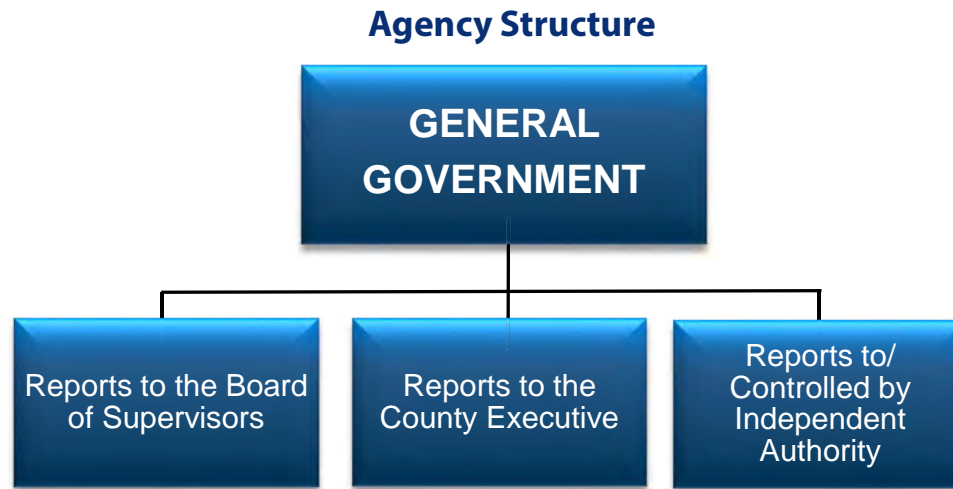


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General Government departments are those that report directly to the Board of Supervisors or to the County Executive. In addition, the Executive Officer of the Civil Service Commission reports to an independent authority, the Civil Service Commission.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

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

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

**Reports to/controlled by Independent Authority** – Civil Service Commission

### Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5980000	Appropriation For Contingency	\$14,492,295	\$14,492,295	\$14,492,295	—
001A	4210000	Civil Service Commission	\$549,983	\$549,983	\$489,983	2.0
001A	4010000	Clerk of the Board	\$5,083,147	\$4,672,959	\$2,948,110	20.0
001A	4810000	County Counsel	\$23,750,975	\$7,889,869	\$3,820,496	77.5
001A	5730000	County Executive Cabinet	\$26,811,344	\$6,928,663	\$1,393,683	51.0
001A	5110000	Financing-Transfers/Reimbursement	\$26,121,851	\$26,121,851	\$26,121,851	—
001A	5770000	Non-Departmental Costs/General Fund	\$25,129,020	\$25,129,020	\$25,129,020	—
001A	5700000	Non-Departmental Revenues/General Fund	—	—	\$(907,391,467)	—
<b>General Fund Total</b>			<b>\$121,938,615</b>	<b>\$85,784,640</b>	<b>\$(832,996,029)</b>	<b>150.5</b>

## Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001F	5060000	Community Investment Program	\$65,543	\$65,543	—	—
001G	5790000	Neighborhood Revitalization	\$4,132,732	\$4,132,732	—	—
001J	7460000	Public Safety Sales Tax	\$173,062,330	\$173,062,330	—	—
001K	7480000	1991 Realignment	\$411,628,761	\$411,628,761	—	—
001M	7440000	2011 Realignment	\$441,547,718	\$441,547,718	—	—
015A	4060000	Transient-Occupancy Tax	\$5,364,838	\$5,364,838	—	—
016A	5940000	Teeter Plan	\$49,332,237	\$49,332,237	—	—
030A	9030000	Interagency Procurement	\$3,880,277	\$3,880,277	—	—
101A	3070000	Antelope Public Facilities Financing Plan	\$4,076,967	\$4,076,967	—	—
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	\$5,476,933	\$5,476,933	—	—
107A	3090000	Laguna Community Facilities District	\$299,781	\$299,781	—	—
108A	2840000	Vineyard Public Facilities Financing Plan	\$14,514,850	\$14,514,850	—	—
118A	1182880	Florin Road Capital Project	\$461,163	\$461,163	—	—
130A	1300000	Laguna Stonelake CFD	\$378,951	\$378,951	—	—
131A	1310000	Park Meadows CFD-Bond Proceeds	\$200,413	\$200,413	—	—
132A	1320000	Mather Landscape Maint CFD	\$523,958	\$523,958	—	—
136A	1360000	Mather PFFP	\$839,551	\$839,551	—	—
139A	1390000	Metro Air Park 2001 CFD 2000-1	\$36,039,865	\$36,039,865	—	—
140A	1400000	McClellan CFD 2004-1	\$972,605	\$972,605	—	—
142A	1420000	Metro Air Park Services Tax	\$1,395,542	\$1,395,542	—	—
143A	1430000	North Vineyard Station Specific Plan	\$6,139,428	\$6,139,428	—	—
144A	1440000	North Vineyard Station CFDs	\$6,055,486	\$6,055,486	—	—
145A	1450000	Florin Vineyard Comm Plan	\$6,896,678	\$6,896,678	—	—
146A	1460000	Metro Air Park Impact Fees	\$41,056,595	\$41,056,595	—	—
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	\$725,916	\$725,916	—	—
160A	1600000	Countywide Library Facilities	\$6,940,828	\$6,940,828	—	—
257C	2857000	CSA No. 10	\$576,009	\$576,009	—	—
277A	9277000	Fixed Asset Revolving	\$3,841,576	\$3,841,576	—	—
280A	9280000	Juvenile Courthouse Project-Debt Service	\$2,627,516	\$2,627,516	—	—
282A	9282000	2004 Pension Obligation Bond-Debt Service	\$151,428,958	\$151,428,958	—	—
284A	9284000	Tobacco Litigation Settlement-Capital Projects	—	—	—	—
301A	3011000	2020 Refunding COPs-Debt Service	\$4,202,081	\$4,202,081	—	—
307A	9307001	2018 Refunding COPs-Debt Service	\$10,349,513	\$10,349,513	—	—

### Budget Units/Departments Summary

<b>Fund</b>	<b>Budget Unit No.</b>	<b>Departments/Budget Units</b>	<b>Gross Appropriations</b>	<b>Total Appropriations</b>	<b>Net Cost</b>	<b>Positions</b>
313A	9313000	Pension Obligation Bond-Debt Service	\$398,724	\$398,724	—	—
<b>Non-General Fund Total</b>			<b>\$1,395,434,323</b>	<b>\$1,395,434,323</b>	<b>—</b>	<b>—</b>
<b>Grand Total</b>			<b>\$1,517,372,938</b>	<b>\$1,481,218,963</b>	<b>\$(832,996,029)</b>	<b>150.5</b>

## 1991 Realignment

### Budget Unit Functions & Responsibilities

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

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

- CalWORKs-Related
- Mental Health
- Public Health
- Social Services

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
CalWORKS-Related	\$175,809,328	\$174,573,089	\$176,321,313	\$1,748,224	1.0%
Mental Health	\$65,990,994	\$65,990,994	\$58,293,345	\$(7,697,649)	(11.7)%
Public Health	\$16,052,791	\$18,128,292	\$19,333,372	\$1,205,080	6.6%
Social Services	\$152,001,793	\$160,870,493	\$157,680,731	\$(3,189,762)	(2.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$409,854,906</b>	<b>\$419,562,868</b>	<b>\$411,628,761</b>	<b>\$(7,934,107)</b>	<b>(1.9)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$409,854,906</b>	<b>\$419,562,868</b>	<b>\$411,628,761</b>	<b>\$(7,934,107)</b>	<b>(1.9)%</b>
Provision for Reserves	\$10,260,274	\$10,260,274	\$14,258,267	\$3,997,993	39.0%
<b>Total Financing Uses</b>	<b>\$420,115,180</b>	<b>\$429,823,142</b>	<b>\$425,887,028</b>	<b>\$(3,936,114)</b>	<b>(0.9)%</b>
<b>Revenue</b>	<b>\$402,400,923</b>	<b>\$357,874,522</b>	<b>\$364,983,772</b>	<b>\$7,109,250</b>	<b>2.0%</b>
<b>Total Revenue</b>	<b>\$402,400,923</b>	<b>\$357,874,522</b>	<b>\$364,983,772</b>	<b>\$7,109,250</b>	<b>2.0%</b>
<b>Total Use of Fund Balance</b>	<b>\$71,948,620</b>	<b>\$71,948,620</b>	<b>\$60,903,256</b>	<b>\$(11,045,364)</b>	<b>(15.4)%</b>
<b>Total Financing Sources</b>	<b>\$474,349,543</b>	<b>\$429,823,142</b>	<b>\$425,887,028</b>	<b>\$(3,936,114)</b>	<b>(0.9)%</b>
<b>Net Cost</b>	<b>\$(54,234,363)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Interfund Charges	\$409,854,906	\$419,562,868	\$411,628,761	\$(7,934,107)	(1.9)%
<b>Gross Expenditures/Appropriations</b>	<b>\$409,854,906</b>	<b>\$419,562,868</b>	<b>\$411,628,761</b>	<b>\$(7,934,107)</b>	<b>(1.9)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$409,854,906</b>	<b>\$419,562,868</b>	<b>\$411,628,761</b>	<b>\$(7,934,107)</b>	<b>(1.9)%</b>
Provision for Reserves	\$10,260,274	\$10,260,274	\$14,258,267	\$3,997,993	39.0%
<b>Total Financing Uses</b>	<b>\$420,115,180</b>	<b>\$429,823,142</b>	<b>\$425,887,028</b>	<b>\$(3,936,114)</b>	<b>(0.9)%</b>
Intergovernmental Revenues	\$402,400,923	\$357,874,522	\$364,983,772	\$7,109,250	2.0%
<b>Revenue</b>	<b>\$402,400,923</b>	<b>\$357,874,522</b>	<b>\$364,983,772</b>	<b>\$7,109,250</b>	<b>2.0%</b>
<b>Total Revenue</b>	<b>\$402,400,923</b>	<b>\$357,874,522</b>	<b>\$364,983,772</b>	<b>\$7,109,250</b>	<b>2.0%</b>
Reserve Release	\$16,368,048	\$16,368,048	\$6,668,894	\$(9,699,154)	(59.3)%
Fund Balance	\$55,580,572	\$55,580,572	\$54,234,362	\$(1,346,210)	(2.4)%
<b>Total Use of Fund Balance</b>	<b>\$71,948,620</b>	<b>\$71,948,620</b>	<b>\$60,903,256</b>	<b>\$(11,045,364)</b>	<b>(15.4)%</b>
<b>Total Financing Sources</b>	<b>\$474,349,543</b>	<b>\$429,823,142</b>	<b>\$425,887,028</b>	<b>\$(3,936,114)</b>	<b>(0.9)%</b>
<b>Net Cost</b>	<b>\$(54,234,363)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Mental Health	9,654,781	—	9,654,781	—	—

1991 Realignment Allocations

	FY 2024-25 Approved Budget	FY 2024-25 Adopted Budget
<b>CalWORKs Maintenance of Effort</b>		
Human Assistance-Aid Payments	\$69,318,226	\$69,318,226
<b>CalWORKs Maintenance of Effort Total</b>	<b>\$69,318,226</b>	<b>\$69,318,226</b>
<b>Child Poverty And Family Supplemental Support</b>		
Human Assistance-Aid Payments	\$68,419,322	\$68,419,322
<b>Child Poverty And Family Supplemental Support Total</b>	<b>\$68,419,322</b>	<b>\$68,419,322</b>
<b>Family Support</b>		
Human Assistance-Administration	\$0	\$0
Human Assistance-Aid Payments	\$38,583,765	\$38,583,765
<b>Family Support Total</b>	<b>\$38,583,765</b>	<b>\$38,583,765</b>
<b>Mental Health</b>		
Child, Family and Adult Services	\$2,400,561	\$2,400,561
Correctional Health Services	\$6,649,002	\$6,649,002
Health Services	\$41,415,782	\$49,243,782
Juvenile Medical Services	\$0	\$0
<b>Mental Health Total</b>	<b>\$50,465,345</b>	<b>\$58,293,345</b>
<b>Public Health</b>		
Correctional Health Services	\$2,176,442	\$2,176,442
Health - Medical Treatment Payments	\$1,992,208	\$1,992,208
Health Services	\$15,164,722	\$15,164,722
<b>Public Health Total</b>	<b>\$19,333,372</b>	<b>\$19,333,372</b>
<b>Social Services</b>		
Child, Family and Adult Services	\$24,733,437	\$24,833,437
Health Services	\$1,450,511	\$1,450,511
Homeless Services and Housing	\$1,838,586	\$1,838,586
Human Assistance-Administration	\$16,481,451	\$16,481,451
Human Assistance-Aid Payments	\$13,452,706	\$13,452,706
IHSS Provider Payments	\$99,624,040	\$99,624,040
<b>Social Services Total</b>	<b>\$157,580,731</b>	<b>\$157,680,731</b>
<b>1991 Realignment Total</b>	<b>\$403,700,761</b>	<b>\$411,628,761</b>



## CalWORKS-Related

### Program Overview

CalWORKs-Related funding categories include the following:

- CalWORKs Maintenance of Effort funds are provided to counties based on a capped amount of \$1.12 billion statewide. These funds offset what the State would have otherwise contributed to local CalWORKs programs.
- Child Poverty and Family Supplemental Support funds are redirected Realignment funds that offset what the State would have otherwise contributed to local CalWORKs programs. This funding source was established by Assembly Bill 85 to capture and redirect savings counties would have otherwise experienced due to the implementation of federal health care reform beginning in FY 2013-14.
- Family Support funds are redirected Realignment funds that offset what the State would have otherwise contributed to local CalWORKs programs. This funding source was established by Assembly Bill 85 to capture and redirect savings counties would have otherwise experienced due to the implementation of federal health care reform beginning in FY 2013-14.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Interfund Charges	\$175,809,328	\$174,573,089	\$176,321,313	\$1,748,224	1.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$175,809,328</b>	<b>\$174,573,089</b>	<b>\$176,321,313</b>	<b>\$1,748,224</b>	<b>1.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$175,809,328</b>	<b>\$174,573,089</b>	<b>\$176,321,313</b>	<b>\$1,748,224</b>	<b>1.0%</b>
<b>Total Financing Uses</b>	<b>\$175,809,328</b>	<b>\$174,573,089</b>	<b>\$176,321,313</b>	<b>\$1,748,224</b>	<b>1.0%</b>
Intergovernmental Revenues	\$173,453,834	\$138,793,361	\$142,897,079	\$4,103,718	3.0%
<b>Revenue</b>	<b>\$173,453,834</b>	<b>\$138,793,361</b>	<b>\$142,897,079</b>	<b>\$4,103,718</b>	<b>3.0%</b>
<b>Total Revenue</b>	<b>\$173,453,834</b>	<b>\$138,793,361</b>	<b>\$142,897,079</b>	<b>\$4,103,718</b>	<b>3.0%</b>
Fund Balance	\$35,779,728	\$35,779,728	\$33,424,234	\$(2,355,494)	(6.6)%
<b>Total Use of Fund Balance</b>	<b>\$35,779,728</b>	<b>\$35,779,728</b>	<b>\$33,424,234</b>	<b>\$(2,355,494)</b>	<b>(6.6)%</b>
<b>Total Financing Sources</b>	<b>\$209,233,562</b>	<b>\$174,573,089</b>	<b>\$176,321,313</b>	<b>\$1,748,224</b>	<b>1.0%</b>
<b>Net Cost</b>	<b>\$(33,424,234)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Mental Health

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Interfund Charges	\$65,990,994	\$65,990,994	\$58,293,345	\$(7,697,649)	(11.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$65,990,994</b>	<b>\$65,990,994</b>	<b>\$58,293,345</b>	<b>\$(7,697,649)</b>	<b>(11.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$65,990,994</b>	<b>\$65,990,994</b>	<b>\$58,293,345</b>	<b>\$(7,697,649)</b>	<b>(11.7)%</b>
Provision for Reserves	\$6,902,886	\$6,902,886	\$12,768,375	\$5,865,489	85.0%
<b>Total Financing Uses</b>	<b>\$72,893,880</b>	<b>\$72,893,880</b>	<b>\$71,061,720</b>	<b>\$(1,832,160)</b>	<b>(2.5)%</b>
Intergovernmental Revenues	\$70,095,946	\$65,613,097	\$66,578,871	\$965,774	1.5%
<b>Revenue</b>	<b>\$70,095,946</b>	<b>\$65,613,097</b>	<b>\$66,578,871</b>	<b>\$965,774</b>	<b>1.5%</b>
<b>Total Revenue</b>	<b>\$70,095,946</b>	<b>\$65,613,097</b>	<b>\$66,578,871</b>	<b>\$965,774</b>	<b>1.5%</b>
Reserve Release	\$377,897	\$377,897	—	\$(377,897)	(100.0)%
Fund Balance	\$6,902,886	\$6,902,886	\$4,482,849	\$(2,420,037)	(35.1)%
<b>Total Use of Fund Balance</b>	<b>\$7,280,783</b>	<b>\$7,280,783</b>	<b>\$4,482,849</b>	<b>\$(2,797,934)</b>	<b>(38.4)%</b>
<b>Total Financing Sources</b>	<b>\$77,376,729</b>	<b>\$72,893,880</b>	<b>\$71,061,720</b>	<b>\$(1,832,160)</b>	<b>(2.5)%</b>
<b>Net Cost</b>	<b>\$(4,482,849)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Approved Growth Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>1991 Realignment- Add MH Funding for the ASCE CSU Contract Pool - DHS</b>					
	6,750,000	—	6,750,000	—	—
Add \$6.75 million of 1991 Mental Health Realignment funding for increasing the Acute, Subacute, Crisis Stabilization (CSU), and Electroconvulsive Therapy contract pool to support increased costs caused by added providers, provider rate increases, and volume increases. These services are mandated for Sacramento County beneficiaries. This request is contingent on the approval of linked growth request in the DHS Budget (BU 7200000).					
<b>1991 Realignment- Add MH Funding for the ASCE CSU Contract Pool - DHS - BHS #2</b>					
	2,904,781	—	2,904,781	—	—
Add \$2.9 million in 1991 Mental Health Realignment funding for increasing the Acute, Subacute, Crisis Stabilization (CSU) and Electroconvulsive Therapy Contract Pool for Acute Psychiatric Inpatient costs related to Kaiser Carve-in. This funding will ensure that DHS has the ability to pay providers for services that are mandated for Sacramento County beneficiaries. This request is contingent upon approval of linked growth requests in the Health Services (BU 7200000) and 2011 Realignment (BU 7440000) Budgets.					

## Public Health

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Interfund Charges	\$16,052,791	\$18,128,292	\$19,333,372	\$1,205,080	6.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$16,052,791</b>	<b>\$18,128,292</b>	<b>\$19,333,372</b>	<b>\$1,205,080</b>	<b>6.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$16,052,791</b>	<b>\$18,128,292</b>	<b>\$19,333,372</b>	<b>\$1,205,080</b>	<b>6.6%</b>
Provision for Reserves	\$247,124	\$247,124	\$1,489,892	\$1,242,768	502.9%
<b>Total Financing Uses</b>	<b>\$16,299,915</b>	<b>\$18,375,416</b>	<b>\$20,823,264</b>	<b>\$2,447,848</b>	<b>13.3%</b>
Intergovernmental Revenues	\$18,201,375	\$17,342,280	\$17,888,668	\$546,388	3.2%
<b>Revenue</b>	<b>\$18,201,375</b>	<b>\$17,342,280</b>	<b>\$17,888,668</b>	<b>\$546,388</b>	<b>3.2%</b>
<b>Total Revenue</b>	<b>\$18,201,375</b>	<b>\$17,342,280</b>	<b>\$17,888,668</b>	<b>\$546,388</b>	<b>3.2%</b>
Reserve Release	\$786,012	\$786,012	—	\$(786,012)	(100.0)%
Fund Balance	\$247,124	\$247,124	\$2,934,596	\$2,687,472	1,087.5%
<b>Total Use of Fund Balance</b>	<b>\$1,033,136</b>	<b>\$1,033,136</b>	<b>\$2,934,596</b>	<b>\$1,901,460</b>	<b>184.0%</b>
<b>Total Financing Sources</b>	<b>\$19,234,511</b>	<b>\$18,375,416</b>	<b>\$20,823,264</b>	<b>\$2,447,848</b>	<b>13.3%</b>
<b>Net Cost</b>	<b>\$(2,934,596)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Social Services

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Interfund Charges	\$152,001,793	\$160,870,493	\$157,680,731	\$(3,189,762)	(2.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$152,001,793</b>	<b>\$160,870,493</b>	<b>\$157,680,731</b>	<b>\$(3,189,762)</b>	<b>(2.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$152,001,793</b>	<b>\$160,870,493</b>	<b>\$157,680,731</b>	<b>\$(3,189,762)</b>	<b>(2.0)%</b>
Provision for Reserves	\$3,110,264	\$3,110,264	—	\$(3,110,264)	(100.0)%
<b>Total Financing Uses</b>	<b>\$155,112,057</b>	<b>\$163,980,757</b>	<b>\$157,680,731</b>	<b>\$(6,300,026)</b>	<b>(3.8)%</b>
Intergovernmental Revenues	\$140,649,767	\$136,125,784	\$137,619,154	\$1,493,370	1.1%
<b>Revenue</b>	<b>\$140,649,767</b>	<b>\$136,125,784</b>	<b>\$137,619,154</b>	<b>\$1,493,370</b>	<b>1.1%</b>
<b>Total Revenue</b>	<b>\$140,649,767</b>	<b>\$136,125,784</b>	<b>\$137,619,154</b>	<b>\$1,493,370</b>	<b>1.1%</b>
Reserve Release	\$15,204,139	\$15,204,139	\$6,668,894	\$(8,535,245)	(56.1)%
Fund Balance	\$12,650,834	\$12,650,834	\$13,392,683	\$741,849	5.9%
<b>Total Use of Fund Balance</b>	<b>\$27,854,973</b>	<b>\$27,854,973</b>	<b>\$20,061,577</b>	<b>\$(7,793,396)</b>	<b>(28.0)%</b>
<b>Total Financing Sources</b>	<b>\$168,504,740</b>	<b>\$163,980,757</b>	<b>\$157,680,731</b>	<b>\$(6,300,026)</b>	<b>(3.8)%</b>
<b>Net Cost</b>	<b>\$(13,392,683)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## 2011 Realignment

### Budget Unit Functions & Responsibilities

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

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

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Behavioral Health	\$126,412,398	\$119,054,522	\$126,490,913	\$7,436,391	6.2%
Community Corrections (AB 109)	\$71,185,556	\$74,799,579	\$76,552,744	\$1,753,165	2.3%
Community Corrections Planning	\$192,230	\$199,237	\$201,318	\$2,081	1.0%
Local Innovation	\$30,104	\$1,395,000	\$1,330,000	\$(65,000)	(4.7)%
Other Law Enforcement/Public Safety	\$72,546,672	\$75,775,388	\$77,744,709	\$1,969,321	2.6%
Protective Services	\$161,719,006	\$162,664,396	\$159,228,034	\$(3,436,362)	(2.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$432,085,966</b>	<b>\$433,888,122</b>	<b>\$441,547,718</b>	<b>\$7,659,596</b>	<b>1.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$432,085,966</b>	<b>\$433,888,122</b>	<b>\$441,547,718</b>	<b>\$7,659,596</b>	<b>1.8%</b>
Provision for Reserves	\$32,094,266	\$32,094,266	\$5,345,549	\$(26,748,717)	(83.3)%
<b>Total Financing Uses</b>	<b>\$464,180,232</b>	<b>\$465,982,388</b>	<b>\$446,893,267</b>	<b>\$(19,089,121)</b>	<b>(4.1)%</b>
<b>Revenue</b>	<b>\$425,713,179</b>	<b>\$423,617,865</b>	<b>\$414,535,297</b>	<b>\$(9,082,568)</b>	<b>(2.1)%</b>
<b>Total Revenue</b>	<b>\$425,713,179</b>	<b>\$423,617,865</b>	<b>\$414,535,297</b>	<b>\$(9,082,568)</b>	<b>(2.1)%</b>
<b>Total Use of Fund Balance</b>	<b>\$50,192,523</b>	<b>\$42,364,523</b>	<b>\$32,357,970</b>	<b>\$(10,006,553)</b>	<b>(23.6)%</b>
<b>Total Financing Sources</b>	<b>\$475,905,702</b>	<b>\$465,982,388</b>	<b>\$446,893,267</b>	<b>\$(19,089,121)</b>	<b>(4.1)%</b>
<b>Net Cost</b>	<b>\$(11,725,470)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Interfund Charges	\$432,085,966	\$433,888,122	\$441,547,718	\$7,659,596	1.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$432,085,966</b>	<b>\$433,888,122</b>	<b>\$441,547,718</b>	<b>\$7,659,596</b>	<b>1.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$432,085,966</b>	<b>\$433,888,122</b>	<b>\$441,547,718</b>	<b>\$7,659,596</b>	<b>1.8%</b>
Provision for Reserves	\$32,094,266	\$32,094,266	\$5,345,549	\$(26,748,717)	(83.3)%
<b>Total Financing Uses</b>	<b>\$464,180,232</b>	<b>\$465,982,388</b>	<b>\$446,893,267</b>	<b>\$(19,089,121)</b>	<b>(4.1)%</b>
Intergovernmental Revenues	\$425,713,179	\$423,617,865	\$414,535,297	\$(9,082,568)	(2.1)%
<b>Revenue</b>	<b>\$425,713,179</b>	<b>\$423,617,865</b>	<b>\$414,535,297</b>	<b>\$(9,082,568)</b>	<b>(2.1)%</b>
<b>Total Revenue</b>	<b>\$425,713,179</b>	<b>\$423,617,865</b>	<b>\$414,535,297</b>	<b>\$(9,082,568)</b>	<b>(2.1)%</b>
Reserve Release	\$11,403,913	\$3,575,913	\$20,632,502	\$17,056,589	477.0%
Fund Balance	\$38,788,610	\$38,788,610	\$11,725,468	\$(27,063,142)	(69.8)%
<b>Total Use of Fund Balance</b>	<b>\$50,192,523</b>	<b>\$42,364,523</b>	<b>\$32,357,970</b>	<b>\$(10,006,553)</b>	<b>(23.6)%</b>
<b>Total Financing Sources</b>	<b>\$475,905,702</b>	<b>\$465,982,388</b>	<b>\$446,893,267</b>	<b>\$(19,089,121)</b>	<b>(4.1)%</b>
<b>Net Cost</b>	<b>\$(11,725,470)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Behavioral Health	3,864,755	—	3,864,755	—	—
Community Corrections (AB 109)	376,000	—	376,000	—	—
Other Law Enforcement/Public Safety	825,547	—	825,547	—	—

2011 Realignment Allocations

	FY 2024-25 Approved Recommended Budget	FY 2024-25 Adopted Budget
<b>Booking and Processing Services</b>		
Correctional Health Services	\$134,829	\$134,829
Sheriff	\$2,112,323	\$2,112,323
<b>Booking and Processing Services Total</b>	<b>\$2,247,152</b>	<b>\$2,247,152</b>
<b>CA Office of Emergency Services</b>		
Sheriff	\$4,668,594	\$4,668,594
<b>CA Office of Emergency Services Total</b>	<b>\$4,668,594</b>	<b>\$4,668,594</b>
<b>Citizens Option for Public Safety</b>		
District Attorney	\$742,507	\$879,215
Sheriff	\$2,288,000	\$2,710,296
<b>Citizens Option for Public Safety Total</b>	<b>\$3,030,507</b>	<b>\$3,589,511</b>
<b>District Attorney and Public Defender</b>		
District Attorney	\$1,603,803	\$1,603,803
Public Defender	\$1,603,803	\$1,603,803
<b>District Attorney and Public Defender Total</b>	<b>\$3,207,606</b>	<b>\$3,207,606</b>
<b>Juvenile Probation Activities</b>		
Probation	\$5,393,054	\$6,122,328
<b>Juvenile Probation Activities Total</b>	<b>\$5,393,054</b>	<b>\$6,122,328</b>
<b>Juvenile Justice Program</b>		
Probation	\$7,572,467	\$8,209,774
<b>Juvenile Justice Program Total</b>	<b>\$7,572,467</b>	<b>\$8,209,774</b>
<b>Youthful Offender Block Grant</b>		
Probation	\$13,847,885	\$13,847,885
<b>Youth Offender Block Grant Total</b>	<b>\$13,847,885</b>	<b>\$13,847,885</b>
<b>Juvenile Re-entry Grant</b>		
Probation	\$1,227,207	\$2,052,754
<b>Juvenile Re-entry Grant Total</b>	<b>\$1,227,207</b>	<b>\$2,052,754</b>
<b>Trial Court Security</b>		
Sheriff	\$33,799,105	\$33,799,105
<b>Trial Court Security Total</b>	<b>\$33,799,105</b>	<b>\$33,799,105</b>
<b>Other Law Enforcement/Public Safety Total</b>	<b>\$74,993,577</b>	<b>\$77,744,709</b>
<b>Community Corrections (AB 109)</b>		
Correctional Health Services	\$12,170,000	\$12,170,000
District Attorney	\$3,004,619	\$3,004,619
Probation	\$34,124,431	\$34,124,431
Public Defender	\$1,733,944	\$1,733,944
Sheriff	\$25,519,750	\$25,519,750
<b>Community Corrections (AB 109) Total</b>	<b>\$76,552,744</b>	<b>\$76,552,744</b>
<b>Local Innovation Fund</b>		
Probation	\$1,330,000	\$1,330,000
<b>Local Innovation Fund Total</b>	<b>\$1,330,000</b>	<b>\$1,330,000</b>
<b>Behavioral Health</b>		
Health Services	\$126,490,913	\$126,490,913
<b>Behavioral Health Total</b>	<b>\$126,490,913</b>	<b>\$126,490,913</b>
<b>Protective Services</b>		
Child, Family and Adult Services	\$77,786,834	\$77,786,834
Health Services	\$220,000	\$220,000
Human Assistance-Administration	\$2,185,916	\$2,185,916
Human Assistance-Aid Payments	\$78,759,761	\$78,759,761
Probation	\$275,523	\$275,523
<b>Protective Services Total</b>	<b>\$159,228,034</b>	<b>\$159,228,034</b>
<b>2011 Realignment Total</b>	<b>\$438,595,268</b>	<b>\$441,346,400</b>
<b>Community Corrections Planning</b>		
CCP	\$201,318	\$201,318
<b>Community Corrections Planning Total</b>	<b>\$201,318</b>	<b>\$201,318</b>
<b>2011 Realignment and Community Corrections Planning Total</b>	<b>\$438,796,586</b>	<b>\$441,547,718</b>



## Behavioral Health

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Interfund Charges	\$126,412,398	\$119,054,522	\$126,490,913	\$7,436,391	6.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$126,412,398</b>	<b>\$119,054,522</b>	<b>\$126,490,913</b>	<b>\$7,436,391</b>	<b>6.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$126,412,398</b>	<b>\$119,054,522</b>	<b>\$126,490,913</b>	<b>\$7,436,391</b>	<b>6.2%</b>
Provision for Reserves	\$16,588,792	\$16,588,792	—	\$(16,588,792)	(100.0)%
<b>Total Financing Uses</b>	<b>\$143,001,190</b>	<b>\$135,643,314</b>	<b>\$126,490,913</b>	<b>\$(9,152,401)</b>	<b>(6.7)%</b>
Intergovernmental Revenues	\$112,641,622	\$113,111,746	\$108,996,283	\$(4,115,463)	(3.6)%
<b>Revenue</b>	<b>\$112,641,622</b>	<b>\$113,111,746</b>	<b>\$108,996,283</b>	<b>\$(4,115,463)</b>	<b>(3.6)%</b>
<b>Total Revenue</b>	<b>\$112,641,622</b>	<b>\$113,111,746</b>	<b>\$108,996,283</b>	<b>\$(4,115,463)</b>	<b>(3.6)%</b>
Reserve Release	\$7,828,000	—	\$17,494,630	\$17,494,630	—%
Fund Balance	\$22,531,568	\$22,531,568	—	\$(22,531,568)	(100.0)%
<b>Total Use of Fund Balance</b>	<b>\$30,359,568</b>	<b>\$22,531,568</b>	<b>\$17,494,630</b>	<b>\$(5,036,938)</b>	<b>(22.4)%</b>
<b>Total Financing Sources</b>	<b>\$143,001,190</b>	<b>\$135,643,314</b>	<b>\$126,490,913</b>	<b>\$(9,152,401)</b>	<b>(6.7)%</b>
<b>Net Cost</b>	<b>\$(0)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>2011 Realignment - Add BH Funding for ASCS Contract Pool - DHS - BHS #1</b>					
	3,864,755	—	3,864,755	—	—

Add \$3.9 million in 2011 Behavioral Health Realignment funding for increasing the Acute, Subacute, Crisis Stabilization (CSU) and Electroconvulsive Therapy Contract Pool for Acute Psychiatric Inpatient costs related to Kaiser Carve-in. This funding will ensure that DHS has the ability to pay providers for services that are mandated for Sacramento County beneficiaries. This request is contingent upon approval of linked growth requests in the Health Services (BU 7200000) and 1991 Realignment (BU 7480000) Budgets.

## Community Corrections (AB 109)

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Interfund Charges	\$71,185,556	\$74,799,579	\$76,552,744	\$1,753,165	2.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$71,185,556</b>	<b>\$74,799,579</b>	<b>\$76,552,744</b>	<b>\$1,753,165</b>	<b>2.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$71,185,556</b>	<b>\$74,799,579</b>	<b>\$76,552,744</b>	<b>\$1,753,165</b>	<b>2.3%</b>
Provision for Reserves	\$13,525,503	\$13,525,503	\$1,738,925	\$(11,786,578)	(87.1)%
<b>Total Financing Uses</b>	<b>\$84,711,059</b>	<b>\$88,325,082</b>	<b>\$78,291,669</b>	<b>\$(10,033,413)</b>	<b>(11.4)%</b>
Intergovernmental Revenues	\$76,143,390	\$75,211,154	\$73,745,410	\$(1,465,744)	(1.9)%
<b>Revenue</b>	<b>\$76,143,390</b>	<b>\$75,211,154</b>	<b>\$73,745,410</b>	<b>\$(1,465,744)</b>	<b>(1.9)%</b>
<b>Total Revenue</b>	<b>\$76,143,390</b>	<b>\$75,211,154</b>	<b>\$73,745,410</b>	<b>\$(1,465,744)</b>	<b>(1.9)%</b>
Fund Balance	\$13,113,928	\$13,113,928	\$4,546,259	\$(8,567,669)	(65.3)%
<b>Total Use of Fund Balance</b>	<b>\$13,113,928</b>	<b>\$13,113,928</b>	<b>\$4,546,259</b>	<b>\$(8,567,669)</b>	<b>(65.3)%</b>
<b>Total Financing Sources</b>	<b>\$89,257,318</b>	<b>\$88,325,082</b>	<b>\$78,291,669</b>	<b>\$(10,033,413)</b>	<b>(11.4)%</b>
<b>Net Cost</b>	<b>\$(4,546,259)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>2011 Realignment - Add AB109 Funding for PD Case Management System</b>	376,000	—	376,000	—	—

Add one-time 2011 AB 109 Realignment funding in the amount of \$376,000 to implement and train staff on a new electronic case management system (CMS) for the Public Defender that will replace the outdated paper filing system. CMS is required to preserve confidential client files, increase operational efficiency, reduce paper waste, improve data sharing with system partners, and provide performance analytics for data driven decision making. CMS will support AB109 Priority Plans B2, B3, and B7 by streamlining the processing of mental health diversion and collaborative court cases, pretrial needs assessment and support services, and expungement and record modification services. CMS will support Mays Consent Decree Jail Population Reduction Plans 8, 16, 22, 23, 30, 31, and 33. This request is contingent upon approval of linked growth request in the Public Defender Budget (BU 6910000).

## Community Corrections Planning

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Interfund Charges	\$192,230	\$199,237	\$201,318	\$2,081	1.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$192,230</b>	<b>\$199,237</b>	<b>\$201,318</b>	<b>\$2,081</b>	<b>1.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$192,230</b>	<b>\$199,237</b>	<b>\$201,318</b>	<b>\$2,081</b>	<b>1.0%</b>
Provision for Reserves	\$2,930	\$2,930	—	\$(2,930)	(100.0)%
<b>Total Financing Uses</b>	<b>\$195,160</b>	<b>\$202,167</b>	<b>\$201,318</b>	<b>\$(849)</b>	<b>(0.4)%</b>
Intergovernmental Revenues	\$200,000	\$200,000	—	\$(200,000)	(100.0)%
<b>Revenue</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>—</b>	<b>\$(200,000)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>—</b>	<b>\$(200,000)</b>	<b>(100.0)%</b>
Reserve Release	—	—	\$194,311	\$194,311	—%
Fund Balance	\$2,167	\$2,167	\$7,007	\$4,840	223.4%
<b>Total Use of Fund Balance</b>	<b>\$2,167</b>	<b>\$2,167</b>	<b>\$201,318</b>	<b>\$199,151</b>	<b>9,190.2%</b>
<b>Total Financing Sources</b>	<b>\$202,167</b>	<b>\$202,167</b>	<b>\$201,318</b>	<b>\$(849)</b>	<b>(0.4)%</b>
<b>Net Cost</b>	<b>\$(7,007)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Local Innovation

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Interfund Charges	\$30,104	\$1,395,000	\$1,330,000	\$(65,000)	(4.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$30,104</b>	<b>\$1,395,000</b>	<b>\$1,330,000</b>	<b>\$(65,000)</b>	<b>(4.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$30,104</b>	<b>\$1,395,000</b>	<b>\$1,330,000</b>	<b>\$(65,000)</b>	<b>(4.7)%</b>
Provision for Reserves	\$352,840	\$352,840	\$132,687	\$(220,153)	(62.4)%
<b>Total Financing Uses</b>	<b>\$382,944</b>	<b>\$1,747,840</b>	<b>\$1,462,687</b>	<b>\$(285,153)</b>	<b>(16.3)%</b>
Intergovernmental Revenues	\$387,135	\$289,344	—	\$(289,344)	(100.0)%
<b>Revenue</b>	<b>\$387,135</b>	<b>\$289,344</b>	<b>—</b>	<b>\$(289,344)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$387,135</b>	<b>\$289,344</b>	<b>—</b>	<b>\$(289,344)</b>	<b>(100.0)%</b>
Fund Balance	\$1,458,496	\$1,458,496	\$1,462,687	\$4,191	0.3%
<b>Total Use of Fund Balance</b>	<b>\$1,458,496</b>	<b>\$1,458,496</b>	<b>\$1,462,687</b>	<b>\$4,191</b>	<b>0.3%</b>
<b>Total Financing Sources</b>	<b>\$1,845,631</b>	<b>\$1,747,840</b>	<b>\$1,462,687</b>	<b>\$(285,153)</b>	<b>(16.3)%</b>
<b>Net Cost</b>	<b>\$(1,462,687)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Other Law Enforcement/Public Safety

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Interfund Charges	\$72,546,672	\$75,775,388	\$77,744,709	\$1,969,321	2.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$72,546,672</b>	<b>\$75,775,388</b>	<b>\$77,744,709</b>	<b>\$1,969,321</b>	<b>2.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$72,546,672</b>	<b>\$75,775,388</b>	<b>\$77,744,709</b>	<b>\$1,969,321</b>	<b>2.6%</b>
Provision for Reserves	\$1,624,201	\$1,624,201	\$3,439,404	\$1,815,203	111.8%
<b>Total Financing Uses</b>	<b>\$74,170,873</b>	<b>\$77,399,589</b>	<b>\$81,184,113</b>	<b>\$3,784,524</b>	<b>4.9%</b>
Intergovernmental Revenues	\$74,528,226	\$73,602,306	\$74,085,918	\$483,612	0.7%
<b>Revenue</b>	<b>\$74,528,226</b>	<b>\$73,602,306</b>	<b>\$74,085,918</b>	<b>\$483,612</b>	<b>0.7%</b>
<b>Total Revenue</b>	<b>\$74,528,226</b>	<b>\$73,602,306</b>	<b>\$74,085,918</b>	<b>\$483,612</b>	<b>0.7%</b>
Reserve Release	\$2,173,082	\$2,173,082	\$2,943,561	\$770,479	35.5%
Fund Balance	\$1,624,201	\$1,624,201	\$4,154,634	\$2,530,433	155.8%
<b>Total Use of Fund Balance</b>	<b>\$3,797,283</b>	<b>\$3,797,283</b>	<b>\$7,098,195</b>	<b>\$3,300,912</b>	<b>86.9%</b>
<b>Total Financing Sources</b>	<b>\$78,325,509</b>	<b>\$77,399,589</b>	<b>\$81,184,113</b>	<b>\$3,784,524</b>	<b>4.9%</b>
<b>Net Cost</b>	<b>\$(4,154,636)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>2011 Realignment - Add JRG funding for Probation's SB823 Backfill (September Request)</b>					
	825,547	—	825,547	—	—

Add 2011 Juvenile Reentry Grant Realignment funding to partially fund and restore 1.0 FTE filled Supervising Probation Officer position, 2.0 FTE filled Senior Deputy Probation Officer positions, intra-department transfers that support 1.0 Level 5 Criminal Attorney with the Public Defender, and contracted professional services that support community-based organizations. The absence of this funding would limit youth access to legal counseling, transitional housing, therapeutic treatment services, other evidence-based practices, and eliminate essential vocational opportunities that assist young adults in successfully reintegrating into the community, which could be a potential recidivism risk. This request is contingent upon approval of a linked growth request in the Probation (BU 6700000) budget.

## Protective Services

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Interfund Charges	\$161,719,006	\$162,664,396	\$159,228,034	\$(3,436,362)	(2.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$161,719,006</b>	<b>\$162,664,396</b>	<b>\$159,228,034</b>	<b>\$(3,436,362)</b>	<b>(2.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$161,719,006</b>	<b>\$162,664,396</b>	<b>\$159,228,034</b>	<b>\$(3,436,362)</b>	<b>(2.1)%</b>
Provision for Reserves	—	—	\$34,533	\$34,533	—%
<b>Total Financing Uses</b>	<b>\$161,719,006</b>	<b>\$162,664,396</b>	<b>\$159,262,567</b>	<b>\$(3,401,829)</b>	<b>(2.1)%</b>
Intergovernmental Revenues	\$161,812,806	\$161,203,315	\$157,707,686	\$(3,495,629)	(2.2)%
<b>Revenue</b>	<b>\$161,812,806</b>	<b>\$161,203,315</b>	<b>\$157,707,686</b>	<b>\$(3,495,629)</b>	<b>(2.2)%</b>
<b>Total Revenue</b>	<b>\$161,812,806</b>	<b>\$161,203,315</b>	<b>\$157,707,686</b>	<b>\$(3,495,629)</b>	<b>(2.2)%</b>
Reserve Release	\$1,402,831	\$1,402,831	—	\$(1,402,831)	(100.0)%
Fund Balance	\$58,250	\$58,250	\$1,554,881	\$1,496,631	2,569.3%
<b>Total Use of Fund Balance</b>	<b>\$1,461,081</b>	<b>\$1,461,081</b>	<b>\$1,554,881</b>	<b>\$93,800</b>	<b>6.4%</b>
<b>Total Financing Sources</b>	<b>\$163,273,887</b>	<b>\$162,664,396</b>	<b>\$159,262,567</b>	<b>\$(3,401,829)</b>	<b>(2.1)%</b>
<b>Net Cost</b>	<b>\$(1,554,881)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Appropriation For Contingency

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
General Fund Contingencies	—	\$13,978,369	\$14,492,295	\$513,926	3.7%
<b>Gross Expenditures/Appropriations</b>	—	<b>\$13,978,369</b>	<b>\$14,492,295</b>	<b>\$513,926</b>	<b>3.7%</b>
<b>Total Expenditures/Appropriations</b>	—	<b>\$13,978,369</b>	<b>\$14,492,295</b>	<b>\$513,926</b>	<b>3.7%</b>
<b>Net Cost</b>	—	<b>\$13,978,369</b>	<b>\$14,492,295</b>	<b>\$513,926</b>	<b>3.7%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Appropriation for Contingencies	—	\$13,978,369	\$14,492,295	\$513,926	3.7%
<b>Gross Expenditures/Appropriations</b>	—	<b>\$13,978,369</b>	<b>\$14,492,295</b>	<b>\$513,926</b>	<b>3.7%</b>
<b>Total Expenditures/Appropriations</b>	—	<b>\$13,978,369</b>	<b>\$14,492,295</b>	<b>\$513,926</b>	<b>3.7%</b>
<b>Net Cost</b>	—	<b>\$13,978,369</b>	<b>\$14,492,295</b>	<b>\$513,926</b>	<b>3.7%</b>

### Summary of Approved Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
General Fund Contingencies	(612,210)	—	—	(612,210)	—

### Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>Contingency - Reduce Contingency to fund BOS Changes (June BOS Change)</b>					
	(549,710)	—	—	(549,710)	—
<p>During the Recommended Budget Hearings on June 5, 2024, the Board of Supervisors approved a reduction from \$15,104,505 to \$14,554,795 in order to fund the following: 1.0 FTE Principal Criminal Attorney - Fentanyl Homicides and Major Narcotics for the District Attorney's Office and 1.0 FTE Principal Criminal Attorney to handle additional caseloads for the Public Defender's Office.</p>					
<b>Contingency - Reduce Contingency to fund BOS Changes (Sept BOS Change)</b>					
	(62,500)	—	—	(62,500)	—
<p>During the Revised Recommended Budget Hearings on September 4, 2024, the Board of Supervisors approved a reduction of \$62,500 from \$14,554,795 to \$14,492,295 to provide one-time funding for CalFresh Benefits at the Florin Certified Farmers' Market in the Department of Human Assistance budget.</p>					



## Civil Service Commission

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Civil Service Commission	\$442,739	\$518,037	\$549,983	\$31,946	6.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$442,739</b>	<b>\$518,037</b>	<b>\$549,983</b>	<b>\$31,946</b>	<b>6.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$442,739</b>	<b>\$518,037</b>	<b>\$549,983</b>	<b>\$31,946</b>	<b>6.2%</b>
<b>Revenue</b>	<b>\$9,255</b>	<b>\$60,000</b>	<b>\$60,000</b>	—	—%
<b>Total Revenue</b>	<b>\$9,255</b>	<b>\$60,000</b>	<b>\$60,000</b>	—	—%
<b>Net Cost</b>	<b>\$433,484</b>	<b>\$458,037</b>	<b>\$489,983</b>	<b>\$31,946</b>	<b>7.0%</b>
Positions	2.0	2.0	2.0	—	—%

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Salaries & Benefits	\$363,441	\$366,066	\$397,600	\$31,534	8.6%
Services & Supplies	\$65,317	\$134,615	\$137,479	\$2,864	2.1%
Intrafund Charges	\$13,981	\$17,356	\$14,904	\$(2,452)	(14.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$442,739</b>	<b>\$518,037</b>	<b>\$549,983</b>	<b>\$31,946</b>	<b>6.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$442,739</b>	<b>\$518,037</b>	<b>\$549,983</b>	<b>\$31,946</b>	<b>6.2%</b>
Miscellaneous Revenues	\$9,255	\$60,000	\$60,000	—	—%
<b>Revenue</b>	<b>\$9,255</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$9,255</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$433,484</b>	<b>\$458,037</b>	<b>\$489,983</b>	<b>\$31,946</b>	<b>7.0%</b>
Positions	2.0	2.0	2.0	—	—%

## Clerk of the Board

### Budget Unit Functions & Responsibilities

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

- Assessment Appeals
- Clerk of the Board
- Planning Commission

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Assessment Appeals	\$148,689	\$145,507	\$152,193	\$6,686	4.6%
Clerk of the Board	\$3,818,197	\$4,446,051	\$4,779,053	\$333,002	7.5%
Planning Commission	\$143,300	\$144,080	\$151,901	\$7,821	5.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,110,185</b>	<b>\$4,735,638</b>	<b>\$5,083,147</b>	<b>\$347,509</b>	<b>7.3%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(410,192)</b>	<b>\$(406,290)</b>	<b>\$(410,188)</b>	<b>\$(3,898)</b>	<b>1.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,699,993</b>	<b>\$4,329,348</b>	<b>\$4,672,959</b>	<b>\$343,611</b>	<b>7.9%</b>
<b>Revenue</b>	<b>\$560,925</b>	<b>\$1,318,275</b>	<b>\$1,724,849</b>	<b>\$406,574</b>	<b>30.8%</b>
<b>Total Interfund Reimbursements</b>	<b>\$1,796</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$562,722</b>	<b>\$1,318,275</b>	<b>\$1,724,849</b>	<b>\$406,574</b>	<b>30.8%</b>
<b>Net Cost</b>	<b>\$3,137,272</b>	<b>\$3,011,073</b>	<b>\$2,948,110</b>	<b>\$(62,963)</b>	<b>(2.1)%</b>
Positions	20.0	19.0	20.0	1.0	5.3%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Salaries & Benefits	\$2,699,641	\$2,493,503	\$2,708,822	\$215,319	8.6%
Services & Supplies	\$1,222,107	\$1,245,158	\$1,032,377	\$(212,781)	(17.1)%
Equipment	\$74,768	\$878,795	\$1,226,988	\$348,193	39.6%
Intrafund Charges	\$113,669	\$118,182	\$114,960	\$(3,222)	(2.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,110,185</b>	<b>\$4,735,638</b>	<b>\$5,083,147</b>	<b>\$347,509</b>	<b>7.3%</b>
Other Intrafund Reimbursements	\$(410,192)	\$(406,290)	\$(410,188)	\$(3,898)	1.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(410,192)</b>	<b>\$(406,290)</b>	<b>\$(410,188)</b>	<b>\$(3,898)</b>	<b>1.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,699,993</b>	<b>\$4,329,348</b>	<b>\$4,672,959</b>	<b>\$343,611</b>	<b>7.9%</b>
Licenses, Permits & Franchises	\$42,638	\$56,000	\$56,000	—	—%
Charges for Services	\$165,547	\$170,209	\$162,993	\$(7,216)	(4.2)%
Miscellaneous Revenues	\$352,740	\$1,092,066	\$1,505,856	\$413,790	37.9%
<b>Revenue</b>	<b>\$560,925</b>	<b>\$1,318,275</b>	<b>\$1,724,849</b>	<b>\$406,574</b>	<b>30.8%</b>
Other Interfund Reimbursements	\$1,796	—	—	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$1,796</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$562,722</b>	<b>\$1,318,275</b>	<b>\$1,724,849</b>	<b>\$406,574</b>	<b>30.8%</b>
<b>Net Cost</b>	<b>\$3,137,272</b>	<b>\$3,011,073</b>	<b>\$2,948,110</b>	<b>\$(62,963)</b>	<b>(2.1)%</b>
Positions	20.0	19.0	20.0	1.0	5.3%

## Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Clerk of the Board	26,037	—	14,000	12,037	—

## Summary of Approved Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Clerk of the Board	(175,500)	—	—	(175,500)	—

## Assessment Appeals

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Salaries & Benefits	\$146,783	\$139,857	\$146,543	\$6,686	4.8%
Services & Supplies	\$1,906	\$5,650	\$5,650	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$148,689</b>	<b>\$145,507</b>	<b>\$152,193</b>	<b>\$6,686</b>	<b>4.6%</b>
Other Intrafund Reimbursements	\$(28,816)	\$(24,914)	\$(28,812)	\$(3,898)	15.6%
<b>Total Intrafund Reimbursements</b>	<b>\$(28,816)</b>	<b>\$(24,914)</b>	<b>\$(28,812)</b>	<b>\$(3,898)</b>	<b>15.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$119,873</b>	<b>\$120,593</b>	<b>\$123,381</b>	<b>\$2,788</b>	<b>2.3%</b>
Charges for Services	\$250	\$750	\$750	—	—%
Miscellaneous Revenues	\$117,006	\$93,560	\$105,278	\$11,718	12.5%
<b>Revenue</b>	<b>\$117,256</b>	<b>\$94,310</b>	<b>\$106,028</b>	<b>\$11,718</b>	<b>12.4%</b>
<b>Total Revenue</b>	<b>\$117,256</b>	<b>\$94,310</b>	<b>\$106,028</b>	<b>\$11,718</b>	<b>12.4%</b>
<b>Net Cost</b>	<b>\$2,618</b>	<b>\$26,283</b>	<b>\$17,353</b>	<b>\$(8,930)</b>	<b>(34.0)%</b>
Positions	1.0	1.0	1.0	—	—%

## Clerk of the Board

### Program Overview

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

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

## Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Salaries & Benefits	\$2,439,450	\$2,241,766	\$2,442,578	\$200,812	9.0%
Services & Supplies	\$1,190,310	\$1,207,308	\$994,527	\$(212,781)	(17.6)%
Equipment	\$74,768	\$878,795	\$1,226,988	\$348,193	39.6%
Intrafund Charges	\$113,669	\$118,182	\$114,960	\$(3,222)	(2.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,818,197</b>	<b>\$4,446,051</b>	<b>\$4,779,053</b>	<b>\$333,002</b>	<b>7.5%</b>
Other Intrafund Reimbursements	\$(381,376)	\$(381,376)	\$(381,376)	—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(381,376)</b>	<b>\$(381,376)</b>	<b>\$(381,376)</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,436,821</b>	<b>\$4,064,675</b>	<b>\$4,397,677</b>	<b>\$333,002</b>	<b>8.2%</b>
Licenses, Permits & Franchises	\$20,919	\$26,000	\$26,000	—	—%
Charges for Services	\$165,297	\$169,409	\$162,193	\$(7,216)	(4.3)%
Miscellaneous Revenues	\$235,734	\$998,506	\$1,400,578	\$402,072	40.3%
<b>Revenue</b>	<b>\$421,951</b>	<b>\$1,193,915</b>	<b>\$1,588,771</b>	<b>\$394,856</b>	<b>33.1%</b>
Other Interfund Reimbursements	\$1,796	—	—	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$1,796</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$423,748</b>	<b>\$1,193,915</b>	<b>\$1,588,771</b>	<b>\$394,856</b>	<b>33.1%</b>
<b>Net Cost</b>	<b>\$3,013,073</b>	<b>\$2,870,760</b>	<b>\$2,808,906</b>	<b>\$(61,854)</b>	<b>(2.2)%</b>
Positions	18.0	17.0	18.0	1.0	5.9%

## Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>COB - Reallocate 1.0 FTE Acct Tech to Deputy Clerk</b>					
	3,178	—	—	3,178	—

Reallocate 1.0 FTE Accounting Technician Confidential position to 1.0 FTE Deputy Clerk Lv. 2 position in the BOS program to support, balance, and sustain the workload of agenda management, passport and notary administration, and records management. Funded by the General Fund.

### Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>COB - Reallocate 2.0 FTE OA 2 to 2 FTE Sr. OA</b>					
	8,859	—	—	8,859	—
Reallocate 2.0 FTE Office Assistant Lv 2 Confidential positions to 2.0 FTE Sr. Office Assistant Confidential positions to support a higher level of functions within all three programs of the Department. These positions will provide continuity of operations related to public services, boards/commissions, and clerical functions are critical to sustaining service levels. Funded by the General Fund.					
<b>COB - Rent/Leased - four additional copiers</b>					
	14,000	—	14,000	—	—
Funding for four additional copier leases located in the Clerk of the Board office and the Hearing Rooms to conduct normal business operations. Funded by PEG grant revenues.					

### Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>COB - Eliminate Record Digitization Project</b>					
	(100,000)	—	—	(100,000)	—
Reduced funding for a records digitization project. The Clerk of the Board is legally responsible for approximately eight million pages of public records dating back to 1948. Records are currently kept in multiple locations and takes hours of staff time to retrieve information. Preserving public records digitally allows greater transparency, operational efficiency and access for the public. This action will delay the digitization project; however, the department is exploring options for funding opportunities to complete the project.					
<b>COB - Reduce Funding for Tuition Reimbursement, Ergo Furniture and Data Processing</b>					
	(32,500)	—	—	(32,500)	—
Reduce funding for computer replacements, ergonomic furniture, and tuition reimbursements. The reduction in funding for computer replacements will result in desktop computers that have reached end of life and have expired warranties. This may cause work disruptions if computers fail and there is a delay in receiving replacements. Ergonomic furniture purchases can be addressed in a future budget cycle as the Clerk of the Board staff has been able to acquire used furniture from the Clerk-Recorder's Office. Funding for tuition reimbursements is not anticipated to be needed in FY 2024-25, and can be revisited in the future.					
<b>COB - Reduce Temporary &amp; Professional Services</b>					
	(43,000)	—	—	(43,000)	—
Reduced funding for temporary services and contracted services. Temporary services are used to complete several services including, preparation of administrative records to complete front-end work that is required by the transcription service for court proceedings, as well as front desk coverage. The department will absorb the reduction in temporary services with existing positions, which may result in diminished customer service levels if there are periods of time when staff is on extended leave. The reduction in contracted services will eliminate the MRG consulting service contract, which provides leadership coaching services. The department will work with the Department of Personnel Services to utilize existing countywide contracts for the requested services.					



## Planning Commission

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Salaries & Benefits	\$113,408	\$111,880	\$119,701	\$7,821	7.0%
Services & Supplies	\$29,892	\$32,200	\$32,200	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$143,300</b>	<b>\$144,080</b>	<b>\$151,901</b>	<b>\$7,821</b>	<b>5.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$143,300</b>	<b>\$144,080</b>	<b>\$151,901</b>	<b>\$7,821</b>	<b>5.4%</b>
Licenses, Permits & Franchises	\$21,719	\$30,000	\$30,000	—	—%
Charges for Services	—	\$50	\$50	—	—%
<b>Revenue</b>	<b>\$21,719</b>	<b>\$30,050</b>	<b>\$30,050</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$21,719</b>	<b>\$30,050</b>	<b>\$30,050</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$121,581</b>	<b>\$114,030</b>	<b>\$121,851</b>	<b>\$7,821</b>	<b>6.9%</b>
Positions	1.0	1.0	1.0	—	—%

## Community Investment Program

### Budget Unit Functions & Responsibilities

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

- Community Investment Program
- Remaining Tobacco Litigation Settlement Allocation

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Community Investment Program	—	\$46,321	\$46,321	—	—%
Remaining Tobacco Litigation Settlement Allocation	\$25,562	\$44,783	\$19,222	\$(25,561)	(57.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$25,562</b>	<b>\$91,104</b>	<b>\$65,543</b>	<b>\$(25,561)</b>	<b>(28.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$25,562</b>	<b>\$91,104</b>	<b>\$65,543</b>	<b>\$(25,561)</b>	<b>(28.1)%</b>
<b>Total Financing Uses</b>	<b>\$25,562</b>	<b>\$91,104</b>	<b>\$65,543</b>	<b>\$(25,561)</b>	<b>(28.1)%</b>
<b>Total Use of Fund Balance</b>	<b>\$91,104</b>	<b>\$91,104</b>	<b>\$65,543</b>	<b>\$(25,561)</b>	<b>(28.1)%</b>
<b>Total Financing Sources</b>	<b>\$91,104</b>	<b>\$91,104</b>	<b>\$65,543</b>	<b>\$(25,561)</b>	<b>(28.1)%</b>
<b>Net Cost</b>	<b>\$(65,542)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$25,562	\$91,104	\$65,543	\$(25,561)	(28.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$25,562</b>	<b>\$91,104</b>	<b>\$65,543</b>	<b>\$(25,561)</b>	<b>(28.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$25,562</b>	<b>\$91,104</b>	<b>\$65,543</b>	<b>\$(25,561)</b>	<b>(28.1)%</b>
<b>Total Financing Uses</b>	<b>\$25,562</b>	<b>\$91,104</b>	<b>\$65,543</b>	<b>\$(25,561)</b>	<b>(28.1)%</b>
Fund Balance	\$91,104	\$91,104	\$65,543	\$(25,561)	(28.1)%
<b>Total Use of Fund Balance</b>	<b>\$91,104</b>	<b>\$91,104</b>	<b>\$65,543</b>	<b>\$(25,561)</b>	<b>(28.1)%</b>
<b>Total Financing Sources</b>	<b>\$91,104</b>	<b>\$91,104</b>	<b>\$65,543</b>	<b>\$(25,561)</b>	<b>(28.1)%</b>
<b>Net Cost</b>	<b>\$(65,542)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Community Investment Program

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	—	\$46,321	\$46,321	—	—%
<b>Gross Expenditures/Appropriations</b>	—	<b>\$46,321</b>	<b>\$46,321</b>	—	—%
<b>Total Expenditures/Appropriations</b>	—	<b>\$46,321</b>	<b>\$46,321</b>	—	—%
<b>Total Financing Uses</b>	—	<b>\$46,321</b>	<b>\$46,321</b>	—	—%
Fund Balance	\$46,321	\$46,321	\$46,321	—	—%
<b>Total Use of Fund Balance</b>	<b>\$46,321</b>	<b>\$46,321</b>	<b>\$46,321</b>	—	—%
<b>Total Financing Sources</b>	<b>\$46,321</b>	<b>\$46,321</b>	<b>\$46,321</b>	—	—%
<b>Net Cost</b>	<b>\$(46,321)</b>	—	—	—	—%

## Remaining Tobacco Litigation Settlement Allocation

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$25,562	\$44,783	\$19,222	\$(25,561)	(57.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$25,562</b>	<b>\$44,783</b>	<b>\$19,222</b>	<b>\$(25,561)</b>	<b>(57.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$25,562</b>	<b>\$44,783</b>	<b>\$19,222</b>	<b>\$(25,561)</b>	<b>(57.1)%</b>
<b>Total Financing Uses</b>	<b>\$25,562</b>	<b>\$44,783</b>	<b>\$19,222</b>	<b>\$(25,561)</b>	<b>(57.1)%</b>
Fund Balance	\$44,783	\$44,783	\$19,222	\$(25,561)	(57.1)%
<b>Total Use of Fund Balance</b>	<b>\$44,783</b>	<b>\$44,783</b>	<b>\$19,222</b>	<b>\$(25,561)</b>	<b>(57.1)%</b>
<b>Total Financing Sources</b>	<b>\$44,783</b>	<b>\$44,783</b>	<b>\$19,222</b>	<b>\$(25,561)</b>	<b>(57.1)%</b>
<b>Net Cost</b>	<b>\$(19,221)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## County Council

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
County Counsel	\$21,751,071	\$22,571,998	\$23,750,975	\$1,178,977	5.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$21,751,071</b>	<b>\$22,571,998</b>	<b>\$23,750,975</b>	<b>\$1,178,977</b>	<b>5.2%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(14,784,279)</b>	<b>\$(15,229,542)</b>	<b>\$(15,861,106)</b>	<b>\$(631,564)</b>	<b>4.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,966,792</b>	<b>\$7,342,456</b>	<b>\$7,889,869</b>	<b>\$547,413</b>	<b>7.5%</b>
<b>Revenue</b>	<b>\$3,923,540</b>	<b>\$3,635,849</b>	<b>\$4,069,373</b>	<b>\$433,524</b>	<b>11.9%</b>
<b>Total Revenue</b>	<b>\$3,923,540</b>	<b>\$3,635,849</b>	<b>\$4,069,373</b>	<b>\$433,524</b>	<b>11.9%</b>
<b>Net Cost</b>	<b>\$3,043,252</b>	<b>\$3,706,607</b>	<b>\$3,820,496</b>	<b>\$113,889</b>	<b>3.1%</b>
Positions	76.5	76.5	77.5	1.0	1.3%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Salaries & Benefits	\$19,467,169	\$19,826,384	\$20,828,709	\$1,002,325	5.1%
Services & Supplies	\$2,061,992	\$2,506,425	\$2,725,444	\$219,019	8.7%
Intrafund Charges	\$221,910	\$239,189	\$196,822	\$(42,367)	(17.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$21,751,071</b>	<b>\$22,571,998</b>	<b>\$23,750,975</b>	<b>\$1,178,977</b>	<b>5.2%</b>
Other Intrafund Reimbursements	\$(14,784,279)	\$(15,229,542)	\$(15,861,106)	\$(631,564)	4.1%
<b>Total Intrafund Reimbursements</b>	<b>\$(14,784,279)</b>	<b>\$(15,229,542)</b>	<b>\$(15,861,106)</b>	<b>\$(631,564)</b>	<b>4.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,966,792</b>	<b>\$7,342,456</b>	<b>\$7,889,869</b>	<b>\$547,413</b>	<b>7.5%</b>
Intergovernmental Revenues	\$27,923	\$33,910	\$25,000	\$(8,910)	(26.3)%
Charges for Services	\$3,807,369	\$3,551,939	\$3,984,373	\$432,434	12.2%
Miscellaneous Revenues	\$88,248	\$50,000	\$60,000	\$10,000	20.0%
<b>Revenue</b>	<b>\$3,923,540</b>	<b>\$3,635,849</b>	<b>\$4,069,373</b>	<b>\$433,524</b>	<b>11.9%</b>
<b>Total Revenue</b>	<b>\$3,923,540</b>	<b>\$3,635,849</b>	<b>\$4,069,373</b>	<b>\$433,524</b>	<b>11.9%</b>
<b>Net Cost</b>	<b>\$3,043,252</b>	<b>\$3,706,607</b>	<b>\$3,820,496</b>	<b>\$113,889</b>	<b>3.1%</b>
Positions	76.5	76.5	77.5	1.0	1.3%

## Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
County Counsel	237,107	—	—	237,107	1.0

## Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>COCO-Add 1.0 FTE Civil Attorney</b>	237,107	—	—	237,107	1.0

Add 1.0 FTE Civil Attorney 4B for increased legal services in Planning and Public Guardian/Public Administrator. The position will improve efficiencies and maintain legal service levels for Planning and new mandated mental health programs while addressing Board of Supervisors budget priorities for complying with legal and regulatory obligations and funding enhanced programs that focus on homelessness by addressing mental health in the community. Funded by General Fund.

## County Executive Cabinet

### Budget Unit Functions & Responsibilities

The **County Executive Cabinet** is responsible to the Board of Supervisors for planning, organizing, directing, controlling, and coordinating virtually all county activities. These include monitoring and reporting of major systems indicators; coordinated policy development and implementation; analysis of proposed legislation and state/federal initiatives; development of legislative platforms; analysis of departmental budgets; and coordination with other elected officials and other outside organizations. These programs include:

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Budget and Debt Management	\$4,936,214	\$5,242,092	\$5,466,215	\$224,123	4.3%
Executive Cabinet	\$15,204,528	\$16,459,891	\$17,398,465	\$938,574	5.7%
Government Relations/Legislation	\$490,488	\$793,352	\$559,307	\$(234,045)	(29.5)%
Local Agency Formation Commission Support	\$556,717	\$651,187	\$630,985	\$(20,202)	(3.1)%
Public Information Office	\$2,248,932	\$2,657,301	\$2,756,372	\$99,071	3.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$23,436,878</b>	<b>\$25,803,823</b>	<b>\$26,811,344</b>	<b>\$1,007,521</b>	<b>3.9%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(17,214,627)</b>	<b>\$(19,205,878)</b>	<b>\$(19,882,681)</b>	<b>\$(676,803)</b>	<b>3.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,222,251</b>	<b>\$6,597,945</b>	<b>\$6,928,663</b>	<b>\$330,718</b>	<b>5.0%</b>
<b>Revenue</b>	<b>\$4,869,936</b>	<b>\$5,406,953</b>	<b>\$5,534,980</b>	<b>\$128,027</b>	<b>2.4%</b>
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$8,804</b>	<b>—</b>	<b>\$(8,804)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$4,869,936</b>	<b>\$5,415,757</b>	<b>\$5,534,980</b>	<b>\$119,223</b>	<b>2.2%</b>
<b>Net Cost</b>	<b>\$1,352,315</b>	<b>\$1,182,188</b>	<b>\$1,393,683</b>	<b>\$211,495</b>	<b>17.9%</b>
Positions	51.0	51.0	51.0	—	—%

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Salaries & Benefits	\$10,819,266	\$11,249,048	\$11,854,219	\$605,171	5.4%
Services & Supplies	\$2,194,373	\$2,827,939	\$2,700,291	\$(127,648)	(4.5)%
Intrafund Charges	\$10,423,240	\$11,726,836	\$12,256,834	\$529,998	4.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$23,436,878</b>	<b>\$25,803,823</b>	<b>\$26,811,344</b>	<b>\$1,007,521</b>	<b>3.9%</b>
Other Intrafund Reimbursements	\$(17,214,627)	\$(17,312,143)	\$(18,173,350)	\$(861,207)	5.0%
Intrafund Reimbursements within Department	—	\$(1,893,735)	\$(1,709,331)	\$184,404	(9.7)%
<b>Total Intrafund Reimbursements</b>	<b>\$(17,214,627)</b>	<b>\$(19,205,878)</b>	<b>\$(19,882,681)</b>	<b>\$(676,803)</b>	<b>3.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,222,251</b>	<b>\$6,597,945</b>	<b>\$6,928,663</b>	<b>\$330,718</b>	<b>5.0%</b>
Intergovernmental Revenues	\$644,842	\$877,526	\$742,751	\$(134,775)	(15.4)%
Charges for Services	\$4,079,722	\$4,385,427	\$4,648,229	\$262,802	6.0%
Miscellaneous Revenues	\$145,372	\$144,000	\$144,000	—	—%
<b>Revenue</b>	<b>\$4,869,936</b>	<b>\$5,406,953</b>	<b>\$5,534,980</b>	<b>\$128,027</b>	<b>2.4%</b>
Other Interfund Reimbursements	—	\$8,804	—	\$(8,804)	(100.0)%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$8,804</b>	<b>—</b>	<b>\$(8,804)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$4,869,936</b>	<b>\$5,415,757</b>	<b>\$5,534,980</b>	<b>\$119,223</b>	<b>2.2%</b>
<b>Net Cost</b>	<b>\$1,352,315</b>	<b>\$1,182,188</b>	<b>\$1,393,683</b>	<b>\$211,495</b>	<b>17.9%</b>
Positions	51.0	51.0	51.0	—	—%

### Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Executive Cabinet	178,781	—	178,781	—	1.0



## Budget and Debt Management

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Salaries & Benefits	\$4,305,521	\$4,371,288	\$4,537,351	\$166,063	3.8%
Services & Supplies	\$62,965	\$49,043	\$82,835	\$33,792	68.9%
Intrafund Charges	\$567,729	\$821,761	\$846,029	\$24,268	3.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,936,214</b>	<b>\$5,242,092</b>	<b>\$5,466,215</b>	<b>\$224,123</b>	<b>4.3%</b>
Other Intrafund Reimbursements	\$(4,162,073)	\$(4,391,615)	\$(4,521,377)	\$(129,762)	3.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(4,162,073)</b>	<b>\$(4,391,615)</b>	<b>\$(4,521,377)</b>	<b>\$(129,762)</b>	<b>3.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$774,141</b>	<b>\$850,477</b>	<b>\$944,838</b>	<b>\$94,361</b>	<b>11.1%</b>
Charges for Services	\$560,524	\$597,504	\$639,364	\$41,860	7.0%
Miscellaneous Revenues	\$1,372	—	—	—	—%
<b>Revenue</b>	<b>\$561,895</b>	<b>\$597,504</b>	<b>\$639,364</b>	<b>\$41,860</b>	<b>7.0%</b>
Other Interfund Reimbursements	—	\$8,804	—	\$(8,804)	(100.0)%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$8,804</b>	<b>—</b>	<b>\$(8,804)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$561,895</b>	<b>\$606,308</b>	<b>\$639,364</b>	<b>\$33,056</b>	<b>5.5%</b>
<b>Net Cost</b>	<b>\$212,246</b>	<b>\$244,169</b>	<b>\$305,474</b>	<b>\$61,305</b>	<b>25.1%</b>
Positions	19.0	18.0	19.0	1.0	5.6%

## Executive Cabinet

### Program Overview

The **Executive Cabinet** includes the County Executive, Deputy County Executives for Administrative Services, Community Services, Public Safety and Justice, and Social Services. Also included are Sustainability, support staff, and associated administrative costs.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Salaries & Benefits	\$3,963,061	\$3,813,666	\$4,350,443	\$536,777	14.1%
Services & Supplies	\$1,687,093	\$2,149,880	\$2,088,445	\$(61,435)	(2.9)%
Intrafund Charges	\$9,554,374	\$10,496,345	\$10,959,577	\$463,232	4.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$15,204,528</b>	<b>\$16,459,891</b>	<b>\$17,398,465</b>	<b>\$938,574</b>	<b>5.7%</b>
Other Intrafund Reimbursements	\$(11,065,080)	\$(10,183,205)	\$(11,217,076)	\$(1,033,871)	10.2%
Intrafund Reimbursements within Department	—	\$(1,893,735)	\$(1,709,331)	\$184,404	(9.7)%
<b>Total Intrafund Reimbursements</b>	<b>\$(11,065,080)</b>	<b>\$(12,076,940)</b>	<b>\$(12,926,407)</b>	<b>\$(849,467)</b>	<b>7.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,139,448</b>	<b>\$4,382,951</b>	<b>\$4,472,058</b>	<b>\$89,107</b>	<b>2.0%</b>
Intergovernmental Revenues	\$644,842	\$877,526	\$742,751	\$(134,775)	(15.4)%
Charges for Services	\$2,362,878	\$2,475,648	\$2,698,098	\$222,450	9.0%
<b>Revenue</b>	<b>\$3,007,720</b>	<b>\$3,353,174</b>	<b>\$3,440,849</b>	<b>\$87,675</b>	<b>2.6%</b>
<b>Total Revenue</b>	<b>\$3,007,720</b>	<b>\$3,353,174</b>	<b>\$3,440,849</b>	<b>\$87,675</b>	<b>2.6%</b>
<b>Net Cost</b>	<b>\$1,131,728</b>	<b>\$1,029,777</b>	<b>\$1,031,209</b>	<b>\$1,432</b>	<b>0.1%</b>
Positions	17.0	17.0	17.0	—	—%

### Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>OCE - Add 1.0 FTE HS Program Planner Rng B (ACP)</b>					
	178,781	—	178,781	—	1.0
Add 1.0 FTE Human Services Program Planner Range B to assist the Deputy County Executive - Social Services with cross departmental planning efforts, preparation of reports and communication tools, and development of recommendations. This request will be funded by an increased allocation to Social Services Departments.					
<b>OCE - Reallocate OA Conf. to Sr. OA Conf</b>					
	—	—	—	—	—
Reallocate 1.0 FTE filled Office Assistant Level 2 Confidential position to 1.0 FTE Senior Office Assistant Confidential position to support Executive and management staff. The \$9,064 cost of the reallocation is offset by a reduction in temporary services appropriations.					

## Government Relations/Legislation

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Salaries & Benefits	\$280,049	\$493,249	\$294,113	\$(199,136)	(40.4)%
Services & Supplies	\$183,471	\$232,820	\$228,035	\$(4,785)	(2.1)%
Intrafund Charges	\$26,968	\$67,283	\$37,159	\$(30,124)	(44.8)%
<b>Gross Expenditures/Appropriations</b>	<b>\$490,488</b>	<b>\$793,352</b>	<b>\$559,307</b>	<b>\$(234,045)</b>	<b>(29.5)%</b>
Other Intrafund Reimbursements	\$(198,147)	\$(509,352)	\$(218,307)	\$291,045	(57.1)%
<b>Total Intrafund Reimbursements</b>	<b>\$(198,147)</b>	<b>\$(509,352)</b>	<b>\$(218,307)</b>	<b>\$291,045</b>	<b>(57.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$292,341</b>	<b>\$284,000</b>	<b>\$341,000</b>	<b>\$57,000</b>	<b>20.1%</b>
Charges for Services	\$140,000	\$140,000	\$140,000	—	—%
Miscellaneous Revenues	\$144,000	\$144,000	\$144,000	—	—%
<b>Revenue</b>	<b>\$284,000</b>	<b>\$284,000</b>	<b>\$284,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$284,000</b>	<b>\$284,000</b>	<b>\$284,000</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$8,341</b>	<b>—</b>	<b>\$57,000</b>	<b>\$57,000</b>	<b>—%</b>
Positions	1.0	2.0	1.0	(1.0)	(50.0)%

## Local Agency Formation Commission Support

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Salaries & Benefits	\$546,812	\$600,845	\$620,260	\$19,415	3.2%
Services & Supplies	\$5,419	\$45,311	\$5,409	\$(39,902)	(88.1)%
Intrafund Charges	\$4,486	\$5,031	\$5,316	\$285	5.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$556,717</b>	<b>\$651,187</b>	<b>\$630,985</b>	<b>\$(20,202)</b>	<b>(3.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$556,717</b>	<b>\$651,187</b>	<b>\$630,985</b>	<b>\$(20,202)</b>	<b>(3.1)%</b>
Charges for Services	\$556,717	\$651,187	\$630,985	\$(20,202)	(3.1)%
<b>Revenue</b>	<b>\$556,717</b>	<b>\$651,187</b>	<b>\$630,985</b>	<b>\$(20,202)</b>	<b>(3.1)%</b>
<b>Total Revenue</b>	<b>\$556,717</b>	<b>\$651,187</b>	<b>\$630,985</b>	<b>\$(20,202)</b>	<b>(3.1)%</b>
<b>Net Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	3.0	3.0	3.0	—	—%

## Public Information Office

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,723,824	\$1,970,000	\$2,052,052	\$82,052	4.2%
Services & Supplies	\$255,425	\$350,885	\$295,567	\$(55,318)	(15.8)%
Intrafund Charges	\$269,683	\$336,416	\$408,753	\$72,337	21.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,248,932</b>	<b>\$2,657,301</b>	<b>\$2,756,372</b>	<b>\$99,071</b>	<b>3.7%</b>
Other Intrafund Reimbursements	\$(1,789,328)	\$(2,227,971)	\$(2,216,590)	\$11,381	(0.5)%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,789,328)</b>	<b>\$(2,227,971)</b>	<b>\$(2,216,590)</b>	<b>\$11,381</b>	<b>(0.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$459,604</b>	<b>\$429,330</b>	<b>\$539,782</b>	<b>\$110,452</b>	<b>25.7%</b>
Charges for Services	\$459,604	\$521,088	\$539,782	\$18,694	3.6%
<b>Revenue</b>	<b>\$459,604</b>	<b>\$521,088</b>	<b>\$539,782</b>	<b>\$18,694</b>	<b>3.6%</b>
<b>Total Revenue</b>	<b>\$459,604</b>	<b>\$521,088</b>	<b>\$539,782</b>	<b>\$18,694</b>	<b>3.6%</b>
<b>Net Cost</b>	<b>—</b>	<b>\$(91,758)</b>	<b>—</b>	<b>\$91,758</b>	<b>(100.0)%</b>
Positions	11.0	11.0	11.0	—	—%

## Antelope Public Facilities Financing Plan

### Budget Unit Functions & Responsibilities

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

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Antelope PFFP Drainage Facilities	—	\$36,365	\$37,521	\$1,156	3.2%
Antelope PFFP East Antelope Local Roadway	\$1,183	\$341,631	\$404,491	\$62,860	18.4%
Antelope PFFP Roadway Facilities	\$91,386	\$3,362,330	\$3,518,628	\$156,298	4.6%
Antelope PFFP Water Facilities and Services	\$1,183	\$112,388	\$116,327	\$3,939	3.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$93,752</b>	<b>\$3,852,714</b>	<b>\$4,076,967</b>	<b>\$224,253</b>	<b>5.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$93,752</b>	<b>\$3,852,714</b>	<b>\$4,076,967</b>	<b>\$224,253</b>	<b>5.8%</b>
<b>Total Financing Uses</b>	<b>\$93,752</b>	<b>\$3,852,714</b>	<b>\$4,076,967</b>	<b>\$224,253</b>	<b>5.8%</b>
<b>Revenue</b>	<b>\$298,506</b>	<b>\$1,690,489</b>	<b>\$1,709,989</b>	<b>\$19,500</b>	<b>1.2%</b>
<b>Total Revenue</b>	<b>\$298,506</b>	<b>\$1,690,489</b>	<b>\$1,709,989</b>	<b>\$19,500</b>	<b>1.2%</b>
<b>Total Use of Fund Balance</b>	<b>\$2,162,225</b>	<b>\$2,162,225</b>	<b>\$2,366,978</b>	<b>\$204,753</b>	<b>9.5%</b>
<b>Total Financing Sources</b>	<b>\$2,460,731</b>	<b>\$3,852,714</b>	<b>\$4,076,967</b>	<b>\$224,253</b>	<b>5.8%</b>
<b>Net Cost</b>	<b>\$(2,366,979)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

**Budget Unit – Budget by Object**

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$93,752	\$305,110	\$305,110	—	—%
Other Charges	—	\$3,547,604	\$3,771,857	\$224,253	6.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$93,752</b>	<b>\$3,852,714</b>	<b>\$4,076,967</b>	<b>\$224,253</b>	<b>5.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$93,752</b>	<b>\$3,852,714</b>	<b>\$4,076,967</b>	<b>\$224,253</b>	<b>5.8%</b>
<b>Total Financing Uses</b>	<b>\$93,752</b>	<b>\$3,852,714</b>	<b>\$4,076,967</b>	<b>\$224,253</b>	<b>5.8%</b>
Revenue from Use Of Money & Property	\$113,297	\$11,000	\$30,500	\$19,500	177.3%
Intergovernmental Revenues	—	\$1,679,489	\$1,679,489	—	—%
Charges for Services	\$185,209	—	—	—	—%
<b>Revenue</b>	<b>\$298,506</b>	<b>\$1,690,489</b>	<b>\$1,709,989</b>	<b>\$19,500</b>	<b>1.2%</b>
<b>Total Revenue</b>	<b>\$298,506</b>	<b>\$1,690,489</b>	<b>\$1,709,989</b>	<b>\$19,500</b>	<b>1.2%</b>
Fund Balance	\$2,162,225	\$2,162,225	\$2,366,978	\$204,753	9.5%
<b>Total Use of Fund Balance</b>	<b>\$2,162,225</b>	<b>\$2,162,225</b>	<b>\$2,366,978</b>	<b>\$204,753</b>	<b>9.5%</b>
<b>Total Financing Sources</b>	<b>\$2,460,731</b>	<b>\$3,852,714</b>	<b>\$4,076,967</b>	<b>\$224,253</b>	<b>5.8%</b>
<b>Net Cost</b>	<b>\$(2,366,979)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>



## Antelope PFFP Drainage Facilities

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Other Charges	—	\$36,365	\$37,521	\$1,156	3.2%
<b>Gross Expenditures/Appropriations</b>	—	<b>\$36,365</b>	<b>\$37,521</b>	<b>\$1,156</b>	<b>3.2%</b>
<b>Total Expenditures/Appropriations</b>	—	<b>\$36,365</b>	<b>\$37,521</b>	<b>\$1,156</b>	<b>3.2%</b>
<b>Total Financing Uses</b>	—	<b>\$36,365</b>	<b>\$37,521</b>	<b>\$1,156</b>	<b>3.2%</b>
Revenue from Use Of Money & Property	\$1,656	\$1,000	\$500	\$(500)	(50.0)%
<b>Revenue</b>	<b>\$1,656</b>	<b>\$1,000</b>	<b>\$500</b>	<b>\$(500)</b>	<b>(50.0)%</b>
<b>Total Revenue</b>	<b>\$1,656</b>	<b>\$1,000</b>	<b>\$500</b>	<b>\$(500)</b>	<b>(50.0)%</b>
Fund Balance	\$35,365	\$35,365	\$37,021	\$1,656	4.7%
<b>Total Use of Fund Balance</b>	<b>\$35,365</b>	<b>\$35,365</b>	<b>\$37,021</b>	<b>\$1,656</b>	<b>4.7%</b>
<b>Total Financing Sources</b>	<b>\$37,021</b>	<b>\$36,365</b>	<b>\$37,521</b>	<b>\$1,156</b>	<b>3.2%</b>
<b>Net Cost</b>	<b>\$(37,021)</b>	—	—	—	—%

## Antelope PFFP East Antelope Local Roadway

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$1,183	\$4,110	\$4,110	—	—%
Other Charges	—	\$337,521	\$400,381	\$62,860	18.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,183</b>	<b>\$341,631</b>	<b>\$404,491</b>	<b>\$62,860</b>	<b>18.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,183</b>	<b>\$341,631</b>	<b>\$404,491</b>	<b>\$62,860</b>	<b>18.4%</b>
<b>Total Financing Uses</b>	<b>\$1,183</b>	<b>\$341,631</b>	<b>\$404,491</b>	<b>\$62,860</b>	<b>18.4%</b>
Revenue from Use Of Money & Property	\$16,699	\$2,500	\$2,500	—	—%
Charges for Services	\$47,344	—	—	—	—%
<b>Revenue</b>	<b>\$64,043</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$64,043</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$339,131	\$339,131	\$401,991	\$62,860	18.5%
<b>Total Use of Fund Balance</b>	<b>\$339,131</b>	<b>\$339,131</b>	<b>\$401,991</b>	<b>\$62,860</b>	<b>18.5%</b>
<b>Total Financing Sources</b>	<b>\$403,174</b>	<b>\$341,631</b>	<b>\$404,491</b>	<b>\$62,860</b>	<b>18.4%</b>
<b>Net Cost</b>	<b>\$(401,991)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Antelope PFFP Roadway Facilities

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$91,386	\$300,000	\$300,000	—	—%
Other Charges	—	\$3,062,330	\$3,218,628	\$156,298	5.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$91,386</b>	<b>\$3,362,330</b>	<b>\$3,518,628</b>	<b>\$156,298</b>	<b>4.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$91,386</b>	<b>\$3,362,330</b>	<b>\$3,518,628</b>	<b>\$156,298</b>	<b>4.6%</b>
<b>Total Financing Uses</b>	<b>\$91,386</b>	<b>\$3,362,330</b>	<b>\$3,518,628</b>	<b>\$156,298</b>	<b>4.6%</b>
Revenue from Use Of Money & Property	\$89,820	\$5,000	\$25,000	\$20,000	400.0%
Intergovernmental Revenues	—	\$1,679,489	\$1,679,489	—	—%
Charges for Services	\$137,864	—	—	—	—%
<b>Revenue</b>	<b>\$227,684</b>	<b>\$1,684,489</b>	<b>\$1,704,489</b>	<b>\$20,000</b>	<b>1.2%</b>
<b>Total Revenue</b>	<b>\$227,684</b>	<b>\$1,684,489</b>	<b>\$1,704,489</b>	<b>\$20,000</b>	<b>1.2%</b>
Fund Balance	\$1,677,841	\$1,677,841	\$1,814,139	\$136,298	8.1%
<b>Total Use of Fund Balance</b>	<b>\$1,677,841</b>	<b>\$1,677,841</b>	<b>\$1,814,139</b>	<b>\$136,298</b>	<b>8.1%</b>
<b>Total Financing Sources</b>	<b>\$1,905,525</b>	<b>\$3,362,330</b>	<b>\$3,518,628</b>	<b>\$156,298</b>	<b>4.6%</b>
<b>Net Cost</b>	<b>\$(1,814,140)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Antelope PFFP Water Facilities and Services

### Program Overview

**Antelope PFFP Water Facilities and Services** provides for the necessary water facilities to help urbanize the Antelope area. The program is funded by a water facilities and services development impact fee.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$1,183	\$1,000	\$1,000	—	—%
Other Charges	—	\$111,388	\$115,327	\$3,939	3.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,183</b>	<b>\$112,388</b>	<b>\$116,327</b>	<b>\$3,939</b>	<b>3.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,183</b>	<b>\$112,388</b>	<b>\$116,327</b>	<b>\$3,939</b>	<b>3.5%</b>
<b>Total Financing Uses</b>	<b>\$1,183</b>	<b>\$112,388</b>	<b>\$116,327</b>	<b>\$3,939</b>	<b>3.5%</b>
Revenue from Use Of Money & Property	\$5,122	\$2,500	\$2,500	—	—%
<b>Revenue</b>	<b>\$5,122</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$5,122</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$109,888	\$109,888	\$113,827	\$3,939	3.6%
<b>Total Use of Fund Balance</b>	<b>\$109,888</b>	<b>\$109,888</b>	<b>\$113,827</b>	<b>\$3,939</b>	<b>3.6%</b>
<b>Total Financing Sources</b>	<b>\$115,010</b>	<b>\$112,388</b>	<b>\$116,327</b>	<b>\$3,939</b>	<b>3.5%</b>
<b>Net Cost</b>	<b>\$(113,827)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

**CSA No. 10**

**Budget Unit Functions & Responsibilities**

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

**Budget Unit – Budget by Program**

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
County Service Area No. 10 Benefit Zone 3	\$338,079	\$554,726	\$576,009	\$21,283	3.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$338,079</b>	<b>\$554,726</b>	<b>\$576,009</b>	<b>\$21,283</b>	<b>3.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$338,079</b>	<b>\$554,726</b>	<b>\$576,009</b>	<b>\$21,283</b>	<b>3.8%</b>
Provision for Reserves	\$200,000	\$200,000	\$250,000	\$50,000	25.0%
<b>Total Financing Uses</b>	<b>\$538,079</b>	<b>\$754,726</b>	<b>\$826,009</b>	<b>\$71,283</b>	<b>9.4%</b>
<b>Revenue</b>	<b>\$511,102</b>	<b>\$439,989</b>	<b>\$538,249</b>	<b>\$98,260</b>	<b>22.3%</b>
<b>Total Revenue</b>	<b>\$511,102</b>	<b>\$439,989</b>	<b>\$538,249</b>	<b>\$98,260</b>	<b>22.3%</b>
<b>Total Use of Fund Balance</b>	<b>\$314,737</b>	<b>\$314,737</b>	<b>\$287,760</b>	<b>\$(26,977)</b>	<b>(8.6)%</b>
<b>Total Financing Sources</b>	<b>\$825,839</b>	<b>\$754,726</b>	<b>\$826,009</b>	<b>\$71,283</b>	<b>9.4%</b>
<b>Net Cost</b>	<b>\$(287,759)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$338,079	\$554,726	\$576,009	\$21,283	3.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$338,079</b>	<b>\$554,726</b>	<b>\$576,009</b>	<b>\$21,283</b>	<b>3.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$338,079</b>	<b>\$554,726</b>	<b>\$576,009</b>	<b>\$21,283</b>	<b>3.8%</b>
Provision for Reserves	\$200,000	\$200,000	\$250,000	\$50,000	25.0%
<b>Total Financing Uses</b>	<b>\$538,079</b>	<b>\$754,726</b>	<b>\$826,009</b>	<b>\$71,283</b>	<b>9.4%</b>
Revenue from Use Of Money & Property	\$73,531	\$3,000	\$3,000	—	—%
Charges for Services	\$437,571	\$436,989	\$535,249	\$98,260	22.5%
<b>Revenue</b>	<b>\$511,102</b>	<b>\$439,989</b>	<b>\$538,249</b>	<b>\$98,260</b>	<b>22.3%</b>
<b>Total Revenue</b>	<b>\$511,102</b>	<b>\$439,989</b>	<b>\$538,249</b>	<b>\$98,260</b>	<b>22.3%</b>
Fund Balance	\$314,737	\$314,737	\$287,760	\$(26,977)	(8.6)%
<b>Total Use of Fund Balance</b>	<b>\$314,737</b>	<b>\$314,737</b>	<b>\$287,760</b>	<b>\$(26,977)</b>	<b>(8.6)%</b>
<b>Total Financing Sources</b>	<b>\$825,839</b>	<b>\$754,726</b>	<b>\$826,009</b>	<b>\$71,283</b>	<b>9.4%</b>
<b>Net Cost</b>	<b>\$(287,759)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Countywide Library Facilities

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Countywide Library Facilities	\$103,939	\$5,436,470	\$6,940,828	\$1,504,358	27.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$103,939</b>	<b>\$5,436,470</b>	<b>\$6,940,828</b>	<b>\$1,504,358</b>	<b>27.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$103,939</b>	<b>\$5,436,470</b>	<b>\$6,940,828</b>	<b>\$1,504,358</b>	<b>27.7%</b>
<b>Total Financing Uses</b>	<b>\$103,939</b>	<b>\$5,436,470</b>	<b>\$6,940,828</b>	<b>\$1,504,358</b>	<b>27.7%</b>
<b>Revenue</b>	<b>\$1,608,298</b>	<b>\$290,200</b>	<b>\$290,200</b>	—	—%
<b>Total Revenue</b>	<b>\$1,608,298</b>	<b>\$290,200</b>	<b>\$290,200</b>	—	—%
<b>Total Use of Fund Balance</b>	<b>\$5,146,270</b>	<b>\$5,146,270</b>	<b>\$6,650,628</b>	<b>\$1,504,358</b>	<b>29.2%</b>
<b>Total Financing Sources</b>	<b>\$6,754,568</b>	<b>\$5,436,470</b>	<b>\$6,940,828</b>	<b>\$1,504,358</b>	<b>27.7%</b>
<b>Net Cost</b>	<b>\$(6,650,629)</b>	—	—	—	—%

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$103,939	\$5,436,470	\$6,940,828	\$1,504,358	27.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$103,939</b>	<b>\$5,436,470</b>	<b>\$6,940,828</b>	<b>\$1,504,358</b>	<b>27.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$103,939</b>	<b>\$5,436,470</b>	<b>\$6,940,828</b>	<b>\$1,504,358</b>	<b>27.7%</b>
<b>Total Financing Uses</b>	<b>\$103,939</b>	<b>\$5,436,470</b>	<b>\$6,940,828</b>	<b>\$1,504,358</b>	<b>27.7%</b>
Revenue from Use Of Money & Property	\$267,124	\$25,200	\$25,200	—	—%
Charges for Services	\$1,341,174	\$265,000	\$265,000	—	—%
<b>Revenue</b>	<b>\$1,608,298</b>	<b>\$290,200</b>	<b>\$290,200</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$1,608,298</b>	<b>\$290,200</b>	<b>\$290,200</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$5,146,270	\$5,146,270	\$6,650,628	\$1,504,358	29.2%
<b>Total Use of Fund Balance</b>	<b>\$5,146,270</b>	<b>\$5,146,270</b>	<b>\$6,650,628</b>	<b>\$1,504,358</b>	<b>29.2%</b>
<b>Total Financing Sources</b>	<b>\$6,754,568</b>	<b>\$5,436,470</b>	<b>\$6,940,828</b>	<b>\$1,504,358</b>	<b>27.7%</b>
<b>Net Cost</b>	<b>\$(6,650,629)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>



## Florin Road Capital Project

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Florin Road Property and Business Improvement District (PBID)	—	\$426,429	\$461,163	\$34,734	8.1%
<b>Gross Expenditures/Appropriations</b>	—	<b>\$426,429</b>	<b>\$461,163</b>	<b>\$34,734</b>	<b>8.1%</b>
<b>Total Expenditures/Appropriations</b>	—	<b>\$426,429</b>	<b>\$461,163</b>	<b>\$34,734</b>	<b>8.1%</b>
<b>Total Financing Uses</b>	—	<b>\$426,429</b>	<b>\$461,163</b>	<b>\$34,734</b>	<b>8.1%</b>
<b>Revenue</b>	<b>\$19,734</b>	<b>\$5,000</b>	<b>\$20,000</b>	<b>\$15,000</b>	<b>300.0%</b>
<b>Total Revenue</b>	<b>\$19,734</b>	<b>\$5,000</b>	<b>\$20,000</b>	<b>\$15,000</b>	<b>300.0%</b>
<b>Total Use of Fund Balance</b>	<b>\$421,429</b>	<b>\$421,429</b>	<b>\$441,163</b>	<b>\$19,734</b>	<b>4.7%</b>
<b>Total Financing Sources</b>	<b>\$441,163</b>	<b>\$426,429</b>	<b>\$461,163</b>	<b>\$34,734</b>	<b>8.1%</b>
<b>Net Cost</b>	<b>\$(441,163)</b>	—	—	—	—%

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Other Charges	—	\$426,429	\$461,163	\$34,734	8.1%
<b>Gross Expenditures/Appropriations</b>	—	<b>\$426,429</b>	<b>\$461,163</b>	<b>\$34,734</b>	<b>8.1%</b>
<b>Total Expenditures/Appropriations</b>	—	<b>\$426,429</b>	<b>\$461,163</b>	<b>\$34,734</b>	<b>8.1%</b>
<b>Total Financing Uses</b>	—	<b>\$426,429</b>	<b>\$461,163</b>	<b>\$34,734</b>	<b>8.1%</b>
Revenue from Use Of Money & Property	\$19,734	\$5,000	\$20,000	\$15,000	300.0%
<b>Revenue</b>	<b>\$19,734</b>	<b>\$5,000</b>	<b>\$20,000</b>	<b>\$15,000</b>	<b>300.0%</b>
<b>Total Revenue</b>	<b>\$19,734</b>	<b>\$5,000</b>	<b>\$20,000</b>	<b>\$15,000</b>	<b>300.0%</b>
Fund Balance	\$421,429	\$421,429	\$441,163	\$19,734	4.7%
<b>Total Use of Fund Balance</b>	<b>\$421,429</b>	<b>\$421,429</b>	<b>\$441,163</b>	<b>\$19,734</b>	<b>4.7%</b>
<b>Total Financing Sources</b>	<b>\$441,163</b>	<b>\$426,429</b>	<b>\$461,163</b>	<b>\$34,734</b>	<b>8.1%</b>
<b>Net Cost</b>	<b>\$(441,163)</b>	—	—	—	—%

## Florin Vineyard No. 1 CFD 2016-2

### Budget Unit Functions & Responsibilities

The **Florin Vineyard No. 1 Community Facilities District (CFD) 2016-2** provides portions of the major public infrastructure necessary for the Florin Vineyard area to urbanize. This includes construction of improvements designated to meet the needs of development within the Florin Vineyard No. 1 CFD 2016-2 including roadway and transportation, park, parkway and open space improvements. The program is funded by prior bond proceeds as well as special taxes collected within the district boundaries.

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Florin Vineyard No.1 CFD	\$37,900	\$695,483	\$725,916	\$30,433	4.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$37,900</b>	<b>\$695,483</b>	<b>\$725,916</b>	<b>\$30,433</b>	<b>4.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$37,900</b>	<b>\$695,483</b>	<b>\$725,916</b>	<b>\$30,433</b>	<b>4.4%</b>
<b>Total Financing Uses</b>	<b>\$37,900</b>	<b>\$695,483</b>	<b>\$725,916</b>	<b>\$30,433</b>	<b>4.4%</b>
<b>Revenue</b>	<b>\$88,950</b>	<b>\$85,169</b>	<b>\$84,553</b>	<b>\$(616)</b>	<b>(0.7)%</b>
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$20,000</b>	<b>—</b>	<b>\$(20,000)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$88,950</b>	<b>\$105,169</b>	<b>\$84,553</b>	<b>\$(20,616)</b>	<b>(19.6)%</b>
<b>Total Use of Fund Balance</b>	<b>\$590,314</b>	<b>\$590,314</b>	<b>\$641,363</b>	<b>\$51,049</b>	<b>8.6%</b>
<b>Total Financing Sources</b>	<b>\$679,264</b>	<b>\$695,483</b>	<b>\$725,916</b>	<b>\$30,433</b>	<b>4.4%</b>
<b>Net Cost</b>	<b>\$(641,364)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$37,900	\$186,064	\$207,052	\$20,988	11.3%
Other Charges	—	\$489,419	\$518,864	\$29,445	6.0%
Interfund Charges	—	\$20,000	—	\$(20,000)	(100.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$37,900</b>	<b>\$695,483</b>	<b>\$725,916</b>	<b>\$30,433</b>	<b>4.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$37,900</b>	<b>\$695,483</b>	<b>\$725,916</b>	<b>\$30,433</b>	<b>4.4%</b>
<b>Total Financing Uses</b>	<b>\$37,900</b>	<b>\$695,483</b>	<b>\$725,916</b>	<b>\$30,433</b>	<b>4.4%</b>
Taxes	\$77,950	\$79,969	\$79,353	\$(616)	(0.8)%
Revenue from Use Of Money & Property	\$11,000	\$5,200	\$5,200	—	—%
<b>Revenue</b>	<b>\$88,950</b>	<b>\$85,169</b>	<b>\$84,553</b>	<b>\$(616)</b>	<b>(0.7)%</b>
Other Interfund Reimbursements	—	\$20,000	—	\$(20,000)	(100.0)%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$20,000</b>	<b>—</b>	<b>\$(20,000)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$88,950</b>	<b>\$105,169</b>	<b>\$84,553</b>	<b>\$(20,616)</b>	<b>(19.6)%</b>
Fund Balance	\$590,314	\$590,314	\$641,363	\$51,049	8.6%
<b>Total Use of Fund Balance</b>	<b>\$590,314</b>	<b>\$590,314</b>	<b>\$641,363</b>	<b>\$51,049</b>	<b>8.6%</b>
<b>Total Financing Sources</b>	<b>\$679,264</b>	<b>\$695,483</b>	<b>\$725,916</b>	<b>\$30,433</b>	<b>4.4%</b>
<b>Net Cost</b>	<b>\$(641,364)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Florin Vineyard Comm Plan

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Florin Vineyard Community Plan	\$961,441	\$2,421,923	\$6,896,678	\$4,474,755	184.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$961,441</b>	<b>\$2,421,923</b>	<b>\$6,896,678</b>	<b>\$4,474,755</b>	<b>184.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$961,441</b>	<b>\$2,421,923</b>	<b>\$6,896,678</b>	<b>\$4,474,755</b>	<b>184.8%</b>
<b>Total Financing Uses</b>	<b>\$961,441</b>	<b>\$2,421,923</b>	<b>\$6,896,678</b>	<b>\$4,474,755</b>	<b>184.8%</b>
<b>Revenue</b>	<b>\$5,436,196</b>	<b>\$25,500</b>	<b>\$25,500</b>	—	—%
<b>Total Revenue</b>	<b>\$5,436,196</b>	<b>\$25,500</b>	<b>\$25,500</b>	—	—%
<b>Total Use of Fund Balance</b>	<b>\$2,396,423</b>	<b>\$2,396,423</b>	<b>\$6,871,178</b>	<b>\$4,474,755</b>	<b>186.7%</b>
<b>Total Financing Sources</b>	<b>\$7,832,619</b>	<b>\$2,421,923</b>	<b>\$6,896,678</b>	<b>\$4,474,755</b>	<b>184.8%</b>
<b>Net Cost</b>	<b>\$(6,871,178)</b>	—	—	—	—%

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$265,050	\$262,130	\$6,316,411	\$6,054,281	2,309.6%
Other Charges	—	\$1,292,034	\$408,898	\$(883,136)	(68.4)%
Interfund Charges	\$696,390	\$867,759	\$171,369	\$(696,390)	(80.3)%
<b>Gross Expenditures/Appropriations</b>	<b>\$961,441</b>	<b>\$2,421,923</b>	<b>\$6,896,678</b>	<b>\$4,474,755</b>	<b>184.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$961,441</b>	<b>\$2,421,923</b>	<b>\$6,896,678</b>	<b>\$4,474,755</b>	<b>184.8%</b>
<b>Total Financing Uses</b>	<b>\$961,441</b>	<b>\$2,421,923</b>	<b>\$6,896,678</b>	<b>\$4,474,755</b>	<b>184.8%</b>
Revenue from Use Of Money & Property	\$349,149	\$10,500	\$10,500	—	—%
Charges for Services	\$5,087,047	\$15,000	\$15,000	—	—%
<b>Revenue</b>	<b>\$5,436,196</b>	<b>\$25,500</b>	<b>\$25,500</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$5,436,196</b>	<b>\$25,500</b>	<b>\$25,500</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$2,396,423	\$2,396,423	\$6,871,178	\$4,474,755	186.7%
<b>Total Use of Fund Balance</b>	<b>\$2,396,423</b>	<b>\$2,396,423</b>	<b>\$6,871,178</b>	<b>\$4,474,755</b>	<b>186.7%</b>
<b>Total Financing Sources</b>	<b>\$7,832,619</b>	<b>\$2,421,923</b>	<b>\$6,896,678</b>	<b>\$4,474,755</b>	<b>184.8%</b>
<b>Net Cost</b>	<b>\$(6,871,178)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Laguna Community Facilities District

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Laguna CFD	\$23,748	\$309,639	\$299,781	\$(9,858)	(3.2)%
<b>Gross Expenditures/Appropriations</b>	<b>\$23,748</b>	<b>\$309,639</b>	<b>\$299,781</b>	<b>\$(9,858)</b>	<b>(3.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$23,748</b>	<b>\$309,639</b>	<b>\$299,781</b>	<b>\$(9,858)</b>	<b>(3.2)%</b>
<b>Total Financing Uses</b>	<b>\$23,748</b>	<b>\$309,639</b>	<b>\$299,781</b>	<b>\$(9,858)</b>	<b>(3.2)%</b>
<b>Revenue</b>	<b>\$13,891</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$13,891</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$306,639</b>	<b>\$306,639</b>	<b>\$296,781</b>	<b>\$(9,858)</b>	<b>(3.2)%</b>
<b>Total Financing Sources</b>	<b>\$320,530</b>	<b>\$309,639</b>	<b>\$299,781</b>	<b>\$(9,858)</b>	<b>(3.2)%</b>
<b>Net Cost</b>	<b>\$(296,782)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$23,748	\$100,000	\$100,000	—	—%
Other Charges	—	\$209,639	\$199,781	\$(9,858)	(4.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$23,748</b>	<b>\$309,639</b>	<b>\$299,781</b>	<b>\$(9,858)</b>	<b>(3.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$23,748</b>	<b>\$309,639</b>	<b>\$299,781</b>	<b>\$(9,858)</b>	<b>(3.2)%</b>
<b>Total Financing Uses</b>	<b>\$23,748</b>	<b>\$309,639</b>	<b>\$299,781</b>	<b>\$(9,858)</b>	<b>(3.2)%</b>
Revenue from Use Of Money & Property	\$13,891	\$3,000	\$3,000	—	—%
<b>Revenue</b>	<b>\$13,891</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$13,891</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$306,639	\$306,639	\$296,781	\$(9,858)	(3.2)%
<b>Total Use of Fund Balance</b>	<b>\$306,639</b>	<b>\$306,639</b>	<b>\$296,781</b>	<b>\$(9,858)</b>	<b>(3.2)%</b>
<b>Total Financing Sources</b>	<b>\$320,530</b>	<b>\$309,639</b>	<b>\$299,781</b>	<b>\$(9,858)</b>	<b>(3.2)%</b>
<b>Net Cost</b>	<b>\$(296,782)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Laguna Crk/Elliott Rch CFD No. 1

### Budget Unit Functions & Responsibilities

The **Laguna Creek/Elliott Ranch Community Facilities District (CFD) No. 1** distributes funds within the guidelines of the bond covenants to the City of Elk Grove for the major public infrastructure necessary to urbanize the area. This includes remaining construction authorized when the District was formed in 1990 of freeway interchanges, railroad over-crossing, roadway, public transit, fire protection, park, storm drainage and flood control facilities. Most of these facilities were completed prior to the incorporation of Elk Grove in 2000. This budget unit is funded by a special tax and programs include:

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$2,357,189	\$3,819,621	\$3,753,374	\$(66,247)	(1.7)%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$1,398,590	\$1,850,897	\$1,723,559	\$(127,338)	(6.9)%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,755,779</b>	<b>\$5,670,518</b>	<b>\$5,476,933</b>	<b>\$(193,585)</b>	<b>(3.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,755,779</b>	<b>\$5,670,518</b>	<b>\$5,476,933</b>	<b>\$(193,585)</b>	<b>(3.4)%</b>
Provision for Reserves	\$18,505	\$18,503	—	\$(18,503)	(100.0)%
<b>Total Financing Uses</b>	<b>\$3,774,284</b>	<b>\$5,689,021</b>	<b>\$5,476,933</b>	<b>\$(212,088)</b>	<b>(3.7)%</b>
<b>Revenue</b>	<b>\$117,426</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$117,426</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$9,115,787</b>	<b>\$5,671,021</b>	<b>\$5,458,933</b>	<b>\$(212,088)</b>	<b>(3.7)%</b>
<b>Total Financing Sources</b>	<b>\$9,233,213</b>	<b>\$5,689,021</b>	<b>\$5,476,933</b>	<b>\$(212,088)</b>	<b>(3.7)%</b>
<b>Net Cost</b>	<b>\$(5,458,929)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>



### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$311,012	\$3,203,518	\$615,000	\$(2,588,518)	(80.8)%
Other Charges	\$3,444,767	\$2,467,000	\$4,861,933	\$2,394,933	97.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,755,779</b>	<b>\$5,670,518</b>	<b>\$5,476,933</b>	<b>\$(193,585)</b>	<b>(3.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,755,779</b>	<b>\$5,670,518</b>	<b>\$5,476,933</b>	<b>\$(193,585)</b>	<b>(3.4)%</b>
Provision for Reserves	\$18,505	\$18,503	—	\$(18,503)	(100.0)%
<b>Total Financing Uses</b>	<b>\$3,774,284</b>	<b>\$5,689,021</b>	<b>\$5,476,933</b>	<b>\$(212,088)</b>	<b>(3.7)%</b>
Revenue from Use Of Money & Property	\$117,426	\$18,000	\$18,000	—	—%
<b>Revenue</b>	<b>\$117,426</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$117,426</b>	<b>\$18,000</b>	<b>\$18,000</b>	<b>—</b>	<b>—%</b>
Reserve Release	\$3,444,766	—	\$2	\$2	—%
Fund Balance	\$5,671,021	\$5,671,021	\$5,458,931	\$(212,090)	(3.7)%
<b>Total Use of Fund Balance</b>	<b>\$9,115,787</b>	<b>\$5,671,021</b>	<b>\$5,458,933</b>	<b>\$(212,088)</b>	<b>(3.7)%</b>
<b>Total Financing Sources</b>	<b>\$9,233,213</b>	<b>\$5,689,021</b>	<b>\$5,476,933</b>	<b>\$(212,088)</b>	<b>(3.7)%</b>
<b>Net Cost</b>	<b>\$(5,458,929)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

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

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$154,709	\$2,502,621	\$350,000	\$(2,152,621)	(86.0)%
Other Charges	\$2,202,480	\$1,317,000	\$3,403,374	\$2,086,374	158.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,357,189</b>	<b>\$3,819,621</b>	<b>\$3,753,374</b>	<b>\$(66,247)</b>	<b>(1.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,357,189</b>	<b>\$3,819,621</b>	<b>\$3,753,374</b>	<b>\$(66,247)</b>	<b>(1.7)%</b>
Provision for Reserves	\$18,504	\$18,503	—	\$(18,503)	(100.0)%
<b>Total Financing Uses</b>	<b>\$2,375,693</b>	<b>\$3,838,124</b>	<b>\$3,753,374</b>	<b>\$(84,750)</b>	<b>(2.2)%</b>
Revenue from Use Of Money & Property	\$88,461	\$15,000	\$15,000	—	—%
<b>Revenue</b>	<b>\$88,461</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$88,461</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>—</b>	<b>—%</b>
Reserve Release	\$2,202,480	—	\$1	\$1	—%
Fund Balance	\$3,823,124	\$3,823,124	\$3,738,373	\$(84,751)	(2.2)%
<b>Total Use of Fund Balance</b>	<b>\$6,025,604</b>	<b>\$3,823,124</b>	<b>\$3,738,374</b>	<b>\$(84,750)</b>	<b>(2.2)%</b>
<b>Total Financing Sources</b>	<b>\$6,114,065</b>	<b>\$3,838,124</b>	<b>\$3,753,374</b>	<b>\$(84,750)</b>	<b>(2.2)%</b>
<b>Net Cost</b>	<b>\$(3,738,372)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

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

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$156,303	\$700,897	\$265,000	\$(435,897)	(62.2)%
Other Charges	\$1,242,287	\$1,150,000	\$1,458,559	\$308,559	26.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,398,590</b>	<b>\$1,850,897</b>	<b>\$1,723,559</b>	<b>\$(127,338)</b>	<b>(6.9)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,398,590</b>	<b>\$1,850,897</b>	<b>\$1,723,559</b>	<b>\$(127,338)</b>	<b>(6.9)%</b>
Provision for Reserves	\$1	—	—	—	—%
<b>Total Financing Uses</b>	<b>\$1,398,591</b>	<b>\$1,850,897</b>	<b>\$1,723,559</b>	<b>\$(127,338)</b>	<b>(6.9)%</b>
Revenue from Use Of Money & Property	\$28,965	\$3,000	\$3,000	—	—%
<b>Revenue</b>	<b>\$28,965</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$28,965</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>—</b>	<b>—%</b>
Reserve Release	\$1,242,286	—	\$1	\$1	—%
Fund Balance	\$1,847,897	\$1,847,897	\$1,720,558	\$(127,339)	(6.9)%
<b>Total Use of Fund Balance</b>	<b>\$3,090,183</b>	<b>\$1,847,897</b>	<b>\$1,720,559</b>	<b>\$(127,338)</b>	<b>(6.9)%</b>
<b>Total Financing Sources</b>	<b>\$3,119,148</b>	<b>\$1,850,897</b>	<b>\$1,723,559</b>	<b>\$(127,338)</b>	<b>(6.9)%</b>
<b>Net Cost</b>	<b>\$(1,720,557)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Laguna Stonelake CFD

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Laguna Stonelake CFD	\$123,076	\$373,381	\$378,951	\$5,570	1.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$123,076</b>	<b>\$373,381</b>	<b>\$378,951</b>	<b>\$5,570</b>	<b>1.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$123,076</b>	<b>\$373,381</b>	<b>\$378,951</b>	<b>\$5,570</b>	<b>1.5%</b>
<b>Total Financing Uses</b>	<b>\$123,076</b>	<b>\$373,381</b>	<b>\$378,951</b>	<b>\$5,570</b>	<b>1.5%</b>
<b>Revenue</b>	<b>\$128,647</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$128,647</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$248,381</b>	<b>\$248,381</b>	<b>\$253,951</b>	<b>\$5,570</b>	<b>2.2%</b>
<b>Total Financing Sources</b>	<b>\$377,028</b>	<b>\$373,381</b>	<b>\$378,951</b>	<b>\$5,570</b>	<b>1.5%</b>
<b>Net Cost</b>	<b>\$(253,952)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$123,076	\$372,381	\$377,951	\$5,570	1.5%
Other Charges	—	\$1,000	\$1,000	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$123,076</b>	<b>\$373,381</b>	<b>\$378,951</b>	<b>\$5,570</b>	<b>1.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$123,076</b>	<b>\$373,381</b>	<b>\$378,951</b>	<b>\$5,570</b>	<b>1.5%</b>
<b>Total Financing Uses</b>	<b>\$123,076</b>	<b>\$373,381</b>	<b>\$378,951</b>	<b>\$5,570</b>	<b>1.5%</b>
Taxes	\$126,025	\$120,000	\$120,000	—	—%
Revenue from Use Of Money & Property	\$2,622	\$5,000	\$5,000	—	—%
<b>Revenue</b>	<b>\$128,647</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$128,647</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$248,381	\$248,381	\$253,951	\$5,570	2.2%
<b>Total Use of Fund Balance</b>	<b>\$248,381</b>	<b>\$248,381</b>	<b>\$253,951</b>	<b>\$5,570</b>	<b>2.2%</b>
<b>Total Financing Sources</b>	<b>\$377,028</b>	<b>\$373,381</b>	<b>\$378,951</b>	<b>\$5,570</b>	<b>1.5%</b>
<b>Net Cost</b>	<b>\$(253,952)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Mather Landscape Maint CFD

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Mather Landscape Maintenance CFD	\$187,947	\$520,593	\$523,958	\$3,365	0.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$187,947</b>	<b>\$520,593</b>	<b>\$523,958</b>	<b>\$3,365</b>	<b>0.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$187,947</b>	<b>\$520,593</b>	<b>\$523,958</b>	<b>\$3,365</b>	<b>0.6%</b>
<b>Total Financing Uses</b>	<b>\$187,947</b>	<b>\$520,593</b>	<b>\$523,958</b>	<b>\$3,365</b>	<b>0.6%</b>
<b>Revenue</b>	<b>\$185,588</b>	<b>\$172,356</b>	<b>\$178,080</b>	<b>\$5,724</b>	<b>3.3%</b>
<b>Total Revenue</b>	<b>\$185,588</b>	<b>\$172,356</b>	<b>\$178,080</b>	<b>\$5,724</b>	<b>3.3%</b>
<b>Total Use of Fund Balance</b>	<b>\$348,237</b>	<b>\$348,237</b>	<b>\$345,878</b>	<b>\$(2,359)</b>	<b>(0.7)%</b>
<b>Total Financing Sources</b>	<b>\$533,825</b>	<b>\$520,593</b>	<b>\$523,958</b>	<b>\$3,365</b>	<b>0.6%</b>
<b>Net Cost</b>	<b>\$(345,878)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$30,845	\$362,241	\$360,913	\$(1,328)	(0.4)%
Other Charges	\$749	\$2,000	\$2,000	—	—%
Interfund Charges	\$156,352	\$156,352	\$161,045	\$4,693	3.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$187,947</b>	<b>\$520,593</b>	<b>\$523,958</b>	<b>\$3,365</b>	<b>0.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$187,947</b>	<b>\$520,593</b>	<b>\$523,958</b>	<b>\$3,365</b>	<b>0.6%</b>
<b>Total Financing Uses</b>	<b>\$187,947</b>	<b>\$520,593</b>	<b>\$523,958</b>	<b>\$3,365</b>	<b>0.6%</b>
Taxes	—	\$168,356	\$161,824	\$(6,532)	(3.9)%
Revenue from Use Of Money & Property	\$29,073	\$4,000	\$16,256	\$12,256	306.4%
Charges for Services	\$156,515	—	—	—	—%
<b>Revenue</b>	<b>\$185,588</b>	<b>\$172,356</b>	<b>\$178,080</b>	<b>\$5,724</b>	<b>3.3%</b>
<b>Total Revenue</b>	<b>\$185,588</b>	<b>\$172,356</b>	<b>\$178,080</b>	<b>\$5,724</b>	<b>3.3%</b>
Fund Balance	\$348,237	\$348,237	\$345,878	\$(2,359)	(0.7)%
<b>Total Use of Fund Balance</b>	<b>\$348,237</b>	<b>\$348,237</b>	<b>\$345,878</b>	<b>\$(2,359)</b>	<b>(0.7)%</b>
<b>Total Financing Sources</b>	<b>\$533,825</b>	<b>\$520,593</b>	<b>\$523,958</b>	<b>\$3,365</b>	<b>0.6%</b>
<b>Net Cost</b>	<b>\$(345,878)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Mather PFFP

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Mather Public Facilities Financing Plan	\$9,361	\$806,458	\$839,551	\$33,093	4.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$9,361</b>	<b>\$806,458</b>	<b>\$839,551</b>	<b>\$33,093</b>	<b>4.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$9,361</b>	<b>\$806,458</b>	<b>\$839,551</b>	<b>\$33,093</b>	<b>4.1%</b>
<b>Total Financing Uses</b>	<b>\$9,361</b>	<b>\$806,458</b>	<b>\$839,551</b>	<b>\$33,093</b>	<b>4.1%</b>
<b>Revenue</b>	<b>\$42,454</b>	<b>\$5,000</b>	<b>\$5,000</b>	—	—%
<b>Total Revenue</b>	<b>\$42,454</b>	<b>\$5,000</b>	<b>\$5,000</b>	—	—%
<b>Total Use of Fund Balance</b>	<b>\$801,458</b>	<b>\$801,458</b>	<b>\$834,551</b>	<b>\$33,093</b>	<b>4.1%</b>
<b>Total Financing Sources</b>	<b>\$843,912</b>	<b>\$806,458</b>	<b>\$839,551</b>	<b>\$33,093</b>	<b>4.1%</b>
<b>Net Cost</b>	<b>\$(834,551)</b>	—	—	—	—%

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$9,361	\$687,908	\$721,001	\$33,093	4.8%
Other Charges	—	\$118,550	\$118,550	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$9,361</b>	<b>\$806,458</b>	<b>\$839,551</b>	<b>\$33,093</b>	<b>4.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$9,361</b>	<b>\$806,458</b>	<b>\$839,551</b>	<b>\$33,093</b>	<b>4.1%</b>
<b>Total Financing Uses</b>	<b>\$9,361</b>	<b>\$806,458</b>	<b>\$839,551</b>	<b>\$33,093</b>	<b>4.1%</b>
Revenue from Use Of Money & Property	\$42,454	\$5,000	\$5,000	—	—%
<b>Revenue</b>	<b>\$42,454</b>	<b>\$5,000</b>	<b>\$5,000</b>	—	—%
<b>Total Revenue</b>	<b>\$42,454</b>	<b>\$5,000</b>	<b>\$5,000</b>	—	—%
Fund Balance	\$801,458	\$801,458	\$834,551	\$33,093	4.1%
<b>Total Use of Fund Balance</b>	<b>\$801,458</b>	<b>\$801,458</b>	<b>\$834,551</b>	<b>\$33,093</b>	<b>4.1%</b>
<b>Total Financing Sources</b>	<b>\$843,912</b>	<b>\$806,458</b>	<b>\$839,551</b>	<b>\$33,093</b>	<b>4.1%</b>
<b>Net Cost</b>	<b>\$(834,551)</b>	—	—	—	—%



## McClellan CFD 2004-1

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
McClellan Park CFD No. 2004-1	\$137,932	\$945,159	\$972,605	\$27,446	2.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$137,932</b>	<b>\$945,159</b>	<b>\$972,605</b>	<b>\$27,446</b>	<b>2.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$137,932</b>	<b>\$945,159</b>	<b>\$972,605</b>	<b>\$27,446</b>	<b>2.9%</b>
<b>Total Financing Uses</b>	<b>\$137,932</b>	<b>\$945,159</b>	<b>\$972,605</b>	<b>\$27,446</b>	<b>2.9%</b>
<b>Revenue</b>	<b>\$165,379</b>	<b>\$163,000</b>	<b>\$163,000</b>	—	—%
<b>Total Revenue</b>	<b>\$165,379</b>	<b>\$163,000</b>	<b>\$163,000</b>	—	—%
<b>Total Use of Fund Balance</b>	<b>\$782,159</b>	<b>\$782,159</b>	<b>\$809,605</b>	<b>\$27,446</b>	<b>3.5%</b>
<b>Total Financing Sources</b>	<b>\$947,538</b>	<b>\$945,159</b>	<b>\$972,605</b>	<b>\$27,446</b>	<b>2.9%</b>
<b>Net Cost</b>	<b>\$(809,606)</b>	—	—	—	—%

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$137,932	\$565,850	\$573,458	\$7,608	1.3%
Other Charges	—	\$379,309	\$399,147	\$19,838	5.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$137,932</b>	<b>\$945,159</b>	<b>\$972,605</b>	<b>\$27,446</b>	<b>2.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$137,932</b>	<b>\$945,159</b>	<b>\$972,605</b>	<b>\$27,446</b>	<b>2.9%</b>
<b>Total Financing Uses</b>	<b>\$137,932</b>	<b>\$945,159</b>	<b>\$972,605</b>	<b>\$27,446</b>	<b>2.9%</b>
Taxes	\$157,888	\$148,000	\$148,000	—	—%
Revenue from Use Of Money & Property	\$7,491	\$15,000	\$15,000	—	—%
<b>Revenue</b>	<b>\$165,379</b>	<b>\$163,000</b>	<b>\$163,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$165,379</b>	<b>\$163,000</b>	<b>\$163,000</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$782,159	\$782,159	\$809,605	\$27,446	3.5%
<b>Total Use of Fund Balance</b>	<b>\$782,159</b>	<b>\$782,159</b>	<b>\$809,605</b>	<b>\$27,446</b>	<b>3.5%</b>
<b>Total Financing Sources</b>	<b>\$947,538</b>	<b>\$945,159</b>	<b>\$972,605</b>	<b>\$27,446</b>	<b>2.9%</b>
<b>Net Cost</b>	<b>\$(809,606)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Metro Air Park 2001 CFD 2000-1

#### Budget Unit Functions & Responsibilities

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

#### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Metro Air Park 2001 CFD No. 2000-1	\$14,184,381	\$47,177,236	\$36,039,865	\$(11,137,371)	(23.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$14,184,381</b>	<b>\$47,177,236</b>	<b>\$36,039,865</b>	<b>\$(11,137,371)</b>	<b>(23.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$14,184,381</b>	<b>\$47,177,236</b>	<b>\$36,039,865</b>	<b>\$(11,137,371)</b>	<b>(23.6)%</b>
<b>Total Financing Uses</b>	<b>\$14,184,381</b>	<b>\$47,177,236</b>	<b>\$36,039,865</b>	<b>\$(11,137,371)</b>	<b>(23.6)%</b>
<b>Revenue</b>	<b>\$2,090,457</b>	<b>\$2,862,726</b>	<b>\$3,819,280</b>	<b>\$956,554</b>	<b>33.4%</b>
<b>Total Revenue</b>	<b>\$2,090,457</b>	<b>\$2,862,726</b>	<b>\$3,819,280</b>	<b>\$956,554</b>	<b>33.4%</b>
<b>Total Use of Fund Balance</b>	<b>\$44,314,510</b>	<b>\$44,314,510</b>	<b>\$32,220,585</b>	<b>\$(12,093,925)</b>	<b>(27.3)%</b>
<b>Total Financing Sources</b>	<b>\$46,404,967</b>	<b>\$47,177,236</b>	<b>\$36,039,865</b>	<b>\$(11,137,371)</b>	<b>(23.6)%</b>
<b>Net Cost</b>	<b>\$(32,220,585)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$1,360,642	\$17,470,003	\$25,293,939	\$7,823,936	44.8%
Other Charges	\$10,823,739	\$9,707,233	\$9,745,926	\$38,693	0.4%
Interfund Charges	\$2,000,000	\$20,000,000	\$1,000,000	\$(19,000,000)	(95.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$14,184,381</b>	<b>\$47,177,236</b>	<b>\$36,039,865</b>	<b>\$(11,137,371)</b>	<b>(23.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$14,184,381</b>	<b>\$47,177,236</b>	<b>\$36,039,865</b>	<b>\$(11,137,371)</b>	<b>(23.6)%</b>
<b>Total Financing Uses</b>	<b>\$14,184,381</b>	<b>\$47,177,236</b>	<b>\$36,039,865</b>	<b>\$(11,137,371)</b>	<b>(23.6)%</b>
Taxes	\$2,035,397	\$2,827,726	\$1,984,280	\$(843,446)	(29.8)%
Revenue from Use Of Money & Property	\$55,060	\$35,000	\$35,000	—	—%
Miscellaneous Revenues	—	—	\$1,800,000	\$1,800,000	—%
<b>Revenue</b>	<b>\$2,090,457</b>	<b>\$2,862,726</b>	<b>\$3,819,280</b>	<b>\$956,554</b>	<b>33.4%</b>
<b>Total Revenue</b>	<b>\$2,090,457</b>	<b>\$2,862,726</b>	<b>\$3,819,280</b>	<b>\$956,554</b>	<b>33.4%</b>
Fund Balance	\$44,314,510	\$44,314,510	\$32,220,585	\$(12,093,925)	(27.3)%
<b>Total Use of Fund Balance</b>	<b>\$44,314,510</b>	<b>\$44,314,510</b>	<b>\$32,220,585</b>	<b>\$(12,093,925)</b>	<b>(27.3)%</b>
<b>Total Financing Sources</b>	<b>\$46,404,967</b>	<b>\$47,177,236</b>	<b>\$36,039,865</b>	<b>\$(11,137,371)</b>	<b>(23.6)%</b>
<b>Net Cost</b>	<b>\$(32,220,585)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Metro Air Park Impact Fees

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Metro Air Park Impact Fees	\$2,271,381	\$62,554,532	\$41,056,595	\$(21,497,937)	(34.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,271,381</b>	<b>\$62,554,532</b>	<b>\$41,056,595</b>	<b>\$(21,497,937)</b>	<b>(34.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,271,381</b>	<b>\$62,554,532</b>	<b>\$41,056,595</b>	<b>\$(21,497,937)</b>	<b>(34.4)%</b>
<b>Total Financing Uses</b>	<b>\$2,271,381</b>	<b>\$62,554,532</b>	<b>\$41,056,595</b>	<b>\$(21,497,937)</b>	<b>(34.4)%</b>
<b>Revenue</b>	<b>\$2,773,444</b>	<b>\$5,405,000</b>	<b>\$405,000</b>	<b>\$(5,000,000)</b>	<b>(92.5)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$2,000,000</b>	<b>\$20,000,000</b>	<b>\$1,000,000</b>	<b>\$(19,000,000)</b>	<b>(95.0)%</b>
<b>Total Revenue</b>	<b>\$4,773,444</b>	<b>\$25,405,000</b>	<b>\$1,405,000</b>	<b>\$(24,000,000)</b>	<b>(94.5)%</b>
<b>Total Use of Fund Balance</b>	<b>\$37,149,532</b>	<b>\$37,149,532</b>	<b>\$39,651,595</b>	<b>\$2,502,063</b>	<b>6.7%</b>
<b>Total Financing Sources</b>	<b>\$41,922,976</b>	<b>\$62,554,532</b>	<b>\$41,056,595</b>	<b>\$(21,497,937)</b>	<b>(34.4)%</b>
<b>Net Cost</b>	<b>\$(39,651,595)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

**Budget Unit – Budget by Object**

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$2,271,381	\$42,692,721	\$13,846,039	\$(28,846,682)	(67.6)%
Other Charges	—	\$19,861,811	\$27,210,556	\$7,348,745	37.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,271,381</b>	<b>\$62,554,532</b>	<b>\$41,056,595</b>	<b>\$(21,497,937)</b>	<b>(34.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,271,381</b>	<b>\$62,554,532</b>	<b>\$41,056,595</b>	<b>\$(21,497,937)</b>	<b>(34.4)%</b>
<b>Total Financing Uses</b>	<b>\$2,271,381</b>	<b>\$62,554,532</b>	<b>\$41,056,595</b>	<b>\$(21,497,937)</b>	<b>(34.4)%</b>
Revenue from Use Of Money & Property	\$1,769,864	\$205,000	\$205,000	—	—%
Charges for Services	\$1,003,580	\$5,200,000	\$200,000	\$(5,000,000)	(96.2)%
<b>Revenue</b>	<b>\$2,773,444</b>	<b>\$5,405,000</b>	<b>\$405,000</b>	<b>\$(5,000,000)</b>	<b>(92.5)%</b>
Other Interfund Reimbursements	\$2,000,000	\$20,000,000	\$1,000,000	\$(19,000,000)	(95.0)%
<b>Total Interfund Reimbursements</b>	<b>\$2,000,000</b>	<b>\$20,000,000</b>	<b>\$1,000,000</b>	<b>\$(19,000,000)</b>	<b>(95.0)%</b>
<b>Total Revenue</b>	<b>\$4,773,444</b>	<b>\$25,405,000</b>	<b>\$1,405,000</b>	<b>\$(24,000,000)</b>	<b>(94.5)%</b>
Fund Balance	\$37,149,532	\$37,149,532	\$39,651,595	\$2,502,063	6.7%
<b>Total Use of Fund Balance</b>	<b>\$37,149,532</b>	<b>\$37,149,532</b>	<b>\$39,651,595</b>	<b>\$2,502,063</b>	<b>6.7%</b>
<b>Total Financing Sources</b>	<b>\$41,922,976</b>	<b>\$62,554,532</b>	<b>\$41,056,595</b>	<b>\$(21,497,937)</b>	<b>(34.4)%</b>
<b>Net Cost</b>	<b>\$(39,651,595)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Metro Air Park Services Tax

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Metro Air Park Services Tax	\$175,299	\$1,012,981	\$1,395,542	\$382,561	37.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$175,299</b>	<b>\$1,012,981</b>	<b>\$1,395,542</b>	<b>\$382,561</b>	<b>37.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$175,299</b>	<b>\$1,012,981</b>	<b>\$1,395,542</b>	<b>\$382,561</b>	<b>37.8%</b>
<b>Total Financing Uses</b>	<b>\$175,299</b>	<b>\$1,012,981</b>	<b>\$1,395,542</b>	<b>\$382,561</b>	<b>37.8%</b>
<b>Revenue</b>	<b>\$243,838</b>	<b>\$185,400</b>	<b>\$223,815</b>	<b>\$38,415</b>	<b>20.7%</b>
<b>Total Interfund Reimbursements</b>	<b>\$70,270</b>	<b>\$70,270</b>	<b>\$275,525</b>	<b>\$205,255</b>	<b>292.1%</b>
<b>Total Revenue</b>	<b>\$314,108</b>	<b>\$255,670</b>	<b>\$499,340</b>	<b>\$243,670</b>	<b>95.3%</b>
<b>Total Use of Fund Balance</b>	<b>\$757,311</b>	<b>\$757,311</b>	<b>\$896,202</b>	<b>\$138,891</b>	<b>18.3%</b>
<b>Total Financing Sources</b>	<b>\$1,071,419</b>	<b>\$1,012,981</b>	<b>\$1,395,542</b>	<b>\$382,561</b>	<b>37.8%</b>
<b>Net Cost</b>	<b>\$(896,120)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$105,029	\$942,711	\$1,120,017	\$177,306	18.8%
Interfund Charges	\$70,270	\$70,270	\$275,525	\$205,255	292.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$175,299</b>	<b>\$1,012,981</b>	<b>\$1,395,542</b>	<b>\$382,561</b>	<b>37.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$175,299</b>	<b>\$1,012,981</b>	<b>\$1,395,542</b>	<b>\$382,561</b>	<b>37.8%</b>
<b>Total Financing Uses</b>	<b>\$175,299</b>	<b>\$1,012,981</b>	<b>\$1,395,542</b>	<b>\$382,561</b>	<b>37.8%</b>
Taxes	\$205,838	\$181,900	\$219,815	\$37,915	20.8%
Revenue from Use Of Money & Property	\$36,716	\$3,500	\$4,000	\$500	14.3%
Charges for Services	\$1,284	—	—	—	—%
<b>Revenue</b>	<b>\$243,838</b>	<b>\$185,400</b>	<b>\$223,815</b>	<b>\$38,415</b>	<b>20.7%</b>
Other Interfund Reimbursements	\$70,270	\$70,270	\$275,525	\$205,255	292.1%
<b>Total Interfund Reimbursements</b>	<b>\$70,270</b>	<b>\$70,270</b>	<b>\$275,525</b>	<b>\$205,255</b>	<b>292.1%</b>
<b>Total Revenue</b>	<b>\$314,108</b>	<b>\$255,670</b>	<b>\$499,340</b>	<b>\$243,670</b>	<b>95.3%</b>
Fund Balance	\$757,311	\$757,311	\$896,202	\$138,891	18.3%
<b>Total Use of Fund Balance</b>	<b>\$757,311</b>	<b>\$757,311</b>	<b>\$896,202</b>	<b>\$138,891</b>	<b>18.3%</b>
<b>Total Financing Sources</b>	<b>\$1,071,419</b>	<b>\$1,012,981</b>	<b>\$1,395,542</b>	<b>\$382,561</b>	<b>37.8%</b>
<b>Net Cost</b>	<b>\$(896,120)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>



## North Vineyard Station Specific Plan

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
North Vineyard Station	\$818,225	\$6,735,027	\$6,139,428	\$(595,599)	(8.8)%
<b>Gross Expenditures/Appropriations</b>	<b>\$818,225</b>	<b>\$6,735,027</b>	<b>\$6,139,428</b>	<b>\$(595,599)</b>	<b>(8.8)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$818,225</b>	<b>\$6,735,027</b>	<b>\$6,139,428</b>	<b>\$(595,599)</b>	<b>(8.8)%</b>
<b>Total Financing Uses</b>	<b>\$818,225</b>	<b>\$6,735,027</b>	<b>\$6,139,428</b>	<b>\$(595,599)</b>	<b>(8.8)%</b>
<b>Revenue</b>	<b>\$993,288</b>	<b>\$816,663</b>	<b>\$46,000</b>	<b>\$(770,663)</b>	<b>(94.4)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$696,390</b>	<b>\$867,759</b>	<b>\$171,369</b>	<b>\$(696,390)</b>	<b>(80.3)%</b>
<b>Total Revenue</b>	<b>\$1,689,678</b>	<b>\$1,684,422</b>	<b>\$217,369</b>	<b>\$(1,467,053)</b>	<b>(87.1)%</b>
<b>Total Use of Fund Balance</b>	<b>\$5,050,605</b>	<b>\$5,050,605</b>	<b>\$5,922,059</b>	<b>\$871,454</b>	<b>17.3%</b>
<b>Total Financing Sources</b>	<b>\$6,740,283</b>	<b>\$6,735,027</b>	<b>\$6,139,428</b>	<b>\$(595,599)</b>	<b>(8.8)%</b>
<b>Net Cost</b>	<b>\$(5,922,059)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$818,225	\$4,335,028	\$4,145,767	\$(189,261)	(4.4)%
Other Charges	—	\$1,905,914	\$1,993,661	\$87,747	4.6%
Interfund Charges	—	\$494,085	—	\$(494,085)	(100.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$818,225</b>	<b>\$6,735,027</b>	<b>\$6,139,428</b>	<b>\$(595,599)</b>	<b>(8.8)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$818,225</b>	<b>\$6,735,027</b>	<b>\$6,139,428</b>	<b>\$(595,599)</b>	<b>(8.8)%</b>
<b>Total Financing Uses</b>	<b>\$818,225</b>	<b>\$6,735,027</b>	<b>\$6,139,428</b>	<b>\$(595,599)</b>	<b>(8.8)%</b>
Revenue from Use Of Money & Property	\$262,625	\$16,000	\$16,000	—	—%
Charges for Services	\$730,663	\$800,663	\$30,000	\$(770,663)	(96.3)%
<b>Revenue</b>	<b>\$993,288</b>	<b>\$816,663</b>	<b>\$46,000</b>	<b>\$(770,663)</b>	<b>(94.4)%</b>
Other Interfund Reimbursements	\$696,390	\$867,759	\$171,369	\$(696,390)	(80.3)%
<b>Total Interfund Reimbursements</b>	<b>\$696,390</b>	<b>\$867,759</b>	<b>\$171,369</b>	<b>\$(696,390)</b>	<b>(80.3)%</b>
<b>Total Revenue</b>	<b>\$1,689,678</b>	<b>\$1,684,422</b>	<b>\$217,369</b>	<b>\$(1,467,053)</b>	<b>(87.1)%</b>
Fund Balance	\$5,050,605	\$5,050,605	\$5,922,059	\$871,454	17.3%
<b>Total Use of Fund Balance</b>	<b>\$5,050,605</b>	<b>\$5,050,605</b>	<b>\$5,922,059</b>	<b>\$871,454</b>	<b>17.3%</b>
<b>Total Financing Sources</b>	<b>\$6,740,283</b>	<b>\$6,735,027</b>	<b>\$6,139,428</b>	<b>\$(595,599)</b>	<b>(8.8)%</b>
<b>Net Cost</b>	<b>\$(5,922,059)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## North Vineyard Station CFDs

### Budget Unit Functions & Responsibilities

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

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
North Vineyard Station CFD #1	\$145,871	\$2,433,256	\$3,016,612	\$583,356	24.0%
North Vineyard Station CFD #2	\$69,679	\$2,967,022	\$3,038,874	\$71,852	2.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$215,550</b>	<b>\$5,400,278</b>	<b>\$6,055,486</b>	<b>\$655,208</b>	<b>12.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$215,550</b>	<b>\$5,400,278</b>	<b>\$6,055,486</b>	<b>\$655,208</b>	<b>12.1%</b>
<b>Total Financing Uses</b>	<b>\$215,550</b>	<b>\$5,400,278</b>	<b>\$6,055,486</b>	<b>\$655,208</b>	<b>12.1%</b>
<b>Revenue</b>	<b>\$984,738</b>	<b>\$1,032,726</b>	<b>\$918,746</b>	<b>\$(113,980)</b>	<b>(11.0)%</b>
<b>Total Revenue</b>	<b>\$984,738</b>	<b>\$1,032,726</b>	<b>\$918,746</b>	<b>\$(113,980)</b>	<b>(11.0)%</b>
<b>Total Use of Fund Balance</b>	<b>\$4,367,552</b>	<b>\$4,367,552</b>	<b>\$5,136,740</b>	<b>\$769,188</b>	<b>17.6%</b>
<b>Total Financing Sources</b>	<b>\$5,352,290</b>	<b>\$5,400,278</b>	<b>\$6,055,486</b>	<b>\$655,208</b>	<b>12.1%</b>
<b>Net Cost</b>	<b>\$(5,136,740)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$215,550	\$1,815,337	\$2,441,271	\$625,934	34.5%
Other Charges	—	\$3,584,941	\$3,614,215	\$29,274	0.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$215,550</b>	<b>\$5,400,278</b>	<b>\$6,055,486</b>	<b>\$655,208</b>	<b>12.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$215,550</b>	<b>\$5,400,278</b>	<b>\$6,055,486</b>	<b>\$655,208</b>	<b>12.1%</b>
<b>Total Financing Uses</b>	<b>\$215,550</b>	<b>\$5,400,278</b>	<b>\$6,055,486</b>	<b>\$655,208</b>	<b>12.1%</b>
Taxes	\$964,187	\$928,226	\$814,246	\$(113,980)	(12.3)%
Revenue from Use Of Money & Property	\$20,551	\$104,500	\$104,500	—	—%
<b>Revenue</b>	<b>\$984,738</b>	<b>\$1,032,726</b>	<b>\$918,746</b>	<b>\$(113,980)</b>	<b>(11.0)%</b>
<b>Total Revenue</b>	<b>\$984,738</b>	<b>\$1,032,726</b>	<b>\$918,746</b>	<b>\$(113,980)</b>	<b>(11.0)%</b>
Fund Balance	\$4,367,552	\$4,367,552	\$5,136,740	\$769,188	17.6%
<b>Total Use of Fund Balance</b>	<b>\$4,367,552</b>	<b>\$4,367,552</b>	<b>\$5,136,740</b>	<b>\$769,188</b>	<b>17.6%</b>
<b>Total Financing Sources</b>	<b>\$5,352,290</b>	<b>\$5,400,278</b>	<b>\$6,055,486</b>	<b>\$655,208</b>	<b>12.1%</b>
<b>Net Cost</b>	<b>\$(5,136,740)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## North Vineyard Station CFD #1

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$145,871	\$1,645,442	\$2,230,584	\$585,142	35.6%
Other Charges	—	\$787,814	\$786,028	\$(1,786)	(0.2)%
<b>Gross Expenditures/Appropriations</b>	<b>\$145,871</b>	<b>\$2,433,256</b>	<b>\$3,016,612</b>	<b>\$583,356</b>	<b>24.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$145,871</b>	<b>\$2,433,256</b>	<b>\$3,016,612</b>	<b>\$583,356</b>	<b>24.0%</b>
<b>Total Financing Uses</b>	<b>\$145,871</b>	<b>\$2,433,256</b>	<b>\$3,016,612</b>	<b>\$583,356</b>	<b>24.0%</b>
Taxes	\$732,844	\$703,929	\$703,929	—	—%
Revenue from Use Of Money & Property	\$(3,617)	\$1,000	\$1,000	—	—%
<b>Revenue</b>	<b>\$729,227</b>	<b>\$704,929</b>	<b>\$704,929</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$729,227</b>	<b>\$704,929</b>	<b>\$704,929</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$1,728,327	\$1,728,327	\$2,311,683	\$583,356	33.8%
<b>Total Use of Fund Balance</b>	<b>\$1,728,327</b>	<b>\$1,728,327</b>	<b>\$2,311,683</b>	<b>\$583,356</b>	<b>33.8%</b>
<b>Total Financing Sources</b>	<b>\$2,457,554</b>	<b>\$2,433,256</b>	<b>\$3,016,612</b>	<b>\$583,356</b>	<b>24.0%</b>
<b>Net Cost</b>	<b>\$(2,311,683)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## North Vineyard Station CFD #2

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$69,679	\$169,895	\$210,687	\$40,792	24.0%
Other Charges	—	\$2,797,127	\$2,828,187	\$31,060	1.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$69,679</b>	<b>\$2,967,022</b>	<b>\$3,038,874</b>	<b>\$71,852</b>	<b>2.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$69,679</b>	<b>\$2,967,022</b>	<b>\$3,038,874</b>	<b>\$71,852</b>	<b>2.4%</b>
<b>Total Financing Uses</b>	<b>\$69,679</b>	<b>\$2,967,022</b>	<b>\$3,038,874</b>	<b>\$71,852</b>	<b>2.4%</b>
Taxes	\$231,343	\$224,297	\$110,317	\$(113,980)	(50.8)%
Revenue from Use Of Money & Property	\$24,168	\$103,500	\$103,500	—	—%
<b>Revenue</b>	<b>\$255,511</b>	<b>\$327,797</b>	<b>\$213,817</b>	<b>\$(113,980)</b>	<b>(34.8)%</b>
<b>Total Revenue</b>	<b>\$255,511</b>	<b>\$327,797</b>	<b>\$213,817</b>	<b>\$(113,980)</b>	<b>(34.8)%</b>
Fund Balance	\$2,639,225	\$2,639,225	\$2,825,057	\$185,832	7.0%
<b>Total Use of Fund Balance</b>	<b>\$2,639,225</b>	<b>\$2,639,225</b>	<b>\$2,825,057</b>	<b>\$185,832</b>	<b>7.0%</b>
<b>Total Financing Sources</b>	<b>\$2,894,736</b>	<b>\$2,967,022</b>	<b>\$3,038,874</b>	<b>\$71,852</b>	<b>2.4%</b>
<b>Net Cost</b>	<b>\$(2,825,057)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Park Meadows CFD-Bond Proceeds

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Park Meadows CFD	\$65,646	\$187,929	\$200,413	\$12,484	6.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$65,646</b>	<b>\$187,929</b>	<b>\$200,413</b>	<b>\$12,484</b>	<b>6.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$65,646</b>	<b>\$187,929</b>	<b>\$200,413</b>	<b>\$12,484</b>	<b>6.6%</b>
<b>Total Financing Uses</b>	<b>\$65,646</b>	<b>\$187,929</b>	<b>\$200,413</b>	<b>\$12,484</b>	<b>6.6%</b>
<b>Revenue</b>	<b>\$73,130</b>	<b>\$72,000</b>	<b>\$77,000</b>	<b>\$5,000</b>	<b>6.9%</b>
<b>Total Revenue</b>	<b>\$73,130</b>	<b>\$72,000</b>	<b>\$77,000</b>	<b>\$5,000</b>	<b>6.9%</b>
<b>Total Use of Fund Balance</b>	<b>\$115,929</b>	<b>\$115,929</b>	<b>\$123,413</b>	<b>\$7,484</b>	<b>6.5%</b>
<b>Total Financing Sources</b>	<b>\$189,059</b>	<b>\$187,929</b>	<b>\$200,413</b>	<b>\$12,484</b>	<b>6.6%</b>
<b>Net Cost</b>	<b>\$(123,413)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$65,646	\$187,929	\$200,413	\$12,484	6.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$65,646</b>	<b>\$187,929</b>	<b>\$200,413</b>	<b>\$12,484</b>	<b>6.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$65,646</b>	<b>\$187,929</b>	<b>\$200,413</b>	<b>\$12,484</b>	<b>6.6%</b>
<b>Total Financing Uses</b>	<b>\$65,646</b>	<b>\$187,929</b>	<b>\$200,413</b>	<b>\$12,484</b>	<b>6.6%</b>
Taxes	\$70,328	\$70,000	\$75,000	\$5,000	7.1%
Revenue from Use Of Money & Property	\$2,802	\$2,000	\$2,000	—	—%
<b>Revenue</b>	<b>\$73,130</b>	<b>\$72,000</b>	<b>\$77,000</b>	<b>\$5,000</b>	<b>6.9%</b>
<b>Total Revenue</b>	<b>\$73,130</b>	<b>\$72,000</b>	<b>\$77,000</b>	<b>\$5,000</b>	<b>6.9%</b>
Fund Balance	\$115,929	\$115,929	\$123,413	\$7,484	6.5%
<b>Total Use of Fund Balance</b>	<b>\$115,929</b>	<b>\$115,929</b>	<b>\$123,413</b>	<b>\$7,484</b>	<b>6.5%</b>
<b>Total Financing Sources</b>	<b>\$189,059</b>	<b>\$187,929</b>	<b>\$200,413</b>	<b>\$12,484</b>	<b>6.6%</b>
<b>Net Cost</b>	<b>\$(123,413)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>



## Vineyard Public Facilities Financing Plan

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Vineyard	\$222,534	\$12,426,442	\$14,514,850	\$2,088,408	16.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$222,534</b>	<b>\$12,426,442</b>	<b>\$14,514,850</b>	<b>\$2,088,408</b>	<b>16.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$222,534</b>	<b>\$12,426,442</b>	<b>\$14,514,850</b>	<b>\$2,088,408</b>	<b>16.8%</b>
<b>Total Financing Uses</b>	<b>\$222,534</b>	<b>\$12,426,442</b>	<b>\$14,514,850</b>	<b>\$2,088,408</b>	<b>16.8%</b>
<b>Revenue</b>	<b>\$4,013,526</b>	<b>\$4,376,545</b>	<b>\$2,673,961</b>	<b>\$(1,702,584)</b>	<b>(38.9)%</b>
<b>Total Revenue</b>	<b>\$4,013,526</b>	<b>\$4,376,545</b>	<b>\$2,673,961</b>	<b>\$(1,702,584)</b>	<b>(38.9)%</b>
<b>Total Use of Fund Balance</b>	<b>\$8,049,897</b>	<b>\$8,049,897</b>	<b>\$11,840,889</b>	<b>\$3,790,992</b>	<b>47.1%</b>
<b>Total Financing Sources</b>	<b>\$12,063,423</b>	<b>\$12,426,442</b>	<b>\$14,514,850</b>	<b>\$2,088,408</b>	<b>16.8%</b>
<b>Net Cost</b>	<b>\$(11,840,889)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$222,534	\$11,976,442	\$14,064,850	\$2,088,408	17.4%
Other Charges	—	\$450,000	\$450,000	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$222,534</b>	<b>\$12,426,442</b>	<b>\$14,514,850</b>	<b>\$2,088,408</b>	<b>16.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$222,534</b>	<b>\$12,426,442</b>	<b>\$14,514,850</b>	<b>\$2,088,408</b>	<b>16.8%</b>
<b>Total Financing Uses</b>	<b>\$222,534</b>	<b>\$12,426,442</b>	<b>\$14,514,850</b>	<b>\$2,088,408</b>	<b>16.8%</b>
Revenue from Use Of Money & Property	\$472,932	\$75,000	\$75,000	—	—%
Intergovernmental Revenues	—	\$3,958,961	\$2,258,961	\$(1,700,000)	(42.9)%
Charges for Services	\$3,540,594	\$342,584	\$340,000	\$(2,584)	(0.8)%
<b>Revenue</b>	<b>\$4,013,526</b>	<b>\$4,376,545</b>	<b>\$2,673,961</b>	<b>\$(1,702,584)</b>	<b>(38.9)%</b>
<b>Total Revenue</b>	<b>\$4,013,526</b>	<b>\$4,376,545</b>	<b>\$2,673,961</b>	<b>\$(1,702,584)</b>	<b>(38.9)%</b>
Fund Balance	\$8,049,897	\$8,049,897	\$11,840,889	\$3,790,992	47.1%
<b>Total Use of Fund Balance</b>	<b>\$8,049,897</b>	<b>\$8,049,897</b>	<b>\$11,840,889</b>	<b>\$3,790,992</b>	<b>47.1%</b>
<b>Total Financing Sources</b>	<b>\$12,063,423</b>	<b>\$12,426,442</b>	<b>\$14,514,850</b>	<b>\$2,088,408</b>	<b>16.8%</b>
<b>Net Cost</b>	<b>\$(11,840,889)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Financing-Transfers/Reimbursement

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
General Fund Transfers to Other County Funds	\$24,382,935	\$40,247,246	\$26,121,851	\$(14,125,395)	(35.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$24,382,935</b>	<b>\$40,247,246</b>	<b>\$26,121,851</b>	<b>\$(14,125,395)</b>	<b>(35.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$24,382,935</b>	<b>\$40,247,246</b>	<b>\$26,121,851</b>	<b>\$(14,125,395)</b>	<b>(35.1)%</b>
Revenue	\$(1,095,872)	—	—	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$1,093,965</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$(1,907)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$24,384,843</b>	<b>\$40,247,246</b>	<b>\$26,121,851</b>	<b>\$(14,125,395)</b>	<b>(35.1)%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Interfund Charges	\$24,382,935	\$40,247,246	\$26,121,851	\$(14,125,395)	(35.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$24,382,935</b>	<b>\$40,247,246</b>	<b>\$26,121,851</b>	<b>\$(14,125,395)</b>	<b>(35.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$24,382,935</b>	<b>\$40,247,246</b>	<b>\$26,121,851</b>	<b>\$(14,125,395)</b>	<b>(35.1)%</b>
Intergovernmental Revenues	\$(1,095,872)	—	—	—	—%
<b>Revenue</b>	<b>\$(1,095,872)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	\$1,093,965	—	—	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$1,093,965</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$(1,907)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$24,384,843</b>	<b>\$40,247,246</b>	<b>\$26,121,851</b>	<b>\$(14,125,395)</b>	<b>(35.1)%</b>

### Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
General Fund Transfers to Other County Funds	20,000,000	—	—	20,000,000	—

### Approved Growth Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>GF Contribution to Road Fund for Pavement Maintenance Projects (1)</b>	20,000,000	—	—	20,000,000	—

One-time General Fund Contribution to the Roads Fund. Due to an aging roadway system, there are many roadways that need rehabilitation with a pavement overlay. The maintenance cost for roadways increases when rehabilitation work is delayed due to lack of funding availability. Some roadways, if not addressed with pavement rehabilitation projects, would require a full reconstruction in the future. An additional area in prioritizing roadway rehabilitation and maintenance would be to focus on cost share agreements with utility agencies. This request is contingent upon approval of a request in the Roads Fund budget (Budget Unit 2900000). This request was prioritized for September, pending available funding.

## Fixed Asset Revolving

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Fixed Asset Financing Program	\$3,831,000	\$3,840,076	\$3,841,576	\$1,500	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,831,000</b>	<b>\$3,840,076</b>	<b>\$3,841,576</b>	<b>\$1,500</b>	<b>0.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,831,000</b>	<b>\$3,840,076</b>	<b>\$3,841,576</b>	<b>\$1,500</b>	<b>0.0%</b>
<b>Total Financing Uses</b>	<b>\$3,831,000</b>	<b>\$3,840,076</b>	<b>\$3,841,576</b>	<b>\$1,500</b>	<b>0.0%</b>
<b>Revenue</b>	<b>\$3,831,000</b>	<b>\$3,831,000</b>	<b>\$3,832,500</b>	<b>\$1,500</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$3,831,000</b>	<b>\$3,831,000</b>	<b>\$3,832,500</b>	<b>\$1,500</b>	<b>0.0%</b>
<b>Total Use of Fund Balance</b>	<b>\$9,076</b>	<b>\$9,076</b>	<b>\$9,076</b>	<b>—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$3,840,076</b>	<b>\$3,840,076</b>	<b>\$3,841,576</b>	<b>\$1,500</b>	<b>0.0%</b>
<b>Net Cost</b>	<b>\$(9,076)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	—	\$9,076	\$9,076	—	—%
Interfund Charges	\$3,831,000	\$3,831,000	\$3,832,500	\$1,500	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,831,000</b>	<b>\$3,840,076</b>	<b>\$3,841,576</b>	<b>\$1,500</b>	<b>0.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,831,000</b>	<b>\$3,840,076</b>	<b>\$3,841,576</b>	<b>\$1,500</b>	<b>0.0%</b>
<b>Total Financing Uses</b>	<b>\$3,831,000</b>	<b>\$3,840,076</b>	<b>\$3,841,576</b>	<b>\$1,500</b>	<b>0.0%</b>
Miscellaneous Revenues	\$3,831,000	\$3,831,000	\$3,832,500	\$1,500	0.0%
<b>Revenue</b>	<b>\$3,831,000</b>	<b>\$3,831,000</b>	<b>\$3,832,500</b>	<b>\$1,500</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$3,831,000</b>	<b>\$3,831,000</b>	<b>\$3,832,500</b>	<b>\$1,500</b>	<b>0.0%</b>
Fund Balance	\$9,076	\$9,076	\$9,076	—	—%
<b>Total Use of Fund Balance</b>	<b>\$9,076</b>	<b>\$9,076</b>	<b>\$9,076</b>	<b>—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$3,840,076</b>	<b>\$3,840,076</b>	<b>\$3,841,576</b>	<b>\$1,500</b>	<b>0.0%</b>
<b>Net Cost</b>	<b>\$(9,076)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Interagency Procurement

### Budget Unit Functions & Responsibilities

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

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Interagency Procurement	\$3,831,000	\$3,865,121	\$3,880,277	\$15,156	0.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,831,000</b>	<b>\$3,865,121</b>	<b>\$3,880,277</b>	<b>\$15,156</b>	<b>0.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,831,000</b>	<b>\$3,865,121</b>	<b>\$3,880,277</b>	<b>\$15,156</b>	<b>0.4%</b>
<b>Total Financing Uses</b>	<b>\$3,831,000</b>	<b>\$3,865,121</b>	<b>\$3,880,277</b>	<b>\$15,156</b>	<b>0.4%</b>
Revenue	\$1,237,138	\$1,165,612	\$1,165,611	\$(1)	—%
<b>Total Interfund Reimbursements</b>	<b>\$2,654,755</b>	<b>\$2,654,755</b>	<b>\$2,609,020</b>	<b>\$(45,735)</b>	<b>(1.7)%</b>
<b>Total Revenue</b>	<b>\$3,891,893</b>	<b>\$3,820,367</b>	<b>\$3,774,631</b>	<b>\$(45,736)</b>	<b>(1.2)%</b>
<b>Total Use of Fund Balance</b>	<b>\$44,754</b>	<b>\$44,754</b>	<b>\$105,646</b>	<b>\$60,892</b>	<b>136.1%</b>
<b>Total Financing Sources</b>	<b>\$3,936,647</b>	<b>\$3,865,121</b>	<b>\$3,880,277</b>	<b>\$15,156</b>	<b>0.4%</b>
<b>Net Cost</b>	<b>\$(105,647)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	—	\$34,121	\$47,777	\$13,656	40.0%
Other Charges	\$3,831,000	\$3,831,000	\$3,832,500	\$1,500	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,831,000</b>	<b>\$3,865,121</b>	<b>\$3,880,277</b>	<b>\$15,156</b>	<b>0.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,831,000</b>	<b>\$3,865,121</b>	<b>\$3,880,277</b>	<b>\$15,156</b>	<b>0.4%</b>
<b>Total Financing Uses</b>	<b>\$3,831,000</b>	<b>\$3,865,121</b>	<b>\$3,880,277</b>	<b>\$15,156</b>	<b>0.4%</b>
Revenue from Use Of Money & Property	\$268,619	\$1,165,612	\$1,165,611	\$(1)	—%
Charges for Services	\$968,518	—	—	—	—%
<b>Revenue</b>	<b>\$1,237,138</b>	<b>\$1,165,612</b>	<b>\$1,165,611</b>	<b>\$(1)</b>	<b>—%</b>
Other Interfund Reimbursements	\$2,654,755	\$2,654,755	\$2,609,020	\$(45,735)	(1.7)%
<b>Total Interfund Reimbursements</b>	<b>\$2,654,755</b>	<b>\$2,654,755</b>	<b>\$2,609,020</b>	<b>\$(45,735)</b>	<b>(1.7)%</b>
<b>Total Revenue</b>	<b>\$3,891,893</b>	<b>\$3,820,367</b>	<b>\$3,774,631</b>	<b>\$(45,736)</b>	<b>(1.2)%</b>
Fund Balance	\$44,754	\$44,754	\$105,646	\$60,892	136.1%
<b>Total Use of Fund Balance</b>	<b>\$44,754</b>	<b>\$44,754</b>	<b>\$105,646</b>	<b>\$60,892</b>	<b>136.1%</b>
<b>Total Financing Sources</b>	<b>\$3,936,647</b>	<b>\$3,865,121</b>	<b>\$3,880,277</b>	<b>\$15,156</b>	<b>0.4%</b>
<b>Net Cost</b>	<b>\$(105,647)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>



## Neighborhood Revitalization

### Budget Unit Functions & Responsibilities

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

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Affordable Housing	—	\$330,037	\$334,382	\$4,345	1.3%
Neighborhood Revitalization - Redevelopment	—	\$366,981	\$366,981	—	—%
Neighborhood Revitalization - Unrestricted	\$330,000	\$3,761,369	\$3,431,369	\$(330,000)	(8.8)%
<b>Gross Expenditures/Appropriations</b>	<b>\$330,000</b>	<b>\$4,458,387</b>	<b>\$4,132,732</b>	<b>\$(325,655)</b>	<b>(7.3)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$330,000</b>	<b>\$4,458,387</b>	<b>\$4,132,732</b>	<b>\$(325,655)</b>	<b>(7.3)%</b>
<b>Total Financing Uses</b>	<b>\$330,000</b>	<b>\$4,458,387</b>	<b>\$4,132,732</b>	<b>\$(325,655)</b>	<b>(7.3)%</b>
<b>Revenue</b>	<b>\$4,344</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$4,344</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$4,458,387</b>	<b>\$4,458,387</b>	<b>\$4,132,732</b>	<b>\$(325,655)</b>	<b>(7.3)%</b>
<b>Total Financing Sources</b>	<b>\$4,462,731</b>	<b>\$4,458,387</b>	<b>\$4,132,732</b>	<b>\$(325,655)</b>	<b>(7.3)%</b>
<b>Net Cost</b>	<b>\$(4,132,731)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

**Budget Unit – Budget by Object**

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	—	\$4,128,387	\$962,732	\$(3,165,655)	(76.7)%
Interfund Charges	\$330,000	\$330,000	\$3,170,000	\$2,840,000	860.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$330,000</b>	<b>\$4,458,387</b>	<b>\$4,132,732</b>	<b>\$(325,655)</b>	<b>(7.3)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$330,000</b>	<b>\$4,458,387</b>	<b>\$4,132,732</b>	<b>\$(325,655)</b>	<b>(7.3)%</b>
<b>Total Financing Uses</b>	<b>\$330,000</b>	<b>\$4,458,387</b>	<b>\$4,132,732</b>	<b>\$(325,655)</b>	<b>(7.3)%</b>
Miscellaneous Revenues	\$4,344	—	—	—	—%
<b>Revenue</b>	<b>\$4,344</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$4,344</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$4,458,387	\$4,458,387	\$4,132,732	\$(325,655)	(7.3)%
<b>Total Use of Fund Balance</b>	<b>\$4,458,387</b>	<b>\$4,458,387</b>	<b>\$4,132,732</b>	<b>\$(325,655)</b>	<b>(7.3)%</b>
<b>Total Financing Sources</b>	<b>\$4,462,731</b>	<b>\$4,458,387</b>	<b>\$4,132,732</b>	<b>\$(325,655)</b>	<b>(7.3)%</b>
<b>Net Cost</b>	<b>\$(4,132,731)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Affordable Housing

### Program Overview

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

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	—	\$330,037	\$334,382	\$4,345	1.3%
<b>Gross Expenditures/Appropriations</b>	—	<b>\$330,037</b>	<b>\$334,382</b>	<b>\$4,345</b>	<b>1.3%</b>
<b>Total Expenditures/Appropriations</b>	—	<b>\$330,037</b>	<b>\$334,382</b>	<b>\$4,345</b>	<b>1.3%</b>
<b>Total Financing Uses</b>	—	<b>\$330,037</b>	<b>\$334,382</b>	<b>\$4,345</b>	<b>1.3%</b>
Miscellaneous Revenues	\$4,344	—	—	—	—%
<b>Revenue</b>	<b>\$4,344</b>	—	—	—	—%
<b>Total Revenue</b>	<b>\$4,344</b>	—	—	—	—%
Fund Balance	\$330,037	\$330,037	\$334,382	\$4,345	1.3%
<b>Total Use of Fund Balance</b>	<b>\$330,037</b>	<b>\$330,037</b>	<b>\$334,382</b>	<b>\$4,345</b>	<b>1.3%</b>
<b>Total Financing Sources</b>	<b>\$334,381</b>	<b>\$330,037</b>	<b>\$334,382</b>	<b>\$4,345</b>	<b>1.3%</b>
<b>Net Cost</b>	<b>\$(334,381)</b>	—	—	—	—%

## Neighborhood Revitalization - Redevelopment

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	—	\$366,981	\$366,981	—	—%
<b>Gross Expenditures/Appropriations</b>	—	<b>\$366,981</b>	<b>\$366,981</b>	—	—%
<b>Total Expenditures/Appropriations</b>	—	<b>\$366,981</b>	<b>\$366,981</b>	—	—%
<b>Total Financing Uses</b>	—	<b>\$366,981</b>	<b>\$366,981</b>	—	—%
Fund Balance	\$366,981	\$366,981	\$366,981	—	—%
<b>Total Use of Fund Balance</b>	<b>\$366,981</b>	<b>\$366,981</b>	<b>\$366,981</b>	—	—%
<b>Total Financing Sources</b>	<b>\$366,981</b>	<b>\$366,981</b>	<b>\$366,981</b>	—	—%
<b>Net Cost</b>	<b>\$(366,981)</b>	—	—	—	—%

## Neighborhood Revitalization - Unrestricted

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	—	\$3,431,369	\$261,369	\$(3,170,000)	(92.4)%
Interfund Charges	\$330,000	\$330,000	\$3,170,000	\$2,840,000	860.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$330,000</b>	<b>\$3,761,369</b>	<b>\$3,431,369</b>	<b>\$(330,000)</b>	<b>(8.8)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$330,000</b>	<b>\$3,761,369</b>	<b>\$3,431,369</b>	<b>\$(330,000)</b>	<b>(8.8)%</b>
<b>Total Financing Uses</b>	<b>\$330,000</b>	<b>\$3,761,369</b>	<b>\$3,431,369</b>	<b>\$(330,000)</b>	<b>(8.8)%</b>
Fund Balance	\$3,761,369	\$3,761,369	\$3,431,369	\$(330,000)	(8.8)%
<b>Total Use of Fund Balance</b>	<b>\$3,761,369</b>	<b>\$3,761,369</b>	<b>\$3,431,369</b>	<b>\$(330,000)</b>	<b>(8.8)%</b>
<b>Total Financing Sources</b>	<b>\$3,761,369</b>	<b>\$3,761,369</b>	<b>\$3,431,369</b>	<b>\$(330,000)</b>	<b>(8.8)%</b>
<b>Net Cost</b>	<b>\$(3,431,369)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Non-Departmental Costs/General Fund

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Non-Departmental Costs/General Fund	\$77,302,552	\$25,058,032	\$25,129,020	\$70,988	0.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$77,302,552</b>	<b>\$25,058,032</b>	<b>\$25,129,020</b>	<b>\$70,988</b>	<b>0.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$77,302,552</b>	<b>\$25,058,032</b>	<b>\$25,129,020</b>	<b>\$70,988</b>	<b>0.3%</b>
<b>Revenue</b>	<b>\$840</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$840</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$77,301,712</b>	<b>\$25,058,032</b>	<b>\$25,129,020</b>	<b>\$70,988</b>	<b>0.3%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,157	\$2,500	\$2,500	—	—%
Services & Supplies	\$16,759,353	\$16,065,705	\$16,079,894	\$14,189	0.1%
Other Charges	\$53,540,000	\$2,380,980	\$2,454,980	\$74,000	3.1%
Interfund Charges	\$2,891,250	\$2,891,250	\$2,845,497	\$(45,753)	(1.6)%
Intrafund Charges	\$4,110,792	\$3,717,597	\$3,746,149	\$28,552	0.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$77,302,552</b>	<b>\$25,058,032</b>	<b>\$25,129,020</b>	<b>\$70,988</b>	<b>0.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$77,302,552</b>	<b>\$25,058,032</b>	<b>\$25,129,020</b>	<b>\$70,988</b>	<b>0.3%</b>
Revenue from Use Of Money & Property	\$840	—	—	—	—%
<b>Revenue</b>	<b>\$840</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$840</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$77,301,712</b>	<b>\$25,058,032</b>	<b>\$25,129,020</b>	<b>\$70,988</b>	<b>0.3%</b>

## Non-Departmental Revenues/General Fund

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
General Purpose Financing Revenues	\$(981,607)	\$(982,000)	—	\$982,000	(100.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$(981,607)</b>	<b>\$(982,000)</b>	<b>—</b>	<b>\$982,000</b>	<b>(100.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$(981,607)</b>	<b>\$(982,000)</b>	<b>—</b>	<b>\$982,000</b>	<b>(100.0)%</b>
<b>Revenue</b>	<b>\$888,594,654</b>	<b>\$861,781,275</b>	<b>\$892,290,240</b>	<b>\$30,508,965</b>	<b>3.5%</b>
<b>Total Interfund Reimbursements</b>	<b>\$13,040,622</b>	<b>\$14,449,014</b>	<b>\$15,101,227</b>	<b>\$652,213</b>	<b>4.5%</b>
<b>Total Revenue</b>	<b>\$901,635,276</b>	<b>\$876,230,289</b>	<b>\$907,391,467</b>	<b>\$31,161,178</b>	<b>3.6%</b>
<b>Net Cost</b>	<b>\$(902,616,883)</b>	<b>\$(877,212,289)</b>	<b>\$(907,391,467)</b>	<b>\$(30,179,178)</b>	<b>3.4%</b>

**Budget Unit – Budget by Object**

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Salaries & Benefits	\$(981,607)	\$(982,000)	—	\$982,000	(100.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$(981,607)</b>	<b>\$(982,000)</b>	<b>—</b>	<b>\$982,000</b>	<b>(100.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$(981,607)</b>	<b>\$(982,000)</b>	<b>—</b>	<b>\$982,000</b>	<b>(100.0)%</b>
Taxes	\$797,828,159	\$803,743,099	\$827,277,358	\$23,534,259	2.9%
Licenses, Permits & Franchises	\$4,095,009	\$3,484,868	\$4,333,197	\$848,329	24.3%
Fines, Forfeitures & Penalties	\$8,662,651	\$8,000,000	\$8,375,000	\$375,000	4.7%
Revenue from Use Of Money & Property	\$39,948,530	\$9,500,000	\$14,700,000	\$5,200,000	54.7%
Intergovernmental Revenues	\$34,073,187	\$33,200,279	\$33,447,701	\$247,422	0.7%
Charges for Services	\$15	—	—	—	—%
Miscellaneous Revenues	\$3,987,103	\$3,853,029	\$4,156,984	\$303,955	7.9%
<b>Revenue</b>	<b>\$888,594,654</b>	<b>\$861,781,275</b>	<b>\$892,290,240</b>	<b>\$30,508,965</b>	<b>3.5%</b>
Other Interfund Reimbursements	\$13,040,622	\$14,449,014	\$15,101,227	\$652,213	4.5%
<b>Total Interfund Reimbursements</b>	<b>\$13,040,622</b>	<b>\$14,449,014</b>	<b>\$15,101,227</b>	<b>\$652,213</b>	<b>4.5%</b>
<b>Total Revenue</b>	<b>\$901,635,276</b>	<b>\$876,230,289</b>	<b>\$907,391,467</b>	<b>\$31,161,178</b>	<b>3.6%</b>
<b>Net Cost</b>	<b>\$(902,616,883)</b>	<b>\$(877,212,289)</b>	<b>\$(907,391,467)</b>	<b>\$(30,179,178)</b>	<b>3.4%</b>



## 2004 Pension Obligation Bond-Debt Service

### Budget Unit Functions & Responsibilities

The **2004 Pension Obligation Bond-Debt Service** budget unit provides for the appropriations for the annual debt service and related financial services costs for the County of Sacramento Taxable Pension Funding Bonds Series 2004 approved by the Board of Supervisors on June 15, 2004, by Resolution Number 2004-0784 and subsequent related transactions.

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

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

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

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

In June 2023, to address the cessation of the London Interbank Offered Rate (LIBOR) the rate for the Floating Rate Notes, the First Supplemental Indenture for the Bonds was amended to include the fallback provisions for the non-callable 2026 term bond to allow for the transition from LIBOR to the Secured Overnight Financing Rate (SOFR). Additionally, the 2023 Refunding Bonds were issued and sold to Bank of America, N.A. in a direct purchase transaction with the proceeds of these bonds being used to refund the 2030 term bond, to establish a new swap to address the unhedged portion of the bonds and pay costs of issuance, and to generate savings.

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
2004 Pension Obligation Bond - Debt Service	\$50,321,123	\$52,035,409	\$151,428,958	\$99,393,549	191.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$50,321,123</b>	<b>\$52,035,409</b>	<b>\$151,428,958</b>	<b>\$99,393,549</b>	<b>191.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$50,321,123</b>	<b>\$52,035,409</b>	<b>\$151,428,958</b>	<b>\$99,393,549</b>	<b>191.0%</b>
<b>Total Financing Uses</b>	<b>\$50,321,123</b>	<b>\$52,035,409</b>	<b>\$151,428,958</b>	<b>\$99,393,549</b>	<b>191.0%</b>
<b>Revenue</b>	<b>\$49,499,223</b>	<b>\$48,821,535</b>	<b>\$149,036,984</b>	<b>\$100,215,449</b>	<b>205.3%</b>
<b>Total Revenue</b>	<b>\$49,499,223</b>	<b>\$48,821,535</b>	<b>\$149,036,984</b>	<b>\$100,215,449</b>	<b>205.3%</b>
<b>Total Use of Fund Balance</b>	<b>\$3,213,874</b>	<b>\$3,213,874</b>	<b>\$2,391,974</b>	<b>\$(821,900)</b>	<b>(25.6)%</b>
<b>Total Financing Sources</b>	<b>\$52,713,097</b>	<b>\$52,035,409</b>	<b>\$151,428,958</b>	<b>\$99,393,549</b>	<b>191.0%</b>
<b>Net Cost</b>	<b>\$(2,391,974)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$630,864	\$2,018,874	\$2,691,972	\$673,098	33.3%
Other Charges	\$49,690,260	\$50,016,535	\$148,736,986	\$98,720,451	197.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$50,321,123</b>	<b>\$52,035,409</b>	<b>\$151,428,958</b>	<b>\$99,393,549</b>	<b>191.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$50,321,123</b>	<b>\$52,035,409</b>	<b>\$151,428,958</b>	<b>\$99,393,549</b>	<b>191.0%</b>
<b>Total Financing Uses</b>	<b>\$50,321,123</b>	<b>\$52,035,409</b>	<b>\$151,428,958</b>	<b>\$99,393,549</b>	<b>191.0%</b>
Revenue from Use Of Money & Property	\$49,499,223	\$48,821,535	\$149,036,984	\$100,215,449	205.3%
<b>Revenue</b>	<b>\$49,499,223</b>	<b>\$48,821,535</b>	<b>\$149,036,984</b>	<b>\$100,215,449</b>	<b>205.3%</b>
<b>Total Revenue</b>	<b>\$49,499,223</b>	<b>\$48,821,535</b>	<b>\$149,036,984</b>	<b>\$100,215,449</b>	<b>205.3%</b>
Fund Balance	\$3,213,874	\$3,213,874	\$2,391,974	\$(821,900)	(25.6)%
<b>Total Use of Fund Balance</b>	<b>\$3,213,874</b>	<b>\$3,213,874</b>	<b>\$2,391,974</b>	<b>\$(821,900)</b>	<b>(25.6)%</b>
<b>Total Financing Sources</b>	<b>\$52,713,097</b>	<b>\$52,035,409</b>	<b>\$151,428,958</b>	<b>\$99,393,549</b>	<b>191.0%</b>
<b>Net Cost</b>	<b>\$(2,391,974)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## 2018 Refunding COPs-Debt Service

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
2018 Refunding COPs - Debt Service	\$9,889,135	\$10,274,541	\$10,349,513	\$74,972	0.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$9,889,135</b>	<b>\$10,274,541</b>	<b>\$10,349,513</b>	<b>\$74,972</b>	<b>0.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$9,889,135</b>	<b>\$10,274,541</b>	<b>\$10,349,513</b>	<b>\$74,972</b>	<b>0.7%</b>
<b>Total Financing Uses</b>	<b>\$9,889,135</b>	<b>\$10,274,541</b>	<b>\$10,349,513</b>	<b>\$74,972</b>	<b>0.7%</b>
<b>Revenue</b>	<b>\$162,089</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Interfund Reimbursements</b>	<b>\$9,801,875</b>	<b>\$9,801,885</b>	<b>\$9,802,028</b>	<b>\$143</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$9,963,964</b>	<b>\$9,801,885</b>	<b>\$9,802,028</b>	<b>\$143</b>	<b>0.0%</b>
<b>Total Use of Fund Balance</b>	<b>\$472,656</b>	<b>\$472,656</b>	<b>\$547,485</b>	<b>\$74,829</b>	<b>15.8%</b>
<b>Total Financing Sources</b>	<b>\$10,436,620</b>	<b>\$10,274,541</b>	<b>\$10,349,513</b>	<b>\$74,972</b>	<b>0.7%</b>
<b>Net Cost</b>	<b>\$(547,485)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$233,981	\$612,666	\$687,513	\$74,847	12.2%
Other Charges	\$9,655,154	\$9,661,875	\$9,662,000	\$125	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$9,889,135</b>	<b>\$10,274,541</b>	<b>\$10,349,513</b>	<b>\$74,972</b>	<b>0.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$9,889,135</b>	<b>\$10,274,541</b>	<b>\$10,349,513</b>	<b>\$74,972</b>	<b>0.7%</b>
<b>Total Financing Uses</b>	<b>\$9,889,135</b>	<b>\$10,274,541</b>	<b>\$10,349,513</b>	<b>\$74,972</b>	<b>0.7%</b>
Revenue from Use Of Money & Property	\$162,089	—	—	—	—%
<b>Revenue</b>	<b>\$162,089</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	\$9,801,875	\$9,801,885	\$9,802,028	\$143	0.0%
<b>Total Interfund Reimbursements</b>	<b>\$9,801,875</b>	<b>\$9,801,885</b>	<b>\$9,802,028</b>	<b>\$143</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$9,963,964</b>	<b>\$9,801,885</b>	<b>\$9,802,028</b>	<b>\$143</b>	<b>0.0%</b>
Fund Balance	\$472,656	\$472,656	\$547,485	\$74,829	15.8%
<b>Total Use of Fund Balance</b>	<b>\$472,656</b>	<b>\$472,656</b>	<b>\$547,485</b>	<b>\$74,829</b>	<b>15.8%</b>
<b>Total Financing Sources</b>	<b>\$10,436,620</b>	<b>\$10,274,541</b>	<b>\$10,349,513</b>	<b>\$74,972</b>	<b>0.7%</b>
<b>Net Cost</b>	<b>\$(547,485)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## 2020 Refunding COPs-Debt Service

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
2020 Refunding COPs - Debt Service	\$3,978,906	\$4,152,738	\$4,202,081	\$49,343	1.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,978,906</b>	<b>\$4,152,738</b>	<b>\$4,202,081</b>	<b>\$49,343</b>	<b>1.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,978,906</b>	<b>\$4,152,738</b>	<b>\$4,202,081</b>	<b>\$49,343</b>	<b>1.2%</b>
<b>Total Financing Uses</b>	<b>\$3,978,906</b>	<b>\$4,152,738</b>	<b>\$4,202,081</b>	<b>\$49,343</b>	<b>1.2%</b>
<b>Revenue</b>	<b>\$195,749</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Interfund Reimbursements</b>	<b>\$3,831,000</b>	<b>\$3,831,000</b>	<b>\$3,832,500</b>	<b>\$1,500</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$4,026,749</b>	<b>\$3,831,000</b>	<b>\$3,832,500</b>	<b>\$1,500</b>	<b>0.0%</b>
<b>Total Use of Fund Balance</b>	<b>\$321,738</b>	<b>\$321,738</b>	<b>\$369,581</b>	<b>\$47,843</b>	<b>14.9%</b>
<b>Total Financing Sources</b>	<b>\$4,348,487</b>	<b>\$4,152,738</b>	<b>\$4,202,081</b>	<b>\$49,343</b>	<b>1.2%</b>
<b>Net Cost</b>	<b>\$(369,581)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$242,906	\$416,738	\$464,581	\$47,843	11.5%
Other Charges	\$3,736,000	\$3,736,000	\$3,737,500	\$1,500	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,978,906</b>	<b>\$4,152,738</b>	<b>\$4,202,081</b>	<b>\$49,343</b>	<b>1.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,978,906</b>	<b>\$4,152,738</b>	<b>\$4,202,081</b>	<b>\$49,343</b>	<b>1.2%</b>
<b>Total Financing Uses</b>	<b>\$3,978,906</b>	<b>\$4,152,738</b>	<b>\$4,202,081</b>	<b>\$49,343</b>	<b>1.2%</b>
Revenue from Use Of Money & Property	\$195,749	—	—	—	—%
<b>Revenue</b>	<b>\$195,749</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	\$3,831,000	\$3,831,000	\$3,832,500	\$1,500	0.0%
<b>Total Interfund Reimbursements</b>	<b>\$3,831,000</b>	<b>\$3,831,000</b>	<b>\$3,832,500</b>	<b>\$1,500</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$4,026,749</b>	<b>\$3,831,000</b>	<b>\$3,832,500</b>	<b>\$1,500</b>	<b>0.0%</b>
Fund Balance	\$321,738	\$321,738	\$369,581	\$47,843	14.9%
<b>Total Use of Fund Balance</b>	<b>\$321,738</b>	<b>\$321,738</b>	<b>\$369,581</b>	<b>\$47,843</b>	<b>14.9%</b>
<b>Total Financing Sources</b>	<b>\$4,348,487</b>	<b>\$4,152,738</b>	<b>\$4,202,081</b>	<b>\$49,343</b>	<b>1.2%</b>
<b>Net Cost</b>	<b>\$(369,581)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Juvenile Courthouse Project-Debt Service

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
2003 COPs - Juvenile Courthouse - Debt Service	\$2,317,304	\$2,529,595	\$2,627,516	\$97,921	3.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,317,304</b>	<b>\$2,529,595</b>	<b>\$2,627,516</b>	<b>\$97,921</b>	<b>3.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,317,304</b>	<b>\$2,529,595</b>	<b>\$2,627,516</b>	<b>\$97,921</b>	<b>3.9%</b>
<b>Total Financing Uses</b>	<b>\$2,317,304</b>	<b>\$2,529,595</b>	<b>\$2,627,516</b>	<b>\$97,921</b>	<b>3.9%</b>
<b>Revenue</b>	<b>\$165,942</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Interfund Reimbursements</b>	<b>\$2,250,450</b>	<b>\$2,250,450</b>	<b>\$2,249,282</b>	<b>\$(1,168)</b>	<b>(0.1)%</b>
<b>Total Revenue</b>	<b>\$2,416,392</b>	<b>\$2,250,450</b>	<b>\$2,249,282</b>	<b>\$(1,168)</b>	<b>(0.1)%</b>
<b>Total Use of Fund Balance</b>	<b>\$279,145</b>	<b>\$279,145</b>	<b>\$378,234</b>	<b>\$99,089</b>	<b>35.5%</b>
<b>Total Financing Sources</b>	<b>\$2,695,537</b>	<b>\$2,529,595</b>	<b>\$2,627,516</b>	<b>\$97,921</b>	<b>3.9%</b>
<b>Net Cost</b>	<b>\$(378,233)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$102,511	\$314,145	\$413,234	\$99,089	31.5%
Other Charges	\$2,214,793	\$2,215,450	\$2,214,282	\$(1,168)	(0.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,317,304</b>	<b>\$2,529,595</b>	<b>\$2,627,516</b>	<b>\$97,921</b>	<b>3.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,317,304</b>	<b>\$2,529,595</b>	<b>\$2,627,516</b>	<b>\$97,921</b>	<b>3.9%</b>
<b>Total Financing Uses</b>	<b>\$2,317,304</b>	<b>\$2,529,595</b>	<b>\$2,627,516</b>	<b>\$97,921</b>	<b>3.9%</b>
Revenue from Use Of Money & Property	\$165,942	—	—	—	—%
<b>Revenue</b>	<b>\$165,942</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	\$2,250,450	\$2,250,450	\$2,249,282	\$(1,168)	(0.1)%
<b>Total Interfund Reimbursements</b>	<b>\$2,250,450</b>	<b>\$2,250,450</b>	<b>\$2,249,282</b>	<b>\$(1,168)</b>	<b>(0.1)%</b>
<b>Total Revenue</b>	<b>\$2,416,392</b>	<b>\$2,250,450</b>	<b>\$2,249,282</b>	<b>\$(1,168)</b>	<b>(0.1)%</b>
Fund Balance	\$279,145	\$279,145	\$378,234	\$99,089	35.5%
<b>Total Use of Fund Balance</b>	<b>\$279,145</b>	<b>\$279,145</b>	<b>\$378,234</b>	<b>\$99,089</b>	<b>35.5%</b>
<b>Total Financing Sources</b>	<b>\$2,695,537</b>	<b>\$2,529,595</b>	<b>\$2,627,516</b>	<b>\$97,921</b>	<b>3.9%</b>
<b>Net Cost</b>	<b>\$(378,233)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>



## **Pension Obligation Bond-Debt Service**

### **Budget Unit Functions & Responsibilities**

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

Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year.

On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution, which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million variable-rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195%. The swap counterparty opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County was expecting to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in the Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate was 5.935%.

On October 22, 2008, by Resolution Number 2008-1025, the Board of Supervisors approved terminating the existing swap agreement with Lehman Brothers due to Lehman's bankruptcy filing and subsequent failure to perform under the terms of the agreement. The Board in the same action authorized the County to enter into a replacement swap transaction with Deutsche Bank. The replacement swap transaction fixed rate initially remained unchanged at 5.935%, and then changed to 6.04% on July 1, 2009.

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

In fiscal year 2023-24, the Pension Obligation Bonds associated with this budget unit all reached final maturity.

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Pension Obligation Bonds - Debt Service	\$100,697,257	\$101,500,284	\$398,724	\$(101,101,560)	(99.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$100,697,257</b>	<b>\$101,500,284</b>	<b>\$398,724</b>	<b>\$(101,101,560)</b>	<b>(99.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$100,697,257</b>	<b>\$101,500,284</b>	<b>\$398,724</b>	<b>\$(101,101,560)</b>	<b>(99.6)%</b>
<b>Total Financing Uses</b>	<b>\$100,697,257</b>	<b>\$101,500,284</b>	<b>\$398,724</b>	<b>\$(101,101,560)</b>	<b>(99.6)%</b>
<b>Revenue</b>	<b>\$99,855,902</b>	<b>\$100,360,205</b>	<b>\$100,000</b>	<b>\$(100,260,205)</b>	<b>(99.9)%</b>
<b>Total Revenue</b>	<b>\$99,855,902</b>	<b>\$100,360,205</b>	<b>\$100,000</b>	<b>\$(100,260,205)</b>	<b>(99.9)%</b>
<b>Total Use of Fund Balance</b>	<b>\$1,140,079</b>	<b>\$1,140,079</b>	<b>\$298,724</b>	<b>\$(841,355)</b>	<b>(73.8)%</b>
<b>Total Financing Sources</b>	<b>\$100,995,981</b>	<b>\$101,500,284</b>	<b>\$398,724</b>	<b>\$(101,101,560)</b>	<b>(99.6)%</b>
<b>Net Cost</b>	<b>\$(298,724)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$550,210	\$1,335,080	\$398,724	\$(936,356)	(70.1)%
Other Charges	\$100,147,047	\$100,165,204	—	\$(100,165,204)	(100.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$100,697,257</b>	<b>\$101,500,284</b>	<b>\$398,724</b>	<b>\$(101,101,560)</b>	<b>(99.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$100,697,257</b>	<b>\$101,500,284</b>	<b>\$398,724</b>	<b>\$(101,101,560)</b>	<b>(99.6)%</b>
<b>Total Financing Uses</b>	<b>\$100,697,257</b>	<b>\$101,500,284</b>	<b>\$398,724</b>	<b>\$(101,101,560)</b>	<b>(99.6)%</b>
Revenue from Use Of Money & Property	\$99,850,052	\$100,360,205	\$100,000	\$(100,260,205)	(99.9)%
Miscellaneous Revenues	\$5,850	—	—	—	—%
<b>Revenue</b>	<b>\$99,855,902</b>	<b>\$100,360,205</b>	<b>\$100,000</b>	<b>\$(100,260,205)</b>	<b>(99.9)%</b>
<b>Total Revenue</b>	<b>\$99,855,902</b>	<b>\$100,360,205</b>	<b>\$100,000</b>	<b>\$(100,260,205)</b>	<b>(99.9)%</b>
Fund Balance	\$1,140,079	\$1,140,079	\$298,724	\$(841,355)	(73.8)%
<b>Total Use of Fund Balance</b>	<b>\$1,140,079</b>	<b>\$1,140,079</b>	<b>\$298,724</b>	<b>\$(841,355)</b>	<b>(73.8)%</b>
<b>Total Financing Sources</b>	<b>\$100,995,981</b>	<b>\$101,500,284</b>	<b>\$398,724</b>	<b>\$(101,101,560)</b>	<b>(99.6)%</b>
<b>Net Cost</b>	<b>\$(298,724)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Tobacco Litigation Settlement-Capital Projects

### Budget Unit Functions & Responsibilities

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

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

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

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

### FOR INFORMATION ONLY

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Tobacco Litigation Settlement - Capital Projects	—	\$96	—	\$(96)	(100.0)%
<b>Gross Expenditures/Appropriations</b>	—	<b>\$96</b>	—	<b>\$(96)</b>	<b>(100.0)%</b>
<b>Total Expenditures/Appropriations</b>	—	<b>\$96</b>	—	<b>\$(96)</b>	<b>(100.0)%</b>
<b>Total Financing Uses</b>	—	<b>\$96</b>	—	<b>\$(96)</b>	<b>(100.0)%</b>
<b>Revenue</b>	\$(58)	\$38	—	\$(38)	(100.0)%
<b>Total Revenue</b>	\$(58)	\$38	—	\$(38)	(100.0)%
<b>Total Use of Fund Balance</b>	<b>\$58</b>	<b>\$58</b>	—	<b>\$(58)</b>	<b>(100.0)%</b>
<b>Total Financing Sources</b>	—	<b>\$96</b>	—	<b>\$(96)</b>	<b>(100.0)%</b>
<b>Net Cost</b>	—	—	—	—	—%

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Other Charges	—	\$96	—	\$(96)	(100.0)%
<b>Gross Expenditures/Appropriations</b>	<b>—</b>	<b>\$96</b>	<b>—</b>	<b>\$(96)</b>	<b>(100.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>—</b>	<b>\$96</b>	<b>—</b>	<b>\$(96)</b>	<b>(100.0)%</b>
<b>Total Financing Uses</b>	<b>—</b>	<b>\$96</b>	<b>—</b>	<b>\$(96)</b>	<b>(100.0)%</b>
Revenue from Use Of Money & Property	\$(58)	\$38	—	\$(38)	(100.0)%
<b>Revenue</b>	<b>\$(58)</b>	<b>\$38</b>	<b>—</b>	<b>\$(38)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$(58)</b>	<b>\$38</b>	<b>—</b>	<b>\$(38)</b>	<b>(100.0)%</b>
Fund Balance	\$58	\$58	—	\$(58)	(100.0)%
<b>Total Use of Fund Balance</b>	<b>\$58</b>	<b>\$58</b>	<b>—</b>	<b>\$(58)</b>	<b>(100.0)%</b>
<b>Total Financing Sources</b>	<b>—</b>	<b>\$96</b>	<b>—</b>	<b>\$(96)</b>	<b>(100.0)%</b>
<b>Net Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Public Safety Sales Tax

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Public Safety Sales Tax (Proposition 172)	\$177,850,055	\$184,479,202	\$173,062,330	\$(11,416,872)	(6.2)%
<b>Gross Expenditures/Appropriations</b>	<b>\$177,850,055</b>	<b>\$184,479,202</b>	<b>\$173,062,330</b>	<b>\$(11,416,872)</b>	<b>(6.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$177,850,055</b>	<b>\$184,479,202</b>	<b>\$173,062,330</b>	<b>\$(11,416,872)</b>	<b>(6.2)%</b>
Provision for Reserves	\$18,894	\$18,894	—	\$(18,894)	(100.0)%
<b>Total Financing Uses</b>	<b>\$177,868,949</b>	<b>\$184,498,096</b>	<b>\$173,062,330</b>	<b>\$(11,435,766)</b>	<b>(6.2)%</b>
<b>Revenue</b>	<b>\$170,585,049</b>	<b>\$177,198,704</b>	<b>\$173,027,944</b>	<b>\$(4,170,760)</b>	<b>(2.4)%</b>
<b>Total Revenue</b>	<b>\$170,585,049</b>	<b>\$177,198,704</b>	<b>\$173,027,944</b>	<b>\$(4,170,760)</b>	<b>(2.4)%</b>
<b>Total Use of Fund Balance</b>	<b>\$7,299,392</b>	<b>\$7,299,392</b>	<b>\$34,386</b>	<b>\$(7,265,006)</b>	<b>(99.5)%</b>
<b>Total Financing Sources</b>	<b>\$177,884,441</b>	<b>\$184,498,096</b>	<b>\$173,062,330</b>	<b>\$(11,435,766)</b>	<b>(6.2)%</b>
<b>Net Cost</b>	<b>\$(15,492)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Interfund Charges	\$177,850,055	\$184,479,202	\$173,062,330	\$(11,416,872)	(6.2)%
<b>Gross Expenditures/Appropriations</b>	<b>\$177,850,055</b>	<b>\$184,479,202</b>	<b>\$173,062,330</b>	<b>\$(11,416,872)</b>	<b>(6.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$177,850,055</b>	<b>\$184,479,202</b>	<b>\$173,062,330</b>	<b>\$(11,416,872)</b>	<b>(6.2)%</b>
Provision for Reserves	\$18,894	\$18,894	—	\$(18,894)	(100.0)%
<b>Total Financing Uses</b>	<b>\$177,868,949</b>	<b>\$184,498,096</b>	<b>\$173,062,330</b>	<b>\$(11,435,766)</b>	<b>(6.2)%</b>
Revenue from Use Of Money & Property	\$15,268	—	—	—	—%
Intergovernmental Revenues	\$170,569,781	\$177,198,704	\$173,027,944	\$(4,170,760)	(2.4)%
<b>Revenue</b>	<b>\$170,585,049</b>	<b>\$177,198,704</b>	<b>\$173,027,944</b>	<b>\$(4,170,760)</b>	<b>(2.4)%</b>
<b>Total Revenue</b>	<b>\$170,585,049</b>	<b>\$177,198,704</b>	<b>\$173,027,944</b>	<b>\$(4,170,760)</b>	<b>(2.4)%</b>
Reserve Release	\$7,280,498	\$7,280,498	\$18,894	\$(7,261,604)	(99.7)%
Fund Balance	\$18,894	\$18,894	\$15,492	\$(3,402)	(18.0)%
<b>Total Use of Fund Balance</b>	<b>\$7,299,392</b>	<b>\$7,299,392</b>	<b>\$34,386</b>	<b>\$(7,265,006)</b>	<b>(99.5)%</b>
<b>Total Financing Sources</b>	<b>\$177,884,441</b>	<b>\$184,498,096</b>	<b>\$173,062,330</b>	<b>\$(11,435,766)</b>	<b>(6.2)%</b>
<b>Net Cost</b>	<b>\$(15,492)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

**Public Safety Sales Tax Allocations**

	<b>FY 2024-25 Approved Budget</b>	<b>FY 2024-25 Adopted Budget</b>
<b>Public Safety Sales Tax</b>		
District Attorney	\$20,736,722	\$19,902,168
Probation	\$29,518,274	\$28,330,304
Sheriff	\$130,064,328	\$124,829,858
<b>Public Safety Sales Tax Total</b>	<b>\$180,319,324</b>	<b>\$173,062,330</b>

## Teeter Plan

### Budget Unit Functions & Responsibilities

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

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Teeter Plan Debt Service	\$25,828,223	\$43,604,591	\$49,332,237	\$5,727,646	13.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$25,828,223</b>	<b>\$43,604,591</b>	<b>\$49,332,237</b>	<b>\$5,727,646</b>	<b>13.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$25,828,223</b>	<b>\$43,604,591</b>	<b>\$49,332,237</b>	<b>\$5,727,646</b>	<b>13.1%</b>
<b>Total Financing Uses</b>	<b>\$25,828,223</b>	<b>\$43,604,591</b>	<b>\$49,332,237</b>	<b>\$5,727,646</b>	<b>13.1%</b>
<b>Revenue</b>	<b>\$38,304,746</b>	<b>\$40,116,350</b>	<b>\$45,779,091</b>	<b>\$5,662,741</b>	<b>14.1%</b>
<b>Total Revenue</b>	<b>\$38,304,746</b>	<b>\$40,116,350</b>	<b>\$45,779,091</b>	<b>\$5,662,741</b>	<b>14.1%</b>
<b>Total Use of Fund Balance</b>	<b>\$3,488,241</b>	<b>\$3,488,241</b>	<b>\$3,553,146</b>	<b>\$64,905</b>	<b>1.9%</b>
<b>Total Financing Sources</b>	<b>\$41,792,987</b>	<b>\$43,604,591</b>	<b>\$49,332,237</b>	<b>\$5,727,646</b>	<b>13.1%</b>
<b>Net Cost</b>	<b>\$(15,964,764)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>



### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Other Charges	\$12,787,601	\$29,155,577	\$34,231,010	\$5,075,433	17.4%
Interfund Charges	\$13,040,622	\$14,449,014	\$15,101,227	\$652,213	4.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$25,828,223</b>	<b>\$43,604,591</b>	<b>\$49,332,237</b>	<b>\$5,727,646</b>	<b>13.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$25,828,223</b>	<b>\$43,604,591</b>	<b>\$49,332,237</b>	<b>\$5,727,646</b>	<b>13.1%</b>
<b>Total Financing Uses</b>	<b>\$25,828,223</b>	<b>\$43,604,591</b>	<b>\$49,332,237</b>	<b>\$5,727,646</b>	<b>13.1%</b>
Revenue from Use Of Money & Property	\$33,023	—	—	—	—%
Miscellaneous Revenues	\$37,751,788	\$40,116,350	\$45,779,091	\$5,662,741	14.1%
Other Financing Sources	\$519,935	—	—	—	—%
<b>Revenue</b>	<b>\$38,304,746</b>	<b>\$40,116,350</b>	<b>\$45,779,091</b>	<b>\$5,662,741</b>	<b>14.1%</b>
<b>Total Revenue</b>	<b>\$38,304,746</b>	<b>\$40,116,350</b>	<b>\$45,779,091</b>	<b>\$5,662,741</b>	<b>14.1%</b>
Fund Balance	\$3,488,241	\$3,488,241	\$3,553,146	\$64,905	1.9%
<b>Total Use of Fund Balance</b>	<b>\$3,488,241</b>	<b>\$3,488,241</b>	<b>\$3,553,146</b>	<b>\$64,905</b>	<b>1.9%</b>
<b>Total Financing Sources</b>	<b>\$41,792,987</b>	<b>\$43,604,591</b>	<b>\$49,332,237</b>	<b>\$5,727,646</b>	<b>13.1%</b>
<b>Net Cost</b>	<b>\$(15,964,764)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Transient-Occupancy Tax

### Budget Unit Functions & Responsibilities

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

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Program</b>					
Transient Occupancy Tax (TOT)	\$4,323,924	\$6,143,140	\$5,364,838	\$(778,302)	(12.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,323,924</b>	<b>\$6,143,140</b>	<b>\$5,364,838</b>	<b>\$(778,302)</b>	<b>(12.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,323,924</b>	<b>\$6,143,140</b>	<b>\$5,364,838</b>	<b>\$(778,302)</b>	<b>(12.7)%</b>
Provision for Reserves	\$1	—	—	—	—%
<b>Total Financing Uses</b>	<b>\$4,323,925</b>	<b>\$6,143,140</b>	<b>\$5,364,838</b>	<b>\$(778,302)</b>	<b>(12.7)%</b>
<b>Revenue</b>	<b>\$143,112</b>	<b>\$10,000</b>	<b>\$50,000</b>	<b>\$40,000</b>	<b>400.0%</b>
<b>Total Interfund Reimbursements</b>	<b>\$4,195,996</b>	<b>\$4,195,996</b>	<b>\$3,362,509</b>	<b>\$(833,487)</b>	<b>(19.9)%</b>
<b>Total Revenue</b>	<b>\$4,339,108</b>	<b>\$4,205,996</b>	<b>\$3,412,509</b>	<b>\$(793,487)</b>	<b>(18.9)%</b>
<b>Total Use of Fund Balance</b>	<b>\$1,937,144</b>	<b>\$1,937,144</b>	<b>\$1,952,329</b>	<b>\$15,185</b>	<b>0.8%</b>
<b>Total Financing Sources</b>	<b>\$6,276,252</b>	<b>\$6,143,140</b>	<b>\$5,364,838</b>	<b>\$(778,302)</b>	<b>(12.7)%</b>
<b>Net Cost</b>	<b>\$(1,952,327)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Adopted Budget	Change from FY 2023-2024 Adopted Budget	
				\$	%
<b>Appropriations by Object</b>					
Services & Supplies	\$25,560	\$145,168	\$121,355	\$(23,813)	(16.4)%
Other Charges	\$4,266,503	\$5,878,222	\$5,168,483	\$(709,739)	(12.1)%
Interfund Charges	\$31,861	\$119,750	\$75,000	\$(44,750)	(37.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,323,924</b>	<b>\$6,143,140</b>	<b>\$5,364,838</b>	<b>\$(778,302)</b>	<b>(12.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,323,924</b>	<b>\$6,143,140</b>	<b>\$5,364,838</b>	<b>\$(778,302)</b>	<b>(12.7)%</b>
Provision for Reserves	\$1	—	—	—	—%
<b>Total Financing Uses</b>	<b>\$4,323,925</b>	<b>\$6,143,140</b>	<b>\$5,364,838</b>	<b>\$(778,302)</b>	<b>(12.7)%</b>
Revenue from Use Of Money & Property	\$143,112	\$10,000	\$50,000	\$40,000	400.0%
<b>Revenue</b>	<b>\$143,112</b>	<b>\$10,000</b>	<b>\$50,000</b>	<b>\$40,000</b>	<b>400.0%</b>
Other Interfund Reimbursements	\$4,195,996	\$4,195,996	\$3,362,509	\$(833,487)	(19.9)%
<b>Total Interfund Reimbursements</b>	<b>\$4,195,996</b>	<b>\$4,195,996</b>	<b>\$3,362,509</b>	<b>\$(833,487)</b>	<b>(19.9)%</b>
<b>Total Revenue</b>	<b>\$4,339,108</b>	<b>\$4,205,996</b>	<b>\$3,412,509</b>	<b>\$(793,487)</b>	<b>(18.9)%</b>
Reserve Release	—	—	\$1	\$1	—%
Fund Balance	\$1,937,144	\$1,937,144	\$1,952,328	\$15,184	0.8%
<b>Total Use of Fund Balance</b>	<b>\$1,937,144</b>	<b>\$1,937,144</b>	<b>\$1,952,329</b>	<b>\$15,185</b>	<b>0.8%</b>
<b>Total Financing Sources</b>	<b>\$6,276,252</b>	<b>\$6,143,140</b>	<b>\$5,364,838</b>	<b>\$(778,302)</b>	<b>(12.7)%</b>
<b>Net Cost</b>	<b>\$(1,952,327)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

SACRAMENTO  
COUNTY