

# Community Services

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## Airport System

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Administration and Finance	\$118,613,893	\$133,104,441	\$138,650,282	\$152,960,061	\$14,309,779	10.3%
Airport Operations	\$116,219,618	\$157,563,231	\$156,669,599	\$155,979,751	\$(689,848)	(0.4)%
Airport Revenues	\$206,387,667	\$291,010,000	\$303,000,000	\$316,000,000	\$13,000,000	4.3%
Planning and Development	\$6,302,040	\$10,786,354	\$9,558,149	\$9,558,149	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$447,523,218</b>	<b>\$592,464,026</b>	<b>\$607,878,030</b>	<b>\$634,497,961</b>	<b>\$26,619,931</b>	<b>4.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$447,523,218</b>	<b>\$592,464,026</b>	<b>\$607,878,030</b>	<b>\$634,497,961</b>	<b>\$26,619,931</b>	<b>4.4%</b>
<b>Revenue</b>	<b>\$302,513,404</b>	<b>\$270,229,634</b>	<b>\$320,492,782</b>	<b>\$320,492,782</b>	<b>—</b>	<b>—%</b>
<b>Total Interfund Reimbursements</b>	<b>\$194,391,523</b>	<b>\$241,000,000</b>	<b>\$243,000,000</b>	<b>\$256,000,000</b>	<b>\$13,000,000</b>	<b>5.3%</b>
<b>Total Revenue</b>	<b>\$496,904,927</b>	<b>\$511,229,634</b>	<b>\$563,492,782</b>	<b>\$576,492,782</b>	<b>\$13,000,000</b>	<b>2.3%</b>
<b>Net Cost</b>	<b>\$(49,381,710)</b>	<b>\$81,234,392</b>	<b>\$44,385,248</b>	<b>\$58,005,179</b>	<b>\$13,619,931</b>	<b>30.7%</b>
Positions	368.0	368.0	370.0	371.0	1.0	0.3%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$50,560,565	\$55,980,937	\$57,765,961	\$58,008,892	\$242,931	0.4%
Services & Supplies	\$97,902,429	\$149,943,564	\$146,330,542	\$145,707,542	\$(623,000)	(0.4)%
Other Charges	\$91,652,600	\$94,504,525	\$99,681,527	\$113,681,527	\$14,000,000	14.0%
Interfund Charges	\$206,387,667	\$291,010,000	\$303,000,000	\$316,000,000	\$13,000,000	4.3%
Cost of Goods Sold	\$1,019,957	\$1,025,000	\$1,100,000	\$1,100,000	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$447,523,218</b>	<b>\$592,464,026</b>	<b>\$607,878,030</b>	<b>\$634,497,961</b>	<b>\$26,619,931</b>	<b>4.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$447,523,218</b>	<b>\$592,464,026</b>	<b>\$607,878,030</b>	<b>\$634,497,961</b>	<b>\$26,619,931</b>	<b>4.4%</b>
Licenses, Permits & Franchises	\$74,306	\$74,796	\$76,424	\$76,424	—	—%
Fines, Forfeitures & Penalties	\$55,839	\$13,370	\$27,381	\$27,381	—	—%
Revenue from Use Of Money & Property	\$217,503,980	\$210,526,443	\$228,340,776	\$228,340,776	—	—%
Intergovernmental Revenues	\$13,606,032	\$537,756	\$14,382,008	\$14,382,008	—	—%
Charges for Services	\$34,200,336	\$31,940,145	\$36,892,013	\$36,892,013	—	—%
Miscellaneous Revenues	\$36,965,845	\$27,137,124	\$40,774,180	\$40,774,180	—	—%
Other Financing Sources	\$107,066	—	—	—	—	—%
<b>Revenue</b>	<b>\$302,513,404</b>	<b>\$270,229,634</b>	<b>\$320,492,782</b>	<b>\$320,492,782</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	\$194,391,523	\$241,000,000	\$243,000,000	\$256,000,000	\$13,000,000	5.3%
<b>Total Interfund Reimbursements</b>	<b>\$194,391,523</b>	<b>\$241,000,000</b>	<b>\$243,000,000</b>	<b>\$256,000,000</b>	<b>\$13,000,000</b>	<b>5.3%</b>
<b>Total Revenue</b>	<b>\$496,904,927</b>	<b>\$511,229,634</b>	<b>\$563,492,782</b>	<b>\$576,492,782</b>	<b>\$13,000,000</b>	<b>2.3%</b>
<b>Net Cost</b>	<b>\$(49,381,710)</b>	<b>\$81,234,392</b>	<b>\$44,385,248</b>	<b>\$58,005,179</b>	<b>\$13,619,931</b>	<b>30.7%</b>
Positions	368.0	368.0	370.0	371.0	1.0	0.3%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit. Summaries of applicable position changes and growth are provided in this section.

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

- 1.0 FTE increase in recommended growth requests.

### Summary of September Recommended Growth by Program

Program	Intrafund		Total Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Administration and Finance	309,779	—	—	309,779	1.0
Airport Operations	(66,848)	—	—	(66,848)	—

## Administration and Finance

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$13,274,297	\$13,419,719	\$13,960,226	\$14,270,005	\$309,779	2.2%
Services & Supplies	\$13,686,996	\$25,180,197	\$25,008,529	\$25,008,529	—	—%
Other Charges	\$91,652,600	\$94,504,525	\$99,681,527	\$113,681,527	\$14,000,000	14.0%
<b>Gross Expenditures/ Appropriations</b>	<b>\$118,613,893</b>	<b>\$133,104,441</b>	<b>\$138,650,282</b>	<b>\$152,960,061</b>	<b>\$14,309,779</b>	<b>10.3%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$118,613,893</b>	<b>\$133,104,441</b>	<b>\$138,650,282</b>	<b>\$152,960,061</b>	<b>\$14,309,779</b>	<b>10.3%</b>
Revenue from Use Of Money & Property	\$198,807	—	—	—	—	—%
Intergovernmental Revenues	\$7,832,493	—	—	—	—	—%
Charges for Services	\$263,799	—	—	—	—	—%
Miscellaneous Revenues	\$639	—	—	—	—	—%
<b>Revenue</b>	<b>\$8,295,737</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	\$194,391,523	\$241,000,000	\$240,000,000	\$253,000,000	\$13,000,000	5.4%
<b>Total Interfund Reimbursements</b>	<b>\$194,391,523</b>	<b>\$241,000,000</b>	<b>\$240,000,000</b>	<b>\$253,000,000</b>	<b>\$13,000,000</b>	<b>5.4%</b>
<b>Total Revenue</b>	<b>\$202,687,260</b>	<b>\$241,000,000</b>	<b>\$240,000,000</b>	<b>\$253,000,000</b>	<b>\$13,000,000</b>	<b>5.4%</b>
<b>Net Cost</b>	<b>\$(84,073,367)</b>	<b>\$(107,895,559)</b>	<b>\$(101,349,718)</b>	<b>\$(100,039,939)</b>	<b>\$1,309,779</b>	<b>(1.3)%</b>
Positions	68.0	68.0	69.0	70.0	1.0	1.4%

### Summary of Changes

The change in total appropriations is due to:

- An increase in appropriations for interest expenses due to the upcoming Airport Bonds issuance.
- Recommended growth detailed later in this section.

The change in total revenue, including interfund reimbursements, is due to reimbursements from the Airport Revenue program to cover additional costs.

Net Cost reflects an increase in retained earnings for the budget year.

## September Recommended Growth Detail for the Program

	<b>Expenditures</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>SCDA - Add 1.0 FTE Assistant Director of Airports</b>					
	292,412	—	—	292,412	1.0
Add 1.0 FTE Assistant Director of Airports in the Administration & Finance program to oversee day-to-day operations and the implementation of major Airport initiatives, relieving the Director of Airports to focus on key Airport initiatives and stakeholders. Funded by Airport revenue.					
<b>SCDA - Reallocate 1.0 FTE Airport Manager to 1.0 FTE Park Maintenance Superintendent (June Growth Reversal)</b>					
	17,367	—	—	17,367	—
June growth reversal - Reallocate 1.0 FTE Airport Manager back to 1.0 FTE Park Maintenance Superintendent due to the Department of Personnel Services Class and Pay denying the position reallocation. This request impacts the Airport Operations and Administration and Finance programs.					

## Airport Operations

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$33,038,753	\$36,585,689	\$37,882,996	\$37,816,148	\$(66,848)	(0.2)%
Services & Supplies	\$82,160,907	\$119,952,542	\$117,686,603	\$117,063,603	\$(623,000)	(0.5)%
Cost of Goods Sold	\$1,019,957	\$1,025,000	\$1,100,000	\$1,100,000	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$116,219,618</b>	<b>\$157,563,231</b>	<b>\$156,669,599</b>	<b>\$155,979,751</b>	<b>\$(689,848)</b>	<b>(0.4)%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$116,219,618</b>	<b>\$157,563,231</b>	<b>\$156,669,599</b>	<b>\$155,979,751</b>	<b>\$(689,848)</b>	<b>(0.4)%</b>
<b>Total Revenue</b>	—	—	—	—	—	—%
<b>Net Cost</b>	<b>\$116,219,618</b>	<b>\$157,563,231</b>	<b>\$156,669,599</b>	<b>\$155,979,751</b>	<b>\$(689,848)</b>	<b>(0.4)%</b>
Positions	264.0	263.0	265.0	265.0	—	—%

### Summary of Changes

The change in total appropriations is due to:

- A decrease in contracted services associated with maintenance projects across the airport system.
- Recommended Growth detailed later in this section.

Net Cost reflects a decrease in retained earnings for the budget year.

### September Recommended Growth Detail for the Program

	Intrafund		Total Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
<b>SCDA - Reallocate 1.0 FTE Airport Manager to 1.0 FTE Park Maintenance Superintendent (June Growth Reversal)</b>					
	(66,848)	—	—	(66,848)	—

June growth reversal - Reallocate 1.0 FTE Airport Manager back to 1.0 FTE Park Maintenance Superintendent due to the Department of Personnel Services Class and Pay denying the position reallocation. This request impacts the Airport Operations and Administration and Finance programs.



## Airport Revenues

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Interfund Charges	\$206,387,667	\$291,010,000	\$303,000,000	\$316,000,000	\$13,000,000	4.3%
<b>Gross Expenditures/ Appropriations</b>	<b>\$206,387,667</b>	<b>\$291,010,000</b>	<b>\$303,000,000</b>	<b>\$316,000,000</b>	<b>\$13,000,000</b>	<b>4.3%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$206,387,667</b>	<b>\$291,010,000</b>	<b>\$303,000,000</b>	<b>\$316,000,000</b>	<b>\$13,000,000</b>	<b>4.3%</b>
Licenses, Permits & Franchises	\$74,306	\$74,796	\$76,424	\$76,424	—	—%
Fines, Forfeitures & Penalties	\$55,839	\$13,370	\$27,381	\$27,381	—	—%
Revenue from Use Of Money & Property	\$217,305,173	\$210,526,443	\$228,340,776	\$228,340,776	—	—%
Intergovernmental Revenues	\$5,773,539	\$537,756	\$14,382,008	\$14,382,008	—	—%
Charges for Services	\$33,936,538	\$31,940,145	\$36,892,013	\$36,892,013	—	—%
Miscellaneous Revenues	\$36,964,167	\$27,137,124	\$40,774,180	\$40,774,180	—	—%
Other Financing Sources	\$107,066	—	—	—	—	—%
<b>Revenue</b>	<b>\$294,216,628</b>	<b>\$270,229,634</b>	<b>\$320,492,782</b>	<b>\$320,492,782</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	—	—	\$3,000,000	\$3,000,000	—	—%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>—</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$294,216,628</b>	<b>\$270,229,634</b>	<b>\$323,492,782</b>	<b>\$323,492,782</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(87,828,961)</b>	<b>\$20,780,366</b>	<b>\$(20,492,782)</b>	<b>\$(7,492,782)</b>	<b>\$13,000,000</b>	<b>(63.4)%</b>

### Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfers to the Administration and Finance program for increased interest expenses from the upcoming Airport Bonds issuance.

Net Cost reflects an increase in retained earnings for the budget year.

## Airport-Cap Outlay

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Executive Airport	—	\$2,900,000	\$3,250,000	\$3,250,000	—	—%
International Airport	\$63,612,055	\$139,392,756	\$487,757,976	\$482,211,976	\$(5,546,000)	(1.1)%
Mather Airport	\$2,530,203	\$20,728,900	\$25,570,000	\$26,155,000	\$585,000	2.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$66,142,258</b>	<b>\$163,021,656</b>	<b>\$516,577,976</b>	<b>\$511,616,976</b>	<b>\$(4,961,000)</b>	<b>(1.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$66,142,258</b>	<b>\$163,021,656</b>	<b>\$516,577,976</b>	<b>\$511,616,976</b>	<b>\$(4,961,000)</b>	<b>(1.0)%</b>
<b>Revenue</b>	<b>\$12,142,059</b>	<b>—</b>	<b>\$446,258,976</b>	<b>\$446,258,976</b>	<b>—</b>	<b>—%</b>
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$50,010,000</b>	<b>\$60,000,000</b>	<b>\$60,000,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$12,142,059</b>	<b>\$50,010,000</b>	<b>\$506,258,976</b>	<b>\$506,258,976</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$54,000,198</b>	<b>\$113,011,656</b>	<b>\$10,319,000</b>	<b>\$5,358,000</b>	<b>\$(4,961,000)</b>	<b>(48.1)%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Other Charges	—	\$1,176,856	\$503,076	\$503,076	—	—%
Land	—	\$500,000	\$500,000	\$500,000	—	—%
Improvements	\$62,284,910	\$142,393,300	\$500,086,900	\$495,465,900	\$(4,621,000)	(0.9)%
Equipment	\$3,520,422	\$17,751,500	\$14,928,000	\$14,588,000	\$(340,000)	(2.3)%
Computer Software	\$336,926	\$1,200,000	\$560,000	\$560,000	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$66,142,258</b>	<b>\$163,021,656</b>	<b>\$516,577,976</b>	<b>\$511,616,976</b>	<b>\$(4,961,000)</b>	<b>(1.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$66,142,258</b>	<b>\$163,021,656</b>	<b>\$516,577,976</b>	<b>\$511,616,976</b>	<b>\$(4,961,000)</b>	<b>(1.0)%</b>
Revenue from Use Of Money & Property	\$4,309,566	—	—	—	—	—%
Intergovernmental Revenues	\$7,832,493	—	\$33,688,000	\$33,688,000	—	—%
Other Financing Sources	—	—	\$412,570,976	\$412,570,976	—	—%
<b>Revenue</b>	<b>\$12,142,059</b>	<b>—</b>	<b>\$446,258,976</b>	<b>\$446,258,976</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	—	\$50,010,000	\$60,000,000	\$60,000,000	—	—%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$50,010,000</b>	<b>\$60,000,000</b>	<b>\$60,000,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$12,142,059</b>	<b>\$50,010,000</b>	<b>\$506,258,976</b>	<b>\$506,258,976</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$54,000,198</b>	<b>\$113,011,656</b>	<b>\$10,319,000</b>	<b>\$5,358,000</b>	<b>\$(4,961,000)</b>	<b>(48.1)%</b>

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

## International Airport

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Other Charges	—	\$1,176,856	\$503,076	\$503,076	—	—%
Land	—	\$500,000	\$500,000	\$500,000	—	—%
Improvements	\$59,754,708	\$118,764,400	\$471,266,900	\$466,060,900	\$(5,206,000)	(1.1)%
Equipment	\$3,520,422	\$17,751,500	\$14,928,000	\$14,588,000	\$(340,000)	(2.3)%
Computer Software	\$336,926	\$1,200,000	\$560,000	\$560,000	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$63,612,055</b>	<b>\$139,392,756</b>	<b>\$487,757,976</b>	<b>\$482,211,976</b>	<b>\$(5,546,000)</b>	<b>(1.1)%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$63,612,055</b>	<b>\$139,392,756</b>	<b>\$487,757,976</b>	<b>\$482,211,976</b>	<b>\$(5,546,000)</b>	<b>(1.1)%</b>
Revenue from Use Of Money & Property	\$4,309,566	—	—	—	—	—%
Intergovernmental Revenues	\$7,832,493	—	\$33,688,000	\$33,688,000	—	—%
Other Financing Sources	—	—	\$412,570,976	\$412,570,976	—	—%
<b>Revenue</b>	<b>\$12,142,059</b>	<b>—</b>	<b>\$446,258,976</b>	<b>\$446,258,976</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	—	\$50,010,000	\$60,000,000	\$60,000,000	—	—%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$50,010,000</b>	<b>\$60,000,000</b>	<b>\$60,000,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$12,142,059</b>	<b>\$50,010,000</b>	<b>\$506,258,976</b>	<b>\$506,258,976</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$51,469,996</b>	<b>\$89,382,756</b>	<b>\$(18,501,000)</b>	<b>\$(24,047,000)</b>	<b>\$(5,546,000)</b>	<b>30.0%</b>

### Summary of Changes

The change in total appropriations is due to:

- A decrease in equipment costs resulting from previously re-budgeted equipment arriving in FY 2023-24.
- A net decrease in costs for eight different capital projects resulting from updated cost estimates and priority shifts.

Net Cost reflects an increase in retained earnings for the budget year.

## Mather Airport

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Improvements	\$2,530,203	\$20,728,900	\$25,570,000	\$26,155,000	\$585,000	2.3%
<b>Gross Expenditures/ Appropriations</b>	<b>\$2,530,203</b>	<b>\$20,728,900</b>	<b>\$25,570,000</b>	<b>\$26,155,000</b>	<b>\$585,000</b>	<b>2.3%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$2,530,203</b>	<b>\$20,728,900</b>	<b>\$25,570,000</b>	<b>\$26,155,000</b>	<b>\$585,000</b>	<b>2.3%</b>
<b>Total Revenue</b>	—	—	—	—	—	—%
<b>Net Cost</b>	<b>\$2,530,203</b>	<b>\$20,728,900</b>	<b>\$25,570,000</b>	<b>\$26,155,000</b>	<b>\$585,000</b>	<b>2.3%</b>

### Summary of Changes

The change in total appropriations is due to a net increase in costs across five different capital projects resulting from updated cost estimates and priority shifts.

Net Cost reflects a decrease in retained earnings for the budget year.

## Animal Care Services

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Administration	\$6,084,145	\$6,288,838	\$6,734,412	\$6,734,412	—	—%
Community Outreach	\$605,781	\$688,118	\$548,635	\$548,635	—	—%
Dispatch & Fields Services	\$4,543,268	\$4,380,735	\$4,029,122	\$4,029,122	—	—%
Shelter Services	\$9,727,208	\$9,631,452	\$10,312,137	\$10,328,846	\$16,709	0.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$20,960,401</b>	<b>\$20,989,143</b>	<b>\$21,624,306</b>	<b>\$21,641,015</b>	<b>\$16,709</b>	<b>0.1%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(6,736,744)</b>	<b>\$(6,218,533)</b>	<b>\$(6,504,063)</b>	<b>\$(6,504,063)</b>	—	—%
<b>Total Expenditures/Appropriations</b>	<b>\$14,223,657</b>	<b>\$14,770,610</b>	<b>\$15,120,243</b>	<b>\$15,136,952</b>	<b>\$16,709</b>	<b>0.1%</b>
<b>Revenue</b>	<b>\$1,690,328</b>	<b>\$1,501,534</b>	<b>\$1,861,134</b>	<b>\$1,461,134</b>	<b>\$(400,000)</b>	<b>(21.5)%</b>
<b>Total Interfund Reimbursements</b>	—	\$320,693	\$270,038	\$458,590	\$188,552	69.8%
<b>Total Revenue</b>	<b>\$1,690,328</b>	<b>\$1,822,227</b>	<b>\$2,131,172</b>	<b>\$1,919,724</b>	<b>\$(211,448)</b>	<b>(9.9)%</b>
<b>Net Cost</b>	<b>\$12,533,329</b>	<b>\$12,948,383</b>	<b>\$12,989,071</b>	<b>\$13,217,228</b>	<b>\$228,157</b>	<b>1.8%</b>
Positions	67.0	67.0	67.0	67.0	—	—%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$6,799,842	\$7,210,873	\$7,383,135	\$7,399,844	\$16,709	0.2%
Services & Supplies	\$5,408,796	\$5,521,401	\$5,654,465	\$5,654,465	—	—%
Other Charges	\$960	\$993	\$1,000	\$1,000	—	—%
Equipment	\$6,328	—	—	—	—	—%
Interfund Charges	\$1,565,371	\$1,565,372	\$1,565,252	\$1,565,252	—	—%
Intrafund Charges	\$7,179,103	\$6,690,504	\$7,020,454	\$7,020,454	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$20,960,401</b>	<b>\$20,989,143</b>	<b>\$21,624,306</b>	<b>\$21,641,015</b>	<b>\$16,709</b>	<b>0.1%</b>
Other Intrafund Reimbursements	\$(6,736,744)	\$(6,218,533)	\$(6,504,063)	\$(6,504,063)	—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(6,736,744)</b>	<b>\$(6,218,533)</b>	<b>\$(6,504,063)</b>	<b>\$(6,504,063)</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$14,223,657</b>	<b>\$14,770,610</b>	<b>\$15,120,243</b>	<b>\$15,136,952</b>	<b>\$16,709</b>	<b>0.1%</b>
Licenses, Permits & Franchises	\$265,189	\$350,000	\$350,000	\$350,000	—	—%
Intergovernmental Revenues	\$688,266	\$604,254	\$613,854	\$213,854	\$(400,000)	(65.2)%
Charges for Services	\$547,803	\$228,000	\$578,000	\$578,000	—	—%
Miscellaneous Revenues	\$189,070	\$319,280	\$319,280	\$319,280	—	—%
<b>Revenue</b>	<b>\$1,690,328</b>	<b>\$1,501,534</b>	<b>\$1,861,134</b>	<b>\$1,461,134</b>	<b>\$(400,000)</b>	<b>(21.5)%</b>
Other Interfund Reimbursements	—	\$320,693	\$270,038	\$458,590	\$188,552	69.8%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$320,693</b>	<b>\$270,038</b>	<b>\$458,590</b>	<b>\$188,552</b>	<b>69.8%</b>
<b>Total Revenue</b>	<b>\$1,690,328</b>	<b>\$1,822,227</b>	<b>\$2,131,172</b>	<b>\$1,919,724</b>	<b>\$(211,448)</b>	<b>(9.9)%</b>
<b>Net Cost</b>	<b>\$12,533,329</b>	<b>\$12,948,383</b>	<b>\$12,989,071</b>	<b>\$13,217,228</b>	<b>\$228,157</b>	<b>1.8%</b>
Positions	67.0	67.0	67.0	67.0	—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit. A summary of growth is provided in this section.

## Summary of September Recommended Growth by Program

Program	Intrafund		Total Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Shelter Services	16,709	—	—	16,709	—

## Shelter Services

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$3,711,578	\$4,008,574	\$4,122,994	\$4,139,703	\$16,709	0.4%
Services & Supplies	\$1,560,495	\$1,551,394	\$1,566,471	\$1,566,471	—	—%
Equipment	\$6,328	—	—	—	—	—%
Intrafund Charges	\$4,373,463	\$4,071,484	\$4,622,672	\$4,622,672	—	—%
Cost of Goods Sold	\$75,343	—	—	—	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$9,727,208</b>	<b>\$9,631,452</b>	<b>\$10,312,137</b>	<b>\$10,328,846</b>	<b>\$16,709</b>	<b>0.2%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$9,727,208</b>	<b>\$9,631,452</b>	<b>\$10,312,137</b>	<b>\$10,328,846</b>	<b>\$16,709</b>	<b>0.2%</b>
Licenses, Permits & Franchises	\$265,189	\$350,000	\$350,000	\$350,000	—	—%
Intergovernmental Revenues	\$551,743	\$405,000	\$405,000	\$5,000	\$(400,000)	(98.8)%
Charges for Services	\$541,569	\$225,000	\$225,000	\$225,000	—	—%
Miscellaneous Revenues	\$85,072	\$184,280	\$184,280	\$184,280	—	—%
<b>Revenue</b>	<b>\$1,443,573</b>	<b>\$1,164,280</b>	<b>\$1,164,280</b>	<b>\$764,280</b>	<b>\$(400,000)</b>	<b>(34.4)%</b>
Other Interfund Reimbursements	—	\$320,693	\$270,038	\$458,590	\$188,552	69.8%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$320,693</b>	<b>\$270,038</b>	<b>\$458,590</b>	<b>\$188,552</b>	<b>69.8%</b>
<b>Total Revenue</b>	<b>\$1,443,573</b>	<b>\$1,484,973</b>	<b>\$1,434,318</b>	<b>\$1,222,870</b>	<b>\$(211,448)</b>	<b>(14.7)%</b>
<b>Net Cost</b>	<b>\$8,283,635</b>	<b>\$8,146,479</b>	<b>\$8,877,819</b>	<b>\$9,105,976</b>	<b>\$228,157</b>	<b>2.6%</b>
Positions	44.0	43.0	44.0	44.0	—	—%

### Summary of Changes

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

The change in total appropriations is due to:

- Recommended growth detailed later in this section.

The change in total revenue, including interfund reimbursements, is due to:

- A reduction in revenue from the American Rescue Plan Act for the Spay/Neuter and Vaccination Services for Homeless Pets project that was fully expended in the prior fiscal year.
- An increase in reimbursements from the Animal Care-Restricted Revenues budget (BU 3220800) to fund eligible program expenditures, including spay and neuter services and other animal control costs.



### September Recommended Growth Detail for the Program

	Intrafund				
	Expenditures	Reimbursements	Total Revenue	Net Cost	FTE
<b>ACS - Reallocate 1.0 FTE Veterinarian to 1.0 FTE Chief of Shelter Medicine - Shelter Services</b>					
	16,709	—	—	16,709	—

Reallocate 1.0 FTE Veterinarian position to 1.0 FTE Chief of Shelter Medicine position. The shelter currently has 3.0 FTE filled Veterinarian positions. Animal Care Services would like to reallocate one of the three positions to a leadership role. The Chief of Shelter Medicine would prepare the medical protocols for the shelter and hospital. This would provide consistency in the delivery of shelter medicine. This request is pending completion of the exam process. This request was prioritized for funding in September.

### Animal Care-Restricted Revenues

#### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Restricted - Community Spay & Neuter	—	\$365,378	\$270,038	\$458,590	\$188,552	69.8%
<b>Gross Expenditures/Appropriations</b>	<b>—</b>	<b>\$365,378</b>	<b>\$270,038</b>	<b>\$458,590</b>	<b>\$188,552</b>	<b>69.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>—</b>	<b>\$365,378</b>	<b>\$270,038</b>	<b>\$458,590</b>	<b>\$188,552</b>	<b>69.8%</b>
<b>Total Financing Uses</b>	<b>—</b>	<b>\$365,378</b>	<b>\$270,038</b>	<b>\$458,590</b>	<b>\$188,552</b>	<b>69.8%</b>
<b>Revenue</b>	<b>\$33,212</b>	<b>\$131,000</b>	<b>\$191,000</b>	<b>\$191,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$33,212</b>	<b>\$131,000</b>	<b>\$191,000</b>	<b>\$191,000</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$234,378</b>	<b>\$234,378</b>	<b>\$79,038</b>	<b>\$267,590</b>	<b>\$188,552</b>	<b>238.6%</b>
<b>Total Financing Sources</b>	<b>\$267,590</b>	<b>\$365,378</b>	<b>\$270,038</b>	<b>\$458,590</b>	<b>\$188,552</b>	<b>69.8%</b>
<b>Net Cost</b>	<b>\$(267,590)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Interfund Charges	—	\$320,693	\$270,038	\$458,590	\$188,552	69.8%
Appropriation for Contingencies	—	\$44,685	—	—	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>—</b>	<b>\$365,378</b>	<b>\$270,038</b>	<b>\$458,590</b>	<b>\$188,552</b>	<b>69.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>—</b>	<b>\$365,378</b>	<b>\$270,038</b>	<b>\$458,590</b>	<b>\$188,552</b>	<b>69.8%</b>
<b>Total Financing Uses</b>	<b>—</b>	<b>\$365,378</b>	<b>\$270,038</b>	<b>\$458,590</b>	<b>\$188,552</b>	<b>69.8%</b>
Licenses, Permits & Franchises	\$21,148	—	—	—	—	—%
Revenue from Use Of Money & Property	\$12,064	\$1,000	\$1,000	\$1,000	—	—%
Charges for Services	—	\$130,000	\$190,000	\$190,000	—	—%
<b>Revenue</b>	<b>\$33,212</b>	<b>\$131,000</b>	<b>\$191,000</b>	<b>\$191,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$33,212</b>	<b>\$131,000</b>	<b>\$191,000</b>	<b>\$191,000</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$234,378	\$234,378	\$79,038	\$267,590	\$188,552	238.6%
<b>Total Use of Fund Balance</b>	<b>\$234,378</b>	<b>\$234,378</b>	<b>\$79,038</b>	<b>\$267,590</b>	<b>\$188,552</b>	<b>238.6%</b>
<b>Total Financing Sources</b>	<b>\$267,590</b>	<b>\$365,378</b>	<b>\$270,038</b>	<b>\$458,590</b>	<b>\$188,552</b>	<b>69.8%</b>
<b>Net Cost</b>	<b>\$(267,590)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- An increase in interfund transfers to the Animal Care Services budget (BU 3220000) to fund eligible program expenditures, including spay and neuter services and other animal control costs, as a result of higher than anticipated fund balance.

## Community Development

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
DCD-Code Enforcement	\$10,562,568	\$11,785,232	\$11,943,485	\$11,943,485	—	—%
DCD-Planning and Environmental Review	\$13,446,698	\$15,283,396	\$15,621,464	\$16,041,464	\$420,000	2.7%
Development Services	\$181,663	\$851,726	\$934,017	\$934,017	—	—%
Office of the Director and Administration	\$2,116,699	\$2,586,952	\$2,700,998	\$2,700,998	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$26,307,628</b>	<b>\$30,507,306</b>	<b>\$31,199,964</b>	<b>\$31,619,964</b>	<b>\$420,000</b>	<b>1.3%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(1,195,900)</b>	<b>\$(1,256,745)</b>	<b>\$(1,358,782)</b>	<b>\$(1,358,782)</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$25,111,728</b>	<b>\$29,250,561</b>	<b>\$29,841,182</b>	<b>\$30,261,182</b>	<b>\$420,000</b>	<b>1.4%</b>
<b>Revenue</b>	<b>\$14,649,303</b>	<b>\$16,481,567</b>	<b>\$17,140,417</b>	<b>\$17,140,417</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$14,649,303</b>	<b>\$16,481,567</b>	<b>\$17,140,417</b>	<b>\$17,140,417</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$10,462,425</b>	<b>\$12,768,994</b>	<b>\$12,700,765</b>	<b>\$13,120,765</b>	<b>\$420,000</b>	<b>3.3%</b>
Positions	135.8	135.8	138.8	138.8	—	—%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$17,250,491	\$20,205,340	\$20,993,715	\$20,993,715	—	—%
Services & Supplies	\$6,657,526	\$7,597,280	\$7,543,137	\$8,018,137	\$475,000	6.3%
Other Charges	\$147,536	\$204,750	\$110,000	\$110,000	—	—%
Equipment	\$9,243	\$63,500	\$63,500	\$8,500	\$(55,000)	(86.6)%
Interfund Charges	\$483,480	\$483,480	\$483,480	\$483,480	—	—%
Intrafund Charges	\$1,759,352	\$1,952,956	\$2,006,132	\$2,006,132	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$26,307,628</b>	<b>\$30,507,306</b>	<b>\$31,199,964</b>	<b>\$31,619,964</b>	<b>\$420,000</b>	<b>1.3%</b>
Other Intrafund Reimbursements	\$(656,544)	\$(659,568)	\$(1,358,782)	\$(1,358,782)	—	—%
Intrafund Reimbursements within Department	\$(539,356)	\$(597,177)	—	—	—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,195,900)</b>	<b>\$(1,256,745)</b>	<b>\$(1,358,782)</b>	<b>\$(1,358,782)</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$25,111,728</b>	<b>\$29,250,561</b>	<b>\$29,841,182</b>	<b>\$30,261,182</b>	<b>\$420,000</b>	<b>1.4%</b>
Licenses, Permits & Franchises	\$1,539,983	\$1,586,700	\$1,582,700	\$1,582,700	—	—%
Fines, Forfeitures & Penalties	\$345,125	\$800,000	\$800,000	\$800,000	—	—%
Intergovernmental Revenues	\$425,370	\$350,000	\$500,000	\$500,000	—	—%
Charges for Services	\$10,690,546	\$11,973,122	\$12,485,972	\$12,485,972	—	—%
Miscellaneous Revenues	\$1,648,279	\$1,771,745	\$1,771,745	\$1,771,745	—	—%
<b>Revenue</b>	<b>\$14,649,303</b>	<b>\$16,481,567</b>	<b>\$17,140,417</b>	<b>\$17,140,417</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$14,649,303</b>	<b>\$16,481,567</b>	<b>\$17,140,417</b>	<b>\$17,140,417</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$10,462,425</b>	<b>\$12,768,994</b>	<b>\$12,700,765</b>	<b>\$13,120,765</b>	<b>\$420,000</b>	<b>3.3%</b>
Positions	135.8	135.8	138.8	138.8	—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

### DCD-Code Enforcement

#### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$6,407,947	\$7,024,358	\$7,301,630	\$7,301,630	—	—%
Services & Supplies	\$2,763,424	\$3,244,411	\$3,228,034	\$3,283,034	\$55,000	1.7%
Other Charges	\$85,844	\$104,750	\$10,000	\$10,000	—	—%
Equipment	—	\$55,000	\$55,000	—	\$(55,000)	(100.0)%
Interfund Charges	\$483,480	\$483,480	\$483,480	\$483,480	—	—%
Intrafund Charges	\$821,874	\$873,233	\$865,341	\$865,341	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$10,562,568</b>	<b>\$11,785,232</b>	<b>\$11,943,485</b>	<b>\$11,943,485</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$10,562,568</b>	<b>\$11,785,232</b>	<b>\$11,943,485</b>	<b>\$11,943,485</b>	<b>—</b>	<b>—%</b>
Licenses, Permits & Franchises	\$1,465,047	\$1,467,700	\$1,467,700	\$1,467,700	—	—%
Fines, Forfeitures & Penalties	\$345,125	\$800,000	\$800,000	\$800,000	—	—%
Charges for Services	\$1,519,393	\$1,637,000	\$1,797,000	\$1,797,000	—	—%
Miscellaneous Revenues	\$1,215,504	\$1,234,862	\$1,234,862	\$1,234,862	—	—%
<b>Revenue</b>	<b>\$4,545,068</b>	<b>\$5,139,562</b>	<b>\$5,299,562</b>	<b>\$5,299,562</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$4,545,068</b>	<b>\$5,139,562</b>	<b>\$5,299,562</b>	<b>\$5,299,562</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$6,017,500</b>	<b>\$6,645,670</b>	<b>\$6,643,923</b>	<b>\$6,643,923</b>	<b>—</b>	<b>—%</b>
Positions	56.0	56.0	56.0	56.0	—	—%

#### Summary of Changes

There is no net change in total appropriations. However, the purchase of camera equipment is being appropriately budgeted in the Services and Supplies object rather than the Equipment object.

## DCD-Planning and Environmental Review

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$8,846,300	\$10,268,921	\$10,613,218	\$10,613,218	—	—%
Services & Supplies	\$3,605,327	\$3,869,286	\$3,895,310	\$4,315,310	\$420,000	10.8%
Other Charges	\$61,692	\$100,000	\$100,000	\$100,000	—	—%
Equipment	\$9,243	\$8,500	\$8,500	\$8,500	—	—%
Intrafund Charges	\$924,135	\$1,036,689	\$1,004,436	\$1,004,436	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$13,446,698</b>	<b>\$15,283,396</b>	<b>\$15,621,464</b>	<b>\$16,041,464</b>	<b>\$420,000</b>	<b>2.7%</b>
Other Intrafund Reimbursements	\$(656,544)	\$(659,568)	\$(685,951)	\$(685,951)	—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(656,544)</b>	<b>\$(659,568)</b>	<b>\$(685,951)</b>	<b>\$(685,951)</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$12,790,154</b>	<b>\$14,623,828</b>	<b>\$14,935,513</b>	<b>\$15,355,513</b>	<b>\$420,000</b>	<b>2.8%</b>
Licenses, Permits & Franchises	\$74,937	\$119,000	\$115,000	\$115,000	—	—%
Intergovernmental Revenues	\$425,370	\$350,000	\$500,000	\$500,000	—	—%
Charges for Services	\$7,570,151	\$8,490,118	\$8,689,012	\$8,689,012	—	—%
Miscellaneous Revenues	\$432,776	\$536,883	\$536,883	\$536,883	—	—%
<b>Revenue</b>	<b>\$8,503,233</b>	<b>\$9,496,001</b>	<b>\$9,840,895</b>	<b>\$9,840,895</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$8,503,233</b>	<b>\$9,496,001</b>	<b>\$9,840,895</b>	<b>\$9,840,895</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$4,286,921</b>	<b>\$5,127,827</b>	<b>\$5,094,618</b>	<b>\$5,514,618</b>	<b>\$420,000</b>	<b>8.2%</b>
Positions	63.8	63.8	66.8	66.8	—	—%

### Summary of Changes

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

The change in total appropriations is due to:

- Re-budgeting of FY 2023-24 one-time funding for a fee study.
- Re-budgeting of FY 2023-24 remaining balance of one-time funding for the Climate Action Plan initial phase.

## Development and Code Services

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
DCS - Administrative Services	\$(9,485)	—	—	—	—	—%
DCS - Building Permits & Inspection	\$22,048,726	\$24,569,602	\$25,242,567	\$25,292,567	\$50,000	0.2%
DCS - Construction Management and Inspection Division	\$28,235,323	\$38,451,846	\$35,566,794	\$35,384,282	\$(182,512)	(0.5)%
DCS - County Engineering	\$13,537,073	\$15,253,059	\$16,952,361	\$17,036,222	\$83,861	0.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$63,811,636</b>	<b>\$78,274,507</b>	<b>\$77,761,722</b>	<b>\$77,713,071</b>	<b>\$(48,651)</b>	<b>(0.1)%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(2,461,921)</b>	<b>\$(2,964,306)</b>	<b>\$(2,876,663)</b>	<b>\$(2,778,012)</b>	<b>\$98,651</b>	<b>(3.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$61,349,716</b>	<b>\$75,310,201</b>	<b>\$74,885,059</b>	<b>\$74,935,059</b>	<b>\$50,000</b>	<b>0.1%</b>
Provision for Reserves	\$132,042	\$132,042	\$223,897	\$623,165	\$399,268	178.3%
<b>Total Financing Uses</b>	<b>\$61,481,758</b>	<b>\$75,442,243</b>	<b>\$75,108,956</b>	<b>\$75,558,224</b>	<b>\$449,268</b>	<b>0.6%</b>
<b>Revenue</b>	<b>\$60,318,074</b>	<b>\$72,595,305</b>	<b>\$72,149,656</b>	<b>\$72,587,995</b>	<b>\$438,339</b>	<b>0.6%</b>
<b>Total Interfund Reimbursements</b>	<b>\$197,387</b>	<b>\$164,314</b>	<b>\$164,314</b>	<b>\$164,314</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$60,515,461</b>	<b>\$72,759,619</b>	<b>\$72,313,970</b>	<b>\$72,752,309</b>	<b>\$438,339</b>	<b>0.6%</b>
<b>Total Use of Fund Balance</b>	<b>\$2,682,624</b>	<b>\$2,682,624</b>	<b>\$2,794,986</b>	<b>\$2,805,915</b>	<b>\$10,929</b>	<b>0.4%</b>
<b>Total Financing Sources</b>	<b>\$63,198,085</b>	<b>\$75,442,243</b>	<b>\$75,108,956</b>	<b>\$75,558,224</b>	<b>\$449,268</b>	<b>0.6%</b>
<b>Net Cost</b>	<b>\$(1,716,327)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	268.0	268.0	271.0	271.0	—	—%



## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$39,879,062	\$43,657,252	\$45,733,745	\$45,733,745	—	—%
Services & Supplies	\$20,363,003	\$30,219,963	\$27,024,482	\$27,074,482	\$50,000	0.2%
Other Charges	\$1,005,438	\$1,259,624	\$1,771,681	\$1,771,681	—	—%
Equipment	\$102,213	\$173,362	\$355,151	\$355,151	—	—%
Intrafund Charges	\$2,461,921	\$2,964,306	\$2,876,663	\$2,778,012	\$(98,651)	(3.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$63,811,636</b>	<b>\$78,274,507</b>	<b>\$77,761,722</b>	<b>\$77,713,071</b>	<b>\$(48,651)</b>	<b>(0.1)%</b>
Intrafund Reimbursements within Department	\$(2,461,921)	\$(2,964,306)	\$(2,876,663)	\$(2,778,012)	\$98,651	(3.4)%
<b>Total Intrafund Reimbursements</b>	<b>\$(2,461,921)</b>	<b>\$(2,964,306)</b>	<b>\$(2,876,663)</b>	<b>\$(2,778,012)</b>	<b>\$98,651</b>	<b>(3.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$61,349,716</b>	<b>\$75,310,201</b>	<b>\$74,885,059</b>	<b>\$74,935,059</b>	<b>\$50,000</b>	<b>0.1%</b>
Provision for Reserves	\$132,042	\$132,042	\$223,897	\$623,165	\$399,268	178.3%
<b>Total Financing Uses</b>	<b>\$61,481,758</b>	<b>\$75,442,243</b>	<b>\$75,108,956</b>	<b>\$75,558,224</b>	<b>\$449,268</b>	<b>0.6%</b>
Licenses, Permits & Franchises	\$38,030	\$86,000	\$86,000	\$86,000	—	—%
Fines, Forfeitures & Penalties	\$90,661	\$52,640	\$52,640	\$52,640	—	—%
Revenue from Use Of Money & Property	\$(68,762)	—	—	—	—	—%
Charges for Services	\$59,891,804	\$72,080,288	\$71,634,639	\$72,072,978	\$438,339	0.6%
Miscellaneous Revenues	\$366,341	\$376,377	\$376,377	\$376,377	—	—%
<b>Revenue</b>	<b>\$60,318,074</b>	<b>\$72,595,305</b>	<b>\$72,149,656</b>	<b>\$72,587,995</b>	<b>\$438,339</b>	<b>0.6%</b>
Other Interfund Reimbursements	\$197,387	\$164,314	\$164,314	\$164,314	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$197,387</b>	<b>\$164,314</b>	<b>\$164,314</b>	<b>\$164,314</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$60,515,461</b>	<b>\$72,759,619</b>	<b>\$72,313,970</b>	<b>\$72,752,309</b>	<b>\$438,339</b>	<b>0.6%</b>
Reserve Release	\$1,231,682	\$1,231,682	\$406,749	\$1,089,588	\$682,839	167.9%
Fund Balance	\$1,450,942	\$1,450,942	\$2,388,237	\$1,716,327	\$(671,910)	(28.1)%
<b>Total Use of Fund Balance</b>	<b>\$2,682,624</b>	<b>\$2,682,624</b>	<b>\$2,794,986</b>	<b>\$2,805,915</b>	<b>\$10,929</b>	<b>0.4%</b>
<b>Total Financing Sources</b>	<b>\$63,198,085</b>	<b>\$75,442,243</b>	<b>\$75,108,956</b>	<b>\$75,558,224</b>	<b>\$449,268</b>	<b>0.6%</b>
<b>Net Cost</b>	<b>\$(1,716,327)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	268.0	268.0	271.0	271.0	—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

## DCS - Building Permits & Inspection

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$14,542,965	\$15,783,085	\$16,232,196	\$16,232,196	—	—%
Services & Supplies	\$6,658,870	\$7,799,921	\$8,025,180	\$8,075,180	\$50,000	0.6%
Other Charges	\$141,690	\$189,918	\$188,041	\$188,041	—	—%
Intrafund Charges	\$705,201	\$796,678	\$797,150	\$797,150	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$22,048,726</b>	<b>\$24,569,602</b>	<b>\$25,242,567</b>	<b>\$25,292,567</b>	<b>\$50,000</b>	<b>0.2%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$22,048,726</b>	<b>\$24,569,602</b>	<b>\$25,242,567</b>	<b>\$25,292,567</b>	<b>\$50,000</b>	<b>0.2%</b>
<b>Total Financing Uses</b>	<b>\$22,048,726</b>	<b>\$24,569,602</b>	<b>\$25,242,567</b>	<b>\$25,292,567</b>	<b>\$50,000</b>	<b>0.2%</b>
Fines, Forfeitures & Penalties	\$686	—	—	—	—	—%
Revenue from Use Of Money & Property	\$47,249	—	—	—	—	—%
Charges for Services	\$21,871,575	\$23,758,224	\$24,422,494	\$24,597,051	\$174,557	0.7%
Miscellaneous Revenues	\$13,355	\$41,200	\$41,200	\$41,200	—	—%
<b>Revenue</b>	<b>\$21,932,864</b>	<b>\$23,799,424</b>	<b>\$24,463,694</b>	<b>\$24,638,251</b>	<b>\$174,557</b>	<b>0.7%</b>
<b>Total Revenue</b>	<b>\$21,932,864</b>	<b>\$23,799,424</b>	<b>\$24,463,694</b>	<b>\$24,638,251</b>	<b>\$174,557</b>	<b>0.7%</b>
Fund Balance	\$770,178	\$770,178	\$778,873	\$654,316	\$(124,557)	(16.0)%
<b>Total Use of Fund Balance</b>	<b>\$770,178</b>	<b>\$770,178</b>	<b>\$778,873</b>	<b>\$654,316</b>	<b>\$(124,557)</b>	<b>(16.0)%</b>
<b>Total Financing Sources</b>	<b>\$22,703,042</b>	<b>\$24,569,602</b>	<b>\$25,242,567</b>	<b>\$25,292,567</b>	<b>\$50,000</b>	<b>0.2%</b>
<b>Net Cost</b>	<b>\$(654,316)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	102.0	102.0	102.0	102.0	—	—%

### Summary of Changes

The change in total appropriations is due to re-budgeting of FY 2023-24 one-time funding for a Fee Study.

The change in total revenue is due to labor rate adjustments resulting from a decrease in prior year available fund balance. The divisions in this budget unit are fully cost recovered by customer billings; therefore, revenues are budgeted to match expenses. Labor rates are set, monitored, and adjusted to ensure cost recovery.

## DCS - Construction Management and Inspection Division

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$18,419,934	\$19,743,758	\$21,172,721	\$21,172,721	—	—%
Services & Supplies	\$7,525,594	\$16,088,504	\$10,951,313	\$10,951,313	—	—%
Other Charges	\$843,208	\$987,426	\$1,502,159	\$1,502,159	—	—%
Equipment	\$71,476	\$103,362	\$288,951	\$288,951	—	—%
Intrafund Charges	\$1,375,111	\$1,528,796	\$1,651,650	\$1,469,138	\$(182,512)	(11.1)%
<b>Gross Expenditures/ Appropriations</b>	<b>\$28,235,323</b>	<b>\$38,451,846</b>	<b>\$35,566,794</b>	<b>\$35,384,282</b>	<b>\$(182,512)</b>	<b>(0.5)%</b>
Intrafund Reimbursements within Department	\$(1,410,708)	\$(1,573,909)	\$(1,697,757)	\$(1,515,245)	\$182,512	(10.8)%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,410,708)</b>	<b>\$(1,573,909)</b>	<b>\$(1,697,757)</b>	<b>\$(1,515,245)</b>	<b>\$182,512</b>	<b>(10.8)%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$26,824,615</b>	<b>\$36,877,937</b>	<b>\$33,869,037</b>	<b>\$33,869,037</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	\$132,042	\$132,042	\$223,897	\$623,165	\$399,268	178.3%
<b>Total Financing Uses</b>	<b>\$26,956,657</b>	<b>\$37,009,979</b>	<b>\$34,092,934</b>	<b>\$34,492,202</b>	<b>\$399,268</b>	<b>1.2%</b>
Fines, Forfeitures & Penalties	\$91	\$14,840	\$14,840	\$14,840	—	—%
Revenue from Use Of Money & Property	\$(143)	—	—	—	—	—%
Charges for Services	\$25,869,418	\$35,486,036	\$32,945,660	\$32,945,660	—	—%
Miscellaneous Revenues	\$20,302	—	—	—	—	—%
<b>Revenue</b>	<b>\$25,889,668</b>	<b>\$35,500,876</b>	<b>\$32,960,500</b>	<b>\$32,960,500</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$25,889,668</b>	<b>\$35,500,876</b>	<b>\$32,960,500</b>	<b>\$32,960,500</b>	<b>—</b>	<b>—%</b>
Reserve Release	\$1,231,682	\$1,231,682	\$406,749	\$1,089,588	\$682,839	167.9%
Fund Balance	\$277,421	\$277,421	\$725,685	\$442,114	\$(283,571)	(39.1)%
<b>Total Use of Fund Balance</b>	<b>\$1,509,103</b>	<b>\$1,509,103</b>	<b>\$1,132,434</b>	<b>\$1,531,702</b>	<b>\$399,268</b>	<b>35.3%</b>
<b>Total Financing Sources</b>	<b>\$27,398,771</b>	<b>\$37,009,979</b>	<b>\$34,092,934</b>	<b>\$34,492,202</b>	<b>\$399,268</b>	<b>1.2%</b>
<b>Net Cost</b>	<b>\$(442,114)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	120.0	120.0	123.0	123.0	—	—%

## Summary of Changes

There is no net change in total appropriations, including intrafund reimbursements. However, overhead charges from the Administration division and corresponding reimbursements from the other divisions decreased as a result of an increase in available prior year fund balance.

Reserve changes from the Approved Recommended Budget are detailed below:

- CMID Inspection reserve has decreased \$682,839.
- CMID Lab reserve has increased \$399,268.

### DCS - County Engineering

#### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$6,916,163	\$8,130,409	\$8,328,828	\$8,328,828	—	—%
Services & Supplies	\$6,188,024	\$6,331,538	\$8,047,989	\$8,047,989	—	—%
Other Charges	\$20,540	\$82,280	\$81,481	\$81,481	—	—%
Equipment	\$30,737	\$70,000	\$66,200	\$66,200	—	—%
Intrafund Charges	\$381,609	\$638,832	\$427,863	\$511,724	\$83,861	19.6%
<b>Gross Expenditures/ Appropriations</b>	<b>\$13,537,073</b>	<b>\$15,253,059</b>	<b>\$16,952,361</b>	<b>\$17,036,222</b>	<b>\$83,861</b>	<b>0.5%</b>
Intrafund Reimbursements within Department	\$(1,051,213)	\$(1,390,397)	\$(1,178,906)	\$(1,262,767)	\$(83,861)	7.1%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,051,213)</b>	<b>\$(1,390,397)</b>	<b>\$(1,178,906)</b>	<b>\$(1,262,767)</b>	<b>\$(83,861)</b>	<b>7.1%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$12,485,860</b>	<b>\$13,862,662</b>	<b>\$15,773,455</b>	<b>\$15,773,455</b>	<b>—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$12,485,860</b>	<b>\$13,862,662</b>	<b>\$15,773,455</b>	<b>\$15,773,455</b>	<b>—</b>	<b>—%</b>
Licenses, Permits & Franchises	\$38,030	\$86,000	\$86,000	\$86,000	—	—%
Fines, Forfeitures & Penalties	\$89,884	\$37,800	\$37,800	\$37,800	—	—%
Revenue from Use Of Money & Property	\$(115,869)	—	—	—	—	—%
Charges for Services	\$12,150,812	\$12,836,028	\$14,266,485	\$14,530,267	\$263,782	1.8%
Miscellaneous Revenues	\$332,683	\$335,177	\$335,177	\$335,177	—	—%
<b>Revenue</b>	<b>\$12,495,541</b>	<b>\$13,295,005</b>	<b>\$14,725,462</b>	<b>\$14,989,244</b>	<b>\$263,782</b>	<b>1.8%</b>
Other Interfund Reimbursements	\$197,387	\$164,314	\$164,314	\$164,314	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$197,387</b>	<b>\$164,314</b>	<b>\$164,314</b>	<b>\$164,314</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$12,692,928</b>	<b>\$13,459,319</b>	<b>\$14,889,776</b>	<b>\$15,153,558</b>	<b>\$263,782</b>	<b>1.8%</b>
Fund Balance	\$403,343	\$403,343	\$883,679	\$619,897	\$(263,782)	(29.9)%
<b>Total Use of Fund Balance</b>	<b>\$403,343</b>	<b>\$403,343</b>	<b>\$883,679</b>	<b>\$619,897</b>	<b>\$(263,782)</b>	<b>(29.9)%</b>
<b>Total Financing Sources</b>	<b>\$13,096,271</b>	<b>\$13,862,662</b>	<b>\$15,773,455</b>	<b>\$15,773,455</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(610,412)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	46.0	46.0	46.0	46.0	—	—%

## Summary of Changes

There is no net change in total appropriations, including intrafund reimbursements. However, administrative overhead charges and corresponding reimbursements from other units in the program increased to due a lower prior year available fund balance.

The change in total revenue, including interfund reimbursements, is due to labor rate adjustments resulting from changes in prior year available fund balance. Divisions in this budget unit are fully cost recovered by customer billings; therefore, labor rates are set, monitored, and adjusted to ensure full cost recovery.

## Building Inspection

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Building Inspection	\$22,295,420	\$24,537,644	\$24,364,396	\$24,364,396	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$22,295,420</b>	<b>\$24,537,644</b>	<b>\$24,364,396</b>	<b>\$24,364,396</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$22,295,420</b>	<b>\$24,537,644</b>	<b>\$24,364,396</b>	<b>\$24,364,396</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	—	—	—	\$1,565,666	\$1,565,666	—%
<b>Total Financing Uses</b>	<b>\$22,295,420</b>	<b>\$24,537,644</b>	<b>\$24,364,396</b>	<b>\$25,930,062</b>	<b>\$1,565,666</b>	<b>6.4%</b>
<b>Revenue</b>	<b>\$20,774,781</b>	<b>\$20,145,496</b>	<b>\$23,058,553</b>	<b>\$23,058,553</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$20,774,781</b>	<b>\$20,145,496</b>	<b>\$23,058,553</b>	<b>\$23,058,553</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$4,392,148</b>	<b>\$4,392,148</b>	<b>\$1,305,843</b>	<b>\$2,871,509</b>	<b>\$1,565,666</b>	<b>119.9%</b>
<b>Total Financing Sources</b>	<b>\$25,166,929</b>	<b>\$24,537,644</b>	<b>\$24,364,396</b>	<b>\$25,930,062</b>	<b>\$1,565,666</b>	<b>6.4%</b>
<b>Net Cost</b>	<b>\$(2,871,508)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$21,872,781	\$24,104,644	\$23,931,396	\$23,931,396	—	—%
Other Charges	\$422,639	\$433,000	\$433,000	\$433,000	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$22,295,420</b>	<b>\$24,537,644</b>	<b>\$24,364,396</b>	<b>\$24,364,396</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$22,295,420</b>	<b>\$24,537,644</b>	<b>\$24,364,396</b>	<b>\$24,364,396</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	—	—	—	\$1,565,666	\$1,565,666	—%
<b>Total Financing Uses</b>	<b>\$22,295,420</b>	<b>\$24,537,644</b>	<b>\$24,364,396</b>	<b>\$25,930,062</b>	<b>\$1,565,666</b>	<b>6.4%</b>
Licenses, Permits & Franchises	\$20,175,944	\$19,558,495	\$22,471,552	\$22,471,552	—	—%
Revenue from Use Of Money & Property	\$442,038	\$30,000	\$30,000	\$30,000	—	—%
Intergovernmental Revenues	\$52,622	\$50,000	\$50,000	\$50,000	—	—%
Charges for Services	\$99,872	\$498,501	\$498,501	\$498,501	—	—%
Miscellaneous Revenues	\$4,305	\$8,500	\$8,500	\$8,500	—	—%
<b>Revenue</b>	<b>\$20,774,781</b>	<b>\$20,145,496</b>	<b>\$23,058,553</b>	<b>\$23,058,553</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$20,774,781</b>	<b>\$20,145,496</b>	<b>\$23,058,553</b>	<b>\$23,058,553</b>	<b>—</b>	<b>—%</b>
Reserve Release	\$2,155,185	\$2,155,185	—	—	—	—%
Fund Balance	\$2,236,963	\$2,236,963	\$1,305,843	\$2,871,509	\$1,565,666	119.9%
<b>Total Use of Fund Balance</b>	<b>\$4,392,148</b>	<b>\$4,392,148</b>	<b>\$1,305,843</b>	<b>\$2,871,509</b>	<b>\$1,565,666</b>	<b>119.9%</b>
<b>Total Financing Sources</b>	<b>\$25,166,929</b>	<b>\$24,537,644</b>	<b>\$24,364,396</b>	<b>\$25,930,062</b>	<b>\$1,565,666</b>	<b>6.4%</b>
<b>Net Cost</b>	<b>\$(2,871,508)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

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

Reserve changes from the Approved Recommended Budget are provided below:

- Building Inspection reserve has increased \$1,565,666.



### Affordability Fee

#### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Affordability Fee	\$3,497,331	\$3,500,000	\$6,162,000	\$7,980,210	\$1,818,210	29.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,497,331</b>	<b>\$3,500,000</b>	<b>\$6,162,000</b>	<b>\$7,980,210</b>	<b>\$1,818,210</b>	<b>29.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,497,331</b>	<b>\$3,500,000</b>	<b>\$6,162,000</b>	<b>\$7,980,210</b>	<b>\$1,818,210</b>	<b>29.5%</b>
<b>Total Financing Uses</b>	<b>\$3,497,331</b>	<b>\$3,500,000</b>	<b>\$6,162,000</b>	<b>\$7,980,210</b>	<b>\$1,818,210</b>	<b>29.5%</b>
Revenue	\$5,837,836	\$3,422,295	\$5,562,000	\$5,562,000	—	—%
<b>Total Revenue</b>	<b>\$5,837,836</b>	<b>\$3,422,295</b>	<b>\$5,562,000</b>	<b>\$5,562,000</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$77,705</b>	<b>\$77,705</b>	<b>\$600,000</b>	<b>\$2,418,210</b>	<b>\$1,818,210</b>	<b>303.0%</b>
<b>Total Financing Sources</b>	<b>\$5,915,541</b>	<b>\$3,500,000</b>	<b>\$6,162,000</b>	<b>\$7,980,210</b>	<b>\$1,818,210</b>	<b>29.5%</b>
<b>Net Cost</b>	<b>\$(2,418,211)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$3,497,331	\$3,500,000	\$6,162,000	\$7,980,210	\$1,818,210	29.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,497,331</b>	<b>\$3,500,000</b>	<b>\$6,162,000</b>	<b>\$7,980,210</b>	<b>\$1,818,210</b>	<b>29.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,497,331</b>	<b>\$3,500,000</b>	<b>\$6,162,000</b>	<b>\$7,980,210</b>	<b>\$1,818,210</b>	<b>29.5%</b>
<b>Total Financing Uses</b>	<b>\$3,497,331</b>	<b>\$3,500,000</b>	<b>\$6,162,000</b>	<b>\$7,980,210</b>	<b>\$1,818,210</b>	<b>29.5%</b>
Licenses, Permits & Franchises	\$5,760,514	\$3,422,295	\$5,562,000	\$5,562,000	—	—%
Revenue from Use Of Money & Property	\$77,322	—	—	—	—	—%
<b>Revenue</b>	<b>\$5,837,836</b>	<b>\$3,422,295</b>	<b>\$5,562,000</b>	<b>\$5,562,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$5,837,836</b>	<b>\$3,422,295</b>	<b>\$5,562,000</b>	<b>\$5,562,000</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$77,705	\$77,705	\$600,000	\$2,418,210	\$1,818,210	303.0%
<b>Total Use of Fund Balance</b>	<b>\$77,705</b>	<b>\$77,705</b>	<b>\$600,000</b>	<b>\$2,418,210</b>	<b>\$1,818,210</b>	<b>303.0%</b>
<b>Total Financing Sources</b>	<b>\$5,915,541</b>	<b>\$3,500,000</b>	<b>\$6,162,000</b>	<b>\$7,980,210</b>	<b>\$1,818,210</b>	<b>29.5%</b>
<b>Net Cost</b>	<b>\$(2,418,211)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to an increase in transfers to the Sacramento Housing and Redevelopment Agency resulting from an increase in available year-end fund balance.

## Connector Joint Powers Authority

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Capital Southeast Connector JPA	\$720,696	\$796,344	\$796,881	\$657,135	\$(139,746)	(17.5)%
<b>Gross Expenditures/Appropriations</b>	<b>\$720,696</b>	<b>\$796,344</b>	<b>\$796,881</b>	<b>\$657,135</b>	<b>\$(139,746)</b>	<b>(17.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$720,696</b>	<b>\$796,344</b>	<b>\$796,881</b>	<b>\$657,135</b>	<b>\$(139,746)</b>	<b>(17.5)%</b>
<b>Total Financing Uses</b>	<b>\$720,696</b>	<b>\$796,344</b>	<b>\$796,881</b>	<b>\$657,135</b>	<b>\$(139,746)</b>	<b>(17.5)%</b>
<b>Revenue</b>	<b>\$720,696</b>	<b>\$796,344</b>	<b>\$796,881</b>	<b>\$657,135</b>	<b>\$(139,746)</b>	<b>(17.5)%</b>
<b>Total Revenue</b>	<b>\$720,696</b>	<b>\$796,344</b>	<b>\$796,881</b>	<b>\$657,135</b>	<b>\$(139,746)</b>	<b>(17.5)%</b>
<b>Total Financing Sources</b>	<b>\$720,696</b>	<b>\$796,344</b>	<b>\$796,881</b>	<b>\$657,135</b>	<b>\$(139,746)</b>	<b>(17.5)%</b>
<b>Net Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	3.0	3.0	3.0	3.0	—	—%

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$720,696	\$796,344	\$796,881	\$657,135	\$(139,746)	(17.5)%
<b>Gross Expenditures/Appropriations</b>	<b>\$720,696</b>	<b>\$796,344</b>	<b>\$796,881</b>	<b>\$657,135</b>	<b>\$(139,746)</b>	<b>(17.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$720,696</b>	<b>\$796,344</b>	<b>\$796,881</b>	<b>\$657,135</b>	<b>\$(139,746)</b>	<b>(17.5)%</b>
<b>Total Financing Uses</b>	<b>\$720,696</b>	<b>\$796,344</b>	<b>\$796,881</b>	<b>\$657,135</b>	<b>\$(139,746)</b>	<b>(17.5)%</b>
Taxes	\$720,696	\$796,344	\$796,881	\$657,135	\$(139,746)	(17.5)%
<b>Revenue</b>	<b>\$720,696</b>	<b>\$796,344</b>	<b>\$796,881</b>	<b>\$657,135</b>	<b>\$(139,746)</b>	<b>(17.5)%</b>
<b>Total Revenue</b>	<b>\$720,696</b>	<b>\$796,344</b>	<b>\$796,881</b>	<b>\$657,135</b>	<b>\$(139,746)</b>	<b>(17.5)%</b>
<b>Total Financing Sources</b>	<b>\$720,696</b>	<b>\$796,344</b>	<b>\$796,881</b>	<b>\$657,135</b>	<b>\$(139,746)</b>	<b>(17.5)%</b>
<b>Net Cost</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	3.0	3.0	3.0	3.0	—	—%

### Summary of Changes

The change in total appropriations and offsetting revenue is due to a decrease in budgeted salary and benefit costs associated with a vacant position and allocated costs for pension obligation bonds and Department of Personnel Services; thereby, matching the budget approved by the Board of Supervisors to the budget approved by the Southeast Connector JPA Board on May 31, 2024.

**Carmichael Recreation And Park District**

**Budget Unit – Budget by Program**

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Capital Project Series 2023 A-1&2	\$748,008	\$9,875,217	\$8,240,105	\$9,442,166	\$1,202,061	14.6%
Carmichael Recreation and Park District	\$5,684,705	\$7,544,170	\$6,514,557	\$7,324,337	\$809,780	12.4%
Debt Service Series 2023 A-1	\$225,567	\$405,281	\$650,124	\$345,492	\$(304,632)	(46.9)%
Debt Service Series 2023 A-2	\$212,639	\$1,027,794	\$1,772,572	\$1,823,524	\$50,952	2.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,870,919</b>	<b>\$18,852,462</b>	<b>\$17,177,358</b>	<b>\$18,935,519</b>	<b>\$1,758,161</b>	<b>10.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,870,919</b>	<b>\$18,852,462</b>	<b>\$17,177,358</b>	<b>\$18,935,519</b>	<b>\$1,758,161</b>	<b>10.2%</b>
Provision for Reserves	\$55,000	\$55,000	—	\$55,000	\$55,000	—%
<b>Total Financing Uses</b>	<b>\$6,925,919</b>	<b>\$18,907,462</b>	<b>\$17,177,358</b>	<b>\$18,990,519</b>	<b>\$1,813,161</b>	<b>10.6%</b>
<b>Revenue</b>	<b>\$6,252,953</b>	<b>\$7,228,914</b>	<b>\$6,425,774</b>	<b>\$7,984,937</b>	<b>\$1,559,163</b>	<b>24.3%</b>
<b>Total Interfund Reimbursements</b>	<b>\$171,603</b>	<b>\$171,603</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,424,556</b>	<b>\$7,400,517</b>	<b>\$6,425,774</b>	<b>\$7,984,937</b>	<b>\$1,559,163</b>	<b>24.3%</b>
<b>Total Use of Fund Balance</b>	<b>\$11,506,945</b>	<b>\$11,506,945</b>	<b>\$10,751,584</b>	<b>\$11,005,582</b>	<b>\$253,998</b>	<b>2.4%</b>
<b>Total Financing Sources</b>	<b>\$17,931,501</b>	<b>\$18,907,462</b>	<b>\$17,177,358</b>	<b>\$18,990,519</b>	<b>\$1,813,161</b>	<b>10.6%</b>
<b>Net Cost</b>	<b>\$(11,005,582)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$3,039,020	\$3,253,070	\$3,391,367	\$3,510,770	\$119,403	3.5%
Services & Supplies	\$2,368,202	\$2,436,679	\$2,308,481	\$2,374,206	\$65,725	2.8%
Other Charges	\$438,206	\$438,206	\$1,151,130	\$925,563	\$(225,567)	(19.6)%
Improvements	\$944,162	\$11,017,007	\$8,449,814	\$10,276,527	\$1,826,713	21.6%
Equipment	\$81,330	\$212,631	\$105,000	\$105,000	—	—%
Appropriation for Contingencies	—	\$1,494,869	\$1,771,566	\$1,743,453	\$(28,113)	(1.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,870,919</b>	<b>\$18,852,462</b>	<b>\$17,177,358</b>	<b>\$18,935,519</b>	<b>\$1,758,161</b>	<b>10.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,870,919</b>	<b>\$18,852,462</b>	<b>\$17,177,358</b>	<b>\$18,935,519</b>	<b>\$1,758,161</b>	<b>10.2%</b>
Provision for Reserves	\$55,000	\$55,000	—	\$55,000	\$55,000	—%
<b>Total Financing Uses</b>	<b>\$6,925,919</b>	<b>\$18,907,462</b>	<b>\$17,177,358</b>	<b>\$18,990,519</b>	<b>\$1,813,161</b>	<b>10.6%</b>
Taxes	\$3,681,837	\$3,662,042	\$3,569,968	\$3,789,380	\$219,412	6.1%
Revenue from Use Of Money & Property	\$1,733,459	\$1,687,082	\$1,946,486	\$2,110,522	\$164,036	8.4%
Intergovernmental Revenues	\$121,905	\$1,066,967	\$185,320	\$1,072,871	\$887,551	478.9%
Charges for Services	\$668,247	\$634,500	\$653,500	\$689,500	\$36,000	5.5%
Miscellaneous Revenues	\$40,404	\$178,323	\$70,500	\$322,664	\$252,164	357.7%
Other Financing Sources	\$7,100	—	—	—	—	—%
<b>Revenue</b>	<b>\$6,252,953</b>	<b>\$7,228,914</b>	<b>\$6,425,774</b>	<b>\$7,984,937</b>	<b>\$1,559,163</b>	<b>24.3%</b>
Other Interfund Reimbursements	\$171,603	\$171,603	—	—	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$171,603</b>	<b>\$171,603</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,424,556</b>	<b>\$7,400,517</b>	<b>\$6,425,774</b>	<b>\$7,984,937</b>	<b>\$1,559,163</b>	<b>24.3%</b>
Fund Balance	\$11,506,945	\$11,506,945	\$10,751,584	\$11,005,582	\$253,998	2.4%
<b>Total Use of Fund Balance</b>	<b>\$11,506,945</b>	<b>\$11,506,945</b>	<b>\$10,751,584</b>	<b>\$11,005,582</b>	<b>\$253,998</b>	<b>2.4%</b>
<b>Total Financing Sources</b>	<b>\$17,931,501</b>	<b>\$18,907,462</b>	<b>\$17,177,358</b>	<b>\$18,990,519</b>	<b>\$1,813,161</b>	<b>10.6%</b>
<b>Net Cost</b>	<b>\$(11,005,582)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

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

- 4.0 FTE recommended net Base increase.

## Capital Project Series 2023 A-1&2

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$234,957	\$60,000	—	—	—	—%
Improvements	\$513,051	\$9,815,217	\$8,240,105	\$9,442,166	\$1,202,061	14.6%
<b>Gross Expenditures/ Appropriations</b>	<b>\$748,008</b>	<b>\$9,875,217</b>	<b>\$8,240,105</b>	<b>\$9,442,166</b>	<b>\$1,202,061</b>	<b>14.6%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$748,008</b>	<b>\$9,875,217</b>	<b>\$8,240,105</b>	<b>\$9,442,166</b>	<b>\$1,202,061</b>	<b>14.6%</b>
<b>Total Financing Uses</b>	<b>\$748,008</b>	<b>\$9,875,217</b>	<b>\$8,240,105</b>	<b>\$9,442,166</b>	<b>\$1,202,061</b>	<b>14.6%</b>
Revenue from Use Of Money & Property	\$(14,482)	\$80,797	\$230,000	\$410,236	\$180,236	78.4%
<b>Revenue</b>	<b>\$(14,482)</b>	<b>\$80,797</b>	<b>\$230,000</b>	<b>\$410,236</b>	<b>\$180,236</b>	<b>78.4%</b>
<b>Total Revenue</b>	<b>\$(14,482)</b>	<b>\$80,797</b>	<b>\$230,000</b>	<b>\$410,236</b>	<b>\$180,236</b>	<b>78.4%</b>
Fund Balance	\$9,794,420	\$9,794,420	\$8,010,105	\$9,031,930	\$1,021,825	12.8%
<b>Total Use of Fund Balance</b>	<b>\$9,794,420</b>	<b>\$9,794,420</b>	<b>\$8,010,105</b>	<b>\$9,031,930</b>	<b>\$1,021,825</b>	<b>12.8%</b>
<b>Total Financing Sources</b>	<b>\$9,779,938</b>	<b>\$9,875,217</b>	<b>\$8,240,105</b>	<b>\$9,442,166</b>	<b>\$1,202,061</b>	<b>14.6%</b>
<b>Net Cost</b>	<b>\$(9,031,930)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- An increase in project costs related to the Capital Project Series 2023 A-1 and 2 debt issuances.

The change in total revenue is due to:

- An increase in anticipated interest earnings.

## Carmichael Recreation and Park District

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$3,039,020	\$3,253,070	\$3,391,367	\$3,510,770	\$119,403	3.5%
Services & Supplies	\$2,133,245	\$2,376,679	\$2,308,481	\$2,374,206	\$65,725	2.8%
Improvements	\$431,111	\$1,201,790	\$209,709	\$834,361	\$624,652	297.9%
Equipment	\$81,330	\$212,631	\$105,000	\$105,000	—	—%
Appropriation for Contingencies	—	\$500,000	\$500,000	\$500,000	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$5,684,705</b>	<b>\$7,544,170</b>	<b>\$6,514,557</b>	<b>\$7,324,337</b>	<b>\$809,780</b>	<b>12.4%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$5,684,705</b>	<b>\$7,544,170</b>	<b>\$6,514,557</b>	<b>\$7,324,337</b>	<b>\$809,780</b>	<b>12.4%</b>
Provision for Reserves	\$55,000	\$55,000	—	\$55,000	\$55,000	—%
<b>Total Financing Uses</b>	<b>\$5,739,705</b>	<b>\$7,599,170</b>	<b>\$6,514,557</b>	<b>\$7,379,337</b>	<b>\$864,780</b>	<b>13.3%</b>
Taxes	\$2,671,620	\$2,627,042	\$2,734,763	\$2,777,354	\$42,591	1.6%
Revenue from Use Of Money & Property	\$1,588,786	\$1,596,000	\$1,676,486	\$1,679,486	\$3,000	0.2%
Intergovernmental Revenues	\$113,288	\$1,066,967	\$177,209	\$1,064,254	\$887,045	500.6%
Charges for Services	\$668,247	\$634,500	\$653,500	\$689,500	\$36,000	5.5%
Miscellaneous Revenues	\$40,404	\$178,323	\$70,500	\$322,664	\$252,164	357.7%
Other Financing Sources	\$7,100	—	—	—	—	—%
<b>Revenue</b>	<b>\$5,089,446</b>	<b>\$6,102,832</b>	<b>\$5,312,458</b>	<b>\$6,533,258</b>	<b>\$1,220,800</b>	<b>23.0%</b>
Other Interfund Reimbursements	\$171,603	\$171,603	—	—	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$171,603</b>	<b>\$171,603</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$5,261,049</b>	<b>\$6,274,435</b>	<b>\$5,312,458</b>	<b>\$6,533,258</b>	<b>\$1,220,800</b>	<b>23.0%</b>
Fund Balance	\$1,324,735	\$1,324,735	\$1,202,099	\$846,079	\$(356,020)	(29.6)%
<b>Total Use of Fund Balance</b>	<b>\$1,324,735</b>	<b>\$1,324,735</b>	<b>\$1,202,099</b>	<b>\$846,079</b>	<b>\$(356,020)</b>	<b>(29.6)%</b>
<b>Total Financing Sources</b>	<b>\$6,585,784</b>	<b>\$7,599,170</b>	<b>\$6,514,557</b>	<b>\$7,379,337</b>	<b>\$864,780</b>	<b>13.3%</b>
<b>Net Cost</b>	<b>\$(846,079)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- An increase in salary and benefits due to the addition of salaried and Limited Term (LT) positions.

- An increase in maintenance and contract costs.
- An increase in Park construction projects, scheduled for FY 2024-25.

The change in total revenue is due to:

- An increase in anticipated property tax revenue.
- An increase in anticipated cell phone tower revenue.
- Re-budgeting of the American Rescue Plan Act (ARPA) funds.
- An increase in anticipated Park fees.
- An increase in insurance proceeds, that are scheduled to be paid to the park district in FY 2024-25.

Reserve changes from the Approved Recommended Budget are detailed below:

- Reserve has increased \$55,000.



## Debt Service Series 2023 A-1

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Other Charges	\$225,567	\$225,567	\$225,567	—	\$(225,567)	(100.0)%
Appropriation for Contingencies	—	\$179,714	\$424,557	\$345,492	\$(79,065)	(18.6)%
<b>Gross Expenditures/ Appropriations</b>	<b>\$225,567</b>	<b>\$405,281</b>	<b>\$650,124</b>	<b>\$345,492</b>	<b>\$(304,632)</b>	<b>(46.9)%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$225,567</b>	<b>\$405,281</b>	<b>\$650,124</b>	<b>\$345,492</b>	<b>\$(304,632)</b>	<b>(46.9)%</b>
<b>Total Financing Uses</b>	<b>\$225,567</b>	<b>\$405,281</b>	<b>\$650,124</b>	<b>\$345,492</b>	<b>\$(304,632)</b>	<b>(46.9)%</b>
Taxes	\$61,821	\$100,000	\$51,111	\$63,630	\$12,519	24.5%
Revenue from Use Of Money & Property	\$135,283	\$3,810	\$15,000	\$7,800	\$(7,200)	(48.0)%
Intergovernmental Revenues	\$527	—	—	\$527	\$527	—%
<b>Revenue</b>	<b>\$197,630</b>	<b>\$103,810</b>	<b>\$66,111</b>	<b>\$71,957</b>	<b>\$5,846</b>	<b>8.8%</b>
<b>Total Revenue</b>	<b>\$197,630</b>	<b>\$103,810</b>	<b>\$66,111</b>	<b>\$71,957</b>	<b>\$5,846</b>	<b>8.8%</b>
Fund Balance	\$301,471	\$301,471	\$584,013	\$273,535	\$(310,478)	(53.2)%
<b>Total Use of Fund Balance</b>	<b>\$301,471</b>	<b>\$301,471</b>	<b>\$584,013</b>	<b>\$273,535</b>	<b>\$(310,478)</b>	<b>(53.2)%</b>
<b>Total Financing Sources</b>	<b>\$499,101</b>	<b>\$405,281</b>	<b>\$650,124</b>	<b>\$345,492</b>	<b>\$(304,632)</b>	<b>(46.9)%</b>
<b>Net Cost</b>	<b>\$(273,535)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- A decrease in interest expense related to the bond issuance.
- A decrease in budgeted contingencies.

The change in total revenue is due to:

- An increase in anticipated secured property tax offset by an anticipated decrease in interest earnings.

## Debt Service Series 2023 A-2

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Other Charges	\$212,639	\$212,639	\$925,563	\$925,563	—	—%
Appropriation for Contingencies	—	\$815,155	\$847,009	\$897,961	\$50,952	6.0%
<b>Gross Expenditures/ Appropriations</b>	<b>\$212,639</b>	<b>\$1,027,794</b>	<b>\$1,772,572</b>	<b>\$1,823,524</b>	<b>\$50,952</b>	<b>2.9%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$212,639</b>	<b>\$1,027,794</b>	<b>\$1,772,572</b>	<b>\$1,823,524</b>	<b>\$50,952</b>	<b>2.9%</b>
<b>Total Financing Uses</b>	<b>\$212,639</b>	<b>\$1,027,794</b>	<b>\$1,772,572</b>	<b>\$1,823,524</b>	<b>\$50,952</b>	<b>2.9%</b>
Taxes	\$948,396	\$935,000	\$784,094	\$948,396	\$164,302	21.0%
Revenue from Use Of Money & Property	\$23,873	\$6,475	\$25,000	\$13,000	\$(12,000)	(48.0)%
Intergovernmental Revenues	\$8,090	—	\$8,111	\$8,090	\$(21)	(0.3)%
<b>Revenue</b>	<b>\$980,359</b>	<b>\$941,475</b>	<b>\$817,205</b>	<b>\$969,486</b>	<b>\$152,281</b>	<b>18.6%</b>
<b>Total Revenue</b>	<b>\$980,359</b>	<b>\$941,475</b>	<b>\$817,205</b>	<b>\$969,486</b>	<b>\$152,281</b>	<b>18.6%</b>
Fund Balance	\$86,319	\$86,319	\$955,367	\$854,038	\$(101,329)	(10.6)%
<b>Total Use of Fund Balance</b>	<b>\$86,319</b>	<b>\$86,319</b>	<b>\$955,367</b>	<b>\$854,038</b>	<b>\$(101,329)</b>	<b>(10.6)%</b>
<b>Total Financing Sources</b>	<b>\$1,066,678</b>	<b>\$1,027,794</b>	<b>\$1,772,572</b>	<b>\$1,823,524</b>	<b>\$50,952</b>	<b>2.9%</b>
<b>Net Cost</b>	<b>\$(854,039)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- An increase in budgeted contingencies.

The change in total revenue is due to:

- An increase in anticipated property tax revenue, offset by a decrease in anticipated interest earnings.

### Mission Oaks Recreation And Park District

#### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Mission Oaks Recreation and Park District	\$4,967,099	\$6,113,000	\$6,037,373	\$7,737,364	\$1,699,991	28.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,967,099</b>	<b>\$6,113,000</b>	<b>\$6,037,373</b>	<b>\$7,737,364</b>	<b>\$1,699,991</b>	<b>28.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,967,099</b>	<b>\$6,113,000</b>	<b>\$6,037,373</b>	<b>\$7,737,364</b>	<b>\$1,699,991</b>	<b>28.2%</b>
Provision for Reserves	\$39,932	\$39,932	\$4,039	\$34,875	\$30,836	763.5%
<b>Total Financing Uses</b>	<b>\$5,007,031</b>	<b>\$6,152,932</b>	<b>\$6,041,412</b>	<b>\$7,772,239</b>	<b>\$1,730,827</b>	<b>28.6%</b>
<b>Revenue</b>	<b>\$5,553,694</b>	<b>\$5,081,490</b>	<b>\$5,058,678</b>	<b>\$6,154,133</b>	<b>\$1,095,455</b>	<b>21.7%</b>
<b>Total Revenue</b>	<b>\$5,553,694</b>	<b>\$5,081,490</b>	<b>\$5,058,678</b>	<b>\$6,154,133</b>	<b>\$1,095,455</b>	<b>21.7%</b>
<b>Total Use of Fund Balance</b>	<b>\$1,071,442</b>	<b>\$1,071,442</b>	<b>\$982,734</b>	<b>\$1,618,106</b>	<b>\$635,372</b>	<b>64.7%</b>
<b>Total Financing Sources</b>	<b>\$6,625,136</b>	<b>\$6,152,932</b>	<b>\$6,041,412</b>	<b>\$7,772,239</b>	<b>\$1,730,827</b>	<b>28.6%</b>
<b>Net Cost</b>	<b>\$(1,618,105)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$2,829,670	\$3,114,340	\$3,465,449	\$3,469,787	\$4,338	0.1%
Services & Supplies	\$1,756,000	\$1,681,545	\$1,785,355	\$2,093,368	\$308,013	17.3%
Other Charges	\$1,839	\$2,115	\$2,455	\$2,455	—	—%
Improvements	\$379,590	\$1,165,000	—	\$2,021,754	\$2,021,754	—%
Equipment	—	—	\$634,114	—	\$(634,114)	(100.0)%
Appropriation for Contingencies	—	\$150,000	\$150,000	\$150,000	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,967,099</b>	<b>\$6,113,000</b>	<b>\$6,037,373</b>	<b>\$7,737,364</b>	<b>\$1,699,991</b>	<b>28.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,967,099</b>	<b>\$6,113,000</b>	<b>\$6,037,373</b>	<b>\$7,737,364</b>	<b>\$1,699,991</b>	<b>28.2%</b>
Provision for Reserves	\$39,932	\$39,932	\$4,039	\$34,875	\$30,836	763.5%
<b>Total Financing Uses</b>	<b>\$5,007,031</b>	<b>\$6,152,932</b>	<b>\$6,041,412</b>	<b>\$7,772,239</b>	<b>\$1,730,827</b>	<b>28.6%</b>
Taxes	\$3,744,594	\$3,547,477	\$3,667,724	\$3,807,679	\$139,955	3.8%
Fines, Forfeitures & Penalties	\$1,205	\$1,000	\$1,205	\$1,205	—	—%
Revenue from Use Of Money & Property	\$267,389	\$70,419	\$151,420	\$157,420	\$6,000	4.0%
Intergovernmental Revenues	\$234,514	\$247,594	\$59,329	\$59,329	—	—%
Charges for Services	\$1,088,999	\$1,170,000	\$1,150,000	\$2,002,000	\$852,000	74.1%
Miscellaneous Revenues	\$198,045	\$45,000	\$29,000	\$126,500	\$97,500	336.2%
Other Financing Sources	\$18,950	—	—	—	—	—%
<b>Revenue</b>	<b>\$5,553,694</b>	<b>\$5,081,490</b>	<b>\$5,058,678</b>	<b>\$6,154,133</b>	<b>\$1,095,455</b>	<b>21.7%</b>
<b>Total Revenue</b>	<b>\$5,553,694</b>	<b>\$5,081,490</b>	<b>\$5,058,678</b>	<b>\$6,154,133</b>	<b>\$1,095,455</b>	<b>21.7%</b>
Fund Balance	\$1,071,442	\$1,071,442	\$982,734	\$1,618,106	\$635,372	64.7%
<b>Total Use of Fund Balance</b>	<b>\$1,071,442</b>	<b>\$1,071,442</b>	<b>\$982,734</b>	<b>\$1,618,106</b>	<b>\$635,372</b>	<b>64.7%</b>
<b>Total Financing Sources</b>	<b>\$6,625,136</b>	<b>\$6,152,932</b>	<b>\$6,041,412</b>	<b>\$7,772,239</b>	<b>\$1,730,827</b>	<b>28.6%</b>
<b>Net Cost</b>	<b>\$(1,618,105)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- An increase in salary and benefits resulting from adjustments in certain salaried position classes, and the addition of Limited Term (LT) positions.
- An increase in insurance liability and insurance claims, as well as park maintenance costs.
- An increase in construction costs resulting from timeline shifts for certain park projects.
- An error correction properly budgeting appropriations for improvements rather than equipment purchases.

The change in total revenue is due to:

- An increase in Park Impact fees and Development fees.
- An increase in anticipated property tax revenue.

Reserve changes from the Approved Recommended Budget are provided below:

- Reserve has increased \$30,836.

### Mission Oaks Maint/Improvement Dist

#### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Mission Oaks Maintenance Assessment District	\$1,246,690	\$1,676,953	\$1,496,599	\$1,523,774	\$27,175	1.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,246,690</b>	<b>\$1,676,953</b>	<b>\$1,496,599</b>	<b>\$1,523,774</b>	<b>\$27,175</b>	<b>1.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,246,690</b>	<b>\$1,676,953</b>	<b>\$1,496,599</b>	<b>\$1,523,774</b>	<b>\$27,175</b>	<b>1.8%</b>
Provision for Reserves	\$1,547	\$1,547	—	\$43,509	\$43,509	—%
<b>Total Financing Uses</b>	<b>\$1,248,237</b>	<b>\$1,678,500</b>	<b>\$1,496,599</b>	<b>\$1,567,283</b>	<b>\$70,684</b>	<b>4.7%</b>
<b>Revenue</b>	<b>\$1,099,015</b>	<b>\$1,045,330</b>	<b>\$1,054,830</b>	<b>\$1,083,334</b>	<b>\$28,504</b>	<b>2.7%</b>
<b>Total Revenue</b>	<b>\$1,099,015</b>	<b>\$1,045,330</b>	<b>\$1,054,830</b>	<b>\$1,083,334</b>	<b>\$28,504</b>	<b>2.7%</b>
<b>Total Use of Fund Balance</b>	<b>\$633,170</b>	<b>\$633,170</b>	<b>\$441,769</b>	<b>\$483,949</b>	<b>\$42,180</b>	<b>9.5%</b>
<b>Total Financing Sources</b>	<b>\$1,732,185</b>	<b>\$1,678,500</b>	<b>\$1,496,599</b>	<b>\$1,567,283</b>	<b>\$70,684</b>	<b>4.7%</b>
<b>Net Cost</b>	<b>\$(483,948)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$480,572	\$522,750	\$538,925	\$549,376	\$10,451	1.9%
Improvements	\$728,915	\$1,117,000	\$957,674	\$974,398	\$16,724	1.7%
Equipment	\$37,203	\$37,203	—	—	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,246,690</b>	<b>\$1,676,953</b>	<b>\$1,496,599</b>	<b>\$1,523,774</b>	<b>\$27,175</b>	<b>1.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,246,690</b>	<b>\$1,676,953</b>	<b>\$1,496,599</b>	<b>\$1,523,774</b>	<b>\$27,175</b>	<b>1.8%</b>
Provision for Reserves	\$1,547	\$1,547	—	\$43,509	\$43,509	—%
<b>Total Financing Uses</b>	<b>\$1,248,237</b>	<b>\$1,678,500</b>	<b>\$1,496,599</b>	<b>\$1,567,283</b>	<b>\$70,684</b>	<b>4.7%</b>
Revenue from Use Of Money & Property	\$28,181	\$2,000	\$6,500	\$12,500	\$6,000	92.3%
Miscellaneous Revenues	\$1,070,834	\$1,043,330	\$1,048,330	\$1,070,834	\$22,504	2.1%
<b>Revenue</b>	<b>\$1,099,015</b>	<b>\$1,045,330</b>	<b>\$1,054,830</b>	<b>\$1,083,334</b>	<b>\$28,504</b>	<b>2.7%</b>
<b>Total Revenue</b>	<b>\$1,099,015</b>	<b>\$1,045,330</b>	<b>\$1,054,830</b>	<b>\$1,083,334</b>	<b>\$28,504</b>	<b>2.7%</b>
Fund Balance	\$633,170	\$633,170	\$441,769	\$483,949	\$42,180	9.5%
<b>Total Use of Fund Balance</b>	<b>\$633,170</b>	<b>\$633,170</b>	<b>\$441,769</b>	<b>\$483,949</b>	<b>\$42,180</b>	<b>9.5%</b>
<b>Total Financing Sources</b>	<b>\$1,732,185</b>	<b>\$1,678,500</b>	<b>\$1,496,599</b>	<b>\$1,567,283</b>	<b>\$70,684</b>	<b>4.7%</b>
<b>Net Cost</b>	<b>\$(483,948)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- An increase in irrigation and water costs.
- An increase in project costs resulting from timeline shifts.

The change in total revenue is due to:

- An increase in anticipated interest earnings.
- An increase in anticipated assessment fees.

Reserve changes from the Approved Recommended Budget are provided below:

- Reserve has increased \$43,509

### Sunrise Recreation And Park District

#### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Sunrise Recreation and Park District	\$10,148,753	\$11,753,988	\$14,511,314	\$15,647,910	\$1,136,596	7.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,148,753</b>	<b>\$11,753,988</b>	<b>\$14,511,314</b>	<b>\$15,647,910</b>	<b>\$1,136,596</b>	<b>7.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,148,753</b>	<b>\$11,753,988</b>	<b>\$14,511,314</b>	<b>\$15,647,910</b>	<b>\$1,136,596</b>	<b>7.8%</b>
<b>Total Financing Uses</b>	<b>\$10,148,753</b>	<b>\$11,753,988</b>	<b>\$14,511,314</b>	<b>\$15,647,910</b>	<b>\$1,136,596</b>	<b>7.8%</b>
<b>Revenue</b>	<b>\$10,737,694</b>	<b>\$9,614,313</b>	<b>\$13,211,519</b>	<b>\$12,919,294</b>	<b>\$(292,225)</b>	<b>(2.2)%</b>
<b>Total Revenue</b>	<b>\$10,737,694</b>	<b>\$9,614,313</b>	<b>\$13,211,519</b>	<b>\$12,919,294</b>	<b>\$(292,225)</b>	<b>(2.2)%</b>
<b>Total Use of Fund Balance</b>	<b>\$2,139,675</b>	<b>\$2,139,675</b>	<b>\$1,299,795</b>	<b>\$2,728,616</b>	<b>\$1,428,821</b>	<b>109.9%</b>
<b>Total Financing Sources</b>	<b>\$12,877,369</b>	<b>\$11,753,988</b>	<b>\$14,511,314</b>	<b>\$15,647,910</b>	<b>\$1,136,596</b>	<b>7.8%</b>
<b>Net Cost</b>	<b>\$(2,728,617)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$6,794,709	\$7,393,689	\$8,977,782	\$8,989,471	\$11,689	0.1%
Services & Supplies	\$2,820,987	\$3,088,054	\$3,174,673	\$3,477,199	\$302,526	9.5%
Other Charges	\$50,240	\$84,357	\$54,527	\$70,596	\$16,069	29.5%
Improvements	\$294,796	\$442,888	\$1,754,332	\$2,405,644	\$651,312	37.1%
Equipment	\$188,022	\$195,000	—	\$155,000	\$155,000	—%
Appropriation for Contingencies	—	\$550,000	\$550,000	\$550,000	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,148,753</b>	<b>\$11,753,988</b>	<b>\$14,511,314</b>	<b>\$15,647,910</b>	<b>\$1,136,596</b>	<b>7.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,148,753</b>	<b>\$11,753,988</b>	<b>\$14,511,314</b>	<b>\$15,647,910</b>	<b>\$1,136,596</b>	<b>7.8%</b>
<b>Total Financing Uses</b>	<b>\$10,148,753</b>	<b>\$11,753,988</b>	<b>\$14,511,314</b>	<b>\$15,647,910</b>	<b>\$1,136,596</b>	<b>7.8%</b>
Taxes	\$6,553,057	\$6,549,836	\$6,816,304	\$6,851,129	\$34,825	0.5%
Fines, Forfeitures & Penalties	—	\$100	—	—	—	—%
Revenue from Use Of Money & Property	\$804,484	\$669,702	\$822,499	\$812,499	\$(10,000)	(1.2)%
Intergovernmental Revenues	\$492,839	\$244,000	\$1,444,102	\$1,356,352	\$(87,750)	(6.1)%
Charges for Services	\$2,730,708	\$2,091,787	\$2,595,614	\$2,305,002	\$(290,612)	(11.2)%
Miscellaneous Revenues	\$162,907	\$46,888	\$1,530,500	\$1,591,812	\$61,312	4.0%
Other Financing Sources	\$(6,300)	\$12,000	\$2,500	\$2,500	—	—%
<b>Revenue</b>	<b>\$10,737,694</b>	<b>\$9,614,313</b>	<b>\$13,211,519</b>	<b>\$12,919,294</b>	<b>\$(292,225)</b>	<b>(2.2)%</b>
<b>Total Revenue</b>	<b>\$10,737,694</b>	<b>\$9,614,313</b>	<b>\$13,211,519</b>	<b>\$12,919,294</b>	<b>\$(292,225)</b>	<b>(2.2)%</b>
Fund Balance	\$2,139,675	\$2,139,675	\$1,299,795	\$2,728,616	\$1,428,821	109.9%
<b>Total Use of Fund Balance</b>	<b>\$2,139,675</b>	<b>\$2,139,675</b>	<b>\$1,299,795</b>	<b>\$2,728,616</b>	<b>\$1,428,821</b>	<b>109.9%</b>
<b>Total Financing Sources</b>	<b>\$12,877,369</b>	<b>\$11,753,988</b>	<b>\$14,511,314</b>	<b>\$15,647,910</b>	<b>\$1,136,596</b>	<b>7.8%</b>
<b>Net Cost</b>	<b>\$(2,728,617)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- Increases to salary and benefits due to promotions
- An increase in insurance liability.
- An increase in professional services for the Sunrise Master Plan update, and the public art project.
- An increase in capital improvement projects and equipment needs.

The change in total revenue is due to:

- A decrease in recreation services charges resulting from revised projections.

- An increase in property tax projection based on recent tax roll reports.
- A decrease in building rental revenue.

There are no changes to reserves.

## Antelope Assessment

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Antelope Assessment	\$1,151,778	\$1,219,643	\$808,448	\$890,471	\$82,023	10.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,151,778</b>	<b>\$1,219,643</b>	<b>\$808,448</b>	<b>\$890,471</b>	<b>\$82,023</b>	<b>10.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,151,778</b>	<b>\$1,219,643</b>	<b>\$808,448</b>	<b>\$890,471</b>	<b>\$82,023</b>	<b>10.1%</b>
Provision for Reserves	—	—	—	\$43,101	\$43,101	—%
<b>Total Financing Uses</b>	<b>\$1,151,778</b>	<b>\$1,219,643</b>	<b>\$808,448</b>	<b>\$933,572</b>	<b>\$125,124</b>	<b>15.5%</b>
<b>Revenue</b>	<b>\$826,623</b>	<b>\$792,086</b>	<b>\$792,086</b>	<b>\$831,170</b>	<b>\$39,084</b>	<b>4.9%</b>
<b>Total Revenue</b>	<b>\$826,623</b>	<b>\$792,086</b>	<b>\$792,086</b>	<b>\$831,170</b>	<b>\$39,084</b>	<b>4.9%</b>
<b>Total Use of Fund Balance</b>	<b>\$427,557</b>	<b>\$427,557</b>	<b>\$16,362</b>	<b>\$102,402</b>	<b>\$86,040</b>	<b>525.9%</b>
<b>Total Financing Sources</b>	<b>\$1,254,180</b>	<b>\$1,219,643</b>	<b>\$808,448</b>	<b>\$933,572</b>	<b>\$125,124</b>	<b>15.5%</b>
<b>Net Cost</b>	<b>\$(102,402)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$38,359	\$38,359	\$38,359	\$38,359	—	—%
Services & Supplies	\$366,987	\$391,750	\$355,062	\$360,062	\$5,000	1.4%
Other Charges	\$415,026	\$415,027	\$415,027	\$415,027	—	—%
Improvements	\$331,406	\$374,507	—	—	—	—%
Appropriation for Contingencies	—	—	—	\$77,023	\$77,023	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,151,778</b>	<b>\$1,219,643</b>	<b>\$808,448</b>	<b>\$890,471</b>	<b>\$82,023</b>	<b>10.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,151,778</b>	<b>\$1,219,643</b>	<b>\$808,448</b>	<b>\$890,471</b>	<b>\$82,023</b>	<b>10.1%</b>
Provision for Reserves	—	—	—	\$43,101	\$43,101	—%
<b>Total Financing Uses</b>	<b>\$1,151,778</b>	<b>\$1,219,643</b>	<b>\$808,448</b>	<b>\$933,572</b>	<b>\$125,124</b>	<b>15.5%</b>
Revenue from Use Of Money & Property	\$40,174	\$15,000	\$15,000	\$15,000	—	—%
Charges for Services	\$786,449	\$777,086	\$777,086	\$816,170	\$39,084	5.0%
<b>Revenue</b>	<b>\$826,623</b>	<b>\$792,086</b>	<b>\$792,086</b>	<b>\$831,170</b>	<b>\$39,084</b>	<b>4.9%</b>
<b>Total Revenue</b>	<b>\$826,623</b>	<b>\$792,086</b>	<b>\$792,086</b>	<b>\$831,170</b>	<b>\$39,084</b>	<b>4.9%</b>
Fund Balance	\$427,557	\$427,557	\$16,362	\$102,402	\$86,040	525.9%
<b>Total Use of Fund Balance</b>	<b>\$427,557</b>	<b>\$427,557</b>	<b>\$16,362</b>	<b>\$102,402</b>	<b>\$86,040</b>	<b>525.9%</b>
<b>Total Financing Sources</b>	<b>\$1,254,180</b>	<b>\$1,219,643</b>	<b>\$808,448</b>	<b>\$933,572</b>	<b>\$125,124</b>	<b>15.5%</b>
<b>Net Cost</b>	<b>\$(102,402)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- An increase in land improvement maintenance supplies.
- An increase in contingency due to anticipated needs at Antelope parks.

The change in total revenue is due to:

- An increase in anticipated assessment revenue.

Reserve changes from the Approved Recommended Budget are detailed below:

- The Antelope Assessment reserve has increased \$43,101

## Foothill Park

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Foothill Park	—	\$1,290,348	\$1,290,348	\$1,290,348	—	—%
<b>Gross Expenditures/Appropriations</b>	—	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	—	—%
<b>Total Expenditures/Appropriations</b>	—	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	—	—%
<b>Total Financing Uses</b>	—	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	—	—%
<b>Revenue</b>	<b>\$30,019</b>	<b>\$649,255</b>	<b>\$649,255</b>	<b>\$619,236</b>	<b>\$(30,019)</b>	<b>(4.6)%</b>
<b>Total Revenue</b>	<b>\$30,019</b>	<b>\$649,255</b>	<b>\$649,255</b>	<b>\$619,236</b>	<b>\$(30,019)</b>	<b>(4.6)%</b>
<b>Total Use of Fund Balance</b>	<b>\$641,093</b>	<b>\$641,093</b>	<b>\$641,093</b>	<b>\$671,112</b>	<b>\$30,019</b>	<b>4.7%</b>
<b>Total Financing Sources</b>	<b>\$671,112</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	—	—%
<b>Net Cost</b>	<b>\$(671,112)</b>	—	—	—	—	—%

### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	—	\$100,000	\$100,000	\$100,000	—	—%
Improvements	—	\$1,190,348	\$1,190,348	\$1,190,348	—	—%
<b>Gross Expenditures/Appropriations</b>	—	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	—	—%
<b>Total Expenditures/Appropriations</b>	—	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	—	—%
<b>Total Financing Uses</b>	—	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	—	—%
Revenue from Use Of Money & Property	\$30,019	—	—	—	—	—%
Intergovernmental Revenues	—	\$62,989	\$62,989	\$62,989	—	—%
Charges for Services	—	\$586,266	\$586,266	\$556,247	\$(30,019)	(5.1)%
<b>Revenue</b>	<b>\$30,019</b>	<b>\$649,255</b>	<b>\$649,255</b>	<b>\$619,236</b>	<b>\$(30,019)</b>	<b>(4.6)%</b>
<b>Total Revenue</b>	<b>\$30,019</b>	<b>\$649,255</b>	<b>\$649,255</b>	<b>\$619,236</b>	<b>\$(30,019)</b>	<b>(4.6)%</b>
Fund Balance	\$641,093	\$641,093	\$641,093	\$671,112	\$30,019	4.7%
<b>Total Use of Fund Balance</b>	<b>\$641,093</b>	<b>\$641,093</b>	<b>\$641,093</b>	<b>\$671,112</b>	<b>\$30,019</b>	<b>4.7%</b>
<b>Total Financing Sources</b>	<b>\$671,112</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	<b>\$1,290,348</b>	—	—%
<b>Net Cost</b>	<b>\$(671,112)</b>	—	—	—	—	—%

### Summary of Changes

The change in total revenue is due to a reduction in use of Park Impact Fees (PIF) resulting from an increase in prior year fund balance.

## Economic Development

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Administration	\$3,455,313	\$4,112,098	\$4,483,909	\$4,843,058	\$359,149	8.0%
Business Environmental Resource Center (BERC)	\$698,779	\$806,099	\$838,978	\$852,539	\$13,561	1.6%
General Economic Development	\$8,523,750	\$15,782,407	\$9,750,356	\$10,835,555	\$1,085,199	11.1%
Mather	\$945,457	\$23,635,737	\$6,465,556	\$6,793,926	\$328,370	5.1%
McClellan	\$28,535,215	\$60,021,839	\$54,369,637	\$60,891,764	\$6,522,127	12.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$42,158,514</b>	<b>\$104,358,180</b>	<b>\$75,908,436</b>	<b>\$84,216,842</b>	<b>\$8,308,406</b>	<b>10.9%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(6,496,671)</b>	<b>\$(6,496,671)</b>	<b>\$(6,772,636)</b>	<b>\$(7,191,886)</b>	<b>\$(419,250)</b>	<b>6.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$35,661,843</b>	<b>\$97,861,509</b>	<b>\$69,135,800</b>	<b>\$77,024,956</b>	<b>\$7,889,156</b>	<b>11.4%</b>
Provision for Reserves	\$300,000	\$300,000	\$21,538,049	\$21,887,808	\$349,759	1.6%
<b>Total Financing Uses</b>	<b>\$35,961,843</b>	<b>\$98,161,509</b>	<b>\$90,673,849</b>	<b>\$98,912,764</b>	<b>\$8,238,915</b>	<b>9.1%</b>
<b>Revenue</b>	<b>\$20,147,691</b>	<b>\$25,847,240</b>	<b>\$23,172,547</b>	<b>\$31,084,325</b>	<b>\$7,911,778</b>	<b>34.1%</b>
<b>Total Interfund Reimbursements</b>	<b>\$13,028,768</b>	<b>\$29,944,091</b>	<b>\$25,015,452</b>	<b>\$28,243,646</b>	<b>\$3,228,194</b>	<b>12.9%</b>
<b>Total Revenue</b>	<b>\$33,176,459</b>	<b>\$55,791,331</b>	<b>\$48,187,999</b>	<b>\$59,327,971</b>	<b>\$11,139,972</b>	<b>23.1%</b>
<b>Total Use of Fund Balance</b>	<b>\$42,370,178</b>	<b>\$42,370,178</b>	<b>\$42,485,850</b>	<b>\$39,584,793</b>	<b>\$(2,901,057)</b>	<b>(6.8)%</b>
<b>Total Financing Sources</b>	<b>\$75,546,637</b>	<b>\$98,161,509</b>	<b>\$90,673,849</b>	<b>\$98,912,764</b>	<b>\$8,238,915</b>	<b>9.1%</b>
<b>Net Cost</b>	<b>\$(39,584,793)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	16.0	16.0	16.0	16.0	—	—%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$2,696,766	\$3,266,118	\$3,408,987	\$3,478,987	\$70,000	2.1%
Services & Supplies	\$16,258,257	\$55,465,338	\$35,354,351	\$40,425,353	\$5,071,002	14.3%
Other Charges	\$3,863,919	\$9,450,962	\$5,622,010	\$5,241,970	\$(380,040)	(6.8)%
Interfund Charges	\$12,842,902	\$29,679,091	\$24,750,452	\$27,878,646	\$3,128,194	12.6%
Intrafund Charges	\$6,496,671	\$6,496,671	\$6,772,636	\$7,191,886	\$419,250	6.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$42,158,514</b>	<b>\$104,358,180</b>	<b>\$75,908,436</b>	<b>\$84,216,842</b>	<b>\$8,308,406</b>	<b>10.9%</b>
Other Intrafund Reimbursements	\$(6,482,705)	\$(6,481,671)	\$(6,751,631)	\$(7,161,886)	\$(410,255)	6.1%
Intrafund Reimbursements within Department	\$(13,966)	\$(15,000)	\$(21,005)	\$(30,000)	\$(8,995)	42.8%
<b>Total Intrafund Reimbursements</b>	<b>\$(6,496,671)</b>	<b>\$(6,496,671)</b>	<b>\$(6,772,636)</b>	<b>\$(7,191,886)</b>	<b>\$(419,250)</b>	<b>6.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$35,661,843</b>	<b>\$97,861,509</b>	<b>\$69,135,800</b>	<b>\$77,024,956</b>	<b>\$7,889,156</b>	<b>11.4%</b>
Provision for Reserves	\$300,000	\$300,000	\$21,538,049	\$21,887,808	\$349,759	1.6%
<b>Total Financing Uses</b>	<b>\$35,961,843</b>	<b>\$98,161,509</b>	<b>\$90,673,849</b>	<b>\$98,912,764</b>	<b>\$8,238,915</b>	<b>9.1%</b>
Licenses, Permits & Franchises	\$164,443	\$32,591	\$146,609	\$146,609	—	—%
Revenue from Use Of Money & Property	\$1,822,958	\$714,820	\$1,540,701	\$1,540,701	—	—%
Intergovernmental Revenues	\$12,268,687	\$20,394,181	\$16,380,215	\$24,261,234	\$7,881,019	48.1%
Charges for Services	\$3,484,573	\$2,865,063	\$3,142,477	\$3,173,236	\$30,759	1.0%
Miscellaneous Revenues	\$2,392,030	\$1,819,585	\$1,941,545	\$1,941,545	—	—%
Other Financing Sources	\$15,000	\$21,000	\$21,000	\$21,000	—	—%
<b>Revenue</b>	<b>\$20,147,691</b>	<b>\$25,847,240</b>	<b>\$23,172,547</b>	<b>\$31,084,325</b>	<b>\$7,911,778</b>	<b>34.1%</b>
Other Interfund Reimbursements	\$13,028,768	\$29,944,091	\$25,015,452	\$28,243,646	\$3,228,194	12.9%
<b>Total Interfund Reimbursements</b>	<b>\$13,028,768</b>	<b>\$29,944,091</b>	<b>\$25,015,452</b>	<b>\$28,243,646</b>	<b>\$3,228,194</b>	<b>12.9%</b>
<b>Total Revenue</b>	<b>\$33,176,459</b>	<b>\$55,791,331</b>	<b>\$48,187,999</b>	<b>\$59,327,971</b>	<b>\$11,139,972</b>	<b>23.1%</b>
Fund Balance	\$42,370,178	\$42,370,178	\$42,485,850	\$39,584,793	\$(2,901,057)	(6.8)%
<b>Total Use of Fund Balance</b>	<b>\$42,370,178</b>	<b>\$42,370,178</b>	<b>\$42,485,850</b>	<b>\$39,584,793</b>	<b>\$(2,901,057)</b>	<b>(6.8)%</b>
<b>Total Financing Sources</b>	<b>\$75,546,637</b>	<b>\$98,161,509</b>	<b>\$90,673,849</b>	<b>\$98,912,764</b>	<b>\$8,238,915</b>	<b>9.1%</b>
<b>Net Cost</b>	<b>\$(39,584,793)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	16.0	16.0	16.0	16.0	—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.



## Administration

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$2,692,015	\$3,254,130	\$3,408,987	\$3,478,987	\$70,000	2.1%
Services & Supplies	\$373,761	\$458,391	\$434,394	\$456,854	\$22,460	5.2%
Other Charges	—	\$9,064	\$49,528	\$49,528	—	—%
Intrafund Charges	\$390,513	\$390,513	\$591,000	\$857,689	\$266,689	45.1%
Cost of Goods Sold	\$(975)	—	—	—	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$3,455,313</b>	<b>\$4,112,098</b>	<b>\$4,483,909</b>	<b>\$4,843,058</b>	<b>\$359,149</b>	<b>8.0%</b>
Other Intrafund Reimbursements	\$(3,301,791)	\$(3,057,927)	\$(3,297,488)	\$(3,367,488)	\$(70,000)	2.1%
<b>Total Intrafund Reimbursements</b>	<b>\$(3,301,791)</b>	<b>\$(3,057,927)</b>	<b>\$(3,297,488)</b>	<b>\$(3,367,488)</b>	<b>\$(70,000)</b>	<b>2.1%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$153,522</b>	<b>\$1,054,171</b>	<b>\$1,186,421</b>	<b>\$1,475,570</b>	<b>\$289,149</b>	<b>24.4%</b>
Provision for Reserves	—	—	—	\$250,000	\$250,000	—%
<b>Total Financing Uses</b>	<b>\$153,522</b>	<b>\$1,054,171</b>	<b>\$1,186,421</b>	<b>\$1,725,570</b>	<b>\$539,149</b>	<b>45.4%</b>
Revenue from Use Of Money & Property	\$453,006	\$66,360	\$435,000	\$435,000	—	—%
Charges for Services	\$3,275	\$15,000	\$15,000	\$15,000	—	—%
<b>Revenue</b>	<b>\$456,281</b>	<b>\$81,360</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$456,281</b>	<b>\$81,360</b>	<b>\$450,000</b>	<b>\$450,000</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$972,811	\$972,811	\$736,421	\$1,275,570	\$539,149	73.2%
<b>Total Use of Fund Balance</b>	<b>\$972,811</b>	<b>\$972,811</b>	<b>\$736,421</b>	<b>\$1,275,570</b>	<b>\$539,149</b>	<b>73.2%</b>
<b>Total Financing Sources</b>	<b>\$1,429,092</b>	<b>\$1,054,171</b>	<b>\$1,186,421</b>	<b>\$1,725,570</b>	<b>\$539,149</b>	<b>45.4%</b>
<b>Net Cost</b>	<b>\$(1,275,570)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	16.0	16.0	16.0	16.0	—	—%

### Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to:

- An increase of \$266,689 in FY 2023-24 Quarter 4 interest received in the Administration program, which will be transferred in FY 2024-25 to the programs that generated the interest.
- An increase of \$70,000, both in expenditures and reimbursements from the BERC program, related to grant funding for student intern costs, which was approved by the Board of Supervisors on July 9, 2024.
- An increase of \$22,460 for other operating expenses, due to increased fund balance.

Reserve changes from the Approved Recommended Budget are detailed below:

- Administration reserve has been established in the amount of \$250,000.

## Business Environmental Resource Center (BERC)

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$4,751	\$11,988	—	—	—	—%
Services & Supplies	\$56,306	\$182,816	\$66,045	\$66,045	—	—%
Intrafund Charges	\$636,747	\$611,295	\$772,933	\$786,494	\$13,561	1.8%
Cost of Goods Sold	\$975	—	—	—	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$698,779</b>	<b>\$806,099</b>	<b>\$838,978</b>	<b>\$852,539</b>	<b>\$13,561</b>	<b>1.6%</b>
Other Intrafund Reimbursements	\$(15,001)	\$(3,000)	\$(17,000)	\$(17,000)	—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(15,001)</b>	<b>\$(3,000)</b>	<b>\$(17,000)</b>	<b>\$(17,000)</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$683,778</b>	<b>\$803,099</b>	<b>\$821,978</b>	<b>\$835,539</b>	<b>\$13,561</b>	<b>1.6%</b>
Provision for Reserves	\$300,000	\$300,000	—	—	—	—%
<b>Total Financing Uses</b>	<b>\$983,778</b>	<b>\$1,103,099</b>	<b>\$821,978</b>	<b>\$835,539</b>	<b>\$13,561</b>	<b>1.6%</b>
Licenses, Permits & Franchises	\$46,352	—	\$68,040	\$68,040	—	—%
Revenue from Use Of Money & Property	\$12,333	\$2,000	\$5,000	\$5,000	—	—%
Intergovernmental Revenues	—	—	—	\$70,000	\$70,000	—%
Miscellaneous Revenues	\$594,533	\$699,585	\$621,545	\$621,545	—	—%
<b>Revenue</b>	<b>\$653,218</b>	<b>\$701,585</b>	<b>\$694,585</b>	<b>\$764,585</b>	<b>\$70,000</b>	<b>10.1%</b>
<b>Total Revenue</b>	<b>\$653,218</b>	<b>\$701,585</b>	<b>\$694,585</b>	<b>\$764,585</b>	<b>\$70,000</b>	<b>10.1%</b>
Fund Balance	\$401,514	\$401,514	\$127,393	\$70,954	\$(56,439)	(44.3)%
<b>Total Use of Fund Balance</b>	<b>\$401,514</b>	<b>\$401,514</b>	<b>\$127,393</b>	<b>\$70,954</b>	<b>\$(56,439)</b>	<b>(44.3)%</b>
<b>Total Financing Sources</b>	<b>\$1,054,732</b>	<b>\$1,103,099</b>	<b>\$821,978</b>	<b>\$835,539</b>	<b>\$13,561</b>	<b>1.6%</b>
<b>Net Cost</b>	<b>\$(70,954)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to an increase in staffing support anticipated for BERC projects.

The change in total revenue is due to an increase of \$70,000 associated with a grant funding student intern costs, which was approved by the Board of Supervisors on July 9, 2024.

There are no changes to reserves.

## General Economic Development

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$2,514,448	\$4,288,271	\$2,299,804	\$3,583,604	\$1,283,800	55.8%
Other Charges	\$3,862,285	\$9,431,536	\$5,552,266	\$5,172,226	\$(380,040)	(6.8)%
Interfund Charges	\$33,073	\$164,314	—	\$125,000	\$125,000	—%
Intrafund Charges	\$2,113,944	\$1,898,286	\$1,898,286	\$1,954,725	\$56,439	3.0%
<b>Gross Expenditures/ Appropriations</b>	<b>\$8,523,750</b>	<b>\$15,782,407</b>	<b>\$9,750,356</b>	<b>\$10,835,555</b>	<b>\$1,085,199</b>	<b>11.1%</b>
Other Intrafund Reimbursements	\$(1,806,594)	\$(1,717,730)	\$(1,709,314)	\$(1,781,740)	\$(72,426)	4.2%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,806,594)</b>	<b>\$(1,717,730)</b>	<b>\$(1,709,314)</b>	<b>\$(1,781,740)</b>	<b>\$(72,426)</b>	<b>4.2%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$6,717,156</b>	<b>\$14,064,677</b>	<b>\$8,041,042</b>	<b>\$9,053,815</b>	<b>\$1,012,773</b>	<b>12.6%</b>
<b>Total Financing Uses</b>	<b>\$6,717,156</b>	<b>\$14,064,677</b>	<b>\$8,041,042</b>	<b>\$9,053,815</b>	<b>\$1,012,773</b>	<b>12.6%</b>
Intergovernmental Revenues	\$6,365,821	\$12,872,386	\$7,107,215	\$7,918,234	\$811,019	11.4%
Other Financing Sources	\$15,000	\$21,000	\$21,000	\$21,000	—	—%
<b>Revenue</b>	<b>\$6,380,821</b>	<b>\$12,893,386</b>	<b>\$7,128,215</b>	<b>\$7,939,234</b>	<b>\$811,019</b>	<b>11.4%</b>
Other Interfund Reimbursements	\$218,939	\$429,314	\$265,000	\$490,000	\$225,000	84.9%
<b>Total Interfund Reimbursements</b>	<b>\$218,939</b>	<b>\$429,314</b>	<b>\$265,000</b>	<b>\$490,000</b>	<b>\$225,000</b>	<b>84.9%</b>
<b>Total Revenue</b>	<b>\$6,599,760</b>	<b>\$13,322,700</b>	<b>\$7,393,215</b>	<b>\$8,429,234</b>	<b>\$1,036,019</b>	<b>14.0%</b>
Fund Balance	\$741,977	\$741,977	\$647,827	\$624,581	\$(23,246)	(3.6)%
<b>Total Use of Fund Balance</b>	<b>\$741,977</b>	<b>\$741,977</b>	<b>\$647,827</b>	<b>\$624,581</b>	<b>\$(23,246)</b>	<b>(3.6)%</b>
<b>Total Financing Sources</b>	<b>\$7,341,737</b>	<b>\$14,064,677</b>	<b>\$8,041,042</b>	<b>\$9,053,815</b>	<b>\$1,012,773</b>	<b>12.6%</b>
<b>Net Cost</b>	<b>\$(624,581)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to:

- An increase of \$225,000 to support Neighborhood Improvement Initiative Projects approved by the Board on May 7, 2024.
- An increase of \$811,019 for re-budgeting of ARPA projects.
- An increase of \$25,814 for re-budgeting of Targeted Economic Development projects.
- An increase of \$56,439 in staffing support anticipated for Economic Development projects.
- An increase in intrafund reimbursements of \$72,426 from the McClellan Program.

- A decrease of \$33,073 for Property and Business Improvement District renewals and formations support, as these expenses are no longer included in this Program.

The change in total revenue, including interfund reimbursements, is due to:

- An increase of \$225,000 in reimbursements from the Neighborhood Revitalization budget (BU 5790000) to support Neighborhood Improvement Initiative Projects approved by the Board on May 7, 2024.
- An increase of \$811,019 for re-budgeting of ARPA projects.

## Mather

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$588,526	\$17,243,705	\$3,679,787	\$4,008,157	\$328,370	8.9%
Other Charges	\$1,543	\$10,252	\$17,324	\$17,324	—	—%
Interfund Charges	\$808	\$6,105,780	\$2,399,176	\$2,399,176	—	—%
Intrafund Charges	\$354,580	\$276,000	\$369,269	\$369,269	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$945,457</b>	<b>\$23,635,737</b>	<b>\$6,465,556</b>	<b>\$6,793,926</b>	<b>\$328,370</b>	<b>5.1%</b>
Other Intrafund Reimbursements	\$(941,717)	\$(1,029,917)	\$(984,299)	\$(985,439)	\$(1,140)	0.1%
<b>Total Intrafund Reimbursements</b>	<b>\$(941,717)</b>	<b>\$(1,029,917)</b>	<b>\$(984,299)</b>	<b>\$(985,439)</b>	<b>\$(1,140)</b>	<b>0.1%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$3,740</b>	<b>\$22,605,820</b>	<b>\$5,481,257</b>	<b>\$5,808,487</b>	<b>\$327,230</b>	<b>6.0%</b>
Provision for Reserves	—	—	\$14,338,049	\$14,437,808	\$99,759	0.7%
<b>Total Financing Uses</b>	<b>\$3,740</b>	<b>\$22,605,820</b>	<b>\$19,819,306</b>	<b>\$20,246,295</b>	<b>\$426,989</b>	<b>2.2%</b>
Licenses, Permits & Franchises	\$118,091	\$32,591	\$78,569	\$78,569	—	—%
Revenue from Use Of Money & Property	\$955,369	\$477,580	\$706,500	\$706,500	—	—%
Charges for Services	\$1,652	\$2,100	\$2,100	\$2,100	—	—%
<b>Revenue</b>	<b>\$1,075,113</b>	<b>\$512,271</b>	<b>\$787,169</b>	<b>\$787,169</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	\$808	\$6,105,780	\$2,399,176	\$2,399,176	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$808</b>	<b>\$6,105,780</b>	<b>\$2,399,176</b>	<b>\$2,399,176</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$1,075,921</b>	<b>\$6,618,051</b>	<b>\$3,186,345</b>	<b>\$3,186,345</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$15,987,769	\$15,987,769	\$16,632,961	\$17,059,950	\$426,989	2.6%
<b>Total Use of Fund Balance</b>	<b>\$15,987,769</b>	<b>\$15,987,769</b>	<b>\$16,632,961</b>	<b>\$17,059,950</b>	<b>\$426,989</b>	<b>2.6%</b>
<b>Total Financing Sources</b>	<b>\$17,063,690</b>	<b>\$22,605,820</b>	<b>\$19,819,306</b>	<b>\$20,246,295</b>	<b>\$426,989</b>	<b>2.2%</b>
<b>Net Cost</b>	<b>\$(17,059,949)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to:

- An increase of \$328,370 for Mather projects.
- An increase in intrafund reimbursements of \$1,140 from the McClellan Program.

Reserve changes from the Approved Recommended Budget are detailed below:

- Mather Contingency reserve has increased \$46,990.
- Mather Contingency 2008 TE reserve has increased \$2,319.
- Mather Contingency 2008 TX reserve has increased \$50,450.

## McClellan

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$12,725,216	\$33,292,155	\$28,874,321	\$32,310,693	\$3,436,372	11.9%
Other Charges	\$91	\$110	\$2,892	\$2,892	—	—%
Interfund Charges	\$12,809,021	\$23,408,997	\$22,351,276	\$25,354,470	\$3,003,194	13.4%
Intrafund Charges	\$3,000,887	\$3,320,577	\$3,141,148	\$3,223,709	\$82,561	2.6%
<b>Gross Expenditures/ Appropriations</b>	<b>\$28,535,215</b>	<b>\$60,021,839</b>	<b>\$54,369,637</b>	<b>\$60,891,764</b>	<b>\$6,522,127</b>	<b>12.0%</b>
Other Intrafund Reimbursements	\$(417,603)	\$(673,097)	\$(743,530)	\$(1,010,219)	\$(266,689)	35.9%
Intrafund Reimbursements within Department	\$(13,966)	\$(15,000)	\$(21,005)	\$(30,000)	\$(8,995)	42.8%
<b>Total Intrafund Reimbursements</b>	<b>\$(431,568)</b>	<b>\$(688,097)</b>	<b>\$(764,535)</b>	<b>\$(1,040,219)</b>	<b>\$(275,684)</b>	<b>36.1%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$28,103,647</b>	<b>\$59,333,742</b>	<b>\$53,605,102</b>	<b>\$59,851,545</b>	<b>\$6,246,443</b>	<b>11.7%</b>
Provision for Reserves	—	—	\$7,200,000	\$7,200,000	—	—%
<b>Total Financing Uses</b>	<b>\$28,103,647</b>	<b>\$59,333,742</b>	<b>\$60,805,102</b>	<b>\$67,051,545</b>	<b>\$6,246,443</b>	<b>10.3%</b>
Revenue from Use Of Money & Property	\$402,250	\$168,880	\$394,201	\$394,201	—	—%
Intergovernmental Revenues	\$5,902,866	\$7,521,795	\$9,273,000	\$16,273,000	\$7,000,000	75.5%
Charges for Services	\$3,479,645	\$2,847,963	\$3,125,377	\$3,156,136	\$30,759	1.0%
Miscellaneous Revenues	\$1,797,497	\$1,120,000	\$1,320,000	\$1,320,000	—	—%
<b>Revenue</b>	<b>\$11,582,258</b>	<b>\$11,658,638</b>	<b>\$14,112,578</b>	<b>\$21,143,337</b>	<b>\$7,030,759</b>	<b>49.8%</b>
Other Interfund Reimbursements	\$12,809,021	\$23,408,997	\$22,351,276	\$25,354,470	\$3,003,194	13.4%
<b>Total Interfund Reimbursements</b>	<b>\$12,809,021</b>	<b>\$23,408,997</b>	<b>\$22,351,276</b>	<b>\$25,354,470</b>	<b>\$3,003,194</b>	<b>13.4%</b>
<b>Total Revenue</b>	<b>\$24,391,279</b>	<b>\$35,067,635</b>	<b>\$36,463,854</b>	<b>\$46,497,807</b>	<b>\$10,033,953</b>	<b>27.5%</b>
Fund Balance	\$24,266,107	\$24,266,107	\$24,341,248	\$20,553,738	\$(3,787,510)	(15.6)%
<b>Total Use of Fund Balance</b>	<b>\$24,266,107</b>	<b>\$24,266,107</b>	<b>\$24,341,248</b>	<b>\$20,553,738</b>	<b>\$(3,787,510)</b>	<b>(15.6)%</b>
<b>Total Financing Sources</b>	<b>\$48,657,386</b>	<b>\$59,333,742</b>	<b>\$60,805,102</b>	<b>\$67,051,545</b>	<b>\$6,246,443</b>	<b>10.3%</b>
<b>Net Cost</b>	<b>\$(20,553,739)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to:



- Increases of \$5,905,457 for timing of the environmental clean-up of McClellan properties funded under Environmental Services Cooperative Agreements.
- Decreases of \$491,088 for timing of economic development projects.
- Decreases of \$8,138 for timing of Qualified Investment projects.
- Decreases of \$4,060 for payment to Sacramento Metropolitan Fire District for structural fire protection services.
- Increases of \$1,023,835 for timing of Western Area Power Authority projects.
- Increases of \$82,561 in transfers to the General Economic Development and Mather Programs.
- Increases of \$13,560 for McClellan Bond Proceeds project expenditures, available due to an increase in FY 2023-24 Quarter 4 interest.
- Increases of \$266,689 in intrafund reimbursements for FY 2023-24 Quarter 4 interest.
- Increases of \$8,895 in intrafund reimbursements due to funding of Environmental Services Cooperative Agreements indirect and overhead costs.

The change in total revenue, including interfund reimbursements, is due to:

- Increases of \$10,027,173 for timing of the environmental clean-up of McClellan properties funded under Environmental Services Cooperative Agreements.
- Increases of \$6,780 in interfund reimbursements related to McClellan Bond Proceeds, available due to an increase in FY 2023-24 Quarter 4 interest.

There are no changes to reserves.

### Natomas Fire District

#### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Natomas Fire District	\$4,419,783	\$4,453,833	\$4,228,736	\$5,264,855	\$1,036,119	24.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,419,783</b>	<b>\$4,453,833</b>	<b>\$4,228,736</b>	<b>\$5,264,855</b>	<b>\$1,036,119</b>	<b>24.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,419,783</b>	<b>\$4,453,833</b>	<b>\$4,228,736</b>	<b>\$5,264,855</b>	<b>\$1,036,119</b>	<b>24.5%</b>
<b>Total Financing Uses</b>	<b>\$4,419,783</b>	<b>\$4,453,833</b>	<b>\$4,228,736</b>	<b>\$5,264,855</b>	<b>\$1,036,119</b>	<b>24.5%</b>
<b>Revenue</b>	<b>\$4,430,080</b>	<b>\$3,783,375</b>	<b>\$4,084,100</b>	<b>\$4,584,100</b>	<b>\$500,000</b>	<b>12.2%</b>
<b>Total Revenue</b>	<b>\$4,430,080</b>	<b>\$3,783,375</b>	<b>\$4,084,100</b>	<b>\$4,584,100</b>	<b>\$500,000</b>	<b>12.2%</b>
<b>Total Use of Fund Balance</b>	<b>\$670,458</b>	<b>\$670,458</b>	<b>\$144,636</b>	<b>\$680,755</b>	<b>\$536,119</b>	<b>370.7%</b>
<b>Total Financing Sources</b>	<b>\$5,100,538</b>	<b>\$4,453,833</b>	<b>\$4,228,736</b>	<b>\$5,264,855</b>	<b>\$1,036,119</b>	<b>24.5%</b>
<b>Net Cost</b>	<b>\$(680,755)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$4,419,783	\$4,453,833	\$4,228,736	\$5,264,855	\$1,036,119	24.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,419,783</b>	<b>\$4,453,833</b>	<b>\$4,228,736</b>	<b>\$5,264,855</b>	<b>\$1,036,119</b>	<b>24.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,419,783</b>	<b>\$4,453,833</b>	<b>\$4,228,736</b>	<b>\$5,264,855</b>	<b>\$1,036,119</b>	<b>24.5%</b>
<b>Total Financing Uses</b>	<b>\$4,419,783</b>	<b>\$4,453,833</b>	<b>\$4,228,736</b>	<b>\$5,264,855</b>	<b>\$1,036,119</b>	<b>24.5%</b>
Taxes	\$4,319,439	\$3,750,875	\$4,004,100	\$4,504,100	\$500,000	12.5%
Revenue from Use Of Money & Property	\$82,025	\$5,000	\$50,000	\$50,000	—	—%
Intergovernmental Revenues	\$28,616	\$27,500	\$30,000	\$30,000	—	—%
<b>Revenue</b>	<b>\$4,430,080</b>	<b>\$3,783,375</b>	<b>\$4,084,100</b>	<b>\$4,584,100</b>	<b>\$500,000</b>	<b>12.2%</b>
<b>Total Revenue</b>	<b>\$4,430,080</b>	<b>\$3,783,375</b>	<b>\$4,084,100</b>	<b>\$4,584,100</b>	<b>\$500,000</b>	<b>12.2%</b>
Fund Balance	\$670,458	\$670,458	\$144,636	\$680,755	\$536,119	370.7%
<b>Total Use of Fund Balance</b>	<b>\$670,458</b>	<b>\$670,458</b>	<b>\$144,636</b>	<b>\$680,755</b>	<b>\$536,119</b>	<b>370.7%</b>
<b>Total Financing Sources</b>	<b>\$5,100,538</b>	<b>\$4,453,833</b>	<b>\$4,228,736</b>	<b>\$5,264,855</b>	<b>\$1,036,119</b>	<b>24.5%</b>
<b>Net Cost</b>	<b>\$(680,755)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to an increase in revenue transfers to the City of Sacramento for fire protection services provided by the Sacramento Fire Department resulting from an increase in estimated property tax collections and available prior year fund balance.

The change in total revenue is due to revised property tax collections.

## Regional Parks

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Administration and Planning	\$3,802,632	\$4,965,746	\$4,487,394	\$5,243,394	\$756,000	16.8%
American River Parkway	\$19,327,208	\$20,807,873	\$21,176,646	\$21,050,922	\$(125,724)	(0.6)%
Contract Facilities Maintenance	\$2,122,073	\$2,159,085	\$2,214,899	\$2,214,899	—	—%
Recreational Services	\$911,599	\$918,301	\$962,129	\$962,129	—	—%
Regional Parks and Open Space	\$3,130,740	\$3,161,128	\$3,241,438	\$3,241,438	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$29,294,251</b>	<b>\$32,012,133</b>	<b>\$32,082,506</b>	<b>\$32,712,782</b>	<b>\$630,276</b>	<b>2.0%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(1,783,624)</b>	<b>\$(1,783,626)</b>	<b>\$(2,130,050)</b>	<b>\$(2,130,050)</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$27,510,627</b>	<b>\$30,228,507</b>	<b>\$29,952,456</b>	<b>\$30,582,732</b>	<b>\$630,276</b>	<b>2.1%</b>
<b>Revenue</b>	<b>\$8,911,097</b>	<b>\$11,582,642</b>	<b>\$10,868,933</b>	<b>\$11,624,933</b>	<b>\$756,000</b>	<b>7.0%</b>
<b>Total Interfund Reimbursements</b>	<b>\$368,054</b>	<b>\$465,890</b>	<b>\$887,475</b>	<b>\$1,781,660</b>	<b>\$894,185</b>	<b>100.8%</b>
<b>Total Revenue</b>	<b>\$9,279,152</b>	<b>\$12,048,532</b>	<b>\$11,756,408</b>	<b>\$13,406,593</b>	<b>\$1,650,185</b>	<b>14.0%</b>
<b>Net Cost</b>	<b>\$18,231,475</b>	<b>\$18,179,975</b>	<b>\$18,196,048</b>	<b>\$17,176,139</b>	<b>\$(1,019,909)</b>	<b>(5.6)%</b>
Positions	118.0	118.0	120.0	120.0	—	—%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$16,780,308	\$17,276,109	\$17,977,446	\$17,977,446	—	—%
Services & Supplies	\$7,181,763	\$7,143,201	\$7,680,793	\$7,680,793	—	—%
Other Charges	\$2,003,029	\$3,993,923	\$2,646,001	\$3,305,052	\$659,051	24.9%
Land	\$(860)	—	—	—	—	—%
Equipment	\$358,908	\$575,408	\$245,276	\$216,501	\$(28,775)	(11.7)%
Interfund Charges	\$473,994	\$474,413	\$458,965	\$458,965	—	—%
Intrafund Charges	\$2,497,109	\$2,549,079	\$3,074,025	\$3,074,025	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$29,294,251</b>	<b>\$32,012,133</b>	<b>\$32,082,506</b>	<b>\$32,712,782</b>	<b>\$630,276</b>	<b>2.0%</b>
Other Intrafund Reimbursements	\$(1,783,624)	\$(1,783,626)	\$(2,130,050)	\$(2,130,050)	—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,783,624)</b>	<b>\$(1,783,626)</b>	<b>\$(2,130,050)</b>	<b>\$(2,130,050)</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$27,510,627</b>	<b>\$30,228,507</b>	<b>\$29,952,456</b>	<b>\$30,582,732</b>	<b>\$630,276</b>	<b>2.1%</b>
Licenses, Permits & Franchises	\$4,500	\$10,000	\$10,000	\$10,000	—	—%
Fines, Forfeitures & Penalties	\$1,010	—	—	—	—	—%
Revenue from Use Of Money & Property	\$136,190	\$380,201	\$452,693	\$452,693	—	—%
Intergovernmental Revenues	\$1,749,989	\$3,037,750	\$1,964,542	\$2,720,542	\$756,000	38.5%
Charges for Services	\$5,789,260	\$6,524,397	\$6,917,698	\$6,917,698	—	—%
Miscellaneous Revenues	\$1,227,299	\$1,630,294	\$1,524,000	\$1,524,000	—	—%
Other Financing Sources	\$2,850	—	—	—	—	—%
<b>Revenue</b>	<b>\$8,911,097</b>	<b>\$11,582,642</b>	<b>\$10,868,933</b>	<b>\$11,624,933</b>	<b>\$756,000</b>	<b>7.0%</b>
Other Interfund Reimbursements	\$368,054	\$465,890	\$887,475	\$1,781,660	\$894,185	100.8%
<b>Total Interfund Reimbursements</b>	<b>\$368,054</b>	<b>\$465,890</b>	<b>\$887,475</b>	<b>\$1,781,660</b>	<b>\$894,185</b>	<b>100.8%</b>
<b>Total Revenue</b>	<b>\$9,279,152</b>	<b>\$12,048,532</b>	<b>\$11,756,408</b>	<b>\$13,406,593</b>	<b>\$1,650,185</b>	<b>14.0%</b>
<b>Net Cost</b>	<b>\$18,231,475</b>	<b>\$18,179,975</b>	<b>\$18,196,048</b>	<b>\$17,176,139</b>	<b>\$(1,019,909)</b>	<b>(5.6)%</b>
Positions	118.0	118.0	120.0	120.0	—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

## Administration and Planning

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$1,821,498	\$1,876,291	\$2,346,179	\$2,346,179	—	—%
Services & Supplies	\$395,428	\$299,456	\$349,810	\$349,810	—	—%
Other Charges	\$1,549,273	\$2,716,000	\$1,695,000	\$2,451,000	\$756,000	44.6%
Land	\$(860)	—	—	—	—	—%
Interfund Charges	\$1,131	\$1,550	—	—	—	—%
Intrafund Charges	\$20,521	\$72,449	\$96,405	\$96,405	—	—%
Cost of Goods Sold	\$15,641	—	—	—	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$3,802,632</b>	<b>\$4,965,746</b>	<b>\$4,487,394</b>	<b>\$5,243,394</b>	<b>\$756,000</b>	<b>16.8%</b>
Other Intrafund Reimbursements	\$(1,646,932)	\$(1,646,933)	\$(1,922,824)	\$(1,922,824)	—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,646,932)</b>	<b>\$(1,646,933)</b>	<b>\$(1,922,824)</b>	<b>\$(1,922,824)</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$2,155,700</b>	<b>\$3,318,813</b>	<b>\$2,564,570</b>	<b>\$3,320,570</b>	<b>\$756,000</b>	<b>29.5%</b>
Revenue from Use Of Money & Property	\$19,540	—	—	—	—	—%
Intergovernmental Revenues	\$1,593,053	\$2,728,821	\$1,674,800	\$2,430,800	\$756,000	45.1%
Charges for Services	\$18,535	\$28,000	\$28,000	\$28,000	—	—%
Miscellaneous Revenues	\$53,835	—	—	—	—	—%
Other Financing Sources	\$2,850	—	—	—	—	—%
<b>Revenue</b>	<b>\$1,687,812</b>	<b>\$2,756,821</b>	<b>\$1,702,800</b>	<b>\$2,458,800</b>	<b>\$756,000</b>	<b>44.4%</b>
Other Interfund Reimbursements	\$169,808	\$238,700	\$381,780	\$1,275,979	\$894,199	234.2%
<b>Total Interfund Reimbursements</b>	<b>\$169,808</b>	<b>\$238,700</b>	<b>\$381,780</b>	<b>\$1,275,979</b>	<b>\$894,199</b>	<b>234.2%</b>
<b>Total Revenue</b>	<b>\$1,857,621</b>	<b>\$2,995,521</b>	<b>\$2,084,580</b>	<b>\$3,734,779</b>	<b>\$1,650,199</b>	<b>79.2%</b>
<b>Net Cost</b>	<b>\$298,079</b>	<b>\$323,292</b>	<b>\$479,990</b>	<b>\$(414,209)</b>	<b>\$(894,199)</b>	<b>(186.3)%</b>
Positions	11.0	11.0	13.0	13.0	—	—%

### Summary of Changes

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

The change in total appropriations is due to:

- Re-budgeting of American Rescue Plan Act (ARPA) contracts that were not completed in Fiscal Year 2023-24.

The change in total revenue, including interfund reimbursements, is due to:

- Re-budgeting of ARPA revenue.
- Reimbursement from the Park Construction budget (BU 6570000) for administering the Cosumnes Ladder Fuel Reduction (CLFR) project.

## American River Parkway

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$11,590,303	\$11,691,099	\$11,807,523	\$11,807,523	—	—%
Services & Supplies	\$4,788,754	\$5,110,549	\$5,566,756	\$5,566,756	—	—%
Other Charges	\$376,037	\$1,218,875	\$951,001	\$854,052	\$(96,949)	(10.2)%
Equipment	\$314,461	\$530,408	\$245,276	\$216,501	\$(28,775)	(11.7)%
Interfund Charges	\$472,863	\$472,863	\$458,965	\$458,965	—	—%
Intrafund Charges	\$1,775,081	\$1,784,079	\$2,147,125	\$2,147,125	—	—%
Cost of Goods Sold	\$9,710	—	—	—	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$19,327,208</b>	<b>\$20,807,873</b>	<b>\$21,176,646</b>	<b>\$21,050,922</b>	<b>\$(125,724)</b>	<b>(0.6)%</b>
Other Intrafund Reimbursements	\$(136,692)	\$(136,693)	\$(207,226)	\$(207,226)	—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(136,692)</b>	<b>\$(136,693)</b>	<b>\$(207,226)</b>	<b>\$(207,226)</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$19,190,516</b>	<b>\$20,671,180</b>	<b>\$20,969,420</b>	<b>\$20,843,696</b>	<b>\$(125,724)</b>	<b>(0.6)%</b>
Licenses, Permits & Franchises	\$4,500	\$10,000	\$10,000	\$10,000	—	—%
Fines, Forfeitures & Penalties	\$1,010	—	—	—	—	—%
Revenue from Use Of Money & Property	\$68,001	\$151,631	\$145,604	\$145,604	—	—%
Intergovernmental Revenues	\$156,936	\$179,711	\$289,742	\$289,742	—	—%
Charges for Services	\$2,777,523	\$2,874,220	\$3,452,144	\$3,452,144	—	—%
Miscellaneous Revenues	\$1,022,743	\$1,432,000	\$1,357,000	\$1,357,000	—	—%
<b>Revenue</b>	<b>\$4,030,713</b>	<b>\$4,647,562</b>	<b>\$5,254,490</b>	<b>\$5,254,490</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	—	\$27,690	\$172,130	\$172,116	\$(14)	(0.0)%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$27,690</b>	<b>\$172,130</b>	<b>\$172,116</b>	<b>\$(14)</b>	<b>(0.0)%</b>
<b>Total Revenue</b>	<b>\$4,030,713</b>	<b>\$4,675,252</b>	<b>\$5,426,620</b>	<b>\$5,426,606</b>	<b>\$(14)</b>	<b>(0.0)%</b>
<b>Net Cost</b>	<b>\$15,159,803</b>	<b>\$15,995,928</b>	<b>\$15,542,800</b>	<b>\$15,417,090</b>	<b>\$(125,710)</b>	<b>(0.8)%</b>
Positions	80.0	82.0	80.0	80.0	—	—%

### Summary of Changes

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

The change in total appropriations is due to:



- A decrease in appropriations for vehicles that were previously re-budgeted but were received in FY 2023-24.

The change in total revenue, including interfund reimbursements, is due to:

- A decrease in reimbursements from the Parks - Restricted Revenues budget (BU 6410000) resulting from a lower available fund balance in that budget.

### Parks-Restricted Revenues

#### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Parks-Habitat Restoration Program Fees	\$667,527	\$2,544,360	\$1,985,615	\$2,012,215	\$26,600	1.3%
Parks-Rangers Asset Forfeiture	—	\$7,277	\$7,347	\$7,619	\$272	3.7%
Parks-Special Revenue	—	\$302,653	\$305,509	\$316,448	\$10,939	3.6%
Parks-Therapeutic Recreation Services	—	\$150,415	\$151,880	\$157,560	\$5,680	3.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$667,527</b>	<b>\$3,004,705</b>	<b>\$2,450,351</b>	<b>\$2,493,842</b>	<b>\$43,491</b>	<b>1.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$667,527</b>	<b>\$3,004,705</b>	<b>\$2,450,351</b>	<b>\$2,493,842</b>	<b>\$43,491</b>	<b>1.8%</b>
<b>Total Financing Uses</b>	<b>\$667,527</b>	<b>\$3,004,705</b>	<b>\$2,450,351</b>	<b>\$2,493,842</b>	<b>\$43,491</b>	<b>1.8%</b>
<b>Revenue</b>	<b>\$1,157,084</b>	<b>\$1,436,690</b>	<b>\$436,690</b>	<b>\$436,690</b>	<b>—</b>	<b>—%</b>
<b>Total Interfund Reimbursements</b>	<b>\$1,131</b>	<b>\$1,550</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$1,158,215</b>	<b>\$1,438,240</b>	<b>\$436,690</b>	<b>\$436,690</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$1,566,465</b>	<b>\$1,566,465</b>	<b>\$2,013,661</b>	<b>\$2,057,152</b>	<b>\$43,491</b>	<b>2.2%</b>
<b>Total Financing Sources</b>	<b>\$2,724,680</b>	<b>\$3,004,705</b>	<b>\$2,450,351</b>	<b>\$2,493,842</b>	<b>\$43,491</b>	<b>1.8%</b>
<b>Net Cost</b>	<b>\$(2,057,153)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Interfund Charges	\$667,527	\$104,419	\$510,978	\$510,964	\$(14)	(0.0)%
Appropriation for Contingencies	—	\$2,900,286	\$1,939,373	\$1,982,878	\$43,505	2.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$667,527</b>	<b>\$3,004,705</b>	<b>\$2,450,351</b>	<b>\$2,493,842</b>	<b>\$43,491</b>	<b>1.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$667,527</b>	<b>\$3,004,705</b>	<b>\$2,450,351</b>	<b>\$2,493,842</b>	<b>\$43,491</b>	<b>1.8%</b>
<b>Total Financing Uses</b>	<b>\$667,527</b>	<b>\$3,004,705</b>	<b>\$2,450,351</b>	<b>\$2,493,842</b>	<b>\$43,491</b>	<b>1.8%</b>
Revenue from Use Of Money & Property	\$90,344	—	—	—	—	—%
Miscellaneous Revenues	\$1,066,740	\$1,436,690	\$436,690	\$436,690	—	—%
<b>Revenue</b>	<b>\$1,157,084</b>	<b>\$1,436,690</b>	<b>\$436,690</b>	<b>\$436,690</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	\$1,131	\$1,550	—	—	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$1,131</b>	<b>\$1,550</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$1,158,215</b>	<b>\$1,438,240</b>	<b>\$436,690</b>	<b>\$436,690</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$1,566,465	\$1,566,465	\$2,013,661	\$2,057,152	\$43,491	2.2%
<b>Total Use of Fund Balance</b>	<b>\$1,566,465</b>	<b>\$1,566,465</b>	<b>\$2,013,661</b>	<b>\$2,057,152</b>	<b>\$43,491</b>	<b>2.2%</b>
<b>Total Financing Sources</b>	<b>\$2,724,680</b>	<b>\$3,004,705</b>	<b>\$2,450,351</b>	<b>\$2,493,842</b>	<b>\$43,491</b>	<b>1.8%</b>
<b>Net Cost</b>	<b>\$(2,057,153)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

## Parks-Habitat Restoration Program Fees

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Interfund Charges	\$667,527	\$104,419	\$242,646	\$242,646	—	—%
Appropriation for Contingencies	—	\$2,439,941	\$1,742,969	\$1,769,569	\$26,600	1.5%
<b>Gross Expenditures/ Appropriations</b>	<b>\$667,527</b>	<b>\$2,544,360</b>	<b>\$1,985,615</b>	<b>\$2,012,215</b>	<b>\$26,600</b>	<b>1.3%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$667,527</b>	<b>\$2,544,360</b>	<b>\$1,985,615</b>	<b>\$2,012,215</b>	<b>\$26,600</b>	<b>1.3%</b>
<b>Total Financing Uses</b>	<b>\$667,527</b>	<b>\$2,544,360</b>	<b>\$1,985,615</b>	<b>\$2,012,215</b>	<b>\$26,600</b>	<b>1.3%</b>
Revenue from Use Of Money & Property	\$68,642	—	—	—	—	—%
Miscellaneous Revenues	\$1,066,740	\$1,436,690	\$436,690	\$436,690	—	—%
<b>Revenue</b>	<b>\$1,135,382</b>	<b>\$1,436,690</b>	<b>\$436,690</b>	<b>\$436,690</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$1,135,382</b>	<b>\$1,436,690</b>	<b>\$436,690</b>	<b>\$436,690</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$1,107,670	\$1,107,670	\$1,548,925	\$1,575,525	\$26,600	1.7%
<b>Total Use of Fund Balance</b>	<b>\$1,107,670</b>	<b>\$1,107,670</b>	<b>\$1,548,925</b>	<b>\$1,575,525</b>	<b>\$26,600</b>	<b>1.7%</b>
<b>Total Financing Sources</b>	<b>\$2,243,052</b>	<b>\$2,544,360</b>	<b>\$1,985,615</b>	<b>\$2,012,215</b>	<b>\$26,600</b>	<b>1.3%</b>
<b>Net Cost</b>	<b>\$(1,575,525)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to an increase in the prior-year available fund balance.

## Parks-Rangers Asset Forfeiture

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Appropriation for Contingencies	—	\$7,277	\$7,347	\$7,619	\$272	3.7%
<b>Gross Expenditures/ Appropriations</b>	—	<b>\$7,277</b>	<b>\$7,347</b>	<b>\$7,619</b>	<b>\$272</b>	<b>3.7%</b>
<b>Total Expenditures/ Appropriations</b>	—	<b>\$7,277</b>	<b>\$7,347</b>	<b>\$7,619</b>	<b>\$272</b>	<b>3.7%</b>
<b>Total Financing Uses</b>	—	<b>\$7,277</b>	<b>\$7,347</b>	<b>\$7,619</b>	<b>\$272</b>	<b>3.7%</b>
Revenue from Use Of Money & Property	\$343	—	—	—	—	—%
<b>Revenue</b>	<b>\$343</b>	—	—	—	—	—%
<b>Total Revenue</b>	<b>\$343</b>	—	—	—	—	—%
Fund Balance	\$7,277	\$7,277	\$7,347	\$7,619	\$272	3.7%
<b>Total Use of Fund Balance</b>	<b>\$7,277</b>	<b>\$7,277</b>	<b>\$7,347</b>	<b>\$7,619</b>	<b>\$272</b>	<b>3.7%</b>
<b>Total Financing Sources</b>	<b>\$7,620</b>	<b>\$7,277</b>	<b>\$7,347</b>	<b>\$7,619</b>	<b>\$272</b>	<b>3.7%</b>
<b>Net Cost</b>	<b>\$(7,620)</b>	—	—	—	—	—%

### Summary of Changes

The change in total appropriations is due to an increase in contingencies resulting from an increase in year-end available fund balance.

## Parks-Special Revenue

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Interfund Charges	—	—	\$218,332	\$218,318	\$(14)	(0.0)%
Appropriation for Contingencies	—	\$302,653	\$87,177	\$98,130	\$10,953	12.6%
<b>Gross Expenditures/ Appropriations</b>	—	<b>\$302,653</b>	<b>\$305,509</b>	<b>\$316,448</b>	<b>\$10,939</b>	<b>3.6%</b>
<b>Total Expenditures/ Appropriations</b>	—	<b>\$302,653</b>	<b>\$305,509</b>	<b>\$316,448</b>	<b>\$10,939</b>	<b>3.6%</b>
<b>Total Financing Uses</b>	—	<b>\$302,653</b>	<b>\$305,509</b>	<b>\$316,448</b>	<b>\$10,939</b>	<b>3.6%</b>
Revenue from Use Of Money & Property	\$14,214	—	—	—	—	—%
<b>Revenue</b>	<b>\$14,214</b>	—	—	—	—	—%
Other Interfund Reimbursements	\$1,131	\$1,550	—	—	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$1,131</b>	<b>\$1,550</b>	—	—	—	—%
<b>Total Revenue</b>	<b>\$15,345</b>	<b>\$1,550</b>	—	—	—	—%
Fund Balance	\$301,103	\$301,103	\$305,509	\$316,448	\$10,939	3.6%
<b>Total Use of Fund Balance</b>	<b>\$301,103</b>	<b>\$301,103</b>	<b>\$305,509</b>	<b>\$316,448</b>	<b>\$10,939</b>	<b>3.6%</b>
<b>Total Financing Sources</b>	<b>\$316,448</b>	<b>\$302,653</b>	<b>\$305,509</b>	<b>\$316,448</b>	<b>\$10,939</b>	<b>3.6%</b>
<b>Net Cost</b>	<b>\$(316,448)</b>	—	—	—	—	—%

### Summary of Changes

The change in total appropriations is due to:

- A decrease in transfers to the Regional Parks budget (BU 6400000) to offset negative interest postings in FY 2023-24 for some fund centers in this program.
- An increase in contingencies resulting from an overall increase in year-end available fund balance in the other fund centers within this program.

## Parks-Therapeutic Recreation Services

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Interfund Charges	—	—	\$50,000	\$50,000	—	—%
Appropriation for Contingencies	—	\$150,415	\$101,880	\$107,560	\$5,680	5.6%
<b>Gross Expenditures/ Appropriations</b>	—	<b>\$150,415</b>	<b>\$151,880</b>	<b>\$157,560</b>	<b>\$5,680</b>	<b>3.7%</b>
<b>Total Expenditures/ Appropriations</b>	—	<b>\$150,415</b>	<b>\$151,880</b>	<b>\$157,560</b>	<b>\$5,680</b>	<b>3.7%</b>
<b>Total Financing Uses</b>	—	<b>\$150,415</b>	<b>\$151,880</b>	<b>\$157,560</b>	<b>\$5,680</b>	<b>3.7%</b>
Revenue from Use Of Money & Property	\$7,145	—	—	—	—	—%
<b>Revenue</b>	<b>\$7,145</b>	—	—	—	—	—%
<b>Total Revenue</b>	<b>\$7,145</b>	—	—	—	—	—%
Fund Balance	\$150,415	\$150,415	\$151,880	\$157,560	\$5,680	3.7%
<b>Total Use of Fund Balance</b>	<b>\$150,415</b>	<b>\$150,415</b>	<b>\$151,880</b>	<b>\$157,560</b>	<b>\$5,680</b>	<b>3.7%</b>
<b>Total Financing Sources</b>	<b>\$157,560</b>	<b>\$150,415</b>	<b>\$151,880</b>	<b>\$157,560</b>	<b>\$5,680</b>	<b>3.7%</b>
<b>Net Cost</b>	<b>\$(157,560)</b>	—	—	—	—	—%

### Summary of Changes

The change in total appropriations is due to an increase in contingencies for future program needs resulting from an increase in year-end available fund balance.

### County Parks CFD 2006-1

#### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
CFD 2006-1	\$75,000	\$76,500	\$16,500	\$16,500	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$75,000</b>	<b>\$76,500</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$75,000</b>	<b>\$76,500</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	\$9,957	\$9,957	\$5,175	\$9,254	\$4,079	78.8%
<b>Total Financing Uses</b>	<b>\$84,957</b>	<b>\$86,457</b>	<b>\$21,675</b>	<b>\$25,754</b>	<b>\$4,079</b>	<b>18.8%</b>
<b>Revenue</b>	<b>\$24,254</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$24,254</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$64,782</b>	<b>\$64,782</b>	<b>—</b>	<b>\$4,079</b>	<b>\$4,079</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$89,036</b>	<b>\$86,457</b>	<b>\$21,675</b>	<b>\$25,754</b>	<b>\$4,079</b>	<b>18.8%</b>
<b>Net Cost</b>	<b>\$(4,079)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Other Charges	—	\$1,500	\$1,500	\$1,500	—	—%
Interfund Charges	\$75,000	\$75,000	\$15,000	\$15,000	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$75,000</b>	<b>\$76,500</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$75,000</b>	<b>\$76,500</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	\$9,957	\$9,957	\$5,175	\$9,254	\$4,079	78.8%
<b>Total Financing Uses</b>	<b>\$84,957</b>	<b>\$86,457</b>	<b>\$21,675</b>	<b>\$25,754</b>	<b>\$4,079</b>	<b>18.8%</b>
Revenue from Use Of Money & Property	\$2,920	\$150	\$150	\$150	—	—%
Charges for Services	\$21,334	\$21,525	\$21,525	\$21,525	—	—%
<b>Revenue</b>	<b>\$24,254</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$24,254</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>\$21,675</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$64,782	\$64,782	—	\$4,079	\$4,079	—%
<b>Total Use of Fund Balance</b>	<b>\$64,782</b>	<b>\$64,782</b>	<b>—</b>	<b>\$4,079</b>	<b>\$4,079</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$89,036</b>	<b>\$86,457</b>	<b>\$21,675</b>	<b>\$25,754</b>	<b>\$4,079</b>	<b>18.8%</b>
<b>Net Cost</b>	<b>\$(4,079)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

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

Reserve changes from the Approved Recommended Budget are detailed below:

- Reserve has increased \$4,079.

**CSA No.4B-(Wilton-Cosumnes)**

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
CSA No. 4B (Wilton-Cosumnes)	\$21,268	\$21,275	\$21,275	\$25,148	\$3,873	18.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$21,268</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$25,148</b>	<b>\$3,873</b>	<b>18.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$21,268</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$25,148</b>	<b>\$3,873</b>	<b>18.2%</b>
Provision for Reserves	—	—	\$6,000	\$11,000	\$5,000	83.3%
<b>Total Financing Uses</b>	<b>\$21,268</b>	<b>\$21,275</b>	<b>\$27,275</b>	<b>\$36,148</b>	<b>\$8,873</b>	<b>32.5%</b>
<b>Revenue</b>	<b>\$36,141</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$36,141</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>—</b>	<b>—</b>	<b>\$6,000</b>	<b>\$14,873</b>	<b>\$8,873</b>	<b>147.9%</b>
<b>Total Financing Sources</b>	<b>\$36,141</b>	<b>\$21,275</b>	<b>\$27,275</b>	<b>\$36,148</b>	<b>\$8,873</b>	<b>32.5%</b>
<b>Net Cost</b>	<b>\$(14,873)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$14,748	\$14,755	\$14,755	\$18,628	\$3,873	26.2%
Interfund Charges	\$6,520	\$6,520	\$6,520	\$6,520	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$21,268</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$25,148</b>	<b>\$3,873</b>	<b>18.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$21,268</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$25,148</b>	<b>\$3,873</b>	<b>18.2%</b>
Provision for Reserves	—	—	\$6,000	\$11,000	\$5,000	83.3%
<b>Total Financing Uses</b>	<b>\$21,268</b>	<b>\$21,275</b>	<b>\$27,275</b>	<b>\$36,148</b>	<b>\$8,873</b>	<b>32.5%</b>
Taxes	\$4,966	\$4,966	\$4,966	\$4,966	—	—%
Revenue from Use Of Money & Property	\$1,338	\$244	\$244	\$244	—	—%
Intergovernmental Revenues	\$32	\$46	\$46	\$46	—	—%
Charges for Services	\$29,805	\$16,019	\$16,019	\$16,019	—	—%
<b>Revenue</b>	<b>\$36,141</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$36,141</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>\$21,275</b>	<b>—</b>	<b>—%</b>
Reserve Release	\$329	\$329	—	—	—	—%
Fund Balance	\$(329)	\$(329)	\$6,000	\$14,873	\$8,873	147.9%
<b>Total Use of Fund Balance</b>	<b>—</b>	<b>—</b>	<b>\$6,000</b>	<b>\$14,873</b>	<b>\$8,873</b>	<b>147.9%</b>
<b>Total Financing Sources</b>	<b>\$36,141</b>	<b>\$21,275</b>	<b>\$27,275</b>	<b>\$36,148</b>	<b>\$8,873</b>	<b>32.5%</b>
<b>Net Cost</b>	<b>\$(14,873)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to an increase in services for the district and an increase in electricity costs, which are offset by an increase in prior year available fund balance.

Reserve changes from the Approved Recommended Budget are detailed below:

- Reserve has increased \$5,000.

**CSA No.4C-(Delta)**

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
CSA No 4C (Delta)	\$28,878	\$40,004	\$40,004	\$47,987	\$7,983	20.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$28,878</b>	<b>\$40,004</b>	<b>\$40,004</b>	<b>\$47,987</b>	<b>\$7,983</b>	<b>20.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$28,878</b>	<b>\$40,004</b>	<b>\$40,004</b>	<b>\$47,987</b>	<b>\$7,983</b>	<b>20.0%</b>
Provision for Reserves	—	—	—	\$8,402	\$8,402	—%
<b>Total Financing Uses</b>	<b>\$28,878</b>	<b>\$40,004</b>	<b>\$40,004</b>	<b>\$56,389</b>	<b>\$16,385</b>	<b>41.0%</b>
<b>Revenue</b>	<b>\$45,262</b>	<b>\$44,246</b>	<b>\$44,246</b>	<b>\$44,246</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$45,262</b>	<b>\$44,246</b>	<b>\$44,246</b>	<b>\$44,246</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$(4,242)</b>	<b>\$(4,242)</b>	<b>\$(4,242)</b>	<b>\$12,143</b>	<b>\$16,385</b>	<b>(386.3)%</b>
<b>Total Financing Sources</b>	<b>\$41,020</b>	<b>\$40,004</b>	<b>\$40,004</b>	<b>\$56,389</b>	<b>\$16,385</b>	<b>41.0%</b>
<b>Net Cost</b>	<b>\$(12,143)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$28,878	\$40,004	\$40,004	\$47,987	\$7,983	20.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$28,878</b>	<b>\$40,004</b>	<b>\$40,004</b>	<b>\$47,987</b>	<b>\$7,983</b>	<b>20.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$28,878</b>	<b>\$40,004</b>	<b>\$40,004</b>	<b>\$47,987</b>	<b>\$7,983</b>	<b>20.0%</b>
Provision for Reserves	—	—	—	\$8,402	\$8,402	—%
<b>Total Financing Uses</b>	<b>\$28,878</b>	<b>\$40,004</b>	<b>\$40,004</b>	<b>\$56,389</b>	<b>\$16,385</b>	<b>41.0%</b>
Taxes	\$32,650	\$24,657	\$24,657	\$24,657	—	—%
Revenue from Use Of Money & Property	\$831	\$100	\$100	\$100	—	—%
Intergovernmental Revenues	\$223	\$289	\$289	\$289	—	—%
Charges for Services	\$11,558	\$16,000	\$16,000	\$16,000	—	—%
Miscellaneous Revenues	—	\$3,200	\$3,200	\$3,200	—	—%
<b>Revenue</b>	<b>\$45,262</b>	<b>\$44,246</b>	<b>\$44,246</b>	<b>\$44,246</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$45,262</b>	<b>\$44,246</b>	<b>\$44,246</b>	<b>\$44,246</b>	<b>—</b>	<b>—%</b>
Reserve Release	\$2,000	\$2,000	\$1,598	—	\$(1,598)	(100.0)%
Fund Balance	\$(6,242)	\$(6,242)	\$(5,840)	\$12,143	\$17,983	(307.9)%
<b>Total Use of Fund Balance</b>	<b>\$(4,242)</b>	<b>\$(4,242)</b>	<b>\$(4,242)</b>	<b>\$12,143</b>	<b>\$16,385</b>	<b>(386.3)%</b>
<b>Total Financing Sources</b>	<b>\$41,020</b>	<b>\$40,004</b>	<b>\$40,004</b>	<b>\$56,389</b>	<b>\$16,385</b>	<b>41.0%</b>
<b>Net Cost</b>	<b>\$(12,143)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to an increase in maintenance services for the district and an increase in electricity costs, which are offset by an increase in prior year available fund balance.

Reserve changes from the Approved Recommended Budget are detailed below:

- Reserve has increased \$10,000.

**CSA No.4D-(Herald)**

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
CSA No 4D (Herald)	\$7,475	\$8,714	\$8,083	\$9,548	\$1,465	18.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$7,475</b>	<b>\$8,714</b>	<b>\$8,083</b>	<b>\$9,548</b>	<b>\$1,465</b>	<b>18.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$7,475</b>	<b>\$8,714</b>	<b>\$8,083</b>	<b>\$9,548</b>	<b>\$1,465</b>	<b>18.1%</b>
Provision for Reserves	\$1,954	\$1,954	\$2,008	\$2,008	—	—%
<b>Total Financing Uses</b>	<b>\$9,429</b>	<b>\$10,668</b>	<b>\$10,091</b>	<b>\$11,556</b>	<b>\$1,465</b>	<b>14.5%</b>
<b>Revenue</b>	<b>\$10,317</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$10,317</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$577</b>	<b>\$577</b>	<b>—</b>	<b>\$1,465</b>	<b>\$1,465</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$10,894</b>	<b>\$10,668</b>	<b>\$10,091</b>	<b>\$11,556</b>	<b>\$1,465</b>	<b>14.5%</b>
<b>Net Cost</b>	<b>\$(1,465)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$3,847	\$5,086	\$5,083	\$6,548	\$1,465	28.8%
Interfund Charges	\$3,628	\$3,628	\$3,000	\$3,000	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$7,475</b>	<b>\$8,714</b>	<b>\$8,083</b>	<b>\$9,548</b>	<b>\$1,465</b>	<b>18.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$7,475</b>	<b>\$8,714</b>	<b>\$8,083</b>	<b>\$9,548</b>	<b>\$1,465</b>	<b>18.1%</b>
Provision for Reserves	\$1,954	\$1,954	\$2,008	\$2,008	—	—%
<b>Total Financing Uses</b>	<b>\$9,429</b>	<b>\$10,668</b>	<b>\$10,091</b>	<b>\$11,556</b>	<b>\$1,465</b>	<b>14.5%</b>
Taxes	\$8,772	\$8,739	\$8,739	\$8,739	—	—%
Revenue from Use Of Money & Property	\$147	\$20	\$20	\$20	—	—%
Intergovernmental Revenues	\$57	\$82	\$82	\$82	—	—%
Charges for Services	\$1,340	\$1,250	\$1,250	\$1,250	—	—%
<b>Revenue</b>	<b>\$10,317</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$10,317</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>\$10,091</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$577	\$577	—	\$1,465	\$1,465	—%
<b>Total Use of Fund Balance</b>	<b>\$577</b>	<b>\$577</b>	<b>—</b>	<b>\$1,465</b>	<b>\$1,465</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$10,894</b>	<b>\$10,668</b>	<b>\$10,091</b>	<b>\$11,556</b>	<b>\$1,465</b>	<b>14.5%</b>
<b>Net Cost</b>	<b>\$(1,465)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to a re-budget of supplies for the district and more reuse collections, which are offset by an increase in prior year available fund balance.

There are no changes to reserves.

**Del Norte Oaks Park District**

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Del Norte Oaks	\$766	\$800	\$3,800	\$3,800	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$766</b>	<b>\$800</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$766</b>	<b>\$800</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	\$5,588	\$5,588	\$741	\$3,089	\$2,348	316.9%
<b>Total Financing Uses</b>	<b>\$6,354</b>	<b>\$6,388</b>	<b>\$4,541</b>	<b>\$6,889</b>	<b>\$2,348</b>	<b>51.7%</b>
<b>Revenue</b>	<b>\$6,854</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,854</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$1,874</b>	<b>\$1,874</b>	<b>\$27</b>	<b>\$2,375</b>	<b>\$2,348</b>	<b>8,696.3%</b>
<b>Total Financing Sources</b>	<b>\$8,728</b>	<b>\$6,388</b>	<b>\$4,541</b>	<b>\$6,889</b>	<b>\$2,348</b>	<b>51.7%</b>
<b>Net Cost</b>	<b>\$(2,375)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$766	\$800	\$800	\$800	—	—%
Interfund Charges	—	—	\$3,000	\$3,000	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$766</b>	<b>\$800</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$766</b>	<b>\$800</b>	<b>\$3,800</b>	<b>\$3,800</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	\$5,588	\$5,588	\$741	\$3,089	\$2,348	316.9%
<b>Total Financing Uses</b>	<b>\$6,354</b>	<b>\$6,388</b>	<b>\$4,541</b>	<b>\$6,889</b>	<b>\$2,348</b>	<b>51.7%</b>
Taxes	\$6,272	\$4,442	\$4,442	\$4,442	—	—%
Revenue from Use Of Money & Property	\$541	\$30	\$30	\$30	—	—%
Intergovernmental Revenues	\$41	\$42	\$42	\$42	—	—%
<b>Revenue</b>	<b>\$6,854</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,854</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>\$4,514</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$1,874	\$1,874	\$27	\$2,375	\$2,348	8,696.3%
<b>Total Use of Fund Balance</b>	<b>\$1,874</b>	<b>\$1,874</b>	<b>\$27</b>	<b>\$2,375</b>	<b>\$2,348</b>	<b>8,696.3%</b>
<b>Total Financing Sources</b>	<b>\$8,728</b>	<b>\$6,388</b>	<b>\$4,541</b>	<b>\$6,889</b>	<b>\$2,348</b>	<b>51.7%</b>
<b>Net Cost</b>	<b>\$(2,375)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

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

Reserve changes from the Approved Recommended Budget are detailed below:

- Reserve has increased \$2,348.

### Fish And Game Propagation

#### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Fish and Game Propagation	\$10,016	\$14,814	\$10,407	\$10,407	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,016</b>	<b>\$14,814</b>	<b>\$10,407</b>	<b>\$10,407</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,016</b>	<b>\$14,814</b>	<b>\$10,407</b>	<b>\$10,407</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	\$2,271	\$2,271	—	\$5,085	\$5,085	—%
<b>Total Financing Uses</b>	<b>\$12,287</b>	<b>\$17,085</b>	<b>\$10,407</b>	<b>\$15,492</b>	<b>\$5,085</b>	<b>48.9%</b>
<b>Revenue</b>	<b>\$10,694</b>	<b>\$9,540</b>	<b>\$9,540</b>	<b>\$9,540</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$10,694</b>	<b>\$9,540</b>	<b>\$9,540</b>	<b>\$9,540</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$7,545</b>	<b>\$7,545</b>	<b>\$867</b>	<b>\$5,952</b>	<b>\$5,085</b>	<b>586.5%</b>
<b>Total Financing Sources</b>	<b>\$18,239</b>	<b>\$17,085</b>	<b>\$10,407</b>	<b>\$15,492</b>	<b>\$5,085</b>	<b>48.9%</b>
<b>Net Cost</b>	<b>\$(5,952)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Other Charges	\$10,016	\$14,814	\$10,407	\$10,407	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,016</b>	<b>\$14,814</b>	<b>\$10,407</b>	<b>\$10,407</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,016</b>	<b>\$14,814</b>	<b>\$10,407</b>	<b>\$10,407</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	\$2,271	\$2,271	—	\$5,085	\$5,085	—%
<b>Total Financing Uses</b>	<b>\$12,287</b>	<b>\$17,085</b>	<b>\$10,407</b>	<b>\$15,492</b>	<b>\$5,085</b>	<b>48.9%</b>
Fines, Forfeitures & Penalties	\$10,003	\$9,400	\$9,400	\$9,400	—	—%
Revenue from Use Of Money & Property	\$691	\$140	\$140	\$140	—	—%
<b>Revenue</b>	<b>\$10,694</b>	<b>\$9,540</b>	<b>\$9,540</b>	<b>\$9,540</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$10,694</b>	<b>\$9,540</b>	<b>\$9,540</b>	<b>\$9,540</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$7,545	\$7,545	\$867	\$5,952	\$5,085	586.5%
<b>Total Use of Fund Balance</b>	<b>\$7,545</b>	<b>\$7,545</b>	<b>\$867</b>	<b>\$5,952</b>	<b>\$5,085</b>	<b>586.5%</b>
<b>Total Financing Sources</b>	<b>\$18,239</b>	<b>\$17,085</b>	<b>\$10,407</b>	<b>\$15,492</b>	<b>\$5,085</b>	<b>48.9%</b>
<b>Net Cost</b>	<b>\$(5,952)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Summary of Changes

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

Reserve changes from the Approved Recommended Budget are detailed below:

- Reserve has increased \$5,085.

## Golf

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Golf	\$11,122,720	\$10,945,699	\$11,382,629	\$12,769,629	\$1,387,000	12.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$11,122,720</b>	<b>\$10,945,699</b>	<b>\$11,382,629</b>	<b>\$12,769,629</b>	<b>\$1,387,000</b>	<b>12.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$11,122,720</b>	<b>\$10,945,699</b>	<b>\$11,382,629</b>	<b>\$12,769,629</b>	<b>\$1,387,000</b>	<b>12.2%</b>
Provision for Reserves	\$1,232,364	\$1,232,364	\$700,686	\$700,686	—	—%
<b>Total Financing Uses</b>	<b>\$12,355,084</b>	<b>\$12,178,063</b>	<b>\$12,083,315</b>	<b>\$13,470,315</b>	<b>\$1,387,000</b>	<b>11.5%</b>
<b>Revenue</b>	<b>\$11,400,036</b>	<b>\$10,142,465</b>	<b>\$11,160,129</b>	<b>\$11,237,129</b>	<b>\$77,000</b>	<b>0.7%</b>
<b>Total Revenue</b>	<b>\$11,400,036</b>	<b>\$10,142,465</b>	<b>\$11,160,129</b>	<b>\$11,237,129</b>	<b>\$77,000</b>	<b>0.7%</b>
<b>Total Use of Fund Balance</b>	<b>\$2,035,598</b>	<b>\$2,035,598</b>	<b>\$923,186</b>	<b>\$2,233,186</b>	<b>\$1,310,000</b>	<b>141.9%</b>
<b>Total Financing Sources</b>	<b>\$13,435,634</b>	<b>\$12,178,063</b>	<b>\$12,083,315</b>	<b>\$13,470,315</b>	<b>\$1,387,000</b>	<b>11.5%</b>
<b>Net Cost</b>	<b>\$(1,080,550)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$12,225	\$12,569	—	—	—	—%
Services & Supplies	\$8,493,932	\$7,608,600	\$8,689,673	\$9,266,673	\$577,000	6.6%
Other Charges	\$1,391,501	\$1,663,687	\$1,691,850	\$1,691,850	—	—%
Equipment	\$85,910	\$494,000	\$679,439	\$679,439	—	—%
Interfund Charges	\$1,139,152	\$1,166,843	\$321,667	\$1,131,667	\$810,000	251.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$11,122,720</b>	<b>\$10,945,699</b>	<b>\$11,382,629</b>	<b>\$12,769,629</b>	<b>\$1,387,000</b>	<b>12.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$11,122,720</b>	<b>\$10,945,699</b>	<b>\$11,382,629</b>	<b>\$12,769,629</b>	<b>\$1,387,000</b>	<b>12.2%</b>
Provision for Reserves	\$1,232,364	\$1,232,364	\$700,686	\$700,686	—	—%
<b>Total Financing Uses</b>	<b>\$12,355,084</b>	<b>\$12,178,063</b>	<b>\$12,083,315</b>	<b>\$13,470,315</b>	<b>\$1,387,000</b>	<b>11.5%</b>
Revenue from Use Of Money & Property	\$6,375,645	\$5,389,813	\$5,902,324	\$5,979,324	\$77,000	1.3%
Charges for Services	\$5,024,391	\$4,645,247	\$5,257,805	\$5,257,805	—	—%
Miscellaneous Revenues	—	\$107,405	—	—	—	—%
<b>Revenue</b>	<b>\$11,400,036</b>	<b>\$10,142,465</b>	<b>\$11,160,129</b>	<b>\$11,237,129</b>	<b>\$77,000</b>	<b>0.7%</b>
<b>Total Revenue</b>	<b>\$11,400,036</b>	<b>\$10,142,465</b>	<b>\$11,160,129</b>	<b>\$11,237,129</b>	<b>\$77,000</b>	<b>0.7%</b>
Reserve Release	\$475,239	\$475,239	\$590,798	\$1,152,636	\$561,838	95.1%
Fund Balance	\$1,560,359	\$1,560,359	\$332,388	\$1,080,550	\$748,162	225.1%
<b>Total Use of Fund Balance</b>	<b>\$2,035,598</b>	<b>\$2,035,598</b>	<b>\$923,186</b>	<b>\$2,233,186</b>	<b>\$1,310,000</b>	<b>141.9%</b>
<b>Total Financing Sources</b>	<b>\$13,435,634</b>	<b>\$12,178,063</b>	<b>\$12,083,315</b>	<b>\$13,470,315</b>	<b>\$1,387,000</b>	<b>11.5%</b>
<b>Net Cost</b>	<b>\$(1,080,550)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations and total revenue is due to:

- Recommended growth detailed later in this section.

Reserve changes from the Approved Recommended Budget are provided below:

- The Golf Fund reserve has decreased \$561,838.

## Summary of September Recommended Growth by Program

Program	Intrafund		Total Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Golf	1,387,000	—	1,387,000	—	—

## September Recommended Growth Detail for the Program

	Expenditures	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>GOLF - Campus Commons Operating Budget, SAFCA Reimbursement</b>					
	577,000	—	577,000	—	—
<p>One-time funding for initial operating costs at the Campus Commons Golf Course. Campus Commons Golf Course is being rebuilt after flood control projects removed the old golf course. The course was previously operated by a leaseholder, but will now be operated by Regional Parks and a contracted fee manager. The Sacramento Area Flood Control Agency is making a \$77,000 reimbursement (one-time) for the loss of operating revenue due to flood control projects. This request is funded by the Golf Fund fund balance, and future operating costs will be funded by Golf revenue.</p>					
<b>Golf - Various CIP Projects Funding Transfer to Park Construction</b>					
	810,000	—	810,000	—	—
<p>One-Time funding request to transfer funding to the Park Construction Fund for five construction projects. These projects are the Ancil Hoffman Golf Course (\$175,000), the Mather Golf Course maintenance yard office (\$200,000), the Cherry Island golf course bridge (\$110,000), the irrigation pumps at Cherry Island (\$75,000), and the Campus Commons golf course (\$250,000). This request is contingent upon approval of a linked growth request in the Park Construction budget (BU 6570000) and is funded by the Golf Fund fund balance.</p>					

## Park Construction

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Parks Construction	\$5,688,725	\$27,754,253	\$16,947,491	\$29,474,755	\$12,527,264	73.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$5,688,725</b>	<b>\$27,754,253</b>	<b>\$16,947,491</b>	<b>\$29,474,755</b>	<b>\$12,527,264</b>	<b>73.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,688,725</b>	<b>\$27,754,253</b>	<b>\$16,947,491</b>	<b>\$29,474,755</b>	<b>\$12,527,264</b>	<b>73.9%</b>
<b>Total Financing Uses</b>	<b>\$5,688,725</b>	<b>\$27,754,253</b>	<b>\$16,947,491</b>	<b>\$29,474,755</b>	<b>\$12,527,264</b>	<b>73.9%</b>
<b>Revenue</b>	<b>\$839,074</b>	<b>\$9,323,416</b>	<b>\$8,943,081</b>	<b>\$13,867,605</b>	<b>\$4,924,524</b>	<b>55.1%</b>
<b>Total Interfund Reimbursements</b>	<b>\$5,269,363</b>	<b>\$4,637,363</b>	<b>\$458,965</b>	<b>\$1,393,965</b>	<b>\$935,000</b>	<b>203.7%</b>
<b>Total Revenue</b>	<b>\$6,108,437</b>	<b>\$13,960,779</b>	<b>\$9,402,046</b>	<b>\$15,261,570</b>	<b>\$5,859,524</b>	<b>62.3%</b>
<b>Total Use of Fund Balance</b>	<b>\$13,793,474</b>	<b>\$13,793,474</b>	<b>\$7,545,445</b>	<b>\$14,213,185</b>	<b>\$6,667,740</b>	<b>88.4%</b>
<b>Total Financing Sources</b>	<b>\$19,901,911</b>	<b>\$27,754,253</b>	<b>\$16,947,491</b>	<b>\$29,474,755</b>	<b>\$12,527,264</b>	<b>73.9%</b>
<b>Net Cost</b>	<b>\$(14,213,186)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$(16,508)	\$2,788	—	—	—	—%
Improvements	\$5,705,233	\$27,215,015	\$13,867,686	\$28,491,023	\$14,623,337	105.4%
Interfund Charges	—	—	—	\$894,199	\$894,199	—%
Appropriation for Contingencies	—	\$536,450	\$3,079,805	\$89,533	\$(2,990,272)	(97.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$5,688,725</b>	<b>\$27,754,253</b>	<b>\$16,947,491</b>	<b>\$29,474,755</b>	<b>\$12,527,264</b>	<b>73.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,688,725</b>	<b>\$27,754,253</b>	<b>\$16,947,491</b>	<b>\$29,474,755</b>	<b>\$12,527,264</b>	<b>73.9%</b>
<b>Total Financing Uses</b>	<b>\$5,688,725</b>	<b>\$27,754,253</b>	<b>\$16,947,491</b>	<b>\$29,474,755</b>	<b>\$12,527,264</b>	<b>73.9%</b>
Revenue from Use Of Money & Property	\$572,036	—	—	\$413,700	\$413,700	—%
Intergovernmental Revenues	\$267,038	\$9,323,416	\$8,943,081	\$13,453,905	\$4,510,824	50.4%
<b>Revenue</b>	<b>\$839,074</b>	<b>\$9,323,416</b>	<b>\$8,943,081</b>	<b>\$13,867,605</b>	<b>\$4,924,524</b>	<b>55.1%</b>
Other Interfund Reimbursements	\$5,269,363	\$4,637,363	\$458,965	\$1,393,965	\$935,000	203.7%
<b>Total Interfund Reimbursements</b>	<b>\$5,269,363</b>	<b>\$4,637,363</b>	<b>\$458,965</b>	<b>\$1,393,965</b>	<b>\$935,000</b>	<b>203.7%</b>
<b>Total Revenue</b>	<b>\$6,108,437</b>	<b>\$13,960,779</b>	<b>\$9,402,046</b>	<b>\$15,261,570</b>	<b>\$5,859,524</b>	<b>62.3%</b>
Fund Balance	\$13,793,474	\$13,793,474	\$7,545,445	\$14,213,185	\$6,667,740	88.4%
<b>Total Use of Fund Balance</b>	<b>\$13,793,474</b>	<b>\$13,793,474</b>	<b>\$7,545,445</b>	<b>\$14,213,185</b>	<b>\$6,667,740</b>	<b>88.4%</b>
<b>Total Financing Sources</b>	<b>\$19,901,911</b>	<b>\$27,754,253</b>	<b>\$16,947,491</b>	<b>\$29,474,755</b>	<b>\$12,527,264</b>	<b>73.9%</b>
<b>Net Cost</b>	<b>\$(14,213,186)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- Re-budgeting projects, such as the Gibson Pathway to Play, the Woodlake Gateway Connection, the Gibson Ranch site, and the Wilton HVAC projects.
- A grant award for the Cosumnes Ladder Fuel Reduction (CLFR) project.
- A transfer to the Regional Parks budget (BU 6400000) for staffing costs to manage the CLFR project.
- Recommended growth detailed later in this section.

The change in total revenue, including interfund reimbursements, is due to

- Re-budgeting of projects that have grant awards, such as the Sacramento Area Council Of Governments (SACOG) match grant and the CLFR grant.
- Recommended growth detailed later in this section.

There are no changes to reserves.



### Summary of September Recommended Growth by Program

Program	Expenditures	Intrafund		Total Revenue	Net Cost	FTE
		Reimbursements				
Parks Construction	810,000	—		810,000	—	—

### September Recommended Growth Detail for the Program

Program	Expenditures	Intrafund		Total Revenue	Net Cost	FTE
		Reimbursements				
<b>Park Construction - Various Golf CIP Projects Funding</b>	810,000	—		810,000	—	—

This is a fully funded one-time growth request to transfer funding from the Golf Fund for lining the Ancil Hoffman Golf Course 10th teebox Pond (\$175,000), the Mather Golf Course maintenance yard office (\$200,000), the Cherry Island gold course bridge (\$110,000), the irrigation pumps at Cherry Island (\$75,000), and the Campus Commons gold course (\$250,000). This request is contingent upon approval of a linked growth request in the Golf budget (BU 6470000).

## Department of Transportation

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Department Administration	\$9,389,081	\$9,891,459	\$10,117,455	\$10,117,455	—	—%
Maintenance and Operations	\$52,426,714	\$57,013,460	\$58,702,910	\$58,702,910	—	—%
Planning, Programs and Design	\$12,791,697	\$13,734,579	\$14,297,099	\$14,297,099	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$74,607,492</b>	<b>\$80,639,498</b>	<b>\$83,117,464</b>	<b>\$83,117,464</b>	<b>—</b>	<b>—%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(8,787,262)</b>	<b>\$(9,602,376)</b>	<b>\$(9,676,455)</b>	<b>\$(9,676,455)</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$65,820,230</b>	<b>\$71,037,122</b>	<b>\$73,441,009</b>	<b>\$73,441,009</b>	<b>—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$65,820,230</b>	<b>\$71,037,122</b>	<b>\$73,441,009</b>	<b>\$73,441,009</b>	<b>—</b>	<b>—%</b>
<b>Revenue</b>	<b>\$66,819,736</b>	<b>\$65,194,564</b>	<b>\$69,677,529</b>	<b>\$65,335,465</b>	<b>\$(4,342,064)</b>	<b>(6.2)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$68,083,216</b>	<b>\$66,458,044</b>	<b>\$70,941,009</b>	<b>\$66,598,945</b>	<b>\$(4,342,064)</b>	<b>(6.1)%</b>
<b>Total Use of Fund Balance</b>	<b>\$4,579,078</b>	<b>\$4,579,078</b>	<b>\$2,500,000</b>	<b>\$6,842,064</b>	<b>\$4,342,064</b>	<b>173.7%</b>
<b>Total Financing Sources</b>	<b>\$72,662,294</b>	<b>\$71,037,122</b>	<b>\$73,441,009</b>	<b>\$73,441,009</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(6,842,064)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	255.1	255.1	255.1	255.1	—	—%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$38,927,942	\$42,103,029	\$43,425,120	\$43,425,120	—	—%
Services & Supplies	\$26,277,280	\$28,251,374	\$29,429,861	\$29,429,861	—	—%
Other Charges	\$615,008	\$682,719	\$586,028	\$586,028	—	—%
Intrafund Charges	\$8,787,262	\$9,602,376	\$9,676,455	\$9,676,455	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$74,607,492</b>	<b>\$80,639,498</b>	<b>\$83,117,464</b>	<b>\$83,117,464</b>	<b>—</b>	<b>—%</b>
Intrafund Reimbursements within Department	\$(8,787,262)	\$(9,602,376)	\$(9,676,455)	\$(9,676,455)	—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(8,787,262)</b>	<b>\$(9,602,376)</b>	<b>\$(9,676,455)</b>	<b>\$(9,676,455)</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$65,820,230</b>	<b>\$71,037,122</b>	<b>\$73,441,009</b>	<b>\$73,441,009</b>	<b>—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$65,820,230</b>	<b>\$71,037,122</b>	<b>\$73,441,009</b>	<b>\$73,441,009</b>	<b>—</b>	<b>—%</b>
Fines, Forfeitures & Penalties	\$166,461	\$11,500	\$151,500	\$151,500	—	—%
Revenue from Use Of Money & Property	\$576,340	\$71,390	\$405,000	\$405,000	—	—%
Intergovernmental Revenues	\$575,277	\$521,000	\$521,000	\$521,000	—	—%
Charges for Services	\$65,469,445	\$64,590,174	\$68,599,529	\$64,257,465	\$(4,342,064)	(6.3)%
Miscellaneous Revenues	\$24,513	\$500	\$500	\$500	—	—%
Other Financing Sources	\$7,700	—	—	—	—	—%
<b>Revenue</b>	<b>\$66,819,736</b>	<b>\$65,194,564</b>	<b>\$69,677,529</b>	<b>\$65,335,465</b>	<b>\$(4,342,064)</b>	<b>(6.2)%</b>
Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$1,263,480	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$68,083,216</b>	<b>\$66,458,044</b>	<b>\$70,941,009</b>	<b>\$66,598,945</b>	<b>\$(4,342,064)</b>	<b>(6.1)%</b>
Fund Balance	\$4,579,078	\$4,579,078	\$2,500,000	\$6,842,064	\$4,342,064	173.7%
<b>Total Use of Fund Balance</b>	<b>\$4,579,078</b>	<b>\$4,579,078</b>	<b>\$2,500,000</b>	<b>\$6,842,064</b>	<b>\$4,342,064</b>	<b>173.7%</b>
<b>Total Financing Sources</b>	<b>\$72,662,294</b>	<b>\$71,037,122</b>	<b>\$73,441,009</b>	<b>\$73,441,009</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(6,842,064)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	255.1	255.1	255.1	255.1	—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

## Maintenance and Operations

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$25,672,064	\$27,956,012	\$28,822,715	\$28,822,715	—	—%
Services & Supplies	\$19,967,216	\$21,790,885	\$22,524,829	\$22,524,829	—	—%
Other Charges	\$350,000	\$350,000	\$350,000	\$350,000	—	—%
Intrafund Charges	\$6,437,434	\$6,916,563	\$7,005,366	\$7,005,366	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$52,426,714</b>	<b>\$57,013,460</b>	<b>\$58,702,910</b>	<b>\$58,702,910</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$52,426,714</b>	<b>\$57,013,460</b>	<b>\$58,702,910</b>	<b>\$58,702,910</b>	<b>—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$52,426,714</b>	<b>\$57,013,460</b>	<b>\$58,702,910</b>	<b>\$58,702,910</b>	<b>—</b>	<b>—%</b>
Fines, Forfeitures & Penalties	—	\$1,500	\$1,500	\$1,500	—	—%
Intergovernmental Revenues	\$573,954	\$520,000	\$520,000	\$520,000	—	—%
Charges for Services	\$52,565,082	\$49,809,728	\$53,617,930	\$49,492,648	\$(4,125,282)	(7.7)%
Miscellaneous Revenues	\$23,027	—	—	—	—	—%
Other Financing Sources	\$7,700	—	—	—	—	—%
<b>Revenue</b>	<b>\$53,169,763</b>	<b>\$50,331,228</b>	<b>\$54,139,430</b>	<b>\$50,014,148</b>	<b>\$(4,125,282)</b>	<b>(7.6)%</b>
Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$1,263,480	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>\$1,263,480</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$54,433,243</b>	<b>\$51,594,708</b>	<b>\$55,402,910</b>	<b>\$51,277,628</b>	<b>\$(4,125,282)</b>	<b>(7.4)%</b>
Fund Balance	\$5,418,752	\$5,418,752	\$3,300,000	\$7,425,282	\$4,125,282	125.0%
<b>Total Use of Fund Balance</b>	<b>\$5,418,752</b>	<b>\$5,418,752</b>	<b>\$3,300,000</b>	<b>\$7,425,282</b>	<b>\$4,125,282</b>	<b>125.0%</b>
<b>Total Financing Sources</b>	<b>\$59,851,995</b>	<b>\$57,013,460</b>	<b>\$58,702,910</b>	<b>\$58,702,910</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(7,425,282)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	183.0	182.0	183.0	183.0	—	—%

### Summary of Changes

The change in total revenue is due to a reduction in charges to the Road Fund (BU 2900000) resulting from a higher available year-end fund balance.

There are no changes to reserves.

## Planning, Programs and Design

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$9,097,109	\$9,848,685	\$10,381,693	\$10,381,693	—	—%
Services & Supplies	\$1,344,760	\$1,200,081	\$1,244,317	\$1,244,317	—	—%
Intrafund Charges	\$2,349,828	\$2,685,813	\$2,671,089	\$2,671,089	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$12,791,697</b>	<b>\$13,734,579</b>	<b>\$14,297,099</b>	<b>\$14,297,099</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$12,791,697</b>	<b>\$13,734,579</b>	<b>\$14,297,099</b>	<b>\$14,297,099</b>	<b>—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$12,791,697</b>	<b>\$13,734,579</b>	<b>\$14,297,099</b>	<b>\$14,297,099</b>	<b>—</b>	<b>—%</b>
Fines, Forfeitures & Penalties	\$166,461	\$10,000	\$150,000	\$150,000	—	—%
Charges for Services	\$12,880,207	\$14,563,753	\$14,946,599	\$14,729,817	\$(216,782)	(1.5)%
Miscellaneous Revenues	\$1,486	\$500	\$500	\$500	—	—%
<b>Revenue</b>	<b>\$13,048,154</b>	<b>\$14,574,253</b>	<b>\$15,097,099</b>	<b>\$14,880,317</b>	<b>\$(216,782)</b>	<b>(1.4)%</b>
<b>Total Revenue</b>	<b>\$13,048,154</b>	<b>\$14,574,253</b>	<b>\$15,097,099</b>	<b>\$14,880,317</b>	<b>\$(216,782)</b>	<b>(1.4)%</b>
Fund Balance	\$(839,674)	\$(839,674)	\$(800,000)	\$(583,218)	\$216,782	(27.1)%
<b>Total Use of Fund Balance</b>	<b>\$(839,674)</b>	<b>\$(839,674)</b>	<b>\$(800,000)</b>	<b>\$(583,218)</b>	<b>\$216,782</b>	<b>(27.1)%</b>
<b>Total Financing Sources</b>	<b>\$12,208,480</b>	<b>\$13,734,579</b>	<b>\$14,297,099</b>	<b>\$14,297,099</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$583,218</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	48.1	49.1	48.1	48.1	—	—%

### Summary of Changes

The change in total revenue is due to a reduction in charges to the Road Fund (BU 2900000) resulting from a higher available year-end fund balance.

There are no changes to reserves.

CSA No. 1

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
County Service Area No. 1 - Zone 1 - Unincorporated	\$2,361,696	\$3,036,460	\$3,285,981	\$3,335,981	\$50,000	1.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,361,696</b>	<b>\$3,036,460</b>	<b>\$3,285,981</b>	<b>\$3,335,981</b>	<b>\$50,000</b>	<b>1.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,361,696</b>	<b>\$3,036,460</b>	<b>\$3,285,981</b>	<b>\$3,335,981</b>	<b>\$50,000</b>	<b>1.5%</b>
Provision for Reserves	\$682,139	\$682,139	\$87,664	\$839,375	\$751,711	857.5%
<b>Total Financing Uses</b>	<b>\$3,043,835</b>	<b>\$3,718,599</b>	<b>\$3,373,645</b>	<b>\$4,175,356</b>	<b>\$801,711</b>	<b>23.8%</b>
<b>Revenue</b>	<b>\$3,229,685</b>	<b>\$2,825,643</b>	<b>\$3,046,550</b>	<b>\$3,046,550</b>	<b>—</b>	<b>—%</b>
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$3,229,685</b>	<b>\$2,825,643</b>	<b>\$3,046,550</b>	<b>\$3,096,550</b>	<b>\$50,000</b>	<b>1.6%</b>
<b>Total Use of Fund Balance</b>	<b>\$892,956</b>	<b>\$892,956</b>	<b>\$327,095</b>	<b>\$1,078,806</b>	<b>\$751,711</b>	<b>229.8%</b>
<b>Total Financing Sources</b>	<b>\$4,122,641</b>	<b>\$3,718,599</b>	<b>\$3,373,645</b>	<b>\$4,175,356</b>	<b>\$801,711</b>	<b>23.8%</b>
<b>Net Cost</b>	<b>\$(1,078,806)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$2,262,049	\$2,856,460	\$3,105,981	\$3,155,981	\$50,000	1.6%
Other Charges	\$99,648	\$180,000	\$180,000	\$180,000	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,361,696</b>	<b>\$3,036,460</b>	<b>\$3,285,981</b>	<b>\$3,335,981</b>	<b>\$50,000</b>	<b>1.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,361,696</b>	<b>\$3,036,460</b>	<b>\$3,285,981</b>	<b>\$3,335,981</b>	<b>\$50,000</b>	<b>1.5%</b>
Provision for Reserves	\$682,139	\$682,139	\$87,664	\$839,375	\$751,711	857.5%
<b>Total Financing Uses</b>	<b>\$3,043,835</b>	<b>\$3,718,599</b>	<b>\$3,373,645</b>	<b>\$4,175,356</b>	<b>\$801,711</b>	<b>23.8%</b>
Taxes	\$795,319	\$607,300	\$732,800	\$732,800	—	—%
Revenue from Use Of Money & Property	\$166,240	\$17,593	\$110,000	\$110,000	—	—%
Intergovernmental Revenues	\$6,062	\$5,200	\$5,200	\$5,200	—	—%
Charges for Services	\$2,257,466	\$2,193,255	\$2,193,255	\$2,193,255	—	—%
Miscellaneous Revenues	\$4,598	\$2,295	\$5,295	\$5,295	—	—%
<b>Revenue</b>	<b>\$3,229,685</b>	<b>\$2,825,643</b>	<b>\$3,046,550</b>	<b>\$3,046,550</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	—	—	—	\$50,000	\$50,000	—%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$3,229,685</b>	<b>\$2,825,643</b>	<b>\$3,046,550</b>	<b>\$3,096,550</b>	<b>\$50,000</b>	<b>1.6%</b>
Fund Balance	\$892,956	\$892,956	\$327,095	\$1,078,806	\$751,711	229.8%
<b>Total Use of Fund Balance</b>	<b>\$892,956</b>	<b>\$892,956</b>	<b>\$327,095</b>	<b>\$1,078,806</b>	<b>\$751,711</b>	<b>229.8%</b>
<b>Total Financing Sources</b>	<b>\$4,122,641</b>	<b>\$3,718,599</b>	<b>\$3,373,645</b>	<b>\$4,175,356</b>	<b>\$801,711</b>	<b>23.8%</b>
<b>Net Cost</b>	<b>\$(1,078,806)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations and total revenue, including interfund reimbursements, is due to implementation of the Neighborhood Improvement Initiative project, which includes funding for the Rosemont Area Street Light Project Phase 3. Funding is from the Neighborhood Revitalization budget (BU 5790000) passing through the Road Fund (BU 2900000).

Reserve changes from the Approved Recommended Budget are provided below:

- Working Capital Reserve has increased \$751,711.

**Gold River Station #7 Landscape CFD**

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Gold River Station #7 Landscape CFD	\$48,976	\$73,261	\$74,981	\$74,981	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$48,976</b>	<b>\$73,261</b>	<b>\$74,981</b>	<b>\$74,981</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$48,976</b>	<b>\$73,261</b>	<b>\$74,981</b>	<b>\$74,981</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	\$12,337	\$12,337	\$3,924	\$18,054	\$14,130	360.1%
<b>Total Financing Uses</b>	<b>\$61,313</b>	<b>\$85,598</b>	<b>\$78,905</b>	<b>\$93,035</b>	<b>\$14,130</b>	<b>17.9%</b>
<b>Revenue</b>	<b>\$66,357</b>	<b>\$62,607</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$66,357</b>	<b>\$62,607</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$22,991</b>	<b>\$22,991</b>	<b>\$13,905</b>	<b>\$28,035</b>	<b>\$14,130</b>	<b>101.6%</b>
<b>Total Financing Sources</b>	<b>\$89,348</b>	<b>\$85,598</b>	<b>\$78,905</b>	<b>\$93,035</b>	<b>\$14,130</b>	<b>17.9%</b>
<b>Net Cost</b>	<b>\$(28,036)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$48,875	\$72,761	\$74,481	\$74,481	—	—%
Other Charges	\$101	\$500	\$500	\$500	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$48,976</b>	<b>\$73,261</b>	<b>\$74,981</b>	<b>\$74,981</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$48,976</b>	<b>\$73,261</b>	<b>\$74,981</b>	<b>\$74,981</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	\$12,337	\$12,337	\$3,924	\$18,054	\$14,130	360.1%
<b>Total Financing Uses</b>	<b>\$61,313</b>	<b>\$85,598</b>	<b>\$78,905</b>	<b>\$93,035</b>	<b>\$14,130</b>	<b>17.9%</b>
Revenue from Use Of Money & Property	\$5,099	\$607	\$3,000	\$3,000	—	—%
Charges for Services	\$61,258	\$62,000	\$62,000	\$62,000	—	—%
<b>Revenue</b>	<b>\$66,357</b>	<b>\$62,607</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$66,357</b>	<b>\$62,607</b>	<b>\$65,000</b>	<b>\$65,000</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$22,991	\$22,991	\$13,905	\$28,035	\$14,130	101.6%
<b>Total Use of Fund Balance</b>	<b>\$22,991</b>	<b>\$22,991</b>	<b>\$13,905</b>	<b>\$28,035</b>	<b>\$14,130</b>	<b>101.6%</b>
<b>Total Financing Sources</b>	<b>\$89,348</b>	<b>\$85,598</b>	<b>\$78,905</b>	<b>\$93,035</b>	<b>\$14,130</b>	<b>17.9%</b>
<b>Net Cost</b>	<b>\$(28,036)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

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

Reserve changes from the Approved Recommended Budget are detailed below:

- Working Capital Reserve has increased \$14,130 due to an increase in the year end available fund balance.

## Landscape Maintenance District

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Landscape Maintenance District Zone 4	\$894,534	\$1,964,472	\$1,243,749	\$1,243,749	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$894,534</b>	<b>\$1,964,472</b>	<b>\$1,243,749</b>	<b>\$1,243,749</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$894,534</b>	<b>\$1,964,472</b>	<b>\$1,243,749</b>	<b>\$1,243,749</b>	<b>—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$894,534</b>	<b>\$1,964,472</b>	<b>\$1,243,749</b>	<b>\$1,243,749</b>	<b>—</b>	<b>—%</b>
<b>Revenue</b>	<b>\$550,980</b>	<b>\$554,392</b>	<b>\$571,000</b>	<b>\$571,000</b>	<b>—</b>	<b>—%</b>
<b>Total Interfund Reimbursements</b>	<b>\$(177,234)</b>	<b>\$859,997</b>	<b>\$581,749</b>	<b>\$643,454</b>	<b>\$61,705</b>	<b>10.6%</b>
<b>Total Revenue</b>	<b>\$373,746</b>	<b>\$1,414,389</b>	<b>\$1,152,749</b>	<b>\$1,214,454</b>	<b>\$61,705</b>	<b>5.4%</b>
<b>Total Use of Fund Balance</b>	<b>\$550,083</b>	<b>\$550,083</b>	<b>\$91,000</b>	<b>\$29,295</b>	<b>\$(61,705)</b>	<b>(67.8)%</b>
<b>Total Financing Sources</b>	<b>\$923,829</b>	<b>\$1,964,472</b>	<b>\$1,243,749</b>	<b>\$1,243,749</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(29,296)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$906,836	\$1,928,472	\$1,233,749	\$1,233,749	—	—%
Other Charges	\$(12,303)	\$36,000	\$10,000	\$10,000	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$894,534</b>	<b>\$1,964,472</b>	<b>\$1,243,749</b>	<b>\$1,243,749</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$894,534</b>	<b>\$1,964,472</b>	<b>\$1,243,749</b>	<b>\$1,243,749</b>	<b>—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$894,534</b>	<b>\$1,964,472</b>	<b>\$1,243,749</b>	<b>\$1,243,749</b>	<b>—</b>	<b>—%</b>
Revenue from Use Of Money & Property	\$28,409	\$4,392	\$21,000	\$21,000	—	—%
Charges for Services	\$522,571	\$550,000	\$550,000	\$550,000	—	—%
<b>Revenue</b>	<b>\$550,980</b>	<b>\$554,392</b>	<b>\$571,000</b>	<b>\$571,000</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	\$(177,234)	\$859,997	\$581,749	\$643,454	\$61,705	10.6%
<b>Total Interfund Reimbursements</b>	<b>\$(177,234)</b>	<b>\$859,997</b>	<b>\$581,749</b>	<b>\$643,454</b>	<b>\$61,705</b>	<b>10.6%</b>
<b>Total Revenue</b>	<b>\$373,746</b>	<b>\$1,414,389</b>	<b>\$1,152,749</b>	<b>\$1,214,454</b>	<b>\$61,705</b>	<b>5.4%</b>
Fund Balance	\$550,083	\$550,083	\$91,000	\$29,295	\$(61,705)	(67.8)%
<b>Total Use of Fund Balance</b>	<b>\$550,083</b>	<b>\$550,083</b>	<b>\$91,000</b>	<b>\$29,295</b>	<b>\$(61,705)</b>	<b>(67.8)%</b>
<b>Total Financing Sources</b>	<b>\$923,829</b>	<b>\$1,964,472</b>	<b>\$1,243,749</b>	<b>\$1,243,749</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(29,296)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total revenue, including interfund reimbursements, is due to an increased contribution from the Road Fund (BU 2900000) resulting from a lower year end available fund balance.

There are no changes to reserves.

## Roads

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Roads	\$109,697,226	\$270,317,612	\$257,309,148	\$310,695,344	\$53,386,196	20.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$109,697,226</b>	<b>\$270,317,612</b>	<b>\$257,309,148</b>	<b>\$310,695,344</b>	<b>\$53,386,196</b>	<b>20.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$109,697,226</b>	<b>\$270,317,612</b>	<b>\$257,309,148</b>	<b>\$310,695,344</b>	<b>\$53,386,196</b>	<b>20.7%</b>
Provision for Reserves	—	—	\$866,989	\$866,989	—	—%
<b>Total Financing Uses</b>	<b>\$109,697,226</b>	<b>\$270,317,612</b>	<b>\$258,176,137</b>	<b>\$311,562,333</b>	<b>\$53,386,196</b>	<b>20.7%</b>
<b>Revenue</b>	<b>\$85,692,679</b>	<b>\$101,744,872</b>	<b>\$119,654,234</b>	<b>\$120,812,991</b>	<b>\$1,158,757</b>	<b>1.0%</b>
<b>Total Interfund Reimbursements</b>	<b>\$42,612,976</b>	<b>\$59,953,755</b>	<b>\$36,958,576</b>	<b>\$63,048,583</b>	<b>\$26,090,007</b>	<b>70.6%</b>
<b>Total Revenue</b>	<b>\$128,305,656</b>	<b>\$161,698,627</b>	<b>\$156,612,810</b>	<b>\$183,861,574</b>	<b>\$27,248,764</b>	<b>17.4%</b>
<b>Total Use of Fund Balance</b>	<b>\$108,618,985</b>	<b>\$108,618,985</b>	<b>\$101,563,327</b>	<b>\$127,700,759</b>	<b>\$26,137,432</b>	<b>25.7%</b>
<b>Total Financing Sources</b>	<b>\$236,924,641</b>	<b>\$270,317,612</b>	<b>\$258,176,137</b>	<b>\$311,562,333</b>	<b>\$53,386,196</b>	<b>20.7%</b>
<b>Net Cost</b>	<b>\$(127,227,415)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$107,967,530	\$264,142,640	\$239,943,492	\$294,615,331	\$54,671,839	22.8%
Other Charges	\$436,557	\$2,287,321	\$10,824,536	\$12,463,559	\$1,639,023	15.1%
Interfund Charges	\$1,293,140	\$3,887,651	\$6,541,120	\$3,616,454	\$(2,924,666)	(44.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$109,697,226</b>	<b>\$270,317,612</b>	<b>\$257,309,148</b>	<b>\$310,695,344</b>	<b>\$53,386,196</b>	<b>20.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$109,697,226</b>	<b>\$270,317,612</b>	<b>\$257,309,148</b>	<b>\$310,695,344</b>	<b>\$53,386,196</b>	<b>20.7%</b>
Provision for Reserves	—	—	\$866,989	\$866,989	—	—%
<b>Total Financing Uses</b>	<b>\$109,697,226</b>	<b>\$270,317,612</b>	<b>\$258,176,137</b>	<b>\$311,562,333</b>	<b>\$53,386,196</b>	<b>20.7%</b>
Taxes	\$1,398,134	\$1,356,856	\$1,508,325	\$775,856	\$(732,469)	(48.6)%
Licenses, Permits & Franchises	\$1,489,765	\$1,637,000	\$1,587,000	\$1,587,000	—	—%
Revenue from Use Of Money & Property	\$5,467,486	\$544,405	\$3,709,000	\$3,709,000	—	—%
Intergovernmental Revenues	\$76,027,414	\$96,999,286	\$111,692,584	\$113,551,375	\$1,858,791	1.7%
Charges for Services	\$427,018	\$330,000	\$265,000	\$265,000	—	—%
Miscellaneous Revenues	\$882,862	\$877,325	\$892,325	\$924,760	\$32,435	3.6%
<b>Revenue</b>	<b>\$85,692,679</b>	<b>\$101,744,872</b>	<b>\$119,654,234</b>	<b>\$120,812,991</b>	<b>\$1,158,757</b>	<b>1.0%</b>
Other Interfund Reimbursements	\$42,612,976	\$59,953,755	\$36,958,576	\$63,048,583	\$26,090,007	70.6%
<b>Total Interfund Reimbursements</b>	<b>\$42,612,976</b>	<b>\$59,953,755</b>	<b>\$36,958,576</b>	<b>\$63,048,583</b>	<b>\$26,090,007</b>	<b>70.6%</b>
<b>Total Revenue</b>	<b>\$128,305,656</b>	<b>\$161,698,627</b>	<b>\$156,612,810</b>	<b>\$183,861,574</b>	<b>\$27,248,764</b>	<b>17.4%</b>
Reserve Release	\$236,672	\$236,672	—	—	—	—%
Fund Balance	\$108,382,313	\$108,382,313	\$101,563,327	\$127,700,759	\$26,137,432	25.7%
<b>Total Use of Fund Balance</b>	<b>\$108,618,985</b>	<b>\$108,618,985</b>	<b>\$101,563,327</b>	<b>\$127,700,759</b>	<b>\$26,137,432</b>	<b>25.7%</b>
<b>Total Financing Sources</b>	<b>\$236,924,641</b>	<b>\$270,317,612</b>	<b>\$258,176,137</b>	<b>\$311,562,333</b>	<b>\$53,386,196</b>	<b>20.7%</b>
<b>Net Cost</b>	<b>\$(127,227,415)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- Shifts in project timelines for 44th Street Bike & Pedestrian Lighting Improvements, Alta Mesa Road Bridge Replacement (Badger Creek), Arden Way Complete Streets – Phase 1, Hazel Avenue at State Route 50 Interchange, Franklin Boulevard Bridge Replacements, Interstate 80 Walerga Park Soundwall, Michigan Bar Road Bridge Replacement, Neighborhood Improvement Initiative projects, New Hope Road Bridge Replacement, Rio Linda Area Street Lights: Rio Linda Boulevard to M Street, AC Overlay SACOG 2022 Central, AC Overlay 2023 Phase D, AC Overlay 2023 Phase F, AC Overlay 2024 Phase B, AC Overlay 2024 Phase D, AC Overlay 2025 Phase B, AC Overlay 2025 Phase C, AC Overlay SACOG 2022 Central, and project contingency.

- Reduced funding transfers to the Transportation Sales Tax budget (BU 2140000) directly related to the Florin Road Bicycle and Pedestrian Improvements – Franklin to Power Inn and Watt Avenue Improvements Florin Road to State Route 16 projects.
- Increased funding transfers to the Landscape Maintenance District (BU 3300000) resulting from a lower year end fund balance in that fund, and to County Service Area No. 1 (BU 2530000) for the Rosemont Area Streetlight Phase 3 project that is part of the larger Neighborhood Improvement Initiative project with a funding pass-through from the Neighborhood Revitalization budget (BU 5790000).
- Recommended growth detailed later in this section.

The change in total revenues, including interfund reimbursements, is due to:

- Shifts in claiming federal and state revenues related to 44th Street Bike & Pedestrian Lighting Improvements, Alta Mesa Road Bridge Replacement (Badger Creek), Arden Way Complete Streets – Phase 1, Franklin Boulevard Bridge Replacements, Interstate 80 Walerga Park Soundwall, Michigan Bar Road Bridge Replacement, New Hope Road Bridge Replacement, Rio Linda Area Street Lights: Rio Linda Boulevard to M Street, AC Overlay 2024 Phase D, AC Overlay 2025 Phase B, AC Overlay 2025 Phase C, and AC Overlay SACOG 2022 Central projects.
- Receiving American Rescue Plan Act funds for AC Overlay 2024 Phase D project.
- An increase in reimbursements from the Transportation Sales Tax (BU 2140000) and Sacramento County Transportation Development Fee (BU 2910000) budget units for Arden Way Complete Streets – Phase 1 and Hazel Avenue at State Route 50 Interchange projects, and from the Neighborhood Revitalization budget (BU 5790000) for the Rosemont Area Street Light Phase 3 project tied to the Neighborhood Improvement Initiative project.
- Recommended growth detailed later in this section.

There are no changes to reserves.

### Summary of September Recommended Growth by Program

Program	Intrafund		Total Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Roads	20,000,000	—	20,000,000	—	—

BU 2900000 FY 2024-25 Road Programs Statement		
1	Construction	115,126,576
2	Cost of Transfers	3,616,454
3	Grouped Lump-Sum Other	191,952,314
	Total Appropriations	310,695,344

Project No.	Project Description	FY 2024-25 Budget
P712020	44th Street Bicycle, Pedestrian and Lighting Improvements	1,747,947
P860321	A.C. Overlay Project 2023 - Phase D	11,853,000
P317548	A.C. Overlay Project 2023 - Phase F	5,378,000
P834752	A.C. Overlay Project 2024 - Phase A	6,549,000
P554485	A.C. Overlay Project 2024 - Phase B	8,259,000
P168331	A.C. Overlay Project 2024 - Phase C	6,110,000
P559792	A.C. Overlay Project 2024 - Phase D	13,749,000
P958882	A.C. Overlay Project 2025 - Phase A	3,085,000
P259960	A.C. Overlay Project 2025 - Phase B	2,465,000
P743461	A.C. Overlay Project 2025 - Phase C	4,146,000
P497809	Alta Arden Expressway - Phase 1	60,000
P000056	Alta Mesa Road Bridge Replacement at Laguna Creek	8,614,691
P000571	Arden Way Complete Streets - Phase 1	6,657,526
P549095	Arden Way Complete Streets - Phase 2	800,000
P108977	Bradshaw Road at Jackson Road Intersection Improvements	316,200
P032906	Complete Streets Rehabilitation - Multiple Locations	10,730,132
P000061	Curb, Gutter, and Sidewalk Replacement	395,000
P650873	El Camino Avenue at Kent Drive Traffic Signal Project	823,750
P000074	Franklin Boulevard Bridge Replacement at Lost Slough	2,925,074
P489143	Green Tree and East Parkway Improvements	80,750
P000077	Hazel Avenue at U.S. Highway 50 Interchange	15,326,491
P847998	Interstate I-80 Walerga Park Soundwall	840,435
P000093	Michigan Bar Road Bridge Replacement at Cosumnes River	291,092
P000095	New Hope Road Bridge Replacement at Grizzly Slough	188,029
P408436	Oakdale Elementary, College Oak Drive, and Roseville Road Improvements	65,750
P118623	Rio Linda Area LED Street Lights	631,145
P456241	Rosemont Street Lighting Project - Phase 3	804,642
P163256	School Flashing Beacons Installation Project	260,600
P520820	Sidewalk Replacement Project 2023	18,000
P413633	Sidewalk Replacement Project SHRA Fruitridge Area - Phase 1	27,000
P105894	Sidewalk Replacement Project SHRA Fruitridge Area - Phase 2	177,000
P201396	South Sacramento Affordable Housing Pedestrian Improvements	980,002
P316320	Sunrise Boulevard Wall Replacement Project	99,500
P000105	Twin Cities Road Bridge Replacement at Snodgrass Slough	236,820
P422917	Tyler Island Bridge Road over Georgiana Slough	185,000
P000106	Walnut Grove Over Sacramento River Bridge Maintenance	250,000
	<b>Total Appropriations</b>	<b>115,126,576</b>

### September Recommended Growth Detail for the Program

	Expenditures	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DOT-GF Contribution to Paving Roadways</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 linked request in the Financing Transfers/Reimbursements budget (BU 5110000). This request was prioritized for September pending available funding.



## SCTDF Capital Fund

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Sacramento County Transportation Development Fee Administration	\$214,625	\$484,041	\$548,875	\$711,298	\$162,423	29.6%
Sacramento County Transportation Development Fee Districts	\$4,628,908	\$14,446,954	\$30,651,447	\$28,363,597	\$(2,287,850)	(7.5)%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,843,534</b>	<b>\$14,930,995</b>	<b>\$31,200,322</b>	<b>\$29,074,895</b>	<b>\$(2,125,427)</b>	<b>(6.8)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,843,534</b>	<b>\$14,930,995</b>	<b>\$31,200,322</b>	<b>\$29,074,895</b>	<b>\$(2,125,427)</b>	<b>(6.8)%</b>
Provision for Reserves	—	—	\$350,000	\$350,000	—	—%
<b>Total Financing Uses</b>	<b>\$4,843,534</b>	<b>\$14,930,995</b>	<b>\$31,550,322</b>	<b>\$29,424,895</b>	<b>\$(2,125,427)</b>	<b>(6.7)%</b>
<b>Revenue</b>	<b>\$19,978,805</b>	<b>\$14,066,684</b>	<b>\$15,227,678</b>	<b>\$15,227,678</b>	<b>—</b>	<b>—%</b>
<b>Total Interfund Reimbursements</b>	<b>\$(1,802,367)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$18,176,438</b>	<b>\$14,066,684</b>	<b>\$15,227,678</b>	<b>\$15,227,678</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$864,311</b>	<b>\$864,311</b>	<b>\$16,322,644</b>	<b>\$14,197,217</b>	<b>\$(2,125,427)</b>	<b>(13.0)%</b>
<b>Total Financing Sources</b>	<b>\$19,040,749</b>	<b>\$14,930,995</b>	<b>\$31,550,322</b>	<b>\$29,424,895</b>	<b>\$(2,125,427)</b>	<b>(6.7)%</b>
<b>Net Cost</b>	<b>\$(14,197,215)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$3,195,623	\$9,673,921	\$12,902,192	\$8,808,831	\$(4,093,361)	(31.7)%
Other Charges	\$49,400	\$64,400	\$63,900	\$63,900	—	—%
Interfund Charges	\$1,598,511	\$5,192,674	\$18,234,230	\$20,202,164	\$1,967,934	10.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,843,534</b>	<b>\$14,930,995</b>	<b>\$31,200,322</b>	<b>\$29,074,895</b>	<b>\$(2,125,427)</b>	<b>(6.8)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,843,534</b>	<b>\$14,930,995</b>	<b>\$31,200,322</b>	<b>\$29,074,895</b>	<b>\$(2,125,427)</b>	<b>(6.8)%</b>
Provision for Reserves	—	—	\$350,000	\$350,000	—	—%
<b>Total Financing Uses</b>	<b>\$4,843,534</b>	<b>\$14,930,995</b>	<b>\$31,550,322</b>	<b>\$29,424,895</b>	<b>\$(2,125,427)</b>	<b>(6.7)%</b>
Licenses, Permits & Franchises	\$16,767,038	\$13,340,646	\$12,815,000	\$12,815,000	—	—%
Revenue from Use Of Money & Property	\$2,827,009	\$277,049	\$1,809,000	\$1,809,000	—	—%
Intergovernmental Revenues	\$3,274	\$48,900	\$128,678	\$128,678	—	—%
Charges for Services	\$(202,056)	—	—	—	—	—%
Miscellaneous Revenues	\$583,540	\$400,089	\$475,000	\$475,000	—	—%
<b>Revenue</b>	<b>\$19,978,805</b>	<b>\$14,066,684</b>	<b>\$15,227,678</b>	<b>\$15,227,678</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	\$(1,802,367)	—	—	—	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$(1,802,367)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$18,176,438</b>	<b>\$14,066,684</b>	<b>\$15,227,678</b>	<b>\$15,227,678</b>	<b>—</b>	<b>—%</b>
Reserve Release	—	—	\$6,300,000	—	\$(6,300,000)	(100.0)%
Fund Balance	\$864,311	\$864,311	\$10,022,644	\$14,197,217	\$4,174,573	41.7%
<b>Total Use of Fund Balance</b>	<b>\$864,311</b>	<b>\$864,311</b>	<b>\$16,322,644</b>	<b>\$14,197,217</b>	<b>\$(2,125,427)</b>	<b>(13.0)%</b>
<b>Total Financing Sources</b>	<b>\$19,040,749</b>	<b>\$14,930,995</b>	<b>\$31,550,322</b>	<b>\$29,424,895</b>	<b>\$(2,125,427)</b>	<b>(6.7)%</b>
<b>Net Cost</b>	<b>\$(14,197,215)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

BU 2910000 FY 2024-25 Road Programs Statement		
1	Construction	2,380,178
2	Cost of Transfers	20,202,164
3	Grouped Lump-Sum Other	6,492,553
	<b>Total Appropriations</b>	<b>29,074,895</b>

Project No.	Project Description	FY 2024-25 Budget
P018111	Eschinger Road Improvements - Bruceville Road to Carroll Road	451,500
P000572	Grant Line Road Improvements	1,800,000
P300157	Waterman Road at CCTC Railroad Crossing Project	128,678
	<b>Total Appropriations</b>	<b>2,380,178</b>

## Sacramento County Transportation Development Fee Administration

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$214,625	\$483,041	\$548,875	\$711,298	\$162,423	29.6%
Other Charges	—	\$1,000	—	—	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$214,625</b>	<b>\$484,041</b>	<b>\$548,875</b>	<b>\$711,298</b>	<b>\$162,423</b>	<b>29.6%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$214,625</b>	<b>\$484,041</b>	<b>\$548,875</b>	<b>\$711,298</b>	<b>\$162,423</b>	<b>29.6%</b>
Provision for Reserves	—	—	\$350,000	\$350,000	—	—%
<b>Total Financing Uses</b>	<b>\$214,625</b>	<b>\$484,041</b>	<b>\$898,875</b>	<b>\$1,061,298</b>	<b>\$162,423</b>	<b>18.1%</b>
Revenue from Use Of Money & Property	\$91,127	\$8,997	\$58,000	\$58,000	—	—%
Miscellaneous Revenues	\$576,841	\$400,089	\$475,000	\$475,000	—	—%
<b>Revenue</b>	<b>\$667,968</b>	<b>\$409,086</b>	<b>\$533,000</b>	<b>\$533,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$667,968</b>	<b>\$409,086</b>	<b>\$533,000</b>	<b>\$533,000</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$74,955	\$74,955	\$365,875	\$528,298	\$162,423	44.4%
<b>Total Use of Fund Balance</b>	<b>\$74,955</b>	<b>\$74,955</b>	<b>\$365,875</b>	<b>\$528,298</b>	<b>\$162,423</b>	<b>44.4%</b>
<b>Total Financing Sources</b>	<b>\$742,923</b>	<b>\$484,041</b>	<b>\$898,875</b>	<b>\$1,061,298</b>	<b>\$162,423</b>	<b>18.1%</b>
<b>Net Cost</b>	<b>\$(528,297)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The increase in total appropriations is due to an increase in project contingency resulting from an increase in the available year end fund balance.

There are no changes to reserves.

## Sacramento County Transportation Development Fee Districts

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$2,980,997	\$9,190,880	\$12,353,317	\$8,097,533	\$(4,255,784)	(34.5)%
Other Charges	\$49,400	\$63,400	\$63,900	\$63,900	—	—%
Interfund Charges	\$1,598,511	\$5,192,674	\$18,234,230	\$20,202,164	\$1,967,934	10.8%
<b>Gross Expenditures/ Appropriations</b>	<b>\$4,628,908</b>	<b>\$14,446,954</b>	<b>\$30,651,447</b>	<b>\$28,363,597</b>	<b>\$(2,287,850)</b>	<b>(7.5)%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$4,628,908</b>	<b>\$14,446,954</b>	<b>\$30,651,447</b>	<b>\$28,363,597</b>	<b>\$(2,287,850)</b>	<b>(7.5)%</b>
<b>Total Financing Uses</b>	<b>\$4,628,908</b>	<b>\$14,446,954</b>	<b>\$30,651,447</b>	<b>\$28,363,597</b>	<b>\$(2,287,850)</b>	<b>(7.5)%</b>
Licenses, Permits & Franchises	\$16,767,038	\$13,340,646	\$12,815,000	\$12,815,000	—	—%
Revenue from Use Of Money & Property	\$2,735,882	\$268,052	\$1,751,000	\$1,751,000	—	—%
Intergovernmental Revenues	\$3,274	\$48,900	\$128,678	\$128,678	—	—%
Charges for Services	\$(202,056)	—	—	—	—	—%
Miscellaneous Revenues	\$6,699	—	—	—	—	—%
<b>Revenue</b>	<b>\$19,310,837</b>	<b>\$13,657,598</b>	<b>\$14,694,678</b>	<b>\$14,694,678</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	\$(1,802,367)	—	—	—	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$(1,802,367)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$17,508,470</b>	<b>\$13,657,598</b>	<b>\$14,694,678</b>	<b>\$14,694,678</b>	<b>—</b>	<b>—%</b>
Reserve Release	—	—	\$6,300,000	—	\$(6,300,000)	(100.0)%
Fund Balance	\$789,356	\$789,356	\$9,656,769	\$13,668,919	\$4,012,150	41.5%
<b>Total Use of Fund Balance</b>	<b>\$789,356</b>	<b>\$789,356</b>	<b>\$15,956,769</b>	<b>\$13,668,919</b>	<b>\$(2,287,850)</b>	<b>(14.3)%</b>
<b>Total Financing Sources</b>	<b>\$18,297,826</b>	<b>\$14,446,954</b>	<b>\$30,651,447</b>	<b>\$28,363,597</b>	<b>\$(2,287,850)</b>	<b>(7.5)%</b>
<b>Net Cost</b>	<b>\$(13,668,918)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to fulfilling the Barrett Ranch commitment and an increase in charges from the Roads Fund (BU 2900000) and Transportation Sales Tax (BU 2140000) budget units for capital project costs. Projects include Hazel Avenue at State Route 50 Interchange and South Watt Improvements.

Reserve changes from the Approved Recommended Budget are provided below:

- Working Capital reserve has increased \$6,300,000.

### Sacramento County LM CFD 2004-2

#### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Sacramento County Landscape Maintenance CFD No. 2004-2	\$359,858	\$454,506	\$510,298	\$510,298	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$359,858</b>	<b>\$454,506</b>	<b>\$510,298</b>	<b>\$510,298</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$359,858</b>	<b>\$454,506</b>	<b>\$510,298</b>	<b>\$510,298</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	\$51,028	\$51,028	\$38,899	\$107,617	\$68,718	176.7%
<b>Total Financing Uses</b>	<b>\$410,886</b>	<b>\$505,534</b>	<b>\$549,197</b>	<b>\$617,915</b>	<b>\$68,718</b>	<b>12.5%</b>
<b>Revenue</b>	<b>\$427,070</b>	<b>\$347,473</b>	<b>\$443,670</b>	<b>\$443,670</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$427,070</b>	<b>\$347,473</b>	<b>\$443,670</b>	<b>\$443,670</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$158,061</b>	<b>\$158,061</b>	<b>\$105,527</b>	<b>\$174,245</b>	<b>\$68,718</b>	<b>65.1%</b>
<b>Total Financing Sources</b>	<b>\$585,131</b>	<b>\$505,534</b>	<b>\$549,197</b>	<b>\$617,915</b>	<b>\$68,718</b>	<b>12.5%</b>
<b>Net Cost</b>	<b>\$(174,245)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$340,519	\$433,506	\$487,298	\$487,298	—	—%
Other Charges	\$2,593	\$3,000	\$3,000	\$3,000	—	—%
Interfund Charges	\$16,746	\$18,000	\$20,000	\$20,000	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$359,858</b>	<b>\$454,506</b>	<b>\$510,298</b>	<b>\$510,298</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$359,858</b>	<b>\$454,506</b>	<b>\$510,298</b>	<b>\$510,298</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	\$51,028	\$51,028	\$38,899	\$107,617	\$68,718	176.7%
<b>Total Financing Uses</b>	<b>\$410,886</b>	<b>\$505,534</b>	<b>\$549,197</b>	<b>\$617,915</b>	<b>\$68,718</b>	<b>12.5%</b>
Revenue from Use Of Money & Property	\$17,308	\$2,473	\$12,000	\$12,000	—	—%
Charges for Services	\$409,762	\$345,000	\$431,670	\$431,670	—	—%
<b>Revenue</b>	<b>\$427,070</b>	<b>\$347,473</b>	<b>\$443,670</b>	<b>\$443,670</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$427,070</b>	<b>\$347,473</b>	<b>\$443,670</b>	<b>\$443,670</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$158,061	\$158,061	\$105,527	\$174,245	\$68,718	65.1%
<b>Total Use of Fund Balance</b>	<b>\$158,061</b>	<b>\$158,061</b>	<b>\$105,527</b>	<b>\$174,245</b>	<b>\$68,718</b>	<b>65.1%</b>
<b>Total Financing Sources</b>	<b>\$585,131</b>	<b>\$505,534</b>	<b>\$549,197</b>	<b>\$617,915</b>	<b>\$68,718</b>	<b>12.5%</b>
<b>Net Cost</b>	<b>\$(174,245)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

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

Reserve changes from the Approved Recommended Budget are provided below:

- Working Capital reserve has increased \$68,718 due to an increase in the year-end available fund balance.

### Transportation-Sales Tax

#### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Transportation Sales Tax	\$39,442,119	\$60,702,972	\$88,755,924	\$98,354,336	\$9,598,412	10.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$39,442,119</b>	<b>\$60,702,972</b>	<b>\$88,755,924</b>	<b>\$98,354,336</b>	<b>\$9,598,412</b>	<b>10.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$39,442,119</b>	<b>\$60,702,972</b>	<b>\$88,755,924</b>	<b>\$98,354,336</b>	<b>\$9,598,412</b>	<b>10.8%</b>
<b>Total Financing Uses</b>	<b>\$39,442,119</b>	<b>\$60,702,972</b>	<b>\$88,755,924</b>	<b>\$98,354,336</b>	<b>\$9,598,412</b>	<b>10.8%</b>
Revenue	\$38,929,174	\$52,844,501	\$73,499,070	\$84,522,255	\$11,023,185	15.0%
Total Interfund Reimbursements	\$648,835	\$5,752,361	\$12,876,698	\$11,590,081	\$(1,286,617)	(10.0)%
Total Revenue	\$39,578,009	\$58,596,862	\$86,375,768	\$96,112,336	\$9,736,568	11.3%
Total Use of Fund Balance	\$2,106,110	\$2,106,110	\$2,380,156	\$2,242,000	\$(138,156)	(5.8)%
Total Financing Sources	\$41,684,119	\$60,702,972	\$88,755,924	\$98,354,336	\$9,598,412	10.8%
Net Cost	\$(2,242,000)	—	—	—	—	—%



## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$12,402,428	\$30,250,127	\$61,318,551	\$67,992,566	\$6,674,015	10.9%
Other Charges	\$1,995,001	\$3,967,057	\$2,795,700	\$2,623,270	\$(172,430)	(6.2)%
Interfund Charges	\$25,044,691	\$26,485,788	\$24,641,673	\$27,738,500	\$3,096,827	12.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$39,442,119</b>	<b>\$60,702,972</b>	<b>\$88,755,924</b>	<b>\$98,354,336</b>	<b>\$9,598,412</b>	<b>10.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$39,442,119</b>	<b>\$60,702,972</b>	<b>\$88,755,924</b>	<b>\$98,354,336</b>	<b>\$9,598,412</b>	<b>10.8%</b>
<b>Total Financing Uses</b>	<b>\$39,442,119</b>	<b>\$60,702,972</b>	<b>\$88,755,924</b>	<b>\$98,354,336</b>	<b>\$9,598,412</b>	<b>10.8%</b>
Taxes	\$34,623,046	\$39,977,567	\$36,586,086	\$43,857,723	\$7,271,637	19.9%
Revenue from Use Of Money & Property	\$500,096	\$799,142	\$256,000	\$256,000	—	—%
Intergovernmental Revenues	\$3,805,540	\$12,067,792	\$36,656,984	\$40,408,532	\$3,751,548	10.2%
Miscellaneous Revenues	\$492	—	—	—	—	—%
<b>Revenue</b>	<b>\$38,929,174</b>	<b>\$52,844,501</b>	<b>\$73,499,070</b>	<b>\$84,522,255</b>	<b>\$11,023,185</b>	<b>15.0%</b>
Other Interfund Reimbursements	\$648,835	\$5,752,361	\$12,876,698	\$11,590,081	\$(1,286,617)	(10.0)%
<b>Total Interfund Reimbursements</b>	<b>\$648,835</b>	<b>\$5,752,361</b>	<b>\$12,876,698</b>	<b>\$11,590,081</b>	<b>\$(1,286,617)</b>	<b>(10.0)%</b>
<b>Total Revenue</b>	<b>\$39,578,009</b>	<b>\$58,596,862</b>	<b>\$86,375,768</b>	<b>\$96,112,336</b>	<b>\$9,736,568</b>	<b>11.3%</b>
Fund Balance	\$2,106,110	\$2,106,110	\$2,380,156	\$2,242,000	\$(138,156)	(5.8)%
<b>Total Use of Fund Balance</b>	<b>\$2,106,110</b>	<b>\$2,106,110</b>	<b>\$2,380,156</b>	<b>\$2,242,000</b>	<b>\$(138,156)</b>	<b>(5.8)%</b>
<b>Total Financing Sources</b>	<b>\$41,684,119</b>	<b>\$60,702,972</b>	<b>\$88,755,924</b>	<b>\$98,354,336</b>	<b>\$9,598,412</b>	<b>10.8%</b>
<b>Net Cost</b>	<b>\$(2,242,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- Shifts in project timelines for the Sidewalk Infill: Arden-Arcade and Carmichael, Fair Oaks Boulevard at Kenneth Traffic Signal, Florin Road Bicycle and Pedestrian Improvements – Franklin to Power Inn, and South Watt Avenue Improvements Florin Road to State Route 16 projects.
- Additional funding transfers to the Roads Fund budget (BU 2900000) directly related to the shift in project timelines for Hazel Avenue at State Route 50 Interchange and Arden Way Complete Streets Phase 1 projects.

The change in total revenues, including interfund reimbursements, is due to:

- Increased grants, contributions, Measure A Programs, Measure A Capital Bond, and American Rescue Plan Act funds directly related to the projects listed in the first bullet above, and the Watt Avenue Complete Street Improvement project.
- A net decrease in project reimbursements (a decrease from the Roads Fund and an increase from the Sacramento County Transportation Development Fee budget (BU 2910000)) directly related to the shift in

project timelines for the Bell Avenue Safe Routes to School, Florin Road Bicycle and Pedestrian Improvements – Franklin to Power Inn, South Watt Avenue Improvements Florin Road to State Route 16, and Watt Avenue Complete Street Improvement projects.

There are no changes to reserves.

<b>BU 2140000 FY 2024-25 Road Programs Statement</b>		
1	Construction	64,977,256
2	Cost of Transfers	27,738,500
3	Grouped Lump-Sum Other	5,638,580
	<b>Total Appropriations</b>	<b>98,354,336</b>

<b>Project No.</b>	<b>Project Description</b>	<b>FY 2024-25 Budget</b>
P000059	Active Transportation Plan Implementation – Various Location	90,000
P982008	Bell Street Safe Routes to School (SRTS)	1,105,617
P997046	Countdown Pedestrian Head Installation Project	220,300
P211016	Elkhorn Boulevard Complete Streets	495,000
P000066	Elverta Road Widening – Dutch Haven Boulevard to Watt Avenue	749,314
P487844	Fair Oaks Boulevard at Kenneth Avenue Traffic Signal	1,243,425
P000573	Fair Oaks Boulevard Bicycle and Pedestrian Mobility Project	4,182,840
P000071	Florin Road Bicycle and Pedestrian Improvement Project	7,839,213
P000575	Folsom Boulevard Complete Street Improvements – Phase 2	408,000
P106554	Greenback Lane Improvements and Undergrounding	1,740,230
P000090	Madison Avenue Widening – Fair Oaks Boulevard to Hazel Avenue	151,359
P000094	Neighborhood Traffic Management Program	500,000
P957315	North Watt Avenue Area Pedestrian Improvements	205,000
P076383	Retro-reflective Signal Backplate Installation Project	896,200
P000578	Sidewalk Infill - Arden Arcade and Carmichael Area	2,829,567
P951006	South Sacramento County Safe Routes to School (SRTS) Project	1,751,500
P738803	South Sacramento Sidewalk Gap Closure Project	358,608
P000103	South Watt Avenue Improvements – Florin Road to Jackson Road (SR16)	35,744,767
P753482	Stockton Boulevard Complete Streets Project	190,000
P000107	Watt Avenue Complete Streets	2,882,392
P685080	Watt Avenue Sidewalk Gap Closure Project	981,000
P483733	Wyda Way Sidewalk Infill	412,924
	<b>Total Appropriations</b>	<b>64,977,256</b>

**Solid Waste Enterprise**

**Budget Unit – Budget by Program**

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Administration and Support	\$26,943,015	\$29,965,213	\$37,872,077	\$37,752,679	\$(119,398)	(0.3)%
Capital Outlay Fund	\$47,148,976	\$90,645,186	\$83,275,992	\$83,275,992	—	—%
Collections	\$91,354,121	\$95,220,474	\$106,094,935	\$106,606,289	\$511,354	0.5%
Kiefer Landfill	\$42,484,728	\$44,537,799	\$32,702,345	\$32,815,783	\$113,438	0.3%
North Area Recovery Station (NARS)	\$55,321,677	\$56,956,473	\$61,424,814	\$61,540,666	\$115,852	0.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$263,252,517</b>	<b>\$317,325,145</b>	<b>\$321,370,163</b>	<b>\$321,991,409</b>	<b>\$621,246</b>	<b>0.2%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(92,283,001)</b>	<b>\$(101,667,184)</b>	<b>\$(104,609,861)</b>	<b>\$(105,231,107)</b>	<b>\$(621,246)</b>	<b>0.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$170,969,516</b>	<b>\$215,657,961</b>	<b>\$216,760,302</b>	<b>\$216,760,302</b>	<b>—</b>	<b>—%</b>
<b>Revenue</b>	<b>\$148,479,671</b>	<b>\$175,258,661</b>	<b>\$186,156,743</b>	<b>\$186,156,743</b>	<b>—</b>	<b>—%</b>
<b>Total Interfund Reimbursements</b>	<b>\$864,306</b>	<b>\$1,040,395</b>	<b>\$1,735,725</b>	<b>\$1,735,725</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$149,343,977</b>	<b>\$176,299,056</b>	<b>\$187,892,468</b>	<b>\$187,892,468</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$21,625,539</b>	<b>\$39,358,905</b>	<b>\$28,867,834</b>	<b>\$28,867,834</b>	<b>—</b>	<b>—%</b>
Positions	323.0	323.0	326.0	326.0	—	—%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$44,482,247	\$47,474,405	\$47,678,092	\$47,678,092	—	—%
Services & Supplies	\$78,133,473	\$75,987,887	\$86,945,189	\$86,945,189	—	—%
Other Charges	\$14,903,467	\$15,767,270	\$17,961,324	\$17,961,324	—	—%
Improvements	\$29,904,333	\$54,202,541	\$38,548,816	\$38,548,816	—	—%
Equipment	\$3,295,997	\$21,975,858	\$25,376,881	\$25,376,881	—	—%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$250,000	—	—%
Intrafund Charges	\$92,283,001	\$101,667,184	\$104,609,861	\$105,231,107	\$621,246	0.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$263,252,517</b>	<b>\$317,325,145</b>	<b>\$321,370,163</b>	<b>\$321,991,409</b>	<b>\$621,246</b>	<b>0.2%</b>
Other Intrafund Reimbursements	\$(71,193,635)	\$(30,518,200)	\$(30,565,000)	\$(30,565,000)	—	—%
Intrafund Reimbursements within Department	\$(21,089,366)	\$(71,148,984)	\$(74,044,861)	\$(74,666,107)	\$(621,246)	0.8%
<b>Total Intrafund Reimbursements</b>	<b>\$(92,283,001)</b>	<b>\$(101,667,184)</b>	<b>\$(104,609,861)</b>	<b>\$(105,231,107)</b>	<b>\$(621,246)</b>	<b>0.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$170,969,516</b>	<b>\$215,657,961</b>	<b>\$216,760,302</b>	<b>\$216,760,302</b>	<b>—</b>	<b>—%</b>
Revenue from Use Of Money & Property	\$3,959,652	\$623,971	\$634,132	\$634,132	—	—%
Intergovernmental Revenues	\$669,412	\$2,141,603	\$6,141,992	\$6,141,992	—	—%
Charges for Services	\$139,139,667	\$129,041,225	\$139,171,389	\$139,171,389	—	—%
Miscellaneous Revenues	\$4,674,261	\$4,785,240	\$5,541,608	\$5,541,608	—	—%
Other Financing Sources	\$36,679	\$38,666,622	\$34,667,622	\$34,667,622	—	—%
<b>Revenue</b>	<b>\$148,479,671</b>	<b>\$175,258,661</b>	<b>\$186,156,743</b>	<b>\$186,156,743</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	\$864,306	\$1,040,395	\$1,735,725	\$1,735,725	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$864,306</b>	<b>\$1,040,395</b>	<b>\$1,735,725</b>	<b>\$1,735,725</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$149,343,977</b>	<b>\$176,299,056</b>	<b>\$187,892,468</b>	<b>\$187,892,468</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$21,625,539</b>	<b>\$39,358,905</b>	<b>\$28,867,834</b>	<b>\$28,867,834</b>	<b>—</b>	<b>—%</b>
Positions	323.0	323.0	326.0	326.0	—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

**Structural Projects - \$31,245,031**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **Equipment Projects – \$7,499,077**

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

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

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

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

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



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

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

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

## Administration and Support

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$11,977,843	\$13,600,053	\$15,207,173	\$15,207,173	—	—%
Services & Supplies	\$13,734,520	\$14,773,490	\$18,441,710	\$18,441,710	—	—%
Other Charges	\$7,721	—	\$3,500	\$3,500	—	—%
Intrafund Charges	\$1,222,931	\$1,591,670	\$4,219,694	\$4,100,296	\$(119,398)	(2.8)%
<b>Gross Expenditures/ Appropriations</b>	<b>\$26,943,015</b>	<b>\$29,965,213</b>	<b>\$37,872,077</b>	<b>\$37,752,679</b>	<b>\$(119,398)</b>	<b>(0.3)%</b>
Other Intrafund Reimbursements	\$(2,001,408)	—	—	—	—	—%
Intrafund Reimbursements within Department	\$(21,073,759)	\$(28,175,119)	\$(35,898,403)	\$(36,392,051)	\$(493,648)	1.4%
<b>Total Intrafund Reimbursements</b>	<b>\$(23,075,167)</b>	<b>\$(28,175,119)</b>	<b>\$(35,898,403)</b>	<b>\$(36,392,051)</b>	<b>\$(493,648)</b>	<b>1.4%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$3,867,848</b>	<b>\$1,790,094</b>	<b>\$1,973,674</b>	<b>\$1,360,628</b>	<b>\$(613,046)</b>	<b>(31.1)%</b>
Revenue from Use Of Money & Property	\$2,084,368	\$256,400	\$260,976	\$260,976	—	—%
Intergovernmental Revenues	\$177,016	\$70,735	\$162,640	\$162,640	—	—%
Charges for Services	\$1,302,551	\$474,802	\$545,654	\$545,654	—	—%
Miscellaneous Revenues	\$303,913	\$550,990	\$307,358	\$307,358	—	—%
<b>Revenue</b>	<b>\$3,867,848</b>	<b>\$1,352,927</b>	<b>\$1,276,628</b>	<b>\$1,276,628</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	—	—	\$84,000	\$84,000	—	—%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>—</b>	<b>\$84,000</b>	<b>\$84,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$3,867,848</b>	<b>\$1,352,927</b>	<b>\$1,360,628</b>	<b>\$1,360,628</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>—</b>	<b>\$437,167</b>	<b>\$613,046</b>	<b>—</b>	<b>\$(613,046)</b>	<b>(100.0)%</b>
Positions	75.0	74.0	76.0	76.0	—	—%

### Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to:

- Decreases in charges from other programs resulting from a department reorganization.
- Increases in reimbursements from the operating programs resulting from the allocation of costs associated with growth requests included in the Approved Recommended Budget.

## Collections

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$19,887,896	\$20,290,226	\$19,526,892	\$19,526,892	—	—%
Services & Supplies	\$30,274,363	\$29,712,755	\$29,687,266	\$29,687,266	—	—%
Other Charges	\$4,816,497	\$3,929,770	\$3,933,825	\$3,933,825	—	—%
Intrafund Charges	\$36,375,366	\$41,287,723	\$52,946,952	\$53,458,306	\$511,354	1.0%
<b>Gross Expenditures/ Appropriations</b>	<b>\$91,354,121</b>	<b>\$95,220,474</b>	<b>\$106,094,935</b>	<b>\$106,606,289</b>	<b>\$511,354</b>	<b>0.5%</b>
Other Intrafund Reimbursements	\$(2,958,330)	—	—	—	—	—%
Intrafund Reimbursements within Department	\$(6,454)	\$(3,389,360)	\$(6,297,413)	\$(6,425,011)	\$(127,598)	2.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(2,964,785)</b>	<b>\$(3,389,360)</b>	<b>\$(6,297,413)</b>	<b>\$(6,425,011)</b>	<b>\$(127,598)</b>	<b>2.0%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$88,389,336</b>	<b>\$91,831,114</b>	<b>\$99,797,522</b>	<b>\$100,181,278</b>	<b>\$383,756</b>	<b>0.4%</b>
Intergovernmental Revenues	\$405,416	\$1,333,305	\$2,332,729	\$2,332,729	—	—%
Charges for Services	\$86,293,536	\$83,261,579	\$89,372,604	\$89,372,604	—	—%
Miscellaneous Revenues	\$49,747	—	—	—	—	—%
<b>Revenue</b>	<b>\$86,748,699</b>	<b>\$84,594,884</b>	<b>\$91,705,333</b>	<b>\$91,705,333</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	\$614,306	\$790,395	\$1,401,725	\$1,401,725	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$614,306</b>	<b>\$790,395</b>	<b>\$1,401,725</b>	<b>\$1,401,725</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$87,363,005</b>	<b>\$85,385,279</b>	<b>\$93,107,058</b>	<b>\$93,107,058</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$1,026,331</b>	<b>\$6,445,835</b>	<b>\$6,690,464</b>	<b>\$7,074,220</b>	<b>\$383,756</b>	<b>5.7%</b>
Positions	156.0	155.0	157.0	157.0	—	—%

### Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to a department reorganization impacting charges and reimbursements between programs.

Net Cost reflects a decrease in working capital for the budget year.

## Kiefer Landfill

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$6,046,865	\$6,494,277	\$6,416,221	\$6,416,221	—	—%
Services & Supplies	\$13,455,262	\$12,743,643	\$14,945,134	\$14,945,134	—	—%
Other Charges	\$122,036	\$35,000	\$45,000	\$45,000	—	—%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$250,000	—	—%
Intrafund Charges	\$22,610,566	\$25,014,879	\$11,045,990	\$11,159,428	\$113,438	1.0%
<b>Gross Expenditures/ Appropriations</b>	<b>\$42,484,728</b>	<b>\$44,537,799</b>	<b>\$32,702,345</b>	<b>\$32,815,783</b>	<b>\$113,438</b>	<b>0.3%</b>
Other Intrafund Reimbursements	\$(17,212,644)	\$(17,018,200)	\$(16,065,000)	\$(16,065,000)	—	—%
Intrafund Reimbursements within Department	\$(6,415)	—	—	—	—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(17,219,058)</b>	<b>\$(17,018,200)</b>	<b>\$(16,065,000)</b>	<b>\$(16,065,000)</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$25,265,670</b>	<b>\$27,519,599</b>	<b>\$16,637,345</b>	<b>\$16,750,783</b>	<b>\$113,438</b>	<b>0.7%</b>
Revenue from Use Of Money & Property	\$1,166,002	\$278,822	\$269,745	\$269,745	—	—%
Intergovernmental Revenues	—	\$592,616	\$501,676	\$501,676	—	—%
Charges for Services	\$25,943,420	\$23,791,590	\$25,720,966	\$25,720,966	—	—%
Miscellaneous Revenues	\$4,310,568	\$4,223,250	\$5,223,250	\$5,223,250	—	—%
<b>Revenue</b>	<b>\$31,419,990</b>	<b>\$28,886,278</b>	<b>\$31,715,637</b>	<b>\$31,715,637</b>	<b>—</b>	<b>—%</b>
Other Interfund Reimbursements	\$250,000	\$250,000	\$250,000	\$250,000	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$31,669,990</b>	<b>\$29,136,278</b>	<b>\$31,965,637</b>	<b>\$31,965,637</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(6,404,320)</b>	<b>\$(1,616,679)</b>	<b>\$(15,328,292)</b>	<b>\$(15,214,854)</b>	<b>\$113,438</b>	<b>(0.7)%</b>
Positions	44.0	45.0	45.0	45.0	—	—%

### Summary of Changes

The change in total appropriations is due to a department reorganization increasing internal charges to this program for support services.

Net Cost reflects an increase in working capital for the budget year.

### North Area Recovery Station (NARS)

#### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$6,569,643	\$7,089,849	\$6,527,806	\$6,527,806	—	—%
Services & Supplies	\$16,612,857	\$16,045,212	\$18,450,108	\$18,450,108	—	—%
Other Charges	\$65,039	\$48,500	\$49,675	\$49,675	—	—%
Intrafund Charges	\$32,074,139	\$33,772,912	\$36,397,225	\$36,513,077	\$115,852	0.3%
<b>Gross Expenditures/ Appropriations</b>	<b>\$55,321,677</b>	<b>\$56,956,473</b>	<b>\$61,424,814</b>	<b>\$61,540,666</b>	<b>\$115,852</b>	<b>0.2%</b>
Other Intrafund Reimbursements	\$(12,429,660)	\$(13,500,000)	\$(14,500,000)	\$(14,500,000)	—	—%
Intrafund Reimbursements within Department	\$(2,738)	—	—	—	—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(12,432,398)</b>	<b>\$(13,500,000)</b>	<b>\$(14,500,000)</b>	<b>\$(14,500,000)</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$42,889,280</b>	<b>\$43,456,473</b>	<b>\$46,924,814</b>	<b>\$47,040,666</b>	<b>\$115,852</b>	<b>0.2%</b>
Revenue from Use Of Money & Property	\$86,761	\$88,749	\$103,411	\$103,411	—	—%
Intergovernmental Revenues	—	\$144,947	\$144,947	\$144,947	—	—%
Charges for Services	\$25,600,160	\$21,513,254	\$23,532,165	\$23,532,165	—	—%
Miscellaneous Revenues	\$10,034	\$11,000	\$11,000	\$11,000	—	—%
<b>Revenue</b>	<b>\$25,696,954</b>	<b>\$21,757,950</b>	<b>\$23,791,523</b>	<b>\$23,791,523</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$25,696,954</b>	<b>\$21,757,950</b>	<b>\$23,791,523</b>	<b>\$23,791,523</b>	<b>—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$17,192,325</b>	<b>\$21,698,523</b>	<b>\$23,133,291</b>	<b>\$23,249,143</b>	<b>\$115,852</b>	<b>0.5%</b>
Positions	48.0	49.0	48.0	48.0	—	—%

#### Summary of Changes

The change in total appropriations is due to a department reorganization increasing internal charges to this program for support services.

Net Cost reflects a decrease in working capital for the budget year.

### Solid Waste Commercial Program

#### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Commercial Program	\$4,533,575	\$5,884,478	\$5,980,448	\$5,980,448	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,533,575</b>	<b>\$5,884,478</b>	<b>\$5,980,448</b>	<b>\$5,980,448</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,533,575</b>	<b>\$5,884,478</b>	<b>\$5,980,448</b>	<b>\$5,980,448</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	\$6,939,895	\$6,668,188	\$2,282,598	\$2,480,318	\$197,720	8.7%
<b>Total Financing Uses</b>	<b>\$11,473,470</b>	<b>\$12,552,666</b>	<b>\$8,263,046</b>	<b>\$8,460,766</b>	<b>\$197,720</b>	<b>2.4%</b>
<b>Revenue</b>	<b>\$6,370,562</b>	<b>\$4,816,455</b>	<b>\$5,827,463</b>	<b>\$5,827,463</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,370,562</b>	<b>\$4,816,455</b>	<b>\$5,827,463</b>	<b>\$5,827,463</b>	<b>—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$7,736,211</b>	<b>\$7,736,211</b>	<b>\$2,435,583</b>	<b>\$2,633,303</b>	<b>\$197,720</b>	<b>8.1%</b>
<b>Total Financing Sources</b>	<b>\$14,106,773</b>	<b>\$12,552,666</b>	<b>\$8,263,046</b>	<b>\$8,460,766</b>	<b>\$197,720</b>	<b>2.4%</b>
<b>Net Cost</b>	<b>\$(2,633,304)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$3,393,135	\$4,567,949	\$3,801,980	\$3,801,980	—	—%
Interfund Charges	\$1,140,440	\$1,316,529	\$2,178,468	\$2,178,468	—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,533,575</b>	<b>\$5,884,478</b>	<b>\$5,980,448</b>	<b>\$5,980,448</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,533,575</b>	<b>\$5,884,478</b>	<b>\$5,980,448</b>	<b>\$5,980,448</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	\$6,939,895	\$6,668,188	\$2,282,598	\$2,480,318	\$197,720	8.7%
<b>Total Financing Uses</b>	<b>\$11,473,470</b>	<b>\$12,552,666</b>	<b>\$8,263,046</b>	<b>\$8,460,766</b>	<b>\$197,720</b>	<b>2.4%</b>
Licenses, Permits & Franchises	\$4,757,292	\$4,600,000	\$4,764,768	\$4,764,768	—	—%
Fines, Forfeitures & Penalties	\$187,116	\$41,000	\$101,000	\$101,000	—	—%
Revenue from Use Of Money & Property	\$391,999	—	—	—	—	—%
Miscellaneous Revenues	\$1,034,155	\$175,455	\$961,695	\$961,695	—	—%
<b>Revenue</b>	<b>\$6,370,562</b>	<b>\$4,816,455</b>	<b>\$5,827,463</b>	<b>\$5,827,463</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$6,370,562</b>	<b>\$4,816,455</b>	<b>\$5,827,463</b>	<b>\$5,827,463</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$7,736,211	\$7,736,211	\$2,435,583	\$2,633,303	\$197,720	8.1%
<b>Total Use of Fund Balance</b>	<b>\$7,736,211</b>	<b>\$7,736,211</b>	<b>\$2,435,583</b>	<b>\$2,633,303</b>	<b>\$197,720</b>	<b>8.1%</b>
<b>Total Financing Sources</b>	<b>\$14,106,773</b>	<b>\$12,552,666</b>	<b>\$8,263,046</b>	<b>\$8,460,766</b>	<b>\$197,720</b>	<b>2.4%</b>
<b>Net Cost</b>	<b>\$(2,633,304)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

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

Reserve changes from the Approved Recommended Budget are detailed below:

- Solid Waste Commercial Program reserve has increased \$197,720.

## Water Resources

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Stormwater Utility - Unincorporated Area	\$33,925,634	\$44,478,377	\$39,789,976	\$40,997,677	\$1,207,701	3.0%
Water Resources Administration	\$20,875,409	\$11,059,800	\$12,151,539	\$12,147,300	\$(4,239)	(0.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$54,801,043</b>	<b>\$55,538,177</b>	<b>\$51,941,515</b>	<b>\$53,144,977</b>	<b>\$1,203,462</b>	<b>2.3%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(14,885,459)</b>	<b>\$(4,597,900)</b>	<b>\$(5,018,900)</b>	<b>\$(5,066,400)</b>	<b>\$(47,500)</b>	<b>0.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$39,915,584</b>	<b>\$50,940,277</b>	<b>\$46,922,615</b>	<b>\$48,078,577</b>	<b>\$1,155,962</b>	<b>2.5%</b>
Provision for Reserves	\$13,360	\$13,360	\$2,179,639	\$3,989,009	\$1,809,370	83.0%
<b>Total Financing Uses</b>	<b>\$39,928,944</b>	<b>\$50,953,637</b>	<b>\$49,102,254</b>	<b>\$52,067,586</b>	<b>\$2,965,332</b>	<b>6.0%</b>
<b>Revenue</b>	<b>\$38,053,603</b>	<b>\$37,973,085</b>	<b>\$40,844,112</b>	<b>\$41,162,373</b>	<b>\$318,261</b>	<b>0.8%</b>
<b>Total Interfund Reimbursements</b>	<b>\$300,000</b>	<b>\$500,000</b>	<b>\$80,000</b>	<b>—</b>	<b>\$(80,000)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$38,353,603</b>	<b>\$38,473,085</b>	<b>\$40,924,112</b>	<b>\$41,162,373</b>	<b>\$238,261</b>	<b>0.6%</b>
<b>Total Use of Fund Balance</b>	<b>\$12,480,552</b>	<b>\$12,480,552</b>	<b>\$8,178,142</b>	<b>\$10,905,213</b>	<b>\$2,727,071</b>	<b>33.3%</b>
<b>Total Financing Sources</b>	<b>\$50,834,155</b>	<b>\$50,953,637</b>	<b>\$49,102,254</b>	<b>\$52,067,586</b>	<b>\$2,965,332</b>	<b>6.0%</b>
<b>Net Cost</b>	<b>\$(10,905,211)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	132.6	133.6	133.0	133.0	—	—%



### Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$17,837,368	\$20,693,000	\$19,493,401	\$19,493,402	\$1	—%
Services & Supplies	\$15,295,167	\$17,233,632	\$17,709,774	\$18,028,874	\$319,100	1.8%
Other Charges	\$1,155,411	\$4,500,745	\$2,385,900	\$2,457,761	\$71,861	3.0%
Land	\$995,942	\$1,005,000	\$25,000	\$50,000	\$25,000	100.0%
Improvements	\$4,302,209	\$7,070,900	\$7,178,540	\$7,918,540	\$740,000	10.3%
Equipment	\$29,487	\$137,000	\$130,000	\$130,000	—	—%
Interfund Charges	\$300,000	\$300,000	—	—	—	—%
Intrafund Charges	\$14,885,459	\$4,597,900	\$5,018,900	\$5,066,400	\$47,500	0.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$54,801,043</b>	<b>\$55,538,177</b>	<b>\$51,941,515</b>	<b>\$53,144,977</b>	<b>\$1,203,462</b>	<b>2.3%</b>
Other Intrafund Reimbursements	\$(10,426,181)	—	—	—	—	—%
Intrafund Reimbursements within Department	\$(4,459,278)	\$(4,597,900)	\$(5,018,900)	\$(5,066,400)	\$(47,500)	0.9%
<b>Total Intrafund Reimbursements</b>	<b>\$(14,885,459)</b>	<b>\$(4,597,900)</b>	<b>\$(5,018,900)</b>	<b>\$(5,066,400)</b>	<b>\$(47,500)</b>	<b>0.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$39,915,584</b>	<b>\$50,940,277</b>	<b>\$46,922,615</b>	<b>\$48,078,577</b>	<b>\$1,155,962</b>	<b>2.5%</b>
Provision for Reserves	\$13,360	\$13,360	\$2,179,639	\$3,989,009	\$1,809,370	83.0%
<b>Total Financing Uses</b>	<b>\$39,928,944</b>	<b>\$50,953,637</b>	<b>\$49,102,254</b>	<b>\$52,067,586</b>	<b>\$2,965,332</b>	<b>6.0%</b>
Taxes	\$8,693,107	\$7,973,400	\$8,321,700	\$8,321,700	—	—%
Fines, Forfeitures & Penalties	\$1,853	\$1,700	\$2,000	\$2,000	—	—%
Revenue from Use Of Money & Property	\$788,046	\$80,000	\$289,000	\$289,000	—	—%
Intergovernmental Revenues	\$1,650,397	\$2,098,985	\$1,909,548	\$1,909,548	—	—%
Charges for Services	\$26,895,419	\$27,814,000	\$30,297,664	\$30,615,925	\$318,261	1.1%
Miscellaneous Revenues	\$24,781	\$5,000	\$24,200	\$24,200	—	—%
<b>Revenue</b>	<b>\$38,053,603</b>	<b>\$37,973,085</b>	<b>\$40,844,112</b>	<b>\$41,162,373</b>	<b>\$318,261</b>	<b>0.8%</b>
Other Interfund Reimbursements	\$300,000	\$500,000	\$80,000	—	\$(80,000)	(100.0)%
<b>Total Interfund Reimbursements</b>	<b>\$300,000</b>	<b>\$500,000</b>	<b>\$80,000</b>	<b>—</b>	<b>\$(80,000)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$38,353,603</b>	<b>\$38,473,085</b>	<b>\$40,924,112</b>	<b>\$41,162,373</b>	<b>\$238,261</b>	<b>0.6%</b>
Reserve Release	\$3,156,806	\$3,156,806	—	—	—	—%
Fund Balance	\$9,323,746	\$9,323,746	\$8,178,142	\$10,905,213	\$2,727,071	33.3%
<b>Total Use of Fund Balance</b>	<b>\$12,480,552</b>	<b>\$12,480,552</b>	<b>\$8,178,142</b>	<b>\$10,905,213</b>	<b>\$2,727,071</b>	<b>33.3%</b>
<b>Total Financing Sources</b>	<b>\$50,834,155</b>	<b>\$50,953,637</b>	<b>\$49,102,254</b>	<b>\$52,067,586</b>	<b>\$2,965,332</b>	<b>6.0%</b>
<b>Net Cost</b>	<b>\$(10,905,211)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	132.6	133.6	133.0	133.0	—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

## Stormwater Utility - Unincorporated Area

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$13,837,427	\$16,451,000	\$15,187,528	\$15,187,529	\$1	—%
Services & Supplies	\$8,913,320	\$10,529,732	\$9,868,408	\$10,187,508	\$319,100	3.2%
Other Charges	\$1,087,972	\$4,386,845	\$2,381,600	\$2,457,700	\$76,100	3.2%
Land	\$995,942	\$1,005,000	\$25,000	\$50,000	\$25,000	100.0%
Improvements	\$4,302,209	\$7,070,900	\$7,178,540	\$7,918,540	\$740,000	10.3%
Equipment	\$29,487	\$137,000	\$130,000	\$130,000	—	—%
Interfund Charges	\$300,000	\$300,000	—	—	—	—%
Intrafund Charges	\$4,459,278	\$4,597,900	\$5,018,900	\$5,066,400	\$47,500	0.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$33,925,634</b>	<b>\$44,478,377</b>	<b>\$39,789,976</b>	<b>\$40,997,677</b>	<b>\$1,207,701</b>	<b>3.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$33,925,634</b>	<b>\$44,478,377</b>	<b>\$39,789,976</b>	<b>\$40,997,677</b>	<b>\$1,207,701</b>	<b>3.0%</b>
Provision for Reserves	—	—	\$2,179,639	\$3,956,614	\$1,776,975	81.5%
<b>Total Financing Uses</b>	<b>\$33,925,634</b>	<b>\$44,478,377</b>	<b>\$41,969,615</b>	<b>\$44,954,291</b>	<b>\$2,984,676</b>	<b>7.1%</b>
Taxes	\$8,693,107	\$7,973,400	\$8,321,700	\$8,321,700	—	—%
Fines, Forfeitures & Penalties	\$1,853	\$1,700	\$2,000	\$2,000	—	—%
Revenue from Use Of Money & Property	\$774,372	\$80,000	\$289,000	\$289,000	—	—%
Intergovernmental Revenues	\$1,647,788	\$2,098,985	\$1,909,548	\$1,909,548	—	—%
Charges for Services	\$20,905,469	\$21,552,100	\$23,260,025	\$23,550,025	\$290,000	1.2%
Miscellaneous Revenues	\$8,670	\$5,000	\$9,200	\$9,200	—	—%
<b>Revenue</b>	<b>\$32,031,259</b>	<b>\$31,711,185</b>	<b>\$33,791,473</b>	<b>\$34,081,473</b>	<b>\$290,000</b>	<b>0.9%</b>
Other Interfund Reimbursements	\$300,000	\$300,000	—	—	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$32,331,259</b>	<b>\$32,011,185</b>	<b>\$33,791,473</b>	<b>\$34,081,473</b>	<b>\$290,000</b>	<b>0.9%</b>
Reserve Release	\$3,156,806	\$3,156,806	—	—	—	—%
Fund Balance	\$9,310,386	\$9,310,386	\$8,178,142	\$10,872,818	\$2,694,676	32.9%
<b>Total Use of Fund Balance</b>	<b>\$12,467,192</b>	<b>\$12,467,192</b>	<b>\$8,178,142</b>	<b>\$10,872,818</b>	<b>\$2,694,676</b>	<b>32.9%</b>
<b>Total Financing Sources</b>	<b>\$44,798,451</b>	<b>\$44,478,377</b>	<b>\$41,969,615</b>	<b>\$44,954,291</b>	<b>\$2,984,676</b>	<b>7.1%</b>
<b>Net Cost</b>	<b>\$(10,872,817)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	106.6	107.6	107.0	107.0	—	—%

## Summary of Changes

The change in total appropriations is due to:

- Higher costs for a California Stormwater Quality Association area wide membership renewal.
- Additional need for procurement of safety related items for the Drainage Operations and Maintenance crew.
- Re-budgeting resulting from delays to work on a Stormwater Utility (SWU) fee update for a consulting contract.
- An increase in anticipated labor required from Water Resources staff due to additional SWU and Water Supply administrative support services, and ongoing pump maintenance services.
- Delays in reimbursements from the Department of Transportation for services provided on asphalt concrete overlay projects.
- Additional unanticipated design costs for the Lower Beach Stone Lake Berm Project.
- Unanticipated costs for Job Order Contract easement projects.
- Re-budgeting of capital project costs resulting from project delays in the prior fiscal year.
- Higher costs in the Water Resources Administration budget, which results in increased reimbursement from SWU.

The change in total revenue is due to re-budgeting of revenue for reimbursements towards the D49 Metro Air Park Station Phase 2 Improvements project resulting from construction delays.

Reserve changes from the Approved Recommended Budget are detailed below:

- Stormwater Utility - Unincorporated Area reserve has increased \$1,776,975.

## Water Resources Administration

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$3,999,941	\$4,242,000	\$4,305,873	\$4,305,873	—	—%
Services & Supplies	\$6,381,847	\$6,703,900	\$7,841,366	\$7,841,366	—	—%
Other Charges	\$67,439	\$113,900	\$4,300	\$61	\$(4,239)	(98.6)%
Intrafund Charges	\$10,426,181	—	—	—	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$20,875,409</b>	<b>\$11,059,800</b>	<b>\$12,151,539</b>	<b>\$12,147,300</b>	<b>\$(4,239)</b>	<b>(0.0)%</b>
Other Intrafund Reimbursements	\$(10,426,181)	—	—	—	—	—%
Intrafund Reimbursements within Department	\$(4,459,278)	\$(4,597,900)	\$(5,018,900)	\$(5,066,400)	\$(47,500)	0.9%
<b>Total Intrafund Reimbursements</b>	<b>\$(14,885,459)</b>	<b>\$(4,597,900)</b>	<b>\$(5,018,900)</b>	<b>\$(5,066,400)</b>	<b>\$(47,500)</b>	<b>0.9%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$5,989,950</b>	<b>\$6,461,900</b>	<b>\$7,132,639</b>	<b>\$7,080,900</b>	<b>\$(51,739)</b>	<b>(0.7)%</b>
Provision for Reserves	\$13,360	\$13,360	—	\$32,395	\$32,395	—%
<b>Total Financing Uses</b>	<b>\$6,003,310</b>	<b>\$6,475,260</b>	<b>\$7,132,639</b>	<b>\$7,113,295</b>	<b>\$(19,344)</b>	<b>(0.3)%</b>
Revenue from Use Of Money & Property	\$13,674	—	—	—	—	—%
Intergovernmental Revenues	\$2,609	—	—	—	—	—%
Charges for Services	\$5,989,950	\$6,261,900	\$7,037,639	\$7,065,900	\$28,261	0.4%
Miscellaneous Revenues	\$16,111	—	\$15,000	\$15,000	—	—%
<b>Revenue</b>	<b>\$6,022,344</b>	<b>\$6,261,900</b>	<b>\$7,052,639</b>	<b>\$7,080,900</b>	<b>\$28,261</b>	<b>0.4%</b>
Other Interfund Reimbursements	—	\$200,000	\$80,000	—	\$(80,000)	(100.0)%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$200,000</b>	<b>\$80,000</b>	<b>—</b>	<b>\$(80,000)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$6,022,344</b>	<b>\$6,461,900</b>	<b>\$7,132,639</b>	<b>\$7,080,900</b>	<b>\$(51,739)</b>	<b>(0.7)%</b>
Fund Balance	\$13,360	\$13,360	—	\$32,395	\$32,395	—%
<b>Total Use of Fund Balance</b>	<b>\$13,360</b>	<b>\$13,360</b>	<b>—</b>	<b>\$32,395</b>	<b>\$32,395</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$6,035,704</b>	<b>\$6,475,260</b>	<b>\$7,132,639</b>	<b>\$7,113,295</b>	<b>\$(19,344)</b>	<b>(0.3)%</b>
<b>Net Cost</b>	<b>\$(32,394)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
Positions	26.0	26.0	26.0	26.0	—	—%

### Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to:

- A decrease in re-budgeting for a vehicle that was delivered timely in FY 2023-24.
- An increase in intrafund reimbursements resulting from the re-balancing of Water Resources Administration costs.

The change in total revenue, including interfund reimbursements, is due to:

- Decreases in interfund reimbursements from Zone 50 due to building fund balance to update the Metro Air Park Water Supply Master Plan.
- Increases in recovery from Stormwater Utility (SWU) and the Water Enterprise for additional Water Resources Administration costs.

Reserve changes from the Approved Recommended Budget are detailed below:

- Water Resources Administration reserve has increased \$32,395.

## Water Agency Enterprise

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Zone 40 Capital Development	\$44,337,156	\$85,666,091	\$82,187,253	\$114,346,124	\$32,158,871	39.1%
Zone 41 Maintenance and Operations	\$96,016,755	\$135,179,224	\$116,534,327	\$127,768,685	\$11,234,358	9.6%
Zone 50 Capital Development	\$84,701	\$2,563,500	\$3,127,600	\$3,047,600	\$(80,000)	(2.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$140,438,612</b>	<b>\$223,408,815</b>	<b>\$201,849,180</b>	<b>\$245,162,409</b>	<b>\$43,313,229</b>	<b>21.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$140,438,612</b>	<b>\$223,408,815</b>	<b>\$201,849,180</b>	<b>\$245,162,409</b>	<b>\$43,313,229</b>	<b>21.5%</b>
<b>Revenue</b>	<b>\$142,250,050</b>	<b>\$106,112,557</b>	<b>\$108,354,400</b>	<b>\$114,463,800</b>	<b>\$6,109,400</b>	<b>5.6%</b>
<b>Total Interfund Reimbursements</b>	<b>\$46,087</b>	<b>\$7,405,000</b>	<b>\$25,000,000</b>	<b>\$40,000,000</b>	<b>\$15,000,000</b>	<b>60.0%</b>
<b>Total Revenue</b>	<b>\$142,296,137</b>	<b>\$113,517,557</b>	<b>\$133,354,400</b>	<b>\$154,463,800</b>	<b>\$21,109,400</b>	<b>15.8%</b>
<b>Net Cost</b>	<b>\$(1,857,524)</b>	<b>\$109,891,258</b>	<b>\$68,494,780</b>	<b>\$90,698,609</b>	<b>\$22,203,829</b>	<b>32.4%</b>
Positions	148.0	147.0	148.0	148.0	—	—%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$18,044,350	\$21,114,007	\$19,327,307	\$19,327,307	—	—%
Services & Supplies	\$20,335,682	\$24,944,858	\$20,962,406	\$23,626,806	\$2,664,400	12.7%
Other Charges	\$37,547,644	\$41,126,600	\$43,193,155	\$43,801,055	\$607,900	1.4%
Land	\$468,722	\$2,272,000	\$1,182,000	\$1,582,000	\$400,000	33.8%
Improvements	\$63,615,586	\$124,739,350	\$91,321,812	\$116,042,741	\$24,720,929	27.1%
Equipment	\$426,627	\$1,607,000	\$782,500	\$782,500	—	—%
Interfund Charges	—	\$7,605,000	\$25,080,000	\$40,000,000	\$14,920,000	59.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$140,438,612</b>	<b>\$223,408,815</b>	<b>\$201,849,180</b>	<b>\$245,162,409</b>	<b>\$43,313,229</b>	<b>21.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$140,438,612</b>	<b>\$223,408,815</b>	<b>\$201,849,180</b>	<b>\$245,162,409</b>	<b>\$43,313,229</b>	<b>21.5%</b>
Licenses, Permits & Franchises	\$1,040,994	\$357,200	\$400,000	\$400,000	—	—%
Fines, Forfeitures & Penalties	\$65,174	\$25,000	\$25,000	\$25,000	—	—%
Revenue from Use Of Money & Property	\$11,460,440	\$2,561,977	\$1,707,300	\$7,707,300	\$6,000,000	351.4%
Intergovernmental Revenues	\$260,555	—	—	—	—	—%
Charges for Services	\$126,859,430	\$99,925,880	\$103,157,600	\$103,267,000	\$109,400	0.1%
Miscellaneous Revenues	\$2,561,132	\$3,242,500	\$3,064,500	\$3,064,500	—	—%
Other Financing Sources	\$2,325	—	—	—	—	—%
<b>Revenue</b>	<b>\$142,250,050</b>	<b>\$106,112,557</b>	<b>\$108,354,400</b>	<b>\$114,463,800</b>	<b>\$6,109,400</b>	<b>5.6%</b>
Other Interfund Reimbursements	\$46,087	\$7,405,000	\$25,000,000	\$40,000,000	\$15,000,000	60.0%
<b>Total Interfund Reimbursements</b>	<b>\$46,087</b>	<b>\$7,405,000</b>	<b>\$25,000,000</b>	<b>\$40,000,000</b>	<b>\$15,000,000</b>	<b>60.0%</b>
<b>Total Revenue</b>	<b>\$142,296,137</b>	<b>\$113,517,557</b>	<b>\$133,354,400</b>	<b>\$154,463,800</b>	<b>\$21,109,400</b>	<b>15.8%</b>
<b>Net Cost</b>	<b>\$(1,857,524)</b>	<b>\$109,891,258</b>	<b>\$68,494,780</b>	<b>\$90,698,609</b>	<b>\$22,203,829</b>	<b>32.4%</b>
Positions	148.0	147.0	148.0	148.0	—	—%

## Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.



## Zone 40 Capital Development

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$1,650,108	\$2,568,571	\$1,809,789	\$1,809,789	—	—%
Services & Supplies	\$945,230	\$2,348,970	\$1,155,256	\$885,256	\$(270,000)	(23.4)%
Other Charges	\$24,064,583	\$26,800,100	\$25,847,455	\$25,888,155	\$40,700	0.2%
Land	\$468,722	\$2,272,000	\$1,182,000	\$1,582,000	\$400,000	33.8%
Improvements	\$17,208,514	\$44,251,450	\$27,172,753	\$44,160,924	\$16,988,171	62.5%
Equipment	—	\$20,000	\$20,000	\$20,000	—	—%
Interfund Charges	—	\$7,405,000	\$25,000,000	\$40,000,000	\$15,000,000	60.0%
<b>Gross Expenditures/ Appropriations</b>	<b>\$44,337,156</b>	<b>\$85,666,091</b>	<b>\$82,187,253</b>	<b>\$114,346,124</b>	<b>\$32,158,871</b>	<b>39.1%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$44,337,156</b>	<b>\$85,666,091</b>	<b>\$82,187,253</b>	<b>\$114,346,124</b>	<b>\$32,158,871</b>	<b>39.1%</b>
Fines, Forfeitures & Penalties	\$65,174	\$25,000	\$25,000	\$25,000	—	—%
Revenue from Use Of Money & Property	\$7,779,907	\$1,241,977	\$1,483,300	\$4,483,300	\$3,000,000	202.3%
Intergovernmental Revenues	\$(71,992)	—	—	—	—	—%
Charges for Services	\$89,519,232	\$55,982,800	\$59,092,600	\$59,092,600	—	—%
Miscellaneous Revenues	\$1,532,545	\$1,898,000	\$1,720,000	\$1,720,000	—	—%
<b>Revenue</b>	<b>\$98,824,866</b>	<b>\$59,147,777</b>	<b>\$62,320,900</b>	<b>\$65,320,900</b>	<b>\$3,000,000</b>	<b>4.8%</b>
Other Interfund Reimbursements	\$46,087	—	—	—	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$46,087</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$98,870,953</b>	<b>\$59,147,777</b>	<b>\$62,320,900</b>	<b>\$65,320,900</b>	<b>\$3,000,000</b>	<b>4.8%</b>
<b>Net Cost</b>	<b>\$(54,533,797)</b>	<b>\$26,518,314</b>	<b>\$19,866,353</b>	<b>\$49,025,224</b>	<b>\$29,158,871</b>	<b>146.8%</b>
Positions	28.0	28.0	28.0	28.0	—	—%

### Summary of Changes

The change in total appropriations is due to:

- Lower anticipated arbitrage liability from the 2007A and 2019 bonds.
- A higher allocation toward the Sacramento Regional Water Authority Water Bank Phase 3.
- Re-budgeting of capital projects resulting from project delays in the prior fiscal year.
- Increases in intrafund charges to Zone 41 from Zone 40 due to increased capital costs.

The change in total revenue is due to an increase in estimated interest income based on prior history.  
Net Cost reflects a decrease in working capital for the budget year.

## Zone 41 Maintenance and Operations

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$16,394,242	\$18,545,436	\$17,517,518	\$17,517,518	—	—%
Services & Supplies	\$19,382,960	\$22,554,288	\$19,781,450	\$22,715,850	\$2,934,400	14.8%
Other Charges	\$13,461,228	\$14,304,600	\$17,323,800	\$17,891,000	\$567,200	3.3%
Improvements	\$46,351,698	\$78,187,900	\$61,149,059	\$68,881,817	\$7,732,758	12.6%
Equipment	\$426,627	\$1,587,000	\$762,500	\$762,500	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$96,016,755</b>	<b>\$135,179,224</b>	<b>\$116,534,327</b>	<b>\$127,768,685</b>	<b>\$11,234,358</b>	<b>9.6%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$96,016,755</b>	<b>\$135,179,224</b>	<b>\$116,534,327</b>	<b>\$127,768,685</b>	<b>\$11,234,358</b>	<b>9.6%</b>
Licenses, Permits & Franchises	\$1,040,994	\$357,200	\$400,000	\$400,000	—	—%
Revenue from Use Of Money & Property	\$3,677,275	\$1,315,000	\$210,000	\$3,210,000	\$3,000,000	1,428.6%
Intergovernmental Revenues	\$332,548	—	—	—	—	—%
Charges for Services	\$37,214,347	\$40,863,080	\$40,951,400	\$40,860,800	\$(90,600)	(0.2)%
Miscellaneous Revenues	\$1,028,587	\$1,344,500	\$1,344,500	\$1,344,500	—	—%
Other Financing Sources	\$2,325	—	—	—	—	—%
<b>Revenue</b>	<b>\$43,296,075</b>	<b>\$43,879,780</b>	<b>\$42,905,900</b>	<b>\$45,815,300</b>	<b>\$2,909,400</b>	<b>6.8%</b>
Other Interfund Reimbursements	—	\$7,405,000	\$25,000,000	\$40,000,000	\$15,000,000	60.0%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$7,405,000</b>	<b>\$25,000,000</b>	<b>\$40,000,000</b>	<b>\$15,000,000</b>	<b>60.0%</b>
<b>Total Revenue</b>	<b>\$43,296,075</b>	<b>\$51,284,780</b>	<b>\$67,905,900</b>	<b>\$85,815,300</b>	<b>\$17,909,400</b>	<b>26.4%</b>
<b>Net Cost</b>	<b>\$52,720,680</b>	<b>\$83,894,444</b>	<b>\$48,628,427</b>	<b>\$41,953,385</b>	<b>\$(6,675,042)</b>	<b>(13.7)%</b>
Positions	120.0	119.0	120.0	120.0	—	—%

### Summary of Changes

The change in total appropriations is due to:

- Higher estimated arbitrage liability from the 2022 bonds.
- Increases resulting from moving software subscription and implementation costs from the capital budget into the operating budget per Governmental Accounting Standards Board standards.
- An increased allocation for the Sacramento River Watershed Sanitary Survey update.
- Re-budgeting costs from a water rate and outreach consultant contract.

- Re-budgeting of capital projects resulting from project delays in the prior fiscal year.
- Increases in depreciation due to the completion of various capital projects.

The change in total revenue, including interfund reimbursements, is due to:

- An increase in estimated interest income based on prior history.
- Increases in intrafund reimbursements to Zone 41 from Zone 40 due to increased capital costs.
- Decreases in lease revenues resulting from the loss of two tower lease agreements.

Net Cost reflects a decrease in working capital for the budget year.

## Zone 50 Capital Development

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$7,493	\$41,600	\$25,700	\$25,700	—	—%
Other Charges	\$21,834	\$21,900	\$21,900	\$21,900	—	—%
Improvements	\$55,375	\$2,300,000	\$3,000,000	\$3,000,000	—	—%
Interfund Charges	—	\$200,000	\$80,000	—	\$(80,000)	(100.0)%
<b>Gross Expenditures/ Appropriations</b>	<b>\$84,701</b>	<b>\$2,563,500</b>	<b>\$3,127,600</b>	<b>\$3,047,600</b>	<b>\$(80,000)</b>	<b>(2.6)%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$84,701</b>	<b>\$2,563,500</b>	<b>\$3,127,600</b>	<b>\$3,047,600</b>	<b>\$(80,000)</b>	<b>(2.6)%</b>
Revenue from Use Of Money & Property	\$3,258	\$5,000	\$14,000	\$14,000	—	—%
Charges for Services	\$125,850	\$3,080,000	\$3,113,600	\$3,313,600	\$200,000	6.4%
<b>Revenue</b>	<b>\$129,108</b>	<b>\$3,085,000</b>	<b>\$3,127,600</b>	<b>\$3,327,600</b>	<b>\$200,000</b>	<b>6.4%</b>
<b>Total Revenue</b>	<b>\$129,108</b>	<b>\$3,085,000</b>	<b>\$3,127,600</b>	<b>\$3,327,600</b>	<b>\$200,000</b>	<b>6.4%</b>
<b>Net Cost</b>	<b>\$(44,407)</b>	<b>\$(521,500)</b>	<b>—</b>	<b>\$(280,000)</b>	<b>\$(280,000)</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to a decrease in reimbursement charges to Department of Water Resources – Administration to allow for building a fund balance for the Metro Air Park Water Supply Master Plan.

The change in total revenue is due to increases in development fee revenue from higher forecasted development in the Metro Air Park area.

Net Cost reflects an increase in working capital for the budget year.

## Water Agency Zone 11 - Drainage Infrastructure

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Beach Stone Lakes Flood Mitigation	\$40,692	\$162,100	\$103,600	\$103,600	—	—%
Zone 11 Drainage Development	\$6,716,651	\$29,124,100	\$23,915,700	\$30,155,000	\$6,239,300	26.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,757,343</b>	<b>\$29,286,200</b>	<b>\$24,019,300</b>	<b>\$30,258,600</b>	<b>\$6,239,300</b>	<b>26.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,757,343</b>	<b>\$29,286,200</b>	<b>\$24,019,300</b>	<b>\$30,258,600</b>	<b>\$6,239,300</b>	<b>26.0%</b>
Provision for Reserves	\$2,362,693	\$2,362,693	\$432,500	\$6,940,703	\$6,508,203	1,504.8%
<b>Total Financing Uses</b>	<b>\$9,120,036</b>	<b>\$31,648,893</b>	<b>\$24,451,800</b>	<b>\$37,199,303</b>	<b>\$12,747,503</b>	<b>52.1%</b>
<b>Revenue</b>	<b>\$11,193,495</b>	<b>\$14,340,700</b>	<b>\$13,611,500</b>	<b>\$16,406,400</b>	<b>\$2,794,900</b>	<b>20.5%</b>
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$4,275,000</b>	<b>\$1,100,000</b>	<b>\$4,025,000</b>	<b>\$2,925,000</b>	<b>265.9%</b>
<b>Total Revenue</b>	<b>\$11,193,495</b>	<b>\$18,615,700</b>	<b>\$14,711,500</b>	<b>\$20,431,400</b>	<b>\$5,719,900</b>	<b>38.9%</b>
<b>Total Use of Fund Balance</b>	<b>\$13,033,193</b>	<b>\$13,033,193</b>	<b>\$9,740,300</b>	<b>\$16,767,903</b>	<b>\$7,027,603</b>	<b>72.1%</b>
<b>Total Financing Sources</b>	<b>\$24,226,688</b>	<b>\$31,648,893</b>	<b>\$24,451,800</b>	<b>\$37,199,303</b>	<b>\$12,747,503</b>	<b>52.1%</b>
<b>Net Cost</b>	<b>\$(15,106,651)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$2,415,474	\$3,794,700	\$3,273,900	\$3,321,200	\$47,300	1.4%
Other Charges	\$3,112,366	\$13,441,600	\$9,931,600	\$13,043,600	\$3,112,000	31.3%
Land	\$22,032	\$785,000	\$753,100	\$753,100	—	—%
Improvements	\$1,207,472	\$6,989,900	\$8,960,700	\$9,115,700	\$155,000	1.7%
Interfund Charges	—	\$4,275,000	\$1,100,000	\$4,025,000	\$2,925,000	265.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,757,343</b>	<b>\$29,286,200</b>	<b>\$24,019,300</b>	<b>\$30,258,600</b>	<b>\$6,239,300</b>	<b>26.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$6,757,343</b>	<b>\$29,286,200</b>	<b>\$24,019,300</b>	<b>\$30,258,600</b>	<b>\$6,239,300</b>	<b>26.0%</b>
Provision for Reserves	\$2,362,693	\$2,362,693	\$432,500	\$6,940,703	\$6,508,203	1,504.8%
<b>Total Financing Uses</b>	<b>\$9,120,036</b>	<b>\$31,648,893</b>	<b>\$24,451,800</b>	<b>\$37,199,303</b>	<b>\$12,747,503</b>	<b>52.1%</b>
Licenses, Permits & Franchises	\$6,670,016	\$4,889,000	\$5,915,800	\$5,915,800	—	—%
Revenue from Use Of Money & Property	\$2,186,128	\$257,100	\$711,600	\$711,600	—	—%
Intergovernmental Revenues	\$39,119	\$150,000	\$100,000	\$100,000	—	—%
Charges for Services	\$2,298,231	\$9,044,600	\$6,884,100	\$9,679,000	\$2,794,900	40.6%
<b>Revenue</b>	<b>\$11,193,495</b>	<b>\$14,340,700</b>	<b>\$13,611,500</b>	<b>\$16,406,400</b>	<b>\$2,794,900</b>	<b>20.5%</b>
Other Interfund Reimbursements	—	\$4,275,000	\$1,100,000	\$4,025,000	\$2,925,000	265.9%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$4,275,000</b>	<b>\$1,100,000</b>	<b>\$4,025,000</b>	<b>\$2,925,000</b>	<b>265.9%</b>
<b>Total Revenue</b>	<b>\$11,193,495</b>	<b>\$18,615,700</b>	<b>\$14,711,500</b>	<b>\$20,431,400</b>	<b>\$5,719,900</b>	<b>38.9%</b>
Reserve Release	\$3,147,278	\$3,147,278	\$1,757,100	\$1,661,251	\$(95,849)	(5.5)%
Fund Balance	\$9,885,915	\$9,885,915	\$7,983,200	\$15,106,652	\$7,123,452	89.2%
<b>Total Use of Fund Balance</b>	<b>\$13,033,193</b>	<b>\$13,033,193</b>	<b>\$9,740,300</b>	<b>\$16,767,903</b>	<b>\$7,027,603</b>	<b>72.1%</b>
<b>Total Financing Sources</b>	<b>\$24,226,688</b>	<b>\$31,648,893</b>	<b>\$24,451,800</b>	<b>\$37,199,303</b>	<b>\$12,747,503</b>	<b>52.1%</b>
<b>Net Cost</b>	<b>\$(15,106,651)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

## Beach Stone Lakes Flood Mitigation

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$40,692	\$162,100	\$103,600	\$103,600	—	—%
<b>Gross Expenditures/ Appropriations</b>	<b>\$40,692</b>	<b>\$162,100</b>	<b>\$103,600</b>	<b>\$103,600</b>	<b>—</b>	<b>—%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$40,692</b>	<b>\$162,100</b>	<b>\$103,600</b>	<b>\$103,600</b>	<b>—</b>	<b>—%</b>
Provision for Reserves	\$55,581	\$55,581	\$29,900	\$110,749	\$80,849	270.4%
<b>Total Financing Uses</b>	<b>\$96,273</b>	<b>\$217,681</b>	<b>\$133,500</b>	<b>\$214,349</b>	<b>\$80,849</b>	<b>60.6%</b>
Revenue from Use Of Money & Property	\$88,422	\$12,100	\$27,500	\$27,500	—	—%
Intergovernmental Revenues	\$39,119	\$150,000	\$100,000	\$100,000	—	—%
<b>Revenue</b>	<b>\$127,541</b>	<b>\$162,100</b>	<b>\$127,500</b>	<b>\$127,500</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$127,541</b>	<b>\$162,100</b>	<b>\$127,500</b>	<b>\$127,500</b>	<b>—</b>	<b>—%</b>
Fund Balance	\$55,581	\$55,581	\$6,000	\$86,849	\$80,849	1,347.5%
<b>Total Use of Fund Balance</b>	<b>\$55,581</b>	<b>\$55,581</b>	<b>\$6,000</b>	<b>\$86,849</b>	<b>\$80,849</b>	<b>1,347.5%</b>
<b>Total Financing Sources</b>	<b>\$183,122</b>	<b>\$217,681</b>	<b>\$133,500</b>	<b>\$214,349</b>	<b>\$80,849</b>	<b>60.6%</b>
<b>Net Cost</b>	<b>\$(86,849)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

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

Reserve changes from the Approved Recommended Budget are detailed below:

- Beach Stone Lakes Flood Mitigation reserve has increased \$80,849.



## Zone 11 Drainage Development

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$2,374,782	\$3,632,600	\$3,170,300	\$3,217,600	\$47,300	1.5%
Other Charges	\$3,112,366	\$13,441,600	\$9,931,600	\$13,043,600	\$3,112,000	31.3%
Land	\$22,032	\$785,000	\$753,100	\$753,100	—	—%
Improvements	\$1,207,472	\$6,989,900	\$8,960,700	\$9,115,700	\$155,000	1.7%
Interfund Charges	—	\$4,275,000	\$1,100,000	\$4,025,000	\$2,925,000	265.9%
<b>Gross Expenditures/ Appropriations</b>	<b>\$6,716,651</b>	<b>\$29,124,100</b>	<b>\$23,915,700</b>	<b>\$30,155,000</b>	<b>\$6,239,300</b>	<b>26.1%</b>
<b>Total Expenditures/ Appropriations</b>	<b>\$6,716,651</b>	<b>\$29,124,100</b>	<b>\$23,915,700</b>	<b>\$30,155,000</b>	<b>\$6,239,300</b>	<b>26.1%</b>
Provision for Reserves	\$2,307,112	\$2,307,112	\$402,600	\$6,829,954	\$6,427,354	1,596.5%
<b>Total Financing Uses</b>	<b>\$9,023,763</b>	<b>\$31,431,212</b>	<b>\$24,318,300</b>	<b>\$36,984,954</b>	<b>\$12,666,654</b>	<b>52.1%</b>
Licenses, Permits & Franchises	\$6,670,016	\$4,889,000	\$5,915,800	\$5,915,800	—	—%
Revenue from Use Of Money & Property	\$2,097,706	\$245,000	\$684,100	\$684,100	—	—%
Charges for Services	\$2,298,231	\$9,044,600	\$6,884,100	\$9,679,000	\$2,794,900	40.6%
<b>Revenue</b>	<b>\$11,065,953</b>	<b>\$14,178,600</b>	<b>\$13,484,000</b>	<b>\$16,278,900</b>	<b>\$2,794,900</b>	<b>20.7%</b>
Other Interfund Reimbursements	—	\$4,275,000	\$1,100,000	\$4,025,000	\$2,925,000	265.9%
<b>Total Interfund Reimbursements</b>	<b>—</b>	<b>\$4,275,000</b>	<b>\$1,100,000</b>	<b>\$4,025,000</b>	<b>\$2,925,000</b>	<b>265.9%</b>
<b>Total Revenue</b>	<b>\$11,065,953</b>	<b>\$18,453,600</b>	<b>\$14,584,000</b>	<b>\$20,303,900</b>	<b>\$5,719,900</b>	<b>39.2%</b>
Reserve Release	\$3,147,278	\$3,147,278	\$1,757,100	\$1,661,251	\$(95,849)	(5.5)%
Fund Balance	\$9,830,334	\$9,830,334	\$7,977,200	\$15,019,803	\$7,042,603	88.3%
<b>Total Use of Fund Balance</b>	<b>\$12,977,612</b>	<b>\$12,977,612</b>	<b>\$9,734,300</b>	<b>\$16,681,054</b>	<b>\$6,946,754</b>	<b>71.4%</b>
<b>Total Financing Sources</b>	<b>\$24,043,565</b>	<b>\$31,431,212</b>	<b>\$24,318,300</b>	<b>\$36,984,954</b>	<b>\$12,666,654</b>	<b>52.1%</b>
<b>Net Cost</b>	<b>\$(15,019,802)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- An increase in anticipated labor required from Water Resources staff due to additional review time for development projects.

- An increase in anticipated labor required from the Department of Community Development Site Improvement and Permit Section due to additional review time for improvement plans, final mapping to determine lot acreages, and assessing drainage impact fees for drainage facilities.
- An increase in developer credit and reimbursement agreements due to anticipated construction on development fee projects.
- Re-budgeting for the Lambert Road Bridge Log Boom project due to project delays in the prior fiscal year.
- Re-budgeting of interfund charges for capital project expenditures from the Elder Gerber Creek Landscape/Irrigation project due to delays from the prior fiscal year, requiring an intrafund transfer from Zone 11A to Zone 11N.

The change in total revenue, including interfund reimbursements, is due to:

- An increase in anticipated developer credits.
- Re-budgeting of interfund reimbursements for capital project expenditures from the Elder Gerber Creek Landscape/Irrigation project due to delays from the prior fiscal year, requiring an intrafund transfer to Zone 11N from Zone 11A.

Reserve changes from the Approved Recommended Budget are detailed below:

- Zone 11A reserve has increased \$4,497,759.
- Zone 11A Beach Stone Lakes reserve has increased \$236,034.
- Zone 11B reserve has increased \$157,129.
- Zone 11C reserve has increased \$323,467.
- Zone 11N reserve has decreased \$1,342,251.
- Zone 11W reserve has increased \$2,651,065.

## Water Agency Zone 13

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Program</b>						
Zone 13 Water and Drainage Studies	\$2,368,178	\$3,547,594	\$2,624,013	\$2,756,263	\$132,250	5.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,368,178</b>	<b>\$3,547,594</b>	<b>\$2,624,013</b>	<b>\$2,756,263</b>	<b>\$132,250</b>	<b>5.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,368,178</b>	<b>\$3,547,594</b>	<b>\$2,624,013</b>	<b>\$2,756,263</b>	<b>\$132,250</b>	<b>5.0%</b>
Provision for Reserves	—	—	\$1,103,159	\$1,289,137	\$185,978	16.9%
<b>Total Financing Uses</b>	<b>\$2,368,178</b>	<b>\$3,547,594</b>	<b>\$3,727,172</b>	<b>\$4,045,400</b>	<b>\$318,228</b>	<b>8.5%</b>
<b>Revenue</b>	<b>\$2,511,119</b>	<b>\$2,339,500</b>	<b>\$2,414,500</b>	<b>\$2,339,500</b>	<b>\$(75,000)</b>	<b>(3.1)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$354,865</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$2,865,984</b>	<b>\$2,639,500</b>	<b>\$2,714,500</b>	<b>\$2,639,500</b>	<b>\$(75,000)</b>	<b>(2.8)%</b>
<b>Total Use of Fund Balance</b>	<b>\$908,094</b>	<b>\$908,094</b>	<b>\$1,012,672</b>	<b>\$1,405,900</b>	<b>\$393,228</b>	<b>38.8%</b>
<b>Total Financing Sources</b>	<b>\$3,774,078</b>	<b>\$3,547,594</b>	<b>\$3,727,172</b>	<b>\$4,045,400</b>	<b>\$318,228</b>	<b>8.5%</b>
<b>Net Cost</b>	<b>\$(1,405,900)</b>	<b>—</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 Approved Recommended Budget	FY 2024-2025 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$1,311,468	\$2,483,644	\$1,795,220	\$1,898,720	\$103,500	5.8%
Other Charges	\$1,056,710	\$1,063,950	\$828,793	\$857,543	\$28,750	3.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,368,178</b>	<b>\$3,547,594</b>	<b>\$2,624,013</b>	<b>\$2,756,263</b>	<b>\$132,250</b>	<b>5.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,368,178</b>	<b>\$3,547,594</b>	<b>\$2,624,013</b>	<b>\$2,756,263</b>	<b>\$132,250</b>	<b>5.0%</b>
Provision for Reserves	—	—	\$1,103,159	\$1,289,137	\$185,978	16.9%
<b>Total Financing Uses</b>	<b>\$2,368,178</b>	<b>\$3,547,594</b>	<b>\$3,727,172</b>	<b>\$4,045,400</b>	<b>\$318,228</b>	<b>8.5%</b>
Revenue from Use Of Money & Property	\$45,011	\$6,200	\$12,000	\$12,000	—	—%
Intergovernmental Revenues	\$229,833	\$77,000	\$150,000	\$75,000	\$(75,000)	(50.0)%
Charges for Services	\$2,236,275	\$2,256,300	\$2,252,500	\$2,252,500	—	—%
<b>Revenue</b>	<b>\$2,511,119</b>	<b>\$2,339,500</b>	<b>\$2,414,500</b>	<b>\$2,339,500</b>	<b>\$(75,000)</b>	<b>(3.1)%</b>
Other Interfund Reimbursements	\$354,865	\$300,000	\$300,000	\$300,000	—	—%
<b>Total Interfund Reimbursements</b>	<b>\$354,865</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$2,865,984</b>	<b>\$2,639,500</b>	<b>\$2,714,500</b>	<b>\$2,639,500</b>	<b>\$(75,000)</b>	<b>(2.8)%</b>
Reserve Release	\$784,236	\$784,236	—	—	—	—%
Fund Balance	\$123,858	\$123,858	\$1,012,672	\$1,405,900	\$393,228	38.8%
<b>Total Use of Fund Balance</b>	<b>\$908,094</b>	<b>\$908,094</b>	<b>\$1,012,672</b>	<b>\$1,405,900</b>	<b>\$393,228</b>	<b>38.8%</b>
<b>Total Financing Sources</b>	<b>\$3,774,078</b>	<b>\$3,547,594</b>	<b>\$3,727,172</b>	<b>\$4,045,400</b>	<b>\$318,228</b>	<b>8.5%</b>
<b>Net Cost</b>	<b>\$(1,405,900)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- Required updates to the Local Hazard Mitigation Plan (LHMP).
- Decreases in a Sustainable Groundwater Management Act contract and a floodplain mapping contract to match remaining contract balances.
- Increased reimbursements to the Cosumnes Groundwater Authority and a consulting contract for assistance on the Proposition 1 and 68 Groundwater Sustainability Plan (GSP) grants.
- An increase in the annual State Groundwater Sustainability Agencies' contribution to the Sacramento Central Groundwater Authority due to inflationary costs.

The change in total revenue is due to:

- A decrease in state grants due to the Proposition 1 and 68 GSP grants closing out.
- An increase in federal aid due to required updates to the LHMP.

Reserve changes from the Approved Recommended Budget are provided below:

- Zone 13 reserve has increased \$185,978.

SACRAMENTO  
COUNTY