

General Government

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1991 Realignment

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	
					\$	%
Appropriations by Program						
CalWORKS-Related	\$175,809,328	\$174,573,089	\$176,321,313	\$176,321,313	—	—%
Mental Health	\$65,990,994	\$65,990,994	\$50,465,345	\$58,293,345	\$7,828,000	15.5%
Public Health	\$16,052,791	\$18,128,292	\$19,333,372	\$19,333,372	—	—%
Social Services	\$152,001,793	\$160,870,493	\$157,580,731	\$157,680,731	\$100,000	0.1%
Gross Expenditures/Appropriations	\$409,854,906	\$419,562,868	\$403,700,761	\$411,628,761	\$7,928,000	2.0%
Total Expenditures/Appropriations	\$409,854,906	\$419,562,868	\$403,700,761	\$411,628,761	\$7,928,000	2.0%
Provision for Reserves	\$10,260,274	\$10,260,274	\$22,050,536	\$14,258,267	\$(7,792,269)	(35.3)%
Total Financing Uses	\$420,115,180	\$429,823,142	\$425,751,297	\$425,887,028	\$135,731	0.0%
Revenue	\$402,400,923	\$357,874,522	\$398,369,892	\$364,983,772	\$(33,386,120)	(8.4)%
Total Revenue	\$402,400,923	\$357,874,522	\$398,369,892	\$364,983,772	\$(33,386,120)	(8.4)%
Total Use of Fund Balance	\$71,948,620	\$71,948,620	\$27,381,405	\$60,903,256	\$33,521,851	122.4%
Total Financing Sources	\$474,349,543	\$429,823,142	\$425,751,297	\$425,887,028	\$135,731	0.0%
Net Cost	\$(54,234,363)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Interfund Charges	\$409,854,906	\$419,562,868	\$403,700,761	\$411,628,761	\$7,928,000	2.0%
Gross Expenditures/Appropriations	\$409,854,906	\$419,562,868	\$403,700,761	\$411,628,761	\$7,928,000	2.0%
Total Expenditures/Appropriations	\$409,854,906	\$419,562,868	\$403,700,761	\$411,628,761	\$7,928,000	2.0%
Provision for Reserves	\$10,260,274	\$10,260,274	\$22,050,536	\$14,258,267	\$(7,792,269)	(35.3)%
Total Financing Uses	\$420,115,180	\$429,823,142	\$425,751,297	\$425,887,028	\$135,731	0.0%
Intergovernmental Revenues	\$402,400,923	\$357,874,522	\$398,369,892	\$364,983,772	\$(33,386,120)	(8.4)%
Revenue	\$402,400,923	\$357,874,522	\$398,369,892	\$364,983,772	\$(33,386,120)	(8.4)%
Total Revenue	\$402,400,923	\$357,874,522	\$398,369,892	\$364,983,772	\$(33,386,120)	(8.4)%
Reserve Release	\$16,368,048	\$16,368,048	\$6,595,117	\$6,668,894	\$73,777	1.1%
Fund Balance	\$55,580,572	\$55,580,572	\$20,786,288	\$54,234,362	\$33,448,074	160.9%
Total Use of Fund Balance	\$71,948,620	\$71,948,620	\$27,381,405	\$60,903,256	\$33,521,851	122.4%
Total Financing Sources	\$474,349,543	\$429,823,142	\$425,751,297	\$425,887,028	\$135,731	0.0%
Net Cost	\$(54,234,363)	—	—	—	—	—%

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.

1991 Realignment Allocations

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

CalWORKS-Related

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	
					\$	%
Appropriations by Object						
Interfund Charges	\$175,809,328	\$174,573,089	\$176,321,313	\$176,321,313	—	—%
Gross Expenditures/ Appropriations	\$175,809,328	\$174,573,089	\$176,321,313	\$176,321,313	—	—%
Total Expenditures/ Appropriations	\$175,809,328	\$174,573,089	\$176,321,313	\$176,321,313	—	—%
Total Financing Uses	\$175,809,328	\$174,573,089	\$176,321,313	\$176,321,313	—	—%
Intergovernmental Revenues	\$173,453,834	\$138,793,361	\$176,321,313	\$142,897,079	\$(33,424,234)	(19.0)%
Revenue	\$173,453,834	\$138,793,361	\$176,321,313	\$142,897,079	\$(33,424,234)	(19.0)%
Total Revenue	\$173,453,834	\$138,793,361	\$176,321,313	\$142,897,079	\$(33,424,234)	(19.0)%
Fund Balance	\$35,779,728	\$35,779,728	—	\$33,424,234	\$33,424,234	—%
Total Use of Fund Balance	\$35,779,728	\$35,779,728	—	\$33,424,234	\$33,424,234	—%
Total Financing Sources	\$209,233,562	\$174,573,089	\$176,321,313	\$176,321,313	—	—%
Net Cost	\$(33,424,234)	—	—	—	—	—%

Summary of Changes

The net decrease in total revenues is due to the anticipated State recoupment of excess FY 2023-24 revenues.

Mental Health

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	
					\$	%
Appropriations by Object						
Interfund Charges	\$65,990,994	\$65,990,994	\$50,465,345	\$58,293,345	\$7,828,000	15.5%
Gross Expenditures/ Appropriations	\$65,990,994	\$65,990,994	\$50,465,345	\$58,293,345	\$7,828,000	15.5%
Total Expenditures/ Appropriations	\$65,990,994	\$65,990,994	\$50,465,345	\$58,293,345	\$7,828,000	15.5%
Provision for Reserves	\$6,902,886	\$6,902,886	\$20,560,829	\$12,768,375	\$(7,792,454)	(37.9)%
Total Financing Uses	\$72,893,880	\$72,893,880	\$71,026,174	\$71,061,720	\$35,546	0.1%
Intergovernmental Revenues	\$70,095,946	\$65,613,097	\$66,543,323	\$66,578,871	\$35,548	0.1%
Revenue	\$70,095,946	\$65,613,097	\$66,543,323	\$66,578,871	\$35,548	0.1%
Total Revenue	\$70,095,946	\$65,613,097	\$66,543,323	\$66,578,871	\$35,548	0.1%
Reserve Release	\$377,897	\$377,897	—	—	—	—%
Fund Balance	\$6,902,886	\$6,902,886	\$4,482,851	\$4,482,849	\$(2)	—%
Total Use of Fund Balance	\$7,280,783	\$7,280,783	\$4,482,851	\$4,482,849	\$(2)	—%
Total Financing Sources	\$77,376,729	\$72,893,880	\$71,026,174	\$71,061,720	\$35,546	0.1%
Net Cost	\$(4,482,849)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to transfer of additional funding to fund Board approved Behavioral Health initiative expenditures related to the Acute, Subacute, Crisis Stabilization, and Electroconvulsive Therapy services (ASCE) contract pool in the Department of Health Services Budget (BU 7200000).

The change in total revenue is due to receipt of slightly higher FY 2022-23 sales tax growth in FY 2023-24, which consequently increased the FY 2024-25 Mental Health sale tax revenue base.

Reserve changes from the Approved Recommended Budget are detailed below:

- Mental Health reserve has decreased \$7,792,454.

Public Health

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	
					\$	%
Appropriations by Object						
Interfund Charges	\$16,052,791	\$18,128,292	\$19,333,372	\$19,333,372	—	—%
Gross Expenditures/ Appropriations	\$16,052,791	\$18,128,292	\$19,333,372	\$19,333,372	—	—%
Total Expenditures/ Appropriations	\$16,052,791	\$18,128,292	\$19,333,372	\$19,333,372	—	—%
Provision for Reserves	\$247,124	\$247,124	\$1,489,707	\$1,489,892	\$185	0.0%
Total Financing Uses	\$16,299,915	\$18,375,416	\$20,823,079	\$20,823,264	\$185	0.0%
Intergovernmental Revenues	\$18,201,375	\$17,342,280	\$17,888,576	\$17,888,668	\$92	0.0%
Revenue	\$18,201,375	\$17,342,280	\$17,888,576	\$17,888,668	\$92	0.0%
Total Revenue	\$18,201,375	\$17,342,280	\$17,888,576	\$17,888,668	\$92	0.0%
Reserve Release	\$786,012	\$786,012	—	—	—	—%
Fund Balance	\$247,124	\$247,124	\$2,934,503	\$2,934,596	\$93	0.0%
Total Use of Fund Balance	\$1,033,136	\$1,033,136	\$2,934,503	\$2,934,596	\$93	0.0%
Total Financing Sources	\$19,234,511	\$18,375,416	\$20,823,079	\$20,823,264	\$185	0.0%
Net Cost	\$(2,934,596)	—	—	—	—	—%

Summary of Changes

The change in total revenue is due to receipt of slightly higher FY 2022-23 sales tax growth revenues in FY 2023-24, which consequently increased the FY 2024-25 Public Health sales tax revenue base.

Reserve changes from the Approved Recommended Budget are detailed below:

- Public Health reserve has increased \$185.

Social 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	
					\$	%
Appropriations by Object						
Interfund Charges	\$152,001,793	\$160,870,493	\$157,580,731	\$157,680,731	\$100,000	0.1%
Gross Expenditures/ Appropriations	\$152,001,793	\$160,870,493	\$157,580,731	\$157,680,731	\$100,000	0.1%
Total Expenditures/ Appropriations	\$152,001,793	\$160,870,493	\$157,580,731	\$157,680,731	\$100,000	0.1%
Provision for Reserves	\$3,110,264	\$3,110,264	—	—	—	—%
Total Financing Uses	\$155,112,057	\$163,980,757	\$157,580,731	\$157,680,731	\$100,000	0.1%
Intergovernmental Revenues	\$140,649,767	\$136,125,784	\$137,616,680	\$137,619,154	\$2,474	0.0%
Revenue	\$140,649,767	\$136,125,784	\$137,616,680	\$137,619,154	\$2,474	0.0%
Total Revenue	\$140,649,767	\$136,125,784	\$137,616,680	\$137,619,154	\$2,474	0.0%
Reserve Release	\$15,204,139	\$15,204,139	\$6,595,117	\$6,668,894	\$73,777	1.1%
Fund Balance	\$12,650,834	\$12,650,834	\$13,368,934	\$13,392,683	\$23,749	0.2%
Total Use of Fund Balance	\$27,854,973	\$27,854,973	\$19,964,051	\$20,061,577	\$97,526	0.5%
Total Financing Sources	\$168,504,740	\$163,980,757	\$157,580,731	\$157,680,731	\$100,000	0.1%
Net Cost	\$(13,392,683)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to transfer of additional funding to fund partially re-budgeted Board approved FY 2023-24 Family Finding initiative expenditures in the Department of Child, Family, and Adult Services (DCFAS) budget (BU 7800000).

The change in total revenue is due to receipt of slightly higher FY 2022-23 sales tax growth in FY 2023-24, which consequently increased the FY 2024-25 Social Services sales tax revenue base.

Reserve changes from the Approved Recommended Budget are detailed below:

- Social Services reserve has decreased \$73,777.

2011 Realignment

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	
					\$	%
Appropriations by Program						
Behavioral Health	\$126,412,398	\$119,054,522	\$126,490,913	\$126,490,913	—	—%
Community Corrections (AB 109)	\$71,185,556	\$74,799,579	\$76,552,744	\$76,552,744	—	—%
Community Corrections Planning	\$192,230	\$199,237	\$201,318	\$201,318	—	—%
Local Innovation	\$30,104	\$1,395,000	\$1,330,000	\$1,330,000	—	—%
Other Law Enforcement/Public Safety	\$72,546,672	\$75,775,388	\$74,993,577	\$77,744,709	\$2,751,132	3.7%
Protective Services	\$161,719,006	\$162,664,396	\$159,228,034	\$159,228,034	—	—%
Gross Expenditures/Appropriations	\$432,085,966	\$433,888,122	\$438,796,586	\$441,547,718	\$2,751,132	0.6%
Total Expenditures/Appropriations	\$432,085,966	\$433,888,122	\$438,796,586	\$441,547,718	\$2,751,132	0.6%
Provision for Reserves	\$32,094,266	\$32,094,266	\$4,713,719	\$5,345,549	\$631,830	13.4%
Total Financing Uses	\$464,180,232	\$465,982,388	\$443,510,305	\$446,893,267	\$3,382,962	0.8%
Revenue	\$425,713,179	\$423,617,865	\$414,535,297	\$414,535,297	—	—%
Total Revenue	\$425,713,179	\$423,617,865	\$414,535,297	\$414,535,297	—	—%
Total Use of Fund Balance	\$50,192,523	\$42,364,523	\$28,975,008	\$32,357,970	\$3,382,962	11.7%
Total Financing Sources	\$475,905,702	\$465,982,388	\$443,510,305	\$446,893,267	\$3,382,962	0.8%
Net Cost	\$(11,725,470)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Interfund Charges	\$432,085,966	\$433,888,122	\$438,796,586	\$441,547,718	\$2,751,132	0.6%
Gross Expenditures/Appropriations	\$432,085,966	\$433,888,122	\$438,796,586	\$441,547,718	\$2,751,132	0.6%
Total Expenditures/Appropriations	\$432,085,966	\$433,888,122	\$438,796,586	\$441,547,718	\$2,751,132	0.6%
Provision for Reserves	\$32,094,266	\$32,094,266	\$4,713,719	\$5,345,549	\$631,830	13.4%
Total Financing Uses	\$464,180,232	\$465,982,388	\$443,510,305	\$446,893,267	\$3,382,962	0.8%
Intergovernmental Revenues	\$425,713,179	\$423,617,865	\$414,535,297	\$414,535,297	—	—%
Revenue	\$425,713,179	\$423,617,865	\$414,535,297	\$414,535,297	—	—%
Total Revenue	\$425,713,179	\$423,617,865	\$414,535,297	\$414,535,297	—	—%
Reserve Release	\$11,403,913	\$3,575,913	\$19,863,408	\$20,632,502	\$769,094	3.9%
Fund Balance	\$38,788,610	\$38,788,610	\$9,111,600	\$11,725,468	\$2,613,868	28.7%
Total Use of Fund Balance	\$50,192,523	\$42,364,523	\$28,975,008	\$32,357,970	\$3,382,962	11.7%
Total Financing Sources	\$475,905,702	\$465,982,388	\$443,510,305	\$446,893,267	\$3,382,962	0.8%
Net Cost	\$(11,725,470)	—	—	—	—	—%

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.

Summary of September Recommended Growth by Program

Program	Expenditures	Intrafund		Total Revenue	Net Cost	FTE
		Reimbursements				
Other Law Enforcement/Public Safety	825,547	—		825,547	—	—

2011 Realignment Allocations

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

Community Corrections 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	
					\$	%
Appropriations by Object						
Interfund Charges	\$192,230	\$199,237	\$201,318	\$201,318	—	—%
Gross Expenditures/ Appropriations	\$192,230	\$199,237	\$201,318	\$201,318	—	—%
Total Expenditures/ Appropriations	\$192,230	\$199,237	\$201,318	\$201,318	—	—%
Provision for Reserves	\$2,930	\$2,930	—	—	—	—%
Total Financing Uses	\$195,160	\$202,167	\$201,318	\$201,318	—	—%
Intergovernmental Revenues	\$200,000	\$200,000	—	—	—	—%
Revenue	\$200,000	\$200,000	—	—	—	—%
Total Revenue	\$200,000	\$200,000	—	—	—	—%
Reserve Release	—	—	\$192,514	\$194,311	\$1,797	0.9%
Fund Balance	\$2,167	\$2,167	\$8,804	\$7,007	\$(1,797)	(20.4)%
Total Use of Fund Balance	\$2,167	\$2,167	\$201,318	\$201,318	—	—%
Total Financing Sources	\$202,167	\$202,167	\$201,318	\$201,318	—	—%
Net Cost	\$(7,007)	—	—	—	—	—%

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:

- Community Corrections Planning reserve has decreased \$1,797.

Local Innovation

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	
					\$	%
Appropriations by Object						
Interfund Charges	\$30,104	\$1,395,000	\$1,330,000	\$1,330,000	—	—%
Gross Expenditures/ Appropriations	\$30,104	\$1,395,000	\$1,330,000	\$1,330,000	—	—%
Total Expenditures/ Appropriations	\$30,104	\$1,395,000	\$1,330,000	\$1,330,000	—	—%
Provision for Reserves	\$352,840	\$352,840	\$97,791	\$132,687	\$34,896	35.7%
Total Financing Uses	\$382,944	\$1,747,840	\$1,427,791	\$1,462,687	\$34,896	2.4%
Intergovernmental Revenues	\$387,135	\$289,344	—	—	—	—%
Revenue	\$387,135	\$289,344	—	—	—	—%
Total Revenue	\$387,135	\$289,344	—	—	—	—%
Fund Balance	\$1,458,496	\$1,458,496	\$1,427,791	\$1,462,687	\$34,896	2.4%
Total Use of Fund Balance	\$1,458,496	\$1,458,496	\$1,427,791	\$1,462,687	\$34,896	2.4%
Total Financing Sources	\$1,845,631	\$1,747,840	\$1,427,791	\$1,462,687	\$34,896	2.4%
Net Cost	\$(1,462,687)	—	—	—	—	—%

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:

- Local Innovation reserve has increased \$34,896.

Other Law Enforcement/Public Safety

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	
					\$	%
Appropriations by Object						
Interfund Charges	\$72,546,672	\$75,775,388	\$74,993,577	\$77,744,709	\$2,751,132	3.7%
Gross Expenditures/ Appropriations	\$72,546,672	\$75,775,388	\$74,993,577	\$77,744,709	\$2,751,132	3.7%
Total Expenditures/ Appropriations	\$72,546,672	\$75,775,388	\$74,993,577	\$77,744,709	\$2,751,132	3.7%
Provision for Reserves	\$1,624,201	\$1,624,201	\$2,877,003	\$3,439,404	\$562,401	19.5%
Total Financing Uses	\$74,170,873	\$77,399,589	\$77,870,580	\$81,184,113	\$3,313,533	4.3%
Intergovernmental Revenues	\$74,528,226	\$73,602,306	\$74,085,918	\$74,085,918	—	—%
Revenue	\$74,528,226	\$73,602,306	\$74,085,918	\$74,085,918	—	—%
Total Revenue	\$74,528,226	\$73,602,306	\$74,085,918	\$74,085,918	—	—%
Reserve Release	\$2,173,082	\$2,173,082	\$2,118,014	\$2,943,561	\$825,547	39.0%
Fund Balance	\$1,624,201	\$1,624,201	\$1,666,648	\$4,154,634	\$2,487,986	149.3%
Total Use of Fund Balance	\$3,797,283	\$3,797,283	\$3,784,662	\$7,098,195	\$3,313,533	87.6%
Total Financing Sources	\$78,325,509	\$77,399,589	\$77,870,580	\$81,184,113	\$3,313,533	4.3%
Net Cost	\$(4,154,636)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- Availability of higher prior year Juvenile Probation Activities, Citizens Option for Public Safety (COPS), and Juvenile Justice Crime Prevention fund balance to transfer to fund eligible Department expenditures.
- Recommended growth detailed later in this section.

Reserve changes from the Approved Recommended Budget are detailed below:

- Citizen Option for Public Safety reserve has decreased \$559,004.
- Juvenile Justice Crime Prevention reserve has increased \$1,076,085.
- Juvenile Probation Activities reserve has decreased \$94,053.
- Juvenile Reentry Grant reserve has decreased \$686,174.

September Recommended Growth Detail for the Program

	Expenditures	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
2011 Realignment - Add JRG funding for Probation's SB823 Backfill	825,547	—	825,547	—	—

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

Protective Services

Program 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	
					\$	%
Appropriations by Object						
Interfund Charges	\$161,719,006	\$162,664,396	\$159,228,034	\$159,228,034	—	—%
Gross Expenditures/ Appropriations	\$161,719,006	\$162,664,396	\$159,228,034	\$159,228,034	—	—%
Total Expenditures/ Appropriations	\$161,719,006	\$162,664,396	\$159,228,034	\$159,228,034	—	—%
Provision for Reserves	—	—	—	\$34,533	\$34,533	—%
Total Financing Uses	\$161,719,006	\$162,664,396	\$159,228,034	\$159,262,567	\$34,533	0.0%
Intergovernmental Revenues	\$161,812,806	\$161,203,315	\$157,707,686	\$157,707,686	—	—%
Revenue	\$161,812,806	\$161,203,315	\$157,707,686	\$157,707,686	—	—%
Total Revenue	\$161,812,806	\$161,203,315	\$157,707,686	\$157,707,686	—	—%
Reserve Release	\$1,402,831	\$1,402,831	\$58,250	—	\$(58,250)	(100.0)%
Fund Balance	\$58,250	\$58,250	\$1,462,098	\$1,554,881	\$92,783	6.3%
Total Use of Fund Balance	\$1,461,081	\$1,461,081	\$1,520,348	\$1,554,881	\$34,533	2.3%
Total Financing Sources	\$163,273,887	\$162,664,396	\$159,228,034	\$159,262,567	\$34,533	0.0%
Net Cost	\$(1,554,881)	—	—	—	—	—%

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:

- Protective Services reserve has increased \$92,783.

Community Investment 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	
					\$	%
Appropriations by Program						
Community Investment Program	—	\$46,321	\$46,321	\$46,321	—	—%
Remaining Tobacco Litigation Settlement Allocation	\$25,562	\$44,783	\$19,221	\$19,222	\$1	0.0%
Gross Expenditures/Appropriations	\$25,562	\$91,104	\$65,542	\$65,543	\$1	0.0%
Total Expenditures/Appropriations	\$25,562	\$91,104	\$65,542	\$65,543	\$1	0.0%
Total Financing Uses	\$25,562	\$91,104	\$65,542	\$65,543	\$1	0.0%
Total Use of Fund Balance	\$91,104	\$91,104	\$65,542	\$65,543	\$1	0.0%
Total Financing Sources	\$91,104	\$91,104	\$65,542	\$65,543	\$1	0.0%
Net Cost	\$(65,542)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$25,562	\$91,104	\$65,542	\$65,543	\$1	0.0%
Gross Expenditures/Appropriations	\$25,562	\$91,104	\$65,542	\$65,543	\$1	0.0%
Total Expenditures/Appropriations	\$25,562	\$91,104	\$65,542	\$65,543	\$1	0.0%
Total Financing Uses	\$25,562	\$91,104	\$65,542	\$65,543	\$1	0.0%
Fund Balance	\$91,104	\$91,104	\$65,542	\$65,543	\$1	0.0%
Total Use of Fund Balance	\$91,104	\$91,104	\$65,542	\$65,543	\$1	0.0%
Total Financing Sources	\$91,104	\$91,104	\$65,542	\$65,543	\$1	0.0%
Net Cost	\$(65,542)	—	—	—	—	—%

Summary of Changes

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

Remaining Tobacco Litigation Settlement Allocation

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$25,562	\$44,783	\$19,221	\$19,222	\$1	0.0%
Gross Expenditures/ Appropriations	\$25,562	\$44,783	\$19,221	\$19,222	\$1	0.0%
Total Expenditures/ Appropriations	\$25,562	\$44,783	\$19,221	\$19,222	\$1	0.0%
Total Financing Uses	\$25,562	\$44,783	\$19,221	\$19,222	\$1	0.0%
Fund Balance	\$44,783	\$44,783	\$19,221	\$19,222	\$1	0.0%
Total Use of Fund Balance	\$44,783	\$44,783	\$19,221	\$19,222	\$1	0.0%
Total Financing Sources	\$44,783	\$44,783	\$19,221	\$19,222	\$1	0.0%
Net Cost	\$(19,221)	—	—	—	—	—%

Summary of Changes

Appropriations in this budget unit/program are matched to available funding.

The change in total appropriations is due to a higher prior year available fund balance.

Antelope Public Facilities Financing Plan

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	
					\$	%
Appropriations by Program						
Antelope PFFP Drainage Facilities	—	\$36,365	\$35,865	\$37,521	\$1,656	4.6%
Antelope PFFP East Antelope Local Roadway	\$1,183	\$341,631	\$357,260	\$404,491	\$47,231	13.2%
Antelope PFFP Roadway Facilities	\$91,386	\$3,362,330	\$3,375,866	\$3,518,628	\$142,762	4.2%
Antelope PFFP Water Facilities and Services	\$1,183	\$112,388	\$111,388	\$116,327	\$4,939	4.4%
Gross Expenditures/Appropriations	\$93,752	\$3,852,714	\$3,880,379	\$4,076,967	\$196,588	5.1%
Total Expenditures/Appropriations	\$93,752	\$3,852,714	\$3,880,379	\$4,076,967	\$196,588	5.1%
Total Financing Uses	\$93,752	\$3,852,714	\$3,880,379	\$4,076,967	\$196,588	5.1%
Revenue	\$298,506	\$1,690,489	\$1,709,989	\$1,709,989	—	—%
Total Revenue	\$298,506	\$1,690,489	\$1,709,989	\$1,709,989	—	—%
Total Use of Fund Balance	\$2,162,225	\$2,162,225	\$2,170,390	\$2,366,978	\$196,588	9.1%
Total Financing Sources	\$2,460,731	\$3,852,714	\$3,880,379	\$4,076,967	\$196,588	5.1%
Net Cost	\$(2,366,979)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$93,752	\$305,110	\$305,110	\$305,110	—	—%
Other Charges	—	\$3,547,604	\$3,575,269	\$3,771,857	\$196,588	5.5%
Gross Expenditures/Appropriations	\$93,752	\$3,852,714	\$3,880,379	\$4,076,967	\$196,588	5.1%
Total Expenditures/Appropriations	\$93,752	\$3,852,714	\$3,880,379	\$4,076,967	\$196,588	5.1%
Total Financing Uses	\$93,752	\$3,852,714	\$3,880,379	\$4,076,967	\$196,588	5.1%
Revenue from Use Of Money & Property	\$113,297	\$11,000	\$30,500	\$30,500	—	—%
Intergovernmental Revenues	—	\$1,679,489	\$1,679,489	\$1,679,489	—	—%
Charges for Services	\$185,209	—	—	—	—	—%
Revenue	\$298,506	\$1,690,489	\$1,709,989	\$1,709,989	—	—%
Total Revenue	\$298,506	\$1,690,489	\$1,709,989	\$1,709,989	—	—%
Fund Balance	\$2,162,225	\$2,162,225	\$2,170,390	\$2,366,978	\$196,588	9.1%
Total Use of Fund Balance	\$2,162,225	\$2,162,225	\$2,170,390	\$2,366,978	\$196,588	9.1%
Total Financing Sources	\$2,460,731	\$3,852,714	\$3,880,379	\$4,076,967	\$196,588	5.1%
Net Cost	\$(2,366,979)	—	—	—	—	—%

Summary of Changes

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

Antelope PFFP Drainage Facilities

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	
					\$	%
Appropriations by Object						
Other Charges	—	\$36,365	\$35,865	\$37,521	\$1,656	4.6%
Gross Expenditures/ Appropriations	—	\$36,365	\$35,865	\$37,521	\$1,656	4.6%
Total Expenditures/ Appropriations	—	\$36,365	\$35,865	\$37,521	\$1,656	4.6%
Total Financing Uses	—	\$36,365	\$35,865	\$37,521	\$1,656	4.6%
Revenue from Use Of Money & Property	\$1,656	\$1,000	\$500	\$500	—	—%
Revenue	\$1,656	\$1,000	\$500	\$500	—	—%
Total Revenue	\$1,656	\$1,000	\$500	\$500	—	—%
Fund Balance	\$35,365	\$35,365	\$35,365	\$37,021	\$1,656	4.7%
Total Use of Fund Balance	\$35,365	\$35,365	\$35,365	\$37,021	\$1,656	4.7%
Total Financing Sources	\$37,021	\$36,365	\$35,865	\$37,521	\$1,656	4.6%
Net Cost	\$(37,021)	—	—	—	—	—%

Summary of Changes

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

Antelope PFFP East Antelope Local Roadway

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,183	\$4,110	\$4,110	\$4,110	—	—%
Other Charges	—	\$337,521	\$353,150	\$400,381	\$47,231	13.4%
Gross Expenditures/ Appropriations	\$1,183	\$341,631	\$357,260	\$404,491	\$47,231	13.2%
Total Expenditures/ Appropriations	\$1,183	\$341,631	\$357,260	\$404,491	\$47,231	13.2%
Total Financing Uses	\$1,183	\$341,631	\$357,260	\$404,491	\$47,231	13.2%
Revenue from Use Of Money & Property	\$16,699	\$2,500	\$2,500	\$2,500	—	—%
Charges for Services	\$47,344	—	—	—	—	—%
Revenue	\$64,043	\$2,500	\$2,500	\$2,500	—	—%
Total Revenue	\$64,043	\$2,500	\$2,500	\$2,500	—	—%
Fund Balance	\$339,131	\$339,131	\$354,760	\$401,991	\$47,231	13.3%
Total Use of Fund Balance	\$339,131	\$339,131	\$354,760	\$401,991	\$47,231	13.3%
Total Financing Sources	\$403,174	\$341,631	\$357,260	\$404,491	\$47,231	13.2%
Net Cost	\$(401,991)	—	—	—	—	—%

Summary of Changes

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

Antelope PFFP Roadway Facilities

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$91,386	\$300,000	\$300,000	\$300,000	—	—%
Other Charges	—	\$3,062,330	\$3,075,866	\$3,218,628	\$142,762	4.6%
Gross Expenditures/ Appropriations	\$91,386	\$3,362,330	\$3,375,866	\$3,518,628	\$142,762	4.2%
Total Expenditures/ Appropriations	\$91,386	\$3,362,330	\$3,375,866	\$3,518,628	\$142,762	4.2%
Total Financing Uses	\$91,386	\$3,362,330	\$3,375,866	\$3,518,628	\$142,762	4.2%
Revenue from Use Of Money & Property	\$89,820	\$5,000	\$25,000	\$25,000	—	—%
Intergovernmental Revenues	—	\$1,679,489	\$1,679,489	\$1,679,489	—	—%
Charges for Services	\$137,864	—	—	—	—	—%
Revenue	\$227,684	\$1,684,489	\$1,704,489	\$1,704,489	—	—%
Total Revenue	\$227,684	\$1,684,489	\$1,704,489	\$1,704,489	—	—%
Fund Balance	\$1,677,841	\$1,677,841	\$1,671,377	\$1,814,139	\$142,762	8.5%
Total Use of Fund Balance	\$1,677,841	\$1,677,841	\$1,671,377	\$1,814,139	\$142,762	8.5%
Total Financing Sources	\$1,905,525	\$3,362,330	\$3,375,866	\$3,518,628	\$142,762	4.2%
Net Cost	\$(1,814,140)	—	—	—	—	—%

Summary of Changes

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

Antelope PFFP Water Facilities and 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	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,183	\$1,000	\$1,000	\$1,000	—	—%
Other Charges	—	\$111,388	\$110,388	\$115,327	\$4,939	4.5%
Gross Expenditures/ Appropriations	\$1,183	\$112,388	\$111,388	\$116,327	\$4,939	4.4%
Total Expenditures/ Appropriations	\$1,183	\$112,388	\$111,388	\$116,327	\$4,939	4.4%
Total Financing Uses	\$1,183	\$112,388	\$111,388	\$116,327	\$4,939	4.4%
Revenue from Use Of Money & Property	\$5,122	\$2,500	\$2,500	\$2,500	—	—%
Revenue	\$5,122	\$2,500	\$2,500	\$2,500	—	—%
Total Revenue	\$5,122	\$2,500	\$2,500	\$2,500	—	—%
Fund Balance	\$109,888	\$109,888	\$108,888	\$113,827	\$4,939	4.5%
Total Use of Fund Balance	\$109,888	\$109,888	\$108,888	\$113,827	\$4,939	4.5%
Total Financing Sources	\$115,010	\$112,388	\$111,388	\$116,327	\$4,939	4.4%
Net Cost	\$(113,827)	—	—	—	—	—%

Summary of Changes

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

CSA No. 10

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	
					\$	%
Appropriations by Program						
County Service Area No. 10 Benefit Zone 3	\$338,079	\$554,726	\$519,134	\$576,009	\$56,875	11.0%
Gross Expenditures/Appropriations	\$338,079	\$554,726	\$519,134	\$576,009	\$56,875	11.0%
Total Expenditures/Appropriations	\$338,079	\$554,726	\$519,134	\$576,009	\$56,875	11.0%
Provision for Reserves	\$200,000	\$200,000	\$250,000	\$250,000	—	—%
Total Financing Uses	\$538,079	\$754,726	\$769,134	\$826,009	\$56,875	7.4%
Revenue	\$511,102	\$439,989	\$538,249	\$538,249	—	—%
Total Revenue	\$511,102	\$439,989	\$538,249	\$538,249	—	—%
Total Use of Fund Balance	\$314,737	\$314,737	\$230,885	\$287,760	\$56,875	24.6%
Total Financing Sources	\$825,839	\$754,726	\$769,134	\$826,009	\$56,875	7.4%
Net Cost	\$(287,759)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$338,079	\$554,726	\$519,134	\$576,009	\$56,875	11.0%
Gross Expenditures/Appropriations	\$338,079	\$554,726	\$519,134	\$576,009	\$56,875	11.0%
Total Expenditures/Appropriations	\$338,079	\$554,726	\$519,134	\$576,009	\$56,875	11.0%
Provision for Reserves	\$200,000	\$200,000	\$250,000	\$250,000	—	—%
Total Financing Uses	\$538,079	\$754,726	\$769,134	\$826,009	\$56,875	7.4%
Revenue from Use Of Money & Property	\$73,531	\$3,000	\$3,000	\$3,000	—	—%
Charges for Services	\$437,571	\$436,989	\$535,249	\$535,249	—	—%
Revenue	\$511,102	\$439,989	\$538,249	\$538,249	—	—%
Total Revenue	\$511,102	\$439,989	\$538,249	\$538,249	—	—%
Fund Balance	\$314,737	\$314,737	\$230,885	\$287,760	\$56,875	24.6%
Total Use of Fund Balance	\$314,737	\$314,737	\$230,885	\$287,760	\$56,875	24.6%
Total Financing Sources	\$825,839	\$754,726	\$769,134	\$826,009	\$56,875	7.4%
Net Cost	\$(287,759)	—	—	—	—	—%

Summary of Changes

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

There are no changes to reserves.

Countywide Library Facilities

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	
					\$	%
Appropriations by Program						
Countywide Library Facilities	\$103,939	\$5,436,470	\$5,904,015	\$6,940,828	\$1,036,813	17.6%
Gross Expenditures/Appropriations	\$103,939	\$5,436,470	\$5,904,015	\$6,940,828	\$1,036,813	17.6%
Total Expenditures/Appropriations	\$103,939	\$5,436,470	\$5,904,015	\$6,940,828	\$1,036,813	17.6%
Total Financing Uses	\$103,939	\$5,436,470	\$5,904,015	\$6,940,828	\$1,036,813	17.6%
Revenue	\$1,608,298	\$290,200	\$290,200	\$290,200	—	—%
Total Revenue	\$1,608,298	\$290,200	\$290,200	\$290,200	—	—%
Total Use of Fund Balance	\$5,146,270	\$5,146,270	\$5,613,815	\$6,650,628	\$1,036,813	18.5%
Total Financing Sources	\$6,754,568	\$5,436,470	\$5,904,015	\$6,940,828	\$1,036,813	17.6%
Net Cost	\$(6,650,629)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$103,939	\$5,436,470	\$5,904,015	\$6,940,828	\$1,036,813	17.6%
Gross Expenditures/Appropriations	\$103,939	\$5,436,470	\$5,904,015	\$6,940,828	\$1,036,813	17.6%
Total Expenditures/Appropriations	\$103,939	\$5,436,470	\$5,904,015	\$6,940,828	\$1,036,813	17.6%
Total Financing Uses	\$103,939	\$5,436,470	\$5,904,015	\$6,940,828	\$1,036,813	17.6%
Revenue from Use Of Money & Property	\$267,124	\$25,200	\$25,200	\$25,200	—	—%
Charges for Services	\$1,341,174	\$265,000	\$265,000	\$265,000	—	—%
Revenue	\$1,608,298	\$290,200	\$290,200	\$290,200	—	—%
Total Revenue	\$1,608,298	\$290,200	\$290,200	\$290,200	—	—%
Fund Balance	\$5,146,270	\$5,146,270	\$5,613,815	\$6,650,628	\$1,036,813	18.5%
Total Use of Fund Balance	\$5,146,270	\$5,146,270	\$5,613,815	\$6,650,628	\$1,036,813	18.5%
Total Financing Sources	\$6,754,568	\$5,436,470	\$5,904,015	\$6,940,828	\$1,036,813	17.6%
Net Cost	\$(6,650,629)	—	—	—	—	—%

Summary of Changes

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

Florin Road Capital Project

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	
					\$	%
Appropriations by Program						
Florin Road Property and Business Improvement District (PBID)	—	\$426,429	\$436,429	\$461,163	\$24,734	5.7%
Gross Expenditures/Appropriations	—	\$426,429	\$436,429	\$461,163	\$24,734	5.7%
Total Expenditures/Appropriations	—	\$426,429	\$436,429	\$461,163	\$24,734	5.7%
Total Financing Uses	—	\$426,429	\$436,429	\$461,163	\$24,734	5.7%
Revenue	\$19,734	\$5,000	\$5,000	\$20,000	\$15,000	300.0%
Total Revenue	\$19,734	\$5,000	\$5,000	\$20,000	\$15,000	300.0%
Total Use of Fund Balance	\$421,429	\$421,429	\$431,429	\$441,163	\$9,734	2.3%
Total Financing Sources	\$441,163	\$426,429	\$436,429	\$461,163	\$24,734	5.7%
Net Cost	\$(441,163)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Other Charges	—	\$426,429	\$436,429	\$461,163	\$24,734	5.7%
Gross Expenditures/Appropriations	—	\$426,429	\$436,429	\$461,163	\$24,734	5.7%
Total Expenditures/Appropriations	—	\$426,429	\$436,429	\$461,163	\$24,734	5.7%
Total Financing Uses	—	\$426,429	\$436,429	\$461,163	\$24,734	5.7%
Revenue from Use Of Money & Property	\$19,734	\$5,000	\$5,000	\$20,000	\$15,000	300.0%
Revenue	\$19,734	\$5,000	\$5,000	\$20,000	\$15,000	300.0%
Total Revenue	\$19,734	\$5,000	\$5,000	\$20,000	\$15,000	300.0%
Fund Balance	\$421,429	\$421,429	\$431,429	\$441,163	\$9,734	2.3%
Total Use of Fund Balance	\$421,429	\$421,429	\$431,429	\$441,163	\$9,734	2.3%
Total Financing Sources	\$441,163	\$426,429	\$436,429	\$461,163	\$24,734	5.7%
Net Cost	\$(441,163)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to a higher available fund balance and additional anticipated revenues.

The change in total revenue is due to an increase in interest income to match revised expectations.

Florin Vineyard No. 1 CFD 2016-2

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	
					\$	%
Appropriations by Program						
Florin Vineyard No.1 CFD	\$37,900	\$695,483	\$717,317	\$725,916	\$8,599	1.2%
Gross Expenditures/Appropriations	\$37,900	\$695,483	\$717,317	\$725,916	\$8,599	1.2%
Total Expenditures/Appropriations	\$37,900	\$695,483	\$717,317	\$725,916	\$8,599	1.2%
Total Financing Uses	\$37,900	\$695,483	\$717,317	\$725,916	\$8,599	1.2%
Revenue	\$88,950	\$85,169	\$84,553	\$84,553	—	—%
Total Interfund Reimbursements	—	\$20,000	—	—	—	—%
Total Revenue	\$88,950	\$105,169	\$84,553	\$84,553	—	—%
Total Use of Fund Balance	\$590,314	\$590,314	\$632,764	\$641,363	\$8,599	1.4%
Total Financing Sources	\$679,264	\$695,483	\$717,317	\$725,916	\$8,599	1.2%
Net Cost	\$(641,364)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$37,900	\$186,064	\$222,898	\$207,052	\$(15,846)	(7.1)%
Other Charges	—	\$489,419	\$494,419	\$518,864	\$24,445	4.9%
Interfund Charges	—	\$20,000	—	—	—	—%
Gross Expenditures/Appropriations	\$37,900	\$695,483	\$717,317	\$725,916	\$8,599	1.2%
Total Expenditures/Appropriations	\$37,900	\$695,483	\$717,317	\$725,916	\$8,599	1.2%
Total Financing Uses	\$37,900	\$695,483	\$717,317	\$725,916	\$8,599	1.2%
Taxes	\$77,950	\$79,969	\$79,353	\$79,353	—	—%
Revenue from Use Of Money & Property	\$11,000	\$5,200	\$5,200	\$5,200	—	—%
Revenue	\$88,950	\$85,169	\$84,553	\$84,553	—	—%
Other Interfund Reimbursements	—	\$20,000	—	—	—	—%
Total Interfund Reimbursements	—	\$20,000	—	—	—	—%
Total Revenue	\$88,950	\$105,169	\$84,553	\$84,553	—	—%
Fund Balance	\$590,314	\$590,314	\$632,764	\$641,363	\$8,599	1.4%
Total Use of Fund Balance	\$590,314	\$590,314	\$632,764	\$641,363	\$8,599	1.4%
Total Financing Sources	\$679,264	\$695,483	\$717,317	\$725,916	\$8,599	1.2%
Net Cost	\$(641,364)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.
- A shift from operating expenses in fund center 1470001 to planned reimbursements within fund center 1470002 to correct for a minor budget error.

Florin Vineyard Comm Plan

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	
					\$	%
Appropriations by Program						
Florin Vineyard Community Plan	\$961,441	\$2,421,923	\$5,423,312	\$6,896,678	\$1,473,366	27.2%
Gross Expenditures/Appropriations	\$961,441	\$2,421,923	\$5,423,312	\$6,896,678	\$1,473,366	27.2%
Total Expenditures/Appropriations	\$961,441	\$2,421,923	\$5,423,312	\$6,896,678	\$1,473,366	27.2%
Total Financing Uses	\$961,441	\$2,421,923	\$5,423,312	\$6,896,678	\$1,473,366	27.2%
Revenue	\$5,436,196	\$25,500	\$25,500	\$25,500	—	—%
Total Revenue	\$5,436,196	\$25,500	\$25,500	\$25,500	—	—%
Total Use of Fund Balance	\$2,396,423	\$2,396,423	\$5,397,812	\$6,871,178	\$1,473,366	27.3%
Total Financing Sources	\$7,832,619	\$2,421,923	\$5,423,312	\$6,896,678	\$1,473,366	27.2%
Net Cost	\$(6,871,178)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$265,050	\$262,130	\$4,826,655	\$6,316,411	\$1,489,756	30.9%
Other Charges	—	\$1,292,034	\$408,898	\$408,898	—	—%
Interfund Charges	\$696,390	\$867,759	\$187,759	\$171,369	\$(16,390)	(8.7)%
Gross Expenditures/Appropriations	\$961,441	\$2,421,923	\$5,423,312	\$6,896,678	\$1,473,366	27.2%
Total Expenditures/Appropriations	\$961,441	\$2,421,923	\$5,423,312	\$6,896,678	\$1,473,366	27.2%
Total Financing Uses	\$961,441	\$2,421,923	\$5,423,312	\$6,896,678	\$1,473,366	27.2%
Revenue from Use Of Money & Property	\$349,149	\$10,500	\$10,500	\$10,500	—	—%
Charges for Services	\$5,087,047	\$15,000	\$15,000	\$15,000	—	—%
Revenue	\$5,436,196	\$25,500	\$25,500	\$25,500	—	—%
Total Revenue	\$5,436,196	\$25,500	\$25,500	\$25,500	—	—%
Fund Balance	\$2,396,423	\$2,396,423	\$5,397,812	\$6,871,178	\$1,473,366	27.3%
Total Use of Fund Balance	\$2,396,423	\$2,396,423	\$5,397,812	\$6,871,178	\$1,473,366	27.3%
Total Financing Sources	\$7,832,619	\$2,421,923	\$5,423,312	\$6,896,678	\$1,473,366	27.2%
Net Cost	\$(6,871,178)	—	—	—	—	—%

Summary of Changes

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

- A higher available fund balance.
- A reduction in intrafund reimbursements due to timing of construction.

Laguna Community Facilities 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	
					\$	%
Appropriations by Program						
Laguna CFD	\$23,748	\$309,639	\$292,639	\$299,781	\$7,142	2.4%
Gross Expenditures/Appropriations	\$23,748	\$309,639	\$292,639	\$299,781	\$7,142	2.4%
Total Expenditures/Appropriations	\$23,748	\$309,639	\$292,639	\$299,781	\$7,142	2.4%
Total Financing Uses	\$23,748	\$309,639	\$292,639	\$299,781	\$7,142	2.4%
Revenue	\$13,891	\$3,000	\$3,000	\$3,000	—	—%
Total Revenue	\$13,891	\$3,000	\$3,000	\$3,000	—	—%
Total Use of Fund Balance	\$306,639	\$306,639	\$289,639	\$296,781	\$7,142	2.5%
Total Financing Sources	\$320,530	\$309,639	\$292,639	\$299,781	\$7,142	2.4%
Net Cost	\$(296,782)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$23,748	\$100,000	\$100,000	\$100,000	—	—%
Other Charges	—	\$209,639	\$192,639	\$199,781	\$7,142	3.7%
Gross Expenditures/Appropriations	\$23,748	\$309,639	\$292,639	\$299,781	\$7,142	2.4%
Total Expenditures/Appropriations	\$23,748	\$309,639	\$292,639	\$299,781	\$7,142	2.4%
Total Financing Uses	\$23,748	\$309,639	\$292,639	\$299,781	\$7,142	2.4%
Revenue from Use Of Money & Property	\$13,891	\$3,000	\$3,000	\$3,000	—	—%
Revenue	\$13,891	\$3,000	\$3,000	\$3,000	—	—%
Total Revenue	\$13,891	\$3,000	\$3,000	\$3,000	—	—%
Fund Balance	\$306,639	\$306,639	\$289,639	\$296,781	\$7,142	2.5%
Total Use of Fund Balance	\$306,639	\$306,639	\$289,639	\$296,781	\$7,142	2.5%
Total Financing Sources	\$320,530	\$309,639	\$292,639	\$299,781	\$7,142	2.4%
Net Cost	\$(296,782)	—	—	—	—	—%

Summary of Changes

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

Laguna Crk/Elliott Rch CFD 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	
					\$	%
Appropriations by Program						
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$2,357,189	\$3,819,621	\$3,626,901	\$3,753,374	\$126,473	3.5%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$1,398,590	\$1,850,897	\$1,697,883	\$1,723,559	\$25,676	1.5%
Gross Expenditures/Appropriations	\$3,755,779	\$5,670,518	\$5,324,784	\$5,476,933	\$152,149	2.9%
Total Expenditures/Appropriations	\$3,755,779	\$5,670,518	\$5,324,784	\$5,476,933	\$152,149	2.9%
Provision for Reserves	\$18,505	\$18,503	—	—	—	—%
Total Financing Uses	\$3,774,284	\$5,689,021	\$5,324,784	\$5,476,933	\$152,149	2.9%
Revenue	\$117,426	\$18,000	\$18,000	\$18,000	—	—%
Total Revenue	\$117,426	\$18,000	\$18,000	\$18,000	—	—%
Total Use of Fund Balance	\$9,115,787	\$5,671,021	\$5,306,784	\$5,458,933	\$152,149	2.9%
Total Financing Sources	\$9,233,213	\$5,689,021	\$5,324,784	\$5,476,933	\$152,149	2.9%
Net Cost	\$(5,458,929)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$311,012	\$3,203,518	\$615,000	\$615,000	—	—%
Other Charges	\$3,444,767	\$2,467,000	\$4,709,784	\$4,861,933	\$152,149	3.2%
Gross Expenditures/Appropriations	\$3,755,779	\$5,670,518	\$5,324,784	\$5,476,933	\$152,149	2.9%
Total Expenditures/Appropriations	\$3,755,779	\$5,670,518	\$5,324,784	\$5,476,933	\$152,149	2.9%
Provision for Reserves	\$18,505	\$18,503	—	—	—	—%
Total Financing Uses	\$3,774,284	\$5,689,021	\$5,324,784	\$5,476,933	\$152,149	2.9%
Revenue from Use Of Money & Property	\$117,426	\$18,000	\$18,000	\$18,000	—	—%
Revenue	\$117,426	\$18,000	\$18,000	\$18,000	—	—%
Total Revenue	\$117,426	\$18,000	\$18,000	\$18,000	—	—%
Reserve Release	\$3,444,766	—	—	\$2	\$2	—%
Fund Balance	\$5,671,021	\$5,671,021	\$5,306,784	\$5,458,931	\$152,147	2.9%
Total Use of Fund Balance	\$9,115,787	\$5,671,021	\$5,306,784	\$5,458,933	\$152,149	2.9%
Total Financing Sources	\$9,233,213	\$5,689,021	\$5,324,784	\$5,476,933	\$152,149	2.9%
Net Cost	\$(5,458,929)	—	—	—	—	—%

Summary of Changes

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

Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 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	
					\$	%
Appropriations by Object						
Services & Supplies	\$154,709	\$2,502,621	\$350,000	\$350,000	—	—%
Other Charges	\$2,202,480	\$1,317,000	\$3,276,901	\$3,403,374	\$126,473	3.9%
Gross Expenditures/ Appropriations	\$2,357,189	\$3,819,621	\$3,626,901	\$3,753,374	\$126,473	3.5%
Total Expenditures/ Appropriations	\$2,357,189	\$3,819,621	\$3,626,901	\$3,753,374	\$126,473	3.5%
Provision for Reserves	\$18,504	\$18,503	—	—	—	—%
Total Financing Uses	\$2,375,693	\$3,838,124	\$3,626,901	\$3,753,374	\$126,473	3.5%
Revenue from Use Of Money & Property	\$88,461	\$15,000	\$15,000	\$15,000	—	—%
Revenue	\$88,461	\$15,000	\$15,000	\$15,000	—	—%
Total Revenue	\$88,461	\$15,000	\$15,000	\$15,000	—	—%
Reserve Release	\$2,202,480	—	—	\$1	\$1	—%
Fund Balance	\$3,823,124	\$3,823,124	\$3,611,901	\$3,738,373	\$126,472	3.5%
Total Use of Fund Balance	\$6,025,604	\$3,823,124	\$3,611,901	\$3,738,374	\$126,473	3.5%
Total Financing Sources	\$6,114,065	\$3,838,124	\$3,626,901	\$3,753,374	\$126,473	3.5%
Net Cost	\$(3,738,372)	—	—	—	—	—%

Summary of Changes

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

Reserve changes from the Approved Recommended Budget are provided below:

- The Area #1 Bond Proceed reserve has decreased to eliminate the residual reserves of less than \$1.

Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 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	
					\$	%
Appropriations by Object						
Services & Supplies	\$156,303	\$700,897	\$265,000	\$265,000	—	—%
Other Charges	\$1,242,287	\$1,150,000	\$1,432,883	\$1,458,559	\$25,676	1.8%
Gross Expenditures/ Appropriations	\$1,398,590	\$1,850,897	\$1,697,883	\$1,723,559	\$25,676	1.5%
Total Expenditures/ Appropriations	\$1,398,590	\$1,850,897	\$1,697,883	\$1,723,559	\$25,676	1.5%
Provision for Reserves	\$1	—	—	—	—	—%
Total Financing Uses	\$1,398,591	\$1,850,897	\$1,697,883	\$1,723,559	\$25,676	1.5%
Revenue from Use Of Money & Property	\$28,965	\$3,000	\$3,000	\$3,000	—	—%
Revenue	\$28,965	\$3,000	\$3,000	\$3,000	—	—%
Total Revenue	\$28,965	\$3,000	\$3,000	\$3,000	—	—%
Reserve Release	\$1,242,286	—	—	\$1	\$1	—%
Fund Balance	\$1,847,897	\$1,847,897	\$1,694,883	\$1,720,558	\$25,675	1.5%
Total Use of Fund Balance	\$3,090,183	\$1,847,897	\$1,694,883	\$1,720,559	\$25,676	1.5%
Total Financing Sources	\$3,119,148	\$1,850,897	\$1,697,883	\$1,723,559	\$25,676	1.5%
Net Cost	\$(1,720,557)	—	—	—	—	—%

Summary of Changes

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

Reserve changes from the Approved Recommended Budget are provided below:

- The Area #2 Bond Proceed reserve decreased to eliminate the residual reserves of less than \$1.

Laguna Stonelake 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	
					\$	%
Appropriations by Program						
Laguna Stonelake CFD	\$123,076	\$373,381	\$370,595	\$378,951	\$8,356	2.3%
Gross Expenditures/Appropriations	\$123,076	\$373,381	\$370,595	\$378,951	\$8,356	2.3%
Total Expenditures/Appropriations	\$123,076	\$373,381	\$370,595	\$378,951	\$8,356	2.3%
Total Financing Uses	\$123,076	\$373,381	\$370,595	\$378,951	\$8,356	2.3%
Revenue	\$128,647	\$125,000	\$125,000	\$125,000	—	—%
Total Revenue	\$128,647	\$125,000	\$125,000	\$125,000	—	—%
Total Use of Fund Balance	\$248,381	\$248,381	\$245,595	\$253,951	\$8,356	3.4%
Total Financing Sources	\$377,028	\$373,381	\$370,595	\$378,951	\$8,356	2.3%
Net Cost	\$(253,952)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$123,076	\$372,381	\$369,595	\$377,951	\$8,356	2.3%
Other Charges	—	\$1,000	\$1,000	\$1,000	—	—%
Gross Expenditures/Appropriations	\$123,076	\$373,381	\$370,595	\$378,951	\$8,356	2.3%
Total Expenditures/Appropriations	\$123,076	\$373,381	\$370,595	\$378,951	\$8,356	2.3%
Total Financing Uses	\$123,076	\$373,381	\$370,595	\$378,951	\$8,356	2.3%
Taxes	\$126,025	\$120,000	\$120,000	\$120,000	—	—%
Revenue from Use Of Money & Property	\$2,622	\$5,000	\$5,000	\$5,000	—	—%
Revenue	\$128,647	\$125,000	\$125,000	\$125,000	—	—%
Total Revenue	\$128,647	\$125,000	\$125,000	\$125,000	—	—%
Fund Balance	\$248,381	\$248,381	\$245,595	\$253,951	\$8,356	3.4%
Total Use of Fund Balance	\$248,381	\$248,381	\$245,595	\$253,951	\$8,356	3.4%
Total Financing Sources	\$377,028	\$373,381	\$370,595	\$378,951	\$8,356	2.3%
Net Cost	\$(253,952)	—	—	—	—	—%

Summary of Changes

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

Mather Landscape Maint 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	
					\$	%
Appropriations by Program						
Mather Landscape Maintenance CFD	\$187,947	\$520,593	\$527,937	\$523,958	\$(3,979)	(0.8)%
Gross Expenditures/Appropriations	\$187,947	\$520,593	\$527,937	\$523,958	\$(3,979)	(0.8)%
Total Expenditures/Appropriations	\$187,947	\$520,593	\$527,937	\$523,958	\$(3,979)	(0.8)%
Total Financing Uses	\$187,947	\$520,593	\$527,937	\$523,958	\$(3,979)	(0.8)%
Revenue	\$185,588	\$172,356	\$178,080	\$178,080	—	—%
Total Revenue	\$185,588	\$172,356	\$178,080	\$178,080	—	—%
Total Use of Fund Balance	\$348,237	\$348,237	\$349,857	\$345,878	\$(3,979)	(1.1)%
Total Financing Sources	\$533,825	\$520,593	\$527,937	\$523,958	\$(3,979)	(0.8)%
Net Cost	\$(345,878)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$30,845	\$362,241	\$364,892	\$360,913	\$(3,979)	(1.1)%
Other Charges	\$749	\$2,000	\$2,000	\$2,000	—	—%
Interfund Charges	\$156,352	\$156,352	\$161,045	\$161,045	—	—%
Gross Expenditures/Appropriations	\$187,947	\$520,593	\$527,937	\$523,958	\$(3,979)	(0.8)%
Total Expenditures/Appropriations	\$187,947	\$520,593	\$527,937	\$523,958	\$(3,979)	(0.8)%
Total Financing Uses	\$187,947	\$520,593	\$527,937	\$523,958	\$(3,979)	(0.8)%
Taxes	—	\$168,356	\$174,080	\$161,824	\$(12,256)	(7.0)%
Revenue from Use Of Money & Property	\$29,073	\$4,000	\$4,000	\$16,256	\$12,256	306.4%
Charges for Services	\$156,515	—	—	—	—	—%
Revenue	\$185,588	\$172,356	\$178,080	\$178,080	—	—%
Total Revenue	\$185,588	\$172,356	\$178,080	\$178,080	—	—%
Fund Balance	\$348,237	\$348,237	\$349,857	\$345,878	\$(3,979)	(1.1)%
Total Use of Fund Balance	\$348,237	\$348,237	\$349,857	\$345,878	\$(3,979)	(1.1)%
Total Financing Sources	\$533,825	\$520,593	\$527,937	\$523,958	\$(3,979)	(0.8)%
Net Cost	\$(345,878)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to a lower available fund balance.

There is no net change in total revenue; however, there is a shift in anticipated revenues from special taxes to interest earnings based on year end results.

There are no changes to reserves.

Mather PFFP

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	
					\$	%
Appropriations by Program						
Mather Public Facilities Financing Plan	\$9,361	\$806,458	\$820,558	\$839,551	\$18,993	2.3%
Gross Expenditures/Appropriations	\$9,361	\$806,458	\$820,558	\$839,551	\$18,993	2.3%
Total Expenditures/Appropriations	\$9,361	\$806,458	\$820,558	\$839,551	\$18,993	2.3%
Total Financing Uses	\$9,361	\$806,458	\$820,558	\$839,551	\$18,993	2.3%
Revenue	\$42,454	\$5,000	\$5,000	\$5,000	—	—%
Total Revenue	\$42,454	\$5,000	\$5,000	\$5,000	—	—%
Total Use of Fund Balance	\$801,458	\$801,458	\$815,558	\$834,551	\$18,993	2.3%
Total Financing Sources	\$843,912	\$806,458	\$820,558	\$839,551	\$18,993	2.3%
Net Cost	\$(834,551)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$9,361	\$687,908	\$702,008	\$721,001	\$18,993	2.7%
Other Charges	—	\$118,550	\$118,550	\$118,550	—	—%
Gross Expenditures/Appropriations	\$9,361	\$806,458	\$820,558	\$839,551	\$18,993	2.3%
Total Expenditures/Appropriations	\$9,361	\$806,458	\$820,558	\$839,551	\$18,993	2.3%
Total Financing Uses	\$9,361	\$806,458	\$820,558	\$839,551	\$18,993	2.3%
Revenue from Use Of Money & Property	\$42,454	\$5,000	\$5,000	\$5,000	—	—%
Revenue	\$42,454	\$5,000	\$5,000	\$5,000	—	—%
Total Revenue	\$42,454	\$5,000	\$5,000	\$5,000	—	—%
Fund Balance	\$801,458	\$801,458	\$815,558	\$834,551	\$18,993	2.3%
Total Use of Fund Balance	\$801,458	\$801,458	\$815,558	\$834,551	\$18,993	2.3%
Total Financing Sources	\$843,912	\$806,458	\$820,558	\$839,551	\$18,993	2.3%
Net Cost	\$(834,551)	—	—	—	—	—%

Summary of Changes

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

McClellan CFD 2004-1

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	
					\$	%
Appropriations by Program						
McClellan Park CFD No. 2004-1	\$137,932	\$945,159	\$974,338	\$972,605	\$(1,733)	(0.2)%
Gross Expenditures/Appropriations	\$137,932	\$945,159	\$974,338	\$972,605	\$(1,733)	(0.2)%
Total Expenditures/Appropriations	\$137,932	\$945,159	\$974,338	\$972,605	\$(1,733)	(0.2)%
Total Financing Uses	\$137,932	\$945,159	\$974,338	\$972,605	\$(1,733)	(0.2)%
Revenue	\$165,379	\$163,000	\$163,000	\$163,000	—	—%
Total Revenue	\$165,379	\$163,000	\$163,000	\$163,000	—	—%
Total Use of Fund Balance	\$782,159	\$782,159	\$811,338	\$809,605	\$(1,733)	(0.2)%
Total Financing Sources	\$947,538	\$945,159	\$974,338	\$972,605	\$(1,733)	(0.2)%
Net Cost	\$(809,606)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$137,932	\$565,850	\$574,641	\$573,458	\$(1,183)	(0.2)%
Other Charges	—	\$379,309	\$399,697	\$399,147	\$(550)	(0.1)%
Gross Expenditures/Appropriations	\$137,932	\$945,159	\$974,338	\$972,605	\$(1,733)	(0.2)%
Total Expenditures/Appropriations	\$137,932	\$945,159	\$974,338	\$972,605	\$(1,733)	(0.2)%
Total Financing Uses	\$137,932	\$945,159	\$974,338	\$972,605	\$(1,733)	(0.2)%
Taxes	\$157,888	\$148,000	\$148,000	\$148,000	—	—%
Revenue from Use Of Money & Property	\$7,491	\$15,000	\$15,000	\$15,000	—	—%
Revenue	\$165,379	\$163,000	\$163,000	\$163,000	—	—%
Total Revenue	\$165,379	\$163,000	\$163,000	\$163,000	—	—%
Fund Balance	\$782,159	\$782,159	\$811,338	\$809,605	\$(1,733)	(0.2)%
Total Use of Fund Balance	\$782,159	\$782,159	\$811,338	\$809,605	\$(1,733)	(0.2)%
Total Financing Sources	\$947,538	\$945,159	\$974,338	\$972,605	\$(1,733)	(0.2)%
Net Cost	\$(809,606)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to a lower available fund balance.

Metro Air Park 2001 CFD 2000-1

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	
					\$	%
Appropriations by Program						
Metro Air Park 2001 CFD No. 2000-1	\$14,184,381	\$47,177,236	\$27,100,296	\$36,039,865	\$8,939,569	33.0%
Gross Expenditures/Appropriations	\$14,184,381	\$47,177,236	\$27,100,296	\$36,039,865	\$8,939,569	33.0%
Total Expenditures/Appropriations	\$14,184,381	\$47,177,236	\$27,100,296	\$36,039,865	\$8,939,569	33.0%
Total Financing Uses	\$14,184,381	\$47,177,236	\$27,100,296	\$36,039,865	\$8,939,569	33.0%
Revenue	\$2,090,457	\$2,862,726	\$3,819,280	\$3,819,280	—	—%
Total Revenue	\$2,090,457	\$2,862,726	\$3,819,280	\$3,819,280	—	—%
Total Use of Fund Balance	\$44,314,510	\$44,314,510	\$23,281,016	\$32,220,585	\$8,939,569	38.4%
Total Financing Sources	\$46,404,967	\$47,177,236	\$27,100,296	\$36,039,865	\$8,939,569	33.0%
Net Cost	\$(32,220,585)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,360,642	\$17,470,003	\$25,286,692	\$25,293,939	\$7,247	0.0%
Other Charges	\$10,823,739	\$9,707,233	\$813,604	\$9,745,926	\$8,932,322	1,097.9%
Interfund Charges	\$2,000,000	\$20,000,000	\$1,000,000	\$1,000,000	—	—%
Gross Expenditures/Appropriations	\$14,184,381	\$47,177,236	\$27,100,296	\$36,039,865	\$8,939,569	33.0%
Total Expenditures/Appropriations	\$14,184,381	\$47,177,236	\$27,100,296	\$36,039,865	\$8,939,569	33.0%
Total Financing Uses	\$14,184,381	\$47,177,236	\$27,100,296	\$36,039,865	\$8,939,569	33.0%
Taxes	\$2,035,397	\$2,827,726	\$1,984,280	\$1,984,280	—	—%
Revenue from Use Of Money & Property	\$55,060	\$35,000	\$35,000	\$35,000	—	—%
Miscellaneous Revenues	—	—	\$1,800,000	\$1,800,000	—	—%
Revenue	\$2,090,457	\$2,862,726	\$3,819,280	\$3,819,280	—	—%
Total Revenue	\$2,090,457	\$2,862,726	\$3,819,280	\$3,819,280	—	—%
Fund Balance	\$44,314,510	\$44,314,510	\$23,281,016	\$32,220,585	\$8,939,569	38.4%
Total Use of Fund Balance	\$44,314,510	\$44,314,510	\$23,281,016	\$32,220,585	\$8,939,569	38.4%
Total Financing Sources	\$46,404,967	\$47,177,236	\$27,100,296	\$36,039,865	\$8,939,569	33.0%
Net Cost	\$(32,220,585)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to a higher available fund balance resulting from the timing of construction expenditures.

Metro Air Park Impact Fees

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	
					\$	%
Appropriations by Program						
Metro Air Park Impact Fees	\$2,271,381	\$62,554,532	\$36,373,912	\$41,056,595	\$4,682,683	12.9%
Gross Expenditures/Appropriations	\$2,271,381	\$62,554,532	\$36,373,912	\$41,056,595	\$4,682,683	12.9%
Total Expenditures/Appropriations	\$2,271,381	\$62,554,532	\$36,373,912	\$41,056,595	\$4,682,683	12.9%
Total Financing Uses	\$2,271,381	\$62,554,532	\$36,373,912	\$41,056,595	\$4,682,683	12.9%
Revenue	\$2,773,444	\$5,405,000	\$405,000	\$405,000	—	—%
Total Interfund Reimbursements	\$2,000,000	\$20,000,000	\$1,000,000	\$1,000,000	—	—%
Total Revenue	\$4,773,444	\$25,405,000	\$1,405,000	\$1,405,000	—	—%
Total Use of Fund Balance	\$37,149,532	\$37,149,532	\$34,968,912	\$39,651,595	\$4,682,683	13.4%
Total Financing Sources	\$41,922,976	\$62,554,532	\$36,373,912	\$41,056,595	\$4,682,683	12.9%
Net Cost	\$(39,651,595)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,271,381	\$42,692,721	\$13,837,849	\$13,846,039	\$8,190	0.1%
Other Charges	—	\$19,861,811	\$22,536,063	\$27,210,556	\$4,674,493	20.7%
Gross Expenditures/Appropriations	\$2,271,381	\$62,554,532	\$36,373,912	\$41,056,595	\$4,682,683	12.9%
Total Expenditures/Appropriations	\$2,271,381	\$62,554,532	\$36,373,912	\$41,056,595	\$4,682,683	12.9%
Total Financing Uses	\$2,271,381	\$62,554,532	\$36,373,912	\$41,056,595	\$4,682,683	12.9%
Revenue from Use Of Money & Property	\$1,769,864	\$205,000	\$205,000	\$205,000	—	—%
Charges for Services	\$1,003,580	\$5,200,000	\$200,000	\$200,000	—	—%
Revenue	\$2,773,444	\$5,405,000	\$405,000	\$405,000	—	—%
Other Interfund Reimbursements	\$2,000,000	\$20,000,000	\$1,000,000	\$1,000,000	—	—%
Total Interfund Reimbursements	\$2,000,000	\$20,000,000	\$1,000,000	\$1,000,000	—	—%
Total Revenue	\$4,773,444	\$25,405,000	\$1,405,000	\$1,405,000	—	—%
Fund Balance	\$37,149,532	\$37,149,532	\$34,968,912	\$39,651,595	\$4,682,683	13.4%
Total Use of Fund Balance	\$37,149,532	\$37,149,532	\$34,968,912	\$39,651,595	\$4,682,683	13.4%
Total Financing Sources	\$41,922,976	\$62,554,532	\$36,373,912	\$41,056,595	\$4,682,683	12.9%
Net Cost	\$(39,651,595)	—	—	—	—	—%

Summary of Changes

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

Metro Air Park Services 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	
					\$	%
Appropriations by Program						
Metro Air Park Services Tax	\$175,299	\$1,012,981	\$1,260,703	\$1,395,542	\$134,839	10.7%
Gross Expenditures/Appropriations	\$175,299	\$1,012,981	\$1,260,703	\$1,395,542	\$134,839	10.7%
Total Expenditures/Appropriations	\$175,299	\$1,012,981	\$1,260,703	\$1,395,542	\$134,839	10.7%
Total Financing Uses	\$175,299	\$1,012,981	\$1,260,703	\$1,395,542	\$134,839	10.7%
Revenue	\$243,838	\$185,400	\$223,315	\$223,815	\$500	0.2%
Total Interfund Reimbursements	\$70,270	\$70,270	\$205,146	\$275,525	\$70,379	34.3%
Total Revenue	\$314,108	\$255,670	\$428,461	\$499,340	\$70,879	16.5%
Total Use of Fund Balance	\$757,311	\$757,311	\$832,242	\$896,202	\$63,960	7.7%
Total Financing Sources	\$1,071,419	\$1,012,981	\$1,260,703	\$1,395,542	\$134,839	10.7%
Net Cost	\$(896,120)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$105,029	\$942,711	\$1,055,557	\$1,120,017	\$64,460	6.1%
Interfund Charges	\$70,270	\$70,270	\$205,146	\$275,525	\$70,379	34.3%
Gross Expenditures/Appropriations	\$175,299	\$1,012,981	\$1,260,703	\$1,395,542	\$134,839	10.7%
Total Expenditures/Appropriations	\$175,299	\$1,012,981	\$1,260,703	\$1,395,542	\$134,839	10.7%
Total Financing Uses	\$175,299	\$1,012,981	\$1,260,703	\$1,395,542	\$134,839	10.7%
Taxes	\$205,838	\$181,900	\$219,815	\$219,815	—	—%
Revenue from Use Of Money & Property	\$36,716	\$3,500	\$3,500	\$4,000	\$500	14.3%
Charges for Services	\$1,284	—	—	—	—	—%
Revenue	\$243,838	\$185,400	\$223,315	\$223,815	\$500	0.2%
Other Interfund Reimbursements	\$70,270	\$70,270	\$205,146	\$275,525	\$70,379	34.3%
Total Interfund Reimbursements	\$70,270	\$70,270	\$205,146	\$275,525	\$70,379	34.3%
Total Revenue	\$314,108	\$255,670	\$428,461	\$499,340	\$70,879	16.5%
Fund Balance	\$757,311	\$757,311	\$832,242	\$896,202	\$63,960	7.7%
Total Use of Fund Balance	\$757,311	\$757,311	\$832,242	\$896,202	\$63,960	7.7%
Total Financing Sources	\$1,071,419	\$1,012,981	\$1,260,703	\$1,395,542	\$134,839	10.7%
Net Cost	\$(896,120)	—	—	—	—	—%

Summary of Changes

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

- A higher available fund balance.
- A higher intrafund reimbursement for future roadway expenses and to close out a prior fund no longer in use.

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

- A higher interfund reimbursement for future roadway expenses and to close out a prior fund no longer in use.

North Vineyard Station Specific Plan

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	
					\$	%
Appropriations by Program						
North Vineyard Station	\$818,225	\$6,735,027	\$6,074,527	\$6,139,428	\$64,901	1.1%
Gross Expenditures/Appropriations	\$818,225	\$6,735,027	\$6,074,527	\$6,139,428	\$64,901	1.1%
Total Expenditures/Appropriations	\$818,225	\$6,735,027	\$6,074,527	\$6,139,428	\$64,901	1.1%
Total Financing Uses	\$818,225	\$6,735,027	\$6,074,527	\$6,139,428	\$64,901	1.1%
Revenue	\$993,288	\$816,663	\$46,000	\$46,000	—	—%
Total Interfund Reimbursements	\$696,390	\$867,759	\$187,759	\$171,369	\$(16,390)	(8.7)%
Total Revenue	\$1,689,678	\$1,684,422	\$233,759	\$217,369	\$(16,390)	(7.0)%
Total Use of Fund Balance	\$5,050,605	\$5,050,605	\$5,840,768	\$5,922,059	\$81,291	1.4%
Total Financing Sources	\$6,740,283	\$6,735,027	\$6,074,527	\$6,139,428	\$64,901	1.1%
Net Cost	\$(5,922,059)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$818,225	\$4,335,028	\$4,118,613	\$4,145,767	\$27,154	0.7%
Other Charges	—	\$1,905,914	\$1,955,914	\$1,993,661	\$37,747	1.9%
Interfund Charges	—	\$494,085	—	—	—	—%
Gross Expenditures/Appropriations	\$818,225	\$6,735,027	\$6,074,527	\$6,139,428	\$64,901	1.1%
Total Expenditures/Appropriations	\$818,225	\$6,735,027	\$6,074,527	\$6,139,428	\$64,901	1.1%
Total Financing Uses	\$818,225	\$6,735,027	\$6,074,527	\$6,139,428	\$64,901	1.1%
Revenue from Use Of Money & Property	\$262,625	\$16,000	\$16,000	\$16,000	—	—%
Charges for Services	\$730,663	\$800,663	\$30,000	\$30,000	—	—%
Revenue	\$993,288	\$816,663	\$46,000	\$46,000	—	—%
Other Interfund Reimbursements	\$696,390	\$867,759	\$187,759	\$171,369	\$(16,390)	(8.7)%
Total Interfund Reimbursements	\$696,390	\$867,759	\$187,759	\$171,369	\$(16,390)	(8.7)%
Total Revenue	\$1,689,678	\$1,684,422	\$233,759	\$217,369	\$(16,390)	(7.0)%
Fund Balance	\$5,050,605	\$5,050,605	\$5,840,768	\$5,922,059	\$81,291	1.4%
Total Use of Fund Balance	\$5,050,605	\$5,050,605	\$5,840,768	\$5,922,059	\$81,291	1.4%
Total Financing Sources	\$6,740,283	\$6,735,027	\$6,074,527	\$6,139,428	\$64,901	1.1%
Net Cost	\$(5,922,059)	—	—	—	—	—%

Summary of Changes

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

The change in total revenue, including interfund reimbursements, is due to a reduction in interfund reimbursements resulting from the timing of construction reimbursements from the Florin Vineyard Community Plan budget (BU 1450000).

North Vineyard Station CFDs

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	
					\$	%
Appropriations by Program						
North Vineyard Station CFD #1	\$145,871	\$2,433,256	\$3,035,481	\$3,016,612	\$(18,869)	(0.6)%
North Vineyard Station CFD #2	\$69,679	\$2,967,022	\$2,968,204	\$3,038,874	\$70,670	2.4%
Gross Expenditures/Appropriations	\$215,550	\$5,400,278	\$6,003,685	\$6,055,486	\$51,801	0.9%
Total Expenditures/Appropriations	\$215,550	\$5,400,278	\$6,003,685	\$6,055,486	\$51,801	0.9%
Total Financing Uses	\$215,550	\$5,400,278	\$6,003,685	\$6,055,486	\$51,801	0.9%
Revenue	\$984,738	\$1,032,726	\$918,746	\$918,746	—	—%
Total Revenue	\$984,738	\$1,032,726	\$918,746	\$918,746	—	—%
Total Use of Fund Balance	\$4,367,552	\$4,367,552	\$5,084,939	\$5,136,740	\$51,801	1.0%
Total Financing Sources	\$5,352,290	\$5,400,278	\$6,003,685	\$6,055,486	\$51,801	0.9%
Net Cost	\$(5,136,740)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$215,550	\$1,815,337	\$2,379,512	\$2,441,271	\$61,759	2.6%
Other Charges	—	\$3,584,941	\$3,624,173	\$3,614,215	\$(9,958)	(0.3)%
Gross Expenditures/Appropriations	\$215,550	\$5,400,278	\$6,003,685	\$6,055,486	\$51,801	0.9%
Total Expenditures/Appropriations	\$215,550	\$5,400,278	\$6,003,685	\$6,055,486	\$51,801	0.9%
Total Financing Uses	\$215,550	\$5,400,278	\$6,003,685	\$6,055,486	\$51,801	0.9%
Taxes	\$964,187	\$928,226	\$814,246	\$814,246	—	—%
Revenue from Use Of Money & Property	\$20,551	\$104,500	\$104,500	\$104,500	—	—%
Revenue	\$984,738	\$1,032,726	\$918,746	\$918,746	—	—%
Total Revenue	\$984,738	\$1,032,726	\$918,746	\$918,746	—	—%
Fund Balance	\$4,367,552	\$4,367,552	\$5,084,939	\$5,136,740	\$51,801	1.0%
Total Use of Fund Balance	\$4,367,552	\$4,367,552	\$5,084,939	\$5,136,740	\$51,801	1.0%
Total Financing Sources	\$5,352,290	\$5,400,278	\$6,003,685	\$6,055,486	\$51,801	0.9%
Net Cost	\$(5,136,740)	—	—	—	—	—%

Summary of Changes

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

North Vineyard Station CFD #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	
					\$	%
Appropriations by Object						
Services & Supplies	\$145,871	\$1,645,442	\$2,245,481	\$2,230,584	\$(14,897)	(0.7)%
Other Charges	—	\$787,814	\$790,000	\$786,028	\$(3,972)	(0.5)%
Gross Expenditures/ Appropriations	\$145,871	\$2,433,256	\$3,035,481	\$3,016,612	\$(18,869)	(0.6)%
Total Expenditures/ Appropriations	\$145,871	\$2,433,256	\$3,035,481	\$3,016,612	\$(18,869)	(0.6)%
Total Financing Uses	\$145,871	\$2,433,256	\$3,035,481	\$3,016,612	\$(18,869)	(0.6)%
Taxes	\$732,844	\$703,929	\$703,929	\$703,929	—	—%
Revenue from Use Of Money & Property	\$(3,617)	\$1,000	\$1,000	\$1,000	—	—%
Revenue	\$729,227	\$704,929	\$704,929	\$704,929	—	—%
Total Revenue	\$729,227	\$704,929	\$704,929	\$704,929	—	—%
Fund Balance	\$1,728,327	\$1,728,327	\$2,330,552	\$2,311,683	\$(18,869)	(0.8)%
Total Use of Fund Balance	\$1,728,327	\$1,728,327	\$2,330,552	\$2,311,683	\$(18,869)	(0.8)%
Total Financing Sources	\$2,457,554	\$2,433,256	\$3,035,481	\$3,016,612	\$(18,869)	(0.6)%
Net Cost	\$(2,311,683)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to a lower available fund balance.

North Vineyard Station CFD #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	
					\$	%
Appropriations by Object						
Services & Supplies	\$69,679	\$169,895	\$134,031	\$210,687	\$76,656	57.2%
Other Charges	—	\$2,797,127	\$2,834,173	\$2,828,187	\$(5,986)	(0.2)%
Gross Expenditures/ Appropriations	\$69,679	\$2,967,022	\$2,968,204	\$3,038,874	\$70,670	2.4%
Total Expenditures/ Appropriations	\$69,679	\$2,967,022	\$2,968,204	\$3,038,874	\$70,670	2.4%
Total Financing Uses	\$69,679	\$2,967,022	\$2,968,204	\$3,038,874	\$70,670	2.4%
Taxes	\$231,343	\$224,297	\$110,317	\$110,317	—	—%
Revenue from Use Of Money & Property	\$24,168	\$103,500	\$103,500	\$103,500	—	—%
Revenue	\$255,511	\$327,797	\$213,817	\$213,817	—	—%
Total Revenue	\$255,511	\$327,797	\$213,817	\$213,817	—	—%
Fund Balance	\$2,639,225	\$2,639,225	\$2,754,387	\$2,825,057	\$70,670	2.6%
Total Use of Fund Balance	\$2,639,225	\$2,639,225	\$2,754,387	\$2,825,057	\$70,670	2.6%
Total Financing Sources	\$2,894,736	\$2,967,022	\$2,968,204	\$3,038,874	\$70,670	2.4%
Net Cost	\$(2,825,057)	—	—	—	—	—%

Summary of Changes

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

Park Meadows CFD-Bond Proceeds

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	
					\$	%
Appropriations by Program						
Park Meadows CFD	\$65,646	\$187,929	\$199,653	\$200,413	\$760	0.4%
Gross Expenditures/Appropriations	\$65,646	\$187,929	\$199,653	\$200,413	\$760	0.4%
Total Expenditures/Appropriations	\$65,646	\$187,929	\$199,653	\$200,413	\$760	0.4%
Total Financing Uses	\$65,646	\$187,929	\$199,653	\$200,413	\$760	0.4%
Revenue	\$73,130	\$72,000	\$77,000	\$77,000	—	—%
Total Revenue	\$73,130	\$72,000	\$77,000	\$77,000	—	—%
Total Use of Fund Balance	\$115,929	\$115,929	\$122,653	\$123,413	\$760	0.6%
Total Financing Sources	\$189,059	\$187,929	\$199,653	\$200,413	\$760	0.4%
Net Cost	\$(123,413)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$65,646	\$187,929	\$199,653	\$200,413	\$760	0.4%
Gross Expenditures/Appropriations	\$65,646	\$187,929	\$199,653	\$200,413	\$760	0.4%
Total Expenditures/Appropriations	\$65,646	\$187,929	\$199,653	\$200,413	\$760	0.4%
Total Financing Uses	\$65,646	\$187,929	\$199,653	\$200,413	\$760	0.4%
Taxes	\$70,328	\$70,000	\$75,000	\$75,000	—	—%
Revenue from Use Of Money & Property	\$2,802	\$2,000	\$2,000	\$2,000	—	—%
Revenue	\$73,130	\$72,000	\$77,000	\$77,000	—	—%
Total Revenue	\$73,130	\$72,000	\$77,000	\$77,000	—	—%
Fund Balance	\$115,929	\$115,929	\$122,653	\$123,413	\$760	0.6%
Total Use of Fund Balance	\$115,929	\$115,929	\$122,653	\$123,413	\$760	0.6%
Total Financing Sources	\$189,059	\$187,929	\$199,653	\$200,413	\$760	0.4%
Net Cost	\$(123,413)	—	—	—	—	—%

Summary of Changes

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

Vineyard Public Facilities Financing Plan

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	
					\$	%
Appropriations by Program						
Vineyard	\$222,534	\$12,426,442	\$13,519,805	\$14,514,850	\$995,045	7.4%
Gross Expenditures/Appropriations	\$222,534	\$12,426,442	\$13,519,805	\$14,514,850	\$995,045	7.4%
Total Expenditures/Appropriations	\$222,534	\$12,426,442	\$13,519,805	\$14,514,850	\$995,045	7.4%
Total Financing Uses	\$222,534	\$12,426,442	\$13,519,805	\$14,514,850	\$995,045	7.4%
Revenue	\$4,013,526	\$4,376,545	\$2,506,725	\$2,673,961	\$167,236	6.7%
Total Revenue	\$4,013,526	\$4,376,545	\$2,506,725	\$2,673,961	\$167,236	6.7%
Total Use of Fund Balance	\$8,049,897	\$8,049,897	\$11,013,080	\$11,840,889	\$827,809	7.5%
Total Financing Sources	\$12,063,423	\$12,426,442	\$13,519,805	\$14,514,850	\$995,045	7.4%
Net Cost	\$(11,840,889)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$222,534	\$11,976,442	\$13,069,805	\$14,064,850	\$995,045	7.6%
Other Charges	—	\$450,000	\$450,000	\$450,000	—	—%
Gross Expenditures/Appropriations	\$222,534	\$12,426,442	\$13,519,805	\$14,514,850	\$995,045	7.4%
Total Expenditures/Appropriations	\$222,534	\$12,426,442	\$13,519,805	\$14,514,850	\$995,045	7.4%
Total Financing Uses	\$222,534	\$12,426,442	\$13,519,805	\$14,514,850	\$995,045	7.4%
Revenue from Use Of Money & Property	\$472,932	\$75,000	\$75,000	\$75,000	—	—%
Intergovernmental Revenues	—	\$3,958,961	\$2,091,725	\$2,258,961	\$167,236	8.0%
Charges for Services	\$3,540,594	\$342,584	\$340,000	\$340,000	—	—%
Revenue	\$4,013,526	\$4,376,545	\$2,506,725	\$2,673,961	\$167,236	6.7%
Total Revenue	\$4,013,526	\$4,376,545	\$2,506,725	\$2,673,961	\$167,236	6.7%
Fund Balance	\$8,049,897	\$8,049,897	\$11,013,080	\$11,840,889	\$827,809	7.5%
Total Use of Fund Balance	\$8,049,897	\$8,049,897	\$11,013,080	\$11,840,889	\$827,809	7.5%
Total Financing Sources	\$12,063,423	\$12,426,442	\$13,519,805	\$14,514,850	\$995,045	7.4%
Net Cost	\$(11,840,889)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to a higher available fund balance and consideration for additional federal reimbursements.

The change in total revenue is due to an increase in federal reimbursements due to the timing of collections.

Financing-Transfers/Reimbursement

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	
					\$	%
Appropriations by Program						
General Fund Transfers to Other County Funds	\$24,382,935	\$40,247,246	\$6,050,926	\$26,121,851	\$20,070,925	331.7%
Gross Expenditures/Appropriations	\$24,382,935	\$40,247,246	\$6,050,926	\$26,121,851	\$20,070,925	331.7%
Total Expenditures/Appropriations	\$24,382,935	\$40,247,246	\$6,050,926	\$26,121,851	\$20,070,925	331.7%
Revenue	\$(1,095,872)	—	—	—	—	—%
Total Interfund Reimbursements	\$1,093,965	—	—	—	—	—%
Total Revenue	\$(1,907)	—	—	—	—	—%
Net Cost	\$24,384,843	\$40,247,246	\$6,050,926	\$26,121,851	\$20,070,925	331.7%

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	
					\$	%
Appropriations by Object						
Interfund Charges	\$24,382,935	\$40,247,246	\$6,050,926	\$26,121,851	\$20,070,925	331.7%
Gross Expenditures/Appropriations	\$24,382,935	\$40,247,246	\$6,050,926	\$26,121,851	\$20,070,925	331.7%
Total Expenditures/Appropriations	\$24,382,935	\$40,247,246	\$6,050,926	\$26,121,851	\$20,070,925	331.7%
Intergovernmental Revenues	\$(1,095,872)	—	—	—	—	—%
Revenue	\$(1,095,872)	—	—	—	—	—%
Other Interfund Reimbursements	\$1,093,965	—	—	—	—	—%
Total Interfund Reimbursements	\$1,093,965	—	—	—	—	—%
Total Revenue	\$(1,907)	—	—	—	—	—%
Net Cost	\$24,384,843	\$40,247,246	\$6,050,926	\$26,121,851	\$20,070,925	331.7%

Summary of Changes

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

The change in total appropriations is due to:

- An increase in General Fund transfer to the Transient-Occupancy Tax (TOT) Fund due to the re-budgeting of unspent funds in the prior fiscal year.
- Recommended growth detailed later in this section.

Summary of September Recommended Growth by Program

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

September Recommended Growth Detail for the Program

Program	Expenditures	Intrafund		Total Revenue	Net Cost	FTE
		Reimbursements				
GF Contribution to Road Fund for Pavement Maintenance Projects (1)	20,000,000	—		—	20,000,000	—

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

Interagency Procurement

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	
					\$	%
Appropriations by Program						
Interagency Procurement	\$3,831,000	\$3,865,121	\$3,832,500	\$3,880,277	\$47,777	1.2%
Gross Expenditures/Appropriations	\$3,831,000	\$3,865,121	\$3,832,500	\$3,880,277	\$47,777	1.2%
Total Expenditures/Appropriations	\$3,831,000	\$3,865,121	\$3,832,500	\$3,880,277	\$47,777	1.2%
Total Financing Uses	\$3,831,000	\$3,865,121	\$3,832,500	\$3,880,277	\$47,777	1.2%
Revenue	\$1,237,138	\$1,165,612	\$1,165,611	\$1,165,611	—	—%
Total Interfund Reimbursements	\$2,654,755	\$2,654,755	\$2,582,769	\$2,609,020	\$26,251	1.0%
Total Revenue	\$3,891,893	\$3,820,367	\$3,748,380	\$3,774,631	\$26,251	0.7%
Total Use of Fund Balance	\$44,754	\$44,754	\$84,120	\$105,646	\$21,526	25.6%
Total Financing Sources	\$3,936,647	\$3,865,121	\$3,832,500	\$3,880,277	\$47,777	1.2%
Net Cost	\$(105,647)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	—	\$34,121	—	\$47,777	\$47,777	—%
Other Charges	\$3,831,000	\$3,831,000	\$3,832,500	\$3,832,500	—	—%
Gross Expenditures/Appropriations	\$3,831,000	\$3,865,121	\$3,832,500	\$3,880,277	\$47,777	1.2%
Total Expenditures/Appropriations	\$3,831,000	\$3,865,121	\$3,832,500	\$3,880,277	\$47,777	1.2%
Total Financing Uses	\$3,831,000	\$3,865,121	\$3,832,500	\$3,880,277	\$47,777	1.2%
Revenue from Use Of Money & Property	\$268,619	\$1,165,612	\$1,165,611	\$1,165,611	—	—%
Charges for Services	\$968,518	—	—	—	—	—%
Revenue	\$1,237,138	\$1,165,612	\$1,165,611	\$1,165,611	—	—%
Other Interfund Reimbursements	\$2,654,755	\$2,654,755	\$2,582,769	\$2,609,020	\$26,251	1.0%
Total Interfund Reimbursements	\$2,654,755	\$2,654,755	\$2,582,769	\$2,609,020	\$26,251	1.0%
Total Revenue	\$3,891,893	\$3,820,367	\$3,748,380	\$3,774,631	\$26,251	0.7%
Fund Balance	\$44,754	\$44,754	\$84,120	\$105,646	\$21,526	25.6%
Total Use of Fund Balance	\$44,754	\$44,754	\$84,120	\$105,646	\$21,526	25.6%
Total Financing Sources	\$3,936,647	\$3,865,121	\$3,832,500	\$3,880,277	\$47,777	1.2%
Net Cost	\$(105,647)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to increases in available fund balance.

The change in total revenue, including interfund reimbursements, is due to increases in reimbursements reflecting additional General Fund support.

Neighborhood Revitalization

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	
					\$	%
Appropriations by Program						
Affordable Housing	—	\$330,037	\$334,037	\$334,382	\$345	0.1%
Neighborhood Revitalization - Redevelopment	—	\$366,981	\$366,981	\$366,981	—	—%
Neighborhood Revitalization - Unrestricted	\$330,000	\$3,761,369	\$3,431,369	\$3,431,369	—	—%
Gross Expenditures/Appropriations	\$330,000	\$4,458,387	\$4,132,387	\$4,132,732	\$345	0.0%
Total Expenditures/Appropriations	\$330,000	\$4,458,387	\$4,132,387	\$4,132,732	\$345	0.0%
Total Financing Uses	\$330,000	\$4,458,387	\$4,132,387	\$4,132,732	\$345	0.0%
Revenue	\$4,344	—	—	—	—	—%
Total Revenue	\$4,344	—	—	—	—	—%
Total Use of Fund Balance	\$4,458,387	\$4,458,387	\$4,132,387	\$4,132,732	\$345	0.0%
Total Financing Sources	\$4,462,731	\$4,458,387	\$4,132,387	\$4,132,732	\$345	0.0%
Net Cost	\$(4,132,731)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	—	\$4,128,387	\$3,962,387	\$962,732	\$(2,999,655)	(75.7)%
Interfund Charges	\$330,000	\$330,000	\$170,000	\$3,170,000	\$3,000,000	1,764.7%
Gross Expenditures/Appropriations	\$330,000	\$4,458,387	\$4,132,387	\$4,132,732	\$345	0.0%
Total Expenditures/Appropriations	\$330,000	\$4,458,387	\$4,132,387	\$4,132,732	\$345	0.0%
Total Financing Uses	\$330,000	\$4,458,387	\$4,132,387	\$4,132,732	\$345	0.0%
Miscellaneous Revenues	\$4,344	—	—	—	—	—%
Revenue	\$4,344	—	—	—	—	—%
Total Revenue	\$4,344	—	—	—	—	—%
Fund Balance	\$4,458,387	\$4,458,387	\$4,132,387	\$4,132,732	\$345	0.0%
Total Use of Fund Balance	\$4,458,387	\$4,458,387	\$4,132,387	\$4,132,732	\$345	0.0%
Total Financing Sources	\$4,462,731	\$4,458,387	\$4,132,387	\$4,132,732	\$345	0.0%
Net Cost	\$(4,132,731)	—	—	—	—	—%

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.

Affordable Housing

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	
					\$	%
Appropriations by Object						
Services & Supplies	—	\$330,037	\$334,037	\$334,382	\$345	0.1%
Gross Expenditures/ Appropriations	—	\$330,037	\$334,037	\$334,382	\$345	0.1%
Total Expenditures/ Appropriations	—	\$330,037	\$334,037	\$334,382	\$345	0.1%
Total Financing Uses	—	\$330,037	\$334,037	\$334,382	\$345	0.1%
Miscellaneous Revenues	\$4,344	—	—	—	—	—%
Revenue	\$4,344	—	—	—	—	—%
Total Revenue	\$4,344	—	—	—	—	—%
Fund Balance	\$330,037	\$330,037	\$334,037	\$334,382	\$345	0.1%
Total Use of Fund Balance	\$330,037	\$330,037	\$334,037	\$334,382	\$345	0.1%
Total Financing Sources	\$334,381	\$330,037	\$334,037	\$334,382	\$345	0.1%
Net Cost	\$(334,381)	—	—	—	—	—%

Summary of Changes

Appropriations in this program are matched to available funding.

The change in total appropriations is due to an increase in the available prior year fund balance, resulting from one-time revenue received in FY 2023-24.

Neighborhood Revitalization - Unrestricted

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	
					\$	%
Appropriations by Object						
Services & Supplies	—	\$3,431,369	\$3,261,369	\$261,369	\$(3,000,000)	(92.0)%
Interfund Charges	\$330,000	\$330,000	\$170,000	\$3,170,000	\$3,000,000	1,764.7%
Gross Expenditures/ Appropriations	\$330,000	\$3,761,369	\$3,431,369	\$3,431,369	—	—%
Total Expenditures/ Appropriations	\$330,000	\$3,761,369	\$3,431,369	\$3,431,369	—	—%
Total Financing Uses	\$330,000	\$3,761,369	\$3,431,369	\$3,431,369	—	—%
Fund Balance	\$3,761,369	\$3,761,369	\$3,431,369	\$3,431,369	—	—%
Total Use of Fund Balance	\$3,761,369	\$3,761,369	\$3,431,369	\$3,431,369	—	—%
Total Financing Sources	\$3,761,369	\$3,761,369	\$3,431,369	\$3,431,369	—	—%
Net Cost	\$(3,431,369)	—	—	—	—	—%

Summary of Changes

Appropriations in this program are matched to available funding.

The net zero change in total appropriations is due to allocating funds to the Department of Transportation and the Office Economic Development for the Neighborhood Improvement Initiative.

Non-Departmental Costs/General 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	
					\$	%
Appropriations by Program						
Non-Departmental Costs/General Fund	\$77,302,552	\$25,058,032	\$25,102,769	\$25,129,020	\$26,251	0.1%
Gross Expenditures/Appropriations	\$77,302,552	\$25,058,032	\$25,102,769	\$25,129,020	\$26,251	0.1%
Total Expenditures/Appropriations	\$77,302,552	\$25,058,032	\$25,102,769	\$25,129,020	\$26,251	0.1%
Revenue	\$840	—	—	—	—	—%
Total Revenue	\$840	—	—	—	—	—%
Net Cost	\$77,301,712	\$25,058,032	\$25,102,769	\$25,129,020	\$26,251	0.1%

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	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$1,157	\$2,500	\$2,500	\$2,500	—	—%
Services & Supplies	\$16,759,353	\$16,065,705	\$16,079,894	\$16,079,894	—	—%
Other Charges	\$53,540,000	\$2,380,980	\$2,454,980	\$2,454,980	—	—%
Interfund Charges	\$2,891,250	\$2,891,250	\$2,819,246	\$2,845,497	\$26,251	0.9%
Intrafund Charges	\$4,110,792	\$3,717,597	\$3,746,149	\$3,746,149	—	—%
Gross Expenditures/Appropriations	\$77,302,552	\$25,058,032	\$25,102,769	\$25,129,020	\$26,251	0.1%
Total Expenditures/Appropriations	\$77,302,552	\$25,058,032	\$25,102,769	\$25,129,020	\$26,251	0.1%
Revenue from Use Of Money & Property	\$840	—	—	—	—	—%
Revenue	\$840	—	—	—	—	—%
Total Revenue	\$840	—	—	—	—	—%
Net Cost	\$77,301,712	\$25,058,032	\$25,102,769	\$25,129,020	\$26,251	0.1%

Summary of Changes

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

The change in total appropriations is due to an estimated increase in general fund support for repayment of the County's Fixed Asset Financing Program (FAFP) in the Interagency Procurement Fund (Budget Unit 9030000).

Non-Departmental Revenues/General 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	
					\$	%
Appropriations by Program						
General Purpose Financing Revenues	\$(981,607)	\$(982,000)	—	—	—	—%
Gross Expenditures/Appropriations	\$(981,607)	\$(982,000)	—	—	—	—%
Total Expenditures/Appropriations	\$(981,607)	\$(982,000)	—	—	—	—%
Revenue	\$888,594,654	\$861,781,275	\$889,012,691	\$892,290,240	\$3,277,549	0.4%
Total Interfund Reimbursements	\$13,040,622	\$14,449,014	\$15,101,227	\$15,101,227	—	—%
Total Revenue	\$901,635,276	\$876,230,289	\$904,113,918	\$907,391,467	\$3,277,549	0.4%
Net Cost	\$(902,616,883)	\$(877,212,289)	\$(904,113,918)	\$(907,391,467)	\$(3,277,549)	0.4%

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	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$(981,607)	\$(982,000)	—	—	—	—%
Gross Expenditures/Appropriations	\$(981,607)	\$(982,000)	—	—	—	—%
Total Expenditures/Appropriations	\$(981,607)	\$(982,000)	—	—	—	—%
Taxes	\$797,828,159	\$803,743,099	\$831,852,733	\$827,277,358	\$(4,575,375)	(0.6)%
Licenses, Permits & Franchises	\$4,095,009	\$3,484,868	\$3,484,868	\$4,333,197	\$848,329	24.3%
Fines, Forfeitures & Penalties	\$8,662,651	\$8,000,000	\$7,700,000	\$8,375,000	\$675,000	8.8%
Revenue from Use Of Money & Property	\$39,948,530	\$9,500,000	\$9,500,000	\$14,700,000	\$5,200,000	54.7%
Intergovernmental Revenues	\$34,073,187	\$33,200,279	\$32,688,106	\$33,447,701	\$759,595	2.3%
Charges for Services	\$15	—	—	—	—	—%
Miscellaneous Revenues	\$3,987,103	\$3,853,029	\$3,786,984	\$4,156,984	\$370,000	9.8%
Revenue	\$888,594,654	\$861,781,275	\$889,012,691	\$892,290,240	\$3,277,549	0.4%
Other Interfund Reimbursements	\$13,040,622	\$14,449,014	\$15,101,227	\$15,101,227	—	—%
Total Interfund Reimbursements	\$13,040,622	\$14,449,014	\$15,101,227	\$15,101,227	—	—%
Total Revenue	\$901,635,276	\$876,230,289	\$904,113,918	\$907,391,467	\$3,277,549	0.4%
Net Cost	\$(902,616,883)	\$(877,212,289)	\$(904,113,918)	\$(907,391,467)	\$(3,277,549)	0.4%

Summary of Changes

The change in total revenue is due to:

- Interest income from pooled investment earnings, resulting from cash balances and interest rates that are higher compared to prior years.
- Increases in fines and fees that are consistent with recent collections.
- Decreases in Sales and Use Tax.

This budget unit shows a negative Net County Cost of \$907,391,467, which reflects the amount of discretionary revenue and reimbursements available to help fund Net County Cost.

2004 Pension Obligation Bond-Debt Service

Budget Unit – Budget by Program

	FY 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	
					\$	%
Appropriations by Program						
2004 Pension Obligation Bond - Debt Service	\$50,321,123	\$52,035,409	\$150,895,858	\$151,428,958	\$533,100	0.4%
Gross Expenditures/Appropriations	\$50,321,123	\$52,035,409	\$150,895,858	\$151,428,958	\$533,100	0.4%
Total Expenditures/Appropriations	\$50,321,123	\$52,035,409	\$150,895,858	\$151,428,958	\$533,100	0.4%
Total Financing Uses	\$50,321,123	\$52,035,409	\$150,895,858	\$151,428,958	\$533,100	0.4%
Revenue	\$49,499,223	\$48,821,535	\$149,036,984	\$149,036,984	—	—%
Total Revenue	\$49,499,223	\$48,821,535	\$149,036,984	\$149,036,984	—	—%
Total Use of Fund Balance	\$3,213,874	\$3,213,874	\$1,858,874	\$2,391,974	\$533,100	28.7%
Total Financing Sources	\$52,713,097	\$52,035,409	\$150,895,858	\$151,428,958	\$533,100	0.4%
Net Cost	\$(2,391,974)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$630,864	\$2,018,874	\$2,158,875	\$2,691,972	\$533,097	24.7%
Other Charges	\$49,690,260	\$50,016,535	\$148,736,983	\$148,736,986	\$3	—%
Gross Expenditures/Appropriations	\$50,321,123	\$52,035,409	\$150,895,858	\$151,428,958	\$533,100	0.4%
Total Expenditures/Appropriations	\$50,321,123	\$52,035,409	\$150,895,858	\$151,428,958	\$533,100	0.4%
Total Financing Uses	\$50,321,123	\$52,035,409	\$150,895,858	\$151,428,958	\$533,100	0.4%
Revenue from Use Of Money & Property	\$49,499,223	\$48,821,535	\$149,036,984	\$149,036,984	—	—%
Revenue	\$49,499,223	\$48,821,535	\$149,036,984	\$149,036,984	—	—%
Total Revenue	\$49,499,223	\$48,821,535	\$149,036,984	\$149,036,984	—	—%
Fund Balance	\$3,213,874	\$3,213,874	\$1,858,874	\$2,391,974	\$533,100	28.7%
Total Use of Fund Balance	\$3,213,874	\$3,213,874	\$1,858,874	\$2,391,974	\$533,100	28.7%
Total Financing Sources	\$52,713,097	\$52,035,409	\$150,895,858	\$151,428,958	\$533,100	0.4%
Net Cost	\$(2,391,974)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in use of available fund balance.
- A minor increase in the interest expense to correct for an error in rounding.

2018 Refunding COPs-Debt Service

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	
					\$	%
Appropriations by Program						
2018 Refunding COPs - Debt Service	\$9,889,135	\$10,274,541	\$10,259,684	\$10,349,513	\$89,829	0.9%
Gross Expenditures/Appropriations	\$9,889,135	\$10,274,541	\$10,259,684	\$10,349,513	\$89,829	0.9%
Total Expenditures/Appropriations	\$9,889,135	\$10,274,541	\$10,259,684	\$10,349,513	\$89,829	0.9%
Total Financing Uses	\$9,889,135	\$10,274,541	\$10,259,684	\$10,349,513	\$89,829	0.9%
Revenue	\$162,089	—	—	—	—	—%
Total Interfund Reimbursements	\$9,801,875	\$9,801,885	\$9,802,028	\$9,802,028	—	—%
Total Revenue	\$9,963,964	\$9,801,885	\$9,802,028	\$9,802,028	—	—%
Total Use of Fund Balance	\$472,656	\$472,656	\$457,656	\$547,485	\$89,829	19.6%
Total Financing Sources	\$10,436,620	\$10,274,541	\$10,259,684	\$10,349,513	\$89,829	0.9%
Net Cost	\$(547,485)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$233,981	\$612,666	\$597,684	\$687,513	\$89,829	15.0%
Other Charges	\$9,655,154	\$9,661,875	\$9,662,000	\$9,662,000	—	—%
Gross Expenditures/Appropriations	\$9,889,135	\$10,274,541	\$10,259,684	\$10,349,513	\$89,829	0.9%
Total Expenditures/Appropriations	\$9,889,135	\$10,274,541	\$10,259,684	\$10,349,513	\$89,829	0.9%
Total Financing Uses	\$9,889,135	\$10,274,541	\$10,259,684	\$10,349,513	\$89,829	0.9%
Revenue from Use Of Money & Property	\$162,089	—	—	—	—	—%
Revenue	\$162,089	—	—	—	—	—%
Other Interfund Reimbursements	\$9,801,875	\$9,801,885	\$9,802,028	\$9,802,028	—	—%
Total Interfund Reimbursements	\$9,801,875	\$9,801,885	\$9,802,028	\$9,802,028	—	—%
Total Revenue	\$9,963,964	\$9,801,885	\$9,802,028	\$9,802,028	—	—%
Fund Balance	\$472,656	\$472,656	\$457,656	\$547,485	\$89,829	19.6%
Total Use of Fund Balance	\$472,656	\$472,656	\$457,656	\$547,485	\$89,829	19.6%
Total Financing Sources	\$10,436,620	\$10,274,541	\$10,259,684	\$10,349,513	\$89,829	0.9%
Net Cost	\$(547,485)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to increases in available fund balance.

2020 Refunding COPs-Debt Service

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	
					\$	%
Appropriations by Program						
2020 Refunding COPs - Debt Service	\$3,978,906	\$4,152,738	\$4,127,238	\$4,202,081	\$74,843	1.8%
Gross Expenditures/Appropriations	\$3,978,906	\$4,152,738	\$4,127,238	\$4,202,081	\$74,843	1.8%
Total Expenditures/Appropriations	\$3,978,906	\$4,152,738	\$4,127,238	\$4,202,081	\$74,843	1.8%
Total Financing Uses	\$3,978,906	\$4,152,738	\$4,127,238	\$4,202,081	\$74,843	1.8%
Revenue	\$195,749	—	—	—	—	—%
Total Interfund Reimbursements	\$3,831,000	\$3,831,000	\$3,832,500	\$3,832,500	—	—%
Total Revenue	\$4,026,749	\$3,831,000	\$3,832,500	\$3,832,500	—	—%
Total Use of Fund Balance	\$321,738	\$321,738	\$294,738	\$369,581	\$74,843	25.4%
Total Financing Sources	\$4,348,487	\$4,152,738	\$4,127,238	\$4,202,081	\$74,843	1.8%
Net Cost	\$(369,581)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$242,906	\$416,738	\$389,738	\$464,581	\$74,843	19.2%
Other Charges	\$3,736,000	\$3,736,000	\$3,737,500	\$3,737,500	—	—%
Gross Expenditures/Appropriations	\$3,978,906	\$4,152,738	\$4,127,238	\$4,202,081	\$74,843	1.8%
Total Expenditures/Appropriations	\$3,978,906	\$4,152,738	\$4,127,238	\$4,202,081	\$74,843	1.8%
Total Financing Uses	\$3,978,906	\$4,152,738	\$4,127,238	\$4,202,081	\$74,843	1.8%
Revenue from Use Of Money & Property	\$195,749	—	—	—	—	—%
Revenue	\$195,749	—	—	—	—	—%
Other Interfund Reimbursements	\$3,831,000	\$3,831,000	\$3,832,500	\$3,832,500	—	—%
Total Interfund Reimbursements	\$3,831,000	\$3,831,000	\$3,832,500	\$3,832,500	—	—%
Total Revenue	\$4,026,749	\$3,831,000	\$3,832,500	\$3,832,500	—	—%
Fund Balance	\$321,738	\$321,738	\$294,738	\$369,581	\$74,843	25.4%
Total Use of Fund Balance	\$321,738	\$321,738	\$294,738	\$369,581	\$74,843	25.4%
Total Financing Sources	\$4,348,487	\$4,152,738	\$4,127,238	\$4,202,081	\$74,843	1.8%
Net Cost	\$(369,581)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to increases in available fund balance.

There are no changes to reserves.

Juvenile Courthouse Project-Debt Service

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	
					\$	%
Appropriations by Program						
2003 COPs - Juvenile Courthouse - Debt Service	\$2,317,304	\$2,529,595	\$2,531,427	\$2,627,516	\$96,089	3.8%
Gross Expenditures/Appropriations	\$2,317,304	\$2,529,595	\$2,531,427	\$2,627,516	\$96,089	3.8%
Total Expenditures/Appropriations	\$2,317,304	\$2,529,595	\$2,531,427	\$2,627,516	\$96,089	3.8%
Total Financing Uses	\$2,317,304	\$2,529,595	\$2,531,427	\$2,627,516	\$96,089	3.8%
Revenue	\$165,942	—	—	—	—	—%
Total Interfund Reimbursements	\$2,250,450	\$2,250,450	\$2,249,282	\$2,249,282	—	—%
Total Revenue	\$2,416,392	\$2,250,450	\$2,249,282	\$2,249,282	—	—%
Total Use of Fund Balance	\$279,145	\$279,145	\$282,145	\$378,234	\$96,089	34.1%
Total Financing Sources	\$2,695,537	\$2,529,595	\$2,531,427	\$2,627,516	\$96,089	3.8%
Net Cost	\$(378,233)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$102,511	\$314,145	\$317,145	\$413,234	\$96,089	30.3%
Other Charges	\$2,214,793	\$2,215,450	\$2,214,282	\$2,214,282	—	—%
Gross Expenditures/Appropriations	\$2,317,304	\$2,529,595	\$2,531,427	\$2,627,516	\$96,089	3.8%
Total Expenditures/Appropriations	\$2,317,304	\$2,529,595	\$2,531,427	\$2,627,516	\$96,089	3.8%
Total Financing Uses	\$2,317,304	\$2,529,595	\$2,531,427	\$2,627,516	\$96,089	3.8%
Revenue from Use Of Money & Property	\$165,942	—	—	—	—	—%
Revenue	\$165,942	—	—	—	—	—%
Other Interfund Reimbursements	\$2,250,450	\$2,250,450	\$2,249,282	\$2,249,282	—	—%
Total Interfund Reimbursements	\$2,250,450	\$2,250,450	\$2,249,282	\$2,249,282	—	—%
Total Revenue	\$2,416,392	\$2,250,450	\$2,249,282	\$2,249,282	—	—%
Fund Balance	\$279,145	\$279,145	\$282,145	\$378,234	\$96,089	34.1%
Total Use of Fund Balance	\$279,145	\$279,145	\$282,145	\$378,234	\$96,089	34.1%
Total Financing Sources	\$2,695,537	\$2,529,595	\$2,531,427	\$2,627,516	\$96,089	3.8%
Net Cost	\$(378,233)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to increases in available fund balance.

There are no changes to reserves.

Pension Obligation Bond-Debt Service

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	
					\$	%
Appropriations by Program						
Pension Obligation Bonds - Debt Service	\$100,697,257	\$101,500,284	\$154,087	\$398,724	\$244,637	158.8%
Gross Expenditures/Appropriations	\$100,697,257	\$101,500,284	\$154,087	\$398,724	\$244,637	158.8%
Total Expenditures/Appropriations	\$100,697,257	\$101,500,284	\$154,087	\$398,724	\$244,637	158.8%
Total Financing Uses	\$100,697,257	\$101,500,284	\$154,087	\$398,724	\$244,637	158.8%
Revenue	\$99,855,902	\$100,360,205	\$100,000	\$100,000	—	—%
Total Revenue	\$99,855,902	\$100,360,205	\$100,000	\$100,000	—	—%
Total Use of Fund Balance	\$1,140,079	\$1,140,079	\$54,087	\$298,724	\$244,637	452.3%
Total Financing Sources	\$100,995,981	\$101,500,284	\$154,087	\$398,724	\$244,637	158.8%
Net Cost	\$(298,724)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$550,210	\$1,335,080	\$154,087	\$398,724	\$244,637	158.8%
Other Charges	\$100,147,047	\$100,165,204	—	—	—	—%
Gross Expenditures/Appropriations	\$100,697,257	\$101,500,284	\$154,087	\$398,724	\$244,637	158.8%
Total Expenditures/Appropriations	\$100,697,257	\$101,500,284	\$154,087	\$398,724	\$244,637	158.8%
Total Financing Uses	\$100,697,257	\$101,500,284	\$154,087	\$398,724	\$244,637	158.8%
Revenue from Use Of Money & Property	\$99,850,052	\$100,360,205	\$100,000	\$100,000	—	—%
Miscellaneous Revenues	\$5,850	—	—	—	—	—%
Revenue	\$99,855,902	\$100,360,205	\$100,000	\$100,000	—	—%
Total Revenue	\$99,855,902	\$100,360,205	\$100,000	\$100,000	—	—%
Fund Balance	\$1,140,079	\$1,140,079	\$54,087	\$298,724	\$244,637	452.3%
Total Use of Fund Balance	\$1,140,079	\$1,140,079	\$54,087	\$298,724	\$244,637	452.3%
Total Financing Sources	\$100,995,981	\$101,500,284	\$154,087	\$398,724	\$244,637	158.8%
Net Cost	\$(298,724)	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to increases in available fund balance.

Public Safety 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	
					\$	%
Appropriations by Program						
Public Safety Sales Tax (Proposition 172)	\$177,850,055	\$184,479,202	\$180,319,324	\$173,062,330	\$(7,256,994)	(4.0)%
Gross Expenditures/Appropriations	\$177,850,055	\$184,479,202	\$180,319,324	\$173,062,330	\$(7,256,994)	(4.0)%
Total Expenditures/Appropriations	\$177,850,055	\$184,479,202	\$180,319,324	\$173,062,330	\$(7,256,994)	(4.0)%
Provision for Reserves	\$18,894	\$18,894	—	—	—	—%
Total Financing Uses	\$177,868,949	\$184,498,096	\$180,319,324	\$173,062,330	\$(7,256,994)	(4.0)%
Revenue	\$170,585,049	\$177,198,704	\$180,300,430	\$173,027,944	\$(7,272,486)	(4.0)%
Total Revenue	\$170,585,049	\$177,198,704	\$180,300,430	\$173,027,944	\$(7,272,486)	(4.0)%
Total Use of Fund Balance	\$7,299,392	\$7,299,392	\$18,894	\$34,386	\$15,492	82.0%
Total Financing Sources	\$177,884,441	\$184,498,096	\$180,319,324	\$173,062,330	\$(7,256,994)	(4.0)%
Net Cost	\$(15,492)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Interfund Charges	\$177,850,055	\$184,479,202	\$180,319,324	\$173,062,330	\$(7,256,994)	(4.0)%
Gross Expenditures/Appropriations	\$177,850,055	\$184,479,202	\$180,319,324	\$173,062,330	\$(7,256,994)	(4.0)%
Total Expenditures/Appropriations	\$177,850,055	\$184,479,202	\$180,319,324	\$173,062,330	\$(7,256,994)	(4.0)%
Provision for Reserves	\$18,894	\$18,894	—	—	—	—%
Total Financing Uses	\$177,868,949	\$184,498,096	\$180,319,324	\$173,062,330	\$(7,256,994)	(4.0)%
Revenue from Use Of Money & Property	\$15,268	—	—	—	—	—%
Intergovernmental Revenues	\$170,569,781	\$177,198,704	\$180,300,430	\$173,027,944	\$(7,272,486)	(4.0)%
Revenue	\$170,585,049	\$177,198,704	\$180,300,430	\$173,027,944	\$(7,272,486)	(4.0)%
Total Revenue	\$170,585,049	\$177,198,704	\$180,300,430	\$173,027,944	\$(7,272,486)	(4.0)%
Reserve Release	\$7,280,498	\$7,280,498	\$18,894	\$18,894	—	—%
Fund Balance	\$18,894	\$18,894	—	\$15,492	\$15,492	—%
Total Use of Fund Balance	\$7,299,392	\$7,299,392	\$18,894	\$34,386	\$15,492	82.0%
Total Financing Sources	\$177,884,441	\$184,498,096	\$180,319,324	\$173,062,330	\$(7,256,994)	(4.0)%
Net Cost	\$(15,492)	—	—	—	—	—%

Summary of Changes

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

The change in total revenue is due to:

- An anticipated decrease in Sacramento County's proportional share of Public Safety sales tax revenue.
- An anticipated decrease in the statewide Public Safety sales tax revenues as a result of economic conditions.

There are no changes to reserves.

Public Safety Sales Tax Allocations

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

Teeter Plan

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

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	
					\$	%
Appropriations by Object						
Other Charges	\$12,787,601	\$29,155,577	\$28,503,364	\$34,231,010	\$5,727,646	20.1%
Interfund Charges	\$13,040,622	\$14,449,014	\$15,101,227	\$15,101,227	—	—%
Gross Expenditures/Appropriations	\$25,828,223	\$43,604,591	\$43,604,591	\$49,332,237	\$5,727,646	13.1%
Total Expenditures/Appropriations	\$25,828,223	\$43,604,591	\$43,604,591	\$49,332,237	\$5,727,646	13.1%
Total Financing Uses	\$25,828,223	\$43,604,591	\$43,604,591	\$49,332,237	\$5,727,646	13.1%
Revenue from Use Of Money & Property	\$33,023	—	—	—	—	—%
Miscellaneous Revenues	\$37,751,788	\$40,116,350	\$40,116,350	\$45,779,091	\$5,662,741	14.1%
Other Financing Sources	\$519,935	—	—	—	—	—%
Revenue	\$38,304,746	\$40,116,350	\$40,116,350	\$45,779,091	\$5,662,741	14.1%
Total Revenue	\$38,304,746	\$40,116,350	\$40,116,350	\$45,779,091	\$5,662,741	14.1%
Fund Balance	\$3,488,241	\$3,488,241	\$3,488,241	\$3,553,146	\$64,905	1.9%
Total Use of Fund Balance	\$3,488,241	\$3,488,241	\$3,488,241	\$3,553,146	\$64,905	1.9%
Total Financing Sources	\$41,792,987	\$43,604,591	\$43,604,591	\$49,332,237	\$5,727,646	13.1%
Net Cost	\$(15,964,764)	—	—	—	—	—%

Summary of Changes

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

- In Fiscal Year 2024-25, the total requirement for the Teeter Plan debt service is \$49,332,237, consisting of \$34,231,010 for principal and interest payments and \$15,101,227 for transfer to the General Fund.

The change in total revenue is due to higher property tax delinquency.

Reserve changes for the Teeter Plan are captured in Schedule 4 of the State Schedules section of this budget document and in prior year State Schedules for their respective years.

Transient-Occupancy 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	
					\$	%
Appropriations by Program						
Transient Occupancy Tax (TOT)	\$4,323,924	\$6,143,140	\$5,610,178	\$5,364,838	\$(245,340)	(4.4)%
Gross Expenditures/Appropriations	\$4,323,924	\$6,143,140	\$5,610,178	\$5,364,838	\$(245,340)	(4.4)%
Total Expenditures/Appropriations	\$4,323,924	\$6,143,140	\$5,610,178	\$5,364,838	\$(245,340)	(4.4)%
Provision for Reserves	\$1	—	—	—	—	—%
Total Financing Uses	\$4,323,925	\$6,143,140	\$5,610,178	\$5,364,838	\$(245,340)	(4.4)%
Revenue	\$143,112	\$10,000	\$10,000	\$50,000	\$40,000	400.0%
Total Interfund Reimbursements	\$4,195,996	\$4,195,996	\$3,291,584	\$3,362,509	\$70,925	2.2%
Total Revenue	\$4,339,108	\$4,205,996	\$3,301,584	\$3,412,509	\$110,925	3.4%
Total Use of Fund Balance	\$1,937,144	\$1,937,144	\$2,308,594	\$1,952,329	\$(356,265)	(15.4)%
Total Financing Sources	\$6,276,252	\$6,143,140	\$5,610,178	\$5,364,838	\$(245,340)	(4.4)%
Net Cost	\$(1,952,327)	—	—	—	—	—%

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	
					\$	%
Appropriations by Object						
Services & Supplies	\$25,560	\$145,168	\$173,886	\$121,355	\$(52,531)	(30.2)%
Other Charges	\$4,266,503	\$5,878,222	\$5,361,292	\$5,168,483	\$(192,809)	(3.6)%
Interfund Charges	\$31,861	\$119,750	\$75,000	\$75,000	—	—%
Gross Expenditures/Appropriations	\$4,323,924	\$6,143,140	\$5,610,178	\$5,364,838	\$(245,340)	(4.4)%
Total Expenditures/Appropriations	\$4,323,924	\$6,143,140	\$5,610,178	\$5,364,838	\$(245,340)	(4.4)%
Provision for Reserves	\$1	—	—	—	—	—%
Total Financing Uses	\$4,323,925	\$6,143,140	\$5,610,178	\$5,364,838	\$(245,340)	(4.4)%
Revenue from Use Of Money & Property	\$143,112	\$10,000	\$10,000	\$50,000	\$40,000	400.0%
Revenue	\$143,112	\$10,000	\$10,000	\$50,000	\$40,000	400.0%
Other Interfund Reimbursements	\$4,195,996	\$4,195,996	\$3,291,584	\$3,362,509	\$70,925	2.2%
Total Interfund Reimbursements	\$4,195,996	\$4,195,996	\$3,291,584	\$3,362,509	\$70,925	2.2%
Total Revenue	\$4,339,108	\$4,205,996	\$3,301,584	\$3,412,509	\$110,925	3.4%
Reserve Release	—	—	—	\$1	\$1	—%
Fund Balance	\$1,937,144	\$1,937,144	\$2,308,594	\$1,952,328	\$(356,266)	(15.4)%
Total Use of Fund Balance	\$1,937,144	\$1,937,144	\$2,308,594	\$1,952,329	\$(356,265)	(15.4)%
Total Financing Sources	\$6,276,252	\$6,143,140	\$5,610,178	\$5,364,838	\$(245,340)	(4.4)%
Net Cost	\$(1,952,327)	—	—	—	—	—%

Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to re-budgeting of prior year projects.

The change in total revenue is due to an increase in interest income.

Reserve changes from the Approved Recommended Budget are provided below:

- Restricted - Advance to Sacramento Ballet reserve has decreased \$1.

SACRAMENTO
COUNTY