

General Government

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1991 Realignment

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
CalWORKS-Related	\$183,349,836	\$176,321,313	\$194,303,122	\$194,303,122	\$—	—%
Mental Health	\$66,719,969	\$58,293,345	\$75,787,977	\$75,787,977	\$—	—%
Public Health	\$19,618,492	\$19,333,372	\$20,038,101	\$20,038,101	\$—	—%
Social Services	\$157,587,145	\$157,680,731	\$142,001,179	\$142,001,179	\$—	—%
Gross Expenditures/Appropriations	\$427,275,442	\$411,628,761	\$432,130,379	\$432,130,379	\$—	—%
Total Expenditures/Appropriations	\$427,275,442	\$411,628,761	\$432,130,379	\$432,130,379	\$—	—%
Provision for Reserves	\$14,258,267	\$14,258,267	\$—	\$3,015,334	\$3,015,334	—%
Total Financing Uses	\$441,533,709	\$425,887,028	\$432,130,379	\$435,145,713	\$3,015,334	0.7%
Revenue	\$410,082,317	\$364,983,772	\$420,546,503	\$387,122,270	\$(33,424,233)	(7.9)%
Total Revenue	\$410,082,317	\$364,983,772	\$420,546,503	\$387,122,270	\$(33,424,233)	(7.9)%
Total Use of Fund Balance	\$67,984,546	\$60,903,256	\$11,583,876	\$48,023,443	\$36,439,567	314.6%
Total Financing Sources	\$478,066,863	\$425,887,028	\$432,130,379	\$435,145,713	\$3,015,334	0.7%
Net Cost	\$(36,533,154)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$427,275,442	\$411,628,761	\$432,130,379	\$432,130,379	\$—	—%
Gross Expenditures/Appropriations	\$427,275,442	\$411,628,761	\$432,130,379	\$432,130,379	\$—	—%
Total Expenditures/Appropriations	\$427,275,442	\$411,628,761	\$432,130,379	\$432,130,379	\$—	—%
Provision for Reserves	\$14,258,267	\$14,258,267	\$—	\$3,015,334	\$3,015,334	—%
Total Financing Uses	\$441,533,709	\$425,887,028	\$432,130,379	\$435,145,713	\$3,015,334	0.7%
Intergovernmental Revenues	\$410,082,317	\$364,983,772	\$420,546,503	\$387,122,270	\$(33,424,233)	(7.9)%
Revenue	\$410,082,317	\$364,983,772	\$420,546,503	\$387,122,270	\$(33,424,233)	(7.9)%
Total Revenue	\$410,082,317	\$364,983,772	\$420,546,503	\$387,122,270	\$(33,424,233)	(7.9)%
Reserve Release	\$13,750,184	\$6,668,894	\$11,490,290	\$11,490,290	\$—	—%
Fund Balance	\$54,234,362	\$54,234,362	\$93,586	\$36,533,153	\$36,439,567	38,937.0%
Total Use of Fund Balance	\$67,984,546	\$60,903,256	\$11,583,876	\$48,023,443	\$36,439,567	314.6%
Total Financing Sources	\$478,066,863	\$425,887,028	\$432,130,379	\$435,145,713	\$3,015,334	0.7%
Net Cost	\$(36,533,154)	\$—	\$—	\$—	\$—	—%

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 2025-26 Approved Budget	FY 2025-26 Revised Recommended
CalWORKs Maintenance of Effort		
Human Assistance-Aid Payments	\$75,764,711	\$75,764,711
CalWORKs Maintenance of Effort Total	\$75,764,711	\$75,764,711
Child Poverty And Family Supplemental Support		
Human Assistance-Aid Payments	\$79,954,646	\$79,954,646
Child Poverty And Family Supplemental Support Total	\$79,954,646	\$79,954,646
Family Support		
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	\$16,949,002	\$16,949,002
Health Services	\$56,438,414	\$56,438,414
Juvenile Medical Services	\$0	\$0
Mental Health Total	\$75,787,977	\$75,787,977
Public Health		
Correctional Health Services	\$2,222,993	\$2,222,993
Health - Medical Treatment Payments	\$783,432	\$783,432
Health Services	\$17,031,676	\$17,031,676
Public Health Total	\$20,038,101	\$20,038,101
Social Services		
Child, Family and Adult Services	\$22,334,901	\$22,334,901
Health Services	\$1,304,573	\$1,304,573
Homeless Services and Housing	\$1,838,586	\$1,838,586
Human Assistance-Administration	\$14,823,223	\$14,823,223
Human Assistance-Aid Payments	\$12,099,206	\$12,099,206
IHSS Provider Payments	\$89,600,690	\$89,600,690
Social Services Total	\$142,001,179	\$142,001,179
1991 Realignment Total	\$432,130,379	\$432,130,379

CalWORKS-Related

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$183,349,836	\$176,321,313	\$194,303,122	\$194,303,122	\$—	—%
Gross Expenditures/ Appropriations	\$183,349,836	\$176,321,313	\$194,303,122	\$194,303,122	\$—	—%
Total Expenditures/ Appropriations	\$183,349,836	\$176,321,313	\$194,303,122	\$194,303,122	\$—	—%
Total Financing Uses	\$183,349,836	\$176,321,313	\$194,303,122	\$194,303,122	\$—	—%
Intergovernmental Revenues	\$183,349,836	\$142,897,079	\$194,303,122	\$160,878,888	\$(33,424,234)	(17.2)%
Revenue	\$183,349,836	\$142,897,079	\$194,303,122	\$160,878,888	\$(33,424,234)	(17.2)%
Total Revenue	\$183,349,836	\$142,897,079	\$194,303,122	\$160,878,888	\$(33,424,234)	(17.2)%
Fund Balance	\$33,424,234	\$33,424,234	\$—	\$33,424,234	\$33,424,234	—%
Total Use of Fund Balance	\$33,424,234	\$33,424,234	\$—	\$33,424,234	\$33,424,234	—%
Total Financing Sources	\$216,774,070	\$176,321,313	\$194,303,122	\$194,303,122	\$—	—%
Net Cost	\$(33,424,234)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The net decrease in total revenues is due to the anticipated State recoupment of excess FY 2024-25 revenues.

Public Health

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$19,618,492	\$19,333,372	\$20,038,101	\$20,038,101	\$—	—%
Gross Expenditures/ Appropriations	\$19,618,492	\$19,333,372	\$20,038,101	\$20,038,101	\$—	—%
Total Expenditures/ Appropriations	\$19,618,492	\$19,333,372	\$20,038,101	\$20,038,101	\$—	—%
Provision for Reserves	\$1,489,892	\$1,489,892	\$—	\$2,327,652	\$2,327,652	—%
Total Financing Uses	\$21,108,384	\$20,823,264	\$20,038,101	\$22,365,753	\$2,327,652	11.6%
Intergovernmental Revenues	\$20,501,440	\$17,888,668	\$18,301,085	\$18,301,086	\$1	—%
Revenue	\$20,501,440	\$17,888,668	\$18,301,085	\$18,301,086	\$1	—%
Total Revenue	\$20,501,440	\$17,888,668	\$18,301,085	\$18,301,086	\$1	—%
Reserve Release	\$—	\$—	\$1,737,016	\$1,737,016	\$—	—%
Fund Balance	\$2,934,596	\$2,934,596	\$—	\$2,327,651	\$2,327,651	—%
Total Use of Fund Balance	\$2,934,596	\$2,934,596	\$1,737,016	\$4,064,667	\$2,327,651	134.0%
Total Financing Sources	\$23,436,036	\$20,823,264	\$20,038,101	\$22,365,753	\$2,327,652	11.6%
Net Cost	\$(2,327,652)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

Reserve changes from the Approved Recommended Budget are detailed below:

- Public Health reserve has increased \$2,327,652.

Social Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$157,587,145	\$157,680,731	\$142,001,179	\$142,001,179	\$—	—%
Gross Expenditures/ Appropriations	\$157,587,145	\$157,680,731	\$142,001,179	\$142,001,179	\$—	—%
Total Expenditures/ Appropriations	\$157,587,145	\$157,680,731	\$142,001,179	\$142,001,179	\$—	—%
Provision for Reserves	\$—	\$—	\$—	\$687,682	\$687,682	—%
Total Financing Uses	\$157,587,145	\$157,680,731	\$142,001,179	\$142,688,861	\$687,682	0.5%
Intergovernmental Revenues	\$135,906,159	\$137,619,154	\$136,418,816	\$136,418,816	\$—	—%
Revenue	\$135,906,159	\$137,619,154	\$136,418,816	\$136,418,816	\$—	—%
Total Revenue	\$135,906,159	\$137,619,154	\$136,418,816	\$136,418,816	\$—	—%
Reserve Release	\$9,069,571	\$6,668,894	\$5,488,777	\$5,488,777	\$—	—%
Fund Balance	\$13,392,683	\$13,392,683	\$93,586	\$781,268	\$687,682	734.8%
Total Use of Fund Balance	\$22,462,254	\$20,061,577	\$5,582,363	\$6,270,045	\$687,682	12.3%
Total Financing Sources	\$158,368,413	\$157,680,731	\$142,001,179	\$142,688,861	\$687,682	0.5%
Net Cost	\$(781,268)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

Reserve changes from the Approved Recommended Budget are detailed below:

- Social Services reserve has increased \$687,682.

2011 Realignment

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Behavioral Health	\$118,064,289	\$126,490,913	\$108,996,281	\$108,996,281	\$—	—%
Community Corrections (AB 109)	\$76,552,744	\$76,552,744	\$78,069,110	\$78,069,110	\$—	—%
Community Corrections Planning	\$201,318	\$201,318	\$246,407	\$246,407	\$—	—%
Local Innovation	\$—	\$1,330,000	\$—	\$—	\$—	—%
Other Law Enforcement/Public Safety	\$79,818,944	\$77,744,709	\$79,987,050	\$79,987,050	\$—	—%
Protective Services	\$158,778,942	\$159,228,034	\$157,507,312	\$157,507,312	\$—	—%
Gross Expenditures/Appropriations	\$433,416,237	\$441,547,718	\$424,806,160	\$424,806,160	\$—	—%
Total Expenditures/Appropriations	\$433,416,237	\$441,547,718	\$424,806,160	\$424,806,160	\$—	—%
Provision for Reserves	\$5,345,549	\$5,345,549	\$3,696,185	\$5,205,034	\$1,508,849	40.8%
Total Financing Uses	\$438,761,786	\$446,893,267	\$428,502,345	\$430,011,194	\$1,508,849	0.4%
Revenue	\$410,595,688	\$414,535,297	\$417,155,156	\$417,155,114	\$(42)	—%
Total Revenue	\$410,595,688	\$414,535,297	\$417,155,156	\$417,155,114	\$(42)	—%
Total Use of Fund Balance	\$32,645,726	\$32,357,970	\$11,347,189	\$12,856,080	\$1,508,891	13.3%
Total Financing Sources	\$443,241,414	\$446,893,267	\$428,502,345	\$430,011,194	\$1,508,849	0.4%
Net Cost	\$(4,479,627)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$433,416,237	\$441,547,718	\$424,806,160	\$424,806,160	\$—	—%
Gross Expenditures/Appropriations	\$433,416,237	\$441,547,718	\$424,806,160	\$424,806,160	\$—	—%
Total Expenditures/Appropriations	\$433,416,237	\$441,547,718	\$424,806,160	\$424,806,160	\$—	—%
Provision for Reserves	\$5,345,549	\$5,345,549	\$3,696,185	\$5,205,034	\$1,508,849	40.8%
Total Financing Uses	\$438,761,786	\$446,893,267	\$428,502,345	\$430,011,194	\$1,508,849	0.4%
Intergovernmental Revenues	\$410,595,688	\$414,535,297	\$417,155,156	\$417,155,114	\$(42)	—%
Revenue	\$410,595,688	\$414,535,297	\$417,155,156	\$417,155,114	\$(42)	—%
Total Revenue	\$410,595,688	\$414,535,297	\$417,155,156	\$417,155,114	\$(42)	—%
Reserve Release	\$20,920,258	\$20,632,502	\$8,376,451	\$8,376,451	\$—	—%
Fund Balance	\$11,725,468	\$11,725,468	\$2,970,738	\$4,479,629	\$1,508,891	50.8%
Total Use of Fund Balance	\$32,645,726	\$32,357,970	\$11,347,189	\$12,856,080	\$1,508,891	13.3%
Total Financing Sources	\$443,241,414	\$446,893,267	\$428,502,345	\$430,011,194	\$1,508,849	0.4%
Net Cost	\$(4,479,627)	\$—	\$—	\$—	\$—	—%

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.

2011 Realignment Allocations

	FY 2025-26 Approved Budget	FY 2025-26 Revised Recommended
Booking and Processing Services		
Correctional Health Services	\$134,829	\$134,829
Sheriff	\$2,112,322	\$2,112,322
Booking and Processing Services Total	\$2,247,151	\$2,247,151
CA Office of Emergency Services		
Sheriff	\$4,668,549	\$4,668,549
CA Office of Emergency Services Total	\$4,668,549	\$4,668,549
Citizens Option for Public Safety		
District Attorney	\$897,650	\$897,650
Sheriff	\$2,765,390	\$2,765,390
Citizens Option for Public Safety Total	\$3,663,040	\$3,663,040
District Attorney and Public Defender		
District Attorney	\$1,651,917	\$1,651,917
Public Defender	\$1,651,917	\$1,651,917
District Attorney and Public Defender Total	\$3,303,834	\$3,303,834
Juvenile Probation Activities		
Probation	\$6,540,224	\$6,540,224
Juvenile Probation Activities Total	\$6,540,224	\$6,540,224
Juvenile Justice Program		
Probation	\$7,811,815	\$7,811,815
Juvenile Justice Program Total	\$7,811,815	\$7,811,815
Youthful Offender Block Grant		
Probation	\$17,220,034	\$17,220,034
Youth Offender Block Grant Total	\$17,220,034	\$17,220,034
Juvenile Re-entry Grant		
Probation	\$1,197,696	\$1,197,696
Juvenile Re-entry Grant Total	\$1,197,696	\$1,197,696
Trial Court Security		
Sheriff	\$33,334,707	\$33,334,707
Trial Court Security Total	\$33,334,707	\$33,334,707
Other Law Enforcement/Public Safety Total	\$79,987,050	\$79,987,050
Community Corrections (AB 109)		
Correctional Health Services	\$12,535,100	\$12,535,100
District Attorney	\$3,251,974	\$3,251,974
Probation	\$35,148,164	\$35,148,164
Public Defender	\$1,614,122	\$1,614,122
Sheriff	\$25,519,750	\$25,519,750
Community Corrections (AB 109) Total	\$78,069,110	\$78,069,110
Local Innovation Fund		
Probation	\$0	\$0
Local Innovation Fund Total	\$0	\$0
Behavioral Health		
Health Services	\$108,996,281	\$108,996,281
Behavioral Health Total	\$108,996,281	\$108,996,281
Protective Services		
Child, Family and Adult Services	\$77,094,372	\$77,094,372
Health Services	\$220,000	\$220,000
Human Assistance-Administration	\$1,861,231	\$1,861,231
Human Assistance-Aid Payments	\$78,058,639	\$78,058,639
Probation	\$273,070	\$273,070
Protective Services Total	\$157,507,312	\$157,507,312
2011 Realignment Total	\$424,559,753	\$424,559,753
Community Corrections Planning		
CCP	\$246,407	\$246,407
Community Corrections Planning Total	\$246,407	\$246,407
2011 Realignment and Community Corrections Planning Total	\$424,806,160	\$424,806,160

Other Law Enforcement/Public Safety

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$79,818,944	\$77,744,709	\$79,987,050	\$79,987,050	\$—	—%
Gross Expenditures/ Appropriations	\$79,818,944	\$77,744,709	\$79,987,050	\$79,987,050	\$—	—%
Total Expenditures/ Appropriations	\$79,818,944	\$77,744,709	\$79,987,050	\$79,987,050	\$—	—%
Provision for Reserves	\$3,439,404	\$3,439,404	\$2,366,185	\$3,733,908	\$1,367,723	57.8%
Total Financing Uses	\$83,258,348	\$81,184,113	\$82,353,235	\$83,720,958	\$1,367,723	1.7%
Intergovernmental Revenues	\$79,161,076	\$74,085,918	\$77,101,026	\$77,100,984	\$(42)	—%
Revenue	\$79,161,076	\$74,085,918	\$77,101,026	\$77,100,984	\$(42)	—%
Total Revenue	\$79,161,076	\$74,085,918	\$77,101,026	\$77,100,984	\$(42)	—%
Reserve Release	\$2,951,140	\$2,943,561	\$3,611,471	\$3,611,471	\$—	—%
Fund Balance	\$4,154,634	\$4,154,634	\$1,640,738	\$3,008,503	\$1,367,765	83.4%
Total Use of Fund Balance	\$7,105,774	\$7,098,195	\$5,252,209	\$6,619,974	\$1,367,765	26.0%
Total Financing Sources	\$86,266,850	\$81,184,113	\$82,353,235	\$83,720,958	\$1,367,723	1.7%
Net Cost	\$(3,008,502)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

Reserve changes from the Approved Recommended Budget are detailed below:

- Juvenile Reentry Grant reserve has increased \$5,115.
- Youthful Offender Block Grant reserve has increased \$1,362,607.

Protective Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$158,778,942	\$159,228,034	\$157,507,312	\$157,507,312	\$—	—%
Gross Expenditures/ Appropriations	\$158,778,942	\$159,228,034	\$157,507,312	\$157,507,312	\$—	—%
Total Expenditures/ Appropriations	\$158,778,942	\$159,228,034	\$157,507,312	\$157,507,312	\$—	—%
Provision for Reserves	\$34,533	\$34,533	\$—	\$141,126	\$141,126	—%
Total Financing Uses	\$158,813,475	\$159,262,567	\$157,507,312	\$157,648,438	\$141,126	0.1%
Intergovernmental Revenues	\$157,306,937	\$157,707,686	\$157,507,312	\$157,507,312	\$—	—%
Revenue	\$157,306,937	\$157,707,686	\$157,507,312	\$157,507,312	\$—	—%
Total Revenue	\$157,306,937	\$157,707,686	\$157,507,312	\$157,507,312	\$—	—%
Reserve Release	\$92,783	\$—	\$—	\$—	\$—	—%
Fund Balance	\$1,554,881	\$1,554,881	\$—	\$141,126	\$141,126	—%
Total Use of Fund Balance	\$1,647,664	\$1,554,881	\$—	\$141,126	\$141,126	—%
Total Financing Sources	\$158,954,601	\$159,262,567	\$157,507,312	\$157,648,438	\$141,126	0.1%
Net Cost	\$(141,126)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

Reserve changes from the Approved Recommended Budget are detailed below:

- Protective Services reserve has increased \$141,126.

Antelope Public Facilities Financing Plan

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Antelope PFFP Drainage Facilities	\$—	\$37,521	\$38,521	\$39,095	\$574	1.5%
Antelope PFFP East Antelope Local Roadway	\$1,255	\$404,491	\$404,059	\$427,582	\$23,523	5.8%
Antelope PFFP Roadway Facilities	\$3,747	\$3,518,628	\$5,879,609	\$6,149,745	\$270,136	4.6%
Antelope PFFP Water Facilities and Services	\$—	\$116,327	\$117,327	\$121,165	\$3,838	3.3%
Gross Expenditures/Appropriations	\$5,001	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Total Expenditures/Appropriations	\$5,001	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Total Financing Uses	\$5,001	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Revenue	\$4,345,110	\$1,709,989	\$30,500	\$30,500	\$—	—%
Total Revenue	\$4,345,110	\$1,709,989	\$30,500	\$30,500	\$—	—%
Total Use of Fund Balance	\$2,366,978	\$2,366,978	\$6,409,016	\$6,707,087	\$298,071	4.7%
Total Financing Sources	\$6,712,088	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Net Cost	\$(6,707,086)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$5,001	\$305,110	\$305,110	\$319,180	\$14,070	4.6%
Other Charges	\$—	\$3,771,857	\$6,134,406	\$6,418,407	\$284,001	4.6%
Gross Expenditures/Appropriations	\$5,001	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Total Expenditures/Appropriations	\$5,001	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Total Financing Uses	\$5,001	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Revenue from Use Of Money & Property	\$193,303	\$30,500	\$30,500	\$30,500	\$—	—%
Intergovernmental Revenues	\$—	\$1,679,489	\$—	\$—	\$—	—%
Charges for Services	\$4,151,807	\$—	\$—	\$—	\$—	—%
Revenue	\$4,345,110	\$1,709,989	\$30,500	\$30,500	\$—	—%
Total Revenue	\$4,345,110	\$1,709,989	\$30,500	\$30,500	\$—	—%
Fund Balance	\$2,366,978	\$2,366,978	\$6,409,016	\$6,707,087	\$298,071	4.7%
Total Use of Fund Balance	\$2,366,978	\$2,366,978	\$6,409,016	\$6,707,087	\$298,071	4.7%
Total Financing Sources	\$6,712,088	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Net Cost	\$(6,707,086)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in assumed reimbursements and administrative services costs, supported by a higher available fund balance resulting from greater than anticipated interest income and development fee collections.

Antelope PFFP Drainage Facilities

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$—	\$37,521	\$38,521	\$39,095	\$574	1.5%
Gross Expenditures/ Appropriations	\$—	\$37,521	\$38,521	\$39,095	\$574	1.5%
Total Expenditures/ Appropriations	\$—	\$37,521	\$38,521	\$39,095	\$574	1.5%
Total Financing Uses	\$—	\$37,521	\$38,521	\$39,095	\$574	1.5%
Revenue from Use Of Money & Property	\$1,574	\$500	\$500	\$500	\$—	—%
Revenue	\$1,574	\$500	\$500	\$500	\$—	—%
Total Revenue	\$1,574	\$500	\$500	\$500	\$—	—%
Fund Balance	\$37,021	\$37,021	\$38,021	\$38,595	\$574	1.5%
Total Use of Fund Balance	\$37,021	\$37,021	\$38,021	\$38,595	\$574	1.5%
Total Financing Sources	\$38,595	\$37,521	\$38,521	\$39,095	\$574	1.5%
Net Cost	\$(38,595)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in assumed reimbursements, supported by a higher available fund balance.

Antelope PFFP East Antelope Local Roadway

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,255	\$4,110	\$4,110	\$4,110	\$—	—%
Other Charges	\$—	\$400,381	\$399,949	\$423,472	\$23,523	5.9%
Gross Expenditures/ Appropriations	\$1,255	\$404,491	\$404,059	\$427,582	\$23,523	5.8%
Total Expenditures/ Appropriations	\$1,255	\$404,491	\$404,059	\$427,582	\$23,523	5.8%
Total Financing Uses	\$1,255	\$404,491	\$404,059	\$427,582	\$23,523	5.8%
Revenue from Use Of Money & Property	\$17,188	\$2,500	\$2,500	\$2,500	\$—	—%
Charges for Services	\$7,157	\$—	\$—	\$—	\$—	—%
Revenue	\$24,345	\$2,500	\$2,500	\$2,500	\$—	—%
Total Revenue	\$24,345	\$2,500	\$2,500	\$2,500	\$—	—%
Fund Balance	\$401,991	\$401,991	\$401,559	\$425,082	\$23,523	5.9%
Total Use of Fund Balance	\$401,991	\$401,991	\$401,559	\$425,082	\$23,523	5.9%
Total Financing Sources	\$426,336	\$404,491	\$404,059	\$427,582	\$23,523	5.8%
Net Cost	\$(425,082)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in assumed reimbursements due to a higher available fund balance.

Antelope PFFP Roadway Facilities

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$3,747	\$300,000	\$300,000	\$300,000	\$—	—%
Other Charges	\$—	\$3,218,628	\$5,579,609	\$5,849,745	\$270,136	4.8%
Gross Expenditures/ Appropriations	\$3,747	\$3,518,628	\$5,879,609	\$6,149,745	\$270,136	4.6%
Total Expenditures/ Appropriations	\$3,747	\$3,518,628	\$5,879,609	\$6,149,745	\$270,136	4.6%
Total Financing Uses	\$3,747	\$3,518,628	\$5,879,609	\$6,149,745	\$270,136	4.6%
Revenue from Use Of Money & Property	\$169,703	\$25,000	\$25,000	\$25,000	\$—	—%
Intergovernmental Revenues	\$—	\$1,679,489	\$—	\$—	\$—	—%
Charges for Services	\$4,144,649	\$—	\$—	\$—	\$—	—%
Revenue	\$4,314,352	\$1,704,489	\$25,000	\$25,000	\$—	—%
Total Revenue	\$4,314,352	\$1,704,489	\$25,000	\$25,000	\$—	—%
Fund Balance	\$1,814,139	\$1,814,139	\$5,854,609	\$6,124,745	\$270,136	4.6%
Total Use of Fund Balance	\$1,814,139	\$1,814,139	\$5,854,609	\$6,124,745	\$270,136	4.6%
Total Financing Sources	\$6,128,491	\$3,518,628	\$5,879,609	\$6,149,745	\$270,136	4.6%
Net Cost	\$(6,124,745)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in assumed reimbursements due to a higher available fund balance.

Antelope PFFP Water Facilities and Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$—	\$1,000	\$1,000	\$15,070	\$14,070	1,407.0%
Other Charges	\$—	\$115,327	\$116,327	\$106,095	\$(10,232)	(8.8)%
Gross Expenditures/ Appropriations	\$—	\$116,327	\$117,327	\$121,165	\$3,838	3.3%
Total Expenditures/ Appropriations	\$—	\$116,327	\$117,327	\$121,165	\$3,838	3.3%
Total Financing Uses	\$—	\$116,327	\$117,327	\$121,165	\$3,838	3.3%
Revenue from Use Of Money & Property	\$4,838	\$2,500	\$2,500	\$2,500	\$—	—%
Revenue	\$4,838	\$2,500	\$2,500	\$2,500	\$—	—%
Total Revenue	\$4,838	\$2,500	\$2,500	\$2,500	\$—	—%
Fund Balance	\$113,827	\$113,827	\$114,827	\$118,665	\$3,838	3.3%
Total Use of Fund Balance	\$113,827	\$113,827	\$114,827	\$118,665	\$3,838	3.3%
Total Financing Sources	\$118,665	\$116,327	\$117,327	\$121,165	\$3,838	3.3%
Net Cost	\$(118,665)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in reimbursements to Sacramento Suburban Water District, reflecting updated actual project costs.

CSA No. 10

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Program						
County Service Area No. 10 Benefit Zone 3	\$251,939	\$576,009	\$632,373	\$764,967	\$132,594	21.0%
Gross Expenditures/Appropriations	\$251,939	\$576,009	\$632,373	\$764,967	\$132,594	21.0%
Total Expenditures/Appropriations	\$251,939	\$576,009	\$632,373	\$764,967	\$132,594	21.0%
Provision for Reserves	\$250,000	\$250,000	\$250,000	\$250,000	\$—	—%
Total Financing Uses	\$501,939	\$826,009	\$882,373	\$1,014,967	\$132,594	15.0%
Revenue	\$613,026	\$538,249	\$616,121	\$616,121	\$—	—%
Total Revenue	\$613,026	\$538,249	\$616,121	\$616,121	\$—	—%
Total Use of Fund Balance	\$287,760	\$287,760	\$266,252	\$398,846	\$132,594	49.8%
Total Financing Sources	\$900,786	\$826,009	\$882,373	\$1,014,967	\$132,594	15.0%
Net Cost	\$(398,846)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$251,939	\$576,009	\$632,373	\$764,967	\$132,594	21.0%
Gross Expenditures/Appropriations	\$251,939	\$576,009	\$632,373	\$764,967	\$132,594	21.0%
Total Expenditures/Appropriations	\$251,939	\$576,009	\$632,373	\$764,967	\$132,594	21.0%
Provision for Reserves	\$250,000	\$250,000	\$250,000	\$250,000	\$—	—%
Total Financing Uses	\$501,939	\$826,009	\$882,373	\$1,014,967	\$132,594	15.0%
Revenue from Use Of Money & Property	\$77,143	\$3,000	\$3,000	\$3,000	\$—	—%
Charges for Services	\$535,883	\$535,249	\$613,121	\$613,121	\$—	—%
Revenue	\$613,026	\$538,249	\$616,121	\$616,121	\$—	—%
Total Revenue	\$613,026	\$538,249	\$616,121	\$616,121	\$—	—%
Fund Balance	\$287,760	\$287,760	\$266,252	\$398,846	\$132,594	49.8%
Total Use of Fund Balance	\$287,760	\$287,760	\$266,252	\$398,846	\$132,594	49.8%
Total Financing Sources	\$900,786	\$826,009	\$882,373	\$1,014,967	\$132,594	15.0%
Net Cost	\$(398,846)	\$—	\$—	\$—	\$—	—%

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 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Countywide Library Facilities	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Gross Expenditures/Appropriations	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Total Expenditures/Appropriations	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Total Financing Uses	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Revenue	\$1,739,725	\$290,200	\$290,200	\$290,200	\$—	—%
Total Revenue	\$1,739,725	\$290,200	\$290,200	\$290,200	\$—	—%
Total Use of Fund Balance	\$6,650,628	\$6,650,628	\$7,207,839	\$8,276,914	\$1,069,075	14.8%
Total Financing Sources	\$8,390,353	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Net Cost	\$(8,276,914)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Gross Expenditures/Appropriations	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Total Expenditures/Appropriations	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Total Financing Uses	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Revenue from Use Of Money & Property	\$308,324	\$25,200	\$25,200	\$25,200	\$—	—%
Charges for Services	\$1,431,401	\$265,000	\$265,000	\$265,000	\$—	—%
Revenue	\$1,739,725	\$290,200	\$290,200	\$290,200	\$—	—%
Total Revenue	\$1,739,725	\$290,200	\$290,200	\$290,200	\$—	—%
Fund Balance	\$6,650,628	\$6,650,628	\$7,207,839	\$8,276,914	\$1,069,075	14.8%
Total Use of Fund Balance	\$6,650,628	\$6,650,628	\$7,207,839	\$8,276,914	\$1,069,075	14.8%
Total Financing Sources	\$8,390,353	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Net Cost	\$(8,276,914)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in the available fund balance designated for future library facilities and public works services.

Florin Road Capital Project

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Florin Road Property and Business Improvement District (PBID)	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Gross Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Total Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Total Financing Uses	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Revenue	\$18,753	\$20,000	\$20,000	\$20,000	\$—	—%
Total Revenue	\$18,753	\$20,000	\$20,000	\$20,000	\$—	—%
Total Use of Fund Balance	\$441,163	\$441,163	\$451,163	\$459,916	\$8,753	1.9%
Total Financing Sources	\$459,916	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Net Cost	\$(459,916)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Gross Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Total Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Total Financing Uses	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Revenue from Use Of Money & Property	\$18,753	\$20,000	\$20,000	\$20,000	\$—	—%
Revenue	\$18,753	\$20,000	\$20,000	\$20,000	\$—	—%
Total Revenue	\$18,753	\$20,000	\$20,000	\$20,000	\$—	—%
Fund Balance	\$441,163	\$441,163	\$451,163	\$459,916	\$8,753	1.9%
Total Use of Fund Balance	\$441,163	\$441,163	\$451,163	\$459,916	\$8,753	1.9%
Total Financing Sources	\$459,916	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Net Cost	\$(459,916)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

Florin Vineyard No. 1 CFD 2016-2

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Program						
Florin Vineyard No.1 CFD	\$36,259	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Gross Expenditures/Appropriations	\$36,259	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Total Expenditures/Appropriations	\$36,259	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Total Financing Uses	\$36,259	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Revenue	\$101,527	\$84,553	\$86,614	\$86,614	\$—	—%
Total Revenue	\$101,527	\$84,553	\$86,614	\$86,614	\$—	—%
Total Use of Fund Balance	\$641,363	\$641,363	\$683,463	\$706,631	\$23,168	3.4%
Total Financing Sources	\$742,890	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Net Cost	\$(706,631)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$36,259	\$207,052	\$250,713	\$252,529	\$1,816	0.7%
Other Charges	\$—	\$518,864	\$519,364	\$540,716	\$21,352	4.1%
Gross Expenditures/Appropriations	\$36,259	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Total Expenditures/Appropriations	\$36,259	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Total Financing Uses	\$36,259	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Taxes	\$88,386	\$79,353	\$81,414	\$81,414	\$—	—%
Revenue from Use Of Money & Property	\$13,141	\$5,200	\$5,200	\$5,200	\$—	—%
Revenue	\$101,527	\$84,553	\$86,614	\$86,614	\$—	—%
Total Revenue	\$101,527	\$84,553	\$86,614	\$86,614	\$—	—%
Fund Balance	\$641,363	\$641,363	\$683,463	\$706,631	\$23,168	3.4%
Total Use of Fund Balance	\$641,363	\$641,363	\$683,463	\$706,631	\$23,168	3.4%
Total Financing Sources	\$742,890	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Net Cost	\$(706,631)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance due to more special taxes and interest earnings than anticipated.

Florin Vineyard Comm Plan

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Florin Vineyard Community Plan	\$678,359	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Gross Expenditures/Appropriations	\$678,359	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Total Expenditures/Appropriations	\$678,359	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Total Financing Uses	\$678,359	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Revenue	\$3,519,049	\$25,500	\$25,500	\$25,500	\$—	—%
Total Revenue	\$3,519,049	\$25,500	\$25,500	\$25,500	\$—	—%
Total Use of Fund Balance	\$6,871,178	\$6,871,178	\$8,422,309	\$9,711,868	\$1,289,559	15.3%
Total Financing Sources	\$10,390,227	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Net Cost	\$(9,711,868)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$506,991	\$6,316,411	\$8,038,911	\$8,232,557	\$193,646	2.4%
Other Charges	\$—	\$408,898	\$408,898	\$1,504,811	\$1,095,913	268.0%
Interfund Charges	\$171,368	\$171,369	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$678,359	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Total Expenditures/Appropriations	\$678,359	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Total Financing Uses	\$678,359	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Revenue from Use Of Money & Property	\$429,126	\$10,500	\$10,500	\$10,500	\$—	—%
Charges for Services	\$3,089,923	\$15,000	\$15,000	\$15,000	\$—	—%
Revenue	\$3,519,049	\$25,500	\$25,500	\$25,500	\$—	—%
Total Revenue	\$3,519,049	\$25,500	\$25,500	\$25,500	\$—	—%
Fund Balance	\$6,871,178	\$6,871,178	\$8,422,309	\$9,711,868	\$1,289,559	15.3%
Total Use of Fund Balance	\$6,871,178	\$6,871,178	\$8,422,309	\$9,711,868	\$1,289,559	15.3%
Total Financing Sources	\$10,390,227	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Net Cost	\$(9,711,868)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- An increase in assumed reimbursements and other expenses and supplies, due to higher than anticipated interest income and development fee collections.

Laguna Community Facilities District

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Laguna CFD	\$23,448	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Gross Expenditures/Appropriations	\$23,448	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Total Expenditures/Appropriations	\$23,448	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Total Financing Uses	\$23,448	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Revenue	\$12,284	\$3,000	\$3,000	\$3,000	\$—	—%
Total Revenue	\$12,284	\$3,000	\$3,000	\$3,000	\$—	—%
Total Use of Fund Balance	\$296,781	\$296,781	\$274,781	\$285,618	\$10,837	3.9%
Total Financing Sources	\$309,065	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Net Cost	\$(285,617)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$23,448	\$100,000	\$100,000	\$100,000	\$—	—%
Other Charges	\$—	\$199,781	\$177,781	\$188,618	\$10,837	6.1%
Gross Expenditures/Appropriations	\$23,448	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Total Expenditures/Appropriations	\$23,448	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Total Financing Uses	\$23,448	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Revenue from Use Of Money & Property	\$12,284	\$3,000	\$3,000	\$3,000	\$—	—%
Revenue	\$12,284	\$3,000	\$3,000	\$3,000	\$—	—%
Total Revenue	\$12,284	\$3,000	\$3,000	\$3,000	\$—	—%
Fund Balance	\$296,781	\$296,781	\$274,781	\$285,618	\$10,837	3.9%
Total Use of Fund Balance	\$296,781	\$296,781	\$274,781	\$285,618	\$10,837	3.9%
Total Financing Sources	\$309,065	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Net Cost	\$(285,617)	\$—	\$—	\$—	\$—	—%

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 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$1,114,285	\$3,753,374	\$3,337,292	\$3,445,798	\$108,506	3.3%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$149,285	\$1,723,559	\$1,772,477	\$1,737,720	\$(34,757)	(2.0)%
Gross Expenditures/Appropriations	\$1,263,570	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Total Expenditures/Appropriations	\$1,263,570	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Total Financing Uses	\$1,263,570	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Revenue	\$970,157	\$18,000	\$18,000	\$18,000	\$—	—%
Total Revenue	\$970,157	\$18,000	\$18,000	\$18,000	\$—	—%
Total Use of Fund Balance	\$5,458,933	\$5,458,933	\$5,091,769	\$5,165,518	\$73,749	1.4%
Total Financing Sources	\$6,429,090	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Net Cost	\$(5,165,520)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$298,570	\$615,000	\$615,000	\$615,000	\$—	—%
Other Charges	\$965,000	\$4,861,933	\$4,494,769	\$4,568,518	\$73,749	1.6%
Gross Expenditures/Appropriations	\$1,263,570	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Total Expenditures/Appropriations	\$1,263,570	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Total Financing Uses	\$1,263,570	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Revenue from Use Of Money & Property	\$970,157	\$18,000	\$18,000	\$18,000	\$—	—%
Revenue	\$970,157	\$18,000	\$18,000	\$18,000	\$—	—%
Total Revenue	\$970,157	\$18,000	\$18,000	\$18,000	\$—	—%
Reserve Release	\$2	\$2	\$—	\$—	\$—	—%
Fund Balance	\$5,458,931	\$5,458,931	\$5,091,769	\$5,165,518	\$73,749	1.4%
Total Use of Fund Balance	\$5,458,933	\$5,458,933	\$5,091,769	\$5,165,518	\$73,749	1.4%
Total Financing Sources	\$6,429,090	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Net Cost	\$(5,165,520)	\$—	\$—	\$—	\$—	—%

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 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$149,285	\$350,000	\$350,000	\$350,000	\$—	—%
Other Charges	\$965,000	\$3,403,374	\$2,987,292	\$3,095,798	\$108,506	3.6%
Gross Expenditures/ Appropriations	\$1,114,285	\$3,753,374	\$3,337,292	\$3,445,798	\$108,506	3.3%
Total Expenditures/ Appropriations	\$1,114,285	\$3,753,374	\$3,337,292	\$3,445,798	\$108,506	3.3%
Total Financing Uses	\$1,114,285	\$3,753,374	\$3,337,292	\$3,445,798	\$108,506	3.3%
Revenue from Use Of Money & Property	\$806,710	\$15,000	\$15,000	\$15,000	\$—	—%
Revenue	\$806,710	\$15,000	\$15,000	\$15,000	\$—	—%
Total Revenue	\$806,710	\$15,000	\$15,000	\$15,000	\$—	—%
Reserve Release	\$1	\$1	\$—	\$—	\$—	—%
Fund Balance	\$3,738,373	\$3,738,373	\$3,322,292	\$3,430,798	\$108,506	3.3%
Total Use of Fund Balance	\$3,738,374	\$3,738,374	\$3,322,292	\$3,430,798	\$108,506	3.3%
Total Financing Sources	\$4,545,084	\$3,753,374	\$3,337,292	\$3,445,798	\$108,506	3.3%
Net Cost	\$(3,430,799)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$149,285	\$265,000	\$265,000	\$265,000	\$—	—%
Other Charges	\$—	\$1,458,559	\$1,507,477	\$1,472,720	\$(34,757)	(2.3)%
Gross Expenditures/ Appropriations	\$149,285	\$1,723,559	\$1,772,477	\$1,737,720	\$(34,757)	(2.0)%
Total Expenditures/ Appropriations	\$149,285	\$1,723,559	\$1,772,477	\$1,737,720	\$(34,757)	(2.0)%
Total Financing Uses	\$149,285	\$1,723,559	\$1,772,477	\$1,737,720	\$(34,757)	(2.0)%
Revenue from Use Of Money & Property	\$163,447	\$3,000	\$3,000	\$3,000	\$—	—%
Revenue	\$163,447	\$3,000	\$3,000	\$3,000	\$—	—%
Total Revenue	\$163,447	\$3,000	\$3,000	\$3,000	\$—	—%
Reserve Release	\$1	\$1	\$—	\$—	\$—	—%
Fund Balance	\$1,720,558	\$1,720,558	\$1,769,477	\$1,734,720	\$(34,757)	(2.0)%
Total Use of Fund Balance	\$1,720,559	\$1,720,559	\$1,769,477	\$1,734,720	\$(34,757)	(2.0)%
Total Financing Sources	\$1,884,006	\$1,723,559	\$1,772,477	\$1,737,720	\$(34,757)	(2.0)%
Net Cost	\$(1,734,721)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in reimbursement payments due to a lower available fund balance.

Laguna Stonelake CFD

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Laguna Stonelake CFD	\$117,189	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Gross Expenditures/Appropriations	\$117,189	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Total Expenditures/Appropriations	\$117,189	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Total Financing Uses	\$117,189	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Revenue	\$168,563	\$125,000	\$5,000	\$5,000	\$—	—%
Total Revenue	\$168,563	\$125,000	\$5,000	\$5,000	\$—	—%
Total Use of Fund Balance	\$253,951	\$253,951	\$276,762	\$305,325	\$28,563	10.3%
Total Financing Sources	\$422,514	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Net Cost	\$(305,324)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$117,189	\$377,951	\$280,762	\$309,325	\$28,563	10.2%
Other Charges	\$—	\$1,000	\$1,000	\$1,000	\$—	—%
Gross Expenditures/Appropriations	\$117,189	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Total Expenditures/Appropriations	\$117,189	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Total Financing Uses	\$117,189	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Taxes	\$147,034	\$120,000	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$21,529	\$5,000	\$5,000	\$5,000	\$—	—%
Revenue	\$168,563	\$125,000	\$5,000	\$5,000	\$—	—%
Total Revenue	\$168,563	\$125,000	\$5,000	\$5,000	\$—	—%
Fund Balance	\$253,951	\$253,951	\$276,762	\$305,325	\$28,563	10.3%
Total Use of Fund Balance	\$253,951	\$253,951	\$276,762	\$305,325	\$28,563	10.3%
Total Financing Sources	\$422,514	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Net Cost	\$(305,324)	\$—	\$—	\$—	\$—	—%

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 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Mather Landscape Maintenance CFD	\$192,164	\$523,958	\$301,798	\$318,436	\$16,638	5.5%
Gross Expenditures/Appropriations	\$192,164	\$523,958	\$301,798	\$318,436	\$16,638	5.5%
Total Expenditures/Appropriations	\$192,164	\$523,958	\$301,798	\$318,436	\$16,638	5.5%
Provision for Reserves	\$—	\$—	\$200,000	\$200,000	\$—	—%
Total Financing Uses	\$192,164	\$523,958	\$501,798	\$518,436	\$16,638	3.3%
Revenue	\$184,813	\$178,080	\$176,030	\$179,908	\$3,878	2.2%
Total Revenue	\$184,813	\$178,080	\$176,030	\$179,908	\$3,878	2.2%
Total Use of Fund Balance	\$345,878	\$345,878	\$325,768	\$338,528	\$12,760	3.9%
Total Financing Sources	\$530,691	\$523,958	\$501,798	\$518,436	\$16,638	3.3%
Net Cost	\$(338,528)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$30,337	\$360,913	\$133,925	\$150,563	\$16,638	12.4%
Other Charges	\$782	\$2,000	\$2,000	\$2,000	\$—	—%
Interfund Charges	\$161,045	\$161,045	\$165,873	\$165,873	\$—	—%
Gross Expenditures/Appropriations	\$192,164	\$523,958	\$301,798	\$318,436	\$16,638	5.5%
Total Expenditures/Appropriations	\$192,164	\$523,958	\$301,798	\$318,436	\$16,638	5.5%
Provision for Reserves	\$—	\$—	\$200,000	\$200,000	\$—	—%
Total Financing Uses	\$192,164	\$523,958	\$501,798	\$518,436	\$16,638	3.3%
Taxes	\$—	\$161,824	\$166,030	\$169,908	\$3,878	2.3%
Revenue from Use Of Money & Property	\$22,415	\$16,256	\$10,000	\$10,000	\$—	—%
Charges for Services	\$162,398	\$—	\$—	\$—	\$—	—%
Revenue	\$184,813	\$178,080	\$176,030	\$179,908	\$3,878	2.2%
Total Revenue	\$184,813	\$178,080	\$176,030	\$179,908	\$3,878	2.2%
Fund Balance	\$345,878	\$345,878	\$325,768	\$338,528	\$12,760	3.9%
Total Use of Fund Balance	\$345,878	\$345,878	\$325,768	\$338,528	\$12,760	3.9%
Total Financing Sources	\$530,691	\$523,958	\$501,798	\$518,436	\$16,638	3.3%
Net Cost	\$(338,528)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- A higher available fund balance.
- An increase in services and supplies to fund the landscape, bike and pedestrian trail and fire break maintenance services.

The change in total revenue is due to:

- An increase in planned special tax revenue as presented in the levy reports for Fiscal Year 2025-26.

Mather PFFP

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Program						
Mather Public Facilities Financing Plan	\$350	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Gross Expenditures/Appropriations	\$350	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Total Expenditures/Appropriations	\$350	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Total Financing Uses	\$350	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Revenue	\$40,054	\$5,000	\$5,000	\$5,000	\$—	—%
Total Revenue	\$40,054	\$5,000	\$5,000	\$5,000	\$—	—%
Total Use of Fund Balance	\$834,551	\$834,551	\$829,796	\$874,256	\$44,460	5.4%
Total Financing Sources	\$874,605	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Net Cost	\$(874,256)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$350	\$721,001	\$716,246	\$760,706	\$44,460	6.2%
Other Charges	\$—	\$118,550	\$118,550	\$118,550	\$—	—%
Gross Expenditures/Appropriations	\$350	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Total Expenditures/Appropriations	\$350	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Total Financing Uses	\$350	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Revenue from Use Of Money & Property	\$40,054	\$5,000	\$5,000	\$5,000	\$—	—%
Revenue	\$40,054	\$5,000	\$5,000	\$5,000	\$—	—%
Total Revenue	\$40,054	\$5,000	\$5,000	\$5,000	\$—	—%
Fund Balance	\$834,551	\$834,551	\$829,796	\$874,256	\$44,460	5.4%
Total Use of Fund Balance	\$834,551	\$834,551	\$829,796	\$874,256	\$44,460	5.4%
Total Financing Sources	\$874,605	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Net Cost	\$(874,256)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in professional service expenditures due to a higher available fund balance.

McClellan CFD 2004-1

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
McClellan Park CFD No. 2004-1	\$132,845	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Gross Expenditures/Appropriations	\$132,845	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Total Expenditures/Appropriations	\$132,845	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Total Financing Uses	\$132,845	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Revenue	\$175,201	\$163,000	\$162,335	\$162,335	\$—	—%
Total Revenue	\$175,201	\$163,000	\$162,335	\$162,335	\$—	—%
Total Use of Fund Balance	\$809,605	\$809,605	\$857,786	\$851,961	\$(5,825)	(0.7)%
Total Financing Sources	\$984,806	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Net Cost	\$(851,961)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$132,845	\$573,458	\$597,446	\$590,741	\$(6,705)	(1.1)%
Other Charges	\$—	\$399,147	\$422,675	\$423,555	\$880	0.2%
Gross Expenditures/Appropriations	\$132,845	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Total Expenditures/Appropriations	\$132,845	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Total Financing Uses	\$132,845	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Taxes	\$164,954	\$148,000	\$156,335	\$156,335	\$—	—%
Revenue from Use Of Money & Property	\$10,247	\$15,000	\$6,000	\$6,000	\$—	—%
Revenue	\$175,201	\$163,000	\$162,335	\$162,335	\$—	—%
Total Revenue	\$175,201	\$163,000	\$162,335	\$162,335	\$—	—%
Fund Balance	\$809,605	\$809,605	\$857,786	\$851,961	\$(5,825)	(0.7)%
Total Use of Fund Balance	\$809,605	\$809,605	\$857,786	\$851,961	\$(5,825)	(0.7)%
Total Financing Sources	\$984,806	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Net Cost	\$(851,961)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A reduction in other operating expenses due to a decrease in available fund balance.
- An increase in reimbursements to mirror remaining costs in the facilities acquisition agreement.

Metro Air Park 2001 CFD 2000-1

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Metro Air Park 2001 CFD No. 2000-1	\$3,955,003	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Gross Expenditures/Appropriations	\$3,955,003	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Total Expenditures/Appropriations	\$3,955,003	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Total Financing Uses	\$3,955,003	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Revenue	\$6,699,430	\$3,819,280	\$4,926,340	\$6,259,567	\$1,333,227	27.1%
Total Revenue	\$6,699,430	\$3,819,280	\$4,926,340	\$6,259,567	\$1,333,227	27.1%
Total Use of Fund Balance	\$32,220,585	\$32,220,585	\$33,155,258	\$34,965,011	\$1,809,753	5.5%
Total Financing Sources	\$38,920,015	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Net Cost	\$(34,965,011)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$3,954,582	\$25,293,939	\$37,074,598	\$40,217,578	\$3,142,980	8.5%
Other Charges	\$421	\$9,745,926	\$7,000	\$7,000	\$—	—%
Interfund Charges	\$—	\$1,000,000	\$1,000,000	\$1,000,000	\$—	—%
Gross Expenditures/Appropriations	\$3,955,003	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Total Expenditures/Appropriations	\$3,955,003	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Total Financing Uses	\$3,955,003	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Taxes	\$2,292,900	\$1,984,280	\$2,071,940	\$2,071,940	\$—	—%
Revenue from Use Of Money & Property	\$4,376,171	\$35,000	\$1,010,000	\$1,010,000	\$—	—%
Charges for Services	\$10,000	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$20,359	\$1,800,000	\$1,844,400	\$3,177,627	\$1,333,227	72.3%
Revenue	\$6,699,430	\$3,819,280	\$4,926,340	\$6,259,567	\$1,333,227	27.1%
Total Revenue	\$6,699,430	\$3,819,280	\$4,926,340	\$6,259,567	\$1,333,227	27.1%
Fund Balance	\$32,220,585	\$32,220,585	\$33,155,258	\$34,965,011	\$1,809,753	5.5%
Total Use of Fund Balance	\$32,220,585	\$32,220,585	\$33,155,258	\$34,965,011	\$1,809,753	5.5%
Total Financing Sources	\$38,920,015	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Net Cost	\$(34,965,011)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.
- An increase in funds available for construction costs and public works services primarily resulting from the timing of payments for construction projects.

The change in total revenue is due to:

- An increase in additional funds from the Metro Air Park Enhanced Infrastructure Financing District due to a timing of change in the flow of funds.

Metro Air Park Impact Fees

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Metro Air Park Impact Fees	\$12,620,752	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Gross Expenditures/Appropriations	\$12,620,752	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Total Expenditures/Appropriations	\$12,620,752	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Total Financing Uses	\$12,620,752	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Revenue	\$2,768,405	\$405,000	\$405,000	\$1,805,000	\$1,400,000	345.7%
Total Interfund Reimbursements	\$—	\$1,000,000	\$1,000,000	\$1,000,000	\$—	—%
Total Revenue	\$2,768,405	\$1,405,000	\$1,405,000	\$2,805,000	\$1,400,000	99.6%
Total Use of Fund Balance	\$39,651,595	\$39,651,595	\$30,381,807	\$29,799,247	\$(582,560)	(1.9)%
Total Financing Sources	\$42,420,000	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Net Cost	\$(29,799,247)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$262,381	\$13,846,039	\$13,877,039	\$15,201,065	\$1,324,026	9.5%
Other Charges	\$12,358,371	\$27,210,556	\$17,909,768	\$17,403,182	\$(506,586)	(2.8)%
Gross Expenditures/Appropriations	\$12,620,752	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Total Expenditures/Appropriations	\$12,620,752	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Total Financing Uses	\$12,620,752	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Revenue from Use Of Money & Property	\$1,494,215	\$205,000	\$205,000	\$205,000	\$—	—%
Charges for Services	\$1,274,190	\$200,000	\$200,000	\$1,600,000	\$1,400,000	700.0%
Revenue	\$2,768,405	\$405,000	\$405,000	\$1,805,000	\$1,400,000	345.7%
Other Interfund Reimbursements	\$—	\$1,000,000	\$1,000,000	\$1,000,000	\$—	—%
Total Interfund Reimbursements	\$—	\$1,000,000	\$1,000,000	\$1,000,000	\$—	—%
Total Revenue	\$2,768,405	\$1,405,000	\$1,405,000	\$2,805,000	\$1,400,000	99.6%
Fund Balance	\$39,651,595	\$39,651,595	\$30,381,807	\$29,799,247	\$(582,560)	(1.9)%
Total Use of Fund Balance	\$39,651,595	\$39,651,595	\$30,381,807	\$29,799,247	\$(582,560)	(1.9)%
Total Financing Sources	\$42,420,000	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Net Cost	\$(29,799,247)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in projected reimbursements reflecting updated prior reimbursements already paid out.
- An increase in other professional services due to higher than anticipated development fees collected.

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

- An increase in development fee revenues collected within the first period of Fiscal Year 25-26.

Metro Air Park Services Tax

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Metro Air Park Services Tax	\$401,604	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Gross Expenditures/Appropriations	\$401,604	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Total Expenditures/Appropriations	\$401,604	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Total Financing Uses	\$401,604	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Revenue	\$243,203	\$223,815	\$213,500	\$227,890	\$14,390	6.7%
Total Interfund Reimbursements	\$275,525	\$275,525	\$219,705	\$179,390	\$(40,315)	(18.3)%
Total Revenue	\$518,728	\$499,340	\$433,205	\$407,280	\$(25,925)	(6.0)%
Total Use of Fund Balance	\$896,202	\$896,202	\$975,778	\$992,698	\$16,920	1.7%
Total Financing Sources	\$1,414,930	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Net Cost	\$(1,013,326)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$126,079	\$1,120,017	\$1,189,278	\$1,220,588	\$31,310	2.6%
Interfund Charges	\$275,525	\$275,525	\$219,705	\$179,390	\$(40,315)	(18.3)%
Gross Expenditures/Appropriations	\$401,604	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Total Expenditures/Appropriations	\$401,604	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Total Financing Uses	\$401,604	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Taxes	\$204,349	\$219,815	\$210,000	\$224,390	\$14,390	6.9%
Revenue from Use Of Money & Property	\$38,854	\$4,000	\$3,500	\$3,500	\$—	—%
Revenue	\$243,203	\$223,815	\$213,500	\$227,890	\$14,390	6.7%
Other Interfund Reimbursements	\$275,525	\$275,525	\$219,705	\$179,390	\$(40,315)	(18.3)%
Total Interfund Reimbursements	\$275,525	\$275,525	\$219,705	\$179,390	\$(40,315)	(18.3)%
Total Revenue	\$518,728	\$499,340	\$433,205	\$407,280	\$(25,925)	(6.0)%
Fund Balance	\$896,202	\$896,202	\$975,778	\$992,698	\$16,920	1.7%
Total Use of Fund Balance	\$896,202	\$896,202	\$975,778	\$992,698	\$16,920	1.7%
Total Financing Sources	\$1,414,930	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Net Cost	\$(1,013,326)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- An increase in public works services.
- A decrease in intrafund reimbursements for future roadway facilities offset by a slight increase in intrafund reimbursements for landscape maintenance and roadway maintenance to match the levy report for Fiscal Year 2025-26.

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

- An increase in Special Taxes offset by a decrease in internal transfers in from within the budget unit.

North Vineyard Station Specific Plan

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
North Vineyard Station	\$752,741	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Gross Expenditures/Appropriations	\$752,741	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Total Expenditures/Appropriations	\$752,741	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Total Financing Uses	\$752,741	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Revenue	\$639,017	\$46,000	\$36,000	\$36,000	\$—	—%
Total Interfund Reimbursements	\$171,368	\$171,369	\$—	\$—	\$—	—%
Total Revenue	\$810,385	\$217,369	\$36,000	\$36,000	\$—	—%
Total Use of Fund Balance	\$5,922,059	\$5,922,059	\$5,218,528	\$5,979,704	\$761,176	14.6%
Total Financing Sources	\$6,732,444	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Net Cost	\$(5,979,704)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$752,741	\$4,145,767	\$3,250,867	\$3,461,269	\$210,402	6.5%
Other Charges	\$—	\$1,993,661	\$2,003,661	\$2,554,435	\$550,774	27.5%
Gross Expenditures/Appropriations	\$752,741	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Total Expenditures/Appropriations	\$752,741	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Total Financing Uses	\$752,741	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Revenue from Use Of Money & Property	\$248,017	\$16,000	\$16,000	\$16,000	\$—	—%
Charges for Services	\$391,000	\$30,000	\$20,000	\$20,000	\$—	—%
Revenue	\$639,017	\$46,000	\$36,000	\$36,000	\$—	—%
Other Interfund Reimbursements	\$171,368	\$171,369	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$171,368	\$171,369	\$—	\$—	\$—	—%
Total Revenue	\$810,385	\$217,369	\$36,000	\$36,000	\$—	—%
Fund Balance	\$5,922,059	\$5,922,059	\$5,218,528	\$5,979,704	\$761,176	14.6%
Total Use of Fund Balance	\$5,922,059	\$5,922,059	\$5,218,528	\$5,979,704	\$761,176	14.6%
Total Financing Sources	\$6,732,444	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Net Cost	\$(5,979,704)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- A higher available fund balance.
- An increase in assumed reimbursements and other operating expenses due to a higher than anticipated interest income and development fee collections.

North Vineyard Station CFDs

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
North Vineyard Station CFD #1	\$318,562	\$3,016,612	\$3,804,361	\$3,656,860	\$(147,501)	(3.9)%
North Vineyard Station CFD #2	\$1,066,289	\$3,038,874	\$2,196,099	\$2,099,387	\$(96,712)	(4.4)%
Gross Expenditures/Appropriations	\$1,384,852	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Total Expenditures/Appropriations	\$1,384,852	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Total Financing Uses	\$1,384,852	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Revenue	\$1,076,002	\$918,746	\$907,446	\$928,356	\$20,910	2.3%
Total Revenue	\$1,076,002	\$918,746	\$907,446	\$928,356	\$20,910	2.3%
Total Use of Fund Balance	\$5,136,740	\$5,136,740	\$5,093,014	\$4,827,891	\$(265,123)	(5.2)%
Total Financing Sources	\$6,212,742	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Net Cost	\$(4,827,891)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$528,904	\$2,441,271	\$4,107,221	\$3,813,498	\$(293,723)	(7.2)%
Other Charges	\$855,948	\$3,614,215	\$1,893,239	\$1,942,749	\$49,510	2.6%
Gross Expenditures/Appropriations	\$1,384,852	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Total Expenditures/Appropriations	\$1,384,852	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Total Financing Uses	\$1,384,852	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Taxes	\$1,010,917	\$814,246	\$882,946	\$903,856	\$20,910	2.4%
Revenue from Use Of Money & Property	\$65,085	\$104,500	\$24,500	\$24,500	\$—	—%
Revenue	\$1,076,002	\$918,746	\$907,446	\$928,356	\$20,910	2.3%
Total Revenue	\$1,076,002	\$918,746	\$907,446	\$928,356	\$20,910	2.3%
Fund Balance	\$5,136,740	\$5,136,740	\$5,093,014	\$4,827,891	\$(265,123)	(5.2)%
Total Use of Fund Balance	\$5,136,740	\$5,136,740	\$5,093,014	\$4,827,891	\$(265,123)	(5.2)%
Total Financing Sources	\$6,212,742	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Net Cost	\$(4,827,891)	\$—	\$—	\$—	\$—	—%

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 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$318,562	\$2,230,584	\$3,804,361	\$3,656,860	\$(147,501)	(3.9)%
Other Charges	\$—	\$786,028	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$318,562	\$3,016,612	\$3,804,361	\$3,656,860	\$(147,501)	(3.9)%
Total Expenditures/ Appropriations	\$318,562	\$3,016,612	\$3,804,361	\$3,656,860	\$(147,501)	(3.9)%
Total Financing Uses	\$318,562	\$3,016,612	\$3,804,361	\$3,656,860	\$(147,501)	(3.9)%
Taxes	\$859,968	\$703,929	\$749,404	\$768,962	\$19,558	2.6%
Revenue from Use Of Money & Property	\$33,809	\$1,000	\$1,000	\$1,000	\$—	—%
Revenue	\$893,777	\$704,929	\$750,404	\$769,962	\$19,558	2.6%
Total Revenue	\$893,777	\$704,929	\$750,404	\$769,962	\$19,558	2.6%
Fund Balance	\$2,311,683	\$2,311,683	\$3,053,957	\$2,886,898	\$(167,059)	(5.5)%
Total Use of Fund Balance	\$2,311,683	\$2,311,683	\$3,053,957	\$2,886,898	\$(167,059)	(5.5)%
Total Financing Sources	\$3,205,460	\$3,016,612	\$3,804,361	\$3,656,860	\$(147,501)	(3.9)%
Net Cost	\$(2,886,898)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A lower available fund balance.

The change in total revenue is due to:

- An increase in Special Taxes based on planned levies.

North Vineyard Station CFD #2

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$210,341	\$210,687	\$302,860	\$156,638	\$(146,222)	(48.3)%
Other Charges	\$855,948	\$2,828,187	\$1,893,239	\$1,942,749	\$49,510	2.6%
Gross Expenditures/ Appropriations	\$1,066,289	\$3,038,874	\$2,196,099	\$2,099,387	\$(96,712)	(4.4)%
Total Expenditures/ Appropriations	\$1,066,289	\$3,038,874	\$2,196,099	\$2,099,387	\$(96,712)	(4.4)%
Total Financing Uses	\$1,066,289	\$3,038,874	\$2,196,099	\$2,099,387	\$(96,712)	(4.4)%
Taxes	\$150,949	\$110,317	\$133,542	\$134,894	\$1,352	1.0%
Revenue from Use Of Money & Property	\$31,276	\$103,500	\$23,500	\$23,500	\$—	—%
Revenue	\$182,225	\$213,817	\$157,042	\$158,394	\$1,352	0.9%
Total Revenue	\$182,225	\$213,817	\$157,042	\$158,394	\$1,352	0.9%
Fund Balance	\$2,825,057	\$2,825,057	\$2,039,057	\$1,940,993	\$(98,064)	(4.8)%
Total Use of Fund Balance	\$2,825,057	\$2,825,057	\$2,039,057	\$1,940,993	\$(98,064)	(4.8)%
Total Financing Sources	\$3,007,282	\$3,038,874	\$2,196,099	\$2,099,387	\$(96,712)	(4.4)%
Net Cost	\$(1,940,993)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A lower available fund balance.

The change in total revenue is due to:

- An increase in Special Taxes.

Park Meadows CFD-Bond Proceeds

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Park Meadows CFD	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Gross Expenditures/Appropriations	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Total Expenditures/Appropriations	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Total Financing Uses	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Revenue	\$92,907	\$77,000	\$77,000	\$77,000	\$—	—%
Total Revenue	\$92,907	\$77,000	\$77,000	\$77,000	\$—	—%
Total Use of Fund Balance	\$123,413	\$123,413	\$149,547	\$154,170	\$4,623	3.1%
Total Financing Sources	\$216,320	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Net Cost	\$(154,170)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Gross Expenditures/Appropriations	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Total Expenditures/Appropriations	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Total Financing Uses	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Taxes	\$76,363	\$75,000	\$75,000	\$75,000	\$—	—%
Revenue from Use Of Money & Property	\$16,544	\$2,000	\$2,000	\$2,000	\$—	—%
Revenue	\$92,907	\$77,000	\$77,000	\$77,000	\$—	—%
Total Revenue	\$92,907	\$77,000	\$77,000	\$77,000	\$—	—%
Fund Balance	\$123,413	\$123,413	\$149,547	\$154,170	\$4,623	3.1%
Total Use of Fund Balance	\$123,413	\$123,413	\$149,547	\$154,170	\$4,623	3.1%
Total Financing Sources	\$216,320	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Net Cost	\$(154,170)	\$—	\$—	\$—	\$—	—%

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 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Vineyard	\$139,843	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Gross Expenditures/Appropriations	\$139,843	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Total Expenditures/Appropriations	\$139,843	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Total Financing Uses	\$139,843	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Revenue	\$3,275,748	\$2,673,961	\$2,653,961	\$2,653,961	\$—	—%
Total Revenue	\$3,275,748	\$2,673,961	\$2,653,961	\$2,653,961	\$—	—%
Total Use of Fund Balance	\$11,840,889	\$11,840,889	\$13,119,138	\$14,976,795	\$1,857,657	14.2%
Total Financing Sources	\$15,116,637	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Net Cost	\$(14,976,794)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$139,843	\$14,064,850	\$15,323,099	\$17,180,756	\$1,857,657	12.1%
Other Charges	\$—	\$450,000	\$450,000	\$450,000	\$—	—%
Gross Expenditures/Appropriations	\$139,843	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Total Expenditures/Appropriations	\$139,843	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Total Financing Uses	\$139,843	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Revenue from Use Of Money & Property	\$611,048	\$75,000	\$75,000	\$75,000	\$—	—%
Intergovernmental Revenues	\$10,089	\$2,258,961	\$2,238,961	\$2,238,961	\$—	—%
Charges for Services	\$2,654,612	\$340,000	\$340,000	\$340,000	\$—	—%
Revenue	\$3,275,748	\$2,673,961	\$2,653,961	\$2,653,961	\$—	—%
Total Revenue	\$3,275,748	\$2,673,961	\$2,653,961	\$2,653,961	\$—	—%
Fund Balance	\$11,840,889	\$11,840,889	\$13,119,138	\$14,976,795	\$1,857,657	14.2%
Total Use of Fund Balance	\$11,840,889	\$11,840,889	\$13,119,138	\$14,976,795	\$1,857,657	14.2%
Total Financing Sources	\$15,116,637	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Net Cost	\$(14,976,794)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

Financing-Transfers/Reimbursement

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
General Fund Transfers to Other County Funds	\$31,031,697	\$26,121,851	\$8,309,893	\$8,946,138	\$636,245	7.7%
Gross Expenditures/Appropriations	\$31,031,697	\$26,121,851	\$8,309,893	\$8,946,138	\$636,245	7.7%
Total Expenditures/Appropriations	\$31,031,697	\$26,121,851	\$8,309,893	\$8,946,138	\$636,245	7.7%
Revenue	\$(1,083,431)	\$—	\$—	\$(2,525,293)	\$(2,525,293)	—%
Total Revenue	\$(1,083,431)	\$—	\$—	\$(2,525,293)	\$(2,525,293)	—%
Net Cost	\$32,115,128	\$26,121,851	\$8,309,893	\$11,471,431	\$3,161,538	38.0%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$31,031,697	\$26,121,851	\$8,309,893	\$8,946,138	\$636,245	7.7%
Gross Expenditures/Appropriations	\$31,031,697	\$26,121,851	\$8,309,893	\$8,946,138	\$636,245	7.7%
Total Expenditures/Appropriations	\$31,031,697	\$26,121,851	\$8,309,893	\$8,946,138	\$636,245	7.7%
Intergovernmental Revenues	\$(1,083,431)	\$—	\$—	\$(2,525,293)	\$(2,525,293)	—%
Revenue	\$(1,083,431)	\$—	\$—	\$(2,525,293)	\$(2,525,293)	—%
Total Revenue	\$(1,083,431)	\$—	\$—	\$(2,525,293)	\$(2,525,293)	—%
Net Cost	\$32,115,128	\$26,121,851	\$8,309,893	\$11,471,431	\$3,161,538	38.0%

Summary of Changes

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

The change in total appropriations is due to:

- A decrease in transfer to the Transient-Occupancy Tax (TOT) Fund.
- New transfers to Economic Development and General Services for American Rescue Plan Act (ARPA) administration costs, funded with a release from the dedicated ARPA Administration reserve.

The change in total revenue is due to a negative revenue, reflecting all General Fund ARPA administration costs, which will be offset by a release from the dedicated ARPA Administration reserve.

Neighborhood Revitalization

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Affordable Housing	\$—	\$334,382	\$334,382	\$334,382	\$—	—%
Neighborhood Revitalization - Redevelopment	\$—	\$366,981	\$366,981	\$366,981	\$—	—%
Neighborhood Revitalization - Unrestricted	\$3,170,000	\$3,431,369	\$655,369	\$598,369	\$(57,000)	(8.7)%
Gross Expenditures/Appropriations	\$3,170,000	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Total Expenditures/Appropriations	\$3,170,000	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Total Financing Uses	\$3,170,000	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Revenue	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Total Revenue	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Total Use of Fund Balance	\$4,132,732	\$4,132,732	\$1,149,732	\$1,092,732	\$(57,000)	(5.0)%
Total Financing Sources	\$4,262,732	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Net Cost	\$(1,092,732)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$—	\$962,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Interfund Charges	\$3,170,000	\$3,170,000	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$3,170,000	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Total Expenditures/Appropriations	\$3,170,000	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Total Financing Uses	\$3,170,000	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Miscellaneous Revenues	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Revenue	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Total Revenue	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Fund Balance	\$4,132,732	\$4,132,732	\$1,149,732	\$1,092,732	\$(57,000)	(5.0)%
Total Use of Fund Balance	\$4,132,732	\$4,132,732	\$1,149,732	\$1,092,732	\$(57,000)	(5.0)%
Total Financing Sources	\$4,262,732	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Net Cost	\$(1,092,732)	\$—	\$—	\$—	\$—	—%

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.

Appropriations in this budget unit are matched to available funding.

Neighborhood Revitalization - Unrestricted

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$—	\$261,369	\$655,369	\$598,369	\$(57,000)	(8.7)%
Interfund Charges	\$3,170,000	\$3,170,000	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$3,170,000	\$3,431,369	\$655,369	\$598,369	\$(57,000)	(8.7)%
Total Expenditures/ Appropriations	\$3,170,000	\$3,431,369	\$655,369	\$598,369	\$(57,000)	(8.7)%
Total Financing Uses	\$3,170,000	\$3,431,369	\$655,369	\$598,369	\$(57,000)	(8.7)%
Miscellaneous Revenues	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Revenue	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Total Revenue	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Fund Balance	\$3,431,369	\$3,431,369	\$448,369	\$391,369	\$(57,000)	(12.7)%
Total Use of Fund Balance	\$3,431,369	\$3,431,369	\$448,369	\$391,369	\$(57,000)	(12.7)%
Total Financing Sources	\$3,561,369	\$3,431,369	\$655,369	\$598,369	\$(57,000)	(8.7)%
Net Cost	\$(391,369)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Appropriations in this program are matched to available funding.

The change in total appropriations is due to:

- A decrease in the remaining available fund balance due to prior year expenditures.

Non-Departmental Costs/General Fund

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Non-Departmental Costs/General Fund	\$25,619,104	\$25,129,020	\$25,639,201	\$25,714,201	\$75,000	0.3%
Gross Expenditures/Appropriations	\$25,619,104	\$25,129,020	\$25,639,201	\$25,714,201	\$75,000	0.3%
Total Expenditures/Appropriations	\$25,619,104	\$25,129,020	\$25,639,201	\$25,714,201	\$75,000	0.3%
Revenue	\$750	\$—	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$100,662	\$—	\$193,318	\$193,318	\$—	—%
Total Revenue	\$101,412	\$—	\$193,318	\$193,318	\$—	—%
Net Cost	\$25,517,691	\$25,129,020	\$25,445,883	\$25,520,883	\$75,000	0.3%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$446	\$2,500	\$—	\$—	\$—	—%
Services & Supplies	\$18,256,345	\$16,079,894	\$16,178,329	\$16,253,329	\$75,000	0.5%
Other Charges	\$107,727	\$2,454,980	\$2,415,985	\$2,415,985	\$—	—%
Interfund Charges	\$2,797,720	\$2,845,497	\$2,671,933	\$2,671,933	\$—	—%
Intrafund Charges	\$4,456,866	\$3,746,149	\$4,372,954	\$4,372,954	\$—	—%
Gross Expenditures/Appropriations	\$25,619,104	\$25,129,020	\$25,639,201	\$25,714,201	\$75,000	0.3%
Total Expenditures/Appropriations	\$25,619,104	\$25,129,020	\$25,639,201	\$25,714,201	\$75,000	0.3%
Revenue from Use Of Money & Property	\$750	\$—	\$—	\$—	\$—	—%
Revenue	\$750	\$—	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$100,662	\$—	\$193,318	\$193,318	\$—	—%
Total Interfund Reimbursements	\$100,662	\$—	\$193,318	\$193,318	\$—	—%
Total Revenue	\$101,412	\$—	\$193,318	\$193,318	\$—	—%
Net Cost	\$25,517,691	\$25,129,020	\$25,445,883	\$25,520,883	\$75,000	0.3%

Summary of Changes

The change in Net Cost is a result of a change in total appropriations due to the re-budgeting of prior year funds related to the Delta Conveyance Project.

Non-Departmental Revenues/General Fund

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Total Expenditures/Appropriations	\$—	\$—	\$—	\$—	\$—	—%
Revenue	\$924,848,540	\$892,290,240	\$928,285,164	\$930,444,068	\$2,158,904	0.2%
Total Interfund Reimbursements	\$12,950,369	\$15,101,227	\$14,464,429	\$14,464,429	\$—	—%
Total Revenue	\$937,798,909	\$907,391,467	\$942,749,593	\$944,908,497	\$2,158,904	0.2%
Net Cost	\$(937,798,909)	\$(907,391,467)	\$(942,749,593)	\$(944,908,497)	\$(2,158,904)	0.2%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Total Expenditures/Appropriations	\$—	\$—	\$—	\$—	\$—	—%
Taxes	\$855,479,169	\$827,277,358	\$860,178,934	\$864,540,119	\$4,361,185	0.5%
Licenses, Permits & Franchises	\$4,431,041	\$4,333,197	\$4,333,197	\$3,169,040	\$(1,164,157)	(26.9)%
Fines, Forfeitures & Penalties	\$8,065,005	\$8,375,000	\$8,375,000	\$8,375,000	\$—	—%
Revenue from Use Of Money & Property	\$18,626,439	\$14,700,000	\$14,700,000	\$13,300,000	\$(1,400,000)	(9.5)%
Intergovernmental Revenues	\$33,521,053	\$33,447,701	\$32,877,535	\$32,970,411	\$92,876	0.3%
Charges for Services	\$593	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$4,725,239	\$4,156,984	\$7,820,498	\$8,089,498	\$269,000	3.4%
Revenue	\$924,848,540	\$892,290,240	\$928,285,164	\$930,444,068	\$2,158,904	0.2%
Other Interfund Reimbursements	\$12,950,369	\$15,101,227	\$14,464,429	\$14,464,429	\$—	—%
Total Interfund Reimbursements	\$12,950,369	\$15,101,227	\$14,464,429	\$14,464,429	\$—	—%
Total Revenue	\$937,798,909	\$907,391,467	\$942,749,593	\$944,908,497	\$2,158,904	0.2%
Net Cost	\$(937,798,909)	\$(907,391,467)	\$(942,749,593)	\$(944,908,497)	\$(2,158,904)	0.2%

Summary of Changes

The change in Net Cost is a result of changes to total revenue which is due to:

- An increase in Unsecured Property Tax as a result of significant equipment additions to warehouse data centers by one of the County's largest taxpayers.
- An increase in projected Sales and Use Tax.

- A decrease in cable television franchise revenue as viewers turn to streaming services as an alternative to cable television.
- A decrease in projected Interest income from pooled investment earnings, resulting from cash balances that are expected to be lower as American Rescue Plan Act (ARPA) funds are spent down at a higher rate than in past year.

This budget unit shows a negative Net County Cost of \$944,908,497, 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 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
2004 Pension Obligation Bond - Debt Service	\$149,747,850	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Gross Expenditures/Appropriations	\$149,747,850	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Total Expenditures/Appropriations	\$149,747,850	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Total Financing Uses	\$149,747,850	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Revenue	\$149,876,014	\$149,036,984	\$127,969,736	\$127,969,736	\$—	—%
Total Revenue	\$149,876,014	\$149,036,984	\$127,969,736	\$127,969,736	\$—	—%
Total Use of Fund Balance	\$2,391,974	\$2,391,974	\$2,290,972	\$2,520,138	\$229,166	10.0%
Total Financing Sources	\$152,267,988	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Net Cost	\$(2,520,138)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,036,709	\$2,691,972	\$2,590,972	\$2,820,138	\$229,166	8.8%
Other Charges	\$148,711,141	\$148,736,986	\$127,669,736	\$127,669,736	\$—	—%
Gross Expenditures/Appropriations	\$149,747,850	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Total Expenditures/Appropriations	\$149,747,850	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Total Financing Uses	\$149,747,850	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Revenue from Use Of Money & Property	\$149,876,014	\$149,036,984	\$127,969,736	\$127,969,736	\$—	—%
Revenue	\$149,876,014	\$149,036,984	\$127,969,736	\$127,969,736	\$—	—%
Total Revenue	\$149,876,014	\$149,036,984	\$127,969,736	\$127,969,736	\$—	—%
Fund Balance	\$2,391,974	\$2,391,974	\$2,290,972	\$2,520,138	\$229,166	10.0%
Total Use of Fund Balance	\$2,391,974	\$2,391,974	\$2,290,972	\$2,520,138	\$229,166	10.0%
Total Financing Sources	\$152,267,988	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Net Cost	\$(2,520,138)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

2018 Refunding COPs-Debt Service

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
2018 Refunding COPs - Debt Service	\$9,867,732	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Gross Expenditures/Appropriations	\$9,867,732	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Total Expenditures/Appropriations	\$9,867,732	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Total Financing Uses	\$9,867,732	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Revenue	\$150,433	\$—	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$9,802,000	\$9,802,028	\$9,804,435	\$9,804,435	\$—	—%
Total Revenue	\$9,952,433	\$9,802,028	\$9,804,435	\$9,804,435	\$—	—%
Total Use of Fund Balance	\$547,485	\$547,485	\$506,327	\$632,186	\$125,859	24.9%
Total Financing Sources	\$10,499,918	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Net Cost	\$(632,186)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$212,064	\$687,513	\$646,387	\$772,246	\$125,859	19.5%
Other Charges	\$9,655,668	\$9,662,000	\$9,664,375	\$9,664,375	\$—	—%
Gross Expenditures/Appropriations	\$9,867,732	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Total Expenditures/Appropriations	\$9,867,732	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Total Financing Uses	\$9,867,732	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Revenue from Use Of Money & Property	\$150,433	\$—	\$—	\$—	\$—	—%
Revenue	\$150,433	\$—	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$9,802,000	\$9,802,028	\$9,804,435	\$9,804,435	\$—	—%
Total Interfund Reimbursements	\$9,802,000	\$9,802,028	\$9,804,435	\$9,804,435	\$—	—%
Total Revenue	\$9,952,433	\$9,802,028	\$9,804,435	\$9,804,435	\$—	—%
Fund Balance	\$547,485	\$547,485	\$506,327	\$632,186	\$125,859	24.9%
Total Use of Fund Balance	\$547,485	\$547,485	\$506,327	\$632,186	\$125,859	24.9%
Total Financing Sources	\$10,499,918	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Net Cost	\$(632,186)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

Reserve changes from the Approved Recommended Budget are detailed below:

- There are no changes to reserves.

2020 Refunding COPs-Debt Service

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
2020 Refunding COPs - Debt Service	\$3,965,386	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Gross Expenditures/Appropriations	\$3,965,386	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Total Expenditures/Appropriations	\$3,965,386	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Total Financing Uses	\$3,965,386	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Revenue	\$201,999	\$—	\$1,166,566	\$1,166,566	\$—	—%
Total Interfund Reimbursements	\$3,842,381	\$3,832,500	\$2,435,353	\$2,435,353	\$—	—%
Total Revenue	\$4,044,380	\$3,832,500	\$3,601,919	\$3,601,919	\$—	—%
Total Use of Fund Balance	\$369,581	\$369,581	\$399,423	\$448,576	\$49,153	12.3%
Total Financing Sources	\$4,413,961	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Net Cost	\$(448,575)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$227,886	\$464,581	\$269,342	\$318,495	\$49,153	18.2%
Other Charges	\$3,737,500	\$3,737,500	\$3,732,000	\$3,732,000	\$—	—%
Gross Expenditures/Appropriations	\$3,965,386	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Total Expenditures/Appropriations	\$3,965,386	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Total Financing Uses	\$3,965,386	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Revenue from Use Of Money & Property	\$201,999	\$—	\$52,956	\$52,956	\$—	—%
Charges for Services	\$—	\$—	\$1,113,610	\$1,113,610	\$—	—%
Revenue	\$201,999	\$—	\$1,166,566	\$1,166,566	\$—	—%
Other Interfund Reimbursements	\$3,842,381	\$3,832,500	\$2,435,353	\$2,435,353	\$—	—%
Total Interfund Reimbursements	\$3,842,381	\$3,832,500	\$2,435,353	\$2,435,353	\$—	—%
Total Revenue	\$4,044,380	\$3,832,500	\$3,601,919	\$3,601,919	\$—	—%
Fund Balance	\$369,581	\$369,581	\$399,423	\$448,576	\$49,153	12.3%
Total Use of Fund Balance	\$369,581	\$369,581	\$399,423	\$448,576	\$49,153	12.3%
Total Financing Sources	\$4,413,961	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Net Cost	\$(448,575)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

Reserve changes from the Approved Recommended Budget are detailed below:

- There are no changes to reserves.

Juvenile Courthouse Project-Debt Service

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
2003 COPs - Juvenile Courthouse - Debt Service	\$2,387,262	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Gross Expenditures/Appropriations	\$2,387,262	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Total Expenditures/Appropriations	\$2,387,262	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Total Financing Uses	\$2,387,262	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Revenue	\$166,581	\$—	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$2,249,282	\$2,249,282	\$2,250,419	\$2,250,419	\$—	—%
Total Revenue	\$2,415,863	\$2,249,282	\$2,250,419	\$2,250,419	\$—	—%
Total Use of Fund Balance	\$378,234	\$378,234	\$344,296	\$407,897	\$63,601	18.5%
Total Financing Sources	\$2,794,097	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Net Cost	\$(406,835)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$173,924	\$413,234	\$379,296	\$442,897	\$63,601	16.8%
Other Charges	\$2,213,338	\$2,214,282	\$2,215,419	\$2,215,419	\$—	—%
Gross Expenditures/Appropriations	\$2,387,262	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Total Expenditures/Appropriations	\$2,387,262	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Total Financing Uses	\$2,387,262	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Revenue from Use Of Money & Property	\$166,581	\$—	\$—	\$—	\$—	—%
Revenue	\$166,581	\$—	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$2,249,282	\$2,249,282	\$2,250,419	\$2,250,419	\$—	—%
Total Interfund Reimbursements	\$2,249,282	\$2,249,282	\$2,250,419	\$2,250,419	\$—	—%
Total Revenue	\$2,415,863	\$2,249,282	\$2,250,419	\$2,250,419	\$—	—%
Reserve Release	\$—	\$—	\$1,062	\$1,062	\$—	—%
Fund Balance	\$378,234	\$378,234	\$343,234	\$406,835	\$63,601	18.5%
Total Use of Fund Balance	\$378,234	\$378,234	\$344,296	\$407,897	\$63,601	18.5%
Total Financing Sources	\$2,794,097	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Net Cost	\$(406,835)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

Reserve changes from the Approved Recommended Budget are detailed below:

- There are no changes to reserves.

Public Safety Sales Tax

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Public Safety Sales Tax (Proposition 172)	\$171,036,420	\$173,062,330	\$175,204,175	\$175,204,175	\$—	—%
Gross Expenditures/Appropriations	\$171,036,420	\$173,062,330	\$175,204,175	\$175,204,175	\$—	—%
Total Expenditures/Appropriations	\$171,036,420	\$173,062,330	\$175,204,175	\$175,204,175	\$—	—%
Provision for Reserves	\$—	\$—	\$—	\$8,980	\$8,980	—%
Total Financing Uses	\$171,036,420	\$173,062,330	\$175,204,175	\$175,213,155	\$8,980	0.0%
Revenue	\$171,011,013	\$173,027,944	\$175,204,175	\$175,204,175	\$—	—%
Total Revenue	\$171,011,013	\$173,027,944	\$175,204,175	\$175,204,175	\$—	—%
Total Use of Fund Balance	\$34,386	\$34,386	\$—	\$8,980	\$8,980	—%
Total Financing Sources	\$171,045,399	\$173,062,330	\$175,204,175	\$175,213,155	\$8,980	0.0%
Net Cost	\$(8,979)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$171,036,420	\$173,062,330	\$175,204,175	\$175,204,175	\$—	—%
Gross Expenditures/Appropriations	\$171,036,420	\$173,062,330	\$175,204,175	\$175,204,175	\$—	—%
Total Expenditures/Appropriations	\$171,036,420	\$173,062,330	\$175,204,175	\$175,204,175	\$—	—%
Provision for Reserves	\$—	\$—	\$—	\$8,980	\$8,980	—%
Total Financing Uses	\$171,036,420	\$173,062,330	\$175,204,175	\$175,213,155	\$8,980	0.0%
Revenue from Use Of Money & Property	\$5,723	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$171,005,290	\$173,027,944	\$175,204,175	\$175,204,175	\$—	—%
Revenue	\$171,011,013	\$173,027,944	\$175,204,175	\$175,204,175	\$—	—%
Total Revenue	\$171,011,013	\$173,027,944	\$175,204,175	\$175,204,175	\$—	—%
Reserve Release	\$18,894	\$18,894	\$—	\$—	\$—	—%
Fund Balance	\$15,492	\$15,492	\$—	\$8,980	\$8,980	—%
Total Use of Fund Balance	\$34,386	\$34,386	\$—	\$8,980	\$8,980	—%
Total Financing Sources	\$171,045,399	\$173,062,330	\$175,204,175	\$175,213,155	\$8,980	0.0%
Net Cost	\$(8,979)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

Reserve changes from the Approved Recommended Budget are detailed below:

- Public Safety Sales Tax reserve has increased \$8,980.

Public Safety Sales Tax Allocations

	FY 2025-26 Approved Budget	FY 2025-26 Revised Recommended
Public Safety Sales Tax		
District Attorney	\$20,148,479	\$20,148,479
Probation	\$28,680,925	\$28,680,925
Sheriff	\$126,374,771	\$126,374,771
Public Safety Sales Tax Total	\$175,204,175	\$175,204,175

Teeter Plan

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Teeter Plan Debt Service	\$42,183,776	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Gross Expenditures/Appropriations	\$42,183,776	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Total Expenditures/Appropriations	\$42,183,776	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Total Financing Uses	\$42,183,776	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Revenue	\$42,410,714	\$45,779,091	\$45,779,091	\$49,655,072	\$3,875,981	8.5%
Total Revenue	\$42,410,714	\$45,779,091	\$45,779,091	\$49,655,072	\$3,875,981	8.5%
Total Use of Fund Balance	\$3,553,146	\$3,553,146	\$3,553,146	\$3,780,084	\$226,938	6.4%
Total Financing Sources	\$45,963,860	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Net Cost	\$(3,780,084)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$29,233,407	\$34,231,010	\$34,867,808	\$38,970,727	\$4,102,919	11.8%
Interfund Charges	\$12,950,369	\$15,101,227	\$14,464,429	\$14,464,429	\$—	—%
Gross Expenditures/Appropriations	\$42,183,776	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Total Expenditures/Appropriations	\$42,183,776	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Total Financing Uses	\$42,183,776	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Revenue from Use Of Money & Property	\$31,972	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$41,761,815	\$45,779,091	\$45,779,091	\$49,655,072	\$3,875,981	8.5%
Other Financing Sources	\$616,927	\$—	\$—	\$—	\$—	—%
Revenue	\$42,410,714	\$45,779,091	\$45,779,091	\$49,655,072	\$3,875,981	8.5%
Total Revenue	\$42,410,714	\$45,779,091	\$45,779,091	\$49,655,072	\$3,875,981	8.5%
Fund Balance	\$3,553,146	\$3,553,146	\$3,553,146	\$3,780,084	\$226,938	6.4%
Total Use of Fund Balance	\$3,553,146	\$3,553,146	\$3,553,146	\$3,780,084	\$226,938	6.4%
Total Financing Sources	\$45,963,860	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Net Cost	\$(3,780,084)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- In Fiscal Year 2025-26, the total requirement for the Teeter Plan debt service is \$53,435,156, consisting of \$38,970,727 for principal and interest payments and \$14,464,429 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 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Transient Occupancy Tax (TOT)	\$3,714,741	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Gross Expenditures/Appropriations	\$3,714,741	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Total Expenditures/Appropriations	\$3,714,741	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Total Financing Uses	\$3,714,741	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Revenue	\$65,704	\$50,000	\$50,000	\$50,000	\$—	—%
Total Interfund Reimbursements	\$3,404,133	\$3,362,509	\$3,588,781	\$3,459,015	\$(129,766)	(3.6)%
Total Revenue	\$3,469,837	\$3,412,509	\$3,638,781	\$3,509,015	\$(129,766)	(3.6)%
Total Use of Fund Balance	\$1,952,329	\$1,952,329	\$1,721,189	\$1,707,423	\$(13,766)	(0.8)%
Total Financing Sources	\$5,422,166	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Net Cost	\$(1,707,425)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$73,338	\$121,355	\$63,736	\$57,983	\$(5,753)	(9.0)%
Other Charges	\$3,550,822	\$5,168,483	\$5,221,234	\$5,083,455	\$(137,779)	(2.6)%
Interfund Charges	\$90,582	\$75,000	\$75,000	\$75,000	\$—	—%
Gross Expenditures/Appropriations	\$3,714,741	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Total Expenditures/Appropriations	\$3,714,741	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Total Financing Uses	\$3,714,741	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Revenue from Use Of Money & Property	\$65,704	\$50,000	\$50,000	\$50,000	\$—	—%
Revenue	\$65,704	\$50,000	\$50,000	\$50,000	\$—	—%
Other Interfund Reimbursements	\$3,404,133	\$3,362,509	\$3,588,781	\$3,459,015	\$(129,766)	(3.6)%
Total Interfund Reimbursements	\$3,404,133	\$3,362,509	\$3,588,781	\$3,459,015	\$(129,766)	(3.6)%
Total Revenue	\$3,469,837	\$3,412,509	\$3,638,781	\$3,509,015	\$(129,766)	(3.6)%
Reserve Release	\$1	\$1	\$—	\$—	\$—	—%
Fund Balance	\$1,952,328	\$1,952,328	\$1,721,189	\$1,707,423	\$(13,766)	(0.8)%
Total Use of Fund Balance	\$1,952,329	\$1,952,329	\$1,721,189	\$1,707,423	\$(13,766)	(0.8)%
Total Financing Sources	\$5,422,166	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Net Cost	\$(1,707,425)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations and total revenue, including interfund reimbursements, is due to a decrease in re-budgeting of prior year projects.

