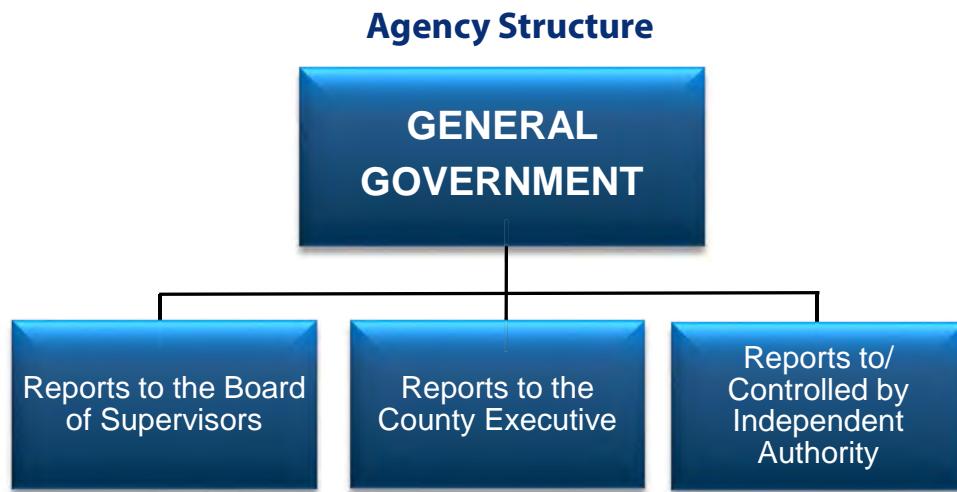


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General Government departments are those that report directly to the Board of Supervisors or to the County Executive. In addition, the Executive Officer of the Civil Service Commission reports to an independent authority, the Civil Service Commission.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

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

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

Reports to/controlled by Independent Authority – Civil Service Commission

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5980000	Appropriation For Contingency	\$15,104,505	\$15,104,505	\$15,104,505	—
001A	4210000	Civil Service Commission	\$549,983	\$549,983	\$489,983	2.0
001A	4010000	Clerk of the Board	\$5,083,147	\$4,672,959	\$2,948,110	20.0
001A	4810000	County Counsel	\$23,750,975	\$7,889,869	\$3,820,496	77.5
001A	5910000	County Executive	—	—	—	—
001A	5730000	County Executive Cabinet	\$26,811,344	\$6,928,663	\$1,393,683	51.0
001A	5110000	Financing-Transfers/Reimbursement	\$6,050,926	\$6,050,926	\$6,050,926	—
001A	5770000	Non-Departmental Costs/General Fund	\$25,102,769	\$25,102,769	\$25,102,769	—

Budget Units/Departments Summary

Budget Fund	Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5700000	Non-Departmental Revenues/General Fund	—	—	\$(904,113,918)	—
General Fund Total			\$102,453,649	\$66,299,674	\$(849,203,446)	150.5
001F	5060000	Community Investment Program	\$65,542	\$65,542	—	—
001G	5790000	Neighborhood Revitalization	\$4,132,387	\$4,132,387	—	—
001J	7460000	Public Safety Sales Tax	\$180,319,324	\$180,319,324	—	—
001K	7480000	1991 Realignment	\$403,700,761	\$403,700,761	—	—
001M	7440000	2011 Realignment	\$438,796,586	\$438,796,586	—	—
015A	4060000	Transient-Occupancy Tax	\$5,610,178	\$5,610,178	—	—
016A	5940000	Teeter Plan	\$43,604,591	\$43,604,591	—	—
030A	9030000	Interagency Procurement	\$3,832,500	\$3,832,500	—	—
101A	3070000	Antelope Public Facilities Financing Plan	\$3,880,379	\$3,880,379	—	—
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	\$5,324,784	\$5,324,784	—	—
107A	3090000	Laguna Community Facilities District	\$292,639	\$292,639	—	—
108A	2840000	Vineyard Public Facilities Financing Plan	\$13,519,805	\$13,519,805	—	—
115A	3081000	Bradshaw/US 50 Financing District	—	—	—	—
118A	1182880	Florin Road Capital Project	\$436,429	\$436,429	—	—
130A	1300000	Laguna Stonelake CFD	\$370,595	\$370,595	—	—
131A	1310000	Park Meadows CFD-Bond Proceeds	\$199,653	\$199,653	—	—
132A	1320000	Mather Landscape Maint CFD	\$527,937	\$527,937	—	—
136A	1360000	Mather PFFP	\$820,558	\$820,558	—	—
139A	1390000	Metro Air Park 2001 CFD 2000-1	\$27,100,296	\$27,100,296	—	—
140A	1400000	McClellan CFD 2004-1	\$974,338	\$974,338	—	—
142A	1420000	Metro Air Park Services Tax	\$1,260,703	\$1,260,703	—	—
143A	1430000	North Vineyard Station Specific Plan	\$6,074,527	\$6,074,527	—	—
144A	1440000	North Vineyard Station CFDs	\$6,003,685	\$6,003,685	—	—
145A	1450000	Florin Vineyard Comm Plan	\$5,423,312	\$5,423,312	—	—
146A	1460000	Metro Air Park Impact Fees	\$36,373,912	\$36,373,912	—	—
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	\$717,317	\$717,317	—	—
160A	1600000	Countywide Library Facilities	\$5,904,015	\$5,904,015	—	—
257A	2857000	CSA No. 10	\$519,134	\$519,134	—	—
277A	9277000	Fixed Asset Revolving	\$3,841,576	\$3,841,576	—	—
280A	9280000	Juvenile Courthouse Project-Debt Service	\$2,531,427	\$2,531,427	—	—
282A	9282000	2004 Pension Obligation Bond-Debt Service	\$150,895,858	\$150,895,858	—	—
284A	9284000	Tobacco Litigation Settlement-Capital Projects	—	—	—	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
300A	9300000	2010 Refunding COPs-Debt Service	—	—	—	—
301A	3011000	2020 Refunding COPs-Debt Service	\$4,127,238	\$4,127,238	—	—
307A	9307001	2018 Refunding COPs-Debt Service	\$10,259,684	\$10,259,684	—	—
313A	9313000	Pension Obligation Bond-Debt Service	\$154,087	\$154,087	—	—
Non-General Fund Total			\$1,367,595,757	\$1,367,595,757	—	—
Grand Total			\$1,470,049,406	\$1,433,895,431	\$(849,203,446)	150.5

1991 Realignment

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
CalWORKs-Related	\$170,787,951	\$174,573,089	\$176,321,313	\$1,748,224	1.0%
Mental Health	\$62,199,032	\$65,990,994	\$50,465,345	\$(15,525,649)	(23.5)%
Public Health	\$18,886,594	\$18,128,292	\$19,333,372	\$1,205,080	6.6%
Social Services	\$134,756,342	\$160,870,493	\$157,580,731	\$(3,289,762)	(2.0)%
Gross Expenditures/Appropriations	\$386,629,920	\$419,562,868	\$403,700,761	\$(15,862,107)	(3.8)%
Total Expenditures/Appropriations	\$386,629,920	\$419,562,868	\$403,700,761	\$(15,862,107)	(3.8)%
Provision for Reserves	\$1,458,841	\$10,260,274	\$22,050,536	\$11,790,262	114.9%
Total Financing Uses	\$388,088,761	\$429,823,142	\$425,751,297	\$(4,071,845)	(0.9)%
Revenue	\$408,658,623	\$357,874,522	\$398,369,892	\$40,495,370	11.3%
Total Revenue	\$408,658,623	\$357,874,522	\$398,369,892	\$40,495,370	11.3%
Total Use of Fund Balance	\$35,010,708	\$71,948,620	\$27,381,405	\$(44,567,215)	(61.9)%
Total Financing Sources	\$443,669,331	\$429,823,142	\$425,751,297	\$(4,071,845)	(0.9)%
Net Cost	\$(55,580,571)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$386,629,920	\$419,562,868	\$403,700,761	\$(15,862,107)	(3.8)%
Gross Expenditures	\$386,629,920	\$419,562,868	\$403,700,761	\$(15,862,107)	(3.8)%
Total Expenditures/Appropriations	\$386,629,920	\$419,562,868	\$403,700,761	\$(15,862,107)	(3.8)%
Provision for Reserves	\$1,458,841	\$10,260,274	\$22,050,536	\$11,790,262	114.9%
Total Financing Uses	\$388,088,761	\$429,823,142	\$425,751,297	\$(4,071,845)	(0.9)%
Intergovernmental Revenues	\$408,658,623	\$357,874,522	\$398,369,892	\$40,495,370	11.3%
Revenue	\$408,658,623	\$357,874,522	\$398,369,892	\$40,495,370	11.3%
Total Revenue	\$408,658,623	\$357,874,522	\$398,369,892	\$40,495,370	11.3%
Reserve Release	—	\$16,368,048	\$6,595,117	\$(9,772,931)	(59.7)%
Fund Balance	\$35,010,708	\$55,580,572	\$20,786,288	\$(34,794,284)	(62.6)%
Total Use of Fund Balance	\$35,010,708	\$71,948,620	\$27,381,405	\$(44,567,215)	(61.9)%
Total Financing Sources	\$443,669,331	\$429,823,142	\$425,751,297	\$(4,071,845)	(0.9)%
Net Cost	\$(55,580,571)	—	—	—	—%

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit. A summary of applicable growth is provided in this section.

Summary of Recommended Growth by Program

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

1991 Realignment Allocations

	FY 2023-24 Adopted Budget	FY 2024-25 Recommended Budget
CalWORKs Maintenance of Effort		
Human Assistance-Aid Payments	\$75,764,711	\$69,318,226
CalWORKs Maintenance of Effort Total	\$75,764,711	\$69,318,226
Child Poverty And Family Supplemental Support		
Human Assistance-Aid Payments	\$60,224,613	\$68,419,322
Child Poverty And Family Supplemental Support Total	\$60,224,613	\$68,419,322
Family Support		
Human Assistance-Administration	\$0	\$0
Human Assistance-Aid Payments	\$38,583,765	\$38,583,765
Family Support Total	\$38,583,765	\$38,583,765
Mental Health		
Child, Family and Adult Services	\$0	\$2,400,561
Correctional Health Services	\$4,870,275	\$6,649,002
Health Services	\$59,623,134	\$41,415,782
Juvenile Medical Services	\$1,497,585	\$0
Mental Health Total	\$65,990,994	\$50,465,345
Public Health		
Correctional Health Services	\$2,176,442	\$2,176,442
Health - Medical Treatment Payments	\$2,292,208	\$1,992,208
Health Services	\$13,659,642	\$15,164,722
Public Health Total	\$18,128,292	\$19,333,372
Social Services		
Child, Family and Adult Services	\$24,013,046	\$24,733,437
Health Services	\$1,408,263	\$1,450,511
Homeless Services and Housing	\$1,838,586	\$1,838,586
Human Assistance-Administration	\$15,001,409	\$16,481,451
Human Assistance-Aid Payments	\$22,816,843	\$13,452,706
IHSS Provider Payments	\$95,792,346	\$99,624,040
Social Services Total	\$160,870,493	\$157,580,731
1991 Realignment Total	\$419,562,868	\$403,700,761

CalWORKS-Related

Program Overview

CalWORKs-Related funding categories include the following:

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$170,787,951	\$174,573,089	\$176,321,313	\$1,748,224	1.0%
Gross Expenditures	\$170,787,951	\$174,573,089	\$176,321,313	\$1,748,224	1.0%
Total Expenditures/Appropriations	\$170,787,951	\$174,573,089	\$176,321,313	\$1,748,224	1.0%
Total Financing Uses	\$170,787,951	\$174,573,089	\$176,321,313	\$1,748,224	1.0%
Intergovernmental Revenues	\$183,908,306	\$138,793,361	\$176,321,313	\$37,527,952	27.0%
Revenue	\$183,908,306	\$138,793,361	\$176,321,313	\$37,527,952	27.0%
Total Revenue	\$183,908,306	\$138,793,361	\$176,321,313	\$37,527,952	27.0%
Fund Balance	\$22,659,374	\$35,779,728	—	\$(35,779,728)	(100.0)%
Total Use of Fund Balance	\$22,659,374	\$35,779,728	—	\$(35,779,728)	(100.0)%
Total Financing Sources	\$206,567,680	\$174,573,089	\$176,321,313	\$1,748,224	1.0%
Net Cost	\$(35,779,728)	—	—	—	—%

Summary of Changes

The increase in total appropriations and revenues is due to a higher anticipated allocation from the State, which offsets the State share of CalWORKs costs.

Mental Health

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$62,199,032	\$65,990,994	\$50,465,345	\$(15,525,649)	(23.5)%
Gross Expenditures	\$62,199,032	\$65,990,994	\$50,465,345	\$(15,525,649)	(23.5)%
Total Expenditures/Appropriations	\$62,199,032	\$65,990,994	\$50,465,345	\$(15,525,649)	(23.5)%
Provision for Reserves	\$1,288,086	\$6,902,886	\$20,560,829	\$13,657,943	197.9%
Total Financing Uses	\$63,487,118	\$72,893,880	\$71,026,174	\$(1,867,706)	(2.6)%
Intergovernmental Revenues	\$70,390,004	\$65,613,097	\$66,543,323	\$930,226	1.4%
Revenue	\$70,390,004	\$65,613,097	\$66,543,323	\$930,226	1.4%
Total Revenue	\$70,390,004	\$65,613,097	\$66,543,323	\$930,226	1.4%
Reserve Release	—	\$377,897	—	\$(377,897)	(100.0)%
Fund Balance	—	\$6,902,886	\$4,482,851	\$(2,420,035)	(35.1)%
Total Use of Fund Balance	—	\$7,280,783	\$4,482,851	\$(2,797,932)	(38.4)%
Total Financing Sources	\$70,390,004	\$72,893,880	\$71,026,174	\$(1,867,706)	(2.6)%
Net Cost	\$(6,902,885)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A significant decrease due to an increase in use of other funding sources to fund Department of Health Services expenditures that could otherwise be funded with Realignment.
- A new use of Realignment to fund eligible mental health expenditures in the Department of Child, Family, and Adult Services.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An anticipated net decrease in 1991 Realignment statewide sales tax revenue, which is partially offset by an increase in statewide VLF funding, as a result of the changes in the economic environment.

- An increase due to prior year updates that increased the estimated level of base VLF funding available.
- An increase due to removal of a CMS Financial Review audit adjustment, because the audit-related withholding is no longer anticipated.
- Recommended growth detailed later in this section.

Reserve changes from the prior year Adopted Budget are detailed below:

- Mental Health reserve has increased \$20,560,829.

Recommended Growth Detail for the Program

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

Public Health

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$18,886,594	\$18,128,292	\$19,333,372	\$1,205,080	6.6%
Gross Expenditures	\$18,886,594	\$18,128,292	\$19,333,372	\$1,205,080	6.6%
Total Expenditures/Appropriations	\$18,886,594	\$18,128,292	\$19,333,372	\$1,205,080	6.6%
Provision for Reserves	\$170,755	\$247,124	\$1,489,707	\$1,242,583	502.8%
Total Financing Uses	\$19,057,349	\$18,375,416	\$20,823,079	\$2,447,663	13.3%
Intergovernmental Revenues	\$19,133,717	\$17,342,280	\$17,888,576	\$546,296	3.2%
Revenue	\$19,133,717	\$17,342,280	\$17,888,576	\$546,296	3.2%
Total Revenue	\$19,133,717	\$17,342,280	\$17,888,576	\$546,296	3.2%
Reserve Release	—	\$786,012	—	\$(786,012)	(100.0)%
Fund Balance	\$170,755	\$247,124	\$2,934,503	\$2,687,379	1,087.5%
Total Use of Fund Balance	\$170,755	\$1,033,136	\$2,934,503	\$1,901,367	184.0%
Total Financing Sources	\$19,304,472	\$18,375,416	\$20,823,079	\$2,447,663	13.3%
Net Cost	\$(247,123)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to an increase in transfers to various departments to fund Realignment eligible department programs.

The change in total revenue is due to an anticipated net increase in statewide 1991 Realignment revenues, as a result of the changes in the economic environment and prior year updates that increased the level of estimated base funding available.

Reserve changes from the prior year Adopted Budget are detailed below:

- Public Health reserve has increased \$1,489,707.

Social Services

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$134,756,342	\$160,870,493	\$157,580,731	\$(-3,289,762)	(2.0)%
Gross Expenditures	\$134,756,342	\$160,870,493	\$157,580,731	\$(-3,289,762)	(2.0)%
Total Expenditures/Appropriations	\$134,756,342	\$160,870,493	\$157,580,731	\$(-3,289,762)	(2.0)%
Provision for Reserves	—	\$3,110,264	—	\$(-3,110,264)	(100.0)%
Total Financing Uses	\$134,756,342	\$163,980,757	\$157,580,731	\$(-6,400,026)	(3.9)%
Intergovernmental Revenues	\$135,226,597	\$136,125,784	\$137,616,680	\$1,490,896	1.1%
Revenue	\$135,226,597	\$136,125,784	\$137,616,680	\$1,490,896	1.1%
Total Revenue	\$135,226,597	\$136,125,784	\$137,616,680	\$1,490,896	1.1%
Reserve Release	—	\$15,204,139	\$6,595,117	\$(-8,609,022)	(56.6)%
Fund Balance	\$12,180,579	\$12,650,834	\$13,368,934	\$718,100	5.7%
Total Use of Fund Balance	\$12,180,579	\$27,854,973	\$19,964,051	\$(-7,890,922)	(28.3)%
Total Financing Sources	\$147,407,176	\$163,980,757	\$157,580,731	\$(-6,400,026)	(3.9)%
Net Cost	\$(-12,650,834)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to an effort to bring budgeted transfers to Departments into closer alignment with the anticipated eligible expenditure levels and to bring the budget closer to structural balance.

The change in total revenue is due to an anticipated net increase in statewide 1991 Realignment sales tax and VLF revenues, as a result of the changes in the economic environment and prior year growth updates, which have increased the level of base funding available.

Reserve changes from the prior year Adopted Budget are detailed below:

- Social Services reserve has decreased \$6,595,117.

2011 Realignment

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Behavioral Health	\$105,199,127	\$119,054,522	\$126,490,913	\$7,436,391	6.2%
Community Corrections (AB 109)	\$81,070,746	\$74,799,579	\$76,552,744	\$1,753,165	2.3%
Community Corrections Planning	\$217,940	\$199,237	\$201,318	\$2,081	1.0%
Local Innovation	—	\$1,395,000	\$1,330,000	\$(65,000)	(4.7)%
Other Law Enforcement/Public Safety	\$69,411,991	\$75,775,388	\$74,993,577	\$(781,811)	(1.0)%
Protective Services	\$171,371,768	\$162,664,396	\$159,228,034	\$(3,436,362)	(2.1)%
Gross Expenditures/Appropriations	\$427,271,572	\$433,888,122	\$438,796,586	\$4,908,464	1.1%
Total Expenditures/Appropriations	\$427,271,572	\$433,888,122	\$438,796,586	\$4,908,464	1.1%
Provision for Reserves	\$11,205,590	\$32,094,266	\$4,713,719	\$(27,380,547)	(85.3)%
Total Financing Uses	\$438,477,162	\$465,982,388	\$443,510,305	\$(22,472,083)	(4.8)%
Revenue	\$461,945,972	\$423,617,865	\$414,535,297	\$(9,082,568)	(2.1)%
Total Revenue	\$461,945,972	\$423,617,865	\$414,535,297	\$(9,082,568)	(2.1)%
Total Use of Fund Balance	\$15,319,803	\$42,364,523	\$28,975,008	\$(13,389,515)	(31.6)%
Total Financing Sources	\$477,265,775	\$465,982,388	\$443,510,305	\$(22,472,083)	(4.8)%
Net Cost	\$(38,788,613)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$427,271,572	\$433,888,122	\$438,796,586	\$4,908,464	1.1%
Gross Expenditures	\$427,271,572	\$433,888,122	\$438,796,586	\$4,908,464	1.1%
Total Expenditures/Appropriations	\$427,271,572	\$433,888,122	\$438,796,586	\$4,908,464	1.1%
Provision for Reserves	\$11,205,590	\$32,094,266	\$4,713,719	\$(27,380,547)	(85.3)%
Total Financing Uses	\$438,477,162	\$465,982,388	\$443,510,305	\$(22,472,083)	(4.8)%
Intergovernmental Revenues	\$461,945,972	\$423,617,865	\$414,535,297	\$(9,082,568)	(2.1)%
Revenue	\$461,945,972	\$423,617,865	\$414,535,297	\$(9,082,568)	(2.1)%
Total Revenue	\$461,945,972	\$423,617,865	\$414,535,297	\$(9,082,568)	(2.1)%
Reserve Release	—	\$3,575,913	\$19,863,408	\$16,287,495	455.5%
Fund Balance	\$15,319,803	\$38,788,610	\$9,111,600	\$(29,677,010)	(76.5)%
Total Use of Fund Balance	\$15,319,803	\$42,364,523	\$28,975,008	\$(13,389,515)	(31.6)%
Total Financing Sources	\$477,265,775	\$465,982,388	\$443,510,305	\$(22,472,083)	(4.8)%
Net Cost	\$(38,788,613)	—	—	—	—%

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit. A summary of applicable growth is provided in this section.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Behavioral Health	3,864,755	—	3,864,755	—	—
Community Corrections (AB 109)	376,000	—	376,000	—	—

2011 Realignment Allocations

	FY 2023-24 Adopted Budget	FY 2024-25 Recommended Budget
Booking and Processing Services		
Correctional Health Services	\$134,829	\$134,829
Sheriff	\$2,112,322	\$2,112,323
Booking and Processing Services Total	\$2,247,151	\$2,247,152
CA Office of Emergency Services		
Sheriff	\$4,668,594	\$4,668,594
CA Office of Emergency Services Total	\$4,668,594	\$4,668,594
Citizens Option for Public Safety		
District Attorney	\$794,257	\$742,507
Sheriff	\$2,464,390	\$2,288,000
Citizens Option for Public Safety Total	\$3,258,647	\$3,030,507
District Attorney and Public Defender		
District Attorney	\$1,557,091	\$1,603,803
Public Defender	\$1,557,090	\$1,603,803
District Attorney and Public Defender Total	\$3,114,181	\$3,207,606
Juvenile Probation Activities		
Probation	\$5,801,715	\$5,393,054
Juvenile Probation Activities Total	\$5,801,715	\$5,393,054
Juvenile Justice Program		
Probation	\$7,711,233	\$7,572,467
Juvenile Justice Program Total	\$7,711,233	\$7,572,467
Youthful Offender Block Grant		
Probation	\$13,444,549	\$13,847,885
Youth Offender Block Grant Total	\$13,444,549	\$13,847,885
Juvenile Re-entry Grant		
Probation	\$900,125	\$1,227,207
Juvenile Re-entry Grant Total	\$900,125	\$1,227,207
Trial Court Security		
Sheriff	\$34,629,193	\$33,799,105
Trial Court Security Total	\$34,629,193	\$33,799,105
Other Law Enforcement/Public Safety Total	\$75,775,388	\$74,993,577
Community Corrections (AB 109)		
Correctional Health Services	\$14,353,774	\$12,170,000
District Attorney	\$1,047,748	\$3,004,619
Probation	\$33,130,516	\$34,124,431
Public Defender	\$1,094,122	\$1,733,944
Sheriff	\$25,173,419	\$25,519,750
Community Corrections (AB 109) Total	\$74,799,579	\$76,552,744
Local Innovation Fund		
Probation	\$1,395,000	\$1,330,000
Local Innovation Fund Total	\$1,395,000	\$1,330,000
Behavioral Health		
Health Services	\$119,054,522	\$126,490,913
Behavioral Health Total	\$119,054,522	\$126,490,913
Protective Services		
Child, Family and Adult Services	\$79,050,809	\$77,786,834
Health Services	\$220,000	\$220,000
Human Assistance-Administration	\$3,012,541	\$2,185,916
Human Assistance-Aid Payments	\$80,039,545	\$78,759,761
Probation	\$341,502	\$275,523
Protective Services Total	\$162,664,397	\$159,228,034
2011 Realignment Total	\$433,688,886	\$438,595,268
Community Corrections Planning		
CCP	\$199,237	\$201,318
Community Corrections Planning Total	\$199,237	\$201,318
2011 Realignment and Community Corrections Planning Total	\$433,888,122	\$438,796,586

Behavioral Health

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$105,199,127	\$119,054,522	\$126,490,913	\$7,436,391	6.2%
Gross Expenditures	\$105,199,127	\$119,054,522	\$126,490,913	\$7,436,391	6.2%
Total Expenditures/Appropriations	\$105,199,127	\$119,054,522	\$126,490,913	\$7,436,391	6.2%
Provision for Reserves	\$790,891	\$16,588,792	—	\$(16,588,792)	(100.0)%
Total Financing Uses	\$105,990,018	\$135,643,314	\$126,490,913	\$(9,152,401)	(6.7)%
Intergovernmental Revenues	\$128,521,257	\$113,111,746	\$108,996,283	\$(4,115,463)	(3.6)%
Revenue	\$128,521,257	\$113,111,746	\$108,996,283	\$(4,115,463)	(3.6)%
Total Revenue	\$128,521,257	\$113,111,746	\$108,996,283	\$(4,115,463)	(3.6)%
Reserve Release	—	—	\$17,494,630	\$17,494,630	—%
Fund Balance	\$329	\$22,531,568	—	\$(22,531,568)	(100.0)%
Total Use of Fund Balance	\$329	\$22,531,568	\$17,494,630	\$(5,036,938)	(22.4)%
Total Financing Sources	\$128,521,586	\$135,643,314	\$126,490,913	\$(9,152,401)	(6.7)%
Net Cost	\$(22,531,568)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An estimated decrease in statewide revenues, which is partially offset by an increase in the use of fund balance, to transfer to fund the Behavioral Health Realignment eligible programs in Health Services.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An anticipated decrease in statewide sales tax revenue as a result of changes in the economic conditions.
- Recommended growth detailed later in this section.

Reserve changes from the prior year Adopted Budget are detailed below:

- Behavioral Health reserve has decreased \$17,494,630.

Recommended Growth Detail for the Program

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

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

Community Corrections (AB 109)

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$81,070,746	\$74,799,579	\$76,552,744	\$1,753,165	2.3%
Gross Expenditures	\$81,070,746	\$74,799,579	\$76,552,744	\$1,753,165	2.3%
Total Expenditures/Appropriations	\$81,070,746	\$74,799,579	\$76,552,744	\$1,753,165	2.3%
Provision for Reserves	—	\$13,525,503	\$1,738,925	\$(11,786,578)	(87.1)%
Total Financing Uses	\$81,070,746	\$88,325,082	\$78,291,669	\$(10,033,413)	(11.4)%
Intergovernmental Revenues	\$84,575,275	\$75,211,154	\$73,745,410	\$(1,465,744)	(1.9)%
Revenue	\$84,575,275	\$75,211,154	\$73,745,410	\$(1,465,744)	(1.9)%
Total Revenue	\$84,575,275	\$75,211,154	\$73,745,410	\$(1,465,744)	(1.9)%
Fund Balance	\$9,609,400	\$13,113,928	\$4,546,259	\$(8,567,669)	(65.3)%
Total Use of Fund Balance	\$9,609,400	\$13,113,928	\$4,546,259	\$(8,567,669)	(65.3)%
Total Financing Sources	\$94,184,675	\$88,325,082	\$78,291,669	\$(10,033,413)	(11.4)%
Net Cost	\$(13,113,929)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An estimated increase in AB109 Community Corrections eligible Department program expenditures.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An anticipated decrease in statewide sales tax revenue as a result of changes in the economic conditions.
- Recommended growth detailed later in this section.

Reserve changes from the prior year Adopted Budget are detailed below:

- AB 109 Community Corrections reserve has increased \$1,738,925.

Recommended Growth Detail for the Program

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

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

Community Corrections Planning

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$217,940	\$199,237	\$201,318	\$2,081	1.0%
Gross Expenditures	\$217,940	\$199,237	\$201,318	\$2,081	1.0%
Total Expenditures/Appropriations	\$217,940	\$199,237	\$201,318	\$2,081	1.0%
Provision for Reserves	\$468,233	\$2,930	—	\$(2,930)	(100.0)%
Total Financing Uses	\$686,173	\$202,167	\$201,318	\$(849)	(0.4)%
Intergovernmental Revenues	\$200,000	\$200,000	—	\$(200,000)	(100.0)%
Revenue	\$200,000	\$200,000	—	\$(200,000)	(100.0)%
Total Revenue	\$200,000	\$200,000	—	\$(200,000)	(100.0)%
Reserve Release	—	—	\$192,514	\$192,514	—%
Fund Balance	\$488,340	\$2,167	\$8,804	\$6,637	306.3%
Total Use of Fund Balance	\$488,340	\$2,167	\$201,318	\$199,151	9,190.2%
Total Financing Sources	\$688,340	\$202,167	\$201,318	\$(849)	(0.4)%
Net Cost	\$(2,167)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to an estimated increase in eligible Community Corrections Planning program expenditures, funded by an increase in the use of fund balance.

The change in total revenue is due to anticipated elimination of the Community Corrections Planning allocation by the State, as proposed in the FY 2024-25 Governor's January Budget.

Reserve changes from the prior year Adopted Budget are detailed below:

- Community Corrections Planning reserve has decreased \$192,514.

Local Innovation

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$1,395,000	\$1,330,000	\$(65,000)	(4.7)%
Gross Expenditures	—	\$1,395,000	\$1,330,000	\$(65,000)	(4.7)%
Total Expenditures/Appropriations	—	\$1,395,000	\$1,330,000	\$(65,000)	(4.7)%
Provision for Reserves	\$938,534	\$352,840	\$97,791	\$(255,049)	(72.3)%
Total Financing Uses	\$938,534	\$1,747,840	\$1,427,791	\$(320,049)	(18.3)%
Intergovernmental Revenues	\$1,979,692	\$289,344	—	\$(289,344)	(100.0)%
Revenue	\$1,979,692	\$289,344	—	\$(289,344)	(100.0)%
Total Revenue	\$1,979,692	\$289,344	—	\$(289,344)	(100.0)%
Fund Balance	\$417,338	\$1,458,496	\$1,427,791	\$(30,705)	(2.1)%
Total Use of Fund Balance	\$417,338	\$1,458,496	\$1,427,791	\$(30,705)	(2.1)%
Total Financing Sources	\$2,397,030	\$1,747,840	\$1,427,791	\$(320,049)	(18.3)%
Net Cost	\$(1,458,496)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to re-budgeting of the remaining balance for the Group Gun Violence Reduction and Prevention Pilot Program that was approved in the FY 2022-23 Revised Recommended Budget, as there have been delays in implementation of the pilot program.

The change in total revenue is due to projection of no sales tax growth for FY 2023-24.

Reserve changes from the prior year Adopted Budget are detailed below:

- Local Innovation reserve has increased \$97,791.

Other Law Enforcement/Public Safety

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$69,411,991	\$75,775,388	\$74,993,577	\$(781,811)	(1.0)%
Gross Expenditures	\$69,411,991	\$75,775,388	\$74,993,577	\$(781,811)	(1.0)%
Total Expenditures/Appropriations	\$69,411,991	\$75,775,388	\$74,993,577	\$(781,811)	(1.0)%
Provision for Reserves	\$9,007,932	\$1,624,201	\$2,877,003	\$1,252,802	77.1%
Total Financing Uses	\$78,419,923	\$77,399,589	\$77,870,580	\$470,991	0.6%
Intergovernmental Revenues	\$75,815,365	\$73,602,306	\$74,085,918	\$483,612	0.7%
Revenue	\$75,815,365	\$73,602,306	\$74,085,918	\$483,612	0.7%
Total Revenue	\$75,815,365	\$73,602,306	\$74,085,918	\$483,612	0.7%
Reserve Release	—	\$2,173,082	\$2,118,014	\$(55,068)	(2.5)%
Fund Balance	\$4,228,760	\$1,624,201	\$1,666,648	\$42,447	2.6%
Total Use of Fund Balance	\$4,228,760	\$3,797,283	\$3,784,662	\$(12,621)	(0.3)%
Total Financing Sources	\$80,044,125	\$77,399,589	\$77,870,580	\$470,991	0.6%
Net Cost	\$(1,624,201)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- Lower estimated funding available due to lower estimated statewide sales tax revenues in the District Attorney and Public Defender, Trial Court Security, Youthful Offender Block Grant, and Juvenile Re-entry Grant funding categories, which are partially offset by increases in the use of fund balance, to transfer to fund the Realignment eligible programs in Departments.

The change in total revenue is due to:

- An anticipated increase in the VLF funding from the State as a result of changes in the economic conditions and prior year growth updates in certain funding categories that increased the level of base VLF funding available.
- An anticipated decrease in statewide sales tax revenue as a result of changes in the economic conditions.

Reserve changes from the prior year Adopted Budget are detailed below:

- Citizen's Option for Public Safety reserve has increased \$559,002.
- District Attorney and Public Defender reserve has decreased \$200,916.
- Juvenile Justice Crime Prevention reserve has increased \$1,322,923.
- Juvenile Probation Activities reserve has increased \$995,076.
- Trial Court Security reserve has decreased \$554,491.
- Youthful Offender Block Grant reserve has decreased \$1,362,607.

Protective Services

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$171,371,768	\$162,664,396	\$159,228,034	\$(3,436,362)	(2.1)%
Gross Expenditures	\$171,371,768	\$162,664,396	\$159,228,034	\$(3,436,362)	(2.1)%
Total Expenditures/Appropriations	\$171,371,768	\$162,664,396	\$159,228,034	\$(3,436,362)	(2.1)%
Total Financing Uses	\$171,371,768	\$162,664,396	\$159,228,034	\$(3,436,362)	(2.1)%
Intergovernmental Revenues	\$170,854,382	\$161,203,315	\$157,707,686	\$(3,495,629)	(2.2)%
Revenue	\$170,854,382	\$161,203,315	\$157,707,686	\$(3,495,629)	(2.2)%
Total Revenue	\$170,854,382	\$161,203,315	\$157,707,686	\$(3,495,629)	(2.2)%
Reserve Release	—	\$1,402,831	\$58,250	\$(1,344,581)	(95.8)%
Fund Balance	\$575,636	\$58,250	\$1,462,098	\$1,403,848	2,410.0%
Total Use of Fund Balance	\$575,636	\$1,461,081	\$1,520,348	\$59,267	4.1%
Total Financing Sources	\$171,430,018	\$162,664,396	\$159,228,034	\$(3,436,362)	(2.1)%
Net Cost	\$(58,251)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to an estimated decrease in statewide sales tax revenue, which is partially offset by increase in the use of fund balance, to transfer to fund the Realignment eligible programs in Departments.

The change in total revenue is due to an anticipated decrease in statewide sales tax revenue as a result of changes in the economic conditions.

Reserve changes from the prior year Adopted Budget are detailed below:

- Protective Services reserve has decreased \$58,250.

Appropriation For Contingency

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
General Fund Contingencies	—	\$13,978,369	\$15,104,505	\$1,126,136	8.1%
Gross Expenditures/Appropriations	—	\$13,978,369	\$15,104,505	\$1,126,136	8.1%
Total Expenditures/Appropriations	—	\$13,978,369	\$15,104,505	\$1,126,136	8.1%
Net Cost	—	\$13,978,369	\$15,104,505	\$1,126,136	8.1%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Appropriation for Contingencies	—	\$13,978,369	\$15,104,505	\$1,126,136	8.1%
Gross Expenditures	—	\$13,978,369	\$15,104,505	\$1,126,136	8.1%
Total Expenditures/Appropriations	—	\$13,978,369	\$15,104,505	\$1,126,136	8.1%
Net Cost	—	\$13,978,369	\$15,104,505	\$1,126,136	8.1%

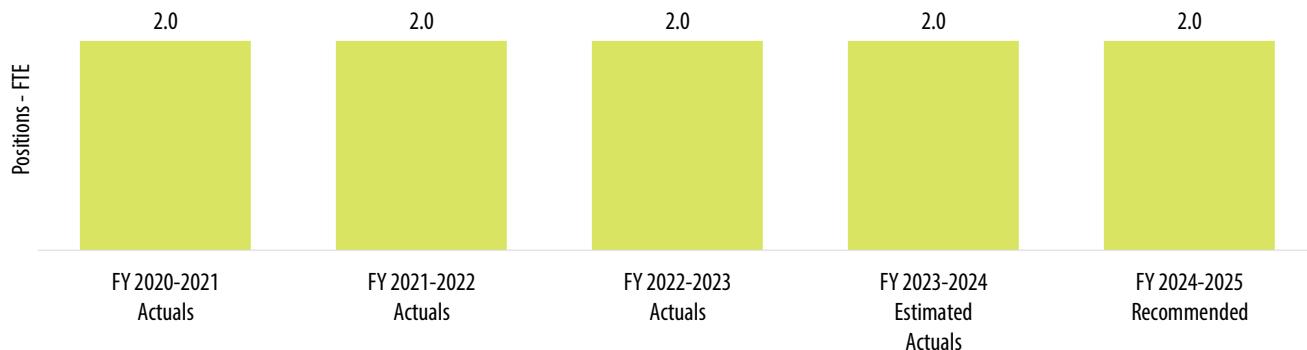
Summary of Changes

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

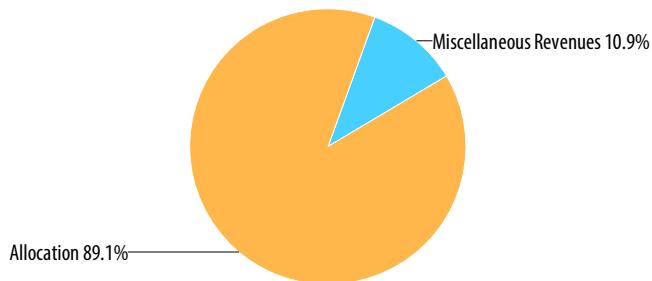
Civil Service Commission
Department Structure
Alice Dowdin Calvillo, Executive Officer



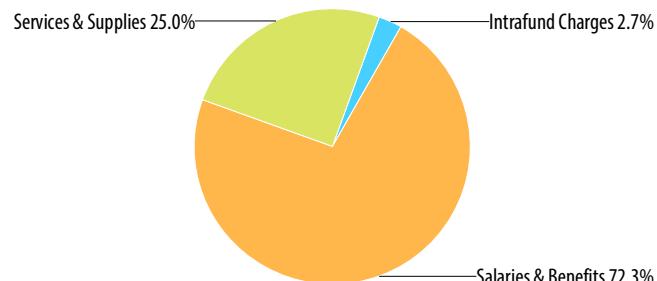
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Goals

- The Commission aims to establish and implement sound and fair policy and rules governing the selection, retention and promotion of employees for, and the classification of, civil service positions; fairly and swiftly adjudicate appeals filed with the Commission on actions taken by the County involving classification and position allocation; civil service examinations; pre-employment requirements; releases from probation; disciplinary actions; and approve beneficial changes to the County's Classification Plan.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Civil Service Commission	\$427,898	\$518,037	\$549,983	\$31,946	6.2%
Gross Expenditures/Appropriations	\$427,898	\$518,037	\$549,983	\$31,946	6.2%
Total Expenditures/Appropriations	\$427,898	\$518,037	\$549,983	\$31,946	6.2%
Revenue	\$1,615	\$60,000	\$60,000	—	—%
Total Revenue	\$1,615	\$60,000	\$60,000	—	—%
Net Cost	\$426,283	\$458,037	\$489,983	\$31,946	7.0%
Positions	2.0	2.0	2.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$345,222	\$366,066	\$397,600	\$31,534	8.6%
Services & Supplies	\$71,236	\$134,615	\$137,479	\$2,864	2.1%
Intrafund Charges	\$11,439	\$17,356	\$14,904	\$(2,452)	(14.1)%
Gross Expenditures	\$427,898	\$518,037	\$549,983	\$31,946	6.2%
Total Expenditures/Appropriations	\$427,898	\$518,037	\$549,983	\$31,946	6.2%
Intergovernmental Revenues	\$1,615	—	—	—	—%
Miscellaneous Revenues	—	\$60,000	\$60,000	—	—%
Revenue	\$1,615	\$60,000	\$60,000	—	—%
Total Revenue	\$1,615	\$60,000	\$60,000	—	—%
Net Cost	\$426,283	\$458,037	\$489,983	\$31,946	7.0%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

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

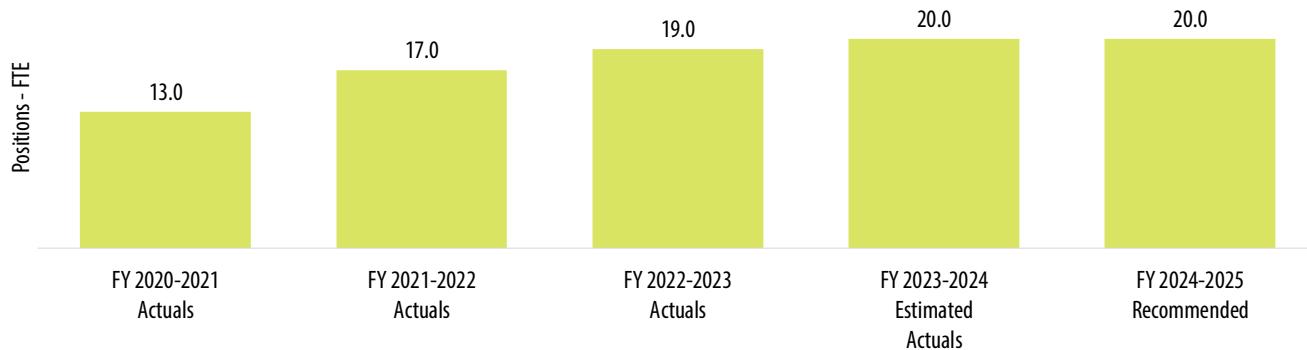
The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Minor increases for office supplies, postage and mailing services, and the scheduled replacement of two computers.
- A net decrease in allocated costs for various support services.

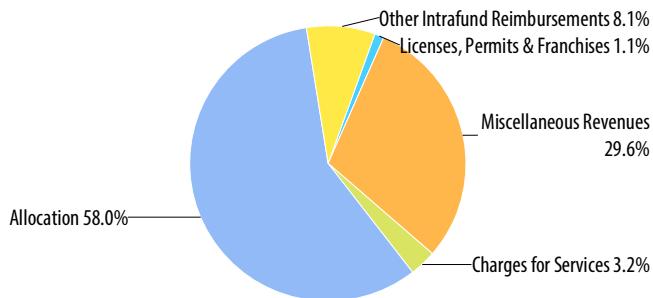
Clerk of the Board
Department Structure
Florence Evans, Clerk of the Board



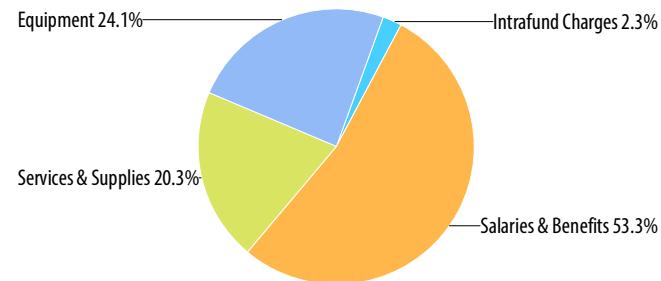
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

- Assessment Appeals
- Clerk of the Board
- Planning Commission

Goals

- Implement new technology and software tools (digitize official records, new Boards and Commissions database, and integrate electronic signatures).

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Assessment Appeals	\$87,711	\$145,507	\$152,193	\$6,686	4.6%
Clerk of the Board	\$3,183,353	\$4,446,051	\$4,779,053	\$333,002	7.5%
Planning Commission	\$143,001	\$144,080	\$151,901	\$7,821	5.4%
Gross Expenditures/Appropriations	\$3,414,065	\$4,735,638	\$5,083,147	\$347,509	7.3%
Total Intrafund Reimbursements	\$(406,291)	\$(406,290)	\$(410,188)	\$(3,898)	1.0%
Total Expenditures/Appropriations	\$3,007,774	\$4,329,348	\$4,672,959	\$343,611	7.9%
Revenue	\$666,170	\$1,318,275	\$1,724,849	\$406,574	30.8%
Total Interfund Reimbursements	\$1,663	—	—	—	—%
Total Revenue	\$667,833	\$1,318,275	\$1,724,849	\$406,574	30.8%
Net Cost	\$2,339,941	\$3,011,073	\$2,948,110	\$(62,963)	(2.1)%
Positions	19.0	19.0	20.0	1.0	5.3%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,202,927	\$2,493,503	\$2,708,822	\$215,319	8.6%
Services & Supplies	\$894,284	\$1,245,158	\$1,032,377	(\$212,781)	(17.1)%
Equipment	\$222,550	\$878,795	\$1,226,988	\$348,193	39.6%
Intrafund Charges	\$94,304	\$118,182	\$114,960	(\$3,222)	(2.7)%
Gross Expenditures	\$3,414,065	\$4,735,638	\$5,083,147	\$347,509	7.3%
Other Intrafund Reimbursements	(\$406,291)	(\$406,290)	(\$410,188)	(\$3,898)	1.0%
Total Intrafund Reimbursements	(\$406,291)	(\$406,290)	(\$410,188)	(\$3,898)	1.0%
Total Expenditures/Appropriations	\$3,007,774	\$4,329,348	\$4,672,959	\$343,611	7.9%
Licenses, Permits & Franchises	\$53,779	\$56,000	\$56,000	—	—%
Intergovernmental Revenues	\$16,148	—	—	—	—%
Charges for Services	\$194,651	\$170,209	\$162,993	(\$7,216)	(4.2)%
Miscellaneous Revenues	\$401,593	\$1,092,066	\$1,505,856	\$413,790	37.9%
Revenue	\$666,170	\$1,318,275	\$1,724,849	\$406,574	30.8%
Other Interfund Reimbursements	\$1,663	—	—	—	—%
Total Interfund Reimbursements	\$1,663	—	—	—	—%
Total Revenue	\$667,833	\$1,318,275	\$1,724,849	\$406,574	30.8%
Net Cost	\$2,339,941	\$3,011,073	\$2,948,110	(\$62,963)	(2.1)%
Positions	19.0	19.0	20.0	1.0	5.3%

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit. Summaries of applicable positions changes, growth, and reductions are provided in this section.

Position counts have increased by 1.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE net mid-year increase.

Summary of Recommended Growth by Program

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

Summary of Recommended Reductions by Program

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

Assessment Appeals

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$85,400	\$139,857	\$146,543	\$6,686	4.8%
Services & Supplies	\$2,311	\$5,650	\$5,650	—	—%
Gross Expenditures	\$87,711	\$145,507	\$152,193	\$6,686	4.6%
Other Intrafund Reimbursements	\$(24,915)	\$(24,914)	\$(28,812)	\$(3,898)	15.6%
Total Intrafund Reimbursements	\$(24,915)	\$(24,914)	\$(28,812)	\$(3,898)	15.6%
Total Expenditures/Appropriations	\$62,797	\$120,593	\$123,381	\$2,788	2.3%
Charges for Services	\$250	\$750	\$750	—	—%
Miscellaneous Revenues	\$86,533	\$93,560	\$105,278	\$11,718	12.5%
Revenue	\$86,783	\$94,310	\$106,028	\$11,718	12.4%
Total Revenue	\$86,783	\$94,310	\$106,028	\$11,718	12.4%
Net Cost	\$(23,986)	\$26,283	\$17,353	\$(8,930)	(34.0)%
Positions	1.0	1.0	1.0	—	—%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- An increase in anticipated Property Tax Administration (SB 2557) funding.

The change in total revenue is due to:

- An increase in assessment appeal fees.

Clerk of the Board

Program Overview

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

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,017,059	\$2,241,766	\$2,442,578	\$200,812	9.0%
Services & Supplies	\$849,440	\$1,207,308	\$994,527	\$(212,781)	(17.6)%
Equipment	\$222,550	\$878,795	\$1,226,988	\$348,193	39.6%
Intrafund Charges	\$94,304	\$118,182	\$114,960	\$(3,222)	(2.7)%
Gross Expenditures	\$3,183,353	\$4,446,051	\$4,779,053	\$333,002	7.5%
Other Intrafund Reimbursements	\$(381,376)	\$(381,376)	\$(381,376)	—	—%
Total Intrafund Reimbursements	\$(381,376)	\$(381,376)	\$(381,376)	—	—%
Total Expenditures/Appropriations	\$2,801,977	\$4,064,675	\$4,397,677	\$333,002	8.2%
Licenses, Permits & Franchises	\$23,379	\$26,000	\$26,000	—	—%
Intergovernmental Revenues	\$14,533	—	—	—	—%
Charges for Services	\$194,401	\$169,409	\$162,193	\$(7,216)	(4.3)%
Miscellaneous Revenues	\$315,060	\$998,506	\$1,400,578	\$402,072	40.3%
Revenue	\$547,373	\$1,193,915	\$1,588,771	\$394,856	33.1%
Other Interfund Reimbursements	\$1,663	—	—	—	—%
Total Interfund Reimbursements	\$1,663	—	—	—	—%
Total Revenue	\$549,036	\$1,193,915	\$1,588,771	\$394,856	33.1%
Net Cost	\$2,252,941	\$2,870,760	\$2,808,906	\$(61,854)	(2.2)%
Positions	17.0	17.0	18.0	1.0	5.9%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, as well as the midyear addition of 1.0 FTE Assistant Clerk Board of Supervisors position.
- An increase in the Public, Education and Government (PEG) grant amount for FY 2024-25.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

The increase in total revenue is due to the anticipated award amount from the PEG grant.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
COB - Reallocate 1.0 FTE Acct Tech to Deputy Clerk	3,178	—	—	3,178	—
Reallocate 1.0 FTE Accounting Technician Confidential position to 1.0 FTE Deputy Clerk Lv. 2 position in the BOS program to support, balance, and sustain the workload of agenda management, passport and notary administration, and records management. Funded by the General Fund.					
COB - Reallocate 2.0 FTE OA 2 to 2 FTE Sr. OA	8,859	—	—	8,859	—
Reallocate 2.0 FTE Office Assistant Lv 2 Confidential positions to 2.0 FTE Sr. Office Assistant Confidential positions to support a higher level of functions within all three programs of the Department. These positions will provide continuity of operations related to public services, boards/commissions, and clerical functions are critical to sustaining service levels. Funded by the General Fund.					
COB - Rent/Leased - four additional copiers	14,000	—	14,000	—	—
Funding for four additional copier leases located in the Clerk of the Board office and the Hearing Rooms to conduct normal business operations. Funded by PEG grant revenues.					

Recommended Reduction Detail for the Program

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

Planning Commission

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$100,467	\$111,880	\$119,701	\$7,821	7.0%
Services & Supplies	\$42,533	\$32,200	\$32,200	—	—%
Gross Expenditures	\$143,001	\$144,080	\$151,901	\$7,821	5.4%
Total Expenditures/Appropriations	\$143,001	\$144,080	\$151,901	\$7,821	5.4%
Licenses, Permits & Franchises	\$30,400	\$30,000	\$30,000	—	—%
Intergovernmental Revenues	\$1,615	—	—	—	—%
Charges for Services	—	\$50	\$50	—	—%
Revenue	\$32,015	\$30,050	\$30,050	—	—%
Total Revenue	\$32,015	\$30,050	\$30,050	—	—%
Net Cost	\$110,986	\$114,030	\$121,851	\$7,821	6.9%
Positions	1.0	1.0	1.0	—	—%

Summary of Changes

The change in total appropriations and Net Cost is due to increases in negotiated salary and benefits costs.

Community Investment Program

Budget Unit Functions & Responsibilities

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

- Community Investment Program
- Remaining Tobacco Litigation Settlement Allocation

Goals

- Develop and sustain livable and attractive neighborhoods and communities.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Community Investment Program	—	\$46,321	\$46,321	—	—%
Remaining Tobacco Litigation Settlement Allocation	—	\$44,783	\$19,221	\$(25,562)	(57.1)%
Gross Expenditures/Appropriations					
Total Expenditures/Appropriations	—	\$91,104	\$65,542	\$(25,562)	(28.1)%
Total Financing Uses	—	\$91,104	\$65,542	\$(25,562)	(28.1)%
Total Use of Fund Balance	\$91,104	\$91,104	\$65,542	\$(25,562)	(28.1)%
Total Financing Sources	\$91,104	\$91,104	\$65,542	\$(25,562)	(28.1)%
Net Cost	\$(91,104)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$91,104	\$65,542	\$(25,562)	(28.1)%
Gross Expenditures	—	\$91,104	\$65,542	\$(25,562)	(28.1)%
Total Expenditures/Appropriations	—	\$91,104	\$65,542	\$(25,562)	(28.1)%
Total Financing Uses	—	\$91,104	\$65,542	\$(25,562)	(28.1)%
Fund Balance	\$91,104	\$91,104	\$65,542	\$(25,562)	(28.1)%
Total Use of Fund Balance	\$91,104	\$91,104	\$65,542	\$(25,562)	(28.1)%
Total Financing Sources	\$91,104	\$91,104	\$65,542	\$(25,562)	(28.1)%
Net Cost	\$(91,104)	—	—	—	—%

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Community Investment Program

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$46,321	\$46,321	—	—%
Gross Expenditures	—	\$46,321	\$46,321	—	—%
Total Expenditures/Appropriations	—	\$46,321	\$46,321	—	—%
Total Financing Uses	—	\$46,321	\$46,321	—	—%
Fund Balance	\$91,104	\$46,321	\$46,321	—	—%
Total Use of Fund Balance	\$91,104	\$46,321	\$46,321	—	—%
Total Financing Sources	\$91,104	\$46,321	\$46,321	—	—%
Net Cost	\$(91,104)	—	—	—	—%

Summary of Changes

The Recommended Budget reflects no change from the prior year Adopted Budget.

Remaining Tobacco Litigation Settlement Allocation

Program Overview

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

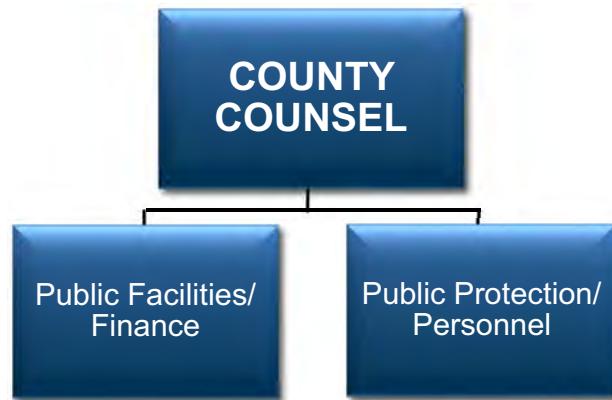
Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$44,783	\$19,221	\$(25,562)	(57.1)%
Gross Expenditures	—	\$44,783	\$19,221	\$(25,562)	(57.1)%
Total Expenditures/Appropriations	—	\$44,783	\$19,221	\$(25,562)	(57.1)%
Total Financing Uses	—	\$44,783	\$19,221	\$(25,562)	(57.1)%
Fund Balance	—	\$44,783	\$19,221	\$(25,562)	(57.1)%
Total Use of Fund Balance	—	\$44,783	\$19,221	\$(25,562)	(57.1)%
Total Financing Sources	—	\$44,783	\$19,221	\$(25,562)	(57.1)%
Net Cost	—	—	—	—	—%

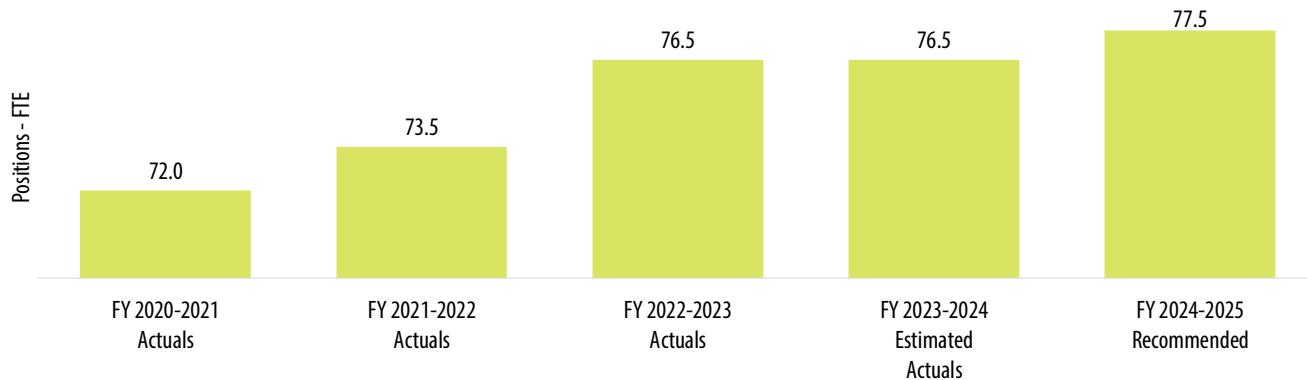
Summary of Changes

The change in total appropriations and fund balance is due to a decrease in the remaining available fund balance for the Board of Supervisors' District projects.

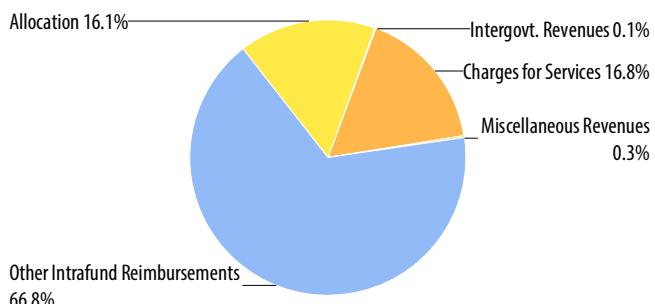
County Counsel
Department Structure
Lisa A. Travis, County Counsel



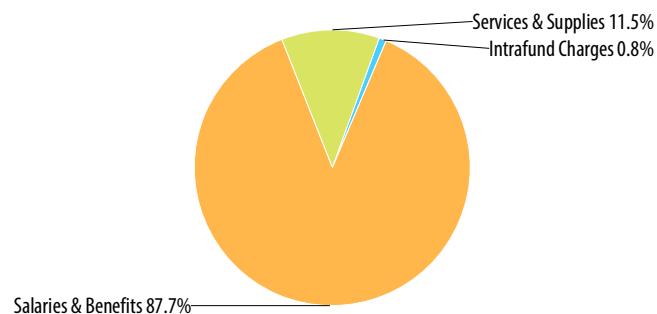
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Goals

- Continue the in-service training program for attorney staff to improve the overall quality of legal services delivered to County clients.
- Continue to provide training on the Ralph M. Brown Act, the Public Records Act, County contracts and other legal topics for various County departments & agencies.
- Identify and measure client service needs and levels of legal representation in order to provide quality legal representation to the Board of Supervisors, the Office of the County Executive, and various County Departments in the most cost-effective manner.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
County Counsel	\$21,357,196	\$22,571,998	\$23,750,975	\$1,178,977	5.2%
Gross Expenditures/Appropriations	\$21,357,196	\$22,571,998	\$23,750,975	\$1,178,977	5.2%
Total Intrafund Reimbursements	\$(14,324,461)	\$(15,229,542)	\$(15,861,106)	\$(631,564)	4.1%
Total Expenditures/Appropriations	\$7,032,735	\$7,342,456	\$7,889,869	\$547,413	7.5%
Revenue	\$3,480,396	\$3,635,849	\$4,069,373	\$433,524	11.9%
Total Revenue	\$3,480,396	\$3,635,849	\$4,069,373	\$433,524	11.9%
Net Cost	\$3,552,339	\$3,706,607	\$3,820,496	\$113,889	3.1%
Positions	76.5	76.5	77.5	1.0	1.3%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$19,033,363	\$19,826,384	\$20,828,709	\$1,002,325	5.1%
Services & Supplies	\$2,142,406	\$2,506,425	\$2,725,444	\$219,019	8.7%
Intrafund Charges	\$181,427	\$239,189	\$196,822	(\$42,367)	(17.7)%
Gross Expenditures	\$21,357,196	\$22,571,998	\$23,750,975	\$1,178,977	5.2%
Other Intrafund Reimbursements	(\$14,324,461)	(\$15,229,542)	(\$15,861,106)	(\$631,564)	4.1%
Total Intrafund Reimbursements	(\$14,324,461)	(\$15,229,542)	(\$15,861,106)	(\$631,564)	4.1%
Total Expenditures/Appropriations	\$7,032,735	\$7,342,456	\$7,889,869	\$547,413	7.5%
Intergovernmental Revenues	\$77,457	\$33,910	\$25,000	(\$8,910)	(26.3)%
Charges for Services	\$3,347,363	\$3,551,939	\$3,984,373	\$432,434	12.2%
Miscellaneous Revenues	\$55,576	\$50,000	\$60,000	\$10,000	20.0%
Revenue	\$3,480,396	\$3,635,849	\$4,069,373	\$433,524	11.9%
Total Revenue	\$3,480,396	\$3,635,849	\$4,069,373	\$433,524	11.9%
Net Cost	\$3,552,339	\$3,706,607	\$3,820,496	\$113,889	3.1%
Positions	76.5	76.5	77.5	1.0	1.3%

Summary of Changes

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

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

- An increase in salary and benefit costs.
- An increase in charges from the Department of Technology.
- An increase in reimbursements for services resulting from increased costs.
- Recommended growth detailed later in this section.

The change in total revenue is primarily due to:

- Increased charges for services resulting from increased costs.

Position counts have increased by 1.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

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

Recommended Growth Detail for the Program

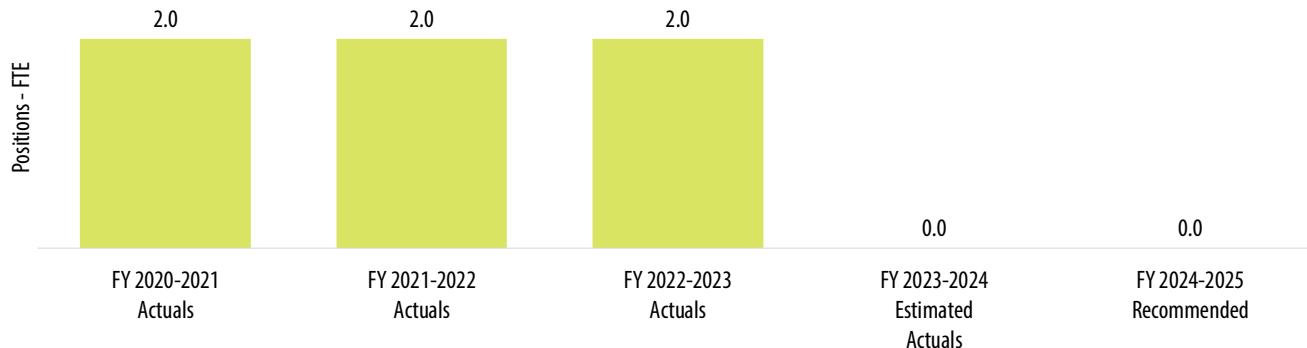
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
COCO-Add 1.0 FTE Civil Attorney					
	237,107	—	—	237,107	1.0

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

County Executive
Department Structure
David Villanueva, County Executive



Staffing Trend



Budget Unit Functions & Responsibilities

The **County Executive** is responsible to the Board of Supervisors for planning, organizing, directing, controlling, and coordinating virtually all county activities. These responsibilities include serving in an advisory capacity to the Board of Supervisors with respect to the functions of joint powers authorities, officials and boards not under the direct jurisdiction or control of the County Executive. The functions and activities of the County Executive are mandated by the County Charter.

Effective July 1, 2023, the County Executive budget (BU 5910000) will be consolidated with the County Executive Cabinet budget (BU 5730000).

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Office of the County Executive	\$819,874	—	—	—	—%
Gross Expenditures/Appropriations	\$819,874	—	—	—	—%
Total Expenditures/Appropriations	\$819,874	—	—	—	—%
Net Cost	\$819,874	—	—	—	—%
Positions	2.0	—	—	—	—%

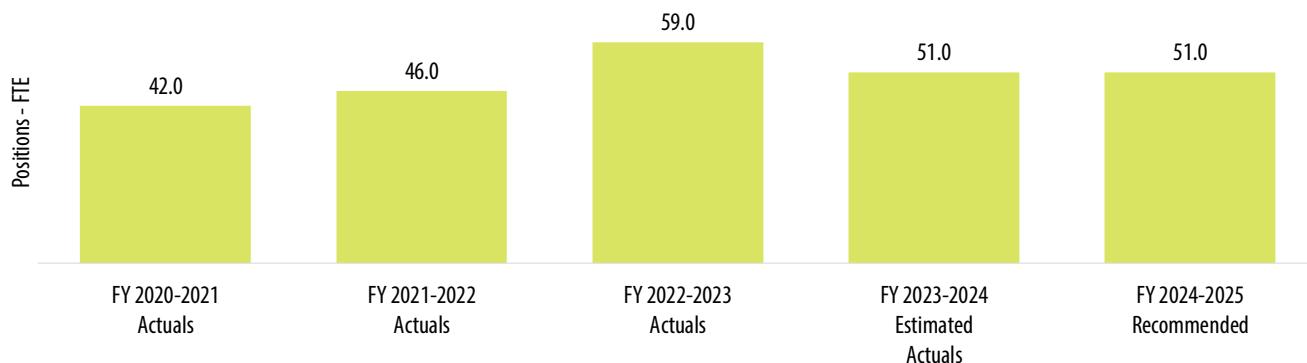
Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$632,300	—	—	—	—%
Services & Supplies	\$83,022	—	—	—	—%
Intrafund Charges	\$104,552	—	—	—	—%
Gross Expenditures	\$819,874	—	—	—	—%
Total Expenditures/Appropriations	\$819,874	—	—	—	—%
Net Cost	\$819,874	—	—	—	—%
Positions	2.0	—	—	—	—%

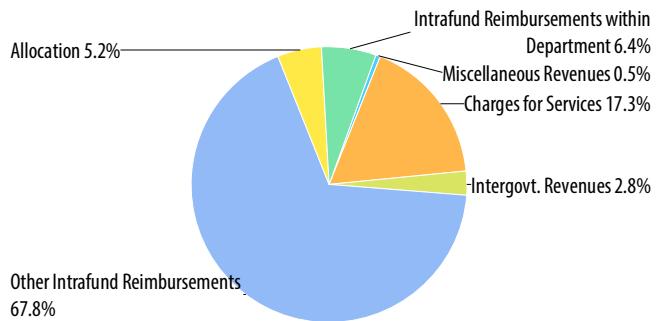
County Executive Cabinet
Department Structure
David Villanueva, County Executive



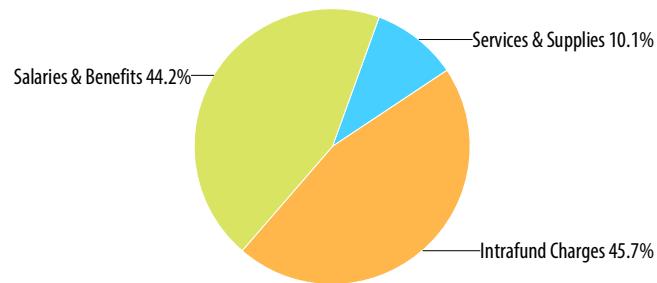
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

Goals

Continue to develop innovative solutions to deliver effective and cost-efficient services to the residents of Sacramento County.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Budget and Debt Management	\$4,575,132	\$5,242,092	\$5,466,215	\$224,123	4.3%
Executive Cabinet	\$15,342,504	\$16,459,891	\$17,398,465	\$938,574	5.7%
Government Relations/Legislation	\$542,304	\$793,352	\$559,307	\$(234,045)	(29.5)%
Local Agency Formation Commission Support	\$469,107	\$651,187	\$630,985	\$(20,202)	(3.1)%
Public Information Office	\$2,096,107	\$2,657,301	\$2,756,372	\$99,071	3.7%
Gross Expenditures/Appropriations	\$23,025,153	\$25,803,823	\$26,811,344	\$1,007,521	3.9%
Total Intrafund Reimbursements	\$(16,138,969)	\$(19,205,878)	\$(19,882,681)	\$(676,803)	3.5%
Total Expenditures/Appropriations	\$6,886,184	\$6,597,945	\$6,928,663	\$330,718	5.0%
Revenue	\$4,620,089	\$5,406,953	\$5,534,980	\$128,027	2.4%
Total Interfund Reimbursements	\$8,788	\$8,804	—	\$(8,804)	(100.0)%
Total Revenue	\$4,628,877	\$5,415,757	\$5,534,980	\$119,223	2.2%
Net Cost	\$2,257,307	\$1,182,188	\$1,393,683	\$211,495	17.9%
Positions	59.0	51.0	51.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$10,692,957	\$11,249,048	\$11,854,219	\$605,171	5.4%
Services & Supplies	\$2,531,921	\$2,827,939	\$2,700,291	(\$127,648)	(4.5)%
Intrafund Charges	\$9,800,276	\$11,726,836	\$12,256,834	\$529,998	4.5%
Gross Expenditures	\$23,025,153	\$25,803,823	\$26,811,344	\$1,007,521	3.9%
Other Intrafund Reimbursements	\$(16,138,969)	\$(17,312,143)	\$(18,173,350)	\$(861,207)	5.0%
Intrafund Reimbursements within Department	—	\$(1,893,735)	\$(1,709,331)	\$184,404	(9.7)%
Total Intrafund Reimbursements	\$(16,138,969)	\$(19,205,878)	\$(19,882,681)	\$(676,803)	3.5%
Total Expenditures/Appropriations	\$6,886,184	\$6,597,945	\$6,928,663	\$330,718	5.0%
Intergovernmental Revenues	\$819,250	\$877,526	\$742,751	\$(134,775)	(15.4)%
Charges for Services	\$3,656,839	\$4,385,427	\$4,648,229	\$262,802	6.0%
Miscellaneous Revenues	\$144,000	\$144,000	\$144,000	—	—%
Revenue	\$4,620,089	\$5,406,953	\$5,534,980	\$128,027	2.4%
Other Interfund Reimbursements	\$8,788	\$8,804	—	\$(8,804)	(100.0)%
Total Interfund Reimbursements	\$8,788	\$8,804	—	\$(8,804)	(100.0)%
Total Revenue	\$4,628,877	\$5,415,757	\$5,534,980	\$119,223	2.2%
Net Cost	\$2,257,307	\$1,182,188	\$1,393,683	\$211,495	17.9%
Positions	59.0	51.0	51.0	—	—%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit. Summaries of applicable growth are provided in this section.

Summary of Recommended Growth by Program

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

Budget and Debt Management

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,897,227	\$4,371,288	\$4,537,351	\$166,063	3.8%
Services & Supplies	\$50,995	\$49,043	\$82,835	\$33,792	68.9%
Intrafund Charges	\$626,910	\$821,761	\$846,029	\$24,268	3.0%
Gross Expenditures	\$4,575,132	\$5,242,092	\$5,466,215	\$224,123	4.3%
Other Intrafund Reimbursements	\$(3,810,934)	\$(4,391,615)	\$(4,521,377)	\$(129,762)	3.0%
Total Intrafund Reimbursements	\$(3,810,934)	\$(4,391,615)	\$(4,521,377)	\$(129,762)	3.0%
Total Expenditures/Appropriations	\$764,198	\$850,477	\$944,838	\$94,361	11.1%
Charges for Services	\$502,728	\$597,504	\$639,364	\$41,860	7.0%
Revenue	\$502,728	\$597,504	\$639,364	\$41,860	7.0%
Other Interfund Reimbursements	\$8,788	\$8,804	—	\$(8,804)	(100.0)%
Total Interfund Reimbursements	\$8,788	\$8,804	—	\$(8,804)	(100.0)%
Total Revenue	\$511,516	\$606,308	\$639,364	\$33,056	5.5%
Net Cost	\$252,682	\$244,169	\$305,474	\$61,305	25.1%
Positions	18.0	18.0	19.0	1.0	5.6%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs, primarily resulting from an increase in Liability Insurance and Pension Obligation Bond costs.
- Increases in County Counsel legal costs and contracted consulting services costs associated with the Transient Occupancy Tax (TOT) Grant Program.
- A shift to use less Department of Finance financial support services and more Department of General Services contract services that results in a cost shift from intrafund charges to services and supplies.

- An overall increase in cost recovery from other departments as a result of expenditure increases, partially offset by a decrease due to increased Net Cost-funded staff support of the TOT program and Board of Supervisors.

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

- A decrease in interfund reimbursement from Community Correction Planning funds.
- A decrease in Criminal Justice Cabinet (BU 5750000) allocation, which is now reflected in the County Executive Cabinet program budget.
- An overall increase in cost recovery from other Departments as a result of expenditure increases, partially offset by a decrease due to increased Net Cost-funded staff support of the TOT Grant Program and Board of Supervisors.

Position counts have increased by 1.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE net mid-year reallocation.

Executive Cabinet

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$4,395,072	\$3,813,666	\$4,350,443	\$536,777	14.1%
Services & Supplies	\$2,086,281	\$2,149,880	\$2,088,445	\$(61,435)	(2.9)%
Intrafund Charges	\$8,861,150	\$10,496,345	\$10,959,577	\$463,232	4.4%
Gross Expenditures	\$15,342,504	\$16,459,891	\$17,398,465	\$938,574	5.7%
Other Intrafund Reimbursements	\$(10,368,311)	\$(10,183,205)	\$(11,217,076)	\$(1,033,871)	10.2%
Intrafund Reimbursements within Department	—	\$(1,893,735)	\$(1,709,331)	\$184,404	(9.7)%
Total Intrafund Reimbursements	\$(10,368,311)	\$(12,076,940)	\$(12,926,407)	\$(849,467)	7.0%
Total Expenditures/Appropriations	\$4,974,193	\$4,382,951	\$4,472,058	\$89,107	2.0%
Intergovernmental Revenues	\$814,406	\$877,526	\$742,751	\$(134,775)	(15.4)%
Charges for Services	\$2,155,543	\$2,475,648	\$2,698,098	\$222,450	9.0%
Revenue	\$2,969,949	\$3,353,174	\$3,440,849	\$87,675	2.6%
Total Revenue	\$2,969,949	\$3,353,174	\$3,440,849	\$87,675	2.6%
Net Cost	\$2,004,244	\$1,029,777	\$1,031,209	\$1,432	0.1%
Positions	25.0	17.0	17.0	—	—%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Increased costs due to mid-year reallocation and shift of a position from Governmental Relations/Legislation to the Executive Cabinet to support the Deputy County Executive – Community Services, partially offset by deletion of a vacant position.
- Increases in allocated costs, primarily resulting from an increase in Liability Insurance and Pension Obligation Bond costs.
- Decreases in services and supply expenditures due to an effort to right-size the budget in line with recent actual expenditure levels.

- An overall increase in cost recovery from other Departments as a result of expenditure increases, partially offset by a decrease due to increased Net Cost-funded staff support of the TOT program and Board of Supervisors.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An overall increase in cost recovery from other Departments as a result of expenditure increases, partially offset by a decrease due to increased Net Cost-funded staff support of the TOT program and Board of Supervisors.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
OCE - Add 1.0 FTE HS Program Planner Rng B (ACP)	178,781	—	178,781	—	1.0

Add 1.0 FTE Human Services Program Planner Range B to assist the Deputy County Executive - Social Services with cross departmental planning efforts, preparation of reports and communication tools, and development of recommendations. This request will be funded by an increased allocation to Social Services Departments.

OCE - Reallocate OA Conf. to Sr. OA Conf

Reallocate 1.0 FTE filled Office Assistant Level 2 Confidential position to 1.0 FTE Senior Office Assistant Confidential position to support Executive and management staff. The \$9,064 cost of the reallocation is offset by a reduction in temporary services appropriations.

Government Relations/Legislation

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$301,936	\$493,249	\$294,113	\$(199,136)	(40.4)%
Services & Supplies	\$178,463	\$232,820	\$228,035	\$(4,785)	(2.1)%
Intrafund Charges	\$61,905	\$67,283	\$37,159	\$(30,124)	(44.8)%
Gross Expenditures	\$542,304	\$793,352	\$559,307	\$(234,045)	(29.5)%
Other Intrafund Reimbursements	\$(258,304)	\$(509,352)	\$(218,307)	\$291,045	(57.1)%
Total Intrafund Reimbursements	\$(258,304)	\$(509,352)	\$(218,307)	\$291,045	(57.1)%
Total Expenditures/Appropriations	\$284,000	\$284,000	\$341,000	\$57,000	20.1%
Charges for Services	\$140,000	\$140,000	\$140,000	—	—%
Miscellaneous Revenues	\$144,000	\$144,000	\$144,000	—	—%
Revenue	\$284,000	\$284,000	\$284,000	—	—%
Total Revenue	\$284,000	\$284,000	\$284,000	—	—%
Net Cost	\$(0)	—	\$57,000	\$57,000	—%
Positions	2.0	2.0	1.0	(1.0)	(50.0)%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, offset by a mid-year reallocation and shift of a position from this program to the Executive Cabinet program to support the Deputy County Executive – Community Services.
- A decrease in budgeted business conference costs and other operating costs.
- A decrease in cost recovery from other departments as a result of expenditure decreases.
- A decrease in reimbursements from the Non-Departmental Costs budget (BU 5770000) due to a shift in Net Cost covering Delta County Coalition-related work from Non-Departmental Costs to County Executive Cabinet.

Position counts have decreased by 1.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE net mid-year reallocation.

Local Agency Formation Commission Support

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$464,820	\$600,845	\$620,260	\$19,415	3.2%
Services & Supplies	\$1,594	\$45,311	\$5,409	\$(39,902)	(88.1)%
Intrafund Charges	\$2,693	\$5,031	\$5,316	\$285	5.7%
Gross Expenditures	\$469,107	\$651,187	\$630,985	\$(20,202)	(3.1)%
Total Expenditures/Appropriations	\$469,107	\$651,187	\$630,985	\$(20,202)	(3.1)%
Intergovernmental Revenues	\$1,615	—	—	—	—%
Charges for Services	\$467,493	\$651,187	\$630,985	\$(20,202)	(3.1)%
Revenue	\$469,107	\$651,187	\$630,985	\$(20,202)	(3.1)%
Total Revenue	\$469,107	\$651,187	\$630,985	\$(20,202)	(3.1)%
Net Cost	—	—	—	—	—%
Positions	3.0	3.0	3.0	—	—%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in Pension Obligation Bond costs.
- Removal of allocated costs from the budget that are not recovered from LAFCo.

Public Information Office

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,633,900	\$1,970,000	\$2,052,052	\$82,052	4.2%
Services & Supplies	\$214,588	\$350,885	\$295,567	\$(55,318)	(15.8)%
Intrafund Charges	\$247,618	\$336,416	\$408,753	\$72,337	21.5%
Gross Expenditures	\$2,096,107	\$2,657,301	\$2,756,372	\$99,071	3.7%
Other Intrafund Reimbursements	\$(1,701,421)	\$(2,227,971)	\$(2,216,590)	\$11,381	(0.5)%
Total Intrafund Reimbursements	\$(1,701,421)	\$(2,227,971)	\$(2,216,590)	\$11,381	(0.5)%
Total Expenditures/Appropriations	\$394,686	\$429,330	\$539,782	\$110,452	25.7%
Intergovernmental Revenues	\$3,230	—	—	—	—%
Charges for Services	\$391,076	\$521,088	\$539,782	\$18,694	3.6%
Revenue	\$394,305	\$521,088	\$539,782	\$18,694	3.6%
Total Revenue	\$394,305	\$521,088	\$539,782	\$18,694	3.6%
Net Cost	\$380	\$(91,758)	—	\$91,758	(100.0)%
Positions	11.0	11.0	11.0	—	—%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- A decrease in Interpreting services and Advertising/Legal Notices costs to right-size the budget in line with recent actual expenditure levels.
- Increases in allocated costs, primarily resulting from an increase in Liability Insurance and Pension Obligation Bond costs.

The change in total revenue is due to:

- Increases in cost recovery from other Departments as a result of expenditure increases.

Antelope Public Facilities Financing Plan

Budget Unit Functions & Responsibilities

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

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

Goals

- Ensure that necessary financing is available when needed for planned projects in the PFFP.
- Utilize county departments and non-county agencies as resources on projects that include infrastructure design and construction, environmental impact matters, cost-sharing agreements, contributions and reimbursements, and land use impacts to the PFFP.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Antelope PFFP Drainage Facilities	—	\$36,365	\$35,865	\$(500)	(1.4)%
Antelope PFFP East Antelope Local Roadway	\$857	\$341,631	\$357,260	\$15,629	4.6%
Antelope PFFP Roadway Facilities	\$79,421	\$3,362,330	\$3,375,866	\$13,536	0.4%
Antelope PFFP Water Facilities and Services	\$857	\$112,388	\$111,388	\$(1,000)	(0.9)%
Gross Expenditures/Appropriations	\$81,135	\$3,852,714	\$3,880,379	\$27,665	0.7%
Total Expenditures/Appropriations	\$81,135	\$3,852,714	\$3,880,379	\$27,665	0.7%
Total Financing Uses	\$81,135	\$3,852,714	\$3,880,379	\$27,665	0.7%
Revenue	\$273,020	\$1,690,489	\$1,709,989	\$19,500	1.2%
Total Revenue	\$273,020	\$1,690,489	\$1,709,989	\$19,500	1.2%
Total Use of Fund Balance	\$1,970,340	\$2,162,225	\$2,170,390	\$8,165	0.4%
Total Financing Sources	\$2,243,360	\$3,852,714	\$3,880,379	\$27,665	0.7%
Net Cost	\$(2,162,225)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$81,135	\$305,110	\$305,110	—	—%
Other Charges	—	\$3,547,604	\$3,575,269	\$27,665	0.8%
Gross Expenditures	\$81,135	\$3,852,714	\$3,880,379	\$27,665	0.7%
Total Expenditures/Appropriations	\$81,135	\$3,852,714	\$3,880,379	\$27,665	0.7%
Total Financing Uses	\$81,135	\$3,852,714	\$3,880,379	\$27,665	0.7%
Revenue from Use Of Money & Property	\$73,031	\$11,000	\$30,500	\$19,500	177.3%
Intergovernmental Revenues	—	\$1,679,489	\$1,679,489	—	—%
Charges for Services	\$199,989	—	—	—	—%
Revenue	\$273,020	\$1,690,489	\$1,709,989	\$19,500	1.2%
Total Revenue	\$273,020	\$1,690,489	\$1,709,989	\$19,500	1.2%
Fund Balance	\$1,970,340	\$2,162,225	\$2,170,390	\$8,165	0.4%
Total Use of Fund Balance	\$1,970,340	\$2,162,225	\$2,170,390	\$8,165	0.4%
Total Financing Sources	\$2,243,360	\$3,852,714	\$3,880,379	\$27,665	0.7%
Net Cost	\$(2,162,225)	—	—	—	—%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Antelope PFFP Drainage Facilities

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Other Charges	—	\$36,365	\$35,865	\$(500)	(1.4)%
Gross Expenditures	—	\$36,365	\$35,865	\$(500)	(1.4)%
Total Expenditures/Appropriations	—	\$36,365	\$35,865	\$(500)	(1.4)%
Total Financing Uses	—	\$36,365	\$35,865	\$(500)	(1.4)%
Revenue from Use Of Money & Property	\$1,135	\$1,000	\$500	\$(500)	(50.0)%
Charges for Services	\$1	—	—	—	—%
Revenue	\$1,136	\$1,000	\$500	\$(500)	(50.0)%
Total Revenue	\$1,136	\$1,000	\$500	\$(500)	(50.0)%
Fund Balance	\$34,230	\$35,365	\$35,365	—	—%
Total Use of Fund Balance	\$34,230	\$35,365	\$35,365	—	—%
Total Financing Sources	\$35,366	\$36,365	\$35,865	\$(500)	(1.4)%
Net Cost	\$(35,366)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in assumed reimbursements made to Placer County.

The change in total revenue is due to:

- An assumed decrease in interest income based on realized results in Fiscal Year 2023-24.

Antelope PFFF East Antelope Local Roadway

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$857	\$4,110	\$4,110	—	—%
Other Charges	—	\$337,521	\$353,150	\$15,629	4.6%
Gross Expenditures	\$857	\$341,631	\$357,260	\$15,629	4.6%
Total Expenditures/Appropriations	\$857	\$341,631	\$357,260	\$15,629	4.6%
Total Financing Uses	\$857	\$341,631	\$357,260	\$15,629	4.6%
Revenue from Use Of Money & Property	\$10,399	\$2,500	\$2,500	—	—%
Charges for Services	\$19,458	—	—	—	—%
Revenue	\$29,857	\$2,500	\$2,500	—	—%
Total Revenue	\$29,857	\$2,500	\$2,500	—	—%
Fund Balance	\$310,131	\$339,131	\$354,760	\$15,629	4.6%
Total Use of Fund Balance	\$310,131	\$339,131	\$354,760	\$15,629	4.6%
Total Financing Sources	\$339,988	\$341,631	\$357,260	\$15,629	4.6%
Net Cost	\$(339,131)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A minor increase in transfer of funds to reimburse or construct facilities due to additional available funds.

Antelope PFFP Roadway Facilities

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$79,421	\$300,000	\$300,000	—	—%
Other Charges	—	\$3,062,330	\$3,075,866	\$13,536	0.4%
Gross Expenditures	\$79,421	\$3,362,330	\$3,375,866	\$13,536	0.4%
Total Expenditures/Appropriations	\$79,421	\$3,362,330	\$3,375,866	\$13,536	0.4%
Total Financing Uses	\$79,421	\$3,362,330	\$3,375,866	\$13,536	0.4%
Revenue from Use Of Money & Property	\$57,953	\$5,000	\$25,000	\$20,000	400.0%
Intergovernmental Revenues	—	\$1,679,489	\$1,679,489	—	—%
Charges for Services	\$180,530	—	—	—	—%
Revenue	\$238,483	\$1,684,489	\$1,704,489	\$20,000	1.2%
Total Revenue	\$238,483	\$1,684,489	\$1,704,489	\$20,000	1.2%
Fund Balance	\$1,518,778	\$1,677,841	\$1,671,377	\$(6,464)	(0.4)%
Total Use of Fund Balance	\$1,518,778	\$1,677,841	\$1,671,377	\$(6,464)	(0.4)%
Total Financing Sources	\$1,757,261	\$3,362,330	\$3,375,866	\$13,536	0.4%
Net Cost	\$(1,677,840)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A minor increase in reimbursements to developers.

The change in total revenue is due to:

- An increase in interest income based on realized results in Fiscal Year 2023-24.

Antelope PFFP Water Facilities and Services

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$857	\$1,000	\$1,000	—	—%
Other Charges	—	\$111,388	\$110,388	\$(1,000)	(0.9)%
Gross Expenditures	\$857	\$112,388	\$111,388	\$(1,000)	(0.9)%
Total Expenditures/Appropriations	\$857	\$112,388	\$111,388	\$(1,000)	(0.9)%
Total Financing Uses	\$857	\$112,388	\$111,388	\$(1,000)	(0.9)%
Revenue from Use Of Money & Property	\$3,544	\$2,500	\$2,500	—	—%
Revenue	\$3,544	\$2,500	\$2,500	—	—%
Total Revenue	\$3,544	\$2,500	\$2,500	—	—%
Fund Balance	\$107,201	\$109,888	\$108,888	\$(1,000)	(0.9)%
Total Use of Fund Balance	\$107,201	\$109,888	\$108,888	\$(1,000)	(0.9)%
Total Financing Sources	\$110,745	\$112,388	\$111,388	\$(1,000)	(0.9)%
Net Cost	\$(109,888)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A minor decrease in reimbursement payments to Sac Suburban Water District based on the estimated available funds.

Bradshaw/US 50 Financing District

Budget Unit Functions & Responsibilities

The **Bradshaw/US 50 Financing District** provided portions of the major public infrastructure necessary for Sacramento County residents, local employees, and business customers to efficiently utilize transportation facilities in the area of Bradshaw Road and US 50.

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Bradshaw/US 50 Capital Projects	\$52,141	—	—	—	—%
Gross Expenditures/Appropriations	\$52,141	—	—	—	—%
Total Expenditures/Appropriations	\$52,141	—	—	—	—%
Total Financing Uses	\$52,141	—	—	—	—%
Revenue	\$545	—	—	—	—%
Total Revenue	\$545	—	—	—	—%
Total Use of Fund Balance	\$51,596	—	—	—	—%
Total Financing Sources	\$52,141	—	—	—	—%
Net Cost	\$0	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$20,000	—	—	—	—%
Other Charges	\$32,141	—	—	—	—%
Gross Expenditures	\$52,141	—	—	—	—%
Total Expenditures/Appropriations	\$52,141	—	—	—	—%
Total Financing Uses	\$52,141	—	—	—	—%
Revenue from Use Of Money & Property	\$545	—	—	—	—%
Revenue	\$545	—	—	—	—%
Total Revenue	\$545	—	—	—	—%
Fund Balance	\$51,596	—	—	—	—%
Total Use of Fund Balance	\$51,596	—	—	—	—%
Total Financing Sources	\$52,141	—	—	—	—%
Net Cost	\$0	—	—	—	—%

CSA No. 10

Budget Unit Functions & Responsibilities

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

Goals

- Coordinate with the Department of Transportation to establish contracts for extended transportation services targeting trip reduction for the District's Benefit Zones.
- Provide trip reduction services that may include shuttle transit services as appropriate using funding from service charges that appear as direct levies on property tax bills within the District.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
County Service Area No. 10 Benefit Zone 3	\$130,815	\$554,726	\$519,134	\$(-35,592)	(6.4)%
Gross Expenditures/Appropriations	\$130,815	\$554,726	\$519,134	\$(-35,592)	(6.4)%
Total Expenditures/Appropriations	\$130,815	\$554,726	\$519,134	\$(-35,592)	(6.4)%
Provision for Reserves	\$150,000	\$200,000	\$250,000	\$50,000	25.0%
Total Financing Uses	\$280,815	\$754,726	\$769,134	\$14,408	1.9%
Revenue	\$384,499	\$439,989	\$538,249	\$98,260	22.3%
Total Revenue	\$384,499	\$439,989	\$538,249	\$98,260	22.3%
Total Use of Fund Balance	\$211,054	\$314,737	\$230,885	\$(-83,852)	(26.6)%
Total Financing Sources	\$595,553	\$754,726	\$769,134	\$14,408	1.9%
Net Cost	\$(-314,737)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$130,815	\$554,726	\$519,134	\$(35,592)	(6.4)%
Gross Expenditures	\$130,815	\$554,726	\$519,134	\$(35,592)	(6.4)%
Total Expenditures/Appropriations	\$130,815	\$554,726	\$519,134	\$(35,592)	(6.4)%
Provision for Reserves	\$150,000	\$200,000	\$250,000	\$50,000	25.0%
Total Financing Uses	\$280,815	\$754,726	\$769,134	\$14,408	1.9%
Revenue from Use Of Money & Property	\$46,399	\$3,000	\$3,000	—	—%
Charges for Services	\$338,100	\$436,989	\$535,249	\$98,260	22.5%
Revenue	\$384,499	\$439,989	\$538,249	\$98,260	22.3%
Total Revenue	\$384,499	\$439,989	\$538,249	\$98,260	22.3%
Fund Balance	\$211,054	\$314,737	\$230,885	\$(83,852)	(26.6)%
Total Use of Fund Balance	\$211,054	\$314,737	\$230,885	\$(83,852)	(26.6)%
Total Financing Sources	\$595,553	\$754,726	\$769,134	\$14,408	1.9%
Net Cost	\$(314,737)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in planned other operating expenses.

The change in total revenue is due to:

- An increase in direct levy revenue.

Reserve changes from the prior year Adopted Budget are detailed below:

- County Service Area No. 10 reserve has increased \$250,000 to provide for future capital needs to grow the transportation system.

Countywide Library Facilities

Budget Unit Functions & Responsibilities

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

Goals

- Deliver accurate reports that help program administrators, of the Sacramento Public Library Authority Facility Master Plan, to determine the most appropriate use of funds provided by the collection of the Library Facilities Development Impact Fee.
- Fund Countywide Library facilities as sufficient funds are available.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Countywide Library Facilities	\$98,827	\$5,436,470	\$5,904,015	\$467,545	8.6%
Gross Expenditures/Appropriations	\$98,827	\$5,436,470	\$5,904,015	\$467,545	8.6%
Total Expenditures/Appropriations	\$98,827	\$5,436,470	\$5,904,015	\$467,545	8.6%
Total Financing Uses	\$98,827	\$5,436,470	\$5,904,015	\$467,545	8.6%
Revenue	\$679,786	\$290,200	\$290,200	—	—%
Total Revenue	\$679,786	\$290,200	\$290,200	—	—%
Total Use of Fund Balance	\$4,565,310	\$5,146,270	\$5,613,815	\$467,545	9.1%
Total Financing Sources	\$5,245,096	\$5,436,470	\$5,904,015	\$467,545	8.6%
Net Cost	\$(5,146,269)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$98,827	\$5,436,470	\$5,904,015	\$467,545	8.6%
Gross Expenditures	\$98,827	\$5,436,470	\$5,904,015	\$467,545	8.6%
Total Expenditures/Appropriations	\$98,827	\$5,436,470	\$5,904,015	\$467,545	8.6%
Total Financing Uses	\$98,827	\$5,436,470	\$5,904,015	\$467,545	8.6%
Revenue from Use Of Money & Property	\$156,104	\$25,200	\$25,200	—	—%
Charges for Services	\$523,682	\$265,000	\$265,000	—	—%
Revenue	\$679,786	\$290,200	\$290,200	—	—%
Total Revenue	\$679,786	\$290,200	\$290,200	—	—%
Fund Balance	\$4,565,310	\$5,146,270	\$5,613,815	\$467,545	9.1%
Total Use of Fund Balance	\$4,565,310	\$5,146,270	\$5,613,815	\$467,545	9.1%
Total Financing Sources	\$5,245,096	\$5,436,470	\$5,904,015	\$467,545	8.6%
Net Cost	\$(5,146,269)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in estimated fund balance available for future library facilities.

Florin Road Capital Project

Budget Unit Functions & Responsibilities

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

Goals

- Ensure that the District funding is available for planned projects.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Florin Road Property and Business Improvement District (PBID)	—	\$426,429	\$436,429	\$10,000	2.3%
Gross Expenditures/Appropriations	—	\$426,429	\$436,429	\$10,000	2.3%
Total Expenditures/Appropriations	—	\$426,429	\$436,429	\$10,000	2.3%
Total Financing Uses	—	\$426,429	\$436,429	\$10,000	2.3%
Revenue	\$13,530	\$5,000	\$5,000	—	—%
Total Revenue	\$13,530	\$5,000	\$5,000	—	—%
Total Use of Fund Balance	\$407,899	\$421,429	\$431,429	\$10,000	2.4%
Total Financing Sources	\$421,429	\$426,429	\$436,429	\$10,000	2.3%
Net Cost	\$(421,429)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Other Charges	—	\$426,429	\$436,429	\$10,000	2.3%
Gross Expenditures	—	\$426,429	\$436,429	\$10,000	2.3%
Total Expenditures/Appropriations	—	\$426,429	\$436,429	\$10,000	2.3%
Total Financing Uses	—	\$426,429	\$436,429	\$10,000	2.3%
Revenue from Use Of Money & Property	\$13,530	\$5,000	\$5,000	—	—%
Revenue	\$13,530	\$5,000	\$5,000	—	—%
Total Revenue	\$13,530	\$5,000	\$5,000	—	—%
Fund Balance	\$407,899	\$421,429	\$431,429	\$10,000	2.4%
Total Use of Fund Balance	\$407,899	\$421,429	\$431,429	\$10,000	2.4%
Total Financing Sources	\$421,429	\$426,429	\$436,429	\$10,000	2.3%
Net Cost	\$(421,429)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funds available for projects expenditures.

Florin Vineyard No. 1 CFD 2016-2

Budget Unit Functions & Responsibilities

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

Goals

- Coordinate support for infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursement, and land use impacts utilizing other county departments and non-county agencies as resources for the District projects.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Florin Vineyard No.1 CFD	\$1,137,730	\$695,483	\$717,317	\$21,834	3.1%
Gross Expenditures/Appropriations	\$1,137,730	\$695,483	\$717,317	\$21,834	3.1%
Total Expenditures/Appropriations	\$1,137,730	\$695,483	\$717,317	\$21,834	3.1%
Total Financing Uses	\$1,137,730	\$695,483	\$717,317	\$21,834	3.1%
Revenue	\$47,997	\$85,169	\$84,553	\$(616)	(0.7)%
Total Interfund Reimbursements	—	\$20,000	—	\$(20,000)	(100.0)%
Total Revenue	\$47,997	\$105,169	\$84,553	\$(20,616)	(19.6)%
Total Use of Fund Balance	\$1,680,047	\$590,314	\$632,764	\$42,450	7.2%
Total Financing Sources	\$1,728,044	\$695,483	\$717,317	\$21,834	3.1%
Net Cost	\$(590,313)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,137,730	\$186,064	\$222,898	\$36,834	19.8%
Other Charges	—	\$489,419	\$494,419	\$5,000	1.0%
Interfund Charges	—	\$20,000	—	\$(20,000)	(100.0)%
Gross Expenditures	\$1,137,730	\$695,483	\$717,317	\$21,834	3.1%
Total Expenditures/Appropriations	\$1,137,730	\$695,483	\$717,317	\$21,834	3.1%
Total Financing Uses	\$1,137,730	\$695,483	\$717,317	\$21,834	3.1%
Taxes	\$38,780	\$79,969	\$79,353	\$(616)	(0.8)%
Revenue from Use Of Money & Property	\$9,217	\$5,200	\$5,200	—	—%
Revenue	\$47,997	\$85,169	\$84,553	\$(616)	(0.7)%
Other Interfund Reimbursements	—	\$20,000	—	\$(20,000)	(100.0)%
Total Interfund Reimbursements	—	\$20,000	—	\$(20,000)	(100.0)%
Total Revenue	\$47,997	\$105,169	\$84,553	\$(20,616)	(19.6)%
Fund Balance	\$1,680,047	\$590,314	\$632,764	\$42,450	7.2%
Total Use of Fund Balance	\$1,680,047	\$590,314	\$632,764	\$42,450	7.2%
Total Financing Sources	\$1,728,044	\$695,483	\$717,317	\$21,834	3.1%
Net Cost	\$(590,313)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in estimated remaining fund balance.

The change in total revenue is due to:

- A decrease in special taxes based on the prior year's levy.

Florin Vineyard Comm Plan

Budget Unit Functions & Responsibilities

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

Goals

- Ensure funding is provided for infrastructure projects' design and construction, and the FVCP area's land-use impacts are mitigated.
- Monitor and ensure adequate infrastructure funding is available for planned projects.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Florin Vineyard Community Plan	\$88,349	\$2,421,923	\$5,423,312	\$3,001,389	123.9%
Gross Expenditures/Appropriations	\$88,349	\$2,421,923	\$5,423,312	\$3,001,389	123.9%
Total Expenditures/Appropriations	\$88,349	\$2,421,923	\$5,423,312	\$3,001,389	123.9%
Total Financing Uses	\$88,349	\$2,421,923	\$5,423,312	\$3,001,389	123.9%
Revenue	\$971,056	\$25,500	\$25,500	—	—%
Total Revenue	\$971,056	\$25,500	\$25,500	—	—%
Total Use of Fund Balance	\$1,513,716	\$2,396,423	\$5,397,812	\$3,001,389	125.2%
Total Financing Sources	\$2,484,772	\$2,421,923	\$5,423,312	\$3,001,389	123.9%
Net Cost	\$(2,396,423)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$38,615	\$262,130	\$4,826,655	\$4,564,525	1,741.3%
Other Charges	—	\$1,292,034	\$408,898	\$(883,136)	(68.4)%
Interfund Charges	\$49,734	\$867,759	\$187,759	\$(680,000)	(78.4)%
Gross Expenditures	\$88,349	\$2,421,923	\$5,423,312	\$3,001,389	123.9%
Total Expenditures/Appropriations	\$88,349	\$2,421,923	\$5,423,312	\$3,001,389	123.9%
Total Financing Uses	\$88,349	\$2,421,923	\$5,423,312	\$3,001,389	123.9%
Revenue from Use Of Money & Property	\$52,461	\$10,500	\$10,500	—	—%
Charges for Services	\$918,595	\$15,000	\$15,000	—	—%
Revenue	\$971,056	\$25,500	\$25,500	—	—%
Total Revenue	\$971,056	\$25,500	\$25,500	—	—%
Fund Balance	\$1,513,716	\$2,396,423	\$5,397,812	\$3,001,389	125.2%
Total Use of Fund Balance	\$1,513,716	\$2,396,423	\$5,397,812	\$3,001,389	125.2%
Total Financing Sources	\$2,484,772	\$2,421,923	\$5,423,312	\$3,001,389	123.9%
Net Cost	\$(2,396,423)	—	—	—	—%

Summary of Changes

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

- An increase in anticipated roadway expenditures for a project that can be accelerated due to an advance funding agreement that allowed for additional development impact fees to be deposited in Fiscal Year 2023-24.

Laguna Community Facilities District

Budget Unit Functions & Responsibilities

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

Goals

- Collaborate with the cities of Elk Grove and Sacramento and the Sacramento Regional Transit District regarding the funding of remaining project priorities.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Laguna CFD	\$19,568	\$309,639	\$292,639	\$(17,000)	(5.5)%
Gross Expenditures/Appropriations	\$19,568	\$309,639	\$292,639	\$(17,000)	(5.5)%
Total Expenditures/Appropriations	\$19,568	\$309,639	\$292,639	\$(17,000)	(5.5)%
Total Financing Uses	\$19,568	\$309,639	\$292,639	\$(17,000)	(5.5)%
Revenue	\$10,208	\$3,000	\$3,000	—	—%
Total Revenue	\$10,208	\$3,000	\$3,000	—	—%
Total Use of Fund Balance	\$315,999	\$306,639	\$289,639	\$(17,000)	(5.5)%
Total Financing Sources	\$326,207	\$309,639	\$292,639	\$(17,000)	(5.5)%
Net Cost	\$(306,639)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$19,568	\$100,000	\$100,000	—	—%
Other Charges	—	\$209,639	\$192,639	\$(17,000)	(8.1)%
Gross Expenditures	\$19,568	\$309,639	\$292,639	\$(17,000)	(5.5)%
Total Expenditures/Appropriations	\$19,568	\$309,639	\$292,639	\$(17,000)	(5.5)%
Total Financing Uses	\$19,568	\$309,639	\$292,639	\$(17,000)	(5.5)%
Revenue from Use Of Money & Property	\$10,208	\$3,000	\$3,000	—	—%
Revenue	\$10,208	\$3,000	\$3,000	—	—%
Total Revenue	\$10,208	\$3,000	\$3,000	—	—%
Fund Balance	\$315,999	\$306,639	\$289,639	\$(17,000)	(5.5)%
Total Use of Fund Balance	\$315,999	\$306,639	\$289,639	\$(17,000)	(5.5)%
Total Financing Sources	\$326,207	\$309,639	\$292,639	\$(17,000)	(5.5)%
Net Cost	\$(306,639)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in fund balance carryover.

Laguna Crk/Elliott Rch CFD No. 1

Budget Unit Functions & Responsibilities

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

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

Goals

- Collaborate with the City of Elk Grove to schedule remaining authorized facilities projects with the available District financing.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$104,025	\$3,819,621	\$3,626,901	\$(192,720)	(5.0)%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$105,616	\$1,850,897	\$1,697,883	\$(153,014)	(8.3)%
Gross Expenditures/Appropriations	\$209,641	\$5,670,518	\$5,324,784	\$(345,734)	(6.1)%
Total Expenditures/Appropriations	\$209,641	\$5,670,518	\$5,324,784	\$(345,734)	(6.1)%
Provision for Reserves	—	\$18,503	—	\$(18,503)	(100.0)%
Total Financing Uses	\$209,641	\$5,689,021	\$5,324,784	\$(364,237)	(6.4)%
Revenue	\$118,472	\$18,000	\$18,000	—	—%
Total Revenue	\$118,472	\$18,000	\$18,000	—	—%
Total Use of Fund Balance	\$5,762,190	\$5,671,021	\$5,306,784	\$(364,237)	(6.4)%
Total Financing Sources	\$5,880,662	\$5,689,021	\$5,324,784	\$(364,237)	(6.4)%
Net Cost	\$(5,671,021)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$209,641	\$3,203,518	\$615,000	\$(2,588,518)	(80.8)%
Other Charges	—	\$2,467,000	\$4,709,784	\$2,242,784	90.9%
Gross Expenditures	\$209,641	\$5,670,518	\$5,324,784	\$(345,734)	(6.1)%
Total Expenditures/Appropriations	\$209,641	\$5,670,518	\$5,324,784	\$(345,734)	(6.1)%
Provision for Reserves	—	\$18,503	—	\$(18,503)	(100.0)%
Total Financing Uses	\$209,641	\$5,689,021	\$5,324,784	\$(364,237)	(6.4)%
Revenue from Use Of Money & Property	\$118,472	\$18,000	\$18,000	—	—%
Revenue	\$118,472	\$18,000	\$18,000	—	—%
Total Revenue	\$118,472	\$18,000	\$18,000	—	—%
Fund Balance	\$5,762,190	\$5,671,021	\$5,306,784	\$(364,237)	(6.4)%
Total Use of Fund Balance	\$5,762,190	\$5,671,021	\$5,306,784	\$(364,237)	(6.4)%
Total Financing Sources	\$5,880,662	\$5,689,021	\$5,324,784	\$(364,237)	(6.4)%
Net Cost	\$(5,671,021)	—	—	—	—%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

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

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$104,025	\$2,502,621	\$350,000	\$(-2,152,621)	(86.0)%
Other Charges	—	\$1,317,000	\$3,276,901	\$1,959,901	148.8%
Gross Expenditures	\$104,025	\$3,819,621	\$3,626,901	\$(-192,720)	(5.0)%
Total Expenditures/Appropriations	\$104,025	\$3,819,621	\$3,626,901	\$(-192,720)	(5.0)%
Provision for Reserves	—	\$18,503	—	\$(-18,503)	(100.0)%
Total Financing Uses	\$104,025	\$3,838,124	\$3,626,901	\$(-211,223)	(5.5)%
Revenue from Use Of Money & Property	\$80,415	\$15,000	\$15,000	—	—%
Revenue	\$80,415	\$15,000	\$15,000	—	—%
Total Revenue	\$80,415	\$15,000	\$15,000	—	—%
Fund Balance	\$3,846,734	\$3,823,124	\$3,611,901	\$(-211,223)	(5.5)%
Total Use of Fund Balance	\$3,846,734	\$3,823,124	\$3,611,901	\$(-211,223)	(5.5)%
Total Financing Sources	\$3,927,149	\$3,838,124	\$3,626,901	\$(-211,223)	(5.5)%
Net Cost	\$(-823,124)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in other operating expenses as well as planned reimbursement payments.

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

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$105,616	\$700,897	\$265,000	\$(435,897)	(62.2)%
Other Charges	—	\$1,150,000	\$1,432,883	\$282,883	24.6%
Gross Expenditures	\$105,616	\$1,850,897	\$1,697,883	\$(153,014)	(8.3)%
Total Expenditures/Appropriations	\$105,616	\$1,850,897	\$1,697,883	\$(153,014)	(8.3)%
Total Financing Uses	\$105,616	\$1,850,897	\$1,697,883	\$(153,014)	(8.3)%
Revenue from Use Of Money & Property	\$38,057	\$3,000	\$3,000	—	—%
Revenue	\$38,057	\$3,000	\$3,000	—	—%
Total Revenue	\$38,057	\$3,000	\$3,000	—	—%
Fund Balance	\$1,915,456	\$1,847,897	\$1,694,883	\$(153,014)	(8.3)%
Total Use of Fund Balance	\$1,915,456	\$1,847,897	\$1,694,883	\$(153,014)	(8.3)%
Total Financing Sources	\$1,953,513	\$1,850,897	\$1,697,883	\$(153,014)	(8.3)%
Net Cost	\$(1,847,897)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in other operating expenses as well as planned reimbursement payments.

Laguna Stonelake CFD

Budget Unit Functions & Responsibilities

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

Goals

- Provide ongoing administration until the Mello-Roos special tax bonds are retired for the District.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Laguna Stonelake CFD	\$105,292	\$373,381	\$370,595	\$(2,786)	(0.7)%
Gross Expenditures/Appropriations	\$105,292	\$373,381	\$370,595	\$(2,786)	(0.7)%
Total Expenditures/Appropriations	\$105,292	\$373,381	\$370,595	\$(2,786)	(0.7)%
Total Financing Uses	\$105,292	\$373,381	\$370,595	\$(2,786)	(0.7)%
Revenue	\$125,231	\$125,000	\$125,000	—	—%
Total Revenue	\$125,231	\$125,000	\$125,000	—	—%
Total Use of Fund Balance	\$228,442	\$248,381	\$245,595	\$(2,786)	(1.1)%
Total Financing Sources	\$353,673	\$373,381	\$370,595	\$(2,786)	(0.7)%
Net Cost	\$(248,381)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$105,292	\$372,381	\$369,595	\$(2,786)	(0.7)%
Other Charges	—	\$1,000	\$1,000	—	—%
Gross Expenditures	\$105,292	\$373,381	\$370,595	\$(2,786)	(0.7)%
Total Expenditures/Appropriations	\$105,292	\$373,381	\$370,595	\$(2,786)	(0.7)%
Total Financing Uses	\$105,292	\$373,381	\$370,595	\$(2,786)	(0.7)%
Taxes	\$121,150	\$120,000	\$120,000	—	—%
Revenue from Use Of Money & Property	\$4,081	\$5,000	\$5,000	—	—%
Revenue	\$125,231	\$125,000	\$125,000	—	—%
Total Revenue	\$125,231	\$125,000	\$125,000	—	—%
Fund Balance	\$228,442	\$248,381	\$245,595	\$(2,786)	(1.1)%
Total Use of Fund Balance	\$228,442	\$248,381	\$245,595	\$(2,786)	(1.1)%
Total Financing Sources	\$353,673	\$373,381	\$370,595	\$(2,786)	(0.7)%
Net Cost	\$(248,381)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in fund balance carryover.

Mather Landscape Maint CFD

Budget Unit Functions & Responsibilities

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

Goals

- Provide landscape maintenance and other services utilizing county departments as resources.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Mather Landscape Maintenance CFD	\$177,151	\$520,593	\$527,937	\$7,344	1.4%
Gross Expenditures/Appropriations	\$177,151	\$520,593	\$527,937	\$7,344	1.4%
Total Expenditures/Appropriations	\$177,151	\$520,593	\$527,937	\$7,344	1.4%
Total Financing Uses	\$177,151	\$520,593	\$527,937	\$7,344	1.4%
Revenue	\$169,804	\$172,356	\$178,080	\$5,724	3.3%
Total Revenue	\$169,804	\$172,356	\$178,080	\$5,724	3.3%
Total Use of Fund Balance	\$355,584	\$348,237	\$349,857	\$1,620	0.5%
Total Financing Sources	\$525,388	\$520,593	\$527,937	\$7,344	1.4%
Net Cost	\$(348,237)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$26,168	\$362,241	\$364,892	\$2,651	0.7%
Other Charges	\$650	\$2,000	\$2,000	—	—%
Interfund Charges	\$150,333	\$156,352	\$161,045	\$4,693	3.0%
Gross Expenditures	\$177,151	\$520,593	\$527,937	\$7,344	1.4%
Total Expenditures/Appropriations	\$177,151	\$520,593	\$527,937	\$7,344	1.4%
Total Financing Uses	\$177,151	\$520,593	\$527,937	\$7,344	1.4%
Taxes	—	\$168,356	\$174,080	\$5,724	3.4%
Revenue from Use Of Money & Property	\$21,340	\$4,000	\$4,000	—	—%
Charges for Services	\$148,464	—	—	—	—%
Revenue	\$169,804	\$172,356	\$178,080	\$5,724	3.3%
Total Revenue	\$169,804	\$172,356	\$178,080	\$5,724	3.3%
Fund Balance	\$355,584	\$348,237	\$349,857	\$1,620	0.5%
Total Use of Fund Balance	\$355,584	\$348,237	\$349,857	\$1,620	0.5%
Total Financing Sources	\$525,388	\$520,593	\$527,937	\$7,344	1.4%
Net Cost	\$(348,237)	—	—	—	—%

Summary of Changes

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

- A minor increase in fund balance carryover as well as planned increases in special tax revenue.

The change in total revenue is due to:

- An increase in the special tax based on the levy development for Fiscal Year 2024-25.

Mather PFFF

Budget Unit Functions & Responsibilities

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

Goals

- Coordinate support for infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and land use impacts utilizing other county departments and non-county agencies as resources for the District projects.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Mather Public Facilities Financing Plan	\$14,496	\$806,458	\$820,558	\$14,100	1.7%
Gross Expenditures/Appropriations	\$14,496	\$806,458	\$820,558	\$14,100	1.7%
Total Expenditures/Appropriations	\$14,496	\$806,458	\$820,558	\$14,100	1.7%
Total Financing Uses	\$14,496	\$806,458	\$820,558	\$14,100	1.7%
Revenue	\$29,478	\$5,000	\$5,000	—	—%
Total Revenue	\$29,478	\$5,000	\$5,000	—	—%
Total Use of Fund Balance	\$786,476	\$801,458	\$815,558	\$14,100	1.8%
Total Financing Sources	\$815,954	\$806,458	\$820,558	\$14,100	1.7%
Net Cost	\$(801,458)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$14,496	\$687,908	\$702,008	\$14,100	2.0%
Other Charges	—	\$118,550	\$118,550	—	—%
Gross Expenditures	\$14,496	\$806,458	\$820,558	\$14,100	1.7%
Total Expenditures/Appropriations	\$14,496	\$806,458	\$820,558	\$14,100	1.7%
Total Financing Uses	\$14,496	\$806,458	\$820,558	\$14,100	1.7%
Revenue from Use Of Money & Property	\$29,478	\$5,000	\$5,000	—	—%
Revenue	\$29,478	\$5,000	\$5,000	—	—%
Total Revenue	\$29,478	\$5,000	\$5,000	—	—%
Fund Balance	\$786,476	\$801,458	\$815,558	\$14,100	1.8%
Total Use of Fund Balance	\$786,476	\$801,458	\$815,558	\$14,100	1.8%
Total Financing Sources	\$815,954	\$806,458	\$820,558	\$14,100	1.7%
Net Cost	\$(801,458)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase due to available fund balance carryover.

McClellan CFD 2004-1

Budget Unit Functions & Responsibilities

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

Goals

- Ensure the necessary financing is available when needed for planned projects. This includes provisions for, and documentation of, reimbursement payments to private developers for infrastructure work performed at the developers' initial expense.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
McClellan Park CFD No. 2004-1	\$119,188	\$945,159	\$974,338	\$29,179	3.1%
Gross Expenditures/Appropriations	\$119,188	\$945,159	\$974,338	\$29,179	3.1%
Total Expenditures/Appropriations	\$119,188	\$945,159	\$974,338	\$29,179	3.1%
Total Financing Uses	\$119,188	\$945,159	\$974,338	\$29,179	3.1%
Revenue	\$158,244	\$163,000	\$163,000	—	—%
Total Revenue	\$158,244	\$163,000	\$163,000	—	—%
Total Use of Fund Balance	\$743,102	\$782,159	\$811,338	\$29,179	3.7%
Total Financing Sources	\$901,346	\$945,159	\$974,338	\$29,179	3.1%
Net Cost	\$(782,158)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$119,188	\$565,850	\$574,641	\$8,791	1.6%
Other Charges	—	\$379,309	\$399,697	\$20,388	5.4%
Gross Expenditures	\$119,188	\$945,159	\$974,338	\$29,179	3.1%
Total Expenditures/Appropriations	\$119,188	\$945,159	\$974,338	\$29,179	3.1%
Total Financing Uses	\$119,188	\$945,159	\$974,338	\$29,179	3.1%
Taxes	\$147,929	\$148,000	\$148,000	—	—%
Revenue from Use Of Money & Property	\$10,315	\$15,000	\$15,000	—	—%
Revenue	\$158,244	\$163,000	\$163,000	—	—%
Total Revenue	\$158,244	\$163,000	\$163,000	—	—%
Fund Balance	\$743,102	\$782,159	\$811,338	\$29,179	3.7%
Total Use of Fund Balance	\$743,102	\$782,159	\$811,338	\$29,179	3.7%
Total Financing Sources	\$901,346	\$945,159	\$974,338	\$29,179	3.1%
Net Cost	\$(782,158)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in other operating expenses and other reimbursement payments due to having a greater fund balance carryover.

Metro Air Park 2001 CFD 2000-1

Budget Unit Functions & Responsibilities

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

Goals

- Ensure that necessary financing is available when needed for planned projects through either the issuance of debt or collection of special taxes. This includes provisions for, and documentation of, reimbursement payments to private developers for infrastructure work performed at the developers' initial expense.

Accomplishments

Reimbursements to developers for the following projects:

- Allbaugh Road Improvements between Powerline Road and Metro Air Parkway
- Elkhorn Blvd Surface Improvements
- Allbaugh Road Improvements between Lone Tree Road and Metro Air Parkway

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Metro Air Park 2001 CFD No. 2000-1	\$3,150,382	\$47,177,236	\$27,100,296	\$(20,076,940)	(42.6)%
Gross Expenditures/Appropriations	\$3,150,382	\$47,177,236	\$27,100,296	\$(20,076,940)	(42.6)%
Total Expenditures/Appropriations	\$3,150,382	\$47,177,236	\$27,100,296	\$(20,076,940)	(42.6)%
Total Financing Uses	\$3,150,382	\$47,177,236	\$27,100,296	\$(20,076,940)	(42.6)%
Revenue	\$41,724,838	\$2,862,726	\$3,819,280	\$956,554	33.4%
Total Revenue	\$41,724,838	\$2,862,726	\$3,819,280	\$956,554	33.4%
Total Use of Fund Balance	\$5,740,053	\$44,314,510	\$23,281,016	\$(21,033,494)	(47.5)%
Total Financing Sources	\$47,464,891	\$47,177,236	\$27,100,296	\$(20,076,940)	(42.6)%
Net Cost	\$(44,314,509)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,048,549	\$17,470,003	\$25,286,692	\$7,816,689	44.7%
Other Charges	\$13,994	\$9,707,233	\$813,604	\$(8,893,629)	(91.6)%
Interfund Charges	\$2,087,840	\$20,000,000	\$1,000,000	\$(19,000,000)	(95.0)%
Gross Expenditures	\$3,150,382	\$47,177,236	\$27,100,296	\$(20,076,940)	(42.6)%
Total Expenditures/Appropriations	\$3,150,382	\$47,177,236	\$27,100,296	\$(20,076,940)	(42.6)%
Total Financing Uses	\$3,150,382	\$47,177,236	\$27,100,296	\$(20,076,940)	(42.6)%
Taxes	\$4,409,422	\$2,827,726	\$1,984,280	\$(843,446)	(29.8)%
Revenue from Use Of Money & Property	\$48,076	\$35,000	\$35,000	—	—%
Charges for Services	\$28,301	—	—	—	—%
Miscellaneous Revenues	—	—	\$1,800,000	\$1,800,000	—%
Other Financing Sources	\$37,239,039	—	—	—	—%
Revenue	\$41,724,838	\$2,862,726	\$3,819,280	\$956,554	33.4%
Total Revenue	\$41,724,838	\$2,862,726	\$3,819,280	\$956,554	33.4%
Fund Balance	\$5,740,053	\$44,314,510	\$23,281,016	\$(21,033,494)	(47.5)%
Total Use of Fund Balance	\$5,740,053	\$44,314,510	\$23,281,016	\$(21,033,494)	(47.5)%
Total Financing Sources	\$47,464,891	\$47,177,236	\$27,100,296	\$(20,076,940)	(42.6)%
Net Cost	\$(44,314,509)	—	—	—	—%

Summary of Changes

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

- A decrease in available funds due to reimbursements to developers and project expenditures anticipated in Fiscal Year 2023-24. The balance will continue to decrease as bond proceeds are expected to be utilized to further development within Metro Air Park.

The change in total revenue is due to:

- An increase due to revenue anticipated from the Metro Air Park Enhanced Infrastructure Financing District.

Metro Air Park Impact Fees

Budget Unit Functions & Responsibilities

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

Goals

- Ensure project support is provided by county departments and non-county agencies for infrastructure project design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects. Funding is provided through the collection of development impact fees.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Metro Air Park Impact Fees	\$1,703,680	\$62,554,532	\$36,373,912	\$(26,180,620)	(41.9)%
Gross Expenditures/Appropriations	\$1,703,680	\$62,554,532	\$36,373,912	\$(26,180,620)	(41.9)%
Total Expenditures/Appropriations	\$1,703,680	\$62,554,532	\$36,373,912	\$(26,180,620)	(41.9)%
Total Financing Uses	\$1,703,680	\$62,554,532	\$36,373,912	\$(26,180,620)	(41.9)%
Revenue	\$14,538,080	\$5,405,000	\$405,000	\$(5,000,000)	(92.5)%
Total Interfund Reimbursements	\$2,087,840	\$20,000,000	\$1,000,000	\$(19,000,000)	(95.0)%
Total Revenue	\$16,625,920	\$25,405,000	\$1,405,000	\$(24,000,000)	(94.5)%
Total Use of Fund Balance	\$22,227,291	\$37,149,532	\$34,968,912	\$(2,180,620)	(5.9)%
Total Financing Sources	\$38,853,211	\$62,554,532	\$36,373,912	\$(26,180,620)	(41.9)%
Net Cost	\$(37,149,531)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,703,680	\$42,692,721	\$13,837,849	\$(28,854,872)	(67.6)%
Other Charges	—	\$19,861,811	\$22,536,063	\$2,674,252	13.5%
Gross Expenditures	\$1,703,680	\$62,554,532	\$36,373,912	\$(26,180,620)	(41.9)%
Total Expenditures/Appropriations	\$1,703,680	\$62,554,532	\$36,373,912	\$(26,180,620)	(41.9)%
Total Financing Uses	\$1,703,680	\$62,554,532	\$36,373,912	\$(26,180,620)	(41.9)%
Revenue from Use Of Money & Property	\$985,207	\$205,000	\$205,000	—	—%
Intergovernmental Revenues	\$1,940,000	—	—	—	—%
Charges for Services	\$11,612,873	\$5,200,000	\$200,000	\$(5,000,000)	(96.2)%
Revenue	\$14,538,080	\$5,405,000	\$405,000	\$(5,000,000)	(92.5)%
Other Interfund Reimbursements	\$2,087,840	\$20,000,000	\$1,000,000	\$(19,000,000)	(95.0)%
Total Interfund Reimbursements	\$2,087,840	\$20,000,000	\$1,000,000	\$(19,000,000)	(95.0)%
Total Revenue	\$16,625,920	\$25,405,000	\$1,405,000	\$(24,000,000)	(94.5)%
Fund Balance	\$22,227,291	\$37,149,532	\$34,968,912	\$(2,180,620)	(5.9)%
Total Use of Fund Balance	\$22,227,291	\$37,149,532	\$34,968,912	\$(2,180,620)	(5.9)%
Total Financing Sources	\$38,853,211	\$62,554,532	\$36,373,912	\$(26,180,620)	(41.9)%
Net Cost	\$(37,149,531)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in Construction costs due to a shift in funding strategies between this budget unit as well as the budget unit for the Metro Air Park CFD No. 2000-1 (BU 1390000).

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

- A decrease in the anticipated Development Fees due to the development activity within Metro Air Park as well as a decrease in the interfund reimbursements from the Metro Air Park CFD No. 2000-1 (BU 1390000).

Metro Air Park Services Tax

Budget Unit Functions & Responsibilities

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

Goals

- Ensure necessary revenue is available when needed for maintenance projects.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Metro Air Park Services Tax	\$165,176	\$1,012,981	\$1,260,703	\$247,722	24.5%
Gross Expenditures/Appropriations	\$165,176	\$1,012,981	\$1,260,703	\$247,722	24.5%
Total Expenditures/Appropriations	\$165,176	\$1,012,981	\$1,260,703	\$247,722	24.5%
Total Financing Uses	\$165,176	\$1,012,981	\$1,260,703	\$247,722	24.5%
Revenue	\$157,447	\$185,400	\$223,315	\$37,915	20.5%
Total Interfund Reimbursements	\$70,271	\$70,270	\$205,146	\$134,876	191.9%
Total Revenue	\$227,718	\$255,670	\$428,461	\$172,791	67.6%
Total Use of Fund Balance	\$694,769	\$757,311	\$832,242	\$74,931	9.9%
Total Financing Sources	\$922,487	\$1,012,981	\$1,260,703	\$247,722	24.5%
Net Cost	\$(757,311)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$47,205	\$942,711	\$1,055,557	\$112,846	12.0%
Interfund Charges	\$117,971	\$70,270	\$205,146	\$134,876	191.9%
Gross Expenditures	\$165,176	\$1,012,981	\$1,260,703	\$247,722	24.5%
Total Expenditures/Appropriations	\$165,176	\$1,012,981	\$1,260,703	\$247,722	24.5%
Total Financing Uses	\$165,176	\$1,012,981	\$1,260,703	\$247,722	24.5%
Taxes	—	\$181,900	\$219,815	\$37,915	20.8%
Revenue from Use Of Money & Property	\$23,915	\$3,500	\$3,500	—	—%
Charges for Services	\$133,532	—	—	—	—%
Revenue	\$157,447	\$185,400	\$223,315	\$37,915	20.5%
Other Interfund Reimbursements	\$70,271	\$70,270	\$205,146	\$134,876	191.9%
Total Interfund Reimbursements	\$70,271	\$70,270	\$205,146	\$134,876	191.9%
Total Revenue	\$227,718	\$255,670	\$428,461	\$172,791	67.6%
Fund Balance	\$694,769	\$757,311	\$832,242	\$74,931	9.9%
Total Use of Fund Balance	\$694,769	\$757,311	\$832,242	\$74,931	9.9%
Total Financing Sources	\$922,487	\$1,012,981	\$1,260,703	\$247,722	24.5%
Net Cost	\$(757,311)	—	—	—	—%

Summary of Changes

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

- An increase in reimbursements for additional services as more property is developed within Metro Air Park.

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

- An increase in revenue due to additional special taxes planned to be levied.

North Vineyard Station Specific Plan

Budget Unit Functions & Responsibilities

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

Goals

- Ensure project support is provided by county departments and non-county agencies for infrastructure project design and construction, environmental impact matters, cost-sharing agreements, contributions and reimbursements, and District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
North Vineyard Station	\$375,390	\$6,735,027	\$6,074,527	\$(660,500)	(9.8)%
Gross Expenditures/Appropriations	\$375,390	\$6,735,027	\$6,074,527	\$(660,500)	(9.8)%
Total Expenditures/Appropriations	\$375,390	\$6,735,027	\$6,074,527	\$(660,500)	(9.8)%
Total Financing Uses	\$375,390	\$6,735,027	\$6,074,527	\$(660,500)	(9.8)%
Revenue	\$1,449,071	\$816,663	\$46,000	\$(770,663)	(94.4)%
Total Interfund Reimbursements	\$49,734	\$867,759	\$187,759	\$(680,000)	(78.4)%
Total Revenue	\$1,498,805	\$1,684,422	\$233,759	\$(1,450,663)	(86.1)%
Total Use of Fund Balance	\$3,927,191	\$5,050,605	\$5,840,768	\$790,163	15.6%
Total Financing Sources	\$5,425,996	\$6,735,027	\$6,074,527	\$(660,500)	(9.8)%
Net Cost	\$(5,050,606)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$369,475	\$4,335,028	\$4,118,613	\$(216,415)	(5.0)%
Other Charges	—	\$1,905,914	\$1,955,914	\$50,000	2.6%
Interfund Charges	\$5,915	\$494,085	—	\$(494,085)	(100.0)%
Gross Expenditures	\$375,390	\$6,735,027	\$6,074,527	\$(660,500)	(9.8)%
Total Expenditures/Appropriations	\$375,390	\$6,735,027	\$6,074,527	\$(660,500)	(9.8)%
Total Financing Uses	\$375,390	\$6,735,027	\$6,074,527	\$(660,500)	(9.8)%
Revenue from Use Of Money & Property	\$144,499	\$16,000	\$16,000	—	—%
Charges for Services	\$1,304,572	\$800,663	\$30,000	\$(770,663)	(96.3)%
Revenue	\$1,449,071	\$816,663	\$46,000	\$(770,663)	(94.4)%
Other Interfund Reimbursements	\$49,734	\$867,759	\$187,759	\$(680,000)	(78.4)%
Total Interfund Reimbursements	\$49,734	\$867,759	\$187,759	\$(680,000)	(78.4)%
Total Revenue	\$1,498,805	\$1,684,422	\$233,759	\$(1,450,663)	(86.1)%
Fund Balance	\$3,927,191	\$5,050,605	\$5,840,768	\$790,163	15.6%
Total Use of Fund Balance	\$3,927,191	\$5,050,605	\$5,840,768	\$790,163	15.6%
Total Financing Sources	\$5,425,996	\$6,735,027	\$6,074,527	\$(660,500)	(9.8)%
Net Cost	\$(5,050,606)	—	—	—	—%

Summary of Changes

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

- A decrease in anticipated expenditures for a project that will be nearing completion.

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

- A decrease in Development Fees due to advance funding agreements being entered into and deposits made in Fiscal Year 2023-24 reducing future year revenue cash flow, as well as a reduction in reimbursements for a project from Florin Vineyard Community Plan (BU 1450000).

North Vineyard Station CFDs

Budget Unit Functions & Responsibilities

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

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

Goals

- Coordinate support for infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursement, and land use impacts utilizing other county departments and non-county agencies as resources for District projects.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
North Vineyard Station CFD #1	\$189,390	\$2,433,256	\$3,035,481	\$602,225	24.7%
North Vineyard Station CFD #2	\$164,885	\$2,967,022	\$2,968,204	\$1,182	0.0%
Gross Expenditures/Appropriations	\$354,275	\$5,400,278	\$6,003,685	\$603,407	11.2%
Total Expenditures/Appropriations	\$354,275	\$5,400,278	\$6,003,685	\$603,407	11.2%
Total Financing Uses	\$354,275	\$5,400,278	\$6,003,685	\$603,407	11.2%
Revenue	\$741,299	\$1,032,726	\$918,746	\$(113,980)	(11.0)%
Total Revenue	\$741,299	\$1,032,726	\$918,746	\$(113,980)	(11.0)%
Total Use of Fund Balance	\$3,980,528	\$4,367,552	\$5,084,939	\$717,387	16.4%
Total Financing Sources	\$4,721,827	\$5,400,278	\$6,003,685	\$603,407	11.2%
Net Cost	\$(4,367,551)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$354,275	\$1,815,337	\$2,379,512	\$564,175	31.1%
Other Charges	—	\$3,584,941	\$3,624,173	\$39,232	1.1%
Gross Expenditures	\$354,275	\$5,400,278	\$6,003,685	\$603,407	11.2%
Total Expenditures/Appropriations	\$354,275	\$5,400,278	\$6,003,685	\$603,407	11.2%
Total Financing Uses	\$354,275	\$5,400,278	\$6,003,685	\$603,407	11.2%
Taxes	\$(666,492)	\$928,226	\$814,246	\$(113,980)	(12.3)%
Revenue from Use Of Money & Property	\$52,520	\$104,500	\$104,500	—	—%
Miscellaneous Revenues	\$1,355,271	—	—	—	—%
Revenue	\$741,299	\$1,032,726	\$918,746	\$(113,980)	(11.0)%
Total Revenue	\$741,299	\$1,032,726	\$918,746	\$(113,980)	(11.0)%
Fund Balance	\$3,980,528	\$4,367,552	\$5,084,939	\$717,387	16.4%
Total Use of Fund Balance	\$3,980,528	\$4,367,552	\$5,084,939	\$717,387	16.4%
Total Financing Sources	\$4,721,827	\$5,400,278	\$6,003,685	\$603,407	11.2%
Net Cost	\$(4,367,551)	—	—	—	—%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in program sections of this Budget Unit.

North Vineyard Station CFD #1

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$189,390	\$1,645,442	\$2,245,481	\$600,039	36.5%
Other Charges	—	\$787,814	\$790,000	\$2,186	0.3%
Gross Expenditures	\$189,390	\$2,433,256	\$3,035,481	\$602,225	24.7%
Total Expenditures/Appropriations	\$189,390	\$2,433,256	\$3,035,481	\$602,225	24.7%
Total Financing Uses	\$189,390	\$2,433,256	\$3,035,481	\$602,225	24.7%
Taxes	\$(666,492)	\$703,929	\$703,929	—	—%
Revenue from Use Of Money & Property	\$21,263	\$1,000	\$1,000	—	—%
Miscellaneous Revenues	\$1,355,271	—	—	—	—%
Revenue	\$710,042	\$704,929	\$704,929	—	—%
Total Revenue	\$710,042	\$704,929	\$704,929	—	—%
Fund Balance	\$1,207,675	\$1,728,327	\$2,330,552	\$602,225	34.8%
Total Use of Fund Balance	\$1,207,675	\$1,728,327	\$2,330,552	\$602,225	34.8%
Total Financing Sources	\$1,917,717	\$2,433,256	\$3,035,481	\$602,225	24.7%
Net Cost	\$(1,728,327)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in transportation services.

North Vineyard Station CFD #2

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$164,885	\$169,895	\$134,031	\$(35,864)	(21.1)%
Other Charges	—	\$2,797,127	\$2,834,173	\$37,046	1.3%
Gross Expenditures	\$164,885	\$2,967,022	\$2,968,204	\$1,182	0.0%
Total Expenditures/Appropriations	\$164,885	\$2,967,022	\$2,968,204	\$1,182	0.0%
Total Financing Uses	\$164,885	\$2,967,022	\$2,968,204	\$1,182	0.0%
Taxes	—	\$224,297	\$110,317	\$(113,980)	(50.8)%
Revenue from Use Of Money & Property	\$31,257	\$103,500	\$103,500	—	—%
Revenue	\$31,257	\$327,797	\$213,817	\$(113,980)	(34.8)%
Total Revenue	\$31,257	\$327,797	\$213,817	\$(113,980)	(34.8)%
Fund Balance	\$2,772,853	\$2,639,225	\$2,754,387	\$115,162	4.4%
Total Use of Fund Balance	\$2,772,853	\$2,639,225	\$2,754,387	\$115,162	4.4%
Total Financing Sources	\$2,804,110	\$2,967,022	\$2,968,204	\$1,182	0.0%
Net Cost	\$(2,639,225)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A slight decrease in administrative services offset by an increase in reimbursement payments.

The change in total revenue is due to:

- A decrease in Special Taxes.

Park Meadows CFD-Bond Proceeds

Budget Unit Functions & Responsibilities

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

Goals

- Provide ongoing administration until the Mello-Roos special tax bonds are retired for the District.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Park Meadows CFD	\$55,639	\$187,929	\$199,653	\$11,724	6.2%
Gross Expenditures/Appropriations	\$55,639	\$187,929	\$199,653	\$11,724	6.2%
Total Expenditures/Appropriations	\$55,639	\$187,929	\$199,653	\$11,724	6.2%
Total Financing Uses	\$55,639	\$187,929	\$199,653	\$11,724	6.2%
Revenue	\$72,983	\$72,000	\$77,000	\$5,000	6.9%
Total Revenue	\$72,983	\$72,000	\$77,000	\$5,000	6.9%
Total Use of Fund Balance	\$98,585	\$115,929	\$122,653	\$6,724	5.8%
Total Financing Sources	\$171,568	\$187,929	\$199,653	\$11,724	6.2%
Net Cost	\$(115,929)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$55,639	\$187,929	\$199,653	\$11,724	6.2%
Gross Expenditures	\$55,639	\$187,929	\$199,653	\$11,724	6.2%
Total Expenditures/Appropriations	\$55,639	\$187,929	\$199,653	\$11,724	6.2%
Total Financing Uses	\$55,639	\$187,929	\$199,653	\$11,724	6.2%
Taxes	\$69,544	\$70,000	\$75,000	\$5,000	7.1%
Revenue from Use Of Money & Property	\$3,439	\$2,000	\$2,000	—	—%
Revenue	\$72,983	\$72,000	\$77,000	\$5,000	6.9%
Total Revenue	\$72,983	\$72,000	\$77,000	\$5,000	6.9%
Fund Balance	\$98,585	\$115,929	\$122,653	\$6,724	5.8%
Total Use of Fund Balance	\$98,585	\$115,929	\$122,653	\$6,724	5.8%
Total Financing Sources	\$171,568	\$187,929	\$199,653	\$11,724	6.2%
Net Cost	\$(115,929)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- Increases in estimated available fund balance.

The change in total revenue is due to:

- An increase in the special taxes anticipated in Fiscal Year 2024-25 for administration of the district.

Vineyard Public Facilities Financing Plan

Budget Unit Functions & Responsibilities

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

Goals

- Ensure project support is provided by county departments and non-county agencies for infrastructure project design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and the District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Vineyard	\$947,715	\$12,426,442	\$13,519,805	\$1,093,363	8.8%
Gross Expenditures/Appropriations	\$947,715	\$12,426,442	\$13,519,805	\$1,093,363	8.8%
Total Expenditures/Appropriations	\$947,715	\$12,426,442	\$13,519,805	\$1,093,363	8.8%
Total Financing Uses	\$947,715	\$12,426,442	\$13,519,805	\$1,093,363	8.8%
Revenue	\$2,192,323	\$4,376,545	\$2,506,725	\$(1,869,820)	(42.7)%
Total Revenue	\$2,192,323	\$4,376,545	\$2,506,725	\$(1,869,820)	(42.7)%
Total Use of Fund Balance	\$6,805,290	\$8,049,897	\$11,013,080	\$2,963,183	36.8%
Total Financing Sources	\$8,997,613	\$12,426,442	\$13,519,805	\$1,093,363	8.8%
Net Cost	\$(8,049,897)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$947,715	\$11,976,442	\$13,069,805	\$1,093,363	9.1%
Other Charges	—	\$450,000	\$450,000	—	—%
Gross Expenditures	\$947,715	\$12,426,442	\$13,519,805	\$1,093,363	8.8%
Total Expenditures/Appropriations	\$947,715	\$12,426,442	\$13,519,805	\$1,093,363	8.8%
Total Financing Uses	\$947,715	\$12,426,442	\$13,519,805	\$1,093,363	8.8%
Revenue from Use Of Money & Property	\$222,726	\$75,000	\$75,000	—	—%
Intergovernmental Revenues	\$207,467	\$3,958,961	\$2,091,725	\$(1,867,236)	(47.2)%
Charges for Services	\$1,762,130	\$342,584	\$340,000	\$(2,584)	(0.8)%
Revenue	\$2,192,323	\$4,376,545	\$2,506,725	\$(1,869,820)	(42.7)%
Total Revenue	\$2,192,323	\$4,376,545	\$2,506,725	\$(1,869,820)	(42.7)%
Fund Balance	\$6,805,290	\$8,049,897	\$11,013,080	\$2,963,183	36.8%
Total Use of Fund Balance	\$6,805,290	\$8,049,897	\$11,013,080	\$2,963,183	36.8%
Total Financing Sources	\$8,997,613	\$12,426,442	\$13,519,805	\$1,093,363	8.8%
Net Cost	\$(8,049,897)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in fund balance available for projects expenditures due to greater Statewide Community Infrastructure Program (SCIP) and development impact fee revenue received in Fiscal Year 2023-24.

The change in total revenue is due to:

- An assumed decrease SCIP and development impact fees based on realized results in Fiscal Year 2023-24.

Financing-Transfers/Reimbursement

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
General Fund Transfers to Other County Funds	\$67,929,834	\$40,247,246	\$6,050,926	\$(34,196,320)	(85.0)%
Gross Expenditures/Appropriations	\$67,929,834	\$40,247,246	\$6,050,926	\$(34,196,320)	(85.0)%
Total Expenditures/Appropriations	\$67,929,834	\$40,247,246	\$6,050,926	\$(34,196,320)	(85.0)%
Revenue	\$34,839,640	—	—	—	—%
Total Revenue	\$34,839,640	—	—	—	—%
Net Cost	\$33,090,194	\$40,247,246	\$6,050,926	\$(34,196,320)	(85.0)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$67,929,834	\$40,247,246	\$6,050,926	\$(34,196,320)	(85.0)%
Gross Expenditures	\$67,929,834	\$40,247,246	\$6,050,926	\$(34,196,320)	(85.0)%
Total Expenditures/Appropriations	\$67,929,834	\$40,247,246	\$6,050,926	\$(34,196,320)	(85.0)%
Intergovernmental Revenues	\$34,839,640	—	—	—	—%
Revenue	\$34,839,640	—	—	—	—%
Total Revenue	\$34,839,640	—	—	—	—%
Net Cost	\$33,090,194	\$40,247,246	\$6,050,926	\$(34,196,320)	(85.0)%

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 reduction in one-time funding for the following in FY 2023-24:
 - \$20,000,000 to the Road Fund for Pavement Maintenance projects.
 - \$10,000,000 to the Road Fund for Pavement Maintenance projects tied to utility work.
 - \$2,261,375 to the Park Construction Fund for Ancil Hoffman Roads.

- \$992,000 to the Park Construction Fund for the Dry Creek Parkway Sacramento Area Council of Governments (SACOG) Grant Match.
- \$48,000 to the Capital Construction Fund for Stay Safe Communities.
- A \$904,412 reduction in transfer to the Transient Occupancy Tax (TOT) Fund due to the TOT Fund having a higher fund balance.
- A \$9,467 increase in transfer to the Environmental Management Department for the Hazardous Materials Response contract.

Fixed Asset Revolving

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Fixed Asset Financing Program	\$3,832,750	\$3,840,076	\$3,841,576	\$1,500	0.0%
Gross Expenditures/Appropriations	\$3,832,750	\$3,840,076	\$3,841,576	\$1,500	0.0%
Total Expenditures/Appropriations	\$3,832,750	\$3,840,076	\$3,841,576	\$1,500	0.0%
Total Financing Uses	\$3,832,750	\$3,840,076	\$3,841,576	\$1,500	0.0%
Revenue	\$3,836,306	\$3,831,000	\$3,832,500	\$1,500	0.0%
Total Revenue	\$3,836,306	\$3,831,000	\$3,832,500	\$1,500	0.0%
Total Use of Fund Balance	\$5,520	\$9,076	\$9,076	—	—%
Total Financing Sources	\$3,841,826	\$3,840,076	\$3,841,576	\$1,500	0.0%
Net Cost	\$(9,076)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$9,076	\$9,076	—	—%
Interfund Charges	\$3,832,750	\$3,831,000	\$3,832,500	\$1,500	0.0%
Gross Expenditures	\$3,832,750	\$3,840,076	\$3,841,576	\$1,500	0.0%
Total Expenditures/Appropriations	\$3,832,750	\$3,840,076	\$3,841,576	\$1,500	0.0%
Total Financing Uses	\$3,832,750	\$3,840,076	\$3,841,576	\$1,500	0.0%
Miscellaneous Revenues	\$3,836,306	\$3,831,000	\$3,832,500	\$1,500	0.0%
Revenue	\$3,836,306	\$3,831,000	\$3,832,500	\$1,500	0.0%
Total Revenue	\$3,836,306	\$3,831,000	\$3,832,500	\$1,500	0.0%
Fund Balance	\$5,520	\$9,076	\$9,076	—	—%
Total Use of Fund Balance	\$5,520	\$9,076	\$9,076	—	—%
Total Financing Sources	\$3,841,826	\$3,840,076	\$3,841,576	\$1,500	0.0%
Net Cost	\$(9,076)	—	—	—	—%

Summary of Changes

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

- An increase in debt service.

The change in total revenue is due to:

- An increase in miscellaneous revenue to cover debt service for loans.

Interagency Procurement

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Interagency Procurement	\$3,836,306	\$3,865,121	\$3,832,500	\$(32,621)	(0.8)%
Gross Expenditures/Appropriations	\$3,836,306	\$3,865,121	\$3,832,500	\$(32,621)	(0.8)%
Total Expenditures/Appropriations	\$3,836,306	\$3,865,121	\$3,832,500	\$(32,621)	(0.8)%
Total Financing Uses	\$3,836,306	\$3,865,121	\$3,832,500	\$(32,621)	(0.8)%
Revenue	\$1,206,221	\$1,165,612	\$1,165,611	\$(1)	—%
Total Interfund Reimbursements	\$2,665,272	\$2,654,755	\$2,582,769	\$(71,986)	(2.7)%
Total Revenue	\$3,871,493	\$3,820,367	\$3,748,380	\$(71,987)	(1.9)%
Total Use of Fund Balance	\$9,566	\$44,754	\$84,120	\$39,366	88.0%
Total Financing Sources	\$3,881,059	\$3,865,121	\$3,832,500	\$(32,621)	(0.8)%
Net Cost	\$(44,753)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$34,121	—	\$(34,121)	(100.0)%
Other Charges	\$3,836,306	\$3,831,000	\$3,832,500	\$1,500	0.0%
Gross Expenditures	\$3,836,306	\$3,865,121	\$3,832,500	\$(32,621)	(0.8)%
Total Expenditures/Appropriations	\$3,836,306	\$3,865,121	\$3,832,500	\$(32,621)	(0.8)%
Total Financing Uses	\$3,836,306	\$3,865,121	\$3,832,500	\$(32,621)	(0.8)%
Revenue from Use Of Money & Property	\$302,997	\$1,165,612	\$1,165,611	\$(1)	—%
Charges for Services	\$903,224	—	—	—	—%
Revenue	\$1,206,221	\$1,165,612	\$1,165,611	\$(1)	—%
Other Interfund Reimbursements	\$2,665,272	\$2,654,755	\$2,582,769	\$(71,986)	(2.7)%
Total Interfund Reimbursements	\$2,665,272	\$2,654,755	\$2,582,769	\$(71,986)	(2.7)%
Total Revenue	\$3,871,493	\$3,820,367	\$3,748,380	\$(71,987)	(1.9)%
Fund Balance	\$9,566	\$44,754	\$84,120	\$39,366	88.0%
Total Use of Fund Balance	\$9,566	\$44,754	\$84,120	\$39,366	88.0%
Total Financing Sources	\$3,881,059	\$3,865,121	\$3,832,500	\$(32,621)	(0.8)%
Net Cost	\$(44,753)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A slight decrease in services and supplies that are no longer needed.

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

- Reducing the transfer in as a result of utilizing available fund balance and lower appropriations.

Neighborhood Revitalization

Budget Unit Functions & Responsibilities

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

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

Goals

- Provide funding for revitalization and community enhancement activities.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Affordable Housing	—	\$330,037	\$334,037	\$4,000	1.2%
Neighborhood Revitalization - Redevelopment	—	\$366,981	\$366,981	—	—%
Neighborhood Revitalization - Unrestricted	\$100,000	\$3,761,369	\$3,431,369	\$(330,000)	(8.8)%
Gross Expenditures/Appropriations	\$100,000	\$4,458,387	\$4,132,387	\$(326,000)	(7.3)%
Total Expenditures/Appropriations	\$100,000	\$4,458,387	\$4,132,387	\$(326,000)	(7.3)%
Total Financing Uses	\$100,000	\$4,458,387	\$4,132,387	\$(326,000)	(7.3)%
Total Interfund Reimbursements	\$3,100,000	—	—	—	—%
Total Revenue	\$3,100,000	—	—	—	—%
Total Use of Fund Balance	\$1,458,387	\$4,458,387	\$4,132,387	\$(326,000)	(7.3)%
Total Financing Sources	\$4,558,387	\$4,458,387	\$4,132,387	\$(326,000)	(7.3)%
Net Cost	\$(4,458,387)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$100,000	\$4,128,387	\$3,962,387	\$(166,000)	(4.0)%
Interfund Charges	—	\$330,000	\$170,000	\$(160,000)	(48.5)%
Gross Expenditures	\$100,000	\$4,458,387	\$4,132,387	\$(326,000)	(7.3)%
Total Expenditures/Appropriations	\$100,000	\$4,458,387	\$4,132,387	\$(326,000)	(7.3)%
Total Financing Uses	\$100,000	\$4,458,387	\$4,132,387	\$(326,000)	(7.3)%
Other Interfund Reimbursements	\$3,100,000	—	—	—	—%
Total Interfund Reimbursements	\$3,100,000	—	—	—	—%
Total Revenue	\$3,100,000	—	—	—	—%
Fund Balance	\$1,458,387	\$4,458,387	\$4,132,387	\$(326,000)	(7.3)%
Total Use of Fund Balance	\$1,458,387	\$4,458,387	\$4,132,387	\$(326,000)	(7.3)%
Total Financing Sources	\$4,558,387	\$4,458,387	\$4,132,387	\$(326,000)	(7.3)%
Net Cost	\$(4,458,387)	—	—	—	—%

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit.

Affordable Housing

Program Overview

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

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$330,037	\$334,037	\$4,000	1.2%
Gross Expenditures	—	\$330,037	\$334,037	\$4,000	1.2%
Total Expenditures/Appropriations	—	\$330,037	\$334,037	\$4,000	1.2%
Total Financing Uses	—	\$330,037	\$334,037	\$4,000	1.2%
Fund Balance	\$330,037	\$330,037	\$334,037	\$4,000	1.2%
Total Use of Fund Balance	\$330,037	\$330,037	\$334,037	\$4,000	1.2%
Total Financing Sources	\$330,037	\$330,037	\$334,037	\$4,000	1.2%
Net Cost	\$(330,037)	—	—	—	—%

Summary of Changes

Appropriations in this program are matched to available funding.

The change in total appropriations is due to an increase in the remaining available fund balance carryover.

Neighborhood Revitalization - Redevelopment

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$366,981	\$366,981	—	—%
Gross Expenditures	—	\$366,981	\$366,981	—	—%
Total Expenditures/Appropriations	—	\$366,981	\$366,981	—	—%
Total Financing Uses	—	\$366,981	\$366,981	—	—%
Fund Balance	\$366,981	\$366,981	\$366,981	—	—%
Total Use of Fund Balance	\$366,981	\$366,981	\$366,981	—	—%
Total Financing Sources	\$366,981	\$366,981	\$366,981	—	—%
Net Cost	\$(366,981)	—	—	—	—%

Summary of Changes

Appropriations in this program are matched to available funding.

There is no change in total appropriations, which are available for eligible future needs.

Neighborhood Revitalization - Unrestricted

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$100,000	\$3,431,369	\$3,261,369	\$(-170,000)	(5.0)%
Interfund Charges	—	\$330,000	\$170,000	\$(-160,000)	(48.5)%
Gross Expenditures	\$100,000	\$3,761,369	\$3,431,369	\$(-330,000)	(8.8)%
Total Expenditures/Appropriations	\$100,000	\$3,761,369	\$3,431,369	\$(-330,000)	(8.8)%
Total Financing Uses	\$100,000	\$3,761,369	\$3,431,369	\$(-330,000)	(8.8)%
Other Interfund Reimbursements	\$3,100,000	—	—	—	—%
Total Interfund Reimbursements	\$3,100,000	—	—	—	—%
Total Revenue	\$3,100,000	—	—	—	—%
Fund Balance	\$761,369	\$3,761,369	\$3,431,369	\$(-330,000)	(8.8)%
Total Use of Fund Balance	\$761,369	\$3,761,369	\$3,431,369	\$(-330,000)	(8.8)%
Total Financing Sources	\$3,861,369	\$3,761,369	\$3,431,369	\$(-330,000)	(8.8)%
Net Cost	\$(3,761,369)	—	—	—	—%

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 carryover, resulting from prior year expenditures for a contract with Liberty Towers, which provided services related to youth activities.

Non-Departmental Costs/General Fund

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Non-Departmental Costs/General Fund	\$23,461,963	\$25,058,032	\$25,102,769	\$44,737	0.2%
Gross Expenditures/Appropriations	\$23,461,963	\$25,058,032	\$25,102,769	\$44,737	0.2%
Total Expenditures/Appropriations	\$23,461,963	\$25,058,032	\$25,102,769	\$44,737	0.2%
Revenue	\$8,281	—	—	—	—%
Total Revenue	\$8,281	—	—	—	—%
Net Cost	\$23,453,682	\$25,058,032	\$25,102,769	\$44,737	0.2%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$797	\$2,500	\$2,500	—	—%
Services & Supplies	\$17,270,300	\$16,065,705	\$16,079,894	\$14,189	0.1%
Other Charges	\$337,504	\$2,380,980	\$2,454,980	\$74,000	3.1%
Interfund Charges	\$2,284,078	\$2,891,250	\$2,819,246	\$(72,004)	(2.5)%
Intrafund Charges	\$3,569,284	\$3,717,597	\$3,746,149	\$28,552	0.8%
Gross Expenditures	\$23,461,963	\$25,058,032	\$25,102,769	\$44,737	0.2%
Total Expenditures/Appropriations	\$23,461,963	\$25,058,032	\$25,102,769	\$44,737	0.2%
Revenue from Use Of Money & Property	\$2,940	—	—	—	—%
Charges for Services	\$5,341	—	—	—	—%
Revenue	\$8,281	—	—	—	—%
Total Revenue	\$8,281	—	—	—	—%
Net Cost	\$23,453,682	\$25,058,032	\$25,102,769	\$44,737	0.2%

Summary of Changes

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

The change in total appropriations is due to:

- An increase in membership dues to Sacramento Area Council of Governments (SACOG) as a result of a Consumer Price Index (CPI) increase.
- An increase in Mays Class Counsel fees to reflect increases in cost of living adjustments.
- An increase in Other Charges due to a transfer of appropriations from the Fair Housing Services budget (4660000BU). Expenses related to pension and retirement liability payments for the Sacramento Regional Human Rights/Fair Housing Commission will be paid out of this budget unit.
- A decrease in debt service costs for the Interagency Procurement Fund (9030000BU).
- An increase in recovery of property tax administration fees for the Assessor's Office (3230000BU).

Non-Departmental Revenues/General Fund

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
General Purpose Financing Revenues	\$981,607	\$(982,000)	—	\$982,000	(100.0)%
Gross Expenditures/Appropriations	\$981,607	\$(982,000)	—	\$982,000	(100.0)%
Total Expenditures/Appropriations	\$981,607	\$(982,000)	—	\$982,000	(100.0)%
Revenue	\$837,814,017	\$861,781,275	\$889,012,691	\$27,231,416	3.2%
Total Interfund Reimbursements	\$11,956,832	\$14,449,014	\$15,101,227	\$652,213	4.5%
Total Revenue	\$849,770,849	\$876,230,289	\$904,113,918	\$27,883,629	3.2%
Net Cost	\$(848,789,242)	\$(877,212,289)	\$(904,113,918)	\$(26,901,629)	3.1%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$981,607	\$(982,000)	—	\$982,000	(100.0)%
Gross Expenditures	\$981,607	\$(982,000)	—	\$982,000	(100.0)%
Total Expenditures/Appropriations	\$981,607	\$(982,000)	—	\$982,000	(100.0)%
Taxes	\$767,224,061	\$803,743,099	\$831,852,733	\$28,109,634	3.5%
Licenses, Permits & Franchises	\$4,923,972	\$3,484,868	\$3,484,868	—	—%
Fines, Forfeitures & Penalties	\$8,022,803	\$8,000,000	\$7,700,000	\$(300,000)	(3.8)%
Revenue from Use Of Money & Property	\$15,638,397	\$9,500,000	\$9,500,000	—	—%
Intergovernmental Revenues	\$35,070,687	\$33,200,279	\$32,688,106	\$(512,173)	(1.5)%
Charges for Services	\$22,461	—	—	—	—%
Miscellaneous Revenues	\$6,911,635	\$3,853,029	\$3,786,984	\$(66,045)	(1.7)%
Revenue	\$837,814,017	\$861,781,275	\$889,012,691	\$27,231,416	3.2%
Other Interfund Reimbursements	\$11,956,832	\$14,449,014	\$15,101,227	\$652,213	4.5%
Total Interfund Reimbursements	\$11,956,832	\$14,449,014	\$15,101,227	\$652,213	4.5%
Total Revenue	\$849,770,849	\$876,230,289	\$904,113,918	\$27,883,629	3.2%
Net Cost	\$(848,789,242)	\$(877,212,289)	\$(904,113,918)	\$(26,901,629)	3.1%

Summary of Changes

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

The change in total appropriations is due to:

- A decrease in negative expenditures due to an adjustment to fund balance in the prior fiscal year.

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

- Increases in Secured Property Tax and Property Tax in-Lieu of Vehicle License Fee (VLF) revenue resulting from anticipated increases in assessed value on secured property.
- An estimated increase in Sales and Use Tax revenue.
- Decreases in Vehicle Code and Other Court fines.
- A decrease in Intergovernmental Revenues as a result of a reduction in revenue neutrality payments.
- An increase in reimbursements from the Teeter Plan to the General Fund.

This budget unit shows a negative Net Cost of \$904,113,918, which reflects the amount of discretionary revenue and reimbursements available to help fund County needs.

2004 Pension Obligation Bond-Debt Service

Budget Unit Functions & Responsibilities

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

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

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

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

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

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
2004 Pension Obligation Bond - Debt Service	\$230,100,194	\$52,035,409	\$150,895,858	\$98,860,449	190.0%
Gross Expenditures/Appropriations	\$230,100,194	\$52,035,409	\$150,895,858	\$98,860,449	190.0%
Total Expenditures/Appropriations	\$230,100,194	\$52,035,409	\$150,895,858	\$98,860,449	190.0%
Total Financing Uses	\$230,100,194	\$52,035,409	\$150,895,858	\$98,860,449	190.0%
Revenue	\$231,172,433	\$48,821,535	\$149,036,984	\$100,215,449	205.3%
Total Revenue	\$231,172,433	\$48,821,535	\$149,036,984	\$100,215,449	205.3%
Total Use of Fund Balance	\$2,141,635	\$3,213,874	\$1,858,874	\$(1,355,000)	(42.2)%
Total Financing Sources	\$233,314,068	\$52,035,409	\$150,895,858	\$98,860,449	190.0%
Net Cost	\$(3,213,874)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$181,717,376	\$2,018,874	\$2,158,875	\$140,001	6.9%
Other Charges	\$48,382,818	\$50,016,535	\$148,736,983	\$98,720,448	197.4%
Gross Expenditures	\$230,100,194	\$52,035,409	\$150,895,858	\$98,860,449	190.0%
Total Expenditures/Appropriations	\$230,100,194	\$52,035,409	\$150,895,858	\$98,860,449	190.0%
Total Financing Uses	\$230,100,194	\$52,035,409	\$150,895,858	\$98,860,449	190.0%
Revenue from Use Of Money & Property	\$50,270,698	\$48,821,535	\$149,036,984	\$100,215,449	205.3%
Miscellaneous Revenues	\$161,735	—	—	—	—%
Other Financing Sources	\$180,740,000	—	—	—	—%
Revenue	\$231,172,433	\$48,821,535	\$149,036,984	\$100,215,449	205.3%
Total Revenue	\$231,172,433	\$48,821,535	\$149,036,984	\$100,215,449	205.3%
Fund Balance	\$2,141,635	\$3,213,874	\$1,858,874	\$(1,355,000)	(42.2)%
Total Use of Fund Balance	\$2,141,635	\$3,213,874	\$1,858,874	\$(1,355,000)	(42.2)%
Total Financing Sources	\$233,314,068	\$52,035,409	\$150,895,858	\$98,860,449	190.0%
Net Cost	\$(3,213,874)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- Increased debt service payments being made in this fund, which is a result of having paid off the 1995A POBs (Budget Unit 9313000) in FY 2023-24. To maintain a relatively level debt service across the POBs, the approximate amount of debt service payments that had been made for Budget Unit 9313000 have shifted to the 2004 POBs (Budget Unit 9282000).

The change in total revenue is due to:

- Increased transfers in to the fund to cover the increased debt service.

2010 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

The **2010 Refunding Certificates of Participation (COPs)-Debt Service** budget unit provides for the annual lease payments for the governmental funds portion of the 2010 Refunding Certificates of Participation issued on March 12, 2010. These 2010 Refunding Certificates of Participation refunded the County's 1990 Certificates of Participation (Fixed Asset Acquisition Fund), 2003 Refunding Certificates of Participation (Main Jail) and the 1999 Refunding Certificates of Participation (Cherry Island Golf Course and the County Employees Parking Garage). In Fiscal Year 2020-21, the 2020 Refunding Certificates of Participation (Budget Unit 3011000) were issued to refund the 2010 COPs. The Budget Unit has therefore been closed.

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Total Financing Uses	—	—	—	—	—%
Revenue	\$(20,810)	—	—	—	—%
Total Revenue	\$(20,810)	—	—	—	—%
Total Financing Sources	\$(20,810)	—	—	—	—%
Net Cost	\$20,810	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Total Financing Uses	—	—	—	—	—%
Revenue from Use Of Money & Property	\$(20,810)	—	—	—	—%
Revenue	\$(20,810)	—	—	—	—%
Total Revenue	\$(20,810)	—	—	—	—%
Total Financing Sources	\$(20,810)	—	—	—	—%
Net Cost	\$20,810	—	—	—	—%

2018 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
2018 Refunding COPs - Debt Service	\$9,839,777	\$10,274,541	\$10,259,684	\$(14,857)	(0.1)%
Gross Expenditures/Appropriations	\$9,839,777	\$10,274,541	\$10,259,684	\$(14,857)	(0.1)%
Total Expenditures/Appropriations	\$9,839,777	\$10,274,541	\$10,259,684	\$(14,857)	(0.1)%
Total Financing Uses	\$9,839,777	\$10,274,541	\$10,259,684	\$(14,857)	(0.1)%
Revenue	\$120,466	—	—	—	—%
Total Interfund Reimbursements	\$9,810,125	\$9,801,885	\$9,802,028	\$143	0.0%
Total Revenue	\$9,930,591	\$9,801,885	\$9,802,028	\$143	0.0%
Total Use of Fund Balance	\$381,842	\$472,656	\$457,656	\$(15,000)	(3.2)%
Total Financing Sources	\$10,312,433	\$10,274,541	\$10,259,684	\$(14,857)	(0.1)%
Net Cost	\$(472,656)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$172,583	\$612,666	\$597,684	\$(14,982)	(2.4)%
Other Charges	\$9,667,194	\$9,661,875	\$9,662,000	\$125	0.0%
Gross Expenditures	\$9,839,777	\$10,274,541	\$10,259,684	\$(14,857)	(0.1)%
Total Expenditures/Appropriations	\$9,839,777	\$10,274,541	\$10,259,684	\$(14,857)	(0.1)%
Total Financing Uses	\$9,839,777	\$10,274,541	\$10,259,684	\$(14,857)	(0.1)%
Revenue from Use Of Money & Property	\$120,466	—	—	—	—%
Revenue	\$120,466	—	—	—	—%
Other Interfund Reimbursements	\$9,810,125	\$9,801,885	\$9,802,028	\$143	0.0%
Total Interfund Reimbursements	\$9,810,125	\$9,801,885	\$9,802,028	\$143	0.0%
Total Revenue	\$9,930,591	\$9,801,885	\$9,802,028	\$143	0.0%
Fund Balance	\$381,842	\$472,656	\$457,656	\$(15,000)	(3.2)%
Total Use of Fund Balance	\$381,842	\$472,656	\$457,656	\$(15,000)	(3.2)%
Total Financing Sources	\$10,312,433	\$10,274,541	\$10,259,684	\$(14,857)	(0.1)%
Net Cost	\$(472,656)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- Decreases in estimated available fund balance resulting in an offsetting decrease in other operating supplies.

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

- Increases in operating transfers for higher debt service payments.

2020 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
2020 Refunding COPs - Debt Service	\$4,606,895	\$4,152,738	\$4,127,238	\$(25,500)	(0.6)%
Gross Expenditures/Appropriations	\$4,606,895	\$4,152,738	\$4,127,238	\$(25,500)	(0.6)%
Total Expenditures/Appropriations	\$4,606,895	\$4,152,738	\$4,127,238	\$(25,500)	(0.6)%
Total Financing Uses	\$4,606,895	\$4,152,738	\$4,127,238	\$(25,500)	(0.6)%
Revenue	\$151,171	—	—	—	—%
Total Interfund Reimbursements	\$3,832,750	\$3,831,000	\$3,832,500	\$1,500	0.0%
Total Revenue	\$3,983,921	\$3,831,000	\$3,832,500	\$1,500	0.0%
Total Use of Fund Balance	\$944,712	\$321,738	\$294,738	\$(27,000)	(8.4)%
Total Financing Sources	\$4,928,633	\$4,152,738	\$4,127,238	\$(25,500)	(0.6)%
Net Cost	\$(321,738)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$94,145	\$416,738	\$389,738	\$(27,000)	(6.5)%
Other Charges	\$3,737,750	\$3,736,000	\$3,737,500	\$1,500	0.0%
Interfund Charges	\$775,000	—	—	—	—%
Gross Expenditures	\$4,606,895	\$4,152,738	\$4,127,238	\$(25,500)	(0.6)%
Total Expenditures/Appropriations	\$4,606,895	\$4,152,738	\$4,127,238	\$(25,500)	(0.6)%
Total Financing Uses	\$4,606,895	\$4,152,738	\$4,127,238	\$(25,500)	(0.6)%
Revenue from Use Of Money & Property	\$151,161	—	—	—	—%
Intergovernmental Revenues	\$10	—	—	—	—%
Revenue	\$151,171	—	—	—	—%
Other Interfund Reimbursements	\$3,832,750	\$3,831,000	\$3,832,500	\$1,500	0.0%
Total Interfund Reimbursements	\$3,832,750	\$3,831,000	\$3,832,500	\$1,500	0.0%
Total Revenue	\$3,983,921	\$3,831,000	\$3,832,500	\$1,500	0.0%
Fund Balance	\$944,712	\$321,738	\$294,738	\$(27,000)	(8.4)%
Total Use of Fund Balance	\$944,712	\$321,738	\$294,738	\$(27,000)	(8.4)%
Total Financing Sources	\$4,928,633	\$4,152,738	\$4,127,238	\$(25,500)	(0.6)%
Net Cost	\$(321,738)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- Decreases in estimated available fund balance resulting in an offsetting decrease in other operating supplies.

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

- Increases in operating transfers for higher debt service payments.

There are no changes to reserves.

Juvenile Courthouse Project-Debt Service

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
2003 COPs - Juvenile Courthouse - Debt Service	\$2,262,357	\$2,529,595	\$2,531,427	\$1,832	0.1%
Gross Expenditures/Appropriations	\$2,262,357	\$2,529,595	\$2,531,427	\$1,832	0.1%
Total Expenditures/Appropriations	\$2,262,357	\$2,529,595	\$2,531,427	\$1,832	0.1%
Total Financing Uses	\$2,262,357	\$2,529,595	\$2,531,427	\$1,832	0.1%
Revenue	\$77,805	—	—	—	—%
Total Interfund Reimbursements	\$2,248,575	\$2,250,450	\$2,249,282	\$(1,168)	(0.1)%
Total Revenue	\$2,326,380	\$2,250,450	\$2,249,282	\$(1,168)	(0.1)%
Total Use of Fund Balance	\$215,123	\$279,145	\$282,145	\$3,000	1.1%
Total Financing Sources	\$2,541,503	\$2,529,595	\$2,531,427	\$1,832	0.1%
Net Cost	\$(279,146)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$49,137	\$314,145	\$317,145	\$3,000	1.0%
Other Charges	\$2,213,220	\$2,215,450	\$2,214,282	\$(1,168)	(0.1)%
Gross Expenditures	\$2,262,357	\$2,529,595	\$2,531,427	\$1,832	0.1%
Total Expenditures/Appropriations	\$2,262,357	\$2,529,595	\$2,531,427	\$1,832	0.1%
Total Financing Uses	\$2,262,357	\$2,529,595	\$2,531,427	\$1,832	0.1%
Revenue from Use Of Money & Property	\$77,805	—	—	—	—%
Revenue	\$77,805	—	—	—	—%
Other Interfund Reimbursements	\$2,248,575	\$2,250,450	\$2,249,282	\$(1,168)	(0.1)%
Total Interfund Reimbursements	\$2,248,575	\$2,250,450	\$2,249,282	\$(1,168)	(0.1)%
Total Revenue	\$2,326,380	\$2,250,450	\$2,249,282	\$(1,168)	(0.1)%
Fund Balance	\$215,123	\$279,145	\$282,145	\$3,000	1.1%
Total Use of Fund Balance	\$215,123	\$279,145	\$282,145	\$3,000	1.1%
Total Financing Sources	\$2,541,503	\$2,529,595	\$2,531,427	\$1,832	0.1%
Net Cost	\$(279,146)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- Increases in estimated available fund balance resulting in an offsetting increase in other operating supplies.

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

- Decreases in operating transfers for lower debt service payments.

There are no changes to reserves.

Pension Obligation Bond-Debt Service

Budget Unit Functions & Responsibilities

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

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

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

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

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

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

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Pension Obligation Bonds - Debt Service	\$103,454,533	\$101,500,284	\$154,087	\$(101,346,197)	(99.8)%
Gross Expenditures/Appropriations	\$103,454,533	\$101,500,284	\$154,087	\$(101,346,197)	(99.8)%
Total Expenditures/Appropriations	\$103,454,533	\$101,500,284	\$154,087	\$(101,346,197)	(99.8)%
Total Financing Uses	\$103,454,533	\$101,500,284	\$154,087	\$(101,346,197)	(99.8)%
Revenue	\$103,830,651	\$100,360,205	\$100,000	\$(100,260,205)	(99.9)%
Total Revenue	\$103,830,651	\$100,360,205	\$100,000	\$(100,260,205)	(99.9)%
Total Use of Fund Balance	\$763,961	\$1,140,079	\$54,087	\$(1,085,992)	(95.3)%
Total Financing Sources	\$104,594,612	\$101,500,284	\$154,087	\$(101,346,197)	(99.8)%
Net Cost	\$(1,140,079)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$286,987	\$1,335,080	\$154,087	\$(1,180,993)	(88.5)%
Other Charges	\$103,167,547	\$100,165,204	—	\$(100,165,204)	(100.0)%
Gross Expenditures	\$103,454,533	\$101,500,284	\$154,087	\$(101,346,197)	(99.8)%
Total Expenditures/Appropriations	\$103,454,533	\$101,500,284	\$154,087	\$(101,346,197)	(99.8)%
Total Financing Uses	\$103,454,533	\$101,500,284	\$154,087	\$(101,346,197)	(99.8)%
Revenue from Use Of Money & Property	\$103,830,651	\$100,360,205	\$100,000	\$(100,260,205)	(99.9)%
Revenue	\$103,830,651	\$100,360,205	\$100,000	\$(100,260,205)	(99.9)%
Total Revenue	\$103,830,651	\$100,360,205	\$100,000	\$(100,260,205)	(99.9)%
Fund Balance	\$763,961	\$1,140,079	\$54,087	\$(1,085,992)	(95.3)%
Total Use of Fund Balance	\$763,961	\$1,140,079	\$54,087	\$(1,085,992)	(95.3)%
Total Financing Sources	\$104,594,612	\$101,500,284	\$154,087	\$(101,346,197)	(99.8)%
Net Cost	\$(1,140,079)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to no future debt service owed; the final maturity of these bonds was paid in FY 2023-24.

The change in total revenue is due to no collections from departments for debt service as a result of paying the final maturity of the 1995 and related POBs in FY 2023-24.

Tobacco Litigation Settlement-Capital Projects

Budget Unit Functions & Responsibilities

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

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

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

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

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Tobacco Litigation Settlement - Capital Projects	\$852	\$96	—	\$(96)	(100.0)%
Gross Expenditures/Appropriations	\$852	\$96	—	\$(96)	(100.0)%
Total Expenditures/Appropriations	\$852	\$96	—	\$(96)	(100.0)%
Total Financing Uses	\$852	\$96	—	\$(96)	(100.0)%
Revenue	\$52	\$38	—	\$(38)	(100.0)%
Total Revenue	\$52	\$38	—	\$(38)	(100.0)%
Total Use of Fund Balance	\$858	\$58	—	\$(58)	(100.0)%
Total Financing Sources	\$910	\$96	—	\$(96)	(100.0)%
Net Cost	\$(58)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Other Charges	\$852	\$96	—	\$(96)	(100.0)%
Gross Expenditures	\$852	\$96	—	\$(96)	(100.0)%
Total Expenditures/Appropriations	\$852	\$96	—	\$(96)	(100.0)%
Total Financing Uses	\$852	\$96	—	\$(96)	(100.0)%
Revenue from Use Of Money & Property	\$52	\$38	—	\$(38)	(100.0)%
Revenue	\$52	\$38	—	\$(38)	(100.0)%
Total Revenue	\$52	\$38	—	\$(38)	(100.0)%
Fund Balance	\$858	\$58	—	\$(58)	(100.0)%
Total Use of Fund Balance	\$858	\$58	—	\$(58)	(100.0)%
Total Financing Sources	\$910	\$96	—	\$(96)	(100.0)%
Net Cost	\$(58)	—	—	—	—%

Public Safety Sales Tax

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Public Safety Sales Tax (Proposition 172)	\$191,893,459	\$184,479,202	\$180,319,324	\$(4,159,878)	(2.3)%
Gross Expenditures/Appropriations	\$191,893,459	\$184,479,202	\$180,319,324	\$(4,159,878)	(2.3)%
Total Expenditures/Appropriations	\$191,893,459	\$184,479,202	\$180,319,324	\$(4,159,878)	(2.3)%
Provision for Reserves	—	\$18,894	—	\$(18,894)	(100.0)%
Total Financing Uses	\$191,893,459	\$184,498,096	\$180,319,324	\$(4,178,772)	(2.3)%
Revenue	\$181,692,299	\$177,198,704	\$180,300,430	\$3,101,726	1.8%
Total Revenue	\$181,692,299	\$177,198,704	\$180,300,430	\$3,101,726	1.8%
Total Use of Fund Balance	\$10,220,054	\$7,299,392	\$18,894	\$(7,280,498)	(99.7)%
Total Financing Sources	\$191,912,353	\$184,498,096	\$180,319,324	\$(4,178,772)	(2.3)%
Net Cost	\$(18,894)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$191,893,459	\$184,479,202	\$180,319,324	\$(4,159,878)	(2.3)%
Gross Expenditures	\$191,893,459	\$184,479,202	\$180,319,324	\$(4,159,878)	(2.3)%
Total Expenditures/Appropriations	\$191,893,459	\$184,479,202	\$180,319,324	\$(4,159,878)	(2.3)%
Provision for Reserves	—	\$18,894	—	\$(18,894)	(100.0)%
Total Financing Uses	\$191,893,459	\$184,498,096	\$180,319,324	\$(4,178,772)	(2.3)%
Revenue from Use Of Money & Property	\$22,667	—	—	—	—%
Intergovernmental Revenues	\$181,669,632	\$177,198,704	\$180,300,430	\$3,101,726	1.8%
Revenue	\$181,692,299	\$177,198,704	\$180,300,430	\$3,101,726	1.8%
Total Revenue	\$181,692,299	\$177,198,704	\$180,300,430	\$3,101,726	1.8%
Reserve Release	—	\$7,280,498	\$18,894	\$(7,261,604)	(99.7)%
Fund Balance	\$10,220,054	\$18,894	—	\$(18,894)	(100.0)%
Total Use of Fund Balance	\$10,220,054	\$7,299,392	\$18,894	\$(7,280,498)	(99.7)%
Total Financing Sources	\$191,912,353	\$184,498,096	\$180,319,324	\$(4,178,772)	(2.3)%
Net Cost	\$(18,894)	—	—	—	—%

Summary of Changes

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

The change in total revenue is due to:

- An anticipated increase in statewide sales tax revenue as a result of changes in economic conditions.
- An anticipated slight increase in Sacramento County's proportional share of statewide revenues.

Reserve changes from the prior year Adopted Budget are detailed below:

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

Public Safety Sales Tax Allocations

	FY 2023-24 Adopted Budget	FY 2024-25 Recommended Budget
Public Safety Sales Tax		
District Attorney	\$21,215,108	\$20,736,722
Probation	\$30,199,246	\$29,518,274
Sheriff	\$133,064,848	\$130,064,328
Public Safety Sales Tax Total	\$184,479,202	\$180,319,324

Teeter Plan

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Teeter Plan Debt Service	\$35,623,039	\$43,604,591	\$43,604,591	—	—%
Gross Expenditures/Appropriations	\$35,623,039	\$43,604,591	\$43,604,591	—	—%
Total Expenditures/Appropriations	\$35,623,039	\$43,604,591	\$43,604,591	—	—%
Total Financing Uses	\$35,623,039	\$43,604,591	\$43,604,591	—	—%
Revenue	\$35,137,238	\$40,116,350	\$40,116,350	—	—%
Total Revenue	\$35,137,238	\$40,116,350	\$40,116,350	—	—%
Total Use of Fund Balance	\$3,974,043	\$3,488,241	\$3,488,241	—	—%
Total Financing Sources	\$39,111,281	\$43,604,591	\$43,604,591	—	—%
Net Cost	\$(3,488,241)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Other Charges	\$23,666,207	\$29,155,577	\$28,503,364	\$(652,213)	(2.2)%
Interfund Charges	\$11,956,832	\$14,449,014	\$15,101,227	\$652,213	4.5%
Gross Expenditures	\$35,623,039	\$43,604,591	\$43,604,591	—	—%
Total Expenditures/Appropriations	\$35,623,039	\$43,604,591	\$43,604,591	—	—%
Total Financing Uses	\$35,623,039	\$43,604,591	\$43,604,591	—	—%
Revenue from Use Of Money & Property	\$19,695	—	—	—	—%
Miscellaneous Revenues	\$34,676,795	\$40,116,350	\$40,116,350	—	—%
Other Financing Sources	\$440,748	—	—	—	—%
Revenue	\$35,137,238	\$40,116,350	\$40,116,350	—	—%
Total Revenue	\$35,137,238	\$40,116,350	\$40,116,350	—	—%
Fund Balance	\$3,974,043	\$3,488,241	\$3,488,241	—	—%
Total Use of Fund Balance	\$3,974,043	\$3,488,241	\$3,488,241	—	—%
Total Financing Sources	\$39,111,281	\$43,604,591	\$43,604,591	—	—%
Net Cost	\$(3,488,241)	—	—	—	—%

Summary of Changes

The overall Recommended Budget reflects no change from the prior year Adopted Budget.

The decrease in Other Charges is due to lower debt service costs for principal and interest payments offset by an increased transfer to the General Fund.

Transient-Occupancy Tax

Budget Unit Functions & Responsibilities

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

Goals

- Enhance the image of the community and quality of life in Sacramento County through funding for artistic, cultural, civic, and other activities.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Transient Occupancy Tax (TOT)	\$3,577,167	\$6,143,140	\$5,610,178	\$(532,962)	(8.7)%
Gross Expenditures/Appropriations	\$3,577,167	\$6,143,140	\$5,610,178	\$(532,962)	(8.7)%
Total Expenditures/Appropriations	\$3,577,167	\$6,143,140	\$5,610,178	\$(532,962)	(8.7)%
Total Financing Uses	\$3,577,167	\$6,143,140	\$5,610,178	\$(532,962)	(8.7)%
Revenue	\$103,245	\$10,000	\$10,000	—	—%
Total Interfund Reimbursements	\$3,081,461	\$4,195,996	\$3,291,584	\$(904,412)	(21.6)%
Total Revenue	\$3,184,706	\$4,205,996	\$3,301,584	\$(904,412)	(21.5)%
Total Use of Fund Balance	\$2,329,605	\$1,937,144	\$2,308,594	\$371,450	19.2%
Total Financing Sources	\$5,514,311	\$6,143,140	\$5,610,178	\$(532,962)	(8.7)%
Net Cost	\$(1,937,144)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$76,029	\$145,168	\$173,886	\$28,718	19.8%
Other Charges	\$3,462,852	\$5,878,222	\$5,361,292	\$(516,930)	(8.8)%
Interfund Charges	\$38,287	\$119,750	\$75,000	\$(44,750)	(37.4)%
Gross Expenditures	\$3,577,167	\$6,143,140	\$5,610,178	\$(532,962)	(8.7)%
Total Expenditures/Appropriations	\$3,577,167	\$6,143,140	\$5,610,178	\$(532,962)	(8.7)%
Total Financing Uses	\$3,577,167	\$6,143,140	\$5,610,178	\$(532,962)	(8.7)%
Revenue from Use Of Money & Property	\$103,245	\$10,000	\$10,000	—	—%
Revenue	\$103,245	\$10,000	\$10,000	—	—%
Other Interfund Reimbursements	\$3,081,461	\$4,195,996	\$3,291,584	\$(904,412)	(21.6)%
Total Interfund Reimbursements	\$3,081,461	\$4,195,996	\$3,291,584	\$(904,412)	(21.6)%
Total Revenue	\$3,184,706	\$4,205,996	\$3,301,584	\$(904,412)	(21.5)%
Fund Balance	\$2,329,605	\$1,937,144	\$2,308,594	\$371,450	19.2%
Total Use of Fund Balance	\$2,329,605	\$1,937,144	\$2,308,594	\$371,450	19.2%
Total Financing Sources	\$5,514,311	\$6,143,140	\$5,610,178	\$(532,962)	(8.7)%
Net Cost	\$(1,937,144)	—	—	—	—%

Summary of Changes

The change in total appropriations and revenue, including interfund reimbursements, is primarily due to rebudgeting of unspent funds from the prior year in community projects, neighborhood programs, as well as unspent funds from community grants.