

SACRAMENTO COUNTY

FISCAL YEAR 2023-24 BUDGET IN BRIEF

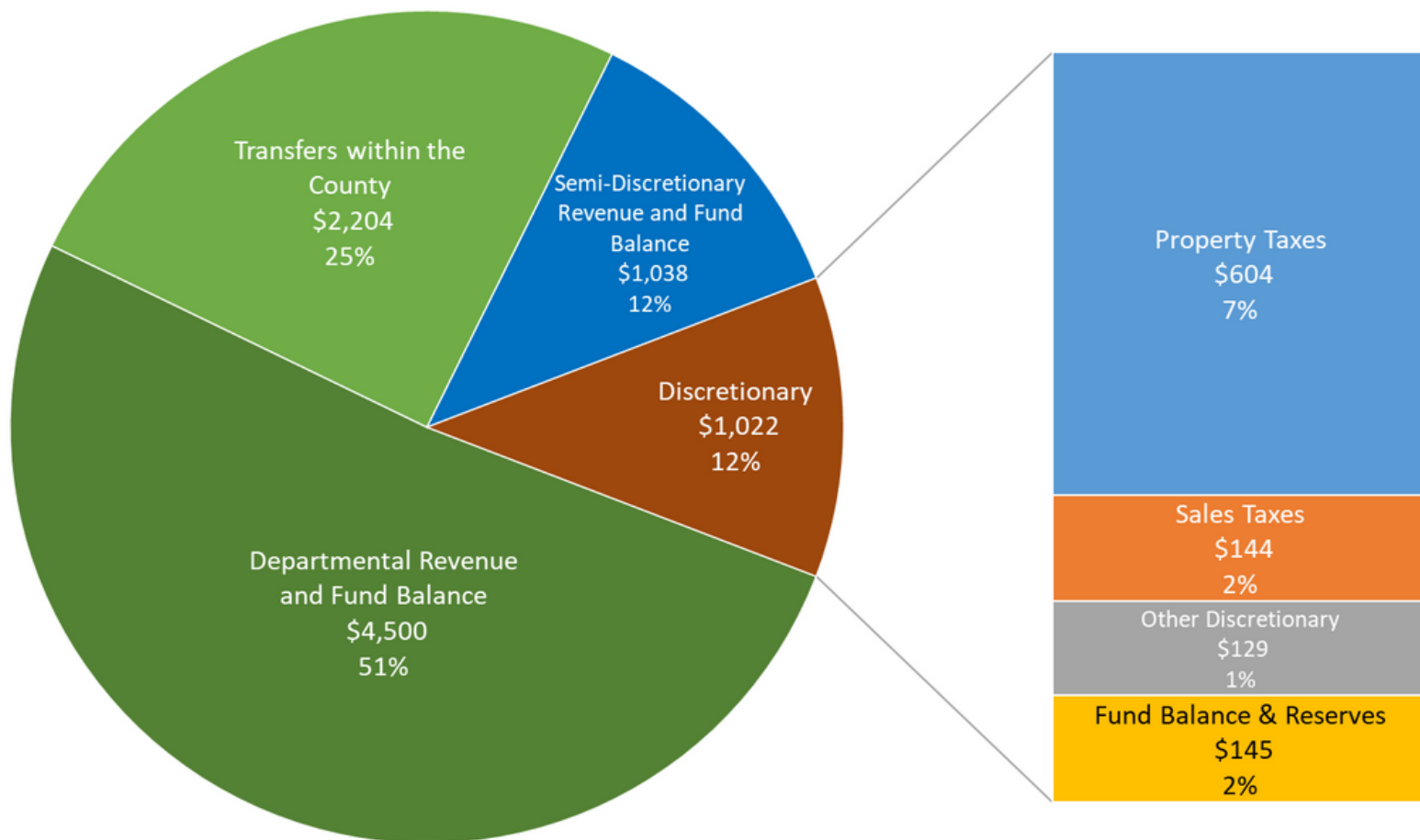
Adopted September 2023

The purpose of this Budget in Brief is to provide an overview of Sacramento County's Fiscal Year (FY) 2023-24 Adopted Budget. This brief shows where the money comes from and how the County plans to spend it. It also explains budget concepts and processes, important budget issues facing the County, and ways to get involved in the County's budget process.

Where the Money Comes From

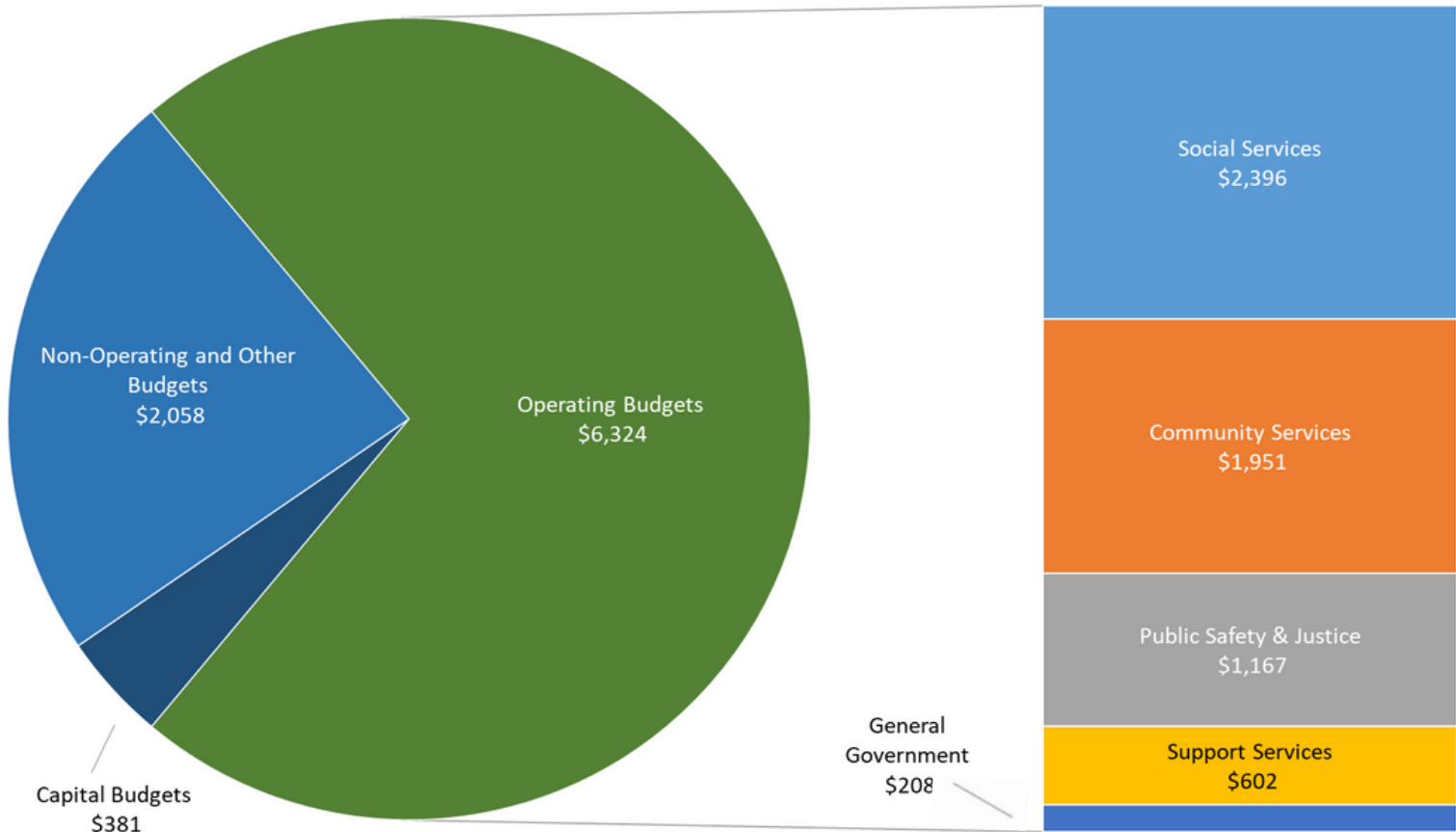
The \$8.8 billion the County plans to spend during FY 2023-24 comes from the following sources:

WHERE THE MONEY COMES FROM: \$8.8 BILLION ALL FUNDS BUDGET (\$ Millions)



- \$4.5 billion of **Departmental** funding includes fees and charges for services, such as utility payments, fees for development services, and user fees for County-owned facilities, and federal and State funding that must be used for specific programs and services, including health services and public assistance programs. The County cannot transfer these funds to other areas for other uses.
- \$1.0 billion of **Semi-Discretionary** funding that is used for social services and public safety spending. The County receives this money from the State and has some ability to decide how to spend it within certain broad categories.
- \$1.0 million of **Discretionary** funding from property taxes; sales taxes; other discretionary revenue, including utility user tax and property transfer tax; and fund balance (our savings account) in the County’s General Fund. The County can decide how to use this funding.
- \$2.2 billion of the County’s overall budget is funded with **Transfers**, or money that’s moved between and within County funds. This happens when revenue must be collected in a restricted fund and is then transferred to the General Fund to be spent by a department for the restricted purpose. This also happens when one department or unit pays for services received from another department or unit.

**WHERE THE MONEY GOES: \$8.8 BILLION ALL FUNDS BUDGET
(\$ Millions)**



- At \$6.3 billion, **Operating Budgets** for County departments account for most of the \$8.8 billion County budget. More details on County department spending are included in the following sections.
- **Non-Operating and Other Budgets**, including transfers between funds, and **Capital Budgets** covering construction projects and equipment purchases account for the remainder of the County’s budget.

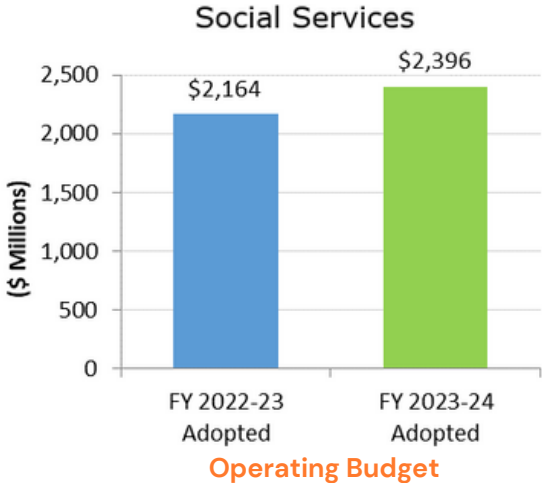
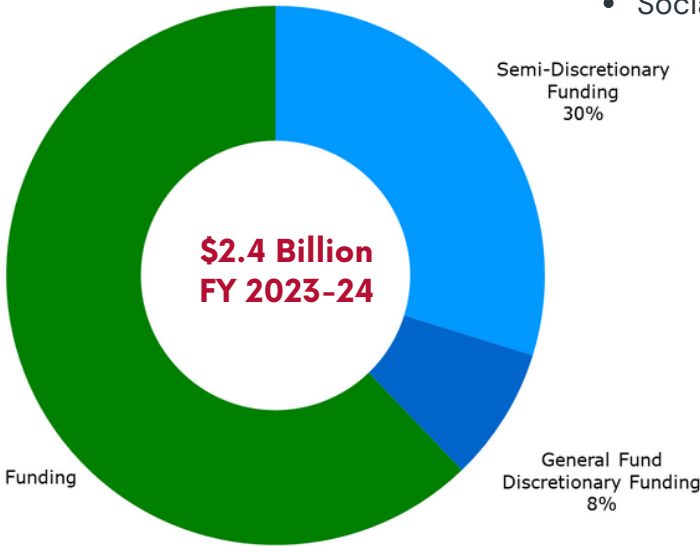
Social Services

Departments

- Child Support Services
- Child, Family and Adult Services
- Environmental Management
- Health Services
- Homeless Services and Housing
- Human Assistance

FY 2023-24 Major Initiatives

- Continuing and new programs addressing homelessness, including Safe Stay Communities and Landlord Engagement and Assistance Program (LEAP)
- Continuing Behavioral Health continuum of care build-out, including a second mental health urgent care, a new forensic outpatient center, and an additional CORE outpatient treatment location
- Increase local placement capacity for foster youth with complex needs
- Social Health Information Exchange (SHIE)



What is a Budget?

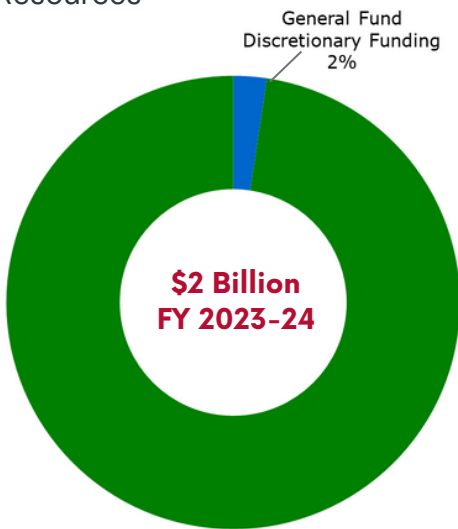
A budget is an annual spending plan that provides authorization to spend money for certain purposes and establishes limits for how much can be spent in certain areas. A budget is also an expression of organizational policies and priorities, as it determines how limited resources will be spent to accomplish the organization’s mission.

Sacramento County’s budget covers the fiscal year (FY) July 1 through June 30 and is governed by rules spelled out in the State’s County Budget Act and the County Charter. Additionally, State and federal laws restrict how the County can spend much of the funding it receives. The budget reflects policies and priorities established by the Board of Supervisors.

Community Services

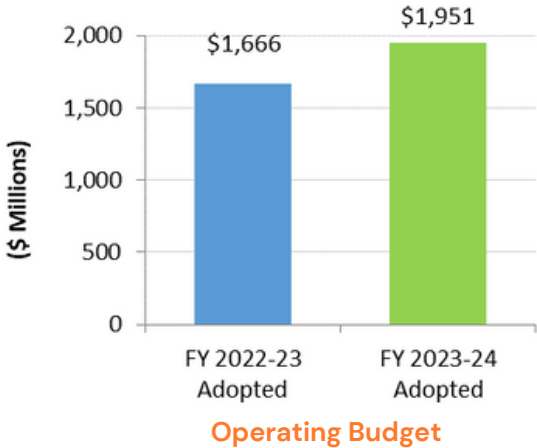
Departments

- Agricultural Commissioner
- Airports
- Animal Care Services
- Community Development
- Economic Development
- Regional Parks
- Transportation
- Waste Management and Recycling
- Water Resources



FY 2023-24 Major Initiatives

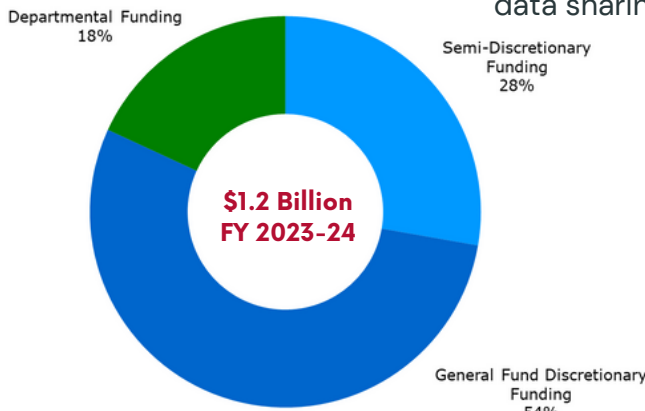
- SMForward, a \$1.3 billion expansion project at Sacramento International Airport
- Substantial investment in County road maintenance, including additional funding for road paving associated with utility projects
- Development and adoption of the Communitywide Climate Action Plan
- Updating the County’s General Plan
- Continued implementation of organic waste collection in compliance with new State law
- Retooling the development review process
- Streamlining the Building Permit process



Public Safety & Justice

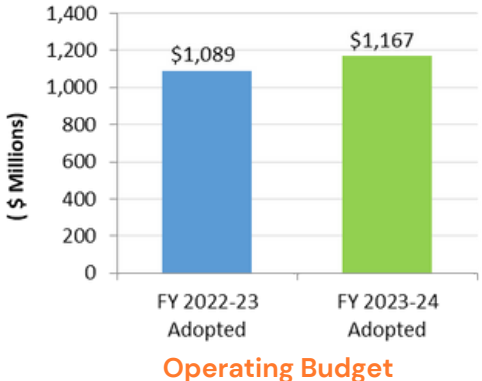
Departments

- Conflict Criminal Defenders
- Coroner
- District Attorney
- Office of Inspector General
- Probation
- Public Defender
- Sheriff



FY 2023-24 Major Initiatives

- Relationship and trust building with communities affected by law enforcement
- Meeting the County’s obligations under the Mays Consent Decree related to conditions of confinement in the County’s jails, including alternatives to incarceration
- Criminal Justice System County-wide mapping and data sharing

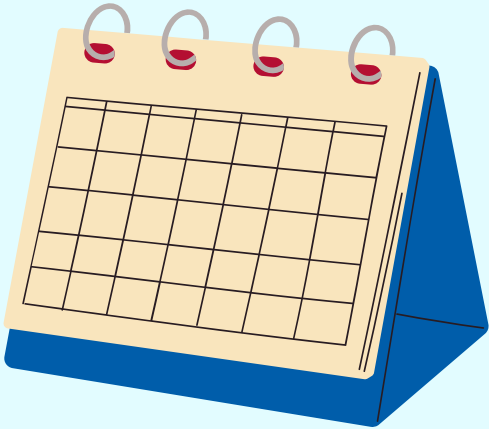


Budget Process and Timeline

The County’s annual budget process starts in September for the budget year beginning the following July 1.

Key milestones include:

- September–December: Internal services budgets and charges are developed
- December–January: Board priorities adopted for upcoming budget year
- January–February: Departments work on budget requests
- April: County Executive decides on budget recommendations
- May: Recommended Budget document completed and released
- June: Recommended Budget hearings and approval
- July: Departments submit requested revisions based on changes to State budget, other available funding, or necessary re-budgeting
- August: Revised Recommended Budget document completed and released
- September: Revised Recommended Budget hearings and formal budget adoption



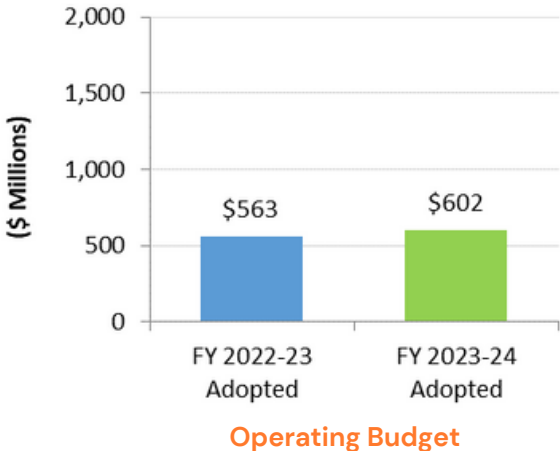
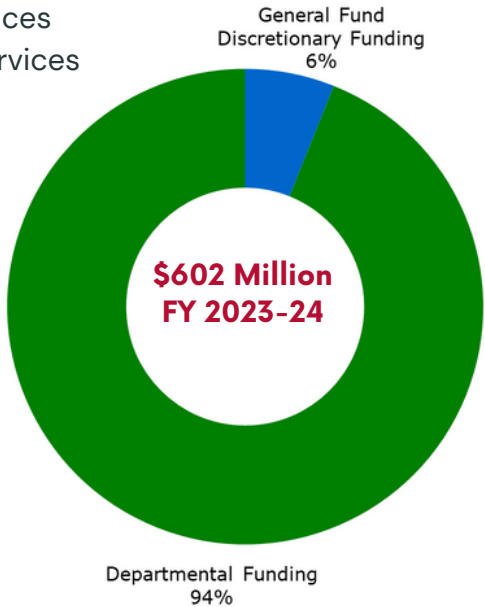
Support Services

Departments

- Clerk of the Board
- County Counsel
- Finance
- General Services
- Personnel Services
- Technology

FY 2023-24 Major Initiatives

- Continuing a multi-year implementation of a new property tax system
- Additional funding for sustainability capital projects at County facilities



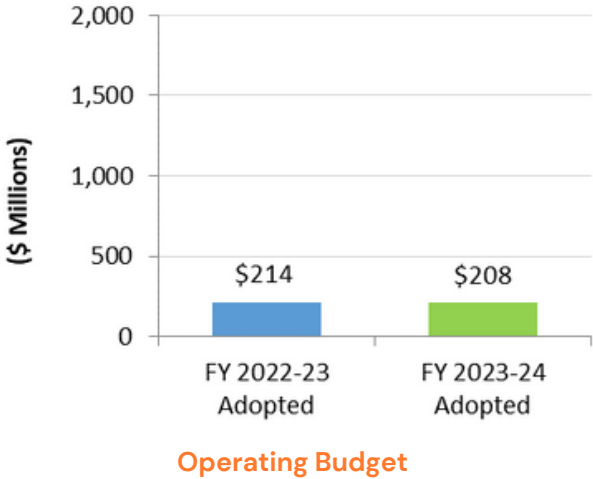
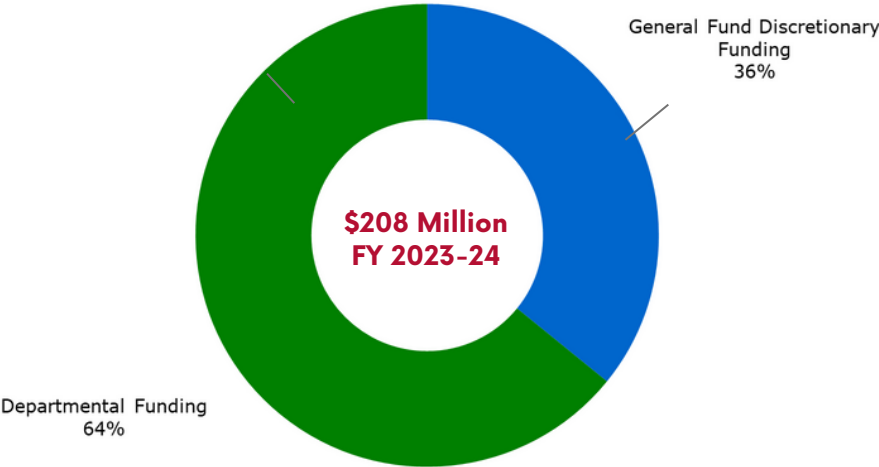
General Government

Departments

- Assessor
- Board of Supervisors
- County Clerk/Recorder
- County Executive
- County Library Facilities
- Emergency Services
- Voter Registration and Elections

FY 2023-24 Major Initiatives

- Enhanced staffing and equipment in the County’s Emergency Operations Center
- Countywide diversity, equity and inclusion (DEI) cultural transformation
- Organizational culture change initiative



County Officials’ Roles and Responsibilities

County Officials each have a different role to play in the budget process:

- County **Departments** identify their funding needs and the outside revenues that are available for ongoing programs, submit requests to fund new programs, and identify reductions when necessary.
- The **Office of the County Executive** evaluates departmental requests based on available funding and alignment with County policies and priorities, and the **County Executive** recommends a budget to the Board of Supervisors.
- The **Board of Supervisors** sets budget priorities and is the final authority for budget approval and adoption.

Fiscal Issues Facing the County

In addition to legal limits on how some money can be spent, there are important financial considerations for the use of the County’s discretionary resources.

- Unrestricted fund balance, including **Discretionary Reserves**, is the County’s “rainy day” fund. This balance has money that would be available to continue funding County programs during an economic downturn, when tax revenues decrease sharply at the same time that the need for County services increases. Without available funding, the only option is to reduce services. The County’s available funds for this purpose are well below recommended levels and those of other large counties in California, so increasing this balance is an important priority.
- Financial **sustainability** of County services also depends on aligning ongoing costs with ongoing revenues—that is, money the County is spending needs to match money coming in. The FY 2023-24 budget is balanced using over \$100 million of one-time money. That means, unless sufficient additional ongoing revenues are identified, reductions would be needed in future years.
- The County has a backlog of **capital and maintenance spending needs** for buildings, roads, libraries and regional parks, with hundreds of millions of dollars in unfunded project needs, and without additional ongoing funding sources these needs will continue to put pressure on the County’s discretionary resources.

How You Can Get Involved

Here are some ways you can get involved and learn more about the County and its budget:

- Explore the County’s budget documents and more information on the budget process at bdm.saccounty.gov.
- Apply to serve on County advisory boards. Opportunities can be found at sccob.saccounty.net/Pages/BoardsandCommissions.aspx.
- Write, email, or phone your supervisor. Contact information can be found at bos.saccounty.net.
- Sign up at public.govdelivery.com/accounts/CASACRAM/subscriber/new?gsp to receive information about the County’s budget.

