

# GENERAL BUDGET INFORMATION

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# BOARD OF SUPERVISORS AND COUNTY OFFICIALS



## THE BOARD OF SUPERVISORS



**DISTRICT 1**  
Phil Serna



**DISTRICT 2**  
Patrick Kennedy



**DISTRICT 3**  
Susan Peters



**DISTRICT 4**  
Sue Frost



**DISTRICT 5**  
Don Nottoli



**COUNTY EXECUTIVE**  
NAVDEEP S. GILL

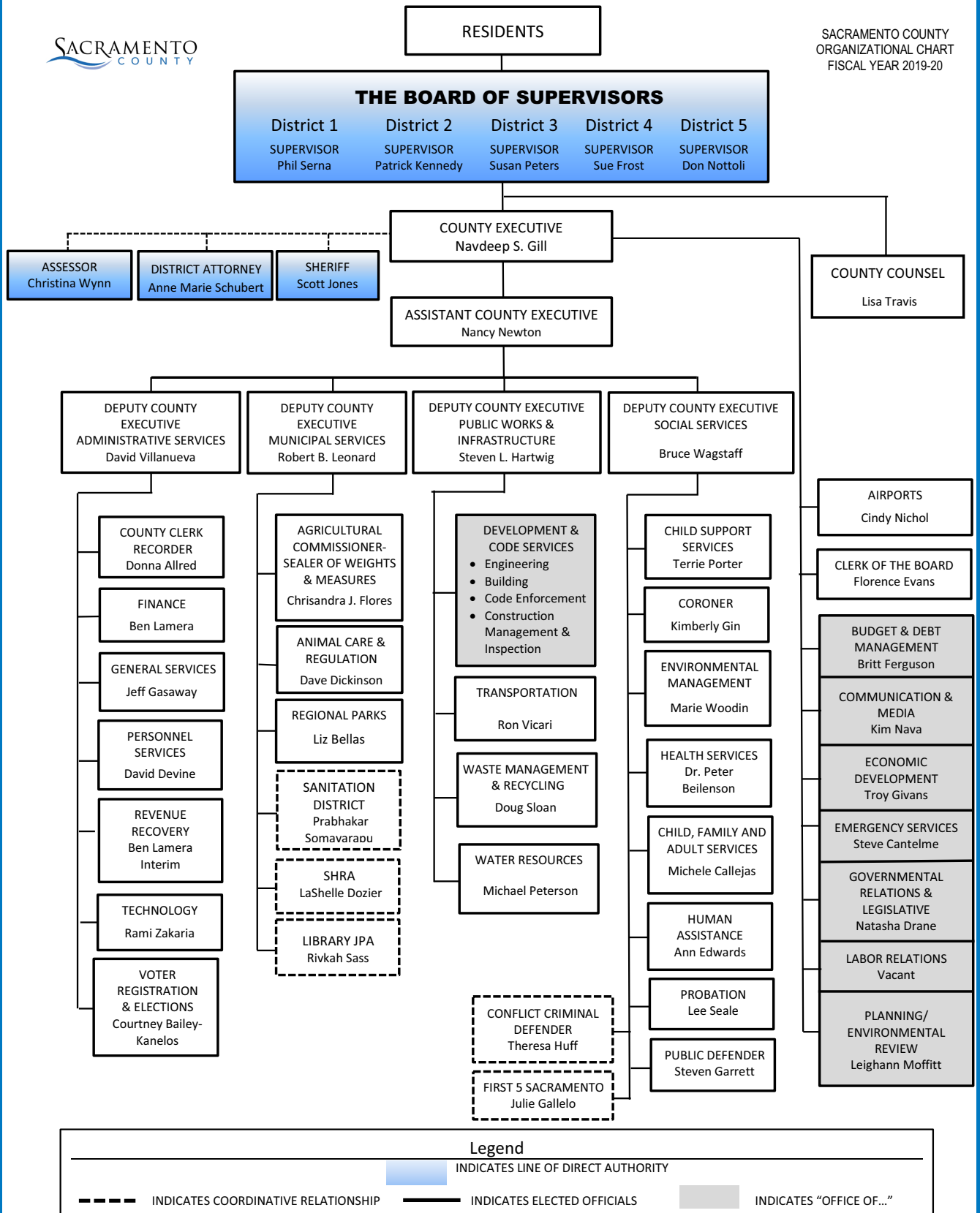


**COUNTY COUNSEL**  
LISA TRAVIS

# ORGANIZATIONAL CHART



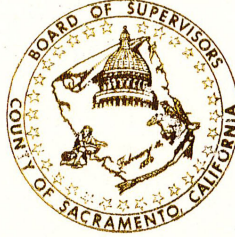
SACRAMENTO COUNTY  
ORGANIZATIONAL CHART  
FISCAL YEAR 2019-20



# BOARD OF SUPERVISORS LETTER FROM CHAIR

## BOARD OF SUPERVISORS COUNTY OF SACRAMENTO

700 H Street, Suite 2450  
Sacramento, CA 95814  
Telephone: (916) 874-5481  
Facsimile: (916) 874-7593



**PATRICK KENNEDY**  
**SUPERVISOR**  
**SECOND DISTRICT**

September 27, 2019

Dear Sacramento County Residents:

On behalf of the Sacramento County Board of Supervisors, I am pleased to present to you the County's Fiscal Year 2019-20 Adopted Budget. The County Budget is both the financial and operating plan for the provision of services to you by Sacramento County, as well as the special districts governed by the Board of Supervisors.

The County budget was developed through an open and public process, assuring community members and interested parties the opportunity to participate in the budget's review and ultimate adoption. Preliminary budget hearings were conducted in June and on September 4, 2019, the final budget was adopted by the Board of Supervisors.

This year's budget provided substantial challenges due in part to decreased state and federal revenues, significant costs around lawsuits and increased expenditures. The County was able to weather those challenges with a balanced budget that minimized the impact to critical services, without eliminating whole programs or services and avoided employee layoffs.

For more information about the Budget and the County's processes, please visit [www.SacCounty.net](http://www.SacCounty.net) or contact your representative on the Board of Supervisors at <http://BOS.SacCounty.net> or the Office of the County Executive at <http://OCE.SacCounty.net>.

Sincerely,



Patrick Kennedy  
Chair of the Board

# COUNTY VISION, MISSION AND VALUES

## VISION

*A vision is a compelling conceptual image of the desired future.*

This statement describes “what we want to be” in the twenty-first century.

Our Vision is for Sacramento County to be:

- The most livable community with the highest quality public service.

## MISSION

*Our mission statement defines why our organization exists.*

It describes what we want to do for the community.

Our Mission for Sacramento County is to:

- Improve quality of life in the community.
- Promote individual responsibility and achievement.
- Protect one another and the environment we share.
- Provide innovative and cooperative quality customer service.
- Recognize and seize opportunities for improvement.
- Stimulate economic growth and regional cooperation.

## VALUES

*These values are the basic principles and beliefs for the County of Sacramento.*

They govern the way we make and carry out our decisions.

Our Values for Sacramento County are:

- Trust
- Dignity and respect for the individual
- Customer service
- Partnership
- Empowerment
- Continuous improvement
- Personal and professional growth
- Respect for cultural and ethnic diversity

# SUMMARY OF 2019-20 ADOPTED BUDGET

The Introduction is a brief summary of Sacramento County's Annual Budget as adopted by the Board of Supervisors after legally required public hearings held in September 2019. The Introduction provides the reader with a guide to the contents of the larger document by summarizing information in the following sections:

- I. Budget Document Content
- II. Summary of the Adopted Budget
  - The General Fund, Programs, Financing, and Fund Balance Changes
  - Other Funds Subject to Appropriation (Other Governmental Funds)
- III. Five-Year Capital Improvement Plan
- IV. County Executive's Recommended Fiscal Year 2019-20 Budget Report

## **I. Budget Document Content**

The County's annual budget document includes fiscal and operational information on county operations and those special districts and enterprises governed by the Board of Supervisors. It consists of several general sections including:

- General budget information summarizes the Adopted Budget and presents the County Executive's Recommended Budget. (The Recommended Budget report may be viewed or downloaded at the following county Web site: <http://www.bdm.saccounty.net/>). This section also includes a summary of the budget policies/process; the basis of budgeting; information about the County, major funds, major revenue trends, a summary of authorized staffing levels, and summaries of appropriations and financing. (See section "A-General Budget Information")
- State-determined Program Areas and Revenue Summary Schedules (tables) listing the financing and requirements for county funds, and appropriations in governmental funds. (See section "B-Summary Schedules")
- Summary of Positions giving the authorized staffing levels by budget unit. (See section "C-Summary of Positions")
- Detailed information (the budget messages) on the various budget units making up the overall county budget. This information is organized into the following five sections that reflect the organizational structure of the County (see page A-4 for Organizational Chart).
  - Elected Officials (See Section D)
  - General Government (See Section E)
  - Administrative Services (See Section F)
  - Municipal Services (See Section G)
  - Public Works and Infrastructure (See Section H)
  - Social Services (See Section I)
  - Sanitation Districts Agency (See Section J)
- The Five-Year Capital Improvement Plan (CIP) is also included as part of the budget document. Annually, the Board of Supervisors holds a separate hearing on the Five-Year Capital Improvement Plan.

**II. Summary of the Adopted Budget**

Adopted Budget Hearings were held in September 2019. As part of these hearings the Board of Supervisors adopted the County Executive’s Recommended Budget totaling \$4.61 billion and is reflected in the table below. The adopted budget reflects an increase of 2.8 percent (\$0.12 billion) from the Fiscal Year 2018-19 Adopted Budget of \$4.49 billion.

**Total County Budget by Fund Type**

<b>Fund Types</b>	<b>Amount</b>	<b>Percent</b>
General Fund	\$2,782,088,880	60.3%
Special Revenue Funds	425,297,728	9.2%
Capital Project Funds	84,082,922	1.8%
Debt Service Funds	31,075,181	0.7%
<b>Subtotal - Governmental Funds</b>	<b>3,322,544,711</b>	<b>72.0%</b>
Internal Service Funds	384,028,614	8.3%
Enterprise Funds	593,882,831	12.9%
Special Districts and Other Agencies	312,237,341	6.8%
<b>Total</b>	<b>\$4,612,693,497</b>	<b>100.0%</b>

**The General Fund, Programs, Financing, and Fund Balance Changes**

The overall authorized spending for departmental programs and the contingency is approximately \$2.78 billion. As reflected in the table above the General Fund is the largest county fund. Support for the General Fund is detailed in the following table:

<b>Financing Source</b>	<b>Amount</b>
Departmental Revenue	\$1,918,744,627
Local Revenue	655,373,582
Reserve Release	29,835,846
Fund Balance	178,134,825
<b>Total</b>	<b>\$2,782,088,880</b>

The General Fund supports the majority of county services and nearly three-quarters of county employees providing both countywide and municipal services. As a California county, Sacramento County provides countywide human services, and law and justice services. The human services include human assistance aid, foster care, public health, mental health, and protective services. The countywide law and justice services include prosecution, adult and juvenile detention (jails), coroner services, and legal defense.

The majority of General Fund appropriations cover employee salary and benefit costs. The following table illustrates the classification of appropriations:

<b>Appropriation Type</b>	<b>Amount (In Millions)</b>	<b>Percent</b>
Salaries and Benefits	1,347.2	48.4%
Welfare Aid Payments	498.3	17.9%
Other Charges	473.8	17.0%
Services and Supplies	394.8	14.2%
Internal Charges	1,083.1	38.9%
Debt Service	5.8	0.2%
All Other	(1,020.9)	-36.7%
<b>Total</b>	<b>2,782.1</b>	<b>100.0%</b>

The following tables summarize the net cost of the General Fund programs that are financed from local resources. It compares the Fiscal Year 2018-19 Adopted Budget for the General Fund by Agency to the Fiscal Year 2019-20 Adopted Budget:

**ADOPTED BUDGET NET COST COMPARISON**

(Amounts Expressed in millions)

<b>Program</b>	<b>2018-19 Adopted Budget Net Cost</b>	<b>2019-20 Adopted Budget Net Cost</b>	<b>Year to Year Variance</b>
<b>Elected Officials</b>			
Assessor	\$10.6	\$10.5	(\$0.1)
Board of Supervisors	3.5	3.7	0.2
District Attorney	61.6	62.5	0.9
Sheriff	255.0	276.4	21.4
<b>Subtotal</b>	<b>330.7</b>	<b>353.1</b>	<b>22.4</b>
<b>General Government</b>			
County Counsel	2.6	2.2	(0.4)
Financing-Transfers/Reimbursements	6.2	12.6	6.4
Non-Departmental Costs	32.0	29.9	(2.1)
Other General Government	8.9	7.9	(1.0)
<b>Subtotal</b>	<b>49.7</b>	<b>52.6</b>	<b>2.9</b>
<b>Administrative Services</b>			
Court	33.3	33.5	0.2
Data Processing-Shared Systems	10.7	10.5	(0.2)
Finance	1.5	1.2	(0.3)
Voter Registration and Elections	10.2	11.7	1.5
Other Administrative Services	1.2	0.4	(0.8)
<b>Subtotal</b>	<b>56.9</b>	<b>57.3</b>	<b>0.4</b>
<b>Municipal Services</b>			
Agricultural Comm-Sealer of Wts & Meas	1.3	1.3	0.0
Animal Care and Regulation	9.8	10.5	0.7



**ADOPTED BUDGET NET COST COMPARISON**

(Amounts Expressed in millions)

<b>Program</b>	<b>2018-19 Adopted Budget Net Cost</b>	<b>2019-20 Adopted Budget Net Cost</b>	<b>Year to Year Variance</b>
Regional Parks	9.9	9.6	(0.3)
Other Municipal Services	0.1	0.1	0.0
<b>Subtotal</b>	<b>21.1</b>	<b>21.5</b>	<b>0.4</b>
<b>Public Works and Infrastructure</b>			
Code Enforcement	6.0	5.5	(0.5)
<b>Subtotal</b>	<b>6.0</b>	<b>5.5</b>	<b>(0.5)</b>
<b>Social Services</b>			
Child, Family, and Adult Services	5.2	9.9	4.7
Correctional Health Services	39.4	47.2	7.8
Health Services	36.1	37.6	1.5
Human Assistance-Administration	23.9	24.8	0.9
Human Assistance-Aid Payments	16.6	20.5	3.9
Probation	67.6	66.9	(0.7)
Public Defender & Conflict Criminal Defenders	44.2	43.7	(0.5)
Other Social Services	13.3	13.0	(0.3)
<b>Subtotal</b>	<b>246.3</b>	<b>263.6</b>	<b>17.3</b>
<b>Total</b>	<b>\$710.7</b>	<b>\$753.6</b>	<b>\$42.9</b>

**General Purpose Financing**

General Purpose Financing is the source used to fund the net cost of the various programs. The following table details the year-to-year recommended changes in general purpose revenues:

**General Purpose Revenues**

(Amounts Expressed In Millions)

	<b>2018-19 Adopted Budget</b>	<b>2019-20 Adopted Budget</b>	<b>Year to Year Variance</b>
Property Taxes *	\$268.7	\$286.1	\$17.4
Property Tax In Lieu of Vehicle License Fees	170.6	181.0	10.4
Sales Tax & In Lieu Sales Tax	86.2	88.8	2.6
Utility Tax	20.4	18.4	(2.0)
Fines & Penalties	12.6	9.9	(2.7)
Property Transfer Tax	11.0	13.0	2.0
Franchises	5.3	4.5	(0.8)
Revenue Neutrality & Transition	20.7	21.2	0.5
Other Revenues & Reimbursements	51.3	42.0	(9.3)
<b>Total</b>	<b>\$646.8</b>	<b>\$664.9</b>	<b>\$18.1</b>

\*Includes all sources of property tax revenue (i.e. Secured, Unsecured, Supplemental, Delinquent, Unitary)

- Property Tax Revenues currently constitute the largest source of General Fund financing and account for 43.0 percent of the total financing. Property Taxes is a 1.0 percent tax on real property.
- Property Tax In Lieu of Vehicle License Fees is the second largest source of General Fund financing with 27.2 percent of the total financing. This revenue source emerged as a result of the State’s “swap” deal.
- Sales and Use Tax account for 13.4 percent of the total General Fund financing.

**Recent Changes in Fund Balance of General Fund**

The following table reflects the beginning total fund balance (both Departmental carryover and Non-Departmental fund balance) of each fiscal year since Fiscal Year 2014-15 and the change in available fund balance from the prior-year fiscal year:

<b>Fiscal Year</b>	<b>Fund Balance</b>	<b>Variance</b>
2014-15	43,921,611	12,878,669
2015-16	33,895,539	-10,026,072
2016-17	50,600,943	16,705,404
2017-18	48,802,293	-1,798,650
2018-19	267,735,240	218,932,947
2019-20	178,134,825	-89,600,415

- The beginning fund balance for Fiscal Year 2015-16 includes the receipt of \$18.3 million in SB 90 revenues for prior years’ claims.
- The beginning fund balance for Fiscal Year 2016-17 consists of \$47,547,865 in Fund 001A (General Fund), \$1,771,797 in Fund 001F (Community Investment) and \$1,281,281 in Fund 001G (Neighborhood Revitalization).
- The beginning fund balance for Fiscal Year 2017-18 consists of \$46,537,263 in Fund 001A (General Fund), \$1,028,943 in Fund 001F (Community Investment) and \$1,236,087 in Fund 001G (Neighborhood Revitalization).
- The beginning fund balance for Fiscal Year 2018-19 consists of \$69,303,395 in Fund 001A (General Fund), \$168,395 in Fund 001F (Community Investment), \$927,561 in Fund 001G (Neighborhood Revitalization), \$44,158,050 in Fund 001I (Mental Health Services Act), \$9,766,920 in Funds 001K-L (1991 Realignment), \$4,827,695 in Funds 001M-O (2011 Realignment), and \$12,430,775 in Fund 001Q (Clerk/Recorder Fees).
- The beginning fund balance for Fiscal Year 2019-20 consists of \$86,022,507 in Fund 001A (General Fund), \$168,395 in Fund 001F (Community Investment), \$927,561 in Fund 001G (Neighborhood Revitalization), \$44,158,050 in Fund 001I (Mental Health Services Act), \$746,386 in Fund 001J (Public Safety Sales Tax), \$27,060,222 in Funds 001K-L (1991 Realignment), \$7,444,715 in Funds 001M-O (2011 Realignment), \$1,069,226 in Fund 001P (SSD DOJ Asset Forfeit), \$5,078,051 in Fund 001Q (Clerk/Recorder Fees) and \$5,459,712 in Fund 001S (SSD Restricted Revenue).

**Other Funds Subject to Appropriation (Other Governmental Funds)**

The overall financing and requirement for the Other Governmental Funds, or those other funds subject to appropriation is found in Schedule 1 – Summary of County Budget, in the Summary Schedules portion of this document. An analysis of fund balances is reflected in Schedule 2 – Analysis of Fund Balance Unreserved/Undesignated. Reserve change detail is reflected in Schedule 3- Detail of Provisions for Reserves/Designations. All other Summary Schedules are reflected in Section B – Summary Schedules. Following is a brief description of the Other Governmental Funds, the major financing sources, and the Fiscal Year 2019-20 requirement and financing.

**SPECIAL REVENUE FUNDS**

**Affordability Fee -- \$2,906,799**

**0.0 Positions**

All fees collected pursuant to Sacramento County Code Section 22.35.050 are solely to purchase land for affordable housing, produce or substantially rehabilitate affordable units, or buy down Extremely Low Income units. The affordability fees collected shall be transferred to the Sacramento Housing and Redevelopment Agency (SHRA) and administered by the SHRA Executive Director who has the authority to govern the funds consistent with Chapter 22.35 of the Sacramento County Code. A portion of the funds may be used to cover reasonable administrative expenses.

**Building Inspection Fund -- \$22,280,653**

**0.0 Positions**

Primary financing comes from building inspection charges. The County is responsible for building inspection in the Unincorporated Area.

**County Library -- \$1,215,684**

**0.0 Positions**

The primary source of financing for this fund comes from a dedicated share of property taxes collected in the Unincorporated Area and the cities of Sacramento, Elk Grove, Citrus Heights, Galt, Rancho Cordova, and Isleton. Library services are provided by a joint City of Sacramento – Sacramento County Joint Powers Authority with a separate Authority Board. Funding allocated to this fund is transferred from the Library Authority for services and materials.

**Development and Code Services -- \$49,903,144 2620 Positions**

The Office of Development and Code Services is comprised of five divisions: Administrative Services, Building Permits and Inspection, Code Enforcement, and County Engineering (all from the former Department of Community Development), and Construction Management and Inspection from the Department of General Services.

**Economic Development -- \$69,969,767**

**16.0 Positions**

County economic development activities are financed from this fund. Major projects include the conversion of two former air force bases from military to mixed private and public use. Funding comes from the sale of land and facilities, grants, and a contribution from the General Fund.

**Environmental Management Fund -- \$24,932,127 124.0 Positions**

Environmental Management provides countywide regulatory services that protect public health and the environment. The primary source of financing for this fund comes from fees and contracts associated with the various regulatory activities of the Environmental Health, Hazardous Materials, and Water Protection Divisions. Requirements include reserve increase of \$1,507,898.

**First 5 Sacramento Commission Fund -- \$24,466,549 13.0 Positions**

Funding comes from the State of California under the terms of a voter-approved statewide initiative. The funding is restricted to services to youths and may not be used for basic county operations. Allocations are approved by a Commission consisting of elected officials and appointed members.

**Fish and Game Fund -- \$24,414 0.0 Positions**

Financing for this fund comes from fish and game fines. The funds are used for education programs.

**Golf Fund -- \$7,801,274 6.0 Positions**

The operations and maintenance of three county golf courses is financed from this fund. Major financing sources include user fees and concession charges. Requirements include reserve increase of \$45,031.

**Road Fund -- \$108,697,929 0.0 Positions**

Gas tax and restricted state road funding accrue to this fund. Street and road acquisition, construction, and maintenance are financed from this fund. The purpose of this fund is to segregate the gas tax revenue. Requirements include reserve increase of \$2,281,979.

**Roadways Fund -- \$8,786,495 0.0 Positions**

This fund is used to segregate development impact and special assessment revenue dedicated to street and road acquisition, construction, and maintenance. Requirements include reserve increase of \$1,191,389.

**Technology Cost Recovery Fee -- \$1,645,876 0.0 Positions**

Revenue collected on permits and building licenses are deposited into this fund to provide financing to pay for the implementation and operation of the web-based Automation E-Government Permitting System (ACCELA). Requirements include reserve increase of \$99,588.

**Transient-Occupancy Tax Fund -- \$1,545,099 0.0 Positions**

This fund is a subset of the General Fund. The Board of Supervisors holds special hearings to allocate financing from this fund to community organizations, facilities and programs jointly funded with the City of Sacramento, and County Departments.

**Transportation -- \$59,712,777**

**255.7 Positions**

The Department of Transportation provides road improvement services in the Unincorporated Area of Sacramento County and has three broad areas of responsibility: planning, programs and design; pavement, roadside and landscape maintenance; and traffic engineering and operations.

**Transportation-Sales Tax Fund -- \$41,204,699**

**0.0 Positions**

In Sacramento County the voters have approved a ½ cent increase in the sales tax to be dedicated to transportation capital projects and operations. Revenue is share by the County, cities, and the Regional Transit System (bus and train service). This fund is use to segregate the county's share of the special sales tax revenue.

**CAPITAL PROJECT FUNDS**

**Capital Construction Fund -- \$82,190,121**

**0.0 Positions**

Financing comes from a use allocations charge to the departments occupying county owned facilities, debt financing, and grants. The acquisition, construction, and major maintenance of county facilities are financed from this fund.

**Park Construction Fund -- \$1,892,801**

**0.0 Positions**

Funding comes from grants, donations, state bond sales, and contributions from the County Transient-Occupancy Tax Fund. Parks acquisition, development, and rehabilitation projects are financed from this fund.

**DEBT SERVICE FUNDS**

**Teeter Plan -- \$31,075,181**

**0.0 Positions**

The County utilizes the Teeter Plan of property tax distribution. All secured tax delinquencies are advanced to those public agencies in the County which receive property taxes. The County borrows the funds to advance the delinquent taxes from the Treasury Pool in an annual five-year note. The borrowed funds are repaid with delinquent tax principal, redemption charges, and interest (18.0 percent per year).

**INTERNAL SERVICE FUNDS**

The following Internal Service Funds are used to accumulate and allocate costs internally among the county's various functions and special services.

<b>DEPARTMENT</b>	<b>FISCAL YEAR 2019-20</b>	<b>POSITIONS</b>
Board of Retirement	\$15,679,549	59.0
General Services-Airport District	8,932,336	39.0
General Services-Alarm Services	1,804,042	6.0
General Services-Architectural Services	3,331,190	14.0
General Services-Bradshaw District	16,407,883	87.0
General Services-Capital Outlay	27,149,349	0.0
General Services-Downtown District	9,964,134	61.0
General Services-Energy Management	9,810,574	2.0
General Services-Heavy Equipment	25,481,760	70.0
General Services-Light Equipment	24,142,345	26.0
General Services-Office Of The Director	1,997,490	27.0
General Services-Purchasing	2,799,091	19.0
General Services-Real Estate	47,928,318	24.0
General Services-Security Services	3,035,653	26.0
General Services-Support Services	8,063,618	19.0
Interagency Procurement	19,360,665	0.0
Liability/Property Insurance	25,071,909	0.0
Department of Technology	98,823,559	390.0
Regional Radio Communications System	4,938,603	9.0
Unemployment Insurance	1,493,733	0.0

**ENTERPRISE FUNDS**

The following Enterprise Funds are established to account for county operations financed and operated in a manner similar to private business enterprises (e.g., utilities, airports, parking garages). The costs of these activities are financed or recovered primarily through user charges.

<b>DEPARTMENT</b>	<b>FISCAL YEAR 2019-20</b>	<b>POSITIONS</b>
Airport System	\$224,331,291	346.0
Airport-Capital Outlay	130,301,481	0.0
Parking Enterprise	4,925,743	6.0
Rural Transit	4,196,092	0.0
Solid Waste Enterprise	103,650,659	270.0
Solid Waste Enterprise Capital Outlay	18,452,175	0.0
Water Agency Enterprise	108,025,390	133.0
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$593,882,831</b>	<b>755.0</b>

**SPECIAL DISTRICTS AND OTHER AGENCIES**

The following Special Districts and Other Agencies Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for those specific purposes.

<b>DEPARTMENT</b>	<b>FISCAL YEAR 2019-20</b>	<b>POSITIONS</b>
2004 Pension Obligation Bonds	1,203,102	0.0
2010 Refunding COPs-Debt Service	889,138	0.0
2018 Refunding COPs	1,829,356	0.0
Antelope Assessment	1,451,773	0.0
Antelope Public Facilities Financing Plan	2,776,025	0.0
Bradshaw/US 50 Financing District	50,184	0.0
Carmichael Recreation and Park District	6,458,370	21.0
Carmichael RPD Assessment District	733,450	0.0
Connector Joint Powers Authority	649,496	3.0
County Parks Community Facilities District 2006-1	28,951	0.0
County Service Area No. 1	3,344,813	0.0
County Service Area No. 10	485,480	0.0
County Service Area No.4B-(Wilton-Cosumnes)	28,784	0.0
County Service Area No.4C-(Delta)	59,599	0.0
County Service Area No.4D-(Herald)	15,651	0.0
Countywide Library Facilities Admin Fee	35,810	0.0

<b>DEPARTMENT</b>	<b>FISCAL YEAR 2019-20</b>	<b>POSITIONS</b>
Del Norte Oaks Park District	5,305	0.0
Fixed Asset Revolving	10,408,688	0.0
Florin Road Capital Project	395,358	0.0
Florin Vineyard Community Plan	4,384,620	0.0
Florin Vineyard No. 1 CFD 2016-2	6,215,819	0.0
Foothill Park	601,432	0.0
Gold River Station No. 7	83,900	0.0
Juvenile Courthouse-Debt Service	289,748	0.0
Laguna Community Facility District	357,347	0.0
Laguna Creek/Elliott Ranch Community Facilities District No. 1	3,971,674	0.0
Laguna Stonelake Community Facilities District	308,299	0.0
Landscape Maintenance District	1,308,630	0.0
Mather Landscape Maintenance Community Facilities District	472,167	0.0
Mather Public Facilities Financing Plan	856,499	0.0
McClellan Park Community Facilities District	803,124	0.0
Metro Air Park	23,115,049	0.0
Metro Air Park Service Tax	690,604	0.0
Mission Oaks Maintenance/Improvement District	1,060,870	0.0
Mission Oaks Recreation and Park District	4,571,734	21.0
Natomas Fire District	2,960,748	0.0
North Vineyard Station Specific Plan (NVSSP)	3,463,011	0.0
NVSSP Community Facilities District	17,946,384	0.0
Park Meadows Community Facilities District-Bond Proceeds	134,187	0.0
Pension Obligation Bond-Debt Service	954,747	0.0
Regional Sanitation District-Operating	70,054,268	475.0
Sacramento Area Sewer District	42,935,360	301.0
Sacramento County Landscape Maintenance	234,285	0.0
South Sacramento Conservation Agency Admin	204,442	1.0
Sunrise Recreation and Park District	11,649,143	23.0
Tobacco Litigation Settlement-Capital Projects	744,524	0.0
Vineyard Public Facilities Financing Plan	13,664,556	0.0
Water Agency Zone 11-Drainage Infrastructure	23,654,682	0.0
Water Agency-Zone 13	5,862,009	0.0
Water Resources	38,038,588	135.6
<b>TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES</b>	<b>\$312,441,783</b>	<b>980.6</b>



**III. Five-Year Capital Improvement Plan**

The 2019-20 Adopted Budget includes a Five-Year Capital Improvement Plan (CIP) for Sacramento County. The Capital Improvement Plan lists both the approved and proposed capital improvements to be acquired or constructed through the 2023-24 Fiscal Year. The approved and proposed capital projects are broken into nine major categories. The funding needs may be summarized.

<b>CATEGORY</b>	<b>PRIOR-YEARS AND FIVE-YEAR COSTS</b>
Airports	404,327,343
County Buildings & Capital Construction	154,678,034
Libraries	6,018,035
Regional Parks	6,033,000
Transportation	527,107,000
Waste Management & Recycling	184,502,802
Water Resources-Drainage	22,462,856
Water Resources-Water Supply	198,266,422
<b>TOTAL</b>	<b>1,503,395,492</b>

Funding has not been obtained for all the projects, particularly those in the later years of the five-year plan. Following the Five-Year Capital Improvement Plan will result in additional operating and debt service expenditures in the present and future years. The levels of new expenditures will depend upon factors such as the timing of the facility development, operating offsets from current facilities, and interest rates. All operating and debt service costs relating to the budget year are included in the budget. The multiyear modeling is used to estimate the impact of new facilities on the operating budget.

**IV. County Executive’s Recommended Fiscal Year 2019-20 Budget Report**

# COUNTY EXECUTIVE'S FISCAL YEAR 2019-20 RECOMMENDED BUDGET LETTER

County Executive  
Navdeep S. Gill



## County of Sacramento

Board of Supervisors  
Phillip R. Serna, District 1  
Patrick Kennedy, District 2  
Susan Peters, District 3  
Sue Frost, District 4  
Don Nottoli, District 5

May 31, 2019

Members of the Board of Supervisors  
County of Sacramento  
700 H Street, Suite 2450  
Sacramento, CA 95814

### **Re: Fiscal Year 2019-20 Recommended Budget**

Honorable Members of the Board:

I am pleased to present the Recommended Budget for Fiscal Year (FY) 2019-20 (Budget) for your review and consideration. The Budget for All Funds totals \$4,402,969,426 in appropriations. This is a \$104,592,705 (2.4%) increase compared to the FY 2018-19 Adopted Budget.

The County's Recommended General Fund and Restricted Funds Budgets for FY 2019-20 totals \$2,732,279,596 in appropriations, which is comprised of \$918 million in restricted funds and \$1,802,617,381 in General Fund. This is an increase of \$109,841,206 (4.2%) compared to the FY 2018-19 Adopted Budget. This increase in expenditures is funded by:

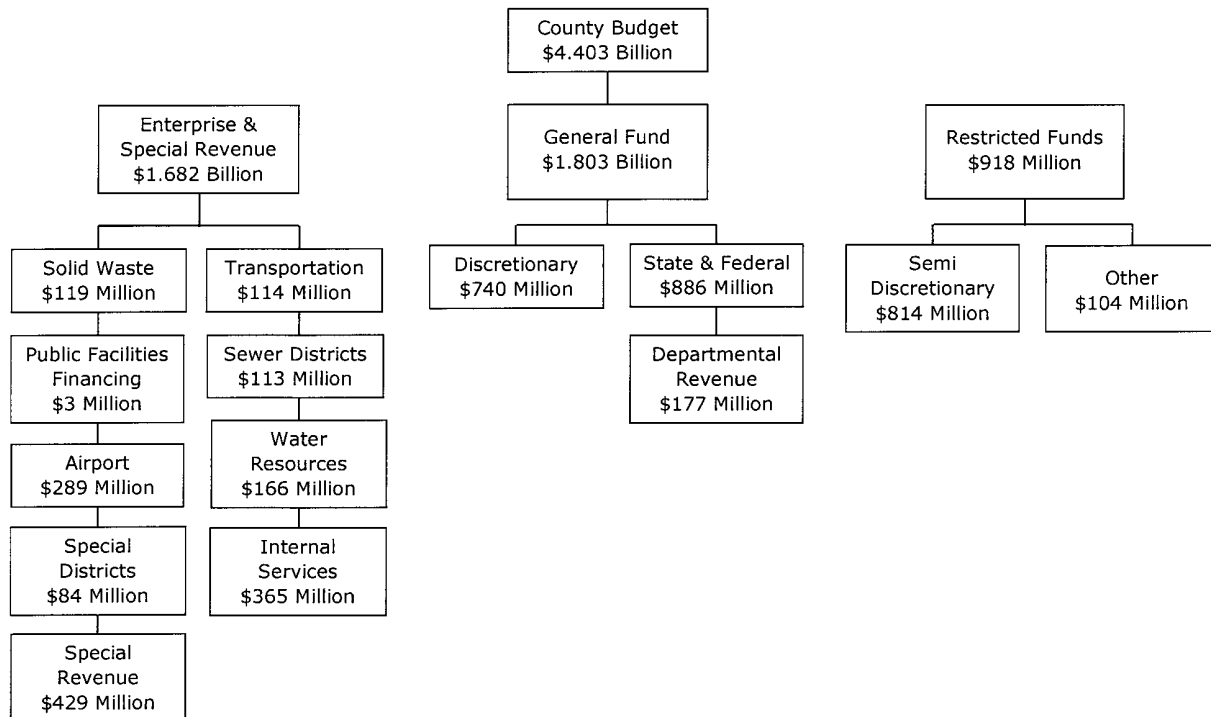
- A \$17.4 million (2.7%) net increase in discretionary revenue and reimbursements compared to the FY 2018-19 Adopted Budget, primarily increases in property tax and sales tax revenue, after adjusting for a \$14.1 million reduction in one-time revenue received in FY 2018-19;
- A \$29.9 million (3.8%) increase in Semi-discretionary reimbursements, including an \$8.8 million (1.7%) increase in non-CalWORKS Realignment reimbursements, a \$12.9 million (9.5%) increase in CalWORKS Realignment reimbursements and an \$8.3 million (6.7%) increase in Proposition 172 reimbursements;
- An \$11.8 million (12.8%) increase in reimbursements from other restricted funds, including a \$7.5 million (8.2%) increase in Mental Health Services Act (MHSA) reimbursements;

- A net \$27.3 million (2.6%) increase in federal, state, and local revenue from various sources;
- A \$9.6 million increase in the use of reserves compared to the use of reserve amounts in the FY 2018-19 Adopted Budget; and
- A \$5.7 million increase in the use of fund balance.

Enterprise and special revenue funds comprise the remaining \$1.682 billion of the total \$4.4 billion Budget.

The following chart illustrates the distribution of the All Funds Budget.

Fiscal Year 2019-20 Recommended Budget



Note: General Fund (\$1.803 billion) and restricted funds (\$918 million) together total \$2.73 billion.

Despite the growth in revenue, some reductions in current staffing and programs for all departments (the "Base" budget) are necessary to produce a balanced budget while providing for the following:

- **University of California - Davis Health System Lawsuit:** The County is obligated to make annual payments to UC Davis as a part of a lawsuit settlement. For FY 2019-20, the County will make a \$7.8 million payment, and this payment obligation will increase over time and continue until FY 2033-34.

- **Jail Lawsuit:** The County will need to make significant investments in the jails in order to resolve a lawsuit concerning conditions of confinement. This includes \$21.7 million in staffing and contract increases in Correctional Health and the Sheriff's Correction Budget, and \$8 million for planning and design costs related to the construction and renovation of jail facilities.
- **Human Assistance-Aid Payments:** The FY 2019-20 Budget assumes a \$24.2 million increase in Human Assistance-Aid Payments expenditures increases in programs such as CalWORKS, Foster Care, and General Assistance.
- **IHSS Provider Payments:** The In-Home Supportive Service Maintenance of Effort requirement necessitates a \$7.4 million increase.
- **Discretionary Revenue and Non-CalWORKS Realignment:** Growth in discretionary revenue and non-CalWORKS Realignment reimbursements has lagged the growth in expenses.
- **Federal and State Revenue:** There will be reductions in federal and state revenue for certain programs. For example, the County will see a \$4.2 million decrease in the CalWORKS Single Allocation, a \$3.6 million reduction in the CalFresh administration allocation and a \$4.2 million reduction in Title XIX Adult Protective Services revenue.
- **Salary and Benefit Costs:** The FY 2019-20 budget assumes increased salary and benefits costs as agreed to in various labor agreements.
- **Hardesty Schneider Lawsuit:** The FY 2019-20 budget also sets aside \$1 million for costs associated with the Hardesty Schneider lawsuit.
- **March 2020 Primary Election:** The costs of a new State requirement for the mailing of postcards and postage for the March 2020 primary election is estimated at \$668,000.
- **Billboard Revenue:** A transfer of \$335,000 to the Neighborhood Revitalization Fund is included, in accordance with Board direction, to fund projects intended to improve the safety and economic vitality of commercial corridors and neighborhoods within the unincorporated County. This amount represents the net remaining proceeds received from the Sierra 99 Gateway Digital Billboard.

To balance the Budget, we recommend approximately \$43 million in expenditure reductions in several General Fund departments and programs. We used the following considerations in making our recommended reductions:

- Limit the impact on Board priority programs or initiatives;
- Avoid eliminating whole programs or services; instead, make targeted reductions in various programs;
- Avoid backfilling reductions in federal, state or other revenue, while recognizing there may be circumstances where backfilling or using Net County Cost to cover cost increases is warranted to avoid negative consequences; and
- Avoid employee layoffs to the extent possible.

The following table summarizes the reductions by budget unit. More detailed information is provided in Attachment 1– Program Reductions, and in the Program Information section for each budget unit.

**FY2019-20 Requested/Recommended General Fund Budget  
Program Reductions to Base Budget**

<b>Department/Budget Unit</b>	<b>FY 2019-20 Base Expenditures (1)</b>	<b>Recommended Reductions</b>	<b>Percent of Base</b>	<b>FTE Reductions</b>
Sheriff - Corrections	\$188,641,266		0.00%	
Sheriff - Non-Corrections	\$347,414,295	\$3,796,935	1.09%	12
Sheriff - Total	\$536,055,561	\$3,796,935	0.71%	12
District Attorney	\$98,972,226	\$3,965,517	4.01%	
Clerk of the Board	\$4,499,874	\$94,516	2.10%	
County Counsel	\$6,167,273	\$127,323	2.06%	3
Emergency Services	\$4,619,289	\$50,735	1.10%	
Financing - Transfers/Reimbursement	\$4,843,957	\$400,000	8.26%	
Planning and Environmental Review	\$11,666,344	\$615,879	5.28%	4.2
Animal Care and Regulation	\$12,072,309	\$587,673	4.87%	2
Regional Parks	\$17,492,874	\$173,436	0.99%	
Code Enforcement	\$10,581,419	\$301,253	2.85%	2
Child, Family and Adult Services	\$209,253,443	\$7,658,122	3.66%	55
Health Services	\$435,829,546	\$1,041,568	0.24%	4.6
Health - Medical Treatment Payments	\$2,597,918	\$500,000	19.25%	
Human Assistance - Administration	\$351,230,019	\$16,485,597	4.69%	93.5
Juvenile Medical Services	\$9,812,054	\$225,284	2.30%	
Probation	\$161,525,230	\$5,528,010	3.42%	14
Public Defender	\$37,396,333	\$1,499,055	4.01%	2
<b>Total</b>	<b>\$1,914,615,669</b>	<b>\$43,050,903</b>	<b>2.25%</b>	<b>192.3</b>

(1) Before reduction due to restricted reimbursements

The 192.3 FTE positions recommended for elimination are either vacant or, in a few cases, filled with employees who will be shifted to other positions in the same class. No layoffs are proposed.

The Budget Units with the largest recommended reductions are:

- **Human Assistance – Administration:** \$16.5 million reduction in expenditures partly due to a \$5.1 million reduction in revenue for various programs. This reduction results in the elimination of 93.5 vacant positions. This includes \$11.3 million in staffing reductions in the CalFresh and CalWORKS programs and increased salary savings from not filling certain positions as they become vacant. The Department’s Recommended Budget also includes the elimination or reduction in funding for a variety of contracts.
- **Child, Family and Adult Services:** \$7.7 million reduction in expenditures partly due to a \$4 million reduction in revenue. This reduction results in the elimination of 55 vacant positions. The Department’s Recommended Budget eliminates or reduces funding for various contracts.
- **Probation:** \$5.2 million reduction in expenditures partly due to a \$4.1 million reduction in revenue. This reduction results in the elimination of 14 vacant positions and increased salary savings from not filling certain positions as they become vacant. The Department’s Recommended Budget also eliminates or reduces funding for various contracts.

Notwithstanding these reductions, the Budget maintains the capacity to provide critical services to County residents while implementing strategic initiatives that address the Board’s priorities and expands some services by taking advantage of increased federal and state revenues and fees.

### **Departmental Requests for New or Enhanced Programs**

Several departments also submitted requests for new enhanced programs (Growth). The most significant funded requests include:

- **Child Support Payment Collection Enhancements:** The recommended Budget includes \$2.3 million in state and federal revenue to add 25 FTE positions in Child Support Services in a variety of areas to enhance the collection of child support payments. The Governor’s proposed State Budget includes a significant increase in funding for child support programs in counties with the highest case-to-employee ratios, which includes Sacramento County.

- **Pre-Trial Assessment and Monitoring Pilot Program:** The recommended Budget includes \$1.2 million in 2011 Realignment Local Innovation funds to add seven positions in Probation to establish a Pre-Trial Assessment and Monitoring Pilot Program. The goal of the program is to identify detainees in the County’s jails who can be safely monitored in the community pending trial and release them under conditions that will support their future appearance.
- **Airport Volume:** The recommended Budget includes \$3.5 million to add 29 FTE positions in the Airports Department in a variety of areas to deal with the impact of increasing passenger and freight volume and address capital needs.

The following tables summarize the recommended Growth requests by Department/Budget Unit.

**Funded - Net County Cost New or Enhanced Programs**

<b>Department/Budget Unit</b>	<b>Cost</b>	<b>Net County Cost</b>	<b>Revenue/Reimbursement</b>	<b>FTE</b>
Cooperative Extension	\$4,000	\$4,000	\$0	0.0
Correctional Health	\$5,332,663	\$5,332,663	\$0	12.0
Financing - Transfers/Reimbursements	\$8,335,000	\$8,335,000	\$0	0.0
Non-Departmental Costs - General Fund	\$1,300,000	\$1,300,000	\$0	0.0
Sheriff	\$8,648,895	\$6,648,895	\$2,000,000	56.0
Voter Registration Elections	\$668,600	\$668,600	\$0	0.0
<b>TOTAL</b>	<b>\$24,289,158</b>	<b>\$22,289,158</b>	<b>\$2,000,000</b>	<b>68.0</b>

**Funded – Non-Net County Cost New or Enhanced Programs**

<b>Department/Budget Unit</b>	<b>Cost</b>	<b>FTE</b>
Child Support Services	\$2,306,121	25
District Attorney	\$103,058	1
Finance	\$64,580	0
Health Services	\$548,335	4.9
Probation	\$1,198,984	7
Sheriff	\$896,818	2
<b>General Fund</b>	<b>\$5,117,896</b>	<b>39.9</b>
<b>Non General Fund</b>		
2011 Realignment	\$3,198,984	0
Airport	\$3,479,909	29
Capital Construction	\$8,000,000	0
Development and Code Services	\$194,207	0
Mental Health Services Act	\$317,244	0
Neighborhood Revitalization Fund	\$335,000	0
Parking Fund	\$250,000	0
Rural Transit	\$640,000	0
Solid Waste Enterprise/Capital Outlay	\$1,311,703	4
Technology	\$388,497	3
Transportation	\$10,000	0
Water Agency	\$950,999	4
<b>Non-General Fund</b>	<b>\$19,076,543</b>	<b>40</b>
<b>Total All Funds</b>	<b>\$24,194,439</b>	<b>79.9</b>

Attachment 2 provides more detailed information on all recommended Growth requests for General Fund and Non-General Fund departments.

**Recent Board Investments in New Programs and Services**

As proposed, the Budget continues funding for most programs and services that were initiated over the last few years with Board approval; however, in some cases, the level of funding has been reduced. The following is a brief update on the status of these initiatives:

- **Homelessness Initiatives:** The Board has approved several initiatives to address homelessness, such as providing Rapid Rehousing, providing the Winter Shelter program, improving family crisis response and shelters, preserving the Mather Community Campus, establishing a full-service rehousing shelter, and



implementing a flexible supportive rehousing program. The FY 2019-20 Recommended Budget expands services in several areas using state and federal funding. The total budget for this initiative is \$20 million. There is a reduction of spending in one area: a \$700,000 reduction in funding for the Scattered Site Housing program subsidies. The remaining amount for this service is \$2 million. For the current fiscal year, the contractor has been successful in placing families in federally-funded housing slots, thus not needing the full amount.

- **Clean-Up and Safety Initiatives:** The Board has approved the Parkways and Unincorporated Communities Clean-up and Safety Initiative to reduce the incidence and mitigate the impact of illegal camping in the American River and Dry Creek Parkways and in the County's unincorporated communities. The FY 2019-20 Recommended Budget includes continued funding for this initiative, but at a reduced level. The Recommended Budget eliminates funding for five Deputy Sheriffs assigned to the HOT teams, leaving a total of five Deputies. The Budget continues full funding for the Problem Oriented Policing (POP) teams, and Deputies assigned to those teams may be able to assist in dealing with some of the issues currently handled by HOT teams, as time permits. The Recommended Budget also continues funding for the Parks Resource Team, which is comprised of Regional Parks Rangers and maintenance staff. The Recommended Budget eliminates funding for the Animal Control Officer added to address issues associated with camping in the American River and Dry Creek Parkways.
- **Policing Model:** The recommended Budget includes funding for the intelligence-led policing model being implemented by the Sheriff's Office.
- **Behavioral Health Services:** The recommended Budget includes funding for Behavioral Health Services enhancements to provide appropriate services to persons with serious drug and alcohol problems, reduce reliance on hospital emergency rooms, and ensure that individuals experiencing a mental health crisis receive the best treatment possible in the most appropriate setting for their needs.
- **Mental Health Services Act:** The recommended Budget includes funding for the implementation of the three-year MHSa plan to expedite services for individuals with serious mental illness and/or co-occurring substance abuse disorders, and are homeless or at risk of becoming homeless, including persons being served by the County's

various homeless initiatives and the City of Sacramento's Whole Person Care program.

- **Healthy Partners:** The Healthy Partners Program provides health care services to undocumented immigrants. Funding for the Healthy Partners program continues at the same level in the FY 2019-20 Recommended Budget with one exception. The Recommended Budget includes \$1.76 million in funding for specialty care for this program, a \$500,000 reduction from the FY2018-19 Adopted Budget level.
- **The Black Child Legacy Campaign:** The recommended Budget includes funding for the continued implementation of a strategic plan to reduce disproportionate African-American child deaths through community-based contracts and targeted staffing in Child Protective Services, Public Health and Probation.
- **Foster Care Waiver:** The recommended Budget includes funding for the implementation of the Title IV-E Foster Care Waiver pilot program, providing Child Protective Services and Probation with federal funding and flexibility to reduce cost and improve outcomes for foster care youth over a five-year period. For the most part, funding for this initiative is included in the FY 2019-20 Recommended Budget, however, Probation's Recommended Budget includes the elimination of 6 FTE positions and contract reductions, which will result in some reduction in services provided to youth at risk of out-of-home placement. This results in a \$1.2 million reduction in Title IV-E Waiver revenue and a \$1.69 million reduction in Net County Cost.
- **Probation Adult Supervision:** The recommended Budget includes funding for the implementation of a new Adult Supervision Model in Probation that prioritized supervision and services for all high-risk probationers in the first six months to a year of probation, with a view to reducing offender recidivism.
- **Community Livability Initiatives:** The recommended Budget includes funding for the implementation of Community livability initiatives, such as increased code enforcement and graffiti abatement activities, an enhanced 311 Call Program for residents to bring livability concerns to the County's attention, and the establishment of a Community Prosecution Unit in the District Attorney's Office.
- **Animal Care:** The recommended Budget includes funding for the implementation of initiatives that focus on improving animal care and

maintaining the Animal Shelter’s 90% live release rate. The FY 2019-20 Recommended Budget includes a reduction in expenditures for various contracted services and the elimination of two positions. Even with these reductions, the Department expects to be able to maintain a live release rate goal of 90%.

- **Increased American River Parkway/Regional Parks Maintenance:** The recommended Budget includes funding for the continuation of efforts to reduce fire danger and illegal camping, increase debris removal and generally enhance the visitor experience in the American River Parkway and the County’s Regional Parks. The FY 2019-20 Recommended Budget includes continued funding for clean-up activities but reduces the number of seasonal staff hours by approximately half – from 9,000 to 4,654.

The Recommended Budget reflects the termination of the Shotspotter program, which results in the elimination of 4 FTE Deputy Sheriff positions and cancellation of the contract for use of the Shotspotter acoustic technology, for a savings of \$1,027,000.

More detailed information concerning the status of these initiatives is provided in Attachment 8.

The table below provides information concerning the County’s full-time equivalent positions (FTEs):

Existing FTEs	12,381.1
Recommended Growth Net County Cost FTEs	68.0
Recommended Growth Non-Net County Cost FTEs	79.9
Base FTE Changes	(28.8)
FTE Reductions due to Program Reductions	(192.3)
<b>Total Recommended FTE's</b>	<b>12,307.9</b>

Note: (Base FTE changes) Vacant position cuts were a result of Reductions departments made to their base budgets.

**FY 2019-20 Recommended One-Time Revenue**

The General Fund is balanced using the following one-time resources:

<b>Description</b>	<b>FY2018-19</b>	<b>FY2019-20</b>
One-Time Discretionary	\$ 14,080,000	\$ 422,110
Fund Balance Carry-Over	\$ 69,303,395	\$ 75,000,000
Reserve Cancellation	\$ 2,798,781	\$ 12,350,981
Realignment Carryover	\$ 21,993,420	\$ 20,776,375
<b>Total</b>	<b>\$ 108,175,596</b>	<b>\$ 108,549,466</b>

**Contingency**

The General Fund Budget includes a contingency of \$986,199.

**Interfund Transfers Repayment**

The Budget includes a repayment of \$6,697,901 for the Interfund Transfer. The table below summarizes the status of the Interfund Transfers.<sup>1</sup>

Original Amount	\$77.65 million
Amount Paid	\$50.9 million
Outstanding Balance as of 6/30/19	\$26.75 million

**Budget Uncertainties**

The Budget is based on certain assumptions and current and future revenue and expenditure requirements. Therefore, there are risks related to whether these assumptions will come to pass, including:

- Expiration of Title IV-E Foster Care Waiver:** The Title IV-E Foster Care Waiver faces potential expiration on September 30, 2019. Efforts continue in Congress to extend the waiver or provide relief for states and counties currently participating in the pilot program. There have also been recent discussions in the State Legislature to assist the participating counties. However, it is not clear that these efforts will be successful or completed prior to the final adoption of the County’s FY 2019-20 budget. If the waiver ends without any federal or state relief, the County will experience a \$21 million revenue reduction in FY 2019-20, and another \$8 million reduction in FY 2020-21. This would likely require further budget reductions when the Board considers the Budget Recommended for Adoption in September.

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<sup>1</sup> Amount due to Workers Compensation Fund is \$18.52 million and the Clerk- Recorder’s Fund is \$8.3 million.

- **Jail Lawsuit:** Additional investments will need to be made in the jails to address conditions of confinement issues raised by the recent lawsuit against the County.
- **Hardesty Schneider Lawsuit:** The County has appealed the recent judgement against the County on the Hardesty Schneider lawsuit. If the appeal is unsuccessful, the County faces a judgement of approximately \$105 million, excluding attorney fees.
- **One-Time Resources:** As indicated above, the FY 2019-20 Budget is balanced using one-time resources – most notably, \$12 million in General Fund reserves (including approximately \$9 million in General Reserves) and \$20.8 million in Realignment fund balance.

Given these factors, it is likely that there will be a need to make program expenditure reductions in the coming years.

### **Attachments to the Budget Transmittal**

There are several attachments included with this transmittal letter that provide detailed Budget information:

- Attachment 1 provides information on proposed program reductions.
- Attachment 2 provides information on new and enhanced programs.
- Attachment 3 presents the All Funds Budget.
- Attachment 4 provides more information on the General Fund Budget.
- Attachment 5 provides a summary of significant issues by department, including program reductions and requests for new or enhanced programs and funding.
- Attachment 6 addresses the allocation of Transient Occupancy Tax (TOT) revenue.
- Attachment 7 provides the Economic and Fiscal Context for the Budget.
- Attachment 8 summarizes Recent Board Investments.

### **Conclusion/Acknowledgement**

The Budget is the culmination of a process involving County employees, members of the community and advisory boards and commissions. The employees and Department Heads' dedication through the FY 2019-20 budget process facilitated the balanced budget I am proposing, which once again could not have been achieved without their assistance. I wish to acknowledge Chief Fiscal Officer Britt Ferguson, the staff of the Office of Budget and Debt Management, Office of the County Executive, the Assistant

County Executive and the Deputy County Executives for their perseverance and dedication in preparing this document. I also want to thank the Board for your support of our workforce.

The Budget will be presented to the Board on June 11, 2019, at 9:30 A.M., with deliberations on that date, and June 12 and June 13 if needed.

We look forward to working with you as you review the Recommended Budget. During your review, please contact me with any questions that you may have concerning the Budget.

Respectfully submitted,



Navdeep S. Gill  
County Executive

**FY 2019-20 Recommended Budget  
GENERAL FUND PROGRAM REDUCTIONS**

We realized during the current fiscal year it was necessary to make reductions for factors that are discussed in this attachment. In making our recommended reductions we used the following considerations:

- Limit the impact on Board priority programs or initiatives;
- Avoid eliminating whole programs or services; instead, make targeted reductions in various programs;
- Avoid backfilling reductions in federal, state or other revenue but recognizing there may be circumstances where backfilling or using Net County Cost to cover cost increases is warranted to avoid negative consequences;
- To the extent possible, avoid layoffs of employees.

**Revenue:**

General Fund revenue and resources grew by 3.7% (\$97,490,255) from the current fiscal year (Attachment 3 – The General Fund Budget has more detailed changes to the General Fund). Factors that impact the growth are:

- Discretionary revenue and reimbursements are projected to grow by 2.7% compared to the FY 2018-19 Adopted level, primarily because the FY 2018-19 Budget included approximately \$14 million in one-time discretionary revenue.
- Non-CalWORKS Realignment reimbursements are projected to grow by 1.7%, due to the fact that more Realignment restricted fund balance was available to allocate in FY 2018-19.
- There are reductions in some departmental revenue sources in FY 2019-20, such as:
  - \$4 million decrease in federal Title XIX Adult Protective Services revenue in the Child, Family and Adult Services Department;
  - \$5 million reduction in the CalWORKS Single Allocation and CalFresh Administration allocation in Human Assistance – Administration;
  - \$924,000 reduction in Elk Grove contract revenue in Animal Care & Regulation;
  - \$1.6 million reduction in Voter Registration & Elections since fewer jurisdictions will consolidate their elections in the March 2020 primary election than in the November 2018 general election; and

ATTACHMENT 1

- \$1 million reduction in SB678 revenue to the Probation Department.

**Expenditures:**

The General Fund's FY 2019-20 Requested Base Budget (the cost of existing staffing and programs) totaled \$2,745,923,445 in expenditures before appropriation reductions to account for reimbursements from restricted funds. This represented a \$123,485,055 (4.7%) increase compared to the FY 2018-19 Adopted Budget and was driven primarily by:

- \$24.2 million increase in Human Assistance-Aid Payments expenditures related to increases in CalWORKS and other assistance program costs;
- Salary and benefit cost increases including the full-year cost of positions added for half a year in FY 2018-19;
- \$7.4 million increase in the County's In-Home Supportive Services (IHSS) Maintenance of Effort (MOE) requirement.

These and other Base Budget increases were partially offset by decreases in a number of areas, such as:

- Cost cutting by departments;
- Allocated Cost Plan (ACP) departments such as Personnel Services, General Services, and Technology absorbed cost increases. This resulted in a savings of \$6.1 million for all funds; and
- Shifting \$2.3 million of Debt Service for Coroner and Probation to Capital Construction Fund.

Besides reductions to Departments this Budget also includes an increase of \$29,407,054 for the following items:

- \$21.6 million to address concerns about conditions of confinement in the County's jails raised by a recent lawsuit;
- Set aside of \$1 million for the Hardesty lawsuit against the County, and
- \$5 million funded by various federal and state revenue sources, for example Child Support Services.

The total amount requested was \$2,775,330,499 which is \$152,892,109 (5.8%) higher than FY 2018-19 Adopted Budget. The table below summarizes the gap between revenue and resources and amount of expenditures requested.



**ATTACHMENT 1**

	<b>Amount</b>	<b>Per Cent Change from Adopted FY 2018-19</b>
Revenue and Resources Growth	\$97,490,255	3.7%
Amount of Expenditures Requested	\$152,892,109	5.8%
<b>Amount needed to bridge the gap</b>	<b>\$55,401,884</b>	

To bridge the \$55,401,884 gap, the Recommended Budget includes:

- \$43,050,903 in expenditure reductions (1.6% of requested Base expenditures); and
- Use of \$12,350,981 in General Fund reserves –
  - \$3,000,000 of the Reserve for Audit Report Paybacks/Future Litigation Costs;
  - \$324,716 Technology Upgrades Reserve; and
  - \$9,026,265 in General Reserves.

The table below provides more detail on resources and expenditures:

**FY 2019-20 Requested/Recommended General Fund Budget  
Balancing Summary**

	<b>FY 2018-19 Adopted</b>	<b>FY 2019-20 Recommended</b>	<b>Change</b>	<b>Percent Change</b>
Available Fund Balance (1)	\$ 63,909,764	\$ 75,000,000	\$ 11,090,236	17.4%
Discretionary Revenue & Reimbursements	\$ 646,775,849	\$ 664,170,372	\$ 17,394,523	2.7%
<b>Total Discretionary Resources</b>	<b>\$ 710,685,613</b>	<b>\$ 739,170,372</b>	<b>\$ 28,484,759</b>	<b>4.0%</b>
Proposition 172	\$ 123,583,038	\$ 131,830,208	\$ 8,247,170	6.7%
Non-CalWORKS Realignment	\$ 523,974,162	\$ 532,756,619	\$ 8,782,457	1.7%
CalWORKS Realignment	\$ 136,327,623	\$ 149,208,039	\$ 12,880,416	9.4%
<b>Total Semi-Discretionary Reimbursements</b>	<b>\$ 783,884,823</b>	<b>\$ 813,794,866</b>	<b>\$ 29,910,043</b>	<b>3.8%</b>
Mental Health Services Act	\$ 91,292,729	\$ 98,741,341	\$ 7,448,612	8.2%
Clerk Recorder Fees	\$ 1,218,065	\$ 2,430,118	\$ 1,212,053	99.5%
Sheriff Restricted revenue		\$ 3,155,000	\$ 3,155,000	
<b>Total Other Restricted Reimbursements</b>	<b>\$ 92,510,794</b>	<b>\$ 104,326,459</b>	<b>\$ 11,815,665</b>	<b>12.8%</b>
Departmental Revenue	\$ 1,035,357,160	\$ 1,062,636,918	\$ 27,279,758	2.6%
<b>Total Resources</b>	<b>\$ 2,622,438,390</b>	<b>\$ 2,719,928,615</b>	<b>\$ 97,490,225</b>	<b>3.7%</b>
Requested Base Expenditures	\$ 2,622,438,390	\$ 2,745,923,445	\$ 123,485,055	4.7%
Recommended Growth		\$ 29,407,054	\$ 29,407,054	
<b>Total Expenditures Before Reductions</b>	<b>\$ 2,622,438,390</b>	<b>\$ 2,775,330,499</b>	<b>\$ 152,892,109</b>	<b>5.8%</b>
<b>Budget Gap at Requested Level</b>	<b>\$ -</b>	<b>\$ (55,401,884)</b>	<b>\$ (55,401,884)</b>	
<b>Expenditure Reductions</b>		<b>\$ 43,050,903</b>		
<b>Reserve Cancellation</b>		<b>\$ 12,350,981</b>		

(1) FY 2018-19 is after Reserve Changes

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To identify where to make expenditure reductions, General Fund departments were given an initial Net County Cost target, which was generally their FY 2018-19 Adopted Budget Net County Cost allocation.<sup>1</sup> As part of their budget submittals, departments were asked to identify what reductions they would make to meet that target and what the impact of those reductions would be. Staff from the Office of the County Executive (OCE) reviewed department budget submittals and met with the relevant department heads to discuss their budgets and, based on those discussions, recommended whether to accept the reductions identified by departments, restore some or all of the reductions or request additional reductions.

The result of these efforts is summarized in the following table:

**FY2019-20 Requested/Recommended General Fund Budget  
Program Reductions to Base Budget**

<b>Budget Unit</b>	<b>FY 2019-20 Base Expenditures (1)</b>	<b>Recommended Reductions</b>	<b>Percent of Base</b>	<b>FTE Reductions</b>
Sheriff - Corrections	\$ 188,641,266		0.0%	
Sheriff - Non-Corrections	\$ 347,414,295	\$ 3,796,935	1.1%	12
<b>SHERIFF - Total</b>	<b>\$ 536,055,561</b>	<b>\$ 3,796,935</b>	<b>0.7%</b>	<b>12</b>
DISTRICT ATTORNEY	\$ 98,972,226	\$ 3,965,517	4.0%	
CLERK OF THE BOARD	\$ 4,499,874	\$ 94,516	2.1%	
COUNTY COUNSEL	\$ 6,167,273	\$ 127,323	2.1%	3
EMERGENCY SERVICES	\$ 4,619,289	\$ 50,735	1.1%	
FINANCING-TRANSFERS/REIMBURSEMENT	\$ 4,843,957	\$ 400,000	8.3%	
PLANNING AND ENVIRONMENTAL REVIEW	\$ 11,666,344	\$ 615,879	5.3%	4.2
ANIMAL CARE AND REGULATION	\$ 12,072,309	\$ 587,673	4.9%	2
REGIONAL PARKS	\$ 17,492,874	\$ 173,436	1.0%	
CODE ENFORCEMENT	\$ 10,581,419	\$ 301,253	2.8%	2
CHILD, FAMILY AND ADULT SERVICES	\$ 209,253,443	\$ 7,658,122	3.7%	55
HEALTH SERVICES	\$ 435,829,546	\$ 1,041,568	0.2%	4.6
HEALTH-MEDICAL TREATMENT PAYMENTS	\$ 2,597,918	\$ 500,000	19.2%	
HUMAN ASSISTANCE-ADMIN	\$ 351,230,019	\$ 16,485,597	4.7%	93.5
JUVENILE MEDICAL SERVICES	\$ 9,812,054	\$ 225,284	2.3%	
PROBATION	\$ 161,525,230	\$ 5,528,010	3.4%	14
PUBLIC DEFENDER	\$ 37,396,333	\$ 1,499,055	4.0%	2
<b>Total</b>	<b>\$ 1,914,615,669</b>	<b>\$ 43,050,903</b>	<b>2.2%</b>	<b>192.3</b>

(1) Before reduction due to restricted reimbursements

<sup>1</sup> General Fund departments that do not receive a significant amount of Net County Cost or that have limited flexibility to make reductions (because expenditures are an entitlement or legally required) were not given a Net County Cost target. In addition, the Sheriff's Budget was split between Corrections-related fund centers/programs and Non-Corrections related fund centers/programs. The former were not given a Net County Cost target, the latter received a target.

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The 192.3 positions recommended for elimination are either vacant or, in a few cases, filled with employees who will be shifted to other positions in the same class. No layoffs are proposed. In addition, in a number of departments the Budget assumes that certain positions will not be filled as they become vacant to achieve cost savings during the fiscal year.

More detailed information about program reductions for department is provided in the following table.

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<b>Fiscal Year 2019-20 Recommended Reductions</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Net County Cost</b>	<b>FTE</b>
Animal Care	Community Spay/neuter contracts with Community Spay and Neuter Clinic (CSN) and Sacramento Society for the Prevention of Cruelty to Animals (SSPCA) \$110,000. The reduction of these funds would terminate the programs and eliminate free spay/neuter opportunities for feral cat trappers, colony caregivers and neighborhood residents who take an active role in preventing unwanted litters from being born every year.	\$ 110,000	\$ 110,000	\$ 110,000	0.0
Animal Care	Delete two Intermittent Animal Care Attendants (ACA) \$62,757.00. Eliminating these positions would reduce the ability of shelter to hire seasonal help.	\$ 62,757	\$ 62,757	\$ 62,757	0.0
Animal Care	Emergency Veterinarian Services. Reduction of these funds would prevent care for injured and sick animals in need of immediate vet care after hours. This will negatively impact shelter's live release rate.	\$ 16,000	\$ 16,000	\$ 16,000	0.0
Animal Care	Delete 1.0 FTE Animal Control Officer (ACO) position. Reducing the number of fulltime ACOs would result in additional work load for remaining Officers. There would be a direct correlation with extended response times and number of calls completed on a daily basis.	\$ 80,487	\$ 80,487	\$ 80,487	1.0
Animal Care	Delete 1.0 FTE Executive Secretary. Elimination of this position will result in increased work load for both Director and Administrative Services Officer 2. The duties performed include scheduling meetings, Public Request Act (PRA) requests processing, training administration, travel coordination, employee giving campaign coordination, phone call reception.	\$ 105,686	\$ 105,686	\$ 105,686	1.0
Animal Care	Night Differential: Animal Care would not have ACO on schedule after 9:30PM, which will increase overtime for stand-by staff.	\$ 26,408	\$ 26,408	\$ 26,408	0.0
Animal Care	Reduction of funds from services and supplies will result in an unknown impact at this time, but may adversely affect live release rates, veterinary, and kennel operations	\$ 36,335	\$ 36,335	\$ 36,335	0.0
Animal Care	On Call Veterinarians. Reduction of these funds would eliminate the group of contract veterinarians who are called upon to fill in for shelter veterinarians when they are out sick or off on pre-scheduled leave. Without on-call Veterinarians the shelter animals would not be seen on days our vets are out, which results in adopted animals staying in shelter for extra days taking up much needed kennel space.	\$ 40,000	\$ 40,000	\$ 40,000	0.0
Animal Care	Foster Program Medical Funds. Reduction of these funds will result in all emergency and non-emergency foster related checkups and medical needs being facilitated by shelter medical staff.	\$ 30,000	\$ 30,000	\$ 30,000	0.0
Animal Care	Community Outreach Program. The reduction of these funds represents the elimination of drug and pharmaceutical supplies for the Bradshaw Animal Assistance Team (BAAT) Mobile and some printing costs. The BAAT would no longer be deployed to at risk neighborhoods offering free veterinarian care and basic vaccinations to low income families.	\$ 80,000	\$ 80,000	\$ 80,000	0.0
	<b>Subtotal Animal Care</b>	<b>\$ 587,673</b>	<b>\$ 587,673</b>	<b>\$ 587,673</b>	<b>2.0</b>

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<b>Fiscal Year 2019-20 Recommended Reductions</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Net County Cost</b>	<b>FTE</b>
Child, Family and Adult Services	Administration: Elimination of contracted services for the WEAVE Safe House (\$150K) and reductions in other contracts not yet identified. (\$150K).	\$ 300,000	\$ 300,000	\$ 300,000	0.0
Child, Family and Adult Services	CPS funds transfer to Probation: Elimination of funding for contracted services and supports for sexually exploited minors in the Youth Detention Facility.	\$ 75,000	\$ 75,000	\$ 75,000	0.0
Child, Family and Adult Services	Foster Parent Recruitment, Retention & Support (FPRS) Categorical Reduction: Staffing decrease of 2.0 FTE (1.0 FTE Social Worker Masters Degree (MD), 1.0 FTE Social Worker MD-African American) and reduction of \$19K for Media Services contract due to elimination of State funding. Will reduce recruitment, training and approval capacity of resource families.	\$ 265,531	\$ 265,531	\$ 265,531	2.0
Child, Family and Adult Services	County Counsel services for CPS. Reduction of legal services provided to CPS by 2.1 FTE, resulting in fewer legal resources available as court representation will have priority. County Counsel may discontinue participation in socialized court for sexually exploited children, which is a partnership with multi-disciplinary team that includes county departments and community based organizations.	\$ 750,078	\$ 750,078	\$ 637,568	0.0
Child, Family and Adult Services	CPS Contracted Services: Reduction in various contracts including WestCoast, Georgetown, medical consultation, and Safety Organized Practice (SOP) coaching. These reduction will have minimal impact to CPS.	\$ 307,529	\$ 307,529	\$ 287,775	0.0
Child, Family and Adult Services	CPS Placement Strategies: Reduction of \$330K for Group Home Day Rate contracts impacting the ability to pay additional day rate for hard to place children.	\$ 330,000	\$ 330,000	\$ 330,000	0.0
Child, Family and Adult Services	Division Support: Delete 1.0 FTE vacant Social Worker-MD. Will result in higher caseloads, delays in approvals of resource families, youth spending more time in emergency foster homes and shelter care.	\$ 135,766	\$ 135,766	\$ 119,836	1.0
Child, Family and Adult Services	Permanency: Delete 18.0 FTE vacant positions (1.0 FTE Human Services (HS) Supervisor-MD, 13.0 FTE Social Workers-MD, 1.0 FTE Social Worker-MD-Spanish, 1.0 FTE Secretary, 1.0 FTE Senior Office Assistant, 1.0 FTE Office Assistant). Will result in higher caseloads, decreased compliance with court orders, and decreased ability to provide supports to youths with higher level needs.	\$ 1,972,380	\$ 1,972,380	\$ 1,740,948	18.0
Child, Family and Adult Services	Public Administrator/Guardian/Public Conservator: Delete 1.0 FTE vacant Office Assistant, resulting in less general clerical support to inventory client assets and process time sensitive court documents.	\$ 75,331	\$ 75,331	\$ 75,331	1.0
Child, Family and Adult Services	Emergency Response (ER): Delete 10.0 FTE vacant positions (2.0 FTE Program Planners, 1.0 FTE HS Supervisor MD, 3.0 FTE Social Workers-MD, 1.0 FTE Social Worker-MD-Spanish, 1.0 FTE Social Worker-Range B, 1.0 FTE Secretary, 1.0 FTE Clerical Supervisor). Will result in higher caseloads and impacts the ability to conduct timely and thorough investigations and connect families to services and supports.	\$ 1,220,087	\$ 1,220,087	\$ 1,074,743	10.0
Child, Family and Adult Services	Adult Protective Services (APS): Delete 4.0 FTE vacant positions (1.0 FTE Family Service Worker, 1.0 FTE Office Assistant, 2.0 FTE Public Health Nurses). Will reduce capacity for emergency health assessments for clients in crisis and transportation services to isolated and neglected seniors.	\$ 453,069	\$ 453,069	\$ 371,946	4.0
Child, Family and Adult Services	In-Home Supportive Services (IHSS): Delete 2.0 FTE vacant Eligibility Specialists. Will result in fewer staff available to answer phones and assist clients with accessing benefits.	\$ 158,234	\$ 158,234	\$ 79,116	2.0
Child, Family and Adult Services	Court Services: Delete 2.0 FTE vacant Office Assistants. Will decrease compliance with court orders, and delay in obtaining birth certificates and processing Medi-Cal to ensure children do not lose access to healthcare.	\$ 133,814	\$ 133,814	\$ 118,112	2.0

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<b>Fiscal Year 2019-20 Recommended Reductions</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Net County Cost</b>	<b>FTE</b>
Child, Family and Adult Services	Permanency: Delete 4.0 FTE vacant positions (1.0 FTE Program Manager, 1.0 FTE Paralegal, 1.0 FTE Office Assistant, 1.0 FTE Senior Office Assistant). Will impact oversight and overall quality improvement efforts, cause delays in court hearing notices and completion of court reports, decreases compliance with court orders.	\$ 411,657	\$ 411,657	\$ 363,355	4.0
Child, Family and Adult Services	Division Support: Delete 1.0 FTE vacant Office Assistant. Will cause longer wait times to locate placement for youth entering emergency foster care.	\$ 68,742	\$ 68,742	\$ 60,676	1.0
Child, Family and Adult Services	Public Administrator/Guardian/Public Conservator: Delete 1.0 FTE vacant Social Worker. Prevents Care+ from expanding slots, potentially leading to higher in-patient mental health treatment costs; will increase caseloads and could decrease court compliance.	\$ 109,562	\$ 109,562	\$ 109,562	1.0
Child, Family and Adult Services	Emergency Response (ER): Delete 2.0 FTE Office Assistants. Will impact ability to answer hotline calls timely causing longer wait times, delays in processing referrals, and delays in scheduling Child Family Team meetings.	\$ 123,736	\$ 123,736	\$ 109,217	2.0
Child, Family and Adult Services	Adult Protective Services (APS): Delete 1.0 FTE vacant Program Planner. Will result in less tracking of financial abuse community impacts, and less training.	\$ 172,442	\$ 172,442	\$ 141,402	1.0
Child, Family and Adult Services	In-Home Supportive Services (IHSS): Delete 6.0 FTE vacant positions (1.0 FTE Account Clerk 2, 1.0 FTE HS Supervisor, 3.0 FTE Social Workers, 1.0 FTE Social Worker-Vietnamese). Will result in higher caseloads, increased worker-to-supervisor ratios, longer wait times for clients.	\$ 595,164	\$ 595,164	\$ 297,582	6.0
	<b>Subtotal Child, Family and Adult Services</b>	<b>\$ 7,658,122</b>	<b>\$ 7,658,122</b>	<b>\$ 6,557,700</b>	<b>55.0</b>
Clerk of the Board	Reduce various Services and Supplies accounts including Legal Advertising/Notices in the amount of \$9,884, Temporary Services in the amount of \$10,000, Data Processing Supplies in the amount of \$6,000, and Mail/Postage in the amount of \$12,937. These reductions will impact timely production of agendas, action summaries and meeting packets within mandated timeframes. Service levels for departments, external agencies, boards and commissions, and members of the public will be compromised.	\$ 38,821	\$ 38,821	\$ 38,821	0.0
Clerk of the Board	Eliminate funding for a new database to replace the existing Boards and Commissions 650+ member database. This leaves the department at risk of losing current records due to the aging of the system. Service levels for Board Districts, departments, boards and commissions, and members of the public will run the risk of declining.	\$ 55,695	\$ 55,695	\$ 55,695	0.0
	<b>Subtotal Clerk of the Board Total</b>	<b>\$ 94,516</b>	<b>\$ 94,516</b>	<b>\$ 94,516</b>	<b>0.0</b>
Code Enforcement	Student Intern for Code Enforcement. This reduction will impact the Rental Housing Inspection Program, increasing workload of the Registration Officer, resulting in longer processing times for registrations, and delays in identifying rental properties.	\$ 20,476	\$ 20,476	\$ 20,476	0.0
Code Enforcement	Various reductions to services and supplies in Code Enforcement will limit the ability to purchase or replace supplies and equipment.	\$ 36,700	\$ 36,700	\$ 36,700	0.0
Code Enforcement	Delete 2.0 FTE vacant Code Enforcement Officer Lv 2 - Reduction will increase caseloads for officers, and increase response time for zoning enforcement activities.	\$ 244,077	\$ 244,077	\$ 244,077	2.0
	<b>Subtotal Code Enforcement Total</b>	<b>\$ 301,253</b>	<b>\$ 301,253</b>	<b>\$ 301,253</b>	<b>2.0</b>

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<b>Fiscal Year 2019-20 Recommended Reductions</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Net County Cost</b>	<b>FTE</b>
County Counsel	Reduction of 2.0 FTE Attorney Level 4 Civil Range B Attorney Positions due to a reduction in reimbursement from the Department of Child, Family and Adult Services will reduce Legal Services to Juvenile Dependency, negatively impacting the writs and appeals as those responsibilities must be absorbed by courtroom attorneys; Reduction of 1.0 FTE Attorney Level 4 Civil Range B will reduce representation of the Public Guardian/Public Administrator covering statutorily mandated court proceedings; and, reduction of reimbursement for 1.0 FTE Information Technology contractor from the Department of Technology will result in project delays because responsibilities will need to be absorbed by existing Information Technology contractors.	\$ 877,401	\$ 127,323	\$ 498,898	3.0
	<b>Subtotal County Counsel Total</b>	<b>\$ 877,401</b>	<b>\$ 127,323</b>	<b>\$ 498,898</b>	<b>3.0</b>
District Attorney	Reduction of overtime in the Forensic Crime Lab, which may result in delays in evidence analysis causing bigger caseloads and delays.	\$ 150,000	\$ 150,000	\$ 150,000	0.0
District Attorney	Elimination of all extra help appropriations, except those reimbursed by various funding sources and those that fund Legal Research Assistants. The DA's Office relies on extra help to address operational needs/workload demands when positions cannot be secured. Presently, these positions consist of attorneys, criminal investigators, investigative assistants, office assistants and a criminalist at the Crime Lab. Eliminating extra help appropriations for these positions will result in operational delays impacting a wide range programs.	\$ 671,955	\$ 671,955	\$ 671,955	0.0
District Attorney	Increase in budgeted salary savings. The DA's Office will hold most positions vacant and only fill the most critically needed vacancies and those that are supported by revenue. Holding positions vacant will result in operational delays impacting a wide range of programs.	\$ 2,980,678	\$ 2,980,678	\$ 2,980,678	0.0
District Attorney	Funding for the DA's Community Prosecution Unit (CPU) is provided through a reimbursement from Code Enforcement. Code Enforcement was not given the funding to support the full cost of the CPU. The DA's Office does not propose to reduce the number of Community Prosecutors at this time, but will absorb the loss of revenue. Categorical.	\$ 22,443	\$ 22,443	\$ 22,443	0.0
District Attorney	When the rightful owner of certain funds held by the Court is unable to be located after a specified time period, statute allows these funds to be used to support Victim Witness Assistance programs. The Department of Revenue Recovery is estimating that the amount of these funds available to the District Attorney will be reduced in Fiscal Year 2019-20. The loss of revenue will be absorbed by the District Attorney without a staff reduction. Categorical.	\$ 140,441	\$ 140,441	\$ 140,441	0.0
	<b>Subtotal District Attorney</b>	<b>\$ 3,965,517</b>	<b>\$ 3,965,517</b>	<b>\$ 3,965,517</b>	<b>0.0</b>
Financing-Transfers/Reimbursements	Reduction of general fund contribution to the Roads Fund.	\$ 400,000	\$ 400,000	\$ 400,000	0.0
	<b>Subtotal Financing-Transfers/ Reimbursements</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>0.0</b>
Health Services	Emergency Medical Services (EMS): Reduction of 9 months of costs for 4.0 FTE (57% of staff) including 3.0 FTE Emergency Medical Services Specialist Level 2 and 1.0 FTE Senior Office Assistant resulting in a reduction of \$157,718 in fee revenue effective October 1, 2019. Reducing contracted Medical Director time by 113 hours/year (13%). The reduction will result in non-compliance with State EMS Authority, including Advance Life Support. EMS will not be able to perform ambulance inspections, which include verification of non-expired medications in each ambulance, medical equipment being present and functional, and ensuring patient's safety and welfare by reviewing Patient Care Reports to verify that treatment is being provided in accordance with State and County policies/procedures. New fee proposals to sustain the program are planned to be presented to the Board in September, 2019. Categorical reduction due to loss of Vehicle Code Fine revenue.	\$ 326,724	\$ 326,724	\$ 169,006	0.0

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<b>Fiscal Year 2019-20 Recommended Reductions</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Net County Cost</b>	<b>FTE</b>
Health Services	Women, Infants and Children (WIC) & First Five Breastfeeding: Delete 0.6 FTE vacant Nutrition Assistant and 1.0 FTE vacant Nutrition Program Coordinator in County of Sacramento WIC Basic due to the California Department of Public Health Grant reduction. WIC programs throughout the state are being impacted by grant reductions, which are based on declining caseloads. Reductions will lead to remaining staff seeing more participants and having longer wait times for participants, which may cause some not to participate. This will impact remaining funding since funding is based on caseloads served. Categorical. State revenue reduction of \$126,685; \$44,001 General Fund.	\$ 170,686	\$ 170,686	\$ 170,686	1.6
Health Services	California Children's Services: Delete two vacant 0.5 FTE Senior Therapist positions that provide direct physical and occupational treatment to children and young adults with qualifying disabilities.	\$ 145,557	\$ 145,557	\$ 71,705	1.0
Health Services	Reduction of one-time grant revenue and appropriations for the Human Immunodeficiency Virus/Sexually Transmitted Disease (HIV/STD) Prevention and Surveillance Program, which is responsible for preventing the transmission of STDs through high-risk populations, as well as investigating reportable cases. Reductions to this program will eliminate county-wide outreach and public awareness of drastically increasing STD rates, including efforts to prevent syphilis and congenital syphilis among marginalized population, elimination of testing incentives and educational materials related to Sexually Transmitted Infections (STI) testing for youth. Categorical.	\$ 98,392	\$ 98,392	\$ 98,392	0.0
Health Services	Delete 1.0 FTE vacant Communicable Disease Investigator in the public health tuberculosis (TB) control program; includes 1) identification and isolation of individuals that are infectious, 2) ensuring completion of treatment for individuals with active TB disease, 3) identification and evaluation of individuals that have been exposed to TB. Reductions will cause delays in delivering medication to TB cases, resulting in unnecessary transmission of TB in the community.	\$ 79,225	\$ 79,225	\$ 79,225	1.0
Health Services	Clinic Services: Delete 1.0 FTE vacant Physician 3 in the Clinic Services budget. This will affect the service re-engineering currently in progress.	\$ 220,984	\$ 220,984	\$ 220,984	1.0
	<b>Subtotal Health Services</b>	<b>\$ 1,041,568</b>	<b>\$ 1,041,568</b>	<b>\$ 809,998</b>	<b>4.6</b>
Health-Provider Payments	Reducing expenditure budget for authorized lab services/diagnostics/specialty services provided to assigned enrollees in Healthy Partners. It is anticipated that a reduction at this level will not have an impact on currently provided services.	\$ 500,000	\$ 500,000	\$ 500,000	0.0
	<b>Subtotal Health-Provider Payments</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>0.0</b>
Human Assistance - Administration	Homeless Point in Time Count (PITC) - the next scheduled PITC will be in 2021, therefore, the funding is not needed in FY 2019-20.	\$ 50,000	\$ 50,000	\$ 50,000	0.0
Human Assistance - Administration	InTelegy Contract - Eliminating the InTelegy contract of \$172,800 will limit DHA's ability to provide a data governance structure that ensures data integrity and the ability to utilize information and data to guide decision making.	\$ 172,800	\$ 172,800	\$ 172,800	0.0



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<b>Fiscal Year 2019-20 Recommended Reductions</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Net County Cost</b>	<b>FTE</b>
Human Assistance - Administration	<p>CalFresh Contract Services</p> <p>Elimination of four CalFresh Outreach and Referral Contracts.</p> <ul style="list-style-type: none"> <li>• Asian Resources Inc., CalFresh Outreach and Referral Contract (\$64,312, 100% reduction)</li> <li>• Community Link, CalFresh Outreach Contract (\$58,620, 100% reduction)</li> <li>• River City Food Bank, CalFresh Outreach and Referral Contract (\$48,276, 100% reduction)</li> <li>• Sacramento Food Bank &amp; Family Services, CalFresh Outreach and Referral Contract (\$128,792, 100% reduction)</li> </ul> <p>Food insecurity is a continuous concern among California's low-income households, including seniors, students, and homeless. The goal of the outreach program is to make CalFresh available to those who qualify and bring awareness of the CalFresh program. CalFresh outreach is essential to improving the County's CalFresh Participation Rate. DHA contracts with local community based organizations to provide application assistance in the community and to specific target groups. Through their work in the community, outreach providers assist the county to reach potentially eligible persons that may not otherwise apply for benefits. The elimination of contracts will result in fewer resources in the community to reach potentially eligible CalFresh families and individuals. CalFresh Outreach contracts for Fiscal Year 2019-20 will not be renewed after FY 2018-19.</p>	\$ 300,000	\$ 300,000	\$ 300,000	0.0

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<b>Fiscal Year 2019-20 Recommended Reductions</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Net County Cost</b>	<b>FTE</b>
Human Assistance - Administration	<p>CalWORKs Contract Services</p> <p>Sutter Health Adolescent Family Life Program: \$100K reduction from \$546K to \$446K. This contract is with the local sole source provider to provide coaching and counseling services to pregnant and parenting CalWORKs teens who are seeking their High School Diploma, and is a right-sizing of the allocation amount, as enrollments and corresponding expenditures in this program have continued on a downward trend in recent years.</p> <p>Sacramento Employment and Training Agency One-Stop employment services: \$161K reduction from \$1.1 million to \$912K. DHA contracts with SETA to provide One-Stop services for CalWORKs customers. These services provide customers with unlimited access to job search services and tools to assist them in securing employment. DHA allocated \$1,072,644 annually to SETA for these services in FYs 2017-18 and 2018-19. The downward trend in CalWORKs caseloads in recent years has resulted in fewer CalWORKs customers to serve, thus DHA will reduce the contract amount to \$911,747 for FY 2019-20.</p> <p>Child Action, Inc. Resource and Referral and Provider Enrollments: \$212K reduction from \$1.4 million to \$1.2 million. Child Action, Inc. (CAI) is a sole-source provider for mandated child care resource and referral services in Sacramento County. This service assists CalWORKs customers with finding child care providers, as well as to increase the number of available child care providers in Sacramento County by assisting potential providers during the licensing process. Through the Provider Enrollment contract, child care providers are enrolled for all stages of child care, including the Stage One Child Care component, which is managed by DHA. Reducing these contracts may reduce CAI's staffing, which could result in providers experiencing delays in completing the enrollment process and receiving timely payments. Customers will be impacted by the delays in childcare enrollment, which will impede their ability to get and/or maintain employment due to delays in locating and securing timely and reliable childcare.</p> <p>15% reduction to all CalWORKs Expanded Subsidized Employment contracts: \$473K reduction from \$3.2 million to \$2.7 million.</p> <ul style="list-style-type: none"> <li>o Volunteers of America (\$196,805 reduction, from \$1,312,030 to \$1,115,225)</li> <li>o Asian Resources, Inc. (\$33,400 reduction, from \$222,667 to \$189,267)</li> <li>o Bach Viet (\$56,250 reduction, from \$375,000 to \$318,750)</li> <li>o Crossroads Diversified Services (\$60,444 reduction, from \$402,962 to \$342,518)</li> <li>o Folsom Cordova Community Partnership (\$18,600 reduction, from \$124,000 to \$105,400)</li> <li>o Lao Family Community Development (\$84,000 reduction, from \$560,000 to \$476,000)</li> <li>o La Familia Counseling Center (\$23,545 reduction, from \$159,966 to \$133,421)</li> </ul> <p>These organizations have been very successful at securing permanent employment positions for our customers. They have strong working relationships with employers in Sacramento County and provided WTW participants employment in permanent positions with 178 employers in 2018. This reduction will significantly reduce employment opportunities for the families in the WTW program.</p>	\$ 945,826	\$ 945,826	\$ 945,826	0.0
Human Assistance - Administration	<p>Fixed Assets - DHA proposes to make \$117,220 in reductions to the Information and Technology Fixed Assets. DHA will not be able to buy new IT fixed assets such as Kofax Servers, Database Servers or High Speed Scanning Machines. This reduction will impact future IT projects designed to improve customer service and interactions, as well as create work efficiencies by redesigning and replacing integral equipment.</p>	\$ 117,220	\$ 117,220	\$ 117,220	0.0

**ATTACHMENT 1**

<b>Fiscal Year 2019-20 Recommended Reductions</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Net County Cost</b>	<b>FTE</b>
Human Assistance - Administration	Employee Training - \$230K reduction from \$330K to \$100K in training support for DHA staff and elimination of the UC Davis Training contract of \$50K. The reduction in training will provide less opportunity for staff professional development. In addition, DHA proposes to eliminate the UC Davis Training contract of \$49,725. Eliminating this contract will weaken our ability to provide specialized training, coaching and support in efforts to continue the professional development and growth of our line staff, trainers, and managers. Ultimately, our commitment to strengthen our workforce and empower staff is significantly reduced.	\$ 279,644	\$ 279,644	\$ 279,644	0.0
Human Assistance - Administration	Document Fulfillment Services - The reduction of the Document Fulfillment Services contract by \$171,632 will limit DHA's ability to provide robust printing and mailing services that seeks to maximize customers' access to information, education and engagement.	\$ 171,632	\$ 171,632	\$ 171,632	0.0
Human Assistance - Administration	Pacific Institute Contract - Eliminating the Pacific Institute contract of \$336,485 will weaken DHA's ability to continue the development and refining of leadership skills at all levels. In addition, this will weaken our operational excellence and organizational culture that ignites creative thinking, maximizes performance and results and creates an environment that promotes excellent customer service.	\$ 336,485	\$ 336,485	\$ 336,485	0.0
Human Assistance - Administration	Open Square Connect Contract - Eliminating the Open Square Connect contract of \$200,000 will limit DHA's ability to continue our systems change, strategic planning, and culture change work that focuses on accountability, staff engagement, and positive staff and customer service.	\$ 200,000	\$ 200,000	\$ 200,000	0.0
Human Assistance - Administration	Area 4 Agency on Aging Match - This expenditure represents the Sacramento County discretionary match that enables the Area 4 Agency on Aging (A4AA), a Joint Powers Authority, to draw down over \$5 million in funding from the Older Americans Act. DHA is removing the \$58,684 in FY 2019-20 continuity contributions, and partially removing the continuity contributions from FY 2018-19 in the amount of \$37,006, for a total reduction of \$95,690.	\$ 95,690	\$ 95,690	\$ 95,690	0.0
Human Assistance - Administration	Information Technology - Reduction of \$850K from \$2.3 million to \$1.5 million used to improve efficiencies and enrich the customer experience. This reduction will partially slow down IT Projects that require new features.	\$ 850,000	\$ 850,000	\$ 850,000	0.0
Human Assistance - Administration	Facilities - Reduction of \$1 million from \$2 million to \$1 million used for facility projects and maintenance. This reduction in spending will limit facility projects to launching the new Greenhaven office and performing those repairs necessary to address health and safety concerns at DHA facilities only.	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	0.0
Human Assistance - Administration	Homeless Initiative 3: Full Service Rehousing Shelter Rehousing Services - DHA proposes to reduce the rehousing portion of the contract by \$700,000 as it is difficult to predict housing availability, and during its initial year of operation more persons were referred to a federally funded permanent supportive housing program which is available as units become vacant. As a result, the funds in the current fiscal year will not be fully expended. Should permanent supportive housing units not be available in FY 2019-20, this reduction would reduce the ability to provide ongoing rental subsidies for participants who would need housing subsidies to maintain housing.	\$ 700,000	\$ 700,000	\$ 700,000	0.0

**ATTACHMENT 1**

<b>Fiscal Year 2019-20 Recommended Reductions</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Net County Cost</b>	<b>FTE</b>
Human Assistance - Administration	<p>Staffing: DHAs FY 2018-19 second six-month vacancy rate is 8% and equals 165.9 FTEs. The Base Budget number of vacancies remains at 165.9 FTEs. However, to balance the budget, the vacancies will need to be increased by 116.6 for a total of 280.5 FTEs. DHA is proposing to leave 189 positions vacant and to delete 93.5 vacant positions. The 93.5 positions are detailed below:</p> <p><b>CalWORKS Positions</b> Delete 29.1 FTE vacant positions (11.1 FTE Human Services Specialist, 12.0 FTE Human Services Supervisor, 3.0 FTE Human Services Social Worker, 1.0 FTE Workforce Coordinator, 2.0 FTE Investigative Assistant). The reduction of these 29.1 FTE positions will result in fewer staff available to provide timely delivery of much needed services in our CalWORKs program, and will result in the department being at risk of not meeting mandated timeframes for processing CalWORKs Immediate Need applications for cash benefits, CalFresh Expedited Services applications and delays in issuing temporary and/or permanent homeless assistance payments to families trying to resolve their homelessness. Failure to meet CalWORKs Immediate Need and CalFresh Expedited Services applications would result in being cited as an error during an audit which could result in a corrective action plan and potential financial sanctions imposed by the state. Customers will experience an increase in wait times when calling our service center or visiting one of our lobbies, and delays in receiving assistance with employment related activities and supportive services, such as transportation and child care. The reduction of Investigative Assistant staff will delay investigations of potential fraud in the program, as well as delays in the proper determination of benefit levels by eligibility staff for applicants.</p> <p><b>CalFresh Positions</b> Delete 32.6 FTE vacant positions (24.6 FTE Eligibility Specialist, 6.0 FTE Eligibility Supervisor, 2.0 FTE Senior Eligibility Specialist). These reductions will result in longer application processing times, including a risk of inability to meet mandates for CalFresh Expedited Services applications, an increase in customer wait times (calls and office visits), and an increased CalFresh Error Rate, for which Sacramento County may be financially sanctioned. Effective June 1, 2019, new legislation requires County Welfare Departments to begin accepting applications from SSI/SSP customers wanting to apply for CalFresh. The State estimates approximately 68,000 new potential eligibles for the Sacramento Region. In addition to accepting new applications for CalFresh from this newly eligible population, the Department will be required to add SSI/SSP customers to already established cases. Initial estimates indicate a minimum of 7,000 current cases will require review and additional work.</p> <p><b>Clerical/Support Positions</b> Delete 29.8 vacant positions (18.0 FTE Office Assistant, 3.0 FTE Account Clerk, 5.0 FTE Senior Office Assistant, 3.8 FTE Human Services Assistant). Reductions will significantly impact the day-to-day administration of every program at DHA. Customers will experience a decrease in service level with fewer support staff to process applications and the documents necessary to evaluate customers for benefits.</p> <p><b>Management Positions</b> Delete 2.0 vacant positions (1.0 FTE Program Manager, 1.0 FTE Program Planner). The elimination of 1.0 FTE Program Manager will increase the demands on the time of the remaining management team. The reduction of 1.0 FTE Program Planner will ultimately result in contractual obligations being delayed and community partnerships being impacted. There will be possible delays in contract execution and a less robust program contract monitoring with less time for on-site monitoring.</p>				
		\$ 11,266,300	\$ 11,266,300	\$ 11,266,300	93.5
	<b>Subtotal Human Assistance - Administration</b>	<b>\$ 16,485,597</b>	<b>\$ 16,485,597</b>	<b>\$ 16,485,597</b>	<b>93.5</b>

**ATTACHMENT 1**

<b>Fiscal Year 2019-20 Recommended Reductions</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Net County Cost</b>	<b>FTE</b>
Juvenile Medical Service	Reducing expenditure budget for outpatient medical procedures, pharmaceuticals, and contracted psychiatrist. Impact anticipated to be minimal due to declining detention population, however one high-needs patient can significantly impact expenditure levels.	\$ 225,284	\$ 225,284	\$ 225,284	0.0
	<b>Subtotal Juvenile Medical Service</b>	<b>\$ 225,284</b>	<b>\$ 225,284</b>	<b>\$ 225,284</b>	<b>0.0</b>
Office of Emergency Services	Reduction in funding, impacting \$65,000 average annual service contract that provides review and update of 30 countywide emergency plans every 3 years for an average of 10 per year. If the plan review/update schedule is not kept current, fewer trainings and exercises will be provided and the County will be less prepared to respond to an emergency. The Department can utilize staff to review some plans for the first year but will start falling behind on plan updates and compliance issues without dedicated staff, which could affect grant eligibility.	\$ 50,735	\$ 50,735	\$ 50,735	0.0
	<b>Subtotal Office of Emergency Services</b>	<b>\$ 50,735</b>	<b>\$ 50,735</b>	<b>\$ 50,735</b>	<b>0.0</b>
Planning and Environmental Review	Eliminating three student interns affecting Zoning Code Amendments and Long Range planning initiatives that rely on intern research and analysis, likely influencing the quality and timing of these initiatives.	\$ 74,590	\$ 74,590	\$ 74,590	0.0
Planning and Environmental Review	Deleting 1.0 FTE vacant Assistant Planner and 0.2 FTE vacant Associate Planner in Environmental Review may result in longer processing times for environmental documents.	\$ 129,862	\$ 129,862	\$ 129,862	1.2
Planning and Environmental Review	Deleting 1.0 FTE vacant Secretary will result in delays in completing and disseminating updated Zoning Code documents, and shift more administration work to planners.	\$ 72,711	\$ 72,711	\$ 72,711	1.0
Planning and Environmental Review	Deleting 1.0 FTE vacant Planning Technician in Zoning Administration will result in one fewer staff at the counter which will increase overall customer wait time.	\$ 90,076	\$ 90,076	\$ 90,076	1.0
Planning and Environmental Review	Deleting 1.0 FTE vacant Assistant Planner in Long Range Planning will impact the ability to develop a robust Infill Program on Arden Way, and will impede progress on General Plan activities.	\$ 108,391	\$ 108,391	\$ 108,391	1.0
Planning and Environmental Review	Landscape Reviews (DOT staff) - reduction to this State mandated activity will impact applicants by increasing the project review period and eliminating public information assistance. This activity will be significantly scaled back and will impact staff ability to perform design reviews, plan check and site improvement plan reviews timely.	\$ 140,249	\$ 140,249	\$ 140,249	0.0
	<b>Subtotal Planning and Environmental Review</b>	<b>\$ 615,879</b>	<b>\$ 615,879</b>	<b>\$ 615,879</b>	<b>4.2</b>
Probation	Reduction of various contracts for services: The Probation Department maintains several contracts with community based organizations to provide residential and drug treatment services to clients with drug and alcohol abuse problems as part of the department's Adult Day Reporting Center programming. Elimination of one in the amount of \$440,500 and reduction of four other contracts in the combined amount of \$85,000 will reduce the number of clients who can be served by these organizations, subject to bed-space availability, through Probation. Additionally, reduction of two consulting contracts in the combined amount of \$115,000 will decrease services for policy compliance and risk management consulting specific to Public Records Act requests under direction of County Counsel, auditing of investigations and grievances, and technical assistance. Reduction of a Youth Detention Facility programming contract in the amount of \$24,000 will reduce the literary arts programming workshops provide to the residents. Reduction of a contract in the amount of \$30,000 will decrease the amount of training workshops and technical assistance provided to staff on use of the department's risk assessment tools and software.	\$ 694,500	\$ 694,500	\$ 694,500	0.0

**ATTACHMENT 1**

<b>Fiscal Year 2019-20 Recommended Reductions</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Net County Cost</b>	<b>FTE</b>
Probation	Staffing reduction at the Youth Detention Facility (YDF): Deletion of 6.0 FTE Probation Assistant positions, and also leaving vacant 5.0 FTE additional Probation Assistant positions as they become open. Probation will request deletion of these additional 5.0 FTE positions later in Fiscal Year 2019-20. The eventual reduction of a total of 11.0 FTE Probation Assistants is equivalent to one fully staffed unit. This may impact shift coverage and overtime utilization within YDF. Staffing reductions will also result in the elimination of the Juvenile Work Project (JWP) program, resulting in the consolidation of the JWP with the Adult Work Project program.	\$ 1,602,478	\$ 1,602,478	\$ 1,602,478	6.0
Probation	Juvenile Home Supervision: reduction of 1.0 FTE Deputy Probation Officer (DPO) who conducts Home Supervision. In some instances, youth may be placed in Home Supervision in lieu of placement at the Youth Detention Facility while awaiting their court appearance for disposition or as part of the disposition ordered by the court. A DPO will monitor the youth's compliance with their conditions of release or probation, including school attendance. Reduction of 1.0 FTE DPO will reduce the capacity to provide this alternative to placement at YDF.	\$ 174,932	\$ 174,932	\$ 174,932	1.0
Probation	Title IV-E Waiver Program: reduction of 1.0 FTE Assistant Probation Division Chief, 3.0 FTE Deputy Probation Officers, 1.0 FTE Sr. Deputy Probation Officer, and 1.0 FTE Human Services Program Planner Range B position and reductions in contracted services. The reduction of the 6.0 FTEs will result in the reduction of services provided to youth at risk of out-of-home placement. Contracts for Multi-Systemic Therapy and Functional Family Therapy will be reduced, limiting the capacity to serve youth. As a result of these service reductions, there will also be a reduction in the amount of Title IV-E Waiver revenue that Probation can claim.	\$ 2,890,007	\$ 2,890,007	\$ 1,690,007	6.0
Probation	Pretrial Drug Diversion: Penal Code 1000 provides that qualified individuals may have their criminal proceedings suspended to allow them to enter into a drug treatment program. If the drug treatment program is successfully completed, the charges are dismissed. Probation has 3.0 FTE Deputy Probation Officers staff this program. Elimination of 1.0 FTE Deputy Probation Officer position will result in Drug Diversion program participants receiving less case management from Probation and there may be delays in the court receiving essential information from Probation about the participants' performance in the program. The workload for other agencies in the program will increase, and the program will not function as effectively.	\$ 166,093	\$ 166,093	\$ 166,093	1.0
<b>Subtotal Probation</b>		<b>\$ 5,528,010</b>	<b>\$ 5,528,010</b>	<b>\$ 4,328,010</b>	<b>14.0</b>

**ATTACHMENT 1**

<b>Fiscal Year 2019-20 Recommended Reductions</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Net County Cost</b>	<b>FTE</b>
Public Defender	Increase budgeted salary savings by \$200,000, accomplished by delaying merit-based promotions.	\$ 200,000	\$ 200,000	\$ 200,000	0.0
Public Defender	Reduce appropriations for computers, software, training, office supplies, equipment, and maintenance. This action delays necessary expenditures to future fiscal years.	\$ 381,570	\$ 381,570	\$ 381,570	0.0
Public Defender	Reduce embedded staff from the Department of Technology (DTech). The Public Defender currently utilizes the services of an embedded Information Technology Manager one day per week (0.2 FTE). Eliminating these services from DTech may result in problems should IT-related issues arise.	\$ 42,908	\$ 42,908	\$ 42,908	0.0
Public Defender	Reduce embedded staff from DTech. The Public Defender currently utilizes the services of 2.0 embedded Information Technology Analysts. The Public Defender proposes reducing the number of embedded Information Technology Analysts by 1.0 FTE to 1.0 FTE. Having only 1.0 FTE embedded Information Technology Analyst may result in significant disruptions to business processes should problems arise.	\$ 204,600	\$ 204,600	\$ 204,600	0.0
Public Defender	Hold a 1.0 FTE Senior Office Assistant position vacant. This may result in a delay in processing, filing, and retrieving case files for attorneys.	\$ 75,094	\$ 75,094	\$ 75,094	0.0
Public Defender	Hold a 1.0 FTE Administrative Services Officer I position vacant. This may result in a delays in completing administrative tasks and put additional stress on other administrative positions.	\$ 99,669	\$ 99,669	\$ 99,669	0.0
Public Defender	Additional salary savings as a result of holding positions open as vacancies arise. This action may result in having to declare overloads on cases due to an insufficient number of attorneys available to handle the caseload, resulting in the Conflict Criminal Defender handling additional cases.	\$ 300,000	\$ 300,000	\$ 300,000	0.0
Public Defender	Reduce appropriations for witness fees. This may impact the ability to secure the attendance of necessary witnesses, which may result in the ineffective assistance of counsel.	\$ 10,000	\$ 10,000	\$ 10,000	0.0
Public Defender	Reduce appropriations for department assigned automobiles. This may impact the effectiveness and responsiveness of the investigators ability to conduct required investigation in a timely fashion, which may result in the ineffective assistance of counsel.	\$ 18,000	\$ 18,000	\$ 18,000	0.0
Public Defender	Delete 1.0 FTE Office Assistant Lv 2. This would reduce the reception staff's ability to communicate with the public and clients, and reduce the efficiency of processing court filings.	\$ 68,331	\$ 68,331	\$ 68,331	1.0
Public Defender	Delete 1.0 FTE Investigative Assistant. This would reduce the ability to properly and timely investigate cases, which could result in ineffective assistance of counsel and longer periods of unnecessary inmate incarceration at county expense.	\$ 98,883	\$ 98,883	\$ 98,883	1.0
Public Defender	Reassign 2.0 FTE attorneys from felony trials (General Fund expense) to State prison cases (reimbursed by the State). By increasing the amount of work on State prison cases in Fiscal Year 2019-20, there may be less of a backlog of such cases in future years, resulting in a potential decrease in revenue in later years. Also, by reassigning two experienced trial lawyers off of cases funded by the General Fund, there may be a shortage of experienced lawyers to handle the most difficult cases, which may result in overloading cases to the Conflict Criminal Defender's Office.	\$ -	\$ -	\$ 514,000	0.0
	<b>Subtotal Public Defender</b>	<b>\$ 1,499,055</b>	<b>\$ 1,499,055</b>	<b>\$ 2,013,055</b>	<b>2.0</b>

**ATTACHMENT 1**

<b>Fiscal Year 2019-20 Recommended Reductions</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Net County Cost</b>	<b>FTE</b>
Regional Parks	Elimination of funding to purchase next phase of parking pay stations. The implementation of parking pay stations in Regional Parks facilities is in keeping with the audit findings and recommendation from the Department of Finance to replace iron rangers (subject to revenue theft) with parking pay stations. Also, one time reduction in services and supplies accounts to meet target general fund allocation. These reductions include electricity, water, land improvement supplies, heavy equipment maintenance supplies and employee training. In addition, reduction of 4,355 hours (2.09 FTE) from the Visitor Services Team: seasonal staff deployed throughout the Parkway during peak recreation and commute hours, providing services such as fire watch and visitor information.	\$ 123,356	\$ 123,356	\$ 123,356	0.0
Regional Parks	Reduction in employee training, education reimbursement and Information Technology (IT) equipment; will impact the Department's ability to provide training for staff and IT equipment that meets minimum requirements as set forth by the Department of Technology.	\$ 5,900	\$ 5,900	\$ 5,900	0.0
Regional Parks	One time reduction in services and supplies accounts to meet general fund allocation. These reductions include electricity, water, land improvement supplies, clothing supplies and employee training.	\$ 32,980	\$ 32,980	\$ 32,980	0.0
Regional Parks	One time reduction in services and supplies accounts due to holding Allocated Cost Package (ACP) allocations to other departments down. These reductions include water, land improvement supplies, expendable tools and employee training.	\$ 11,200	\$ 11,200	\$ 11,200	0.0
	<b>Subtotal Regional Parks</b>	<b>\$ 173,436</b>	<b>\$ 173,436</b>	<b>\$ 173,436</b>	<b>0.0</b>
Sheriff	Elimination of ShotSpotter, including the deletion of 4.0 FTE Deputy Sheriffs positions and cancellation of the current contract. ShotSpotter is an acoustic technology system that can rapidly and accurately detect the location of gunshots and notify law enforcement. In 2018, there were 268 ShotSpotter activations.	\$ 1,027,656	\$ 1,027,656	\$ 1,027,656	4.0
Sheriff	Deletion of the Arson Task Force (1.0 FTE Sergeant and 2.0 FTE Deputy Sheriffs) will eliminate joint operations with the Sacramento Metropolitan Fire District including arson and fireworks-related investigations. In 2018, they conducted 248 joint investigations.	\$ 683,756	\$ 683,756	\$ 683,756	3.0
Sheriff	Delete 5.0 FTE Deputy Sheriff positions from the Homeless Outreach Teams (HOT). This will reduce the number of Deputies assigned to HOT by 50%. In 2018, the team handled 4,125 complaints. Reduction of staff will reduce the number of complaints that can be responded to.	\$ 1,034,570	\$ 1,034,570	\$ 1,034,570	5.0
Sheriff	Reduction in the training and supplies budget for Field and Investigative Services as well as a reduction in the amount of funding available for overtime in this service area.	\$ 140,555	\$ 140,555	\$ 140,555	0.0
Sheriff	Reduction in funding for information systems maintenance. This will delay the Department's ability to meet the County-imposed deadline of moving all computers to Windows 10 by November 2019.	\$ 163,827	\$ 163,827	\$ 163,827	0.0
Sheriff	Increase in budgeted salary savings by holding 1.0 FTE Chief Deputy position vacant for eight months and reducing non-corrections extra help usage to offset personnel costs. This will result in a delay in some services such as processing evidence.	\$ 746,571	\$ 746,571	\$ 746,571	0.0
	<b>Subtotal Sheriff</b>	<b>\$ 3,796,935</b>	<b>\$ 3,796,935</b>	<b>\$ 3,796,935</b>	<b>12.0</b>
	<b>TOTAL</b>	<b>\$ 43,800,981</b>	<b>\$ 43,050,903</b>	<b>\$ 41,404,486</b>	<b>192.30</b>



**FY 2019-20 Recommended Budget  
NEW/ENHANCED PROGRAMS**

During the preparation of this Budget, County departments submitted over \$65 million in requests for new or enhanced programs ("Growth" requests) including over \$44 million in General Fund (Net County Cost) support. The following are some of the main requests that are recommended for funding:

- \$21.7 million (\$19.7 million Net County Cost; \$2 million Community Corrections Realignment) to make improvements to the County's jails as part of continuing efforts to resolve conditions of confinement concerns identified in a recent lawsuit filed against the County, including \$8 million for planning and design costs for new construction and renovation of jail facilities
- The set aside of \$1 million for certain costs related to the Hardesty/Schneider lawsuit against the County.
- \$2.3 million in state and federal revenue to add 25.0 FTE positions in Child Support Services in a variety of areas to enhance the collection of child support payments. The Governor's proposed State Budget includes a significant increase in funding for child support programs in counties with the highest case-to-employee ratios, which includes Sacramento County.
- \$1.2 million in 2011 Realignment Local Innovation funds to add seven positions in Probation to establish a Pre-Trial Assessment and Monitoring Pilot Program. The goal of the program is to identify detainees in the County's jails who can be safely monitored in the community pending trial and release them under conditions that will support their future appearance.
- \$668,000 in Net County Cost to cover the cost of postcards and postage for the March 2020 primary election, as required by State law.
- Transferring \$335,000 in Net County Cost to the Neighborhood Revitalization Fund, where it is appropriated. This represents the net remaining proceeds received from the Sierra 99 Gateway Digital Billboard and it is being set aside, in accordance with Board direction, to fund projects intended to improve the safety and economic vitality of commercial corridors and neighborhoods within the unincorporated County.
- \$3.5 million to add 29 FTE positions in the Airports Department in a variety of areas to deal with the impact of increasing passenger and freight volume and address capital needs.

**ATTACHMENT 2**

Funded – Net County Cost New or Enhanced Programs: The table below provides more detail on funded new or enhanced program requests that require Net County Cost.

**Funded - Net County Cost New or Enhance Programs**

<b>Department</b>	<b>Program/ Description</b>	<b>Cost</b>	<b>Net County Cost</b>	<b>Revenue</b>	<b>FTE</b>
Cooperative Extension	0.15 FTE increase for additional 4-H Program support	\$ 4,000	\$ 4,000	\$ -	0.0
Correctional Health Services	Additional contracted services to provide increased mental health care at the Rio Cosumnes Correctional Center (RCCC) and funding to support two new Intensive Outpatient Psychiatric Units (IOP) needed to provide expanded Mental Health Services to the County Jail inmate population. One new IOP would be added at RCCC and one new IOP would be added at the Main Jail. The Main Jail IOP would be dedicated to the female inmate population.	\$ 3,000,000	\$ 3,000,000	\$ -	0.0
Correctional Health Services	Add 2.0 FTE Physician 3 and 2.0 FTE Medical Assistant Level 2 positions to improve the access and timeliness of physician and nursing services at the booking and intake unit and medical infirmaries at the Main Jail.	\$ 842,516	\$ 842,516	\$ -	4.0
Correctional Health Services	Add 1.0 FTE Human Services Program Planner Range B, 1.0 FTE Registered Nurse D/CF Level 2, and 2.0 FTE Administrative Service Officer 1s to develop Correctional Health Services' quality assurance, compliance, and training functions.	\$ 578,164	\$ 578,164	\$ -	4.0

**ATTACHMENT 2**

**Funded - Net County Cost New or Enhance Programs**

<b>Department</b>	<b>Program/ Description</b>	<b>Cost</b>	<b>Net County Cost</b>	<b>Revenue</b>	<b>FTE</b>
Correctional Health Services	Replacement of pharmacy automated equipment and software: CHS utilizes automated medication packagers and medication secured cabinets to meet the daily packaging and cabinet dispensing needs at both adult jail facilities. The existing equipment is reaching the end its useful life and will no longer be supported under the vendor maintenance agreement effective December 1, 2019.	\$ 333,467	\$ 333,467	\$ -	0.0
Correctional Health Services	Add 2.0 FTE Supervising Registered Nurse D/CFs and 2.0 FTE Sr. Office Assistants to provide appropriate oversight of the nursing staff and support staff. Also re-allocate 1.0 FTE Dentist 2 position to a Sr. Dentist Management position and 1.0 FTE Pharmacist position to a Pharmacy Manager position to more appropriately match the job duties.	\$ 578,516	\$ 578,516	\$ -	4.0
<b>Subtotal Correctional Health</b>		<b>\$ 5,332,663</b>	<b>\$ 5,332,663</b>	<b>\$ -</b>	<b>12.0</b>
Financing-Transfers/Reimbursements	Funding transfer to Capital Construction Fund for Adult Corrections Design and Development services	\$ 8,000,000	\$ 8,000,000	\$ -	0.0
Financing-Transfers/Reimbursements	Proceeds from the Sierra 99 Digital Billboard being transferred to the Neighborhood Revitalization Fund for projects intended to improve the safety and economic vitality of commercial corridors and neighborhoods within the unincorporated County	\$ 335,000	\$ 335,000	\$ -	0.0
<b>Subtotal - Financing-Transfers/Reimbursements</b>		<b>\$ 8,335,000</b>	<b>\$ 8,335,000</b>	<b>\$ -</b>	<b>0.0</b>

**Funded - Net County Cost New or Enhance Programs**

<b>Department</b>	<b>Program/ Description</b>	<b>Cost</b>	<b>Net County Cost</b>	<b>Revenue</b>	<b>FTE</b>
Non-Departmental Costs - General Fund	Initial costs related to Hardesty-Schneider lawsuit	\$ 1,000,000	\$ 1,000,000	\$ -	0.0
Non-Departmental Costs - General Fund	Contract for the Regional Correctional Mental Health facility consultant	\$ 300,000	\$ 300,000	\$ -	0.0
<b>Subtotal - Non-Departmental Costs -</b>		<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ -</b>	<b>0.0</b>
Sheriff	Add 9.0 FTE for the Main Jail to directly support a new Intensive Outpatient Psychiatric Unit (IOP) which is needed to provide expanded Mental Health Services to the County Jail inmate population. The 9.0 FTE consist of 1.0 FTE Sergeant and 8.0 FTE Deputy Sheriff Range Bs.	\$ 1,533,284	\$ 1,533,284	\$ -	9.0
Sheriff	Add 9.0 FTE for the Rio Cosumnes Correctional Center to directly support a new Intensive Outpatient Psychiatric Unit (IOP) which is needed to provide expanded Mental Health Services to the County Jail inmate population. The 9.0 FTE consist of 1.0 FTE Sergeant and 8.0 FTE Deputy Sheriff Range Bs. Correctional Health has submitted a related growth request.	\$ 1,570,286	\$ 1,570,286	\$ -	9.0
Sheriff	Main Jail Staffing-- Add 4.0 FTE Sergeants and 18.0 FTE Sheriff's Records Officer 1 at the Main Jail. This is the second year of the six-year plan to address staffing deficiencies at the jail facilities.	\$ 3,126,364	\$ 3,126,364	\$ -	22.0

**ATTACHMENT 2**

**Funded - Net County Cost New or Enhance Programs**

<b>Department</b>	<b>Program/ Description</b>	<b>Cost</b>	<b>Net County Cost</b>	<b>Revenue</b>	<b>FTE</b>
Sheriff	RCCC Staffing--Add 2.0 FTE Sergeants, 6.0 FTE Deputy Sheriff Range Bs, and 8.0 Sheriff's Records Officer 1s. This is the second year of the six-year plan to address staffing deficiencies at the jail facilities. \$2.0 million in 2011 Realignment (AB 109) funds are recommended to support this request.	\$ 2,418,961	\$ 418,961	\$ 2,000,000	16.0
<b>Subtotal - Sheriff</b>		<b>\$ 8,648,895</b>	<b>\$ 6,648,895</b>	<b>\$ 2,000,000</b>	<b>56.0</b>
Voter Registration Elections	Postcards and Postage - Two Direct Postcard Mailings	\$ 668,600	\$ 668,600	\$ -	0.0
<b>TOTAL</b>		<b>\$ 24,289,158</b>	<b>\$ 22,289,158</b>	<b>\$ 2,000,000</b>	<b>68.0</b>

**ATTACHMENT 2**

Funded – Non Net County Cost: The table below provides more detail on funded new or enhanced requests that do not require Net County Cost.

<b>Funded - Non Net County Cost New or Enhanced Programs</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Funding Source</b>	<b>FTE</b>
<b>General Fund:</b>					
Child Support Services	Facility Search: \$20,000 for General Services, Architectural Services assistance with evaluating our current and future space needs	\$ 20,000	\$ 20,000	Federal/ State	0.0
Child Support Services	Collections & Response Team: Add 1.0 FTE Supervising Child Support Officer, 1.0 FTE Child Support Officer 3, and 12.0 FTE Child Support Officer Lv 2 to form the Enforcement Collection Response Team.	\$ 1,191,868	\$ 1,191,868	Federal/ State	14.0
Child Support Services	Review & Adjustment and Advanced Collections: Add 2.0 FTE Child Support Officer Lv 2 to the Review and Adjustment Team. Add 1.0 FTE Supervising Child Support Officer, 1.0 FTE Child Support Officer 3, and 2.0 FTE Child Support Officer Lv 2 to create a new Advanced Collection Team 2.	\$ 524,895	\$ 524,895	Federal/ State	6.0
Child Support Services	Increase Child Support Orders: Add 1.0 FTE Process Server, 1 Process Server vehicle, and increase the process server contract with the goal of increasing the number of summons and complaints being served.	\$ 120,022	\$ 120,022	Federal/ State	1.0
Child Support Services	Support Services: Add 1.0 FTE Supervising Child Support Officer, 1.0 FTE Child Support Officer 3, 1.0 FTE Child Support Program Manager, 1.0 FTE Admin Services Officer 1 to support department efforts.	\$ 449,336	\$ 449,336	Federal/ State	4.0
<b>Subtotal Child Support Services</b>		<b>\$ 2,306,121</b>	<b>\$ 2,306,121</b>		<b>25.0</b>

**ATTACHMENT 2**

<b>Funded - Non Net County Cost New or Enhanced Programs</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Funding Source</b>	<b>FTE</b>
<b>General Fund:</b>					
Child Support Services	Facility Search: \$20,000 for General Services, Architectural Services assistance with evaluating our current and future space needs	\$ 20,000	\$ 20,000	Federal/ State	0.0
Child Support Services	Collections & Response Team: Add 1.0 FTE Supervising Child Support Officer, 1.0 FTE Child Support Officer 3, and 12.0 FTE Child Support Officer Lv 2 to form the Enforcement Collection Response Team.	\$ 1,191,868	\$ 1,191,868	Federal/ State	14.0
District Attorney	Fund 1.0 FTE Sr. Office Assistant that is currently unfunded and add one class 110 vehicle (compact) in the Victim Witness program	\$ 103,058	\$ 103,058	Federal	1.0
Finance	Temporary help to process incoming property tax payments during peak periods to help deposit funds more timely, alleviate property owners' frustration, and reduce associated workloads in other areas and divisions caused by delays in depositing funds.	\$ 64,580	\$ 64,580	State	0.0
Health Services	Add 0.6 FTE Pharmacist to conduct on-site chart audits and site inspections at approximately 40 outpatient Child and Adult Mental Health clinics.	\$ 121,605	\$ -	Offset by reimbursement from MHSA Fund	0.6
Health Services	Add 1.0 FTE Administrative Services Officer 1 (ASO1) for additional administrative support of the Cultural Competency Unit in Mental Health	\$ 99,084	\$ -	Offset by reimbursement from MHSA Fund	1.0

**ATTACHMENT 2**

<b>Funded - Non Net County Cost New or Enhanced Programs</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Funding Source</b>	<b>FTE</b>
<b>General Fund:</b>					
Health Services	Add 1.0 FTE Accounting Technician to provide support for the Ryan White program in Public Health	\$ 78,282	\$ 78,282	State	1.0
Health Services	Add 0.8 FTE Sr. Mental Health Counselor to fulfill Stop Stigma Sacramento Speakers Bureau project duties.	\$ 96,555	\$ -	Offset by reimbursement from MHSA Fund	0.8
Health Services	Add one 1.0 FTE Health Educator for the Tobacco Education Program (TEP) to meet California Department of Public Health Scope of Work requirements and program objectives.	\$ 93,922	\$ 93,922	State	1.0
Health Services	Reallocate a 0.5 FTE to 1.0 FTE Public Health Nurse Level 2 for the Psychotropic Medication Monitoring and Oversight program.	\$ 58,887	\$ 58,887	Federal/ State	0.5
<b>Subtotal Health Services</b>		\$ 548,335	\$ 231,091		4.9
Probation	Pre-Trial Assessment & Monitoring Pilot Program: funding to support a program with the goal of identifying detainees in jail who can be safely monitored in the community pending trial and to release them under conditions that will support their future appearance at Court and minimize their risk of re-offense. Add 7.0 FTE - 1.0 FTE Supervising Probation Officer, 2.0 FTE Sr. Deputy Probation Officers, 2.0 FTE Deputy Probation Officers, and 2.0 FTE Administrative Services Officer 1s.	\$ 1,198,984	\$ -	Offset by reimbursement from 2011 Realignment Local Innovation Funds	7.0



**ATTACHMENT 2**

<b>Funded - Non Net County Cost New or Enhanced Programs</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Funding Source</b>	<b>FTE</b>
<b>General Fund:</b>					
Sheriff	Elk Grove Unified School District (EGUSD) requested staffing changes and three additional marked patrol vehicles (Class 122) and 1 additional unmarked vehicle (Class 124).	\$ -	\$ -	Shifting of expenditures covered by EGUSD	(2.0)
Sheriff	The Department of Airports has requested an increase in security staff consisting of 4.0 FTE Deputy Sheriff Range B positions. The request is due to increased demand for security services at Sacramento International Airport.	\$ 896,818	\$ 896,818	Airport Enterprise Fees/ Charges	4.0
<b>Subtotal Sheriff</b>		<b>\$ 896,818</b>	<b>\$ 896,818</b>		<b>2.0</b>
<b>TOTAL GENERAL FUND</b>		<b>\$ 5,117,896</b>	<b>\$ 3,601,668</b>		<b>39.9</b>
<b>NON GENERAL FUND:</b>					
2011 Realignment	AB 109 funding for RCCC staffing	\$ 2,000,000	\$ 2,000,000	State	0.0
2011 Realignment	Local Innovation funding for Pre-Trial Assessment & Monitoring Program in Probation.	\$ 1,198,984	\$ 1,198,984	State/ Fund Balance	0.0
<b>Subtotal 2011 Realignment</b>		<b>\$ 3,198,984</b>	<b>\$ 3,198,984</b>		<b>0.0</b>
Airport System	Invest in Demand Driven Programs: Reallocate 1.0 FTE Senior Airport Planner to 1.0 FTE Senior Airport Manager to better serve the needs of the planned initiatives of the Department, add 1.0 FTE Assistant Civil Engineer to assist project managers with project management tasks and work requests and 1.0 FTE Associate Engineer Architect to verify designs and feasibility on construction projects.	\$ 252,235	\$ 252,235	Fees	2.0

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<b>Funded - Non Net County Cost New or Enhanced Programs</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Funding Source</b>	<b>FTE</b>
<b>NON GENERAL FUND:</b>					
Airport System	Administrative Support to Free Key Staff for Intended Roles: Add 1.0 FTE Administrative Services Officer I (ASO I) and 1.0 FTE Senior Office Assistant.	\$ 163,060	\$ 163,060	Fees	2.0
Airport System	Sheriff Airport Law Enforcement will be adding 4.0 FTE Deputy Sheriff positions, Range B, to Airport Security Operations	\$ 896,818	\$ 896,818	Fees	0.0
Airport System	Improve Airport Safety and Security: Add 2.0 FTE Airport Operations Officers (one for the Sacramento International Airport and one for Mather Airport); 8.0 FTE Airport Operations Workers and 3.0 FTE Firefighter Air Rescue & Fire Level IIs	\$ 1,126,850	\$ 1,126,850	Fees	13.0
Airport System	Address Customer Service Needs: Add 1.0 FTE Communication and Media Officer I	\$ 100,318	\$ 100,318	Fees	1.0
Airport System	Maintain Aging Facilities and Assets: Add 1.0 FTE Associate Engineer Architect , 1.0 FTE Airport Operations Officer, 1.0 Stationary Engineer I, 3.0 FTE Senior Highway Maintenance Workers, 2.0 FTE Highway Maintenance Equipment Operators, 1.0 FTE Equipment Maintenance Supervisor, and 2.0 FTE Park Maintenance Workers	\$ 940,628	\$ 940,628	Fees	11.0
<b>Subtotal Airport System</b>		<b>\$ 3,479,909</b>	<b>\$ 3,479,909</b>		<b>29.0</b>

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<b>Funded - Non Net County Cost New or Enhanced Programs</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Funding Source</b>	<b>FTE</b>
<b>NON GENERAL FUND:</b>					
Capital Construction	Adult Corrections Design and Development funded by a reimbursement from the General Fund	\$ 8,000,000	\$ -	Offset by reimbursement from General Fund	0.0
Development and Code Services	Building Permits & Inspection: Upgrade Interactive Voice Response ( IVR) server	\$ 20,000	\$ 20,000	Fees	0.0
Development and Code Services	Building Permits & Inspection: Three additional vehicles to accommodate increased number of field staff.	\$ 111,957	\$ 111,957	Fees	0.0
Development and Code Services	Building Permits & Inspection: Increase training/conference budget	\$ 62,250	\$ 62,250	Fees	0.0
<b>Subtotal Development and Code Services</b>		<b>\$ 194,207</b>	<b>\$ 194,207</b>		<b>0.0</b>
Mental Health Services Act	Funding source for 0.6 FTE Pharmacist in Department of Health Services to conduct on-site chart audits and site inspections at approximately 40 outpatient Child and Adult Mental Health clinics	\$ 121,605	\$ 121,605	State	0.0
Mental Health Services Act	Funding source for 1.0 FTE Administrative Services Office 1 (ASO 1) in Mental Health Services to provide additional support for Cultural Competency Unit	\$ 99,084	\$ 99,084	State	0.0
Mental Health Services Act	Funding source for 0.8 FTE Sr. Mental Health Counselor to fulfill Stop Stigma Sacramento Speakers Bureau project duties	\$ 96,555	\$ 96,555	State	0.0
<b>Subtotal Mental Health Services Act</b>		<b>\$ 317,244</b>	<b>\$ 317,244</b>		<b>0.0</b>

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<b>Funded - Non Net County Cost New or Enhanced Programs</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Funding Source</b>	<b>FTE</b>
<b>NON GENERAL FUND:</b>					
Neighborhood Revitalization Fund	Proceeds from the Sierra 99 Digital Billboard for projects intended to improve the safety and economic vitality of commercial corridors and neighborhoods within the unincorporated County	\$ 335,000	\$ -	General Fund	0.0
Parking Enterprise	Public Garage Closed Circuit Television (CCTV) Security Camera Upgrade	\$ 50,000	\$ 50,000	Retained Earnings	0.0
Parking Enterprise	Public Garage G Street Exit Improvements & Light Rail Safety Integration. (Add Proxy Card Reader on far right lane at bottom of G St Ramp)	\$ 200,000	\$ 200,000	Retained Earnings	0.0
<b>Subtotal Parking Enterprise</b>		<b>\$ 250,000</b>	<b>\$ 250,000</b>		<b>0.0</b>
Rural Transit	South County Transit Area: Bus for Galt-Sacramento Commuter Express	\$ 640,000	\$ 640,000	State/ Retained Earnings	0.0
Solid Waste Enterprise/ Capital Outlay	Collections: Consultant to study the current Compressed Natural Gas fueling infrastructure.	\$ 110,000	\$ 110,000	Fees	0.0
Solid Waste Enterprise/ Capital Outlay	Collections: Consultant to study the current collection vehicle routing.	\$ 50,000	\$ 50,000	Fees	0.0
Solid Waste Enterprise/ Capital Outlay	Collections: Extra Help for intermittent staff to support increase work in collection operations and recycling contamination surveys.	\$ 100,000	\$ 100,000	Fees	0.0

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<b>Funded - Non Net County Cost New or Enhanced Programs</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Funding Source</b>	<b>FTE</b>
<b>NON GENERAL FUND:</b>					
Water Agency Enterprise	Zone 41 Maintenance and Operations: Add 3.0 FTE - 1.0 Senior Water Treatment Operator, 1.0 Maintenance Worker, and 1.0 Water System Operator to improve maintenance of Sacramento County Water Agency (SCWA) treatment facilities, resulting in an increased productive lifespan. Two class 134 vehicles for Water System Operators to work independently in the field and one class 135 vehicle to be used as a chase vehicle for cleanup runs of debris.	\$ 514,733	\$ 514,733	Reserves	3.0
Water Agency Enterprise	Zone 40 Water Supply Capital Development: Add 1.0 FTE: 1.0 Assistant Civil Engineer Level 2 to improve the turnaround time for developer plan checking tasks, effectively reducing delays in developer's projects.	\$ 123,460	\$ 123,460	Reserves	1.0
Water Agency Enterprise	Zone 40 Water Supply Capital Development: Add two extra help student intern positions to free up valuable hours for full time employees to focus on core section tasks.	\$ 63,663	\$ 63,663	Reserves	0.0
Water Agency Enterprise	Zone 41 Maintenance and Operations: Add two extra help student intern positions and one extra help maintenance worker to free up valuable hours for full time employees to focus on core section tasks and improve maintenance of SCWA treatment facilities.	\$ 96,168	\$ 96,168	Reserves	0.0

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<b>Funded - Non Net County Cost New or Enhanced Programs</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Funding Source</b>	<b>FTE</b>
<b>NON GENERAL FUND:</b>					
Solid Waste Enterprise/ Capital Outlay	Administration and Support: Funding for embedded Dtech Information Technology Analyst Level 1 to provide support and manage projects.	\$ 129,499	\$ 129,499	Fees	0.0
Solid Waste Enterprise/ Capital Outlay	Appropriation for an additional knuckle boom truck to support Appointment Based Neighborhood Cleanup appointments and illegal dumping control.	\$ 280,808	\$ 280,808	Retained Earnings	0.0
<b>Subtotal Solid Waste Enterprise/ Capital Outlay</b>		<b>\$ 1,311,703</b>	<b>\$ 1,311,703</b>		<b>4.0</b>
Technology	Full-Service Online Customer Utilities Solution (FOCUS) team - convert contractor position to 1.0 FTE Information Technology Analyst	\$ 129,499	\$ 129,499	Shifting of funding from Contract Services	1.0
Technology	Support for Solid Waste Enterprise due to increased reliance on technology.	\$ 258,998	\$ 258,998	Fees	2.0
<b>Subtotal Technology</b>		<b>\$ 388,497</b>	<b>\$ 388,497</b>		<b>3.0</b>
Transportation	Arrow board trailer for temporary traffic control.	\$ 10,000	\$ 10,000	Fees	0.0

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<b>Funded - Non Net County Cost New or Enhanced Programs</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Funding Source</b>	<b>FTE</b>
<b>NON GENERAL FUND:</b>					
Water Agency Enterprise	Zone 41 Maintenance and Operations: Add 3.0 FTE - 1.0 Senior Water Treatment Operator, 1.0 Maintenance Worker, and 1.0 Water System Operator to improve maintenance of Sacramento County Water Agency (SCWA) treatment facilities, resulting in an increased productive lifespan. Two class 134 vehicles for Water System Operators to work independently in the field and one class 135 vehicle to be used as a chase vehicle for cleanup runs of debris.	\$ 514,733	\$ 514,733	Reserves	3.0
Water Agency Enterprise	Zone 40 Water Supply Capital Development: Add 1.0 FTE: 1.0 Assistant Civil Engineer Level 2 to improve the turnaround time for developer plan checking tasks, effectively reducing delays in developer's projects.	\$ 123,460	\$ 123,460	Reserves	1.0
Water Agency Enterprise	Zone 40 Water Supply Capital Development: Add two extra help student intern positions to free up valuable hours for full time employees to focus on core section tasks.	\$ 63,663	\$ 63,663	Reserves	0.0
Water Agency Enterprise	Zone 41 Maintenance and Operations: Add two extra help student intern positions and one extra help maintenance worker to free up valuable hours for full time employees to focus on core section tasks and improve maintenance of SCWA treatment facilities.	\$ 96,168	\$ 96,168	Reserves	0.0

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<b>Funded - Non Net County Cost New or Enhanced Programs</b>					
<b>Department</b>	<b>Program Description</b>	<b>Cost</b>	<b>Appropriations</b>	<b>Funding Source</b>	<b>FTE</b>
Water Agency Enterprise	Zone 41 Maintenance and Operations: Purchase new heavy vehicle and vehicle equipment to meet operational needs.	152,975	152,975	Reserves	0.0
<b>Subtotal Water Agency Enterprise</b>		<b>950,999</b>	<b>950,999</b>		<b>4.0</b>
<b>TOTAL - NON GENERAL FUND</b>		<b>19,076,543</b>	<b>10,741,543</b>		<b>40.0</b>
<b>TOTAL - ALL FUNDS</b>		<b>24,194,439</b>	<b>14,343,211</b>		<b>79.9</b>



**FY 2019-20 Recommended Budget  
THE ALL FUNDS BUDGET**

The County's Recommended All Funds Budget for FY 2019-20 totals \$4,402,969,426 in appropriations. This is a \$104,592,705 (2.4%) increase compared to the FY 2018-19 Adopted Budget level. A detailed comparison is shown below.

<b>Fiscal Year 2018-19 Adopted Compared to Fiscal Year 2019-20 Recommended</b>			
<b>Fund</b>	<b>FY 2018-19 Adopted Appropriations</b>	<b>FY 2019-20 Recommended Appropriations</b>	<b>Difference</b>
General Fund	\$ 1,735,552,943	\$ 1,802,617,381	\$ 67,064,438
Community Investment Program	\$ 450,316	\$ 276,313	\$ (174,003)
Neighborhood Revitalization	\$ 938,166	\$ 1,235,801	\$ 297,635
Mental Health Services Act	\$ 91,292,729	\$ 98,741,341	\$ 7,448,612
Public Safety Sales Tax	\$ 123,583,038	\$ 131,830,208	\$ 8,247,170
1991 Realignment	\$ 346,112,548	\$ 357,009,781	\$ 10,897,233
2011 Realignment	\$ 314,748,246	\$ 325,172,804	\$ 10,424,558
Clerk/Recorder Fees	\$ 1,218,065	\$ 2,430,118	\$ 1,212,053
SSD DOJ Asset Forfeiture		\$ -	\$ -
SSD Restricted Revenue		\$ 3,155,000	\$ 3,155,000
Economic Development	\$ 37,224,381	\$ 65,985,008	\$ 28,760,627
Environmental Management	\$ 22,288,245	\$ 23,424,229	\$ 1,135,984
Golf Fund	\$ 7,978,162	\$ 7,735,404	\$ (242,758)
Transient Occupancy Tax	\$ 1,028,838	\$ 79,220	\$ (949,618)
Transportation	\$ 183,965,096	\$ 218,210,164	\$ 34,245,068
Water Resources	\$ 168,711,920	\$ 165,809,476	\$ (2,902,444)
Airport System	\$ 329,084,389	\$ 288,897,689	\$ (40,186,700)
Waste Management & Recycling	\$ 103,088,121	\$ 118,832,981	\$ 15,744,860
Capital Projects Funds	\$ 73,450,310	\$ 76,826,276	\$ 3,375,966
Debt Service Funds	\$ 33,596,769	\$ 33,596,769	\$ -
Other Special Revenue Funds	\$ 97,796,881	\$ 101,016,986	\$ 3,220,105
Other Enterprise Funds	\$ 3,584,811	\$ 4,194,729	\$ 609,918
Other Internal Service Funds	\$ 376,640,582	\$ 365,130,332	\$ (11,510,250)
Other Special Districts & Agencies	\$ 246,042,165	\$ 210,761,416	\$ (35,280,749)
<b>Total</b>	<b>\$ 4,298,376,721</b>	<b>\$ 4,402,969,426</b>	<b>\$ 104,592,705</b>

The primary reasons for the overall increase in the Recommended Budget compared to the FY 2018-19 Adopted Budget include:

- A net \$108.5 million increase in the General Fund, Public Safety Sales Tax, 1991 Realignment, 2011 Realignment, Clerk Recorder Fees, Mental Health Services Act and SSD Restricted Revenue Funds (the relationship between these funds is discussed more fully below). In the case of the General Fund, it should be noted that, although appropriations are increasing by \$67 million (3.9%), staffing and service level reductions are being made in a number of departments due to the fact that the cost of doing business is increasing faster than discretionary and certain other revenue, that there are revenue reductions in some programs,

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and that there is a need to fund Growth (enhanced staffing and services) in certain areas, including in the County's jails;

- A \$34.4 million increase in Transportation related funds, due primarily to an increase in the Roads Fund caused by shifts in construction project timelines and additional road overlay work funded with higher gas tax, SB 1 and federal revenue; and
- A \$28.8 million increase in the Economic Development Fund, due primarily to the transfer of money held in non-budgeted funds into the Economic Development Fund. This includes revenue that was received in previous years – but not yet spent - for remediation projects at the former McClellan Air Force Base. The full amount of these resources is being budgeted as an appropriation, although it is not anticipated that it will actually all be spent in FY 2019-20.

These and certain other increases are partially offset by decreases in a number of budgets, including a \$40.2 million decrease in the Airport System Fund due largely to the completion of certain capital projects in FY 2018-19.

#### Accounting/Budget Change for Certain Unbudgeted Funds

Historically, the County received revenue from a number of sources that was deposited in unbudgeted funds and not budgeted/recognized as revenue until it was transferred to the appropriate department to cover the cost of eligible expenditures. Over the past two years, staff from the Office of Budget and Debt Management and the Department of Finance have been systematically reviewing all unbudgeted funds to determine the appropriate accounting and budgeting methodology, given changes in accounting standards. That review is not yet complete, but as part of the FY 2018-19 Budget a number of unbudgeted funds were converted to budgeted restricted funds. The FY 2019-20 Recommended Budget includes additional restricted funds or reflects the transfer of additional resources from unbudgeted funds to existing budgeted funds. As a result of these changes, the relevant revenue will now be recognized as revenue when it is received in the restricted funds and the transfer to the appropriate department will be budgeted/recorded as a reimbursement, which is budgeted and accounted for as a negative appropriation/expenditure in those departments receiving the money, thus reducing appropriations in those budget units.

The following restricted funds were created as part of the FY 2018-19 Budget:

- The Public Safety Sales Tax Fund, to account for Proposition 172 revenue;
- The 1991 Realignment Fund to account for 1991 Realignment revenue;
- The 2011 Realignment Fund to account for 2011 Realignment revenue;
- The Mental Health Services Act Fund to account for Mental Health Services Act (MHSA) revenue; and

**ATTACHMENT 3**

- Clerk/Recorder Fees Fund to account for Micrographic and Certain other Clerk-Recorder Fee revenue.

The FY 2019-20 Recommended Budget includes four additional Clerk-Recorder fee revenue sources in the Clerk/Recorder Fee Fund, transfers the balance of McClellan Air Force Base mediation resources in unbudgeted funds to the Economic Development special revenue fund and includes three new restricted funds:

- The Sheriff’s Restricted Revenue Fund to account for a number of revenue sources that fund Sheriff’s programs including state asset forfeiture revenue and Tucker revenue;
- The Sheriff’s DOJ Asset Forfeiture Fund to account for federal asset forfeiture revenue; and
- The EMD Special Program Fund to account for certain Environmental Management revenue.

The following tables summarize the FY 2019-20 Recommended budgets for restricted funds compared to the FY 2018-19 Adopted budgets:

<b>FY 2019-20 Recommended Budget - Restricted Funds</b>			
<b>Beginning Balance - FY 2018-19 Adopted - FY 2019-20 Recommended</b>			
<b>Fund</b>	<b>FY 2018-19 Adopted</b>	<b>FY 2019-20 Recommended</b>	<b>Difference</b>
Public Safety Sales Tax			\$ -
1991 Realignment	\$ 22,170,678	\$ 11,940,963	\$ (10,229,715)
2011 Realignment	\$ 15,289,921	\$ 10,302,145	\$ (4,987,776)
Clerk Recorder Fees	\$ 12,430,775	\$ 18,859,206	\$ 6,428,431
Mental Health Services Act	\$ 147,428,186	\$ 143,407,927	\$ (4,020,259)
Sheriff’s Restricted Revenue		\$ 3,976,973	\$ 3,976,973
Sheriff’s DOJ Asset Forfeiture		\$ 1,055,841	\$ 1,055,841
EMD Special Program		\$ 1,858,105	\$ 1,858,105
<b>Total</b>	<b>\$ 197,319,560</b>	<b>\$ 191,401,160</b>	<b>\$ (5,918,400)</b>

As can be seen, we are estimating that the 1991 Realignment and 2011 Realignment Funds together will begin FY 2019-20 with approximately \$15 million less in beginning fund balance than in FY 2018-19, and the Mental Health Services Act Fund will begin FY 2019-20 with approximately \$4 million less. This is because these funds were budgeted to spend down fund balance in FY 2018-19 and the relevant departments that receive funding are estimating that these allocations will be spent. The increase in the Clerk-Recorder Fees Fund’s beginning balance is due primarily to the inclusion of money that had been collected in the old, unbudgeted funds for four new revenue sources – Hours, Index, E-Recording and Vital Health Records fees.

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<b>FY 2019-20 Recommended Budget - Restricted Funds</b>			
<b>Revenue - FY 2018-19 Adopted - FY 2019-20 Recommended</b>			
<b>Fund</b>	<b>FY 2018-19 Adopted</b>	<b>FY 2019-20 Recommended</b>	<b>Difference</b>
Public Safety Sales Tax	\$ 123,583,038	\$ 131,830,208	\$ 8,247,170
1991 Realignment	\$ 333,708,790	\$ 345,068,818	\$ 11,360,028
2011 Realignment	\$ 305,158,584	\$ 316,337,391	\$ 11,178,807
Clerk Recorder Fees	\$ 1,874,593	\$ 3,037,479	\$ 1,162,886
Mental Health Services Act	\$ 59,510,926	\$ 65,685,872	\$ 6,174,946
Sheriff's Restricted Revenue	\$ -	\$ 2,163,995	\$ 2,163,995
Sheriff's DOJ Asset Forfeiture	\$ -	\$ 75,919	\$ 75,919
EMD Special Program	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 823,835,931</b>	<b>\$ 864,199,682</b>	<b>\$ 40,363,751</b>

Overall revenue to the restricted funds is projected to increase by \$40.4 million (4.9%), with Proposition 172 revenue (in the Public Safety Sales Tax Fund) increasing by \$8.3 million (6.7%), 1991 Realignment revenue increasing by \$11.4 million (3.4%), 2011 Realignment revenue increasing by \$11.2 million (3.6%) and MHSA revenue increasing by \$6.2 million (10.4%).

<b>FY 2019-20 Recommended Budget - Restricted Funds</b>			
<b>Appropriations - FY 2018-19 Adopted - FY 2019-20 Recommended</b>			
<b>Fund</b>	<b>FY 2018-19 Adopted</b>	<b>FY 2019-20 Recommended</b>	<b>Difference</b>
Public Safety Sales Tax	\$ 123,583,038	\$ 131,830,208	\$ 8,247,170
1991 Realignment	\$ 346,112,548	\$ 357,009,781	\$ 10,897,233
2011 Realignment	\$ 314,748,246	\$ 325,172,804	\$ 10,424,558
Clerk Recorder Fees	\$ 1,218,065	\$ 2,430,118	\$ 1,212,053
Mental Health Services Act	\$ 91,292,729	\$ 98,741,341	\$ 7,448,612
Sheriff's Restricted Revenue	\$ -	\$ 3,155,000	\$ 3,155,000
Sheriff's DOJ Asset Forfeiture	\$ -	\$ -	\$ -
EMD Special Program	\$ -	\$ 405,620	\$ 405,620
<b>Total</b>	<b>\$ 876,954,626</b>	<b>\$ 918,744,872</b>	<b>\$ 41,790,246</b>

Restricted fund appropriations reflect the resources (from revenue and use of fund balance) in the restricted funds transferred out (or allocated) as a reimbursement to the relevant operating budgets – mostly in the General Fund – to cover the cost of providing services. FY 2019-20 Recommended appropriations total \$918.7 million, an increase of \$41.8 million (4.8%) compared to the FY 2018-19 Adopted level. Appropriation changes for specific funds include:

- 1991 Realignment, with a \$10.9 million (3.2%) increase;
- 2011 Realignment, with a \$10.4 million (3.3%) increase;

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- Public Safety Sales Tax (Proposition 172), with an \$8.3 million (6.7%); and
- Mental Health Services Act, with a \$7.5 million (8.2%) increase.

The net result of all of this is that all of the restricted funds, with the exception of Clerk-Recorder Fees and Sheriff’s DOJ Asset Forfeiture, are budgeted to spend down their fund balances - in some cases to zero – effectively using one-time resources to fund operating programs. In some cases, this requires or results in the cancellation of Restricted Fund reserves as shown in the following table:

<b>FY 2019-20 Recommended Budget - Restricted Funds</b>			
<b>Reserves - FY 2018-19 Adopted - FY 2019-20 Recommended</b>			
<b>Fund-Category</b>	<b>FY 2018-19 Adopted</b>	<b>FY 2019-20 Recommended</b>	<b>Difference</b>
Enhancing Law Enforcement Activities		\$ -	\$ -
Law Enforcement Services	\$ 5,307,915	\$ 770,223	\$ (4,537,692)
Community Corrections Planning		\$ 696,511	\$ 696,511
Behavioral Health	\$ 243,418	\$ -	\$ (243,418)
Protective Services	\$ 148,926	\$ -	\$ (148,926)
<b>2011 Realignment Fund</b>	<b>\$ 5,700,259</b>	<b>\$ 1,466,734</b>	<b>\$ (4,233,525)</b>
Mental Health		\$ -	\$ -
Public Health	\$ 996,098	\$ -	\$ (996,098)
Social Services	\$ 8,770,822	\$ -	\$ (8,770,822)
CalWORKS			\$ -
<b>1991 Realignment Fund</b>	<b>\$ 9,766,920</b>	<b>\$ -</b>	<b>\$ (9,766,920)</b>
<b>Public Safety Sales Tax</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Clerk Recorder Fees</b>	<b>\$ 13,087,303</b>	<b>\$ 19,466,567</b>	<b>\$ 6,379,264</b>
<b>Mental Health Services Act</b>	<b>\$ 115,646,383</b>	<b>\$ 110,352,458</b>	<b>\$ (5,293,925)</b>
<b>Sheriff's Restricted Revenue</b>		<b>\$ 2,985,968</b>	<b>\$ 2,985,968</b>
<b>Sheriff's DOJ Asset Forfeiture</b>		<b>\$ 1,131,760</b>	<b>\$ 1,131,760</b>
<b>EMD Special Program</b>		<b>\$ 1,452,485</b>	<b>\$ 1,452,485</b>
<b>Total Restricted Funds</b>	<b>\$ 144,200,865</b>	<b>\$ 136,855,972</b>	<b>\$ (7,344,893)</b>

With regard to the Realignment Funds, the Recommended Budget eliminates almost all reserves to assist in balancing the FY 2019-20 Budget. The exceptions are \$770,000 in Community Corrections Innovation funds that will be used to fund the second year of the Probation Department’s Pre-trial Release Program in FY 2020-21 and \$696,000 in Community Corrections Planning funds that will be used to conduct various correctional system studies and planning efforts.

**FY 2019-20 Recommended Budget  
THE GENERAL FUND BUDGET**

The County’s Recommended General Fund appropriation level for FY 2019-20 totals \$1,802,617,381. This is an increase of \$67,064,438 (3.9%) compared to the FY 2018-19 Adopted Budget. Looking at appropriations alone, however, does not fully account for the change in budgeted expenditures because appropriations are net of reimbursements from certain other funds.

Historically, the County received revenue from a number of sources that was deposited in unbudgeted funds – commonly referred to as “trust funds” - and not budgeted/recognized as revenue until it was transferred to the appropriate General Fund department to cover the cost of eligible expenditures. Starting with the FY 2018-19 Budget, we began the process of converting the unbudgeted funds to budgeted restricted funds. As a result, the relevant revenue is now budgeted/recognized as revenue when it is received in the new restricted funds and the transfer to the appropriate department is recorded as a reimbursement, which is budgeted/accounted for as a negative appropriation/expenditure in the General Fund departments receiving the reimbursement, effectively reducing appropriations in those departments.

A more detailed comparison of the FY 2019-20 Recommended General Fund Budget to the FY 2018-19 Adopted General Fund Budget, which shows the impact of the reimbursements from the new restricted funds, is shown below:

**General Fund Budget  
FY 2018-19 Adopted and FY 2019-20 Recommended**

<b>Resources</b>	<b>FY 2018-19 Adopted</b>	<b>FY 2019-20 Recommended</b>	<b>Difference</b>
Beginning Available Balance	\$ 69,303,395	\$ 75,000,000	\$ 5,696,605
Use of Reserves	\$ 2,798,781	\$ 12,350,981	\$ 9,552,200
Discretionary Revenue	\$ 636,286,019	\$ 652,629,482	\$ 16,343,463
Departmental Revenue	\$ 1,035,357,160	\$ 1,062,636,918	\$ 27,279,758
<b>Total Revenue</b>	<b>\$ 1,671,643,179</b>	<b>\$ 1,715,266,400</b>	<b>\$ 43,623,221</b>
<b>Total Resources</b>	<b>\$ 1,743,745,355</b>	<b>\$ 1,802,617,381</b>	<b>\$ 58,872,026</b>
<b>Requirements</b>			
<b>Expenditures</b>	<b>\$ 2,620,452,191</b>	<b>\$ 2,731,293,397</b>	<b>\$ 110,841,206</b>
Discretionary Reimbursements	\$ (10,489,830)	\$ (11,540,890)	\$ (1,051,060)
Semi-Discretionary Reimbursements	\$ (783,884,823)	\$ (813,794,866)	\$ (29,910,043)
Other Restricted Reimbursements	\$ (92,510,794)	\$ (104,326,459)	\$ (11,815,665)
Contingency	\$ 1,986,199	\$ 986,199	\$ (1,000,000)
<b>Total Appropriations</b>	<b>\$ 1,735,552,943</b>	<b>\$ 1,802,617,381</b>	<b>\$ 67,064,438</b>
Provision for Reserves	\$ 8,192,412	\$ -	\$ (8,192,412)
<b>Total Requirements</b>	<b>\$ 1,743,745,355</b>	<b>\$ 1,802,617,381</b>	<b>\$ 58,872,026</b>

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As can be seen, prior to appropriation reductions due to reimbursements from restricted funds and discretionary reimbursements, FY 2019-20 Recommended General Fund expenditures (not including the Appropriation for Contingency) total \$2,731,293,397, a \$110,841,206 (4.2%) increase compared to the FY 2018-19 Adopted level.

**Fund Balance and Reserves**

The Recommended General Fund Budget assumes a beginning balance of \$143.8 million. The beginning balance includes approximately \$68.8 million in reserves, consisting primarily of approximately:

- \$9.3 million in Teeter Reserves;
- \$32.42 million Reserve for Cash Flow;
- \$5.1 million Reserve for Audit Report Payback/Future Litigation Settlement Costs;
- \$21.2 million in General Reserves; and
- \$325,000 Technology Upgrades Reserve.

The beginning balance also includes an available (unobligated) balance of \$75 million.

The estimated FY 2019-20 Beginning Balance was calculated using the FY 2017-18 actual ending balance and second quarter estimates of FY 2018-19 General Fund revenues and expenditures, with a positive adjustment to mitigate the generally conservative nature of those estimates.

The Recommended Budget proposes to cancel the remaining \$324,716 in the Reserve for Technology Upgrades to partially fund the first-year cost of lease-purchasing a new automated medicine dispensing machine for Correctional Health Services. The existing machine has reached the end of its useful life and will no longer be supported by the vendor. The new machine and software will be purchased over five years at an annual cost of approximately \$333,000.

The Recommended Budget also proposes to cancel \$3 million of the Reserve for Audit Report Payback/Future Litigation Settlement Costs to help cover part of the cost of the continued efforts to make improvements to conditions of confinement in the County's jails, in response to a lawsuit filed by the Prison Law Office and Disabilities Rights California. The remaining Audit Report Payback/Future Litigation Cost Settlement Reserve of \$2.1 million is being retained to cover potential future costs associated with the Hardesty judgement against the County.

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Lastly, the Recommended Budget proposes to cancel \$9,026,265 in General Reserves as part of a plan to help balance the General Fund budget, in light of significant cost increases, limited revenue growth and, in some cases, revenue decreases. The remaining General Reserves are recommended to be retained to deal with potential future fiscal problems, including the possible loss of approximately \$29 million in Title IV-E Foster Care revenue.

The following table summarizes the changes to the General Fund’s reserve status reflected in this Recommended Budget:

**FY 2019-20 Recommended Budget  
GENERAL FUND RESERVE STATUS**

	<b>FY 2018-19</b>	<b>FY 2019-20</b>	
<b>Reserved For:</b>	<b>Ending</b>	<b>Recommended</b>	<b>Change</b>
Loan Buyout (Teeter)	\$ 2,552,000	\$ 2,552,000	\$ -
Tax Loss (Teeter)	\$ 5,809,395	\$ 5,809,395	\$ -
Teeter Delinquencies (Teeter)	\$ 891,034	\$ 891,034	\$ -
River Delta Fire Dist. Loan	\$ 25,000	\$ 25,000	\$ -
Imprest Cash	\$ 290,955	\$ 290,955	\$ -
Special Deposits Travel	\$ 100,000	\$ 100,000	\$ -
Health for All Loan	\$ 104,730	\$ 104,730	\$ -
General Reserves	\$ 21,162,034	\$ 12,135,769	\$ (9,026,265)
Cash Flow	\$ 32,421,527	\$ 32,421,527	\$ -
Audit Report Paybacks/Future Litigation Settlement Costs	\$ 5,133,589	\$ 2,133,589	\$ (3,000,000)
Technology Upgrades	\$ 324,716	\$ -	\$ (324,716)
<b>Total</b>	<b>\$ 68,814,980</b>	<b>\$ 56,463,999</b>	<b>\$ (12,350,981)</b>

Finally, it is important to keep in mind that the above Available fund balance numbers are only estimates. The Department of Finance will determine the actual fund balance number in the first quarter of FY 2019-20.

**Discretionary Revenue and Reimbursements**

The FY 2019-20 Recommended Budget includes a combined total of \$664,170,372 in discretionary revenue and reimbursements. This represents an increase of approximately \$17.4 million (2.7%) compared to the FY 2018-19 Adopted Budget and is the net result of increases and decreases in a number of revenues and reimbursements as shown in the following table:



**DISCRETIONARY REVENUE AND REIMBURSEMENTS**

	<b>FY 2018-19 Adopted</b>	<b>FY 2019-20 Recommended</b>	<b>Difference</b>
Property Tax -Secured/VLF In-Lieu	\$ 418,163,709	\$ 444,473,073	\$ 26,309,364
Property Tax - Supplemental	\$ 5,000,000	\$ 5,449,249	\$ 449,249
Other Property Tax	\$ 16,113,916	\$ 16,846,528	\$ 732,612
<b>Total Property Tax</b>	<b>\$ 439,277,625</b>	<b>\$ 466,768,850</b>	<b>\$ 27,491,225</b>
Sales and In-Lieu Sales	\$ 86,190,000	\$ 89,218,050	\$ 3,028,050
Utility User Tax	\$ 20,365,913	\$ 18,408,851	\$ (1,957,062)
Transient Occupancy Tax	\$ 6,540,262	\$ 6,828,000	\$ 287,738
Property Transfer Tax	\$ 11,000,000	\$ 13,000,000	\$ 2,000,000
Other On-Going Revenue	\$ 58,832,219	\$ 58,405,731	\$ (426,488)
Other One-Time Revenue	\$ 14,080,000	\$ -	\$ (14,080,000)
<b>Total Revenue</b>	<b>\$ 636,286,019</b>	<b>\$ 652,629,482</b>	<b>\$ 16,343,463</b>
Teeter	\$ 9,561,301	\$ 10,182,786	\$ 621,485
SWA	\$ 928,529	\$ 936,004	\$ 7,475
Other - One-Time		\$ 422,100	\$ 422,100
<b>Total Reimbursements</b>	<b>\$ 10,489,830</b>	<b>\$ 11,540,890</b>	<b>\$ 1,051,060</b>
<b>TOTAL</b>	<b>\$ 646,775,849</b>	<b>\$ 664,170,372</b>	<b>\$ 17,394,523</b>

The primary reasons for the increases and decreases in discretionary revenue include:

- A \$26.3 million (6.3%) increase in Secured Property Tax and Property Tax in-Lieu of Vehicle License Fee (VLF) revenue due to anticipated increases in assessed value on secured property. Some of these increases are due to new construction and sale of homes with higher values in the current fiscal year, but as has been the case over the last few years, the bulk of the increase is due to the restoration in value of properties that were in "decline-in-value" (Proposition 8) status;
- A \$3 million (3.5%) increase in Sales Tax and In-Lieu Sales Tax revenue compared to the FY 2018-19 Adopted Budget. However, actual FY 2018-19 Sales and Use Tax revenue is currently projected to come in slightly lower than budgeted. FY 2019-20 budgeted Sales Tax revenue is 4% higher than FY 2018-19 estimated actual revenue. It should be noted that this projection does not include an estimate for the impact of the U.S. Supreme Court's "Wayfair" decision that allowed states to collect sales taxes from out-of-state businesses selling goods into a state through the internet, catalogs or over the phone. Since California only implemented this decision in April of 2019, some of the major on-line retailers (like Amazon) were already collecting sales tax on sales to

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California before the decision, and the requirement only applies to businesses with more than \$100,000 in annual sales or 200 annual transactions in California. Our sales tax consultants have indicated it is not possible to provide a realistic estimate of what the impact would be on Sacramento County. Our plan is to wait until we have at least six months' worth of actual sales tax data in hand before factoring the Wayfair decision into our sales tax estimates;

- A \$1.9 million (9.6%) decrease in Utility User Tax revenue, due in part to reduced use of land-line telephones;
- A \$2 million (18.2%) increase in Property Transfer Tax revenue;
- A \$14.1 million decrease in Other One-time Discretionary revenue. The FY 2018-19 Adopted Budget included \$11.9 million in prior-year SB 90 reimbursement from the State. The Governor's FY 2019-20 Recommended Budget does not include any funding for prior-year SB90 reimbursements to counties. The FY 2018-19 Adopted Budget also included \$2.2 million in excess interest from the County's debt service funds. The calculation of excess interest – if any – occurs after the County's books close in July; and
- A \$426,000 (0.7%) decrease in Other On-going Discretionary revenue, due primarily to a \$1.8 million decrease in vehicle and other fine revenue, a \$737,000 reduction in Cable Franchise Fee revenue, a \$638,000 increase in Redevelopment Pass Through revenue and a \$520,000 increase in Revenue Neutrality Payments. Actual fine revenue has been decreasing for a number of years, due in part to changes in State law and use of alternative sanctions. Redevelopment Residual payments can vary from year to year, depending in part on the sale of former redevelopment agency property. Revenue Neutrality Payments are revenue paid to the County in accordance with the terms of agreements with newly incorporated cities. The payment schedules in those agreements call for increased payments in FY 2019-2020 and then generally declining payments thereafter.

The previous table also shows the reimbursements in the Non-departmental Revenue budget unit. Reimbursements have the effect of reducing appropriations, and discretionary reimbursements effectively make discretionary resources available for other use (Net County Cost).

Historically, the largest source of discretionary reimbursements has been the transfer-in of Teeter revenue, which comes from penalties and interest paid by property owners who are delinquent in paying their property taxes. The FY 2019-20 Recommended Budget reflects a \$621,485 (6.5%) increase in Teeter reimbursement compared to the FY 2018-19 Adopted Budget level. Teeter revenue has been declining steadily since reaching a high of over \$31

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million in FY 2009-10 following the bursting of the housing bubble and the Great Recession. Based on the most recent information available concerning property tax delinquency rates and general economic conditions, the County Finance Department is projecting that that trend will not continue in FY 2019-20.

The other major source of discretionary reimbursements is the Solid Waste Authority (SWA), which provides the County and City of Sacramento with a portion of commercial garbage collection franchise fee revenue available after the Authority meets its expenditure needs. The FY 2019-20 Recommended Budget reflects a \$7,000 increase in SWA reimbursement compared to the FY 2018-19 Adopted Budget level.

**Semi-discretionary Revenue/Reimbursements**

The County also receives "Semi-discretionary" revenue, which refers to Proposition 172 and 1991 and 2011 Realignment revenue that the Board generally has the ability to allocate within certain broad parameters.

Proposition 172 revenue comes from a statewide half-cent sales tax that is allocated to counties. This resource is limited to public safety programs.

1991 Realignment revenue comes from a portion of statewide sales tax and vehicle license fee (VLF) revenue that is allocated to counties to help fund the local share of certain health and human services programs that were "realigned" to the counties from the State. Originally, there were three categories of 1991 Realignment revenue: Public Health (which included indigent healthcare), Mental Health, and Social Services. As part of 2011 Realignment, Realignment funding for Mental Health was shifted to 2011 Realignment revenue (though the program was still considered a 1991 Realignment program) and the counties were given an increased share of cost for CalWORKS.

2011 Realignment revenue comes from a portion of statewide sales tax and vehicle license fee revenue and is allocated to counties to help fund the share of cost for a number of realigned health and human services programs, to replace state categorical funding for certain health and human services programs and law and justice programs, and to provide funding to help counties deal with the impact of the transfer of responsibility for certain "low level" offenders from the state prison system to counties (referred to as AB109 revenue or reimbursements).

As discussed above, prior to FY 2018-19, Realignment and Proposition 172 revenue received from the State was first deposited in unbudgeted funds and

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not budgeted/recognized as revenue until it was transferred to the appropriate General Fund department to cover the cost of eligible expenditures. The Realignment revenue allocated to departments and reflected in the Budget was actually comprised of both Realignment Base and Growth revenue received - or anticipated to be received - in the unbudgeted Realignment Fund in the budget year, and, in some cases, carry-over Realignment Fund balances or estimated balances.

Starting with the FY 2018-19 Budget, Realignment and Proposition 172 revenue is budgeted/recognized as revenue in budgeted, restricted funds, and transferred to relevant General Fund departments as a reimbursement, which has the effect of reducing appropriations in those departments. As was previously the case, the reimbursement to General Fund departments will be comprised of both Realignment revenue received in the restricted funds in the budget year and, in some cases, carry-over fund balance in those funds.

The following table summarizes the amount of Proposition 172 and Realignment reimbursements included in the FY 2018-19 Adopted General Fund Budget compared to the amount of Semi-discretionary reimbursement included in the FY 2019-20 Recommended General Fund Budget (again, keep in mind that the Reimbursement is actually a negative expenditure, not revenue to the General Fund).

**GENERAL FUND SEMI-DISCRETIONARY REIMBURSEMENT  
FY 2018-19 Adopted Compared to FY 2019-20 Recommended**

	<b>FY 2018-19 Adopted Reimbursement</b>	<b>FY 2019-20 Recommended Reimbursement</b>	<b>Difference</b>
Enhancing Law Enforcement Activities	\$ 22,166,081	\$ 21,750,313	\$ (415,768)
Law Enforcement Services	\$ 93,093,120	\$ 100,990,122	\$ 7,897,002
Behavioral Health	\$ 71,629,167	\$ 72,998,283	\$ 1,369,116
Protective Services	\$ 127,859,877	\$ 129,434,087	\$ 1,574,210
<b>Total 2011 Realignment</b>	<b>\$ 314,748,245</b>	<b>\$ 325,172,805</b>	<b>\$ 10,424,560</b>
Mental Health	\$ 52,072,728	\$ 50,277,078	\$ (1,795,650)
Public Health	\$ 16,700,779	\$ 15,890,617	\$ (810,162)
Social Services	\$ 140,452,410	\$ 141,416,119	\$ 963,709
<b>Total 1991 Realignment - Non- CalWORKS</b>	<b>\$ 209,225,917</b>	<b>\$ 207,583,814</b>	<b>\$ (1,642,103)</b>
CalWORKS	\$ 136,327,623	\$ 149,208,039	\$ 12,880,416
<b>Total 1991 Realignment</b>	<b>\$ 345,553,540</b>	<b>\$ 356,791,853</b>	<b>\$ 11,238,313</b>
<b>Total Realignment</b>	<b>\$ 660,301,785</b>	<b>\$ 681,964,658</b>	<b>\$ 21,662,873</b>
Proposition 172	\$ 123,583,038	\$ 131,830,208	\$ 8,247,170
<b>Total</b>	<b>\$ 783,884,823</b>	<b>\$ 813,794,866</b>	<b>\$ 29,910,043</b>

As can be seen, the Recommended General Fund Budget reflects a total increase in Semi-discretionary reimbursements of approximately \$29.9 million

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(3.8%). However, a large part of that increase is due to a \$12.8 million (9.4%) increase in CalWORKS Realignment reimbursement. CalWORKS Realignment grows or declines based on changes in CalWORKS caseload costs and cannot be used for other purposes. If CalWORKS Realignment is factored out, the Recommended General Fund Budget reflects a \$17 million (2.6%) increase in Semi-discretionary reimbursements compared to the FY 2018-19 Adopted Budget.

The Realignment reimbursement allocated to departments in the FY 2019-20 Recommended Budget utilizes \$20.8 million in Realignment fund balance carry-forward and \$661.4 million in revenue to the Realignment funds.

**Other Departmental Revenue and Restricted Reimbursements**

When Semi-discretionary reimbursements are factored out, the Recommended General Fund Budget reflects a \$39.1 million (3.5%) increase in departmental revenue and restricted reimbursements. This is the net result of increases and decreases in different revenue and reimbursement sources in various departments. Revenue/reimbursement increases include:

- a \$13 million increase in federal and State revenue in the Human Assistance- Administration budget, including Homeless Emergency Aid Program (HEAP), California Emergency Solutions and Housing (CESH), CalWORKS Housing Support and CalWORKS Home Visiting Initiative revenue;
- a \$7.5 million increase in Mental Health Services Act (MHSA) reimbursements to the Health Services Department;
- a \$7 million increase in revenue to the Health Services Department, due primarily to the receipt of additional federal financial participation revenue for mental health and Drug Medi-Cal services;
- a \$5.2 million increase in revenue in the Sheriff's budget from a number of sources, including a \$4.3 million increase in revenue from agencies the Sheriff provides contract law enforcement services to (such as Rancho Cordova, Regional Transit, etc.), mostly as a result of salary and benefit cost increases, and a \$1.4 million increase in federal grant revenue for various programs;
- a \$3.7 million increase in federal and state revenue in the Human Assistance – Aid Payments budget; and
- a \$3.1 million increase in state revenue to Child Support Services reflecting the Governor's proposal to increase funding for this program.

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Revenue/reimbursement decreases include:

- A \$4.2 million reduction in the CalWORKS Single Allocation and a \$3.6 million reduction CalFresh Allocation to the DHA – Administration budget;
- A \$4.2 million reduction in revenue in the Child, Family and Adult Services budget, due primarily to the over-estimation of eligible, claimable expenses under Title XIX (Adult Protective Services) in FY 2018-19. A review of time study information indicated a lesser percentage of federal reimbursement for certain expenses;
- A \$1.6 million decrease in revenue in the Voter Registration and Elections budget, due primarily to the fact that fewer jurisdictions consolidate their elections with the March 2020 primary election than with the November 2018 general election;
- A \$1.5 million reduction in revenue in the Planning & Environmental Review budget, due primarily to the transfer of expenditures and revenues related to the South Sacramento Habitat Conservation Plan (SSHCP) to the new South Sacramento Conservation Agency and decreases in environmental services revenue due to a projected reduction in the number of environmental review projects;
- A \$1.1 million reduction in Inter-Governmental Transfer (IGT) revenue in the Juvenile Medical Services budget reflecting the fact the County received two years' worth of funding in FY 2018-19; and
- An \$859,000 reduction in revenue in the Animal Care and Regulation budget, due primarily to the loss of \$924,000 in revenue from the contract with the City of Elk Grove. The City is opening a new Animal Shelter and cancelling their contract with the County.

## Expenditures

As noted above, before appropriation reductions due to reimbursements from restricted funds and discretionary reimbursements, FY 2019-20 Recommended General Fund expenditures (including the Appropriation for Contingency) total \$2,732,279,596, a \$109,841,206 (4.2%) increase compared to the FY 2018-19 Adopted level. This is the net result of a \$123.5 million (4.7%) increase in Base (current staffing and program level) costs (driven significantly by a 7% average increase in salary and benefit costs for County employees), Recommended Growth (funding for new or enhanced programs) of \$29.4 million and a \$43 million reduction in expenditures to balance the General Fund budget given the amount of resources available.

This situation is summarized in the following table:

**General Fund - Expenditures (Before Reductions for Discretionary and Restricted Fund Reimbursements Base, Growth and Reductions - FY 2019-20 Recommended vs FY 2018-19 Adopted)**

	<b>FY 2018-19 Adopted</b>	<b>FY 2019-20 Recommended</b>	<b>Difference</b>	<b>Percent Difference</b>
Base Expenditures	\$ 2,622,438,390	\$ 2,745,923,445	\$ 123,485,055	4.7%
Growth		\$ 29,407,054	\$ 29,407,054	
Reductions		\$ (43,050,903)	\$ (43,050,903)	
<b>Recommended</b>	<b>\$ 2,622,438,390</b>	<b>\$ 2,732,279,596</b>	<b>\$ 109,841,206</b>	<b>4.2%</b>

The primary reasons for the \$109.9 million increase in General Fund expenditures include:

- A \$47 million increase in salary and benefit costs for existing positions remaining after reductions. The Recommended Budget reflects the reduction of 199.8 vacant positions and includes additional salary savings in anticipation of further position reductions due to attrition;
- The \$29.4 million in recommended Growth. This includes \$21.6 million in the Sheriff's, Correctional Health and Financing Transfers/Reimbursements budgets to fund staffing and other improvements in the jails to address conditions of confinement issues identified in the recent lawsuit filed against the County. Funding will come from Net County Cost and Realignment. In total, the Recommended Growth reflects the addition of 107 positions;
- A \$24.2 million increase in the Human Assistance – Aid Payments budget, due to the net result of policy changes and caseload and case cost trends, including an increase to CalWORKS grants to bring grant levels up to 50% of the Federal Poverty Level, a 4.23% legislated California Necessities Index (CNI) increase to grant levels in multiple programs, and the final step of a phased-in increase to General Assistance grants;
- A \$9.3 million increase in the IHSS Provider Payments budget due to the increase in the County's IHSS Maintenance of Effort (MOE) requirement. As part of the FY 2019-20 State Budget, the Governor has proposed to revise downward the new, higher, IHSS MOE that was being phased-in starting in FY 2017-18. Despite this positive change, the County's new FY 2019-20 MOE is still projected to be approximately 8% higher than the FY 2018-19 MOE.

These and other expenditure increases are partially offset by expenditure decreases in a number of areas, including a \$4 million decrease in the Department of Child, Family and Adult Services due to revenue reductions.

ATTACHMENT 4

**Net County Cost/Discretionary and Semi-Discretionary Revenue Allocations**

“Net County Cost” or “General Fund Allocation” refers to the discretionary resources allocated to different County departments or programs. Discretionary resources come from the General Fund’s discretionary (non-departmental) revenues, non-departmental reimbursements and the General Fund beginning balance. For FY 2019-20, the total recommended Net County Cost is approximately \$751.5 million, a \$40.8 million (5.7%) increase compared to the FY 2018-19 Adopted Budget level.



**FY 2019-20 Recommended General Fund Allocations  
As Compared to FY 2018-19 Adopted Allocations**

	<b>FY 2018-19 Adopted Allocation</b>	<b>FY 2019-20 Recommended Allocation</b>	<b>Year to Year Variance</b>
<b>Elected Departments</b>			
Assessor	\$ 10,547,093	\$ 10,547,093	\$ -
Board of Supervisors	\$ 3,529,212	\$ 3,671,800	\$ 142,588
District Attorney	\$ 61,600,570	\$ 62,066,076	\$ 465,506
Sheriff	\$ 255,031,424	\$ 275,747,159	\$ 20,715,735
<b>Subtotal</b>	<b>\$ 330,708,299</b>	<b>\$ 352,032,128</b>	<b>\$ 21,323,829</b>
<b>General Government</b>			
Appropriation for Contingency	\$ 1,986,199	\$ 986,199	\$ (1,000,000)
County Counsel	\$ 2,602,270	\$ 2,157,270	\$ (445,000)
Financing-Transfers/Reimbursement	\$ 6,211,725	\$ 12,778,957	\$ 6,567,232
Non-Departmental Costs/General Fund	\$ 32,004,567	\$ 30,403,693	\$ (1,600,874)
Planning and Environmental Review	\$ 2,101,810	\$ 2,070,810	\$ (31,000)
Other General Government	\$ 4,841,800	\$ 4,917,728	\$ 75,928
<b>Subtotal</b>	<b>\$ 49,748,371</b>	<b>\$ 53,314,657</b>	<b>\$ 3,566,286</b>
<b>Administrative Services</b>			
Court	\$ 33,323,032	\$ 33,494,504	\$ 171,472
Data Processing-Shared Systems	\$ 10,696,730	\$ 10,506,729	\$ (190,001)
Finance	\$ 1,506,920	\$ 1,210,687	\$ (296,233)
Voter Registration And Elections	\$ 10,195,732	\$ 11,996,028	\$ 1,800,296
Other Administrative Services	\$ 1,141,157	\$ 426,292	\$ (714,865)
<b>Subtotal</b>	<b>\$ 56,863,571</b>	<b>\$ 57,634,240</b>	<b>\$ 770,669</b>
<b>Municipal Services</b>			
Agricultural Comm-Sealer Of Wts & Meas	\$ 1,295,417	\$ 1,295,417	\$ -
Animal Care And Regulation	\$ 9,815,463	\$ 10,302,727	\$ 487,264
Regional Parks	\$ 9,907,783	\$ 9,607,783	\$ (300,000)
Wildlife Services	\$ 60,733	\$ 60,733	\$ -
<b>Subtotal</b>	<b>\$ 21,079,396</b>	<b>\$ 21,266,660</b>	<b>\$ 187,264</b>
<b>Public Works and Infrastructure</b>			
Code Enforcement	\$ 6,033,059	\$ 5,532,764	\$ (500,295)
<b>Subtotal</b>	<b>\$ 6,033,059</b>	<b>\$ 5,532,764</b>	<b>\$ (500,295)</b>
<b>Social Services</b>			
Child, Family And Adult Services	\$ 5,226,484	\$ 9,185,278	\$ 3,958,794
Correctional Health Services	\$ 39,365,768	\$ 47,214,736	\$ 7,848,968
Health Services	\$ 36,055,046	\$ 37,509,914	\$ 1,454,868
Human Assistance-Administration	\$ 23,891,864	\$ 24,624,932	\$ 733,068
Human Assistance-Aid Payments	\$ 16,629,201	\$ 20,503,863	\$ 3,874,662
Probation	\$ 67,644,854	\$ 66,597,029	\$ (1,047,825)
Public Defender & Conflict Criminal Defenders	\$ 44,236,078	\$ 43,657,699	\$ (578,379)
Other Social Services	\$ 13,203,622	\$ 12,447,453	\$ (756,169)
<b>Subtotal</b>	<b>\$ 246,252,917</b>	<b>\$ 261,740,904</b>	<b>\$ 15,487,987</b>
<b>Total Net County Cost</b>	<b>\$ 710,685,613</b>	<b>\$ 751,521,353</b>	<b>\$ 40,835,740</b>

**ATTACHMENT 4**

As can be seen, the budget units with the largest increase in Net County Cost are:

- The Sheriff's Office, with a \$20.7 million (8.1%) increase;
- Correctional Health Services, with a \$7.9 million (19.9%) increase;
- Financing-Transfers/Reimbursement, with a \$6.6 million (105.7%) increase;
- Child, Family & Adult Services, with a \$4 million (75.7%) increase;
- Human Assistance – Aid Payments, with a \$3.9 million (23.3%) increase; and
- Voter Registration & Elections, with a \$1.8 million (17.7%) increase.

Budget units with the largest decreases in Net County Cost include:

- Non-departmental Costs, with a \$1.6 million (5%) decrease;
- Probation, with a \$1.1 million (1.5%) decrease; and
- The Appropriation for Contingency, with a \$1 million (50.3%) decrease.

Looking at Net County Cost alone, however, does not give a complete picture of levels of investment of local resources in programs or services because increases or decreases in Net County Cost are sometimes offset by increases or decreases in the use of Semi-discretionary revenue. To give a better picture of the change in centrally allocated resources provided to the different departments, the following table compares the allocation of all discretionary and semi-discretionary resources in the FY 2018-19 Adopted Budget and the FY 2019-20 Recommended Budget.

**Net County Cost, Semi-Discretionary Resources**

<b>Centrally Allocated Resources FY 2018-19 Adopted - FY 2019-20 Recommended</b>	<b>FY 2018-19 Adopted</b>	<b>FY 2019-20 Recommended</b>	<b>Difference</b>
AG COMM-SEALER OF WTS & MEASURES	\$1,295,417	\$1,295,417	\$0
ANIMAL CARE AND REGULATION	\$9,815,463	\$10,302,727	\$487,264
APPROPRIATION FOR CONTINGENCY	\$1,986,199	\$986,199	-\$1,000,000
ASSESSOR	\$10,547,093	\$10,547,093	\$0
BOARD OF SUPERVISORS	\$3,529,212	\$3,671,800	\$142,588
CARE IN HOMES AND INSTITUTIONS	\$1,100,000	\$874,982	-\$225,018
CHILD, FAMLY AND ADULT SERVICES	\$87,333,165	\$87,514,218	\$181,053
CIVIL SERVICE COMMISSION	\$378,170	\$375,223	-\$2,947
CLERK OF THE BOARD	\$1,434,994	\$1,435,494	\$500
CODE ENFORCEMENT	\$6,033,059	\$5,532,764	-\$500,295
CONFLICT CRIMINAL DEFENDERS	\$10,687,894	\$10,472,894	-\$215,000
CONTRIBUTION TO LAFCO	\$239,500	\$239,500	\$0
CONTRIBUTION TO LAW LIBRARY	\$36,338	\$11,828	-\$24,510
COOPERATIVE EXTENSION	\$389,176	\$421,621	\$32,445
CORONER	\$6,956,092	\$6,210,653	-\$745,439
CORRECTIONAL HEALTH SERVICES	\$48,969,473	\$57,896,899	\$8,927,426
COUNTY COUNSEL	\$2,602,270	\$2,157,270	-\$445,000
COUNTY EXECUTIVE	\$1,144,782	\$1,209,862	\$65,080
COUNTY EXECUTIVE CABINET	\$419,670	\$434,594	\$14,924
COURT / COUNTY CONTRIBUTION	\$24,561,756	\$24,513,756	-\$48,000
COURT / NON-TRIAL COURT FUNDING	\$8,761,276	\$8,980,748	\$219,472
CRIMINAL JUSTICE CABINET	\$157	\$0	-\$157
DATA PROCESSING-SHARED SYSTEMS	\$10,696,730	\$10,506,729	-\$190,001
DEPARTMENT OF FINANCE	\$1,506,920	\$1,210,687	-\$296,233
DISTRICT ATTORNEY	\$78,029,426	\$79,526,109	\$1,496,683
EMERGENCY OPERATIONS	\$1,032,407	\$1,032,407	\$0
FAIR HOUSING SERVICES	\$183,857	\$190,648	\$6,791
FINANCING-TRANSFERS/REIMB	\$6,211,725	\$12,778,957	\$6,567,232
GRAND JURY	\$291,364	\$296,292	\$4,928
HEALTH SERVICES	\$172,871,949	\$172,128,645	-\$743,304
HEALTH-MEDICAL TREATMENT PAYMENTS	\$1,093,567	\$0	-\$1,093,567
HUMAN ASSISTANCE-ADMIN	\$51,727,895	\$47,850,794	-\$3,877,101
HUMAN ASSISTANCE-AID PAYMENTS	\$230,683,961	\$251,170,006	\$20,486,045
IHSS PROVIDER PAYMENTS	\$78,393,176	\$85,804,465	\$7,411,289
JUVENILE MEDICAL SERVICES	\$4,777,024	\$6,036,771	\$1,259,747
NON-DEPARTMENTAL COSTS/GF	\$32,004,567	\$30,403,693	-\$1,600,874
OFFICE OF INSPECTOR GENERAL	\$130,000	\$130,000	\$0
OFFICE OF LABOR RELATIONS	\$8,263	\$0	-\$8,263
PERSONNEL SERVICES	\$719,793	\$0	-\$719,793
PLANNING AND ENVIRONMENTAL REVIEW	\$2,101,810	\$2,070,810	-\$31,000
PROBATION	\$128,088,914	\$130,987,954	\$2,899,040
PUBLIC DEFENDER	\$34,372,765	\$34,074,408	-\$298,357
REGIONAL PARKS	\$9,907,783	\$9,607,783	-\$300,000
SHERIFF	\$411,242,468	\$442,350,301	\$31,107,833
VETERAN'S FACILITY	\$16,452	\$16,452	\$0
VOTER REGISTRATION/ ELECTIONS	\$10,195,732	\$11,996,028	\$1,800,296
WILDLIFE SERVICES	\$60,733	\$60,733	\$0
	<b>\$1,494,570,437</b>	<b>\$1,565,316,215</b>	<b>\$70,745,778</b>

ATTACHMENT 4

As can be seen, overall the amount of discretionary and semi-discretionary resources allocated to departments and programs is recommended to increase by approximately \$70.8 million, or 4.7%, compared to the FY 2018-19 Adopted level. The budget units with the largest increases include:

- The Sheriff, with a \$31.1 million (7.6%) increase, mostly Net County Cost, but also including Realignment and Proposition 172 reimbursement;
- Human Assistance – Aid Payments, with a \$20.5 million (8.9%) increase, mostly Realignment, but also including Net County Cost;
- Financing – Transfers/Reimbursements, with a \$6.6 million (105%) increase, all Net County Cost;
- Correctional Health Services, with an \$8.9 million (18.2%) increase, mostly Net County Cost;
- IHSS Provider Payments, with a \$7.4 million (9.5%) increase, all Realignment;
- Probation, with a \$2.9 million (2.3%) increase, all Realignment and Proposition 172 reimbursement.

Budget units with the largest decreases in Net County Cost and Semi-discretionary resource allocations include:

- Human Assistance – Administration, with a \$3.9 million (7.5%) decrease, all Realignment;
- Non-departmental Costs, with a \$1.6 million (5%) reduction, all Net County Cost;
- Health - Medical Treatment Payments, with a \$1.1 million (100%) reduction, all Net County Cost;
- The Appropriation for Contingency, with a \$1 million (50.3%) reduction, all Net County Cost.

**ATTACHMENT 4 - EXHIBIT A**

**SACRAMENTO COUNTY  
GENERAL FUND SUMMARY TABLE**

EXHIBIT A

Reflects Departmental Restructuring  
Adjusted to Account for Revenues Changing to Reimbursements for Restricted Funds

	<b>FY2018-19 Adopted Budget</b>	<b>FY2019-20 Recommended for Adoption</b>	<b>Difference</b>	<b>Percent Difference</b>
<b>Discretionary</b>				
Property Tax	\$439,277,625	\$466,768,850	\$27,491,225	6.26%
Sales Tax	\$86,190,000	\$89,218,050	\$3,028,050	3.51%
Utility User Tax	\$20,365,913	\$18,408,851	(\$1,957,062)	-9.61%
Transient Occupancy Tax	\$6,540,262	\$6,828,000	\$287,738	4.40%
Real Property Transfer Tax	\$11,000,000	\$13,000,000	\$2,000,000	18.18%
Revenue Neutrality Payments	\$20,730,639	\$21,251,379	\$520,740	2.51%
Teeter	\$9,561,301	\$10,182,786	\$621,485	6.50%
Solid Waste Authority	\$928,529	\$936,004	\$7,475	0.81%
Other Court Fines	\$9,474,100	\$8,084,500	(\$1,389,600)	-14.67%
Other Discretionary	\$28,627,480	\$29,025,808	\$398,328	1.39%
<b>Subtotal</b>	<b>\$632,695,849</b>	<b>\$663,704,228</b>	<b>\$31,008,379</b>	<b>4.90%</b>
One Time revenues	\$14,080,000	\$466,144	(\$13,613,856)	-96.69%
<b>Total Discretionary</b>	<b>\$646,775,849</b>	<b>\$664,170,372</b>	<b>\$17,394,523</b>	<b>2.69%</b>
<b>Total Discretionary</b>	<b>\$646,775,849</b>	<b>\$664,170,372</b>	<b>\$17,394,523</b>	<b>2.69%</b>
<b>Departmental Revenue</b>				
Federal Welfare/Administration	\$452,209,111	\$480,806,480	\$28,597,369	6.32%
Federal Health	\$125,326,750	\$119,980,190	(\$5,346,560)	-4.27%
State Welfare/Administration	\$187,154,278	\$182,081,652	(\$5,072,626)	-2.71%
State Aid - Other Programs	\$52,541,139	\$52,561,712	\$20,573	0.04%
Charges for Services/Fees	\$109,608,899	\$110,772,361	\$1,163,462	1.06%
Other Department Revenue	\$108,516,983	\$116,434,523	\$7,917,540	7.30%
<b>Total Departmental Revenue</b>	<b>\$1,035,357,160</b>	<b>\$1,062,636,918</b>	<b>\$27,279,758</b>	<b>2.63%</b>
<b>Total GF Revenue</b>	<b>\$1,682,133,009</b>	<b>\$1,726,807,290</b>	<b>\$44,674,281</b>	<b>2.66%</b>
<b>Appropriation from/(to) Fund Balance</b>	<b>\$69,303,395</b>	<b>\$75,000,000</b>	<b>\$5,696,605</b>	<b>8.22%</b>
	<b>\$1,751,436,404</b>	<b>\$1,801,807,290</b>	<b>\$50,370,886</b>	<b>2.88%</b>
<b>Appropriations</b>				
	<b>FY2018-19 Adopted Budget</b>	<b>FY2019-20 Recommended for Adoption</b>	<b>Difference</b>	<b>Percent Difference</b>
<b>Reimbursements from Restricted Funds</b>				
Prop 172	(\$123,583,038)	(\$131,830,208)	(\$8,247,170)	6.67%
Realignment				
1991 (Mental Health, Public Health, Social Services, CalWORKS)	(\$345,553,540)	(\$356,791,853)	(\$11,238,313)	3.25%
2011 (Enhancing Law Enforcement Activities, Law Enforcement Services, Behavioral Health Services, Protective Services)	(\$314,748,245)	(\$325,172,805)	(\$10,424,560)	3.31%
Subtotal Realignment	(\$660,301,785)	(\$681,964,658)	(\$21,662,873)	3.28%
<b>Subtotal Semi Discretionary Reimbursements</b>	<b>(\$783,884,823)</b>	<b>(\$813,794,866)</b>	<b>(\$29,910,043)</b>	<b>3.82%</b>
Mental Health Services Act	(\$91,292,729)	(\$98,741,341)	(\$7,448,612)	8.16%
Clerk/Recorder Fees	(\$1,218,065)	(\$2,430,118)	(\$1,212,053)	99.51%
Sheriff Restricted Revenue		(\$3,155,000)	(\$3,155,000)	#DIV/0!
<b>Total Reimbursements from Restricted Funds</b>	<b>(\$876,395,617)</b>	<b>(\$918,121,325)</b>	<b>(\$41,725,708)</b>	<b>4.76%</b>
<b>Elected Departments</b>				
Assessor	\$18,989,751	\$19,505,935	\$516,184	2.72%
Board of Supervisors	\$3,529,212	\$3,671,800	\$142,588	4.04%
District Attorney	\$92,983,501	\$95,109,767	\$2,126,266	2.29%
Sheriff	\$502,302,546	\$541,804,339	\$39,501,793	7.86%
<b>Total Elected Departments</b>	<b>\$617,805,010</b>	<b>\$660,091,841</b>	<b>\$42,286,831</b>	<b>6.84%</b>
<b>General Government</b>				
County Counsel	\$6,045,093	\$6,039,950	(\$5,143)	-0.09%
County Executive/Cabinet	\$5,079,256	\$5,218,271	\$139,015	2.74%
Emergency Services	\$5,159,644	\$4,568,554	(\$591,090)	-11.46%
Non-Departmental Costs	\$32,004,567	\$30,839,159	(\$1,165,408)	-3.64%
Planning and Environmental Review	\$12,532,377	\$11,050,465	(\$1,481,912)	-11.82%
Other General Government	\$11,477,217	\$17,028,020	\$5,550,803	48.36%
<b>Total General Government</b>	<b>\$72,298,154</b>	<b>\$74,744,419</b>	<b>\$2,446,265</b>	<b>3.38%</b>

**ATTACHMENT 4 - EXHIBIT A**

**GENERAL FUND SUMMARY TABLE**

Reflects Departmental Restructuring  
Adjusted to Account for Revenues Changing to Reimbursements for Restricted Funds

	<b>FY2018-19 Adopted Budget</b>	<b>FY2019-20 Recommended for Adoption</b>	<b>Difference</b>	<b>Percent Difference</b>
<b>Administrative Services</b>				
County Clerk/Recorder	\$12,043,763	\$12,241,646	\$197,883	1.64%
Court	\$34,466,449	\$34,728,170	\$261,721	0.76%
Data Processing-Shared Systems	\$10,803,508	\$10,613,507	(\$190,001)	-1.76%
Finance	\$27,593,662	\$28,107,753	\$514,091	1.86%
Personnel Services	\$14,181,112	\$16,287,621	\$2,106,509	14.85%
Revenue Recovery	\$7,825,562	\$7,558,750	(\$266,812)	-3.41%
Voter Registration and Elections	\$12,530,957	\$12,716,228	\$185,271	1.48%
Other Administrative Services	\$1,088,516	\$1,086,292	(\$2,224)	-0.20%
<b>Total Administrative Services</b>	<b>\$120,533,529</b>	<b>\$123,339,967</b>	<b>\$2,806,438</b>	<b>2.33%</b>
<b>Municipal Services</b>				
Agricultural Comm-Sealer Of Wts & Meas	\$5,057,017	\$5,267,376	\$210,359	4.16%
Animal Care And Regulation	\$11,857,350	\$11,484,636	(\$372,714)	-3.14%
Regional Parks	\$17,186,248	\$17,319,438	\$133,190	0.77%
Other Municipal Services	\$88,482	\$91,137	\$2,655	3.00%
<b>Total Municipal Services</b>	<b>\$34,189,097</b>	<b>\$34,162,587</b>	<b>(\$26,510)</b>	<b>-0.08%</b>
<b>Public Works and Infrastructure</b>				
Code Enforcement	\$10,491,230	\$10,280,166	(\$211,064)	-2.01%
<b>Total Public Works and Infrastructure</b>	<b>\$10,491,230</b>	<b>\$10,280,166</b>	<b>(\$211,064)</b>	<b>-2.01%</b>
<b>Social Services</b>				
Child, Family and Adult Services	\$205,632,413	\$201,595,321	(\$4,037,092)	-1.96%
Child Support Services	\$36,571,756	\$39,662,326	\$3,090,570	8.45%
Correctional Health Services	\$54,864,230	\$64,381,924	\$9,517,694	17.35%
Health Services	\$421,352,296	\$435,336,313	\$13,984,017	3.32%
Human Assistance-Admin	\$325,040,798	\$334,744,422	\$9,703,624	2.99%
Human Assistance-Aid Payments	\$385,696,465	\$409,890,069	\$24,193,604	6.27%
IHSS Provider Payments	\$109,545,344	\$118,981,525	\$9,436,181	8.61%
Probation	\$158,376,006	\$157,196,204	(\$1,179,802)	-0.74%
Public Defender/Conflict Criminal Defenders	\$46,374,529	\$46,688,172	\$313,643	0.68%
Other Social Services	\$23,667,533	\$21,184,340	(\$2,483,193)	-10.49%
<b>Total Social Services</b>	<b>\$1,767,121,370</b>	<b>\$1,829,660,616</b>	<b>\$62,539,246</b>	<b>3.54%</b>
<b>Total Appropriations</b>	<b>\$2,622,438,390</b>	<b>\$2,732,279,596</b>	<b>\$109,841,206</b>	<b>4.19%</b>
<b>Reserve Changes</b>				
Increase to Reserves - General Reserves	\$7,511,058	(\$9,026,265)	(\$16,537,323)	-220.17%
Increase to Reserves - Audit Report Payback/ Future Litigation Settlement Costs	\$133,589	(\$3,000,000)	(\$3,133,589)	-2345.69%
Decrease to Reserves - Teeter (Net)	(\$580,719)		\$580,719	-100.00%
Decrease to Reserves - Future Pension Obligation Bond	(\$718,248)		\$718,248	-100.00%
Decrease to Reserves - Technology Upgrades	(\$952,049)	(\$324,716)	\$627,333	-65.89%
<b>Net Reserve Changes</b>	<b>\$5,393,631</b>	<b>(\$12,350,981)</b>	<b>(\$17,744,612)</b>	<b>-328.99%</b>
<b>Variance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**ATTACHMENT 4 - EXHIBIT B**

	<b>FY2018-19 Adopted</b>	<b>FY2019-20 Recommended</b>	<b>Difference</b>	<b>Percent Difference</b>
<b>Elected Departments</b>				
Assessor	\$10,547,093	\$10,547,093	\$0	0.00%
Board of Supervisors	\$3,529,212	\$3,671,800	\$142,588	4.04%
District Attorney	\$61,600,570	\$62,066,076	\$465,506	0.76%
Sheriff	\$255,031,424	\$275,747,159	\$20,715,735	8.12%
<b>Total Elected Departments</b>	<b>\$330,708,299</b>	<b>\$352,032,128</b>	<b>\$21,323,829</b>	<b>6.45%</b>

<b>General Government</b>				
Appropriation For Contingency	\$1,986,199	\$986,199	(\$1,000,000)	-50.35%
Civil Service Commission	\$378,170	\$375,223	(\$2,947)	-0.78%
Clerk of the Board	\$1,434,994	\$1,435,494	\$500	0.03%
Contribution To LAFCO	\$239,500	\$239,500	\$0	0.00%
County Counsel	\$2,602,270	\$2,157,270	(\$445,000)	-17.10%
County Executive	\$1,144,782	\$1,209,862	\$65,080	5.68%
County Executive Cabinet	\$419,670	\$434,594	\$14,924	3.56%
Criminal Justice Cabinet	\$157	\$0	(\$157)	-100.00%
Emergency Services	\$1,032,407	\$1,032,407	\$0	0.00%
Fair Housing Services	\$183,857	\$190,648	\$6,791	3.69%
Financing-Transfers/Reimbursement	\$6,211,725	\$12,778,957	\$6,567,232	105.72%
Non-Departmental Costs/General Fund	\$32,004,567	\$30,403,693	(\$1,600,874)	-5.00%
Office of Labor Relations	\$8,263	\$0	(\$8,263)	-100.00%
Planning and Environmental Review	\$2,101,810	\$2,070,810	(\$31,000)	-1.47%
<b>Total General Government</b>	<b>\$49,748,371</b>	<b>\$53,314,657</b>	<b>\$3,566,286</b>	<b>7.17%</b>

<b>Administrative Services</b>				
County Clerk/Recorder	\$0	\$0	\$0	-
Court / County Contribution	\$24,561,756	\$24,513,756	(\$48,000)	-0.20%
Court / Non-Trial Court Operation	\$8,761,276	\$8,980,748	\$219,472	2.51%
Court Paid County Services	\$0	\$0	\$0	-
Data Processing-Shared Systems	\$10,696,730	\$10,506,729	(\$190,001)	-1.78%
Dispute Resolution Program	\$0	\$1,210,687	\$1,210,687	-
Finance	\$1,506,920	\$0	(\$1,506,920)	-100.00%
Grand Jury	\$291,364	\$0	(\$291,364)	-100.00%
Office of Compliance	\$0	\$296,292	\$296,292	-
Office of Inspector General	\$130,000	\$0	(\$130,000)	-100.00%
Personnel Services	\$719,793	\$130,000	(\$589,793)	-81.94%
Revenue Recovery	\$0	\$0	\$0	-
Voter Registration And Elections	\$10,195,732	\$11,996,028	\$1,800,296	17.66%
<b>Total Administrative Services</b>	<b>\$56,863,571</b>	<b>\$57,634,240</b>	<b>\$770,669</b>	<b>1.36%</b>

<b>Municipal Services</b>				
Agricultural Comm-Sealer Of Wts & Meas	\$1,295,417	\$1,295,417	\$0	0.00%
Animal Care And Regulation	\$9,815,463	\$10,302,727	\$487,264	4.96%
Regional Parks	\$9,907,783	\$9,607,783	(\$300,000)	-3.03%
Wildlife Services	\$60,733	\$60,733	\$0	0.00%
<b>Total Municipal Services</b>	<b>\$21,079,396</b>	<b>\$21,266,660</b>	<b>\$187,264</b>	<b>0.89%</b>

<b>Public Works and Infrastructure</b>				
Code Enforcement	\$6,033,059	\$5,532,764	(\$500,295)	-8.29%
<b>Total Public Works and Infrastructure</b>	<b>\$6,033,059</b>	<b>\$5,532,764</b>	<b>(\$500,295)</b>	<b>-8.29%</b>

<b>Social Services</b>				
Care In Homes And Inst-Juv Court Wards	\$1,100,000	\$874,982	(\$225,018)	-20.46%
Child, Family and Adult Services	\$5,226,484	\$9,185,278	\$3,958,794	75.74%
Child Support Services	\$0	\$0	\$0	-
Conflict Criminal Defenders	\$10,687,894	\$10,472,894	(\$215,000)	-2.01%
Contribution To The Law Library	\$36,338	\$11,828	(\$24,510)	-67.45%
Cooperative Extension	\$389,176	\$421,621	\$32,445	8.34%
Coroner	\$6,956,092	\$6,210,653	(\$745,439)	-10.72%

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	<b>FY2018-19 Adopted</b>	<b>FY2019-20 Recommended</b>	<b>Difference</b>	<b>Percent Difference</b>
<b>Social Services</b>				
Correctional Health Services	\$39,365,768	\$47,214,736	\$7,848,968	19.94%
Health - Medical Treatment Payments	\$1,093,567	\$37,509,914	\$36,416,347	3330.05%
Health Services	\$36,055,046	\$0	(\$36,055,046)	-100.00%
Human Assistance-Administration	\$23,891,864	\$24,624,932	\$733,068	3.07%
Human Assistance-Aid Payments	\$16,629,201	\$20,503,863	\$3,874,662	23.30%
IHSS Provider Payments	\$0	\$0	\$0	-
Juvenile Medical Services	\$3,611,997	\$4,911,917	\$1,299,920	35.99%
Probation	\$67,644,854	\$66,597,029	(\$1,047,825)	-1.55%
Public Defender	\$33,548,184	\$33,184,805	(\$363,379)	-1.08%
Veteran's Facility	\$16,452	\$16,452	\$0	0.00%
<b>Total Social Services</b>	<b>\$246,252,917</b>	<b>\$261,740,904</b>	<b>\$15,487,987</b>	<b>6.29%</b>

<b>Total Net County Cost</b>	<b>\$710,685,613</b>	<b>\$751,521,353</b>	<b>\$40,835,740</b>	<b>5.75%</b>
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**FY 2019-20 Recommended Budget  
SIGNIFICANT ISSUES/CHANGES AND REQUESTS – DEPARTMENTAL  
BUDGETS**

GENERAL FUND

Assessor

The Recommended Budget for the Assessor's Office reflects a \$516,184 (3%) increase in appropriations (3%) and revenue (6%) and no change in Net County Cost. The increase in appropriations and Net County Cost is due primarily to increased salary and benefit costs for existing employees and the increase in costs allocated to the Department from internal services departments, partly offset by reductions in various services and supplies accounts – the result of an effort to insure the budget more accurately reflects actual expenditures. The projected increase in revenue is due primarily to increased supplemental property tax revenue.

The Assessor's requested budget included one Growth request totaling \$545,000 in Net County Cost. This request involves the purchase of a Computer Assisted Mass Appraisal (CAMA) software system that would help generate accurate assessments more efficiently on real property parcels. No funding is recommended for this request at this time because resources are not available.

District Attorney

The Recommended Budget for the District Attorney's Office reflects a \$1.1 million (1.4%) increase in appropriations, a \$630,000 (4.2%) increase in revenue and a \$466,000 (0.8%) increase in Net County Cost. Before reducing appropriations to account for the receipt of Restricted Fund (Realignment and Proposition 172) reimbursements (which are a negative appropriation), the Recommended Budget reflects a \$2.1 million (2.3%) increase in expenditures, a \$1 million (6%) increase in Semi-discretionary reimbursements, a \$630,000 (4.2%) increase in revenue and a \$466,000 (0.8%) increase in Net County Cost. The primary reason for the increase in expenditures is increased salary and benefit costs for existing staff; and reduced reimbursements from the Public Defender and Conflict Criminal Defender for discovery costs based on a mutual agreement to provide discovery to those departments without cost, partially offset by expenditure reductions to help balance the General Fund budget. The increase in revenue is due primarily to a decision to begin budgeting SB90 revenue. In prior years, the District Attorney did not budget this revenue because of uncertainty over its receipt, but receipt has now

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become more predictable. The increase in Net County Cost is due primarily to the District Attorney's decision to no longer charge the Conflict Criminal Defender and Public Defender for discovery costs.

The District Attorney's Requested Base Budget (the cost of existing staff and programs) reflected a \$6 million (6.4%) increase in expenditures (appropriations before reductions for restricted fund reimbursements) and a \$4.4 million (7.2%) increase in Net County Cost, due primarily to increased salary and benefit costs for existing employees. The Recommended Budget includes expenditure reductions totaling approximately \$4 million, consisting of primarily reduced appropriations for overtime and extra help and an increase in budgeted salary savings that will be achieved by not filling positions as they become vacant. The District Attorney has indicated that these reductions will result in a wide range of operational delays impacting a number of programs, including the Crime Lab, Criminal Prosecution, the Investigations Bureau and Administration and Support Services.

The Recommended Budget also includes one Growth request: \$103,000 to add one FTE Senior Office Assistant and vehicle to the Victim-Witness Assistance program to provide lead-worker duties in assisting prosecutors, advocates and victims in arranging for witness travel and other duties. Funding will come from Victim-Witness Grant revenue.

The District Attorney's requested budget included four additional Growth requests, totaling \$758,000 (\$595,000 Net County Cost). These requests included the addition of one FTE Office Assistant and one FTE Senior Office Assistant in the Misdemeanor Unit, two FTE Paralegals to assist in reviewing body-worn camera footage, one FTE Principal Criminal Attorney and vehicle for the Community Prosecution program (funded 50% by the City of Folsom), \$275,000 to construct raised planters and bollards for the District Attorney's 901 G Street office building. These requests are summarized in the Program Information section for this budget unit. No funding is recommended for these requests at this time because no funding is available.

Sheriff

The Recommended Budget for the Sheriff's Department reflects a \$26 million (7.5%) increase in appropriations, a \$5.2 million (5.8%) increase in revenue and a \$20.7 million (8.1%) increase in Net County Cost. Before reducing appropriations to account for the receipt of Restricted Fund reimbursements (which are a negative appropriation), the Recommended Budget reflects a \$39.5 million (7.9%) increase in expenditures, a \$13.5 million (8.7%) increase in Restricted Fund (primarily Realignment and Proposition 172) reimbursements, a \$5.2 million increase in revenue and a \$20.7 million

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(8.1%) increase in Net County Cost. The primary reasons for the increase in appropriations and Net County Cost are increased salary and benefit costs for existing employees, including the full year cost for positions added for half a year in FY 2018-19 (partially offset by expenditure reductions to help balance the General Fund budget) and recommended Growth as described below. The primary reason for the increase in revenue is additional revenue from contracts for providing law enforcement services to other agencies (like Rancho Cordova and Regional Transit) due to salary and benefit cost increases and additional federal grant revenue for a variety of programs.

To better understand the changes to the Sheriff’s Budget, it is useful to look separately at the Corrections and Non-Corrections components of the Budget. The following table compares the Corrections portion of the Sheriff’s Budget in the FY 2018-19 Adopted Budget to the Corrections portion in the FY2019-20 Recommended Budget:

<b>Sheriff’s Corrections</b>	<b>FY 2018-19 Adopted</b>	<b>FY 2019-20 Base</b>	<b>FY 2019-20 Reductions</b>	<b>FY 2019-20 Funded Base</b>	<b>FY 2019-20 Growth</b>	<b>FY 2019-20 Recommended</b>	<b>Change from FY18-19 Adopted</b>
<b>Expenditures</b>	<b>\$ 173,333,969</b>	<b>\$ 188,641,266</b>		<b>\$ 188,641,266</b>	<b>\$ 8,648,895</b>	<b>\$ 197,290,161</b>	<b>\$ 23,956,192</b>
Restricted Reimbursements	\$ (69,857,750)	\$ (75,617,323)		\$ (75,617,323)	\$ (2,000,000)	\$ (77,617,323)	\$ (7,759,573)
Appropriations	\$ 103,476,219	\$ 113,023,943	\$ -	\$ 113,023,943	\$ 6,648,895	\$ 119,672,838	\$ 16,196,619
Revenue	\$ 19,510,848	\$ 19,178,871		\$ 19,178,871		\$ 19,178,871	\$ (331,977)
Net County Cost	\$ 83,965,371	\$ 93,845,072	\$ -	\$ 93,845,072	\$ 6,648,895	\$ 100,493,967	\$ 16,528,596

As can be seen, the FY 2019-20 Base expenditure level (the cost of existing staff and programs before reductions for restricted reimbursements) for the Corrections budget reflects a \$15.3 million (8.8%) increase from the FY 2018-19 Adopted Budget level, restricted reimbursements are estimated to increase by \$5.8 million, revenue is estimated to decrease by approximately \$332,000 and Base Net County Cost reflects an increase of \$9.9 million (11.8%). The increase in Base expenditures is due primarily to increased salary and benefit costs for existing staff, including the full-year cost for positions added for half a year in FY 2018-19. The increase in restricted reimbursements reflects the projected receipt of additional Community Corrections Realignment and Proposition 172 reimbursements. Because of the need to make significant investments in jail operations to address conditions of confinement identified in the recent lawsuit against the County, the Corrections Base Budget is funded as requested.

In addition, the Recommended Corrections Budget includes \$8.7 million in Growth, funded with \$2 million in additional Community Corrections (AB 109) Realignment reimbursement and \$6.7 million in Net County Cost. This recommended Growth addresses issues identified in the recent lawsuit concerning conditions of confinement in the County’s jails and includes:

- Custody staffing costs for two additional 20-bed Intensive Outpatient Psychiatric (IOP) units (one each in the Main Jail and the Rio Cosumnes

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Correctional Center – RCCC). This involves eighteen additional positions – 2 Sergeants and 16 Deputies – at a cost of \$3.1 million in Net County Cost;

- A total of 38 FTE additional positions to address staffing deficiencies at the Main Jail and the RCCC as part of an effort to provide proper classification and additional out-of-cell time to inmates. This includes 6.0 FTE Sergeants, 6.0 FTE Deputies and 26 Sheriff’s Record Officers – at a cost of approximately \$3.5 million in Net County Cost and \$2 million in Community Corrections Realignment.

More detailed information on this recommended Growth is provided in the Program Information section for the Sheriff’s budget unit.

All-told the Recommended Budget for the Corrections portion of the Sheriff’s budget reflects a \$23.9 million (13.8%) increase in expenditures, a \$7.8 million increase in restricted reimbursements, a \$331,000 reduction in revenue and a \$16.5 million (19.7%) increase in Net County Cost.

In addition to the recommended Growth requests discussed above, the Sheriff requested nine additional Corrections-related Growth requests totaling approximately \$4.8 million in either Net County Cost or Community Corrections Realignment. These requests are summarized in the Program Information section for the Sheriff’s budget unit. No funding is recommended for these requests at this time because resources are not available.

The following table compares the non-Corrections portion of the Sheriff’s Budget in the FY 2018-19 Adopted Budget to the non-Corrections portion in the FY 2019-20 Recommended Budget:

Sheriff’s Non-Corrections							
	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	FY 2019-20	FY 2019-20	Change from
	Adopted	Base	Reductions	Funded Base	Growth	Recommended	FY18-19 Adopted
<b>Expenditures</b>	<b>\$ 328,968,577</b>	<b>\$ 347,414,295</b>	<b>\$ 3,796,935</b>	<b>\$ 343,617,360</b>	<b>\$ 896,818</b>	<b>\$ 344,514,178</b>	<b>\$ 15,545,601</b>
Restricted Reimbursements	\$ (86,353,294)	\$ (92,140,824)		\$ (92,140,824)		\$ (92,140,824)	\$ (5,787,530)
Appropriations	\$ 242,615,283	\$ 255,273,471	\$ 3,796,935	\$ 251,476,536	\$ 896,818	\$ 252,373,354	\$ 9,758,071
Revenue	\$ 71,549,230	\$ 76,223,344		\$ 76,223,344	\$ 896,818	\$ 77,120,162	\$ 5,570,932
Net County Cost	\$ 171,066,053	\$ 179,050,127	\$ 3,796,935	\$ 175,253,192	\$ -	\$ 175,253,192	\$ 4,187,139

As can be seen, the FY 2019-20 Base expenditure level (the cost of existing staff and programs before reductions for restricted reimbursements) for the non-Corrections portion of the Sheriff’s budget reflects an \$18.5 million (5.6%) increase from the FY 2018-19 Adopted Budget level, restricted reimbursements are estimated to increase by \$5.8 million, revenue is estimated to increase by approximately \$4.7 million and Base Net County Cost reflects an increase of \$8 million (4.7%). The increase in Base expenditures is due primarily to increased salary and benefit costs for existing staff. The increase in restricted reimbursements reflects the projected receipt of additional Court Security Realignment and Proposition 172 reimbursements.

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The Recommended Budget for the non-Corrections portion of the Sheriff's budget includes \$3,796,935 in expenditure and Net County Cost reductions to help balance the General Fund budget. These reductions involve the elimination of 12 vacant positions and include the following program impacts:

- Elimination of the contract for ShotSpotter (gunshot detection) services and the deletion of 4.0 FTE Deputy Sheriff positions (\$1,027,656);
- Elimination of the Arson Task Force, involving the deletion of 1.0 FTE Sergeant and 2.0 FTE Deputy Sheriff positions (\$683,756);
- Deletion of 5.0 FTE Deputy Sheriff positions assigned to Homeless Outreach Teams (HOT) (\$1,034,570). This will leave a total of five Deputies assigned to the HOT teams;
- Holding certain positions vacant resulting in salary savings (\$746,571); and
- Reducing miscellaneous supplies costs by \$304,382.

More detailed information regarding these recommended expenditure reductions is provided in the Program Information section for the Sheriff's budget unit.

The Recommended non-Corrections share of the Sheriff's Budget also includes funding for two Growth requests: (1) the addition of four FTE Deputy Sheriff's to provide security services at Sacramento International Airport at a cost of \$896,818, fully funded by the Department of Airports; and (2) the elimination of three vacant Deputy Sheriff positions, the addition of one Sergeant position and the acquisition of additional vehicles to provide services to the Elk Grove Unified School District (with no net change in cost).

The Recommended Budget for the non-Corrections portion of the Sheriff's Office reflects a \$15.5 million (4.7%) increase in expenditures, a \$5.8 million increase in restricted reimbursements, a \$5.6 million increase in revenue and a \$4.2 million (2.5%) increase in Net County Cost.

In addition to the recommended Growth requests discussed above, the Sheriff requested five additional non-Corrections related Growth requests totaling approximately \$3.7 million in Net County Cost. These requests are summarized in the Program Information section for the Sheriff's budget unit. No funding is recommended for these requests at this time because resources are not available.

Government Code Section 30061(c)(1) requires that the County Board of Supervisors appropriate existing and anticipated Citizens Options for Public Safety (COPS) funding for county frontline law enforcement services each year

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in response to a written request submitted by the Sheriff. In accordance with this statute, the Sacramento Sheriff's Department (SSD) requests approval for continued use of this funding in FY 2019-20 for frontline law enforcement services. It is anticipated that \$1,422,599 in COPS frontline law enforcement funding is available during FY 2019-20, and this amount has been included in the SSD's Recommended Budget. The SSD intends to use the COPS frontline law enforcement funding during FY 2019-20 to fully support approximately 6.0 FTE existing Deputy Sheriff positions, which represents the most effective use of the funding. The SSD has many frontline law enforcement needs, but augmenting the Deputy Sheriff staffing is the most important need. These positions will provide valuable frontline law enforcement services in the unincorporated area of Sacramento County, and otherwise would not have funding available to support them.

Appropriation for Contingency

The Recommended Appropriation for Contingency reflects a \$1 million (50.3%) decrease compared to the FY 2018-19 Adopted Budget level. This reduction is being recommended to help balance the General Fund budget.

With this reduction, the Appropriation for Contingency will be \$986,199, which is 0.05% of Recommended General Fund appropriations, 0.04% of Recommended General Fund expenditures before reduction to account for Restricted Fund reimbursements and 0.1% of Recommended Net County Cost.

Clerk of the Board

The Recommended Budget for the Clerk of the Board reflects a \$15,215 (0.8%) reduction in appropriations, a \$15,715 (2.8%) reduction in revenue and a \$500 increase in Net County Cost. The decrease in appropriations is due primarily to a \$94,516 reduction in expenditures as part of an effort to help balance the General Fund budget, partially offset by increased salary and benefit costs for existing employees and an increase in charges from internal services departments.

The Recommended \$94,516 reduction in appropriations to help balance the General Fund Budget includes a \$38,821 reduction in services and supplies expenditures, including temporary services, mail/postage costs and advertising costs and elimination of \$55,695 in funding for a new database to replace the existing boards and commissions database. More detailed information concerning these reductions is provided in the Program Information section for this Budget Unit.

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County Counsel

The Recommended Budget for County Counsel reflects a \$5,143 (0.1%) decrease in appropriations, a \$439,857 (12.8%) increase in revenue and a \$445,000 (17.1%) decrease in Net County Cost. Part of the reason for the decrease in appropriations is that the Recommended Budget includes a \$445,000 reimbursement (negative appropriation) from the Sheriff's Office for dedicated legal services. In prior years, the Sheriff's Office was inadvertently not charged for these services. County Counsel's requested Base budget reflected a \$1.2 million (7.5%) increase in salary and benefit costs for existing positions, partly offset by a \$71,000 decrease in services and supplies costs due to savings from a switch to a new legal research vendor. The Recommended Budget includes a \$750,000 reduction in reimbursement from the Department of Child, Family and Adult Services (DCFAS), reflecting that Department's efforts to help balance the General Fund budget. The Recommended Budget for County Counsel includes \$877,000 in expenditure reductions and \$371,000 in additional revenue to offset the reduction in reimbursements from DCFAS and to help balance the General Fund budget. These expenditure reductions/revenue increases include:

- The elimination of two FTE vacant attorney positions in the juvenile dependency unit previously funded by DCFAS;
- The elimination of one FTE vacant attorney position providing support to General Fund departments;
- A \$125,000 reduction in the reimbursement paid to the Department of Technology (DTech) for a dedicated Information Technology contractor; and
- The receipt of \$372,000 in additional legal services revenue due to the shifting of attorney time to reimbursable projects to avoid the need for further reductions. This will have the effect of reducing attorney services provided to General Fund departments.

County Executive Cabinet

The Recommended Budget for the County Executive Cabinet reflects a \$73,935 (1.9%) increase in appropriations, a \$59,011 (1.7%) increase in revenue and a \$14,924 (3.6%) increase in Net County Cost. The primary reasons for the increase in appropriations include increased salary and benefit costs for existing employees and an increase in costs allocated to the Department from internal services departments.

The County Executive Cabinet is an Allocated Cost Plan (ACP) budget unit, which means most of the budget unit's costs are allocated out to other County General Fund and non-General Fund departments – with some recovered as

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revenue and some recovered as a reimbursement (negative appropriation). The County Executive Cabinet's Requested Base expenditure level (the cost of funding existing staff and programs), before reductions due to reimbursements from General Fund departments, was \$1,065,607 (5.7%) higher than the FY 2018-19 Adopted level, due primarily to increased salary and benefit costs for existing positions and an increase in costs allocated to the Department from internal services departments. The Recommended Budget reflects a \$283,370 reduction in expenditures – mostly through a reduction in miscellaneous services and supplies accounts – to limit allocated cost increases to other departments and help balance the General Fund Budget. The Recommended Budget also reflects the elimination of one FTE Communications & Media Officer (CMO) position, due to a decision by the Water Resources and Transportation Departments to jointly fund one CMO rather than each fund their own dedicated CMO.

Emergency Services

The Recommended Budget for Emergency Services reflects a \$591,090 (11.5%) decrease in appropriations, a \$591,090 (14.3%) decrease in revenue and no change in County Cost. The decrease in appropriations and revenue is due primarily to the net result of increases and decreases in a number of grants, including the State Homeland Security Grant program and State Department of Water Resources grants. The Requested Base Budget for Emergency Services was \$50,735 higher (all Net County Cost) than the Recommended Budget due to salary and benefit cost increases for existing positions. The Recommended Budget reflects a \$57,735 reduction in expenditures from that Base Budget level to help balance the General Fund Budget. This will delay the update of 10 Countywide emergency plans in FY 2019-20. Emergency Services is responsible for reviewing 30 emergency plans every three years and typically reviews 10 plans each year.

Emergency Services' Requested Budget included one Growth request - \$187,857 in Net County Cost to replace 29 desktop and 30 laptop computers and purchase 135 Microsoft Office 2016 licenses. This is part of a Countywide effort to upgrade the Microsoft operating system and Microsoft Office software. No funding is recommended for this request at this time because resources are not available.

Financing Transfers/Reimbursements

The Recommended Budget for Financing Transfers/Reimbursements reflects a \$6,567,232 (105.7%) increase in appropriations and Net County Cost. This is the net result of increases and decreases in transfers to different County funds, including:



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- The transfer of \$8 million to the Capital Construction Fund (CCF). This Growth request will provide the first year of funding for planning and design services related to the construction of an annex to the Main jail and improvements to both the Main Jail and the Rio Cosumnes Correctional Center to address conditions of confinement issues identified in the lawsuit brought against the County. Total planning and design costs for this project are estimated to be between \$16 million and \$18 million over two years;
- The transfer of \$335,000 to the Neighborhood Revitalization Fund, reflecting the FY2019-20 revenue and prior year unspent revenue from the Sierra 99 Digital Gateway project. The Board directed that this money (that is technically discretionary revenue) be identified for possible use on neighborhood or commercial corridor revitalization projects. This Growth request transfers the money to the Neighborhood Revitalization Fund, where it will be appropriated and can be spent as the Board directs;
- A \$1,073,000 reduction in the transfer to the Roads Fund for the I-80/Buffwood Way Sound Wall/Engle Road Pavement Overlay projects. Those projects were completed in FY2018-19; and
- A \$400,000 reduction in the annual transfer of General Fund resources to the Roads Fund to help balance the General Fund Budget. With this reduction, the transfer to the Roads Fund to provide funding for general road maintenance activities will be \$1 million.

Non-Departmental Costs

The Recommended Non-Departmental Costs Budget reflects a \$1,165,408 (3.6%) reduction in appropriations and Net County Cost, a \$435,466 increase in revenue and a \$1,600,874 decrease in Net County Cost. The reduction in appropriations and Net County Cost is the net result of increases and decreases in expenditures on different projects or programs, including:

- The elimination of a \$1.8 million General Fund contribution to debt service on the Certificates of Participation (COPs) issued to establish the Fixed Asset Acquisition Fund (FAAF). The original intent was to loan money from the FAAF to departments to purchase fixed assets, with departments' loan repayments covering the cost of debt service on the COPs. However, in some cases, previous Boards authorized spending FAAF funds on projects without a requirement to repay the money. When the FY 2018-19 Budget was adopted, it was anticipated that it would be necessary for the General Fund to start picking up a share of the FAAF debt service costs in FY 2018-19, with the amount increasing in future years. It was necessary for the General Fund to pick up a

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share of FAAF debt service cost in FY 2018-19 but, for a variety of reasons, including the cancellation of part of the FAAF's Reserve for the Orangevale Library project, it will not be necessary for the General Fund to pay part of the FAAF debt service costs in FY 2019-20. It will likely be necessary for the General Fund to start paying part of the FAAF debt service cost in FY 2020-21 and future years;

- The elimination of \$1 million in one-time General Fund support for the Mather Veterans project. That project was completed in FY 2018-19;
- The elimination of \$250,000 in one-time funding for consultants to assist in preparing a Library Master Plan. It is anticipated that the project will be completed in FY 2018-19;
- A \$235,000 increase in property tax administrative costs, based on estimates provided by the Department of Finance;
- The inclusion of \$697,000 in funding for Census 2020 outreach efforts, funded with \$435,000 in grant revenue and \$262,000 in Net County Cost, reflecting census grant revenue estimated to be received and not spent in FY 2018-19 and carried over as fund balance;
- \$300,000 in one-time Growth (Net County Cost) to cover the County's share of cost for an analysis of the feasibility of establishing a regional correctional mental health facility to serve jail inmates with mental health issues in Sacramento County and 10 neighboring counties; and
- \$1,000,000 in Growth (Net County Cost) to cover the likely annual cost of a surety bond and letter of credit related to the Hardesty judgement against the County.

Office of Labor Relations

The Recommended Budget for the Office of Labor Relations reflects a \$4,901 (1.1%) decrease in appropriations, a \$3,362 (0.8%) increase in revenue and an \$8,263 decrease in Net County Cost.

The Office of Labor Relations is an Allocated Cost Plan (ACP) budget unit, which means the budget unit's costs are generally allocated out to other County General Fund and non-General Fund departments – with some recovered as revenue and some recovered as a reimbursement (negative appropriation). The Office of Labor Relations' Requested Base expenditure level (the cost of funding existing staff and programs), before reductions due to reimbursements from General Fund departments, was \$59,223 (3.6%) higher than the FY 2018-19 Adopted level, due primarily to increased salary and benefit costs for existing positions and an increase in costs allocated to the Department from internal services departments. The Recommended Budget reflects a \$59,223 reduction in expenditures – mostly through a reduction in professional services contract costs - to limit allocated cost increases to other departments and help balance the General Fund Budget.

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Planning & Environmental Review

The Recommended Budget for Planning & Environmental Review reflects a \$1,481,912 (11.8%) reduction in appropriations, a \$1,450,912 (14%) reduction in revenue and a \$31,000 (1.5%) decrease in Net County Cost. The primary reasons for the decrease in revenue are a \$697,573 revenue reduction due to the transfer of certain responsibilities related to the South County Habitat Conservation Plan to the South County Conservation Agency (SCCA) and a reduction of approximately \$600,000 in fee revenue related to development and environmental review, as part of an effort to reconcile budgeted to actual revenue.

The recommended decrease in appropriations is due to a number of factors, including:

- A \$600,000 reduction in consultant costs due to the adoption of the South County Habitat Conservation Plan (SCHCP) in FY 2018-19 and the transfer of SCHCP responsibility to the SCCA;
- A reduction of approximately \$700,000 in consultant costs, reflecting a shift of responsibility for review of master plan and current planning applications from consultants to existing staff in an effort to balance staffing costs with projected revenue. In recent years, Planning's actual Net County Cost has exceed budgeted Net County Cost by a significant amount. One result of this shift will be that Planning will need to delay work on certain General Plan implementation activities (including mandated activities) and reduce the amount of time that can be spent on other non-billable activities like public information and corridor and community planning; and
- \$615,000 in staffing and other reductions as part of an effort to help balance the General Fund Budget. This includes the elimination of the Student Intern program and 4.2 FTE vacant positions – two Assistant Planners, a Planning Technician and a Secretary. This also includes eliminating \$140,000 to cover the cost of Department of Transportation (DOT) staff that does water efficiency reviews. These expenditure reductions will reduce the amount of time staff can spend on non-billable work and impact the County's ability to do water efficiency reviews. Planning is currently working on a plan to restore some of the more critical services that would be reduced as a result of these expenditure decreases.

These and other appropriation reductions are partially offset by appropriation increases in certain areas, including a \$120,000 reduction in reimbursement from the Department of Transportation for corridor and community planning.

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Reimbursements are a negative appropriation and so a reimbursement reduction results in an increase in appropriations.

County Clerk-Recorder

The Recommended Budget for the County Clerk-Recorder reflects a \$1,014,170 (9.37%) reduction in appropriations and revenue. The County Clerk-Recorder Budget does not have a Net County Cost. The primary reason for the decrease in appropriations and revenue is the change in budgeting and accounting practices for Hours, Index, E-Recording, and Vital Health Statistics Fee revenue, which is now received initially in a restricted fund and transferred as a reimbursement (negative appropriation) to this budget unit. If that change is adjusted for, the Recommended Budget for the County Clerk-Recorder reflects an increase of \$197,883 (1.83%) in expenditures and revenues.

The primary reason for the increase in adjusted appropriations and revenue is increased salary and benefit costs for existing staff, offset by a reduction in allocated costs from internal services departments and costs related to the Integrated System Project, which is winding down.

Data Processing - Shared Systems

The Recommended Data Processing – Shared Systems Budget reflects a \$190,001 (1.7%) decrease in appropriations and Net County Cost. The primary reasons for the decrease in appropriations and Net County Cost are due to a one-time growth request in FY 2018-19 to review health record needs, and a redistribution of labor costs to the County Clerk Recorder.

The requested budget for Shared Systems also included one additional Growth request totaling \$106,778 in Net County Cost. This request is summarized in the Program Information section for this Budget Unit. No funding is recommended for this request at this time because resources are not available.

Department of Finance

The Recommended Budget for the Department of Finance reflects a \$514,091 (1.9%) increase in appropriations, an \$810,324 (3.1%) increase in revenue and a \$296,233 (19.7%) reduction in Net County Cost. The increase in appropriations is due primarily to increases in salary and benefit costs for existing employees, increases in allocated costs from internal services departments partially offset by an increase in reimbursements from

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departments receiving services from Finance (reimbursements are reflected as a negative appropriation), so an increase in reimbursements results in a decrease in appropriations. The increase in revenue is due in part to projected increases in tax and business license activity and recoveries. Just over half the additional revenue and the reduction in Net County Cost is due to recognition of operational costs identified in the Allocated Cost Plan (ACP) that were not included in the Department's Budget in the past.

As was the case in FY 2018-19, the Finance Department's Recommended Budget includes a line item appropriation of \$48,000 to provide General Business Licenses to veterans at no cost.

The Department of Finance's Recommended budget also reflects a \$187,000 reduction in expenditures or revenue increases to limit costs allocated to other departments and help balance the General Fund budget, including a \$137,000 reduction in miscellaneous Services and Supplies costs, a \$48,000 reduction in salary and benefit costs, due to the identification of additional salary savings and elimination of the 5% confidential position designation wherever possible, and the inclusion of \$2,500 in newly identified travel rebate revenue.

The Recommended Budget includes funding for one Growth request - \$64,500 to fund four temporary agency staff for remittance processing to assist with property tax collections and other payments during the period when secured property tax installments are due. Funding will come from State revenue.

### Personnel Services

The Recommended Budget for the Department of Personnel Services reflects a \$2,106,509 (14.9%) increase in appropriations, a \$2,826,302 (21%) increase in revenue and a \$719,793 (100%) decrease in Net County Cost. The primary reasons for the increase in appropriations are increased salary and benefit costs for existing employees and the increase in allocated costs from other internal services departments. The Personnel Services Department is an Allocated Cost Plan (ACP) department, which means it generally recovers all of its costs through charges to other County departments – either as revenue or reimbursements (a negative appropriation). The FY 2018-19 Adopted Budget had a Net County Cost of \$719,793 for two reasons: (1) including appropriations supported by Net County Cost to fund the originally unbudgeted portion of the cost-of-living adjustment provided to employees (\$313,832); and (2) providing a refund to departments that were over-charged in FY 2017-18 (\$405,961). The FY 2019-20 Recommended Budget provides for full cost recovery through the ACP.

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The Department of Personnel Services' Requested Base expenditure level (the cost of funding existing staff and programs), before reductions due to reimbursements from General Fund departments, was \$2.7 million (8.3%) higher than the FY 2018-19 Adopted Budget level, due mostly to increased salary and benefit costs for existing staff. The Recommended Budget reflects a \$1,330,000 reduction in expenditures – mostly through an increase in salary savings caused by not filling positions when they become vacant - to limit costs allocated to other departments and help balance the General Fund Budget.

All-told, Recommended expenditures for the Department of Personnel Services (before reduction due to reimbursements) are \$1.3 million (4.2%) higher than the FY 2018-19 Adopted level, reimbursements from General Fund departments are \$762,000 lower and revenue is \$2.8 million higher.

#### Voter Registration and Elections

The Recommended Budget for the Department of Voter Registration and Elections reflects a \$185,271 (1.5%) increase in appropriations, a \$1,615,025 (69.2%) decrease in revenue and a \$1,800,296 (17.7%) increase in Net County Cost. The primary reason for the increase in appropriations is a recommended \$668,600 Growth request as described below, partially offset by cost reductions in a number of areas reflecting an effort to reconcile budgeted to actual expenditures. The increase in Net County Cost is due primarily to the decrease in revenue in the March 2020 Primary Election, with which fewer jurisdictions consolidate their elections (compared to General Elections). This is slightly offset by an increase in revenue from Help America Vote Act (HAVA) funding for polling place accessibility and cyber security.

The Registrar's requested budget included one Growth request totaling \$668,600 in Net County Cost. This request involves the printing and postage charges for the State mandated mailing of two postcards to all registered voters prior to an election and the new State mandated prepaid postage on all returned vote-by-mail ballots.

In addition to the Recommended Growth request, Voter Registration and Elections submitted an additional Growth request totaling \$150,000 in Net County Cost for roving technical support from the Department of Technology. This request is summarized in the Program Information section for this Budget Unit. Funding is not recommended for this request at this time because resources are not available.

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Agricultural Commissioner/Sealer of Weights and Measures

The Recommended Budget for the Agricultural Commissioner/Sealer of Weights and Measures reflects a \$210,389 (4.1%) increase in appropriations, a \$210,389 (5.5%) increase in revenues and no change in Net County Cost. The primary reason for the increase in appropriations is the increase in salary and benefit costs for existing employees and an increase in light vehicle costs. The increase to revenue is due to the increase of the County share of the unfunded gas tax.

The Agricultural Commissioner/Sealer of Weights and Measures' requested budget also includes one additional Growth request totaling \$119,578 in Net County Cost. This request is summarized in the Program Information section for this Budget Unit. No funding is recommended for this request at this time because resources are not available.

Animal Care and Regulation

The Recommended Budget for Animal Care and Regulation reflects a \$372,714 (3.1%) decrease in appropriations, an \$859,978 (42.1%) decrease in revenues, and a \$487,264 (5%) increase in Net County Cost. The primary reason for the decrease in revenues is the loss of a service contract with the City of Elk Grove for \$924,303, partially offset by a net increase of \$64,325 from various projected fees and donations. The decrease in appropriations is the net result of increases and decreases in appropriations in a number of areas.

The requested Base appropriation level for Animal Care and Regulation (the cost of current staffing and programs) was approximately \$215,000 (1.8%) higher than the FY 2018-19 Adopted level. This was due primarily to salary and benefit cost increases for existing employees, partially offset by reductions in services and supplies and other expenditures as part of an effort to more accurately reconcile budget to actual expenditures. The Recommended Budget includes an additional \$587,673 in expenditure and Net County Cost reductions to help balance the General Fund Budget. Those reductions include the elimination of two vacant positions – an Animal Care Officer and Secretary, suspension of operation of the mobile veterinary clinic, reductions in contracts with the Sacramento Society for the Prevention of Cruelty to Animals and the Animal Spay and Neuter Clinic to provide free spay and neuter services, reductions in contracts for on-call veterinarian services and the reduction of various other services and supplies. In making these reductions, the goal was to insure the Department can maintain a live release

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rate of at least 90% in the Animal Shelter. More detailed information concerning these expenditure reductions is provided in the Program Information section for this budget unit.

The following table shows the total amount of spay-neuter funding included in the FY 2019-20 Recommended Budget compared to previous years' Budget:

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Program	FY 17-18		FY 18-19			FY 19-20
	Budget	Surgeries	Budget	Surgeries Through March 2019	Estimated Surgeries for year	Recommended Budget
<b>Shelter Animals Program:</b>						
County Vets, Relief Vets, Overflow contracts with Community Spay Neuter A Non Profit (CSN) and Sacramento Society for the Preventions of Cruelty to Animals (SSPCA)*	\$734,827	4,946	\$778,478	3,960	4,844	\$1,025,614
CSN** - Return to Field Program - Cats	\$69,200	1,564	\$70,000	1,343	1,699	\$0
<b>Subtotal Shelter Animals</b>	<b>\$804,027</b>	<b>6,510</b>	<b>\$848,478</b>	<b>5,303</b>	<b>6,543</b>	<b>\$1,025,614</b>
<b>Community Spay and Neuter Program:</b>						
CSN - Cats		867		356	473	
CSN - Dogs	\$45,000	38	\$50,000	30	35	\$0
SSPCA - Cats	\$55,000	2,069	\$50,000	2,190	2,919	\$0
SSPCA - Dogs	\$10,000	230	\$10,000	195	258	\$0
County Mobile Clinic	\$165,992	0	\$269,039	0	0	\$0
Sterilization Trust - SAAC (FY 15-16 Actual FY 16-17 Estimate - cannot exceed trust fund balance)	\$80,000	1,073	\$80,000	1,006	1,339	\$80,000
<b>Subtotal Total Community Spay and Neuter Program</b>	<b>\$355,992</b>	<b>4,277</b>	<b>\$459,039</b>	<b>3,777</b>	<b>5,024</b>	<b>\$80,000</b>
<b>Grand Total Spay and Neuter Programs</b>	<b>\$1,160,019</b>	<b>10,787</b>	<b>\$1,307,517</b>	<b>9,080</b>	<b>11,567</b>	<b>\$1,105,614</b>
<p>*For FY 19-20 salary costs for one Veterinarian and one Registered Veterinarian Technician, previously accounted for under the County Mobile Clinic section, are now part of the County Vets costs under the Shelter Animals section due to the elimination of the mobile clinic.</p> <p>**The contracted Spay and Neuter Clinic was operated by Animal Spay and Neuter Clinic (ASN) until December 2018, at which point the Community Spay and Neuter Clinic (CSN) took over the contracted services.</p>						

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The Recommended Budget also includes six growth requests totaling \$787,225 in Net County Cost. The requests are summarized in the Program Information section for this Budget Unit. No funding is recommended for these requests at this time due to resources not being available.

Regional Parks

The Recommended Budget for Regional Parks reflects an \$133,190 (0.7%) increase in appropriations, a \$433,190 (5.9%) increase in revenue and a \$300,000 decrease in Net County Cost. The primary reasons for the increase in appropriations are an increase in salary and benefit costs for existing staff and an increase in costs allocated to the Department from internal services departments, partially offset by certain expenditure reductions as described below. The increase in revenue is due to the draw-down of additional resources from the Habitat Restoration Plan (HRP) Fund as part of the effort to help balance the General Fund Budget. It should be noted that drawing down HRP Fund resources at this rate is not sustainable over the long-term and will eventually require either a reduction in expenditures, the identification of other revenue or an increase in Net County Cost.

The requested Base Budget for Regional Parks (the cost of current staffing and programs), reflected a \$306,626 (1.8%) increase in appropriations, due primarily to an increase in salary and benefit costs for existing employees, partially offset by reductions in appropriations as the result of an effort to better reconcile budgeted to actual expenditures. The Recommended Budget includes a reduction of \$173,436 to help balance the General Fund Budget. That reduction is comprised of \$103,270 in reductions in various service and supply accounts and a \$70,166 reduction in Visitor Services Team (VST) hours (reduction of 4355 hours) in the American River Parkway.

Regional Parks also submitted three Growth requests totaling \$775,012 in Net County Cost. These requests are summarized in the Program Information section for this Budget Unit. No funding is recommended for these requests at this time because resources are not available.

Code Enforcement

The Recommended Budget for Code Enforcement reflects a \$211,064 (2.2%) reduction in appropriations, a \$289,231 (6.1%) increase in revenue and a \$500,295 (8.3%) decrease in Net County Cost. The decrease in appropriations is due primarily to expenditure reductions to help balance the General Fund Budget as described below, partially offset by an increase in

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salary and benefit costs for existing employees. The increase in revenue is due primarily to an increase in revenue from the Marijuana Enforcement Program and a slight increase in revenue from the Rental Housing Inspection Program.

The requested Base Budget (the cost of current staffing and programs) appropriations for Code Enforcement reflected a \$90,189 (0.9%) increase compared to the FY 2018-19 Adopted level. This increase was due primarily to salary and benefit increases for existing employees. The Recommended Budget includes a \$301,253 reduction in appropriations and Net County Cost to help balance the General Fund Budget. This reduction is comprised of the elimination of two vacant Code Enforcement Officer positions and a Student Intern and a reduction in various services and supplies accounts. Among other things, this will result in higher caseloads for Code Enforcement Officers and increased response time for zoning enforcement activities. These reductions are described in more detail in the Program Information section for this budget unit.

Care In Homes and Institutions

The Recommended Budget for the Care in Homes and Institutions/Juvenile Court Wards budget unit reflects a \$225,018 (20.5%) decrease in appropriations and Net County Cost. This reduction is due to an anticipated reduction in the number of juveniles committed to the California Department of Juvenile Justice.

Child, Family and Adult Services

The Recommended Budget for Child, Family and Adult Services reflects a \$259,351 (0.2%) decrease in appropriations, a \$4,218,145 (3.6%) decrease in revenue and a \$3,958,794 (75.7%) increase in Net County Cost. The decrease in appropriations is due to reductions in expenditures to offset a decrease in federal revenue, efforts to reconcile budgeted expenditures to actual expenditures, a \$1 million reduction in expenditures for the Black Child Legacy Campaign (the FY 2018-19 Budget included \$1 million in one-time carryover funds for that campaign) and reductions in staffing and services to help balance the General Fund Budget, partially offset by increased salary and benefit costs for existing employees. The revenue decrease is due to overestimation of eligible claimable expenses under Title XIX in FY 2018-19. A review of time study information indicated a lesser percentage of federal reimbursement for certain expenses.

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Child, Family and Adult Services' Requested Base Budget (the cost of existing staffing and programs) before reductions in appropriations due to the receipt of restricted reimbursements, reflected a \$3.6 million (1.9%) increase in expenditures, and a \$3.8 million decrease in reimbursements from restricted (Realignment) Funds, a \$3.1 million decrease in revenue and a \$10.5 million increase in Net County Cost. The increase in Base expenditures was due primarily to an increase in salary and benefit costs for existing employees, partially offset by reductions resulting from the effort to reconcile budgeted to actual expenditures, and the \$1 million reduction in funding for the Black Child Legacy Campaign discussed above.

The Recommended Budget includes the following expenditure reductions - totaling approximately \$7.6 million (and including the elimination of 55 vacant positions) - to offset the reduction in federal revenue and help balance the General Fund Budget:

- \$150,000 for WEAVE Safe House services and \$150,000 in other contracted services;
- \$75,331 for 1.0 vacant Office Assistant in Public Administration/Guardian/Conservator;
- \$453,069 for 1.0 FTE Family Service Worker, 1.0 FTE Office Assistant, 2.0 FTE Public Health Nurses in Adult Protective Services (APS);
- \$158,234 for 2.0 FTE vacant Eligibility Specialists in In-Home Supportive Services (IHSS) administration;
- \$109,562 for 1.0 FTE vacant Social Worker in Public Administrator/Guardian/Public Conservator;
- \$172,442 for 1.0 FTE vacant Program Planner in APS;
- \$595,164 for 6.0 FTE vacant positions in IHSS administration;
- \$75,000 for CPS intrafund transfer to Probation for contracted services and supports for sexually exploited minors in the Youth Detention Facility;
- \$265,531 for 2.0 FTE vacant Social Worker positions for Foster Parent Recruitment, Retention & Support (FPRRS) categorical reduction;
- \$750,078 reduction in legal services provided to CPS by 2.1 FTE attorneys in County Counsel;
- \$307,529 for various contracts in Child Protective Services (CPS) including WestCoast, Georgetown, medical consultation, and Safety Organized Practice (SOP) coaching;
- \$330,000 for Group Home Day Rate contracts impacting the ability to pay additional day for hard to place children in CPS;
- \$135,766 for 1.0 FTE vacant Social Worker-MD in CPS;

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- \$1,972,380 for 18.0 FTE vacant Permanency positions in CPS;
- \$1,220,087 for 10.0 FTE vacant Emergency Response (ER) positions in CPS;
- \$133,814 for 2.0 FTE vacant Office Assistants in CPS Court Services;
- \$411,657 for 4.0 FTE vacant Permanency positions in CPS;
- \$68,742 for 1.0 FTE vacant Office Assistant in CPS Division support; and
- \$123,736 for 2.0 FTE vacant Office Assistants in CPS Emergency Response.

More detailed information concerning these expenditure reductions is provided in the Program Information section for this Budget Unit.

The Recommended Budget for Child, Family and Adult Services reflects a \$4,037,092 reduction in expenditures (before reduction for reimbursements) compared to the FY 2018-19 Adopted expenditure level.

#### Child Support Services

The Recommended Budget for Child Support Services reflects a \$3,090,570 (8.5%) increase in appropriations and revenue. Base appropriations and revenue increased by \$784,449 (2.1%), primarily due to increased services and supplies costs including increased advertisement focus group and productions costs funded by a two-year Digital Marketing Grant, increased costs of electronic data processing, and the replacement of existing call recording software. Base salary and benefits costs also increased, but were partially offset by the deletion of 2.5 FTE positions, two of which were limited term and deleted due to the end of the Behavioral Interventions for Child Support Services (BICS) grant.

The Recommended Budget also includes a \$2,306,121 increase in appropriations and revenue and 25 new positions for five growth requests described below. Requests 2-5 are funded by an anticipated increased state allocation for the 21 local child support agencies with the highest case-to-employee ratios in the state, which includes Sacramento County. The Department expects this funding to result in a reduction in case-to-employee ratios, increased collections from an increase in newly established cases, increased collections of current support on existing cases, and a reduction in one-time funding required to balance the Department budget. The additional revenue will be used as follows:

- \$20,000 for an architectural services review to evaluate the Department's current and future space needs to determine whether a

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move to a new location is necessary when the Department's existing lease expires in 2020;

- \$1,191,868 to add 14 positions to create a new Enforcement Collection Response Team which will take over a portion of existing tasks, freeing up other teams to focus on enforcement;
- \$524,895 to add two positions to the Review and Adjustment Team to reduce caseload size and facilitate review and modification of zero order cases and four positions to create a new Advanced Collection Team to reduce caseload sizes and increase collections for cases with child support arrears;
- \$120,022 to add one Process Server position, one vehicle, and increase the process server contract to increase the number of summons and complaints being served, which will result in an increase in establishment of child support orders; and
- \$449,336 to add two positions to oversee a new Asset Locate Reservist Team (ALERT) consisting of 11 existing positions to focus on asset and physical location with the goal of increasing establishment of new child support orders and increasing collections on established child support cases; one position to create a Talent Acquisition and Development Division to take over the Staff Development and Training Team; and one position to provide budget, purchasing, and facilities support to the Administration Division.

Child Support Services is funded by state and federal revenue and trust fund balance. It has not typically received a Net County Cost allocation.

#### Conflict Criminal Defender

The Recommended Budget for the Conflict Criminal Defenders reflects a \$92,000 (0.85%) decrease in appropriations, a \$123,000 (63.1%) increase in revenue, and a \$215,000 (2.0%) decrease in Net County Cost. The decrease in appropriations is due to the District Attorney no longer charging the Conflict Criminal Defenders for discovery costs, a \$215,000 decrease from the FY 2018-19 Adopted Budget. Appropriations for legal services, by far the largest component of the Conflict Criminal Defenders Budget (83% of total appropriations) have also been reduced by \$60,000 to \$8,932,000, the result of a decision by the Public Defender's Office to assume responsibility for all homicide cases unless there is an actual conflict. The increase in revenue is due to handling additional state prison cases, which are reimbursed by the state.

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Cooperative Extension

The Recommended Budget for the Cooperative Extension reflects a \$32,445 (8.2%) increase in appropriations and Net County Cost. The primary reason for these increases is increased salary and benefit costs related to the staffing of the Multi-County Partnership by the University of California Extension Service.

The Recommended Budget also includes a Growth Request of \$4,000 to cover the County's share of cost for an additional .15 FTE administrative support position being assigned to Sacramento region, Multi-County Partnership 4-H program.

Coroner

The Recommended Budget for the Coroner's Office reflects a \$557,564 (6.6%) reduction in appropriations, an \$187,875 (12.4%) increase in revenue and a \$745,439 (10.7%) decrease in Net County Cost. The decrease in appropriations is due primarily to the transfer of building debt service costs to the Capital Construction Fund in the amount of \$647,609 to help balance the General Fund Budget. The projected increase in revenue is due primarily to increased caseloads from contracted services provided to other agencies and additional revenues anticipated from the transfer of decedents to the Los Rios Community College Funeral Services Program.

The Coroner's requested budget also included one Growth request totaling \$178,562 in Net County Cost for a 1.0 FTE Assistant Coroner position. No funding is recommended for this request at this time because resources are not available.

Correctional Health Services

The Recommended Budget for Correctional Health Services (CHS) reflects an \$8.4 million (18.6%) increase in appropriations, a \$590,000 (10.0%) increase in revenue, and a \$7.8 million (19.9%) increase in Net County Cost. The increase in appropriations is the net result of expenditure increases and decreases in a number of areas, including:

- Increased salary and benefit costs for existing employees, including the full-year cost of funding positions added for half a year in FY 2018-19 in response to the lawsuit against the County concerning conditions of confinement in the jails (approximately \$2.9 million);

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- Increased pharmaceutical supplies costs due to rising prices and increased utilization (approximately \$1.2 million);
- Decreased hospital costs as a result of the Medi-Cal Inmate Program, which has shifted payment responsibility for inmates housed in hospitals for more than 24 hours from the County to the State Medi-Cal program (approximately \$1.5 million);
- Increased psychiatric services contract costs reflecting a full year of costs for contracts that were added in FY 2018-19 to help address conditions of confinement in the jails (approximately \$1.7 million); and
- Five Recommended growth requests for CHS totaling \$5,332,663 in net county cost and including 12.0 FTE additional positions. Four of the requests (costing approximately \$5 million) are related to the lawsuit filed against the County concerning conditions of confinement in the County jails:
  - Additional contracted psychiatric services to support the new Intensive Outpatient Psychiatric (IOP) Units at the Main Jail and Rio Cosumnes Correctional Center (\$3,000,000);
  - 2.0 FTE Physician 3 and 2.0 FTE Medical Assistant Level 2 positions to improve the access and timeliness of physician and nursing services at the booking and intake unit and medical infirmaries at the Main Jail (\$842,516);
  - 1.0 FTE Human Services Program Planner Range B, 1.0 FTE Registered Nurse D/CF Level 2, and 2.0 FTE Administrative Service Officer 1s to develop Correctional Health Services' quality assurance, compliance, and training functions (\$578,164); and
  - Additional positions and position reallocations to provide for adequate care, including the addition of 2.0 FTE Supervising Registered Nurse D/CFs and 2.0 FTE and re-allocating 1.0 FTE Dentist 2 position to a Sr. Dentist Management position and 1.0 FTE Pharmacist position to a Pharmacy Manager (\$578,516).

The fifth recommended Growth request provides \$333,467 in funding for the acquisition of new automated medicine dispensing equipment (first year of a five-year purchase agreement). The existing equipment has reached the end of its useful life and is no longer supported by the vendor.



Health Services

The Recommended Budget for Health Services reflects an \$8.4 million (4.3%) increase in appropriations, a \$7.0 million (4.4%) increase in revenue and a \$1.4 million (4.0%) increase in Net County Cost. The increase in appropriations is primarily due to salary and benefit cost increases for existing staff and budgeting for a full year of the Medi-Cal Alcohol and Drug services expansion. The increase in Revenue is primarily due to additional federal financial participation revenue for mental health and Drug Medi-Cal services.

The Department's Requested Base Budget (the cost of existing staff and programs), before reductions in appropriations due to the receipt of reimbursements from restricted funds, reflected a \$14.5 million (3.4%) increase in expenditures, a \$5.2 million (2.3%) increase in restricted reimbursements, a \$7 million (4.3%) increase in revenue and a \$2.3 million (6.4%) increase in Net County Cost. The increase in restricted reimbursements was the net result of a \$7.1 million increase in Mental Health Services Act reimbursements and a \$1.9 million reduction in Realignment reimbursements.

The Recommended Budget includes the following cost savings totaling \$1.0 million (\$843,000 Net County Cost) as a result of revenue loss and to help balance the General Fund Budget:

- \$326,724 from the reduction of 4.0 FTE (57% of staff) and a reduction in contracted Medical Director services effective October 1, 2019, in Emergency Medical Services. The reduction is due to the loss of Vehicle Code Fine revenue. The Department is working on a fee package to fund these positions after October 1<sup>st</sup>;
- \$170,686 from the elimination of a 0.6 FTE vacant Nutrition Assistant and 1.0 FTE vacant Nutrition Program Coordinator in County of Sacramento Women, Infants and Children program due to the California Department of Public Health Grant reduction;
- \$220,984 from the elimination of 1.0 FTE vacant Physician 3 in the Clinic Services budget. This will affect the service re-engineering currently in progress. In addition \$33,015 in Realignment reimbursement was shifted from the Medical Treatment Payments budget to help fund clinic services;
- \$145,557 from the elimination of two vacant 0.5 FTE Senior Therapist positions California Children's Services that provide direct physical and occupational treatment to children and young adults with qualifying disabilities;

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- \$98,392 from the elimination of public outreach/information regarding sexually transmitted diseases due to loss of one-time grant revenue for the Human Immunodeficiency Virus/Sexually Transmitted Disease (HIV/STD) Prevention and Surveillance Program; and
- \$79,225 from the elimination of 1.0 FTE vacant Communicable Disease Investigator in the public health tuberculosis (TB) control program.

The Recommended Budget includes funding for six Growth requests for DHS with appropriations totaling \$548,335, fully funded by revenue and reimbursements from the MHSA Fund.

- \$121,605 for a 0.6 Pharmacist position to assist with on-site chart audits;
- \$99,084 for 1.0 FTE Administrative Services Officer to provide administrative support for the Cultural Competency Unit in Mental Health;
- \$96,555 for 0.8 FTE Senior Mental Health Counselor to assist with the Stop Stigma Speakers Bureau project;
- \$78,282 for 1.0 FTE Accounting Technician for the Ryan White program;
- \$93,922 for 1.0 Health Educator for the Tobacco Education Program; and
- \$58,887 to reallocate 0.5 FTE Public Health Nurse Level 2 to 1.0 FTE Public Health Nurse Level 2 for the Psychotropic Medication Monitoring and Oversight program to follow up on foster youth on psychotropic medication.

The Recommended Budget for Health Services reflects a \$14 million (3.3%) increase in expenditures, before reductions for restricted reimbursements, compared to the FY 2018-19 Adopted level.

In addition to the recommended Growth requests, DHS submitted six additional Growth requests totaling \$5.9 million in net appropriations (\$5.7 million Net County Cost). These Growth requests are summarized in the Program Information section for DHS. No funding is recommended for these requests at this time because resources are not available.

#### Health Medical Treatment Payments

The Recommended Budget for Health – Medical Treatment Payments reflects a \$1.6 million (100%) decrease in appropriations, a \$500,000 (100%) decrease in revenue and a \$1.1 million (100%) decrease in Net County Cost.

In addition to Net County Cost and Federal Low Income Health Plan revenue, the Health – Medical Treatment Payments budget has historically been funded

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with a Public Health Realignment reimbursement (negative appropriation) from the 1991 Realignment Restricted Fund. The FY 2018-19 Adopted Budget for Health – Medical Treatment totaled approximately \$3,983,000 in expenditures, before reducing appropriations by the amount of the restricted fund reimbursement, funded by \$2,389,000 in restricted fund reimbursements, \$500,000 in revenue and \$1,094,000 in Net County Cost. The FY 2019-20 requested Base Budget totaled approximately \$2,598,000 in gross expenditures, funded by \$2,131,000 in restricted reimbursement and \$467,000 in Net County Cost. The \$1.39 million reduction in base expenditures is due to the end of payment obligations under the Low Income Health Program (which also resulted in the \$500,000 revenue reduction) and a small reduction in Children’s Health Services expenditures due to reduced demand for services.

The Recommended Budget also includes a \$500,000 reduction in Specialty Health Services for the Healthy Partner’s Program as part of the effort to help balance the General Fund Budget. With this reduction, the budget will still include approximately \$1.76 million for Healthy Partners specialty care, an amount that is significantly higher than historic expenditures. The Health Services Department does not anticipate that a reduction of this level will have an impact on service provision.

#### Human Assistance – Administration

The Recommended Budget for Human Assistance – Administration reflects a \$14,313,793 (4.8%) increase in appropriations, a \$13,580,725 (5.0%) increase in revenue and a \$733,068 (3.1%) increase in Net County Cost.

The Human Assistance – Administration Base Budget (the cost of current staffing and programs) reflects a \$30.8 million increase in appropriations. The increase is primarily due to \$11.5 million in increased salary and benefit costs for existing positions, \$1.1 million in increased services and supplies costs, a \$.9 million reduction in 1991 Social Services Realignment reimbursement allocated to the Department, a \$3.7 million reduction in Family Support Realignment reimbursement, and \$13 million in contract increases, the majority of which are funded by additional State revenue. Existing homeless contracts are being increased by \$7.3 million due to additional State Homeless Emergency Aid Program (HEAP) and California Emergency Solutions and Housing (CESH) funding, which will allow DHA to expand capacity for the Emergency Family Shelters, the Full Service Rehousing Shelters, and the Flexible Supportive Rehousing Program. The Diaper Assistance, CalWORKs Housing Support, and CalWORKs Home Visiting Initiative client services

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contracts are being increased by a total of \$4.2 million due to anticipated additional State funding for the programs.

The Governor's January Proposed State Budget estimates a continued Statewide caseload decline in both the CalWORKs and CalFresh programs, which results in reductions in both the CalWORKs Single Allocation and CalFresh Administration allocation (a total of approximately \$5.1 million). Though Sacramento County has also experienced caseload decline, it would not be possible for the Department to absorb increases in the cost of doing business within projected Federal and State revenues without a significant increase in Net County Cost. Thus, the Recommended Budget includes \$16.5 million in reductions to help balance the General Fund Budget, including \$5.1 million in categorical reductions related to decreased categorical funding and \$11.3 million in non-categorical reductions.

The reductions are summarized below; additional detail can be found in the Program Information – Unfunded section for this budget unit:

- \$11.3 million in staffing reductions, which includes the deletion of 93.5 vacant CalWORKs, CalFresh, Clerical and Support, and Management positions. The Department also plans to not fill certain positions as they become vacant, providing increased salary savings;
- \$280,000 in reductions to employee training contracts;
- A \$173,000 reduction resulting in the elimination of the InTelegy data analysis contract;
- A \$300,000 reduction resulting in the elimination of four CalFresh Outreach and Referral contracts with Asian Resources Inc. Community Link, River City Food Bank, and Sacramento Food Bank & Family Services;
- \$946,000 in reductions to CalWORKs contracts, including a \$100,000 reduction to the Sutter Health Family Life Program contract, a \$161,000 reduction to the Sacramento Employment and Training Agency One-Stop employment services contract, \$212,000 reduction to the Child Action, Inc. Resource and Referral and Provider Enrollments contract, and a 15% reduction to all CalWORKs Expanded Subsidized Employment contracts;
- A \$172,000 reduction to the Document Fulfillment Services contract;
- A \$336,000 reduction resulting in the elimination of the Pacific Institute leadership development contract;
- A \$200,000 reduction resulting in the elimination of the Open Square Connect contract;

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- An \$850,000 reduction from \$2.3 million to \$1.5 million to Information Technology contracts;
- A \$1 million reduction, from \$2 million to \$1 million, to Facilities projects which will limit facility projects to the launch of the new Greenhaven office and those repairs necessary to address health and safety concerns;
- A \$50,000 reduction to the Homeless Point in Time Count because the Count happens biennially and funding is not needed in FY 2019-20;
- A \$96,000 reduction to the Area 4 Agency on Aging contract which removes the FY 2019-20 continuity contribution and partially removes the FY 2018-19 continuity contribution, which are designed to build budget reserves for the Area 4 Agency on Aging;
- A \$700,000 reduction to Full Service Rehousing Shelter (Homeless Initiative 3) Rehousing Services;
- A \$117,000 reduction to information technology fixed asset planned purchases.

Human Assistance – Aid Payments

The Recommended Budget for Human Assistance – Aid Payments reflects a \$7.6 million (4.4%) increase in appropriations, a \$3.7 million (2.4%) increase in revenue, and a \$3.9 million (23.3%) increase in Net County Cost. The increase in appropriations is primarily driven by policy changes and caseload and cost trends. Caseloads are anticipated to continue to decline in CalWORKs, however, based on the Governor's Proposed State Budget, CalWORKs grants are anticipated to increase by approximately 13% effective October 1, 2019, as part of an effort to bring CalWORKs grants up to 50% of the Federal Poverty Level. The County's share of this cost increase is 2.5%. Additionally, CalWORKs Trafficking Crime Victims Assistance Program caseloads and expenditures projections increased, for a total CalWORKs increase of \$16.6 million. Foster Care programs are anticipated to continue to experience caseload decline, which is partially offset by cost increases associated with Continuum of Care Reform (CCR) for a total cost decrease of \$700,000. Adoptions Assistance caseloads are anticipated to increase resulting in a cost increase of \$1.1 million. Kinship Programs caseloads and costs are anticipated to decrease resulting in a \$500,000 decrease in costs. On December 12, 2017, the Board of Supervisors approved a General Assistance phased in grant increase. The final step of the phased in increase will occur in January, 2020. The increase is partially mitigated by declining caseloads for an overall increase of \$500,000 in General Assistance costs. Cash Assistance Program for Immigrants (CAPI), Refugee Cash Assistance, Work Incentive Nutritional Supplement, and State Utility Assistance Subsidy caseloads are anticipated to decline, which is offset by a 2.5% CAPI grant increase resulting in no net change. In addition to the caseload and cost

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trends noted above, the Foster Care, Adoptions Assistance, Kinship, and Approved Relative Caregiver program estimates include the annual legislated California Necessities Index (CNI) increase estimated at 4.23%, which has a total cost of \$7.1 million.

The increase in Net County Cost is the net result of a number of factors, including the \$500,000 increase in General Assistance costs mentioned above, and the County's share of increases to CalWORKs grants and legislated California Necessities Index increases. An \$800,000 decrease in 1991 Social Services Realignment reimbursement allocated to the Department is mitigated by an \$800,000 increase in 2011 Protective Services Realignment reimbursement; however, because program costs increased, this relatively flat Realignment allocation resulted in an increased Net County Cost. CalWORKs-related Realignment funding sources, including CalWORKs MOE, Child Poverty and Family Supplemental Support, and Family Support, increased by a total of \$16.6 million, primarily due the estimated need to support CalWORKs cost increases. These funding sources are primarily used by the State to support CalWORKs in lieu of State General Fund.

The following table summarizes the budgeted expenditures by aid type in this budget unit.

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	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>Increase /</b>
<b>Aid Payment Type</b>	<b>Adopted Budget</b>	<b>Proposed Budget</b>	<b>(Reduction)</b>
CalWORKs	\$178,617,152	\$195,201,879	\$16,584,727
CalWORKs Homeless Vouchers	\$38,565	\$44,499	\$5,934
Foster Care Assistance	\$89,088,570	\$91,899,936	\$2,811,366
Kin-GAP / Fed-GAP	\$8,978,273	\$8,880,608	(\$97,665)
Adoption Assistance Program	\$69,102,728	\$73,129,891	\$4,027,163
Cash Assistance Program for Immigrants	\$20,468,230	\$21,401,648	\$933,418
Refugee Cash Assistance	\$1,331,207	\$437,951	(\$893,256)
General Assistance	\$12,922,344	\$13,385,291	\$462,947
Regional Transit Bus Pass/Tickets	\$2,215,136	\$2,215,136	\$0
WINS \ SUAS \ TCVAP	\$1,882,206	\$1,995,615	\$113,409
Approve Relative Caregiver	\$1,052,054	\$1,297,615	\$245,561
<b>Aid Payment Subtotal</b>	<b>\$385,696,465</b>	<b>\$409,890,069</b>	<b>\$24,193,604</b>
<b>Realignment Reimbursements</b>			
CalWORKs MOE	(\$63,045,572)	(\$69,006,186)	(\$5,960,614)
AB85 Child Poverty	(\$24,613,295)	(\$35,259,009)	(\$10,645,714)
AB85 Family Support	(\$30,767,202)	(\$30,767,202)	\$0
1990/91 Soc Svs Realignment	(\$29,685,759)	(\$28,877,527)	\$808,232
2011 Protective Svs Realignment	(\$65,942,932)	(\$66,756,219)	(\$813,287)
<b>Realignment Reimb. Subtotal</b>	<b>(\$214,054,760)</b>	<b>(\$230,666,143)</b>	<b>(\$16,611,383)</b>
<b>Total Appropriation Request</b>	<b>\$171,641,705</b>	<b>\$179,223,926</b>	<b>\$7,582,221</b>

IHSS Provider Payments

The Recommended Budget for IHSS Provider Payments reflects a \$2.0 million (6.5%) increase in appropriations and a \$2.0 million (6.5%) increase in revenue. The primary reason for the increase in appropriations and revenue is an increase in provider hours resulting in increased insurance premium costs fully offset by an equal increase in revenue. Although the Governor's proposed State budget includes adjustments to the IHSS MOE resulting in relief to counties compared to what otherwise would have been the case, the County's IHSS Maintenance of Effort (MOE) requirement is estimated to be \$7.4 million higher than in FY 2018-19. The increase is being covered by an additional Social Services Realignment reimbursement to this Budget Unit.

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The Recommended Budget for IHSS Provider Payments totals \$119 million in expenditures, before the reduction in appropriations due to the receipt of Social Services Realignment reimbursements (which are a negative appropriation), funded by \$85.8 million in Realignment reimbursements and \$33.2 million in revenue.

Juvenile Medical Services

The Recommended Budget for Juvenile Medical Services reflects a \$193,828 (2.3%) increase in appropriations, a \$1.1 million (23.8%) decrease in revenue and a \$1.3 million (36.0%) increase in Net County Cost. The increase in appropriations is due primarily to salary and benefit increases for existing staff combined with a reduction in Realignment reimbursements. Revenue decreased due to the timing of receipt of Medi-Cal Managed Care intergovernmental transfer (IGT) revenues (the County received two years' worth of funding in FY 2018-19).

The Recommended Budget also included a \$225,284 reduction in funding for outpatient medical procedures, pharmaceuticals and contracted psychiatrists as part of the effort to balance the General Fund Budget. The Health Services Department indicates that the impact of this reduction will likely be minimal due to the declining juvenile detention population, however they note that one high-needs patient can significantly impact expenditure levels.

Probation

The Recommended Budget for the Probation Department reflects a \$5.1 million (5.2%) decrease in appropriations, a \$4.1 million (13.5%) decrease in revenue and a \$1 million (1.6%) decrease in Net County Cost.

The Probation Department's Requested Base Budget (the cost of current staffing and programs) reflects a \$3.1 million (2%) increase in expenditures, before the reduction in appropriations due to the receipt of restricted reimbursements (reimbursements are a negative appropriation), a \$2.7 million increase in Realignment and Proposition 172 reimbursements, a \$2.9 million reduction in revenue and a \$3.3 million increase in Net County Cost. The increase in Base expenditures was due primarily to a \$4.7 million increase in salary and benefit costs for existing employees, partially offset by a \$1.6 million decrease in debt service costs, which were transferred to the Capital Construction Fund to help balance the General Fund Budget. The reduction in revenue in the Requested Budget is comprised primarily of a \$1 million reduction in SB678 – Community Corrections Performance Incentive funds, an \$800,000 reduction in Post Release Community Supervision funds and a \$2.2 million reduction in Title IV-E Waiver funds.



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The Recommended Budget for the Probation Department includes \$5.5 million in expenditure reductions (\$4.3 million Net County Cost), and the elimination of 14 positions, to help balance the General Fund Budget. These reductions are summarized below. More detail is provided in the Program Information section for this Budget Unit.

- Reduced contracts for various services totaling \$694,500;
- Staffing reduction at the Youth Detention Facility (YDF) that includes a decrease of 6.0 FTE Probation Assistant positions and holding an additional 5.0 FTE Probation Assistant positions vacant as vacancies occur (to be decreased later). The 11.0 FTE represent the staffing for one entire unit YDF (\$1,602,478);
- A decrease of 1.0 FTE Deputy Probation Officer who conducts juvenile home supervision (\$174,932);
- A decrease of 6.0 FTE positions in the Title IV-E Waiver Program, including 1.0 FTE Assistant Probation Division Chief, 2.0 FTE Sr. Deputy Probation Officers, 3.0 FTE Deputy Probation Officers, and 1.0 FTE Human Services Program Planner Range B, and also a reduction in contracted services. This reduction results in reduced appropriations of \$2,890,007 and reduced revenue of \$1,200,000, for a net cost reduction of \$1,690,007; and
- A Reduction of 1.0 FTE Deputy Probation Officer in the Drug Diversion Program (\$166,093).

Probation submitted one growth request totaling \$3,905,268 in appropriations, 21.0 FTE positions, and 3 vehicles. The growth request is for a Pre-Trial Assessment and Monitoring Pilot Program. A portion of the growth request, at a cost of \$1,198,984, is recommended for funding, including 7.0 FTE positions. These positions include 1.0 FTE Supervising Probation Officer, 2.0 FTE Sr. Deputy Probation Officers, 2.0 FTE Deputy Probation Officers, and 2.0 FTE Administrative Services Officers. Funding will come from Community Corrections Local Innovation Realignment reimbursements. This program will use validated risk assessment tools to identify offenders who would otherwise be housed in the County jails pending trial and allow them to remain in the community with appropriate supervision. There is sufficient Community Corrections Local Innovation Realignment resources to fund this program at this level for two years. The Probation department is pursuing other funding opportunities to expand and continue the program.

Public Defender

The Recommended Budget for the Office of the Public Defender (OPD) reflects a \$340,000 (1.0%) increase in appropriations, a \$704,000 (63.9%) increase in revenue, and a \$363,000 (1.1%) decrease in Net County Cost. The OPD's Requested Base Budget (the cost of current staffing and programs) reflects an increase in appropriations of \$1.8 million (5.3%), an increase of \$190,000 (17.0%) in revenue, and a Net County Cost increase of \$1.6 million (4.9%). The requested increased Base Budget appropriations is due primarily to a \$2.2 million (7.2%) increase in salary and benefits costs for existing employees and that the District Attorney is no longer charging the OPD for discovery costs, a \$370,000 decrease in expenses from the FY 2018-19 Adopted Budget. The increase in revenue is due to an increase grant revenue.

The Recommended Budget includes \$1,499,055 in appropriation reductions and shifts attorney time from Net County Cost-funded activities to revenue funded activities (resulting in a \$514,000 increase in revenue) to help balance the General Fund Budget as summarized below:

- A decrease of 1.0 FTE Office Assistant Level 2 and 1.0 FTE Investigative Assistant, delaying merit-based promotions, and holding positions vacant (\$841,977);
- Reducing the equivalent of 1.2 FTE embedded staff from the Department of Technology (\$247,508);
- Reducing certain service and supply account appropriations by a combined \$409,570;
- Reassigning 2.0 FTE Attorneys from felony trial assignment (funded by the General Fund) to State prison cases (reimbursed by the State) results in a revenue increase of \$514,000.

More detailed information about these reductions and staffing shifts are provided in the Program Information

The OPD also submitted one growth request for \$330,183 in funding to support 1.0 FTE Attorney IV and 1.0 FTE Investigative Assistant to implement a Pre-Trial Release Program. Funding for this request is not recommended at this time because resources are not available.

## OTHER FUNDS

### Community Investment Fund

The Recommended Budget for the Community Investment Fund reflects a \$174,000 (38.6%) reduction in appropriations and use of fund balance. The primary reason for this decrease is the use of funding for the Board of Supervisors' District projects. The Community Investment Fund was established in FY 2014-15 with a one-time transfer of \$2 million from the General Fund. Each supervisorial district was allocated \$400,000 to be used for District projects.

### Neighborhood Revitalization Fund

The Recommended Budget for the Neighborhood Revitalization Fund reflects a \$93,193 (9.9%) increase in appropriations, a \$276,197 (100%) reduction in revenue and a \$369,390 (55.8%) increase in the use of fund balance. The increase in appropriations is the net result of increases and decreases in a number of areas including the transfer of \$369,442 to the General Fund's Non-Departmental Revenue Budget unit. This represents the balance of the discretionary resources remaining in this Fund and is being transferred to the General Fund to help balance the General Fund Budget.

The Recommended Budget also includes the appropriation of \$335,000 for neighborhood or corridor improvements in accordance with Board direction, funded by the receipt of a \$335,000 reimbursement (negative expenditure) from the General Fund, reflecting the Sierra 99 Gateway Billboard revenue received, or expected to be received, in the General Fund through FY 2019-20, less project expenditures that have already occurred.

### Public Safety Sales Tax Fund

Proposition 172 revenue is received, budgeted for, and recognized as revenue in this restricted fund. Resources are transferred from this Fund to relevant General Fund departments, where it will be budgeted as a reimbursement (negative appropriation).

The Recommended Budget for the Public Safety Sales Tax Fund reflects appropriations and revenue of \$131,830,208, an increase of \$8,247,170 (6.7%) compared to the FY 2018-19 Adopted Budget.

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1991 Realignment Funds

The Recommended Budget for the 1991 Realignment Funds reflect a \$10,897,233 (3.1%) increase in appropriations, an \$11,360,028 (3.4%) increase in revenue and a \$462,795 (3.7%) reduction in the use of fund balance. The FY 2019-20 Recommended Budget reflects a beginning available balance of \$11.9 million composed of \$9.8 million in reserves and \$2.2 million in anticipated carryover. The Budget recommends the release of the entire \$9.8 million in reserves, so that all of the beginning balance will be used to cover appropriations. Appropriations include \$356.8 million in allocations to General Fund departments, a \$11.2 million (3.4%) increase over the amount allocated to General Fund departments in the FY 2018-19 Adopted Budget, and a \$217,927 allocation to the IHSS Public Authority, a \$341,079 decrease from the amount allocated in the FY 2018-19 Adopted Budget due to the fact that additional IHSS Public Authority Administration funding is anticipated from the State.

2011 Realignment Funds

The Recommended Budget for the 2011 Realignment Funds reflects a \$10,424,558 (3.3%) increase in appropriations, an \$11,178,807 (3.7%) increase in revenue and a \$754,249 (7.9%) decrease in the use of fund balance. The FY 2019-20 Recommended Budget reflects a beginning balance of \$10.3 million, composed of \$4.6 million in anticipated carryover and \$5.6 million in reserves. The Budget recommends the release of \$4.8 million of the reserves and proposes the creation of a new \$656,511 Community Corrections Planning Reserve. With these adjustments, the Fund will have remaining a Community Corrections Local Innovation Reserve of \$770,223 and the \$656,511 Community Corrections Planning Reserve. Appropriations include \$325.2 million in allocations to General Fund departments, a \$10.4 million (3.3%) increase over the amount allocated in the FY 2018-19 Adopted Budget.

Transient Occupancy Tax Fund

The Recommended Budget for the Transient Occupancy Tax (TOT) Fund reflects a \$949,618 reduction in appropriations, a \$9,400 increase in revenue and a \$959,018 (93.3%) decrease in the use of fund balance. The primary reason for these decreases is that the FY 2018-19 Adopted Budget use of fund balance reflected the carry-over of unspent Board District and Community funds. The Recommended Budget assumes that all District and Community funds will be spent by the end of the current (2018-19) fiscal year. Any unspent funds will be appropriated in the September

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Adopted Budget, once the County's books are closed and we know how much remains unspent.

Economic Development Fund

The Recommended Budget for the Economic Development Fund reflects a \$28.8 million (77.3%) increase in appropriations, a \$9.4 million (34.1%) reduction in revenue and a \$38.1 million (393.7%) increase in the use of fund balance.

The estimated beginning Available fund balance for this Fund totals \$47.6 million, an increase of approximately \$35.2 million from the FY 2018-19 Adopted available balance. This is the net result of transferring \$38.7 million in federal environmental clean-up and redevelopment bond proceed resources related to the former Mather and McClellan Air Force Bases that were previously held in unbudgeted funds into this budgeted Fund as part of the on-going effort to appropriately account for these resources, partially offset by a reduction in the available balance due to budget and financial transactions during FY 2018-19. The Recommended Budget also reflects the cancellation of the \$246,282 Reserve for the North Area Transfer Station. With this cancellation, the Fund will have approximately \$5.4 million in five reserves.

The primary reason for the increase in appropriations is that all of the additional fund balance is being appropriated. The Economic Development Department does not believe that most of this money will actually be spent in FY 2019-20 and will be recommending the establishment of appropriate reserves in future years.

The primary reason for the decrease in revenue is that resources that were previously received as revenue from unbudgeted funds are now included in fund balance.

Airport Funds

The Recommended Budget for the Airport Funds (Airport System and Capital Outlay Funds) reflects a \$40.2 million (12.2%) decrease in appropriations, a \$30 million (14.2%) increase in revenue and a \$70.2 million reduction in the use of fund balance. The primary reason for the decrease in appropriations is a decrease in expenditures on capital and maintenance projects; the FY 2018-19 Capital Improvement Plan (CIP) included a total of \$123.6 million in Airports projects and the FY 2019-20 CIP includes a total of \$76.3 million in Airports projects. The decrease in appropriations is partially offset by increases in salaries and benefits costs and increased services and supplies

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costs such as a \$2.1 million increase in custodial services and \$650k increase in utility costs driven by increased passenger growth. Airports revenues, which are largely driven by passenger growth, are anticipated to increase by \$30 million (14.2%). The increase is a result of increased Nonairline revenues such as parking, rental car, food and beverage, merchandise, and ground transportation, and increased Airline revenues pursuant to the Scheduled Airline Operating Agreement and Terminal Building Lease.

The Department of Airports submitted seven growth requests totaling approximately \$3.6 million and 30 new positions. The Airports System has experienced significant growth in enplaned passengers and cargo activity over the past six years, which led to a need for additional capacity to meet the needs of passengers, tenants, and other stakeholders who utilize the Airports System. The Recommended Budget includes six growth requests totaling approximately \$3.5 million and the addition of 29 new FTE as described below:

- \$1,126,850 to add 13 FTE to improve airport safety and security by adding staff in the areas of safety management, terminal and landside operations, and Airports Fire;
- \$100,318 to add 1.0 FTE Communication and Media Officer I position to address customer service and communications needs;
- \$940,638 to add 11 FTE to maintain aging facilities and assets by adding architect, facility contract oversight and inspections, and maintenance capacity;
- \$252,235 to add 2.0 FTE and reallocate an existing position to invest in demand driven programs by adding project management and construction design and feasibility analysis capacity;
- \$163,060 to add 2.0 FTE administrative support positions to free key staff to focus on their primary missions; and
- \$896,818 in funding for 4.0 FTE Sheriff Airport Law Enforcement positions to assist with implementation of new programs and requirements and law enforcement needs at the Airports.

Funding for a growth request for an Airports Fire administrative support position is not recommended at this time.

#### Metro Airpark CFD Fund

The Recommended Budget for the Metro Airpark CFD Fund reflects a \$10.8 million (37.8%) decrease in appropriations, a \$5.4 million (31.4%) decrease in revenue and a \$5.4 million (47.7%) decrease in the use of fund balance.

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The primary reason for these decreases is the timing of Metro Air Park I-5 Interchange construction project expenditures. The available fund balance and anticipated revenues will continue to fund this project to expected completion in FY 2020-21.

North Vineyard Station Specific Plan CFD Fund

The Recommended Budget for the North Vineyard Station Specific Plan CFD Fund reflects a \$20.1 million (75.5%) reduction in appropriations, a \$334,000 (48.1%) reduction in revenue and a \$19.7 million (76.2%) reduction in the use of fund balance. These decreases are due primarily to facility reimbursements expected to be made to the Developer in FY 2018-19 for projects included in the Acquisition Agreements approved by the Board.

Clerk/Recorder Fees Fund

The Recommended Budget for the County Clerk-Recorder Fee Fund reflects a \$1.2 million (99.51%) increase in appropriations, a \$1.2 million (62%) increase in revenue and \$49,000 reduction in the addition to fund balance.

This Fund was created in FY 2018-19 to account for the receipt and allocation of certain Clerk-Recorder fee revenue that was previously received by the County in unbudgeted funds and then transferred to Clerk-Recorder's Budget in the General Fund where it was recognized as revenue. This revenue is now received, budgeted for and recognized as revenue in this restricted fund. Resources are transferred from the Fund to the Clerk-Recorder's Department, where it is budgeted as a reimbursement (negative appropriation). In FY 2018-19 resources from two types of fees were included in the Fund. The FY 2019-20 Recommended Budget includes resources from four additional types of fees – Hours, Index, E-Recording and Vital Health Statistics. Resources from these four fees transferred-in from unbudgeted funds increased the Fund's beginning balance by \$5.8 million (most of which is proposed to be reserved). The recommended increase in revenue and appropriations reflects the amount of revenue and expenditures (transfers to the Clerk-Recorder Budget) associated with these four types of fees in FY 2019-20.

Capital Construction Fund

The Capital Construction Fund (CCF) provides for major construction projects as well as minor alterations, improvements and major equipment replacement in County-owned facilities.

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The CCF Recommended Budget includes appropriations of \$76,455,921 million, a \$5 million (7.0%) increase from the FY 2018-19 Adopted Budget level. The increase in appropriations is due to increases and decreases in funding for different capital projects. Major projects in the Recommended Budget include: the Rio Cosumnes Correctional Center (RCCC) Campus Expansion and Infrastructure (SB1022) project, installing safety screening and cell noise monitoring at the Main Jail, replacing the roof and fire alarm at Coroner Crime Laboratory, and various library upgrades.

As part of the Recommended Budget, debt service in the amount of \$2,254,263 is being shifted on a one-time basis from the Probation and Coroner budgets to the CCF to help balance the General Fund Budget. As a result, reductions will be made to the following projects originally scheduled for FY 2019-20:

- Main Jail – Sewage System Grinder – \$589,525;
- Warren E. Thornton Youth Center – Replace Roof – \$393,760;
- Sheriff Administration Building – Carpet, Paint and Minor Tenant Improvements – \$500,000;
- New Administration Center – Pedestrian Bridge Repairs – \$478,537;
- Old Administration Building – Replace or Repair Marble Facade on Building Exterior – \$122,650;
- John M. Price District Attorney Building – Emergency Generator Replacement and Upgrade – \$304,500.

The Recommended Budget also includes an \$8 million Growth Request for the first year of planning, programming and design costs for the construction of a Main Jail annex and other improvements to the jails to address issues identified in the lawsuit against the County concerning conditions of confinement in the jails. Funding will come from a reimbursement (negative expenditure) from the General Fund.

Department of Technology Fund

The Recommended Budget for the Department of Technology (DTech) reflects a \$1.9 million (2%) increase in appropriations and revenue. The primary reasons for the increases in appropriations and revenue is the increase in salary and benefit costs for existing employees.

DTech passed through \$1.5 million in costs to other departments in the Allocated Cost Package (ACP) due to subscriptions that have automatic increases built into their contracts. These costs are related to maintenance and support, cybersecurity, and license renewals to various departments. DTech also reduced costs by \$2.8 million in an effort to reduce ACP service



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costs to all county departments and help balance the General Fund Budget. These reductions include:

- Reduction in contractor hours;
- Elimination of vacant positions (5.0 FTE);
- Various service and supply accounts.

DTech's Recommended Budget also includes two additional Growth requests totaling \$388,497 in appropriations and revenue. These requests are summarized in the Program Information section for this budget unit.

General Services Fund

The Recommended Budget for General Services reflects a \$2.3 million (1.4%) increase in appropriations, a \$3.6 million (2.3%) increase in revenue and a \$1.4 million (49.8%) decrease in use of fund balance. The primary reasons for the increase in appropriations are increased salary and benefit costs for existing staff.

A portion of the Department's costs are allocated to other County departments through the Allocated Cost Plan (ACP). In order to reduce costs to other departments, General Services made reductions totaling \$1.3 million, including reductions in contracted services, extra help in various programs and increased salary savings that will be achieved by not filling positions as they become vacant.

General Services' Requested Budget also included one additional Growth request for \$145,005 that would have been charged to the Capital Construction Fund. This request is not being recommend at this time. The request is summarized in the Program Information section for this Budget Unit.

Liability Property Insurance Fund

The Liability Property Insurance Fund's FY 2018-19 Adopted Budget reflected beginning retained earnings of negative \$27.6 million and the receipt of \$1 million more in revenue than expenditures, with the additional \$1 million used to reduce the retained earnings balance to negative \$26.6 million at the end of FY 2018-19. The budgeted negative retained earnings was the net result of unreserved retained earnings (retained earnings available to cover appropriations) of \$3 million offset by reserved retained earnings (to cover the unfunded actuarial liability) of approximately negative \$30 million. The budgeted beginning and ending retained earnings figures described above

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were estimated approximately one year ago, and were informed by an actuarial study completed in September of 2017.

The most recent actuarial study (completed in September of 2018) projected a significant increase in long-term liabilities of the Liability Property Insurance Fund compared to the previous study. Further, payments for claims and expenses associated with claims during FY 2018-19 is anticipated to be \$5.5 million more than was budgeted. In order to fund the increased claims expense during FY 2018-19, the \$3.0 million in unreserved retained earnings in the Liability Property Fund was appropriated, and \$2.5 million in appropriations was transferred from the General Fund to the Liability Property Fund.

As a result, at the end of FY 2018-19, it is estimated that the Liability Property Insurance Fund will have approximately \$1.0 million in unreserved retained earnings and net retained earnings will increase to approximately negative \$39 million. The budget for the Liability Property Insurance Fund in FY 2019-20 includes for the receipt of revenue in excess of expenditures by \$1 million, which would reduce the net negative retained earnings to approximately \$38 million.

However, if the expense for claims and related costs in FY 2019-20 exceeds the budgeted amount, it is likely that additional resources will need to be transferred to the Liability Property Insurance Fund to cover the cost.

In the longer-term, it is clear that this Fund is not in structural balance and will require a significant increase in charges allocated to County departments.

Parking Enterprise Fund

The Recommended Budget for the Parking Enterprise Fund reflects a \$600,000 increase (17%) increase in appropriations, a \$55,000 (1.9%) increase in revenue and a \$555,000 (79.9%) increase in the use of fund balance. The primary reasons for the increase in appropriations is the re-budget of \$694,711 for the completion of the new parking system in the Public Parking Garage, and for the completion of emergency system and security camera system projects in the Employee Parking Garage.

The Recommended Budget includes the cancellation of \$443,952 in reserved retained earnings to help fund parking garage capital projects.

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Park Construction

The Recommended Budget for Parks Construction reflects a \$1,679,791 (81.9%) decrease in appropriations, a \$591,418 (64.2%) decrease in revenue and a \$1,088,373 (96.3%) reduction in the use of fund balance. The primary reasons for the decrease in appropriations, revenue and use of fund balance is the completion of projects, such as the Mather Fencing Project, and miscellaneous Housing Related Parks Projects (HRPP) in FY 2018-19.

Golf Fund

The Recommended Budget for Golf reflects a \$242,758 (3.1%) decrease in appropriations, a \$97,190 (1.2%) decrease in revenue and a \$145,569 reduction in the use of fund balance. The primary reason for the decrease in appropriations is due to the reduction in Debt service payments in FY 2019-20. The decrease in revenue is due to having a strong period of rain in the spring and anticipating another wet season in FY 2019-20.

The requested budget includes a Growth Request in the amount of \$91,055 in appropriations. This request is summarized in the Program Information section for this Budget Unit. No funding is recommended for this request at this time because resources are not available.

Due to the continuation of rain well into May of 2019, Golf has revised their Year End revenue estimates, and is projected to have a negative Fund Balance at the end of FY 2018-19. Adjustments may be necessary in September once the fiscal year closes.

Roads Fund

The Recommended Budget for the Roads Fund reflects a \$23 million (28.4%) increase in appropriations, an \$11 million (13.4%) increase in revenues, and a \$12 million increase in the use of fund balance. The primary reasons for the increase in appropriations are shifts in construction project timelines, additional road overlay work related to SB 1 funding, and various projects beginning construction. In total, 33 projects will either be continuing or beginning construction. The increase in revenues is due primarily to higher Gas Tax and SB 1 revenues and increased State and Federal revenues from construction projects.

The Recommended Budget reflects a \$400,000 reduction in expenditures and interfund reimbursements due to a decrease in General Fund contributions to the Fund as part of an effort to help balance the General Fund Budget. This

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will result in a reduction in paving as part of Transportation's FY 2019-20 Force Account Paving Project. The reduction equates to approximately seven lane miles of paving that will not be completed as planned. After this reduction, the General Fund will continue to make a \$1 million contribution to the Roads Fund.

Department of Transportation Fund

The Recommended Budget for the Transportation Fund reflects a \$4.5 million (8%) increase in appropriations and revenues. The primary reasons for the increases is increased salary and benefit costs for existing employees and the fact that the FY2018-19 Adopted Budget included a very high salary savings factor due to the uncertainty of SB 1 funding. Positions that were held vacant in FY 2018-19 will now be filled given that voters have confirmed this funding source to remain in place through the defeat of Proposition 6 in the November 2018 election. There is also a \$10,000 approved growth for an arrow board trailer.

Development and Code Services Fund

The Recommended Budget for the Development and Code Services Fund reflects a \$4.8 million (10.6%) increase in appropriations and revenue. The primary reason for the increase in appropriations is salary and benefit cost increases for existing staff, the cost of the 15 positions added during FY 2018-19 and \$194,207 in Recommended Growth requests to upgrade the aging Building Permits and Inspection Interactive voice response system and purchase three additional vehicles for Building Inspection staff.

Transportation Sales Tax Fund

The Recommended Budget for the Transportation Sales Tax Fund reflects a \$5.4 million (15.8%) increase in appropriations, a \$5.7 million (17.8%) increase in revenues and a \$259,000 (10.9%) reduction in the use of fund balance. The primary reason for the increase in appropriations and revenues is several large projects that will take place during the year, such as the Program Master Plan, Garfield Ave Bike/Pedestrian Improvements, and Power Inn Road Sidewalk Improvements-Loucreta to Florin.

Solid Waste Enterprise Fund

The Recommended Budget for the Solid Waste Enterprise Fund reflects a \$6.4 million (6.7%) increase in appropriations, a \$2.7 million (3.1%) increase in

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revenue and a \$3.8 million (34.3%) increase in the use of fund balance. The primary reasons for the increase in appropriations are increased salary and benefit costs for existing staff, increased consulting work on routing, rate increase and organics recycling analysis, liability costs, increased single stream recycling and green waste processing costs, equipment maintenance and fuel, leachate disposal costs, liability costs, consulting costs related to routing, rates and organics recycling and costs related to utility billing. The increase in revenue is due to an increase in interest income, disposal tipping fees, and electricity sales. The increase in use of fund balance reflects the fact that costs are increasing faster than revenues.

The Recommended Budget also includes funding for ten growth requests totaling \$1,030,895:

- Appropriation for a consultant to study the current Compressed Natural Gas fueling infrastructure;
- Appropriation for a consultant to study the current collection vehicle routing;
- Extra Help for intermittent staff to support increased work in collection operations and recycling contamination surveys;
- Addition of 2.0 FTE Transfer Equipment Operators to provide support for operations due to increased waste tonnage being delivered to the North Area Recovery Station (NARS) facility;
- Extra Help for intermittent staff to support the increased traffic volume at the Recovery Station;
- Addition of 1.0 FTE Assistant Engineer - Civil Level 2 due to increased environmental monitoring and reporting associated with landfill gas at the Kiefer Landfill;
- Addition of 1.0 FTE Safety Specialist to provide support to operations due to increased waste tonnage being delivered to the NARS facility;
- Funding for a consultant to study the current operations between Fleet Operations in the Department of General Services and DWMR to find ways to reduce costs and increase efficiencies;
- Funding for embedded Department of Technology (Dtech) Geographic Information System Analyst Level 1 to review geographical layouts to best utilize overall space and provide support to the Engineering Division and on new systems and routing activity; and
- Funding for embedded Dtech Information Technology Analyst Level 1 to provide desktop and server support, manage and maintain hardware and software, troubleshoot problems, and manage projects.

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Solid Waste Enterprise Capital Outlay

The Recommended Budget for the Solid Waste Enterprise Capital Outlay Fund reflects a \$9.3 million (143.1%) increase in expenditures, no change in revenue, and \$9.3 million (145.9%) increase in the use of fund balance. These increases are the result of higher costs for equipment purchases and capital projects, including \$12,826,760 in costs for Phase 1 of the construction and lining of an additional landfill module (Module 4) and supporting infrastructure at Kiefer Landfill.

The Recommended Budget also includes funding for one growth request totaling \$280,808 for an additional knuckle boom truck to support Appointment Based Neighborhood Cleanup and illegal dumping control.

Water Agency – Zone 11 Drainage Infrastructure Fund

The Recommended Budget for the Water Agency – Zone 11 reflects a \$6.3 million (30.6%) reduction in appropriations, a \$1.9 million (25%) increase in revenues, and an \$8.2 million (65.2%) reduction in the use of fund balance. The primary reason for the reduction in appropriations is less credits applied to development fees, the end of the Gerber Creek Phase 3 project, and less engineering services needed. The increase in revenues is due to an anticipated increase in development fees from Elk Grove, Rancho Cordova, North Vineyard Specific Plan, and the Elverta Specific Plan.

Water Agency Enterprise Fund

The Recommended Budget for the Water Agency Enterprise Fund reflects a \$5.1 million (4.9%) increase in appropriations, a \$912,712 (1%) increase in revenues, and a \$4.1 million (18.9%) increase in the use of fund balance. The primary reasons for the increase in appropriations is the cost of several large capital projects, such as the Kammerer Road widening/Lent Ranch to Big Horn project, the Hood Tank and Booster projects, the Mather Tanks Seismic Retrofit project, and several professional services increases related to water conservation. The small increase in revenue is the net result of increase and decreases in a number of revenue sources, including a \$6.5 million decrease in development fees, a \$3.6 million increase in water user fees, a \$3.3 million increase in water service charges related to the 2018 updated rates, and a \$335,000 increase in County pooled interest projections.

The Recommended Budget includes funding for five growth requests totaling \$950,999 to add four various full-time positions, four student interns, one

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extra help maintenance worker, three light vehicles, one heavy vehicle, one dumb trailer, and one equipment attachment. More information concerning these requests is included in the Program Information section for this Budget Unit.

Mental Health Services Act Fund

The Recommended Budget for the Mental Health Services Act (MHSA) Fund reflects a \$7.4 million (8.2%) increase in appropriations, a \$6.2 million (10.4%) increase in revenue and a \$1.3 million (4%) increase in the use of fund balance. The increase in appropriations is due to the transfer of additional reimbursements to the Health Services Department to cover the cost of MHSA-funded programs. The increase in revenue is due to the receipt of additional MHSA revenue from the State and increased interest earnings.

Approximately \$317,244 of the increase in appropriations reflect transfers to the Health Services Department to fund Growth requests:

- \$121,605 for a 0.6 FTE Pharmacist position to assist with on-site chart audits;
- \$99,084 for 1.0 FTE Administrative Services Officer to provide administrative support for the Cultural Competency Unit in Mental Health; and
- \$96,555 for 0.8 FTE Senior Mental Health Counselor to assist with the Stop Stigma Speakers Bureau project.

Sheriff's Restricted Revenue Fund

The Sheriff's Restricted Revenue Fund is new in FY 2019-20 and is used to account for certain revenues that were previously held in unbudgeted funds until transferred as revenue to the Sheriff's Office to support specific expenditures. This revenue includes State Asset Forfeiture revenue, certain federal asset forfeiture revenue and certain civil process fees. Fund balance at the beginning of FY 2019-20 totals \$3,976,973. Revenue received during FY 2019-20 is anticipated to total \$2,163,995. The Recommended Budget includes \$3,155,000 in appropriations – which will be reflected as a reimbursement (negative appropriation) in the Sheriff's Office Budget Unit. The remaining resources in the Fund (\$2,985,968) are proposed to be reserved.

Sheriff's Department of Justice Asset Forfeiture Fund

The Sheriff's Department of Justice Asset Forfeiture Fund is new in FY 2019-20 and is used to account for certain Federal Asset Forfeiture revenue that

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was previously held in unbudgeted funds until transferred as revenue to the Sheriff's Office to support eligible expenditures. This revenue is required by federal regulations to be accounted for separately from other funds. Fund balance at the beginning of FY 2019-20 totals \$1,055,841. Revenue received during FY 2019-20 is anticipated to total \$75,919. The Recommended Budget does not reflect any appropriation, since any reimbursements to the Sheriff's Office from this source are determined during the fiscal year based on identified need. All resources in the Fund (\$1,131,760) are proposed to be reserved.



**FY 2019-20 Recommended Budget  
TRANSIENT OCCUPANCY TAX (TOT) REVENUE AND ALLOCATION**

The FY 2019-20 Recommended General Fund Budget reflects the receipt of \$6,828,000 in TOT revenue, which is \$287,738 (4.4%) more than the amount included in the FY 2018-19 Adopted Budget. The Recommended Budget allocates the \$6.8 million as follows:

- A \$269,000 transfer to Economic Development for Marketing Activities, Targeted Support and Property and Business Improvement District. This reflects a \$70,000 decrease overall in funding by removing TOT Program Administration from Economic Development and a small increase in Business Improvement District;
- A \$3,074,957 transfer to the TOT Fund that along with a TOT Fund carry-forward balance of \$26,562 (\$16,562 in Fund Balance and \$10,000 in interest) will be used to fund a total of \$3,101,519 in programs. Funding for the existing civic programs, Board District Community Service and Neighborhood programs and the TOT Community Grant Program is at the same level as FY 2018-19. The fund balance carry-forward identified here does not include Board district unspent funds from the prior year, which will be available for the Board to allocate;
- \$25,000 to the Department of Finance to cover the cost of audits and related costs;
- The remaining \$3,459,043 is recommended to be retained in the General Fund and used to cover general Net County Cost needs.

The following table provides a more detailed comparison of the FY 2018-19 adopted TOT allocations and the FY 2019-20 recommended allocations.

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<b>Category</b>	<b>Adopted Budget</b>	<b>FY 2019-20 Recommended</b>	<b>Difference</b>
TOT Program Administration	\$ 100,000	\$ -	\$(100,000)
Economic Development & Marketing	\$ 90,000	\$ 90,000	\$ -
Economic Development & Marketing: Targeted Support	\$ 100,000	\$ 100,000	\$ -
Property Improvement District	\$ 49,000	\$ 79,000	\$ 30,000
<b>Total Transferred to Economic Development Fund</b>	<b>\$ 339,000</b>	<b>\$ 269,000</b>	<b>\$ (70,000)</b>
Music Circus Debt Service	\$ 66,000	\$ 66,000	\$ -
Board of Supervisors – Neighborhood Programs	\$ 100,000	\$ 100,000	\$ -
Visit Sacramento	\$ 125,000	\$ 125,000	\$ -
Sports Marketing & Events Support - SCVB	\$ 70,000	\$ 70,000	\$ -
Special Events Support	\$ 100,000	\$ 100,000	\$ -
American River Parkway Foundation	\$ 16,000	\$ 16,000	\$ -
Center for Sacramento History	\$ 232,000	\$ 232,000	\$ -
Powerhouse Science Center - Operating	\$ 93,000	\$ 93,000	\$ -
Sacramento History Museum	\$ 108,000	\$ 108,000	\$ -
Sacramento Metropolitan Arts Commission (Cultural Arts Awards)	\$ 436,000	\$ 436,000	\$ -
Northern California World Trade Center	\$ 10,000	\$ 10,000	\$ -
Organization /Greater Sacramento Area Economic Council	\$ 239,000	\$ 235,519	\$ (3,481)
Commerce	\$ 10,000	\$ 10,000	\$ -
Community Services Projects	\$ 500,000	\$ 500,000	\$ -
Community Grants	\$ 1,000,000	\$ 1,000,000	\$ -
TOT Fund Balance not related to BOS District Funds	\$ (461,944)	\$ (16,562)	\$ 445,382
TOT Interest Income	Included above	\$ (10,000)	\$ (9,400)
<b>Total Transferred to Transient Occupancy Tax (TOT) Fund</b>	<b>\$ 2,643,056</b>	<b>\$ 3,074,957</b>	<b>\$ 431,901</b>
Finance Department for Audits, etc. (General Fund)	\$ 25,000	\$ 25,000	\$ -
<b>Total Allocated to Specific Programs</b>	<b>\$ 3,007,056</b>	<b>\$ 3,368,957</b>	<b>\$ 361,901</b>
Estimated TOT Revenue (General Fund – Non-departmental Revenue)	\$ 6,200,000	\$ 6,828,000	\$ 628,000
<b>Available to Cover General Net County Cost Needs</b>	<b>\$ 3,192,944</b>	<b>\$ 3,459,043</b>	<b>\$266,099</b>

**FY 2019-20 Recommended Budget  
ECONOMIC AND FISCAL CONTEXT**

The national economy grew at a solid pace in 2018, with the Gross Domestic Product (GDP) increasing by 2.9% for the year. GDP growth in 2018 was the strongest since 2015 and significantly better than the 2.2% logged for 2017. GDP grew at an annualized rate 3.2% in the first quarter of 2019. This was a higher rate than most economists were projecting and the best start to a year since 2015. Notwithstanding the strong first quarter numbers, most forecasts project that the rate of growth will moderate over the year, and GDP growth in 2019 and 2020 will be closer to the post-recession average of 2.1%. For example, the most recent report from the Federal Reserve Open Market Committee reflects a median GDP growth forecast of 2.1% in 2019 and 1.9% in 2018 and a report from Beacon Economics projects GDP growth of 2.2% in FY 2019-20.

The national unemployment rate fell to 3.6% in April – the lowest rate since December of 1969 – continuing a decline that began in 2009. A number of economists are now projecting that the unemployment rate will stabilize at that level over the next few years. For example, a recent Federal Reserve Open Market Committee report reflects a median unemployment rate forecast of 3.7% in 2019 and 3.8% in 2020.

The number of jobs added each month has been relatively strong, with non-farm payroll increasing by 263,000 in April, on top of an average monthly gain of 213,000 over the prior 12 months. In addition, we are starting to see evidence of wage growth – though the rate is still less than robust. Over the year ending in April, average hourly earnings increased by 3.2%, which is higher than the rate of inflation. On the other hand, despite significant job growth and the decline in unemployment, the labor participation rate has not changed over the last year, the number of persons employed part-time for economic reasons has remained the same and there has been no change in the number of “discouraged” workers (persons not looking for work because they believe no jobs are available for them).

Housing has been one of the national economy’s strongest growth sectors over the past few years, but it appears that this sector is facing some near-term uncertainty. The U.S. Department of Commerce reported that housing starts fell 0.3% in March, declining in six of the past seven months, and the February decrease in starts was revised upward to 12%. This is the largest decline in housing starts since May of 2017 – the result of persistent weakness in the single-family segment of the market. According to the Department of Commerce, housing starts in March 2019 were 14.2% lower than the number

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of housing starts in March of 2018. Permits for new construction, a sign of future demand, are running 7.8% below the March 2018 level.

Despite recent projections of a slow-down by economists and housing industry analysts, home prices nationally are continuing to increase. A report from Zillow showed that in March the median home price increased by 6.6% over the last year and Zillow projects the median price will increase by 4.1% over the next year.

Home prices in California are also continuing to rise, though at a slower pace. According to a recent report from Zillow, the median home price in California was \$548,700 as of March of 2019, a 2.6% increase over past year. Zillow projects that California home prices will increase by 2% over the coming year.

Locally, the economy continues to show signs of improvement, though not all indicators are positive. A September 2018 report from the U.S. Bureau of Economic Analysis indicates that the Sacramento region's economy grew at an inflation-adjusted rate of 2.4% in 2017, higher than the 2.1% growth rate for all metropolitan areas but slightly lower than the region's 2016 inflation-adjusted growth rate of 2.5%. Between March 2018 and March 2019, the region added 28,300 jobs, a 2.8% increase. However, in March 2019, the region's unemployment rate increased to 4.3% from 4% a year ago. The March 2019 unemployment rate in Sacramento County was also 4.3%. In March, the median value of a home in Sacramento County was \$370,400, according to Zillow, up approximately 4.4% from March 2018. Zillow recently projected that home values in Sacramento County will rise 2.2% over the next year.

The Recommended Budget reflects some of the positive impacts of the improving economy. For example:

- Secured Property Tax and Property Tax in Lieu of Vehicle License Fee (VLF) revenue, which constitute over 65% of the County's discretionary revenue, are projected to grow by 6.3% compared to the FY 2018-19 Adopted Budget level and 6.5% compared to FY 2018-19 estimated actual amounts. This will be the sixth year in a row of increasing property tax revenue from these sources;
- Sales and Use Tax revenue is projected to grow by 3.5% compared to the FY 2018-19 Adopted Budget level and decline by 0.4% compared to the FY 2018-19 estimated actual amount (there were a number of one-time adjustments in FY 2018-19);

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- Transient Occupancy Tax revenue is projected to grow by 4.4% compared to the FY 2018-19 Adopted Budget level and FY 2018-19 estimated actual amount;
- Proposition 172 revenue, which comes from a statewide sales tax levy, is projected to grow by 6.7% compared to the FY 2018-19 Adopted Budget level.

Staff projects that on-going discretionary revenue and reimbursements will grow by approximately \$31 million or 4.9%, compared to the FY 2018-19 Adopted Budget amount, and by \$26.9 million (4.2%) compared to the FY 2018-19 estimated actual amount. However, this growth is partly offset by the following factors:

- The FY 2018-19 Budget was balanced using approximately \$14.1 million in one-time discretionary revenue and the FY 2019-20 Recommended Budget includes less than \$500,000 in one-time reimbursements. Thus, staff projects that total FY 2019-20 discretionary revenue and reimbursements will only grow by \$17.4 million (2.7%) compared to the total FY 2018-19 Adopted Budget level;
- The Recommended General Fund Budget reflects a \$17 million (2.6%) increase in Semi-discretionary reimbursements, not including CalWORKS Realignment. With some limitations, these reimbursements can be used interchangeably with Net County Cost;
- To fund the General Fund's FY 2019-20 Base Budget (that is the cost of funding current staffing and service levels) would require a Net County Cost and/or Semi-discretionary revenue increase of almost \$80 million (10%), due largely to salary and benefit increases for existing staff, the full-year cost impact of staffing and program increases funded for half a year in FY 2018-19 and reductions in certain revenue sources;
- The Recommended Budget includes approximately \$24 million in Net County Cost and Realignment funding for new or enhanced programs, including approximately \$21 million for staffing, contracted services and facility planning and design costs to address deficiencies in the County's jails as part of a multi-year effort to remedy issues raised in the current lawsuit concerning conditions of confinement;
- Balancing the General Fund budget required over \$40 million in program and service level reductions, including the elimination of almost 200 vacant positions. It also required the cancellation of approximately \$12.3 million in General Fund reserves;

**General Fund Five-Year Sensitivity Analysis**

Recognizing that expenditure and revenue decisions made in one year can have a significant effect on the resources that will be available to General Fund

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programs in future years, but also recognizing the difficulties in predicting future year economic and fiscal conditions, we are providing the Board with a Five-Year Sensitivity Analysis that suggests what the impact could be on the General Fund's fiscal condition under three scenarios:

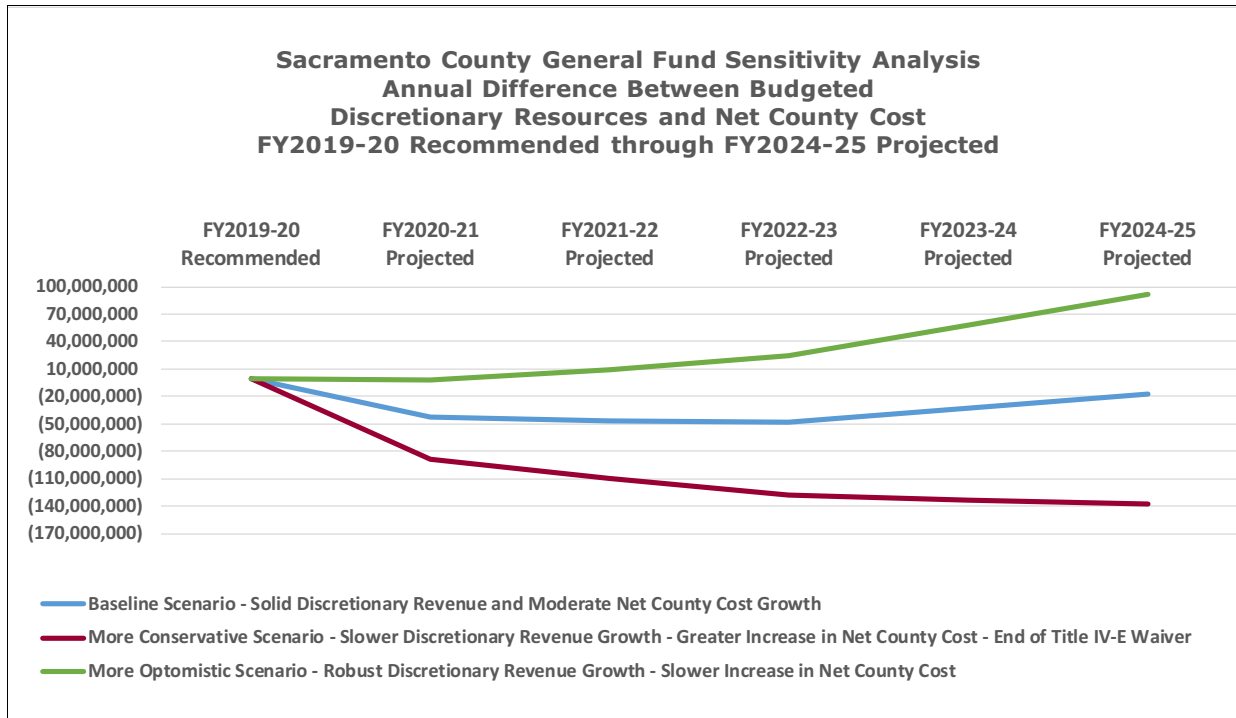
- A "Baseline" Scenario that assumes discretionary revenue and reimbursements will grow at an annual average rate of 5% over the projection period and that Net County Cost will grow by 4.5% in FY 2020-21 (the last year of the three-year phase-in of the impact the County Retirement System's discount rate reduction) and then at a moderate average annual rate of 3%, after adjusting for known or likely changes in Net county Cost. This scenario also assumes that each year's beginning available balance will be 8% of the prior year's budgeted Net County Cost. Based on recent economic trends and fiscal conditions, we believe that this a reasonable scenario to use for fiscal planning purposes;
- A "More Conservative" Scenario that shows what the impact might be if discretionary revenue grew at a slower rate and/or Net County Cost increased at a higher rate than the assumptions used in the Baseline Scenario (the impact of slower discretionary revenue growth is essentially the same as the impact of a greater increase in Net County Cost). This Scenario assumes that both discretionary revenue and reimbursements and Net County Cost will grow at an average annual rate of 4%. This scenario also assumes that the Foster Care Title IV-E Waiver is not renewed, effective with FY 2020-21, and that the General Fund backfills the \$29 million reduction in revenue and that each year's beginning available balance will be 6% of the prior year's budgeted Net County Cost. However, this scenario does not assume additional costs associated with the Hardesty lawsuit;
- A "More Optimistic" Scenario that shows what the impact might be if discretionary revenue grew at a faster rate and/or Net County Cost grew at a lower rate than the assumptions used in the Baseline Scenario. This Scenario assumes that total discretionary revenue and reimbursements will grow at an average annual rate of 6%, that Net County Cost will grow at 4.5% in FY 2020-21 and an average annual rate of 2% thereafter, and that the beginning available balance will be 10% of the prior year's budgeted Net County Cost.

All projections use FY 2019-20 Recommended Budget discretionary revenues and reimbursements and Net County Cost (which already reflects significant reductions in staffing and programs) as a starting point and make certain adjustments based on known or likely changes. Known or likely changes include reductions or elimination of one-time costs or revenues and likely future cost increases, such as estimated costs to address conditions of

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confinement/Americans with Disabilities Act issues in the County jails. None of the scenarios provide funding to cover cost of the Hardesty lawsuit, if the appeals court decision ultimately goes against the County.

The results of these different scenarios are shown in the following table:

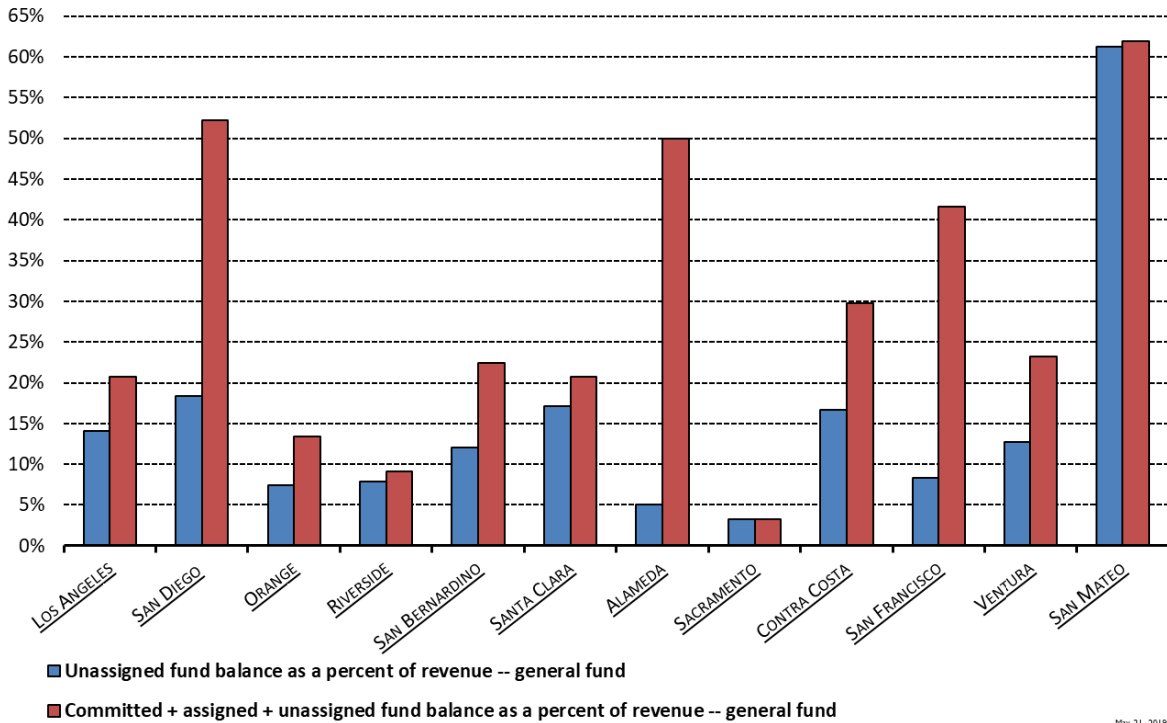


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The following table shows the amount of discretionary fund balance as a percent of revenue for the general funds of selected large counties.

**Discretionary fund balance as a percent of revenue, general fund, selected large counties.**

*Data from CAFRs for Fiscal Year ending June 30, 2018.*



May 21, 2019



**FY 2019-20 Recommended Budget**

**RECENT BOARD INVESTMENTS IN NEW PROGRAMS AND SERVICES**

The FY 2019-20 Recommended Budget includes continued funding for most new or enhanced programs or services approved by the Board over the last five years, including:

**Implementation of a Number of Initiatives to Address Homelessness in our Community**

In recent years, the County of Sacramento has led on several broad multi-agency initiatives to address homelessness. These efforts have built on existing County and community efforts and significantly ramp up Sacramento's response to homelessness.

In FY 2017-18, the Board of Supervisors approved new homeless initiatives with an annualized cost of approximately \$12 million and they became known as the County homeless initiatives operated through the Department of Human Assistance (DHA). In FY 2018-19, the Board continued investing in services to persons experiencing homelessness by allocating \$44 million in Mental Health Services Act (MHSA) funding through the Department of Health Services (DHS) and authorized DHA to accept over \$11 million in State funding, through Sacramento Steps Forward (SSF), for the Homeless Emergency Aid Program (HEAP) and the California Emergency Solutions and Housing (CESH) funding. The MHSA allocation provides expanded services over a three year period for individuals with serious mental illness and/or co-occurring substance use disorders who are homeless or at risk of becoming homeless. The HEAP and CESH funding will allow DHA to expand over the next two years upon the County homeless initiatives by expanding the Emergency Family Shelters to serve an additional seven families per night; expand the Full Service Rehousing Shelter (FSRS) by an additional 40 beds per night; and create a Flexible Housing Pool (FHP) that is modeled after the Flexible Supportive Rehousing Program (FSRP) to serve approximately 600 persons with intensive case management and property related services towards rehousing. The expansion of these programs is expected to commence at the end of FY 2018-19 and be fully implemented in FY 2019-20.

FY 2018-2019 brought full implementation to the County Initiatives and the investments have provided early success and integral collaboration with Behavioral Health, Primary Health, Child Protective Service, Regional Parks, Sheriff, and the Public Defender, as well as with service providers, and other partners. These initiatives provided the framework to allow for the HEAP/CESH collaboration with SSF and cities within the County to provide a larger area of support for persons experiencing homelessness.

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- **County Homeless Initiative #1 Family Crisis Response and Shelters:** The family emergency shelter system was restructured to reach families with high barriers and shelter more families experiencing literal homelessness. Entry has been simplified with an electronic bed reservation system managed by DHA, which also allows alternative resources, including diversion assistance, to be offered. Shelter services are dedicated to rapidly re-housing families into permanent and stable housing. Annually, this initiative is projected to shelter 268 families with an additional 25 families served through transitional housing and move a high percentage of all served to permanent stable homes. DHA staff implemented the new system on October 1, 2017, and in that time 217 families have been placed into the shelters and 83 families (287 persons) have exited the shelter system into stable housing.
- **County Homeless Initiative # 2 Preserve Mather Community Campus:** Operating on a unique County-owned property, Mather Community Campus (MCC) has played an important role providing transitional housing, employment services, and recovery support for individuals and families experiencing homelessness in Sacramento since 1996. MCC continues to operate status quo and currently serves 158 residents, 33 of which are connected to the federally funded Veteran's Grant Per Diem program operated through Volunteers of America (VOA).
- **County Homeless Initiative #3 Full Service Re-housing Shelter (FSRS):** FSRS provides low barrier sheltering for persons experiencing homelessness who have complex behavioral and/or physical health issues that often prevent them from engaging in shelter and re-housing services. Scattered sites across the county are utilized to provide 24-hour accommodations for up to 75 individuals at a time, with consideration for partners, pets and possessions. The shelter operator, Sacramento Self-Help Housing (SSH), provides guests individualized services that enable them to return to permanent housing and stable lives. The FSRS will serve 250 to 300 persons annually. As of March 2019, all fifteen shelter sites are operational with a total of 179 persons served since the first house opened in March 2018 with 71 persons exiting to stable housing.
- **County Homeless Initiative #4 Flexible Supportive Re-housing Program:** FSRP provides highly flexible re-housing and stabilization services to persons who have experienced long-term homelessness, who frequently utilize costly County services (such as behavioral health, emergency response, or jail), but who could, with the right assistance, stabilize in permanent supportive housing. Through a flexible re-housing fund and housing choice vouchers, the FSRP will re-house up to 250 individual and family households in the first year. Since February 1, 2018, all of the top 250 most frequent users of these systems have been assigned to receive intensive case management services through one of

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three providers. All 250 have been enrolled into the program with 212 being housed. The partnership with CPS to rehouse additional families in reunification through a State grant called Bringing Families Home successfully reunified and housed seven families.

Through BFH, CPS was able to house and assist 90 families, many of whom were ready to reunify but did not have housing. CPS was able to house and assist 24 additional families by working with DHA to leverage other housing resources including FSRP as noted above.

In early 2018, the County augmented these initiatives with two additional activities that sought to improve services to youth experiencing homelessness or at risk of homeless and for navigation and re-housing services in unincorporated County areas.

Wind Youth Services has provided prevention, diversion and intervention services to Transition Age Youth (TAY) since the end of FY 2017-18. Since implementation 412 youth (includes duplicates) have been served through prevention and intervention services; 129 were stabilized to avert homelessness and 66 have entered stable housing.

Sacramento Self Help Housing provides Navigation and rehousing services to specific unincorporated areas of the County, including Carmichael, Rio Linda, South Sacramento and Arden-Arcade. These services work in connection with the local Community Homeless Assistance Resource Teams (HART) and have provided services to 306 individuals and connected 75 individuals to shelter and housing since the end of FY 2017-18.

The FY 2019-20 Recommended Budget includes a total of \$20 million (\$9.6 million Net County Cost) to provide continuing support for these initiatives and the expansion offered through HEAP and CESH funding.

**Implementation of the Sheriff's Intelligence-led Policing Model**

In FY 2015-16, the Board of Supervisors provided approximately \$2 million in partial-year funding to begin implementation of the Sheriff's Intelligence-led Policing Model. Intelligence-led Policing is a strategy that combines use of crime intelligence and data analysis with community-oriented policing. In this approach, crime and intelligence analysis will provide law enforcement managers with timely data to allow them to target resources at problems or potential problems more effectively and efficiently. The Sheriff's plan involves assigning dedicated deputies in each community who will become familiar with the people and issues in that community. These deputies will be both a source of intelligence and consumer of intelligence as they work collaboratively with

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community members to address local needs. The ultimate goal is to reduce crime and make communities safer for all residents.

The \$2 million provided in FY 2015-16 allowed the Sheriff to hire 43 field positions, including 28 Deputy Sheriffs and Sergeants. The full-year cost of these positions in FY 2016-17 was approximately \$7 million. The FY 2016-17 Adopted Budget included additional funding to hire eight Crime and Intelligence Analyst positions as the next step in the implementation of this program. In addition, the FY 2017-18 Adopted Budget included funding for the remaining seven Crime and Intelligence Analysts needed to fully implement the Intelligence-led Policing model.

All funded positions are currently filled and fully operational and could have contributed to the overall decrease in reported crime in the Sheriff's jurisdiction, as shown in the following crime statistics.

2017	Homicide	Rape	Robbery	Agg. Assault	Persons Crime	Burglary	Larceny	MV Theft	Arson	Property Crime	Total
January	0	10	69	147	226	245	642	14	1	901	1128
February	0	13	67	131	211	231	493	17	10	741	962
March	4	24	81	150	259	216	552	8	0	776	1035
April	3	24	59	134	220	209	576	10	4	795	1019
May	5	15	77	152	249	226	527	15	0	768	1017
June	5	7	52	136	200	204	510	12	9	726	935
July	3	12	63	148	226	177	617	22	6	816	1048
August	5	8	64	130	207	190	527	13	3	730	940
September	1	13	59	129	202	204	547	23	1	774	977
October	3	9	62	151	225	203	555	19	8	777	1010
November	0	11	65	121	197	165	486	20	9	671	877
December	2	8	54	125	189	222	513	14	4	749	942
<b>Total</b>	<b>31</b>	<b>154</b>	<b>772</b>	<b>1654</b>	<b>2611</b>	<b>2492</b>	<b>6545</b>	<b>187</b>	<b>55</b>	<b>9224</b>	<b>11890</b>
<b>2016 YTD Total</b>	<b>42</b>	<b>155</b>	<b>880</b>	<b>1720</b>	<b>2797</b>	<b>3062</b>	<b>6943</b>	<b>137</b>	<b>68</b>	<b>10142</b>	<b>13007</b>
<b>% Change</b>	<b>-26%</b>	<b>-0.6%</b>	<b>-12%</b>	<b>-4%</b>	<b>-7%</b>	<b>-19%</b>	<b>-6%</b>	<b>36%</b>	<b>-19%</b>	<b>-9%</b>	<b>-9%</b>
<b>Raw Change</b>	<b>-11</b>	<b>-1</b>	<b>-108</b>	<b>-66</b>	<b>-186</b>	<b>-570</b>	<b>-398</b>	<b>50</b>	<b>-13</b>	<b>-918</b>	<b>-1117</b>

2018	Homicide	Rape	Robbery	Agg. Assault	Persons Crime	Burglary	Larceny	MV Theft	Arson	Property Crime	Total
January	0	16	58	123	197	187	537	19	2	743	942
February	1	17	45	126	189	168	395	7	4	570	763
March	1	9	49	132	191	204	531	14	9	749	949
April	3	14	48	106	171	156	444	12	1	612	784
May	1	26	58	132	217	171	494	22	5	687	909
June	1	17	45	134	197	203	432	16	7	651	855
July	7	16	50	162	235	178	466	18	6	662	903
August	2	16	58	106	182	214	445	17	8	676	866
September	2	15	38	127	182	142	465	25	7	632	821
October	3	23	54	123	203	163	496	21	14	680	897
November	6	16	61	107	190	161	438	15	5	614	809
December	2	10	53	133	198	172	443	18	7	633	838
<b>Total</b>	<b>29</b>	<b>195</b>	<b>617</b>	<b>1511</b>	<b>2352</b>	<b>2119</b>	<b>5586</b>	<b>204</b>	<b>75</b>	<b>7909</b>	<b>10336</b>
<b>2017 YTD Total</b>	<b>31</b>	<b>154</b>	<b>772</b>	<b>1654</b>	<b>2611</b>	<b>2492</b>	<b>6545</b>	<b>187</b>	<b>55</b>	<b>9224</b>	<b>11890</b>
<b>% Change</b>	<b>-6%</b>	<b>27%</b>	<b>-20%</b>	<b>-9%</b>	<b>-10%</b>	<b>-15%</b>	<b>-15%</b>	<b>9%</b>	<b>36%</b>	<b>-14%</b>	<b>-13%</b>
<b>Raw Change</b>	<b>-2</b>	<b>41</b>	<b>-155</b>	<b>-143</b>	<b>-259</b>	<b>-373</b>	<b>-959</b>	<b>17</b>	<b>20</b>	<b>-1315</b>	<b>-1554</b>

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The FY 2019-20 Recommended Budget continues to provide full funding for this initiative.

**Behavioral Health Services**

FY 2018-19, funding supported the following behavioral health accomplishments:

- Extensive substance abuse education, prevention, and outreach activities:
  - Sacramento County Opioid Coalition
  - Sacramento County Methamphetamine Coalition
  - Future Forward, Youth Marijuana Prevention Campaign
  - Annual Recovery Happens Events
- Increased substance abuse treatment program capacity:
  - One new Narcotic Treatment Program service provider: Aegis
  - One new Drug Medi-Cal outpatient service provider, TLCS, Inc.
- Drug Medi-Cal Organized Delivery System (DMC-ODS) Waiver Preparation:
  - County Fiscal Plan approved by the State January 23, 2019
  - Readiness Review completed April 15, 2019
  - Extensive training of contracted and County staff in preparation for DMC-ODS implementation
  - Contract negotiations with Drug Medi-Cal providers
- Implementation of a new Mobile Crisis Support Team working with law enforcement in Elk Grove;
- Opening of a new 15-bed crisis residential program for adult mental health clients in District 2 (Henrietta Avenue);
- Mental Health Triage Navigator Program expansion was fully implemented, serving all ages;
- Increased service capacity and housing support for individuals with serious mental illness and/or co-occurring substance abuse disorders and are homeless or at risk of becoming homeless, including an adult outpatient program and a Full Service Partnership program;
- Crisis triage services for youth in three schools: Martin Luther King, Jr. Technology Academy, Albert Einstein Middle School, and Sam Brannan Middle School;
- Implement Consultation, Support and Engagement Teams: mental health services for commercially sexually exploited children and youth;
- Increase capacity of interpretation and translation services provided by the Assisted Access program to also include a new threshold language: Arabic;
- 24/7 mental health crisis support services for foster youth; and

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- Redesign and expansion of “front door” access points by: 1) placing a Sacramento County Mental Health Access Clinician in the county’s homeless shelters, 2) expanding Wellness and Recovery Center adding flexible housing dollars and to add front door access to their North and South sites and 3) expanding the Guest House Homeless Clinic Contract for additional staff and flexible housing dollars.

The FY 2019-20 Recommended Budget includes funding to support the following new initiatives:

- Implementation of the DMC-ODS effective July 1, 2019: Service system with expanded access to high-quality care for Medi-Cal enrollees with substance use disorders (SUD). The goal of the DMC-ODS is to demonstrate how organized SUD care improves beneficiary health outcomes, while decreasing system-wide health care costs. A full continuum of SUD benefits modeled after the American Society of Addiction Medicine (ASAM) Criteria. This approach is expected to provide eligible enrollees with access to the care and services they need for a sustainable and successful recovery. Additionally, this system will have increased program oversight, data collection, reporting, compliance, quality assurance, and utilization management. Services will include: outpatient, intensive outpatient, multiple levels of residential treatment, increase narcotic treatment services, withdrawal management, recovery services, physician consultation, and case management;
- New Supporting Community Connections program to serve the Arabic speaking community;
- New trauma-informed wellness program for the African American community;
- A new 16-bed Psychiatric Health Facility;
- A new MHSA Innovation project – Behavioral Health Crisis Collaborative in partnership with Dignity Health and Placer County;
- Development of mobile crisis support services program targeting vulnerable transition-age youth in places where youth congregate;
- Additional County staff;
- Rate increases for various services providers to support the provision of mental health services.

### **Implementation of the Healthy Partners Program that Provides Healthcare Services to Undocumented Immigrants**

The Healthy Partners program, a limited healthcare benefit program for adult low-income, undocumented, county residents who meet residency, income and other eligibility requirements, was approved during the Fiscal Year 2015-16 June Budget hearings. The program began January 2016, with enrollment

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and primary care, with member services staff enrolling approximately 500 patients per month. Specialty services began in late April 2016. Enrollment was limited to 3,000 members with an age limitation of 19 to 64 years of age. The program reached full enrollment in August of 2016.

On February 6, 2018, staff provided a status update and made recommendations for programmatic change. The Board unanimously approved increasing the enrollment cap from 3,000 to 4,000 members and eliminating the upper age limit of 64 years of age. There was no net increase in funding due to redirection of expenditures from the Healthy Partners Medical Treatment Account for this purpose.

After the February board decision, the following actions were taken: eligibility criteria were immediately changed, those formerly disenrolled were contacted and enrolled if still eligible, and staff worked through the wait list, which was eliminated. As of April 30, 2019, enrollment was at 3,662 due to monthly fluctuations in enrollment/disenrollment.

<b>Comparison FY 2017-18 and FY 2018-19</b>			
	FY 17-18 (12 month)	FY 18-19 (10 month period) 7/1/18 - 4/30/19	Comparison to Last Fiscal Year: Additional services delivered YTD
Diagnostics	1337	617	N/A
Procedures/Surgeries	98	41	N/A
Specialty	1930	1235	N/A

Funding for the Healthy Partners program continues at the same level in the FY 2019-20 Recommended Budget with one exception. The Recommended Budget includes \$1.76 million in funding for specialty care for this program, a \$500,000 reduction from the FY 2018-19 Adopted Budget level. Actual expenditures for specialty care in FY 2018-19 are estimated to be less than \$1.76 million, and the Health Services Department does not believe that this reduction will impact services to participants. In the event there is not sufficient funding to cover the demand for specialty care services, the Health Services Department will prioritize services based on need and cost.

**Implementation of a Strategic Plan to Reduce Disproportionate African-American Child Deaths (Black Child Legacy Campaign)**

On April 7, 2015, the Steering Committee on the Reduction of African American Child Deaths submitted its Strategic Plan to reduce deaths among African-American children between 10 and 20 percent by 2020 in Sacramento County. The Plan focused on the four leading causes of disproportional child deaths:

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1. Deaths related to perinatal conditions;
2. Infant sleep-related deaths;
3. Homicide related to child abuse and neglect;
4. Third party homicides.

The Board of Supervisors endorsed the Strategic Plan on June 16, 2015, and on October 6, 2015, the Board received the Steering Committee's Implementation Plan. The Board also granted the Department of Health & Human Services authority to enter into a \$7.5 million agreement with Sierra Health Foundation's Center for Health Program Management (CHPM) for \$1.5 million per year beginning October 1, 2015 and ending June 30, 2020, to administer the implementation plan that includes six strategic approaches (that responsibility has since shifted to the new Department of Child, Family and Adult Services).

The funding to Sierra Health Foundation's Center for Health Program Management was in addition to \$2.5 million in funding the Board of Supervisors provided to County departments and \$3.7 million in funding from the Sacramento First 5 Commission to address this issue.

Probation Department: Probation's participation in the Black Child Legacy Campaign continues to yield positive outcomes. The juvenile caseloads remain at capacities between 25-30 youth and young adults per officer. The officers supervising these juvenile caseloads continue to provide increased opportunities for treatment, supervision, and services while reducing the risk factors related to third-party homicide by connecting their young adult clients to resources within the Adult Day Reporting Center program.

These probation officers have worked with youth and young adults spanning all seven Black Child Legacy Campaign-focus (BCLC-focus) neighborhoods, several of which are current or expecting parents. Officers actively work with Community Incubator Leads/Multi-Disciplinary Teams (CIL/MDTs) in case planning and have referred youth and young adults to local community-based service providers to address the identified risk factors. The Multi-Disciplinary Teams (MDTs) established continue to engage with stakeholders and the communities being served, further supporting system integration. Additionally, Probation still works with the selected Participatory Action Research/Data Hub Manager and Technical Assistance Provider, LPC Associates, to provide data that will enable the BCLC-focus to produce quarterly neighborhood updates and assess outcomes for the Black Child Legacy Initiative

Department of Child, Family and Adult Services (DCFAS): DCFAS is actively involved in the Black Child Legacy Campaign. Along with the Department of



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Human Assistance (DHA) and the Probation Department, DCFAS has out-stationed staff in Community Incubator Lead (CIL) sites that work together to provide services within seven neighborhoods, with a focus on prevention, early intervention and connecting families to needed services and supports. DCFAS designated seven social workers from the Informal Supervision (IS) program to be co-located at each of the CIL sites. IS social workers provide case management services to keep children and families safely together and prevent entries into foster care. DCFAS also added a Permanency social worker at the North Highlands CIL to serve children and families in that area with the goal of increasing timely family reunification, adoption or guardianship so they can exit safely from foster care as soon as possible.

DCFAS also participates in bi-monthly Multi-Disciplinary Team (MDT) meetings. MDT members include management staff from DCFAS, DHA, Probation, Public Health and Child Support, all out-stationed staff and their supervisors, and community partners such as the Sacramento Employment and Training Agency (SETA) and Birth and Beyond/Family Resource Centers. The goal of the MDT meeting is to promote strong communication and problem solving between multiple systems to ensure that the intent of the County/Community partnership is meeting the needs of the community. DCFAS and DHA staff members co-chair this meeting.

In June 2017, the Board of Supervisors approved three contractors to implement a Sacramento County CPS Cultural Broker Program that specifically focuses on African American families that come to the attention of CPS. Cultural Brokers provide culturally appropriate advocacy and liaison services for families involved with CPS. Cultural Brokers are non-County staff who have a community-based focus and knowledge of the communities that are served.

The model being implemented is also used in Fresno County, which has shown successes in reducing entries and increasing exits for African American children and youth. Margaret Jackson, founder of Cultural Broker Inc., implemented the Fresno model and has provided consultation to both Santa Clara and Alameda Counties to address their issues of disproportionality. Ms. Jackson is a member of DCFAS' ongoing implementation team and serves as a County consultant. Desired outcomes for this program are reduced entries into foster care, increased exits out of foster care, increased relative placements, and ultimately, increased trust from members of the African American communities, as all work together to strengthen families and keep children out of foster care.

Funding for these activities related to reducing disproportionate child deaths continues in the FY 2019-20 Recommended Budget.

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**Implementation of the Title IV- E Foster Care Waiver Program**

In October 2014, the County began participating in the Title IV-E Foster Care Waiver program. This five-year pilot program replaces a previously uncapped federal funding stream with a capped amount of federal funds, requires the County to spend local funds at a minimum level (a maintenance of effort requirement based on FY 2013-14 local spending levels for traditional child welfare services) and provides greater flexibility in the use of federal funds. The goal of the program is to provide counties with the incentive and flexibility to control foster care costs and achieve better outcomes for foster care youth.

With approval from the Board of Supervisors, Sacramento County Child Protective Services invested in Intensive Family Finding services and supports, Prevention services for children ages six to eighteen in the nine (9) Birth and Beyond Family Resource Centers in the county, and expansion of the Early Intervention Family Drug Court. The Probation Department added 15 staff and invested in Prevention Wraparound Services.

Probation reports that, since entering the Waiver:

- the Department has reduced reliance on out-of-home placement from 193 to an average of 82 youth;
- there was an 84 percent completion rate for youth involved in Waiver funded programs, Functional Family Therapy, Multi-systemic Therapy, and Wraparound Services;
- only two percent of youth program participants wound up in out-of-home placement;
- there has been an overall increase in protective factors stabilizing family and youth and an overall decrease in need factors (negative peer associations, aggression, antisocial attitudes and behaviors and poor school performance) leading to reduced rates of removal and recidivism.

From entering the Waiver in October of 2014 through April of 2019, CPS reports the following outcomes:

- 68% increase in Permanency (reunification, adoption or guardianship); for children who have been in foster care longer than 2 years;
- 28% reduction of children in foster care (from 2,421 to 1734);
- 27% reduction in Re-entries (from 18.4% to 13.5%);
- 20% reduction in Recurrence of Maltreatment (from 13.8% to 11.0%).

The Department of Human Assistance reports that, although the number of children in foster care has decreased significantly, foster care aid payment costs remain relatively flat as the cost per case has gone up. This is mainly due to annual California Necessities Index (CNI) cost increases and the implementation of Continuum of Care Reform, which will increase costs per

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case as rate have increased in some placement options. The average cost per case in FY 2014-15 was \$2,401 and for the first nine months of FY 2018-19 it is \$3,067.

For the most part, funding for this initiative is included in the FY 2019-20 Recommended Budget, however, Probation's Recommended Budget includes a 6.0 FTE positions and contracts, which will result in some reduction in services provided to youth at risk of out-of-home placement. This reflects a \$1.2 million reduction in Title IV-E Foster Care Waiver revenue and a \$1.69 million reduction in Net County Cost.

### **Implementation of Community Livability Initiatives – Code Enforcement and Graffiti Abatement**

Recognizing the need to address problems that impact livability in our neighborhoods, over the last six fiscal years the Board of Supervisors has increased Code Enforcement staffing by about 70% from 29 to 42 at a cost of approximately \$ 1.5 million. In addition to this increase, the Board funded a Graffiti Abatement Program in the Department of Transportation in the amount of \$370,000 annually.

Code Enforcement continues efforts to address problems that impact livability in our neighborhoods (though the FY 2019-20 Recommended Budget reflects the reduction of two Code Enforcement Officers). Funding for the Graffiti Abatement Program in the Department of Transportation is also continued in the FY 2019-20 Recommended Budget. Accomplishments to-date include:

- Since Jan. 1, 2018, the Rental Housing Inspection program (RHIP) inspected 16,043 units finding 6,413 in violation, 2,399 units charged and 7,937 in compliance. The inspections included group homes, audits, and rental units;
- In 2018, the Rental Housing Inspection program (RHIP) processed 1,370 registration forms, and 404 exemptions. In 2019 to date, 588 registrations have been processed, and 127 new cases opened. The RHIP is also working on a project to notify rentals in outlying areas such as Rancho Murieta, Wilton, Herald, and the Delta. Currently 1,600 rental units have been identified in Rancho Murieta and 3,600 in the other areas. The RHIP is in the process of sending out registration forms and establishing a billing process for areas not billed through utility billing;
- In 2018, Code Enforcement issued 52 illegal dumping Criminal Citations, 37 of which resulted in adding civil punitive charges to the properties. Since mid-August 2018, when the two illegal dumping case types were developed, 182 investigations have been conducted. Code Enforcement has responded to 168 SWA tips from 311, and 694 residential tips;

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processed 149 refuse exemptions, and inspected 965 SWA/Commercial/Industrial/Multi-family proactive cases. So far in 2019, 12 criminal citations have been issued, 622 commercial/industrial/multi-family properties pro-actively inspected, and 117 tips from 311 worked;

- There were 2 neighborhood clean-ups in 2018, and one so far in 2019. During these three events, 1,044 cases were opened, and over 118 tons of wood, metal, e-waste, and junk and rubbish were collected.

The FY 2019-20 Recommended Budget continues to provide full funding for this initiative, with the exception of a reduction of two Code Enforcement Officers.

### **Implementation of Community Livability Initiatives - Community Prosecution Unit**

As another tool in the effort to improve community livability, in FY 2014-15, the Board approved funding for a Community Prosecution Unit (CPU) in the District Attorney's Office. The CPU currently includes five Deputy District Attorneys and has an annual budget of almost \$1.9 million. The CPU works collaboratively with county agencies, law enforcement, businesses, and community members to address quality of life issues that impact our community on a daily basis. They attend business and community meetings to learn first-hand what concerns our community. Some examples include methadone clinics that have a detrimental impact on businesses and citizens, apartment owners who place their tenants in substandard apartments, homeowners who allow drug users and dealers to impact a neighborhood, and land owners who ignore illegal activity on their land. Community prosecutors also work with youths in prevention and intervention programs including the Youth Academy, Luther Burbank High School and Hiram Johnson High School Youth Academy. They also educate constituents in areas that impact them: gangs, drugs, marijuana grows and nuisance activity. Recent CPU efforts include:

- After years of high rates of calls for service at Motel 6 locations throughout the county, CPU led an effort to encourage this national business to make significant changes in the way they did business to improve quality of life and enhance public safety within the communities their motels were located. After months of discussion with upper management and attorneys, Motel 6 has made significant improvements. As a result, calls for service were dramatically reduced. Motel 6 also agreed to provide \$750,000 toward an investment in the community fund. To date, \$715,000 has been given out to 24 nonprofits who assist children and families, which included

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\$10,000 worth of scholarships to four Grant High School graduating seniors who are pursuing a career in law enforcement or public service. All motel employees received training in the area of detection of human trafficking, gang and narcotic activity;

- CPU launched a new Chronic Nuisance Offender Program. Working with law enforcement, Sacramento Steps Forward and Comprehensive Alcoholism Treatment Center (CATC), the goal of the program is to focus on offenders who have repeatedly committed crimes that have a negative impact on public safety and quality of life for a particular community. If such an offender has 10 arrests or citations for specific offenses, and is arrested again, law enforcement notifies the relevant community prosecutor of the arrest. At the jail, the Sheriff's Department notifies Sacramento Steps Forward and CATC so that contact can be made with the offender to offer appropriate services. Working with the court and the above providers, the offender will be offered a tailored program in an effort to help with substance abuse, mental illness, and housing. Resource cards have also been created and provided throughout the county to assist our community in locating resources for the homeless;
- The recently created Business Watch Program encourages businesses to participate in crime reduction efforts by working with law enforcement in both the city and county. This regional effort enables businesses to take an active role in preventing and reducing crime by sharing information, raising awareness, and training employees how to recognize criminal activity and utilizing CPTED (Crime Prevention Through Environmental Design). Business Watch signs, decals and pamphlets have been created, printed, and are being distributed to businesses interested in joining a Business Watch Program. Two dozen Business Watch Programs have been successfully implemented within the County. We have recently created new business watch groups in the area of Howe About Arden. In the same year, Arden/Ethan and Watt/El Camino have recently come together and merged both business watch groups. In addition, community business members come together and decide to turn the business watch to a PBID (Property Business Investment District) and CPU prosecutors have assisted in creating three new PBIDS in the area of Orangevale, Antelope and Carmichael;
- Community prosecutors also work with youth in prevention and intervention programs including the District Attorney's Youth Academy, and Luther Burbank High School and Hiram Johnson High School Youth Academy. Due to the high level of interest, the District Attorney's Youth Academy was expanded to four locations within the county. The goal is to educate youth in areas that impact them such as gangs, drugs and distracted driving, give them insight into the criminal justice system; and provide them with opportunities to seek a career in the criminal

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justice system. Members of the unit have forged strong relationships with students and have continued to mentor some students. A recent graduate was just appointed as a Youth Police City Commissioner. In addition, the District Attorney's Office initiated a reading partners program;

- In addition to our Youth Academies, our community prosecutors were able to resolve the Rasavi case that involved a landlord who failed to keep his property up to the standards of living and was forced to pay a fee for his neglect. As a result, a portion of that money was used to fund seven scholarships in the amount of \$250 each and were offered to seven of the graduating seniors during our 2017-2018 Youth Academies;
- CPU launched the Downtown Public Safety Task Force, bringing together over 25 businesses and law enforcement agencies to address public safety concerns specific to the Downtown Core of Sacramento. Some of the issues addressed by the task force include securing vacant commercial properties, graffiti abatement, addressing trespassers in parking structures, street and business lighting on pedestrian thoroughfares, coordination of marches and protests, and courthouse security. The task force has led to public and private partners working together to share information on common issues, and the coordination of efforts to resolve problems affecting the downtown community;
- We recently created the program "We Connect" which allows our new lawyers the opportunity to work hands-on in the community and learn about their assigned neighborhoods, cultures and lifestyles to build stronger relationships and get a better understanding of the communities we represent;
- CPU launched its new program "Understanding Your Rights" and which was created as a response to several landlords exploiting the non-English speaking community by providing them with substandard housing. As a result, the Sacramento County District Attorney's Office, Sacramento City Attorney's Office, Sacramento city and county code enforcement, local law enforcement and Highlands Charter School partnered to create a multi-lingual education program with the goal of informing these vulnerable groups of their basic legal rights. The program is presented at various Highland Charter School locations throughout Sacramento County. The benefits of the program include the explanation of landlord accountability, assisting the refugee community to adapt to their new lives in our community, an improved community relationship between law enforcement and the newest arrivals and a safe place for open discussion. The program is presented in English and students receive a copy in their native language, including Farsi, Arabic, Russian, and Spanish. To date, over 900 adult students have participated in the program.

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The FY 2019-20 Recommended Budget continues to provide full funding for this initiative.

**Implementation of Animal Care Initiatives**

Over the past five years, the Board of Supervisors has made significant investments in the Animal Care and Regulation Department as part of a proactive effort to reduce shelter intake and increase community options to spay and neuter pets to prevent unwanted litters. The Department has also been steadily decreasing the number of animals euthanized by expanding its animal foster program, coordinating with various rescue organizations, establishing a return-to-field and barn cat adoption programs for feral and stray cats, opening an off-site, in-store adoption center, and using social media to showcase animals that are available for adoption. The department has also partnered with other organizations to focus on certain breeds of dogs that represent a high percentage of sheltered animals to increase the spay/neuter options for the county residents.

In FY 2012-13, the Animal Care and Regulation Department had 29 FTE positions, a budget of \$4.3 million and Net County Cost of \$2.7 million. Since that time, the Board has approved adding 24 FTE positions – an 83% increase - and invested in various departmental programs, more field services officers, more shelter staff to address the medical needs of the animals as well as expanded public hours to increase redemptions and adoptions. The FY 2019-20 Recommended Budget includes a reduction in expenditures for various contracted services and the elimination of two positions, but the Recommended Budget includes 53 FTE positions, and totals \$11.5 million in appropriations and a net County cost of \$10.3 million.

As a result of these efforts, the shelter’s live release rate increased from 57.21% in FY 2012-13 to 88.93% as of April of 2019 and, at the recommended level of funding, the Department expects to be able to maintain a live release rate in the area of 90% in FY 2019-20.

**Implementation of Efforts to Reduce Fire Danger and Illegal Camping and Enhance the Visitor Experience in Regional Parks**

In response to a number of wildfires that occurred in the American River Parkway in both FY 2014-15 and FY 2015-16, the Board of Supervisors provided approximately \$150,000 as part of an effort to decrease the number and size of wildfires in the Regional Parks System and protect high priority forests, wildlife habitats and cultural resources. Using these and other funds, Regional Parks:

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- Contracted with County Probation work crews to reduce fuel loads in the park through weed eating and pruning;
- Completed range management burns in partnership with Sacramento Metropolitan Fire District and Sacramento City Fire on the Dry Creek Parkway and Mather Preserve;
- Created fire fuel reduction plans and recommendations for the Regional Parks System, including a prescribed and training burn philosophy;
- Contracted with California State University, Sacramento (CSUS), University of California, Davis and Yale University in 2015 and with CSUS and UC Davis in 2016 for restoration planning, testing and research;
- Implemented grazing within the Regional Parks System, including the American River and Dry Creek Parkways, averaging over 500 acres grazed per year.

In FY 2015-16, the Board approved funding to add two Park Rangers, two Park Maintenance Workers and 1.5 FTE Maintenance Aids to create an Illegal Camping Detail. The objective of this program was to:

- Continue to provide garbage and camping debris cleanup on a daily basis;
- Facilitate activation of areas in the Parkway based on the ability to effectively re-claim them from illegal camping.

Additionally, the Department partnered with the Probation Department two days per week and the Sheriff's Department one day per week. These crews clean up large trash and debris fields generally associated with large encampments. These crews work with Rangers and Maintenance staff to maximize effort and results.

To further address the illegal camping situation in the parks, the Illegal Camping detail was redesigned in late 2016. This revised "Park Resource Team" was deployed in January of 2017.

The FY 2017-18 Budget included an additional \$449,000 in funding (\$329,000 Net County Cost) to implement a pilot project to provide for additional trash removal and almost 9,000 hours of additional seasonal staff in the Parkway. The latter initiative increased staff visibility in active use areas (bike trails, walking paths, equestrian trails and parking/staging areas) for extended periods over the course of the day and evening, including commute hours. The goal is to proactively identify and respond to problems or issues and make users feel more comfortable using the Regional Parks system.



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The FY 2019-20 Recommended Budget includes continued funding for clean-up activities in the parks, but reduces the number of seasonal staff hours by 4,355 hours.

**Implementation of the Parkways and Unincorporated Communities Clean-up and Safety Initiative**

As part of the FY 2017-18 Adopted Budget, the Board approved a new Parkways and Unincorporated Communities Clean Up and Safety Initiative (PUCCUSI) designed to reduce the incidence and mitigate the impact of illegal camping in the American River and Dry Creek Parkways and in the County's unincorporated communities. PUCCUSI included:

- Adding two Regional Parks Illegal Camping Teams and three Regional Parks Debris Removal Teams to augment the one existing Illegal Camping Team and Debris Removal Team. These teams are providing seven day a week illegal camping enforcement efforts and debris removal services in the American River and Dry Creek Parkways;
- Adding two Sheriff's Homeless Outreach Teams (HOT) to augment the one existing HOT Team, along with existing debris removal support from the Department of Waste Management and Recycling. These teams are providing increased illegal camping enforcement efforts and debris removal services in the County's unincorporated communities;
- Adding one additional Animal Control Officer to focus specifically on dealing with animal issues related to camping in the American River and Dry Creek Parkways and the County's unincorporated communities.

As a result of this initiative:

- 1,612 tons of garbage and debris have been removed from the American River and Dry Creek Parkways and tributaries during the period from January 2018 to December 2018;
- 5,639 illegal camps were contacted in the Parkways and/or cleared between January 2018 and December 2018.

From January - December, 2018, the HOT teams generated the following statistics:

- 4124 community complaints resolved;
- 4016 self-initiated contacts;
- 2062 camps posted for removal;
- 1624 camps cleaned;
- 466.15 tons of garbage and waste removed;
- 1567 shopping carts recovered at a value of \$470,100;

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- 341 misdemeanor arrests;
- 117 felony arrests;
- 1804 citations issued;
- 686 Notices of Trespass issued;
- 1514 patrol calls answered;
- 543 referrals to a participating social services agency.

The FY 2019-120 Recommended Budget includes continued funding for this initiative, but at a reduced level. The Recommended Budget eliminates funding for five Deputy Sheriff's assigned the HOT teams, leaving a total of five Deputies assigned to the teams. The Recommended Budget also eliminates funding for the Animal Control Officer added to address issues associated with illegal camping.

**Implementation of the Probation Adult Supervision Model Initiative**

On June 14, 2017, the Board of Supervisors approved Probation's FY 2017-18 request for funding in the amount of \$2,578,770 to begin implementation of the Adult Supervision Model. The Adult Supervision Model (ASM) restructures the way adult supervision is handled whereby all adult probationers are screened for risk at intake and the level of supervision corresponds to the risk. The model was developed to address Risks and Needs identified in recommendations set forth in the Adult Correctional System Review conducted by CGL Management Group. In FY 2017-18, Probation received approximately \$2.6 million of SB 678 State funding to support the model. The remaining program costs are supported by General Fund dollars.

Probation's goals include: creating a risk-based supervision system that will screen all of the adults under Probation jurisdiction with a risk assessment and target our resources on those who pose the greatest risk to public safety, including many who currently receive no supervision or treatment; incentivizing compliance through a step-down approach to supervision, allowing offenders who demonstrate law-abiding behavior will gradually earn their way to less intensive supervision; front-loading supervision and treatment resources during the earliest period of supervision when the risk of recidivism is highest; expanding our intake process to include assessment for every adult client under supervision, including a dynamic risk and needs, housing, employment, transportation, education, and treatment needs.

During 2018, the Adult Screening, Intake, and Assessment unit processed 6,750 cases. Cases processed under Probation jurisdiction include Probation, Post-Release Community Supervision, and Mandatory Supervision. Of those

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processed in 2018, Probation referred approximately 720 clients to Senior Mental Health Clinicians for further assessment and assistance.

Probation has made significant strides to accomplish ASM goals, and implementation has been consistent since the program began. This year, Probation added and filled an Office Assistant II position to further assist the 21 staff added to Adult Operations to support ASM. Supervision staff are currently tracking and reviewing client progress to identify step-down opportunities to less intensive supervision for compliant clients. Assessment and service connection for clients has been centralized, and probation officers conduct interviews at Rio Cosumnes Correctional Center prior to release to assist in successful re-entry. This year, Probation successfully secured a new facility for these program activities and has continued to work on integrating new software to support alternative reporting options for clients.

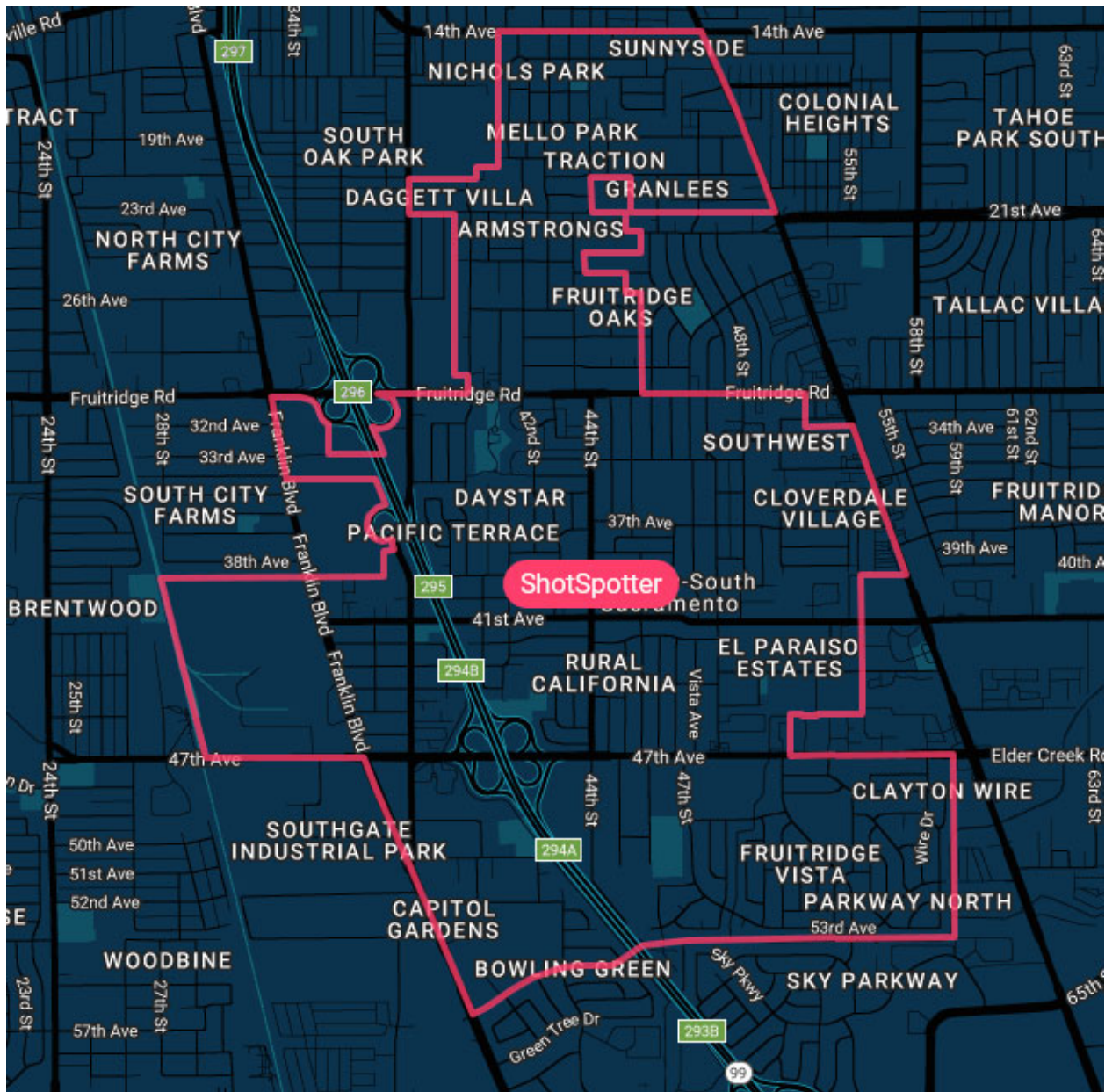
The FY 2019-20 Recommended Budget includes continued funding for this initiative.

The Recommended Budget does not include funding for the following Board initiative:

**The ShotSpotter Initiative**

ShotSpotter is gunshot detection, acoustic surveillance technology that uses sophisticated sensors to detect, locate and alert law enforcement agencies of illegal gunfire incidents in real time. The technology detects gunfire when a gun is discharged, protects officers with increased tactical awareness, and connects law enforcement agencies to the community and to their mission of protect and serve. The real-time digital alerts include a precise location on a map (latitude/longitude) with corresponding metadata such as the address, number of rounds fired, type of gunfire, etc. delivered to any browser-enabled device or mobile device.

The cost for Shotspotter Cost was approximately \$1,095,154 in annual appropriations and Net County Cost to implement a two-year pilot program to identify and arrest offenders in areas of the unincorporated County with high incidences of unreported gun shots. The goal was to reduce gun violence against residents of those communities. This program included contracting for the ShotSpotter technology, which immediately identifies when shots are fired within a three-square mile area, triangulate exactly where the shooting occurred and notify a dedicated team of Deputies who can respond quickly to the scene. The Growth request included the addition of four Deputy Sheriff FTE positions and has been fully deployed seven days a week in the area outlined in red below.



On March 30, 2018, less than fifteen hours after the ShotSpotter system went live in south Sacramento County, Sheriff’s Deputies responded to their first activation.

Upon their arrival, they came into contact with a male who was standing in the driveway of a residence. While speaking with the male, the deputies noticed there were small caliber shell casings on the ground in close proximity to him.

Deputies began investigating and discovered there was at least one subject who was on searchable probation at the residence. Sheriff’s Deputies made

**ATTACHMENT 8**

contact with the residents and subsequently conducted a probation search of the location. During the probation search, the deputies located a semi-automatic handgun and one older model rifle.

As a result of this investigation, a 29-year-old Sacramento man was arrested for charges pertaining to the negligent discharge of a firearm and a 31-year-old Sacramento man was arrested for an unrelated misdemeanor warrant.

Since the implementation the following activations have been captured through December 2018:

- 266 total gunfire activations resulting in 49 reports and multiple arrests involving firearms;
- 228 were Shotspotter only activation initiated with no 911 calls;
- 38 were reported by both Shotspotter activations and 911 call.

# COUNTY EXECUTIVE'S RECOMMENDED FISCAL YEAR 2019-20 ADOPTED BUDGET MEMO

REVISED

County Executive  
Navdeep S. Gill



County of Sacramento

Board of Supervisors  
Phillip R. Serna, District 1  
Patrick Kennedy, District 2  
Susan Peters, District 3  
Sue Frost, District 4  
Don Nottoli, District 5

To: Board of Supervisors

From: Navdeep S. Gill, County Executive  
Britt E. Ferguson, Chief Fiscal Officer

Date: August 23, 2019

Subject: **Adopted Budget Revisions to the FY2019-20 Approved Budget**

On June 11, the Board approved the Recommended Budget ("Approved Budget"), which provides appropriation authority until the budget is adopted.

The purpose of this budget transmittal is to seek Board approval of proposed revisions to the Approved Budget, which include FY2018-19 year-end fund balance adjustments; the re-appropriation of capital projects and purchases and other encumbrance adjustments; and other adjustments.

If the Board approves the revisions to the Budget on September 4, staff will return to the Board on September 24 with resolutions adopting the FY2019-20 Budget. This action will meet the County Budget Act deadline, which requires the Board of Supervisors to adopt the County Budget by October 2 of each year.

## **General Fund and Realignment Fund Reserves**

In light of the fiscal risk factors identified in June and discussed below, the Adopted Budget for the General Fund and Realignment Funds generally utilize any additional fund balance carry-forward and other resources to augment reserves, including:

- An \$8.6 million increase in General Reserves;
- A \$2.6 million increase in the Audit Report Paybacks/Future Litigation Costs Reserve;
- The establishment of a \$2.6 million Protective Services Realignment Reserve; and
- The establishment of an \$11.8 million Social Services Realignment Reserve.

These reserves will help address the following risk factors:

- The potential end of the Foster Care Title IV-E Waiver. That Waiver is currently scheduled to end on September 30, 2019 unless it is extended by Congress and the President. It is looking increasingly unlikely that the Waiver in its current form will be extended, though there are a number of efforts in Congress to provide some short-term assistance or relief to states and counties participating in the Waiver. At this point, it is unclear whether any of those efforts will be successful. If the Waiver ends without any federal or State relief, the County will experience a \$21 million revenue reduction in FY2019-20 and an on-going annual revenue reduction of approximately \$29 million. Both Protective Services and Social Services Realignment revenue can be spent on Title IV-E related programs.
- The potential need to pay a final judgement against the County in the Hardesty-Schneider land use lawsuit, if the appeal of the Federal District Court decision is unsuccessful. The existing judgement against the County is \$106.8 million, not including attorney fees, with a Court of Appeals decision expected sometime in the next two to three fiscal years. If there is a judgement against the County, the County would have to pay at least half that amount (potentially as much as \$53 million plus attorney fees) up front and the rest over time. In addition, in order to stay the judgement pending appeal, the District Court required the County to post a surety bond for \$53.4 million. As one of the conditions for obtaining this bond, the County agreed to put a plan in place to pay off the bond in the event of a final judgement against the County. That plan will likely involve putting aside funds each year in reserve.
- Future costs associated with the Mays jail conditions of confinement litigation consent decree into which the County recently entered. Under the terms of this consent decree, the County is required to implement six remedial plans that will require additional staffing, contract costs, and capital improvements in the jails. The County has already committed approximately \$30 million annually to this effort, but it is expected that the County will need to spend an additional \$20 million to \$30 million annually to fully comply with the consent decree. In addition to annual operating and capital costs, the County will need to pay attorney fees, which will likely be in the \$2 million range.

### **Summary of Revisions to Approved Budget Appropriations**

The Adopted Budget reflects a \$138,093,375 increase in appropriations compared to the Approved Budget for All Funds and a \$5,956,392 increase in appropriations for the General Fund. The increase in appropriations is comprised of:

- A \$120.7 million increase in appropriations to cover the re-budgeting of additional fund balance carry-forward and revenue for expenditures on capital projects, equipment purchases, contracted services and project costs that were originally scheduled to take place in FY2018-19, but that were delayed for a variety of reasons. Almost \$55 million of this increase reflects the re-budgeting of capital projects in the Airports Funds due to project delays. The remainder is mostly the re-budgeting of capital costs or equipment purchases in other funds or the budgeting of additional fund balance carry-forward in Community Facility Districts and other assessment districts.
- A \$17.4 million increase in appropriations to cover other expenditure changes such as the receipt of increased or decreased revenue for various programs, changes in funding requirements received from the State, or appropriation adjustments approved by the Board after the Approved Budget went into effect on July 1. The largest increase is a \$10.8 million increase in the Airport-Capital Outlay Fund, mostly due to the inclusion of funding to purchase new buses.

### **Attachments**

There are three attachments included with this memorandum:

- Attachment 1 provides an overview of the proposed revisions to the Approved Budget.
- Attachment 2 provides a summary by budget unit of the revised fund balance-related and other re-budgeting of revenues and expenditures for General Fund and non-General Fund budget units.
- Attachment 3 provides a summary by budget unit of other changes to the Approved Budget for both General Fund and non-General Fund budget units.





**FISCAL YEAR 2019-20 ADOPTED BUDGET  
RECOMMENDED REVISIONS TO APPROVED  
BUDGET**

**ATTACHMENT 1**

**OVERVIEW OF REVISIONS TO  
APPROVED RECOMMENDED BUDGET**

**FY2019-20 Budget Recommended for Adoption  
OVERVIEW OF REVISIONS TO APPROVED RECOMMENDED  
("APPROVED") BUDGET**

**All Funds Overview**

The Approved Budget for All Funds totaled \$4,404,572,168 in appropriations. With the completion of the County's FY2018-19 year-end financial closing activities and the availability of certain updated information, an increase of \$138,093,375 (3.1%) is proposed, bringing the Budget Recommended for Adoption (the "Adopted Budget") to \$4,542,665,543 in appropriations.

The \$138,093,375 in appropriation adjustments is comprised of:

- A \$120,743,614 increase in appropriations to cover the re-budgeting of expenditures for capital projects, equipment purchases, contracted services or other project costs that were expected to take place in FY2018-19 but that were delayed for a variety of reasons. Much of this cost increase is covered by additional fund balance carry-forward available because of project or purchasing delays in FY2018-19.
- A \$17,349,760 increase in appropriations to cover other appropriation changes due to things like the receipt of increased or decreased revenue for various programs, changes in funding requirements received from the State or appropriation adjustments approved by the Board after the Approved Budget went into effect on July 1<sup>st</sup>.

**General Fund Overview**

The Adopted General Fund appropriation is \$1,810,176,515.

**Resource Adjustments**

General Fund resource estimates have increased by \$17,150,470, as reflected in the following adjustments:

- The unaudited year-end fund balance carry-forward of \$86,022,507, which is an \$11,022,507 increase compared to the Approved Budget;

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- A \$2,744,100 increase in discretionary revenue estimates – primarily property tax revenue and excess bond revenue;
- The cancelation of \$218,253 in Teeter Reserves; and
- A net \$3,165,610 increase in federal, State and other revenue, including:
  - The re-budgeting of \$1,047,894 in Public Health Dental Initiative grant revenue in the Health Services budget due to the grant period running from January to December;
  - The re-budgeting of \$902,223 in State Department of Water Resources (DWR) Grant revenue due to delays in purchasing DWR Grant-funded equipment in FY2018-19;
  - The re-budgeting of \$327,068 in State reimbursement for the purchase of a new ballot sorter and extractors in the Voter Registration-Elections budget due to delays in the purchase of that equipment in FY2018-19; and to claim additional reimbursement for the purchase of the ballot sorter;
  - The loss of \$158,500 in the Animal Care and Regulation budget due to the City of Elk Grove notifying the County that they would be opening their new Animal Shelter sooner than expected.

**General Reserves/Set-Asides**

The Adopted General Fund Budget includes \$10,975,825 in additional reserves and set-asides for the following purposes:

- \$8,602,251 to General Reserves. This is consistent with the Board's General Reserve Policy that calls for placing 10% of the Available fund balance in General Reserves. With this adjustment, the General Reserves balance will stand at \$19,317,278. This is still \$1,844,756 less than the balance at the end of FY2018-19.
- \$2,587,328 to the Reserve for Audit Report Payback/Litigation Settlement Costs. With this adjustment, the balance for this

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Reserve will stand at \$4,720,917. This is \$412,672 less than the balance at the end of FY2018-19.

- \$4,499 to the Teeter Loan Buyout Reserve, bringing that reserve balance to \$2,556,499. This is based on the most recent calculation by the Finance Department of what reserve balance is required.

The General Reserves and Audit Report Payback/Future Litigation Cost Reserve can be used to help cover future costs associated with the potential loss of Title IV-E Waiver revenue, potential final judgement costs associated with the Hardesty lawsuit and additional costs associated with the Mays (jail conditions of confinement) litigation consent decree.

The Adopted Budget also reflects the following additional reserve cancellations:

- \$78,223 in Teeter Tax Loss reserves, bringing that reserve balance to \$5,731,172; and
- \$140,030 in Teeter Delinquencies reserves, bringing that reserve balance to \$751,004.

These cancellations are also based on the most recent calculation by the Finance Department of what reserve balances are required.

**General Fund Appropriations**

The Adopted General Fund Budget includes appropriation adjustments totaling \$5,956,392 for the following purposes:

- A \$4,120,662 increase in appropriations (with a \$1,530,321 increase in Net County Cost) to cover the re-budgeting of expenditures for equipment purchases, contracted services or other project costs that were expected to take place in FY2018-19 but that were delayed for a variety of reasons. This increase in appropriations is net of \$5,252,182 in additional reimbursements from restricted funds (like the Realignment funds), which are reflected as a negative appropriation. If that is adjusted for, the increase in budgeted expenditures would be \$9,372,844.
- A \$222,949 reduction in appropriations (with a \$798,218 reduction in Net County Cost) to cover other appropriation changes due to things like the receipt of increased or decreased revenue for various programs, changes in funding requirements

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received from the State or appropriation adjustments approved by the Board after the Approved Budget went into effect on July 1<sup>st</sup>. This decrease in appropriation is net of a \$3,571,907 decrease in reimbursements from restricted funds. If that is adjusted for, there would be a \$3,794,856 decrease in budgeted expenditures.

- A \$2,058,679 increase in appropriations (with an equivalent increase in Net County Cost) reflecting a reduction in Teeter reimbursements (which are a negative appropriation) in the Non-Departmental Revenues budget unit.

The General Fund budget units with the largest increase in appropriations include:

- Health Services, with a \$1,384,002 increase, due primarily to the re-budgeting of Public Health Dental Initiative revenue and expenditures due to the grant period running from January to December.
- Emergency Services, with a \$902,223 increase due to the re-budgeting of California Department of Water Resources Grant revenue and expenditures due to delays in purchasing grant-funded equipment in FY2018-19.
- Child, Family and Adult Services, with an \$816,000 increase in appropriations, due primarily to the re-budgeting of \$266,000 for the Black Child Legacy Campaign, reflecting money not spent in FY2018-19, and the restoration of \$300,000 in foster care-related contract expenditures due to the receipt of additional Foster Parent Recruitment and Retention Support revenue from the State.
- The District Attorney, with a \$473,000 increase due to delays in the purchasing of equipment and the completion of capital projects for the Crime Lab in FY2018-19.

More detailed information regarding appropriation increases in General Fund budget units is provided in Attachments 2, 3 and 4.

### **Semi-Discretionary Revenue Restricted Funds Overview**

The County receives "Semi-discretionary" revenue, which refers to Proposition 172 and 1991 and 2011 Realignment revenue that the Board generally has the ability to allocate within certain broad parameters.

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Discretionary revenue is received restricted funds and then either transferred to the appropriate operating budget as a reimbursement or held in reserve in the restricted funds.

The following table summarizes the changes to the Approved Semi-discretionary revenue restricted funds' budgets:

<b>FY2019-20 Adopted Budget - Semi-Discretionary Revenue Funds</b>						
<b>Fund Balance, Revenue, Expenditures, Reserve Changes from Approved Budget</b>						
<b>Fund-Category</b>	<b>Adopted Beginning Balance Change</b>	<b>Adopted Revenue Change</b>	<b>Adopted Expenditure Change</b>	<b>FY2019-20 Approved Reserves</b>	<b>Adopted Reserve Changes</b>	<b>FY2019-20 Adopted Reserves</b>
Enhancing Law Enforcement Activities	\$ 129,639		\$ (3)		\$ 129,642	\$ 129,642
Law Enforcement Services	\$ 3,520			\$ 770,223	\$ 3,520	\$ 773,743
Community Corrections Planning	\$ -			\$ 696,511	\$ -	\$ 696,511
Behavioral Health	\$ (2)		\$ (2)		\$ -	\$ -
Protective Services	\$ 2,607,329				\$ 2,607,329	\$ 2,607,329
<b>2011 Realignment Fund</b>	<b>\$ 2,740,486</b>	<b>\$ -</b>	<b>\$ (5)</b>	<b>\$ 1,466,734</b>	<b>\$ 2,740,491</b>	<b>\$ 4,207,225</b>
					\$ -	\$ -
Mental Health	\$ (84,289)		\$ (84,289)		\$ -	\$ -
Public Health	\$ (2,427)		\$ (2,427)		\$ -	\$ -
Social Services	\$ 16,285,747	\$ (2,764,832)	\$ 1,766,996		\$ 11,753,919	\$ 11,753,919
CalWORKS	\$ 8,674,751	\$ (8,674,751)			\$ -	\$ -
<b>1991 Realignment Fund</b>	<b>\$ 24,873,782</b>	<b>\$ (11,439,583)</b>	<b>\$ 1,680,280</b>	<b>\$ -</b>	<b>\$ 11,753,919</b>	<b>\$ 11,753,919</b>
					\$ -	\$ -
<b>Public Safety Sales Tax Fund</b>	<b>\$ 746,386</b>				<b>\$ 746,386</b>	<b>\$ 746,386</b>
					\$ -	\$ -
<b>Total Semi-Discretionary Revenue Funds</b>	<b>\$ 28,360,654</b>	<b>\$ (11,439,583)</b>	<b>\$ 1,680,275</b>	<b>\$ 1,466,734</b>	<b>\$ 15,240,796</b>	<b>\$ 16,707,530</b>

As can be seen, the unaudited actual ending fund balance for the Semi-discretionary revenue restricted funds increased by a total of \$28,360,654. Approximately \$11.4 million of that increase is offset by reduced revenues in FY2019-20, reflecting the fact that revenue originally anticipated to be received in FY2019-20 was accrued into FY2018-19. Approximately \$1.7 million of the increase in beginning balance is offset by increased expenditures (transfers to operating budgets) in FY2019-20, due primarily to a net increase of \$1.77 million in the required transfer to the In Home Supportive Services (IHSS) Provider Payments budget.

The remaining \$15.2 million is reflected as an increase in reserves for two reasons:

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- The beginning fund balance numbers include revenue accruals based on 10 months' worth of actual FY2018-19 revenue. Since those accruals were made, the State has posted the 11<sup>th</sup> month revenue numbers, which, in a number of cases, are significantly lower than assumed when the accruals were prepared. In another month, the State will post the 12<sup>th</sup> month revenue numbers and, historically, that number has been quite volatile – sometimes shifting actual Realignment and Proposition 172 revenue by as much as \$5 million or more either up or down. Thus, it is possible that revenues were over-accrued in FY2018-19, which will result in a decrease in FY2019-20 revenue.
- Approximately \$14.4 million of the additional reserves are Social Services or Protective Services Realignment reserves. Both Social Services and Protective Services Realignment revenue can be spent on Title IV-E related programs. Thus, these reserves could be used to help mitigate the impact of the loss of approximately \$29 million in Title IV-E Waiver revenue if that were to occur. As the Board knows, the Title IV-E Waiver is currently scheduled to end on September 30 unless Congress and the President agree to an extension, which is looking increasingly unlikely. There are a number of efforts in Congress to provide some form of assistance or flexibility to states and counties to help mitigate the loss of the Waiver, but the fate of those efforts is unknown at this time.

**Other Funds Overview**

The Adopted Budget for all other funds totals \$1,916,783,563 in appropriations, an increase of \$130,444,311 compared to the Approved Budget for those funds. The following table summarizes the changes in appropriations and reserve status of those funds.

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<b>Fiscal Year 2019-20 Approved Compared to Adopted Budget Non-General Fund (excludes Semi-Discretionary Funds)</b>		
<b>Fund</b>	<b>FY 2019-20 Change from Approved Budget Appropriations</b>	<b>FY 2019-20 Reserve Change from Approved Budget</b>
Community Investment Program	\$ (107,918)	\$ -
Neighborhood Revitalization	\$ 46,202	\$ -
Mental Health Services Act	\$ -	\$ 16,396,506
Clerk/Recorder Fees	\$ -	\$ (693,852)
SSD DOJ Asset Forfeiture	\$ -	\$ 13,385
SSD Restricted Revenue	\$ -	\$ 1,482,739
Economic Development	\$ 3,984,759	\$ -
Environmental Management	\$ -	\$ 649,089
Golf Fund	\$ 20,839	\$ 45,031
Transient Occupancy Tax	\$ 1,465,879	\$ -
Transportation	\$ 5,567,276	\$ (2,839,596)
Water Resources	\$ (645,322)	\$ 3,886,896
Airport System	\$ 65,735,083	\$ -
Waste Management & Recycling	\$ -	\$ 15,339,308
Capital Projects Funds	\$ 7,256,646	\$ -
Debt Service Funds	\$ (2,521,588)	\$ -
Other Special Revenue Funds	\$ 1,326,545	\$ 2,221,675
Other Enterprise Funds	\$ 731,014	\$ -
Other Internal Service Funds	\$ 18,898,282	\$ -
Other Special Districts & Agencies	\$ 28,686,614	\$ (165,737)
<b>Subtotal (minus General Fund and Semi-Discretionary Funds)</b>	<b>\$ 130,444,311</b>	<b>\$ 36,335,444</b>

The \$130.4 million increase in appropriations is comprised of:

- A \$114.9 million increase in appropriations to cover the re-budgeting of expenditures for capital projects, equipment purchases, contracted services or other project costs that were expected to take place in FY2018-19 but that were delayed for a variety of reasons. Much of this cost increase is covered by additional fund balance carry-forward available because of project or purchasing delays in FY2018-19.



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- A \$15.5 million increase in appropriations to cover other appropriation changes due to things like the receipt of increased or decreased revenue for various programs, changes in funding requirements received from the State or appropriation adjustments approved by the Board after the Approved Budget went into effect on July 1<sup>st</sup>.

The funds or fund groups with the largest increase in appropriations include:

- Airport System Funds, with an increase of approximately \$65.7 million, due primarily to the re-budgeting of fund-balance carryforward for capital projects as the result of changes in project timelines.
- Other Special District and Agencies, with a net \$28.7 million increase, due primarily to the re-budgeting of additional fund balance carry-forward to fund projects and developer reimbursements in the North Vineyard Station CFDs and other financing districts.
- Other Internal Service Funds, with a net \$18.9 million increase, due primarily to the re-budgeting of additional fund balance carry-forward in the General Services Capital Outlay and Interagency Procurement Funds. The appropriation increase in the General Services Capital Outlay Funds will provide for the purchase of heavy equipment that was originally anticipated to be purchased in FY2018-19. The appropriation increase in the Interagency Procurement Fund will provide for the transfer of debt service revenue from departments received in the Interagency Procurement Fund in FY2018-19 for FY2018-19 debt service to the Fixed Asset Revolving Fund. The debt service was inadvertently not transferred in FY2018-19.
- Capital Projects Funds, with a \$7.3 million increase, due primarily to the re-budgeting of additional fund balance carry-forward in the Capital Construction and Parks Construction Funds for capital projects as the result of changes in project timelines and for certain new projects.

More detailed information regarding appropriation increases in these funds is provided in Attachments 2 and 3.



**FISCAL YEAR 2019-20 ADOPTED BUDGET  
RECOMMENDED REVISIONS TO APPROVED  
BUDGET**

**ATTACHMENT 2**

**SUMMARY OF RE-BUDGETING AND  
FUND BALANCE CHANGES**

**COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Re-budgeting and Fund Balance Changes**

DEPARTMENT	NET EXPENDITURES (Excluding Restricted Trust Fund Reimbursements)	APPROPRIATIONS	NET COUNTY COST	FTE CHANGES	DESCRIPTION
<b>GENERAL FUND DEPARTMENTS (001A):</b>					
DISTRICT ATTORNEY	473,000	473,000	473,000	0	\$333,000 in Lab Equipment ordered but not installed properly in FY 2018-19; \$140,000 for DA/Coroner Crime Lab Access Control Project--Due to appeal DGS had to rebid project, delaying completion.
SHERIFF	52,350	52,350	52,350	0	General Services did not charge build out costs for 3 vehicles in FY 2018-19, and will charge these costs in FY 2019-20.
<b>SUBTOTAL - ELECTED OFFICIALS</b>	<b>525,350</b>	<b>525,350</b>	<b>525,350</b>	<b>0</b>	
CLERK OF THE BOARD	140,970	140,970	(96,922)	0	One time adjustment (increase) in revenue due to delay in PEG grant reimbursement for equipment upgrade projects not fully completed in FY 18-19.
EMERGENCY SERVICES	902,223	902,223	0	0	Appropriations have increased \$902,223 due to rebudgeting for California Department of Water Resources grant projects not completed in Fiscal Year 2018-19. The increase in appropriations is offset by an increase in grant revenue from the California Department of Water Resources.
FINANCING-TRANSFERS/REIMBURSEMENT	35,569	35,569	35,569	0	Appropriations have increased \$35,569 due to rebudgeting for unspent funds in FY 2018-19 for PBID (Property & Business Improvement District).
NON-DEPARTMENTAL COSTS/GF	349,256	349,256	349,256	0	Appropriations have increased \$99,256 due to rebudgeting for CENSUS 2020; revenue was received, however, not all budgeted expenses were incurred in FY 2018-19. Also Rebudgeted for Library Master Plan Study, which was delayed.
<b>SUBTOTAL - GENERAL GOVERNMENT</b>	<b>1,428,018</b>	<b>1,428,018</b>	<b>287,903</b>	<b>0</b>	
VOTER REGISTRATION/ ELECTIONS	217,561	217,561	(109,507)	0	Appropriations have increased \$217,561 due to rebudgeting of \$133,500 for a computer refresh project and \$84,061 for two ballot extractors. The increase in appropriations is more than offset by the rebudget of \$327,068 in state reimbursement revenue for the purchase of voting equipment.
<b>SUBTOTAL - ADMINISTRATIVE SERVICES</b>	<b>217,561</b>	<b>217,561</b>	<b>(109,507)</b>	<b>0</b>	

**ATTACHMENT 2**

**COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Re-budgeting and Fund Balance Changes**

**GENERAL FUND DEPARTMENTS (001A):**

DEPARTMENT	NET EXPENDITURES (Excluding Restricted Trust Fund Reimbursements)	APPROPRIATIONS	NET COUNTY COST	FTE CHANGES	DESCRIPTION
REGIONAL PARKS	99,121	99,121	23,857	0	Rebudget amount for the debris removal of the Homeless to Work Initiative / Well Destruction, which was delayed.
<b>SUBTOTAL - MUNICIPAL SERVICES</b>	<b>99,121</b>	<b>99,121</b>	<b>23,857</b>	<b>0</b>	
CHILD, FAMILY AND ADULT SERVICES	366,000	366,000	366,000	0	Rebudgeting of Sierra Health Foundation Black Child Legacy Campaign funds (\$266,000) not spent in FY 2018-19; rebudgeting of HealthNet grant funds (\$100,000) for a community and child trauma service program - revenue was received, however expenditures were not incurred.
HEALTH SERVICES	1,047,894	1,134,612	86,718	0	Rebudgeting of Public Health Dental Initiative revenues and expenditures of \$1,047,894; Realignment reductions due to FB coming in lower than anticipated - \$2 Behavioral Health, \$84,289 Mental Health, \$2,427 Public Health.
IHSS PROVIDER PAYMENTS	5,338,900	0	0	0	The State did not bill for the \$1 Supplemental Pay increase for providers effective September 1, 2018 and has not provided any direction on how or when billing will take place, therefore \$5,338,900 is being rebudgeted along with 1991 Social Services Realignment.
PROBATION	350,000	350,000	350,000	0	\$100K in approved IT expenditures at the Youth Detention Facility not completed in FY 2018-19 due to delays; \$250K in approved vehicle purchases not completed in FY 2018-19 due to delays.
<b>SUBTOTAL - SOCIAL SERVICES</b>	<b>7,102,794</b>	<b>1,850,612</b>	<b>802,718</b>	<b>0</b>	
<b>TOTAL GENERAL FUND DEPARTMENTS</b>	<b>9,372,844</b>	<b>4,120,662</b>	<b>1,530,321</b>	<b>0</b>	

**COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Re-budgeting and Fund Balance Changes**

**NON-GENERAL FUND DEPARTMENTS:**

DEPARTMENT	NET APPROPRIATIONS	USE OF FUND BALANCE	RESERVE CHANGES	FTE CHANGES	DESCRIPTION
SSD DOJ ASSET FORFEIT	0	0	13,385	0	Fund Balance carryover \$13,385 higher, used to increase reserve.
SSD RESTRICTED REVENUE	0	0	1,482,739	0	Fund Balance carryover \$1,482,739 higher, used to increase reserve.
<b>SUBTOTAL - ELECTED OFFICIALS</b>	<b>0</b>	<b>0</b>	<b>1,496,124</b>	<b>0</b>	
FLORIN ROAD CAPITAL PROJECT	6,753	6,753	0	0	Increase due to corresponding increase in Fund Balance.
LAGUNA STONELAKE CFD	28,748	28,748	0	0	Increase due to corresponding increase in Fund Balance.
PARK MEADOWS CFD-BOND PROCEEDS	(20)	(20)	0	0	Decrease in fund balance due to higher than anticipated administrative costs in FY 2018-19, resulting in a reduction in FY 2019-20 expenditures.
MATHER LANDSCAPE MAINT CFD	15,558	15,558	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
MATHER PFPF	64,468	64,468	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
METRO AIR PARK	5,439,765	5,439,765	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
MCLELLAN PARK CFD	6,161	6,161	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
METRO AIR PARK SERVICE TAX	8,819	8,819	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
NORTH VINEYARD STATION SPECIFIC PLAN	242,773	242,773	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
NORTH VINEYARD STATION CFD	11,434,717	11,434,717	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
FVCP INTERIM FEES - ROADWAY	2,227,518	2,227,518	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
FLORIN VINEYARD No.1 CFD	3,210,368	3,210,368	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
COUNTYWIDE LIBRARY FACILITIES ADMIN FEE	7,058	7,058	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
NATOMAS FIRE DISTRICT	352,482	352,482	0	0	Fund Balance increase due to FY 18-19 Property Tax higher than budgeted
VINEYARD PUBLIC FACILITIES FINANCING PLAN	1,390,618	1,390,618	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
CSA NO. 10	176,051	176,051	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
LAGUNA CRK/ELLIOTT RCH CFD NO. 1 & 2	16,310	16,310	3,125	0	Increase in expenditures and reserve due to an increase in Fund Balance.
ANTELOPE PUBLIC FACILITIES FINANCING PLAN	121,097	109,097	0	0	Increase in expenditures due to corresponding increase in Fund Balance.

**COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Re-budgeting and Fund Balance Changes**

**NON-GENERAL FUND DEPARTMENTS:**

DEPARTMENT	NET APPROPRIATIONS	USE OF FUND BALANCE	RESERVE CHANGES	FTE CHANGES	DESCRIPTION
BRADSHAW/US 50 FINANCING DISTRICT	50,184	49,939	0	0	Increase in expenditures due to corresponding increase in Fund Balance.
LAGUNA COMMUNITY FACILITY DISTRICT	14,132	14,132	0	0	Increase in expenditures due to corresponding increase in Fund Balance
AIRPORT SYSTEM	4,992,100	4,992,100	0	0	Rebudgeting of projects not completed in FY 2018-19.
AIRPORT-CAP OUTLAY	49,899,635	49,899,635	0	0	Rebudgeting of projects not completed in FY 2018-19.
AFFORDABILITY FEE	6,799	6,799	0	0	Fund Balance increase due to increased interest earnings.
ECONOMIC DEVELOPMENT	3,984,759	4,026,063	0	0	Fund balance increase due to rebudgeting and timing of projects at Mather & McClellan.
TRANSIENT-OCCUPANCY TAX	1,465,879	1,465,879	0	0	Higher Fund Balance due to timing of projects; reimbursement from GF lower due to lower than anticipated expenditures & higher fund balance.
COMMUNITY INVESTMENT PROGRAM	(107,918)	(107,918)	0	0	Fund balance decrease due to completion of various BOS district projects resulting in a decrease in appropriations.
NEIGHBORHOOD REVITALIZATION FUND	46,202	46,202	0	0	Rebudget Fund Balance due to project timing.
COUNTY LIBRARY	63,653	63,653	0	0	Rebudgeting for capital maintenance projects.
2011 REALIGNMENT	(5)	(5)	2,740,491	0	Fund Balance increases placed in reserve due to uncertainty inherent in Realignment estimates and as contingency for potential loss in Title IV-E waiver revenue. Fund Balance decreases resulted in slight reductions in transfers to Departments.
PUBLIC SAFETY SALES TAX	0	0	746,386	0	Fund Balance increased, placed in reserve.
1991 REALIGNMENT	1,692,677	13,132,260	11,753,919	0	CalWORKs MOE Fund Balance increased \$8.7M and revenues decreased \$8.7M because revenues should have been recognized in FY 2019-20 in accordance with CDSS instruction. Social Services Fund Balance increased \$16.3M due to \$5.3M decrease in IHSS MOE expenditures being rebudgeted, State acceleration of additional \$2.8M in FY 2018-19 growth, and \$8.1M in lower than anticipated FY 2018-19 expenditures. Revenues decreased \$2.8M due to acceleration of growth. Appropriations increased \$1.8M due to net of \$5.3M in rebudgeting and \$3.6M reduction in FY 2019-20 IHSS MOE. Remaining \$11.8M reserved due to uncertainty inherent in Realignment estimates and as contingency for possible loss of Title IV-E waiver revenue. Mental Health and Public Health Fund Balances and transfers to Departments decreased \$87K.

ATTACHMENT 2

COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Re-budgeting and Fund Balance Changes

NON-GENERAL FUND DEPARTMENTS:

DEPARTMENT	NET APPROPRIATIONS	USE OF FUND BALANCE	RESERVE CHANGES	FTE CHANGES	DESCRIPTION
INTERAGENCY PROCUREMENT	8,889,629	8,889,629	0	0	Rebudgeting due to the timing of a revenue recognition Journal for the prior year to FAAF and changes in fund balance.
FIXED ASSET REVOLVING	0	(8,695,057)	0	0	Rebudgeting due to the timing of a revenue recognition Journal for the prior year from Interagency Procurement.
JUVENILE COURTHOUSE-DEBT SVC	45,584	45,584	0	0	Increase due to Fund Balance, portion to be transferred to GF.
2004 PENSION OBLIGATION BONDS	596,738	596,738	0	0	Increase due to Fund Balance, portion to be transferred to GF.
TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS	307,565	307,565	0	0	Increase due to corresponding increase in Fund Balance.
1997-REFUNDING PUBLIC FACILITIES DEBT SERVICE	(475,694)	(475,694)	0	0	Reduction due to closing the fund, transferred to 2018 Refunding.
2003 PUBLIC FACILITIES-DEBT SVC	(49,993)	(49,993)	0	0	Reduction due to closing the fund, transferred to 2018 Refunding.
2010 REFUNDING COPS-DEBT SVC	219,398	219,398	0	0	Increase due to Fund Balance, portion to be transferred to GF.
2007 PUBLIC FACILITIES PROJECTS-DEBT SVC	(77,119)	(77,119)	0	0	Reduction due to closing the fund, transferred to 2018 Refunding.
2006 PUBLIC FACILITIES-DEBT SVC	(51,204)	(51,204)	0	0	Reduction due to closing the fund, transferred to 2018 Refunding.
2018 REFUNDING COPS	1,807,943	1,807,943	0	0	Increase in Fund Balance due to closing other funds and interest, portion to be transferred to GF.
PENSION OBLIGATION BOND-DEBT SERVICE	281,923	281,923	0	0	Increase due to Fund Balance, portion to be transferred to GF.
<b>SUBTOTAL - GENERAL GOVERNMENT</b>	<b>98,352,111</b>	<b>101,125,696</b>	<b>15,243,921</b>	<b>0</b>	
CLERK/RECORDER FEES	0	0	(693,852)	0	Fund Balance has decreased \$693,852 due to lower than anticipated revenue. Reserves have decreased \$693,852 due to a decrease in fund balance.
CAPITAL CONSTRUCTION	2,952,204	2,398,264	0	0	Rebudgeting projects that were not completed in FY 2018-19.
TECHNOLOGY COST RECOVERY FEE	0	0	99,588		Fund Balance higher than anticipated - placed in reserve.
GENERAL SERVICES-CAPITAL OUTLAY	8,614,789	7,684,940	0	0	Heavy equipment rebudgeting due to purchasing delay in FY 18-19.
GENERAL SERVICES	1,393,864	1,160,480	0	0	Rebudgeting projects not completed by the end of the previous fiscal year.
PARKING ENTERPRISE	731,014	731,014			Rebudget of the new parking system.
<b>SUBTOTAL - ADMINISTRATIVE SERVICES</b>	<b>13,691,871</b>	<b>11,974,698</b>	<b>(594,264)</b>	<b>0</b>	

**ATTACHMENT 2**

**COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Re-budgeting and Fund Balance Changes**

**NON-GENERAL FUND DEPARTMENTS:**

DEPARTMENT	NET APPROPRIATIONS	USE OF FUND BALANCE	RESERVE CHANGES	FTE CHANGES	DESCRIPTION
FISH AND GAME PROPAGATION	7,274	7,274	0	0	Fund Balance higher than anticipated - rebudget Service and Supplies.
PARK CONSTRUCTION	1,522,446	1,427,600	0	0	Rebudget Mather Fence and Horseshoe project, plus Measure A projects (In CIP 19-20) due to the project timing and delays.
GOLF	20,839	0	45,031	0	Fund Balance came in lower than anticipated (-\$25,361).
MISSION OAKS RECREATION AND PARK DISTRICT	0	0	15,473	0	Fund balance has increased due to expenditures coming in lower than anticipated.
MISSION OAKS MAINT/IMPROV DIST	0	0	20,870	0	Fund balance has decreased due to revenues coming in lower than expected.
CARMICHAEL RECREATION AND PARK DISTRICT	427,631	427,631	0	0	Fund balance has increased due to expenditures coming in lower than anticipated in FY 2018-19. Rebudget. Includes mechanical system maintenance, improvements (other than structures), utilities, security services, and various other Service and Supplies.
CARMICHAEL RPD ASSESSMENT DISTRICT	34,677	34,677	0	0	Fund balance has increased due to expenditures coming in lower than anticipated.
ANTELOPE ASSESSMENT	249,408	249,408	(225,000)	0	Fund balance has increased due to expenditures coming in lower than anticipated.
DEL NORTE OAKS PARK DISTRICT	1,595	1,595	0	0	Fund Balance higher than anticipated - rebudget services and supplies.
CSA NO.4B-(WILTON-COSUMNES)	8,722	8,722	6,102	0	Fund Balance higher than anticipated - rebudget services and supplies and increase reserve.
CSA NO.4C-(DELTA)	8,600	8,600	5,618	0	Fund Balance higher than anticipated - rebudget services and supplies and increase reserve.
CSA NO.4D-(HERALD)	5,963	5,963	0	0	Fund Balance higher than anticipated - rebudget services and supplies.
COUNTY PARKS CFD 2006-1	0	0	8,075	0	Higher fund balance resulted in an increase in reserves.
<b>SUBTOTAL - MUNICIPAL SERVICES</b>	<b>2,287,155</b>	<b>2,171,470</b>	<b>(123,831)</b>	<b>0</b>	
ROADS	0	0	334,882	0	Reserves have increased due to increases to line item expenditures on which the savings rate for reserves is based on.
DEPARTMENT OF TRANSPORTATION	301,433	301,433			Rebudget for road maintenance not completed last year.
BUILDING INSPECTION	(475,901)	(475,901)	0	0	Fund Balance and Appropriations decreased slightly due to slightly lower than anticipated building activity.
DEVELOPMENT AND CODE SERVICES	169,001	0	908,703	1	Reduced Reserve Release due to higher Fund Balance; Increased expenditures to cover 1.0 FTE approved in July.
ROADWAYS	0	0	(3,501,750)	0	Fund Balance has decreased due primarily to the transfer of fees to the Florin Vineyard Community Plan for project overlap in FY2018-19.



**COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Re-budgeting and Fund Balance Changes**

**NON-GENERAL FUND DEPARTMENTS:**

DEPARTMENT	NET APPROPRIATIONS	USE OF FUND BALANCE	RESERVE CHANGES	FTE CHANGES	DESCRIPTION
SOLID WASTE ENTERPRISE	0	0	3,991,442	0	Fund Balance has increased \$3,991,442 due to lower expenditures and higher revenues than anticipated. Reserves have increased \$3,991,442 due to increased fund balance.
SOLID WASTE ENTERPRISE CAPITAL OUTLAY	0	0	11,347,866	0	Fund Balance has increased \$11,347,866 due to expenses and capital projects that were deferred or delayed. Reserves have increased \$11,347,866 due to increased fund balance.
RURAL TRANSIT	365,709	365,709			Rebudget for buses not received.
GOLD RIVER STATION #7	0	0	24,000		Fund Balance has increased due to lower landscape contract maintenance costs in FY2018-19.
SACRAMENTO CO LANDSCAPE MAINT	0	0	182,000		Fund Balance has increased due to lower landscape maintenance, engineering labor and water costs in FY 2018-19.
CSA NO. 1	0	0	121,272		Fund Balance has increased due to lower than anticipated electricity costs and higher revenues from assessments, interest, and property tax collection in FY 2018-19.
WATER AGENCY ZONE 11-DRAINAGE INFRASTRUCTURE	0	0	2,811,466		Fund balance increased due to less than anticipated credit agreements and reimbursement payments for drainage development projects, delay in right-of-way acquisitions and easement purchases, and less than anticipated costs in various services and supply accounts in FY 2018-19.
WATER AGY-ZONE 13	0	0	632,116		Fund balance increased due to lower engineering service costs for Delta Small Communities Flood Risk Reduction Plan.
WATER AGENCY ENTERPRISE	262,854	262,854			Rebudget of conversion costs from FY 2018-19 of 3 light vehicles, one light upgrade, and purchase one heavy.
WATER RESOURCES	113,000	113,000	443,314		Rebudget two light vehicles and one heavy from FY 2018-19.
<b>SUBTOTAL - PUBLIC WORKS AND INFRASTRUCTURE</b>	<b>736,096</b>	<b>567,095</b>	<b>17,295,311</b>	<b>1</b>	
MENTAL HEALTH SERVICES ACT	0	0	16,396,506	0	Fund balance adjustments due to timing of program implementations resulting in an overall increase in reserves.
ENVIRONMENTAL MANAGEMENT	0	0	900,013	0	Fund Balance Higher than anticipated. Cancel Reserve Release by \$594,556, and add reserve Provision by \$305,456 to offset FB.
ENVIRONMENTAL MANAGEMENT SPECIAL PROGRAM FUNDS	0	0	(250,924)	0	Fund Balance decreased due to revenues coming in lower than anticipated.

**COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Re-budgeting and Fund Balance Changes**

**NON-GENERAL FUND DEPARTMENTS:**

DEPARTMENT	NET APPROPRIATIONS	USE OF FUND BALANCE	RESERVE CHANGES	FTE CHANGES	DESCRIPTION
FIRST 5 SACRAMENTO COMMISSION	1,555,719	1,555,719	1,213,384	0	Fund Balance has increased \$2,769,103 primarily due to \$2,895,403 in underspending in various contracts resulting from project and program delays, partially offset by a \$227,173 net reduction in revenue. Reserves have increased \$1,213,384 due to an increase in fund balance. Appropriations have increased \$1,555,719 due to rebudgeting of \$1,325,757 for the Golden State Water fluoridation contract; \$250,000 for the Runyon Saltzman, Inc. contract for prenatal equity initiative media campaign; and a \$20,038 reduction in school readiness contracts recognizing operational efficiencies as part of a sustainability effort. The increase in appropriations is offset by increased fund balance.
<b>SUBTOTAL - SOCIAL SERVICES</b>	<b>1,555,719</b>	<b>1,555,719</b>	<b>18,258,979</b>	<b>0</b>	
<b>TOTAL NON-GENERAL FUND</b>	<b>116,622,952</b>	<b>117,394,678</b>	<b>51,576,240</b>	<b>1</b>	



**FISCAL YEAR 2019-20 ADOPTED BUDGET  
RECOMMENDED REVISIONS TO APPROVED BUDGET**

**ATTACHMENT 3**

**SUMMARY OF OTHER CHANGES**

COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Other Changes

DEPARTMENT	NET EXPENDITURES (Excluding Restricted Trust Fund Reimbursements)	APPROPRIATIONS	NET COUNTY COST	FTE CHANGES	DESCRIPTION
<b>GENERAL FUND DEPARTMENTS (001A):</b>					
BOARD OF SUPERVISORS	14,561	14,561	14,561	0	Increase in Net County Cost due to error in budgeting for salary and benefit costs.
SHERIFF	0	3	3		\$3 reduction in realignment reimbursement (booking fees) backfilled with net cost.
<b>SUBTOTAL - ELECTED OFFICIALS</b>	<b>14,561</b>	<b>14,564</b>	<b>14,564</b>	<b>0</b>	
EMERGENCY SERVICES	0	0	0		\$31,318 in appropriations were shifted from Services and Supplies to Expenditure Transfers due to a transfer of Homeland Security grant funds from the Sacramento Office of Emergency Services to the Coroner for deployable storage racks and transfer boards for disaster victims.
FINANCING-TRANSFERS/REIMBURSEMENT	(209,162)	(209,162)	(209,162)	0	TOT - \$137,162 of unspent funds in FY 2018-19 were returned to General Fund and reduction of transfer to TOT of \$72,000 related to Animal Care.
NON-DEPARTMENTAL COSTS/GF	(799,741)	(799,741)	(799,741)	0	June approved growth request for Hardesty lawsuit for surety bond costs of \$1 million decreased to \$200,259.
<b>SUBTOTAL - GENERAL GOVERNMENT</b>	<b>(1,008,903)</b>	<b>(1,008,903)</b>	<b>(1,008,903)</b>	<b>0</b>	
COUNTY CLERK/RECORDER	0	0	3,324	0	Revenues have decreased \$3,324 to provide a one-time Net County Cost allocation to restore carryover funds from Fiscal Year 2018-19 that resulted from a reimbursement that did not have an offsetting expenditure.
VOTER REGISTRATION/ ELECTIONS	0	0	(161,222)	0	Revenues have increased \$161,222 due to increased state matching funds for the purchase of voting equipment.
GRAND JURY	0	0	(19,151)	0	Revenue from State Attorney General's Office from FY 2018-19.
<b>SUBTOTAL - ADMINISTRATIVE SERVICES</b>	<b>0</b>	<b>0</b>	<b>(177,049)</b>	<b>0</b>	
ANIMAL CARE AND REGULATION	72,000	72,000	230,500	0	BOS Changes of \$72k increased expenses to various programs. Reductions in Revenue of \$158,500 due to loss of Elk Grove contract.
REGIONAL PARKS	0	0	(7,330)	0	Maintenance staff time changes required for maintain Herald Park
<b>SUBTOTAL - MUNICIPAL SERVICES</b>	<b>72,000</b>	<b>72,000</b>	<b>223,170</b>	<b>0</b>	

**COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Other Changes**

**GENERAL FUND DEPARTMENTS (001A):**

<b>DEPARTMENT</b>	<b>NET EXPENDITURES (Excluding Restricted Trust Fund Reimbursements)</b>	<b>APPROPRIATIONS</b>	<b>NET COUNTY COST</b>	<b>FTE CHANGES</b>	<b>DESCRIPTION</b>
CHILD, FAMILY AND ADULT SERVICES	450,000	450,000	150,000	0	State restoration of Foster Parent Recruitment and Retention Support funds (\$300,000) and adjustment for an error in contract costs (\$150,000).
CORONER	0	0	0	0	Appropriations have increased \$31,318 for the purchase of deployable storage racks and transfer boards for disaster victims. The increase in appropriations is offset by the reimbursement of State Homeland Security Grant Program funds from the Sacramento County Office of Emergency Services.
HEALTH SERVICES	249,390	249,390	0	0	Restoration of Emergency Medical Services (EMS) revenue of \$157,718 and appropriations of \$326,724 reduced in June due to the lack of Vehicle Code Fines revenue. Recognition of \$281,144 in additional service fee revenues for EMS resulting from approval (8/6/19) of new service fees and fee adjustments. Further reduction of \$189,472 in Vehicle Code Fines revenue and \$140,871 in associated appropriations related to Maddy and Richie Funds distributions.
IHSS PROVIDER PAYMENTS	(3,571,904)	0	0	0	Rebasing of IHSS MOE has resulted in a preliminary MOE allocation that is \$3,571,904 lower than originally anticipated. The reduction is offset by a reduction in 1991 Social Services Realignment.
<b>SUBTOTAL - SOCIAL SERVICES</b>	<b>(2,872,514)</b>	<b>699,390</b>	<b>150,000</b>	<b>0</b>	
<b>TOTAL GENERAL FUND DEPARTMENTS</b>	<b>(3,794,856)</b>	<b>(222,949)</b>	<b>(798,218)</b>	<b>0</b>	

COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Other Changes

NON-GENERAL FUND DEPARTMENTS:

DEPARTMENT	NET APPROPRIATIONS	USE OF FUND BALANCE	RESERVE CHANGES	FTE CHANGES	DESCRIPTION
AIRPORT-CAP OUTLAY	10,843,348	10,843,348	0	0	Majority (\$8,750,000) of requested funding will be used to purchase 10 new Sacramento International Airport shuttle buses to replenish aging bus fleet and increase service due to passenger growth. The requests also include funding for critical smaller projects and equipment at Sacramento International, Mather, Executive, and Franklin Field Airports.
TEETER PLAN	(2,521,588)	(547,143)			Decrease in delinquencies and fund balance decrease.
<b>SUBTOTAL - GENERAL GOVERNMENT</b>	<b>8,321,760</b>	<b>10,296,205</b>	<b>0</b>	<b>0</b>	
CAPITAL CONSTRUCTION	2,781,996	2,811,575	0	0	Expenditures reflect a list of new projects (and other administrative fees) to be funded. These projects are reflected in the CIP FY 19-20.
<b>SUBTOTAL - ADMINISTRATIVE SERVICES</b>	<b>2,781,996</b>	<b>2,811,575</b>	<b>0</b>	<b>0</b>	
GOLF	0	(70,392)	0	0	Revenues from services at the golf course anticipated to be higher than budget offsetting negative fund balance.
MISSION OAKS RECREATION AND PARK DISTRICT	333,265	346,915	0	0	Increase in professional services, employee insurance costs and improvements, partially offset by a loss in state revenue.
MISSION OAKS MAINT/IMPROV DIST	(873,404)	(767,483)	0	0	Reduction in maintenance, improvements and contingency due to reduced fund balance and revenue.
CARMICHAEL RECREATION AND PARK DISTRICT	125,300	0	0	1	Position added. Rev increased due to charitable donations, and building rentals.
CARMICHAEL RPD ASSESSMENT DISTRICT	3,500	0	0	0	Revenue from Property increased - offset in contingency.
SUNRISE RECREATION AND PARK DISTRICT	932,382	240,132	0	0	Appropriations have increased \$932,382 due to increases in structural improvements and other miscellaneous expenses.
FOOTHILL COMMUNITY PARK	10,274	10,274	0	0	Increase in contingency due to increased fund balance.
<b>SUBTOTAL - MUNICIPAL SERVICES</b>	<b>531,317</b>	<b>(240,554)</b>	<b>0</b>	<b>1</b>	

COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Other Changes

NON-GENERAL FUND DEPARTMENTS:

DEPARTMENT	NET APPROPRIATIONS	USE OF FUND BALANCE	RESERVE CHANGES	FTE CHANGES	DESCRIPTION
ROADS	2,363,548	3,553,111	0	0	Expenses increased and Revenues decreased due to fund balance increase and changing project timelines.
DEPARTMENT OF TRANSPORTATION	0	1,287,483			The higher fund balance resulted in a reduced need of reimbursements from other funds.
ROADWAYS	931,447	831,731	0	0	Expenses decreased due to lower fund balance.
TRANSPORTATION-SALES TAX	1,600,677	(403,872)	0	0	Revenues and expenses increased due to shifting project timelines.
RURAL TRANSIT	0	(377,375)	0	0	Increased revenue due to delay in sales of old buses. Net assets decreased due to delay in receiving new buses and associated reimbursements.
GOLD RIVER STATION #7	504	(5,196)			Increased expense from water costs, increased revenues from fund balance and special assessments.
SACRAMENTO CO LANDSCAPE MAINT	(104,505)	(145,747)			Expenses decreased from lower maintenance and costs. Revenue increased from assessments.
CSA NO. 1	100,300	9,300			Expenses increased from labor costs and revenues increased from property taxes and assessments.
WATER AGENCY ZONE 11-DRAINAGE INFRASTRUCTURE	360,019	360,019			Changes are due to shifts in project timelines.
WATER AGY-ZONE 13	(359,000)	131,256			Changes are due to shifts in project timelines.
WATER AGENCY ENTERPRISE	(192,300)	5,029,700			Changes are due to shifts in project timelines.
WATER RESOURCES	(829,895)	2,044,366			Changes are due to shifts in project timelines.
LANDSCAPE MAINTENANCE DISTRICT	8,163	41,163			Increased expense from water needs and labor, decreased revenue from road fund contribution to the Walerga Soundwall project.
<b>SUBTOTAL - PUBLIC WORKS AND INFRASTRU</b>	<b>3,878,958</b>	<b>12,355,939</b>	<b>0</b>	<b>0</b>	
<b>TOTAL NON-GENERAL FUND</b>	<b>15,514,031</b>	<b>25,223,165</b>	<b>0</b>	<b>1</b>	

**COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Other Changes**

**GENERAL FUND DEPARTMENTS (001A):**

DEPARTMENT	NET EXPENDITURES (Excluding Restricted Trust Fund Reimbursements)	APPROPRIATIONS	NET COUNTY COST	FTE CHANGES	DESCRIPTION
BOARD OF SUPERVISORS	14,561	14,561	14,561	0	Increase in Net County Cost due to error in budgeting for salary and benefit costs.
SHERIFF	0	3	3		\$3 reduction in realignment reimbursement (booking fees) backfilled with net cost.
<b>SUBTOTAL - ELECTED OFFICIALS</b>	<b>14,561</b>	<b>14,564</b>	<b>14,564</b>	<b>0</b>	
EMERGENCY SERVICES	0	0	0		\$31,318 in appropriations were shifted from Services and Supplies to Expenditure Transfers due to a transfer of Homeland Security grant funds from the Sacramento Office of Emergency Services to the Coroner for deployable storage racks and transfer boards for disaster victims.
FINANCING-TRANSFERS/REIMBURSEMENT	(209,162)	(209,162)	(209,162)	0	TOT - \$137,162 of unspent funds in FY 2018-19 were returned to General Fund and reduction of transfer to TOT of \$72,000 related to Animal Care.
NON-DEPARTMENTAL COSTS/GF	(799,741)	(799,741)	(799,741)	0	June approved growth request for Hardesty lawsuit for surety bond costs of \$1 million decreased to \$200,259.
<b>SUBTOTAL - GENERAL GOVERNMENT</b>	<b>(1,008,903)</b>	<b>(1,008,903)</b>	<b>(1,008,903)</b>	<b>0</b>	
COUNTY CLERK/RECORDER	0	0	3,324	0	Revenues have decreased \$3,324 to provide a one-time Net County Cost allocation to restore carryover funds from Fiscal Year 2018-19 that resulted from a reimbursement that did not have an offsetting expenditure.
VOTER REGISTRATION/ ELECTIONS	0	0	(161,222)	0	Revenues have increased \$161,222 due to increased state matching funds for the purchase of voting equipment.
GRAND JURY	0	0	(19,151)	0	Revenue from State Attorney General's Office from FY 2018-19.
<b>SUBTOTAL - ADMINISTRATIVE SERVICES</b>	<b>0</b>	<b>0</b>	<b>(177,049)</b>	<b>0</b>	
ANIMAL CARE AND REGULATION	72,000	72,000	230,500	0	BOS Changes of \$72k increased expenses to various programs. Reductions in Revenue of \$158,500 due to loss of Elk Grove contract.
REGIONAL PARKS	0	0	(7,330)	0	Maintenance staff time changes required for maintain Herald Park
<b>SUBTOTAL - MUNICIPAL SERVICES</b>	<b>72,000</b>	<b>72,000</b>	<b>223,170</b>	<b>0</b>	



**COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Other Changes**

**GENERAL FUND DEPARTMENTS (001A):**

<b>DEPARTMENT</b>	<b>NET EXPENDITURES (Excluding Restricted Trust Fund Reimbursements)</b>	<b>APPROPRIATIONS</b>	<b>NET COUNTY COST</b>	<b>FTE CHANGES</b>	<b>DESCRIPTION</b>
CHILD, FAMILY AND ADULT SERVICES	450,000	450,000	150,000	0	State restoration of Foster Parent Recruitment and Retention Support funds (\$300,000) and adjustment for an error in contract costs (\$150,000).
CORONER	0	0	0	0	Appropriations have increased \$31,318 for the purchase of deployable storage racks and transfer boards for disaster victims. The increase in appropriations is offset by the reimbursement of State Homeland Security Grant Program funds from the Sacramento County Office of Emergency Services.
HEALTH SERVICES	249,390	249,390	0	0	Restoration of Emergency Medical Services (EMS) revenue of \$157,718 and appropriations of \$326,724 reduced in June due to the lack of Vehicle Code Fines revenue. Recognition of \$281,144 in additional service fee revenues for EMS resulting from approval (8/6/19) of new service fees and fee adjustments. Further reduction of \$189,472 in Vehicle Code Fines revenue and \$140,871 in associated appropriations related to Maddy and Richie Funds distributions.
IHSS PROVIDER PAYMENTS	(3,571,904)	0	0	0	Rebasing of IHSS MOE has resulted in a preliminary MOE allocation that is \$3,571,904 lower than originally anticipated. The reduction is offset by a reduction in 1991 Social Services Realignment.
<b>SUBTOTAL - SOCIAL SERVICES</b>	<b>(2,872,514)</b>	<b>699,390</b>	<b>150,000</b>	<b>0</b>	
<b>TOTAL GENERAL FUND DEPARTMENTS</b>	<b>(3,794,856)</b>	<b>(222,949)</b>	<b>(798,218)</b>	<b>0</b>	

COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Other Changes

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<b>SUBTOTAL - GENERAL GOVERNMENT</b>	<b>8,321,760</b>	<b>10,296,205</b>	<b>0</b>	<b>0</b>	
CAPITAL CONSTRUCTION	2,781,996	2,811,575	0	0	Expenditures reflect a list of new projects (and other administrative fees) to be funded. These projects are reflected in the CIP FY 19-20.
<b>SUBTOTAL - ADMINISTRATIVE SERVICES</b>	<b>2,781,996</b>	<b>2,811,575</b>	<b>0</b>	<b>0</b>	
GOLF	0	(70,392)	0	0	Revenues from services at the golf course anticipated to be higher than budget offsetting negative fund balance.
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COUNTY OF SACRAMENTO  
FY 2019-20 Adopted Budget - Recommended Revisions to Approved Budget - Other Changes

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<b>SUBTOTAL - PUBLIC WORKS AND INFRASTRU</b>	<b>3,878,958</b>	<b>12,355,939</b>	<b>0</b>	<b>0</b>	
<b>TOTAL NON-GENERAL FUND</b>	<b>15,514,031</b>	<b>25,223,165</b>	<b>0</b>	<b>1</b>	

# BOARD OF SUPERVISORS BUDGET LETTER WITH CAPITAL IMPROVEMENT PLAN

For the Agenda of:  
September 4, 2019  
9:30 A.M.

To: Board of Supervisors

Through: Navdeep S. Gill, County Executive

From: Britt E. Ferguson, Chief Fiscal Officer,  
Office of Budget & Debt Management

Subject: Public Hearing On, And Consideration Of Possible Revisions  
To, The FY2019-20 Approved Recommended Budget

District(s): All

## **RECOMMENDED ACTION**

1. Approve the proposed Revisions to the FY2019-20 Approved Recommended ("Approved") Budget.
2. Direct the Department of Personnel Services to prepare an administrative Salary Resolution Amendment (SRA) to reflect the positions approved by the FY2019-20 Adopted Budget, including any deletion of positions.
3. Direct the Department of Finance to prepare the FY2019-20 Budget Resolutions for Board consideration on Tuesday, September 24, 2019.
4. Approve the attached list of project changes and new projects for inclusion in the County's Capital Improvement Plan (CIP).

## **BACKGROUND**

The County Budget Act requires that boards of supervisors in every county in the State approve a Recommended Budget by June 30<sup>th</sup> for the fiscal year that begins on the upcoming July 1<sup>st</sup>. This Approved Budget provides appropriation (expenditure) authority from July 1<sup>st</sup> until the budget is adopted, which must occur no later than October 2<sup>nd</sup>. Prior to October 2<sup>nd</sup>, the Budget Act requires that boards of supervisors hold a public hearing on the Approved Budget, including any recommended revisions, make any changes desired and, ultimately, approve resolutions adopting the Budget.

In Sacramento County, the annual budget process begins in October and involves departments preparing their requested budgets, which are reviewed and analyzed by staff in the Office of the County Executive (OCE). OCE staff

also prepares estimates of the amount of discretionary and semi-discretionary (Proposition 172 and Realignment) revenue the County will receive. After review, the County Executive provides a Recommended Budget to the Board for consideration, and the Board hears public comment, makes any desired revisions and approves the Recommended Budget (the "Approved Budget").

Following closure of the County's books for the prior fiscal year in late July, departments prepare requests for revision to the Approved Budget based on updated fund balance and other information. OCE Staff reviews those requests and updates discretionary and semi-discretionary revenue estimates. After review, the County Executive then recommends revisions to the Approved Budget.

The purpose of this meeting is for the Board to hold a public hearing on, and approve revisions to, the FY2019-20 Approved Budget.

In addition to approving the recommended revisions to the Approved Budget, staff is requesting that the Board take a number of actions. These include:

- Directing the Department of Personnel Services to prepare an administrative Salary Resolution Amendment (SRA) to reflect the positions approved in the FY2019-20 Adopted Budget, including any deletion of positions.
- Directing the Department of Finance to prepare the FY2019-20 Budget resolutions for Board consideration on Tuesday, September 24, 2019.
- Approving the attached list of new or revised projects for inclusion in the County's Capital Improvement Program (CIP). These are projects that are included in the recommended revisions to the Approved Budget.

### **FINANCIAL ANALYSIS**

As proposed, the County's Budget is balanced.

Attachment:

1. Adjustments to Capital Improvement Plan (CIP)

FY 2019-20 CIP Changes Additions From Recommended to Adopted Budget

Project Number	Description	CIP at Recommended			CIP at Adopted			Variance			Funding Source	Comments
		Prior Years	FY 19-20		Prior Years	FY 19-20		Prior Years	FY 19-20			
<b>Airports - International</b>												
0585	Aliside Perimeter Inspection Road Flooding Improvements	\$ 50,000	\$ 500,000	\$ -	\$ -	\$ 550,000	\$ (50,000)	\$ -	\$ 50,000	Adjusted the start date	Airport Capital Improvement Fund	Reinstated project - Adjusted due to construction timing and an increase in costs, overall increase of \$2,999.
0373	Autoclave Equipment Installation	\$ 384,754		\$ 293,812	\$ -	\$ 93,941	\$ (80,942)	\$ -	\$ 93,941	Timing deferred	Airport Capital Improvement Fund	New Project - Was not in CIP during recommended budget
0383	Automated People Mover (APM)		\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (250,000)	Adjusted the start date and an overall increase to the project of \$151,274.	Airport Capital Improvement Fund	Reinstated project - Adjusted due to construction timing and an increase in costs of \$171,102.
7508	Computerized Maintenance Management System		\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Reinstated project - Adjusted due to construction timing and an increase in costs of \$352,213.
0387	Consolidated Rental Car Facility		\$ 2,500,000	\$ 151,274	\$ -	\$ 2,500,000	\$ 151,274	\$ -	\$ -	Increase in Equipment purchases planned, overall increase \$651,000.	Airport Capital Improvement Fund	Adjustment represents Part 1 final project close out, reduction of \$15,634.
0352	Critical Equipment Inventory	\$ 280,000	\$ -	\$ 241,102	\$ -	\$ 210,000	\$ (38,898)	\$ -	\$ 210,000	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
0360	Program (CEPP) Mechanical Rehabilitation And Replacement (Two Boilers in Terminal A)	\$ 30,000	\$ 1,470,000	\$ 14,434	\$ -	\$ 1,470,000	\$ (15,566)	\$ -	\$ -	Reinstated project - Adjusted due to construction timing and an increase in costs of \$352,213.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
0426	Economy Lot Rehabilitation, Design and Construction	\$ 2,137,187	\$ -	\$ 1,462,794	\$ -	\$ 1,026,606	\$ (674,393)	\$ -	\$ 1,026,606	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
0387	Equipment Acquisition	\$ 7,951,185	\$ 2,549,500	\$ 7,951,185	\$ -	\$ 3,200,500	\$ -	\$ -	\$ 651,000	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
0353	Fire Alarm System Replacement, Phase 1 and Phase 2	\$ 200,000	\$ 300,000	\$ 184,366	\$ -	\$ 300,000	\$ (15,634)	\$ -	\$ -	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
0390	General Aviation Terminal Ramp Project	\$ 50,000	\$ 1,131,000	\$ 69,389	\$ -	\$ 1,131,000	\$ 19,389	\$ -	\$ -	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
0354	Install Additional Chiller And Cooling Tower in Terminal	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
0392	Landside Roadway Pavement Rehabilitation Project, Construction Phase 2 of 2	\$ 36,000	\$ 1,764,000	\$ 24,545	\$ -	\$ 1,764,000	\$ (11,455)	\$ -	\$ -	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
0367	Light Emitting Diode (LED) Retrofit, Exterior Facilities	\$ 3,135,547	\$ -	\$ 1,613,421	\$ -	\$ 1,600,000	\$ (1,520,126)	\$ -	\$ 1,600,000	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
0394	New Aircraft Rescue Firefighting (ARFF) Facility Replacement, Design and Construction	\$ 250,000	\$ 950,000	\$ 46,083	\$ -	\$ 1,140,000	\$ (203,917)	\$ -	\$ 190,000	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund, Federal Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
0359	North Campus Switchgear Electrical Improvements	\$ 200,000	\$ 1,820,000	\$ 36,347	\$ -	\$ 1,906,000	\$ (163,653)	\$ -	\$ 86,000	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
0395	Operating Procedures Outline Sheet (OPOS) and Occupational Safety and Health Administration (OSHA) Safety Improvements for Terminals A and B	\$ 150,000	\$ 250,000	\$ -	\$ -	\$ 400,000	\$ (150,000)	\$ -	\$ 150,000	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
0400	Parking Lot Improvements	\$ 730,462	\$ 862,534	\$ 766,567	\$ -	\$ 862,534	\$ 36,105	\$ -	\$ -	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
9090	Pedestrian Walkway From Terminal B To Concourse B, Preliminary Analysis & Conception Design	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
0401	Perimeter Fencing Increase From Six Foot to Eight Foot (16,000 Linear Feet approximately)	\$ 800,000	\$ 700,000	\$ 19,744	\$ -	\$ 1,488,000	\$ (780,256)	\$ -	\$ 788,000	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
0423	Pumper Fire Truck, Structural Type I	\$ 750,000	\$ -	\$ -	\$ -	\$ 714,000	\$ (750,000)	\$ -	\$ 714,000	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.
5274	Purchase of Ten New Electric Shuttle Buses	\$ -	\$ -	\$ -	\$ -	\$ 8,750,000	\$ -	\$ -	\$ 8,750,000	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.	Airport Capital Improvement Fund	Adjusted reduction represents pre-project start up and a decrease in the overall project cost by \$15,566.

FY 2019-20 CIP Changes Additions From Recommended to Adopted Budget

Project Number	Description	CIP at Recommended		CIP at Adopted		Variance		Funding Source	Comments
		Prior Years	FY 19-20	Prior Years	FY 19-20	Prior Years	FY 19-20		
0404	Rehabilitate Runway 16R-34L Construction	\$ 9,895,457	\$ 36,447,982	\$ 17,596,086	\$ 27,427,907	\$ 7,700,629	\$ (9,020,075)	Airport Capital Improvement Fund, Federal Fund	Adjusted to meet Construction progress, and an overall reduction in costs of \$1,319,446.
0406	Remain Overnight (RON)/Deicing Apron Design and Construction	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	Airport Capital Improvement Fund	Project timing adjustment, expected kickoff in 19-20 rather than 20-21
0407	Rental Car Terminal Building Rehabilitation	\$ 300,000	\$ 1,200,000	\$ 18,428	\$ 1,487,387	\$ (281,572)	\$ 287,387	Airport Capital Improvement Fund	Adjusted due to timing and an increase in the overall project of \$5,815
0356	Replace Beacon And Ladder	\$ 100,000	\$ -	\$ 28,016	\$ 72,000	\$ (71,984)	\$ 72,000	Airport Capital Improvement Fund	Reinstated project - Adjusted due to timing and an increase in the overall project of \$16
0408	Replacement of Jet Bridges at Terminal A	\$ 2,585,192	\$ 13,200,000	\$ 2,808,694	\$ 13,200,000	\$ 223,502	\$ -	Airport Capital Improvement Fund	Adjustment to meet Equipment install progress, and an increase in the overall project of \$223,502
0409	Runway Stripper	\$ -	\$ 400,000	\$ -	\$ 520,000	\$ -	\$ 120,000	Airport Capital Improvement Fund	Adjusted due to increase in overall costs of \$120,000.
0363	Sacramento International Airport Concourse A and B Americans Disabilities Act (ADA) Counter Modifications	\$ 300,000	\$ -	\$ 238,794	\$ 108,000	\$ (61,206)	\$ 108,000	Airport Capital Improvement Fund	Reinstated project - Adjusted due to timing and an increase in the overall project of \$46,794
0410	Safety Management and Airport Operations Management System	\$ 539,000	\$ 351,000	\$ 378,070	\$ 499,153	\$ (160,930)	\$ 148,153	Airport Capital Improvement Fund	Adjustment of the timing of installation of software and a reduction in costs of \$12,777.
0364	Seating For Southwest Airlines Gates And Electrical Work For Those Seats	\$ 60,000	\$ 1,740,000	\$ 30,000	\$ 1,770,000	\$ (30,000)	\$ 30,000	Airport Capital Improvement Fund	Adjusted due to timing
0411	Shuttle Bus Replacement to Electric, Acquisition and Infrastructure	\$ 4,085,789	\$ 1,700,000	\$ 4,236,319	\$ 2,048,773	\$ 150,530	\$ 348,773	Airport Capital Improvement Fund, Federal Fund	Adjustment in Prior years for Equipment receipt, and FY19-20 for an increase in infrastructure cost, total increase of \$499,303
0413	Software Computer Aided Dispatch	\$ 211,000	\$ 74,000	\$ 105,539	\$ 179,461	\$ (105,461)	\$ 105,461	Airport Capital Improvement Fund	Adjusted due to timing.
0371	Storm Drain System Assessment And Cleanup	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ (500,000)	Airport Capital Improvement Fund	Project was deferred to FY20-21
0415	Taxiway Yankee "V" Rehabilitation	\$ 250,000	\$ 1,000,000	\$ -	\$ 1,250,000	\$ (250,000)	\$ 250,000	Airport Capital Improvement Fund	Adjusted due to timing
0420	Terminal / Concourse A Furniture and Renovations, Phase II	\$ 7,933,055	\$ 300,000	\$ 7,607,356	\$ 300,000	\$ (325,699)	\$ -	Airport Capital Improvement Fund	Adjustment of scope with a decrease in the overall project of \$325,699
0419	Terminal / Concourse A Restroom Rehabilitation, Design	\$ 750,000	\$ 5,565,000	\$ 236,479	\$ 6,078,520	\$ (513,521)	\$ 513,520	Airport Capital Improvement Fund	Adjusted due to timing
0417	Terminal A Compactor Site Improvements	\$ 414,754	\$ 70,000	\$ 415,211	\$ 100,000	\$ 457	\$ 30,000	Airport Capital Improvement Fund	Adjusted due to an overall increase of \$30,457
0370	Terminal A Cooling Towers	\$ 1,000,000	\$ 200,000	\$ 30,409	\$ 1,180,000	\$ (969,591)	\$ 980,000	Airport Capital Improvement Fund	Adjusted due to timing and an increase in the overall project of \$10,409
0358	Terminal A Roof Replacement	\$ 1,100,000	\$ 2,500,000	\$ 685,355	\$ 2,943,434	\$ (414,645)	\$ 443,434	Airport Capital Improvement Fund	Adjusted due to timing and an increase in the overall project of \$28,789
0416	Terminal A Security Checkpoint Expansion	\$ 11,400,000	\$ 4,000,000	\$ 10,996,725	\$ 4,000,000	\$ (403,275)	\$ -	Airport Capital Improvement Fund	Adjusted due to a decrease in overall project cost of \$403,275
0372	Terminal B Upper Roadway Saw And Reseal Includes Sixth Floor	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ 125,000	Airport Capital Improvement Fund	Adjustment of scope that will take place in FY19-20. Overall project costs increased \$125,000
0362	Trailer Mounted Pre-Conditioned Air Unit	\$ -	\$ 108,653	\$ -	\$ 105,000	\$ -	\$ (3,653)	Airport Capital Improvement Fund	Adjustment to actual cost decreased \$3,653
0424	West Airfield Apron Rehabilitation	\$ -	\$ 1,250,000	\$ -	\$ -	\$ -	\$ (1,250,000)	Airport Capital Improvement Fund, Federal Fund	Timing deferred
	<b>Total for Airports - International</b>	\$ 58,057,382	\$ 85,653,669	\$ 58,286,544	\$ 94,551,216	\$ 229,162	\$ 8,897,547		<b>Overall, Airports-International has an increase in spending of \$229,162 for prior years and an increase in spending of \$8,897,547 for FY 2019-20 as compared from recommended to adopted budget.</b>
	<b>Airports - Mather</b>								
0381	Mather (MHR) Administration Building Heating, Ventilation, And Air Conditioning (HVAC) Replacement	\$ 471,639	\$ -	\$ 385,319	\$ 20,000	\$ (86,320)	\$ 20,000	Airport Capital Improvement Fund	Reinstated project - Adjust due to construction timing. Costs in FY19/20 increased, overall project costs decreased \$66,320.

FY 2019-20 CIP Changes Additions From Recommended to Adopted Budget

Project Number	Description	CIP at Recommended		CIP at Adopted		Variance		Funding Source	Comments
		Prior Years	FY 19-20	Prior Years	FY 19-20	Prior Years	FY 19-20		
0432	Overlay Runway 4L/22R and Extension, Environmental and Design	\$ 1,000,000	\$ 20,000,000	\$ 1,183,642	\$ 20,000,000	\$ 183,642	\$ -	Airport Capital Improvement Fund, Federal Fund	Adjusted due to construction timing and an increase in costs of \$183,642 in prior years.
9430	Phymo Vent Installation Diesel Exhaust System	\$ -	\$ -	\$ -	\$ 130,000	\$ -	\$ 130,000	Airport Capital Improvement Fund	New Project - Was not in CIP during recommended budget
0438	Radio / Telephone Crash System	\$ 150,000	\$ 200,000	\$ -	\$ 350,000	\$ (150,000)	\$ 150,000	Airport Capital Improvement Fund	Adjusted due to timing
0433	Rehabilitate Asphalt/Concrete Section for Runway 4R/22L, Environmental and Design; Construction Part 1 and Part 2	\$ 350,000	\$ 650,000	\$ 290,289	\$ 650,000	\$ (59,711)	\$ -	Airport Capital Improvement Fund, Federal Fund	Environmental cost reduction of \$59,711
0429	Rehabilitate the General Aviation Apron and Drainage Improvements	\$ 8,911,210	\$ -	\$ 8,366,642	\$ -	\$ (544,568)	\$ -	Airport Capital Improvement Fund, Federal Fund	Final close out costs reduction of \$544,568
0430	Runway 4R/22L - Special Authorization (SA) Category II System Including Airfield Lighting System Upgrade Design	\$ 4,026,870	\$ 4,337,979	\$ 3,661,998	\$ 3,618,951	\$ (364,872)	\$ (719,028)	Airport Capital Improvement Fund	Adjusted due to a decrease in project cost of \$1,085,900
0431	Truemper Extension Phase I And II, Design And Upgrades	\$ 6,111,915	\$ -	\$ 5,215,712	\$ -	\$ (896,203)	\$ -	Airport Capital Improvement Fund	Adjustment represents Final close out cost for this segment of work, a reduction of \$896,203
	<b>Total for Airports - Mather</b>	\$ 21,021,634	\$ 25,187,979	\$ 19,103,602	\$ 24,768,951	\$ (1,918,032)	\$ (419,028)		Overall, Mather has a decrease in spending of \$1,918,032 for prior year and a decrease in spending of \$419,028 for FY 2019-20 as compared from recommended to adopted budget.
	<b>Total for Airports</b>	\$ 79,079,016	\$ 110,841,648	\$ 77,390,146	\$ 119,320,167	\$ (1,688,870)	\$ 8,478,519		Overall, the Airports has a decrease in spending of \$1,688,870 in prior years and a increase in spending of \$8,478,519 for FY 2019-20 as compared from recommended to adopted budget.
<b>County Buildings</b>									
0141	Agricultural Commissioner Building - Americans with Disabilities Act (ADA) Improvements	\$ 412,530	\$ -	\$ 84,563	\$ 552,967	\$ -	\$ 552,967	Capital Construction Fund	Reinstated project - Project budget increased and increased overall by \$225,000.
4859	Boys Ranch - Road Repairs	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	Capital Construction Fund	New Project - Was not in CIP during recommended budget
9146	Branch Center - Wayfinding Signage	\$ -	\$ -	\$ 4,001	\$ 170,639	\$ 4,001	\$ -	Capital Construction Fund	New Project - Was not in CIP during recommended budget
0149	B. T. Collins Youth Detention Facility - Central Plant - Chiller Plant Smart Controls	\$ 220,109	\$ -	\$ 95,696	\$ 124,413	\$ (124,413)	\$ 124,413	Capital Construction Fund	Reinstated project - Adjusted due to timing
0147	B. T. Collins Youth Detention Facility - Replace Roof Top Air Handler Unit S1	\$ 365,000	\$ -	\$ 20,294	\$ 345,900	\$ (344,706)	\$ 345,900	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in total costs.
0152	Central Plant - Repair Underground Hot Water Lines	\$ 2,958,279	\$ 1,000,000	\$ 2,350,807	\$ 1,850,000	\$ (607,472)	\$ 850,000	Capital Construction Fund	Adjusted due to timing and an increase in overall costs by \$242,528
0153	Conservation Road Warehouse - Modify Heating, Ventilating, and Air Conditioning (HVAC)	\$ 60,000	\$ -	\$ 788	\$ 59,212	\$ (59,212)	\$ 59,212	Capital Construction Fund	Reinstated project - Adjusted due to timing
0556	Coroner/Crime Laboratory - Replace Cooling Towers	\$ 617	\$ -	\$ 1,365	\$ -	\$ 748	\$ -	Capital Construction Fund	Project budget adjusted in prior year and future year budgets.
0155	Coroner/Crime Laboratory - Replace Fire Alarm	\$ 802,415	\$ 200,000	\$ 744,800	\$ 257,615	\$ (57,615)	\$ 57,615	Capital Construction Fund	Adjusted due to timing
3901	County Garage - Install Electric Vehicle Chargers	\$ 13,800	\$ -	\$ 13,800	\$ 350,850	\$ -	\$ 350,850	Neighborhood Revitalization Fund	Reinstated project - Project budget increased \$50,850.
0158	Department of Technology Building - Central Plant - Replace Moisture Detection System	\$ 220,000	\$ -	\$ 4,532	\$ 215,468	\$ (215,468)	\$ 215,468	Capital Construction Fund	Reinstated project - Adjusted due to timing
0160	Department of Technology Building - Central Plant - Replace Water Heaters	\$ 175,000	\$ -	\$ 15,795	\$ 171,000	\$ (159,205)	\$ 171,000	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in total costs.
0280	Department of Technology Building - Central Plant - Replace Liebert Transistor	\$ 94,681	\$ -	\$ 8,681	\$ 86,000	\$ (86,000)	\$ 86,000	Capital Construction Fund	Reinstated project - Adjusted due to timing
0159	Department of Technology Building - Central Plant - Replace or Repair Cooling Towers	\$ 100,205	\$ 749,795	\$ 1,438	\$ 848,562	\$ (98,767)	\$ 98,767	Capital Construction Fund	Adjusted due to timing



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FY 2019-20 CIP Changes Additions From Recommended to Adopted Budget

Project Number	Description	CIP at Recommended		CIP at Adopted		Variance		Funding Source	Comments
		Prior Years	FY 19-20	Prior Years	FY 19-20	Prior Years	FY 19-20		
0161	Department of Technology Building – Replace Liebert UPS System Modules	\$ 501,406	\$ 698,594	\$ 15,916	\$ 1,350,000	\$ (485,490)	\$ 651,406	Capital Construction Fund	Adjusted due to timing and an increase in overall costs by \$165,916
0162	Department of Technology Building – Replace Sewage Sump Tank	\$ 321,319	\$ -	\$ 135,182	\$ 186,137	\$ (186,137)	\$ 186,137	Capital Construction Fund	Reinstated project - Adjusted due to timing
0163	Department of Technology Building – Replace Storm Drain and Underdrain Sump Liners	\$ 694,844	\$ -	\$ 138,572	\$ 556,272	\$ (556,272)	\$ 556,272	Capital Construction Fund	Reinstated project - Adjusted due to timing
0164	Ecology Building – Americans with Disabilities Act (ADA) Improvements	\$ 476,944	\$ -	\$ 48,970	\$ 170,000	\$ (427,974)	\$ 170,000	Capital Construction Fund	Reinstated project - Adjusted due to timing, additional costs projected in future years.
0281	Fleet Services Equipment Shop – Americans with Disabilities Act (ADA) Path of Travel	\$ 135,500	\$ -	\$ -	\$ 135,500	\$ (135,500)	\$ 135,500	Capital Construction Fund	Reinstated project - Adjusted due to timing
0168	General Services Facility – Additional Cooling for Information Technology Computer Room	\$ 304,400	\$ -	\$ 59,957	\$ 368,993	\$ (250,443)	\$ 368,993	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$118,550.
0550	General Services Facility – Replace Old Heating, Ventilating, and Air Conditioning (HVAC) Units	\$ -	\$ 513,480	\$ 1,158	\$ 512,322	\$ 1,158	\$ (1,158)	Capital Construction Fund	Reinstated project - Adjusted due to timing
0172	John M. Price District Attorney Building – Emergency Generator Replacement and Upgrade	\$ 306,717	\$ -	\$ 35,652	\$ -	\$ (273,065)	\$ -	Capital Construction Fund	Adjusted due to timing, costs are in future years.
0174	John M. Price District Attorney Building – Install Security Barricades at Entry	\$ 220,109	\$ -	\$ -	\$ 220,109	\$ (220,109)	\$ 220,109	Capital Construction Fund	Reinstated project - Adjusted due to timing
0551	John M. Price District Attorney Building – Replace Boiler	\$ -	\$ 231,440	\$ 1,188	\$ 230,252	\$ 1,188	\$ (1,188)	Capital Construction Fund	Reinstated project - Adjusted due to timing
1971	Main Jail – Annex	\$ -	\$ -	\$ -	\$ 8,000,000	\$ -	\$ 8,000,000	General Fund	New Project - Was not in CIP during recommended budget
8533	Main Jail – Camera Maintenance Project	\$ -	\$ -	\$ -	\$ 370,000	\$ -	\$ 370,000	Inmate Welfare Fund	New Project - Was not in CIP during recommended budget
0179	Main Jail – Dryer Draft Control	\$ 227,100	\$ -	\$ 50,215	\$ 240,000	\$ (176,885)	\$ 240,000	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$63,115.
0181	Main Jail – Install Automatic Isolation Valves on Hydronic Heating and Cooling System	\$ 149,307	\$ -	\$ 6,780	\$ 142,527	\$ (142,527)	\$ 142,527	Capital Construction Fund	Reinstated project - Adjusted due to timing
0183	Main Jail – Install Safety Screening	\$ 4,041,534	\$ -	\$ 3,650,094	\$ 150,000	\$ (391,440)	\$ 150,000	Capital Construction Fund	Reinstated project - Adjusted due to timing and a reduction in overall costs by \$241,440
0184	Main Jail – Modernize Flush Valves	\$ 420,059	\$ -	\$ 42,671	\$ -	\$ (377,388)	\$ -	Capital Construction Fund	Adjusted due to timing, costs are in future years.
0284	Main Jail – Parking Lot Resurface	\$ 55,000	\$ -	\$ 731	\$ 54,269	\$ (54,269)	\$ 54,269	Capital Construction Fund	Reinstated project - Adjusted due to timing
0286	Main Jail – Replace Broken Etched Lobby Glass	\$ 89,380	\$ -	\$ 39,380	\$ 50,000	\$ (50,000)	\$ 50,000	Capital Construction Fund	Reinstated project - Adjusted due to timing
0189	Main Jail – Replace Walk-in Refrigeration Systems	\$ 808,871	\$ -	\$ 17,894	\$ 1,072,800	\$ (790,977)	\$ 1,072,800	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$281,823.
0191	Main Jail – Sewage System Grinder Pit Liner	\$ 430,475	\$ -	\$ 13,426	\$ -	\$ (417,049)	\$ -	Capital Construction Fund	Adjusted due to timing, costs are in future years.
0553	Main Jail – West Sewage Ejection Pump	\$ 230,000	\$ 170,000	\$ 10,991	\$ 388,009	\$ (219,009)	\$ 219,009	Capital Construction Fund	Adjusted due to timing
0554	Mental Health Center – Drug Court Treatment Center – Heating, Ventilating, and Air Conditioning (HVAC) Capacity Needs	\$ -	\$ -	\$ 1,466	\$ -	\$ 1,466	\$ -	Capital Construction Fund	Project budget adjusted in prior year and future year budgets.
0192	Mental Health Center – Replace 5 Rooftop Heating, Ventilating, and Air Conditioning (HVAC) Units	\$ 335,440	\$ -	\$ 25,812	\$ 474,000	\$ (309,628)	\$ 474,000	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$164,372.
0193	Mental Health Center – Replace Heating Boilers	\$ 332,800	\$ -	\$ 19,533	\$ 319,000	\$ (313,267)	\$ 319,000	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$5,753.

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FY 2019-20 CIP Changes Additions From Recommended to Adopted Budget

Project Number	Description	CIP at Recommended		CIP at Adopted		Variance		Funding Source	Comments
		Prior Years	FY19-20	Prior Years	FY19-20	Prior Years	FY 19-20		
0311	Morgan Alternative Center – Renovation	\$ -	\$ -	\$ -	\$ 1,850,000	\$ -	\$ 1,850,000	Capital Construction Fund	Moved from unfunded to funded
0197	New Administration Center – Department of Finance Security Upgrades	\$ 895,400	\$ -	\$ 66,659	\$ 130,000	\$ (828,741)	\$ (692,082)	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$774,259, primarily in future years.
0203	New Administration Center – Replace Fuel Storage Tank	\$ 400,000	\$ 550,000	\$ 75,863	\$ 1,150,000	\$ (324,137)	\$ 774,137	Capital Construction Fund	Adjusted due to timing and an increase in overall costs by \$275,863
0204	New Administration Center – Replace Pond Fountain Risers	\$ 148,000	\$ -	\$ 887	\$ 147,113	\$ (147,113)	\$ -	Capital Construction Fund	Reinstated project - Adjusted due to timing
0209	Office Building #3 (OB3) – Americans with Disabilities Act (ADA) Improvements	\$ 984,908	\$ -	\$ 921,269	\$ 80,000	\$ (63,639)	\$ -	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$16,361.
0210	Office Building #3 (OB3) – Asbestos Flooring Removal, Carpet Replacement and Minor Remodel	\$ 475,976	\$ 852,816	\$ 894,220	\$ 400,000	\$ 418,244	\$ (452,816)	Capital Construction Fund	Adjusted due to timing and an overall increase in costs of \$371,176 costs are spread through future years.
0292	Old Administration Building – Americans with Disabilities Act (ADA) Path of Travel	\$ 38,720	\$ -	\$ 1,280	\$ 37,440	\$ (37,440)	\$ -	Capital Construction Fund	Reinstated project - Adjusted due to timing
0219	Old Administration Building – Evaluate and Install Emergency Egress Lighting	\$ 505,072	\$ -	\$ 36,074	\$ 545,000	\$ (468,998)	\$ -	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$76,002.
0223	Paul F. Hom M.D. Primary Care Facility – Add Isolation Valves to Heating Water Lines on Variable Air Volume (VAV) and Constant Air Volume (CAV) Boxes	\$ 115,000	\$ -	\$ 86,119	\$ 28,881	\$ (28,881)	\$ -	Capital Construction Fund	Reinstated project - Adjusted due to timing
0293	Paul F. Hom M.D. Primary Care Facility – Install Ultra Violet (UV) Germicidal Lighting	\$ 580,000	\$ -	\$ 38,634	\$ 821,366	\$ (541,366)	\$ -	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$280,000.
0225	Paul F. Hom M.D. Primary Care Facility – Repair Fireproofing in Ceiling	\$ 15,000	\$ 500,000	\$ 3,928	\$ 511,072	\$ (11,072)	\$ -	Capital Construction Fund	Adjusted due to timing.
0226	Paul F. Hom M.D. Primary Care Facility – Replace 5 Rooftop Heating, Ventilating, and Air Conditioning (HVAC) Units	\$ 1,381,174	\$ -	\$ 65,246	\$ 1,679,928	\$ (1,315,228)	\$ -	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$364,000.
0227	Paul F. Hom M.D. Primary Care Facility – Replace Direct Digital Control (DDC) System	\$ 150,693	\$ -	\$ 43,407	\$ 107,286	\$ (107,286)	\$ -	Energy Revolving Fund	Reinstated project - Adjusted due to timing
0228	Paul F. Hom M.D. Primary Care Facility – Replace Flooring	\$ 552,301	\$ 450,000	\$ 617,792	\$ 384,509	\$ 65,491	\$ (65,491)	Capital Construction Fund	Adjusted due to timing.
0229	Replace Roof	\$ 850,340	\$ -	\$ 19,530	\$ 830,810	\$ (830,810)	\$ -	Capital Construction Fund	Reinstated project - Adjusted due to timing
0231	Regional Parks & Recreation – Renovate Restroom and Showers	\$ 1,262,878	\$ -	\$ 141,600	\$ 360,000	\$ (1,121,278)	\$ -	Capital Construction Fund	Reinstated project - Adjusted due to timing and change in project scope, overall reduction of \$600.
0294	Rio Cosumnes Correctional Center (RCCC) – 69 Kilovolt (KV) Electrical Substation	\$ 4,955,289	\$ -	\$ 519,359	\$ 10,000	\$ (4,435,930)	\$ -	Capital Construction Fund	Reinstated project - Adjusted due to timing and an overall cost reduction of \$4,425,930.
0232	Rio Cosumnes Correctional Center (RCCC) – Administration – Replace 15 Rooftop Heating, Ventilating, and Air Conditioning (HVAC) Units	\$ 480,500	\$ -	\$ 34,817	\$ 792,673	\$ (445,683)	\$ -	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$346,990.
0233	Rio Cosumnes Correctional Center (RCCC) – Administration – Replace Roof	\$ 294,930	\$ -	\$ 29,864	\$ 452,847	\$ (265,066)	\$ -	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$187,781.
0235	Rio Cosumnes Correctional Center (RCCC) – Campus Expansion and Infrastructure Improvements	\$ 32,553,764	\$ 36,686,494	\$ 8,099,581	\$ 35,957,498	\$ (24,454,183)	\$ (688,996)	Board of State and Community Collections (BSCC), Fixed Asset Acquisition (FAAF), Inmate Welfare Fund, Sheriff's Department	Project budget increased in future years due to timing, overall budget decreased by \$477,990

FY 2019-20 CIP Changes Additions From Recommended to Adopted Budget

Project Number	Description	CIP at Recommended			CIP at Adopted			Variance			Funding Source	Comments
		Prior Years	FY 19-20	Prior Years	FY 19-20	Prior Years	FY 19-20	Prior Years	FY 19-20			
0238	Rio Cosumnes Correctional Center (RCCC) – Christopher Boone Facility (CBF) and Stuart Baird Facility (SBF) – Install Food Ports	\$ -	\$ -	\$ 10,717	\$ -	\$ -	\$ 10,717	\$ -	\$ -	Capital Construction Fund	Adjusted due to timing, most costs are in future years.	
0237	Rio Cosumnes Correctional Center (RCCC) – Christopher Boone Facility (CBF) – Replace Roof	\$ 8,904	\$ -	\$ 9,182	\$ -	\$ -	\$ 9,182	\$ -	\$ 278	Capital Construction Fund	Adjusted due to timing, most costs are in future years.	
0242	Rio Cosumnes Correctional Center (RCCC) – GH Barracks – Replace Roof	\$ -	\$ 388,250	\$ 701	\$ 387,549	\$ -	\$ 701	\$ -	\$ -	Capital Construction Fund	Adjusted due to timing.	
0243	Rio Cosumnes Correctional Center (RCCC) – Kitchen – Connect Main Kitchen to Generator Power	\$ 31,650	\$ 176,157	\$ 31,650	\$ 440,000	\$ -	\$ 31,650	\$ -	\$ 263,843	Capital Construction Fund	Project budget increased by \$263,843	
0245	Rio Cosumnes Correctional Center (RCCC) – Kitchen – Replace Make Up Air Units	\$ 332,701	\$ -	\$ 11,147	\$ 535,600	\$ -	\$ 332,701	\$ -	\$ 533,600	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$222,046.	
0246	Rio Cosumnes Correctional Center (RCCC) – Kitchen – Replace Refrigeration Rack	\$ 503,727	\$ 378,843	\$ 17,247	\$ 865,323	\$ -	\$ 503,727	\$ -	\$ 486,480	Capital Construction Fund	Adjusted due to timing.	
0295	Rio Cosumnes Correctional Center (RCCC) – Replace Diesel Fire Pump	\$ 700,072	\$ -	\$ 445,838	\$ 310,405	\$ -	\$ 700,072	\$ -	\$ 254,234	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$56,171.	
0251	Rio Cosumnes Correctional Center (RCCC) – Replace Kitchen Steam Boilers	\$ 554,356	\$ -	\$ 126,075	\$ 667,000	\$ -	\$ 554,356	\$ -	\$ 428,281	Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$238,719.	
0252	Rio Cosumnes Correctional Center (RCCC) – Replace Pyrotechnics Fire Alarm System, Phase II	\$ 1,726,055	\$ 1,100,000	\$ 1,118,198	\$ 1,200,000	\$ -	\$ 1,726,055	\$ -	\$ 607,857	2001 Tobacco Litigation Settlement, Capital Construction Fund	Reinstated project - Adjusted due to timing and an increase in overall costs by \$248,079 primarily in future years.	
0254	Rio Cosumnes Correctional Center (RCCC) – Sandra Larson Facility (SLF) – Replace Roof	\$ 148,328	\$ 479,639	\$ 149,451	\$ 478,516	\$ -	\$ 148,328	\$ -	\$ 1,123	Capital Construction Fund	Adjusted due to timing.	
8217	Rio Cosumnes Correctional Center (RCCC) – Sewer Grate Before	\$ -	\$ -	\$ -	\$ 652,665	\$ -	\$ -	\$ -	\$ -	Capital Construction Fund	New Project - Was not in CIP during recommended budget.	
0256	Rio Cosumnes Correctional Center (RCCC) – Stuart Baird Facility – Replace 12 Rooftop Package Heating, Ventilating, and Air Conditioning	\$ 473	\$ 559,527	\$ 473	\$ -	\$ -	\$ 473	\$ -	\$ -	Capital Construction Fund	Project budget decreased \$559,527 in 19-20 due to change in timing and increased \$3,200,000 in 20-21 due to change in scope an overall increase of \$2,640,473.	
0257	Rio Cosumnes Correctional Center (RCCC) – Stuart Baird Facility – Replace Roof	\$ 13,288	\$ 490,119	\$ 17,141	\$ 486,266	\$ -	\$ 13,288	\$ -	\$ 3,853	Capital Construction Fund	Adjusted due to timing.	
0259	Rio Cosumnes Correctional Center (RCCC) – SVF Corridor – Replace Roof	\$ -	\$ -	\$ 419	\$ -	\$ -	\$ -	\$ -	\$ 419	Capital Construction Fund	Adjusted due to timing costs are projected in future years.	
0258	Rio Cosumnes Correctional Center (RCCC) – SVF – Replace Heat	\$ -	\$ 77,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Capital Construction Fund	Adjusted due to timing costs are projected in future years.	
0260	Rio Cosumnes Correctional Center (RCCC) – Trades Building – Replace Roof	\$ -	\$ 347,810	\$ 843	\$ 346,967	\$ -	\$ 843	\$ -	\$ 843	Capital Construction Fund	Adjusted due to timing.	
0300	Sheriff's North East Sub Station – Americans with Disabilities Act (ADA) Path of Travel	\$ 110,240	\$ -	\$ -	\$ 110,240	\$ -	\$ 110,240	\$ -	\$ -	Capital Construction Fund	Reinstated project - Adjusted due to timing.	
0560	Sheriff's North East Sub Station – Replace 12 Heating, Ventilating, and Air Conditioning (HVAC) Package Units	\$ -	\$ -	\$ 2,023	\$ -	\$ -	\$ -	\$ -	\$ 2,023	Capital Construction Fund	Adjusted due to timing costs are projected in future years.	
0273	Warren E. Thornton Youth Center – Replace Roof	\$ 5,540	\$ -	\$ 4,914	\$ -	\$ -	\$ 5,540	\$ -	\$ (626)	Capital Construction Fund	Adjusted due to timing costs are projected in future years.	
	<b>Total for County Buildings &amp; Construction</b>	\$ 66,279,120	\$ 46,600,464	\$ 21,296,296	\$ 72,878,770	\$ -	\$ 66,279,120	\$ -	\$ (44,654,857)		Overall, County Buildings and Construction has a decrease in spending of \$44,644,857 for prior years and an increase in spending of \$26,278,306 for FY 2019-20 as compared to adopted budget.	
	<b>Libraries</b>											

FY 2019-20 CIP Changes Additions From Recommended to Adopted Budget

Project Number	Description	CIP at Recommended		CIP at Adopted		Variance		Funding Source	Comments
		Prior Years	FY 19-20	Prior Years	FY 19-20	Prior Years	FY 19-20		
0324	Arcade library – Americans with Disabilities Act (ADA) Upgrades	\$ 450,000	\$ -	\$ 13,933	\$ 436,067	\$ (436,067)	\$ -	Library Fund 11A	Reinstated project - Adjusted due to timing.
0325	Ardon Dimick Library – Americans with Disabilities Act (ADA) Upgrades	\$ 300,000	\$ -	\$ 4,621	\$ 295,379	\$ (295,379)	\$ -	Library Fund 11A	Reinstated project - Adjusted due to timing.
0328	Carmichael Library – Americans with Disabilities Act (ADA) Upgrades	\$ 200,000	\$ 175,000	\$ 281	\$ 124,719	\$ (199,719)	\$ (50,281)	Library Fund 11A	Adjusted due to timing, costs are projected in future years.
0330	Fair Oaks Library – Americans with Disabilities Act (ADA) Upgrades	\$ 796,500	\$ -	\$ 40,176	\$ 600,000	\$ (756,324)	\$ 600,000	Library Fund 11A	Reinstated project - Adjusted due to timing, overall decrease in project by \$156,324.
0331	Fair Oaks Library – Refurbish Restroom	\$ 121,990	\$ -	\$ -	\$ 121,990	\$ (121,990)	\$ -	Library Fund 11A	Reinstated project - Adjusted due to timing.
0333	Fair Oaks Library – Site Fence	\$ 12,599	\$ -	\$ 599	\$ 11,701	\$ (12,000)	\$ 11,701	Library Fund 11A	Reinstated project - Adjusted due to timing and overall project reduced by \$299.
0335	North Highlands Library – Americans with Disabilities Act (ADA) Upgrades	\$ 150,000	\$ -	\$ 8,166	\$ 215,854	\$ (141,834)	\$ 215,854	Library Fund 11A	Reinstated project - Adjusted due to timing and an increase in overall costs by \$74,020.
0341	Southgate Library – Americans with Disabilities Act (ADA) Upgrades	\$ 324,020	\$ -	\$ 5,811	\$ -	\$ (318,209)	\$ -	Library Fund 11A	Reinstated project - Adjusted due to timing, expected funding in future years.
0342	Southgate Library – Refurbish Restroom	\$ 127,700	\$ -	\$ 1,004	\$ -	\$ (126,696)	\$ -	Library Fund 11A	Reinstated project - Adjusted due to timing, expected funding in future years.
0343	Southgate Library – Replace Roof	\$ -	\$ 363,000	\$ -	\$ 63,000	\$ -	\$ (300,000)	Library Fund 11A	Adjusted due to timing, costs are projected in future years.
0566	Sylvan Oaks Library – Refresh Library	\$ 2,000,000	\$ 500,000	\$ 1,768,046	\$ 731,954	\$ (231,954)	\$ 231,954	Library Fund 11A	Adjusted due to timing.
0347	Sylvan Oaks Library – Resurface and Restripe Asphalt Paving	\$ -	\$ 74,050	\$ -	\$ 90,000	\$ -	\$ 15,950	Library Fund 11A	Project increased \$15,950 in FY 19-20 due to change in scope
0348	Sylvan Oaks Library – Site Fence	\$ 25,333	\$ -	\$ 333	\$ 25,000	\$ (25,000)	\$ -	Library Fund 11A	Adjusted due to timing.
0349	Walnut Grove Library – Americans with Disabilities Act (ADA) Upgrades	\$ 125,000	\$ -	\$ 5,116	\$ 210,000	\$ (119,884)	\$ 210,000	Library Fund 11A	Reinstated project - Adjusted due to timing and an increase in overall costs by \$90,116.
	<b>Total for Library</b>	\$ 4,633,142	\$ 1,112,050	\$ 1,848,086	\$ 2,925,664	\$ (2,785,956)	\$ 1,813,614		Overall, Libraries has a decrease in spending of \$2,785,956 for prior year and an increase in spending of \$1,813,614 for FY 2019-20 as compared from recommended to adopted budget.
	<b>Regional Parks</b>								
0452	American River Parkway Trail Improvements – Phase 2	\$ 1,798,009	\$ 546,927	\$ 1,393,605	\$ 1,306,417	\$ (404,404)	\$ 759,490	Measure A, Parks Construction Fund	Adjusted due to timing, and overall costs increased by \$355,086, with funding in future years.
0454	Mather Wetland Preserve Fencing	\$ 250,000	\$ -	\$ 155,154	\$ 94,846	\$ (94,846)	\$ 94,846	2003 Tax Allocation Revenue Bonds	Adjusted due to timing.
0453	Valensin-Horseshoe Lake Restoration – Phase 2	\$ 853,245	\$ 219,111	\$ 743,534	\$ 328,822	\$ (109,711)	\$ 109,711	US Fish & Wildlife Services, County of Sac Special Fund Depository, Delta Conservancy Prop 1, Environmental Enhancement Fund	Adjusted due to timing.
	<b>Total for Regional Parks</b>	\$ 2,901,254	\$ 766,038	\$ 2,292,293	\$ 1,730,085	\$ (608,961)	\$ 964,047		Overall, Regional Parks has a decrease in spending of \$608,961 for prior years and an increase in spending of \$964,047 for FY 2019-20 as compared from recommended to adopted budget.
	<b>Transportation</b>								
0045	47th Avenue Pedestrian and Bicycle Improvements	\$ 685,000	\$ 1,258,000	\$ 685,000	\$ 84,000	\$ -	\$ (1,174,000)	Federal Fund (ATP), Measure A & STA, SHRA (CDBG)	Adjusted due to timing, costs are projected in future years.
0056	Alta Mesa Road Bridge Replacement at Laguna Creek	\$ 1,128,000	\$ 796,000	\$ 928,000	\$ 200,000	\$ (200,000)	\$ (596,000)	Federal Fund (HBP), Road Fund, SBI (LSR)	Adjusted due to timing, costs are projected in future years.

FY 2019-20 CIP Changes Additions From Recommended to Adopted Budget

Project Number	Description	CIP at Recommended		CIP at Adopted		Variance		Funding Source	Comments
		Prior Years	FY 19-20	Prior Years	FY 19-20	Prior Years	FY 19-20		
0066	Elverta Road – Dutch Haven Boulevard to Wait Avenue	\$ 2,420,000	\$ 1,222,000	\$ 2,420,000	\$ 672,000	\$ -	\$ (550,000)	State Fund (STIP-APDE), Developer Fee, Fair Share in Lieu, Federal Fund (HBP), Financing District (APFP), Federal Fund, Measure A & STA	Adjusted due to timing, costs are projected in future years.
0080	Hazel Avenue Sidewalk Improvements – Central Avenue to Elm A.	\$ 583,000	\$ 351,000	\$ 428,000	\$ 88,000	\$ (155,000)	\$ (263,000)	Federal Fund (CMAQ), Measure A & STA	Adjusted due to timing, costs are projected in future years, overall increase in future years of \$200,000.
0085	Ione Road Bridge Replacement at Buckeye Creek	\$ 1,945,000	\$ 1,263,000	\$ 1,174,000	\$ 2,032,000	\$ (769,000)	\$ 769,000	Federal Fund (HBP), Road Fund, SBI (LSR)	Adjusted due to timing.
0095	New Hope Road Bridge Replacement at Grizzly Slough	\$ 836,000	\$ 1,489,000	\$ 709,000	\$ 308,000	\$ (127,000)	\$ (1,181,000)	Federal Fund (HBP), Federal Fund (RSTP), Road Fund, SBI (LSR)	Adjusted due to timing, costs are projected in future years.
0108	Winding Way Bridge Replacement at Chicago Creek	\$ 855,000	\$ 2,970,000	\$ 855,000	\$ 3,522,000	\$ -	\$ 552,000	Fair Oaks Water, Federal Fund (HBP), Federal Fund (RSTP), Road Fund, SBI (LSR)	Adjustments due to project funding source changes, overall increase of \$552,000.
	<b>Total for Transportation</b>	<b>\$ 8,450,000</b>	<b>\$ 9,349,000</b>	<b>\$ 7,199,000</b>	<b>\$ 6,906,000</b>	<b>\$ (1,251,000)</b>	<b>\$ (2,443,000)</b>		<b>Overall, Transportation has a decrease in spending of \$1,251,000 for prior years and a decrease in spending of \$2,443,000 for FY 2019-20 as compared from recommended to adopted budget.</b>
	<b>Waste Management</b>								
0613	Collections – ABNCLJ Knuckle Boom Truck (E)	\$ -	\$ 842,427	\$ -	\$ 842,426	\$ -	\$ (1)	Solid Waste Enterprise Fund Capital Outlay	Adjustment in cost due to rounding
0619	Improvements Kiefer Landfill – Entrance Gate	\$ -	\$ 68,000	\$ -	\$ 62,000	\$ -	\$ (6,000)	Solid Waste Enterprise Fund Capital Outlay	Decreased \$6,000 due to adjustment in cost
0625	Features Kiefer Landfill – Liner and Ancillary Features	\$ 6,363,498	\$ 23,969,268	\$ 6,363,498	\$ 12,826,760	\$ -	\$ (11,142,508)	Solid Waste Enterprise Fund Capital Outlay	Adjusted due to timing, costs are projected in future years.
0015	North Area Recovery Station – Land Transfer	\$ 250,278	\$ -	\$ 2,752,503	\$ 250,278	\$ 2,502,225	\$ -	Solid Waste Enterprise Fund Capital Outlay	Reinstated project – Adjusted due to an increase in overall costs by \$2,752,503.
0017	North Area Recovery Station – Transfer Tractors (3)	\$ 272,121	\$ -	\$ -	\$ 630,000	\$ (272,121)	\$ 630,000	Solid Waste Enterprise Fund Capital Outlay	Reinstated project – Adjustment in CIP amount made due to timing, an overall increase of \$357,879.
	<b>Total for Waste Management</b>	<b>\$ 6,885,897</b>	<b>\$ 24,879,695</b>	<b>\$ 9,116,001</b>	<b>\$ 14,611,464</b>	<b>\$ 2,230,104</b>	<b>\$ (10,266,231)</b>		<b>Overall, Waste Management has an increase in spending of \$2,230,104 for prior years and a decrease in spending of \$10,266,231 for FY 2019-20 as compared from recommended to adopted budget.</b>
	<b>Water Resources – Drainage</b>								
0023	001 Hagginbottom Storm Drain Pump Station Rehabilitation	\$ 2,396,809	\$ 25,000	\$ 2,396,809	\$ 431,500	\$ -	\$ 406,500	Storm Water Utility (SWU) Capital Construction Fund	Adjusted due to an increase in costs, an overall increase of \$406,500.
0030	Gerber Creek – Phase 3 Improvement	\$ 3,717,535	\$ -	\$ 3,717,535	\$ 83,000	\$ -	\$ 83,000	SCWA Zone 11A Fund	Reinstated project – Adjusted due to reconstruction timing and an increase in costs, an overall increase of \$83,000.
0604	Jerrandy Court Storm Drain Improvement	\$ 140,700	\$ 339,800	\$ 67,250	\$ 426,000	\$ (73,450)	\$ 86,200	Storm Water Utility (SWU) Capital Construction Fund	Adjusted due to timing and an overall increase of \$12,750.
0043	Storm Drain Rehabilitation – Job Order Contracts (JOCs)	\$ 1,000,000	\$ 700,000	\$ 464,000	\$ 1,236,000	\$ (536,000)	\$ 536,000	Storm Water Utility (SWU) Capital Construction Fund	Adjusted due to timing.
	<b>Total for Water Resources – Drainage</b>	<b>\$ 7,255,044</b>	<b>\$ 1,064,800</b>	<b>\$ 6,645,594</b>	<b>\$ 2,176,500</b>	<b>\$ (609,450)</b>	<b>\$ 1,111,700</b>		<b>Overall, Drainage has a decrease in spending of \$609,450 for prior years and an increase of spending in \$1,111,700 for FY 2019-20 as compared from recommended to adopted budget.</b>
	<b>Water Resources – Supply</b>								
0109	Arden Service Area Water Mains & Meters – Phase 1A	\$ 8,529,764	\$ -	\$ 7,499,513	\$ 269,000	\$ (1,030,251)	\$ 269,000	SCWA Zone 41	Reinstated project – Adjusted due to construction timing and a decrease in project scope, overall decrease of \$761,251.
0605	Arden Service Area Water Mains & Meters – Phase 2A	\$ 270,000	\$ 7,440,000	\$ 270,000	\$ 3,490,000	\$ -	\$ (3,950,000)	Cal Fed Grant, SCWA Zone 41	Adjusted due to construction timing and an increase in project scope, an overall increase of \$632,000 with costs in future years.
0110	Arden Service Area Water Mains & Meters – Phases 1B, 2B, & 3	\$ 482,205	\$ 654,473	\$ 482,205	\$ 385,473	\$ -	\$ (269,000)	SBI (LPP), SCWA Zone 41	Adjusted due to construction timing, and a decrease to the overall project, \$897,000 with costs in future years.

FY 2019-20 CIP Changes Additions From Recommended to Adopted Budget

Project Number	Description	CIP at Recommended			CIP at Adopted			Variance			Funding Source	Comments
		Prior Years	FY 19-20	FY 19-20	Prior Years	FY 19-20	FY 19-20	Prior Years	FY 19-20	FY 19-20		
0111	Big Horn Water Treatment Plant - Phase 2 - On-site Well/Blen	\$ 1,047,703	\$ -	\$ 193,136	\$ 700,000	\$ 700,000	\$ (854,567)	\$ -	\$ 700,000	SCWA Zone 40	Reinstated project - Adjusted due to construction timing and an overall reduction of \$154,567.	
0112	Gordova Hills Storage Tanks	\$ 25,163	\$ 340,000	\$ 25,163	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ (320,000)	SCWA Zone 40	Adjusted due to timing.	
0113	Freeport Regional Water Authority (FRWA) Facilities Upgrade Projects	\$ 1,399,126	\$ 945,000	\$ 1,399,126	\$ 1,455,000	\$ 1,455,000	\$ -	\$ -	\$ 510,000	East Bay Municipal Utility District (EBMUD), SCWA Zone 41	Adjusted due to timing and an overall increase of \$952,500 with costs in future years.	
0114	Hood Storage Tank, Well, and Water Treatment Plant	\$ 2,021,070	\$ 3,597,979	\$ 2,021,070	\$ 4,540,932	\$ 4,540,932	\$ -	\$ -	\$ 942,953	SCWA Zone 41	Adjusted due to timing, and an overall increase of \$942,953 with costs in future years.	
0116	Lakeside Water Treatment Plant - Filter Upgrades	\$ -	\$ -	\$ -	\$ 507,221	\$ 507,221	\$ -	\$ -	\$ 507,221	SCWA Zone 40, SCWA Zone 41	Adjusted due to timing.	
0115	Land/Easement Purchases - Various Locations	\$ 123,000	\$ 183,000	\$ 123,000	\$ 83,000	\$ 83,000	\$ -	\$ -	\$ (100,000)	SCWA Zone 40, SCWA Zone 41	Adjusted due to timing, and an overall increase of \$60,000 with costs in future years.	
0117	Mather Tanks Seismic Retrofit	\$ 315,768	\$ 900,000	\$ 315,768	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ (650,000)	SCWA Zone 41	Adjusted due to timing.	
0119	Miscellaneous Improvement Projects - Various Locations	\$ 1,086,021	\$ 495,000	\$ 1,086,021	\$ 620,000	\$ 620,000	\$ -	\$ -	\$ 125,000	SCWA Zone 41	Adjusted due to timing, and an overall increase of \$125,000 with costs in future years.	
0124	Rhone River Well	\$ 2,178,863	\$ -	\$ 2,105,206	\$ 155,000	\$ 155,000	\$ (73,657)	\$ -	\$ 155,000	SCWA Zone 40	Reinstated project - Adjusted due to construction timing and an increase in project scope and an overall increase of \$81,343.	
0126	Sacramento County Water Agency (SCWA) Distribution & Operations Equipment	\$ 447,093	\$ 377,500	\$ 447,093	\$ 529,158	\$ 529,158	\$ -	\$ -	\$ 151,658	SCWA Zone 40, SCWA Zone 41	Adjusted due to timing, and an overall increase of \$731,658 with costs in future years.	
0128	Transmission Main - Development Projects - Various Locations	\$ 6,129,637	\$ 6,873,482	\$ 6,129,637	\$ 6,687,482	\$ 6,687,482	\$ -	\$ -	\$ (286,000)	SCWA Zone 40	Adjusted due to timing, and an overall increase of \$20,313 with costs in future years.	
8883	Transmission Main - Power Inn - Calvine Rd to Geneva Pointe	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 500,000	CAOWR Prop 1 Grant, SCWA Zone 40	New Project - Was not in CIP during recommended budget	
0134	Transmission Main - Walnut Grove Improvements	\$ 337,869	\$ 530,000	\$ 337,869	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ (500,000)	SCWA Zone 41	Adjusted due to timing.	
0136	Water Treatment Plant Maintenance Projects - Various Locations	\$ 1,712,178	\$ 2,393,400	\$ 1,712,178	\$ 1,873,400	\$ 1,873,400	\$ -	\$ -	\$ (520,000)	SCWA Zone 40, SCWA Zone 41	Adjusted due to timing, and an overall increase of \$800,000 with costs in future years.	
0137	Water Well Maintenance Projects - Various Locations	\$ 631,976	\$ 848,617	\$ 631,976	\$ 898,617	\$ 898,617	\$ -	\$ -	\$ 50,000	SCWA Zone 41	Adjusted due to timing, and an overall increase of \$50,000 with costs in future years.	
	<b>Total for Water Resources - Water Supply</b>	\$ 26,737,436	\$ 25,679,451	\$ 24,778,961	\$ 22,994,283	\$ 22,994,283	\$ (1,958,475)	\$ (2,684,168)	\$ (2,684,168)		Overall, Water Supply has a decrease in spending of \$1,958,475 for prior years and a decrease in spending of \$2,684,168 for FY 2019-20 as compared from recommended to adopted budget.	
	<b>TOTAL SUM OF CIP CHANGES FOR ALL DEPARTMENTS</b>	\$ 202,220,909	\$ 220,292,146	\$ 150,566,377	\$ 243,542,933	\$ 243,542,933	\$ (51,326,565)	\$ 23,250,787	\$ 23,250,787		Overall, the County's CIP has a decreased spending of \$51,326,565 for prior years and an increase in spending of \$23,250,787 for FY 2019-20 as compared from recommended to adopted budget.	

# SACRAMENTO COUNTY BUDGET COMPLIANCE WITH APPROPRIATION LIMITS

In 1979, California voters passed Proposition 4 which imposed constitutional limits on certain kinds of appropriations made from tax revenues (Article XIII B). Proposition 4 established a limit on the growth of certain appropriations based on changes in population and cost of living. In 1990, voters passed Proposition 111, which changed some of the provisions of Article XIII B.

Sacramento County's appropriation limit is established as required by Article XIII B of the State Constitution. The table below sets forth the appropriation limit and the appropriations subject to limitation.

With the adoption of the budget, the Board of Supervisors also approves publication of the annual appropriation limit set by Article XIII B of the State Constitution. The appropriation limit is formally established by the Board of Supervisors.

## SACRAMENTO COUNTY APPROPRIATION LIMIT

Fiscal Year	Appropriation Limit	Appropriations Subject to Limitation	Amount Under Limit
2014-15	1,957,136,770	342,212,234	1,614,924,536
2015-16	2,056,688,567	370,473,337	1,686,215,230
2016-17	2,210,475,398	420,559,709	1,789,915,689
2017-18	2,328,026,999	445,117,131	1,882,909,868
2018-19	2,442,668,524	439,774,594	2,002,893,930
2019-20 (Budget)	2,556,137,112	474,721,755	2,091,415,357

## 2019-20 DISTRICTS APPROPRIATION LIMITS

Fund	District	Appropriation Limit	Appropriations Subject to Limitation	Amount Under Limit
229	Natomas Fire District	7,353,451	2,555,395	4,981,057
253	County Service Area No. 1	7,011,884	499,652	6,512,232
319	Sacramento County Water Agency - Zone 12	21,701,996	6,732,793	14,969,203
336	Mission Oaks Recreation and Park District	22,400,505	2,811,298	19,589,207
337	Carmichael Recreation and Parks District	5,031,250	2,141,513	2,889,737
338	Sunrise Recreation and Park District	17,377,079	5,315,414	12,061,665
351	Del Norte Oaks Recreation and Park District	45,825	3,696	42,129

# SACRAMENTO COUNTY BUDGET (REQUIREMENTS) FUNCTIONS DESCRIPTIONS

## **PUBLIC ASSISTANCE:**

- Human Assistance-Administration – Social Services Department, Adoptions, Food Stamps, Veterans Service Officer.
- Human Assistance – Aid –programs.
- Other Assistance – Child Support Services.

## **HEALTH AND SANITATION:**

Health – Environmental Management, Health Services, Child Family and Adult Services, First 5 Sacramento Commission, Juvenile Medical Services, In-Home Support Services Provider Payments, Medical Treatment Payments, Correctional Health Services, Office of Compliance, and Office of Inspector General.

## **ROADS:**

Public Ways and Facilities –Sacramento County Roads, Roadways, Transportation-Sales Tax, Road Construction and Maintenance and Street Lighting (if part of road construction) and Rural Transit.

## **PUBLIC PROTECTION:**

- Judicial – Contribution to Law library, Court-Non-Trial Court Funding, Court-County Contribution, Conflict Criminal Defenders, Sacramento Grand Jury, Court Paid County Services, Criminal Justice Cabinet, Public Defender and District Attorney.
- Police Protection – Sheriff’s Department.
- Detention and Correction – Care In Homes and Institutions-Juvenile Court Wards, Probation, and Sheriff-Detention and Correction.
- Protective Inspection – Agricultural Commissioner and Sealer of Weights and Measures, Building Inspection.
- Other Protection – Animal Care and Regulation, Wildlife Services, Fair Housing Services, Coroner, Dispute Resolution Program, Data Processing-Law and Justice, Contribution to Local Agency Formation Commission, Development and Code Services, Emergency Services and County Clerk/Recorder.

## **LIBRARY, CULTURAL, AND RECREATIONAL:**

- Library – County Library Operation, Cooperative Extension.
- Cultural Services – Transient-Occupancy Tax.
- Recreation Facilities – Regional Parks, Propagation-Fish and Game, Golf.

## **GENERAL GOVERNMENT:**

- Legislative and Administrative – Board of Supervisors and Clerk of the Board, County Executive, County Executive Cabinet.



**GENERAL GOVERNMENT (cont.):**

- Finance – Assessor, Department of Finance (Auditor-Controller, Treasurer, Tax Collector), Non-Departmental Revenues-General Fund, Non-Departmental Cost-General Fund.
- Counsel – County Counsel.
- Personnel – Civil Service Commission, Office of Labor Relations and Personnel Services.
- Elections – Voter Registration and Elections.
- Property Management – Veteran’s Facility.
- Plant Acquisition – Capital Construction Building and Libraries – budget units accounting for acquisition of land, structures, and improvements, and Park Construction.
- Promotion – Economic Development and Financing Transfers/Reimbursements-General Fund.
- Other General – Data Processing and Revenue Recovery.

**DEBT SERVICE, RESERVES, CONTINGENCIES:**

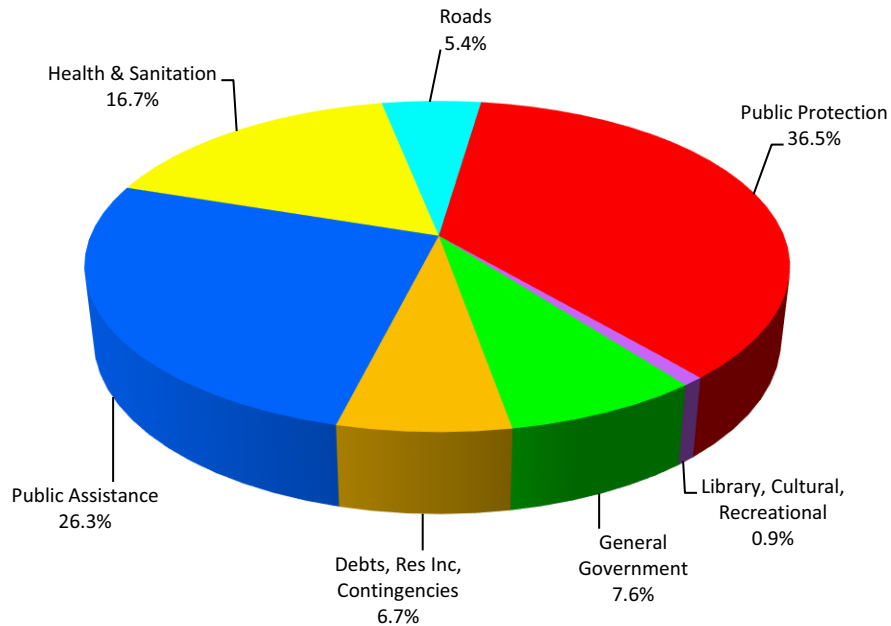
Debt Service – Teeter Plan (retirement of long-term debt, and interest on notes and warrants).

# THE COUNTY BUDGET (REQUIREMENTS)

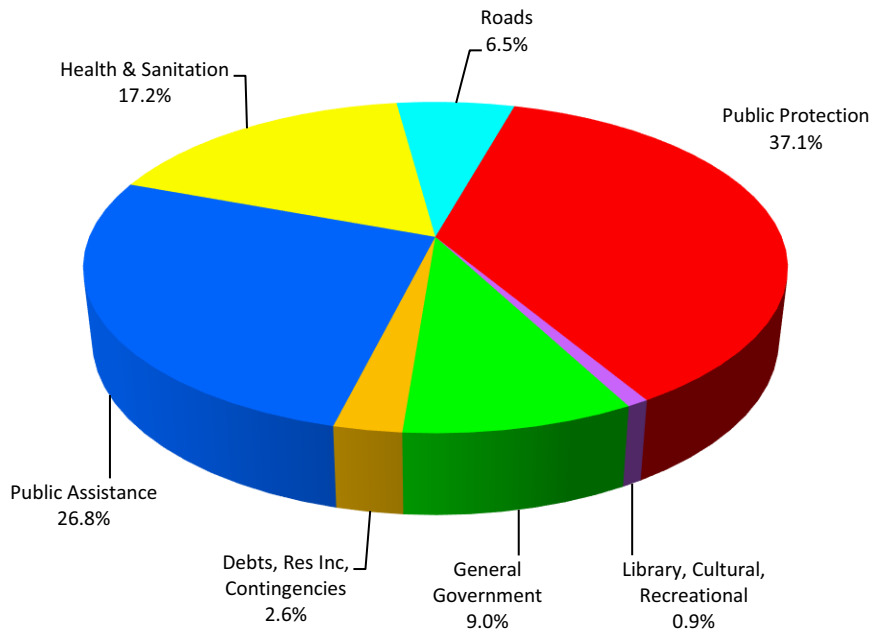
## THE COUNTY BUDGET

### GOVERNMENTAL FUNDS REQUIREMENTS

**2018-19 BUDGET TOTAL ..... \$3,242,777,838**



**2019-20 BUDGET TOTAL ..... \$3,322,544,711**



<b><u>REQUIREMENTS</u></b>				
	<b>Fiscal Year 2018-19</b>	<b>Percent</b>	<b>Fiscal Year 2019-20</b>	<b>Percent</b>
Public Assistance	\$851,530,777	26.3%	\$889,257,270	26.8%
Health & Sanitation	543,023,697	16.7%	572,291,399	17.2%
Roads	175,427,561	5.4%	214,928,532	6.5%
Public Protection	1,183,479,726	36.5%	1,231,689,660	37.1%
Library, Cultural, Recreational	27,727,262	0.9%	28,381,620	0.9%
General Government	245,723,635	7.6%	297,975,825	9.0%
Debts, Reserve Increase, Contingencies	215,865,180	6.7%	88,020,405	2.6%
<b>GRAND TOTAL</b>	<b>\$ 3,242,777,838</b>	<b>100.0%</b>	<b>\$ 3,322,544,711</b>	<b>100.0%</b>
<b><u>FINANCING</u></b>				
	<b>Fiscal Year 2018-19</b>	<b>Percent</b>	<b>Fiscal Year 2019-20</b>	<b>Percent</b>
Taxes	\$595,070,131	18.4%	\$631,644,253	19.0%
Licenses, Permits, Franchises	56,972,744	1.8%	57,182,709	1.7%
Fines, Forfeitures, Penalties	30,158,689	0.9%	26,882,608	0.8%
Intergovernmental	1,846,033,146	56.9%	1,896,921,503	57.1%
Charges for Services	222,906,726	6.9%	236,788,296	7.1%
Other Revenues	134,761,092	4.2%	134,634,333	4.1%
Year-End Balance, Reserve Release	356,875,310	11.0%	338,491,009	10.2%
<b>GRAND TOTAL</b>	<b>\$ 3,242,777,838</b>	<b>100.0%</b>	<b>\$ 3,322,544,711</b>	<b>100.0%</b>

# THE COUNTY BUDGET (FINANCING)

## FUNCTIONS DESCRIPTIONS

### **TAXES:**

Secured Property Taxes, Unsecured Property Taxes, Current Supplemental Property Taxes, Property Tax Unitary, Property Taxes Secured Delinquent, Property Tax Supplemental Delinquent, Property Tax Prior-Unsecured, Property Taxes Redemption, Penalty/Costs-Property Taxes, Sales Use Tax, One-Half Sales Tax, Transient Occupancy Tax, Property Tax Transfer, Property Tax In Lieu of Vehicle License Fee.

### **LICENSES, PERMITS, FRANCHISES:**

Animal Licenses, Business Licenses, Special Business Licenses, Fictitious Business Licenses, Roadway Development/Building Permits, Building Permits-Residential and Commercial, Encroachment Permits, Zoning Permits, Cable TV Franchise Fee, Franchise Fee-Other, Road Permits, Licenses/Permits-Other, Bingo License Fee.

### **FINES, FORFEITURES, PENALTIES:**

Vehicle Code Fines, Other Court Fines, Forfeitures/Penalties, Civil Penalties, Federal Asset Forfeitures and State Asset Forfeitures.

### **INTERGOVERNMENTAL:**

- Federal – Welfare Administration, Children Services Administration, Children Assistance Administration, other Welfare programs, other health programs, Planning and Construction, other miscellaneous programs.
- State – Cigarette Tax Unincorporated Area, Highway User Tax, Homeowne's Property Tax Relief, Motor Vehicle In Lieu Tax, Welfare, Welfare Administration, CALWIN, COPS, VHL mental health, Agriculture, Construction, Public Safety, Veterans Affairs, Trial Court, Health Administration, Services Program, Children's Assistance, other Welfare programs, other health programs, Realignment, Redevelopment pass through, revenue neutrality payments, other miscellaneous programs.

### **CHARGES FOR SERVICES:**

Special Assessments, Civil Filings Fees, Vital Statistic Fees, Adoption Fees, Candidate Filing Fees, Civil Process Service Fees, Civil/Small Claims Filing Fees, Estate/Public Administration Fees, Recording Fees, Electricity Services Charges, Natural Gas Services Charges, Assessing/Collecting Fees, Auditing/Accounting Fees, Court/Legal Fees, Court Reporter Fees, Election Service Charges, Planning Service Charges, Planning/Engineering-Plan Check and Inspection Fees, Jail Booking Fees, Recreation Service Charges, Copying Charges, Building Maintenance Service Charges, Park/Grounds Maintenance Service Charges, Road Maintenance Service Charges, Crippled Children Treatment Charges, Medical Care-Indigent and Private Patient Charges, Medical Health Private Patient Charges, Alcoholism Services-Client Fees, Medical Care-Other, Institutional Care-Adult-Juvenile-State Institution Prisoner Charges, Work Furlough Charges, Data Processing Services, Auditor-Controller Services, Public Works Services, Leased Property Use Charges, Education/Training Charges, Cemetery Services, Humane Service, Law Enforcement Services, Milk Inspection Services, Service Fees/Charges-Other.

**OTHER REVENUES:**

- Use of Money and Property – Interest Income, Contributions, Building Rental-Other, Agricultural Leases-Other, Aviation Ground Leases, Ground Leases-Other, Food Service Concessions, Fuel Flowage Fees, Recreational Concession, Other Vending Devices.
- Miscellaneous Revenues – Countywide Cost Plan, Sales-Other, Cash Overages, Bad Debt Recovery, Aid Payment Recoveries, TRANS (Short Term Anticipation Notes) Reimbursement, Donations and Contributions, Electricity Resales, Insurance Proceeds, Revenue-Other, Assessment Fees, Child Support Recoveries, In-Kind Revenues, Prior Year Revenues.
- Other Financing Revenues – Sale of Real Property, Proceeds from Asset Sales-Other, Gain on Sale of Fixed Asset, Debt issue Financing, Vending Card Revenue, Medical Fee Collections.

**YEAR-END BALANCE, RESERVE RELEASE:**

Prior-Year Carryover/Fund Balance, Reserve Release.

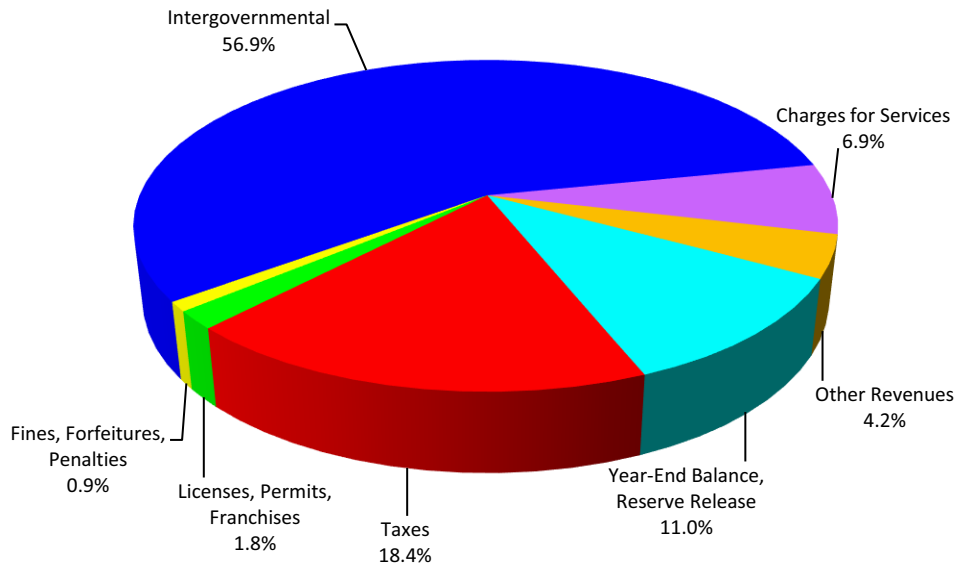
# THE COUNTY BUDGET (FINANCING)

## THE COUNTY BUDGET

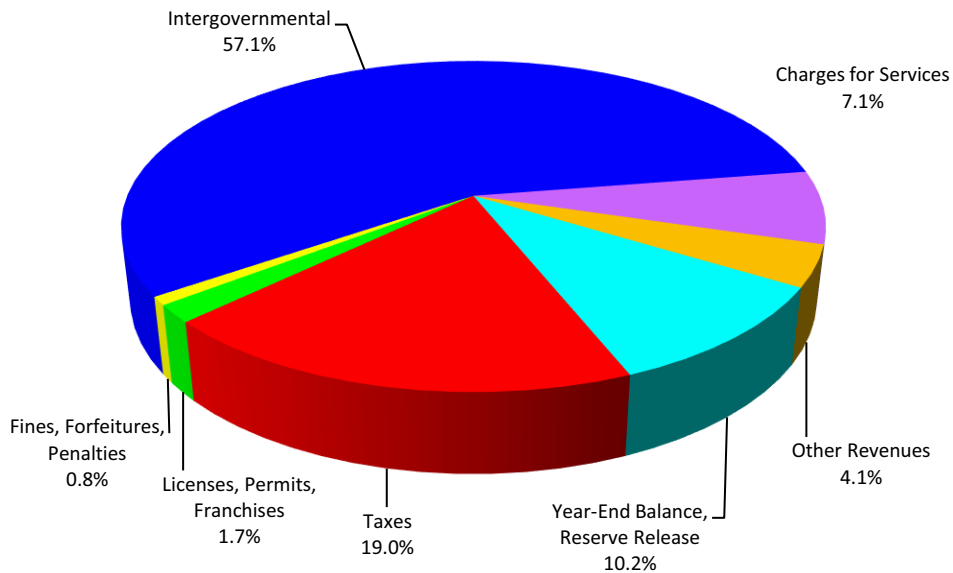
GOVERNMENTAL FUNDS

FINANCING

**2018-19 BUDGET TOTAL ..... \$3,242,777,838**



**2019-20 BUDGET TOTAL ..... \$3,322,544,711**



# SUMMARY OF FUND BALANCES

Fund Description	Fund Number	Adopted 2018-19	Adopted 2019-20	Variance	Percent
GENERAL	001A	69,303,395	86,022,507	16,719,112	24.1%
COMMUNITY INVESTMENT PROGRAM	001F	450,316	168,395	-281,921	-62.6%
NEIGHBORHOOD REVITALIZATION FUND	001G	661,969	927,561	265,592	40.1%
MENTAL HEALTH SERVICES ACT	001I	147,428,186	44,158,050	-103,270,136	-70.0%
PUBLIC SAFETY SALES TAX	001J	0	746,386	746,386	
1991 REALIGNMENT	001K-L	22,170,678	27,060,222	4,889,544	22.1%
2011 REALIGNMENT	001M-O	15,289,921	7,444,715	-7,845,206	-51.3%
SSD DOJ ASSET FORFEIT	001P	0	1,069,226	1,069,226	
CLERK/RECORDER FEES	001Q	12,430,775	5,078,051	-7,352,724	-59.1%
SSD RESTRICTED REVENUE	001S	0	5,459,712	5,459,712	
FISH AND GAME	002A	919	7,274	6,355	691.5%
ROAD	005A	2,042,577	16,148,119	14,105,542	690.6%
DEPARTMENT OF TRANSPORTATION	005B	8,162	1,588,916	1,580,754	19367.2%
PARK CONSTRUCTION	006A	1,129,617	1,468,844	339,227	30.0%
CAPITAL CONSTRUCTION	007A	15,838,496	21,561,283	5,722,787	36.1%
ENVIRONMENTAL MANAGEMENT	010B	1,778,928	1,113,217	-665,711	-37.4%
EMD SPECIAL PROGRAM FUNDS	010C	0	1,607,181	1,607,181	
COUNTY LIBRARY	011A	80,316	143,653	63,337	78.9%
FIRST 5 SACRAMENTO COMMISSION	013A	7,774,331	3,765,350	-4,008,981	-51.6%
TRANSIENT OCCUPANCY	015A	1,028,238	1,482,441	454,203	44.2%
TEETER PLAN	016A	3,942,397	3,395,254	-547,143	-13.9%
GOLF	018A	145,568	-25,361	-170,929	-117.4%
ECONOMIC DEVELOPMENT	020A	11,907,611	51,611,538	39,703,927	333.4%
BUILDING INSPECTION	021A-C	6,019,564	5,323,070	-696,494	-11.6%
TECHNOLOGY COST RECOVERY FEE	021D	251,502	326,391	74,889	29.8%
DEVELOPMENT AND CODE SERVICES	021E-G	11,432,585	1,569,043	-9,863,542	-86.3%
AFFORDABILITY FEE	023A	642,136	6,799	-635,337	-98.9%
ROADWAYS	025A-H	5,145,785	-699,893	-5,845,678	-113.6%
TRANSPORTATION-SALES TAX	026A	6,273,175	1,710,102	-4,563,073	-72.7%
SOLID WASTE ENTERPRISE	051A	4,260,622	6,792,487	2,531,865	59.4%
SOLID WASTE ENTERPRISE-CAPITAL OUTLAY	052A	9,208,880	18,327,175	9,118,295	99.0%
ANTELOPE PUBLIC FACILITIES FINANCING	101A-E	1,381,119	1,552,931	171,812	12.4%
LAGUNA CRK/ELLIOTT RCH CFD 1	105A/C	3,346,560	3,522,674	176,114	5.3%
LAGUNA COMMUNITY FACILITY DISTRICT	107A-B	366,391	357,347	-9,044	-2.5%
VINEYARD PFFP - ROADWAYS	108A-B	9,570,190	10,522,221	952,031	9.9%
BRADSHAW/US 50 FINANCING DISTRICT	115A	48,840	49,939	1,099	2.3%
FLORIN ROAD CAPITAL PROJECT	118A	386,672	395,358	8,686	2.2%
FULTON AVENUE CAPITAL PROJECT	118B	22	0	-22	-100.0%
LAGUNA STONELAKE CFD-BOND PROCEEDS	130A	177,422	175,799	-1,623	-0.9%
PARK MEADOWS CFD-BOND PROCEEDS	131A	63,798	64,837	1,039	1.6%
MATHER LANDSCAPE MAINT CFD	132A	383,624	309,167	-74,457	-19.4%
MATHER PFFP	136A-B	566,992	736,499	169,507	29.9%
GOLD RIVER STATION #7 LANDSCAPE CFD	137A	10,206	29,010	18,804	184.2%
METRO AIR PARK CFD 2000-1	139A	11,274,028	11,332,049	58,021	0.5%
MCCLELLAN PARK CFD	140A	424,657	470,124	45,467	10.7%
SACRAMENTO CO LANDSCAPE MAINT	141A	29,302	45,555	16,253	55.5%
METRO AIR PARK SERVICE TAX	142A	624,965	660,004	35,039	5.6%
NORTH VINEYARD STATION SPECIFIC PLAN	143A	2,743,371	3,013,011	269,640	9.8%
NORTH VINEYARD STATION SPECIFIC PLAN CFD	144A	25,888,290	17,586,384	-8,301,906	-32.1%
FLORIN VINEYARD COMMUNITY PLAN	145A	0	4,319,620	4,319,620	
FLORIN VINEYARD NO. 1 CFD 2016-2	147A	134,767	6,119,819	5,985,052	4441.0%
COUNTYWIDE LIBRARY FACILITIES ADMIN FEE	160A	31,141	15,810	-15,331	-49.2%
NATOMAS FIRE DISTRICT	229A	80,334	405,148	324,814	404.3%
CSA NO. 1	253A	786,038	708,976	-77,062	-9.8%
CSA NO. 10	257A	208,620	260,480	51,860	24.9%
FIXED ASSET REVOLVING	277A	0	-8,695,057	-8,695,057	
JUVENILE COURTHOUSE PROJECT-DEBT SERVICE	280A	196,925	289,748	92,823	47.1%
2004 PENSION OBLIGATION BONDS	282A	1,732,023	1,203,102	-528,921	-30.5%
TOBACCO LITIGATION SETTLEMENT-CAPITAL PROJECTS	284A	725,727	744,524	18,797	2.6%

<b>Fund Description</b>	<b>Fund Number</b>	<b>Adopted 2018-19</b>	<b>Adopted 2019-20</b>	<b>Variance</b>	<b>Percent</b>
1997-PUBLIC FACILITIES DEBT SERVICE	288A	556,896	0	-556,896	-100.0%
2003 PUBLIC FACILITIES PROJ-DEB SERVICE	298A	181,792	0	-181,792	-100.0%
2010 REFUNDING COPS-DEBT SERVICE	300A	560,033	889,138	329,105	58.8%
2007 PUBLIC FACILITIES PROJECTS-DEBT SERVICE	304A	202,877	0	-202,877	-100.0%
2006 PUBLIC FACILITIES-DEBT SVC	306A	195,220	0	-195,220	-100.0%
2018 REFUNDING COPS	307A	0	1,829,356	1,829,356	
PENSION OBLIGATION BOND-DEBT SERVICE	313A	846,505	954,747	108,242	12.8%
WATER AGENCY-ZONE 11A	315A	16,651,299	13,891,884	-2,759,415	-16.6%
WATER AGENCY-ZONE 13	318A	789,623	1,156,346	366,723	46.4%
STORMWATER UTILITY DISTRICT	322A	8,664,110	6,796,784	-1,867,326	-21.6%
LANDSCAPE MAINTENANCE DISTRICT	330A	23,986	54,455	30,469	127.0%
MISSION OAKS PARK DISTRICT	336A	943,502	828,034	-115,468	-12.2%
MISSION OAKS MAINT & IMPROVEMENT ASSESSMENT DISTRICT	336B	-121,589	-267,434	-145,845	119.9%
CARMICHAEL PARK DISTRICT	337A	1,147,024	1,314,897	167,873	14.6%
CARMICHAEL RPD ASSESSMENT DISTRICT	337B	784,511	725,450	-59,061	-7.5%
SUNRISE PARK DISTRICT	338A	1,585,504	1,612,178	26,674	1.7%
ANTELOPE ASSESSMENT	338B	63,819	128,563	64,744	101.4%
FOOTHILL PARK	338F	572,299	601,432	29,133	5.1%
DEL NORTE OAKS PARK DISTRICT	351A	3,544	1,600	-1,944	-54.9%
COUNTY SERVICE AREA 4B	560A	7,317	15,046	7,729	105.6%
COUNTY SERVICE AREA 4C	561A	13,832	16,830	2,998	21.7%
COUNTY SERVICE AREA 4D	562A	3,962	6,107	2,145	54.1%
COUNTY PARKS CFD 2006-1	563A	10,297	8,301	-1,996	-19.4%
<b>TOTAL</b>		<b>451,515,036</b>	<b>402,116,501</b>	<b>-49,398,535</b>	<b>-10.9%</b>



# RELATIONSHIP BETWEEN FUNDS, BUDGET UNITS AND DEPARTMENTS

Fund	Fund Name	Budget Unit	Department
001A	GENERAL FUND	3210000	AG COMMISSIONER-SEALER OF WEIGHTS & MEASURES
001A	GENERAL FUND	3220000	ANIMAL CARE AND REGULATION
001A	GENERAL FUND	5980000	APPROPRIATION FOR CONTINGENCY
001A	GENERAL FUND	3610000	ASSESSOR
001A	GENERAL FUND	4050000	BOARD OF SUPERVISORS
001A	GENERAL FUND	6760000	CARE IN HOMES AND INSTITUTIONS
001A	GENERAL FUND	7800000	CHILD, FAMILY AND ADULT SERVICES
001A	GENERAL FUND	5810000	CHILD SUPPORT SERVICES
001A	GENERAL FUND	4210000	CIVIL SERVICE COMMISSION
001A	GENERAL FUND	4010000	CLERK OF THE BOARD
001A	GENERAL FUND	5725729	CODE ENFORCEMENT
001A	GENERAL FUND	5720000	COMMUNITY DEVELOPMENT
001A	GENERAL FUND	5510000	CONFLICT CRIMINAL DEFENDERS
001A	GENERAL FUND	5920000	CONTRIBUTION TO LAFCO
001A	GENERAL FUND	4522000	CONTRIBUTION TO THE LAW LIBRARY
001A	GENERAL FUND	3310000	COOPERATIVE EXTENSION
001A	GENERAL FUND	4610000	CORONER
001A	GENERAL FUND	7410000	CORRECTIONAL HEALTH SERVICES
001A	GENERAL FUND	3240000	COUNTY CLERK/RECORDER
001A	GENERAL FUND	4810000	COUNTY COUNSEL
001A	GENERAL FUND	5910000	COUNTY EXECUTIVE
001A	GENERAL FUND	5730000	COUNTY EXECUTIVE CABINET
001A	GENERAL FUND	5040000	COURT / COUNTY CONTRIBUTION
001A	GENERAL FUND	5020000	COURT / NON-TRIAL COURT FUNDING
001A	GENERAL FUND	5050000	COURT PAID COUNTY SERVICES
001A	GENERAL FUND	5750000	CRIMINAL JUSTICE CABINET
001A	GENERAL FUND	5710000	DATA PROCESSING-SHARED SYSTEMS
001A	GENERAL FUND	3230000	DEPARTMENT OF FINANCE
001A	GENERAL FUND	6110000	DEPARTMENT OF REVENUE RECOVERY
001A	GENERAL FUND	5520000	DISPUTE RESOLUTION PROGRAM
001A	GENERAL FUND	5800000	DISTRICT ATTORNEY
001A	GENERAL FUND	7090000	EMERGENCY OPERATIONS
001A	GENERAL FUND	4660000	FAIR HOUSING SERVICES
001A	GENERAL FUND	5110000	FINANCING-TRANSFERS/REIMBURSEMENTS
001A	GENERAL FUND	5660000	GRAND JURY
001A	GENERAL FUND	7200000	HEALTH SERVICES
001A	GENERAL FUND	7270000	HEALTH-MEDICAL TREATMENT PAYMENTS
001A	GENERAL FUND	8100000	HUMAN ASSISTANCE-ADMINISTRATION
001A	GENERAL FUND	8700000	HUMAN ASSISTANCE-AID PAYMENTS
001A	GENERAL FUND	7250000	IN-HOME SUPPORT SERVICES (IHSS) PROVIDER
001A	GENERAL FUND	7230000	JUVENILE MEDICAL SERVICES
001A	GENERAL FUND	5970000	LABOR RELATIONS
001A	GENERAL FUND	5770000	NON-DEPARTMENTAL COSTS/GENERAL FUND
001A	GENERAL FUND	5700000	NON-DEPARTMENTAL REVENUES/GENERAL FUND
001A	GENERAL FUND	5740000	OFFICE OF COMPLIANCE
001A	GENERAL FUND	5780000	OFFICE OF INSPECTOR GENERAL
001A	GENERAL FUND	6050000	PERSONNEL SERVICES
001A	GENERAL FUND	5725728	PLANNING AND ENVIRONMENTAL REVIEW
001A	GENERAL FUND	6700000	PROBATION
001A	GENERAL FUND	6910000	PUBLIC DEFENDER
001A	GENERAL FUND	6400000	REGIONAL PARKS
001A	GENERAL FUND	7400000	SHERIFF
001A	GENERAL FUND	2820000	VETERAN'S FACILITY
001A	GENERAL FUND	4410000	VOTER REGISTRATION AND ELECTIONS
001A	GENERAL FUND	3260000	WILDLIFE SERVICES
001F	COMMUNITY INVESTMENT PROGRAM	5060000	COMMUNITY INVESTMENT PROGRAM
001G	NEIGHBORHOOD REVITALIZATION	5790000	NEIGHBORHOOD REVITALIZATION
001I	MENTAL HEALTH SERVICES ACT	7290000	MENTAL HEALTH SERVICES ACT
001J	PUBLIC SAFETY SALES TAX	7460000	PUBLIC SAFETY SALES TAX
001K-L	1991 REALIGNMENT	7480000	1991 REALIGNMENT
001M-O	2011 REALIGNMENT	7440000	2011 REALIGNMENT
001P	SSD DOJ ASSET FORFEIT	7409000	SSD DOJ ASSET FORFEIT
001Q	CLERK/RECORDER FEES	3241000	CLERK/RECORDER FEES
001S	SSD RESTRICTED REVENUE	7408000	SSD RESTRICTED REVENUE
002A	FISH AND GAME	6460000	FISH AND GAME PROPAGATION
005A	ROAD	2900000	ROADS
005B	DEPARTMENT OF TRANSPORTATION	2960000	DEPARTMENT OF TRANSPORTATION
006A	PARKS CONSTRUCTION	6570000	PARK CONSTRUCTION
007A	CAPITAL CONSTRUCTION	3100000	CAPITAL CONSTRUCTION
008A	TOBACCO LITIGATION SETTLEMENT	7220000	TOBACCO LITIGATION SETTLEMENT





# DESCRIPTION OF COUNTY FUNDS

## GENERAL FUND 001:

The principal fund of the County, and is used to account for all activities of the County not included in other specified funds. It also accounts for most general government activities.

## SPECIAL REVENUE FUNDS:

- Fish and Game Propagation Fund 002 – Accounts for activities related to fish and game, including education.
- Road Fund 005 – Accounts for Sacramento County road activities in the unincorporated area, including design, construction, and maintenance of roads, traffic signals, other right-of-way, safety-related road improvement projects, and the Radar/Speed Control program.
- Tobacco Litigation Settlement Fund 008 – Accounts for the Tobacco Litigation Settlement revenues for programs related to health, youth and tobacco prevention.
- Environmental Management Fund 010 – Accounts for revenues and expenditures for public health and environmental regulatory services of water, food, and hazardous materials.
- Library Fund 011 – Accounts for capital maintenance and related costs at Sacramento County owned Sacramento Public Library Authority branches.
- First 5 Sacramento Commission Fund 013 – Accounts for funds received from State of California Children and Families First Act of 1998 (Proposition 10).
- Transient-Occupancy Tax Fund 015 – Accounts for a portion of the TOT revenue allocated for artistic, cultural, civic, and other activities which enhance the image and quality of life of the community.
- Golf Fund 018 – Includes the costs of operating, maintaining and improving the county's three golf courses. The major sources of funding are greens fees and concession payments. There is no General Fund subsidy and fully reimburses the General Fund for overhead and support services.
- Economic Development Fund 020 – Accounts for assistance to employers and to help attract and retain jobs in the county and region. The Department also engages in more general economic development and job creation programs.
- Building Inspection Fund 021 – Accounts for building inspection and code enforcement services to the unincorporated area of the County.

**SPECIAL REVENUE FUNDS (cont.):**

- Affordability Fee Fund 023 – Accounts for fees collected to purchase land for affordable housing, produce or substantially rehabilitate affordable units, or buy down Extremely Low Income units.
- Roadways Fund 025 – Accounts for public road improvements with several geographical districts in response to land use development decisions.
- Transportation Sales Tax fund 026 – Accounts for the public road improvements in the unincorporated area of the County, which are funded from the Measure A Transportation Sales Tax.

**CAPITAL PROJECT FUNDS:**

- Park Construction Fund 006 – Accounts for the acquisition, development and improvement of county park properties.
- Capital Construction Fund 007 – Accounts for general capital outlay expenditures of the County.

**DEBT SERVICE FUNDS:**

Teeter Plan Fund 016 – Services the debt associated with the County purchases of delinquent recurrent property taxes receivables under the Alternative Method of Tax Apportionment, the “Teeter Plan”.

**INTERNAL SERVICE FUNDS:**

- Interagency Procurement Fund 030 – Accounts for a comprehensive approach to providing for and financing public facilities and major infrastructure assets within the County.
- Department of Technology Fund 031 – Accounts for central telecommunication and data processing support to county departments.
- General Services Funds 034 through 036 – Created to centralize many of the activities providing services to County departments. These activities include Automobile Fleet Operations, Purchasing, Printing, Mail, Central Stores, Surplus Property Disposal, and Building Maintenance and Operations.
- Liability/Property Self-Insurance Fund 037 – Accounts for the County’s program of self-insurance for liability/property perils.

**INTERNAL SERVICE FUNDS (cont.):**

- Workers' Compensation Self-Insurance Fund 039 – Accounts for the County's self-insurance of all workers' compensation claims.
- Unemployment Self-Insurance Fund 040 – Accounts for the County's self-insurance of all unemployment claims.
- Regional Radio Communications System Fund 059 – Accounts for the operations of the County's emergency communications function.
- Board of Retirement Fund 060 – Accounts for activities related to the management of the Sacramento County Employees' Retirement System.

**ENTERPRISE FUNDS:**

- Airport System Funds 041, 042, 043, 044, 045 – Accounts for the operations of the Airport Department, including the Metro, Executive, and Franklin Airports, and Mather Airfield.
- Solid Waste Enterprise Funds 051 and 052 – Accounts for the costs of the refuse collection business, including the refuse disposal site and transfer locations.
- Parking Enterprise Fund 056 – Accounts for all downtown parking facilities, which generate revenues from user fees from both the public and county employees.
- Rural Transit Fund 068 – Accounts for operations of the South County Transit Program.
- Water Agency Enterprise Fund 320 – Accounts for operations of the Water Agency Supply Division, which generate revenues from developer fees and businesses and individuals that purchase water from the Water Agency.

**SPECIAL DISTRICTS AND OTHER AGENCIES FUNDS:**

- Connector Joint Powers Authority Fund 028 – Accounts for the operations of the proposed Capital Southeast Connector. Only the salary and benefit appropriations are reflected in the County budget document.
- Antelope Public Facilities Financing Plan Fund 101 – Accounts for public facilities in the Antelope area including construction of roadway, park, fire protection facilities, and storm drainage and water supply mitigation measures.

**SPECIAL DISTRICTS AND OTHER AGENCIES FUNDS (cont.):**

- Laguna Creek/Elliott Ranch Community Facilities District (CFD) Number 1 Fund 105 – Accounts for construction activity in the Laguna Creek Ranch/Elliott Ranch Community Facilities District.
- Laguna Community Facility District Fund 107 – Accounts for construction activity in the Laguna Community Facilities District.
- Vineyard Public Facilities Financing Plan (PFFP) Fund 108 – Accounts for portions of major public infrastructure necessary for the Vineyard area to urbanize including construction of major freeway interchanges, roadways, public transit, library, community center and park facilities.
- Bradshaw/US 50 Financing District Fund 115 – Accounts for portions of major infrastructure necessary for Sacramento County residents, local employees, and business customers to efficiently utilize transportation facilities in the Bradshaw Road and US 50 areas.
- Florin Road/Fulton Avenue Capital Projects Fund 118 – Accounts for services and enhancements in the Florin Road and Fulton Avenue areas.
- Laguna Stonelake CFD Fund 130 – Accounts for portions of the public infrastructure and public facilities necessary to urbanize the Laguna Stonelake area including construction of roadway, drainage, sewer, water, library, and park and fire protection facilities.
- Park Meadows CFD-Bond Proceeds Fund 131 – Accounts for the necessary acquisition and construction of West Stockton Boulevard.
- Mather Landscape Maintenance CFD Fund 132 – Accounts for landscape maintenance and installation services associated with the Independence at Mather residential subdivision.
- Mather PFFP Fund 136 – Accounts for portions of the major public infrastructure roadway facilities necessary for the Mather area to develop.
- Gold River Station Number 7 Fund 137 – Accounts for landscape maintenance services associated with the Gold River Station Number 7 Landscape CFD.
- Metro Air Park Fund 139 – Accounts for construction activity in the Metro Air Park Community Facilities District.

**SPECIAL DISTRICTS AND OTHER AGENCIES FUNDS (cont.):**

- McClellan Park CFD Fund 140 – Accounts for portions of the public infrastructure and public facilities necessary for the reuse of McClellan Park CFD including construction of roadway, drainage, sewer and landscape facilities.
- Sacramento County Landscape Maintenance Fund 141 – Accounts for landscape maintenance services associated with the Sacramento County Landscape Maintenance Community Facilities District including the installation, maintenance, repair and replacement of landscape facilities within the boundaries of the District.
- Metro Air Park Service Tax Fund 142 – Accounts for Service Tax revenues needed for authorized maintenance services within the Metro Air Park Community Facilities District.
- North Vineyard Station Specific Plan (NVSSP) Fund 143 – Accounts for portions of major public infrastructure necessary for the NVSSP area to urbanize including construction of roadways, frontage lanes, public transit, library, and park facilities.
- North Vineyard Station Specific Plan CFD Fund 144 – Accounts for portions of major public infrastructure necessary for the North Vineyard Station area to urbanize including construction of roadway and transportation improvements, signalized intersections, landscaping improvements, sanitary water, storm drainage, and potable water systems.
- Florin Vineyard Community Plan Fee Program Fund 145 – Accounts for portions of major public infrastructure necessary for the Florin Vineyard Community Plan area to urbanize. This includes construction of roadways, park and public transit facilities as identified in the FVCP fee Program.
- Florin Vineyard No. 1 CFD 2016-2 Fund 147 – Accounts for major public infrastructure necessary for the Florin Vineyard area to urbanize including roadway and transportation, park, parkway and open space improvements.
- Countywide Library Facilities Administration Fee Fund 160 – Accounts for ongoing program administration including but not limited to fee collection, annual reporting and program update for the Library Facilities Development Impact Fee Program, which uses fees collected to fund land acquisition, building construction, book collection, furnishings and computer equipment for the planned new library construction and/or expansion and relocation of existing libraries within the Urban Services Boundary of the unincorporated County.
- Natomas Fire District Fund 229 – Accounts for fire protection services to approximately forty square miles of the unincorporated area in the northwestern portion of the County.



**SPECIAL DISTRICTS AND OTHER AGENCIES FUNDS (cont.):**

- County Service Area (CSA) Number One Fund 253 – Formed to provide all street and highway safety lighting services in the unincorporated area of the County.
- CSA Number 10 Fund 257 – Accounts for miscellaneous extended transportation services to achieve trip reduction targets in the North Vineyard Station Specific Plan and other urban development areas in the County.
- Regional Sanitation District Fund 261 – Accounts for the operations of the Regional Sanitation Utility System. Only the salary and benefit appropriations are reflected in the County budget document.
- Sacramento Area Sewer Operations Fund 267 – Accounts for the operations of the Sacramento Area Sewer District. Only the salary and benefit appropriations are reflected in the County budget document.
- Fixed Asset Revolving Fund 277 – Accounts for transfer of funds to the 1990 Fixed Asset Debt Service Fund 278 for payment of debt service and other costs of the program.
- Juvenile Courthouse Debt Service Fund 280 – Services the 2003 Juvenile Courthouse Certificates of Participation.
- 2004 Pension Obligation Bonds Fund 282 – Reflects the annual debt service and related financial services costs for the County's Taxable Pension Funding Bonds Series 2004.
- Tobacco Litigation Settlement Capital Projects Fund 284 – Accounts for construction projects from the Tobacco Securitization proceeds including the Juvenile Hall expansion project and the Primary Care Clinic Facility.
- 1977 Refunding Public Facilities Debt Service Fund 288 – Reflects the debt service requirement for payment of principal, interest, and various other costs related to the 1997 Public Facilities Project Certificates of Participation for the construction of the Coroner/Crime lab and Data Center (the 1994 Certificates).
- 2003 Public Facilities Debt Service Fund 298 – Services the 2003 Public Facilities Projects Certificates of Participation (expansion of the Warren E. Thornton Youth Center, expansion of the Boys Ranch and improvement to various county facilities to accommodate Americans with Disabilities Act).

**SPECIAL DISTRICTS AND OTHER AGENCIES FUNDS (cont.):**

- 2010 Refunding COPS Debt Service Fund 300 – Accounts for the annual lease payments of the 2010 Refunding Certificates of Participation.
- 2007 Public Facilities Projects Construction Fund 303 – Accounts for the uses of proceeds of the County's 2007 Certificates of Participation Animal Care Facility/Youth Detention Facilities-120 Bed Expansion projects.
- 2007 Public Facilities Projects Debt Service Fund 304 – Accounts for the debt service requirement for payment of principal, interest and various other costs related to the County's 2007 Certificates of Participation Animal Care Facility/Youth Detention Facilities, 120-Bed Expansion projects.
- 2006 Public Facilities Debt Service Fund 306 – Services the 2006 Public Facilities Projects Certificates of Participation (construction of a new Fleet Maintenance Facility; purchase of the Voter Registration and Elections/Sheriff Station House Facility; partial refunding of the 1997 Public Building Certificates of Participation [purchase of the Bank of America building and construction of a 448-Bed Dormitory at Rio Cosumnes Correctional Center]).
- 2018 Refunding COPS Debt Service Fund 307 – Accounts for the annual lease payments of the 2018 refunding Certificates of Participation.
- 1997 Public Facilities Debt Service Fund 308 – Services all debt associated with the 1997 borrowing which financed an additional dormitory-style jail at the Rio Cosumnes Correctional Center, and acquisition of the Bank of America building in downtown Sacramento.
- 1997 Public Facilities Construction Fund 309 – Accounts for construction of an additional dormitory-style jail at the Rio Cosumnes Correctional Center, acquisition of the Bank of America building in downtown Sacramento and various other approved construction projects.
- Pension Obligation Bond Debt Service Fund 313 – Services the debt related to Pension Bonds issued to pay off the unfunded pension liability the county owed to the Sacramento County Employee Retirement System.
- Beach Stone Lake Flood Mitigation Fund 314 – Accounts for a portion of the cost of a flood control project to reduce flooding in the area and to provide flood insurance for local residents impact by the project.
- Water Agency Zone 11 Fund 315 – Accounts for the design and construction of drainage facilities in the zone's geographical area.

**SPECIAL DISTRICTS AND OTHER AGENCIES FUNDS (cont.):**

- North Vineyard Well Protection Fund 317 – Accounts for the rehabilitation or replacement of private wells as a result of groundwater production from the North Vineyard Well Field.
- Water Agency Zone 13 Fund 318 – Accounts for regional water supply, drainage and flood control studies.
- Water Agency Enterprise Fund 320 – Accounts for the operations of the Sacramento County Water Agency (SCWA) Water Supply Division.
- Water Resources Fund 322 – Accounts for the operations of the Storm Utility Program.
- Department of Flood Management Fund 325 – Accounts for the employees serving the Sacramento Area Flood Control Agency (SAFCA).
- Landscape Maintenance District Fund 330 – Accounts for the maintenance of approximately two million square feet of landscaped corridors, medians and natural open spaces throughout the County.
- Mission Oaks Recreation and Park District Fund 336 – Accounts for the operations of the Mission Oaks Recreation and Park District, a Board of Supervisors-governed park district.
- Carmichael Recreation and Park District Fund 337 – Accounts for the operations of the Carmichael Recreation and Park District, a Board of Supervisors-governed park district.
- Sunrise Recreation and Park District/Antelope Assessment Fund 338 – Accounts for the operations of the Sunrise Recreation and Park District, a Board of Supervisors-governed park district.
- Del Norte Oaks Park District Fund 351 – Accounts for the grounds maintenance of 8,200 square feet of landscaped area in the Del Norte Oaks subdivision.
- CSA Number 4B (Wilton-Cosumnes) Fund 560 – Accounts for recreation and park services to the Wilton Community and surrounding areas in the south county.
- CSA Number 4C (Delta) Fund 561 – Accounts for recreation and park services to the Delta area in the south county.

**SPECIAL DISTRICTS AND OTHER AGENCIES FUNDS (cont.):**

- CSA Number 4D (Herald) Fund 562 – Accounts for park maintenance aide and supplies for operations of Herald Park.
- County Parks CFD 2006-1 Fund 563 – Accounts for local and regional park maintenance and operation services for park, parkway, trails, park and recreational programs and open space facilities within the boundary of County Service Area 4B.

**GOVERNMENTAL FUNDS:**

Governmental Funds record expenditures for compensated absences as they are taken by employees. Each year's budget includes a provision for the estimated expenditure for the current year. A year-end accrual for compensated absences has not been made in the Governmental Funds as of June 30, 2000, because the County does not believe any of the available year-end resources will be required to fund the year-end compensated absences liability. Accordingly, this liability is recorded in the General Long-Term Obligations Account Group.

**PROPRIETARY FUNDS:**

Proprietary Funds accrue a liability for unused compensated absences earned through year-end. An expense is recognized for the increase in liability from the prior year.

**TRUST AND AGENCY FUNDS:**

• **TRUST FUNDS**

- Investment Trust Fund – Accounts for assets held for external investment pool participants.
- **Expendable Trusts:**
  - Inmates' Welfare – Accounts for profits from the jails' commissaries, which are used solely for the benefit of the inmates.
  - Jail Industry – Accounts for operations of the County's "inmate industry" program.
  - Law Library – Accounts for an apportionment of civil case filing fees received solely for maintenance of the County's Law Library.
  - Local Improvement Pre-Assessment District – Accounts for funds collected from developers/property owners' for preliminary work prior to issuing special assessment debt to finance infrastructure projects.

- **AGENCY FUNDS:**
  - **Law Enforcement** – Accounts for law enforcement revenues collected pending disbursement, reimbursement, or apportionment to the appropriate County law enforcement department of other local police agency.
  - **Federal Program Transfer** – Accounts for receipts from governmental programs administered by the County. Funds are held by the Count in the Agency Fund until earned by the appropriate department, at which time they are transferred.
  - **Unapportioned Tax Collection** – Accounts for property taxes received but not yet apportioned by the County.
  - **Public Safety** – Accounts for receipts from the one half percent sales tax approved by voters for law enforcement functions. These receipts are held pending apportionment to the appropriate county law enforcement department or local police agency.
  - **Pooled Treasury Income** – Accounts for interest earned and received by the County Treasury and allocated to appropriate funds.
  - **Other** – Accounts for other agency funds where the County holds money in a custodial capacity.

# DESCRIPTION OF MAJOR COUNTY REVENUE SOURCES AND TRENDS

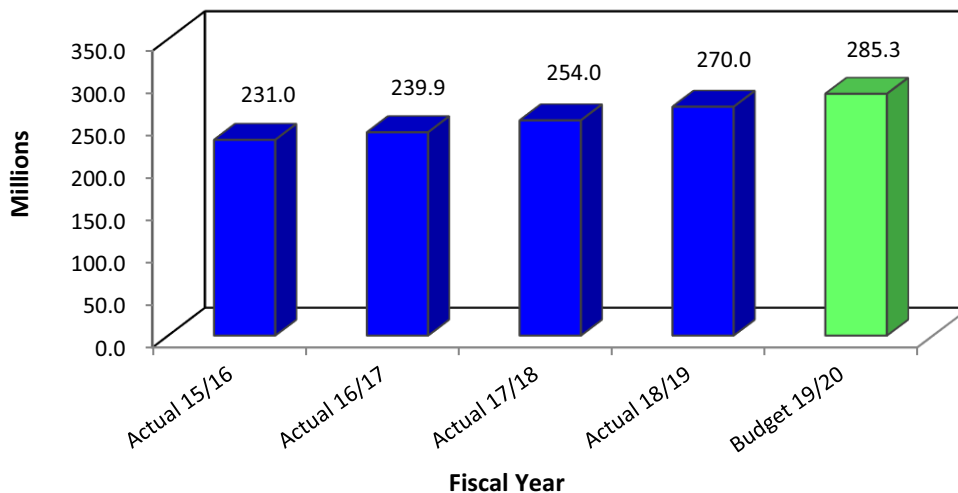
## Revenue Source: Property Tax

Trend		Percent Change	Comments
2015-16 Actual	\$ 231,032,796		1.0 percent tax on real property under acquisition value basis of California's Proposition 13.
2016-17 Actual	\$ 239,898,490	3.84%	
2017-18 Actual	\$ 254,017,209	5.89%	
2018-19 Actual	\$ 270,030,298	6.30%	
2019-20 Budget	\$ 285,277,423	5.65%	

### PROPERTY TAX REVENUES:

The revenue estimate includes various property tax-related accounts including secured, unsecured, supplemental, delinquent, and unitary. The estimate is based on the Assessor's property tax roll. The Fiscal Year 2019-20 projected total for property tax revenues is \$285.3 million.

### Property Tax Revenues



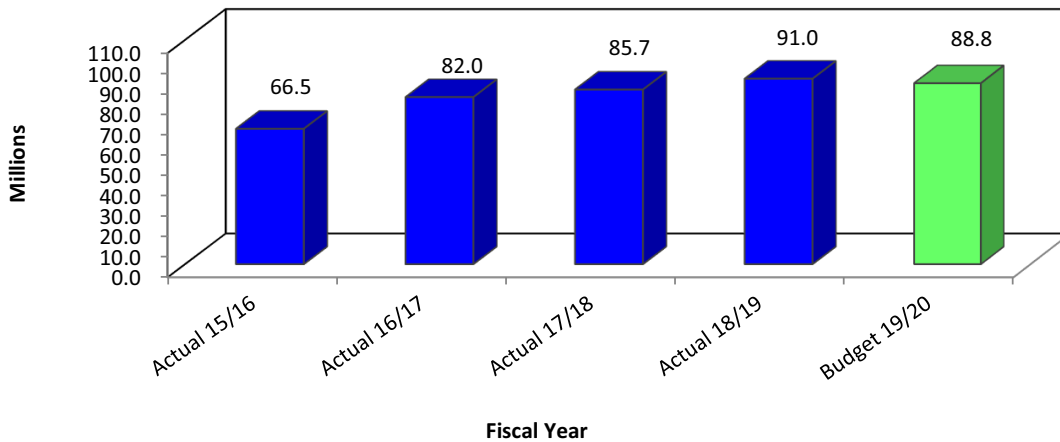
**Revenue Source: Sales Tax**

Trend		Percent Change	Comments
2015-16 Actual	\$ 66,521,061		A 1.00 percent share of statewide collected sales tax rate of 8.00 percent, collected from the Unincorporated Area. Amounts prior to Fiscal Year 2016-17 were impacted by the State's "Triple Flip" provision and do not reflect the full 1.00 percent.
2016-17 Actual	\$ 82,004,504	23.28%	
2017-18 Actual	\$ 85,668,000	4.47%	
2018-19 Actual	\$ 91,036,000	6.27%	
2019-20 Budget	\$ 88,765,124	-2.49%	

**SALES TAX REVENUES:**

The budget estimate is based on the full 1.00 percent share of statewide collected sales tax rate of 7.75 percent, collected from the Unincorporated Area. The Fiscal Year 2019-20 projected total of \$88.8 million assumes a decreased rate of approximately 2.49 percent from the Fiscal Year 2018-19 actuals.

**Sales Tax Revenues**



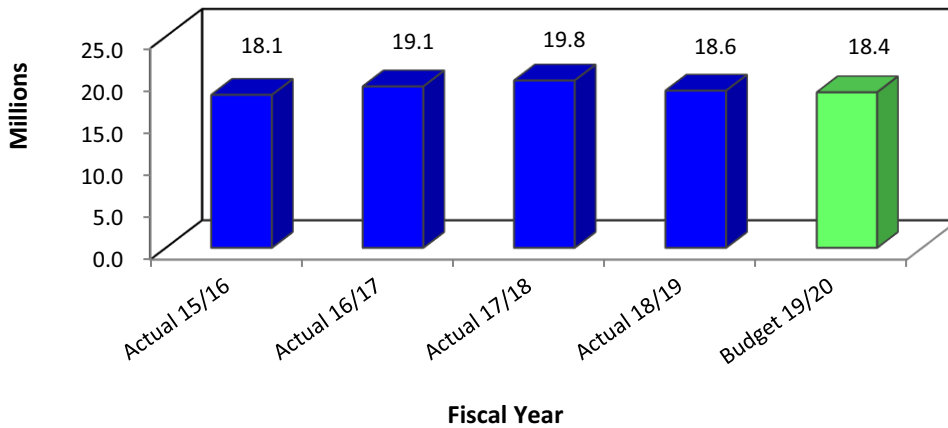
**Revenue Source: Utility Tax**

Trend		Percent Change	Comments
2015-16 Actual	\$ 18,083,035		A 2.5 percent tax on electricity, gas, sewer, phone (not cellular), and cable TV use in the Unincorporated Area.
2016-17 Actual	\$ 19,100,519	5.63%	
2017-18 Actual	\$ 19,808,827	3.71%	
2018-19 Actual	\$ 18,642,935	-5.89%	
2019-20 Budget	\$ 18,408,851	-1.26%	

**UTILITY TAX REVENUES:**

The revenue estimate is based on a 1.26 percent decline in utility collections in the Unincorporated Area. The total budgeted for Fiscal Year 2019-20 is \$18.4 million.

**Utility Tax Revenues**





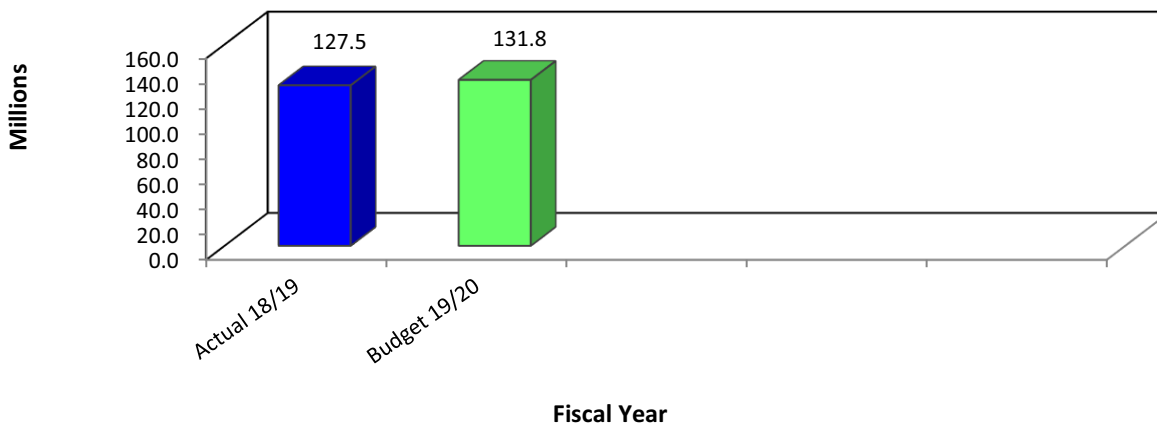
**Revenue Source: Proposition 172 - Public Safety**

Trend		Percent Change	Comments
2018-19 Actual	\$ 127,452,603	3.43%	County share of statewide 1/2 cent sales tax. Allocated to counties and cities by formula in state law. Changes in revenue depend on statewide sales tax collections and countywide sales tax collections as a share of the statewide total collections.
2019-20 Budget	\$ 131,830,208		

**PUBLIC SAFETY REVENUES:**

The budget estimate is based on a growth rate in statewide Prop. 172 sales tax collections of approximately 3.43% and a moderate decrease in Sacramento County's share of the statewide total revenue.

**Proposition 172 - Public Safety Revenues**



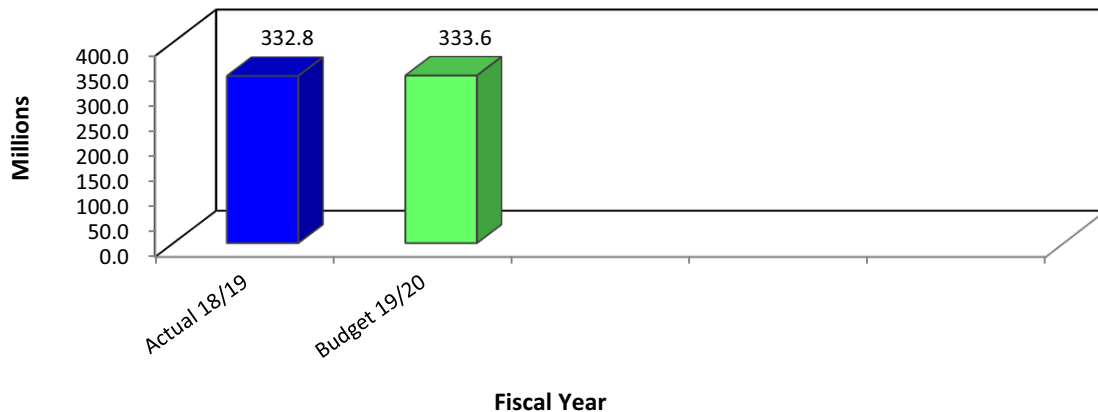
**Revenue Source: Realignment 1991 Revenues**

Trend		Percent Change	Comments
2018-19 Actual	\$ 332,759,804	0.26%	1991 realignment funding is used to support public health, mental health, and social service programs, and is a major funding source for these service areas.
2019-20 Budget	\$ 333,629,235		

**REALIGNMENT 1991 REVENUES:**

The budgeted estimate of \$333.6 million is supported by a portion of statewide sales tax and vehicle license fee collections.

**Realignment 1991 Revenues**



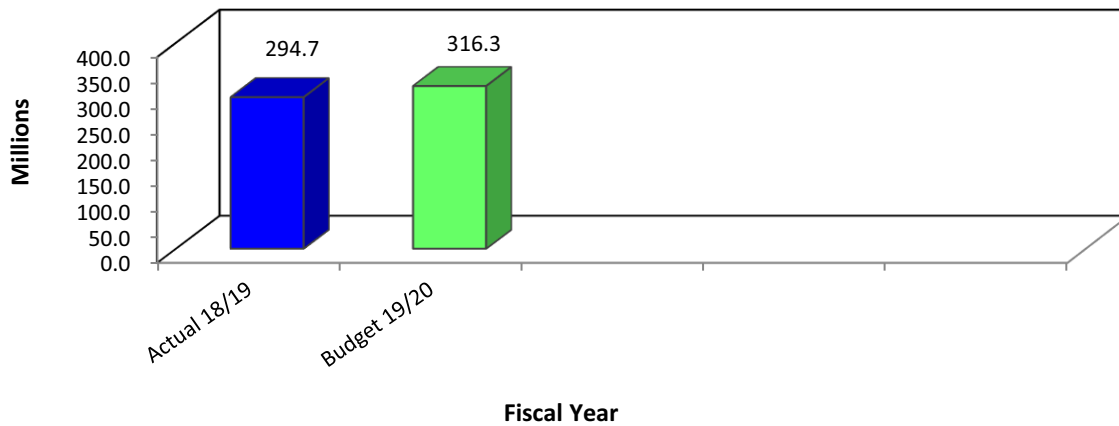
**Revenue Source: Realignment 2011 Revenues**

Trend		Percent Change	Comments
2018-19 Actual	\$ 294,667,127	7.35%	As part of the 2011-12 State budget plan, the Legislature enacted a major shift of State program responsibilities and revenues to local governments. The realignment plan funds various criminal justice, mental health, and social services programs.
2019-20 Budget	\$ 316,337,391		
	\$		
	\$		
	\$		

**REALIGNMENT 2011 REVENUES:**

The budgeted estimate of \$316.3 million is supported by a portion of statewide sales tax and vehicle license fee collections.

**Realignment 2011 Revenues**



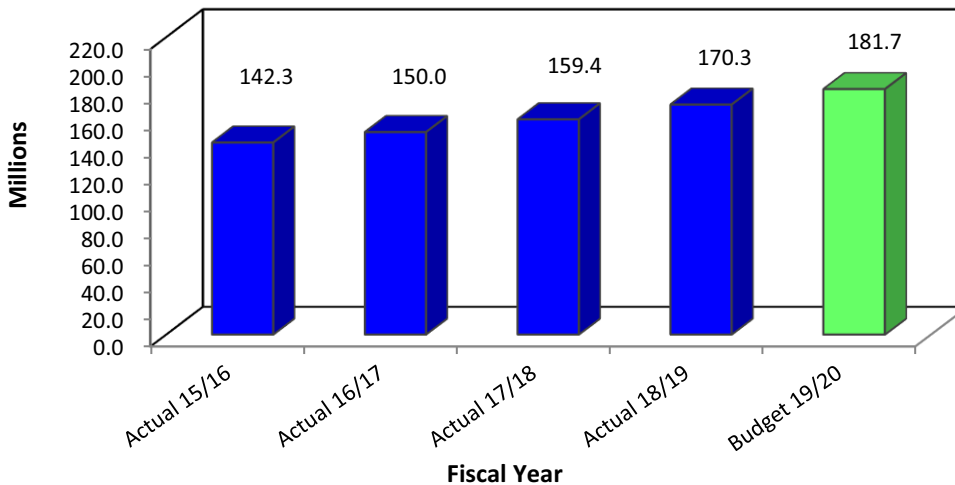
**Revenue Source: Property Tax In-Lieu of Vehicle License Fees**

	Trend		Percent Change	Comments
2015-16 Actual	\$	142,280,287		This revenue source emerged as the result of the State's "Swap" deal. The amount reflects backfill of the Vehicle License Fee that now flows to the State General Fund.
2016-17 Actual	\$	149,925,391	5.37%	
2017-18 Actual	\$	159,392,096	6.31%	
2018-19 Actual	\$	170,321,454	6.86%	
2019-20 Budget	\$	181,653,170	6.65%	

**PROPERTY TAX IN-LIEU OF VEHICLE LICENSE FEES REVENUES:**

The assumption for this revenue source is based on the State's "Swap" deal. The Fiscal Year 2019-20 projected total of \$181.7 million reflects a 6.65 percent increase from the prior year actual levels.

**Property Tax In-Lieu of Vehicle License Fees Revenues**



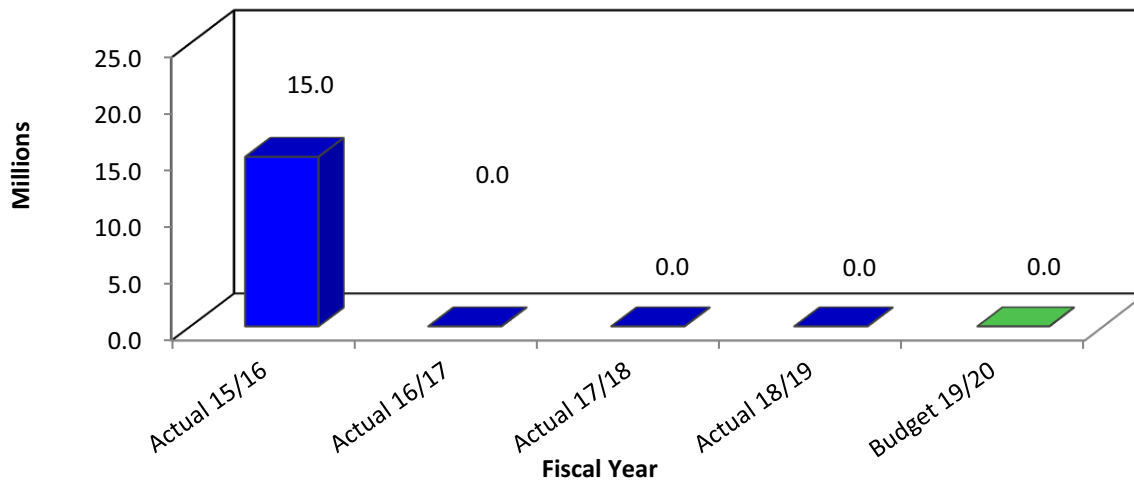
**Revenue Source: In Lieu Local Sales and Use Tax**

	<b>Trend</b>		<b>Percent Change</b>	<b>Comments</b>
2015-16 Actual	\$	14,990,939		This revenue source emerged as the result of the State's "Triple Flip" provision. This amount represents the backfill of the 25.0 percent Sales and Use Taxes revenue that are reallocated to the State Fiscal Recovery Fund.
2016-17 Actual	\$	0	-100.00%	
2017-18 Actual	\$	0		
2018-19 Actual	\$	0		
2019-20 Budget	\$	0		

**IN LIEU LOCAL SALES AND USE TAX REVENUES:**

The "Triple Flip" ended in Fiscal Year 2015-16. There is no budget for this revenue source in Fiscal Year 2019-20.

**In Lieu Local Sales and Use Tax Revenues**



# GENERAL BUDGET POLICIES AND PLANNING

## GENERAL BUDGET INFORMATION

### This summary includes:

- I. The Budget, Legal Requirements, Budgeting Basis, and Budget Policies
- II. Debt Management Policies
- III. Long-Range Budget Planning

## I. THE BUDGET, LEGAL REQUIREMENTS, BUDGETING BASIS, AND BUDGET POLICIES

### THE BUDGET

The annual budget for Sacramento County is an operational plan, a fiscal plan, and a staffing plan for the provision of services to the residents of Sacramento County. The budget also includes a five-year Capital Improvement Plan for the County. This plan is presented to the Board of Supervisors and is reviewed during the budget hearings. The County Board of Supervisors approves the budget each year at the conclusion of an open and deliberative process in which county residents, county employees, and county officials are active participants.

### LEGAL REQUIREMENTS

The county's budget process conforms to state law and the County Charter. The California State County Budget Act of 1986 provides statewide uniformity in the budget process, content, and format among California counties and special districts. Deadlines for the public release of budget information and the adoption of proposed and final budgets are given. The Budget Act also sets the content and format of budget schedules.

The County Charter specifies the roles of the Board of Supervisor and the County Executive in the budget process. The County Executive is charged with recommending a balanced budget (a budget in which the expenditures incurred during a given period are matched by revenues and/or current expenditures are equal to receipts) to the Board and with executing the budget plan once it is adopted. The County Executive is also responsible for monitoring the status of the budget throughout the year and with recommending budget changes when circumstances warrant.

### BUDGETING BASIS

For the governmental funds, or those funds subject to appropriation, Sacramento County uses a modified accrual basis of budgeting and accounting. Under this basis of budgeting and accounting, revenues are recognized when they become both measurable and available, and expenditures are recorded when the liability is incurred. Measurable means the amount of the transaction is known. Available means the revenue will be received as cash within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current period.

**BUDGETING BASIS (cont.)**

Proprietary funds use an accrual basis of accounting in essentially the same manner as commercial accounting. Recognition occurs at the time of the transaction – revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flow takes place.

**BUDGET POLICIES**

Sacramento County’s budget process operates under long standing Board of Supervisors-approved budget policies. In summary, the policies are designed to control growth in the budget, maximize fund balance, give departments operational flexibility, and establish prudent reserve levels.

**Alignment of Ongoing Expenditures and Revenues and Use of Fund Balance**

In 1985 the Board adopted long-term policies intended to keep ongoing county expenditures in alignment with ongoing financing sources and to increase fund balance. These policies state:

- General Fund, fund balance will be used as an ongoing financing source.
- The higher costs of new programs, higher service levels, and new staff will be recognized on a full-year basis to ensure the recognition of the full cost of new commitments.
- Unanticipated revenue windfalls not included in the budget plan will not be expended during the year unless such spending is required in order to receive the funding.
- Short-term funding sources are not to be applied to ongoing requirements.

**Reserve Levels**

**General Reserves Level Goal**

The County’s goal is to have General Reserves equal to 10 percent of Discretionary Revenues and Reimbursements. In accordance with State law, except in cases of a legally declared emergency, General Reserves may only be canceled or decreased at the time of Budget adoption. In addition to emergencies, in times of fiscal stress these funds can be used to help balance the General Fund budget as part of a plan to achieve structural balance. Any Plan to achieve structural balance should include a provision to replenish the General Reserves to the ten percent level.

**General Reserves Funding Policies**

1. Any existing discretionary reserves no longer needed for the stated purpose will be reclassified as General Reserves.
2. In any fiscal year, the Budget Recommended for Adoption (September Hearings Budget) will include an increase in General Reserves in an amount equal to 10 percent of the General Fund’s actual “Available” Fund Balance carry-forward (as determined in July following the close of the County’s books), until the General Reserve level reaches ten percent of Discretionary Revenues and Reimbursements.

**Resource Allocation**

In June 2007, upon recommendation of the County Executive, the Board of Supervisors adopted a series of obligations/priorities to guide resource allocation and budget decision making. The approved spending priorities recognize that certain obligations must be funded before any discretionary priorities can be addressed:

- **Mandated Countywide Obligations**, such as jails, prosecution, juvenile detention, health care for the poor, and welfare payments to eligible clients. These obligations are now designated as specifically mandated programs.
- **Mandated Municipal Obligations** such as the core requirements for providing for the public safety of the citizens living in the unincorporated area (Sheriff's patrol and investigations).
- **Financial Obligations** is the maintenance of the public trust through a sound fiscal policy that focuses on financial discipline, including funding programs that provide for revenue collection and payment of county debts.
- **Budget Priorities**, when funding of the County's mandated services and obligations are met, the following priorities shall govern the budget process:
  - Provide the highest level of discretionary law-enforcement municipal and countywide services possible within the available county budget, such as Sheriff's patrol and investigations, and Probation supervision.
  - Provide the safety net for those disadvantaged citizens, such as the homeless, mentally ill, and others who receive no services from other government agencies.
  - Provide the highest possible quality of life for our constituents within available remaining resources (i.e. neighborhood programs, reinvestment in communities, Parks and Recreation, and non-law enforcement municipal services, etc.)
  - General government functions (such as: Clerk of the Board, County Counsel, Personnel Services, Department of Technology, County Executive, etc.) shall continue at a level sufficient to support the direct services to citizens.
  - Continue prevention/intervention programs that can demonstrate that they save the county money over the long-term, such as alcohol and drug programs.

**II. DEBT MANAGEMENT POLICIES**

The County has also adopted comprehensive Debt Management Policies, which are intended to improve coordination and management of all debt issued in which the County has complete or limited obligation (e.g. special assessment or Mello-Roos financings) for debt repayment. As the municipal debt market changes, all outstanding debt should be monitored to take advantage of changing opportunities.

Major elements of the policy include:

- Establishment of a County Debt Utilization Committee (CDUC) which has the responsibility for reviewing, coordinating and advising the County Executive and Board of Supervisors regarding proposed and existing debt issues in order to assure that debt is utilized in a favorable manner to the County and only when it is in the best interest of the County.



Major elements of the policy include (cont.):

- Formalizing the concept that debt proposals by individual departments must be closely coordinated with the county's capital and operating budget processes and must take into account the impact of the proposed debt issue on the county's credit rating and total debt burden.
- Assignment of responsibilities related to analysis of proposed borrowings and monitoring compliance with covenants and restrictions in approved debt agreements.
- To the extent feasible, debt issued shall be tied to revenues from those taxpayers who will directly or indirectly receive benefits of the purpose of the debt.
- Short-term and long-term borrowing will be limited to borrowings that are within prudent limits regarding applicable debt ratios and those which improve county cash flow and related interest earning capabilities.
- Proceeds from long-term financing will be limited to the uses authorized by law and allowed by the provisions of the particular debt. Generally, these limitations allow payment for planning, design, land, construction, or acquisition of buildings, permanent structures, attached fixtures and/or equipment, movable furniture, and equipment and also the costs related to planning and issuing the debt.
- Short-term financing will include funding the county's cash flow deficit in anticipation of tax and revenue receipts.
- Structure (e.g. General Obligation, Certificates of Participation, Assessment Districts, or Revenue Bonds) and type of debt issuance (negotiated or competitive) is dependent upon various factors, including the nature of the project to be financed, available revenue sources and revenue streams, budget impact and the financial market environment.
- No financing will be undertaken to finance an operating deficit.

### **Debt Limits**

In California there are no statutory or constitutional limits on debt levels for counties. Overall, debt levels for Sacramento County are very low. In the General Fund, total debt service payments amount to five percent of appropriations.

## **III. LONG-RANGE BUDGET PLANNING**

### **General Fund Five-Year Sensitivity Analysis**

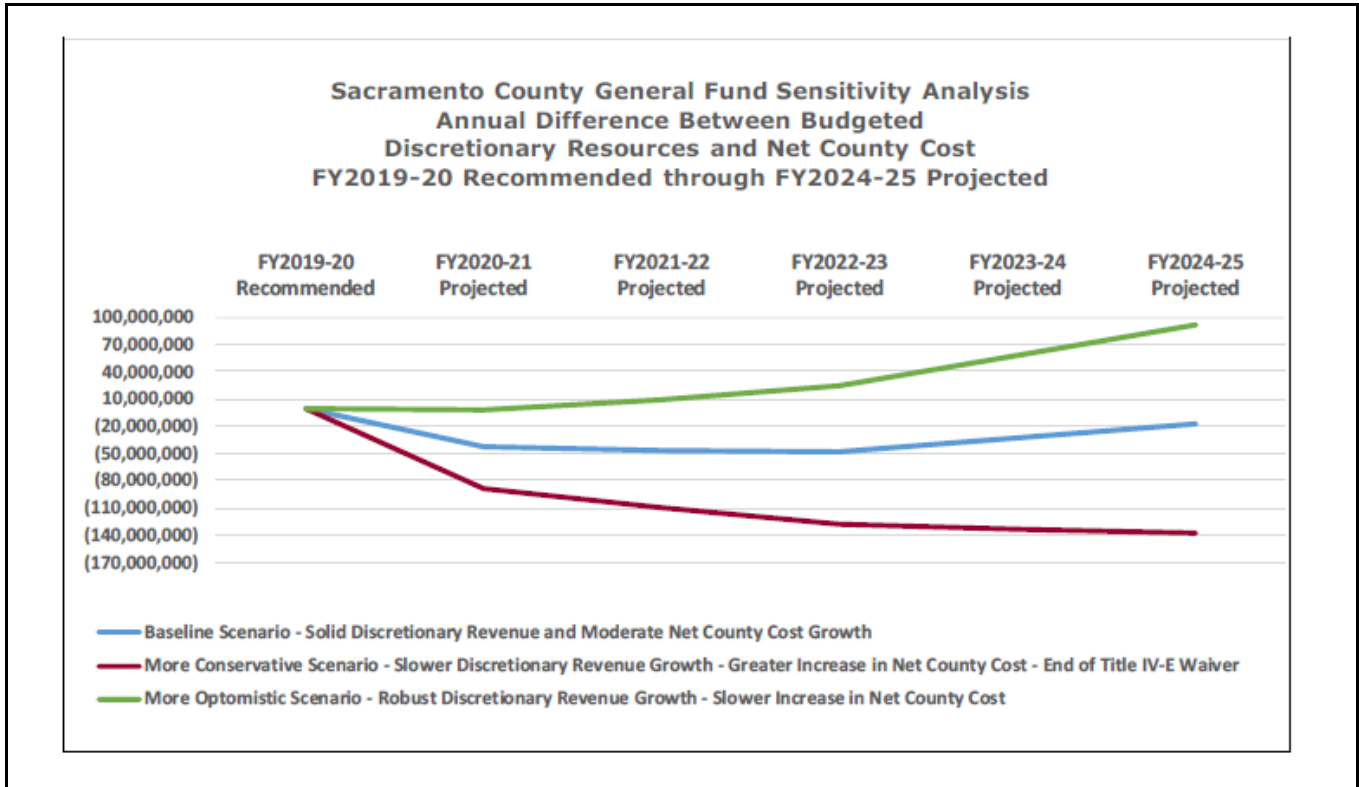
Recognizing that expenditure and revenue decisions made in one year can have a significant effect on the resources that will be available to General Fund programs in future years, but also recognizing the difficulties in predicting future year economic and fiscal conditions, we are providing the Board with a Five-Year Sensitivity Analysis that suggests what the impact could be on the General Fund's fiscal condition under three scenarios:

**General Fund Five-Year Sensitivity Analysis (cont.):**

- A “Baseline” Scenario that assumes discretionary revenue and reimbursements will grow at an annual average rate of five percent over the projection period and that Net County Cost will grow by 4.5 percent in Fiscal Year 2020-21 (the last year of the three-year phase-in of the impact the County Retirement System’s discount rate reduction) and then at a moderate average annual rate of three percent, after adjusting for known or likely changes in Net County Cost. Based on recent economic trends and fiscal conditions, we believe that this is a reasonable scenario to use for fiscal planning purposes;
- A “More Conservative” Scenario that shows what the impact might be if discretionary revenue grew at a slower rate and/or Net County Cost increased at a higher rate than the assumptions used in the Baseline Scenario (the impact of slower discretionary revenue growth is essentially the same as the impact of a greater increase in Net County Cost). This Scenario assumes that both discretionary revenue and reimbursements and Net County Cost will grow at an average annual rate of four percent. This scenario also assumes that the Foster Care Title IV-E Waiver is not renewed, effective with Fiscal Year 2020-21, and that the General Fund backfills the \$29 million reduction in revenue and that each year’s beginning available balance will be six percent of the prior year’s budgeted Net County Cost. However, this scenario does not assume additional costs associated with the Hardesty lawsuit;
- A “More Optimistic” Scenario that shows what the impact might be if discretionary revenue grew at a faster rate and/or Net County Cost grew at a lower rate than the assumptions used in the Baseline Scenario. This Scenario assumes that total discretionary revenue and reimbursements will grow at an average annual rate of six percent, that Net County Cost will grow at 4.5 percent in Fiscal Year 2020-21 and an average annual rate of two percent thereafter, and that the beginning available balance will be ten percent of the prior year’s budgeted Net County Cost.

All projections use Fiscal Year 2019-20 Recommended Budget discretionary revenues and reimbursements and Net County Cost (which already reflects significant reductions in staffing and programs) as a starting point and make certain adjustments based on known or likely changes. Known or likely changes include reductions or elimination of one-time costs or revenues and likely future cost increases, such as estimated costs to address conditions of confinement/Americans with Disabilities Act issues in the County jails. None of the scenarios provide funding to cover cost of the Hardesty lawsuit, if the appeals court decision ultimately goes against the County.

The results of these different scenarios are shown in the following table:



As can be seen, depending on the assumptions used, the Sensitivity analysis provides a fairly wide range of possible outcomes. Given all of the uncertainties involved in projecting into the future, it is likely that the General Fund’s fiscal condition will be different from all three scenarios. Notwithstanding this, we believe it is possible to draw two conclusions:

- The general fund will likely not be in structural balance over the five-year projection period.
- It would be prudent over the next few years to focus on reducing costs and building reserves.

# BUDGET PROCESS AND TIMELINE

## **BUDGET PROCESS:**

The annual budget is prepared, reviewed and approved in accordance with the County Budget Act (California Government Code Sections 29000 through 30200). The Budget and the Comprehensive Annual Financial Report (CAFR) are prepared using generally accepted accounting principles. Governmental fund types like the General Fund, Special Revenue Funds, and Debt Service use the modified accrual basis, Proprietary Funds use the full accrual basis.

The annual operating budget includes all operating, capital, and debt service requirements of Sacramento County for the following fiscal year. The fiscal year is from July 1 to June 30. In addition, the budget includes: the revenue and expense assumptions upon which the budget is based; the number of budgeted positions by department and cost center; the mission, strategic priorities, impact and performance measures of each operating department; prior-year actual and current year budgeted and estimated actual expenditures and revenue by department and cost center; and a description of significant expenditure changes by department and division, along with significant revenue changes at the department level.

The capital budget reflects the annual amount appropriated for each capital project included in the long-range capital improvement plan. When the Board of Supervisors (Board) authorizes a new capital project, the Board approves the total project cost and schedule. The approval of the project budget authorizes total expenditures over the duration of the construction project, which oftentimes spans multi-fiscal years. The annual capital budget authorizes the anticipated expenditures for the scope of work anticipated to be completed in the upcoming fiscal year.

The annual budget process includes seven phases:

### **Phase I – (July-November) – Establish Budget Priorities and Principles**

The Board, working with the County Executive, establishes the operating and capital budget priorities and the budget principles for the next fiscal year based upon relevant economic, social, and demographic trends, a budget update with a three-year forecast and an in depth discussion of proposed budget principles.

### **Phase II – (December – April) Develop Operating Budget**

The County Executive's Office develops and distributes the annual operating budget instructions based upon: Board priorities and budget principles established in November and February; the impact of annual capital budget requests on the operating budget; revenue and expense projections for the following fiscal year; and state and county long-range economic indicators.

Department budgets are developed by the department heads and staff. They are subsequently reviewed and modified, as necessary, through a collaborative effort among the County Executive's Office and the departments.

In developing the annual capital budget, departments must determine the impact these capital projects will have on the following fiscal year's operating budget. Consequently, this phase must be submitted in advance of the departmental annual operating budget.

### **Phase III – (March-April)**

The Board holds public workshop hearings, if appropriate.

### **Phase IV – (May-June)**

After a series of public meetings, the Recommended Budget must be approved by a three-fifths majority of the Board.

**Phase V – (July 1st)**

The Approved Recommended Budget is implemented as the operating budget until Budget is adopted.

**Phase VI – (August-September)**

The County Executive’s Office prepares revised budget recommendations report and submits it to the Board for the Budget Hearings in early September. The Budget is adopted by a three-fifths majority of the Board.

The Director of Finance prepares Adopted Budget Resolutions and submits them to the Board for approval prior to the October deadline.

**Phase VII – (September-October)**

As directed by the Board, budget hearing adjustments are documented by County Executive’s Office Analysts. The various departmental budgets are submitted to the staff of the Office of Budget & Debt Management for compilation and production of the final budget book.

The legally mandated time requirements for budget approval per the County Budget Act are as follows:

Revenue and Expenditure Estimates	June 10th
Approve Recommended Budget	June 30th
Post Recommended Budget	September 8th
Announce Public Hearings	September 8th
Commence Public Hearing	September 18th
Conclude Budget Hearings	October 2nd
Adopted Budget Approval	October 2nd
Adopted Budget Filed with the State	December 1st

**AMENDING THE ADOPTED BUDGET BY APPROPRIATION ADJUSTMENT REQUESTS:**

**Guidelines and Legal Authorities**

All adjustments to budgeted appropriations must be documented on an Appropriation Adjustment Request (AAR) form. Each AAR is accompanied by a cover letter addressed to either the Board or County Executive (depending on approval authority required) explaining the reason for adjustment.

- County Executive approval – The County Executive has the authority to approve the following adjustments (per Government Code Section 29125, and County Resolution No. 85-1368):
  - Transfers between accounts in different objects within an appropriation.
  - Transfers within or between Internal Services Funds.
  - Increases in spending authority of Internal Services Funds when new or increased financing is identified.

- By four-fifths vote, the Board may (per Government Code Sections 29086, 29127, and 29130 and County Charter, Section 49):
  - Make available for appropriation balances in contingencies.
  - Make available for appropriation reserves no longer required for the purpose for which intended.
  - Make available for appropriation amounts from any actual or anticipated increases in available financing (new revenue or increases in revenue not set forth in the budget).
  - Make an emergency appropriation after adopting a resolution stating the facts constituting the emergency.

Note: General Reserves are established, canceled, increased or decreased at time of adopting the budget except in a legally declared emergency.

## **SPECIFIC AREAS OF CHANGE**

### TRANSFER OF APPROPRIATION ADJUSTMENT AUTHORITY

On October 27, 1992, the County implemented the departmental empowerment concept and altered the AAR process.

In Resolution No. 85-1368, the Board delegated authority to the County Executive to approve midyear transfers and revisions of appropriations between objects within a budget unit as well as adjustments to Internal Service Funds. For example, appropriations could be moved from Salaries to Services and Supplies. Existing law (Government Code 29125) allows the Board to designate a county official to authorize these appropriation adjustments as long as they do not alter the total budget unit spending authority.

Along with an emphasis on department empowerment (accountability for program results and financial responsibility), it is important that the departments be granted as much flexibility in their budgets as possible. With this proposed change, the departments' net county cost and underlying appropriation remains the same but the Department Head is able to adjust between expenditure objects as circumstances require during the year. With this emphasis on "bottom-line" control of net cost (appropriations less revenue), it is important that both expenditures and revenues be closely monitored by the departments. Timely midyear corrective actions are expected if actual results vary negatively from the budget. Departments report to the County Executive periodically on budget and program status.

Departments must ensure that provisions are maintained for salary, contractual and inter-department commitments, and other allocated costs. Appropriation adjustment documents impacting two departments must bear authorized signatures from both. All other controls and edits will remain unchanged.

The Board retained authorizations of any increase to total appropriations to be funded from new departmental revenues, contingencies, or reserves. These changes must be processed through the County Executive's Office. Uses of General Fund contingencies or reserves are very rare, usually when there is no legal alternative.

The Auditor-Controller reports quarterly to the Board the adjustments processed under this policy.

**FISCAL YEAR 2019-20 BUDGET TIMELINE:**

Under the leadership of the county’s Chief Financial Officer, staff of the Office of Budget & Debt Management, within the County Executive’s Office, work year-round on the budget. Staff begin work on the next annual budget cycle before the previous cycle is completed. The annual budget process timeline is as follows:

**FISCAL YEAR 2019-20 BUDGET  
SUMMARY OF KEY ACTIONS**

	<b>Due Date</b>	<b>Action</b>	<b>Responsible Parties</b>
Th	January 17	Distribute Budget Instructions/ACP to Departments	BDM
<b>Tues</b>	<b>January 22</b>	<b>Budget Kick-off Meeting</b>	<b>All</b>
Fri	February 1	Mid-year FSRs with Explanations due to BDM Analysts	All Departments
Fri	February 8	Provide Semi-discretionary Revenue Allocations to Departments	BDM
Th	<b>February 21</b>	<b>Requested Budgets due to Deputy CEOs/BDM Analysts</b>	<b>All Departments</b>
Fri	March 29	Provide Revised Net County Cost Allocations to Departments, including Growth Funding	CFO/BDM Analysts
Tu	<b>April 9</b>	<b>Revised Departmental Budget Submittals (Reflecting Net County Cost Allocations/Growth Decisions) due to BDM Analysts</b>	<b>All County Departments</b>
Fri	May 31	Post/Distribute Budget Document	BDM/OCE Staff
<b>Tu-Fri</b>	<b>June 11-14</b>	<b>Recommended Budget Hearings</b>	<b>All</b>
<b>Mon</b>	<b>July 15</b>	<b>Adopted/September Budget Hearing Submittal for General Fund Budgets Due from Departments to BDM Analysts</b>	<b>All General Fund Departments</b>
Fri	July 19	FY 2018-19 Period 13 Closes – Actual Ending Fund Balances Available	BDM/Finance
<b>Tu</b>	<b>July 23</b>	<b>Adopted/September Budget Hearing Submittal for Non-General Fund Budgets Due from Departments to BDM Analysts</b>	<b>All Non-General Fund Departments</b>
Mon	August 5	Notify Departments of non-General Fund Growth Request Decisions	BDM
<b>Wed</b>	<b>August 7</b>	<b>Approved Revisions to Non-General Fund Budgets Due from Departments to BDM Analysts</b>	<b>All Non-General Fund Departments</b>
Fri	August 9	Notify General Fund Departments of Net County Cost Allocations (including Growth Decisions)	BDM
<b>Wed</b>	<b>August 14</b>	<b>Approved Revisions to General Fund Budgets Due from Departments to BDM Analysts</b>	<b>All General Fund Departments</b>
Fri	August 23	Post/Distribute Budget Document	BDM Analysts; CEO Office Staff
<b>W/Th</b>	<b>September 4-5</b>	<b>Budget Adoption Hearings</b>	<b>All</b>
<b>Tu</b>	<b>September 24</b>	<b>Budget Adoption</b>	<b>BDM/Finance</b>

# EXAMPLE OF A BUDGET MESSAGE

State Controller Schedules County Budget Act January 2010	County of Sacramento Detail of Financing Sources and Financing Uses Governmental Funds Fiscal Year xxxx-xx			Schedule 9
<b>1</b> Budget Unit <b>3610000 - Assessor</b> Function <b>GENERAL</b> Activity <b>Finance</b>				
<b>2</b>	<b>3</b>	xxxx-xx Actual Estimated	<b>4</b>	<b>5</b>
Detail by Revenue Category and Expenditure Object	xxxx-xx Actuals	<input type="checkbox"/> <input type="checkbox"/>	xxxx-xx Recommended	xxxx-xx Adopted by the Board of Supervisors
1	2	3	4	5
Prior Year Carryover	\$ 1,867,208	\$ 1,200,646	\$ 140,008	\$ 140,008
Charges for Services	5,057,217	5,505,301	5,483,148	5,483,148
Miscellaneous Revenues	1,959,531	1,098,793	950,000	950,000
Residual Equity Transfer In	89,501	-	-	-
<b>Total Revenue</b>	<b>\$ 8,973,457</b>	<b>\$ 7,804,740</b>	<b>\$ 6,573,156</b>	<b>\$ 6,573,156</b>
Salaries & Benefits	\$ 15,044,025	\$ 14,191,027	\$ 15,817,328	\$ 15,817,328
Services & Supplies	2,220,887	1,945,896	2,394,385	2,394,385
Equipment	12,072	-	10,000	10,000
Expenditure Transfer & Reimbursement	(2,035,960)	(2,358,635)	(2,309,101)	(2,309,101)
<b>Total Expenditures/Appropriations</b>	<b>\$ 15,241,024</b>	<b>\$ 13,778,288</b>	<b>\$ 15,912,612</b>	<b>\$ 15,912,612</b>
<b>Net Cost</b>	<b>\$ 6,267,567</b>	<b>\$ 5,973,548</b>	<b>\$ 9,339,456</b>	<b>\$ 9,339,456</b>
<b>6</b>	<b>Positions</b>	<b>168.5</b>	<b>161.5</b>	<b>159.1</b>

An explanation of



**AN EXPLANATION OF BUDGET MESSAGE ELEMENTS**

The following explanations refer to the previous pages. Definitions of unfamiliar terms may be found in the Glossary.

1. BUDGET UNIT:  
Budget unit number and name.
2. DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT:  
Major categories of revenues and expenditure objects as classified by law. These categories are defined by the State Controller.
3. ACTUAL:  
Amounts actually expended or received.
4. RECOMMENDED:  
Amounts recommended by the County Executive.

# SACRAMENTO COUNTY ECONOMIC AND DEMOGRAPHIC OVERVIEW

## General

The County was incorporated in 1850 as one of the original 27 counties of the State. The County's largest city, the City of Sacramento, is the seat of government of the State and also serves as the County seat. The County is the major component of the Sacramento Metropolitan Statistical Area (SMSA) which includes Sacramento, El Dorado, Placer and Yolo Counties.

The County encompasses approximately 994 square miles in the middle of the 400-mile long Central Valley, which is California's prime agricultural region. The County is bordered by Contra Costa and San Joaquin Counties to the south, Amador and El Dorado Counties to the east, Placer and Sutter Counties to the north, and Yolo and Solano Counties to the west. The County extends from the low delta lands between the Sacramento and San Joaquin rivers north to about ten miles beyond the State Capitol and east to the foothills of the Sierra Nevada Mountains. The southernmost portion of the County has direct access to the San Francisco Bay.

The County is a long-established center of commerce for the surrounding area. Trade and services and federal, state and local governments are important economic sectors. Visitors are attracted to the County by the State Capitol and other historical attractions such as Sutter's Fort, as well as natural amenities. The County's location at the intersection of four major highways brings additional visitors destined for the San Francisco Bay Area, the Wine Country, the Gold Country, the Central Valley, the Sierra Nevada Mountains and Lake Tahoe.

Chief among the County's outdoor recreational opportunities is the 23-mile American River Parkway which welcomes more than 5 million visitors annually to this unique wildlife and recreation area, offering opportunities for fishing, boating and rafting, picnicking, golfing, and guided natural and historic tours. The Jedediah Smith Memorial Trail, a 32-mile long trail for bicyclists, hikers and equestrians, parallels the American River and winds southwest from the City of Folsom to Downtown Sacramento. This trail was recognized as a national trail in 1974, and named the nation's No. 1 bike path for 2006.

The Sacramento area is home to the National Basketball Association Sacramento Kings professional basketball team. The franchise plays their home games at Golden 1 Arena, a newly constructed facility opened in September of 2016 in Downtown Sacramento, a venue which also hosts numerous concerts and entertainment events throughout the year. The Sacramento RiverCats is the San Francisco Giants' triple-A affiliate, and they play their home games at Raley Field in West Sacramento, located across the river from downtown Sacramento. The Sacramento Republic FC, an American professional soccer team based in Sacramento, plays their home games on the grounds of Cal Expo located in Sacramento. In addition to Sacramento's professional sports franchises, the region has been successful in bringing a number of high profile sporting events to Sacramento, including the Amgen Bicycle Tour of California.

Cultural attractions in the City of Sacramento include the Crocker Art Museum, the longest continuously operating art museum in the West. Founded in 1855, it remains the leading art institution for the California Capital Region and Central Valley. The California State Railroad Museum located in Old Sacramento features restored locomotives and rail cars, some dating back to 1862, illustrating railway's historic significance to the region in connecting California to the rest of the nation. Sacramento Community Center Theatre, Broadway at Music Circus, Sacramento Ballet, Sacramento Philharmonic & Opera, and numerous other performing arts venues and local art galleries add to the cultural community of Sacramento.

**Economic Development Incentive Program**

The attraction of employers, capital investment and high value jobs, as well as the expansion and retention of existing businesses, are important to the prosperity and quality of life within the County. The County’s economic development incentive program, which focuses on the unincorporated area of the County, offers a mix of the following, applied on a case-by-case basis: 1) rebate of unsecured property taxes for a fixed number of years; 2) rebate of utility user taxes in excess of a set base amount; 3) rebate of sales tax in excess of a set base amount; 4) fee deferrals; 5) sewer credits; 6) tax exempt financing through industrial development bonds and other programs; 7) facilitated permit processing; and 8) other applicable incentives as appropriate.

Incentives are designed to avoid negative impact on existing revenue, in that the criteria apply to new or expanding operations and are available to offset significant private investment directly related to a long-term commitment to the area. The success of the overall incentive program is measured by the private capital investment for qualified projects, the direct creation of jobs, the generation of utility, property and sales taxes, and the attraction of support businesses, as well as indirect benefits to the economy from increased employment and investment. The County Office of Economic Development is primarily responsible for developing and implementing this program.

**Population**

Sacramento County currently has seven incorporated cities: Citrus Heights, Elk Grove, Folsom, Galt, Isleton, Rancho Cordova and Sacramento, with 33 percent of the County’s population living in the City of Sacramento.

**Sacramento County Breakdown of Population/Percent Increase**

<b>Area</b>	<b>1970</b>	<b>1980</b>	<b>1990</b>	<b>2000</b>	<b>2010</b>	<b>2018</b>
<b>Cities:</b>						
Citrus Heights	---	---	---	85,071	83,267	87,910
Elk Grove	---	---	---	---	152,925	172,886
Folsom	5,810	11,003	29,802	51,884	72,201	79,022
Galt	3,200	5,514	8,889	19,472	23,641	26,440
Isleton	909	914	833	828	804	844
Rancho Cordova	---	---	---	---	64,413	74,585
Sacramento	257,105	275,741	369,365	407,018	466,279	508,529
<b>Unincorporated Area:</b>	367,349	409,209	632,330	659,226	553,529	590,759
<b>Total:</b>	634,373	783,381	1,041,219	1,223,499	1,417,059	1,540,975
<b>% Increase over prior period:</b>		<b>23.49%</b>	<b>32.84%</b>	<b>17.50%</b>	<b>15.82%</b>	<b>8.74%</b>
<b>State Population:</b>	19,935,134	23,782,000	29,828,496	34,095,209	37,223,900	39,557,045
<b>% Increase over prior period:</b>		<b>19.30%</b>	<b>25.42%</b>	<b>14.30%</b>	<b>9.17%</b>	<b>6.27%</b>

Sources: U.S. Census Bureau 2018 Population Estimates

**Industry and Employment**

Three major job categories comprised 76.5 percent of the Sacramento Metropolitan Statistical Area work force as of July 2019: services (42.5%), government (21.6%), and wholesale/retail trade (12.4%), based on seasonally unadjusted July 2019 statistics, as summarized in the following table.

**Sacramento Metropolitan Statistical Area Labor Market Survey**  
Calendar Years 2014 to July 2019  
(Amounts Expressed in Thousands)

<b>Industry</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>July 2019</b>
Mining & Logging	0.4	0.4	0.4	0.4	0.5	0.5
Construction	45.6	50.3	55.0	58.7	63.6	70.9
Manufacturing Nondurable goods	10.9	11.6	12.0	12.4	12.8	13.2
Manufacturing Durable goods	24.5	24.7	24.2	23.3	23.3	24.4
Transportation, Warehousing & Public Utilities	23.6	24.6	26.0	26.7	29.1	30.4
Information	13.9	14.1	13.8	12.5	12.3	12.0
Wholesale Trade	24.1	24.4	25.5	26.5	28.5	30.3
Retail Trade	95.3	98.0	100.5	101.4	102.3	101.3
Finance, Insurance, Real Estate	62.4	64.7	66.3	67.6	70.7	72.7
Services	374.7	386.7	405.2	419.7	435.7	449.7
Government	227.8	232.0	234.7	235.2	237.5	228.6
Agriculture	9.2	9.4	9.7	9.8	9.1	10.8
Other	57.9	51.2	39.6	33.4	29.7	14.4
	<b>970.3</b>	<b>992.1</b>	<b>1012.9</b>	<b>1027.6</b>	<b>1055.1</b>	<b>1,059.2</b>

Source: State of California Employment Development Department (March 2018 Benchmark) – Annual Average  
State of California Employment Development Department (March 2018 Benchmark) – Monthly Annual and  
Monthly not seasonally adjusted

Total SMSA employment averaged annual increases of 2.1 percent over the last five years. As of July 2019, SMSA employment decreased to 41,059,200 or 0.3 percent decrease from July 2018.

The SMSA preliminary unemployment rate (not seasonally adjusted) as of July 2019 was four percent, slightly lower than the statewide rate of 4.5 percent, and slightly higher from the SMSA July 2018 rate of 3.9 percent.

**Major Employers**

Major private sector employers in the Sacramento Metropolitan Statistical Area, their type of business and their number of full-time equivalent (FTE) employees in 2018, and major private and public sector employers in the County of Sacramento only, are detailed in the following two tables.

**Major Private Sector Employers – SMSA  
2018**

<b>Company</b>	<b>Type of Business</b>	<b>No. of FTE Employees</b>
Kaiser Permanente	Health Care	16,959
Sutter Health	Health Care	12,138
Dignity Health	Health Care	7,000
Intel Corporation	Semiconductor Manufacturer	6,000
Raley’s Inc.	Retail Grocery	5,528
Apple Inc.	Research and Development	5,000 <sup>(1)</sup>
Safeway Inc.	Retail Grocery	3,577
Health Net of California Inc.	Health Plans	3,000
VSP Global	Vision Care	2,700
Pacific Gas & Electric	Utility Provider	2,767

(1) Includes 899 part-time and 6,995 intermittent employees

Source: Sacramento Business Journal Annual 2018 Book of Lists

**Major Private & Public Sector Employers-Sacramento County Only  
2018**

<b>Company</b>	<b>Number of FTE Positions</b>
State of California	75,801 <sup>(1)</sup>
UC Davis Health	12,840
Sacramento County	12,208
Kaiser Permanente	11,005
U.S. Government	10,325
Sutter Health	8,177

Dignity Health	7,000
Elk Grove Unified School District	6,210
Intel Corporation	6,000
Apple Inc.	5,000

(1) Includes 899 part-time and 6,995 intermittent employees  
Source: Sacramento Business Journal Annual 2018 Book of Lists

**Taxable Transactions Activity**

Commercial activity contributes to the County’s unincorporated area economy, and taxable sales come from a diverse variety of sources. From 2013 to 2018, total taxable sales increased by approximately 30 percent. The following table shows taxable sales in the unincorporated area of the County for CY 2013 through 2018.

**SACRAMENTO COUNTY UNINCORPORATED AREA**

Total Taxable Transactions Calendar Years 2013 through 2018

(Amounts Expressed in Thousands)

<b>Category</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Autos and Transportation	\$1,385,550	\$1,528,166	\$1,710,400	\$1,854,660	\$1,958,342	1,874,580
Building and Construction	852,051	869,175	968,103	1,040,793	1,139,140	1,297,740
Business and Industry	756,082	781,684	833,075	909,147	982,628	1,510,481
Food and Drugs	379,601	394,275	395,342	405,465	405,630	416,610
Fuel and Service Stations	1,032,067	1,053,208	783,007	694,580	825,251	962,239
General Consumer Goods	1,246,620	1,269,576	1,280,470	1,303,789	1,313,973	1,249,914
Restaurants and Hotels	609,679	643,932	695,858	730,343	789,868	808,740
Transfers/Adj/Other	539	2,701	(3,890)	0	2,527	1,462
<b>Total:</b>	<b>\$6,262,189</b>	<b>\$6,542,716</b>	<b>\$6,662,365</b>	<b>\$6,938,777</b>	<b>\$7,385,405</b>	<b>\$8,121,766</b>

Source: The HdL Companies

**Construction Activity**

The value of total single and multi-family building permits issued in the County was \$1,075,230 in 2018, a decrease of 3.3 percent from the previous year, and substantially less than the peak of \$2,236,930,916 in 2003. The total single and multi-family building permits issued in the County was 4,653 in 2018, a decrease of 3.3 percent from the prior year, and substantially less than the peak of 13,960 in 2003. The cumulative number of reported units year to date through July 2019 was 3,109, an increase of 8.0 percent from the same period in the prior year.

**SACRAMENTO COUNTY  
Building Permit Activity**  
Calendar Year 2012 through 2018  
(Valuation Amounts Expressed in Thousands)

<b>Valuation:</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Single Family	\$287,007	\$487,780	\$426,398	\$606,201	\$714,065	\$843,529	\$941,384
Multiple Family	46,577	13,065	8,407	100,813	91,986	267,813	133,846
<b>Total:</b>	<b>\$333,584</b>	<b>\$500,845</b>	<b>\$434,805</b>	<b>\$707,014</b>	<b>\$806,051</b>	<b>\$1,111,342</b>	<b>\$1,075,230</b>
<b>New Dwelling Units:</b>							
Single Family	1,216	1,742	1,662	2,240	2,669	3,143	3,564
Multiple Family	315	139	81	749	669	1,669	1,089
<b>Total:</b>	<b>1,531</b>	<b>1,881</b>	<b>1,743</b>	<b>2,989</b>	<b>3,338</b>	<b>4,812</b>	<b>4,653</b>

Source: United States Census Bureau - <http://www.census.gov/construction/bps/>

**Transportation**

The County's location and transportation network have contributed to the County's economic growth. The County is traversed by the main east-west and north-south freeways serving northern and central California. Interstate 80 connects Sacramento with the San Francisco Bay Area, Reno, Nevada, and points east. U.S. Highway 50 carries traffic from Sacramento to the Lake Tahoe Area. Interstate 5 is the main north-south route through the interior of California; it runs from Mexico to Canada. California State Highway 99 parallels Interstate 5 through central California and passes through Sacramento.

Transcontinental and intrastate freight rail service is provided by the Union Pacific Railroad. Passenger rail service is provided by AMTRAK. The Capitol Corridor's 170-mile intercity passenger train system provides rail service to 18 stations in 8 Northern California counties. Bus lines offering intercity as well as local service include Greyhound and Sacramento Regional Transit. Regional Transit also operates an approximately 43-mile light rail system.

The Port of Sacramento provides direct ocean freight service to all major United States and world ports, shipping approximately 870,000 metric tons of cargo annually. It is a deep-water ship channel, located 79 nautical miles northeast of San Francisco. The three major rail links serving Sacramento connect with the Port, and Interstate 80 and Interstate 5 are immediately adjacent to the Port.

The County Airport System provides for the planning, development and operation of public air transportation facilities serving Sacramento County and adjoining areas. The Airport System consists of Sacramento International Airport, which, in Fiscal Year 2018-19 had sixteen passenger airlines serving approximately 11.6 million passengers annually, Executive Airport and Franklin Field for general aviation and Mather Airport for air cargo and general aviation.

Sacramento County voters passed a ballot measure in November of 1988 providing for collection of an additional 1/2 cent sales tax to be used exclusively for transportation and air quality projects. Ballot language specified formula distribution: (1) for the cities and unincorporated area of the County; (2) for projects to reduce air pollution; and (3) for mass transit improvements. The original expiration date for the additional 1/2 cent sales tax was 2009, but in 2004 the County voters approved, by 75.29 percent, extending this 1/2 cent sales tax for an additional 30 years to 2039.

### **Agriculture**

According to the annual 2018 Sacramento County Crop and Livestock Report published by the County Agricultural Commissioner, the total Sacramento County crop production for 2018 was \$520,613,000, representing a five percent increase from 2017 values, following a 2.2 percent decrease from 2016 to 2017. The top two crop production values in the County during 2018 were again wine grapes and milk production.

### **Education**

The Sacramento region benefits from a network of over 720 public and private elementary to high schools educating approximately 400,000 students. Sacramento County alone has numerous public school districts serving over 245,000 students within the K-12 level.

The Los Rios Community College District serves the majority of Sacramento County, as well as portions of El Dorado, Placer, Yolo and Solano Counties, with four main campuses enrolling approximately 75,000 students. The four campuses are: American River College, Sacramento City College, Cosumnes River College and Folsom Lake College. Sierra College also serves the area with an enrollment of approximately 19,900, as well as Yuba College with an enrollment of approximately 7,000. Schools offering vocational education include, Universal Technical Institute, Carrington College, and MTI College of Business and Technology.

In the Sacramento area roughly 29.8 percent of the adult population has a Bachelor's degree or higher, compared to 30.9 percent nationwide and 32.6 percent Statewide. Higher education is available from a variety of institutions throughout the area. Primary among these institutions are the University of California, Davis (UCD) and California State University, Sacramento (CSUS).

UCD offers more than 100 academic majors and over 90 graduate programs, serving 35,000 students. Founded in 1908 to serve the agricultural needs of the growing state, UCD has emerged as an acknowledged international leader in agricultural, biological, biotechnological, food and environmental sciences. It is also recognized for excellence in the arts, humanities, social sciences, engineering, health sciences, law and management. It is an international leader in sustainability-related research and application.

CSUS enrolls 30,661 undergraduate and graduate students, and graduates approximately 6,400 students each year. The university has an annual economic impact on the region of nearly \$816 million and generates more than 16,000 jobs.

The region also has a number of branches of private colleges headquartered outside the Sacramento region, including National University, Brandman University (part of the Chapman University system), University of Phoenix, University of San Francisco, and University of Southern California for Graduate Studies. Two major law schools are the University of the Pacific McGeorge School of Law, recognized as a leader in the field of law education, and the UC Davis School of Law.