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THE BOARD OF SUPERVISORS



DISTRICT 1
Phil Serna



DISTRICT 2
Patrick Kennedy



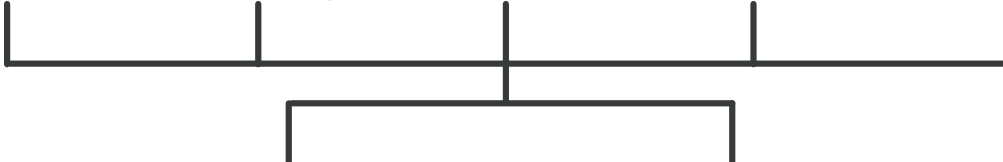
DISTRICT 3
Rich Desmond



DISTRICT 4
Sue Frost



DISTRICT 5
Pat Hume



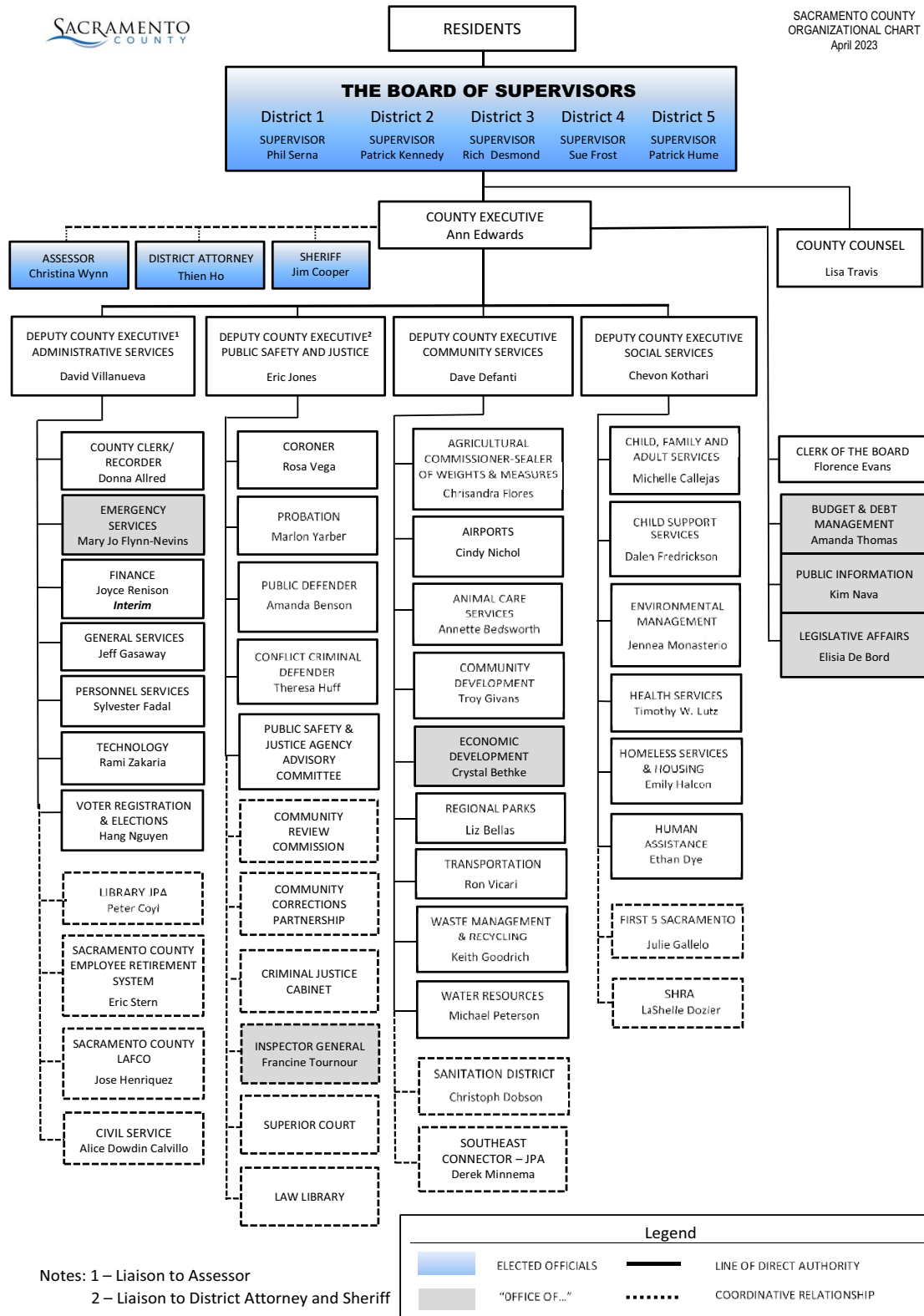
COUNTY EXECUTIVE
Ann Edwards



COUNTY COUNSEL
Lisa Travis



SACRAMENTO COUNTY
ORGANIZATIONAL CHART
April 2023



Purpose, Mission, Vision, and Values

Core Purpose

A core purpose is a statement that defines our organization's reason for being.

Enriching Communities to Thrive

Vision

A vision is a compelling conceptual image of the desired future. This statement describes “what we want to be.”

We are a Premier, Trusted Employer and Organization, Serving Our Communities with Transparency, Courage and Innovation

Mission

A mission statement describes what we do every day for the community.

Improve residents’ quality of life by providing cost-effective public services while fostering economic health, regional cooperation and stewardship of community assets.

Values

These values are the essential and enduring tenets of the County of Sacramento.

These guiding principles govern the way we make and carry out our decisions.

Our Values for Sacramento County are:

- **P**ricipled, by that we mean we act with honesty and integrity, earning and maintaining trust.
- **R**espect, by that we mean we listen and give voice to others and treat them with compassion, empathy and dignity.
- **I**nnovation, by that we mean we encourage creativity, look for and implement improvements, stretching our comfort zones.
- **D**iversity and Inclusion, by that we mean we are committed to having a diverse workforce reflective of our community; we embrace differences in people, skills, knowledge, experiences and opinions and practice inclusive decision-making, collaboration and teamwork.
- **E**xcellence, by that we mean we are committed to investing in employees, being transparent, delivering high quality, responsive services.

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All Funds Summary (Schedule 1)

Summary Schedules

State Controller Schedules County Budget Act		County of Sacramento All Funds Summary Fiscal Year 2023-24					Schedule 1	
Fund Name	Fund Balance Available June 30, 2023	Total Financing Sources			Total Financing Uses			
		Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
Governmental Funds								
General Fund	\$ 233,784,479	\$ 50,031,193	\$ 3,514,029,398	\$ 3,797,845,070	\$ 3,683,858,577	\$ 113,986,493	\$ 3,797,845,070	
Special Revenue Funds	138,863,234	8,481,964	394,018,749	541,363,947	536,604,930	4,759,017	541,363,947	
Capital Project Funds	75,074,964	---	67,428,286	142,503,250	142,503,250	---	142,503,250	
Debt Service Funds	6,199,109	---	186,372,815	192,571,924	192,571,924	---	192,571,924	
Total Governmental Funds	\$ 453,921,786	\$ 58,513,157	\$ 4,161,849,248	\$ 4,674,284,191	\$ 4,555,538,681	\$ 118,745,510	\$ 4,674,284,191	
Other Funds								
Internal Service Funds	\$ ---	\$ 38,849,279	\$ 437,561,654	\$ 476,410,933	\$ 466,836,758	\$ 9,574,175	\$ 476,410,933	
Enterprise Funds	---	30,651,730	740,434,943	771,086,673	659,703,909	111,382,764	771,086,673	
Special Districts and Other Agencies	\$ 125,510,432	\$ 5,985,238	\$ 106,332,802	\$ 237,828,472	\$ 235,415,598	\$ 2,412,874	\$ 237,828,472	
Total Other Funds	\$ 125,510,432	\$ 75,486,247	\$ 1,284,329,399	\$ 1,485,326,078	\$ 1,361,956,265	\$ 123,369,813	\$ 1,485,326,078	
Total All Funds	\$ 579,432,218	\$ 133,999,404	\$ 5,446,178,647	\$ 6,159,610,269	\$ 5,917,494,946	\$ 242,115,323	\$ 6,159,610,269	

Governmental Funds Summary (Schedule 2)
Summary Schedules

State Controller Schedules County Budget Act		County of Sacramento Governmental Funds Summary Fiscal Year 2023-24							Schedule 2
		Total Financing Sources			Total Financing Uses				
Fund Name	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses		
1	2	3	4	5	6	7	8		
General Fund									
General Fund	\$ 110,000,000	\$ 16,146,011	\$ 2,303,112,706	\$ 2,429,258,717	\$ 2,411,569,993	\$ 17,688,724	\$ 2,429,258,717		
Community Investment Program	91,104	---	---	91,104	91,104	---	91,104		
Neighborhood Revitalization	4,458,387	---	---	4,458,387	4,458,387	---	4,458,387		
Mental Health Services Act	19,065,603	---	174,245,152	193,310,755	154,392,768	38,917,987	193,310,755		
Public Safety Sales Tax	---	7,280,498	177,198,704	184,479,202	184,479,202	---	184,479,202		
1991 Realignment	9,540,570	16,068,048	392,463,776	418,072,394	418,072,394	---	418,072,394		
2011 Realignment	35,341,495	2,544,359	423,617,865	461,503,719	432,888,308	28,615,411	461,503,719		
Clerk/Recorder Fees	(2,260,758)	6,966,124	2,564,220	7,269,586	7,225,588	43,998	7,269,586		
Restricted Revenues Fund for Departments	49,922,800	---	23,293,579	73,216,379	48,216,379	25,000,000	73,216,379		
Sheriff Restricted Revenue	4,876,536	877,338	6,215,319	11,969,193	9,505,692	2,463,501	11,969,193		
Transient Occupancy Tax	2,330,106	---	10,000	2,340,106	2,340,106	---	2,340,106		
Golf	408,000	148,815	10,142,465	10,699,280	9,442,408	1,256,872	10,699,280		
Interagency Procurement	10,636	---	1,165,612	1,176,248	1,176,248	---	1,176,248		
Total General Fund	\$ 233,784,479	\$ 50,031,193	\$ 3,514,029,398	\$ 3,797,845,070	\$ 3,683,858,577	\$ 113,986,493	\$ 3,797,845,070		
Special Revenue Funds									
Fish And Game Propagation	\$ 1,344	---	\$ 9,540	\$ 10,884	\$ 8,613	\$ 2,271	\$ 10,884		
Roads	81,227,347	236,672	101,332,234	182,796,253	182,796,253	---	182,796,253		
Department of Transportation	2,091,000	---	67,682,642	69,773,642	69,773,642	---	69,773,642		
Environmental Management	306,920	2,494,644	20,774,176	23,575,740	23,575,740	---	23,575,740		
EMD Special Program Funds	109,059	198,491	4,350	311,900	311,000	900	311,900		
County Library	51,461	---	1,286,174	1,337,635	1,337,635	---	1,337,635		

Governmental Funds Summary (Schedule 2)
Summary Schedules

State Controller Schedules County Budget Act		County of Sacramento Governmental Funds Summary Fiscal Year 2023-24						Schedule 2	
		Total Financing Sources			Total Financing Uses				
Fund Name	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses		
1	2	3	4	5	6	7	8		
Special Revenue Funds									
First 5 Sacramento Commission	12,507	3,755,348	18,585,484	22,353,339	22,353,339	---	22,353,339		
Economic Development	41,216,421	---	17,640,569	58,856,990	58,856,990	300,000	58,856,990		
Building Inspection	4,081,370	1,267,560	19,188,714	24,537,644	24,537,644	---	24,537,644		
Technology Cost Recovery Fee	18,594	99,588	1,513,400	1,631,582	1,631,582	---	1,631,582		
Development And Code Services	2,400,522	429,661	72,771,837	75,602,020	74,772,642	829,378	75,602,020		
Affordability Fee	---	---	3,500,000	3,500,000	3,500,000	---	3,500,000		
SCTDF Capital Fund	806,350	---	14,066,684	14,873,034	14,873,034	---	14,873,034		
Transportation-Sales Tax	1,764,549	---	50,627,790	52,392,339	52,392,339	---	52,392,339		
Solid Waste Commercial Program	4,694,491	---	4,816,455	9,510,946	5,884,478	3,626,468	9,510,946		
Jail Industry Trust Fund	81,299	---	218,700	299,999	299,999	---	299,999		
Total Special Revenue Funds	\$ 138,863,234	\$ 8,481,964	\$ 394,018,749	\$ 541,363,947	\$ 536,604,930	\$ 4,759,017	\$ 541,363,947		
Capital Project Funds									
Parks Construction	\$ 8,195,896	\$ ---	\$ 10,072,965	\$ 18,268,861	\$ 18,268,861	\$ ---	\$ 18,268,861		
Capital Construction	54,685,604	---	56,360,037	111,045,641	111,045,641	---	111,045,641		
Florin Road Capital Project	410,499	---	5,000	415,499	415,499	---	415,499		
NVSSP-Library	554,100	---	2,000	556,100	556,100	---	556,100		
North Vineyard Station Specific Plan	5,236,658	---	44,000	5,280,658	5,280,658	---	5,280,658		
North Vineyard Station CFDs	4,544,369	---	918,746	5,463,115	5,463,115	---	5,463,115		
Florin Vineyard Community Plan	1,446,928	---	25,500	1,472,428	1,472,428	---	1,472,428		
Tobacco Litigation Settlement-Capital Projects	910	---	38	948	948	---	948		
Total Capital Project Funds	\$ 75,074,964	\$ ---	\$ 67,428,286	\$ 142,503,250	\$ 142,503,250	\$ ---	\$ 142,503,250		

Governmental Funds Summary (Schedule 2)
Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 2		
County Budget Act		Governmental Funds Summary					Fiscal Year 2023-24		
Fund Name	1	Total Financing Sources				Total Financing Uses			
		Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	8
2	3	4	5	6	7	8			
Debt Service Funds									
Teeter Plan	\$ 3,974,043	\$ ---	\$ 34,525,252	\$ 38,499,295	\$ 38,499,295	\$ ---	\$ 38,499,295	\$ ---	\$ 38,499,295
2004 Pension Obligation Bond Debt Svc	1,461,135	---	51,487,358	52,948,493	52,948,493	---	52,948,493	---	52,948,493
Pension Obligation Bond Debt Svc	763,931	---	100,360,205	101,124,136	101,124,136	---	101,124,136	---	101,124,136
Total Debt Service Funds	\$ 6,199,109	\$ ---	\$ 186,372,815	\$ 192,571,924	\$ 192,571,924	\$ ---	\$ 192,571,924	\$ ---	\$ 192,571,924
Total Governmental Funds	\$ 453,921,786	\$ 58,513,157	\$ 4,161,849,248	\$ 4,674,284,191	\$ 4,674,284,191	\$ 4,555,538,681	\$ 118,745,510	\$ 4,674,284,191	\$ 4,674,284,191

Fund Balance - Governmental Funds (Schedule 3)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 3	
County Budget Act		Fund Balance - Governmental Funds				Actual	
		Fiscal Year 2023-24				Estimated	
Fund Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2023	
		Encumbrances	Nonspendable, Restricted and Committed				
1	2	3	4	5	6		
General Fund							
General Fund	\$ 405,857,878	\$ ---	\$ 9,862,025	\$ 285,995,853	\$ 110,000,000		
Community Investment Program	91,104	---	---	---	91,104		
Neighborhood Revitalization	4,458,387	---	---	---	4,458,387		
Mental Health Services Act	127,049,754	---	107,984,151	---	19,065,603		
Public Safety Sales Tax	7,280,498	---	7,280,498	---	---		
1991 Realignment	44,952,507	---	35,411,937	---	9,540,570		
2011 Realignment	64,392,740	---	29,051,245	---	35,341,495		
Sheriff DOJ Asset Forfeiture	993,210	---	993,210	---	---		
Clerk/Recorder Fees	20,931,965	---	23,192,723	---	(2,260,758)		
Restricted Revenues Fund for Departments	49,922,800	---	---	---	49,922,800		
Sheriff Restricted Revenue	13,490,979	---	8,614,443	---	4,876,536		
Transient Occupancy Tax	2,330,106	---	---	---	2,330,106		
Golf	4,266,162	---	3,858,162	---	408,000		
Interagency Procurement	10,636	---	---	---	10,636		
Total General Fund	\$ 746,028,726	\$ ---	\$ 226,248,394	\$ 285,995,853	\$ 233,784,479		
Special Revenue Funds							
Fish And Game Propagation	\$ 8,365	\$ ---	\$ 7,021	\$ ---	\$ 1,344		
Roads	95,097,030	---	13,869,683	---	81,227,347		
Department of Transportation	10,133,083	---	8,042,083	---	2,091,000		
Environmental Management	9,048,003	---	8,741,083	---	306,920		
EMD Special Program Funds	1,209,409	---	1,100,350	---	109,059		
County Library	51,461	---	---	---	51,461		
First 5 Sacramento Commission	20,549,600	---	20,537,093	---	12,507		
Economic Development	46,711,788	---	5,495,367	---	41,216,421		
Building Inspection	10,504,653	---	6,423,283	---	4,081,370		
Technology Cost Recovery Fee	118,182	---	99,588	---	18,594		

Fund Balance - Governmental Funds (Schedule 3)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 3	
County Budget Act		Fund Balance - Governmental Funds				Actual	
		Fiscal Year 2023-24				Estimated	
Fund Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2023	
		Encumbrances	Nonspendable, Restricted and Committed				
1	2	3	4	5	6		
Special Revenue Funds							
Development And Code Services	12,495,840	---	10,095,318	---	2,400,522		
SCTDF Capital Fund	56,949,088	---	56,142,738	---	806,350		
Transportation-Sales Tax	5,664,549	---	3,900,000	---	1,764,549		
Solid Waste Commercial Program	3,843,254	---	(851,237)	---	4,694,491		
Jail Industry Trust Fund	81,299	---	---	---	81,299		
Total Special Revenue Funds	\$ 272,465,604	---	\$ 133,602,370	---	\$ 138,863,234		
Capital Project Funds							
Parks Construction	\$ 8,418,234	---	222,338	---	8,195,896		
Capital Construction	54,685,604	---	---	---	54,685,604		
Florin Road Capital Project	410,499	---	---	---	410,499		
NVSSP-Library	554,100	---	---	---	554,100		
North Vineyard Station Specific Plan	5,236,658	---	---	---	5,236,658		
North Vineyard Station CFDs	4,544,369	---	---	---	4,544,369		
Florin Vineyard Community Plan	1,446,928	---	---	---	1,446,928		
Tobacco Litigation Settlement-Capital Projects	910	---	---	---	910		
Total Capital Project Funds	\$ 75,297,302	---	\$ 222,338	---	\$ 75,074,964		
Debt Service Funds							
Teeter Plan	\$ 3,974,043	---	---	---	3,974,043		
2004 Pension Obligation Bond Debt Svc	1,461,135	---	---	---	1,461,135		
Pension Obligation Bond Debt Svc	763,931	---	---	---	763,931		
Total Debt Service Funds	\$ 6,199,109	---	\$ ---	---	\$ 6,199,109		
Total Governmental Funds	\$ 1,099,990,741	---	\$ 360,073,102	---	\$ 285,995,853		
					\$ 453,921,786		

Obligated Fund Balances by Governmental Funds (Schedule 4)

Summary Schedules

Fund Name and Fund Balance Descriptions		Obligated Fund Balances June 30, 2023		Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year		
		1	2	3	4	5	6			
General Fund										
Assigned - General Reserve	\$	69,464,433	\$	---	\$	---	\$	17,688,724	\$	87,153,157
Assigned - Cash Flow		32,421,527		---		---		---		32,421,527
Assigned - Imprest Cash		290,955		---		---		---		290,955
Assigned - Audit Report Paybacks		50,000,000		---		---		---		50,000,000
Assigned - Spec. Deposits-Travel		100,000		---		---		---		100,000
Assigned - Black Child Legacy		775,000		775,000		---		---		---
Assigned - New Property Tax System		34,000,000		14,766,281		---		---		19,233,719
Assigned - Service Stability		88,443,938		---		---		---		88,443,938
Assigned - American River Parkway Homeless Rese		5,000,000		---		---		---		5,000,000
Assigned - Senior Programs		500,000		500,000		---		---		---
Assigned - Affordable Housing Incentive		5,000,000		---		---		---		5,000,000
Nonspendable - Health For All Loan		104,730		104,730		---		---		---
Nonspendable - Loan Buyout (Teeter Plan)		3,025,221		---		---		---		3,025,221
Nonspendable - Tax Loss (Teeter Plan)		6,135,934		---		---		---		6,135,934
Nonspendable - Teeter Delinquencies		596,140		---		---		---		596,140
Total General Fund	\$	295,857,878	\$	16,146,011	\$	---	\$	17,688,724	\$	297,400,591

Obligated Fund Balances by Governmental Funds (Schedule 4)

Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds						
		Fiscal Year 2023-24						
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances			Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors	Recommended		Adopted by Board of Supervisors
1	2	3	4	5	6	7		
General Fund								
Mental Health Services Act								
Restricted - Prudent Reserve	\$ 13,196,792	\$ ---	\$ ---	\$ ---	\$ ---	\$ 13,196,792		
Restricted - Comm Services and Supports	64,877,038	---	---	23,271,929	---	88,148,967		
Restricted - Prevention and Early Intervention	13,178,987	---	---	7,082,626	---	20,261,613		
Restricted - Projects – Innovation	11,683,513	---	---	8,056,660	---	19,740,173		
Restricted - Activities– Workforce and Training	1,731,144	---	---	235,390	---	1,966,534		
Restricted - Projects – Technological Needs	3,316,677	---	---	271,382	---	3,588,059		
Total Mental Health Services Act	\$ 107,984,151	\$ ---	\$ ---	\$ 38,917,987	\$ ---	\$ 146,902,138		
Public Safety Sales Tax								
Restricted - Public Safety Sales Tax Reserve	\$ 7,280,498	\$ 7,280,498	\$ ---	\$ ---	\$ ---	\$ ---		
Total Public Safety Sales Tax	\$ 7,280,498	\$ 7,280,498	\$ ---	\$ ---	\$ ---	\$ ---		
1991 Realignment								
Restricted - Social Services	\$ 26,652,223	\$ 14,904,139	\$ ---	\$ ---	\$ ---	\$ 11,748,084		
Restricted - Public Health	786,012	786,012	---	---	---	---		
Restricted - Mental Health	7,973,702	377,897	---	---	---	7,595,805		
Total 1991 Realignment	\$ 35,411,937	\$ 16,068,048	\$ ---	\$ ---	\$ ---	\$ 19,343,889		

Obligated Fund Balances by Governmental Funds (Schedule 4)

Summary Schedules

State Controller Schedules										County of Sacramento		Schedule 4			
County Budget Act										Obligated Fund Balances - By Governmental Funds					
										Fiscal Year 2023-24					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year									
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors					
1	2	3	4	5	6	7									
General Fund															
2011 Realignment															
Restricted - Youthful Offender Block Grant	\$ 6,148,549	\$ ---	\$ ---	\$ ---	\$ ---	\$ 6,148,549									
Restricted - Local Innovation	1,719,124	---	---	---	247,840	1,966,964									
Restricted - Protective Services	1,461,081	1,461,081	---	---	---	---									
Restricted - Comm Corrections Planning	985,905	---	---	---	763	986,668									
Restricted - AB 109 Comm Corrections	4,567,381	---	---	---	9,477,271	14,044,652									
Restricted - District Attorney and Public Defender	1,816,653	---	---	---	---	1,816,653									
Restricted - Juvenile Justice Crime Prevention	1,337,671	---	---	---	---	1,337,671									
Restricted - Juvenile Reentry Grant	643,274	---	---	---	---	643,274									
Restricted - Trial Court Security	1,637,769	1,083,278	---	---	---	554,491									
Restricted - Behavioral Health	8,733,838	---	---	---	18,889,537	27,623,375									
Total 2011 Realignment	\$ 29,051,245	\$ 2,544,359	\$ ---	\$ ---	\$ 28,615,411	\$ 55,122,297									
Sheriff DOJ Asset Forfeiture															
Restricted - SSD DOJ Asset Forfeiture	993,210	---	---	---	---	993,210									
Total Sheriff DOJ Asset Forfeiture	\$ 993,210	\$ ---	\$ ---	\$ ---	\$ ---	\$ 993,210									
Clerk/Recorder Fees															
Restricted - Modernization Fees	\$ 14,303,272	\$ 6,125,583	\$ ---	\$ ---	\$ ---	\$ 8,177,689									
Restricted - Micrographics Fees	1,957,739	219,053	---	---	---	1,738,686									
Restricted - Hours Fees	1,404,834	311,419	---	---	---	1,093,415									
Restricted - Index Fees	1,401,880	310,069	---	---	---	1,091,811									
Restricted - E-Recording Fees	3,748,895	---	---	---	37,168	3,786,063									
Restricted - Vital Health Statistics Fees	376,103	---	---	---	6,830	382,933									
Total Clerk/Recorder Fees	\$ 23,192,723	\$ 6,966,124	\$ ---	\$ ---	\$ 43,998	\$ 16,270,597									

Obligated Fund Balances by Governmental Funds (Schedule 4)
Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
		Fiscal Year 2023-24					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
General Fund							
Restricted Revenues Fund for Departments							
Restricted - Future Planned Programs	---	---	---	25,000,000	---	25,000,000	
Total Restricted Revenues Fund for Departments	\$ ---	\$ ---	\$ ---	\$ 25,000,000	\$ ---	\$ 25,000,000	
Sheriff Restricted Revenue							
Restricted - Asset Forfeiture	1,164,467	29,448	---	---	---	1,135,019	
Restricted - Civil Process Fees	886,275	---	---	1,208,269	---	2,094,544	
Restricted - Training Fees Reserve	2,739,805	250,000	---	---	---	2,489,805	
Restricted - Work Release Reserve	138,420	---	---	5,922	---	144,342	
Restricted - CAL-ID 15 Reserve	2,927,555	---	---	1,249,310	---	4,176,865	
Restricted - CAL-ID 13 Reserve	206,503	85,320	---	---	---	121,183	
Restricted - Crime Prevention Reserve	227	---	---	---	---	227	
Restricted - Gun Violence Grant Reserve	551,191	512,570	---	---	---	38,621	
Total Sheriff Restricted Revenue	\$ 8,614,443	\$ 877,338	\$ ---	\$ 2,463,501	\$ ---	\$ 10,200,606	
Golf							
Restricted - Future Services	3,858,162	148,815	---	1,256,872	---	4,966,219	
Total Golf	\$ 3,858,162	\$ 148,815	\$ ---	\$ 1,256,872	\$ ---	\$ 4,966,219	
Total General Fund	\$ 512,244,247	\$ 50,031,193	\$ ---	\$ 113,986,493	\$ ---	\$ 576,199,547	
Special Revenue Funds							
Fish And Game Propagation							
Restricted - Future Services	7,021	---	---	2,271	---	9,292	
Total Fish And Game Propagation	\$ 7,021	\$ ---	\$ ---	\$ 2,271	\$ ---	\$ 9,292	

Obligated Fund Balances by Governmental Funds (Schedule 4)

Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds						
		Fiscal Year 2023-24						
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year		
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors			
1	2	3	4	5	6	7		
Special Revenue Funds								
Roads								
Restricted - Long-Term Liabilities	\$ 3,202,850	\$ ---	\$ ---	\$ ---	\$ ---	\$ 3,202,850		
Restricted - Working Capital	10,430,161	---	---	---	---	10,430,161		
Restricted - Truck Management Program	236,672	236,672	---	---	---	---		
Total Roads	\$ 13,869,683	\$ 236,672	\$ ---	\$ ---	\$ ---	\$ 13,633,011		
Department of Transportation								
Restricted - Future Services	\$ 8,042,083	\$ ---	\$ ---	\$ ---	\$ ---	\$ 8,042,083		
Total Department of Transportation	\$ 8,042,083	\$ ---	\$ ---	\$ ---	\$ ---	\$ 8,042,083		
Environmental Management								
Restricted - EMD-Health	3,755,911	436,222	---	---	---	3,319,689		
Restricted - EMD-Admin	242,298	150,000	---	---	---	92,298		
Restricted - EMD-Hazardous Materials	4,742,874	1,908,422	---	---	---	2,834,452		
Total Environmental Management	\$ 8,741,083	\$ 2,494,644	\$ ---	\$ ---	\$ ---	\$ 6,246,439		
EMD Special Program Funds								
Restricted - Regional Water Quality Fund	\$ 330,347	\$ ---	\$ ---	\$ 900	\$ ---	\$ 331,247		
Restricted - EMD Well Restoration	279,023	29,529	---	---	---	249,494		
Restricted - Singe Wall UST	490,268	168,250	---	---	---	322,018		
Restricted - Local Primary Agency	712	712	---	---	---	---		
Total EMD Special Program Funds	\$ 1,100,350	\$ 198,491	\$ ---	\$ 900	\$ ---	\$ 902,759		
First 5 Sacramento Commission								
Restricted - Future Services	\$ 20,537,093	\$ 3,755,348	\$ ---	\$ ---	\$ ---	\$ 16,781,745		
Total First 5 Sacramento Commission	\$ 20,537,093	\$ 3,755,348	\$ ---	\$ ---	\$ ---	\$ 16,781,745		

Obligated Fund Balances by Governmental Funds (Schedule 4)
Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds						
		Fiscal Year 2023-24						
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year		
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors			
1	2	3	4	5	6	7		
Special Revenue Funds								
Economic Development								
Restricted - Imprest Cash	\$ 300	\$ ---	\$ ---	\$ ---	\$ ---	\$ 300		
Restricted - Mather Reserve	1,560,067	---	---	---	---	1,560,067		
Restricted - Western Area Power Authority	750,000	---	---	---	---	750,000		
Restricted - Business Environmental Restoration	275,000	---	---	300,000	---	575,000		
Restricted - Economic Development Restoration	2,910,000	---	---	---	---	2,910,000		
Total Economic Development	\$ 5,495,367	\$ ---	\$ ---	\$ 300,000	\$ ---	\$ 5,795,367		
Building Inspection								
Restricted - Future Services	\$ 6,423,283	\$ 1,267,560	\$ ---	\$ ---	\$ ---	\$ 5,155,723		
Total Building Inspection	\$ 6,423,283	\$ 1,267,560	\$ ---	\$ ---	\$ ---	\$ 5,155,723		
Technology Cost Recovery Fee								
Restricted - Technology Cost Recovery Fee	\$ 99,588	\$ 99,588	\$ ---	\$ ---	\$ ---	\$ ---		
Total Technology Cost Recovery Fee	\$ 99,588	\$ 99,588	\$ ---	\$ ---	\$ ---	\$ ---		
Development And Code Services								
Restricted - Construction Mgmt and Inspection Div	\$ 10,095,318	\$ 429,661	\$ ---	\$ 829,378	\$ ---	\$ 10,495,035		
Total Development And Code Services	\$ 10,095,318	\$ 429,661	\$ ---	\$ 829,378	\$ ---	\$ 10,495,035		
SCTDF Capital Fund								
Restricted - Future Construction	\$ 54,449,777	\$ ---	\$ ---	\$ ---	\$ ---	\$ 54,449,777		
Restricted - Five-Year Mitigation Act Update	1,692,961	---	---	---	---	1,692,961		
Total SCTDF Capital Fund	\$ 56,142,738	\$ ---	\$ ---	\$ ---	\$ ---	\$ 56,142,738		
Transportation-Sales Tax								
Restricted - Working Capital	\$ 3,900,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 3,900,000		
Total Transportation-Sales Tax	\$ 3,900,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 3,900,000		

Obligated Fund Balances by Governmental Funds (Schedule 4)

Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds						
		Fiscal Year 2023-24						
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year		
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors			
1	2	3	4	5	6	7		
Special Revenue Funds								
Solid Waste Commercial Program								
Restricted - Commercial Programs	\$ (851,237)	---	---	\$ 3,626,468	---	\$ 2,775,231		
Total Solid Waste Commercial Program	\$ (851,237)	---	---	\$ 3,626,468	---	\$ 2,775,231		
Total Special Revenue Funds	\$ 133,602,370	\$ 8,481,964	---	\$ 4,759,017	---	\$ 129,879,423		
Capital Project Funds								
Parks Construction								
Restricted - American River Parkway	\$ 3,365	---	---	---	---	\$ 3,365		
Restricted - Loan to CSA 4C	8,986	---	---	---	---	8,986		
Restricted - General	209,987	---	---	---	---	209,987		
Total Parks Construction	\$ 222,338	---	---	---	---	\$ 222,338		
Total Capital Project Funds	\$ 222,338	---	---	---	---	\$ 222,338		
Total Governmental Funds	\$ 646,068,955	\$ 58,513,157	---	\$ 118,745,510	---	\$ 706,301,308		

Summary of Additional Financing Sources by Source and Funds (Schedule 5)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund				
		Governmental Funds				
		Fiscal Year 2023-24				
Description	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Source						
Taxes	\$ 756,270,525	\$ 807,775,728	\$ 849,119,722	\$		
Licenses, Permits & Franchises	69,447,315	66,898,827	68,735,397			
Fines, Forfeitures & Penalties	25,034,076	21,734,282	20,164,433			
Revenue from Use Of Money & Property	160,963,426	166,413,521	164,653,522			
Intergovernmental Revenues	2,223,140,700	2,461,567,210	2,643,839,626			
Charges for Services	246,137,928	263,344,650	334,977,168			
Miscellaneous Revenues	103,126,748	110,571,665	80,288,380			
Other Financing Sources	611,124	85,065	21,000			
Residual Equity Transfer In	14,939	377,009	50,000			
Total Summarization by Source	\$ 3,584,746,781	\$ 3,898,767,957	\$ 4,161,849,248	\$		
Summarization by Fund						
General Fund	\$ 1,967,591,710	\$ 2,094,972,005	\$ 2,303,112,706	\$		
Neighborhood Revitalization	779	---	---			
Mental Health Services Act	104,745,772	63,726,872	174,245,152			
Public Safety Sales Tax	177,161,803	181,673,405	177,198,704			
1991 Realignment	381,319,848	392,644,149	392,463,776			
2011 Realignment	377,013,637	464,867,334	423,617,865			
Sheriff DOJ Asset Forfeiture	538,006	---	---			
Clerk/Recorder Fees	3,970,893	1,993,266	2,564,220			
Restricted Revenues Fund for Departments	8,384,654	36,759,134	23,293,579			
Sheriff Restricted Revenue	4,354,779	8,897,527	6,215,319			
Fish And Game Propagation	9,569	10,977	9,540			
Roads	79,858,446	88,087,859	101,332,234			
Department of Transportation	58,471,181	59,800,943	67,682,642			
Parks Construction	288,635	3,011,785	10,072,965			

Summary of Additional Financing Sources by Source and Funds (Schedule 5)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund				
		Governmental Funds				
		Fiscal Year 2023-24				
Description	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Fund						
Capital Construction	27,385,657	73,239,625	56,360,037			
Environmental Management	20,959,931	21,013,824	20,774,176			
EMD Special Program Funds	9,392	4,580	4,350			
County Library	1,133,708	1,218,384	1,286,174			
First 5 Sacramento Commission	17,919,264	18,429,781	18,585,484			
Transient Occupancy Tax	20,755	10,000	10,000			
Teeter Plan	38,621,015	34,525,252	34,525,252			
Golf	10,525,846	9,732,449	10,142,465			
Economic Development	20,944,835	35,605,157	17,640,569			
Building Inspection	19,616,624	19,088,886	19,188,714			
Technology Cost Recovery Fee	1,616,891	1,147,091	1,513,400			
Development And Code Services	51,257,956	57,493,951	72,771,837			
Affordability Fee	3,914,931	2,184,101	3,500,000			
SCTDF Capital Fund	12,955,941	17,058,000	14,066,684			
Transportation-Sales Tax	39,771,583	48,818,827	50,627,790			
Interagency Procurement	1,175,174	1,168,548	1,165,612			
Solid Waste Commercial Program	4,851,024	4,954,488	4,816,455			
Jail Industry Trust Fund	---	185,603	218,700			
Florin Road Capital Project	2,574	2,600	5,000			
NVSSP-Library	---	561,100	2,000			
North Vineyard Station Specific Plan	339,809	1,551,410	44,000			
North Vineyard Station CFDs	(476,852)	897,545	918,746			
Florin Vineyard Community Plan	172,126	128,706	25,500			
2004 Pension Obligation Bond Debt Svc	49,015,828	49,830,224	51,487,358			
Tobacco Litigation Settlement-Capital Projects	73	52	38			

Summary of Additional Financing Sources by Source and Funds (Schedule 5)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund				
		Governmental Funds				
		Fiscal Year 2023-24				
Description	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Fund						
Pension Obligation Bond Debt Svc	99,302,986	103,472,517	100,360,205			
Total Summarization by Fund	\$ 3,584,746,781	\$ 3,898,767,957	\$ 4,161,849,248	\$	\$	\$

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2023-24					
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Taxes							
			\$	\$	\$	\$	
		Prop Tax Cur Sec	294,521,156	315,462,345	338,315,500		
		Prop Tax Cur Unsec	10,082,558	10,655,636	10,868,749		
		Prop Tax Cur Sup	9,704,336	11,729,718	10,556,746		
		Prop Tax Sec Delinquent	2,085,963	1,869,701	2,019,277		
		Prop Tax Supplemental Del	373,580	714,500	771,660		
		Prop Tax Unitary	4,794,137	5,253,166	5,568,356		
		Prop Tax In-Lieu of Vehicle License Fee	202,310,289	218,548,807	234,393,596		
		Prop Tax Redemption	26,756	33,678	10,000		
		CFD 2005-1 Police Services	1,700,000	---	---		
		Prop Tax Pr Unsec	212,930	150,000	150,000		
		Prop Tax Penalties	1,181,068	1,000,000	1,000,000		
		Sales Use Tax	140,917,230	147,704,066	147,085,072		
		Utility User Tax	20,482,741	20,975,000	21,395,000		
		Trans Occupancy Tax	6,659,723	6,305,000	6,431,000		
		Prop Tax Trans	20,344,895	14,000,000	14,000,000		
		Taxes-Aircraft	260,847	629,013	609,173		
		Taxes-Sales	2,235	---	---		
		RDA Residual Distribution	10,719,355	11,597,533	12,438,354		
		Total Taxes	\$ 726,379,798	\$ 766,628,163	\$ 805,612,483		

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1	2	3	4	5	6	7	
General Fund							
General Fund							
Licenses, Permits & Franchises							
			\$	\$	\$	\$	
		Animal Licenses	297,939	250,000	350,000		
		Business Lic	1,316,907	1,229,685	1,603,760		
		Business Lic Spec	916,011	929,400	998,065		
		Employee Permits	9,820	8,500	9,700		
		Short Term Rental Business License	1,781	25,700	32,224		
		Fict Bus Names	460,439	427,500	546,683		
		Encroachment Permits	8,450	21,200	10,000		
		Zoning Permits	120,446	51,500	110,000		
		Cable TV Fran Fees	4,289,029	3,325,780	3,325,780		
		Franchises	1,443,367	1,200,000	1,200,000		
		Street/Trans Permits	14,370	15,640	16,000		
		Lic/Permits Other	3,614,445	3,729,331	3,715,948		
		Total Licenses, Permits & Franchises	12,493,005	11,214,236	11,918,160	\$	
Fines, Forfeitures & Penalties							
			\$	\$	\$	\$	
		Vehicle Code Fines	4,689,969	1,881,688	1,891,596		
		Other Court Fines	3,991,217	6,000,158	6,500,000		
		Forfeit/Penalties	9,648,334	8,357,360	8,054,000		
		Fed Asset Forfeitures	---	16,366	---		
		St Asset Forfeitures	677,291	---	---		
		Total Fines, Forfeitures & Penalties	19,006,811	16,255,572	16,445,596	\$	

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1	2	3	4	5	6	7	
General Fund							
General Fund							
Intergovernmental Revenues							
State Revenue							
			1,137,264	1,706,379	2,600,000		
		Public Defender St			2,600,000		
		Veterans Affairs	520,390	528,722	536,116		
		State Aid Other Misc Programs	135,106,528	94,395,113	328,609,970		
		State Medi/Cal Revenues	870,974	1,450,000	606,710		
		Medi/Cal Ccs Therapy Bowling Green	107,881	185,671	---		
		Medi/Cal Ccs Therapy Orchard	55,021	75,881	---		
		Medi/Cal Ccs Therapy Starr King	73,012	118,578	---		
		State Aid Sb 90 Misc Programs	919,071	1,716,224	1,323,779		
		Total State Revenue	\$ 336,270,377	\$ 315,133,869	\$ 589,698,019	\$ 0	
Federal Revenues							
		Welf Admin Fed	\$ 182,014,275	\$ 200,939,785	\$ 224,071,483	\$	
		Welf Svc Fed	49,337,487	53,178,229	59,087,605		
		Welf Fed	1,568,557	---	---		
		Welf Fed	94,707,306	124,958,034	151,348,229		
		Welf Fed	39,690,649	34,614,981	31,394,344		
		Health Federal	145,398,680	158,562,970	87,536,121		
		Medi-Care Revenue	113,966	57,107	---		
		Construction Fed	---	100,000	559,603		
		CARES Act Revenue	(41,101)	---	---		
		ARPA - SLFRF Revenue	10,948,355	86,004,577	52,387,271		
		Federal Tax Credit	1,641,794	---	---		
		Federal Aid - Other Misc Program	72,856,575	57,676,426	27,989,187		
		FEMA Grant Reimbursement	352,831	2,539,381	---		

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1	2	3	4	5	6	7
General Fund						
General Fund						
Intergovernmental Revenues						
Federal Revenues						
PY FEMA Grant Reimbursement						
			5,084,715	---	---	---
		Total Federal Revenues	\$ 603,674,098	\$ 718,631,490	\$ 634,373,843	\$ 0
Fees or Other Intergovernmental						
		In Lieu Taxes-Other	\$ 15,583	\$ 10,000	\$ 10,000	\$ ---
		Miscellaneous Intergovernmental	8,499,597	11,958,562	12,367,435	---
		Prior Year Intergovernmental - State	6,535,818	16,573,776	---	---
		Prior Year Intergovernmental - Federal	35,794,790	22,413,813	6,600,436	---
		Prior Year Intergovernmental - Local	230,490	29,688	---	---
		Aid Local Gov Ag	9,097,296	10,286,094	12,304,914	---
		Sheriff's Contract City	26,026,352	26,620,464	29,046,709	---
		Aid Co Funds	---	129,218	129,218	---
		Redev Passthru	4,718,209	5,158,023	5,531,980	---
		Rev Neut Payments	20,932,101	13,889,742	12,980,785	---
		Total Fees or Other Intergovernmental	\$ 111,850,238	\$ 107,069,380	\$ 78,971,477	\$ 0
		Total Intergovernmental Revenues	\$ 1,051,794,713	\$ 1,140,834,739	\$ 1,303,043,339	\$ ---
Charges for Services						
		Special Assessment	\$ 620,040	\$ ---	\$ ---	\$ ---
		Vital Statistic Fees	2,616,441	2,396,376	2,350,000	---
		Adoption Fees	157,623	153,000	118,000	---
		Candidate Filing Fee	80,295	---	40,000	---
		Process Svc Fees	1,625,235	807,921	800,000	---
		Civ/Sm CI Filing Fee	---	---	50,000	---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

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1	2	3	4	5	6	7	
General Fund							
General Fund							
Charges for Services							
	Appeal		53,774	51,147	---	---	
	Estate/Pub Adm Fees		718,223	425,000	600,000	---	
	Cert/Recording Fees		5,722,501	2,820,363	4,000,050	---	
	Resource Recovery & Recycling Sales		10,063	7,053	---	---	
	Collection Fees		12,080,437	11,382,149	11,102,251	---	
	Aud/Act Fees		872,448	566,904	1,001,900	---	
	Court/Legal Fees		3,155,810	3,207,511	3,559,689	---	
	Research Fees		7,836	7,215	---	---	
	Miscellaneous Other Fees		121,062	763,741	675,000	---	
	Appeals Municipal/Small Claims/ Misc		533	650	---	---	
	Records Sealed Fee - Formal		18,621	---	---	---	
	Election Svc Chgs		709,248	2,539,066	1,315,430	---	
	Personnel Svc Fees		13,725,014	16,873,757	20,340,757	---	
	Benefit Admin Svcs Fees		477,321	425,706	430,601	---	
	Employment Svcs Fees		1,220,746	1,605,754	1,473,403	---	
	Training Svcs Fees		434,208	355,389	387,068	---	
	Dps Department Services Teams		3,641,057	3,211,116	2,762,477	---	
	401A Plan Administration Services		---	---	14,320	---	
	Labor Relations Fees		---	---	366,258	---	
	Planning Svc Fees		3,014,365	3,208,763	3,500,000	---	
	Plan Check Fees		670,917	558,134	588,000	---	
	Jail Booking Fees		29,250	95,470	71,630	---	
	Recreation Svc Chgs		2,624,151	3,844,462	3,942,009	---	

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

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1	2	3	4	5	6	7	
General Fund							
General Fund							
Charges for Services							
		Transcript Copy Fees	36,370	70,406	50,250		
		Landscaping Maint Ch	2,013,774	2,018,325	2,159,085		
		Treatment Chgs	(571)	2,840	1,000		
		CCS Assessments	1,122	---	---		
		Medical Care Indigent Patients	---	---	15,000		
		Cmisp Share Of Cost Revenue-Direct	17,628	4,022	---		
		Cmisp Share Of Cost Revenue-Drr	68,350	30,451	---		
		Medical Care Private Patients	---	---	1,000		
		Mental Health Private	481,359	556,372	544,917		
		Alcohol Svc Fees	6,606	4,404	3,800		
		Drug/Alcohol Test Svc	6,261	---	---		
		Medical Care Other	80	116,746	1,000		
		Institutional Care Adult	14,454,250	7,937,640	8,381,492		
		Work Furlough Chgs	47,316	28,101	37,300		
		Data Proc Svc	91,067	88,171	106,778		
		Aud/Contr Svc	2,021,822	2,350,000	2,316,519		
		Public Works Services	4,018,351	3,952,626	4,441,047		
		Services To Road Fund	---	8,271	---		
		Services To Refuse Enterprise	943,553	1,040,362	1,358,173		
		Services To San & Sewer Districts	500,732	452,200	1,534,192		
		Services To Water Maint Districts	73,049	46,946	200,060		
		Services To Drainage Districts	29,357	23,800	206,058		
		Services To Planning Dept	731,458	677,452	855,251		

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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Charges for Services							
		Services To Building Inspection	194,584	167,623	---	---	
		Services To Others	1,192,575	1,114,477	1,721,263	---	
		Services To Public Facilities (Pipfs)	98,367	58,226	---	---	
		Lease Prop Use Chgs	---	224	---	---	
		Cemetary Svc	43,468	1,632,330	40,500	---	
		Education/Training	---	467	---	---	
		Humane Services	---	6,000	8,000	---	
		Microchipping	840	---	---	---	
		Spay Neuter	(320)	(440)	---	---	
		Rabies Vaccination	4,545	4,000	---	---	
		Law Enforcement Svc	9,562,791	9,642,194	8,973,802	---	
		Svc Fees Other	29,944,559	30,738,843	37,092,251	---	
		Bad Check Fees	3,922	2,000	---	---	
		EMS Medical Control Reimbursemts	156,849	---	---	---	
		EMS Parametric Accreditation/Reaccr.	34,470	---	---	---	
		EMS EMT 1A Certification	54,624	---	---	---	
		EMS Defibrillation Accreditation	6,481	---	---	---	
		EMS Trauma Designation Fee	277,275	---	---	---	
		EMS Training Program Fees	9,332	---	---	---	
		EMS ALS Training Provider Fees	176,629	---	---	---	
		EMS CE Provider Fees	9,602	---	---	---	
		Stroke Center Provide Fee	153,268	---	---	---	
		STEMI Center Provider Fee	85,995	---	---	---	

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1	2	3	4	5	6	7	
General Fund							
General Fund							
Charges for Services							
	EMR Provider Fee		425	---	---	---	
	Install Services		290,890	191,339	270,000	---	
	Total Charges for Services		\$ 122,250,322	\$ 118,273,065	\$ 129,807,581	\$ ---	
Miscellaneous Revenues							
	Natural Gas Resales		73,996	150,000	166,883	---	
	Cash Overages		92,885	(3,092)	---	---	
	Bad Debt Recovery		143,684	55,180	65,000	---	
	Aid Pmt Recoveries		744,496	712,823	754,600	---	
	Donations/Contributions		1,378,599	1,823,756	1,926,636	---	
	Insurance Proceeds		502,492	4,283,461	8,814,724	---	
	Assessment Fees		4,569,800	4,737,753	4,293,560	---	
	Ch Sup Recoveries		1,490,042	1,206,790	1,273,932	---	
	County Wide Cost Plan		3,603,847	3,229,582	1,387,125	---	
	Miscellaneous Other Revenues		18,041,901	13,343,828	14,784,695	---	
	Travel Reimbursement		---	2,193	---	---	
	Jury Fee Employee Reimbursement		45	---	---	---	
	Witness Miscellaneous Revenues		7,533	4,546	4,400	---	
	Public Works Misc Revenue-Env Hlth		17,207	---	---	---	
	Env Health File Review		40,379	---	---	---	
	Admin Fee		66,543	67,636	20,000	---	
	Settlement Agreement		5,509	---	---	---	

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1	2	3	4	5	6	7
General Fund						
General Fund						
Miscellaneous Revenues						
		Drr Insurance/Tort Collections	6,715	---	---	---
		Return Check Fees Collected	212	689	---	---
		In-Kind Match	3,271	---	---	---
		Prior Year	1,588,801	1,261,472	75,000	---
		Prior Year Revenues--State Program	(16,294)	1,115,256	---	---
		Prior Year Revenues--Federal Prog.	6,228	6,353,943	---	---
		Prior Year Revenues--Grant Program	---	7,575	---	---
		Prior Year Revenues--Miscellaneous	(9,640)	3,043	---	---
		Total Miscellaneous Revenues	\$ 32,358,252	\$ 38,356,434	\$ 33,566,555	\$ ---
Other Financing Sources						
		Gain On Sale Of Fixed Asset	3,629	69,035	---	---
		Resales	4,996	---	---	---
		Total Other Financing Sources	\$ 8,625	\$ 69,035	\$ ---	\$ ---
Residual Equity Transfer In						
		Residual Eq Trans In	14,939	377,009	50,000	---
		Total Residual Equity Transfer In	\$ 14,939	\$ 377,009	\$ 50,000	\$ ---
		Total General Fund Financing Sources	\$ 1,967,591,710	\$ 2,094,972,005	\$ 2,303,112,706	\$ ---

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1	2	3	4	5	6	7
General Fund						
Neighborhood Revitalization						
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$ 779	\$ ---	\$ ---	\$ ---
		Total Miscellaneous Revenues	\$ 779	\$ ---	\$ ---	\$ ---
Total Neighborhood Revitalization Financing Sources						
		Mental Health Services Act	\$ 779	\$ ---	\$ ---	\$ ---
Revenue from Use Of Money & Property						
		Interest Income	\$ 1,042,255	\$ 771,236	\$ 1,285,999	\$ ---
		Total Revenue from Use Of Money & Property	\$ 1,042,255	\$ 771,236	\$ 1,285,999	\$ ---
Intergovernmental Revenues						
State Revenue						
		State Aid Other Misc Programs	\$ 103,703,517	\$ 62,955,636	\$ 172,959,153	\$ ---
		Total State Revenue	\$ 103,703,517	\$ 62,955,636	\$ 172,959,153	\$ 0
		Total Intergovernmental Revenues	\$ 103,703,517	\$ 62,955,636	\$ 172,959,153	\$ ---
		Total Mental Health Services Act Financing Sources	\$ 104,745,772	\$ 63,726,872	\$ 174,245,152	\$ ---
		Public Safety Sales Tax				

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1	2	3	4	5	6	7	
General Fund							
Public Safety Sales Tax							
Revenue from Use Of Money & Property							
		Interest Income	\$ 761	\$ ---	\$ ---	\$ ---	
		Total Revenue from Use Of Money & Property	\$ 761	\$ ---	\$ ---	\$ ---	
Intergovernmental Revenues							
State Revenue							
		Public Safety Svc St	\$ 177,161,042	\$ 181,673,405	\$ 177,198,704	\$ ---	
		Total State Revenue	\$ 177,161,042	\$ 181,673,405	\$ 177,198,704	\$ 0	
		Total Intergovernmental Revenues	\$ 177,161,042	\$ 181,673,405	\$ 177,198,704	\$ ---	
		Total Public Safety Sales Tax Financing Sources	\$ 177,161,803	\$ 181,673,405	\$ 177,198,704	\$ ---	
		1991 Realignment					

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1	2	3	4	5	6	7	
General Fund							
1991 Realignment							
Intergovernmental Revenues							
State Revenue							
			\$	\$	\$	\$	
		Realign VLF Health	16,238,763	17,599,205	17,342,280		
		Realign VLF Mental Health	9,168,216	4,837,324	7,284,328		
		Realign VLF Social Services	10,462,410	10,358,627	10,358,627		
		Realign Sales Tax Health	729,775	1,287,390	---		
		Realign Sales Tax Mental Health	56,303,962	65,552,680	58,328,769		
		Realign Sales Tax Social Services	129,183,699	124,608,896	125,767,157		
		Realign 1991 CalWORKS MOE	72,402,275	75,764,711	75,764,711		
		Realign 1991 Fam Sup	38,057,190	38,583,765	38,583,765		
		Realignment 1991 Chd Pov	48,773,557	54,051,551	59,034,139		
		Total State Revenue	381,319,848	392,644,149	392,463,776	0	
		Total Intergovernmental Revenues	381,319,848	392,644,149	392,463,776	---	
Total 1991 Realignment Financing Sources							
2011 Realignment							
Intergovernmental Revenues							
State Revenue							
			\$	\$	\$	\$	
		Realignment 2011	309,400,744	380,092,059	348,206,711		
		Realignment - AB 109	67,412,893	84,575,275	75,211,154		
		State Aid Other Misc Programs	200,000	200,000	200,000		
		Total State Revenue	377,013,637	464,867,334	423,617,865	0	
		Total Intergovernmental Revenues	377,013,637	464,867,334	423,617,865	---	
Total 2011 Realignment Financing Sources							
			\$	\$	\$	\$	
			377,013,637	464,867,334	423,617,865	---	

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1	2	3	4	5	6	7
General Fund						
Sheriff DOJ Asset Forfeiture						
Revenue from Use Of Money & Property						
	Interest Income		\$ 6	\$ ---	\$ ---	\$ ---
	Total Revenue from Use Of Money & Property		\$ 6	\$ ---	\$ ---	\$ ---
Intergovernmental Revenues						
Federal Revenues						
	Federal Aid - Other Misc Program		\$ 538,000	\$ ---	\$ ---	\$ ---
	Total Federal Revenues		\$ 538,000	\$ 0	\$ 0	\$ 0
	Total Intergovernmental Revenues		\$ 538,000	\$ ---	\$ ---	\$ ---
	Total Sheriff DOJ Asset Forfeiture Financing Sources		\$ 538,006	\$ ---	\$ ---	\$ ---
Clerk/Recorder Fees						
Revenue from Use Of Money & Property						
	Interest Income		\$ 171,874	\$ 118,846	\$ 54,220	\$ ---
	Total Revenue from Use Of Money & Property		\$ 171,874	\$ 118,846	\$ 54,220	\$ ---
Charges for Services						
	Vital Statistic Fees		\$ 188,076	\$ 185,510	\$ 150,000	\$ ---
	Cert/Recording Fees		\$ 3,610,942	\$ 1,688,910	\$ 2,360,000	\$ ---
	Total Charges for Services		\$ 3,799,019	\$ 1,874,420	\$ 2,510,000	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
Clerk/Recorder Fees						
Total Clerk/Recorder Fees Financing Sources			\$ 3,970,893	\$ 1,993,266	\$ 2,564,220	\$ ---
Restricted Revenues Fund for Departments						
Licenses, Permits & Franchises						
			\$ 136,591	\$ ---	\$ ---	\$ ---
		Animal Licenses				
		Marriage Licenses		216,341	225,507	
Total Licenses, Permits & Franchises			\$ 136,591	\$ 216,341	\$ 225,507	\$ ---
Fines, Forfeitures & Penalties						
			\$ 250,686	\$ 1,725,930	\$ 1,641,874	\$ ---
		Vehicle Code Fines				
		Other Court Fines	1,517,791	109,322	183,091	
		Forfeit/Penalties	595,666	1,066,217	---	
		St Asset Forfeitures	1,375,694	196,807	279,332	
Total Fines, Forfeitures & Penalties			\$ 3,739,837	\$ 3,098,276	\$ 2,104,297	\$ ---
Revenue from Use Of Money & Property						
			\$ 2,366	\$ 168,044	\$ 1,000	\$ ---
		Interest Income				
		Contributions	(5,000)	10,000	---	
		Ground Leases-Other	966	---	---	
		Royalties	(3)	---	---	
Total Revenue from Use Of Money & Property			\$ (1,671)	\$ 178,044	\$ 1,000	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2023-24					
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Restricted Revenues Fund for Departments							
Intergovernmental Revenues							
State Revenue							
State Aid Other Misc Programs \$ 429,851 \$ 5,702,662 \$ 710,000 \$							
Total State Revenue \$ 429,851 \$ 5,702,662 \$ 710,000 \$							
Fees or Other Intergovernmental							
Miscellaneous Intergovernmental \$ --- \$ 8,159,709 \$ 9,207,407 \$							
Prior Year Intergovernmental - Local --- \$ 8,122,543 1,877,457							
Total Fees or Other Intergovernmental \$ 0 \$ 16,282,252 \$ 11,084,864 \$							
Total Intergovernmental Revenues \$ 429,851 \$ 21,984,914 \$ 11,794,864 \$							
Charges for Services							
Special Assessment \$ 148,390 \$ 579,900 \$ 500,000 \$							
Svc Fees Other 3,016,180 1,908,356 1,230,884							
Total Charges for Services \$ 3,164,571 \$ 2,488,256 \$ 1,730,884 \$							
Miscellaneous Revenues							
Miscellaneous Other Revenues 915,681 8,792,728 7,437,027							
Adr - Dispute Resolution Trust --- \$ 575 ---							
Prior Year (206) --- ---							
Total Miscellaneous Revenues \$ 915,475 \$ 8,793,303 \$ 7,437,027 \$							
Total Restricted Revenues Fund for Departments \$ 8,384,654 \$ 36,759,134 \$ 23,293,579 \$							

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 6		
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2023-24					
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Sheriff Restricted Revenue							
Taxes							
		CFD 2005-1 Police Services	\$ (11,172)	\$ 1,929,326	\$ 1,635,728	\$ ---	
		Total Taxes	\$ (11,172)	\$ 1,929,326	\$ 1,635,728	\$ ---	
Fines, Forfeitures & Penalties							
		Other Court Fines	\$ (59,466)	\$ 116,901	\$ ---	\$ ---	
		St Asset Forfeitures	884,988	633,411	---	---	
		Total Fines, Forfeitures & Penalties	\$ 825,522	\$ 750,312	\$ ---	\$ ---	
Revenue from Use Of Money & Property							
		Interest Income	\$ 41,823	\$ 63,163	\$ ---	\$ ---	
		Total Revenue from Use Of Money & Property	\$ 41,823	\$ 63,163	\$ ---	\$ ---	
Intergovernmental Revenues							
State Revenue							
		State Aid Other Misc Programs	\$ 1,854,621	\$ 495,637	\$ 1,075,842	\$ ---	
		Total State Revenue	\$ 1,854,621	\$ 495,637	\$ 1,075,842	\$ 0	
Fees or Other Intergovernmental							
		Aid Local Gov Ag	\$ 203,635	\$ 1,367,222	\$ 1,300,000	\$ ---	
		Total Fees or Other Intergovernmental	\$ 203,635	\$ 1,367,222	\$ 1,300,000	\$ 0	
		Total Intergovernmental Revenues	\$ 2,058,256	\$ 1,862,859	\$ 2,375,842	\$ ---	

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
Sheriff Restricted Revenue						
Charges for Services						
		Civil Filing Fees	\$ 1,418,115	\$ 1,651,376	\$ 1,092,000	\$ ---
		Personnel Svc Fees	---	---	41,000	---
		Svc Fees Other	96,412	1,250,670	950,000	---
		Total Charges for Services	\$ 1,514,528	\$ 2,902,046	\$ 2,083,000	\$ ---
Miscellaneous Revenues						
		Insurance Proceeds	---	\$ 1,031,851	---	\$ ---
		Miscellaneous Other Revenues	(74,177)	357,970	120,749	---
		Total Miscellaneous Revenues	\$ (74,177)	\$ 1,389,821	\$ 120,749	\$ ---
Total Sheriff Restricted Revenue Financing Sources						
			\$ 4,354,779	\$ 8,897,527	\$ 6,215,319	\$ ---
Transient Occupancy Tax						
Revenue from Use Of Money & Property						
		Interest Income	20,755	10,000	10,000	---
		Total Revenue from Use Of Money & Property	\$ 20,755	\$ 10,000	\$ 10,000	\$ ---
Total Transient Occupancy Tax Financing Sources						
			\$ 20,755	\$ 10,000	\$ 10,000	\$ ---
Golf						

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2023-24					
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Golf							
Revenue from Use Of Money & Property							
		Interest Income	\$ 19,728	\$ 47,571	\$ ---	\$ ---	
		Ground Leases-Other	130,776	105,175	69,332	---	
		Food Svc Concessions	1,379,119	1,595,644	1,389,330	---	
		Recreational Concess	4,147,677	3,700,339	3,931,151	---	
		Royalties	---	9,138	---	---	
		Total Revenue from Use Of Money & Property	\$ 5,677,300	\$ 5,457,867	\$ 5,389,813	\$ ---	
Intergovernmental Revenues							
Federal Revenues							
		ARPA - SLFRF Revenue	6,459	8,074	---	---	
		Federal Tax Credit	705	---	---	---	
		Total Federal Revenues	\$ 7,164	\$ 8,074	\$ 0	\$ 0	
		Total Intergovernmental Revenues	\$ 7,164	\$ 8,074	\$ ---	\$ ---	
Charges for Services							
		Recreation Svc Chgs	4,691,040	4,182,133	4,645,247	---	
		Fire Control Svc Chg	---	291	---	---	
		Total Charges for Services	\$ 4,691,040	\$ 4,182,424	\$ 4,645,247	\$ ---	

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
Golf						
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$ 150,342	\$ 84,084	\$ 107,405	\$ ---
		Total Miscellaneous Revenues	\$ 150,342	\$ 84,084	\$ 107,405	\$ ---
Total Golf Financing Sources			\$ 10,525,846	\$ 9,732,449	\$ 10,142,465	\$ ---
Interagency Procurement						
Revenue from Use Of Money & Property						
		Interest Income	\$ 330,358	\$ 265,324	\$ ---	\$ ---
		Transfers In	---	---	1,165,612	---
		Total Revenue from Use Of Money & Property	\$ 330,358	\$ 265,324	\$ 1,165,612	\$ ---
Charges for Services						
		Lease Prop Use Chgs	\$ 842,332	\$ 903,224	\$ ---	\$ ---
		Svc Fees Other	2,485	---	---	---
		Total Charges for Services	\$ 844,817	\$ 903,224	\$ ---	\$ ---
Total Interagency Procurement Financing Sources			\$ 1,175,174	\$ 1,168,548	\$ 1,165,612	\$ ---
Total General Fund Financing Sources			\$ 3,036,803,656	\$ 3,256,444,689	\$ 3,514,029,398	\$ ---
Special Revenue Funds						
Fish And Game Propagation						

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Fish And Game Propagation						
Fines, Forfeitures & Penalties						
		Other Court Fines	\$ 9,458	\$ 10,837	\$ 9,400	\$ ---
		Total Fines, Forfeitures & Penalties	\$ 9,458	\$ 10,837	\$ 9,400	\$ ---
Revenue from Use Of Money & Property						
		Interest Income	\$ 111	\$ 140	\$ 140	\$ ---
		Total Revenue from Use Of Money & Property	\$ 111	\$ 140	\$ 140	\$ ---
		Total Fish And Game Propagation Financing Sources	\$ 9,569	\$ 10,977	\$ 9,540	\$ ---
Roads						

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2023-24					
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Roads							
Taxes							
		Prop Tax Cur Sec	\$ 570,653	\$ 600,000	\$ 571,000	\$	
		Prop Tax Cur Unsec	19,734	22,000	20,000		
		Prop Tax Cur Sup	20,938	23,000	21,000		
		Prop Tax Sec Delinquent	4,096	8,192	4,000		
		Prop Tax Supplemental Del	734	1,468	1,000		
		Prop Tax Unitary	7,397	7,532	7,000		
		Prop Tax Redemption	53	66	100		
		Prop Tax Pr Unsec	418	418	400		
		Prop Tax Penalties	251	186	300		
		Sales Use Tax	270,772	563,779	563,000		
		RDA Residual Distribution	6,221	7,056	7,056		
Total Taxes			\$ 901,268	\$ 1,233,697	\$ 1,194,856	\$	
Licenses, Permits & Franchises							
		Encroachment Permits	\$ 1,483,485	\$ 1,566,000	\$ 1,567,000	\$	
		Street/Trans Permits	74,259	70,000	70,000		
Total Licenses, Permits & Franchises			\$ 1,557,744	\$ 1,636,000	\$ 1,637,000	\$	

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Department of Transportation						
Revenue from Use Of Money & Property						
		Interest Income	\$ 76,776	\$ 105,000	\$ 71,390	\$ ---
		Total Revenue from Use Of Money & Property	\$ 76,776	\$ 105,000	\$ 71,390	\$ ---
Intergovernmental Revenues						
Federal Revenues						
		ARPA - SLFRF Revenue	\$ 202,974	\$ 167,452	\$ ---	\$ ---
		Federal Tax Credit	93,446	---	---	---
		Total Federal Revenues	\$ 296,420	\$ 167,452	\$ 0	\$ 0
Fees or Other Intergovernmental						
		Miscellaneous Intergovernmental	\$ 484,525	\$ 496,500	\$ 521,000	\$ ---
		Total Fees or Other Intergovernmental	\$ 484,525	\$ 496,500	\$ 521,000	\$ 0
		Total Intergovernmental Revenues	\$ 780,945	\$ 663,952	\$ 521,000	\$ ---
Charges for Services						
		Public Works Services	\$ ---	\$ 489,000	\$ 2,503,693	\$ ---
		Svcs To Dev Fee Roadway Fund	33,470	59,000	65,000	---
		Svcs To Trans - Sales Tax Fund	2,209,931	2,540,000	2,105,856	---
		Services To Road Fund	52,637,627	53,357,641	58,508,538	---
		Services To Refuse Enterprise	2,583	12,000	7,000	---
		Services To Lighting Maint Districts	1,273,717	1,430,000	1,455,000	---
		Services To Drainage Districts	2,824	4,500	4,500	---
		Services To Airports	305,255	40,000	45,000	---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Department of Transportation						
Charges for Services						
		Svcs To Parks & Rec Department	---	53,000	167,476	---
		Svcs To General Services	284	350	---	---
		Services To Planning Dept	26,232	26,000	25,000	---
		Services To Building Inspection	205,125	107,000	201,500	---
		Services To Others	519	2,000	---	---
		Services To Public Facilities (Pipfs)	620,120	602,500	1,696,666	---
		Services To Water Ag Water Supply	123,614	28,000	107,023	---
		Services To Landscape Maintenance Di	154,710	167,000	186,000	---
		Total Charges for Services	\$ 57,596,010	\$ 58,917,991	\$ 67,078,252	\$
Miscellaneous Revenues						
		Bad Debt Recovery	\$	52 \$	1,000 \$	500 \$
		Insurance Proceeds	7,074	---	---	---
		Miscellaneous Other Revenues	799	3,000	---	---
		Total Miscellaneous Revenues	\$ 7,925	\$ 4,000	\$ 500	\$
Other Financing Sources						
		Gain On Sale Of Fixed Asset	\$	2,776 \$	---	---
		Total Other Financing Sources	\$ 2,776	\$	\$	\$

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Department of Transportation						
Total Department of Transportation Financing Sources			\$ 58,471,181	\$ 59,800,943	\$ 67,682,642	\$ ---
Environmental Management						
Licenses, Permits & Franchises						
	Drainage Permits		\$ 553,359	\$ 515,000	\$ 525,000	\$ ---
	Sewage License/ Permit		291,051	338,627	442,477	---
	Wells License/Permit		441,242	546,624	463,779	---
	Labor Camp License/Permit		19,676	23,505	23,505	---
	Disposal Site License/Permit		562,581	497,741	355,726	---
	Public Pools License/Permit		1,149,542	1,100,000	1,113,000	---
	Septic Haul License/Permit		70,206	101,382	94,755	---
	Sws License/Permit		196,720	266,140	232,696	---
	Food Establishment License/Permit		4,200,926	1,299,176	3,510,000	---
	Cross Connection Tester Certification R		24,624	31,167	48,792	---
	Waste Generator License/Permit		1,683,020	1,710,954	1,901,959	---
	Disclosure License/Permit		2,666,499	2,943,494	3,013,309	---
	Annual Ust License/Permit		875,531	890,510	798,696	---
	Ust County License/Permit		234,336	261,361	243,987	---
	Ust Removal License/Permit		17,719	32,853	17,990	---
	Local Remediation Program Licenses A		15,549	4,208	15,022	---
	Rmpp License/Permit		124,065	147,133	179,944	---
	Incident Response/Special Lic/Permit		7,989	8,000	12,000	---
	Infectious Waste Certificates		300,516	275,202	301,142	---
Total Licenses, Permits & Franchises			\$ 13,435,151	\$ 10,993,077	\$ 13,293,779	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Environmental Management						
Revenue from Use Of Money & Property						
	Interest Income		\$ 66,205	\$ 50,997	\$ 40,000	\$ ---
	Total Revenue from Use Of Money & Property		\$ 66,205	\$ 50,997	\$ 40,000	\$ ---
Intergovernmental Revenues						
Federal Revenues						
	ARPA - SLFRF Revenue		\$ 3,210,414	\$ 6,611,783	\$ 3,836,098	\$ ---
	Federal Tax Credit		18,470	---	---	---
	FEIMA Grant Reimbursement		307	122	---	---
	Total Federal Revenues		\$ 3,229,191	\$ 6,611,905	\$ 3,836,098	\$ 0
Fees or Other Intergovernmental						
	Miscellaneous Intergovernmental		\$ 1,064,624	\$ 960,184	\$ 1,028,159	\$ ---
	Aid Local Gov Ag		1,205,491	665,537	715,068	---
	Total Fees or Other Intergovernmental		\$ 2,270,115	\$ 1,625,721	\$ 1,743,227	\$ 0
	Total Intergovernmental Revenues		\$ 5,499,306	\$ 8,237,626	\$ 5,579,325	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2023-24					
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Environmental Management							
Charges for Services							
			\$	\$	\$	\$	
		Planning Svc Fees	47,055	57,278	50,511		
		Food Plan Check Fees	688,700	592,538	625,000		
		Swim Pool Plan Check Fees	184,617	150,000	100,000		
		Sub/Parcel Map Fees	---	5,000	5,000		
		Noise Mech (County) Plan Check Fees	5,422	4,900	4,000		
		Svcs To Trans - Sales Tax Fund	---	15,000	---		
		Services To Road Fund	---	8,700	---		
		Total Charges for Services	925,795	833,416	784,511		
Miscellaneous Revenues							
		Miscellaneous Other Revenues	(1,205)	---	---		
		X-Conn Tag Fee Miscellaneous Rev	210,833	332,210	416,000		
		Closed Landfill	61,863	89,228	65,561		
		Geo Tech Cons	5,100	7,270	10,000		
		Delinquency	97,471	70,000	85,000		
		Settlement Agreement	659,411	400,000	500,000		
		Total Miscellaneous Revenues	1,033,474	898,708	1,076,561		
Total Environmental Management Financing Sources			20,959,931	21,013,824	20,774,176		
EMD Special Program Funds							

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

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		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
EMD Special Program Funds						
Revenue from Use Of Money & Property						
	Interest Income		\$ 9,392	\$ 4,580	\$ 4,350	\$ ---
	Total Revenue from Use Of Money & Property		\$ 9,392	\$ 4,580	\$ 4,350	\$ ---
Total EMD Special Program Funds Financing Sources \$ 9,392 \$ 4,580 \$ 4,350 \$ ---						
County Library						
Revenue from Use Of Money & Property						
	Interest Income		\$ 172	\$ 1,500	\$ 1,500	\$ ---
	Total Revenue from Use Of Money & Property		\$ 172	\$ 1,500	\$ 1,500	\$ ---
Intergovernmental Revenues						
Fees or Other Intergovernmental						
	Aid Local Gov Ag		---	\$ 1,216,884	\$ 1,284,674	\$ ---
	Total Fees or Other Intergovernmental		\$ 0	\$ 1,216,884	\$ 1,284,674	\$ 0
	Total Intergovernmental Revenues		---	\$ 1,216,884	\$ 1,284,674	\$ ---
Miscellaneous Revenues						
	Miscellaneous Other Revenues		\$ 1,133,536	\$ ---	\$ ---	\$ ---
	Total Miscellaneous Revenues		\$ 1,133,536	\$ ---	\$ ---	\$ ---
Total County Library Financing Sources \$ 1,133,708 \$ 1,218,384 \$ 1,286,174 \$ ---						

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
First 5 Sacramento Commission						
Revenue from Use Of Money & Property						
	Interest Income		139,675 \$	94,591 \$	163,040 \$	---
	Total Revenue from Use Of Money & Property		139,675 \$	94,591 \$	163,040 \$	---
Intergovernmental Revenues						
State Revenue						
	Medi-Cal Admin State		441,551 \$	554,825 \$	405,923 \$	---
	State Aid Other Misc Programs		13,560,306	12,340,496	11,857,662	---
	Total State Revenue		14,001,857 \$	12,895,321 \$	12,263,585 \$	0
Federal Revenues						
	ARPA - SLFRF Revenue		1,615 \$	1,615 \$	---	---
	Federal Aid - Other Misc Program		51,523	499,811	1,470,416	---
	Total Federal Revenues		53,138 \$	501,426 \$	1,470,416 \$	0
Fees or Other Intergovernmental						
	Miscellaneous Intergovernmental		3,724,594 \$	4,938,443 \$	4,688,443 \$	---
	Total Fees or Other Intergovernmental		3,724,594 \$	4,938,443 \$	4,688,443 \$	0
	Total Intergovernmental Revenues		17,779,589 \$	18,335,190 \$	18,422,444 \$	---
Total First 5 Sacramento Commission Financing Sources						
			17,919,264 \$	18,429,781 \$	18,585,484 \$	---
Economic Development						

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Economic Development						
Licenses, Permits & Franchises						
		Lic/Permits Other	\$ 131,196	\$ 121,639	\$ 32,591	\$ ---
		Total Licenses, Permits & Franchises	\$ 131,196	\$ 121,639	\$ 32,591	\$ ---
Revenue from Use Of Money & Property						
		Interest Income	\$ 223,932	\$ 498,129	\$ 542,389	\$ ---
		Ground Leases-Other	172,301	172,431	172,431	---
		Total Revenue from Use Of Money & Property	\$ 396,233	\$ 670,560	\$ 714,820	\$ ---
Intergovernmental Revenues						
State Revenue						
		State Aid Other Misc Programs	\$ 1,893,750	\$ 73,750	\$ ---	\$ ---
		Total State Revenue	\$ 1,893,750	\$ 73,750	\$ 0	\$ 0
Federal Revenues						
		ARPA - SLFRF Revenue	\$ 1,097,446	\$ 15,523,844	\$ 4,472,723	\$ ---
		Federal Tax Credit	4,536	---	---	---
		Total Federal Revenues	\$ 1,101,983	\$ 15,523,844	\$ 4,472,723	\$ 0
Fees or Other Intergovernmental						
		Miscellaneous Intergovernmental	\$ 12,722,954	\$ 14,626,910	\$ 7,500,000	\$ ---
		Aid Local Gov Ag	---	79,548	214,787	---
		Total Fees or Other Intergovernmental	\$ 12,722,954	\$ 14,706,458	\$ 7,714,787	\$ 0
		Total Intergovernmental Revenues	\$ 15,718,687	\$ 30,304,052	\$ 12,187,510	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
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		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Economic Development						
Charges for Services						
		Svc Fees Other	\$ ---	\$ 2,983,892	\$ 2,865,063	\$ ---
Total Charges for Services			\$ ---	\$ 2,983,892	\$ 2,865,063	\$ ---
Miscellaneous Revenues						
		Electricity Resales	\$ 791,658	\$ 750,000	\$ 1,120,000	\$ ---
		Donations/Contributions	771,484	758,984	699,585	---
		Miscellaneous Other Revenues	3,115,536	---	---	---
		Prior Year	1,752	---	---	---
Total Miscellaneous Revenues			\$ 4,680,430	\$ 1,508,984	\$ 1,819,585	\$ ---
Other Financing Sources						
		Op Tran In	\$ 18,289	\$ 16,030	\$ 21,000	\$ ---
Total Other Financing Sources			\$ 18,289	\$ 16,030	\$ 21,000	\$ ---
Total Economic Development Financing Sources			\$ 20,944,835	\$ 35,605,157	\$ 17,640,569	\$ ---
Building Inspection						

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Building Inspection						
Licenses, Permits & Franchises						
		Bldg Permits-Residential	\$ 11,358,810	\$ 10,497,543	\$ 11,625,508	\$ ---
		Expired Permit Fee - Residential	3,873	6,475	---	---
		Additional Inspection Fee - Residential	2,939	---	---	---
		Bldg Permits-Commercial	7,981,138	8,207,043	6,976,206	---
		Expired Permit Fee - Commercial	5,779	4,315	---	---
		Additional Inspection Fee - Commercial	(0)	---	---	---
		Lic/Permits Other	337	---	---	---
		Plan Check Permits	(3,448)	---	---	---
		Total Licenses, Permits & Franchises	\$ 19,349,428	\$ 18,715,376	\$ 18,601,714	\$ ---
Fines, Forfeitures & Penalties						
		Forfeit/Penalties	\$ 500	\$ ---	\$ ---	\$ ---
		Total Fines, Forfeitures & Penalties	\$ 500	\$ ---	\$ ---	\$ ---
Revenue from Use Of Money & Property						
		Interest Income	\$ 82,124	\$ 61,949	\$ 30,000	\$ ---
		Total Revenue from Use Of Money & Property	\$ 82,124	\$ 61,949	\$ 30,000	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Building Inspection						
Intergovernmental Revenues						
Fees or Other Intergovernmental						
			53,530 \$	55,280 \$	50,000 \$	---
			53,530 \$	55,280 \$	50,000 \$	0
			53,530 \$	55,280 \$	50,000 \$	---
Charges for Services						

			18,852 \$	15,540 \$	28,500 \$	---
			627	2,513	1,500	---
			2,489	3,978	100,500	---
			101,533	219,927	368,000	---
			123,501 \$	241,958 \$	498,500 \$	---
Miscellaneous Revenues						

			638 \$	1,000 \$	1,000 \$	---
			183	1,000	1,500	---
			6,720	12,323	6,000	---
			7,541 \$	14,323 \$	8,500 \$	---
Total Building Inspection Financing Sources						
			19,616,624 \$	19,088,886 \$	19,188,714 \$	---
Technology Cost Recovery Fee						

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
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		Governmental Funds					
		Fiscal Year 2023-24					
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Technology Cost Recovery Fee							
Licenses, Permits & Franchises							
		Bldg Permits-Residential	(24)	---	---	---	
		Encroachment Permits	14,482	11,720	---	---	
		Lic/Permits Other	1,586,449	1,115,405	1,500,000	---	
		Total Licenses, Permits & Franchises	\$ 1,600,907	\$ 1,127,125	\$ 1,500,000	\$ ---	
Revenue from Use Of Money & Property							
		Interest Income	\$	3,373	\$ 7,361	\$ 1,400	
		Total Revenue from Use Of Money & Property	\$ 3,373	\$ 7,361	\$ 1,400	\$ ---	
Charges for Services							
		Plan Check Fees	\$	16	\$ ---	\$ ---	
		Total Charges for Services	\$ 16	\$ ---	\$ ---	\$ ---	
Miscellaneous Revenues							
		Miscellaneous Other Revenues	\$	12,596	\$ 12,605	\$ 12,000	
		Total Miscellaneous Revenues	\$ 12,596	\$ 12,605	\$ 12,000	\$ ---	
		Total Technology Cost Recovery Fee Financing Sources	\$ 1,616,891	\$ 1,147,091	\$ 1,513,400	\$ ---	

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Development And Code Services						
Licenses, Permits & Franchises						
	Encroachment Permits		\$ 57,952	\$ 46,742	\$ 70,000	\$ ---
	Lic/Permits Other		13,669	11,557	16,000	---
	Total Licenses, Permits & Franchises		\$ 71,622	\$ 58,299	\$ 86,000	\$ ---
Fines, Forfeitures & Penalties						
	Forfeit/Penalties		\$ 174,588	\$ 76,927	\$ 52,640	\$ ---
	Total Fines, Forfeitures & Penalties		\$ 174,588	\$ 76,927	\$ 52,640	\$ ---
Revenue from Use Of Money & Property						
	Interest Income		\$ (799)	\$ (3,361)	\$ ---	\$ ---
	Interest Crediting		(6,816)	(2,974)	---	---
	Total Revenue from Use Of Money & Property		\$ (7,615)	\$ (6,335)	\$ ---	\$ ---
Intergovernmental Revenues						
	Federal Revenues					
	ARPA - SLFRF Revenue		\$ 169,549	\$ 156,633	\$ ---	\$ ---
	Federal Tax Credit		50,450	---	---	---
	FEMA Grant Reimbursement		27,289	---	---	---
	Total Federal Revenues		\$ 247,288	\$ 156,633	\$ 0	\$ 0
	Total Intergovernmental Revenues		\$ 247,288	\$ 156,633	\$ ---	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

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County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2023-24					
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Development And Code Services							
Charges for Services							
			\$	\$	\$	\$	
	Cert/Recording Fees		945	2,185	4,500		
	Plan Check Fees		2,994,353	2,861,285	3,370,361		
	Sub/Parcel Map Fees		282,857	604,333	475,376		
	Public Works Services		18,331,329	25,569,115	68,097,656		
	Svcs To Dev Fee Roadway Fund		244,754	37,225	---		
	Svcs To Trans - Sales Tax Fund		3,122,762	3,765,795	---		
	Services To Road Fund		3,897,456	2,478,816	---		
	Services To Refuse Enterprise		509,773	931,608	---		
	Services To San & Sewer Districts		6,637,103	5,383,884	---		
	Services To Water Maint Districts		8,070	1,437	---		
	Services To Water Agencies Drainage		392,440	50,107	---		
	Services To Airports		2,343,902	3,439,759	---		
	Svcs To Parks & Rec Department		170,829	90,312	---		
	Svcs To General Services		12,433	86,154	---		
	Services To Ccf Projects		1,214,448	1,164,905	---		
	Services To Planning Dept		6,177	543	---		
	Services To Building Inspection		3,547,093	2,950,350	---		
	Services To Others		4,653,227	4,996,640	---		
	Services To Public Facilities (Pipfs)		28,347	---	---		
	Services To Water Ag Water Supply		1,785,641	2,267,273	---		
	Svc Fees Other		193,201	184,016	308,927		
Total Charges for Services			\$ 50,377,139	\$ 56,865,742	\$ 72,256,820		

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Development And Code Services						
Miscellaneous Revenues						
		Taxable Sales	\$ 25	\$ ---	\$ 1,200	\$ ---
		Bad Debt Recovery	711	14,613	4,300	---
		Insurance Proceeds	---	450	---	---
		Miscellaneous Other Revenues	393,199	327,622	370,877	---
		Total Miscellaneous Revenues	\$ 393,935	\$ 342,685	\$ 376,377	\$ ---
Other Financing Sources						
		Gain On Sale Of Fixed Asset	\$ 1,000	\$ ---	\$ ---	\$ ---
		Total Other Financing Sources	\$ 1,000	\$ ---	\$ ---	\$ ---
Total Development And Code Services Financing Sources			\$ 51,257,956	\$ 57,493,951	\$ 72,771,837	\$ ---
Affordability Fee						
Licenses, Permits & Franchises						
		Lic/Permits Other	\$ 3,906,312	\$ 2,181,734	\$ 3,500,000	\$ ---
		Total Licenses, Permits & Franchises	\$ 3,906,312	\$ 2,181,734	\$ 3,500,000	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Affordability Fee						
Revenue from Use Of Money & Property						
	Interest Income		\$ 8,619	\$ 2,367	\$ ---	\$ ---
	Total Revenue from Use Of Money & Property		\$ 8,619	\$ 2,367	\$ ---	\$ ---
Total Affordability Fee Financing Sources						
			\$ 3,914,931	\$ 2,184,101	\$ 3,500,000	\$ ---
SCTDF Capital Fund						
Licenses, Permits & Franchises						
	Roadway Development		\$ 12,205,676	\$ 16,000,000	\$ 13,340,646	\$ ---
	Total Licenses, Permits & Franchises		\$ 12,205,676	\$ 16,000,000	\$ 13,340,646	\$ ---
Revenue from Use Of Money & Property						
	Interest Income		\$ 240,632	\$ 463,000	\$ 277,049	\$ ---
	Total Revenue from Use Of Money & Property		\$ 240,632	\$ 463,000	\$ 277,049	\$ ---
Intergovernmental Revenues						
Fees or Other Intergovernmental						
	Miscellaneous Intergovernmental		\$ 15,191	\$ 65,000	\$ 48,900	\$ ---
	Total Fees or Other Intergovernmental		\$ 15,191	\$ 65,000	\$ 48,900	\$ 0
	Total Intergovernmental Revenues		\$ 15,191	\$ 65,000	\$ 48,900	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
SCTDF Capital Fund						
Miscellaneous Revenues						
		Admin Fee	\$ 494,442	\$ 530,000	\$ 400,089	\$ 400,089
		Total Miscellaneous Revenues	\$ 494,442	\$ 530,000	\$ 400,089	\$ 400,089
		Total SCTDF Capital Fund Financing Sources	\$ 12,955,941	\$ 17,058,000	\$ 14,066,684	\$ 14,066,684
Transportation-Sales Tax						
Taxes						
		Sales Use Tax	\$ 293,007	\$ ---	\$ ---	\$ ---
		Sales Tax 1/2 Cent	27,847,839	38,460,827	39,858,909	39,858,909
		Total Taxes	\$ 28,140,846	\$ 38,460,827	\$ 39,858,909	\$ 39,858,909
Revenue from Use Of Money & Property						
		Interest Income	\$ 47,995	\$ 75,000	\$ 52,657	\$ 52,657
		Contributions	48,608	80,000	---	---
		Total Revenue from Use Of Money & Property	\$ 96,603	\$ 155,000	\$ 52,657	\$ 52,657

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

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State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Transportation-Sales Tax						
Intergovernmental Revenues						
State Revenue						
		Hiway User Tax-Rmra	\$ 2,028,006	\$ ---	\$ ---	\$ ---
		State Aid Other Misc Programs	138,462	450,000	736,191	---
		Total State Revenue	\$ 2,166,468	\$ 450,000	\$ 736,191	\$ 0
Federal Revenues						
		Construction Fed	\$ 7,259,112	\$ 8,249,000	\$ 9,980,033	\$ ---
		Total Federal Revenues	\$ 7,259,112	\$ 8,249,000	\$ 9,980,033	\$ 0
Fees or Other Intergovernmental						
		Miscellaneous Intergovernmental	\$ 2,108,555	\$ 1,500,000	\$ ---	\$ ---
		Total Fees or Other Intergovernmental	\$ 2,108,555	\$ 1,500,000	\$ 0	\$ 0
		Total Intergovernmental Revenues	\$ 11,534,134	\$ 10,199,000	\$ 10,716,224	\$ ---
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$ ---	\$ 4,000	\$ ---	\$ ---
		Total Miscellaneous Revenues	\$ ---	\$ 4,000	\$ ---	\$ ---
Total Transportation-Sales Tax Financing Sources			\$ 39,771,583	\$ 48,818,827	\$ 50,627,790	\$ ---
Solid Waste Commercial Program						
Licenses, Permits & Franchises						
		Franchises	4,559,685	4,635,000	4,600,000	---
		Total Licenses, Permits & Franchises	\$ 4,559,685	\$ 4,635,000	\$ 4,600,000	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Solid Waste Commercial Program						
Fines, Forfeitures & Penalties						
		Forfeit/Penalties	\$ 66,094	\$ 132,358	\$ 41,000	\$ ---
		Total Fines, Forfeitures & Penalties	\$ 66,094	\$ 132,358	\$ 41,000	\$ ---
Revenue from Use Of Money & Property						
		Interest Income	\$ 40,295	\$ 40,074	\$ ---	\$ ---
		Total Revenue from Use Of Money & Property	\$ 40,295	\$ 40,074	\$ ---	\$ ---
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$ 184,950	\$ 147,056	\$ 175,455	\$ ---
		Total Miscellaneous Revenues	\$ 184,950	\$ 147,056	\$ 175,455	\$ ---
Total Solid Waste Commercial Program Financing Sources			\$ 4,851,024	\$ 4,954,488	\$ 4,816,455	\$ ---
Jail Industry Trust Fund						
Taxes						
		Taxes-Sales	\$ ---	\$ 6,797	\$ 3,500	\$ ---
		Total Taxes	\$ ---	\$ 6,797	\$ 3,500	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

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		Governmental Funds				
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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Jail Industry Trust Fund						
Revenue from Use Of Money & Property						
		Interest Income	\$	1,200 \$	1,200 \$	1,200 \$
		Total Revenue from Use Of Money & Property	\$	1,200 \$	1,200 \$	1,200 \$
Charges for Services						
		Svc Fees Other	\$	177,606 \$	214,000 \$	214,000 \$
		Total Charges for Services	\$	177,606 \$	214,000 \$	214,000 \$
Total Jail Industry Trust Fund Financing Sources						
			\$	185,603 \$	218,700 \$	218,700 \$
Total Special Revenue Funds Financing Sources						
			\$	333,291,274 \$	375,102,452 \$	394,018,749 \$
Capital Project Funds						
Parks Construction						
Revenue from Use Of Money & Property						
		Interest Income	\$	28,607 \$	114,028 \$	114,028 \$
		Ground Leases-Other		65,968	65,968	65,968
		Royalties		55,258	96,783	96,783
		Total Revenue from Use Of Money & Property	\$	83,865 \$	276,779 \$	276,779 \$

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		Governmental Funds				
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Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Project Funds						
Parks Construction						
Intergovernmental Revenues						
State Revenue						
		State Aid Other Misc Programs	\$ 7,250	\$ 2,612,519	\$ 9,022,965	\$ ---
		Total State Revenue	\$ 7,250	\$ 2,612,519	\$ 9,022,965	\$ 0
Federal Revenues						
		Federal Aid - Other Misc Program	\$ ---	\$ 80,000	\$ 1,050,000	\$ ---
		Total Federal Revenues	\$ 0	\$ 80,000	\$ 1,050,000	\$ 0
		Total Intergovernmental Revenues	\$ 7,250	\$ 2,692,519	\$ 10,072,965	\$ ---
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$ 197,520	\$ 42,487	\$ ---	\$ ---
		Total Miscellaneous Revenues	\$ 197,520	\$ 42,487	\$ ---	\$ ---
		Total Parks Construction Financing Sources	\$ 288,635	\$ 3,011,785	\$ 10,072,965	\$ ---
Capital Construction						
Fines, Forfeitures & Penalties						
		Forfeit/Penalties	\$ 1,204,516	\$ 1,300,000	\$ 1,500,000	\$ ---
		Total Fines, Forfeitures & Penalties	\$ 1,204,516	\$ 1,300,000	\$ 1,500,000	\$ ---

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		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Project Funds						
Capital Construction						
Revenue from Use Of Money & Property						
		Interest Income	\$ 314,167	\$ 216,761	\$ 30,000	\$ ---
		Bldg Rental Other	800	65,240	162,334	---
		Total Revenue from Use Of Money & Property	\$ 314,967	\$ 282,001	\$ 192,334	\$ ---
Intergovernmental Revenues						
Federal Revenues						
		ARPA - SLFRF Revenue	635,062	37,479,579	4,539,393	---
		Total Federal Revenues	\$ 635,062	\$ 37,479,579	\$ 4,539,393	\$ 0
Fees or Other Intergovernmental						
		Miscellaneous Intergovernmental	790,631	1,811,223	---	---
		Total Fees or Other Intergovernmental	\$ 790,631	\$ 1,811,223	\$ 0	\$ 0
		Total Intergovernmental Revenues	\$ 1,425,692	\$ 39,290,802	\$ 4,539,393	\$ ---
Charges for Services						
Bldg Maint Chgs						
			---	---	24,809,111	---
Services To Refuse Enterprise						
			---	21,633	---	---
Services To Ccf Projects						
			---	10,267,537	25,319,199	---
		Total Charges for Services	\$ ---	\$ 10,289,170	\$ 50,128,310	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Project Funds						
NVSSP-Library						
Charges for Services						
		Development Fees	\$ ---	\$ 561,100	\$ ---	\$ ---
		Total Charges for Services	\$ ---	\$ 561,100	\$ ---	\$ ---
Total NVSSP-Library Financing Sources						
North Vineyard Station Specific Plan						
Revenue from Use Of Money & Property						
		Interest Income	\$ 24,747	\$ 77,253	\$ 14,000	\$ ---
		Total Revenue from Use Of Money & Property	\$ 24,747	\$ 77,253	\$ 14,000	\$ ---
Charges for Services						
		Development Fees	\$ 315,062	\$ 12,830	\$ 30,000	\$ ---
		Public Works Services	---	1,461,327	---	---
		Total Charges for Services	\$ 315,062	\$ 1,474,157	\$ 30,000	\$ ---
Total North Vineyard Station Specific Plan Financing Sources						
North Vineyard Station CFDs						
			\$ 339,809	\$ 1,551,410	\$ 44,000	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Project Funds						
North Vineyard Station CFDs						
Taxes						
		CFD Special Tax Revenue	\$ 859,785	\$ (483,082)	\$ 814,246	\$ ---
		Total Taxes	\$ 859,785	\$ (483,082)	\$ 814,246	\$ ---
Revenue from Use Of Money & Property						
		Interest Income	\$ 18,635	\$ 25,356	\$ 104,500	\$ ---
		Total Revenue from Use Of Money & Property	\$ 18,635	\$ 25,356	\$ 104,500	\$ ---
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$ (1,355,271)	\$ 1,355,271	\$ ---	\$ ---
		Total Miscellaneous Revenues	\$ (1,355,271)	\$ 1,355,271	\$ ---	\$ ---
Total North Vineyard Station CFDs Financing Sources						
			\$ (476,852)	\$ 897,545	\$ 918,746	\$ ---
Florin Vineyard Community Plan						
Revenue from Use Of Money & Property						
		Interest Income	\$ 9,631	\$ 26,523	\$ 10,500	\$ ---
		Total Revenue from Use Of Money & Property	\$ 9,631	\$ 26,523	\$ 10,500	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Project Funds						
Florin Vineyard Community Plan						
Charges for Services						
		Development Fees	\$ 162,495	\$ 102,183	\$ 15,000	\$ ---
		Total Charges for Services	\$ 162,495	\$ 102,183	\$ 15,000	\$ ---
Total Florin Vineyard Community Plan Financing Sources						
			\$ 172,126	\$ 128,706	\$ 25,500	\$ ---
Tobacco Litigation Settlement-Capital Projects						
Revenue from Use Of Money & Property						
		Interest Income	\$ 73	\$ 52	\$ 38	\$ ---
		Total Revenue from Use Of Money & Property	\$ 73	\$ 52	\$ 38	\$ ---
Total Tobacco Litigation Settlement-Capital Projects Financing Sources						
			\$ 73	\$ 52	\$ 38	\$ ---
Total Capital Project Funds Financing Sources						
			\$ 27,712,022	\$ 79,392,823	\$ 67,428,286	\$ ---
Debt Service Funds						
Teeter Plan						
Revenue from Use Of Money & Property						
		Interest Income	\$ 3,896	\$ ---	\$ ---	\$ ---
		Total Revenue from Use Of Money & Property	\$ 3,896	\$ ---	\$ ---	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2023-24				
Fund Name	Financing Source Category	Financing Source Account	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Debt Service Funds						
Teeter Plan						
Miscellaneous Revenues						
	Prior Year		\$ ---	\$ 34,525,252	\$ ---	\$ ---
	Prior Year Revenues--Miscellaneous		38,036,685	---	34,525,252	---
	Total Miscellaneous Revenues		\$ 38,036,685	\$ 34,525,252	\$ 34,525,252	\$ ---
Other Financing Sources						
	Op Tran In		\$ 580,434	\$ ---	\$ ---	\$ ---
	Total Other Financing Sources		\$ 580,434	\$ ---	\$ ---	\$ ---
	Total Teeter Plan Financing Sources		\$ 38,621,015	\$ 34,525,252	\$ 34,525,252	\$ ---
2004 Pension Obligation Bond Debt Svc						
Revenue from Use Of Money & Property						
	Interest Income		\$ 103,861	\$ 90,000	\$ ---	\$ ---
	Transfers In		48,911,967	49,740,224	51,487,358	---
	Total Revenue from Use Of Money & Property		\$ 49,015,828	\$ 49,830,224	\$ 51,487,358	\$ ---
	Total 2004 Pension Obligation Bond Debt Svc Financing Sources		\$ 49,015,828	\$ 49,830,224	\$ 51,487,358	\$ ---
Pension Obligation Bond Debt Svc						

Summary of Financing Uses by Function and Fund (Schedule 7)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 7
County Budget Act		Summary of Financing Uses by Function and Fund				
		Governmental Funds				
		Fiscal Year 2023-24				
Description	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Function						
General	\$ 210,009,251	\$ 326,421,765	\$ 355,916,032	\$		
Public Protection	1,314,179,388	1,458,809,754	1,597,891,279			
Public Ways & Facilities	152,439,363	184,070,524	332,607,569			
Health and Sanitation	562,982,471	660,244,181	974,379,487			
Public Assistance	915,931,033	1,000,659,287	1,024,291,604			
Education	1,617,932	1,713,442	1,885,761			
Recreation & Cultural Services	25,907,522	37,245,136	39,491,623			
Debt Service	186,872,086	192,682,066	192,571,924			
Total Financing Uses by Function	\$ 3,369,939,047	\$ 3,861,846,155	\$ 4,519,035,279	\$		
Appropriation for Contingencies						
General Fund	\$	1,982,420	13,016,488	\$		
Restricted Revenues Fund for Departments		451,470	23,426,914			
Parks Construction			60,000			
Total Appropriation for Contingencies	\$	2,433,890	\$ 36,503,402	\$		
Subtotal Financing Uses	\$ 3,369,939,047	\$ 3,864,280,045	\$ 4,555,538,681	\$		
Provisions for Obligated Fund Balance						
General Fund	\$		17,688,724	\$		
Mental Health Services Act			38,917,987			
2011 Realignment			28,615,411			
Clerk/Recorder Fees			43,998			
Restricted Revenues Fund for Departments			25,000,000			
Sheriff Restricted Revenue			2,463,501			
Fish And Game Propagation			2,271			
EMD Special Program Funds			900			
Golf			1,256,872			
Economic Development			300,000			

Summary of Financing Uses by Function and Fund (Schedule 7)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 7
County Budget Act		Summary of Financing Uses by Function and Fund				
		Governmental Funds				
		Fiscal Year 2023-24				
Description	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Provisions for Obligated Fund Balance						
Development And Code Services	---	---	829,378	---	---	
Solid Waste Commercial Program	---	---	3,626,468	---	---	
Total Provisions for Obligated Fund Balance	---	---	118,745,510	---	---	
Total Financing Uses	\$ 3,369,939,047	\$ 3,864,280,045	\$ 4,674,284,191	\$	\$	
Summarization by Fund						
General Fund	\$ 1,893,984,354	\$ 2,052,121,289	\$ 2,429,258,717	\$	\$	
Community Investment Program	5,000	---	91,104	---	---	
Neighborhood Revitalization	(500,000)	(3,000,000)	4,458,387	---	---	
Mental Health Services Act	97,597,336	119,850,209	193,310,755	---	---	
Public Safety Sales Tax	165,609,742	191,893,459	184,479,202	---	---	
1991 Realignment	343,637,992	393,996,072	418,072,394	---	---	
2011 Realignment	363,731,601	433,627,014	461,503,719	---	---	
Sheriff DOJ Asset Forfeiture	538,000	---	---	---	---	
Clerk/Recorder Fees	2,217,569	7,399,173	7,269,586	---	---	
Restricted Revenues Fund for Departments	163,453	19,753,107	73,216,379	---	---	
Sheriff Restricted Revenue	2,943,733	10,898,271	11,969,193	---	---	
Fish And Game Propagation	30,140	7,567	10,884	---	---	
Roads	48,094,955	71,447,643	182,796,253	---	---	
Department of Transportation	58,812,658	62,104,181	69,773,642	---	---	
Parks Construction	(5,829,973)	(1,047,936)	18,268,861	---	---	
Capital Construction	20,643,324	76,372,737	111,045,641	---	---	
Environmental Management	21,060,668	23,433,620	23,575,740	---	---	
EMD Special Program Funds	136,568	166,229	311,900	---	---	
County Library	1,181,812	1,225,891	1,337,635	---	---	
First 5 Sacramento Commission	18,069,750	20,186,639	22,353,339	---	---	
Transient Occupancy Tax	21,050	2,339,605	2,340,106	---	---	
Teeter Plan	38,843,127	38,499,295	38,499,295	---	---	

Summary of Financing Uses by Function and Fund (Schedule 7)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 7
County Budget Act		Summary of Financing Uses by Function and Fund				
		Governmental Funds				
		Fiscal Year 2023-24				
Description	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Fund						
Golf	8,865,123	9,808,603	10,699,280			
Economic Development	13,967,908	36,026,929	58,856,990			
Building Inspection	18,700,005	22,269,599	24,537,644			
Technology Cost Recovery Fee	1,590,460	1,872,242	1,631,582			
Development And Code Services	51,572,438	59,817,153	75,602,020			
Affordability Fee	4,352,903	2,605,818	3,500,000			
SCTDF Capital Fund	2,917,060	2,050,500	14,873,034			
Transportation-Sales Tax	39,900,234	47,828,727	52,392,339			
Interagency Procurement	1,223,343	1,171,034	1,176,248			
Solid Waste Commercial Program	5,094,864	4,535,515	9,510,946			
Jail Industry Trust Fund	---	197,616	299,999			
Florin Road Capital Project	---	---	415,499			
NVSSP-Library	---	15,000	556,100			
North Vineyard Station Specific Plan	208,089	196,607	5,280,658			
North Vineyard Station CFDs	2,452,328	342,332	5,463,115			
Florin Vineyard Community Plan	54,039	85,534	1,472,428			
2004 Pension Obligation Bond Debt Svc	48,721,455	50,710,224	52,948,493			
Tobacco Litigation Settlement-Capital Projects	18,433	---	948			
Pension Obligation Bond Debt Svc	99,307,504	103,472,547	101,124,136			
Total Financing Uses	\$ 3,369,939,047	\$ 3,864,280,045	\$ 4,674,284,191	\$	\$	

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit					
January 2010 Edition, revision #1		Governmental Funds					
		Fiscal Year 2023-24					
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors			
1	2	3	4	5			
General							
Legislative & Administrative							
Clerk of the Board	\$ 2,597,558	\$ 2,977,761	\$ 4,401,021	\$ 4,401,021	\$ 0	0	
Board of Supervisors	3,783,436	4,232,293	4,889,054	4,889,054	0	0	
County Executive Cabinet	5,501,742	8,758,686	6,489,141	6,489,141	0	0	
County Executive	836,953	719,451	0	0	0	0	
Total Legislative & Administrative	\$ 12,719,690	\$ 16,688,191	\$ 15,779,216	\$ 15,779,216	\$ 0	0	
Finance							
Department Of Finance	\$ 34,530,982	\$ 35,792,501	\$ 41,163,904	\$ 41,163,904	\$ 0	0	
Assessor	18,620,200	20,818,959	22,631,707	22,631,707	0	0	
Non-Departmental Revenues/General Fund	(16,307,395)	(13,378,717)	(14,382,121)	(14,382,121)	0	0	
Non-Departmental Costs/General Fund	36,056,254	22,275,634	25,058,032	25,058,032	0	0	
Total Finance	\$ 72,900,042	\$ 65,508,377	\$ 74,471,522	\$ 74,471,522	\$ 0	0	
County Counsel							
County Counsel	\$ 6,046,737	\$ 7,319,843	\$ 7,342,456	\$ 7,342,456	\$ 0	0	
Total County Counsel	\$ 6,046,737	\$ 7,319,843	\$ 7,342,456	\$ 7,342,456	\$ 0	0	
Personnel							
Civil Service Commission	\$ 404,625	\$ 478,061	\$ 518,037	\$ 518,037	\$ 0	0	
Office of Labor Relations	342,734	264,576	477,564	477,564	0	0	
Personnel Services	15,107,602	15,173,775	19,034,391	19,034,391	0	0	
Total Personnel	\$ 15,854,960	\$ 15,916,412	\$ 20,029,992	\$ 20,029,992	\$ 0	0	

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
January 2010 Edition, revision #1		Governmental Funds				
		Fiscal Year 2023-24				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
General						
Elections						
Voter Registration And Elections	\$ 17,561,667	\$ 16,340,757	\$ 15,661,430	\$ 15,661,430	0	
Total Elections	\$ 17,561,667	\$ 16,340,757	\$ 15,661,430	\$ 15,661,430	0	
Property Management						
Veteran's Facility	\$ 16,452	\$ 16,452	\$ 0	\$ 0	0	
Total Property Management	\$ 16,452	\$ 16,452	\$ 0	\$ 0	0	
Plant Acquisition						
Florin Road Capital Project	\$ 0	\$ 0	\$ 415,499	\$ 415,499	0	
Capital Construction	20,643,324	76,372,737	111,045,641	111,045,641	0	
Park Construction	(5,829,973)	(1,047,936)	18,208,861	18,208,861	0	
Tobacco Litigation Settlement-Capital Projects	18,433	0	948	948	0	
Total Plant Acquisition	\$ 14,831,784	\$ 75,324,801	\$ 129,670,949	\$ 129,670,949	0	
Promotion						
Economic Development	\$ 13,967,908	\$ 36,026,929	\$ 58,556,990	\$ 58,556,990	0	
Community Investment Program	5,000	0	91,104	91,104	0	
Financing-Transfers/Reimbursement	42,947,532	67,298,275	4,854,293	4,854,293	0	
Total Promotion	\$ 56,920,440	\$ 103,325,204	\$ 63,502,387	\$ 63,502,387	0	
Other General						
Data Processing-Shared Systems	\$ 11,934,138	\$ 24,810,694	\$ 28,281,832	\$ 28,281,832	0	
Total Other General	\$ 11,934,138	\$ 24,810,694	\$ 28,281,832	\$ 28,281,832	0	

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
January 2010 Edition, revision #1		Governmental Funds				
		Fiscal Year 2023-24				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
General						
Interagency Procurement						
Interagency Procurement	\$ 1,223,343	\$ 1,171,034	\$ 1,176,248	\$ 0		
Total Interagency Procurement	\$ 1,223,343	\$ 1,171,034	\$ 1,176,248	\$ 0		
Total General	\$ 210,009,251	\$ 326,421,765	\$ 355,916,032	\$ 0		
Public Protection						
Judicial						
Contribution To The Law Library	\$ 285,428	\$ 303,783	\$ 304,556	\$ 0		
Court / Non-Trial Court Operations	9,327,522	9,282,327	9,371,922	0		
Court / County Contribution	23,928,802	23,988,835	24,468,756	0		
Court Paid County Services	1,740,550	2,470,333	2,115,450	0		
Conflict Criminal Defenders	11,348,486	13,173,047	11,720,773	0		
Grand Jury	244,447	286,178	360,949	0		
Justice Planning, Analytics and Coordination	1,136	0	33,605	0		
District Attorney	83,763,983	81,428,360	92,132,994	0		
District Attorney-Restricted Revenues	0	5,868,885	4,303,348	0		
Public Defender	39,820,148	45,020,254	57,356,619	0		
Total Judicial	\$ 170,460,501	\$ 181,822,002	\$ 202,168,972	\$ 0		
Police Protection						
Sheriff	\$ 378,155,018	\$ 387,801,144	\$ 464,657,519	\$ 0		
Jail Industries	0	197,616	299,999	0		
SSD Restricted Revenue	2,943,733	10,898,271	9,505,692	0		

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
January 2010 Edition, revision #1		Governmental Funds				
		Fiscal Year 2023-24				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Public Protection						
Police Protection						
SSD DOJ Asset Forfeiture	538,000	0	0	0	0	
Total Police Protection	\$ 381,636,752	\$ 398,897,031	\$ 474,463,210	\$	0	
Detention and Correction						
Probation	\$ 93,224,105	\$ 89,254,988	\$ 100,260,148	\$	0	
Probation-Restricted Revenues	0	7,290,971	10,731,738		0	
Care In Homes And Inst-Juv Court Wards	1,021,731	850,839	625,000		0	
Total Detention and Correction	\$ 94,245,836	\$ 97,396,798	\$ 111,616,886	\$	0	
Protective Inspection						
Building Inspection	\$ 18,700,005	\$ 22,269,599	\$ 24,537,644	\$	0	
Technology Cost Recovery Fee	1,590,460	1,872,242	1,631,582		0	
Agricultural Comm-Sealer Of Wits & Meas	5,233,039	5,725,952	5,877,966		0	
Total Protective Inspection	\$ 25,523,504	\$ 29,867,793	\$ 32,047,192	\$	0	
Other Protection						
Development and Code Services	\$ 51,572,426	\$ 59,817,153	\$ 74,772,642	\$	0	
Animal Care Services	10,376,437	11,810,241	14,720,610		0	
Animal Care-Restricted Revenues	0	58,505	50,000		0	
County Clerk/Recorder	8,575,883	5,621,955	6,470,000		0	
Clerk/Recorder Fees	2,217,569	7,399,173	7,225,588		0	
Wildlife Services	98,098	101,041	193,989		0	
Affordability Fee	4,352,903	2,605,818	3,500,000		0	

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
January 2010 Edition, revision #1		Governmental Funds				
		Fiscal Year 2023-24				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Public Protection						
Other Protection						
Coroner	8,107,639	10,248,974	11,395,268		0	
Fair Housing Services	145,953	225,862	226,342		0	
Dispute Resolution Program	620,040	0	0		0	
Dispute Resolution-Restricted Revenues	0	642,151	495,000		0	
Community Development	20,079,130	22,020,478	26,676,557		0	
Neighborhood Revitalization	(500,000)	(3,000,000)	4,458,387		0	
Contribution To LAFCO	239,500	246,685	256,552		0	
Emergency Services	6,922,421	7,390,015	9,767,952		0	
OES-Restricted Revenues	163,453	117,606	18,622		0	
2011 Realignment	363,731,601	433,627,014	432,888,308		0	
Public Safety Sales Tax	165,609,742	191,893,459	184,479,202		0	
Total Other Protection	642,312,795 \$	750,826,130 \$	777,595,019 \$		0	
Total Public Protection	1,314,179,388 \$	1,458,809,754 \$	1,597,891,279 \$		0	
Public Ways & Facilities						
Public Ways						
North Vineyard Station Specific Plan	208,089 \$	211,607 \$	5,836,758 \$		0	
North Vineyard Station CFDs	2,452,328	342,332	5,463,115		0	
Florin Vineyard Comm Plan	54,039	85,534	1,472,428		0	
Transportation-Sales Tax	39,900,234	47,828,727	52,392,339		0	
Roads	48,094,955	71,447,643	182,796,253		0	
SCTDF Capital Fund	2,917,060	2,050,500	14,873,034		0	

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
January 2010 Edition, revision #1		Governmental Funds				
		Fiscal Year 2023-24				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Public Ways & Facilities						
Public Ways						
Department of Transportation	58,812,658	62,104,181	69,773,642		0	
Total Public Ways	\$ 152,439,363	\$ 184,070,524	\$ 332,607,569	\$	0	
Total Public Ways & Facilities \$ 152,439,363 \$ 184,070,524 \$ 332,607,569 \$ 0						
Health and Sanitation						
Health						
Environmental Management	\$ 21,060,668	\$ 23,433,620	\$ 23,575,740	\$	0	
EMD Special Program Funds	136,568	166,229	311,000		0	
Office of Compliance	3,230	11,693	0		0	
Office of Inspector General	122,531	171,962	186,201		0	
Health Services	227,549,614	250,535,119	452,366,519		0	
Health Svcs-Restricted Revenues	0	1,932,799	5,458,441		0	
First 5 Sacramento Commission	18,069,750	20,186,639	22,353,339		0	
Juvenile Medical Services	6,660,151	9,769,568	11,001,112		0	
IHSS Provider Payments	36,068,475	38,140,000	41,818,000		0	
Health - Medical Treatment Payments	158,043	0	199,142		0	
Mental Health Services Act	97,597,336	119,850,209	154,392,768		0	
Correctional Health Services	37,621,441	61,108,800	80,261,616		0	
Child, Family and Adult Services	112,839,801	127,213,606	173,201,666		0	
Child, Family Adult-Restricted Revenues	0	3,188,422	3,369,465		0	
Total Health	\$ 557,887,608	\$ 655,708,666	\$ 968,495,009	\$	0	

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
January 2010 Edition, revision #1		Governmental Funds				
		Fiscal Year 2023-24				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Health and Sanitation						
Sanitation						
Solid Waste Commercial Program	\$ 5,094,864	\$ 4,535,515	\$ 5,884,478	\$ 5,884,478	0	
Total Sanitation	\$ 5,094,864	\$ 4,535,515	\$ 5,884,478	\$ 5,884,478	0	
Total Health and Sanitation	\$ 562,982,471	\$ 660,244,181	\$ 974,379,487	\$ 974,379,487	0	
Public Assistance						
Public Assistance						
Human Assistance-Administration	\$ 399,994,258	\$ 396,380,063	\$ 333,317,524	\$ 333,317,524	0	
Human Assistance-Restricted Revenues	0	249,531	258,432	258,432	0	
Human Assistance-Aid Payments	133,863,460	167,901,665	174,931,524	174,931,524	0	
Total Public Assistance	\$ 533,857,719	\$ 564,531,259	\$ 508,507,480	\$ 508,507,480	0	
Other Assistance						
Child Support Services	\$ 38,435,321	\$ 42,131,956	\$ 48,574,202	\$ 48,574,202	0	
Homeless Services and Housing	0	0	49,137,528	49,137,528	0	
1991 Realignment	343,637,992	393,996,072	418,072,394	418,072,394	0	
Total Other Assistance	\$ 382,073,314	\$ 436,128,028	\$ 515,784,124	\$ 515,784,124	0	
Total Public Assistance	\$ 915,931,033	\$ 1,000,659,287	\$ 1,024,291,604	\$ 1,024,291,604	0	
Education						
Education						
Cooperative Extension	\$ 436,120	\$ 487,551	\$ 548,126	\$ 548,126	0	

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
January 2010 Edition, revision #1		Governmental Funds				
		Fiscal Year 2023-24				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Education						
Education						
County Library	1,181,812	1,225,891	1,337,635		0	
Total Education	\$ 1,617,932	\$ 1,713,442	\$ 1,885,761	\$ 1,885,761	\$ 0	
Total Education \$ 1,617,932 \$ 1,713,442 \$ 1,885,761 \$ 1,885,761 \$ 0						
Recreation & Cultural Services						
Recreation Facilities						
Regional Parks	\$ 16,991,209	\$ 25,136,594	\$ 27,596,077		0	
Parks-Restricted Revenues	0	(47,233)	104,419		0	
Fish And Game Propagation	30,140	7,567	8,613		0	
Golf	8,865,123	9,808,603	9,442,408		0	
Total Recreation Facilities	\$ 25,886,472	\$ 34,905,531	\$ 37,151,517	\$ 37,151,517	\$ 0	
Cultural Services						
Transient-Occupancy Tax	\$ 21,050	\$ 2,339,605	\$ 2,340,106		0	
Total Cultural Services	\$ 21,050	\$ 2,339,605	\$ 2,340,106	\$ 2,340,106	\$ 0	
Total Recreation & Cultural Services \$ 25,907,522 \$ 37,245,136 \$ 39,491,623 \$ 39,491,623 \$ 0						
Debt Service						
Debt Service						
Teeter Plan	\$ 38,843,127	\$ 38,499,295	\$ 38,499,295		0	

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
January 2010 Edition, revision #1		Governmental Funds				
		Fiscal Year 2023-24				
Function, Activity, Budget Unit	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Debt Service						
Debt Service						
2004 Pension Obligation Bond-Debt Service	48,721,455	50,710,224	52,948,493		0	
Pension Obligation Bond-Debt Service	99,307,504	103,472,547	101,124,136		0	
Total Debt Service	\$ 186,872,086	\$ 192,682,066	\$ 192,571,924	\$ 192,571,924	\$ 0	
Total Debt Service \$ 186,872,086 \$ 192,682,066 \$ 192,571,924 \$						
Grand Total Financing Uses by Function	\$ 3,369,939,047	\$ 3,861,846,155	\$ 4,519,035,279	\$ 4,519,035,279	\$ 0	

Special Districts and Other Agencies Summary (Schedule 12)

Summary Schedules

State Controller Schedules		County of Sacramento					Special Districts and Other Agencies Summary - Nonenterprise			Schedule 12	
County Budget Act		Fiscal Year 2023-24									
District and Agency Name	Fund Balance Available June 30, 2023	Total Financing Sources			Total Financing Uses			Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
		Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses				
1	2	3	4	5	6	7	8				
Special Districts and Other Agencies											
2018 Refunding COPS Debt Svc	\$ 355,639	\$ ---	\$ ---	\$ ---	\$ 355,639	\$ ---	\$ 355,639	\$ ---	\$ ---	\$ ---	\$ 355,639
2020 Refunding COPS Debt Svc	214,248	---	---	---	214,248	---	214,248	---	---	---	214,248
After The Bell	---	---	1,650,430	---	1,650,430	---	1,650,430	---	---	---	1,650,430
Antelope Assessment	385,000	---	763,021	---	1,148,021	---	1,148,021	---	---	---	1,148,021
Antelope Public Facilities Financing Plan	1,939,898	---	1,690,489	---	3,630,387	---	3,630,387	---	---	---	3,630,387
Bradshaw/US 50 Financing District	52,366	---	1,000	---	53,366	---	53,366	---	---	---	53,366
Carmichael Recreation and Park District	11,336,094	---	6,231,927	---	17,568,021	---	17,568,021	---	---	---	17,568,021
Carmichael RPD Assessment District	147,693	---	---	---	147,693	---	147,693	---	---	---	147,693
Citrus Heights Assessment Districts	---	---	108,100	---	108,100	---	108,100	---	---	---	108,100
Connector Joint Powers Authority	---	---	786,042	---	786,042	---	786,042	---	---	---	786,042
County Parks CFD 2006-1	---	---	21,675	---	21,675	---	16,500	---	5,175	---	21,675
County Service Area No. 1	337,323	---	2,825,643	---	3,162,966	---	3,036,460	---	126,506	---	3,162,966
County Service Area No. 10	237,749	---	439,989	---	677,738	---	477,738	---	200,000	---	677,738
County Service Area No. 4-B	---	---	21,275	---	21,275	---	21,275	---	---	---	21,275
County Service Area No. 4-C	(8,739)	---	44,246	---	35,507	---	35,507	---	---	---	35,507
County Service Area No. 4-D	(1,377)	---	10,091	---	8,714	---	8,714	---	---	---	8,714
Countywide Library Facilities Admin Fee	4,762,965	---	290,200	---	5,053,165	---	5,053,165	---	---	---	5,053,165
Del Norte Oaks Park District	(64)	---	4,514	---	4,450	---	800	---	3,650	---	4,450
Fixed Asset Revolving Fund	5,520	---	3,831,000	---	3,836,520	---	3,836,520	---	---	---	3,836,520
Florin Vineyard No. 1 CFD 2016-2 Admin	585,880	---	85,169	---	671,049	---	671,049	---	---	---	671,049
Foothill Park	622,599	---	667,749	---	1,290,348	---	1,290,348	---	---	---	1,290,348

Special Districts and Other Agencies Summary (Schedule 12)
Summary Schedules

State Controller Schedules County Budget Act		County of Sacramento Special Districts and Other Agencies Summary - Nonenterprise Fiscal Year 2023-24						Schedule 12	
		Total Financing Sources			Total Financing Uses				
District and Agency Name	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses		
1	2	3	4	5	6	7	8		
Gold River Station No. 7 Landscape CFD	15,997	---	62,607	78,604	73,261	5,343	78,604		
Juvenile Courthouse Project Debt Svc	215,206	---	---	215,206	215,206	---	215,206		
Laguna Community Facilities District	299,265	---	3,000	302,265	302,265	---	302,265		
Laguna Creek Ranch/Elliott Ranch CFD No. 1	5,594,008	---	18,000	5,612,008	5,612,008	---	5,612,008		
Laguna Stonelake CFD-Bond Proceeds	247,407	---	125,000	372,407	372,407	---	372,407		
Landscape Maintenance District	420,427	---	554,392	974,819	974,819	---	974,819		
Mather Landscape Maintenance CFD	342,345	---	172,356	514,701	514,701	---	514,701		
Mather Public Facilities Financing Plan	766,661	---	5,000	771,661	771,661	---	771,661		
McClellan Park CFD	778,690	---	163,000	941,690	941,690	---	941,690		
Metro Air Park CFD	45,501,397	---	2,862,726	48,364,123	48,364,123	---	48,364,123		
Metro Air Park Impact Fees	29,827,617	---	5,405,000	35,232,617	35,232,617	---	35,232,617		
Metro Air Park Service Tax	739,402	---	185,400	924,802	924,802	---	924,802		
Mission Oaks Maint/Improvement District	1,770	---	1,040,480	1,042,250	1,042,250	---	1,042,250		
Mission Oaks Recreation and Park District	205,092	---	4,442,375	4,647,467	4,647,467	---	4,647,467		
Natomas Fire District	215,656	---	3,783,375	3,999,031	3,999,031	---	3,999,031		
Park Meadows CFD-Bond Proceeds	114,861	---	72,000	186,861	186,861	---	186,861		
Sacramento County Land Maintenance CFD	107,033	---	347,473	454,506	454,506	---	454,506		
South Sacramento Conservation Agency	---	---	249,097	249,097	249,097	---	249,097		
Sunrise Recreation and Park District	1,330,000	---	10,269,752	11,599,752	11,599,752	---	11,599,752		
Vineyard Library Fund	1,312,496	---	50,000	1,362,496	1,362,496	---	1,362,496		
Vineyard Public Facilities Financing Plan	4,473,920	---	4,159,309	8,633,229	8,633,229	---	8,633,229		
Water Agency-Zone 11 Drainage Infra	5,261,600	4,214,800	11,927,300	21,403,700	19,331,500	2,072,200	21,403,700		

Special Districts and Other Agencies Summary (Schedule 12)
Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 12		
County Budget Act		Special Districts and Other Agencies Summary - Nonenterprise							
		Fiscal Year 2023-24							
District and Agency Name	Total Financing Sources					Total Financing Uses			
	Fund Balance Available June 30, 2023	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses		
1	2	3	4	5	6	7	8		
Water Agency-Zone 13	35,800	687,094	2,456,700	3,179,594	3,179,594	---	3,179,594		
Water Resources	6,730,988	1,083,344	38,505,900	46,320,232	46,320,232	---	46,320,232		
Total Special Districts and Other Agencies	\$ 125,510,432	\$ 5,985,238	\$ 106,332,802	\$ 237,828,472	\$ 235,415,598	\$ 2,412,874	\$ 237,828,472		

Fund Balance - Special Districts and Other Agencies (Schedule 13)

Summary Schedules

State Controller Schedules County Budget Act January 2010 Edition, revision #1		County of Sacramento Special Districts and Other Agencies - Nonenterprise Fiscal Year 2023-24				Schedule 13	
		District and Agency Name	Total Fund Balance June 30, 2023	Less: Obligated Fund Balances		Actual Estimated	Fund Balance Available June 30, 2023
1	2	3	4	5	6		
Special Districts and Other Agencies							
2018 Refunding COPS Debt Svc	355,639	---	---	---	---	355,639	
2020 Refunding COPS Debt Svc	2,922,248	---	2,708,000	---	---	214,248	
Antelope Assessment	1,326,156	---	941,156	---	---	385,000	
Antelope Public Facilities Financing Plan	1,939,898	---	---	---	---	1,939,898	
Bradshaw/US 50 Financing District	52,366	---	---	---	---	52,366	
Carmichael Recreation and Park District	11,336,094	---	---	---	---	11,336,094	
Carmichael RPD Assessment District	147,693	---	---	---	---	147,693	
County Parks CFD 2006-1	90,960	---	90,960	---	---	---	
County Service Area No. 1	2,991,681	---	2,664,358	---	---	337,323	
County Service Area No. 10	1,519,125	---	1,281,376	---	---	237,749	
County Service Area No. 4-B	28,108	---	28,108	---	---	---	
County Service Area No. 4-C	10,853	---	19,592	---	---	(8,739)	
County Service Area No. 4-D	148	---	1,525	---	---	(1,377)	
Countywide Library Facilities Admin Fee	4,762,965	---	---	---	---	4,762,965	
Del Norte Oaks Park District	7,028	---	7,092	---	---	(64)	
Fixed Asset Revolving Fund	5,520	---	---	---	---	5,520	
Florin Vineyard No. 1 CFD 2016-2 Admin	585,880	---	---	---	---	585,880	
Foothill Park	622,599	---	---	---	---	622,599	
Gold River Station No. 7 Landscape CFD	107,295	---	91,298	---	---	15,997	
Juvenile Courthouse Project Debt Svc	2,432,018	---	2,216,812	---	---	215,206	
Laguna Community Facilities District	299,265	---	---	---	---	299,265	
Laguna Creek Ranch/Elliott Ranch CFD No. 1	9,020,271	---	3,426,263	---	---	5,594,008	
Laguna Stonelake CFD-Bond Proceeds	247,407	---	---	---	---	247,407	
Landscape Maintenance District	1,120,427	---	700,000	---	---	420,427	

Fund Balance - Special Districts and Other Agencies (Schedule 13)

Summary Schedules

State Controller Schedules County Budget Act January 2010 Edition, revision #1		County of Sacramento Special Districts and Other Agencies - Nonenterprise Fiscal Year 2023-24				Schedule 13	
		Total Fund Balance June 30, 2023		Less: Obligated Fund Balances		Actual	Estimated
District and Agency Name	1	2	3	4	5	6	
			Encumbrances	Nonspendable, Restricted and Committed	Assigned	Fund Balance Available June 30, 2023	
Special Districts and Other Agencies							
Mather Landscape Maintenance CFD	592,345	---	250,000	---	---	342,345	
Mather Public Facilities Financing Plan	766,661	---	---	---	---	766,661	
McClellan Park CFD	778,690	---	---	---	---	778,690	
Metro Air Park CFD	45,501,397	---	---	---	---	45,501,397	
Metro Air Park Impact Fees	29,827,617	---	---	---	---	29,827,617	
Metro Air Park Service Tax	739,402	---	---	---	---	739,402	
Mission Oaks Maint/Improvement District	343,213	---	341,443	---	---	1,770	
Mission Oaks Recreation and Park District	1,852,400	---	1,647,308	---	---	205,092	
Natomas Fire District	215,656	---	---	---	---	215,656	
Park Meadows CFD-Bond Proceeds	114,861	---	---	---	---	114,861	
Sacramento County Land Maintenance CFD	371,046	---	264,013	---	---	107,033	
Sunrise Recreation and Park District	1,494,370	---	164,370	---	---	1,330,000	
Vineyard Library Fund	1,312,496	---	---	---	---	1,312,496	
Vineyard Public Facilities Financing Plan	4,473,920	---	---	---	---	4,473,920	
Water Agency-Zone 11 Drainage Infra	41,295,122	---	36,033,522	---	---	5,261,600	
Water Agency-Zone 13	1,061,819	---	1,026,019	---	---	35,800	
Water Resources	19,370,675	---	12,639,687	---	---	6,730,988	
Total Special Districts and Other Agencies	\$ 192,043,334	\$ ---	\$ 66,532,902	\$ ---	\$ ---	\$ 125,510,432	

Special Districts and Other Agencies Summary - Obligated Fund Balances (Schedule 14)
 Summary Schedules

Fund Name and Fund Balance Descriptions		Obligated Fund Balances June 30, 2023	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
			Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors	
1	2	3	4	5	6	7	
Special Districts and Other Agencies							
2020 Refunding COPS Debt Svc	\$ 2,708,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 2,708,000	
Antelope Assessment	941,156	---	---	---	---	941,156	
County Parks CFD 2006-1	90,960	---	---	5,175	---	96,135	
County Service Area No. 1	2,654,358	---	---	126,506	---	2,780,864	
County Service Area No. 10	1,281,376	---	---	200,000	---	1,481,376	
County Service Area No. 4-B	28,108	---	---	---	---	28,108	
County Service Area No. 4-C	19,592	---	---	---	---	19,592	
County Service Area No. 4-D	1,525	---	---	---	---	1,525	
Del Norte Oaks Park District	7,092	---	---	3,650	---	10,742	
Gold River Station No. 7 Landscape CFD	91,298	---	---	5,343	---	96,641	
Juvenile Courthouse Project Debt Svc	2,216,812	---	---	---	---	2,216,812	
Laguna Creek Ranch/Elliott Ranch CFD No. 1	3,426,263	---	---	---	---	3,426,263	
Landscape Maintenance District	700,000	---	---	---	---	700,000	
Mather Landscape Maintenance CFD	250,000	---	---	---	---	250,000	
Mission Oaks Maint/Improvement District	341,443	---	---	---	---	341,443	
Mission Oaks Recreation and Park District	1,647,308	---	---	---	---	1,647,308	
Sacramento County Land Maintenance CFD	264,013	---	---	---	---	264,013	
Sunrise Recreation and Park District	164,370	---	---	---	---	164,370	
Water Agency-Zone 11 Drainage Infra	36,033,522	4,214,800	---	2,072,200	---	33,890,922	
Water Agency-Zone 13	1,026,019	687,094	---	---	---	338,925	
Water Resources	12,639,687	1,083,344	---	---	---	11,556,343	
Total Special Districts and Other Agencies	\$ 66,532,902	\$ 5,985,238	\$ ---	\$ 2,412,874	\$ ---	\$ 62,960,538	

Operation of Internal Service Funds (Schedule 10)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund			Dept Of Technology - (031A)	
Fiscal Year 2023-24		Fund Title		Technology		
		Service Activity				
Operating Detail	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Operating Revenues						
Charges for Services	\$ 102,239,688	\$ 111,981,353	\$ 128,891,021	\$		
Miscellaneous Revenues	17,731	27,240	20,000	\$		
Total Revenue	\$ 102,257,419	\$ 112,008,593	\$ 128,911,021	\$		
Operating Expenditures						
Salaries and Employee Benefits	\$ 57,986,033	\$ 64,996,014	\$ 73,712,080	\$		
Services and Supplies	29,778,458	39,673,571	46,452,036	\$		
Other Charges	651,715	754,019	416,692	\$		
Depreciation	5,521,306	5,647,133	5,503,490	\$		
Total Operating Expenses	\$ 93,937,512	\$ 111,070,737	\$ 126,084,298	\$		
Operating Income (Loss)	\$ 8,319,907	\$ 937,856	\$ 2,826,723	\$		
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets	\$ 1	\$ ---	\$ (5,593)	\$		
Total Nonoperating Revenues (Expenses)	\$ 1	\$ ---	\$ (5,593)	\$		
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)	\$ (2,202,340)	\$ (2,800,044)	\$ (2,771,036)	\$		
Capital Contributions	231,582	183,634	---	\$		
Change in Net Position	\$ 6,349,151	\$ (1,678,554)	\$ 50,094	\$		
Net Position - Beginning Balance	\$ 24,763,507	\$ 31,112,658	\$ 29,434,104	\$		
Equity and Other Account Adjustments	\$ ---	\$ ---	\$ ---	\$		
Net Position - Ending Balance	\$ 31,112,658	\$ 29,434,104	\$ 29,484,198	\$		

Operation of Internal Service Funds (Schedule 10)
 Proprietary Schedules

State Controller Schedules County Budget Act		County of Sacramento		Fund Title		Schedule 10	
		Operation of Internal Service Fund		Fixed Assets-Heavy Equipment - (034A)		Other General	
Fiscal Year 2023-24		Service Activity		Service Activity		Service Activity	
		2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
Operating Detail		2	3	4	5		
Operating Revenues							
Charges for Services	\$	3,501,125	3,678,037	3,912,984	\$		
Miscellaneous Revenues		30,744	427,467	153,677			
Total Revenue	\$	3,531,869	4,105,504	4,066,661	\$		
Operating Expenditures							
Depreciation	\$	---	---	---	\$		
Total Operating Expenses	\$	---	---	---	\$		
Operating Income (Loss)	\$	3,531,869	4,105,504	4,066,661	\$		
Nonoperating Revenues (Expenses)							
Gain or Loss on Sale of Capital Assets	\$	650,314	422,895	258,000	\$		
Total Nonoperating Revenues (Expenses)	\$	650,314	422,895	258,000	\$		
Income Before Capital Contributions and Transfers							
Transfers-In/(Out)	\$	171,264	171,660	---	\$		
Change in Net Position	\$	4,353,448	4,700,059	4,324,661	\$		
Net Position - Beginning Balance	\$	68,510,632	72,864,080	77,564,139	\$		
Equity and Other Account Adjustments	\$	---	---	---	\$		
Net Position - Ending Balance	\$	72,864,080	77,564,139	81,888,800	\$		
Capital Assets							
Capital Assets	\$	4,932,809	5,702,479	13,739,255	\$		

Operation of Internal Service Funds (Schedule 10)
 Proprietary Schedules

State Controller Schedules County Budget Act		County of Sacramento		Fund Title		Schedule 10			
		Operation of Internal Service Fund		General Services-Operations - (035A)		Other General			
Fiscal Year 2023-24		2021-22 Actual		2022-23 Actual Estimated X		2023-24 Recommended		2023-24 Adopted by the Board of Supervisors	
Operating Detail		1	2	3	4	5			
Operating Revenues									
Revenue from Use of Money & Property	\$	(0)	\$	378	\$	---	\$	---	\$
Charges for Services		151,753,518		169,217,621		190,235,381			
Miscellaneous Revenues		4,531,305		5,440,013		5,565,922			
Total Revenue	\$	156,284,823	\$	174,658,012	\$	195,801,303	\$		
Operating Expenditures									
Salaries and Employee Benefits	\$	53,076,761	\$	58,401,703	\$	71,114,932	\$		
Services and Supplies		87,109,236		97,957,762		106,119,962			
Other Charges		3,364,613		3,628,669		5,547,618			
Depreciation		11,652,959		12,335,943		15,010,567			
Total Operating Expenses	\$	155,203,569	\$	172,324,077	\$	197,793,079	\$		
Operating Income (Loss)	\$	1,081,254	\$	2,333,935	\$	(1,991,776)	\$		
Nonoperating Revenues (Expenses)									
Gain or Loss on Sale of Capital Assets	\$	(5,016)	\$	(39,850)	\$	(40,000)	\$		
Total Nonoperating Revenues (Expenses)	\$	(5,016)	\$	(39,850)	\$	(40,000)	\$		
Income Before Capital Contributions and Transfers									
Transfers-In/(Out)	\$	(939,962)	\$	(791,576)	\$	(771,527)	\$		
Capital Contributions		412,740		344,254		586,024			
Change in Net Position	\$	549,016	\$	1,846,763	\$	(2,217,279)	\$		
Net Position - Beginning Balance	\$	(14,051,011)	\$	(16,213,190)	\$	(14,366,427)	\$		
Equity and Other Account Adjustments	\$	(2,711,195)	\$	---	\$	---	\$		
Net Position - Ending Balance	\$	(16,213,190)	\$	(14,366,427)	\$	(16,583,706)	\$		
Capital Assets									
Capital Assets	\$	204,872	\$	351,080	\$	377,000	\$		

Operation of Internal Service Funds (Schedule 10)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund			General Services Capital Outlay - (036A)	
Fiscal Year 2023-24		Fund Title			Other General	
		Service Activity				
Operating Detail	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	1	2
1	2	3	4	5		
Operating Revenues						
Charges for Services	\$ 893,516	\$ 1,691,000	\$ 1,691,000	\$ 1,691,000		
Miscellaneous Revenues	83,906	1,621,293				
Total Revenue	\$ 977,422	\$ 3,312,293	\$ 1,691,000	\$ 1,691,000		
Operating Expenditures						
Other Charges	\$ ---	\$ 188,928	\$ ---	\$ ---		
Depreciation	---	---	---	---		
Total Operating Expenses	\$ ---	\$ 188,928	\$ ---	\$ ---		
Operating Income (Loss)	\$ 977,422	\$ 3,123,365	\$ 1,691,000	\$ 1,691,000		
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets	\$ 2,287,830	\$ 1,073,414	\$ 500,000	\$ 500,000		
Total Nonoperating Revenues (Expenses)	\$ 2,287,830	\$ 1,073,414	\$ 500,000	\$ 500,000		
Income Before Capital Contributions and Transfers						
	---	---	---	---		
Change in Net Position	\$ 3,265,252	\$ 4,196,779	\$ 2,191,000	\$ 2,191,000		
Net Position - Beginning Balance	\$ 41,685,342	\$ 45,914,096	\$ 50,110,875	\$ 50,110,875		
Equity and Other Account Adjustments	\$ 963,502	---	---	---		
Net Position - Ending Balance	\$ 45,914,096	\$ 50,110,875	\$ 52,301,875	\$ 52,301,875		
Capital Assets						
Capital Assets	\$ 6,521,260	\$ 15,457,579	\$ 8,015,820	\$ 8,015,820		

Operation of Internal Service Funds (Schedule 10)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund			Fiscal Year 2023-24	
		Fund Title			Liability Property Insurance - (037A)	
		Service Activity			Other General	
Operating Detail	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Operating Revenues						
Charges for Services	\$ 34,022,953	\$ 37,233,069	\$ 39,247,264	\$		
Miscellaneous Revenues	2,286,663	2,432,121	2,574,036			
Total Revenue	\$ 36,309,615	\$ 39,665,190	\$ 41,821,300	\$		
Operating Expenditures						
Services and Supplies	\$ 28,309,313	\$ 44,812,704	\$ 39,702,711	\$		
Other Charges	59,511	65,211	116,299			
Depreciation	---	2,290	2,290			
Total Operating Expenses	\$ 28,368,825	\$ 44,880,205	\$ 39,821,300	\$		
Operating Income (Loss)	\$ 7,940,791	\$ (5,215,015)	\$ 2,000,000	\$		
Nonoperating Revenues (Expenses)						
Total Nonoperating Revenues (Expenses)	\$ ---	\$ ---	\$ ---	\$ ---		
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)	\$ ---	\$ ---	\$ ---	\$ ---		
Change in Net Position	\$ 7,940,791	\$ (5,215,015)	\$ 2,000,000	\$		
Net Position - Beginning Balance	\$ (18,296,250)	\$ (13,285,468)	\$ (18,500,483)	\$		
Equity and Other Account Adjustments	\$ (2,930,009)	\$ ---	\$ ---	\$ ---		
Net Position - Ending Balance	\$ (13,285,468)	\$ (18,500,483)	\$ (16,500,483)	\$		

Operation of Internal Service Funds (Schedule 10)

Proprietary Schedules

State Controller Schedules County Budget Act		County of Sacramento		Fund Title		Schedule 10			
		Operation of Internal Service Fund		Dental Plan Insurance - (038A)		Other General			
Fiscal Year 2023-24		2021-22 Actual		2022-23 Actual Estimated X		2023-24 Recommended		2023-24 Adopted by the Board of Supervisors	
Operating Detail		2021-22 Actual		2022-23 Actual Estimated X		2023-24 Recommended		2023-24 Adopted by the Board of Supervisors	
1		2		3		4		5	
Operating Revenues									
Charges for Services		\$	16,737,899	\$	17,800,000	\$	17,800,000	\$	17,800,000
Total Revenue		\$	16,737,899	\$	17,800,000	\$	17,800,000	\$	17,800,000
Operating Expenditures									
Services and Supplies		\$	14,481,295	\$	17,800,000	\$	17,800,000	\$	17,800,000
Total Operating Expenses		\$	14,481,295	\$	17,800,000	\$	17,800,000	\$	17,800,000
Operating Income (Loss)		\$	2,256,604	\$	---	\$	---	\$	---
Nonoperating Revenues (Expenses)									
Total Nonoperating Revenues (Expenses)		\$	---	\$	---	\$	---	\$	---
Income Before Capital Contributions and Transfers									
Change in Net Position		\$	2,256,604	\$	---	\$	---	\$	---
Net Position - Beginning Balance		\$	7,606,167	\$	9,862,771	\$	9,862,771	\$	9,862,771
Equity and Other Account Adjustments		\$	---	\$	---	\$	---	\$	---
Net Position - Ending Balance		\$	9,862,771	\$	9,862,771	\$	9,862,771	\$	9,862,771

Operation of Internal Service Funds (Schedule 10)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund			Workers Compensation Insurance - (039A)	
Fiscal Year 2023-24		Fund Title			Other General	
		Service Activity				
Operating Detail	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5		
Operating Revenues						
Charges for Services	\$ 31,810,433	\$ 33,081,655	\$ 37,332,084	\$		
Miscellaneous Revenues	320,946	104,178	100,000			
Total Revenue	\$ 32,131,379	\$ 33,185,833	\$ 37,432,084	\$		
Operating Expenditures						
Services and Supplies	\$ 25,753,129	\$ 31,881,986	\$ 35,972,226	\$		
Other Charges	1,301,215	278,419	449,306			
Depreciation	10,550	5,275	10,552			
Total Operating Expenses	\$ 27,064,894	\$ 32,165,680	\$ 36,432,084	\$		
Operating Income (Loss)	\$ 5,066,484	\$ 1,020,153	\$ 1,000,000	\$		
Nonoperating Revenues (Expenses)						
Total Nonoperating Revenues (Expenses)	\$ ---	\$ ---	\$ ---	\$ ---		
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)	\$ ---	\$ ---	\$ ---	\$ ---		
Change in Net Position	\$ 5,066,484	\$ 1,020,153	\$ 1,000,000	\$		
Net Position - Beginning Balance	\$ (77,675,982)	\$ (81,281,117)	\$ (80,260,964)	\$		
Equity and Other Account Adjustments	\$ (8,671,619)	\$ ---	\$ ---	\$ ---		
Net Position - Ending Balance	\$ (81,281,117)	\$ (80,260,964)	\$ (79,260,964)	\$		

Operation of Internal Service Funds (Schedule 10)

Proprietary Schedules

State Controller Schedules County Budget Act		County of Sacramento Operation of Internal Service Fund Fiscal Year 2023-24		Fund Title		Schedule 10	
				Service Activity	Unemployment Insurance - (040A) Other General		
Operating Detail		2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1	2	3	4	5			
Operating Revenues							
Charges for Services	\$	3,083,620 \$	3,344,147 \$	2,355,487 \$			
Total Revenue	\$	3,083,620 \$	3,344,147 \$	2,355,487 \$			
Operating Expenditures							
Services and Supplies	\$	1,374,030 \$	892,031 \$	2,326,593 \$			
Other Charges		42,536	17,860	28,894			
Total Operating Expenses	\$	1,416,567 \$	909,891 \$	2,355,487 \$			
Operating Income (Loss)	\$	1,667,053 \$	2,434,256 \$	---			
Nonoperating Revenues (Expenses)							
		---	---	---			
Total Nonoperating Revenues (Expenses)	\$	---	---	---			
Income Before Capital Contributions and Transfers							
Transfers-In/(Out)	\$	---	---	---			
Capital Contributions		426,936	23,130	---			
Change in Net Position	\$	2,093,990 \$	2,457,386 \$	---			
Net Position - Beginning Balance	\$	2,359,839 \$	4,453,829 \$	6,911,215 \$			
Equity and Other Account Adjustments	\$	---	---	---			
Net Position - Ending Balance	\$	4,453,829 \$	6,911,215 \$	6,911,215 \$			

Operation of Internal Service Funds (Schedule 10)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund			Regional Radio Communications System - (059A)	
Fiscal Year 2023-24		Fund Title		Service Activity		
		2021-22 Actual		2022-23 Actual Estimated X		
Operating Detail		2023-24 Recommended		2023-24 Adopted by the Board of Supervisors		
1		2	3	4	5	
Operating Revenues						
Charges for Services	\$	5,509,212	\$	5,795,263	\$	5,923,012
Miscellaneous Revenues		553,854		380,000		379,355
Total Revenue	\$	6,063,066	\$	6,175,263	\$	6,302,367
Operating Expenditures						
Salaries and Employee Benefits	\$	1,424,909	\$	1,553,480	\$	1,639,952
Services and Supplies		1,690,084		1,955,307		1,901,875
Other Charges		8,084		13,140		---
Depreciation		2,663,364		2,500,000		2,382,369
Total Operating Expenses	\$	5,786,442	\$	6,021,927	\$	5,924,196
Operating Income (Loss)	\$	276,625	\$	153,336	\$	378,171
Nonoperating Revenues (Expenses)						
Interest/Investment (Expense) and/or (Loss)	\$	(369,751)	\$	(369,751)	\$	(369,751)
Interest/Investment Income and/or Gain		45,087		31,695		---
Total Nonoperating Revenues (Expenses)	\$	(324,664)	\$	(338,056)	\$	(369,751)
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)	\$	---	\$	400,000	\$	---
Capital Contributions		3,230		1,615		---
Change in Net Position	\$	(44,810)	\$	216,895	\$	8,420
Net Position - Beginning Balance	\$	17,863,687	\$	22,020,816	\$	22,237,711
Equity and Other Account Adjustments	\$	4,201,939	\$	---	\$	---
Net Position - Ending Balance	\$	22,020,816	\$	22,237,711	\$	22,246,131

Operation of Internal Service Funds (Schedule 10)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund			Board Of Retirement - (060A)	
Fiscal Year 2023-24		Fund Title			Other General	
		Service Activity				
Operating Detail	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	1	5
1	2	3	4	5		
Operating Expenditures						
Salaries and Employee Benefits	\$ 6,505,463	\$ 8,855,101	\$ 10,894,000	\$		
Services and Supplies	5,285,434	7,649,280	7,597,000			
Other Charges	---	223,789	17,505,000			
Depreciation	---	639,000	636,000			
Total Operating Expenses	\$ 11,790,897	\$ 17,367,170	\$ 36,632,000	\$		
Operating Income (Loss)	\$ (11,790,897)	\$ (17,367,170)	\$ (36,632,000)	\$		
Nonoperating Revenues (Expenses)						
Interest/Investment Income and/or Gain	\$ (797,014)	\$	---	\$		
Total Nonoperating Revenues (Expenses)	\$ (797,014)	\$	---	\$		
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)	\$	---	\$	---		
Capital Contributions	49,115	---	---	---		
Change in Net Position	\$ (12,538,796)	\$ (17,367,170)	\$ (36,632,000)	\$		
Net Position - Beginning Balance	\$	---	\$	---		
Equity and Other Account Adjustments	\$	---	\$	---		
Net Position - Ending Balance	\$	---	\$	---		

State Controller Schedules County Budget Act		County of Sacramento Operation of Enterprise Fund Fiscal Year 2023-24			Fund Title		Airport Maintenance - (041A)		Schedule 11	
				Service Activity		Airport				
		Operating Detail	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	1	2	3	4
Operating Revenues										
Licenses, Permits, & Franchises	\$	63,522	\$	72,372	\$	74,796	\$			
Fines, Forfeitures, & Penalties		8,037		12,533		13,370				
Revenue from Use of Money & Property		168,750,371		180,014,156		192,701,002				
Charges for Services		27,256,398		33,751,185		31,940,145				
Miscellaneous Revenues		25,209,971		25,479,737		27,133,641				
Total Revenue	\$	221,288,299	\$	239,329,983	\$	251,862,954	\$			
Operating Expenditures										
Salaries and Employee Benefits	\$	43,604,416	\$	46,215,032	\$	55,980,937	\$			
Services and Supplies		74,822,353		110,001,048		148,468,564				
Other Charges		4,643,362		4,287,746		4,267,843				
Depreciation		53,676,437		56,037,597		57,701,682				
Total Operating Expenses	\$	176,746,568	\$	216,541,423	\$	266,419,026	\$			
Operating Income (Loss)	\$	44,541,731	\$	22,788,560	\$	(14,556,072)	\$			
Nonoperating Revenues (Expenses)										
Interest/Investment (Expense) and/or (Loss)	\$	(33,314,701)	\$	(32,954,555)	\$	(33,000,000)	\$			
Gain or Loss on Sale of Capital Assets		2,653,555		97,096		---				
Interest/Investment Income and/or Gain		5,141		13,305,309		17,825,441				
Total Nonoperating Revenues (Expenses)	\$	(30,656,005)	\$	(19,552,150)	\$	(15,174,559)	\$			
Income Before Capital Contributions and Transfers										
Transfers-In/(Out)	\$	2,207,316	\$	---	\$	(10,000)	\$			
Capital Contributions		58,004,254		59,771,999		537,756				
Change in Net Position	\$	74,097,296	\$	63,008,409	\$	(29,202,875)	\$			
Net Position - Beginning Balance	\$	679,510,176	\$	742,273,255	\$	805,281,664	\$			

Operation of Enterprise Funds (Schedule 11)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund			Airport Maintenance - (041A)	
Fiscal Year 2023-24		Fund Title			Service Activity	
		2021-22 Actual			2022-23 Actual Estimated X	
		2023-24 Recommended			2023-24 Adopted by the Board of Supervisors	
Operating Detail		2021-22 Actual			2022-23 Actual Estimated X	
1		2			3	
		4			5	
Equity and Other Account Adjustments		\$	(11,334,217)	\$	---	\$
Net Position - Ending Balance		\$	742,273,255	\$	805,281,664	\$
						776,076,789

Operation of Enterprise Funds (Schedule 11)
 Proprietary Schedules

State Controller Schedules County Budget Act		County of Sacramento Operation of Enterprise Fund Fiscal Year 2023-24			Fund Title		Airport Capital Impr - (043A)		Schedule 11	
		2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	Service Activity	Airport	Airport		
Operating Detail	1	2	3	4	5					
Operating Expenditures										
Depreciation	\$	---	\$ 725,686	\$ 1,176,856	\$					
Total Operating Expenses	\$	---	\$ 725,686	\$ 1,176,856	\$					
Operating Income (Loss)	\$	---	\$ (725,686)	\$ (1,176,856)	\$					
Nonoperating Revenues (Expenses)										
Gain or Loss on Sale of Capital Assets	\$	---	\$	---	\$					
Interest/Investment Income and/or Gain		433,033	---	---	---					
Total Nonoperating Revenues (Expenses)	\$	433,033	\$	---	\$					
Income Before Capital Contributions and Transfers										
Transfers-In/(Out)	\$	126,802	\$	---	\$	10,000				
Capital Contributions		7,552,491	---	---	---					
Change in Net Position	\$	8,112,326	\$	(725,686)	\$	(1,166,856)				
Net Position - Beginning Balance	\$	150,365,191	\$	147,386,097	\$	146,660,411				
Equity and Other Account Adjustments	\$	(11,091,420)	\$	---	\$	---				
Net Position - Ending Balance	\$	147,386,097	\$	146,660,411	\$	145,493,555				
Capital Assets										
Capital Assets	\$	33,033,504	\$	68,879,546	\$	160,601,800				

Operation of Enterprise Funds (Schedule 11)

Proprietary Schedules

State Controller Schedules County Budget Act		County of Sacramento Operation of Enterprise Fund Fiscal Year 2023-24				Schedule 11			
		Fund Title		Solid Waste Ops - (051A)					
		Service Activity		Sanitation					
Operating Detail	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	1	2	3	4	5
Operating Revenues									
Fines, Forfeitures, & Penalties	\$	1,400	\$	---	\$	---	\$	---	\$
Revenue from Use of Money & Property		269,618		263,443		265,831		265,831	
Charges for Services		115,902,277		127,105,602		129,041,225		129,041,225	
Miscellaneous Revenues		5,239,894		7,502,311		4,785,240		4,785,240	
Total Revenue	\$	121,413,188	\$	134,871,356	\$	134,092,296	\$		
Operating Expenditures									
Salaries and Employee Benefits	\$	36,159,728	\$	42,590,597	\$	47,474,405	\$		
Services and Supplies		56,624,414		70,149,600		75,987,887			
Other Charges		3,228,160		4,367,066		4,197,270			
Depreciation		10,165,972		11,000,000		11,550,000			
Total Operating Expenses	\$	106,178,273	\$	128,107,263	\$	139,209,562	\$		
Operating Income (Loss)	\$	15,234,916	\$	6,764,093	\$	(5,117,266)	\$		
Nonoperating Revenues (Expenses)									
Gain or Loss on Sale of Capital Assets	\$	6,335,682	\$	5,727,284	\$	38,646,622	\$		
Interest/Investment Income and/or Gain		442,303		350,000		358,140			
Total Nonoperating Revenues (Expenses)	\$	6,777,985	\$	6,077,284	\$	39,004,762	\$		
Income Before Capital Contributions and Transfers									
Transfers-In/(Out)	\$	18,358	\$	2,124,262	\$	790,395	\$		
Capital Contributions		1,117,169		772,621		2,141,603			
Change in Net Position	\$	23,148,428	\$	15,738,260	\$	36,819,494	\$		
Net Position - Beginning Balance	\$	155,389,030	\$	172,909,466	\$	188,647,726	\$		
Equity and Other Account Adjustments	\$	(5,627,992)	\$	---	\$	---	\$		
Net Position - Ending Balance	\$	172,909,466	\$	188,647,726	\$	225,467,220	\$		

Operation of Enterprise Funds (Schedule 11)

Proprietary Schedules

State Controller Schedules County Budget Act		County of Sacramento Operation of Enterprise Fund Fiscal Year 2023-24		Fund Title		Schedule 11	
				Solid Waste Ops - (051A) Sanitation		Schedule 11	
Operating Detail		2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors		
1		2	3	4	5		
Capital Assets							
Capital Assets		\$	12,928,321 \$	57,896,261 \$	76,178,399 \$	---	

Operation of Enterprise Funds (Schedule 11)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund			Parking Enterprise - (056A)	
Fiscal Year 2023-24		Fund Title			Parking Enterprise	
		Service Activity			Parking Enterprise	
Operating Detail	2021-22 Actual	2022-23 Actual	2022-23 Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5		
Operating Revenues						
Revenue from Use of Money & Property	\$ 1,819,976	\$ 1,842,684	\$ 1,842,684	\$ 1,891,795	\$	---
Charges for Services	412,199	620,872	620,872	589,480		---
Miscellaneous Revenues	197,712	195,660	195,660	195,660		---
Total Revenue	\$ 2,429,887	\$ 2,659,216	\$ 2,659,216	\$ 2,676,935	\$	---
Operating Expenditures						
Salaries and Employee Benefits	\$ 374,977	\$ 366,135	\$ 366,135	\$ 502,367	\$	---
Services and Supplies	1,409,523	2,695,317	2,695,317	2,145,092		---
Other Charges	189,047	227,613	227,613	236,475		---
Depreciation	106,903	123,054	123,054	120,000		---
Total Operating Expenses	\$ 2,080,449	\$ 3,412,119	\$ 3,412,119	\$ 3,003,934	\$	---
Operating Income (Loss)	\$ 349,438	\$ (752,903)	\$ (752,903)	\$ (326,999)	\$	---
Nonoperating Revenues (Expenses)						
Interest/Investment Income and/or Gain	\$ 40,997	\$ 45,000	\$ 45,000	\$ 45,000	\$	---
Total Nonoperating Revenues (Expenses)	\$ 40,997	\$ 45,000	\$ 45,000	\$ 45,000	\$	---
Income Before Capital Contributions and Transfers						
Capital Contributions	\$ 7,735	\$ 6,459	\$ 6,459	\$ ---	\$	---
Change in Net Position	\$ 398,170	\$ (701,444)	\$ (701,444)	\$ (281,999)	\$	---
Net Position - Beginning Balance	\$ 7,874,466	\$ 8,224,162	\$ 8,224,162	\$ 7,522,718	\$	---
Equity and Other Account Adjustments	\$ (48,474)	\$ ---	\$ ---	\$ ---	\$	---
Net Position - Ending Balance	\$ 8,224,162	\$ 7,522,718	\$ 7,522,718	\$ 7,240,719	\$	---
Capital Assets						
Capital Assets	\$ 88,098	\$ ---	\$ ---	\$ ---	\$	---

Operation of Enterprise Funds (Schedule 11)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund			Public Works Transit Program - (068A)	
Fiscal Year 2023-24		Fiscal Year 2023-24			Transportation Systems	
		Service Activity				
Operating Detail		2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5		
Operating Revenues						
Charges for Services	\$	78,728	\$	86,000	\$	86,000
Total Revenue	\$	78,728	\$	86,000	\$	86,000
Operating Expenditures						
Services and Supplies	\$	402,309	\$	416,278	\$	786,713
Other Charges		1,586,230		2,005,000		2,230,000
Depreciation		455,281		480,000		317,822
Total Operating Expenses	\$	2,443,820	\$	2,901,278	\$	3,334,535
Operating Income (Loss)	\$	(2,365,092)	\$	(2,815,278)	\$	(3,248,535)
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets	\$	7,100	\$	---	\$	18,000
Interest/Investment Income and/or Gain		1,052,160		1,347,980		1,608,173
Total Nonoperating Revenues (Expenses)	\$	1,059,260	\$	1,347,980	\$	1,626,173
Income Before Capital Contributions and Transfers						
Capital Contributions	\$	2,112,256	\$	1,313,000	\$	1,769,540
Change in Net Position	\$	806,423	\$	(154,298)	\$	147,178
Net Position - Beginning Balance	\$	2,327,188	\$	3,133,611	\$	2,979,313
Equity and Other Account Adjustments	\$	---	\$	---	\$	---
Net Position - Ending Balance	\$	3,133,611	\$	2,979,313	\$	3,126,491
Capital Assets						
Capital Assets	\$	---	\$	---	\$	465,000

Operation of Enterprise Funds (Schedule 11)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund			Regional Sanitation District - (261A)	
Fiscal Year 2023-24		Fiscal Year 2023-24			Other Health and Sanitation	
		Service Activity				
Operating Detail		2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5		
Operating Revenues						
Charges for Services	\$	65,508,927	\$ 71,349,758	\$ 78,694,954	\$	---
Total Revenue	\$	65,508,927	\$ 71,349,758	\$ 78,694,954	\$	---
Operating Expenditures						
Salaries and Employee Benefits	\$	65,508,927	\$ 71,349,758	\$ 78,694,954	\$	---
Total Operating Expenses	\$	65,508,927	\$ 71,349,758	\$ 78,694,954	\$	---
Operating Income (Loss)	\$	---	---	---	\$	---
Nonoperating Revenues (Expenses)						
Interest/Investment Income and/or Gain	\$	---	\$ ---	\$ ---	\$	---
Total Nonoperating Revenues (Expenses)	\$	---	\$ ---	\$ ---	\$	---
Income Before Capital Contributions and Transfers						
Capital Contributions	\$	---	\$ ---	\$ ---	\$	---
Change in Net Position	\$	---	\$ ---	\$ ---	\$	---
Net Position - Beginning Balance	\$	---	\$ ---	\$ ---	\$	---
Equity and Other Account Adjustments	\$	---	\$ ---	\$ ---	\$	---
Net Position - Ending Balance	\$	---	\$ ---	\$ ---	\$	---
Capital Assets						
Capital Assets	\$	---	\$ ---	\$ ---	\$	---

Operation of Enterprise Funds (Schedule 11)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund			Sacramento Area Sewer District - (267A)	
Fiscal Year 2023-24		Fiscal Year 2023-24			Other Health and Sanitation	
		Service Activity				
Operating Detail		2021-22 Actual	2022-23 Actual	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1	2	3	4	5		
Operating Revenues						
Charges for Services	\$	45,445,096	\$	49,764,804	\$	53,938,972
Total Revenue	\$	45,445,096	\$	49,764,804	\$	53,938,972
Operating Expenditures						
Salaries and Employee Benefits	\$	45,445,096	\$	49,764,804	\$	53,938,972
Total Operating Expenses	\$	45,445,096	\$	49,764,804	\$	53,938,972
Operating Income (Loss)	\$	---	\$	---	\$	---
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets	\$	---	\$	---	\$	---
Interest/Investment Income and/or Gain	---	---	---	---	---	---
Total Nonoperating Revenues (Expenses)	\$	---	\$	---	\$	---
Income Before Capital Contributions and Transfers						
Capital Contributions	\$	---	\$	---	\$	---
Change in Net Position	\$	---	\$	---	\$	---
Net Position - Beginning Balance	\$	---	\$	---	\$	---
Equity and Other Account Adjustments	\$	---	\$	---	\$	---
Net Position - Ending Balance	\$	---	\$	---	\$	---
Capital Assets						
Capital Assets	\$	---	\$	---	\$	---

Operation of Enterprise Funds (Schedule 11)

Proprietary Schedules

State Controller Schedules County Budget Act		County of Sacramento Operation of Enterprise Fund Fiscal Year 2023-24				Schedule 11			
		Fund Title		Water Agency-Zone 40 - (320A)					
		Service Activity		Water Supply					
Operating Detail	2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	1	2	3	4	5
Operating Revenues									
Licenses, Permits, & Franchises	\$	636,113	\$	357,200	\$	357,200	\$	357,200	\$
Fines, Forfeitures, & Penalties		31,357		42,000		25,000		25,000	
Charges for Services		103,350,438		95,485,101		99,925,880		99,925,880	
Miscellaneous Revenues		4,828,521		2,666,752		3,242,500		3,242,500	
Total Revenue	\$	108,846,429	\$	98,551,053	\$	103,550,580	\$	103,550,580	\$
Operating Expenditures									
Salaries and Employee Benefits	\$	15,518,845	\$	17,126,694	\$	21,114,007	\$	21,114,007	\$
Services and Supplies		14,185,017		18,414,446		21,742,258		21,742,258	
Other Charges		3,423,982		5,338,400		5,866,500		5,866,500	
Depreciation		20,883,381		21,900,900		20,900,900		20,900,900	
Total Operating Expenses	\$	54,011,225	\$	62,780,440	\$	69,623,665	\$	69,623,665	\$
Operating Income (Loss)	\$	54,835,204	\$	35,770,613	\$	33,926,915	\$	33,926,915	\$
Nonoperating Revenues (Expenses)									
Interest/Investment (Expense) and/or (Loss)	\$	(10,569,557)	\$	(14,023,500)	\$	(12,005,300)	\$	(12,005,300)	\$
Gain or Loss on Sale of Capital Assets		1,825		3,000		50,000,000		50,000,000	
Interest/Investment Income and/or Gain		1,897,107		2,528,042		2,561,977		2,561,977	
Total Nonoperating Revenues (Expenses)	\$	(8,670,625)	\$	(11,492,458)	\$	40,556,677	\$	40,556,677	\$
Income Before Capital Contributions and Transfers									
Transfers-In/(Out)	\$	---	\$	(68,100)	\$	(67,500)	\$	(67,500)	\$
Capital Contributions		243,734		1,114,825		---		---	
Change in Net Position	\$	46,408,313	\$	25,324,880	\$	74,416,092	\$	74,416,092	\$
Net Position - Beginning Balance	\$	618,529,303	\$	665,953,463	\$	691,278,343	\$	691,278,343	\$
Equity and Other Account Adjustments	\$	1,015,847	\$	---	\$	---	\$	---	\$

Operation of Enterprise Funds (Schedule 11)

Proprietary Schedules

State Controller Schedules		County of Sacramento				Schedule 11
County Budget Act		Operation of Enterprise Fund				
		Fiscal Year 2023-24				
		Service Activity		Water Agency-Zone 40 - (320A)		
		Water Supply		Water Supply		
Operating Detail		2021-22 Actual	2022-23 Actual Estimated X	2023-24 Recommended	2023-24 Adopted by the Board of Supervisors	
1		2	3	4	5	
	Net Position - Ending Balance	\$ 665,953,463	\$ 691,278,343	\$ 765,694,435	\$	---
Capital Assets						
	Capital Assets	\$ 28,740,766	\$ 63,159,851	\$ 93,435,790	\$	---

Summary of Positions

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Summary of Positions - June/Recommended

Permanent Position Summary by Fund

Fund	Fund Name	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
001	General Fund	9,935.9	10,006.9	10,175.3
005	Department Of Transportation	250.7	251.1	255.1
010	Environmental Management	118.0	117.0	117.0
013	First 5 Sacramento Commission	12.0	12.0	14.0
020	Economic Development	16.0	16.0	16.0
021	DCS-Building Permits & Inspection	258.0	258.0	268.0
028	Connector Joint Powers Authority	3.0	3.0	3.0
029	SSHCP Plan Admin	1.0	1.0	1.0
031	Dept Of Technology	418.0	418.0	433.0
035	Administrative Services-GS	456.0	456.0	475.0
041	Airport Maintenance	358.0	358.0	368.0
051	Solid Waste Ops	322.0	322.0	323.0
056	Parking Enterprise	5.0	5.0	5.0
059	Regional Radio Communications System	9.0	9.0	9.0
060	Board Of Retirement	63.0	64.0	76.0
261	Regional Sanitation District	452.0	452.0	456.0
267	Sacramento Area Sewer District	324.0	324.0	327.0
320	Water Agency-Zone 40	144.0	144.0	147.0
322	Stormwater Utility District	133.6	133.6	133.6
PERMANENT COUNTY TOTAL		13,279.2	13,350.6	13,602.0

Summary of Positions - June/Recommended

Position Summary by Department

3210000BU - Agricultural Comm-Sealer Of Wts & Meas

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27610	Accounting Technician		\$4,546 -- \$5,526	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
27551	Agricultural Comm Dir Wts and Measures	EX	\$12,754 -- \$14,062	1.0	1.0	1.0
27694	Chief Dep Ag Comm Sealer Wts & Measures		\$9,992 -- \$11,017	1.0	1.0	1.0
27809	Dep Agric Commis Sealer Wts and Meas		\$7,784 -- \$9,463	3.0	3.0	3.0
27597	Sr Agricultural & Stnds Inspector		\$7,073 -- \$8,595	15.0	15.0	15.0
29433	Sr Agricultural & Stnds Insp K9 Hdlr		\$7,073 -- \$8,595	2.0	2.0	2.0
27601	Sr Agricultural & Stnds Program Aide	LT	\$4,059 -- \$4,934	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				26.0	26.0	26.0
3210000BU - Agricultural Comm-Sealer Of Wts & Meas SUBTOTAL				26.0	26.0	26.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3400000BU - Airport System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27548	Accountant		\$5,949 -- \$7,229	3.0	3.0	4.0
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	2.0	2.0	2.0
27560	Accounting Mgr		\$9,763 -- \$10,765	2.0	2.0	2.0
27610	Accounting Technician		\$4,546 -- \$5,526	2.0	2.0	2.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	12.0	12.0	16.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	3.0	4.0	4.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	3.0	3.0	4.0
27558	Airfield Superintendent		\$9,336 -- \$11,350	1.0	1.0	1.0
29313	Airport Chief Administrative Officer		\$16,025 -- \$17,668	1.0	1.0	1.0
27580	Airport Economic Development Specialist		\$8,503 -- \$9,375	6.0	6.0	6.0
29557	Airport Mgr		\$10,293 -- \$11,350	15.0	15.0	15.0
29445	Airport Operations Dispatcher		\$4,330 -- \$5,263	15.0	15.0	15.0
27584	Airport Operations Officer		\$7,734 -- \$8,526	25.0	25.0	27.0
27585	Airport Operations Wkr		\$3,864 -- \$4,698	28.0	28.0	28.0
27586	Airport Planner		\$8,503 -- \$9,375	3.0	3.0	3.0
27588	Airport Technical Asst		\$7,734 -- \$8,526	2.0	2.0	1.0
27534	Assoc Admin Analyst Lv 2		\$7,062 -- \$8,585	1.0	0.0	0.0
27706	Assoc Civil Engineer		\$8,712 -- \$10,589	2.0	2.0	3.0
27902	Assoc Engineer Architect		\$8,712 -- \$10,589	2.0	2.0	2.0
27908	Asst Engineer Architect Lv 1		\$5,792 -- \$6,385	0.0	0.0	1.0
27909	Asst Engineer Architect Lv 2		\$6,968 -- \$8,893	1.0	1.0	1.0
27710	Asst Engineer - Civil Lv 1		\$5,792 -- \$6,385	1.0	0.0	0.0
27711	Asst Engineer - Civil Lv 2		\$6,968 -- \$8,893	1.0	2.0	1.0
27562	Automotive Technician		\$5,573 -- \$6,143	1.0	1.0	1.0
29237	Construction Management Specialist		\$6,641 -- \$8,475	2.0	2.0	4.0
29236	Construction Management Supervisor		\$8,296 -- \$10,083	1.0	1.0	1.0
27805	Custodian Lv 2		\$3,330 -- \$4,047	26.0	26.0	23.0
29593	Customer Svc Officer		\$10,534 -- \$11,614	1.0	1.0	1.0
29651	Dep Director Airport Commercial Dev		\$13,627 -- \$15,024	1.0	1.0	1.0
27829	Dep Director Airport Finance and Admin		\$13,627 -- \$15,024	1.0	1.0	1.0
27830	Dep Director Airport Ops and Maint		\$13,627 -- \$15,024	1.0	1.0	1.0
27811	Dir of Airports	EX	\$19,823 -- \$21,856	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$4,591 -- \$5,583	1.0	1.0	1.0
28957	Environmental Specialist 3		\$7,553 -- \$9,180	1.0	1.0	1.0
28958	Environmental Specialist 4		\$9,322 -- \$10,278	1.0	1.0	1.0
28956	Environmental Specialist Lv 2		\$6,328 -- \$7,692	1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3400000BU - Airport System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27935	Equipment Technician		\$6,248 -- \$6,890	4.0	4.0	5.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
29594	Fire Battalion Chief SCAF (24)		\$9,349 -- \$10,306	3.0	3.0	3.0
29301	Fire Battalion Chief SCAF (40)		\$9,347 -- \$10,306	1.0	1.0	1.0
29157	Fire Captain SCAF (24)		\$7,610 -- \$8,389	9.0	9.0	9.0
29161	Fire Captain SCAF (40)		\$7,607 -- \$8,388	1.0	1.0	1.0
27656	Fire Chief SCAF		\$10,664 -- \$11,757	1.0	1.0	1.0
29649	Fire Engineer SCAF (24)		\$6,918 -- \$7,627	12.0	12.0	12.0
29160	Firefighter SCAF Lv 2 (24)		\$5,702 -- \$6,932	6.0	6.0	6.0
29293	Fleet Manager		\$8,734 -- \$10,619	1.0	1.0	1.0
27955	Fleet Service Wkr		\$4,207 -- \$5,113	3.0	3.0	2.0
29647	Fleet Supervisor		\$6,598 -- \$8,019	2.0	2.0	2.0
28048	Highway Maintenance Supv		\$6,274 -- \$7,626	4.0	4.0	5.0
28050	Highway Maintenance Wkr		\$4,597 -- \$5,588	9.0	9.0	9.0
28040	Highway Maint Equipment Operator		\$5,395 -- \$6,559	6.0	6.0	6.0
28172	Maintenance Wkr		\$3,620 -- \$4,400	2.0	2.0	2.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	1.0	1.0	1.0
28215	Office Specialist Lv 2		\$3,794 -- \$4,611	1.0	1.0	1.0
28283	Park Maintenance Superintendent		\$6,460 -- \$7,854	1.0	1.0	1.0
28284	Park Maintenance Supv		\$5,543 -- \$6,737	2.0	2.0	2.0
28286	Park Maintenance Wkr 1		\$3,671 -- \$4,463	17.0	17.0	17.0
28287	Park Maintenance Wkr 2		\$4,007 -- \$4,870	4.0	4.0	4.0
29562	Planning Technician		\$4,711 -- \$5,726	1.0	1.0	1.0
28244	Principal Engineer/Architect		\$12,468 -- \$13,746	0.0	0.0	1.0
28245	Principal Engineering Technician		\$5,968 -- \$7,617	1.0	1.0	1.0
29017	Public Information Officer		\$6,109 -- \$7,426	1.0	1.0	1.0
29322	Real Estate Specialist		\$4,134 -- \$5,026	1.0	1.0	0.0
28399	Safety Specialist		\$7,290 -- \$8,861	1.0	1.0	1.0
29086	Safety Technician		\$5,639 -- \$6,855	0.0	1.0	1.0
28379	Secretary Conf		\$4,162 -- \$5,059	1.0	0.0	0.0
27545	Sr Accountant		\$7,134 -- \$8,670	2.0	2.0	2.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	2.0	2.0	2.0
27564	Sr Accounting Mgr		\$10,534 -- \$11,614	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$10,534 -- \$11,614	1.0	1.0	1.0
27555	Sr Airport Economic Dev Specialist		\$8,480 -- \$10,309	3.0	3.0	3.0
29558	Sr Airport Mgr		\$11,323 -- \$12,484	3.0	3.0	5.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3400000BU - Airport System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
29655	Sr Airport Operations Dispatcher		\$4,798 -- \$5,834	3.0	3.0	3.0
28902	Sr Airport Operations Worker		\$4,490 -- \$5,456	19.0	18.0	19.0
27587	Sr Airport Planner		\$9,352 -- \$10,311	2.0	2.0	2.0
29648	Sr Automotive Technician		\$6,130 -- \$6,758	1.0	1.0	1.0
27709	Sr Civil Engineer		\$11,334 -- \$12,496	1.0	1.0	1.0
27906	Sr Engineer Architect		\$11,334 -- \$12,496	1.0	1.0	1.0
27936	Sr Equipment Technician		\$6,876 -- \$7,582	3.0	3.0	3.0
28051	Sr Highway Maintenance Wkr		\$4,997 -- \$6,074	14.0	14.0	14.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	7.0	8.0	9.0
28212	Sr Office Specialist		\$4,057 -- \$4,932	2.0	2.0	2.0
28285	Sr Park Maintenance Wkr		\$4,343 -- \$5,279	4.0	4.0	4.0
29018	Sr Public Information Officer		\$7,280 -- \$8,849	1.0	1.0	1.0
29566	Sr Storekeeper Fleet Services		\$4,564 -- \$5,548	1.0	1.0	1.0
28364	Stock Clerk		\$3,382 -- \$4,111	7.0	7.0	6.0
28468	Storekeeper 1		\$3,953 -- \$4,804	2.0	2.0	2.0
28469	Storekeeper 2		\$4,183 -- \$5,082	1.0	1.0	1.0
29565	Storekeeper Fleet Services		\$4,153 -- \$5,047	2.0	2.0	2.0
27746	Supv Communication Ops Dispatcher		\$5,065 -- \$6,159	3.0	3.0	3.0
27804	Supv Custodian 1		\$3,556 -- \$4,322	3.0	3.0	2.0
27806	Supv Custodian 2		\$4,122 -- \$5,009	1.0	1.0	1.0
27959	Supv Engineering Technician		\$7,238 -- \$8,797	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				358.0	358.0	368.0
29164	Firefighter SCAF Lv 2 (40)	RA	5,702 -- 6,932	5.0	5.0	5.0
POSITION TYPE SUBTOTAL				5.0	5.0	5.0
3400000BU - Airport System SUBTOTAL				363.0	363.0	373.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3220000BU - Animal Care Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27610	Accounting Technician		\$4,546 -- \$5,526	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
29144	Animal Care Attendant		\$3,803 -- \$4,623	22.0	22.0	22.0
29614	Animal Care Program Coordinator		\$4,645 -- \$5,646	2.0	2.0	2.0
27552	Animal Control Officer		\$4,257 -- \$5,174	14.0	14.0	14.0
29273	Animal Shelter Volunteer Program Coord		\$5,830 -- \$7,088	1.0	1.0	1.0
29583	Asst Director Animal Care Services		\$11,254 -- \$12,407	1.0	1.0	1.0
27783	Clerical Supv 1		\$4,219 -- \$5,127	1.0	1.0	1.0
27808	Dir of Animal Care Services	EX	\$12,754 -- \$14,062	1.0	1.0	1.0
28204	Office Assistant Lv 1		\$3,185 -- \$3,873	0.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	6.0	5.0	5.0
28215	Office Specialist Lv 2		\$3,794 -- \$4,611	1.0	1.0	1.0
29278	Registered Veterinary Technician		\$4,865 -- \$5,914	7.0	7.0	7.0
27553	Sr Animal Control Officer		\$4,645 -- \$5,646	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	2.0	2.0	2.0
27554	Supv Animal Control Officer		\$6,103 -- \$7,417	2.0	2.0	2.0
29304	Veterinarian		\$9,538 -- \$11,593	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				67.0	67.0	67.0
3220000BU - Animal Care Services SUBTOTAL				67.0	67.0	67.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3610000BU - Assessor

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	1.0	1.0
27596	Assessment Supv		\$4,409 -- \$5,360	1.0	1.0	1.0
27612	Assessment Technician		\$4,196 -- \$5,103	10.0	10.0	10.0
29470	Assessor		\$19,324 -- \$19,324	1.0	1.0	1.0
27525	Assoc Auditor Appraiser		\$6,340 -- \$7,706	5.0	5.0	5.0
28339	Assoc Real Property Appraiser		\$6,340 -- \$7,706	25.0	25.0	25.0
27606	Asst Assessor	EX	\$14,755 -- \$14,755	1.0	1.0	1.0
27533	Auditor Appraiser Lv 2		\$5,399 -- \$6,563	4.0	4.0	4.0
28905	Chief Appraiser		\$11,649 -- \$12,842	6.0	6.0	6.0
27846	Data Entry Operator HOLD		\$3,253 -- \$3,953	1.0	0.0	0.0
29291	Geographic Info System Analyst Lv 2		\$7,175 -- \$9,159	2.0	2.0	2.0
29303	Geographic Info Systems Technician 3		\$5,258 -- \$6,392	2.0	2.0	2.0
29608	Info Tech Applications Analyst 3		\$7,915 -- \$10,100	1.0	1.0	1.0
29609	Info Tech Applications Analyst Lv 1		\$6,462 -- \$8,249	0.0	2.0	2.0
29610	Info Tech Applications Analyst Lv 2		\$7,175 -- \$9,159	4.0	2.0	2.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,175 -- \$9,159	1.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	1.0	1.0	1.0
28215	Office Specialist Lv 2		\$3,794 -- \$4,611	12.0	13.0	13.0
28342	Real Property Appraiser Lv 1		\$4,473 -- \$5,439	2.0	4.0	4.0
28343	Real Property Appraiser Lv 2		\$5,399 -- \$6,563	19.0	17.0	17.0
27529	Sr Auditor Appraiser		\$6,979 -- \$8,484	3.0	3.0	3.0
28212	Sr Office Specialist		\$4,057 -- \$4,932	17.0	17.0	17.0
28340	Sr Real Property Appraiser		\$6,979 -- \$8,484	16.0	16.0	16.0
27530	Supv Auditor Appraiser		\$7,603 -- \$9,242	2.0	2.0	2.0
29589	Supv Information Technology Analyst		\$9,150 -- \$11,122	2.0	2.0	2.0
28341	Supv Real Property Appraiser		\$7,603 -- \$9,242	9.0	9.0	9.0
POSITION TYPE SUBTOTAL				151.0	151.0	151.0
3610000BU - Assessor SUBTOTAL				151.0	151.0	151.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7860000BU - Board Of Retirement

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27548	Accountant		\$5,949 -- \$7,229	2.0	2.0	2.0
27560	Accounting Mgr		\$9,763 -- \$10,765	2.0	2.0	2.0
27610	Accounting Technician		\$4,546 -- \$5,526	2.0	2.0	3.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
29597	Asst Retirement Admin-Benefits Rng B	EX	\$16,354 -- \$19,877	1.0	1.0	1.0
29598	Asst Retirement Admin-Enterprise Rng B	EX	\$16,354 -- \$19,877	0.0	1.0	1.0
29599	Asst Retirement Admin-Investment Rng B	EX	\$16,354 -- \$19,877	1.0	1.0	1.0
29600	Asst Retirement Admin-Operations Rng B	EX	\$16,354 -- \$19,877	1.0	1.0	1.0
29595	Chief Investment Officer Retirement RngB	EX	\$19,047 -- \$23,152	1.0	1.0	1.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
27523	Information Technology Technician Lv 1		\$3,927 -- \$5,012	1.0	0.0	0.0
27522	Information Technology Technician Lv 2		\$4,313 -- \$5,505	0.0	0.0	1.0
29610	Info Tech Applications Analyst Lv 2		\$7,175 -- \$9,159	1.0	1.0	1.0
28918	Info Tech Business Systems Analyst 3		\$7,915 -- \$10,100	0.0	0.0	1.0
27519	Info Tech Systems Supp Spec Lv 2		\$5,987 -- \$7,642	0.0	1.0	1.0
28213	Office Specialist Lv 1		\$3,375 -- \$4,102	2.0	4.0	4.0
28215	Office Specialist Lv 2		\$3,794 -- \$4,611	6.0	4.0	6.0
28232	Paralegal		\$4,494 -- \$5,461	1.0	1.0	2.0
28318	Retirement Administrator	EX	\$17,948 -- \$22,908	1.0	1.0	1.0
29488	Retirement Benefits Specialist Lv 1		\$4,049 -- \$4,920	1.0	6.0	6.0
29489	Retirement Benefits Specialist Lv 2		\$4,457 -- \$5,416	14.0	9.0	12.0
29596	Retirement General Counsel Rng B	EX	\$17,434 -- \$21,191	1.0	1.0	1.0
29406	Retirement Investment Analyst Lv 2		\$7,290 -- \$8,861	1.0	1.0	1.0
29274	Retirement Services Analyst		\$7,290 -- \$8,861	3.0	3.0	3.0
29031	Retirement Services Manager		\$10,534 -- \$11,614	2.0	2.0	2.0
29032	Retirement Services Supervisor		\$5,898 -- \$7,168	3.0	3.0	4.0
27545	Sr Accountant		\$7,134 -- \$8,670	3.0	3.0	3.0
27564	Sr Accounting Mgr		\$10,534 -- \$11,614	1.0	1.0	1.0
29018	Sr Public Information Officer		\$7,280 -- \$8,849	1.0	1.0	1.0
29490	Sr Retirement Benefits Specialist		\$5,127 -- \$6,232	5.0	5.0	7.0
29642	Sr Retirement Investment Officer		\$12,714 -- \$14,017	2.0	2.0	2.0
29589	Supv Information Technology Analyst		\$9,150 -- \$11,122	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				63.0	64.0	76.0

7860000BU - Board Of Retirement SUBTOTAL				63.0	64.0	76.0
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Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

4050000BU - Board of Supervisors

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27527	Admin Asst Board of Supervisors	EX	\$9,195 -- \$11,176	5.0	5.0	5.0
29465	Member, Board of Supervisors District 1		\$10,259 -- \$10,259	1.0	1.0	1.0
29466	Member, Board of Supervisors District 2		\$10,259 -- \$10,259	1.0	1.0	1.0
29467	Member, Board of Supervisors District 3		\$10,259 -- \$10,259	1.0	1.0	1.0
29468	Member, Board of Supervisors District 4		\$10,259 -- \$10,259	1.0	1.0	1.0
29469	Member, Board of Supervisors District 5		\$10,259 -- \$10,259	1.0	1.0	1.0
28388	Secretary To Member Brd of Supervisors		\$5,540 -- \$6,732	5.0	5.0	5.0
28359	Special Asst Board of Supervisors Rng A	LT	\$6,098 -- \$7,412	8.0	8.0	8.0
29582	Special Asst Board Of Supervisors Rng B	LT	\$6,404 -- \$7,784	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				24.0	24.0	24.0
4050000BU - Board of Supervisors SUBTOTAL				24.0	24.0	24.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

780000BU - Child, Family and Adult Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27548	Accountant		\$5,949 -- \$7,229	4.0	4.0	4.0
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	18.0	18.0	18.0
27560	Accounting Mgr		\$9,763 -- \$10,765	2.0	3.0	3.0
27610	Accounting Technician		\$4,546 -- \$5,526	3.0	3.0	2.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	19.0	18.0	19.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	15.0	16.0	17.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	5.0	5.0	5.0
27681	Chief Departmental Admin Svcs		\$11,598 -- \$12,787	1.0	1.0	1.0
28909	Child Development Specialist 1		\$3,224 -- \$3,918	11.0	10.5	10.5
28908	Child Development Specialist 2		\$4,268 -- \$5,188	2.0	2.0	2.0
27693	Child Development Supv 2		\$5,618 -- \$6,827	1.0	1.0	1.0
27783	Clerical Supv 1		\$4,219 -- \$5,127	1.0	1.0	0.0
27786	Clerical Supv 2		\$4,645 -- \$5,648	10.0	10.0	11.0
27834	Dep Director Human Services		\$14,201 -- \$15,658	3.0	3.0	3.0
27872	Dep Public Guardian/Conservator Lv 2		\$4,999 -- \$6,076	4.0	4.0	4.0
29586	Dir of Child Family and Adult Services	EX	\$18,936 -- \$20,876	1.0	1.0	1.0
27954	Estate Inventory Specialist		\$3,848 -- \$4,678	3.0	3.0	3.0
27947	Estate Property Officer		\$5,543 -- \$6,737	1.0	1.0	1.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
27999	Family Service Supv		\$3,871 -- \$4,706	8.0	8.0	8.0
28003	Family Service Wkr Lv 1		\$3,119 -- \$3,793	1.0	3.0	3.0
28005	Family Service Wkr Lv 2		\$3,386 -- \$4,115	71.0	69.0	69.0
28056	Health Program Mgr		\$10,554 -- \$11,635	1.0	1.0	1.0
28062	Human Services Division Mgr Rng B		\$11,209 -- \$13,624	8.0	8.0	8.0
28063	Human Services Program Mgr		\$9,263 -- \$11,261	21.0	21.0	22.0
28065	Human Services Program Planner Rng B		\$9,275 -- \$10,227	36.0	38.0	40.0
28066	Human Services Program Specialist		\$7,054 -- \$8,576	31.0	32.0	33.0
29106	Human Svcs Q & R Spec		\$4,993 -- \$6,069	1.0	1.0	1.0
28435	Human Svcs Social Wkr		\$5,385 -- \$6,545	113.0	96.0	108.0
28442	Human Svcs Social Wkr AfricAmer CL Rng B		\$5,789 -- \$7,036	4.0	7.0	7.0
28444	Human Svcs Social Wkr African Amer CL		\$5,385 -- \$6,545	2.0	2.0	2.0
28438	Human Svcs Social Wkr Armenian LC		\$5,385 -- \$6,545	1.0	1.0	1.0
28447	Human Svcs Social Wkr Chinese LC		\$5,385 -- \$6,545	3.0	3.0	3.0
29176	Human Svcs Social Wkr Hmong LC		\$5,385 -- \$6,545	1.0	3.0	3.0
28456	Human Svcs Social Wkr Lao LC		\$5,385 -- \$6,545	3.0	2.0	2.0
28441	Human Svcs Social Wkr Native Amer C RngB		\$5,789 -- \$7,036	1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

780000BU - Child, Family and Adult Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
29178	Human Svcs Social Wkr Punjabi LG E Ind C		\$5,385 -- \$6,545	1.0	0.0	0.0
28433	Human Svcs Social Wkr Rng B		\$5,789 -- \$7,036	83.6	119.6	119.6
28462	Human Svcs Social Wkr Russian LC		\$5,385 -- \$6,545	11.0	11.0	12.0
28460	Human Svcs Social Wkr Russian LC Rng B		\$5,789 -- \$7,036	1.0	1.0	1.0
28457	Human Svcs Social Wkr SpanLG LatCL Rng B		\$5,789 -- \$7,036	7.0	10.0	10.0
28459	Human Svcs Social Wkr Span LG Latin CL		\$5,385 -- \$6,545	4.0	5.0	6.0
28465	Human Svcs Social Wkr Vietnamese LC		\$5,385 -- \$6,545	3.0	3.0	3.0
28463	Human Svcs Social Wkr Vietnamese LC RngB		\$5,789 -- \$7,036	0.0	1.0	1.0
28471	Human Svcs Soc Wkr Mstr Dgr		\$6,364 -- \$7,737	314.6	289.3	293.3
28474	Human Svcs Soc Wkr Mstr Dgr AfricAmer CL		\$6,364 -- \$7,737	30.0	32.0	32.0
29539	Human Svcs Soc Wkr Mstr Dgr Hmong LC		\$6,364 -- \$7,737	3.0	3.0	3.0
28473	Human Svcs Soc Wkr Mstr Dgr NativeAm CL		\$6,364 -- \$7,737	2.0	0.0	0.0
28480	Human Svcs Soc Wkr Mstr Dgr Russian LC		\$6,364 -- \$7,737	2.0	3.0	3.0
28479	Human Svcs Soc Wkr Mstr Dgr SpanLGLatinC		\$6,364 -- \$7,737	26.0	25.0	25.0
28481	Human Svcs Soc Wkr Mstr Dgr VietnameseLC		\$6,364 -- \$7,737	3.0	1.0	1.0
28837	Human Svcs Spec Lv 2		\$4,755 -- \$5,780	6.0	6.0	8.0
28845	Human Svcs Spec Russian LC Lv 2		\$4,755 -- \$5,780	1.0	1.0	1.0
28846	Human Svcs Spec SpanLGLatinCL Lv 2		\$4,755 -- \$5,780	2.0	3.0	3.0
28431	Human Svcs Supv		\$5,905 -- \$7,177	22.0	22.0	25.0
28432	Human Svcs Supv Mstr Dgr		\$7,055 -- \$8,578	86.8	87.8	88.8
28114	Legal Transcriber		\$3,575 -- \$4,346	6.0	6.0	6.0
28204	Office Assistant Lv 1		\$3,185 -- \$3,873	1.0	2.0	2.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	88.0	87.0	87.0
28232	Paralegal		\$4,494 -- \$5,461	8.0	8.0	8.0
28259	Public Health Nurse Lv 1		\$6,963 -- \$8,465	0.0	2.0	2.0
28260	Public Health Nurse Lv 2		\$7,295 -- \$8,868	18.0	16.0	17.0
28378	Secretary		\$3,739 -- \$4,543	7.0	7.0	7.0
28379	Secretary Conf		\$4,162 -- \$5,059	1.0	1.0	1.0
27545	Sr Accountant		\$7,134 -- \$8,670	1.0	0.0	1.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	5.0	6.0	6.0
27526	Sr Administrative Analyst Rng B		\$10,534 -- \$11,614	1.0	1.0	1.0
28117	Sr Legal Transcriber		\$4,108 -- \$4,993	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	76.6	77.0	78.0
28212	Sr Office Specialist		\$4,057 -- \$4,932	1.0	1.0	1.0
28257	Sr Public Health Nurse		\$7,835 -- \$9,523	1.0	1.0	1.0
28364	Stock Clerk		\$3,382 -- \$4,111	4.0	4.0	4.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7800000BU - Child, Family and Adult Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
28468	Storekeeper 1		\$3,953 -- \$4,804	1.0	1.0	1.0
28469	Storekeeper 2		\$4,183 -- \$5,082	1.0	1.0	1.0
28139	Supv Medical Case Management Nurse		\$8,513 -- \$10,349	0.5	0.5	0.5
28258	Supv Public Health Nurse		\$9,138 -- \$11,109	2.0	2.0	2.0
29318	Volunteer Program Coordinator		\$8,834 -- \$9,740	2.0	2.0	2.0
29319	Volunteer Program Specialist		\$6,643 -- \$8,073	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				1,247.1	1,252.7	1,284.7
27872	Dep Public Guardian/Conservator Lv 2	RA	4,999 -- 6,076	1.0	1.0	1.0
28005	Family Service Wkr Lv 2	RA	3,386 -- 4,115	5.0	5.0	5.0
28435	Human Svcs Social Wkr	RA	5,385 -- 6,545	2.0	3.0	3.0
28433	Human Svcs Social Wkr Rng B	RA	5,789 -- 7,036	2.0	1.0	1.0
28471	Human Svcs Soc Wkr Mstr Dgr	RA	6,364 -- 7,737	39.0	39.0	39.0
28431	Human Svcs Supv	RA	5,905 -- 7,177	1.0	1.0	1.0
28432	Human Svcs Supv Mstr Dgr	RA	7,055 -- 8,578	1.0	1.0	1.0
28260	Public Health Nurse Lv 2	RA	7,295 -- 8,868	2.0	2.0	2.0
27541	Sr Account Clerk	RA	3,927 -- 4,774	1.0	1.0	1.0
28203	Sr Office Assistant	RA	3,636 -- 4,421	0.0	0.0	2.0
POSITION TYPE SUBTOTAL				54.0	54.0	56.0
7800000BU - Child, Family and Adult Services SUBTOTAL				1,301.1	1,306.7	1,340.7

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5810000BU - Child Support Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	7.0	7.0	7.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	3.0	3.0	3.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	1.0	1.0
27662	Asst Director Child Support Services		\$11,478 -- \$12,655	2.0	2.0	2.0
28998	Attorney Lv 2 Child Support Services		\$11,270 -- \$11,270	1.0	0.0	0.0
28999	Attorney Lv 3 Child Support Services		\$10,203 -- \$12,401	1.0	1.0	1.0
29000	Attorney Lv 4 Child Support Services		\$11,249 -- \$14,355	3.0	4.0	4.0
29001	Attorney Lv 5 Child Support Services		\$12,407 -- \$15,835	3.0	3.0	3.0
29197	Child Support Officer 3		\$5,181 -- \$6,297	29.0	29.0	34.0
28001	Child Support Officer Lv 1		\$4,463 -- \$5,423	17.0	47.0	47.0
28002	Child Support Officer Lv 2		\$4,750 -- \$5,775	108.0	78.0	94.0
27997	Child Support Program Mgr		\$9,086 -- \$10,017	6.0	6.0	7.0
29324	Child Support Program Planner		\$6,970 -- \$8,472	4.0	4.0	3.0
28985	Dir of Child Support Services	EX	\$14,948 -- \$16,481	1.0	1.0	1.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
28109	Legal Secretary 1		\$3,824 -- \$4,647	7.0	7.0	8.0
28111	Legal Secretary 2		\$4,043 -- \$4,913	2.0	2.0	2.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	24.0	24.0	23.0
28215	Office Specialist Lv 2		\$3,794 -- \$4,611	68.0	68.0	76.0
29020	Principal Atty Child Support Services		\$15,085 -- \$17,462	1.0	1.0	1.0
28300	Process Server		\$3,873 -- \$4,708	3.0	3.0	3.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	3.0	3.0	3.0
28212	Sr Office Specialist		\$4,057 -- \$4,932	2.0	2.0	2.0
28364	Stock Clerk		\$3,382 -- \$4,111	1.0	1.0	0.0
28468	Storekeeper 1		\$3,953 -- \$4,804	1.0	1.0	1.0
28000	Supv Child Support Officer		\$6,178 -- \$7,511	24.0	24.0	25.0
28108	Supv Legal Secretary		\$4,792 -- \$5,825	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				326.0	326.0	355.0
27539	Account Clerk Lv 2	RA	3,709 -- 4,510	1.0	1.0	1.0
28001	Child Support Officer Lv 1	RA	4,463 -- 5,423	15.0	17.0	17.0
28002	Child Support Officer Lv 2	RA	4,750 -- 5,775	9.0	7.0	7.0
28215	Office Specialist Lv 2	RA	3,794 -- 4,611	11.0	11.0	11.0
POSITION TYPE SUBTOTAL				36.0	36.0	36.0
5810000BU - Child Support Services SUBTOTAL				362.0	362.0	391.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

4210000BU - Civil Service Commission

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27943	Executive Officer Civil Svc Commission	EX	\$11,014 -- \$12,141	1.0	1.0	1.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				2.0	2.0	2.0
4210000BU - Civil Service Commission SUBTOTAL				2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

4010000BU - Clerk of the Board

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27613	Accounting Technician Conf		\$4,858 -- \$5,907	1.0	1.0	1.0
29451	Admin Svcs Officer 1 Conf		\$6,098 -- \$7,412	2.0	1.0	1.0
29452	Admin Svcs Officer 2 Conf		\$7,309 -- \$8,886	0.0	1.0	1.0
27669	Asst Clerk Board of Supervisors		\$8,926 -- \$10,850	2.0	2.0	2.0
27668	Clerk Board of Supervisors	EX	\$12,754 -- \$14,062	1.0	1.0	1.0
27816	Dep Clerk Board of Supervisors Lv 1		\$4,257 -- \$5,174	0.0	2.0	2.0
27817	Dep Clerk Board of Supervisors Lv 2		\$4,680 -- \$5,689	10.0	6.0	6.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
28207	Office Assistant Lv 2 Conf		\$3,514 -- \$4,271	2.0	2.0	2.0
27824	Supv Deputy Clerk Board of Supervisors		\$5,783 -- \$7,029	1.0	2.0	2.0
POSITION TYPE SUBTOTAL				20.0	19.0	19.0
4010000BU - Clerk of the Board SUBTOTAL				20.0	19.0	19.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5720000BU - Community Development

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	1.0	1.0	1.0
27560	Accounting Mgr		\$9,763 -- \$10,765	1.0	1.0	1.0
27610	Accounting Technician		\$4,546 -- \$5,526	3.0	3.0	3.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	3.0	3.0	3.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	4.0	4.0	5.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	1.0	1.0
27902	Assoc Engineer Architect		\$8,712 -- \$10,589	1.0	1.0	1.0
28086	Assoc Landscape Architect		\$8,712 -- \$10,589	1.0	1.0	1.0
29561	Assoc Planner		\$7,560 -- \$9,188	24.8	24.8	24.8
28914	Asst Landscape Architect Lv 2		\$6,968 -- \$8,893	1.0	1.0	1.0
29560	Asst Planner		\$5,891 -- \$7,161	11.0	11.0	11.0
28928	Chief Code Enforcement Division		\$13,918 -- \$15,345	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$11,598 -- \$12,787	1.0	1.0	1.0
27786	Clerical Supv 2		\$4,645 -- \$5,648	1.0	1.0	1.0
29271	Code Enforcement Manager		\$9,590 -- \$10,574	1.0	1.0	1.0
28923	Code Enforcement Officer Lv 1		\$4,656 -- \$5,658	0.0	5.0	5.0
28924	Code Enforcement Officer Lv 2		\$5,110 -- \$6,211	29.0	24.0	25.0
29447	Dir of Community Development	EX	\$17,194 -- \$18,957	1.0	1.0	1.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	8.0	8.0	8.0
29482	Planning Director Planning Services Div		\$14,640 -- \$16,142	1.0	1.0	1.0
29562	Planning Technician		\$4,711 -- \$5,726	1.0	1.0	1.0
29564	Principal Planner		\$11,282 -- \$12,437	7.0	7.0	7.0
28378	Secretary		\$3,739 -- \$4,543	2.0	2.0	2.0
29563	Senior Planner		\$9,590 -- \$10,574	10.0	10.0	10.0
27545	Sr Accountant		\$7,134 -- \$8,670	1.0	1.0	1.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	1.0	1.0	1.0
28981	Sr Code Enforcement Officer		\$5,618 -- \$6,827	6.0	6.0	6.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	4.0	4.0	4.0
28212	Sr Office Specialist		\$4,057 -- \$4,932	0.0	0.0	1.0
28929	Supv Code Enforcement Officer		\$6,669 -- \$8,106	5.0	5.0	5.0
POSITION TYPE SUBTOTAL				132.8	132.8	135.8
5720000BU - Community Development SUBTOTAL				132.8	132.8	135.8

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

5510000BU - Conflict Criminal Defenders

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	1.0	1.0	1.0
28215	Office Specialist Lv 2		\$3,794 -- \$4,611	3.0	3.0	3.0
28212	Sr Office Specialist		\$4,057 -- \$4,932	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				6.0	6.0	6.0
5510000BU - Conflict Criminal Defenders SUBTOTAL				6.0	6.0	6.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

2800000BU - Connector Joint Powers Authority

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
28947	Dir of Multi-Agency Collaboration	EX	\$19,336 -- \$19,336	1.0	1.0	1.0
28238	Principal Civil Engineer		\$12,468 -- \$13,746	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				3.0	3.0	3.0
2800000BU - Connector Joint Powers Authority SUBTOTAL				3.0	3.0	3.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

4610000BU - Coroner

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27540	Account Clerk Lv 2 Conf		\$4,031 -- \$4,901	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
27753	Asst Coroner		\$9,390 -- \$11,414	1.0	1.0	1.0
29306	Chief Forensic Pathologist	EX	\$26,905 -- \$29,663	1.0	1.0	1.0
27752	Coroner	EX	\$14,381 -- \$15,854	1.0	1.0	1.0
29191	Coroner Technician Lv 1		\$3,892 -- \$4,729	3.0	4.0	4.0
29192	Coroner Technician Lv 2		\$4,085 -- \$4,964	7.0	6.0	6.0
27818	Dep Coroner Lv 1		\$5,479 -- \$6,991	4.0	2.0	2.0
27820	Dep Coroner Lv 2		\$6,013 -- \$7,675	11.0	13.0	13.0
29308	Forensic Pathologist Lv 2	EX	\$21,377 -- \$23,568	3.0	3.0	3.0
28204	Office Assistant Lv 1		\$3,185 -- \$3,873	1.0	0.0	0.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	0.0	1.0	1.0
29193	Sr Coroner Technician		\$4,482 -- \$5,447	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	2.0	2.0	2.0
29427	Supv Deputy Coroner		\$7,076 -- \$9,030	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				39.0	39.0	39.0
4610000BU - Coroner SUBTOTAL				39.0	39.0	39.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

741000BU - Correctional Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27610	Accounting Technician		\$4,546 -- \$5,526	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	4.0	4.0	3.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	3.0	3.0	4.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	1.0	1.0
27844	Dentist 2	EX	\$14,201 -- \$15,656	4.0	4.0	4.0
28052	Health Program Coord		\$7,502 -- \$9,121	0.0	0.0	1.0
28056	Health Program Mgr		\$10,554 -- \$11,635	2.0	2.0	2.0
28062	Human Services Division Mgr Rng B		\$11,209 -- \$13,624	1.0	1.0	1.0
28065	Human Services Program Planner Rng B		\$9,275 -- \$10,227	2.0	2.0	2.0
28119	Licensed Vocational Nurse D/CF		\$4,706 -- \$5,721	44.0	48.0	41.0
28122	Medical Asst Lv 2		\$4,043 -- \$4,913	21.0	21.0	23.0
28140	Medical Director	EX	\$18,856 -- \$22,919	1.0	0.0	0.0
29678	Medical Director D/CF	EX	\$24,748 -- \$28,649	0.0	1.0	1.0
28163	Medical Records Technician		\$3,643 -- \$4,428	2.0	2.0	2.0
28151	Mental Health Program Coord		\$7,502 -- \$9,121	0.0	0.0	1.0
28198	Nurse Practitioner		\$8,854 -- \$10,760	3.0	3.0	4.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	4.0	5.0	5.0
28215	Office Specialist Lv 2		\$3,794 -- \$4,611	1.0	1.0	1.0
28248	Pharmacist		\$12,404 -- \$13,023	10.5	10.5	12.5
29288	Pharmacy Manager		\$13,224 -- \$14,579	1.0	1.0	1.0
28314	Pharmacy Technician		\$4,073 -- \$4,950	11.0	11.0	11.0
28267	Physician 3	EX	\$17,281 -- \$19,053	10.0	0.0	0.0
29676	Physician 3 D/CF	EX	\$22,465 -- \$24,768	0.0	10.0	9.0
29666	Registered Dental Assistant		\$4,343 -- \$5,280	0.0	6.0	6.0
27854	Registered Dental Hygienist		\$6,601 -- \$6,601	1.0	1.0	1.0
28333	Registered Nurse D/CF Lv 1		\$7,201 -- \$8,753	0.0	0.0	1.0
28334	Registered Nurse D/CF Lv 2		\$7,541 -- \$9,168	61.0	69.0	78.0
28378	Secretary		\$3,739 -- \$4,543	1.0	1.0	1.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$10,534 -- \$11,614	1.0	1.0	1.0
27860	Sr Dentist Management	EX	\$15,978 -- \$17,615	1.0	1.0	1.0
28055	Sr Health Program Coord Rng B		\$10,020 -- \$11,047	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	8.0	8.0	10.0
28280	Sr Physician Management		\$16,316 -- \$19,832	1.0	0.0	0.0
28280	Sr Physician Management	EX	\$16,316 -- \$19,832	0.0	0.0	0.0
29677	Sr Physician Management D/CF	EX	\$24,713 -- \$27,246	0.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7410000BU - Correctional Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
28338	Supv Registered Nurse D/CF		\$10,979 -- \$13,344	16.0	17.0	18.0
POSITION TYPE SUBTOTAL				219.5	239.5	251.5
28267	Physician 3	PFRAEX	17,281 -- 19,053	1.0	0.0	0.0
29676	Physician 3 D/CF	PFRAEX	22,465 -- 24,768	0.0	1.0	1.0
POSITION TYPE SUBTOTAL				1.0	1.0	1.0
7410000BU - Correctional Health Services SUBTOTAL				220.5	240.5	252.5

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3240000BU - County Clerk/Recorder

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27548	Accountant		\$5,949 -- \$7,229	1.0	1.0	1.0
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	2.0	2.0	2.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	1.0	1.0
29297	Asst Deputy Clerk/Recorder		\$5,606 -- \$6,813	6.0	6.0	6.0
29296	Clerk/Recorder Supervisor		\$4,409 -- \$5,360	6.0	6.0	6.0
29205	County Clerk/Recorder	EX	\$13,370 -- \$14,739	1.0	1.0	1.0
29298	Deputy Clerk/Recorder		\$10,953 -- \$12,075	3.0	3.0	3.0
28165	Imaging Specialist Lv 2		\$3,593 -- \$4,367	2.0	2.0	2.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	1.0	1.0	1.0
28215	Office Specialist Lv 2		\$3,794 -- \$4,611	24.0	24.0	24.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	1.0	1.0	1.0
28166	Sr Imaging Specialist		\$3,793 -- \$4,609	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	11.5	11.5	11.5
28212	Sr Office Specialist		\$4,057 -- \$4,932	5.0	5.0	5.0
POSITION TYPE SUBTOTAL				68.5	68.5	68.5
3240000BU - County Clerk/Recorder SUBTOTAL				68.5	68.5	68.5

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

4810000BU - County Counsel

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
29452	Admin Svcs Officer 2 Conf		\$7,309 -- \$8,886	1.0	1.0	1.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	1.0	1.0
27673	Asst County Counsel		\$18,061 -- \$19,912	2.0	2.0	2.0
27617	Attorney Lv 2 Civil		\$11,781 -- \$11,781	0.0	1.0	1.0
27621	Attorney Lv 4 Civil Rng A		\$11,868 -- \$15,148	2.0	3.0	3.0
27622	Attorney Lv 4 Civil Rng B		\$12,968 -- \$16,550	38.0	36.0	36.0
27622	Attorney Lv 4 Civil Rng B	LT	\$12,968 -- \$16,550	0.5	0.5	0.5
27670	County Counsel	EX	\$21,823 -- \$24,059	1.0	1.0	1.0
28112	Legal Secretary 2 Conf		\$4,497 -- \$5,467	12.0	12.0	12.0
28207	Office Assistant Lv 2 Conf		\$3,514 -- \$4,271	4.0	4.0	4.0
28233	Paralegal Conf		\$4,833 -- \$5,876	2.0	2.0	2.0
28211	Sr Office Specialist Conf		\$4,466 -- \$5,430	2.0	2.0	2.0
27651	Supv Civil Attorney		\$15,766 -- \$18,250	8.0	8.0	8.0
28107	Supv Legal Secretary Conf		\$5,475 -- \$6,653	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				76.5	76.5	76.5
4810000BU - County Counsel SUBTOTAL				76.5	76.5	76.5

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

5910000BU - County Executive

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
28367	Admin Asst to the County Executive		\$6,098 -- \$7,412	1.0	1.0	0.0
27705	County Executive	EX	\$29,479 -- \$32,499	1.0	1.0	0.0
POSITION TYPE SUBTOTAL				2.0	2.0	0.0
5910000BU - County Executive SUBTOTAL				2.0	2.0	0.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5730000BU - County Executive Cabinet

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
28367	Admin Asst to the County Executive	EX	\$6,098 -- \$7,412	0.0	0.0	1.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	1.0	2.0	1.0
29451	Admin Svcs Officer 1 Conf		\$6,098 -- \$7,412	1.0	0.0	0.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	4.0	4.0	3.0
29452	Admin Svcs Officer 2 Conf		\$7,309 -- \$8,886	1.0	1.0	1.0
29561	Assoc Planner		\$7,560 -- \$9,188	1.0	2.0	2.0
29671	Asst Director Homeless Svcs & Housing		\$11,209 -- \$13,624	0.0	1.0	0.0
29473	CEO Management Analyst 1		\$7,309 -- \$8,886	1.0	1.0	1.0
29474	CEO Management Analyst 2		\$11,014 -- \$12,141	11.0	11.0	11.0
29474	CEO Management Analyst 2	LT	\$11,014 -- \$12,141	1.0	1.0	1.0
29475	CEO Management Analyst 3		\$12,675 -- \$13,973	2.0	2.0	2.0
29475	CEO Management Analyst 3	LT	\$12,675 -- \$13,973	1.0	1.0	1.0
28575	Chief Fiscal Officer	EX	\$18,113 -- \$19,968	1.0	1.0	1.0
29198	County Debt Officer		\$13,309 -- \$14,673	1.0	1.0	1.0
27705	County Executive	EX	\$29,479 -- \$32,499	0.0	0.0	1.0
29464	Deputy County Executive	EX	\$20,827 -- \$22,962	4.0	4.0	4.0
29670	Dir of Homeless Svcs & Housing	EX	\$14,640 -- \$16,142	0.0	1.0	0.0
29143	Dir of Special Projects	EX	\$14,640 -- \$16,142	1.0	0.0	0.0
27953	Executive Secretary		\$5,032 -- \$6,116	4.0	4.0	4.0
29480	Governmental Relations&Legislative Offcr		\$12,675 -- \$13,973	1.0	1.0	1.0
28063	Human Services Program Mgr		\$9,263 -- \$11,261	0.0	1.0	0.0
28065	Human Services Program Planner Rng B		\$9,275 -- \$10,227	3.0	4.0	0.0
28065	Human Services Program Planner Rng B	LT	\$9,275 -- \$10,227	1.0	0.0	0.0
28207	Office Assistant Lv 2 Conf		\$3,514 -- \$4,271	1.0	1.0	1.0
29564	Principal Planner		\$11,282 -- \$12,437	2.0	2.0	2.0
29016	Public Information Director		\$12,675 -- \$13,973	1.0	1.0	1.0
29019	Public Information Manager		\$9,230 -- \$10,175	3.0	4.0	4.0
29017	Public Information Officer		\$6,109 -- \$7,426	3.0	3.0	3.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	0.0	1.0	0.0
28202	Sr Office Asst Conf		\$4,031 -- \$4,901	1.0	1.0	1.0
29018	Sr Public Information Officer		\$7,280 -- \$8,849	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				54.0	59.0	51.0
5730000BU - County Executive Cabinet SUBTOTAL				54.0	59.0	51.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3230000BU - Department Of Finance

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27548	Accountant		\$5,949 -- \$7,229	13.0	13.0	13.0
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	25.0	25.0	25.0
27560	Accounting Mgr		\$9,763 -- \$10,765	8.0	8.0	9.0
27560	Accounting Mgr	LT	\$9,763 -- \$10,765	1.0	1.0	1.0
27610	Accounting Technician		\$4,546 -- \$5,526	15.0	18.0	18.0
27613	Accounting Technician Conf		\$4,858 -- \$5,907	2.0	0.0	0.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	7.0	8.0	9.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	6.0	6.0	7.0
27604	Admin Svcs Officer 2	LT	\$7,062 -- \$8,585	0.0	0.0	1.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	1.0	1.0
28889	Asst Auditor-Controller		\$12,754 -- \$14,062	1.0	1.0	1.0
28915	Asst Director Revenue Recovery		\$11,671 -- \$12,867	1.0	1.0	1.0
28490	Asst Tax Collector		\$12,754 -- \$14,062	1.0	1.0	1.0
28507	Asst Treasurer		\$12,754 -- \$14,062	1.0	1.0	1.0
27561	Audit Mgr		\$9,570 -- \$10,551	1.0	1.0	1.0
27626	Auditor		\$5,949 -- \$7,229	2.0	2.0	2.0
27637	Business License Inspector		\$3,862 -- \$4,696	3.0	3.0	3.0
29216	Chief Consolidated Util Billing&Svc Div		\$12,021 -- \$13,253	1.0	1.0	1.0
27717	Chief Financial Reporting & Control		\$11,598 -- \$12,787	1.0	1.0	1.0
27735	Chief Investment Officer		\$12,754 -- \$14,062	1.0	1.0	1.0
27786	Clerical Supv 2		\$4,645 -- \$5,648	1.0	0.0	0.0
28320	Collection Services Program Mgr		\$8,492 -- \$9,362	2.0	2.0	2.0
28323	Collection Services Supv		\$5,145 -- \$6,253	3.0	3.0	3.0
28324	Collection Svcs Agent Lv 1		\$3,915 -- \$4,758	2.0	2.0	2.0
28321	Collection Svcs Agent Lv 2		\$4,158 -- \$5,056	13.0	13.0	13.0
29641	Dep Director Finance		\$14,033 -- \$15,470	1.0	1.0	1.0
27851	Dir of Finance	EX	\$17,245 -- \$19,013	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$4,591 -- \$5,583	1.0	1.0	1.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
28075	Investment Officer		\$9,570 -- \$10,551	1.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	3.0	2.0	2.0
28213	Office Specialist Lv 1		\$3,375 -- \$4,102	5.0	3.0	3.0
28215	Office Specialist Lv 2		\$3,794 -- \$4,611	22.0	24.0	24.0
28378	Secretary		\$3,739 -- \$4,543	1.0	1.0	1.0
27545	Sr Accountant		\$7,134 -- \$8,670	13.0	13.0	13.0
27545	Sr Accountant	LT	\$7,134 -- \$8,670	5.0	5.0	4.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3230000BU - Department Of Finance

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27541	Sr Account Clerk		\$3,927 -- \$4,774	8.0	8.0	8.0
27564	Sr Accounting Mgr		\$10,534 -- \$11,614	6.0	6.0	6.0
27526	Sr Administrative Analyst Rng B		\$10,534 -- \$11,614	1.0	1.0	1.0
27624	Sr Auditor		\$7,134 -- \$8,670	5.0	5.0	5.0
27624	Sr Auditor	LT	\$7,134 -- \$8,670	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	2.0	2.0	2.0
28212	Sr Office Specialist		\$4,057 -- \$4,932	10.0	9.0	9.0
28890	Sr Utility Billing Services Rep		\$4,123 -- \$5,012	10.0	10.0	10.0
28533	Supv Utilities Billing Services Rep		\$4,633 -- \$5,632	3.0	3.0	3.0
28892	Utility Billing Services Rep Lv 1		\$3,426 -- \$4,163	8.0	9.0	9.0
28891	Utility Billing Services Rep Lv 2		\$3,887 -- \$4,724	19.0	18.0	18.0
POSITION TYPE SUBTOTAL				240.0	239.0	242.0
27548	Accountant	RA	5,949 -- 7,229	2.0	2.0	2.0
27539	Account Clerk Lv 2	RA	3,709 -- 4,510	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				3.0	3.0	3.0
3230000BU - Department Of Finance SUBTOTAL				243.0	242.0	245.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

760000BU - Department of Technology

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27548	Accountant		\$5,949 -- \$7,229	1.0	1.0	1.0
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	2.0	2.0	2.0
27560	Accounting Mgr		\$9,763 -- \$10,765	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	5.0	5.0	5.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
29321	Assistant Chief Information Officer		\$13,667 -- \$15,068	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$11,598 -- \$12,787	1.0	1.0	1.0
27892	Chief Information Officer	EX	\$16,075 -- \$17,723	1.0	1.0	1.0
29155	Chief of Customer Svcs		\$11,339 -- \$12,501	1.0	1.0	0.0
27748	Communication Operator Dispatch Lv 2		\$4,186 -- \$5,087	17.0	17.0	17.0
29593	Customer Svc Officer		\$10,534 -- \$11,614	0.0	0.0	1.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
29279	Geographic Information Systems Mgr		\$11,384 -- \$12,552	1.0	1.0	1.0
29290	Geographic Info System Analyst Lv 1		\$6,462 -- \$8,249	3.0	2.0	2.0
29291	Geographic Info System Analyst Lv 2		\$7,175 -- \$9,159	5.0	6.0	6.0
29611	Geographic Info Systems Analyst 3		\$7,915 -- \$10,100	1.0	1.0	1.0
29302	Geographic Info Systems Technician Lv 2		\$4,781 -- \$5,809	1.0	1.0	1.0
29669	HR Information Systems Analyst 3		\$7,915 -- \$10,100	0.0	1.0	1.0
29668	HR Information Systems Analyst Lv 2		\$7,175 -- \$9,159	0.0	5.0	5.0
29612	Information Security Manager		\$11,955 -- \$13,182	1.0	1.0	1.0
27893	Information Technology Division Chief		\$12,538 -- \$13,822	4.0	4.0	4.0
27514	Information Technology Mgr		\$11,384 -- \$12,552	13.0	13.0	13.0
27522	Information Technology Technician Lv 2		\$4,313 -- \$5,505	7.0	7.0	5.0
29608	Info Tech Applications Analyst 3		\$7,915 -- \$10,100	14.0	14.0	17.0
29609	Info Tech Applications Analyst Lv 1		\$6,462 -- \$8,249	2.0	6.0	6.0
29610	Info Tech Applications Analyst Lv 2		\$7,175 -- \$9,159	64.0	60.0	57.0
28918	Info Tech Business Systems Analyst 3		\$7,915 -- \$10,100	10.0	10.0	11.0
28920	Info Tech Business Systems Analyst Lv 1		\$6,462 -- \$8,249	2.0	6.0	6.0
28919	Info Tech Business Systems Analyst Lv 2		\$7,175 -- \$9,159	33.0	29.0	34.0
29602	Info Tech Infrastructure Analyst 3		\$7,915 -- \$10,100	11.0	11.0	15.0
29604	Info Tech Infrastructure Analyst Lv 1		\$6,462 -- \$8,249	3.0	7.0	7.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,175 -- \$9,159	83.0	79.0	82.0
27520	Info Tech Systems Supp Spec Lv 1		\$5,180 -- \$6,610	2.0	6.0	6.0
27519	Info Tech Systems Supp Spec Lv 2		\$5,987 -- \$7,642	37.0	33.0	37.0
28218	Personnel Analyst		\$6,928 -- \$8,419	5.0	0.0	0.0
27515	Principal Info Tech Analyst HOLD		\$10,353 -- \$11,412	2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7600000BU - Department of Technology

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27545	Sr Accountant		\$7,134 -- \$8,670	1.0	1.0	1.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	1.0	1.0	1.0
29292	Sr Geographic Info System Analyst HOLD		\$8,534 -- \$10,373	1.0	1.0	1.0
27516	Sr Information Technology Analyst HOLD		\$8,534 -- \$10,373	19.0	19.0	17.0
28224	Sr Personnel Analyst		\$7,622 -- \$9,265	1.0	0.0	0.0
28468	Storekeeper 1		\$3,953 -- \$4,804	1.0	1.0	1.0
27746	Supv Communication Ops Dispatcher		\$5,065 -- \$6,159	2.0	2.0	2.0
29589	Supv Information Technology Analyst		\$9,150 -- \$11,122	54.0	54.0	56.0
28531	Telecommunications Systems Tech Lv 2		\$6,766 -- \$8,223	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				418.0	418.0	433.0
7600000BU - Department of Technology SUBTOTAL				418.0	418.0	433.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

2960000BU - Department of Transportation

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27548	Accountant		\$5,949 -- \$7,229	1.0	1.0	1.0
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	1.0	1.0	1.0
27560	Accounting Mgr		\$9,763 -- \$10,765	1.0	1.0	1.0
27610	Accounting Technician		\$4,546 -- \$5,526	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	4.6	5.0	6.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	3.0	3.0	3.0
27706	Assoc Civil Engineer		\$8,712 -- \$10,589	19.0	18.0	18.0
28086	Assoc Landscape Architect		\$8,712 -- \$10,589	3.0	3.0	3.0
29561	Assoc Planner		\$7,560 -- \$9,188	1.0	1.0	1.0
29276	Assoc Transportation Engineer		\$8,712 -- \$10,589	3.6	3.6	3.6
27711	Asst Engineer - Civil Lv 2		\$6,968 -- \$8,893	21.8	23.8	25.8
28913	Asst Landscape Architect Lv 1		\$5,792 -- \$6,385	0.0	1.0	1.0
28914	Asst Landscape Architect Lv 2		\$6,968 -- \$8,893	2.0	1.0	1.0
27639	Bridge Maintenance Wkr		\$4,997 -- \$6,074	5.0	5.0	5.0
27642	Bridge Operator		\$3,777 -- \$4,593	4.0	4.0	4.0
27681	Chief Departmental Admin Svcs		\$11,598 -- \$12,787	1.0	1.0	1.0
28948	Chief Transportation Division--Engr&Plan		\$13,918 -- \$15,345	2.0	2.0	2.0
27699	Chief Transportation Div - O & M		\$14,617 -- \$16,115	1.0	1.0	1.0
28904	Dir of Transportation	EX	\$16,075 -- \$17,723	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$4,591 -- \$5,583	2.0	2.0	2.0
28043	Highway Maintenance Manager		\$7,868 -- \$9,563	3.0	3.0	3.0
28048	Highway Maintenance Supv		\$6,274 -- \$7,626	10.0	10.0	10.0
28050	Highway Maintenance Wkr		\$4,597 -- \$5,588	15.0	15.0	15.0
28040	Highway Maint Equipment Operator		\$5,395 -- \$6,559	8.0	8.0	8.0
28238	Principal Civil Engineer		\$12,468 -- \$13,746	5.0	5.0	5.0
28245	Principal Engineering Technician		\$5,968 -- \$7,617	4.7	2.7	2.7
29564	Principal Planner		\$11,282 -- \$12,437	0.0	1.0	1.0
28399	Safety Specialist		\$7,290 -- \$8,861	1.0	1.0	1.0
29086	Safety Technician		\$5,639 -- \$6,855	1.0	1.0	1.0
29563	Senior Planner		\$9,590 -- \$10,574	1.0	1.0	1.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$10,534 -- \$11,614	1.0	1.0	1.0
27641	Sr Bridge Maintenance Wkr		\$5,395 -- \$6,559	2.0	2.0	2.0
27709	Sr Civil Engineer		\$11,334 -- \$12,496	11.0	11.0	12.0
27958	Sr Engineering Technician		\$5,188 -- \$6,307	4.0	4.0	4.0
29312	Sr Highway Maintenance Manager		\$11,212 -- \$12,361	2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

2960000BU - Department of Transportation

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
28051	Sr Highway Maintenance Wkr		\$4,997 -- \$6,074	36.0	36.0	36.0
28088	Sr Landscape Architect		\$11,334 -- \$12,496	2.0	2.0	2.0
28212	Sr Office Specialist		\$4,057 -- \$4,932	1.0	1.0	1.0
29087	Sr Safety Specialist		\$9,277 -- \$10,229	1.0	1.0	1.0
28519	Sr Traffic Signal Lighting Technician		\$6,975 -- \$7,689	12.0	12.0	12.0
29277	Sr Transportation Engineer		\$11,334 -- \$12,496	2.0	2.0	2.0
28516	Traffic Signal and Lighting Ops Mgr		\$8,635 -- \$10,497	1.0	1.0	1.0
28517	Traffic Signal and Lighting Supv		\$6,756 -- \$8,212	4.0	4.0	4.0
28518	Traffic Signal and Lighting Technician		\$6,244 -- \$6,883	6.0	6.0	6.0
28521	Traffic Signs and Markings Mgr		\$7,868 -- \$9,563	1.0	1.0	1.0
28522	Traffic Signs Maintenance Wkr 1		\$4,475 -- \$5,441	6.0	6.0	6.0
28523	Traffic Signs Maintenance Wkr 2		\$4,866 -- \$5,916	15.0	15.0	15.0
28524	Traffic Signs Maintenance Wkr 3		\$5,324 -- \$6,472	4.0	4.0	4.0
28525	Traffic Signs Supervisor		\$5,634 -- \$6,846	3.0	3.0	3.0
28513	Tree Supervisor		\$5,973 -- \$7,261	2.0	2.0	2.0
28529	Tree Trimmer		\$4,757 -- \$5,783	7.0	7.0	7.0
POSITION TYPE SUBTOTAL				250.7	251.1	255.1
2960000BU - Department of Transportation SUBTOTAL				250.7	251.1	255.1

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

2151000BU - Development and Code Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	3.0	3.0	3.0
27610	Accounting Technician		\$4,546 -- \$5,526	2.0	2.0	2.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
27706	Assoc Civil Engineer		\$8,712 -- \$10,589	10.0	9.0	9.0
27902	Assoc Engineer Architect		\$8,712 -- \$10,589	1.0	2.0	2.0
28103	Assoc Land Surveyor		\$8,712 -- \$10,589	3.0	3.0	3.0
29218	Asst Building Official		\$11,555 -- \$12,740	1.0	1.0	1.0
27711	Asst Engineer - Civil Lv 2		\$6,968 -- \$8,893	5.0	5.0	5.0
29028	Asst Land Surveyor		\$6,968 -- \$8,893	5.0	5.0	5.0
28144	Asst Mechanical Engineer Lv 2		\$6,968 -- \$8,893	1.0	1.0	1.0
27634	Building Inspector 1		\$6,537 -- \$7,207	0.0	0.0	6.0
27634	Building Inspector 1	LT	\$6,537 -- \$7,207	3.0	6.0	0.0
27632	Building Inspector 2 Rng A		\$6,857 -- \$7,560	52.0	52.0	52.0
27632	Building Inspector 2 Rng A	LT	\$6,857 -- \$7,560	3.0	0.0	0.0
27633	Building Inspector 2 Rng B		\$7,210 -- \$7,950	7.0	7.0	7.0
27633	Building Inspector 2 Rng B	LT	\$7,210 -- \$7,950	0.0	0.0	1.0
29217	Chief Building Official		\$13,316 -- \$14,682	1.0	1.0	1.0
27702	Chief Construction Mgmt & Inspection Div		\$14,617 -- \$16,115	1.0	1.0	1.0
29021	Chief Development & Surveyor Svcs Div		\$13,918 -- \$15,345	1.0	1.0	1.0
27786	Clerical Supv 2		\$4,645 -- \$5,648	1.0	1.0	1.0
29311	Construction Inspection Supervisor		\$7,551 -- \$9,178	8.0	8.0	9.0
27725	Construction Inspector		\$6,537 -- \$7,207	12.0	12.0	12.0
27725	Construction Inspector	LT	\$6,537 -- \$7,207	0.0	0.0	2.0
29237	Construction Management Specialist		\$6,641 -- \$8,475	3.0	3.0	4.0
29236	Construction Management Supervisor		\$8,296 -- \$10,083	5.0	5.0	6.0
29235	Construction Manager		\$10,387 -- \$11,450	5.0	5.0	5.0
29500	Construction Materials Lab Tech Lv 1		\$6,537 -- \$7,207	4.0	4.0	4.0
29501	Construction Materials Lab Tech Lv 2		\$7,210 -- \$7,950	5.0	5.0	5.0
27901	Engineering Aide		\$3,227 -- \$3,922	0.0	0.0	1.0
27961	Engineering Technician Lv 2		\$4,591 -- \$5,583	11.0	11.0	12.0
28164	Manager of Special District Services		\$12,468 -- \$13,746	1.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	5.0	5.0	5.0
28215	Office Specialist Lv 2		\$3,794 -- \$4,611	1.0	1.0	1.0
28235	Principal Building Inspector		\$8,663 -- \$10,528	3.0	3.0	3.0
28238	Principal Civil Engineer		\$12,468 -- \$13,746	5.0	5.0	5.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

2151000BU - Development and Code Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
28239	Principal Construction Inspector		\$8,663 -- \$10,528	1.0	1.0	1.0
28245	Principal Engineering Technician		\$5,968 -- \$7,617	4.0	4.0	4.0
29281	Principal Land Surveyor		\$12,468 -- \$13,746	1.0	1.0	1.0
28399	Safety Specialist		\$7,290 -- \$8,861	1.0	1.0	1.0
29563	Senior Planner		\$9,590 -- \$10,574	0.0	0.0	1.0
27709	Sr Civil Engineer		\$11,334 -- \$12,496	6.0	6.0	5.0
27727	Sr Construction Inspector		\$7,210 -- \$7,950	32.0	32.0	32.0
27958	Sr Engineering Technician		\$5,188 -- \$6,307	9.0	9.0	9.0
28102	Sr Land Surveyor		\$11,334 -- \$12,496	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	10.0	10.0	10.0
28212	Sr Office Specialist		\$4,057 -- \$4,932	1.0	1.0	1.0
29087	Sr Safety Specialist		\$9,277 -- \$10,229	1.0	1.0	1.0
27635	Supv Building Inspector		\$7,551 -- \$9,178	10.0	10.0	10.0
27959	Supv Engineering Technician		\$7,238 -- \$8,797	3.0	3.0	3.0
28246	Supv Permits Fees		\$8,785 -- \$9,684	1.0	1.0	1.0
28390	Survey Party Chief		\$5,956 -- \$7,240	5.0	5.0	5.0
28467	Survey Technician Lv 2		\$4,591 -- \$5,583	1.0	1.0	3.0
POSITION TYPE SUBTOTAL				258.0	258.0	268.0
2151000BU - Development and Code Services SUBTOTAL				258.0	258.0	268.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5800000BU - District Attorney

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	1.0	1.0	1.0
27610	Accounting Technician		\$4,546 -- \$5,526	2.0	2.0	2.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	6.0	6.0	10.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	2.0	2.0	2.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	0.0	1.0	1.0
27534	Assoc Admin Analyst Lv 2		\$7,062 -- \$8,585	2.0	1.0	1.0
27676	Asst Chief Criminal Investigator		\$11,811 -- \$14,355	1.0	1.0	1.0
27686	Asst Chief Dep District Attorney		\$16,453 -- \$19,997	6.0	6.0	6.0
29661	Asst District Attorney		\$18,097 -- \$21,997	1.0	1.0	1.0
27614	Attorney Lv 1 Criminal		\$9,796 -- \$9,796	8.0	3.0	3.0
27616	Attorney Lv 2 Criminal		\$11,270 -- \$11,270	2.0	15.0	15.0
27618	Attorney Lv 3 Criminal		\$10,203 -- \$12,401	4.0	4.0	4.0
27620	Attorney Lv 4 Criminal		\$11,249 -- \$14,355	53.0	45.0	45.0
27623	Attorney Lv 5 Criminal		\$12,407 -- \$15,835	67.0	67.0	69.0
29315	Chief Criminal Investigator		\$15,294 -- \$16,864	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$11,598 -- \$12,787	1.0	1.0	1.0
27685	Chief Dep District Attorney	EX	\$19,357 -- \$23,528	1.0	1.0	1.0
27733	Criminal Investigator Lv 2		\$8,127 -- \$10,373	38.0	38.0	39.0
27776	Criminalist Lv 1		\$5,275 -- \$6,413	6.0	1.0	1.0
27777	Criminalist Lv 2		\$7,043 -- \$8,560	3.0	8.0	8.0
27778	Criminalist Lv 3		\$8,773 -- \$10,664	18.0	19.0	19.0
28976	Criminalist Lv 4		\$9,223 -- \$11,210	7.0	6.0	8.0
28976	Criminalist Lv 4	LT	\$9,223 -- \$11,210	0.0	1.0	1.0
27827	Dir District Atty Lab of Forensic Svcs		\$14,659 -- \$17,817	1.0	1.0	1.0
29471	District Attorney		\$25,130 -- \$25,130	1.0	1.0	1.0
27986	Forensic Laboratory Technician		\$4,750 -- \$5,775	2.0	2.0	2.0
29478	Forensic Multimedia Examiner Lv 2		\$5,662 -- \$6,881	5.0	5.0	5.0
28063	Human Services Program Mgr		\$9,263 -- \$11,261	1.0	1.0	1.0
28471	Human Svcs Soc Wkr Mstr Dgr		\$6,364 -- \$7,737	9.0	9.0	9.0
28474	Human Svcs Soc Wkr Mstr Dgr AfricAmer CL		\$6,364 -- \$7,737	2.0	2.0	2.0
29541	Human Svcs Soc Wkr Mstr Dgr Mien LC		\$6,364 -- \$7,737	1.0	1.0	1.0
28480	Human Svcs Soc Wkr Mstr Dgr Russian LC		\$6,364 -- \$7,737	1.0	1.0	1.0
28479	Human Svcs Soc Wkr Mstr Dgr SpanLGLatinC		\$6,364 -- \$7,737	3.0	3.0	3.0
28481	Human Svcs Soc Wkr Mstr Dgr VietnameseLC		\$6,364 -- \$7,737	1.0	1.0	1.0
28432	Human Svcs Supv Mstr Dgr		\$7,055 -- \$8,578	2.0	2.0	2.0
27514	Information Technology Mgr		\$11,384 -- \$12,552	2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5800000BU - District Attorney

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
29608	Info Tech Applications Analyst 3		\$7,915 -- \$10,100	0.0	0.0	1.0
29610	Info Tech Applications Analyst Lv 2		\$7,175 -- \$9,159	4.0	4.0	4.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,175 -- \$9,159	3.0	3.0	3.0
27520	Info Tech Systems Supp Spec Lv 1		\$5,180 -- \$6,610	0.0	1.0	1.0
27519	Info Tech Systems Supp Spec Lv 2		\$5,987 -- \$7,642	4.0	3.0	3.0
28067	Investigative Assistant		\$4,873 -- \$5,923	21.0	21.0	21.0
28095	Legal Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
28109	Legal Secretary 1		\$3,824 -- \$4,647	10.0	10.0	11.0
28111	Legal Secretary 2		\$4,043 -- \$4,913	17.0	17.0	17.0
28112	Legal Secretary 2 Conf		\$4,497 -- \$5,467	2.0	2.0	2.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	20.0	18.0	17.0
28215	Office Specialist Lv 2		\$3,794 -- \$4,611	4.0	4.0	4.0
28232	Paralegal		\$4,494 -- \$5,461	11.0	11.0	9.0
28218	Personnel Analyst		\$6,928 -- \$8,419	1.0	1.0	1.0
28944	Personnel Specialist Lv 2		\$4,656 -- \$5,660	1.0	1.0	1.0
28219	Personnel Technician		\$5,898 -- \$7,168	0.0	1.0	1.0
27652	Principal Criminal Attorney		\$15,085 -- \$17,462	36.0	36.0	37.0
28300	Process Server		\$3,873 -- \$4,708	14.0	14.0	14.0
27564	Sr Accounting Mgr		\$10,534 -- \$11,614	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$10,534 -- \$11,614	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	4.0	4.0	4.0
28224	Sr Personnel Analyst		\$7,622 -- \$9,265	1.0	1.0	1.0
28943	Sr Personnel Specialist		\$5,127 -- \$6,232	1.0	1.0	1.0
29018	Sr Public Information Officer		\$7,280 -- \$8,849	1.0	1.0	1.0
29461	Sr Victim Witness Claims Specialist		\$4,282 -- \$5,204	1.0	1.0	0.0
27730	Supv Criminal Investigator		\$10,708 -- \$13,015	5.0	5.0	5.0
27775	Supv Criminalist		\$10,126 -- \$12,310	5.0	5.0	5.0
29615	Supv Forensic Multimedia Examiner		\$6,848 -- \$8,325	1.0	1.0	1.0
29589	Supv Information Technology Analyst		\$9,150 -- \$11,122	2.0	2.0	2.0
28373	Supv Info Tech Systems Supp Spec		\$6,657 -- \$8,091	1.0	1.0	1.0
28108	Supv Legal Secretary		\$4,792 -- \$5,825	4.0	4.0	4.0
29460	Victim Witness Claims Specialist		\$3,894 -- \$4,734	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				441.0	441.0	449.0
27623	Attorney Lv 5 Criminal	RA	12,407 -- 15,835	2.0	2.0	2.0
27733	Criminal Investigator Lv 2	RA	8,127 -- 10,373	1.0	1.0	1.0
27776	Criminalist Lv 1	RA	5,275 -- 6,413	1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5800000BU - District Attorney

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27778	Criminalist Lv 3	RA	8,773 -- 10,664	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				5.0	5.0	5.0
27618	Attorney Lv 3 Criminal	UNF	10,203 -- 12,401	1.0	1.0	0.0
27620	Attorney Lv 4 Criminal	UNF	11,249 -- 14,355	8.3	8.3	0.0
27623	Attorney Lv 5 Criminal	UNF	12,407 -- 15,835	1.8	1.8	0.0
27777	Criminalist Lv 2	UNF	7,043 -- 8,560	1.0	1.0	0.0
27778	Criminalist Lv 3	UNF	8,773 -- 10,664	1.0	1.0	0.0
27986	Forensic Laboratory Technician	UNF	4,750 -- 5,775	3.0	3.0	0.0
28479	Human Svcs Soc Wkr Mstr Dgr SpanLGLatinC	UNF	6,364 -- 7,737	0.5	0.5	0.0
27522	Information Technology Technician Lv 2	UNF	4,313 -- 5,505	1.0	1.0	0.0
29610	Info Tech Applications Analyst Lv 2	UNF	7,175 -- 9,159	0.5	0.5	0.0
28206	Office Assistant Lv 2	UNF	3,271 -- 3,977	1.0	1.0	0.0
28215	Office Specialist Lv 2	UNF	3,794 -- 4,611	6.0	6.0	0.0
28203	Sr Office Assistant	UNF	3,636 -- 4,421	2.0	2.0	0.0
POSITION TYPE SUBTOTAL				27.1	27.1	0.0
5800000BU - District Attorney SUBTOTAL				473.1	473.1	454.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3870000BU - Economic Development

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	0.0	0.0	1.0
27604	Admin Svcs Officer 2	LT	\$7,062 -- \$8,585	1.0	1.0	0.0
29481	Economic Dev and Marketing Director		\$14,640 -- \$16,142	1.0	1.0	1.0
29507	Economic Dev and Marketing Specialist		\$8,891 -- \$9,801	3.0	3.0	4.0
29590	Permit & Env Reg Consultant 3		\$9,552 -- \$11,612	1.0	1.0	0.0
27630	Permit & Env Reg Consultant Lv 2		\$8,682 -- \$10,553	3.0	3.0	2.0
27628	Permit & Env Reg Officer		\$11,616 -- \$12,806	1.0	1.0	1.0
28238	Principal Civil Engineer		\$12,468 -- \$13,746	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$10,534 -- \$11,614	1.0	1.0	1.0
29508	Sr Economic Dev and Marketing Specialist		\$9,784 -- \$10,786	2.0	2.0	3.0
POSITION TYPE SUBTOTAL				16.0	16.0	16.0
3870000BU - Economic Development SUBTOTAL				16.0	16.0	16.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

7090000BU - Emergency Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
29219	Asst Emergency Operations Coordinator		\$8,823 -- \$9,728	1.0	1.0	1.0
29544	Chief of Emergency Services		\$11,901 -- \$13,121	1.0	1.0	1.0
27942	Emergency Operations Coordinator		\$10,144 -- \$11,183	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				8.0	8.0	8.0
7090000BU - Emergency Services SUBTOTAL				8.0	8.0	8.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3350000BU - Environmental Management

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	1.0	1.0	1.0
27610	Accounting Technician		\$4,546 -- \$5,526	3.0	3.0	3.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	1.0	1.0
27786	Clerical Supv 2		\$4,645 -- \$5,648	1.0	1.0	1.0
27842	Dir of Environmental Management	EX	\$14,640 -- \$16,142	1.0	1.0	1.0
28983	Environmental Compliance Technician Lv 1		\$4,339 -- \$5,275	1.0	1.0	1.0
28984	Environmental Compliance Technician Lv 2		\$4,837 -- \$5,879	6.0	6.0	4.0
28953	Environmental Program Manager 1		\$10,266 -- \$11,318	2.0	2.0	2.0
28954	Environmental Program Manager 2		\$11,715 -- \$12,917	2.0	2.0	2.0
28957	Environmental Specialist 3		\$7,553 -- \$9,180	54.0	54.0	54.0
28958	Environmental Specialist 4		\$9,322 -- \$10,278	10.0	10.0	10.0
28955	Environmental Specialist Lv 1		\$5,879 -- \$5,879	2.0	1.0	1.0
28956	Environmental Specialist Lv 2		\$6,328 -- \$7,692	16.0	17.0	19.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	2.0	0.0	0.0
27545	Sr Accountant		\$7,134 -- \$8,670	1.0	1.0	1.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	0.0	0.0	1.0
27564	Sr Accounting Mgr		\$10,534 -- \$11,614	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	10.0	11.0	10.0
POSITION TYPE SUBTOTAL				118.0	117.0	117.0
3350000BU - Environmental Management SUBTOTAL				118.0	117.0	117.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7210000BU - First 5 Sacramento Commission

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	1.0	1.0	2.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	2.0	2.0	2.0
29415	Executive Dir First Five Sac Comm	EX	\$13,526 -- \$14,913	1.0	1.0	1.0
28065	Human Services Program Planner Rng B		\$9,275 -- \$10,227	7.0	7.0	7.0
27526	Sr Administrative Analyst Rng B		\$10,534 -- \$11,614	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	0.0	0.0	1.0
POSITION TYPE SUBTOTAL				12.0	12.0	14.0
7210000BU - First 5 Sacramento Commission SUBTOTAL				12.0	12.0	14.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7000000BU - General Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	5.0	5.0	5.0
27560	Accounting Mgr		\$9,763 -- \$10,765	1.0	1.0	1.0
27610	Accounting Technician		\$4,546 -- \$5,526	4.0	4.0	4.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	6.0	6.0	6.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	4.0	4.0	5.0
27604	Admin Svcs Officer 2	LT	\$7,062 -- \$8,585	1.0	1.0	1.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	1.0	1.0
29407	Alarm Systems Technician		\$6,443 -- \$7,830	6.0	6.0	6.0
27706	Assoc Civil Engineer		\$8,712 -- \$10,589	0.0	0.0	1.0
27914	Assoc Electrical Engineer		\$8,712 -- \$10,589	1.0	1.0	1.0
27902	Assoc Engineer Architect		\$8,712 -- \$10,589	5.0	5.0	6.0
29013	Assoc Environmental Services Specialist		\$7,553 -- \$9,180	2.0	2.0	2.0
28141	Assoc Mechanical Engineer		\$8,712 -- \$10,589	0.0	0.0	1.0
27908	Asst Engineer Architect Lv 1		\$5,792 -- \$6,385	1.0	1.0	1.0
27909	Asst Engineer Architect Lv 2		\$6,968 -- \$8,893	1.0	1.0	1.0
27562	Automotive Technician		\$5,573 -- \$6,143	18.0	18.0	18.0
27640	Building Maintenance Wkr		\$4,007 -- \$4,870	16.0	16.0	21.0
27640	Building Maintenance Wkr	LT	\$4,007 -- \$4,870	0.0	0.0	1.0
27536	Building Project Coordinator 1		\$6,968 -- \$8,893	2.0	2.0	3.0
27535	Building Project Coordinator 2		\$8,289 -- \$10,076	2.0	2.0	3.0
27535	Building Project Coordinator 2	LT	\$8,289 -- \$10,076	1.0	1.0	1.0
27645	Building Security Attendant		\$3,488 -- \$4,238	31.0	31.0	31.0
29234	Building Security Attendant Supervisor		\$4,122 -- \$5,009	3.0	3.0	4.0
27659	Carpenter		\$6,368 -- \$6,368	15.0	16.0	18.0
27681	Chief Departmental Admin Svcs		\$11,598 -- \$12,787	1.0	1.0	1.0
29320	Chief Division of Facility Planning &Mgt		\$11,584 -- \$12,773	1.0	1.0	1.0
28835	Chief Fleet Division Parking Enterprise		\$11,501 -- \$12,681	1.0	1.0	1.0
27682	Chief of Architectural Services Division		\$12,975 -- \$14,306	1.0	1.0	1.0
27774	Chief Real Estate Division		\$12,077 -- \$13,314	1.0	1.0	1.0
29567	Chief Storekeeper Fleet Services		\$5,033 -- \$6,119	1.0	1.0	1.0
27798	Chief Support Svcs Division		\$8,787 -- \$9,686	1.0	1.0	1.0
28992	Contract Services Manager 1		\$9,571 -- \$10,553	2.0	2.0	2.0
28993	Contract Services Manager 2		\$10,530 -- \$11,611	1.0	1.0	1.0
28989	Contract Services Officer Lv 1		\$4,611 -- \$5,602	2.0	3.0	3.0
28990	Contract Services Officer Lv 2		\$5,830 -- \$7,088	3.0	2.0	2.0
29207	Contract Services Specialist Lv 1		\$3,808 -- \$4,630	1.0	0.0	0.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7000000BU - General Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
29208	Contract Services Specialist Lv 2		\$4,189 -- \$5,091	0.0	1.0	1.0
27805	Custodian Lv 2		\$3,330 -- \$4,047	30.0	30.0	26.0
27833	Dep Director General Services		\$13,667 -- \$15,068	1.0	1.0	2.0
27853	Dir of General Services	EX	\$16,075 -- \$17,723	1.0	1.0	1.0
27932	Electrician		\$7,602 -- \$7,602	36.0	35.0	37.0
27932	Electrician	LT	\$7,602 -- \$7,602	0.0	0.0	1.0
27715	Energy Program Mgr		\$9,808 -- \$10,814	1.0	1.0	1.0
28958	Environmental Specialist 4		\$9,322 -- \$10,278	1.0	1.0	1.0
27935	Equipment Technician		\$6,248 -- \$6,890	34.0	34.0	34.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
27646	Facilities Manager		\$10,756 -- \$11,859	5.0	5.0	5.0
29233	Facility Security Operations Supervisor		\$4,819 -- \$5,856	1.0	1.0	1.0
29293	Fleet Manager		\$8,734 -- \$10,619	3.0	3.0	3.0
27955	Fleet Service Wkr		\$4,207 -- \$5,113	12.0	12.0	12.0
29647	Fleet Supervisor		\$6,598 -- \$8,019	7.0	7.0	7.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	1.0	1.0	1.0
28215	Office Specialist Lv 2		\$3,794 -- \$4,611	2.0	2.0	2.0
28229	Painter		\$6,368 -- \$6,368	13.0	13.0	14.0
28229	Painter	LT	\$6,368 -- \$6,368	0.0	0.0	1.0
28279	Plumber		\$7,602 -- \$7,602	13.0	13.0	13.0
28245	Principal Engineering Technician		\$5,968 -- \$7,617	1.0	1.0	1.0
28307	Printing Service Operator Lv 1		\$3,410 -- \$4,144	2.0	1.0	1.0
28308	Printing Service Operator Lv 2		\$3,643 -- \$4,428	2.0	3.0	3.0
28309	Printing Services Supv		\$5,112 -- \$6,213	1.0	1.0	1.0
28949	Printing Services Technician		\$3,234 -- \$3,932	2.0	2.0	2.0
28325	Real Estate Officer Lv 2		\$6,979 -- \$8,484	13.0	13.0	13.0
28325	Real Estate Officer Lv 2	LT	\$6,979 -- \$8,484	1.0	1.0	1.0
28330	Real Estate Program Manager		\$9,660 -- \$11,743	3.0	3.0	3.0
29322	Real Estate Specialist		\$4,134 -- \$5,026	3.0	3.0	3.0
27545	Sr Accountant		\$7,134 -- \$8,670	1.0	1.0	1.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	2.0	2.0	2.0
27564	Sr Accounting Mgr		\$10,534 -- \$11,614	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$10,534 -- \$11,614	4.0	4.0	4.0
29648	Sr Automotive Technician		\$6,130 -- \$6,758	6.0	6.0	6.0
28991	Sr Contract Services Officer		\$6,991 -- \$8,499	10.0	10.0	10.0
27915	Sr Electrical Engineer		\$11,334 -- \$12,496	1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

7000000BU - General Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27906	Sr Engineer Architect		\$11,334 -- \$12,496	1.0	1.0	1.0
27936	Sr Equipment Technician		\$6,876 -- \$7,582	5.0	5.0	5.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	2.0	2.0	3.0
28305	Sr Printing Svcs Operator Conf		\$4,223 -- \$5,131	1.0	1.0	1.0
28374	Sr Stationary Engineer		\$7,596 -- \$9,234	4.0	4.0	4.0
28374	Sr Stationary Engineer	LT	\$7,596 -- \$9,234	1.0	1.0	1.0
29566	Sr Storekeeper Fleet Services		\$4,564 -- \$5,548	1.0	1.0	1.0
28376	Stationary Engineer 1		\$7,182 -- \$7,918	52.0	52.0	52.0
28376	Stationary Engineer 1	LT	\$7,182 -- \$7,918	2.0	2.0	2.0
28377	Stationary Engineer 2		\$7,918 -- \$8,731	10.0	10.0	10.0
28377	Stationary Engineer 2	LT	\$7,918 -- \$8,731	1.0	1.0	1.0
28364	Stock Clerk		\$3,382 -- \$4,111	6.0	6.0	6.0
28468	Storekeeper 1		\$3,953 -- \$4,804	2.0	2.0	2.0
28469	Storekeeper 2		\$4,183 -- \$5,082	1.0	1.0	1.0
29565	Storekeeper Fleet Services		\$4,153 -- \$5,047	5.0	5.0	6.0
27804	Supv Custodian 1		\$3,556 -- \$4,322	2.0	2.0	2.0
27806	Supv Custodian 2		\$4,122 -- \$5,009	2.0	2.0	2.0
28508	Telecommunications Systems Supv		\$7,158 -- \$8,701	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				456.0	456.0	475.0
7000000BU - General Services SUBTOTAL				456.0	456.0	475.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	5.0	5.0	5.0
27560	Accounting Mgr		\$9,763 -- \$10,765	3.0	3.0	3.0
27610	Accounting Technician		\$4,546 -- \$5,526	11.0	13.0	13.0
27610	Accounting Technician	LT	\$4,546 -- \$5,526	2.0	0.0	0.0
27611	Activities Therapist		\$6,180 -- \$7,156	4.0	4.0	4.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	45.0	46.0	47.0
27603	Admin Svcs Officer 1	LT	\$5,888 -- \$7,158	1.0	0.0	0.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	44.0	50.0	55.0
27604	Admin Svcs Officer 2	LT	\$7,062 -- \$8,585	7.0	4.0	4.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	7.0	8.0	8.0
27534	Assoc Admin Analyst Lv 2		\$7,062 -- \$8,585	2.0	2.0	2.0
28263	Assoc Physician Management	LT EX	\$14,626 -- \$17,777	1.0	1.0	1.0
27863	Behavioral Health Director		\$14,201 -- \$15,658	0.0	1.0	1.0
29646	Behavioral Health Peer Specialist		\$3,241 -- \$3,941	14.0	23.0	33.0
29644	Behavioral Health Peer Spec Program Mgr		\$4,280 -- \$5,202	3.0	3.0	3.0
27640	Building Maintenance Wkr		\$4,007 -- \$4,870	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$11,598 -- \$12,787	1.0	1.0	1.0
27761	Chief Public Health Laboratory Service		\$10,765 -- \$11,868	1.0	1.0	1.0
29577	Chief Therapist		\$10,471 -- \$11,544	1.0	1.0	1.0
27654	Claims Assistance Specialist		\$3,794 -- \$4,612	18.0	17.0	17.0
27783	Clerical Supv 1		\$4,219 -- \$5,127	3.0	3.0	3.0
27786	Clerical Supv 2		\$4,645 -- \$5,648	3.0	3.0	4.0
29579	Communicable Disease Investigator Lv 1		\$4,229 -- \$5,143	3.0	5.0	5.0
29579	Communicable Disease Investigator Lv 1	LT	\$4,229 -- \$5,143	1.0	1.0	1.0
27689	Communicable Disease Investigator Lv 2		\$4,440 -- \$5,399	7.0	6.0	6.0
27689	Communicable Disease Investigator Lv 2	LT	\$4,440 -- \$5,399	1.0	0.0	0.0
27720	County Health Officer	EX	\$20,789 -- \$22,919	1.0	1.0	1.0
27755	County Pharmacist		\$14,600 -- \$16,098	1.0	1.0	1.0
27805	Custodian Lv 2		\$3,330 -- \$4,047	7.0	7.0	7.0
27855	Dental Health Program Coord		\$7,502 -- \$9,121	1.0	1.0	1.0
27834	Dep Director Human Services		\$14,201 -- \$15,658	3.0	3.0	3.0
27858	Dietitian		\$5,942 -- \$7,222	6.8	6.8	6.8
28033	Dir of Health Services	EX	\$18,936 -- \$20,876	1.0	1.0	1.0
29458	Emergency Medical Services Administrator		\$11,228 -- \$12,380	1.0	1.0	1.0
29506	Emergency Medical Services Coordinator		\$8,023 -- \$9,752	2.0	2.0	2.0
27941	Emergency Medical Services Specialist		\$6,074 -- \$7,382	6.0	6.0	6.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27945	Epidemiologist		\$7,530 -- \$9,152	4.0	6.0	6.0
27945	Epidemiologist	LT	\$7,530 -- \$9,152	2.0	1.0	1.0
27946	Epidemiology Program Mgr		\$10,554 -- \$11,635	1.0	1.0	1.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
27749	Food Service Cook		\$3,410 -- \$4,144	2.0	2.0	2.0
27751	Food Service Supervisor		\$3,982 -- \$4,838	1.0	1.0	1.0
28006	Food Service Wkr		\$2,952 -- \$3,589	4.0	4.0	4.0
28036	Health Education Assistant		\$4,144 -- \$5,037	7.0	7.0	7.0
28034	Health Educator Rng A		\$5,467 -- \$6,645	4.0	4.0	4.0
28034	Health Educator Rng A	LT	\$5,467 -- \$6,645	1.0	1.0	1.0
28035	Health Educator Rng B		\$6,095 -- \$7,408	11.0	11.0	11.0
28035	Health Educator Rng B	LT	\$6,095 -- \$7,408	3.0	3.0	3.0
28052	Health Program Coord		\$7,502 -- \$9,121	7.0	9.0	9.0
28052	Health Program Coord	LT	\$7,502 -- \$9,121	2.0	4.0	4.0
28056	Health Program Mgr		\$10,554 -- \$11,635	26.0	32.0	32.0
28056	Health Program Mgr	LT	\$10,554 -- \$11,635	4.0	0.0	0.0
28062	Human Services Division Mgr Rng B		\$11,209 -- \$13,624	8.0	9.0	10.0
28065	Human Services Program Planner Rng B		\$9,275 -- \$10,227	40.5	44.0	47.0
28065	Human Services Program Planner Rng B	LT	\$9,275 -- \$10,227	7.0	5.0	5.0
29517	Human Svcs Asst Farsi LG Persian CL		\$3,224 -- \$3,918	1.0	1.0	1.0
28411	Human Svcs Asst Spanish LG Latin CL		\$3,224 -- \$3,918	2.0	2.0	2.0
28435	Human Svcs Social Wkr		\$5,385 -- \$6,545	1.0	1.0	1.0
28837	Human Svcs Spec Lv 2		\$4,755 -- \$5,780	0.0	1.0	1.0
28118	Licensed Vocational Nurse	LT	\$4,706 -- \$5,721	1.0	1.0	1.0
28122	Medical Asst Lv 2		\$4,043 -- \$4,913	34.0	35.0	36.0
28122	Medical Asst Lv 2	LT	\$4,043 -- \$4,913	4.0	6.0	6.0
28138	Medical Case Management Nurse		\$7,295 -- \$8,868	18.0	18.0	18.0
28140	Medical Director	EX	\$18,856 -- \$22,919	2.8	2.8	2.8
28163	Medical Records Technician		\$3,643 -- \$4,428	3.0	3.0	3.0
28146	Mental Health Counselor		\$6,413 -- \$7,422	55.0	64.0	67.0
28151	Mental Health Program Coord		\$7,502 -- \$9,121	51.0	54.0	56.0
28151	Mental Health Program Coord	LT	\$7,502 -- \$9,121	1.0	0.0	0.0
28152	Mental Health Wkr		\$3,975 -- \$4,832	50.3	50.3	50.3
29585	Mental Health Wkr DC Planner		\$4,170 -- \$5,070	3.0	3.0	3.0
28155	Mental Health Wkr Licensed		\$4,851 -- \$5,895	9.0	8.0	8.0
28198	Nurse Practitioner		\$8,854 -- \$10,760	3.8	4.8	4.8

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
28198	Nurse Practitioner	LT	\$8,854 -- \$10,760	1.0	0.0	0.0
29246	Nutrition Asst Hmong LC Lv 2		\$3,323 -- \$4,040	1.0	1.0	1.0
28176	Nutrition Asst Lv 2		\$3,323 -- \$4,040	17.0	17.0	17.0
28194	Nutrition Asst Russian LC Lv 2		\$3,323 -- \$4,040	1.0	1.0	1.0
28188	Nutrition Asst Span LG Latin CL Lv 2		\$3,323 -- \$4,040	4.0	4.0	4.0
29492	Nutrition Program Coordinator		\$7,066 -- \$8,588	4.0	4.0	4.0
28204	Office Assistant Lv 1		\$3,185 -- \$3,873	0.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	52.5	51.5	57.5
28206	Office Assistant Lv 2	LT	\$3,271 -- \$3,977	4.0	4.0	4.0
28215	Office Specialist Lv 2	LT	\$3,794 -- \$4,611	1.0	1.0	1.0
28499	Pediatric Occup Physical Therapist Lv 2		\$7,847 -- \$9,538	10.5	11.5	11.5
28248	Pharmacist		\$12,404 -- \$13,023	8.5	8.5	9.7
28313	Pharmacy Assistant		\$3,702 -- \$4,499	1.0	1.0	0.0
29288	Pharmacy Manager		\$13,224 -- \$14,579	1.0	1.0	1.0
28314	Pharmacy Technician		\$4,073 -- \$4,950	4.5	4.5	7.6
28314	Pharmacy Technician	LT	\$4,073 -- \$4,950	1.0	1.0	1.0
28267	Physician 3	EX	\$17,281 -- \$19,053	1.0	1.0	1.0
28288	Psychiatric Nurse		\$7,760 -- \$8,555	17.0	17.0	17.0
28249	Public Health Aide		\$3,005 -- \$3,652	3.0	3.0	3.0
28249	Public Health Aide	LT	\$3,005 -- \$3,652	2.0	2.0	2.0
29283	Public Health Laboratory Technician		\$3,935 -- \$4,785	1.0	2.0	2.0
29283	Public Health Laboratory Technician	LT	\$3,935 -- \$4,785	2.0	1.0	1.0
28253	Public Health Microbiologist		\$6,177 -- \$7,506	4.0	6.0	6.0
28253	Public Health Microbiologist	LT	\$6,177 -- \$7,506	3.0	1.0	1.0
28259	Public Health Nurse Lv 1		\$6,963 -- \$8,465	2.4	8.4	8.4
28259	Public Health Nurse Lv 1	LT	\$6,963 -- \$8,465	1.0	0.0	0.0
28260	Public Health Nurse Lv 2		\$7,295 -- \$8,868	41.9	40.2	40.2
28260	Public Health Nurse Lv 2	LT	\$7,295 -- \$8,868	4.0	2.0	2.0
28353	Radiologic Technologist		\$5,124 -- \$6,227	1.0	1.0	1.0
27854	Registered Dental Hygienist		\$6,601 -- \$6,601	1.6	1.6	1.6
28337	Registered Nurse Lv 2		\$6,857 -- \$8,334	11.5	10.5	10.5
28337	Registered Nurse Lv 2	LT	\$6,857 -- \$8,334	13.0	12.0	12.0
28378	Secretary		\$3,739 -- \$4,543	2.0	2.0	2.0
28379	Secretary Conf		\$4,162 -- \$5,059	0.6	0.6	0.6
29580	Senior Communicable Disease Investigator		\$4,901 -- \$5,957	1.0	2.0	2.0
29580	Senior Communicable Disease Investigator	LT	\$4,901 -- \$5,957	1.0	0.0	0.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27545	Sr Accountant		\$7,134 -- \$8,670	10.0	10.0	10.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	11.0	11.0	11.0
27541	Sr Account Clerk	LT	\$3,927 -- \$4,774	1.0	1.0	1.0
27564	Sr Accounting Mgr		\$10,534 -- \$11,614	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$10,534 -- \$11,614	4.0	4.0	4.0
29645	Sr Behavioral Health Peer Specialist		\$3,567 -- \$4,336	6.0	7.0	7.0
28054	Sr Health Program Coord Rng A		\$8,259 -- \$10,039	10.0	11.0	11.0
28054	Sr Health Program Coord Rng A	LT	\$8,259 -- \$10,039	1.0	0.0	0.0
28147	Sr Mental Health Counselor		\$7,953 -- \$8,769	149.3	140.3	143.3
28153	Sr Mental Health Wkr Licensed		\$5,839 -- \$7,097	16.0	16.0	16.0
28174	Sr Nutrition Asst		\$3,748 -- \$4,557	1.0	2.0	2.0
28186	Sr Nutrition Asst Span LG Latin CL		\$3,748 -- \$4,557	3.0	2.0	2.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	87.0	89.0	92.0
28203	Sr Office Assistant	LT	\$3,636 -- \$4,421	3.0	1.0	0.0
28312	Sr Pharmacy Technician		\$4,450 -- \$5,409	1.0	1.0	1.0
28280	Sr Physician Management	EX	\$16,316 -- \$19,832	0.6	0.8	0.8
28289	Sr Psychiatric Nurse		\$7,835 -- \$9,523	1.0	1.0	1.0
28254	Sr Public Health Microbiologist		\$6,801 -- \$8,265	3.0	3.0	3.0
28257	Sr Public Health Nurse		\$7,835 -- \$9,523	2.0	3.0	3.0
28257	Sr Public Health Nurse	LT	\$7,835 -- \$9,523	4.0	4.0	4.0
28364	Stock Clerk		\$3,382 -- \$4,111	0.0	0.0	2.0
28468	Storekeeper 1		\$3,953 -- \$4,804	1.0	1.0	1.0
27804	Supv Custodian 1		\$3,556 -- \$4,322	1.0	1.0	1.0
27806	Supv Custodian 2		\$4,122 -- \$5,009	1.0	1.0	1.0
28139	Supv Medical Case Management Nurse		\$8,513 -- \$10,349	2.0	2.0	2.0
28255	Supv Public Health Microbiologist		\$7,017 -- \$8,529	1.0	1.0	1.0
28258	Supv Public Health Nurse		\$9,138 -- \$11,109	7.0	7.0	7.0
28354	Supv Radiologic Technologist		\$5,167 -- \$6,283	1.0	1.0	1.0
28335	Supv Registered Nurse		\$7,984 -- \$9,705	3.0	3.0	4.0
28335	Supv Registered Nurse	LT	\$7,984 -- \$9,705	2.0	2.0	2.0
28500	Supv Therapist		\$8,305 -- \$10,095	3.0	3.0	3.0
28489	Therapist Aide		\$3,737 -- \$4,325	3.0	3.0	3.0
29578	Therapist HOLD		\$7,495 -- \$8,675	2.0	1.0	1.0
29148	Treatment Center Program Coordinator		\$8,874 -- \$10,786	14.0	14.0	14.0
POSITION TYPE SUBTOTAL				1,176.1	1,205.1	1,249.4
28140	Medical Director	PPRAEX	18,856 -- 22,919	0.5	0.5	0.5

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
28499	Pediatric Occup Physical Therapist Lv 2	RA	7,847 -- 9,538	2.0	2.0	2.0
29148	Treatment Center Program Coordinator	RA	8,874 -- 10,786	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				3.5	3.5	3.5
7200000BU - Health Services SUBTOTAL				1,179.6	1,208.6	1,252.9

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5820000BU - Homeless Services and Housing

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27548	Accountant		\$5,949 -- \$7,229	0.0	0.0	1.0
27610	Accounting Technician		\$4,546 -- \$5,526	0.0	0.0	1.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	0.0	0.0	2.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	0.0	0.0	2.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	0.0	0.0	1.0
29671	Asst Director Homeless Svcs & Housing	EX	\$11,209 -- \$13,624	0.0	0.0	1.0
29670	Dir of Homeless Svcs & Housing	EX	\$14,640 -- \$16,142	0.0	0.0	1.0
28063	Human Services Program Mgr		\$9,263 -- \$11,261	0.0	0.0	2.0
28065	Human Services Program Planner Rng B		\$9,275 -- \$10,227	0.0	0.0	11.0
28066	Human Services Program Specialist		\$7,054 -- \$8,576	0.0	0.0	1.0
27545	Sr Accountant		\$7,134 -- \$8,670	0.0	0.0	2.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	0.0	0.0	1.0
POSITION TYPE SUBTOTAL				0.0	0.0	26.0
5820000BU - Homeless Services and Housing SUBTOTAL				0.0	0.0	26.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

8100000BU - Human Assistance-Administration

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27548	Accountant		\$5,949 -- \$7,229	4.0	5.0	5.0
27548	Accountant	LT	\$5,949 -- \$7,229	1.0	0.0	0.0
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	29.0	29.0	29.0
27560	Accounting Mgr		\$9,763 -- \$10,765	3.0	3.0	4.0
27560	Accounting Mgr	LT	\$9,763 -- \$10,765	1.0	0.0	0.0
27610	Accounting Technician		\$4,546 -- \$5,526	7.0	8.0	8.0
27610	Accounting Technician	LT	\$4,546 -- \$5,526	1.0	0.0	0.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	33.0	34.0	33.0
27603	Admin Svcs Officer 1	LT	\$5,888 -- \$7,158	1.0	0.0	0.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	25.0	25.0	24.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	2.0	3.0	2.0
27676	Asst Chief Criminal Investigator		\$11,811 -- \$14,355	0.0	0.0	1.0
29315	Chief Criminal Investigator		\$15,294 -- \$16,864	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$11,598 -- \$12,787	1.0	1.0	1.0
27790	Chief Storekeeper Rng B		\$5,033 -- \$6,119	1.0	1.0	1.0
28908	Child Development Specialist 2		\$4,268 -- \$5,188	8.0	8.0	8.0
27693	Child Development Supv 2		\$5,618 -- \$6,827	1.0	1.0	1.0
27786	Clerical Supv 2		\$4,645 -- \$5,648	26.0	26.0	26.0
29574	County Veterans Service Officer		\$9,263 -- \$11,261	1.0	1.0	1.0
27733	Criminal Investigator Lv 2		\$8,127 -- \$10,373	19.0	19.0	19.0
27834	Dep Director Human Services		\$14,201 -- \$15,658	3.0	3.0	3.0
27857	Dir of Human Assistance	EX	\$18,936 -- \$20,876	1.0	1.0	1.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
28062	Human Services Division Mgr Rng B		\$11,209 -- \$13,624	6.0	6.0	6.0
28063	Human Services Program Mgr		\$9,263 -- \$11,261	19.0	19.0	19.0
28065	Human Services Program Planner Rng B		\$9,275 -- \$10,227	12.0	14.0	13.0
28065	Human Services Program Planner Rng B	LT	\$9,275 -- \$10,227	2.0	0.0	0.0
28066	Human Services Program Specialist		\$7,054 -- \$8,576	35.0	36.0	35.0
28066	Human Services Program Specialist	LT	\$7,054 -- \$8,576	1.0	0.0	0.0
28404	Human Svcs Asst		\$3,224 -- \$3,918	12.0	12.0	12.0
29515	Human Svcs Asst Arabic LG MidEastern CL		\$3,224 -- \$3,918	1.0	1.0	1.0
28878	Human Svcs Asst Armenian LC		\$3,224 -- \$3,918	2.0	2.0	2.0
28408	Human Svcs Asst Chinese LC		\$3,224 -- \$3,918	4.0	4.0	4.0
29517	Human Svcs Asst Farsi LG Persian CL		\$3,224 -- \$3,918	1.0	1.0	1.0
28879	Human Svcs Asst Lao LC		\$3,224 -- \$3,918	9.0	9.0	9.0
28412	Human Svcs Asst Russian LC		\$3,224 -- \$3,918	10.8	10.8	10.8

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Summary of Positions - June/Recommended

Position Summary by Department

8100000BU - Human Assistance-Administration

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
28411	Human Svcs Asst Spanish LG Latin CL		\$3,224 -- \$3,918	27.0	27.0	27.0
28423	Human Svcs Asst Vietnamese LC		\$3,224 -- \$3,918	4.0	4.0	4.0
29310	Human Svcs Program Integrity Specialist		\$6,403 -- \$7,783	3.0	3.0	3.0
29106	Human Svcs Q & R Spec		\$4,993 -- \$6,069	51.0	51.0	51.0
29114	Human Svcs Q & R Spec Lao LC		\$4,993 -- \$6,069	2.0	2.0	2.0
29115	Human Svcs Q & R Spec Russian LC		\$4,993 -- \$6,069	2.0	2.0	2.0
29112	Human Svcs Q & R Spec Span LG Latin CL		\$4,993 -- \$6,069	3.0	3.0	3.0
28435	Human Svcs Social Wkr		\$5,385 -- \$6,545	39.0	35.0	33.0
28444	Human Svcs Social Wkr African Amer CL		\$5,385 -- \$6,545	2.0	2.0	2.0
29176	Human Svcs Social Wkr Hmong LC		\$5,385 -- \$6,545	1.0	1.0	1.0
28433	Human Svcs Social Wkr Rng B		\$5,789 -- \$7,036	3.0	7.0	7.0
28462	Human Svcs Social Wkr Russian LC		\$5,385 -- \$6,545	3.0	3.0	3.0
28459	Human Svcs Social Wkr Span LG Latin CL		\$5,385 -- \$6,545	3.0	3.0	3.0
28838	Human Svcs Spec AfricAmer CL Lv 2		\$4,755 -- \$5,780	30.0	28.0	21.0
29618	Human Svcs Spec ArabicLGMidEastCL Lv 1		\$4,209 -- \$5,115	1.0	1.0	1.0
29521	Human Svcs Spec ArabicLGMidEastCL Lv 2		\$4,755 -- \$5,780	2.0	2.0	2.0
28839	Human Svcs Spec Armenian LC Lv 2		\$4,755 -- \$5,780	3.0	3.0	3.0
28840	Human Svcs Spec Chinese LC Lv 2		\$4,755 -- \$5,780	8.5	8.5	6.0
29622	Human Svcs Spec Farsi LG Persian CL Lv 1		\$4,209 -- \$5,115	3.0	1.0	1.0
29179	Human Svcs Spec Farsi LG Persian CL Lv 2		\$4,755 -- \$5,780	2.0	8.0	8.0
29623	Human Svcs Spec Hmong LC Lv 1		\$4,209 -- \$5,115	0.0	3.0	3.0
29180	Human Svcs Spec Hmong LC Lv 2		\$4,755 -- \$5,780	9.0	6.0	6.0
28933	Human Svcs Spec Korean LC Lv 2		\$4,755 -- \$5,780	0.0	1.0	1.0
28843	Human Svcs Spec Lao LC Lv 2		\$4,755 -- \$5,780	17.0	17.0	13.0
29616	Human Svcs Spec Lv 1		\$4,209 -- \$5,115	149.0	229.0	229.0
28837	Human Svcs Spec Lv 2		\$4,755 -- \$5,780	691.8	606.8	605.2
29181	Human Svcs Spec Mien LC Lv 2		\$4,755 -- \$5,780	6.0	7.0	7.0
28844	Human Svcs Spec NativeAm CL Lv 2		\$4,755 -- \$5,780	1.0	2.0	2.0
29182	Human Svcs Spec PunjabiLGEastIndCL Lv 2		\$4,755 -- \$5,780	1.0	1.0	0.0
29630	Human Svcs Spec Russian LC Lv 1		\$4,209 -- \$5,115	0.0	3.0	3.0
28845	Human Svcs Spec Russian LC Lv 2		\$4,755 -- \$5,780	64.0	62.0	57.0
29631	Human Svcs Spec SpanLGLatinCL Lv 1		\$4,209 -- \$5,115	7.0	18.0	18.0
28846	Human Svcs Spec SpanLGLatinCL Lv 2		\$4,755 -- \$5,780	129.0	118.0	116.0
28841	Human Svcs Spec TagalogLGFilipinoCL Lv 2		\$4,755 -- \$5,780	2.0	1.0	0.0
29634	Human Svcs Spec Vietnamese LC Lv 1		\$4,209 -- \$5,115	1.0	1.0	1.0
28847	Human Svcs Spec Vietnamese LC Lv 2		\$4,755 -- \$5,780	16.0	16.0	12.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

8100000BU - Human Assistance-Administration

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
28431	Human Svcs Supv		\$5,905 -- \$7,177	182.0	182.0	182.0
28067	Investigative Assistant		\$4,873 -- \$5,923	28.0	28.0	28.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	234.6	234.6	231.8
28379	Secretary Conf		\$4,162 -- \$5,059	4.0	4.0	4.0
27545	Sr Accountant		\$7,134 -- \$8,670	7.0	8.0	8.0
27545	Sr Accountant	LT	\$7,134 -- \$8,670	1.0	0.0	0.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	16.0	16.0	16.0
27564	Sr Accounting Mgr		\$10,534 -- \$11,614	0.0	0.0	2.0
27526	Sr Administrative Analyst Rng B		\$10,534 -- \$11,614	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	47.8	47.8	47.8
29588	Sr Veterans Claims Representative		\$4,718 -- \$5,736	1.0	1.0	1.0
28364	Stock Clerk		\$3,382 -- \$4,111	13.0	13.0	13.0
28468	Storekeeper 1		\$3,953 -- \$4,804	2.0	2.0	2.0
27730	Supv Criminal Investigator		\$10,708 -- \$13,015	5.0	5.0	6.0
28549	Veterans Claims Representative		\$4,102 -- \$4,988	4.0	4.0	6.0
28539	Vocational Assessment Counselor		\$5,733 -- \$6,970	12.0	12.0	12.0
28540	Workforce Career Assessment Supv		\$6,354 -- \$7,723	8.0	8.0	8.0
29119	Workforce Coord		\$5,641 -- \$6,857	25.0	25.0	25.0
29121	Workforce Coord African Amer CL		\$5,641 -- \$6,857	1.8	1.8	1.8
POSITION TYPE SUBTOTAL				2,165.3	2,165.3	2,134.4
27603	Admin Svcs Officer 1	RA	5,888 -- 7,158	0.0	0.0	0.0
27786	Clerical Supv 2	RA	4,645 -- 5,648	0.0	0.0	0.0
28408	Human Svcs Asst Chinese LC	RA	3,224 -- 3,918	0.0	0.0	0.0
29112	Human Svcs Q & R Spec Span LG Latin CL	RA	4,993 -- 6,069	0.0	0.0	0.0
28471	Human Svcs Soc Wkr Mstr Dgr	RA	6,364 -- 7,737	0.0	0.0	0.0
29616	Human Svcs Spec Lv 1	RA	4,209 -- 5,115	0.0	0.0	0.0
28837	Human Svcs Spec Lv 2	RA	4,755 -- 5,780	0.0	0.0	0.0
28845	Human Svcs Spec Russian LC Lv 2	RA	4,755 -- 5,780	0.0	0.0	0.0
28846	Human Svcs Spec SpanLGLatinCL Lv 2	RA	4,755 -- 5,780	0.0	0.0	0.0
28431	Human Svcs Supv	RA	5,905 -- 7,177	0.0	0.0	0.0
POSITION TYPE SUBTOTAL				0.0	0.0	0.0
8100000BU - Human Assistance-Administration SUBTOTAL				2,165.3	2,165.3	2,134.4

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

5750000BU - Justice Planning, Analytics and Coordination

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
29474	CEO Management Analyst 2		\$11,014 -- \$12,141	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				2.0	2.0	2.0
5750000BU - Justice Planning, Analytics and Coordination SUBTOTAL				2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7230000BU - Juvenile Medical Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	1.0	1.0	1.0
27844	Dentist 2	EX	\$14,201 -- \$15,656	0.5	0.5	0.5
28053	Health Program Coord Rng A		\$8,672 -- \$10,542	1.0	1.0	1.0
28056	Health Program Mgr		\$10,554 -- \$11,635	0.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	1.0	0.0	0.0
28248	Pharmacist		\$12,404 -- \$13,023	1.0	1.0	1.0
28314	Pharmacy Technician		\$4,073 -- \$4,950	1.0	1.0	1.0
28267	Physician 3	EX	\$17,281 -- \$19,053	1.0	0.0	0.0
29676	Physician 3 D/CF	EX	\$22,465 -- \$24,768	0.0	1.0	1.0
29666	Registered Dental Assistant		\$4,343 -- \$5,280	0.0	0.0	0.5
27854	Registered Dental Hygienist		\$6,601 -- \$6,601	0.5	0.5	0.5
28334	Registered Nurse D/CF Lv 2		\$7,541 -- \$9,168	13.0	13.0	16.0
28337	Registered Nurse Lv 2		\$6,857 -- \$8,334	0.0	2.0	2.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	1.0	1.0	1.0
28338	Supv Registered Nurse D/CF		\$10,979 -- \$13,344	4.0	4.0	4.0
POSITION TYPE SUBTOTAL				25.0	27.0	30.5
7230000BU - Juvenile Medical Services SUBTOTAL				25.0	27.0	30.5

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

5740000BU - Office of Compliance

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				2.0	2.0	2.0
5740000BU - Office of Compliance SUBTOTAL				2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

5970000BU - Office of Labor Relations

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
29451	Admin Svcs Officer 1 Conf		\$6,098 -- \$7,412	1.0	0.0	0.0
29238	Chief Labor Negotiator		\$13,695 -- \$15,099	1.0	1.0	1.0
29673	Labor Relations Assistant		\$6,098 -- \$7,412	0.0	1.0	1.0
27949	Labor Relations Officer		\$11,557 -- \$12,742	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				5.0	5.0	5.0
5970000BU - Office of Labor Relations SUBTOTAL				5.0	5.0	5.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

7990000BU - Parking Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	1.0	1.0	1.0
28274	Parking Lot Attendant		\$3,382 -- \$4,111	3.0	3.0	3.0
28278	Parking Lot Supv		\$3,582 -- \$4,355	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				5.0	5.0	5.0
7990000BU - Parking Enterprise SUBTOTAL				5.0	5.0	5.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

6050000BU - Personnel Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27540	Account Clerk Lv 2 Conf		\$4,031 -- \$4,901	1.0	1.0	1.0
27613	Accounting Technician Conf		\$4,858 -- \$5,907	1.0	1.0	1.0
29451	Admin Svcs Officer 1 Conf		\$6,098 -- \$7,412	2.0	2.0	2.0
29452	Admin Svcs Officer 2 Conf		\$7,309 -- \$8,886	1.0	1.0	1.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	0.0	0.0
29662	Admin Svcs Officer 3 Conf		\$9,905 -- \$10,922	0.0	1.0	1.0
29225	Dir of Personnel Services	EX	\$16,075 -- \$17,723	1.0	1.0	1.0
27927	Employee Benefits Analyst Lv 2		\$7,622 -- \$9,265	2.0	2.0	2.0
27666	Employee Benefits Mgr		\$11,014 -- \$12,141	1.0	1.0	1.0
29316	Employee Benefits Supervisor		\$8,802 -- \$10,701	1.0	1.0	1.0
27788	Equal Employment Opportunity Officer		\$10,534 -- \$11,614	1.0	1.0	1.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
28968	Human Resources Manager 1		\$9,705 -- \$10,701	6.0	7.0	7.0
28969	Human Resources Manager 2		\$11,014 -- \$12,141	3.0	3.0	3.0
28970	Human Resources Manager 3		\$12,115 -- \$13,358	4.0	3.0	3.0
28074	Industrial Hygienist		\$8,776 -- \$9,676	2.0	2.0	2.0
28105	Liability Property Insurance Analyst Lv2		\$7,290 -- \$8,861	4.0	4.0	4.0
28961	Liability Property Insurance Supv		\$8,414 -- \$10,229	1.0	1.0	1.0
28207	Office Assistant Lv 2 Conf		\$3,514 -- \$4,271	6.0	6.0	6.0
28216	Office Specialist Lv 2 Conf		\$4,082 -- \$4,960	5.0	4.0	4.0
28218	Personnel Analyst		\$6,928 -- \$8,419	24.0	25.0	26.0
28241	Personnel Services Division Chief		\$13,695 -- \$15,099	2.0	3.0	3.0
28945	Personnel Specialist Lv 1		\$4,236 -- \$5,150	5.0	8.0	8.0
28944	Personnel Specialist Lv 2		\$4,656 -- \$5,660	19.0	17.0	17.0
28219	Personnel Technician		\$5,898 -- \$7,168	32.0	31.0	32.0
29149	Principal Human Resources Analyst		\$9,705 -- \$10,701	1.0	0.0	2.0
28336	Registered Nurse Lv 1		\$6,547 -- \$7,958	1.0	1.0	1.0
28332	Risk Manager		\$10,534 -- \$11,614	1.0	1.0	1.0
28962	Safety Officer		\$8,835 -- \$10,741	1.0	1.0	1.0
28399	Safety Specialist		\$7,290 -- \$8,861	4.0	4.0	4.0
27542	Sr Account Clerk Conf		\$4,376 -- \$5,320	1.0	1.0	1.0
28202	Sr Office Asst Conf		\$4,031 -- \$4,901	5.0	5.0	6.0
28211	Sr Office Specialist Conf		\$4,466 -- \$5,430	1.0	1.0	2.0
28224	Sr Personnel Analyst		\$7,622 -- \$9,265	31.0	35.0	35.0
28943	Sr Personnel Specialist		\$5,127 -- \$6,232	4.0	4.0	4.0
29087	Sr Safety Specialist		\$9,277 -- \$10,229	2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

6050000BU - Personnel Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
28966	Sr Training and Development Specialist		\$7,290 -- \$8,861	3.0	0.0	0.0
28554	Workers Compensation Assistant		\$5,331 -- \$6,171	2.0	2.0	2.0
28553	Workers Compensation Examiner		\$7,290 -- \$8,861	12.0	12.0	12.0
28556	Workers Compensation Mgr		\$10,534 -- \$11,614	1.0	1.0	1.0
28557	Workers Compensation Supv		\$8,412 -- \$10,227	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				199.0	200.0	206.0
28553	Workers Compensation Examiner	RA	7,290 -- 8,861	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				1.0	1.0	1.0
6050000BU - Personnel Services SUBTOTAL				200.0	201.0	207.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

6700000BU - Probation

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27537	Account Clerk Lv 1		\$3,264 -- \$3,968	1.0	0.0	0.0
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	2.0	0.0	0.0
27560	Accounting Mgr		\$9,763 -- \$10,765	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	13.0	13.0	14.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	13.0	12.0	13.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	3.0	4.0	4.0
27764	Asst Chief Probation Officer		\$16,363 -- \$18,040	2.0	2.0	2.0
28243	Asst Probation Division Chief		\$9,966 -- \$12,115	10.0	10.0	10.0
28223	Asst Probation Officer		\$5,778 -- \$7,374	156.0	158.0	158.0
27786	Clerical Supv 2		\$4,645 -- \$5,648	3.0	3.0	3.0
27748	Communication Operator Dispatch Lv 2		\$4,186 -- \$5,087	2.0	2.0	2.0
27763	County Probation Officer	EX	\$19,630 -- \$21,642	1.0	1.0	1.0
27878	Deputy Probation Officer		\$6,700 -- \$8,144	212.6	220.0	230.0
27749	Food Service Cook		\$3,410 -- \$4,144	3.0	3.0	3.0
27998	Food Service Program Mgr		\$7,428 -- \$8,188	1.0	1.0	1.0
27751	Food Service Supervisor		\$3,982 -- \$4,838	1.0	1.0	1.0
28006	Food Service Wkr		\$2,952 -- \$3,589	13.0	13.0	13.0
28471	Human Svcs Soc Wkr Mstr Dgr		\$6,364 -- \$7,737	1.0	1.0	1.0
28120	Laundry Wkr		\$3,396 -- \$4,130	3.0	3.0	3.0
28114	Legal Transcriber		\$3,575 -- \$4,346	2.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	22.0	21.0	21.0
28242	Probation Division Chief		\$13,194 -- \$14,546	7.0	7.0	7.0
27545	Sr Accountant		\$7,134 -- \$8,670	2.0	2.0	2.0
27526	Sr Administrative Analyst Rng B		\$10,534 -- \$11,614	1.0	1.0	1.0
27879	Sr Deputy Probation Officer		\$7,436 -- \$9,039	114.0	116.0	117.0
27750	Sr Food Service Cook		\$3,749 -- \$4,558	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	23.0	27.0	28.0
28211	Sr Office Specialist Conf		\$4,466 -- \$5,430	1.0	1.0	1.0
28364	Stock Clerk		\$3,382 -- \$4,111	1.0	1.0	1.0
28468	Storekeeper 1		\$3,953 -- \$4,804	1.0	1.0	1.0
28291	Supv Probation Officer		\$8,623 -- \$10,481	58.0	59.0	61.0
POSITION TYPE SUBTOTAL				675.6	687.0	703.0
6700000BU - Probation SUBTOTAL				675.6	687.0	703.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

6910000BU - Public Defender

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	3.0	3.0	3.0
27603	Admin Svcs Officer 1	LT	\$5,888 -- \$7,158	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	2.0	2.0	2.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	1.0	1.0
27614	Attorney Lv 1 Criminal		\$9,796 -- \$9,796	10.0	6.0	6.0
27614	Attorney Lv 1 Criminal	LT	\$9,796 -- \$9,796	1.0	3.0	3.0
27616	Attorney Lv 2 Criminal		\$11,270 -- \$11,270	3.0	14.0	18.0
27616	Attorney Lv 2 Criminal	LT	\$11,270 -- \$11,270	0.0	1.0	1.0
27618	Attorney Lv 3 Criminal		\$10,203 -- \$12,401	1.0	6.0	6.0
27618	Attorney Lv 3 Criminal	LT	\$10,203 -- \$12,401	0.0	1.0	1.0
27620	Attorney Lv 4 Criminal		\$11,249 -- \$14,355	37.0	25.0	33.0
27620	Attorney Lv 4 Criminal	LT	\$11,249 -- \$14,355	4.0	0.0	0.0
27623	Attorney Lv 5 Criminal		\$12,407 -- \$15,835	43.0	43.0	43.0
27658	Chief Asst Public Defender		\$16,382 -- \$19,912	2.0	2.0	2.0
29315	Chief Criminal Investigator		\$15,294 -- \$16,864	1.0	1.0	1.0
27732	Criminal Investigator Lv 1 Pub Def		\$7,382 -- \$9,423	1.0	1.0	1.0
27733	Criminal Investigator Lv 2		\$8,127 -- \$10,373	2.0	1.0	1.0
27734	Criminal Investigator Lv 2 Pub Def		\$8,127 -- \$10,373	12.0	13.0	13.0
28435	Human Svcs Social Wkr		\$5,385 -- \$6,545	6.0	6.0	6.0
28435	Human Svcs Social Wkr	LT	\$5,385 -- \$6,545	2.0	2.0	0.0
28433	Human Svcs Social Wkr Rng B		\$5,789 -- \$7,036	0.0	0.0	1.0
28471	Human Svcs Soc Wkr Mstr Dgr		\$6,364 -- \$7,737	2.0	2.0	2.0
28471	Human Svcs Soc Wkr Mstr Dgr	LT	\$6,364 -- \$7,737	6.0	6.0	6.0
28432	Human Svcs Supv Mstr Dgr		\$7,055 -- \$8,578	2.0	2.0	2.0
28067	Investigative Assistant		\$4,873 -- \$5,923	5.0	5.0	5.0
28067	Investigative Assistant	LT	\$4,873 -- \$5,923	1.0	1.0	1.0
28109	Legal Secretary 1		\$3,824 -- \$4,647	3.0	3.0	3.0
28109	Legal Secretary 1	LT	\$3,824 -- \$4,647	1.0	1.0	1.0
28111	Legal Secretary 2		\$4,043 -- \$4,913	3.0	3.0	3.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	8.0	8.0	8.0
28232	Paralegal		\$4,494 -- \$5,461	8.0	8.0	8.0
28232	Paralegal	LT	\$4,494 -- \$5,461	2.0	2.0	2.0
27652	Principal Criminal Attorney		\$15,085 -- \$17,462	15.0	15.0	19.0
28240	Public Defender	EX	\$19,869 -- \$21,904	1.0	1.0	1.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	7.0	7.0	7.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

6910000BU - Public Defender

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
28212	Sr Office Specialist		\$4,057 -- \$4,932	1.0	1.0	1.0
27730	Supv Criminal Investigator		\$10,708 -- \$13,015	2.0	2.0	2.0
28108	Supv Legal Secretary		\$4,792 -- \$5,825	1.0	1.0	1.0
28107	Supv Legal Secretary Conf		\$5,475 -- \$6,653	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				203.0	203.0	218.0
27614	Attorney Lv 1 Criminal	RA	9,796 -- 9,796	3.0	0.0	0.0
27616	Attorney Lv 2 Criminal	RA	11,270 -- 11,270	0.0	2.0	2.0
27618	Attorney Lv 3 Criminal	RA	10,203 -- 12,401	3.0	1.0	1.0
27620	Attorney Lv 4 Criminal	RA	11,249 -- 14,355	0.0	3.0	3.0
POSITION TYPE SUBTOTAL				6.0	6.0	6.0
6910000BU - Public Defender SUBTOTAL				209.0	209.0	224.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

6400000BU - Regional Parks

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
27604	Admin Svcs Officer 2	LT	\$7,062 -- \$8,585	1.0	1.0	1.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	1.0	1.0
28986	Chief Park Ranger		\$8,155 -- \$9,911	2.0	2.0	2.0
27835	Dep Director Regional Parks		\$10,808 -- \$11,917	1.0	1.0	1.0
27881	Dir of Parks and Recreation	EX	\$14,584 -- \$16,079	1.0	1.0	1.0
28201	Natural Resource Specialist Lv 2		\$5,359 -- \$6,514	0.0	0.0	1.0
28216	Office Specialist Lv 2 Conf		\$4,082 -- \$4,960	1.0	1.0	1.0
28272	Park Interpretive Specialist		\$4,174 -- \$5,073	1.0	1.0	1.0
28282	Park Maintenance Mechanic		\$5,011 -- \$5,524	2.0	2.0	2.0
28283	Park Maintenance Superintendent		\$6,460 -- \$7,854	1.0	1.0	1.0
28284	Park Maintenance Supv		\$5,543 -- \$6,737	2.0	2.0	2.0
28286	Park Maintenance Wkr 1		\$3,671 -- \$4,463	20.0	20.0	20.0
28287	Park Maintenance Wkr 2		\$4,007 -- \$4,870	13.0	13.0	13.0
28287	Park Maintenance Wkr 2	LT	\$4,007 -- \$4,870	1.0	1.0	1.0
28296	Park Ranger		\$6,013 -- \$7,675	32.0	32.0	32.0
28298	Park Ranger Assistant		\$2,716 -- \$3,300	4.0	4.0	4.0
28297	Park Ranger Supervisor		\$6,615 -- \$8,444	6.0	6.0	6.0
28345	Recreation Specialist		\$4,174 -- \$5,073	3.0	3.0	3.0
28351	Recreation Specialist Therapy		\$4,174 -- \$5,073	2.0	2.0	2.0
28346	Recreation Supv		\$5,033 -- \$6,119	1.0	1.0	1.0
29563	Senior Planner		\$9,590 -- \$10,574	1.0	1.0	1.0
27545	Sr Accountant		\$7,134 -- \$8,670	2.0	2.0	2.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	1.0	1.0	1.0
29093	Sr Natural Resource Specialist	LT	\$6,695 -- \$8,138	1.0	1.0	1.0
28285	Sr Park Maintenance Wkr		\$4,343 -- \$5,279	7.0	7.0	7.0
POSITION TYPE SUBTOTAL				110.0	110.0	111.0
6400000BU - Regional Parks SUBTOTAL				110.0	110.0	111.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7020000BU - Regional Radio Communications System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27610	Accounting Technician		\$4,546 -- \$5,526	1.0	1.0	0.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
29493	Radio Communications Systems Technician		\$7,104 -- \$8,633	5.0	5.0	5.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	0.0	0.0	1.0
28973	Telecommunications Systems Manager		\$11,384 -- \$12,552	1.0	1.0	1.0
28508	Telecommunications Systems Supv		\$7,158 -- \$8,701	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				9.0	9.0	9.0
7020000BU - Regional Radio Communications System SUBTOTAL				9.0	9.0	9.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3005000BU - Sacramento Area Sewer District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
27706	Assoc Civil Engineer		\$8,712 -- \$10,589	17.0	17.0	17.0
27914	Assoc Electrical Engineer		\$8,712 -- \$10,589	1.0	1.0	1.0
27711	Asst Engineer - Civil Lv 2		\$6,968 -- \$8,893	24.0	24.0	24.0
28159	Asst Mechanical Maint Technician HOLD		\$5,355 -- \$6,511	4.0	3.0	3.0
28537	Asst Undergrnd Constr Maint Spec		\$5,006 -- \$6,086	14.0	13.0	13.0
27640	Building Maintenance Wkr		\$4,007 -- \$4,870	1.0	1.0	2.0
29593	Customer Svc Officer		\$10,534 -- \$11,614	1.0	1.0	1.0
29409	Dir of Sac Area Sewer District Ops	EX	\$16,075 -- \$17,723	1.0	1.0	1.0
27932	Electrician		\$7,602 -- \$7,602	8.0	8.0	8.0
27960	Engineering Technician Lv 1		\$3,949 -- \$4,798	0.0	1.0	1.0
27961	Engineering Technician Lv 2		\$4,591 -- \$5,583	8.0	7.0	7.0
28957	Environmental Specialist 3		\$7,553 -- \$9,180	1.0	1.0	1.0
28956	Environmental Specialist Lv 2		\$6,328 -- \$7,692	1.0	1.0	1.0
29293	Fleet Manager		\$8,734 -- \$10,619	1.0	1.0	1.0
29647	Fleet Supervisor		\$6,598 -- \$8,019	1.0	1.0	1.0
29291	Geographic Info System Analyst Lv 2		\$7,175 -- \$9,159	2.0	2.0	2.0
29611	Geographic Info Systems Analyst 3		\$7,915 -- \$10,100	1.0	1.0	1.0
29303	Geographic Info Systems Technician 3		\$5,258 -- \$6,392	1.0	1.0	1.0
29302	Geographic Info Systems Technician Lv 2		\$4,781 -- \$5,809	1.0	0.0	0.0
29610	Info Tech Applications Analyst Lv 2		\$7,175 -- \$9,159	1.0	1.0	1.0
28157	Mechanical Maintenance Supv HOLD		\$6,251 -- \$7,600	5.0	4.0	4.0
28158	Mechanical Maintenance Technician HOLD		\$6,491 -- \$7,158	8.0	8.0	8.0
28158	Mechanical Maintenance Technician HOLD	LT	\$6,491 -- \$7,158	1.0	1.0	1.0
28238	Principal Civil Engineer		\$12,468 -- \$13,746	2.0	2.0	2.0
28245	Principal Engineering Technician		\$5,968 -- \$7,617	16.0	16.0	16.0
28399	Safety Specialist		\$7,290 -- \$8,861	1.0	1.0	1.0
29086	Safety Technician		\$5,639 -- \$6,855	2.0	2.0	2.0
29435	Sanitation Dist Assoc Business Analyst		\$9,232 -- \$11,223	1.0	1.0	1.0
29434	Sanitation Dist Asst Business Analyst		\$8,308 -- \$10,099	1.0	1.0	1.0
29487	Sanitation Dist Data Mgt Supv		\$7,254 -- \$8,816	1.0	1.0	1.0
29484	Sanitation Dist Data Mgt Tech Lv 2		\$5,449 -- \$6,624	3.0	4.0	4.0
29423	Sanitation Dist Planner Scheduler 1		\$5,823 -- \$7,078	1.0	1.0	3.0
29424	Sanitation Dist Planner Scheduler 2		\$6,572 -- \$7,988	5.0	5.0	5.0
29425	Sanitation Dist Planner Scheduler 3		\$7,405 -- \$9,001	2.0	3.0	3.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3005000BU - Sacramento Area Sewer District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
29426	Sanitation Dist Planner Scheduler Mgr		\$8,517 -- \$10,353	1.0	1.0	1.0
29486	Sanitation Dist Prin Data Mgt Tech		\$6,594 -- \$8,014	1.0	1.0	1.0
29502	Sanitation District Maint & Ops Asst		\$5,510 -- \$6,697	42.0	43.0	43.0
28571	Sanitation District Maint & Ops AsstSupt		\$10,944 -- \$12,065	2.0	2.0	2.0
29401	Sanitation District Maint & Ops Mgr		\$8,000 -- \$9,723	5.0	5.0	5.0
29504	Sanitation District Maint & Ops Sr Tech		\$6,561 -- \$7,976	13.0	13.0	13.0
28570	Sanitation District Maint & Ops Supt		\$12,026 -- \$13,260	1.0	1.0	1.0
29505	Sanitation District Maint & Ops Supv		\$6,977 -- \$8,479	5.0	5.0	5.0
29503	Sanitation District Maint & Ops Tech		\$6,131 -- \$7,452	45.0	49.0	49.0
29603	Sanitation District Mechanic 3		\$6,189 -- \$7,523	4.0	4.0	4.0
29605	Sanitation District Mechanic Lv 1		\$4,503 -- \$5,474	1.0	1.0	1.0
29607	Sanitation District Mechanic Lv 2		\$5,627 -- \$6,839	6.0	7.0	7.0
29485	Sanitation Dist Sr Data Mgt Tech		\$5,992 -- \$7,283	2.0	2.0	2.0
27709	Sr Civil Engineer		\$11,334 -- \$12,496	7.0	7.0	7.0
27958	Sr Engineering Technician		\$5,188 -- \$6,307	11.0	11.0	11.0
27936	Sr Equipment Technician		\$6,876 -- \$7,582	3.0	3.0	3.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	3.0	3.0	3.0
29087	Sr Safety Specialist		\$9,277 -- \$10,229	1.0	1.0	1.0
28567	Sr Water Quality Control System Tech		\$7,522 -- \$9,142	3.0	3.0	3.0
28376	Stationary Engineer 1		\$7,182 -- \$7,918	1.0	0.0	0.0
28377	Stationary Engineer 2		\$7,918 -- \$8,731	0.0	1.0	1.0
27959	Supv Engineering Technician		\$7,238 -- \$8,797	7.0	7.0	7.0
28535	Underground Constr and Maint Spec		\$6,062 -- \$6,683	13.0	9.0	9.0
28536	Underground Constr and Maint Supv		\$5,950 -- \$7,234	3.0	3.0	3.0
28565	Water Quality Control System Supv		\$7,760 -- \$9,432	1.0	1.0	1.0
28566	Water Quality Control System Technician		\$7,158 -- \$7,892	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				324.0	324.0	327.0
3005000BU - Sacramento Area Sewer District SUBTOTAL				324.0	324.0	327.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3028000BU - Sacramento Regional Sanitation District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27537	Account Clerk Lv 1		\$3,264 -- \$3,968	1.0	0.0	0.0
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	1.0	3.0	3.0
27560	Accounting Mgr		\$9,763 -- \$10,765	1.0	1.0	1.0
27610	Accounting Technician		\$4,546 -- \$5,526	3.0	2.0	2.0
28912	Administrator Sanitation Districts Agenc	EX	\$18,884 -- \$20,820	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	4.0	4.0	4.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	4.0	4.0	4.0
27604	Admin Svcs Officer 2	LT	\$7,062 -- \$8,585	1.0	1.0	1.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	2.0	2.0	2.0
27706	Assoc Civil Engineer		\$8,712 -- \$10,589	28.0	29.0	29.0
27914	Assoc Electrical Engineer		\$8,712 -- \$10,589	3.0	3.0	3.0
28141	Assoc Mechanical Engineer		\$8,712 -- \$10,589	1.0	1.0	1.0
27917	Asst Electrical Engineer Lv 2		\$6,968 -- \$8,893	0.0	0.0	1.0
27710	Asst Engineer - Civil Lv 1		\$5,792 -- \$6,385	1.0	2.0	2.0
27711	Asst Engineer - Civil Lv 2		\$6,968 -- \$8,893	14.0	13.0	13.0
28144	Asst Mechanical Engineer Lv 2		\$6,968 -- \$8,893	2.0	2.0	3.0
28159	Asst Mechanical Maint Technician HOLD		\$5,355 -- \$6,511	2.0	1.0	1.0
27636	Biologist		\$7,181 -- \$7,917	2.0	2.0	2.0
27640	Building Maintenance Wkr		\$4,007 -- \$4,870	2.0	2.0	2.0
27659	Carpenter		\$6,368 -- \$6,368	2.0	2.0	2.0
27719	Chemist		\$7,181 -- \$7,917	4.0	4.0	4.0
29497	Chief Scientist		\$12,653 -- \$13,951	1.0	1.0	1.0
27790	Chief Storekeeper Rng B		\$5,033 -- \$6,119	2.0	1.0	1.0
27783	Clerical Supv 1		\$4,219 -- \$5,127	1.0	0.0	0.0
28990	Contract Services Officer Lv 2		\$5,830 -- \$7,088	2.0	2.0	2.0
29208	Contract Services Specialist Lv 2		\$4,189 -- \$5,091	3.0	3.0	3.0
29491	Dep Director Sac Reg Co San Dist Ops	LT	\$14,626 -- \$16,124	1.0	1.0	1.0
29443	Dir of Internal Services	EX	\$12,910 -- \$14,234	1.0	1.0	1.0
29410	Dir of Policy and Planning	EX	\$16,075 -- \$17,723	1.0	1.0	1.0
29414	Dir of Sac Reg Co Sanitation Dist Ops	EX	\$16,075 -- \$17,723	1.0	1.0	1.0
29412	Dir of Sanitation Dist Communications		\$11,618 -- \$12,809	1.0	0.0	0.0
29412	Dir of Sanitation Dist Communications	EX	\$11,618 -- \$12,809	0.0	1.0	1.0
29411	Dir of Sanitation Districts Finance	EX	\$12,910 -- \$14,234	1.0	1.0	1.0
27932	Electrician		\$7,602 -- \$7,602	20.0	20.0	20.0
27961	Engineering Technician Lv 2		\$4,591 -- \$5,583	1.0	1.0	1.0
27930	Environmental Laboratory Analyst		\$5,484 -- \$6,048	12.0	12.0	12.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3028000BU - Sacramento Regional Sanitation District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
29663	Environmental Leg & Reg Affairs Manager		\$12,009 -- \$13,239	0.0	1.0	1.0
28953	Environmental Program Manager 1		\$10,266 -- \$11,318	2.0	2.0	3.0
28954	Environmental Program Manager 2		\$11,715 -- \$12,917	1.0	1.0	1.0
28957	Environmental Specialist 3		\$7,553 -- \$9,180	7.0	7.0	7.0
28958	Environmental Specialist 4		\$9,322 -- \$10,278	3.0	3.0	3.0
28956	Environmental Specialist Lv 2		\$6,328 -- \$7,692	3.0	3.0	3.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
27646	Facilities Manager		\$10,756 -- \$11,859	1.0	1.0	1.0
29291	Geographic Info System Analyst Lv 2		\$7,175 -- \$9,159	0.0	1.0	1.0
29611	Geographic Info Systems Analyst 3		\$7,915 -- \$10,100	1.0	1.0	1.0
28080	Industrial Waste Inspector Lv 2		\$6,056 -- \$7,363	1.0	1.0	1.0
27514	Information Technology Mgr		\$11,384 -- \$12,552	1.0	1.0	1.0
29608	Info Tech Applications Analyst 3		\$7,915 -- \$10,100	0.0	0.0	1.0
29610	Info Tech Applications Analyst Lv 2		\$7,175 -- \$9,159	3.0	4.0	4.0
28918	Info Tech Business Systems Analyst 3		\$7,915 -- \$10,100	1.0	1.0	1.0
28919	Info Tech Business Systems Analyst Lv 2		\$7,175 -- \$9,159	2.0	2.0	1.0
29602	Info Tech Infrastructure Analyst 3		\$7,915 -- \$10,100	0.0	0.0	1.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,175 -- \$9,159	3.0	3.0	2.0
27519	Info Tech Systems Supp Spec Lv 2		\$5,987 -- \$7,642	0.0	0.0	1.0
28172	Maintenance Wkr		\$3,620 -- \$4,400	7.0	7.0	9.0
28156	Mechanical Maintenance Mgr HOLD		\$7,689 -- \$9,347	1.0	0.0	0.0
28157	Mechanical Maintenance Supv HOLD		\$6,251 -- \$7,600	7.0	5.0	5.0
28158	Mechanical Maintenance Technician HOLD		\$6,491 -- \$7,158	8.0	6.0	6.0
28201	Natural Resource Specialist Lv 2		\$5,359 -- \$6,514	3.0	3.0	3.0
28199	Natural Resource Supv		\$8,223 -- \$9,065	1.0	1.0	1.0
28216	Office Specialist Lv 2 Conf		\$4,082 -- \$4,960	1.0	1.0	1.0
28229	Painter		\$6,368 -- \$6,368	4.0	4.0	4.0
27630	Permit & Env Reg Consultant Lv 2		\$8,682 -- \$10,553	1.0	0.0	0.0
27628	Permit & Env Reg Officer		\$11,616 -- \$12,806	1.0	0.0	0.0
28238	Principal Civil Engineer		\$12,468 -- \$13,746	1.0	1.0	1.0
28244	Principal Engineer/Architect		\$12,468 -- \$13,746	2.0	2.0	2.0
28245	Principal Engineering Technician		\$5,968 -- \$7,617	2.0	2.0	2.0
27515	Principal Info Tech Analyst HOLD		\$10,353 -- \$11,412	1.0	1.0	1.0
29019	Public Information Manager		\$9,230 -- \$10,175	1.0	1.0	1.0
29017	Public Information Officer		\$6,109 -- \$7,426	2.0	2.0	2.0
28325	Real Estate Officer Lv 2		\$6,979 -- \$8,484	0.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3028000BU - Sacramento Regional Sanitation District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
28399	Safety Specialist		\$7,290 -- \$8,861	3.0	3.0	3.0
29086	Safety Technician		\$5,639 -- \$6,855	1.0	1.0	1.0
29435	Sanitation Dist Assoc Business Analyst		\$9,232 -- \$11,223	1.0	1.0	1.0
29434	Sanitation Dist Asst Business Analyst		\$8,308 -- \$10,099	1.0	1.0	1.0
29487	Sanitation Dist Data Mgt Supv		\$7,254 -- \$8,816	1.0	1.0	1.0
29483	Sanitation Dist Data Mgt Tech Lv 1		\$4,955 -- \$6,023	2.0	0.0	0.0
29484	Sanitation Dist Data Mgt Tech Lv 2		\$5,449 -- \$6,624	2.0	3.0	4.0
29421	Sanitation Dist PC Systems Supv		\$8,926 -- \$10,850	1.0	1.0	1.0
29486	Sanitation Dist Prin Data Mgt Tech		\$6,594 -- \$8,014	3.0	3.0	3.0
28568	Sanitation District Lab Mgr		\$12,590 -- \$13,881	1.0	1.0	1.0
29403	Sanitation District Lab QA Officer		\$6,716 -- \$8,164	1.0	1.0	1.0
29603	Sanitation District Mechanic 3		\$6,189 -- \$7,523	7.0	11.0	11.0
29605	Sanitation District Mechanic Lv 1		\$4,503 -- \$5,474	1.0	0.0	0.0
29607	Sanitation District Mechanic Lv 2		\$5,627 -- \$6,839	3.0	4.0	4.0
29643	Sanitation District Mechanic Supv		\$7,309 -- \$8,886	2.0	2.0	2.0
29457	Sanitation District Public Affairs Mgr		\$10,572 -- \$11,656	1.0	1.0	1.0
29305	Sanitation District Purchasing Mgr		\$9,023 -- \$10,967	1.0	1.0	1.0
29601	Sanitation District Sr Mechanic		\$6,810 -- \$8,280	1.0	2.0	2.0
29485	Sanitation Dist Sr Data Mgt Tech		\$5,992 -- \$7,283	5.0	5.0	5.0
29422	Sanitation Dist Sr PC Systems Analyst		\$7,175 -- \$9,159	2.0	2.0	2.0
29422	Sanitation Dist Sr PC Systems Analyst	LT	\$7,175 -- \$9,159	1.0	1.0	1.0
29495	Scientist Lv 2		\$9,742 -- \$10,741	1.0	1.0	1.0
28378	Secretary		\$3,739 -- \$4,543	4.0	4.0	4.0
27545	Sr Accountant		\$7,134 -- \$8,670	2.0	2.0	2.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	1.0	2.0	2.0
27564	Sr Accounting Mgr		\$10,534 -- \$11,614	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$10,534 -- \$11,614	1.0	1.0	1.0
27709	Sr Civil Engineer		\$11,334 -- \$12,496	15.0	16.0	16.0
28991	Sr Contract Services Officer		\$6,991 -- \$8,499	3.0	3.0	3.0
27915	Sr Electrical Engineer		\$11,334 -- \$12,496	2.0	2.0	1.0
27958	Sr Engineering Technician		\$5,188 -- \$6,307	1.0	1.0	1.0
27931	Sr Environmental Laboratory Analyst		\$6,173 -- \$6,805	8.0	8.0	8.0
27516	Sr Information Technology Analyst HOLD		\$8,534 -- \$10,373	8.0	8.0	7.0
28068	Sr Instr Cntrl System Engineer		\$11,670 -- \$12,865	1.0	1.0	0.0
29093	Sr Natural Resource Specialist		\$6,695 -- \$8,138	3.0	3.0	3.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	12.0	11.0	11.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3028000BU - Sacramento Regional Sanitation District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
28212	Sr Office Specialist		\$4,057 -- \$4,932	1.0	1.0	1.0
28211	Sr Office Specialist Conf		\$4,466 -- \$5,430	2.0	2.0	2.0
29018	Sr Public Information Officer		\$7,280 -- \$8,849	2.0	2.0	2.0
29087	Sr Safety Specialist		\$9,277 -- \$10,229	1.0	1.0	1.0
28374	Sr Stationary Engineer		\$7,596 -- \$9,234	1.0	1.0	1.0
28966	Sr Training and Development Specialist		\$7,290 -- \$8,861	2.0	2.0	2.0
29201	Sr Wastewater Treatment Plant Operator		\$8,832 -- \$9,737	23.0	23.0	25.0
28567	Sr Water Quality Control System Tech		\$7,522 -- \$9,142	8.0	8.0	8.0
28376	Stationary Engineer 1		\$7,182 -- \$7,918	8.0	8.0	8.0
28377	Stationary Engineer 2		\$7,918 -- \$8,731	2.0	2.0	2.0
28364	Stock Clerk		\$3,382 -- \$4,111	2.0	2.0	2.0
28468	Storekeeper 1		\$3,953 -- \$4,804	4.0	4.0	4.0
28469	Storekeeper 2		\$4,183 -- \$5,082	2.0	2.0	2.0
27959	Supv Engineering Technician		\$7,238 -- \$8,797	1.0	1.0	1.0
29589	Supv Information Technology Analyst		\$9,150 -- \$11,122	4.0	4.0	4.0
28964	Training and Development Specialist Lv1		\$5,033 -- \$6,119	1.0	1.0	1.0
28965	Training and Development Specialist Lv2		\$6,291 -- \$7,647	3.0	3.0	3.0
28978	Treatment Plant Operations & Maint Mgr 1		\$12,719 -- \$14,024	3.0	3.0	3.0
28979	Treatment Plant Operations & Maint Mgr 2		\$14,626 -- \$16,124	1.0	1.0	1.0
28501	Treatment Plant Operator Lv 1		\$4,885 -- \$5,936	3.0	3.0	3.0
28502	Treatment Plant Operator Lv 2		\$5,919 -- \$6,526	2.0	2.0	2.0
29200	Wastewater Treatment Plant Operator Lv 2		\$7,360 -- \$8,115	47.0	47.0	45.0
29202	Wastewater Treatment Plant Ops Supv		\$9,944 -- \$10,963	12.0	12.0	12.0
28565	Water Quality Control System Supv		\$7,760 -- \$9,432	1.0	1.0	1.0
28566	Water Quality Control System Technician		\$7,158 -- \$7,892	9.0	9.0	9.0
28569	Water Quality Laboratory Supv		\$6,719 -- \$8,169	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				452.0	452.0	456.0
3028000BU - Sacramento Regional Sanitation District SUBTOTAL				452.0	452.0	456.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7400000BU - Sheriff

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27537	Account Clerk Lv 1		\$3,264 -- \$3,968	0.0	1.0	1.0
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	6.0	5.0	5.0
27560	Accounting Mgr		\$9,763 -- \$10,765	3.0	2.0	2.0
27610	Accounting Technician		\$4,546 -- \$5,526	2.0	2.0	2.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	6.0	7.0	6.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	3.0	3.0	4.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	2.0	2.0
28884	Asst Sheriff		\$21,313 -- \$21,313	0.0	0.0	1.0
27627	Baker		\$3,928 -- \$4,776	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$11,598 -- \$12,787	1.0	1.0	1.0
28321	Collection Svcs Agent Lv 2		\$4,158 -- \$5,056	3.0	3.0	3.0
29570	Crime & Intel Analysis Program Coord		\$9,566 -- \$10,547	1.0	1.0	1.0
29568	Crime & Intel Analyst		\$6,860 -- \$8,338	12.0	12.0	12.0
29568	Crime & Intel Analyst	LT	\$6,860 -- \$8,338	5.0	5.0	5.0
28882	Deputy Sheriff Detective		\$7,340 -- \$8,921	1.0	0.0	0.0
29635	Deputy Sheriff Detective Tier 1		\$7,790 -- \$9,469	0.0	1.0	2.0
27889	Deputy Sheriff Rng A		\$6,408 -- \$8,178	362.0	398.0	398.0
29591	Deputy Sheriff Rng B		\$8,585 -- \$9,014	776.0	740.0	743.0
29591	Deputy Sheriff Rng B	LT	\$8,585 -- \$9,014	2.0	2.0	2.0
27956	Electronics Technician		\$5,935 -- \$6,544	4.0	4.0	4.0
27935	Equipment Technician		\$6,248 -- \$6,890	1.0	1.0	1.0
27749	Food Service Cook		\$3,410 -- \$4,144	15.0	15.0	15.0
27998	Food Service Program Mgr		\$7,428 -- \$8,188	1.0	1.0	1.0
27751	Food Service Supervisor		\$3,982 -- \$4,838	2.0	2.0	2.0
28072	Forensic Identification Specialist Lv 1		\$5,548 -- \$6,744	2.0	2.0	2.0
28073	Forensic Identification Specialist Lv 2		\$6,237 -- \$7,582	9.0	9.0	9.0
28969	Human Resources Manager 2		\$11,014 -- \$12,141	1.0	1.0	1.0
28433	Human Svcs Social Wkr Rng B		\$5,789 -- \$7,036	4.0	4.0	4.0
28471	Human Svcs Soc Wkr Mstr Dgr		\$6,364 -- \$7,737	0.0	0.0	1.0
27514	Information Technology Mgr		\$11,384 -- \$12,552	2.0	2.0	2.0
29608	Info Tech Applications Analyst 3		\$7,915 -- \$10,100	1.0	2.0	2.0
29610	Info Tech Applications Analyst Lv 2		\$7,175 -- \$9,159	6.0	6.0	6.0
28919	Info Tech Business Systems Analyst Lv 2	LT	\$7,175 -- \$9,159	0.0	1.0	1.0
29602	Info Tech Infrastructure Analyst 3		\$7,915 -- \$10,100	1.0	1.0	1.0
29602	Info Tech Infrastructure Analyst 3	LT	\$7,915 -- \$10,100	2.0	2.0	2.0
29604	Info Tech Infrastructure Analyst Lv 1		\$6,462 -- \$8,249	4.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7400000BU - Sheriff

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
29606	Info Tech Infrastructure Analyst Lv 2		\$7,175 -- \$9,159	8.0	9.0	9.0
29606	Info Tech Infrastructure Analyst Lv 2	LT	\$7,175 -- \$9,159	1.0	0.0	0.0
27519	Info Tech Systems Supp Spec Lv 2		\$5,987 -- \$7,642	6.0	6.0	6.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	1.0	1.0	1.0
28215	Office Specialist Lv 2		\$3,794 -- \$4,611	1.0	1.0	1.0
28218	Personnel Analyst		\$6,928 -- \$8,419	3.0	3.0	3.0
28945	Personnel Specialist Lv 1		\$4,236 -- \$5,150	1.0	3.0	3.0
28944	Personnel Specialist Lv 2		\$4,656 -- \$5,660	5.0	3.0	3.0
28219	Personnel Technician		\$5,898 -- \$7,168	2.0	2.0	2.0
28300	Process Server		\$3,873 -- \$4,708	4.0	4.0	3.0
29472	Sheriff		\$24,048 -- \$24,048	1.0	1.0	1.0
29010	Sheriff 911 Call Dispatcher		\$4,979 -- \$6,053	57.0	57.0	57.0
28361	Sheriff Captain		\$11,811 -- \$15,073	12.0	12.0	12.0
28365	Sheriff Chief Deputy		\$15,578 -- \$18,936	4.0	4.0	4.0
29009	Sheriff Communication Dispatcher Lv 1		\$5,484 -- \$6,665	0.0	2.0	2.0
28366	Sheriff Communication Dispatcher Lv 2		\$6,032 -- \$7,332	33.0	31.0	31.0
28369	Sheriff Correct Facility Rec Spec		\$4,590 -- \$5,578	9.0	9.0	9.0
28370	Sheriff Correct Facility Rec Supv		\$5,540 -- \$6,732	2.0	2.0	2.0
28386	Sheriff Jail Librarian		\$3,563 -- \$4,332	1.0	1.0	1.0
28387	Sheriff Lieutenant		\$13,015 -- \$13,666	55.0	55.0	56.0
28395	Sheriff Records Mgr		\$7,407 -- \$9,004	1.0	1.0	1.0
28396	Sheriff Records Officer 1		\$5,423 -- \$6,592	264.0	265.0	281.0
28396	Sheriff Records Officer 1	LT	\$5,423 -- \$6,592	2.0	2.0	2.0
28397	Sheriff Records Officer 2		\$6,237 -- \$7,582	46.0	46.0	45.0
28398	Sheriff Records Officer 3		\$7,233 -- \$8,792	9.0	9.0	11.0
28398	Sheriff Records Officer 3	LT	\$7,233 -- \$8,792	1.0	1.0	1.0
28393	Sheriff Records Specialist Lv 1		\$3,359 -- \$4,083	7.0	4.0	4.0
28394	Sheriff Records Specialist Lv 2		\$3,772 -- \$4,584	40.0	41.0	34.0
28392	Sheriff Records Supervisor		\$4,360 -- \$5,300	1.0	1.0	0.0
28895	Sheriffs Community Services Officer 1		\$4,092 -- \$4,976	17.0	17.0	17.0
28896	Sheriffs Community Services Officer 2		\$4,698 -- \$5,710	17.0	17.0	17.0
28426	Sheriff Security Officer		\$5,517 -- \$6,709	105.0	105.0	106.0
28400	Sheriff Sergeant		\$8,191 -- \$10,452	177.0	177.0	178.0
27545	Sr Accountant		\$7,134 -- \$8,670	4.0	3.0	3.0
27564	Sr Accounting Mgr		\$10,534 -- \$11,614	1.0	1.0	1.0
29569	Sr Crime & Intel Analyst		\$7,546 -- \$9,173	2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7400000BU - Sheriff

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
29569	Sr Crime & Intel Analyst	LT	\$7,546 -- \$9,173	1.0	1.0	1.0
27936	Sr Equipment Technician		\$6,876 -- \$7,582	1.0	1.0	1.0
27750	Sr Food Service Cook		\$3,749 -- \$4,558	6.0	6.0	6.0
27516	Sr Information Technology Analyst HOLD		\$8,534 -- \$10,373	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	11.5	11.5	10.0
28202	Sr Office Asst Conf		\$4,031 -- \$4,901	3.0	3.0	3.0
28224	Sr Personnel Analyst		\$7,622 -- \$9,265	1.0	1.0	1.0
28391	Sr Sheriff Records Specialist		\$3,977 -- \$4,833	9.0	9.0	4.0
28364	Stock Clerk		\$3,382 -- \$4,111	1.0	1.0	1.0
28077	Supv Forensic Identification Specialist		\$7,363 -- \$8,950	2.0	2.0	2.0
29589	Supv Information Technology Analyst		\$9,150 -- \$11,122	7.0	7.0	7.0
28508	Telecommunications Systems Supv		\$7,158 -- \$8,701	1.0	1.0	1.0
28531	Telecommunications Systems Tech Lv 2		\$6,766 -- \$8,223	2.0	2.0	2.0
28538	Undersheriff	EX	\$21,313 -- \$21,313	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				2,187.5	2,186.5	2,197.0
27899	Deputy Sheriff Recruit	RA	5,990 -- 5,990	50.0	50.0	50.0
29010	Sheriff 911 Call Dispatcher	RA	4,979 -- 6,053	2.0	2.0	2.0
29009	Sheriff Communication Dispatcher Lv 1	RA	5,484 -- 6,665	2.0	1.0	1.0
28366	Sheriff Communication Dispatcher Lv 2	RA	6,032 -- 7,332	0.0	1.0	1.0
28396	Sheriff Records Officer 1	RA	5,423 -- 6,592	6.0	6.0	6.0
POSITION TYPE SUBTOTAL				60.0	60.0	60.0
27889	Deputy Sheriff Rng A	UNF	6,408 -- 8,178	6.0	5.0	5.0
29591	Deputy Sheriff Rng B	UNF	8,585 -- 9,014	2.0	3.0	3.0
28400	Sheriff Sergeant	UNF	8,191 -- 10,452	4.0	4.0	4.0
POSITION TYPE SUBTOTAL				12.0	12.0	12.0
7400000BU - Sheriff SUBTOTAL				2,259.5	2,258.5	2,269.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

2200000BU - Solid Waste Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27548	Accountant		\$5,949 -- \$7,229	1.0	1.0	1.0
27539	Account Clerk Lv 2		\$3,709 -- \$4,510	2.0	2.0	2.0
27560	Accounting Mgr		\$9,763 -- \$10,765	1.0	1.0	0.0
27610	Accounting Technician		\$4,546 -- \$5,526	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	2.0	2.0	3.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	2.0	2.0	2.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	1.0	0.0
27706	Assoc Civil Engineer		\$8,712 -- \$10,589	3.0	3.0	3.0
28561	Assoc Waste Mgmt Specialist		\$7,553 -- \$9,180	2.0	2.0	2.0
27711	Asst Engineer - Civil Lv 2		\$6,968 -- \$8,893	3.0	3.0	4.0
28563	Asst Waste Mgt Specialist Lv 1		\$5,879 -- \$5,879	0.0	1.0	1.0
28564	Asst Waste Mgt Specialist Lv 2		\$6,328 -- \$7,692	4.0	3.0	3.0
27697	Chief Division of Solid Waste		\$14,617 -- \$16,115	1.0	1.0	1.0
28901	Chief Financial Administrative Officer		\$11,598 -- \$12,787	1.0	1.0	1.0
27712	Collection Equipment Operator 1		\$4,856 -- \$5,623	33.0	33.0	33.0
27714	Collection Equipment Operator 2		\$5,014 -- \$6,095	97.0	97.0	97.0
29657	Collection Equipment Operator 3		\$5,515 -- \$6,704	10.0	10.0	10.0
28941	Dir of Waste Management & Recycling	EX	\$16,075 -- \$17,723	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$4,591 -- \$5,583	2.0	2.0	2.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
29303	Geographic Info Systems Technician 3		\$5,258 -- \$6,392	1.0	1.0	1.0
28093	Landfill Equipment Operator 1		\$4,856 -- \$5,623	13.0	13.0	12.0
28094	Landfill Equipment Operator 2		\$5,484 -- \$6,669	10.0	10.0	11.0
29658	Landfill Equipment Operator 3		\$6,036 -- \$7,335	3.0	3.0	3.0
28172	Maintenance Wkr		\$3,620 -- \$4,400	5.0	5.0	5.0
28238	Principal Civil Engineer		\$12,468 -- \$13,746	1.0	1.0	1.0
28399	Safety Specialist		\$7,290 -- \$8,861	2.0	2.0	2.0
29086	Safety Technician		\$5,639 -- \$6,855	2.0	2.0	1.0
28470	Sanitation Wkr		\$4,685 -- \$5,166	22.0	22.0	22.0
27897	Scale Attendant 1		\$3,671 -- \$4,463	6.0	6.0	6.0
29449	Scale Attendant 2		\$3,864 -- \$4,698	3.0	3.0	3.0
27545	Sr Accountant		\$7,134 -- \$8,670	2.0	2.0	2.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	1.0	1.0	1.0
27564	Sr Accounting Mgr		\$10,534 -- \$11,614	0.0	0.0	1.0
27526	Sr Administrative Analyst Rng B		\$10,534 -- \$11,614	0.0	0.0	1.0
27709	Sr Civil Engineer		\$11,334 -- \$12,496	3.0	3.0	3.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

2200000BU - Solid Waste Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27958	Sr Engineering Technician		\$5,188 -- \$6,307	3.0	3.0	3.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	4.0	4.0	4.0
28212	Sr Office Specialist		\$4,057 -- \$4,932	3.0	3.0	3.0
29087	Sr Safety Specialist		\$9,277 -- \$10,229	1.0	1.0	1.0
28358	Supv Scale Attendant		\$4,089 -- \$4,969	1.0	1.0	1.0
28562	Supv Waste Mgmt Specialist		\$9,322 -- \$10,278	1.0	1.0	1.0
29659	Transfer Equipment Operator 1		\$58,275 -- \$67,484	0.0	0.0	4.0
28496	Transfer Equipment Operator 2		\$5,153 -- \$6,264	28.0	28.0	24.0
29660	Transfer Equipment Operator 3		\$5,667 -- \$6,890	3.0	3.0	3.0
29656	Waste Management Asst Supt		\$10,170 -- \$11,212	1.0	1.0	0.0
28558	Waste Management Operations Mgr		\$9,044 -- \$9,971	5.0	5.0	5.0
28559	Waste Management Operations Supv		\$5,836 -- \$7,094	16.0	16.0	17.0
29300	Waste Management Program Assoc		\$6,991 -- \$8,499	3.0	3.0	3.0
29652	Waste Management Program Asst		\$5,823 -- \$7,078	3.0	3.0	3.0
28560	Waste Management Program Mgr 1		\$10,262 -- \$11,315	2.0	2.0	2.0
29654	Waste Management Program Mgr 2		\$11,501 -- \$12,681	1.0	1.0	1.0
28483	Waste Management Program Sr Assoc		\$7,692 -- \$9,350	2.0	2.0	2.0
29653	Waste Management Program Supv		\$8,136 -- \$9,890	1.0	1.0	1.0
28484	Waste Management Supt		\$11,501 -- \$12,681	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				322.0	322.0	323.0
27712	Collection Equipment Operator 1	RA	4,856 -- 5,623	2.0	2.0	2.0
27714	Collection Equipment Operator 2	RA	5,014 -- 6,095	2.0	2.0	2.0
28093	Landfill Equipment Operator 1	RA	4,856 -- 5,623	1.0	1.0	1.0
28094	Landfill Equipment Operator 2	RA	5,484 -- 6,669	1.0	1.0	1.0
28470	Sanitation Wkr	RA	4,685 -- 5,166	1.0	1.0	1.0
28496	Transfer Equipment Operator 2	RA	5,153 -- 6,264	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				8.0	8.0	8.0
2200000BU - Solid Waste Enterprise SUBTOTAL				330.0	330.0	331.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

0290007BU - South Sacramento Conservation Agency Admin

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
29564	Principal Planner		\$11,282 -- \$12,437	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				1.0	1.0	1.0
0290007BU - South Sacramento Conservation Agency Admin SUBTOTAL				1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

4410000BU - Voter Registration And Elections

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27613	Accounting Technician Conf		\$4,858 -- \$5,907	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	2.0	2.0	2.0
28355	Asst Registrar of Voters		\$10,953 -- \$12,075	1.0	1.0	1.0
27900	Election Asst		\$3,643 -- \$4,428	15.0	15.0	15.0
27933	Election Mgr		\$7,937 -- \$9,646	4.0	4.0	4.0
27951	Election Supv		\$4,866 -- \$5,916	7.0	7.0	7.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
28356	Registrar of Voters	EX	\$13,370 -- \$14,739	1.0	1.0	1.0
27905	Sr Election Assistant		\$4,149 -- \$5,042	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				35.0	35.0	35.0
4410000BU - Voter Registration And Elections SUBTOTAL				35.0	35.0	35.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3050000BU - Water Agency Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	1.0	1.0	1.0
27706	Assoc Civil Engineer		\$8,712 -- \$10,589	14.0	14.0	14.0
27710	Asst Engineer - Civil Lv 1		\$5,792 -- \$6,385	0.0	1.0	1.0
27711	Asst Engineer - Civil Lv 2		\$6,968 -- \$8,893	13.0	13.0	13.0
27704	Chief Division of Water Resources		\$14,617 -- \$16,115	1.0	1.0	1.0
27786	Clerical Supv 2		\$4,645 -- \$5,648	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$4,591 -- \$5,583	2.0	2.0	2.0
28954	Environmental Program Manager 2		\$11,715 -- \$12,917	1.0	1.0	1.0
28172	Maintenance Wkr		\$3,620 -- \$4,400	5.0	5.0	5.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	1.0	1.0	0.0
28238	Principal Civil Engineer		\$12,468 -- \$13,746	2.0	2.0	2.0
28245	Principal Engineering Technician		\$5,968 -- \$7,617	8.0	7.0	7.0
27709	Sr Civil Engineer		\$11,334 -- \$12,496	6.0	6.0	6.0
27958	Sr Engineering Technician		\$5,188 -- \$6,307	7.0	7.0	7.0
27936	Sr Equipment Technician		\$6,876 -- \$7,582	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	5.0	5.0	5.0
29375	Sr Water Distribution Operator		\$6,855 -- \$7,558	13.0	13.0	14.0
28567	Sr Water Quality Control System Tech		\$7,522 -- \$9,142	5.0	5.0	5.0
29428	Sr Water Treatment Operator		\$6,525 -- \$7,930	12.0	12.0	13.0
28469	Storekeeper 2		\$4,183 -- \$5,082	1.0	1.0	1.0
27959	Supv Engineering Technician		\$7,238 -- \$8,797	2.0	2.0	2.0
29376	Water Distribution Supervisor		\$6,594 -- \$8,016	3.0	3.0	3.0
28565	Water Quality Control System Supv		\$7,760 -- \$9,432	2.0	2.0	2.0
28566	Water Quality Control System Technician		\$7,158 -- \$7,892	3.0	3.0	3.0
29374	Water System Operator		\$5,651 -- \$6,869	22.0	22.0	23.0
29272	Water System Superintendent		\$12,468 -- \$13,746	1.0	1.0	1.0
29429	Water Treatment Operations Supervisor		\$7,057 -- \$8,579	8.0	8.0	8.0
29430	Water Treatment Plant Manager		\$9,269 -- \$11,266	3.0	3.0	4.0
POSITION TYPE SUBTOTAL				144.0	144.0	147.0
3050000BU - Water Agency Enterprise SUBTOTAL				144.0	144.0	147.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3220001BU - Water Resources

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
27560	Accounting Mgr		\$9,763 -- \$10,765	1.0	1.0	1.0
27610	Accounting Technician		\$4,546 -- \$5,526	2.0	2.0	2.0
27603	Admin Svcs Officer 1		\$5,888 -- \$7,158	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,062 -- \$8,585	3.0	3.0	3.0
27605	Admin Svcs Officer 3		\$9,571 -- \$10,553	1.0	1.0	1.0
27706	Assoc Civil Engineer		\$8,712 -- \$10,589	10.0	10.0	10.0
27710	Asst Engineer - Civil Lv 1		\$5,792 -- \$6,385	3.0	2.0	2.0
27711	Asst Engineer - Civil Lv 2		\$6,968 -- \$8,893	9.6	9.6	9.6
27704	Chief Division of Water Resources		\$14,617 -- \$16,115	1.0	1.0	1.0
28901	Chief Financial Administrative Officer		\$11,598 -- \$12,787	1.0	1.0	1.0
28903	Dir of Water Resources	EX	\$16,075 -- \$17,723	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$4,591 -- \$5,583	1.0	1.0	1.0
28954	Environmental Program Manager 2		\$11,715 -- \$12,917	1.0	1.0	1.0
28957	Environmental Specialist 3		\$7,553 -- \$9,180	3.0	3.0	3.0
28958	Environmental Specialist 4		\$9,322 -- \$10,278	2.0	2.0	2.0
28956	Environmental Specialist Lv 2		\$6,328 -- \$7,692	1.0	1.0	1.0
27953	Executive Secretary		\$5,032 -- \$6,116	1.0	1.0	1.0
28172	Maintenance Wkr		\$3,620 -- \$4,400	3.0	3.0	3.0
28206	Office Assistant Lv 2		\$3,271 -- \$3,977	1.0	1.0	1.0
28238	Principal Civil Engineer		\$12,468 -- \$13,746	1.0	1.0	1.0
28245	Principal Engineering Technician		\$5,968 -- \$7,617	2.0	3.0	3.0
28399	Safety Specialist		\$7,290 -- \$8,861	2.0	2.0	2.0
29086	Safety Technician		\$5,639 -- \$6,855	1.0	1.0	1.0
27545	Sr Accountant		\$7,134 -- \$8,670	3.0	3.0	3.0
27541	Sr Account Clerk		\$3,927 -- \$4,774	2.0	2.0	2.0
27564	Sr Accounting Mgr		\$10,534 -- \$11,614	1.0	1.0	1.0
27709	Sr Civil Engineer		\$11,334 -- \$12,496	4.0	4.0	4.0
27958	Sr Engineering Technician		\$5,188 -- \$6,307	3.0	3.0	3.0
28203	Sr Office Assistant		\$3,636 -- \$4,421	1.0	1.0	1.0
28211	Sr Office Specialist Conf		\$4,466 -- \$5,430	2.0	2.0	2.0
29087	Sr Safety Specialist		\$9,277 -- \$10,229	1.0	1.0	1.0
29416	Sr Stormwater Utility Worker		\$4,997 -- \$6,074	23.0	23.0	23.0
29417	Stormwater Utility Equipment Operator		\$5,395 -- \$6,559	6.0	6.0	6.0
29378	Stormwater Utility Manager		\$7,868 -- \$9,563	2.0	2.0	2.0
29399	Stormwater Utility Superintendent		\$11,501 -- \$12,681	1.0	1.0	1.0
29379	Stormwater Utility Supervisor		\$6,030 -- \$7,330	7.0	7.0	7.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3220001BU - Water Resources

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
29418	Stormwater Utility Worker		\$4,597 -- \$5,588	23.0	23.0	23.0
27959	Supv Engineering Technician		\$7,238 -- \$8,797	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				133.6	133.6	133.6
3220001BU - Water Resources SUBTOTAL				133.6	133.6	133.6

Type Summary	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
Permanent	13,279.2	13,350.6	13,602.0
Recruitment Allowance	182.5	182.5	184.5
Unfunded	39.1	39.1	12.0
GRAND TOTAL	13,500.8	13,572.2	13,798.5

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

**SPECIAL DISTRICTS
PERMANENT POSITION SUMMARY**

Fund	Fund Name	Adopted FTEs	Estimated FTEs	Recommended
		2022-23	2022-23	FTEs 2023-24
337	Carmichael Recreation and Park	23.5	21.5	24.0
336	Mission Oaks Recreation and Park	26.0	26.0	26.0
338	Sunrise Recreation and Park	25.0	25.0	24.0
PERMANENT COUNTY TOTAL		74.5	72.5	74.0

Note: Total Includes Advisory Board members

**SPECIAL DISTRICTS
STAFFING SCHEDULE**

9337000BU - Carmichael Recreation and Park District

Job Class Name	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
Administrative Analyst	\$6,203 -- \$7,540	0.25	0.00	0.00
Administrative Services Manager	\$7,595 -- \$9,235	1.00	1.00	1.00
Bookkeeper	\$4,267 -- \$5,187	1.00	1.00	1.00
District Administrator	\$11,449 -- \$12,802	1.00	1.00	1.00
Facilities Technician	\$4,761 -- \$5,787	0.00	0.00	0.00
Finance Supervisor	\$6,203 -- \$7,540	0.25	0.00	0.00
Leadworker	\$5,200 -- \$6,321	0.50	0.50	1.00
Park Maintenance Worker I	\$3,917 -- \$4,761	1.50	2.00	2.00
Park Maintenance Worker II	\$4,318 -- \$5,249	4.50	2.00	4.00
Park Services Manager	\$7,595 -- \$9,235	1.00	1.00	1.00
Payroll / Account Clerk	\$4,267 -- \$5,187	1.00	1.00	1.00
Recreation Coordinator	\$4,172 -- \$5,072	1.75	2.00	2.00
Recreation Services Manager	\$7,595 -- \$9,235	1.00	1.00	1.00
Recreation Supervisor	\$5,626 -- \$6,839	1.75	2.00	2.00
Customer Service Representative	\$3,870 -- \$4,703	2.00	2.00	2.00
Advisory Board Members	\$50 -- \$100	5.00	5.00	5.00
9337000BU - Carmichael Recreation and Park District PERMANENT POSITIONS SUBTOTAL		23.50	21.50	24.00

9336100BU - Mission Oaks Recreation and Park District

Job Class Name	Monthly Salary Range	Adopted FTEs 2022-23	Estimated FTEs 2022-23	Recommended FTEs 2023-24
Admin Services Manager	\$6,218 -- \$8,011	1.0	1.0	1.0
District Administrator	\$7,625 -- \$11,510	1.0	1.0	1.0
Facilities Technician	\$4,227 -- \$5,665	1.0	1.0	1.0
Finance Manager	\$6,218 -- \$8,011	1.0	1.0	1.0
Irrigation Technician	\$4,227 -- \$5,665	1.0	1.0	1.0
Office Assistant - Payroll	\$3,346 -- \$4,484	4.0	1.0	1.0
Office Coordinator	\$3,346 -- \$4,484	0.0	2.0	2.0
Admin Assistant	\$3,346 -- \$4,484	0.0	1.0	1.0
Park Maintenance Worker	\$3,346 -- \$4,484	4.0	4.0	4.0
Parks Superintendent	\$6,723 -- \$9,010	1.0	1.0	1.0
Parks Technician	\$4,227 -- \$5,665	1.0	1.0	1.0
Recreation Coordinators	\$3,528 -- \$4,728	3.0	3.0	3.0
Recreation Manager	\$5,804 -- \$7,778	2.0	2.0	0.0
Recreation Superintendent	\$6,094 -- \$8,166	0.0	0.0	1.0
Recreation Supervisors	\$5,437 -- \$7,286	1.0	1.0	2.0
Advisory Board Members	\$50 per mtg	5.0	5.0	5.0
9336100BU - Mission Oaks Recreation and Park District PERMANENT POSITIONS SUBTOTAL		26.0	26.0	26.0

**SPECIAL DISTRICTS
STAFFING SCHEDULE**

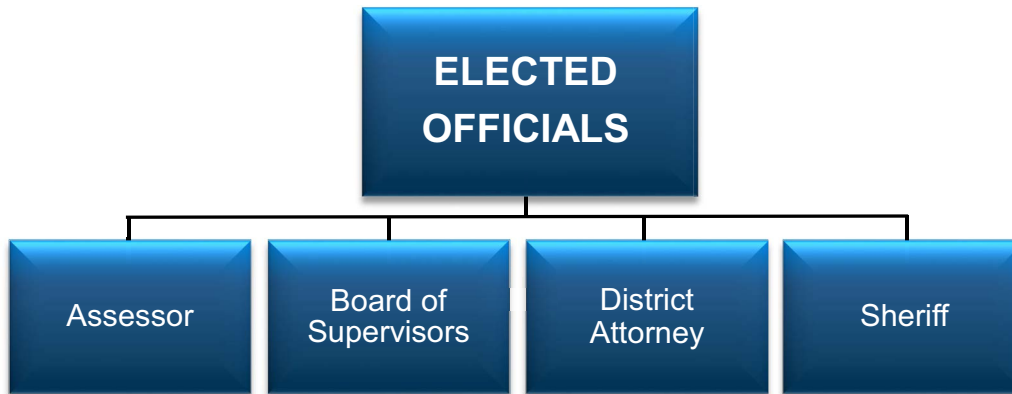
9338000BU - Sunrise Recreation and Park District

Job Class Name	Monthly Salary Range	Adopted FTEs	Estimated FTEs	Recommended
		2022-23	2022-23	FTEs 2023-24
Administrative Analyst	under review	1.0	1.0	0.0
Administrative Services Manager	7,319 – 8,897	1.0	1.0	0.0
Administrator	13,306 – 16,174	1.0	1.0	1.0
Finance Manager	7,984 – 9,705	1.0	1.0	1.0
Human Resources/Payroll Specialist	6,022 – 7,319	0.0	0.0	1.0
Parks Facilities Maintenance Technician	5,296 – 6,438	1.0	1.0	0.0
Park Maintenance Supervisor	6,137 – 7,460	5.0	5.0	5.0
Park and Facilities Superintendent	8,755 – 10,641	1.0	1.0	1.0
Recreation & Comm. Svc. Supt.	8,755 – 10,641	2.0	2.0	2.0
Recreation Service Manager	6,286 – 7,641	2.0	2.0	3.0
Senior Account Clerk	4,754 – 5,778	1.0	1.0	1.0
Senior Customer Service Rep	4,580 – 5,567	1.0	1.0	1.0
Senior Park Facilities Maint. Tech.	5,447 – 6,620	0.0	0.0	1.0
Senior Recreation Coordinator	4,942 – 6,007	2.0	2.0	1.0
Senior Recreation Service Manager	6,984 – 8,489	0.0	0.0	0.0
Vehicle Equipment Maintenance Spec.	5,705 – 6,934	1.0	1.0	1.0
Advisory Board Members	\$50 – \$100	5.0	5.0	5.0
9338000BU - Sunrise Recreation and Park District PERMANENT POSITIONS SUBTOTAL		25.0	25.0	24.0

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Agency Structure



The **Assessor**, Christina Wynn, is required per state law to appraise all real and personal property in the County, with the exception of utility property, which is appraised by the State Board of Equalization. The appraisals are used to compile the Secured and Unsecured Property Tax Assessment Rolls and to determine the tax base for which the property tax levy is applied.

The **Board of Supervisors**, consisting of Supervisors Phil Serna, Patrick Kennedy, Rich Desmond, Sue Frost and Pat Hume, is the governing body of the County. The Board enacts legislation to serve and protect county residents and establishes general policies for the operation of the County. The Board adopts ordinances, approves contracts, adopts annual budgets, determines land use zoning for the unincorporated area of the County, appoints members to various boards and commissions, and appoints certain county officials including the County Executive.

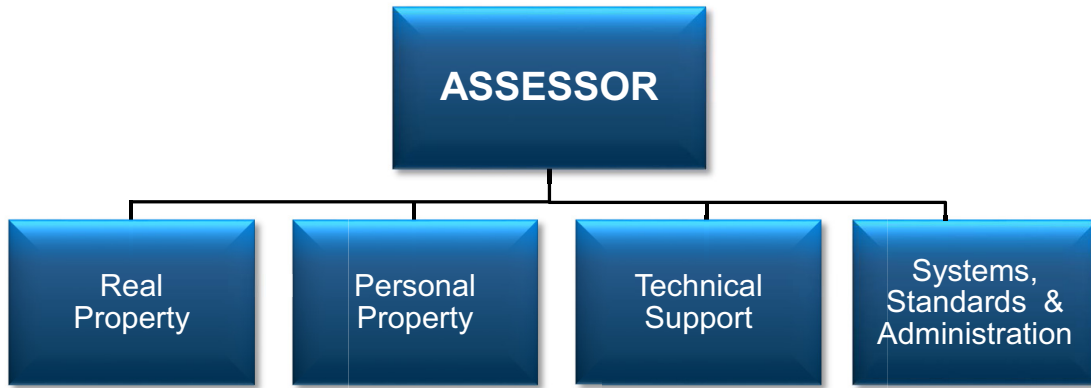
The **District Attorney**, Thien Ho, represents the people of Sacramento County in all criminal actions arising within the County. The District Attorney's ultimate responsibility includes the investigation, gathering of evidence, and preparation of cases with the active coordination of law enforcement agencies in the County. The District Attorney's Office also represents the interests of the people of Sacramento County in consumer and environmental protection matters.

The **Sheriff**, Jim Cooper, is responsible for ensuring the protection of life and property, the preservation of the public peace and enforcement of the laws in the County of Sacramento. To accomplish this, the department is committed to Service with Concern.

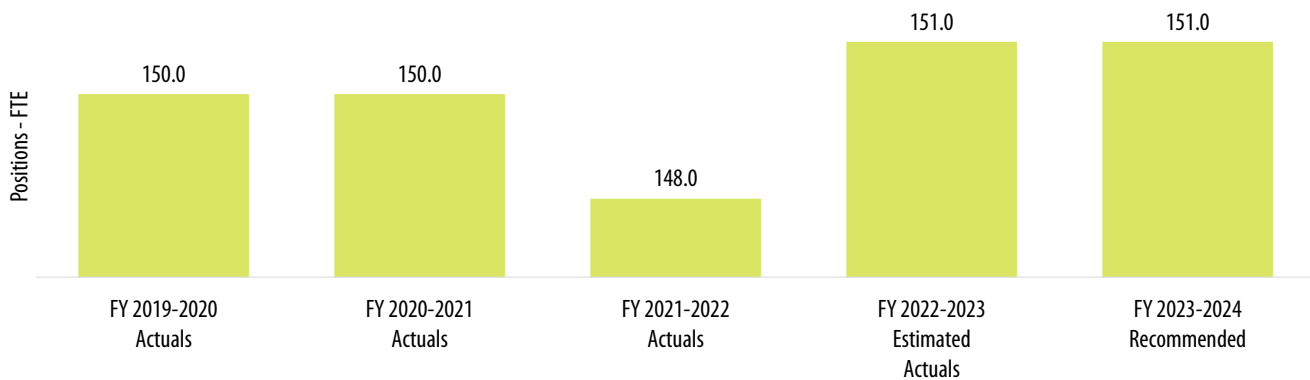
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
001A	3610000	Assessor	\$25,745,455	\$22,631,707	\$12,139,891	151.0
001A	4050000	Board of Supervisors	\$4,933,804	\$4,889,054	\$4,889,054	24.0
001A	5800000	District Attorney	\$123,290,517	\$92,132,994	\$80,612,224	449.0
001A	7400000	Sheriff	\$695,275,934	\$464,657,519	\$358,915,659	2,197.0
General Fund Total			\$849,245,710	\$584,311,274	\$456,556,828	2,821.0
001P	7409000	SSD DOJ Asset Forfeiture	—	—	—	—
001R	5800001	District Attorney-Restricted Revenues	\$8,138,847	\$8,138,847	\$6,398,631	—
001S	7408000	SSD Restricted Revenue	\$9,505,692	\$9,505,692	\$3,290,373	—
054A	7400001	Jail Industries	\$299,999	\$299,999	\$81,299	—
Non-General Fund Total			\$17,944,538	\$17,944,538	\$9,770,303	—
Grand Total			\$867,190,248	\$602,255,812	\$466,327,131	2,821.0

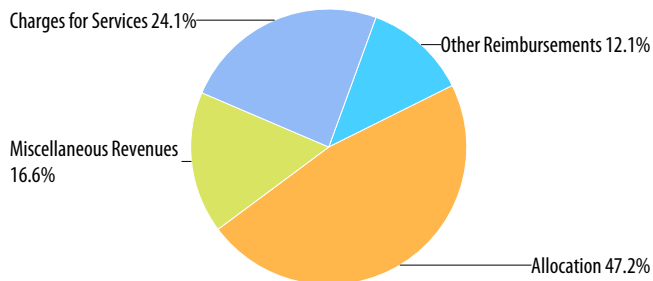
Assessor
Department Structure
Christina Wynn, Assessor



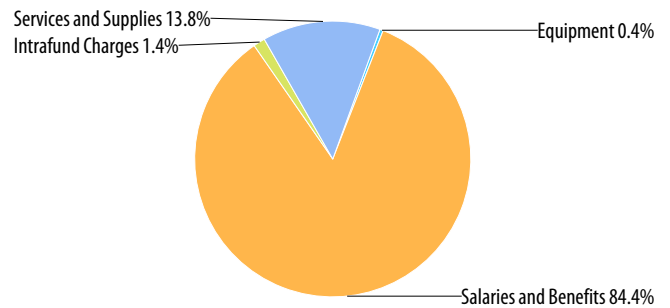
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Assessor** is responsible for the Appraisal of Real Property and Personal Property and discovers, values, and assesses taxable real and personal property in accordance with the provisions of the California Constitution. The Assessor’s Office administers homeowners’, veterans’ and institutional property tax exemptions; creates and maintains assessor parcel maps and associated geographic information system (GIS) files; determines ownership and administers changes in ownership and qualifying exclusions; provides in-person, telephone, email and written responses to inquiries regarding the assessment of property; administers the Assessor Information Management system (New AIMS), an Oracle based workflow management system that maintains and generates assessor property assessments and data; administers the Assessor’s Operations Manual, Employee Owned Property Program, website, annual report, forms and press releases; coordinates community outreach efforts, State Board of Equalization assessment surveys and legislation analysis; serves as liaison with government agencies and is the official Custodian of Records; and provides administrative, personnel, fiscal, safety, and facilities management services to staff.

Goals

- Achieve our mission with professionalism, integrity, and efficiency.

Accomplishments

- Generated an additional \$10 billion in assessed value resulting in a record \$215 billion assessment roll comprised of 522,902 parcels.
- Processed over 217,000 property tax exemptions, resulting in property tax savings of over \$103 million for homeowners, disabled veterans, religious, welfare and non-profit organizations, hospitals, schools, libraries, museums and historical aircraft, cemeteries, and colleges.
- Responded to 67,262 customer service requests for assistance.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Real and Personal Property	\$21,775,833	\$24,135,472	\$25,745,455	\$1,609,983	6.7%
Total Expenditures / Appropriations	\$21,775,833	\$24,135,472	\$25,745,455	\$1,609,983	6.7%
Total Reimbursements	\$(3,155,633)	\$(2,997,288)	\$(3,113,748)	\$(116,460)	3.9%
Net Financing Uses	\$18,620,200	\$21,138,184	\$22,631,707	\$1,493,523	7.1%
Total Revenue	\$11,144,607	\$10,803,118	\$10,491,816	\$(311,302)	(2.9)%
Net County Cost	\$7,475,593	\$10,335,066	\$12,139,891	\$1,804,825	17.5%
Positions	148.0	151.0	151.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$19,611,646	\$21,225,222	\$21,733,080	\$507,858	2.4%
Services & Supplies	\$1,803,020	\$2,614,616	\$3,554,699	\$940,083	36.0%
Equipment	\$102,972	—	\$100,000	\$100,000	—%
Intrafund Charges	\$258,195	\$295,634	\$357,676	\$62,042	21.0%
Total Expenditures / Appropriations	\$21,775,833	\$24,135,472	\$25,745,455	\$1,609,983	6.7%
Other Reimbursements	\$(3,155,633)	\$(2,997,288)	\$(3,113,748)	\$(116,460)	3.9%
Total Reimbursements	\$(3,155,633)	\$(2,997,288)	\$(3,113,748)	\$(116,460)	3.9%
Net Financing Uses	\$18,620,200	\$21,138,184	\$22,631,707	\$1,493,523	7.1%
Revenue					
Intergovernmental Revenues	\$140,389	\$90,426	—	\$(90,426)	(100.0)%
Charges for Services	\$6,772,529	\$6,432,692	\$6,211,816	\$(220,876)	(3.4)%
Miscellaneous Revenues	\$4,231,690	\$4,280,000	\$4,280,000	—	—%
Total Revenue	\$11,144,607	\$10,803,118	\$10,491,816	\$(311,302)	(2.9)%
Net County Cost	\$7,475,593	\$10,335,066	\$12,139,891	\$1,804,825	17.5%
Positions	148.0	151.0	151.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$1,609,983 (6.7%) increase in total appropriations, \$116,460 (3.9%) increase in reimbursements, \$311,302 (2.9%) decrease in revenues, and a \$1,804,825 (17.5%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- An increase in allocated costs.
- A full fiscal year of lease payments because the negotiated free rent portion of the lease ended.
- Increases in negotiated personnel costs.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to recoupment of labor costs from Department of Technology (DTECH) for the Assessor's IT staff to work on the Tax System replacement project.

The decrease in revenues is due to:

- Lower SB 2557 Property Tax Administration Fee revenues projected by the Department of Finance, as a result of lower estimated net expenditures for the prior fiscal year.

- Removal of ARPA Premium Pay, as it was a one-time Board approved payment to eligible employees in FY 2022-23.

Summary of Recommended Growth by Program

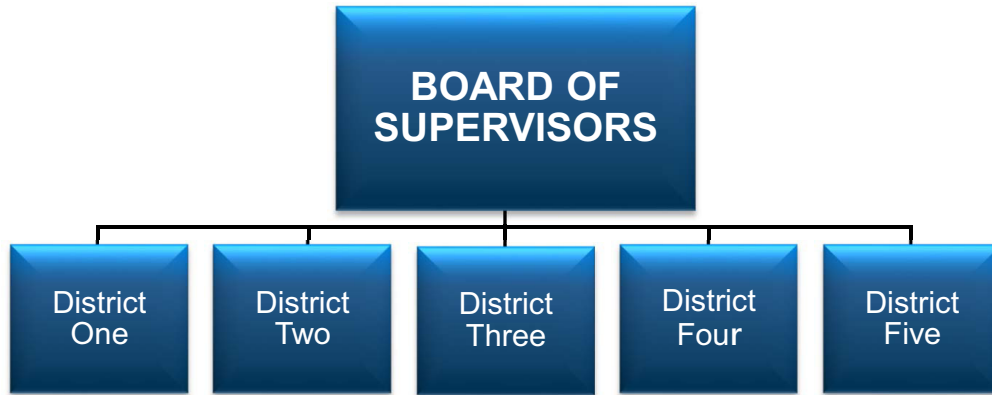
Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Real and Personal Property	—	—	—	—	—

Recommended Growth Detail for the Program

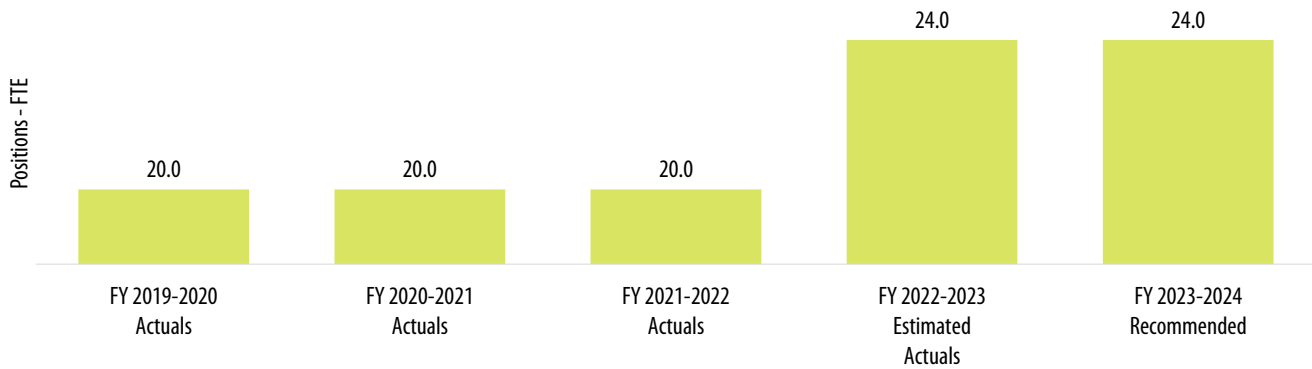
	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Assessor- Add \$100,000 in Funding for Two Replacement Hyper V Servers	—	—	—	—	—

One-time shift of \$100,000 for computer equipment in the Base budget to replace two Hyper V Servers. The existing servers are several years past end of life and are at a risk of failure, as the hardware can no longer receive updates. Department of Technology (DTECH) is supportive of the proposal to replace the two outdated servers.

Board of Supervisors

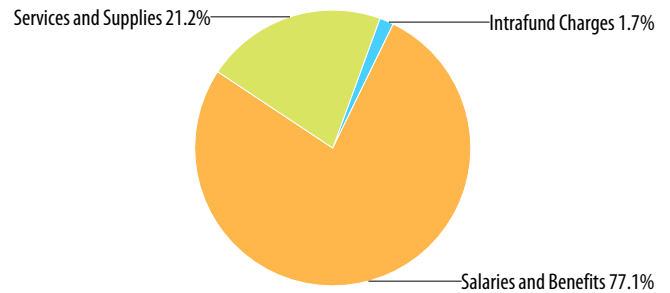
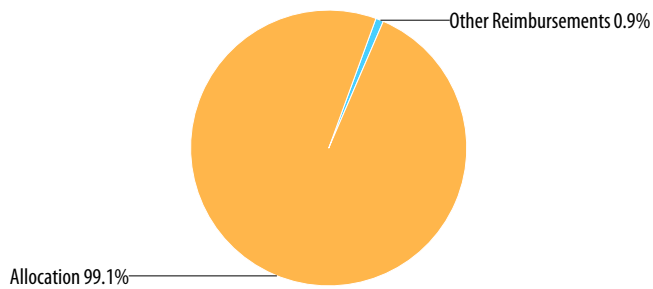


Staffing Trend



Financing Sources

Financing Uses



Budget Unit Functions & Responsibilities

The **Board of Supervisors** is the elected governing body of Sacramento County. The Board of Supervisors adopts the annual budget, adopts ordinances, approves contracts, determines land use zoning for the Unincorporated Area, appoints certain County officials (including the County Executive and County Counsel), and appoints members to various boards and commissions.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Board of Supervisors	\$3,826,536	\$4,811,021	\$4,933,804	\$122,783	2.6%
Total Expenditures / Appropriations	\$3,826,536	\$4,811,021	\$4,933,804	\$122,783	2.6%
Total Reimbursements	\$(43,100)	\$(44,750)	\$(44,750)	—	—%
Net Financing Uses	\$3,783,436	\$4,766,271	\$4,889,054	\$122,783	2.6%
Total Revenue	\$14,533	\$14,533	—	\$(14,533)	(100.0)%
Net County Cost	\$3,768,903	\$4,751,738	\$4,889,054	\$137,316	2.9%
Positions	20.0	24.0	24.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,119,567	\$3,810,448	\$3,804,522	\$(5,926)	(0.2)%
Services & Supplies	\$648,923	\$931,124	\$1,046,843	\$115,719	12.4%
Intrafund Charges	\$58,045	\$69,449	\$82,439	\$12,990	18.7%
Total Expenditures / Appropriations	\$3,826,536	\$4,811,021	\$4,933,804	\$122,783	2.6%
Other Reimbursements	\$(43,100)	\$(44,750)	\$(44,750)	—	—%
Total Reimbursements	\$(43,100)	\$(44,750)	\$(44,750)	—	—%
Net Financing Uses	\$3,783,436	\$4,766,271	\$4,889,054	\$122,783	2.6%
Revenue					
Intergovernmental Revenues	\$14,533	\$14,533	—	\$(14,533)	(100.0)%
Total Revenue	\$14,533	\$14,533	—	\$(14,533)	(100.0)%
Net County Cost	\$3,768,903	\$4,751,738	\$4,889,054	\$137,316	2.9%
Positions	20.0	24.0	24.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$122,783 (2.6%) increase in total appropriations, \$14,533 (100%) decrease in revenues, and \$137,316 (2.9%) increase in Net County Cost from the prior year Adopted Budget.

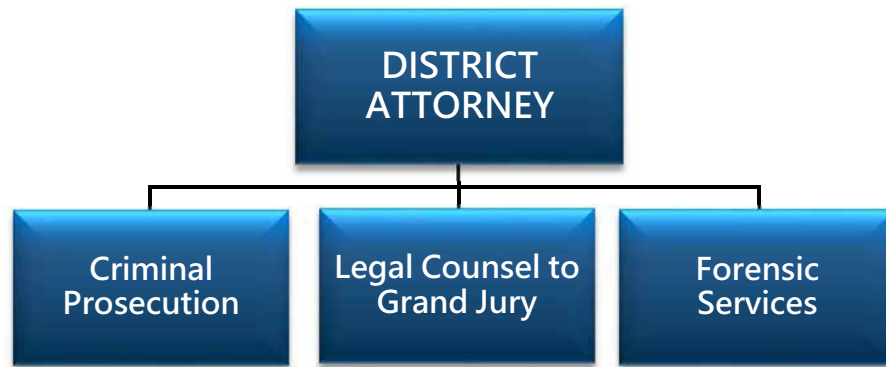
The change in Net County Cost is a result of the changes described below.

The increase in total appropriations is due to:

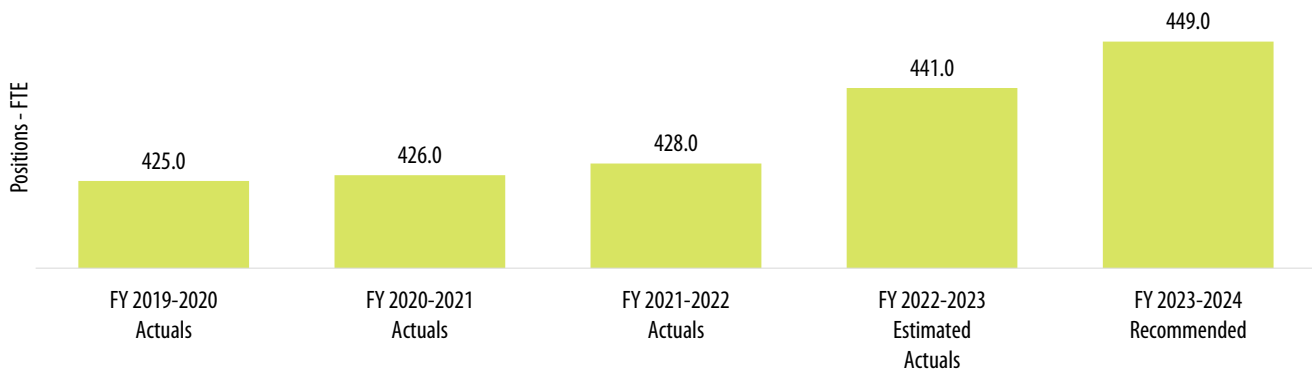
- Increases in allocated costs for services from other departments.
- A net decrease in the salary and benefit costs, primarily, resulting from negotiated personnel costs, which are offset by an increase in budgeted salary savings.

The decrease in revenues is due to exclusion of ARPA Premium Pay, as it was a one-time Board approved payment to eligible employees in FY 2022-23.

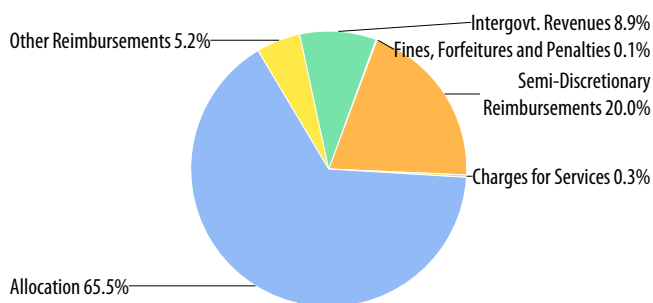
**District Attorney
Department Structure
Thien Ho, District Attorney**



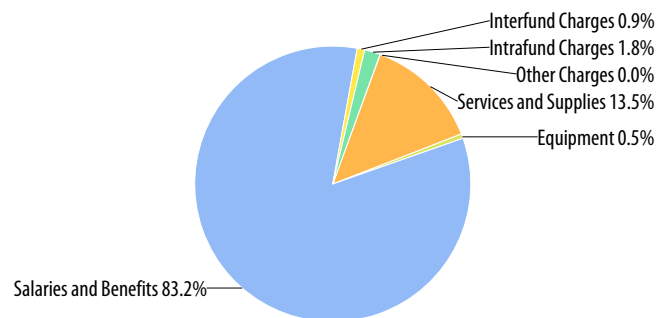
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **District Attorney (DA)**, an elected official, prosecutes criminal violations of state and local laws, serves as legal counsel for the Grand Jury on criminal matters, and operates the Forensic Crime Lab. Responsibilities include investigation, gathering of evidence, and case preparation with the active coordination and cooperation of law enforcement agencies in the County. The DA also represents the interests of the citizens of the County in community prosecutions, consumer and environmental protection, and real estate fraud. The DA's mission 'Seek Justice. Serve Justice. Do Justice.' is accomplished by representing the people in all criminal actions arising within the County. Services are provided through the following programs:

- Administration and Support Services
- Civil Prosecution
- Criminal Prosecution
- Forensic Crime Lab
- Investigations Bureau
- Victim Witness Assistance

Goals

- Relocate the DA's three downtown locations into one building adjacent to the new Superior Courthouse, which is scheduled for completion in 2024.
- Increase operational efficiencies through technological advances, including completing the implementation of the electronic discovery application the DA's Office created, and updating case management systems to specifically address juvenile cases and post-conviction proceedings.
- Work with our criminal justice partners to create a regional, investigative-focused Human Trafficking Task Force to increase collaboration and utilize resources to better identify and decrease the number of trafficked persons in Sacramento.

Accomplishments

- Numerous outreach programs were conducted. Some were held virtually, but with pandemic restrictions easing, many returned to in-person presentations. These included the Citizens Academy, the Youth Academy; the Internet, Social Media Awareness, Resources and Training (#iSMART) presentation; and Fentanyl Assembly presentations. In addition, presentations were made to the community on various topics, including elder abuse, human trafficking, domestic violence, consumer protection, and collaborative courts.
- Created the Cold Case, Science, and Technology Unit to focus on continued efforts to use technology, including investigative genetic genealogy (IGG), to solve violent crimes, where the investigations have gone cold, in our jurisdiction and to assist other jurisdictions in their efforts.
- Despite COVID pandemic restrictions, the DA's Office worked with the Sacramento Superior Court to change efficiencies in the jury process to increase the number of trials held, thereby helping assure that justice occurs in a timely fashion.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administration and Support Services	\$16,539,001	\$16,855,897	\$15,836,130	\$(1,019,767)	(6.0)%
Civil Prosecution Programs	\$2,103,612	\$2,644,090	\$2,178,149	\$(465,941)	(17.6)%
Criminal Prosecution Programs	\$62,025,421	\$69,378,518	\$72,819,629	\$3,441,111	5.0%
Forensic Crime Lab	\$14,128,207	\$15,399,655	\$17,210,525	\$1,810,870	11.8%
Investigations Bureau	\$7,634,084	\$7,856,378	\$9,273,181	\$1,416,803	18.0%
Victim Witness Assistance Programs	\$4,374,290	\$5,487,359	\$5,972,903	\$485,544	8.8%
Total Expenditures / Appropriations	\$106,804,615	\$117,621,897	\$123,290,517	\$5,668,620	4.8%
Total Reimbursements	\$(23,040,632)	\$(32,480,988)	\$(31,157,523)	\$1,323,465	(4.1)%
Net Financing Uses	\$83,763,983	\$85,140,909	\$92,132,994	\$6,992,085	8.2%
Total Revenue	\$16,084,058	\$13,164,385	\$11,520,770	\$(1,643,615)	(12.5)%
Net County Cost	\$67,679,926	\$71,976,524	\$80,612,224	\$8,635,700	12.0%
Positions	428.0	441.0	449.0	8.0	1.8%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$89,006,078	\$97,974,571	\$102,598,091	\$4,623,520	4.7%
Services & Supplies	\$15,075,860	\$15,827,826	\$16,642,010	\$814,184	5.1%
Other Charges	\$10,000	\$10,000	\$55,825	\$45,825	458.3%
Equipment	\$504,423	\$1,003,000	\$650,200	\$(352,800)	(35.2)%
Interfund Charges	\$1,089,642	\$1,090,595	\$1,089,512	\$(1,083)	(0.1)%
Intrafund Charges	\$1,118,612	\$1,715,905	\$2,254,879	\$538,974	31.4%
Total Expenditures / Appropriations	\$106,804,615	\$117,621,897	\$123,290,517	\$5,668,620	4.8%
Intrafund Reimbursements Between Programs	\$(29,152)	\$(41,617)	\$(169,056)	\$(127,439)	306.2%
Semi-Discretionary Reimbursements	\$(21,432,475)	\$(24,162,039)	\$(24,614,204)	\$(452,165)	1.9%
Other Reimbursements	\$(1,579,005)	\$(8,277,332)	\$(6,374,263)	\$1,903,069	(23.0)%
Total Reimbursements	\$(23,040,632)	\$(32,480,988)	\$(31,157,523)	\$1,323,465	(4.1)%
Net Financing Uses	\$83,763,983	\$85,140,909	\$92,132,994	\$6,992,085	8.2%
Revenue					
Fines, Forfeitures & Penalties	\$1,992,868	\$11,500	\$171,946	\$160,446	1,395.2%
Revenue from Use Of Money & Property	\$38,229	\$106,633	—	\$(106,633)	(100.0)%
Intergovernmental Revenues	\$11,897,315	\$12,690,287	\$10,997,561	\$(1,692,726)	(13.3)%
Charges for Services	\$2,155,545	\$355,965	\$351,263	\$(4,702)	(1.3)%
Other Financing Sources	\$100	—	—	—	—%
Total Revenue	\$16,084,058	\$13,164,385	\$11,520,770	\$(1,643,615)	(12.5)%
Net County Cost	\$67,679,926	\$71,976,524	\$80,612,224	\$8,635,700	12.0%
Positions	428.0	441.0	449.0	8.0	1.8%

Summary of Changes

The Recommended Budget reflects a \$5,668,620 (4.8%) increase in total appropriations, \$1,323,465 (4.1%) decrease in reimbursements, \$1,643,615 (12.5%) decrease in revenues, and \$8,635,700 (12.0%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases in negotiated personnel costs, partially offset by an increase in budgeted salary savings.
- Increases in allocated costs.
- Inflationary increases in equipment maintenance and repairs, software and licensing fees, required bar dues, and fuel costs.

- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net decrease in reimbursements is due to:

- A decrease in reimbursements from the DA-Restricted Revenue budget (BU 5800001) as a result of lower caseloads in the programs funded by the restricted revenues such as real estate and insurance fraud.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net decrease in revenues is due to:

- A decrease in revenues from the State as a result of lower caseloads for state-funded programs. To address caseload shifts, the DA’s Office is moving some staff from mandated programs reimbursed by the State, such as the State Targeted Offenders Program, to programs that are not eligible for reimbursement, such as the Child and Sexual Crime Unit and the Mental Health Litigation Unit, which will result in an increased Net County Cost.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Position counts have increased by 8.0 FTE from the prior year Adopted Budget due to:

- 8.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Administration and Support Services	255,112	—	—	255,112	2.0
Civil Prosecution Programs	7,388	(7,388)	—	—	—
Criminal Prosecution Programs	750,294	—	—	750,294	3.0
Forensic Crime Lab	398,032	—	—	398,032	2.0
Investigations Bureau	244,139	—	—	244,139	1.0
Victim Witness Assistance Programs	25,889	—	25,889	—	—

Administration and Support Services

Program Overview

The **Administration and Support Services** program includes Executive Management, General Administration, Information Technology, Sacramento Regional Family Justice Center Foundation pass-through, and Community Outreach and Media Relations.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$9,552,564	\$9,276,365	\$9,160,231	\$(116,134)	(1.3)%
Services & Supplies	\$6,127,258	\$6,394,567	\$6,001,889	\$(392,678)	(6.1)%
Other Charges	\$10,000	\$10,000	\$10,000	—	—%
Equipment	\$16,581	—	—	—	—%
Intrafund Charges	\$832,597	\$1,174,965	\$664,010	\$(510,955)	(43.5)%
Total Expenditures / Appropriations	\$16,539,001	\$16,855,897	\$15,836,130	\$(1,019,767)	(6.0)%
Total Reimbursements between Programs		\$(41,617)	\$(169,056)	\$(127,439)	306.2%
Semi Discretionary Reimbursements	\$(6,337,811)	\$(6,435,252)	\$(5,355,284)	\$1,079,968	(16.8)%
Other Reimbursements	\$(778,430)	\$(712,984)	\$(1,286,931)	\$(573,947)	80.5%
Total Reimbursements	\$(7,145,393)	\$(7,189,853)	\$(6,811,271)	\$378,582	(5.3)%
Net Financing Uses	\$9,393,608	\$9,666,044	\$9,024,859	\$(641,185)	(6.6)%
Revenue					
Revenue from Use Of Money & Property	\$38,229	\$106,633	—	\$(106,633)	(100.0)%
Intergovernmental Revenues	\$32,147	\$540,494	\$200,000	\$(340,494)	(63.0)%
Charges for Services	\$333,666	—	—	—	—%
Total Revenue	\$404,042	\$647,127	\$200,000	\$(447,127)	(69.1)%
Net County Cost	\$8,989,566	\$9,018,917	\$8,824,859	\$(194,058)	(2.2)%
Positions	51.0	52.0	55.0	3.0	5.8%

Summary of Changes

The Recommended Budget reflects a \$1,019,767 (6.0%) decrease in total appropriations, \$378,582 (5.3%) decrease in reimbursements, \$447,127 (69.1%) decrease in revenues, and \$194,058 (2.2%) decrease in Net County Cost from the prior year Adopted Budget.

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

The net decrease in total appropriations is due to:

- Increases in negotiated personnel costs, partially offset by an increase in budgeted salary savings.

- The shift of staff from other programs as a result of department needs.
- Inflationary increases in equipment maintenance and repairs, software and licensing fees, required bar dues, and fuel costs.
- Recommended growth detailed later in this section.

The decrease in reimbursements is due primarily to a decrease in Proposition 172 public safety sales tax revenue.

The decrease in revenues is due primarily to a decrease in state revenues as a result of lower caseloads for state funded programs.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DA - Add 1.0 FTE ASO 1 (Mental Health Diversion) - Admin & Support Svcs					
	111,218	—	—	111,218	1.0
Add 1.0 FTE ASO I position to serve Jail Reduction Plan (Item 22) as it directly relates to Mental Health Diversion in the more timely and efficient processing of cases, thereby reducing delays.					
DA - Add 3.0 FTE for Crime Lab - Forensic Crime Lab					
	143,894	—	—	143,894	1.0
Add 2.0 FTE Criminalist Level 4 positions to the Forensic Crime Lab program and 1.0 FTE Information Technology Application Analyst 3 position to the Administration and Support program to support the Firearms Unit in addressing the backlog of cases.					

Civil Prosecution Programs

Program Overview

The **Civil Prosecution** program includes Asset Forfeiture and Consumer and Environmental Protection.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,901,701	\$2,218,460	\$1,766,025	\$(452,435)	(20.4)%
Services & Supplies	\$199,521	\$421,102	\$395,883	\$(25,219)	(6.0)%
Intrafund Charges	\$2,390	\$4,528	\$16,241	\$11,713	258.7%
Total Expenditures / Appropriations	\$2,103,612	\$2,644,090	\$2,178,149	\$(465,941)	(17.6)%
Other Reimbursements	—	\$(2,639,245)	\$(2,031,830)	\$607,415	(23.0)%
Total Reimbursements	—	\$(2,639,245)	\$(2,031,830)	\$607,415	(23.0)%
Net Financing Uses	\$2,103,612	\$4,845	\$146,319	\$141,474	2,920.0%
Revenue					
Fines, Forfeitures & Penalties	\$1,973,768	—	\$150,000	\$150,000	—%
Intergovernmental Revenues	\$6,402	\$4,845	\$6,000	\$1,155	23.8%
Total Revenue	\$1,980,170	\$4,845	\$156,000	\$151,155	3,119.8%
Net County Cost	\$123,443	—	\$(9,681)	\$(9,681)	—%
Positions	9.5	9.5	7.5	(2.0)	(21.1)%

Summary of Changes

The Recommended Budget reflects a \$465,941 (17.6%) decrease in total appropriations, \$607,415 (23.0%) decrease in reimbursements, \$151,155 (3,119.8%) increase in revenues, and \$9,681 (new) decrease in Net County Cost from the prior year Adopted Budget.

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

The net decrease in total appropriations is due to:

- The shift of staff to other programs as result of caseload needs, partially offset by increases in negotiated personnel costs.
- Recommended growth detailed later in this section.

The decrease in reimbursements is due to:

- A decrease in reimbursements from the DA-Restricted Revenue budget unit as a result of lower caseloads in the programs funded by restricted revenues.
- Recommended growth detailed later in this section.

The increase in revenues is due to an increase in grants from environmental reimbursement programs.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DA - Reallocate 1.0 FTE Paralegal to 1.0 FTE ASO 1 (Asset Forfeiture) - Civil Prosecution Programs					
	7,388	(7,388)	—	—	—
<p>Reallocate 1.0 FTE Paralegal position to 1.0 FTE ASO 1 position to address the expanded duties. The increased cost is funded by the Asset Forfeiture Fund. This request is contingent upon approval of a linked request in the District Attorney Restricted Revenues budget unit (5800001BU).</p>					

Criminal Prosecution Programs

Program Overview

The **Criminal Prosecution** program includes Homicide; Gangs, Hate Crimes and Narcotics; Career Criminal; Vehicle Theft; Targeting Armed Recidivist Gangsters Enforcement Team (TARGET); Adult Sexual Assault; Child Abuse; Cyber Crimes; Domestic Violence; Human Trafficking; Elder Abuse; Family Justice Center; Animal Cruelty; Justice, Training and Integrity (JTI); Post-Conviction Relief and Lifers; Government Relations; Community Prosecution; Special Investigations and Public Integrity; Insurance Fraud; Real Estate Fraud; Public Assistance Fraud; Child Abduction; Brady & Records Management; Misdemeanor Trials & Court Review; Juvenile Division; Prison Crimes; Post-Conviction & Mental Litigation (SVP/MDO & 1368); Cold Case/Investigative Genetic Genealogy; Felony Prosecution; Alternative Courts; Mental Health; Consolidated Intake; and Legal Internship Program.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$58,392,323	\$65,484,829	\$67,718,614	\$2,233,785	3.4%
Services & Supplies	\$3,567,622	\$3,824,269	\$4,519,567	\$695,298	18.2%
Intrafund Charges	\$65,476	\$69,420	\$581,448	\$512,028	737.6%
Total Expenditures / Appropriations	\$62,025,421	\$69,378,518	\$72,819,629	\$3,441,111	5.0%
Semi Discretionary Reimbursements	\$(10,977,129)	\$(12,863,600)	\$(13,910,535)	\$(1,046,935)	8.1%
Other Reimbursements	\$(537,277)	\$(4,430,864)	\$(2,925,886)	\$1,504,978	(34.0)%
Total Reimbursements	\$(11,514,406)	\$(17,294,464)	\$(16,836,421)	\$458,043	(2.6)%
Net Financing Uses	\$50,511,014	\$52,084,054	\$55,983,208	\$3,899,154	7.5%
Revenue					
Intergovernmental Revenues	\$6,660,499	\$6,910,634	\$5,929,381	\$(981,253)	(14.2)%
Charges for Services	\$1,749,986	\$305,965	\$321,263	\$15,298	5.0%
Total Revenue	\$8,410,485	\$7,216,599	\$6,250,644	\$(965,955)	(13.4)%
Net County Cost	\$42,100,529	\$44,867,455	\$49,732,564	\$4,865,109	10.8%
Positions	259.5	269.5	271.5	2.0	0.7%

Summary of Changes

The Recommended Budget reflects a \$3,441,111 (5.0%) increase in total appropriations, \$458,043 (2.6%) decrease in reimbursements, \$965,955 (13.4%) decrease in revenues, and \$4,865,109 (10.8%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- An increase in negotiated personnel costs, partially offset by the shift of staff to other programs as result of caseload needs.
- Increases in allocated costs.
- Recommended growth detailed later in this section.

The decrease in reimbursements is due primarily to a decrease in reimbursements from the DA-Restricted Revenues budget unit as a result of lower caseloads in the programs funded by restricted revenues.

The decrease in revenues is due to a decrease in state revenues as a result of lower caseloads for state-funded programs.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DA - Add 1.0 FTE Principal Criminal Attorney (Community and Government Relations) - Criminal Prosecution Programs					
	268,950	—	—	268,950	1.0
Add 1.0 FTE Principal Criminal Attorney position to create a Homelessness Intervention Director. This position will collaborate with other county agencies, Law Enforcement, business districts, and community-based organizations to promote crime prevention and address public safety and health issues.					
DA - Add 3.0 FTEs, a Vehicle, and Safety Equipment (Collaborative Courts) - Criminal & Prosecution Programs					
	463,150	—	—	463,150	2.0
Add 2.0 FTE Attorney Lv V positions, 1.0 FTE Criminal Investigator Lv I/II position, one vehicle, and safety equipment for Collaborative Courts (Mays 22, 23, 30). One attorney position will serve Jail Population Reduction Plan Items number 22 and 23 as they directly relate to Mental Health Diversion and Collaborative Courts, providing alternatives to traditional incarceration-focused prosecution, thereby reducing jail populations. The other attorney position will similarly serve those same plan numbers, as well as Plan Item number 30, as that position will also evaluate and expand expungement resources and services. The Criminal Investigator Lv I/II position will serve the Jail Population Reduction Plan as it relates to Mental Health Diversion and Collaborative Courts. This request is split between the Investigations Bureau program and the Criminal Investigations program.					
DA - Reallocate 1.0 FTE from Office Assistant to 1.0 FTE Legal Secretary (JTI) - Criminal Prosecution Programs					
	6,189	—	—	6,189	—
Reallocate 1.0 FTE Office Assistant position to 1.0 FTE Legal Secretary Lv 1 position to address duties that are beyond those of an Office Assistant.					
DA - Reallocate 1.0 FTE Paralegal to 1.0 FTE ASO 1 (JTI) - Criminal Prosecution Programs					
	12,005	—	—	12,005	—
Reallocate 1.0 FTE Paralegal position to 1.0 FTE ASO 1 position to address the expansion of Justice, Training and Integrity (JTI).					

Forensic Crime Lab

Program Overview

The **Forensic Crime Lab** program includes Biology/DNA, Chemistry/Controlled Substances, Criminalistics, Toxicology, and Evidence.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$9,353,057	\$9,974,300	\$11,666,088	\$1,691,788	17.0%
Services & Supplies	\$3,196,292	\$3,311,760	\$3,709,443	\$397,683	12.0%
Equipment	\$480,308	\$1,003,000	\$650,200	\$(352,800)	(35.2)%
Interfund Charges	\$1,089,642	\$1,090,595	\$1,089,512	\$(1,083)	(0.1)%
Intrafund Charges	\$8,908	\$20,000	\$95,282	\$75,282	376.4%
Total Expenditures / Appropriations	\$14,128,207	\$15,399,655	\$17,210,525	\$1,810,870	11.8%
Semi Discretionary Reimbursements	\$(2,651,062)	\$(3,131,148)	\$(2,241,228)	\$889,920	(28.4)%
Total Reimbursements	\$(2,651,062)	\$(3,131,148)	\$(2,241,228)	\$889,920	(28.4)%
Net Financing Uses	\$11,477,145	\$12,268,507	\$14,969,297	\$2,700,790	22.0%
Revenue					
Fines, Forfeitures & Penalties	\$19,100	\$11,500	\$21,946	\$10,446	90.8%
Intergovernmental Revenues	\$827,222	\$1,338,734	\$1,178,329	\$(160,405)	(12.0)%
Charges for Services	\$71,893	\$50,000	\$30,000	\$(20,000)	(40.0)%
Other Financing Sources	\$100	—	—	—	—%
Total Revenue	\$918,315	\$1,400,234	\$1,230,275	\$(169,959)	(12.1)%
Net County Cost	\$10,558,830	\$10,868,273	\$13,739,022	\$2,870,749	26.4%
Positions	44.0	44.0	47.0	3.0	6.8%

Summary of Changes

The Recommended Budget reflects a \$1,810,870 (11.8%) increase in total appropriations, \$889,920 (28.4%) decrease in reimbursements, \$169,959 (12.1%) decrease in revenues, and \$2,870,749 (26.4%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases in negotiated personnel costs, the shift of staff from other programs as a result of caseload needs, and increases in allocated costs.
- A decrease in equipment from one-time purchases in the prior year.

- Recommended growth detailed later in this section.

The decrease in reimbursements is due to a decrease in Proposition 172 public safety sales tax revenue.

The decrease in revenues is due to lower caseloads for state-funded programs.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DA - Add 3.0 FTE for Crime Lab - Forensic Crime Lab					
	398,032	—	—	398,032	2.0

Add 2.0 FTE Criminalist Level 4 positions to the Forensic Crime Lab program and 1.0 FTE Information Technology Application Analyst 3 position to the Administration and Support program to support the Firearms Unit in addressing the backlog of cases.

Investigations Bureau

Program Overview

The **Investigations Bureau** program includes Investigator Teams, Process Serving, and Investigative Assistance Units.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$6,364,977	\$6,961,726	\$8,156,422	\$1,194,696	17.2%
Services & Supplies	\$1,247,892	\$879,905	\$973,333	\$93,428	10.6%
Other Charges	—	—	\$45,825	\$45,825	—%
Equipment	\$7,534	—	—	—	—%
Intrafund Charges	\$13,681	\$14,747	\$97,601	\$82,854	561.8%
Total Expenditures / Appropriations	\$7,634,084	\$7,856,378	\$9,273,181	\$1,416,803	18.0%
Semi Discretionary Reimbursements	\$(1,276,545)	\$(1,507,717)	\$(1,986,543)	\$(478,826)	31.8%
Other Reimbursements	\$(120,203)	\$(124,355)	\$(129,616)	\$(5,261)	4.2%
Total Reimbursements	\$(1,396,748)	\$(1,632,072)	\$(2,116,159)	\$(484,087)	29.7%
Net Financing Uses	\$6,237,336	\$6,224,306	\$7,157,022	\$932,716	15.0%
Revenue					
Intergovernmental Revenues	\$1,285,014	\$30,680	—	\$(30,680)	(100.0)%
Total Revenue	\$1,285,014	\$30,680	—	\$(30,680)	(100.0)%
Net County Cost	\$4,952,322	\$6,193,626	\$7,157,022	\$963,396	15.6%
Positions	37.0	38.0	40.0	2.0	5.3%

Summary of Changes

The Recommended Budget reflects a \$1,416,803 (18.0%) increase in total appropriations, \$484,087 (29.7%) increase in reimbursements, \$30,680 (100.0%) decrease in revenues, and \$963,396 (15.6%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases in negotiated personnel costs, the shift of staff from other programs as a result of caseload needs, and increases in allocated costs.
- Recommended growth detailed later in this section.

The increase in reimbursements is primarily due to an increase in Proposition 172 public safety sales tax revenue.

The decrease in revenues is due to one-time American Rescue Plan Act revenues in the prior year.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DA - Add 3.0 FTEs, a Vehicle, and Safety Equipment (Collaborative Courts) - Criminal & Prosecution Programs					
	244,139	—	—	244,139	1.0

Add 2.0 FTE Attorney Lv V positions, 1.0 FTE Criminal Investigator Lv I/II position, one vehicle, and safety equipment for Collaborative Courts (Mays 22, 23, 30). One attorney position will serve Jail Population Reduction Plan Items number 22 and 23 as they directly relate to Mental Health Diversion and Collaborative Courts, providing alternatives to traditional incarceration-focused prosecution, thereby reducing jail populations. The other attorney position will similarly serve those same plan numbers, as well as Plan Item number 30, as that position will also evaluate and expand expungement resources and services. The Criminal Investigator Lv I/II position will serve the Jail Population Reduction Plan as it relates to Mental Health Diversion and Collaborative Courts. This request is split between the Investigations Bureau program and the Criminal Investigations program.

Victim Witness Assistance Programs

Program Overview

The **Victim Witness Assistance** program includes Victim Witness Assistance, County Victim Services (XC), Human Trafficking, Under-served Victims, Claims Unit, and Restitution.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,441,456	\$4,058,891	\$4,130,711	\$71,820	1.8%
Services & Supplies	\$737,275	\$996,223	\$1,041,895	\$45,672	4.6%
Intrafund Charges	\$195,559	\$432,245	\$800,297	\$368,052	85.1%
Total Expenditures / Appropriations	\$4,374,290	\$5,487,359	\$5,972,903	\$485,544	8.8%
Semi Discretionary Reimbursements	\$(189,928)	\$(224,322)	\$(1,120,614)	\$(896,292)	399.6%
Other Reimbursements	\$(143,095)	\$(369,884)	—	\$369,884	(100.0)%
Total Reimbursements	\$(333,023)	\$(594,206)	\$(1,120,614)	\$(526,408)	88.6%
Net Financing Uses	\$4,041,267	\$4,893,153	\$4,852,289	\$(40,864)	(0.8)%
Revenue					
Intergovernmental Revenues	\$3,086,032	\$3,864,900	\$3,683,851	\$(181,049)	(4.7)%
Total Revenue	\$3,086,032	\$3,864,900	\$3,683,851	\$(181,049)	(4.7)%
Net County Cost	\$955,235	\$1,028,253	\$1,168,438	\$140,185	13.6%
Positions	27.0	28.0	28.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$485,544 (8.8%) increase in total appropriations, \$526,408 (88.6%) increase in reimbursements, \$181,049 (4.7%) decrease in revenues, and \$140,185 (13.6%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and allocated costs.
- Recommended growth detailed later in this section.

The net increase in reimbursements is due primarily to an increase in Proposition 172 public safety sales tax revenue.

The net decrease in revenues is due to:

- A decrease in grant awards and opportunities.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DA - Reallocate 1.0 FTE Sr Claims Specialist to 1.0 FTE ASO 1 (Victim Witness) - Victims Witness Assistance Program					
	25,889	—	25,889	—	—

Reallocate 1.0 FTE Sr. Claims Specialist position to 1.0 FTE ASO 1 position. The lead claims specialist position does not offer additional supervisor pay and was not effective in addressing the issues within the unit. Thus, a lead position is no longer deemed appropriate. Moreover, the lead claims specialist position has remained open for approximately two years with very little interest from outside applicants due to low pay. An ASO 1 position is expected to improve interest. There are funds through CalVCB to assist with salary for a supervisor position.

District Attorney-Restricted Revenues

Budget Unit Functions & Responsibilities

The **District Attorney-Restricted Revenues** budget unit receives certain revenues that are restricted by statute or regulation for use for specific purposes by the District Attorney's Office (DA's). The DA's budget (BU 5800000) is reimbursed for expenses consistent with the relevant statute or regulation from this budget unit. This budget unit was established in FY 2022-23 and revenue sources are accounted for in the following programs:

- Asset Forfeiture Federal
- Asset Forfeiture State
- Auto Insurance Fraud
- Auto Insurance Fraud Urban
- Consumer & Environmental Protection Division
- Public Safety Community Improvement
- Real Estate Fraud
- Vehicle Theft DA
- Workers Comp Insurance Fraud

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Asset Forfeiture Federal	—	\$127,889	\$137,889	\$10,000	7.8%
Asset Forfeiture State	—	\$1,985,711	\$1,526,169	\$(459,542)	(23.1)%
Auto Insurance Fraud	—	\$333,009	—	\$(333,009)	(100.0)%
Auto Insurance Fraud Urban	—	\$247,796	—	\$(247,796)	(100.0)%
Consumer & Environmental Protection Div	—	\$2,457,883	\$1,527,850	\$(930,033)	(37.8)%
Public Safety Community Improvement	—	\$10,011	—	\$(10,011)	(100.0)%
Real Estate Fraud	—	\$5,445,658	\$4,236,939	\$(1,208,719)	(22.2)%
Vehicle Theft DA	—	\$253,862	\$710,000	\$456,138	179.7%
Workers Comp Insurance Fraud	—	\$662,754	—	\$(662,754)	(100.0)%
Total Expenditures / Appropriations	—	\$11,524,573	\$8,138,847	\$(3,385,726)	(29.4)%
Net Financing Uses	—	\$11,524,573	\$8,138,847	\$(3,385,726)	(29.4)%
Total Revenue	\$5,073,297	\$6,441,266	\$1,740,216	\$(4,701,050)	(73.0)%
Use of Fund Balance	\$(5,073,297)	\$5,083,307	\$6,398,631	\$1,315,324	25.9%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$6,446,266	\$4,303,348	\$(2,142,918)	(33.2)%
Appropriation for Contingencies	—	\$5,078,307	\$3,835,499	\$(1,242,808)	(24.5)%
Total Expenditures / Appropriations	—	\$11,524,573	\$8,138,847	\$(3,385,726)	(29.4)%
Net Financing Uses	—	\$11,524,573	\$8,138,847	\$(3,385,726)	(29.4)%
Revenue					
Fines, Forfeitures & Penalties	\$1,932,224	\$2,639,245	\$279,332	\$(2,359,913)	(89.4)%
Revenue from Use Of Money & Property	\$(4,958)	\$5,000	—	\$(5,000)	(100.0)%
Intergovernmental Revenues	\$129,851	\$1,367,570	\$710,000	\$(657,570)	(48.1)%
Charges for Services	\$3,016,180	\$2,429,451	\$750,884	\$(1,678,567)	(69.1)%
Total Revenue	\$5,073,297	\$6,441,266	\$1,740,216	\$(4,701,050)	(73.0)%
Use of Fund Balance	\$(5,073,297)	\$5,083,307	\$6,398,631	\$1,315,324	25.9%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$5,083,307	\$6,398,631	\$1,315,324	25.9%
Use of Fund Balance	\$5,083,307	\$6,398,631	\$1,315,324	25.9%

Summary of Changes

The Recommended Budget reflects a \$3,385,726 (29.4%) decrease in total appropriations, \$4,701,050 (73.0%) decrease in revenues, and \$1,315,324 (25.9%) increase in use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- A decrease in interfund transfers to the DA’s budget (BU 5800000) and a decrease in appropriation for contingencies.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net decrease in revenues is due primarily to:

- Lower caseloads in state-funded programs and lower anticipated state asset forfeitures, partially offset by an increase in vehicle registration fees.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Asset Forfeiture State	7,388	—	7,388	—	—

Asset Forfeiture Federal

Program Overview

Asset Forfeiture Federal is restricted funding to finance unbudgeted expenses associated with supporting law enforcement operations, training, equipment, services, travel, awareness programs and support of community-based organizations under United States Code 21 U.S.C. section 881(e)(1)(A), 18 U.S.C. section 981(e)(2), 19 U.S.C. section 1616a, and 31 U.S.C. section 9705(b)(4)(A) and (b)(4)(B).

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	—	\$10,000	\$10,000	—%
Appropriation for Contingencies	—	\$127,889	\$127,889	—	—%
Total Expenditures / Appropriations	—	\$127,889	\$137,889	\$10,000	7.8%
Net Financing Uses	—	\$127,889	\$137,889	\$10,000	7.8%
Revenue					
Fines, Forfeitures & Penalties	\$127,889	—	—	—	—%
Total Revenue	\$127,889	—	—	—	—%
Use of Fund Balance	\$(127,889)	\$127,889	\$137,889	\$10,000	7.8%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$127,889	\$137,889	\$10,000	7.8%
Use of Fund Balance	\$127,889	\$137,889	\$10,000	7.8%

Summary of Changes

The Recommended Budget reflects a \$10,000 (7.8%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in interfund transfers to the DA's budget for eligible expenditures.

Asset Forfeiture State

Program Overview

Asset Forfeiture State is restricted funding to finance expenses associated with the execution of Justice related activities and asset forfeiture functions and, with specific limitations, certain general investigative costs as detailed in the California Health and Safety Code sections 11495 and 11488.4.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$777,028	\$503,980	\$(273,048)	(35.1)%
Appropriation for Contingencies	—	\$1,208,683	\$1,022,189	\$(186,494)	(15.4)%
Total Expenditures / Appropriations	—	\$1,985,711	\$1,526,169	\$(459,542)	(23.1)%
Net Financing Uses	—	\$1,985,711	\$1,526,169	\$(459,542)	(23.1)%
Revenue					
Fines, Forfeitures & Penalties	\$1,208,668	\$777,028	\$279,332	\$(497,696)	(64.1)%
Revenue from Use Of Money & Property	\$15	—	—	—	—%
Total Revenue	\$1,208,683	\$777,028	\$279,332	\$(497,696)	(64.1)%
Use of Fund Balance	\$(1,208,683)	\$1,208,683	\$1,246,837	\$38,154	3.2%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,208,683	\$1,246,837	\$38,154	3.2%
Use of Fund Balance	\$1,208,683	\$1,246,837	\$38,154	3.2%

Summary of Changes

The Recommended Budget reflects a \$459,542 (23.1%) decrease in total appropriations, \$497,696 (64.1%) decrease in revenues, and \$38,154 (3.2%) increase in use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- A decrease in interfund transfers to the DA's budget and a decrease in appropriation for contingencies.
- Recommended growth detailed later in this section.

The net decrease in revenues is due to:

- A decrease in state asset forfeitures.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DA - Funding for Position Reallocation - Asset Forfeiture State					
	7,388	—	7,388	—	—
Funding for the reallocation of 1.0 FTE Paralegal position to 1.0 FTE ASO1 position. This request is contingent upon approval of a linked request in the DA's budget (BU 5800000).					

Auto Insurance Fraud

Program Overview

The **Auto Insurance Fraud** program includes restricted grant funding provided by the California Department of Insurance to offset the expenditures incurred for the District Attorney's (DA) Insurance Fraud Unit to handle automobile insurance fraud cases per California Insurance Code section 1872.8 and California Code of Regulation section 2698.67.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$333,009	—	\$(333,009)	(100.0)%
Total Expenditures / Appropriations	—	\$333,009	—	\$(333,009)	(100.0)%
Net Financing Uses	—	\$333,009	—	\$(333,009)	(100.0)%
Revenue					
Intergovernmental Revenues	—	\$333,009	—	\$(333,009)	(100.0)%
Total Revenue	—	\$333,009	—	\$(333,009)	(100.0)%
Use of Fund Balance	—	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$333,009 (100.0%) decrease in total appropriations and revenues from the prior year Adopted Budget.

The decrease in total appropriations and revenues is due to lower caseloads funded by this restricted revenue source.

Auto Insurance Fraud Urban

Program Overview

The **Auto Insurance Fraud Urban** program includes restricted grant funding provided by the California Department of Insurance to offset the expenditures incurred for the District Attorney’s (DA) Insurance Fraud Unit to handle organized automobile fraud cases per California Insurance Code section 1874.8 and California Code of Regulation section 2698.77

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$247,796	—	\$(247,796)	(100.0)%
Total Expenditures / Appropriations	—	\$247,796	—	\$(247,796)	(100.0)%
Net Financing Uses	—	\$247,796	—	\$(247,796)	(100.0)%
Revenue					
Intergovernmental Revenues	—	\$247,796	—	\$(247,796)	(100.0)%
Total Revenue	—	\$247,796	—	\$(247,796)	(100.0)%
Use of Fund Balance	—	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$247,796 (100.00%) decrease in total appropriations and revenues from the prior year Adopted Budget.

The decrease in total appropriations and revenues is due to lower caseloads funded by this restricted revenue source.

Consumer & Environmental Protection Div

Program Overview

The **Consumer & Environmental Protection Division** program provides restricted funding for the District Attorney's (DA) Consumer Unit. The Consumer Unit investigates and prosecutes unfair, fraudulent, and dishonest business practices that harm consumers and honest businesses. The members of the Environmental Unit investigate and prosecute cases that involve violations of those code sections designed to protect the environmental quality of our community. A prosecution can be based upon the Health and Safety Code, the Penal Code, the Vehicle Code, the Water Code, or the Fish & Game Code. The funding is generated from fees and fines collected from the judgments.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$1,862,217	\$1,527,850	\$(334,367)	(18.0)%
Appropriation for Contingencies	—	\$595,666	—	\$(595,666)	(100.0)%
Total Expenditures / Appropriations	—	\$2,457,883	\$1,527,850	\$(930,033)	(37.8)%
Net Financing Uses	—	\$2,457,883	\$1,527,850	\$(930,033)	(37.8)%
Revenue					
Fines, Forfeitures & Penalties	\$595,666	\$1,862,217	—	\$(1,862,217)	(100.0)%
Total Revenue	\$595,666	\$1,862,217	—	\$(1,862,217)	(100.0)%
Use of Fund Balance	\$(595,666)	\$595,666	\$1,527,850	\$932,184	156.5%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$595,666	\$1,527,850	\$932,184	156.5%
Use of Fund Balance	\$595,666	\$1,527,850	\$932,184	156.5%

Summary of Changes

The Recommended Budget reflects a \$930,033 (37.8%) decrease in total appropriations, \$1,862,217 (100.0%) decrease in revenues, and \$932,184 (156.5%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in interfund transfers to the DA's budget and a decrease in appropriation for contingencies.

The decrease in revenues is due to lower caseloads funded by this restricted revenue source.

Public Safety Community Improvement

Program Overview

The **Public Safety Community Improvement** program includes restricted funding for the District Attorney's (DA) Public Safety Community Improvement program as approved by the Sacramento County Board of Supervisors in Resolution Number 2018-0921. This program was funded from a judgment awarded due to social nuisance and criminal activity for Public Safety and Community Improvements.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$10,000	—	\$(10,000)	(100.0)%
Appropriation for Contingencies	—	\$11	—	\$(11)	(100.0)%
Total Expenditures / Appropriations	—	\$10,011	—	\$(10,011)	(100.0)%
Net Financing Uses	—	\$10,011	—	\$(10,011)	(100.0)%
Revenue					
Revenue from Use Of Money & Property	\$(5,000)	\$5,000	—	\$(5,000)	(100.0)%
Total Revenue	\$(5,000)	\$5,000	—	\$(5,000)	(100.0)%
Use of Fund Balance	\$5,000	\$5,011	—	\$(5,011)	(100.0)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$5,011	—	\$(5,011)	(100.0)%
Use of Fund Balance	\$5,011	—	\$(5,011)	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$10,011 (100.0%) decrease in total appropriations, \$5,000 (100.0%) decrease in revenues, and \$5,011 (100.0%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations and revenues is due to the judgment funds being fully expended in FY 2022-23, and therefore, no anticipated interest earnings in FY 2023-24.

Real Estate Fraud

Program Overview

The **Real Estate Fraud** program includes restricted funding to offset expenses in the District Attorney's (DA) budget to prosecute Real Estate Fraud cases. The funding is generated from fees collected for real estate filings per California Government Code section 27388.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$2,429,451	\$1,586,518	\$(842,933)	(34.7)%
Appropriation for Contingencies	—	\$3,016,207	\$2,650,421	\$(365,786)	(12.1)%
Total Expenditures / Appropriations	—	\$5,445,658	\$4,236,939	\$(1,208,719)	(22.2)%
Net Financing Uses	—	\$5,445,658	\$4,236,939	\$(1,208,719)	(22.2)%
Revenue					
Revenue from Use Of Money & Property	\$27	—	—	—	—%
Charges for Services	\$3,016,180	\$2,429,451	\$750,884	\$(1,678,567)	(69.1)%
Total Revenue	\$3,016,207	\$2,429,451	\$750,884	\$(1,678,567)	(69.1)%
Use of Fund Balance	\$(3,016,207)	\$3,016,207	\$3,486,055	\$469,848	15.6%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$3,016,207	\$3,486,055	\$469,848	15.6%
Use of Fund Balance	\$3,016,207	\$3,486,055	\$469,848	15.6%

Summary of Changes

The Recommended Budget reflects a \$1,208,719 (22.2%) decrease in total appropriations, \$1,678,567 (69.1%) decrease in revenues, and \$469,848 (15.6%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in interfund transfers to the DA's budget and a decrease in appropriation for contingencies.

The decrease in revenues is due to lower caseloads funded by this restricted revenue source.

Vehicle Theft DA

Program Overview

The **Vehicle Theft District Attorney (DA)** program includes restricted funding to offset expenses to prosecute serious vehicle theft crimes. This program is funded by vehicle registration fees authorized by Vehicle Code section 9250.14.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$124,011	\$675,000	\$550,989	444.3%
Appropriation for Contingencies	—	\$129,851	\$35,000	\$(94,851)	(73.0)%
Total Expenditures / Appropriations	—	\$253,862	\$710,000	\$456,138	179.7%
Net Financing Uses	—	\$253,862	\$710,000	\$456,138	179.7%
Revenue					
Intergovernmental Revenues	\$129,851	\$124,011	\$710,000	\$585,989	472.5%
Total Revenue	\$129,851	\$124,011	\$710,000	\$585,989	472.5%
Use of Fund Balance	\$(129,851)	\$129,851	—	\$(129,851)	(100.0)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$129,851	—	\$(129,851)	(100.0)%
Use of Fund Balance	\$129,851	—	\$(129,851)	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$456,138 (179.7%) increase in total appropriations, \$585,989 (472.5%) increase in revenues, and \$129,851 (100.0%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in interfund transfers to the DA's budget to fund eligible expenditures, partially offset by a decrease in appropriation for contingencies.

The increase in revenues is due to an increase in vehicle registration fees.

Workers Comp Insurance Fraud

Program Overview

The **Workers Compensation Insurance Fraud** program includes restricted state grant funding provided by the California Department of Insurance to offset the expenditures incurred for the District Attorney's (DA) Insurance Fraud Unit to handle workers' compensation fraud cases per California Code of Regulation section 2698.59.

Program Budget by Object

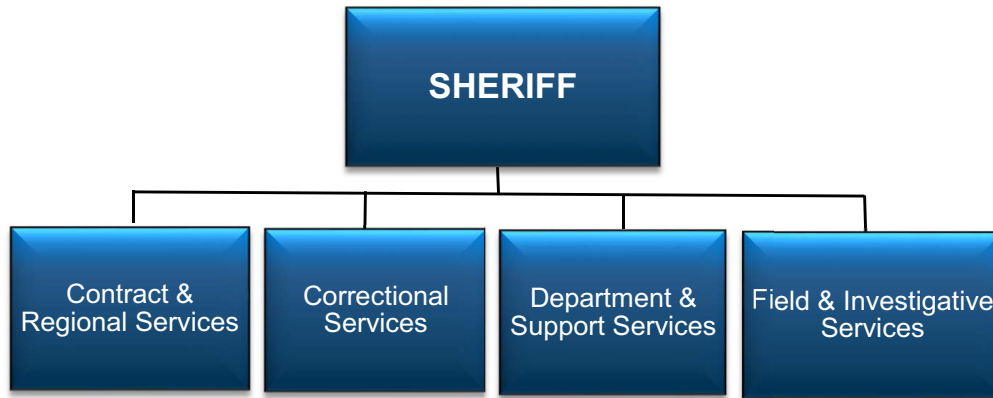
	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$662,754	—	\$(662,754)	(100.0)%
Total Expenditures / Appropriations	—	\$662,754	—	\$(662,754)	(100.0)%
Net Financing Uses	—	\$662,754	—	\$(662,754)	(100.0)%
Revenue					
Intergovernmental Revenues	—	\$662,754	—	\$(662,754)	(100.0)%
Total Revenue	—	\$662,754	—	\$(662,754)	(100.0)%
Use of Fund Balance	—	—	—	—	—%

Summary of Changes

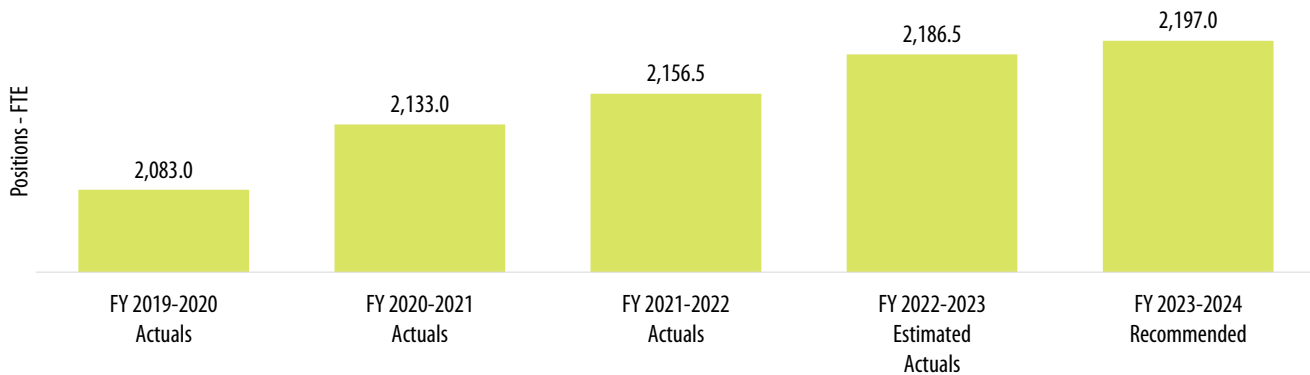
The Recommended Budget reflects a \$662,754 (100.0%) decrease in total appropriations and revenues from the prior year Adopted Budget.

The decrease in total appropriations and revenues is due to lower caseloads funded by this restricted revenue source.

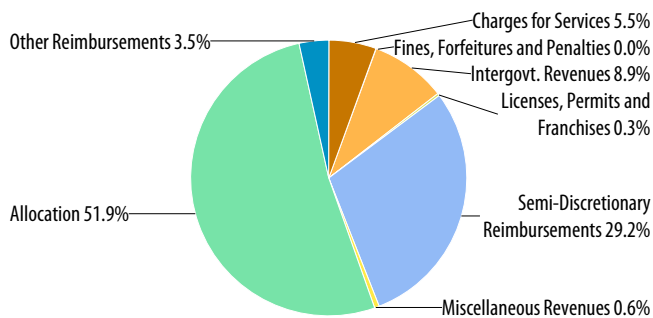
Sheriff
Department Structure
Jim Cooper, Sheriff



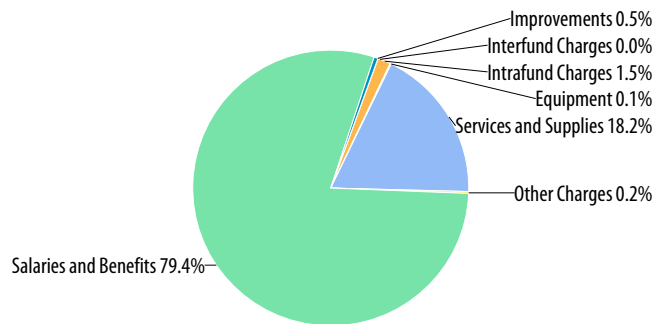
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Sheriff** Office's responsibilities are to provide high-quality public safety services to the people of Sacramento County in order to fulfill our commitment to creating an environment in which all may enjoy optimum quality of life and economic prosperity. Services are provided through the following programs:

- Contract & Regional Services
- Correctional Services
- Department and Support Services
- Field and Investigative Services
- Office of the Sheriff

Goals

- Identify a new location for the Work Release Division to expand alternatives to incarceration while effectively integrating evidence-based reentry treatment and training for offenders.
- Full implementation of the new ATIMS Jail Management System, which will increase efficiency and help meet the needs of the Mays Consent Decree.
- Fully implement new patrol staffing models.
- Fully staff the Homeless Outreach Team (HOT).
- Research and implement an innovative plan to address the homeless issues in the County to include data collection, offering of services, protection of the vulnerable homeless population, and enforcement of laws.
- Expand the online reporting system to make online reporting more convenient to reduce the actual calls for service.

Accomplishments

- Restructured Professional Standards/Training Division.
- Created a Government Affairs Committee to be actively involved in legislation involving law enforcement.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Contract & Regional Services	\$76,515,489	\$92,589,188	\$100,490,939	\$7,901,751	8.5%
Correctional Services	\$209,961,560	\$244,588,847	\$264,468,244	\$19,879,397	8.1%
Department and Support Services	\$94,639,914	\$86,304,872	\$85,559,369	\$(745,503)	(0.9)%
Field and Investigative Services	\$191,807,509	\$214,860,674	\$228,768,148	\$13,907,474	6.5%
Office of the Sheriff	\$11,419,870	\$12,453,205	\$15,989,234	\$3,536,029	28.4%
Total Expenditures / Appropriations	\$584,344,341	\$650,796,786	\$695,275,934	\$44,479,148	6.8%
Total Reimbursements	\$(206,189,322)	\$(242,802,769)	\$(230,618,415)	\$12,184,354	(5.0)%
Net Financing Uses	\$378,155,018	\$407,994,017	\$464,657,519	\$56,663,502	13.9%
Total Revenue	\$94,941,491	\$97,616,793	\$105,741,860	\$8,125,067	8.3%
Net County Cost	\$283,213,527	\$310,377,224	\$358,915,659	\$48,538,435	15.6%
Positions	2,156.5	2,187.5	2,197.0	9.5	0.4%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$481,034,270	\$524,680,220	\$552,367,617	\$27,687,397	5.3%
Services & Supplies	\$90,670,728	\$114,820,879	\$126,472,823	\$11,651,944	10.1%
Other Charges	\$1,052,078	\$1,427,777	\$1,577,633	\$149,856	10.5%
Improvements	—	—	\$3,250,000	\$3,250,000	—%
Equipment	\$2,509,220	\$776,623	\$980,000	\$203,377	26.2%
Interfund Charges	\$859,815	\$267,527	\$267,343	\$(184)	(0.1)%
Intrafund Charges	\$8,218,231	\$8,823,760	\$10,360,518	\$1,536,758	17.4%
Total Expenditures / Appropriations	\$584,344,341	\$650,796,786	\$695,275,934	\$44,479,148	6.8%
Intrafund Reimbursements Within Programs	\$(716,368)	\$(946,578)	\$(1,012,004)	\$(65,426)	6.9%
Intrafund Reimbursements Between Programs	\$(2,531,570)	\$(2,583,327)	\$(3,238,347)	\$(655,020)	25.4%
Semi-Discretionary Reimbursements	\$(191,047,978)	\$(215,223,336)	\$(202,112,766)	\$13,110,570	(6.1)%
Other Reimbursements	\$(11,893,406)	\$(24,049,528)	\$(24,255,298)	\$(205,770)	0.9%
Total Reimbursements	\$(206,189,322)	\$(242,802,769)	\$(230,618,415)	\$12,184,354	(5.0)%
Net Financing Uses	\$378,155,018	\$407,994,017	\$464,657,519	\$56,663,502	13.9%
Revenue					
Taxes	\$1,702,235	—	—	—	—%
Licenses, Permits & Franchises	\$1,911,614	\$1,892,562	\$1,942,662	\$50,100	2.6%
Fines, Forfeitures & Penalties	\$1,138,275	\$1,101,800	\$316,650	\$(785,150)	(71.3)%
Revenue from Use Of Money & Property	\$1,449	—	—	—	—%
Intergovernmental Revenues	\$48,417,737	\$56,080,981	\$61,556,202	\$5,475,221	9.8%
Charges for Services	\$39,808,916	\$38,299,250	\$38,061,593	\$(237,657)	(0.6)%
Miscellaneous Revenues	\$1,956,217	\$242,200	\$3,864,753	\$3,622,553	1,495.7%
Other Financing Sources	\$5,048	—	—	—	—%
Total Revenue	\$94,941,491	\$97,616,793	\$105,741,860	\$8,125,067	8.3%
Net County Cost	\$283,213,527	\$310,377,224	\$358,915,659	\$48,538,435	15.6%
Positions	2,156.5	2,187.5	2,197.0	9.5	0.4%

Summary of Changes

The Recommended Budget reflects a \$44,479,148 (6.8%) increase in total appropriations, \$12,184,354 (5.0%) decrease in reimbursements, \$8,125,067 (8.3%) increase in revenues, and \$48,538,435 (15.6%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases in negotiated personnel costs.
- Increases in allocated costs including facility use and liability insurance.
- An increase in fleet rates from the Department of General Services.
- Inflationary increases for food in correctional facilities.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net decrease in reimbursements is due to:

- A decrease in the semi-discretionary AB 109 Realignment allocation.
- A decrease in reimbursement from the Sheriff-Restricted Revenue budget unit as a result of a one-time grant advancement in the prior year.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net increase in revenues is due to:

- Increases in grant funds and contracted services, which are partially offset by revenue decreases from the U.S. Marshals contract as a result of population reduction efforts.
- Lower vehicle code fines based on current trends.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Position counts have increased by 9.5 FTE from the prior year Adopted Budget due to:

- 1.0 FTE net mid-year decreases.
- 1.5 FTE recommended net Base decreases.
- 12.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Contract & Regional Services	740,540	(465,094)	19,060	256,386	(1.0)
Correctional Services	6,702,178	—	3,655,753	3,046,425	8.0
Department and Support Services	289,826	—	—	289,826	—
Field and Investigative Services	964,693	—	994,687	(29,994)	4.0
Office of the Sheriff	349,540	—	349,540	—	1.0

Contract & Regional Services

Program Overview

The **Contract & Regional Services** program includes the Court Security Division, the Civil Division, and the Security Services Division. The Court Security Division provides security for the Gordon D. Schaber Courthouse, the Lorenzo Patino Hall of Justice (Main Jail Courts), Hall of Justice, William R. Ridgeway Family Relations Courthouse, the Carol Miller Justice Center and the B.T. Collins Juvenile Justice Center. In addition, deputies in these facilities serve as Courtroom Bailiffs, provide short-haul transport of defendants, are responsible for judicial protection to the Judicial Officers and staff, and provide emergency planning for the facilities. The Civil Bureau is charged with the responsibility of processing all civil matters for the department and the service and enforcement of court process for the public. The law enforcement services contract at the Sacramento International Airport is administered under this service area. The Security Services Division provides contracted security for county departments; e.g., the Department of Human Assistance and its facilities, the District Attorney's Office, the County Recorder's Office, and the Department of Child Support Services, along with outside law enforcement for Regional Transit, SMUD, and Folsom Dam security for the Bureau of Reclamation. Parking enforcement, red light enforcement, and the rotational tow program are administered in the Security Services Division. The Elk Grove Unified School District contracts with the Sheriff's Department for School Resources Officers which is located under this service area.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$68,769,227	\$82,448,133	\$89,327,810	\$6,879,677	8.3%
Services & Supplies	\$6,213,658	\$8,167,400	\$9,187,029	\$1,019,629	12.5%
Other Charges	—	\$398,515	\$165,462	\$(233,053)	(58.5)%
Equipment	\$67,922	\$90,500	\$94,348	\$3,848	4.3%
Intrafund Charges	\$1,464,681	\$1,484,640	\$1,716,290	\$231,650	15.6%
Total Expenditures / Appropriations	\$76,515,489	\$92,589,188	\$100,490,939	\$7,901,751	8.5%
Total Reimbursements within Program		\$(500,000)	\$(572,000)	\$(72,000)	14.4%
Semi Discretionary Reimbursements	\$(32,637,845)	\$(38,302,843)	\$(39,022,065)	\$(719,222)	1.9%
Other Reimbursements	\$(5,714,561)	\$(11,090,540)	\$(12,816,730)	\$(1,726,190)	15.6%
Total Reimbursements	\$(38,903,472)	\$(49,893,383)	\$(52,410,795)	\$(2,517,412)	5.0%
Net Financing Uses	\$37,612,017	\$42,695,805	\$48,080,144	\$5,384,339	12.6%
Revenue					
Fines, Forfeitures & Penalties	\$1,133,649	\$1,100,000	\$315,000	\$(785,000)	(71.4)%
Intergovernmental Revenues	\$4,558,114	\$4,586,742	\$4,360,740	\$(226,002)	(4.9)%
Charges for Services	\$21,119,830	\$22,600,379	\$23,964,672	\$1,364,293	6.0%
Miscellaneous Revenues	\$115,441	—	—	—	—%
Total Revenue	\$26,927,034	\$28,287,121	\$28,640,412	\$353,291	1.2%
Net County Cost	\$10,684,983	\$14,408,684	\$19,439,732	\$5,031,048	34.9%
Positions	313.0	336.0	334.0	(2.0)	(0.6)%

Summary of Changes

The Recommended Budget reflects a \$7,901,751 (8.5%) increase in total appropriations, \$2,517,412 (5.0%) increase in reimbursements, \$353,291 (1.2%) increase in revenues, and \$5,031,048 (34.9%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases in negotiated personnel costs increases, partially offset by a position being transferred to another program.
- Increases in allocated costs from various departments and fleet rates from the Department of General Services.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- An increase in Proposition 172 public safety sales tax revenue and cost recovery from other departments for security services.
- Recommended growth detailed later in this section.

The net increase in revenues is primarily due to:

- An increase in rates associated with corresponding increases in salaries.
- A decrease in vehicle code fines based on current trends.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SSO - Civil Positions Reallocation - Contract & Regional Services	(29,024)	—	—	(29,024)	(2.0)
Reallocations in the Civil Bureau to reflect the duties performed by staff per review by the Department of Personnel Services. Delete 5.0 FTE Senior Sheriff Records Specialist positions, 2.0 FTE Sheriff Records Specialist positions, 1.0 FTE Sheriff Records Supervisor position, and 1.0 FTE Process Server position; and add 6.0 FTE Sheriff Records Officer 1 (SROI) positions and 1.0 FTE Sheriff Records Officer 2 position. The Sheriff's Records Officer II position reallocation is needed to supervise the SROI's.					
SSO - Electric Bikes - Contract & Regional Svcs	19,060	—	19,060	—	—
Electric bikes for transportation and security around the Airport. This request is funded with revenue from the Department of Airports.					
SSO - Heavy Duty Tow Fund Increase - Contract & Regional Svcs	500,000	—	—	500,000	—
Sheriff's Security Services is requesting additional funds from the Board to further combat deteriorated heavy-duty units on the public roadways and in communities. The increase in funds will allow Sheriff Patrol and Parking Enforcement units the ability to remove three times as many abandoned, wrecked or inoperative trailers, motorhomes, and boats which may otherwise cause or lead to further crimes, fire hazards, rodent and insect infestation and reduction in property value.					
SSO - Reimbursement for Security Services - Contract & Regional Svcs	—	(65,130)	—	(65,130)	—
Reimbursement from Voter Registration & Elections (VRE) for security services to provide one Deputy for the three-month active election cycle; eight deputies to escort ballots to VRE from eight remote ballot collection sites across four days; and four deputies on Election Day. This request is contingent upon approval of a linked request in the Voter Registration and Elections budget (BU 4400000).					
SSO - Security Services DHA Detective FTE and Vehicle - Contract & Regional Svcs	250,504	(399,964)	—	(149,460)	1.0
Add 1.0 FTE Deputy Sheriff (Detective) position and one Class 124 vehicle to the Security Services Division as requested by the Department of Human Assistance (DHA). The Deputy Sheriff (Detective) will provide an increased level of security for DHA and their clients. The one-time cost of the vehicle is \$59,074 and the on-going cost is \$11,718. Only the direct costs of the position and vehicle are reflected in this growth request. The indirect costs are already included in the Sheriff's base budget. This request is contingent upon approval of a linked request in the DHA budget (BU 8100000), which includes reimbursement for both direct and indirect costs.					

Correctional Services

Program Overview

The **Correctional Services** program includes two jail facilities, the Transportation Bureau, and the Work Release Division. The Main Jail houses primarily pre-trial defendants and the Rio Cosumnes Correctional Center (RCCC) houses primarily sentenced inmates and serves as an overflow facility for the Main Jail. The Transportation Bureau provides delivery and pick-up of prisoners throughout California. The Sheriff's Work Release Division administers the Work Project, Home Detention, and Alternative Sentencing Program, and provides contracted services for the departments of Revenue Recovery and Child Support Services.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$171,491,325	\$198,649,380	\$211,033,188	\$12,383,808	6.2%
Services & Supplies	\$34,858,690	\$43,102,714	\$46,803,086	\$3,700,372	8.6%
Other Charges	\$1,037,078	\$1,027,262	\$1,232,949	\$205,687	20.0%
Improvements	—	—	\$3,250,000	\$3,250,000	—%
Equipment	\$84,246	\$8,000	\$52,000	\$44,000	550.0%
Interfund Charges	\$592,193	—	—	—	—%
Intrafund Charges	\$1,898,027	\$1,801,491	\$2,097,021	\$295,530	16.4%
Total Expenditures / Appropriations	\$209,961,560	\$244,588,847	\$264,468,244	\$19,879,397	8.1%
Total Reimbursements between Programs		\$(200,895)	\$(227,392)	\$(26,497)	13.2%
Semi Discretionary Reimbursements	\$(76,663,420)	\$(99,325,005)	\$(79,619,901)	\$19,705,104	(19.8)%
Other Reimbursements	\$(495,630)	\$(1,804,949)	\$(476,872)	\$1,328,077	(73.6)%
Total Reimbursements	\$(77,302,756)	\$(101,330,849)	\$(80,324,165)	\$21,006,684	(20.7)%
Net Financing Uses	\$132,658,803	\$143,257,998	\$184,144,079	\$40,886,081	28.5%
Revenue					
Taxes	\$2,235	—	—	—	—%
Revenue from Use Of Money & Property	\$1,449	—	—	—	—%
Intergovernmental Revenues	\$2,576,063	\$2,710,400	\$1,886,996	\$(823,404)	(30.4)%
Charges for Services	\$15,833,403	\$13,094,474	\$11,155,737	\$(1,938,737)	(14.8)%
Miscellaneous Revenues	\$(9,156)	\$900	\$3,660,353	\$3,659,453	406,605.9%
Other Financing Sources	\$52	—	—	—	—%
Total Revenue	\$18,404,046	\$15,805,774	\$16,703,086	\$897,312	5.7%
Net County Cost	\$114,254,758	\$127,452,224	\$167,440,993	\$39,988,769	31.4%
Positions	863.0	871.0	878.0	7.0	0.8%

Summary of Changes

The Recommended Budget reflects a \$19,879,397 (8.1%) increase in total appropriations, \$21,006,684 (20.7%) decrease in reimbursements, \$897,312 (5.7%) increase in revenues, and \$39,988,769 (31.4%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs, partially offset by the mid-year transfer of a position to another program, and increases in allocated costs.
- Inflationary increases for food in correctional facilities.
- Recommended growth detailed later in this section.

The net decrease in reimbursements is due to:

- Decreases in semi-discretionary allocations including AB 109 Realignment and Proposition 172 public safety sales tax revenue.
- A decrease in reimbursement from the Sheriff-Restricted Revenue budget unit as a result of a one-time grant advancement in the prior year.

The net increase in revenues is due to:

- A decrease in revenue from the U.S. Marshals contract as a result of population reduction efforts.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SSO - AB109 RCCC Culinary Arts Trailer - Correctional Svcs					
	2,000,000	—	2,000,000	—	—
Purchase of one portable building for one of our Reentry programs (Culinary Arts). This project started in 2021 but is currently in process. The purchase of the trailer and the associated components is expected to be approximately \$2,000,000. This request is funded by the Sheriff's Inmate Welfare Fund.					
SSO - AB109 RCCC Horse Program Classroom/Office - Correctional Svcs					
	1,250,000	—	1,250,000	—	—
Purchase of one portable building for one of our Reentry programs (Wild Horse Program). The purchase of the trailer and the associated components is expected to be approximately \$1,250,000. This request is funded by the Sheriff's Inmate Welfare Fund.					
SSO - AB109 Reentry Services Mental Health Clinician - Correctional Services					
	118,252	—	118,252	—	1.0
Add 1.0 FTE Human Services Social Worker Master's Degree position that will be part of the Reentry Services Unit at RCCC as a Mental Health Clinician. This position will assess the participants in Reentry Services and implement individual treatment plans. This request is funded by the Sheriff's Inmate Welfare Fund.					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SSO - Mail Jail Additional Staffing per Consent Decree - Correctional Svcs					
	1,936,870	—	—	1,936,870	6.0
Main Jail - sixth year Consent Decree growth request for the following relief positions: 5.0 FTE Sheriff's Records Officer I positions, 1.0 FTE Sheriff's Security Officer I position, and \$1,162,000 in extra help for (15) On Call Deputy Sheriff. The positions and extra help funding will be used to backfill (sick-leave, vacation, court, training, etc.) and maintain minimum acceptable staffing levels.					
SSO - Main Jail ADA & Medical Transport Vans - Correctional Svcs					
	252,501	—	252,501	—	—
Main Jail requests one ADA 153 wheelchair van and two 152 medical transport (12 passenger) vans, including one-time costs of \$201,792 and on-going costs of \$50,709. The main Jail has experienced increased medical visits, requiring more use of transportation vans. When vans are at the county garage for service, there are not enough vehicles to transport prisoners. The additional three vans will provide adequate transportation vehicles to accommodate the increased outside visits and increase our ability for ADA compliance. This request is funded by the Sheriff's Inmate Welfare Fund.					
SSO - RCCC Additional Staffing per Consent Decree - Correctional Services					
	1,262,503	—	—	1,262,503	3.0
Rio Cosumnes Correctional Center - sixth year Consent Decree growth request for the following relief positions: 3.0 FTE Sheriff's Records Officer I and \$852,000 in extra help. The additional extra help will fund Deputy Sheriff on-call hours, which will be used to backfill (sick-leave, vacation, court, training, etc.) and maintain minimum acceptable staffing levels.					
SSO - Special Operations Position Reallocation - Field & Investigative Svcs					
	(152,948)	—	—	(152,948)	(2.0)
Reallocation of positions in Special Operations to increase efficiency and evenly spread the workload amongst the appropriate classifications: Delete 1.0 FTE Sheriff Records Specialist Level 2 position and 1.0 FTE Sr. Office Assistant position, and reallocate 1.0 FTE Sheriff Records Officer 2 position to 1.0 FTE Sheriff Records Officer 3 position.					
SSO - TruNarc Drug Detection Device - Correctional Svcs					
	35,000	—	35,000	—	—
Purchase of a TruNarc drug detection device to scan for drugs being brought into the jail. This request is funded by the Sheriff's Inmate Welfare Fund.					
SSO - Work Release Vehicle Class Trade - Correctional Svcs					
	—	—	—	—	—
Replace one Heavy Fleet 156 classification with two light fleet 153 class vehicles. There should be no additional cost for this change. The change is needed due to the need to run smaller work crews since COVID-19 started and to accommodate more services.					

Department and Support Services

Program Overview

The **Department and Support Services** program includes technical and administrative tasks. Responsibilities of administrative support include Human Resources, Workers Compensation, and Modified Duty Coordinator, Fiscal Unit, and the Alarm Ordinance program. The Field Support Division responsibilities include Crime Scene Investigation, Identification and Forensics, Error Corrections Unit, Records Bureau, Property Bureau, Livescan, and Court Liaison. This Division also oversees the Public Safety Answering Point (Communication Center) which is responsible for answering and dispatching all emergency (9-1-1) and non-emergency calls for service in the unincorporated area and the city of Rancho Cordova. The Technical Operations Division provides support to all technology applications and radio systems in the department. The Professional Standards Division includes Employee Relations, Pre-employment, Department Recruiting, and Training and Education. Training and Education is responsible for providing department in-service training, operation of the Basic Recruit Training Academy, and Firearms Training at the Sheriff's Range. Volunteer Services and Reserve Forces are also part of this service area.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$70,978,675	\$58,912,466	\$56,509,272	\$(2,403,194)	(4.1)%
Services & Supplies	\$21,125,424	\$25,430,035	\$26,348,844	\$918,809	3.6%
Equipment	\$1,222,100	\$170,000	\$742,652	\$572,652	336.9%
Intrafund Charges	\$1,313,713	\$1,792,371	\$1,958,601	\$166,230	9.3%
Total Expenditures / Appropriations	\$94,639,914	\$86,304,872	\$85,559,369	\$(745,503)	(0.9)%
Total Reimbursements within Program		\$(139,649)	\$(185,495)	\$(45,846)	32.8%
Total Reimbursements between Programs		\$(2,272,732)	\$(2,902,910)	\$(630,178)	27.7%
Semi Discretionary Reimbursements	\$(31,297,015)	\$(26,587,573)	\$(31,082,302)	\$(4,494,729)	16.9%
Other Reimbursements	\$(1,078,953)	\$(4,690,074)	\$(5,006,375)	\$(316,301)	6.7%
Total Reimbursements	\$(34,659,108)	\$(33,690,028)	\$(39,177,082)	\$(5,487,054)	16.3%
Net Financing Uses	\$59,980,806	\$52,614,844	\$46,382,287	\$(6,232,557)	(11.8)%
Revenue					
Licenses, Permits & Franchises	\$1,362,000	\$1,391,462	\$1,391,462	—	—%
Intergovernmental Revenues	\$2,985,900	\$850,970	\$325,400	\$(525,570)	(61.8)%
Charges for Services	\$710,043	\$599,897	\$587,844	\$(12,053)	(2.0)%
Miscellaneous Revenues	\$1,215,977	\$6,300	\$4,400	\$(1,900)	(30.2)%
Other Financing Sources	\$4,996	—	—	—	—%
Total Revenue	\$6,278,916	\$2,848,629	\$2,309,106	\$(539,523)	(18.9)%
Net County Cost	\$53,701,890	\$49,766,215	\$44,073,181	\$(5,693,034)	(11.4)%
Positions	315.0	316.0	315.0	(1.0)	(0.3)%

Summary of Changes

The Recommended Budget reflects a \$745,503 (0.9%) decrease in total appropriations, \$5,487,054 (16.3%) increase in reimbursements, \$539,523 (18.9%) decrease in revenues, and \$5,693,034 (11.4%) decrease in Net County Cost from the prior year Adopted Budget.

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

The net decrease in total appropriations is due to:

- The movement of the Professional Standards Division from the Department and Support Services program to the Office of the Sheriff program, partially offset by an increase in negotiated personnel costs.
- Recommended growth detailed later in this section.

The increase in reimbursements is primarily due to an increase in Proposition 172 public safety sales tax revenue.

The decrease in revenues is due to one-time American Rescue Plan Act revenues and grant funds received in the prior year.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
SSO - Assistant Sheriff - Dept and Support Svcs					
	351,627	—	—	351,627	1.0
Add 1.0 FTE Assistant Sheriff position that will be critical in addressing some of the oversight and high priorities of the Sheriff's Office including: staffing (hiring and retention), homelessness, the rise in violent crime, and the Mays Consent Decree.					
SSO - Field Support Position Reallocation - Dept & Support Svcs					
	(61,801)	—	—	(61,801)	(1.0)

Field Services Reallocation of Positions:

Delete 2.0 FTE Sheriff Records Specialist Lv 2 positions and add 1.0 FTE Sheriff Records Officer I position that will allow SSO to sustain National Integrated Ballistic Information Network (NIBIN) test fire program while also benefiting the Property Warehouse in other duties.

Reallocate 1.0 FTE Sheriff Records Officer II position to 1.0 FTE Sheriff Records Officer III position that will be responsible for the implementation, oversight, and management of the complex Field Support Division Budget with eight fund centers.

Reallocate 1.0 FTE Administrative Services Officer I position to 1.0 FTE Administrative Services Officer II position that will be responsible for Tech Services' complex \$10M budget, and budgeting, monitoring, and tracking all fixed assets and technology related purchases for the Department.

Field and Investigative Services

Program Overview

The **Field & Investigative Services** program delivers law enforcement protection to the unincorporated areas of the County through station houses utilizing motorized patrol, community service centers, canine detail, marine enforcement patrol, and air operations. Law enforcement services are also administered to the cities of Rancho Cordova and Isleton. The Off-Duty Program and Patrol Training are also part of this service area. The Centralized Investigations Division is responsible for investigating all crimes in the department and includes the Hi-Tech Crimes Bureau and Sexual Assault Felony Enforcement team (SAFE). Specialized units of this division include: homicide, robbery, sexual assault and elder abuse, auto crimes, child abuse, cold-case homicide investigations, missing persons, property crimes and high technology crimes. The Impact Division includes the California Multi-jurisdictional Methamphetamine Enforcement Team (CalMMet) and is responsible for local and regional investigation into the manufacture, distribution and abuse of illegal drugs and investigation/arrest of gang-related activities. This service area also is in charge of our Special Enforcement Detail, Bomb Squad, Air Operations and Homeland Security.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$161,289,630	\$175,430,132	\$182,881,553	\$7,451,421	4.2%
Services & Supplies	\$26,003,193	\$34,931,661	\$40,866,437	\$5,934,776	17.0%
Other Charges	\$15,000	—	\$118,148	\$118,148	—%
Equipment	\$715,527	\$508,123	\$91,000	\$(417,123)	(82.1)%
Interfund Charges	\$267,622	\$267,527	\$267,343	\$(184)	(0.1)%
Intrafund Charges	\$3,516,537	\$3,723,231	\$4,543,667	\$820,436	22.0%
Total Expenditures / Appropriations	\$191,807,509	\$214,860,674	\$228,768,148	\$13,907,474	6.5%
Total Reimbursements within Program		\$(306,929)	\$(254,509)	\$52,420	(17.1)%
Total Reimbursements between Programs		\$(109,700)	\$(108,045)	\$1,655	(1.5)%
Semi Discretionary Reimbursements	\$(48,598,707)	\$(47,844,119)	\$(49,012,132)	\$(1,168,013)	2.4%
Other Reimbursements	\$(2,163,638)	\$(3,863,751)	\$(3,729,030)	\$134,721	(3.5)%
Total Reimbursements	\$(51,032,372)	\$(52,124,499)	\$(53,103,716)	\$(979,217)	1.9%
Net Financing Uses	\$140,775,137	\$162,736,175	\$175,664,432	\$12,928,257	7.9%
Revenue					
Taxes	\$1,700,000	—	—	—	—%
Fines, Forfeitures & Penalties	\$4,626	\$1,800	\$1,650	\$(150)	(8.3)%
Intergovernmental Revenues	\$38,142,115	\$47,625,466	\$54,659,760	\$7,034,294	14.8%
Charges for Services	\$2,145,641	\$2,004,500	\$2,003,800	\$(700)	(0.0)%
Miscellaneous Revenues	\$633,405	\$235,000	\$200,000	\$(35,000)	(14.9)%
Total Revenue	\$42,625,787	\$49,866,766	\$56,865,210	\$6,998,444	14.0%
Net County Cost	\$98,149,350	\$112,869,409	\$118,799,222	\$5,929,813	5.3%
Positions	630.5	629.5	635.0	5.5	0.9%

Summary of Changes

The Recommended Budget reflects a \$13,907,474 (6.5%) increase in total appropriations, \$979,217 (1.9%) increase in reimbursements, \$6,998,444 (14.0%) increase in revenues, and \$5,929,813 (5.3%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs, the transfer of 1.5 FTE positions into this program, and increases in allocated costs.
- Increases in services and supplies related to grant funding for the High Intensity Drug Trafficking Areas (HIDTA) and Homeland Security units.

- Recommended growth detailed later in this section.

The increase in reimbursements is due primarily to an increase in Proposition 172 public safety sales tax revenue.

The net increase in revenues is due to:

- An increase in grant funding and contracted service revenues.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SSO - RCPD SRO Deputy + Vehicle - Field & Investigative Svcs					
	297,454	—	297,454	—	1.0
Add 1.0 FTE Deputy Sheriff position and one vehicle to the contract between Folsom Unified School District and the Rancho Cordova Police Department (RCPD). Folsom Unified School District is requesting additional services for the School Resource Officer Program. The one-time cost for the vehicle is \$59,074. This request is funded through the Service Plan with RCPD. This request is contingent upon approval of the contract with the City of Rancho Cordova.					
SSO - RCPD Two Motor Deputies - Field & Investigative Svcs					
	412,886	—	412,886	—	2.0
Add 2.0 FTE Deputy Sheriff positions for the Rancho Cordova Police Department (RCPD). The City of Rancho Cordova (City) is considering increasing service levels to handle traffic related issues within the city limits. This request is funded through the Service Plan with the City of Rancho Cordova and is contingent on approval of the contract with the City.					
SSO - RCPD Youth Services Sergeant + Vehicle - Field & Investigative Svcs					
	284,347	—	284,347	—	1.0
Add 1.0 FTE Sergeant position with one class 122 vehicle for the Rancho Cordova Police Department. The City of Rancho Cordova is interested in increasing service levels for the youth services program. The one-time cost of the vehicle is \$59,074. This request is funded through the Service Plan with the City and is contingent on approval of the contract with the City.					
SSO - Special Operations Position Reallocation - Field & Investigative Svcs					
	(29,994)	—	—	(29,994)	—
Reallocation of positions in Special Operations to increase efficiency and evenly spread the workload amongst the appropriate classifications: Delete 1.0 FTE Sheriff Records Specialist Level 2 position and 1.0 FTE Sr. Office Assistant position, and reallocate 1.0 FTE Sheriff Records Officer 2 position to 1.0 FTE Sheriff Records Officer 3 position.					

Office of the Sheriff

Program Overview

The **Office of the Sheriff/Office of the Undersheriff/Assistant Sheriff** is the executive administrative unit of the Sheriff's Department. The specialized units are responsible for Media Relations, Community Relations, and the Special Investigations Intelligence Bureau. The Office of the Undersheriff has specialized units responsible for Fleet Management, Asset Management, Internal Affairs, Legal Affairs, Fair Employment, and day-to-day operation of the Department. The Office of the Undersheriff is also responsible for the Youth Services unit, which works collaboratively with community partners to include schools, community-based organizations, faith-based organizations, businesses, and non-profits. The unit addresses complex issues concerning youth violence and delinquency with the goal of cultivating resilient, productive and optimistic young men and women who will make positive contributions to our communities for years to come.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$8,505,412	\$9,240,109	\$12,615,794	\$3,375,685	36.5%
Services & Supplies	\$2,469,763	\$3,189,069	\$3,267,427	\$78,358	2.5%
Other Charges	—	\$2,000	\$61,074	\$59,074	2,953.7%
Equipment	\$419,424	—	—	—	—%
Intrafund Charges	\$25,271	\$22,027	\$44,939	\$22,912	104.0%
Total Expenditures / Appropriations	\$11,419,870	\$12,453,205	\$15,989,234	\$3,536,029	28.4%
Semi Discretionary Reimbursements	\$(1,850,992)	\$(3,163,796)	\$(3,376,366)	\$(212,570)	6.7%
Other Reimbursements	\$(2,440,624)	\$(2,600,214)	\$(2,226,291)	\$373,923	(14.4)%
Total Reimbursements	\$(4,291,615)	\$(5,764,010)	\$(5,602,657)	\$161,353	(2.8)%
Net Financing Uses	\$7,128,255	\$6,689,195	\$10,386,577	\$3,697,382	55.3%
Revenue					
Licenses, Permits & Franchises	\$549,614	\$501,100	\$551,200	\$50,100	10.0%
Intergovernmental Revenues	\$155,545	\$307,403	\$323,306	\$15,903	5.2%
Charges for Services	—	—	\$349,540	\$349,540	—%
Miscellaneous Revenues	\$549	—	—	—	—%
Total Revenue	\$705,708	\$808,503	\$1,224,046	\$415,543	51.4%
Net County Cost	\$6,422,546	\$5,880,692	\$9,162,531	\$3,281,839	55.8%
Positions	35.0	35.0	35.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$3,536,029 (28.4%) increase in total appropriations, \$161,353 (2.8%) decrease in reimbursements, \$415,543 (51.4%) increase in revenues, and \$3,281,839 (55.8%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and allocated costs.
- The movement of the Professional Standards Division from the Department and Support Services program to the Office of the Sheriff program.
- Recommended growth detailed later in this section.

The net decrease in reimbursements is due to a decrease in transfers from the Sheriff-Restricted Revenues budget unit, which is partially offset by an increase in Proposition 172 public safety sales tax revenue.

The increase in revenues is due to:

- Increases in permit fees and grant funds.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
SSO - Legal & Policy Sustainment Bureau Lieutenant FTE and Vehicle - Office of the Sheriff					
	349,540	—	349,540	—	1.0

Add 1.0 FTE Lieutenant position and one Class 124 vehicle to manage the Sheriff's Legal office, redaction team, and Lexipol project. This position is instrumental in bringing the organization into compliance with the correctional consent decree. The one-time cost of the vehicle is \$59,074 and the on-going cost is \$11,718. This request is funded by the Inmate Welfare Fund.

SSD Restricted Revenue

Budget Unit Functions & Responsibilities

The **Sheriff-Restricted Revenue** budget unit receives certain revenues that are restricted by statute or regulation for use for specific purposes by the Sheriff's Office. The Sheriff's Department Budget Unit (7400000) is reimbursed for expenses consistent with the relevant statute or regulation from this budget unit. For both State Asset Forfeiture and Federal Asset Forfeiture, the revenue anticipated to be received during the fiscal year is included, however, only some of the expenditures reimbursing Budget Unit 7400000 are currently included. During the fiscal year, the Sheriff's Department will identify additional expenses that may be appropriately reimbursed with these funding sources and will submit an appropriation adjustment request for that amount. Restricted revenue sources are accounted for in the following programs:

- Advancement Grant
- Asset Forfeiture
- CAL-ID 11
- CAL-ID 13
- CAL-ID 15
- Central Valley Information Sharing System
- CFD Fees
- Civil Process (Tucker) Fees
- Crime Prevention
- Gun Violence Reduction
- Training Fees
- Vehicle Theft
- Work Release

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Advancement Grant	—	\$1,286,635	—	\$(1,286,635)	(100.0)%
Asset Forfeiture	\$800,543	\$428,889	\$443,682	\$14,793	3.4%
CAL-ID 11	—	\$2,516,393	\$2,516,392	\$(1)	—%
CAL-ID 13	—	\$201,215	\$201,215	—	—%
CAL-ID 15	—	\$50,690	\$50,690	—	—%
Central Valley Information Sharing System	—	\$226,440	\$238,838	\$12,398	5.5%
CFD Fees	—	\$1,800,000	\$1,800,000	—	—%
Civil Process (Tucker) Fees	\$2,143,191	\$2,280,705	\$1,880,705	\$(400,000)	(17.5)%
Gun Violence Reduction	—	\$336,084	\$512,570	\$176,486	52.5%
Training Fees	—	\$655,200	\$1,000,000	\$344,800	52.6%
Vehicle Theft	—	\$685,600	\$701,600	\$16,000	2.3%
Work Release	—	\$150,000	\$160,000	\$10,000	6.7%
Total Expenditures / Appropriations	\$2,943,733	\$10,617,851	\$9,505,692	\$(1,112,159)	(10.5)%
Net Financing Uses	\$2,943,733	\$10,617,851	\$9,505,692	\$(1,112,159)	(10.5)%
Total Revenue	\$4,354,779	\$6,141,006	\$6,215,319	\$74,313	1.2%
Use of Fund Balance	\$(1,411,046)	\$4,476,845	\$3,290,373	\$(1,186,472)	(26.5)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$2,943,733	\$10,617,851	\$9,505,692	\$(1,112,159)	(10.5)%
Total Expenditures / Appropriations	\$2,943,733	\$10,617,851	\$9,505,692	\$(1,112,159)	(10.5)%
Net Financing Uses	\$2,943,733	\$10,617,851	\$9,505,692	\$(1,112,159)	(10.5)%
Revenue					
Taxes	\$(11,172)	\$1,765,054	\$1,635,728	\$(129,326)	(7.3)%
Fines, Forfeitures & Penalties	\$825,522	—	—	—	—%
Revenue from Use Of Money & Property	\$41,823	—	—	—	—%
Intergovernmental Revenues	\$2,058,256	\$2,151,558	\$2,375,842	\$224,284	10.4%
Charges for Services	\$1,514,528	\$2,083,000	\$2,083,000	—	—%
Miscellaneous Revenues	\$(74,177)	\$141,394	\$120,749	\$(20,645)	(14.6)%
Total Revenue	\$4,354,779	\$6,141,006	\$6,215,319	\$74,313	1.2%
Use of Fund Balance	\$(1,411,046)	\$4,476,845	\$3,290,373	\$(1,186,472)	(26.5)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$10,156,301	\$4,876,536	\$(5,279,765)	(52.0)%
Reserve Release	\$1,447,054	\$877,338	\$(569,716)	(39.4)%
Provision for Reserve	\$(7,126,510)	\$(2,463,501)	\$4,663,009	(65.4)%
Use of Fund Balance	\$4,476,845	\$3,290,373	\$(1,186,472)	(26.5)%

Summary of Changes

The Recommended Budget reflects a \$1,112,159 (10.5%) decrease in total appropriations, \$74,313 (1.2%) increase in revenues, and \$1,186,472 (26.5%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in interfund transfers to the Sheriff's budget (BU 7400000).

The increase in revenues is due to adjustments in estimated fund balance resulting from the timing of interfund transfers to the Sheriff's budget.

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

- Gun Violence Grant has decreased \$512,570.
- Asset Forfeiture has decreased \$29,448.

- Training Fees has decreased \$250,000.
- CAL-ID 13 has decreased \$85,320.
- Civil Process Fees has increased \$1,208,269.
- CAL-ID 15 has increased \$1,249,310.
- Work Release has increased \$5,922.

Advancement Grant

Program Overview

Advancement Grant funds are held in this budget unit until eligible program expenditures are incurred in the operating budget. The funds will then be transferred to offset the eligible expenditures.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$1,286,635	—	\$(1,286,635)	(100.0)%
Total Expenditures / Appropriations	—	\$1,286,635	—	\$(1,286,635)	(100.0)%
Net Financing Uses	—	\$1,286,635	—	\$(1,286,635)	(100.0)%
Revenue					
Intergovernmental Revenues	\$1,286,635	—	—	—	—%
Total Revenue	\$1,286,635	—	—	—	—%
Use of Fund Balance	\$(1,286,635)	\$1,286,635	—	\$(1,286,635)	(100.0)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,286,635	—	\$(1,286,635)	(100.0)%
Use of Fund Balance	\$1,286,635	—	\$(1,286,635)	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$1,286,635 (100.0%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a one-time grant advancement in the prior year.

Asset Forfeiture

Program Overview

The **Asset Forfeiture** revenue sources include State and Federal Asset Forfeitures. Agencies that participate in law enforcement actions that result in the seizure of assets are eligible to receive an equitable share of the proceeds of those assets upon disposition. State Asset Forfeiture Funds are restricted for use on services and supplies used to supplement law enforcement services. Federal Asset Forfeiture Funds are restricted for use on non-personnel services and supplies used to supplement law enforcement services. This budget unit includes Federal Asset Forfeiture received from the U.S. Department of the Treasury. Due to the uncertainty of completion of the forfeiture and the amount of the sharing that will ultimately be approved, no revenue is budgeted.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$800,543	\$428,889	\$443,682	\$14,793	3.4%
Total Expenditures / Appropriations	\$800,543	\$428,889	\$443,682	\$14,793	3.4%
Net Financing Uses	\$800,543	\$428,889	\$443,682	\$14,793	3.4%
Revenue					
Fines, Forfeitures & Penalties	\$884,988	—	—	—	—%
Revenue from Use Of Money & Property	\$41,823	—	—	—	—%
Intergovernmental Revenues	\$(130,365)	—	—	—	—%
Total Revenue	\$796,446	—	—	—	—%
Use of Fund Balance	\$4,096	\$428,889	\$443,682	\$14,793	3.4%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$(85,307)	\$414,234	\$499,541	(585.6)%
Reserve Release	\$1,077,005	\$29,448	\$(1,047,557)	(97.3)%
Provision for Reserve	\$(562,809)	—	\$562,809	(100.0)%
Use of Fund Balance	\$428,889	\$443,682	\$14,793	3.4%

Summary of Changes

The Recommended Budget reflects a \$14,793 (3.4%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in interfund transfers to the Sheriff's Budget to fund eligible expenditures, resulting from the increase in available prior year fund balance.

CAL-ID 11

Program Overview

Cal-ID 11 funding is a portion of penalties collected per California Government Code Section 76102 and Vehicle Code Section 9250.19 for the support of automated fingerprint identification systems. The Sheriff's Office is the fiduciary agent for regional law enforcement agencies. All equipment is purchased, distributed, maintained, and implemented by CAL-ID.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$2,516,393	\$2,516,392	\$(1)	—%
Total Expenditures / Appropriations	—	\$2,516,393	\$2,516,392	\$(1)	—%
Net Financing Uses	—	\$2,516,393	\$2,516,392	\$(1)	—%
Revenue					
Fines, Forfeitures & Penalties	\$(38,117)	—	—	—	—%
Intergovernmental Revenues	—	\$759,466	\$983,750	\$224,284	29.5%
Total Revenue	\$(38,117)	\$759,466	\$983,750	\$224,284	29.5%
Use of Fund Balance	\$38,117	\$1,756,927	\$1,532,642	\$(224,285)	(12.8)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,756,927	\$1,532,642	\$(224,285)	(12.8)%
Use of Fund Balance	\$1,756,927	\$1,532,642	\$(224,285)	(12.8)%

Summary of Changes

The Recommended Budget reflects a \$1 (new) decrease in total appropriations, \$224,284 (29.5%) increase in revenues, and \$224,285 (12.8%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in interfund transfers to the Sheriff's budget.

The increase in revenues is due to adjustments in estimated fund balance resulting from the timing of interfund transfers to the Sheriff's budget.

CAL-ID 13

Program Overview

Cal-ID 13 funding is a portion of penalties collected per California Government Code Section 76102 and Vehicle Code Section 9250.19 for the support of automated fingerprint identification systems. The Sheriff's Office is the fiduciary agent for regional law enforcement agencies. All equipment is purchased, distributed, maintained, and implemented by CAL-ID.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$201,215	\$201,215	—	—%
Total Expenditures / Appropriations	—	\$201,215	\$201,215	—	—%
Net Financing Uses	—	\$201,215	\$201,215	—	—%
Revenue					
Fines, Forfeitures & Penalties	\$(19,125)	—	—	—	—%
Charges for Services	—	\$41,000	\$41,000	—	—%
Total Revenue	\$(19,125)	\$41,000	\$41,000	—	—%
Use of Fund Balance	\$19,125	\$160,215	\$160,215	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$366,718	\$74,895	\$(291,823)	(79.6)%
Reserve Release	—	\$85,320	\$85,320	—%
Provision for Reserve	\$(206,503)	—	\$206,503	(100.0)%
Use of Fund Balance	\$160,215	\$160,215	—	—%

Summary of Changes

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

CAL-ID 15

Program Overview

Cal-ID 15 funding is from Senate Bill 720 (SB720), which imposes fees upon registration and renewal of vehicle registrations. One dollar of every registration continuously appropriates the money to fund local programs that enhance local law enforcement to provide fingerprint identification. The Sheriff's Office is the fiduciary agent for regional law enforcement agencies. All equipment is purchased, distributed, maintained, and implemented by CAL-ID.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$50,690	\$50,690	—	—%
Total Expenditures / Appropriations	—	\$50,690	\$50,690	—	—%
Net Financing Uses	—	\$50,690	\$50,690	—	—%
Revenue					
Intergovernmental Revenues	\$(782,433)	\$1,300,000	\$1,300,000	—	—%
Total Revenue	\$(782,433)	\$1,300,000	\$1,300,000	—	—%
Use of Fund Balance	\$782,433	\$(1,249,310)	\$(1,249,310)	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,678,245	—	\$(1,678,245)	(100.0)%
Provision for Reserve	\$(2,927,555)	\$(1,249,310)	\$1,678,245	(57.3)%
Use of Fund Balance	\$(1,249,310)	\$(1,249,310)	—	—%

Summary of Changes

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

Central Valley Information Sharing System

Program Overview

Central Valley Information Sharing System (CVISS) is a consortium of regional law enforcement partners. Law enforcement agencies within the region contribute data and financing to help support and expand the CVISS-Central Region Node, which houses shared criminal justice records. The Sheriff's Office is the fiduciary agent for this program. All equipment is purchased, distributed, maintained, and implemented by the Sacramento County Sheriff's Office.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$226,440	\$238,838	\$12,398	5.5%
Total Expenditures / Appropriations	—	\$226,440	\$238,838	\$12,398	5.5%
Net Financing Uses	—	\$226,440	\$238,838	\$12,398	5.5%
Revenue					
Miscellaneous Revenues	\$(74,177)	\$141,394	\$120,749	\$(20,645)	(14.6)%
Total Revenue	\$(74,177)	\$141,394	\$120,749	\$(20,645)	(14.6)%
Use of Fund Balance	\$74,177	\$85,046	\$118,089	\$33,043	38.9%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$85,046	\$118,089	\$33,043	38.9%
Use of Fund Balance	\$85,046	\$118,089	\$33,043	38.9%

Summary of Changes

The Recommended Budget reflects a \$12,398 (5.5%) increase in total appropriations, \$20,645 (14.6%) decrease in revenues, and \$33,043 (38.9%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in interfund transfers to the Sheriff's Budget to fund eligible expenditures.

The decrease in revenues is due to adjustments in estimated fund balance resulting from the timing of interfund transfers to the Sheriff's Budget.

CFD Fees

Program Overview

Community Facilities District (CFD) Fees revenue from local developments are held in this budget unit and transferred annually into the operating budget to offset Patrol costs.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$1,800,000	\$1,800,000	—	—%
Total Expenditures / Appropriations	—	\$1,800,000	\$1,800,000	—	—%
Net Financing Uses	—	\$1,800,000	\$1,800,000	—	—%
Revenue					
Taxes	\$(11,172)	\$1,765,054	\$1,635,728	\$(129,326)	(7.3)%
Total Revenue	\$(11,172)	\$1,765,054	\$1,635,728	\$(129,326)	(7.3)%
Use of Fund Balance	\$11,172	\$34,946	\$164,272	\$129,326	370.1%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$34,946	\$164,272	\$129,326	370.1%
Use of Fund Balance	\$34,946	\$164,272	\$129,326	370.1%

Summary of Changes

The Recommended Budget reflects a \$129,326 (7.3%) decrease in revenues and \$129,326 (370.1%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in revenues is due to adjustments in estimated fund balance resulting from the timing of interfund transfers to the Sheriff's Budget.

Civil Process (Tucker) Fees

Program Overview

The **Civil Process (Tucker) Fees** funding is a fee that is added to certain civil processes per Government Code Section 26746. The funds collected from the fee are used to support the cost of vehicle fleet replacement and equipment, maintenance, and civil process operations. This funding is known as 'Tucker' funding or the 'Tucker' fund after the legislative sponsor of the original bill (Assembly Bill 1109, Statutes of 1987).

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$2,143,191	\$2,280,705	\$1,880,705	\$(400,000)	(17.5)%
Total Expenditures / Appropriations	\$2,143,191	\$2,280,705	\$1,880,705	\$(400,000)	(17.5)%
Net Financing Uses	\$2,143,191	\$2,280,705	\$1,880,705	\$(400,000)	(17.5)%
Revenue					
Charges for Services	\$1,418,115	\$1,092,000	\$1,092,000	—	—%
Total Revenue	\$1,418,115	\$1,092,000	\$1,092,000	—	—%
Use of Fund Balance	\$725,076	\$1,188,705	\$788,705	\$(400,000)	(33.7)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$818,656	\$1,996,974	\$1,178,318	143.9%
Reserve Release	\$370,049	—	\$(370,049)	(100.0)%
Provision for Reserve	—	\$(1,208,269)	\$(1,208,269)	—%
Use of Fund Balance	\$1,188,705	\$788,705	\$(400,000)	(33.7)%

Summary of Changes

The Recommended Budget reflects a \$400,000 (17.5%) decrease in total appropriations and \$400,000 (33.7%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in interfund transfers to the Sheriff's budget, resulting from a decrease in available prior year fund balance.

Crime Prevention

Program Overview

Crime Prevention funding is provided by Penal Code Section 1202.5, which authorizes the Courts to assess a fine of \$10 to defendants convicted of crimes enumerated in Penal Code Sections 211, 215, 459, 470, 484, 487, 488, and 594. The funds are then distributed to law enforcement agencies in the County based on the jurisdiction in which the crime took place. All funds collected must be used exclusively to implement, support, and continue local crime prevention programs. In the Sheriff's Office, the funds are used for Neighborhood Watch programs.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Revenue					
Fines, Forfeitures & Penalties	\$(2,224)	—	—	—	—%
Total Revenue	\$(2,224)	—	—	—	—%
Use of Fund Balance	\$2,224	—	—	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$227	—	\$(227)	(100.0)%
Provision for Reserve	\$(227)	—	\$227	(100.0)%
Use of Fund Balance	—	—	—	—%

Summary of Changes

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

Gun Violence Reduction

Program Overview

Gun Violence Reduction funding is an advancement grant with the goal of reducing gun violence in California by seizing firearms from persons who should not be armed. Funds are for personnel to enhance existing law enforcement efforts working with the Bureau of Firearms.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$336,084	\$512,570	\$176,486	52.5%
Total Expenditures / Appropriations	—	\$336,084	\$512,570	\$176,486	52.5%
Net Financing Uses	—	\$336,084	\$512,570	\$176,486	52.5%
Revenue					
Intergovernmental Revenues	\$887,275	—	—	—	—%
Total Revenue	\$887,275	—	—	—	—%
Use of Fund Balance	\$(887,275)	\$336,084	\$512,570	\$176,486	52.5%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$887,275	—	\$(887,275)	(100.0)%
Reserve Release	—	\$512,570	\$512,570	—%
Provision for Reserve	\$(551,191)	—	\$551,191	(100.0)%
Use of Fund Balance	\$336,084	\$512,570	\$176,486	52.5%

Summary of Changes

The Recommended Budget reflects a \$176,486 (52.5%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in interfund transfers to the Sheriff's budget to fund eligible expenditures, resulting from an increase in prior year available fund balance.

Training Fees

Program Overview

Training Fees are collected from divisions within the Sheriff's Office as well as outside agencies for training. The fees collected pay for instructors and other training-related expenditures as they occur.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$655,200	\$1,000,000	\$344,800	52.6%
Total Expenditures / Appropriations	—	\$655,200	\$1,000,000	\$344,800	52.6%
Net Financing Uses	—	\$655,200	\$1,000,000	\$344,800	52.6%
Revenue					
Intergovernmental Revenues	\$203,635	—	—	—	—%
Charges for Services	—	\$750,000	\$750,000	—	—%
Total Revenue	\$203,635	\$750,000	\$750,000	—	—%
Use of Fund Balance	\$(203,635)	\$(94,800)	\$250,000	\$344,800	363.7%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$2,645,005	—	\$(2,645,005)	(100.0)%
Reserve Release	—	\$250,000	\$250,000	—%
Provision for Reserve	\$(2,739,805)	—	\$2,739,805	(100.0)%
Use of Fund Balance	\$(94,800)	\$250,000	\$344,800	363.7%

Summary of Changes

The Recommended Budget reflects a \$344,800 (52.6%) increase in total appropriations and \$344,800 (363.7%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in interfund transfers to the Sheriff's budget to fund eligible expenditures, resulting from an increase in prior year available fund balance.

Vehicle Theft

Program Overview

Vehicle Theft funding is provided by the Department of Motor Vehicles through Senate Bill 2139 and is dedicated exclusively to vehicle theft and auto crimes enforcement.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$685,600	\$701,600	\$16,000	2.3%
Total Expenditures / Appropriations	—	\$685,600	\$701,600	\$16,000	2.3%
Net Financing Uses	—	\$685,600	\$701,600	\$16,000	2.3%
Revenue					
Intergovernmental Revenues	\$593,508	\$92,092	\$92,092	—	—%
Total Revenue	\$593,508	\$92,092	\$92,092	—	—%
Use of Fund Balance	\$(593,508)	\$593,508	\$609,508	\$16,000	2.7%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$593,508	\$609,508	\$16,000	2.7%
Use of Fund Balance	\$593,508	\$609,508	\$16,000	2.7%

Summary of Changes

The Recommended Budget reflects a \$16,000 (2.3%) increase in total appropriations and \$16,000 (2.7%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in interfund transfers to the Sheriff's budget to fund eligible expenditures, resulting from an increase in prior year available fund balance.

Work Release

Program Overview

Work Release funding is from fees collected from online and credit card payments for sentencing outside of correctional facilities. Funds are transferred monthly to the Sheriff's budget (BU 7400000) to offset program expenditures.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$150,000	\$160,000	\$10,000	6.7%
Total Expenditures / Appropriations	—	\$150,000	\$160,000	\$10,000	6.7%
Net Financing Uses	—	\$150,000	\$160,000	\$10,000	6.7%
Revenue					
Charges for Services	\$96,412	\$200,000	\$200,000	—	—%
Total Revenue	\$96,412	\$200,000	\$200,000	—	—%
Use of Fund Balance	\$(96,412)	\$(50,000)	\$(40,000)	\$10,000	20.0%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$88,420	\$(34,078)	\$(122,498)	(138.5)%
Provision for Reserve	\$(138,420)	\$(5,922)	\$132,498	(95.7)%
Use of Fund Balance	\$(50,000)	\$(40,000)	\$10,000	20.0%

Summary of Changes

The Recommended Budget reflects a \$10,000 (6.7%) increase in total appropriations and \$10,000 (20.0%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in interfund transfers to the Sheriff's budget to fund eligible expenditures, resulting from an increase in prior year available fund balance.

SSD DOJ Asset Forfeiture

Budget Unit Functions & Responsibilities

The **Sheriff- Department of Justice Asset Forfeiture** budget unit receives certain Federal Asset Forfeiture revenue from the U.S. Department of Justice that is restricted by regulation to be accounted for separately from other asset forfeiture revenue. Agencies that participate in law enforcement actions that result in the seizure of assets are eligible to receive an equitable share of the proceeds of those assets upon disposition. Funds are restricted for use on non-personnel services and supplies used to supplement law enforcement services. The Sheriff's Department Budget Unit (7400000) is reimbursed for expenses consistent with the relevant statute or regulation from this budget unit. During the fiscal year, the Sheriff's Department will identify expenses that may be appropriately reimbursed with this funding source and will submit an appropriation adjustment request to recognize the revenue and increase appropriations to transfer that amount to budget unit 7400000.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
DOJ Asset Forfeiture	\$538,000	—	—	—	—%
Total Expenditures / Appropriations	\$538,000	—	—	—	—%
Net Financing Uses	\$538,000	—	—	—	—%
Total Revenue	\$538,006	—	—	—	—%
Use of Fund Balance	\$(6)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$538,000	—	—	—	—%
Total Expenditures / Appropriations	\$538,000	—	—	—	—%
Net Financing Uses	\$538,000	—	—	—	—%
Revenue					
Revenue from Use Of Money & Property	\$6	—	—	—	—%
Intergovernmental Revenues	\$538,000	—	—	—	—%
Total Revenue	\$538,006	—	—	—	—%
Use of Fund Balance	\$(6)	—	—	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$(249,994)	—	\$249,994	(100.0)%
Reserve Release	\$249,994	—	\$(249,994)	(100.0)%
Use of Fund Balance	—	—	—	—%

Summary of Changes

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

Jail Industries

Budget Unit Functions & Responsibilities

Jail Industries was designed to support and enhance research-informed education and treatment programs by increasing an incarcerated offender’s employability. Comprehensive reentry programming aided by a variety of certified vocational trainings has greatly reduced recidivism and job placement rates while increasing successful reentry into the community upon release from jail. Jail Industries includes certified training in felon friendly, livable wage and locally in-demand fields including graphic design/printing/engraving, welding, barista, and construction. Funding for this program comes from sales tax, interest income and service fees. This budget unit was established in Fiscal Year 2022-23.

Goals

- Conduct relevant vocational and job skills training.
- Productively use an inmate’s time in jail to its fullest potential by increasing an inmate’s ability to find gainful employment.
- Continually identify local employers and industries as a pipeline to the justice-involved workforce.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Jail Industry	—	\$326,754	\$299,999	\$(26,755)	(8.2)%
Total Expenditures / Appropriations	—	\$326,754	\$299,999	\$(26,755)	(8.2)%
Net Financing Uses	—	\$326,754	\$299,999	\$(26,755)	(8.2)%
Total Revenue	—	\$233,442	\$218,700	\$(14,742)	(6.3)%
Use of Fund Balance	—	\$93,312	\$81,299	\$(12,013)	(12.9)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	—	\$1,800	—	\$(1,800)	(100.0)%
Services & Supplies	—	\$315,138	\$265,600	\$(49,538)	(15.7)%
Other Charges	—	\$9,816	\$9,816	—	—%
Equipment	—	—	\$14,000	\$14,000	—%
Intrafund Charges	—	—	\$10,583	\$10,583	—%
Total Expenditures / Appropriations	—	\$326,754	\$299,999	\$(26,755)	(8.2)%
Net Financing Uses	—	\$326,754	\$299,999	\$(26,755)	(8.2)%
Revenue					
Taxes	—	\$3,500	\$3,500	—	—%
Revenue from Use Of Money & Property	—	\$1,200	\$1,200	—	—%
Charges for Services	—	\$228,742	\$214,000	\$(14,742)	(6.4)%
Total Revenue	—	\$233,442	\$218,700	\$(14,742)	(6.3)%
Use of Fund Balance	—	\$93,312	\$81,299	\$(12,013)	(12.9)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$93,312	\$81,299	\$(12,013)	(12.9)%
Use of Fund Balance	\$93,312	\$81,299	\$(12,013)	(12.9)%

Summary of Changes

The Recommended Budget reflects a \$26,755 (8.2%) decrease in total appropriations, \$14,742 (6.3%) decrease in revenues, and \$12,013 (12.9%) decrease in use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- A decrease in copier costs and the shift of the instructor costs to the Sheriff's Budget to be funded by AB 109 Realignment.
- Recommended growth detailed later in this section.

The net decrease in revenues is due to:

- A decrease in charges for services.
- Recommended growth detailed later in this section.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Jail Industry	14,000	—	14,000	—	—

Recommended Growth Detail for the Program

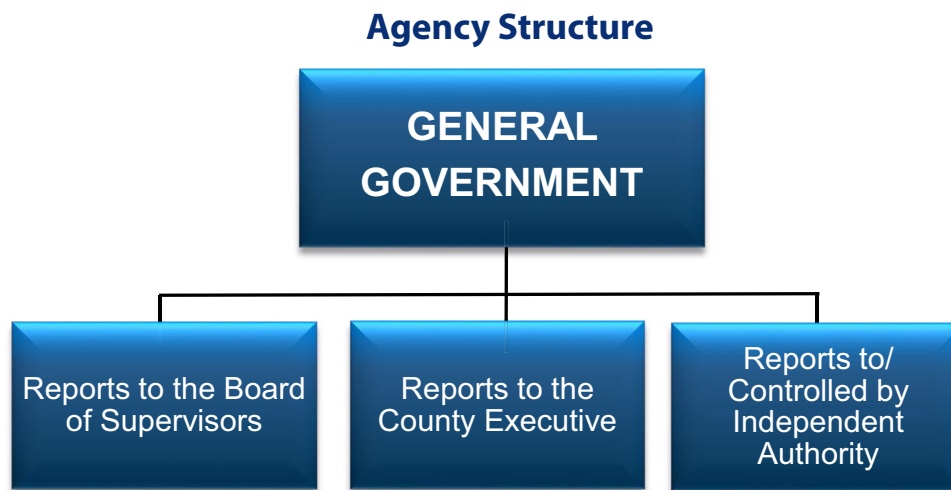
	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SSO - X-Carve Pro 4x4 Router Table - Jail Industries					
	14,000	—	14,000	—	—

Router for Jail Industries-Engraving program for carving 3D signs as part of the inmate reentry training program. This request is funded by revenue from the Jail Industries Fund.

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2004 Pension Obligation Bond-Debt Service	BU 9282000	E-127
2010 Refunding COPs-Debt Service	BU 9300000	E-129
2018 Refunding COPs-Debt Service	BU 9307001	E-130
2020 Refunding COPs-Debt Service	BU 3011000	E-132
Juvenile Courthouse Project-Debt Service	BU 9280000	E-134
Pension Obligation Bond-Debt Service	BU 9313000	E-136
Tobacco Litigation Settlement-Capital Projects	BU 9284000	E-138
Public Safety Sales Tax		E-140
Public Safety Sales Tax	BU 7460000	E-140
Teeter Plan		E-143
Teeter Plan	BU 5940000	E-143
Transient-Occupancy Tax		E-145
Transient-Occupancy Tax	BU 4060000	E-145



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

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

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

Reports to/controlled by Independent Authority – Civil Service Commission

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
001A	5980000	Appropriation For Contingency	\$13,016,488	\$13,016,488	\$13,016,488	—
001A	4210000	Civil Service Commission	\$518,037	\$518,037	\$458,037	2.0
001A	4010000	Clerk of the Board	\$4,807,311	\$4,401,021	\$2,921,073	19.0
001A	4810000	County Counsel	\$22,571,998	\$7,342,456	\$3,706,607	76.5
001A	5910000	County Executive	—	—	—	—
001A	5730000	County Executive Cabinet	\$25,703,823	\$6,489,141	\$1,182,188	51.0
001A	5110000	Financing-Transfers/Reimbursement	\$4,854,293	\$4,854,293	\$4,854,293	—
001A	5770000	Non-Departmental Costs/General Fund	\$25,058,032	\$25,058,032	\$25,058,032	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
001A	5700000	Non-Departmental Revenues/General Fund	—	\$(14,382,121)	\$(870,484,274)	—
General Fund Total			\$96,529,982	\$47,297,347	\$(819,287,556)	148.5
001F	5060000	Community Investment Program	\$91,104	\$91,104	\$91,104	—
001G	5790000	Neighborhood Revitalization	\$4,458,387	\$4,458,387	\$4,458,387	—
001J	7460000	Public Safety Sales Tax	\$184,479,202	\$184,479,202	\$7,280,498	—
001K	7480000	1991 Realignment	\$418,072,394	\$418,072,394	\$25,608,618	—
001M	7440000	2011 Realignment	\$432,888,308	\$432,888,308	\$9,270,443	—
015A	4060000	Transient-Occupancy Tax	\$4,701,809	\$2,340,106	\$2,330,106	—
016A	5940000	Teeter Plan	\$38,499,295	\$38,499,295	\$3,974,043	—
030A	9030000	Interagency Procurement	\$3,831,003	\$1,176,248	\$10,636	—
101A	3070000	Antelope Public Facilities Financing Plan	\$3,630,387	\$3,630,387	\$1,939,898	—
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	\$5,612,008	\$5,612,008	\$5,594,008	—
107A	3090000	Laguna Community Facilities District	\$302,265	\$302,265	\$299,265	—
108A	2840000	Vineyard Public Facilities Financing Plan	\$9,995,725	\$9,995,725	\$5,786,416	—
115A	3081000	Bradshaw/US 50 Financing District	\$53,366	\$53,366	\$52,366	—
118A	1182880	Florin Road Capital Project	\$415,499	\$415,499	\$410,499	—
130A	1300000	Laguna Stonelake CFD	\$372,407	\$372,407	\$247,407	—
131A	1310000	Park Meadows CFD-Bond Proceeds	\$186,861	\$186,861	\$114,861	—
132A	1320000	Mather Landscape Maint CFD	\$514,701	\$514,701	\$342,345	—
136A	1360000	Mather PFFP	\$771,661	\$771,661	\$766,661	—
139A	1390000	Metro Air Park 2001 CFD 2000-1	\$48,364,123	\$48,364,123	\$45,501,397	—
140A	1400000	McClellan CFD 2004-1	\$941,690	\$941,690	\$778,690	—
142A	1420000	Metro Air Park Services Tax	\$995,072	\$924,802	\$739,402	—
143A	1430000	North Vineyard Station Specific Plan	\$6,704,517	\$5,836,758	\$5,790,758	—
144A	1440000	North Vineyard Station CFDs	\$5,463,115	\$5,463,115	\$4,544,369	—
145A	1450000	Florin Vineyard Comm Plan	\$1,472,428	\$1,472,428	\$1,446,928	—
146A	1460000	Metro Air Park Impact Fees	\$60,232,617	\$35,232,617	\$29,827,617	—
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	\$691,049	\$671,049	\$585,880	—
160A	1600000	Countywide Library Facilities	\$5,053,165	\$5,053,165	\$4,762,965	—
257A	2857000	CSA No. 10	\$477,738	\$477,738	\$37,749	—
277A	9277000	Fixed Asset Revolving	\$3,836,520	\$3,836,520	\$5,520	—
280A	9280000	Juvenile Courthouse Project-Debt Service	\$2,465,656	\$215,206	\$215,206	—
282A	9282000	2004 Pension Obligation Bond-Debt Service	\$52,948,493	\$52,948,493	\$1,461,135	—
284A	9284000	Tobacco Litigation Settlement-Capital Projects	\$948	\$948	\$910	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
300A	9300000	2010 Refunding COPs-Debt Service	—	—	—	—
301A	3011000	2020 Refunding COPs-Debt Service	\$4,045,248	\$214,248	\$214,248	—
307A	9307001	2018 Refunding COPs-Debt Service	\$10,157,524	\$355,639	\$355,639	—
313A	9313000	Pension Obligation Bond-Debt Service	\$101,124,136	\$101,124,136	\$763,931	—
Non-General Fund Total			\$1,413,850,421	\$1,366,992,599	\$165,609,905	—
Grand Total			\$1,510,380,403	\$1,414,289,946	\$(653,677,651)	148.5

1991 Realignment

Budget Unit Functions & Responsibilities

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

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

- CalWORKs Maintenance of Effort
- Child Poverty and Family Supplemental Support
- Family Support
- Mental Health
- Public Health
- Social Services

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
CalWORKs Maintenance of Effort	\$72,449,065	\$69,918,763	\$75,764,711	\$5,845,948	8.4%
Child Poverty and Family Supplemental Support	\$29,898,329	\$42,758,679	\$59,034,139	\$16,275,460	38.1%
Family Support	\$38,057,190	\$38,583,765	\$38,583,765	—	—%
Mental Health	\$60,724,313	\$69,752,529	\$65,990,994	\$(3,761,535)	(5.4)%
Public Health	\$16,182,526	\$17,899,603	\$18,128,292	\$228,689	1.3%
Social Services	\$126,326,570	\$146,017,390	\$160,570,493	\$14,553,103	10.0%
Total Expenditures / Appropriations	\$343,637,992	\$384,930,729	\$418,072,394	\$33,141,665	8.6%
Net Financing Uses	\$343,637,992	\$384,930,729	\$418,072,394	\$33,141,665	8.6%
Total Revenue	\$381,319,848	\$351,378,862	\$392,463,776	\$41,084,914	11.7%
Use of Fund Balance	\$(37,681,855)	\$33,551,867	\$25,608,618	\$(7,943,249)	(23.7)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$343,637,992	\$384,930,729	\$418,072,394	\$33,141,665	8.6%
Total Expenditures / Appropriations	\$343,637,992	\$384,930,729	\$418,072,394	\$33,141,665	8.6%
Net Financing Uses	\$343,637,992	\$384,930,729	\$418,072,394	\$33,141,665	8.6%
Revenue					
Intergovernmental Revenues	\$381,319,848	\$351,378,862	\$392,463,776	\$41,084,914	11.7%
Total Revenue	\$381,319,848	\$351,378,862	\$392,463,776	\$41,084,914	11.7%
Use of Fund Balance	\$(37,681,855)	\$33,551,867	\$25,608,618	\$(7,943,249)	(23.7)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$35,010,708	\$9,540,570	\$(25,470,138)	(72.7)%
Reserve Release	—	\$16,068,048	\$16,068,048	—%
Provision for Reserve	\$(1,458,841)	—	\$1,458,841	(100.0)%
Use of Fund Balance	\$33,551,867	\$25,608,618	\$(7,943,249)	(23.7)%

Summary of Changes

The Recommended Budget reflects a \$33,141,665 (8.6%) increase in total appropriations, \$41,084,914 (11.7%) increase in revenues, and \$7,943,249 (23.7%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due an estimated increase in revenues to transfer to fund Realignment eligible Department programs.

The increase in revenues is primarily due to an anticipated increase in statewide 1991 Realignment sales tax and VLF revenues, as a result of the changes in the economic environment. Further detail is provided in the program sections.

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

- Social Services reserve has decreased by \$14,904,139.
- Public Health reserve has decreased by \$786,012.
- Mental Health reserve has decreased by \$377,897.

1991 Realignment Allocations

	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
CalWORKs Maintenance of Effort		
Human Assistance-Aid Payments	\$69,918,763	\$75,764,711
CalWORKs Maintenance of Effort Total	\$69,918,763	\$75,764,711
Child Poverty And Family Supplemental Support		
Human Assistance-Aid Payments	\$42,758,679	\$59,034,139
Child Poverty And Family Supplemental Support Total	\$42,758,679	\$59,034,139
Family Support		
Human Assistance-Aid Payments	\$38,583,765	\$38,583,765
Family Support Total	\$38,583,765	\$38,583,765
Mental Health		
Correctional Health Services	\$4,775,795	\$4,870,275
Health Services	\$63,384,669	\$59,623,134
Juvenile Medical Services	\$1,592,065	\$1,497,585
Mental Health Total	\$69,752,529	\$65,990,994
Public Health		
Correctional Health Services	\$2,208,938	\$2,176,442
Health - Medical Treatment Payments	\$2,292,208	\$2,292,208
Health Services	\$13,398,457	\$13,659,642
Public Health Total	\$17,899,603	\$18,128,292
Social Services		
Child, Family and Adult Services	\$21,580,803	\$23,713,046
Health Services	\$1,323,667	\$1,408,263
Human Assistance-Administration	\$11,949,587	\$15,001,409
Human Assistance-Aid Payments	\$19,055,308	\$22,816,843
IHSS Provider Payments	\$92,108,025	\$95,792,346
Homeless Services and Housing	\$0	\$1,838,586
Social Services Total	\$146,017,390	\$160,570,493
1991 Realignment Total	\$384,930,729	\$418,072,394

CalWORKs Maintenance of Effort

Program Overview

CalWORKs Maintenance of Effort funds are provided to counties based on a capped amount of \$1.12 billion statewide. These funds offset what the State would have otherwise contributed to local CalWORKs programs.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$72,449,065	\$69,918,763	\$75,764,711	\$5,845,948	8.4%
Total Expenditures / Appropriations	\$72,449,065	\$69,918,763	\$75,764,711	\$5,845,948	8.4%
Net Financing Uses	\$72,449,065	\$69,918,763	\$75,764,711	\$5,845,948	8.4%
Revenue					
Intergovernmental Revenues	\$72,402,275	\$69,918,763	\$75,764,711	\$5,845,948	8.4%
Total Revenue	\$72,402,275	\$69,918,763	\$75,764,711	\$5,845,948	8.4%
Use of Fund Balance	\$46,789	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$5,845,948 (8.4%) increase in total appropriations and revenues from the prior year Adopted Budget.

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

Child Poverty and Family Supplemental Support

Program Overview

Child Poverty and Family Supplemental Support funds are redirected Realignment funds that offset what the State would have otherwise contributed to local CalWORKs programs. This funding source was established by Assembly Bill 85 to capture and redirect savings counties would have otherwise experienced due to the implementation of federal health care reform beginning in FY 2013-14.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$29,898,329	\$42,758,679	\$59,034,139	\$16,275,460	38.1%
Total Expenditures / Appropriations	\$29,898,329	\$42,758,679	\$59,034,139	\$16,275,460	38.1%
Net Financing Uses	\$29,898,329	\$42,758,679	\$59,034,139	\$16,275,460	38.1%
Revenue					
Intergovernmental Revenues	\$48,773,557	\$20,099,306	\$59,034,139	\$38,934,833	193.7%
Total Revenue	\$48,773,557	\$20,099,306	\$59,034,139	\$38,934,833	193.7%
Use of Fund Balance	\$(18,875,228)	\$22,659,373	—	\$(22,659,373)	(100.0)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$22,659,374	—	\$(22,659,374)	(100.0)%
Use of Fund Balance	\$22,659,374	—	\$(22,659,374)	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$16,275,460 (38.1%) increase in total appropriations, \$38,934,833 (193.7%) increase in revenues, and \$22,659,373 (100.0%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations and revenues is based on the estimated eligible CalWORKs assistance costs.

Family Support

Program Overview

Family Support funds are redirected Realignment funds that offset what the State would have otherwise contributed to local CalWORKs programs. This funding source was established by Assembly Bill 85 to capture and redirect savings counties would have otherwise experienced due to the implementation of federal health care reform beginning in FY 2013-14.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$38,057,190	\$38,583,765	\$38,583,765	—	—%
Total Expenditures / Appropriations	\$38,057,190	\$38,583,765	\$38,583,765	—	—%
Net Financing Uses	\$38,057,190	\$38,583,765	\$38,583,765	—	—%
Revenue					
Intergovernmental Revenues	\$38,057,190	\$38,583,765	\$38,583,765	—	—%
Total Revenue	\$38,057,190	\$38,583,765	\$38,583,765	—	—%
Use of Fund Balance	—	—	—	—	—%

Summary of Changes

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

Mental Health

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$60,724,313	\$69,752,529	\$65,990,994	\$(3,761,535)	(5.4)%
Total Expenditures / Appropriations	\$60,724,313	\$69,752,529	\$65,990,994	\$(3,761,535)	(5.4)%
Net Financing Uses	\$60,724,313	\$69,752,529	\$65,990,994	\$(3,761,535)	(5.4)%
Revenue					
Intergovernmental Revenues	\$65,472,179	\$71,040,615	\$65,613,097	\$(5,427,518)	(7.6)%
Total Revenue	\$65,472,179	\$71,040,615	\$65,613,097	\$(5,427,518)	(7.6)%
Use of Fund Balance	\$(4,747,866)	\$(1,288,086)	\$377,897	\$1,665,983	129.3%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Reserve Release	—	\$377,897	\$377,897	—%
Provision for Reserve	\$(1,288,086)	—	\$1,288,086	(100.0)%
Use of Fund Balance	\$(1,288,086)	\$377,897	\$1,665,983	129.3%

Summary of Changes

The Recommended Budget reflects a \$3,761,535 (5.4%) decrease in total appropriations, \$5,427,518 (7.6%) decrease in revenues, and \$1,665,983 (129.3%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to an estimated decline in the revenues available, which is partially offset by the increase in use of fund balance, to transfer to fund the Mental Health Realignment eligible Department of Health Services programs.

The decrease in revenues is primarily due to:

- Receipt of unusually large sales tax growth payments in FY 2022-23. While overall statewide Realignment sales tax revenues are anticipated to continue increasing moderately, this increase is not large enough to offset the timing impact of the large growth payments received in FY 2022-23, which results in a decrease in 1991 Mental Health Realignment sales tax revenue between FY 2022-23 and FY 2023-24.
- An anticipated increase in overall statewide 1991 Realignment VLF revenue.
- An anticipated decrease from State recoupment of 1991 Realignment revenues, as a result of audit findings and incorrect State reimbursement amounts from prior years.

Public Health

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$16,182,526	\$17,899,603	\$18,128,292	\$228,689	1.3%
Total Expenditures / Appropriations	\$16,182,526	\$17,899,603	\$18,128,292	\$228,689	1.3%
Net Financing Uses	\$16,182,526	\$17,899,603	\$18,128,292	\$228,689	1.3%
Revenue					
Intergovernmental Revenues	\$16,968,538	\$17,899,603	\$17,342,280	\$(557,323)	(3.1)%
Total Revenue	\$16,968,538	\$17,899,603	\$17,342,280	\$(557,323)	(3.1)%
Use of Fund Balance	\$(786,012)	—	\$786,012	\$786,012	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$170,755	—	\$(170,755)	(100.0)%
Reserve Release	—	\$786,012	\$786,012	—%
Provision for Reserve	\$(170,755)	—	\$170,755	(100.0)%
Use of Fund Balance	—	\$786,012	\$786,012	—%

Summary of Changes

The Recommended Budget reflects a \$228,689 (1.3%) increase in total appropriations, \$557,323 (3.1%) decrease in revenues, and \$786,012 (new) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to increase in the use of fund balance, which is partially offset by a decline in revenues, to transfer to fund the Public Health Realignment eligible Department of Health Services programs.

The decrease in revenues is due to:

- Receipt of unusually large sales tax growth payments in FY 2022-23. While overall statewide Realignment sales tax revenues are anticipated to continue increasing moderately, this increase is not large enough to

offset the timing impact of the large growth payments received in FY 2022-23, which results in a decrease in 1991 Public Health Realignment sales tax revenue between FY 2022-23 and FY 2023-24.

- An anticipated increase in overall statewide 1991 Realignment VLF revenue.

Social Services

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$126,326,570	\$146,017,390	\$160,570,493	\$14,553,103	10.0%
Total Expenditures / Appropriations	\$126,326,570	\$146,017,390	\$160,570,493	\$14,553,103	10.0%
Net Financing Uses	\$126,326,570	\$146,017,390	\$160,570,493	\$14,553,103	10.0%
Revenue					
Intergovernmental Revenues	\$139,646,109	\$133,836,810	\$136,125,784	\$2,288,974	1.7%
Total Revenue	\$139,646,109	\$133,836,810	\$136,125,784	\$2,288,974	1.7%
Use of Fund Balance	\$(13,319,540)	\$12,180,580	\$24,444,709	\$12,264,129	100.7%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$12,180,579	\$9,540,570	\$(2,640,009)	(21.7)%
Reserve Release	—	\$14,904,139	\$14,904,139	—%
Use of Fund Balance	\$12,180,579	\$24,444,709	\$12,264,130	100.7%

Summary of Changes

The Recommended Budget reflects a \$14,553,103 (10.0%) increase in total appropriations, \$2,288,974 (1.7%) increase in revenues, and \$12,264,129 (100.7%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in the available revenues and use of fund balance to transfer to fund the Social Services Realignment eligible Department programs.

The increase in revenues is due to:

- An anticipated increase in the statewide 1991 Social Services Realignment sales tax and VLF revenues, as a result of the economic climate.
- An anticipated increase in Sacramento County’s 1991 Social Services Realignment caseload growth.

2011 Realignment

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Behavioral Health	\$87,164,622	\$109,969,700	\$119,144,511	\$9,174,811	8.3%
Community Corrections (AB 109)	\$58,199,841	\$94,784,058	\$74,799,579	\$(19,984,479)	(21.1)%
Community Corrections Planning	\$10,117	\$220,107	\$199,237	\$(20,870)	(9.5)%
Local Innovation	—	\$1,500,000	\$1,395,000	\$(105,000)	(7.0)%
Other Law Enforcement/Public Safety	\$60,923,137	\$68,959,653	\$74,685,584	\$5,725,931	8.3%
Protective Services	\$157,433,884	\$172,280,420	\$162,664,397	\$(9,616,023)	(5.6)%
Total Expenditures / Appropriations	\$363,731,601	\$447,713,938	\$432,888,308	\$(14,825,630)	(3.3)%
Net Financing Uses	\$363,731,601	\$447,713,938	\$432,888,308	\$(14,825,630)	(3.3)%
Total Revenue	\$377,013,637	\$443,599,725	\$423,617,865	\$(19,981,860)	(4.5)%
Use of Fund Balance	\$(13,282,036)	\$4,114,213	\$9,270,443	\$5,156,230	125.3%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$363,731,601	\$447,713,938	\$432,888,308	\$(14,825,630)	(3.3)%
Total Expenditures / Appropriations	\$363,731,601	\$447,713,938	\$432,888,308	\$(14,825,630)	(3.3)%
Net Financing Uses	\$363,731,601	\$447,713,938	\$432,888,308	\$(14,825,630)	(3.3)%
Revenue					
Intergovernmental Revenues	\$377,013,637	\$443,599,725	\$423,617,865	\$(19,981,860)	(4.5)%
Total Revenue	\$377,013,637	\$443,599,725	\$423,617,865	\$(19,981,860)	(4.5)%
Use of Fund Balance	\$(13,282,036)	\$4,114,213	\$9,270,443	\$5,156,230	125.3%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$15,319,803	\$35,341,495	\$20,021,692	130.7%
Reserve Release	—	\$2,544,359	\$2,544,359	—%
Provision for Reserve	\$(11,205,590)	\$(28,615,411)	\$(17,409,821)	155.4%
Use of Fund Balance	\$4,114,213	\$9,270,443	\$5,156,230	125.3%

Summary of Changes

The Recommended Budget reflects a \$14,825,630 (3.3%) decrease in total appropriations, \$19,981,860 (4.5%) decrease in revenues, and \$5,156,230 (125.3%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to:

- An estimated decrease in revenues, which is partially offset by increase in the use of fund balance, to transfer to fund the Realignment eligible programs in Departments.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The decrease in revenues is due to:

- Receipt of unusually large sales tax growth payments in FY 2022-23. While overall statewide Realignment sales tax revenues are anticipated to continue increasing moderately, this increase is not large enough to offset the timing impact of the large growth payments received in FY 2022-23, which results in a decrease in 2011 Realignment sales tax revenues between FY 2022-23 and FY 2023-24.
- An anticipated increase in vehicle license fee (VLF) funding, as a result of projected growth in the statewide 2011 Realignment VLF revenues.

- Changes in Sacramento County’s percentage share of the statewide 2011 Realignment allocations in various funding categories.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

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

- Behavioral Health reserve has increased \$18,889,537.
- AB 109 Community Corrections reserve has increased \$9,477,271.
- Local Innovation reserve has increased \$247,840.
- Community Corrections Planning reserve has increased \$763.
- Trial Court Security reserve has decreased \$1,083,278.
- Protective Services reserve has decreased \$1,461,081.

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Community Corrections (AB 109)	1,094,122	—	1,094,122	—	—

2011 Realignment Allocations

	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Booking and Processing Services		
Correctional Health Services	\$134,829	\$134,829
Sheriff	\$2,112,313	\$2,112,322
Booking and Processing Services Total	\$2,247,142	\$2,247,151
CA Office of Emergency Services		
Sheriff	\$4,668,594	\$4,668,594
CA Office of Emergency Services Total	\$4,668,594	\$4,668,594
Citizens Option for Public Safety		
District Attorney	\$726,106	\$794,257
Sheriff	\$2,231,539	\$2,464,390
Citizens Option for Public Safety Total	\$2,957,645	\$3,258,647
District Attorney and Public Defender		
District Attorney	\$1,240,143	\$1,557,091
Public Defender	\$1,240,143	\$1,557,090
District Attorney and Public Defender Total	\$2,480,286	\$3,114,181
Juvenile Probation Activities		
Probation	\$5,395,322	\$5,801,715
Juvenile Probation Activities Total	\$5,395,322	\$5,801,715
Juvenile Justice Program		
Probation	\$6,919,856	\$7,711,233
Juvenile Justice Program Total	\$6,919,856	\$7,711,233
Youthful Offender Block Grant		
Probation	\$8,967,096	\$12,354,745
Youthful Offender Block Grant Total	\$8,967,096	\$12,354,745
Juvenile Re-entry Grant		
Probation	\$694,519	\$900,125
Juvenile Re-entry Grant Total	\$694,519	\$900,125
Trial Court Security		
Sheriff	\$34,629,193	\$34,629,193
Trial Court Security Total	\$34,629,193	\$34,629,193
Other Law Enforcement/Public Safety Total	\$68,959,653	\$74,685,584
Community Corrections (AB 109)		
Correctional Health Services	\$23,506,507	\$14,353,774
District Attorney	\$979,790	\$1,047,748
Probation	\$31,786,503	\$33,130,516
Public Defender	\$0	\$1,094,122
Sheriff	\$38,511,258	\$25,173,419
Community Corrections (AB 109) Total	\$94,784,058	\$74,799,579
Local Innovation Fund		
Probation	\$1,500,000	\$1,395,000
Local Innovation Fund Total	\$1,500,000	\$1,395,000
Behavioral Health		
Health Services	\$109,969,700	\$119,144,511
Behavioral Health Total	\$109,969,700	\$119,144,511
Protective Services		
Child, Family and Adult Services	\$82,928,601	\$79,050,809
Health Services	\$220,000	\$220,000
Human Assistance-Administration	\$3,945,883	\$3,012,541
Human Assistance-Aid Payments	\$84,820,936	\$80,039,545
Probation	\$365,000	\$341,502
Protective Services Total	\$172,280,420	\$162,664,397
2011 Realignment Total	\$447,493,831	\$432,689,071
Community Corrections Planning		
CCP	\$220,107	\$199,237
Community Corrections Planning Total	\$220,107	\$199,237

Behavioral Health

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$87,164,622	\$109,969,700	\$119,144,511	\$9,174,811	8.3%
Total Expenditures / Appropriations	\$87,164,622	\$109,969,700	\$119,144,511	\$9,174,811	8.3%
Net Financing Uses	\$87,164,622	\$109,969,700	\$119,144,511	\$9,174,811	8.3%
Revenue					
Intergovernmental Revenues	\$90,952,807	\$110,760,262	\$113,111,746	\$2,351,484	2.1%
Total Revenue	\$90,952,807	\$110,760,262	\$113,111,746	\$2,351,484	2.1%
Use of Fund Balance	\$(3,788,185)	\$(790,562)	\$6,032,765	\$6,823,327	863.1%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$329	\$24,922,302	\$24,921,973	7,575,067.8%
Provision for Reserve	\$(790,891)	\$(18,889,537)	\$(18,098,646)	2,288.4%
Use of Fund Balance	\$(790,562)	\$6,032,765	\$6,823,327	863.1%

Summary of Changes

The Recommended Budget reflects a \$9,174,811 (8.3%) increase in total appropriations, \$2,351,484 (2.1%) increase in revenues, and \$6,823,327 (863.1%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenues and use of fund balance to transfer to fund the Realignment eligible Department programs.

The increase in revenues is due to:

- An anticipated increase in statewide 2011 Behavioral Health Realignment sales tax funding, as a result of changes in the economic conditions.
- An increase in Sacramento County's percentage share of the statewide 2011 Behavioral Health Realignment sales tax allocation.

Beginning in FY 2023-24, available carryover from the prior year is now correctly reflected in the Projects program, rather than the Administration and Planning Program.

Community Corrections (AB 109)

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$58,199,841	\$94,784,058	\$74,799,579	\$(19,984,479)	(21.1)%
Total Expenditures / Appropriations	\$58,199,841	\$94,784,058	\$74,799,579	\$(19,984,479)	(21.1)%
Net Financing Uses	\$58,199,841	\$94,784,058	\$74,799,579	\$(19,984,479)	(21.1)%
Revenue					
Intergovernmental Revenues	\$67,412,893	\$85,174,658	\$75,211,154	\$(9,963,504)	(11.7)%
Total Revenue	\$67,412,893	\$85,174,658	\$75,211,154	\$(9,963,504)	(11.7)%
Use of Fund Balance	\$(9,213,052)	\$9,609,400	\$(411,575)	\$(10,020,975)	(104.3)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$9,609,400	\$9,065,696	\$(543,704)	(5.7)%
Provision for Reserve	—	\$(9,477,271)	\$(9,477,271)	—%
Use of Fund Balance	\$9,609,400	\$(411,575)	\$(10,020,975)	(104.3)%

Summary of Changes

The Recommended Budget reflects a \$19,984,479 (21.1%) decrease in total appropriations, \$9,963,504 (11.7%) decrease in revenues, and \$10,020,975 (104.3%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to:

- An estimated decrease in revenues and use of fund balance to transfer to fund the Realignment eligible Department programs.
- Recommended growth detailed later in this section.

The decrease in revenues is due to:

- Receipt of unusually large sales tax growth payments in FY 2022-23. While overall statewide Realignment sales tax revenues are anticipated to continue increasing moderately, this increase is not large enough to offset the timing impact of the large growth payments received in FY 2022-23, which results in a decrease in 2011 Community Corrections Realignment sales tax revenues between FY 2022-23 and FY 2023-24.
- A projected decline in Sacramento County’s percentage share of the statewide 2011 Community Corrections Realignment sales tax allocation.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
2011 Realignment - Add AB109 Funding for Collaborative Court Expansion (PD)					
	352,153	—	352,153	—	—
Add \$352,153 in 2011 Realignment AB109 Community Corrections funding for 1.0 FTE Criminal Attorney Level 4, 1.0 FTE Human Services Social Worker, and position related overhead costs, to support the Mays Consent Decree jail population reduction plan item 23 (Collaborative Courts) and AB 109 Plan priority numbers 2, 3, 4, 6, 19. The Public Defender (PD) needs these additional staff to expedite program applications, safely lower the jail population, and reduce recidivism. This request is contingent upon approval of a linked request in the PD budget (BU 6910000).					
2011 Realignment - Add AB109 Funding for Mental Health Diversion Expansion (PD)					
	741,969	—	741,969	—	—
Add \$741,969 in 2011 Realignment AB109 Community Corrections funding to fund 1.0 FTE Principal Criminal Attorney, 2.0 FTE Criminal Attorneys Level 4, and position related overhead costs in the PD budget, to support the Mays Consent Decree jail population reduction plan items 22 (Mental Health Diversion) and 27 (improve connections to services and resources prior to and during jail discharge), as well as, AB 109 Plan priorities 2, 3, 4, 6, and 19. This request is contingent upon approval of a linked request in the PD budget (BU 6910000).					

Community Corrections Planning

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$10,117	\$220,107	\$199,237	\$(20,870)	(9.5)%
Total Expenditures / Appropriations	\$10,117	\$220,107	\$199,237	\$(20,870)	(9.5)%
Net Financing Uses	\$10,117	\$220,107	\$199,237	\$(20,870)	(9.5)%
Revenue					
Intergovernmental Revenues	\$200,000	\$200,000	\$200,000	—	—%
Total Revenue	\$200,000	\$200,000	\$200,000	—	—%
Use of Fund Balance	\$(189,883)	\$20,107	\$(763)	\$(20,870)	(103.8)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$488,340	—	\$(488,340)	(100.0)%
Provision for Reserve	\$(468,233)	\$(763)	\$467,470	(99.8)%
Use of Fund Balance	\$20,107	\$(763)	\$(20,870)	(103.8)%

Summary of Changes

The Recommended Budget reflects a \$20,870 (9.5%) decrease in total appropriations and \$20,870 (103.8%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to decrease in intra-fund transfer charges, as a result of lower projected eligible program expenditures.

Local Innovation

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$1,500,000	\$1,395,000	\$(105,000)	(7.0)%
Total Expenditures / Appropriations	—	\$1,500,000	\$1,395,000	\$(105,000)	(7.0)%
Net Financing Uses	—	\$1,500,000	\$1,395,000	\$(105,000)	(7.0)%
Revenue					
Intergovernmental Revenues	\$1,197,928	\$2,021,196	\$289,344	\$(1,731,852)	(85.7)%
Total Revenue	\$1,197,928	\$2,021,196	\$289,344	\$(1,731,852)	(85.7)%
Use of Fund Balance	\$(1,197,928)	\$(521,196)	\$1,105,656	\$1,626,852	312.1%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$417,338	\$1,353,496	\$936,158	224.3%
Provision for Reserve	\$(938,534)	\$(247,840)	\$690,694	(73.6)%
Use of Fund Balance	\$(521,196)	\$1,105,656	\$1,626,852	312.1%

Summary of Changes

The Recommended Budget reflects a \$105,000 (7.0%) decrease in total appropriations, \$1,731,852 (85.7%) decrease in revenues, and \$1,626,852 (312.1%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to inclusion of residual Group Gun Violence Reduction and Prevention Pilot Program funding that was approved in the FY 2022-23 Revised Recommended Budget, as there were delays in implementation of the pilot program during FY 2022-23.

The decrease in revenues is due to receipt of unusually large sales tax growth payments in FY 2022-23. While overall statewide Realignment sales tax revenues are anticipated to continue increasing moderately, this

increase is not large enough to offset the timing impact of the large growth payments received in FY 2022-23, which results in a decrease in 2011 Local Innovation Realignment sales tax revenues between FY 2022-23 and FY 2023-24.

Other Law Enforcement/Public Safety

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$60,923,137	\$68,959,653	\$74,685,584	\$5,725,931	8.3%
Total Expenditures / Appropriations	\$60,923,137	\$68,959,653	\$74,685,584	\$5,725,931	8.3%
Net Financing Uses	\$60,923,137	\$68,959,653	\$74,685,584	\$5,725,931	8.3%
Revenue					
Intergovernmental Revenues	\$67,727,880	\$73,738,825	\$73,602,305	\$(136,520)	(0.2)%
Total Revenue	\$67,727,880	\$73,738,825	\$73,602,305	\$(136,520)	(0.2)%
Use of Fund Balance	\$(6,804,743)	\$(4,779,172)	\$1,083,279	\$5,862,451	122.7%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$4,228,760	\$1	\$(4,228,759)	(100.0)%
Reserve Release	—	\$1,083,278	\$1,083,278	—%
Provision for Reserve	\$(9,007,932)	—	\$9,007,932	(100.0)%
Use of Fund Balance	\$(4,779,172)	\$1,083,279	\$5,862,451	122.7%

Summary of Changes

The Recommended Budget reflects a \$5,725,931 (8.3%) increase in total appropriations, \$136,520 (0.2%) decrease in revenues, and \$5,862,451 (122.7%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an estimated increase in revenues and use of fund balance to transfer to fund the Realignment eligible Department programs.

The decrease in revenues is due to:

- Receipt of unusually large sales tax growth payments in FY 2022-23. While overall statewide Realignment sales tax revenues are anticipated to continue increasing moderately, this increase is not large enough to

offset the timing impact of the large growth payments received in FY 2022-23, which results in a decrease in 2011 Realignment sales tax revenues between FY 2022-23 and FY 2023-24.

- An anticipated increase in statewide 2011 Realignment VLF funding, resulting in projected growth in the statewide 2011 Realignment Juvenile Justice, Juvenile Probation Activities, and Citizens' Option for Public Safety (COPS) revenues.
- Changes in Sacramento County's percentage share of the statewide 2011 Realignment Juvenile Reentry Grant, Youthful Offender Block Grant, Juvenile Justice, and COPS allocations.

Protective Services

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$157,433,884	\$172,280,420	\$162,664,397	\$(9,616,023)	(5.6)%
Total Expenditures / Appropriations	\$157,433,884	\$172,280,420	\$162,664,397	\$(9,616,023)	(5.6)%
Net Financing Uses	\$157,433,884	\$172,280,420	\$162,664,397	\$(9,616,023)	(5.6)%
Revenue					
Intergovernmental Revenues	\$149,522,130	\$171,704,784	\$161,203,316	\$(10,501,468)	(6.1)%
Total Revenue	\$149,522,130	\$171,704,784	\$161,203,316	\$(10,501,468)	(6.1)%
Use of Fund Balance	\$7,911,754	\$575,636	\$1,461,081	\$885,445	153.8%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$575,636	—	\$(575,636)	(100.0)%
Reserve Release	—	\$1,461,081	\$1,461,081	—%
Use of Fund Balance	\$575,636	\$1,461,081	\$885,445	153.8%

Summary of Changes

The Recommended Budget reflects a \$9,616,023 (5.6%) decrease in total appropriations, \$10,501,468 (6.1%) decrease in revenues, and \$885,445 (153.8%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to an estimated decrease in the 2011 Protective Services Realignment revenues, partially offset by a reserve release, resulting in a reduced transfer to departments for realignment eligible programs.

The decrease in revenues is due to receipt of unusually large sales tax growth payments in FY 2022-23. While overall statewide Realignment sales tax revenues are anticipated to continue increasing moderately, this increase is not large enough to offset the timing impact of the large growth payments received in FY 2022-23, which results in a decrease in 2011 Protective Services Realignment sales tax revenues between FY 2022-23 and FY 2023-24.

Appropriation For Contingency

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
General Fund Contingencies	—	\$27,000,000	\$13,016,488	\$(13,983,512)	(51.8)%
Total Expenditures / Appropriations	—	\$27,000,000	\$13,016,488	\$(13,983,512)	(51.8)%
Net Financing Uses	—	\$27,000,000	\$13,016,488	\$(13,983,512)	(51.8)%
Net County Cost	—	\$27,000,000	\$13,016,488	\$(13,983,512)	(51.8)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Appropriation for Contingencies	—	\$27,000,000	\$13,016,488	\$(13,983,512)	(51.8)%
Total Expenditures / Appropriations	—	\$27,000,000	\$13,016,488	\$(13,983,512)	(51.8)%
Net Financing Uses	—	\$27,000,000	\$13,016,488	\$(13,983,512)	(51.8)%
Net County Cost	—	\$27,000,000	\$13,016,488	\$(13,983,512)	(51.8)%

Summary of Changes

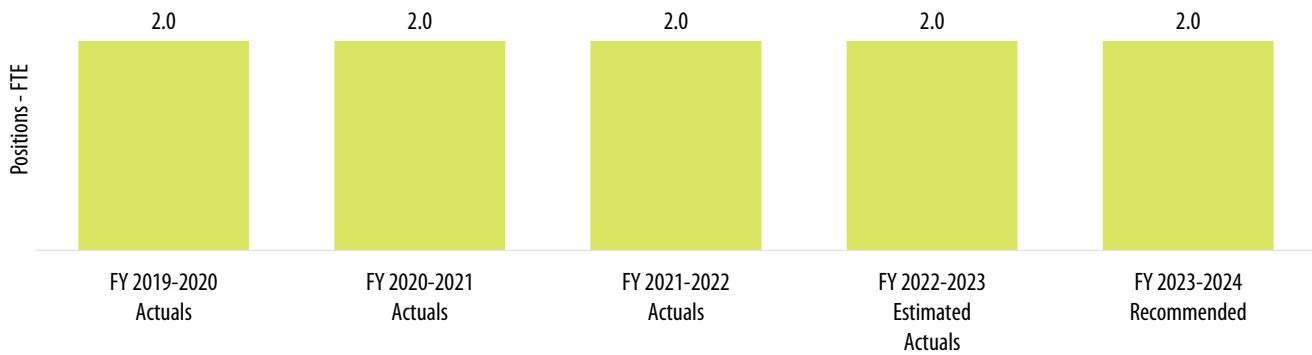
The Recommended Budget reflects a \$13,983,512 (51.8%) decrease in total appropriations and Net County Cost from the prior year Adopted Budget.

The decrease in total appropriations and Net County Cost is primarily due to uncertain costs in the prior year, including those resulting from labor negotiations and compliance with the Mays consent decree, now being reflected in departmental appropriations.

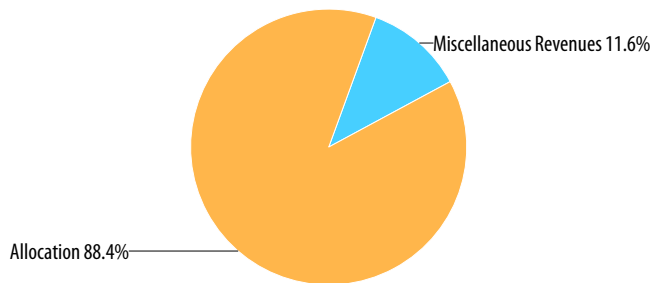
Civil Service Commission
Department Structure
Alice Dowdin Calvillo, Executive Officer



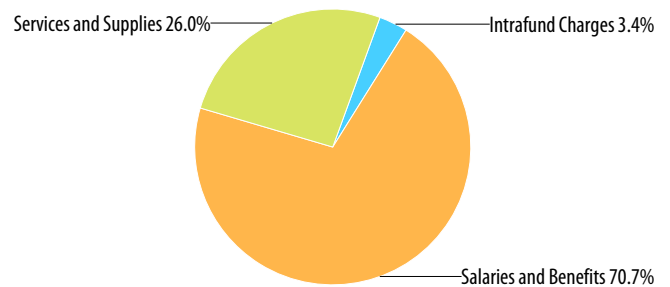
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Civil Service Commission	\$404,625	\$483,576	\$518,037	\$34,461	7.1%
Total Expenditures / Appropriations	\$404,625	\$483,576	\$518,037	\$34,461	7.1%
Net Financing Uses	\$404,625	\$483,576	\$518,037	\$34,461	7.1%
Total Revenue	\$6,555	\$61,615	\$60,000	\$(1,615)	(2.6)%
Net County Cost	\$398,070	\$421,961	\$458,037	\$36,076	8.5%
Positions	2.0	2.0	2.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$322,926	\$341,862	\$366,066	\$24,204	7.1%
Services & Supplies	\$69,967	\$125,781	\$134,615	\$8,834	7.0%
Intrafund Charges	\$11,732	\$15,933	\$17,356	\$1,423	8.9%
Total Expenditures / Appropriations	\$404,625	\$483,576	\$518,037	\$34,461	7.1%
Net Financing Uses	\$404,625	\$483,576	\$518,037	\$34,461	7.1%
Revenue					
Intergovernmental Revenues	\$1,615	\$1,615	—	\$(1,615)	(100.0)%
Miscellaneous Revenues	\$4,940	\$60,000	\$60,000	—	—%
Total Revenue	\$6,555	\$61,615	\$60,000	\$(1,615)	(2.6)%
Net County Cost	\$398,070	\$421,961	\$458,037	\$36,076	8.5%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$34,461 (7.1%) increase in appropriations, \$1,615 (2.6%) decrease in revenues, and \$36,076 (8.5%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is primarily due to:

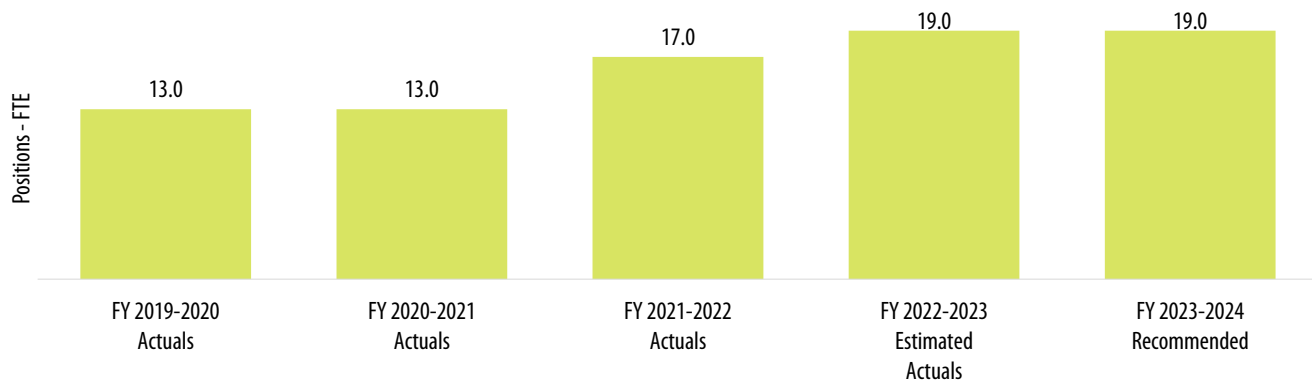
- Increases related to negotiated personnel costs and allocated costs.
- Minor increases for office supplies and postage/ mailing services.
- Increases in costs from the Department of General Services for contract management.

The decrease in revenues is due to one-time funding in the prior year for the American Rescue Plan Act essential worker pay reimbursement.

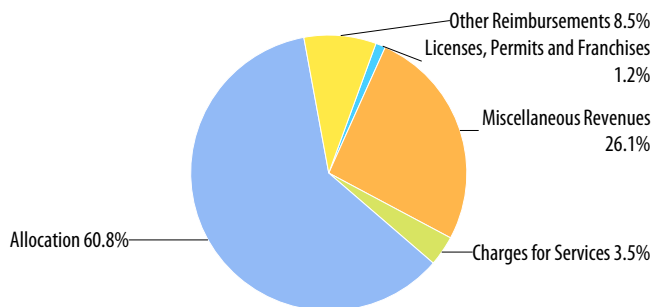
Clerk of the Board
Department Structure
Florence Evans, Clerk of the Board



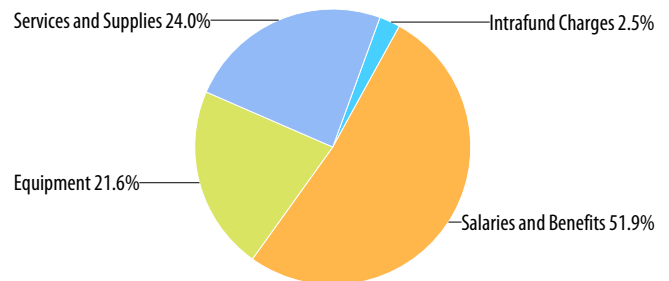
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

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

- Assessment Appeals
- Clerk of the Board
- Planning Commission

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Assessment Appeals	\$52,933	\$127,191	\$145,507	\$18,316	14.4%
Clerk of the Board	\$2,833,529	\$3,664,499	\$4,517,724	\$853,225	23.3%
Planning Commission	\$118,663	\$129,407	\$144,080	\$14,673	11.3%
Total Expenditures / Appropriations	\$3,005,125	\$3,921,097	\$4,807,311	\$886,214	22.6%
Total Reimbursements	\$(407,567)	\$(408,196)	\$(406,290)	\$1,906	(0.5)%
Net Financing Uses	\$2,597,558	\$3,512,901	\$4,401,021	\$888,120	25.3%
Total Revenue	\$739,114	\$1,072,718	\$1,479,948	\$407,230	38.0%
Net County Cost	\$1,858,445	\$2,440,183	\$2,921,073	\$480,890	19.7%
Positions	17.0	20.0	19.0	(1.0)	(5.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,927,598	\$2,386,104	\$2,493,503	\$107,399	4.5%
Services & Supplies	\$756,937	\$797,682	\$1,155,158	\$357,476	44.8%
Equipment	\$262,605	\$639,168	\$1,040,468	\$401,300	62.8%
Intrafund Charges	\$57,985	\$98,143	\$118,182	\$20,039	20.4%
Total Expenditures / Appropriations	\$3,005,125	\$3,921,097	\$4,807,311	\$886,214	22.6%
Other Reimbursements	\$(407,567)	\$(408,196)	\$(406,290)	\$1,906	(0.5)%
Total Reimbursements	\$(407,567)	\$(408,196)	\$(406,290)	\$1,906	(0.5)%
Net Financing Uses	\$2,597,558	\$3,512,901	\$4,401,021	\$888,120	25.3%
Revenue					
Licenses, Permits & Franchises	\$67,781	\$56,000	\$56,000	—	—%
Intergovernmental Revenues	\$17,762	\$16,148	—	\$(16,148)	(100.0)%
Charges for Services	\$121,199	\$146,831	\$170,209	\$23,378	15.9%
Miscellaneous Revenues	\$532,372	\$853,739	\$1,253,739	\$400,000	46.9%
Total Revenue	\$739,114	\$1,072,718	\$1,479,948	\$407,230	38.0%
Net County Cost	\$1,858,445	\$2,440,183	\$2,921,073	\$480,890	19.7%
Positions	17.0	20.0	19.0	(1.0)	(5.0)%

Summary of Changes

The Recommended Budget reflects an \$886,214 (22.6%) increase in total appropriations, \$1,906 (0.5%) decrease in reimbursements, \$407,230 (38.0%) increase in revenues, and \$480,890 (19.7%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated labor agreements, partially offset by the net deletion of 1.0 FTE position.
- An increase in grant awards and allocated costs from other departments.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The decrease in reimbursements is due an estimated decrease in Property Tax Administration (SB 2557) funding in the Assessment Appeals program.

The increase in revenues is due to:

- Zoning permit fees, cost recoveries from legislative bodies, and grant revenues from the State.

- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

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

- 1.0 FTE net mid-year decrease.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Clerk of the Board	440,000	—	400,000	40,000	—

Assessment Appeals

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$47,657	\$121,841	\$139,857	\$18,016	14.8%
Services & Supplies	\$5,276	\$5,350	\$5,650	\$300	5.6%
Total Expenditures / Appropriations	\$52,933	\$127,191	\$145,507	\$18,316	14.4%
Other Reimbursements	\$(26,191)	\$(26,820)	\$(24,914)	\$1,906	(7.1)%
Total Reimbursements	\$(26,191)	\$(26,820)	\$(24,914)	\$1,906	(7.1)%
Net Financing Uses	\$26,742	\$100,371	\$120,593	\$20,222	20.1%
Revenue					
Intergovernmental Revenues	\$1,615	—	—	—	—%
Charges for Services	\$250	\$750	\$750	—	—%
Miscellaneous Revenues	\$90,711	\$93,560	\$93,560	—	—%
Total Revenue	\$92,575	\$94,310	\$94,310	—	—%
Net County Cost	\$(65,833)	\$6,061	\$26,283	\$20,222	333.6%
Positions	—	—	1.0	1.0	—%

Summary of Changes

The Recommended Budget reflects an \$18,316 (14.4%) increase in total appropriations, \$1,906 (7.1%) decrease in reimbursements, and \$20,222 (333.6%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to increases related to negotiated labor agreements and one position being moved from the Clerk of the Board program to this program.

The decrease in reimbursements is due an estimated decrease in Property Tax Administration (SB 2557) funding.

Clerk of the Board

Program Overview

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

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,789,638	\$2,167,056	\$2,241,766	\$74,710	3.4%
Services & Supplies	\$723,300	\$760,132	\$1,117,308	\$357,176	47.0%
Equipment	\$262,605	\$639,168	\$1,040,468	\$401,300	62.8%
Intrafund Charges	\$57,985	\$98,143	\$118,182	\$20,039	20.4%
Total Expenditures / Appropriations	\$2,833,529	\$3,664,499	\$4,517,724	\$853,225	23.3%
Other Reimbursements	\$(381,376)	\$(381,376)	\$(381,376)	—	—%
Total Reimbursements	\$(381,376)	\$(381,376)	\$(381,376)	—	—%
Net Financing Uses	\$2,452,153	\$3,283,123	\$4,136,348	\$853,225	26.0%
Revenue					
Licenses, Permits & Franchises	\$27,826	\$26,000	\$26,000	—	—%
Intergovernmental Revenues	\$14,533	\$16,148	—	\$(16,148)	(100.0)%
Charges for Services	\$120,949	\$146,031	\$169,409	\$23,378	16.0%
Miscellaneous Revenues	\$441,661	\$760,179	\$1,160,179	\$400,000	52.6%
Total Revenue	\$604,969	\$948,358	\$1,355,588	\$407,230	42.9%
Net County Cost	\$1,847,185	\$2,334,765	\$2,780,760	\$445,995	19.1%
Positions	16.0	19.0	17.0	(2.0)	(10.5)%

Summary of Changes

The Recommended Budget reflects an \$853,225 (23.3%) increase in total appropriations, \$407,230 (42.9%) increase in revenues, and \$445,995 (19.1%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated labor agreements, partially offset by the mid-year deletion of one position and an administrative move of one position from this program to the Assessment Appeals program.
- Increases in grant awards and allocated costs from other departments.
- Recommended growth detailed later in this section.

The increase in revenues is due to planning and zoning permit fees, cost recoveries from legislative bodies, and grant revenues from the State.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
COB - Approval of PEG Grant					
	400,000	—	400,000	—	—
Allow expenditures related to the Public, Education and Government (PEG) grant as approved by the Board. PEG funding assists with upgrades to, and implementation of, new technology, software and broadcast functionality.					
COB - Moving Costs					
	40,000	—	—	40,000	—
Add funding to support the Clerk of the Board moving from the 2nd floor to the 6th floor. This also includes funds for supplies such as printing, office furniture, and computers.					

Planning Commission

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$90,303	\$97,207	\$111,880	\$14,673	15.1%
Services & Supplies	\$28,360	\$32,200	\$32,200	—	—%
Total Expenditures / Appropriations	\$118,663	\$129,407	\$144,080	\$14,673	11.3%
Net Financing Uses	\$118,663	\$129,407	\$144,080	\$14,673	11.3%
Revenue					
Licenses, Permits & Franchises	\$39,955	\$30,000	\$30,000	—	—%
Intergovernmental Revenues	\$1,615	—	—	—	—%
Charges for Services	—	\$50	\$50	—	—%
Total Revenue	\$41,570	\$30,050	\$30,050	—	—%
Net County Cost	\$77,093	\$99,357	\$114,030	\$14,673	14.8%
Positions	1.0	1.0	1.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$14,673 (11.3%) increase in total appropriations and \$14,673 (14.8%) increase in Net County Cost from the prior year Adopted Budget.

The increase in total appropriations and Net County Cost is primarily due to increases in negotiated labor agreements.

Community Investment Program

Budget Unit Functions & Responsibilities

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

- Community Investment Program
- Remaining Tobacco Litigation Settlement Allocation

Goals

- Develop and sustain livable and attractive neighborhoods and communities.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Community Investment Program	—	\$46,321	\$46,321	—	—%
Remaining Tobacco Litigation Settlement Allocation	\$5,000	\$44,783	\$44,783	—	—%
Total Expenditures / Appropriations	\$5,000	\$91,104	\$91,104	—	—%
Net Financing Uses	\$5,000	\$91,104	\$91,104	—	—%
Use of Fund Balance	\$5,000	\$91,104	\$91,104	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$5,000	\$91,104	\$91,104	—	—%
Total Expenditures / Appropriations	\$5,000	\$91,104	\$91,104	—	—%
Net Financing Uses	\$5,000	\$91,104	\$91,104	—	—%
Use of Fund Balance	\$5,000	\$91,104	\$91,104	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$91,104	\$91,104	—	—%
Use of Fund Balance	\$91,104	\$91,104	—	—%

Summary of Changes

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

Community Investment Program

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$46,321	\$46,321	—	—%
Total Expenditures / Appropriations	—	\$46,321	\$46,321	—	—%
Net Financing Uses	—	\$46,321	\$46,321	—	—%
Use of Fund Balance	—	\$46,321	\$46,321	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$91,104	\$46,321	\$(44,783)	(49.2)%
Use of Fund Balance	\$91,104	\$46,321	\$(44,783)	(49.2)%

Summary of Changes

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

The change in Available Carryover from the prior year reflects the breakout of \$46,321 in carryover for the Community Investment program, with the remaining carryover in the Remaining Tobacco Litigation Settlement Allocation program.

Remaining Tobacco Litigation Settlement Allocation

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$5,000	\$44,783	\$44,783	—	—%
Total Expenditures / Appropriations	\$5,000	\$44,783	\$44,783	—	—%
Net Financing Uses	\$5,000	\$44,783	\$44,783	—	—%
Use of Fund Balance	\$5,000	\$44,783	\$44,783	—	—%

Program Use of Fund Balance

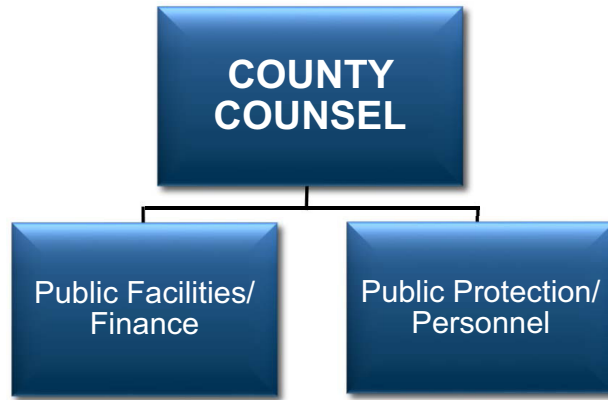
	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	—	\$44,783	\$44,783	—%
Use of Fund Balance	—	\$44,783	\$44,783	—%

Summary of Changes

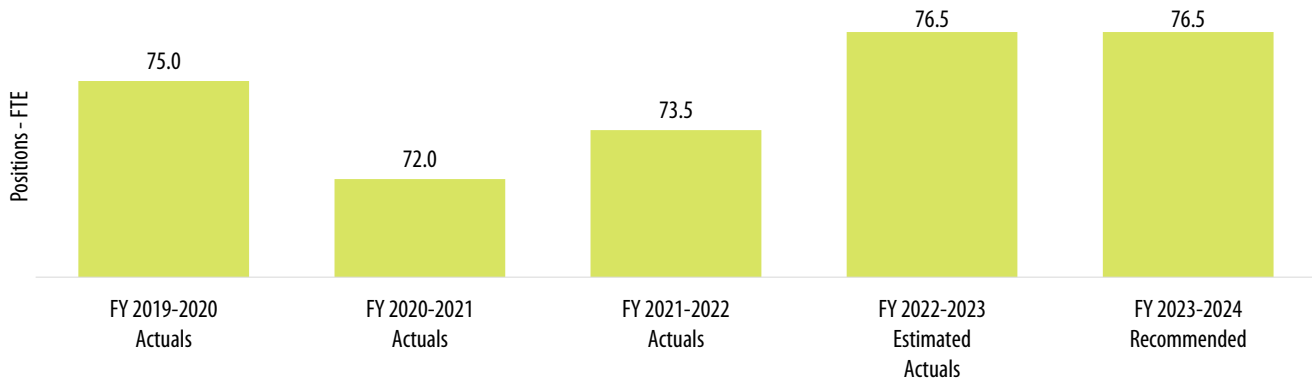
The Recommended Budget reflects no net change from the prior year Adopted Budget.

The change in Available Carryover from the prior year reflects the breakout of \$44,783 in carryover previously reflected in the Community Investment Program.

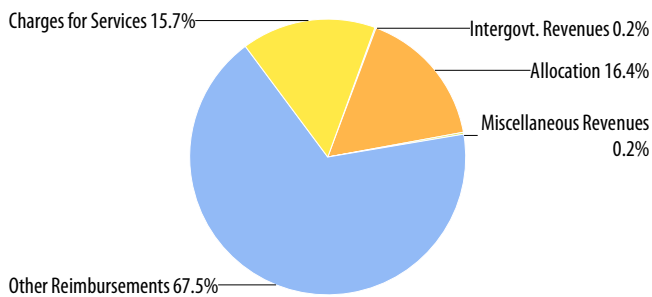
County Council
Department Structure
Lisa A. Travis, County Council



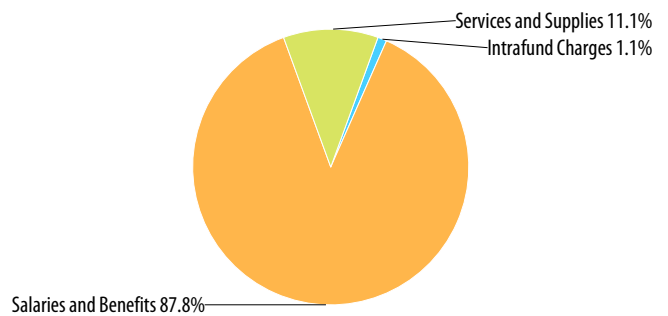
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
County Counsel	\$18,705,147	\$22,159,259	\$22,571,998	\$412,739	1.9%
Total Expenditures / Appropriations	\$18,705,147	\$22,159,259	\$22,571,998	\$412,739	1.9%
Total Reimbursements	\$(12,658,411)	\$(14,569,494)	\$(15,229,542)	\$(660,048)	4.5%
Net Financing Uses	\$6,046,737	\$7,589,765	\$7,342,456	\$(247,309)	(3.3)%
Total Revenue	\$3,267,796	\$3,929,398	\$3,635,849	\$(293,549)	(7.5)%
Net County Cost	\$2,778,940	\$3,660,367	\$3,706,607	\$46,240	1.3%
Positions	73.5	76.5	76.5	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$16,930,888	\$18,809,835	\$19,826,384	\$1,016,549	5.4%
Services & Supplies	\$1,589,947	\$3,152,679	\$2,506,425	\$(646,254)	(20.5)%
Intrafund Charges	\$184,312	\$196,745	\$239,189	\$42,444	21.6%
Total Expenditures / Appropriations	\$18,705,147	\$22,159,259	\$22,571,998	\$412,739	1.9%
Other Reimbursements	\$(12,658,411)	\$(14,569,494)	\$(15,229,542)	\$(660,048)	4.5%
Total Reimbursements	\$(12,658,411)	\$(14,569,494)	\$(15,229,542)	\$(660,048)	4.5%
Net Financing Uses	\$6,046,737	\$7,589,765	\$7,342,456	\$(247,309)	(3.3)%
Revenue					
Intergovernmental Revenues	\$61,697	\$33,910	\$33,910	—	—%
Charges for Services	\$3,156,691	\$3,845,488	\$3,551,939	\$(293,549)	(7.6)%
Miscellaneous Revenues	\$49,409	\$50,000	\$50,000	—	—%
Total Revenue	\$3,267,796	\$3,929,398	\$3,635,849	\$(293,549)	(7.5)%
Net County Cost	\$2,778,940	\$3,660,367	\$3,706,607	\$46,240	1.3%
Positions	73.5	76.5	76.5	—	—%

Summary of Changes

The Recommended Budget reflects a \$412,739 (1.9%) increase in total appropriations, \$660,048 (4.5%) increase in reimbursements, \$293,549 (7.5%) decrease in revenues, and \$46,240 (1.3%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases in salary and benefits primarily related to negotiated labor agreements.
- Increased allocated costs, primarily for technology services, liability claims, and facilities.
- A decrease in construction services for a one time security project, completed within the prior year.

The increase in reimbursements is due to:

- Increased legal services requested in FY 2023-24 that are cost recovered as a reimbursement.
- Recommended growth detailed later in this section.

The decrease in revenues is due to a rate adjustment to more accurately reflect the actual amount in revenue received over the past three years.

Summary of Recommended Growth by Program

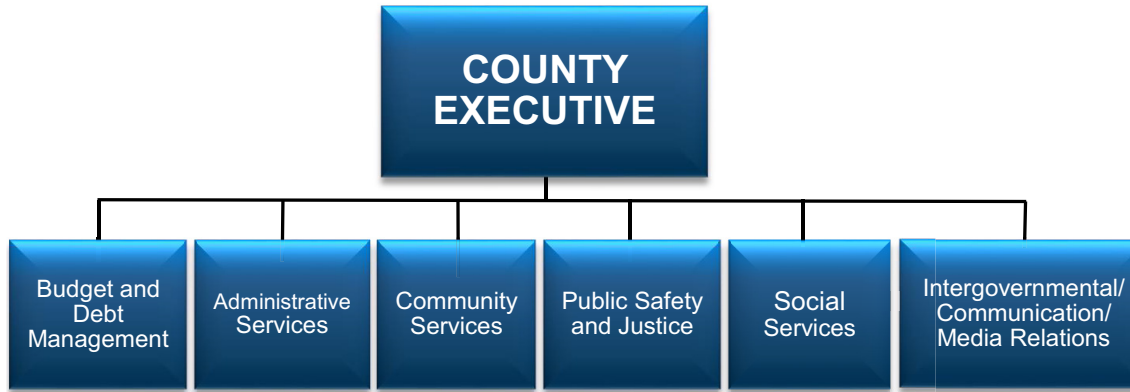
Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
County Counsel	—	(155,000)	—	(155,000)	—

Recommended Growth Detail for the Program

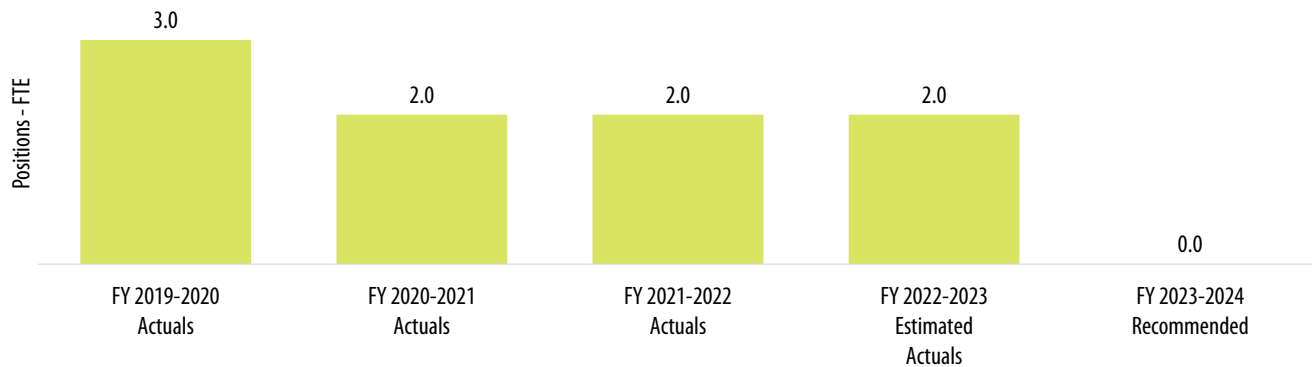
	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
County Counsel - Funding for DSH legal services	—	(155,000)	—	(155,000)	—

Increase funding by \$155,000 for legal services requested by the Department of Homeless Services and Housing for FY 2023-24. This request is contingent upon approval of a linked growth request in Department of Homeless Services and Housing (BU5820000).

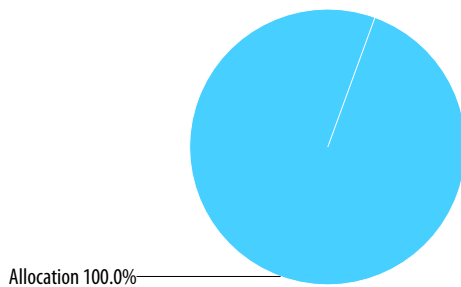
**County Executive
Department Structure**
Ann Edwards, County Executive



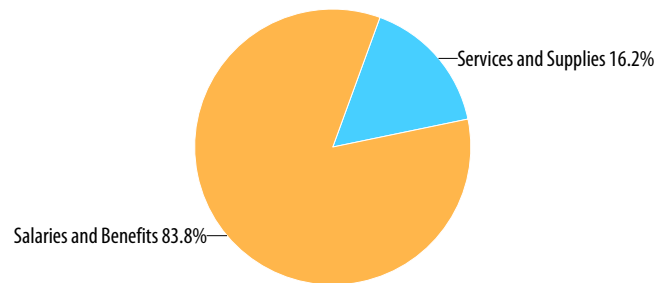
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

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

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

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Office of the County Executive	\$836,953	\$915,630	—	\$(915,630)	(100.0)%
Total Expenditures / Appropriations	\$836,953	\$915,630	—	\$(915,630)	(100.0)%
Net Financing Uses	\$836,953	\$915,630	—	\$(915,630)	(100.0)%
Net County Cost	\$836,953	\$915,630	—	\$(915,630)	(100.0)%
Positions	2.0	2.0	—	(2.0)	(100.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$672,061	\$640,052	—	\$(640,052)	(100.0)%
Services & Supplies	\$77,539	\$170,796	—	\$(170,796)	(100.0)%
Intrafund Charges	\$87,353	\$104,782	—	\$(104,782)	(100.0)%
Total Expenditures / Appropriations	\$836,953	\$915,630	—	\$(915,630)	(100.0)%
Net Financing Uses	\$836,953	\$915,630	—	\$(915,630)	(100.0)%
Net County Cost	\$836,953	\$915,630	—	\$(915,630)	(100.0)%
Positions	2.0	2.0	—	(2.0)	(100.0)%

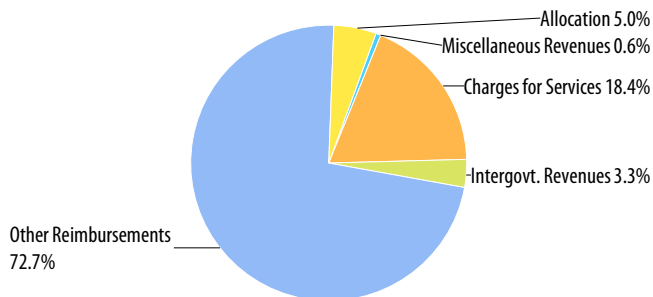
County Executive Cabinet
Department Structure
Ann Edwards, County Executive



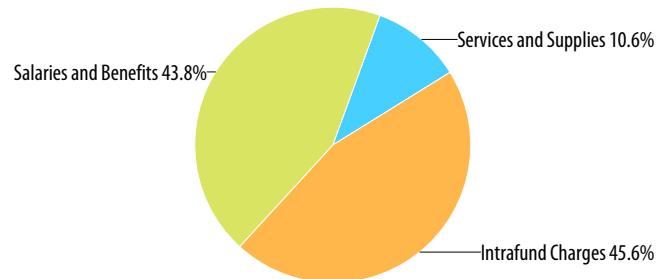
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Budget and Debt Management	\$4,226,912	\$5,171,064	\$5,242,092	\$71,028	1.4%
Executive Cabinet	\$12,999,248	\$17,595,583	\$16,359,891	\$(1,235,692)	(7.0)%
Government Relations/Legislation	\$708,858	\$817,879	\$793,352	\$(24,527)	(3.0)%
Local Agency Formation Commission Support	\$366,374	\$578,632	\$651,187	\$72,555	12.5%
Public Information Office	\$1,862,257	\$2,443,042	\$2,657,301	\$214,259	8.8%
Total Expenditures / Appropriations	\$20,163,649	\$26,606,200	\$25,703,823	\$(902,377)	(3.4)%
Total Reimbursements	\$(14,661,906)	\$(18,152,170)	\$(19,214,682)	\$(1,062,512)	5.9%
Net Financing Uses	\$5,501,742	\$8,454,030	\$6,489,141	\$(1,964,889)	(23.2)%
Total Revenue	\$4,716,808	\$6,300,713	\$5,306,953	\$(993,760)	(15.8)%
Net County Cost	\$784,934	\$2,153,317	\$1,182,188	\$(971,129)	(45.1)%
Positions	46.0	54.0	51.0	(3.0)	(5.6)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$8,417,499	\$11,123,626	\$11,249,048	\$125,422	1.1%
Services & Supplies	\$2,780,414	\$4,312,167	\$2,727,939	\$(1,584,228)	(36.7)%
Intrafund Charges	\$8,965,736	\$11,170,407	\$11,726,836	\$556,429	5.0%
Total Expenditures / Appropriations	\$20,163,649	\$26,606,200	\$25,703,823	\$(902,377)	(3.4)%
Intrafund Reimbursements Within Programs	—	—	\$(67,283)	\$(67,283)	—%
Intrafund Reimbursements Between Programs	—	\$(10,883,606)	\$(1,826,452)	\$9,057,154	(83.2)%
Other Reimbursements	\$(14,661,906)	\$(7,268,564)	\$(17,320,947)	\$(10,052,383)	138.3%
Total Reimbursements	\$(14,661,906)	\$(18,152,170)	\$(19,214,682)	\$(1,062,512)	5.9%
Net Financing Uses	\$5,501,742	\$8,454,030	\$6,489,141	\$(1,964,889)	(23.2)%
Revenue					
Intergovernmental Revenues	\$1,204,662	\$1,593,663	\$777,526	\$(816,137)	(51.2)%
Charges for Services	\$3,334,887	\$4,533,050	\$4,385,427	\$(147,623)	(3.3)%
Miscellaneous Revenues	\$177,259	\$174,000	\$144,000	\$(30,000)	(17.2)%
Total Revenue	\$4,716,808	\$6,300,713	\$5,306,953	\$(993,760)	(15.8)%
Net County Cost	\$784,934	\$2,153,317	\$1,182,188	\$(971,129)	(45.1)%
Positions	46.0	54.0	51.0	(3.0)	(5.6)%

Summary of Changes

The Recommended Budget reflects a \$902,377 (3.4%) decrease in total appropriations, \$1,062,512 (5.9%) increase in reimbursements, \$993,760 (15.8%) decrease in revenues, and \$971,129 (45.1%) decrease in Net County Cost from the prior year Adopted Budget.

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

The net decrease in total appropriations is primarily due to:

- The Office of Homeless Initiatives and Housing being moved from the County Executive Cabinet to a separate budget unit, which is partly offset by the County Executive Budget moving into the County Executive Cabinet budget.
- The Diversity, Equity, and Inclusion (DEI) contract being moved to the Department of Personnel Services, and the Deloitte contract for American Rescue Plan Act (ARPA) related expenditures being completed in FY 2022-23.
- Increases resulting from negotiated labor agreements.

The increase in reimbursements is due to:

- Cost recovery for services provided to other departments.

The decrease in revenues is due to reimbursements for ARPA related expenditures and cost recovery for services provided to other departments.

Position counts have decreased by a net 3.0 FTE from the prior year Adopted Budget due to:

- 5.0 FTE net mid-year increases.
- 8.0 FTE recommended net Base decreases.

Budget and Debt Management

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,620,188	\$4,262,516	\$4,371,288	\$108,772	2.6%
Services & Supplies	\$75,358	\$57,904	\$49,043	\$(8,861)	(15.3)%
Intrafund Charges	\$531,366	\$850,644	\$821,761	\$(28,883)	(3.4)%
Total Expenditures / Appropriations	\$4,226,912	\$5,171,064	\$5,242,092	\$71,028	1.4%
Total Reimbursements between Programs		\$(4,316,055)	—	\$4,316,055	(100.0)%
Other Reimbursements	\$(3,498,021)	\$(66,288)	\$(4,400,419)	\$(4,334,131)	6,538.3%
Total Reimbursements	\$(3,498,021)	\$(4,382,343)	\$(4,400,419)	\$(18,076)	0.4%
Net Financing Uses	\$728,891	\$788,721	\$841,673	\$52,952	6.7%
Revenue					
Intergovernmental Revenues	\$5,207	\$1,615	—	\$(1,615)	(100.0)%
Charges for Services	\$502,237	\$527,647	\$597,504	\$69,857	13.2%
Miscellaneous Revenues	\$5,509	—	—	—	—%
Total Revenue	\$512,954	\$529,262	\$597,504	\$68,242	12.9%
Net County Cost	\$215,937	\$259,459	\$244,169	\$(15,290)	(5.9)%
Positions	17.0	18.0	18.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$71,028 (1.4%) increase in total appropriations, \$18,076 (0.4%) increase in reimbursements, \$68,242 (12.9%) increase in revenues, and \$15,290 (5.9%) decrease in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to increases in salary and benefits costs related to negotiated labor agreements and increased allocated costs from other departments.

The net increase in reimbursements and revenues is due to cost recovery for services provided to other departments.

Executive Cabinet

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,550,849	\$4,031,751	\$3,813,666	\$(218,085)	(5.4)%
Services & Supplies	\$2,296,315	\$3,613,979	\$2,049,880	\$(1,564,099)	(43.3)%
Intrafund Charges	\$8,152,084	\$9,949,853	\$10,496,345	\$546,492	5.5%
Total Expenditures / Appropriations	\$12,999,248	\$17,595,583	\$16,359,891	\$(1,235,692)	(7.0)%
Total Reimbursements within Program		—	\$(67,283)	\$(67,283)	—%
Total Reimbursements between Programs		\$(4,244,798)	\$(1,826,452)	\$2,418,346	(57.0)%
Other Reimbursements	\$(9,164,108)	\$(6,965,810)	\$(10,183,205)	\$(3,217,395)	46.2%
Total Reimbursements	\$(9,164,108)	\$(11,210,608)	\$(12,076,940)	\$(866,332)	7.7%
Net Financing Uses	\$3,835,140	\$6,384,975	\$4,282,951	\$(2,102,024)	(32.9)%
Revenue					
Intergovernmental Revenues	\$1,194,610	\$1,587,203	\$777,526	\$(809,677)	(51.0)%
Charges for Services	\$2,071,532	\$2,934,581	\$2,475,648	\$(458,933)	(15.6)%
Total Revenue	\$3,266,142	\$4,521,784	\$3,253,174	\$(1,268,610)	(28.1)%
Net County Cost	\$568,997	\$1,863,191	\$1,029,777	\$(833,414)	(44.7)%
Positions	16.0	21.0	17.0	(4.0)	(19.0)%

Summary of Changes

The Recommended Budget reflects a \$1,235,692 (7.0%) decrease in total appropriations, \$866,332 (7.7%) increase in reimbursements, \$1,268,610 (28.1%) decrease in revenues, and \$833,414 (44.7%) decrease in Net County Cost from the prior year Adopted Budget.

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

The net decrease in total appropriations is due to:

- The Homeless Services and Housing staff and associated expenditures being moved from this budget unit to the Department of Homeless Services and Housing budget (BU 5820000), including the transfer of ten positions. Four of the positions were added mid-year.
- The County Executive budget (BU 5910000) moving into this budget unit, including the transfer of two positions.

- The Diversity, Equity, and Inclusion (DEI) contract being moved into the Department of Personnel Services budget (BU 6050000) and the Deloitte contract for ARPA related expenditures being completed in Fiscal Year 2022-23.
- Increases resulting from negotiated labor agreements.

The increase in reimbursements is due to cost recovery for services provided to other departments.

The decrease in revenues is due to reimbursements for ARPA related expenditures, and cost recovery for services provided to other departments.

Government Relations/Legislation

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$476,649	\$510,636	\$493,249	\$(17,387)	(3.4)%
Services & Supplies	\$176,345	\$233,261	\$232,820	\$(441)	(0.2)%
Intrafund Charges	\$55,864	\$73,982	\$67,283	\$(6,699)	(9.1)%
Total Expenditures / Appropriations	\$708,858	\$817,879	\$793,352	\$(24,527)	(3.0)%
Total Reimbursements between Programs		\$(460,066)	—	\$460,066	(100.0)%
Other Reimbursements	\$(397,108)	\$(35,000)	\$(509,352)	\$(474,352)	1,355.3%
Total Reimbursements	\$(397,108)	\$(495,066)	\$(509,352)	\$(14,286)	2.9%
Net Financing Uses	\$311,750	\$322,813	\$284,000	\$(38,813)	(12.0)%
Revenue					
Charges for Services	\$140,000	\$140,000	\$140,000	—	—%
Miscellaneous Revenues	\$171,750	\$174,000	\$144,000	\$(30,000)	(17.2)%
Total Revenue	\$311,750	\$314,000	\$284,000	\$(30,000)	(9.6)%
Net County Cost	—	\$8,813	—	\$(8,813)	(100.0)%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$24,527 (3.0%) decrease in total appropriations, \$14,286 (2.9%) increase in reimbursements, \$30,000 (9.6%) decrease in revenues, and \$8,813 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

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

The decrease in total appropriations is due to staff turnover with new staff starting at a lower salary step.

The increase in reimbursements is due to cost recovery for services provided to other departments.

The decrease in revenues is due some cost recovery being recognized as a reimbursement rather than a revenue.

Local Agency Formation Commission Support

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$361,710	\$535,882	\$600,845	\$64,963	12.1%
Services & Supplies	\$1,697	\$42,750	\$45,311	\$2,561	6.0%
Intrafund Charges	\$2,967	—	\$5,031	\$5,031	—%
Total Expenditures / Appropriations	\$366,374	\$578,632	\$651,187	\$72,555	12.5%
Net Financing Uses	\$366,374	\$578,632	\$651,187	\$72,555	12.5%
Revenue					
Intergovernmental Revenues	\$1,615	\$1,615	—	\$(1,615)	(100.0)%
Charges for Services	\$364,759	\$577,017	\$651,187	\$74,170	12.9%
Total Revenue	\$366,374	\$578,632	\$651,187	\$72,555	12.5%
Net County Cost	—	—	—	—	—%
Positions	2.0	3.0	3.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$72,555 (12.5%) increase in total appropriations and revenues from the prior year Adopted Budget.

The increase in total appropriations is due to increases primarily related to negotiated labor agreements and increased allocated costs from other departments, and is offset by revenue from LAFCo.

Public Information Office

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,408,103	\$1,782,841	\$1,970,000	\$187,159	10.5%
Services & Supplies	\$230,698	\$364,273	\$350,885	\$(13,388)	(3.7)%
Intrafund Charges	\$223,455	\$295,928	\$336,416	\$40,488	13.7%
Total Expenditures / Appropriations	\$1,862,257	\$2,443,042	\$2,657,301	\$214,259	8.8%
Total Reimbursements between Programs		\$(1,862,687)	—	\$1,862,687	(100.0)%
Other Reimbursements	\$(1,602,669)	\$(201,466)	\$(2,227,971)	\$(2,026,505)	1,005.9%
Total Reimbursements	\$(1,602,669)	\$(2,064,153)	\$(2,227,971)	\$(163,818)	7.9%
Net Financing Uses	\$259,588	\$378,889	\$429,330	\$50,441	13.3%
Revenue					
Intergovernmental Revenues	\$3,230	\$3,230	—	\$(3,230)	(100.0)%
Charges for Services	\$256,358	\$353,805	\$521,088	\$167,283	47.3%
Total Revenue	\$259,588	\$357,035	\$521,088	\$164,053	45.9%
Net County Cost	—	\$21,854	\$(91,758)	\$(113,612)	(519.9)%
Positions	9.0	10.0	11.0	1.0	10.0%

Summary of Changes

The Recommended Budget reflects a \$214,259 (8.8%) increase in total appropriations, \$163,818 (7.9%) increase in reimbursements, \$164,053 (45.9%) increase in revenues, and \$113,612 (519.9%) decrease in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to increases related to negotiated labor agreements, increased allocated costs from other departments, and the mid-year addition of 1.0 FTE Public Information Manager position for the Department of Homeless Services and Housing.

The increase in reimbursements and revenues is due to cost recovery for services provided to other departments.

Antelope Public Facilities Financing Plan

Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Antelope PFFP Drainage Facilities	—	\$35,230	\$35,680	\$450	1.3%
Antelope PFFP East Antelope Local Roadway	\$708	\$312,631	\$313,771	\$1,140	0.4%
Antelope PFFP Roadway Facilities	\$58,020	\$3,213,267	\$3,171,395	\$(41,872)	(1.3)%
Antelope PFFP Water Facilities and Services	\$708	\$109,701	\$109,541	\$(160)	(0.1)%
Total Expenditures / Appropriations	\$59,436	\$3,670,829	\$3,630,387	\$(40,442)	(1.1)%
Net Financing Uses	\$59,436	\$3,670,829	\$3,630,387	\$(40,442)	(1.1)%
Total Revenue	\$80,478	\$1,700,489	\$1,690,489	\$(10,000)	(0.6)%
Use of Fund Balance	\$(21,042)	\$1,970,340	\$1,939,898	\$(30,442)	(1.5)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$59,436	\$305,110	\$305,110	—	—%
Other Charges	—	\$3,365,719	\$3,325,277	\$(40,442)	(1.2)%
Total Expenditures / Appropriations	\$59,436	\$3,670,829	\$3,630,387	\$(40,442)	(1.1)%
Net Financing Uses	\$59,436	\$3,670,829	\$3,630,387	\$(40,442)	(1.1)%
Revenue					
Revenue from Use Of Money & Property	\$13,661	\$21,000	\$11,000	\$(10,000)	(47.6)%
Intergovernmental Revenues	\$7,592	\$1,679,489	\$1,679,489	—	—%
Charges for Services	\$59,225	—	—	—	—%
Total Revenue	\$80,478	\$1,700,489	\$1,690,489	\$(10,000)	(0.6)%
Use of Fund Balance	\$(21,042)	\$1,970,340	\$1,939,898	\$(30,442)	(1.5)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,970,340	\$1,939,898	\$(30,442)	(1.5)%
Use of Fund Balance	\$1,970,340	\$1,939,898	\$(30,442)	(1.5)%

Summary of Changes

The Recommended Budget reflects a \$40,442 (1.1%) decrease in total appropriations, \$10,000 (0.6%) decrease in revenues, and \$30,442 (1.5%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower anticipated revenues and available fund balance.

The decrease in revenues is due to a lower anticipated Statewide Community Infrastructure Program (SCIP) revenues.

Antelope PFFP Drainage Facilities

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	—	\$35,230	\$35,680	\$450	1.3%
Total Expenditures / Appropriations	—	\$35,230	\$35,680	\$450	1.3%
Net Financing Uses	—	\$35,230	\$35,680	\$450	1.3%
Revenue					
Revenue from Use Of Money & Property	\$216	\$1,000	\$1,000	—	—%
Total Revenue	\$216	\$1,000	\$1,000	—	—%
Use of Fund Balance	\$(216)	\$34,230	\$34,680	\$450	1.3%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$34,230	\$34,680	\$450	1.3%
Use of Fund Balance	\$34,230	\$34,680	\$450	1.3%

Summary of Changes

The Recommended Budget reflects a \$450 (1.3%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to a greater anticipated carryover of fund balance and interest earnings.

Antelope PFFP East Antelope Local Roadway

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$708	\$4,110	\$4,110	—	—%
Other Charges	—	\$308,521	\$309,661	\$1,140	0.4%
Total Expenditures / Appropriations	\$708	\$312,631	\$313,771	\$1,140	0.4%
Net Financing Uses	\$708	\$312,631	\$313,771	\$1,140	0.4%
Revenue					
Revenue from Use Of Money & Property	\$1,903	\$2,500	\$2,500	—	—%
Charges for Services	\$9,114	—	—	—	—%
Total Revenue	\$11,017	\$2,500	\$2,500	—	—%
Use of Fund Balance	\$(10,309)	\$310,131	\$311,271	\$1,140	0.4%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$310,131	\$311,271	\$1,140	0.4%
Use of Fund Balance	\$310,131	\$311,271	\$1,140	0.4%

Summary of Changes

The Recommended Budget reflects a \$1,140 (0.4%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to a greater available carryover fund balance.

Antelope PFFP Roadway Facilities

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$58,020	\$300,000	\$300,000	—	—%
Other Charges	—	\$2,913,267	\$2,871,395	\$(41,872)	(1.4)%
Total Expenditures / Appropriations	\$58,020	\$3,213,267	\$3,171,395	\$(41,872)	(1.3)%
Net Financing Uses	\$58,020	\$3,213,267	\$3,171,395	\$(41,872)	(1.3)%
Revenue					
Revenue from Use Of Money & Property	\$10,863	\$15,000	\$5,000	\$(10,000)	(66.7)%
Intergovernmental Revenues	\$7,592	\$1,679,489	\$1,679,489	—	—%
Charges for Services	\$50,111	—	—	—	—%
Total Revenue	\$68,566	\$1,694,489	\$1,684,489	\$(10,000)	(0.6)%
Use of Fund Balance	\$(10,546)	\$1,518,778	\$1,486,906	\$(31,872)	(2.1)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,518,778	\$1,486,906	\$(31,872)	(2.1)%
Use of Fund Balance	\$1,518,778	\$1,486,906	\$(31,872)	(2.1)%

Summary of Changes

The Recommended Budget reflects a \$41,872 (1.3%) decrease in total appropriations, \$10,000 (0.6%) decrease in revenues, and \$31,872 (2.1%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower anticipated revenues and carryover fund balance.

The decrease in revenues is due to lower anticipated interest earnings.

Antelope PFFP Water Facilities and Services

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$708	\$1,000	\$1,000	—	—%
Other Charges	—	\$108,701	\$108,541	\$(160)	(0.1)%
Total Expenditures / Appropriations	\$708	\$109,701	\$109,541	\$(160)	(0.1)%
Net Financing Uses	\$708	\$109,701	\$109,541	\$(160)	(0.1)%
Revenue					
Revenue from Use Of Money & Property	\$679	\$2,500	\$2,500	—	—%
Total Revenue	\$679	\$2,500	\$2,500	—	—%
Use of Fund Balance	\$29	\$107,201	\$107,041	\$(160)	(0.1)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$107,201	\$107,041	\$(160)	(0.1)%
Use of Fund Balance	\$107,201	\$107,041	\$(160)	(0.1)%

Summary of Changes

The Recommended Budget reflects a \$160 (0.1%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower anticipated reimbursement payments to the Sacramento Suburban Water District.

Bradshaw/US 50 Financing District

Budget Unit Functions & Responsibilities

The **Bradshaw/US 50 Financing District** provides portions of the major public infrastructure necessary for Sacramento County residents, local employees, and business customers to efficiently utilize transportation facilities in the area of Bradshaw Road and US 50. The only remaining source of revenue is interest earnings.

Goals

- Work collaboratively with county departments and non-county agencies on project activities including infrastructure project design and construction, environmental impact matters, cost-sharing agreements, contributions and reimbursements, and land use impacts to the District.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Bradshaw/US 50 Capital Projects	—	\$52,596	\$53,366	\$770	1.5%
Total Expenditures / Appropriations	—	\$52,596	\$53,366	\$770	1.5%
Net Financing Uses	—	\$52,596	\$53,366	\$770	1.5%
Total Revenue	\$326	\$1,000	\$1,000	—	—%
Use of Fund Balance	\$(326)	\$51,596	\$52,366	\$770	1.5%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$20,000	\$20,000	—	—%
Other Charges	—	\$32,596	\$33,366	\$770	2.4%
Total Expenditures / Appropriations	—	\$52,596	\$53,366	\$770	1.5%
Net Financing Uses	—	\$52,596	\$53,366	\$770	1.5%
Revenue					
Revenue from Use Of Money & Property	\$326	\$1,000	\$1,000	—	—%
Total Revenue	\$326	\$1,000	\$1,000	—	—%
Use of Fund Balance	\$(326)	\$51,596	\$52,366	\$770	1.5%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$51,596	\$52,366	\$770	1.5%
Use of Fund Balance	\$51,596	\$52,366	\$770	1.5%

Summary of Changes

The Recommended Budget reflects a \$770 (1.5%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in prior year available fund balance.

CSA No. 10

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
County Service Area No. 10 Benefit Zone 3	\$113,712	\$379,203	\$477,738	\$98,535	26.0%
Total Expenditures / Appropriations	\$113,712	\$379,203	\$477,738	\$98,535	26.0%
Net Financing Uses	\$113,712	\$379,203	\$477,738	\$98,535	26.0%
Total Revenue	\$298,191	\$318,149	\$439,989	\$121,840	38.3%
Use of Fund Balance	\$(184,479)	\$61,054	\$37,749	\$(23,305)	(38.2)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$113,712	\$379,203	\$477,738	\$98,535	26.0%
Total Expenditures / Appropriations	\$113,712	\$379,203	\$477,738	\$98,535	26.0%
Net Financing Uses	\$113,712	\$379,203	\$477,738	\$98,535	26.0%
Revenue					
Revenue from Use Of Money & Property	\$7,694	\$3,000	\$3,000	—	—%
Charges for Services	\$290,497	\$315,149	\$436,989	\$121,840	38.7%
Total Revenue	\$298,191	\$318,149	\$439,989	\$121,840	38.3%
Use of Fund Balance	\$(184,479)	\$61,054	\$37,749	\$(23,305)	(38.2)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$211,054	\$237,749	\$26,695	12.6%
Provision for Reserve	\$(150,000)	\$(200,000)	\$(50,000)	33.3%
Use of Fund Balance	\$61,054	\$37,749	\$(23,305)	(38.2)%

Summary of Changes

The Recommended Budget reflects a \$98,535 (26.0%) increase in total appropriations, \$121,840 (38.3%) increase in revenues, and \$23,305 (38.2%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in the available fund balance carryover and additional anticipated revenues.

The increase in revenues is due to a greater number of properties paying the service tax as well as the Consumer Price Index increase.

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

- The CSA 10 reserve has increased by \$200,000.

Countywide Library Facilities

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Countywide Library Facilities	\$12,523	\$5,370,810	\$5,053,165	\$(317,645)	(5.9)%
Total Expenditures / Appropriations	\$12,523	\$5,370,810	\$5,053,165	\$(317,645)	(5.9)%
Net Financing Uses	\$12,523	\$5,370,810	\$5,053,165	\$(317,645)	(5.9)%
Total Revenue	\$30,999	\$805,500	\$290,200	\$(515,300)	(64.0)%
Use of Fund Balance	\$(18,476)	\$4,565,310	\$4,762,965	\$197,655	4.3%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$12,523	\$5,370,810	\$5,053,165	\$(317,645)	(5.9)%
Total Expenditures / Appropriations	\$12,523	\$5,370,810	\$5,053,165	\$(317,645)	(5.9)%
Net Financing Uses	\$12,523	\$5,370,810	\$5,053,165	\$(317,645)	(5.9)%
Revenue					
Revenue from Use Of Money & Property	\$247	\$40,500	\$25,200	\$(15,300)	(37.8)%
Charges for Services	\$30,752	\$765,000	\$265,000	\$(500,000)	(65.4)%
Total Revenue	\$30,999	\$805,500	\$290,200	\$(515,300)	(64.0)%
Use of Fund Balance	\$(18,476)	\$4,565,310	\$4,762,965	\$197,655	4.3%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$4,565,310	\$4,762,965	\$197,655	4.3%
Use of Fund Balance	\$4,565,310	\$4,762,965	\$197,655	4.3%

Summary of Changes

The Recommended Budget reflects a \$317,645 (5.9%) decrease in total appropriations, \$515,300 (64.0%) decrease in revenues, and \$197,655 (4.3%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due a reduction in anticipated revenues offset by an increase in the available fund balance carryover.

The decrease in total revenues is due to a reduction in the assumptions around the development impact fee revenue in future years, which is more consistent with current projections, as well as a reduction in interest earnings assumptions.

Florin Road Capital Project

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Florin Road Property and Business Improvement District (PBID)	—	\$412,899	\$415,499	\$2,600	0.6%
Total Expenditures / Appropriations	—	\$412,899	\$415,499	\$2,600	0.6%
Net Financing Uses	—	\$412,899	\$415,499	\$2,600	0.6%
Total Revenue	\$2,574	\$5,000	\$5,000	—	—%
Use of Fund Balance	\$(2,574)	\$407,899	\$410,499	\$2,600	0.6%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	—	\$412,899	\$415,499	\$2,600	0.6%
Total Expenditures / Appropriations	—	\$412,899	\$415,499	\$2,600	0.6%
Net Financing Uses	—	\$412,899	\$415,499	\$2,600	0.6%
Revenue					
Revenue from Use Of Money & Property	\$2,574	\$5,000	\$5,000	—	—%
Total Revenue	\$2,574	\$5,000	\$5,000	—	—%
Use of Fund Balance	\$(2,574)	\$407,899	\$410,499	\$2,600	0.6%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$407,899	\$410,499	\$2,600	0.6%
Use of Fund Balance	\$407,899	\$410,499	\$2,600	0.6%

Summary of Changes

The Recommended Budget reflects a \$2,600 (0.6%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to budgeting for payments to the Florin Road District.

Florin Vineyard No. 1 CFD 2016-2

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Florin Vineyard No.1 CFD	\$2,362,333	\$1,818,648	\$691,049	\$(1,127,599)	(62.0)%
Total Expenditures / Appropriations	\$2,362,333	\$1,818,648	\$691,049	\$(1,127,599)	(62.0)%
Total Reimbursements	—	—	\$(20,000)	\$(20,000)	—%
Net Financing Uses	\$2,362,333	\$1,818,648	\$671,049	\$(1,147,599)	(63.1)%
Total Revenue	\$125,310	\$138,601	\$85,169	\$(53,432)	(38.6)%
Use of Fund Balance	\$2,237,023	\$1,680,047	\$585,880	\$(1,094,167)	(65.1)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$862,505	\$1,264,004	\$184,669	\$(1,079,335)	(85.4)%
Other Charges	\$1,499,828	\$554,644	\$486,380	\$(68,264)	(12.3)%
Interfund Charges	—	—	\$20,000	\$20,000	—%
Total Expenditures / Appropriations	\$2,362,333	\$1,818,648	\$691,049	\$(1,127,599)	(62.0)%
Other Reimbursements	—	—	\$(20,000)	\$(20,000)	—%
Total Reimbursements	—	—	\$(20,000)	\$(20,000)	—%
Net Financing Uses	\$2,362,333	\$1,818,648	\$671,049	\$(1,147,599)	(63.1)%
Revenue					
Taxes	\$78,458	\$78,401	\$79,969	\$1,568	2.0%
Revenue from Use Of Money & Property	\$6,052	\$60,200	\$5,200	\$(55,000)	(91.4)%
Miscellaneous Revenues	\$40,800	—	—	—	—%
Total Revenue	\$125,310	\$138,601	\$85,169	\$(53,432)	(38.6)%
Use of Fund Balance	\$2,237,023	\$1,680,047	\$585,880	\$(1,094,167)	(65.1)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,680,047	\$585,880	\$(1,094,167)	(65.1)%
Use of Fund Balance	\$1,680,047	\$585,880	\$(1,094,167)	(65.1)%

Summary of Changes

The Recommended Budget reflects a \$1,127,599 (62.0%) decrease in total appropriations, \$20,000 (new) increase in reimbursements, \$53,432 (38.6%) decrease in revenues, and \$1,094,167 (65.1%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is primarily due to a decrease in available fund balance as significant planned construction costs for South Watt have been expended within Fiscal Year 2022-23.

The increase in reimbursements is from the Florin Vineyard No. 1 CFD 2016-2 Facilities fund center within the same budget unit to support the Administration fund and will be utilized only if necessary.

The decrease in revenues is due to a reduction in the assumption of interest earnings due to a lower fund balance.

Florin Vineyard Comm Plan

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Florin Vineyard Community Plan	\$54,412	\$1,630,716	\$1,472,428	\$(158,288)	(9.7)%
Total Expenditures / Appropriations	\$54,412	\$1,630,716	\$1,472,428	\$(158,288)	(9.7)%
Total Reimbursements	\$(373)	—	—	—	—%
Net Financing Uses	\$54,039	\$1,630,716	\$1,472,428	\$(158,288)	(9.7)%
Total Revenue	\$172,126	\$117,000	\$25,500	\$(91,500)	(78.2)%
Use of Fund Balance	\$(118,087)	\$1,513,716	\$1,446,928	\$(66,788)	(4.4)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$54,039	\$228,793	\$195,771	\$(33,022)	(14.4)%
Other Charges	—	\$484,430	\$408,898	\$(75,532)	(15.6)%
Interfund Charges	\$373	\$917,493	\$867,759	\$(49,734)	(5.4)%
Total Expenditures / Appropriations	\$54,412	\$1,630,716	\$1,472,428	\$(158,288)	(9.7)%
Other Reimbursements	\$(373)	—	—	—	—%
Total Reimbursements	\$(373)	—	—	—	—%
Net Financing Uses	\$54,039	\$1,630,716	\$1,472,428	\$(158,288)	(9.7)%
Revenue					
Revenue from Use Of Money & Property	\$9,631	\$12,000	\$10,500	\$(1,500)	(12.5)%
Charges for Services	\$162,495	\$105,000	\$15,000	\$(90,000)	(85.7)%
Total Revenue	\$172,126	\$117,000	\$25,500	\$(91,500)	(78.2)%
Use of Fund Balance	\$(118,087)	\$1,513,716	\$1,446,928	\$(66,788)	(4.4)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,513,716	\$1,446,928	\$(66,788)	(4.4)%
Use of Fund Balance	\$1,513,716	\$1,446,928	\$(66,788)	(4.4)%

Summary of Changes

The Recommended Budget reflects a \$158,288 (9.7%) decrease in total appropriations, \$91,500 (78.2%) decrease in revenues, and \$66,788 (4.4%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in available fund balance and a decrease in anticipated revenues.

The decrease in revenues is due to a reduction in the assumptions of development fee revenue and interest income earnings.

Laguna Community Facilities District

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Laguna CFD	\$19,129	\$318,999	\$302,265	\$(16,734)	(5.2)%
Total Expenditures / Appropriations	\$19,129	\$318,999	\$302,265	\$(16,734)	(5.2)%
Net Financing Uses	\$19,129	\$318,999	\$302,265	\$(16,734)	(5.2)%
Total Revenue	\$2,067	\$3,000	\$3,000	—	—%
Use of Fund Balance	\$17,062	\$315,999	\$299,265	\$(16,734)	(5.3)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$19,129	\$100,000	\$100,000	—	—%
Other Charges	—	\$218,999	\$202,265	\$(16,734)	(7.6)%
Total Expenditures / Appropriations	\$19,129	\$318,999	\$302,265	\$(16,734)	(5.2)%
Net Financing Uses	\$19,129	\$318,999	\$302,265	\$(16,734)	(5.2)%
Revenue					
Revenue from Use Of Money & Property	\$2,067	\$3,000	\$3,000	—	—%
Total Revenue	\$2,067	\$3,000	\$3,000	—	—%
Use of Fund Balance	\$17,062	\$315,999	\$299,265	\$(16,734)	(5.3)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$315,999	\$299,265	\$(16,734)	(5.3)%
Use of Fund Balance	\$315,999	\$299,265	\$(16,734)	(5.3)%

Summary of Changes

The Recommended Budget reflects a \$16,734 (5.2%) decrease in total appropriations and a \$16,734 (5.3%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a lower fund balance carryover.

Laguna Crk/Elliott Rch CFD No. 1

Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$102,514	\$3,861,734	\$3,786,318	\$(75,416)	(2.0)%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$113,842	\$1,918,456	\$1,825,690	\$(92,766)	(4.8)%
Total Expenditures / Appropriations	\$216,357	\$5,780,190	\$5,612,008	\$(168,182)	(2.9)%
Net Financing Uses	\$216,357	\$5,780,190	\$5,612,008	\$(168,182)	(2.9)%
Total Revenue	\$2,236,162	\$18,000	\$18,000	—	—%
Use of Fund Balance	\$(2,019,806)	\$5,762,190	\$5,594,008	\$(168,182)	(2.9)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$216,357	\$3,315,190	\$3,145,008	\$(170,182)	(5.1)%
Other Charges	—	\$2,465,000	\$2,467,000	\$2,000	0.1%
Total Expenditures / Appropriations	\$216,357	\$5,780,190	\$5,612,008	\$(168,182)	(2.9)%
Net Financing Uses	\$216,357	\$5,780,190	\$5,612,008	\$(168,182)	(2.9)%
Revenue					
Taxes	\$365,674	—	—	—	—%
Revenue from Use Of Money & Property	\$8,357	\$18,000	\$18,000	—	—%
Miscellaneous Revenues	\$1,862,131	—	—	—	—%
Total Revenue	\$2,236,162	\$18,000	\$18,000	—	—%
Use of Fund Balance	\$(2,019,806)	\$5,762,190	\$5,594,008	\$(168,182)	(2.9)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$5,762,190	\$5,594,008	\$(168,182)	(2.9)%
Use of Fund Balance	\$5,762,190	\$5,594,008	\$(168,182)	(2.9)%

Summary of Changes

The Recommended Budget reflects a \$168,182 (2.9%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower available fund balance carryover.

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

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$102,514	\$2,546,734	\$2,469,318	\$(77,416)	(3.0)%
Other Charges	—	\$1,315,000	\$1,317,000	\$2,000	0.2%
Total Expenditures / Appropriations	\$102,514	\$3,861,734	\$3,786,318	\$(75,416)	(2.0)%
Net Financing Uses	\$102,514	\$3,861,734	\$3,786,318	\$(75,416)	(2.0)%
Revenue					
Taxes	\$33,976	—	—	—	—%
Revenue from Use Of Money & Property	\$5,882	\$15,000	\$15,000	—	—%
Miscellaneous Revenues	\$1,847,982	—	—	—	—%
Total Revenue	\$1,887,839	\$15,000	\$15,000	—	—%
Use of Fund Balance	\$(1,785,325)	\$3,846,734	\$3,771,318	\$(75,416)	(2.0)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$3,846,734	\$3,771,318	\$(75,416)	(2.0)%
Use of Fund Balance	\$3,846,734	\$3,771,318	\$(75,416)	(2.0)%

Summary of Changes

The Recommended Budget reflects a \$75,416 (2.0%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower fund balance carryover.

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

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$113,842	\$768,456	\$675,690	\$(92,766)	(12.1)%
Other Charges	—	\$1,150,000	\$1,150,000	—	—%
Total Expenditures / Appropriations	\$113,842	\$1,918,456	\$1,825,690	\$(92,766)	(4.8)%
Net Financing Uses	\$113,842	\$1,918,456	\$1,825,690	\$(92,766)	(4.8)%
Revenue					
Taxes	\$331,699	—	—	—	—%
Revenue from Use Of Money & Property	\$2,475	\$3,000	\$3,000	—	—%
Miscellaneous Revenues	\$14,149	—	—	—	—%
Total Revenue	\$348,323	\$3,000	\$3,000	—	—%
Use of Fund Balance	\$(234,481)	\$1,915,456	\$1,822,690	\$(92,766)	(4.8)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,915,456	\$1,822,690	\$(92,766)	(4.8)%
Use of Fund Balance	\$1,915,456	\$1,822,690	\$(92,766)	(4.8)%

Summary of Changes

The Recommended Budget reflects a \$92,766 (4.8%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower fund balance carryover.

Laguna Stonelake CFD

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Laguna Stonelake CFD	\$130,970	\$353,692	\$372,407	\$18,715	5.3%
Total Expenditures / Appropriations	\$130,970	\$353,692	\$372,407	\$18,715	5.3%
Net Financing Uses	\$130,970	\$353,692	\$372,407	\$18,715	5.3%
Total Revenue	\$149,992	\$125,250	\$125,000	\$(250)	(0.2)%
Use of Fund Balance	\$(19,022)	\$228,442	\$247,407	\$18,965	8.3%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$130,970	\$352,692	\$371,407	\$18,715	5.3%
Other Charges	—	\$1,000	\$1,000	—	—%
Total Expenditures / Appropriations	\$130,970	\$353,692	\$372,407	\$18,715	5.3%
Net Financing Uses	\$130,970	\$353,692	\$372,407	\$18,715	5.3%
Revenue					
Taxes	\$148,482	\$120,250	\$120,000	\$(250)	(0.2)%
Revenue from Use Of Money & Property	\$1,510	\$5,000	\$5,000	—	—%
Total Revenue	\$149,992	\$125,250	\$125,000	\$(250)	(0.2)%
Use of Fund Balance	\$(19,022)	\$228,442	\$247,407	\$18,965	8.3%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$228,442	\$247,407	\$18,965	8.3%
Use of Fund Balance	\$228,442	\$247,407	\$18,965	8.3%

Summary of Changes

The Recommended Budget reflects an \$18,715 (5.3%) increase in total appropriations, \$250 (0.2%) decrease in revenues, and \$18,965 (8.3%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to a greater carryover of available fund balance.

The decrease in revenues is due to a decrease in special tax levy revenues.

Mather Landscape Maint CFD

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Mather Landscape Maintenance CFD	\$161,005	\$521,012	\$514,701	\$(6,311)	(1.2)%
Total Expenditures / Appropriations	\$161,005	\$521,012	\$514,701	\$(6,311)	(1.2)%
Net Financing Uses	\$161,005	\$521,012	\$514,701	\$(6,311)	(1.2)%
Total Revenue	\$147,686	\$165,428	\$172,356	\$6,928	4.2%
Use of Fund Balance	\$13,319	\$355,584	\$342,345	\$(13,239)	(3.7)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$29,522	\$368,679	\$356,349	\$(12,330)	(3.3)%
Other Charges	\$800	\$2,000	\$2,000	—	—%
Interfund Charges	\$130,682	\$150,333	\$156,352	\$6,019	4.0%
Total Expenditures / Appropriations	\$161,005	\$521,012	\$514,701	\$(6,311)	(1.2)%
Net Financing Uses	\$161,005	\$521,012	\$514,701	\$(6,311)	(1.2)%
Revenue					
Taxes	—	\$159,428	\$168,356	\$8,928	5.6%
Revenue from Use Of Money & Property	\$4,096	\$6,000	\$4,000	\$(2,000)	(33.3)%
Charges for Services	\$143,590	—	—	—	—%
Total Revenue	\$147,686	\$165,428	\$172,356	\$6,928	4.2%
Use of Fund Balance	\$13,319	\$355,584	\$342,345	\$(13,239)	(3.7)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$355,584	\$342,345	\$(13,239)	(3.7)%
Use of Fund Balance	\$355,584	\$342,345	\$(13,239)	(3.7)%

Summary of Changes

The Recommended Budget reflects a \$6,311 (1.2%) decrease in total appropriations, \$6,928 (4.2%) increase in revenues, and \$13,239 (3.7%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower available fund balance carryover.

The increase in revenues is due to an increase of special tax assessment revenues.

Mather PFFP

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Mather Public Facilities Financing Plan	\$25,116	\$793,976	\$771,661	\$(22,315)	(2.8)%
Total Expenditures / Appropriations	\$25,116	\$793,976	\$771,661	\$(22,315)	(2.8)%
Net Financing Uses	\$25,116	\$793,976	\$771,661	\$(22,315)	(2.8)%
Total Revenue	\$5,728	\$7,500	\$5,000	\$(2,500)	(33.3)%
Use of Fund Balance	\$19,388	\$786,476	\$766,661	\$(19,815)	(2.5)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$25,116	\$675,426	\$653,111	\$(22,315)	(3.3)%
Other Charges	—	\$118,550	\$118,550	—	—%
Total Expenditures / Appropriations	\$25,116	\$793,976	\$771,661	\$(22,315)	(2.8)%
Net Financing Uses	\$25,116	\$793,976	\$771,661	\$(22,315)	(2.8)%
Revenue					
Revenue from Use Of Money & Property	\$5,728	\$7,500	\$5,000	\$(2,500)	(33.3)%
Total Revenue	\$5,728	\$7,500	\$5,000	\$(2,500)	(33.3)%
Use of Fund Balance	\$19,388	\$786,476	\$766,661	\$(19,815)	(2.5)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$786,476	\$766,661	\$(19,815)	(2.5)%
Use of Fund Balance	\$786,476	\$766,661	\$(19,815)	(2.5)%

Summary of Changes

The Recommended Budget reflects a \$22,315 (2.8%) decrease in total appropriations, \$2,500 (33.3%) decrease in revenues, and \$19,815 (2.5%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to less fund balance available due to Douglas Road project expenditures spent in previous fiscal years.

The decrease in revenues is due to lower anticipated interest earnings based on a lower fund balance.

McClellan CFD 2004-1

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
McClellan Park CFD No. 2004-1	\$156,484	\$906,102	\$941,690	\$35,588	3.9%
Total Expenditures / Appropriations	\$156,484	\$906,102	\$941,690	\$35,588	3.9%
Net Financing Uses	\$156,484	\$906,102	\$941,690	\$35,588	3.9%
Total Revenue	\$330,247	\$163,000	\$163,000	—	—%
Use of Fund Balance	\$(173,762)	\$743,102	\$778,690	\$35,588	4.8%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$156,484	\$539,406	\$564,897	\$25,491	4.7%
Other Charges	—	\$366,696	\$376,793	\$10,097	2.8%
Total Expenditures / Appropriations	\$156,484	\$906,102	\$941,690	\$35,588	3.9%
Net Financing Uses	\$156,484	\$906,102	\$941,690	\$35,588	3.9%
Revenue					
Taxes	\$327,115	\$148,000	\$148,000	—	—%
Revenue from Use Of Money & Property	\$3,132	\$15,000	\$15,000	—	—%
Total Revenue	\$330,247	\$163,000	\$163,000	—	—%
Use of Fund Balance	\$(173,762)	\$743,102	\$778,690	\$35,588	4.8%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$743,102	\$778,690	\$35,588	4.8%
Use of Fund Balance	\$743,102	\$778,690	\$35,588	4.8%

Summary of Changes

The Recommended Budget reflects a \$35,588 (3.9%) increase in total appropriations and a \$35,588 (4.8%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to increased prior year available fund balance.

Metro Air Park 2001 CFD 2000-1

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Metro Air Park 2001 CFD No. 2000-1	\$3,314,998	\$13,096,353	\$48,364,123	\$35,267,770	269.3%
Total Expenditures / Appropriations	\$3,314,998	\$13,096,353	\$48,364,123	\$35,267,770	269.3%
Net Financing Uses	\$3,314,998	\$13,096,353	\$48,364,123	\$35,267,770	269.3%
Total Revenue	\$3,493,314	\$7,356,300	\$2,862,726	\$(4,493,574)	(61.1)%
Use of Fund Balance	\$(178,316)	\$5,740,053	\$45,501,397	\$39,761,344	692.7%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$3,314,508	\$12,883,910	\$13,151,680	\$267,770	2.1%
Other Charges	\$490	\$212,443	\$10,212,443	\$10,000,000	4,707.1%
Interfund Charges	—	—	\$25,000,000	\$25,000,000	—%
Total Expenditures / Appropriations	\$3,314,998	\$13,096,353	\$48,364,123	\$35,267,770	269.3%
Net Financing Uses	\$3,314,998	\$13,096,353	\$48,364,123	\$35,267,770	269.3%
Revenue					
Taxes	\$3,485,559	\$6,821,300	\$2,827,726	\$(3,993,574)	(58.5)%
Revenue from Use Of Money & Property	\$7,755	\$35,000	\$35,000	—	—%
Other Financing Sources	—	\$500,000	—	\$(500,000)	(100.0)%
Total Revenue	\$3,493,314	\$7,356,300	\$2,862,726	\$(4,493,574)	(61.1)%
Use of Fund Balance	\$(178,316)	\$5,740,053	\$45,501,397	\$39,761,344	692.7%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$5,740,053	\$45,501,397	\$39,761,344	692.7%
Use of Fund Balance	\$5,740,053	\$45,501,397	\$39,761,344	692.7%

Summary of Changes

The Recommended Budget reflects a \$35,267,770 (269.3%) increase in total appropriations, \$4,493,574 (61.1%) decrease in revenues, and \$39,761,344 (692.7%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to the use of bond proceeds received in Fiscal Year 2022-23 that will fund construction costs or reimbursements to developers for public facilities that developers have completed and reimbursements to the Metro Air Park Public Facilities Financing Plan (BU 1460000) for projects currently underway or recently completed by the County.

The decrease in revenues is due to lower anticipated special tax revenue due to declining delinquency recoveries as well as a reduction in the special taxes that are available for the supplemental construction funds due to higher debt service allocations from the special taxes.

Metro Air Park Impact Fees

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Metro Air Park Impact Fees	\$6,943,745	\$52,574,375	\$60,232,617	\$7,658,242	14.6%
Total Expenditures / Appropriations	\$6,943,745	\$52,574,375	\$60,232,617	\$7,658,242	14.6%
Total Reimbursements	—	—	\$(25,000,000)	\$(25,000,000)	—%
Net Financing Uses	\$6,943,745	\$52,574,375	\$35,232,617	\$(17,341,758)	(33.0)%
Total Revenue	\$7,272,362	\$30,347,084	\$5,405,000	\$(24,942,084)	(82.2)%
Use of Fund Balance	\$(328,617)	\$22,227,291	\$29,827,617	\$7,600,326	34.2%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$6,943,745	\$32,712,564	\$40,370,806	\$7,658,242	23.4%
Other Charges	—	\$19,861,811	\$19,861,811	—	—%
Total Expenditures / Appropriations	\$6,943,745	\$52,574,375	\$60,232,617	\$7,658,242	14.6%
Other Reimbursements	—	—	\$(25,000,000)	\$(25,000,000)	—%
Total Reimbursements	—	—	\$(25,000,000)	\$(25,000,000)	—%
Net Financing Uses	\$6,943,745	\$52,574,375	\$35,232,617	\$(17,341,758)	(33.0)%
Revenue					
Revenue from Use Of Money & Property	\$254,775	\$205,000	\$205,000	—	—%
Intergovernmental Revenues	—	\$1,940,000	—	\$(1,940,000)	(100.0)%
Charges for Services	\$7,017,587	\$28,202,084	\$5,200,000	\$(23,002,084)	(81.6)%
Total Revenue	\$7,272,362	\$30,347,084	\$5,405,000	\$(24,942,084)	(82.2)%
Use of Fund Balance	\$(328,617)	\$22,227,291	\$29,827,617	\$7,600,326	34.2%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$22,227,291	\$29,827,617	\$7,600,326	34.2%
Use of Fund Balance	\$22,227,291	\$29,827,617	\$7,600,326	34.2%

Summary of Changes

The Recommended Budget reflects a \$7,658,242 (14.6%) increase in total appropriations, \$25,000,000 (new) increase in reimbursements, \$24,949,084 (82.2%) decrease in revenues, and \$7,600,326 (34.2%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to multiple projects and developer reimbursements for the Metro Air Park (MAP) Public Facilities Financing Plan anticipated to use the MAP Impact Fee fund as a source of funding.

The increase in reimbursements is due to a transfer from the Metro Air Park Community Facilities District budget (BU 1390000) for prior project expenses that are eligible for the recently acquired bond proceeds.

The decrease in revenues is due to a decrease in anticipated development fee revenue.

Metro Air Park Services Tax

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Metro Air Park Services Tax	\$93,782	\$904,120	\$995,072	\$90,952	10.1%
Total Expenditures / Appropriations	\$93,782	\$904,120	\$995,072	\$90,952	10.1%
Total Reimbursements	\$(499)	\$(70,276)	\$(70,270)	\$6	(0.0)%
Net Financing Uses	\$93,283	\$833,844	\$924,802	\$90,958	10.9%
Total Revenue	\$98,296	\$139,075	\$185,400	\$46,325	33.3%
Use of Fund Balance	\$(5,013)	\$694,769	\$739,402	\$44,633	6.4%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$45,583	\$786,144	\$867,802	\$81,658	10.4%
Interfund Charges	\$48,199	\$117,976	\$127,270	\$9,294	7.9%
Total Expenditures / Appropriations	\$93,782	\$904,120	\$995,072	\$90,952	10.1%
Other Reimbursements	\$(499)	\$(70,276)	\$(70,270)	\$6	(0.0)%
Total Reimbursements	\$(499)	\$(70,276)	\$(70,270)	\$6	(0.0)%
Net Financing Uses	\$93,283	\$833,844	\$924,802	\$90,958	10.9%
Revenue					
Taxes	—	\$133,070	\$181,900	\$48,830	36.7%
Revenue from Use Of Money & Property	\$4,431	\$6,005	\$3,500	\$(2,505)	(41.7)%
Charges for Services	\$93,865	—	—	—	—%
Total Revenue	\$98,296	\$139,075	\$185,400	\$46,325	33.3%
Use of Fund Balance	\$(5,013)	\$694,769	\$739,402	\$44,633	6.4%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$694,769	\$739,402	\$44,633	6.4%
Use of Fund Balance	\$694,769	\$739,402	\$44,633	6.4%

Summary of Changes

The Recommended Budget reflects a \$90,952 (10.1%) increase in total appropriations, \$6 (0.0%) decrease in reimbursements, \$46,325 (33.3%) increase in revenues, and \$44,633 (6.4%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to increased anticipated expenses for public work services.

The decrease in reimbursements is due to closing one of the cost centers within the Metro Air Park Services Tax budget unit.

The increase in revenues is due to higher special tax revenue levied for services.

North Vineyard Station Specific Plan

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
North Vineyard Station	\$208,089	\$7,117,684	\$6,704,517	\$(413,167)	(5.8)%
Total Expenditures / Appropriations	\$208,089	\$7,117,684	\$6,704,517	\$(413,167)	(5.8)%
Total Reimbursements	—	\$(917,493)	\$(867,759)	\$49,734	(5.4)%
Net Financing Uses	\$208,089	\$6,200,191	\$5,836,758	\$(363,433)	(5.9)%
Total Revenue	\$339,809	\$2,273,000	\$46,000	\$(2,227,000)	(98.0)%
Use of Fund Balance	\$(131,720)	\$3,927,191	\$5,790,758	\$1,863,567	47.5%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$208,089	\$4,680,933	\$4,352,681	\$(328,252)	(7.0)%
Other Charges	—	\$1,866,751	\$1,857,751	\$(9,000)	(0.5)%
Interfund Charges	—	\$570,000	\$494,085	\$(75,915)	(13.3)%
Total Expenditures / Appropriations	\$208,089	\$7,117,684	\$6,704,517	\$(413,167)	(5.8)%
Other Reimbursements	—	\$(917,493)	\$(867,759)	\$49,734	(5.4)%
Total Reimbursements	—	\$(917,493)	\$(867,759)	\$49,734	(5.4)%
Net Financing Uses	\$208,089	\$6,200,191	\$5,836,758	\$(363,433)	(5.9)%
Revenue					
Revenue from Use Of Money & Property	\$24,747	\$33,000	\$16,000	\$(17,000)	(51.5)%
Charges for Services	\$315,062	\$2,240,000	\$30,000	\$(2,210,000)	(98.7)%
Total Revenue	\$339,809	\$2,273,000	\$46,000	\$(2,227,000)	(98.0)%
Use of Fund Balance	\$(131,720)	\$3,927,191	\$5,790,758	\$1,863,567	47.5%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$3,927,191	\$5,790,758	\$1,863,567	47.5%
Use of Fund Balance	\$3,927,191	\$5,790,758	\$1,863,567	47.5%

Summary of Changes

The Recommended Budget reflects a \$413,167 (5.8%) decrease in total appropriations, \$49,734 (5.4%) decrease in reimbursements, \$2,227,000 (98.0%) decrease in revenues, and \$1,863,567 (47.5%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in available fund balance for planned reimbursements.

The decrease in reimbursements is due to a reduction in planned reimbursements for the Gerber Road projects. As costs are reimbursed, the total planned support from the Florin Vineyard Community Plan (BU1450000) will be reached.

The decrease in revenues is due to lower anticipated interest income and development fee revenues primarily from full recognition in Fiscal Year 2022-23 of all prior collected North Vineyard Library Impact Fees collected until the Countywide Library Impact Fee was developed.

North Vineyard Station CFDs

Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
North Vineyard Station CFD #1	\$101,491	\$1,895,211	\$2,425,480	\$530,269	28.0%
North Vineyard Station CFD #2	\$2,350,837	\$3,059,763	\$3,037,635	\$(22,128)	(0.7)%
Total Expenditures / Appropriations	\$2,452,328	\$4,954,974	\$5,463,115	\$508,141	10.3%
Net Financing Uses	\$2,452,328	\$4,954,974	\$5,463,115	\$508,141	10.3%
Total Revenue	\$(476,852)	\$974,446	\$918,746	\$(55,700)	(5.7)%
Use of Fund Balance	\$2,929,180	\$3,980,528	\$4,544,369	\$563,841	14.2%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$305,041	\$1,398,457	\$1,883,792	\$485,335	34.7%
Other Charges	\$2,147,287	\$3,556,517	\$3,579,323	\$22,806	0.6%
Total Expenditures / Appropriations	\$2,452,328	\$4,954,974	\$5,463,115	\$508,141	10.3%
Net Financing Uses	\$2,452,328	\$4,954,974	\$5,463,115	\$508,141	10.3%
Revenue					
Taxes	\$859,785	\$863,446	\$814,246	\$(49,200)	(5.7)%
Revenue from Use Of Money & Property	\$18,635	\$111,000	\$104,500	\$(6,500)	(5.9)%
Miscellaneous Revenues	\$(1,355,271)	—	—	—	—%
Total Revenue	\$(476,852)	\$974,446	\$918,746	\$(55,700)	(5.7)%
Use of Fund Balance	\$2,929,180	\$3,980,528	\$4,544,369	\$563,841	14.2%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$3,980,528	\$4,544,369	\$563,841	14.2%
Use of Fund Balance	\$3,980,528	\$4,544,369	\$563,841	14.2%

Summary of Changes

The Recommended Budget reflects a \$508,141 (10.3%) increase in total appropriations, \$55,700 (5.7%) decrease in revenues, and \$563,841 (14.2%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in fund balance available for reimbursements to developer for eligible facilities and for public facilities that will be improved by the County Department of Transportation.

The decrease in revenues is due to a decrease in special taxes revenue.

North Vineyard Station CFD #1

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$101,491	\$1,105,395	\$1,635,480	\$530,085	48.0%
Other Charges	—	\$789,816	\$790,000	\$184	0.0%
Total Expenditures / Appropriations	\$101,491	\$1,895,211	\$2,425,480	\$530,269	28.0%
Net Financing Uses	\$101,491	\$1,895,211	\$2,425,480	\$530,269	28.0%
Revenue					
Taxes	\$701,342	\$680,036	\$703,929	\$23,893	3.5%
Revenue from Use Of Money & Property	\$5,564	\$7,500	\$1,000	\$(6,500)	(86.7)%
Miscellaneous Revenues	\$(1,355,271)	—	—	—	—%
Total Revenue	\$(648,365)	\$687,536	\$704,929	\$17,393	2.5%
Use of Fund Balance	\$749,856	\$1,207,675	\$1,720,551	\$512,876	42.5%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,207,675	\$1,720,551	\$512,876	42.5%
Use of Fund Balance	\$1,207,675	\$1,720,551	\$512,876	42.5%

Summary of Changes

The Recommended Budget reflects a \$530,269 (28.0%) increase in total appropriations, \$17,393 (2.5%) increase in revenues, and \$512,876 (42.5%) increase in use of fund balance from the prior year Adopted Budget.

The increase in appropriations is due to an increase in expenses associated with Waterman Road Improvements.

The increase in revenues is due to a slight increase to special tax revenue in North Vineyard CFD No.1 Facilities (Fund Center 1440002).

North Vineyard Station CFD #2

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$203,550	\$293,062	\$248,312	\$(44,750)	(15.3)%
Other Charges	\$2,147,287	\$2,766,701	\$2,789,323	\$22,622	0.8%
Total Expenditures / Appropriations	\$2,350,837	\$3,059,763	\$3,037,635	\$(22,128)	(0.7)%
Net Financing Uses	\$2,350,837	\$3,059,763	\$3,037,635	\$(22,128)	(0.7)%
Revenue					
Taxes	\$158,443	\$183,410	\$110,317	\$(73,093)	(39.9)%
Revenue from Use Of Money & Property	\$13,071	\$103,500	\$103,500	—	—%
Total Revenue	\$171,514	\$286,910	\$213,817	\$(73,093)	(25.5)%
Use of Fund Balance	\$2,179,323	\$2,772,853	\$2,823,818	\$50,965	1.8%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$2,772,853	\$2,823,818	\$50,965	1.8%
Use of Fund Balance	\$2,772,853	\$2,823,818	\$50,965	1.8%

Summary of Changes

The Recommended Budget reflects a \$22,128 (0.7%) decrease in total appropriations, \$73,093 (25.5%) decrease in revenues, and \$50,965 (1.8%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in appropriations is due to a decrease in anticipated expenses for public works services.

The decrease in revenues is due to a decrease to special tax revenue.

Park Meadows CFD-Bond Proceeds

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Park Meadows CFD	\$63,128	\$172,085	\$186,861	\$14,776	8.6%
Total Expenditures / Appropriations	\$63,128	\$172,085	\$186,861	\$14,776	8.6%
Net Financing Uses	\$63,128	\$172,085	\$186,861	\$14,776	8.6%
Total Revenue	\$74,908	\$73,500	\$72,000	\$(1,500)	(2.0)%
Use of Fund Balance	\$(11,779)	\$98,585	\$114,861	\$16,276	16.5%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$63,128	\$172,085	\$186,861	\$14,776	8.6%
Total Expenditures / Appropriations	\$63,128	\$172,085	\$186,861	\$14,776	8.6%
Net Financing Uses	\$63,128	\$172,085	\$186,861	\$14,776	8.6%
Revenue					
Taxes	\$73,762	\$70,000	\$70,000	—	—%
Revenue from Use Of Money & Property	\$1,146	\$3,500	\$2,000	\$(1,500)	(42.9)%
Total Revenue	\$74,908	\$73,500	\$72,000	\$(1,500)	(2.0)%
Use of Fund Balance	\$(11,779)	\$98,585	\$114,861	\$16,276	16.5%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$98,585	\$114,861	\$16,276	16.5%
Use of Fund Balance	\$98,585	\$114,861	\$16,276	16.5%

Summary of Changes

The Recommended Budget reflects a \$14,776 (8.6%) increase in total appropriations, \$1,500 (2.0%) decrease in revenues, and \$16,276 (16.5%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in available fund balance.

The decrease in revenues is due to a decrease of anticipated interest income.

Vineyard Public Facilities Financing Plan

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Vineyard	\$7,236,944	\$12,659,301	\$9,995,725	\$(2,663,576)	(21.0)%
Total Expenditures / Appropriations	\$7,236,944	\$12,659,301	\$9,995,725	\$(2,663,576)	(21.0)%
Net Financing Uses	\$7,236,944	\$12,659,301	\$9,995,725	\$(2,663,576)	(21.0)%
Total Revenue	\$5,798,262	\$5,854,011	\$4,209,309	\$(1,644,702)	(28.1)%
Use of Fund Balance	\$1,438,682	\$6,805,290	\$5,786,416	\$(1,018,874)	(15.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$7,236,944	\$12,209,301	\$9,545,725	\$(2,663,576)	(21.8)%
Other Charges	—	\$450,000	\$450,000	—	—%
Total Expenditures / Appropriations	\$7,236,944	\$12,659,301	\$9,995,725	\$(2,663,576)	(21.0)%
Net Financing Uses	\$7,236,944	\$12,659,301	\$9,995,725	\$(2,663,576)	(21.0)%
Revenue					
Revenue from Use Of Money & Property	\$154,875	\$105,000	\$75,000	\$(30,000)	(28.6)%
Intergovernmental Revenues	\$5,001,673	\$4,166,427	\$3,791,725	\$(374,702)	(9.0)%
Charges for Services	\$641,714	\$1,582,584	\$342,584	\$(1,240,000)	(78.4)%
Total Revenue	\$5,798,262	\$5,854,011	\$4,209,309	\$(1,644,702)	(28.1)%
Use of Fund Balance	\$1,438,682	\$6,805,290	\$5,786,416	\$(1,018,874)	(15.0)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$6,805,290	\$5,786,416	\$(1,018,874)	(15.0)%
Use of Fund Balance	\$6,805,290	\$5,786,416	\$(1,018,874)	(15.0)%

Summary of Changes

The Recommended Budget reflects a \$2,663,576 (21.0%) decrease in total appropriations, \$1,644,702 (28.1%) decrease in revenues, and \$1,018,874 (15.0%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a reduction in available resources due to significant planned spending on the Elk Grove – Florin Road Bridge and Road Expansion projects in FY 2022-23.

The decrease in revenues is due to decreased anticipated Statewide Community Infrastructure Program revenue, which allows programs to be reimbursed for project expenditures from prepaid development impact fees, and State and Federal Reimbursement for the Elk Grove – Florin Road Bridge and Road Expansion projects due to claims received in FY 2022-23. The full amount of eligible reimbursements were budgeted once available and will continue to decline as reimbursement claims are received as planned.

Financing-Transfers/Reimbursement

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
General Fund Transfers to Other County Funds	\$42,947,532	\$67,298,275	\$4,854,293	\$(62,443,982)	(92.8)%
Total Expenditures / Appropriations	\$42,947,532	\$67,298,275	\$4,854,293	\$(62,443,982)	(92.8)%
Net Financing Uses	\$42,947,532	\$67,298,275	\$4,854,293	\$(62,443,982)	(92.8)%
Total Revenue	—	\$34,839,640	—	\$(34,839,640)	(100.0)%
Net County Cost	\$42,947,532	\$32,458,635	\$4,854,293	\$(27,604,342)	(85.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$42,947,532	\$67,298,275	\$4,854,293	\$(62,443,982)	(92.8)%
Total Expenditures / Appropriations	\$42,947,532	\$67,298,275	\$4,854,293	\$(62,443,982)	(92.8)%
Net Financing Uses	\$42,947,532	\$67,298,275	\$4,854,293	\$(62,443,982)	(92.8)%
Revenue					
Intergovernmental Revenues	—	\$34,839,640	—	\$(34,839,640)	(100.0)%
Total Revenue	—	\$34,839,640	—	\$(34,839,640)	(100.0)%
Net County Cost	\$42,947,532	\$32,458,635	\$4,854,293	\$(27,604,342)	(85.0)%

Summary of Changes

The Recommended Budget reflects a \$62,443,982 (92.8%) decrease in total appropriations, \$34,839,640 (100.0%) decrease in revenues, and \$27,604,342 (85.0%) decrease in Net County Cost from the prior year Adopted Budget.

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

The net decrease in total appropriations is due to:

- A reduction in one-time transfers for the following:
 - \$34,739,640 to the Road Fund, Parks Construction, and Capital Construction Fund for American Rescue Plan Act (ARPA) Phase Two Revenue Replacement projects.

- o \$20,000,000 to the Road Fund for Pavement Maintenance projects.
- o \$3,100,000 to the Neighborhood Revitalization Fund for neighborhood improvement initiatives and Mack Road partnership.
- o \$1,270,630 to General Services for security services at the 700 H Street Building.
- o \$1,000,000 to the Solid Waste Authority for homeless encampment debris removal.
- o \$730,745 to the Landscape Maintenance District for the Walerga Sound Wall project.
- o \$450,000 to Parks Construction for Ranch facilities improvements.
- o \$416,826 to the Capital Construction Fund for Stay Safe Communities.
- o \$32,000 to the Department of Transportation for the Carmichael Park Wall Mural.
- A \$719,758 reduction in the transfer to the Transient-Occupancy Tax (TOT) Fund due to the TOT Fund having a higher fund balance.
- A \$15,617 increase in the transfer to the Environmental Management Department for the Hazardous Materials Response contract.

The decrease in revenues is due to a reduction in one-time revenue replacement funds from the ARPA Phase Two funding allocation.

Fixed Asset Revolving

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Fixed Asset Financing Program	\$3,830,485	\$3,838,270	\$3,836,520	\$(1,750)	(0.0)%
Total Expenditures / Appropriations	\$3,830,485	\$3,838,270	\$3,836,520	\$(1,750)	(0.0)%
Net Financing Uses	\$3,830,485	\$3,838,270	\$3,836,520	\$(1,750)	(0.0)%
Total Revenue	\$3,828,000	\$3,832,750	\$3,831,000	\$(1,750)	(0.0)%
Use of Fund Balance	\$2,485	\$5,520	\$5,520	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$7,955	\$5,520	\$5,520	—	—%
Equipment	\$(5,470)	—	—	—	—%
Interfund Charges	\$3,828,000	\$3,832,750	\$3,831,000	\$(1,750)	(0.0)%
Total Expenditures / Appropriations	\$3,830,485	\$3,838,270	\$3,836,520	\$(1,750)	(0.0)%
Net Financing Uses	\$3,830,485	\$3,838,270	\$3,836,520	\$(1,750)	(0.0)%
Revenue					
Miscellaneous Revenues	\$3,828,000	\$3,832,750	\$3,831,000	\$(1,750)	(0.0)%
Total Revenue	\$3,828,000	\$3,832,750	\$3,831,000	\$(1,750)	(0.0)%
Use of Fund Balance	\$2,485	\$5,520	\$5,520	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$5,520	\$5,520	—	—%
Use of Fund Balance	\$5,520	\$5,520	—	—%

Summary of Changes

The Recommended Budget reflects a \$1,750 (0.0%) decrease in total appropriations and revenues from the prior year Adopted Budget.

The decrease in total appropriations is due to a slight decrease in funds required to cover debt service.

The decrease in revenues is due to a slight decrease in funds expected to be recovered from the Interagency Procurement budget (BU 9030000) to cover debt service.

Interagency Procurement

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Interagency Procurement	\$3,828,000	\$3,840,448	\$3,831,003	\$(9,445)	(0.2)%
Total Expenditures / Appropriations	\$3,828,000	\$3,840,448	\$3,831,003	\$(9,445)	(0.2)%
Total Reimbursements	\$(2,604,657)	\$(2,665,272)	\$(2,654,755)	\$10,517	(0.4)%
Net Financing Uses	\$1,223,343	\$1,175,176	\$1,176,248	\$1,072	0.1%
Total Revenue	\$1,175,174	\$1,165,610	\$1,165,612	\$2	0.0%
Use of Fund Balance	\$48,169	\$9,566	\$10,636	\$1,070	11.2%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$4,142	\$3	\$(4,139)	(99.9)%
Other Charges	\$3,828,000	\$3,836,306	\$3,831,000	\$(5,306)	(0.1)%
Total Expenditures / Appropriations	\$3,828,000	\$3,840,448	\$3,831,003	\$(9,445)	(0.2)%
Other Reimbursements	\$(2,604,657)	\$(2,665,272)	\$(2,654,755)	\$10,517	(0.4)%
Total Reimbursements	\$(2,604,657)	\$(2,665,272)	\$(2,654,755)	\$10,517	(0.4)%
Net Financing Uses	\$1,223,343	\$1,175,176	\$1,176,248	\$1,072	0.1%
Revenue					
Revenue from Use Of Money & Property	\$330,358	—	\$1,165,612	\$1,165,612	—%
Charges for Services	\$844,817	\$1,165,610	—	\$(1,165,610)	(100.0)%
Total Revenue	\$1,175,174	\$1,165,610	\$1,165,612	\$2	0.0%
Use of Fund Balance	\$48,169	\$9,566	\$10,636	\$1,070	11.2%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$9,566	\$10,636	\$1,070	11.2%
Use of Fund Balance	\$9,566	\$10,636	\$1,070	11.2%

Summary of Changes

The Recommended Budget reflects a \$9,445 (0.2%) decrease in total appropriations, \$10,517 (0.4%) decrease in reimbursements, \$2 (0.0%) increase in revenues, and \$1,070 (11.2%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a slight decrease in the amount required to cover debt service.

The decrease in reimbursements is due to a slight increase in fund balance available to cover debt service. In this fiscal year, the reimbursement will come from the Non-Departmental Costs/General Fund budget (BU 5770000).

The negligible increase in revenues is due to an increase in the amount of funds to be recovered from interagency loan repayments as planned.

Neighborhood Revitalization

Budget Unit Functions & Responsibilities

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

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

Goals

- Provide funding for revitalization and community enhancement activities.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Affordable Housing	—	\$330,037	\$330,037	—	—%
Neighborhood Revitalization - Redevelopment	—	\$366,981	\$366,981	—	—%
Neighborhood Revitalization - Unrestricted	—	\$3,861,369	\$3,761,369	\$(100,000)	(2.6)%
Total Expenditures / Appropriations	—	\$4,558,387	\$4,458,387	\$(100,000)	(2.2)%
Total Reimbursements	\$(500,000)	\$(3,100,000)	—	\$3,100,000	(100.0)%
Net Financing Uses	\$(500,000)	\$1,458,387	\$4,458,387	\$3,000,000	205.7%
Total Revenue	\$779	—	—	—	—%
Use of Fund Balance	\$(500,779)	\$1,458,387	\$4,458,387	\$3,000,000	205.7%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$4,558,387	\$4,128,387	\$(430,000)	(9.4)%
Interfund Charges	—	—	\$330,000	\$330,000	—%
Total Expenditures / Appropriations	—	\$4,558,387	\$4,458,387	\$(100,000)	(2.2)%
Other Reimbursements	\$(500,000)	\$(3,100,000)	—	\$3,100,000	(100.0)%
Total Reimbursements	\$(500,000)	\$(3,100,000)	—	\$3,100,000	(100.0)%
Net Financing Uses	\$(500,000)	\$1,458,387	\$4,458,387	\$3,000,000	205.7%
Revenue					
Miscellaneous Revenues	\$779	—	—	—	—%
Total Revenue	\$779	—	—	—	—%
Use of Fund Balance	\$(500,779)	\$1,458,387	\$4,458,387	\$3,000,000	205.7%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,458,387	\$4,458,387	\$3,000,000	205.7%
Use of Fund Balance	\$1,458,387	\$4,458,387	\$3,000,000	205.7%

Summary of Changes

The Recommended Budget reflects a \$100,000 (2.2%) decrease in total appropriations, \$3,100,000 (100.0%) decrease in reimbursements, and \$3,000,000 (205.7%) increase in use of fund balance from the prior year Adopted Budget.

Appropriations for some programs in this budget unit are matched to available funding. Total appropriations have decreased due to a one time prior year contract with Mack Road Partnership for the purchase of a community center.

Reimbursements have decreased due to a one-time prior year General Fund transfer for the Mack Road Partnership contract and funding for a Neighborhood Improvement Initiative to target blighted communities.

Affordable Housing

Program Overview

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

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$330,037	\$330,037	—	—%
Total Expenditures / Appropriations	—	\$330,037	\$330,037	—	—%
Net Financing Uses	—	\$330,037	\$330,037	—	—%
Revenue					
Miscellaneous Revenues	\$779	—	—	—	—%
Total Revenue	\$779	—	—	—	—%
Use of Fund Balance	\$(779)	\$330,037	\$330,037	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$330,037	\$330,037	—	—%
Use of Fund Balance	\$330,037	\$330,037	—	—%

Summary of Changes

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

Appropriations are available for eligible projects yet to be identified.

Neighborhood Revitalization - Redevelopment

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$366,981	\$366,981	—	—%
Total Expenditures / Appropriations	—	\$366,981	\$366,981	—	—%
Net Financing Uses	—	\$366,981	\$366,981	—	—%
Use of Fund Balance	—	\$366,981	\$366,981	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$366,981	\$366,981	—	—%
Use of Fund Balance	\$366,981	\$366,981	—	—%

Summary of Changes

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

Appropriations are available for eligible projects yet to be identified.

Neighborhood Revitalization - Unrestricted

Program Overview

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

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$3,861,369	\$3,431,369	\$(430,000)	(11.1)%
Interfund Charges	—	—	\$330,000	\$330,000	—%
Total Expenditures / Appropriations	—	\$3,861,369	\$3,761,369	\$(100,000)	(2.6)%
Other Reimbursements	\$(500,000)	\$(3,100,000)	—	\$3,100,000	(100.0)%
Total Reimbursements	\$(500,000)	\$(3,100,000)	—	\$3,100,000	(100.0)%
Net Financing Uses	\$(500,000)	\$761,369	\$3,761,369	\$3,000,000	394.0%
Use of Fund Balance	\$(500,000)	\$761,369	\$3,761,369	\$3,000,000	394.0%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$761,369	\$3,761,369	\$3,000,000	394.0%
Use of Fund Balance	\$761,369	\$3,761,369	\$3,000,000	394.0%

Summary of Changes

The Recommended Budget reflects a \$100,000 (2.6%) decrease in total appropriations, \$3,100,000 (100.0%) decrease in reimbursements, and \$3,000,000 (394.0%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a one time prior year contract with Mack Road Partnership for the purchase of a community center.

The decrease in reimbursements is due to one-time prior year General Fund transfers for the Mack Road Partnership contract and funding for a Neighborhood Improvement Initiative to target blighted communities.

Non-Departmental Costs/General Fund

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Non-Departmental Costs/General Fund	\$36,056,254	\$24,738,023	\$25,058,032	\$320,009	1.3%
Total Expenditures / Appropriations	\$36,056,254	\$24,738,023	\$25,058,032	\$320,009	1.3%
Net Financing Uses	\$36,056,254	\$24,738,023	\$25,058,032	\$320,009	1.3%
Net County Cost	\$36,056,254	\$24,738,023	\$25,058,032	\$320,009	1.3%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,799	\$2,500	\$2,500	—	—%
Services & Supplies	\$18,339,235	\$15,847,119	\$16,065,705	\$218,586	1.4%
Other Charges	\$13,470,803	\$2,570,917	\$2,380,980	\$(189,937)	(7.4)%
Interfund Charges	\$391,530	\$2,284,078	\$2,891,250	\$607,172	26.6%
Intrafund Charges	\$3,851,888	\$4,033,409	\$3,717,597	\$(315,812)	(7.8)%
Total Expenditures / Appropriations	\$36,056,254	\$24,738,023	\$25,058,032	\$320,009	1.3%
Net Financing Uses	\$36,056,254	\$24,738,023	\$25,058,032	\$320,009	1.3%
Net County Cost	\$36,056,254	\$24,738,023	\$25,058,032	\$320,009	1.3%

Summary of Changes

The Recommended Budget reflects a \$320,009 (1.3%) increase in total appropriations and Net County Cost from the prior year Adopted Budget.

The increase in total appropriations and Net County Cost is primarily due to:

- Anticipated increases in debt service costs for the Interagency Procurement Fund (903000BU).
- Recommended growth detailed later in this section.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Non-Departmental Costs/General Fund	200,000	—	—	200,000	—

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Non-Departmental Costs - Organizational Cultural Change	200,000	—	—	200,000	—

Continue to contract with a consultant to develop organizational cultural change efforts to transform the existing work culture into an ideal, constructive culture that sets clear goals for achievement, provides clear expectations for empowerment, and develops team-based cooperation expectations for the County. The first step in the process entailed an employee survey, which provided the County with a baseline for its current organizational culture and helped create a vision and plan moving forward. The next step requires developing a plan tailored to the County’s organizational and performance needs and aligning leadership around a common vision and goals.

Non-Departmental Revenues/General Fund

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
General Purpose Financing Revenues	\$(963,900)	—	—	—	—%
Total Expenditures / Appropriations	\$(963,900)	—	—	—	—%
Total Reimbursements	\$(15,343,494)	\$(13,378,717)	\$(14,382,121)	\$(1,003,404)	7.5%
Net Financing Uses	\$(16,307,395)	\$(13,378,717)	\$(14,382,121)	\$(1,003,404)	7.5%
Total Revenue	\$786,842,458	\$812,355,296	\$856,102,153	\$43,746,857	5.4%
Net County Cost	\$(803,149,853)	\$(825,734,013)	\$(870,484,274)	\$(44,750,261)	(5.4)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$(963,900)	—	—	—	—%
Total Expenditures / Appropriations	\$(963,900)	—	—	—	—%
Other Reimbursements	\$(15,343,494)	\$(13,378,717)	\$(14,382,121)	\$(1,003,404)	7.5%
Total Reimbursements	\$(15,343,494)	\$(13,378,717)	\$(14,382,121)	\$(1,003,404)	7.5%
Net Financing Uses	\$(16,307,395)	\$(13,378,717)	\$(14,382,121)	\$(1,003,404)	7.5%
Revenue					
Taxes	\$724,677,563	\$760,806,249	\$805,612,483	\$44,806,234	5.9%
Licenses, Permits & Franchises	\$5,732,396	\$4,525,780	\$4,525,780	—	—%
Fines, Forfeitures & Penalties	\$5,867,774	\$7,500,000	\$8,000,000	\$500,000	6.7%
Revenue from Use Of Money & Property	\$2,951,642	\$2,200,000	\$2,200,000	—	—%
Intergovernmental Revenues	\$37,452,326	\$29,923,246	\$33,037,765	\$3,114,519	10.4%
Charges for Services	\$265	—	—	—	—%
Miscellaneous Revenues	\$10,160,492	\$7,400,021	\$2,726,125	\$(4,673,896)	(63.2)%
Total Revenue	\$786,842,458	\$812,355,296	\$856,102,153	\$43,746,857	5.4%
Net County Cost	\$(803,149,853)	\$(825,734,013)	\$(870,484,274)	\$(44,750,261)	(5.4)%

Summary of Changes

The Recommended Budget reflects a \$1,003,404 (7.5%) increase in reimbursements, \$43,746,857 (5.4%) increase in revenues, and \$44,750,261 (5.4%) increase in the amount of discretionary resources available to help fund Net County Cost from the prior year Adopted Budget.

The increase in reimbursements is due to a \$1 million increase in Operating Transfer-In from the Teeter Plan to the General Fund.

The net increase in revenues is primarily due to:

- A \$36.9 million (6.9%) 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.
- A \$4.5 million (3.1%) estimated increase in Sales and Use Tax revenue.
- A \$3.6 million (48.2%) increase in Intergovernmental Revenues due to AB 1869 and AB199 backfill intended to address counties’ revenue losses from the elimination of various criminal justice administrative fees and Year 1 payment under the Memorandum of Understanding with the Wilton Rancheria Tribe to mitigate expected impacts from its casino resort.

This budget unit shows a negative Net County Cost of \$870,484,274, which reflects the amount of discretionary revenue and reimbursements available to help fund Net County Cost.

2004 Pension Obligation Bond-Debt Service

Budget Unit Functions & Responsibilities

This **2004 Pension Obligation Bond-Debt Service** budget unit provides for the appropriations for the annual debt service and related financial services costs for the County of Sacramento Taxable Pension Funding Bonds Series 2004 approved by the Board of Supervisors on June 15, 2004, by Resolution Number 2004-0784. The bonds were sold in June 2004 and closed in July 2004. The proceeds from the bond issue were utilized to pay a portion of the estimated Unfunded Accrued Actuarial Liability (UAAL) as of July 1, 2004, owed by the County to the Sacramento County Employees' Retirement System (SCERS) as of July 1, 2004. The UAAL was incurred as a result of labor agreements which provided for enhanced retirement benefits for County employees and negative investment returns by the system during Fiscal Year 2002-03. The bonds were issued as Convertible Auction Rate Securities (CARS), Series 2004C-1 (\$324,582,426.50), 2004C-2 (\$39,147,165.75) and 2004C-3 (\$62,401,528). CARS were a structure that combined the debt service deferral feature of Capital Appreciation Bonds (CABS) with Auction Rate Securities. The CARS paid no debt service until 2006, when they incrementally converted to conventional Auction Rate Securities. At each conversion date (July 10, 2006, 2009 and 2014) the County had the ability to call and pay down any amount of the CARS. The County also had the ability to direct the re-marketing agents to sell the converted CARS in any one of several interest rate modes.

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

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

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
2004 Pension Obligation Bond - Debt Service	\$48,721,455	\$51,881,859	\$52,948,493	\$1,066,634	2.1%
Total Expenditures / Appropriations	\$48,721,455	\$51,881,859	\$52,948,493	\$1,066,634	2.1%
Net Financing Uses	\$48,721,455	\$51,881,859	\$52,948,493	\$1,066,634	2.1%
Total Revenue	\$49,015,828	\$49,740,224	\$51,487,358	\$1,747,134	3.5%
Use of Fund Balance	\$(294,373)	\$2,141,635	\$1,461,135	\$(680,500)	(31.8)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$598,476	\$2,336,635	\$1,656,135	\$(680,500)	(29.1)%
Other Charges	\$48,122,979	\$49,545,224	\$51,292,358	\$1,747,134	3.5%
Total Expenditures / Appropriations	\$48,721,455	\$51,881,859	\$52,948,493	\$1,066,634	2.1%
Net Financing Uses	\$48,721,455	\$51,881,859	\$52,948,493	\$1,066,634	2.1%
Revenue					
Revenue from Use Of Money & Property	\$49,015,828	\$49,740,224	\$51,487,358	\$1,747,134	3.5%
Total Revenue	\$49,015,828	\$49,740,224	\$51,487,358	\$1,747,134	3.5%
Use of Fund Balance	\$(294,373)	\$2,141,635	\$1,461,135	\$(680,500)	(31.8)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$2,141,635	\$1,461,135	\$(680,500)	(31.8)%
Use of Fund Balance	\$2,141,635	\$1,461,135	\$(680,500)	(31.8)%

Summary of Changes

The Recommended Budget reflects a \$1,066,634 (2.1%) increase in total appropriations, \$1,747,134 (3.5%) increase in revenues, and \$680,500 (31.8%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increased amount of total debt service due, offset slightly by a lower budgeting for Other Operating Expenses, due to a lower available fund balance.

The increase in revenues is due to an increase in recovery of funds to cover the increased total debt service owed.

2010 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

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

FOR INFORMATION ONLY

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Revenue					
Revenue from Use Of Money & Property	\$(2,226)	—	—	—	—%
Total Revenue	\$(2,226)	—	—	—	—%
Use of Fund Balance	\$2,226	—	—	—	—%

2018 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
2018 Refunding COPs - Debt Service	\$9,827,170	\$10,191,976	\$10,157,524	\$(34,452)	(0.3)%
Total Expenditures / Appropriations	\$9,827,170	\$10,191,976	\$10,157,524	\$(34,452)	(0.3)%
Total Reimbursements	\$(9,807,774)	\$(9,810,134)	\$(9,801,885)	\$8,249	(0.1)%
Net Financing Uses	\$19,396	\$381,842	\$355,639	\$(26,203)	(6.9)%
Total Revenue	\$23,483	—	—	—	—%
Use of Fund Balance	\$(4,087)	\$381,842	\$355,639	\$(26,203)	(6.9)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$159,692	\$521,851	\$495,649	\$(26,202)	(5.0)%
Other Charges	\$9,667,478	\$9,670,125	\$9,661,875	\$(8,250)	(0.1)%
Total Expenditures / Appropriations	\$9,827,170	\$10,191,976	\$10,157,524	\$(34,452)	(0.3)%
Other Reimbursements	\$(9,807,774)	\$(9,810,134)	\$(9,801,885)	\$8,249	(0.1)%
Total Reimbursements	\$(9,807,774)	\$(9,810,134)	\$(9,801,885)	\$8,249	(0.1)%
Net Financing Uses	\$19,396	\$381,842	\$355,639	\$(26,203)	(6.9)%
Revenue					
Revenue from Use Of Money & Property	\$23,483	—	—	—	—%
Total Revenue	\$23,483	—	—	—	—%
Use of Fund Balance	\$(4,087)	\$381,842	\$355,639	\$(26,203)	(6.9)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$381,842	\$355,639	\$(26,203)	(6.9)%
Use of Fund Balance	\$381,842	\$355,639	\$(26,203)	(6.9)%

Summary of Changes

The Recommended Budget reflects a \$34,452 (0.3%) decrease in total appropriations, \$8,249 (0.1%) decrease in reimbursements, and \$26,203 (6.9%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to lower fund balance available for appropriation.

The decrease in reimbursements is due to a decreasing operating transfer for lower debt service payments.

2020 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
2020 Refunding COPs - Debt Service	\$6,431,208	\$4,777,462	\$4,045,248	\$(732,214)	(15.3)%
Total Expenditures / Appropriations	\$6,431,208	\$4,777,462	\$4,045,248	\$(732,214)	(15.3)%
Total Reimbursements	\$(3,828,000)	\$(3,832,750)	\$(3,831,000)	\$1,750	(0.0)%
Net Financing Uses	\$2,603,208	\$944,712	\$214,248	\$(730,464)	(77.3)%
Total Revenue	\$30,025	—	—	—	—%
Use of Fund Balance	\$2,573,183	\$944,712	\$214,248	\$(730,464)	(77.3)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$93,551	\$264,712	\$309,248	\$44,536	16.8%
Other Charges	\$3,733,000	\$3,737,750	\$3,736,000	\$(1,750)	(0.0)%
Interfund Charges	\$2,604,657	\$775,000	—	\$(775,000)	(100.0)%
Total Expenditures / Appropriations	\$6,431,208	\$4,777,462	\$4,045,248	\$(732,214)	(15.3)%
Other Reimbursements	\$(3,828,000)	\$(3,832,750)	\$(3,831,000)	\$1,750	(0.0)%
Total Reimbursements	\$(3,828,000)	\$(3,832,750)	\$(3,831,000)	\$1,750	(0.0)%
Net Financing Uses	\$2,603,208	\$944,712	\$214,248	\$(730,464)	(77.3)%
Revenue					
Revenue from Use Of Money & Property	\$30,025	—	—	—	—%
Total Revenue	\$30,025	—	—	—	—%
Use of Fund Balance	\$2,573,183	\$944,712	\$214,248	\$(730,464)	(77.3)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$944,712	\$214,248	\$(730,464)	(77.3)%
Use of Fund Balance	\$944,712	\$214,248	\$(730,464)	(77.3)%

Summary of Changes

The Recommended Budget reflects a \$732,214 (15.3%) decrease in total appropriations, \$1,750 (0.0%) decrease reimbursements, and \$730,464 (77.3%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in the amount of funds transferred out to Interagency Procurement (9030000BU) to backfill the Fixed Asset Acquisition Fund (FAAF) component of debt service that would otherwise rely on the General Fund.

The decrease in reimbursements is due to lower debt service payments.

Juvenile Courthouse Project-Debt Service

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
2003 COPs - Juvenile Courthouse - Debt Service	\$2,274,802	\$2,463,698	\$2,465,656	\$1,958	0.1%
Total Expenditures / Appropriations	\$2,274,802	\$2,463,698	\$2,465,656	\$1,958	0.1%
Total Reimbursements	\$(2,248,575)	\$(2,248,575)	\$(2,250,450)	\$(1,875)	0.1%
Net Financing Uses	\$26,227	\$215,123	\$215,206	\$83	0.0%
Total Revenue	\$21,096	—	—	—	—%
Use of Fund Balance	\$5,131	\$215,123	\$215,206	\$83	0.0%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$61,227	\$250,123	\$250,206	\$83	0.0%
Other Charges	\$2,213,574	\$2,213,575	\$2,215,450	\$1,875	0.1%
Total Expenditures / Appropriations	\$2,274,802	\$2,463,698	\$2,465,656	\$1,958	0.1%
Other Reimbursements	\$(2,248,575)	\$(2,248,575)	\$(2,250,450)	\$(1,875)	0.1%
Total Reimbursements	\$(2,248,575)	\$(2,248,575)	\$(2,250,450)	\$(1,875)	0.1%
Net Financing Uses	\$26,227	\$215,123	\$215,206	\$83	0.0%
Revenue					
Revenue from Use Of Money & Property	\$21,096	—	—	—	—%
Total Revenue	\$21,096	—	—	—	—%
Use of Fund Balance	\$5,131	\$215,123	\$215,206	\$83	0.0%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$215,123	\$215,206	\$83	0.0%
Use of Fund Balance	\$215,123	\$215,206	\$83	0.0%

Summary of Changes

The Recommended Budget reflects a \$1,958 (0.1%) increase in total appropriations, \$1,875 (0.1%) increase in reimbursements, and \$83 (0.0%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to slightly higher debt service payment for the fiscal year.

The increase in reimbursements is due to a slightly higher operating transfer for higher debt service payments.

Pension Obligation Bond-Debt Service

Budget Unit Functions & Responsibilities

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

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

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

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

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

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Pension Obligation Bonds - Debt Service	\$99,307,504	\$104,126,478	\$101,124,136	\$(3,002,342)	(2.9)%
Total Expenditures / Appropriations	\$99,307,504	\$104,126,478	\$101,124,136	\$(3,002,342)	(2.9)%
Net Financing Uses	\$99,307,504	\$104,126,478	\$101,124,136	\$(3,002,342)	(2.9)%
Total Revenue	\$99,302,986	\$103,362,517	\$100,360,205	\$(3,002,312)	(2.9)%
Use of Fund Balance	\$4,518	\$763,961	\$763,931	\$(30)	(0.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$286,575	\$958,931	\$958,932	\$1	0.0%
Other Charges	\$99,020,929	\$103,167,547	\$100,165,204	\$(3,002,343)	(2.9)%
Total Expenditures / Appropriations	\$99,307,504	\$104,126,478	\$101,124,136	\$(3,002,342)	(2.9)%
Net Financing Uses	\$99,307,504	\$104,126,478	\$101,124,136	\$(3,002,342)	(2.9)%
Revenue					
Revenue from Use Of Money & Property	\$99,302,934	\$103,362,517	\$100,360,205	\$(3,002,312)	(2.9)%
Miscellaneous Revenues	\$52	—	—	—	—%
Total Revenue	\$99,302,986	\$103,362,517	\$100,360,205	\$(3,002,312)	(2.9)%
Use of Fund Balance	\$4,518	\$763,961	\$763,931	\$(30)	(0.0)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$763,961	\$763,931	\$(30)	(0.0)%
Use of Fund Balance	\$763,961	\$763,931	\$(30)	(0.0)%

Summary of Changes

The Recommended Budget reflects a \$3,002,342 (2.9%) decrease in total appropriations, \$3,002,312 (2.9%) decrease in revenues, and \$30 (0.0%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decreased amount of total debt service due, offset slightly by a lower budgeting for Other Operating Expenses, due to a lower available fund balance.

The decrease in revenues is due to a decrease in recovery of funds to cover the lower total debt service owed.

Tobacco Litigation Settlement-Capital Projects

Budget Unit Functions & Responsibilities

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

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

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

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Tobacco Litigation Settlement - Capital Projects	\$18,433	\$898	\$948	\$50	5.6%
Total Expenditures / Appropriations	\$18,433	\$898	\$948	\$50	5.6%
Net Financing Uses	\$18,433	\$898	\$948	\$50	5.6%
Total Revenue	\$73	\$40	\$38	\$(2)	(5.0)%
Use of Fund Balance	\$18,360	\$858	\$910	\$52	6.1%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$18,433	\$898	\$948	\$50	5.6%
Total Expenditures / Appropriations	\$18,433	\$898	\$948	\$50	5.6%
Net Financing Uses	\$18,433	\$898	\$948	\$50	5.6%
Revenue					
Revenue from Use Of Money & Property	\$73	\$40	\$38	\$(2)	(5.0)%
Total Revenue	\$73	\$40	\$38	\$(2)	(5.0)%
Use of Fund Balance	\$18,360	\$858	\$910	\$52	6.1%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$858	\$910	\$52	6.1%
Use of Fund Balance	\$858	\$910	\$52	6.1%

Summary of Changes

The Recommended Budget reflects a \$50 (5.6%) increase in total appropriations, a \$2 (5.0%) decrease in revenues, and a \$52 (6.1%) increase in use of fund balance from the prior year Adopted Budget.

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

The slight decrease in revenues is due to lower interest earnings due to having lower funds on deposit.

Public Safety Sales Tax

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Public Safety Sales Tax (Proposition 172)	\$165,609,742	\$184,486,953	\$184,479,202	\$(7,751)	(0.0)%
Total Expenditures / Appropriations	\$165,609,742	\$184,486,953	\$184,479,202	\$(7,751)	(0.0)%
Net Financing Uses	\$165,609,742	\$184,486,953	\$184,479,202	\$(7,751)	(0.0)%
Total Revenue	\$177,161,803	\$174,266,899	\$177,198,704	\$2,931,805	1.7%
Use of Fund Balance	\$(11,552,061)	\$10,220,054	\$7,280,498	\$(2,939,556)	(28.8)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$165,609,742	\$184,486,953	\$184,479,202	\$(7,751)	(0.0)%
Total Expenditures / Appropriations	\$165,609,742	\$184,486,953	\$184,479,202	\$(7,751)	(0.0)%
Net Financing Uses	\$165,609,742	\$184,486,953	\$184,479,202	\$(7,751)	(0.0)%
Revenue					
Revenue from Use Of Money & Property	\$761	—	—	—	—%
Intergovernmental Revenues	\$177,161,042	\$174,266,899	\$177,198,704	\$2,931,805	1.7%
Total Revenue	\$177,161,803	\$174,266,899	\$177,198,704	\$2,931,805	1.7%
Use of Fund Balance	\$(11,552,061)	\$10,220,054	\$7,280,498	\$(2,939,556)	(28.8)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$10,220,054	—	\$(10,220,054)	(100.0)%
Reserve Release	—	\$7,280,498	\$7,280,498	—%
Use of Fund Balance	\$10,220,054	\$7,280,498	\$(2,939,556)	(28.8)%

Summary of Changes

The Recommended Budget reflects a \$7,751 (0.0%) decrease in total appropriations, \$2,931,805 (1.7%) increase in revenues, and \$2,939,556 (28.8%) decrease in use of fund balance from the prior year Adopted Budget.

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

The increase in revenues is due to:

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

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

- Public Safety Sales Tax reserve has decreased \$7,280,498.

Public Safety Sales Tax Allocations

	FY 2022-23 Adopted Budget	FY 2023-24 Recommended Budget
Public Safety Sales Tax		
District Attorney	\$21,216,000	\$21,215,108
Probation	\$30,200,514	\$30,199,246
Sheriff	\$133,070,439	\$133,064,848
Public Safety Sales Tax Total	\$184,486,953	\$184,479,202

Teeter Plan

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Teeter Plan Debt Service	\$38,843,127	\$38,499,295	\$38,499,295	—	—%
Total Expenditures / Appropriations	\$38,843,127	\$38,499,295	\$38,499,295	—	—%
Net Financing Uses	\$38,843,127	\$38,499,295	\$38,499,295	—	—%
Total Revenue	\$38,621,015	\$34,525,252	\$34,525,252	—	—%
Use of Fund Balance	\$222,112	\$3,974,043	\$3,974,043	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$23,499,633	\$25,120,578	\$24,117,174	\$(1,003,404)	(4.0)%
Interfund Charges	\$15,343,494	\$13,378,717	\$14,382,121	\$1,003,404	7.5%
Total Expenditures / Appropriations	\$38,843,127	\$38,499,295	\$38,499,295	—	—%
Net Financing Uses	\$38,843,127	\$38,499,295	\$38,499,295	—	—%
Revenue					
Revenue from Use Of Money & Property	\$3,896	—	—	—	—%
Miscellaneous Revenues	\$38,036,685	\$34,525,252	\$34,525,252	—	—%
Other Financing Sources	\$580,434	—	—	—	—%
Total Revenue	\$38,621,015	\$34,525,252	\$34,525,252	—	—%
Use of Fund Balance	\$222,112	\$3,974,043	\$3,974,043	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$3,974,043	\$3,974,043	—	—%
Use of Fund Balance	\$3,974,043	\$3,974,043	—	—%

Summary of Changes

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

The decrease in Other Charges is due to lower debt service costs of \$1,003,404 for principal and interest payments offset by an increased transfer to the General Fund of \$1,003,404.

Transient-Occupancy Tax

Budget Unit Functions & Responsibilities

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

Goals

- Provide funding for artistic, cultural, civic and other activities which enhance the image of the community and quality of life in Sacramento.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Transient Occupancy Tax (TOT)	\$2,762,737	\$5,421,066	\$4,701,809	\$(719,257)	(13.3)%
Total Expenditures / Appropriations	\$2,762,737	\$5,421,066	\$4,701,809	\$(719,257)	(13.3)%
Total Reimbursements	\$(2,741,687)	\$(3,081,461)	\$(2,361,703)	\$719,758	(23.4)%
Net Financing Uses	\$21,050	\$2,339,605	\$2,340,106	\$501	0.0%
Total Revenue	\$20,755	\$10,000	\$10,000	—	—%
Use of Fund Balance	\$295	\$2,329,605	\$2,330,106	\$501	0.0%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$20,429	\$257,325	\$50,500	\$(206,825)	(80.4)%
Other Charges	\$2,649,061	\$5,043,991	\$4,531,559	\$(512,432)	(10.2)%
Interfund Charges	\$93,247	\$119,750	\$119,750	—	—%
Total Expenditures / Appropriations	\$2,762,737	\$5,421,066	\$4,701,809	\$(719,257)	(13.3)%
Other Reimbursements	\$(2,741,687)	\$(3,081,461)	\$(2,361,703)	\$719,758	(23.4)%
Total Reimbursements	\$(2,741,687)	\$(3,081,461)	\$(2,361,703)	\$719,758	(23.4)%
Net Financing Uses	\$21,050	\$2,339,605	\$2,340,106	\$501	0.0%
Revenue					
Revenue from Use Of Money & Property	\$20,755	\$10,000	\$10,000	—	—%
Total Revenue	\$20,755	\$10,000	\$10,000	—	—%
Use of Fund Balance	\$295	\$2,329,605	\$2,330,106	\$501	0.0%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$2,329,605	\$2,330,106	\$501	0.0%
Use of Fund Balance	\$2,329,605	\$2,330,106	\$501	0.0%

Summary of Changes

The Recommended Budget reflects a \$719,257 (13.3%) decrease in total appropriations, \$719,758 (23.4%) decrease in reimbursements, and \$501 (0.0%) increase in the use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to the re-budgeting of projects from FY 2022-23 and timing of grants funded.

The decrease in reimbursements is due to a higher fund balance requiring less reimbursement from the General Fund.

Administrative Services

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Agency Structure



Administrative Services departments generally provide support and operational services to other departments within the County. Emergency Services and Voter Registration and Elections provide services countywide.

Administrative Services departments include:

County Clerk/Recorder serves as custodian of legal records; issues and registers marriage licenses, notaries public, vital statistics and other public documents; and records real property documents for the County.

Emergency Services coordinates the overall countywide response to large scale incidents and disasters.

Finance is responsible for specialized programs and services that are organized within the Divisions of Auditor-Controller, Tax Collection and Business Licensing, Treasury and Investments, Consolidated Utilities Billing and Service (CUBS), and Revenue Recovery. Auditor-Controller includes General Accounting Services; Accounting Reporting and Control; Systems Control and Reconciliations; Central Support Services; Payroll Services; Audit Services; Payment Services; Other Accounting Services; Central Accounting Systems; and Tax Accounting Services. Tax Collection and Licensing processes property tax collection and business licenses; and issues and monitors fictitious business name statements. Treasury and Investments is responsible for Pooled Investments, Fiscal Agent Services, and Reclamation Districts. CUBS provides billing and collection services for departments providing utilities, including refuse, water, sewer, and storm water drainage. Revenue Recovery collects both current and delinquent accounts receivable. To accomplish this, the Department performs financial evaluations; determines a client's ability to pay, and adjusts certain types of charges; establishes a payment schedule, when appropriate; creates an account for each client; sends out monthly bills; and initiates follow-up procedures if payments are not made.

General Services is comprised of the following programs: Administrative Services, Contract and Purchasing Services; Energy Management, Support Services (Printing and Scanning, U.S. Mail/Inter-Office Messenger, Central Stores, Warehousing, and Surplus Property Program); Security Services; Facility Planning and Management, Fleet Services (Light and Heavy Equipment); Facilities Maintenance and Operations Districts; Parking Enterprise; Real Estate and Capital Construction Fund.

Personnel Services is responsible for Deferred Compensation; Dental Insurance; Disability Compliance; Employee Benefits; Employee Health; Equal Employment; Liability/Property Insurance; Personnel Records;

Department Services; Personnel/Payroll Training and Support; Safety Services; Selection & Classification; Training and Development; Training; Unemployment Insurance; and Workers’ Compensation.

Technology (DTech) is a central information technology and telecommunications provider for Sacramento County. DTech delivers a broad range of shared countywide information technology services to employees, departments and regional partners, and develops customized solutions for specific departmental business applications. DTech administers the following services:

- Data Processing-Shared Systems, which accounts for the cost of services provided by DTech and the Department of Finance to support countywide shared computer systems and applications.
- Regional Radio Communications System (SRRCS) that operates and maintains two-way mobile communications for Sacramento County Departments, the cities of Sacramento, West Sacramento and Folsom, the Sacramento Regional Transit District, the Twin Rivers Unified School District Police Department, Los Rios Community College District and all fire districts.
- Technology Cost Recovery Fee Fund that provides financing to pay for the implementation and operation of the web-based Automation E-Government Permitting System, also known as ACCELA.

DTech also manages the Office of Compliance, which ensures countywide compliance with the Health Insurance Portability and Accountability Act (HIPAA) of 1996. The HIPAA Privacy Rule (with an implementation deadline of April 2003) and the Security Rule (implementation deadline of April 2005) both established regulations that govern privacy and security of personal medical information, and administrative standardization. HIPAA also addresses simplification of standards for health care transactions and billing of federal health care revenues.

Voter Registration and Elections registers voters and maintains voter files; files candidate nomination papers; certifies citizen-initiated petitions; administers campaign disclosure laws; and administers federal, state, school and special districts, municipal and internal county employee elections.

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
001A	5920000	Contribution To LAFCO	\$256,552	\$256,552	\$256,552	—
001A	3240000	County Clerk/Recorder	\$13,695,588	\$6,470,000	—	68.5
001A	5710000	Data Processing-Shared Systems	\$28,281,832	\$28,281,832	\$28,175,054	—
001A	3230000	Department Of Finance	\$55,334,815	\$41,163,904	\$2,365,162	242.0
001A	7090000	Emergency Services	\$16,553,335	\$9,767,952	\$1,905,167	8.0
001A	5740000	Office of Compliance	\$457,170	—	—	2.0
001A	5970000	Office of Labor Relations	\$1,896,549	\$477,564	—	5.0
001A	6050000	Personnel Services	\$43,127,549	\$19,034,391	—	206.0
001A	4410000	Voter Registration And Elections	\$15,661,430	\$15,661,430	\$13,720,613	35.0
General Fund Total			\$175,264,820	\$121,113,625	\$46,422,548	566.5
001Q	3241000	Clerk/Recorder Fees	\$7,225,588	\$7,225,588	\$4,661,368	—
001R	7091000	OES-Restricted Revenues	\$403,999	\$403,999	\$403,999	—

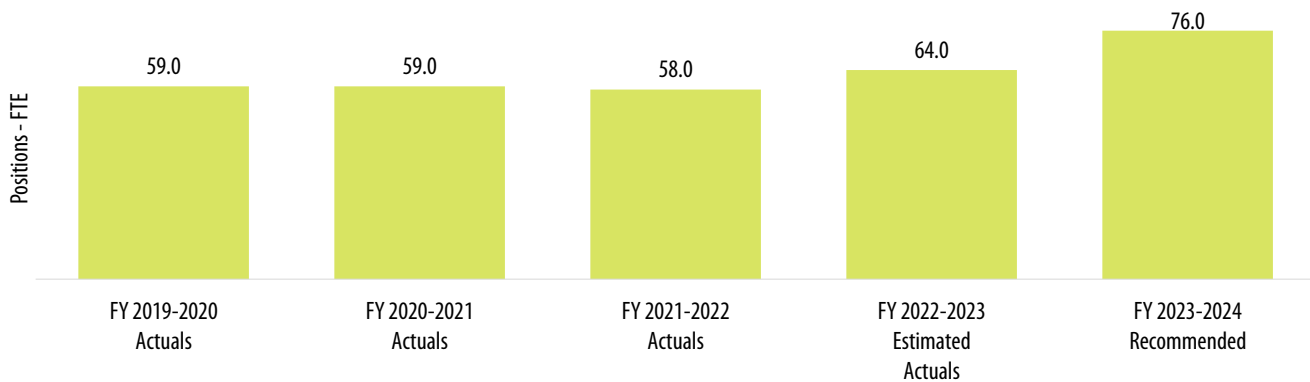
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
007A	3100000	Capital Construction	\$117,926,184	\$111,045,641	\$54,685,604	—
011A	6310000	County Library	\$1,337,635	\$1,337,635	\$51,461	—
021D	2180000	Technology Cost Recovery Fee	\$1,631,582	\$1,631,582	\$118,182	—
031A	7600000	Department of Technology	\$204,214,802	\$128,855,334	\$(50,094)	433.0
034A	2070000	Fixed Assets-Heavy Equipment	\$13,781,255	\$13,781,255	\$9,414,594	—
035A	7000000	General Services	\$231,179,500	\$198,981,606	\$2,594,279	475.0
036A	7080000	General Services-Capital Outlay	\$8,015,820	\$8,015,820	\$5,824,820	—
037A	3910000	Liability/Property Insurance	\$39,821,300	\$39,821,300	\$(2,000,000)	—
038A	3920000	Dental Insurance	\$17,800,000	\$17,800,000	—	—
039A	3900000	Workers Compensation Insurance	\$36,432,084	\$36,432,084	\$(1,000,000)	—
040A	3930000	Unemployment Insurance	\$2,355,487	\$2,355,487	—	—
056A	7990000	Parking Enterprise	\$3,003,934	\$3,003,934	\$281,999	5.0
059A	7020000	Regional Radio Communications System	\$6,293,947	\$6,293,947	\$(8,420)	9.0
060A	7860000	Board Of Retirement	\$36,632,000	\$36,632,000	\$36,632,000	76.0
Non-General Fund Total			\$728,055,117	\$613,617,212	\$111,609,792	998.0
Grand Total			\$903,319,937	\$734,730,837	\$158,032,340	1,564.5

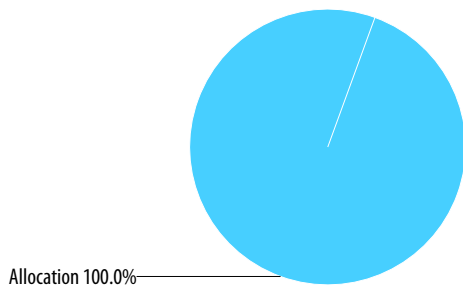
Board Of Retirement
Department Structure
Eric Stern, Chief Executive Officer



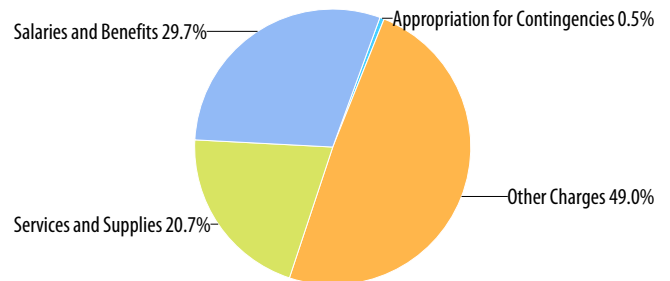
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Board of Retirement** is responsible for the administration and maintenance of the records of the Sacramento County Employees' Retirement System (SCERS or the System) in accordance with the provisions of the 1937 Act and Retirement Board Bylaws. The Board of Retirement sets policy for the investment of the assets of the System and monitors its investments, appoints a Retirement Administrator who serves as Chief Executive Officer for the System, and annually adopts a budget covering the entire expense of administration of the System. The expense of administration of the system is funded by retained earnings from the SCERS Pension Trust. The annual budget is included in the County budget as information only.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Management of the Sacramento County Employees' Retirement System (SCERS)	\$11,790,897	\$17,367,170	\$36,632,000	\$19,264,830	110.9%
Total Expenditures / Appropriations	\$11,790,897	\$17,367,170	\$36,632,000	\$19,264,830	110.9%
Net Financing Uses	\$11,790,897	\$17,367,170	\$36,632,000	\$19,264,830	110.9%
Total Revenue	\$(747,899)	—	—	—	—%
Use of Fund Balance	\$12,538,796	\$17,367,170	\$36,632,000	\$19,264,830	110.9%
Positions	58.0	63.0	76.0	13.0	20.6%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$6,505,463	\$8,855,101	\$10,894,000	\$2,038,899	23.0%
Services & Supplies	\$5,285,434	\$8,314,280	\$7,597,000	\$(717,280)	(8.6)%
Other Charges	—	\$25,789	\$17,949,000	\$17,923,211	69,499.4%
Appropriation for Contingencies	—	\$172,000	\$192,000	\$20,000	11.6%
Total Expenditures / Appropriations	\$11,790,897	\$17,367,170	\$36,632,000	\$19,264,830	110.9%
Net Financing Uses	\$11,790,897	\$17,367,170	\$36,632,000	\$19,264,830	110.9%
Revenue					
Revenue from Use Of Money & Property	\$(797,014)	—	—	—	—%
Intergovernmental Revenues	\$49,115	—	—	—	—%
Total Revenue	\$(747,899)	—	—	—	—%
Use of Fund Balance	\$12,538,796	\$17,367,170	\$36,632,000	\$19,264,830	110.9%
Positions	58.0	63.0	76.0	13.0	20.6%

Summary of Changes

The Recommended Budget reflects a \$19,264,830 (110.9%) increase in total appropriations and use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in amortization of intangible assets as a result of the impairment of previously capitalized Pension Administration System (PAS).
- Increases in negotiated personnel costs and the mid-year addition of 1.0 FTE position.
- Recommended growth detailed later in this section.

Use of Fund Balance reflects a decrease in retained earnings.

Position counts have increased by 13.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE net mid-year increase.
- 12.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Management of the Sacramento County Employees' Retirement System (SCERS)	1,141,178	—	—	1,141,178	12.0

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SCERS - Add 1.0 FTE Accounting Technician					
	92,509	—	—	92,509	1.0
Add 1.0 FTE Accounting Technician position to ensure all financial transactions are handled accurately and in a timely manner. This is funded by retained earnings from the SCERS Pension Trust.					
SCERS - Add 1.0 FTE IT Business System Analyst, Level III					
	143,894	—	—	143,894	1.0
Add 1.0 FTE Info Tech Business Systems Analyst III position to maintain the operating systems and upgrades at SCERS. This is funded by retained earnings from the SCERS Pension Trust.					
SCERS - Add 1.0 FTE IT Technician					
	85,834	—	—	85,834	1.0
Add 1.0 FTE Info Tech Technician Level II position to support all work processes associated with the new "Help Desk" ticket process, as well as other expanding IT business processes, including printing, Microsoft Office applications, basic network troubleshooting, electronic file management, etc. This request is funded by retained earnings from the SCERS Pension Trust.					

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
SCERS - Add 1.0 FTE Office Specialist (1)					
	77,475	—	—	77,475	1.0
Add 1.0 FTE Office Specialist position to assist the benefits team with member services and file set up to ensure accurate and timely payment of retirement benefits to members. This is funded by retained earnings from the SCERS Pension Trust.					
SCERS - Add 1.0 FTE Office Specialist (2)					
	77,475	—	—	77,475	1.0
Add 1.0 FTE Office Specialist position to assist the benefits team with member services and file set up to ensure accurate and timely payment of retirement benefits to members. This is funded by retained earnings from the SCERS Pension Trust.					
SCERS - Add 1.0 FTE Paralegal					
	90,200	—	—	90,200	1.0
Add 1.0 FTE Paralegal position to track contract compliance and assist General Counsel (GC) with other implementation of and compliance with bylaws and policies; track and evaluate subrogation actions, monitor security litigation action recovery; update eDisclosure (Form 700); assist with disability retirement recommendations from the administrative law judges and draft Board memos; assist GC with the review of and management of private equity transaction documents; assist GC with updating SCERS policies and monitoring of ongoing SCERS litigations. This is funded by retained earnings from the SCERS Pension Trust.					
SCERS - Add 1.0 FTE Retirement Benefits Specialist (1)					
	88,162	—	—	88,162	1.0
Add 1.0 FTE Retirement Benefits Specialist position to ensure accurate and timely payment of retirement benefits to members. This request is funded by retained earnings from the SCERS Pension Trust.					
SCERS - Add 1.0 FTE Retirement Benefits Specialist (2)					
	88,162	—	—	88,162	1.0
Add 1.0 FTE Retirement Benefits Specialist position to ensure accurate and timely payment of retirement benefits to members. This request is funded by retained earnings from the SCERS Pension Trust.					
SCERS - Add 1.0 FTE Retirement Benefits Specialist (3)					
	88,162	—	—	88,162	1.0
Add 1.0 FTE Retirement Benefits Specialist position to ensure accurate and timely payment of retirement benefits to members. This request is funded by retained earnings from the SCERS Pension Trust.					
SCERS - Add 1.0 FTE Retirement Services Supervisor					
	111,385	—	—	111,385	1.0
Add 1.0 FTE Retirement Services Supervisor position to help provide direction and guidance to ensure staff provide accurate and timely payment of retirement benefits to members. This is funded by retained earnings from the SCERS Pension Trust.					

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
SCERS - Add 1.0 FTE Senior Retirement Benefits Specialist (1)					
	98,960	—	—	98,960	1.0
Add 1.0 FTE Sr. Retirement Benefits Specialist position to ensure accurate and timely payment of retirement benefits to members. This is funded by retained earnings from the SCERS Pension Trust.					
SCERS - Add 1.0 FTE Senior Retirement Benefits Specialist (2)					
	98,960	—	—	98,960	1.0
Add 1.0 FTE Sr. Retirement Benefits Specialist position to ensure accurate and timely payment of retirement benefits to members. This is funded by retained earnings from the SCERS Pension Trust.					

Contribution To LAFCO

Budget Unit Functions & Responsibilities

The **Contribution to LAFCO** budget unit provides for the County's annual Local Agency Formation Commission (LAFCo) assessment. LAFCO is funded by a contribution of one-third each from the County, cities, and special districts as well as application fees. LAFCO provides the following functions:

- Reviews proposals for incorporation or disincorporation of cities; annexation, detachment, or reorganization of territory to a city or a special district; and consolidation, merger, formation, dissolution or reorganization of special districts, which impact the provision of public services throughout the County, and region.
- Promotes the logical and reasonable development of local governmental agencies to provide for the present and future needs of the County and its communities.
- Adopts and amends Spheres of Influence (SOI), which are defined as plans for the probable ultimate physical boundaries and service area of a local governmental agency for each independent special district and city within the County.
- Protects prime agricultural farmland and open space from urban development where appropriate.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administration of LAFCo	\$239,500	\$246,685	\$256,552	\$9,867	4.0%
Total Expenditures / Appropriations	\$239,500	\$246,685	\$256,552	\$9,867	4.0%
Net Financing Uses	\$239,500	\$246,685	\$256,552	\$9,867	4.0%
Net County Cost	\$239,500	\$246,685	\$256,552	\$9,867	4.0%

Budget Unit – Budget by Object

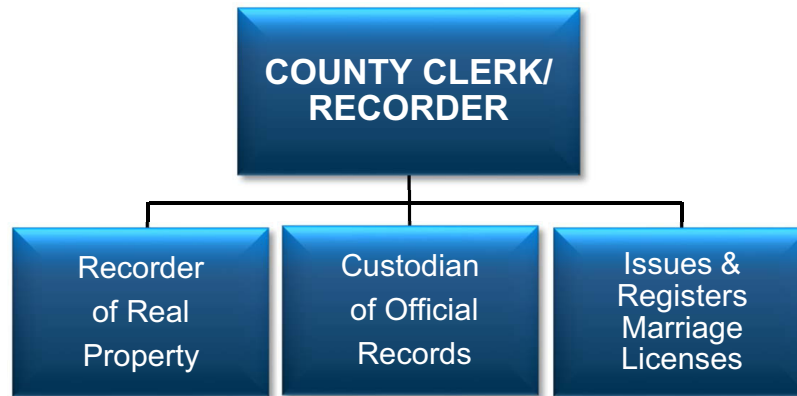
	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$239,500	\$246,685	\$256,552	\$9,867	4.0%
Total Expenditures / Appropriations	\$239,500	\$246,685	\$256,552	\$9,867	4.0%
Net Financing Uses	\$239,500	\$246,685	\$256,552	\$9,867	4.0%
Net County Cost	\$239,500	\$246,685	\$256,552	\$9,867	4.0%

Summary of Changes

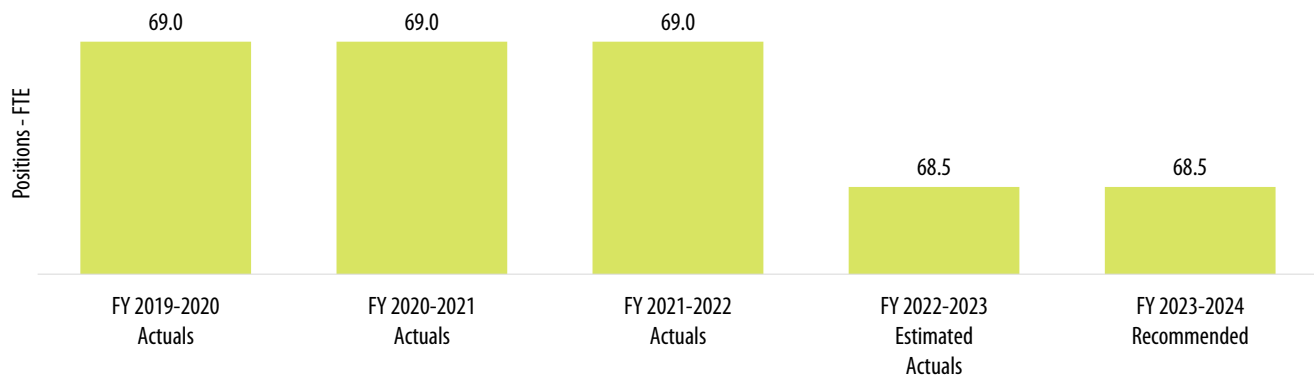
The Recommended Budget reflects a \$9,867 (4.0%) increase in total appropriations and Net County Cost from the prior year Adopted Budget.

The increase in appropriations and Net County Cost is mostly due to increases in salaries and benefits costs.

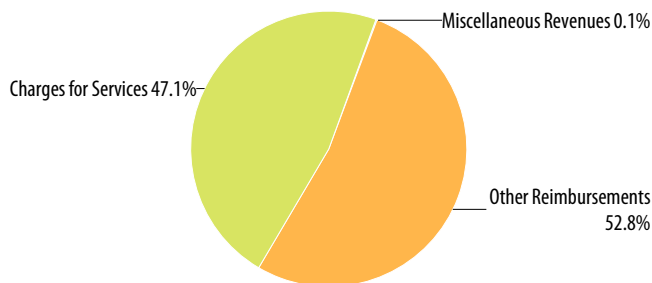
County Clerk/Recorder
Department Structure
Donna Allred, County Clerk/Recorder



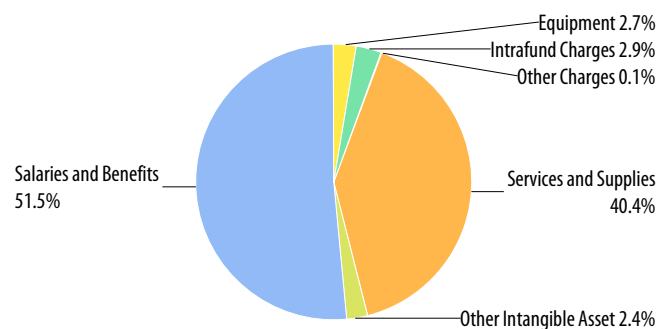
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The Office of **County Clerk/Recorder** (CCR) has two primary functions:

Clerk responsibilities include issuance of marriage licenses; Registrar of Marriages; Commissioner of Civil Marriages; custodian of Oaths of Office; and registration of notaries public, process servers, professional photocopiers, unlawful detainer assistants, legal document assistants, and fictitious business names.

Recorder responsibilities include recording of real estate and other authorized documents; issuance of birth, death and marriage certificates; indexing and public viewing services for official records; and issuance of official record copies.

Goals

- Complete the relocation of the downtown office and the closure and integration of the County Service Center – East (East) to the new location.
- Conduct extensive public outreach regarding the relocation and consolidation of the downtown and East locations and coordinate with the County’s Public Information Office to utilize outreach methods such as social media, the public website, mailers, counter notices, various facility postings, and press releases to disseminate information.
- Obtain Board approval on a fee study review to align fees with the cost of providing the service.

Accomplishments

- Obtained Board approval for the relocation of the downtown and East locations to the new location. Additionally, tenant improvements needed for the new location are on track to meet completion deadlines.
- Implemented the “publicly available” restrictive covenant plan to expand the internal review in the identification, redaction, and tracking of unlawful restrictive covenants in the records of the County Recorder’s office, in accordance with AB 1466.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
County Clerk/ Recorder	\$10,793,453	\$14,264,988	\$13,695,588	\$(569,400)	(4.0)%
Total Expenditures / Appropriations	\$10,793,453	\$14,264,988	\$13,695,588	\$(569,400)	(4.0)%
Total Reimbursements	\$(2,217,569)	\$(6,264,853)	\$(7,225,588)	\$(960,735)	15.3%
Net Financing Uses	\$8,575,883	\$8,000,135	\$6,470,000	\$(1,530,135)	(19.1)%
Total Revenue	\$8,922,057	\$7,653,961	\$6,470,000	\$(1,183,961)	(15.5)%
Net County Cost	\$(346,174)	\$346,174	—	\$(346,174)	(100.0)%
Positions	69.0	68.5	68.5	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$6,496,201	\$7,370,731	\$7,047,072	\$(323,659)	(4.4)%
Services & Supplies	\$3,797,194	\$5,752,784	\$5,529,867	\$(222,917)	(3.9)%
Other Charges	\$96,144	\$56,740	\$16,098	\$(40,642)	(71.6)%
Equipment	\$24,308	\$366,000	\$366,000	—	—%
Other Intangible Asset	\$52,800	\$334,629	\$334,629	—	—%
Intrafund Charges	\$326,805	\$384,104	\$401,922	\$17,818	4.6%
Total Expenditures / Appropriations	\$10,793,453	\$14,264,988	\$13,695,588	\$(569,400)	(4.0)%
Other Reimbursements	\$(2,217,569)	\$(6,264,853)	\$(7,225,588)	\$(960,735)	15.3%
Total Reimbursements	\$(2,217,569)	\$(6,264,853)	\$(7,225,588)	\$(960,735)	15.3%
Net Financing Uses	\$8,575,883	\$8,000,135	\$6,470,000	\$(1,530,135)	(19.1)%
Revenue					
Intergovernmental Revenues	\$151,203	\$72,664	—	\$(72,664)	(100.0)%
Charges for Services	\$8,770,855	\$7,561,297	\$6,450,000	\$(1,111,297)	(14.7)%
Miscellaneous Revenues	—	\$20,000	\$20,000	—	—%
Total Revenue	\$8,922,057	\$7,653,961	\$6,470,000	\$(1,183,961)	(15.5)%
Net County Cost	\$(346,174)	\$346,174	—	\$(346,174)	(100.0)%
Positions	69.0	68.5	68.5	—	—%

Summary of Changes

The Recommended Budget reflects a \$569,400 (4.0%) decrease in total appropriations, a \$960,735 (15.3%) increase in reimbursements, a \$1,183,961 (15.5%) decrease in revenues, and a \$346,174 (100%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to an overdraw in revenue from the Clerk/Recorder Fees budget unit in FY 2021-22 resulting in a contribution to the General Fund fund balance. The fund balance was returned to the Clerk/Recorder in FY 2022-23.

The net decrease in total appropriations is primarily due to a decrease in Salaries and Benefits as a result of an increase in salary savings and a decrease in facility use charges.

The increase in reimbursements is due to costs exceeding revenues, requiring an increased transfer from the County Clerk/Recorder's restricted fund (BU 3241000) into this budget unit.

The decrease in revenues is due to a decrease in document recording volume.

Clerk/Recorder Fees

Budget Unit Functions & Responsibilities

The **Clerk/Recorder Fees** budget unit provides financing for certain updates and improvements in the County Clerk/Recorder. Dedicated revenues are generated from document fees to be used and administered by the department for reimbursement of actual costs related to specified services through the following programs:

- E-Recording
- Hours
- Index
- Micrographics Conversion
- Modernization
- Vital Health Statistics

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
E-Recording	\$170,099	\$124,736	\$124,736	—	—%
Hours	\$472,062	\$472,062	\$472,062	—	—%
Index	\$472,065	\$472,065	\$472,065	—	—%
Micrographics Conversion	\$172,594	\$402,475	\$402,475	—	—%
Modernization	\$771,471	\$4,650,325	\$5,611,060	\$960,735	20.7%
Vital Health Statistics	\$159,278	\$143,190	\$143,190	—	—%
Total Expenditures / Appropriations	\$2,217,569	\$6,264,853	\$7,225,588	\$960,735	15.3%
Net Financing Uses	\$2,217,569	\$6,264,853	\$7,225,588	\$960,735	15.3%
Total Revenue	\$3,970,893	\$3,009,220	\$2,564,220	\$(445,000)	(14.8)%
Use of Fund Balance	\$(1,753,323)	\$3,255,633	\$4,661,368	\$1,405,735	43.2%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$2,217,569	\$6,264,853	\$7,225,588	\$960,735	15.3%
Total Expenditures / Appropriations	\$2,217,569	\$6,264,853	\$7,225,588	\$960,735	15.3%
Net Financing Uses	\$2,217,569	\$6,264,853	\$7,225,588	\$960,735	15.3%
Revenue					
Revenue from Use Of Money & Property	\$171,874	\$54,220	\$54,220	—	—%
Charges for Services	\$3,799,019	\$2,955,000	\$2,510,000	\$(445,000)	(15.1)%
Total Revenue	\$3,970,893	\$3,009,220	\$2,564,220	\$(445,000)	(14.8)%
Use of Fund Balance	\$(1,753,323)	\$3,255,633	\$4,661,368	\$1,405,735	43.2%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$5,469,124	\$(2,260,758)	\$(7,729,882)	(141.3)%
Reserve Release	\$122,602	\$6,966,124	\$6,843,522	5,581.9%
Provision for Reserve	\$(2,336,093)	\$(43,998)	\$2,292,095	(98.1)%
Use of Fund Balance	\$3,255,633	\$4,661,368	\$1,405,735	43.2%

Summary of Changes

The Recommended Budget reflects a \$960,735 (15.3%) increase in total appropriations, \$445,000 (14.8%) decrease in revenue, and \$1,405,735 (43.2%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to more funds needed to be transferred to the County Clerk/Recorder budget (BU 3240000) for required expenditures.

The decrease in revenue is due to a decrease in document recording volume.

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

- E-Recording (ERDS) Fees reserve has increased \$37,168.
- Hours Fees reserve has decreased \$311,419
- Index Fees reserve has decreased \$310,069
- Micrographic Fees reserve has decreased \$219,053
- Modernization Fees reserve has decreased \$6,125,583.
- Vital Health (VH) Statistics Fees reserve has increased \$6,830.

E-Recording

Program Overview

E-Recording (ERDS) funds are used to support an electronic recording delivery system.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$170,099	\$124,736	\$124,736	—	—%
Total Expenditures / Appropriations	\$170,099	\$124,736	\$124,736	—	—%
Net Financing Uses	\$170,099	\$124,736	\$124,736	—	—%
Revenue					
Revenue from Use Of Money & Property	\$22,825	\$160	\$160	—	—%
Charges for Services	\$397,314	\$325,000	\$275,000	\$(50,000)	(15.4)%
Total Revenue	\$420,139	\$325,160	\$275,160	\$(50,000)	(15.4)%
Use of Fund Balance	\$(250,040)	\$(200,424)	\$(150,424)	\$50,000	24.9%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$49,616	\$(113,256)	\$(162,872)	(328.3)%
Provision for Reserve	\$(250,040)	\$(37,168)	\$212,872	(85.1)%
Use of Fund Balance	\$(200,424)	\$(150,424)	\$50,000	24.9%

Summary of Changes

The Recommended Budget reflects a \$50,000 (15.4%) decrease in revenues and \$50,000 (24.9%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in revenues is due to a decrease in document recording volume.

Hours

Program Overview

Hours funds are used to establish the days of operation of the County Recorder's offices as every business day except for legal holidays and those holidays designated as judicial holidays.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$472,062	\$472,062	\$472,062	—	—%
Total Expenditures / Appropriations	\$472,062	\$472,062	\$472,062	—	—%
Net Financing Uses	\$472,062	\$472,062	\$472,062	—	—%
Revenue					
Revenue from Use Of Money & Property	\$11,664	\$70	\$70	—	—%
Charges for Services	\$400,571	\$325,000	\$275,000	\$(50,000)	(15.4)%
Total Revenue	\$412,235	\$325,070	\$275,070	\$(50,000)	(15.4)%
Use of Fund Balance	\$59,827	\$146,992	\$196,992	\$50,000	34.0%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$87,165	\$(114,427)	\$(201,592)	(231.3)%
Reserve Release	\$59,827	\$311,419	\$251,592	420.5%
Use of Fund Balance	\$146,992	\$196,992	\$50,000	34.0%

Summary of Changes

The Recommended Budget reflects a \$50,000 (15.4%) decrease in revenues and \$50,000 (34.0%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in revenues is due to a decrease in document recording volume.

Index

Program Overview

Index funds are used to support operations that require the document to be indexed within two business days after date of recordation.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$472,065	\$472,065	\$472,065	—	—%
Total Expenditures / Appropriations	\$472,065	\$472,065	\$472,065	—	—%
Net Financing Uses	\$472,065	\$472,065	\$472,065	—	—%
Revenue					
Revenue from Use Of Money & Property	\$11,664	\$70	\$70	—	—%
Charges for Services	\$397,626	\$325,000	\$275,000	\$(50,000)	(15.4)%
Total Revenue	\$409,290	\$325,070	\$275,070	\$(50,000)	(15.4)%
Use of Fund Balance	\$62,775	\$146,995	\$196,995	\$50,000	34.0%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$84,220	\$(113,074)	\$(197,294)	(234.3)%
Reserve Release	\$62,775	\$310,069	\$247,294	393.9%
Use of Fund Balance	\$146,995	\$196,995	\$50,000	34.0%

Summary of Changes

The Recommended Budget reflects a \$50,000 (15.4%) decrease in revenues and \$50,000 (34.0%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in revenues is due to a decrease in document recording volume.

Micrographics Conversion

Program Overview

Micrographics Conversion funds are used to convert the County Recorder's document storage system to micrographics.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$172,594	\$402,475	\$402,475	—	—%
Total Expenditures / Appropriations	\$172,594	\$402,475	\$402,475	—	—%
Net Financing Uses	\$172,594	\$402,475	\$402,475	—	—%
Revenue					
Revenue from Use Of Money & Property	\$12,711	\$10,900	\$10,900	—	—%
Charges for Services	\$406,685	\$335,000	\$285,000	\$(50,000)	(14.9)%
Total Revenue	\$419,396	\$345,900	\$295,900	\$(50,000)	(14.5)%
Use of Fund Balance	\$(246,802)	\$56,575	\$106,575	\$50,000	88.4%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$303,377	\$(112,478)	\$(415,855)	(137.1)%
Reserve Release	—	\$219,053	\$219,053	—%
Provision for Reserve	\$(246,802)	—	\$246,802	(100.0)%
Use of Fund Balance	\$56,575	\$106,575	\$50,000	88.4%

Summary of Changes

The Recommended Budget reflects a \$50,000 (14.5%) decrease in revenues and \$50,000 (88.4%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in revenues is due to a decrease in document recording volume.

Modernization

Program Overview

Modernization funds are used to support, maintain, improve, and provide for the modernized creation, retention, and retrieval of information in the County Recorder's system of recorded documents.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$771,471	\$4,650,325	\$5,611,060	\$960,735	20.7%
Total Expenditures / Appropriations	\$771,471	\$4,650,325	\$5,611,060	\$960,735	20.7%
Net Financing Uses	\$771,471	\$4,650,325	\$5,611,060	\$960,735	20.7%
Revenue					
Revenue from Use Of Money & Property	\$110,373	\$43,000	\$43,000	—	—%
Charges for Services	\$2,008,746	\$1,495,000	\$1,250,000	\$(245,000)	(16.4)%
Total Revenue	\$2,119,119	\$1,538,000	\$1,293,000	\$(245,000)	(15.9)%
Use of Fund Balance	\$(1,347,648)	\$3,112,325	\$4,318,060	\$1,205,735	38.7%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$4,920,141	\$(1,807,523)	\$(6,727,664)	(136.7)%
Reserve Release	—	\$6,125,583	\$6,125,583	—%
Provision for Reserve	\$(1,807,816)	—	\$1,807,816	(100.0)%
Use of Fund Balance	\$3,112,325	\$4,318,060	\$1,205,735	38.7%

Summary of Changes

The Recommended Budget reflects a \$960,735 (20.7%) increase in total appropriations, \$245,000 (15.9%) decrease in revenues, and \$1,205,735 (38.7%) increase in use of fund balance from the prior year Adopted Budget.

The increase in appropriations is due to more funds needed to be transferred to the County Clerk/Recorder budget (BU 3240000) for required expenditures.

The decrease in revenues is due to a decrease in document recording volume.

Vital Health Statistics

Program Overview

Vital Health (VH) Statistics funds are used for vital record operation funding for improvement, automation, and technical support of vital record systems.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$159,278	\$143,190	\$143,190	—	—%
Total Expenditures / Appropriations	\$159,278	\$143,190	\$143,190	—	—%
Net Financing Uses	\$159,278	\$143,190	\$143,190	—	—%
Revenue					
Revenue from Use Of Money & Property	\$2,637	\$20	\$20	—	—%
Charges for Services	\$188,076	\$150,000	\$150,000	—	—%
Total Revenue	\$190,713	\$150,020	\$150,020	—	—%
Use of Fund Balance	\$(31,435)	\$(6,830)	\$(6,830)	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$24,605	—	\$(24,605)	(100.0)%
Provision for Reserve	\$(31,435)	\$(6,830)	\$24,605	(78.3)%
Use of Fund Balance	\$(6,830)	\$(6,830)	—	—%

Summary of Changes

The Recommended Budget reflects no net changes from the prior year Adopted Budget.

County Library

Budget Unit Functions & Responsibilities

County Library provides funding for capital maintenance and related costs at Sacramento County owned Sacramento Public Library Authority branches.

The Sacramento Public Library Authority (SPLA) provides all public library services in Sacramento County, except the City of Folsom. The County and City of Sacramento established the SPLA as a Joint Powers Authority (JPA) in 1993. The governing board is a 15 member body consisting of five members of the County Board of Supervisors, five members of the Sacramento City Council, two members from Elk Grove, one member each representing the cities of Citrus Heights and Rancho Cordova, with the remaining member shared by the cities of Galt and Isleton. SPLA funding is provided primarily by a dedicated property tax source and other revenue sources received directly by the SPLA.

This County Library Budget provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance and related costs at the nine SPLA branches owned by the County of Sacramento.

Under terms of the JPA, funding for construction and maintenance of the county facilities is the responsibility of the County of Sacramento. Capital funding collected through developer fees are accumulated in separate county funds and are only available for construction and renovation of Library facilities and cannot be used for operations.

Goals

- Sacramento Public Library Authority delivers ideas, resources, and information to help our community discover, learn, and grow.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
County Library	\$1,181,812	\$1,277,352	\$1,337,635	\$60,283	4.7%
Total Expenditures / Appropriations	\$1,181,812	\$1,277,352	\$1,337,635	\$60,283	4.7%
Net Financing Uses	\$1,181,812	\$1,277,352	\$1,337,635	\$60,283	4.7%
Total Revenue	\$1,133,708	\$1,218,384	\$1,286,174	\$67,790	5.6%
Use of Fund Balance	\$48,104	\$58,968	\$51,461	\$(7,507)	(12.7)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,181,812	\$1,277,352	\$1,337,635	\$60,283	4.7%
Total Expenditures / Appropriations	\$1,181,812	\$1,277,352	\$1,337,635	\$60,283	4.7%
Net Financing Uses	\$1,181,812	\$1,277,352	\$1,337,635	\$60,283	4.7%
Revenue					
Revenue from Use Of Money & Property	\$172	\$1,500	\$1,500	—	—%
Intergovernmental Revenues	—	—	\$1,284,674	\$1,284,674	—%
Miscellaneous Revenues	\$1,133,536	\$1,216,884	—	\$(1,216,884)	(100.0)%
Total Revenue	\$1,133,708	\$1,218,384	\$1,286,174	\$67,790	5.6%
Use of Fund Balance	\$48,104	\$58,968	\$51,461	\$(7,507)	(12.7)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$58,968	\$51,461	\$(7,507)	(12.7)%
Use of Fund Balance	\$58,968	\$51,461	\$(7,507)	(12.7)%

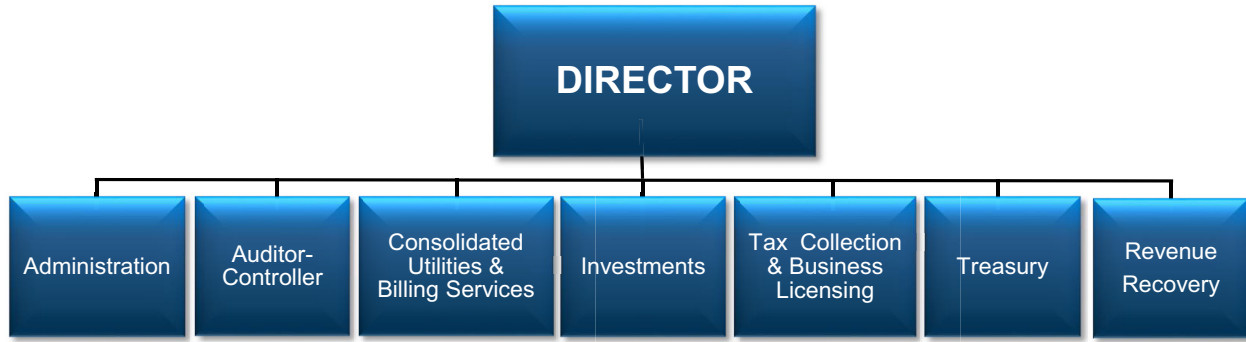
Summary of Changes

The Recommended Budget reflects a \$60,283 (4.7%) increase in total appropriations, \$67,790 (5.6%) increase in revenues, and \$7,507 (12.7%) decrease in use of fund balance from the prior year Adopted Budget.

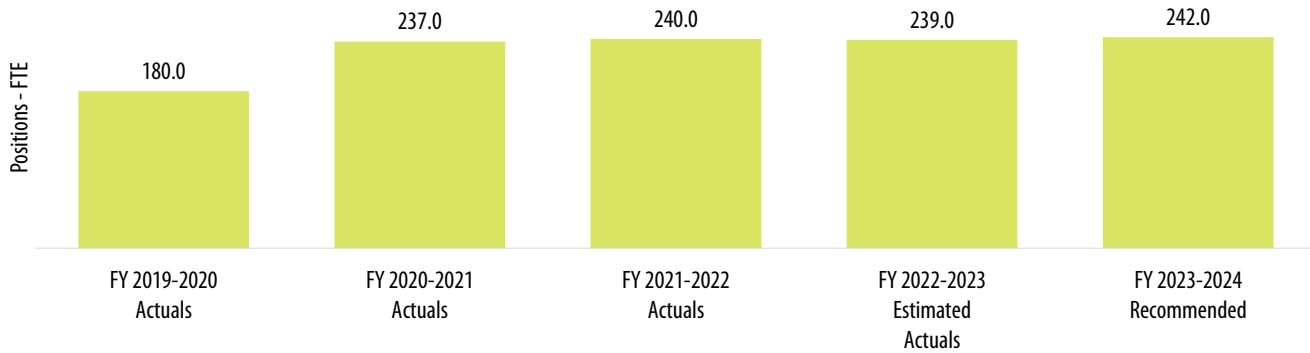
The increase in total appropriations is due to increased facility use costs.

The increase in revenues is due to the annual adjustment in revenue received from the Sacramento Public Library Authority based on the percentage change in the Engineering News Record – Construction Cost Index.

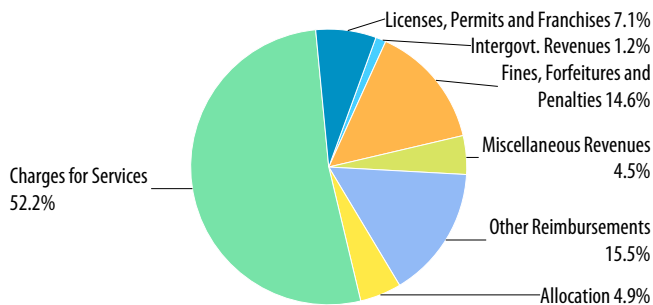
Department Of Finance
Department Structure
Joyce Renison, Interim Director



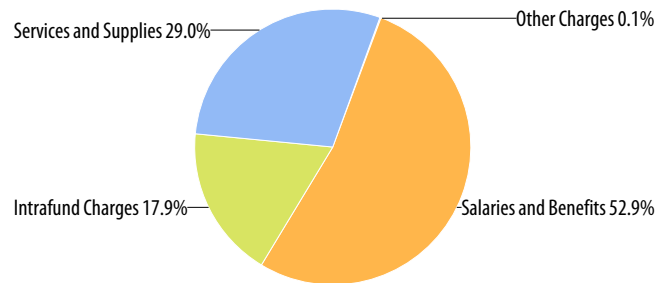
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Department of Finance** is responsible for managing the County's Treasury and Investments, Tax Collection and Business Licensing, providing Auditor-Controller services, including County and Special District Payroll and Payment Services, System Control and Reconciliation, Audits, Accounting Reporting and Control, and Tax Accounting, providing collection services on delinquent accounts, debts, fines, Victim Restitution Aid overpayments, Probation fees and other County owned debts and billing and collection services for refuse, water, sewer and storm water drainage through the following programs:

- Administration
- Auditor-Controller
- Consolidated Utility Billing & Services
- Revenue Recovery
- Tax Collection & Business Licensing
- Treasury & Investments

Goals

- Complete the relocation of Consolidated Utility Billing & Services (CUBS), Revenue Recovery, and part of Remittance Processing and Cashiering in Treasury to streamline collection of payments, and to reduce facility costs.
- Continue implementation of the new property tax system.
- Continue collaboration with departments on American Rescue Plan Act (ARPA) funding, including providing accounting services support, review of reimbursement claims, and contract monitoring.

Accomplishments

- Completed Request for Proposal (RFP) process, selection of vendor, and contract negotiation processing for the new property tax system.
- Implemented MyUtilites and the reduction of vendor fees due to the in-house conversion of CUBS bills to PDF.
- Implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administration	\$4,139,687	\$4,957,506	\$5,841,984	\$884,478	17.8%
Auditor-Controller	\$11,408,618	\$13,303,441	\$14,156,220	\$852,779	6.4%
Consolidated Utilities Billing and Service	\$9,104,069	\$10,333,003	\$10,564,174	\$231,171	2.2%
Revenue Recovery	\$9,070,838	\$10,456,024	\$10,448,897	\$(7,127)	(0.1)%
Tax Collection & Business Licensing	\$6,940,060	\$8,165,234	\$8,851,859	\$686,625	8.4%
Treasury and Investments	\$4,243,095	\$5,021,619	\$5,471,681	\$450,062	9.0%
Total Expenditures / Appropriations	\$44,906,366	\$52,236,827	\$55,334,815	\$3,097,988	5.9%
Total Reimbursements	\$(10,375,384)	\$(12,573,520)	\$(14,170,911)	\$(1,597,391)	12.7%
Net Financing Uses	\$34,530,982	\$39,663,307	\$41,163,904	\$1,500,597	3.8%
Total Revenue	\$33,628,949	\$37,321,267	\$38,798,742	\$1,477,475	4.0%
Net County Cost	\$902,033	\$2,342,040	\$2,365,162	\$23,122	1.0%
Positions	240.0	240.0	242.0	2.0	0.8%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$24,115,226	\$27,793,739	\$29,298,685	\$1,504,946	5.4%
Services & Supplies	\$12,979,353	\$15,459,889	\$16,061,434	\$601,545	3.9%
Other Charges	\$6,401	\$101,000	\$75,000	\$(26,000)	(25.7)%
Intrafund Charges	\$7,805,388	\$8,882,199	\$9,899,696	\$1,017,497	11.5%
Total Expenditures / Appropriations	\$44,906,366	\$52,236,827	\$55,334,815	\$3,097,988	5.9%
Intrafund Reimbursements Between Programs	\$(988,187)	\$(6,386,950)	\$(6,602,004)	\$(215,054)	3.4%
Other Reimbursements	\$(9,387,197)	\$(6,186,570)	\$(7,568,907)	\$(1,382,337)	22.3%
Total Reimbursements	\$(10,375,384)	\$(12,573,520)	\$(14,170,911)	\$(1,597,391)	12.7%
Net Financing Uses	\$34,530,982	\$39,663,307	\$41,163,904	\$1,500,597	3.8%
Revenue					
Licenses, Permits & Franchises	\$2,901,633	\$2,940,464	\$3,447,018	\$506,554	17.2%
Fines, Forfeitures & Penalties	\$7,253,789	\$6,914,489	\$7,104,000	\$189,511	2.7%
Intergovernmental Revenues	\$397,477	\$894,868	\$591,200	\$(303,668)	(33.9)%
Charges for Services	\$20,622,322	\$23,388,671	\$25,444,824	\$2,056,153	8.8%
Miscellaneous Revenues	\$2,453,728	\$3,182,775	\$2,211,700	\$(971,075)	(30.5)%
Total Revenue	\$33,628,949	\$37,321,267	\$38,798,742	\$1,477,475	4.0%
Net County Cost	\$902,033	\$2,342,040	\$2,365,162	\$23,122	1.0%
Positions	240.0	240.0	242.0	2.0	0.8%

Summary of Changes

The Recommended Budget reflects a \$3,097,988 (5.9%) increase in total appropriations, \$1,597,391 (12.7%) increase in reimbursements, \$1,477,475 (4.0%) increase in revenues, and \$23,122 (1.0%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in salaries and benefits costs due to Cost of Living Adjustments (COLA), step increases, and other benefit costs.
- Increases in the department overhead allocation.
- Increases in allocated costs from other County departments.
- An increase in the net cost of Revenue Recovery assessment collection services due to a decrease in Court-Collection Account Reimbursements (CCA) from the State Franchise Tax Board Court-Ordered Debt Program (COD).

- Various inflationary pressures that affect internal labor rates and external vendor charges that have significantly impacted the County as a whole.
- A temporary decrease due to nine months of free leased facility space related to the relocation of two Finance Divisions to the Armstrong facility.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.
- Recommended reductions summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to:

- Increased expenditures that are recoverable.
- An increase in the department overhead recovery.
- Reimbursement for Subject Matter Expert (SME) labor related to the tax system implementation.
- A continued decrease in collections for Revenue Recovery customer departments affected by California Assembly Bill (AB) 177 and AB 199.

The increase in revenues is due to:

- Increased expenditures that are recoverable.
- A one-time trust fund allocation in the FY 2022-23 Adopted Budget to cover a deficit in Revenue Recovery's budget due to the elimination of various fees associated with AB 177.
- AB 199, effective July 1, 2022, which resulted in the removal of civil assessments on traffic violations.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Position counts have increased by 2.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE net mid-year decreases.
- 3.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Auditor-Controller	281,835	—	209,000	72,835	1.0
Revenue Recovery	805,043	—	320,000	485,043	8.0
Tax Collection & Business Licensing	112,718	—	112,718	—	1.0
Treasury and Investments	131,650	—	131,650	—	1.0

Summary of Recommended Reductions by Program

Program	Total Expenditures	Reimbursements	Revenue	Net County Cost	FTE
Revenue Recovery	(805,043)	—	—	(805,043)	(8.0)

Administration

Program Overview

Administration provides departmental oversight and support services in the areas of personnel, budget, purchasing, contracts, facilities and other areas that sustain operations.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,364,195	\$1,714,269	\$1,872,971	\$158,702	9.3%
Services & Supplies	\$2,028,804	\$2,421,770	\$2,856,423	\$434,653	17.9%
Intrafund Charges	\$673,906	\$821,467	\$1,112,590	\$291,123	35.4%
Cost of Goods Sold	\$72,781	—	—	—	—%
Total Expenditures / Appropriations	\$4,139,687	\$4,957,506	\$5,841,984	\$884,478	17.8%
Total Reimbursements between Programs		\$(4,872,182)	\$(5,841,984)	\$(969,802)	19.9%
Other Reimbursements	\$(3,979,819)	—	—	—	—%
Total Reimbursements	\$(4,014,084)	\$(4,872,182)	\$(5,841,984)	\$(969,802)	19.9%
Net Financing Uses	\$125,603	\$85,324	—	\$(85,324)	(100.0)%
Revenue					
Intergovernmental Revenues	\$92,763	\$6,459	—	\$(6,459)	(100.0)%
Total Revenue	\$92,763	\$6,459	—	\$(6,459)	(100.0)%
Net County Cost	\$32,839	\$78,865	—	\$(78,865)	(100.0)%
Positions	11.0	11.0	12.0	1.0	9.1%

Summary of Changes

The Recommended Budget reflects an \$884,478 (17.8%) increase in total appropriations, \$969,802 (19.9%) increase in reimbursements, \$6,459 (100.0%) decrease in revenues, and \$78,865 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in salaries and benefits costs due to COLA, step increases, and other benefit costs.
- Increases in allocated costs, with the most significant being Facility Use, Liability Insurance, Countywide IT, Employment Services, County Executive Cabinet, and Workers' Compensation. Most of these costs are allocated out to divisions through overhead cost charges.
- Consolidation of allocated budgets that were previously charged directly to Revenue Recovery.

The increase in reimbursements is due to:

- Increases in expenditures that are cost recoverable from all divisions within the Department of Finance through the overhead allocation.

The decrease in revenues is due to a one-time American Rescue Plan Act (ARPA) essential worker pay reimbursement in FY 2022-23.

Auditor-Controller

Program Overview

Auditor-Controller maintains the County's financial system and provides services including Payroll, Payment Services, Internal Audits, Financial Accounting Reporting and Control, Tax Accounting and Fiscal Services to County departments and special districts.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$8,582,604	\$9,947,469	\$10,441,953	\$494,484	5.0%
Services & Supplies	\$661,745	\$1,065,337	\$1,153,249	\$87,912	8.3%
Intrafund Charges	\$2,233,296	\$2,290,635	\$2,561,018	\$270,383	11.8%
Cost of Goods Sold	\$(69,028)	—	—	—	—%
Total Expenditures / Appropriations	\$11,408,618	\$13,303,441	\$14,156,220	\$852,779	6.4%
Total Reimbursements between Programs		\$(747,345)	\$(731,520)	\$15,825	(2.1)%
Other Reimbursements	\$(3,722,493)	\$(3,975,178)	\$(4,533,173)	\$(557,995)	14.0%
Total Reimbursements	\$(3,960,663)	\$(4,722,523)	\$(5,264,693)	\$(542,170)	11.5%
Net Financing Uses	\$7,447,955	\$8,580,918	\$8,891,527	\$310,609	3.6%
Revenue					
Intergovernmental Revenues	\$114,650	\$730,163	\$591,200	\$(138,963)	(19.0)%
Charges for Services	\$5,405,477	\$5,626,521	\$6,750,956	\$1,124,435	20.0%
Miscellaneous Revenues	\$707,188	\$543,478	\$22,000	\$(521,478)	(96.0)%
Total Revenue	\$6,227,315	\$6,900,162	\$7,364,156	\$463,994	6.7%
Net County Cost	\$1,220,640	\$1,680,756	\$1,527,371	\$(153,385)	(9.1)%
Positions	72.0	75.0	74.0	(1.0)	(1.3)%

Summary of Changes

The Recommended Budget reflects an \$852,779 (6.4%) increase in total appropriations, \$542,170 (11.5%) increase in reimbursements, \$463,994 (6.7%) increase in revenues, and \$153,385 (9.1%) decrease in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in salaries and benefits costs due to COLA, step increases, and other benefit costs.
- Increases in department overhead allocation charges.
- Increases in DTech costs.

- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- Increased expenditures that are recoverable.
- Labor costs related to the tax system implementation.

The increase in revenues is due to:

- Increased expenditures that are recoverable.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DOF - AC - ACP - Payroll - Add 1.0 FTE Accounting Manager					
	181,835	—	109,000	72,835	1.0

Add 1.0 FTE Accounting Manager position to the Payroll unit of the Auditor Controller Division in the Department of Finance. This position is a necessity for business continuity for the Department and for the entire County. This position will provide oversight and staffing of Payroll and, to some extent, Payment Services. The position is necessary for quality control and the implementation of new IRS regulations. This position will be critical as another layer of review to avoid IRS penalties.

An estimated 60% of the cost of the position (\$109,000) would be funded through the Allocated Cost Process (ACP). Of that, 85% would be funded by the Payroll allocation and 15% by the Payment Services allocation. The remaining cost of the position would be funded by the General Fund for costs that cannot be recovered from work done on behalf of special districts.

DOF - AC - ACP - Systems Control - Caseware Replacement					
	100,000	—	100,000	—	—

This request is to replace the Caseware software with a more reliable and cost effective product. The current solution is unreliable and cumbersome to use. Finance is requesting a one-time growth of \$100,000 for the purchase and implementation of a new software that will better meet the needs of the Department for creating the County of Sacramento Annual Comprehensive Financial Report (ACFR). There will be an on-going cost of approximately \$20,000 per year for software license renewal, which represents a net increase of approximately \$5,000 in ongoing annual license costs.

Consolidated Utilities Billing and Service

Program Overview

Consolidated Utilities Billing and Service (CUBS) provides billing and collection services for departments providing utilities, including refuse, water, sewer and storm water drainage.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,725,470	\$4,191,057	\$4,329,490	\$138,433	3.3%
Services & Supplies	\$4,385,163	\$4,924,452	\$4,971,464	\$47,012	1.0%
Other Charges	\$6,401	\$75,000	\$75,000	—	—%
Intrafund Charges	\$987,035	\$1,142,494	\$1,188,220	\$45,726	4.0%
Total Expenditures / Appropriations	\$9,104,069	\$10,333,003	\$10,564,174	\$231,171	2.2%
Total Reimbursements between Programs		\$(28,279)	\$(28,500)	\$(221)	0.8%
Other Reimbursements	\$(2,475)	\$(7,368)	\$(7,973)	\$(605)	8.2%
Total Reimbursements	\$(28,369)	\$(35,647)	\$(36,473)	\$(826)	2.3%
Net Financing Uses	\$9,075,700	\$10,297,356	\$10,527,701	\$230,345	2.2%
Revenue					
Fines, Forfeitures & Penalties	\$7,253,789	\$6,914,489	\$7,104,000	\$189,511	2.7%
Intergovernmental Revenues	\$63,626	\$45,213	—	\$(45,213)	(100.0)%
Charges for Services	\$1,505,985	\$3,224,559	\$3,303,783	\$79,224	2.5%
Miscellaneous Revenues	\$186,602	\$34,500	\$40,000	\$5,500	15.9%
Total Revenue	\$9,010,001	\$10,218,761	\$10,447,783	\$229,022	2.2%
Net County Cost	\$65,699	\$78,595	\$79,918	\$1,323	1.7%
Positions	44.0	44.0	44.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$231,171 (2.2%) increase in total appropriations, \$826 (2.3%) increase in reimbursements, \$229,022 (2.2%) increase in revenues, and a \$1,323 (1.7%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases in salaries and benefits costs due to COLA, step increases, and other benefit costs.
- Increases in department overhead allocation charges.
- Purchase of new computers and supplemental equipment.

- Increases in DTech labor and data processing.
- Increases in mail and postage price and volume.
- A temporary decrease due to nine months of free leased facility space related to the relocation to the Armstrong facility.

The increase in reimbursements is due to higher labor rates for services.

The increase in revenues is due to:

- Increases in projected collections of forfeitures and penalties from increased delinquent accounts.
- Increases in labor charges to County departments for utility billing processing and customer inquiries.

Revenue Recovery

Program Overview

Revenue Recovery provides collection of delinquent accounts, debts, fines, Victim Restitution Aid overpayments, Probation fees and other County owned debts in accordance with legal requirements.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$4,313,390	\$5,089,484	\$5,114,842	\$25,358	0.5%
Services & Supplies	\$3,915,351	\$4,438,896	\$4,471,337	\$32,441	0.7%
Intrafund Charges	\$853,713	\$927,644	\$862,718	\$(64,926)	(7.0)%
Cost of Goods Sold	\$(11,615)	—	—	—	—%
Total Expenditures / Appropriations	\$9,070,838	\$10,456,024	\$10,448,897	\$(7,127)	(0.1)%
Other Reimbursements	\$(1,401,430)	\$(1,897,247)	\$(1,704,850)	\$192,397	(10.1)%
Total Reimbursements	\$(1,401,430)	\$(1,897,247)	\$(1,704,850)	\$192,397	(10.1)%
Net Financing Uses	\$7,669,408	\$8,558,777	\$8,744,047	\$185,270	2.2%
Revenue					
Intergovernmental Revenues	\$58,084	\$50,057	—	\$(50,057)	(100.0)%
Charges for Services	\$7,604,438	\$7,722,461	\$8,056,004	\$333,543	4.3%
Miscellaneous Revenues	\$6,886	\$507,661	—	\$(507,661)	(100.0)%
Total Revenue	\$7,669,408	\$8,280,179	\$8,056,004	\$(224,175)	(2.7)%
Net County Cost	—	\$278,598	\$688,043	\$409,445	147.0%
Positions	53.0	49.0	47.0	(2.0)	(4.1)%

Summary of Changes

The Recommended Budget reflects a \$7,127 (0.1%) decrease in total appropriations, \$192,397 (10.1%) decrease in reimbursements, \$224,175 (2.7%) decrease in revenues, and \$409,445 (147.0%) increase in Net County Cost from the prior year Adopted Budget.

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

The decrease in total appropriations is due to:

- Decreases in direct allocated costs from the Administration Division, due to consolidation of allocated costs that were previously charged directly to Revenue Recovery.
- A temporary decrease due to nine months of free leased facility space related to the relocation to the Armstrong facility.
- An increase in salaries and benefits costs due to COLA, step increases, and other benefit costs.

- An increase in department overhead allocation.
- An increase in the one-time relocation cost to Armstrong due to permitting delays coinciding with furniture, labor, and construction inflation.
- An increase in the net cost of Revenue Recovery assessment collection services due to less Court-Collection Account Reimbursements (CCA) from the State Franchise Tax Board Court-Ordered Debt Program (COD).
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

The decrease in reimbursements is due to the continued decrease in collections for Revenue Recovery customer departments affected by AB 177 and AB 199.

The decrease in revenues is due to:

- A one-time trust fund allocation in the FY 2022-23 Adopted Budget to cover a deficit in Revenue Recovery's budget due to the elimination of various fees associated with AB 177.
- AB 199, effective July 1, 2022, which resulted in the removal of civil assessment on traffic violations.
- An increase in collection fee rates charged to the superior court to 34% from 28%.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DOF - Revenue Recovery	805,043	—	320,000	485,043	8.0

Restoration of a categorical reduction in the Division of Revenue Recovery (RR) due to loss of revenue from collections. A series of legislative bills repealed fees that RR collected on behalf of criminal justice related departments and the courts. RR reduced positions in the prior two fiscal years and also used approximately \$500,000 in one-time revenue in FY 2022-23 to help close the gap; however, RR cannot further reduce expenditures without seriously impacting operations.

To cover the shortfall, RR will increase rates charged to the courts to generate an additional \$320,000 in revenue and the General Fund allocation will cover the remainder.

Recommended Reduction Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net County Cost	FTE
DOF - Revenue Recovery - Delete 8.0 FTEs (Categorical)					
	(805,043)	—	—	(805,043)	(8.0)

In order to balance the Division of Revenue Recovery (RR) budget for FY 2023-24, additional funding of \$805,043 is needed or a reduction in staff by 8.0 FTEs -1.0 FTE Account Clerk Lv 2, 1.0 FTE Accounting Technician, 5.0 FTE Collection Services Agents I/II, and 1.0 FTE Collection Services Program Manager, which represents 17.4% of staff in the Division. This reduction will impact debt collection in the County and \$30 million in revenue billed on behalf of Departments and the Courts every year, \$5.7 million of which is collected for General Fund departments. In addition to billing and collection services, RR also handles all bankruptcy cases for the County as well as the Relief of Accountability process on behalf of County Departments. Finally, RR provides victim restitution services, an important public service. Without this staffing, RR will not be able to provide these vital services in a timely manner.

This reduction is being restored; please see the Recommended Growth request in this section.

Tax Collection & Business Licensing

Program Overview

Tax Collection and Business Licensing collects personal as well as property taxes and issues business licenses in the unincorporated areas of Sacramento County.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,275,642	\$3,844,297	\$4,075,554	\$231,257	6.0%
Services & Supplies	\$1,449,133	\$1,848,276	\$1,929,747	\$81,471	4.4%
Other Charges	—	\$26,000	—	\$(26,000)	(100.0)%
Intrafund Charges	\$2,215,284	\$2,446,661	\$2,846,558	\$399,897	16.3%
Total Expenditures / Appropriations	\$6,940,060	\$8,165,234	\$8,851,859	\$686,625	8.4%
Other Reimbursements	\$(195,950)	\$(224,000)	\$(470,211)	\$(246,211)	109.9%
Total Reimbursements	\$(195,950)	\$(224,000)	\$(470,211)	\$(246,211)	109.9%
Net Financing Uses	\$6,744,110	\$7,941,234	\$8,381,648	\$440,414	5.5%
Revenue					
Licenses, Permits & Franchises	\$2,901,633	\$2,940,464	\$3,447,018	\$506,554	17.2%
Intergovernmental Revenues	\$47,980	\$40,369	—	\$(40,369)	(100.0)%
Charges for Services	\$2,657,627	\$2,665,195	\$2,732,100	\$66,905	2.5%
Miscellaneous Revenues	\$1,552,964	\$2,097,136	\$2,149,700	\$52,564	2.5%
Total Revenue	\$7,160,204	\$7,743,164	\$8,328,818	\$585,654	7.6%
Net County Cost	\$(416,094)	\$198,070	\$52,830	\$(145,240)	(73.3)%
Positions	35.0	36.0	37.0	1.0	2.8%

Summary of Changes

The Recommended Budget reflects a \$686,625 (8.4%) increase in total appropriations, \$246,211 (109.9%) increase in reimbursements, \$585,654 (7.6%) increase in revenues, and \$145,240 (73.3%) decrease in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in salaries and benefits costs due to COLA, step increases, and other benefit costs.
- Increases in Department overhead allocations.
- Increases in labor related to planning reviews of business license applications and renewals.

- Increases in the Business Licensing technology cost recovery fee, which is based on 4.5% of Business Licensing revenue sources.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to labor costs related to the tax system implementation.

The increase in revenues is due to:

- Increased expenditures that are recoverable.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DOF - Business License - Add 1.0 FTE ASO1					
	112,718	—	112,718	—	1.0

Add 1.0 FTE Administrative Services Officer 1 (ASO 1) position to the Business Licensing Unit. This Unit has seen an increased workload in the last 5 years due to new programs and legal requirements, which require a higher level of knowledge, skills, and abilities. By adding this position, the administrative tasks will be disbursed more evenly and will help drive these new projects and programs to success. The position will be funded by Business License and Fictitious Business Name Statement fees.

Treasury and Investments

Program Overview

Treasury and Investments is responsible for managing and investing funds of the County, school districts, joint power authorities, and special districts, whose funds are held by the County.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,853,924	\$3,007,163	\$3,463,875	\$456,712	15.2%
Services & Supplies	\$539,156	\$761,158	\$679,214	\$(81,944)	(10.8)%
Intrafund Charges	\$842,153	\$1,253,298	\$1,328,592	\$75,294	6.0%
Cost of Goods Sold	\$7,862	—	—	—	—%
Total Expenditures / Appropriations	\$4,243,095	\$5,021,619	\$5,471,681	\$450,062	9.0%
Total Reimbursements between Programs		\$(739,144)	—	\$739,144	(100.0)%
Other Reimbursements	\$(85,030)	\$(82,777)	\$(852,700)	\$(769,923)	930.1%
Total Reimbursements	\$(774,888)	\$(821,921)	\$(852,700)	\$(30,779)	3.7%
Net Financing Uses	\$3,468,207	\$4,199,698	\$4,618,981	\$419,283	10.0%
Revenue					
Intergovernmental Revenues	\$20,373	\$22,607	—	\$(22,607)	(100.0)%
Charges for Services	\$3,448,795	\$4,149,935	\$4,601,981	\$452,046	10.9%
Miscellaneous Revenues	\$89	—	—	—	—%
Total Revenue	\$3,469,258	\$4,172,542	\$4,601,981	\$429,439	10.3%
Net County Cost	\$(1,051)	\$27,156	\$17,000	\$(10,156)	(37.4)%
Positions	25.0	25.0	28.0	3.0	12.0%

Summary of Changes

The Recommended Budget reflects a \$450,062 (9.0%) increase in total appropriations, \$30,779 (3.7%) increase in reimbursements, \$429,439 (10.3%) increase in revenues, and \$10,156 (37.4%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is a result of changes described below:

The net increase in total appropriations is due to:

- Increases in salaries and benefits costs due COLA, step increases, and other benefit costs.
- Increases in department overhead allocation charges.
- Decreases in projected banking costs due to the higher interest rate environment. Future low interest rates could drive future banking costs back up.

- Recommended growth detailed later in this section.

The increase in reimbursements is due to increased expenditures that are recoverable.

The increase in revenues is due to:

- Increases in fees related to Treasury and Investment services for the County Pooled Investment Fund.
- Increases in fiscal agent fees related to bond issuances and cashiering services.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

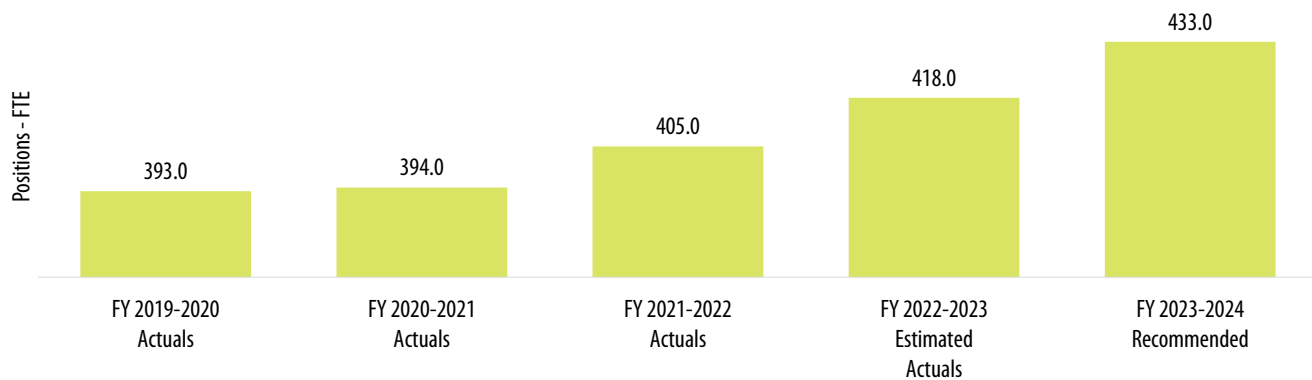
	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DOF - Treasury - Add 1.0 FTE ASO2					
	131,650	—	131,650	—	1.0

Add 1.0 FTE Administrative Services Officer 2 (ASO 2) position in the Department of Finance, Treasury Division to perform budgeting, purchasing, personnel, and other administrative duties for the Division as a result of an increase in services provided by the Division, and to consolidate certain administrative duties onto one desk. The position will be funded by revenue from investment earnings received from the pooled investment fund, which is an ongoing and stable source of revenue.

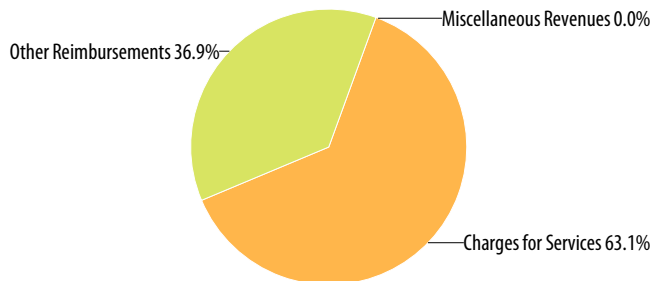
Department of Technology
Department Structure
Rami Zakaria, Chief Information Officer



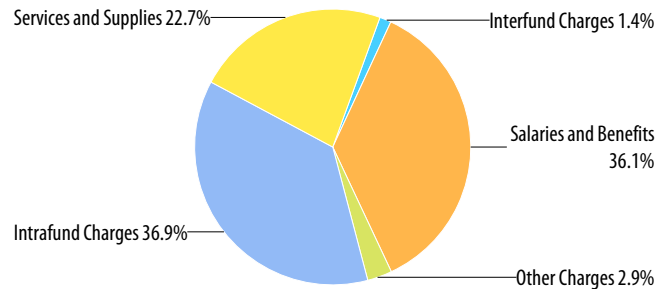
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Department of Technology** (DTech) is a central information technology and telecommunications provider for Sacramento County. DTech delivers a broad range of shared countywide information technology services to employees, departments and regional partners, and also develops customized solutions for specific departmental business applications through the following programs:

- Countywide IT Services
- Department Application and Equipment Support

Goals

- Complete Phase 1 of the Property Tax System Replacement implementation.
- Complete M365 application and email migration.
- Expand coverage of Asset and Vulnerability Data to include all County Information Systems.

Accomplishments

- Completed the Request for Proposals (RFP), vendor selection and contract for the Property Tax System Replacement.
- Completed the Countywide .Net to .Gov email migration.
- Updated the majority of Windows devices to a platform that supports Microsoft 365.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Countywide IT Services	\$58,045,308	\$86,400,224	\$89,101,781	\$2,701,557	3.1%
Department Application and Equipment Support	\$63,382,665	\$103,445,487	\$115,113,021	\$11,667,534	11.3%
Total Expenditures / Appropriations	\$121,427,973	\$189,845,711	\$204,214,802	\$14,369,091	7.6%
Total Reimbursements	\$(25,288,121)	\$(69,656,503)	\$(75,359,468)	\$(5,702,965)	8.2%
Net Financing Uses	\$96,139,852	\$120,189,208	\$128,855,334	\$8,666,126	7.2%
Total Revenue	\$102,489,003	\$118,840,540	\$128,905,428	\$10,064,888	8.5%
Use of Fund Balance	\$(6,349,151)	\$1,348,668	\$(50,094)	\$(1,398,762)	(103.7)%
Positions	405.0	418.0	433.0	15.0	3.6%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$57,986,033	\$70,180,938	\$73,712,080	\$3,531,142	5.0%
Services & Supplies	\$29,778,458	\$41,197,038	\$46,452,036	\$5,254,998	12.8%
Other Charges	\$6,173,021	\$6,031,188	\$5,920,182	\$(111,006)	(1.8)%
Interfund Charges	\$2,943,539	\$2,800,044	\$2,797,264	\$(2,780)	(0.1)%
Intrafund Charges	\$24,546,922	\$69,636,503	\$75,333,240	\$5,696,737	8.2%
Total Expenditures / Appropriations	\$121,427,973	\$189,845,711	\$204,214,802	\$14,369,091	7.6%
Other Reimbursements	\$(25,288,121)	\$(69,656,503)	\$(75,359,468)	\$(5,702,965)	8.2%
Total Reimbursements	\$(25,288,121)	\$(69,656,503)	\$(75,359,468)	\$(5,702,965)	8.2%
Net Financing Uses	\$96,139,852	\$120,189,208	\$128,855,334	\$8,666,126	7.2%
Revenue					
Intergovernmental Revenues	\$231,582	\$134,024	—	\$(134,024)	(100.0)%
Charges for Services	\$102,239,688	\$118,242,198	\$128,891,021	\$10,648,823	9.0%
Miscellaneous Revenues	\$17,731	\$20,000	\$20,000	—	—%
Other Financing Sources	\$1	\$444,318	\$(5,593)	\$(449,911)	(101.3)%
Total Revenue	\$102,489,003	\$118,840,540	\$128,905,428	\$10,064,888	8.5%
Use of Fund Balance	\$(6,349,151)	\$1,348,668	\$(50,094)	\$(1,398,762)	(103.7)%
Positions	405.0	418.0	433.0	15.0	3.6%

Summary of Changes

The Recommended Budget reflects a \$14,369,091 (7.6%) increase in total appropriations, \$5,702,965 (8.2%) increase in reimbursements, \$10,064,888 (8.5%) increase in revenues, and \$1,398,762 (103.7%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in salary and benefit costs due to negotiated labor agreements.
- Unavoidable cost increases in hardware and software maintenance.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to:

- Increases in charges internal to DTech.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in revenues is due to:

- Increases in rates charged to customers based on cost recovery.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Use of Fund Balance reflects an increase in retained earnings.

Position counts have increased by 15.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE recommended net Base decrease.
- 16.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Countywide IT Services	1,690,836	(170,301)	1,520,535	—	8.0
Department Application and Equipment Support	1,401,405	—	1,401,405	—	8.0

Countywide IT Services

Program Overview

Countywide Information Technology (IT) Services provides support for the benefit of everyone in the County. These include the countywide communications center, the County's data center, the office of the Chief Information Officer and the countywide service desk.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$20,110,360	\$22,809,663	\$24,159,508	\$1,349,845	5.9%
Services & Supplies	\$18,965,548	\$28,148,725	\$27,851,199	\$(297,526)	(1.1)%
Other Charges	\$5,622,963	\$5,362,814	\$5,240,238	\$(122,576)	(2.3)%
Interfund Charges	\$2,835,256	\$2,800,044	\$2,797,264	\$(2,780)	(0.1)%
Intrafund Charges	\$10,506,781	\$27,278,978	\$29,053,572	\$1,774,594	6.5%
Cost of Goods Sold	\$4,400	—	—	—	—%
Total Expenditures / Appropriations	\$58,045,308	\$86,400,224	\$89,101,781	\$2,701,557	3.1%
Other Reimbursements	\$(20,655,518)	\$(36,146,864)	\$(38,034,175)	\$(1,887,311)	5.2%
Total Reimbursements	\$(20,655,518)	\$(36,146,864)	\$(38,034,175)	\$(1,887,311)	5.2%
Net Financing Uses	\$37,389,790	\$50,253,360	\$51,067,606	\$814,246	1.6%
Revenue					
Intergovernmental Revenues	\$69,887	\$58,128	—	\$(58,128)	(100.0)%
Charges for Services	\$42,905,595	\$45,969,607	\$52,181,424	\$6,211,817	13.5%
Miscellaneous Revenues	\$17,546	\$20,000	\$20,000	—	—%
Other Financing Sources	\$1	\$444,318	\$(4,421)	\$(448,739)	(101.0)%
Total Revenue	\$42,993,028	\$46,492,053	\$52,197,003	\$5,704,950	12.3%
Use of Fund Balance	\$(5,603,238)	\$3,761,307	\$(1,129,397)	\$(4,890,704)	(130.0)%
Positions	124.0	128.0	132.0	4.0	3.1%

Summary of Changes

The Recommended Budget reflects a \$2,701,556 (3.1%) increase in total appropriations, \$1,887,311 (5.2%) increase in reimbursements, \$5,704,950 (12.3%) increase in revenues, and \$4,890,704 (130.0%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in negotiated labor agreements.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- Increases in internal charges resulting from increased labor costs.
- Recommended growth detailed later in this section.

The increase in revenues is due to:

- Increases in charges to customers resulting from increased labor costs.
- Recommended growth detailed later in this section.

Use of Fund Balance reflects an increase in retained earnings.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DTech - Add 1.0 FTE Info Tech Bus Systems Analyst 3 Public Health Laboratory	28,076	(28,076)	—	—	—
Add 1.0 FTE Assignment Business Systems Analyst 3 position for the Sacramento County Public Health Laboratory (SCPHL). SCPHL is mandated to have the capability to provide reportable test results to the California Reportable Disease Information Exchange (CaREDIE). Also, multiple testing platforms require interfaces between the equipment and the Laboratory Information Management System (LIMS) to upload test results. These activities require the knowledge base and experience provided by the Business Analyst. The cost for this request is split between both of DTech's programs. This request is contingent upon approval of a linked growth request in the Department of Health Services budget (BU7200000).					
DTech - Add 1.0 FTE Info Tech Business Systems Analyst for Water Resources Support	27,363	(27,363)	—	—	—
Add 1.0 FTE Information Technology Business Systems Analyst Lv 2 position to the current embedded Water Resources IT team to meet current and future workload. This request is contingent upon approval of a linked growth request in the Department of Water Resources budget (BU3220001).					
DTech - Add 1.0 FTE Info Tech Infrastructure Analyst - Department of Airports (SCDA) Support	28,076	(28,076)	—	—	—
Add 1.0 FTE Information Technology Infrastructure Analyst Lv 3 position from Department of Technology dedicated to Department of Airports to help with the growing workload, coverage, and succession planning. Costs for this request are split between both of DTech's programs. If not approved, the Airport will struggle to provide tech support in an efficient manner. Funding is provided through the Airport's Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of Airports (BU 3400000).					
DTech - Add 3.0 FTE for Social Health Information Exchange (SHIE) Support	86,786	(86,786)	—	—	—
Add 3.0 FTEs embedded Department of Technology positions: 1.0 FTE Supervising Information Technology Analyst position and 2.0 FTE Information Technology Business Systems Analyst positions. These positions are needed for the technical direction and tactical operations of the SHIE infrastructure and associated applications. This includes managing the development of technical and engineering specifications and implementing data exchanges as well as reporting and analytics. The positions are ARPA funded through 12/31/2026, and costs are split between both of DTech's programs. Lack of sufficient IT support may result in sub-standard or ineffective solutions being implemented, delayed milestones that may jeopardize funding that is contingent upon meeting deadlines, a loss of customer confidence in the SHIE, and reduced opportunities for financial sustainability. This request is contingent upon approval of a linked growth request in the Department of Health Services (BU7200000).					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DTech - Support for M365 Implementation (ACP)					
	222,222	—	222,222	—	—
Fund the latter phases of M365 implementation beyond the scope funded by Microsoft. The mission-critical nature of the migration to M365 and the broad scope of changes to the County's enterprise environment will require coordination assistance and support from a third-party integrator.					
DTech -Acquire countywide forms and workflow solution (ACP)					
	100,000	—	100,000	—	—
Document requirements and publish a Request for Proposal (RFP) to acquire a countywide forms and workflow solution.					
DTech -M365 Backup / Restore System (ACP)					
	200,000	—	200,000	—	—
Acquire a cloud-based backup and recovery solution for the M365 email, files and system data. Backup and recovery of this data is not included in M365 services, and the County will be responsible for this capability. The existing services are not appropriate solutions for Cloud based systems.					
DTech-Add 2.0 FTE for Establishing AV Service with FTEs (ACP)					
	263,946	—	263,946	—	2.0
Creation of a team to support various audio-visual (AV) related projects. This request is to add 2.0 FTE IT Infrastructure Analyst positions that would specialize in digital media and provide various services associated with producing and distributing of digital content. 75% of the cost will be charged through the Allocated Cost Process, with the remainder being direct charged to departments requesting specific service.					
DTech-Add 6.0 FTE for Identity and Access Management (IAM) (ACP)					
	734,367	—	734,367	—	6.0
Adding 3.0 FTE Information Technology Systems Support Specialist Level I/II positions and 3.0 FTE Information Technology Infrastructure Analyst Level I/II positions to provide expert assistance to help ensure that the right people and processes have the proper access to the appropriate resources in real time.					

Department Application and Equipment Support

Program Overview

Department Application and Equipment Support develops, implements and maintains software applications such as law and justice, tax collection, and payroll.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$37,875,673	\$47,371,275	\$49,552,572	\$2,181,297	4.6%
Services & Supplies	\$10,812,910	\$13,048,313	\$18,600,837	\$5,552,524	42.6%
Other Charges	\$550,058	\$668,374	\$679,944	\$11,570	1.7%
Interfund Charges	\$108,283	—	—	—	—%
Intrafund Charges	\$14,040,141	\$42,357,525	\$46,279,668	\$3,922,143	9.3%
Cost of Goods Sold	\$(4,400)	—	—	—	—%
Total Expenditures / Appropriations	\$63,382,665	\$103,445,487	\$115,113,021	\$11,667,534	11.3%
Other Reimbursements	\$(4,632,603)	\$(33,509,639)	\$(37,325,293)	\$(3,815,654)	11.4%
Total Reimbursements	\$(4,632,603)	\$(33,509,639)	\$(37,325,293)	\$(3,815,654)	11.4%
Net Financing Uses	\$58,750,062	\$69,935,848	\$77,787,728	\$7,851,880	11.2%
Revenue					
Intergovernmental Revenues	\$161,696	\$75,896	—	\$(75,896)	(100.0)%
Charges for Services	\$59,334,094	\$72,272,591	\$76,709,597	\$4,437,006	6.1%
Miscellaneous Revenues	\$186	—	—	—	—%
Other Financing Sources	\$0	—	\$(1,172)	\$(1,172)	—%
Total Revenue	\$59,495,975	\$72,348,487	\$76,708,425	\$4,359,938	6.0%
Use of Fund Balance	\$(745,913)	\$(2,412,639)	\$1,079,303	\$3,491,942	144.7%
Positions	281.0	290.0	301.0	11.0	3.8%

Summary of Changes

The Recommended Budget reflects an \$11,667,534 (11.3%) increase in total appropriations, \$3,815,654 (11.4%) increase in reimbursements, \$4,359,938 (6.0%) increase in revenues, and \$3,491,942 (144.7%) increase in use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is primarily due to:

- Increases in negotiated labor agreements and unavoidable increases in hardware and software maintenance costs.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to increases in internal charges resulting from increased labor costs.
The increase in revenues is due to:

- Increases in charges to customers resulting from increased labor costs.
- Recommended growth detailed later in this section.

Use of Fund Balance reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DTech - Add 1.0 FTE Info Tech Bus Systems Analyst 3 Public Health Laboratory	173,970	—	173,970	—	1.0
Add 1.0 FTE Assignment Business Systems Analyst 3 position for the Sacramento County Public Health Laboratory (SCPHL). SCPHL is mandated to have the capability to provide reportable test results to the California Reportable Disease Information Exchange (CalREDIE). Also, multiple testing platforms require interfaces between the equipment and the Laboratory Information Management System (LIMS) to upload test results. These activities require the knowledge base and experience provided by the Business Analyst. The cost for this request is split between both of DTech's programs. This request is contingent upon approval of a linked growth request in the Department of Health Services budget (BU7200000).					
DTech - Add 1.0 FTE Info Tech Business Systems Analyst for Water Resources Support	161,336	—	161,336	—	1.0
Add 1.0 FTE Information Technology Business Systems Analyst Lv 2 position to the current embedded Water Resources IT team to meet current and future workload. This request is contingent upon approval of a linked growth request in the Department of Water Resources budget (BU3220001).					
DTech - Add 1.0 FTE Info Tech Infrastructure Analyst - Department of Airports (SCDA) Support	173,969	—	173,969	—	1.0
Add 1.0 FTE Information Technology Infrastructure Analyst Lv 3 position from Department of Technology dedicated to Department of Airports to help with the growing workload, coverage, and succession planning. Costs for this request are split between both of DTech's programs. If not approved, the Airport will struggle to provide tech support in an efficient manner. Funding is provided through the Airport's Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of Airports (BU 3400000).					
DTech - Add 2.0 FTE for Response to the Disability Advisory Commission annual report on Web Accessibility (ACP)	363,946	—	363,946	—	2.0
Add 2.0 FTE Information Technology Business Systems Analyst Lv 2 positions for the DTech Web Team. Purchase accessibility software to assist in creating content, which is web accessible. Contract for services to audit the Americans with Disabilities (ADA) compliance level of the County Internet presence. Contract for accessibility training for content contributors.					
DTech - Add 3.0 FTE for Social Health Information Exchange (SHIE) Support	528,184	—	528,184	—	3.0
Add 3.0 FTEs embedded Department of Technology positions: 1.0 FTE Supervising Information Technology Analyst position and 2.0 FTE Information Technology Business Systems Analyst positions. These positions are needed for the technical direction and tactical operations of the SHIE infrastructure and associated applications. This includes managing the development of technical and engineering specifications and implementing data exchanges as well as reporting and analytics. The positions are ARPA funded through 12/31/2026, and costs are split between both of DTech's programs. Lack of sufficient IT support may result in sub-standard or ineffective solutions being implemented, delayed milestones that may jeopardize funding that is contingent upon meeting deadlines, a loss of customer confidence in the SHIE, and reduced opportunities for financial sustainability. This request is contingent upon approval of a linked growth request in the Department of Health Services (BU7200000).					

Data Processing-Shared Systems

Budget Unit Functions & Responsibilities

Data Processing-Shared Systems accounts for the cost of services provided by the Department of Technology (DTech) and the Department of Finance to support countywide shared computer systems and applications.

Goals

- Initiate the property tax system replacement project with the targeted go-live of September 2025.
- Upgrade the Agenda Management system to allow better website performance.
- Implement a new Boards and Commissions application for the Clerk of the Board.

Accomplishments

- Managed the Request for Proposal (RFP) process for a new property tax system and selected a vendor.
- Implemented Fioro Launchpad for My SacCounty (ESS/MSS), allowing for the main menu of ESS and MSS to be on the latest responsive design (custom HTML4 – meaning will change based on the device being used). It is also needed to launch Fiori forms or any Fiori applications.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Shared Systems	\$11,934,138	\$25,930,079	\$28,281,832	\$2,351,753	9.1%
Total Expenditures / Appropriations	\$11,934,138	\$25,930,079	\$28,281,832	\$2,351,753	9.1%
Net Financing Uses	\$11,934,138	\$25,930,079	\$28,281,832	\$2,351,753	9.1%
Total Revenue	\$91,067	\$106,778	\$106,778	—	—%
Net County Cost	\$11,843,071	\$25,823,301	\$28,175,054	\$2,351,753	9.1%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$11,709,232	\$25,682,293	\$27,274,632	\$1,592,339	6.2%
Intrafund Charges	\$224,906	\$247,786	\$1,007,200	\$759,414	306.5%
Total Expenditures / Appropriations	\$11,934,138	\$25,930,079	\$28,281,832	\$2,351,753	9.1%
Net Financing Uses	\$11,934,138	\$25,930,079	\$28,281,832	\$2,351,753	9.1%
Revenue					
Charges for Services	\$91,067	\$106,778	\$106,778	—	—%
Total Revenue	\$91,067	\$106,778	\$106,778	—	—%
Net County Cost	\$11,843,071	\$25,823,301	\$28,175,054	\$2,351,753	9.1%

Summary of Changes

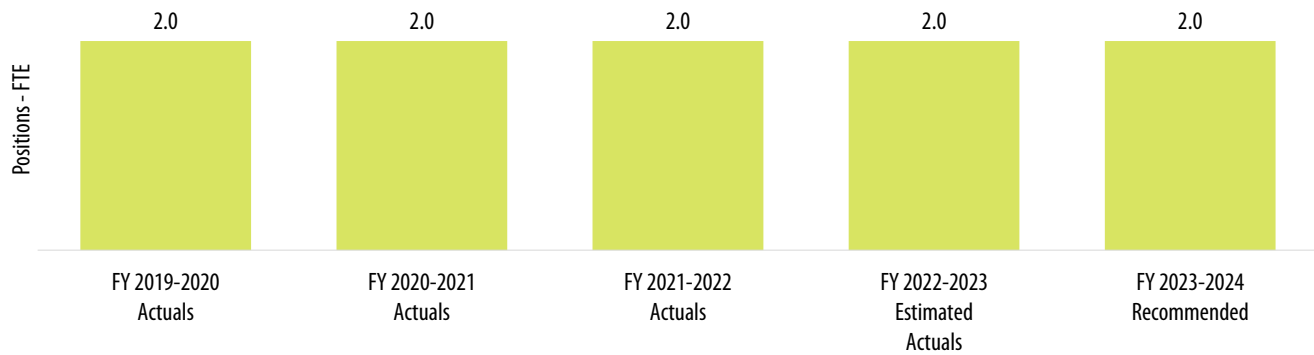
The Recommended Budget reflects a \$2,351,753 (9.1%) increase in total appropriations and Net County Cost from the prior year Adopted Budget.

The increase in total appropriations and Net County Cost is due to project funding for year three of the Property Tax Replacement project.

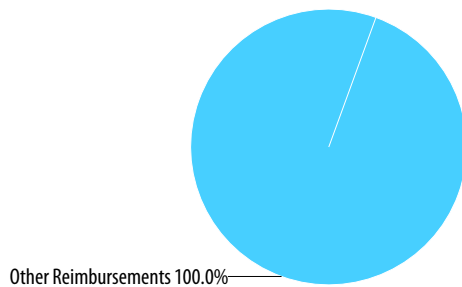
Office of Compliance
Department Structure
Rami Zakaria, Chief Information Officer



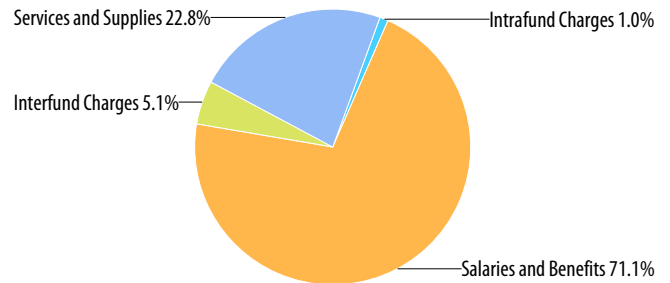
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Office of Compliance** performs core activities related to the Federal mandates of the Health Insurance Portability and Accountability Act (HIPAA) found in Code of Federal Regulations (CFR) 45 and requirements for the County's covered components as defined under the Act. The Chief Information Officer (Director) fulfills the role of the County's mandated HIPAA Compliance Officer. HIPAA provisions include administrative, physical, and technical safeguards to prevent unauthorized use and disclosure of protected health information (PHI) in all formats (written, verbal, and electronic). The Office both fulfills and monitors specific requirements under the key provisions. The core activities include:

- Maintaining and updating the mandated County HIPAA Policies and Procedures;
- Developing and delivering HIPAA Privacy and Security training required under Section 64.530 of the Act;
- Conducting risk assessments of HIPAA-covered worksites and software applications to document compliance with HIPAA regulations and address potential or actual risks to protected health information;
- Investigating incidents and complaints for alleged HIPAA violations under Section 164.508;
- Reporting breaches of HIPAA-regulated medical information to state and federal agencies; and
- Monitoring the County's Business Associate contracts as required under Section 164.502.

Additionally, the Office of Compliance monitors County departments regulated by the Fair and Accurate Credit Transactions Act (FACTA) Red Flags Rule to prevent identity theft.

Goals

- To protect county clients' personal and medical information through the oversight of county departments' and divisions' efforts to meet federally mandated HIPAA requirements.
- Manage external reporting for PHI, Personal Identifying Information (PII), Payment Card Industry (PCI) and Criminal Justice Information Services (CJIS) Incidents/breaches.
- Plan for 2024 overhaul of Compliance Policies and Procedures.

Accomplishments

- Implemented a new vendor management system to conduct program and application assessments.
- Began tracking Events, Incidents, and Breaches within the Jira Service Management Ticket system.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Health Insurance Portability and Accountability Act	\$361,743	\$448,015	\$457,170	\$9,155	2.0%
Total Expenditures / Appropriations	\$361,743	\$448,015	\$457,170	\$9,155	2.0%
Total Reimbursements	\$(358,513)	\$(436,422)	\$(457,170)	\$(20,748)	4.8%
Net Financing Uses	\$3,230	\$11,593	—	\$(11,593)	(100.0)%
Total Revenue	\$3,230	\$3,230	—	\$(3,230)	(100.0)%
Net County Cost	—	\$8,363	—	\$(8,363)	(100.0)%
Positions	2.0	2.0	2.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$298,402	\$317,133	\$325,208	\$8,075	2.5%
Services & Supplies	\$55,948	\$102,903	\$104,012	\$1,109	1.1%
Interfund Charges	\$3,282	\$23,438	\$23,434	\$(4)	(0.0)%
Intrafund Charges	\$4,110	\$4,541	\$4,516	\$(25)	(0.6)%
Total Expenditures / Appropriations	\$361,743	\$448,015	\$457,170	\$9,155	2.0%
Other Reimbursements	\$(358,513)	\$(436,422)	\$(457,170)	\$(20,748)	4.8%
Total Reimbursements	\$(358,513)	\$(436,422)	\$(457,170)	\$(20,748)	4.8%
Net Financing Uses	\$3,230	\$11,593	—	\$(11,593)	(100.0)%
Revenue					
Intergovernmental Revenues	\$3,230	\$3,230	—	\$(3,230)	(100.0)%
Total Revenue	\$3,230	\$3,230	—	\$(3,230)	(100.0)%
Net County Cost	—	\$8,363	—	\$(8,363)	(100.0)%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$9,155 (2.0%) increase in total appropriations, a \$20,748 (4.8%) increase in reimbursements, and an \$8,363 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to changes in prior year cost of living adjustments.

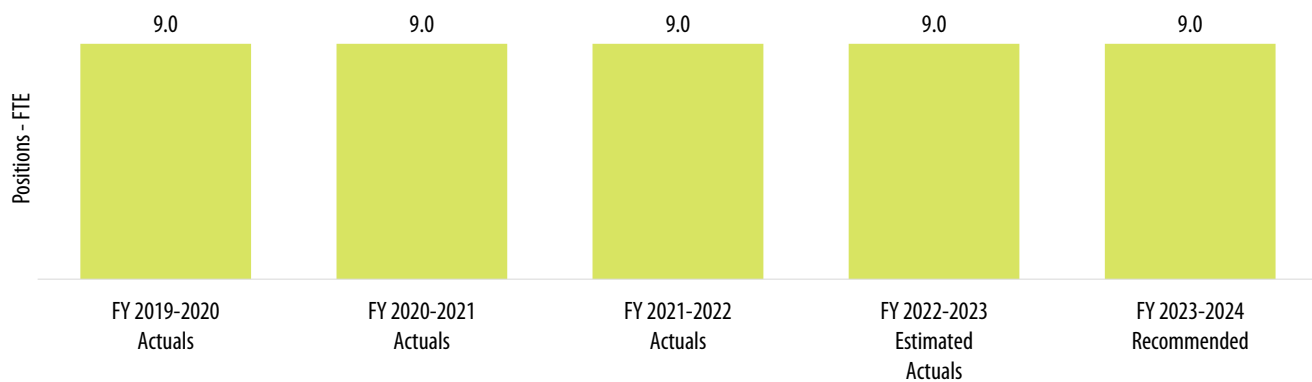
The increase in total appropriations and reimbursements is due to an increase in salaries and benefits from cost of living adjustments.

The decrease in revenues is due to a one-time prior year allocation of American Rescue Plan Act funds for essential worker pay.

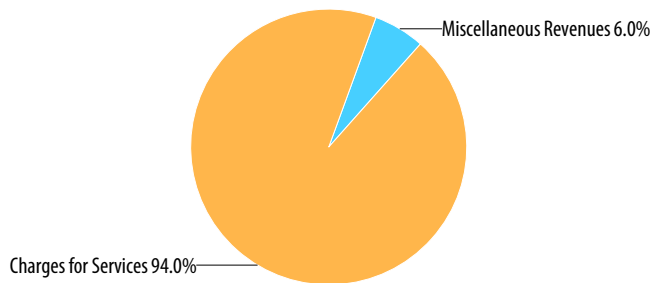
Regional Radio Communications System
Department Structure
Rami Zakaria, Chief Information Officer



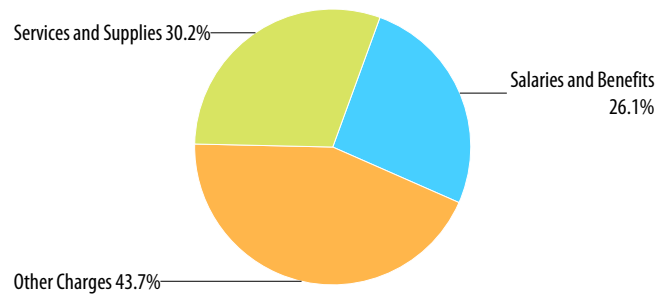
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Sacramento Regional Radio Communications System** (SRRCS) operates and maintains two-way mobile communications in the Sacramento Region. Their system coverage area extends north to Citrus Heights, south to Galt, east to Folsom, and west to Davis. SRRCS currently has 30 primary system participants that operate approximately 14,900 (billable) radios.

The majority of the communication activities on SRRCS involve emergency response and other public safety activities. These activities include regional law enforcement and fire suppression, emergency medical response, hazardous material responses, coordination of mutual aid, and interoperability among all participating agencies. Because Public Safety communications are critical to the mission of law enforcement and fire responders, SRRCS staff is available 24 hours a day, seven days a week to respond to communication problems.

The Department of Technology (DTech) is the lead agency in the operations and maintenance of the radio system. DTech provides management and administrative oversight, technical support, and preventative and corrective maintenance of the radio system.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Regional Radio Communication System	\$6,156,193	\$6,620,882	\$6,293,947	\$(326,935)	(4.9)%
Total Expenditures / Appropriations	\$6,156,193	\$6,620,882	\$6,293,947	\$(326,935)	(4.9)%
Total Reimbursements	—	\$(400,000)	—	\$400,000	(100.0)%
Net Financing Uses	\$6,156,193	\$6,220,882	\$6,293,947	\$73,065	1.2%
Total Revenue	\$6,111,383	\$6,068,650	\$6,302,367	\$233,717	3.9%
Use of Fund Balance	\$44,810	\$152,232	\$(8,420)	\$(160,652)	(105.5)%
Positions	9.0	9.0	9.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,424,909	\$1,619,097	\$1,639,952	\$20,855	1.3%
Services & Supplies	\$1,690,084	\$1,887,721	\$1,901,875	\$14,154	0.7%
Other Charges	\$3,041,200	\$3,114,064	\$2,752,120	\$(361,944)	(11.6)%
Total Expenditures / Appropriations	\$6,156,193	\$6,620,882	\$6,293,947	\$(326,935)	(4.9)%
Other Reimbursements	—	\$(400,000)	—	\$400,000	(100.0)%
Total Reimbursements	—	\$(400,000)	—	\$400,000	(100.0)%
Net Financing Uses	\$6,156,193	\$6,220,882	\$6,293,947	\$73,065	1.2%
Revenue					
Revenue from Use Of Money & Property	\$45,087	—	—	—	—%
Intergovernmental Revenues	\$3,230	\$1,615	—	\$(1,615)	(100.0)%
Charges for Services	\$5,509,212	\$5,687,680	\$5,923,012	\$235,332	4.1%
Miscellaneous Revenues	\$553,854	\$379,355	\$379,355	—	—%
Total Revenue	\$6,111,383	\$6,068,650	\$6,302,367	\$233,717	3.9%
Use of Fund Balance	\$44,810	\$152,232	\$(8,420)	\$(160,652)	(105.5)%
Positions	9.0	9.0	9.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$326,935 (4.9%) decrease in total appropriations, \$400,000 (100.0%) decrease in reimbursements, \$233,717 (3.9%) increase in revenues, and \$160,652 (105.5%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The net decrease in total appropriations is primarily due to:

- A reduction in depreciation expense due to projects being fully depreciated.
- Increases in salaries and benefits resulting from negotiated labor agreements, partially offset by the reallocation of 1.0 FTE Accounting Technician to 1.0 FTE Senior Account Clerk.

The decrease in reimbursements is due to the removal of one time grant funding budgeted as a reimbursement in the prior year.

The increase in revenues is due to increases in backbone fees charged to customers.

Use of Fund Balance reflects an increase in retained earnings.

Technology Cost Recovery Fee

Budget Unit Functions & Responsibilities

The **Technology Cost Recovery Fee** Fund was established by County Ordinance 16.140.030.

This special revenue fund provides financing to pay for the implementation and operation of the web-based Automation E-Government Permitting System, also known as Accela. Accela is a record tracking system used by numerous County agencies, which offers a high degree of automation with interfaces for internal staff, field staff, and the general public. An Accela record can have workflows, attachments, contacts, assignments, inspections, and more. Accela supports field inspections via virtual private network (VPN) or mobile apps and also has multiple application programming interfaces (API) for further integration.

Goals

The following items are a list of customized Accela automation projects being developed for various department stakeholders:

- Implement new Electronic Records Review.
- Implement Portal improvements.
- Implement process improvements to streamline operations.

Accomplishments

The following items are a list of Accela achievements for department stakeholders:

- Upgraded Accela Building and Permitting software to most current version.
- Replaced Department of Building Permits and Inspection Electronic Document Review (EDR) application.
- Integrated Department of Water Resources Nexgen application.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Information Technology Recovery Fee	\$1,590,460	\$1,850,997	\$1,631,582	\$(219,415)	(11.9)%
Total Expenditures / Appropriations	\$1,590,460	\$1,850,997	\$1,631,582	\$(219,415)	(11.9)%
Net Financing Uses	\$1,590,460	\$1,850,997	\$1,631,582	\$(219,415)	(11.9)%
Total Revenue	\$1,616,891	\$1,513,400	\$1,513,400	—	—%
Use of Fund Balance	\$(26,431)	\$337,597	\$118,182	\$(219,415)	(65.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,590,460	\$1,850,997	\$1,631,582	\$(219,415)	(11.9)%
Total Expenditures / Appropriations	\$1,590,460	\$1,850,997	\$1,631,582	\$(219,415)	(11.9)%
Net Financing Uses	\$1,590,460	\$1,850,997	\$1,631,582	\$(219,415)	(11.9)%
Revenue					
Licenses, Permits & Franchises	\$1,600,907	\$1,500,000	\$1,500,000	—	—%
Revenue from Use Of Money & Property	\$3,373	\$1,400	\$1,400	—	—%
Charges for Services	\$16	—	—	—	—%
Miscellaneous Revenues	\$12,596	\$12,000	\$12,000	—	—%
Total Revenue	\$1,616,891	\$1,513,400	\$1,513,400	—	—%
Use of Fund Balance	\$(26,431)	\$337,597	\$118,182	\$(219,415)	(65.0)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$337,597	\$18,594	\$(319,003)	(94.5)%
Reserve Release	—	\$99,588	\$99,588	—%
Use of Fund Balance	\$337,597	\$118,182	\$(219,415)	(65.0)%

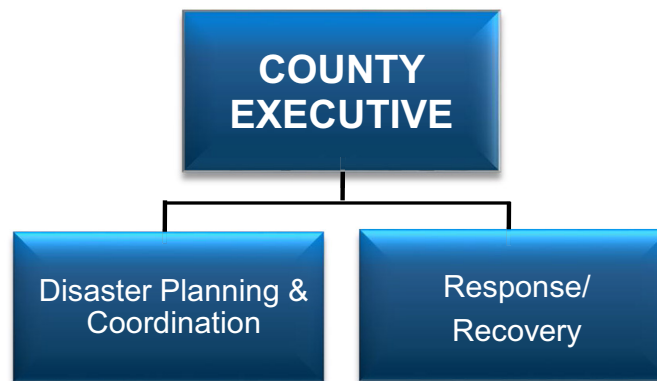
Summary of Changes

The Recommended Budget reflects a \$219,415 (11.9%) decrease in total appropriations and a \$219,415 (65.0%) decrease in use of fund balance from the prior year Adopted Budget.

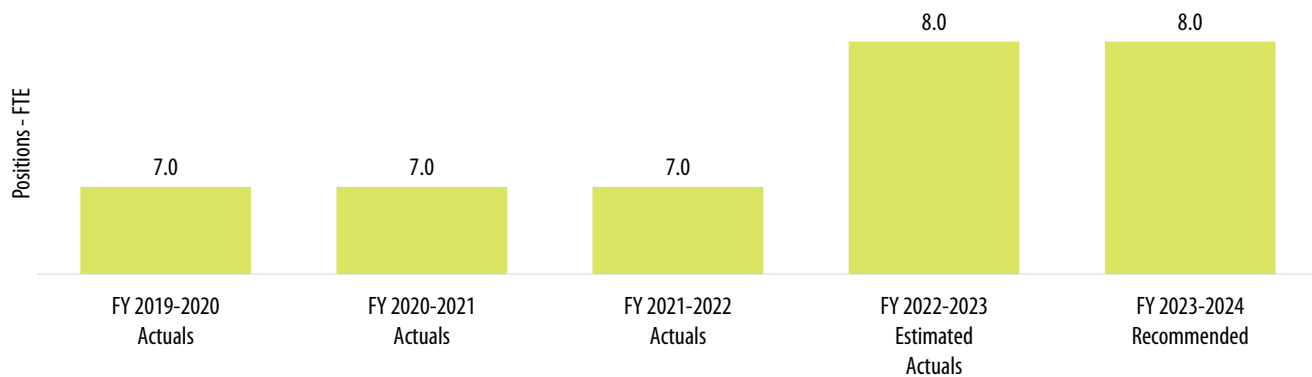
The decrease in total appropriations is due to the transfer of costs for the Accela licensing fees of two modules (LCM/Mobil App) from IT Recovery to DTech Budget 7600000. The licenses are user licenses so the costs are being transferred to DTech and will be recovered from users.

This fund does not have a reserve requirement and funds were erroneously designated as reserves in prior years. The reserve release will deplete the reserve.

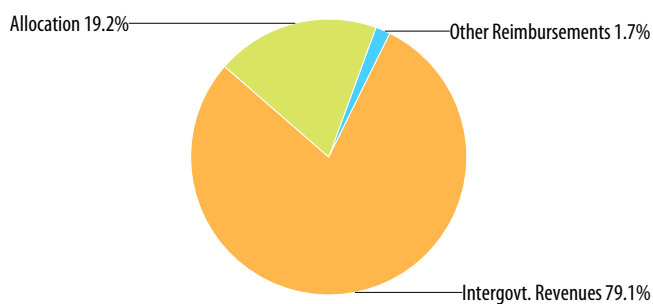
**Emergency Services
Department Structure**
Mary Jo Flynn, Chief



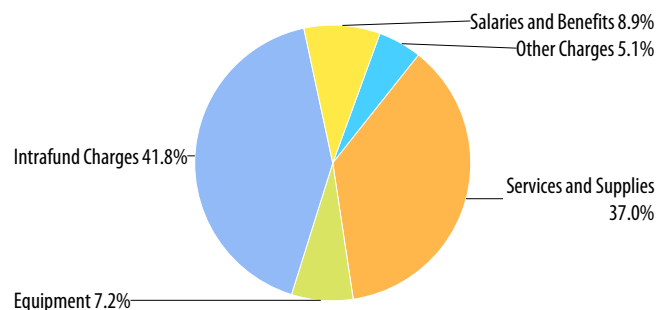
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Office of Emergency Services** (OES) coordinates the overall countywide response to large scale incidents and disasters. Under the direction of the Chief of Emergency Services, OES develops, coordinates and implements plans and procedures for local emergency services activities; performs a variety of activities related to mitigation, preparedness, recovery and response to incidents or disasters; facilitates, coordinates and delivers emergency management training to the County and the Operational Area; provides 24 hour emergency response to assist local first responders including law enforcement and fire departments and coordinates all resources in the region in the event of disaster; administers homeland security grants for the region and manages the emergency operations center for the County and the Operational Area. These Programs include:

- Grant Projects
- OES Administration

Goals

- Ensure integrated response to disasters by using the Standardized Emergency Management System (SEMS) and the National Incident Management System (NIMS), developing response capabilities, maintaining and improving the County's Emergency Operations Center (EOC), providing for immediate and sustained response operations, improving alert and notification capabilities in the region and enabling a smooth transition into long-term recovery.
- Provide emergency managers, county staff, and personnel from the Operational Area agencies, comprehensive and relevant skill development through training and exercises in emergency management and public awareness programs.
- Enhance local government capability to respond to all types of disaster events by coordinating the acquisition, distribution and oversight of federal Homeland Security grants.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Grant Projects	\$9,345,310	\$17,952,855	\$13,735,602	\$(4,217,253)	(23.5)%
SacOES Admin	\$1,858,145	\$2,345,283	\$2,817,733	\$472,450	20.1%
Total Expenditures / Appropriations	\$11,203,455	\$20,298,138	\$16,553,335	\$(3,744,803)	(18.4)%
Total Reimbursements	\$(4,281,034)	\$(8,160,626)	\$(6,785,383)	\$1,375,243	(16.9)%
Net Financing Uses	\$6,922,421	\$12,137,512	\$9,767,952	\$(2,369,560)	(19.5)%
Total Revenue	\$5,892,111	\$10,287,619	\$7,862,785	\$(2,424,834)	(23.6)%
Net County Cost	\$1,030,310	\$1,849,893	\$1,905,167	\$55,274	3.0%
Positions	7.0	8.0	8.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,077,151	\$1,395,716	\$1,475,604	\$79,888	5.7%
Services & Supplies	\$4,699,255	\$6,976,775	\$6,116,714	\$(860,061)	(12.3)%
Other Charges	\$400,564	\$1,656,826	\$847,338	\$(809,488)	(48.9)%
Equipment	\$32,619	\$1,320,077	\$1,192,900	\$(127,177)	(9.6)%
Interfund Charges	\$267,998	\$400,000	—	\$(400,000)	(100.0)%
Intrafund Charges	\$4,725,868	\$8,548,744	\$6,920,779	\$(1,627,965)	(19.0)%
Total Expenditures / Appropriations	\$11,203,455	\$20,298,138	\$16,553,335	\$(3,744,803)	(18.4)%
Intrafund Reimbursements Within Programs	\$(3,981,454)	\$(7,891,465)	\$(6,612,070)	\$1,279,395	(16.2)%
Other Reimbursements	\$(299,580)	\$(269,161)	\$(173,313)	\$95,848	(35.6)%
Total Reimbursements	\$(4,281,034)	\$(8,160,626)	\$(6,785,383)	\$1,375,243	(16.9)%
Net Financing Uses	\$6,922,421	\$12,137,512	\$9,767,952	\$(2,369,560)	(19.5)%
Revenue					
Intergovernmental Revenues	\$5,892,111	\$10,287,619	\$7,862,785	\$(2,424,834)	(23.6)%
Total Revenue	\$5,892,111	\$10,287,619	\$7,862,785	\$(2,424,834)	(23.6)%
Net County Cost	\$1,030,310	\$1,849,893	\$1,905,167	\$55,274	3.0%
Positions	7.0	8.0	8.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$3,744,803 (18.4%) decrease in total appropriations, \$1,375,243 (16.9%) decrease in reimbursements, \$2,369,560 (19.5%) decrease in revenues, and \$55,274 (3.0%) increase in Net County Cost from the prior year Adopted Budget.

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

The decrease in total appropriations is due to:

- Multi-year grants and the completion of grant projects in FY 2022-23 including the State Homeland Security Grant Program (SHSGAP) and DWR (Department of Water Resources) grants.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The decrease in reimbursements is due to reimbursements between programs within the Department resulting from the SHSGP grant cycle and other grant projects completed in FY 2022-23.

The decrease in revenues is due to the SHSGP grant cycle. Revenue will be added at a later date when the state has approved proposed SHSGP projects.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SacOES Admin	300,000	—	—	300,000	—

Grant Projects

Program Overview

The purpose of **Grant Projects** from Emergency Services is to obtain, administer, and disperse federal and state grant funds on behalf of the operational area to enhance emergency management capabilities in Sacramento County in the areas of planning, communication, equipment acquisition, flood planning, training and exercises for County staff and other operational area partners focusing on projects with regional benefits.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$3,945,257	\$6,055,615	\$4,812,116	\$(1,243,499)	(20.5)%
Other Charges	\$400,564	\$1,656,826	\$847,338	\$(809,488)	(48.9)%
Equipment	\$26,046	\$1,320,077	\$1,192,900	\$(127,177)	(9.6)%
Interfund Charges	\$267,998	\$400,000	—	\$(400,000)	(100.0)%
Intrafund Charges	\$4,705,444	\$8,520,337	\$6,883,248	\$(1,637,089)	(19.2)%
Total Expenditures / Appropriations	\$9,345,310	\$17,952,855	\$13,735,602	\$(4,217,253)	(23.5)%
Total Reimbursements within Program		\$(7,859,644)	\$(6,505,098)	\$1,354,546	(17.2)%
Other Reimbursements	\$(163,453)	\$(111,979)	—	\$111,979	(100.0)%
Total Reimbursements	\$(4,144,907)	\$(7,971,623)	\$(6,505,098)	\$1,466,525	(18.4)%
Net Financing Uses	\$5,200,402	\$9,981,232	\$7,230,504	\$(2,750,728)	(27.6)%
Revenue					
Intergovernmental Revenues	\$5,118,973	\$9,553,868	\$7,120,927	\$(2,432,941)	(25.5)%
Total Revenue	\$5,118,973	\$9,553,868	\$7,120,927	\$(2,432,941)	(25.5)%
Net County Cost	\$81,430	\$427,364	\$109,577	\$(317,787)	(74.4)%

Summary of Changes

The Recommended Budget reflects a \$4,217,253 (23.5%) decrease in total appropriations, \$1,466,525 (18.4%) decrease in reimbursements, \$2,432,941 (25.5%) decrease in revenues, and \$317,787 (74.4%) decrease in Net County Cost from the prior year Adopted Budget.

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

The net decrease in total appropriations is due to multi-year grants and grant projects completed in the prior year including SHSGP and DWR grants.

The decrease in reimbursements is due to reimbursements between programs within the Department due to the SHSGP grant cycle, and other grant projects completed in FY 2022-23.

The net decrease in revenues is due to timing of the SHSGP cycle. Revenue will be added after the state has approved proposed SHSGP projects.

SacOES Admin

Program Overview

The purpose of **Sacramento County Office of Emergency Services (SacOES) Administration** is to develop and maintain Sacramento County's Emergency Operations Plan, annexes to the plan and supporting communications plan, and coordinate the plan and all emergency management issues with the County's emergency response organization and other local, state and federal agencies. Plan, prepare, train and exercise to ensure the readiness of the County's emergency response organization. Provide operational area coordination for cities and special districts. Act as the conduit between local government and the state emergency services organization for the coordination of resources. Provide and maintain a functional emergency operations center for Sacramento County and the Operational Area as a suitable location for emergency management during disasters. Coordinate alerts and warnings, public information, management of critical resources, and situational awareness for establishing priorities for management of emergencies. Provide for coordination among responding jurisdictions, agencies, and levels of government to protect people, property and the environment, and coordination of recovery from disasters, as well as providing information and priorities during disasters.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,077,151	\$1,395,716	\$1,475,604	\$79,888	5.7%
Services & Supplies	\$753,998	\$921,160	\$1,304,598	\$383,438	41.6%
Equipment	\$6,572	—	—	—	—%
Intrafund Charges	\$20,424	\$28,407	\$37,531	\$9,124	32.1%
Total Expenditures / Appropriations	\$1,858,145	\$2,345,283	\$2,817,733	\$472,450	20.1%
Total Reimbursements within Program		\$(31,821)	\$(106,972)	\$(75,151)	236.2%
Other Reimbursements	\$(136,127)	\$(157,182)	\$(173,313)	\$(16,131)	10.3%
Total Reimbursements	\$(136,127)	\$(189,003)	\$(280,285)	\$(91,282)	48.3%
Net Financing Uses	\$1,722,018	\$2,156,280	\$2,537,448	\$381,168	17.7%
Revenue					
Intergovernmental Revenues	\$773,138	\$733,751	\$741,858	\$8,107	1.1%
Total Revenue	\$773,138	\$733,751	\$741,858	\$8,107	1.1%
Net County Cost	\$948,880	\$1,422,529	\$1,795,590	\$373,061	26.2%
Positions	7.0	8.0	8.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$472,450 (20.1%) increase in total appropriations, \$91,282 (48.3%) increase in reimbursements, \$8,107 (1.1%) increase in revenues, and \$373,061 (26.2%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases related to negotiated labor agreements, increases in general operating costs, and allocations from other departments.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to grant funding to offset administrations costs.

The increase in revenues is due to an increase to Emergency Management Performance Grant revenues from the state.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
OES - Funding for Disaster Recovery Contractor	300,000	—	—	300,000	—

Funding to hire a contractor who can support the County's reimbursement and project claims against the federal disaster for Winter Storms and Floods. This project will provide services to all departments with SacOES acting as the coordinating entity.

OES-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Office of Emergency Services (OES) – Restricted Revenues** budget, provides financing for certain projects and programs administered by OES. In addition, grant allocations that were received and not spent in the same fiscal year, and are carried over from the prior fiscal years are budgeted in this budget unit. These grant allocations are not on a reimbursement basis. This Budget Unit was created in FY 2021-22 for grant funding, with two additional programs added in FY 2022-23. Programs include:

- Everbridge Reserves
- Public Safety Power Shutoff
- WebEOC Reserves

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Everbridge Reserves	—	\$25,000	\$25,252	\$252	1.0%
Public Safety Power Shutoff	\$163,453	\$452,666	\$345,125	\$(107,541)	(23.8)%
WebEOC Reserves	—	\$31,769	\$33,622	\$1,853	5.8%
Total Expenditures / Appropriations	\$163,453	\$509,435	\$403,999	\$(105,436)	(20.7)%
Net Financing Uses	\$163,453	\$509,435	\$403,999	\$(105,436)	(20.7)%
Total Revenue	\$341,481	—	—	—	—%
Use of Fund Balance	\$(178,028)	\$509,435	\$403,999	\$(105,436)	(20.7)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$163,453	\$118,606	\$18,622	\$(99,984)	(84.3)%
Appropriation for Contingencies	—	\$390,829	\$385,377	\$(5,452)	(1.4)%
Total Expenditures / Appropriations	\$163,453	\$509,435	\$403,999	\$(105,436)	(20.7)%
Net Financing Uses	\$163,453	\$509,435	\$403,999	\$(105,436)	(20.7)%
Revenue					
Revenue from Use Of Money & Property	\$1,784	—	—	—	—%
Miscellaneous Revenues	\$339,697	—	—	—	—%
Total Revenue	\$341,481	—	—	—	—%
Use of Fund Balance	\$(178,028)	\$509,435	\$403,999	\$(105,436)	(20.7)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$509,435	\$403,999	\$(105,436)	(20.7)%
Use of Fund Balance	\$509,435	\$403,999	\$(105,436)	(20.7)%

Summary of Changes

The Recommended Budget reflects a \$105,436 (20.7%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to the drawdown of grant funds in Fiscal Year 2022-23 for eligible expenditures, resulting in a lower available fund balance for current year expenditures.

Everbridge Reserves

Program Overview

The **Everbridge Reserves** Program is the mass alert and public warning system operated and maintained by Emergency Services for use by its staff and local emergency management partners. This program includes funds received from Emergency Services and primary and secondary users within the County to cover costs outside of the annual software maintenance fee, such as system upgrades or training.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$1,000	\$5,000	\$4,000	400.0%
Appropriation for Contingencies	—	\$24,000	\$20,252	\$(3,748)	(15.6)%
Total Expenditures / Appropriations	—	\$25,000	\$25,252	\$252	1.0%
Net Financing Uses	—	\$25,000	\$25,252	\$252	1.0%
Use of Fund Balance	—	\$25,000	\$25,252	\$252	1.0%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$25,000	\$25,252	\$252	1.0%
Use of Fund Balance	\$25,000	\$25,252	\$252	1.0%

Summary of Changes

The Recommended Budget reflects a \$252 (1.0%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due an increase in prior year available fund balance, allowing for an increase in expenditures.

Public Safety Power Shutoff

Program Overview

The **Public Safety Power Shutoff** provides financing for certain projects and programs administered by the Office of Emergency Services. These Grants were received in advance, and are not on a reimbursement basis.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$163,453	\$110,979	—	\$(110,979)	(100.0)%
Appropriation for Contingencies	—	\$341,687	\$345,125	\$3,438	1.0%
Total Expenditures / Appropriations	\$163,453	\$452,666	\$345,125	\$(107,541)	(23.8)%
Net Financing Uses	\$163,453	\$452,666	\$345,125	\$(107,541)	(23.8)%
Revenue					
Revenue from Use Of Money & Property	\$1,784	—	—	—	—%
Miscellaneous Revenues	\$339,903	—	—	—	—%
Total Revenue	\$341,687	—	—	—	—%
Use of Fund Balance	\$(178,234)	\$452,666	\$345,125	\$(107,541)	(23.8)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$452,666	\$345,125	\$(107,541)	(23.8)%
Use of Fund Balance	\$452,666	\$345,125	\$(107,541)	(23.8)%

Summary of Changes

The Recommended Budget reflects a \$107,541 (23.8%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in remaining grant funds in Fiscal Year 2023-24 available to fund eligible expenditures, as reflected in the available fund balance.

WebEOC Reserves

Program Overview

The **WebEOC Reserves** Program is the Crisis Incident Management System (CIMS) operated and maintained by Emergency Services for use by its staff and local emergency management partners for the purpose of managing, researching or monitoring emergency responses and activities. This program includes funds received from Emergency Services and primary and secondary users within the County to cover costs outside of the annual software maintenance fee, such as system upgrades or training.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$6,627	\$13,622	\$6,995	105.6%
Appropriation for Contingencies	—	\$25,142	\$20,000	\$(5,142)	(20.5)%
Total Expenditures / Appropriations	—	\$31,769	\$33,622	\$1,853	5.8%
Net Financing Uses	—	\$31,769	\$33,622	\$1,853	5.8%
Revenue					
Miscellaneous Revenues	\$(206)	—	—	—	—%
Total Revenue	\$(206)	—	—	—	—%
Use of Fund Balance	\$206	\$31,769	\$33,622	\$1,853	5.8%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$31,769	\$33,622	\$1,853	5.8%
Use of Fund Balance	\$31,769	\$33,622	\$1,853	5.8%

Summary of Changes

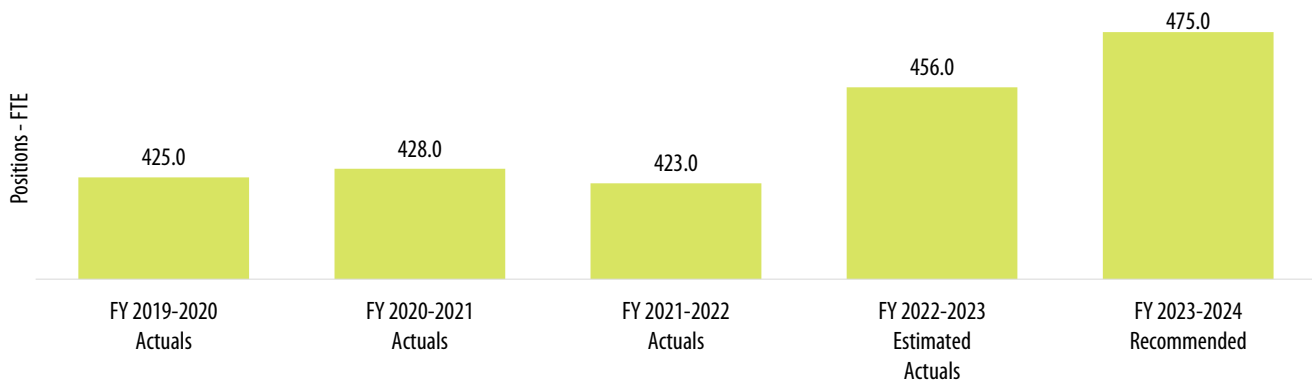
The Recommended Budget reflects a \$1,853 (5.8%) increase in total appropriations, and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to prior year revenues exceeding budgeted expenditures, resulting in a higher available fund balance.

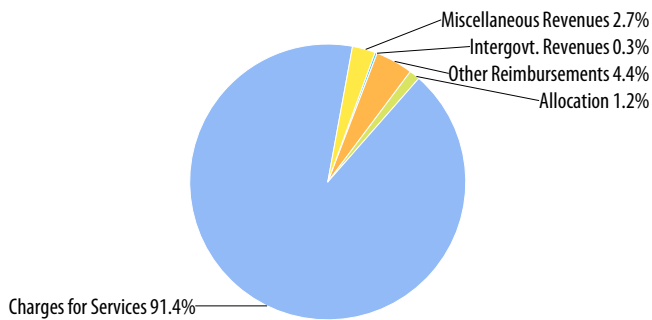
General Services
Department Structure
Jeff Gasaway, Director



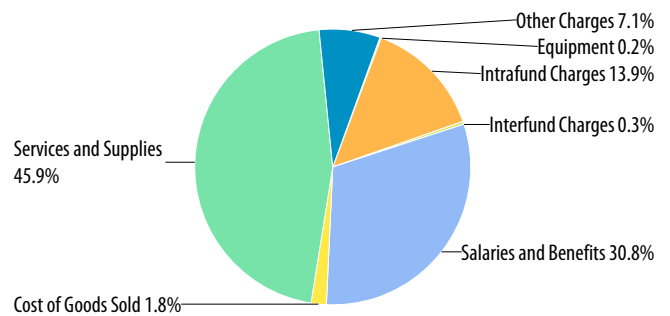
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Department of General Services** (DGS) provides many of the essential centralized support services that county departments require ensuring that their daily operations can be accomplished and their missions achieved. Centralizing these services provides the framework for a quality driven organization, more accurate reporting of diverse activities, and maintains the clear identity and integrity of the separate funds that finance department activities.

DGS provides a broad array of internal support services that facilitate the operation of the County's agencies and departments in their efforts to provide services to the community. These services include alarm services; security services; facility maintenance services; facility planning services; architectural services; energy management services; contract and purchasing services; real estate services; fleet and parking services; and other support services such as printing and scanning, U.S. mail and inter-office messenger services, surplus property and recycling services, and warehousing and records management services. The programs are:

- Administration
- Architectural Services
- Central Purchasing
- Real Estate
- Facilities Management
- Fleet Services
- Support Services

Goals

- Provide efficient and timely operational support to the County's agencies and departments to ensure safe, functional facilities and equipment.
- Provide prompt and efficient logistical support to the County's agencies and departments to enable customers to perform their missions.

Accomplishments

- Relunched the Contracting Officers Forum as a resource to help provide some guidance to County departments that perform decentralized contracting activity, and as a step forward to ensuring structured and uniform procedures and county-wide policies for procurement, contract management and administration.
- Developed fuel monitoring policy and procedures and implemented monthly distribution of fuel monitoring reports to County departments and other agencies that use County fuel stations maintained by DGS.
- Completed pilot project for Two Factor Authentication for authorization to dispense fuel at County fuel stations maintained by DGS.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administration	\$5,589,876	\$7,474,426	\$7,761,244	\$286,818	3.8%
Architectural Services	\$3,293,207	\$4,287,455	\$5,421,331	\$1,133,876	26.4%
Central Purchasing	\$3,677,947	\$4,565,893	\$4,273,919	\$(291,974)	(6.4)%
Facilities Management	\$51,539,556	\$64,887,457	\$68,796,388	\$3,908,931	6.0%
Fleet Services	\$62,566,069	\$80,151,692	\$82,130,344	\$1,978,652	2.5%
Real Estate	\$47,623,426	\$51,815,874	\$53,541,093	\$1,725,219	3.3%
Support Services	\$7,291,964	\$8,982,340	\$9,255,181	\$272,841	3.0%
Total Expenditures / Appropriations	\$181,582,045	\$222,165,137	\$231,179,500	\$9,014,363	4.1%
Total Reimbursements	\$(25,224,927)	\$(31,913,221)	\$(32,197,894)	\$(284,673)	0.9%
Net Financing Uses	\$156,357,118	\$190,251,916	\$198,981,606	\$8,729,690	4.6%
Total Revenue	\$156,701,263	\$183,855,989	\$196,387,327	\$12,531,338	6.8%
Use of Fund Balance	\$(344,145)	\$6,395,927	\$2,594,279	\$(3,801,648)	(59.4)%
Positions	423.0	456.0	475.0	19.0	4.2%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$53,076,761	\$66,225,151	\$71,114,932	\$4,889,781	7.4%
Services & Supplies	\$87,109,236	\$104,184,151	\$106,119,962	\$1,935,811	1.9%
Other Charges	\$11,672,070	\$15,666,308	\$16,498,185	\$831,877	5.3%
Equipment	\$204,872	\$575,000	\$377,000	\$(198,000)	(34.4)%
Interfund Charges	\$768,994	\$771,936	\$771,527	\$(409)	(0.1)%
Intrafund Charges	\$25,395,894	\$30,642,591	\$32,197,894	\$1,555,303	5.1%
Cost of Goods Sold	\$3,354,218	\$4,100,000	\$4,100,000	—	—%
Total Expenditures / Appropriations	\$181,582,045	\$222,165,137	\$231,179,500	\$9,014,363	4.1%
Intrafund Reimbursements Within Programs	\$(1,807,620)	\$(17,665,767)	\$(17,670,163)	\$(4,396)	0.0%
Intrafund Reimbursements Between Programs	\$(4,118,975)	\$(4,738,893)	\$(5,403,059)	\$(664,166)	14.0%
Other Reimbursements	\$(19,298,331)	\$(9,508,561)	\$(9,124,672)	\$383,889	(4.0)%
Total Reimbursements	\$(25,224,927)	\$(31,913,221)	\$(32,197,894)	\$(284,673)	0.9%
Net Financing Uses	\$156,357,118	\$190,251,916	\$198,981,606	\$8,729,690	4.6%
Revenue					
Intergovernmental Revenues	\$412,740	\$938,075	\$586,024	\$(352,051)	(37.5)%
Charges for Services	\$151,753,518	\$177,426,546	\$190,235,381	\$12,808,835	7.2%
Miscellaneous Revenues	\$4,531,305	\$5,491,368	\$5,565,922	\$74,554	1.4%
Other Financing Sources	\$3,700	—	—	—	—%
Total Revenue	\$156,701,263	\$183,855,989	\$196,387,327	\$12,531,338	6.8%
Use of Fund Balance	\$(344,145)	\$6,395,927	\$2,594,279	\$(3,801,648)	(59.4)%
Positions	423.0	456.0	475.0	19.0	4.2%

Summary of Changes

The Recommended Budget reflects a \$9,014,363 (4.1%) increase in total appropriations, a \$284,673 (0.9%) increase in reimbursements, a \$12,531,338 (6.8%) increase in revenues, and a \$3,801,648 (59.4%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The net increase in total appropriations is primarily due to:

- Increases in salary and benefit expenditures related to negotiated increases for FY 2023-24.
- Increases in allocated costs, pass-through costs, and other unavoidable cost increases.
- Decrease from the removal of one-time appropriations.

- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to:

- Increases in recovery of pass-through costs and collections of allocated costs.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in revenues is due to:

- Increases in recovery of pass-through costs and collections of allocated costs.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Use of Fund Balance reflects a decrease in retained earnings.

Position counts have increased by 19.0 FTE from the prior year Adopted Budget due to:

- 23.0 FTE total additions in recommended growth requests.
- 4.0 FTE total deletions of vacant positions in base budget changes.

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Administration	241,820	—	241,820	—	1.0
Architectural Services	964,209	—	964,209	—	6.0
Facilities Management	2,550,490	—	2,083,123	467,367	15.0
Fleet Services	602,129	(103,574)	438,555	60,000	1.0

Administration

Program Overview

Administration plans, directs and controls activities for the department. This program provides departmental accounting, budget and analysis services. This program also performs management and system coordination for departmental projects including information systems analysis, fiscal impact analysis, solution design, resource scheduling, application programming and stakeholder communication.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$4,280,086	\$5,298,468	\$5,646,563	\$348,095	6.6%
Services & Supplies	\$816,126	\$1,308,262	\$1,207,764	\$(100,498)	(7.7)%
Other Charges	\$1,355	\$260,004	\$283,845	\$23,841	9.2%
Intrafund Charges	\$492,309	\$607,692	\$623,072	\$15,380	2.5%
Total Expenditures / Appropriations	\$5,589,876	\$7,474,426	\$7,761,244	\$286,818	3.8%
Total Reimbursements within Program		\$(98,906)	\$(103,698)	\$(4,792)	4.8%
Total Reimbursements between Programs		\$(4,682,460)	\$(5,348,030)	\$(665,570)	14.2%
Other Reimbursements	\$(13,962)	\$(9,867)	\$(10,953)	\$(1,086)	11.0%
Total Reimbursements	\$(4,208,113)	\$(4,791,233)	\$(5,462,681)	\$(671,448)	14.0%
Net Financing Uses	\$1,381,763	\$2,683,193	\$2,298,563	\$(384,630)	(14.3)%
Revenue					
Intergovernmental Revenues	\$14,832	\$165,336	\$167,755	\$2,419	1.5%
Charges for Services	\$1,342,795	\$1,799,939	\$1,735,211	\$(64,728)	(3.6)%
Miscellaneous Revenues	\$26,770	\$272,827	\$286,726	\$13,899	5.1%
Total Revenue	\$1,384,397	\$2,238,102	\$2,189,692	\$(48,410)	(2.2)%
Use of Fund Balance	\$(2,634)	\$445,091	\$108,871	\$(336,220)	(75.5)%
Positions	27.0	30.0	31.0	1.0	3.3%

Summary of Changes

The Recommended Budget reflects a \$286,818 (3.8%) increase in total appropriations, a \$671,448 (14.0%) increase in reimbursements, a \$48,410 (2.2%) decrease in revenues, and a \$336,220 (75.5%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The net increase in total appropriations is due to:

- Increases in salary and benefit expenditures, allocations, and other unavoidable base budget costs.
- The removal of one-time appropriations.

- Recommended growth detailed later in this section.

The increase in reimbursements is due to recovery of cost increases, including some recovery shifting from revenue to reimbursement.

The net decrease in revenues is due to:

- Decreases from some recovery shifting to reimbursements.
- Increases from recovery of unavoidable cost increases and recovery of some costs that were absorbed in the prior year Adopted Budget.
- Recommended growth detailed later in this section.

Use of Fund Balance reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DGS - Add 1.0 FTE Deputy Director General Services - Admin (ACP)					
	241,820	—	241,820	—	1.0

Add 1.0 FTE Deputy Director of General Services position. Approving this request will allow the Director of General Services to focus on higher-level policy issues and strategic planning and management of the department. If this request is denied, the Director of General Services will continue to oversee six divisions, which will preclude the Director from focusing on higher level policy issues and strategic planning and potentially impact operational efficiencies and advancement. This ongoing request will be fully funded by an increase to the department overhead allocation that is recovered through allocations and rates.

Architectural Services

Program Overview

Architectural Services provides architectural and engineering design services for county construction, alterations and improvements. These services include: feasibility studies; facility programming; architectural design and programming; mechanical engineering; electrical engineering; civil engineering; space planning; interior design; modular furniture design and installation; environmental services; and the Job Order Contracting (JOC) Program.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,374,389	\$3,049,284	\$4,156,103	\$1,106,819	36.3%
Services & Supplies	\$231,600	\$455,326	\$376,084	\$(79,242)	(17.4)%
Other Charges	\$5,346	\$9,832	\$22,676	\$12,844	130.6%
Intrafund Charges	\$681,871	\$773,013	\$866,468	\$93,455	12.1%
Total Expenditures / Appropriations	\$3,293,207	\$4,287,455	\$5,421,331	\$1,133,876	26.4%
Total Reimbursements between Programs		\$(3,000)	—	\$3,000	(100.0)%
Other Reimbursements	\$(5,455)	\$(20,500)	\$(20,500)	—	—%
Total Reimbursements	\$(7,274)	\$(23,500)	\$(20,500)	\$3,000	(12.8)%
Net Financing Uses	\$3,285,933	\$4,263,955	\$5,400,831	\$1,136,876	26.7%
Revenue					
Intergovernmental Revenues	\$7,322	\$180,830	\$157,380	\$(23,450)	(13.0)%
Charges for Services	\$3,354,837	\$3,933,125	\$5,243,451	\$1,310,326	33.3%
Total Revenue	\$3,362,159	\$4,113,955	\$5,400,831	\$1,286,876	31.3%
Use of Fund Balance	\$(76,226)	\$150,000	—	\$(150,000)	(100.0)%
Positions	14.0	16.0	22.0	6.0	37.5%

Summary of Changes

The Recommended Budget reflects a \$1,133,876 (26.4%) increase in total appropriations, a \$3,000 (12.8%) decrease in reimbursements, a \$1,286,876 (31.3%) increase in revenues, and a \$150,000 (100.0%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The net increase in total appropriations is due to:

- Increases in salary and benefit expenditures, allocations, and other unavoidable base budget costs.
- The removal of one-time appropriations.
- Recommended growth detailed later in this section.

The decrease in reimbursements is due to a minor reduction in recovery of one-time appropriations from the prior year Adopted Budget.

The net increase in revenues is due to:

- Recovery of unavoidable cost increases through billable work.
- Recommended growth detailed later in this section.

Use of Fund Balance reflects no change in retained earnings.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DGS - Add 6.0 FTE Positions and Ancillary Costs - Architectural Services					
	964,209	—	964,209	—	6.0

Add 6.0 permanent FTE positions and related costs to the Architectural Services Division: 1.0 FTE Associate Mechanical Engineer, 1.0 FTE Building Project Coordinator 2, 1.0 FTE Associate Engineer/Architect, 1.0 FTE Building Project Coordinator 1, 1.0 FTE Administrative Services Officer 2 (ASO2), and 1.0 FTE Associate Civil Engineer. The ASO2 will assume management of the Job Order Contracting program that is currently managed by an existing Associate Electrical Engineer. The other new positions will work on projects in their specific discipline, but will also provide project management support to all project types. Project timelines will not be reduced, but additional projects will be initiated each year. The request will be funded through direct billing to capital projects, which are mostly funded by the Capital Construction Fund.

Central Purchasing

Program Overview

Central Purchasing provides centralized procurement services, coordinates the procurement card program, and prepares complex legal contracts and agreements for county agencies and departments to complete construction projects.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,709,599	\$2,844,504	\$2,917,913	\$73,409	2.6%
Services & Supplies	\$551,396	\$1,076,290	\$641,543	\$(434,747)	(40.4)%
Other Charges	—	\$6,083	\$20,574	\$14,491	238.2%
Intrafund Charges	\$416,953	\$639,016	\$693,889	\$54,873	8.6%
Total Expenditures / Appropriations	\$3,677,947	\$4,565,893	\$4,273,919	\$(291,974)	(6.4)%
Total Reimbursements within Program		\$(181,519)	\$(185,082)	\$(3,563)	2.0%
Other Reimbursements	\$(675,195)	\$(720,728)	\$(783,175)	\$(62,447)	8.7%
Total Reimbursements	\$(760,452)	\$(902,247)	\$(968,257)	\$(66,010)	7.3%
Net Financing Uses	\$2,917,495	\$3,663,646	\$3,305,662	\$(357,984)	(9.8)%
Revenue					
Intergovernmental Revenues	\$24,221	\$20,992	—	\$(20,992)	(100.0)%
Charges for Services	\$2,788,445	\$3,072,222	\$3,282,662	\$210,440	6.8%
Miscellaneous Revenues	\$159,914	\$8,000	\$8,000	—	—%
Total Revenue	\$2,972,580	\$3,101,214	\$3,290,662	\$189,448	6.1%
Use of Fund Balance	\$(55,085)	\$562,432	\$15,000	\$(547,432)	(97.3)%
Positions	19.0	19.0	19.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$291,974 (6.4%) decrease in total appropriations, a \$66,010 (7.3%) increase in reimbursements, a \$189,448 (6.1%) increase in revenues, and a \$547,432 (97.3%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The net increase in total appropriations is due to:

- Increases in salary and benefit expenditures, allocations, and other unavoidable base budget costs.
- The removal of one-time appropriations.

The increase in reimbursements is due to increased recovery of allocations and other intrafund charges.

The net increase in revenues is due to recovery of unavoidable cost increases through allocations and billable work.

Use of Fund Balance reflects a decrease in retained earnings.

Facilities Management

Program Overview

Facilities Management provides facility maintenance, security functions, and facility planning services to county agencies and departments.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$27,485,180	\$35,443,494	\$37,925,624	\$2,482,130	7.0%
Services & Supplies	\$20,336,568	\$24,841,438	\$25,174,179	\$332,741	1.3%
Other Charges	\$35,122	\$293,621	\$972,999	\$679,378	231.4%
Equipment	\$37,073	\$160,000	—	\$(160,000)	(100.0)%
Interfund Charges	\$77,883	\$81,218	\$81,137	\$(81)	(0.1)%
Intrafund Charges	\$3,567,731	\$4,067,686	\$4,642,449	\$574,763	14.1%
Total Expenditures / Appropriations	\$51,539,556	\$64,887,457	\$68,796,388	\$3,908,931	6.0%
Total Reimbursements between Programs		\$(15,592)	\$(17,188)	\$(1,596)	10.2%
Other Reimbursements	\$(1,871,243)	\$(3,390,914)	\$(2,366,342)	\$1,024,572	(30.2)%
Total Reimbursements	\$(1,885,791)	\$(3,406,506)	\$(2,383,530)	\$1,022,976	(30.0)%
Net Financing Uses	\$49,653,765	\$61,480,951	\$66,412,858	\$4,931,907	8.0%
Revenue					
Intergovernmental Revenues	\$203,650	\$304,099	\$132,085	\$(172,014)	(56.6)%
Charges for Services	\$48,932,300	\$58,107,498	\$64,498,200	\$6,390,702	11.0%
Miscellaneous Revenues	\$297,826	\$287,627	\$290,220	\$2,593	0.9%
Total Revenue	\$49,433,776	\$58,699,224	\$64,920,505	\$6,221,281	10.6%
Use of Fund Balance	\$219,989	\$2,781,727	\$1,492,353	\$(1,289,374)	(46.4)%
Positions	223.0	250.0	261.0	11.0	4.4%

Summary of Changes

The Recommended Budget reflects a \$3,908,931 (6.0%) increase in total appropriations, a \$1,022,976 (30.0%) decrease in reimbursements, a \$6,221,281 (10.6%) increase in revenues, and a \$1,289,374 (46.4%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The net increase in total appropriations is due to:

- Increases in salary and benefit expenditures, allocations, pass-through costs, and other unavoidable base budget costs.
- Decreases from the reduction of one-time appropriations.

- Recommended growth detailed later in this section.

The decrease in reimbursements is due to removal of reimbursement for one-time appropriations, partly offset by increased recovery of allocations and other intrafund charges.

The net increase in revenues is due to:

- Increases from recovery of unavoidable cost increases and recovery of some costs that were absorbed in the prior year Adopted Budget.
- Recommended growth detailed later in this section.

Use of Fund Balance reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DGS - Add 1.0 FTE Building Security Attendant Supervisor - Facilities Mgmt (ACP)					
	130,400	—	95,300	35,100	1.0
Add 1.0 FTE Building Security Attendant Supervisor position and 1 class 110 vehicle for this position, to address the additional 9.0 FTE Building Security Attendant positions that were added as growth for the Downtown Complex in FY 2022-23. If this request is denied, the Facility Security Operations Supervisor will not be able to manage the Security Services program effectively at both the Downtown Complex and the Bradshaw Complex. The ongoing costs in this request will be fully funded through the Facility Use Allocation, while the \$35,100 one-time costs for the required vehicle contribution will be funded with retained earnings. This request impacts the Facilities Management and Fleet Services programs.					
DGS - Add 1.0 FTE Electrician 1 Vehicle and Ancillary Costs for Dedicated Services - Facilities Mgmt					
	261,224	—	261,224	—	1.0
Add 1.0 FTE Electrician position, one additional vehicle, and related costs to the DGS Bradshaw District. This position will provide dedicated services to Department of Waste Management and Recycling (DWMR) at DWMR's request. The request includes \$72,643 in one-time cost for the required contribution for the vehicle purchase. All ongoing and one-time costs will be recovered from DWMR. This request also includes appropriations for DGS Fleet Services to maintain the additional vehicle using the funding from the rental charges that DGS Bradshaw District will pay DGS Fleet Services. This request is contingent upon approval of a linked growth request in the DWMR budget (BU 2200000), and impacts the Facilities Management and Fleet Services programs.					
DGS - Add 1.0 FTE Sr Office Assistant for Airport District - Facilities Mgmt					
	74,924	—	74,924	—	1.0
Add 1.0 FTE Senior Office Assistant position in the DGS Airport District budget to provide increased administrative support to DGS staff at Department of Airports facilities, including work order management and safety. This position will help DGS meet the terms of a Service Level Agreement with Department of Airports. Department of Airports has agreed to fund all costs, which are ongoing costs. This request is contingent upon approval of a linked growth request in the Department of Airports budget (BU 3400000).					
DGS - Add 2 Vehicles - Facilities Mgmt (ACP)					
	170,597	—	28,597	142,000	—
Add 2 vehicles for positions approved in FY 2022-23 growth requests but not all vehicles were approved - one class 137 for a plumber and one class 152 for an electrician. These positions require vehicles to provide facility maintenance and repair services at County-owned facilities across the Bradshaw campus. The ongoing costs will be funded by the Facility Use Allocation and the one-time cost of \$142,000 for the required contributions will be funded with retained earnings. This request impacts the Facilities Management and Fleet Services programs.					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DGS - Add 2.0 FTE Building Maintenance Workers and Ancillary Costs for Airport District - Facilities Mgmt	163,796	—	163,796	—	2.0
Add 2.0 FTE Building Maintenance Worker positions and related costs in the DGS Airport District budget to perform maintenance services at Department of Airports facilities and help DGS meet the terms of a Service Level Agreement with Department of Airports. Costs will be fully recovered from Department of Airports. This request is contingent upon approval of a linked growth request in the Department of Airports budget (BU 3400000).					
DGS - Add 3.0 FTE Building Maintenance Workers - Facilities Mgmt (ACP)	252,338	—	252,338	—	3.0
Add 3.0 FTE Building Maintenance Worker positions to address a backlog of preventive and corrective maintenance needs at County-owned facilities. 2.0 FTE will be assigned primarily to Rio Cosumnes Correctional Center work, and 1.0 FTE will be deployed to the Downtown District. If this request is denied, the department will not have the resources necessary to address this backlog. The ongoing costs in this request will be fully funded through the Facility Use Allocation.					
DGS - Add 7.0 FTE Positions, 4 Vehicles and Ancillary Costs - Facilities Mgmt	1,436,647	—	1,146,380	290,267	7.0
Add 4.0 FTE permanent positions (2.0 FTE Carpenter, 1.0 FTE Electrician, and 1.0 FTE Painter), 3.0 FTE Limited-Term positions (1.0 FTE Building Maintenance Worker, 1.0 FTE Electrician, and 1.0 FTE Painter), four additional vehicles, and related costs to the DGS Bradshaw District. This Projects Team will address the backlog of small projects at County-owned facilities that currently cannot be delivered by DGS. One-time costs of \$290,267 for required contributions for the vehicle purchases will be funded with retained earnings. The ongoing costs will be funded either by the Capital Construction Fund or customer departments. This request also includes appropriations for DGS Fleet Services to maintain the additional vehicles using the funding from the rental charges that DGS Bradshaw District will pay DGS Fleet Services.					
DGS - Additional Facility at Mather Community Campus - Facilities Mgmt (ACP)	60,564	—	60,564	—	—
This request will add one Mather Community Campus facility (3649 Femoyer) to the County's Facility Use Allocation that was not included in the FY 2022-23 request. This request adds appropriations only for estimated maintenance costs and is contingent upon approval of the related growth request in the Capital Construction Fund budget (BU 3100000) for other components of the Facility Use Allocation for this facility. This ongoing request will be funded by the Facility Use Allocation charges to departments responsible for use of this Mather Community Campus facility.					

Fleet Services

Program Overview

Fleet Services purchases, rents and maintains light and heavy equipment.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$11,764,955	\$13,956,631	\$14,560,458	\$603,827	4.3%
Services & Supplies	\$21,603,047	\$29,579,649	\$30,461,760	\$882,111	3.0%
Other Charges	\$11,556,028	\$14,983,198	\$15,055,410	\$72,212	0.5%
Equipment	\$57,082	\$165,000	\$127,000	\$(38,000)	(23.0)%
Interfund Charges	\$691,112	\$690,718	\$690,390	\$(328)	(0.0)%
Intrafund Charges	\$16,893,845	\$20,776,496	\$21,235,326	\$458,830	2.2%
Total Expenditures / Appropriations	\$62,566,069	\$80,151,692	\$82,130,344	\$1,978,652	2.5%
Total Reimbursements within Program		\$(15,584,325)	\$(15,434,788)	\$149,537	(1.0)%
Total Reimbursements between Programs		\$(37,841)	\$(37,841)	—	—%
Other Reimbursements	\$(16,084,583)	\$(4,610,390)	\$(5,150,791)	\$(540,401)	11.7%
Total Reimbursements	\$(16,084,583)	\$(20,232,556)	\$(20,623,420)	\$(390,864)	1.9%
Net Financing Uses	\$46,481,486	\$59,919,136	\$61,506,924	\$1,587,788	2.6%
Revenue					
Intergovernmental Revenues	\$119,286	\$79,124	—	\$(79,124)	(100.0)%
Charges for Services	\$42,931,498	\$52,888,872	\$55,692,021	\$2,803,149	5.3%
Miscellaneous Revenues	\$4,046,021	\$4,922,914	\$4,980,976	\$58,062	1.2%
Other Financing Sources	\$3,700	—	—	—	—%
Total Revenue	\$47,100,505	\$57,890,910	\$60,672,997	\$2,782,087	4.8%
Use of Fund Balance	\$(619,019)	\$2,028,226	\$833,927	\$(1,194,299)	(58.9)%
Positions	99.0	99.0	100.0	1.0	1.0%

Summary of Changes

The Recommended Budget reflects a \$1,978,652 (2.5%) increase in total appropriations, a \$390,864 (1.9%) increase in reimbursements, a \$2,782,087 (4.8%) increase in revenues, and a \$1,194,299 (58.9%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The net increase in total appropriations is due to:

- Increases in salary and benefit expenditures, allocations, pass-through costs, and other unavoidable base budget costs.

- The reduction of one-time appropriations.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- Increases in recovery of intrafund charges.
- Recommended growth detailed later in this section.

The net increase in revenues is due to:

- Increases from recovery of unavoidable cost increases and recovery of some costs that were absorbed in the prior year Adopted Budget.
- Recommended growth detailed later in this section.

Use of Fund Balance reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DGS - Add 1.0 FTE Building Security Attendant Supervisor - Facilities Mgmt (ACP)	8,352	(8,352)	—	—	—
Add 1.0 FTE Building Security Attendant Supervisor position and 1 class 110 vehicle for this position, to address the additional 9.0 FTE Building Security Attendant positions that were added as growth for the Downtown Complex in FY 2022-23. If this request is denied, the Facility Security Operations Supervisor will not be able to manage the Security Services program effectively at both the Downtown Complex and the Bradshaw Complex. The ongoing costs in this request will be fully funded through the Facility Use Allocation, while the \$35,100 one-time costs for the required vehicle contribution will be funded with retained earnings. This request impacts the Facilities Management and Fleet Services programs.					
DGS - Add 1.0 FTE Electrician 1 Vehicle and Ancillary Costs for Dedicated Services - Facilities Mgmt	18,112	(18,112)	—	—	—
Add 1.0 FTE Electrician position, one additional vehicle, and related costs to the DGS Bradshaw District. This position will provide dedicated services to Department of Waste Management and Recycling (DWMR) at DWMR's request. The request includes \$72,643 in one-time cost for the required contribution for the vehicle purchase. All ongoing and one-time costs will be recovered from DWMR. This request also includes appropriations for DGS Fleet Services to maintain the additional vehicle using the funding from the rental charges that DGS Bradshaw District will pay DGS Fleet Services. This request is contingent upon approval of a linked growth request in the DWMR budget (BU 2200000), and impacts the Facilities Management and Fleet Services programs.					
DGS - Add 1.0 FTE Storekeeper Fleet Services - Fleet Services	88,275	—	88,275	—	1.0
Add 1.0 FTE Storekeeper Fleet Services position to provide swing shift support and to shop operations at DGS Fleet Services' main facility. This additional position will improve the swing shift staff's efficiency and resources available to perform maintenance and repair work on critical heavy equipment. The ongoing costs will be recovered through the parts markup on swing shift work.					
DGS - Add 2 Vehicles - Facilities Mgmt (ACP)	28,123	(28,123)	—	—	—
Add 2 vehicles for positions approved in FY 2022-23 growth requests but not all vehicles were approved - one class 137 for a plumber and one class 152 for an electrician. These positions require vehicles to provide facility maintenance and repair services at County-owned facilities across the Bradshaw campus. The ongoing costs will be funded by the Facility Use Allocation and the one-time cost of \$142,000 for the required contributions will be funded with retained earnings. This request impacts the Facilities Management and Fleet Services programs.					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DGS - Add 7.0 FTE Positions, 4 Vehicles and Ancillary Costs - Facilities Mgmt	48,987	(48,987)	—	—	—
<p>Add 4.0 FTE permanent positions (2.0 FTE Carpenter, 1.0 FTE Electrician, and 1.0 FTE Painter), 3.0 FTE Limited-Term positions (1.0 FTE Building Maintenance Worker, 1.0 FTE Electrician, and 1.0 FTE Painter), four additional vehicles, and related costs to the DGS Bradshaw District. This Projects Team will address the backlog of small projects at County-owned facilities that currently cannot be delivered by DGS. One-time costs of \$290,267 for required contributions for the vehicle purchases will be funded with retained earnings. The ongoing costs will be funded either by the Capital Construction Fund or customer departments. This request also includes appropriations for DGS Fleet Services to maintain the additional vehicles using the funding from the rental charges that DGS Bradshaw District will pay DGS Fleet Services.</p>					
DGS - Add GPS Fees to Most Heavy Fleet - Fleet Services	60,000	—	—	60,000	—
<p>Add appropriations for monthly charges for telematics (GPS) devices to be installed on all heavy fleet rental units that do not currently have the devices, except law enforcement units. The devices will provide data for more effective fleet management, including managing compliance with California Air Resources Board emissions regulations reporting, electric vehicle suitability, prioritization planning and implementation. The ongoing costs will be funded for the first year with retained earnings and then will be added to the heavy fleet rental rates starting in FY 2024-25.</p>					
DGS - Add GPS Fees to Most Light Fleet Rates - Fleet Services	350,280	—	350,280	—	—
<p>Add monthly GPS charges (currently \$21 a month per vehicle) to light fleet monthly rental rates in non-law enforcement light fleet rental classes. The GPS device and installation costs are included in the monthly GPS fees. If this request is not approved, Department of General Services will not be able to implement use of GPS devices in the majority of vehicles in the light fleet rental program. The ongoing costs will be funded by including them in the monthly light fleet rental rates. The four law enforcement vehicle rental classes to be excluded are rental classes for law enforcement motorcycles, patrol vehicles, undercover vehicles, and Sheriff training vehicles.</p>					

Real Estate

Program Overview

Real Estate negotiates the purchase of real estate property interests required for projects of Public Works and Infrastructure departments, Sacramento Regional County Sanitation District, Sacramento Area Sewer District, Department of Regional Parks, other County departments, and special districts. It also manages county-owned property, sells surplus real estate, negotiates revenue leases, negotiates and manages facility leases; and provides property management in support of the County Facility Management Program.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,841,947	\$3,618,872	\$3,785,275	\$166,403	4.6%
Services & Supplies	\$42,329,850	\$45,415,904	\$46,726,692	\$1,310,788	2.9%
Other Charges	—	\$7,043	\$24,906	\$17,863	253.6%
Intrafund Charges	\$2,451,629	\$2,774,055	\$3,004,220	\$230,165	8.3%
Total Expenditures / Appropriations	\$47,623,426	\$51,815,874	\$53,541,093	\$1,725,219	3.3%
Total Reimbursements within Program		\$(1,767,262)	\$(1,912,840)	\$(145,578)	8.2%
Total Reimbursements between Programs		—	—	—	—%
Other Reimbursements	\$(308,911)	\$(359,881)	\$(370,113)	\$(10,232)	2.8%
Total Reimbursements	\$(1,905,977)	\$(2,127,143)	\$(2,282,953)	\$(155,810)	7.3%
Net Financing Uses	\$45,717,449	\$49,688,731	\$51,258,140	\$1,569,409	3.2%
Revenue					
Intergovernmental Revenues	\$17,872	\$165,087	\$128,804	\$(36,283)	(22.0)%
Charges for Services	\$45,789,485	\$49,267,335	\$51,059,904	\$1,792,569	3.6%
Total Revenue	\$45,807,357	\$49,432,422	\$51,188,708	\$1,756,286	3.6%
Use of Fund Balance	\$(89,908)	\$256,309	\$69,432	\$(186,877)	(72.9)%
Positions	22.0	23.0	23.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$1,725,219 (3.3%) increase in total appropriations, a \$155,810 (7.3%) increase in reimbursements, a \$1,756,286 (3.6%) increase in revenues, and a \$186,877 (72.9%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in salary and benefit expenditures, allocations, pass-through costs, and other unavoidable base budget costs.
- The removal of one-time appropriations.

The increase in reimbursements is due to increased recovery of allocations and other intrafund charges.

The increase in revenues is due to recovery of unavoidable cost increases through allocations and billable work and recovery of some costs that were absorbed in the prior year Adopted Budget.

Use of Fund Balance reflects a decrease in retained earnings.

Support Services

Program Overview

Support Services provides printing, U.S. Mail, inter-office messenger, document scanning, records management, surplus property and recycling services, and warehousing services.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,620,604	\$2,013,898	\$2,122,996	\$109,098	5.4%
Services & Supplies	\$1,240,651	\$1,507,282	\$1,531,940	\$24,658	1.6%
Other Charges	\$74,219	\$106,527	\$117,775	\$11,248	10.6%
Equipment	\$110,717	\$250,000	\$250,000	—	—%
Intrafund Charges	\$891,556	\$1,004,633	\$1,132,470	\$127,837	12.7%
Cost of Goods Sold	\$3,354,218	\$4,100,000	\$4,100,000	—	—%
Total Expenditures / Appropriations	\$7,291,964	\$8,982,340	\$9,255,181	\$272,841	3.0%
Total Reimbursements within Program		\$(33,755)	\$(33,755)	—	—%
Other Reimbursements	\$(338,983)	\$(396,281)	\$(422,798)	\$(26,517)	6.7%
Total Reimbursements	\$(372,738)	\$(430,036)	\$(456,553)	\$(26,517)	6.2%
Net Financing Uses	\$6,919,226	\$8,552,304	\$8,798,628	\$246,324	2.9%
Revenue					
Intergovernmental Revenues	\$25,557	\$22,607	—	\$(22,607)	(100.0)%
Charges for Services	\$6,614,158	\$8,357,555	\$8,723,932	\$366,377	4.4%
Miscellaneous Revenues	\$774	—	—	—	—%
Total Revenue	\$6,640,489	\$8,380,162	\$8,723,932	\$343,770	4.1%
Use of Fund Balance	\$278,737	\$172,142	\$74,696	\$(97,446)	(56.6)%
Positions	19.0	19.0	19.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$272,841 (3.0%) increase in total appropriations, a \$26,517 (6.2%) increase in reimbursements, a \$343,770 (4.1%) increase in revenues, and a \$97,446 (56.6%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in salary and benefit expenditures, allocations, pass-through costs, and other unavoidable base budget costs.
- The removal of one-time appropriations.

The increase in reimbursements is due to increased recovery of allocations and other intrafund charges.

The increase in revenues is due to recovery of unavoidable cost increases through allocations and billable work and recovery of some costs that were absorbed in the prior year Adopted Budget.

Use of Fund Balance reflects a decrease in retained earnings.

Capital Construction

Budget Unit Functions & Responsibilities

The Facility Planning and Management Division of the Department of General Services (DGS) manages the **Capital Construction Fund**. This budget provides for major construction projects, which are a part of the long-range Capital Improvement Program, as well as minor alterations, improvements, and major equipment replacement in County-owned facilities. As a result of the County's financial limitations, the recommendations for Capital Construction Projects are limited to those that are cost-effective or required because of health, safety, security, or severe operational problems. The programs are:

- Administration and Planning
- Debt Service
- Projects

Goals

- Complete \$7 million in Americans with Disabilities Act improvements across all County-owned facilities.
- Complete construction on Homeless Safe Stay Communities at Florin Road and East Parkway.
- Develop detailed plans for build-out of North Highlands Safe Stay Community facility.

Accomplishments

- Addition of use allowance for Mather Community Campus facilities to fund critical improvements.
- Obtained approval for ongoing funding source for sustainability projects.
- Purchased North Highlands Safe Stay Community facility utilizing American Rescue Plan Act funding.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administration and Planning	\$5,125,704	\$15,239,426	\$19,058,220	\$3,818,794	25.1%
Debt Service	\$3,093,794	\$929,069	\$1,028,629	\$99,560	10.7%
Projects	\$25,753,762	\$100,137,523	\$97,839,335	\$(2,298,188)	(2.3)%
Total Expenditures / Appropriations	\$33,973,260	\$116,306,018	\$117,926,184	\$1,620,166	1.4%
Total Reimbursements	\$(13,329,936)	\$(18,488,409)	\$(6,880,543)	\$11,607,866	(62.8)%
Net Financing Uses	\$20,643,324	\$97,817,609	\$111,045,641	\$13,228,032	13.5%
Total Revenue	\$27,385,657	\$51,255,617	\$56,360,037	\$5,104,420	10.0%
Use of Fund Balance	\$(6,742,333)	\$46,561,992	\$54,685,604	\$8,123,612	17.4%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$9,254,098	\$40,228,844	\$45,637,815	\$5,408,971	13.4%
Other Charges	—	\$6,475,000	\$2,125,000	\$(4,350,000)	(67.2)%
Improvements	\$13,295,433	\$62,559,162	\$62,796,282	\$237,120	0.4%
Interfund Charges	\$3,093,794	\$929,069	\$1,028,629	\$99,560	10.7%
Intrafund Charges	\$8,329,936	\$6,113,943	\$6,338,458	\$224,515	3.7%
Total Expenditures / Appropriations	\$33,973,260	\$116,306,018	\$117,926,184	\$1,620,166	1.4%
Intrafund Reimbursements Between Programs	\$(8,329,936)	\$(6,113,943)	\$(6,338,458)	\$(224,515)	3.7%
Other Reimbursements	\$(5,000,000)	\$(12,374,466)	\$(542,085)	\$11,832,381	(95.6)%
Total Reimbursements	\$(13,329,936)	\$(18,488,409)	\$(6,880,543)	\$11,607,866	(62.8)%
Net Financing Uses	\$20,643,324	\$97,817,609	\$111,045,641	\$13,228,032	13.5%
Revenue					
Fines, Forfeitures & Penalties	\$1,204,516	\$1,300,000	\$1,500,000	\$200,000	15.4%
Revenue from Use Of Money & Property	\$314,967	\$30,000	\$192,334	\$162,334	541.1%
Intergovernmental Revenues	\$1,425,692	\$14,653,900	\$4,539,393	\$(10,114,507)	(69.0)%
Charges for Services	—	—	\$50,128,310	\$50,128,310	—%
Miscellaneous Revenues	\$24,440,481	\$35,271,717	—	\$(35,271,717)	(100.0)%
Total Revenue	\$27,385,657	\$51,255,617	\$56,360,037	\$5,104,420	10.0%
Use of Fund Balance	\$(6,742,333)	\$46,561,992	\$54,685,604	\$8,123,612	17.4%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$46,561,992	\$54,685,604	\$8,123,612	17.4%
Use of Fund Balance	\$46,561,992	\$54,685,604	\$8,123,612	17.4%

Summary of Changes

The Recommended Budget reflects a \$1,620,166 (1.4%) increase in total appropriations, \$11,607,866 (62.8%) decrease in reimbursements, \$5,104,420 (10.0%) increase in revenues, and \$8,123,612 (17.4%) increase in use of fund balance from the prior year Adopted Budget.

The net increase in total appropriations is due to:

- An increase in Administration and Planning costs due to allocation increases, increases to fund staffing support, and additional project costs in this program for facilities that are not County-owned.

- An increase in the debt service allocation for facilities, offset by an increase in the pass through costs for the Juvenile Courthouse debt service.
- A net decrease in Projects costs resulting from a decrease in American Rescue Plan Act (ARPA) pass through costs for projects, partially offset by other projects budgeted in the Capital Improvement Plan.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net decrease in reimbursements is due to:

- A prior year one-time General Fund transfer for approved projects.
- A decrease in General Fund reimbursements for non-ARPA eligible expenses related to ARPA projects.
- A decrease in the debt service allocation.
- An increase in transfers from the Administration and Planning program to the Facility Planning and Management division resulting from increased labor costs.

The net increase in revenues is due to:

- An increase from court fines/fees funding the Juvenile Courthouse debt service pass through, and the Courthouse Construction Fund.
- An increase in Projects' building lease revenue resulting from rent schedule increases and a new lease.
- An increase in facility use allocation revenue resulting from increases in use allowance and facility use pass through costs.
- An increase in department funded revenue for capital projects.
- A net decrease of approximately \$10.1 million in ARPA revenue due to completion of projects (approximately \$5.8 million in Administration and Planning, and approximately \$4.4 million in Projects).
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Projects	2,261,319	—	2,261,319	—	—

Ann Edwards
County Executive



David Villanueva
Deputy County Executive
Administrative Services

Dept. of General Services
Jeffrey A. Gasaway, Director

County of Sacramento

SUPPLEMENTAL INFORMATION
Capital Construction Fund – Budget Unit 3100000
Fiscal Year 2023-24 Recommended Base Budget

The anticipated funding available within the Capital Construction Fund (CCF) for Fiscal Year 2023-24 is \$109,326,407. The Fiscal Year 2023-24 Recommended Base Budget includes several high priority projects in the County’s Justice Facilities as well as projects at other County facilities.

The following is a summary of available financing and significant projects in this fund:

<u>Source</u>	<u>Amount</u>
Available Fund Balance (County-owned)	52,964,155
Available Fund Balance (Libraries)	1,721,449
Courthouse Temporary Construction Fund Revenues	750,000
Criminal Justice Facility Temporary Construction Fund Revenues	750,000
Interest Income	30,000
County Facility Use Allowance	19,675,267
Vacancy Factor & Improvement Districts	2,107,309
Shared Meeting Rooms	765,216
Miscellaneous Revenues - Dept. Funded Projects	25,319,199
Miscellaneous Transfers – Dept. Funded Projects	494,085
American Rescue Plan Act (ARPA)	4,539,393
General Fund Transfer on ARPA Projects	48,000
Revenue Leases	162,334
	<u>\$109,326,407</u>

Included in the following recommended appropriations for existing facility budgets is an amount which provides for unanticipated miscellaneous projects that are required to solve health, safety, or severe operational problems. Experience has shown that throughout the year these small projects must be done without the delay of processing through the normal budget cycle. By addressing emergency projects as the needs arise, unsafe and inefficient conditions are promptly corrected.

Capital Construction Fund FY 2023-24 Recommended Budget
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The recommended funding levels may change significantly if new revenue sources are identified. These new revenue sources may provide for the long-needed construction of new facilities to serve Sacramento County.

The projects included in the Recommended Base Budget are:

Fund Center 3103100–Capital Construction– \$12,289,662

- Appropriations for Sacramento Area Sewer District ARPA pass through costs - \$2,125,000
- Available project revenue to apply to Capital Improvement Plan projects at Adopted Budget Changes - \$1,409,465
- Rollover revenue funding project costs in Fiscal Years 2024-25 through 2027-28 - \$3,913,256
- Reserve for Main Jail improvement projects budgeted in future fiscal years - \$4,841,941

Fund Center 3103101–Bradshaw Complex – \$12,484,919

- Bradshaw Miscellaneous Projects – \$25,000
- Bradshaw Parking Lot Maintenance – \$142,498
- Bradshaw District - Upgrade Building Management System - \$540,000
- Building #4 McClellan – Americans with Disabilities Act – Public Path of Travel - \$60,000
- Building #4 McClellan – Replace Roof - \$150,000
- Fleet Services Equipment Shop - Secure South County Corp Yard - \$597,421
- Traffic Building – Replace Server Room Air Conditioning Split System - \$120,000
- Voter Registration and Elections/Sheriff Office – Install Bollards - \$100,000
- Warren E. Thornton Youth Center - Remodel Facility to Accommodate Two Behavior Health Programs - \$10,000,000
- Waste Management & Recycling - Replace Roof - \$350,000
- Water Resources Warehouse - Replace Roof - \$400,000

Fund Center 3103102–Administration Center – \$5,570,479

- Downtown Miscellaneous Repairs - \$25,000
- Downtown Sidewalk Repairs - \$10,000
- Central Plant - Climate Control System Upgrade - \$486,488
- Central Plant – Repair Cooling Towers - \$999,813
- County Garage – Americans with Disabilities Act – Public Path of Travel - \$100,000
- County Garage – Americans with Disabilities Act – Transaction Window at Office - \$181,999
- Mental Health North A St. – Americans with Disabilities Act – Public Path of Travel - \$96,350
- New Administration Center – Americans with Disabilities Act – Public Interior - \$1,621,435
- New Administration Center - Install New Lobby Doors - \$220,730

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- New Administration Center – Pedestrian Bridge Repairs - \$480,000
 - New Administration Center – Replace Clock System - \$73,664
 - New Administration Center – Replace–Repair Condensate Pans - \$600,000
 - Old Administration Building – Americans with Disabilities Act – Staff Interior - \$100,000
 - Old Administration Building - Climate Control System Upgrade - \$250,000
 - Old Administration Building – Refurbish Air Handling Units - \$250,000
 - St. Joseph's Parking Lot - Americans With Disabilities Public Path of Travel - \$75,000
 - Fund Center 3103106 – Mather Community Campus – \$11,779,503**
 - Reserve for projects identified from the Master Plan - \$9,839,640
 - Mather Community Campus – Building 1701 – Replace Domestic Water Heater - \$90,000
 - Mather Community Campus – Building 1703 – Replace Domestic Water Heater - \$130,000
 - Mather Community Campus – Building 1705 – New Roof and Install Fall protection - \$799,863
 - Mather Community Campus – Kitchen Building 1705 – Replace Heating Boiler - \$230,000
 - Mather Community Campus – Building 1706 – Replace Domestic Water Heater - \$130,000
 - Mather Community Campus – Building 1706 – Replace Heating Boiler - \$160,000
 - Mather Community Campus – Building 1707 – Replace Domestic Water Heater - \$130,000
 - Mather Community Campus – Building 1708 – Replace Domestic Water Heater - \$130,000
 - Mather Community Campus – Building 1708 - Replace Large Boiler - \$140,000
 - Fund Center 3103108–Preliminary Planning – \$2,286,293**
 - ADA Transition Plan – \$41,000
 - Administrative Costs for the Capital Construction Fund – \$1,422,624
 - Allocated Cost – \$249,049
 - Architectural Services Division – \$100,000
 - Countywide Pavement Maintenance Management Program - \$61,500
 - Facility Condition Assessments - \$41,000
 - Job Order Contracting (JOC) – \$125,000
 - Master Planning – \$106,500
 - Miscellaneous Planning Costs – \$119,620
 - Warehouse Burden Rate – \$20,000
- This appropriation provides for estimating the costs of projects necessary in all County facilities; any Master Plan costs; administrative costs for the Capital Construction Fund; and miscellaneous planning efforts.
- Fund Center 3103109–901 G Street Building (OB #2) – \$374,050**
 - John M. Price District Attorney Building – Replace Boiler - \$374,050

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Fund Center 3103110–Maintenance Yard – \$0

- No projects are budgeted at this time.

Fund Center 3103111–Miscellaneous Alterations and Improvements – \$16,771,927

- Accounting Services – \$50,400
- Improvement Districts – \$242,241
- Modular Furniture Charges – \$25,000
- Ongoing testing of County–owned underground tanks required by State law – \$50,000
- Real Estate services to CCF for miscellaneous vacant County–owned land – \$160,000
- Scope and Estimate – \$20,000
- Miscellaneous Planning - \$490,734
- Survey and remedial work associated with asbestos in County facilities – \$25,000
- Alarms Allocation - \$76,763
- Vacant Space Allocation – \$1,896,182
(CCF is charged for vacant County–owned space, but recovers most of the cost through the vacancy factor on the Facility Use Allocation)
- Shared Meeting Room Allocation - \$765,216
(CCF is charged for Shared Meeting Rooms for the County but recovers the cost through the Facility Use Allocation)
- Warranty inspection cost on new construction and remodel projects – \$20,000
- 8144 Florin Rd - Build Sanctioned Homeless Encampment - \$500,000
- Behavioral Health Services Mental Health Rehabilitation Center - New Construction - \$9,990,000
- Brighton Heights Tower - Replace Existing Backup Generators - \$545,998
- Grantland L. Johnson DHHS Center - Sanctioned Homeless Encampment - \$1,914,393

Fund Center 3103112–Bradshaw Administration Building (OB #3) – \$1,232,518

- Office Building #3 – Asbestos Flooring Removal, Carpet Replacement and Minor Remodel - \$903,442
- Office Building #3 - Replace Emergency Generator - \$249,076
- Office Building #3 – Replace Outside Air Dampers - \$80,000

Fund Center 3103113–Clerk–Recorder Building – \$0

- No projects budgeted at this time.

Fund Center 3103114–799 G Street Building – \$550,000

- Department of Technology Building - Central Plant – Replace Two York Refrigerant 22 Chillers - \$200,000
- Department of Technology Building – Replace Generators - \$350,000

Fund Center 3103115–Animal Care Facility – \$2,192,772

- Animal Care Facility - Clinic Expansion - \$1,300,000
- Animal Care Facility – Americans with Disabilities Act – Public Interior - \$400,000
- Animal Care Facility – Americans with Disabilities Act – Public Path of Travel - \$192,772
- Animal Care Facility – Repair or Replace Linoleum - \$300,000

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Fund Center 3103124–General Services Facility – \$427,424

- General Services Facility – Americans with Disabilities Act Upgrades - \$427,424

Fund Center 3103125–B.T. Collins Juvenile Center –\$7,140,978

- B.T. Collins Youth Detention Facility - Americans with Disabilities Act – Public Interior - \$270,000
- B.T. Collins Youth Detention Facility - Duct Replacement - \$400,000
- B.T. Collins Youth Detention Facility - Replace Radio Controller - \$200,000
- B.T. Collins Youth Detention Facility – Replace Security Control System - \$2,825,000
- B.T. Collins Youth Detention Facility – Visitor's Center – Replace Roof - \$399,331
- B.T. Collins Youth Detention Facility – Wing A – Flood Damage Restoration – First Floor - \$3,046,647

Fund Center 3103126–Warren E. Thornton Youth Center – \$355,161

- Warren E. Thornton Youth Center – Americans with Disabilities Act – Public Path of Travel - \$206,350
- Warren E. Thornton Youth Center - Install Security Cameras - \$148,811

Fund Center 3103127–Boys Ranch – \$1,991,610

- Boys Ranch - Remove Sludge From Two Sewer Treatment Ponds. - \$1,991,610

Fund Center 3103128–Rio Cosumnes Correctional Center (RCCC) – \$13,331,919

- Rio Cosumnes Correctional Center – Christopher Boone Facility and Stuart Baird Facility – Replace Food Port Locks - \$600,000
- Rio Cosumnes Correctional Center – Construct New Control Rooms - \$4,338,836
- Rio Cosumnes Correctional Center - Critical Infrastructure Flood Mitigation - \$500,000
- Rio Cosumnes Correctional Center – Electrical Connection to Substation and Backup Generator Site - \$2,185,421
- Rio Cosumnes Correctional Center - New Modular Trailers - \$1,706,328
- Rio Cosumnes Correctional Center – Repair Roadway Near Weld Shop - \$60,000
- Rio Cosumnes Correctional Center - Replace Hydro- Pneumatic Tank - \$120,071
- Rio Cosumnes Correctional Center – Sandra Larson Facility – Replace Intercom System - \$200,000
- Rio Cosumnes Correctional Center - Security Control Systems Upgrade - \$1,966,263
- Rio Cosumnes Correctional Center – Upgrade Potable Water System - \$1,600,000
- Rio Cosumnes Correctional Center - Women - Sandra Larson Facility - Pavement Repair-Replacement - \$55,000

Fund Center 3103130–Work Release Facility – \$100,000

- Mental Health Center – Replace Server Room Air Conditioner - \$100,000

Fund Center 3103131–Office Building 1 – \$349,258

- OB1 - 711 G Street - Climate Control System Upgrade - \$250,000
- OB1 - 711 G Street - Upgrade the C-Cure Security Badging System - \$99,258

Fund Center 3103132–Lorenzo E. Patino Hall of Justice – \$8,194,581

- Main Jail - Americans with Disabilities Act Improvements - \$2,000,000
- Main Jail – Controls for Garment Conveyor Systems - \$1,400,000

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- Main Jail - Hall of Justice - Install Ventilation for Dental Equipment In Utility Room - \$200,000
- Main Jail - Hall of Justice – Psych and Medical – Security Control System - \$470,961
- Main Jail – Hall of Justice - Replace Cabinets at Various Nurses’ Stations - \$57,635
- Main Jail - Hall of Justice – Replace Walk-In Refrigeration Systems - \$1,180,124
- Main Jail - Hall of Justice – Sewage System Grinder - \$650,000
- Main Jail – Replace Halon System with New Fire Protection System - \$235,861
- New Correctional Health Mental Health Services Facility - \$2,000,000
- Fund Center 3103133–Sheriff's North Area Substation – \$966,704**
 - Sheriff's North East Sub Station – Install Security Fencing - \$116,704
 - Sheriff's North East Sub Station - Repave Parking Lot - \$500,000
 - Sheriff's North East Sub Station – Replace Roof - \$350,000
- Fund Center 3103134–Sheriff's South Area Substation – \$81,350**
 - Sheriff's South Sub Station – Americans with Disabilities Act – Public Path of Travel - \$81,350
- Fund Center 3103137–Coroner/Crime Laboratory – \$1,967,800**
 - Coroner/Crime Laboratory - Replace Chiller #3 - \$343,375
 - Coroner/Crime Laboratory – Replace Cooling Towers - \$1,074,425
 - Coroner/Crime Laboratory - Replace Outdated and Unreliable Uninterruptible Power Supply - \$250,000
 - Coroner/Crime Laboratory - Supply & Install Valves for Hot Water Heating System - \$300,000
- Fund Center 3103160–Sacramento Mental Health Facility – \$100,000**
 - Mental Health Center – Suite 300 – Americans with Disabilities Act – Public Path of Travel - \$100,000
- Fund Center 3103162–Primary Care Center – \$1,813,418**
 - Paul F. Hom M.D. Primary Care Facility – Americans with Disabilities Act – Public Interior - \$310,000
 - Paul F. Hom M.D. Primary Care Facility – Americans with Disabilities Act – Public Path of Travel - \$800,000
 - Paul F. Hom M.D. Primary Care Facility – Install New Water Heater - \$140,000
 - Paul F. Hom M.D. Primary Care Facility – Repair Fireproofing in Ceiling - \$563,418
- Fund Center 3103198– Financing– Transfers/Reimbursements – \$1,028,629**
 - CCF - Juvenile Courthouse Debt Service – \$750,000
 - CCF Debt Service for ADA Projects, Sac Metro Cable Revenue Lease at 799 G Street – \$278,629
- Fund Center 3103199–Ecology Lane – \$0**
 - No projects budgeted at this time.
- Fund Center 3109000–Libraries – \$2,784,423**
 - Available project revenue to apply to Capital Improvement Plan projects at Adopted Budget Changes - \$152,396
 - Rollover revenue applied to future fiscal years’ projects - \$920,746

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- Rancho Cordova Library – Duct Bank Repair - \$100,000
- Rancho Cordova Library – Repair Parking Lot - \$967,196
- Southgate Library - Pavement Repair-Replacement - \$75,000
- Sylvan Oaks Library – Americans with Disabilities Act Upgrades – Public Path of Travel - \$75,000
- Vineyard Library - Phase 1 - \$494,085
- Fund Center 3109101–Arcade Library Grants – \$0**
 - No grant projects budgeted at this time.
- Fund Center 3109102–Arden Dimick Library Grants – \$574,200**
 - Arden Dimick Library - Replace One 25-Ton Air Handler - \$574,200
- Fund Center 3109103–Carmichael Library Grants – \$913,800**
 - Carmichael Library - Replace 10-Ton HVAC Split Systems - \$613,800
 - Carmichael Library – Replace Roof - \$300,000
- Fund Center 3109104–Fair Oaks Library Grants – \$172,800**
 - Fair Oaks Library - Replace One 7.5-Ton Air Handler - \$172,800
- Fund Center 3109105–North Highlands Library Grants – \$647,969**
 - No. Highlands Library - Replace Package AC Units - \$647,969
- Fund Center 3109106–Rancho Cordova Library Grants – \$0**
 - No grant projects budgeted at this time.
- Fund Center 3109107–Southgate Library Grants – \$227,899**
 - Southgate Library – Americans with Disabilities Act Upgrades – Public Interior - \$227,899
- Fund Center 3109108–Sylvan Oaks Library Grants – \$131,361**
 - Sylvan Oaks Library – Americans with Disabilities Act Upgrades – Public Interior - \$131,361
- Fund Center 3109109–Walnut Grove Library Grants – \$493,000**
 - Walnut Grove Library -Modify or Replace HVAC to Accommodate MERV-13 Filtration - \$493,000

Capital Construction Fund FY 2023-24 Recommended Budget
Supplemental Information
Page 8 of 8

SUPPLEMENTAL INFORMATION
Capital Construction Fund – Budget Unit 3100000
Fiscal Year 2023-24 Recommended Growth Budget

The anticipated funding available within the Capital Construction Fund for Fiscal Year 2023-24 for Growth is \$2,261,319. The Fiscal Year 2023-24 Recommended Growth Budget will be utilized for capital projects related to sustainability, and for use allowance, improvement district, and vacancy factor costs to add one Mather Community Campus facility to the facility use allocation.

Mather Community Campus costs are assigned to the using departments at the campus. Currently, the using departments are Health Services, Department of Homeless Services and Housing, and Human Assistance.

The following is a summary of the recommended growth funding in the Capital Construction Fund:

<u>Source</u>	<u>Amount</u>
County Departments, use allowance increase (sustainability)	2,186,710
Using Departments at Mather Community Campus, use allowance increase	74,609
Total Available Funding	\$2,261,319

The projects included in the Recommended Growth Budget are:

Fund Center 3103100 – Capital Construction - \$2,261,319

- Capital projects to be determined. Costs will be assigned to appropriate fund center as projects are identified, including costs for Mather Community Campus.

Administration and Planning

Program Overview

Administration and Planning assists the Department of General Services in prioritizing and maximizing the use of Capital Construction Funds for County buildings and staff.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$4,122,670	\$9,428,604	\$10,640,466	\$1,211,862	12.9%
Improvements	\$1,003,033	\$5,810,822	\$8,417,754	\$2,606,932	44.9%
Total Expenditures / Appropriations	\$5,125,704	\$15,239,426	\$19,058,220	\$3,818,794	25.1%
Total Reimbursements between Programs		\$(5,834,874)	\$(6,059,829)	\$(224,955)	3.9%
Other Reimbursements	—	\$(464,826)	\$(48,000)	\$416,826	(89.7)%
Total Reimbursements	\$(5,781,989)	\$(6,299,700)	\$(6,107,829)	\$191,871	(3.0)%
Net Financing Uses	\$(656,285)	\$8,939,726	\$12,950,391	\$4,010,665	44.9%
Revenue					
Revenue from Use Of Money & Property	\$800	—	—	—	—%
Intergovernmental Revenues	\$636,105	\$8,178,900	\$2,414,393	\$(5,764,507)	(70.5)%
Charges for Services	—	—	\$10,535,998	\$10,535,998	—%
Miscellaneous Revenues	\$259,011	\$760,826	—	\$(760,826)	(100.0)%
Total Revenue	\$895,916	\$8,939,726	\$12,950,391	\$4,010,665	44.9%
Use of Fund Balance	\$(1,552,202)	—	—	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$43,933,935	—	\$(43,933,935)	(100.0)%
Use of Fund Balance	\$43,933,935	—	\$(43,933,935)	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$3,818,794 (25.1%) increase in total appropriations, \$191,871 (3.0%) decrease in reimbursements, and \$4,010,665 (44.9%) increase in revenues from the prior year Adopted Budget.

The increase in total appropriations is due to:

- An increase in project costs for projects at facilities that are not County owned.

- Reducing Countywide planning project costs due to not expecting any projects in the upcoming fiscal year.
- Increases to allocations, staff costs for administrative oversight of the Capital Improvement Plan, and miscellaneous planning costs.

The net decrease in reimbursements is due to:

- A \$416,826 decrease in General Fund reimbursements for project related expenditures unallowable under ARPA.
- Increases in allocations, miscellaneous planning appropriations, and staff costs from the Facility Planning and Management division that manages the Capital Construction Fund and Capital Improvement Plan.

The net increase in revenues is due to:

- An increase in department funded revenue for projects at facilities that are not County-owned.
- A reduction of approximately \$5.8 million in ARPA revenue due to completed projects.

Beginning in FY 2023-24, Available Carryover from the prior year is reflected correctly in the Projects program, rather than the Administration and Planning program.

Debt Service

Program Overview

Debt Service provides bond and loan payments on buildings within the County.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$3,093,794	\$929,069	\$1,028,629	\$99,560	10.7%
Total Expenditures / Appropriations	\$3,093,794	\$929,069	\$1,028,629	\$99,560	10.7%
Total Reimbursements between Programs		\$(279,069)	\$(278,629)	\$440	(0.2)%
Total Reimbursements	\$(2,547,947)	\$(279,069)	\$(278,629)	\$440	(0.2)%
Net Financing Uses	\$545,847	\$650,000	\$750,000	\$100,000	15.4%
Revenue					
Fines, Forfeitures & Penalties	—	\$650,000	\$750,000	\$100,000	15.4%
Total Revenue	—	\$650,000	\$750,000	\$100,000	15.4%
Use of Fund Balance	\$545,847	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$99,560 (10.7%) increase in total appropriations, \$440 (0.2%) decrease in reimbursements, and \$100,000 (15.4%) increase in revenues from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in courthouse debt pass through expense and a decrease in the debt service allocation.

The decrease in reimbursements is due to the decrease in the debt service allocation.

The increase in revenues is due to an increase in court penalty revenue.

Projects

Program Overview

Projects assists in maintaining county buildings to address health, safety, and code-related issues; to preserve assets; and to prevent system failures to all county-owned facilities, including to Criminal Justice facilities.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$5,131,427	\$30,800,240	\$34,997,349	\$4,197,109	13.6%
Other Charges	—	\$6,475,000	\$2,125,000	\$(4,350,000)	(67.2)%
Improvements	\$12,292,399	\$56,748,340	\$54,378,528	\$(2,369,812)	(4.2)%
Intrafund Charges	\$8,329,936	\$6,113,943	\$6,338,458	\$224,515	3.7%
Total Expenditures / Appropriations	\$25,753,762	\$100,137,523	\$97,839,335	\$(2,298,188)	(2.3)%
Other Reimbursements	\$(5,000,000)	\$(11,909,640)	\$(494,085)	\$11,415,555	(95.9)%
Total Reimbursements	\$(5,000,000)	\$(11,909,640)	\$(494,085)	\$11,415,555	(95.9)%
Net Financing Uses	\$20,753,762	\$88,227,883	\$97,345,250	\$9,117,367	10.3%
Revenue					
Fines, Forfeitures & Penalties	\$1,204,516	\$650,000	\$750,000	\$100,000	15.4%
Revenue from Use Of Money & Property	\$314,167	\$30,000	\$192,334	\$162,334	541.1%
Intergovernmental Revenues	\$789,587	\$6,475,000	\$2,125,000	\$(4,350,000)	(67.2)%
Charges for Services	—	—	\$39,592,312	\$39,592,312	—%
Miscellaneous Revenues	\$24,181,470	\$34,510,891	—	\$(34,510,891)	(100.0)%
Total Revenue	\$26,489,740	\$41,665,891	\$42,659,646	\$993,755	2.4%
Use of Fund Balance	\$(5,735,978)	\$46,561,992	\$54,685,604	\$8,123,612	17.4%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$2,628,057	\$54,685,604	\$52,057,547	1,980.8%
Use of Fund Balance	\$2,628,057	\$54,685,604	\$52,057,547	1,980.8%

Summary of Changes

The Recommended Budget reflects a \$2,298,188 (2.3%) decrease in total appropriations, \$11,415,555 (95.9%) decrease in reimbursements, \$993,755 (2.4%) increase in revenues, and \$8,123,612 (17.4%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to:

- A \$4.35 million reduction of American Rescue Plan Act (ARPA) pass through costs for projects, partially offset by increased costs of \$224,515 to fund the Administration and Planning and Debt Service programs.
- Recommended growth detailed later in this section.

The decrease in reimbursements is due to one-time prior year transfers from the General Fund for Mather Community Campus projects and the Animal Care Services clinic expansion project.

The net increase in revenues is due to:

- An increase in court penalty revenue, facility lease revenue, and department funded project revenues.
- An increase facility use allocations due to allocation and salary cost increases.
- A decrease of approximately \$4,350,000 in ARPA revenue due to the completion of ARPA-funded projects.
- Recommended growth detailed later in this section.

Beginning in FY 2023-24, Available Carryover from the prior year is reflected correctly in the Projects program, rather than the Administration and Planning program.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DGS - Additional Facility at Mather Community Campus and Shift of Costs to Facility Use Allocation - CCF Projects (ACP)					
	74,609	—	74,609	—	—
Add one Mather Community Campus (MCC) facility (3649 Femoyer) to the MCC Facility Use Allocation that was not included in the FY 2022-23 growth request. This request is contingent upon approval of a related growth request in the General Services budget (BU 7000000) for costs to maintain this facility. This request also will shift recovery of improvement district and property insurance costs for MCC to the Facility Use Allocation for MCC. This ongoing request will be funded by the Facility Use Allocation charges to departments responsible for use of the MCC facilities.					
DGS - Use Allowance Increase for Sustainability - CCF Projects (ACP)					
	2,186,710	—	2,186,710	—	—

Capital Construction Fund is requesting a 0.25% increase to the Use Allowance component of the Facility Use Allocation (increasing from 2.25% to 2.5%) to fund sustainability capital projects at County-owned facilities. The dollar value of the requested increase is dependent upon the buildings' values, which increase as costs are incurred on capital projects. Without dedicated funding, it will be difficult to implement projects to meet the Board-mandated requirements in the Climate Action Plan without impacting other health and safety projects at County-owned facilities. County departments occupying County-owned facilities would fund this request in full. This is an ongoing growth request. This request is separate from another growth request for an additional 0.25% increase for ongoing pavement maintenance program costs.

Fixed Assets-Heavy Equipment

Budget Unit Functions & Responsibilities

Fixed Assets – Heavy Equipment is responsible for the purchase of heavy equipment and rental replacements for County Departments.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Capital Outlay - Heavy Equipment	\$4,932,809	\$19,410,410	\$13,781,255	\$(5,629,155)	(29.0)%
Total Expenditures / Appropriations	\$4,932,809	\$19,410,410	\$13,781,255	\$(5,629,155)	(29.0)%
Total Reimbursements	\$(171,264)	—	—	—	—%
Net Financing Uses	\$4,761,545	\$19,410,410	\$13,781,255	\$(5,629,155)	(29.0)%
Total Revenue	\$4,182,184	\$5,118,300	\$4,366,661	\$(751,639)	(14.7)%
Use of Fund Balance	\$579,362	\$14,292,110	\$9,414,594	\$(4,877,516)	(34.1)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	—	\$42,000	\$42,000	—	—%
Equipment	\$4,932,809	\$19,368,410	\$13,739,255	\$(5,629,155)	(29.1)%
Total Expenditures / Appropriations	\$4,932,809	\$19,410,410	\$13,781,255	\$(5,629,155)	(29.0)%
Other Reimbursements	\$(171,264)	—	—	—	—%
Total Reimbursements	\$(171,264)	—	—	—	—%
Net Financing Uses	\$4,761,545	\$19,410,410	\$13,781,255	\$(5,629,155)	(29.0)%
Revenue					
Charges for Services	\$3,501,125	\$3,849,697	\$3,912,984	\$63,287	1.6%
Miscellaneous Revenues	\$30,744	\$968,603	\$153,677	\$(814,926)	(84.1)%
Other Financing Sources	\$650,314	\$300,000	\$300,000	—	—%
Total Revenue	\$4,182,184	\$5,118,300	\$4,366,661	\$(751,639)	(14.7)%
Use of Fund Balance	\$579,362	\$14,292,110	\$9,414,594	\$(4,877,516)	(34.1)%

Summary of Changes

The Recommended Budget reflects a \$5,629,155 (29.0%) decrease in total appropriations, a \$751,639 (14.7%) decrease in revenues, and a \$4,877,516 (34.1%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in the total cost of planned purchases of heavy equipment units.

The net decrease in revenues is due to:

- An increase in cost recovery for replacement of heavy rental equipment.
- A decrease in contributions for heavy equipment additions and upgrades.

Use of Fund Balance reflects a decrease in retained earnings.

**SUMMARY OF CAPITAL OUTLAY
HEAVY EQUIPMENT (Budget Unit 2070000)**

Class	Description	Requested		Requested Amount
		New	Replace	
156	Shuttle Bus, Work Project	0	1	150,000
158	Bus, 20 to 40 Passengers	0	6	960,000
160	Utility Truck	0	1	230,000
161	Stencil/Sign Truck	0	1	200,000
162	3 Ton Flat Bed w/o Hoist	0	2	300,000
164	Service Truck w/ Crane	0	5	750,000
167	Flatbed Dump Truck	0	5	790,000
170	Flatbed Dump Truck	1	3	603,677
171	3-4 cu. Yd., 2 Axle	0	2	325,000
173	Emulsion Patch Dump Truck	0	10	2,600,000
177	5-6 cu. Yd., Dump w/ Front Load	0	1	330,000
210	Light Tower Trailer	0	2	50,000
213	Portable Trailer	0	5	144,783
218	Title Type Trailer	0	1	35,000
221	Trailer, Utility 12ft Flatbed 4W	0	1	60,000
225	Concrete Saw Trailer	0	3	125,000
234	Trailer, Lowbed Platform	0	4	155,000
292	Utility Van CCTV	0	5	1,065,000
314	Brush Chipper	0	1	45,000
366	Air Compressor 150 to 185cfm	0	4	140,000
385	Electric Forklift - 5000lbs	0	1	50,000
388	Electric Lift	0	4	160,000
395	Aerial Device w/encl. Body	0	5	1,011,657
474	Slope Mower W/Boom	0	4	760,638
776	Pressure/Vacuum Cleaner 3 Axle	0	3	1,275,000
779	Mechanical Broom Road Sweeper	0	1	368,500
879	Mechanical Broom Road Sweeper	1	1	225,000
883	Wheeled Loader 1 1/4 Cu. Yd	0	1	130,000
884	Wheeled Loader 1 3/4 Cu. Yd	0	1	175,000
891	Skid Steer Loader -Track Driven	0	1	225,000
941	Truck Tractor with Gooseneck Trailer	0	1	300,000
	Total	2	86	13,739,255

General Services-Capital Outlay

Budget Unit Functions & Responsibilities

The **Capital Outlay** Light Equipment budget unit was established to finance purchases of light fleet rental replacements when light fleet rentals meet the conditions for replacement. Vehicle additions, while financed through this fund, require a contribution to this fund from the requesting department equal to the acquisition cost of the additional vehicle.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Capital Outlay - Automotive Equipment	\$6,521,260	\$16,174,634	\$8,015,820	\$(8,158,814)	(50.4)%
Total Expenditures / Appropriations	\$6,521,260	\$16,174,634	\$8,015,820	\$(8,158,814)	(50.4)%
Net Financing Uses	\$6,521,260	\$16,174,634	\$8,015,820	\$(8,158,814)	(50.4)%
Total Revenue	\$3,265,252	\$3,741,942	\$2,191,000	\$(1,550,942)	(41.4)%
Use of Fund Balance	\$3,256,008	\$12,432,692	\$5,824,820	\$(6,607,872)	(53.1)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	—	\$188,928	—	\$(188,928)	(100.0)%
Equipment	\$6,521,260	\$15,985,706	\$8,015,820	\$(7,969,886)	(49.9)%
Total Expenditures / Appropriations	\$6,521,260	\$16,174,634	\$8,015,820	\$(8,158,814)	(50.4)%
Net Financing Uses	\$6,521,260	\$16,174,634	\$8,015,820	\$(8,158,814)	(50.4)%
Revenue					
Charges for Services	\$893,516	\$1,691,000	\$1,691,000	—	—%
Miscellaneous Revenues	\$83,906	\$1,550,942	—	\$(1,550,942)	(100.0)%
Other Financing Sources	\$2,287,830	\$500,000	\$500,000	—	—%
Total Revenue	\$3,265,252	\$3,741,942	\$2,191,000	\$(1,550,942)	(41.4)%
Use of Fund Balance	\$3,256,008	\$12,432,692	\$5,824,820	\$(6,607,872)	(53.1)%

Summary of Changes

The Recommended Budget reflects an \$8,158,814 (50.4%) decrease in appropriations, a \$1,550,942 (41.4%) decrease in revenues, and a \$6,607,872 (53.1%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The decrease in total appropriations is due to:

- A decrease in expenditures for planned vehicle replacements and for vehicle additions and upgrades.
- Removal of appropriations for one-time contributions to other capital outlay funds.

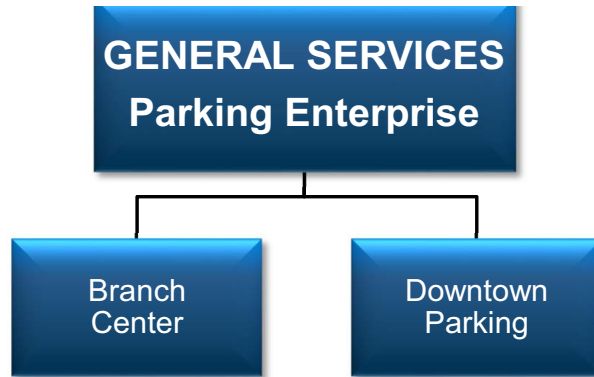
The decrease in revenues is due to a decrease in contributions for budgeted vehicle additions and upgrades.

Use of Fund Balance reflects a decrease in retained earnings.

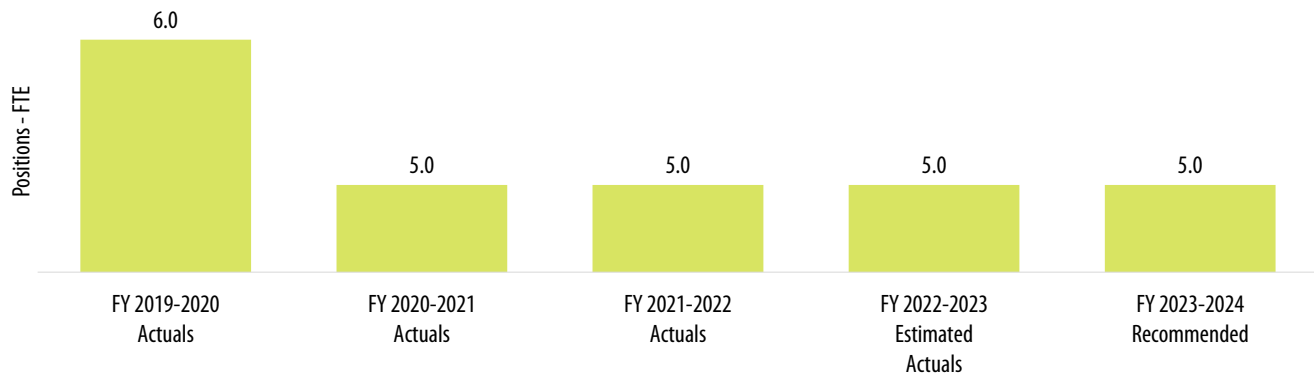
**SUMMARY OF CAPITAL OUTLAY
LIGHT EQUIPMENT (Budget Unit 7080000)**

Class	Description	Requested		Requested Amount
		New	Replace	
101	Motorcycle	0	1	32,801
110	Compact	0	5	177,690
122	Sheriff's Patrol Car	0	44	2,692,492
124	Undercover	0	30	1,522,470
131	1/2 Ton Pick-up, Extended Cab	0	26	1,297,518
134	1 Ton Utility Truck	0	1	79,247
135	3/4 Ton Pick-up Truck	0	1	9,738
137	3/4 Ton Utility Truck	0	3	00,010
140	4x4 pickup	0	7	480,798
141	4x4 Animal Care & Regulation	0	3	409,275
142	Special body trucks	0	1	89,733
150	Mini-van	0	10	389,500
152	3/4 ton van	0	5	306,880
153	1 ton van	0	1	48,968
154	Sport Utility Vehicle	0	4	248,700
	Total	0	142	8,015,820

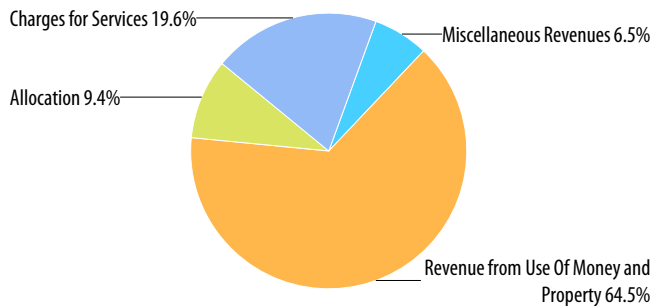
Parking Enterprise
Department Structure
Jeff Gasaway, Director



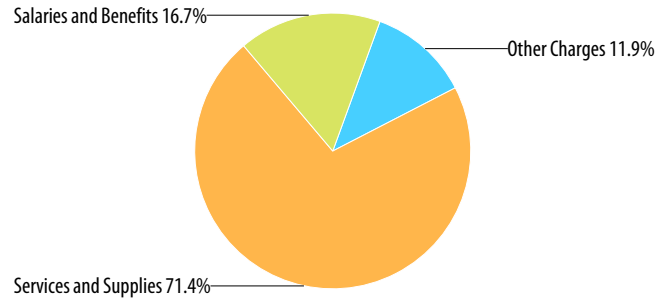
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

Parking Enterprise of the Department of General Services provides parking services to the public, county employees, and a variety of governmental agencies located in the Downtown and Branch Center complexes through the operation of various lots and garages at these locations. Parking Enterprise also operates bicycle storage and shower/locker facilities in the Downtown Complex and one bicycle storage unit in the Branch Center complex; enforces parking regulations on county-owned property; and reviews and processes citations and administrative reviews for the Department of Airports, General Services, Regional Parks, and the California Highway Patrol through a contract with the City of Sacramento.

Goals

- Develop short and long range plans for provision of adequate parking spaces in the downtown and outlying areas.
- Seek to enhance the structural integrity of County parking garages and maintenance of County parking lots, keeping parking areas clean and safe for our patrons.
- Make greater use of automation for parking lot control and revenue collection.

Accomplishments

- Completed upgrade of the Employee Parking Garage Card Access System.
- Completed Employee Parking Garage waterproofing and elevator repair project.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Parking Enterprise	\$2,168,547	\$3,921,563	\$3,003,934	\$(917,629)	(23.4)%
Total Expenditures / Appropriations	\$2,168,547	\$3,921,563	\$3,003,934	\$(917,629)	(23.4)%
Net Financing Uses	\$2,168,547	\$3,921,563	\$3,003,934	\$(917,629)	(23.4)%
Total Revenue	\$2,478,619	\$2,798,592	\$2,721,935	\$(76,657)	(2.7)%
Use of Fund Balance	\$(310,072)	\$1,122,971	\$281,999	\$(840,972)	(74.9)%
Positions	5.0	5.0	5.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$374,977	\$491,357	\$502,367	\$11,010	2.2%
Services & Supplies	\$1,409,523	\$3,098,299	\$2,145,092	\$(953,207)	(30.8)%
Other Charges	\$295,949	\$331,907	\$356,475	\$24,568	7.4%
Equipment	\$88,098	—	—	—	—%
Total Expenditures / Appropriations	\$2,168,547	\$3,921,563	\$3,003,934	\$(917,629)	(23.4)%
Net Financing Uses	\$2,168,547	\$3,921,563	\$3,003,934	\$(917,629)	(23.4)%
Revenue					
Revenue from Use Of Money & Property	\$1,860,973	\$2,004,353	\$1,936,795	\$(67,558)	(3.4)%
Intergovernmental Revenues	\$7,735	\$6,459	—	\$(6,459)	(100.0)%
Charges for Services	\$412,199	\$589,480	\$589,480	—	—%
Miscellaneous Revenues	\$197,712	\$198,300	\$195,660	\$(2,640)	(1.3)%
Total Revenue	\$2,478,619	\$2,798,592	\$2,721,935	\$(76,657)	(2.7)%
Use of Fund Balance	\$(310,072)	\$1,122,971	\$281,999	\$(840,972)	(74.9)%
Positions	5.0	5.0	5.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$917,629 (23.4%) decrease in total appropriations, \$76,657 (2.7%) decrease in revenue, and \$840,972 (74.9%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

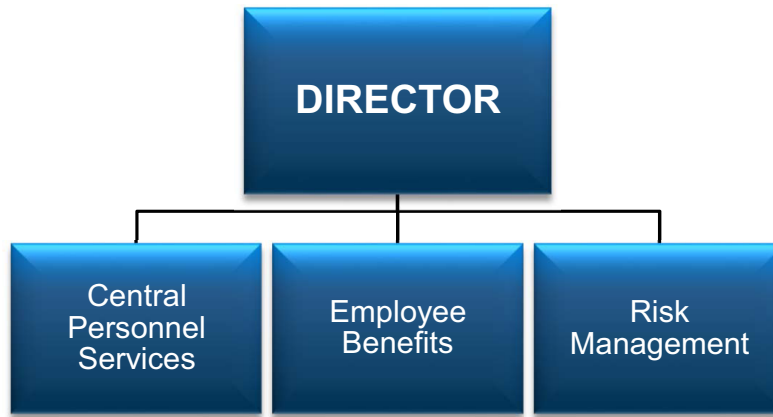
- Removal of appropriations for one-time projects and other re-budgeted expenses.
- A net decrease in allocated costs.
- A net increase in personnel costs related to cost of living adjustments and related benefits, partly offset by removal of one-time appropriations for Essential Worker pay.

The decrease in revenue is due to:

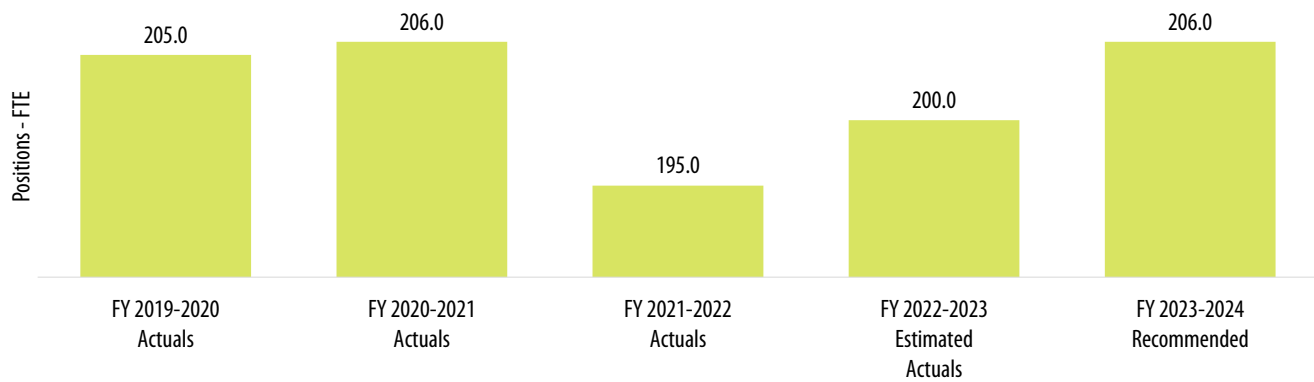
- Removal of one-time ARPA revenue for funding Essential Worker pay.
- A decrease in public parking revenue.

Use of Fund Balance reflects a decrease in retained earnings.

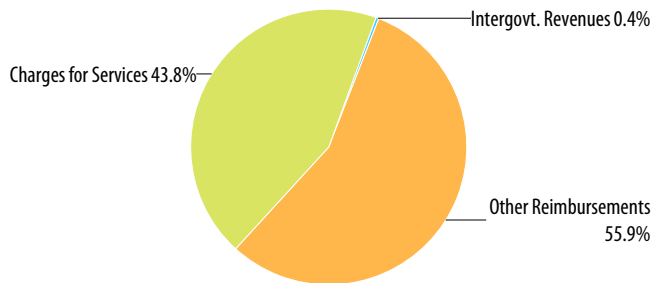
Personnel Services
Department Structure
Sylvester Fadal, Director



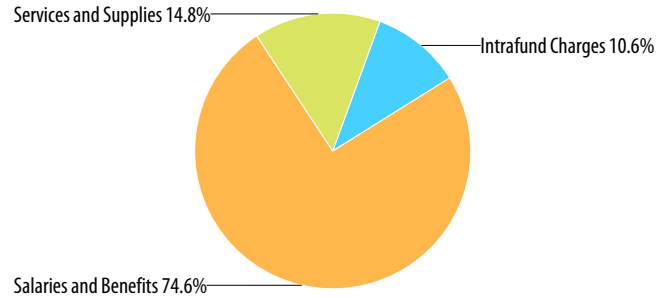
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Department of Personnel Services** is responsible for providing central personnel, employee benefits, and risk management services. The work activities of the Department include administering the County Classification Plan; designing job-related examinations for County classes, administering County Civil Service examinations, and certifying eligible candidates for employment; managing employee benefits contracts and administering employee benefits programs such as employee and retiree health and dental plans; providing or managing skills-based training programs, employee development services, and providing Countywide and department-specific training services; processing personnel and payroll transactions; providing department specific human resources services and support to the County's operating departments; providing training and technical assistance to County agencies and departments and coordinating compliance with laws that prohibit discrimination against persons with disabilities; providing Equal Employment recruiting and monitoring; and administering the County's Unemployment, Liability/Property, Workers' Compensation, and Dental Insurance Funds. Services are provided through the following programs:

- Administration
- Benefits
- County Safety Office
- Department Services
- Disability Compliance
- Employment Services
- Equal Employment Opportunity
- Liability/Property Insurance Personnel
- Training & Organizational Development
- Workers' Compensation Personnel

Goals

- Maintain an open, welcoming environment for current and prospective county employees.
- Improve career development opportunities for county employees.
- Provide accurate and timely central personnel services.
- Administer employee benefits and risk management programs in response to countywide workforce changes.

Accomplishments

- Restructured Employee Relations and the Equal Employment Opportunity office to work in tandem to assist department with complaints.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administration	\$1,145,201	\$1,635,429	\$2,317,779	\$682,350	41.7%
Benefits	\$2,811,455	\$3,112,987	\$3,164,367	\$51,380	1.7%
County Safety Office	\$1,991,326	\$2,133,820	\$2,274,783	\$140,963	6.6%
Department Services	\$14,121,399	\$17,700,570	\$16,862,853	\$(837,717)	(4.7)%
Disability Compliance	\$411,370	\$464,303	\$622,652	\$158,349	34.1%
Employment Services	\$4,799,534	\$5,531,591	\$8,823,813	\$3,292,222	59.5%
Equal Employment Opportunity	\$421,761	\$475,430	\$401,320	\$(74,110)	(15.6)%
Liability/Property Insurance Personnel	\$943,635	\$1,287,924	\$1,418,112	\$130,188	10.1%
Training & Organization Development	\$1,242,455	\$1,438,260	\$2,005,059	\$566,799	39.4%
Workers' Compensation Personnel	\$4,371,533	\$5,131,973	\$5,236,811	\$104,838	2.0%
Total Expenditures / Appropriations	\$32,259,668	\$38,912,287	\$43,127,549	\$4,215,262	10.8%
Total Reimbursements	\$(17,152,067)	\$(20,576,399)	\$(24,093,158)	\$(3,516,759)	17.1%
Net Financing Uses	\$15,107,602	\$18,335,888	\$19,034,391	\$698,503	3.8%
Total Revenue	\$15,112,686	\$17,553,973	\$19,034,391	\$1,480,418	8.4%
Net County Cost	\$(5,084)	\$781,915	—	\$(781,915)	(100.0)%
Positions	195.0	199.0	206.0	7.0	3.5%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$25,645,162	\$30,422,347	\$32,181,079	\$1,758,732	5.8%
Services & Supplies	\$3,718,539	\$5,195,580	\$6,392,795	\$1,197,215	23.0%
Equipment	\$48,624	—	—	—	—%
Interfund Charges	\$489,281	—	—	—	—%
Intrafund Charges	\$2,358,063	\$3,294,360	\$4,553,675	\$1,259,315	38.2%
Total Expenditures / Appropriations	\$32,259,668	\$38,912,287	\$43,127,549	\$4,215,262	10.8%
Other Reimbursements	\$(17,152,067)	\$(20,576,399)	\$(24,093,158)	\$(3,516,759)	17.1%
Total Reimbursements	\$(17,152,067)	\$(20,576,399)	\$(24,093,158)	\$(3,516,759)	17.1%
Net Financing Uses	\$15,107,602	\$18,335,888	\$19,034,391	\$698,503	3.8%
Revenue					
Intergovernmental Revenues	\$389,275	\$355,713	\$152,000	\$(203,713)	(57.3)%
Charges for Services	\$14,708,793	\$17,198,260	\$18,882,391	\$1,684,131	9.8%
Miscellaneous Revenues	\$14,618	—	—	—	—%
Total Revenue	\$15,112,686	\$17,553,973	\$19,034,391	\$1,480,418	8.4%
Net County Cost	\$(5,084)	\$781,915	—	\$(781,915)	(100.0)%
Positions	195.0	199.0	206.0	7.0	3.5%

Summary of Changes

The Recommended Budget reflects a \$4,215,262 (10.8%) increase in total appropriations, \$3,516,759 (17.1%) increase in reimbursements, \$1,480,418 (8.4%) increase in revenues, and \$781,915 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to prior year cost of living adjustments and approved growth requests not allocated through the Allocated Cost Process.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and increases in allocated costs, with the largest increases in facility and liability insurance costs.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements and revenues is due to:

- An increase in cost recovery from customer departments.
- Recommended growth summarized later in this section. Additional detail is provided in this individual program sections.

Position counts have increased by 7.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE net mid-year increase.
- 6.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Administration	349,003	—	349,003	—	—
Department Services	100,000	—	100,000	—	—
Disability Compliance	50,000	—	50,000	—	—
Employment Services	706,886	—	706,886	—	4.0
Liability/Property Insurance Personnel	82,790	—	82,790	—	1.0
Training & Organization Development	441,000	—	441,000	—	—
Workers' Compensation Personnel	89,802	—	89,802	—	1.0

Administration

Program Overview

Administration provides support services in all areas of personnel, payroll, and administration; prepares, monitors, and controls the budget; provides centralized department purchasing and facilities management; manages, develops, and maintains departmental systems applications; manages local area networks; acquires and supports computer hardware and software; provides systems support for Department staff; prepares the Department's annual financial statements; and performs departmental accounting and record keeping.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$635,741	\$736,680	\$1,054,945	\$318,265	43.2%
Services & Supplies	\$230,087	\$317,174	\$648,021	\$330,847	104.3%
Equipment	\$17,126	—	—	—	—%
Intrafund Charges	\$262,247	\$581,575	\$614,813	\$33,238	5.7%
Total Expenditures / Appropriations	\$1,145,201	\$1,635,429	\$2,317,779	\$682,350	41.7%
Other Reimbursements	\$(920,842)	\$(1,096,412)	\$(1,838,501)	\$(742,089)	67.7%
Total Reimbursements	\$(920,842)	\$(1,096,412)	\$(1,838,501)	\$(742,089)	67.7%
Net Financing Uses	\$224,359	\$539,017	\$479,278	\$(59,739)	(11.1)%
Revenue					
Intergovernmental Revenues	\$1,615	\$1,615	—	\$(1,615)	(100.0)%
Charges for Services	\$222,745	\$265,212	\$479,278	\$214,066	80.7%
Total Revenue	\$224,359	\$266,827	\$479,278	\$212,451	79.6%
Net County Cost	—	\$272,190	—	\$(272,190)	(100.0)%
Positions	4.0	4.0	4.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$682,350 (41.7%) increase in total appropriations, \$742,089 (67.7%) increase in reimbursements, \$212,451 (79.6%) increase in revenues, and \$272,190 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to prior year cost of living adjustments and approved growth requests not allocated through the Allocated Cost Process.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and increases in allocated costs.
- Recommended growth detailed later in this section.

The increase in reimbursements and revenues is due to:

- An increase in cost recovery from customer departments.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DPS - Add 1.0 FTE (Classification to be determined) for Diversity, Equity, and Inclusion - Administration (ACP)					
	249,003	—	249,003	—	—
Add a position (class to be determined) responsible for overseeing the Diversity, Equity and Inclusion Program and work directly with County Departments and the Community to foster acceptance and respect for all. The costs of the position will be allocated through the Allocated Cost Process.					
DPS - Class Studies for Unrepresented Classifications - Administration (ACP)					
	100,000	—	100,000	—	—
One-time funding for a contracted vendor to perform a classification study of all unrepresented classifications. The cost will be allocated through the Allocated Cost Process.					

Benefits

Program Overview

Benefits manages contracts and administers employee benefits programs including employee and retiree health and dental plans, the Consolidated Omnibus Budget Reconciliation Act, the Dependent Care Assistance Program, the Employee Assistance Program, the Internal Revenue Service Section 125 Cafeteria Plan, Employee Life Insurance, the Family Medical Leave Act, the Omnibus Budget Reconciliation Act, the Taxable Equity Financial Responsibility Act, Deferred Compensation (Internal Revenue Code section 457), and 401(a).

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,768,404	\$1,955,786	\$1,851,722	\$(104,064)	(5.3)%
Services & Supplies	\$839,713	\$867,796	\$913,430	\$45,634	5.3%
Intrafund Charges	\$203,339	\$289,405	\$399,215	\$109,810	37.9%
Total Expenditures / Appropriations	\$2,811,455	\$3,112,987	\$3,164,367	\$51,380	1.7%
Other Reimbursements	\$(1,411,965)	\$(1,687,107)	\$(1,721,133)	\$(34,026)	2.0%
Total Reimbursements	\$(1,411,965)	\$(1,687,107)	\$(1,721,133)	\$(34,026)	2.0%
Net Financing Uses	\$1,399,490	\$1,425,880	\$1,443,234	\$17,354	1.2%
Revenue					
Intergovernmental Revenues	\$171,980	\$4,844	—	\$(4,844)	(100.0)%
Charges for Services	\$1,219,255	\$1,391,329	\$1,443,234	\$51,905	3.7%
Miscellaneous Revenues	\$13,339	—	—	—	—%
Total Revenue	\$1,404,574	\$1,396,173	\$1,443,234	\$47,061	3.4%
Net County Cost	\$(5,084)	\$29,707	—	\$(29,707)	(100.0)%
Positions	12.0	12.0	12.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$51,380 (1.7%) increase in total appropriations, \$34,026 (2.0%) increase in reimbursements, \$47,061 (3.4%) increase in revenues, and \$29,707 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to prior year cost of living adjustments.

The increase in total appropriations is primarily due to increases in negotiated personnel costs and increases in allocated costs.

The increase in reimbursements and revenues is due to an increase in cost recovery from customer departments.

County Safety Office

Program Overview

The **County Safety Office** administers the Countywide Safety/Accident Prevention and Industrial Hygiene programs.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,669,354	\$1,748,652	\$1,825,324	\$76,672	4.4%
Services & Supplies	\$179,441	\$228,110	\$219,306	\$(8,804)	(3.9)%
Equipment	\$31,498	—	—	—	—%
Intrafund Charges	\$111,034	\$157,058	\$230,153	\$73,095	46.5%
Total Expenditures / Appropriations	\$1,991,326	\$2,133,820	\$2,274,783	\$140,963	6.6%
Other Reimbursements	\$(1,437,618)	\$(1,559,042)	\$(1,640,585)	\$(81,543)	5.2%
Total Reimbursements	\$(1,437,618)	\$(1,559,042)	\$(1,640,585)	\$(81,543)	5.2%
Net Financing Uses	\$553,707	\$574,778	\$634,198	\$59,420	10.3%
Revenue					
Intergovernmental Revenues	\$7,388	\$3,230	—	\$(3,230)	(100.0)%
Charges for Services	\$546,320	\$550,413	\$634,198	\$83,785	15.2%
Total Revenue	\$553,707	\$553,643	\$634,198	\$80,555	14.5%
Net County Cost	—	\$21,135	—	\$(21,135)	(100.0)%
Positions	10.0	9.0	9.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$140,963 (6.6%) increase in total appropriations, \$81,543 (5.2%) increase in reimbursements, \$80,555 (14.5%) increase in revenues, and \$21,135 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to prior year cost of living adjustments.

The increase in total appropriations is due to increases in negotiated personnel costs and increases in allocated costs.

The increase in reimbursements and revenues is due to an increase in cost recovery from customer departments.

Department Services

Program Overview

Department Services consists of four service teams. Three of these teams are comprised of human resources professionals responsible for providing all human resources support and services to each of the County's operating departments. Services provided include labor contract administration, leave of absence, payroll processing, employee relations consultation, informal and formal disciplinary actions, internal workplace investigations, litigation support, supervisory and management coaching, training, and the maintenance of the human resources information system. The remaining team provides services related to Unemployment and State Disability Insurances.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$11,132,427	\$14,209,438	\$13,093,203	\$(1,116,235)	(7.9)%
Services & Supplies	\$1,332,289	\$2,057,628	\$1,943,328	\$(114,300)	(5.6)%
Interfund Charges	\$489,281	—	—	—	—%
Intrafund Charges	\$1,167,402	\$1,433,504	\$1,826,322	\$392,818	27.4%
Total Expenditures / Appropriations	\$14,121,399	\$17,700,570	\$16,862,853	\$(837,717)	(4.7)%
Other Reimbursements	\$(9,032,721)	\$(11,121,460)	\$(11,021,611)	\$99,849	(0.9)%
Total Reimbursements	\$(9,032,721)	\$(11,121,460)	\$(11,021,611)	\$99,849	(0.9)%
Net Financing Uses	\$5,088,678	\$6,579,110	\$5,841,242	\$(737,868)	(11.2)%
Revenue					
Intergovernmental Revenues	\$127,550	\$279,819	\$152,000	\$(127,819)	(45.7)%
Charges for Services	\$4,960,463	\$6,061,356	\$5,689,242	\$(372,114)	(6.1)%
Miscellaneous Revenues	\$665	—	—	—	—%
Total Revenue	\$5,088,678	\$6,341,175	\$5,841,242	\$(499,933)	(7.9)%
Net County Cost	—	\$237,935	—	\$(237,935)	(100.0)%
Positions	90.0	96.0	87.0	(9.0)	(9.4)%

Summary of Changes

The Recommended Budget reflects an \$837,717 (4.7%) decrease in total appropriations, \$99,849 (0.9%) decrease in reimbursements, \$499,933 (7.9%) decrease in revenues, and \$237,935 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to prior year cost of living adjustments.

The net decrease in total appropriations is due to:

- Increases in negotiated personnel costs and increases in allocated costs.

- A decrease from the movement of the Hiring Team from the Department Services program to the Employment Services program.
- Recommended growth detailed later in this section.

The decrease in reimbursements and revenues is due to:

- A decrease in cost recovery from customer departments.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DPS - Training and Professional Development for Claims Investigators - Department Services (ACP)					
	100,000	—	100,000	—	—

Provide training and professional development for the claims investigators in the Employee Relations Team. Training and professional development of employees will provide improved competency, capacity, performance, and gaining of new knowledge skills for their performance to better assist the County workforce. The cost will be allocated through the Allocated Cost Process.

Disability Compliance

Program Overview

Disability Compliance coordinates compliance with laws that prohibit discrimination against persons with disabilities; provides related training and technical assistance to County agencies and departments; and provides staff and administrative support to the County’s Disability Advisory Committee and subcommittees.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$312,689	\$329,683	\$452,525	\$122,842	37.3%
Services & Supplies	\$67,778	\$91,007	\$102,169	\$11,162	12.3%
Intrafund Charges	\$30,903	\$43,613	\$67,958	\$24,345	55.8%
Total Expenditures / Appropriations	\$411,370	\$464,303	\$622,652	\$158,349	34.1%
Net Financing Uses	\$411,370	\$464,303	\$622,652	\$158,349	34.1%
Revenue					
Intergovernmental Revenues	\$1,615	\$1,615	—	\$(1,615)	(100.0)%
Charges for Services	\$409,156	\$453,871	\$622,652	\$168,781	37.2%
Miscellaneous Revenues	\$599	—	—	—	—%
Total Revenue	\$411,370	\$455,486	\$622,652	\$167,166	36.7%
Net County Cost	—	\$8,817	—	\$(8,817)	(100.0)%
Positions	3.0	2.0	2.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$158,349 (34.1%) increase in total appropriations, \$167,166 (36.7%) increase in revenues, and \$8,817 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to prior year cost of living adjustments.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and increases in allocated costs.
- An increase from the split of the supervisor costs with the Equal Employment Opportunity program since the position oversees both programs.
- Recommended growth detailed later in this section.

The increase in revenues is due to:

- An increase in cost recovery from customer departments.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DPS - Review/Audit of the DAC - Disability Compliance (ACP)					
	50,000	—	50,000	—	—

Allow for the review/audit of the Disability Advisory Commission (DAC) to make recommendations on structure and the overall improvement of the commission. The cost will be allocated through the Allocated Cost Process.

Employment Services

Program Overview

Employment Services administers the County's Classification Plan; develops County job classification specifications, collects salary information, and recommends salaries for County classes; and designs job-related examinations for County classes, administers County Civil Service examinations, and certifies eligible candidates for employment.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,900,443	\$4,339,764	\$6,619,810	\$2,280,046	52.5%
Services & Supplies	\$579,848	\$741,172	\$1,240,946	\$499,774	67.4%
Intrafund Charges	\$319,243	\$450,655	\$963,057	\$512,402	113.7%
Total Expenditures / Appropriations	\$4,799,534	\$5,531,591	\$8,823,813	\$3,292,222	59.5%
Other Reimbursements	\$(3,547,132)	\$(4,057,925)	\$(6,370,968)	\$(2,313,043)	57.0%
Total Reimbursements	\$(3,547,132)	\$(4,057,925)	\$(6,370,968)	\$(2,313,043)	57.0%
Net Financing Uses	\$1,252,401	\$1,473,666	\$2,452,845	\$979,179	66.4%
Revenue					
Intergovernmental Revenues	\$28,059	\$22,607	—	\$(22,607)	(100.0)%
Charges for Services	\$1,224,328	\$1,367,619	\$2,452,845	\$1,085,226	79.4%
Miscellaneous Revenues	\$15	—	—	—	—%
Total Revenue	\$1,252,401	\$1,390,226	\$2,452,845	\$1,062,619	76.4%
Net County Cost	\$0	\$83,440	—	\$(83,440)	(100.0)%
Positions	29.0	29.0	43.0	14.0	48.3%

Summary of Changes

The Recommended Budget reflects a \$3,292,222 (59.5%) increase in total appropriations, \$2,313,043 (57.0%) increase in reimbursements, \$1,062,619 (76.4%) increase in revenues, and \$83,440 (100.0%) increase in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to prior year cost of living adjustments.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and increases in allocated costs.
- An increase from the movement of the Hiring Team from the Department Services program into the Employment Services program.
- Recommended growth detailed later in this section.

The increase in reimbursements and revenues is due to:

- An increase in cost recovery from customer departments.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DPS - Add 1.0 FTE Personnel Analyst - Employment Services (ACP)					
	129,491	—	129,491	—	1.0
Add 1.0 FTE Personnel Analyst position to the Classification and Pay Team to focus on updating/modernizing job classifications and meet the timelines on increased negotiated classifications and compensation studies. This position is necessary to update and modernize job classifications greater than 10 years old. The position will also help the office with increased negotiated classifications and compensation studies. Request includes \$1,500 in one-time costs for computer and supplies. The costs of the position will be allocated through the Allocated Cost Process.					
DPS - Add 1.0 FTE Personnel Technician - Employment Services (ACP)					
	112,885	—	112,885	—	1.0
Add 1.0 FTE Personnel Technician position to support the overall recruitment process dedicated to department needs, staff job fairs, and represent the County at hiring events where DPS presence is needed. The position is necessary to support departments with filling critical vacancies through hiring events. The position will also provide coordination with exams, interview panels, and job offers. Request includes \$1,500 in one-time costs for computer and supplies. The costs of the position will be allocated through the Allocated Cost Process.					
DPS - Add 1.0 FTE Principal Human Resource Analyst - Employment Services (ACP)					
	174,255	—	174,255	—	1.0
Add 1.0 FTE Principal Human Resources Analyst position to serve as the lead to the policy review committee and the lead for the development of new DPS policies, ensure that all policies are maintained and updated for compliance with regulations, ordinances, and current business needs/practices. The addition of this position is necessary to ensure that the County is in compliance with all laws and regulations as there is no available staff time to coordinate, review, update, and ensure compliance. Request includes \$1,500 in one-time costs for computer and supplies. The costs of the position will be allocated through the Allocated Cost Process.					
DPS - Add 1.0 FTE Principal Human Resources Analyst - Employment Services (ACP)					
	174,255	—	174,255	—	1.0
Add 1.0 FTE Principal Human Resources Analyst position responsible for overseeing all recruitment related social media administration and will work closely with the Public Information Office to maintain consistent branding of the County's public facing presence and other social media activity. These services are necessary in order to reach out to potential candidates and recruit new employees utilizing the many different social media platforms. Request includes \$1,500 in one-time costs for computer and supplies. The costs of the position will be allocated through the Allocated Cost Process.					
DPS - Contracted Services for Class Studies - Employment Services (ACP)					
	50,000	—	50,000	—	—
Contracted services for classification studies that have not been reviewed for over ten years and that are not conducted by DPS staff. Also to evaluate broad banding of classifications to support modernizing the County classification system to align with current business needs and the job market. It is anticipated approximately ten class studies will be completed depending on complexity and other variables. The cost will be allocated through the Allocated Cost Process.					

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DPS - Increase Advertising Budget - Employment Services (ACP)					
	16,000	—	16,000	—	—
Increase the advertising budget for the Employment Office - Recruitment. The additional funds will help the department reach candidates on different medial platforms. The cost will be allocated to departments through the Allocated Cost Process.					
DPS - Recruitment Events - Employment Services (ACP)					
	50,000	—	50,000	—	—
Supplies related to hiring events and other related hiring activities. Expenses include facility rental, increased supply costs (paper, office supplies), food and water for staff or participants. The cost will be allocated to departments through the Allocated Cost Process.					

Equal Employment Opportunity

Program Overview

Equal Employment Opportunity provides Equal Employment recruiting and monitoring; assists County agencies and departments in developing methods for reviewing County workforce statistical information to evaluate the effectiveness of the County's Equal Employment Opportunity program; provides staff assistance to the County's Equal Employment Opportunity Committee; advises County agencies and departments on Equal Employment policies; and represents the County and assists County agencies and departments in responding to state and federal Equal Employment Opportunity compliance agencies.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$363,834	\$385,306	\$291,745	\$(93,561)	(24.3)%
Services & Supplies	\$37,332	\$61,050	\$47,628	\$(13,422)	(22.0)%
Intrafund Charges	\$20,594	\$29,074	\$61,947	\$32,873	113.1%
Total Expenditures / Appropriations	\$421,761	\$475,430	\$401,320	\$(74,110)	(15.6)%
Net Financing Uses	\$421,761	\$475,430	\$401,320	\$(74,110)	(15.6)%
Revenue					
Charges for Services	\$421,761	\$464,633	\$401,320	\$(63,313)	(13.6)%
Total Revenue	\$421,761	\$464,633	\$401,320	\$(63,313)	(13.6)%
Net County Cost	—	\$10,797	—	\$(10,797)	(100.0)%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$74,110 (15.6%) decrease in total appropriations, \$63,313 (13.6%) decrease in revenues, and \$10,797 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to prior year cost of living adjustments.

The decrease in total appropriations and revenues is primarily due to the split of the supervisor costs with the Disability Compliance program since the position oversees both programs.

Liability/Property Insurance Personnel

Program Overview

Liability/Property Insurance Personnel provides staffing for the Liability/Property Insurance Program.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$859,389	\$1,132,979	\$1,240,714	\$107,735	9.5%
Services & Supplies	\$51,741	\$117,668	\$129,401	\$11,733	10.0%
Intrafund Charges	\$32,505	\$37,277	\$47,997	\$10,720	28.8%
Total Expenditures / Appropriations	\$943,635	\$1,287,924	\$1,418,112	\$130,188	10.1%
Net Financing Uses	\$943,635	\$1,287,924	\$1,418,112	\$130,188	10.1%
Revenue					
Intergovernmental Revenues	\$3,754	\$6,459	—	\$(6,459)	(100.0)%
Charges for Services	\$939,880	\$1,260,819	\$1,418,112	\$157,293	12.5%
Total Revenue	\$943,635	\$1,267,278	\$1,418,112	\$150,834	11.9%
Net County Cost	—	\$20,646	—	\$(20,646)	(100.0)%
Positions	7.0	7.0	8.0	1.0	14.3%

Summary of Changes

The Recommended Budget reflects a \$130,188 (10.1%) increase in total appropriations, \$150,834 (11.9%) increase in revenues, and \$20,646 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to prior year cost of living adjustments.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and increases in allocated costs.
- Recommended growth detailed later in this section.

The increase in reimbursements and revenues is due to:

- An increase in cost recovery from customer departments.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DPS - Add 1.0 FTE Sr. Office Assistant (C) - Liability/Property Insurance Personnel (ACP)					
	82,790	—	82,790	—	1.0

Add 1.0 FTE Sr. Office Assistant (C) position to process claims filed against the County, accident/incident reports, assist in processing invoices, sending requested claims forms, and assist the public with questions on the process. The Department previously had a permanent position that was cut due to a downturn in the economy. However, the Department has been currently using temporary employee agencies on a recurring basis to support the liability claims process as there is not enough staff to perform the duties. While this has assisted the department, the training and learning curve of six month temporary employees are not sustainable. Request includes \$1,500 in one-time costs for computer and supplies. The costs of the position will be allocated through the Allocated Cost Process.

Training & Organization Development

Program Overview

Training & Organization Development manages virtual college education information sessions, skills-based training programs, and employee development services; provides support for the Customer Services and Quality Improvement in the County; and provides Countywide and department-specific training services.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,026,354	\$1,130,431	\$1,194,157	\$63,726	5.6%
Services & Supplies	\$144,022	\$194,783	\$654,125	\$459,342	235.8%
Intrafund Charges	\$72,079	\$113,046	\$156,777	\$43,731	38.7%
Total Expenditures / Appropriations	\$1,242,455	\$1,438,260	\$2,005,059	\$566,799	39.4%
Other Reimbursements	\$(801,788)	\$(1,054,453)	\$(1,500,360)	\$(445,907)	42.3%
Total Reimbursements	\$(801,788)	\$(1,054,453)	\$(1,500,360)	\$(445,907)	42.3%
Net Financing Uses	\$440,667	\$383,807	\$504,699	\$120,892	31.5%
Revenue					
Intergovernmental Revenues	\$6,459	\$6,459	—	\$(6,459)	(100.0)%
Charges for Services	\$434,208	\$355,389	\$504,699	\$149,310	42.0%
Total Revenue	\$440,667	\$361,848	\$504,699	\$142,851	39.5%
Net County Cost	—	\$21,959	—	\$(21,959)	(100.0)%
Positions	7.0	7.0	7.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$566,799 (39.4%) increase in total appropriations, \$445,907 (42.3%) increase in reimbursements, \$142,851 (39.5%) increase in revenues, and \$21,959 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to prior year cost of living adjustments.

The increase in total appropriations is primarily due to:

- Increases in negotiated personnel costs and increases in allocated costs.
- Recommended growth detailed later in this section.

The increase in reimbursements and revenues is due to:

- An increase in cost recovery from customer departments.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DPS - Create County Mentoring Program - Training & Organization Development (ACP)					
	62,000	—	62,000	—	—
Allow the Training and Organization Development Office to offer a County Mentoring program, which will enhance the workforce and cultivate a learning workplace. The cost will be allocated through the Allocated Cost Process.					
DPS - Leadership Development Academy - Training & Organization Development (ACP)					
	79,000	—	79,000	—	—
Continue the Leadership Development Academy to assist County leaders to enhance their leadership skills, learn global trends impacting leadership, and create cross-department networking relationships. This program has been very successful and the Department looks forward to providing this pertinent training in the future. The cost will provide funding for 2 cohorts per year with 35 employees per cohort. The cost will be allocated through the Allocated Cost Process.					
DPS - Training and Organizational Development Office - Leadership/Organization Development (ACP)					
	300,000	—	300,000	—	—
Contracted services to provide a series of certified trainers to implement pre-scheduled frequently-requested and critically-needed courses throughout the year. The request also include soft-skills training at the supervisory and management level. The cost will be allocated through the Allocated Cost Process.					

Workers' Compensation Personnel

Program Overview

Workers' Compensation Personnel provides staffing for the Workers' Compensation Insurance program.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,976,526	\$4,453,628	\$4,556,934	\$103,306	2.3%
Services & Supplies	\$256,290	\$519,192	\$494,441	\$(24,751)	(4.8)%
Intrafund Charges	\$138,717	\$159,153	\$185,436	\$26,283	16.5%
Total Expenditures / Appropriations	\$4,371,533	\$5,131,973	\$5,236,811	\$104,838	2.0%
Net Financing Uses	\$4,371,533	\$5,131,973	\$5,236,811	\$104,838	2.0%
Revenue					
Intergovernmental Revenues	\$40,855	\$29,065	—	\$(29,065)	(100.0)%
Charges for Services	\$4,330,678	\$5,027,619	\$5,236,811	\$209,192	4.2%
Total Revenue	\$4,371,533	\$5,056,684	\$5,236,811	\$180,127	3.6%
Net County Cost	—	\$75,289	—	\$(75,289)	(100.0)%
Positions	31.0	31.0	32.0	1.0	3.2%

Summary of Changes

The Recommended Budget reflects a \$104,838 (2.0%) increase in total appropriations, \$180,127 (3.6%) increase in revenues, and \$75,289 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to prior year cost of living adjustments.

The increase in total appropriations is primarily due to:

- Increases in negotiated personnel costs and increases in allocated costs.
- Recommended growth detailed later in this section.

The increase in revenues is due to:

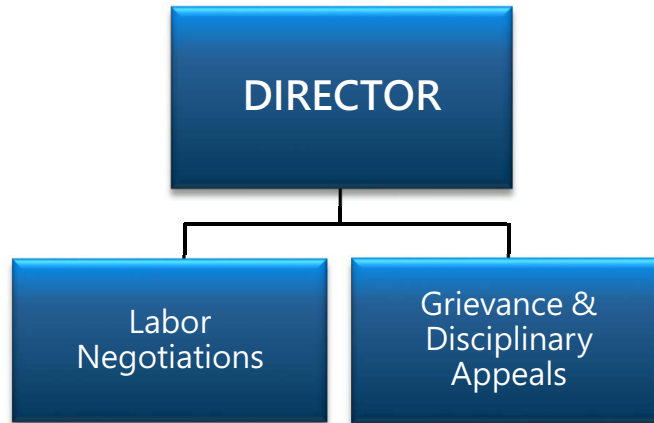
- An increase in cost recovery from customer departments.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

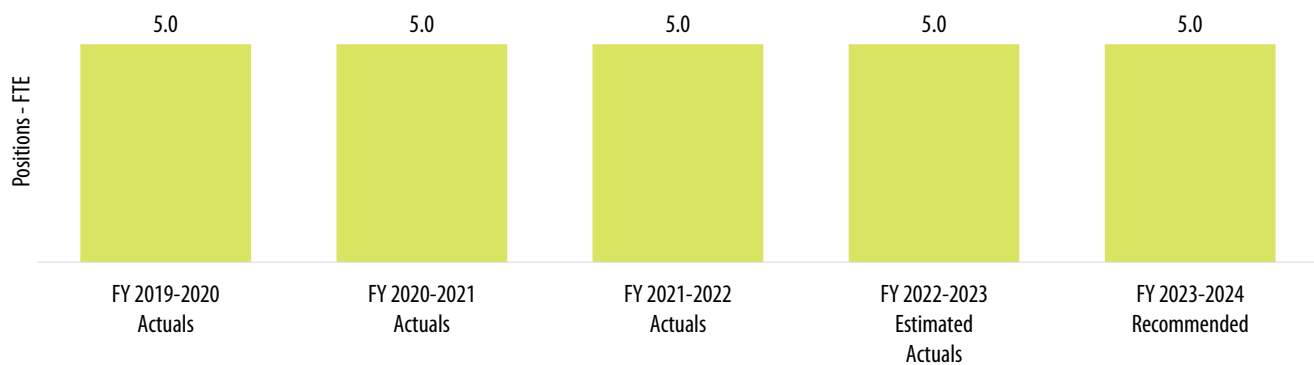
	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DPS- Add 1.0 FTE Sr. Office Specialist (C) - Workers' Compensation Personnel (ACP)					
	89,802	—	89,802	—	1.0

Add 1.0 FTE Sr. Office Specialist (C) position to intake department requests, schedule medical and drug testing appointments, receive and process documentation, and advise departments of clearance status. The position will help with the increased workload to ensure that departments can hire at a faster pace. The position is necessary to expedite the scheduling of pre-employment physicals and drug testing to aid in department hiring of new employees. The Department is currently utilizing temporary agency employees to deal with the increase in workload. Request includes \$1,500 in one-time costs for computer and supplies. The costs of the position will be allocated through the Allocated Cost Process.

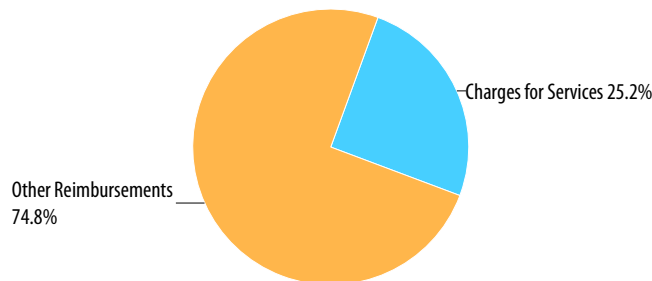
Office of Labor Relations
Department Structure
Sylvester Fadal, Director



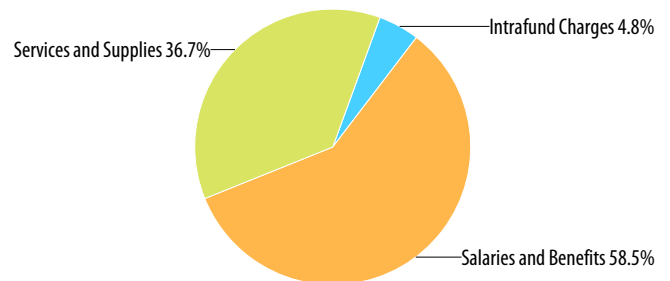
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Office of Labor Relations** is responsible for preparing for and conducting labor negotiations; advising and hearing grievance and disciplinary appeals; and administering employee relations statutes, ordinances, and policies. The Office of Labor Relations supports the County and its Departments by negotiating labor agreements within authorized parameters; protecting the County's ability to effectively manage its workforce; administering labor agreements, seeking to resolve interest and rights disputes through mediation, arbitration, and administrative hearings; designing and presenting training services in support of new employee orientation, discipline processes, contract interpretation, grievance processing, labor-management problem solving; representing county interests in meet and confer processes; and promoting greater efficiency through the development of more harmonious relationships with employee organizations.

Goals

- Continue growing/developing the new Labor Relations staff.

Accomplishments

- Successfully negotiated and secured new labor agreements for 28 of the 30 County bargaining units through mid-2025.
- Successfully avoided work stoppages, and in only one instance was an impasse hearing triggered.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Office of Labor Relations	\$1,225,723	\$1,760,531	\$1,896,549	\$136,018	7.7%
Total Expenditures / Appropriations	\$1,225,723	\$1,760,531	\$1,896,549	\$136,018	7.7%
Total Reimbursements	\$(882,989)	\$(1,297,824)	\$(1,418,985)	\$(121,161)	9.3%
Net Financing Uses	\$342,734	\$462,707	\$477,564	\$14,857	3.2%
Total Revenue	\$343,136	\$443,994	\$477,564	\$33,570	7.6%
Net County Cost	\$(402)	\$18,713	—	\$(18,713)	(100.0)%
Positions	5.0	5.0	5.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$857,666	\$1,156,550	\$1,109,955	\$(46,595)	(4.0)%
Services & Supplies	\$210,710	\$369,741	\$695,108	\$325,367	88.0%
Intrafund Charges	\$157,347	\$234,240	\$91,486	\$(142,754)	(60.9)%
Total Expenditures / Appropriations	\$1,225,723	\$1,760,531	\$1,896,549	\$136,018	7.7%
Other Reimbursements	\$(882,989)	\$(1,297,824)	\$(1,418,985)	\$(121,161)	9.3%
Total Reimbursements	\$(882,989)	\$(1,297,824)	\$(1,418,985)	\$(121,161)	9.3%
Net Financing Uses	\$342,734	\$462,707	\$477,564	\$14,857	3.2%
Revenue					
Intergovernmental Revenues	\$34,875	\$1,615	—	\$(1,615)	(100.0)%
Charges for Services	\$308,261	\$442,379	\$477,564	\$35,185	8.0%
Total Revenue	\$343,136	\$443,994	\$477,564	\$33,570	7.6%
Net County Cost	\$(402)	\$18,713	—	\$(18,713)	(100.0)%
Positions	5.0	5.0	5.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$136,018 (7.7%) increase in total appropriations, \$121,161 (9.3%) increase in reimbursements, \$33,570 (7.6%) increase in revenues, and \$18,713 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to prior year cost of living adjustments.

The increase in total appropriations is primarily due to:

- Increases in negotiated personnel costs, offset by staff turnover resulting in new staff being hired at lower level steps.
- Increases in various services and supplies accounts including allocated costs, with the largest allocated increases being in facility costs and Department of Personnel Services costs.

The increase in reimbursements and revenues is due to an increase in cost recovery from customer departments.

Dental Insurance

Budget Unit Functions & Responsibilities

The **Dental Insurance** program is administered and monitored by the Department of Personnel Services, Benefits Office. The mission of the Benefits Office is to govern the provision of County sponsored dental benefits for eligible employees and their dependents.

Goals

- Implement additional oversight activities for Dental Fund to monitor paid claims against plan terms.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Dental Insurance	\$14,481,295	\$17,800,000	\$17,800,000	—	—%
Total Expenditures / Appropriations	\$14,481,295	\$17,800,000	\$17,800,000	—	—%
Net Financing Uses	\$14,481,295	\$17,800,000	\$17,800,000	—	—%
Total Revenue	\$16,737,899	\$17,800,000	\$17,800,000	—	—%
Use of Fund Balance	\$(2,256,604)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$14,481,295	\$17,800,000	\$17,800,000	—	—%
Total Expenditures / Appropriations	\$14,481,295	\$17,800,000	\$17,800,000	—	—%
Net Financing Uses	\$14,481,295	\$17,800,000	\$17,800,000	—	—%
Revenue					
Charges for Services	\$16,737,899	\$17,800,000	\$17,800,000	—	—%
Total Revenue	\$16,737,899	\$17,800,000	\$17,800,000	—	—%
Use of Fund Balance	\$(2,256,604)	—	—	—	—%

Summary of Changes

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

Liability/Property Insurance

Budget Unit Functions & Responsibilities

The Liability Office is responsible for administering the County **Liability/Property Insurance** program. The Office purchases property insurance policies for County-owned property and administers all claims against the policies. The mission of the Liability Insurance program is to effectively manage risk and the impact of liability and property losses through the use of self-insurance, excess insurance, specialized insurance policies, contractual risk transfer, and the effective and timely handling of claims.

Accomplishments

- Upgraded the liability claims system to enhance reporting and tracking.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Liability Property	\$28,368,825	\$37,617,803	\$39,821,300	\$2,203,497	5.9%
Total Expenditures / Appropriations	\$28,368,825	\$37,617,803	\$39,821,300	\$2,203,497	5.9%
Net Financing Uses	\$28,368,825	\$37,617,803	\$39,821,300	\$2,203,497	5.9%
Total Revenue	\$36,309,615	\$39,617,803	\$41,821,300	\$2,203,497	5.6%
Use of Fund Balance	\$(7,940,791)	\$(2,000,000)	\$(2,000,000)	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$28,309,313	\$37,550,302	\$39,702,711	\$2,152,409	5.7%
Other Charges	\$59,511	\$67,501	\$118,589	\$51,088	75.7%
Total Expenditures / Appropriations	\$28,368,825	\$37,617,803	\$39,821,300	\$2,203,497	5.9%
Net Financing Uses	\$28,368,825	\$37,617,803	\$39,821,300	\$2,203,497	5.9%
Revenue					
Charges for Services	\$34,022,953	\$37,231,222	\$39,247,264	\$2,016,042	5.4%
Miscellaneous Revenues	\$2,286,663	\$2,386,581	\$2,574,036	\$187,455	7.9%
Total Revenue	\$36,309,615	\$39,617,803	\$41,821,300	\$2,203,497	5.6%
Use of Fund Balance	\$(7,940,791)	\$(2,000,000)	\$(2,000,000)	—	—%

Summary of Changes

The Recommended Budget reflects a \$2,203,497 (5.9%) increase in total appropriations and \$2,203,497 (5.6%) increase in revenues from the prior year Adopted Budget.

The increase in total appropriations and revenues is due to an increase in property and general insurance policies, funded by additional cost recovery from customer departments.

Use of Fund Balance reflects an increase in retained earnings.

Unemployment Insurance

Budget Unit Functions & Responsibilities

The **Unemployment Insurance** Office is responsible for administering the County's self-insured Unemployment Insurance claims program. The mission of the Unemployment Insurance program is to provide centralized, uniform administration of Unemployment Insurance claims.

Goals

- Ensure that only eligible claimants receive unemployment insurance benefits.
- Provide formal training courses to internal customers.

Accomplishments

- Maintained 100% compliance with Employment Development Department (EDD) response time requirements due to protesting charges, while receiving over eight thousand dollars in charges refunded to the County.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Unemployment Insurance	\$1,416,567	\$3,344,147	\$2,355,487	\$(988,660)	(29.6)%
Total Expenditures / Appropriations	\$1,416,567	\$3,344,147	\$2,355,487	\$(988,660)	(29.6)%
Net Financing Uses	\$1,416,567	\$3,344,147	\$2,355,487	\$(988,660)	(29.6)%
Total Revenue	\$3,510,556	\$3,344,147	\$2,355,487	\$(988,660)	(29.6)%
Use of Fund Balance	\$(2,093,990)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,374,030	\$3,326,287	\$2,326,593	\$(999,694)	(30.1)%
Other Charges	\$42,536	\$17,860	\$28,894	\$11,034	61.8%
Total Expenditures / Appropriations	\$1,416,567	\$3,344,147	\$2,355,487	\$(988,660)	(29.6)%
Net Financing Uses	\$1,416,567	\$3,344,147	\$2,355,487	\$(988,660)	(29.6)%
Revenue					
Intergovernmental Revenues	\$426,936	—	—	—	—%
Charges for Services	\$3,083,620	\$3,344,147	\$2,355,487	\$(988,660)	(29.6)%
Total Revenue	\$3,510,556	\$3,344,147	\$2,355,487	\$(988,660)	(29.6)%
Use of Fund Balance	\$(2,093,990)	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$988,660 (29.6%) decrease in total appropriations and revenues from the prior year Adopted Budget.

The decrease in total appropriations and revenues is due to a reduction in the number and amount of claims. Use of Fund Balance reflects no change to retained earnings.

Workers Compensation Insurance

Budget Unit Functions & Responsibilities

The Workers' Compensation Office is responsible for administering the County's self-insured **Workers' Compensation Insurance** claims program. The mission of the Workers' Compensation Office is to handle claims for injuries and illnesses that occur on the job in an expeditious manner while protecting the interests of the County through application of good risk management and financial practices.

Goals

- Ensure all staff obtain necessary continuing education hours and maintain their certification to administer claims.
- Enhance document management system to include Pre-Employment Medical Services.

Accomplishments

- Successful upgrade of and enhancements to paperless claims processing system.
- Successful completion of two new contracts for Pre-Employment Medical Services.
- Improved monitoring and reduction of timeframes for Pre-Employment Medical Services.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Workers' Compensation	\$27,064,894	\$32,181,655	\$36,432,084	\$4,250,429	13.2%
Total Expenditures / Appropriations	\$27,064,894	\$32,181,655	\$36,432,084	\$4,250,429	13.2%
Net Financing Uses	\$27,064,894	\$32,181,655	\$36,432,084	\$4,250,429	13.2%
Total Revenue	\$32,131,379	\$33,181,655	\$37,432,084	\$4,250,429	12.8%
Use of Fund Balance	\$(5,066,484)	\$(1,000,000)	\$(1,000,000)	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$25,753,129	\$31,892,684	\$35,972,226	\$4,079,542	12.8%
Other Charges	\$1,311,765	\$288,971	\$459,858	\$170,887	59.1%
Total Expenditures / Appropriations	\$27,064,894	\$32,181,655	\$36,432,084	\$4,250,429	13.2%
Net Financing Uses	\$27,064,894	\$32,181,655	\$36,432,084	\$4,250,429	13.2%
Revenue					
Charges for Services	\$31,810,433	\$33,081,655	\$37,332,084	\$4,250,429	12.8%
Miscellaneous Revenues	\$320,946	\$100,000	\$100,000	—	—%
Total Revenue	\$32,131,379	\$33,181,655	\$37,432,084	\$4,250,429	12.8%
Use of Fund Balance	\$(5,066,484)	\$(1,000,000)	\$(1,000,000)	—	—%

Summary of Changes

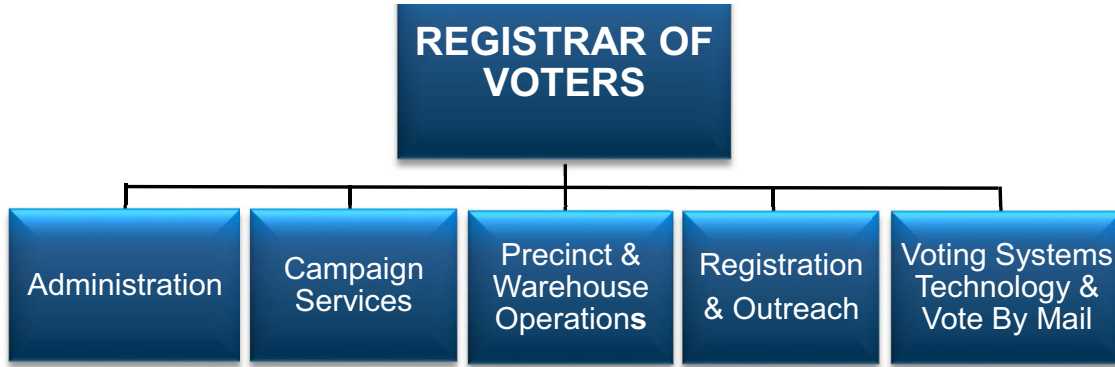
The Recommended Budget reflects a \$4,250,429 (13.2%) increase in total appropriations and \$4,250,429 (12.8%) increase in revenues from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in the weekly disability rate and an increase in the workers' compensation excess insurance policy.

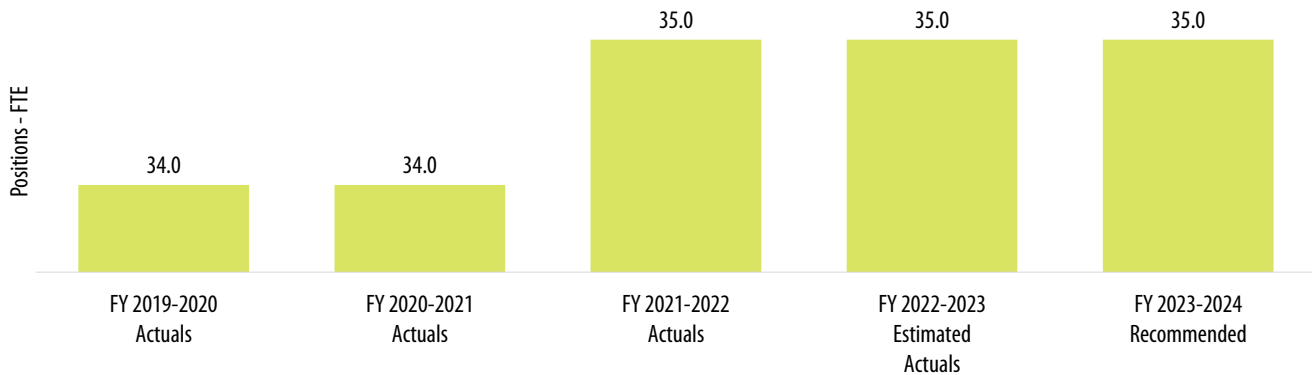
The increase in revenues is due to additional cost recovery from customer departments.

Use of Fund Balance reflects an increase in retained earnings.

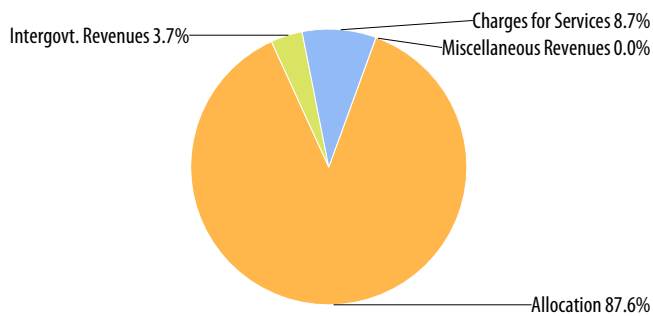
Voter Registration And Elections
Department Structure
Hang Nguyen, Registrar of Voters



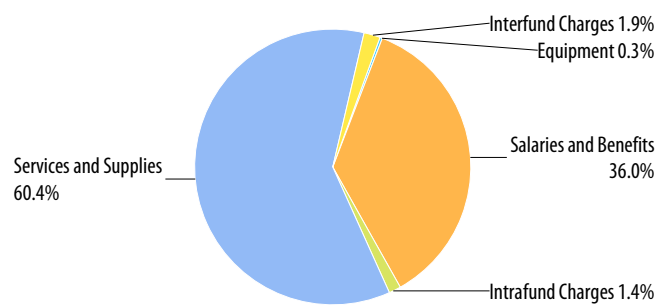
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The Department of **Voter Registration and Elections (VRE)** is responsible for promoting civic engagement by registering eligible voters; maintaining the local voter registration database; coordinating with local, state, and federal entities; encouraging informed voter and candidate participation; conducting timely, legally compliant, transparent and accurate county, state, and federal elections; and administering related services for the county’s citizens; local jurisdictions including municipal, school district, and special district elections; candidates, and elected officials.

Goals

- Conduct accurate, transparent, and secure elections.
- Improve processes to reduce staff overtime and temporary staff costs by investing in technological programs, equipment, or automation.
- Increase awareness surrounding elections through voter education.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Elections	\$17,700,861	\$14,818,960	\$15,661,430	\$842,470	5.7%
Total Expenditures / Appropriations	\$17,700,861	\$14,818,960	\$15,661,430	\$842,470	5.7%
Total Reimbursements	\$(139,194)	—	—	—	—%
Net Financing Uses	\$17,561,667	\$14,818,960	\$15,661,430	\$842,470	5.7%
Total Revenue	\$8,984,732	\$1,878,443	\$1,940,817	\$62,374	3.3%
Net County Cost	\$8,576,935	\$12,940,517	\$13,720,613	\$780,096	6.0%
Positions	35.0	35.0	35.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$5,478,479	\$5,469,436	\$5,639,434	\$169,998	3.1%
Services & Supplies	\$11,763,638	\$8,883,468	\$9,458,237	\$574,769	6.5%
Equipment	\$67,212	\$16,000	\$45,795	\$29,795	186.2%
Interfund Charges	\$298,011	\$297,807	\$297,700	\$(107)	(0.0)%
Intrafund Charges	\$93,521	\$152,249	\$220,264	\$68,015	44.7%
Total Expenditures / Appropriations	\$17,700,861	\$14,818,960	\$15,661,430	\$842,470	5.7%
Other Reimbursements	\$(139,194)	—	—	—	—%
Total Reimbursements	\$(139,194)	—	—	—	—%
Net Financing Uses	\$17,561,667	\$14,818,960	\$15,661,430	\$842,470	5.7%
Revenue					
Intergovernmental Revenues	\$8,173,904	\$373,443	\$580,337	\$206,894	55.4%
Charges for Services	\$789,707	\$1,500,000	\$1,355,480	\$(144,520)	(9.6)%
Miscellaneous Revenues	\$21,121	\$5,000	\$5,000	—	—%
Total Revenue	\$8,984,732	\$1,878,443	\$1,940,817	\$62,374	3.3%
Net County Cost	\$8,576,935	\$12,940,517	\$13,720,613	\$780,096	6.0%
Positions	35.0	35.0	35.0	—	—%

Summary of Changes

The Recommended Budget reflects an \$842,470 (5.7%) increase in total appropriations, \$62,374 (3.3%) increase in revenues, and \$780,096 (6.0%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in cost of living adjustments, longevity pay, and cash compensation for accrued vacation leave.
- Increased costs related to the Presidential Primary Election, which are the most complex and complicated elections to administer due to party-specific ballots and higher voter registration totals.
- An increase due to mandates specific to a Presidential Primary Election, additional security services, regularly scheduled equipment refreshes, and software updates.
- Recommended growth detailed later in this section.

The net increase in revenues is due to an increase in State Aid reimbursement for equipment refreshes and software updates, and revenue received from the Sacramento Transportation Authority for costs associated with the November 2022 General Election; partially offset by a reduction in election service charges typical for Presidential Primary Elections due to less cost sharing from local jurisdictions paying for the cost of election administration.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Elections	336,418	—	—	336,418	—

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
VRE - Add Additional Funding for Drayage Services					
	19,000	—	—	19,000	—
Increase appropriations to include additional funding for services required to deliver and pick up equipment deployed to Vote Centers and Ballot Drop Box locations due to projected increase of registered voters.					
VRE - Add Additional Funding for Perm Staff OT					
	67,735	—	—	67,735	—
Increase appropriations to include additional funding for overtime during a Presidential Primary Election.					
VRE - Add Additional Funding for Temporary Services					
	109,600	—	—	109,600	—
Increase appropriations for additional temporary staff to provide necessary support during a Presidential Primary Election.					
VRE - Add Additional Funds for Crossover Voter Postcards					
	74,953	—	—	74,953	—
Increase appropriations to include funding for mandated cross-over postcard for voters not registered with a qualified political party.					
VRE - Add Additional Security Services					
	65,130	—	—	65,130	—
Increase appropriations to provide one (1) Deputy at the Department for the three-month active election cycle; eight (8) deputies to escort ballots to the Department from eight remote ballot collection sites across four days; and four (4) deputies on Election Day.					
This request is contingent upon approval of a linked growth request in the Sheriff Budget (BU 7400000).					



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The Community Services Agency departments provide:

- A wide variety of services to enhance the health, enjoyment and quality of life for the residents of Sacramento County;
- Utility, infrastructure and construction management services to other governmental agencies as well as to the residents of the Unincorporated Area of the County; and
- Operations and management of the County's airport system that serves the greater Sacramento region.

Community Services departments include:

Agricultural Commissioner/Sealer of Weights and Measures/Wildlife Services — Delivers a variety of services and regulatory programs including plant quarantine and pest exclusion, pest detection, pest management, and pesticide use enforcement. The Sealer regulates commercial weighing and measuring devices such as grocery scales, gas pumps, truck scales, and ensuring that full measure is provided in all packaged goods and through automatic checkout devices. Wildlife Services is a cooperative program with the United States Department of Agriculture and Sacramento County and provides for the control of non-domestic animals such as skunks, opossums, raccoons, beavers, coyotes and birds that pose a threat to human health or safety or cause damage to property or livestock.

Airport Enterprise/Capital Outlay - Plans, develops, operates and maintains four public use airport facilities in Sacramento County (Airport System). The Airport System is comprised of Sacramento International Airport (a commercial air carrier facility), Mather Airport (a cargo and general aviation facility), Executive Airport (a general aviation facility) and Franklin Field (a general aviation facility).

Animal Care and Services – Operates the County Animal Shelter, issues dog and cat licenses, offers animal adoption services, provides field services, conducts low-cost rabies vaccination clinics, and notifies owners of impounded licensed animals and provides for redemption by owners.

Community Development – Provides a variety of services including but not limited to the review of development activity to ensure compliance with laws and codes. The Department helps ensure that new projects compliment the quality of life in the County. Divisions within the Department include Administrative

Services, Building Permits and Inspection, Code Enforcement, Construction Management, County Engineering, and Planning and Environmental Review.

Economic Development – is responsible for economic development matters within the County including the operation of the County’s Business Environmental Resource Center, and activities related to the redevelopment of the former McClellan and Mather Air Force Bases.

Regional Parks – Manages properties of the Regional Parks and Open Space system; educates the public about the use of leisure time activities and the cultural and natural history of the County; provides recreational activities to the general public and special populations of regional significance; manages three championship golf courses (Ancil Hoffman, Cherry Island and Mather); and oversees the long-term lease of Campus Commons Golf Course.

Transportation – Provides road maintenance and improvement services in the Unincorporated Area of the County. The department has three broad areas of responsibility including planning programs and design; pavement, bridge, roadside and landscape maintenance; and traffic operations.

Waste Management and Recycling – Provides for the development, operations and maintenance of the county’s solid waste management system. The services provided to all single family, duplex and some multiple family dwellings in the Unincorporated Area of the County include residential refuse collection, curbside collection of recyclables, and green waste collection. The department operates and maintains the county landfill, two transfer stations, and manages the operation of the landfill gas to energy facility.

Water Resources – Maintains the county storm drainage collection and potable water distribution systems and manages the operating divisions within Water Resources and its attendant districts. The department’s purpose is to protect, maintain, and enhance public health, safety and general welfare in the areas of drainage, flood control and provision of fresh water.

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
001A	3210000	Agricultural Comm-Sealer Of Wts & Meas	\$5,877,966	\$5,877,966	\$1,656,132	26.0
001A	3220000	Animal Care Services	\$20,989,143	\$14,720,610	\$13,316,042	67.0
001A	5720000	Community Development	\$29,748,806	\$26,676,557	\$12,010,494	135.8
001A	3310000	Cooperative Extension	\$548,126	\$548,126	\$548,126	—
001A	4660000	Fair Housing Services	\$226,342	\$226,342	\$226,342	—
001A	6400000	Regional Parks	\$29,845,593	\$27,596,077	\$16,388,794	111.0
001A	3260000	Wildlife Services	\$193,989	\$193,989	\$165,969	—
021E	2151000	Development and Code Services	—	—	—	—
General Fund Total			\$87,429,965	\$75,839,667	\$44,311,899	339.8
001R	3220800	Animal Care-Restricted Revenues	\$393,200	\$393,200	\$262,200	—
001R	6410000	Parks-Restricted Revenues	\$2,817,255	\$2,817,255	\$1,380,565	—
001R	5728000	Planning Environment-Restricted Revenues	—	—	—	—
002A	6460000	Fish And Game Propagation	\$8,613	\$8,613	\$(927)	—
005A	2900000	Roads	\$212,783,352	\$182,796,253	\$81,464,019	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
005B	2960000	Department of Transportation	\$80,639,498	\$69,773,642	\$2,091,000	255.1
006A	6570000	Park Construction	\$18,741,724	\$18,268,861	\$8,195,896	—
018A	6470000	Golf	\$9,442,408	\$9,442,408	\$(700,057)	—
020A	3870000	Economic Development	\$93,865,656	\$58,556,990	\$40,916,421	16.0
021A	2150000	Building Inspection	\$24,537,644	\$24,537,644	\$5,348,930	—
021E	2151000	Development and Code Services	\$77,922,327	\$74,772,642	\$2,000,805	268.0
023A	3830000	Affordability Fee	\$3,500,000	\$3,500,000	—	—
025A	2910000	SCTDF Capital Fund	\$14,873,034	\$14,873,034	\$806,350	—
026A	2140000	Transportation-Sales Tax	\$55,899,201	\$52,392,339	\$1,764,549	—
028A	2800000	Connector Joint Powers Authority	\$786,042	\$786,042	—	3.0
029G	0290007	South Sacramento Conservation Agency Admin	\$249,097	\$249,097	—	1.0
041A	3400000	Airport System	\$540,429,026	\$299,429,026	\$29,202,875	368.0
043A	3480000	Airport-Cap Outlay	\$161,778,656	\$161,768,656	\$161,768,656	—
050A	2240000	Solid Waste Commercial Program	\$5,884,478	\$5,884,478	\$1,068,023	—
051A	2200000	Solid Waste Enterprise	\$317,310,145	\$214,617,566	\$39,358,905	323.0
068A	2930000	Rural Transit Program	\$3,799,535	\$3,799,535	\$317,822	—
137A	1370000	Gold River Station #7 Landscape CFD	\$73,261	\$73,261	\$10,654	—
141A	1410000	Sacramento County LM CFD 2004-2	\$454,506	\$454,506	\$107,033	—
229A	2290000	Natomas Fire District	\$3,999,031	\$3,999,031	\$215,656	—
253A	2530000	CSA No. 1	\$3,036,460	\$3,036,460	\$210,817	—
315A	2810000	Water Agency Zone 11 - Drainage Infrastructure	\$23,606,500	\$19,331,500	\$7,404,200	—
318A	3044000	Water Agency Zone 13	\$3,179,594	\$3,179,594	\$722,894	—
320A	3050000	Water Agency Enterprise	\$182,537,255	\$175,132,255	\$19,019,698	147.0
322A	3220001	Water Resources	\$51,042,632	\$46,320,232	\$7,814,332	133.6
330A	3300000	Landscape Maintenance District	\$1,843,572	\$974,819	\$420,427	—
336A	9336100	Mission Oaks Recreation And Park District	\$4,647,467	\$4,647,467	\$205,092	26.0
336B	9336001	Mission Oaks Maint/Improvement Dist	\$1,042,250	\$1,042,250	\$1,770	—
337A	9337000	Carmichael Recreation And Park District	\$17,715,714	\$17,568,021	\$11,336,094	24.0
337B	9337100	Carmichael RPD Assessment District	\$147,693	\$147,693	\$147,693	—
338B	9338001	Antelope Assessment	\$1,148,021	\$1,148,021	\$385,000	—
338C	9338000	Sunrise Recreation And Park District	\$11,599,752	\$11,599,752	\$1,330,000	24.0
338D	9338005	Citrus Heights Assessment Districts	\$108,100	\$108,100	—	—
338E	9338009	After The Bell	\$1,650,430	\$1,650,430	—	—
338F	9338006	Foothill Park	\$1,290,348	\$1,290,348	\$622,599	—

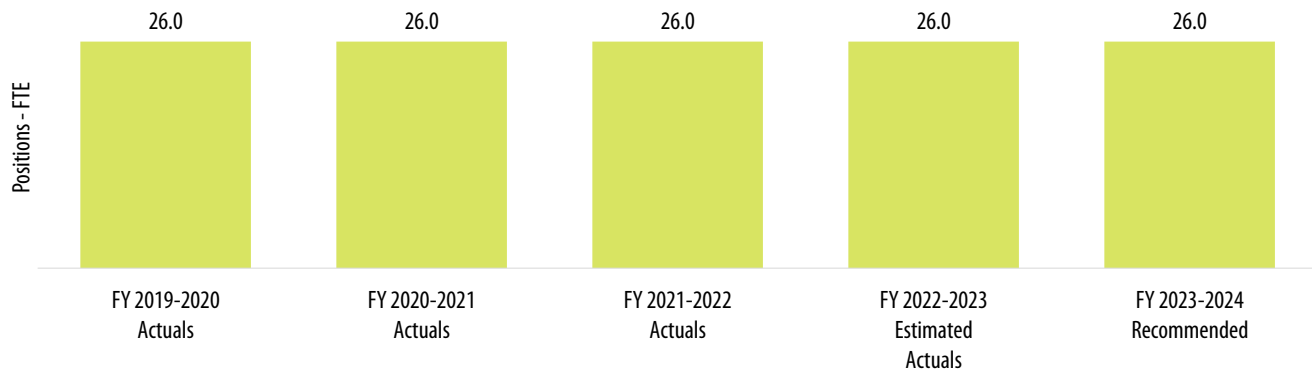
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
351A	3516494	Del Norte Oaks Park District	\$800	\$800	\$(3,714)	—
560A	6491000	CSA No.4B-(Wilton-Cosumnes)	\$21,275	\$21,275	—	—
561A	6492000	CSA No.4C-(Delta)	\$35,507	\$35,507	\$(8,739)	—
562A	6493000	CSA No.4D-(Herald)	\$8,714	\$8,714	\$(1,377)	—
563A	6494000	County Parks CFD 2006-1	\$16,500	\$16,500	\$(5,175)	—
Non-General Fund Total			\$1,934,866,273	\$1,490,453,817	\$425,180,986	1,588.7
Grand Total			\$2,022,296,238	\$1,566,293,484	\$469,492,885	1,928.5

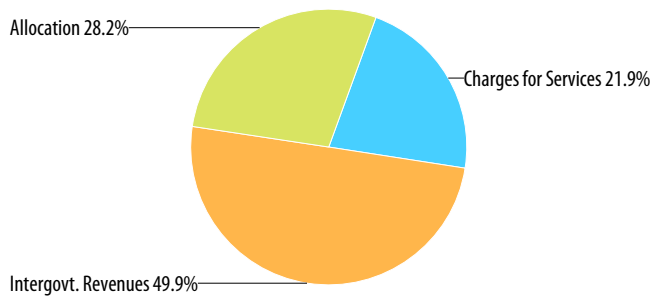
Agricultural Comm-Sealer Of Wts & Meas
Department Structure
 Chrisandra Flores, Director



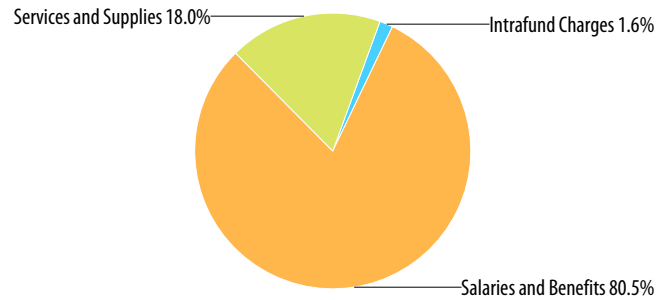
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Agricultural Commissioner/Sealer of Weights and Measures** Department is part of a statewide network of County Agricultural Commissioners and Sealers of Weights and Measures created by the State Legislature to administer, at a local level, statewide mandated programs, such as plant quarantine and pest exclusion, pest detection, pesticide use enforcement, commercial device, price verification, and petroleum inspections, which protect the agricultural industry, business trade and commerce, and the consumers of Sacramento County. The Department enforces laws and regulations from the California Food and Agriculture Code, the Business and Professions Code, the Government Code, the Healthy and Safety Code, the California Code of Regulations and County of Sacramento Ordinances pertaining to agriculture and weights and measures.

The Agricultural Commissioner is dedicated to sustaining a healthy, productive agricultural industry, while protecting the environment, the agricultural workforce and the community.

The Sealer of Weights and Measures builds business and consumer confidence and equity in the marketplace by providing protections through the enforcement of laws and regulations to ensure that the interest of the buyer and seller are protected.

Goals

- Pesticide Use Enforcement – To provide protection to the public, pesticide handlers, farmworkers and the environment by ensuring that pesticides in agricultural and non-agricultural settings are used in compliance with federal and state pesticide laws and regulations.
- Agricultural Programs – To protect the agricultural industry and the environment through the inspection of incoming shipments and conveyances that might harbor plant or animal pests and diseases; to maintain an efficient pest detection program which provides an early warning of non-native invasive pests detrimental to agriculture and the environment; and to ensure that all mandated program services are meeting the needs of Sacramento County farmers, ranchers, processors and residents.
- Weights and Measures Programs – To ensure the accuracy of commercial weighing and measuring devices to provide consumer confidence and equity in the marketplace for all businesses and consumers; to enforce the Fair Packaging and Labeling Act to ensure fair and equitable business practices and fair value comparisons to consumers; and to ensure that all petroleum and weighmaster laws and regulations are being followed through equitable enforcement.

Accomplishments

- Pesticide Use Enforcement - Webinars and in-person trainings were conducted by Pesticide Use Enforcement staff to provide information on updated laws and regulations with a focus on educating pesticide handlers on violations that are commonly found during inspections. The Sacramento County Agriculture Department teamed up with the Agriculture departments in Yolo, San Joaquin, Calaveras and Amador Counties to conduct a legacy pesticide disposal event. The goal was to collect unused, unwanted or illegal pesticides from farmers and ranchers, free of charge, to remove the chemicals from farms and ranches in a safe and effective manner. The event was held November 2 through November 4, 2022, at the Lodi Grape Festival Grounds. During the 3-day event, over 62,000 pounds of pesticides were collected from farmers and ranchers in the 5-County regions.
- Agricultural Programs – Japanese beetle eradication activities were conducted in Rancho Cordova and the Arden Arcade area of the County. This was the second year of a three to four year eradication program.

Eradication efforts are showing signs of success as exhibited by the greatly reduced number of adult beetles found in 2022.

- Weights and Measures Programs - In 2022, Inspectors in the Weights and Measures Division tested 15,084 commercial weighing and measuring devices for accuracy and repeatability. They also inspected 1,925 business locations with automated point-of-sale systems and scanned 34,045 items to verify that the price advertised matched the price charged at the register. Weights and Measures Inspectors investigated 121 consumer complaints regarding pricing inaccuracies, fuel contamination and quantity issues, California Redemption Value (CRV) overcharges, products shorted on quantity, and inaccurate sub-meter utility billing issues.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Agricultural Commissioner-Sealer of Weights and Measures	\$5,233,039	\$5,722,261	\$5,877,966	\$155,705	2.7%
Total Expenditures / Appropriations	\$5,233,039	\$5,722,261	\$5,877,966	\$155,705	2.7%
Net Financing Uses	\$5,233,039	\$5,722,261	\$5,877,966	\$155,705	2.7%
Total Revenue	\$4,204,242	\$4,066,129	\$4,221,834	\$155,705	3.8%
Net County Cost	\$1,028,796	\$1,656,132	\$1,656,132	—	—%
Positions	26.0	26.0	26.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$4,210,192	\$4,578,364	\$4,728,914	\$150,550	3.3%
Services & Supplies	\$944,743	\$1,055,804	\$1,057,152	\$1,348	0.1%
Intrafund Charges	\$78,104	\$88,093	\$91,900	\$3,807	4.3%
Total Expenditures / Appropriations	\$5,233,039	\$5,722,261	\$5,877,966	\$155,705	2.7%
Net Financing Uses	\$5,233,039	\$5,722,261	\$5,877,966	\$155,705	2.7%
Revenue					
Intergovernmental Revenues	\$2,973,765	\$2,823,483	\$2,934,050	\$110,567	3.9%
Charges for Services	\$1,230,477	\$1,242,646	\$1,287,784	\$45,138	3.6%
Total Revenue	\$4,204,242	\$4,066,129	\$4,221,834	\$155,705	3.8%
Net County Cost	\$1,028,796	\$1,656,132	\$1,656,132	—	—%
Positions	26.0	26.0	26.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$155,705 (2.7%) increase in total appropriations, \$155,705 (3.8%) increase in revenues, and no change in Net County Cost from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Higher salary and benefits costs primarily as a result of cost of living adjustments and negotiated cost increases.
- Increases in the County-wide Allocated Cost Plan charges, which are being partially absorbed through:
 - Decreases in general equipment rentals and heavy equipment leases due to lower costs.
 - An anticipated reduction in fuel costs as the prior year fuel consumption has been trending lower.

The increase in revenues is due to:

- Increases in California Department of Food and Agriculture (CDFA) revenue agreements over prior year Adopted Budget revenues, to include the Canine Detector Program, High Risk, European Grapevine Moth, and Cannabis inspection programs.
- An anticipated increase in commercial device and scanner registrations, as well as the 3-year scheduled fee increases in commercial device registrations as approved by the Board of Supervisors in FY 2022-23.

Wildlife Services

Budget Unit Functions & Responsibilities

The **Wildlife Services Budget** is comprised of two programs:

- Wildlife Management is a cooperative program with the United States Department of Agriculture (USDA) and the County of Sacramento. The program provides for the control of non-domestic animals, such as skunks, opossums, raccoons, beavers, coyotes, and birds that pose a threat to human health and safety or cause damage to property or livestock. Wildlife Services provides technical assistance, exclusionary assistance, and animal removal to residents, agricultural operations, and businesses in the unincorporated portions of the County, as well as participating local jurisdictions. Incorporated cities who participate in the program, contribute funding for the program that commensurate with services provided to their residents.
- Wildlife Care funding is used for food, medication, and supplies associated with helping sick, orphaned, and/or injured wildlife in the care of Wildlife Care Association, which is a non-profit organization located in the County of Sacramento. The Wildlife Care budget is new to the Wildlife Services Budget Unit (BU) in FY 2023-24 and was previously budgeted in BU 5770000.

Goals

- To safeguard public health and safety and protect Sacramento County's agricultural, and natural resources through sound wildlife management practices.
- To provide a program that will reasonably assure County residents that they may safely enjoy parks, recreation areas, and residential neighborhoods, while minimizing the threat of harm from non-domestic animals.
- To provide the agricultural industry and County residents with protection from damage to property and injury to livestock or domestic pets caused by non-domestic animals.

Accomplishments

Over the past six years, the volume of non-domestic animal removal due to property and/or livestock damage has declined as a result of advancement in exclusionary techniques and the willingness of participants to follow technical assistance advice. Wildlife Services Technicians have spent a majority of their time educating residents, agricultural operators, and others on how to manage wildlife interactions through proactively preventing wildlife from entering unwanted areas. This integrated approach has drastically reduced wildlife conflicts.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Wildlife Services	\$98,098	\$101,041	\$193,989	\$92,948	92.0%
Total Expenditures / Appropriations	\$98,098	\$101,041	\$193,989	\$92,948	92.0%
Net Financing Uses	\$98,098	\$101,041	\$193,989	\$92,948	92.0%
Total Revenue	\$37,390	\$26,027	\$28,020	\$1,993	7.7%
Net County Cost	\$60,708	\$75,014	\$165,969	\$90,955	121.3%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$98,098	\$101,041	\$193,989	\$92,948	92.0%
Total Expenditures / Appropriations	\$98,098	\$101,041	\$193,989	\$92,948	92.0%
Net Financing Uses	\$98,098	\$101,041	\$193,989	\$92,948	92.0%
Revenue					
Charges for Services	\$37,390	\$26,027	\$28,020	\$1,993	7.7%
Total Revenue	\$37,390	\$26,027	\$28,020	\$1,993	7.7%
Net County Cost	\$60,708	\$75,014	\$165,969	\$90,955	121.3%

Summary of Changes

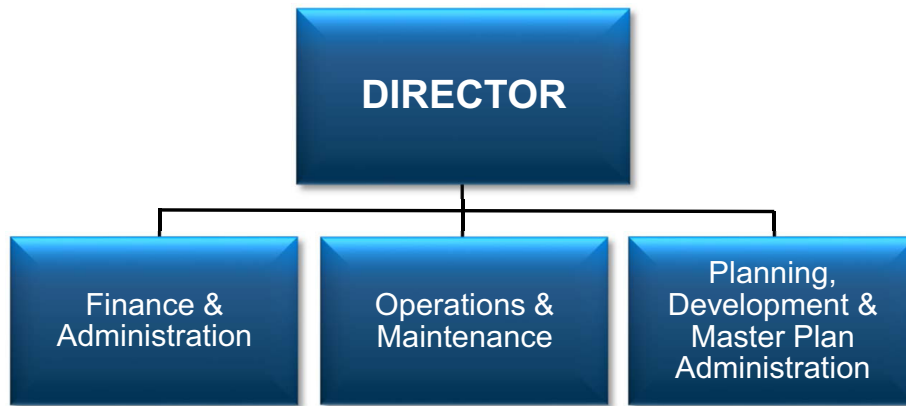
The Recommended Budget reflects a \$92,948 (92.0%) increase in total appropriations, \$1,993 (7.7%) increase in revenues, and \$90,955 (121.3%) increase in Net County Cost from the prior year Adopted Budget.

The increase in total appropriations is due to:

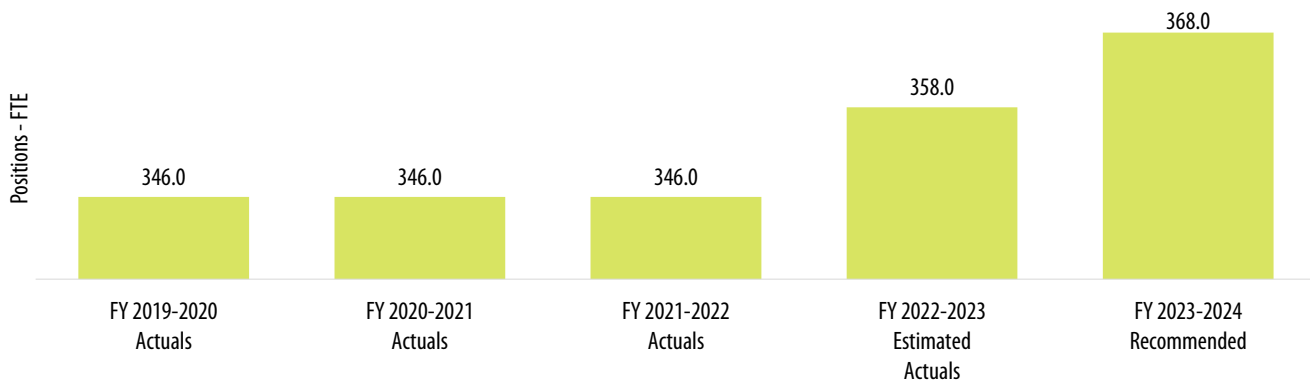
- A change in budgeting practice for FY 2023-24 as per Board direction, where the County Wildlife Care agreement and budget appropriations were moved to the Wildlife Services Budget Unit. The Wildlife Care budget was previously budgeted in the Non-Departmental Costs Budget (BU 5770000).
- An increase in the United States Department of Agriculture’s personnel costs.

The increase in revenues is due to an increase in the pro-rata share of the Wildlife Services budget for all jurisdictions, who contribute funding to the program based on prior years’ service levels.

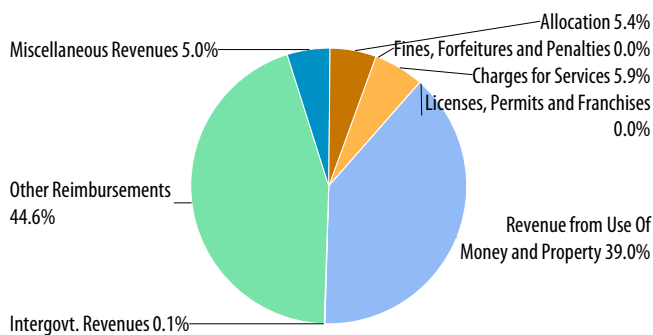
**Airport System
Department Structure
Cindy Nichol, Director**



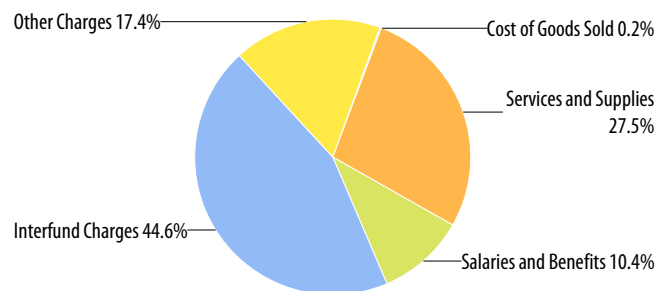
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

Airport Systems is responsible for planning, developing, operating and maintaining four public use airport facilities in Sacramento County (Airport System). The Airport System is comprised of Sacramento International Airport (a commercial air carrier facility), Mather Airport (a cargo and general aviation facility), Executive Airport (a general aviation facility) and Franklin Field (a general aviation facility). Operated as an Enterprise Fund, the Airport System is financially self-supporting with expenses paid for by revenue generated from businesses and individuals who use the airports. The Airport System primarily serves the Sacramento region, a six-county area consisting of Sacramento, El Dorado, Yuba, Sutter, Placer and Yolo counties, as well as a large secondary surrounding area. In addition to promoting the safe and efficient use of air transportation facilities, the Department of Airports is responsible for managing the environmental impacts within the Sacramento region associated with the operation and development of the Airport System facilities. Airport Systems consists of:

- Administration and Finance
- Airport Operations
- Airport Revenues
- Planning and Development

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administration and Finance	\$112,239,686	\$119,930,292	\$131,969,441	\$12,039,149	10.0%
Airport Operations	\$93,557,373	\$123,222,542	\$156,663,231	\$33,440,689	27.1%
Airport Revenues	\$202,759,897	\$186,000,000	\$241,010,000	\$55,010,000	29.6%
Planning and Development	\$4,264,210	\$8,102,211	\$10,786,354	\$2,684,143	33.1%
Total Expenditures / Appropriations	\$412,821,165	\$437,255,045	\$540,429,026	\$103,173,981	23.6%
Total Reimbursements	\$(204,967,212)	\$(186,000,000)	\$(241,000,000)	\$(55,000,000)	29.6%
Net Financing Uses	\$207,853,953	\$251,255,045	\$299,429,026	\$48,173,981	19.2%
Total Revenue	\$281,951,249	\$257,458,970	\$270,226,151	\$12,767,181	5.0%
Use of Fund Balance	\$(74,097,296)	\$(6,203,925)	\$29,202,875	\$35,406,800	570.7%
Positions	346.0	358.0	368.0	10.0	2.8%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$43,604,416	\$50,011,934	\$55,980,937	\$5,969,003	11.9%
Services & Supplies	\$74,822,353	\$107,027,308	\$148,468,564	\$41,441,256	38.7%
Other Charges	\$90,772,504	\$93,215,803	\$93,944,525	\$728,722	0.8%
Interfund Charges	\$202,759,897	\$186,000,000	\$241,010,000	\$55,010,000	29.6%
Cost of Goods Sold	\$861,995	\$1,000,000	\$1,025,000	\$25,000	2.5%
Total Expenditures / Appropriations	\$412,821,165	\$437,255,045	\$540,429,026	\$103,173,981	23.6%
Other Reimbursements	\$(204,967,212)	\$(186,000,000)	\$(241,000,000)	\$(55,000,000)	29.6%
Total Reimbursements	\$(204,967,212)	\$(186,000,000)	\$(241,000,000)	\$(55,000,000)	29.6%
Net Financing Uses	\$207,853,953	\$251,255,045	\$299,429,026	\$48,173,981	19.2%
Revenue					
Licenses, Permits & Franchises	\$63,522	\$60,299	\$74,796	\$14,497	24.0%
Fines, Forfeitures & Penalties	\$8,037	\$18,245	\$13,370	\$(4,875)	(26.7)%
Revenue from Use Of Money & Property	\$168,755,512	\$164,845,814	\$210,526,443	\$45,680,629	27.7%
Intergovernmental Revenues	\$58,004,254	\$35,472,218	\$537,756	\$(34,934,462)	(98.5)%
Charges for Services	\$27,256,398	\$33,882,562	\$31,940,145	\$(1,942,417)	(5.7)%
Miscellaneous Revenues	\$25,209,971	\$23,179,832	\$27,133,641	\$3,953,809	17.1%
Other Financing Sources	\$2,653,555	—	—	—	—%
Total Revenue	\$281,951,249	\$257,458,970	\$270,226,151	\$12,767,181	5.0%
Use of Fund Balance	\$(74,097,296)	\$(6,203,925)	\$29,202,875	\$35,406,800	570.7%
Positions	346.0	358.0	368.0	10.0	2.8%

Summary of Changes

The Recommended Budget reflects a \$103,173,981 (23.6%) increase in total appropriations, \$55,000,000 (29.6%) increase in reimbursements, \$12,767,181 (5.0%) increase in revenues and \$35,406,800 (570.7%) increase in use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in salary and benefit costs primarily related to negotiated labor agreements and step increases.
- An increase in professional services; specifically investment services, planning services, and other professional services.
- Increases in information technology costs for hardware, software, and personal computer supplies.
- Increases in fuel costs for fleet.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to increases in expenses for each Airport program, which requires more transfer of funding from the Airports Revenue program.

The increase in revenues is due to:

- Increased passenger travel driving non-airline revenue that is tied to passengers.
- Parking rates adjusted to match the market.
- Airlines increasing service to meet the travel demand.
- Commercial cargo growing.

Use of Fund Balance reflects a decrease in retained earnings.

Position counts have increased by 10.0 FTE from the prior year Adopted Budget due to:

- 10.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Administration and Finance	952,397	—	—	952,397	4.0
Airport Operations	4,222,465	—	—	4,222,465	2.0
Planning and Development	598,891	—	—	598,891	4.0

Administration and Finance

Program Overview

Administration and Finance provides business and administrative duties at the airport including accounting, budgeting, central warehouse in coordination with Department of General Services Purchasing, property leasing and contracts, airtrade development, information and technology, and media and communications.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$11,225,982	\$12,687,500	\$13,419,719	\$732,219	5.8%
Services & Supplies	\$10,241,199	\$14,026,989	\$24,605,197	\$10,578,208	75.4%
Other Charges	\$90,772,504	\$93,215,803	\$93,944,525	\$728,722	0.8%
Total Expenditures / Appropriations	\$112,239,686	\$119,930,292	\$131,969,441	\$12,039,149	10.0%
Other Reimbursements	\$(202,633,095)	\$(186,000,000)	\$(241,000,000)	\$(55,000,000)	29.6%
Total Reimbursements	\$(202,633,095)	\$(186,000,000)	\$(241,000,000)	\$(55,000,000)	29.6%
Net Financing Uses	\$(90,393,409)	\$(66,069,708)	\$(109,030,559)	\$(42,960,851)	65.0%
Revenue					
Revenue from Use Of Money & Property	\$15,194	—	—	—	—%
Intergovernmental Revenues	\$7,552,491	—	—	—	—%
Other Financing Sources	\$2,547,997	—	—	—	—%
Total Revenue	\$10,115,682	—	—	—	—%
Use of Fund Balance	\$(100,509,091)	\$(66,069,708)	\$(109,030,559)	\$(42,960,851)	(65.0)%
Positions	59.0	63.0	68.0	5.0	7.9%

Summary of Changes

The Recommended Budget reflects a \$12,039,149 (10.0%) increase in total appropriations, \$55,000,000 (29.6%) increase in reimbursements, and \$42,960,851 (65.0%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- A professional contract for project management consulting services, a budgeting and finance data connectivity consultant, software information technology additions for parking, and a maintenance management system.
- Professional services for commercial development such as concession planning and support for the ConRAC (Rental Car Facility).
- Recommended growth detailed later in this section.

The increase in reimbursements is due to an increase in expenses for this program, offset by a transfer of funding from the Airport Revenue program.

Use of Fund Balance reflects an increase in retained earnings.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
SCDA - Add 1.0 FTE Accountant					
	112,200	—	—	112,200	1.0
Add 1.0 FTE Accountant in the Administration & Finance program because of increased accounting workload due to: new construction contracts to be monitored; large volume of invoices to be paid; new construction projects to be reconciled. We also anticipate an increase in the volume and complexity of monthly, quarterly and annual reporting related to the expansion. If the position is not filled, then there will be a delay in paying invoices and fulfilling other current responsibilities on time; there may be errors in reports because the large new workload will have to be performed by existing accounting staff in addition to their current tasks without sufficient time to review their work. Funded by Airport Revenues.					
SCDA - Add 1.0 FTE Admin Svcs Officer 3					
	178,591	—	—	178,591	1.0
Add 1.0 FTE Administrative Services Officer 3 in the Administration & Finance program to keep up with the growth and development of the Department's capital needs. If this position is not filled, the current ASO II will be asked to take responsibility for major programs that are beyond the scope of their current job classification and the Project Portfolio Office will have to increasingly rely on external consulting resources to provide this level of support.					
SCDA - Add 1.0 FTE Sr. Airport Manager (1)					
	208,297	—	—	208,297	1.0
Add 1.0 FTE Senior Airport Manager in the Administration & Finance program to align the Financial Planning & Analysis and Project Portfolio Office Sections under a single Senior Manager. If not filled, the strategic fiscal coordination required between rate-setting, budgeting, capital resource allocation, and project planning will not occur, and the risk rises of strategic financial missteps that could complicate or undermine the ability of the department to provide the significant resources required for delivery of the SMForward capital plan. Funded by Airport Funds.					
SCDA - Add 1.0 FTE Sr. Airport Manager (2)					
	208,297	—	—	208,297	1.0
Add 1.0 FTE Senior Airport Manager in the Administration & Finance program to support the Airport's current and future workload needs within properties, business development, concessions, and contract services. The lack of a senior manager would be detrimental to the critical need for staff development and the timely execution of necessary revenue agreements. Funded by Airport revenues.					
SCDA - Reallocate 1.0 FTE Real Estate Specialist to 1.0 FTE Administrative Services Officer 1					
	28,272	—	—	28,272	—
Reallocate 1.0 FTE Real Estate Specialist to 1.0 FTE Administrative Services Officer 1 in Administration & Finance program to support the Concession team's various administrative needs as the group manages the ongoing business of the Airport while overseeing a complete overhaul of the food and beverage, vending, advertising, and retail programs before 2026. Not filling this position will result in irregular task performance. Funded by Airport revenues.					

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
SCDA - Reallocate 1.0 FTE Stock Clerk to 1.0 FTE Administrative Services Officer 1 in Admin & Finance					
	40,389	—	—	40,389	—
<p>Reallocate 1.0 FTE Stock Clerk to 1.0 FTE Administrative Services Officer 1 in Administration & Finance program to analyze warehouse functions and productivity. This work has not been performed previously. If this position is not filled, there will be less occasion to analyze current functions/productivity in the process of promoting continued improvement opportunities. Funded by Airport revenues.</p>					
SCDA - Supporting DTech adding 1 FTE Information Technology Infrastructure Analyst Lv 3 in Admin & Finance					
	176,351	—	—	176,351	—
<p>Fund 1.0 FTE Information Technology Infrastructure Analyst Lv 3 in the Department of Technology dedicated to Department of Airports to help with the growing workload, coverage, and succession planning. If not approved, the Airport will struggle to provide tech support in an efficient manner. Funding is provided through the Airport's Enterprise Fund. This request is contingent upon approval of a linked request in the Department of Technology budget (BU 7600000).</p>					

Airport Operations

Program Overview

Airport Operations provides maintenance and operations support for the Airport System. Services include security, vehicle traffic control, and janitorial services.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$28,805,813	\$32,501,898	\$36,585,689	\$4,083,791	12.6%
Services & Supplies	\$63,889,564	\$89,720,644	\$119,052,542	\$29,331,898	32.7%
Cost of Goods Sold	\$861,995	\$1,000,000	\$1,025,000	\$25,000	2.5%
Total Expenditures / Appropriations	\$93,557,373	\$123,222,542	\$156,663,231	\$33,440,689	27.1%
Net Financing Uses	\$93,557,373	\$123,222,542	\$156,663,231	\$33,440,689	27.1%
Revenue					
Miscellaneous Revenues	\$5,901	—	—	—	—%
Total Revenue	\$5,901	—	—	—	—%
Use of Fund Balance	\$93,551,472	\$123,222,542	\$156,663,231	\$33,440,689	27.1%
Positions	256.0	263.0	263.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$33,440,689 (27.1%) increase in total appropriations and use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Parking upgrades to improve the parking experience and revenue accuracy.
- Airport Security & Communications Center increases in Sheriff services costs.
- Costs for projects related to maintaining buildings and systems.
- Recommended growth detailed later in this section.

Use of Fund Balance reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SCDA - Add 2.0 FTE Airport Operations Officers	281,953	—	—	281,953	2.0
Add 2.0 FTE Airport Operations Officer positions in the Operations & Maintenance program to maintain the Airport's Federal Aviation Administration Operating Permit which Airside Operations does this mainly via the self-inspection program. If this request is not approved, the lack of appropriate staffing could result in jeopardizing the airports regulatory compliance; however, Airside Operations put regulatory compliance at its highest priority. Funded by Airport revenue.					
SCDA - Airline Office Space Finishing	500,000	—	—	500,000	—
Approval of the Airline Office Space Finishing project which converts unleaseable space to leaseable space for the airlines. If not approved, possible loss of airline revenue and dissatisfied airline tenants who are seeking out additional office space to support their operations. Funding is provided through the Airports' Enterprise Fund.					
SCDA - Demolition of Building 10337	500,000	—	—	500,000	—
Approval of the Demolition of Building 10337 project. This project will demolish a no longer commercially viable building. Due to prolonged vacancy, it will cost more to maintain or redevelop this building if this demolition project is not approved. Funding is provided through the Airports' Enterprise Fund.					
SCDA - Executive Air Traffic Control Tower Rehabilitation	1,000,000	—	—	1,000,000	—
Approval of the Executive Air Traffic Control Tower Rehabilitation project to rehabilitate the interior and exterior control tower at Executive Airport. If project not approved, control tower will continue to deteriorate and no longer be safe to occupy. Funding is provided through the Airports' Enterprise Fund.					
SCDA - Mather Air Traffic Control Tower Rehabilitation	1,000,000	—	—	1,000,000	—
Approval of the Executive Air Traffic Control Tower (ATCT) Rehabilitation project to rehabilitate the interior and exterior control tower at Mather Airport. If project not approved, the control tower will continue to deteriorate and no longer be safe to occupy. Additionally, the ATCT equipment will no longer be functional as it is nearing its end of useful life. Funding is provided through the Airports' Enterprise Fund.					
SCDA - PROPworks Portal	60,000	—	—	60,000	—
Approval of the PROPworks Portal to integrate and implement a submission portal for PROPworks. If not approved, the airlines will continue to self-report which will result in errors and lost revenue. Funded by Airport revenues.					
SCDA - Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Sr Office Assistant	4,937	—	—	4,937	—
Reallocate 1.0 FTE Custodian Level 2 for 1.0 FTE Sr Office Assistant in Operations & Maintenance program to support the Properties & Business Development section. If this reallocation is denied, the division would be unable to manage current and future PURB contracts supporting ongoing Airport business and the Airport's large capital project, "SMForward," which will add a significant workload. Funded by Airport revenues.					
SCDA - Reallocate 1.0 FTE Custodian Lv 2 to 1.0 FTE Highway Maintenance Supv	51,497	—	—	51,497	—
Reallocation of 1.0 FTE Custodian Level 2 to 1.0 FTE Highway Maintenance Supervisor in Operations & Maintenance program to take over the supervision of the Sign Shop. The impact of not filling this position is risking the AFMX section not complying with OSHA and DOT regulations and not having the proper supervision of our ever-growing Sign Shop demands. Funded by Airport revenues.					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SCDA - Reallocate 1.0 FTE Custodian Lv 2 to 1.0 FTE Sr Airport Operations Worker	18,708	—	—	18,708	—
<p>Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Senior Airport Operations Worker in Operations & Maintenance program to facilitate inspections; address customer complaints; handle urgent service calls; escort and interact with contacted service providers; maintain critical records; and update the inventory of parts and supplies. If this position is not filled there would be a delay in addressing customer concerns and urgent service requests. It would also reduce the number of quality inspections that are performed. Funded by Airport revenue.</p>					
SCDA - Reallocate 1.0 FTE Fleet Service Wkr to 1.0 FTE Equipment Technician Wkr	31,283	—	—	31,283	—
<p>Reallocate 1.0 FTE Fleet Service Worker to 1.0 FTE Equipment Technician Worker in Operations & Maintenance program because replacing a service worker with limited experience and abilities, with a technician would greatly enhance the second shift operation through experience, oversight and customer service. Failure to reallocate the Fleet Service Worker to an Equipment Technician will increase: the number of backlogged equipment repairs and services; the number of service calls for towing and field repairs and the amount of overtime hours worked. Funded by Airport revenues.</p>					
SCDA - Reallocate 1.0 FTE Supv Custodian 1 to 1.0 FTE Administrative Services Officer 1	35,312	—	—	35,312	—
<p>Reallocate 1.0 FTE Supervising Custodian 1 to 1.0 FTE Administrative Services Officer 1 in Operations & Maintenance program to help with the increase volume of security and access control workloads, driven primarily by the increases of passengers, badged employees, and cargo air services and the increase in construction projects throughout the airport. If the position is not filled, we will run the risk of falling behind on background checks and badge issuances. Funded by Airport revenues.</p>					
SCDA - Storm Drain System Assessment And Cleanout	500,000	—	—	500,000	—
<p>Approval of Storm Drain System Assessment and Cleanout project to assess and study the current condition of the storm drain system at Sacramento International Airport. The project also includes minor cleanout and recommendations for pipe repair and replacements. If project is rejected, storm drain systems that do not receive proper maintenance and repairs could experience blockages and overflows resulting in costlier repairs and possible safety concerns. Funding is provided through the Airports' Enterprise Fund.</p>					
SCDA - Supporting DGS adding 1.0 FTE Senior Office Assistant	74,934	—	—	74,934	—
<p>Fund 1.0 FTE Senior Office Assistant in the Department of General Services to be dedicated to Department of Airports to help with the growing administrative workload due to Airport expansion. If not approved, other staff will need to pick up the work which will result in lower efficiency, less time spent on Preventative and Corrective Maintenance projects, and less completion ratios. Funding is provided through the Airport's Enterprise Fund. This request is contingent upon approval of a linked request in the Department of General Services budget (BU 7000000)</p>					
SCDA - Supporting DGS adding 2.0 FTE Building Maintenance Workers	163,841	—	—	163,841	—
<p>Fund two full time Building Maintenance Workers in the Department of General Services to be dedicated to Department of Airports. These will be assigned to the Stationary Engineer (SE) shop to assist the SEs in filling the gap of the SEs not being able to fill vacant positions for the past year. If not approved, the Preventative Maintenance completion ratio will continue to suffer, the current labor force will continue to be overloaded, the low-level task will continue to be performed by highly skilled labor, and neglected Preventative Maintenance projects will start coming in as Corrective Maintenance due to failing equipment. Funding is provided through the Airport's Enterprise Fund. This request is contingent upon approval of a linked request in the Department of General Services budget (BU 7000000)</p>					

Airport Revenues

Program Overview

Airport Revenues provides revenue, including Airline revenues, Non-Airline revenues, Grant Funds, Passenger Facility Charges and the new Customer Facility Charge (CFC) imposed on rental car customers effective May 1, 2019.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$202,759,897	\$186,000,000	\$241,010,000	\$55,010,000	29.6%
Total Expenditures / Appropriations	\$202,759,897	\$186,000,000	\$241,010,000	\$55,010,000	29.6%
Other Reimbursements	\$(2,334,118)	—	—	—	—%
Total Reimbursements	\$(2,334,118)	—	—	—	—%
Net Financing Uses	\$200,425,779	\$186,000,000	\$241,010,000	\$55,010,000	29.6%
Revenue					
Licenses, Permits & Franchises	\$63,522	\$60,299	\$74,796	\$14,497	24.0%
Fines, Forfeitures & Penalties	\$8,037	\$18,245	\$13,370	\$(4,875)	(26.7)%
Revenue from Use Of Money & Property	\$168,740,318	\$164,845,814	\$210,526,443	\$45,680,629	27.7%
Intergovernmental Revenues	\$50,451,763	\$35,472,218	\$537,756	\$(34,934,462)	(98.5)%
Charges for Services	\$27,256,398	\$33,882,562	\$31,940,145	\$(1,942,417)	(5.7)%
Miscellaneous Revenues	\$25,204,071	\$23,179,832	\$27,133,641	\$3,953,809	17.1%
Other Financing Sources	\$105,558	—	—	—	—%
Total Revenue	\$271,829,666	\$257,458,970	\$270,226,151	\$12,767,181	5.0%
Use of Fund Balance	\$(71,403,887)	\$(71,458,970)	\$(29,216,151)	\$42,242,819	59.1%

Summary of Changes

The Recommended Budget reflects a \$55,010,000 (29.6%) increase in total appropriations, \$12,767,181 (5.0%) increase in revenues and \$42,242,819 (59.1%) increase in use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in appropriations is due to interfund transfers to other Airport programs to cover the additional operating costs.

The increase in revenues is due to:

- Increased passenger travel driving non-airline revenue that is tied to passengers.
- Parking rates adjusted to match the market.
- Airlines increasing service to meet the travel demand.

- Commercial cargo growing.

Use of Fund Balance reflects an increase in retained earnings.

Planning and Development

Program Overview

Planning and Development provides all capital improvement and maintenance projects beginning with design through completion. Includes coordination of work with other County departments including Planning, Economic Development and Building, Permits and Inspections (CMID).

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,572,620	\$4,822,536	\$5,975,529	\$1,152,993	23.9%
Services & Supplies	\$691,590	\$3,279,675	\$4,810,825	\$1,531,150	46.7%
Total Expenditures / Appropriations	\$4,264,210	\$8,102,211	\$10,786,354	\$2,684,143	33.1%
Net Financing Uses	\$4,264,210	\$8,102,211	\$10,786,354	\$2,684,143	33.1%
Use of Fund Balance	\$4,264,210	\$8,102,211	\$10,786,354	\$2,684,143	33.1%
Positions	31.0	32.0	37.0	5.0	15.6%

Summary of Changes

The Recommended Budget reflects a \$2,684,143 (33.1%) increase in total appropriations and use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Parking upgrades to improve the parking experience and revenue accuracy.
- Airport Security and Communications Center increases in Sheriff costs.
- Airfield maintenance in land improvement maintenance supplies and refuse collection/disposal services.
- Recommended growth detailed later in this section.

Use of Fund Balance reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
SCDA - Add 1.0 FTE Administrative Services Officer 1					
	111,218	—	—	111,218	1.0
Add 1.0 FTE Administrative Services Officer 1 in the Planning & Development program to support the Planning and Development's ASO III, and supervises and provide work direction daily to Sr. Office Assistant and OA I/II. The position is needed to provide contract administration services and administrative support of the expected additional workload associated with SMForward and capital improvement and M&O and CERP projects. If position is not filled, projects will be delayed and proper project documentation would not be performed or provided. Missing deadlines, unable to provide documentation demonstrating that the Department is in compliance with local, State and Federal regulations and requirements and increased burden to other staff that already have full workloads. Funded by Airport Revenues.					
SCDA - Add 1.0 FTE Asst Engineer Architect Lv 1					
	114,691	—	—	114,691	1.0
Add 1.0 FTE Assistant Engineer Architect Lv 1 in Planning & Development program to help with the increase volume of projects like the \$50 million 5-Year CIP Program and SMForward Projects. If position is not filled, Planning and Development program will struggle to complete programmed projects within desired timeframes and may be a need to drop lower priority projects to complete critical work. As a temporary solution we may need to further augment staff with outside consultants at relatively higher cost to the department. Funded by Airport Revenues.					
SCDA - Add 2.0 FTE Construction Management Specialist					
	258,439	—	—	258,439	2.0
Add 2.0 FTE Construction Management Specialist in the Planning & Development program to manage and deliver increase construction activities, keep up with the deferred maintenance on facilities and the additional workload from SMForward Program. If positions are not filled, projects may get delayed or deferred further as there will not be staff available to manage the activity. Staff augmentation of outside firms or departments will be needed if projects cannot be delayed at possibly greater expense to the department. Funded by Airport revenues,					
SCDA - Reallocate 1.0 FTE Airport Technical Assistant to 1.0 FTE Assoc Civil Engineer					
	23,640	—	—	23,640	—
Reallocate 1.0 FTE Airport Technical Assistant to 1.0 FTE Associates Civil Engineer in the Planning & Development program to support project management, and supervision of consultants on SMForward Projects. If the position is not filled, there will be delays in programmed projects within desired timeframes. Funded by Airport revenues.					
SCDA - Reallocate 1.0 FTE Asst Engineer Civil Lvl 2 to 1.0 FTE Principal Engineer/Architect					
	90,903	—	—	90,903	—
Reallocate 1.0 FTE Assistant Engineer Civil Level 2 to 1.0 FTE Principal Engineer Architect in the Planning & Development program who will supervise the engineering, architectural and construction management staff to design, administer and deliver the Department's on-going capital improvement and maintenance and equipment replacement programs and provide regular status updates of progress and budget performance matrix of the department's capital improvement and maintenance and equipment replacement programs. If this reallocation is denied, it would be challenging to provide proper supervision and management of Design & Development Section. Funded by Airport revenues.					

Airport-Cap Outlay

Budget Unit Functions & Responsibilities

Airport Capital Outlay includes all fixed assets and projects used, planned, developed, and maintained to support the Airport System. Funding for all capital projects comes from revenues earned by the Airport System, supplemented by federal airport improvement (AIP) grants. The projects and assets are valuable in delivering a financially self-sustaining Airport System that ensures a positive, secure, customer experience in aviation transportation and necessary to accommodate our business partners whether the airlines or concession owners. Airport Outlay consists of:

- Executive Airport
- International Airport
- Mather Airport

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Executive Airport	—	\$1,140,000	\$2,900,000	\$1,760,000	154.4%
International Airport	\$30,216,040	\$96,833,786	\$138,149,756	\$41,315,970	42.7%
Mather Airport	\$2,817,464	\$7,918,000	\$20,728,900	\$12,810,900	161.8%
Total Expenditures / Appropriations	\$33,033,504	\$105,891,786	\$161,778,656	\$55,886,870	52.8%
Total Reimbursements	\$(126,802)	—	\$(10,000)	\$(10,000)	—%
Net Financing Uses	\$32,906,702	\$105,891,786	\$161,768,656	\$55,876,870	52.8%
Total Revenue	\$7,985,524	—	—	—	—%
Use of Fund Balance	\$24,921,178	\$105,891,786	\$161,768,656	\$55,876,870	52.8%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	—	\$725,686	\$1,176,856	\$451,170	62.2%
Land	—	\$500,000	\$500,000	—	—%
Improvements	\$27,911,658	\$83,627,100	\$142,393,300	\$58,766,200	70.3%
Equipment	\$5,121,846	\$20,039,000	\$16,508,500	\$(3,530,500)	(17.6)%
Computer Software	—	\$1,000,000	\$1,200,000	\$200,000	20.0%
Total Expenditures / Appropriations	\$33,033,504	\$105,891,786	\$161,778,656	\$55,886,870	52.8%
Other Reimbursements	\$(126,802)	—	\$(10,000)	\$(10,000)	—%
Total Reimbursements	\$(126,802)	—	\$(10,000)	\$(10,000)	—%
Net Financing Uses	\$32,906,702	\$105,891,786	\$161,768,656	\$55,876,870	52.8%
Revenue					
Revenue from Use Of Money & Property	\$433,033	—	—	—	—%
Intergovernmental Revenues	\$7,552,491	—	—	—	—%
Total Revenue	\$7,985,524	—	—	—	—%
Use of Fund Balance	\$24,921,178	\$105,891,786	\$161,768,656	\$55,876,870	52.8%

Summary of Changes

The Recommended Budget reflects a \$55,886,870 (52.8%) increase in total appropriations, \$10,000 (new) increase in reimbursements, and \$55,876,870 (52.8%) increase in use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Project timelines and the addition of new projects.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to a Consolidated Rent-A-Car Facility (ConRAC) project in FY 2023-24.

Use of Fund Balance reflects a decrease in retained earnings.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Executive Airport	590,000	—	—	590,000	—
International Airport	14,310,000	—	—	14,310,000	—
Mather Airport	285,000	—	—	285,000	—

Executive Airport

Program Overview

The Capital Outlay **Executive Airport** was developed to meet the needs of expanding services at the International Airport.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Improvements	—	\$1,140,000	\$2,900,000	\$1,760,000	154.4%
Total Expenditures / Appropriations	—	\$1,140,000	\$2,900,000	\$1,760,000	154.4%
Net Financing Uses	—	\$1,140,000	\$2,900,000	\$1,760,000	154.4%
Use of Fund Balance	—	\$1,140,000	\$2,900,000	\$1,760,000	154.4%

Summary of Changes

The Recommended Budget reflects a \$1,760,000 (154.4%) increase in total appropriations and use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is primarily due to costs for the following projects:

- Overlay Executive Airport Roadways.
- Overlay Executive Parking Lots.
- Recommended growth detailed later in this section.

Use of Fund Balance reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SCDA - Reconstruct Airport Access Road	150,000	—	—	150,000	—
Approval of the Reconstruct Airport Access Road project to rehabilitate the parking lot and entrance road at Franklin Field. This project will improve services for users of the facility and reduce maintenance costs. Inhibited access to the airport may occur without reconstruction to the main access road preventing daily operations. Funding is provided through the Airports' Enterprise Fund.					
SCDA - Rehabilitate Runway 12/30	440,000	—	—	440,000	—
Approval of the Rehabilitate Runway 12/30 project that will address the design and construction phases to rehabilitate the pavement of Runway 12/30, which will reach the end of its service life in 5 years. Funding is provided through the Airports' Enterprise Fund.					

International Airport

Program Overview

The Capital Outlay **International Airport** was developed to meet the needs of expanding service at the International Airport, both in passengers and cargo.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	—	\$725,686	\$1,176,856	\$451,170	62.2%
Land	—	\$500,000	\$500,000	—	—%
Improvements	\$25,094,194	\$75,147,100	\$118,764,400	\$43,617,300	58.0%
Equipment	\$5,121,846	\$19,461,000	\$16,508,500	\$(2,952,500)	(15.2)%
Computer Software	—	\$1,000,000	\$1,200,000	\$200,000	20.0%
Total Expenditures / Appropriations	\$30,216,040	\$96,833,786	\$138,149,756	\$41,315,970	42.7%
Other Reimbursements	\$(126,802)	—	\$(10,000)	\$(10,000)	—%
Total Reimbursements	\$(126,802)	—	\$(10,000)	\$(10,000)	—%
Net Financing Uses	\$30,089,238	\$96,833,786	\$138,139,756	\$41,305,970	42.7%
Revenue					
Revenue from Use Of Money & Property	\$433,033	—	—	—	—%
Intergovernmental Revenues	\$7,552,491	—	—	—	—%
Total Revenue	\$7,985,524	—	—	—	—%
Use of Fund Balance	\$22,103,714	\$96,833,786	\$138,139,756	\$41,305,970	42.7%

Summary of Changes

The Recommended Budget reflects a \$41,315,970 (42.7%) increase in total appropriations, \$10,000 (new) increase in reimbursements, and \$41,305,970 (42.7%) increase in use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is due:

- A large array of maintenance, acquisition, and contraction projects including the Terminal A Restroom Rehabilitation, Economy Lot Expansion and Entrance Relocation, and Airfield Maintenance Facility Construction.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to eligible funding for the ConRAC facility.

Use of Fund Balance reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
SCDA - Airside Drainage Study	200,000	—	—	200,000	—
Approval of the Airside Drainage Study to survey the airfield and provide recommended drainage improvements. This project will assure compliance at all times with Federal Acquisition Regulation (FAR) Part 139 and TSA regulations while supporting required inspections. Without the proper drainage work performed on perimeter roads can lead to safety concerns and/or the inability to perform the required daily perimeter inspections. Funding is provided through the Airports' Enterprise Fund.					
SCDA - CASS/VSS Upgrades	560,000	—	—	560,000	—
Approval of the Card Access Security System (CASS)/ Video Surveillance System (VSS) Upgrades project. This project includes evaluation, design, and replacement of critical access control systems including the CASS and VSS across the SMF campus. These security systems are nearing the end of the useful life. If not upgraded, the airport will have decreased surveillance and security functionality. Funding is provided through the Airports' Enterprise Fund.					
SCDA - Digital Signage-Landside Replacement	250,000	—	—	250,000	—
Approval of the Digital Signage-Landside Replacement project to replace overhead signs that have reached the end of their useful life and repurpose changeable blade signs for ease of maintenance. Signage on landside is outdated and supply parts are obsolete. Without replacement signage, extra staff support is needed to assist and direct customers who feel anxious and confused by the misleading sign information. Funding is provided through the Airports' Enterprise Fund.					
SCDA - Materials Testing Laboratory	2,000,000	—	—	2,000,000	—
Approval of the Materials Testing Laboratory project to construct a new on-site materials testing laboratory is needed to support the delivery of SMForward project elements. This laboratory will ensure quality control and material acceptance in support of these major construction projects. Without the Board approval of this project, progress on SMForward will be delayed. Funding is provided through the Airports' Enterprise Fund.					
SCDA - Near Term Augmentation Gates	7,800,000	—	—	7,800,000	—
Approval of Near-Term Augmentation Gates project to add additional gates as a near term augmentation project to provide additional capacity until the future concourse expansion effort is completed. This project will construct three additional gates: two at Concourse B, and one at Concourse A. If not approved, airlines might struggle to accommodate passengers effectively due to gate closures from SMFoward concourse expansion. Funding is provided through the Airports' Enterprise Fund.					
SCDA - PARCS Equipment	500,000	—	—	500,000	—
Approve the Parking and Revenue Control System (PARCS) Equipment to replace the old equipment. New equipment includes cameras that will take a photo and gather the license plate data (time entered, location, date, time left). This equipment will help us assist law enforcement in identifying lost and/or stolen vehicles. If not approved, there may be an increase of vehicle crime. Funding is provided through the Airports' Enterprise Fund.					
SCDA - Parking Lot Rehabilitation at FIFO Building	150,000	—	—	150,000	—
Approval of the Parking Lot Rehabilitation at FIFO Building project to rehabilitate the pavement at the FIFO building north and south parking lots. This project will remove and replace 3 inches of asphalt, grade for drainage requirements, update the parking lot markings for ADA requirements, and add 3 overhead LED lights. Failure to rehabilitate this parking lot will lead to not meeting ADA requirements in addition to trip hazards from large cracks in the asphalt. Funding is provided through the Airports' Enterprise Fund.					

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
SCDA - Project Management/Construction Management Campus					
	2,000,000	—	—	2,000,000	—
Approval of the Project Management/Construction Management Campus project to temporarily install on-site office trailers, conference rooms and parking for the contracted project and construction management professionals needed to deliver SMForward. If not approved, SMForward projects will experience delays without the proper office space for staffing needs who will be assisting the delivery of major projects. Funding is provided through the Airports' Enterprise Fund.					
SCDA - Pumper Truck - Type 3					
	850,000	—	—	850,000	—
Approval to purchase a Pumper Truck. If not approved, there will be limited transportation and delivery of water to fire emergencies. Funding is provided through the Airports' Enterprise Fund.					

Mather Airport

Program Overview

The Capital Outlay **Mather Airport** was developed to meet the needs of expanding cargo service at the Mather Airport.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Improvements	\$2,817,464	\$7,340,000	\$20,728,900	\$13,388,900	182.4%
Equipment	—	\$578,000	—	\$(578,000)	(100.0)%
Total Expenditures / Appropriations	\$2,817,464	\$7,918,000	\$20,728,900	\$12,810,900	161.8%
Net Financing Uses	\$2,817,464	\$7,918,000	\$20,728,900	\$12,810,900	161.8%
Use of Fund Balance	\$2,817,464	\$7,918,000	\$20,728,900	\$12,810,900	161.8%

Summary of Changes

The Recommended Budget reflects a \$12,810,900 (161.8%) increase in total appropriations and in use of fund balance (retained earnings) from the prior year Adopted Budget.

The increase in total appropriations is due to costs for the following projects:

- Category III Instrument Landing System.
- Fuel Farm Upgrade.
- Mather Fire Station Rehabilitation.
- Recommended growth detailed later in this section.

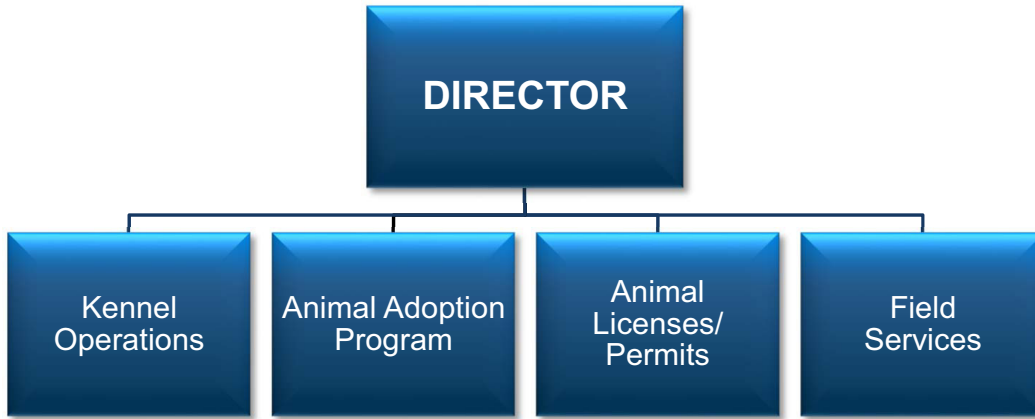
Use of Fund Balance reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SCDA - Vehicle Service Road Pavement Rehabilitation Along E1	285,000	—	—	285,000	—

Approval of the Vehicle Service Road Pavement Rehabilitation Along E1 project to reduce recurring maintenance costs by rehabilitating the condition of the pavement. Left as-is, the pavement will continue to deteriorate creating regular inspections for Foreign Object Debris necessary for aircraft operations. Funding is provided through the Airports' Enterprise Fund.

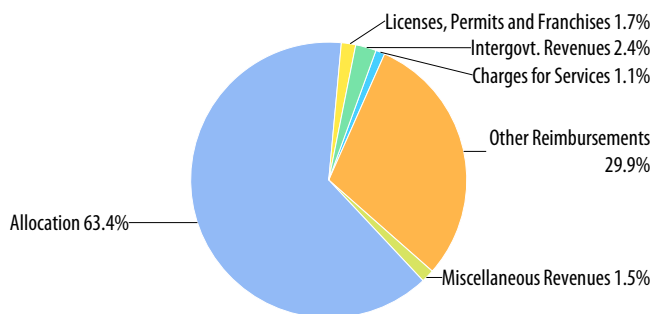
**Animal Care Services
Department Structure
Annette Bedsworth, Director**



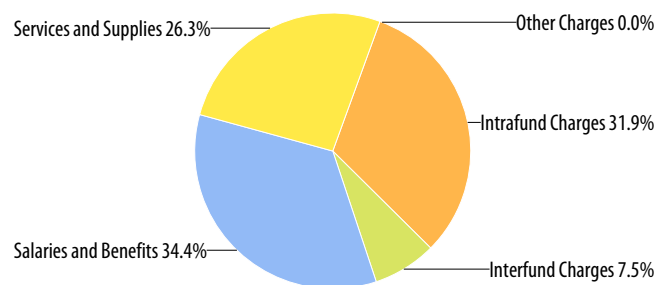
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Department of Animal Care Services** (ACS) provides public safety and protects the health and welfare of animals in our community through the following programs:

- Administration
- Community Outreach
- Dispatch and Field Services
- Shelter Services

Goals

- Provide a safe haven for all animals that enter our care and provide exceptional animal care services to our customers, both humans and animals. Expand programs that support positive outcomes for animals, such as foster care for underage, sick, and neglected animals and transportation programs to relocate animals to animal care organizations for adoption opportunities in the communities.
- Enhance services to the community by improving key programs and procedures, so that staff and volunteers can more promptly and knowledgeably provide customers with the information, services, options, and resources to meet their needs.
- Establish a comfortable, professional, and rewarding environment for all staff and volunteers. Create a more participative working environment to increase employee engagement and improve morale at all organizational levels.

Accomplishments

- Hosted the first Roy Marcum Animal Care Faire. The dog park was renamed in a dedication ceremony to honor animal control officer Roy Marcum, who was killed in the line of duty 10 years ago.
- The name of the organization was changed from Animal Care and Regulation to Animal Care Services. Our journey is to move forward as a progressive animal welfare agency. The Department needed a name that is reflective of who we are and where we are going in the future.
- Provided regular Bradshaw Animal Assistance Team (BAAT) clinics to neighborhoods within Sacramento County, offering free vaccines, microchipping, supplies, and basic medical care for dogs of low-income and unhoused residents.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administration	\$5,128,153	\$6,928,805	\$6,288,838	\$(639,967)	(9.2)%
Community Outreach	\$208,966	\$353,196	\$688,118	\$334,922	94.8%
Dispatch & Fields Services	\$1,921,243	\$4,084,728	\$4,380,735	\$296,007	7.2%
Shelter Services	\$3,118,075	\$9,043,413	\$9,631,452	\$588,039	6.5%
Total Expenditures / Appropriations	\$10,376,437	\$20,410,142	\$20,989,143	\$579,001	2.8%
Total Reimbursements	—	\$(5,425,346)	\$(6,268,533)	\$(843,187)	15.5%
Net Financing Uses	\$10,376,437	\$14,984,796	\$14,720,610	\$(264,186)	(1.8)%
Total Revenue	\$1,027,142	\$1,586,811	\$1,404,568	\$(182,243)	(11.5)%
Net County Cost	\$9,349,296	\$13,397,985	\$13,316,042	\$(81,943)	(0.6)%
Positions	56.0	67.0	67.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$5,059,009	\$7,012,322	\$7,210,873	\$198,551	2.8%
Services & Supplies	\$3,477,372	\$4,546,997	\$5,521,401	\$974,404	21.4%
Other Charges	\$960	\$993	\$993	—	—%
Interfund Charges	\$1,567,010	\$3,066,353	\$1,565,372	\$(1,500,981)	(49.0)%
Intrafund Charges	\$272,086	\$5,783,477	\$6,690,504	\$907,027	15.7%
Total Expenditures / Appropriations	\$10,376,437	\$20,410,142	\$20,989,143	\$579,001	2.8%
Other Reimbursements	—	\$(5,425,346)	\$(6,268,533)	\$(843,187)	15.5%
Total Reimbursements	—	\$(5,425,346)	\$(6,268,533)	\$(843,187)	15.5%
Net Financing Uses	\$10,376,437	\$14,984,796	\$14,720,610	\$(264,186)	(1.8)%
Revenue					
Licenses, Permits & Franchises	\$297,939	\$400,000	\$350,000	\$(50,000)	(12.5)%
Intergovernmental Revenues	\$249,307	\$638,956	\$507,288	\$(131,668)	(20.6)%
Charges for Services	\$257,906	\$231,000	\$228,000	\$(3,000)	(1.3)%
Miscellaneous Revenues	\$221,989	\$316,855	\$319,280	\$2,425	0.8%
Total Revenue	\$1,027,142	\$1,586,811	\$1,404,568	\$(182,243)	(11.5)%
Net County Cost	\$9,349,296	\$13,397,985	\$13,316,042	\$(81,943)	(0.6)%
Positions	56.0	67.0	67.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$579,001 (2.8%) increase in total appropriations, \$843,187 (15.5%) increase in reimbursements, \$182,243 (11.5%) decrease in revenues, and \$81,943 (0.6%) decrease in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs, partially offset by an increase in budgeted salary savings.
- Net increases in the allocated costs.
- Increases in direct charges for services from the Department of General Services (DGS) and the Department of Technology (DTech).
- Removal of one-time funding approved by the Board of Supervisors during the FY 2022-23 Revised Recommended Budget hearings for the Animal Care Clinic Services facility expansion.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to higher department overhead allocations, primarily as a result of the increased costs described above.

The decrease in revenues is due to:

- Reductions in the contract, donation, and other miscellaneous revenues.
- Declines in the issuance of dog licenses.
- Removal of ARPA Premium Pay, as it was a one-time Board approved payment to eligible employees in FY 2022-23.
- Reductions in pet adoption fee revenues.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Community Outreach	138,000	—	—	138,000	—
Shelter Services	148,000	—	—	148,000	—

Administration

Program Overview

Administration operates the County Animal Shelter providing support for animal adoptions, foster and rescue programs, rabies control, impoundment of animals at large, veterinary treatment of sick or injured animals, and enforcement of State and Local laws.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,155,511	\$1,247,558	\$1,383,132	\$135,574	10.9%
Services & Supplies	\$2,138,356	\$2,340,666	\$3,037,118	\$696,452	29.8%
Other Charges	\$960	\$993	\$993	—	—%
Interfund Charges	\$1,567,010	\$3,066,353	\$1,565,372	\$(1,500,981)	(49.0)%
Intrafund Charges	\$266,316	\$273,235	\$302,223	\$28,988	10.6%
Total Expenditures / Appropriations	\$5,128,153	\$6,928,805	\$6,288,838	\$(639,967)	(9.2)%
Other Reimbursements	—	\$(5,366,841)	\$(6,218,533)	\$(851,692)	15.9%
Total Reimbursements	—	\$(5,366,841)	\$(6,218,533)	\$(851,692)	15.9%
Net Financing Uses	\$5,128,153	\$1,561,964	\$70,305	\$(1,491,659)	(95.5)%
Revenue					
Intergovernmental Revenues	\$5,450	\$53,287	—	\$(53,287)	(100.0)%
Charges for Services	\$53	—	—	—	—%
Miscellaneous Revenues	\$137,527	\$50,000	\$65,000	\$15,000	30.0%
Total Revenue	\$143,030	\$103,287	\$65,000	\$(38,287)	(37.1)%
Net County Cost	\$4,985,123	\$1,458,677	\$5,305	\$(1,453,372)	(99.6)%
Positions	5.0	5.0	5.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$639,967 (9.2%) decrease in total appropriations, \$851,692 (15.9%) increase in reimbursements, \$38,287 (37.1%) decrease in revenues, and \$1,453,372 (99.6%) decrease in Net County Cost from the prior year Adopted Budget.

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

The decrease in total appropriations is due to:

- Removal of one-time funding approved by the Board of Supervisors during the FY 2022-23 Revised Recommended Budget hearings for the Animal Care Clinic Services facility expansion.
- Increases in negotiated personnel costs.

- Net increases in allocated costs.
- Increases in the DGS as well as DTech direct charges for services.

The increase in reimbursements is due to higher department overhead allocations, as a result of increases in salary and benefits costs, allocated costs, and DGS and DTech related Non-ACP charges.

The decrease in revenues is due to the removal of ARPA Premium Pay, as it was a one-time Board approved payment to eligible employees in FY 2022-23.

Community Outreach

Program Overview

Community Outreach provides funding to various nonprofit and community-based low-cost spay/neuter and vaccination clinic groups to optimize long-term reductions in the volume of sheltered animals by paying for services for pets. The program operates a mobile veterinary clinic program – the Bradshaw Animal Assistance Team (BAAT) – to provide no-cost vaccination, wellness and spay/neuter services directly in communities from which the shelter experiences higher than average intake of animals and for which demographics evidence a greater than average percentage of residents are living under low income or poverty conditions. The program is designed to promote the home retention of pets that might be surrendered to the shelter for medical needs and the prevention of litters of puppies and kittens that would be surrendered to the animal shelter when the pet owner cannot place them in another home and can no longer keep them.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$66,245	\$82,398	\$148,094	\$65,696	79.7%
Services & Supplies	\$139,737	\$165,491	\$417,390	\$251,899	152.2%
Intrafund Charges	\$800	\$105,307	\$122,634	\$17,327	16.5%
Cost of Goods Sold	\$2,183	—	—	—	—%
Total Expenditures / Appropriations	\$208,966	\$353,196	\$688,118	\$334,922	94.8%
Net Financing Uses	\$208,966	\$353,196	\$688,118	\$334,922	94.8%
Revenue					
Intergovernmental Revenues	\$1,615	—	—	—	—%
Charges for Services	\$2,400	\$8,000	\$3,000	\$(5,000)	(62.5)%
Miscellaneous Revenues	—	\$70,000	\$70,000	—	—%
Total Revenue	\$4,015	\$78,000	\$73,000	\$(5,000)	(6.4)%
Net County Cost	\$204,951	\$275,196	\$615,118	\$339,922	123.5%
Positions	1.0	1.0	2.0	1.0	100.0%

Summary of Changes

The Recommended Budget reflects a \$334,922 (94.8%) increase in total appropriations, \$5,000 (6.4%) decrease in revenues, and \$339,922 (123.5%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs.
- Increases in the department overhead allocations.

- Move of the Community Cats Spay and Neuter program appropriations from Shelter Services to the Community Outreach program.
- Recommended growth summarized later in this section.

The decrease in revenues is due to a projected reduction in the adoption fee revenues.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
ACS - Increase CSNC Community Cats S/N contract	138,000	—	—	138,000	—

Funding to expand the spay/neuter services for community cats commonly known as return to field and maintain safe and humane cat population numbers at the shelter. The program returns healthy community cats to their originally found location after spay/neuter surgery. This excludes ill or injured cats. The agreement allows ACS to request Community Spay and Neuter Clinic (CSNC) to perform the majority of spay/neuter surgeries on cats that will be returned to field. This allows cats to return to the community without entering the shelter, reduces euthanasia of healthy cats, and help reduce cat colony populations in communities. Note: This contract is pending Board approval in FY 2022-23.

Dispatch & Fields Services

Program Overview

Dispatch and Fields Services responds to complaints of animal bites or attacks, loose animals, nuisance complaints, cruelty and neglect concerns and emergency calls for animals in immediate danger or causing a public safety hazard such as an animal in traffic or an aggressive dog on school grounds. The program provides twenty-four-hour emergency field services for response to injured and aggressive animals and for all public safety issues, and provides assistance to outside enforcement agencies when animals are involved. ACS partners with local agencies for disaster preparation/response for animal care and support issues.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,456,810	\$1,647,403	\$1,671,073	\$23,670	1.4%
Services & Supplies	\$463,038	\$541,799	\$515,499	\$(26,300)	(4.9)%
Intrafund Charges	\$1,183	\$1,895,526	\$2,194,163	\$298,637	15.8%
Cost of Goods Sold	\$212	—	—	—	—%
Total Expenditures / Appropriations	\$1,921,243	\$4,084,728	\$4,380,735	\$296,007	7.2%
Net Financing Uses	\$1,921,243	\$4,084,728	\$4,380,735	\$296,007	7.2%
Revenue					
Intergovernmental Revenues	\$119,914	\$96,821	\$48,737	\$(48,084)	(49.7)%
Charges for Services	\$4,124	—	—	—	—%
Miscellaneous Revenues	\$57,671	—	—	—	—%
Total Revenue	\$181,708	\$96,821	\$48,737	\$(48,084)	(49.7)%
Net County Cost	\$1,739,534	\$3,987,907	\$4,331,998	\$344,091	8.6%
Positions	17.0	17.0	17.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$296,007 (7.2%) increase in total appropriations, \$48,084 (49.7%) decrease in revenues, and \$344,091 (8.6%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases in negotiated personnel costs, partially offset by an increase in budgeted salary savings.
- Increases in department overhead allocations.
- Net decreases in costs for various services and supplies including hospital treatment services and temporary staffing, as appropriations are being shifted to the Community Outreach and Shelter Services programs.

The decrease in revenues is due to decreases in the contracted services, donations, and other miscellaneous revenues.

Shelter Services

Program Overview

Shelter Services conducts a rabies prevention program through licensing and vaccination compliance and enforces California laws and County ordinances pertaining to animals. The program provides shelter and care for stray animals from the unincorporated area of Sacramento County. The Shelter also operates a Volunteer Program with more than 200 active volunteers who assist the shelter in a variety of capacities, including daily cleaning/feeding, fundraising, animal socialization, customer service, adoption counseling, fostering, mobile events, clerical duties, grooming and general shelter maintenance.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,380,443	\$4,034,963	\$4,008,574	\$(26,389)	(0.7)%
Services & Supplies	\$736,241	\$1,499,041	\$1,551,394	\$52,353	3.5%
Intrafund Charges	\$3,786	\$3,509,409	\$4,071,484	\$562,075	16.0%
Cost of Goods Sold	\$(2,395)	—	—	—	—%
Total Expenditures / Appropriations	\$3,118,075	\$9,043,413	\$9,631,452	\$588,039	6.5%
Other Reimbursements	—	\$(58,505)	\$(50,000)	\$8,505	(14.5)%
Total Reimbursements	—	\$(58,505)	\$(50,000)	\$8,505	(14.5)%
Net Financing Uses	\$3,118,075	\$8,984,908	\$9,581,452	\$596,544	6.6%
Revenue					
Licenses, Permits & Franchises	\$297,939	\$400,000	\$350,000	\$(50,000)	(12.5)%
Intergovernmental Revenues	\$122,329	\$488,848	\$458,551	\$(30,297)	(6.2)%
Charges for Services	\$251,329	\$223,000	\$225,000	\$2,000	0.9%
Miscellaneous Revenues	\$26,791	\$196,855	\$184,280	\$(12,575)	(6.4)%
Total Revenue	\$698,388	\$1,308,703	\$1,217,831	\$(90,872)	(6.9)%
Net County Cost	\$2,419,687	\$7,676,205	\$8,363,621	\$687,416	9.0%
Positions	33.0	44.0	43.0	(1.0)	(2.3)%

Summary of Changes

The Recommended Budget reflects a \$588,039 (6.5%) increase in total appropriations, \$8,505 (14.5%) decrease in reimbursements, \$90,872 (6.9%) decrease in revenues, and \$687,416 (9.0%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases in the department overhead allocations.

- Increases in hospital treatment and laboratory services costs shifted from other programs to address shelter needs.
- Increases in negotiated personnel costs, offset by an increase in budgeted salary savings.
- A shift of the Community Cats Spay and Neuter program costs to the Community Outreach program budget.
- Recommended growth detailed later in this section.

The decrease in reimbursements is due to a reduction in intra-fund transfers from the Animal Care Restricted Budget Unit for the low income pet spay and neuter program.

The decrease in revenues is due to:

- Declines in the animal licensing revenues.
- Reductions in the contract, donation, and other miscellaneous revenues.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
ACS - Increase CSN Overflow S/N contract	148,000	—	—	148,000	—

Funding to expand spay/neuter services for shelter dogs and cats. Pet ownership continues to increase and municipal shelters are required to spay/neuter all adopted pets. With the increase in pet ownership, the demand for veterinary services continues to increase and become more challenging. The Community Spay and Neuter Clinic is located adjacent to Bradshaw Animal Shelter. They will perform spay/neuter surgeries of adoptable, adopted animals, and animals to be returned to owners when shelter veterinarians are unable to timely perform surgeries. Currently, the shelter is scheduled three months in advance for spay/neuter appointments for shelter pets. Note: This contract is pending Board approval in FY 2022-23.

Animal Care-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Animal Care - Restricted Revenues** Budget Unit was established in FY 2022-23 and receives fees and penalties restricted to specific uses, as defined by Sacramento County Code, Section 8.24.060 and California Food and Agriculture Code, Sections 31751.7 and 30804.7. The Restricted Budget Unit reimburses the Animal Care Services operational Budget Unit (3220000) for eligible Animal Spay/Neuter expenditures.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Restricted - Community Spay & Neuter	—	\$219,693	\$393,200	\$173,507	79.0%
Total Expenditures / Appropriations	—	\$219,693	\$393,200	\$173,507	79.0%
Net Financing Uses	—	\$219,693	\$393,200	\$173,507	79.0%
Total Revenue	\$136,591	\$30,000	\$131,000	\$101,000	336.7%
Use of Fund Balance	\$(136,591)	\$189,693	\$262,200	\$72,507	38.2%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$58,505	\$50,000	\$(8,505)	(14.5)%
Appropriation for Contingencies	—	\$161,188	\$343,200	\$182,012	112.9%
Total Expenditures / Appropriations	—	\$219,693	\$393,200	\$173,507	79.0%
Net Financing Uses	—	\$219,693	\$393,200	\$173,507	79.0%
Revenue					
Licenses, Permits & Franchises	\$136,591	—	—	—	—%
Revenue from Use Of Money & Property	—	—	\$1,000	\$1,000	—%
Charges for Services	—	\$30,000	\$130,000	\$100,000	333.3%
Total Revenue	\$136,591	\$30,000	\$131,000	\$101,000	336.7%
Use of Fund Balance	\$(136,591)	\$189,693	\$262,200	\$72,507	38.2%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$189,693	\$262,200	\$72,507	38.2%
Use of Fund Balance	\$189,693	\$262,200	\$72,507	38.2%

Summary of Changes

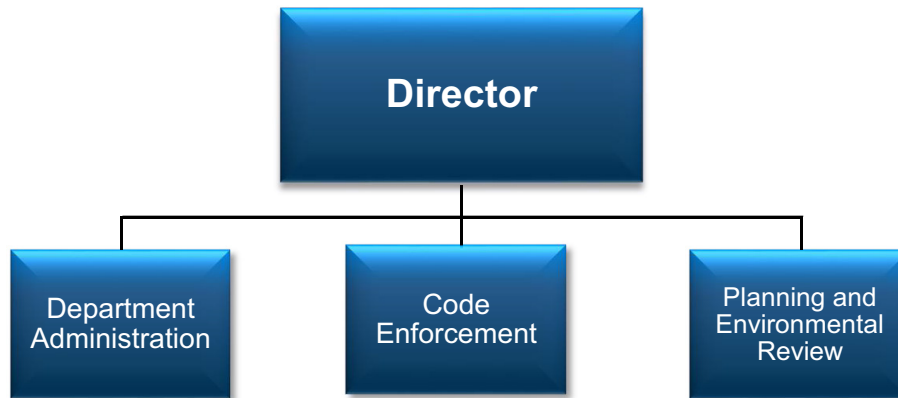
The Recommended Budget reflects a \$173,507 (79.0%) increase in total appropriations, \$101,000 (336.7%) increase in revenues, and \$72,507 (38.2%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

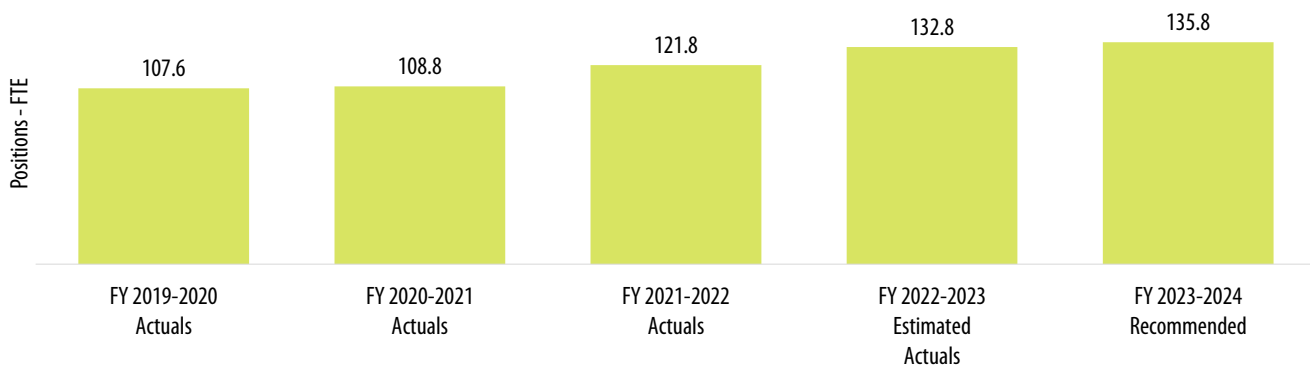
- Increase in the appropriation for contingencies.
- Decrease in intra-fund transfers to the Animal Care Services operating budget unit (BU 3220800).

The increase in revenues is due to an anticipated increase in the service fee revenues based on prior year receipts.

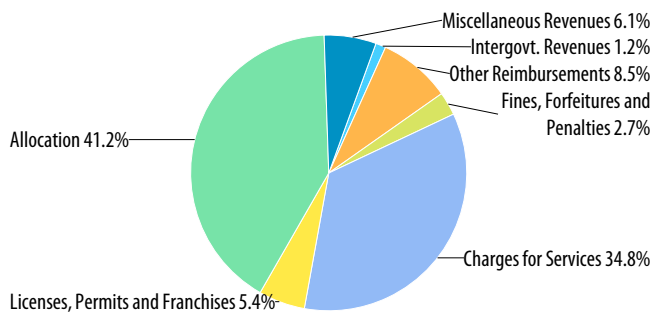
Community Development Department Structure Troy Givans, Director



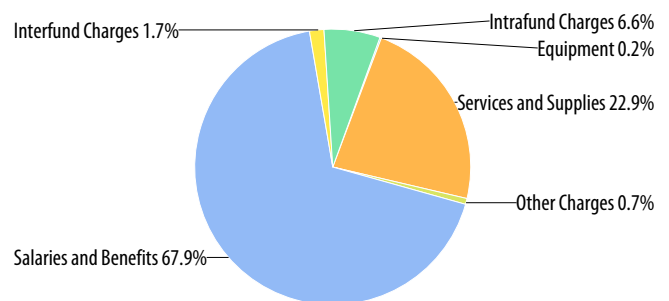
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

Community Development provides leadership, land development, and code compliance services. These services include maintaining and updating the Sacramento County General Plan and Development Code, ensuring compliance with County code and development requirements, investigating code violations, preparing and processing environmental documents, development process management and providing administrative support to the Department of Community Development. This budget unit consists of the following programs:

- DCD-Code Enforcement
- DCD-Planning and Environmental Review
- Development Services
- Office of the Director and Administration

Goals

- Align department policies and procedures to provide streamlined administrative support to the department.
- Assist with improving the physical, social, and economic health of communities by proactively educating and engaging residents in code compliance efforts.
- Complete the Community-wide Climate Action Plan.

Accomplishments

- The Code Enforcement Division began providing Refugee trainings throughout Sacramento County, partnering with the Sheriff and District Attorney Offices in Fall 2022. Trainings provide information to students on what Code Enforcement does and how to contact Code Enforcement if assistance is needed. To date, 100 trainings have occurred. This forum is used to train new officers to speak before crowds and become better public speakers.
- The Planning and Environmental Review Division completed an update to the Housing Trust Fund (HTF) ordinance, including a fee update and indexing the fee to ensure annual updates. This was the first update to the HTF since the early 1990s, and the HTF fees will provide much needed revenue to produce affordable housing.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
DCD-Code Enforcement	\$9,434,474	\$11,043,461	\$11,785,232	\$741,771	6.7%
DCD-Planning and Environmental Review	\$11,125,719	\$14,912,129	\$14,524,896	\$(387,233)	(2.6)%
Development Services	\$(6)	—	\$851,726	\$851,726	—%
Office of the Director and Administration	\$(1)	\$2,496,767	\$2,586,952	\$90,185	3.6%
Total Expenditures / Appropriations	\$20,560,186	\$28,452,357	\$29,748,806	\$1,296,449	4.6%
Total Reimbursements	\$(481,057)	\$(2,899,591)	\$(3,072,249)	\$(172,658)	6.0%
Net Financing Uses	\$20,079,130	\$25,552,766	\$26,676,557	\$1,123,791	4.4%
Total Revenue	\$12,920,296	\$14,870,933	\$14,666,063	\$(204,870)	(1.4)%
Net County Cost	\$7,158,834	\$10,681,833	\$12,010,494	\$1,328,661	12.4%
Positions	121.8	132.8	135.8	3.0	2.3%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$14,098,238	\$19,050,728	\$20,205,340	\$1,154,612	6.1%
Services & Supplies	\$4,627,866	\$6,827,927	\$6,826,215	\$(1,712)	(0.0)%
Other Charges	\$41,166	\$125,000	\$204,750	\$79,750	63.8%
Equipment	—	\$55,000	\$55,000	\$(0)	—%
Interfund Charges	\$693,503	\$504,127	\$504,545	\$418	0.1%
Intrafund Charges	\$1,099,414	\$1,889,575	\$1,952,956	\$63,381	3.4%
Total Expenditures / Appropriations	\$20,560,186	\$28,452,357	\$29,748,806	\$1,296,449	4.6%
Intrafund Reimbursements Between Programs	—	\$(579,561)	\$(597,177)	\$(17,616)	3.0%
Other Reimbursements	\$(481,057)	\$(2,320,030)	\$(2,475,072)	\$(155,042)	6.7%
Total Reimbursements	\$(481,057)	\$(2,899,591)	\$(3,072,249)	\$(172,658)	6.0%
Net Financing Uses	\$20,079,130	\$25,552,766	\$26,676,557	\$1,123,791	4.4%
Revenue					
Licenses, Permits & Franchises	\$1,573,192	\$1,589,700	\$1,586,700	\$(3,000)	(0.2)%
Fines, Forfeitures & Penalties	\$855,850	\$800,000	\$800,000	—	—%
Intergovernmental Revenues	\$715,203	\$438,812	\$350,000	\$(88,812)	(20.2)%
Charges for Services	\$8,551,206	\$10,064,427	\$10,157,618	\$93,191	0.9%
Miscellaneous Revenues	\$1,224,845	\$1,977,994	\$1,771,745	\$(206,249)	(10.4)%
Total Revenue	\$12,920,296	\$14,870,933	\$14,666,063	\$(204,870)	(1.4)%
Net County Cost	\$7,158,834	\$10,681,833	\$12,010,494	\$1,328,661	12.4%
Positions	121.8	132.8	135.8	3.0	2.3%

Summary of Changes

The Recommended Budget reflects a \$1,296,449 (4.6%) increase in total appropriations, \$172,658 (6.0%) increase in reimbursements, \$204,870 (1.4%) decrease in revenues, and \$1,328,661 (12.4%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs, allocated cost increases, and adjustments to budgeted salary savings.
- Increases in charges from the Department of Finance for billing and collection services.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to costs associated with the Administrative Services division. Expenses for Administrative Services are reimbursed by other divisions in the Department of Community Development through department overhead charges.

The decrease in revenues is due to:

- A decrease in billable time for positions moving from the Planning and Environmental Review program to the new Development Services program.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Position counts have increased by 3.0 FTE from the prior year Adopted Budget due to:

- 3.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
DCD-Code Enforcement	283,970	—	—	283,970	2.0
DCD-Planning and Environmental Review	175,000	—	(50,000)	225,000	—
Development Services	161,700	—	—	161,700	—
Office of the Director and Administration	141,817	—	—	141,817	1.0

DCD-Code Enforcement

Program Overview

Code Enforcement investigates violations of housing, zoning and vehicle codes in the unincorporated Sacramento County. Staff tries to achieve voluntary compliance through notification and education. When necessary, legal procedures are used including boarding structures, removing junk and rubbish and junk vehicles, civil citations, criminal citations and demolition of dangerous buildings. The goal is to maintain and improve property values and the quality of life for residents, visitors and business owners.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$5,806,423	\$6,495,881	\$7,024,358	\$528,477	8.1%
Services & Supplies	\$2,442,917	\$3,088,092	\$3,229,490	\$141,398	4.6%
Other Charges	\$3,811	\$25,000	\$104,750	\$79,750	319.0%
Equipment	—	\$55,000	\$55,000	\$(0)	—%
Interfund Charges	\$693,503	\$498,105	\$498,401	\$296	0.1%
Intrafund Charges	\$487,819	\$881,383	\$873,233	\$(8,150)	(0.9)%
Total Expenditures / Appropriations	\$9,434,474	\$11,043,461	\$11,785,232	\$741,771	6.7%
Net Financing Uses	\$9,434,474	\$11,043,461	\$11,785,232	\$741,771	6.7%
Revenue					
Licenses, Permits & Franchises	\$1,453,063	\$1,467,700	\$1,467,700	—	—%
Fines, Forfeitures & Penalties	\$855,850	\$800,000	\$800,000	—	—%
Intergovernmental Revenues	\$415,093	\$51,672	—	\$(51,672)	(100.0)%
Charges for Services	\$1,494,162	\$1,637,000	\$1,637,000	—	—%
Miscellaneous Revenues	\$867,077	\$1,234,862	\$1,234,862	—	—%
Total Revenue	\$5,085,246	\$5,191,234	\$5,139,562	\$(51,672)	(1.0)%
Net County Cost	\$4,349,228	\$5,852,227	\$6,645,670	\$793,443	13.6%
Positions	53.0	54.0	56.0	2.0	3.7%

Summary of Changes

The Recommended Budget reflects a \$741,771 (6.7%) increase in total appropriations, \$51,672 (1.0%) decrease in revenues, and \$793,443 (13.6%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and an increase in allocated costs.

- Recommended growth detailed later in this section.

The decrease in revenues is due to the end of an agreement with the Department of Waste Management to pay Code Enforcement for the clean up of homeless encampments.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCD - Add 1.0 FTE Code Enforcement Officer I/II - Code Enforcement (1)					
	202,259	—	—	202,259	1.0
Add 1.0 FTE Code Enforcement Officer I/II position to assist with development and implementation of the Shopping Cart ordinance. Carts that are removed from businesses have the potential to create a public nuisance and/or a safety hazard. To begin deciphering what has already been completed and what still needs completion, Code Enforcement will have to review business license applications of all businesses in the County, which may or currently use shopping carts. Shopping cart retention plans will need to be reviewed and implemented. A part of this workload will include education and outreach to the businesses that do not yet have an approved shopping cart retention plan in place. Lastly, and only when necessary, Code Enforcement will begin enforcement against businesses that have not complied.					
DCD - Add 1.0 FTE Sr. Office Specialist - Code Enforcement					
	81,711	—	—	81,711	1.0
Add 1.0 FTE Senior Office Specialist position to support the administrative functions of the Code Enforcement Division. Functions of the Senior Office Specialist for Code Enforcement would vary, in that it would focus on technical duties such as case analysis and review, evaluating fees and collecting supporting documentation for code cases pending Lien Hearing, collecting and preparing statistical information from Accela, recordkeeping, data entry, and customer service. The expectation of this position would be to provide support for individual programs within Code Enforcement such as Homeless Initiatives, Shopping Cart Ordinance, Illegal Dumping, Edible Food Recovery, and Lien Hearings.					

DCD-Planning and Environmental Review

Program Overview

Planning and Environmental Review (PER) processes land use development applications; maintains and updates the Sacramento County General Plan and Development Code; implements the Tree Ordinance program; provides the general public with information, answers and resources concerning development requirements; reviews business licenses and building permits for compliance with zoning requirements; oversees private mining activities per state laws; reviews master plans for growth areas proposed by private development interests; prepares and processes environmental documents pursuant to the California Environmental Quality Act (CEQA) including mitigation monitoring and reporting and, when appropriate, the National Environmental Policy Act; and participates in the South Sacramento Habitat Conservation Plan including the issuance of incidental take permits.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$8,291,815	\$10,573,411	\$10,268,921	\$(304,490)	(2.9)%
Services & Supplies	\$2,184,955	\$3,250,975	\$3,113,142	\$(137,833)	(4.2)%
Other Charges	\$37,355	\$100,000	\$100,000	—	—%
Interfund Charges	—	\$6,022	\$6,144	\$122	2.0%
Intrafund Charges	\$611,594	\$981,721	\$1,036,689	\$54,968	5.6%
Total Expenditures / Appropriations	\$11,125,719	\$14,912,129	\$14,524,896	\$(387,233)	(2.6)%
Other Reimbursements	\$(481,057)	\$(476,600)	\$(659,568)	\$(182,968)	38.4%
Total Reimbursements	\$(481,057)	\$(476,600)	\$(659,568)	\$(182,968)	38.4%
Net Financing Uses	\$10,644,663	\$14,435,529	\$13,865,328	\$(570,201)	(3.9)%
Revenue					
Licenses, Permits & Franchises	\$120,128	\$122,000	\$119,000	\$(3,000)	(2.5)%
Intergovernmental Revenues	\$300,110	\$379,066	\$350,000	\$(29,066)	(7.7)%
Charges for Services	\$7,057,044	\$8,396,927	\$8,490,118	\$93,191	1.1%
Miscellaneous Revenues	\$357,768	\$743,132	\$536,883	\$(206,249)	(27.8)%
Total Revenue	\$7,835,050	\$9,641,125	\$9,496,001	\$(145,124)	(1.5)%
Net County Cost	\$2,809,613	\$4,794,404	\$4,369,327	\$(425,077)	(8.9)%
Positions	56.8	66.8	63.8	(3.0)	(4.5)%

Summary of Changes

The Recommended Budget reflects a \$387,233 (2.6%) decrease in total appropriations, \$182,968 (38.4%) increase in reimbursements, \$145,124 (1.5%) decrease in revenues, and \$425,077 (8.9%) decrease in Net County Cost from the prior year Adopted Budget.

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

The net decrease in total appropriations is primarily due to:

- The shift of 3.0 FTE Principal Planners and other costs from this program to the new Development Services program.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to cost recovery for cartography support provided to other County departments.

The decrease in revenues is primarily due to:

- Decreased activity in housing and plan checking activities.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCD - Accela Upgrades - PER					
	75,000	—	—	75,000	—
One-time funding for Accela upgrades for PER Division related to the Development Review Process Assessment. Accela improvements are necessary to facilitate regular financial reporting on projects, track and report projects' status to internal and external customers, more efficiently track development in specific geographic areas of the County, and improve annual housing metrics reporting					
DCD - Fee Study - PER					
	100,000	—	—	100,000	—
One-time funding for a comprehensive Fee Study. PER's fee schedule has not been comprehensively updated since 2010. A comprehensive fee study would validate application fees for a variety of application types, establish an appropriate South Sacramento Habitat Conservation Plan application fee, and potentially adjust the fee schedule based on an appropriate index.					
DCD - Funding for South Sacramento Habitat Conservation Program Application Processing - PER					
	—	—	(50,000)	50,000	—
One-time funding for staff costs associated with South Sacramento Habitat Conservation Program application processing. FY2022-23 budget did not have ample funding for application processing.					

Development Services

Program Overview

The **Development Services** program was added to the budget in FY 2023-24. Development Services shepherds projects through the Development Review Process from the pre-application stage to issuance of the certificate of occupancy, acts as the single point of contact between the applicant and County staff while advocating for the projects.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	—	—	\$659,417	\$659,417	—%
Services & Supplies	\$(6)	—	\$184,092	\$184,092	—%
Intrafund Charges	—	—	\$8,217	\$8,217	—%
Total Expenditures / Appropriations	\$(6)	—	\$851,726	\$851,726	—%
Net Financing Uses	\$(6)	—	\$851,726	\$851,726	—%
Net County Cost	\$(6)	—	\$851,726	\$851,726	—%
Positions	—	—	3.0	3.0	—%

Summary of Changes

The Recommended Budget reflects an \$851,726 (new) increase in total appropriations and Net County Cost from the prior year Adopted Budget.

The increase in total appropriations and Net County Cost is due to:

- The creation of the new Development Services program, resulting in the shift of 3.0 FTE Principal Planner positions and associated costs from the Planning and Environmental Review program to this newly budgeted program.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCD - Accela Upgrades - Development Services					
	25,000	—	—	25,000	—
One-time funding for Accela upgrades for Development Services Division related to the Development Review Process Assessment. Accela improvements are necessary to facilitate regular financial reporting on projects, track and report projects' status to internal and external customers, more efficiently track development in specific geographic areas of the County, and improve annual housing metrics reporting.					
DCD - Customer Service and Accela Training - Development Services					
	125,000	—	—	125,000	—
Funding for an increase in professional services to provide Countywide customer service and Accela training. Funding will be used to scope/develop training programs.					
DCD - Supplies for Development Process Managers - Development Services					
	11,700	—	—	11,700	—
Funding for supplies for Development Process Managers. Supplies were not budgeted when positions were added to the Department in FY 2022-23.					

Office of the Director and Administration

Program Overview

The **Office of the Director and Administration** provides management, leadership, and administrative support to the Department of Community Development.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	—	\$1,981,436	\$2,252,644	\$271,208	13.7%
Services & Supplies	\$(1)	\$488,860	\$299,491	\$(189,369)	(38.7)%
Intrafund Charges	—	\$26,471	\$34,817	\$8,346	31.5%
Total Expenditures / Appropriations	\$(1)	\$2,496,767	\$2,586,952	\$90,185	3.6%
Total Reimbursements between Programs		\$(579,561)	\$(597,177)	\$(17,616)	3.0%
Other Reimbursements	—	\$(1,843,430)	\$(1,815,504)	\$27,926	(1.5)%
Total Reimbursements	—	\$(2,422,991)	\$(2,412,681)	\$10,310	(0.4)%
Net Financing Uses	\$(1)	\$73,776	\$174,271	\$100,495	136.2%
Revenue					
Intergovernmental Revenues	—	\$8,074	—	\$(8,074)	(100.0)%
Charges for Services	—	\$30,500	\$30,500	—	—%
Total Revenue	—	\$38,574	\$30,500	\$(8,074)	(20.9)%
Net County Cost	\$(1)	\$35,202	\$143,771	\$108,569	308.4%
Positions	12.0	12.0	13.0	1.0	8.3%

Summary of Changes

The Recommended Budget reflects a \$90,185 (3.6%) increase in total appropriations, \$10,310 (0.4%) decrease in reimbursements, \$8,074 (20.9%) decrease in revenues, and \$108,569 (308.4%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases in negotiated personnel costs, partially offset by the shifting of several allocated costs to the other programs.
- Recommended growth detailed later in this section.

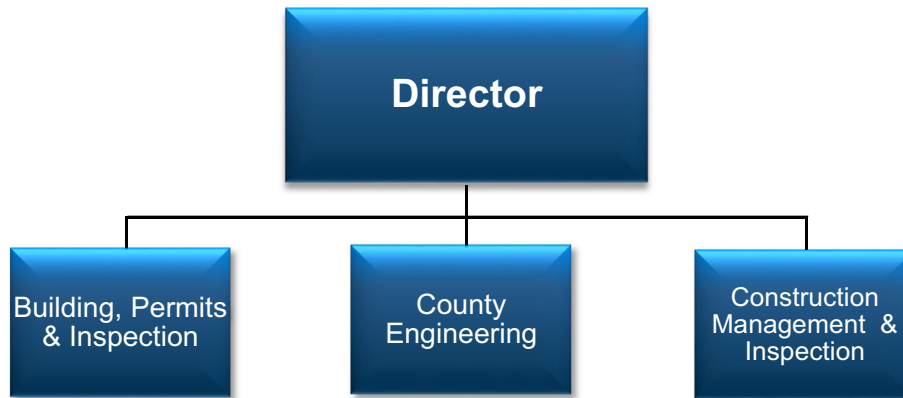
The decrease in reimbursements is due to a net decrease in overhead costs being charged to the other programs.

The increase in revenues is primarily due to the increase in Planning Service Fees and Plan Checking Fees.

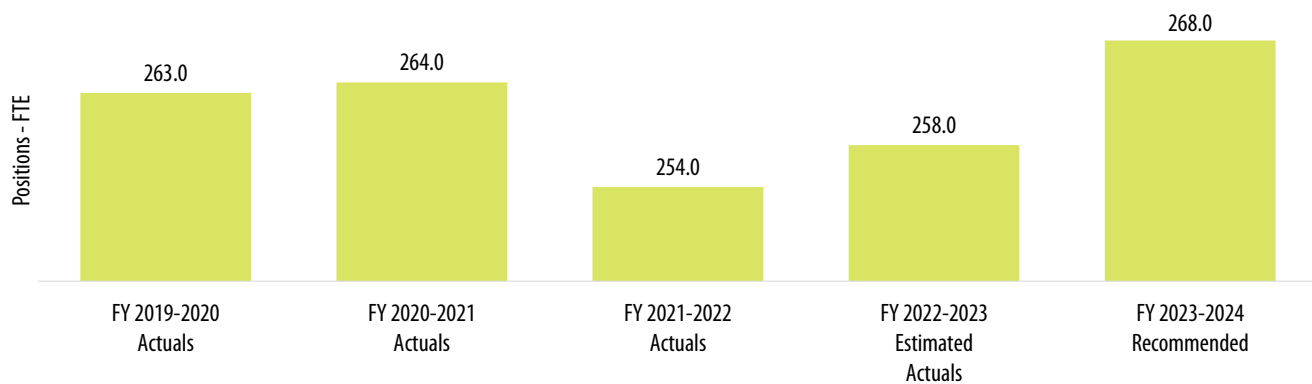
Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCD - Add 1.0 FTE Administrative Services Officer 2 - Administration					
	141,817	—	—	141,817	1.0
Add 1.0 FTE Administrative Services Officer 2 position to perform budgetary and administrative duties for the Planning and Environmental Review Division and the new Development Services Division.					

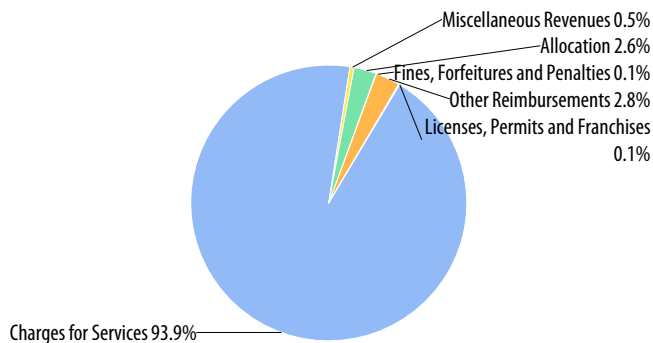
Development and Code Services
Department Structure
Troy Givans, Director



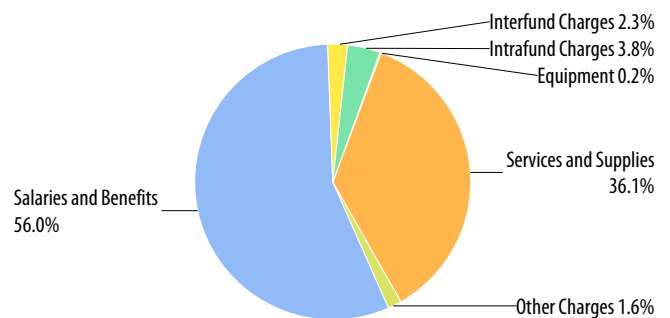
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

Development and Code Services provides various services to support building and development activities, and to ensure projects are constructed in accordance to California building codes, plans, specifications, and County standards. Services include issuing building permits, plan review, inspections, development fee calculations, surveying, and mapping. The divisions in this budget unit assist property owners, as well as the building community, with development projects and understanding the applicable laws and codes. This budget unit includes the following programs:

- DCS-Building Permits & Inspection (BPI)
- DCS-Construction Management & Inspection (CMID)
- DCS-County Engineering

This Budget Unit is administered under the Department of Community Development (5720000).

Goals

- To provide a construction management and inspection system that delivers consistent and efficient contract administration, inspections, information and assistance to customers.
- To implement a new and more user friendly Electronic Document Review (EDR) system.
- To provide accurate and timely review of land division maps and site improvement plans as well as land development information.

Accomplishments

- BPI has implemented two separate programs to automate permit issuance.
 - EZ Permits is a platform that allows for automated permit issuance for simple single-trade projects such as electrical panel change-out, re-roof projects, HVAC and water heater replacement, sewer repair or replacement projects. The applicants are able to obtain a permit online with no interaction with BPI staff.
 - CalApp is a permit application that was developed by the DOE and that has been modified for California. The California version was authorized by Senate Bill 129. The program is providing grant funding for implementation. BPI has implemented the automated solar permit program and has been approved for grant funding to offset the cost of implementation.
- CMID participated in multiple projects that were accepted by the Board of Supervisors as complete during this past year for Airports, Transportation, Waste Management and Recycling, General Services, Water Resources, and the Water Agency.
- Updated ESIPS (Electronic Submittal of Improvement Plans) to accommodate the Metro Air Park MAPTrack and Fastract projects to streamline the improvement plan review process for these special projects and to communicate to all plan checkers that these are prioritized projects.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
DCS - Administrative Services	\$1,559,119	—	—	—	—%
DCS - Building Permits & Inspection	\$18,599,018	\$22,960,433	\$24,569,602	\$1,609,169	7.0%
DCS - Construction Management and Inspection Division	\$24,246,648	\$27,265,848	\$38,119,839	\$10,853,991	39.8%
DCS - County Engineering	\$11,115,240	\$14,130,450	\$15,232,886	\$1,102,436	7.8%
SIPS	\$(12)	—	—	—	—%
Total Expenditures / Appropriations	\$55,520,014	\$64,356,731	\$77,922,327	\$13,565,596	21.1%
Total Reimbursements	\$(3,947,588)	\$(2,977,193)	\$(3,149,685)	\$(172,492)	5.8%
Net Financing Uses	\$51,572,426	\$61,379,538	\$74,772,642	\$13,393,104	21.8%
Total Revenue	\$51,257,956	\$58,469,794	\$72,771,837	\$14,302,043	24.5%
Net County Cost	\$(12)	—	—	—	—%
Use of Fund Balance	\$314,481	\$2,909,744	\$2,000,805	\$(908,939)	(31.2)%
Positions	254.0	258.0	268.0	10.0	3.9%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$35,431,981	\$40,257,652	\$43,657,252	\$3,399,600	8.4%
Services & Supplies	\$(12)	—	—	—	—%
Services & Supplies	\$16,121,075	\$18,695,030	\$28,101,941	\$9,406,911	50.3%
Other Charges	\$435,842	\$781,686	\$1,259,624	\$477,938	61.1%
Equipment	\$62,494	\$143,800	\$123,700	\$(20,100)	(14.0)%
Interfund Charges	—	\$1,843,430	\$1,815,504	\$(27,926)	(1.5)%
Intrafund Charges	\$3,468,635	\$2,635,133	\$2,964,306	\$329,173	12.5%
Total Expenditures / Appropriations	\$(12)	—	—	—	—%
Total Expenditures / Appropriations	\$55,520,026	\$64,356,731	\$77,922,327	\$13,565,596	21.1%
Intrafund Reimbursements Between Programs	\$(2,170,544)	\$(1,026,422)	\$(957,557)	\$68,865	(6.7)%
Other Reimbursements	\$(1,777,044)	\$(1,950,771)	\$(2,192,128)	\$(241,357)	12.4%
Total Reimbursements	\$(3,947,588)	\$(2,977,193)	\$(3,149,685)	\$(172,492)	5.8%
Net Financing Uses	\$(12)	—	—	—	—%
Net Financing Uses	\$51,572,438	\$61,379,538	\$74,772,642	\$13,393,104	21.8%
Revenue					
Licenses, Permits & Franchises	\$71,622	\$86,000	\$86,000	—	—%
Fines, Forfeitures & Penalties	\$174,588	\$54,640	\$52,640	\$(2,000)	(3.7)%
Revenue from Use Of Money & Property	\$(7,615)	—	—	—	—%
Intergovernmental Revenues	\$247,288	\$155,017	—	\$(155,017)	(100.0)%
Charges for Services	\$50,377,139	\$57,797,760	\$72,256,820	\$14,459,060	25.0%
Miscellaneous Revenues	\$393,935	\$376,377	\$376,377	—	—%
Other Financing Sources	\$1,000	—	—	—	—%
Total Revenue	\$51,257,956	\$58,469,794	\$72,771,837	\$14,302,043	24.5%
Net County Cost	\$(12)	—	—	—	—%
Use of Fund Balance	\$314,481	\$2,909,744	\$2,000,805	\$(908,939)	(31.2)%
Positions	254.0	258.0	268.0	10.0	3.9%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$2,909,744	\$2,400,522	\$(509,222)	(17.5)%
Reserve Release	—	\$429,661	\$429,661	—%
Provision for Reserve	—	\$(829,378)	\$(829,378)	—%
Use of Fund Balance	\$2,909,744	\$2,000,805	\$(908,939)	(31.2)%

Summary of Changes

The Recommended Budget reflects a \$13,565,596 (21.1%) increase in total appropriations, \$172,492 (5.8%) increase in reimbursements, \$14,302,043 (24.5%) increase in revenues, and \$908,939 (31.2%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs, allocated cost increases, and adjustments to budgeted salary savings.
- Increases in software for Microsoft 365 and information technology support.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net increase in reimbursements is due to a net increase in department/division overhead costs, partially offset by no longer receiving a reimbursement for the Hazel Avenue Service Center due to a move.

The increase in revenues is due to:

- Increases in expenditures and projects related to the Airport and American Rescue Plan Act projects. The divisions in this budget unit are fully cost recovered by customer billings; therefore, revenues are budgeted to match expenses (less fund balance). Labor rates are set and monitored to ensure cost recovery.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

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

- Construction Management and Inspection Division reserve has increased \$399,717.

Position counts have increased by 10.0 FTE from the prior year Adopted Budget due to:

- 10.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCS - Building Permits & Inspection	104,410	—	104,410	—	—
DCS - Construction Management and Inspection Division	9,593,176	—	9,593,176	—	7.0
DCS - County Engineering	348,656	—	378,214	(29,558)	3.0

DCS - Administrative Services

Program Overview

The **DCS – Administrative Services** program of Development and Code Services was moved to the Community Development budget unit as part of the September 2021 Department of Community Development reorganization.

FOR INFORMATION ONLY

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,261,262	—	—	—	—%
Services & Supplies	\$297,857	—	—	—	—%
Total Expenditures / Appropriations	\$1,559,119	—	—	—	—%
Total Reimbursements between Programs		—	—	—	—%
Other Reimbursements	\$(210,023)	—	—	—	—%
Total Reimbursements	\$(1,519,774)	—	—	—	—%
Net Financing Uses	\$39,345	—	—	—	—%
Revenue					
Intergovernmental Revenues	\$7,608	—	—	—	—%
Charges for Services	\$45,578	—	—	—	—%
Total Revenue	\$53,186	—	—	—	—%
Use of Fund Balance	\$(13,841)	—	—	—	—%

DCS - Building Permits & Inspection

Program Overview

DCS – Building Permits and Inspection provides inspection, plan review and permit issuance for all private construction in the County.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$11,598,718	\$14,584,001	\$15,783,085	\$1,199,084	8.2%
Services & Supplies	\$5,466,434	\$6,507,049	\$7,151,066	\$644,017	9.9%
Other Charges	\$273,088	\$329,617	\$189,918	\$(139,699)	(42.4)%
Interfund Charges	—	\$673,420	\$648,855	\$(24,565)	(3.6)%
Intrafund Charges	\$1,260,778	\$866,346	\$796,678	\$(69,668)	(8.0)%
Total Expenditures / Appropriations	\$18,599,018	\$22,960,433	\$24,569,602	\$1,609,169	7.0%
Other Reimbursements	\$(154,788)	\$(157,099)	—	\$157,099	(100.0)%
Total Reimbursements	\$(154,788)	\$(157,099)	—	\$157,099	(100.0)%
Net Financing Uses	\$18,444,230	\$22,803,334	\$24,569,602	\$1,766,268	7.7%
Revenue					
Fines, Forfeitures & Penalties	\$1,707	—	—	—	—%
Revenue from Use Of Money & Property	\$(2,973)	—	—	—	—%
Intergovernmental Revenues	\$94,635	\$54,901	—	\$(54,901)	(100.0)%
Charges for Services	\$18,259,358	\$22,677,064	\$24,405,273	\$1,728,209	7.6%
Miscellaneous Revenues	\$56,989	\$41,200	\$41,200	—	—%
Total Revenue	\$18,409,717	\$22,773,165	\$24,446,473	\$1,673,308	7.3%
Use of Fund Balance	\$34,514	\$30,169	\$123,129	\$92,960	308.1%
Positions	101.0	102.0	102.0	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$30,169	\$123,129	\$92,960	308.1%
Use of Fund Balance	\$30,169	\$123,129	\$92,960	308.1%

Summary of Changes

The Recommended Budget reflects a \$1,609,169 (7.0%) increase in total appropriations, \$157,099 (100.0%) decrease in reimbursements, \$1,673,308 (7.3%) increase in revenues, and \$92,960 (308.1%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and increases in allocated costs.
- An increases in charges from the Department of Finance for billing and collections services.
- Recommended growth detailed later in this section.

The decrease in reimbursements is due to no longer leasing the Hazel facility in the East County.

The increase in revenues is due to:

- Increases in expenditures. The divisions in this budget unit are fully cost recovered by customer billings; therefore, revenues are budgeted to match expenses (less fund balance). Labor rates are set and monitored to ensure cost recovery.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
Electronic Software Transfer - BPI					
	8,750	—	8,750	—	—
One-time purchase of Electronic Transfer Software to provide required information to the Assessor’s Office. This request will be funded with project revenue.					
Fee Study - BPI					
	50,000	—	50,000	—	—
One-time funding from project revenues to increase Professional Services appropriations to complete a comprehensive Building Permits Fee Study This funding will be used to pay for consultant services. This request will be funded with project revenue.					
Reallocation of 6.0 FTE Building Inspector I Limited Term Positions to Permanent Positions - BPI					
	—	—	—	—	—
Reallocate 6.0 FTE Building Inspector 1 - Limited Term positions to Building Inspector 1 – Permanent positions. These positions are in the process of being filled and the current workload is anticipated to continue into the future, supporting the conversion of these positions from Limited Term to Permanent.					
Selectron Interactive Voice Response (IVR) Scheduler ñ BPI					
	45,660	—	45,660	—	—
One-time funding to purchase Selectron Voice Permits IVR Text Scheduler. This funding will allow customers to schedule inspections 24 hours a day via text and automated calls. This request will be funded with project revenue.					

DCS - Construction Management and Inspection Division

Program Overview

DCS – Construction Management and Inspection Division ensures that contractors construct public buildings in accordance with approved plans and specifications. The materials testing laboratory handles testing and verification of construction materials and processes used in construction of public improvements.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$16,209,956	\$17,925,850	\$19,743,758	\$1,817,908	10.1%
Services & Supplies	\$6,447,475	\$6,959,226	\$15,236,676	\$8,277,450	118.9%
Other Charges	\$115,559	\$317,513	\$987,426	\$669,913	211.0%
Equipment	\$61,759	\$100,300	\$53,700	\$(46,600)	(46.5)%
Interfund Charges	—	\$565,234	\$569,483	\$4,249	0.8%
Intrafund Charges	\$1,411,899	\$1,397,725	\$1,528,796	\$131,071	9.4%
Total Expenditures / Appropriations	\$24,246,648	\$27,265,848	\$38,119,839	\$10,853,991	39.8%
Total Reimbursements between Programs		\$(161,422)	\$(185,557)	\$(24,135)	15.0%
Other Reimbursements	\$(1,023,516)	\$(1,301,365)	\$(1,409,417)	\$(108,052)	8.3%
Total Reimbursements	\$(1,176,195)	\$(1,462,787)	\$(1,594,974)	\$(132,187)	9.0%
Net Financing Uses	\$23,070,454	\$25,803,061	\$36,524,865	\$10,721,804	41.6%
Revenue					
Fines, Forfeitures & Penalties	\$123,298	\$14,840	\$14,840	—	—%
Intergovernmental Revenues	\$113,232	\$79,123	—	\$(79,123)	(100.0)%
Charges for Services	\$22,774,266	\$24,043,930	\$35,310,272	\$11,266,342	46.9%
Miscellaneous Revenues	\$822	—	—	—	—%
Other Financing Sources	\$1,000	—	—	—	—%
Total Revenue	\$23,012,618	\$24,137,893	\$35,325,112	\$11,187,219	46.3%
Use of Fund Balance	\$57,836	\$1,665,168	\$1,199,753	\$(465,415)	(28.0)%
Positions	113.0	113.0	120.0	7.0	6.2%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,665,168	\$1,599,470	\$(65,698)	(3.9)%
Reserve Release	—	\$429,661	\$429,661	—%
Provision for Reserve	—	\$(829,378)	\$(829,378)	—%
Use of Fund Balance	\$1,665,168	\$1,199,753	\$(465,415)	(28.0)%

Summary of Changes

The Recommended Budget reflects a \$10,853,991 (39.8%) increase in total appropriations, \$132,187 (9.0%) increase in reimbursements, \$11,187,219 (46.3%) increase in revenues, and \$465,415 (28.0%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and increases in allocated costs.
- An increase in charges from the Department of Finance for billing and collections services.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to increases in Division overhead allocations resulting from an overall increase in costs.

The increases in revenues is due to:

- Increases in expenditures. The divisions in this budget unit are fully cost recovered by customer billings; therefore, revenues are budgeted to match expenses (less fund balance). Labor rates are set and monitored to ensure cost recovery.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Add 1.0 FTE Building Inspector 2 (Limited Term) - CMID					
	234,183	—	234,183	—	1.0
Add 1.0 FTE Building Inspector II position (Limited Term) for the County Owned Building and Facilities (COBF) section within CMID. Position costs will be funded through projects and will be required for the duration of the County ARPA projects, which are to be completed in 2025.					
Add 1.0 FTE Construction Inspection Supervisor - CMID					
	233,393	—	233,393	—	1.0
Add 1.0 FTE Construction Inspection Supervisor position for the CMID Airports Section. Position costs will be ongoing and funded through projects.					

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
Add 1.0 FTE Construction Management Specialist - CMID					
	222,961	—	222,961	—	1.0
Add 1.0 FTE Construction Management Specialist position to provide the necessary technical support to the resident engineers and construction managers that will oversee the SMF Forward and Harvest Water programs. Position costs will be ongoing and funded through projects.					
Add 1.0 FTE Construction Management Supervisor - CMID					
	251,234	—	251,234	—	1.0
Add 1.0 FTE Construction Management Supervisor position to provide the necessary construction contract administration and project management for SMF Forward and Harvest Water programs. Position costs will be ongoing and funded through projects.					
Add 1.0 FTE Engineering Technician Level 2 - CMID					
	106,150	—	106,150	—	1.0
Add 1.0 FTE Engineering Technician Level 2 position for CMID Material Testing Lab. Position cost will be ongoing and funded through projects.					
Add 2.0 FTE Construction Inspector (Limited Term) - CMID					
	458,381	—	458,381	—	2.0
Add 2.0 FTE Construction Inspector position (Limited Term) to serve multiple sections in CMID, including the Private Development, Encroachment Permit, and Transportation sections. Position costs will be funded through projects and will be required for the duration of the SFM Forward and Harvest Water projects.					
Contract Increase - CMID					
	7,000,000	—	7,000,000	—	—
One-time funding from project revenues to increase 71J Contracts amounts for consulting services to meet the County's construction management and inspection needs. This funding will be for contract services related to SFM Forward and Harvest Water projects. These contracts will require separate Board approval.					
Ergonomic Office Furniture - CMID					
	35,000	—	35,000	—	—
One-time funding from project revenues to update broken and outdated furniture in Suite D.					
Material Lab New Construction Trailer - CMID					
	100,000	—	100,000	—	—
One-time funding from reserves to purchase a new office trailer to replace the old one, to provide a safe and healthy work environment for staff, minimize costly maintenance and rehab, plus protect existing furnishings and office equipment.					
Material Lab Trailer Equipment and Furniture - CMID					
	40,000	—	40,000	—	—
One-time funding from reserves to purchase cubicle, partitions, and work stations for the new Material Lab Trailer.					
Office Reconfiguration and Furniture at Goethe - CMID					
	500,000	—	500,000	—	—
One-time funding from reserves for Architectural Services Division labor and new furniture to condense all CMID staff into the facility at 9700 Goethe.					

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
Safety equipment and Personal Protective Equipment - CMID					
	12,750	—	12,750	—	—
One-time funding from project revenues to purchase new safety equipment and personal protective equipment for additional staff.					
Three New Vehicles - CMID					
	301,374	—	301,374	—	—
Purchase three new vehicles for current and future/anticipated staff. Cost will be ongoing and funded through projects. Ongoing expense of \$62,124 and one-time expense to purchase vehicles of total \$239,250.					
Uniform and Personal Protective Equipment - CMID					
	11,950	—	11,950	—	—
One-time funding from project revenues to purchase uniform and personal protective equipment for vacant positions. Funding was inadvertently omitted when the positions were added.					
Vehicle Equipment - CMID					
	85,800	—	85,800	—	—
One-time funding for purchase of first-aid kits for all CMID fleet vehicles as required by Cal/OSHA for the construction industry, and laptop mounts for existing vehicle fleet for field personnel. Costs are \$1,009 per vehicle, for 85 vehicles.					

DCS - County Engineering

Program Overview

DCS-County Engineering consists of three sections described below:

- Special Districts provides funding for a range of transportation, water, sewer, and drainage capital improvements, landscape maintenance, library facilities, and Sheriff services.
- Site Improvements and Permits reviews and approves improvement plans; assists property owners and developers in subdividing property or constructing improvements; and provides internal support for County departments by reviewing building permits, calculating and assessing infrastructure, road and transit, sewer connection, drainage, and water connection fees. This program also serves the development community by providing copies of plans and specifications of County projects, processing encroachment permits for construction in the public right-of-way, and processing transportation permits for oversize loads.
- Surveys reviews and enforces conditions of approval for final and parcel maps to assure orderly land development in compliance with regulatory requirements; reviews records of survey and corner records to maintain records of property boundaries and survey monuments controlling the boundaries. This program is also responsible for surveying and mapping of county roads and other public facilities operated and maintained by the County, and to maintain a fair and accurate record of said surveys in support of maintenance, improvement and operation of said facilities.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$6,362,045	\$7,747,801	\$8,130,409	\$382,608	4.9%
Services & Supplies	\$3,909,308	\$5,228,755	\$5,714,199	\$485,444	9.3%
Other Charges	\$47,195	\$134,556	\$82,280	\$(52,276)	(38.9)%
Equipment	\$735	\$43,500	\$70,000	\$26,500	60.9%
Interfund Charges	—	\$604,776	\$597,166	\$(7,610)	(1.3)%
Intrafund Charges	\$795,958	\$371,062	\$638,832	\$267,770	72.2%
Total Expenditures / Appropriations	\$11,115,240	\$14,130,450	\$15,232,886	\$1,102,436	7.8%
Total Reimbursements between Programs		\$(865,000)	\$(772,000)	\$93,000	(10.8)%
Other Reimbursements	\$(388,718)	\$(492,307)	\$(782,711)	\$(290,404)	59.0%
Total Reimbursements	\$(1,096,831)	\$(1,357,307)	\$(1,554,711)	\$(197,404)	14.5%
Net Financing Uses	\$10,018,409	\$12,773,143	\$13,678,175	\$905,032	7.1%
Revenue					
Licenses, Permits & Franchises	\$71,622	\$86,000	\$86,000	—	—%
Fines, Forfeitures & Penalties	\$49,582	\$39,800	\$37,800	\$(2,000)	(5.0)%
Revenue from Use Of Money & Property	\$(4,642)	—	—	—	—%
Intergovernmental Revenues	\$31,813	\$20,993	—	\$(20,993)	(100.0)%
Charges for Services	\$9,297,936	\$11,076,766	\$12,541,275	\$1,464,509	13.2%
Miscellaneous Revenues	\$336,124	\$335,177	\$335,177	—	—%
Total Revenue	\$9,782,436	\$11,558,736	\$13,000,252	\$1,441,516	12.5%
Use of Fund Balance	\$235,973	\$1,214,407	\$677,923	\$(536,484)	(44.2)%
Positions	40.0	43.0	46.0	3.0	7.0%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,214,407	\$677,923	\$(536,484)	(44.2)%
Use of Fund Balance	\$1,214,407	\$677,923	\$(536,484)	(44.2)%

Summary of Changes

The Recommended Budget reflects a \$1,102,436 (7.8%) increase in total appropriations, \$197,404 (14.5%) increase in reimbursements, \$1,441,516 (12.5%) increase in revenues, and \$536,484 (44.2%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and increases in allocated costs.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to increases in Division overhead allocations resulting from an increase in total costs.

The increase in revenues is due to:

- Increase in expenditures. The divisions in this budget unit are fully cost recovered by customer billings; therefore, revenues are budgeted to match expenses (less fund balance). Labor rates are set and monitored to ensure cost recovery.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Add 1.0 FTE Engineering Aide - Surveys					
	82,249	—	82,249	—	1.0
Add 1.0 FTE Engineering Aide position funded through project revenue. The field office uses extra help to assist with the work that an aide would perform. The purpose of the Engineering Aide position is to help with survey work as well as Geographic Information Systems work for topography. This request will be funded with project revenue.					
Add 2.0 FTE Survey Tech Level 2 - Surveys					
	145,090	—	145,090	—	2.0
Add 2.0 FTE Survey Technician Level 2 positions to assist internal and field office staff on various survey work. Currently, the use of our extra help for these tasks has not been effective for service levels. These new positions are necessary as the workload is not sustainable with current staff resources and crews. This request will be funded with project revenue.					
Consulting Services Contract - Special Districts					
	54,000	—	54,000	—	—
One-time increase to the Professional Services budget due to the position vacancies. This request is funded through project revenue.					
Data Collectors - Surveys					
	35,000	—	35,000	—	—
One-time funding for one Total Data station and four data collectors for use in the field due to an increase in projects. Currently, the division has one station and two data collectors but needs an additional data station and data collectors to keep up with the workload. This request will be funded through project revenue.					
Reallocate Sr. Engineer to Sr. Planner - Special Districts					
	(29,558)	—	—	(29,558)	—
Reallocate 1.0 FTE Sr. Engineer to a Sr. Planner to provide an urban planning perspective within the Special Districts Unit.					
Supplies and Services - Surveys					
	61,875	—	61,875	—	—
One-time funding from project revenues for additional supplies and services for the Surveys program within Community Development due to an increase in personnel, inflation for goods and services, and increases in software/hardware usage.					

Building Inspection

Budget Unit Functions & Responsibilities

The **Building Inspection** special revenue fund provides financing through building permit fees and direct charges for services delivered to ensure compliant privately-built structures within the Sacramento County Unincorporated Area. This Budget Unit is administered under the Department of Community Development (5720000).

Goals

- Ensure financing is available for division operations via fees and labor rates.
- Collect Building Permit fees as directed by the fee ordinance adopted by the Board of Supervisors.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Building Inspection	\$18,700,005	\$22,954,696	\$24,537,644	\$1,582,948	6.9%
Total Expenditures / Appropriations	\$18,700,005	\$22,954,696	\$24,537,644	\$1,582,948	6.9%
Net Financing Uses	\$18,700,005	\$22,954,696	\$24,537,644	\$1,582,948	6.9%
Total Revenue	\$19,616,624	\$17,749,621	\$19,188,714	\$1,439,093	8.1%
Use of Fund Balance	\$(916,618)	\$5,205,075	\$5,348,930	\$143,855	2.8%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$18,275,891	\$22,509,696	\$24,104,644	\$1,594,948	7.1%
Other Charges	\$424,114	\$445,000	\$433,000	\$(12,000)	(2.7)%
Total Expenditures / Appropriations	\$18,700,005	\$22,954,696	\$24,537,644	\$1,582,948	6.9%
Net Financing Uses	\$18,700,005	\$22,954,696	\$24,537,644	\$1,582,948	6.9%
Revenue					
Licenses, Permits & Franchises	\$19,349,428	\$17,384,780	\$18,601,714	\$1,216,934	7.0%
Fines, Forfeitures & Penalties	\$500	—	—	—	—%
Revenue from Use Of Money & Property	\$82,124	\$30,000	\$30,000	—	—%
Intergovernmental Revenues	\$53,530	\$50,000	\$50,000	—	—%
Charges for Services	\$123,501	\$276,341	\$498,500	\$222,159	80.4%
Miscellaneous Revenues	\$7,541	\$8,500	\$8,500	—	—%
Total Revenue	\$19,616,624	\$17,749,621	\$19,188,714	\$1,439,093	8.1%
Use of Fund Balance	\$(916,618)	\$5,205,075	\$5,348,930	\$143,855	2.8%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$5,205,075	\$4,081,370	\$(1,123,705)	(21.6)%
Reserve Release	—	\$1,267,560	\$1,267,560	—%
Use of Fund Balance	\$5,205,075	\$5,348,930	\$143,855	2.8%

Summary of Changes

The Recommended Budget reflects a \$1,582,948 (6.9%) increase in total appropriations, \$1,439,093 (8.1%) increase in revenues, and \$143,855 (2.8%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increased costs for technology upgrades, contracted services, and liability insurance.
- Implementation of development process improvements recommended in the Sacramento County Development Review Process Assessment.

The increase in revenues is due to increased permit activity associated with fees.

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

- Future Services reserve has decreased \$1,267,560.

Planning Environment-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Planning Environment – Restricted Revenues** budget unit was established in Fiscal Year (FY) 2022-23 and includes the Florin Vineyard Community Plan (FVCP) Reimbursement Fee. This fee was established in FY 2012-13 to collect reimbursement fees to recover the costs and studies for the preparation of the Florin Vineyard Community Plan. The reimbursement agreement allows the County of Sacramento to impose a fee on applicants seeking new entitlements within the area to recover the costs of preparing the FVCP. This budget does not reflect expenditure or revenue appropriations during the budget process due to the volatile nature of receiving fees; however, any fees received during the year will be appropriated through the Appropriation Adjustment Request process for Board of Supervisors approval.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Use of Fund Balance	—	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Use of Fund Balance	—	—	—	—	—%

Summary of Changes

This budget does not reflect expenditure or revenue appropriations during the budget process due to the volatile nature of receiving fees; however, any fees received during the year will be appropriated through the Appropriation Adjustment Request process for Board of Supervisors approval.

Affordability Fee

Budget Unit Functions & Responsibilities

The **Affordability Fee** is collected pursuant to Sacramento County Code Section 22.35.050 and used to purchase land for affordable housing, produce or substantially rehabilitate affordable units, or buy down Extremely Low Income units. The affordability fees collected are transferred to and administered by the Sacramento Housing and Redevelopment Agency (SHRA) who governs 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.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Affordability Fee	\$4,352,903	\$4,500,000	\$3,500,000	\$(1,000,000)	(22.2)%
Total Expenditures / Appropriations	\$4,352,903	\$4,500,000	\$3,500,000	\$(1,000,000)	(22.2)%
Net Financing Uses	\$4,352,903	\$4,500,000	\$3,500,000	\$(1,000,000)	(22.2)%
Total Revenue	\$3,914,931	\$4,085,069	\$3,500,000	\$(585,069)	(14.3)%
Use of Fund Balance	\$437,972	\$414,931	—	\$(414,931)	(100.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$4,352,903	\$4,500,000	\$3,500,000	\$(1,000,000)	(22.2)%
Total Expenditures / Appropriations	\$4,352,903	\$4,500,000	\$3,500,000	\$(1,000,000)	(22.2)%
Net Financing Uses	\$4,352,903	\$4,500,000	\$3,500,000	\$(1,000,000)	(22.2)%
Revenue					
Licenses, Permits & Franchises	\$3,906,312	\$4,085,069	\$3,500,000	\$(585,069)	(14.3)%
Revenue from Use Of Money & Property	\$8,619	—	—	—	—%
Total Revenue	\$3,914,931	\$4,085,069	\$3,500,000	\$(585,069)	(14.3)%
Use of Fund Balance	\$437,972	\$414,931	—	\$(414,931)	(100.0)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$414,931	—	\$(414,931)	(100.0)%
Use of Fund Balance	\$414,931	—	\$(414,931)	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$1,000,000 (22.2%) decrease in total appropriations, \$585,069 (14.3%) decrease in revenue, and \$414,931 (100.0%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations and revenue is due to a decrease in projected revenue from residential building permits with an affordable housing fee surcharge in the unincorporated areas of the County.

Fair Housing Services

Budget Unit Functions & Responsibilities

Fair Housing Services provides oversight of the fair housing services contract for unincorporated County residents and retirement liability payments for the Sacramento Regional Human Rights/ Fair Housing Commission. This Budget Unit is administered under the Department of Community Development (5720000).

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Fair Housing Services	\$145,953	\$228,067	\$226,342	\$(1,725)	(0.8)%
Total Expenditures / Appropriations	\$145,953	\$228,067	\$226,342	\$(1,725)	(0.8)%
Net Financing Uses	\$145,953	\$228,067	\$226,342	\$(1,725)	(0.8)%
Net County Cost	\$145,953	\$228,067	\$226,342	\$(1,725)	(0.8)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$96,687	\$168,725	\$167,000	\$(1,725)	(1.0)%
Other Charges	\$49,266	\$57,842	\$57,842	—	—%
Intrafund Charges	—	\$1,500	\$1,500	—	—%
Total Expenditures / Appropriations	\$145,953	\$228,067	\$226,342	\$(1,725)	(0.8)%
Net Financing Uses	\$145,953	\$228,067	\$226,342	\$(1,725)	(0.8)%
Net County Cost	\$145,953	\$228,067	\$226,342	\$(1,725)	(0.8)%

Summary of Changes

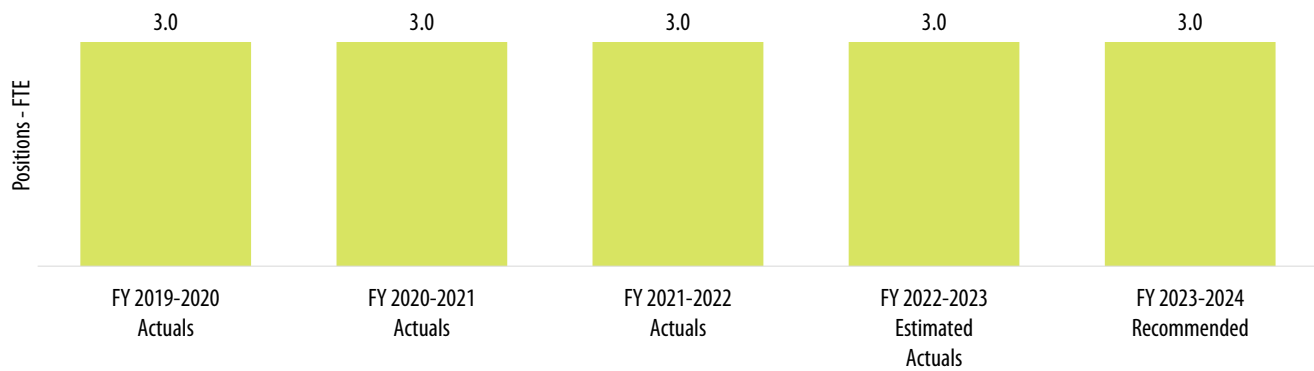
The Recommended Budget reflects a \$1,725 (0.8%) decrease in total appropriations and Net County Cost from the prior year Adopted Budget.

The decrease in total appropriations and Net County Cost is due to the decrease in contract payment services costs.

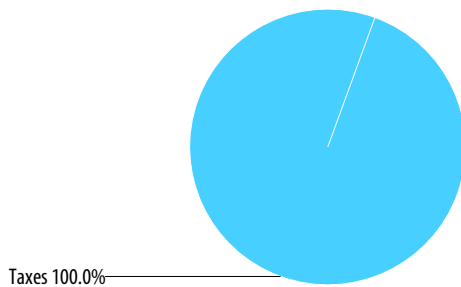
Connector Joint Powers Authority
Department Structure
Derek Minnema, Executive Director



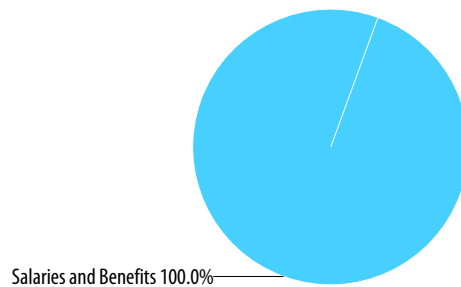
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The Capital Southeast **Connector Joint Powers Authority** was formed in December 2006 to plan and construct a proposed 35-mile roadway spanning from Interstate 5, south of Elk Grove, to Highway 50 in El Dorado County, just east of El Dorado Hills. The Connector will link communities in El Dorado and Sacramento Counties and the cities of Folsom, Rancho Cordova and Elk Grove, alleviating traffic congestion on Highway 50, Interstate 5 and State Route 99. The Connector is being planned to reduce the distance traveled and save time during rush hour, enabling drivers to use a more direct route for faster, safer travel. The County budget document reflects only the salary and benefit appropriations of the Connector Joint Powers Authority (JPA).

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Capital Southeast Connector JPA	\$707,719	\$748,420	\$786,042	\$37,622	5.0%
Total Expenditures / Appropriations	\$707,719	\$748,420	\$786,042	\$37,622	5.0%
Net Financing Uses	\$707,719	\$748,420	\$786,042	\$37,622	5.0%
Total Revenue	\$707,719	\$748,420	\$786,042	\$37,622	5.0%
Use of Fund Balance	—	—	—	—	—%
Positions	3.0	3.0	3.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$707,719	\$748,420	\$786,042	\$37,622	5.0%
Total Expenditures / Appropriations	\$707,719	\$748,420	\$786,042	\$37,622	5.0%
Net Financing Uses	\$707,719	\$748,420	\$786,042	\$37,622	5.0%
Revenue					
Taxes	\$707,719	—	\$786,042	\$786,042	—%
Revenue from Use Of Money & Property	—	\$748,420	—	\$(748,420)	(100.0)%
Total Revenue	\$707,719	\$748,420	\$786,042	\$37,622	5.0%
Use of Fund Balance	—	—	—	—	—%
Positions	3.0	3.0	3.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$37,622 (5.0%) increase in expenditures and revenues from the prior year Adopted Budget.

The increase in expenditures is primarily due to cost of living adjustments, deferred compensation increases, and increases in retirement costs; offset by an increase in sales tax revenue.

Cooperative Extension

Budget Unit Functions & Responsibilities

The **Cooperative Extension** extends information development from the University of California to enhance the quality of life and environmental and economic well being for the citizens of Sacramento County through research and education. Cooperative Extension has research support and organizational capacity in agriculture and natural resources, in family and consumer sciences, in community resources development, and in youth development.

Goals

- Assist the County to meet current and emerging needs for food production, sustainable and livable communities, healthy families, and public health and safety.
- Update and refine needs assessment of the current customer base through one-on-one consultations, surveys, and newsletters.
- Enhance awareness and delivery of extension research and programs through technology, presentations, reports, and informational brochures.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Cooperative Extension	\$436,120	\$490,745	\$548,126	\$57,381	11.7%
Total Expenditures / Appropriations	\$436,120	\$490,745	\$548,126	\$57,381	11.7%
Net Financing Uses	\$436,120	\$490,745	\$548,126	\$57,381	11.7%
Total Revenue	\$14,778	\$6,791	—	\$(6,791)	(100.0)%
Net County Cost	\$421,342	\$483,954	\$548,126	\$64,172	13.3%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$151,120	\$205,745	\$233,045	\$27,300	13.3%
Other Charges	\$285,000	\$285,000	\$315,000	\$30,000	10.5%
Intrafund Charges	—	—	\$81	\$81	—%
Total Expenditures / Appropriations	\$436,120	\$490,745	\$548,126	\$57,381	11.7%
Net Financing Uses	\$436,120	\$490,745	\$548,126	\$57,381	11.7%
Revenue					
Miscellaneous Revenues	\$14,778	\$6,791	—	\$(6,791)	(100.0)%
Total Revenue	\$14,778	\$6,791	—	\$(6,791)	(100.0)%
Net County Cost	\$421,342	\$483,954	\$548,126	\$64,172	13.3%

Summary of Changes

The Recommended Budget reflects a \$57,381 (11.7%) increase in total appropriations, \$6,791 (100.0%) decrease in revenues, and \$64,172 (13.3%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in base facility use charges and contributions to the University of California Cooperative Extension (UCCE).
- Recommended growth detailed later in this section.

The decrease in revenues is due to a decrease in one-time funding in the Cal-Fresh grant program.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Cooperative Extension	9,078	—	—	9,078	—

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
UCCE - Office Space	9,078	—	—	9,078	—

Approval office space expansion in a Bradshaw area facility that is owned by Sacramento County. As stipulated within the interlocal agreement with the County, the County provides office space for the Cooperative Extension employees as an in-kind contribution. This will accommodate the increase in staff for the Cooperative Extension program.

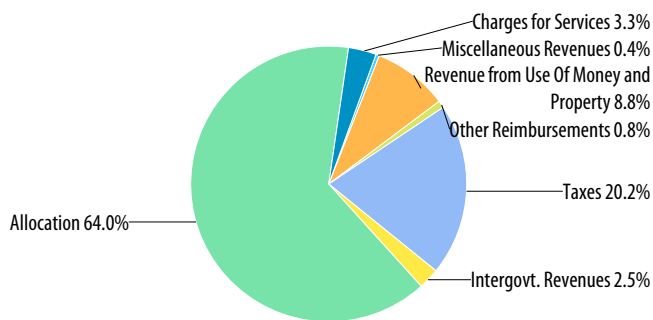
Carmichael Recreation And Park District



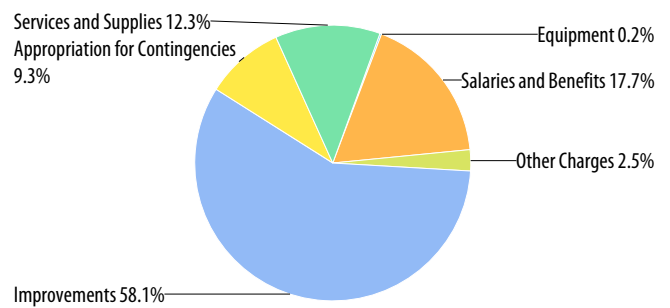
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Carmichael Recreation and Park District (CRPD)** is a dependent special district governed by a five member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors; the Board of Supervisors serve as the ex-officio directors of the District. The Carmichael Recreation and Park District provides park and recreation services for the 52,000 residents of the unincorporated area within portions of Carmichael and Fair Oaks, encompassing a 9.25 square mile area. Programs include:

- Carmichael Recreation and Park District
- Debt Service Series 2023 A-1
- Debt Service Series 2023 A-2
- Capital Projects Series 2023 A-1&2

Goals

- Encourage community involvement and responsibility through collaborative efforts and partnerships.
- Promote the usage of district facilities, programs and opportunities by all members of the community.
- Modernize, renovate and maintain the existing developed facilities and recreational areas.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Capital Project Series 2023 A-1&2	—	—	\$9,875,217	\$9,875,217	—%
Carmichael Recreation and Park District	\$4,415,748	\$7,396,111	\$6,407,422	\$(988,689)	(13.4)%
Debt Service Series 2023 A-1	—	—	\$405,281	\$405,281	—%
Debt Service Series 2023 A-2	—	—	\$1,027,794	\$1,027,794	—%
Total Expenditures / Appropriations	\$4,415,748	\$7,396,111	\$17,715,714	\$10,319,603	139.5%
Total Reimbursements	—	\$(31,705)	\$(147,693)	\$(115,988)	365.8%
Net Financing Uses	\$4,415,748	\$7,364,406	\$17,568,021	\$10,203,615	138.6%
Total Revenue	\$4,302,580	\$6,189,016	\$6,231,927	\$42,911	0.7%
Use of Fund Balance	\$113,168	\$1,175,390	\$11,336,094	\$10,160,704	864.5%
Positions	23.0	23.5	24.0	0.5	2.1%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,378,917	\$3,188,932	\$3,135,252	\$(53,680)	(1.7)%
Services & Supplies	\$1,742,860	\$2,238,379	\$2,179,477	\$(58,902)	(2.6)%
Other Charges	—	—	\$438,206	\$438,206	—%
Improvements	\$260,525	\$1,328,400	\$10,285,217	\$8,956,817	674.3%
Equipment	\$33,447	\$140,400	\$35,000	\$(105,400)	(75.1)%
Appropriation for Contingencies	—	\$500,000	\$1,642,562	\$1,142,562	228.5%
Total Expenditures / Appropriations	\$4,415,748	\$7,396,111	\$17,715,714	\$10,319,603	139.5%
Other Reimbursements	—	\$(31,705)	\$(147,693)	\$(115,988)	365.8%
Total Reimbursements	—	\$(31,705)	\$(147,693)	\$(115,988)	365.8%
Net Financing Uses	\$4,415,748	\$7,364,406	\$17,568,021	\$10,203,615	138.6%
Revenue					
Taxes	\$2,407,477	\$2,473,750	\$3,586,448	\$1,112,698	45.0%
Revenue from Use Of Money & Property	\$1,367,228	\$1,456,327	\$1,555,479	\$99,152	6.8%
Intergovernmental Revenues	\$51,768	\$541,591	\$438,000	\$(103,591)	(19.1)%
Charges for Services	\$455,955	\$724,750	\$576,500	\$(148,250)	(20.5)%
Miscellaneous Revenues	\$8,653	\$962,598	\$75,500	\$(887,098)	(92.2)%
Other Financing Sources	\$11,500	\$30,000	—	\$(30,000)	(100.0)%
Total Revenue	\$4,302,580	\$6,189,016	\$6,231,927	\$42,911	0.7%
Use of Fund Balance	\$113,168	\$1,175,390	\$11,336,094	\$10,160,704	864.5%
Positions	23.0	23.5	24.0	0.5	2.1%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,175,390	\$11,336,094	\$10,160,704	864.5%
Use of Fund Balance	\$1,175,390	\$11,336,094	\$10,160,704	864.5%

Summary of Changes

The Recommended Budget reflects a \$10,319,603 (139.5%) increase in total appropriations, \$115,988 (365.8%) increase in reimbursements, \$42,911 (0.7%) increase in revenues, and \$10,160,704 (864.5%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is primarily due to:

- Anticipated increases in negotiated personnel costs, including cost of living adjustments and a potential minimum wage increase.
- An increase in General Obligation (GO) Bond to fund capital projects.
- An aggregate decrease in services and supplies associated with shifting the cost of Americans with Disabilities Act (ADA) improvements and heating, ventilation and air conditioning (HVAC) replacements to the Capital Project/Building Fund. Additional detail regarding programs and services is provided in the individual program sections.
- An anticipated decrease in capital projects, as most of the capital outlay will be funded through the Capital Project/Building Fund. Additional project detail is provided in the individual program sections.

The increase in reimbursements is due to prior year completion of several projects related to property damage reimbursable by insurance proceeds, with no new property damage claims are anticipated.

The increase in revenues is due to a shift of capital funding and outlay for projects to the GO Bond 2022 – Capital Project/Building Fund proceeds, partially offset by various other changes in revenues detailed in the program sections.

Position counts have increased by 0.5 FTE from the prior year Adopted Budget due to:

- 0.5 FTE recommended net Base increases.

Carmichael Recreation and Park District

Program Overview

Carmichael Recreation and Park District (CRPD) represents the CRPD General Fund. The main sources of revenue are property taxes, leases/rentals, and recreation programs. The main types of expenditures include the operations budget of salaries and benefits, services and supplies; capital equipment and projects.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,378,917	\$3,188,932	\$3,135,252	\$(53,680)	(1.7)%
Services & Supplies	\$1,742,860	\$2,238,379	\$2,119,477	\$(118,902)	(5.3)%
Improvements	\$260,525	\$1,328,400	\$470,000	\$(858,400)	(64.6)%
Equipment	\$33,447	\$140,400	\$35,000	\$(105,400)	(75.1)%
Appropriation for Contingencies	—	\$500,000	\$647,693	\$147,693	29.5%
Total Expenditures / Appropriations	\$4,415,748	\$7,396,111	\$6,407,422	\$(988,689)	(13.4)%
Other Reimbursements	—	\$(31,705)	\$(147,693)	\$(115,988)	365.8%
Total Reimbursements	—	\$(31,705)	\$(147,693)	\$(115,988)	365.8%
Net Financing Uses	\$4,415,748	\$7,364,406	\$6,259,729	\$(1,104,677)	(15.0)%
Revenue					
Taxes	\$2,407,477	\$2,473,750	\$2,551,448	\$77,698	3.1%
Revenue from Use Of Money & Property	\$1,367,228	\$1,456,327	\$1,483,000	\$26,673	1.8%
Intergovernmental Revenues	\$51,768	\$541,591	\$438,000	\$(103,591)	(19.1)%
Charges for Services	\$455,955	\$724,750	\$576,500	\$(148,250)	(20.5)%
Miscellaneous Revenues	\$8,653	\$962,598	\$75,500	\$(887,098)	(92.2)%
Other Financing Sources	\$11,500	\$30,000	—	\$(30,000)	(100.0)%
Total Revenue	\$4,302,580	\$6,189,016	\$5,124,448	\$(1,064,568)	(17.2)%
Use of Fund Balance	\$113,168	\$1,175,390	\$1,135,281	\$(40,109)	(3.4)%
Positions	23.0	23.5	24.0	0.5	2.1%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,175,390	\$1,135,281	\$(40,109)	(3.4)%
Use of Fund Balance	\$1,175,390	\$1,135,281	\$(40,109)	(3.4)%

Summary of Changes

The Recommended Budget reflects a \$988,689 (13.4%) increase in total appropriations, \$115,988 (365.8%) increase in reimbursements, \$1,064,568 (17.2%) decrease in revenues, and \$40,109 (3.4%) decrease in use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is primarily due to:

- An anticipated increase in negotiated personnel costs, including an increase in cost of living adjustments, and a potential minimum wage increase.
- An aggregate decrease in Services and Supplies associated with shifting the cost of Americans with Disabilities Act (ADA) improvements and heating, ventilation and air conditioning (HVAC) replacements to the Capital Project/Building Fund. Programs and services include:
 - An enhanced turf management program to improve service levels.
 - Funding for a financial statement audit for FY 2022-23.
 - A reduction of program service and supply costs to account for trends following recovery from the pandemic; includes allowance for some growth.
 - An increase for costs related to credit card transactions and anticipated increased costs for the Carmichael Improvement District levy on the CRPD.
- An anticipated decrease in capital projects, as most of the capital outlay will be funded through the Capital Project/Building Fund. The following projects will be funded out of the CRPD General Fund:
 - Cardinal Oaks Park Parking Lot (funded through American Rescue Plan Act (ARPA))
 - Carmichael Park Small Dog Park Shade Improvement
 - Carmichael Park Reader Board Improvement
 - District-wide Improvements (funded through Donations)

The decrease in reimbursements is due to prior year completion of several projects related to property damage reimbursable by insurance proceeds. No new property damage claims are anticipated.

The net decrease in revenues is due to:

- A shift of capital funding and outlay for projects to the GO Bond 2022 – Capital Project/Building Fund proceeds, partially offset by the following:
 - An anticipated increase in negotiated personnel costs.
 - An anticipated increase in property tax revenue based on parcels and assessed value projections and market trends in the CRPD tax rate area.
 - An anticipated increase in revenues from the facility rental program.
 - An American Rescue Plan Act (ARPA) award available to fund a capital improvement project.
 - Quimby/in-lieu and Park Impact Fees available to fund capital improvement projects.

Debt Service Series 2023 A-1

Program Overview

Debt Service Series 2023A-1 represents the Series 2023 A-1 debt service on the tax exempt bonds issued under the General Obligation Bonds passed by voted in November 2022. The only sources of revenue are property tax levied and related interest collected to meet the debt service obligation of principal and interest. Expenditures are restricted to principal and interest payments.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	—	—	\$225,567	\$225,567	—%
Appropriation for Contingencies	—	—	\$179,714	\$179,714	—%
Total Expenditures / Appropriations	—	—	\$405,281	\$405,281	—%
Net Financing Uses	—	—	\$405,281	\$405,281	—%
Revenue					
Taxes	—	—	\$100,000	\$100,000	—%
Revenue from Use Of Money & Property	—	—	\$1,911	\$1,911	—%
Total Revenue	—	—	\$101,911	\$101,911	—%
Use of Fund Balance	—	—	\$303,370	\$303,370	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	—	\$303,370	\$303,370	—%
Use of Fund Balance	—	\$303,370	\$303,370	—%

Summary of Changes

The Recommended Budget reflects a \$405,281 (new) increase in total appropriations, \$101,911 (new) increase in revenues, and \$303,370 (new) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations and revenues is related to the voter approved General Obligation Bonds representing property tax levies and related interest earnings to cover the debt service obligation for interest expense payments.

Debt Service Series 2023 A-2

Program Overview

Debt Service Series 2023A-2 represents the Series 2023 A-2 debt service on the taxable bonds issued under the General Obligation Bonds passed by voted in November 2022. The only sources of revenue are property tax levied and related interest collected to meet the debt service obligation of principal and interest. Expenditures are restricted to principal and interest payments.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	—	—	\$212,639	\$212,639	—%
Appropriation for Contingencies	—	—	\$815,155	\$815,155	—%
Total Expenditures / Appropriations	—	—	\$1,027,794	\$1,027,794	—%
Net Financing Uses	—	—	\$1,027,794	\$1,027,794	—%
Revenue					
Taxes	—	—	\$935,000	\$935,000	—%
Revenue from Use Of Money & Property	—	—	\$5,931	\$5,931	—%
Total Revenue	—	—	\$940,931	\$940,931	—%
Use of Fund Balance	—	—	\$86,863	\$86,863	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	—	\$86,863	\$86,863	—%
Use of Fund Balance	—	\$86,863	\$86,863	—%

Summary of Changes

The Recommended Budget reflects a \$1,027,794 (new) increase in total appropriations, \$940,931 (new) increase in revenues, and \$86,863 (new) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations and revenues is related to the voter approved General Obligation Bonds representing property tax levies and related interest earnings to cover the debt service obligation for principle and interest expense payments.

Capital Project Series 2023 A-1&2

Program Overview

Capital Project Series 2023 A-1&2 represents the Series 2023 A-1 (tax exempt) & 2 (taxable) of General Obligation Bonds passed by voters in November 2022 totaling \$31.9 million. The only sources of income for Series 2023 are bond proceeds and related interest earnings. Expenditure allocations are restricted to improvements to CRPD property and facilities to construct/renovate aging restrooms and facilities; make safety/security/handicapped accessibility improvements; and upgrade playgrounds, features, and amenities.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	—	—	\$60,000	\$60,000	—%
Improvements	—	—	\$9,815,217	\$9,815,217	—%
Total Expenditures / Appropriations	—	—	\$9,875,217	\$9,875,217	—%
Net Financing Uses	—	—	\$9,875,217	\$9,875,217	—%
Revenue					
Revenue from Use Of Money & Property	—	—	\$64,637	\$64,637	—%
Total Revenue	—	—	\$64,637	\$64,637	—%
Use of Fund Balance	—	—	\$9,810,580	\$9,810,580	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	—	\$9,810,580	\$9,810,580	—%
Use of Fund Balance	—	\$9,810,580	\$9,810,580	—%

Summary of Changes

The Recommended Budget reflects a \$9,875,217 (new) increase in total appropriations, \$64,637 (new) increase in revenues, and \$9,810,580 (new) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations and revenues is related to the voter approved General Obligation Bonds, representing carry-over of bond proceeds and related interest earnings from the Debt Service Series 2023A-1 and 2023A-2. The allocation will be used to fund Capital Projects.

Carmichael RPD Assessment District

Budget Unit Functions & Responsibilities

The **Carmichael Recreation and Park District Parks Maintenance and Recreation Improvement District** (Carmichael RPD Assessment District) was approved by the voters in April 2014 to provide funding for installation, renovation, maintenance and servicing of public recreational facilities and improvements, and incidental associated expenses, within the Carmichael Recreation and Park District. The District’s assessment was invalidated by Sacramento County Superior Court and funds claimed by eligible applicants have been refunded. There are no new direct levies being assessed or paid.

Goals

The original goal of the District was to provide funding for installation, renovation, maintenance, and servicing of public recreational facilities improvements. The remaining funds are unrestricted and being used for one-time expenditures and/or projects in keeping with the original intent for the funds.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Carmichael RPD Assessment District	\$123,957	\$279,514	\$147,693	\$(131,821)	(47.2)%
Total Expenditures / Appropriations	\$123,957	\$279,514	\$147,693	\$(131,821)	(47.2)%
Net Financing Uses	\$123,957	\$279,514	\$147,693	\$(131,821)	(47.2)%
Total Revenue	\$2,064	\$500	—	\$(500)	(100.0)%
Use of Fund Balance	\$121,893	\$279,014	\$147,693	\$(131,321)	(47.1)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$61,518	\$70,394	—	\$(70,394)	(100.0)%
Improvements	\$62,439	\$175,000	—	\$(175,000)	(100.0)%
Interfund Charges	—	\$31,705	\$147,693	\$115,988	365.8%
Appropriation for Contingencies	—	\$2,415	—	\$(2,415)	(100.0)%
Total Expenditures / Appropriations	\$123,957	\$279,514	\$147,693	\$(131,821)	(47.2)%
Net Financing Uses	\$123,957	\$279,514	\$147,693	\$(131,821)	(47.2)%
Revenue					
Revenue from Use Of Money & Property	\$2,064	\$500	—	\$(500)	(100.0)%
Total Revenue	\$2,064	\$500	—	\$(500)	(100.0)%
Use of Fund Balance	\$121,893	\$279,014	\$147,693	\$(131,321)	(47.1)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$279,014	\$147,693	\$(131,321)	(47.1)%
Use of Fund Balance	\$279,014	\$147,693	\$(131,321)	(47.1)%

Summary of Changes

The Recommended Budget reflects a \$131,821 (47.2%) decrease in total appropriations, \$500 (100.0%) decrease in revenues, and \$131,321 (47.1%) decrease in use of fund balance from the prior year Adopted Budget.

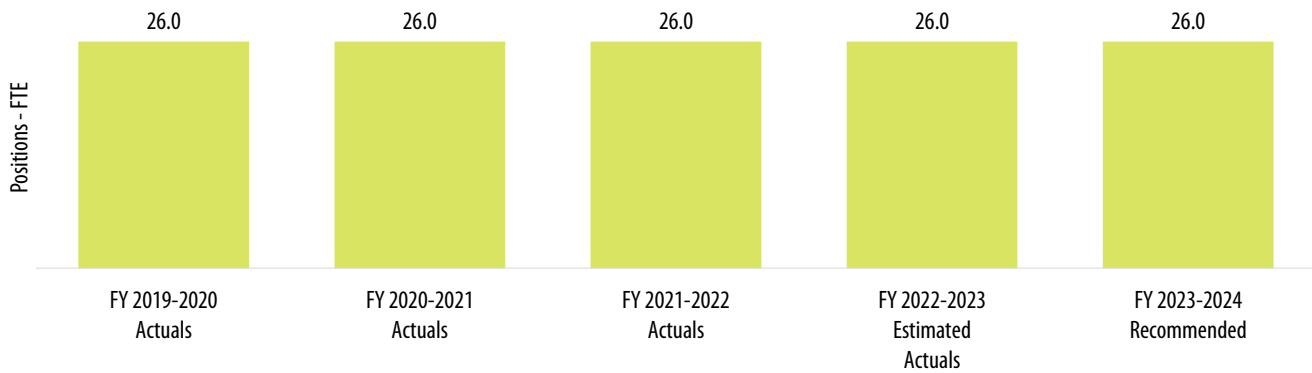
The decrease in total appropriations is primarily due to a transfer of any remaining funds to the Carmichael Recreation and Park District General Fund to be allocated for one-time purchase(s).

The decrease in revenues is due to no anticipated interest earnings.

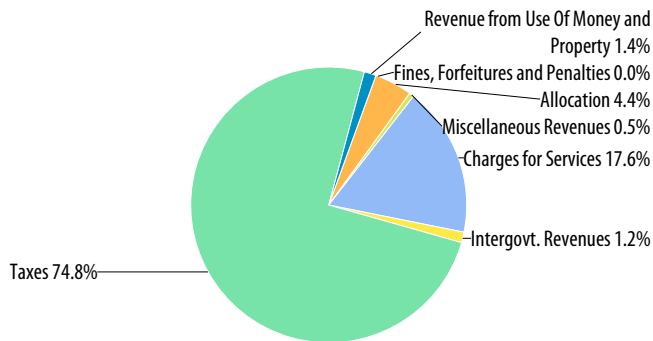
Mission Oaks Recreation And Park District



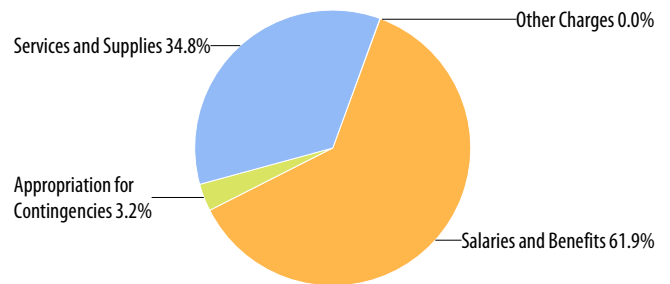
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Mission Oaks Recreation and Park District** is a dependent special district governed by a five-member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors; the Board of Supervisors serves as the ex-officio directors of the District. The District covers a 9.1 square mile area in the Arden-Arcade and Carmichael communities of Sacramento County, an area of approximately 62,500 residents. The Mission Oaks Recreation and Park District provides recreation programs and services to residents, including preschoolers, youth, adults, and senior adults; and maintains 11 District-owned parks (88.75 acres), four school parks (13.7 acres), and Hazelwood Greens, a County owned drainage retention basin (1.8 acres).

Goals

- Communicate to district residents the value of programs and services.
- Ensure accurate delivery of services and vigilant maintenance of facilities.
- Create confidence in District leadership by ensuring financial stability while meeting community expectations.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Mission Oaks Recreation and Park District	\$3,936,251	\$6,561,237	\$4,647,467	\$(1,913,770)	(29.2)%
Total Expenditures / Appropriations	\$3,936,251	\$6,561,237	\$4,647,467	\$(1,913,770)	(29.2)%
Net Financing Uses	\$3,936,251	\$6,561,237	\$4,647,467	\$(1,913,770)	(29.2)%
Total Revenue	\$4,284,361	\$4,924,466	\$4,442,375	\$(482,091)	(9.8)%
Use of Fund Balance	\$(348,110)	\$1,636,771	\$205,092	\$(1,431,679)	(87.5)%
Positions	26.0	26.0	26.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,319,807	\$2,760,711	\$2,877,888	\$117,177	4.2%
Services & Supplies	\$1,236,973	\$1,603,620	\$1,617,464	\$13,844	0.9%
Other Charges	\$1,653	\$2,469	\$2,115	\$(354)	(14.3)%
Improvements	\$377,818	\$2,001,437	—	\$(2,001,437)	(100.0)%
Equipment	—	\$43,000	—	\$(43,000)	(100.0)%
Appropriation for Contingencies	—	\$150,000	\$150,000	—	—%
Total Expenditures / Appropriations	\$3,936,251	\$6,561,237	\$4,647,467	\$(1,913,770)	(29.2)%
Net Financing Uses	\$3,936,251	\$6,561,237	\$4,647,467	\$(1,913,770)	(29.2)%
Revenue					
Taxes	\$3,332,291	\$3,420,706	\$3,474,815	\$54,109	1.6%
Fines, Forfeitures & Penalties	—	—	\$1,000	\$1,000	—%
Revenue from Use Of Money & Property	\$91,592	\$14,418	\$64,418	\$50,000	346.8%
Intergovernmental Revenues	\$58,869	\$262,142	\$57,142	\$(205,000)	(78.2)%
Charges for Services	\$723,922	\$1,195,000	\$820,000	\$(375,000)	(31.4)%
Miscellaneous Revenues	\$77,686	\$32,200	\$25,000	\$(7,200)	(22.4)%
Total Revenue	\$4,284,361	\$4,924,466	\$4,442,375	\$(482,091)	(9.8)%
Use of Fund Balance	\$(348,110)	\$1,636,771	\$205,092	\$(1,431,679)	(87.5)%
Positions	26.0	26.0	26.0	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,139,603	\$205,092	\$(934,511)	(82.0)%
Reserve Release	\$497,168	—	\$(497,168)	(100.0)%
Use of Fund Balance	\$1,636,771	\$205,092	\$(1,431,679)	(87.5)%

Summary of Changes

The Recommended Budget reflects a \$1,913,770 (29.2%) decrease in total appropriations, \$482,091 (9.8%) decrease in revenues, and \$1,431,679 (87.5%) decrease in use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- An increase in business conferences, security services, electricity, and other equipment supplies.

- A decrease in inventorable equipment, land improvement services, and telephone services.
- A decrease in capital projects.

The decrease in revenues is due to a decrease in the State Parks Per Capita Grant, development revenue (Impact fees), and miscellaneous other revenue.

There are no changes to reserves.

Mission Oaks Maint/Improvement Dist

Budget Unit Functions & Responsibilities

The **Mission Oaks Maintenance and Improvement Assessment District** was approved by the voters in July of 1998 to provide funding for maintenance and improvement projects within the Mission Oaks Recreation and Park District. A new ballot measure was approved by voters in 2006, increasing the previously established rate and including an annual Consumer Price Index adjustment not to exceed three percent in any one year.

Goals

- Provide capital improvement projects based on community expectations and needs.
- Continue maintenance on district property and projects.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Mission Oaks Maintenance Assessment District	\$821,080	\$1,346,791	\$1,042,250	\$(304,541)	(22.6)%
Total Expenditures / Appropriations	\$821,080	\$1,346,791	\$1,042,250	\$(304,541)	(22.6)%
Net Financing Uses	\$821,080	\$1,346,791	\$1,042,250	\$(304,541)	(22.6)%
Total Revenue	\$1,044,477	\$1,040,480	\$1,040,480	—	—%
Use of Fund Balance	\$(223,396)	\$306,311	\$1,770	\$(304,541)	(99.4)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$429,174	\$503,426	\$516,750	\$13,324	2.6%
Improvements	\$312,557	\$725,365	\$525,500	\$(199,865)	(27.6)%
Equipment	\$79,349	\$118,000	—	\$(118,000)	(100.0)%
Total Expenditures / Appropriations	\$821,080	\$1,346,791	\$1,042,250	\$(304,541)	(22.6)%
Net Financing Uses	\$821,080	\$1,346,791	\$1,042,250	\$(304,541)	(22.6)%
Revenue					
Revenue from Use Of Money & Property	\$3,213	\$2,000	\$2,000	—	—%
Miscellaneous Revenues	\$1,041,264	\$1,038,480	\$1,038,480	—	—%
Total Revenue	\$1,044,477	\$1,040,480	\$1,040,480	—	—%
Use of Fund Balance	\$(223,396)	\$306,311	\$1,770	\$(304,541)	(99.4)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$306,311	\$1,770	\$(304,541)	(99.4)%
Use of Fund Balance	\$306,311	\$1,770	\$(304,541)	(99.4)%

Summary of Changes

The Recommended Budget reflects a \$304,541 (22.6%) decrease in total appropriations and a \$304,541 (99.4%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in capital projects.

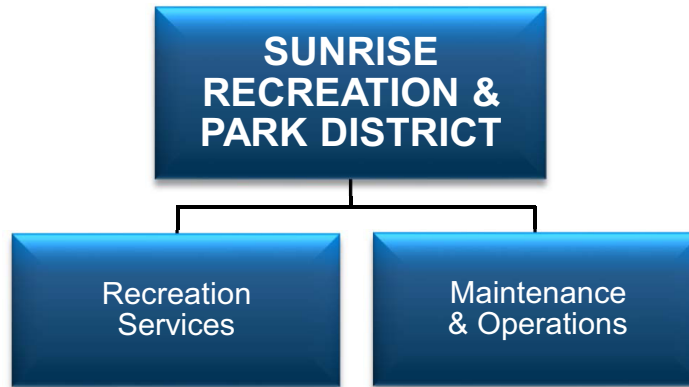
The following is a list of capital improvement projects that are scheduled for the FY 2023-24:

- Restroom cleanout at Eastern Oak Park
- Stripe and slurry parking lot at Orville Wright Park
- Replace shade structure at Shelfield Park
- Signage plan at all parks
- Preschool construction at Mission North Park
- Replenish various trees at various parks
- Replenish playground fiber at various parks

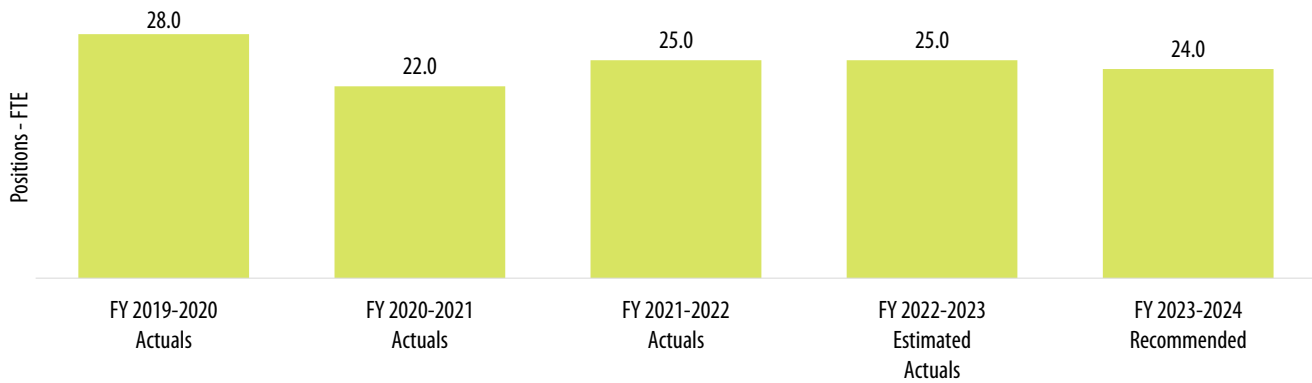
Reserve changes from the prior year Adopted Budget are detailed below:

- There are no changes to reserves.

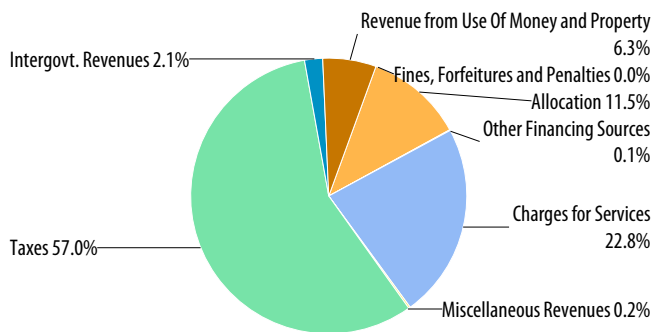
Sunrise Recreation And Park District



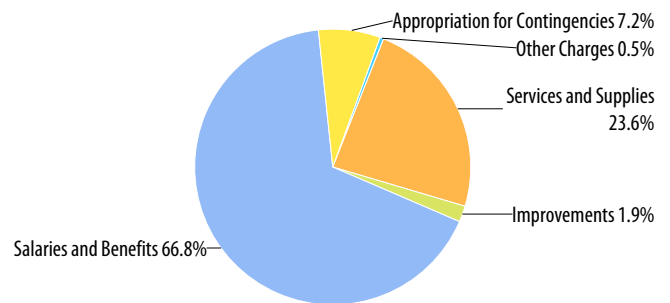
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Sunrise Recreation and Park District** is a dependent special district governed by a five-member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors; the Board of Supervisors serves as the ex-officio directors of the District. The District is responsible for providing park facilities and recreation services for a population of approximately 171,000 in the City of Citrus Heights and unincorporated communities of Antelope and Foothill Farms, within a geographic area of 27 square miles in northern Sacramento County. The District currently administers 45 parks and open space sites, including one 9-hole par-3 golf course, three community centers, a historic home, two aquatic facilities, neighborhood and community park sites, two dog parks and a skate park, totaling over 492 acres.

Goals

- Encourage the dedication of sufficient park lands and the provision of open space corridors associated with new development in an orderly manner, consistent with the District’s Master Plan.
- Coordinate park site acquisition, development, and recreation programs with school districts, other special districts, county agencies, and related private organizations.
- Provide a park system, which serves the needs of all ages, interest groups, and persons of varied economic levels.

Accomplishments

- Provided support to students within the Dry Creek Joint Elementary School District at Barrett Ranch, and Center Unified School District at Oak Hill, that are enrolled in the Extended Learning Opportunities program.
- Maintained safe parks throughout the year and coordinated an increase in maintenance needs during multiple storm events.
- Completed various capital improvement projects including resurfacing of pickleball courts at Northwoods and Rusch Park, playground replacement at Tempo Park and installation of a new basketball court at Tempo Park.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Sunrise Recreation and Park District	\$9,092,122	\$11,761,459	\$11,599,752	\$(161,707)	(1.4)%
Total Expenditures / Appropriations	\$9,092,122	\$11,761,459	\$11,599,752	\$(161,707)	(1.4)%
Net Financing Uses	\$9,092,122	\$11,761,459	\$11,599,752	\$(161,707)	(1.4)%
Total Revenue	\$9,187,902	\$9,492,156	\$10,269,752	\$777,596	8.2%
Use of Fund Balance	\$(95,781)	\$2,269,303	\$1,330,000	\$(939,303)	(41.4)%
Positions	25.0	25.0	24.0	(1.0)	(4.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$5,925,383	\$7,379,159	\$7,753,384	\$374,225	5.1%
Services & Supplies	\$2,461,319	\$3,005,655	\$2,734,694	\$(270,961)	(9.0)%
Other Charges	\$52,805	\$53,887	\$53,937	\$50	0.1%
Improvements	\$458,641	\$525,915	\$220,000	\$(305,915)	(58.2)%
Equipment	\$193,973	\$246,843	—	\$(246,843)	(100.0)%
Appropriation for Contingencies	—	\$550,000	\$837,737	\$287,737	52.3%
Total Expenditures / Appropriations	\$9,092,122	\$11,761,459	\$11,599,752	\$(161,707)	(1.4)%
Net Financing Uses	\$9,092,122	\$11,761,459	\$11,599,752	\$(161,707)	(1.4)%
Revenue					
Taxes	\$5,712,271	\$6,126,444	\$6,616,559	\$490,115	8.0%
Fines, Forfeitures & Penalties	\$652	\$100	\$100	—	—%
Revenue from Use Of Money & Property	\$650,749	\$627,443	\$725,843	\$98,400	15.7%
Intergovernmental Revenues	\$348,702	\$193,428	\$244,000	\$50,572	26.1%
Charges for Services	\$2,437,459	\$2,386,041	\$2,647,250	\$261,209	10.9%
Miscellaneous Revenues	\$26,020	\$146,700	\$24,000	\$(122,700)	(83.6)%
Other Financing Sources	\$12,050	\$12,000	\$12,000	—	—%
Total Revenue	\$9,187,902	\$9,492,156	\$10,269,752	\$777,596	8.2%
Use of Fund Balance	\$(95,781)	\$2,269,303	\$1,330,000	\$(939,303)	(41.4)%
Positions	25.0	25.0	24.0	(1.0)	(4.0)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$2,269,303	\$1,330,000	\$(939,303)	(41.4)%
Use of Fund Balance	\$2,269,303	\$1,330,000	\$(939,303)	(41.4)%

Summary of Changes

The Recommended Budget reflects a \$161,707 (1.4%) decrease in total appropriations, \$777,596 (8.2%) increase in revenues, and \$939,303 (41.4%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to:

- A decrease in building maintenance supplies resulting from the removal of previously budgeted security cameras, Rusch gym restroom improvements, and an energy efficiency project.
- Electricity adjustment based on historical expenses.
- A decrease in assessment collection services resulting from an anticipated timeline shift in the County of Sacramento's implementation of a new property tax system/software.
- Safety program services reduction due to removal of funding.
- Reductions in security services due to termination of a contract.
- A reduction in recreational services and supplies based on historical expenses and anticipated needs.
- Adjustments to other professional services resulting from the removal of graffiti services and the addition of executive management search firm.
- Adjustments to salaries and benefits due to updated salary schedules.
- Adjustments to contingency for anticipated reallocations in Revised Recommended Budget.

The increase in revenues is due to:

- Property tax estimates.
- Building rental revenue historical analysis and projections.
- Recreation service revenue historical analysis and projections.
- A decrease due to Park Impact Fee funded capital projects anticipated to be completed.
- A decrease due to In-Lieu funded capital projects anticipated to be completed.
- A decrease in recreation services charges.

There are no changes to reserves.

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

- 1.0 FTE recommended net Base decrease.

Antelope Assessment

Budget Unit Functions & Responsibilities

The Sunrise Park Maintenance and Recreation Improvement **Antelope Assessment District** (Antelope Area) was approved by the voters in July 2002 to provide funding for installation, maintenance, and servicing of public facilities. The District also manages debt service, issuance costs, and other expenses associated with the issuance and administration of bonds, lease obligations, or other financing for the public facilities and improvements within the Antelope Area Assessment District.

Goals

- Provide affordable, accessible, clean and safe recreational activities and facilities for the community
- Replace playground equipment at Tetotom Park and resurface tennis courts at Pokelma Park.
- Continue to improve and maintain parks and recreation facilities in the Antelope area.
- Addition of Barrett Ranch Park and Titan Oak Park.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Antelope Assessment	\$765,382	\$1,195,914	\$1,148,021	\$(47,893)	(4.0)%
Total Expenditures / Appropriations	\$765,382	\$1,195,914	\$1,148,021	\$(47,893)	(4.0)%
Net Financing Uses	\$765,382	\$1,195,914	\$1,148,021	\$(47,893)	(4.0)%
Total Revenue	\$723,609	\$740,899	\$763,021	\$22,122	3.0%
Use of Fund Balance	\$41,773	\$455,015	\$385,000	\$(70,015)	(15.4)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$62,813	\$38,359	\$38,359	—	—%
Services & Supplies	\$287,543	\$349,728	\$319,635	\$(30,093)	(8.6)%
Other Charges	\$415,026	\$415,027	\$415,027	—	—%
Improvements	—	\$392,800	\$375,000	\$(17,800)	(4.5)%
Total Expenditures / Appropriations	\$765,382	\$1,195,914	\$1,148,021	\$(47,893)	(4.0)%
Net Financing Uses	\$765,382	\$1,195,914	\$1,148,021	\$(47,893)	(4.0)%
Revenue					
Revenue from Use Of Money & Property	\$7,229	\$3,500	\$3,500	—	—%
Charges for Services	\$716,380	\$737,399	\$759,521	\$22,122	3.0%
Total Revenue	\$723,609	\$740,899	\$763,021	\$22,122	3.0%
Use of Fund Balance	\$41,773	\$455,015	\$385,000	\$(70,015)	(15.4)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$477,215	\$385,000	\$(92,215)	(19.3)%
Provision for Reserve	\$(22,200)	—	\$22,200	(100.0)%
Use of Fund Balance	\$455,015	\$385,000	\$(70,015)	(15.4)%

Summary of Changes

The Recommended Budget reflects a \$47,893 (4.0%) decrease in total appropriations, \$22,122 (3.0%) increase in revenues, and \$70,015 (15.4%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to:

- A water re-allocation to the Sunrise Recreation and Park District budget unit.
- Interest expense and bond loan redemption adjustments in accordance with the amortization schedule.
- Capital Improvement projects anticipated to be completed in the prior year.

The increase in revenues is due to the anticipated Assessment District's Engineer's Report that includes cost of living adjustments and parcel increases.

There are no changes to reserves.

Citrus Heights Assessment Districts

Budget Unit Functions & Responsibilities

The **Citrus Heights Assessment District** provides maintenance and improvements for the City of Citrus Heights in connection with the Landscape Maintenance Districts (Assessment Districts: #03-01 - Stock Ranch Zone 1, Assessment District #03-01 - Stock Ranch/Van Maren Park Zone 2, and the future Mitchell Village Park). The District incurs costs that are reimbursable from the City of Citrus Heights.

Goals

- Continue to provide installation, maintenance, services and other expenses for the Stock Ranch Assessment areas.
- Addition of Mitchell Village Park.
- Utilize funding for Mitchell Village Park for installation, maintenance, services, and other expenses related to Mitchell Village Assessment area.

Accomplishments

- Maintained safe outdoor recreational areas throughout the year and coordinated an increase in maintenance needs during multiple storm events within the Stock Ranch Assessment areas.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Citrus Heights Assessment Districts	\$165,757	\$108,100	\$108,100	—	—%
Total Expenditures / Appropriations	\$165,757	\$108,100	\$108,100	—	—%
Net Financing Uses	\$165,757	\$108,100	\$108,100	—	—%
Total Revenue	\$165,757	\$108,100	\$108,100	—	—%
Use of Fund Balance	—	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$130,610	\$94,200	\$94,200	—	—%
Services & Supplies	\$34,546	\$13,900	\$13,900	—	—%
Other Charges	\$601	—	—	—	—%
Total Expenditures / Appropriations	\$165,757	\$108,100	\$108,100	—	—%
Net Financing Uses	\$165,757	\$108,100	\$108,100	—	—%
Revenue					
Charges for Services	\$165,757	\$108,100	\$108,100	—	—%
Total Revenue	\$165,757	\$108,100	\$108,100	—	—%
Use of Fund Balance	—	—	—	—	—%

Summary of Changes

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

Foothill Park

Budget Unit Functions & Responsibilities

Sunrise Recreation and Park District (SRPD) is responsible for coordination of improvements to **Foothill Park**. This fund was established to identify funds set side specifically for improvements to Foothill Community Park.

Goals

- To complete construction drawings and construction of a splash pad and picnic area at Foothill Community Park and complete remaining improvements within the park.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Foothill Park	—	\$1,288,260	\$1,290,348	\$2,088	0.2%
Total Expenditures / Appropriations	—	\$1,288,260	\$1,290,348	\$2,088	0.2%
Net Financing Uses	—	\$1,288,260	\$1,290,348	\$2,088	0.2%
Total Revenue	\$3,916	\$667,749	\$667,749	—	—%
Use of Fund Balance	\$(3,916)	\$620,511	\$622,599	\$2,088	0.3%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$100,000	\$100,000	—	—%
Improvements	—	\$1,188,260	\$1,190,348	\$2,088	0.2%
Total Expenditures / Appropriations	—	\$1,288,260	\$1,290,348	\$2,088	0.2%
Net Financing Uses	—	\$1,288,260	\$1,290,348	\$2,088	0.2%
Revenue					
Revenue from Use Of Money & Property	\$3,916	—	—	—	—%
Intergovernmental Revenues	—	\$65,521	\$65,521	—	—%
Charges for Services	—	\$602,228	\$602,228	—	—%
Total Revenue	\$3,916	\$667,749	\$667,749	—	—%
Use of Fund Balance	\$(3,916)	\$620,511	\$622,599	\$2,088	0.3%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$620,511	\$622,599	\$2,088	0.3%
Use of Fund Balance	\$620,511	\$622,599	\$2,088	0.3%

Summary of Changes

The Recommended Budget reflects a \$2,088 (0.2%) increase in total appropriations and \$2,088 (0.3%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to costs associated with capital improvements for the Foothill Park Splash Pad and Picnic area.

After The Bell

Budget Unit Functions & Responsibilities

The Sunrise Recreation and Park District (SRPD) and Dry Creek Joint Elementary School District (DCJESD) entered into a Memorandum of Understanding (MOU) in March 2022 to operate after-school programs and summer programs for extended learning opportunities at Barrett Ranch Elementary School. In addition, District and Center Joint Unified School District (CJUSD) entered into an MOU in January 2023 to operate a transitional kindergarten class for extended learning opportunities at Oak Hill Elementary School. This fund, **After The Bell** (ELOP), is utilized to identify SRPD incurred costs that are reimbursable from DCJESD and CJUSD.

Goals

- Provide after-school and summer programs in accordance to the MOU with DCJESD.
- Provide after-school and summer programs in accordance to the MOU with CJUSD.

Accomplishments

- Provided the community with summer and after school extended learning opportunities.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
After The Bell	—	\$1,650,430	\$1,650,430	—	—%
Total Expenditures / Appropriations	—	\$1,650,430	\$1,650,430	—	—%
Net Financing Uses	—	\$1,650,430	\$1,650,430	—	—%
Total Revenue	—	\$1,650,430	\$1,650,430	—	—%
Use of Fund Balance	—	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	—	\$1,246,365	\$1,246,365	—	—%
Services & Supplies	—	\$404,065	\$404,065	—	—%
Total Expenditures / Appropriations	—	\$1,650,430	\$1,650,430	—	—%
Net Financing Uses	—	\$1,650,430	\$1,650,430	—	—%
Revenue					
Intergovernmental Revenues	—	\$1,650,430	\$1,650,430	—	—%
Total Revenue	—	\$1,650,430	\$1,650,430	—	—%
Use of Fund Balance	—	—	—	—	—%

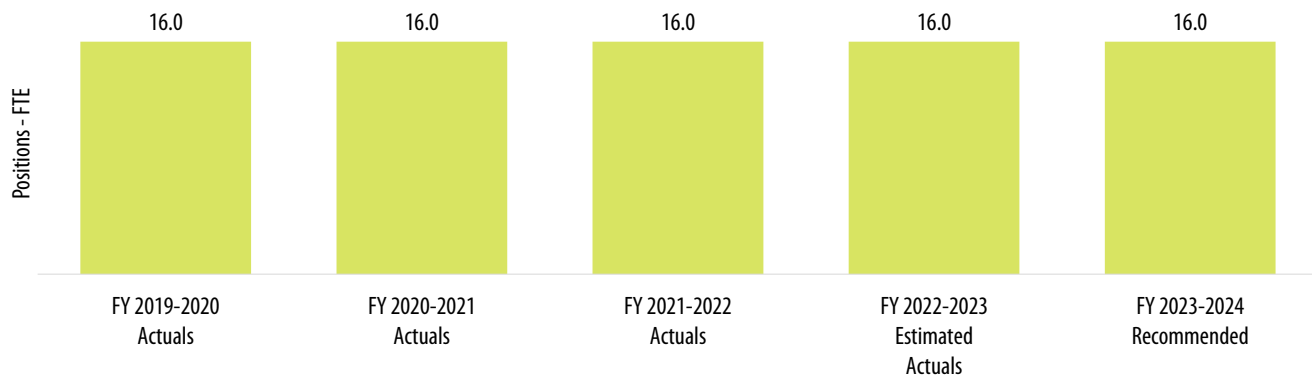
Summary of Changes

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

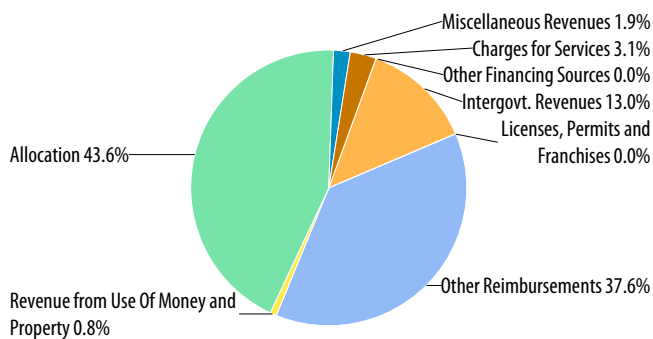
Economic Development
Department Structure
Crystal Bethke, Director



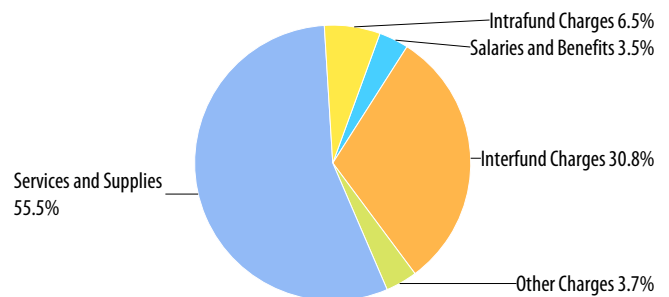
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The Office of **Economic Development** (Office) is responsible for economic development matters within the County including the operation of the County's Business Environmental Resource Center, and activities related to the redevelopment of the former McClellan and Mather Air Force Bases.

The Office is responsible for administering Sacramento County's economic development and job creation and retention programs. These programs focus on business development, retention and attraction; and attraction of key sales, property, transient occupancy and utility user tax revenue generators. The Office is also actively engaged with revitalization of various commercial corridors in the County and working with other organizations in the promotion of sports, tourism and the arts.

General economic development activities promote a sustainable community and have resulted in increased General Fund revenues, including sales and property tax from projects within the major commercial corridors, as well as job growth.

Programs within the Office of Economic Development include:

- Administration
- Business Environmental Resource Center (BERC)
- General Economic Development
- Mather
- McClellan

Goals

- Create innovation and improvement of the business climate in Sacramento County.
- Brand the County as an attractive place to live and do business.
- Create programs and services resulting in job retention and growth.

Accomplishments

- Provided businesses with expedited development assistance in FY 2021-22, which is estimated to create over 5,950 new jobs and over \$1.1B in capital investment within the County.
- Provided local resources, consultations, permit and sustainability assistance to 891 small businesses and entrepreneurs in FY 2021-22.
- Administering \$16.8M in direct support to businesses and nonprofits through the County's American Rescue Plan Act funding.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administration	\$2,176,951	\$3,070,598	\$3,868,119	\$797,521	26.0%
Business Environmental Resource Center (BERC)	\$782,152	\$1,154,527	\$824,115	\$(330,412)	(28.6)%
General Economic Development	\$3,811,985	\$21,427,033	\$7,119,639	\$(14,307,394)	(66.8)%
Mather	\$594,495	\$23,269,373	\$23,374,718	\$105,345	0.5%
McClellan	\$16,309,026	\$55,951,237	\$58,679,065	\$2,727,828	4.9%
Total Expenditures / Appropriations	\$23,674,609	\$104,872,768	\$93,865,656	\$(11,007,112)	(10.5)%
Total Reimbursements	\$(9,706,701)	\$(35,617,300)	\$(35,308,666)	\$308,634	(0.9)%
Net Financing Uses	\$13,967,908	\$69,255,468	\$58,556,990	\$(10,698,478)	(15.4)%
Total Revenue	\$20,944,835	\$27,295,945	\$17,640,569	\$(9,655,376)	(35.4)%
Use of Fund Balance	\$(6,976,927)	\$41,959,523	\$40,916,421	\$(1,043,102)	(2.5)%
Positions	16.0	16.0	16.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,398,039	\$3,210,472	\$3,266,118	\$55,646	1.7%
Services & Supplies	\$11,028,547	\$52,515,698	\$52,076,446	\$(439,252)	(0.8)%
Other Charges	\$995,720	\$13,794,298	\$3,479,426	\$(10,314,872)	(74.8)%
Interfund Charges	\$4,846,947	\$29,121,050	\$28,918,532	\$(202,518)	(0.7)%
Intrafund Charges	\$4,405,355	\$6,231,250	\$6,125,134	\$(106,116)	(1.7)%
Total Expenditures / Appropriations	\$23,674,609	\$104,872,768	\$93,865,656	\$(11,007,112)	(10.5)%
Intrafund Reimbursements Within Programs	\$(17,515)	\$(11,000)	\$(15,000)	\$(4,000)	36.4%
Other Reimbursements	\$(9,689,186)	\$(35,606,300)	\$(35,293,666)	\$312,634	(0.9)%
Total Reimbursements	\$(9,706,701)	\$(35,617,300)	\$(35,308,666)	\$308,634	(0.9)%
Net Financing Uses	\$13,967,908	\$69,255,468	\$58,556,990	\$(10,698,478)	(15.4)%
Revenue					
Licenses, Permits & Franchises	\$131,196	\$121,639	\$32,591	\$(89,048)	(73.2)%
Revenue from Use Of Money & Property	\$396,233	\$760,460	\$714,820	\$(45,640)	(6.0)%
Intergovernmental Revenues	\$15,718,687	\$22,046,971	\$12,187,510	\$(9,859,461)	(44.7)%
Charges for Services	—	—	\$2,865,063	\$2,865,063	—%
Miscellaneous Revenues	\$4,680,430	\$4,345,875	\$1,819,585	\$(2,526,290)	(58.1)%
Other Financing Sources	\$18,289	\$21,000	\$21,000	—	—%
Total Revenue	\$20,944,835	\$27,295,945	\$17,640,569	\$(9,655,376)	(35.4)%
Use of Fund Balance	\$(6,976,927)	\$41,959,523	\$40,916,421	\$(1,043,102)	(2.5)%
Positions	16.0	16.0	16.0	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$41,959,523	\$41,216,421	\$(743,102)	(1.8)%
Provision for Reserve	—	\$(300,000)	\$(300,000)	—%
Use of Fund Balance	\$41,959,523	\$40,916,421	\$(1,043,102)	(2.5)%

Summary of Changes

The Recommended Budget reflects an \$11,007,112 (10.5%) decrease in total appropriations, \$308,634 (0.9%) decrease in reimbursements, \$9,655,376 (35.4%) decrease in revenues, and \$1,043,102 (2.5%) decrease in use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is primarily due to:

- Decreases in the General Economic Development Program.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The decrease in reimbursements is primarily due to decreases in the General Economic Development Program.

The net decrease in revenues is primarily due to:

- Decreases in the General Economic Development Program.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

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

- Business Environmental Resource Center reserve has increased \$300,000.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Administration	333,646	—	—	333,646	2.0
Business Environmental Resource Center (BERC)	(326,550)	—	—	(326,550)	(2.0)
General Economic Development	292,904	—	300,000	(7,096)	—

Administration

Program Overview

Administration funds personnel salary and benefit costs, administration costs, and County allocated costs for the Business Environmental Resource Center (BERC), General Economic Development, Mather, and McClellan programs. Administration is primarily funded with reimbursement from these programs.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,864,644	\$2,456,268	\$3,254,130	\$797,862	32.5%
Services & Supplies	\$250,524	\$548,405	\$539,565	\$(8,840)	(1.6)%
Other Charges	\$15,913	\$565	\$9,064	\$8,499	1,504.2%
Intrafund Charges	\$45,870	\$65,360	\$65,360	—	—%
Total Expenditures / Appropriations	\$2,176,951	\$3,070,598	\$3,868,119	\$797,521	26.0%
Other Reimbursements	\$(2,337,915)	\$(2,364,188)	\$(2,833,263)	\$(469,075)	19.8%
Total Reimbursements	\$(2,337,915)	\$(2,364,188)	\$(2,833,263)	\$(469,075)	19.8%
Net Financing Uses	\$(160,964)	\$706,410	\$1,034,856	\$328,446	46.5%
Revenue					
Revenue from Use Of Money & Property	\$66,385	\$62,000	\$66,360	\$4,360	7.0%
Intergovernmental Revenues	\$6,651	\$1,615	—	\$(1,615)	(100.0)%
Charges for Services	—	—	\$15,000	\$15,000	—%
Miscellaneous Revenues	\$5,048	\$15,000	—	\$(15,000)	(100.0)%
Total Revenue	\$78,084	\$78,615	\$81,360	\$2,745	3.5%
Use of Fund Balance	\$(239,048)	\$627,795	\$953,496	\$325,701	51.9%
Positions	12.0	12.0	16.0	4.0	33.3%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$627,795	\$953,496	\$325,701	51.9%
Use of Fund Balance	\$627,795	\$953,496	\$325,701	51.9%

Summary of Changes

The Recommended Budget reflects a \$797,521 (26.0%) increase in total appropriations, \$469,075 (19.8%) increase in reimbursements, \$2,745 (3.5%) increase in revenues, and \$325,701 (51.9%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and a restructure shifting all personnel salary and benefit costs and County allocated costs, including facility costs, from the Business Environmental Resource Center (BERC) program to the Administration program.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to the addition of BERC staff support costs in the Administration program, which now need to be reimbursed from the BERC Program.

The net increase in revenues is primarily due to an increase in anticipated interest earnings.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
EconDev - Reallocate 1.0 FTE Admin Svcs Officer 2 from Limited Term to Permanent	—	—	—	—	—
Reallocate 1.0 filled FTE Limited Term Administrative Services Officer 2 position to 1.0 FTE Permanent Administrative Services Officer 2 position in order to support American Rescue Act Plan (ARPA) projects and related activities, as well as provide support needed in other Economic Development programs, projects and activities.					
EconDev - Reallocate 1.0 FTE Permit & Env Reg Consultant 3 to 1.0 FTE Sr. Economic Dev and Marketing Specialist	174,017	—	—	174,017	1.0
Reallocate 1.0 vacant FTE Permit & Environmental Regulatory Consultant 3 position in the BERC program to 1.0 FTE Senior Economic Development and Marketing Specialist position in the Administration program. This position reallocation will align the position to better support Economic Development staffing needs. The Senior Economic Development and Marketing Specialist position will manage staff in the implementation of programs and services resulting in job retention and growth. A reduction of \$3,730 for professional services in the General Economic Development program will offset this request without affecting Office of Economic Development programs.					
EconDev - Reallocate 1.0 FTE Permit & Env Reg Consultant Lv 2 to 1.0 FTE Economic Dev and Marketing Specialist	159,629	—	—	159,629	1.0
Reallocate 1.0 vacant FTE Permit & Environmental Regulatory Consultant Level 2 position in the BERC program to 1.0 FTE Economic Development and Marketing Specialist position in the Administration program. This position reallocation will align the position to better support Economic Development staffing needs. The Economic Development and Marketing Specialist position will implement programs and services resulting in job retention and growth. A reduction of \$3,366 for professional services in the General Economic Development program will offset this request without affecting Office of Economic Development programs.					

Business Environmental Resource Center (BERC)

Program Overview

Business Environmental Resource Center (BERC) is a one-stop, business retention, non-regulatory Permit Assistance Center to help Sacramento County businesses understand and comply with federal, state, and local environmental and non-environmental regulations. Economic growth, business retention and sustainability are facilitated through assistance with permitting and regulations. Enterprise cost sharing agreements are the primary sources of funding for this program. Activities in this program promote a sustainable community, retain businesses, and result in tax revenues and increased job growth.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$533,395	\$754,204	\$11,988	\$(742,216)	(98.4)%
Services & Supplies	\$140,839	\$240,118	\$182,816	\$(57,302)	(23.9)%
Other Charges	\$7,233	\$205	—	\$(205)	(100.0)%
Intrafund Charges	\$100,685	\$160,000	\$629,311	\$469,311	293.3%
Total Expenditures / Appropriations	\$782,152	\$1,154,527	\$824,115	\$(330,412)	(28.6)%
Other Reimbursements	\$(1,660)	\$(3,000)	\$(3,000)	—	—%
Total Reimbursements	\$(1,660)	\$(3,000)	\$(3,000)	—	—%
Net Financing Uses	\$780,492	\$1,151,527	\$821,115	\$(330,412)	(28.7)%
Revenue					
Revenue from Use Of Money & Property	\$1,074	\$2,000	\$2,000	—	—%
Intergovernmental Revenues	\$6,960	\$59,319	\$10,000	\$(49,319)	(83.1)%
Miscellaneous Revenues	\$771,484	\$771,484	\$699,585	\$(71,899)	(9.3)%
Total Revenue	\$779,518	\$832,803	\$711,585	\$(121,218)	(14.6)%
Use of Fund Balance	\$975	\$318,724	\$109,530	\$(209,194)	(65.6)%
Positions	4.0	4.0	—	(4.0)	(100.0)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$318,724	\$409,530	\$90,806	28.5%
Provision for Reserve	—	\$(300,000)	\$(300,000)	—%
Use of Fund Balance	\$318,724	\$109,530	\$(209,194)	(65.6)%

Summary of Changes

The Recommended Budget reflects a \$330,412 (28.6%) decrease in total appropriations, \$121,218 (14.6%) decrease in revenues, and \$209,194 (65.6%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to:

- An internal restructure shifting all personnel salary and benefit costs and County allocated costs, including facility costs, to the Administration program.
- A lower proportion of overall staff resources budgeted to support BERC.
- Recommended growth detailed later in this section.

The decrease in revenues is due to a reduction in funding from BERC’s funding partners.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
EconDev - Reallocate 1.0 FTE Permit & Env Reg Consultant 3 to 1.0 FTE Sr. Economic Dev and Marketing Specialist					
	(170,287)	—	—	(170,287)	(1.0)
<p>Reallocate 1.0 vacant FTE Permit & Environmental Regulatory Consultant 3 position in the BERC program to 1.0 FTE Senior Economic Development and Marketing Specialist position in the Administration program. This position reallocation will align the position to better support Economic Development staffing needs. The Senior Economic Development and Marketing Specialist position will manage staff in the implementation of programs and services resulting in job retention and growth. A reduction of \$3,730 for professional services in the General Economic Development program will offset this request without affecting Office of Economic Development programs.</p>					
EconDev - Reallocate 1.0 FTE Permit & Env Reg Consultant Lv 2 to 1.0 FTE Economic Dev and Marketing Specialist					
	(156,263)	—	—	(156,263)	(1.0)
<p>Reallocate 1.0 vacant FTE Permit & Environmental Regulatory Consultant Level 2 position in the BERC program to 1.0 FTE Economic Development and Marketing Specialist position in the Administration program. This position reallocation will align the position to better support Economic Development staffing needs. The Economic Development and Marketing Specialist position will implement programs and services resulting in job retention and growth. A reduction of \$3,366 for professional services in the General Economic Development program will offset this request without affecting Office of Economic Development programs.</p>					

General Economic Development

Program Overview

General Economic Development includes job creation and retention programs that focus on business development, retention and attraction; small business liaison; attraction of key sales, property, transient occupancy and utility user tax revenue generators; involvement with regional and local partnerships and programs; promotion of sports, tourism, and the arts; and commercial corridor revitalization. These activities promote a sustainable community and have resulted in increased General Fund revenues and job growth. The program has continued the approach of aggregating primarily non-General Fund financing sources to maintain ongoing core program services. This approach is being taken to allow the annual General Fund transfer to be used to meet other critical County needs.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$887,692	\$5,736,813	\$1,812,639	\$(3,924,174)	(68.4)%
Other Charges	\$969,082	\$13,788,418	\$3,460,000	\$(10,328,418)	(74.9)%
Interfund Charges	\$97,142	\$164,314	\$164,314	—	—%
Intrafund Charges	\$1,858,069	\$1,737,488	\$1,682,686	\$(54,802)	(3.2)%
Total Expenditures / Appropriations	\$3,811,985	\$21,427,033	\$7,119,639	\$(14,307,394)	(66.8)%
Other Reimbursements	\$(2,219,429)	\$(2,898,288)	\$(2,325,324)	\$572,964	(19.8)%
Total Reimbursements	\$(2,219,429)	\$(2,898,288)	\$(2,325,324)	\$572,964	(19.8)%
Net Financing Uses	\$1,592,556	\$18,528,745	\$4,794,315	\$(13,734,430)	(74.1)%
Revenue					
Intergovernmental Revenues	\$2,982,122	\$15,766,443	\$4,655,715	\$(11,110,728)	(70.5)%
Miscellaneous Revenues	\$75,055	\$192,992	—	\$(192,992)	(100.0)%
Other Financing Sources	\$18,289	\$21,000	\$21,000	—	—%
Total Revenue	\$3,075,466	\$15,980,435	\$4,676,715	\$(11,303,720)	(70.7)%
Use of Fund Balance	\$(1,482,910)	\$2,548,310	\$117,600	\$(2,430,710)	(95.4)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$2,548,310	\$117,600	\$(2,430,710)	(95.4)%
Use of Fund Balance	\$2,548,310	\$117,600	\$(2,430,710)	(95.4)%

Summary of Changes

The Recommended Budget reflects a \$14,307,394 (66.8%) decrease in total appropriations, \$572,964 (19.8%) decrease in reimbursements, \$11,303,720 (70.7%) decrease in revenues, and \$2,430,710 (95.4%) decrease in use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is primarily due:

- The California Microbusiness COVID-19 Relief Grant program scheduled to end in FY 2022-23.
- The timing of American Rescue Plan Act (ARPA) project activity.
- Recommended growth detailed later in this section.

The decrease in reimbursements is due to a lower proportion of overall staff resources budgeted to support General Economic Development.

The decrease in revenues is primarily due to the timing of ARPA project activity.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
EconDev - Economic Development Strategic Plan	300,000	—	300,000	—	—
An Economic Development Strategic Plan update is intended to provide a framework for prioritizing investments and allocating resources to support equitable economic growth and job creation in Sacramento County. This community based plan will be crafted with stakeholder input and provide action steps, corresponding target timelines and metrics to gauge success. The Economic Development Strategic Plan will replace the last plan that ended in 2017 and help ensure that Sacramento County remains competitive and relevant in a rapidly changing environment. This request is funded by Fund Balance.					
EconDev - Reallocate 1.0 FTE Permit & Env Reg Consultant 3 to 1.0 FTE Sr. Economic Dev and Marketing Specialist	(3,730)	—	—	(3,730)	—
Reallocate 1.0 vacant FTE Permit & Environmental Regulatory Consultant 3 position in the BERC program to 1.0 FTE Senior Economic Development and Marketing Specialist position in the Administration program. This position reallocation will align the position to better support Economic Development staffing needs. The Senior Economic Development and Marketing Specialist position will manage staff in the implementation of programs and services resulting in job retention and growth. A reduction of \$3,730 for professional services in the General Economic Development program will offset this request without affecting Office of Economic Development programs.					
EconDev - Reallocate 1.0 FTE Permit & Env Reg Consultant Lv 2 to 1.0 FTE Economic Dev and Marketing Specialist	(3,366)	—	—	(3,366)	—
Reallocate 1.0 vacant FTE Permit & Environmental Regulatory Consultant Level 2 position in the BERC program to 1.0 FTE Economic Development and Marketing Specialist position in the Administration program. This position reallocation will align the position to better support Economic Development staffing needs. The Economic Development and Marketing Specialist position will implement programs and services resulting in job retention and growth. A reduction of \$3,366 for professional services in the General Economic Development program will offset this request without affecting Office of Economic Development programs.					

Mather

Program Overview

Mather focuses on economic redevelopment of the former Mather Air Force Base to promote employment and self-sufficiency through the job market and to achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self-funded with redevelopment bond proceeds and proceeds generated from the sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased revenues and job growth.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$415,834	\$16,921,393	\$16,982,686	\$61,293	0.4%
Other Charges	\$3,401	\$5,000	\$10,252	\$5,252	105.0%
Interfund Charges	\$4,184	\$6,105,780	\$6,105,780	—	—%
Intrafund Charges	\$171,075	\$237,200	\$276,000	\$38,800	16.4%
Total Expenditures / Appropriations	\$594,495	\$23,269,373	\$23,374,718	\$105,345	0.5%
Other Reimbursements	\$(279,097)	\$(7,142,667)	\$(7,135,697)	\$6,970	(0.1)%
Total Reimbursements	\$(279,097)	\$(7,142,667)	\$(7,135,697)	\$6,970	(0.1)%
Net Financing Uses	\$315,399	\$16,126,706	\$16,239,021	\$112,315	0.7%
Revenue					
Licenses, Permits & Franchises	\$131,196	\$121,639	\$32,591	\$(89,048)	(73.2)%
Revenue from Use Of Money & Property	\$274,206	\$527,580	\$477,580	\$(50,000)	(9.5)%
Charges for Services	—	—	\$2,100	\$2,100	—%
Miscellaneous Revenues	\$3,376	\$2,100	—	\$(2,100)	(100.0)%
Total Revenue	\$408,778	\$651,319	\$512,271	\$(139,048)	(21.3)%
Use of Fund Balance	\$(93,380)	\$15,475,387	\$15,726,750	\$251,363	1.6%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$15,475,387	\$15,726,750	\$251,363	1.6%
Use of Fund Balance	\$15,475,387	\$15,726,750	\$251,363	1.6%

Summary of Changes

The Recommended Budget reflects a \$105,345 (0.5%) increase in total appropriations, \$6,970 (0.1%) decrease in reimbursements, \$139,048 (21.3%) decrease in revenues, and \$251,363 (1.6%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations and the decrease in reimbursements is due to the timing of infrastructure projects at the former Mather Air Force Base.

The decrease in revenues is primarily due to anticipated reduction in proceeds associated with a property lease.

McClellan

Program Overview

McClellan focuses on economic redevelopment of the former McClellan Air Force Base to promote employment and self-sufficiency through the job market and to achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self-funded with cooperative agreement funds, redevelopment bond proceeds, energy credits from electricity sales, revenues derived from McClellan Airfield Aircraft Rescue and Fire Fighting services and proceeds generated from the sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased revenue and job growth.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$9,333,658	\$29,068,969	\$32,558,740	\$3,489,771	12.0%
Other Charges	\$91	\$110	\$110	—	—%
Interfund Charges	\$4,745,621	\$22,850,956	\$22,648,438	\$(202,518)	(0.9)%
Intrafund Charges	\$2,229,656	\$4,031,202	\$3,471,777	\$(559,425)	(13.9)%
Total Expenditures / Appropriations	\$16,309,026	\$55,951,237	\$58,679,065	\$2,727,828	4.9%
Total Reimbursements within Program		\$(11,000)	\$(15,000)	\$(4,000)	36.4%
Other Reimbursements	\$(4,851,086)	\$(23,198,157)	\$(22,996,382)	\$201,775	(0.9)%
Total Reimbursements	\$(4,868,601)	\$(23,209,157)	\$(23,011,382)	\$197,775	(0.9)%
Net Financing Uses	\$11,440,424	\$32,742,080	\$35,667,683	\$2,925,603	8.9%
Revenue					
Revenue from Use Of Money & Property	\$54,567	\$168,880	\$168,880	—	—%
Intergovernmental Revenues	\$12,722,954	\$6,219,594	\$7,521,795	\$1,302,201	20.9%
Charges for Services	—	—	\$2,847,963	\$2,847,963	—%
Miscellaneous Revenues	\$3,825,467	\$3,364,299	\$1,120,000	\$(2,244,299)	(66.7)%
Total Revenue	\$16,602,988	\$9,752,773	\$11,658,638	\$1,905,865	19.5%
Use of Fund Balance	\$(5,162,564)	\$22,989,307	\$24,009,045	\$1,019,738	4.4%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$22,989,307	\$24,009,045	\$1,019,738	4.4%
Use of Fund Balance	\$22,989,307	\$24,009,045	\$1,019,738	4.4%

Summary of Changes

The Recommended Budget reflects a \$2,727,828 (4.9%) increase in total appropriations, \$197,775 (0.9%) decrease in reimbursements, \$1,905,865 (19.5%) increase in revenues, and \$1,019,738 (4.4%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is primarily due to the timing of one environmental remediation project, Environmental Services Cooperative Agreement (ESCA) 6.

The decrease in reimbursements is primarily due to the timing of two environmental remediation projects, ESCA 4 and 5.

The increase in revenues is primarily due to funding for McClellan environmental remediation projects and funding associated with Aircraft Rescue and Fire Fighting Services provided to the United States Coast Guard.

Natomas Fire District

Budget Unit Functions & Responsibilities

Natomas Fire District funds the provision of fire protection services to approximately forty square miles of the Unincorporated Area in the northwestern portion of Sacramento County. Natomas Fire District is a dependent special district and the Board of Supervisors serves as the Board of Directors for the District.

Fire protection service is contracted to the Fire Department of the City of Sacramento. The District and the City entered into the contract in Fiscal Year 1984-85. All district assets, including equipment and real property, were turned over to the City. The City absorbed all district employees who did not retire at the time.

The contract calls for the annual payment of all available financing to the City for the fire protection service, less County administrative expenditures such as biannual audits, property tax administration fees, and administrative service charges.

District financing consists of property taxes, interest earnings, and fund balances.

The Office of Economic Development is responsible for managing the contract with the City, making payments, and preparing the district budget.

Goals

- To provide timely and effective fire protection services to the special district area.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Natomas Fire District	\$3,524,007	\$3,803,408	\$3,999,031	\$195,623	5.1%
Total Expenditures / Appropriations	\$3,524,007	\$3,803,408	\$3,999,031	\$195,623	5.1%
Net Financing Uses	\$3,524,007	\$3,803,408	\$3,999,031	\$195,623	5.1%
Total Revenue	\$3,502,707	\$3,464,375	\$3,783,375	\$319,000	9.2%
Use of Fund Balance	\$21,299	\$339,033	\$215,656	\$(123,377)	(36.4)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$3,524,007	\$3,803,408	\$3,999,031	\$195,623	5.1%
Total Expenditures / Appropriations	\$3,524,007	\$3,803,408	\$3,999,031	\$195,623	5.1%
Net Financing Uses	\$3,524,007	\$3,803,408	\$3,999,031	\$195,623	5.1%
Revenue					
Taxes	\$3,467,760	\$3,431,875	\$3,750,875	\$319,000	9.3%
Revenue from Use Of Money & Property	\$7,905	\$5,000	\$5,000	—	—%
Intergovernmental Revenues	\$27,043	\$27,500	\$27,500	—	—%
Total Revenue	\$3,502,707	\$3,464,375	\$3,783,375	\$319,000	9.2%
Use of Fund Balance	\$21,299	\$339,033	\$215,656	\$(123,377)	(36.4)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$339,033	\$215,656	\$(123,377)	(36.4)%
Use of Fund Balance	\$339,033	\$215,656	\$(123,377)	(36.4)%

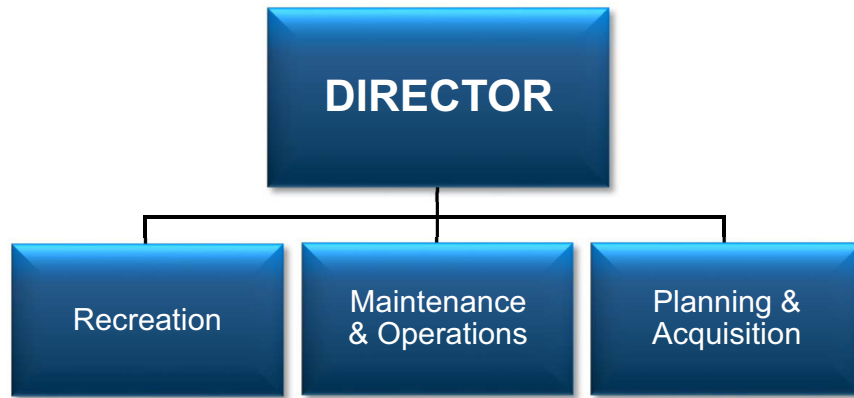
Summary of Changes

The Recommended Budget reflects a \$195,623 (5.1%) increase in total appropriations, \$319,000 (9.2%) increase in revenues, and \$123,377 (36.4%) decrease in use of fund balance from the prior year Adopted Budget.

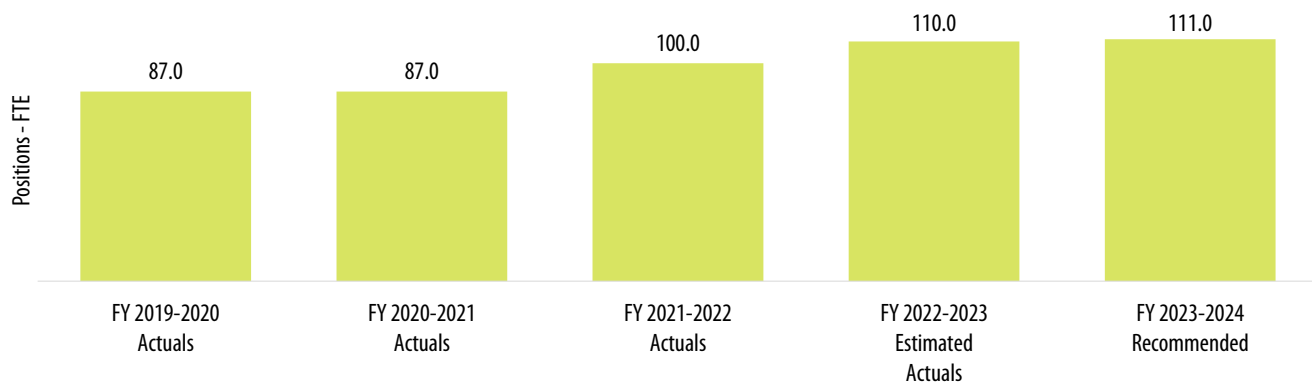
The increase in total appropriations is due to an increase in Property Tax collections, which results in an increase in expenditure appropriation to accommodate the transfer of revenue to the City of Sacramento for fire protection services from the Sacramento Fire Department.

The increase in revenues is due to a trend of recent increases in Property Tax collections.

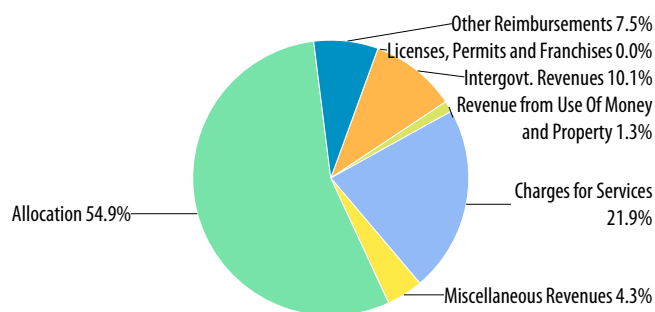
Regional Parks
Department Structure
Liz Bellas, Director



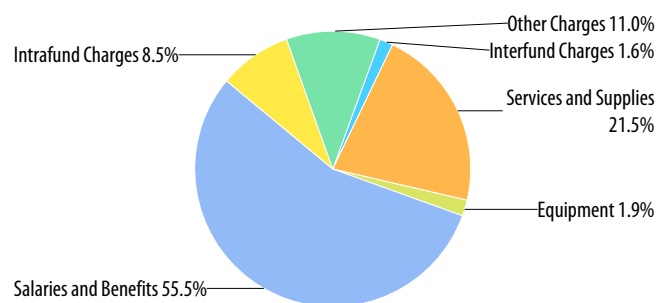
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The Department of **Regional Parks** enhances the health, enjoyment and quality of life in the region by acquiring, managing, and protecting park and open space lands; educating the public on the uses and values of leisure time activities, and the cultural and natural history of the County; growing and linking a system of regional parks, trails and open space in Sacramento and neighboring counties; providing a broad range of recreational activities for the community's diverse populations and; providing stewardship and protection of Sacramento County's regional park system through partnerships, planning and community involvement. Regional Parks provides services through the following programs:

- Administration and Planning
- American River Parkway
- Contract Facilities Maintenance
- Recreational Services
- Regional Parks and Open Space

Goals

- Provide affordable, accessible, clean and safe recreational activities and facilities for all.
- Protect natural habitats and the environment.
- Preserve cultural and historical resources.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administration and Planning	\$2,377,111	\$5,225,231	\$4,889,196	\$(336,035)	(6.4)%
American River Parkway	\$13,594,785	\$17,990,526	\$18,717,883	\$727,357	4.0%
Contract Facilities Maintenance	\$1,633,695	\$2,051,827	\$2,159,085	\$107,258	5.2%
Recreational Services	\$676,582	\$876,077	\$918,301	\$42,224	4.8%
Regional Parks and Open Space	\$1,777,134	\$2,910,994	\$3,161,128	\$250,134	8.6%
Total Expenditures / Appropriations	\$20,059,307	\$29,054,655	\$29,845,593	\$790,938	2.7%
Total Reimbursements	\$(3,068,098)	\$(1,859,850)	\$(2,249,516)	\$(389,666)	21.0%
Net Financing Uses	\$16,991,209	\$27,194,805	\$27,596,077	\$401,272	1.5%
Total Revenue	\$7,184,382	\$11,441,269	\$11,207,283	\$(233,986)	(2.0)%
Net County Cost	\$9,806,827	\$15,753,536	\$16,388,794	\$635,258	4.0%
Positions	100.0	110.0	111.0	1.0	0.9%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$11,530,747	\$15,903,056	\$16,568,170	\$665,114	4.2%
Services & Supplies	\$5,326,848	\$6,030,113	\$6,419,150	\$389,037	6.5%
Other Charges	\$190,348	\$3,781,548	\$3,279,923	\$(501,625)	(13.3)%
Equipment	\$121,403	\$510,000	\$556,408	\$46,408	9.1%
Interfund Charges	\$637,474	\$563,550	\$472,863	\$(90,687)	(16.1)%
Intrafund Charges	\$2,252,486	\$2,266,388	\$2,549,079	\$282,691	12.5%
Total Expenditures / Appropriations	\$20,059,307	\$29,054,655	\$29,845,593	\$790,938	2.7%
Intrafund Reimbursements Between Programs	\$(1,455,241)	—	—	—	—%
Other Reimbursements	\$(1,612,857)	\$(1,859,850)	\$(2,249,516)	\$(389,666)	21.0%
Total Reimbursements	\$(3,068,098)	\$(1,859,850)	\$(2,249,516)	\$(389,666)	21.0%
Net Financing Uses	\$16,991,209	\$27,194,805	\$27,596,077	\$401,272	1.5%
Revenue					
Licenses, Permits & Franchises	\$8,450	\$10,000	\$10,000	—	—%
Fines, Forfeitures & Penalties	\$2,912	—	—	—	—%
Revenue from Use Of Money & Property	\$177,480	\$317,257	\$380,201	\$62,944	19.8%
Intergovernmental Revenues	\$158,300	\$3,474,267	\$3,012,391	\$(461,876)	(13.3)%
Charges for Services	\$4,831,107	\$6,360,717	\$6,524,397	\$163,680	2.6%
Miscellaneous Revenues	\$2,006,133	\$1,279,028	\$1,280,294	\$1,266	0.1%
Total Revenue	\$7,184,382	\$11,441,269	\$11,207,283	\$(233,986)	(2.0)%
Net County Cost	\$9,806,827	\$15,753,536	\$16,388,794	\$635,258	4.0%
Positions	100.0	110.0	111.0	1.0	0.9%

Summary of Changes

The Recommended Budget reflects a \$790,938 (2.7%) increase in total appropriations, \$389,666 (21.0%) increase in reimbursements, \$233,986 (2.0%) decrease in revenues, and \$635,258 (4.0%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases related to negotiated personnel costs.
- Increases in maintenance supplies, equipment, and allocated costs from other departments.
- Decreases in contributions to other agencies related to American Rescue Plan Act (ARPA) allocations being made directly to dependent districts.

- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to:

- The addition of administrative staff and related reimbursements from the Golf Fund.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net decrease in revenues is primarily due to the ARPA revenues being allocated directly to the dependent districts.

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

- 1.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Administration and Planning	110,161	(104,419)	—	5,742	1.0
American River Parkway	51,408	—	—	51,408	—

Administration and Planning

Program Overview

Administration and Planning consists of planning and development of the department's budget, accounts payable, accounts receivable, management and oversight, human resources and payroll. The unit is responsible for Capital Improvement Projects (CIP) from planning and design through development; preparation and development of complex site plans; review and comment on environmental documents; review of land development projects; and negotiations and administration of consultant contracts.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,002,657	\$1,690,110	\$1,876,291	\$186,181	11.0%
Services & Supplies	\$947,946	\$301,720	\$299,456	\$(2,264)	(0.8)%
Other Charges	\$190,018	\$3,130,000	\$2,641,000	\$(489,000)	(15.6)%
Interfund Charges	—	\$47,233	—	\$(47,233)	(100.0)%
Intrafund Charges	\$63,704	\$56,168	\$72,449	\$16,281	29.0%
Cost of Goods Sold	\$172,787	—	—	—	—%
Total Expenditures / Appropriations	\$2,377,111	\$5,225,231	\$4,889,196	\$(336,035)	(6.4)%
Total Reimbursements between Programs		—	—	—	—%
Other Reimbursements	\$(100,860)	\$(1,496,098)	\$(1,885,633)	\$(389,535)	26.0%
Total Reimbursements	\$(1,445,663)	\$(1,496,098)	\$(1,885,633)	\$(389,535)	26.0%
Net Financing Uses	\$931,448	\$3,729,133	\$3,003,563	\$(725,570)	(19.5)%
Revenue					
Intergovernmental Revenues	\$22,470	\$3,129,065	\$2,728,821	\$(400,244)	(12.8)%
Charges for Services	\$47,601	\$28,000	\$28,000	—	—%
Miscellaneous Revenues	\$110,748	—	—	—	—%
Total Revenue	\$180,819	\$3,157,065	\$2,756,821	\$(400,244)	(12.7)%
Net County Cost	\$750,629	\$572,068	\$246,742	\$(325,326)	(56.9)%
Positions	7.0	10.0	11.0	1.0	10.0%

Summary of Changes

The Recommended Budget reflects a \$336,035 (6.4%) decrease in total appropriations, \$389,535 (26.0%) increase in reimbursements, \$400,244 (12.7%) decrease in revenues, and \$325,326 (56.9%) decrease in Net County Cost from the prior year Adopted Budget.

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

The net decrease in total appropriations is due to:

- Significant completion of the American River Parkway Natural Resources Management Plan.
- The allocation of ARPA funds directly to dependent districts rather than flowing through this budget.
- Increases related to negotiated personnel costs.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- The addition of administrative staff and related reimbursements from the Golf Fund.
- Recommended growth detailed later in this section.

The decrease in revenues is due to significant completion of the American River Parkway Natural Resources Management Plan and the direct allocation of ARPA funds to dependent districts.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
RP - Add 1.0 FTE Natural Resource Spec 2					
	104,419	(104,419)	—	—	1.0
Add 1.0 FTE Natural Resource Specialist 2 position to implement and manage the Natural Resources Management Plan (NRMP). Without this position, it will be difficult for Regional Parks to properly implement the NRMP. This request is funded from Habitat Restoration Program fees (as the implementation of the NRMP plan continues, the county will receive more grant revenues). This request is contingent upon approval of a request in the Parks - Restricted Funds budget (BU 6410000).					
RP - CAPSD Contracts Consulting costs					
	5,742	—	—	5,742	—
Ongoing funding for consultation services with Contracts and Purchasing Services Division to assist with writing, overseeing and ensuring compliance with public works contracts and associated laws. Regional Parks has numerous funded Capital Improvement Plan projects that the Department is working to complete and requires the specialized expertise of CAPSD. If this request is not funded, the consulting still needs to be done but the costs will come out of the existing Parks operations budget, possibly impacting the ability of the Department to complete projects as projects scale up and consulting costs increase. This is a General Fund request.					

American River Parkway

Program Overview

The **American River Parkway** program consists of law enforcement and maintenance of the American River Parkway to provide a clean and safe park environment for the community to enjoy. This includes the protection of natural areas; the preservation of County assets and adjacent property values; subsidy support to Effie Yeaw Nature Center leased to the American River Natural History Association; and Park Resource Teams to address illegal camping, including referrals to homeless programs in partnership with the Department of Human Assistance (DHA), and clean-up of trash and debris.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$8,208,667	\$10,659,544	\$10,983,160	\$323,616	3.0%
Services & Supplies	\$3,061,568	\$4,114,982	\$4,386,498	\$271,516	6.6%
Other Charges	—	\$592,500	\$579,875	\$(12,625)	(2.1)%
Equipment	\$43,473	\$450,000	\$511,408	\$61,408	13.6%
Interfund Charges	\$629,174	\$516,317	\$472,863	\$(43,454)	(8.4)%
Intrafund Charges	\$1,651,903	\$1,657,183	\$1,784,079	\$126,896	7.7%
Total Expenditures / Appropriations	\$13,594,785	\$17,990,526	\$18,717,883	\$727,357	4.0%
Total Reimbursements between Programs		—	—	—	—%
Other Reimbursements	\$(1,344,956)	\$(158,160)	\$(164,383)	\$(6,223)	3.9%
Total Reimbursements	\$(1,455,394)	\$(158,160)	\$(164,383)	\$(6,223)	3.9%
Net Financing Uses	\$12,139,391	\$17,832,366	\$18,553,500	\$721,134	4.0%
Revenue					
Licenses, Permits & Franchises	\$8,450	\$10,000	\$10,000	—	—%
Fines, Forfeitures & Penalties	\$2,912	—	—	—	—%
Revenue from Use Of Money & Property	\$142,825	\$142,360	\$151,631	\$9,271	6.5%
Intergovernmental Revenues	\$100,524	\$185,305	\$154,352	\$(30,953)	(16.7)%
Charges for Services	\$1,864,396	\$2,854,089	\$2,874,220	\$20,131	0.7%
Miscellaneous Revenues	\$1,630,730	\$1,082,000	\$1,082,000	—	—%
Total Revenue	\$3,749,838	\$4,273,754	\$4,272,203	\$(1,551)	(0.0)%
Net County Cost	\$8,389,554	\$13,558,612	\$14,281,297	\$722,685	5.3%
Positions	70.0	74.0	75.0	1.0	1.4%

Summary of Changes

The Recommended Budget reflects a \$727,357 (4.0%) increase in total appropriations, \$6,223 (3.9%) increase in reimbursements, \$1,551 (0.0%) decrease in revenues, and \$722,685 (5.3%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Inflationary increases for services and supplies including rentals, dumpsters, and fuel costs.
- Increases related to negotiated personnel costs and the addition of 1.0 FTE position moved from another program.
- An increase in Department overhead costs, resulting from the increased costs previously described.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to increases in Department overhead costs that are reimbursed by the other programs.

The decrease in revenues is due to a revised projection of revenue, based on historical data of three fiscal years.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
RP - Park Ranger SRRCS Radios - Rangers	51,408	—	—	51,408	—

One-time General Fund funding for six (6) Motorola APX8500 radios to replace secondary radios that are obsolete. While this is a "one-time" request, a similar request is expected to be made in future fiscal years until all existing Ranger patrol vehicles have been updated. Any newly approved vehicle additions will have a funding request for a radio.

The secondary radios were originally provided by Sacramento Regional Radio Communications System at no cost, as they were surplus from various agencies. Rangers have incorporated these secondary radios into their normal operations, and this funding being denied would mean that as the existing secondary radios fail, they would be removed and not replaced.

Contract Facilities Maintenance

Program Overview

Contract Facilities Maintenance consists of landscaping services for County facilities. This program is fully funded through charges to departments occupying County facilities.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,174,029	\$1,380,043	\$1,403,603	\$23,560	1.7%
Services & Supplies	\$326,069	\$381,313	\$415,201	\$33,888	8.9%
Equipment	\$14,274	—	—	—	—%
Intrafund Charges	\$253,041	\$290,471	\$340,281	\$49,810	17.1%
Cost of Goods Sold	\$(133,719)	—	—	—	—%
Total Expenditures / Appropriations	\$1,633,695	\$2,051,827	\$2,159,085	\$107,258	5.2%
Net Financing Uses	\$1,633,695	\$2,051,827	\$2,159,085	\$107,258	5.2%
Revenue					
Intergovernmental Revenues	\$18,402	\$16,147	—	\$(16,147)	(100.0)%
Charges for Services	\$2,015,138	\$2,018,325	\$2,159,085	\$140,760	7.0%
Miscellaneous Revenues	\$318	—	—	—	—%
Total Revenue	\$2,033,857	\$2,034,472	\$2,159,085	\$124,613	6.1%
Net County Cost	\$(400,163)	\$17,355	—	\$(17,355)	(100.0)%
Positions	11.0	11.0	12.0	1.0	9.1%

Summary of Changes

The Recommended Budget reflects a \$107,258 (5.2%) increase in total appropriations, \$124,613 (6.1%) increase in revenues, and \$17,355 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is primarily due to increases in services and supplies costs, as well as costs related to negotiated personnel costs.

The increase in revenues reflects cost recovery for services provided to customer departments in county-owned facilities.

Recreational Services

Program Overview

Recreational Services provides administration of County Service Areas (CSA); volunteer and education programs at Cosumnes River Preserve; coordination of large special events that occur in the park system; picnic reservation and program services; and other permits for organizations to utilize parks. Therapeutic Recreation Services provides recreation opportunities for individuals with disabilities residing in Sacramento County with programs that focus on abilities while encouraging people to attain their highest level of independent leisure functioning by increasing leisure skills, improving social skills, increasing independence and increasing their awareness of and involvement in community recreational activities.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$471,297	\$548,815	\$562,684	\$13,869	2.5%
Services & Supplies	\$119,244	\$255,969	\$271,207	\$15,238	6.0%
Intrafund Charges	\$86,041	\$71,293	\$84,410	\$13,117	18.4%
Total Expenditures / Appropriations	\$676,582	\$876,077	\$918,301	\$42,224	4.8%
Other Reimbursements	\$(27,645)	\$(27,645)	\$(21,520)	\$6,125	(22.2)%
Total Reimbursements	\$(27,645)	\$(27,645)	\$(21,520)	\$6,125	(22.2)%
Net Financing Uses	\$648,937	\$848,432	\$896,781	\$48,349	5.7%
Revenue					
Revenue from Use Of Money & Property	\$(22,105)	\$68,032	\$120,790	\$52,758	77.5%
Intergovernmental Revenues	\$3,230	\$4,844	—	\$(4,844)	(100.0)%
Charges for Services	\$460,619	\$361,322	\$392,367	\$31,045	8.6%
Miscellaneous Revenues	\$80,800	\$32,028	\$2,000	\$(30,028)	(93.8)%
Total Revenue	\$522,544	\$466,226	\$515,157	\$48,931	10.5%
Net County Cost	\$126,393	\$382,206	\$381,624	\$(582)	(0.2)%
Positions	4.0	4.0	4.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$42,224 (4.8%) increase in total appropriations, \$6,125 (22.2%) decrease in reimbursements, \$48,931 (10.5%) increase in revenues, and \$582 (0.2%) decrease in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due primarily to increases related to negotiated personnel costs, insurance premiums, various allocated costs, and Department overhead costs.

The decrease in reimbursements is due to a reduction in funding from one of the County Service Area (CSA) districts due to budget constraints in that district.

The increase in revenues is due to a revised projection of revenues, based on historical data of three fiscal years.

Regional Parks and Open Space

Program Overview

Regional Parks and Open Space consists of law enforcement and maintenance of the lands, including Gibson Ranch, Mather Regional Park, and Dry Creek Parkway, to provide a clean and safe park environment for the community to enjoy; protection of natural areas; preservation of County assets and adjacent property values; administration and oversight of Illa M. Collin Conservation Preserve; administration of leases for McFarland Ranch, Dillard Ranch, Dry Creek Ranch, Mabel Jean Roach Ranch, and Witter Ranch; and operation of state-owned lands in the Delta including Sherman Island, Hogback Island, Cliffhouse, and Georgiana Slough.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$674,098	\$1,624,544	\$1,742,432	\$117,888	7.3%
Services & Supplies	\$872,020	\$976,129	\$1,046,788	\$70,659	7.2%
Other Charges	\$331	\$59,048	\$59,048	—	—%
Equipment	\$63,656	\$60,000	\$45,000	\$(15,000)	(25.0)%
Interfund Charges	\$8,300	—	—	—	—%
Intrafund Charges	\$197,797	\$191,273	\$267,860	\$76,587	40.0%
Cost of Goods Sold	\$(39,068)	—	—	—	—%
Total Expenditures / Appropriations	\$1,777,134	\$2,910,994	\$3,161,128	\$250,134	8.6%
Other Reimbursements	\$(139,396)	\$(177,947)	\$(177,980)	\$(33)	0.0%
Total Reimbursements	\$(139,396)	\$(177,947)	\$(177,980)	\$(33)	0.0%
Net Financing Uses	\$1,637,738	\$2,733,047	\$2,983,148	\$250,101	9.2%
Revenue					
Revenue from Use Of Money & Property	\$56,761	\$106,865	\$107,780	\$915	0.9%
Intergovernmental Revenues	\$13,674	\$138,906	\$129,218	\$(9,688)	(7.0)%
Charges for Services	\$443,352	\$1,098,981	\$1,070,725	\$(28,256)	(2.6)%
Miscellaneous Revenues	\$183,537	\$165,000	\$196,294	\$31,294	19.0%
Total Revenue	\$697,324	\$1,509,752	\$1,504,017	\$(5,735)	(0.4)%
Net County Cost	\$940,414	\$1,223,295	\$1,479,131	\$255,836	20.9%
Positions	8.0	11.0	9.0	(2.0)	(18.2)%

Summary of Changes

The Recommended Budget reflects a \$250,134 (8.6%) increase in total appropriations, \$33 (0.0%) increase in reimbursements, \$5,735 (0.4%) decrease in revenues, and \$255,836 (20.9%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- The full implementation of the Cherry Island Soccer Complex into one program including vehicles, maintenance equipment, and staff.
- Increases in negotiated personnel costs, partially offset by the transfer of two positions to other Regional Parks programs.
- Increases in Department overhead costs.

The increase in reimbursements is due to a slight change in cost calculations and the associated reimbursements from the Mather Community Facilities District and Gibson Ranch housing development that provide funding for operations.

The decrease in revenues is due to a revised projection of revenue, based on historical data of three fiscal years.

Parks-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Parks Restricted Revenues** budget unit was established as part of the FY 2022-23 Budget and receives certain revenues that are restricted by statute or regulation for specific purposes and uses by the Regional Parks Department. The Parks Restricted revenue sources and applicable transfers are accounted for in the following programs:

- Parks-Ancil Hoffman Bequest
- Parks-Cosumnes River Preserve
- Parks-Gibson Ranch Maintenance Fund
- Parks – Goethe Trust
- Parks-Habitat Restoration Program Fees
- Parks-Rangers Asset Forfeiture-Dept Use
- Parks-Rangers Asset Forfeiture-Program Funding
- Parks-Restricted Revenues-Trust Fund
- Parks – Returned Fees
- Parks-Therapeutic Recreation Services

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Parks-Ancil Hoffman Bequest	—	\$12,505	\$12,585	\$80	0.6%
Parks-Cosumnes River Preserve	—	\$153,380	\$154,380	\$1,000	0.7%
Parks-Habitat Restoration Program Fees	—	\$1,069,250	\$2,505,940	\$1,436,690	134.4%
Parks-Rangers Asset Forfeiture - Dept Use	—	\$5,970	\$6,010	\$40	0.7%
Parks-Rangers Asset Forfeiture - Program Funding	—	\$1,054	\$1,061	\$7	0.7%
Parks-Restricted Revenues-Trust Fund	—	\$125,813	\$126,613	\$800	0.6%
Parks-Therapeutic Recreation Services	—	\$10,596	\$10,666	\$70	0.7%
Total Expenditures / Appropriations	—	\$1,378,568	\$2,817,255	\$1,438,687	104.4%
Total Reimbursements	—	\$(47,233)	—	\$47,233	(100.0)%
Net Financing Uses	—	\$1,331,335	\$2,817,255	\$1,485,920	111.6%
Total Revenue	\$(634,354)	—	\$1,436,690	\$1,436,690	—%
Use of Fund Balance	\$634,354	\$1,331,335	\$1,380,565	\$49,230	3.7%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	—	\$104,419	\$104,419	—%
Appropriation for Contingencies	—	\$1,378,568	\$2,712,836	\$1,334,268	96.8%
Total Expenditures / Appropriations	—	\$1,378,568	\$2,817,255	\$1,438,687	104.4%
Other Reimbursements	—	\$(47,233)	—	\$47,233	(100.0)%
Total Reimbursements	—	\$(47,233)	—	\$47,233	(100.0)%
Net Financing Uses	—	\$1,331,335	\$2,817,255	\$1,485,920	111.6%
Revenue					
Fines, Forfeitures & Penalties	\$1,907	—	—	—	—%
Revenue from Use Of Money & Property	\$1,010	—	—	—	—%
Miscellaneous Revenues	\$(637,270)	—	\$1,436,690	\$1,436,690	—%
Total Revenue	\$(634,354)	—	\$1,436,690	\$1,436,690	—%
Use of Fund Balance	\$634,354	\$1,331,335	\$1,380,565	\$49,230	3.7%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,331,335	\$1,380,565	\$49,230	3.7%
Use of Fund Balance	\$1,331,335	\$1,380,565	\$49,230	3.7%

Summary of Changes

The Recommended Budget reflects a \$1,438,687 (104.4%) increase in appropriations, \$47,233 (100.0%) decrease in reimbursements, \$1,436,690 (new) increase in revenues, and \$49,230 (3.7%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- An increase in appropriation for contingencies for future program-specific needs.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in revenues is due to an increase in anticipated fee revenue in the Habitat Restoration Program Fees program.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Parks-Habitat Restoration Program Fees	104,419	—	—	104,419	—

Parks-Ancil Hoffman Bequest

Program Overview

The **Parks-Ancil Hoffman Bequest** fund is used for the Ancil Hoffman Park. Revenue is collected through donations as part of a will or trust.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Appropriation for Contingencies	—	\$12,505	\$12,585	\$80	0.6%
Total Expenditures / Appropriations	—	\$12,505	\$12,585	\$80	0.6%
Net Financing Uses	—	\$12,505	\$12,585	\$80	0.6%
Use of Fund Balance	—	\$12,505	\$12,585	\$80	0.6%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$12,505	\$12,585	\$80	0.6%
Use of Fund Balance	\$12,505	\$12,585	\$80	0.6%

Summary of Changes

The Recommended Budget reflects an \$80 (0.6%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in appropriation for contingencies for future needs funded by an increase in available prior year fund balance.

Parks-Cosumnes River Preserve

Program Overview

The **Parks-Cosumnes River Preserve** program was designated for the development of the Cosumnes River Preserve, with expenditures approved by a consortium of stakeholders including Parks and Bureau of Land Management. Revenue was previously collected through leases of McFarland Ranch, Valensin, Garcia Ranch, and Flint. No new revenue is currently being collected; however, collection is planned to resume in the future.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Appropriation for Contingencies	—	\$153,380	\$154,380	\$1,000	0.7%
Total Expenditures / Appropriations	—	\$153,380	\$154,380	\$1,000	0.7%
Net Financing Uses	—	\$153,380	\$154,380	\$1,000	0.7%
Revenue					
Revenue from Use Of Money & Property	\$966	—	—	—	—%
Total Revenue	\$966	—	—	—	—%
Use of Fund Balance	\$(966)	\$153,380	\$154,380	\$1,000	0.7%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$153,380	\$154,380	\$1,000	0.7%
Use of Fund Balance	\$153,380	\$154,380	\$1,000	0.7%

Summary of Changes

The Recommended Budget reflects a \$1,000 (0.7%) increase in total appropriations and use of fund balance from the prior year Adopted Budget

The increase in total appropriations is due to an increase in appropriation for contingencies for future needs funded by an increase in available prior year fund balance.

Parks-Gibson Ranch Maintenance Fund

Program Overview

The **Parks-Gibson Ranch Maintenance Fund** is designated to be used in completing major projects or repairs of the Gibson Ranch Concession facilities. Revenue was previously collected through a fee of 7.5% of the gross monthly income derived from boarding operations at Gibson Ranch. Currently, no new revenue is being collected due to there being no concessionaire; however, concessions are planned to resume in the future.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Revenue					
Miscellaneous Revenues	\$(7,956)	—	—	—	—%
Total Revenue	\$(7,956)	—	—	—	—%
Use of Fund Balance	\$7,956	—	—	—	—%

Summary of Changes

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

Parks-Goethe Trust

Program Overview

The **Parks-Goethe Trust** is designated either to acquire additional lands as part of the American River Parkway Plan along the American River in the County of Sacramento and for the improvement of such lands with riding, hiking and bicycle trails and the designation of same as the "Jedediah Smith Memorial Trail; or to improve the existing lands owned by said County within said American River Parkway Plan for riding, hiking, and bicycle trails to be designated as the above-named trail; and that all of such improvements shall be dedicated as public recreational park areas open to all members of the public, to be maintained by the County, as public recreational park areas." Revenues are from royalty checks from the California Resources Corporation.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Other Reimbursements	—	\$(543)	—	\$543	(100.0)%
Total Reimbursements	—	\$(543)	—	\$543	(100.0)%
Net Financing Uses	—	\$(543)	—	\$543	(100.0)%
Revenue					
Revenue from Use Of Money & Property	\$(3)	—	—	—	—%
Total Revenue	\$(3)	—	—	—	—%
Use of Fund Balance	\$3	\$(543)	—	\$543	100.0%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$(543)	—	\$543	(100.0)%
Use of Fund Balance	\$(543)	—	\$543	100.0%

Summary of Changes

The Recommended Budget reflects a \$543 (100.0%) decrease in total reimbursements and increase in use of fund balance from the prior year Adopted Budget.

No new revenue is anticipated in this program, and the budget is anticipated to be closed at the end of FY 2023-24.

Parks-Habitat Restoration Program Fees

Program Overview

The **Parks-Habitat Restoration Program Fees** program is designated by the Board of Supervisors to be used for park operations in direct association with habitat protection and enhancement, as well as future land acquisition. Revenue is through a fee collected from entities utilizing park lands for mitigation projects.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	—	\$104,419	\$104,419	—%
Appropriation for Contingencies	—	\$1,069,250	\$2,401,521	\$1,332,271	124.6%
Total Expenditures / Appropriations	—	\$1,069,250	\$2,505,940	\$1,436,690	134.4%
Net Financing Uses	—	\$1,069,250	\$2,505,940	\$1,436,690	134.4%
Revenue					
Miscellaneous Revenues	\$(591,322)	—	\$1,436,690	\$1,436,690	—%
Total Revenue	\$(591,322)	—	\$1,436,690	\$1,436,690	—%
Use of Fund Balance	\$591,322	\$1,069,250	\$1,069,250	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,069,250	\$1,069,250	—	—%
Use of Fund Balance	\$1,069,250	\$1,069,250	—	—%

Summary of Changes

The Recommended Budget reflects a \$1,436,690 (134.4%) increase in total appropriations and \$1,436,690 (new) increase in revenues from the prior year Adopted Budget.

The increase in total appropriations is primarily due to:

- An increase in appropriation for contingencies for future program needs.
- Recommended growth detailed later in this section.

The increase in revenues is due an anticipated increase in funding from the Natural Resource Management Plan (NRMP).

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
RP - Add 1.0 FTE Natural Resource Spec 2 HRP					
	104,419	—	—	104,419	—
Funding for 1.0 FTE Natural Resource Specialist 2 position in Regional Parks to implement and manage the Natural Resources Management Plan. This request is contingent upon approval of a request in the Regional Parks budget (BU 6400000).					

Parks-Rangers Asset Forfeiture - Dept Use

Program Overview

Parks – Rangers Asset Forfeiture – Department Use Fund – In compliance with California State Law, assets related to certain types of criminal cases can be seized by law enforcement, including the Department’s Park Rangers. The program is administered by the District Attorney’s office, and some funds are taken as overhead. 85% of the remaining funds that are seized are deposited into this program for use by the Department for equipment, training, supplies and other operational needs.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Appropriation for Contingencies	—	\$5,970	\$6,010	\$40	0.7%
Total Expenditures / Appropriations	—	\$5,970	\$6,010	\$40	0.7%
Net Financing Uses	—	\$5,970	\$6,010	\$40	0.7%
Revenue					
Fines, Forfeitures & Penalties	\$1,621	—	—	—	—%
Revenue from Use Of Money & Property	\$40	—	—	—	—%
Total Revenue	\$1,660	—	—	—	—%
Use of Fund Balance	\$(1,660)	\$5,970	\$6,010	\$40	0.7%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$5,970	\$6,010	\$40	0.7%
Use of Fund Balance	\$5,970	\$6,010	\$40	0.7%

Summary of Changes

The Recommended Budget reflects a \$40 (0.7%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in appropriation for contingencies for future program needs funded by an increase in prior year available fund balance.

Parks-Rangers Asset Forfeiture - Program Funding

Program Overview

Parks – Rangers Asset Forfeiture – Program Funding – In compliance with California State Law, assets related to certain types of criminal cases can be seized by law enforcement, including the Department’s Park Rangers. The program is administered by the District Attorney’s office, and some funds are taken as overhead. 15% of the remaining funds that are seized are deposited into this program and must be used to combat drug use and divert gang activity.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Appropriation for Contingencies	—	\$1,054	\$1,061	\$7	0.7%
Total Expenditures / Appropriations	—	\$1,054	\$1,061	\$7	0.7%
Net Financing Uses	—	\$1,054	\$1,061	\$7	0.7%
Revenue					
Fines, Forfeitures & Penalties	\$286	—	—	—	—%
Revenue from Use Of Money & Property	\$7	—	—	—	—%
Total Revenue	\$293	—	—	—	—%
Use of Fund Balance	\$(293)	\$1,054	\$1,061	\$7	0.7%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,054	\$1,061	\$7	0.7%
Use of Fund Balance	\$1,054	\$1,061	\$7	0.7%

Summary of Changes

The Recommended Budget reflects a \$7 (0.7%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in appropriation for contingencies for future program needs funded by an increase in prior year available fund balance.

Parks-Restricted Revenues-Trust Fund

Program Overview

The **Parks-Restricted Revenues-Trust Fund** was established in 1983 to serve as a depository for donations received for various programs and/or facilities. Revenues are from donations for various programs and/or facilities that are designated by the donors.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Appropriation for Contingencies	—	\$125,813	\$126,613	\$800	0.6%
Total Expenditures / Appropriations	—	\$125,813	\$126,613	\$800	0.6%
Net Financing Uses	—	\$125,813	\$126,613	\$800	0.6%
Revenue					
Miscellaneous Revenues	\$8,698	—	—	—	—%
Total Revenue	\$8,698	—	—	—	—%
Use of Fund Balance	\$(8,698)	\$125,813	\$126,613	\$800	0.6%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$125,813	\$126,613	\$800	0.6%
Use of Fund Balance	\$125,813	\$126,613	\$800	0.6%

Summary of Changes

The Recommended Budget reflects an \$800 (0.6%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in appropriation for contingencies for future program needs funded by an increase in prior year available fund balance.

Parks-Returned Fees

Program Overview

The **Parks-Returned Fees** is the holding account for returned checks.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Reimbursements	—	\$(46,690)	—	\$46,690	(100.0)%
Total Reimbursements	—	\$(46,690)	—	\$46,690	(100.0)%
Net Financing Uses	—	\$(46,690)	—	\$46,690	(100.0)%
Revenue					
Miscellaneous Revenues	\$(46,690)	—	—	—	—%
Total Revenue	\$(46,690)	—	—	—	—%
Use of Fund Balance	\$46,690	\$(46,690)	—	\$46,690	100.0%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$(46,690)	—	\$46,690	(100.0)%
Use of Fund Balance	\$(46,690)	—	\$46,690	100.0%

Summary of Changes

The Recommended Budget reflects a \$46,690 (100.0%) decrease in reimbursements and increase in use of fund balance from the prior year Adopted Budget.

This program is not expected to receive any additional revenues and is anticipated to be closed at the end of FY 2023-24.

Parks-Therapeutic Recreation Services

Program Overview

The **Parks-Therapeutic Recreation Services** restricted revenue budget is designated for use by the Therapeutic Recreation Services program, which provides therapeutic recreation opportunities for individuals with disabilities residing in Sacramento County. The programs focus on abilities while encouraging people to attain their highest level of independent leisure functioning by increasing leisure skills, improving social skills, increasing independence and increasing their awareness of and involvement in community recreational activities. Revenues are from donations for various programs.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Appropriation for Contingencies	—	\$10,596	\$10,666	\$70	0.7%
Total Expenditures / Appropriations	—	\$10,596	\$10,666	\$70	0.7%
Net Financing Uses	—	\$10,596	\$10,666	\$70	0.7%
Use of Fund Balance	—	\$10,596	\$10,666	\$70	0.7%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$10,596	\$10,666	\$70	0.7%
Use of Fund Balance	\$10,596	\$10,666	\$70	0.7%

Summary of Changes

The Recommended Budget reflects a \$70 (0.7%) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in appropriation for contingencies for future program needs funded by an increase in prior year available fund balance.

County Parks CFD 2006-1

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Parks Communities Facilities District (CFD) 2006-1**, provides local and regional park maintenance and operation services within County Service Area 4B in the south County and Wilton community, including acquisition of parkland, construction of park amenities including trails, picnic areas, sports fields, community centers and restrooms. Property taxes fund this budget.

Goals

- Provide local and regional park maintenance and operation services for the area at a level permitted by available resources.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
CFD 2006-1	\$15,000	\$16,500	\$16,500	—	—%
Total Expenditures / Appropriations	\$15,000	\$16,500	\$16,500	—	—%
Net Financing Uses	\$15,000	\$16,500	\$16,500	—	—%
Total Revenue	\$21,596	\$20,650	\$21,675	\$1,025	5.0%
Use of Fund Balance	\$(6,596)	\$(4,150)	\$(5,175)	\$(1,025)	(24.7)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	—	\$1,500	\$1,500	—	—%
Interfund Charges	\$15,000	\$15,000	\$15,000	—	—%
Total Expenditures / Appropriations	\$15,000	\$16,500	\$16,500	—	—%
Net Financing Uses	\$15,000	\$16,500	\$16,500	—	—%
Revenue					
Revenue from Use Of Money & Property	\$605	\$150	\$150	—	—%
Charges for Services	\$20,991	\$20,500	\$21,525	\$1,025	5.0%
Total Revenue	\$21,596	\$20,650	\$21,675	\$1,025	5.0%
Use of Fund Balance	\$(6,596)	\$(4,150)	\$(5,175)	\$(1,025)	(24.7)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$2,446	—	\$(2,446)	(100.0)%
Provision for Reserve	\$(6,596)	\$(5,175)	\$1,421	(21.5)%
Use of Fund Balance	\$(4,150)	\$(5,175)	\$(1,025)	(24.7)%

Summary of Changes

The Recommended Budget reflects a \$1,025 (5.0%) increase in revenues and \$1,025 (24.7%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in revenues is due to a projected increase in Special Assessments in Fiscal Year 2023-24.

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

- County Parks CFD 2006-1 reserve has increased \$5,175.

CSA No.4B-(Wilton-Cosumnes)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No. 4B**, provides local recreation and park services to the south county and to the Wilton community. Property taxes and facility rental fees fund this budget.

Goals

- Provide local recreation and park services for the area at a level permitted by available resources.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
CSA No. 4B (Wilton-Cosumnes)	\$13,099	\$21,275	\$21,275	—	—%
Total Expenditures / Appropriations	\$13,099	\$21,275	\$21,275	—	—%
Net Financing Uses	\$13,099	\$21,275	\$21,275	—	—%
Total Revenue	\$28,793	\$21,275	\$21,275	—	—%
Use of Fund Balance	\$(15,694)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$6,579	\$14,755	\$14,755	—	—%
Interfund Charges	\$6,520	\$6,520	\$6,520	—	—%
Total Expenditures / Appropriations	\$13,099	\$21,275	\$21,275	—	—%
Net Financing Uses	\$13,099	\$21,275	\$21,275	—	—%
Revenue					
Taxes	\$5,003	\$4,966	\$4,966	—	—%
Revenue from Use Of Money & Property	\$112	\$244	\$244	—	—%
Intergovernmental Revenues	\$39	\$46	\$46	—	—%
Charges for Services	\$23,639	\$16,019	\$16,019	—	—%
Total Revenue	\$28,793	\$21,275	\$21,275	—	—%
Use of Fund Balance	\$(15,694)	—	—	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$16,713	—	\$(16,713)	(100.0)%
Provision for Reserve	\$(16,713)	—	\$16,713	(100.0)%
Use of Fund Balance	—	—	—	—%

Summary of Changes

The Recommended Budget reflects no net changes from the prior year Adopted Budget.

CSA No.4C-(Delta)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No 4C**, provides safe, well maintained parks and community centers to the residents in the Delta region, and implements programs and services at the Jean Harvie Senior and Community Center. Property taxes and facility rental fees fund this budget.

Goals

- To provide safe and well maintained parks and programs for the residents of the Delta region at a level permitted by available resources.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
CSA No 4C (Delta)	\$40,733	\$42,996	\$35,507	\$(7,489)	(17.4)%
Total Expenditures / Appropriations	\$40,733	\$42,996	\$35,507	\$(7,489)	(17.4)%
Net Financing Uses	\$40,733	\$42,996	\$35,507	\$(7,489)	(17.4)%
Total Revenue	\$41,046	\$44,246	\$44,246	—	—%
Use of Fund Balance	\$(314)	\$(1,250)	\$(8,739)	\$(7,489)	(599.1)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$34,608	\$36,871	\$35,507	\$(1,364)	(3.7)%
Interfund Charges	\$6,125	\$6,125	—	\$(6,125)	(100.0)%
Total Expenditures / Appropriations	\$40,733	\$42,996	\$35,507	\$(7,489)	(17.4)%
Net Financing Uses	\$40,733	\$42,996	\$35,507	\$(7,489)	(17.4)%
Revenue					
Taxes	\$28,937	\$24,657	\$24,657	—	—%
Revenue from Use Of Money & Property	\$69	\$100	\$100	—	—%
Intergovernmental Revenues	\$254	\$289	\$289	—	—%
Charges for Services	\$11,787	\$16,000	\$16,000	—	—%
Miscellaneous Revenues	—	\$3,200	\$3,200	—	—%
Total Revenue	\$41,046	\$44,246	\$44,246	—	—%
Use of Fund Balance	\$(314)	\$(1,250)	\$(8,739)	\$(7,489)	(599.1)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$445	\$(8,739)	\$(9,184)	(2,063.8)%
Provision for Reserve	\$(1,695)	—	\$1,695	(100.0)%
Use of Fund Balance	\$(1,250)	\$(8,739)	\$(7,489)	(599.1)%

Summary of Changes

The Recommended Budget reflects a \$7,489 (17.4%) decrease in total appropriations and \$7,489 (599.1%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a one-time transfer in Fiscal Year 2022-23 to Recreational Services that is not required in Fiscal Year 2023-24, and a decrease in expenditures in administrative services.

CSA No.4D-(Herald)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No. 4D**, provides local recreation and park services to the community within the south county. Property taxes and facility rental fees fund this budget.

Goals

- To provide safe and well maintained recreation and park services for the south county at a level permitted by available resources.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
CSA No 4D (Herald)	\$10,724	\$10,086	\$8,714	\$(1,372)	(13.6)%
Total Expenditures / Appropriations	\$10,724	\$10,086	\$8,714	\$(1,372)	(13.6)%
Net Financing Uses	\$10,724	\$10,086	\$8,714	\$(1,372)	(13.6)%
Total Revenue	\$10,157	\$10,086	\$10,091	\$5	0.0%
Use of Fund Balance	\$567	—	\$(1,377)	\$(1,377)	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$5,724	\$5,086	\$5,086	—	—%
Interfund Charges	\$5,000	\$5,000	\$3,628	\$(1,372)	(27.4)%
Total Expenditures / Appropriations	\$10,724	\$10,086	\$8,714	\$(1,372)	(13.6)%
Net Financing Uses	\$10,724	\$10,086	\$8,714	\$(1,372)	(13.6)%
Revenue					
Taxes	\$8,839	\$8,734	\$8,739	\$5	0.1%
Revenue from Use Of Money & Property	\$20	\$20	\$20	—	—%
Intergovernmental Revenues	\$68	\$82	\$82	—	—%
Charges for Services	\$1,230	\$1,250	\$1,250	—	—%
Total Revenue	\$10,157	\$10,086	\$10,091	\$5	0.0%
Use of Fund Balance	\$567	—	\$(1,377)	\$(1,377)	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,525	\$(1,377)	\$(2,902)	(190.3)%
Provision for Reserve	\$(1,525)	—	\$1,525	(100.0)%
Use of Fund Balance	—	\$(1,377)	\$(1,377)	—%

Summary of Changes

The Recommended Budget reflects a \$1,372 (13.6%) decrease in total appropriations, \$5 (0.0%) increase in revenues, and \$1,377 (new) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a one-time prior year transfer to Parks operations.

The increase in revenues is due to a projected increase in property tax revenue.

Del Norte Oaks Park District

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Del Norte Oaks Park District**, provides grounds maintenance for 8,200 square feet of landscaped area around the back lot line of the Del Norte Oaks subdivision and two adjoining streets. The area, as maintained, enhances the quality of life of residents in the surrounding vicinity and helps create a positive image of the community as a whole.

Goals

- Provide grounds maintenance for the area at a level permitted by available resources.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Del Norte Oaks	\$4,921	\$4,514	\$800	\$(3,714)	(82.3)%
Total Expenditures / Appropriations	\$4,921	\$4,514	\$800	\$(3,714)	(82.3)%
Net Financing Uses	\$4,921	\$4,514	\$800	\$(3,714)	(82.3)%
Total Revenue	\$5,378	\$4,514	\$4,514	—	—%
Use of Fund Balance	\$(456)	—	\$(3,714)	\$(3,714)	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,207	\$800	\$800	—	—%
Interfund Charges	\$3,714	\$3,714	—	\$(3,714)	(100.0)%
Total Expenditures / Appropriations	\$4,921	\$4,514	\$800	\$(3,714)	(82.3)%
Net Financing Uses	\$4,921	\$4,514	\$800	\$(3,714)	(82.3)%
Revenue					
Taxes	\$5,287	\$4,442	\$4,442	—	—%
Revenue from Use Of Money & Property	\$50	\$30	\$30	—	—%
Intergovernmental Revenues	\$41	\$42	\$42	—	—%
Total Revenue	\$5,378	\$4,514	\$4,514	—	—%
Use of Fund Balance	\$(456)	—	\$(3,714)	\$(3,714)	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$4,545	\$(64)	\$(4,609)	(101.4)%
Provision for Reserve	\$(4,545)	\$(3,650)	\$895	(19.7)%
Use of Fund Balance	—	\$(3,714)	\$(3,714)	—%

Summary of Changes

The Recommended Budget reflects a \$3,714 (82.3%) decrease in total appropriations and \$3,714 (new) decrease in use of fund balance from the prior year Adopted Budget.

The net decrease in appropriations is primarily due to a decrease in services from Regional Parks staff.

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

- Del Norte Oaks Park District reserve has increased \$3,650.

Fish And Game Propagation

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Fish and Game Propagation**, provides educational programs to Sacramento County residents regarding the importance of the local watersheds and fisheries. The program teaches about the Sacramento area's natural and historical resources, which encourages the preservation of natural, cultural and historical resources in Sacramento County.

Goals

- Grow community stewardship of local watersheds, wildlife and natural resources.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Fish and Game Propagation	\$30,140	\$19,569	\$8,613	\$(10,956)	(56.0)%
Total Expenditures / Appropriations	\$30,140	\$19,569	\$8,613	\$(10,956)	(56.0)%
Net Financing Uses	\$30,140	\$19,569	\$8,613	\$(10,956)	(56.0)%
Total Revenue	\$9,569	\$17,298	\$9,540	\$(7,758)	(44.8)%
Use of Fund Balance	\$20,571	\$2,271	\$(927)	\$(3,198)	(140.8)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$30,140	\$19,569	\$8,613	\$(10,956)	(56.0)%
Total Expenditures / Appropriations	\$30,140	\$19,569	\$8,613	\$(10,956)	(56.0)%
Net Financing Uses	\$30,140	\$19,569	\$8,613	\$(10,956)	(56.0)%
Revenue					
Fines, Forfeitures & Penalties	\$9,458	\$17,158	\$9,400	\$(7,758)	(45.2)%
Revenue from Use Of Money & Property	\$111	\$140	\$140	—	—%
Total Revenue	\$9,569	\$17,298	\$9,540	\$(7,758)	(44.8)%
Use of Fund Balance	\$20,571	\$2,271	\$(927)	\$(3,198)	(140.8)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$ (10,571)	\$ 1,344	\$ 11,915	(112.7)%
Reserve Release	\$ 12,842	—	\$ (12,842)	(100.0)%
Provision for Reserve	—	\$ (2,271)	\$ (2,271)	—%
Use of Fund Balance	\$ 2,271	\$ (927)	\$ (3,198)	(140.8)%

Summary of Changes

The Recommended Budget reflects a \$10,956 (56.0%) decrease in total appropriations, \$7,758 (44.8%) decrease in revenues, and \$3,198 (140.8%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a reduction in the contribution to the American River Natural History Association (ARNHA) for the Effie Yeaw Nature Center operation.

The decrease in revenues is due to lower than anticipated FY 2022-23 revenue collections, resulting in a revision of the revenue projections that are based on a three-year average.

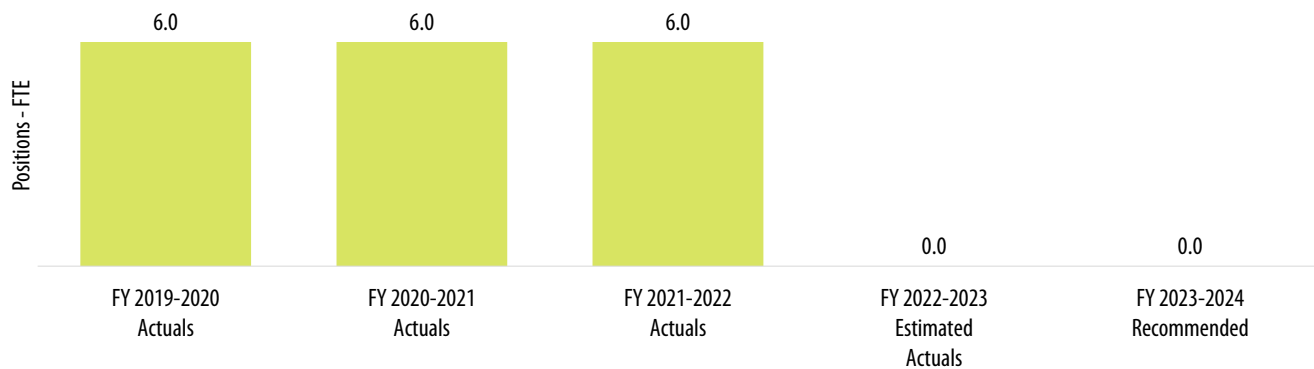
Reserve changes from the prior year Adopted Budget are detailed below:

- Future Services reserve has increased \$2,271

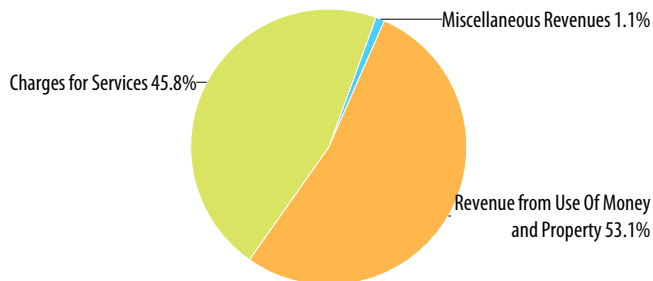
Golf
Department Structure
Liz Bellas, Director



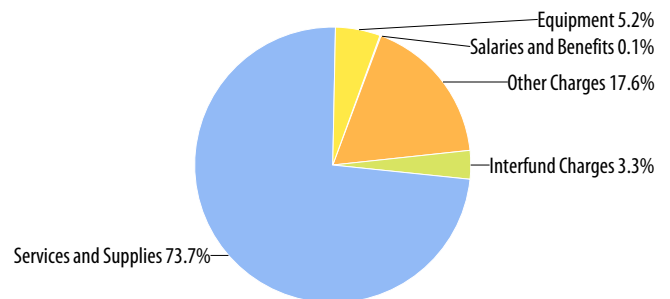
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Golf**, provides quality public golf course facilities and services to a wide range of county residents and visitors to the region at competitive prices.

Goals

- To make Sacramento County a destination for golfers and increase the number of rounds played on county golf courses.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Golf	\$9,405,700	\$10,357,893	\$9,442,408	\$(915,485)	(8.8)%
Total Expenditures / Appropriations	\$9,405,700	\$10,357,893	\$9,442,408	\$(915,485)	(8.8)%
Total Reimbursements	\$(540,577)	—	—	—	—%
Net Financing Uses	\$8,865,123	\$10,357,893	\$9,442,408	\$(915,485)	(8.8)%
Total Revenue	\$10,525,846	\$9,396,760	\$10,142,465	\$745,705	7.9%
Use of Fund Balance	\$(1,660,722)	\$961,133	\$(700,057)	\$(1,661,190)	(172.8)%
Positions	6.0	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$864,106	\$243,766	\$12,569	\$(231,197)	(94.8)%
Services & Supplies	\$6,536,443	\$7,399,295	\$6,956,434	\$(442,861)	(6.0)%
Other Charges	\$1,191,811	\$1,635,981	\$1,663,687	\$27,706	1.7%
Equipment	—	\$463,000	\$494,000	\$31,000	6.7%
Interfund Charges	\$436,063	\$615,851	\$315,718	\$(300,133)	(48.7)%
Intrafund Charges	\$377,277	—	—	—	—%
Total Expenditures / Appropriations	\$9,405,700	\$10,357,893	\$9,442,408	\$(915,485)	(8.8)%
Intrafund Reimbursements Within Programs	\$(377,277)	—	—	—	—%
Other Reimbursements	\$(163,300)	—	—	—	—%
Total Reimbursements	\$(540,577)	—	—	—	—%
Net Financing Uses	\$8,865,123	\$10,357,893	\$9,442,408	\$(915,485)	(8.8)%
Revenue					
Revenue from Use Of Money & Property	\$5,677,300	\$4,926,148	\$5,389,813	\$463,665	9.4%
Intergovernmental Revenues	\$7,164	\$8,074	—	\$(8,074)	(100.0)%
Charges for Services	\$4,691,040	\$4,182,133	\$4,645,247	\$463,114	11.1%
Miscellaneous Revenues	\$150,342	\$280,405	\$107,405	\$(173,000)	(61.7)%
Total Revenue	\$10,525,846	\$9,396,760	\$10,142,465	\$745,705	7.9%
Use of Fund Balance	\$(1,660,722)	\$961,133	\$(700,057)	\$(1,661,190)	(172.8)%
Positions	6.0	—	—	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$2,307,357	\$408,000	\$(1,899,357)	(82.3)%
Reserve Release	\$438,438	\$148,815	\$(289,623)	(66.1)%
Provision for Reserve	\$(1,784,662)	\$(1,256,872)	\$527,790	(29.6)%
Use of Fund Balance	\$961,133	\$(700,057)	\$(1,661,190)	(172.8)%

Summary of Changes

The Recommended Budget reflects a \$915,485 (8.8%) decrease in total appropriations, \$745,705 (7.9%) increase in revenues and \$1,661,190 (172.8%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to:

- The completion of transitioning Ancil Hoffman Golf course to a fee management operation managed by a contractor.
- Recommended growth detailed later in this section.

The increase in revenues is due to:

- An anticipated increase in rounds of golf.
- Recommended growth detailed later in this section.

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

- Future Service reserve has increased by \$1,108,057.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Golf	86,000	—	86,000	—	—

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Golf - Golf Ancil Hoffman aerator equipment	72,000	—	72,000	—	—
Purchase an attachment for the backhoe equipment at Mather golf course to maintain golf greens and ensure proper tree maintenance. Without approval, it will impact golfer's play and will have an adverse effect on the revenue. This is a one-time request funded with Golf revenues.					
Golf - Golf Mather Golf course backhoe attachment	14,000	—	14,000	—	—
Purchase a Deere Backhoe attachment to assist landscaping maintenance crews in moving soil, uprooting trees, removing stumps, and digging to plant trees on the course. Without this Backhoe attachment, it will be difficult to maintain the golf courses. This is a one-time request funded by Golf revenues.					

Park Construction

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Park Construction**, acquires and develops land and other facilities for the recreational use of the residents of Sacramento County and to restore and protect the fragile ecological balance of the County's natural habitats so that the diverse and abundant wildlife can continue to thrive. Grant awards from various government agencies and County General Fund allocations fund this budget.

Goals

- To provide safe and well maintained parks and open space for the residents of the Sacramento region at a level permitted by available resources.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Parks Construction	\$4,087,924	\$26,391,622	\$18,741,724	\$(7,649,898)	(29.0)%
Total Expenditures / Appropriations	\$4,087,924	\$26,391,622	\$18,741,724	\$(7,649,898)	(29.0)%
Total Reimbursements	\$(9,917,897)	\$(6,186,317)	\$(472,863)	\$5,713,454	(92.4)%
Net Financing Uses	\$(5,829,973)	\$20,205,305	\$18,268,861	\$(1,936,444)	(9.6)%
Total Revenue	\$288,635	\$12,742,183	\$10,072,965	\$(2,669,218)	(20.9)%
Use of Fund Balance	\$(6,118,608)	\$7,463,122	\$8,195,896	\$732,774	9.8%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$183,530	\$2,565,808	\$2,788	\$(2,563,020)	(99.9)%
Improvements	\$3,857,806	\$23,825,814	\$18,678,936	\$(5,146,878)	(21.6)%
Equipment	\$46,589	—	—	—	—%
Appropriation for Contingencies	—	—	\$60,000	\$60,000	—%
Total Expenditures / Appropriations	\$4,087,924	\$26,391,622	\$18,741,724	\$(7,649,898)	(29.0)%
Other Reimbursements	\$(9,917,897)	\$(6,186,317)	\$(472,863)	\$5,713,454	(92.4)%
Total Reimbursements	\$(9,917,897)	\$(6,186,317)	\$(472,863)	\$5,713,454	(92.4)%
Net Financing Uses	\$(5,829,973)	\$20,205,305	\$18,268,861	\$(1,936,444)	(9.6)%
Revenue					
Revenue from Use Of Money & Property	\$83,865	—	—	—	—%
Intergovernmental Revenues	\$7,250	\$12,700,484	\$10,072,965	\$(2,627,519)	(20.7)%
Miscellaneous Revenues	\$197,520	\$41,699	—	\$(41,699)	(100.0)%
Total Revenue	\$288,635	\$12,742,183	\$10,072,965	\$(2,669,218)	(20.9)%
Use of Fund Balance	\$(6,118,608)	\$7,463,122	\$8,195,896	\$732,774	9.8%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$7,463,122	\$8,195,896	\$732,774	9.8%
Use of Fund Balance	\$7,463,122	\$8,195,896	\$732,774	9.8%

Summary of Changes

The Recommended Budget reflects a \$7,649,898 (29.0%) decrease in total appropriations, \$5,713,454 (92.4%) decrease in reimbursements, \$2,669,218 (20.9%) decrease in revenues, and \$732,774 (9.8%) increase in use of fund balance from the prior year Adopted Budget.

The decrease in appropriations is due to costs associated with the completion of certain Park Construction projects, including the Soil Born Ranch project, the McFarland Ranch Barn, and Ancil Hoffman Restrooms.

The decrease in reimbursements is primarily due to a one-time prior year General Fund contribution for McFarland Ranch, American River Ranch, and Dillard Ranch improvements as well as \$5 million for Board approved American Rescue Plan Act Revenue Replacement projects.

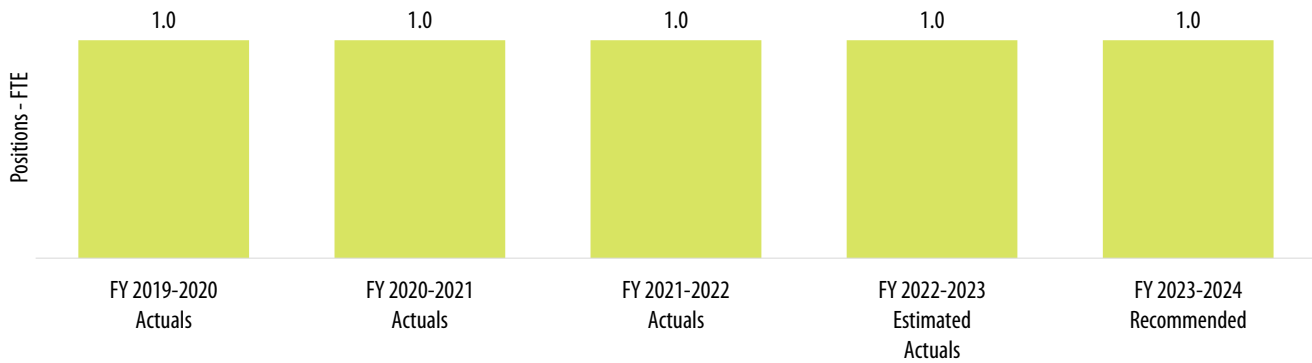
The decrease in revenues is due to timelines for anticipated grant revenues for Park Construction projects.

There are no changes to reserves.

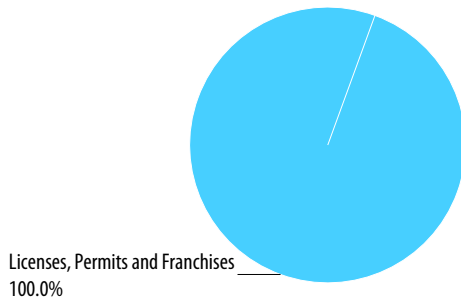
South Sacramento Conservation Agency Admin
Department Structure
Kim Hudson, Executive Director



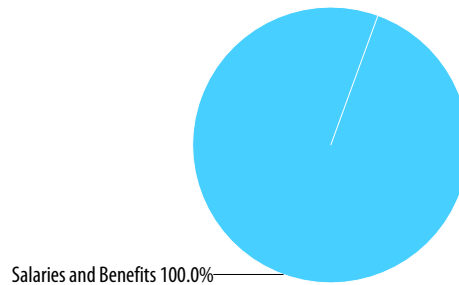
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **South Sacramento Conservation Agency** oversees implementation of the South Sacramento Habitat Conservation Plan (SSHCP) including acquisition of land or easements to form the SSHCP preserve system; implementation of proposals for restoration of species habitat and aquatic resources; formation of management and monitoring plans to maintain the preserve system; and ensuring compliance with the conditions of the SSHCP and associated permits. The County budget only includes Object 10 (Salary and Benefits) costs for this entity.

Goals

- Consistently administer the SSHCP guiding documents, policies, and regulations.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
South Sacramento Conservation Agency Admin	\$229,192	\$239,510	\$249,097	\$9,587	4.0%
Total Expenditures / Appropriations	\$229,192	\$239,510	\$249,097	\$9,587	4.0%
Net Financing Uses	\$229,192	\$239,510	\$249,097	\$9,587	4.0%
Total Revenue	\$229,192	\$239,510	\$249,097	\$9,587	4.0%
Use of Fund Balance	—	—	—	—	—%
Positions	1.0	1.0	1.0	—	—%

Budget Unit – Budget by Object

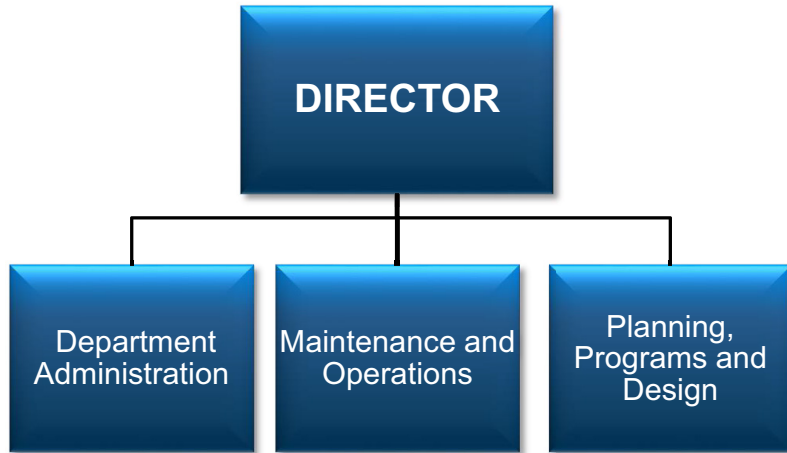
	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$229,192	\$239,510	\$249,097	\$9,587	4.0%
Total Expenditures / Appropriations	\$229,192	\$239,510	\$249,097	\$9,587	4.0%
Net Financing Uses	\$229,192	\$239,510	\$249,097	\$9,587	4.0%
Revenue					
Licenses, Permits & Franchises	\$229,192	\$239,510	\$249,097	\$9,587	4.0%
Total Revenue	\$229,192	\$239,510	\$249,097	\$9,587	4.0%
Use of Fund Balance	—	—	—	—	—%
Positions	1.0	1.0	1.0	—	—%

Summary of Changes

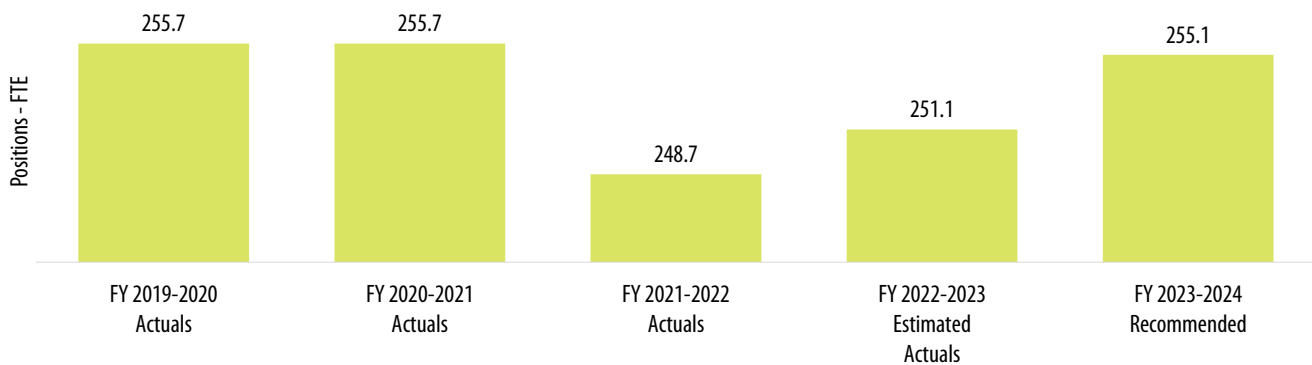
The Recommended Budget reflects a \$9,587 (4.0%) increase in total appropriations and revenues from the prior year Adopted Budget.

The increase in total appropriations and offsetting revenues is due to increases in negotiated personnel costs.

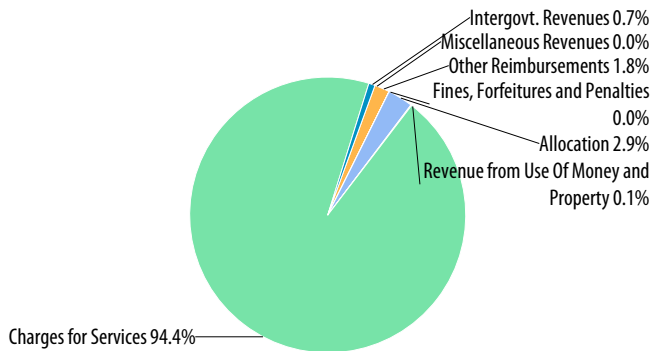
Department of Transportation
Department Structure
Ron Vicari, Director



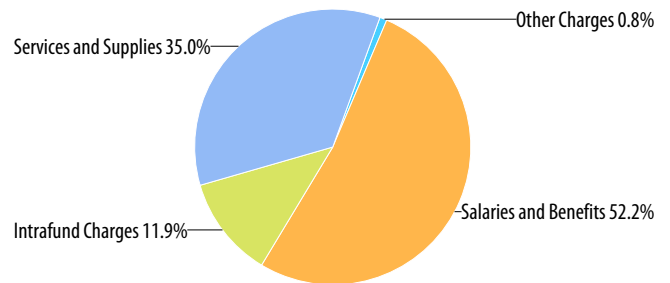
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Department of Transportation** (DOT) provides transportation planning, traffic management, road maintenance and construction services for over 2,200 miles of roads in the Unincorporated Area of Sacramento County through the following programs:

- Department Administration
- Maintenance and Operations
- Planning, Programs, and Design

Goals

- Improve the pavement condition on County roadways and reduce the backlog of unmet road maintenance and rehabilitation needs.
- Implement complete street improvements to ensure mobility for all users of the County roadway system.
- Leverage existing transportation funding to successfully compete for future grant opportunities that address anticipated infrastructure needs.

Accomplishments

- Completed \$42.5 million in overlay projects during the 2022 construction season utilizing a combination of funding from the Road Maintenance and Rehabilitation Account Local Streets and Roads (RMRA LSR) revenue and General Fund Contributions. Currently designing over \$80 million in overlay projects for the upcoming 2023 and 2024 construction seasons.
- Implemented measures to reduce the cost of new development in the County by providing updates to major plan area finance plans. Department of Transportation continued to work with the Board of Supervisors to evaluate strategies to modify improvement triggers to ensure improvements keep pace with new development and to confirm that the cost burden to development projects is equitable.
- Completed multiple large capital construction projects with others currently under construction, while the Department of Transportation continues to successfully secure funding for capital projects identified in the FY 2023-24 Capital Improvement Plan.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Department Administration	\$8,181,769	\$9,414,387	\$9,891,459	\$477,072	5.1%
Maintenance and Operations	\$48,243,078	\$55,677,256	\$57,013,460	\$1,336,204	2.4%
Planning, Programs and Design	\$10,948,687	\$13,093,107	\$13,734,579	\$641,472	4.9%
Total Expenditures / Appropriations	\$67,373,534	\$78,184,750	\$80,639,498	\$2,454,748	3.1%
Total Reimbursements	\$(8,560,876)	\$(10,610,392)	\$(10,865,856)	\$(255,464)	2.4%
Net Financing Uses	\$58,812,658	\$67,574,358	\$69,773,642	\$2,199,284	3.3%
Total Revenue	\$58,471,181	\$63,706,383	\$67,682,642	\$3,976,259	6.2%
Use of Fund Balance	\$341,477	\$3,867,975	\$2,091,000	\$(1,776,975)	(45.9)%
Positions	248.7	250.7	255.1	4.4	1.8%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$34,954,928	\$40,371,413	\$42,103,029	\$1,731,616	4.3%
Services & Supplies	\$23,896,868	\$27,569,195	\$28,251,374	\$682,179	2.5%
Other Charges	\$385,414	\$889,230	\$682,719	\$(206,511)	(23.2)%
Equipment	\$58,928	\$40,000	—	\$(40,000)	(100.0)%
Intrafund Charges	\$8,077,396	\$9,314,912	\$9,602,376	\$287,464	3.1%
Total Expenditures / Appropriations	\$67,373,534	\$78,184,750	\$80,639,498	\$2,454,748	3.1%
Intrafund Reimbursements Between Programs	\$(8,077,396)	\$(9,314,912)	\$(9,602,376)	\$(287,464)	3.1%
Other Reimbursements	\$(483,480)	\$(1,295,480)	\$(1,263,480)	\$32,000	(2.5)%
Total Reimbursements	\$(8,560,876)	\$(10,610,392)	\$(10,865,856)	\$(255,464)	2.4%
Net Financing Uses	\$58,812,658	\$67,574,358	\$69,773,642	\$2,199,284	3.3%
Revenue					
Fines, Forfeitures & Penalties	\$6,750	\$6,000	\$11,500	\$5,500	91.7%
Revenue from Use Of Money & Property	\$76,776	\$76,557	\$71,390	\$(5,167)	(6.7)%
Intergovernmental Revenues	\$780,945	\$804,323	\$521,000	\$(283,323)	(35.2)%
Charges for Services	\$57,596,010	\$62,819,403	\$67,078,252	\$4,258,849	6.8%
Miscellaneous Revenues	\$7,925	\$100	\$500	\$400	400.0%
Other Financing Sources	\$2,776	—	—	—	—%
Total Revenue	\$58,471,181	\$63,706,383	\$67,682,642	\$3,976,259	6.2%
Use of Fund Balance	\$341,477	\$3,867,975	\$2,091,000	\$(1,776,975)	(45.9)%
Positions	248.7	250.7	255.1	4.4	1.8%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$3,867,975	\$2,091,000	\$(1,776,975)	(45.9)%
Use of Fund Balance	\$3,867,975	\$2,091,000	\$(1,776,975)	(45.9)%

Summary of Changes

The Recommended Budget reflects a \$2,454,748 (3.1%) increase in total appropriations, \$255,464 (2.4%) increase in reimbursements, \$3,976,259 (6.2%) increase in revenues, and \$1,776,975 (45.9%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in salaries and benefits included in negotiated labor agreements.
- Allocated cost increases for services from the Department of Technology and Department of General Services’ purchasing and contract services.
- Increases in equipment and vehicle rental rates along with increased fuel costs.
- Increases in safety and ergonomic supplies.
- Anticipated cost increases for maintenance materials and supplies, and disposal fees.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to higher departmental overhead costs related to the changes described above.

The net increase in revenues is due to:

- Charges for services specifically related to Road Fund projects and programs, Transportation Sales Tax projects, and services to the Regional Parks Department for the Gibson Ranch Overlay Project and Public Facilities Financing Districts primarily for Metro Air Park.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

There are no changes to reserves.

Position counts have increased by 4.4 FTE from the prior year Adopted Budget due to:

- 0.4 FTE net mid-year increases.
- 4.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Department Administration	131,693	—	131,693	—	1.0
Maintenance and Operations	358,356	—	358,356	—	2.0
Planning, Programs and Design	167,730	—	167,730	—	1.0

Department Administration

Program Overview

Department Administration provides services to all entities of the Department of Transportation, including direct support to the Director. Services include payroll management, facilities management, procurement and accounts payable, customer service and 311 service request coordination, employee safety programs, employee training, budgeting, and fiscal services.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,538,389	\$3,937,148	\$4,298,332	\$361,184	9.2%
Services & Supplies	\$4,268,589	\$4,938,009	\$5,260,408	\$322,399	6.5%
Other Charges	\$374,791	\$539,230	\$332,719	\$(206,511)	(38.3)%
Total Expenditures / Appropriations	\$8,181,769	\$9,414,387	\$9,891,459	\$477,072	5.1%
Total Reimbursements between Programs		\$(9,314,912)	\$(9,602,376)	\$(287,464)	3.1%
Total Reimbursements	\$(8,077,396)	\$(9,314,912)	\$(9,602,376)	\$(287,464)	3.1%
Net Financing Uses	\$104,374	\$99,475	\$289,083	\$189,608	190.6%
Revenue					
Revenue from Use Of Money & Property	\$76,776	\$76,557	\$71,390	\$(5,167)	(6.7)%
Intergovernmental Revenues	\$19,134	\$12,918	\$1,000	\$(11,918)	(92.3)%
Charges for Services	\$8,464	\$10,000	\$216,693	\$206,693	2,066.9%
Total Revenue	\$104,374	\$99,475	\$289,083	\$189,608	190.6%
Use of Fund Balance	—	—	—	—	—%
Positions	22.6	22.6	24.0	1.4	6.2%

Summary of Changes

The Recommended Budget reflects a \$477,072 (5.1%) increase in total appropriations, \$287,464 (3.1%) increase in reimbursements, and \$189,608 (190.6%) increase in revenues from the prior year Adopted Budget.

The net increase in total appropriations is due to:

- Increases in negotiated personnel costs and a decrease in budgeted salary savings due to fewer anticipated vacancies.
- Increased costs for services and supplies primarily related to membership dues, safety supplies, cell phone services, legal services, software maintenance and license increases, Department of Technology labor, and Department of General Services' purchasing and contract services.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to higher departmental overhead costs resulting from higher labor costs and increases in services and supplies costs described above.

The net increase in revenues is due to:

- Labor charges related to unsheltered encampment services partially offset by a reduction in services to the Road Fund.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DOT - Add 4.0 FTE Positions (2.0 FTE Asst Engineer Civil, 1.0 FTE Sr Civil Engineer, 1.0 FTE Admin Services Officer 1)					
	131,693	—	131,693	—	1.0

Add 4.0 FTE (1.0 FTE Senior Civil Engineer, 1.0 FTE Administrative Services Officer 1, and 2.0 FTE Assistant Engineer Civil) positions spread across all three DOT programs. These positions have been identified by the Department as necessary to meet critical project delivery deadlines, administrative, and customer service needs. The positions will allow the Department to continue managing various Transportation responsibilities, support new County development goals, and react promptly to Board action items. The positions will be 100% funded with Transportation Services revenues.

Maintenance and Operations

Program Overview

Maintenance & Operations includes two primary functional areas described below.

- Pavement, Roadside and Landscape Maintenance - Maintains and repairs all public street and roadway facilities; repairs or replaces steel guardrails, sound walls, pedestrian walkways and fences; maintains roadside shoulders, ditches, curbs, culverts and gutters; operates and maintains movable and fixed bridges; and provides maintenance of street trees and landscaped areas.

- Traffic Engineering and Operations

Engineering: Prepares traffic reports and conducts studies pertaining to traffic conditions; investigates traffic problems; conducts safety studies and research; makes recommendations for improvements on existing streets and highways; reviews designs for new construction; and approves traffic handling and control for construction projects on county roads. The section also develops priority lists of potential projects; submits project proposals to other agencies; and administers the residential street speed control, radar enforcement, and school crossing guard programs.

Operations: Sets and monitors the timing of all county traffic signal systems and networks; maintains existing traffic signal, highway lighting and general street lighting equipment; inspects and tests new traffic signal control equipment; advises on traffic signal and lighting construction projects; installs and maintains all traffic and street name signs, pavement markings and bikeway striping; and administers the Graffiti Removal Program.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$23,715,555	\$27,007,399	\$27,956,012	\$948,613	3.5%
Services & Supplies	\$18,348,550	\$21,375,051	\$21,790,885	\$415,834	1.9%
Other Charges	\$10,623	\$350,000	\$350,000	—	—%
Equipment	\$58,928	\$40,000	—	\$(40,000)	(100.0)%
Intrafund Charges	\$6,109,422	\$6,904,806	\$6,916,563	\$11,757	0.2%
Total Expenditures / Appropriations	\$48,243,078	\$55,677,256	\$57,013,460	\$1,336,204	2.4%
Other Reimbursements	\$(483,480)	\$(1,295,480)	\$(1,263,480)	\$32,000	(2.5)%
Total Reimbursements	\$(483,480)	\$(1,295,480)	\$(1,263,480)	\$32,000	(2.5)%
Net Financing Uses	\$47,759,598	\$54,381,776	\$55,749,980	\$1,368,204	2.5%
Revenue					
Fines, Forfeitures & Penalties	\$2,369	\$2,000	\$1,500	\$(500)	(25.0)%
Intergovernmental Revenues	\$752,383	\$785,430	\$520,000	\$(265,430)	(33.8)%
Charges for Services	\$48,278,409	\$50,043,539	\$52,304,480	\$2,260,941	4.5%
Miscellaneous Revenues	\$7,873	—	—	—	—%
Other Financing Sources	\$2,776	—	—	—	—%
Total Revenue	\$49,043,811	\$50,830,969	\$52,825,980	\$1,995,011	3.9%
Use of Fund Balance	\$(1,284,213)	\$3,550,807	\$2,924,000	\$(626,807)	(17.7)%
Positions	180.0	180.0	182.0	2.0	1.1%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$3,550,807	\$2,924,000	\$(626,807)	(17.7)%
Use of Fund Balance	\$3,550,807	\$2,924,000	\$(626,807)	(17.7)%

Summary of Changes

The Recommended Budget reflects a \$1,336,204 (2.4%) increase in total appropriations, \$32,000 (2.5%) decrease in reimbursements, \$1,995,011 (3.9%) increase in revenue, and \$626,807 (17.7%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs.

- Increases in materials and supplies to maintain services including agricultural services, land improvement, disposal services, and fuel costs.
- Cost increases for services from the Department of Technology and Department of General Services' purchasing and contracts services.
- Equipment and vehicle rental rates along with increased fuel costs.
- Recommended growth detailed later in this section.

The decrease in reimbursements is due to onetime General Fund reimbursement for the Carmichael Park Wall Mural.

The increase in revenues is due to:

- Increases in charges for services specifically related to projects in the Road Fund, Transportation Sales Tax Fund, and Sacramento County Transportation Development Fee Capital Fund; and services to Regional Parks Department for the Gibson Ranch Overlay Project and Public Facilities Financing Districts primarily for Metro Air Park.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DOT - Add 4.0 FTE Positions (2.0 FTE Asst Engineer Civil, 1.0 FTE Sr Civil Engineer, 1.0 FTE Admin Services Officer 1)					
	358,356	—	358,356	—	2.0

Add 4.0 FTE (1.0 FTE Senior Civil Engineer, 1.0 FTE Administrative Services Officer 1, and 2.0 FTE Assistant Engineer Civil) positions spread across all three DOT programs. These positions have been identified by the Department as necessary to meet critical project delivery deadlines, administrative, and customer service needs. The positions will allow the Department to continue managing various Transportation responsibilities, support new County development goals, and react promptly to Board action items. The positions will be 100% funded with Transportation Services revenues.

Planning, Programs and Design

Program Overview

Planning, Programs and Design includes four functional areas described below.

- **Planning (Development Services):** Reviews planning entitlement applications for development plans/projects to assess impacts to the County's transportation system and conformance with applicable standards and policies; reviews private roadway traffic improvement plans for conformance with improvement standards; performs and reviews traffic impact studies, environmental documents, and infrastructure finance plans for development plans/applications; and provides DOT staff support to the Planning Commission and Board of Supervisors for traffic/transportation issues associated with proposed development items.
- **Regional and Long-Range Planning:** Provides long-range planning services relative to sub regional and regional transportation issues; coordinates development and update of transportation components of the General Plan, community plans and special planning areas; serves as the Department's primary contact for countywide and regional planning processes and activities (i.e., Metropolitan Transportation Plan/Sustainable Communities Strategy, Long Range Transit Plans); and represents the Department in ongoing multi-jurisdictional forums including Sacramento Area Council of Governments, Sacramento Transportation Authority, Regional Transit, and other county departments and agencies.
- **Transportation Programs:** Manages the Department's capital improvement program and local, state and federal transportation funding programs; manages the Department's alternative modes programs, which include the Bikeway Master Plan, Pedestrian Master Plan, Americans with Disabilities Act Transition Plan, and the county's rural transit programs.
- **Design:** Prepares plans and specifications for county highways, bridges, landscape, signal and lighting system contracts; coordinates plans and secures agreements with other agencies; and oversees capital improvement projects from inception through construction including facilitation of environmental studies, utility relocation, and right-of-way acquisition.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$7,700,984	\$9,426,866	\$9,848,685	\$421,819	4.5%
Services & Supplies	\$1,279,730	\$1,256,135	\$1,200,081	\$(56,054)	(4.5)%
Intrafund Charges	\$1,967,974	\$2,410,106	\$2,685,813	\$275,707	11.4%
Total Expenditures / Appropriations	\$10,948,687	\$13,093,107	\$13,734,579	\$641,472	4.9%
Net Financing Uses	\$10,948,687	\$13,093,107	\$13,734,579	\$641,472	4.9%
Revenue					
Fines, Forfeitures & Penalties	\$4,381	\$4,000	\$10,000	\$6,000	150.0%
Intergovernmental Revenues	\$9,428	\$5,975	—	\$(5,975)	(100.0)%
Charges for Services	\$9,309,137	\$12,765,864	\$14,557,079	\$1,791,215	14.0%
Miscellaneous Revenues	\$52	\$100	\$500	\$400	400.0%
Total Revenue	\$9,322,997	\$12,775,939	\$14,567,579	\$1,791,640	14.0%
Use of Fund Balance	\$1,625,690	\$317,168	\$(833,000)	\$(1,150,168)	(362.6)%
Positions	46.1	48.1	49.1	1.0	2.1%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$317,168	\$(833,000)	\$(1,150,168)	(362.6)%
Use of Fund Balance	\$317,168	\$(833,000)	\$(1,150,168)	(362.6)%

Summary of Changes

The Recommended Budget reflects a \$641,472 (4.9%) increase in total appropriations, \$1,791,640 (14.0%) increase in revenues, and \$1,150,168 (362.6%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and charges for department overhead.
- Recommended growth detailed later in this section.

The net increase in revenues is primarily due to:

- An increase in services provided to the Road Fund, Transportation Sales Tax Fund, Department of Regional Parks for the Gibson Ranch Overlay Project, and Public Facilities Financing Districts primarily for Metro Air Park.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DOT - Add 4.0 FTE Positions (2.0 FTE Asst Engineer Civil, 1.0 FTE Sr Civil Engineer, 1.0 FTE Admin Services Officer 1)					
	167,730	—	167,730	—	1.0

Add 4.0 FTE (1.0 FTE Senior Civil Engineer, 1.0 FTE Administrative Services Officer 1, and 2.0 FTE Assistant Engineer Civil) positions spread across all three DOT programs. These positions have been identified by the Department as necessary to meet critical project delivery deadlines, administrative, and customer service needs. The positions will allow the Department to continue managing various Transportation responsibilities, support new County development goals, and react promptly to Board action items. The positions will be 100% funded with Transportation Services revenues.

CSA No. 1

Budget Unit Functions & Responsibilities

County Service Area (CSA) No. 1 provides funding to plan, design, construct and maintain street and highway safety lighting facilities along streets and intersections in the Unincorporated Area of the County. Services include:

- Maintenance, repair and replacement of street light poles and fixtures, including changing light bulbs, painting, photoelectric cell repair or replacement, and repairing damage caused by automobile accidents, vandalism, time and weather.
- Electrical conduit, pull box repair and replacement due to damage by construction and weather.
- Payment of electrical bills for the existing street lighting system.
- Responding to citizen and Board member inquiries regarding street lighting.
- Undertaking remedial projects for major repairs or upgrading of facilities.
- Maintaining street light inventory, pole numbering, and mapping databases.
- Responding to Underground Service Alert (USA) notifications by marking the location of street light conduits on the ground.
- Determining parcel benefit and preparing the assessment roll for the tax bills.

Goals

- Ensure the safety of residents and visitors by maintaining the street and highway safety lighting systems in the County at optimal operating capacity.

Accomplishments

- Maintained a balanced budget without a contribution from the County Road Fund due to cost savings as a result of light-emitting diode (L.E.D.) street light conversion projects.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
County Service Area No. 1 - Zone 1 - Unincorporated	\$2,477,630	\$3,009,464	\$3,036,460	\$26,996	0.9%
Total Expenditures / Appropriations	\$2,477,630	\$3,009,464	\$3,036,460	\$26,996	0.9%
Net Financing Uses	\$2,477,630	\$3,009,464	\$3,036,460	\$26,996	0.9%
Total Revenue	\$2,853,786	\$2,721,398	\$2,825,643	\$104,245	3.8%
Use of Fund Balance	\$(376,156)	\$288,066	\$210,817	\$(77,249)	(26.8)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$2,371,830	\$2,829,464	\$2,856,460	\$26,996	1.0%
Other Charges	\$105,800	\$180,000	\$180,000	—	—%
Total Expenditures / Appropriations	\$2,477,630	\$3,009,464	\$3,036,460	\$26,996	0.9%
Net Financing Uses	\$2,477,630	\$3,009,464	\$3,036,460	\$26,996	0.9%
Revenue					
Taxes	\$657,985	\$500,650	\$607,300	\$106,650	21.3%
Revenue from Use Of Money & Property	\$15,753	\$15,293	\$17,593	\$2,300	15.0%
Intergovernmental Revenues	\$5,707	\$5,200	\$5,200	—	—%
Charges for Services	\$2,171,477	\$2,193,255	\$2,193,255	—	—%
Miscellaneous Revenues	\$2,865	\$7,000	\$2,295	\$(4,705)	(67.2)%
Total Revenue	\$2,853,786	\$2,721,398	\$2,825,643	\$104,245	3.8%
Use of Fund Balance	\$(376,156)	\$288,066	\$210,817	\$(77,249)	(26.8)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$742,424	\$337,323	\$(405,101)	(54.6)%
Provision for Reserve	\$(454,358)	\$(126,506)	\$327,852	(72.2)%
Use of Fund Balance	\$288,066	\$210,817	\$(77,249)	(26.8)%

Summary of Changes

The Recommended Budget reflects a \$26,996 (0.9%) increase in total appropriations, \$104,245 (3.8%) increase in revenues, and \$77,249 (26.8%) decrease in use of fund balance from the prior year Adopted Budget.

The net increase in total appropriations is primarily due to decreases in Transportation services, an increase in electricity costs, and increases for the Department of Finance and the Department of Technology allocated labor costs.

The increase in revenues is due to increased property tax revenues directly related to increased property values and development of new parcels.

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

- Working Capital reserve has increased \$126,506.

Gold River Station #7 Landscape CFD

Budget Unit Functions & Responsibilities

Gold River Station # 7 Landscape Maintenance Community Facilities District (District) is located within Sacramento County in the Gold River Community. It is generally bounded on the north by the Buffalo Creek Drainage Canal, on the west by Pyrites Way and on the south and east by US Highway 50. This District is financed by special taxes that appear as direct levies on the property tax bills within the boundaries of the District, except those exempt by statute. The District provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, plant replacement, and wall repairs. Services funded by the District are managed by the Department of Transportation.

Goals

- Ensure funding is available for landscape maintenance within the District.
- Provide landscape maintenance and other services in a manner that enhances and benefits the community within the District.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Gold River Station #7 Landscape CFD	\$45,867	\$72,681	\$73,261	\$580	0.8%
Total Expenditures / Appropriations	\$45,867	\$72,681	\$73,261	\$580	0.8%
Net Financing Uses	\$45,867	\$72,681	\$73,261	\$580	0.8%
Total Revenue	\$56,085	\$56,235	\$62,607	\$6,372	11.3%
Use of Fund Balance	\$(10,219)	\$16,446	\$10,654	\$(5,792)	(35.2)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$45,761	\$72,181	\$72,761	\$580	0.8%
Other Charges	\$106	\$500	\$500	—	—%
Total Expenditures / Appropriations	\$45,867	\$72,681	\$73,261	\$580	0.8%
Net Financing Uses	\$45,867	\$72,681	\$73,261	\$580	0.8%
Revenue					
Revenue from Use Of Money & Property	\$578	\$551	\$607	\$56	10.2%
Charges for Services	\$55,507	\$55,684	\$62,000	\$6,316	11.3%
Total Revenue	\$56,085	\$56,235	\$62,607	\$6,372	11.3%
Use of Fund Balance	\$(10,219)	\$16,446	\$10,654	\$(5,792)	(35.2)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$34,157	\$15,997	\$(18,160)	(53.2)%
Provision for Reserve	\$(17,711)	\$(5,343)	\$12,368	(69.8)%
Use of Fund Balance	\$16,446	\$10,654	\$(5,792)	(35.2)%

Summary of Changes

The Recommended Budget reflects a \$580 (0.8%) increase in total appropriations, \$6,372 (11.3%) increase in revenues, and \$5,792 (35.2%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to increases in the Department of Technology and the Department of Finance allocated labor costs.

The increase in revenues is due to Board approved levy assessment increases and an increase in interest income.

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

- Working Capital reserve has increased \$5,343.

Landscape Maintenance District

Budget Unit Functions & Responsibilities

The **Sacramento County Landscape Maintenance District** (SCLMD) provides funding for the maintenance of approximately two million square feet of landscaped corridors, medians and open spaces that exist throughout the County. The SCLMD is financed by special assessments that appear as direct levies on the property tax bills within its boundaries except those exempt by statute. The SCLMD provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, and plant replacement. Services funded by the SCLMD are managed by the Department of Transportation.

Goals

- Ensure funding is available for maintenance of landscapes within the SCLMD.
- Provide landscape maintenance and other services in a manner that enhances and benefits the community within the District.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Landscape Maintenance District Zone 4	\$978,204	\$1,844,968	\$1,843,572	\$(1,396)	(0.1)%
Total Expenditures / Appropriations	\$978,204	\$1,844,968	\$1,843,572	\$(1,396)	(0.1)%
Total Reimbursements	—	\$(1,206,223)	\$(868,753)	\$337,470	(28.0)%
Net Financing Uses	\$978,204	\$638,745	\$974,819	\$336,074	52.6%
Total Revenue	\$959,706	\$533,924	\$554,392	\$20,468	3.8%
Use of Fund Balance	\$18,498	\$104,821	\$420,427	\$315,606	301.1%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$970,329	\$1,817,968	\$1,822,572	\$4,604	0.3%
Other Charges	\$7,875	\$27,000	\$21,000	\$(6,000)	(22.2)%
Total Expenditures / Appropriations	\$978,204	\$1,844,968	\$1,843,572	\$(1,396)	(0.1)%
Other Reimbursements	—	\$(1,206,223)	\$(868,753)	\$337,470	(28.0)%
Total Reimbursements	—	\$(1,206,223)	\$(868,753)	\$337,470	(28.0)%
Net Financing Uses	\$978,204	\$638,745	\$974,819	\$336,074	52.6%
Revenue					
Revenue from Use Of Money & Property	\$4,083	\$3,924	\$4,392	\$468	11.9%
Intergovernmental Revenues	\$439,517	—	—	—	—%
Charges for Services	\$516,106	\$530,000	\$550,000	\$20,000	3.8%
Total Revenue	\$959,706	\$533,924	\$554,392	\$20,468	3.8%
Use of Fund Balance	\$18,498	\$104,821	\$420,427	\$315,606	301.1%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$104,821	\$420,427	\$315,606	301.1%
Use of Fund Balance	\$104,821	\$420,427	\$315,606	301.1%

Summary of Changes

The Recommended Budget reflects a \$1,396 (0.1%) decrease in total appropriations, \$337,470 (28.0%) decrease in reimbursements, \$20,468 (3.8%) increase in revenues, and \$315,606 (301.1%) increase in use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is primarily due to fewer costs related to the Walerga Sound Wall project, partially offset by increased costs for contracted horticulture services.

The net decrease in reimbursements is due to the one time General Fund contribution in Fiscal Year 2022-23 for the Walerga Sound Wall project and an increase in the annual Road Fund contribution.

The increase in revenues is due to levied assessment increases and interest income.

There are no changes to reserves.

Roads

Budget Unit Functions & Responsibilities

The **Roads** Fund provides financing for the construction and maintenance of Sacramento County's road systems through planning; environmental analysis; traffic engineering and design; operations; traffic signals, streetlights, signs and markings; right-of-way acquisitions; safety related improvements; and radar/speed control. This includes monitoring and maintaining approximately:

- 2,209 centerline miles of county roadways
- 511 actuated signalized intersections
- Six fire station signals
- 51 warning flashers
- 37 pedestrian signals
- Four movable bridge signals
- One master controller for signal systems
- 21,350 street lights
- 3,840 safety street lights Approximately
- Approximately 102,480 traffic signs
- 350 miles of bike lanes
- 222 major bridges (over 20 feet), 2,500 minor bridges (under 20 feet) and six movable bridges
- 2,400 miles of striping
- 2,470 miles of curb, gutter, and sidewalk
- One Traffic Operations Center with 228 closed circuit television cameras and three Dynamic Message Signs (61 cameras are shared with Rancho Cordova)

Goals

- Monitor, evaluate, maintain, and improve the transportation system to promote safe and efficient movement throughout the County of Sacramento.
- Construct and maintain various transportation projects including asphalt/concrete overlays, bridges, corridor enhancements and bikeways.
- Monitor expenses and revenues to ensure proper reimbursement from local, state, and federal funding sources.

Accomplishments

- Completed multiple large capital construction projects with others currently under construction, while the Department of Transportation successfully secured funding for multiple capital projects identified in the FY 2023-24 Capital Improvement Plan.

- Utilized Highway Users Tax Account (HUTA) Gas Tax, Road Maintenance and Rehabilitation Account (RMRA) Local Street and Roads revenues, and General Fund contributions to provide for construction on multiple large asphalt overlay projects.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Roads	\$93,102,869	\$232,007,002	\$212,783,352	\$(19,223,650)	(8.3)%
Total Expenditures / Appropriations	\$93,102,869	\$232,007,002	\$212,783,352	\$(19,223,650)	(8.3)%
Total Reimbursements	\$(45,007,914)	\$(72,955,829)	\$(29,987,099)	\$42,968,730	(58.9)%
Net Financing Uses	\$48,094,955	\$159,051,173	\$182,796,253	\$23,745,080	14.9%
Total Revenue	\$79,858,446	\$91,565,608	\$101,332,234	\$9,766,626	10.7%
Use of Fund Balance	\$(31,763,491)	\$67,485,565	\$81,464,019	\$13,978,454	20.7%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$91,898,493	\$228,611,038	\$207,630,699	\$(20,980,339)	(9.2)%
Other Charges	\$926,522	\$2,120,486	\$1,922,900	\$(197,586)	(9.3)%
Interfund Charges	\$277,854	\$1,275,478	\$3,229,753	\$1,954,275	153.2%
Total Expenditures / Appropriations	\$93,102,869	\$232,007,002	\$212,783,352	\$(19,223,650)	(8.3)%
Other Reimbursements	\$(45,007,914)	\$(72,955,829)	\$(29,987,099)	\$42,968,730	(58.9)%
Total Reimbursements	\$(45,007,914)	\$(72,955,829)	\$(29,987,099)	\$42,968,730	(58.9)%
Net Financing Uses	\$48,094,955	\$159,051,173	\$182,796,253	\$23,745,080	14.9%
Revenue					
Taxes	\$901,268	\$1,266,939	\$1,194,856	\$(72,083)	(5.7)%
Licenses, Permits & Franchises	\$1,557,744	\$1,846,200	\$1,637,000	\$(209,200)	(11.3)%
Revenue from Use Of Money & Property	\$464,975	\$399,391	\$544,405	\$145,014	36.3%
Intergovernmental Revenues	\$76,053,059	\$87,285,078	\$96,963,648	\$9,678,570	11.1%
Charges for Services	\$373,616	\$263,000	\$330,000	\$67,000	25.5%
Miscellaneous Revenues	\$507,784	\$505,000	\$662,325	\$157,325	31.2%
Total Revenue	\$79,858,446	\$91,565,608	\$101,332,234	\$9,766,626	10.7%
Use of Fund Balance	\$(31,763,491)	\$67,485,565	\$81,464,019	\$13,978,454	20.7%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$68,310,982	\$81,227,347	\$12,916,365	18.9%
Reserve Release	—	\$236,672	\$236,672	—%
Provision for Reserve	\$(825,417)	—	\$825,417	(100.0)%
Use of Fund Balance	\$67,485,565	\$81,464,019	\$13,978,454	20.7%

Summary of Changes

The Recommended Budget reflects a \$19,223,650 (8.3%) decrease in total appropriations, \$42,968,730 (58.9%) decrease in reimbursements, \$9,766,626 (10.7%) increase in revenues, and \$13,978,454 (20.7%) increase in use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- Shifts in capital project schedules, completion of existing projects, and the addition of new projects. Highlighted projects include Power Inn Road Improvements, Asphalt Concrete Overlay SACOG 2022, Asphalt Concrete Overlay 2023 Phases A thru F, Howe Avenue Bicycle and Pedestrian Improvements, Sidewalk Replacement 2022 & 2023, Asphalt Concrete SB1 2022 Phases 1 thru 4, Street Lighting (Coyle, Hillsdale and Watt), and Asphalt Concrete Overlay 2024 Phases A thru C.
- Substantial one time appropriations for road paving projects in FY 2022-23 including \$20 million in General Fund funded projects and \$19.9 million for Board approved American Rescue Plan Act (ARPA) Revenue Replacement projects.

The decrease in reimbursements is due to \$39.9 million in onetime prior year funding from the Financing/Transfers budget, and lower transfers from the Transportation Sales Tax and Sacramento County Transportation Development Fee Capital Fund and Financing Transfers/Reimbursement budget units for capital projects.

The increase in revenues is due to an increase in the Highway User Tax Apportionment, Senate Bill 1 Road Maintenance and Rehabilitation Account, and federal and state project reimbursement claiming in alignment with qualifying expenses.

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

- Working Capital reserve has decreased \$236,672.

BU 2900000 FY 2023-24 Road Programs Statement		
1	Construction	74,142,000
2	Cost Transfers and Reimbursements	(26,757,346)
3	Grouped Lump-Sum Other	135,411,599
	Net Financing Uses	182,796,253

Project No.	Project Description	FY 2023-24 Budget
P712020	44th Street Bicycle, Pedestrian and Lighting Improvements	155,000
P317138	6411 Grant Avenue Culvert Pipe Replacement	270,000
P032906	A.C. Overlay / Pavement SACOG 2022 - Multiple Locations	12,248,000
P000568	A.C. Overlay / Pavement SB1	-
P922574	A.C. Overlay / Pavement SB1 2022 - Phase 3	10,000
P362197	A.C. Overlay / Pavement SB1 2022 - Phase 4	10,000
P563041	A.C. Overlay Project 2023 - Phase A	3,725,000
P589950	A.C. Overlay Project 2023 - Phase B	2,620,000
P074775	A.C. Overlay Project 2023 - Phase C	3,725,000
P860321	A.C. Overlay Project 2023 - Phase D	3,725,000
P621190	A.C. Overlay Project 2023 - Phase E	8,205,000
P317548	A.C. Overlay Project 2023 - Phase F	3,770,000
P834752	A.C. Overlay Project 2024 - Phase A	3,370,000
P554485	A.C. Overlay Project 2024 - Phase B	3,370,000
P168331	A.C. Overlay Project 2024 - Phase C	3,370,000
P000056	Alta Mesa Road Bridge Replacement at Laguna Creek	5,938,000
P000571	Arden Way Complete Streets - Phase 1	1,787,000
P549095	Arden Way Complete Streets - Phase 2	556,000
P108977	Bradshaw Road at Jackson Road Intersection Improvements	334,000
P000061	Curb, Gutter, and Sidewalk Replacement	395,000
P000068	Fair Oaks Boulevard Improvements – Phase 3 – Marconi Avenue	10,000
P000072	Folsom Boulevard Complete Street Improvements – Phase 1	12,000
P000074	Franklin Boulevard Bridge Replacement at Lost Slough	4,550,000
P669463	Freeport Delta Monument Signs Project	88,000
P753669	Fruitridge Road Complete Streets Rehabilitation	3,693,000
P902214	Guardrail Upgrade Installation - Various Locations	287,000
P000077	Hazel Avenue at U.S. Highway 50 Interchange	4,895,000
P000081	Howe Avenue Bicycle and Pedestrian Improvement Project	13,000
P847998	Interstate I-80 Walerga Park Soundwall	932,000
P139791	Kiefer Boulevard Bridge over Deer Creek	-
P000093	Michigan Bar Road Bridge Replacement at Cosumnes River	240,000
P000095	New Hope Road Bridge Replacement at Grizzly Slough	240,000
P000098	Power Inn Road Improvement Project – Loucreta Drive to 52nd Avenue	10,000
P118623	Rio Linda Street Lighting Project - Rio Linda Boulevard to M Street	600,000
P456241	Rosemont Street Lighting Project - Phase 3	230,000
P413633	Sidewalk Replacement Project SHRA - Fruitridge Area	105,000
P201396	South Sacramento Affordable Housing Pedestrian Improvements	229,000
P000579	Street Light Installation Project – Various Locations	10,000
P000105	Twin Cities Road Bridge Replacement at Snodgrass Slough	262,000
P422917	Tyler Island Bridge Road over Georgiana Slough	153,000
P000106	Walnut Grove Bridge Crossing Rehabilitation	-
	Total Appropriations	74,142,000

SCTDF Capital Fund

Budget Unit Functions & Responsibilities

The **Sacramento County Transportation Development Fee (SCTDF) Capital Fund** provides financing through the SCTDF/ Transit Impact Fee (TIF) Program for transportation and transit improvements. Development fees are generated by new land development, allowed by the present County General Plan and land use zoning, and are charged when commercial and residential building permits are approved. Fees vary within six geographical districts encompassing the entire unincorporated area of Sacramento County. The SCTDF funds improvements to major roadway, bicycle, and pedestrian facilities needed to accommodate travel demand generated by new development through approximately 2050. The TIF funds transit facilities and transit-related improvements. The SCTDF Capital Fund includes two programs:

- SCTDF Administration
- SCTDF Districts

Goals

- To disperse collected fees to construct, maintain, and improve roads at a level that promotes well-planned housing and business development.
- Accommodate travel demand generated by new development.

Accomplishments

- Applied \$756,631 in capital expenditure funds to projects that provided improvements to support economic development and revitalization, including the Elverta Road Widening, Hazel Avenue Phase 2, and Waterman Road CCTC Crossing projects.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Sacramento County Transportation Development Fee Administration	\$194,082	\$332,725	\$413,183	\$80,458	24.2%
Sacramento County Transportation Development Fee Districts	\$2,722,978	\$11,020,040	\$14,459,851	\$3,439,811	31.2%
Total Expenditures / Appropriations	\$2,917,060	\$11,352,765	\$14,873,034	\$3,520,269	31.0%
Net Financing Uses	\$2,917,060	\$11,352,765	\$14,873,034	\$3,520,269	31.0%
Total Revenue	\$12,955,941	\$25,969,134	\$14,066,684	\$(11,902,450)	(45.8)%
Use of Fund Balance	\$(10,038,881)	\$(14,616,369)	\$806,350	\$15,422,719	105.5%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$2,386,824	\$9,862,201	\$13,612,772	\$3,750,571	38.0%
Other Charges	\$50,000	\$100,700	\$64,400	\$(36,300)	(36.0)%
Interfund Charges	\$480,235	\$1,389,864	\$1,195,862	\$(194,002)	(14.0)%
Total Expenditures / Appropriations	\$2,917,060	\$11,352,765	\$14,873,034	\$3,520,269	31.0%
Net Financing Uses	\$2,917,060	\$11,352,765	\$14,873,034	\$3,520,269	31.0%
Revenue					
Licenses, Permits & Franchises	\$12,205,676	\$24,104,765	\$13,340,646	\$(10,764,119)	(44.7)%
Revenue from Use Of Money & Property	\$240,632	\$206,364	\$277,049	\$70,685	34.3%
Intergovernmental Revenues	\$15,191	\$1,049,200	\$48,900	\$(1,000,300)	(95.3)%
Miscellaneous Revenues	\$494,442	\$608,805	\$400,089	\$(208,716)	(34.3)%
Total Revenue	\$12,955,941	\$25,969,134	\$14,066,684	\$(11,902,450)	(45.8)%
Use of Fund Balance	\$(10,038,881)	\$(14,616,369)	\$806,350	\$15,422,719	105.5%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$5,466,205	\$806,350	\$(4,659,855)	(85.2)%
Provision for Reserve	\$(20,082,574)	—	\$20,082,574	(100.0)%
Use of Fund Balance	\$(14,616,369)	\$806,350	\$15,422,719	105.5%

Summary of Changes

The Recommended Budget reflects a \$3,520,269 (31.0%) increase in total appropriations, \$11,902,450 (45.8%) decrease in revenues, and \$15,422,719 (105.5%) increase in use of fund balance from the prior year Adopted Budget.

The net increase in total appropriations is due to an increase in capital project expenditures for the Capital Southeast Connector and a project contingency, partially offset by decreases related to the Barrett Ranch agreement.

The net decrease in revenues is due to reduced Statewide Community Infrastructure Program (SCIP) revenues and anticipated lower collection of SCTDF impact fees.

There are no changes to reserves.

BU 2910000 FY 2023-24 Road Programs Statement		
1	Construction	2,414,000
2	Cost Transfers and Reimbursements	1,195,862
3	Grouped Lump-Sum Other	11,263,172
	Net Financing Uses	14,873,034

Project No.	Project Description	FY 2023-24 Budget
P000572	Capital Southeast Connector	2,200,000
P000063	Douglas Road Extension – Project Scoping	55,000
P018111	Eschinger Road Improvements - Bruceville Road to Carroll Road	110,000
P300157	Waterman Road at CCTC Railroad Crossing Project	49,000
	Total Appropriations	2,414,000

Sacramento County Transportation Development Fee Administration

Program Overview

SCTDF Administration provides support services for the Sacramento County Transportation Development Fee / Transit Impact Fee program including fiscal services for the SCTDF Fee Deferral Program that encourage economic development through deferral of fees, and technical support for the SCTDF program.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$194,082	\$331,725	\$412,183	\$80,458	24.3%
Other Charges	—	\$1,000	\$1,000	—	—%
Total Expenditures / Appropriations	\$194,082	\$332,725	\$413,183	\$80,458	24.2%
Net Financing Uses	\$194,082	\$332,725	\$413,183	\$80,458	24.2%
Revenue					
Revenue from Use Of Money & Property	\$8,160	\$7,117	\$8,997	\$1,880	26.4%
Intergovernmental Revenues	\$241	—	—	—	—%
Miscellaneous Revenues	\$494,442	\$608,805	\$400,089	\$(208,716)	(34.3)%
Total Revenue	\$502,843	\$615,922	\$409,086	\$(206,836)	(33.6)%
Use of Fund Balance	\$(308,761)	\$(283,197)	\$4,097	\$287,294	101.4%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$(114,012)	\$4,097	\$118,109	(103.6)%
Provision for Reserve	\$(169,185)	—	\$169,185	(100.0)%
Use of Fund Balance	\$(283,197)	\$4,097	\$287,294	101.4%

Summary of Changes

The Recommended Budget reflects an \$80,458 (24.2%) increase in total appropriations, \$206,836 (33.6%) decrease in revenues, and \$287,294 (101.4%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to labor cost increases for administrative and fiscal services and project contingency.

The decrease in revenues is due to anticipated lower collection of SCTDF administrative fees directly linked to impact fees.

Sacramento County Transportation Development Fee Districts

Program Overview

SCTDF Districts program provides complete or partial financing for transportation and transit improvements in six geographical districts, as identified in the SCTDF Nexus Study. Allocation of SCTDF and Transit funds to specific projects is based on project need and the availability of revenues within the program. Fee revenue availability is dependent upon the level of development activity.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$2,192,742	\$9,530,476	\$13,200,589	\$3,670,113	38.5%
Other Charges	\$50,000	\$99,700	\$63,400	\$(36,300)	(36.4)%
Interfund Charges	\$480,235	\$1,389,864	\$1,195,862	\$(194,002)	(14.0)%
Total Expenditures / Appropriations	\$2,722,978	\$11,020,040	\$14,459,851	\$3,439,811	31.2%
Net Financing Uses	\$2,722,978	\$11,020,040	\$14,459,851	\$3,439,811	31.2%
Revenue					
Licenses, Permits & Franchises	\$12,205,676	\$24,104,765	\$13,340,646	\$(10,764,119)	(44.7)%
Revenue from Use Of Money & Property	\$232,472	\$199,247	\$268,052	\$68,805	34.5%
Intergovernmental Revenues	\$14,951	\$1,049,200	\$48,900	\$(1,000,300)	(95.3)%
Total Revenue	\$12,453,098	\$25,353,212	\$13,657,598	\$(11,695,614)	(46.1)%
Use of Fund Balance	\$(9,730,121)	\$(14,333,172)	\$802,253	\$15,135,425	105.6%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$5,580,217	\$802,253	\$(4,777,964)	(85.6)%
Provision for Reserve	\$(19,913,389)	—	\$19,913,389	(100.0)%
Use of Fund Balance	\$(14,333,172)	\$802,253	\$15,135,425	105.6%

Summary of Changes

The Recommended Budget reflects a \$3,439,811 (31.2%) increase in total appropriations, \$11,695,614 (46.1%) decrease in revenues, and \$15,135,425 (105.6%) increase in use of fund balance from the prior year Adopted Budget.

The net increase in total appropriations is due to an increase in capital project expenditures for the Capital Southeast Connector and project contingency, partially offset by decreases related to the Barrett Ranch agreement.

The decrease in revenues is due to reduced Statewide Community Infrastructure Program (SCIP) revenues and anticipated lower collection of SCTDF impact fees.

Rural Transit Program

Budget Unit Functions & Responsibilities

The Department of Transportation (DOT) provides transportation planning, traffic management, design, purchasing, contract, administrative, and funding support for the **Rural Transit** Program. Program services include urban light rail and bus service, express commuter buses from suburban cities, assisted paratransit dial-a-ride service for the disabled, and rural lifeline service running once-a-day or once-a-week. Services are provided through two programs:

- East County Transit Area
- Galt Transit Area

Goals

- To purchase automatic vehicle location equipment for the buses, and to implement a mobile application that would give South County Transit (SCT) Link customers real-time bus tracking capabilities.
- Raise awareness of SCT Link and encourage ridership growth by finalizing a marketing plan and beginning implementation.

Accomplishments

- Adopted the Sacramento County Short Range Transit and Zero Emission Bus Plan, as required by the Transportation Development Act (TDA) and the California Air Resources Board (Innovative Clean Transit Rule (ICT)), in September 2022.
- Drafted improvements to the SCT Link marketing strategies, as recommended by the Short Range Transit Plan, to increase ridership and community awareness of transit services.
- Retained drivers despite a regional and national bus driver shortage, which allowed services to stay in operation.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
East County Transit Area	\$123,401	\$132,980	\$162,821	\$29,841	22.4%
Galt Transit Area	\$2,320,419	\$3,885,790	\$3,636,714	\$(249,076)	(6.4)%
Total Expenditures / Appropriations	\$2,443,820	\$4,018,770	\$3,799,535	\$(219,235)	(5.5)%
Net Financing Uses	\$2,443,820	\$4,018,770	\$3,799,535	\$(219,235)	(5.5)%
Total Revenue	\$3,250,243	\$3,500,033	\$3,481,713	\$(18,320)	(0.5)%
Use of Fund Balance	\$(806,423)	\$518,737	\$317,822	\$(200,915)	(38.7)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$402,309	\$830,033	\$786,713	\$(43,320)	(5.2)%
Other Charges	\$2,041,511	\$2,723,737	\$2,547,822	\$(175,915)	(6.5)%
Equipment	—	\$465,000	\$465,000	—	—%
Total Expenditures / Appropriations	\$2,443,820	\$4,018,770	\$3,799,535	\$(219,235)	(5.5)%
Net Financing Uses	\$2,443,820	\$4,018,770	\$3,799,535	\$(219,235)	(5.5)%
Revenue					
Taxes	\$1,041,813	\$1,636,901	\$1,598,404	\$(38,497)	(2.4)%
Revenue from Use Of Money & Property	\$10,347	\$10,095	\$9,769	\$(326)	(3.2)%
Intergovernmental Revenues	\$2,112,256	\$1,763,782	\$1,769,540	\$5,758	0.3%
Charges for Services	\$78,728	\$71,255	\$86,000	\$14,745	20.7%
Other Financing Sources	\$7,100	\$18,000	\$18,000	—	—%
Total Revenue	\$3,250,243	\$3,500,033	\$3,481,713	\$(18,320)	(0.5)%
Use of Fund Balance	\$(806,423)	\$518,737	\$317,822	\$(200,915)	(38.7)%

Summary of Changes

The Recommended Budget reflects a \$219,235 (5.5%) decrease in total appropriations, \$18,320 (0.5%) decrease in revenues, and \$200,915 (38.7%) decrease in use of fund balance (retained earnings) from the prior year Adopted Budget.

The net decrease in appropriations is primarily due to decreases in Department of Transportation labor costs, engineering and consulting services, and depreciation expense.

The net decrease in revenues is due to a one-time inflow of American Rescue Plan Act (ARPA) funds in Fiscal Year 2022-2023.

The use of fund balance reflects \$317,822 in depreciation expense in Fiscal Year FY 2023-24.

East County Transit Area

Program Overview

East County Transit Area, which operates the Amador Transit system, provides morning and evening commuter transit service from Rancho Murieta to Downtown Sacramento.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$28,257	\$27,980	\$34,821	\$6,841	24.4%
Other Charges	\$95,144	\$105,000	\$128,000	\$23,000	21.9%
Total Expenditures / Appropriations	\$123,401	\$132,980	\$162,821	\$29,841	22.4%
Net Financing Uses	\$123,401	\$132,980	\$162,821	\$29,841	22.4%
Revenue					
Taxes	\$85,035	\$131,731	\$161,987	\$30,256	23.0%
Revenue from Use Of Money & Property	\$1,092	\$1,249	\$834	\$(415)	(33.2)%
Total Revenue	\$86,127	\$132,980	\$162,821	\$29,841	22.4%
Use of Fund Balance	\$37,274	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$29,841 (22.4%) increase in total appropriations and revenues from the prior year Adopted Budget.

The increase in total appropriations is primarily due to Department of Transportation labor costs and increased costs for contracted bus services.

The increase in revenues is due to an increase in claimable expenses from the Transportation Development Act (TDA).

Galt Transit Area

Program Overview

Galt Transit Area, also known as South County Transit Link (SCT/Link), establishes transit services for the residents of Galt and the southern portion of Sacramento County. Sacramento County and the City of Galt manage administration and funding for SCT/Link, which provides three services:

- Dial-a-ride service in the City of Galt and Herald;
- Delta Route, a fixed route/deviation request service linking communities in the Delta to Galt and Lodi; and
- Highway 99 Service, a fixed route service connecting the City of Galt with the cities of Lodi, Elk Grove, and South Sacramento.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$374,051	\$802,053	\$751,892	\$(50,161)	(6.3)%
Other Charges	\$1,946,367	\$2,618,737	\$2,419,822	\$(198,915)	(7.6)%
Equipment	—	\$465,000	\$465,000	—	—%
Total Expenditures / Appropriations	\$2,320,419	\$3,885,790	\$3,636,714	\$(249,076)	(6.4)%
Net Financing Uses	\$2,320,419	\$3,885,790	\$3,636,714	\$(249,076)	(6.4)%
Revenue					
Taxes	\$956,778	\$1,505,170	\$1,436,417	\$(68,753)	(4.6)%
Revenue from Use Of Money & Property	\$9,255	\$8,846	\$8,935	\$89	1.0%
Intergovernmental Revenues	\$2,112,256	\$1,763,782	\$1,769,540	\$5,758	0.3%
Charges for Services	\$78,728	\$71,255	\$86,000	\$14,745	20.7%
Other Financing Sources	\$7,100	\$18,000	\$18,000	—	—%
Total Revenue	\$3,164,116	\$3,367,053	\$3,318,892	\$(48,161)	(1.4)%
Use of Fund Balance	\$(843,698)	\$518,737	\$317,822	\$(200,915)	(38.7)%

Summary of Changes

The Recommended Budget reflects a \$249,076 (6.4%) decrease in total appropriations, \$48,161 (1.4%) decrease in revenues, and \$200,915 (38.7%) decrease use in use of fund balance (retained earnings) from the prior year Adopted Budget.

The decrease in total appropriations is primarily due to a reduction of the Department of Transportation labor costs, engineering and consulting services, and depreciation expense.

The net decrease in revenue is primarily due to a one-time inflow of American Rescue Plan Act (ARPA) funds in Fiscal Year 2022-2023.

The use of fund balance reflects \$317,822 in depreciation expense in Fiscal Year 2023-24.

Sacramento County LM CFD 2004-2

Budget Unit Functions & Responsibilities

Sacramento County Landscape Maintenance Community Facilities District No. 2004-2 (District) is located within the Unincorporated Area of Sacramento County. This District is financed by special taxes that appear as direct levies on all property tax bills within the boundaries of the District, except those exempt by statute. The District provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, plant replacement, and wall repairs. Services funded by the District are managed by the Department of Transportation.

Goals

- Ensure district funding is available for landscape maintenance within the District.
- Provide landscape maintenance and other services in a manner that enhances and benefits the community within the District.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Sacramento County Landscape Maintenance CFD No. 2004-2	\$321,849	\$476,803	\$454,506	\$(22,297)	(4.7)%
Total Expenditures / Appropriations	\$321,849	\$476,803	\$454,506	\$(22,297)	(4.7)%
Net Financing Uses	\$321,849	\$476,803	\$454,506	\$(22,297)	(4.7)%
Total Revenue	\$250,108	\$315,448	\$347,473	\$32,025	10.2%
Use of Fund Balance	\$71,742	\$161,355	\$107,033	\$(54,322)	(33.7)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$319,952	\$454,903	\$433,506	\$(21,397)	(4.7)%
Other Charges	\$1,897	\$3,000	\$3,000	—	—%
Interfund Charges	—	\$18,900	\$18,000	\$(900)	(4.8)%
Total Expenditures / Appropriations	\$321,849	\$476,803	\$454,506	\$(22,297)	(4.7)%
Net Financing Uses	\$321,849	\$476,803	\$454,506	\$(22,297)	(4.7)%
Revenue					
Revenue from Use Of Money & Property	\$2,753	\$2,948	\$2,473	\$(475)	(16.1)%
Charges for Services	\$247,355	\$312,500	\$345,000	\$32,500	10.4%
Total Revenue	\$250,108	\$315,448	\$347,473	\$32,025	10.2%
Use of Fund Balance	\$71,742	\$161,355	\$107,033	\$(54,322)	(33.7)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$29,361	\$107,033	\$77,672	264.5%
Reserve Release	\$131,994	—	\$(131,994)	(100.0)%
Use of Fund Balance	\$161,355	\$107,033	\$(54,322)	(33.7)%

Summary of Changes

The Recommended Budget reflects a \$22,297 (4.7%) decrease in total appropriations, \$32,025 (10.2%) increase in revenues, and \$54,322 (33.7%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is primarily due to decreases in water and electricity costs needed to maintain landscaping.

The net increase in revenues is due to additional assessments collected on parcels annexed to the District.

There are no changes to reserves.

Transportation-Sales Tax

Budget Unit Functions & Responsibilities

The **Transportation - Sales Tax** Fund provides financing for public road improvements in the Unincorporated Area of Sacramento County using funds derived primarily from the Measure A Transportation Sales Tax initiative, originally approved by the voters in November 1988. This initiative was in effect for twenty years. The voters approved a renewal effective in 2009, which will continue for 30 years. The County receives this revenue from the Sacramento Transportation Authority in accordance with a regional formula and an approved Entity Annual Expenditure Plan. The funds are used to provide ongoing road maintenance; improve and construct new bikeways and pedestrian walkways; design and construct new roads; support elderly and disabled accessibility projects; construct and improve existing traffic signals; and conduct State highway project studies.

Goals

- Repair existing roadways, construct new highways and local streets, expand public transit, relieve traffic congestion, and improve air quality using Transportation Sales Tax funding.
- Construct and improve pedestrian and bicycle facilities within the unincorporated area of Sacramento County.
- Construct and improve traffic signals and other safety improvements.

Accomplishments

- Completed the Hazel Avenue Phase 3, Accessible Curb Ramp Improvement 2023, and Power Inn Road Bicycle and Pedestrian Improvements projects.
- Started construction on the following projects to improve pedestrian and bicycle facilities: Florin Road Bicycle and Pedestrian Improvements, Fair Oaks Boulevard Bicycle and Pedestrian Mobility Phase 2, South Sacramento Sidewalk Gap Closure, and Watt Avenue Sidewalk Gap Closure projects.
- Continued efforts to improve traffic control and safety through the continuous projects/programs: Countywide Sidewalk Improvements, Neighborhood Traffic Program, Intersection Improvements, and Safe Routes to School Program.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Transportation Sales Tax	\$40,322,258	\$68,201,103	\$55,899,201	\$(12,301,902)	(18.0)%
Total Expenditures / Appropriations	\$40,322,258	\$68,201,103	\$55,899,201	\$(12,301,902)	(18.0)%
Total Reimbursements	\$(422,024)	\$(2,097,892)	\$(3,506,862)	\$(1,408,970)	67.2%
Net Financing Uses	\$39,900,234	\$66,103,211	\$52,392,339	\$(13,710,872)	(20.7)%
Total Revenue	\$39,771,583	\$64,298,416	\$50,627,790	\$(13,670,626)	(21.3)%
Use of Fund Balance	\$128,651	\$1,804,795	\$1,764,549	\$(40,246)	(2.2)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$18,643,191	\$33,602,213	\$25,186,052	\$(8,416,161)	(25.0)%
Other Charges	\$507,218	\$2,635,033	\$1,776,050	\$(858,983)	(32.6)%
Interfund Charges	\$21,171,849	\$31,963,857	\$28,937,099	\$(3,026,758)	(9.5)%
Total Expenditures / Appropriations	\$40,322,258	\$68,201,103	\$55,899,201	\$(12,301,902)	(18.0)%
Other Reimbursements	\$(422,024)	\$(2,097,892)	\$(3,506,862)	\$(1,408,970)	67.2%
Total Reimbursements	\$(422,024)	\$(2,097,892)	\$(3,506,862)	\$(1,408,970)	67.2%
Net Financing Uses	\$39,900,234	\$66,103,211	\$52,392,339	\$(13,710,872)	(20.7)%
Revenue					
Taxes	\$28,140,846	\$47,809,827	\$39,858,909	\$(7,950,918)	(16.6)%
Revenue from Use Of Money & Property	\$96,603	\$552,039	\$52,657	\$(499,382)	(90.5)%
Intergovernmental Revenues	\$11,534,134	\$15,928,550	\$10,716,224	\$(5,212,326)	(32.7)%
Miscellaneous Revenues	—	\$8,000	—	\$(8,000)	(100.0)%
Total Revenue	\$39,771,583	\$64,298,416	\$50,627,790	\$(13,670,626)	(21.3)%
Use of Fund Balance	\$128,651	\$1,804,795	\$1,764,549	\$(40,246)	(2.2)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,804,795	\$1,764,549	\$(40,246)	(2.2)%
Use of Fund Balance	\$1,804,795	\$1,764,549	\$(40,246)	(2.2)%

Summary of Changes

The Recommended Budget reflects a \$12,301,902 (18.0%) decrease in total appropriations, \$1,408,970 (67.2%) increase in reimbursements, \$13,670,626 (21.3%) decrease in revenues, and \$40,246 (2.2%) decrease in use of fund balance from the prior year Adopted Budget.

The net decrease in appropriations is due to the shift or completion of projects including charges related to projects in other budget units.

- Projects that will end construction in Fiscal Year 2022-23 include Accessible Curb Ramp Improvement 2023, Hazel Avenue Phase 3, Morse Avenue Sidewalk Highway Safety Improvement Program, Power Inn Road Bicycle and Pedestrian Improvements, and Roseville Road at Diablo Drive.
- Projects with construction continuing into Fiscal Year 2023-24 include Fern Bacon Middle School, Arden-Arcade and Carmichael Sidewalk Infill, Florin Road Bicycle and Pedestrian Improvements, South

Sacramento Sidewalk Gap Closure, Fair Oaks Boulevard Bicycle and Pedestrian Mobility Phase 2, and Watt Avenue Complete Street Improvements.

The net increase in reimbursements is due to various inter-fund transfers from the Road Fund and Sacramento County Transportation Development Fee (SCTDF) Capital Fund budget units for the following capital construction projects: Accessible Curb Ramp Improvement 2024, Florin Road Bicycle and Pedestrian Improvements, Watt Avenue Sidewalk Gap Closure, and Elverta Road.

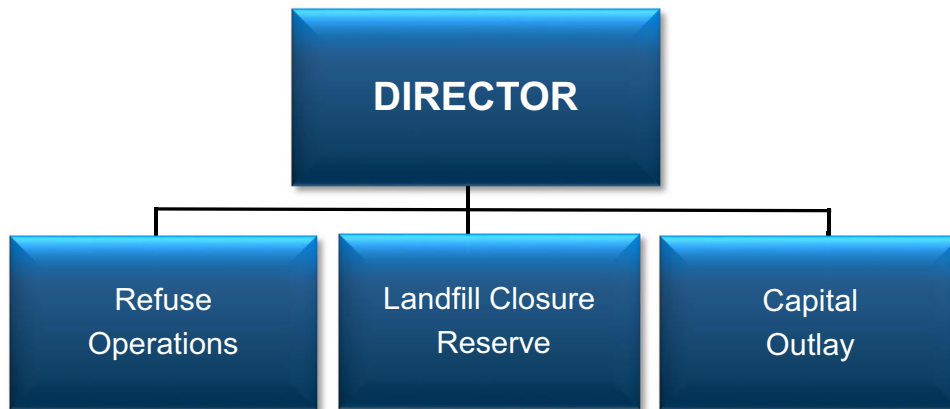
The decrease in revenues is primarily due to a decrease in Measure A Sales Tax revenues and eligible federal construction claims.

There are no change to reserves.

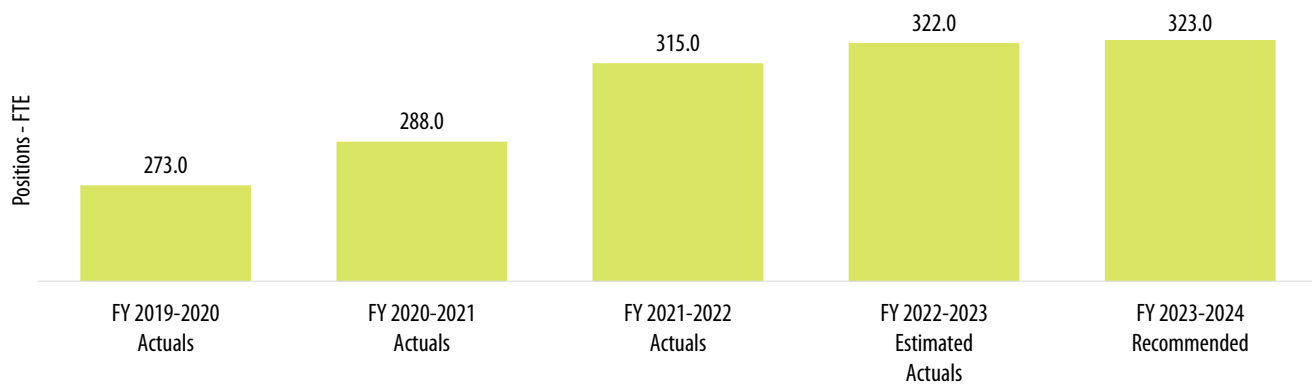
BU 2140000 FY 2023-24 Road Programs Statement		
1	Construction	26,049,100
2	Cost Transfers and Reimbursements	25,430,237
3	Grouped Lump-Sum Other	913,002
	Net Financing Uses	52,392,339

Project No.	Project Description	FY 2023-24 Budget
P000570	Accessible Curb Ramp Improvement Project - Various Locations	1,100,000
P000059	Active Transportation Plan Implementation – Various Locations	50,000
P982008	Bell Street Safe Routes to School (SRTS)	385,000
P997046	Countdown Pedestrian Head Installation Project	220,300
P211016	Elkhorn Boulevard Complete Streets	155,000
P000066	Elverta Road Widening – Dutch Haven Boulevard to Watt Avenue	2,605,000
P487844	Fair Oaks Boulevard at Kenneth Intersection Improvements	313,000
P000573	Fair Oaks Boulevard Bicycle and Pedestrian Mobility Project	1,465,000
P000574	Fern Bacon Middle School Safe Routes to School (SRTS)	723,000
P000071	Florin Road Bicycle and Pedestrian Improvement Project	4,971,000
P000575	Folsom Boulevard Complete Street Improvements – Phase 2	297,000
P106554	Greenback Lane Improvements and Undergrounding	1,721,000
P000079	Hazel Avenue – Phase 3 – Sunset Avenue to Madison Avenue	10,000
P000087	Jackson Road at Sunrise Boulevard Intersection Project	330,000
P000090	Madison Avenue Widening – Fair Oaks Boulevard to Hazel Avenue	1,276,000
P000577	Morse Avenue Sidewalk Infill and Street Light Project	3,000
P000094	Neighborhood Traffic Management Program	500,000
P000097	Power Inn Road – Elsie Avenue to 400 Feet North of Macfadden Drive	19,000
P076383	Retro-reflective Signal Backplate Installation Project	896,200
P163256	School Flashing Beacons Installation Project	277,600
P000578	Sidewalk Infill and Street Light Project – Various Locations	1,930,000
P951006	South Sacramento County Safe Routes to School (SRTS)	305,000
P738803	South Sacramento Sidewalk Gap Closure Project	1,836,000
P000103	South Watt Avenue Widening Project – Florin Road to SR16	2,694,000
P753482	Stockton Boulevard Complete Streets Project	405,000
P000580	Traffic Signal Project – Roseville Road and Diablo Drive / Stationers Way	10,000
P000107	Watt Avenue Complete Street Improvement Project – Phase 1	1,469,000
P685080	Watt Avenue Sidewalk Gap Closure Project	83,000
	Total Appropriations	26,049,100

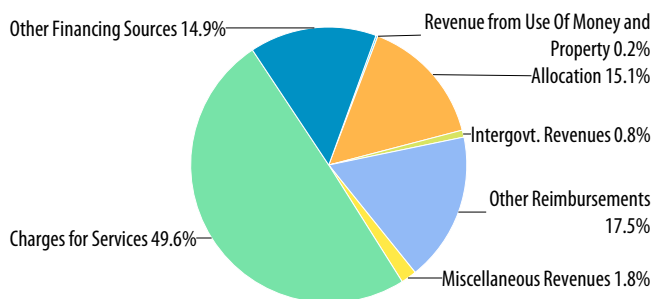
Solid Waste Enterprise
Department Structure
Keith Goodrich, P.E., Director



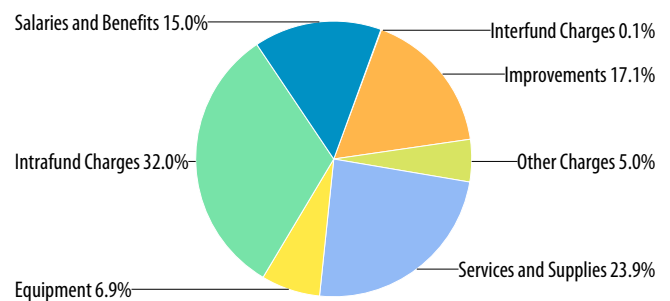
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Solid Waste Enterprise**, also referred to as the Department of Waste Management and Recycling (DWMR), operates the County's residential municipal solid waste system from curbside collection to recovery of recyclable materials and landfill disposal of refuse. DWMR is responsible for planning, developing, operating and maintaining integrated solid waste management services in unincorporated Sacramento County. Services are provided through the following programs:

- Administration and Support
- Capital Outlay Fund
- Collections
- Kiefer Landfill
- North Area Recovery Station (NARS)

Goals

- Increase residential and business participation with collection of food waste and food-soiled paper in the curbside organics cart to meet compliance with Senate Bill 1383 (SB 1383) regulations that took effect January 2022, which requires California residents to separate food scraps and food-soiled paper from their garbage to reduce organic waste at landfills.
- Procure, contract, install, and train employees on an in-cab data system for Collections equipment that will provide video retention, service verification, routing support, and other necessary routing data.
- Proceed with capital improvement projects at NARS to improve scales capacity and break ground on a new organics collection transfer building, which is needed to efficiently support current and future volumes of traffic and tonnage at the Kiefer Landfill to complete capping of Module 1, which spans 50 acres.

Accomplishments

- Secured funding for NARS improvement project to improve scales capacity and break ground on a new organics collection transfer building.
- Commenced implementation of curbside organic waste collection activities in compliance with SB 1383 regulations.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administration and Support	\$21,712,104	\$27,093,074	\$29,950,213	\$2,857,139	10.5%
Capital Outlay Fund	\$23,551,003	\$52,586,987	\$90,645,186	\$38,058,199	72.4%
Collections	\$69,182,337	\$95,519,824	\$95,220,474	\$(299,350)	(0.3)%
Kiefer Landfill	\$26,340,787	\$38,160,133	\$44,537,799	\$6,377,666	16.7%
North Area Recovery Station (NARS)	\$38,096,025	\$52,432,310	\$56,956,473	\$4,524,163	8.6%
Total Expenditures / Appropriations	\$178,882,256	\$265,792,328	\$317,310,145	\$51,517,817	19.4%
Total Reimbursements	\$(59,794,020)	\$(98,771,778)	\$(102,692,579)	\$(3,920,801)	4.0%
Net Financing Uses	\$119,088,236	\$167,020,550	\$214,617,566	\$47,597,016	28.5%
Total Revenue	\$129,308,343	\$140,958,450	\$175,258,661	\$34,300,211	24.3%
Use of Fund Balance	\$(10,220,107)	\$26,062,100	\$39,358,905	\$13,296,805	51.0%
Positions	315.0	322.0	323.0	1.0	0.3%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$36,159,728	\$43,617,017	\$47,474,405	\$3,857,388	8.8%
Services & Supplies	\$56,624,414	\$70,985,049	\$75,987,887	\$5,002,838	7.0%
Other Charges	\$13,394,132	\$15,392,854	\$15,767,270	\$374,416	2.4%
Improvements	\$5,462,994	\$31,253,631	\$54,202,541	\$22,948,910	73.4%
Equipment	\$7,465,328	\$7,896,261	\$21,975,858	\$14,079,597	178.3%
Interfund Charges	\$1,570,620	\$250,000	\$250,000	—	—%
Intrafund Charges	\$58,205,042	\$96,397,516	\$101,652,184	\$5,254,668	5.5%
Total Expenditures / Appropriations	\$178,882,256	\$265,792,328	\$317,310,145	\$51,517,817	19.4%
Intrafund Reimbursements Between Programs	\$(9,250,448)	\$(47,986,215)	\$(57,282,916)	\$(9,296,701)	19.4%
Other Reimbursements	\$(50,543,573)	\$(50,785,563)	\$(45,409,663)	\$5,375,900	(10.6)%
Total Reimbursements	\$(59,794,020)	\$(98,771,778)	\$(102,692,579)	\$(3,920,801)	4.0%
Net Financing Uses	\$119,088,236	\$167,020,550	\$214,617,566	\$47,597,016	28.5%
Revenue					
Fines, Forfeitures & Penalties	\$1,400	—	—	—	—%
Revenue from Use Of Money & Property	\$711,921	\$601,037	\$623,971	\$22,934	3.8%
Intergovernmental Revenues	\$1,117,169	\$1,004,760	\$2,141,603	\$1,136,843	113.1%
Charges for Services	\$115,902,277	\$129,642,899	\$129,041,225	\$(601,674)	(0.5)%
Miscellaneous Revenues	\$5,239,894	\$4,037,000	\$4,785,240	\$748,240	18.5%
Other Financing Sources	\$6,335,682	\$5,672,754	\$38,666,622	\$32,993,868	581.6%
Total Revenue	\$129,308,343	\$140,958,450	\$175,258,661	\$34,300,211	24.3%
Use of Fund Balance	\$(10,220,107)	\$26,062,100	\$39,358,905	\$13,296,805	51.0%
Positions	315.0	322.0	323.0	1.0	0.3%

Summary of Changes

The Recommended Budget reflects a \$51,517,817 (19.4%) increase in total appropriations, \$3,920,801 (4.0%) increase in reimbursements, \$34,300,211 (24.3%) increase in revenues, and \$13,296,805 (51.0%) increase in use of fund balance (working capital) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- An increase in negotiated personnel costs.
- Increases in services and supplies largely driven by the increasing cost of fuel and lubricants, recycling services, and street sweeping.
- An increase in funded capital projects.

- An increase in other charges due to increases in bad debt and the lifeline rebate program.
- Increases in intrafund charges to the Kiefer Landfill and NARS due to an increase in costs for administrative support and capital contribution.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net increase in reimbursements is due to:

- An increase in contributions to the capital program and the Edible Food Recovery program.
- An increase in the allocation of costs for a new fund center created to support collections program.

The increase in revenues is due to:

- An increase in financing for capital equipment and projects.
- Increases in electricity sales.
- An increase in collections from the hazardous household waste program.
- An increase in grant funding.
- Increased cost recovery from the Edible Food Recovery program.

Use of Fund Balance reflects a decrease in working capital.

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

- 1.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Administration and Support	437,167	—	—	437,167	1.0
Capital Outlay Fund	844,059	—	—	844,059	—
Collections	254,351	—	—	254,351	—
Kiefer Landfill	(9,865)	—	—	(9,865)	—
North Area Recovery Station (NARS)	194,420	—	—	194,420	—

Structural Projects - \$54,202,541

- **\$24,124,543 - North Area Recovery Station - Commercial Waste and Organic Improvements.** This project includes the construction of a new Commercial Waste and Organics Building to receive and transfer source-separated organic waste as mandated by SB1383 in a manner which best contains the material and mitigates odor, fire hazard, and environmental contamination. The project requires significant infrastructure, earthwork, retaining structures, loading equipment, scales, and interpretive center, paving, and facility modification in addition to the primary structure. This new building and associated infrastructure will further increase the capacity of the site for solid waste transfer, alleviating several traffic and capacity issues.
- **\$14,184,224 - Kiefer Landfill - Liner and Ancillary Features.** This project includes the planning, design, construction, construction management, inspections, reporting, and oversight associated with construction of prepared excavation, landfill liner, and leachate collection, landfill gas piping systems, infrastructure, drainage, and roadway for the Kiefer Landfill. Liner and supporting infrastructure already in progress is to be completed for a second phase of Module M4 and a first phase of Module 5.
- **\$4,682,399 - Kiefer Landfill - Final Cover.** This project includes the planning, design, construction, construction management, inspections, and reporting associated with construction of partial final closure components such as final cover, drainage improvements, landfill gas modifications, vegetation, and erosion control.
- **\$3,158,530- Kiefer Landfill - Gas and Leachate Management Systems Improvements.** This project includes expansion of the Kiefer Landfill gas collection system in Module 3 (M3) and installation of additional gas and leachate infrastructure in and around modules M1, M1-L, and M2. Additional gas collectors are required to maintain compliance with regulatory requirements. The project will involve the installation of new and replacement wells, horizontal gas collectors, control systems, new piping, instrumentation, electrification, and tanks. This budget also includes costs for scheduled replacement of flare stations, equipment items, and the leachate circulation system.
- **\$2,889,882 - Kiefer Landfill - Wastewater Handling System Improvements.** This project provides for the construction of a wastewater force main from Kiefer Landfill to the sewer system that will handle all of the leachate produced at the landfill as well as the sewer system from the Engineering and Administration buildings. This project provides for implementation of a long-term wastewater and leachate-handling solution as has been determined by an alternatives evaluation study completed previously by a consultant.

- **\$628,074 - Kiefer Landfill Site Infrastructure Improvements.** Portions of the existing site infrastructure system need modification or extension to meet the needs of the facility. The existing water requires extension and reconfiguration, the transportation system needs the additions of some pullouts, signage and speed control devices, and the drainage infrastructure requires additional drainage inlets, culverts and channels.
- **\$628,000 - North Area Recovery Station - Site Master Plan.** The project provides for new entrance facilities, scales expansion, safety and operational efficiency improvements, rerouting of infrastructure, relocation of existing activities, earthwork, easement and land acquisition, select paving projects, demolition, and storm water improvements. This project represents the final immediate phase of major design and construction improvements as part of a comprehensive Master Plan defined in summer 2019.
- **\$570,600 – North Collections -- Building Renovation and Enhancement.** This project addresses several existing building deficiencies concerning Americans with Disabilities Act requirements, Fire, Life, and Safety concerns, and evolving use requirements. These upgrades include expanding the men’s locker room to provide sufficient space for additional staff hired to meet state mandates and provide for changing gender balance considerations. The project includes expanding the existing locker room by approximately 220 square feet, adding a new entrance for improved operational efficiency and reconfiguring aspects of the restroom layouts.
- **\$530,500 – Kiefer Landfill - Groundwater Monitoring and Remediation.** This project includes construction of additional monitoring wells to provide definition of groundwater contaminant plume and provide for landfill expansion. This project further includes the design and construction of a new high-capacity extraction well to address migrating groundwater contamination.
- **\$443,924 - South Collections -- Slow Fill Expansion.** This continuing project will provide additional slots to the department’s CNG slow fill refueling station. This additional capacity serves CNG fueled equipment transferred from the North Collections site to South Collections as well as additional trucks needed to comply with SB 1383 regulations.
- **\$391,510 - Facility Improvements - Capital Renewal Forecast.** This project includes forecasted replacement needs of building systems and equipment at various DWMR buildings. The project scope is from a 2014-16 facility condition assessment that included buildings at six DWMR facilities.

- **\$342,250 - Kiefer Landfill - Asphalt Pavement Rehabilitation.** This project is for rehabilitation of asphalt roads at the Kiefer Landfill. The project will resurface the green waste, recycling, and self-haul drop-off areas. Future phases of this ongoing project include design, construction, construction management, and inspection for the repair and reconstruction of asphalt pavement at Kiefer Landfill.
- **\$275,000 - Information Technology - Site Cameras and Server Upgrades.** This project adds to the current surveillance cameras installed at the Waste Management and Recycling Sites, which will allow for increased coverage and better security awareness at the sites. This project also replaces or upgrades servers and connectivity hardware, electronic customer interfaces, and site backbone.
- **\$274,400 - Kiefer Landfill - Phase 2 Shoulder Improvements Project.** This project includes shoulder widening along Kiefer Boulevard in front of the Kiefer Landfill entrance. This project also includes constructing a culvert and increasing the sight distance at the Kiefer Groundwater Treatment entrance from Kiefer Boulevard to aid with storm water drainage and safety.
- **\$252,000 - Kiefer Landfill - Gas Plant Replacement Initiative.** This project includes preliminary planning and design for the project to replace the existing Gas Plant located at Kiefer Landfill and integration of a replacement. All of the existing power plant electricity purchase agreements and operating agreement expire in 2025, changes in technology and the electricity market will result in new opportunities, and a new direction to utilize the methane gas produced. Construction costs of the new gas plant system are not included. The existing plant is fully depreciated and nearing the end of equipment life.
- **\$165,000 - North Collections Site Perimeter Improvements.** This project includes installation of an automated gate, tied into the County security system, to regulate ingress and egress from the unmonitored North Collections site and the adjacent North Area Recovery Station. Unauthorized entrance and exit has become a significant concern in recent years and the Solid Waste Facility Permit specifically requires site security be maintained.
- **\$164,300 - North Area Recovery Station - Shed Improvements.** This project includes a rehabilitation and revitalization of the existing tipping shed facility at the North Area Recovery Station, including construction of new storm water drainage and pumping infrastructure, push wall freeboard modification, misting piping, fire suppression systems, concrete overtopping and structural steel repair.

- **\$147,600 - Kiefer Landfill - Tree Mitigation Irrigation System.** This project consists of providing an irrigation system for tree plantings along the south side of Kiefer Boulevard as a mitigation to the tree canopy removed during the North Area Recovery Station master plan improvements project. The Sacramento Tree Foundation will cooperate with this project.
- **\$134,000 - Kiefer Landfill - Entrance Improvements.** This project includes full integration of an automated outbound scale at the scale house to increase capacity with requisite construction and equipment purchases. The project also involves the installation educational and informational exhibits at the visitor center area.
- **\$121,205 - Facility Improvements - ADA Mitigation.** As part of a comprehensive plan to mitigate all ADA Deficiencies at all DWMR Facilities, this project includes upgrades and modifications as needed to remedy the existing concerns. The master DWMR Plan prioritizes the Public Path of Travel issues in the first years of the plan to maximize accessibility.
- **\$62,600 - South Area Transfer Station - Flexspace and Rehabilitation.** This project includes site improvements to the South Area Transfer Station including structure repairs of the top load area, concrete slopes, gate repairs, and storm water compliance features.
- **\$26,000 - Kiefer Landfill - GPS Upgrades.** This project is for the purchase of additional and replacement Global Positioning System (GPS) grade control equipment for use in operations equipment at Kiefer Landfill. This project allows for the replacement of fully depreciated equipment in current use.
- **\$6,000 - Kiefer Landfill - Wheel Wash Equipment.** This project provides for improvements to the existing wheel wash system at Kiefer Landfill. The project will involve the installation of replacement pumps as well as an increase in the sedimentation basin size and flow characteristics.

Capital Equipment - \$21,975,858

- **\$9,617,622 – Collections - Automated Collection Trucks 3-Axle.** This project is for the purchase of fully automated side-loading collection trucks. These vehicles will be 3-axle trucks, with tag axle, powered by compressed natural gas fuel with right-hand drive. This is the pre-approved SB 1383 truck project.
- **\$4,740,732 – Collections - Automated Collection Truck 3-axle ASL.** This project is for the purchase of fully automated side-loading collection trucks. These vehicles will be 3-axle trucks, with tag axle, powered by compressed

natural gas fuel with right-hand drive. These purchases will replace fully depreciated unit in current service.

- **\$1,548,249 – Collections - Automated Collection Truck 2-axle ASL.** This project is for the purchase of fully automated side-loading collection trucks. These vehicles will be 3-axle trucks, with tag axle, powered by compressed natural gas fuel with right-hand drive. These purchases will replace fully depreciated unit in current service.
- **\$1,166,880 – North Area Recovery Station – Tractors.** This project is for the purchase of four transfer tractors. These transfer tractors are at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. These units will replace fully depreciated units in current use.
- **\$814,418 – Cart Yard - Cart Delivery Vehicles.** This project is for the purchase of two cart delivery trucks. These vehicles will deliver garbage, recycling and green waste carts to curbside customers. This purchase will replace two fully depreciated vehicle in current use.
- **\$778,858 – Cart Yard - Flatbed Replacement.** This project is for the purchase of two flatbed trucks to deliver and pick-up residential collection carts. This purchase will replace fully depreciated trucks in the current cart yard fleet.
- **\$618,000 – Kiefer Landfill - Fuel Truck.** This project is for purchase of one heavy-duty fuel truck for Kiefer Landfill operations. This purchase will replace a fully depreciated unit in current use.
- **\$519,524 – North Area Recovery Station - Trailers Replacement.** This project is for the purchase of four transfer trailers. These transfer trailers are at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. These units will replace fully depreciated units in current use.
- **\$387,485 – Kiefer Landfill - Sweeper Replacement.** This project is for a regenerative air sweeper needed for Kiefer Landfill operations. Environmental mandates require the landfill to keep the public roadways clear of trash and debris, and eliminate the tracking of trash off the landfill site by vehicles. A Tier 4 final diesel engine to comply with CARB rules will power this equipment. This will replace a fully depreciated unit currently in use.
- **\$387,485 – North Area Recovery Station - Sweeper.** This Sweeper will clean fugitive dust, contaminated material, dirt and silt from pavement and roadway cracks and crevices. The benefit of this process is control of storm

water pollution, aesthetic beauty, and preventative maintenance of Recovery Station roadways, enhanced safety, and reduced air pollution. This project will replace a fully depreciated unit in current operation.

- **\$371,795 – North Area Recovery Station - Terminal Tractor.** This project is for the purchase of one terminal tractor. This terminal tractor is at the North Area Recovery Station to shuttle trailers to and from the loaded and empty staging areas. This purchase will replace a fully depreciated unit in current operation.
- **\$310,000 – ABNCU - Knuckleboom.** This project is for the purchase of a knuckle boom truck. This will be a two – axle truck, powered by compressed natural gas fuel. This vehicle is primarily for our Appointment Based Neighborhood Clean-Up (ABNCU) routes and illegal dumping collections. This project will be a grant-funded vehicle.
- **\$195,700 – Kiefer Landfill - Tarp Machine Replacement.** This project is for two tarp machines needed for Kiefer Landfill operations. A Tier 3 diesel engine to comply with CARB rules will power this equipment. This will replace fully depreciated units currently in operation at the landfill.
- **\$125,595 – Kiefer Landfill - Light Duty Truck Replacement.** This project will purchase three light duty trucks. This type of vehicle is a utility vehicle used by the landfill staff. These purchase will replace current, fully depreciated units.
- **\$97,850 – Kiefer Landfill Engineering - Tool Truck Replacement.** This purchase is for a utility truck for the landfill engineers that will replace a fully depreciated truck in current operation. It is a utility style truck outfitted with tool lockers.
- **\$80,187 – Household Hazardous Waste - EV Forklift Replacement.** This project is for the purchase of an electric forklift for use at the Special Waste - Household Hazardous Waste facility at the North Area Recovery Station. This unit will replace a current, fully depreciated unit.
- **\$72,100 – Kiefer Landfill - Litter Screens Replacement.** This project is for purchase of litter screens for the landfill. The screens help to control wind driven refuse from the landfill tipping area. These will replace fully depreciated units in current use.
- **\$42,230 – Kiefer Landfill - Towable Air Compressors Replacement.** This project is for two air compressors for Kiefer Landfill operations. A Tier 3 or

higher diesel engine to comply with CARB rules will power this equipment. This purchase will replace fully depreciated units in current use.

- **\$30,900 – Kiefer Landfill - Litter Vacuum.** This purchase will replace a previously deactivated item. This unit will supplement the litter collection operation at the landfill handled by contracts with the Sheriff's and Probation departments. The landfill have a mandate from environmental regulations to keep the landfill clear loose trash. The current work model relies too much on staff handling trash manually. Demonstrations have shown that the trash collection by a large nozzle vacuum unit is more effective.
- **\$30,900 – Household Hazardous Waste - Oil Filter Crusher Replacement.** This project is for the purchase of a can crusher to replace a current, fully depreciated unit. The Special Waste staff to expedite the removal of paint from containers and crush the remaining metal cans for recovery use the can crusher.
- **\$21,838 – Kiefer Landfill - Light Plant Replacement.** This project is for the purchase of two light plants. This equipment is at Kiefer Landfill to help illuminate the landing area to increase visibility. It is also a backup generator. These purchases will replace fully depreciated light plants in current use.
- **\$17,510 – Cart Yard - Steam Cleaner Replacement.** This project is for the purchase of a pressure steam cleaner for the cart washer specifically designed to clean the inside of carts. This piece of equipment will allow for the redeployment of cans into the field for continued use. This will replace a fully depreciated unit in current use.

Administration and Support

Program Overview

Administration and Support comprises the department's senior leadership and a staff of administration, accounting and finance, planning, special waste, and engineering professionals that provide management and administrative services in support of the department's operating programs. Specific services include, financial and business services, waste management program planning, management of regulatory compliance programs, public outreach, landfill engineering, facility planning and design, and special waste services. The following are some specific services managed by Administration and Support:

- Management of an open commercial franchise system for commercial waste collection and operation of programs to promote commercial sector diversion.
- Management and operation of household hazardous waste (HHW) drop-off facilities at NARS and Kiefer Landfill and collection of waste oil and filters from households at the curb.
- Management of a County program that provides waste disposal at the transfer station and landfill free-of-charge to community groups disposing of waste material collected from community clean-up efforts.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$10,465,787	\$11,486,226	\$13,600,053	\$2,113,827	18.4%
Services & Supplies	\$9,992,627	\$13,695,085	\$14,773,490	\$1,078,405	7.9%
Other Charges	\$92,822	\$393,889	\$(15,000)	\$(408,889)	(103.8)%
Intrafund Charges	\$1,160,868	\$1,517,874	\$1,591,670	\$73,796	4.9%
Total Expenditures / Appropriations	\$21,712,104	\$27,093,074	\$29,950,213	\$2,857,139	10.5%
Total Reimbursements between Programs		\$(12,071,982)	\$(14,309,051)	\$(2,237,069)	18.5%
Other Reimbursements	\$(11,551,450)	\$(13,699,563)	\$(13,851,068)	\$(151,505)	1.1%
Total Reimbursements	\$(20,801,866)	\$(25,771,545)	\$(28,160,119)	\$(2,388,574)	9.3%
Net Financing Uses	\$910,237	\$1,321,529	\$1,790,094	\$468,565	35.5%
Revenue					
Fines, Forfeitures & Penalties	\$1,400	—	—	—	—%
Revenue from Use Of Money & Property	\$313,116	\$248,260	\$256,400	\$8,140	3.3%
Intergovernmental Revenues	\$138,263	\$93,599	\$70,735	\$(22,864)	(24.4)%
Charges for Services	\$48,521	\$653,669	\$474,802	\$(178,867)	(27.4)%
Miscellaneous Revenues	\$408,938	\$326,000	\$550,990	\$224,990	69.0%
Total Revenue	\$910,237	\$1,321,528	\$1,352,927	\$31,399	2.4%
Use of Fund Balance	—	\$1	\$437,167	\$437,166	43,716,600.0%
Positions	70.0	74.0	74.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$2,857,139 (10.5%) increase in total appropriations, \$2,388,574 (9.3%) increase in reimbursements, \$31,399 (2.4%) increase in revenues, and \$437,166 (43,716,600.0%) increase in use of fund balance (working capital) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs.
- Increases in allocated costs for support services from several departments.
- Increases in intrafund charges for capital contributions for increased project costs.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to increases in intrafund reimbursements from the operating programs for division overhead and interfund reimbursement for the Edible Food Recovery program.

The increase in revenue is due to increased cost recovery for the Regional Edible Food Recovery program and increased revenue from Hazardous Household Waste collections.

Use of Fund Balance reflects a decrease in working capital.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DWMR - Add 1.0 FTE Assistant Engineer Level I/II - Engineering					
	134,828	—	—	134,828	1.0
Add 1.0 FTE Assistant Engineer Level I/II to assist the Engineering team with capital projects and environmental control systems at sites as well as assist with monitoring requirements required by regulatory agencies. Ongoing costs will be funded by the enterprise fund.					
DWMR - Add 1.0 FTE Limited Term DGS Electrician for Waste Management - Direct Charge					
	279,336	—	—	279,336	—
Add 1.0 FTE Limited Term DGS Electrician. DWMR will fund an embedded Electrician to maintain electrical systems primarily at the Kiefer Landfill then at other DWMR facilities. Ongoing costs will be funded by the enterprise fund. This request is contingent on approval of a linked request in the Department of General Services budget (BU 7000000).					
DWMR - Reallocating 1.0 FTE Accounting Manager to 1.0 FTE Senior Accounting Manager - FBS					
	5,504	—	—	5,504	—
Reallocating 1.0 FTE Accounting Manager to 1.0 FTE Senior Accounting Manager in Financial Business Services to address increased and more complex accounting and program responsibilities and oversight, to meet increased service demands, and to implement operational and process improvements. The senior position addresses current workload capacity, which includes strategic collaboration with other management staff on policies, procedures, and other fiscal and budgetary matters. The additional cost will be supported by the enterprise fund.					
DWMR - Reallocating 1.0 FTE Administrative Services Officer 3 to 1.0 FTE Sr Administrative Analyst Rng B - FBS					
	8,747	—	—	8,747	—
Reallocating 1.0 FTE Administrative Services Officer 3 to 1.0 FTE Sr Administrative Analyst Range B in Financial Business Services to address assumed increased and more complex budgeting and program responsibilities and oversight, to meet increased service demands, and to implement operational and process improvements. The senior position will help address current workload capacity, which includes strategic collaboration with other management staff on policies, procedures, and other fiscal and budgetary matters. The additional cost will be supported by enterprise fund.					
DWMR - Reallocating 1.0 FTE Safety Technician to 1.0 FTE Administrative Services Officer 1 - FBS					
	8,752	—	—	8,752	—
Reallocate 1.0 FTE Safety Technician to 1.0 FTE Administrative Services Officer 1 in Financial Business Services to supervise the Scales team and Accounts Receivable team of Accounting Operations. The additional cost will be supported by the enterprise fund.					

Capital Outlay Fund

Program Overview

The **Capital Outlay Fund** provides for the planning, design, development and renewal of the department's capital facilities as well as the acquisition and replacement of capital equipment. Major facilities include, NARS, Kiefer Landfill, South Area Transfer Station, and Yard facilities for Collection operations. Major equipment includes a fleet of over 200 pieces of heavy duty equipment comprising garbage collection vehicles, tractors and trailers, loaders, excavators, and compactors.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$476,765	\$2,352,081	\$2,712,787	\$360,706	15.3%
Other Charges	\$10,165,972	\$11,085,014	\$11,754,000	\$668,986	6.0%
Improvements	\$5,442,939	\$31,253,631	\$54,202,541	\$22,948,910	73.4%
Equipment	\$7,465,328	\$7,896,261	\$21,975,858	\$14,079,597	178.3%
Total Expenditures / Appropriations	\$23,551,003	\$52,586,987	\$90,645,186	\$38,058,199	72.4%
Total Reimbursements between Programs		\$(35,914,233)	\$(39,584,505)	\$(3,670,272)	10.2%
Other Reimbursements	\$(7,049,349)	—	—	—	—%
Total Reimbursements	\$(7,049,349)	\$(35,914,233)	\$(39,584,505)	\$(3,670,272)	10.2%
Net Financing Uses	\$16,501,654	\$16,672,754	\$51,060,681	\$34,387,927	206.3%
Revenue					
Other Financing Sources	\$6,335,682	\$5,672,754	\$38,666,622	\$32,993,868	581.6%
Total Revenue	\$6,335,682	\$5,672,754	\$38,666,622	\$32,993,868	581.6%
Use of Fund Balance	\$10,165,972	\$11,000,000	\$12,394,059	\$1,394,059	12.7%

Summary of Changes

The Recommended Budget reflects a \$38,058,199 (72.4%) increase in total appropriations, \$3,670,272 (10.2%) increase in reimbursements, \$32,993,868 (581.6%) increase in revenue, and \$1,394,059 (12.7%) increase in use of fund balance (working capital) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Financing payments for new trucks, capital costs for new equipment, construction costs for improvements at NARS, and depreciation expense.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to reimbursements from the Collections, Transfer, and Landfill programs for FY 2023-24 capital projects.

The increase in revenues is due to an increase in funds from financing.

Use of Fund Balance reflects a decrease in working capital.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DWMR - Funding for Capital Leases					
	840,059	—	—	840,059	—
Funding for increased leasing of equipment and loan servicing costs due to the need for additional equipment and construction at the North Area Recovery Station. Ongoing costs will be funded by the enterprise fund.					
DWMR - Funding for One Class 132 Vehicle - IT					
	4,000	—	—	4,000	—
Upgrade one light fleet vehicle to better meet the needs of embedded DTech staff. This request includes a one time cost to procure the vehicle and ongoing costs for fuel, both funded by the enterprise fund.					

Collections

Program Overview

Collections provides an array of services for ratepayers and the community, including:

- The pickup of residential garbage, organic waste, and recyclables. Along with collection of waste from the three carts, operators also collect waste oil and filters from households at the curb for disposal at the department's Household Hazardous Waste (HHW) drop-off facilities. The three-cart residential curbside collection operation serves close to 600,000 residents in approximately 159,000 households across 800 square miles of the unincorporated area.
- An appointment-based neighborhood clean-up service (ABNCU) where each customer is entitled to one scheduled pick up of large waste material and bulky items placed curbside by the customer at no additional charge. The ABNCU program provides residential pick up of non-regular trash items such as furniture, appliances, and wood piles. Additional pick-ups are provided at minimal charge. The ABNCU program is also extended to help the County clean up the blight of illegal dumping from our community.
- Through the collections program, the Department also manages a residential street sweeping services contract covering over 2,418 residential street miles and 894 arterial street miles on average each month.
- For customers with a disability limiting or preventing them from placing their carts at the curb, the Department runs a courtesy service (disability exemption program) whereby a DWMR collection truck driver wheels a customer's carts to the curb and back to the customer's normal accessible place.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$15,059,475	\$19,031,414	\$20,290,226	\$1,258,812	6.6%
Services & Supplies	\$23,984,717	\$26,920,863	\$29,712,755	\$2,791,892	10.4%
Other Charges	\$3,079,646	\$3,815,451	\$3,929,770	\$114,319	3.0%
Intrafund Charges	\$27,056,389	\$45,752,096	\$41,287,723	\$(4,464,373)	(9.8)%
Cost of Goods Sold	\$2,111	—	—	—	—%
Total Expenditures / Appropriations	\$69,182,337	\$95,519,824	\$95,220,474	\$(299,350)	(0.3)%
Total Reimbursements between Programs		—	\$(3,389,360)	\$(3,389,360)	—%
Other Reimbursements	\$(1,298,714)	\$(776,000)	\$(790,395)	\$(14,395)	1.9%
Total Reimbursements	\$(1,298,714)	\$(776,000)	\$(4,179,755)	\$(3,403,755)	438.6%
Net Financing Uses	\$67,883,623	\$94,743,824	\$91,040,719	\$(3,703,105)	(3.9)%
Revenue					
Intergovernmental Revenues	\$622,187	\$665,557	\$1,333,305	\$667,748	100.3%
Charges for Services	\$66,486,535	\$81,636,551	\$83,261,579	\$1,625,028	2.0%
Miscellaneous Revenues	\$65,359	—	—	—	—%
Total Revenue	\$67,174,081	\$82,302,108	\$84,594,884	\$2,292,776	2.8%
Use of Fund Balance	\$709,542	\$12,441,716	\$6,445,835	\$(5,995,881)	(48.2)%
Positions	153.0	156.0	155.0	(1.0)	(0.6)%

Summary of Changes

The Recommended Budget reflects a \$299,350 (0.3%) decrease in total appropriations, \$3,403,755 (438.6%) increase in reimbursements, \$2,292,776 (2.8%) increase in revenues, and \$5,995,881 (48.2%) decrease in use of fund balance (working capital) from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- A decrease in the tonnage delivered to NARS.
- Increases in negotiated personnel costs. The Collections Program is now close to being fully staffed, with the exception of turnovers, to address the mandated SB 1383 program.
- Increased costs for fuel, lubricants, and recycling services.
- An increase in bad debt and costs related to the lifeline rebate program.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to the allocation of costs in a new fund center in this program that was created to support collection services.

The increase in revenues is due to:

- Increases from expected grants for Carl Moyer Infrastructure.
- Increases from Energy Infrastructure Incentives for Zero-Emission Commercial Vehicles (EnergIIZE).
- Increased payments received from Cal Recycle from an increased index for recycling processed internally for the Sacramento County Curbside Collection Program.

Use of Fund Balance reflects a decrease in working capital.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DWMR - Funding for Street Sweeping					
	254,351	—	—	254,351	—
Funding for increased cost of contracted street sweeping. The cost will be funded by retained earnings.					

Kiefer Landfill

Program Overview

Kiefer Landfill is a Class III landfill located in eastern Sacramento County serving the entire County and has an estimated remaining capacity of 65 years. The landfill program provides for the daily operations of Kiefer Landfill, which is open seven days a week. In addition, the program provides funding for the Kiefer Landfill Closure Fund to finance future expenses associated with final closure and post-closure care of the Landfill as mandated by the State of California. The program also provides funding for the Kiefer Wetlands Preserve Trust Fund to finance the maintenance of the Kiefer Wetlands Preserve in perpetuity.

The landfill also includes a renewable energy power plant that utilizes landfill gas collected via an extensive landfill gas collection system to generate approximately 65,000 megawatts-hours of electricity annually supplied to the local grid through a power purchase agreement with the Sacramento Municipal Utilities District. This is enough electricity to power about 8,000 homes.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$4,986,917	\$6,256,595	\$6,494,277	\$237,682	3.8%
Services & Supplies	\$11,077,417	\$12,871,693	\$12,743,643	\$(128,050)	(1.0)%
Other Charges	\$16,427	\$50,000	\$50,000	—	—%
Improvements	\$20,055	—	—	—	—%
Interfund Charges	\$1,570,620	\$250,000	\$250,000	—	—%
Intrafund Charges	\$8,669,042	\$18,731,845	\$24,999,879	\$6,268,034	33.5%
Cost of Goods Sold	\$309	—	—	—	—%
Total Expenditures / Appropriations	\$26,340,787	\$38,160,133	\$44,537,799	\$6,377,666	16.7%
Other Reimbursements	\$(18,193,387)	\$(20,910,000)	\$(17,268,200)	\$3,641,800	(17.4)%
Total Reimbursements	\$(18,193,387)	\$(20,910,000)	\$(17,268,200)	\$3,641,800	(17.4)%
Net Financing Uses	\$8,147,399	\$17,250,133	\$27,269,599	\$10,019,466	58.1%
Revenue					
Revenue from Use Of Money & Property	\$282,289	\$264,028	\$278,822	\$14,794	5.6%
Intergovernmental Revenues	\$273,254	\$167,732	\$592,616	\$424,884	253.3%
Charges for Services	\$27,182,192	\$24,759,590	\$23,791,590	\$(968,000)	(3.9)%
Miscellaneous Revenues	\$4,752,131	\$3,700,000	\$4,223,250	\$523,250	14.1%
Total Revenue	\$32,489,865	\$28,891,350	\$28,886,278	\$(5,072)	(0.0)%
Use of Fund Balance	\$(24,342,466)	\$(11,641,217)	\$(1,616,679)	\$10,024,538	86.1%
Positions	44.0	44.0	45.0	1.0	2.3%

Summary of Changes

The Recommended Budget reflects a \$6,377,666 (16.7%) increase in total appropriations, \$3,641,800 (17.4%) decrease in reimbursements, \$5,072 (0.0%) decrease in revenues, and \$10,024,538 (83.1%) increase in use of fund balance (working capital) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs.
- A slight decrease in services expected for tonnage of organics processing.
- An increase in intrafund charges due to increases in project costs.
- Recommended growth detailed later in this section.

The decrease in reimbursements is due to a decrease in tonnage delivered to NARS, which is then transferred to the Kiefer Landfill.

The net decrease in revenues is due to:

- Increases from expected grants for Carl Moyer Infrastructure.
- Increases in Energy Infrastructure Incentives for Zero-Emission Commercial Vehicles (EnerGIIZE).
- Increases in electricity sales.
- Decreases in tipping fees.

Use of Fund Balance reflects an increase in working capital.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DWMR - Reallocating 1.0 FTE Landfill Equipment Operator 1 to 1.0 FTE Landfill Equipment Operator 2 - Kiefer Landfill					
	32,485	—	—	32,485	—
Reallocating 1.0 FTE Landfill Equipment Operator 1 to 1.0 FTE Landfill Equipment Operator 2 at the Kiefer Landfill, which is needed for more technical duties due to the environment and operating functions of the equipment, ensuring safety and efficiency. The reallocation will be funded by working capital.					
DWMR - Reallocating 1.0 FTE WM Assistant Superintendent - KLF to 1.0 FTE WM Operations Supervisor - North Collections					
	(42,350)	—	—	(42,350)	—
Reallocating 1.0 FTE WM Assistant Superintendent at the Kiefer Landfill to 1.0 FTE WM Operations Supervisor at North Collections to supervise Appointment Based Neighborhood Clean Up and illegal dumping services, which have grown significantly. The program requires an additional supervisor to manage added staff.					

North Area Recovery Station (NARS)

Program Overview

North Area Recovery Station (NARS) is a transfer and recovery station in the northern part of the County with a permitted capacity to handle 2,400 tons of solid waste per day. NARS serves as the department's transfer site for residential garbage and green waste material collected from the North Collections service area. Garbage is transferred to Kiefer Landfill, while green waste is transferred to outside vendors for processing. NARS also serves as a transfer and recovery site for commercial waste haulers and noncommercial self-haul customers. The NARS program provides for the daily operations of the transfer station seven days a week.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$5,647,549	\$6,842,782	\$7,089,849	\$247,067	3.6%
Services & Supplies	\$11,092,888	\$15,145,327	\$16,045,212	\$899,885	5.9%
Other Charges	\$39,265	\$48,500	\$48,500	—	—%
Intrafund Charges	\$21,318,743	\$30,395,701	\$33,772,912	\$3,377,211	11.1%
Cost of Goods Sold	\$(2,420)	—	—	—	—%
Total Expenditures / Appropriations	\$38,096,025	\$52,432,310	\$56,956,473	\$4,524,163	8.6%
Total Reimbursements between Programs		—	—	—	—%
Other Reimbursements	\$(12,450,672)	\$(15,400,000)	\$(13,500,000)	\$1,900,000	(12.3)%
Total Reimbursements	\$(12,450,703)	\$(15,400,000)	\$(13,500,000)	\$1,900,000	(12.3)%
Net Financing Uses	\$25,645,322	\$37,032,310	\$43,456,473	\$6,424,163	17.3%
Revenue					
Revenue from Use Of Money & Property	\$116,516	\$88,749	\$88,749	—	—%
Intergovernmental Revenues	\$83,467	\$77,872	\$144,947	\$67,075	86.1%
Charges for Services	\$22,185,028	\$22,593,089	\$21,513,254	\$(1,079,835)	(4.8)%
Miscellaneous Revenues	\$13,466	\$11,000	\$11,000	—	—%
Total Revenue	\$22,398,477	\$22,770,710	\$21,757,950	\$(1,012,760)	(4.4)%
Use of Fund Balance	\$3,246,845	\$14,261,600	\$21,698,523	\$7,436,923	52.1%
Positions	48.0	48.0	49.0	1.0	2.1%

Summary of Changes

The Recommended Budget reflects a \$4,524,163 (8.6%) increase in total appropriations, \$1,900,000 (12.3%) decrease in reimbursements, \$1,012,760 (4.4%) decrease in revenues, and \$7,436,923 (52.1%) increase in use of fund balance (working capital) from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs.
- Increased cost of fuel and lubricants.
- An increase in intrafund charges due to an increase in capital contributions.
- Recommended growth detailed later in this section.

The decrease in reimbursements is due to a decrease in tonnage delivered to NARS, which is then transferred to the Kiefer Landfill.

The net decrease in revenue is due to a reduction in the volume from tipping movement of collections material directly to Kiefer Landfill and a slight increase from an expected grant for Carl Moyer Infrastructure.

Use of Fund Balance reflects a decrease in working capital.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DWMR - Funding for Capital Leases	194,420	—	—	194,420	—

Funding for increased leasing of equipment and loan servicing costs due to the need for additional equipment and construction at the North Area Recovery Station. Ongoing costs will be funded by the enterprise fund.

Solid Waste Commercial Program

Budget Unit Functions & Responsibilities

The **Solid Waste Commercial Program** provides regulatory oversight over the unincorporated County's commercial waste hauler franchises and commercial waste generators (businesses, multi-family properties, and other commercial entities). This includes outreach and education regarding solid waste requirements for waste generators, conducting waste audits and site visits to promote compliance with State recycling mandates, and enforcement of the County's solid waste code with non-compliant commercial waste haulers and generators. The program also includes management and funding for nuisance abatement activities, including servicing of public litter containers, litter collection, homeless camp clean-ups, and commercial area illegal dumping pickup. Additionally, the Commercial Program oversees the solid waste requirements for special events in the unincorporated areas of the County. The Commercial Program provides funding for the mandated edible food recovery program that supports local food recovery organizations by requiring large food generators to recover as much surplus edible food as possible. Additionally, the Commercial Program provides funding for the Solid Waste Lifeline Rebate Program managed by the Department of Finance, Consolidated Utility Billing Services (CUBS) to provide rate relief to qualifying low-income solid waste ratepayers.

Goals

- Implement universal recycling at businesses that generate four cubic yards or less of solid waste.
- Further enhance the Commercial Audit Program by streamlining processes and increasing efficiencies to maintain compliance for commercial generators and develop new outreach materials – such as a Commercial Service Guide, how-to videos, special events brochure, model case studies, etc. – to continue generator engagement and behavior change.
- Work with Environmental Management Department and Regional Parks to establish solid waste permit requirements for special events while including recommendations on how events can be organized to account for solid waste diversion.

Accomplishments

- Achieved nearly full compliance with Assembly Bill (AB) 341 & AB 1826 (organic waste recycling) for both business and multi-family generators.
- Developed audit program protocols and processes and began implementation of Senate Bill (SB) 1383 (organic waste reduction) related inspections of business and multifamily generators.
- Increased coordination efforts with various County departments to implement an efficient homeless encampment cleanup program.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Commercial Program	\$6,094,864	\$6,652,237	\$5,884,478	\$(767,759)	(11.5)%
Total Expenditures / Appropriations	\$6,094,864	\$6,652,237	\$5,884,478	\$(767,759)	(11.5)%
Total Reimbursements	\$(1,000,000)	\$(1,000,000)	—	\$1,000,000	(100.0)%
Net Financing Uses	\$5,094,864	\$5,652,237	\$5,884,478	\$232,241	4.1%
Total Revenue	\$4,851,024	\$4,801,000	\$4,816,455	\$15,455	0.3%
Use of Fund Balance	\$243,840	\$851,237	\$1,068,023	\$216,786	25.5%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	—	\$64,992	—	\$(64,992)	(100.0)%
Services & Supplies	\$2,203,995	\$4,462,983	\$4,567,949	\$104,966	2.4%
Other Charges	\$2,551,891	—	—	—	—%
Interfund Charges	\$1,338,978	\$2,124,262	\$1,316,529	\$(807,733)	(38.0)%
Total Expenditures / Appropriations	\$6,094,864	\$6,652,237	\$5,884,478	\$(767,759)	(11.5)%
Other Reimbursements	\$(1,000,000)	\$(1,000,000)	—	\$1,000,000	(100.0)%
Total Reimbursements	\$(1,000,000)	\$(1,000,000)	—	\$1,000,000	(100.0)%
Net Financing Uses	\$5,094,864	\$5,652,237	\$5,884,478	\$232,241	4.1%
Revenue					
Licenses, Permits & Franchises	\$4,559,685	\$4,500,000	\$4,600,000	\$100,000	2.2%
Fines, Forfeitures & Penalties	\$66,094	\$41,000	\$41,000	—	—%
Revenue from Use Of Money & Property	\$40,295	—	—	—	—%
Miscellaneous Revenues	\$184,950	\$260,000	\$175,455	\$(84,545)	(32.5)%
Total Revenue	\$4,851,024	\$4,801,000	\$4,816,455	\$15,455	0.3%
Use of Fund Balance	\$243,840	\$851,237	\$1,068,023	\$216,786	25.5%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	—	\$4,694,491	\$4,694,491	—%
Reserve Release	\$851,237	—	\$(851,237)	(100.0)%
Provision for Reserve	—	\$(3,626,468)	\$(3,626,468)	—%
Use of Fund Balance	\$851,237	\$1,068,023	\$216,786	25.5%

Summary of Changes

The Recommended Budget reflects a \$767,759 (11.5%) decrease in total appropriations, \$1,000,000 (100.0%) decrease in reimbursements, \$15,455 (0.3%) increase in revenues, and \$216,786 (25.5%) increase in use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is primarily due to:

- Decreases in costs related to a shift in support for homeless and neighborhood clean-up programs out of Waste Management and into the Department of Homeless Services & Housing and Code Enforcement.
- Recommended growth detailed later in this section.

The decrease in reimbursements is due to the shifting of the General Fund contribution for homeless encampment debris removal to the Department of Homeless Services and Housing and Code Enforcement.

The increase in revenues is due to an increase in franchise fees.

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

- The Commercial Programs reserve has increased \$3,626,468 due to a correction needed to bring the unreserved balance into alignment with special revenue fund requirements. When this fund was converted from the Solid Waste Authority the unneeded fund balance was not properly transferred to reserves.

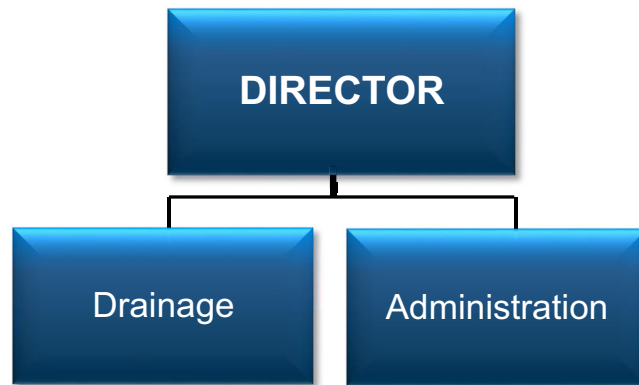
Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Commercial Program	606,134	—	—	606,134	—

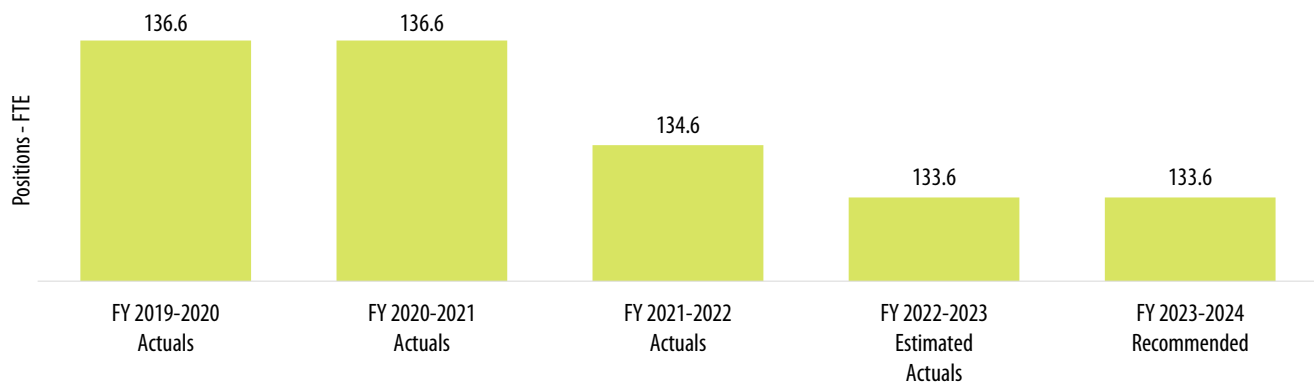
Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DWMR - Funding for Environmental Services - Commercial Program					
	80,000	—	—	80,000	—
Increased costs from multi-family tenants using household hazardous waste services. Ongoing costs will be funded by franchise fees.					
DWMR - Regional Edible Food Recovery Program - Reimbursements					
	526,134	—	—	526,134	—
This represents the DWMR portion of funding to implement a regional edible food recovery program in order to comply with Senate Bill (SB) 1383 mandates. Costs will be funded from the Commercial Program franchise fees. This request is contingent on approval of a linked growth request in the Department of Health Services, Division of Public Health budget (BU 7200000).					

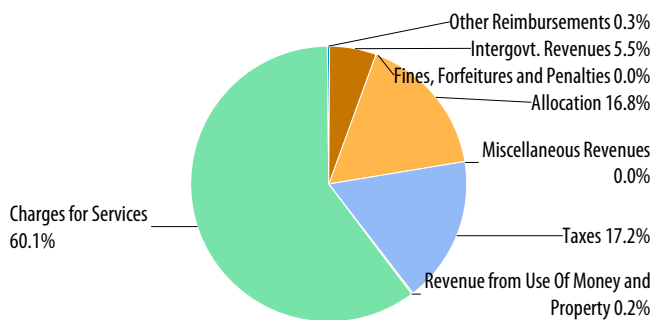
Water Resources
Department Structure
Michael L. Peterson, Director



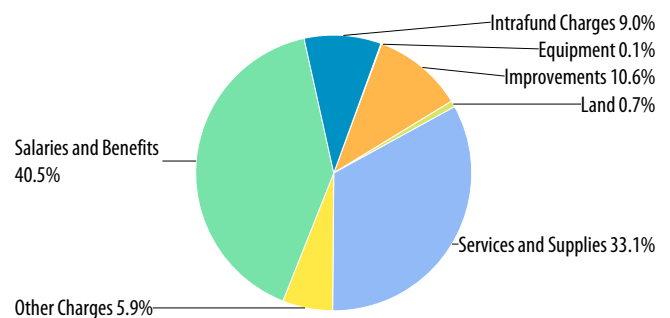
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The Department of **Water Resources** (DWR) reduces the potential for flood damage to private and public properties in the urban and urbanizing areas of the unincorporated portion of Sacramento County. DWR includes the following programs:

- Stormwater Utility (SWU)) – Unincorporated Area
- Water Resources Finance and Administration

Goals

- Protect, maintain, and enhance public health, safety, and general welfare, by meeting the present and future stormwater needs of the community.
- Assist County Departments with meeting the requirements of the National Pollutant Discharge Elimination System (NPDES) municipal stormwater permit.
- Provide a high level of flood preparedness to the residents of the unincorporated area of Sacramento County.

Accomplishments

- Completed the following drainage improvement projects: Lasuen Drive/Becerra Way Storm Drain Improvement, Llano Lane Storm Drain Improvement, miscellaneous Job Order Contract rehabilitation projects, North Vineyard Station Open Space Preserve Trail & Landscaping – Elder Creek Phase 1B Improvement, and Vineyard Springs Basin at Laguna Creek (Southgate Soccer Basin).
- Provided support during the December/January storm events. Received over 650 service request calls and staffed the Sacramento County Emergency Operations Center (EOC) 24 hours/day, in addition to providing field support. Over 90 Drainage Division staff members were involved in the EOC and storm response efforts from December 27th, 2022 – January 15th, 2023.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Stormwater Utility - Unincorporated Area	\$30,109,518	\$40,203,936	\$40,015,332	\$(188,604)	(0.5)%
Water Resources Administration	\$16,791,119	\$10,282,709	\$11,027,300	\$744,591	7.2%
Total Expenditures / Appropriations	\$46,900,636	\$50,486,645	\$51,042,632	\$555,987	1.1%
Total Reimbursements	\$(12,196,057)	\$(4,527,600)	\$(4,722,400)	\$(194,800)	4.3%
Net Financing Uses	\$34,704,579	\$45,959,045	\$46,320,232	\$361,187	0.8%
Total Revenue	\$33,959,803	\$36,668,577	\$38,505,900	\$1,837,323	5.0%
Use of Fund Balance	\$744,777	\$9,290,468	\$7,814,332	\$(1,476,136)	(15.9)%
Positions	134.6	133.6	133.6	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$16,928,027	\$19,847,245	\$20,693,000	\$845,755	4.3%
Services & Supplies	\$13,156,171	\$16,056,200	\$16,901,132	\$844,932	5.3%
Other Charges	\$1,284,947	\$4,106,000	\$3,002,200	\$(1,103,800)	(26.9)%
Land	\$78,053	\$999,200	\$375,000	\$(624,200)	(62.5)%
Improvements	\$3,301,236	\$5,040,500	\$5,424,900	\$384,400	7.6%
Equipment	\$19,926	\$93,000	\$48,500	\$(44,500)	(47.8)%
Intrafund Charges	\$12,132,277	\$4,344,500	\$4,597,900	\$253,400	5.8%
Total Expenditures / Appropriations	\$46,900,636	\$50,486,645	\$51,042,632	\$555,987	1.1%
Intrafund Reimbursements Between Programs	\$(3,745,524)	\$(4,344,500)	\$(4,597,900)	\$(253,400)	5.8%
Other Reimbursements	\$(8,450,533)	\$(183,100)	\$(124,500)	\$58,600	(32.0)%
Total Reimbursements	\$(12,196,057)	\$(4,527,600)	\$(4,722,400)	\$(194,800)	4.3%
Net Financing Uses	\$34,704,579	\$45,959,045	\$46,320,232	\$361,187	0.8%
Revenue					
Taxes	\$7,674,884	\$7,339,900	\$7,973,400	\$633,500	8.6%
Fines, Forfeitures & Penalties	\$2,315	\$1,700	\$1,700	—	—%
Revenue from Use Of Money & Property	\$124,204	\$80,000	\$80,000	—	—%
Intergovernmental Revenues	\$957,234	\$3,092,645	\$2,531,800	\$(560,845)	(18.1)%
Charges for Services	\$24,893,117	\$26,074,332	\$27,914,000	\$1,839,668	7.1%
Miscellaneous Revenues	\$308,049	\$80,000	\$5,000	\$(75,000)	(93.8)%
Total Revenue	\$33,959,803	\$36,668,577	\$38,505,900	\$1,837,323	5.0%
Use of Fund Balance	\$744,777	\$9,290,468	\$7,814,332	\$(1,476,136)	(15.9)%
Positions	134.6	133.6	133.6	—	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$8,167,235	\$6,730,988	\$(1,436,247)	(17.6)%
Reserve Release	\$1,147,951	\$1,083,344	\$(64,607)	(5.6)%
Provision for Reserve	\$(24,718)	—	\$24,718	(100.0)%
Use of Fund Balance	\$9,290,468	\$7,814,332	\$(1,476,136)	(15.9)%

Summary of Changes

The Recommended Budget reflects a \$555,987 (1.1%) increase in total appropriations, \$194,800 (4.3%) increase in reimbursements, \$1,837,323 (5.0%) increase in revenues, and \$1,476,136 (15.9%) decrease in use of fund balance from the prior year Adopted Budget.

The net increase in total appropriations is due to:

- Increases in negotiated labor agreements.
- An increase in allocated costs from the Department of Personnel Services and Department of Technology.
- An increase in Water Resources Administration reimbursable costs.
- A decrease from Home Elevation Project delays and to DWR's portion of the County Wide Cost Plan allocation.
- A decrease to Capital Project Improvements primarily due to the anticipated completion of the land acquisition and demolition of property at 6550 Dry Creek Road (Clear site by October 2023).
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to higher costs in the Water Resources Administration budget, which results in increased reimbursement from Stormwater Utility.

The net increase in revenues is due to:

- An increase from Community Facilities bond funding for the Capital Improvement project - D49 Metro Air Park station phase 2 improvements project.
- An increase due to a conservative 5% increase of Secured Property Tax revenue.
- An increase due to higher administrative reimbursable costs, which results in increased revenue from the Water Enterprise.
- An increase of internal labor charges to Zone 11 and other County agencies.
- An increase due to a 0.5% increase to SWU Fees collected from customers, calculated per historical actuals and the steady rate of customer growth.
- A decrease primarily from FEMA for Home Elevation grants, which is due to delays in home elevation projects.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

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

- Water Resources reserve has decreased \$1,083,344.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Stormwater Utility - Unincorporated Area	178,700	—	178,700	—	—
Water Resources Administration	161,400	—	161,400	—	—

Stormwater Utility - Unincorporated Area

Program Overview

Stormwater Utility (SWU) – Unincorporated Area was formed on July 1, 1995, for the purpose of minimizing flood damage to private and public properties in the urban and urbanizing areas of the unincorporated portion of Sacramento County. The program is funded with SWU fees, ad valorem tax proceeds, interest income, and various other revenues. Functions performed by the SWU include managing flood preparedness activities including planning, public information, and sandbag storage and distribution; designing and monitoring the construction of major and minor remedial flood control and drainage facility improvements that benefit the SWU; maintaining and operating storm drainage and flood control facilities, including channels, ditches, pipelines, basins, pump stations, and levee systems; conducting engineering studies to develop long range strategies and plans to limit potential loss of life and property damage due to flooding; managing the urban Stormwater Quality Program to evaluate the impacts of existing storm water runoff on receiving waters and to reduce the pollutants in urban storm water runoff in the Sacramento County area to the maximum extent practicable in compliance with the State National Pollution Discharge Elimination System permit issued to the County.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$13,473,141	\$15,839,236	\$16,451,000	\$611,764	3.9%
Services & Supplies	\$8,311,843	\$10,088,400	\$10,229,732	\$141,332	1.4%
Other Charges	\$1,179,796	\$3,799,100	\$2,888,300	\$(910,800)	(24.0)%
Land	\$78,053	\$999,200	\$375,000	\$(624,200)	(62.5)%
Improvements	\$3,301,236	\$5,040,500	\$5,424,900	\$384,400	7.6%
Equipment	\$19,926	\$93,000	\$48,500	\$(44,500)	(47.8)%
Intrafund Charges	\$3,745,524	\$4,344,500	\$4,597,900	\$253,400	5.8%
Total Expenditures / Appropriations	\$30,109,518	\$40,203,936	\$40,015,332	\$(188,604)	(0.5)%
Other Reimbursements	\$(63,780)	\$(47,700)	\$(57,000)	\$(9,300)	19.5%
Total Reimbursements	\$(63,780)	\$(47,700)	\$(57,000)	\$(9,300)	19.5%
Net Financing Uses	\$30,045,737	\$40,156,236	\$39,958,332	\$(197,904)	(0.5)%
Revenue					
Taxes	\$7,674,884	\$7,339,900	\$7,973,400	\$633,500	8.6%
Fines, Forfeitures & Penalties	\$2,315	\$1,700	\$1,700	—	—%
Revenue from Use Of Money & Property	\$123,000	\$80,000	\$80,000	—	—%
Intergovernmental Revenues	\$933,628	\$3,073,268	\$2,531,800	\$(541,468)	(17.6)%
Charges for Services	\$20,234,366	\$20,290,900	\$21,552,100	\$1,261,200	6.2%
Miscellaneous Revenues	\$308,049	\$80,000	\$5,000	\$(75,000)	(93.8)%
Total Revenue	\$29,276,243	\$30,865,768	\$32,144,000	\$1,278,232	4.1%
Use of Fund Balance	\$769,495	\$9,290,468	\$7,814,332	\$(1,476,136)	(15.9)%
Positions	108.6	107.6	107.6	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$8,142,517	\$6,730,988	\$(1,411,529)	(17.3)%
Reserve Release	\$1,147,951	\$1,083,344	\$(64,607)	(5.6)%
Use of Fund Balance	\$9,290,468	\$7,814,332	\$(1,476,136)	(15.9)%

Summary of Changes

The Recommended Budget reflects a \$188,604 (0.5%) decrease in total appropriations, \$9,300 (19.5%) increase in reimbursements, \$1,278,232 (4.1%) increase in revenues, and \$1,476,136 (15.9%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to:

- A decrease from Home Elevation Project delays.
- A decrease due to Capital Project Improvements primarily due to the anticipated completion of the land acquisition and demolition of property at 6550 Dry Creek Road (Clear site by October 2023).
- An increase in negotiated labor agreements.
- An increase in Water Resources Administration reimbursable costs.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to more Metro Air Park Services Tax transfer requested due to rising groundwater pumping and other maintenance costs.

The increase in revenues is due to:

- An increase from Community Facilities bond funding for the Metro Air Park Station Phase 2 improvements project.
- An increase due to a conservative 5% increase of Secured Property Tax revenue.
- An increase of internal labor charges to Zone 11 and other County agencies.
- An increase due to a 0.5% increase to SWU Fees collected from customers, calculated per historical actuals and the steady rate of customer growth.
- A decrease primarily from FEMA for Home Elevation grants, which is due to delays in home elevation projects.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DWR SWU - Add - Overtime Hours					
	153,000	—	153,000	—	—
Addition of 1,800 hours of overtime for Drainage Planning and Development staff to review an influx of developer project plans. This is funded by an estimated increase in property tax revenue.					
DWR SWU - Add One Heavy Equipment - Class 233					
	25,700	—	25,700	—	—
Addition of equipment class 233 - Trailer for Vibratory Roller Under 20,000 lbs. The total one-time acquisition costs and ongoing rental charges are fully funded by Utility Services Charges/Other.					

Water Resources Administration

Program Overview

Water Resources Administration provides fiscal, accounting, information technology, personnel, safety and administrative support to the Stormwater Utility Program and the Sacramento County Water Agency.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,454,887	\$4,008,009	\$4,242,000	\$233,991	5.8%
Services & Supplies	\$4,844,328	\$5,967,800	\$6,671,400	\$703,600	11.8%
Other Charges	\$105,151	\$306,900	\$113,900	\$(193,000)	(62.9)%
Intrafund Charges	\$8,386,753	—	—	—	—%
Total Expenditures / Appropriations	\$16,791,119	\$10,282,709	\$11,027,300	\$744,591	7.2%
Total Reimbursements between Programs		\$(4,344,500)	\$(4,597,900)	\$(253,400)	5.8%
Other Reimbursements	\$(8,386,753)	\$(135,400)	\$(67,500)	\$67,900	(50.1)%
Total Reimbursements	\$(12,132,277)	\$(4,479,900)	\$(4,665,400)	\$(185,500)	4.1%
Net Financing Uses	\$4,658,842	\$5,802,809	\$6,361,900	\$559,091	9.6%
Revenue					
Revenue from Use Of Money & Property	\$1,204	—	—	—	—%
Intergovernmental Revenues	\$23,605	\$19,377	—	\$(19,377)	(100.0)%
Charges for Services	\$4,658,750	\$5,783,432	\$6,361,900	\$578,468	10.0%
Total Revenue	\$4,683,560	\$5,802,809	\$6,361,900	\$559,091	9.6%
Use of Fund Balance	\$(24,718)	—	—	—	—%
Positions	26.0	26.0	26.0	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$24,718	—	\$(24,718)	(100.0)%
Provision for Reserve	\$(24,718)	—	\$24,718	(100.0)%
Use of Fund Balance	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$744,591 (7.2%) increase in total appropriations, \$185,500 (4.1%) increase in reimbursements, and \$559,091 (9.6%) increase in revenues from the prior year Adopted Budget.

The net increase in total appropriations, reimbursements, and revenues is due to:

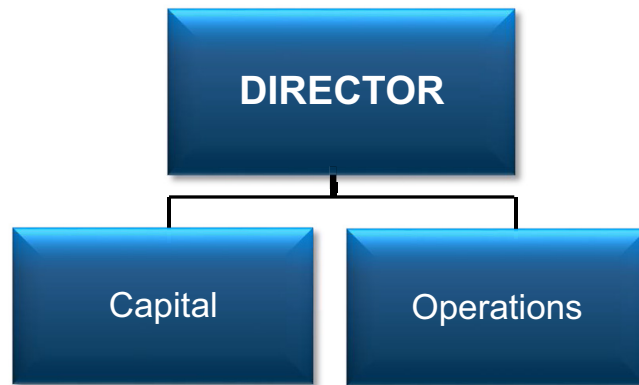
- Increased administrative costs charged to and paid for by other Department of Water Resources and Water Agency programs.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

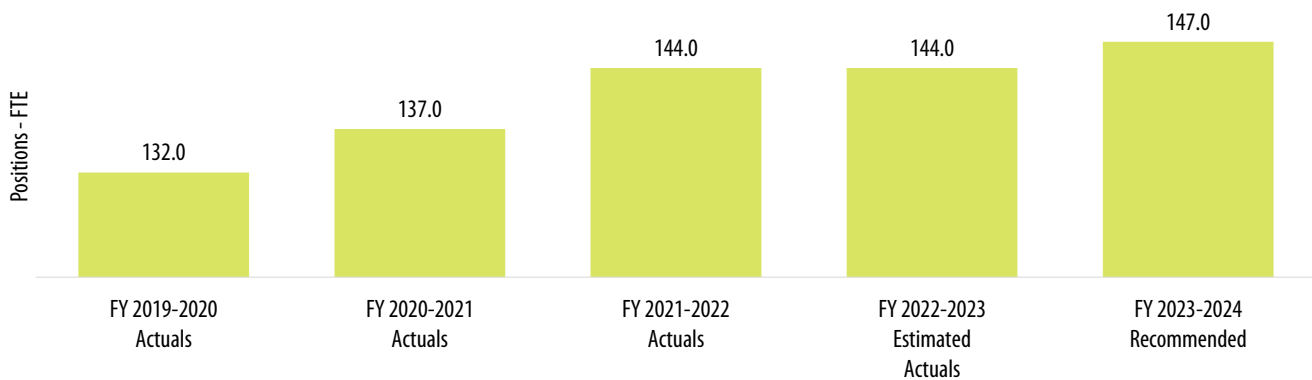
	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DWR - One new DTech embedded staff member					
	161,400	—	161,400	—	—

Add one embedded DTech staff member (Info Tech Business Systems Analyst Lv 2). DWR is requesting a new embedded DTech position to help with use of systems such as Accela, Nexgen, GIS, FileNet, CUBS, 311, SharePoint, and upcoming 365 products. This position is funded by DWR Finance and Administration reimbursement from DWR operating funds. This request is contingent upon approval of a linked growth request in the Department of Technology budget (BU7600000).

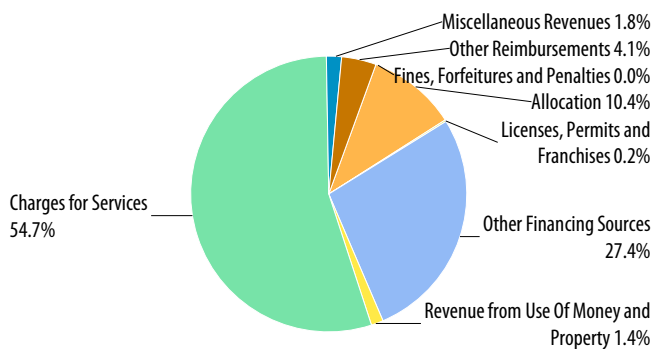
Water Agency Enterprise
Department Structure
Michael L. Peterson, Director



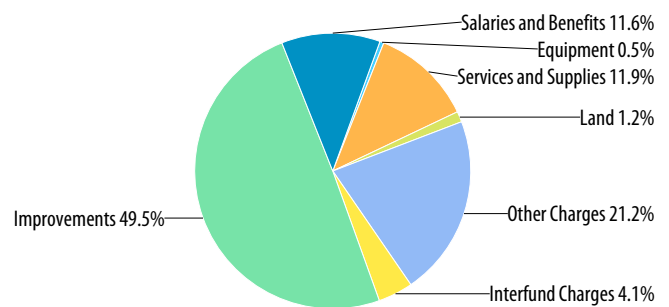
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency (SCWA)** provides a reliable supply of clean, safe water through its various service areas including a conjunctive use program that utilizes a combination of surface water and groundwater sources for nearly 200,000 residents located in urbanized areas of central Sacramento County and in portions of the cities of Rancho Cordova and Elk Grove. Promoting the safe and efficient use of the water system, the SCWA continues to meet increasingly stringent regulatory requirements for drinking water quality and environmental protection in a service area covering a 120+ square mile region. Operating as an enterprise fund, the SCWA Water Supply Division is financially self-supporting with expenses paid for by revenue generated from developer fees and water sales to both commercial and residential customers. SCWA's functions include; planning, developing, operating and maintaining water facilities and infrastructure necessary to treat and deliver water to both retail and wholesale customers.

The SCWA and County have provided staff, administration, and partial funding for the Sacramento Central Groundwater Authority (a Joint Powers Authority), which is responsible for maintaining the long-term sustainable yield of the Central Sacramento County Groundwater Basin; devising and implementing strategies to safeguard groundwater quality; and working collaboratively with other entities in order to promote coordination of water policies and activities throughout the region. In FY 2022-23, SCWA transitioned out of its role of providing staff, administration, and partial funding to the Authority, as the Sacramento Central Groundwater Authority pursued its own staff and administration funded by members and grants.

Water Enterprise includes the following programs:

- Zone 40 Capital Development
- Zone 41 Maintenance and Operations
- Zone 50 Capital Development

Goals

- Provide funding and oversight for the construction of major Water Supply Facilities, and ensure urban development is consistent with approved Water Supply Master Plans, the County General Plan and the County water system improvement standards and construction specifications.
- Maintain sufficient infrastructure including wells, treatment facilities, transmission facilities and distribution facilities to meet water quality and delivery needs.
- Meet or exceed the Water Forum Goals and Water Supply Master Plan goals for efficient water use.

Accomplishments

- Completed construction of the following water supply improvement projects: North Douglas tank pressurization stabilization valves; Lakeside Groundwater Treatment Plant tank and filter recoating; Waterman Water Treatment Plan Rehabilitation; Calvine Meadows Groundwater Treatment Plant pavement repair and sealing; four major new water transmission main pipe projects; Phase 2A Arden Service Area Pipe and Meter Installation Project; Phase 2B Arden Service Area Pipe and Meter Installation Project; Drilled Big Horn Well #7; ten groundwater well rehabilitations; and vibration equipment installation at the Vineyard Surface Water Treatment Facility.

- Completed the following maintenance and operations projects: The flushing program for Mather Housing using a unique technology to better scour the pipelines and greatly reduce water used during the flushing program; and Phase 1 and initiated Phase 2 of the Aquifer Storage and Recovery (ASR) Project.
- Completed development of a Water Supply Portfolio Analysis Tool.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Zone 40 Capital Development	\$46,284,792	\$90,974,293	\$68,029,931	\$(22,944,362)	(25.2)%
Zone 41 Maintenance and Operations	\$55,152,049	\$114,562,838	\$112,076,324	\$(2,486,514)	(2.2)%
Zone 50 Capital Development	\$1,823,965	\$2,598,900	\$2,431,000	\$(167,900)	(6.5)%
Total Expenditures / Appropriations	\$103,260,806	\$208,136,031	\$182,537,255	\$(25,598,776)	(12.3)%
Total Reimbursements	\$(9,939,258)	\$(8,200,000)	\$(7,405,000)	\$795,000	(9.7)%
Net Financing Uses	\$93,321,548	\$199,936,031	\$175,132,255	\$(24,803,776)	(12.4)%
Total Revenue	\$110,989,095	\$131,789,708	\$156,112,557	\$24,322,849	18.5%
Use of Fund Balance	\$(17,667,547)	\$68,146,323	\$19,019,698	\$(49,126,625)	(72.1)%
Positions	144.0	144.0	147.0	3.0	2.1%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$15,518,845	\$19,451,423	\$21,114,007	\$1,662,584	8.5%
Services & Supplies	\$14,185,017	\$19,243,400	\$21,742,258	\$2,498,858	13.0%
Other Charges	\$34,876,920	\$39,477,100	\$38,772,700	\$(704,400)	(1.8)%
Land	\$35,014	\$300,000	\$2,272,000	\$1,972,000	657.3%
Improvements	\$28,425,783	\$119,967,308	\$90,302,290	\$(29,665,018)	(24.7)%
Equipment	\$279,969	\$1,361,400	\$861,500	\$(499,900)	(36.7)%
Interfund Charges	\$9,939,258	\$8,335,400	\$7,472,500	\$(862,900)	(10.4)%
Total Expenditures / Appropriations	\$103,260,806	\$208,136,031	\$182,537,255	\$(25,598,776)	(12.3)%
Other Reimbursements	\$(9,939,258)	\$(8,200,000)	\$(7,405,000)	\$795,000	(9.7)%
Total Reimbursements	\$(9,939,258)	\$(8,200,000)	\$(7,405,000)	\$795,000	(9.7)%
Net Financing Uses	\$93,321,548	\$199,936,031	\$175,132,255	\$(24,803,776)	(12.4)%
Revenue					
Licenses, Permits & Franchises	\$636,113	\$357,200	\$357,200	—	—%
Fines, Forfeitures & Penalties	\$31,357	\$20,400	\$25,000	\$4,600	22.5%
Revenue from Use Of Money & Property	\$1,897,107	\$2,367,900	\$2,561,977	\$194,077	8.2%
Intergovernmental Revenues	\$243,734	\$40,747,508	—	\$(40,747,508)	(100.0)%
Charges for Services	\$103,350,438	\$85,054,200	\$99,925,880	\$14,871,680	17.5%
Miscellaneous Revenues	\$4,828,521	\$3,242,500	\$3,242,500	—	—%
Other Financing Sources	\$1,825	—	\$50,000,000	\$50,000,000	—%
Total Revenue	\$110,989,095	\$131,789,708	\$156,112,557	\$24,322,849	18.5%
Use of Fund Balance	\$(17,667,547)	\$68,146,323	\$19,019,698	\$(49,126,625)	(72.1)%
Positions	144.0	144.0	147.0	3.0	2.1%

Summary of Changes

The Recommended Budget reflects a \$25,598,776 (12.3%) decrease in total appropriations, \$795,000 (9.7%) decrease in reimbursements, \$24,322,849 (18.5%) increase in revenue, and \$49,126,625 (72.1%) decrease in use of fund balance (working capital) from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- Project timeline shifts detailed in the individual program sections.
- An increase in negotiated labor agreements, partially offset by higher anticipated capitalization of labor costs.
- An increase in multiple professional services contracts due to normal operational requirements.

- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net decrease in reimbursements is due to:

- A decrease from the last installment repayment of inter-fund loan to Zone 41.
- An increase in the inter-fund loan from Zone 40 to cover the non-Arden Service Area pipe/meter project Capital Improvement projects in Zone 41.

The net increase in revenues is due to:

- An increase in use of 2022A bond proceeds for the Arden Services Area project.
- An increase in estimated development fee revenues.
- A decrease in the WIFIA reimbursement due to the delaying the loan draw-downs and using the 2022A bonds proceeds to fund the Arden Service Area project.
- A decrease from the purchase of Metro Air Park water rights.

Use of Fund Balance reflects a decrease in working capital.

Position counts have increased by 3.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE recommended net Base decrease.
- 4.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Zone 41 Maintenance and Operations	985,260	—	—	985,260	4.0

Zone 40 Capital Development

Program Overview

Zone 40 Capital Development was created by the Water Agency Board of Directors on May 14, 1985 pursuant to Resolution No. 663 to fund the planning, design, and construction of major water supply facilities that benefit the Zone. Zone 40 revenue is provided from water development fees collected at the time of development and from Special User Fees included in bi-monthly water customer utility charges.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,515,515	\$2,144,961	\$2,568,571	\$423,610	19.7%
Services & Supplies	\$598,691	\$1,718,800	\$1,046,970	\$(671,830)	(39.1)%
Other Charges	\$24,182,125	\$26,488,400	\$25,549,700	\$(938,700)	(3.5)%
Land	\$35,014	\$300,000	\$2,272,000	\$1,972,000	657.3%
Improvements	\$10,623,389	\$53,302,132	\$29,167,690	\$(24,134,442)	(45.3)%
Equipment	—	\$20,000	\$20,000	—	—%
Interfund Charges	\$9,330,058	\$7,000,000	\$7,405,000	\$405,000	5.8%
Total Expenditures / Appropriations	\$46,284,792	\$90,974,293	\$68,029,931	\$(22,944,362)	(25.2)%
Other Reimbursements	\$(609,200)	\$(8,200,000)	—	\$8,200,000	(100.0)%
Total Reimbursements	\$(609,200)	\$(8,200,000)	—	\$8,200,000	(100.0)%
Net Financing Uses	\$45,675,592	\$82,774,293	\$68,029,931	\$(14,744,362)	(17.8)%
Revenue					
Licenses, Permits & Franchises	\$3,305	—	—	—	—%
Fines, Forfeitures & Penalties	\$31,357	\$20,400	\$25,000	\$4,600	22.5%
Revenue from Use Of Money & Property	\$1,730,961	\$1,524,600	\$1,241,977	\$(282,623)	(18.5)%
Intergovernmental Revenues	\$9,015	\$739,844	—	\$(739,844)	(100.0)%
Charges for Services	\$65,647,634	\$45,203,100	\$55,982,800	\$10,779,700	23.8%
Miscellaneous Revenues	\$2,000,981	\$1,898,000	\$1,898,000	—	—%
Other Financing Sources	\$1,825	—	—	—	—%
Total Revenue	\$69,425,078	\$49,385,944	\$59,147,777	\$9,761,833	19.8%
Use of Fund Balance	\$(23,749,487)	\$33,388,349	\$8,882,154	\$(24,506,195)	(73.4)%
Positions	25.0	25.0	28.0	3.0	12.0%

Summary of Changes

The Recommended Budget reflects a \$22,944,362 (25.2%) decrease in total appropriations, \$8,200,000 (100.0%) decrease in reimbursements, \$9,761,833 (19.8%) increase in revenues, and \$24,506,195 (73.4%) decrease in use of working capital from the Approved Recommended Budget.

The net increase in total appropriations is due to:

- Increased costs related to the Laguna Tank and Boosters/New Recycled Water Phase 2, Big Horn Groundwater Treatment Plant Phase 2 – Elk Grove Auto Mall Well, and the Seismic Retrofit of Mather Housing.
- Decreased costs due to project delays for the Franklin Boulevard Water Treatment Storage and Booster Pump Facility Phase 1 Project, the Poppy Ridge Treatment Plant Project, the North Service Area Terminal Tank and Booster Station Phase 1 Project, and the Aquifer Storage and Recovery (ASR) Pilot Wells on Vineyard Surface Water Treatment Plant project.
- A decrease in anticipated Engineering Services costs for the ASR Well Study Phase 2 due to phase progression.

The decrease in reimbursements is due to a decrease from the last installment repayment of inter-fund loan to Zone 41.

The net increase in revenues is due to:

- An increase in estimated development fees (cash and credit).
- A decrease in grant funding anticipated to receive in FY 2022-23 for the Power Inn Road – Calvine to Geneva Pointe Transmission Main Capital Project.
- A decrease in interest income due to expected higher capital spending which will result in a decrease in cash receipts.

Use of Fund Balance reflects a decrease in working capital.

Zone 41 Maintenance and Operations

Program Overview

Zone 41 Maintenance and Operations was created by the Water Agency Board of Directors on June 13, 2000 pursuant to Resolution WA-2397, and constituted a reorganization of the Sacramento County Water Maintenance District. Zone 41 funds the operation and maintenance of a public drinking water system that includes water production, treatment, storage and distribution facilities, pursuant to permits issued by the California Department of Health Services. Revenue to fund Zone 41 activities is provided by utility charges, connection permit fees, construction water permits, and grants-all of which fund Water Supply Capital Facilities Design and Water Supply Facilities Operations and Administration.

Zone 41 also provides wholesale water supply to the Elk Grove Water Service pursuant to the First Amended And Restated Master Water Agreement Between Sacramento County Water Agency And Florin Resources Conservation District/Elk Grove Water Service, June 28, 2002.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$14,003,329	\$17,306,462	\$18,545,436	\$1,238,974	7.2%
Services & Supplies	\$13,586,296	\$17,483,000	\$20,653,688	\$3,170,688	18.1%
Other Charges	\$10,672,962	\$12,966,800	\$13,201,100	\$234,300	1.8%
Improvements	\$16,609,493	\$65,465,176	\$58,834,600	\$(6,630,576)	(10.1)%
Equipment	\$279,969	\$1,341,400	\$841,500	\$(499,900)	(37.3)%
Total Expenditures / Appropriations	\$55,152,049	\$114,562,838	\$112,076,324	\$(2,486,514)	(2.2)%
Other Reimbursements	\$(8,130,058)	—	\$(7,405,000)	\$(7,405,000)	—%
Total Reimbursements	\$(8,130,058)	—	\$(7,405,000)	\$(7,405,000)	—%
Net Financing Uses	\$47,021,991	\$114,562,838	\$104,671,324	\$(9,891,514)	(8.6)%
Revenue					
Licenses, Permits & Franchises	\$632,808	\$357,200	\$357,200	—	—%
Revenue from Use Of Money & Property	\$160,669	\$838,300	\$1,315,000	\$476,700	56.9%
Intergovernmental Revenues	\$234,719	\$40,007,664	—	\$(40,007,664)	(100.0)%
Charges for Services	\$37,242,542	\$38,621,100	\$40,863,080	\$2,241,980	5.8%
Miscellaneous Revenues	\$2,827,540	\$1,344,500	\$1,344,500	—	—%
Other Financing Sources	—	—	\$50,000,000	\$50,000,000	—%
Total Revenue	\$41,098,278	\$81,168,764	\$93,879,780	\$12,711,016	15.7%
Use of Fund Balance	\$5,923,713	\$33,394,074	\$10,791,544	\$(22,602,530)	(67.7)%
Positions	119.0	119.0	119.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$2,486,514 (2.2%) decrease in total appropriations, \$7,405,000 (new) increase in reimbursements, \$12,711,016 (15.7%) increase in revenue, and \$22,602,530 (67.7%) decrease in use of fund balance (working capital) from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- A decrease in capital costs for phase progression of the Arden Service Area Pipe/Meter Project.
- A one-time purchase of vehicles in the prior year.
- An increase in salaries and benefits resulting from negotiated labor agreements, partially offset by the deletion of 1.0 FTE Office Assistant position.
- Increases in multiple professional services contracts due to normal operational requirements.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to an increase in the inter-fund loan from Zone 40 to cover the non-Arden Service Area pipe/meter project.

The net increase in revenues is primarily due to:

- An increase in use of 2022A bond proceeds for the Arden Services Area project.
- An increase in estimated development fees (cash and credit).
- An increase in estimated interest income in related to the 2022A Bond in Restricted cash account.
- A decrease in the WIFIA reimbursement due to the delaying the loan draw-downs and using the 2022A bonds proceeds to fund the Arden Service Area project.

Use of Fund Balance reflects a decrease in working capital.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DWR - Add - 1.0 FTE - Senior Water Treatment Operator - Zone 41 Operations					
	147,342	—	—	147,342	1.0
Add 1.0 FTE - Senior Water Treatment Operator for Zone 41 Operations. This position will lead a team to accomplish safe operations, maintenance and repairs of equipment and systems. This position will be operating, inspecting, maintaining, and repairing all equipment associated with water treatment facilities including rebuilding chemical dosing pumps, valves, and well pumps. This position is funded by a conservative account growth of 950 new customers paying water service charges.					
DWR - Add - 1.0 FTE - Water Treatment Plant Manager - Zone 41 Operations					
	207,323	—	—	207,323	1.0
Add 1.0 FTE - Water Treatment Plant Manager for Zone 41 Operations. This position is funded by a conservative account growth of 950 new customers paying water service charges. This position has a wealth of institutional knowledge that will help move projects forward and transition knowledge to the new management and employees.					

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DWR - Add - 1.0 FTE Zone 41- Senior Water Distribution Operator					
	141,190	—	—	141,190	1.0
Add 1.0 FTE - Senior Water Distribution Operator for Zone 41 Operations. This position will lead and assist in repair, operation, and maintenance of the underground pipeline systems. As well as operate equipment used in the performance of assigned duties, load and upload trucks and deal directly with customers regarding their needs and concerns. This position is funded by a conservative account growth of 950 new customers paying water service charges.					
DWR - Add One Heavy Vehicle - Backhoe Loader					
	170,000	—	—	170,000	—
Add one Heavy Vehicle. Funded by a conservative account growth of 950 new customers paying water service charges. The backhoe Loader is needed to provide the agency the means to pick up and load needed construction material at our yards at 10151 Florin Road into dump trucks so they can haul material directly to and from construction sites in the field. This equipment will also serve as an additional Backhoe when the other one is out of service.					
DWR - Add One Light Vehicle					
	98,600	—	—	98,600	—
Add one light fleet vehicle funded by a conservative account growth of 950 new customers paying water service charges. This vehicle is needed for the Water System Operator in the Maintenance & Operations Division to operate and work independently while performing duties at various water facilities and drainage pumping stations. This vehicle will also be used by stand-by crews on-call.					
DWR - Add One Light Vehicle (2)					
	91,000	—	—	91,000	—
Add one light fleet vehicle funded by a conservative account growth of 950 new customers paying water service charges. This vehicle is needed for our Water System Operator in the South Area Operations & Maintenance to operate & work independently while performing duties at various facilities and drain pumping stations.					
DWR - Add - 1.0 FTE Zone 41 Operations - Water System Operator					
	129,805	—	—	129,805	1.0
Add 1.0 FTE - Water System Operator for Zone 41 Operations. This position will be operating, inspecting, maintaining, and repairing all equipment associated with water treatment facilities including rebuilding chemical dosing pumps, valves, and well pumps. As well as loads and unloads chemicals such as hypochlorite, alum, lime, soda ash, filter aids, filter media, polymers, fluoride, and other chemicals and materials used in treatment, coagulation, sedimentation, and filtration processes of water treatment. This position is funded by a conservative account growth of 950 new customers paying water service charges.					

Zone 50 Capital Development

Program Overview

Zone 50 Capital Development was created by the Water Agency Board of Directors on June 1, 2004 pursuant to Resolution WA-2542. Zone 50 encompasses the Metro Air Park Special Planning Area, a commercial and industrial development adjacent to the Sacramento International Airport. Zone 50 funds certain capital facilities required to provide water supply to the Zone, as described in the Zone 50 Water Supply Master Plan adopted on October 25, 2005. Zone 50 revenue is provided from water development fees. Water for the Zone is purchased from the City of Sacramento pursuant to an October 12, 2004 Wheeling Water Service Agreement.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$30	\$41,600	\$41,600	—	—%
Other Charges	\$21,834	\$21,900	\$21,900	—	—%
Improvements	\$1,192,901	\$1,200,000	\$2,300,000	\$1,100,000	91.7%
Interfund Charges	\$609,200	\$1,335,400	\$67,500	\$(1,267,900)	(94.9)%
Total Expenditures / Appropriations	\$1,823,965	\$2,598,900	\$2,431,000	\$(167,900)	(6.5)%
Other Reimbursements	\$(1,200,000)	—	—	—	—%
Total Reimbursements	\$(1,200,000)	—	—	—	—%
Net Financing Uses	\$623,965	\$2,598,900	\$2,431,000	\$(167,900)	(6.5)%
Revenue					
Revenue from Use Of Money & Property	\$5,477	\$5,000	\$5,000	—	—%
Charges for Services	\$460,262	\$1,230,000	\$3,080,000	\$1,850,000	150.4%
Total Revenue	\$465,739	\$1,235,000	\$3,085,000	\$1,850,000	149.8%
Use of Fund Balance	\$158,226	\$1,363,900	\$(654,000)	\$(2,017,900)	(148.0)%

Summary of Changes

The Recommended Budget reflects a \$167,900 (6.5%) decrease in total appropriations, \$1,850,000 (149.8%) increase in revenues, and \$2,017,900 (148.0%) decrease in use of fund balance (working capital) from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- A non-anticipated prior year inter-fund loan for Zone 50 to purchase incremental water capacity from the City of Sacramento.
- An increase from the Metro Air Park Tank and Booster expansion.

The increase in revenues is primarily due to development fee revenues in the Metro Air Park Service Area.

Use of Fund Balance reflects an increase in working capital.

Water Agency Zone 11 - Drainage Infrastructure

Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency Zone 11** is financed by development drainage permit fees and its functions include reviewing drainage studies and improvement plans for compliance with County standards; reviewing grading plans for Federal Emergency Management Agency compliance; financing the construction of major trunk drainage facilities in the urban and urbanizing areas of the unincorporated County and the cities of Citrus Heights, Elk Grove and Rancho Cordova; providing the general public with flood information relevant for their proposed construction projects; and permitting phased construction of facilities to conform to master plans.

Zone 11 includes the following programs:

- Beach Stone Lakes Flood Mitigation
- Zone 11 Drainage Development

Goals

- Develop standards for drainage facilities that protect the public and the environment from flood hazards and water quality impacts.
- Approve drainage studies, conditions of development approval, and improvement plans that conform to County ordinances and improvement standards to protect life, property, and the environment.
- Successfully manage and implement the Zone 11 Fee and Credit Program.

Accomplishments

- Reviewed the West Jackson Highway Master Drainage Plan and Flood Control Study, the Upper Westside Specific Plan Area Drainage Study, and numerous subdivision map and improvement plan level drainage studies.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Beach Stone Lakes Flood Mitigation	\$151,920	\$210,100	\$162,100	\$(48,000)	(22.8)%
Zone 11 Drainage Development	\$15,982,049	\$26,244,900	\$23,444,400	\$(2,800,500)	(10.7)%
Total Expenditures / Appropriations	\$16,133,969	\$26,455,000	\$23,606,500	\$(2,848,500)	(10.8)%
Total Reimbursements	\$(4,000,000)	\$(3,500,000)	\$(4,275,000)	\$(775,000)	22.1%
Net Financing Uses	\$12,133,969	\$22,955,000	\$19,331,500	\$(3,623,500)	(15.8)%
Total Revenue	\$10,158,691	\$12,973,100	\$11,927,300	\$(1,045,800)	(8.1)%
Use of Fund Balance	\$1,975,278	\$9,981,900	\$7,404,200	\$(2,577,700)	(25.8)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,953,387	\$3,348,100	\$3,453,700	\$105,600	3.2%
Other Charges	\$4,414,470	\$12,960,900	\$10,406,200	\$(2,554,700)	(19.7)%
Land	\$599,685	\$790,000	\$750,000	\$(40,000)	(5.1)%
Improvements	\$4,666,427	\$6,356,000	\$4,721,600	\$(1,634,400)	(25.7)%
Interfund Charges	\$4,500,000	\$3,000,000	\$4,275,000	\$1,275,000	42.5%
Total Expenditures / Appropriations	\$16,133,969	\$26,455,000	\$23,606,500	\$(2,848,500)	(10.8)%
Other Reimbursements	\$(4,000,000)	\$(3,500,000)	\$(4,275,000)	\$(775,000)	22.1%
Total Reimbursements	\$(4,000,000)	\$(3,500,000)	\$(4,275,000)	\$(775,000)	22.1%
Net Financing Uses	\$12,133,969	\$22,955,000	\$19,331,500	\$(3,623,500)	(15.8)%
Revenue					
Licenses, Permits & Franchises	\$6,133,463	\$4,873,000	\$4,889,000	\$16,000	0.3%
Revenue from Use Of Money & Property	\$296,580	\$326,200	\$257,100	\$(69,100)	(21.2)%
Intergovernmental Revenues	\$148,963	\$450,000	\$150,000	\$(300,000)	(66.7)%
Charges for Services	\$3,579,685	\$7,323,900	\$6,631,200	\$(692,700)	(9.5)%
Total Revenue	\$10,158,691	\$12,973,100	\$11,927,300	\$(1,045,800)	(8.1)%
Use of Fund Balance	\$1,975,278	\$9,981,900	\$7,404,200	\$(2,577,700)	(25.8)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$7,082,622	\$5,261,600	\$(1,821,022)	(25.7)%
Reserve Release	\$4,350,349	\$4,214,800	\$(135,549)	(3.1)%
Provision for Reserve	\$(1,451,071)	\$(2,072,200)	\$(621,129)	42.8%
Use of Fund Balance	\$9,981,900	\$7,404,200	\$(2,577,700)	(25.8)%

Summary of Changes

The Recommended Budget reflects a \$2,848,500 (10.8%) decrease in total appropriations, \$775,000 (22.1%) increase in reimbursements, \$1,045,800 (8.1%) decrease in revenues, and \$2,577,700 (25.8%) decrease in use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- Decreases in anticipated credits and reimbursements agreements, and Floodplain Management Home Elevation project delays.

- A decrease in anticipated capital costs due to the completion of the Vineyard Springs Basin at Laguna Creek project in Zones 11A & W and less expected costs related to the Elder and Gerber Creek Landscape and Irrigation project in Zones 11N & W.
- Increases in anticipated capital project expenditures, requiring greater loan issuances to Zone 11N and Zone 11W from Zone 11A that will be repaid once the Vineyard Service Area collects development fee revenue in the future.
- Increases in anticipated labor hours primarily in services from other county entities.

The increase in reimbursements is due to an increase in capital project expenditures, requiring greater loan issuance to Zone 11N and Zone 11W from Zone 11A. The loans will be repaid when the Vineyard Service Area collects future development fee revenue.

The decrease in revenues is due to:

- Decreases in anticipated development fee credit revenues which are unpredictable due to the nature of the construction development market.
- A reimbursement from South Recreation Park District no longer being categorized as a revenue.

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

- Fund 315A reserve has decreased \$3,185,800.
- Fund 315X reserve has decreased \$486,900.
- Fund 315W reserve has increased \$1,047,000.
- Fund 315N reserve has increased \$675,700.
- Fund 315B reserve has decreased \$542,100.
- Fund 315C reserve has increased \$349,500.

Beach Stone Lakes Flood Mitigation

Program Overview

Beach Stone Lakes Flood Mitigation: On July 21, 1999 the Board approved creation of a \$2 million Beach Stone Lakes drainage mitigation fund for the Laguna Stonelake subdivision in lieu of requiring flood neutral construction. The mitigation fund can be used for the following flood mitigation measures for residents in the Beach Stone Lakes area: providing flood insurance, flood-proofing of homes, elevation of homes, reimbursement of half of the flood insurance deductible should flood damage occur, and/or construction of a flood control project to reduce flooding. The Sacramento Area Flood Control Agency (SAFCA), as mitigation for their projects, reimburses Fund 314A annually for the cost of the flood insurance.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$151,920	\$210,100	\$162,100	\$(48,000)	(22.8)%
Total Expenditures / Appropriations	\$151,920	\$210,100	\$162,100	\$(48,000)	(22.8)%
Net Financing Uses	\$151,920	\$210,100	\$162,100	\$(48,000)	(22.8)%
Revenue					
Revenue from Use Of Money & Property	\$10,988	\$10,000	\$12,100	\$2,100	21.0%
Intergovernmental Revenues	\$148,963	\$200,000	\$150,000	\$(50,000)	(25.0)%
Total Revenue	\$159,951	\$210,000	\$162,100	\$(47,900)	(22.8)%
Use of Fund Balance	\$(8,032)	\$100	—	\$(100)	(100.0)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$(6,868)	—	\$6,868	(100.0)%
Reserve Release	\$6,968	—	\$(6,968)	(100.0)%
Use of Fund Balance	\$100	—	\$(100)	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$48,000 (22.8%) decrease in total appropriations, \$47,900 (22.8%) decrease in revenues, and \$100 (100.0%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to projected decreases in flood insurance costs.

The decrease in revenues is due to projected decreases in flood insurance costs, resulting in less reimbursement revenues from SAFCA.

Zone 11 Drainage Development

Program Overview

Zone 11 Drainage Development was created to provide funds for the construction of major drainage facilities. Funding for Zone 11 activities is provided from fees collected at the time of development.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,801,467	\$3,138,000	\$3,291,600	\$153,600	4.9%
Other Charges	\$4,414,470	\$12,960,900	\$10,406,200	\$(2,554,700)	(19.7)%
Land	\$599,685	\$790,000	\$750,000	\$(40,000)	(5.1)%
Improvements	\$4,666,427	\$6,356,000	\$4,721,600	\$(1,634,400)	(25.7)%
Interfund Charges	\$4,500,000	\$3,000,000	\$4,275,000	\$1,275,000	42.5%
Total Expenditures / Appropriations	\$15,982,049	\$26,244,900	\$23,444,400	\$(2,800,500)	(10.7)%
Other Reimbursements	\$(4,000,000)	\$(3,500,000)	\$(4,275,000)	\$(775,000)	22.1%
Total Reimbursements	\$(4,000,000)	\$(3,500,000)	\$(4,275,000)	\$(775,000)	22.1%
Net Financing Uses	\$11,982,049	\$22,744,900	\$19,169,400	\$(3,575,500)	(15.7)%
Revenue					
Licenses, Permits & Franchises	\$6,133,463	\$4,873,000	\$4,889,000	\$16,000	0.3%
Revenue from Use Of Money & Property	\$285,592	\$316,200	\$245,000	\$(71,200)	(22.5)%
Intergovernmental Revenues	—	\$250,000	—	\$(250,000)	(100.0)%
Charges for Services	\$3,579,685	\$7,323,900	\$6,631,200	\$(692,700)	(9.5)%
Total Revenue	\$9,998,740	\$12,763,100	\$11,765,200	\$(997,900)	(7.8)%
Use of Fund Balance	\$1,983,309	\$9,981,800	\$7,404,200	\$(2,577,600)	(25.8)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$7,089,490	\$5,261,600	\$(1,827,890)	(25.8)%
Reserve Release	\$4,343,381	\$4,214,800	\$(128,581)	(3.0)%
Provision for Reserve	\$(1,451,071)	\$(2,072,200)	\$(621,129)	42.8%
Use of Fund Balance	\$9,981,800	\$7,404,200	\$(2,577,600)	(25.8)%

Summary of Changes

The Recommended Budget reflects a \$2,800,500 (10.7%) decrease in total appropriations, \$775,000 (22.1%) increase in reimbursements, \$997,900 (7.8%) decrease in revenues, and \$2,577,600 (25.8%) decrease in use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- Decreases in anticipated credits and reimbursement agreements, and Floodplain Management Home Elevation project delays.
- A decrease in anticipated capital costs due to the completion of the Vineyard Springs Basin at Laguna Creek project in Zones 11A & W and less expected costs related to the Elder and Gerber Creek Landscape and Irrigation project in Zones 11N & W.
- Increases in anticipated capital project expenditures, requiring greater loan issuances to Zone 11N and Zone 11W from Zone 11A that will be repaid once the Vineyard Service Area collects development fee revenue in the future.
- An increase in anticipated labor hours primarily in services from other county entities.

The increase in reimbursements is due to an increase in capital project expenditures, requiring greater loan issuance to Zone 11N and Zone 11W from Zone 11A. The loans will be repaid when the Vineyard Service Area collects future development fee revenue.

The decrease in revenues is due to:

- A decrease in anticipated development fee credit revenues, which are unpredictable due to the nature of the construction development market.
- A decrease in miscellaneous intergovernmental revenue primarily due to a mid-year change in the revenue GL coding recognizing a reimbursement from South Recreation Park District to be a credit against project expenditures.

Water Agency Zone 13

Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency Zone 13** Program (Program) funds regional water supply, drainage and flood control studies. It is financed primarily by assessments levied within the unincorporated area of Sacramento County and the cities of Citrus Heights, Elk Grove and Rancho Cordova. Functions of the Program include conducting regional water resources planning activities; providing partial funding for the Water Forum Successor Effort for regional water supply planning activities; providing funding for regional groundwater management efforts; conducting drainage and flood control studies directed toward reducing damage to property and danger to people from flooding; developing and maintaining a countywide natural disaster mitigation plan; and developing and implementing policy related to the protection of the Sacramento-San Joaquin Delta.

Goals

- Provide long range planning in order to ensure an adequate and reliable regional water supply.
- Develop long range plans to address regional drainage and flood control issues.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Zone 13 Water and Drainage Studies	\$3,024,809	\$3,677,715	\$3,179,594	\$(498,121)	(13.5)%
Total Expenditures / Appropriations	\$3,024,809	\$3,677,715	\$3,179,594	\$(498,121)	(13.5)%
Total Reimbursements	\$(500,000)	—	—	—	—%
Net Financing Uses	\$2,524,809	\$3,677,715	\$3,179,594	\$(498,121)	(13.5)%
Total Revenue	\$3,276,689	\$2,689,901	\$2,456,700	\$(233,201)	(8.7)%
Use of Fund Balance	\$(751,880)	\$987,814	\$722,894	\$(264,920)	(26.8)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$2,099,107	\$2,142,515	\$2,115,644	\$(26,871)	(1.3)%
Other Charges	\$925,702	\$1,035,200	\$1,063,950	\$28,750	2.8%
Interfund Charges	—	\$500,000	—	\$(500,000)	(100.0)%
Total Expenditures / Appropriations	\$3,024,809	\$3,677,715	\$3,179,594	\$(498,121)	(13.5)%
Other Reimbursements	\$(500,000)	—	—	—	—%
Total Reimbursements	\$(500,000)	—	—	—	—%
Net Financing Uses	\$2,524,809	\$3,677,715	\$3,179,594	\$(498,121)	(13.5)%
Revenue					
Revenue from Use Of Money & Property	\$6,204	\$6,200	\$6,200	—	—%
Intergovernmental Revenues	\$918,227	\$333,000	\$194,200	\$(138,800)	(41.7)%
Charges for Services	\$2,352,258	\$2,350,701	\$2,256,300	\$(94,401)	(4.0)%
Total Revenue	\$3,276,689	\$2,689,901	\$2,456,700	\$(233,201)	(8.7)%
Use of Fund Balance	\$(751,880)	\$987,814	\$722,894	\$(264,920)	(26.8)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$90,707	\$35,800	\$(54,907)	(60.5)%
Reserve Release	\$897,107	\$687,094	\$(210,013)	(23.4)%
Use of Fund Balance	\$987,814	\$722,894	\$(264,920)	(26.8)%

Summary of Changes

The Recommended Budget reflects a \$498,121 (13.5%) decrease in total appropriations, \$233,201 (8.7%) decrease in revenues, and \$264,920 (26.8%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due primarily to a decrease to the inter-fund loan being repaid back to Zone 11A.

The decrease in revenues is due to:

- A decrease in anticipated direct levy revenues in FY 2023-24.
- A decrease in anticipated State Aid from the Proposition 1 and 68 Groundwater Sustainability Plan Grant running out.

- A decrease in anticipated funding in Federal Aid from Federal Emergency Management Agency (FEMA) for the Cooperative Technical Partner Floodplain Mapping Grant.

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

- Water Agency Zone 13 reserve has decreased \$687,094.



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Agency Structure



Public Safety and Justice Departments provide services and programs throughout the County. The Administrator oversees four departments and also serves as a liaison to the offices of the Sheriff and District Attorney and coordinates with the Office of the Inspector General, Superior Court, Criminal Justice Cabinet, the Law Library, and Community Corrections Partnership.

Public Safety and Justice includes the following departments:

Conflict Criminal Defenders provides the administrative structure and oversight for the assignment and compensation of attorneys, who are assigned to represent clients, and investigators that provide services to attorneys when the Public Defender is unable to provide representation.

Coroner administers and manages Coroner cases within the County. It is the duty of the Sacramento County Coroner's Office to ensure, on behalf of the community, that sudden and unexpected death, or those deaths that occur under violent or suspicious circumstances are thoroughly investigated.

Probation is responsible for the background investigation of offenders and the preparation of social history reports for the Sacramento County Superior Courts. Probation provides clients with the assessment, treatment, supervision and support necessary to prevent re-offending. The Department also manages and maintains a juvenile hall pursuant to the State Welfare and Institutions Code, including a home supervision alternative.

Public Defender is responsible for the provision of the constitutionally guaranteed representation for indigent defendants when in a court of law. This includes persons accused of misdemeanor and felony offenses including homicide and death penalty cases; people in developmentally disabled and mental health proceedings, parents in "failure to provide child support" cases, and juveniles in delinquency cases.

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
001A	6760000	Care In Homes And Inst-Juv Court Wards	\$625,000	\$625,000	\$625,000	—
001A	5510000	Conflict Criminal Defenders	\$11,720,773	\$11,720,773	\$11,220,773	6.0
001A	4522000	Contribution To The Law Library	\$304,556	\$304,556	\$13,856	—
001A	4610000	Coroner	\$11,395,268	\$11,395,268	\$9,659,630	39.0
001A	5040000	Court / County Contribution	\$24,468,756	\$24,468,756	\$24,468,756	—
001A	5020000	Court / Non-Trial Court Operations	\$10,121,922	\$9,371,922	\$9,371,922	—
001A	5050000	Court Paid County Services	\$2,115,450	\$2,115,450	—	—
001A	5520000	Dispute Resolution Program	—	—	—	—
001A	5660000	Grand Jury	\$360,949	\$360,949	\$360,949	—
001A	5750000	Justice Planning, Analytics and Coordination	\$501,751	\$33,605	\$33,605	2.0
001A	5780000	Office of Inspector General	\$186,201	\$186,201	\$186,201	—
001A	6700000	Probation	\$204,233,126	\$100,260,148	\$79,927,678	703.0
001A	6910000	Public Defender	\$61,063,211	\$57,356,619	\$49,565,749	218.0
General Fund Total			\$327,096,963	\$218,199,247	\$185,434,119	968.0
001R	5528000	Dispute Resolution-Restricted Revenues	\$559,641	\$559,641	\$59,641	—
001R	6708000	Probation-Restricted Revenues	\$15,023,784	\$15,023,784	\$5,718,627	—
Non-General Fund Total			\$15,583,425	\$15,583,425	\$5,778,268	—
Grand Total			\$342,680,388	\$233,782,672	\$191,212,387	968.0

Contribution To The Law Library

Budget Unit Functions & Responsibilities

The **Contribution to the Law Library** budget unit provides financing required by state law for the lease costs for the library facility located at 609 9th Street. The Board of Supervisors must provide space for the Public Law Library upon request of the Law Library Board of Trustees. The Law Library Board of Trustees and the County have a Memorandum of Understanding (MOU) wherein the Law Library will finance lease costs for the facility.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Contribution to the Law Library	\$285,428	\$303,783	\$304,556	\$773	0.3%
Total Expenditures / Appropriations	\$285,428	\$303,783	\$304,556	\$773	0.3%
Net Financing Uses	\$285,428	\$303,783	\$304,556	\$773	0.3%
Total Revenue	\$273,600	\$290,700	\$290,700	—	—%
Net County Cost	\$11,828	\$13,083	\$13,856	\$773	5.9%

Budget Unit – Budget by Object

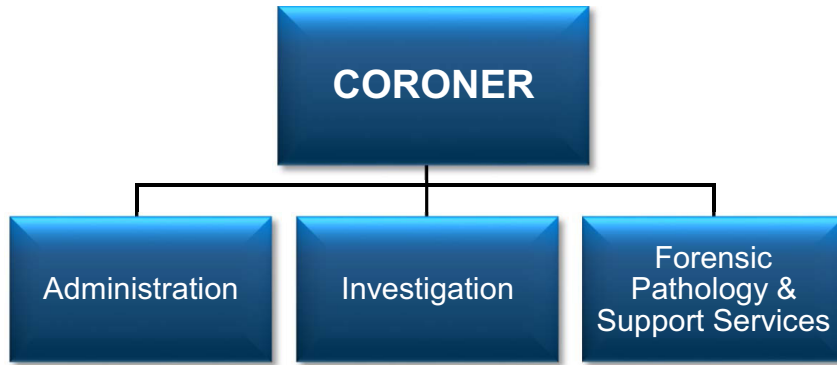
	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$285,428	\$303,783	\$304,523	\$740	0.2%
Intrafund Charges	—	—	\$33	\$33	—%
Total Expenditures / Appropriations	\$285,428	\$303,783	\$304,556	\$773	0.3%
Net Financing Uses	\$285,428	\$303,783	\$304,556	\$773	0.3%
Revenue					
Miscellaneous Revenues	\$273,600	\$290,700	\$290,700	—	—%
Total Revenue	\$273,600	\$290,700	\$290,700	—	—%
Net County Cost	\$11,828	\$13,083	\$13,856	\$773	5.9%

Summary of Changes

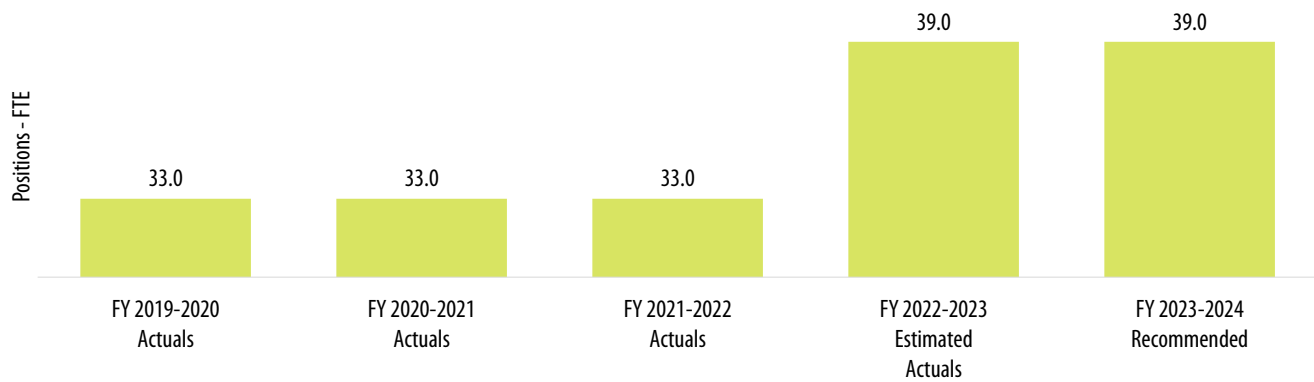
The Recommended Budget reflects a \$773 (0.3%) increase in total appropriations and a \$773 (5.9%) increase in Net County Cost from the prior year Adopted Budget.

The increase in Net County Cost and total appropriations is due to an increase in the lease management fee for facility costs and allocated costs from the Department of Finance, which were not previously included.

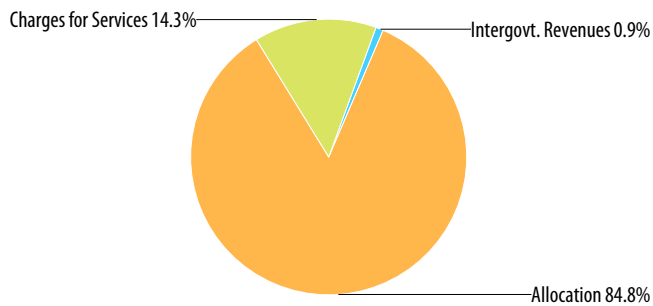
Coroner
Department Structure
Rosa Vega, Coroner



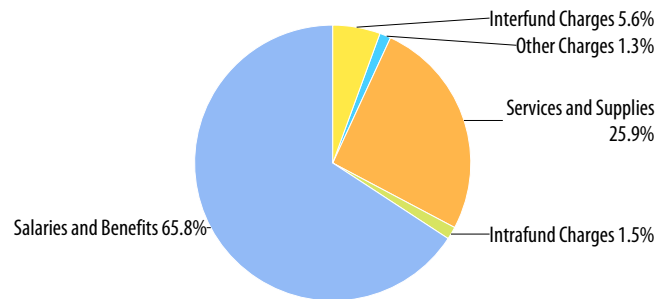
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Coroner** is responsible for serving and protecting the interests of the Sacramento community by determining the circumstances, manner and cause of death in all sudden and unexplained deaths pursuant to California Government Code Section 27491.

The Coroner’s office is also responsible for final disposition of all indigent/abandoned decedents in Sacramento County and for protecting, securing, and returning decedent property to the legal next of kin.

Goals

- Investigate all deaths within Sacramento County as defined by the California Government Code and the Health and Safety Code. The investigative process includes death scene review, body identification, timely notification to the decedent’s next of kin, and a wide range of forensic science examinations and testing.
- Prepare and authorize the issuance of death certificates in a timely manner.
- Dispose of the remains of indigent deceased persons in a humane manner.

Accomplishments

- Referred 36 indigent families to the American River College Funeral Director Program for final arrangements in FY 2021-22.
- Participated in the California Department of Public Health’s Enhanced Forensic Toxicology Program. Screening decedents for drugs at autopsy helps the Coroner identify trends within the County.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Coroner	\$8,193,600	\$10,775,999	\$11,395,268	\$619,269	5.7%
Total Expenditures / Appropriations	\$8,193,600	\$10,775,999	\$11,395,268	\$619,269	5.7%
Total Reimbursements	\$(85,961)	—	—	—	—%
Net Financing Uses	\$8,107,639	\$10,775,999	\$11,395,268	\$619,269	5.7%
Total Revenue	\$1,968,218	\$1,853,141	\$1,735,638	\$(117,503)	(6.3)%
Net County Cost	\$6,139,422	\$8,922,858	\$9,659,630	\$736,772	8.3%
Positions	33.0	39.0	39.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$5,780,208	\$7,438,739	\$7,493,949	\$55,210	0.7%
Services & Supplies	\$2,193,638	\$2,407,151	\$2,950,849	\$543,698	22.6%
Other Charges	\$105,333	\$150,000	\$150,000	—	—%
Interfund Charges	—	\$633,930	\$633,301	\$(629)	(0.1)%
Intrafund Charges	\$114,422	\$146,179	\$167,169	\$20,990	14.4%
Total Expenditures / Appropriations	\$8,193,600	\$10,775,999	\$11,395,268	\$619,269	5.7%
Other Reimbursements	\$(85,961)	—	—	—	—%
Total Reimbursements	\$(85,961)	—	—	—	—%
Net Financing Uses	\$8,107,639	\$10,775,999	\$11,395,268	\$619,269	5.7%
Revenue					
Intergovernmental Revenues	\$149,906	\$265,178	\$103,120	\$(162,058)	(61.1)%
Charges for Services	\$1,818,312	\$1,587,963	\$1,632,518	\$44,555	2.8%
Total Revenue	\$1,968,218	\$1,853,141	\$1,735,638	\$(117,503)	(6.3)%
Net County Cost	\$6,139,422	\$8,922,858	\$9,659,630	\$736,772	8.3%
Positions	33.0	39.0	39.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$619,269 (5.7%) increase in total appropriations, \$117,503 (6.3%) decrease in revenues, and \$736,772 (8.3%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases in negotiated labor agreements, mostly offset by an increase in salary savings resulting from difficulties filling positions.
- Anticipated increases in contracted Forensic Pathologist costs resulting from multiple vacant Forensic Pathologist positions.
- Increases in allocated costs primarily related to the transfer of the Building Debt Service charges back to the Coroner from the Capital Construction Fund.

The net decrease in revenues is primarily due to a decrease in revenue from the California Department of Public Health for enhanced forensic toxicology testing for suspected drug overdose deaths. This multi-year revenue agreement will conclude on August 31, 2023.

Court / County Contribution

Budget Unit Functions & Responsibilities

The **Court/County Contribution** budget unit contains the County payments to the State for trial court operations including Court Operations Maintenance of Effort (MOE), Base Fine and Forfeiture Revenue MOE, and the 50/50 Excess Revenue Split with the State.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
State Payments	\$23,928,802	\$24,468,756	\$24,468,756	—	—%
Total Expenditures / Appropriations	\$23,928,802	\$24,468,756	\$24,468,756	—	—%
Net Financing Uses	\$23,928,802	\$24,468,756	\$24,468,756	—	—%
Net County Cost	\$23,928,802	\$24,468,756	\$24,468,756	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$23,928,802	\$24,468,756	\$24,468,756	—	—%
Total Expenditures / Appropriations	\$23,928,802	\$24,468,756	\$24,468,756	—	—%
Net Financing Uses	\$23,928,802	\$24,468,756	\$24,468,756	—	—%
Net County Cost	\$23,928,802	\$24,468,756	\$24,468,756	—	—%

Summary of Changes

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

Court / Non-Trial Court Operations

Budget Unit Functions & Responsibilities

The **Court/Non-Trial Court Operations** budget unit contains court-related services that were formerly included in the budget submitted by the Superior and Municipal Court (Budget Unit 5200000). The services do not fall within the parameters of Court Operations, as defined in California Rules of Court, Rule 10.810. With the passage of Assembly Bill 233 (The Lockyer-Isenberg Trial Court Funding Act of 1997), these services are no longer funded in the Court Operations budget unit (Fund 003). This budget unit was created to provide a means of funding these court-related services through the General Fund, as required by statute if the programs are continued. Services reflected in this budget unit include costs for Court staff to support collection activities on court-ordered payments, County Facilities Payment (CFP) after the transfer of a court facility to the Administrative Office of Courts, which is partially offset by reimbursements from Court Construction Fund penalty assessments, Medical Service charges for the county share of non-Rule 810 psychiatric evaluations, and staff costs for the District Attorney Traffic Unit to assist in early resolution of traffic cases.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Law and Justice	\$9,873,369	\$10,058,327	\$10,121,922	\$63,595	0.6%
Total Expenditures / Appropriations	\$9,873,369	\$10,058,327	\$10,121,922	\$63,595	0.6%
Total Reimbursements	\$(545,847)	\$(650,000)	\$(750,000)	\$(100,000)	15.4%
Net Financing Uses	\$9,327,522	\$9,408,327	\$9,371,922	\$(36,405)	(0.4)%
Net County Cost	\$9,327,522	\$9,408,327	\$9,371,922	\$(36,405)	(0.4)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$986,676	\$1,167,286	\$1,229,105	\$61,819	5.3%
Other Charges	\$5,882,813	\$5,882,813	\$5,882,813	—	—%
Interfund Charges	\$2,344,056	\$2,348,403	\$2,350,179	\$1,776	0.1%
Intrafund Charges	\$659,825	\$659,825	\$659,825	—	—%
Total Expenditures / Appropriations	\$9,873,369	\$10,058,327	\$10,121,922	\$63,595	0.6%
Other Reimbursements	\$(545,847)	\$(650,000)	\$(750,000)	\$(100,000)	15.4%
Total Reimbursements	\$(545,847)	\$(650,000)	\$(750,000)	\$(100,000)	15.4%
Net Financing Uses	\$9,327,522	\$9,408,327	\$9,371,922	\$(36,405)	(0.4)%
Net County Cost	\$9,327,522	\$9,408,327	\$9,371,922	\$(36,405)	(0.4)%

Summary of Changes

The Recommended Budget reflects a \$63,595 (0.6%) increase in total appropriations, \$100,000 (15.4%) increase in reimbursements, and \$36,405 (0.4%) decrease in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to increases in facility use and debt service costs.

The increase in reimbursements is due to higher transfers from the Capital Construction Fund as a result of higher projected penalty assessment fines revenue.

Court Paid County Services

Budget Unit Functions & Responsibilities

The **Court Paid County Services** budget unit centralizes the financial charges between County departments and the Court. The Court reimburses the County on a monthly basis for all agreed upon charges. Court related costs reflected in this budget unit include automation charges for Court usage of the County systems, Court share of General Services charges that are allocated out to County departments and the Court, parking charges from the Department of General Services, and Court share of the administrative services for the Criminal Justice Cabinet.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Court Paid County Services	\$1,740,550	\$2,000,028	\$2,115,450	\$115,422	5.8%
Total Expenditures / Appropriations	\$1,740,550	\$2,000,028	\$2,115,450	\$115,422	5.8%
Net Financing Uses	\$1,740,550	\$2,000,028	\$2,115,450	\$115,422	5.8%
Total Revenue	\$1,740,550	\$2,000,028	\$2,115,450	\$115,422	5.8%
Net County Cost	—	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,712,166	\$1,971,321	\$2,080,641	\$109,320	5.5%
Intrafund Charges	\$28,384	\$28,707	\$34,809	\$6,102	21.3%
Total Expenditures / Appropriations	\$1,740,550	\$2,000,028	\$2,115,450	\$115,422	5.8%
Net Financing Uses	\$1,740,550	\$2,000,028	\$2,115,450	\$115,422	5.8%
Revenue					
Miscellaneous Revenues	\$1,740,550	\$2,000,028	\$2,115,450	\$115,422	5.8%
Total Revenue	\$1,740,550	\$2,000,028	\$2,115,450	\$115,422	5.8%
Net County Cost	—	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$115,422 (5.8%) increase in total appropriations and revenue from the prior year Adopted Budget.

The increase in total appropriations is due primarily to increases in telecommunication, Wide Area Network (WAN), and facility use charges.

The increase in revenue is due to more revenue from the Superior Court and Judicial Council of California to fund the increased appropriations.

Dispute Resolution Program

Budget Unit Functions & Responsibilities

Dispute Resolution provides programs, services, and activities that promote the resolution of disputes outside of the court system. The County established the Dispute Resolution program in 1988 and the program is 100 percent self-supported via revenue generated from an \$8 surcharge on civil court filing fees. The Program is administered by the Office of the County Executive and services are provided through third-party contracts awarded through a competitive process.

Previously, revenues collected were received in an unbudgeted trust fund and budgeted as revenue in this budget unit to be applied towards eligible expenditures. Beginning in Fiscal Year 2022-23, these funds were budgeted in the newly established Dispute Resolution – Restricted Revenue Budget Unit (BU 5528000). Appropriations were also included in the new budget unit to streamline budgeting and reporting.

For Information Only

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Dispute Resolution Program	\$620,040	—	—	—	—%
Total Expenditures / Appropriations	\$620,040	—	—	—	—%
Net Financing Uses	\$620,040	—	—	—	—%
Total Revenue	\$620,040	—	—	—	—%
Net County Cost	—	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$562,540	—	—	—	—%
Intrafund Charges	\$57,500	—	—	—	—%
Total Expenditures / Appropriations	\$620,040	—	—	—	—%
Net Financing Uses	\$620,040	—	—	—	—%
Revenue					
Charges for Services	\$620,040	—	—	—	—%
Total Revenue	\$620,040	—	—	—	—%
Net County Cost	—	—	—	—	—%

Dispute Resolution-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Dispute Resolution – Restricted Revenues** provides programs, services, and activities that promote the resolution of disputes outside of the court system. The County established the Dispute Resolution program (Program) in 1988 and the Program is 100 percent self-supported via revenue generated from an \$8 surcharge on civil court filing fees. The Program is administered by the Office of the County Executive and services are provided through third-party contracts awarded through a competitive process. This budget unit was established in FY 2022-23, when the previous Dispute Resolution trust fund became a budgeted fund.

Goals

- Provide a comprehensive array of dispute resolution options.
- Create an opportunity for early, accessible, comprehensive, and effective methods for resolving disputes.
- Educate the community on the availability of dispute resolution services.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Dispute Resolution	—	\$692,141	\$559,641	\$(132,500)	(19.1)%
Total Expenditures / Appropriations	—	\$692,141	\$559,641	\$(132,500)	(19.1)%
Net Financing Uses	—	\$692,141	\$559,641	\$(132,500)	(19.1)%
Total Revenue	\$148,390	\$543,751	\$500,000	\$(43,751)	(8.0)%
Use of Fund Balance	\$(148,390)	\$148,390	\$59,641	\$(88,749)	(59.8)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	—	\$575,000	\$445,500	\$(129,500)	(22.5)%
Intrafund Charges	—	\$57,500	\$49,500	\$(8,000)	(13.9)%
Appropriation for Contingencies	—	\$59,641	\$64,641	\$5,000	8.4%
Total Expenditures / Appropriations	—	\$692,141	\$559,641	\$(132,500)	(19.1)%
Net Financing Uses	—	\$692,141	\$559,641	\$(132,500)	(19.1)%
Revenue					
Charges for Services	\$148,390	\$543,751	\$500,000	\$(43,751)	(8.0)%
Total Revenue	\$148,390	\$543,751	\$500,000	\$(43,751)	(8.0)%
Use of Fund Balance	\$(148,390)	\$148,390	\$59,641	\$(88,749)	(59.8)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$148,390	\$59,641	\$(88,749)	(59.8)%
Use of Fund Balance	\$148,390	\$59,641	\$(88,749)	(59.8)%

Summary of Changes

The Recommended Budget reflects a \$132,500 (19.1%) decrease in total appropriations, \$43,751 (8.0%) decrease in revenues, and \$88,749 (59.8%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in estimated revenue and fund balance.

The decrease in revenues is projected based on actual revenues in prior years.

Grand Jury

Budget Unit Functions & Responsibilities

State law requires each county to have a **Grand Jury**. In Sacramento County, the Grand Jury is comprised of nineteen members appointed by Superior Court Judges. The Grand Jury is responsible for:

- Investigation of possible misconduct by public officials.
- Investigation of possible illegal transfers of public funds.
- Inquiries into the condition and management of prisons within the County.
- Looking into needs and operations of the County.
- Investigation of indictments.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Grand Jury	\$244,447	\$306,673	\$360,949	\$54,276	17.7%
Total Expenditures / Appropriations	\$244,447	\$306,673	\$360,949	\$54,276	17.7%
Net Financing Uses	\$244,447	\$306,673	\$360,949	\$54,276	17.7%
Net County Cost	\$244,447	\$306,673	\$360,949	\$54,276	17.7%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$244,447	\$306,673	\$360,766	\$54,093	17.6%
Intrafund Charges	—	—	\$183	\$183	—%
Total Expenditures / Appropriations	\$244,447	\$306,673	\$360,949	\$54,276	17.7%
Net Financing Uses	\$244,447	\$306,673	\$360,949	\$54,276	17.7%
Net County Cost	\$244,447	\$306,673	\$360,949	\$54,276	17.7%

Summary of Changes

The Recommended Budget Reflects a \$54,276 (17.7%) increase in total appropriations and Net County Cost from the prior year Adopted Budget.

The increase in appropriations and Net County Cost is largely due to:

- An increase in salary and benefit costs, software, jury fees and mileage, and County allocated costs.
- Recommended growth detailed later in this section.

Summary of Recommended Growth by Program

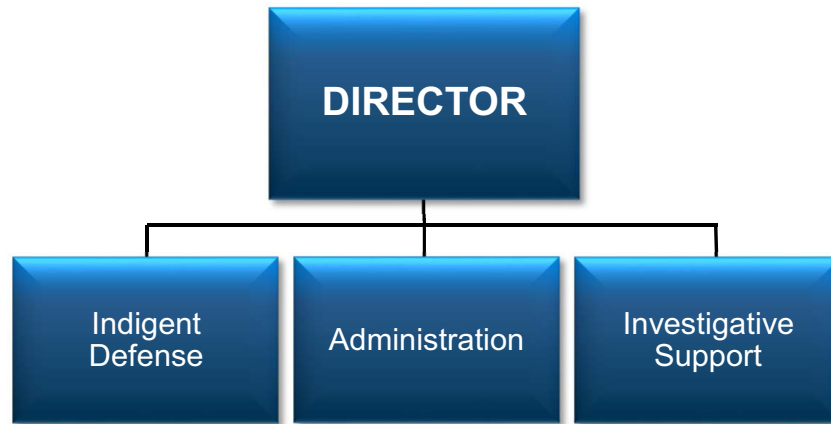
Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Grand Jury	30,123	—	—	30,123	—

Recommended Growth Detail for the Program

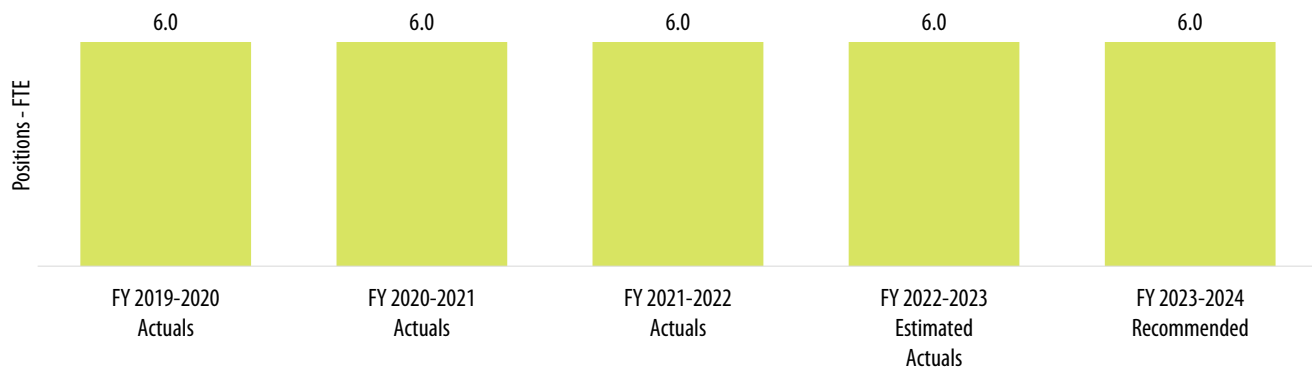
	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Grand Jury - Laptops	30,123	—	—	30,123	—

Funding for replacement of 20 laptops, which will be on a 5-year replacement/upgrade schedule. The laptops that are used by the Grand Jury are over a decade old and cannot be upgraded with necessary applications and security patches.

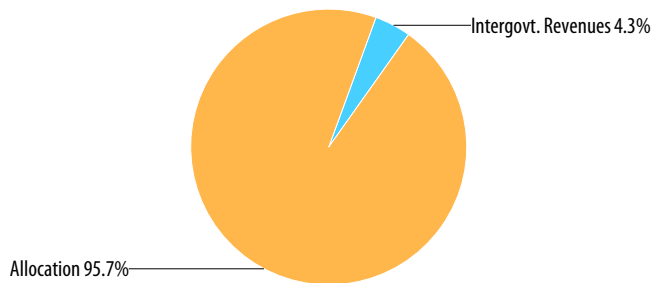
Conflict Criminal Defenders
Department Structure
Theresa Huff, Director



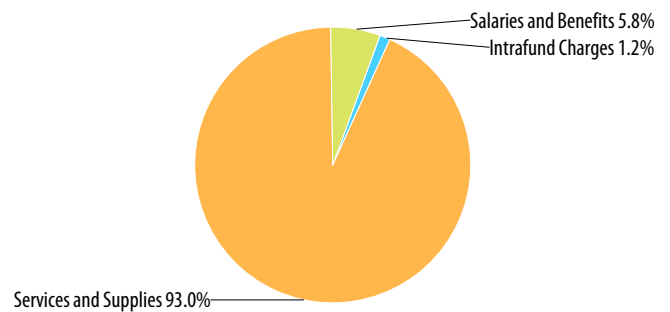
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

Conflict Criminal Defenders includes three primary functions:

- Upon court appointment, provides the administrative structure, support, and oversight for the assignment and compensation of attorneys who have passed the State Bar who are assigned to represent adult defendants and juveniles charged with criminal conduct and without the funds to retain counsel.
- Provides the administrative structure, support, and oversight, for the assignment of and compensation of qualified investigators and other ancillary service providers for attorneys assigned to represent clients in Conflict Criminal Defender (CCD) cases.
- Provides oversight, mentoring and training for attorneys who have passed the State Bar.

Goals

- Provide responsible, timely and appropriate oversight of panel attorneys and panel investigators to ensure effective, client-centered representation of all clients.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Conflict Criminal Defenders	\$11,348,486	\$12,250,652	\$11,720,773	\$(529,879)	(4.3)%
Total Expenditures / Appropriations	\$11,348,486	\$12,250,652	\$11,720,773	\$(529,879)	(4.3)%
Net Financing Uses	\$11,348,486	\$12,250,652	\$11,720,773	\$(529,879)	(4.3)%
Total Revenue	\$1,012,058	\$506,459	\$500,000	\$(6,459)	(1.3)%
Net County Cost	\$10,336,427	\$11,744,193	\$11,220,773	\$(523,420)	(4.5)%
Positions	6.0	6.0	6.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$541,950	\$648,802	\$678,772	\$29,970	4.6%
Services & Supplies	\$10,706,839	\$11,460,965	\$10,896,545	\$(564,420)	(4.9)%
Intrafund Charges	\$99,696	\$140,885	\$145,456	\$4,571	3.2%
Total Expenditures / Appropriations	\$11,348,486	\$12,250,652	\$11,720,773	\$(529,879)	(4.3)%
Net Financing Uses	\$11,348,486	\$12,250,652	\$11,720,773	\$(529,879)	(4.3)%
Revenue					
Intergovernmental Revenues	\$1,013,188	\$506,459	\$500,000	\$(6,459)	(1.3)%
Charges for Services	\$(1,130)	—	—	—	—%
Total Revenue	\$1,012,058	\$506,459	\$500,000	\$(6,459)	(1.3)%
Net County Cost	\$10,336,427	\$11,744,193	\$11,220,773	\$(523,420)	(4.5)%
Positions	6.0	6.0	6.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$529,879 (4.3%) decrease in total appropriations, \$6,459 (1.3%) decrease in revenues, and \$523,420 (4.5%) decrease in Net County Cost from the prior year Adopted Budget.

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

The net decrease in total appropriations is due to:

- An increase negotiated personnel costs for regular staff.
- An increase in cost of living adjustments for contract positions tied to Public Defender’s classifications.
- An increase in allocated costs, primarily resulting from an increase in Liability Insurance costs.
- Decrease of a one-time growth request approved in FY 2022-23 for legal services costs due to the high volume of overload cases from the Public Defender’s Office.
- Recommended growth detailed later in this section.

The decrease in revenues is due to a decrease in one-time American Rescue Plan Act funding for Essential Worker Pay budgeted in Fiscal Year 2022-23.

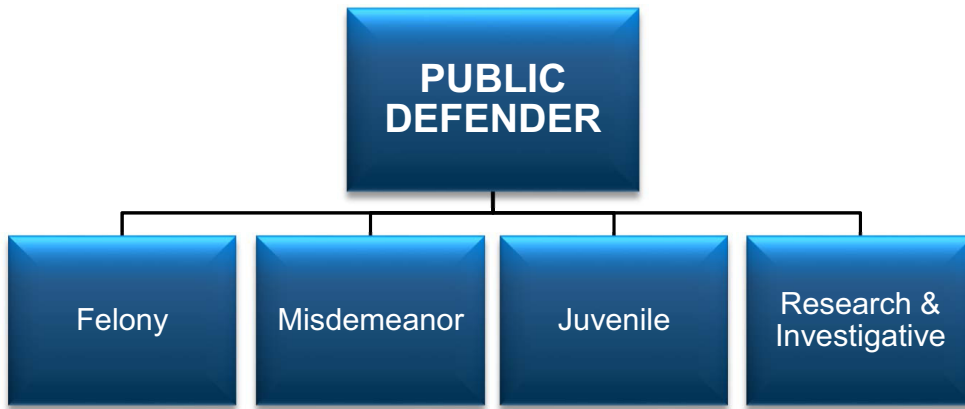
Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Conflict Criminal Defenders	595,400	—	—	595,400	—

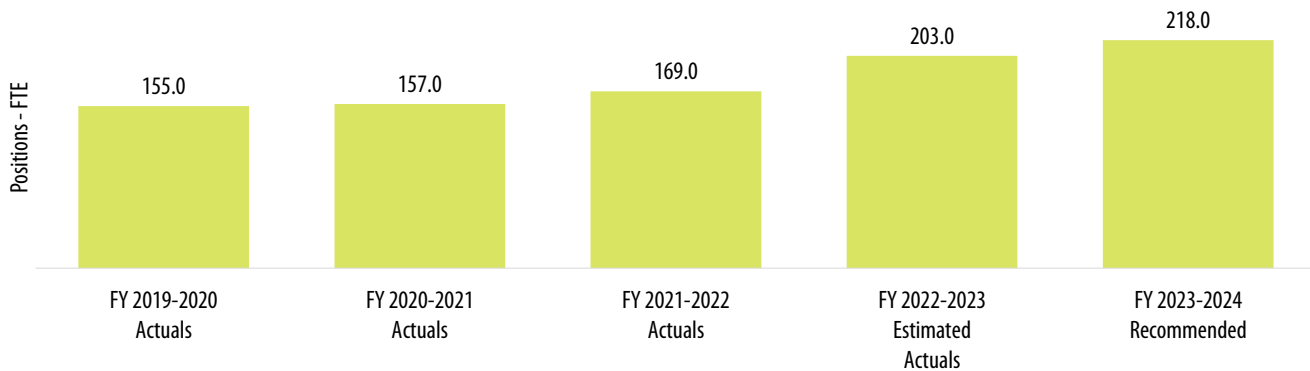
Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
CCD - Mental Health Diversion Program - Attorneys					
	280,800	—	—	280,800	—
<p>Add 1.5 FTE contract attorneys (3,120 hours total at \$90 per hour). The attorneys will appear in the Mental Health Diversion court and work with the Court, Probation Department, service providers and social workers to maintain clients in the Mental Health Diversion program. The Public Defender's Office previously provided these services to clients in CCD until counsel determined it constituted a conflict or an appearance of a conflict and services from the Public Defender's Office ceased. This request aligns with AB 109 priorities 2, 3, 4, and 6.</p>					
CCD - Pretrial Services Program - Attorneys and Paralegals					
	314,600	—	—	314,600	—
<p>Add 1.1 FTE contract attorneys (2 attorneys working a total of 2,340 hours at \$90/hour) and 2.0 FTE contract paralegals (2,080 hours each at \$25/hour). Paralegals will conduct a Pretrial Screener Needs Assessment (PSNA) of clients to assess whether they need mental health services, drug/alcohol services, bus passes or housing prior to being arraigned and to see if clients can qualify to be released on their own recognizance. The needs assessment can also flag clients who will need assistance with making future court appearances and indicate if they can apply for any of the collaborative court programs. Attorneys use the needs assessment as well as Probation Risk Assessment reports in court to argue for their client's pre-trial release. The request aligns with AB 109 priorities 1, 3, 4, and 6.</p>					

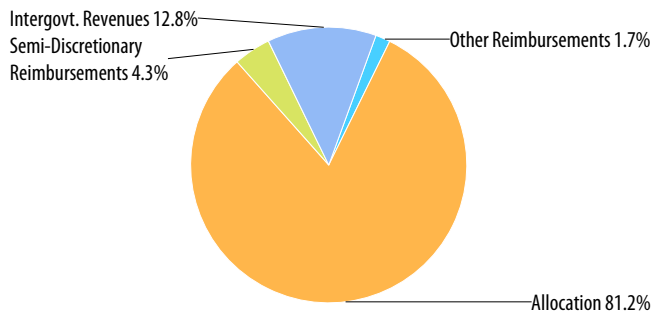
Public Defender
Department Structure
Amanda Benson, Public Defender



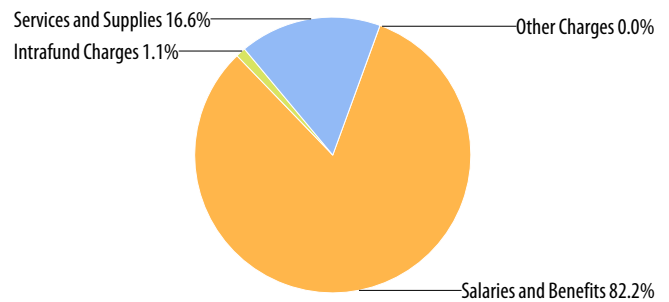
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The Office of the **Public Defender** provides constitutionally mandated legal representation to people accused of committing crimes who cannot afford private counsel. The Public Defender also provides representation in juvenile delinquency proceedings, mental health and developmental disability proceedings, and appropriate family law and probate cases. The Public Defender zealously protects and defends the rights, liberties, and dignity of clients through compassionate and client-centered legal representation of the highest quality, in pursuit of a fair system of justice for all.

Goals

- Identify and measure client service needs and levels of legal representation and strive to provide quality representation in the most cost-effective manner.
- Evaluate and modify operations and staffing structure to better safeguard client speedy trial rights and safely reduce pretrial detention and overall incarceration rates.
- Implement, measure, and evaluate plans that improve awareness, acceptance, and commitment to quality legal representation and cost efficient services department-wide.

Accomplishments

- The Public Defender's Record Clearing team helps people expunge their Sacramento County criminal records, thereby removing barriers to employment, housing, education, social services, and civic participation. This year the Public Defender's Office successfully cleared over 800 criminal records for people in the community.
- The Public Defender's Pretrial Support program is a team of attorneys, law students, social workers, and community intervention workers who advocate for safe pretrial releases and provide supportive services to people with pending charges. This year the Public Defender's Office increased service capacity, assessing the needs of 2,399 people and linking 536 to mental health services, 541 to substance use treatment, and 344 to housing services.
- The Public Defender's Mental Health Diversion program is a team of attorneys, social workers, social worker interns, and service providers who advocate for mental health treatment instead of prosecution for eligible clients. This year more than 200 people received mental health services through this program.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Public Defender	\$41,198,554	\$58,601,062	\$61,063,211	\$2,462,149	4.2%
Total Expenditures / Appropriations	\$41,198,554	\$58,601,062	\$61,063,211	\$2,462,149	4.2%
Total Reimbursements	\$(1,378,405)	\$(1,885,455)	\$(3,706,592)	\$(1,821,137)	96.6%
Net Financing Uses	\$39,820,148	\$56,715,607	\$57,356,619	\$641,012	1.1%
Total Revenue	\$3,932,508	\$11,654,713	\$7,790,870	\$(3,863,843)	(33.2)%
Net County Cost	\$35,887,640	\$45,060,894	\$49,565,749	\$4,504,855	10.0%
Positions	169.0	203.0	218.0	15.0	7.4%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$35,708,296	\$45,757,208	\$50,208,515	\$4,451,307	9.7%
Services & Supplies	\$4,999,322	\$12,282,030	\$10,141,253	\$(2,140,777)	(17.4)%
Other Charges	—	\$14,000	\$14,000	—	—%
Intrafund Charges	\$490,935	\$547,824	\$699,443	\$151,619	27.7%
Total Expenditures / Appropriations	\$41,198,554	\$58,601,062	\$61,063,211	\$2,462,149	4.2%
Semi-Discretionary Reimbursements	\$(889,360)	\$(1,240,143)	\$(2,651,212)	\$(1,411,069)	113.8%
Other Reimbursements	\$(489,045)	\$(645,312)	\$(1,055,380)	\$(410,068)	63.5%
Total Reimbursements	\$(1,378,405)	\$(1,885,455)	\$(3,706,592)	\$(1,821,137)	96.6%
Net Financing Uses	\$39,820,148	\$56,715,607	\$57,356,619	\$641,012	1.1%
Revenue					
Intergovernmental Revenues	\$3,931,669	\$11,654,713	\$7,790,870	\$(3,863,843)	(33.2)%
Charges for Services	\$839	—	—	—	—%
Total Revenue	\$3,932,508	\$11,654,713	\$7,790,870	\$(3,863,843)	(33.2)%
Net County Cost	\$35,887,640	\$45,060,894	\$49,565,749	\$4,504,855	10.0%
Positions	169.0	203.0	218.0	15.0	7.4%

Summary of Changes

The Recommended Budget reflects a \$2,462,149 (4.2%) increase in total appropriations, \$1,821,137 (96.6%) increase in reimbursements, \$3,863,843 (33.2%) decrease in revenues, and \$4,504,855 (10.0%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases in negotiated personnel costs, partially offset by an increase in budgeted salary savings.
- A decrease in grant funded expenditures associated with the Public Defender Pilot Program for post-conviction resentencing and legal representation.
- A decrease in grant funded expenditures associated with the Department of State Hospitals (DSH) Felony Mental Health Diversion program.
- An increase in allocated costs from other departments.
- A decrease in one-time Department of Technology (DTech) labor costs from the previous fiscal year and a decrease in necessary labor hours of embedded DTech staff.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

The increase in reimbursements is due to:

- An increase in Department of State Hospitals (DSH) Mental Health Diversion Medi-cal reimbursements.
- An increase in realignment funding.
- Recommended growth detailed later in this section.

The net decrease in revenues is due to:

- A decrease in DSH Mental Health Diversion grant funding.
- The end of Justice Assistance Grant funding for the Juvenile Trauma Response Court program, which is now being funded with Net County Cost.
- The end of Judicial Council of California grant funding for pretrial support services, which is now being funded with Net County Cost.
- An increase in Public Defender Pilot Program grant funding for post-conviction resentencing and legal representation.
- A reduction in Bureau of Justice Assistance (BJA) Pretrial Support Program funding due to expiration of the grant.

Position counts have increased by 15.0 FTE from the prior year Adopted Budget due to:

- 17.0 FTE total additions in recommended growth requests.
- 2.0 FTE total reductions in recommended reduction scenarios. – 2.0 vacant

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Public Defender	4,187,975	(1,094,122)	—	3,093,853	17.0

Summary of Recommended Reductions by Program

Program	Total Expenditures	Reimbursements	Revenue	Net County Cost	FTE
Public Defender	(248,458)	—	—	(248,458)	(2.0)

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Pub Def - Add 1.0 FTE Criminal Attorney Lv 2 Position/Services and Supplies - Pretrial Support Program Expansion	378,811	—	—	378,811	1.0

Add 1.0 FTE Criminal Attorney level 2 position and \$150,000 in contracted services to support the Mays Consent Decree jail population reduction plan items 16 (Pretrial Support Program) and 27 (Improve connections to services and resources prior to and during jail discharge processes). By increasing staffing and contracted services, the Public Defender Pretrial Support Program will expand screening and services capacity, which will increase the number of people who can be safely released from custody while their cases are pending. The additional staff will also improve connections to services by prioritizing and coordinating day time releases.

This request aligns with the Mays Consent Decree Jail Population Reduction Plan numbers 16, 27 and AB 109 Plan numbers 1, 3, 4, 6, 19.

Pub Def - Add 1.0 FTE Principal Criminal Attorney - Assisted Outpatient Treatment AOT and LPS/Murphy's Conservatorships	305,914	—	—	305,914	1.0
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Add 1.0 FTE Principal Criminal Attorney position and \$15,398 in supplies to provide supervision and support to Assisted Outpatient Treatment (AOT) and LPS/Murphy's Conservatorship unit. Over the past several years, the AOT and LPS/Murphy's Conservatorship caseload has expanded due to an increase in participants and county hospitals. This unit is in need of a dedicated Principal Attorney to train and supervise the unit, as well as manage a caseload. The Principal Attorney will also work with system partners to review Murphy's conservatorship cases to identify defendants who are eligible for diversion or collaborative court programs.

This request aligns with the Mays Consent Decree Jail Population Reduction Plan numbers 8, 20.

Pub Def - Add 10.0 FTE Positions for Court Process Expediting	2,409,128	—	—	2,409,128	10.0
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Add 10.0 FTE positions and associated overhead costs to support the Mays Consent Decree jail population reduction plan number 31 (Committing to partnership with Superior Court for expediting the court process). By increasing the number of attorneys who represent clients at preliminary hearings and trials, 1) criminal cases will resolve more quickly, 2) people will be diverted or released to sheriff's work programs sooner, and 3) people sentenced to state prison will be transferred from the jail to the California Department of Corrections and Rehabilitation (CDCR) more expeditiously. The additional staff will also assist with the workload associated with the expansion of the pretrial support program, collaborative courts, mental health diversion, and expungement as needed. This request includes 2.0 FTE Principal Attorney positions, 8.0 FTE Criminal Attorneys Level 4 positions, and \$153,975 in services and supplies.

This request aligns with the Mays Consent Decree Jail Population Reduction Plan number 31.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
Pub Def - Add 2.0 FTE Positions - Collaborative Courts Expansion					
	352,153	(352,153)	—	—	2.0

Add 2.0 FTE positions and associated overhead costs to support the Mays Consent Decree jail population reduction plan item 23 (Collaborative Courts). The Sacramento County Superior Court operates a variety of collaborative court programs that offer alternatives to incarceration. High caseloads and onerous program applications can cause delays and unnecessary jail stays. The Public Defender needs additional staff to expedite program applications, safely reduce the jail population, and reduce recidivism. This request includes 1.0 FTE Criminal Attorney Level 2 position, 1.0 FTE Human Services Social Worker position, and \$26,293 in services and supplies.

This request aligns with the Mays Consent Decree Jail Population Reduction Plan numbers 23 and AB 109 Plan numbers 2, 3, 4, 6, 19.

This request is funded with AB 109 and linked to a growth request in the 2011 Realignment budget (BU 7440000).

Pub Def - Add 3.0 FTE - Mental Health Diversion Expansion					
	741,969	(741,969)	—	—	3.0

Add 3.0 FTE positions (1.0 FTE Principal Criminal Attorney and 2.0 FTE Criminal Attorneys Level 2) and associated services and supplies costs to support the Mays Consent Decree jail population reduction plan items 22 (Mental Health Diversion) and 27 (Improve connections to services and resources prior to and during jail discharge). Effective January 2023, the mental health diversion law significantly expanded the scope of people who are eligible to have their criminal cases diverted if they comply with a treatment plan. The Public Defender has a mandated duty to file diversion applications for qualifying clients and to manage their cases until they complete their treatment plan, which can take 1-2 years. The Public Defender needs additional staff to comply with this new mandate.

This request aligns with the Mays Consent Decree Jail Population Reduction Plan numbers 22, 27 and AB 109 Plan numbers 2, 3, 4, 6, 19.

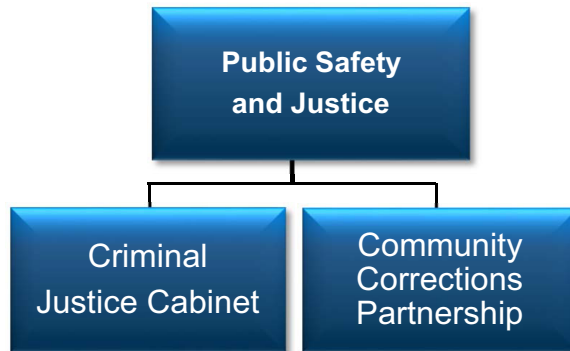
This request is funded with AB 109 and linked to a growth request in the 2011 Realignment budget (BU 7440000).

Recommended Reduction Detail for the Program

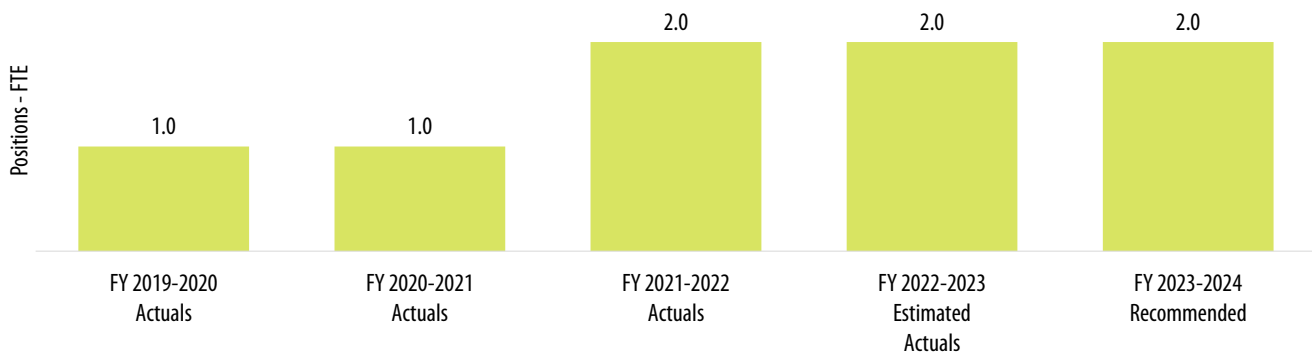
	Total				
	Expenditures	Reimbursements	Revenue	Net County Cost	FTE
Pub Def - Delete 2.0 Human Services Social Workers (LT) positions for pretrial support program					
	(248,458)	—	—	(248,458)	(2.0)

Delete 2.0 FTE Vacant Limited Term Human Services Social Worker positions, \$15,000 in Extra Help costs, and \$25,062 in associated overhead costs due to a loss in categorical funding originally received in October 2019, from the Bureau of Justice Assistance to create a pretrial support program aimed at connecting clients to mental health services. The Public Defender has had difficulty filling the two positions and, therefore, there will be minimal impact on the program. New approaches and needs are being considered for providing these services that will improve and expand the current pretrial and mental health diversion services that are already being provided.

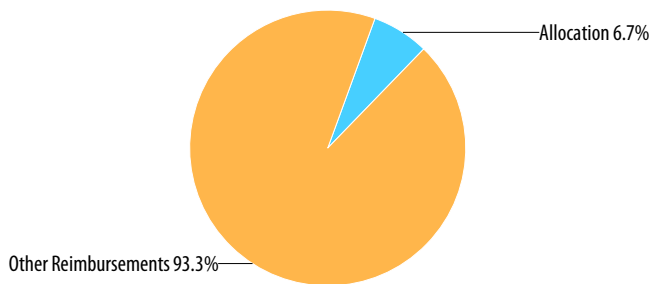
Justice Planning, Analytics and Coordination



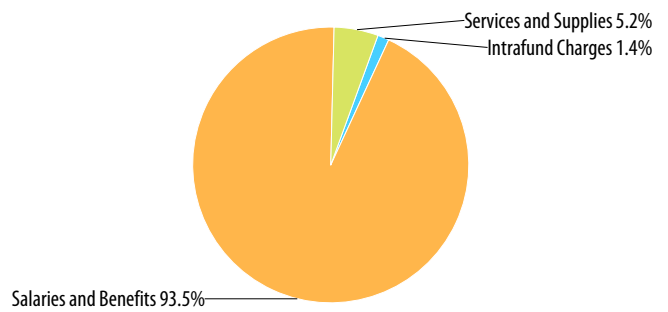
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The Justice Planning, Analytics and Coordination (previously titled Criminal Justice Cabinet) budget unit provides staffing and service support for the Criminal Justice Cabinet and the Community Corrections Partnership. The budget unit is divided into two programs:

- Criminal Justice Cabinet (CJC) – Provides the coordinated leadership necessary to ensure a fair and just criminal justice system and to develop programs and policies that provide an efficient and effective criminal justice system. Members include Judges from the Adult and Juvenile Court, Elected Officials, County Department Heads, City Mayors and Chiefs of Police, and the Superintendent of Schools. The Cabinet and its committees meet to discuss and implement approaches to common issues that arise in the processing of adult and juvenile cases and to develop fresh ideas involving prevention, rehabilitation, alternative sentencing, community involvement, and information technology to provide justice and protect public safety.
- Community Corrections Partnership (CCP) – Responsible for the County’s AB 109 Public Safety Realignment Plan for implementation of activities to address responsibilities for non-violent, non-serious, non-sex offenders shifted from the State to the County. Members include the Chief Probation Officer, District Attorney, Sheriff, Public Defender, Director of Health Services, Deputy County Executive of Social Services, Deputy County Executive of Public Safety and Justice, City of Sacramento Chief of Police, Superior Court Representative, Victim Representative, Employment Representative, Rehabilitation CBO Representative, and Education Representative. The CCP must develop the annual AB 109 Plan update to advise the Board of Supervisors on specific programming needed to implement the provisions of public safety realignment legislation. Staff assigned to this program support the CCP, CCP Advisory Board, and Community Review Commission. The Community Review Commission is designed to improve public transparency and accountability with respect to the Sacramento County Sheriff’s Department and provide greater community interaction and communication with the Office of Inspector General.

Goals

- Implement policies and programs to facilitate an efficient and effective justice system.
- Provide collaborative leadership, planning, and evaluation to develop and make policy recommendations on vital justice system issues.
- Facilitate cooperation, collaboration, and communication necessary to implement cohesive policies and innovative programs that enhance public safety, improve services and outcomes, and reduce crime.

Accomplishments

- With support and input from its Advisory Board (CCPAB), the Community Corrections Partnership completed Sacramento County’s AB 109 Plan 2022 Update; the CCPAB expanded efforts to increase community engagement and outreach, including those with lived experienced with the justice system, to improve future plan updates.
- The Community Review Commission developed recommendations to improve the Sheriff’s Office jail release procedures and responses to calls for service involving individuals experiencing a behavioral health crisis.

- Extensive collaboration with justice partner agencies, including committees, consultants, and workgroups resulted in development of Jail Population Reduction Plans approved by the Board of Supervisors on December 8, 2022, as part of two frameworks established to advance compliance with the Mays Consent Decree.
- The Criminal Justice Cabinet established a team of subject matter experts to examine the Murphy Conservatorship process, identify backlog points in the process, and develop solutions to alleviate backlog issues. During the year their efforts incorporated improvements, Sacramento County reduced the number of Murphy’s Conservatorships overall as well as the number housed in jail pending placement. Efforts concluded in November 2022 with the adoption of process improvements and a new training tool.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Community Corrections Partnership	—	\$213,029	\$224,038	\$11,009	5.2%
Criminal Justice Cabinet	\$238,970	\$267,363	\$277,713	\$10,350	3.9%
Total Expenditures / Appropriations	\$238,970	\$480,392	\$501,751	\$21,359	4.4%
Total Reimbursements	\$(237,834)	\$(472,118)	\$(468,146)	\$3,972	(0.8)%
Net Financing Uses	\$1,136	\$8,274	\$33,605	\$25,331	306.2%
Net County Cost	\$1,136	\$8,274	\$33,605	\$25,331	306.2%
Positions	2.0	2.0	2.0	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$230,208	\$449,375	\$469,043	\$19,668	4.4%
Services & Supplies	\$5,788	\$26,499	\$25,933	\$(566)	(2.1)%
Intrafund Charges	\$2,974	\$4,518	\$6,775	\$2,257	50.0%
Total Expenditures / Appropriations	\$238,970	\$480,392	\$501,751	\$21,359	4.4%
Other Reimbursements	\$(237,834)	\$(472,118)	\$(468,146)	\$3,972	(0.8)%
Total Reimbursements	\$(237,834)	\$(472,118)	\$(468,146)	\$3,972	(0.8)%
Net Financing Uses	\$1,136	\$8,274	\$33,605	\$25,331	306.2%
Net County Cost	\$1,136	\$8,274	\$33,605	\$25,331	306.2%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$21,359 (4.4%) increase in total appropriations, \$3,972 (0.8%) decrease in reimbursements, and \$25,331 (306.2%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to increases in negotiated personnel costs and allocated costs.

The decrease in reimbursements is due to lower cost recovery from the Community Corrections Planning funds, partially offset by an increase in reimbursement from the Criminal Justice Cabinet members.

Community Corrections Partnership

Program Overview

This program provides staffing and service support for several boards and commissions with a public safety and justice focus. Staff support the **Community Corrections Partnership (CCP)**, the collaborative advisory body responsible for developing the AB 109 Plan that advises the Board of Supervisors on programming needs to implement provisions of AB 109 Public Safety Realignment legislation that shifted responsibility for specified lower level offenders from the state prison system to the local county jail and community corrections system. Penal Code Section 1230 specifies membership of the CCP, which is chaired by the Chief Probation Officer. Responsibilities include, but are not limited to, preparing for public meetings of the CCP, providing research, analysis, and coordination needed to guide activities of the CCP and its subgroups and to update and implement the CCP's AB 109 Plan. Staff also support the Community Review Commission (CRC) and its subgroups and produce its annual report to the Board of Supervisors.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	—	\$209,253	\$218,915	\$9,662	4.6%
Services & Supplies	—	\$1,516	\$1,734	\$218	14.4%
Intrafund Charges	—	\$2,260	\$3,389	\$1,129	50.0%
Total Expenditures / Appropriations	—	\$213,029	\$224,038	\$11,009	5.2%
Other Reimbursements	—	\$(211,319)	\$(190,433)	\$20,886	(9.9)%
Total Reimbursements	—	\$(211,319)	\$(190,433)	\$20,886	(9.9)%
Net Financing Uses	—	\$1,710	\$33,605	\$31,895	1,865.2%
Net County Cost	—	\$1,710	\$33,605	\$31,895	1,865.2%
Positions	1.0	1.0	1.0	—	—%

Summary of Changes

The Recommended Budget reflects an \$11,009 (5.2%) increase in total appropriations, \$20,886 (9.9%) decrease in reimbursements, and \$31,895 (1,865.2%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to increases in negotiated personnel costs and allocated costs.

The decrease in reimbursements is due to lower cost recovery from the Community Corrections Planning funds, as staff assigned to this program also support the Community Review Commission.

Criminal Justice Cabinet

Program Overview

This program provides staffing and service support for the **Criminal Justice Cabinet**, the collaborative planning body for the criminal and juvenile justice system in Sacramento County. Responsibilities include, but are not limited to research, analysis, planning and coordination to support system-wide criminal justice initiatives and inform local justice policy and program decisions. The Criminal Justice Cabinet is chaired by the Presiding Judge of the Superior Court and includes representatives of county justice and social service agencies as well as all city law enforcement agencies. The Cabinet provides a forum to share information and coordinate service delivery in the juvenile and criminal justice systems.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$230,208	\$240,122	\$250,128	\$10,006	4.2%
Services & Supplies	\$5,788	\$24,983	\$24,199	\$(784)	(3.1)%
Intrafund Charges	\$2,974	\$2,258	\$3,386	\$1,128	50.0%
Total Expenditures / Appropriations	\$238,970	\$267,363	\$277,713	\$10,350	3.9%
Other Reimbursements	\$(237,834)	\$(260,799)	\$(277,713)	\$(16,914)	6.5%
Total Reimbursements	\$(237,834)	\$(260,799)	\$(277,713)	\$(16,914)	6.5%
Net Financing Uses	\$1,136	\$6,564	—	\$(6,564)	(100.0)%
Net County Cost	\$1,136	\$6,564	—	\$(6,564)	(100.0)%
Positions	1.0	1.0	1.0	—	—%

Summary of Changes

The Recommended Budget reflects a \$10,350 (3.9%) increase in total appropriations, \$16,914 (6.5%) increase in reimbursements, and \$6,564 (100.0%) decrease in Net County Cost from the prior year Adopted Budget.

The change in Net County Cost is due to prior year cost of living adjustments.

The increase in total appropriations is due to increases in negotiated personnel costs and allocated costs.

The increase in reimbursements is due to additional cost recovery from the Criminal Justice Cabinet members to fund the increase in appropriations.

Office of Inspector General

Budget Unit Functions & Responsibilities

The **Office of Inspector General** (OIG) budget unit funds a contract for an Inspector General. The OIG independently monitors defined areas of interest, analyzing trends and recommending ways to strengthen and improve law enforcement services and the citizen complaint and investigations processes. The mission of the OIG is to promote a culture of integrity, accountability, and transparency in order to safeguard and preserve the public trust. The OIG will conduct fact finding, audits, and other inquiries pertaining to administrative or operational matters deemed appropriate by the Board of Supervisors, County Executive, or Sheriff. Upon request, the Inspector General may also accept citizen complaints to be forwarded for investigation; monitor or independently investigate any other matter as requested by the Sheriff or as directed by the Board of Supervisors; interview or re-interview complainants and witnesses to ensure that investigations are fair, unbiased, factually accurate and complete; provide complainants with timely updates on the status of investigations, excluding disclosure of any information that is confidential or legally protected; serve as a conduit to community leaders and the public to explain and clarify procedures and practices and to mitigate and resolve disputes; and advise of any investigation that appears incomplete or otherwise deficient.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Office of Inspector General	\$122,531	\$165,279	\$186,201	\$20,922	12.7%
Total Expenditures / Appropriations	\$122,531	\$165,279	\$186,201	\$20,922	12.7%
Net Financing Uses	\$122,531	\$165,279	\$186,201	\$20,922	12.7%
Net County Cost	\$122,531	\$165,279	\$186,201	\$20,922	12.7%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$119,700	\$162,332	\$183,088	\$20,756	12.8%
Interfund Charges	\$2,831	\$2,947	\$2,944	\$(3)	(0.1)%
Intrafund Charges	—	—	\$169	\$169	—%
Total Expenditures / Appropriations	\$122,531	\$165,279	\$186,201	\$20,922	12.7%
Net Financing Uses	\$122,531	\$165,279	\$186,201	\$20,922	12.7%
Net County Cost	\$122,531	\$165,279	\$186,201	\$20,922	12.7%

Summary of Changes

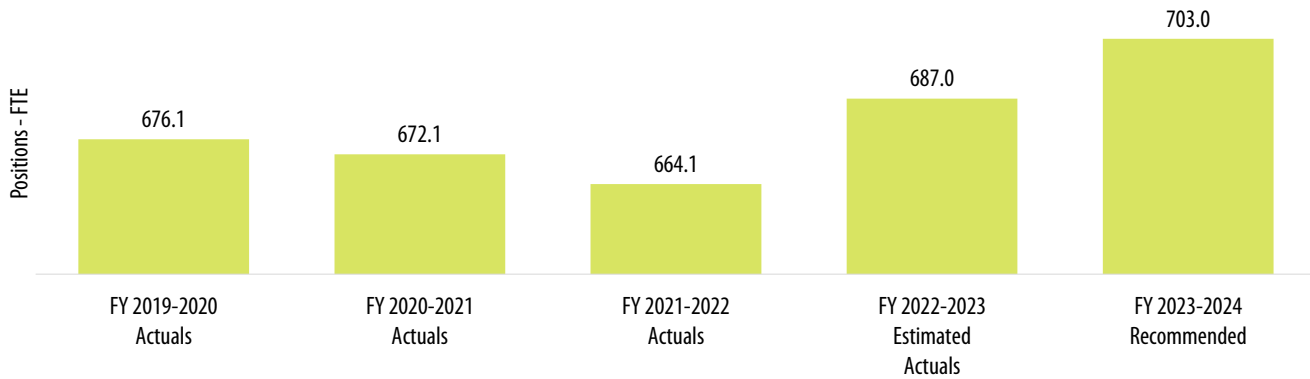
The Recommended Budget reflects a \$20,922 (12.7%) increase in total appropriations and Net County Cost from the prior year Adopted Budget.

The increase in total appropriations and Net County Cost is due to increases in allocated costs and the consultant contract.

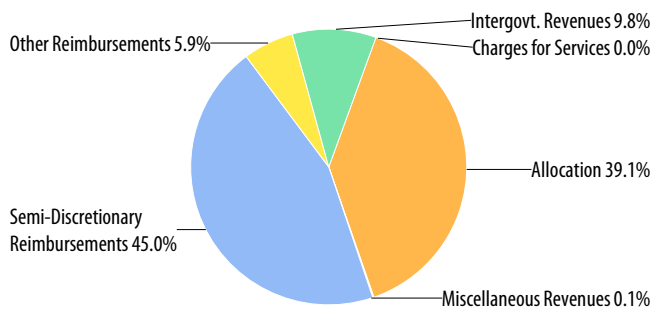
Probation
Department Structure
Marlon Yarber, Chief Probation Officer



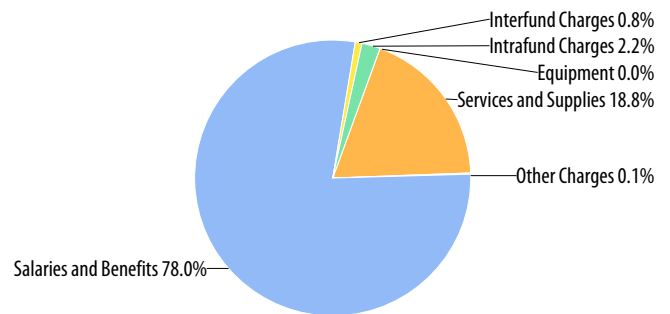
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Probation Department** is a key member of the criminal justice system and receives both its authority and mandates from state law. The Department provides clients with the assessment, treatment, supervision and support necessary to prevent re-offending, resulting in a safer community. The Department's highly-skilled, multi-disciplinary workforce uses innovative strategies to support positive change. The Department includes the following programs:

- Administrative Support and Professional Standards
- Adult Community Corrections and Field Operations
- Adult Court Investigations
- Juvenile Court Services
- Juvenile Field Operations
- Placement
- Youth Detention Facility

Goals

- Expand the Valley Oak Youth Academy (VOYA) program realignment services in the Youth Detention Facility and Juvenile Field community re-entry services, including treatment, pro-social activities as well as vocational, educational and therapeutic programming to youth committed by the Juvenile Court to the secure youth treatment facility as well as those reentering the community.
- Reduce lengths of stay of individuals awaiting court in the county jail by expanding Probation's Pretrial Program, establishing a Mental Health Unit, recalling Probation issued warrants, and adding capacity to Adult Day Reporting Center services.

Accomplishments

- Expanded the VOYA program, supported by Senate Bill 823 Division of Juvenile Justice Realignment in the Youth Detention Facility and Juvenile Field Services, whereby Probation is responsible for care and custody of youth committed to the secure youth treatment facility as well as supervision of youth reentering the community, by order of the Juvenile Court.
- Opened the Jail Diversion Treatment and Resource Center program, which provides court referral, easily accessible, community-based, individualized support services; and linkages for those in need of substance abuse or mental health treatment.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administrative Support and Professional Standards	\$15,353,040	\$18,904,449	\$18,737,123	\$(167,326)	(0.9)%
Adult Community Corrections and Adult Field Operations	\$43,069,910	\$49,569,283	\$54,301,846	\$4,732,563	9.5%
Adult Court Services	\$15,324,778	\$16,069,844	\$17,218,493	\$1,148,649	7.1%
Juvenile Court Services	\$13,249,808	\$15,418,162	\$15,269,203	\$(148,959)	(1.0)%
Juvenile Field Operations	\$18,338,292	\$22,820,812	\$25,154,795	\$2,333,983	10.2%
Placement	\$6,074,479	\$7,025,032	\$7,133,620	\$108,588	1.5%
Youth Detention Facility	\$51,487,296	\$59,175,167	\$66,418,046	\$7,242,879	12.2%
Total Expenditures / Appropriations	\$162,897,603	\$188,982,749	\$204,233,126	\$15,250,377	8.1%
Total Reimbursements	\$(69,673,497)	\$(93,990,395)	\$(103,972,978)	\$(9,982,583)	10.6%
Net Financing Uses	\$93,224,105	\$94,992,354	\$100,260,148	\$5,267,794	5.5%
Total Revenue	\$26,040,020	\$20,905,246	\$20,332,470	\$(572,776)	(2.7)%
Net County Cost	\$67,184,086	\$74,087,108	\$79,927,678	\$5,840,570	7.9%
Positions	664.1	675.6	703.0	27.4	4.1%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$131,092,209	\$146,397,338	\$159,398,971	\$13,001,633	8.9%
Services & Supplies	\$28,760,051	\$36,744,620	\$38,480,343	\$1,735,723	4.7%
Other Charges	—	\$48,521	\$303,332	\$254,811	525.2%
Equipment	\$384,106	\$120,000	\$52,500	\$(67,500)	(56.3)%
Interfund Charges	—	\$1,606,051	\$1,604,888	\$(1,163)	(0.1)%
Intrafund Charges	\$2,661,237	\$4,066,219	\$4,393,092	\$326,873	8.0%
Total Expenditures / Appropriations	\$162,897,603	\$188,982,749	\$204,233,126	\$15,250,377	8.1%
Semi-Discretionary Reimbursements	\$(68,995,092)	\$(85,828,810)	\$(91,834,082)	\$(6,005,272)	7.0%
Other Reimbursements	\$(678,406)	\$(8,161,585)	\$(12,138,896)	\$(3,977,311)	48.7%
Total Reimbursements	\$(69,673,497)	\$(93,990,395)	\$(103,972,978)	\$(9,982,583)	10.6%
Net Financing Uses	\$93,224,105	\$94,992,354	\$100,260,148	\$5,267,794	5.5%
Revenue					
Fines, Forfeitures & Penalties	\$234,838	—	—	—	—%
Intergovernmental Revenues	\$25,266,943	\$20,448,452	\$20,040,322	\$(408,130)	(2.0)%
Charges for Services	\$152,448	\$25,000	\$25,000	—	—%
Miscellaneous Revenues	\$382,690	\$431,794	\$267,148	\$(164,646)	(38.1)%
Other Financing Sources	\$3,100	—	—	—	—%
Total Revenue	\$26,040,020	\$20,905,246	\$20,332,470	\$(572,776)	(2.7)%
Net County Cost	\$67,184,086	\$74,087,108	\$79,927,678	\$5,840,570	7.9%
Positions	664.1	675.6	703.0	27.4	4.1%

Summary of Changes

The Recommended Budget reflects a \$15,250,377 (8.1%) increase in total appropriations, \$9,982,583 (10.6%) increase in reimbursements, \$572,776 (2.7%) decrease in revenues, and \$5,840,570 (7.9%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs.
- Increases in allocated costs.
- Increases in other professional services supporting contracts with community-based organizations.
- A FY 2022-23 mid-year growth request resulting in the addition of 13.0 FTE new positions and deletion of 1.6 FTE vacant positions across multiple program areas.

- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to:

- Increases in 2011 Realignment, including Assembly Bill 109, Juvenile Justice Crime Prevention Act, Youthful Offender Block Grant, Juvenile Reentry Grant, and Juvenile Probation Activities for existing programs and activities.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The decrease in revenues is due to:

- A reduction of American Rescue Plan Act (ARPA) funding for salary premiums.
- Completion of the Youth Programs and Facilities Grant, which was one-time state funding with which Probation made improvements to the Youth Detention Facility field and recreational areas.
- Sunset of the Youth Reinvestment Grant due to completion of the program, for which expenditure appropriations were also reduced in the equivalent amount.
- A decrease in reimbursements to offset a portion of the salary and all overtime costs of the Sacramento County Probation Vice President, whose position is funded by the department.
- Recommended growth is summarized later in this section. Additional detail is provided in the individual program sections.

Position counts have increased by 27.4 FTE from the prior year Adopted Budget due to:

- 11.4 FTE recommended net mid-year increases.
- 16.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Administrative Support and Professional Standards	111,218	(111,218)	—	—	1.0
Adult Community Corrections and Adult Field Operations	1,150,476	—	—	1,150,476	5.0
Adult Court Services	941,084	—	—	941,084	4.0
Juvenile Field Operations	773,724	(860,469)	—	(86,745)	4.0
Youth Detention Facility	322,850	(164,105)	—	158,745	2.0

Administrative Support and Professional Standards

Program Overview

Administrative Support and Professional Standards provides administrative services to and personnel support for operations and activities across all divisions of the Probation Department, including training, information technology, communications, internal affairs, policy and compliance, background investigations, fiscal services, and to the Office of the Chief.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$11,509,049	\$12,488,206	\$13,375,068	\$886,862	7.1%
Services & Supplies	\$3,598,065	\$6,092,156	\$5,105,076	\$(987,080)	(16.2)%
Equipment	\$33,899	\$96,500	\$21,500	\$(75,000)	(77.7)%
Intrafund Charges	\$212,027	\$227,587	\$235,479	\$7,892	3.5%
Total Expenditures / Appropriations	\$15,353,040	\$18,904,449	\$18,737,123	\$(167,326)	(0.9)%
Semi Discretionary Reimbursements	—	\$(1,500,000)	—	\$1,500,000	(100.0)%
Other Reimbursements	\$(2,560)	\$(95,500)	\$(161,218)	\$(65,718)	68.8%
Total Reimbursements	\$(2,560)	\$(1,595,500)	\$(161,218)	\$1,434,282	(89.9)%
Net Financing Uses	\$15,350,480	\$17,308,949	\$18,575,905	\$1,266,956	7.3%
Revenue					
Fines, Forfeitures & Penalties	\$15,500	—	—	—	—%
Intergovernmental Revenues	\$422,151	\$345,056	\$368,456	\$23,400	6.8%
Charges for Services	\$1,260	—	—	—	—%
Miscellaneous Revenues	\$320,872	\$425,794	\$261,148	\$(164,646)	(38.7)%
Total Revenue	\$759,782	\$770,850	\$629,604	\$(141,246)	(18.3)%
Net County Cost	\$14,590,698	\$16,538,099	\$17,946,301	\$1,408,202	8.5%
Positions	55.0	55.0	53.0	(2.0)	(3.6)%

Summary of Changes

The Recommended Budget reflects a \$167,326 (0.9%) decrease in total appropriations, \$1,434,282 (89.9%) decrease in reimbursements, \$141,246 (18.3%) decrease in revenues, and \$1,408,202 (8.5%) increase in Net County Cost from the prior year Adopted Budget.

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

The net decrease in total appropriations is mostly due to:

- Completion of a one-time funded fixed asset purchase for a drug detection device using State Asset Forfeiture funds.

- Reclassification of the Gun Prevention and Reduction program appropriations to the Adult Field Services program.
- Increases from reclassification of facility lease costs to include Administration for the shared Folsom building site.
- Increases in the cost of association membership dues.
- Recommended growth detailed later in this section.

The net decrease in reimbursements is mostly due to:

- Completion of a one-time funded fixed asset purchase for a drug detection device using State Asset Forfeiture funds.
- Reclassification of the Gun Prevention and Reduction program appropriations to the Adult Field Services program.
- Recommended growth detailed later in this section.

The net decrease in revenues is mostly due to:

- Reduction of Vice President and overtime costs of reimbursed Sacramento County Probation Association president’s union time.
- One-time ARPA funds budgeted in FY 2022-23.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
Probation - Expand Valley Oak Youth Academy (VOYA) Program (1)					
	111,218	(111,218)	—	—	1.0

Add 7.0 FTE permanent positions, services, supplies, and equipment to expand the VOYA Program, which provides supervision, therapeutic and reentry services, and administrative support to clients. Positions include 1.0 FTE Supervising Probation Officer, 1.0 FTE Senior Office Assistant, 1.0 FTE Senior Deputy Probation Officer, 2.0 FTE Deputy Probation Officers, 1.0 FTE ASO 2, and 1.0 FTE ASO 1.

This request is funded with Senate Bill (SB) 823 Division of Juvenile Justice (DJJ) Realignment Block Grant funds, resulting in no net county cost.

This request is split between the Youth Detention Facility, Juvenile Field, and Administrative Support and Professional Standards programs in the Probation budget and contingent upon approval of a linked growth request in the Restricted Revenue budget (BU 6708000).

Adult Community Corrections and Adult Field Operations

Program Overview

Adult Community Corrections (ACC) and Adult Field Operations oversee collaborative courts and intervention programs for adults under Probation’s jurisdiction. This program includes three Adult Day Reporting Centers, Adult Reentry Court (formerly Drug Court), Veterans’ Treatment Court, Mental Health Court and Proposition 36. Officers in this program monitor and supervise adults sentenced to terms of traditional probation Mandatory Supervision and Post Release Community Supervision populations. Multi-agency task forces and specialized supervision units apply supervision strategies and rehabilitative programming to effectively address various types of offenders and crimes. Officers use screening, intake and assessment tools to determine treatment needs, provide referral information, monitor progress, and suppress gang-related activities. These units and partnerships supervise individuals whose crimes involve family violence, gangs, interstate compact, sex offenses, firearms and weapons, narcotics, violent crime, DUIs, cyber-related crimes, vehicle thefts, and drug trafficking.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$34,064,978	\$39,237,678	\$42,378,969	\$3,141,291	8.0%
Services & Supplies	\$7,799,941	\$8,729,336	\$10,087,875	\$1,358,539	15.6%
Other Charges	—	—	\$142,198	\$142,198	—%
Equipment	\$4,003	\$17,000	\$19,500	\$2,500	14.7%
Intrafund Charges	\$1,200,989	\$1,585,269	\$1,673,304	\$88,035	5.6%
Total Expenditures / Appropriations	\$43,069,910	\$49,569,283	\$54,301,846	\$4,732,563	9.5%
Semi Discretionary Reimbursements	\$(22,574,498)	\$(31,786,503)	\$(34,525,516)	\$(2,739,013)	8.6%
Other Reimbursements	\$(287,317)	\$(377,834)	\$(451,939)	\$(74,105)	19.6%
Total Reimbursements	\$(22,861,815)	\$(32,164,337)	\$(34,977,455)	\$(2,813,118)	8.7%
Net Financing Uses	\$20,208,095	\$17,404,946	\$19,324,391	\$1,919,445	11.0%
Revenue					
Intergovernmental Revenues	\$10,532,898	\$6,136,049	\$6,610,028	\$473,979	7.7%
Charges for Services	\$80,865	\$25,000	\$25,000	—	—%
Miscellaneous Revenues	\$2,150	—	—	—	—%
Other Financing Sources	\$3,100	—	—	—	—%
Total Revenue	\$10,619,012	\$6,161,049	\$6,635,028	\$473,979	7.7%
Net County Cost	\$9,589,083	\$11,243,897	\$12,689,363	\$1,445,466	12.9%
Positions	169.0	169.0	165.0	(4.0)	(2.4%)

Summary of Changes

The Recommended Budget reflects a \$4,732,563 (9.5%) increase in total appropriations, \$2,813,118 (8.7%) increase in reimbursements, \$473,979 (7.7%) increase in revenues, and \$1,445,466 (12.9%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is mostly due to:

- Increases in salary and benefit costs related to COLAs and longevity pay incentives.
- Intra-fund charges related to allocated costs.
- Recommended growth detailed later in this section.

The increase in reimbursements is mostly due to increases in semi-discretionary 2011 Realignment funding for existing programs and activities (Assembly Bill 109).

The net increase in revenues is mostly due to the reallocation of Senate Bill 678 from Adult Court Services for eligible expenses. The Vehicle Theft Reduction program and Office of Traffic Safety allocations also increased to support current service levels.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
Probation - Mays Consent Decree: Mental Health Unit (1)					
	1,150,476	—	—	1,150,476	5.0

Add 5.0 FTE positions (1.0 FTE armed Supervising Probation Officer and 4.0 FTE armed Deputy Probation Officers); equipment and supplies; two Sport Utility Vehicles; and security services, metal detectors and lockers, to expand mental health caseload capacity, including felony mental health diversion.

This request is in response to the Mays Consent Decree Strategy Plan 2, Items 22 and 23, to expand the Collaborative Courts and create a Mental Health Unit. Although this request is unfunded, it may be supported with Assembly Bill 109, Senate Bill 678, and/or Proposition 172 funds, if available.

Adult Court Services

Program Overview

Adult Court Services conducts pre-sentence investigations on adult offenders, determines their probation eligibility and recommends an appropriate sentence to the Court. The unit is also responsible for providing copies of probation conditions, information regarding treatment providers, and assigning cases to the appropriate caseloads. In addition, court officers act as liaisons to assist the Court. Officers are responsible for conducting assessments on individuals booked into custody and monitoring individuals released to Pretrial by the Superior Court at no cost to clients.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$13,871,543	\$14,442,651	\$15,223,387	\$780,736	5.4%
Services & Supplies	\$1,270,291	\$1,402,093	\$1,718,996	\$316,903	22.6%
Other Charges	—	—	\$53,435	\$53,435	—%
Equipment	\$445	\$3,000	\$5,000	\$2,000	66.7%
Intrafund Charges	\$182,499	\$222,100	\$217,675	\$(4,425)	(2.0)%
Total Expenditures / Appropriations	\$15,324,778	\$16,069,844	\$17,218,493	\$1,148,649	7.1%
Net Financing Uses	\$15,324,778	\$16,069,844	\$17,218,493	\$1,148,649	7.1%
Revenue					
Fines, Forfeitures & Penalties	\$219	—	—	—	—%
Intergovernmental Revenues	\$7,931,365	\$9,550,473	\$9,096,805	\$(453,668)	(4.8)%
Charges for Services	\$70,250	—	—	—	—%
Total Revenue	\$8,001,834	\$9,550,473	\$9,096,805	\$(453,668)	(4.8)%
Net County Cost	\$7,322,944	\$6,519,371	\$8,121,688	\$1,602,317	24.6%
Positions	71.0	71.0	73.0	2.0	2.8%

Summary of Changes

The Recommended Budget reflects a \$1,148,649 (7.1%) increase in total appropriations, \$453,668 (4.8%) decrease in revenues, and \$1,602,317 (24.6%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is mostly due to:

- Increases in salary and benefit costs related to COLAs and longevity pay incentives.
- Recommended growth is detailed later in this section.

The net decrease in revenues is due to reallocation of Senate Bill 678 to Adult Community Corrections and Adult Field Operations program areas to support eligible costs.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
Probation - Mays Consent Decree: Pretrial Program and Welchen Decision					
	941,084	—	—	941,084	4.0

Add 4.0 FTE Deputy Probation Officer positions, and equipment, services and supplies including a Sport Utility Vehicle, a contract for Program Navigator services, GPS electronic monitoring, security services, metal detectors, lockers, and officer gear, to expand Probation’s Pretrial Program client capacity and reduced turnaround times, in which assessments must be provided to the Court and Sheriffs within eight hours of arrest.

This request is in response to the Mays Consent Decree, Strategy Plan 15, to expand the Pretrial Program, thereby increasing jail releases and decreasing average lengths of stay in custody for clients in the Sacramento Jail. Additionally, this request addresses issues identified in the Welchen lawsuit, expanding program hours outside regular business hours, including early mornings, late evenings, and weekends and holidays, in order to submit client assessments within the eight-hour turnaround time.

Juvenile Court Services

Program Overview

Juvenile Court Services is responsible for the investigation and preparation of pre-disposition social history reports for the Juvenile Court, pursuant to section 280 and 281 of the Welfare and Institutions Code. The Division is also mandated to process juveniles booked into the Youth Detention Facility and/or issued citations by law enforcement agencies, pursuant to sections 628.1, 631, 632, 653 of the Welfare and Institutions Code.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$11,976,375	\$13,866,903	\$13,840,923	\$(25,980)	(0.2)%
Services & Supplies	\$1,129,657	\$1,362,324	\$1,242,154	\$(120,170)	(8.8)%
Equipment	\$1,779	—	—	—	—%
Intrafund Charges	\$141,997	\$188,935	\$186,126	\$(2,809)	(1.5)%
Total Expenditures / Appropriations	\$13,249,808	\$15,418,162	\$15,269,203	\$(148,959)	(1.0)%
Semi Discretionary Reimbursements	\$(10,844,126)	\$(12,959,880)	\$(13,934,268)	\$(974,388)	7.5%
Total Reimbursements	\$(10,844,126)	\$(12,959,880)	\$(13,934,268)	\$(974,388)	7.5%
Net Financing Uses	\$2,405,682	\$2,458,282	\$1,334,935	\$(1,123,347)	(45.7)%
Revenue					
Intergovernmental Revenues	\$1,521,474	\$1,565,624	\$1,028,023	\$(537,601)	(34.3)%
Total Revenue	\$1,521,474	\$1,565,624	\$1,028,023	\$(537,601)	(34.3)%
Net County Cost	\$884,207	\$892,658	\$306,912	\$(585,746)	(65.6)%
Positions	62.1	60.6	54.0	(6.6)	(10.9)%

Summary of Changes

The Recommended Budget reflects a \$148,959 (1.0%) decrease in total appropriations, \$974,388 (7.5%) increase in reimbursements, \$537,601 (34.3%) decrease in revenues, and \$585,746 (65.6%) decrease in Net County Cost from the prior year Adopted Budget.

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

The net decrease in total appropriations is primarily due to a mid-year decrease of a legal transcriber position and the transfer of positions to other programs, partially offset by increases in negotiated personnel costs.

The increase in reimbursements is due to increases in appropriation expenditures eligible for support with Proposition 172 semi-discretionary funding related to increased costs for existing staff, programs, and activities.

The decrease in revenues is due to a decrease in claimable Title IV-E expenses for eligible activities related to serving clients at risk of placement in congregate care.

Juvenile Field Operations

Program Overview

Juvenile Field Operations monitors juveniles placed under probation supervision in the community as well as those released from custody on home supervision and electronic monitoring and refers youth and families to support services that address identified needs. Officers also supervise young adults released from the state and are responsible for re-entry connections.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$14,664,331	\$16,921,163	\$18,907,596	\$1,986,433	11.7%
Services & Supplies	\$3,471,021	\$5,282,379	\$5,573,446	\$291,067	5.5%
Other Charges	—	\$48,521	\$107,699	\$59,178	122.0%
Equipment	\$1,334	\$3,500	\$6,500	\$3,000	85.7%
Interfund Charges	—	\$309,920	\$309,796	\$(124)	(0.0)%
Intrafund Charges	\$201,605	\$255,329	\$249,758	\$(5,571)	(2.2)%
Total Expenditures / Appropriations	\$18,338,292	\$22,820,812	\$25,154,795	\$2,333,983	10.2%
Semi Discretionary Reimbursements	\$(14,596,841)	\$(17,099,517)	\$(18,144,918)	\$(1,045,401)	6.1%
Other Reimbursements	\$(388,529)	\$(710,819)	\$(2,292,922)	\$(1,582,103)	222.6%
Total Reimbursements	\$(14,985,369)	\$(17,810,336)	\$(20,437,840)	\$(2,627,504)	14.8%
Net Financing Uses	\$3,352,923	\$5,010,476	\$4,716,955	\$(293,521)	(5.9)%
Revenue					
Intergovernmental Revenues	\$1,105,125	\$1,095,321	\$1,651,276	\$555,955	50.8%
Total Revenue	\$1,105,125	\$1,095,321	\$1,651,276	\$555,955	50.8%
Net County Cost	\$2,247,797	\$3,915,155	\$3,065,679	\$(849,476)	(21.7)%
Positions	68.0	70.0	73.0	3.0	4.3%

Summary of Changes

The Recommended Budget reflects a \$2,333,983 (10.2%) increase in total appropriations, \$2,627,504 (14.8%) increase in reimbursements, \$555,955 (50.8%) increase in revenues, and \$849,476 (21.7%) decrease in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is mostly due to:

- Increases in salary and benefit costs related to COLAs and longevity pay incentives.
- Intra-fund charges related to salary and benefit cost increases.

- Recommended growth is detailed later in this section.

The net increase in reimbursements is mostly due to:

- The increase in Juvenile Justice Crime Prevention Act funding, which supports eligible expenditures related to existing service levels and an increase in Restricted Funding (SB 823 DJJ Realignment Block Grant) to support costs of the Valley Oak Youth Academy program.
- A reimbursement from the Department of Child, Family, and Adult Services for occupation of a portion of the Warren E. Thornton Youth Center Facility.
- Recommended growth is detailed later in this section.

The net increase in revenues is mostly due to:

- The anticipated increase in Title IV-E and Family First Prevention Services Act funding, which support eligible, reimbursable expenditures related to serving youth at risk of placement in congregate care at existing service levels.
- Decrease in Youth Reinvestment Grant funding due to its sunset, which leveraged existing resources to provide treatment services to youth at risk of placement in congregate care.
- Increase in Restricted Funding (SB 823 DJJ Realignment Block Grant) to support base costs of the Valley Oak Youth Academy program.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
Probation - Expand Valley Oak Youth Academy (VOYA) Program (1)					
	773,724	(860,469)	—	(86,745)	4.0

Add 7.0 FTE permanent positions, services, supplies, and equipment to expand the VOYA Program, which provides supervision, therapeutic and reentry services, and administrative support to clients. Positions include 1.0 FTE Supervising Probation Officer, 1.0 FTE Senior Office Assistant, 1.0 FTE Senior Deputy Probation Officer, 2.0 FTE Deputy Probation Officers, 1.0 FTE ASO 2, and 1.0 FTE ASO 1.

This request is funded with Senate Bill (SB) 823 Division of Juvenile Justice (DJJ) Realignment Block Grant funds, resulting in no net county cost.

This request is split between the Youth Detention Facility, Juvenile Field, and Administrative Support and Professional Standards programs in the Probation budget and contingent upon approval of a linked growth request in the Restricted Revenue budget (BU 6708000).

Placement

Program Overview

Placement is responsible for the supervision of juveniles who have been committed to a placement program by the Juvenile Delinquency Court. The Probation Department is charged with facilitating appropriate placement of minors in short term residential treatment programs and resource family settings.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$5,353,132	\$5,886,556	\$5,799,326	\$(87,230)	(1.5)%
Services & Supplies	\$523,780	\$909,777	\$1,096,314	\$186,537	20.5%
Intrafund Charges	\$197,566	\$228,699	\$237,980	\$9,281	4.1%
Total Expenditures / Appropriations	\$6,074,479	\$7,025,032	\$7,133,620	\$108,588	1.5%
Semi Discretionary Reimbursements	\$(4,713,438)	\$(5,242,276)	\$(5,498,409)	\$(256,133)	4.9%
Total Reimbursements	\$(4,713,438)	\$(5,242,276)	\$(5,498,409)	\$(256,133)	4.9%
Net Financing Uses	\$1,361,040	\$1,782,756	\$1,635,211	\$(147,545)	(8.3)%
Revenue					
Intergovernmental Revenues	\$1,454,924	\$981,921	\$1,001,448	\$19,527	2.0%
Charges for Services	\$74	—	—	—	—%
Miscellaneous Revenues	\$1,743	—	—	—	—%
Total Revenue	\$1,456,741	\$981,921	\$1,001,448	\$19,527	2.0%
Net County Cost	\$(95,701)	\$800,835	\$633,763	\$(167,072)	(20.9)%
Positions	23.0	24.0	22.0	(2.0)	(8.3)%

Summary of Changes

The Recommended Budget reflects a \$108,588 (1.5%) increase in total appropriations, \$256,133 (4.9%) increase in reimbursements, \$19,527 (2.0%) increase in revenues, and \$167,072 (20.9%) decrease in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is mostly due to a reduction in salary and benefit costs related to cost of living adjustments, longevity pay incentives, and intra-fund charges related to salary and benefit cost increases; and reclassification of facility use costs from Juvenile Field for shared space in the Juvenile Court Wing A building.

The increase in reimbursements is mostly due to increases in appropriation expenditures eligible for support with 2011 Realignment (Juvenile Probation Activities) related to increased costs for existing staff, programs, and activities.

The net increase in revenues is mostly due to a small increase in Title IV-E funding, which supports Continuum of Care Reform activities for congregate care youth.

Youth Detention Facility

Program Overview

The **Youth Detention Facility (YDF)** provides safe and secure detention of youth who are awaiting appearances in court, serving custody commitments, or pending placement or transfers to other programs.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$39,652,802	\$43,554,181	\$49,873,702	\$6,319,521	14.5%
Services & Supplies	\$10,967,295	\$12,966,555	\$13,656,482	\$689,927	5.3%
Equipment	\$342,645	—	—	—	—%
Interfund Charges	—	\$1,296,131	\$1,295,092	\$(1,039)	(0.1)%
Intrafund Charges	\$524,554	\$1,358,300	\$1,592,770	\$234,470	17.3%
Total Expenditures / Appropriations	\$51,487,296	\$59,175,167	\$66,418,046	\$7,242,879	12.2%
Semi Discretionary Reimbursements	\$(16,266,189)	\$(17,240,634)	\$(19,730,971)	\$(2,490,337)	14.4%
Other Reimbursements	—	\$(6,977,432)	\$(9,232,817)	\$(2,255,385)	32.3%
Total Reimbursements	\$(16,266,189)	\$(24,218,066)	\$(28,963,788)	\$(4,745,722)	19.6%
Net Financing Uses	\$35,221,107	\$34,957,101	\$37,454,258	\$2,497,157	7.1%
Revenue					
Fines, Forfeitures & Penalties	\$219,120	—	—	—	—%
Intergovernmental Revenues	\$2,299,005	\$774,008	\$284,286	\$(489,722)	(63.3)%
Miscellaneous Revenues	\$57,927	\$6,000	\$6,000	—	—%
Total Revenue	\$2,576,051	\$780,008	\$290,286	\$(489,722)	(62.8)%
Net County Cost	\$32,645,056	\$34,177,093	\$37,163,972	\$2,986,879	8.7%
Positions	216.0	226.0	263.0	37.0	16.4%

Summary of Changes

The Recommended Budget reflects a \$7,242,879 (12.2%) increase in total appropriations, \$4,745,722 (19.6%) increase in reimbursements, \$489,722 (62.8%) decrease in revenues, and \$2,986,879 (8.7%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is mostly due to:

- Increases in salary and benefit costs related to COLAs and longevity pay incentives.
- A FY 2022-23 mid-year growth request resulting in new positions to support the Valley Oak Youth Academy (VOYA) program.

- Intra-fund charges related to salary and benefit cost increases.
- Recommended growth is detailed later in this section.

The net increase in reimbursements is mostly due to:

- An increase in Restricted Funding (SB 823 DJJ Realignment Block Grant) to support base costs of the VOYA program.
- An increase in Youthful Offender Block Grant funding, which supports eligible expenditures related to existing service levels.
- A decrease in Proposition 172 funding.
- Recommended growth is detailed later in this section.

The decrease in revenues is mostly due to reductions in grant funding for the completed Youth Programs and Facilities Grant for the Valley Oak Youth Academy field and recreation area construction project in the Youth Detention Facility, for which expenditure appropriations in the base budget were also reduced in the equivalent amount.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Probation - Expand Valley Oak Youth Academy (VOYA) Program (1)					
	250,850	(164,105)	—	86,745	2.0

Add 7.0 FTE permanent positions, services, supplies, and equipment to expand the VOYA Program, which provides supervision, therapeutic and reentry services, and administrative support to clients. Positions include 1.0 FTE Supervising Probation Officer, 1.0 FTE Senior Office Assistant, 1.0 FTE Senior Deputy Probation Officer, 2.0 FTE Deputy Probation Officers, 1.0 FTE ASO 2, and 1.0 FTE ASO 1.

This request is funded with Senate Bill (SB) 823 Division of Juvenile Justice (DJJ) Realignment Block Grant funds, resulting in no net county cost.

This request is split between the Youth Detention Facility, Juvenile Field, and Administrative Support and Professional Standards programs in the Probation budget and contingent upon approval of a linked growth request in the Restricted Revenue budget (BU 6708000).

Probation - Senate Bill 1008: Free Phone Calls to Juvenile Facility Residents					
	72,000	—	—	72,000	—

Funding to comply with SB 1008, which requires state and local juvenile facilities to provide phone calls in the Youth Detention Facility, at no cost to residents, including secure treatment facility residents. Probation estimates residents use approximately 120,000 minutes per month at a rate of \$.05 per minute.

2011 Realignment such as Youthful Offender Block Grant, Juvenile Probation Activities, and Proposition 172 funding may be used to support the costs generated by in-custody, pretrial residents. Additionally, SB 823 (Division of Juvenile Justice Realignment Block Grant) and Proposition 172 funding may be used to support the costs generated by secure treatment youth residents, if available.

Probation-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Probation-Restricted Revenues** support eligible costs for Probation Department programs, mandated by state law, which provide clients with the assessment, treatment, supervision and support necessary to prevent re-offending, resulting in a safer community. This budget unit includes the following program areas:

- Asset Forfeiture Funds
- County Operated Juvenile Facilities
- Juvenile Phone Benefit
- Probation Drug and Gang Prevention
- Senate Bill (SB) 823 Division of Juvenile Justice (DJJ) Realignment

Goals

- Expand SB 823 DJJ Realignment programming to support robust and successful residential and re-entry programming and treatment to youth realigned from DJJ to the Valley Oak Youth Academy.
- Increase support to programs and organizations that provide pro-social activities to youth who have elevated risk factors for joining gangs and/or drug use with Probation Drug and Gang Prevention funds.

Accomplishments

- Use Juvenile Phone Benefit funds to incentivize positive, pro-social behaviors of youth housed in the Youth Detention Facility (YDF).
- Use SB 823 DJJ Realignment funds to support robust and successful residential and re-entry programming and treatment to youth realigned from DJJ to the Valley Oak Youth Academy.
- Use Probation Drug and Gang Prevention funds to support programs and organizations that provide pro-social activities to those who have elevated risk factors for joining gangs and/or drug use.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Asset Forfeiture Funds	—	\$87,538	\$96,307	\$8,769	10.0%
County Operated Juvenile Facility	—	—	\$3,728,232	\$3,728,232	—%
Juvenile Phone Benefit	—	\$325,943	\$177,202	\$(148,741)	(45.6)%
Probation Drug and Gang Prevention	—	\$82,432	\$95,305	\$12,873	15.6%
SB 823 Division of Juvenile Justice Realignment	—	\$8,453,702	\$10,926,738	\$2,473,036	29.3%
Total Expenditures / Appropriations	—	\$8,949,615	\$15,023,784	\$6,074,169	67.9%
Net Financing Uses	—	\$8,949,615	\$15,023,784	\$6,074,169	67.9%
Total Revenue	\$636,066	\$8,282,516	\$9,305,157	\$1,022,641	12.3%
Use of Fund Balance	\$(636,066)	\$667,099	\$5,718,627	\$5,051,528	757.2%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$7,289,871	\$10,731,738	\$3,441,867	47.2%
Appropriation for Contingencies	—	\$1,659,744	\$4,292,046	\$2,632,302	158.6%
Total Expenditures / Appropriations	—	\$8,949,615	\$15,023,784	\$6,074,169	67.9%
Net Financing Uses	—	\$8,949,615	\$15,023,784	\$6,074,169	67.9%
Revenue					
Fines, Forfeitures & Penalties	\$37,230	—	—	—	—%
Revenue from Use Of Money & Property	\$493	—	—	—	—%
Intergovernmental Revenues	\$300,000	\$8,153,209	\$9,207,407	\$1,054,198	12.9%
Miscellaneous Revenues	\$298,343	\$129,307	\$97,750	\$(31,557)	(24.4)%
Total Revenue	\$636,066	\$8,282,516	\$9,305,157	\$1,022,641	12.3%
Use of Fund Balance	\$(636,066)	\$667,099	\$5,718,627	\$5,051,528	757.2%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$667,099	\$5,718,627	\$5,051,528	757.2%
Use of Fund Balance	\$667,099	\$5,718,627	\$5,051,528	757.2%

Summary of Changes

The Recommended Budget reflects a \$6,074,169 (67.9%) increase in total appropriations, \$1,022,641 (12.3%) increase in revenues, and \$5,051,528 (757.2%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in SB 823 DJJ Realignment Block Grant funding and County Operated Juvenile Facilities Grant funding to support expenditures in the Probation budget (BU 6700000).
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in revenues is mostly due to:

- The increase in SB 823 DJJ Realignment Block Grant funding, which will be used to reimburse expenditures in the Probation budget unit (BU 6700000).
- Recommended growth is summarized later in this section. Additional detail is provided in the individual program sections.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SB 823 Division of Juvenile Justice Realignment	1,135,792	—	1,135,792	—	—

Asset Forfeiture Funds

Program Overview

Asset Forfeiture Funds revenue is generated from field operation collaborations with federal, state, and local agencies during which assets were seized. These funds may be used to support new probation programs, excepting new or ongoing staffing costs. Additionally, 15 percent of the state asset forfeiture funds must be reserved in a separate account (Probation Drug and Gang Prevention) to support youth drug and gang prevention and intervention programs and activities.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$85,000	\$30,000	\$(55,000)	(64.7)%
Appropriation for Contingencies	—	\$2,538	\$66,307	\$63,769	2,512.6%
Total Expenditures / Appropriations	—	\$87,538	\$96,307	\$8,769	10.0%
Net Financing Uses	—	\$87,538	\$96,307	\$8,769	10.0%
Revenue					
Fines, Forfeitures & Penalties	\$50,966	—	—	—	—%
Miscellaneous Revenues	—	\$5,538	\$85,000	\$79,462	1,434.9%
Total Revenue	\$50,966	\$5,538	\$85,000	\$79,462	1,434.9%
Use of Fund Balance	\$(50,966)	\$82,000	\$11,307	\$(70,693)	(86.2)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$82,000	\$11,307	\$(70,693)	(86.2)%
Use of Fund Balance	\$82,000	\$11,307	\$(70,693)	(86.2)%

Summary of Changes

The Recommended Budget reflects an \$8,769 (10.0%) increase in total appropriations, \$79,462 (1,434.9%) increase in revenues, and \$70,693 (86.2%) decrease of use of fund balance from the prior year Adopted Budget.

The net increase in total appropriations is due to an increase in available funding.

The increase in revenues is due to the transfer of revenue to this budget unit from a trust. Trust fund revenue from prior years was included as fund balance in FY 2022-23. Going forward revenue is and will be directly budgeted in this budget unit.

County Operated Juvenile Facility

Program Overview

County Operated Juvenile Facilities revenue is one-time funding to make necessary improvements to county operated juvenile facilities impacted by DJJ Realignment to establish a secure youth treatment facility. It may also be used to support construction on any areas of the Youth Detention Facility if the realignment impacts housing residents in the facility.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Appropriation for Contingencies	—	—	\$3,728,232	\$3,728,232	—%
Total Expenditures / Appropriations	—	—	\$3,728,232	\$3,728,232	—%
Net Financing Uses	—	—	\$3,728,232	\$3,728,232	—%
Revenue					
Use of Fund Balance	—	—	\$3,728,232	\$3,728,232	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	—	\$3,728,232	\$3,728,232	—%
Use of Fund Balance	—	\$3,728,232	\$3,728,232	—%

Summary of Changes

The Recommended Budget reflects a \$3,728,232 (new) increase in total appropriations and use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to a one-time funding allocation from the State in FY 2022-23 to make improvements to facilities, in which secure treatment youth reside.

Juvenile Phone Benefit

Program Overview

Juvenile Phone Benefit funds were accrued when youth in the Youth Detention Facility (YDF); which provides safe and secure detention and housing of youth who are awaiting appearances in court, serving custody commitments, or pending placement or transfers to other programs; utilized the option of making collect calls to individuals in the community (in addition to the free calls provided). Effective January 1, 2023, Senate Bill 1008 prohibited state and local juvenile facilities from charging fees for phone calls to and by residents as well as earning commission on calls made by and to residents. As a result, this fund will no longer increase in revenue. The funds in the account may be spent down; however, the funds must solely support incentives and recreational activities benefiting youth in the YDF facility.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$120,000	\$120,000	—	—%
Appropriation for Contingencies	—	\$205,943	\$57,202	\$(148,741)	(72.2)%
Total Expenditures / Appropriations	—	\$325,943	\$177,202	\$(148,741)	(45.6)%
Net Financing Uses	—	\$325,943	\$177,202	\$(148,741)	(45.6)%
Revenue					
Miscellaneous Revenues	\$298,343	\$27,600	—	\$(27,600)	(100.0)%
Total Revenue	\$298,343	\$27,600	—	\$(27,600)	(100.0)%
Use of Fund Balance	\$(298,343)	\$298,343	\$177,202	\$(121,141)	(40.6)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$298,343	\$177,202	\$(121,141)	(40.6)%
Use of Fund Balance	\$298,343	\$177,202	\$(121,141)	(40.6)%

Summary of Changes

The Recommended Budget reflects a \$148,741 (45.6%) decrease in total appropriations, \$27,600 (100.0%) decrease in revenues, and \$121,141 (40.6%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations and revenues is due to no longer accruing revenue from calls made by residents in the Youth Detention Facility, resultant from Senate Bill 1008, which prohibits juvenile facilities from charging residents for phone calls and receiving commissions on resident calls. As a result, the contingency funds will decrease as funds are used to support expenses in the Probation budget (BU 6700000).

Probation Drug and Gang Prevention

Program Overview

Probation Drug and Gang Prevention revenue is a 15 percent apportionment of state asset forfeiture funds allocated to Probation from field operation collaborations with state and local agencies during which assets were seized. These funds may only be used to support youth drug and gang prevention and intervention programs and activities.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$500	\$5,000	\$4,500	900.0%
Appropriation for Contingencies	—	\$81,932	\$90,305	\$8,373	10.2%
Total Expenditures / Appropriations	—	\$82,432	\$95,305	\$12,873	15.6%
Net Financing Uses	—	\$82,432	\$95,305	\$12,873	15.6%
Revenue					
Fines, Forfeitures & Penalties	\$(13,737)	—	—	—	—%
Miscellaneous Revenues	—	\$96,169	\$12,750	\$(83,419)	(86.7)%
Total Revenue	\$(13,737)	\$96,169	\$12,750	\$(83,419)	(86.7)%
Use of Fund Balance	\$13,737	\$(13,737)	\$82,555	\$96,292	701.0%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$(13,737)	\$82,555	\$96,292	(701.0)%
Use of Fund Balance	\$(13,737)	\$82,555	\$96,292	701.0%

Summary of Changes

The Recommended Budget reflects a \$12,873 (15.6%) increase in total appropriations, \$83,419 (86.7%) decrease in revenues, and \$96,292 (701.0%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in available funding.

The decrease in revenues is due to the reduction in the amount of revenue Probation expects to collect as a result of collaborative field operations in the coming year.

SB 823 Division of Juvenile Justice Realignment

Program Overview

SB 823 DJJ Realignment legislation directs the closure of California Division of Juvenile Justice (DJJ), the state system, which currently houses and treats youth who have committed the most serious crimes, and realigns the youth to local facilities. In accordance with Senate Bill (SB) 823, the DJJ Realignment Block Grant funding will support programs providing county-based custody, care, and supervision of youth realigned from DJJ.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$7,084,371	\$10,576,738	\$3,492,367	49.3%
Appropriation for Contingencies	—	\$1,369,331	\$350,000	\$(1,019,331)	(74.4)%
Total Expenditures / Appropriations	—	\$8,453,702	\$10,926,738	\$2,473,036	29.3%
Net Financing Uses	—	\$8,453,702	\$10,926,738	\$2,473,036	29.3%
Revenue					
Revenue from Use Of Money & Property	\$493	—	—	—	—%
Intergovernmental Revenues	\$300,000	\$8,153,209	\$9,207,407	\$1,054,198	12.9%
Total Revenue	\$300,493	\$8,153,209	\$9,207,407	\$1,054,198	12.9%
Use of Fund Balance	\$(300,493)	\$300,493	\$1,719,331	\$1,418,838	472.2%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$300,493	\$1,719,331	\$1,418,838	472.2%
Use of Fund Balance	\$300,493	\$1,719,331	\$1,418,838	472.2%

Summary of Changes

The Recommended Budget reflects a \$2,473,036 (29.3%) increase in total appropriations, \$1,054,198 (12.9%) increase in revenues, and \$1,418,838 (472.2%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- An increase in revenue and fund balance.
- Recommended growth detailed later in this section.

The increase in revenues is due to:

- An increase in the SB 823 DJJ Realignment Block Grant fund allocation for FY 2023-24, which supports programs providing county-based custody, care, and supervision of youth realigned from DJJ. This allocation is calculated by a state formula based on approximately \$225,000 per year per realigned youth.
- Recommended Growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
Prob RR BU - Expand Valley Oak Youth Academy Program					
	1,135,792	—	1,135,792	—	—

Use of Senate Bill 823 funding held in the Restricted Revenue budget (BU 6708000) to fully fund the requested positions and direct care supplies to expand the Valley Oak Youth Academy program in the Probation budget (BU 6700000).

This request is contingent upon approval of a linked growth request in the Probation budget (BU 6700000).

Care In Homes And Inst-Juv Court Wards

Budget Unit Functions & Responsibilities

The **Care in Homes and Institutions-Juvenile Court Wards** budget unit provides funding to house minors who commit serious and violent offenses pursuant to Section 707(b) of the Welfare and Institutions Code and are committed to the California Department of Corrections and Rehabilitation Division of Juvenile Justice by the Juvenile Court. The Probation Department is charged a fee for each commitment and is responsible for the payment of this mandatory County expense.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Care in Homes and Institutions	\$1,021,731	\$1,280,000	\$625,000	\$(655,000)	(51.2)%
Total Expenditures / Appropriations	\$1,021,731	\$1,280,000	\$625,000	\$(655,000)	(51.2)%
Net Financing Uses	\$1,021,731	\$1,280,000	\$625,000	\$(655,000)	(51.2)%
Net County Cost	\$1,021,731	\$1,280,000	\$625,000	\$(655,000)	(51.2)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$1,021,731	\$1,280,000	\$625,000	\$(655,000)	(51.2)%
Total Expenditures / Appropriations	\$1,021,731	\$1,280,000	\$625,000	\$(655,000)	(51.2)%
Net Financing Uses	\$1,021,731	\$1,280,000	\$625,000	\$(655,000)	(51.2)%
Net County Cost	\$1,021,731	\$1,280,000	\$625,000	\$(655,000)	(51.2)%

Summary of Changes

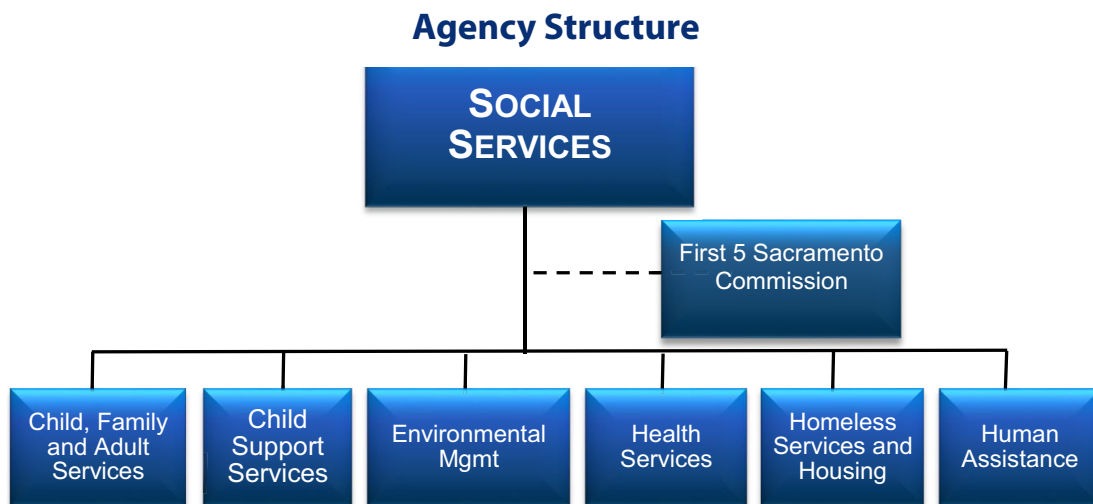
The Recommended Budget reflects a \$655,000 (51.2%) decrease in total appropriations and Net County Cost from the prior year Adopted Budget.

The decrease in total appropriations and Net County Cost is due to the anticipated closure of the California Department of Corrections and Rehabilitation (CDCR) Division of Juvenile Justice (DJJ) on June 30, 2023. Some funding is being maintained in this budget unit for rare cases where youth remain at DJJ or the State Division of Adult Institutions after the specified closure date.



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Social Services departments provide services and programs to residents of unincorporated Sacramento County and the seven cities within its boundary. Programs and services include; primary and public health, mental health and substance abuse, food assistance, social services, homeless, and consumer protection.

Social Services departments include:

Child Family and Adult Services is responsible for the provision of services for at-risk dependent adults and seniors; and abused, neglected, and exploited children and their families.

Child Support Services is responsible for establishing child and medical support court ordered obligations; collection and enforcement of those support and medical obligations; and establishing paternity for children born out-of-wedlock.

Environmental Management provides mandated regulatory services that protect public health and the environment. The Department encompasses over 34 distinct programs designed to provide protection from unsafe water, food and hazardous materials, as well as solid, hazardous, and medical wastes.

Health Services is responsible for the provision of primary health care; mental health promotion, treatment and outreach; prevention and treatment programs to assist with substance abuse problems; and public health services and education. The Department is also responsible for health and mental health services for adults and juveniles in the County operated correction facilities.

Homeless Services and Housing is responsible for coordinating the response of various County departments to provide services to those experiencing homelessness in Sacramento County, as well as mitigating the impacts of homelessness on the community.

Human Assistance determines eligibility for financial assistance programs including California’s Work Opportunity and Responsibilities to Kids (CalWORKs), CalFresh, Medical Assistance (Medi-Cal), County Medically Indigent Services, and General Assistance (G.A.). The Department also provides employment and veteran services programs, and manages the County’s Homeless Initiatives.

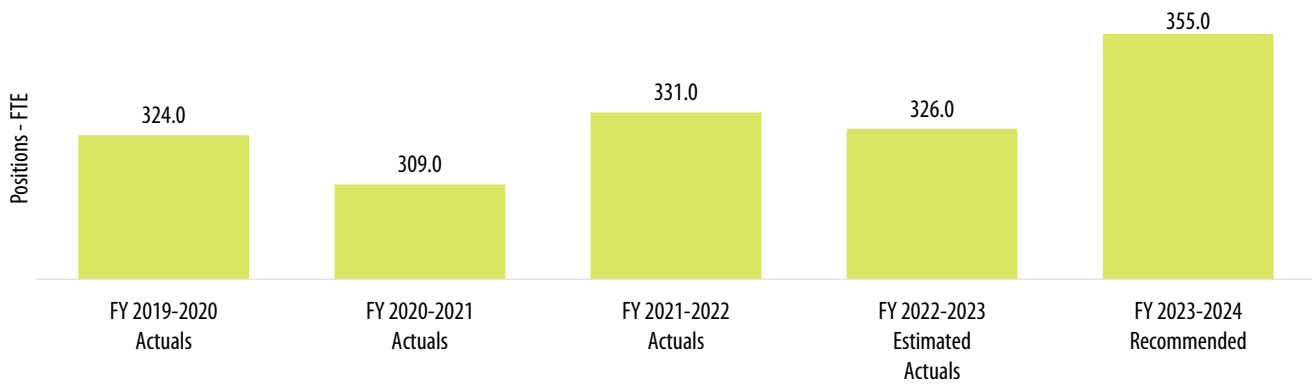
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
001A	5810000	Child Support Services	\$48,574,202	\$48,574,202	—	355.0
001A	7800000	Child, Family and Adult Services	\$319,447,768	\$173,201,666	\$33,803,550	1,284.7
001A	7410000	Correctional Health Services	\$101,796,936	\$80,261,616	\$73,794,499	251.5
001A	7270000	Health - Medical Treatment Payments	\$2,491,350	\$199,142	\$199,142	—
001A	7200000	Health Services	\$875,452,373	\$452,366,519	\$24,109,031	1,249.4
001A	5820000	Homeless Services and Housing	\$51,408,514	\$49,137,528	\$28,763,123	26.0
001A	8100000	Human Assistance-Administration	\$358,882,750	\$333,317,524	\$10,181,107	2,134.4
001A	8700000	Human Assistance-Aid Payments	\$451,170,527	\$174,931,524	\$18,184,311	—
001A	7250000	IHSS Provider Payments	\$137,610,346	\$41,818,000	—	—
001A	7230000	Juvenile Medical Services	\$12,849,887	\$11,001,112	\$5,984,686	30.5
001A	2820000	Veteran's Facility	—	—	—	—
General Fund Total			\$2,359,684,653	\$1,364,808,833	\$195,019,449	5,331.5
001I	7290000	Mental Health Services Act	\$164,392,768	\$154,392,768	\$(19,852,384)	—
001R	7809900	Child, Family Adult-Restricted Revenues	\$29,422,809	\$8,808,871	\$6,581,414	—
001R	7208000	Health Svcs-Restricted Revenues	\$11,812,350	\$11,812,350	\$4,117,723	—
001R	8100800	Human Assistance-Restricted Revenues	\$258,432	\$258,432	—	—
010B	3350000	Environmental Management	\$29,095,186	\$23,575,740	\$2,801,564	117.0
010C	3351000	EMD Special Program Funds	\$311,000	\$311,000	\$306,650	—
013A	7210000	First 5 Sacramento Commission	\$22,353,339	\$22,353,339	\$3,767,855	14.0
Non-General Fund Total			\$257,645,884	\$221,512,500	\$(2,277,178)	131.0
Grand Total			\$2,617,330,537	\$1,586,321,333	\$192,742,271	5,462.5

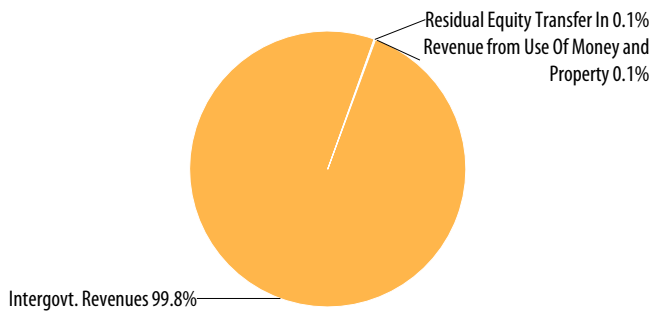
Child Support Services
Department Structure
Dalen Fredrickson, Director



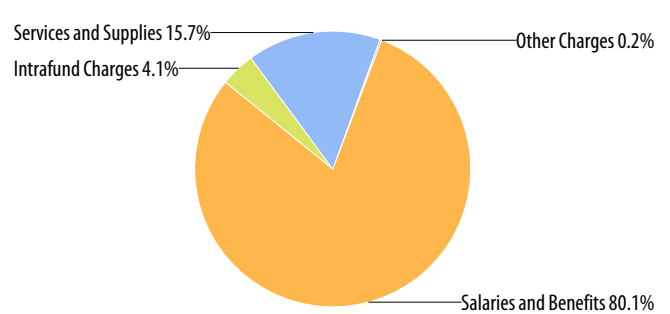
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The Department of **Child Support Services** provides child support establishment and enforcement services for children and families in Sacramento County. Activities performed by the Department include establishing parentage; locating parents; determining the income and assets of non-custodial parents; and initiating administrative, civil, and criminal legal actions needed to enforce court orders. The Department is funded through a revenue allocation of 34% state share and 66% Federal Financial Participation (FFP) match.

Goals

- Easy, accessible, and understandable customer experiences. This is accomplished by focusing on customer needs and outcomes in our structure, culture, operations, behaviors, and attitudes.
- Pursue individual and collective excellence by developing the talents of all team members while upholding shared values.
- Use evidence-based approaches to identify and achieve desired outcomes for families.

Accomplishments

- Distributed \$128.9 million in collections for FY 2021-22.
- Distributed \$106.5 million to households in the community.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Child Support Services	\$38,435,321	\$45,017,079	\$48,574,202	\$3,557,123	7.9%
Total Expenditures / Appropriations	\$38,435,321	\$45,017,079	\$48,574,202	\$3,557,123	7.9%
Net Financing Uses	\$38,435,321	\$45,017,079	\$48,574,202	\$3,557,123	7.9%
Total Revenue	\$38,435,321	\$45,017,079	\$48,574,202	\$3,557,123	7.9%
Net County Cost	—	—	—	—	—%
Positions	331.0	326.0	355.0	29.0	8.9%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$30,196,157	\$35,997,448	\$38,897,837	\$2,900,389	8.1%
Services & Supplies	\$6,370,865	\$6,979,553	\$7,604,784	\$625,231	9.0%
Other Charges	\$267,869	\$177,797	\$103,117	\$(74,680)	(42.0)%
Equipment	\$22,213	—	—	—	—%
Intrafund Charges	\$1,578,217	\$1,862,281	\$1,968,464	\$106,183	5.7%
Total Expenditures / Appropriations	\$38,435,321	\$45,017,079	\$48,574,202	\$3,557,123	7.9%
Net Financing Uses	\$38,435,321	\$45,017,079	\$48,574,202	\$3,557,123	7.9%
Revenue					
Revenue from Use Of Money & Property	\$48,213	\$51,720	\$38,791	\$(12,929)	(25.0)%
Intergovernmental Revenues	\$38,312,711	\$44,588,350	\$48,485,411	\$3,897,061	8.7%
Miscellaneous Revenues	\$59,458	—	—	—	—%
Residual Equity Transfer In	\$14,939	\$377,009	\$50,000	\$(327,009)	(86.7)%
Total Revenue	\$38,435,321	\$45,017,079	\$48,574,202	\$3,557,123	7.9%
Net County Cost	—	—	—	—	—%
Positions	331.0	326.0	355.0	29.0	8.9%

Summary of Changes

The Recommended Budget reflects a \$3,557,123 (7.9%) increase in total appropriations and revenues from the prior year Adopted Budget.

The increase in total appropriations is primarily due to:

- Increases in negotiated personnel costs.
- Recommended growth detailed later in this section.

The increase in revenues is due to:

- An increase in the FY 2023-24 revenue allocation received from the California State Department of Child Support Services.
- Recommended growth detailed later in this section.

Position counts have increased by 29.0 FTE from the prior year Adopted Budget due to:

- 29.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Child Support Services	2,729,564	—	2,729,564	—	29.0

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCSS - Add 1.0 FTE - Court Child Support Officer Team					
	94,874	—	94,874	—	1.0

Add 1.0 FTE Child Support Officer I/II to the existing Court Child Support Officer Team. This request is funded by Title IV-D Child Support Enforcement revenue. In January 2023, an additional family law courtroom was added to the Department of Child Support Services court calendar. The addition of this courtroom, and the associated increased number of court hearings and customer interactions, has resulted in an increased workload for the Court Child Support Officer Team. The Court Child Support Officer Team is responsible for preparing court documents, and communicating with all customers before and after court hearings.

DCSS - Add 1.0 FTE - Legal Secretary I					
	80,602	—	80,602	—	1.0

Add 1.0 FTE Legal Secretary I to the existing Court Legal Team. This request is funded by Title IV-D Child Support Enforcement revenue. In January 2023, an additional family law courtroom was added to the Department of Child Support Services court calendar. The addition of this courtroom, and the associated increased court hearings, has resulted in an increase of court-related documents to be typed and processed. The Court Legal Team is responsible for processing and typing all court related documents from family court.

DCSS - Add 13.0 FTE - All Children Emancipated Team					
	1,233,847	—	1,233,847	—	13.0

Add 13.0 FTE to create All Children Emancipated Team in Enforcement, Division 2. The team will add 1.0 FTE Supervising Child Support Officer, 1.0 FTE Child Support Officer III, 9.0 FTE Child Support Officer II and 2.0 FTE Office Specialist II. This request is funded by Title IV-D Child Support Enforcement revenue. This team will take over one-half the caseload of our existing All Children Emancipated Team, including collections and all casework. This includes duties relating to the enforcement transfer phone line, designated tasks, walk-in and telephone interviews with customers, and collection tasks and duties. By assuming these duties on half of the All Children Emancipated caseload (currently the largest in the department), the team will free up other staff to focus on additional cases with delinquent support due, thereby increasing collections.

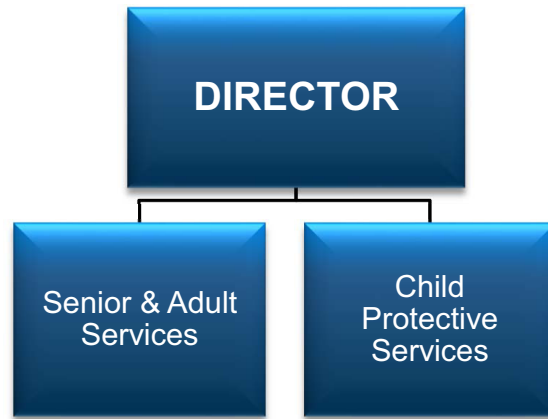
DCSS - Add 2.0 FTE - Staff Development CSO III's					
	203,660	—	203,660	—	2.0

Add 2.0 FTE Child Support Officer III positions to the existing Staff Development Team. This request is funded by Title IV-D Child Support Enforcement revenue. Expanding the Staff Development Team will ensure new hire training, continuing education programs (for existing staff), and case management duties on high-profile cases are performed at a high-level. These positions are needed to ensure the development of strong, effective, and diverse staff. Building a solid base and continuing education program is key, and impacts existing and future customers of the department.

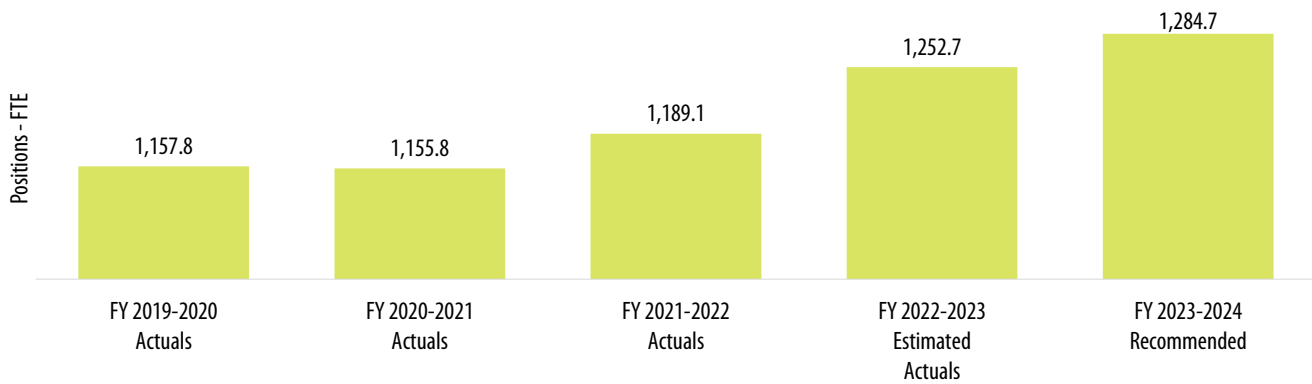
Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCSS - Add 6.0 FTE - Enforcement Locate Teams					
	480,753	—	480,753	—	6.0
<p>Add 6.0 FTE Office Specialist positions to existing Court Order Enforcement Teams; one position will be added to each of six teams. This request is funded by Title IV-D Child Support Enforcement revenue. Staff in these positions will perform in-depth skip-tracing to locate participants and assets for collection activity. By dedicating specific staff to locate-related duties, the child support professionals with caseloads will have greater focus on their caseload and collections. Successfully locating participants and their assets is critical to increase collections on low-paying (or non-paying) cases. The asset information will be used by child support professionals to initiate and make collections on these low paying cases. By assuming these locate duties, this team will allow other staff to have greater focus on their entire caseload and increasing collections.</p>					
DCSS - Add 6.0 FTE - Specialized Enforcement Collections Team					
	569,244	—	569,244	—	6.0
<p>Add 6.0 FTE Child Support Officer II to the Specialized Enforcement Collections Team in Enforcement, Division 1. This request is funded by Title IV-D Child Support Enforcement revenue. These positions will supplement the collections activities on cases with no collections in one-year or more. Assigning specific staff to target and initiate special collection actions on hard-to-enforce cases will result in increased collections on these cases. This will result in increased payments to families in our community. The staff on this team will meet with customers personally to create payment plans, and work other designated tasks and specialized collection tasks on these cases. By assuming these in-depth collection tasks, the team will free up other staff to have greater focus on their entire caseload and increasing collections.</p>					
DCSS - Reallocate 1.0 FTE Child Support Program Planner to 1.0 FTE Child Support Program Manager					
	8,877	—	8,877	—	—
<p>Reallocate 1.0 FTE Child Support Program Planner to 1.0 FTE Child Support Program Manager. This request is funded by Title IV-D Child Support Enforcement revenue. In FY 2021-22, the Department added 2.0 FTE Child Support Program Planner (CSPP) positions, doubling the number of Planners, all of whom report to the Assistant Director. It has been decided that the CSPP's should be guided and supervised by a manager, allowing the Assistant Director to pursue other duties. The Department decided, in consultation with the Department of Personnel Services, to reallocate one of the existing CSPP positions to a Child Support Program Manager position instead of adding a new Manager position.</p>					
DCSS - Reallocate 1.0 FTE Office Assistant to 1.0 FTE Child Support Officer III					
	29,356	—	29,356	—	—
<p>Reallocate 1.0 FTE Office Assistant to 1.0 FTE Child Support Officer III for the Staff Development Team. This request is funded by Title IV-D Child Support Enforcement revenue. Expanding the Staff Development Team will ensure new hire training, continuing education programs (for existing staff), and case management duties on high-profile cases are performed at a high-level. These positions are needed to ensure the development of strong, effective, and diverse staff. Building a solid base and continuing education program is key, and impacts existing and future customers of the Department.</p>					
DCSS - Reallocate 1.0 FTE Stock Clerk into 1.0 FTE Child Support Officer III					
	28,351	—	28,351	—	—
<p>Reallocate 1.0 FTE Stock Clerk to 1.0 FTE Child Support Officer III to join the Court Order Establishment Process Server/Locate Team. This request is funded by Title IV-D Child Support Enforcement revenue. The Process Server/Locate team is larger than other divisional teams and their duties and responsibilities are more varied. Adding another leadership position will provide additional help to guide and monitor team staff and increase the efficiency of the team. Successfully locating participants and their assets is critical to increase collections on low-paying (or non-paying) cases.</p>					

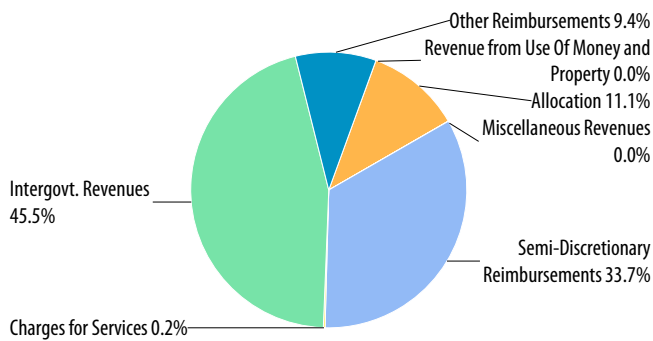
Child, Family and Adult Services
Department Structure
Michelle Callejas, Director



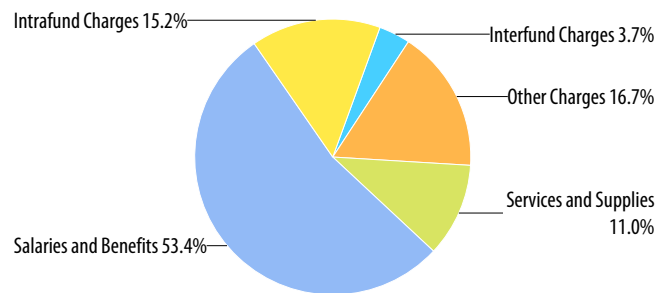
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The Department of **Child, Family and Adult Services** provides services and supports to promote the safety, health and well-being of children, families, dependent adults and older adults through the following programs:

- Administration
- Child Protective Services
- Senior and Adult Services
- In-Home Supportive Services Public Authority

Goals

- Promote the safety, health and well-being of vulnerable community members.
- Provide quality services with respect and compassion.
- Increase public awareness about the impact of our services and return on public investment in our services.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administration	\$11,264,317	\$16,207,069	\$18,456,944	\$2,249,875	13.9%
Child Protective Services	\$149,463,427	\$207,407,017	\$230,043,189	\$22,636,172	10.9%
In-Home Supportive Services Public Authority	\$1,890,949	\$2,311,745	\$2,499,451	\$187,706	8.1%
Senior and Adult Services	\$49,843,918	\$60,798,542	\$68,448,184	\$7,649,642	12.6%
Total Expenditures / Appropriations	\$212,462,610	\$286,724,373	\$319,447,768	\$32,723,395	11.4%
Total Reimbursements	\$(99,622,810)	\$(142,836,948)	\$(146,246,102)	\$(3,409,154)	2.4%
Net Financing Uses	\$112,839,801	\$143,887,425	\$173,201,666	\$29,314,241	20.4%
Total Revenue	\$108,539,105	\$123,031,040	\$139,398,116	\$16,367,076	13.3%
Net County Cost	\$4,300,696	\$20,856,385	\$33,803,550	\$12,947,165	62.1%
Positions	1,189.1	1,247.1	1,284.7	37.6	3.0%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$143,946,129	\$162,080,498	\$170,552,102	\$8,471,604	5.2%
Services & Supplies	\$27,395,792	\$36,226,186	\$35,150,250	\$(1,075,936)	(3.0)%
Other Charges	\$14,388,540	\$40,735,688	\$53,407,276	\$12,671,588	31.1%
Interfund Charges	—	\$8,855,226	\$11,806,969	\$2,951,743	33.3%
Intrafund Charges	\$26,732,150	\$38,826,775	\$48,531,171	\$9,704,396	25.0%
Total Expenditures / Appropriations	\$212,462,610	\$286,724,373	\$319,447,768	\$32,723,395	11.4%
Intrafund Reimbursements Within Programs	—	\$(2,619,288)	—	\$2,619,288	(100.0)%
Intrafund Reimbursements Between Programs	\$(9,033,023)	\$(10,610,111)	\$(14,689,076)	\$(4,078,965)	38.4%
Semi-Discretionary Reimbursements	\$(89,205,375)	\$(104,509,404)	\$(102,763,855)	\$1,745,549	(1.7)%
Other Reimbursements	\$(1,384,412)	\$(25,098,145)	\$(28,793,171)	\$(3,695,026)	14.7%
Total Reimbursements	\$(99,622,810)	\$(142,836,948)	\$(146,246,102)	\$(3,409,154)	2.4%
Net Financing Uses	\$112,839,801	\$143,887,425	\$173,201,666	\$29,314,241	20.4%
Revenue					
Revenue from Use Of Money & Property	\$30	\$30,000	\$50,000	\$20,000	66.7%
Intergovernmental Revenues	\$106,936,847	\$122,419,990	\$138,603,116	\$16,183,126	13.2%
Charges for Services	\$751,643	\$465,000	\$640,000	\$175,000	37.6%
Miscellaneous Revenues	\$850,585	\$116,050	\$105,000	\$(11,050)	(9.5)%
Total Revenue	\$108,539,105	\$123,031,040	\$139,398,116	\$16,367,076	13.3%
Net County Cost	\$4,300,696	\$20,856,385	\$33,803,550	\$12,947,165	62.1%
Positions	1,189.1	1,247.1	1,284.7	37.6	3.0%

Summary of Changes

The Recommended Budget reflects a \$32,723,395 (11.4%) increase in total appropriations, \$3,409,154 (2.4%) increase in reimbursements, \$16,367,076 (13.3%) increase in revenues, and \$12,947,165 (62.1%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases in negotiated personnel costs and FY 2022-23 mid-year position additions, partially offset by an increase in budgeted salary savings.
- Re-budgeting of contracted services as a result of a change in budgeting methodology.
- Increases in allocated costs, including employment services, facility, and lease costs.

- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net increase in reimbursements is due to:

- An increase in administrative overhead transfers to the various programs.
- An increase in transfers from the DCFAS Restricted Revenue budget (BU 7809900) to cover eligible expenditures.
- Increases in projected transfers per Memorandum of Understanding (MOU) and agreements with the Department of Human Assistance, Health Services, District Attorney’s Office, and Sheriff’s Office.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in revenues is due to:

- An increase in Title XIX and grant revenues.
- Removal of ARPA premium pay, as it was a one-time Board approved payment to eligible employees in FY 2022-23.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Position counts have increased by 37.6 FTE from the prior year Adopted Budget due to:

- 5.6 FTE net mid-year increases.
- 32.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Administration	139,300	(139,300)	—	—	1.0
Child Protective Services	14,104,034	—	11,613,838	2,490,196	11.0
Senior and Adult Services	2,318,924	—	1,814,130	504,794	20.0

Administration

Program Overview

Administration provides central support for the programs within the department, which includes budget, fiscal, facilities, information technology, contracts, asset management and the Ombudsman’s Office.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$7,064,544	\$7,836,816	\$9,104,960	\$1,268,144	16.2%
Services & Supplies	\$1,956,199	\$2,305,876	\$2,134,916	\$(170,960)	(7.4)%
Other Charges	\$1,973,560	\$2,906,629	\$3,510,814	\$604,185	20.8%
Intrafund Charges	\$270,014	\$3,157,748	\$3,706,254	\$548,506	17.4%
Total Expenditures / Appropriations	\$11,264,317	\$16,207,069	\$18,456,944	\$2,249,875	13.9%
Total Reimbursements within Program		\$(2,619,288)	—	\$2,619,288	(100.0)%
Total Reimbursements between Programs		\$(10,610,111)	\$(14,689,076)	\$(4,078,965)	38.4%
Other Reimbursements	—	\$(299,383)	\$(990,368)	\$(690,985)	230.8%
Total Reimbursements	\$(9,033,023)	\$(13,528,782)	\$(15,679,444)	\$(2,150,662)	15.9%
Net Financing Uses	\$2,231,294	\$2,678,287	\$2,777,500	\$99,213	3.7%
Revenue					
Intergovernmental Revenues	\$159,859	\$153,287	\$100,000	\$(53,287)	(34.8)%
Miscellaneous Revenues	\$305,278	—	—	—	—%
Total Revenue	\$465,136	\$153,287	\$100,000	\$(53,287)	(34.8)%
Net County Cost	\$1,766,157	\$2,525,000	\$2,677,500	\$152,500	6.0%
Positions	53.0	57.0	62.0	5.0	8.8%

Summary of Changes

The Recommended Budget reflects a \$2,249,875 (13.9%) increase in total appropriations, \$2,150,662 (15.9%) increase in reimbursements, \$53,287 (34.8%) decrease in revenues, and \$152,500 (6.0%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs, partially offset by an increase in budgeted salary savings.
- Increases in the allocated costs.
- A net increase of 5.0 FTE positions, as approved by the Board during FY 2022-23 and program shifts.
- Increases in contracted services for the Children’s Trust Fund as approved by the Board in May 2023.

- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- An increase in the Administration program costs, which is allocated to the Divisions as overhead.
- An increase in intra-fund transfers from the Restricted Budget Unit (BU 7809900) to fund eligible expenditures related to the Children’s Trust Fund.
- Recommended growth detailed later in this section.

The decrease in revenues is due to the removal of ARPA Premium Pay, as it was a one-time Board approved payment to eligible employees in FY 2022-23.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCFAS - Add 1.0 FTE - DCFAS Wraparound Fiscal Services					
	139,300	(139,300)	—	—	1.0

Add 1.0 FTE Senior Accountant to provide necessary accounting support to the Foster Care Wraparound and Wraparound Achieved Savings programs, including periodic fund accounting and reconciliations, monitoring cash flows, processing monthly journal vouchers and handling audit activities. This position will also help reduce and minimize disallowed and questioned audit costs. If not approved, DCFAS will not be able to address accounting needs in a timely manner. This request is fully funded and is contingent upon approval of linked growth request in the DCFAS Restricted Revenues budget (BU 7809900).

Child Protective Services

Program Overview

Child Protective Services (CPS) investigates allegations of child abuse and neglect and provides services and supports to strengthen families, promote child well-being and keep children and families together when safe to do so. CPS programs and services are for newborns to young adults up to age 21, and can be voluntary or court mandated. CPS provides services to promote family stabilization and permanency, including family reunification, adoption and legal guardianship. The division also recruits and trains resource families who provide loving and stable homes for foster children.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$97,117,376	\$107,216,797	\$110,872,630	\$3,655,833	3.4%
Services & Supplies	\$18,024,988	\$24,745,490	\$22,607,724	\$(2,137,766)	(8.6)%
Other Charges	\$11,727,426	\$34,863,298	\$44,963,487	\$10,100,189	29.0%
Interfund Charges	—	\$8,855,226	\$11,806,969	\$2,951,743	33.3%
Intrafund Charges	\$22,593,636	\$31,726,206	\$39,792,379	\$8,066,173	25.4%
Total Expenditures / Appropriations	\$149,463,427	\$207,407,017	\$230,043,189	\$22,636,172	10.9%
Semi Discretionary Reimbursements	\$(80,567,779)	\$(91,744,599)	\$(89,012,260)	\$2,732,339	(3.0)%
Other Reimbursements	\$(45,024)	\$(23,421,292)	\$(26,373,035)	\$(2,951,743)	12.6%
Total Reimbursements	\$(80,612,803)	\$(115,165,891)	\$(115,385,295)	\$(219,404)	0.2%
Net Financing Uses	\$68,850,624	\$92,241,126	\$114,657,894	\$22,416,768	24.3%
Revenue					
Intergovernmental Revenues	\$66,719,669	\$76,669,965	\$86,718,082	\$10,048,117	13.1%
Miscellaneous Revenues	\$403,421	—	—	—	—%
Total Revenue	\$67,123,090	\$76,669,965	\$86,718,082	\$10,048,117	13.1%
Net County Cost	\$1,727,534	\$15,571,161	\$27,939,812	\$12,368,651	79.4%
Positions	790.5	813.5	825.7	12.2	1.5%

Summary of Changes

The Recommended Budget reflects a \$22,636,172 (10.9%) increase in total appropriations, \$219,404 (0.2%) increase in reimbursements, \$10,048,117 (13.1%) increase in revenues, and \$12,368,651 (79.4%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs, partially offset by an increase in budgeted salary savings.

- Increases in allocated costs and Department overhead allocations.
- A net decrease of 1.8 FTE positions, as approved by the Board during FY 2022-23 and program shifts.
- Re-budgeting of contracted services.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- An increase in the 1991 Social Services Realignment allocation.
- A decrease in the 2011 Protective Services Realignment allocation, as well as, shifting of partial 2011 Protective Services Realignment allocation to the Senior and Adult Services program.
- Increases in projected intra-fund transfers per MOUs and agreements from the Department of Human Assistance, District Attorney’s Office, and Sheriff’s Office.

The increase in revenues is due to:

- Increases in Title XIX and grant revenues.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCFAS - Add 1.0 FTE - CPS FFPSA Aftercare					
	181,577	—	90,789	90,788	1.0
Add 1.0 FTE Human Services Program Planner position to lead, implement and provide oversight to the Aftercare Support Plan requirements of Assembly Bill 153. This request is partially (50%) funded by State revenues.					
DCFAS - Add 1.0 FTE and Contract Increase - CPS Emergency Child Care Bridge					
	1,122,640	—	1,122,640	—	1.0
Add 1.0 FTE Human Services Program Planner position to administer the Child Care Bridge Program and increase contracted services by \$941,063. This request is funded by the State Emergency Child Care Bridge allocation.					
DCFAS - Add 4.0 FTE - Quality Management and Administrative Services					
	564,155	—	164,747	399,408	4.0
Add 1.0 FTE Human Services (HS) Program Manager, 2.0 FTE HS Social Workers - Masters Degree, 1.0 FTE HS Supervisor - Masters Degree, reallocation of 1.0 FTE Clerical Supervisor 1 to 1.0 FTE Clerical Supervisor 2, and miscellaneous services and supplies expenses, to include the cost of mileage, cell phone service, and various software subscriptions. This funding will allow DCFAS to establish a much needed Records Program to address and manage a large volume of incoming Public Records Requests (PRAs), redactions, releases, and other miscellaneous records requests, as well as, provide department-wide records oversight, policy development, hiring, and training. This request is partially (30%) funded by Federal revenues.					
DCFAS - Add 5.0 FTE - CPS Emergency Response Enhancements					
	615,540	—	615,540	—	5.0
Add 1.0 FTE Human Services Program Specialist, 1.0 FTE Senior Office Assistant, 1.0 FTE Administrative Services Officer (ASO) 2 and 2.0 FTE Human Services Social Worker Master’s Degree to pilot a RED (Review, Evaluate and Direct) Team at the child abuse hotline, with the goal of safely reducing disproportionate contact with African American children and families. This request is funded by State Emergency Response Enhancement Funds.					

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCFAS - Add Complex Care Capacity Building funds - CPS					
	500,000	—	500,000	—	—
Add \$500,000 per year for four years to develop a County operated Intensive Services Foster Care (ISFC) program. This request is fully funded by State revenues.					
DCFAS - Add Contracted Services - CPS Welcome and Assessment Center					
	2,000,000	—	—	2,000,000	—
Funding for the Welcome and Assessment Center that will be operated through one or more community-based providers as a licensed and temporary shelter care facility. The contracted provider(s) will deliver trauma-informed stabilization, assessments, and shelter care services for children who are waiting for a foster care placement.					
The full implementation cost is estimated at \$7 million for the Center. However, since DCFAS is estimating to begin implementation midway through FY 2023-24, only partial appropriations are being requested. Additionally, DCFAS has existing funding available in the Base Budget, which may be repurposed to fund this initiative, and therefore, will reduce the amount of additional funding needed for the full implementation of the Center in the future budget.					
DCFAS - Add FFPS Block Grant funds - CPS					
	7,370,122	—	7,370,122	—	—
One-time funding to implement the Families First Prevention Services (FFPS) Block Grant Program, which will allow the County to develop and/or expand a sustainable continuum of prevention services, build capacity to deliver evidence-based programs, implement services and supports to reduce racial disparities and reduce the number of children entering foster care. This request is fully funded by the State.					
DCFAS - Add Flexible Family Support funds - CPS					
	750,000	—	750,000	—	—
Funding to provide training about the importance of family finding, support participation in enrichment activities, and provide events and supports to increase and retain additional care providers. This request is fully funded by a State allocation.					
DCFAS - Contract Increase - CPS Child Family Teams					
	1,000,000	—	1,000,000	—	—
Increase Pacific Clinics contract by \$1,000,000 to coincide with the State's increased ongoing allocation to facilitate Child and Family Teams (CFTs).					

In-Home Supportive Services Public Authority

Program Overview

In-Home Supportive Services Public Authority (IHSS) provides staff and allocated costs for the In-Home Supportive Services Public Authority program.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,618,055	\$1,960,142	\$2,121,447	\$161,305	8.2%
Services & Supplies	\$110,454	\$154,848	\$155,410	\$562	0.4%
Other Charges	\$49	—	—	—	—%
Intrafund Charges	\$162,391	\$196,755	\$222,594	\$25,839	13.1%
Total Expenditures / Appropriations	\$1,890,949	\$2,311,745	\$2,499,451	\$187,706	8.1%
Net Financing Uses	\$1,890,949	\$2,311,745	\$2,499,451	\$187,706	8.1%
Revenue					
Intergovernmental Revenues	\$1,890,949	\$2,311,745	\$2,499,451	\$187,706	8.1%
Total Revenue	\$1,890,949	\$2,311,745	\$2,499,451	\$187,706	8.1%
Net County Cost	—	—	—	—	—%
Positions	17.6	17.6	18.0	0.4	2.3%

Summary of Changes

The Recommended Budget reflects a \$187,706 (8.1%) increase in total appropriations and revenues from the prior year Adopted Budget.

The increase in appropriations is due to:

- Increases in negotiated personnel costs, partially offset by an increase in budgeted salary savings.
- Increases in the county-wide allocated costs and Department overhead allocations.
- A net increase of 0.4 FTE position as approved by the Board during FY 2022-23.

The increase in revenues is due to increased funding from the In-Home Supportive Services Public Authority to fund the eligible program expenditures.

Senior and Adult Services

Program Overview

Senior and Adult Services operates Adult Protective Services, In-Home Supportive Services, Public Administrator/Public Guardian/Conservator's Office and Senior Volunteer Services. The Adult Protective Services investigates allegations of abuse and neglect of older (60+) and dependent adults (18-59), and when possible, provides linkages to housing, health care and other needed supports. In-Home Supportive Services (IHSS) provides administrative and social work services to low-income aged, blind and disabled persons who need assistance to perform activities of daily living which allow them to remain safely in their own homes. The Public Administrator is responsible for the estates of deceased Sacramento County residents who do not have a will or anyone to manage their estate. The Public Guardian/Conservator manages the personal and financial affairs of individuals with mental disabilities, consents to health/mental health care of conservatees, and serves individuals with physical disabilities who are unable to provide for their own well-being. Senior Volunteer Services recruits retired and senior volunteers to tutor children, visit isolated seniors, and volunteer at local community based organizations.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$38,146,153	\$45,066,743	\$48,453,065	\$3,386,322	7.5%
Services & Supplies	\$7,304,151	\$9,019,972	\$10,252,200	\$1,232,228	13.7%
Other Charges	\$687,505	\$2,965,761	\$4,932,975	\$1,967,214	66.3%
Intrafund Charges	\$3,706,109	\$3,746,066	\$4,809,944	\$1,063,878	28.4%
Total Expenditures / Appropriations	\$49,843,918	\$60,798,542	\$68,448,184	\$7,649,642	12.6%
Semi Discretionary Reimbursements	\$(8,637,596)	\$(12,764,805)	\$(13,751,595)	\$(986,790)	7.7%
Other Reimbursements	\$(1,339,388)	\$(1,377,470)	\$(1,429,768)	\$(52,298)	3.8%
Total Reimbursements	\$(9,976,984)	\$(14,142,275)	\$(15,181,363)	\$(1,039,088)	7.3%
Net Financing Uses	\$39,866,934	\$46,656,267	\$53,266,821	\$6,610,554	14.2%
Revenue					
Revenue from Use Of Money & Property	\$30	\$30,000	\$50,000	\$20,000	66.7%
Intergovernmental Revenues	\$38,166,370	\$43,284,993	\$49,285,583	\$6,000,590	13.9%
Charges for Services	\$751,643	\$465,000	\$640,000	\$175,000	37.6%
Miscellaneous Revenues	\$141,887	\$116,050	\$105,000	\$(11,050)	(9.5)%
Total Revenue	\$39,059,930	\$43,896,043	\$50,080,583	\$6,184,540	14.1%
Net County Cost	\$807,004	\$2,760,224	\$3,186,238	\$426,014	15.4%
Positions	328.0	359.0	379.0	20.0	5.6%

Summary of Changes

The Recommended Budget reflects a \$7,649,642 (12.6%) increase in total appropriations, \$1,039,088 (7.3%) increase in reimbursements, \$6,184,540 (14.1%) increase in revenues, and \$426,014 (15.4%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs, partially offset by an increase in budgeted salary savings.
- Increases in the county-wide allocated costs and Department overhead allocations.
- Addition of 2.0 FTE positions as approved by the Board during FY 2022-23.
- New multi-year grants approved by the Board during FY 2022-23.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- Shift of 2011 Protective Services Realignment allocation from the Child Protective Services program to cover eligible Senior and Adult Services program expenditures.
- Increases in projected intra-fund transfers per MOUs and agreements from the Department of Human Assistance and Health Services.

The increase in revenues is due to:

- An increase in Title XIX and grant revenues to cover increases in eligible expenditures.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCFAS - Add 1.0 FTE - SAS Public Health Nurse					
	165,835	—	165,835	—	1.0
Add 1.0 FTE Public Health Nurse, Level II to support an increasing number of vulnerable adults and disabled seniors, adults and children served by Adult Protective Services and In-Home Supportive Services. This request is fully funded by State and Federal revenues.					
DCFAS - Add 10.0 FTE - IHSS Casework Unit 1					
	1,143,500	—	1,143,500	—	10.0
Add ten positions including 1.0 FTE Human Services Specialist, 1.0 FTE Human Services Social Worker (HSSW) Spanish, 6.0 FTE HSSWs, 2.0 FTE HS Supervisors and reallocate 1.0 FTE Accounting Technician to 1.0 FTE ASO 1 in In-Home Supportive Services to address continued caseload growth, reduce caseloads from an average of 385 to 275, and reduce existing supervisor to staff ratios from 1:8 to 1:7. The aforementioned caseload reduction is partly due to a combined caseload model implementation. This request is fully funded by IHSS State Allocation and Federal funding.					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCFAS - Add 2.0 FTE - DCFAS Recruitment Allowance Positions					
	—	—	—	—	—
Add 2.0 FTE Senior Office Assistant RA positions to address staff out on extended long-term unpaid leave. These positions are permanent and have no funding attached.					
DCFAS - Add 9.0 FTE - IHSS Casework Unit 2					
	1,009,589	—	504,795	504,794	9.0
Add 1.0 FTE Human Services (HS) Specialist, 1.0 FTE Human Services Social Worker (HSSW) Russian, 6.0 FTE HSSWs, and 1.0 FTE HS Supervisor in In-Home Supportive Services to address an estimated 6% caseload growth and reduce caseloads to 261. This request is partially (50%) funded by Federal revenues.					

Child, Family Adult-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Child, Family, Adult – Restricted Revenues** budget unit includes funding for the Children’s Trust Fund (CTF) and Wraparound services. The CTF program was established by the Sacramento County Board of Supervisors on February 1, 1983. The result of 1982 State legislation, the CTF receives \$4.00 from the cost of certified copies of birth certificates, to help fund child abuse and neglect prevention and intervention programs in Sacramento County. The Wraparound Program was originally administered through the Department of Human Assistance and was moved to the DCFAS Restricted Revenues Budget unit in FY 2022-23, in order to comply with updated instructions from the California Department of Social Services for administering the Wraparound Program.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Children’s Trust Fund	—	\$1,278,254	\$1,308,871	\$30,617	2.4%
Wraparound Restricted Fund	—	\$26,355,226	\$28,113,938	\$1,758,712	6.7%
Total Expenditures / Appropriations	—	\$27,633,480	\$29,422,809	\$1,789,329	6.5%
Total Reimbursements	—	\$(16,355,226)	\$(20,613,938)	\$(4,258,712)	26.0%
Net Financing Uses	—	\$11,278,254	\$8,808,871	\$(2,469,383)	(21.9)%
Total Revenue	\$908,254	\$10,370,000	\$2,227,457	\$(8,142,543)	(78.5)%
Use of Fund Balance	\$(908,254)	\$908,254	\$6,581,414	\$5,673,160	624.6%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$14,815,449	\$15,176,434	\$360,985	2.4%
Intrafund Charges	—	\$7,500,000	\$8,806,969	\$1,306,969	17.4%
Appropriation for Contingencies	—	\$5,318,031	\$5,439,406	\$121,375	2.3%
Total Expenditures / Appropriations	—	\$27,633,480	\$29,422,809	\$1,789,329	6.5%
Intrafund Reimbursements Between Programs	—	\$(7,500,000)	\$(8,806,969)	\$(1,306,969)	17.4%
Other Reimbursements	—	\$(8,855,226)	\$(11,806,969)	\$(2,951,743)	33.3%
Total Reimbursements	—	\$(16,355,226)	\$(20,613,938)	\$(4,258,712)	26.0%
Net Financing Uses	—	\$11,278,254	\$8,808,871	\$(2,469,383)	(21.9)%
Revenue					
Intergovernmental Revenues	—	—	\$1,877,457	\$1,877,457	—%
Charges for Services	—	\$370,000	\$350,000	\$(20,000)	(5.4)%
Miscellaneous Revenues	\$908,254	\$10,000,000	—	\$(10,000,000)	(100.0)%
Total Revenue	\$908,254	\$10,370,000	\$2,227,457	\$(8,142,543)	(78.5)%
Use of Fund Balance	\$(908,254)	\$908,254	\$6,581,414	\$5,673,160	624.6%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$908,254	\$6,581,414	\$5,673,160	624.6%
Use of Fund Balance	\$908,254	\$6,581,414	\$5,673,160	624.6%

Summary of Changes

The Recommended Budget reflects a \$1,789,329 (6.5%) increase in total appropriations, \$4,258,712 (26.0%) increase in reimbursements, \$8,142,543 (78.5%) decrease in revenues, and \$5,673,160 (624.6%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in inter-fund transfers to the DCFAS operating budget (BU 7800000) for funding eligible expenditures.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to annualizing of transfers from nine to 12 months to offset expenditures.

The decrease in revenues is due to:

- A decrease in birth certificate fees to the Children’s Trust Fund as a result of a projected decline in volume of requests.
- The removal of one-time Wraparound revenues received in FY 2022-23.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Wraparound Restricted Fund	139,300	—	139,300	—	—

Children’s Trust Fund

Program Overview

The **Children’s Trust Fund (CTF)** was created by California State legislation (Assembly Bill 2994), enacted in 1983, to provide funding for child abuse and neglect prevention and intervention programs and services. Funding for the CTF is derived primarily from a portion of the fees charged for certified copies of birth certificates in the county and the California Kids’ Plates program. The Board of Supervisors appointed the Children’s Coalition as the Board responsible for administering the CTF, conducting its competitive bid selection processes, and recommending awards for grants funded by the CTF. DCFAS serves as the fiscal agent for the Children’s Coalition.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$299,383	\$521,068	\$221,685	74.0%
Appropriation for Contingencies	—	\$978,871	\$787,803	\$(191,068)	(19.5)%
Total Expenditures / Appropriations	—	\$1,278,254	\$1,308,871	\$30,617	2.4%
Net Financing Uses	—	\$1,278,254	\$1,308,871	\$30,617	2.4%
Revenue					
Charges for Services	—	\$370,000	\$350,000	\$(20,000)	(5.4)%
Miscellaneous Revenues	\$908,254	—	—	—	—%
Total Revenue	\$908,254	\$370,000	\$350,000	\$(20,000)	(5.4)%
Use of Fund Balance	\$(908,254)	\$908,254	\$958,871	\$50,617	5.6%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$908,254	\$958,871	\$50,617	5.6%
Use of Fund Balance	\$908,254	\$958,871	\$50,617	5.6%

Summary of Changes

The Recommended Budget reflects a \$30,617 (2.4%) increase in total appropriations, \$20,000 (5.4%) decrease in revenues, and \$50,617 (5.6%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to higher inter-fund transfers to DCFAS’ operating budget unit (BU 7800000) for funding eligible expenditures.

The decrease in revenues is due to a projected decline in the volume of birth certificates.

Wraparound Restricted Fund

Program Overview

The **Wraparound Program** was established by Senate Bill 163 in 1997, as an alternative to placing children in high-level group home care by providing intensive services to children and families with complex needs using a team-based approach. Wraparound funds can be used flexibly to pay for services, care and supervision, or both. Any unspent Wraparound funds not used for a specific child's placement and/or services costs must be put into a County Wraparound Trust Fund (Wraparound Restricted Fund) to be reinvested to serve other youth and their families involved in the child welfare system.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$14,516,066	\$14,655,366	\$139,300	1.0%
Intrafund Charges	—	\$7,500,000	\$8,806,969	\$1,306,969	17.4%
Appropriation for Contingencies	—	\$4,339,160	\$4,651,603	\$312,443	7.2%
Total Expenditures / Appropriations	—	\$26,355,226	\$28,113,938	\$1,758,712	6.7%
Total Reimbursements between Programs		\$(7,500,000)	\$(8,806,969)	\$(1,306,969)	17.4%
Other Reimbursements	—	\$(8,855,226)	\$(11,806,969)	\$(2,951,743)	33.3%
Total Reimbursements	—	\$(16,355,226)	\$(20,613,938)	\$(4,258,712)	26.0%
Net Financing Uses	—	\$10,000,000	\$7,500,000	\$(2,500,000)	(25.0)%
Revenue					
Intergovernmental Revenues	—	—	\$1,877,457	\$1,877,457	—%
Miscellaneous Revenues	—	\$10,000,000	—	\$(10,000,000)	(100.0)%
Total Revenue	—	\$10,000,000	\$1,877,457	\$(8,122,543)	(81.2)%
Use of Fund Balance	—	—	\$5,622,543	\$5,622,543	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	—	\$5,622,543	\$5,622,543	—%
Use of Fund Balance	—	\$5,622,543	\$5,622,543	—%

Summary of Changes

The Recommended Budget reflects a \$1,758,712 (6.7%) increase in total appropriations, \$4,258,712 (26.0%) increase in reimbursements, \$8,122,543 (81.2%) decrease in revenues, and \$5,622,543 increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- An increase in transfers to DCFAS’ operational budget (BU 7800000) for funding eligible expenditures.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to annualizing of the transfers from nine to 12 months to offset expenditures.

The decrease in revenues is due to:

- The removal of one-time revenues received in FY 2022-23.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DCFAS - Add Restricted Revenue Reimbursement for 1.0 FTE					
	139,300	—	139,300	—	—

Add funding for 1.0 FTE Senior Accountant to provide accounting support to the Foster Care Wraparound and Wraparound Achieved Savings programs, including periodic fund accounting and reconciliations, monitoring cash flows, processing monthly journal vouchers and handling audit activities. This position will also help reduce and minimize disallowed and questioned audit costs. If not approved, DCFAS will not be able to address accounting needs in a timely manner. This growth request is contingent upon approval of linked growth request in the DCFAS budget (BU 7800000).

IHSS Provider Payments

Budget Unit Functions & Responsibilities

The **In-Home Supportive Services (IHSS) Provider Payments** program provides funding for the payment of wages and benefits of IHSS providers that provide in-home care to dependent and elderly adults. The Program is administered and managed by the Department of Child, Family and Adult Services (DCFAS).

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
In-Home Supportive Services Provider Payments	\$124,633,884	\$132,708,025	\$137,610,346	\$4,902,321	3.7%
Total Expenditures / Appropriations	\$124,633,884	\$132,708,025	\$137,610,346	\$4,902,321	3.7%
Total Reimbursements	\$(88,565,409)	\$(92,108,025)	\$(95,792,346)	\$(3,684,321)	4.0%
Net Financing Uses	\$36,068,475	\$40,600,000	\$41,818,000	\$1,218,000	3.0%
Total Revenue	\$36,068,475	\$40,600,000	\$41,818,000	\$1,218,000	3.0%
Net County Cost	—	—	—	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$124,633,884	\$132,708,025	\$137,610,346	\$4,902,321	3.7%
Total Expenditures / Appropriations	\$124,633,884	\$132,708,025	\$137,610,346	\$4,902,321	3.7%
Semi-Discretionary Reimbursements	\$(88,565,409)	\$(92,108,025)	\$(95,792,346)	\$(3,684,321)	4.0%
Total Reimbursements	\$(88,565,409)	\$(92,108,025)	\$(95,792,346)	\$(3,684,321)	4.0%
Net Financing Uses	\$36,068,475	\$40,600,000	\$41,818,000	\$1,218,000	3.0%
Revenue					
Intergovernmental Revenues	\$36,068,475	\$40,600,000	\$41,818,000	\$1,218,000	3.0%
Total Revenue	\$36,068,475	\$40,600,000	\$41,818,000	\$1,218,000	3.0%
Net County Cost	—	—	—	—	—%

Summary of Changes

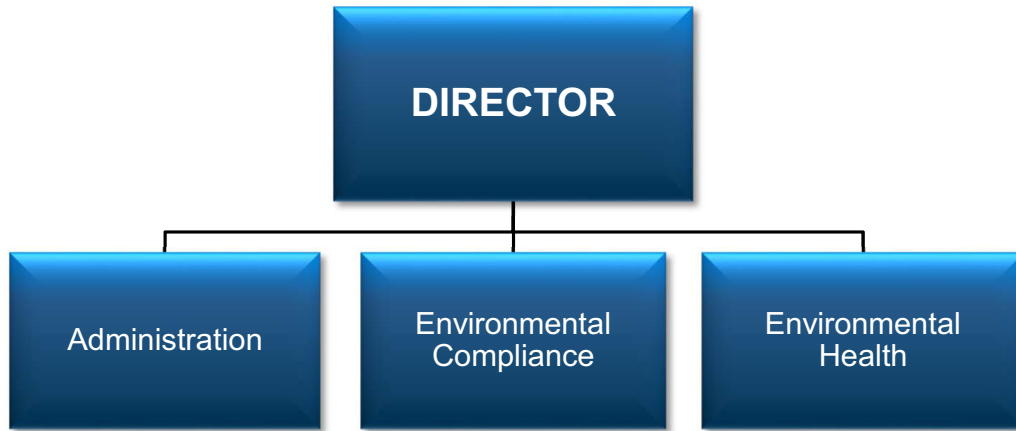
The Recommended Budget reflects a \$4,902,321 (3.7%) increase in total appropriations, \$3,684,321 (4.0%) increase in reimbursements, and \$1,218,000 (3.0%) increase in revenues from the prior year Adopted Budget.

The increase in total appropriations is due to a 4% annual increase in the In-Home Supportive Services (IHSS) Maintenance of Effort (MOE) for provider wages and a 3% increase in provider insurance premium costs.

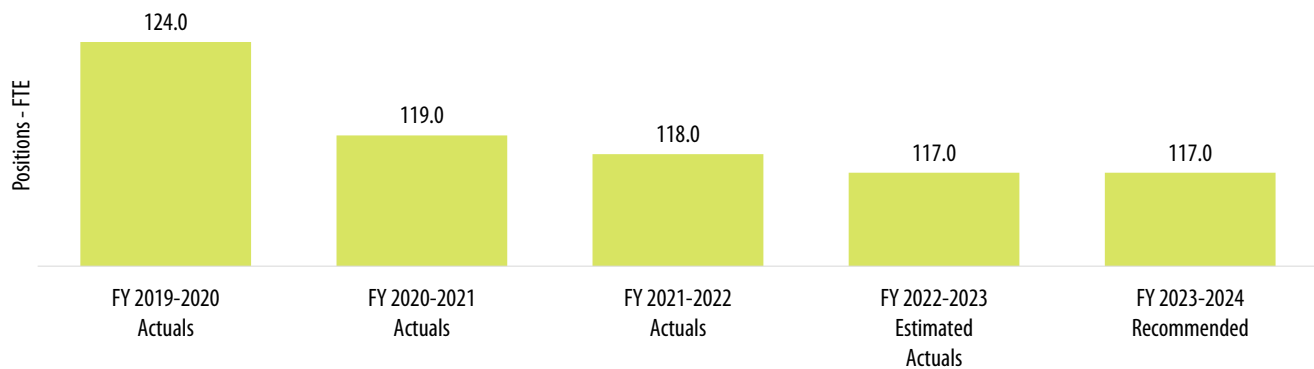
The increase in reimbursements is due to increased use of realignment funding from the State to offset the 4% IHSS MOE increase.

The increase in revenues is due to the increase in Federal and State revenues to fully offset the 3% cost increase in insurance premiums.

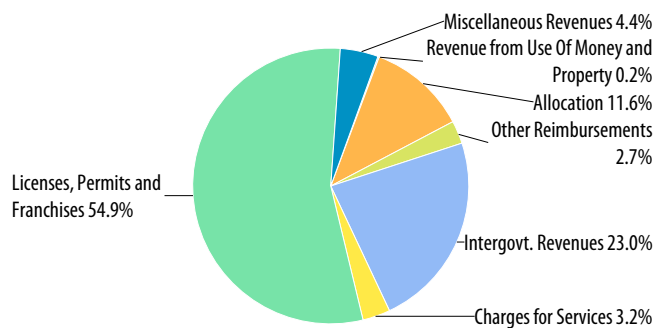
Environmental Management
Department Structure
Jenea Monasterio, Director



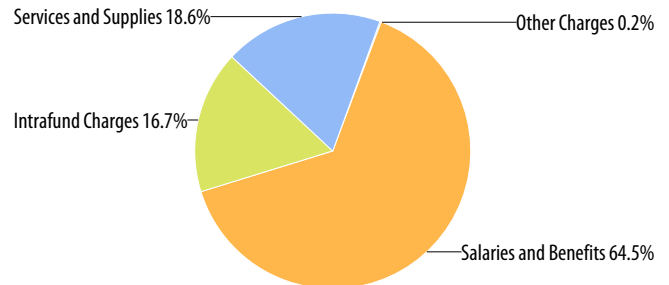
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

Environmental Management Department (EMD) provides mandated regulatory services that protect public health and the environment. EMD encompasses over 34 distinct programs designed to provide public protection from unsafe water, food and hazardous materials, as well as solid and liquid waste, hazardous and medical wastes, and proper disposition of medical waste and recyclable materials. EMD receives no General Fund allocation; it is funded through user fees, revenue from contracts, and other outside revenue sources. EMD includes the following programs:

- Administration
- Environmental Health
- Environmental Compliance

Goals

- Ensure that safe, sanitary and unadulterated food is sold at retail establishments within Sacramento County, body art practices are sanitary and operator/client disease protective, and public swimming pool facilities are safe for use.
- Ensure that facilities that store or manage hazardous materials and/or generate hazardous waste do so in compliance with Federal, State and local statutes and regulations.
- Successfully implement a new environmental health data management software system that will result in more efficient inspections and ancillary activities, allow customer businesses direct access to their accounts, reducing administrative efforts, and increase communication between EMD and customer businesses through multiple channels.

Accomplishments

- In addition to issuing 7,176 retail food permits, conducting over 16,000 routine food inspections and over 1,200 re-inspections, and successfully submitting an American Rescue Plan Act of 2022 Retail Food Fee Waiver project that will benefit 7,052 businesses in 2023, the Environmental Health Division received a Certificate of Achievement from the U.S. Department of Health and Human Services Public Health Service, Food and Drug Administration, which will provide future grant funding opportunities to enhance the County's retail food protection program.
- The Environmental Compliance Division (recently named one of two model Certified Unified Programs Agencies (CUPA) in the State) conducted over 2,900 routine hazardous materials inspections and 690 well inspections, responded to 478 hazardous materials calls within Sacramento County, assisted in the response to the January 2023 winter storms and floods, and – through its New Business Inspection Survey team – added 344 new businesses to the CUPA programs, increasing the total inventory by 1.4% to 5,687 facilities.
- Successfully implemented a new environmental health data management software system that resulted in more efficient inspections and ancillary activities, allowed customer businesses direct access to their accounts, reduced administrative efforts, and increased communication between the Department and customer businesses through multiple channels.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administration	\$2,672,143	\$2,986,401	\$2,933,042	\$(53,359)	(1.8)%
Environmental Compliance	\$12,411,316	\$12,678,336	\$13,851,398	\$1,173,062	9.3%
Environmental Health	\$11,416,996	\$12,143,809	\$12,310,746	\$166,937	1.4%
Total Expenditures / Appropriations	\$26,500,455	\$27,808,546	\$29,095,186	\$1,286,640	4.6%
Total Reimbursements	\$(5,439,786)	\$(5,179,646)	\$(5,519,446)	\$(339,800)	6.6%
Net Financing Uses	\$21,060,668	\$22,628,900	\$23,575,740	\$946,840	4.2%
Total Revenue	\$20,959,931	\$19,902,184	\$20,774,176	\$871,992	4.4%
Use of Fund Balance	\$100,738	\$2,726,716	\$2,801,564	\$74,848	2.7%
Positions	118.0	118.0	117.0	(1.0)	(0.8)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$16,764,103	\$17,614,362	\$18,768,757	\$1,154,395	6.6%
Services & Supplies	\$4,883,063	\$5,497,014	\$5,411,420	\$(85,594)	(1.6)%
Other Charges	\$125,415	\$88,183	\$45,467	\$(42,716)	(48.4)%
Intrafund Charges	\$4,727,874	\$4,608,987	\$4,869,542	\$260,555	5.7%
Total Expenditures / Appropriations	\$26,500,455	\$27,808,546	\$29,095,186	\$1,286,640	4.6%
Intrafund Reimbursements Within Programs	\$(1,906,324)	\$(1,371,996)	\$(1,800,500)	\$(428,504)	31.2%
Intrafund Reimbursements Between Programs	\$(362,276)	\$(3,066,991)	\$(3,069,042)	\$(2,051)	0.1%
Other Reimbursements	\$(3,171,186)	\$(740,659)	\$(649,904)	\$90,755	(12.3)%
Total Reimbursements	\$(5,439,786)	\$(5,179,646)	\$(5,519,446)	\$(339,800)	6.6%
Net Financing Uses	\$21,060,668	\$22,628,900	\$23,575,740	\$946,840	4.2%
Revenue					
Licenses, Permits & Franchises	\$13,435,151	\$9,475,771	\$13,293,779	\$3,818,008	40.3%
Fines, Forfeitures & Penalties	—	\$70,000	—	\$(70,000)	(100.0)%
Revenue from Use Of Money & Property	\$66,205	\$75,000	\$40,000	\$(35,000)	(46.7)%
Intergovernmental Revenues	\$5,499,306	\$8,812,509	\$5,579,325	\$(3,233,184)	(36.7)%
Charges for Services	\$925,795	\$911,540	\$784,511	\$(127,029)	(13.9)%
Miscellaneous Revenues	\$1,033,474	\$557,364	\$1,076,561	\$519,197	93.2%
Total Revenue	\$20,959,931	\$19,902,184	\$20,774,176	\$871,992	4.4%
Use of Fund Balance	\$100,738	\$2,726,716	\$2,801,564	\$74,848	2.7%
Positions	118.0	118.0	117.0	(1.0)	(0.8)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$2,744,021	\$306,920	\$(2,437,101)	(88.8)%
Reserve Release	\$909,973	\$2,494,644	\$1,584,671	174.1%
Provision for Reserve	\$(927,278)	—	\$927,278	(100.0)%
Use of Fund Balance	\$2,726,716	\$2,801,564	\$74,848	2.7%

Summary of Changes

The Recommended Budget reflects a \$1,286,640 (4.6%) increase in total appropriations, \$339,800 (6.6%) increase in reimbursements, \$871,992 (4.4%) increase in revenues, and \$74,848 (2.7%) increase in use of fund balance from the prior year Adopted Budget.

The net increase in total appropriations is due to:

- Increases in negotiated personnel costs and allocated costs.
- Decreases in costs for new software implementation.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net increase in reimbursements is due to:

- Increases in Department overhead and program to program recovery.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net increase in revenues is due to:

- Adjustments to facility inventory counts.
- The phased implementation of approved fee increases.
- The completion of the American Rescue Plan Act of 2021 (ARPA) 2023 Retail Food Fee Waiver project.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

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

- EMD Administration reserve has decreased \$150,000.
- EMD Health reserve has decreased \$436,222.
- EMD Hazardous Materials reserve has decreased \$1,908,422.

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

- 1.0 FTE net mid-year decrease.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Administration	4,683	(4,683)	—	—	—
Environmental Compliance	81,901	—	81,901	—	—
Environmental Health	30,970	(28,628)	2,342	—	—

Administration

Program Overview

Administration provides administrative support for the programs within Environmental Health and Environmental Compliance.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,128,674	\$2,143,086	\$2,179,064	\$35,978	1.7%
Services & Supplies	\$493,196	\$662,853	\$631,584	\$(31,269)	(4.7)%
Other Charges	\$14,755	\$10,462	\$5,394	\$(5,068)	(48.4)%
Intrafund Charges	\$36,315	\$170,000	\$117,000	\$(53,000)	(31.2)%
Cost of Goods Sold	\$(797)	—	—	—	—%
Total Expenditures / Appropriations	\$2,672,143	\$2,986,401	\$2,933,042	\$(53,359)	(1.8)%
Total Reimbursements within Program		—	—	—	—%
Total Reimbursements between Programs		\$(2,756,991)	\$(2,777,042)	\$(20,051)	0.7%
Other Reimbursements	\$(2,460,966)	\$(170,000)	—	\$170,000	(100.0)%
Total Reimbursements	\$(2,620,354)	\$(2,926,991)	\$(2,777,042)	\$149,949	(5.1)%
Net Financing Uses	\$51,789	\$59,410	\$156,000	\$96,590	162.6%
Revenue					
Intergovernmental Revenues	\$19,644	\$12,918	\$6,000	\$(6,918)	(53.6)%
Miscellaneous Revenues	\$(2,189)	—	—	—	—%
Total Revenue	\$17,455	\$12,918	\$6,000	\$(6,918)	(53.6)%
Use of Fund Balance	\$34,333	\$46,492	\$150,000	\$103,508	222.6%
Positions	14.0	14.0	13.0	(1.0)	(7.1)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$(18,357)	—	\$18,357	(100.0)%
Reserve Release	\$64,849	\$150,000	\$85,151	131.3%
Use of Fund Balance	\$46,492	\$150,000	\$103,508	222.6%

Summary of Changes

The Recommended Budget reflects a \$53,359 (1.8%) decrease in total appropriations, \$149,949 (5.1%) decrease in reimbursements, \$6,918 (53.6%) decrease in revenues, and \$103,508 (222.6%) increase in use of fund balance from the prior year Adopted Budget.

The net decrease in total appropriations is due to:

- Decreases in costs for new software implementation, partially offset by increases in allocated costs.
- Increases in negotiated personnel costs, partially offset by the net decrease of 1.0 FTE position.
- Recommended growth detailed later in this section.

The net decrease in reimbursements is due to:

- Decreases in Department overhead.
- Recommended growth detailed later in this section.

The decrease in revenues is due to the cessation of ARPA Essential Worker Pay reimbursement, partially offset by the recognition of revenues earned.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
EMD - Reallocate Sr OA to Sr AC 1.0 FTE	4,683	(4,683)	—	—	—

Reallocate 1.0 FTE Senior Office Assistant position to 1.0 FTE Senior Account Clerk position in order to provide additional multi-system revenue and receivable reconciliation as well as provide coverage of the public cashiering counter. To be funded by Department overhead and permit fee revenue.

Environmental Compliance

Program Overview

Environmental Compliance provides regulatory oversight for the implementation and enforcement of federal, state and local health and safety laws and regulations related to the management of hazardous materials; generation and proper disposition of solid and liquid waste; remediation of sites contaminated by underground petroleum product releases; maintenance of the small drinking water and cross connection protection systems; and storm water and surface water quality requirements.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$7,098,384	\$7,275,517	\$8,136,330	\$860,813	11.8%
Services & Supplies	\$2,640,064	\$2,914,215	\$2,881,397	\$(32,818)	(1.1)%
Other Charges	\$54,803	\$38,113	\$19,651	\$(18,462)	(48.4)%
Intrafund Charges	\$2,617,268	\$2,450,491	\$2,814,020	\$363,529	14.8%
Cost of Goods Sold	\$797	—	—	—	—%
Total Expenditures / Appropriations	\$12,411,316	\$12,678,336	\$13,851,398	\$1,173,062	9.3%
Total Reimbursements within Program		\$(996,996)	\$(1,425,500)	\$(428,504)	43.0%
Total Reimbursements between Programs		\$(235,000)	\$(233,500)	\$1,500	(0.6)%
Other Reimbursements	\$(561,817)	\$(570,659)	\$(621,276)	\$(50,617)	8.9%
Total Reimbursements	\$(2,298,833)	\$(1,802,655)	\$(2,280,276)	\$(477,621)	26.5%
Net Financing Uses	\$10,112,483	\$10,875,681	\$11,571,122	\$695,441	6.4%
Revenue					
Licenses, Permits & Franchises	\$7,224,157	\$7,515,475	\$7,821,132	\$305,657	4.1%
Fines, Forfeitures & Penalties	—	\$50,000	—	\$(50,000)	(100.0)%
Revenue from Use Of Money & Property	\$4,583	\$75,000	\$20,000	\$(55,000)	(73.3)%
Intergovernmental Revenues	\$1,630,662	\$941,156	\$967,227	\$26,071	2.8%
Charges for Services	\$47,055	\$128,040	\$55,511	\$(72,529)	(56.6)%
Miscellaneous Revenues	\$967,223	\$557,364	\$1,041,561	\$484,197	86.9%
Total Revenue	\$9,873,681	\$9,267,035	\$9,905,431	\$638,396	6.9%
Use of Fund Balance	\$238,802	\$1,608,646	\$1,665,691	\$57,045	3.5%
Positions	51.0	51.0	51.0	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,962,885	\$(242,731)	\$(2,205,616)	(112.4)%
Reserve Release	\$573,039	\$1,908,422	\$1,335,383	233.0%
Provision for Reserve	\$(927,278)	—	\$927,278	(100.0)%
Use of Fund Balance	\$1,608,646	\$1,665,691	\$57,045	3.5%

Summary of Changes

The Recommended Budget reflects a \$1,173,062 (9.3%) increase in total appropriations, \$477,621 (26.5%) increase in reimbursements, \$638,396 (6.9%) increase in revenues, and \$57,045 (3.5%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and allocated costs, partially offset by a decrease in costs for new software implementation.
- Increases in Department overhead offset by reductions in program to program charges.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to increases in program to program recovery.

The increase in revenues is due to:

- Adjustments to facility inventory counts.
- The phased implementation of approved fee increases.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
EMD - HMRT Contribution	31,484	—	31,484	—	—

EMD's portion of the Hazardous Materials Response Team contracts with City of Sacramento and Sacramento Metropolitan Fire District. Contributions by participating jurisdictions are collected by EMD and then remitted by the contractual distribution formula. Historically, this cost was waived due to EMD administering the contract; however, the EMD share of the contract was not waived for the upcoming year.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
EMD - Reallocate ECT II to ES II 2.0 FTE					
	48,076	—	48,076	—	—
<p>Reallocate 2.0 FTE Environmental Compliance Technician Level 2 positions to 2.0 FTE Environmental Specialist Level 2 positions in order to provide staff that can not only identify and evaluate businesses, but also complete initial inspections and violation compliance monitoring for newly enrolled businesses in Hazardous Materials programs. To be funded by Hazardous Materials permit fee revenue.</p>					
EMD - Reallocate Sr OA to Sr AC 1.0 FTE					
	2,341	—	2,341	—	—
<p>Reallocate 1.0 FTE Senior Office Assistant position to 1.0 FTE Senior Account Clerk position in order to provide additional multi-system revenue and receivable reconciliation as well as provide coverage of the public cashiering counter. To be funded by Department overhead and permit fee revenue.</p>					

Environmental Health

Program Overview

Environmental Health provides regulatory oversight and enforcement of State and local health codes related to food handling and preparation at retail food facilities; operation and safety of public swimming pools; prevention of childhood lead poisoning; institutions; proper disposition of medical waste and recyclable materials; sale of tobacco products to minor/tobacco retailers; proper discharge of storm water at food facilities; waste tire management; and implementation of Safe Body Art.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$7,537,045	\$8,195,759	\$8,453,363	\$257,604	3.1%
Services & Supplies	\$1,749,803	\$1,919,946	\$1,898,439	\$(21,507)	(1.1)%
Other Charges	\$55,857	\$39,608	\$20,422	\$(19,186)	(48.4)%
Intrafund Charges	\$2,074,290	\$1,988,496	\$1,938,522	\$(49,974)	(2.5)%
Total Expenditures / Appropriations	\$11,416,996	\$12,143,809	\$12,310,746	\$166,937	1.4%
Total Reimbursements within Program		\$(375,000)	\$(375,000)	—	—%
Total Reimbursements between Programs		\$(75,000)	\$(58,500)	\$16,500	(22.0)%
Other Reimbursements	\$(148,403)	—	\$(28,628)	\$(28,628)	—%
Total Reimbursements	\$(520,599)	\$(450,000)	\$(462,128)	\$(12,128)	2.7%
Net Financing Uses	\$10,896,396	\$11,693,809	\$11,848,618	\$154,809	1.3%
Revenue					
Licenses, Permits & Franchises	\$6,210,994	\$1,960,296	\$5,472,647	\$3,512,351	179.2%
Fines, Forfeitures & Penalties	—	\$20,000	—	\$(20,000)	(100.0)%
Revenue from Use Of Money & Property	\$61,622	—	\$20,000	\$20,000	—%
Intergovernmental Revenues	\$3,848,999	\$7,858,435	\$4,606,098	\$(3,252,337)	(41.4)%
Charges for Services	\$878,739	\$783,500	\$729,000	\$(54,500)	(7.0)%
Miscellaneous Revenues	\$68,440	—	\$35,000	\$35,000	—%
Total Revenue	\$11,068,794	\$10,622,231	\$10,862,745	\$240,514	2.3%
Use of Fund Balance	\$(172,398)	\$1,071,578	\$985,873	\$(85,705)	(8.0)%
Positions	53.0	53.0	53.0	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$799,493	\$549,651	\$(249,842)	(31.3)%
Reserve Release	\$272,085	\$436,222	\$164,137	60.3%
Use of Fund Balance	\$1,071,578	\$985,873	\$(85,705)	(8.0)%

Summary of Changes

The Recommended Budget reflects a \$166,937 (1.4%) increase in total appropriations, \$12,128 (2.7%) increase in reimbursements, \$240,514 (2.3%) increase in revenues, and \$85,705 (8.0%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and allocated costs, partially offset by a decrease in costs for new software implementation.
- Recommended growth detailed later in this section.

The net decrease in reimbursements is due to:

- Decreases in program to program recovery.
- Recommended growth detailed later in this section.

The increase in revenues is due to:

- Adjustments to facility inventory counts, offset by the completion of America Rescue Plan Act (ARPA) Retail Fee Waiver Program.
- The phased implementation of approved fee increases.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
EMD - Reallocate Sr OA to Sr AC 1.0 FTE					
	2,342	—	2,342	—	—
<p>Reallocate 1.0 FTE Senior Office Assistant position to 1.0 FTE Senior Account Clerk position in order to provide additional multi-system revenue and receivable reconciliation as well as provide coverage of the public cashing counter. To be funded by Department overhead and permit fee revenue.</p>					
EMD - SB 1383 Edible Food Recovery					
	28,628	(28,628)	—	—	—
<p>Funding for additional overtime costs related to EMD's participation in the County's multi-departmental implementation of edible food recovery programs per SB 1383. This request represents the projected budget for activities in Fiscal Year 2023-24 but will increase in subsequent years as the SB 1383 implementation develops. EMD plans to conduct SB 1383 inspections at applicable regulated facilities, educate Tier 1 and Tier 2 Generators and Food Recovery Organizations and Services, investigate complaints, and maintain all related records, pursuant to chapter 6.22 of the SCC and article 14 of the SB 1383 Regulations as it relates to Edible Food Recovery. This request is contingent upon approval of a linked growth request in the Department of Health Services budget (BU 7200000).</p>					

EMD Special Program Funds

Budget Unit Functions & Responsibilities

Environmental Management Department (EMD) Special Program Funds provides financing for certain projects and programs administered by EMD. These funds were established to offset expenditures for EMD.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
EMD Special Program Funds	\$136,568	\$276,000	\$311,000	\$35,000	12.7%
Total Expenditures / Appropriations	\$136,568	\$276,000	\$311,000	\$35,000	12.7%
Net Financing Uses	\$136,568	\$276,000	\$311,000	\$35,000	12.7%
Total Revenue	\$9,392	\$4,580	\$4,350	\$(230)	(5.0)%
Use of Fund Balance	\$127,176	\$271,420	\$306,650	\$35,230	13.0%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$136,568	\$276,000	\$311,000	\$35,000	12.7%
Total Expenditures / Appropriations	\$136,568	\$276,000	\$311,000	\$35,000	12.7%
Net Financing Uses	\$136,568	\$276,000	\$311,000	\$35,000	12.7%
Revenue					
Revenue from Use Of Money & Property	\$9,392	\$4,580	\$4,350	\$(230)	(5.0)%
Total Revenue	\$9,392	\$4,580	\$4,350	\$(230)	(5.0)%
Use of Fund Balance	\$127,176	\$271,420	\$306,650	\$35,230	13.0%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$96,660	\$109,059	\$12,399	12.8%
Reserve Release	\$178,534	\$198,491	\$19,957	11.2%
Provision for Reserve	\$(3,774)	\$(900)	\$2,874	(76.2)%
Use of Fund Balance	\$271,420	\$306,650	\$35,230	13.0%

Summary of Changes

The Recommended Budget reflects a \$35,000 (12.7%) increase in total appropriations, \$230 (5.0%) decrease in revenues, and \$35,230 (13.0%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to increased activity in the Well Restoration and Single Wall Underground Storage Tank (UST) programs.

The decrease in revenues is due to a reduction in anticipated interest earnings.

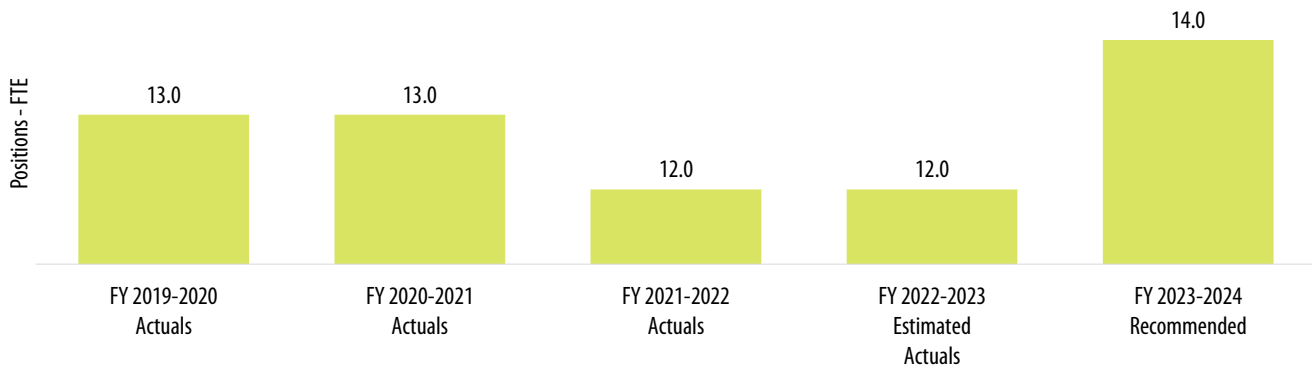
Reserve changes from the prior year Adopted Budget are detailed below:

- The Regional Water Quality Fund Reserve has increased \$900.
- The Well Restoration Reserve has decreased \$29,529.
- The Single Wall UST Reserve has decreased \$168,250.
- The Local Primacy Agency Reserve has decreased \$712.

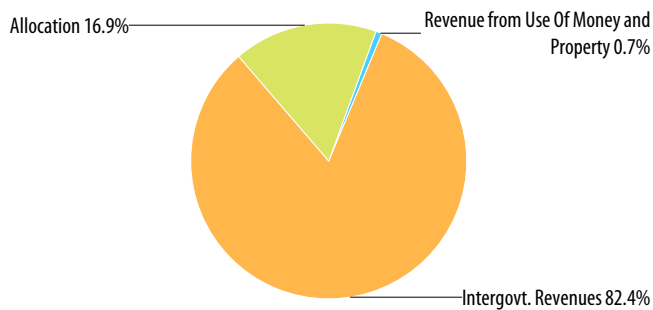
First 5 Sacramento Commission
Department Structure
Julie Gallelo, Executive Director



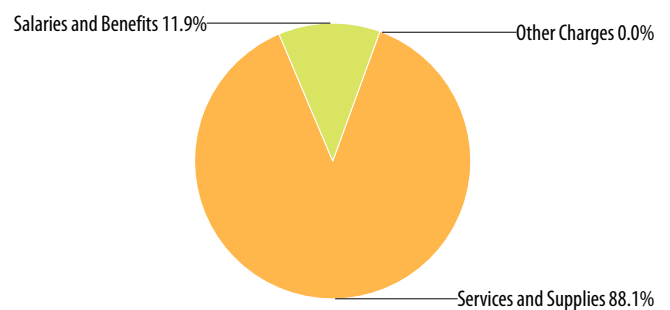
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **First 5 Sacramento Commission** was created when the California Children and Families First Act of 1998 (Proposition 10) established an excise tax on tobacco products. Funds from the tax are to be used to create and implement an integrated, comprehensive, and collaborative system of information and services to enhance the optimal development of children from the prenatal stage to five years of age.

Goals

- All children are healthy.
- All children have access to quality early learning experiences and are ready for kindergarten.
- Empower families to support child development and safety.

Accomplishments

- Reducing African American Child Deaths (RAACD): First 5's funded programs to reduce African American child death saved babies lives over the last three years. Outcomes showed an 85% reduction in child abuse and neglect homicides, a 54% decrease in infant sleep-related deaths, a 4% decrease in perinatal-related deaths (prematurity/low birthweight), and saw the successful delivery of 71 Black babies through our pregnancy peer support project.
- Children's System of Care: First 5 has long been a funder of direct services, but has recently taken a much larger role through cross systems convening to improve policies, practices and partnerships. Accomplishments to date include an MOU with 15 child & family servicing systems that identifies the action that all involved (County Departments, non-profits, funders, etc.) will take to prevent child abuse. A child abuse prevention strategic plan is in development that seeks to eliminate child abuse deaths and near fatalities in Sacramento. And, First 5 is simultaneously working on the County's application for funding under the Families First Prevention Services program, which will bring funding to Department of Child Family and Adult Services (DCFAS) for all levels of prevention.
- Home Visiting Coordination Collaborative (HVCC): First 5 Sacramento created a coordinated system of care for home visiting agencies and other family serving organizations. A Home Visiting MOU was developed and signed by 34 agencies including County Departments, school districts and non-profits. Also, in collaboration with the four other funding agencies, the HVCC developed a referral flowchart to help navigate referrals to programs that best meet the needs of the family. Finally, First 5 created a training video on the use of the flow sheet and ensured that all member of the HVCC are ready to implement it in the new fiscal year.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
First 5 Commission	\$18,069,750	\$21,574,131	\$22,353,339	\$779,208	3.6%
Total Expenditures / Appropriations	\$18,069,750	\$21,574,131	\$22,353,339	\$779,208	3.6%
Net Financing Uses	\$18,069,750	\$21,574,131	\$22,353,339	\$779,208	3.6%
Total Revenue	\$17,919,264	\$20,632,586	\$18,585,484	\$(2,047,102)	(9.9)%
Use of Fund Balance	\$150,486	\$941,545	\$3,767,855	\$2,826,310	300.2%
Positions	12.0	12.0	14.0	2.0	16.7%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,172,821	\$2,370,673	\$2,662,040	\$291,367	12.3%
Services & Supplies	\$15,878,409	\$19,193,651	\$19,687,972	\$494,321	2.6%
Other Charges	\$18,520	\$9,807	\$3,327	\$(6,480)	(66.1)%
Total Expenditures / Appropriations	\$18,069,750	\$21,574,131	\$22,353,339	\$779,208	3.6%
Net Financing Uses	\$18,069,750	\$21,574,131	\$22,353,339	\$779,208	3.6%
Revenue					
Revenue from Use Of Money & Property	\$139,675	\$199,016	\$163,040	\$(35,976)	(18.1)%
Intergovernmental Revenues	\$17,779,589	\$20,433,570	\$18,422,444	\$(2,011,126)	(9.8)%
Total Revenue	\$17,919,264	\$20,632,586	\$18,585,484	\$(2,047,102)	(9.9)%
Use of Fund Balance	\$150,486	\$941,545	\$3,767,855	\$2,826,310	300.2%
Positions	12.0	12.0	14.0	2.0	16.7%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,458,132	\$12,507	\$(1,445,625)	(99.1)%
Reserve Release	—	\$3,755,348	\$3,755,348	—%
Provision for Reserve	\$(516,587)	—	\$516,587	(100.0)%
Use of Fund Balance	\$941,545	\$3,767,855	\$2,826,310	300.2%

Summary of Changes

The Recommended Budget reflects a \$779,208 (3.6%) increase in total appropriations, \$2,047,102 (9.9%) decrease in revenues, and \$2,826,310 (300.2%) increase in use of available fund balance from the prior year Adopted Budget.

The net increase in total appropriations is due to:

- Increases in negotiated personnel costs.
- Increases in costs for contracted service providers.
- Decreases in various service and supplies accounts.
- Increases in countywide allocated costs.
- Recommended growth detailed later in this section.

The net decrease in revenues is due to:

- Decreases in Proposition 10 revenues due to the statewide ban on the sale of flavored tobacco products.
- An increase in the Home Visiting Collaborative grant.
- A decrease in expected interest revenues, which are budgeted based on 1% or the reserve balance.
- An increase in Medi-Cal Administrative Activity reimbursement.
- Recommended growth detailed later in this section.

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

- Reserve for Future Services has decreased \$3,755,348.

Position counts have increased by 2.0 FTE from the prior year Adopted Budget due to:

- 2.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

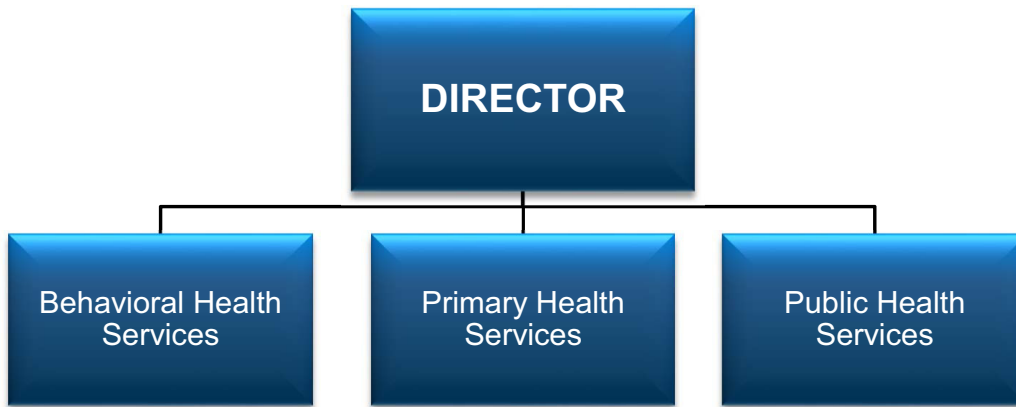
Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
First 5 Commission	203,035	—	203,035	—	2.0

Recommended Growth Detail for the Program

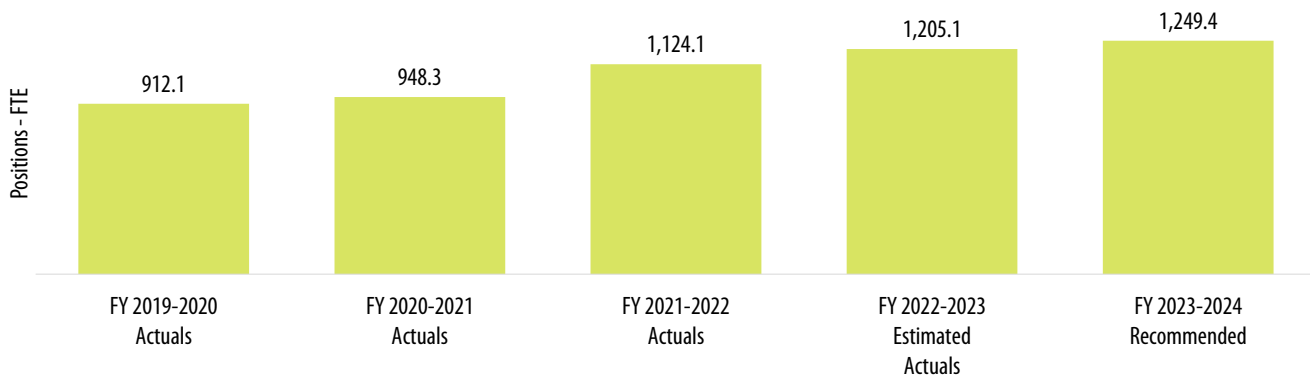
Add 2.0 FTE First 5 Commission	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
	203,035	—	203,035	—	2.0

Add 1.0 FTE Senior Office Assistant and 1.0 Administrative Services Officer 1 to provide support services for the Commissions systems change and sustainability work. This request is funded by the First 5 Commission's Children and Families First Trust fund.

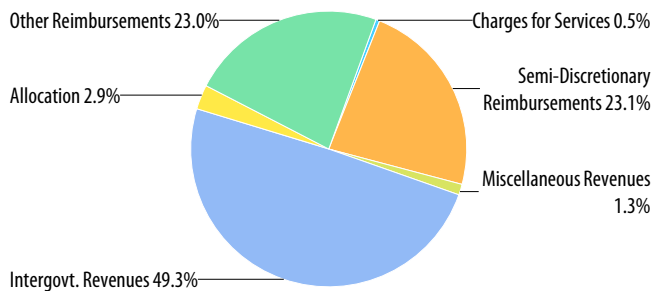
Health Services
Department Structure
Timothy Lutz, Director



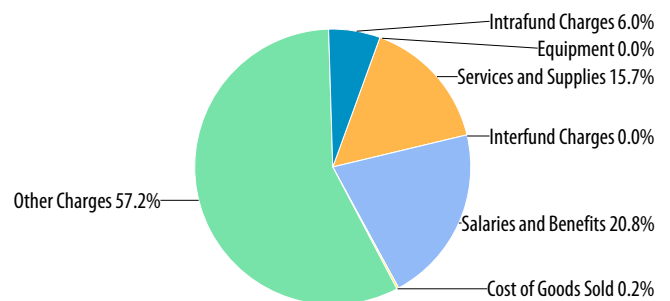
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Department of Health Services (DHS)** delivers health, social, and behavioral health services to the Sacramento community; directs resources toward creative strategies and programs that prevent problems, improve well-being, and increase access to services for individuals and families. Services are provided through the following programs:

- Administration and Fiscal Services: provides fiscal, human resources, facilities, budgeting, Information Technology procurement, contracts, and research and quality assurance.
- Mental Health: administers, through directly operated or contracted services, a full array of culturally responsive and linguistically proficient mental health services to individuals of all ages.
- Primary Health Services: provides nutrition services to improve pregnancy outcomes and promote optimal health and growth in children zero to five years old, pharmaceuticals and medical supplies, comprehensive primary care services, and regulatory oversight and medical/health coordination in Sacramento County.
- Public Health Services: monitors, protects and assures conditions for optimal health and public safety for residents and communities of Sacramento County.
- Substance Use Prevention and Treatment Services: administers treatment services to individuals struggling with substance use disorders.

Goals

- Provide first-class service with compassion.
- Commit to staff success and competence.
- Protect vulnerable populations of our community, as well as the general public.

Accomplishments

- Sacramento County Primary Health Services:
 - Continued to seek innovative service offerings to meet the needs of vulnerable populations, acquiring a grant to bolster HIV prevention and outreach work in collaboration with Public Health.
 - Expanded the School-Based Mental Health pilot program to improve the provision of accessible services to students.
 - The Refugee Health Assessment Program served a significant number of refugees, mostly from Afghanistan.
- Sacramento County Behavioral Health Services:
 - Served over 38,000 consumers in the Mental Health and Substance Use Prevention and Treatment (SUPT) programs.
 - Successfully implemented the new adult Community Outreach, Recovery, Empowerment (CORE) programs, the Homeless Encampment and Response Team (HEART), Assisted Outpatient Treatment (AOT) program, a Fentanyl Awareness Campaign, and expanded Substance Use Disorder Residential Treatment by 50 beds across 3 providers.
- Sacramento County Public Health Services:

- Responded to the local outbreak of Mpox (previously referred to as monkeypox), facilitating specimen collection, conducting laboratory testing, and coordinating vaccination of over 4,400 people.
- During a Fall 2022 surge of flu and RSV, Public Health worked with hospitals and healthcare providers to address capacity concerns and coordinate messaging to residents about the importance of preventing respiratory illness and reducing strain on the hospital system.
- Established a field nursing unit to provide support to the encampment teams and another team to take referrals for families with at-risk young children.
- Formed a Health and Racial Equity (HRE) Unit to expand and build health and racial equity programs, policies, and practices throughout SCPH to eliminate, mitigate, and prevent existing and future health disparities and inequities that people of color and underserved communities face in the county.
- Created a dedicated Unit charged with achieving Public Health Accreditation, a national process that emphasizes a culture of performance improvement, strong infrastructure, and innovation.
- Expanded the Sexual Health Clinic to offer four additional exam rooms which offer Sexually Transmitted Infection (STI) express visits, HIV services, as well as Pre-Exposure Prophylaxis (PrEP) and STI treatment.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Administration and Fiscal Services	\$12,650,809	\$27,127,694	\$27,901,964	\$774,270	2.9%
Mental Health	\$317,138,017	\$452,460,400	\$568,908,267	\$116,447,867	25.7%
Primary Health	\$31,490,885	\$41,467,697	\$46,459,569	\$4,991,872	12.0%
Public Health Services	\$95,047,962	\$119,377,988	\$126,147,923	\$6,769,935	5.7%
Substance Use Prevention and Treatment Services	\$45,702,467	\$86,025,022	\$106,034,650	\$20,009,628	23.3%
Total Expenditures / Appropriations	\$502,030,141	\$726,458,801	\$875,452,373	\$148,993,572	20.5%
Total Reimbursements	\$(274,480,527)	\$(390,643,526)	\$(423,085,854)	\$(32,442,328)	8.3%
Net Financing Uses	\$227,549,614	\$335,815,275	\$452,366,519	\$116,551,244	34.7%
Total Revenue	\$231,118,395	\$314,031,025	\$428,257,488	\$114,226,463	36.4%
Net County Cost	\$(3,568,780)	\$21,784,250	\$24,109,031	\$2,324,781	10.7%
Positions	1,124.1	1,176.1	1,249.4	73.3	6.2%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$122,617,817	\$161,067,333	\$182,081,570	\$21,014,237	13.0%
Services & Supplies	\$76,979,932	\$109,900,311	\$137,493,399	\$27,593,088	25.1%
Other Charges	\$264,659,705	\$409,945,375	\$500,978,645	\$91,033,270	22.2%
Equipment	\$417,979	\$7,000	\$7,000	—	—%
Computer Software	\$641,262	—	—	—	—%
Interfund Charges	\$146,483	—	\$28,628	\$28,628	—%
Intrafund Charges	\$34,709,504	\$44,010,845	\$52,761,414	\$8,750,569	19.9%
Cost of Goods Sold	\$1,857,458	\$1,527,937	\$2,101,717	\$573,780	37.6%
Total Expenditures / Appropriations	\$502,030,141	\$726,458,801	\$875,452,373	\$148,993,572	20.5%
Intrafund Reimbursements Within Programs	\$(4,147,214)	\$(9,577,368)	\$(16,701,329)	\$(7,123,961)	74.4%
Intrafund Reimbursements Between Programs	\$(14,729,386)	\$(18,764,998)	\$(19,540,707)	\$(775,709)	4.1%
Semi-Discretionary Reimbursements	\$(134,572,447)	\$(188,296,493)	\$(194,055,550)	\$(5,759,057)	3.1%
Other Reimbursements	\$(121,031,479)	\$(174,004,667)	\$(192,788,268)	\$(18,783,601)	10.8%
Total Reimbursements	\$(274,480,527)	\$(390,643,526)	\$(423,085,854)	\$(32,442,328)	8.3%
Net Financing Uses	\$227,549,614	\$335,815,275	\$452,366,519	\$116,551,244	34.7%
Revenue					
Fines, Forfeitures & Penalties	\$1,647,201	—	—	—	—%
Intergovernmental Revenues	\$222,880,224	\$300,928,560	\$413,905,093	\$112,976,533	37.5%
Charges for Services	\$3,358,419	\$3,580,944	\$3,834,960	\$254,016	7.1%
Miscellaneous Revenues	\$3,232,175	\$9,521,521	\$10,517,435	\$995,914	10.5%
Other Financing Sources	\$376	—	—	—	—%
Total Revenue	\$231,118,395	\$314,031,025	\$428,257,488	\$114,226,463	36.4%
Net County Cost	\$(3,568,780)	\$21,784,250	\$24,109,031	\$2,324,781	10.7%
Positions	1,124.1	1,176.1	1,249.4	73.3	6.2%

Summary of Changes

The Recommended Budget reflects a \$148,993,572 (20.5%) increase in total appropriations, \$32,442,328 (8.3%) increase in reimbursements, \$114,226,463 (36.4%) increase in revenues, and \$2,324,781 (10.7%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and the mid-year addition of 29.0 FTE positions.
- Increases in county-wide allocated costs.
- Approved 10% contract increases for contractors for the cost of doing business utilizing CalAIM revenue.
- Increases in contracts for Qualtrics, UC Davis, and for staff development and training due to grant requirements.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to:

- Increases in 2011 Realignment allocations.
- Increases for the Homeless Encampment and Response Team (HEART) reimbursed with Opioid funds in restricted accounts.
- Increases in Wraparound services reimbursed by DCFAS.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in revenues is due to:

- Increases in revenue for CalAIM behavioral health payment reform.
- Additional grants from Future of Public Health and Centers for Disease Control.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Position counts have increased by 73.3 FTE from the prior year Adopted Budget due to:

- 29.0 FTE net mid-year increases.
- 44.3 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Administration and Fiscal Services	1,276,603	(256,402)	1,020,201	—	5.0
Mental Health	74,279,507	(4,849,153)	69,325,615	104,739	21.0
Primary Health	2,559,784	(467,916)	2,067,476	24,392	16.3
Public Health Services	2,229,173	(598,134)	1,499,789	131,250	—
Substance Use Prevention and Treatment Services	3,870,707	—	3,860,696	10,011	2.0

Administration and Fiscal Services

Program Overview

Administration and Fiscal Services provides services to all divisions of the Department of Health Services, including direct support to the Director. Services include facilities management, contracting, budgeting, and fiscal services.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$7,496,983	\$9,046,622	\$10,150,249	\$1,103,627	12.2%
Services & Supplies	\$2,430,003	\$11,655,949	\$11,867,459	\$211,510	1.8%
Other Charges	\$927,849	\$4,201,700	\$3,540,650	\$(661,050)	(15.7)%
Intrafund Charges	\$1,795,974	\$2,223,423	\$2,343,606	\$120,183	5.4%
Total Expenditures / Appropriations	\$12,650,809	\$27,127,694	\$27,901,964	\$774,270	2.9%
Total Reimbursements between Programs		\$(13,931,674)	\$(14,375,623)	\$(443,949)	3.2%
Other Reimbursements	\$(195)	—	—	—	—%
Total Reimbursements	\$(11,198,766)	\$(13,931,674)	\$(14,375,623)	\$(443,949)	3.2%
Net Financing Uses	\$1,452,044	\$13,196,020	\$13,526,341	\$330,321	2.5%
Revenue					
Intergovernmental Revenues	\$1,301,414	\$12,572,433	\$12,720,201	\$147,768	1.2%
Miscellaneous Revenues	\$150,630	\$461,069	\$456,140	\$(4,929)	(1.1)%
Total Revenue	\$1,452,044	\$13,033,502	\$13,176,341	\$142,839	1.1%
Net County Cost	—	\$162,518	\$350,000	\$187,482	115.4%
Positions	60.0	62.0	67.0	5.0	8.1%

Summary of Changes

The Recommended Budget reflects a \$774,270 (2.9%) increase in total appropriations, \$443,949 (3.2%) increase in reimbursements, \$142,839 (1.1%) increase in revenues, and \$187,482 (115.4%) increase in Net County Cost from the prior year Adopted Budget.

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

The net increase in total appropriations is due to:

- Increases in negotiated personnel costs.
- Reductions in Board of Supervisors American Rescue Plan Act (ARPA) district contracts, as not all are being executed.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- Division overhead increases due to an increase in salary and benefits costs.
- Increases in county-wide allocated costs.
- Recommended growth detailed later in this section.

The net increase in revenues is due to:

- ARPA revenue reduced for Board of Supervisors districts contracts not being executed.
- ARPA revenue reduced for one time DTech IT contractor support.
- ARPA revenue increased for the Social Health Information Exchange project.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Add 1.0 FTE ASO2 for Facilities Mgmt Services (1)					
	136,004	(136,004)	—	—	1.0
Add 1.0 FTE Administrative Services Officer 2, to support additional DHS facilities that are being added and two Inpatient Psychiatric Health Facilities that are being constructed. DHS currently has eight facilities, at least ten out-stationed facilities with DHS staff working in other departments and only 4 Facility Managers to handle the projects, safety and related requests. In FY 2022-2023, DHS gained an apartment building, hangar at Mather, has staff moving into 711 G Street (OB1), and are building two additional facilities at Branch Center (PHFs). The Department is requesting an ASO2 to act as a Facility Manager for these additional facility locations. This request includes one time costs of \$5,854 for computer equipment, software and phones for the positions. If not approved, projects will be delayed and may not be completed timely which can impact funding requirements. This request is contingent on the approval of linked requests in the JMS (BU 7230000) and CHS (BU 7410000) budgets. This request impacts several programs in DHS.					
DHS-Add 1.0 FTE ASO2 for SHIE - Admin					
	134,296	—	134,296	—	1.0
Add 1.0 FTE Administrative Services Officer 2 (ASO2) for the SHIE. The ASO2 position will be used to manage the SHIE budget and fiscal administration across governmental and private entities. The benefits that the SHIE offers closely aligns with many programmatic priorities that the Board has previously identified, including enhancing service delivery and coordination to the County's homeless population, enhancing linkages across the behavioral health crisis continuum, and enhancing case management and warm handoffs to the justice involved population. The SHIE would assist in both the County's continued development of the Sequential Intercept Model and compliance with the Mays Consent Decree. Lack of sufficient administrative support may jeopardize the funding for SHIE operations and future financial sustainability. Funded by American Rescue Plan Act revenue.					
DHS-Add 1.0 FTE Stock Clerk and One Vehicle - Facilities					
	120,398	(120,398)	—	—	1.0
Add 1.0 FTE Stock Clerk and one vehicle. DHS Management Services lost its assigned Stock Clerk when DHS split into two separate departments back in 2017 (DHHS to DCFAS and DHS). This has resulted in delays in the ability to complete small tasks and has increased cost. This position will repair, assemble and move furniture such as chairs, desks and modular components, for conference room configuring for large meetings, and inter-departmental deliveries. DHS currently has a large surplus inventory of new and gently used furniture in our warehouse. The van will be used to deploy furniture is already on hand which will result in efficiencies and cost savings. This request includes \$38,950 for the purchase of a Mini Van and \$7,204 for rental and fuel costs to transport equipment between DHS facilities. Also included is \$3,414 for one-time costs for the purchase of computer, desk phone, and cellphone required for this position. This request is contingent on approval of linked requests in the JMS (BU 7230000) and CHS (BU 7410000) budgets, and impacts multiple programs in DHS.					

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Add 2.0 FTE HS Prog Planners for SHIE - Admin					
	357,720	—	357,720	—	2.0
<p>Add 2.0 FTE Human Services Program Planners Range B for the Social Health Information Exchange (SHIE) to lead the compliance management, data governance, and business development for SHIE user entities. The Planners are essential to lead the data governance, ensure the SHIE operates in compliance with relevant rules and regulations, lead customer service, and liaison between internal and external users of the SHIE system, the technical operations team, and legal counsel. Lack of sufficient compliance and customer service support could result in financial and legal risk to the county, negative customer experiences and decreased utilization of and investment in the SHIE, and breaches of data privacy negatively impacting Sacramento County residents. Funded by American Rescue Plan Act revenue.</p>					
DHS-Fund DTech IT support SHIE - Admin					
	528,185	—	528,185	—	—
<p>Fund 3.0 FTE embedded Department of Technology IT positions: 1.0 FTE Supervising Information Technology Analyst and 2.0 FTE Information Technology Business Systems Analysts. These positions are needed for the technical direction and tactical operations of the SHIE infrastructure and associated applications. This includes managing the development of technical and engineering specifications and implementing data exchanges as well as reporting and analytics. They are American Rescue Plan Act funded through 12/31/2026. Lack of sufficient IT support may result in sub-standard or ineffective solutions being implemented, delayed milestones that may jeopardize funding that is contingent upon meeting deadlines, a loss of customer confidence in the SHIE, and reduced opportunities for financial sustainability. This request is contingent upon approval of a linked request in the Department of Technology budget (BU 7600000).</p>					

Mental Health

Program Overview

Mental Health services include prevention and early intervention, outpatient services, intensive outpatient services, targeted case management services, crisis intervention and stabilization services, psychiatric residential services and inpatient psychiatric hospitalizations.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$57,898,390	\$75,164,810	\$84,586,577	\$9,421,767	12.5%
Services & Supplies	\$17,285,432	\$28,310,559	\$59,367,013	\$31,056,454	109.7%
Other Charges	\$218,976,236	\$319,964,635	\$392,987,202	\$73,022,567	22.8%
Computer Software	\$641,262	—	—	—	—%
Intrafund Charges	\$22,329,432	\$29,020,396	\$31,967,475	\$2,947,079	10.2%
Cost of Goods Sold	\$7,265	—	—	—	—%
Total Expenditures / Appropriations	\$317,138,017	\$452,460,400	\$568,908,267	\$116,447,867	25.7%
Total Reimbursements within Program		\$(6,592,683)	\$(7,444,508)	\$(851,825)	12.9%
Semi Discretionary Reimbursements	\$(104,209,672)	\$(152,289,748)	\$(157,703,024)	\$(5,413,276)	3.6%
Other Reimbursements	\$(112,007,452)	\$(163,156,479)	\$(179,591,504)	\$(16,435,025)	10.1%
Total Reimbursements	\$(219,116,321)	\$(322,038,910)	\$(344,739,036)	\$(22,700,126)	7.0%
Net Financing Uses	\$98,021,696	\$130,421,490	\$224,169,231	\$93,747,741	71.9%
Revenue					
Intergovernmental Revenues	\$110,792,654	\$120,444,259	\$213,809,781	\$93,365,522	77.5%
Charges for Services	\$542,103	\$1,157,136	\$1,252,053	\$94,917	8.2%
Miscellaneous Revenues	\$1,588,175	\$7,222,273	\$7,783,584	\$561,311	7.8%
Total Revenue	\$112,922,932	\$128,823,668	\$222,845,418	\$94,021,750	73.0%
Net County Cost	\$(14,901,236)	\$1,597,822	\$1,323,813	\$(274,009)	(17.1)%
Positions	538.4	565.4	597.4	32.0	5.7%

Summary of Changes

The Recommended Budget reflects a \$116,447,867 (25.7%) increase in total appropriations, \$22,700,126 (7.0%) increase in reimbursements, \$94,021,750 (73.0%) increase in revenues, and \$274,009 (17.1%) decrease in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and an increase of 7.0 FTE positions to support Opioid Remediation activities, funded with Opioid Settlement funds.
- Increases in allocated costs and administrative overhead allocations.
- An approved 10% contract increase for contractors for the cost of doing business utilizing CalAIM revenue.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- Increases to the 2011 Realignment allocations.
- Increases in other reimbursements from Restricted Accounts for the Homeless Encampment and Response Team (HEART).
- Increases in Wraparound services reimbursed by Department of Child, Family and Adult Services (DCFAS).
- Recommended growth detailed later in this section.

The increase in revenues is due to:

- Increases in revenue for CalAIM payment reform.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS - Increase BACS contract BHS - Mays Consent Decree Plan #6 and 22					
	1,900,000	—	1,900,000	—	—
<p>Increase the Bay Area Community Services (BACS) Crisis Navigator Program contract by \$1,900,000 to expand BACS’s current teams. This will expand the mobile crisis response teams to cover three shifts 7 days per week. These teams will be dispatched to respond to behavioral health crises in the community to provide immediate crisis interventions, de-escalation, safety planning and linkage to ongoing behavioral health services. If this request is not approved it will result in expanded need for law enforcement response to mental health calls, increased emergency room visits and incarceration of individuals experiencing a mental health crisis. The 24/7 mobile crisis response teams will support the Mayor’s consent goals, specifically Decree #22, of diverting persons experiencing mental illness symptoms and part of the justice system from incarceration to immediate behavioral health crisis services. Funded with State revenue.</p>					
DHS - Reallocate 0.8 FTE Pharmacist to 1.0 FTE - Primary Health- Mays Consent Decree Plan #2 BHS					
	43,457	(15,210)	28,247	—	—
<p>Reallocate an existing 0.8 FTE Pharmacist to a 1.0 FTE Pharmacist to provide chart auditing capacity. Pharmacy staff must conduct required chart audits (42 C.F.R. 438.236 (b) and Cal. Code Regs., Tit. 9, 1810.326) at approximately 43 outpatient Child and Adult Mental Health clinics, with an anticipated increase in 2023, and further increases planned (E.g. Mental Health Services Act expansion for homeless individuals). Medication reviews are the particular focus of DHCS as relating to psychotropic and addictive medications prescribed in high-level placements and psychiatric hospitalizations. Current staff have additional responsibilities and cannot absorb the increases. Failure to provide this relief may result in decreased productivity, failure to meet audit requirements, and the inability to monitor inpatient and outpatient mental health compliance with medication standards. This request is funded with MSHA and Medi-Cal revenue, and is contingent upon the approval of a linked request in the MSHA budget (BU 7290000).</p>					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Add 1.0 FTE AS01 for MHTC Admin BHS					
	111,218	—	111,218	—	1.0
Add 1.0 FTE Administrative Services Officer I (AS01) position to provide needed relief to the Mental Health Treatment Center administrative team due to program and contract expansion. The AS01 will provide supervision to two Clerical Supervisor 1 positions, assist in processing contracts, contractor payments, and provide back up to AS01 staff responsible for facilities management duties. This request is eligible for 2011 Realignment. Failure to provide this additional staffing will result in delays in executing contracts, delays in reviewing and approving invoices for payment, and the possible loss of grant funding if required deadlines and benchmarks are not met within the required timeframes. Funded by Medi-Cal revenue and eligible for 2011 Realignment.					
DHS-Add 1.0 FTE AS02 for Facilities Mgmt Services (1)					
	55,557	—	—	55,557	—
Add 1.0 FTE Administrative Services Officer 2, to support additional DHS facilities that are being added and two Inpatient Psychiatric Health Facilities that are being constructed. DHS currently has eight facilities, at least ten out-stationed facilities with DHS staff working in other departments and only 4 Facility Managers to handle the projects, safety and related requests. In FY 2022-2023, DHS gained an apartment building, hangar at Mather, has staff moving into 711 G Street (OB1), and are building two additional facilities at Branch Center (PHFs). The Department is requesting an AS02 to act as a Facility Manager for these additional facility locations. This request includes one time costs of \$5,854 for computer equipment, software and phones for the positions. If not approved, projects will be delayed and may not be completed timely which can impact funding requirements. This request is contingent on the approval of linked requests in the JMS (BU 7230000) and CHS (BU 7410000) budgets. This request impacts several programs in DHS.					
DHS-Add 1.0 FTE Division Manager BHS					
	206,350	—	206,350	—	1.0
Add 1.0 FTE Human Services Division Manager Range B. The demand for BHS services has grown exponentially and BHS needs to ensure adequate administrative support to meet the needs of program operations. BHS funding is complex and there is a high volume of new funding sources that can be leveraged to address major initiatives. A Division Manager is needed to direct funding strategies to effectively meet BHS policy directives. Managing, braiding, and optimization of funding strategies requires a higher-level classification to maximize funding resources, and minimize impact on County General Fund. This position will help keep up with the growing responsibilities, budget management, development of funding strategies for adequate program delivery and oversight of additional staff. If not approved, BHS will be at risk in not meeting board priorities and the increasing demands from community as budget and administrative support will not grow in conjunction. Furthermore, if not approved, Sacramento County will be at great risk of missing out on the various funding sources which will severely limit service delivery for the community and impact County General Fund. Funded with Medi-Cal.					
DHS-Add 1.0 FTE MH Counselor & 1.0 FTE AS02 BHS					
	252,940	(252,940)	—	—	2.0
Add 2.0 FTEs; 1.0 FTE Mental Health Counselor and 1.0 FTE Administrative Services Officer 2 for the Intensive Placement Team (IPT) to serve a critical role in providing assessments and linkage for individuals in psychiatric hospitals and jail. IPT has experienced a 200% increase in requests for assessments, impacting the team's ability to provide timely response. The state requirement is to link county residents to mental health services within 10 days from their request date. Not meeting this standard would place Sacramento County at risk of being out of compliance. In addition, IPT provides administrative oversight of MOU's and contracts including; subacute, state hospital, Augmented Board & Care and Adult Residential Programs. Failure to approve this request will have significant impacts resulting in delays in executing contracts, processing provider payments, contract renewals and amendments and cost analysis and expenditure forecasting. This request is funded with MHSA and is contingent upon the approval of a linked request in the MHSA budget (BU 7290000).					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Add 1.0 FTE MH Prog Coord, 1.0 FTE AS02, 1.0 FTE HS Prog Planner to reinforce Adult Prog Contract/Admin BHS					
	453,616	(453,616)	—	—	3.0
<p>Add 3.0 FTEs (1.0 Mental Health Program Coordinator, 1.0 Administrative Officer 2, and 1.0 Human Services Program Planner) to reinforce the infrastructure needs to support current and ongoing initiatives. BHS has expanded services and increased contracts, which has greatly affected the current workforce. In addition the State Department of Health Care Service (DHCS) is implementing the Institutions for Mental Disease (IMD) waiver requiring new BHS service requirements. These positions are responsible to develop, implement and monitor the provision of BHS programs. These positions will provide project management and oversight to ensure timely implementation of new programming, execution of contracts, 71-J analysis, processing provider payments, conducting financial analysis and forecasting ongoing budgetary needs. If not funded, there will be delays in meeting state requirements, contract execution, processing timely payments. As a result, there will be delays in services that affect the most vulnerable populations. These positions will be funded with MHSA. This request is contingent upon the approval of a linked request in the MHSA budget (BU 7290000).</p>					
DHS-Add 1.0 FTE MH Program Coord for Eating Disorder BHS					
	149,889	(149,889)	—	—	1.0
<p>Add 1.0 FTE Mental Health Program Coordinator to provide expert oversight in eating disorder mental health services. An analysis of services in 2021 revealed there has been a 400% increase in eating disorder referrals. Federal law and regulations for Early and Periodic Screening, Diagnostic and Treatment (EPSDT) dictate services are a mandate for individuals with Eating Disorder diagnoses. This position will provide essential, complex and specialized oversight, case conferencing, assessments for level of care, arrangement of specialized continued education, and evidence based practices. If not approved, it may result in youth being admitted to inappropriate facilities with inadequate services to meet their needs. This would also result in added safety risks to youth ages 0 to 21, including dangerous physical ailments and the County being required to pay for erroneous services because of lack of expert knowledge. This request is funded with MHSA revenue and is contingent upon approval of a linked request in the MHSA budget (BU 7290000).</p>					
DHS-Add 1.0 FTE Stock Clerk and One Vehicle - Facilities					
	49,182	—	—	49,182	—
<p>Add 1.0 FTE Stock Clerk and one vehicle. DHS Management Services lost its assigned Stock Clerk when DHS split into two separate departments back in 2017 (DHHS to DCFAS and DHS). This has resulted in delays in the ability to complete small tasks and has increased cost. This position will repair, assemble and move furniture such as chairs, desks and modular components, for conference room configuring for large meetings, and inter-departmental deliveries. DHS currently has a large surplus inventory of new and gently used furniture in our warehouse. The van will be used to deploy furniture is already on hand which will result in efficiencies and cost savings. This request includes \$38,950 for the purchase of a Mini Van and \$7,204 for rental and fuel costs to transport equipment between DHS facilities. Also included is \$3,414 for one-time costs for the purchase of computer, desk phone, and cellphone required for this position. This request is contingent on approval of linked requests in the JMS (BU 7230000) and CHS (BU 7410000) budgets, and impacts multiple programs in DHS.</p>					
DHS-Add 2.0 FTE MH Counselors and 2.0 FTE BH Peer Support Specialists JDTRC BHS - Mays Consent Decree Plan #12					
	382,693	(382,693)	—	—	4.0
<p>Add 4.0 FTEs (2.0 FTE Mental Health Counselors and 2.0 FTE Behavioral Health Peer Support Specialists) to provide appropriate mental health supportive service in the expansion of the Jail Diversion Treatment and Resource Center (JDTRC) and diversion programs to reduce recidivism, incarceration, and hospitalizations due to severe mental illness. This is part the Mays Consent Decree Plan #12, the County proposal to expand JDTRC and Diversion Court capacity to reduce recidivism and incarceration. Not approving these positions will result in persons remaining incarcerated rather than receiving treatment services and not meeting the Mays Consent mandates. This request is funded with MHSA revenue and is contingent upon the approval of a linked request in the MHSA budget (BU 7290000).</p>					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Add 3.0 FTE Sr. MH Counselors for MH Court BHS - Mays Consent Decree Plan #19	445,070	(445,070)	—	—	3.0
<p>Add 3.0 FTE Sr. Mental Health Counselors to support the expansion of mental health court. This request is in alignment with the Jail Reduction Plan Recommendation #19 presented and approved by the Board of Supervisors in December 2022. As part of the Mays Consent Decree Plan #19, the County proposed to expand collaborative Court capacity to reduce recidivism and incarceration. In addition, SB 1223 signed into law effective January 1, 2023 changes the eligibility criteria for Mental Health Diversion court. These positions will increase capacity to conduct clinical assessments and link individuals to supportive community mental health services in the least restrictive setting possible. The goals set forth by the Board of Supervisors in the Mays Consent recommendations to expand mental health treatment court would not be met due to significant delays in mental health assessments and persons would remain in custody without access to mental health treatment and linkage to the least restrictive community based treatments. This request is contingent on approval of a linked request in the MHSA budget unit (BU 7290000).</p>					
DHS-Add 6.0 FTE BHPS to HEART BHS AMH	411,339	—	411,339	—	6.0
<p>Add 6.0 FTE Behavioral Health Peer Specialists (BHPS) to pair with Mental Health Counselors (MHC) to work on the Homeless Engagement and Response Team (HEART) in homeless encampments. BHPS will support clients to essential services that will help them with housing readiness and access to resources to address homelessness, mental health, substance use, income benefits, medical care etc. The County recently signed an MOU with the City of Sacramento to dedicate 2/3 of our HEART to City encampments, leaving Mental Health Counselors in the rest of the county not paired with a BHPS. Funded with Medi-Cal revenue.</p>					
DHS-Construction of Children's MH Psychiatric Health Fac BHS	13,570,960	—	13,570,960	—	—
<p>Utilize Behavioral Health Continuum Infrastructure Program Grant (BHCIP) Round 4 funding to construct a new Children's Mental Health Psychiatric Health Facility and Crisis Stabilization Unit, specifically designed for individuals under 18 years of age. BHCIP is a State initiative that supports activities for the acquisition and expansion of behavioral health infrastructure throughout the state. This grant provides funding to construct, acquire, and rehabilitate real estate assets to expand the behavioral health continuum of treatment and service resources in settings serving Medicaid beneficiaries. Not approving this could result in an increase in recidivism (e.g. hospitalizations, encounters with law enforcement, etc.), longer lengths of stay in high-level psychiatric care settings, lack of seamless care transitions/coordination of services, and lack of equitable resources for the community.</p>					
DHS-Contract for performance incentive prog BHS	9,874,783	—	9,874,783	—	—
<p>Utilize California Advancing and Innovating Medi-Cal initiative funding to adopt a performance based incentive program to all contracted Mental Health Medi-Cal treatment service providers. Provider incentive allocations based on 5% of contract total. This Pay for Performance model will tie additional reimbursement to metric-driven outcomes and best practices. If not approved impacts may include increases in hospital readmissions, behavioral health treatment facility readmissions and incarceration recidivism. State revenue funding.</p>					
DHS-Contract to support Diversity, Equity, Inclusion BHS	100,000	(100,000)	—	—	—
<p>Utilize Mental Health Services Act (MHSA) funds to support and maintain BHS Diversity, Equity and Inclusion work by implementing culturally responsive strategies to advance behavioral health equity in partnership with the community. If not approved, BHS would be out of compliance with state requirements and would need to delay working in partnership with another cultural/racial community to improve outcomes. The result of such a delay would mean that underserved or inappropriately served community members would continue to experience poor outcomes in their behavioral health. This request is funded with MHSA revenue and is contingent upon the approval of a linked request in the MHSA budget (BU 7290000).</p>					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Contracts for Forensic FSP program BHS - Mays Consent Decree Plan #12,22,23 and 29					
	5,000,000	—	5,000,000	—	—
<p>Expand contracts to create one forensic full service partnership treatment program to provide intensive community based mental health supportive services for individuals who are involved with the justice system and have severe mental health symptoms that contributed to the justice involvement. These intensive services will utilize a “whatever it takes” approach to address the mental health symptoms and behaviors, while also reducing hospitalizations and contacts with the justice system. On December 12, 2022, the Board approved the Jail Reduction recommendations put forth by the County and this request is in alignment with recommendations #12, 22, 23, and 29. If this center is not funded, there will not be capacity to support the expanded capacity of the diversion and collaborative courts. This would result in persons being incarcerated rather than receiving mental health treatment in the least restrictive community based environment and not meeting the goals of the jail reduction plan or the May’s Consent Decree activities. Funded with Medi-Cal revenue.</p>					
DHS-Expand Adult MH contracts by \$2.2M for CORE sites BHS - Mays Consent Decree Plan #7 - City County Partnership					
	2,200,000	(1,100,000)	1,100,000	—	—
<p>Increase existing Community Outreach Recovery Empowerment (CORE) contracts by \$2.2 million to add Community Wellness Outreach workers. These funds support the addition of 2.0 FTE Community Outreach Workers at each of the 11 CORE sites, totaling 22 contracted FTEs, dedicated to encampment linkages to behavioral health services. These outreach teams will work alongside County and City staff to coordinate efforts to meet the needs of the unhoused and mutual goal of moving individuals out of homelessness. This includes providing a peer approach to engagement, assessment and enrollment into behavioral health services for individuals in homeless encampments. If not approved BHS will not be able meet the requirements outlined in the City County Partnership Agreement and will create barriers for unsheltered individuals accessing mental health services and support. This request is funded with MHSA and MH MAA, and is contingent upon the approval of a linked request in the MHSA budget (BU 7290000).</p>					
DHS-Expand by \$5.1M CORE Contract BHS - Mays Consent Decree Plan #7 - City County Partnership					
	5,180,000	—	5,180,000	—	—
<p>Increase existing Community Outreach Recovery Empowerment (CORE) contract by \$5,180,000. On December 6, 2022, the Board approved Resolution #2022-1043, authorizing the County Executive to execute an agreement with the City of Sacramento memorializing the respective roles and commitments of the County of Sacramento and City of Sacramento to address the homelessness crisis. This collaboration outlines specific strategies to provide outreach and linkage to behavioral health programs for the unhoused. This funding will establish a new CORE site in downtown Sacramento, to ensure more proximate access to care for those residing in the Central Business District. If not approved, BHS will not be able meet the commitment outlined in the City County Partnership Agreement, which will result in barriers for unsheltered individuals accessing mental health services and support. Fully funded with Patient Care Revenue (CalAIM Payment Reform).</p>					
DHS-Expand Forensic Programming BHS - Mays Consent Decree Plan #12, 22, 23, and 29					
	9,000,000	—	9,000,000	—	—
<p>Contract with three forensic outpatient treatment centers to provide community based mental health supportive services for individuals who are involved with the justice system and have mental health symptoms that contributed to the justice involvement. These specific services will address all of the things that may have led to justice involvement through evidence-based programs that will support mental health or co-occurring disorder recovery and treatment. On December 12, 2022, the Board approved the Jail Reduction recommendations put forth by the County and this request is in alignment with recommendations #12, 22, 23, and 29. If these centers are not funded, there will not be capacity to support the expanded capacity of the diversion and collaborative courts. This would result in persons being incarcerated rather than receiving mental health treatment in the least restrictive community based environment and not meeting the goals of the jail reduction plan or the May’s Consent Decree activities. Funded with Medi-Cal revenue.</p>					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Expand Full Service Partnership contract BHS - Mays Consent Decree Plan #32					
	2,000,000	(1,100,000)	900,000	—	—
<p>Increase existing Full Service Partnership (FSP) contracts by \$2 million to expand 11 existing FSP contracts, approximately \$182K per program to implement a new evidenced-based practice (EBP) to improve employment outcomes. The Individual Placement and Supported Employment (IPS) is an international EBP proven to increase employment outcomes for individuals living with serious mental illness (SMI). The benefits of employment include increased income, improved self-esteem, increased quality of life, better control of symptoms, reduced substance use, and reduced hospitalizations. Currently, employment is an under-performing outcome across all levels of care in our BHS system. The Mental Health Board and the MHSA Steering Committee have identified employment outcomes as a priority area for improvement. This request is funded with MHSA and Federal Financial Participation revenue, and is contingent upon the approval of a linked request in the MHSA budget (BU 7290000).</p>					
DHS-Expand TWC contract BHS - Mays Consent Decree Plan #2 & 6					
	921,137	(529,735)	391,402	—	—
<p>Increase Asian Pacific Community Counseling Transcultural Wellness Center (TWC) contract by \$921,137 to support expanding outreach efforts into the underserved Asian Pacific Islander (API) population. Enrolled clients will have improved culturally and linguistically appropriate services in a Full Service Partnership (FSP) model with a full array of services to flex up to our most intensive outpatient service level. The TWC program will increase staff from the API community to provide outreach and engagement flexing up to an intensive outpatient FSP program. This will address significant under-representation compared to the population in Sacramento County, which will support efforts to improve rates of access to outpatient and crisis intervention services and therefore reduce entries and recidivism into emergency departments, psychiatric hospitalizations, and jail. This request is funded with MHSA and Medi-Cal revenue, and is contingent upon the approval of a linked request in the MHSA budget (BU 7290000).</p>					
DHS-Fund MH Urgent Care Clinic BHS - Mays Consent Decree Plan #3, 6, and 22					
	6,500,000	—	6,500,000	—	—
<p>Fund new 24/7 Mental Health Urgent Care Clinic (MHUCC). This request is in alignment with MAYS Consent Decree recommendation #22. The additional site will expand behavioral health access points for immediate mental health crisis services and serve as both a walk in clinic and as a diversion option for law enforcement agencies to drop off for individuals in emotional distress who voluntarily want help. If not approved there will be a continued need for law enforcement response to mental health calls, continued strain on emergency room and jails and delays in timely access to individuals experiencing a mental health crisis. Funded with Medi-Cal revenue.</p>					
DHS-Increase FIT Contract Pool BHS					
	5,000,000	—	5,000,000	—	—
<p>Increase the Children's Mental Health Flexible Integrated Treatment (FIT) Contract Pool to add an additional 16th FIT clinic site and to include funding for infrastructure. The state mandate outlined in Behavioral Health Information Notice (BHIN) 22-065 requires all outpatient providers to take admissions directly from clients and families who refer themselves for services. Not meeting this standard would mean the County would be out of compliance and would delay services for youth and their families experiencing psychological distress. This increase will allow for an increase in flexible funding to assist families who are homeless or at risk of homelessness. Funded with State revenue.</p>					
DHS-Increase On-Call staffing for MH Treatment Pharmacy Primary Health - Mays Consent Decree Plan #2 BHS					
	50,000	—	50,000	—	—
<p>Increase on-call staffing to meet increased workload demands and time off coverage at the Mental Health Treatment Center (MHTC) pharmacy. This need has been identified and requested by MHTC Pharmacist and is supported by the MHTC management team. The inability to adequately staff the pharmacy is causing more multitasking, which increases the potential for medication errors that can cause serious injury or death. This request is funded with State revenue.</p>					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Increase Psych Test contract 15% BHS -Mays Consent Decree Plan #2, 3 and 6	16,072	—	16,072	—	—
<p>Funding to increase the Psychological Testing contract by 15% to increase staff compensation to address the workforce crisis in hiring Psychologists. The staffing crisis will be difficult to address without additional compensation for psychologists, which means longer delays in receiving an accurate diagnosis that may mean children are receiving expensive and unneeded services within the Sacramento County Mental Health plan that should be in other funded and more appropriate services, like the Regional Center. Approval of this request will enable adequate compensation of contracted staff for psychological testing. This request is funded by Medi-Cal revenue.</p>					
DHS-Purchase Two Vans for HEART BHS - County & City Collaborative	95,244	—	95,244	—	—
<p>Purchase two passenger vans for the Homeless Encampment and Response Team (HEART) for the 10 teams that work in homeless encampments scattered throughout the County. Data shows that without support with transportation, individuals experiencing homelessness follow through with linked mental health resources only 11% of the time. Vans will allow HEART to transport and support clients to essential services that will help them with housing readiness and access to resources to address homelessness, mental health, substance use, income benefits, medical care etc. Many clients have shopping carts, tents, and other belongings that will not fit in a smaller vehicle, so passenger vans would be most helpful and are necessary to fulfill the requirements of BHS-HEART detailed in the new County & City Collaborative Agreement. This request is funded by Medi-Cal revenue.</p>					
DHS-Stigma Reduction Campaign BHS	20,000	(20,000)	—	—	—
<p>Funding for Stigma Reduction campaign materials with language appropriate for the culturally diverse communities of Sacramento County and fund this expansion for subsequent years. MHSA mandates stigma and discrimination programming. The growth will fund critical racial and ethnic specific media work, as well as campaign materials developed with cultural communities in the threshold languages. If not approved, vulnerable individuals may not engage in behavioral health services. This request is funded with MHSA revenue and is contingent upon the approval of a linked request in the MHSA budget (BU 7290000).</p>					
DHS-Sustain TICRT clinicians BHS	300,000	(300,000)	—	—	—
<p>Ongoing funding to sustain the provision of culturally responsive short-term therapy for African American/Black community members who have been impacted by serious mental illness and trauma. BHS is seeking to expand funding of an existing agreement with Sierra Health Foundation's Center for Health Program Management in order to continue to provide the Trauma Informed Culturally Responsive Treatment (TICRT) short-term therapy to African American/Black community members who have been impacted by serious mental illness and trauma. This request is funded with MHSA revenue and is contingent upon the approval of a linked request in the MHSA budget (BU 7290000).</p>					
DHS-Utilize BHCIP Round 3 BHS	9,990,000	—	9,990,000	—	—
<p>Utilize Behavioral Health Continuum Infrastructure Program (BHCIP) Round 3 funds to construct a new 64 bed Mental Health Rehabilitation Center (MHRC) for individuals 18 years or older, with a primary mental disorder, who are on Lanterman-Petris-Short Conservatorship. Based on a recent RAND Corporation study, Sacramento County requires a greater capacity for subacute/MHRC treatment beds, especially for those insured by Medi-Cal. If this growth request is not approved, Sacramento County's capacity will continue to fall short of statewide benchmarks, Medi-Cal recipients in need of this level of care will be underserved, and recidivism into hospitalization, incarceration, and high-level psychiatric care settings will rise. This project will close the critical gap for adults in need of specialized resources. Funding will support architectural services, project planning, and pre-construction design.</p>					

Primary Health

Program Overview

Primary Health Services provides primary care and public health care; administers case-managed authorization of medically necessary secondary (diagnostic/specialty care) and tertiary (hospital) services; provides pharmaceutical and medical supplies to support health and mental health programs; provides supplemental food and nutrition education to low income pregnant and breast feeding women, and to parents of children under five years of age; and provides oversight to emergency medical-trauma care services within Sacramento County through Emergency Medical Services.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$13,626,193	\$17,493,671	\$20,028,809	\$2,535,138	14.5%
Services & Supplies	\$12,776,390	\$19,221,712	\$19,986,405	\$764,693	4.0%
Other Charges	\$519,246	\$399,577	\$1,060,733	\$661,156	165.5%
Equipment	\$241,291	—	—	—	—%
Intrafund Charges	\$2,477,573	\$2,824,800	\$3,281,905	\$457,105	16.2%
Cost of Goods Sold	\$1,850,193	\$1,527,937	\$2,101,717	\$573,780	37.6%
Total Expenditures / Appropriations	\$31,490,885	\$41,467,697	\$46,459,569	\$4,991,872	12.0%
Total Reimbursements within Program		\$(817,225)	\$(2,050,750)	\$(1,233,525)	150.9%
Total Reimbursements between Programs		\$(4,294,886)	\$(4,450,630)	\$(155,744)	3.6%
Semi Discretionary Reimbursements	\$(9,858,815)	\$(10,146,824)	\$(10,408,009)	\$(261,185)	2.6%
Other Reimbursements	\$(1,209,568)	\$(1,734,690)	\$(1,403,629)	\$331,061	(19.1)%
Total Reimbursements	\$(15,284,378)	\$(16,993,625)	\$(18,313,018)	\$(1,319,393)	7.8%
Net Financing Uses	\$16,206,507	\$24,474,072	\$28,146,551	\$3,672,479	15.0%
Revenue					
Intergovernmental Revenues	\$15,836,548	\$20,298,342	\$22,817,184	\$2,518,842	12.4%
Charges for Services	\$86,133	\$52,000	\$18,000	\$(34,000)	(65.4)%
Miscellaneous Revenues	\$32,582	\$15,000	\$15,000	—	—%
Total Revenue	\$15,955,263	\$20,365,342	\$22,850,184	\$2,484,842	12.2%
Net County Cost	\$251,245	\$4,108,730	\$5,296,367	\$1,187,637	28.9%
Positions	170.3	135.5	150.3	14.8	10.9%

Summary of Changes

The Recommended Budget reflects a \$4,991,872 (12.0%) increase in total appropriations, \$1,319,393 (7.8%) increase in reimbursements, \$2,484,842 (12.2%) increase in revenues, and \$1,187,637 (28.9%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs.
- Increases in county-wide allocated costs.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- Increases to the 1991 Public Health Realignment allocation.
- Recommended growth detailed later in this section.

The increase in revenues is due to:

- ARPA revenue increases for Clinic staffing.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS - Reallocate 0.8 FTE Pharmacist to 1.0 FTE - Primary Health- Mays Consent Decree Plan #2 BHS	43,457	(43,457)	—	—	0.2
<p>Reallocate an existing 0.8 FTE Pharmacist to a 1.0 FTE Pharmacist to provide chart auditing capacity. Pharmacy staff must conduct required chart audits (42 C.F.R. 438.236 (b) and Cal. Code Regs., Tit. 9, 1810.326) at approximately 43 outpatient Child and Adult Mental Health clinics, with an anticipated increase in 2023, and further increases planned (E.g. Mental Health Services Act expansion for homeless individuals). Medication reviews are the particular focus of DHCS as relating to psychotropic and addictive medications prescribed in high-level placements and psychiatric hospitalizations. Current staff have additional responsibilities and cannot absorb the increases. Failure to provide this relief may result in decreased productivity, failure to meet audit requirements, and the inability to monitor inpatient and outpatient mental health compliance with medication standards. This request is funded with MHSA and Medi-Cal revenue, and is contingent upon the approval of a linked request in the MHSA budget (BU 7290000).</p>					
DHS-Add 0.1 FTE Pharmacy Tech and Reallocate 1.0 FTE Pharmacy Asst to 1.0 FTE Pharmacy Tech - Primary Health	2,390	—	2,390	—	0.1
<p>Reallocate 0.5 FTE Pharmacy Technician position to 0.6 FTE, an increase of 0.1 FTE, and reallocate 1.0 FTE Pharmacy Assistant to 1.0 FTE Pharmacy Technician to meet the increase in workload demands brought on by growing prescription volumes. Prescription volume has increased by almost 200% since FY 2018-19 and revenues have increased by over 300% in that same timeframe; revenue generated from the billed prescriptions will offset the costs associated with this request. The reallocations are needed to support the changing workflows for the new Pharmacy Management Software (Willow). By law, only licensed staff are allowed to handle medications. Pharmacy Assistants are not licensed, therefore cannot perform required duties and tasks of the new operating system. If not approved, the Pharmacy will not be able to meet the increased program support and patient needs, affecting their health, wellness and continuum of care. Inability to adequately staff the pharmacy is causing more multi-tasking, which increases the potential for medication errors that can cause serious injury or death. This request is funded with Medi-Cal.</p>					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Add 1.0 FTE AS02 for Facilities Mgmt Services (1)	12,938	—	—	12,938	—
<p>Add 1.0 FTE Administrative Services Officer 2, to support additional DHS facilities that are being added and two Inpatient Psychiatric Health Facilities that are being constructed. DHS currently has eight facilities, at least ten out-stationed facilities with DHS staff working in other departments and only 4 Facility Managers to handle the projects, safety and related requests. In FY 2022-2023, DHS gained an apartment building, hangar at Mather, has staff moving into 711 G Street (OB1), and are building two additional facilities at Branch Center (PHFs). The Department is requesting an AS02 to act as a Facility Manager for these additional facility locations. This request includes one time costs of \$5,854 for computer equipment, software and phones for the positions. If not approved, projects will be delayed and may not be completed timely which can impact funding requirements. This request is contingent on the approval of linked requests in the JMS (BU 7230000) and CHS (BU 7410000) budgets. This request impacts several programs in DHS.</p>					
DHS-Add 1.0 FTE AS02, 1.0 FTE Sr OA for Admin Support Facilities move cost Primary Health	275,074	—	275,074	—	2.0
<p>Add 1.0 FTE Administrative Services Officer 2 position and 1.0 FTE Sr. Office Assistant position. The Administrative Services Officer 2 position will support contracts and preparation of Board letters, which have increased in both volume and complexity with the Clinic's expansion of both patient volume and different service offerings. The Sr. Office Assistant will support facility tasks, which have increases significantly due to program, staffing, and contractor growth. This request includes \$70,000 for facility charges to support a relocation of Clinic Administration out of the Primary Care Center (PCC) to 711 G Street, which will free up space at Primary Care Center for patient service capacity. This request is funded by Medi-Cal revenue.</p>					
DHS-Add 1.0 FTE Clerical Sup2 and 1.0 FTE Supervising RN to Reduce span of control in Clinic Primary Health	255,999	—	255,999	—	2.0
<p>Add 1.0 FTE Supervising Registered Nurse (SRN) position and 1.0 FTE Clerical Supervisor Lv 2. (CS2) position. The current SRNs have an average of twenty direct reports each, and the CS2 position has not been able to manage over 30 clerical staff, putting the additional burden onto clinical managers. Without these positions, there will continue to be challenges retaining supervisory staff, impacting line staff and patient care. Currently, these supervisory staff are unable to dedicate the time needed to ensure patient care and employee needs are met in a satisfactory and timely fashion. This addition will reduce the number of direct reports to within general recommended guidelines, improving customer service and patient access to the Clinic's services. This request is funded with Medi-Cal.</p>					
DHS-Add 1.0 FTE MA, 1.0 FTE Pharm Tech, 1.0 FTE Stock Clerk for Clinic Svcs -Primary Health	234,280	—	234,280	—	3.0
<p>The Clinic requests the addition of 3.0 FTEs (1.0 Medical Assistant Lv 2, 1.0 Pharmacy Technician, and 1.0 Stock Clerk) to allow the Pharmacists to work at the top of their license and stay on top of workload. The Medical Assistant will room patients and allow the Clinical Pharmacists to work at the top of their license. The Pharmacy Technician will work on patient prescriptions, allowing Physicians to spend more time seeing patients. The Stock Clerk will work on compliance issues by addressing problems with purchasing and monitoring for expiring supplies. If not approved, the Clinic may fail audits, jeopardizing the Clinic's status as an FQHC and as a Medi-Cal provider. Loss of 340B privileges /failing pharmacy audits/losing licensure status could diminish, if not eliminate, the ability to provide medications to patients. This request is funded by Medi-Cal revenue.</p>					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Add 1.0 FTE Pharmacist Lead for Primary Health					
	364,580	(214,459)	150,121	—	1.0
<p>Add 1.0 FTE Pharmacist (Lead) position to manage the clinical pharmacy team’s daily workflow, to be the principal consultant pharmacist for DHS Clinic med room permits issued by the California State Board of Pharmacy, and to provide Health Resources and Services Administration (HRSA) 340B drug pricing program compliance support and consultation for the programs benefiting from the drug savings. Inadequate staffing of the clinic pharmacy team, would increase provider workload; therefore, affecting patient access to appointments and quality of care, which is tied to revenue. Without a consultant pharmacist, none of the clinics would be allowed to stock prescription medications to administer to their patients, falling below current standard of care for a vulnerable patient population. Non-compliance with 340B could result in program removal, which would increase medication costs to the County dramatically, fines, and removal from other Federal programs, like Medicare. This request impacts multiple programs in DHS and is also contingent on approval of a linked request in the CHS budget (BU 7410000).</p>					
DHS-Add 1.0 FTE Sr. OA for Quality Improvements Primary Health					
	74,924	—	74,924	—	1.0
<p>Add 1.0 FTE Sr. Office Assistant. This position will provide support for the Quality Improvement (QI) team and will backfill UC Davis QI support, which will expire in late 2023. The Sr. Office Assistant will coordinate meetings with the QI team, compile reports, conduct surveys, assist with “Gaps-in-Care” duties / identification projects, and work to operationalize QI goals. This position will support the growing demand for QI monitoring and coordination. If not approved, the Clinic will continue to operate out of compliance. The inability to correct this could result in the loss of the Clinic’s status as a Medi-Cal provider. Also there will be deficiencies in patient care. Funded by Medi-Cal.</p>					
DHS-Add 1.0 FTE Stock Clerk and One Vehicle - Facilities					
	11,454	—	—	11,454	—
<p>Add 1.0 FTE Stock Clerk and one vehicle. DHS Management Services lost its assigned Stock Clerk when DHS split into two separate departments back in 2017 (DHHS to DCFAS and DHS). This has resulted in delays in the ability to complete small tasks and has increased cost. This position will repair, assemble and move furniture such as chairs, desks and modular components, for conference room configuring for large meetings, and inter-departmental deliveries. DHS currently has a large surplus inventory of new and gently used furniture in our warehouse. The van will be used to deploy furniture is already on hand which will result in efficiencies and cost savings. This request includes \$38,950 for the purchase of a Mini Van and \$7,204 for rental and fuel costs to transport equipment between DHS facilities. Also included is \$3,414 for one-time costs for the purchase of computer, desk phone, and cellphone required for this position. This request is contingent on approval of linked requests in the JMS (BU 7230000) and CHS (BU 7410000) budgets, and impacts multiple programs in DHS.</p>					
DHS-Add 3.0 FTE OA2 for Clinic Call Center Primary Care					
	209,472	—	209,472	—	3.0
<p>Add 3.0 FTEs Office Assistant Lv2 positions for the Clinic’s Call Center. Currently, staff are not able to answer call volume with current staffing levels, putting the Clinic out of compliance with pickup and hold times. California Department of Managed Healthcare (DMHC) requires patient calls be answered within 10 minutes during normal business hours. The additional staff will bolster staffing at key call volume times. Currently, the Clinic does not have sufficient staff to cover lunch hours, sick calls, and vacation resulting in backlogs of calls when staff are out. Lastly, DMHC requires that return calls be made within 30 minutes. Due to the limited staff in the Call Center, the Clinic is not meeting this standard. If not approved, the Clinic will continue to struggle with compliance issues. This request is funded by Medi-Cal.</p>					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Add 3.0 FTE Office Assistant Lv 2 for Medical Referral team in Clinic Svcs Primary Care					
	209,472	—	209,472	—	3.0
<p>Add 3.0 FTE Office Assistant Lv 2 positions for the Medical Referrals Team. The Referrals Team is severely understaffed and not meeting Managed Care timeline standards and causing the Clinic to be out of compliance. A consultant’s analysis concluded the additional staff are necessary. California Department of Managed Healthcare (DMHC) has standards regarding how soon a referral must be processed. Municipal Resource Group is near completion on a study of the Clinic’s Medical Referral’s Team. The consultant authoring the study reported that the Clinic is not meeting DMHC standards getting patient’s linked to specialty care within 15 days. Although the report is still in process, the consultant confirmed that under-staffing is a significant problem. More staffing and oversight will likely bring the Medical Referrals Team into compliance rather quickly. The Clinic has recently hired a new Supervising Registered Nurse so the addition of 3.0 FTE Office Assistant Lv 2 positions and workflows are the last component needed. Funded with Medi-Cal.</p>					
DHS-Add1.0 FTE Pharmacy Tech Primary Health					
	81,964	—	81,964	—	1.0
<p>Add 1.0 FTE Pharmacy Technician position to meet the increase in workload demands brought on by growing prescription volumes and increased need for support from the programs supported by the Pharmacy due to changing workflows for the new Pharmacy Management Software (Willow). The Pharmacy has a new pharmacy management system, which was required for compliance reasons, but requires a new workflow that has more tracking and depends more heavily on the use of Pharmacy Technicians. The current complement of Technicians are already stretched thin due to the increasing volume of prescriptions and services provided to our partner programs. Pharmacists are, on occasion, having to cover the pharmacy technician work, eliminating the usual double check system, while themselves multitasking increasing the potential for errors and serious medication injury. If not approved, the Pharmacy will not be able to meet the increased program support and patient needs, affecting their health, wellness and continuum of care. Inability to adequately staff the pharmacy is causing more multitasking, which increases the potential for medication errors that can cause serious injury or death. This request is</p>					
DHS-Increase On-Call staffing for MH Treatment Pharmacy Primary Health - Mays Consent Decree Plan #2 BHS					
	50,000	(50,000)	—	—	—
<p>Increase on-call staffing to meet increased workload demands and time off coverage at the Mental Health Treatment Center (MHTC) pharmacy. This need has been identified and requested by MHTC Pharmacist and is supported by the MHTC management team.</p> <p>The inability to adequately staff the pharmacy is causing more multitasking, which increases the potential for medication errors that can cause serious injury or death. This request is funded with State revenue.</p>					
DHS-Increase Purchase for Reissue medications - Primary Health					
	733,780	(160,000)	573,780	—	—
<p>Purchase of medications and medical supplies for patients and customer programs within DHS. An increase \$413,780 for Pharmacy and \$160,000 for Clinics. The increase in volume corresponds with the growth in patients at the customer program clinics and increased number of high cost medications being prescribed by clinicians. The classifications of medications that have had the most impact treat Schizophrenia and other psychiatric disorders, Diabetes, and Hepatitis C. Medi-Cal revenue for medications and supplies dispensed in and/or billed by the Pharmacy directly will support this increase.</p>					

Public Health Services

Program Overview

Public Health Services monitors, protects and improves the health of all Sacramento communities. Programs include Health Education, Dental Health, Sexually Transmitted Disease Control and Education, Immunization Assistance, Public Health Laboratory, Chest Clinic, Communicable Disease Control and Epidemiology, Maternal Child and Adolescent Health, Child Health and Disability Prevention, Health Care Program for Children in Foster Care, Childhood Lead Poisoning Prevention, California Children's Services, Ryan White Human Immunodeficiency Virus/Acquired Immunodeficiency Syndrome, Tobacco control and chronic disease prevention, Vital Records, Public Health Emergency Preparedness, and Public Health Nursing that includes the Nurse Family Partnership program and African American Perinatal Health.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$38,341,355	\$52,353,751	\$58,365,189	\$6,011,438	11.5%
Services & Supplies	\$41,716,470	\$48,976,099	\$44,400,231	\$(4,575,868)	(9.3)%
Other Charges	\$8,784,148	\$10,222,111	\$10,541,692	\$319,581	3.1%
Equipment	\$176,688	\$7,000	\$7,000	—	—%
Interfund Charges	\$146,483	—	\$28,628	\$28,628	—%
Intrafund Charges	\$5,882,818	\$7,819,027	\$12,805,183	\$4,986,156	63.8%
Total Expenditures / Appropriations	\$95,047,962	\$119,377,988	\$126,147,923	\$6,769,935	5.7%
Total Reimbursements within Program		\$(1,668,878)	\$(6,707,489)	\$(5,038,611)	301.9%
Total Reimbursements between Programs		\$(538,438)	\$(714,454)	\$(176,016)	32.7%
Semi Discretionary Reimbursements	\$(4,370,745)	\$(4,575,300)	\$(4,659,896)	\$(84,596)	1.8%
Other Reimbursements	\$(2,687,759)	\$(2,918,932)	\$(3,187,147)	\$(268,215)	9.2%
Total Reimbursements	\$(7,159,896)	\$(9,701,548)	\$(15,268,986)	\$(5,567,438)	57.4%
Net Financing Uses	\$87,888,066	\$109,676,440	\$110,878,937	\$1,202,497	1.1%
Revenue					
Fines, Forfeitures & Penalties	\$1,463,631	—	—	—	—%
Intergovernmental Revenues	\$65,502,476	\$90,795,900	\$89,697,479	\$(1,098,421)	(1.2)%
Charges for Services	\$2,730,183	\$2,371,808	\$2,564,907	\$193,099	8.1%
Miscellaneous Revenues	\$1,118,291	\$598,179	\$1,487,711	\$889,532	148.7%
Other Financing Sources	\$376	—	—	—	—%
Total Revenue	\$70,814,956	\$93,765,887	\$93,750,097	\$(15,790)	(0.0)%
Net County Cost	\$17,073,110	\$15,910,553	\$17,128,840	\$1,218,287	7.7%
Positions	309.4	365.2	377.7	12.5	3.4%

Summary of Changes

The Recommended Budget reflects a \$6,769,935 (5.7%) increase in total appropriations, \$5,567,438 (57.4%) increase in reimbursements, \$15,790 (0.0%) decrease in revenues, and \$1,218,287 (7.7%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and the mid-year addition of 5.0 FTE positions for Future of Public Health (FoPH) funded programs, 1.0 FTE for Children’s Home Visiting program, 5.0 FTE positions for CDC grant funded program.
- Increases in contracts for Qualtrics, UC Davis, and for staff development and training due to grant requirements.
- Increases in allocated costs and administrative overhead allocations.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- The transfer of Emergency Medical Services from Clinics to Public Health.
- Recommended growth detailed later in this section.

The decrease in revenues is due:

- ARPA revenue reductions for the Community Nursing Encampment for Children and Families.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Add 1.0 FTE AS02 for Facilities Mgmt Services (1)	36,468	—	—	36,468	—

Add 1.0 FTE Administrative Services Officer 2, to support additional DHS facilities that are being added and two Inpatient Psychiatric Health Facilities that are being constructed. DHS currently has eight facilities, at least ten out-stationed facilities with DHS staff working in other departments and only 4 Facility Managers to handle the projects, safety and related requests. In FY 2022-2023, DHS gained an apartment building, hangar at Mather, has staff moving into 711 G Street (OB1), and are building two additional facilities at Branch Center (PHFs). The Department is requesting an AS02 to act as a Facility Manager for these additional facility locations. This request includes one time costs of \$5,854 for computer equipment, software and phones for the positions. If not approved, projects will be delayed and may not be completed timely which can impact funding requirements. This request is contingent on the approval of linked requests in the JMS (BU 7230000) and CHS (BU 7410000) budgets. This request impacts several programs in DHS.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Add 1.0 FTE Pharmacist Lead for Primary Health	49,326	—	49,326	—	—
<p>Add 1.0 FTE Pharmacist (Lead) position to manage the clinical pharmacy team’s daily workflow, to be the principal consultant pharmacist for DHS Clinic med room permits issued by the California State Board of Pharmacy, and to provide Health Resources and Services Administration (HRSA) 340B drug pricing program compliance support and consultation for the programs benefiting from the drug savings. Inadequate staffing of the clinic pharmacy team, would increase provider workload; therefore, affecting patient access to appointments and quality of care, which is tied to revenue. Without a consultant pharmacist, none of the clinics would be allowed to stock prescription medications to administer to their patients, falling below current standard of care for a vulnerable patient population. Non-compliance with 340B could result in program removal, which would increase medication costs to the County dramatically, fines, and removal from other Federal programs, like Medicare. This request impacts multiple programs in DHS and is also contingent on approval of a linked request in the CHS budget (BU 7410000).</p>					
DHS-Add 1.0 FTE Stock Clerk and One Vehicle - Facilities	32,282	—	—	32,282	—
<p>Add 1.0 FTE Stock Clerk and one vehicle. DHS Management Services lost its assigned Stock Clerk when DHS split into two separate departments back in 2017 (DHHS to DCFAS and DHS). This has resulted in delays in the ability to complete small tasks and has increased cost. This position will repair, assemble and move furniture such as chairs, desks and modular components, for conference room configuring for large meetings, and inter-departmental deliveries. DHS currently has a large surplus inventory of new and gently used furniture in our warehouse. The van will be used to deploy furniture already on hand which will result in efficiencies and cost savings. This request includes \$38,950 for the purchase of a Mini Van and \$7,204 for rental and fuel costs to transport equipment between DHS facilities. Also included is \$3,414 for one-time costs for the purchase of computer, desk phone, and cellphone required for this position. This request is contingent on approval of linked requests in the JMS (BU 7230000) and CHS (BU 7410000) budgets, and impacts multiple programs in DHS.</p>					
DHS-Edible Food Recovery SB1383 - Public Health	1,528,628	(526,134)	1,002,494	—	—
<p>Funding for the SB1383 Edible Food Recovery program. The State of California passed this Senate Bill, which requires the California Department of Resources Recycling and Recovery (CalRecycle) to adopt regulations to reduce organic waste. The edible food recovery program focuses primarily on complying with the jurisdictional requirements for education and outreach, inspections, reporting, and recordkeeping. This requirement is a ten-year commitment. The Sacramento County Department of Waste Management and Recycling (DWMR), Department of Health Services (DHS), Cities of Citrus Heights, Elk Grove, Folsom, Galt, Rancho Cordova and Sacramento will provide the funding. If not approved, Sacramento County will be out of compliance with SB1383 requirements. The Sacramento County DWMR, Cities of Sacramento, Citrus Heights, Elk Grove, Folsom, Galt, and Rancho Cordova will provide funding for the first two years. This request is contingent on approval of a linked request in the Solid Waste Commercial Program budget (BU 2240000)</p>					
DHS-Fund 1.0 DTech Bus Analyst 3 PUBH Lab	173,969	—	173,969	—	—
<p>Fund 1.0 FTE Information Technology (IT) Tech Business Systems Analyst 3 permanent embedded staff from Department of Technology (DTECH). The Sacramento Public Health Lab (SCPHL) has a variety of Information Technology needs that necessitate staffing a Business Systems Analyst dedicated to the laboratory and its related programs. Multiple testing platforms require interfaces between the equipment and the Laboratory Information Management System (LIMS). Bidirectional interfaces between the LIMS and Electronic Health Records (EHR) must be built and maintained. Mandated surveillance data generated through laboratory testing must be reported electronically. If not approved, SCPHL cannot provide the required level of maintenance and ongoing support provided by a qualified IT Business Systems analyst. This position will be funded with The Future of Public Health funds. This request is contingent upon the approval of a linked request in the Department of Technology budget (BU 7600000).</p>					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Fund Equipment Maintenance PUBH	182,000	—	182,000	—	—
Regular service and maintenance of Whole Genome Sequencing equipment in the Public Health Laboratory (PHL). PHL upgraded existing equipment and purchased new equipment that includes testing platforms for Whole Genome Sequencing capability. This equipment was acquired to provide sustained response to COVID-19 and to prepare for future public health emergencies. It is complex and requires regularly scheduled service and maintenance, which is a regulatory requirement of the State and Federal government, per CFR 42 § 493.1254. If DHS is unable to maintain the service and maintenance on this equipment, the Department would be out of regulatory compliance, and would not be able to meet the demands for critical Public Health Laboratory services. This request is funded with Future of Public Health funding.					
DHS-Increase contract for EMS Medical Director pay Public Health	144,000	(72,000)	72,000	—	—
Increase by \$72,000 the new contracted EMS Medical Director hourly pay rate from \$125/hour to \$175/hour to better match the current pay rate of comparable California counties allowing Sacramento County to compete for talent in a limited pool of qualified candidates. EMS surveyed 33 other Local Emergency Medical Services Agencies, and compared to the 31 that responded, Sacramento County currently pays the EMS Medical Director 19% less per hour on average. If not approved, EMS may not be successful in recruiting an EMS Medical Director, without which, the Agency is prohibited from functioning. The three-year contract will be funded with Workforce Development Supplemental and Center for Disease Control Infrastructure Grant.					
DHS-Increase Interpreter Service PUBH	20,000	—	20,000	—	—
Interpreter services are needed due to an increasing percentage of foreign-born cases and the growing number of Refugee TB Clinic referrals and the need to be able to communicate with TB Chest Clinic patients. Limiting the use of interpreter services could lead to medication errors, patient safety and adherence issues (e.g. side effects not reported), HIPAA challenges, and poor patient satisfaction. Funded through the United for Ukraine TB Fund allocation and Centers for Disease Control Grant.					
DHS-Purchase ImageTrend software EMS Public Health	62,500	—	—	62,500	—
Purchase ImageTrend license management software to replace Accela, the current license management system. This includes an annual escalator of up to 5% to purchase. Accela is a single resource to track ONLY licensing. Investigations must meet certain criteria for documentation and tracking per Health and Safety Code 1797.229 and the California Administrative Services Act. Currently, the agency is not meeting these tracking standards due to limitations within the Accela program. Additionally, DTech is migrating away from Accela. When that process is complete, EMS will be without its fundamental system for providing services. If not approved, EMS could be left without a license management system, and will struggle to meet investigation tracking standards of the Health and Safety Code.					
DHS-Reallocate 1.0 FTE Sr OA LT to Perm - Public Health	—	—	—	—	—
Reallocate 1.0 FTE Senior Office Assistant Limited Term position to Permanent. The needs of the agency require this position to perform technical clerical work. This position will ensure the department's ability to appropriately provide adequate hours of registration and critical timely services to both internal and external customers, as well as timely and accurate disease reporting and surveillance. If not approved this may result in delay or lack of investigation and containment of some infectious diseases. Without the permanent position, there may be reduced capacity to process user accounts for the mandatory State reporting system CalREDIE and train new public health staff in surveillance systems vital to public health workflow. Customer service performance goals may not be achieved potentially resulting in failure to register death or birth certificates timely, Sacramento County residents unable to obtain insurance and social security benefits, burials and funeral services being delayed, and increased delays of all work functions. This request is funded by the Epidemiology and Laboratory Capacity (ELC) grant through July 2024 and by Vital Records Revenue thereafter.					

Substance Use Prevention and Treatment Services

Program Overview

Substance Use Prevention and Treatment Services provides planning, administrative support, and management to adult and youth services. Responsible for a wide range of prevention and treatment services, which include outpatient and residential treatment services, and community based prevention programs.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$5,254,896	\$7,008,479	\$8,950,746	\$1,942,267	27.7%
Services & Supplies	\$2,771,636	\$1,735,992	\$1,872,291	\$136,299	7.9%
Other Charges	\$35,452,228	\$75,157,352	\$92,848,368	\$17,691,016	23.5%
Intrafund Charges	\$2,223,707	\$2,123,199	\$2,363,245	\$240,046	11.3%
Total Expenditures / Appropriations	\$45,702,467	\$86,025,022	\$106,034,650	\$20,009,628	23.3%
Total Reimbursements within Program		\$(498,582)	\$(498,582)	—	—%
Semi Discretionary Reimbursements	\$(16,133,215)	\$(21,284,621)	\$(21,284,621)	—	—%
Other Reimbursements	\$(5,126,505)	\$(6,194,566)	\$(8,605,988)	\$(2,411,422)	38.9%
Total Reimbursements	\$(21,721,167)	\$(27,977,769)	\$(30,389,191)	\$(2,411,422)	8.6%
Net Financing Uses	\$23,981,301	\$58,047,253	\$75,645,459	\$17,598,206	30.3%
Revenue					
Fines, Forfeitures & Penalties	\$183,570	—	—	—	—%
Intergovernmental Revenues	\$29,447,133	\$56,817,626	\$74,860,448	\$18,042,822	31.8%
Miscellaneous Revenues	\$342,497	\$1,225,000	\$775,000	\$(450,000)	(36.7)%
Total Revenue	\$29,973,200	\$58,042,626	\$75,635,448	\$17,592,822	30.3%
Net County Cost	\$(5,991,899)	\$4,627	\$10,011	\$5,384	116.4%
Positions	46.0	48.0	57.0	9.0	18.8%

Summary of Changes

The Recommended Budget reflects a \$20,009,628 (23.3%) increase in total appropriations, \$2,411,422 (8.6%) increase in reimbursements, \$17,592,822 (30.3%) increase in revenues, and \$5,384 (116.4%) decrease in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- Increases in negotiated personnel costs and the mid-year addition of 7.0 FTE positions to support Opioid Remediation activities, funded with Opioid Settlement funds.

- An approved 10% contract increase for contractors for the cost of doing business utilizing CalAIM revenue.
- Increases in allocated costs and administrative overhead allocations.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- Increases in 2011 Realignment.
- Increases in other reimbursements for Opioid Settlement funding.
- Department of Human Assistance (DHA) and Department of Child, Family and Adult Services (DCFAS) reimbursement changes.

The increase in revenues is due to:

- Increased Opioid Settlement funding.
- Increased CalAIM payment reform funding.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Add 1.0 FTE ASO2 for Facilities Mgmt Services (1)					
	5,310	—	—	5,310	—
Add 1.0 FTE Administrative Services Officer 2, to support additional DHS facilities that are being added and two Inpatient Psychiatric Health Facilities that are being constructed. DHS currently has eight facilities, at least ten out-stationed facilities with DHS staff working in other departments and only 4 Facility Managers to handle the projects, safety and related requests. In FY 2022-2023, DHS gained an apartment building, hangar at Mather, has staff moving into 711 G Street (OB1), and are building two additional facilities at Branch Center (PHFs). The Department is requesting an ASO2 to act as a Facility Manager for these additional facility locations. This request includes one time costs of \$5,854 for computer equipment, software and phones for the positions. If not approved, projects will be delayed and may not be completed timely which can impact funding requirements. This request is contingent on the approval of linked requests in the JMS (BU 7230000) and CHS (BU 7410000) budgets. This request impacts several programs in DHS.					
DHS-Add 1.0 FTE Stock Clerk and One Vehicle - Facilities					
	4,701	—	—	4,701	—
Add 1.0 FTE Stock Clerk and one vehicle. DHS Management Services lost its assigned Stock Clerk when DHS split into two separate departments back in 2017 (DHHS to DCFAS and DHS). This has resulted in delays in the ability to complete small tasks and has increased cost. This position will repair, assemble and move furniture such as chairs, desks and modular components, for conference room configuring for large meetings, and inter-departmental deliveries. DHS currently has a large surplus inventory of new and gently used furniture in our warehouse. The van will be used to deploy furniture is already on hand which will result in efficiencies and cost savings. This request includes \$38,950 for the purchase of a Mini Van and \$7,204 for rental and fuel costs to transport equipment between DHS facilities. Also included is \$3,414 for one-time costs for the purchase of computer, desk phone, and cellphone required for this position. This request is contingent on approval of linked requests in the JMS (BU 7230000) and CHS (BU 7410000) budgets, and impacts multiple programs in DHS.					

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHS-Add 2.0 FTE BH Peer Spec BHS SUPT					
	137,113	—	137,113	—	2.0
Add 2.0 FTE Behavioral Health Services positions for the Substance Use Prevention and Treatment (SUPT) Services Adult System of Care, providing day-to-day outreach and engagement activities for County beneficiaries seeking treatment services. If not approved negative impacts may include decreased quality of care for clients seeking treatment services, increases in hospital readmissions, behavioral health treatment facility readmissions and incarceration recidivism. Funded with Medi-Cal revenue.					
DHS-Contract for Incentive Program BHS SUPT					
	3,723,583	—	3,723,583	—	—
Contract for California Advancing and Innovating Medi-Cal initiative to accept and utilize funding to adopt a performance based incentive program to all contracted Drug Medi-Cal treatment service providers. This Pay for Performance model will tie additional reimbursement to metric-driven outcomes and best practices. Provider incentive allocations based on 5% of contract total. A service provider contract would include five incentive goals to meet annually and with each of the five performance outcomes met, a 1% of total contract incentive reimbursement would be issued. By not implementing an incentive model where the focus on quality of care is increased, negative impacts may include increases in hospital readmissions, behavioral health treatment facility readmissions and incarceration recidivism.					

Health Svcs-Restricted Revenues

Budget Unit Functions & Responsibilities

Health Services - Restricted Revenues was established as part of the FY 2022-23 Recommended Budget and receives certain revenues that are restricted by statute or regulations for use for specific purposes. Health Services (BU 7200000) is reimbursed for expenses, consistent with the relevant statutes or regulations, from this budget unit. Revenue sources and applicable transfers are accounted for in the following programs:

- AIDS Education
- Alcohol Abuse Education & Prevention
- Alcohol Program
- Car Seat Loaner Program
- Drug Abuse Education & Prevention
- Maddy Emergency Medical Services (EMS) Original Government Code
- Maddy EMS Original Vehicle Code
- Maddy EMS Supplemental Government Code
- Maddy EMS Supplemental Vehicle Code
- Opioid Settlement

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
AIDS Education	—	\$103,011	\$8,712	\$(94,299)	(91.5)%
Alcohol Abuse Education & Prevention	—	\$407,784	\$483,148	\$75,364	18.5%
Alcohol Program	—	\$663,984	\$699,941	\$35,957	5.4%
Car Seat Loaner Program	—	\$87,064	\$5,590	\$(81,474)	(93.6)%
Drug Abuse Education & Prevention	—	\$255,948	\$281,658	\$25,710	10.0%
Maddy EMS Original Gov Code	—	\$840,113	\$840,113	—	—%
Maddy EMS Original Vehicle Code	—	\$153,635	\$153,635	—	—%
Maddy EMS Supplemental Gov Code	—	\$938,033	\$845,885	\$(92,148)	(9.8)%
Maddy EMS Supplemental Vehicle Code	—	\$18,097	\$18,097	—	—%
Opioid Settlement	—	—	\$8,475,571	\$8,475,571	—%
Total Expenditures / Appropriations	—	\$3,467,669	\$11,812,350	\$8,344,681	240.6%
Net Financing Uses	—	\$3,467,669	\$11,812,350	\$8,344,681	240.6%
Total Revenue	\$1,768,476	\$1,699,192	\$7,694,627	\$5,995,435	352.8%
Use of Fund Balance	\$(1,768,476)	\$1,768,477	\$4,117,723	\$2,349,246	132.8%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$2,014,865	\$5,458,441	\$3,443,576	170.9%
Appropriation for Contingencies	—	\$1,452,804	\$6,353,909	\$4,901,105	337.4%
Total Expenditures / Appropriations	—	\$3,467,669	\$11,812,350	\$8,344,681	240.6%
Net Financing Uses	—	\$3,467,669	\$11,812,350	\$8,344,681	240.6%
Revenue					
Fines, Forfeitures & Penalties	\$1,768,477	\$1,699,192	\$1,792,040	\$92,848	5.5%
Miscellaneous Revenues	\$(1)	—	\$5,902,587	\$5,902,587	—%
Total Revenue	\$1,768,476	\$1,699,192	\$7,694,627	\$5,995,435	352.8%
Use of Fund Balance	\$(1,768,476)	\$1,768,477	\$4,117,723	\$2,349,246	132.8%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,768,477	\$4,117,723	\$2,349,246	132.8%
Use of Fund Balance	\$1,768,477	\$4,117,723	\$2,349,246	132.8%

Summary of Changes

The Recommended Budget reflects an \$8,344,681 (240.6%) increase in total appropriations, \$5,995,435 (352.8%) increase in revenues, and \$2,349,246 (132.8%) increase in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- The newly established program for Opioid Settlement.
- An increase in transfers to the Department of Health Services budget (BU) 7200000 for eligible expenditures and an increase in appropriation for contingencies for future needs.

The increase in revenues is primarily due to establishment of a new Opioid Settlement restricted program.

AIDS Education

Program Overview

AIDS Education provides HIV testing education for individuals on parole or probation for drug and solicitation offenses.

PC Section Code 1463.23 required these offenders to pay fines which funded the local AIDS Education Trust account. A provision of receiving the AIDS Trust funds requires Sacramento County HIV Prevention staff to provide monthly presentations at Sacramento County Probation with probationers and parolees. Effective January 1, 2018, SB239 repealed PC Section Code 1202.6, PC Section Code 1001.10, and PC Section Code 1463.23, decriminalizing certain offenses and eliminated the requirement for offenders to receive HIV Testing and Education services. As a result, the fines which funded the trust are no longer collected. The remaining funds are required to be specifically utilized for HIV prevention activities including funding HIV/STD prevention staff time, HIV testing activities, HIV risk reduction supplies, and supplies supporting trainings and meetings with our HIV/STD subcontractors as well as testing and community partners.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$95,291	\$8,712	\$(86,579)	(90.9)%
Appropriation for Contingencies	—	\$7,720	—	\$(7,720)	(100.0)%
Total Expenditures / Appropriations	—	\$103,011	\$8,712	\$(94,299)	(91.5)%
Net Financing Uses	—	\$103,011	\$8,712	\$(94,299)	(91.5)%
Revenue					
Fines, Forfeitures & Penalties	\$103,011	—	—	—	—%
Total Revenue	\$103,011	—	—	—	—%
Use of Fund Balance	\$(103,011)	\$103,011	\$8,712	\$(94,299)	(91.5)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$103,011	\$8,712	\$(94,299)	(91.5)%
Use of Fund Balance	\$103,011	\$8,712	\$(94,299)	(91.5)%

Summary of Changes

The Recommended Budget reflects a \$94,299 (91.5%) decrease in total appropriations and use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to less available funding for the AIDS education program.

Alcohol Abuse Education & Prevention

Program Overview

Alcohol Abuse Education & Prevention provides funding for staff who are responsible for overseeing substance use disorder education and prevention contracted services. Funding is also allocated to the Sacramento County Office of Education, who leads the Sacramento County Coalition for Youth (SCCY). The Coalition creates community action to prevent youth substance use and organizes other County contracted prevention providers, along with recruiting broadly to engage community partners and stakeholders to form the coalition, mobilizing community cohesion around this issue. The primary and exclusive focus of the SCCY is to prevent and reduce substance use by youth. These funds are made up of fines and forfeitures.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$152,418	\$166,543	\$14,125	9.3%
Appropriation for Contingencies	—	\$255,366	\$316,605	\$61,239	24.0%
Total Expenditures / Appropriations	—	\$407,784	\$483,148	\$75,364	18.5%
Net Financing Uses	—	\$407,784	\$483,148	\$75,364	18.5%
Revenue					
Fines, Forfeitures & Penalties	\$407,784	—	\$98,227	\$98,227	—%
Total Revenue	\$407,784	—	\$98,227	\$98,227	—%
Use of Fund Balance	\$(407,784)	\$407,784	\$384,921	\$(22,863)	(5.6)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$407,784	\$384,921	\$(22,863)	(5.6)%
Use of Fund Balance	\$407,784	\$384,921	\$(22,863)	(5.6)%

Summary of Changes

The Recommended Budget reflects a \$75,364 (18.5%) increase in total appropriations, \$98,227 (new) increase in revenues, and \$22,863 (5.6%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- An increase in transfers to the Health Services budget (BU 7200000) resulting from an increase in negotiated personnel costs.
- An increase in appropriations for contingencies for future program needs.

The increase in revenues is due to this being the first year budgeting revenue for this program.

Alcohol Program

Program Overview

The **Alcohol Program** provides funding for two contracted providers to conduct substance use disorder prevention and educational groups for youth. These funds are made up of fines collected for vehicle code violations and convictions.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$36,842	\$30,000	\$(6,842)	(18.6)%
Appropriation for Contingencies	—	\$627,142	\$669,941	\$42,799	6.8%
Total Expenditures / Appropriations	—	\$663,984	\$699,941	\$35,957	5.4%
Net Financing Uses	—	\$663,984	\$699,941	\$35,957	5.4%
Revenue					
Fines, Forfeitures & Penalties	\$663,984	—	\$50,008	\$50,008	—%
Total Revenue	\$663,984	—	\$50,008	\$50,008	—%
Use of Fund Balance	\$(663,984)	\$663,984	\$649,933	\$(14,051)	(2.1)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$663,984	\$649,933	\$(14,051)	(2.1)%
Use of Fund Balance	\$663,984	\$649,933	\$(14,051)	(2.1)%

Summary of Changes

The Recommended Budget reflects a \$35,957 (5.4%) increase in total appropriations, \$50,008 (new) increase in revenues, and \$14,051 (2.1%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is primarily due to an increase in appropriation for contingencies for future program needs.

The increase in revenues is due to this being the first year budgeting revenue for this account.

Car Seat Loaner Program

Program Overview

The **Car Seat Loaner Program** is funded through the Childhood Illness and Injury Prevention Program (CHIIPP) by car seat/seat belt fines collected by the Courts. The CHIIPP (Loaner Program) is designed to provide education, outreach, and free/low cost car seats to families/caregivers with young children.

Some of the activities this program supports are, the participation in the Greater Sacramento Safe Kids Coalition and support activities, training and maintaining Certified Car Seat Technicians, providing back-up support to UC Davis on car seat diversion program, posting limited free social media messages, maintaining the Greater Sacramento Car Seat Resource Guide, and conducting a 30-minute to 2-hour caregiver class on the importance of using car seats and using them correctly.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$87,064	\$5,590	\$(81,474)	(93.6)%
Total Expenditures / Appropriations	—	\$87,064	\$5,590	\$(81,474)	(93.6)%
Net Financing Uses	—	\$87,064	\$5,590	\$(81,474)	(93.6)%
Revenue					
Fines, Forfeitures & Penalties	\$87,064	—	\$4,000	\$4,000	—%
Total Revenue	\$87,064	—	\$4,000	\$4,000	—%
Use of Fund Balance	\$(87,064)	\$87,064	\$1,590	\$(85,474)	(98.2)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$87,064	\$1,590	\$(85,474)	(98.2)%
Use of Fund Balance	\$87,064	\$1,590	\$(85,474)	(98.2)%

Summary of Changes

The Recommended Budget reflects an \$81,474 (93.6%) decrease in total appropriations, \$4,000 (new) increase in revenues, and \$85,474 (98.2%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in available funding for the Car Seat Loaner Program.

The increase in revenues is due to this being the first year budgeting revenue for this account.

Drug Abuse Education & Prevention

Program Overview

Drug Abuse Education & Prevention provides funding for a Program Manager, who supervises the Prevention Coordinator, and oversees all prevention and education activities of four contracted prevention providers. The funds are made up of drug program fees.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$34,301	\$38,647	\$4,346	12.7%
Appropriation for Contingencies	—	\$221,647	\$243,011	\$21,364	9.6%
Total Expenditures / Appropriations	—	\$255,948	\$281,658	\$25,710	10.0%
Net Financing Uses	—	\$255,948	\$281,658	\$25,710	10.0%
Revenue					
Fines, Forfeitures & Penalties	\$255,948	—	\$30,856	\$30,856	—%
Total Revenue	\$255,948	—	\$30,856	\$30,856	—%
Use of Fund Balance	\$(255,948)	\$255,948	\$250,802	\$(5,146)	(2.0)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$255,948	\$250,802	\$(5,146)	(2.0)%
Use of Fund Balance	\$255,948	\$250,802	\$(5,146)	(2.0)%

Summary of Changes

The Recommended Budget reflects a \$25,710 (10.0%) increase in total appropriations, \$30,856 (new) increase in revenues, and \$5,146 (2.0%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to an increase in transfers to the Health Services budget (BU 7200000) resulting from an increase in negotiated personnel costs.

The increase in revenues is due to this being the first year budgeting revenue for this program.

Maddy EMS Original Gov Code

Program Overview

Maddy EMS Original Government Code provides funding for:

- Statutory requirement to reimburse physicians and surgeons for emergency services provided by all physicians and surgeons (except those physicians and surgeons employed by County hospitals), in general acute care hospitals that provide basic, comprehensive, or standby emergency services.
- Hospitals providing disproportionate trauma and emergency medical care services.
- Emergency Medical Services including programming, oversight and administration of the funds for the purposes described above.

Per Government Code Section 76000, the fund is generated by imposing an additional \$7 fine for every \$10 of every fine, penalty, or forfeiture imposed and collected by the courts for all criminal offenses, including all offenses involving a violation of the Vehicle Code or any local ordinance adopted pursuant to the Vehicle Code. However, EMS only receives \$2 for every \$7 of penalty as \$5 is diverted to the Courthouse Construction fund.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$816,000	\$816,000	—	—%
Appropriation for Contingencies	—	\$24,113	\$24,113	—	—%
Total Expenditures / Appropriations	—	\$840,113	\$840,113	—	—%
Net Financing Uses	—	\$840,113	\$840,113	—	—%
Revenue					
Fines, Forfeitures & Penalties	\$24,113	\$816,000	\$816,000	—	—%
Total Revenue	\$24,113	\$816,000	\$816,000	—	—%
Use of Fund Balance	\$(24,113)	\$24,113	\$24,113	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$24,113	\$24,113	—	—%
Use of Fund Balance	\$24,113	\$24,113	—	—%

Summary of Changes

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

Maddy EMS Original Vehicle Code

Program Overview

Maddy EMS Original Vehicle Code provides funding for:

- Statutory requirement to reimburse physicians and surgeons for emergency services provided by all physicians and surgeons (except those physicians and surgeons employed by county hospitals), in general acute care hospitals that provide basic, comprehensive, or standby emergency services.
- Hospitals providing disproportionate trauma and emergency medical care services.
- Emergency Medical Services including programming, oversight and administration of the funds for the purposes described above.

Per Government Code Section 76000, the fund is generated by imposing an additional \$7 fine for every \$10 of every fine, penalty, or forfeiture imposed and collected by the courts for all criminal offenses, including all offenses involving a violation of the Vehicle Code or any local ordinance adopted pursuant to the Vehicle Code. However, EMS only receives \$2 for every \$7 of penalty as \$5 is diverted to the Courthouse Construction fund.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$51,000	\$51,000	—	—%
Appropriation for Contingencies	—	\$102,635	\$102,635	—	—%
Total Expenditures / Appropriations	—	\$153,635	\$153,635	—	—%
Net Financing Uses	—	\$153,635	\$153,635	—	—%
Revenue					
Fines, Forfeitures & Penalties	\$102,635	\$51,000	\$51,000	—	—%
Total Revenue	\$102,635	\$51,000	\$51,000	—	—%
Use of Fund Balance	\$(102,635)	\$102,635	\$102,635	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$102,635	\$102,635	—	—%
Use of Fund Balance	\$102,635	\$102,635	—	—%

Summary of Changes

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

Maddy EMS Supplemental Gov Code

Program Overview

Maddy EMS Supplemental Government Code provides funding for:

- All the same elements as the original Government Code (GC) and Vehicle Code (VC) purposes (at a proportionally lower amount), but in addition, provides funding for Pediatric Trauma Hospitals (also known as Richie’s Fund).

Per GC Section 76000.5, the County can elect to levy an additional \$2 / \$10 of fines to support this additional EMS revenue. Sacramento County elected to do so by Resolution No. 2017-0533.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$723,852	\$723,852	—	—%
Appropriation for Contingencies	—	\$214,181	\$122,033	\$(92,148)	(43.0)%
Total Expenditures / Appropriations	—	\$938,033	\$845,885	\$(92,148)	(9.8)%
Net Financing Uses	—	\$938,033	\$845,885	\$(92,148)	(9.8)%
Revenue					
Fines, Forfeitures & Penalties	\$122,033	\$816,000	\$723,852	\$(92,148)	(11.3)%
Total Revenue	\$122,033	\$816,000	\$723,852	\$(92,148)	(11.3)%
Use of Fund Balance	\$(122,033)	\$122,033	\$122,033	—	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$122,033	\$122,033	—	—%
Use of Fund Balance	\$122,033	\$122,033	—	—%

Summary of Changes

The Recommended Budget reflects a \$92,148 (9.8%) decrease in total appropriations and \$92,148 (11.3%) decrease in revenues from the prior year Adopted Budget.

The decrease in total appropriations is due to a decrease in appropriation for contingencies, resulting from an anticipated decrease in revenues from vehicle code fines.

Maddy EMS Supplemental Vehicle Code

Program Overview

Maddy EMS Supplemental Vehicle Code provides funding for:

- All the same elements as the original Government Code (GC) and Vehicle Code (VC) purposes (at a proportionally lower amount), but in addition, provides funding for Pediatric Trauma Hospitals (also known as Richie’s Fund).

Per GC Section 76000.5, the County can elect to levy an additional \$2 / \$10 of fines to support this additional EMS revenue. Sacramento County elected to do so by Resolution No. 2017-0533.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$18,097	\$18,097	—	—%
Total Expenditures / Appropriations	—	\$18,097	\$18,097	—	—%
Net Financing Uses	—	\$18,097	\$18,097	—	—%
Revenue					
Fines, Forfeitures & Penalties	\$1,905	\$16,192	\$18,097	\$1,905	11.8%
Total Revenue	\$1,905	\$16,192	\$18,097	\$1,905	11.8%
Use of Fund Balance	\$(1,905)	\$1,905	—	\$(1,905)	(100.0)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$1,905	—	\$(1,905)	(100.0)%
Use of Fund Balance	\$1,905	—	\$(1,905)	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$1,905 (11.8%) increase in revenues and \$1,905 (100.0%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in revenues is due to an increase in anticipated Department of Finance revenue recovery collections.

Opioid Settlement

Program Overview

Opioids Settlement provides funding for:

- Opioid remediation services used for existing Behavioral Health Services – Homeless Encampment and Response Team (HEART) staff costs.
- Opioid prevention and education services through contracted community providers.
- 9.0 FTE in Behavioral Health Services – Substance Use Prevention and Services to support the creation of an opioid remediation program, which includes contracted community providers.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	—	\$3,600,000	\$3,600,000	—%
Appropriation for Contingencies	—	—	\$4,875,571	\$4,875,571	—%
Total Expenditures / Appropriations	—	—	\$8,475,571	\$8,475,571	—%
Net Financing Uses	—	—	\$8,475,571	\$8,475,571	—%
Revenue					
Miscellaneous Revenues	—	—	\$5,902,587	\$5,902,587	—%
Total Revenue	—	—	\$5,902,587	\$5,902,587	—%
Use of Fund Balance	—	—	\$2,572,984	\$2,572,984	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	—	\$2,572,984	\$2,572,984	—%
Use of Fund Balance	—	\$2,572,984	\$2,572,984	—%

Summary of Changes

The Recommended Budget reflects an \$8,475,571 (new) increase in total appropriations, \$5,902,587 (new) increase in revenues, and \$2,572,984 (new) increase in use of fund balance from the prior year Adopted Budget.

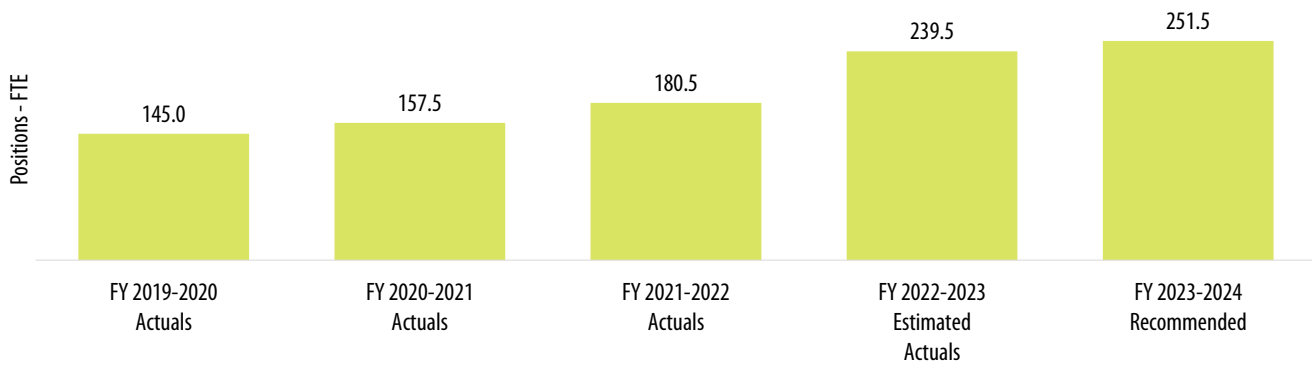
On July 21, 2021, a \$26 billion settlement offer was made by opioid manufacturer Janssen Pharmaceuticals and distributors, McKesson, AmerisourceBergen, and Cardinal Health to resolve their liabilities in over 3,000 opioid crisis-related lawsuits nationwide. The County is expected to receive \$5,920,587 in the current Fiscal Year and approximately \$3,500,000 per year over the next 18 years.

These appropriations will enhance substance abuse and treatment programs, support homeless programs, and create infrastructure that promotes and sustains opioid prevention efforts for youth and adults in Sacramento County.

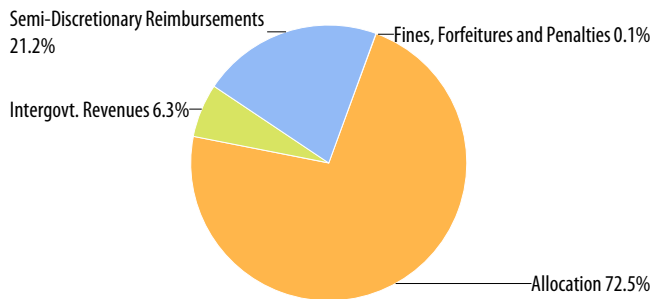
Correctional Health Services
Department Structure
Timothy Lutz, Director



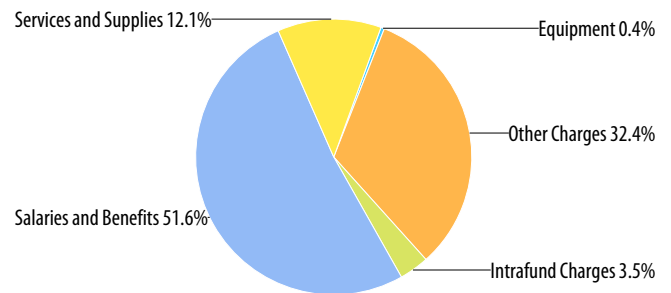
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

Correctional Health Services administers all legally mandated health and mental health services provided to adult inmates held in the County jail system. These services include medical, mental health, dental, and ancillary services. Healthcare is both preventive and therapeutic, and designed to provide for the physical and mental health of the inmate population consistent with community standards of care and practice.

Goals

- To meet the County's mandated requirement to provide healthcare to an expanding adult inmate population while containing costs through aggressive case management and a cost-effective health delivery system.
- To work in partnership with the Sheriff's Office correctional staff to ensure health care and mental health services are provided in a safe and effective manner.
- To achieve and maintain compliance with the Consent Decree requirements.

Accomplishments

- Added 32.0 FTE medical and administrative staff in FY 2022-23 and increased the contract with UC Davis to provide reviews for individuals in administrative segregation as well as constant observation for those at risk of suicide. Mental Health staff were reallocated from enhanced outpatient programs to support the expansion of the high acuity/high security Intensive Outpatient program (IOP) per direction from Class Counsel and experts for the Mays Consent Decree. The staff and contract augmentation is consistent with the need to augment staffing consistent with the Consent Decree Remedial Plan.
- Continued to draft and revise policies, protocols, and trainings documents. Hundreds have been drafted and/or revised as of December 16, 2022. Forty Medical or Medical/Mental Health joint policies and fourteen Mental Health policies have been approved by Mays' Class Counsel and/or Subject Matter Experts. Fifty-one Standard Nursing Procedures have been created to date, and staff have been trained.
- "Keep On Person" (KOP) medication program continues to expand – allowing immediate access to medication for those eligible while decreasing impact in medication administration. The expansion permits eligible patients to keep and self-administer certain medications including nitroglycerin tablets, inhalers, chronic disease medication, and more. The expansion is a Remedial Plan requirement.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Correctional Health Services	\$68,243,047	\$88,414,651	\$101,796,936	\$13,382,285	15.1%
Total Expenditures / Appropriations	\$68,243,047	\$88,414,651	\$101,796,936	\$13,382,285	15.1%
Total Reimbursements	\$(30,621,606)	\$(30,680,985)	\$(21,535,320)	\$9,145,665	(29.8)%
Net Financing Uses	\$37,621,441	\$57,733,666	\$80,261,616	\$22,527,950	39.0%
Total Revenue	\$8,018,079	\$8,463,094	\$6,467,117	\$(1,995,977)	(23.6)%
Net County Cost	\$29,603,362	\$49,270,572	\$73,794,499	\$24,523,927	49.8%
Positions	180.5	219.5	251.5	32.0	14.6%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$28,261,076	\$43,547,635	\$52,499,918	\$8,952,283	20.6%
Services & Supplies	\$14,298,648	\$11,087,968	\$12,359,392	\$1,271,424	11.5%
Other Charges	\$23,221,215	\$30,350,009	\$32,952,185	\$2,602,176	8.6%
Equipment	\$112,626	\$483,467	\$433,467	\$(50,000)	(10.3)%
Intrafund Charges	\$2,349,481	\$2,945,572	\$3,551,974	\$606,402	20.6%
Total Expenditures / Appropriations	\$68,243,047	\$88,414,651	\$101,796,936	\$13,382,285	15.1%
Semi-Discretionary Reimbursements	\$(30,232,498)	\$(30,626,069)	\$(21,535,320)	\$9,090,749	(29.7)%
Other Reimbursements	\$(389,108)	\$(54,916)	—	\$54,916	(100.0)%
Total Reimbursements	\$(30,621,606)	\$(30,680,985)	\$(21,535,320)	\$9,145,665	(29.8)%
Net Financing Uses	\$37,621,441	\$57,733,666	\$80,261,616	\$22,527,950	39.0%
Revenue					
Fines, Forfeitures & Penalties	\$13,304	\$53,000	\$53,000	—	—%
Intergovernmental Revenues	\$7,998,528	\$8,410,094	\$6,414,117	\$(1,995,977)	(23.7)%
Charges for Services	\$628	—	—	—	—%
Miscellaneous Revenues	\$5,618	—	—	—	—%
Total Revenue	\$8,018,079	\$8,463,094	\$6,467,117	\$(1,995,977)	(23.6)%
Net County Cost	\$29,603,362	\$49,270,572	\$73,794,499	\$24,523,927	49.8%
Positions	180.5	219.5	251.5	32.0	14.6%

Summary of Changes

The Recommended Budget reflects a \$13,382,285 (15.1%) increase in total appropriations, \$9,145,665 (29.8%) decrease in reimbursements, \$1,995,977 (23.6%) decrease in revenues, and \$24,523,927 (49.8%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- An increase in negotiated personnel costs.
- Increases in allocated costs and department overhead allocations.
- Recommended growth detailed later in this section.

The decrease in reimbursements is primarily due to a reduction in AB109 realignment allocations due to recalculation of eligible costs.

The decrease in revenues is due to a reduction in U.S. Marshall revenue due to the Federal inmate population capped at 100 inmates per day, in an effort to comply with the consent decree.

Position counts have increased by 32.0 FTE from the prior year Adopted Budget due to:

- 20.0 FTE net mid-year increases.
- 12.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Correctional Health Services	6,383,701	—	—	6,383,701	12.0

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
CHS - Add 1.0 FTE Health Prog Coord, 2.0 FTE Med Assistant and reallocate 1.0 FTE Physician to NP - Providers	197,253	—	—	197,253	3.0

Add 1.0 FTE Health Program Coordinator (HPC), add 2.0 FTE Medical Assistants, and reallocate 1.0 FTE Physician 3 to 1.0 FTE Nurse Practitioner. The HPC will provide operational and administrative task direction for the jails and provide direct supervision to 22.0 FTE Medical Assistants, including registry staff. It will reduce span of control for the Supervising Registered Nurse and the Medical Director that are currently performing the supervision and administrative management tasks and allow focus on direct patient care and improve access to care for provided visits. Provider health assessments are required for new patients, urgent patient assessments, physician sick call, and follow up appointments as clinically indicated under correctional standards of care. Approval of this request will improve the timeliness and access of provider services as required by the Medical Remedial Plans.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
CHS - Add 2.0 FTE Pharmacist	428,918	—	—	428,918	2.0
Add 2.0 FTE Pharmacists as part of the health care team under the Collaborative Practice Agreement (CPA) to increase the number of patients that can be served with Chronic Care diseases and meet the requirements of the Remedial Plan. Pharmacists under the general supervision of the Medical Director can effectively perform Chronic Care Management services that a physician would at a lower cost. The growth request is part of the County's implementation plan to make investments in medical and psychiatric services provided to adult inmates incarcerated in the Sacramento County jail as part of the proposed settlement agreements with the Prison Law Office/Disability Rights of California.					
CHS - Add 3.0 FTEs Reallocate 7.0 FTEs - Nursing	1,214,651	—	—	1,214,651	3.0
Add 2.0 FTE Registered Nurse Lvl 2 D/CF positions, add 1.0 FTE Supervising Registered Nurse D/CF position, and reallocate 7.0 FTE Licensed Vocational Nurse positions to 7.0 FTE Registered Nurse D/CF positions. These positions will support and address the patient's medical services needs at the Main Jail and Rio Cosumnes Correctional Center (RCCC) for Intake process, nurse sick call, substance use detox/withdrawal assessment and monitoring, chronic care management, and Medication Assisted Treatment (MAT) care. The additional positions will address a shortage of available coverage on weekends and night shifts and meet the Medical Remedial Plan and Mays Consent Decree requirements. Positions are needed to support the growing needs of the program and to continue to be in compliance with the requirements of the Medical Remedial Plan such as chronic care management, Substance use detox/withdrawal assessment and monitoring, and MAT at Main Jail and RCCC.					
CHS - Add 4.0 FTE and Reallocate 1.0 FTE ASO I to 1.0 FTE ASO II - Admin Support	494,986	—	—	494,986	4.0
Add 4.0 FTEs including 1.0 FTE Mental Health Program Coordinator to fulfill the role of contract monitoring and managing the contracts related to clinical services, and write scope of services; 1.0 FTE Registered Nurse Lvl 1 position to support the increasing demands of specialty care referrals in case management as required by Remedial Plan/Consent Decree; and 2.0 FTE Sr. Office Assistant positions to work on facility and contract clerical tasks. Reallocate 1.0 FTE ASO 1 position to 1.0 FTE ASO 2 position to procure a new Electronic Health Record (EHR) system to meet the remedial plan requirements and have additional support to meet the increasing EHR demands from the different disciplines. If positions are not approved, CHS will continue to delay meeting program compliance due to insufficient administrative support available to fulfill required projects.					
CHS - Dental Chair replacements	100,000	—	—	100,000	—
One-time purchase of two dental chairs at the Main Jail Dental Clinic to replace malfunctioning and out of warranty chairs. The two chairs were approved to be replaced in FY 2022-23, but were not replaced due to delays in improving the ventilation to install a new compressor for the dental equipment. The new dental chairs will be compatible with the new ventilation and compressor that is being installed. If the purchase to replace the dental chairs is not approved, the Dental Clinic will continue to be behind with patient treatment, as services cannot be provided due to broken chairs.					
CHS - Improve access point, WiFi, upgrade network RCCC	50,000	—	—	50,000	—
One-time funding to improve Access Points, Wi-Fi, and upgrade Network at RCCC Medical, Dental, Pharmacy, and Mental Health access areas at RCCC. Mental Health services are currently interrupted and delayed due to poor network connection. Disruption happens often when documenting pill pass, providing mental health treatment and documenting in Electronic Health Records (EHR), and/or performing telehealth and researching in medical applications for treatment and other services that need network or Wi-Fi connection in order to perform needed patient care. If funding to improve Access Points at RCCC is not approved, disruption to medical and mental health services to patient care will continue and will remain out of compliance with the Remedial Plan/Mays Consent requirements.					

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
CHS - Increase for Registry services					
	—	—	—	—	—
<p>Increase personnel/registry services by \$200,000, offset by an increase in salary savings. Increase is needed due to lack of sufficient providers at the jail facilities as well as availability of providers after business hours, given physicians do not get a differential. In an effort to comply with the requirements of the Remedial Plan, CHS has determined deficiencies or lack of sufficient providers at intake to provide timely assessment and evaluation of patients. High volume of Intakes and issues usually come up after 4pm during the week and weekends where physicians are not available but could be covered by Physician Assistants. Physician Assistants are available through the registry contract that can address the need for provider services at intake and staffing needed to support the Remedial Plan work. If not approved, CHS will continue to be deficient in meeting the timeliness access requirements for patient care during intake. In the event that one of these segments is not approved, CHS recommends a restructuring of all the approved items in order to partially fund all of these requests.</p>					
CHS - Increase in Specialty Care Contracts - Treatment					
	200,000	—	—	200,000	—
<p>Increase the treatment account for the additional specialty care clinic to provide hearing aid and sleep study services within the jail facilities. The Physical Therapy clinic is behind with referrals. The request will also expand Substance Use Disorder (SUD) under the Medication Assisted Treatment (MAT) program to patients at RCCC through the WellSpace contract. The contract provides a SUD counselor to provide defined SUD services to incarcerated referred adults within the jail setting and assist in continuity of care post-release. The Consent Decree/Remedial Plan requires that specialty care services are provided and available for patient care, and specialty care clinics within the jail are more efficient than outpatient services. Providing the specialty care services will meet some of these requirements. In the event that one of these segments is not approved, CHS recommends a restructuring of all the approved items in order to partially fund all of these requests.</p>					
CHS - Increase Pharmaceutical supplies acct - Pharmacy Operations					
	800,000	—	—	800,000	—
<p>Increase funding for Drugs/Pharmaceutical supplies to support the expensive medication needed to treat chronic care diseases such as diabetes, hypertension, asthma, etc. and hepatitis C and comply with the "Keep On Person" (KOP) requirement for individuals that need to have their medication with them at all times. Approving this request will meet requirements of chronic care diseases and KOP deficiencies of patient care in medical services as mandated by the Remedial Plan/Consent Decree. The growth request is part of the County's implementation plan to make investment in medical and psychiatric services provided to adult inmates incarcerated in the Sacramento County jail as part of the proposed settlement agreements with the Prison Law Office/Disability Rights of California.</p>					
CHS - Increase UC Davis MH Services contract					
	2,839,285	—	—	2,839,285	—
<p>Contract augmentation of \$2,839,285 to UC Davis for jail mental health services. The increase in contract will add approximately 15.0 FTE for the mental health program. The contract augmentation will expand mental health services to serve 125 more patients with serious mental illness, from 400 to 525 patients, in the Enhanced Outpatient program (EOP). It will address the Remedial Plan requirements in Adult Correctional Mental Health services. This request is part of the County's implementation plan to make investment in medical and psychiatric services provided to adult inmates incarcerated in the Sacramento County jail as part of the proposed settlement agreements with the Prison Law Office/Disability Rights of California.</p>					

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
CHS - Overhead portion for ASO2 in DHS Admin Facilities					
	23,125	—	—	23,125	—
<p>Overhead portion for CHS for the addition of 1.0 FTE Administrative Services Office 2 in Facilities Management Services, to support additional DHS facilities that are being added and two In-Patient Psychiatric Health Facilities that are being constructed. DHS currently has eight facilities, at least ten out-stationed facilities with DHS staff working in other departments and only 4 Facility Managers to handle the projects, safety and related requests. In FY 2022-2023, DHS gained an apartment building, hangar at Mather, we have staff moving into 711 G Street (OB1), and are building two additional facilities at Branch Center (PHFs). We are requesting an ASO2 to act as Facility Manager for these additional facility locations. If not approved, projects will be delayed and may not be completed timely which can impact funding requirements. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).</p>					
CHS - Overhead portion for Stock Clerk and Vehicle in DHS Admin					
	20,471	—	—	20,471	—
<p>Overhead portion for CHS for the Purchase of a vehicle and addition of 1.0 FTE Stock Clerk in DHS Facilities Management Services. Management Services lost its assigned Stock Clerk when DHS split into two separate departments back in 2017 (DHHS to DCFAS and DHS). This has resulted in delays in the ability to complete tasks and has increased cost. This position will repair, assemble and move furniture such as chairs, desks and modular components, for conference room configuring for large meetings, and inter-departmental deliveries. DHS currently has a large surplus inventory of new and gently used furniture in our warehouse. The van will be used to deploy furniture that is already on hand which will result in efficiencies and cost savings. If not approved, DHS will continue to use contractors which results in delays in completing tasks and increased cost. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).</p>					
CHS - Portion of 1.0 FTE Pharmacist Primary Health					
	15,012	—	—	15,012	—
<p>Fund Correctional Health Services portion of 1.0 FTE Pharmacist (Lead) in Primary Health to manage the clinical pharmacy team's daily workflow, to be the principal consultant pharmacist for DHS Clinic med room permits issued by the California State Board of Pharmacy, and to provide Health Resources and Services Administration (HRSA) 340B compliance support and consultation for the programs allowing Correctional Health to start using the 340B program to get savings in their medication purchasing program. Inadequate staffing of the clinic pharmacy team affects patient access to appointments and quality of care which is tied to revenue. Without a consultant pharmacist, none of the clinics would be allowed to stock prescription medications to administer to their patients, falling below current standard of care for a vulnerable patient population. Non-compliance with 340B could result in program removal, which would increase medication costs to the County dramatically, fines, and removal from other Federal programs, like Medicare. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).</p>					

Health - Medical Treatment Payments

Budget Unit Functions & Responsibilities

The Department of Health Services utilizes **Health – Medical Treatment Payments** to administer and manage a variety of health related programs. These programs authorize and refer patients meeting medical necessity criteria to secondary (diagnostic and specialty care) and tertiary (hospital level) care providers. Services are provided through the following programs:

- California Children’s Services (CCS)
- County Medically Indigent Services Program
- Health Provider Payments

Goals

- Adjudicate any claims related to the County’s safety net mandate within 30 days of receipt.
- Continue to provide specialty care services for patients in the Healthy Partners program that increase the quality of life for patients and prevent more costly inpatient or emergency room care.

Accomplishments

- As an adjunct to the primary care services provided by the Department of Health Services, the Treatment Account provides specialty care services for patients in the Healthy Partners program that increases the quality of life for patients, and in some cases saves lives. These services also prevented more costly inpatient/emergency room care episodes for these patients.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
California Children’s Services	\$415,991	\$228,432	\$228,432	—	—%
Health Provider Payments	\$1,463,948	\$2,262,918	\$2,262,918	—	—%
Total Expenditures / Appropriations	\$1,879,938	\$2,491,350	\$2,491,350	—	—%
Total Reimbursements	\$(1,721,895)	\$(2,292,208)	\$(2,292,208)	—	—%
Net Financing Uses	\$158,043	\$199,142	\$199,142	—	—%
Total Revenue	\$224	—	—	—	—%
Net County Cost	\$157,819	\$199,142	\$199,142	—	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$1,728,270	\$2,191,350	\$2,191,350	—	—%
Intrafund Charges	\$151,668	\$300,000	\$300,000	—	—%
Total Expenditures / Appropriations	\$1,879,938	\$2,491,350	\$2,491,350	—	—%
Semi-Discretionary Reimbursements	\$(1,721,895)	\$(2,292,208)	\$(2,292,208)	—	—%
Total Reimbursements	\$(1,721,895)	\$(2,292,208)	\$(2,292,208)	—	—%
Net Financing Uses	\$158,043	\$199,142	\$199,142	—	—%
Revenue					
Miscellaneous Revenues	\$224	—	—	—	—%
Total Revenue	\$224	—	—	—	—%
Net County Cost	\$157,819	\$199,142	\$199,142	—	—%

Summary of Changes

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

California Children’s Services

Program Overview

California Children’s Services (CCS) provides case managed authorization of medically necessary secondary and tertiary (diagnostic, specialty care, inpatient) services to children with eligible medical conditions under age 21 whose families meet financial eligibility requirements.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$415,991	\$228,432	\$228,432	—	—%
Total Expenditures / Appropriations	\$415,991	\$228,432	\$228,432	—	—%
Semi Discretionary Reimbursements	\$(289,062)	\$(228,432)	\$(228,432)	—	—%
Total Reimbursements	\$(289,062)	\$(228,432)	\$(228,432)	—	—%
Net Financing Uses	\$126,929	—	—	—	—%
Net County Cost	\$126,929	—	—	—	—%

Summary of Changes

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

County Medically Indigent Services Program

Program Overview

County Medically Indigent Services Program (CMISP) provided funding to pay for authorized lab services, diagnostics, and specialty services provided to assigned enrollees in the residual CMISP. For CMISP only, hospital emergency or inpatient services may also be authorized in this program.

This program is no longer receiving claims.

FOR INFORMATION ONLY

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Revenue					
Miscellaneous Revenues	\$224	—	—	—	—%
Total Revenue	\$224	—	—	—	—%
Net County Cost	\$(224)	—	—	—	—%

Health Provider Payments

Program Overview

The **Health Provider Payments** account provides funding for authorized lab services, diagnostics, and specialty services provided to assigned enrollees in the Healthy Partners Program. The Healthy Partners Program provides primary and preventative health care services to low-income, undocumented adults residing in Sacramento County.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$1,312,280	\$1,962,918	\$1,962,918	—	—%
Intrafund Charges	\$151,668	\$300,000	\$300,000	—	—%
Total Expenditures / Appropriations	\$1,463,948	\$2,262,918	\$2,262,918	—	—%
Semi Discretionary Reimbursements	\$(1,432,833)	\$(2,063,776)	\$(2,063,776)	—	—%
Total Reimbursements	\$(1,432,833)	\$(2,063,776)	\$(2,063,776)	—	—%
Net Financing Uses	\$31,115	\$199,142	\$199,142	—	—%
Net County Cost	\$31,115	\$199,142	\$199,142	—	—%

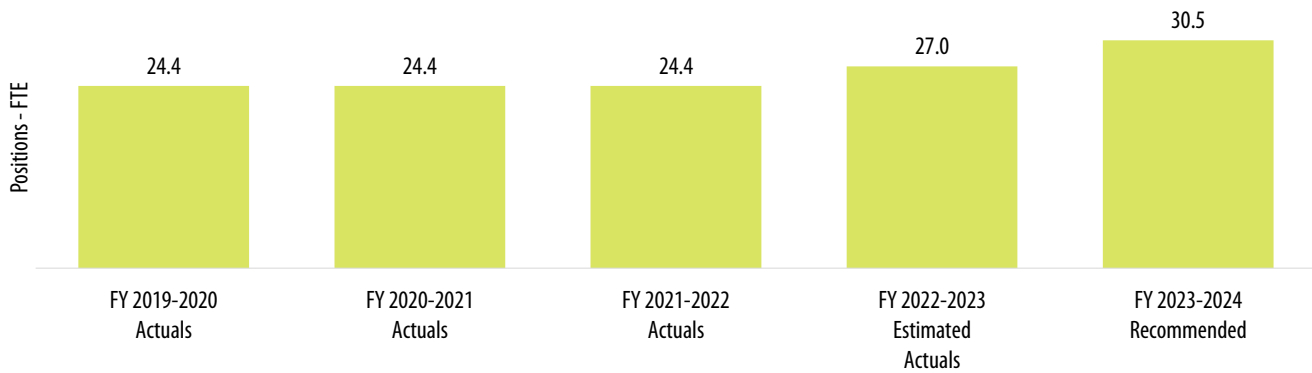
Summary of Changes

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

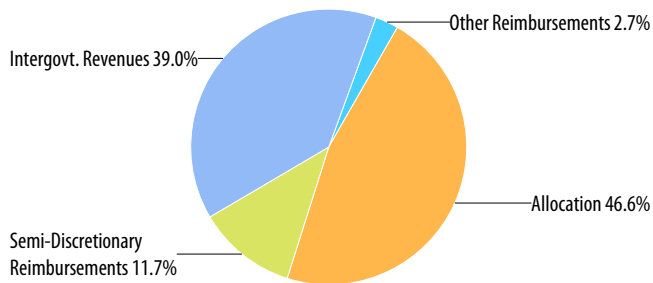
Juvenile Medical Services
Department Structure
Timothy Lutz, Director



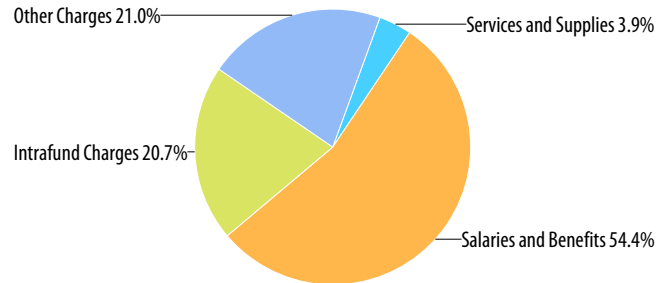
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

Juvenile Medical Services administers and manages the Juvenile Medical Services Program, providing medically necessary health care and dental care for juveniles detained in the Youth Detention Facility.

Goals

- Adhere to standards for Juvenile Correctional Facilities using evidence-based standards of practice.
- Maintain qualified, trained healthcare professionals to provide on-site medical services.
- Provide case management and patient education to ensure service linkages are made.

Accomplishments

Juvenile Medical Services, with ARPA funding, increased the COVID-19 testing and immunization rates for residents of the Youth Detention Facility.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Juvenile Medical Services	\$8,631,585	\$10,672,504	\$12,849,887	\$2,177,383	20.4%
Total Expenditures / Appropriations	\$8,631,585	\$10,672,504	\$12,849,887	\$2,177,383	20.4%
Total Reimbursements	\$(1,971,434)	\$(1,592,065)	\$(1,848,775)	\$(256,710)	16.1%
Net Financing Uses	\$6,660,151	\$9,080,439	\$11,001,112	\$1,920,673	21.2%
Total Revenue	\$5,179,130	\$4,223,516	\$5,016,426	\$792,910	18.8%
Net County Cost	\$1,481,021	\$4,856,923	\$5,984,686	\$1,127,763	23.2%
Positions	24.4	25.0	30.5	5.5	22.0%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$4,609,251	\$4,953,238	\$6,994,308	\$2,041,070	41.2%
Services & Supplies	\$597,553	\$521,274	\$496,478	\$(24,796)	(4.8)%
Other Charges	\$1,321,890	\$2,700,000	\$2,700,000	—	—%
Intrafund Charges	\$2,102,891	\$2,497,992	\$2,659,101	\$161,109	6.4%
Total Expenditures / Appropriations	\$8,631,585	\$10,672,504	\$12,849,887	\$2,177,383	20.4%
Semi-Discretionary Reimbursements	\$(1,971,434)	\$(1,592,065)	\$(1,497,585)	\$94,480	(5.9)%
Other Reimbursements	—	—	\$(351,190)	\$(351,190)	—%
Total Reimbursements	\$(1,971,434)	\$(1,592,065)	\$(1,848,775)	\$(256,710)	16.1%
Net Financing Uses	\$6,660,151	\$9,080,439	\$11,001,112	\$1,920,673	21.2%
Revenue					
Intergovernmental Revenues	\$5,179,130	\$4,223,516	\$5,016,426	\$792,910	18.8%
Total Revenue	\$5,179,130	\$4,223,516	\$5,016,426	\$792,910	18.8%
Net County Cost	\$1,481,021	\$4,856,923	\$5,984,686	\$1,127,763	23.2%
Positions	24.4	25.0	30.5	5.5	22.0%

Summary of Changes

The Recommended Budget reflects a \$2,177,383 (20.4%) increase in total appropriations, \$256,710 (16.1%) increase in reimbursements, \$792,910 (18.8%) increase in revenues, and \$1,127,763 (23.2%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- An increase in negotiated personnel costs.
- An increase in allocated costs and department overhead allocations.
- The transfer of two positions from the Health Services Clinic for the Adult Day Reporting Center (ADRC) program.
- Recommended growth detailed later in this section.

The increase in reimbursements is due to the transfer of the ADRC program from the Health Services Clinics, reimbursed by Probation.

The increase in revenues is due to an increase in anticipated Inter Governmental Transfer (IGT) funding.

Position counts have increased by 5.5 FTE from the prior year Adopted Budget due to:

- 2.0 FTE net mid-year increases.
- 3.5 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Juvenile Medical Services	607,639	—	—	607,639	3.5

Recommended Growth Detail for the Program

JMS - Add 3.0 FTE RN D/CF Lv.2	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
	551,417	—	—	551,417	3.0

Add 3.0 FTE Registered Nurse D/CF Lv. 2 positions to provide Title 15 mandated health care to residents at the Youth Detention Facility (YDF). As a result of the state closure of their Juvenile Justice Division, YDF is receiving new residents, including 18 to 25 year olds who require treatment of chronic health conditions and complex treatment modalities. YDF population is on the trajectory to rise to the levels similar to the period of 2016-2017 and Juvenile Correctional Health (JCH), which eliminated staff positions during the period when the YDF census was in decline, cannot manage this increase. These additional requested staff will ensure that the patient care we provide meets the community standards. If not approved, JCH will have to reduce services, or continue to get temporary help from contracted agencies, which have not been sufficient and consistently result in pressure on the current staff to work overtime.

JMS- Overhead portion for Stock Clerk and Vehicle in DHS Admin

	2,308	—	—	2,308	—
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Overhead portion for JMS for the Purchase of a vehicle and addition of 1.0 FTE Stock Clerk in DHS Facilities Management Services. Management Services lost its assigned Stock Clerk when DHS split into two separate departments back in 2017 (DHHS to DCFAS and DHS). This has resulted in delays in the ability to complete tasks and has increased cost. This position will repair, assemble and move furniture such as chairs, desks and modular components, for conference room configuring for large meetings, and inter-departmental deliveries. DHS currently has a large surplus inventory of new and gently used furniture in the warehouse. The van will be used to deploy furniture that DHS already has on hand which will result in efficiencies and cost savings. If not approved, DHS will continue to use contractors which results in delays in completing tasks and increased cost. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).

JMS-Add 0.5 FTE Registered Dental Assistant

	51,307	—	—	51,307	0.5
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Add 0.5 FTE Registered Dental Assistant. This position provides Title 15 mandated care to residents at the Youth Detention Facility (YDF). As a result of the state closure of their Juvenile Justice Division, YDF is receiving new residents, including 18 to 25 year olds who require treatment of chronic health conditions and complex treatment modalities. The need for dental services in particular, is higher in this new population. The YDF census overall is on a trajectory to rise to levels similar to the period of Fiscal Year 2016-17 and Juvenile Correctional Health (JCH), which eliminated staff positions during the period when the YDF census was in decline, cannot manage this increase. This additional requested position will ensure patient care meets community standards. If not approved, JCH will have to reduce services, or continue to get temporary help from contracted agencies, which have been difficult to procure.

JMS-Overhead portion of AS02 in DHS Admin Facilities

	2,607	—	—	2,607	—
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Overhead portion for JMS for the addition of 1.0 FTE Administrative Services Officer 2 in Facilities Management Services, to support additional DHS facilities that are being added and two In-Patient Psychiatric Health Facilities that are being constructed. DHS currently has eight facilities, at least ten out-stationed facilities with DHS staff working in other departments and only 4 Facility Managers to handle the projects, safety and related requests. In FY 2022-2023, DHS gained an apartment building, hangar at Mather, has staff moving into 711 G Street (OB1), and are building two additional facilities at Branch Center (PHFs). DHS is requesting an AS02 to act as Facility Manager for these additional facility locations. If not approved, projects will be delayed and may not be completed timely which can impact funding requirements. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).

Mental Health Services Act

Budget Unit Functions & Responsibilities

Mental Health Services Act (MHSA) provides financing to develop and expand community-based mental health programs in Sacramento County. Revenues are generated from a one percent tax on personal income in excess of \$1 million approved by voters in November 2004 (Proposition 63). Services are provided through the following programs:

- Community Support Services, which funds mental health treatment for youth and their families.
- Innovation, which provides funding for testing new mental health practices.
- Prevention and Early Intervention, which provides programs to prevent mental illness from becoming more severe.
- Technical Needs, which provides funding for technology to improve MHSA service delivery.
- Workforce Education and Training, which provides funding to train staff that work in the public mental health system.

Goals

- To maintain a broad continuum of mental health services to serve individuals with a serious mental illness and children with a serious emotional disturbance, while maintaining compliance with the requirements of the MHSA.
- To ensure the MHSA fund balances are spent as approved by the Board of Supervisors, including implementation of new and expanded programs.
- To implement the new semi-statewide electronic health record as we move into payment reform under CalAIM.

Accomplishments

- Behavioral Health served over 30,000 consumers through outpatient and inpatient treatment services, 260,000 in Prevention and Early Intervention, and had over five million impressions from the Stop Stigma Sacramento and the Mental Illness: It's Not Always What You Think media campaigns.
- Successfully implemented the new adult Community Outreach, Recovery, Empowerment (CORE) programs, which based on community input, expanded services to 10 sites with each site including both an outpatient program and a peer run community wellness center.
- Urgent Care expanded to 24/7 operations to provide walk-in support.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Community Services and Supports	\$73,894,573	\$114,529,962	\$124,652,490	\$10,122,528	8.8%
Innovation	\$6,635,534	\$4,959,174	\$2,323,225	\$(2,635,949)	(53.2)%
Prevention and Early Intervention	\$16,997,276	\$24,259,811	\$27,619,970	\$3,360,159	13.9%
Technical Needs	\$4,249,374	\$5,693,995	\$7,739,776	\$2,045,781	35.9%
Workforce Education and Training	\$1,320,579	\$1,845,796	\$2,057,307	\$211,511	11.5%
Total Expenditures / Appropriations	\$103,097,336	\$151,288,738	\$164,392,768	\$13,104,030	8.7%
Total Reimbursements	\$(5,500,000)	\$(5,500,000)	\$(10,000,000)	\$(4,500,000)	81.8%
Net Financing Uses	\$97,597,336	\$145,788,738	\$154,392,768	\$8,604,030	5.9%
Total Revenue	\$104,745,772	\$115,767,642	\$174,245,152	\$58,477,510	50.5%
Use of Fund Balance	\$(7,148,436)	\$30,021,096	\$(19,852,384)	\$(49,873,480)	(166.1)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$97,597,336	\$145,788,738	\$154,392,768	\$8,604,030	5.9%
Intrafund Charges	\$5,500,000	\$5,500,000	\$10,000,000	\$4,500,000	81.8%
Total Expenditures / Appropriations	\$103,097,336	\$151,288,738	\$164,392,768	\$13,104,030	8.7%
Intrafund Reimbursements Between Programs	\$(5,500,000)	\$(5,500,000)	\$(10,000,000)	\$(4,500,000)	81.8%
Total Reimbursements	\$(5,500,000)	\$(5,500,000)	\$(10,000,000)	\$(4,500,000)	81.8%
Net Financing Uses	\$97,597,336	\$145,788,738	\$154,392,768	\$8,604,030	5.9%
Revenue					
Revenue from Use Of Money & Property	\$1,042,255	\$765,999	\$1,285,999	\$520,000	67.9%
Intergovernmental Revenues	\$103,703,517	\$115,001,643	\$172,959,153	\$57,957,510	50.4%
Total Revenue	\$104,745,772	\$115,767,642	\$174,245,152	\$58,477,510	50.5%
Use of Fund Balance	\$(7,148,436)	\$30,021,096	\$(19,852,384)	\$(49,873,480)	(166.1)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$56,983,957	\$19,065,603	\$(37,918,354)	(66.5)%
Reserve Release	\$245,142	—	\$(245,142)	(100.0)%
Provision for Reserve	\$(27,208,003)	\$(38,917,987)	\$(11,709,984)	43.0%
Use of Fund Balance	\$30,021,096	\$(19,852,384)	\$(49,873,480)	(166.1)%

Summary of Changes

The Recommended Budget reflects a \$13,104,030 (8.7%) increase in total appropriations, \$4,500,000 (81.8%) increase in reimbursements, \$58,477,510 (50.5%) increase in revenues, and a \$49,873,480 (166.1%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Higher projected costs in the Behavioral Health Services due to increases in negotiated personnel costs and allocated costs.
- Approved contract increases in the Department of Health Services budget (BU 7200000).
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in reimbursements is due to:

- Transfers from Community Support and Services to support Workforce Education and Training and Technical Needs, as designated in MHSA Annual Plan.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The increase in revenues is due to:

- Projections released by the State reflecting an increase over the prior fiscal year.
- An increase in interest earned.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

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

- Community Services and Supports reserve has increased by \$23,271,929.
- Innovation reserve has increased by \$8,056,660.
- Prevention Early Intervention reserve has increased by \$7,082,626.
- Technical Needs reserve has increased by \$271,382.
- Workforce Education and Training reserve has increased by \$235,390.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Community Services and Supports	3,601,390	—	3,601,390	—	—
Prevention and Early Intervention	1,147,763	—	1,147,763	—	—
Workforce Education and Training	100,000	—	100,000	—	—

Community Services and Supports

Program Overview

Community Services and Supports (CSS) provides ongoing funding for mental health treatment services and supports for children/youth and their families living with severe emotional disturbance and adults living with a serious mental illness. CSS funds are also used to support and sustain the MHSA Housing program investments, as well as the time-limited funding for Innovation, Prevention and Early Intervention, Technical Needs, and Workforce Education and Training.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$68,394,573	\$109,029,962	\$114,652,490	\$5,622,528	5.2%
Intrafund Charges	\$5,500,000	\$5,500,000	\$10,000,000	\$4,500,000	81.8%
Total Expenditures / Appropriations	\$73,894,573	\$114,529,962	\$124,652,490	\$10,122,528	8.8%
Net Financing Uses	\$73,894,573	\$114,529,962	\$124,652,490	\$10,122,528	8.8%
Revenue					
Revenue from Use Of Money & Property	\$790,444	\$528,946	\$975,299	\$446,353	84.4%
Intergovernmental Revenues	\$78,799,069	\$88,062,685	\$131,361,390	\$43,298,705	49.2%
Total Revenue	\$79,589,512	\$88,591,631	\$132,336,689	\$43,745,058	49.4%
Use of Fund Balance	\$(5,694,939)	\$25,938,331	\$(7,684,199)	\$(33,622,530)	(129.6)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$38,828,022	\$15,587,730	\$(23,240,292)	(59.9)%
Provision for Reserve	\$(12,889,691)	\$(23,271,929)	\$(10,382,238)	80.5%
Use of Fund Balance	\$25,938,331	\$(7,684,199)	\$(33,622,530)	(129.6)%

Summary of Changes

The Recommended Budget reflects a \$10,122,528 (8.8%) increase in total appropriations, \$43,745,058 (49.4%) increase in revenues, and \$33,622,530 (129.6%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Higher projected costs in the Behavioral Health Services due to increases in negotiated personnel costs.
- Approved contract increases in the Department of Health Services budget (BU 7200000).

- Recommended growth detailed later in this section.

The increase in revenues is due to:

- Projections released by the State reflecting an increase over the prior fiscal year.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
MHSA- Fund 2.0 FTE MH Counselor & AS02 BHS					
	252,940	—	252,940	—	—
Fund 1.0 FTE Mental Health Counselor and 1.0 FTE Administrative Services Officer 2 to support the Intensive Placement Team (IPT), which serves a critical role in providing assessments and linkage for individuals in psychiatric hospitals and jail. IPT has experienced a 200% increase in requests for assessments, impacting the team’s ability to provide timely response. The state requirement is to link county residents to mental health services within 10 days from their request date. Not meeting this standard would place Sacramento County at risk of being out of compliance. In addition, IPT provides administrative oversight of MOUs and contracts including subacute, state hospital, Augmented Board & Care and Adult Residential Programs. Failure to approve this request will have significant impacts resulting in delays in executing contracts, processing provider payments, contract renewals and amendments and cost analysis and expenditure forecasting. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).					
MHSA- Fund Increased Full Service Partnership Contract BHS					
	1,100,000	—	1,100,000	—	—
Fund an increase in existing Full Service Partnership (FSP) contracts by \$1,100,000 to expand 11 existing FSP contracts, approximately \$182K per program to implement a new evidenced-based practice (EBP) to improve employment outcomes. The Individual Placement and Supported Employment (IPS) is an international EBP proven to increase employment outcomes for individuals living with serious mental illness (SMI). The benefits of employment include increased income, improved self-esteem, increased social and quality of life, better control of symptoms, reduced substance use, and reduce hospitalizations. Currently, employment is an under-performing outcome across all levels of care in our BHS system. The Mental Health Board and the MHSA Steering Committee have identified employment outcomes as a priority area for improvement. If funding is not approved the system will continue to deliver poor employment outcomes and there will be continued barriers to employment for individuals living with SMI. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).					
MHSA-Fund 1.0 FTE MH Prog Coord for Eating Disorder Svs BHS					
	149,889	—	149,889	—	—
Add 1.0 FTE MH Program Coordinator to provide oversight and expertise in eating disorder mental health services, negotiating daily rates with providers and Managed Care Plans and other issues affecting services and invoicing in Health Services. BHS is required to provide behavioral health services to meet the needs of individuals with Eating Disorder diagnoses. A 2021 analysis of services revealed there has been a 400% increase in eating disorder referrals. Federal law and regulations for EPSDT dictate services are a mandate for individuals with Eating Disorder diagnoses. This position will provide specialized oversight, case conferencing, assessments for level of care; arrange specialized continued education, and evidence based practices. If not approved, it may result in youth being admitted to inappropriate facilities with inadequate services to meet their needs. This would also result in added safety risks to youth, including dangerous physical ailments and the County being required to pay for erroneous services due to a lack of expert knowledge. This request is contingent upon the approval of a linked growth request in the Health Services budget unit (BU 7200000).					

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
MHSA-Fund 1.0 MH Prog Coord, 1.0 AS02, 1.0 HS Prog Planner Adults Prog Contracts/Admin BHS	453,616	—	453,616	—	—
<p>Fund 1.0 Mental Health Program Coordinator position, 1.0 Human Services Program Planner Rng B position, and 1.0 Administrative Officer 2 position to reinforce the infrastructure needs to support the current and ongoing initiatives. BHS has expanded services and increased contracts, which has greatly affected the current workforce, in addition the State Department of Health Care Service (DHCS) is implementing the Institutions for Mental Disease (IMD) waiver requiring new BHS service requirements. These positions are responsible to develop, implement and monitor the provision of BHS programs. These positions will provide project management and oversight to ensure timely implementation of new programming, execution of contracts, 71-J analysis, processing provider payments, conducting financial analysis and forecasting ongoing budgetary needs. If not funded, there may be delays in meeting state requirements, contract execution, and processing timely payments, potentially resulting in delays in services that affect the most vulnerable populations. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).</p>					
MHSA-Fund Expansion of CORE Contracts BHS	1,100,000	—	1,100,000	—	—
<p>Fund expansion of existing Community Outreach Recovery Empowerment (CORE) to add Community Wellness Outreach workers. These funds support the addition of 2.0 FTE Community Outreach Workers at each of the 11 CORE sites, totaling 22 contracted FTEs, dedicated to encampment linkages to behavioral health services. These outreach teams will work alongside County and City staff to coordinate efforts to meet the needs of the unhoused and mutual goal of moving individuals out of homelessness. This includes providing a peer approach to engagement, assessment and enrollment into behavioral health services for individuals in homeless encampments. If not approved BHS will not be able meet the requirements outlined in the City County Partnership Agreement and will create barriers for unsheltered individuals accessing mental health services and support. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).</p>					
MHSA-Fund Increased TWC Contract	529,735	—	529,735	—	—
<p>Fund an increase to Asian Pacific Community Counseling Transcultural Wellness Center (TWC) with \$529,735 of MHSA funds to support expanding outreach efforts into the underserved Asian Pacific Islander (API) population. Enrolled clients will have improved culturally and linguistically appropriate services in a Full Service Partnership (FSP) model with a full array of services to flex up to our most intensive outpatient service level. The TWC program will increase staff from the API community to provide outreach and engagement flexing up to an intensive outpatient FSP program. This will address significant under-representation compared to the population in Sacramento County, which will support efforts to improve rates of access to outpatient and crisis intervention services and therefore reduce entries and recidivism into emergency departments, psychiatric hospitalizations, and jail. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).</p>					
MHSA-Fund Pharmacy increase of 0.2 FTE Primary Care	15,210	—	15,210	—	—
<p>Fund reallocation of 0.8 FTE pharmacist to a 1.0 FTE pharmacist with MHSA funds to provide needed relief for the currently impacted team and assist with the timely completion of auditing duties. Failure to provide this relief will result in decreased productivity, failure to meet audit requirements, and inability to monitor inpatient and outpatient mental health compliance with medication standards. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).</p>					

Innovation

Program Overview

Innovation provides time-limited funding to test new and/or improved mental health practices or approaches with the goal of increasing access, increasing quality, or promoting interagency collaboration.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$6,635,534	\$4,959,174	\$2,323,225	\$(2,635,949)	(53.2)%
Total Expenditures / Appropriations	\$6,635,534	\$4,959,174	\$2,323,225	\$(2,635,949)	(53.2)%
Net Financing Uses	\$6,635,534	\$4,959,174	\$2,323,225	\$(2,635,949)	(53.2)%
Revenue					
Revenue from Use Of Money & Property	\$142,422	\$90,492	\$175,729	\$85,237	94.2%
Intergovernmental Revenues	\$5,188,102	\$5,470,000	\$8,410,000	\$2,940,000	53.7%
Total Revenue	\$5,330,524	\$5,560,492	\$8,585,729	\$3,025,237	54.4%
Use of Fund Balance	\$1,305,010	\$(601,318)	\$(6,262,504)	\$(5,661,186)	(941.5)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$5,492,193	\$1,794,156	\$(3,698,037)	(67.3)%
Provision for Reserve	\$(6,093,511)	\$(8,056,660)	\$(1,963,149)	32.2%
Use of Fund Balance	\$(601,318)	\$(6,262,504)	\$(5,661,186)	(941.5)%

Summary of Changes

The Recommended Budget reflects a \$2,635,949 (53.2%) decrease in total appropriations, \$3,025,237 (54.4%) increase in revenues, and \$5,661,186 (941.5%) decrease in use of fund balance from the prior year Adopted Budget.

The decrease in total appropriations is due to:

- The completion of the Innovation Project #3, Behavioral Health Crisis Stabilization Center.

The increase in revenues is due to:

- Projections released by the State reflecting an increase over the prior fiscal year.
- Increase in interest earned.

Prevention and Early Intervention

Program Overview

Prevention and Early Intervention provides on-going funding for programs and activities designed to prevent mental illness from occurring or becoming more severe and disabling.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$16,997,276	\$24,259,811	\$27,619,970	\$3,360,159	13.9%
Total Expenditures / Appropriations	\$16,997,276	\$24,259,811	\$27,619,970	\$3,360,159	13.9%
Net Financing Uses	\$16,997,276	\$24,259,811	\$27,619,970	\$3,360,159	13.9%
Revenue					
Revenue from Use Of Money & Property	\$83,501	\$115,263	\$103,028	\$(12,235)	(10.6)%
Intergovernmental Revenues	\$19,715,774	\$21,068,958	\$33,087,763	\$12,018,805	57.0%
Total Revenue	\$19,799,275	\$21,184,221	\$33,190,791	\$12,006,570	56.7%
Use of Fund Balance	\$(2,801,998)	\$3,075,590	\$(5,570,821)	\$(8,646,411)	(281.1)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$11,134,207	\$1,511,805	\$(9,622,402)	(86.4)%
Provision for Reserve	\$(8,058,617)	\$(7,082,626)	\$975,991	(12.1)%
Use of Fund Balance	\$3,075,590	\$(5,570,821)	\$(8,646,411)	(281.1)%

Summary of Changes

The Recommended Budget reflects a \$3,360,159 (13.9%) increase in total appropriations, \$12,006,570 (56.7%) increase in revenues, and \$8,646,411 (281.1%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Higher projected costs in Behavioral Health Services due to increases in negotiated personnel costs.
- Approved contract increases in the Department of Health Services budget (BU 7200000).
- Recommended growth detailed later in this section.

The increase in revenues is due to:

- Projections released by the State reflecting an increase over the prior fiscal year.

- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
MHSA-Fund 3.0 FTE Sr MH Counselors for MH Court					
	445,070	—	445,070	—	—
Fund 3.0 FTE Senior Mental Health Counselors with MHSA funds to support the expansion of mental health court. This request is in alignment with the Jail Reduction Plan Recommendation #19 presented and approved by the Board of Supervisors in December 2022. If not approved, DHS would not be able to meet the agreement to expand diversion courts resulting in the inability to successfully expand Mental Health Treatment Court, meet the goals of the Jail Reduction Plan, and persons will remain incarcerated due to not being assessed and linked to community based mental health and co-occurring treatment services. This request is funded with MHSA PEI, and is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).					
MHSA-Fund 4.0 FTE JDTRC					
	382,693	—	382,693	—	—
Fund 4.0 FTEs (2.0 FTE Mental Health Counselor positions and 2.0 FTE Behavioral Health Peer Support Specialist positions) to provide appropriate mental health supportive service in the expansion of the JDTRC and diversion programs to reduce recidivism, incarceration, and hospitalizations due to severe mental illness. This is part of the Mays Consent Decree Plan #12, the County proposal to expand Jail Diversion Treatment and Resource Center (JDTRC) and Diversion Court capacity to reduce recidivism and incarceration. Not approving these positions will result in persons remaining incarcerated rather than receiving treatment services and not meeting the Mays Consent mandates. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).					
MHSA-Fund Stigma Reduction					
	20,000	—	20,000	—	—
Provide an ongoing \$20,000 of MHSA funds for the Stigma Reduction campaign materials with languages appropriate for the culturally diverse communities of Sacramento County and fund this expansion. MHSA mandates stigma and discrimination programming. The growth will fund critical racial and ethnic specific media work, as well as campaign materials developed with cultural communities in the threshold languages. If not approved, vulnerable individuals may not engage in behavioral health services. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).					
MHSA-Sustain TICRT Clinicians DHS BHS MHSA					
	300,000	—	300,000	—	—
Provide an ongoing \$300,000 of Mental Health Services Act Prevention and Early Intervention funding to sustain the provision of culturally responsive short-term therapy for African American/Black community members who have been impacted by serious mental illness and trauma. If not approved, the culturally responsive short-term therapy will no longer be available and as a result, African American/Black community members will continue to suffer from exposure to trauma. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).					

Technical Needs

Program Overview

Technical Needs provides time-limited funding for facilities and technological infrastructure for MHSa service delivery.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$4,249,374	\$5,693,995	\$7,739,776	\$2,045,781	35.9%
Total Expenditures / Appropriations	\$4,249,374	\$5,693,995	\$7,739,776	\$2,045,781	35.9%
Total Reimbursements between Programs		\$(4,500,000)	\$(8,000,000)	\$(3,500,000)	77.8%
Total Reimbursements	\$(4,500,000)	\$(4,500,000)	\$(8,000,000)	\$(3,500,000)	77.8%
Net Financing Uses	\$(250,626)	\$1,193,995	\$(260,224)	\$(1,454,219)	(121.8)%
Revenue					
Revenue from Use Of Money & Property	\$9,043	\$15,218	\$11,158	\$(4,060)	(26.7)%
Intergovernmental Revenues	\$573	\$400,000	—	\$(400,000)	(100.0)%
Total Revenue	\$9,616	\$415,218	\$11,158	\$(404,060)	(97.3)%
Use of Fund Balance	\$(260,242)	\$778,777	\$(271,382)	\$(1,050,159)	(134.8)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$944,961	—	\$(944,961)	(100.0)%
Provision for Reserve	\$(166,184)	\$(271,382)	\$(105,198)	63.3%
Use of Fund Balance	\$778,777	\$(271,382)	\$(1,050,159)	(134.8)%

Summary of Changes

The Recommended Budget reflects a \$2,045,781 (35.9%) increase in total appropriations, \$3,500,000 (77.8%) increase in reimbursements, \$404,060 (97.3%) decrease in revenues, and \$1,050,159 (134.8%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Higher projected costs in the Behavioral Health Services due to increases in negotiated personnel costs.
- Approved contract increases in the Department of Health Service budget (BU 7200000).

The increase in reimbursements is due to transfers from Community Support and Services to support Technical Needs, as designated in the MHSa Annual Plan.

The decrease in revenues is due to a decrease in interest earned and a reduction due to a prior year one-time growth request for a computer refresh.

Workforce Education and Training

Program Overview

Workforce Education and Training (WET) provides time-limited funding with a goal to recruit, train and retain a diverse culturally and linguistically competent staff for the public mental health system. WET activities must be sustained by Community Services and Supports funding once dedicated WET funding is exhausted.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	\$1,320,579	\$1,845,796	\$2,057,307	\$211,511	11.5%
Total Expenditures / Appropriations	\$1,320,579	\$1,845,796	\$2,057,307	\$211,511	11.5%
Total Reimbursements between Programs		\$(1,000,000)	\$(2,000,000)	\$(1,000,000)	100.0%
Total Reimbursements	\$(1,000,000)	\$(1,000,000)	\$(2,000,000)	\$(1,000,000)	100.0%
Net Financing Uses	\$320,579	\$845,796	\$57,307	\$(788,489)	(93.2)%
Revenue					
Revenue from Use Of Money & Property	\$16,846	\$16,080	\$20,785	\$4,705	29.3%
Intergovernmental Revenues	—	—	\$100,000	\$100,000	—%
Total Revenue	\$16,846	\$16,080	\$120,785	\$104,705	651.2%
Use of Fund Balance	\$303,734	\$829,716	\$(63,478)	\$(893,194)	(107.7)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$584,574	\$171,912	\$(412,662)	(70.6)%
Reserve Release	\$245,142	—	\$(245,142)	(100.0)%
Provision for Reserve	—	\$(235,390)	\$(235,390)	—%
Use of Fund Balance	\$829,716	\$(63,478)	\$(893,194)	(107.7)%

Summary of Changes

The Recommended Budget reflects a \$211,511 (11.5%) increase in total appropriations, \$1,000,000 (100.0%) increase in reimbursements, \$104,705 (651.2%) increase in revenues, and \$893,194 (107.7%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations is due to:

- Higher projected costs in the Behavioral Health Services due to an increase in negotiated personnel costs.
- Approved contract increases in the Department of Health Services (BU 7200000).

- Recommended growth detailed later in this section.

The increase in reimbursements is due to:

- Transfers from Community Support and Services to support Workforce Education and Training, as designated in the MHSA Annual Plan.
- Recommended growth detailed later in this section.

The increase in revenues is due to:

- An increase in interest earned.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

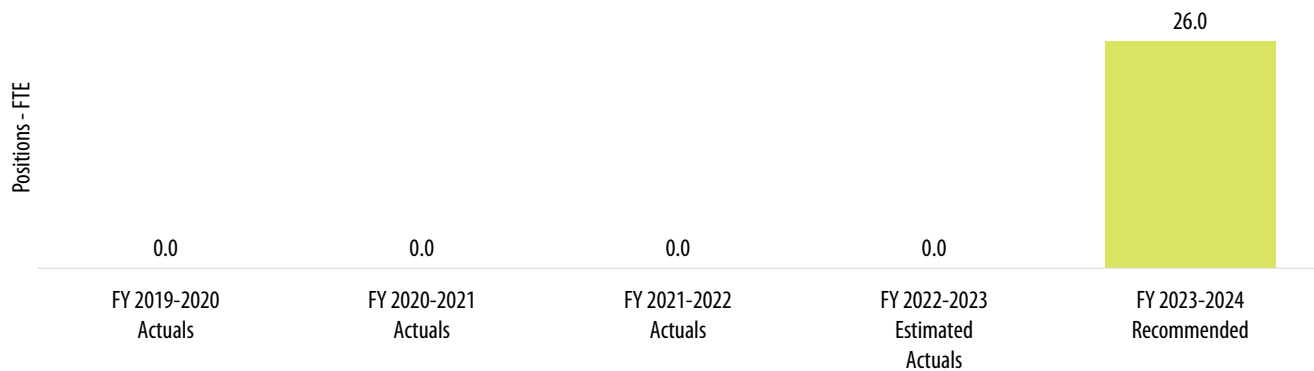
	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
MHSA-Fund Diversity, Equity & Inclusion Program BHS					
	100,000	—	100,000	—	—

Fund \$100,000 of MHSA funds to support and maintain BHS Diversity, Equity and Inclusion work by implementing culturally responsive strategies to advance behavioral health equity in partnership with the community. If not approved, County would be out of compliance with state requirements and would need to delay working in partnership with another cultural/racial community to improve outcomes. The result of such a delay would mean that underserved or inappropriately served community members would continue to experience poor outcomes in their behavioral health. This request is contingent upon the approval of a linked growth request in the Health Services budget (BU 7200000).

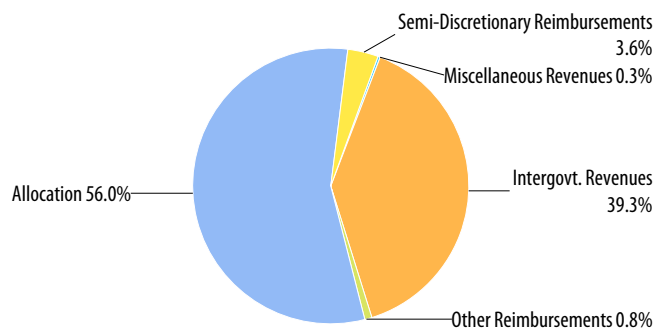
Homeless Services and Housing
Department Structure
Emily Halcon, Director



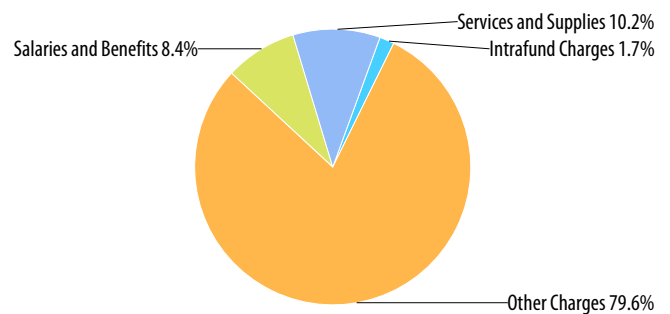
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The core purpose of the Department of **Homeless Services and Housing** (DHS) is to coordinate the response of various County departments to provide services to those experiencing homelessness in Sacramento County, as well as mitigating the impacts of homelessness on the community. DHS is committed to developing programs that endeavor to make homelessness in our community rare overall and brief when it occurs and that treat those experiencing homelessness with dignity, respect, and compassion. DHS's mission is to bring together a collaborative team of County departments, social advocates, those with lived experience, businesses and community based organizations to focus on improving housing outcomes and reducing homelessness in Sacramento County. DHS finds the unique solutions to serve our community members experiencing homelessness via a comprehensive offering of programs and services such as shelter, re-housing, behavioral health, physical health, and prevention and diversion.

Goals

- Develop programs that reduce homelessness, including targeted outreach and engagement, sheltering and transitional housing, permanent housing and supportive services.
- Support system wide investments and efforts to improve access and remove barriers to critical sheltering, housing, behavioral health and supportive services for people experiencing homelessness.
- Coordinate with internal and external partners to address community impacts of unsheltered homelessness.

Accomplishments

In January of 2023, the County of Sacramento (County) established the Department of Homeless Services and Housing (DHS). By establishing DHS, the County will be able to have a consolidated department to focus on development programs and services to address homelessness in both the incorporated and unincorporated area of the County. DHS will work closely with the County departments and stakeholders to identify opportunities to reduce homelessness in the community.

In FY 2022-23, DHS (then the Office of Homeless Initiatives) worked closely with the Department of Human Assistance (DHA) to support existing programs and expand and enhance some new key projects, which will fully shift to DHS in FY 2023-24, including:

- Development of three Safe Stay Communities that will provide on-site services, security and re-housing to people experiencing unsheltered homelessness and provide respite to neighborhoods through a reduction in trash, tents, violence and blight.
- Continual expansion of the Encampment Service Teams (EST), comprised of outreach navigators, re-housing staff and clinical staff; the EST provides behavioral health assessments and shelter/housing referrals for those living in encampments.
- Development of the Landlord Engagement and Assistance Program (LEAP), which will recruit landlords and expand availability of rental units as well as provide financial incentives such as sign-on bonuses, move-in assistance, and vacancy loss payments to support landlord retention to improve efficiency of voucher and homeless housing subsidy programs.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Homeless Services and Housing	—	—	\$51,408,514	\$51,408,514	—%
Total Expenditures / Appropriations	—	—	\$51,408,514	\$51,408,514	—%
Total Reimbursements	—	—	\$(2,270,986)	\$(2,270,986)	—%
Net Financing Uses	—	—	\$49,137,528	\$49,137,528	—%
Total Revenue	—	—	\$20,374,405	\$20,374,405	—%
Net County Cost	—	—	\$28,763,123	\$28,763,123	—%
Positions	—	—	26.0	26.0	—%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	—	—	\$4,332,277	\$4,332,277	—%
Services & Supplies	—	—	\$5,247,628	\$5,247,628	—%
Other Charges	—	—	\$40,940,011	\$40,940,011	—%
Intrafund Charges	—	—	\$888,598	\$888,598	—%
Total Expenditures / Appropriations	—	—	\$51,408,514	\$51,408,514	—%
Semi-Discretionary Reimbursements	—	—	\$(1,838,586)	\$(1,838,586)	—%
Other Reimbursements	—	—	\$(432,400)	\$(432,400)	—%
Total Reimbursements	—	—	\$(2,270,986)	\$(2,270,986)	—%
Net Financing Uses	—	—	\$49,137,528	\$49,137,528	—%
Revenue					
Intergovernmental Revenues	—	—	\$20,226,096	\$20,226,096	—%
Miscellaneous Revenues	—	—	\$148,309	\$148,309	—%
Total Revenue	—	—	\$20,374,405	\$20,374,405	—%
Net County Cost	—	—	\$28,763,123	\$28,763,123	—%
Positions	—	—	26.0	26.0	—%

Summary of Changes

The Recommended Budget reflects a \$51,408,514 (New) increase in total appropriations, \$2,270,986 (new) increase in reimbursements, \$20,374,405 (new) increase in revenues, and \$28,763,123 (new) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- \$45 million in appropriations shifting to DSHS from the Department of Human Assistance including personnel costs, weather respite, and a variety of contracted services related to outreach and engagement, emergency and scattered site sheltering, and flexible supportive re-housing.
- \$0.7 million in appropriations shifting to DSHS from the Department of Health Services for encampment sanitation and water.
- \$2.2 million in appropriations shifting to DSHS from the County Executive Cabinet – Office of Homeless Initiatives for personnel costs.
- \$0.9 million in appropriations shifting to DSHS from the Department of Waste Management and Recycling for contracted encampment sanitation and clean-up.
- A \$2.3 million increase associated with net adjustments to contracted services and cost of doing business increases from the FY 2022-23 Adopted Budget to FY 2023-24 Recommended Budget.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

The increase in reimbursements is due to:

- \$432,400 in reimbursements from other Departments, shifting to DSHS from the Department of Human Assistance.
- \$1.8 million in 1991 Social Services Realignment reimbursement shifting to DSHS from the Department of Human Assistance.

The increase in revenues is due to:

- \$17.6 million in revenues shifting to DSHS from the Department of Human Assistance.
- \$0.7 million in revenues shifting to DSHS from the Department of Health Services.
- \$181,000 in revenues shifting to DSHS from the County Executive Cabinet.
- A \$1.9 million net increase in revenues primarily associated with increases for ARPA funded projects, which include District funds and unspent State Homeless Housing, Assistance and Prevention (HHAP) 3 and HHAP 1 funding.

Position counts have increased by 26.0 FTE from the prior year Adopted Budget due to:

- 16.0 FTE shifting to DSHS from the Department of Human Assistance.
- 10.0 FTE shifting to DSHS from the County Executive Cabinet – Office of Homeless Initiatives.

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Homeless Services and Housing	802,155	—	—	802,155	—

Summary of Recommended Reductions by Program

Program	Total Expenditures	Reimbursements	Revenue	Net County Cost	FTE
Homeless Services and Housing	(485,000)	—	—	(485,000)	—

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHSH - Add C-Cure And Intercom For New DHSH Location					
	25,000	—	—	25,000	—
Add one-time funding for the installation of C-Cure and Intercom for the Department's new location.					
DHSH - Add County Counsel Legal Services Costs					
	155,000	—	—	155,000	—
Increase legal services by \$155,000 for the new Department of Homeless Services and Housing. The Department anticipates increased need due to Board emphasis put on homelessness as well as the recent County and City of Sacramento Homeless Services Partnership Agreement. This request is contingent upon approval of a linked growth request in the County Counsel budget (BU 4810000).					
DHSH - Add Furniture Installation For New DHSH Location					
	25,000	—	—	25,000	—
Add one-time funding for the installation of the office furniture at the Department's new location.					
DHSH - Add New DHSH Location Lease Costs					
	155,650	—	—	155,650	—
Add funding for the lease costs for the Department's new location for a partial year. This assumes summer move in and negotiated free rent.					
DHSH - Encampment Services Teams (EST) Expansion					
	441,505	—	—	441,505	—
As the County has expanded outreach capacity in the Parkway, through our proactive Encampment Services Teams (EST) and in partnership with the City of Sacramento, there is the need to ensure additional 'flex' outreach capacity to respond to one-off calls for service not connected to an encampment and to ensure adequate administration and oversight within the contracted partner, to collect and analyze data and monitor and prioritize service requests from the County. This growth will allow an augmentation to the existing outreach contract for these items.					

Recommended Reduction Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net County Cost	FTE
DHSH - Correctional Center Transitional Housing Pilot Program					
	(485,000)	—	—	(485,000)	—
This reduction represents the loss of one-time categorical funding (CARES – Community Development Block Grant II). The project was a one-time pilot to provide 90 days of transitional housing through a scattered-site model for individuals exiting Rio Cosumnes Correctional Center and other jails without housing, benefiting a maximum of 10-15 individuals per night, or 30-50 participants annually. On March 28, 2023, the Board of Supervisors redirected funding to ensure continued operations of the larger scattered site sheltering program. The existing contracted funding for the larger scattered site sheltering program plus this redirected funding is sufficient to continue operations of the 15 Project Exodus beds; these beds will be folded into the re-design of the larger scattered site shelter program.					

HSH Restricted Revenues

Budget Unit Functions & Responsibilities

The Department of **Homeless Services and Housing – Restricted Revenues** budget unit is being established as part of the FY 2023-24 Recommended Budget. In the State of California Fiscal Year 2022-23 budget, \$25 million was allocated to the County of Sacramento to address homelessness on the American River Parkway. The grant program would serve three goals: 1) prevent wildfires by reducing the number of illegal campfires in regional parks; 2) reduce homelessness by providing housing and services to persons illegally camping in regional parks, and 3) protect park visitors and natural and recreational resources from severe harm that results from wildfires and illegal campsites. The funds will be used to offset costs for programs designed to provide healthier options to persons experiencing homelessness and illegally camping on the American River Parkway that includes establishing and operating low-barrier Safe Stay Communities or alternative non-congregate shelters, supporting re-housing efforts to obtain permanent housing options (i.e., landlord engagement and short-term rental assistance) and expanding outreach and engagement efforts through multi-disciplinary outreach teams.

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	—	\$25,000,000	\$25,000,000	—%
Provision for Reserve	—	\$(25,000,000)	\$(25,000,000)	—%
Use of Fund Balance	—	—	—	—%

Summary of Changes

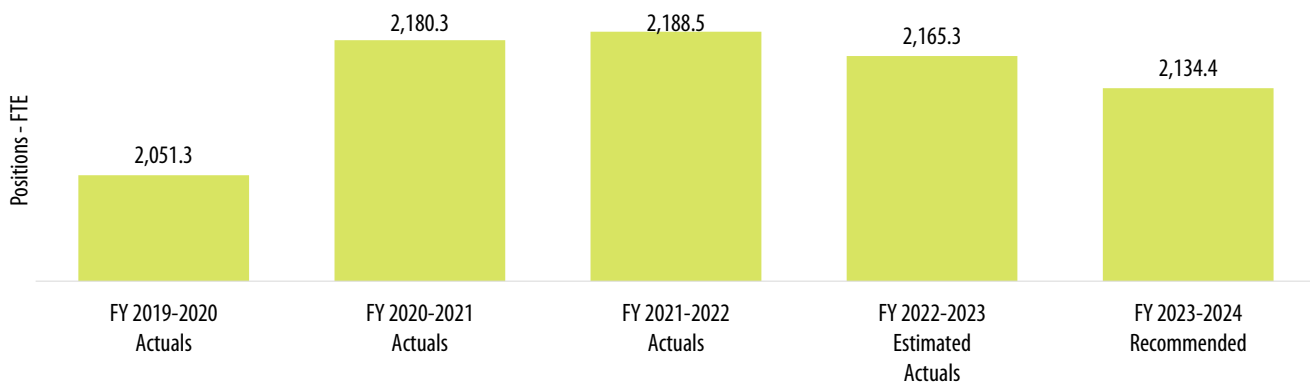
The Recommended Budget reflects a carryover of \$25,000,000 in available balance and a provision for reserve of \$25,000,000. Reserve changes from the prior year Adopted Budget are detailed below:

- Future Planned Programs reserve has increased \$25,000,000.

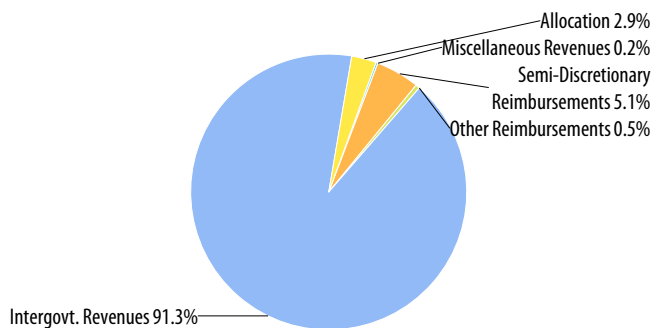
Human Assistance-Administration
Department Structure
Ethan Dye, Director



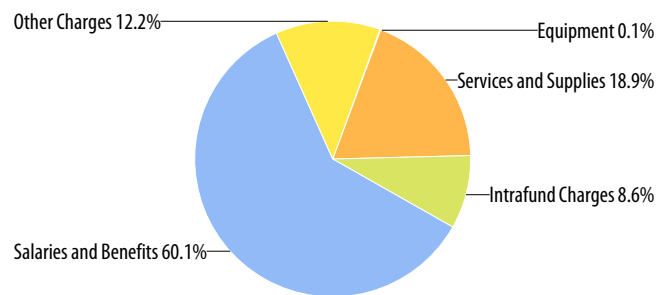
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The core purpose of the Department of **Human Assistance – Administration** (DHA – Administration) is to improve the lives of families and individuals. The primary goal of the Department is to provide the tools, training, and temporary support to assist people in their transition from welfare to self-sufficiency. DHA seeks high performance service delivery through steadfast commitment to empowered staff, premier customer services, innovation, and technology. The Department is responsible for administering certain financial assistance through the following programs:

- Homeless and Community Services
- Other Welfare and Safety Net Services
- Public Assistance
- Veteran’s Services

Goals

- DHA will improve capacity to provide full services while ensuring the safety of both external and internal customers.
- Ensure compliance with State and Federal performance measures.
- Reduce the ongoing cycle of poverty, hunger, and homelessness by helping customers become self-sufficient.

Accomplishments

- In August 2022, the County Veterans Service Office (CVSO) implemented new standard operating procedures to maximize the number of veterans contacted and assisted daily. This change resulted in over \$7.7 million in earned benefits awarded to veterans. It also more than doubled the subvention funding received by Sacramento County from the California Department of Veterans Affairs.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Homeless and Community Services	\$43,594,603	\$49,177,863	—	\$(49,177,863)	(100.0)%
Other Welfare and Safety Net Services	\$93,710,726	\$73,751,236	\$24,087,974	\$(49,663,262)	(67.3)%
Public Assistance	\$280,289,057	\$330,583,476	\$333,722,543	\$3,139,067	0.9%
Veteran’s Services	\$1,054,063	\$1,057,114	\$1,072,233	\$15,119	1.4%
Total Expenditures / Appropriations	\$418,648,449	\$454,569,689	\$358,882,750	\$(95,686,939)	(21.1)%
Total Reimbursements	\$(18,654,191)	\$(26,128,948)	\$(25,565,226)	\$563,722	(2.2)%
Net Financing Uses	\$399,994,258	\$428,440,741	\$333,317,524	\$(95,123,217)	(22.2)%
Total Revenue	\$368,264,364	\$390,247,178	\$323,136,417	\$(67,110,761)	(17.2)%
Net County Cost	\$31,729,894	\$38,193,563	\$10,181,107	\$(28,012,456)	(73.3)%
Positions	2,188.5	2,165.3	2,134.4	(30.9)	(1.4)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$200,555,340	\$227,794,297	\$215,656,319	\$(12,137,978)	(5.3)%
Services & Supplies	\$141,417,383	\$105,049,559	\$67,996,081	\$(37,053,478)	(35.3)%
Other Charges	\$54,765,023	\$89,029,727	\$43,938,837	\$(45,090,890)	(50.6)%
Equipment	\$6,592	\$379,736	\$379,736	—	—%
Intrafund Charges	\$21,904,110	\$32,316,370	\$30,911,777	\$(1,404,593)	(4.3)%
Total Expenditures / Appropriations	\$418,648,449	\$454,569,689	\$358,882,750	\$(95,686,939)	(21.1)%
Intrafund Reimbursements Between Programs	\$(1,091,528)	\$(8,141,848)	\$(5,822,782)	\$2,319,066	(28.5)%
Semi-Discretionary Reimbursements	\$(16,148,668)	\$(15,895,470)	\$(18,013,950)	\$(2,118,480)	13.3%
Other Reimbursements	\$(1,413,994)	\$(2,091,630)	\$(1,728,494)	\$363,136	(17.4)%
Total Reimbursements	\$(18,654,191)	\$(26,128,948)	\$(25,565,226)	\$563,722	(2.2)%
Net Financing Uses	\$399,994,258	\$428,440,741	\$333,317,524	\$(95,123,217)	(22.2)%
Revenue					
Revenue from Use Of Money & Property	\$68,203	—	—	—	—%
Intergovernmental Revenues	\$366,942,443	\$389,243,166	\$322,274,472	\$(66,968,694)	(17.2)%
Miscellaneous Revenues	\$1,253,718	\$1,004,012	\$861,945	\$(142,067)	(14.1)%
Total Revenue	\$368,264,364	\$390,247,178	\$323,136,417	\$(67,110,761)	(17.2)%
Net County Cost	\$31,729,894	\$38,193,563	\$10,181,107	\$(28,012,456)	(73.3)%
Positions	2,188.5	2,165.3	2,134.4	(30.9)	(1.4)%

Summary of Changes

The Recommended Budget reflects a \$95,686,939 (21.1%) decrease in total appropriations, \$563,722 (2.2%) decrease in reimbursements, \$67,110,761 (17.2%) decrease in revenues, and \$28,012,456 (73.3%) decrease in Net County Cost from the prior year Adopted Budget.

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

The decrease in total appropriations is due to:

- A \$7.6 million decrease in salary and benefit costs primarily due to a significant increase in budgeted salary savings as a result of anticipated vacancies, partially offset by negotiated personnel cost increases.
- A \$1.8 million decrease for American Rescue Plan Act (ARPA) Essential Worker Pay, as it was a one-time Board approved payment to eligible employees in FY 2022-23.
- A \$40.5 million decrease for the Emergency Rental Assistance Program (ERAP) 1 and 2 due to the program ending in FY 2022-23.

- An approximate \$45 million shift in total appropriations from DHA to the Department of Homeless Services and Housing (DHS) budget (BU 5820000) as conceptually approved by the Board of Supervisors on November 15, 2022. This includes a \$40.1 million shift to DHS from the Homeless and Community Services program and a \$4.9 million shift to DHS from Other Welfare and Safety Net Services program, which are described within the individual program sections.
- An \$8.1 million decrease in American Rescue Plan Act (ARPA) projects due to some projects ending in FY 2022-23, overbudgeting projects in error, as well as projects not being renewed for FY 2023-24. This includes decreases for River District Navigation of \$0.1 million, Coordinated Access Systems Enhancement of \$2.0 million, Sacramento Self Help Housing of \$1.0 million, American River Parkway Sheltering Supports of \$1.5 million, Safe Stay Florin/Power Inn Site of \$0.6 million, Food Insecurity of \$4.0 million, and Women's Empowerment one-time grant of \$0.1 million, offset with an increase for: United Way Guaranteed Income Pilot of \$1.0 million and United Way STARS Program of \$0.2 million which were recently approved by the Board.
- A \$3.0 million decrease for the Afghan refugee program due to anticipated full expenditure in FY 2022-23. Any unspent funds will be rebudgeted in FY 2023-24 in the September requested budget, as approved by the Board.
- A \$2.0 million net decrease in COVID-Project Roomkey (PRK) operations due to program ramp down.
- A \$5.5 million increase in State/Federal funded contracted programs, including a \$2.7 million increase for the Housing Disability Advocacy Program (HDAP), \$0.7 million increase for CalWORKs Housing Support Program (HSP), and \$2.1 million increase for CalWORKs Home Visiting Program (HVP).
- A \$2.9 million increase for Ukrainian refugee wraparound services, as approved by the Board on February 7, 2023.
- A \$1.3 million net increase in services and supplies as well as Intra-fund charges to reflect expenditure projections provided for allocated and non-allocated costs for technology support, general services support, facility and lease use, and county provided personnel support.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The decrease in reimbursements is due to a net decrease in anticipated reimbursements for Public Assistance, along with the estimated amounts to be received from other departments for services provided by DHA; partially offset by the increase in estimated Realignment provided for the administrative programs eligible for 1991 Social Services Realignment and 2011 Protective Services Realignment.

The decrease in revenues is due to:

- Anticipated revenues generated by projected expenditures at legislated sharing ratios of Federal/State/County contributions. Budgeted Human Assistance – Administration Public Assistance revenues represent the estimated Sacramento County portion of Federal and State allocations based on the FY 2023-24 Governor's Proposed Budget.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

Position counts have decreased by 30.9 FTEs from the prior year Adopted Budget due to:

- 16.0 FTE shifting to DHS, as approved by the Board of Supervisors on November 15, 2022.

- 14.9 FTE net deletions included in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
Public Assistance	2,197,992	—	1,808,206	389,786	(14.9)

Homeless and Community Services

Program Overview

DHA previously led the development and implementation of discretionary **Homeless and Community Services** programs serving persons experiencing homelessness in the County of Sacramento, which included a variety of initiatives designed to assist unsheltered individuals and families with case management and housing services, emergency shelter, and the maintenance of integral community systems. To accomplish this, DHA funded and maintained contracts with several Community Based Organizations and Homeless Providers across all cities and unincorporated regions in the county. With the establishment of Sacramento County's new Department of Homeless Services and Housing (DHS), DHA is working collaboratively in FY 2022-23 to transition the majority of this work to the new department, which will serve as the lead agency for these efforts. The associated budget will transfer to DHS effective July 1, 2023.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,804,323	\$3,461,688	—	\$(3,461,688)	(100.0)%
Services & Supplies	\$2,121,347	\$1,751,257	—	\$(1,751,257)	(100.0)%
Other Charges	\$38,881,247	\$41,318,958	—	\$(41,318,958)	(100.0)%
Intrafund Charges	\$787,686	\$2,645,960	—	\$(2,645,960)	(100.0)%
Total Expenditures / Appropriations	\$43,594,603	\$49,177,863	—	\$(49,177,863)	(100.0)%
Semi Discretionary Reimbursements	\$(1,608,016)	\$(1,838,586)	—	\$1,838,586	(100.0)%
Other Reimbursements	\$(321,489)	\$(482,400)	—	\$482,400	(100.0)%
Total Reimbursements	\$(1,929,505)	\$(2,320,986)	—	\$2,320,986	(100.0)%
Net Financing Uses	\$41,665,098	\$46,856,877	—	\$(46,856,877)	(100.0)%
Revenue					
Intergovernmental Revenues	\$22,490,870	\$19,664,298	—	\$(19,664,298)	(100.0)%
Miscellaneous Revenues	\$496,476	\$658,481	—	\$(658,481)	(100.0)%
Total Revenue	\$22,987,346	\$20,322,779	—	\$(20,322,779)	(100.0)%
Net County Cost	\$18,677,752	\$26,534,098	—	\$(26,534,098)	(100.0)%
Positions	16.0	24.0	—	(24.0)	(100.0)%

Summary of Changes

The Recommended Budget reflects a \$49,177,863 (100.0%) decrease in total appropriations, \$2,320,986 (100.0%) decrease in reimbursements, \$20,322,779 (100.0%) decrease in revenues, and \$26,534,098 (100.0%) decrease in Net County Cost from prior year adopted budget.

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

The decrease in total appropriations is due to:

- A \$40.1 million shift in appropriations to DSHS.
- A \$6.1 million decrease in total appropriations for COVID-PRK.
- A \$1.6 million net decrease in ARPA projects, including the Safe Stay Florin/Power Inn Site and Sacramento Self Help Housing project.
- A \$0.5 million decrease in allocated costs for lease property.
- A \$0.9 million decrease for services and supplies as well as Intra-fund charges to reflect expenditure projections provided for allocated and non-allocated costs for technology support, general services support, facility and lease use, and county provided personnel support.

The decrease in reimbursements is due to the shift of Realignment allocations and reimbursements from other departments to DSHS.

The decrease in revenues is due to the shift of revenues to DSHS and decreases in revenues for projects described above.

Other Welfare and Safety Net Services

Program Overview

Other Welfare and Safety Net Services includes reimbursable services provided to other departments, as well as funded, discretionary services that fill gaps not always covered by the mandated programs. Included are California Work Opportunity and Responsibility to Kids Information Network (CalWIN), Fraud Incentives for Program Integrity, Domestic Violence contracts, Fixed Assets, and South County Services.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$4,281,790	—	—	—	—%
Services & Supplies	\$86,348,199	\$45,295,165	\$3,828,888	\$(41,466,277)	(91.5)%
Other Charges	\$2,014,015	\$22,614,531	\$15,128,801	\$(7,485,730)	(33.1)%
Equipment	—	\$379,736	\$379,736	—	—%
Intrafund Charges	\$1,066,721	\$5,461,804	\$4,750,549	\$(711,255)	(13.0)%
Total Expenditures / Appropriations	\$93,710,726	\$73,751,236	\$24,087,974	\$(49,663,262)	(67.3)%
Other Reimbursements	\$(1,092,505)	\$(1,609,230)	\$(1,728,494)	\$(119,264)	7.4%
Total Reimbursements	\$(1,092,505)	\$(1,609,230)	\$(1,728,494)	\$(119,264)	7.4%
Net Financing Uses	\$92,618,220	\$72,142,006	\$22,359,480	\$(49,782,526)	(69.0)%
Revenue					
Intergovernmental Revenues	\$90,530,002	\$65,300,715	\$16,440,424	\$(48,860,291)	(74.8)%
Miscellaneous Revenues	\$563,875	\$234,622	\$741,446	\$506,824	216.0%
Total Revenue	\$91,093,878	\$65,535,337	\$17,181,870	\$(48,353,467)	(73.8)%
Net County Cost	\$1,524,343	\$6,606,669	\$5,177,610	\$(1,429,059)	(21.6)%

Summary of Changes

The Recommended Budget reflects a \$49,663,262 (67.3%) decrease in total appropriations, \$119,264 (7.4%) increase in reimbursements, \$48,353,467 (73.8%) decrease in revenues, and \$1,429,059 (21.6%) decrease in Net County Cost from the prior year Adopted Budget.

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

The decrease in total appropriations is due to:

- A \$40.5 million decrease for the ERAP 1 and 2 due to the program ending in FY 2022-23.
- A \$12.1 million decrease in ARPA projects related to Food Insecurity due to some projects ending in FY 2022-23, as well as projects not renewing in FY 2023-24 including Housing and Landlord Engagement, River District Navigation, and Women’s Empowerment; offset by an increase of \$1.2 million for the United Way Guaranteed Income Pilot Project and STARS Program. Included in the \$12.1 million is \$2.7 million

being transferred to DSHS which includes the American River Parkway Sheltering Supports, Housing and Landlord Engagement, and Coordinated Access Systems Enhancement.

- A \$2.9 million increase for Ukrainian refugee wraparound services.
- A \$3.0 million decrease for the Afghan refugee program.
- A \$0.7 million increase in allocated and non-allocated costs for technology support, general services support, facility use and leases, and county provided personnel support.
- A \$4.2 million increase for Project Roomkey.
- A \$0.7 million decrease for weather related motel vouchers.
- A \$1.7 million decrease for facility use at Mather Community Campus due to the project ending in DHA for FY 2022-23. This is being transferred to DSHS.
- A \$0.7 million decrease in Intra-fund charges for salaries, benefits and associated overhead costs for positions residing in the Public Assistance program and charged to Other Welfare and Safety Net Services.
- A \$1.3 million increase for services and supplies.

The increase in reimbursements is due to increases in anticipated amounts to be received from other departments for services provided by DHA staff and restricted funds for Domestic Violence.

The decrease in revenue is due to

- A decrease in funding for ERAP 1 and 2.
- A decrease in anticipated ARPA revenues supporting ARPA programs.

Public Assistance

Program Overview

Public Assistance programs provide financial support for general living expenses, nutrition, and medical assistance to qualified low-income individuals and families as well as Foster Youth and parents of adopted children. DHA is responsible for administering Federal and State financial assistance programs that provide for the tools, training, and temporary support to assist people in their transition from welfare to self-sufficiency. Most of these programs are mandated and the largest programs in this area are CalWORKs, CalFresh, and Medi-Cal, as well as eligibility determinations for Foster Care programs and issuance of Child Care provider payments. Additionally, this program provides activities that range from training and education to employment, including case management and other support services as needed. Child Care funding is provided to CalWORKs customers entered into education or training programs, and to those who are transitioning off of aid. This program also includes operational infrastructure that supports all of the programs that serve DHA customers.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$193,549,672	\$224,332,609	\$215,656,319	\$(8,676,290)	(3.9)%
Services & Supplies	\$52,947,837	\$58,003,137	\$64,167,193	\$6,164,056	10.6%
Other Charges	\$13,869,761	\$25,096,238	\$28,810,036	\$3,713,798	14.8%
Equipment	\$6,592	—	—	—	—%
Intrafund Charges	\$19,915,194	\$23,151,492	\$25,088,995	\$1,937,503	8.4%
Total Expenditures / Appropriations	\$280,289,057	\$330,583,476	\$333,722,543	\$3,139,067	0.9%
Total Reimbursements between Programs		\$(8,141,848)	\$(5,822,782)	\$2,319,066	(28.5)%
Semi Discretionary Reimbursements	\$(14,540,652)	\$(14,056,884)	\$(18,013,950)	\$(3,957,066)	28.2%
Total Reimbursements	\$(15,632,180)	\$(22,198,732)	\$(23,836,732)	\$(1,638,000)	7.4%
Net Financing Uses	\$264,656,877	\$308,384,744	\$309,885,811	\$1,501,067	0.5%
Revenue					
Revenue from Use Of Money & Property	\$68,203	—	—	—	—%
Intergovernmental Revenues	\$253,401,209	\$303,749,527	\$305,297,932	\$1,548,405	0.5%
Miscellaneous Revenues	\$35,160	—	—	—	—%
Total Revenue	\$253,504,572	\$303,749,527	\$305,297,932	\$1,548,405	0.5%
Net County Cost	\$11,152,305	\$4,635,217	\$4,587,879	\$(47,338)	(1.0)%
Positions	2,172.5	2,141.3	2,134.4	(6.9)	(0.3)%

Summary of Changes

The Recommended Budget reflects a \$3,139,067 (0.9%) increase in total appropriations, \$1,638,000 (7.4%) increase in reimbursements, \$1,548,405 (0.5%) increase in revenues, and \$47,338 (1.0%) decrease in Net County Cost from the prior year Adopted Budget.

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

The decrease in total appropriations is due to:

- A \$6.9 million decrease in salary and benefit costs, primarily due to a significant increase in budgeted salary savings as a result of anticipated vacancies, partially offset by negotiated personnel cost increases.
- A \$1.8 million decrease for Essential Worker Pay.
- A \$5.5 million net increase for Housing Disability Advocacy Program (HDAP), CalWORKs Housing Support Program (HSP), and \$2.1 million increase for CalWORKs Home Visiting Program (HVP).
- A \$4.3 million increase in services and supplies for allocated costs for technology support, general services support, facility use and leases, and county provided personnel support.
- A \$2.0 million increase in Intra-fund charges for allocated costs and services provided by other County departments.
- Recommended growth detailed later in this section.

The net increase in reimbursements is due to the increase in estimated Realignment provided for the administrative programs eligible for 1991 Social Services Realignment and 2011 Protective Services Realignment, partially offset by a net decrease in anticipated reimbursements for Public Assistance, along with the estimated amounts to be received from other departments for services provided by DHA.

The decrease in revenues is due to:

- The decrease in projected expenditures. Revenues are generated by projecting expenditures at legislated sharing ratios of Federal/State/County contributions for negotiated personnel costs.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHA - Add 18.0 FTEs To Meet Departmental Needs & Delete 32.9 FTEs	(18,244)	—	(230,731)	212,487	(14.9)

DHA operates in a highly regulated, complex, environment with an administratively lean department. It currently lacks the bandwidth to respond promptly to the needs of policymakers and the community. Some initiatives cannot be addressed with the current resources. To address this, DHA is deleting 32.9 FTE vacant positions to add 18.0 FTE positions across operations, administration, veteran services, financial management, and program integrity. DHA is funded by a combination of Federal, State, and County contributions at legislated cost sharing ratios. While the total cost of this change results in an overall decrease in appropriations, the County share of cost of the positions being added is higher than the County share of cost of the positions being deleted, leading to an increased Net County Cost.

Recommended Growth Detail for the Program

	Total				
	Expenditures	Reimbursements	Revenue	Net Cost	FTE
DHA - Administration Electronic Data Processing					
	450,000	—	414,000	36,000	—
Funding for equipment refreshes, including PCs and monitors. This ongoing funding would provide for replacement of equipment once every four years, or a 25% refresh rate. DHA has applied for supplemental State funding to cover this cost in full, but funding decisions will not be available until the latter part of FY 2022-23.					
DHA - CalSAWS Migration Contact Center Licensing					
	1,366,272	—	1,256,970	109,302	—
Purchase 1,000 agent licenses to support the required migration to the Amazon Web Services Contact Center. If CalSAWS Allocation funds are not available for FY 2024-25, DHA will submit another growth request.					
DHA - Sacramento County Deputy Sheriff (Threat Management Unit Detective)					
	399,964	—	367,967	31,997	—
Fund the addition of 1.0 FTE Sheriff's Office Threat Management Unit Deputy Sheriff (Detective) position to provide an increased level of security for DHA and its customers. This request is contingent upon approval of a linked growth request in the Sheriff budget (BU 7400000).					

Veteran's Services

Program Overview

The County **Veteran's Services** Office (CVSO) provides outreach and free assistance to the veterans' community of Sacramento County by connecting veterans and their families to earned federal, state, and local benefits and resources. Outreach efforts include assistance to homeless veterans. The CVSO also is responsible for the screening of all public assistance applicants/recipients who are related to or are veterans as mandated by the State Welfare Referral Program.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$919,555	—	—	—	—%
Intrafund Charges	\$134,508	\$1,057,114	\$1,072,233	\$15,119	1.4%
Total Expenditures / Appropriations	\$1,054,063	\$1,057,114	\$1,072,233	\$15,119	1.4%
Net Financing Uses	\$1,054,063	\$1,057,114	\$1,072,233	\$15,119	1.4%
Revenue					
Intergovernmental Revenues	\$520,361	\$528,626	\$536,116	\$7,490	1.4%
Miscellaneous Revenues	\$158,207	\$110,909	\$120,499	\$9,590	8.6%
Total Revenue	\$678,568	\$639,535	\$656,615	\$17,080	2.7%
Net County Cost	\$375,495	\$417,579	\$415,618	\$(1,961)	(0.5)%

Summary of Changes

The Recommended Budget reflects a \$15,119 (1.4%) increase in total appropriations, \$17,080 (2.7%) increase in revenues, and \$1,961 (0.5%) decrease in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to an increase in negotiated personnel costs. Salary and benefit costs charged to this program are reflected in the Intra-fund charges.

The increase in revenue is due to anticipated Federal and State revenues generated by projected expenditures.

Human Assistance-Aid Payments

Budget Unit Functions & Responsibilities

The core purpose of the Department of **Human Assistance – Aid Payments** (DHA – Aid Payments) is to improve the lives of families and individuals. The primary goal of the Department is to provide the tools, training, and temporary support to assist people in their transition from welfare to self-sufficiency. DHA seeks high performance service delivery through steadfast commitment to empowered staff, premier customer services, innovation, and technology. DHA offers numerous aid payment programs for families, single adults, and children. The largest program in the DHA – Aid Payments Budget Unit is the State/Federal collaboration known as California’s Work Opportunity and Responsibilities to Kids (CalWORKs). DHA – Aid Payments programs include:

- Approved Relative Care
- CalFresh Supplements
- CalWORKs
- Cash Assistance Program for Immigrants
- Foster Care and Adoptions
- General Assistance
- Kinship Programs
- Refugee Cash Assistance

Goals

- Provide aid payments to eligible customers accurately and in a timely manner.

Accomplishments

- Served thousands of individuals and families each day at various locations throughout the County.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Approved Relative Care	\$1,145,436	\$680,155	\$634,877	\$(45,278)	(6.7)%
CalFresh Supplements	\$1,259,948	\$1,386,817	\$1,581,381	\$194,564	14.0%
CalWORKs	\$177,951,721	\$190,938,604	\$233,934,093	\$42,995,489	22.5%
Cash Assistance Program for Immigrants	\$22,906,609	\$23,010,834	\$26,696,946	\$3,686,112	16.0%
Foster Care and Adoptions	\$136,470,515	\$160,140,616	\$159,494,813	\$(645,803)	(0.4)%
General Assistance	\$11,390,501	\$11,835,010	\$11,534,828	\$(300,182)	(2.5)%
Kinship Programs	\$7,813,753	\$8,883,454	\$8,779,101	\$(104,353)	(1.2)%
Refugee Cash Assistance	\$3,111,565	\$2,765,175	\$8,514,488	\$5,749,313	207.9%
Total Expenditures / Appropriations	\$362,050,048	\$399,640,665	\$451,170,527	\$51,529,862	12.9%
Total Reimbursements	\$(228,186,588)	\$(255,137,451)	\$(276,239,003)	\$(21,101,552)	8.3%
Net Financing Uses	\$133,863,460	\$144,503,214	\$174,931,524	\$30,428,310	21.1%
Total Revenue	\$120,258,008	\$131,919,951	\$156,747,213	\$24,827,262	18.8%
Net County Cost	\$13,605,452	\$12,583,263	\$18,184,311	\$5,601,048	44.5%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$362,050,048	\$390,785,439	\$439,363,558	\$48,578,119	12.4%
Intrafund Charges	—	\$8,855,226	\$11,806,969	\$2,951,743	33.3%
Total Expenditures / Appropriations	\$362,050,048	\$399,640,665	\$451,170,527	\$51,529,862	12.9%
Semi-Discretionary Reimbursements	\$(228,186,588)	\$(255,137,451)	\$(276,239,003)	\$(21,101,552)	8.3%
Total Reimbursements	\$(228,186,588)	\$(255,137,451)	\$(276,239,003)	\$(21,101,552)	8.3%
Net Financing Uses	\$133,863,460	\$144,503,214	\$174,931,524	\$30,428,310	21.1%
Revenue					
Intergovernmental Revenues	\$118,767,966	\$130,433,777	\$155,473,281	\$25,039,504	19.2%
Miscellaneous Revenues	\$1,490,043	\$1,486,174	\$1,273,932	\$(212,242)	(14.3)%
Total Revenue	\$120,258,008	\$131,919,951	\$156,747,213	\$24,827,262	18.8%
Net County Cost	\$13,605,452	\$12,583,263	\$18,184,311	\$5,601,048	44.5%

Summary of Changes

The Recommended Budget reflects a \$51,529,862 (12.9%) increase in total appropriations, \$21,101,552 (8.3%) increase in reimbursements, \$24,827,262 (18.8%) increase in revenues, and \$5,601,048 (44.5%) increase in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to:

- A \$43.9 million increase from projected CalWORKs growth of 1,530 cases, which were calculated based on caseload and cost trends with input from the Departments of Human Assistance (DHA) and Child, Family and Adult Services (DCFAS). This also includes a Maximum Aid Payment (MAP) grant increase of 2.9%.
- An \$8.0 million increase in Adoption Assistance and in DCFAS Wraparound services, which includes the California Necessities Index (CNI) increase of 8.3%.
- An \$8.7 million decrease in Foster Care due to a decline in caseloads, partially offset by the California Necessities Index (CNI) increase of 8.3% for Foster Care, Kinship, and Approved Relative Caregiver (ARC) programs.
- A \$5.7 million increase for Refugee Cash Assistance (RCA) recipients based on a 2.9% Cost of Living Adjustment (COLA) and an increase in cases.
- A \$3.6 million increase for Cash Assistance Program for Immigrants (CAPI) based on a 4.4% COLA and an increase in cases.
- A \$9 million decrease in the Pandemic Emergency Assistance Fund (PEAF II) caused by the program ending.

The increase in reimbursements is due to:

- A \$5.8 million increase in 1991 CalWORKs Maintenance of Effort (MOE) Realignment.
- A \$16.3 million increase in 1991 Child Poverty and Family Supplemental Support Realignment based on increased eligible CalWORKs assistance costs.
- A \$3.8 million increase in 1991 Social Services Realignment.
- A \$4.8 million decrease in 2011 Protective Services Realignment.

The increase in revenues is due to:

- A \$9.1 million decrease in State revenue, primarily due to a change in funding source for CalWORKs expenditures from State to Federal revenue, and various increases and decreases as detailed in the program sections.
- A \$34.1 million increase in Federal revenue, primarily due to an increase in eligible Federal expenditures for CalWORKs caseloads as a result of the extension of the CalWORKs time on aid limit. This increase is partially offset by decreased Federal Medical Assistance Percentage (FMAP) Revenue by 6.2% due to the end of the public health emergency period. The decrease results in approximately \$3.3 million less in federal revenue which increases DHA's Net County Cost in Foster Care and Adoptions programs.
- A \$.2 million estimated decrease in Child Support revenue based on current trends.

Approved Relative Care

Program Overview

The **Approved Relative Care** (ARC) program provides assistance payments equal to the basic foster care rate to relative caregivers with a non-federally funded eligible foster child.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$1,145,436	\$680,155	\$634,877	\$(45,278)	(6.7)%
Total Expenditures / Appropriations	\$1,145,436	\$680,155	\$634,877	\$(45,278)	(6.7)%
Semi Discretionary Reimbursements	\$(79,714)	—	—	—	—%
Total Reimbursements	\$(79,714)	—	—	—	—%
Net Financing Uses	\$1,065,722	\$680,155	\$634,877	\$(45,278)	(6.7)%
Revenue					
Intergovernmental Revenues	\$1,053,627	\$680,155	\$634,877	\$(45,278)	(6.7)%
Total Revenue	\$1,053,628	\$680,155	\$634,877	\$(45,278)	(6.7)%
Net County Cost	\$12,095	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$45,278 (6.7%) decrease in total appropriations and revenues from the prior year Adopted Budget.

The decrease in total appropriations and revenues is due to a decrease in caseloads. This program is 100% State funded.

CalFresh Supplements

Program Overview

CalFresh Supplements provide additional benefits to eligible CalFresh households. The Work Incentive Nutritional Supplement (WINS) provides a ten-dollar per month additional food assistance benefit for each eligible CalFresh household. The State Utility Assistance Subsidy (SUAS) provides an annual utility assistance subsidy benefit of \$20.01 to eligible CalFresh households.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$1,259,948	\$1,386,817	\$1,581,381	\$194,564	14.0%
Total Expenditures / Appropriations	\$1,259,948	\$1,386,817	\$1,581,381	\$194,564	14.0%
Net Financing Uses	\$1,259,948	\$1,386,817	\$1,581,381	\$194,564	14.0%
Revenue					
Intergovernmental Revenues	\$1,259,948	\$1,386,817	\$1,581,381	\$194,564	14.0%
Total Revenue	\$1,259,948	\$1,386,817	\$1,581,381	\$194,564	14.0%
Net County Cost	—	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$194,564 (14.0%) increase in total appropriations and revenues from the prior year Adopted Budget.

The increase in total appropriations and revenues is due to an increase in caseloads. This program is 100% State funded.

CalWORKs

Program Overview

California Work Opportunity and Responsibilities to Kids (CalWORKs) provides financial support for families with children who experience deprivation due to a parent's absence, incapacity, death, unemployment or underemployment. Welfare-to-Work (WTW) mandates that non-exempt clients participate in employment activities for a set number of hours per month in order to achieve self-sufficiency. Activities can range from training and education to employment. Child care provides funding for childcare supportive services to CalWORKs clients and to those who are transitioning off of aid, are in training, or are working. The CalWORKs Trafficking and Crime Victims Assistance Program (TCVAP) provides financial assistance to eligible non-citizen victims of human trafficking, domestic violence, or other serious crimes.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$177,951,721	\$190,938,604	\$233,934,093	\$42,995,489	22.5%
Total Expenditures / Appropriations	\$177,951,721	\$190,938,604	\$233,934,093	\$42,995,489	22.5%
Semi Discretionary Reimbursements	\$(151,101,728)	\$(151,261,207)	\$(175,633,963)	\$(24,372,756)	16.1%
Total Reimbursements	\$(151,101,728)	\$(151,261,207)	\$(175,633,963)	\$(24,372,756)	16.1%
Net Financing Uses	\$26,849,993	\$39,677,397	\$58,300,130	\$18,622,733	46.9%
Revenue					
Intergovernmental Revenues	\$34,381,728	\$36,615,403	\$56,462,403	\$19,847,000	54.2%
Miscellaneous Revenues	\$1,490,042	\$1,486,174	\$1,273,932	\$(212,242)	(14.3)%
Total Revenue	\$35,871,770	\$38,101,577	\$57,736,335	\$19,634,758	51.5%
Net County Cost	\$(9,021,776)	\$1,575,820	\$563,795	\$(1,012,025)	(64.2)%

Summary of Changes

The Recommended Budget reflects a \$42,995,489 (22.5%) increase in total appropriations, \$24,372,756 (16.1%) increase in reimbursements, \$19,634,758 (51.5%) increase in revenues, and \$1,012,025 (64.2%) decrease in Net County Cost from the prior year Adopted Budget.

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

The increase in total appropriations is due to an increase of 1,530 cases and \$42.9 million in costs due to the legislative change extending the time limit on aid from 48 months to 60 months, and a 2.9% increase for the CalWORKs Maximum Aid Payment (MAP) effective October 1, 2023.

The increase in reimbursements is due to:

- A \$5.8 million increase in CalWORKs MOE 1991 Realignment.
- A \$16.3 million increase in CalWORKs Child Poverty and Family Supplemental Support 1991 Realignment.

- A \$2.3 million increase in 1991 Social Services Realignment.

The increase in revenues is due to increased CalWORKs program caseloads and costs.

Cash Assistance Program for Immigrants

Program Overview

The **Cash Assistance Program for Immigrants** (CAPI) provides financial payments to aged, blind, or disabled immigrants under certain conditions when the individual is ineligible for Supplemental Security Income (SSI) solely due to immigration status.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$22,906,609	\$23,010,834	\$26,696,946	\$3,686,112	16.0%
Total Expenditures / Appropriations	\$22,906,609	\$23,010,834	\$26,696,946	\$3,686,112	16.0%
Net Financing Uses	\$22,906,609	\$23,010,834	\$26,696,946	\$3,686,112	16.0%
Revenue					
Intergovernmental Revenues	\$22,906,607	\$23,010,834	\$26,696,946	\$3,686,112	16.0%
Total Revenue	\$22,906,607	\$23,010,834	\$26,696,946	\$3,686,112	16.0%
Net County Cost	\$2	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$3,686,112 (16.0%) increase in total appropriations and revenues from the prior year Adopted Budget.

The increase in total appropriations and revenues is due to increasing caseloads and costs due to a Cost of Living Adjustment (COLA) of 4.4%. This program is 100% State funded.

Foster Care and Adoptions

Program Overview

The **Foster Care and Adoptions** programs provide cash and medical benefits for children placed by Child Protective Services (CPS) or Probation in a certified foster home. The Adoption Assistance Program provides financial assistance to parents of adopted children with special needs.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$136,470,515	\$151,285,390	\$147,687,844	\$(3,597,546)	(2.4)%
Intrafund Charges	—	\$8,855,226	\$11,806,969	\$2,951,743	33.3%
Total Expenditures / Appropriations	\$136,470,515	\$160,140,616	\$159,494,813	\$(645,803)	(0.4)%
Semi Discretionary Reimbursements	\$(74,671,187)	\$(101,169,065)	\$(98,381,298)	\$2,787,767	(2.8)%
Total Reimbursements	\$(74,671,187)	\$(101,169,065)	\$(98,381,298)	\$2,787,767	(2.8)%
Net Financing Uses	\$61,799,328	\$58,971,551	\$61,113,515	\$2,141,964	3.6%
Revenue					
Intergovernmental Revenues	\$50,935,399	\$60,196,774	\$55,957,121	\$(4,239,653)	(7.0)%
Total Revenue	\$50,935,400	\$60,196,774	\$55,957,121	\$(4,239,653)	(7.0)%
Net County Cost	\$10,863,929	\$(1,225,223)	\$5,156,394	\$6,381,617	520.9%

Summary of Changes

The Recommended Budget reflects a \$645,803 (0.4%) decrease in total appropriations, \$2,787,767 (2.8%) decrease in reimbursements, \$4,239,653 (7.0%) decrease in revenues, and \$6,381,617 (520.9%) increase in Net County Cost from the prior year Adopted Budget.

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

The decrease in total appropriations is due to:

- An \$8.7 million decrease for Foster Care primarily due to a decline in caseloads.
- An \$8.0 million increase for Adoption Assistance (AA) and DCFAS Wrap Services due to an increase of 8.3% to the California Necessities Index effective July 1, 2023.

The net decrease in reimbursements is due to a \$4.3 million decrease in 2011 Protective Services Realignment, partially offset by a \$1.5 million increase in 1991 Social Services Realignment.

The decrease in revenues is due to a \$5.1 million decrease for Foster Care primarily due to declining caseloads and costs, partially offset by a \$.9 million increase for Adoption Assistance due to an increase in program costs. In addition, Federal Medical Assistance Percentage (FMAP) Revenue has decreased by 6.2% due to the end of the public health emergency period. The decrease results in approximately \$3.3 million less in federal revenue which increases DHA's Net County Cost in Foster Care and Adoptions programs.

General Assistance

Program Overview

The **General Assistance** (GA) program provides assistance to all eligible indigent residents of Sacramento County. It is a repayment program and is intended to provide short term financial assistance and limited services that will enable a resident either to find employment or to obtain support from another source. The Regional Transit Partnership is a discretionary program that provides transportation assistance to eligible DHA clients.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$11,390,501	\$11,835,010	\$11,534,828	\$(300,182)	(2.5)%
Total Expenditures / Appropriations	\$11,390,501	\$11,835,010	\$11,534,828	\$(300,182)	(2.5)%
Net Financing Uses	\$11,390,501	\$11,835,010	\$11,534,828	\$(300,182)	(2.5)%
Net County Cost	\$11,390,501	\$11,835,010	\$11,534,828	\$(300,182)	(2.5)%

Summary of Changes

The Recommended Budget reflects a \$300,182 (2.5%) decrease in total appropriations and Net County Cost from the prior year Adopted Budget.

The change in total appropriations and Net County Cost is due to decreasing caseloads. This program is 100% General Fund funded.

Kinship Programs

Program Overview

The **Kinship Programs** (Kin-GAP/FedGAP) provide guardianship assistance payments to relative caregivers who have become the legal guardian or adoptive parent of a formerly dependent foster child pursuant to Welfare & Institutions Codes 11369 & 11378.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$7,813,753	\$8,883,454	\$8,779,101	\$(104,353)	(1.2)%
Total Expenditures / Appropriations	\$7,813,753	\$8,883,454	\$8,779,101	\$(104,353)	(1.2)%
Semi Discretionary Reimbursements	\$(2,333,959)	\$(2,707,179)	\$(2,223,742)	\$483,437	(17.9)%
Total Reimbursements	\$(2,333,959)	\$(2,707,179)	\$(2,223,742)	\$483,437	(17.9)%
Net Financing Uses	\$5,479,795	\$6,176,275	\$6,555,359	\$379,084	6.1%
Revenue					
Intergovernmental Revenues	\$5,119,090	\$5,778,619	\$5,626,065	\$(152,554)	(2.6)%
Total Revenue	\$5,119,090	\$5,778,619	\$5,626,065	\$(152,554)	(2.6)%
Net County Cost	\$360,705	\$397,656	\$929,294	\$531,638	133.7%

Summary of Changes

The Recommended Budget reflects a \$104,353 (1.2%) decrease in total appropriations, \$483,437 (17.9%) decrease in reimbursements, \$152,554 (2.6%) decrease in revenues, and \$531,638 (133.7%) increase in Net County Cost from the prior year Adopted Budget.

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

The decrease in total appropriations is due to decreasing caseloads while the average cost per case is slightly increasing.

The decrease in reimbursements is due to a decrease in costs and a decrease of \$0.5 million in 2011 Realignment revenues resulting in an increase of \$0.5 million in Net County Cost.

The decrease in revenues is due to lower costs resulting in \$0.1 million less in Federal and State revenues.

Refugee Cash Assistance

Program Overview

The **Refugee Cash Assistance** (RCA) program is a Federal program that provides cash benefits for new refugees who are not eligible for CalWORKs during the first eight months following the date of entry into the United States.

Program Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Other Charges	\$3,111,565	\$2,765,175	\$8,514,488	\$5,749,313	207.9%
Total Expenditures / Appropriations	\$3,111,565	\$2,765,175	\$8,514,488	\$5,749,313	207.9%
Net Financing Uses	\$3,111,565	\$2,765,175	\$8,514,488	\$5,749,313	207.9%
Revenue					
Intergovernmental Revenues	\$3,111,567	\$2,765,175	\$8,514,488	\$5,749,313	207.9%
Total Revenue	\$3,111,567	\$2,765,175	\$8,514,488	\$5,749,313	207.9%
Net County Cost	\$(2)	—	—	—	—%

Summary of Changes

The Recommended Budget reflects a \$5,749,313 (207.9%) increase in total appropriations and revenues from the prior year Adopted Budget.

The increase in total appropriations and revenues is due to significant caseload and cost growth. This program is 100% Federally funded.

Human Assistance-Restricted Revenues

Budget Unit Functions & Responsibilities

The Department of **Human Assistance – Restricted Revenues** budget unit was established as part of the FY 2022-23 Recommended Budget and receives revenues generated through the collection and administration of marriage licenses and traffic court fines. These funds are restricted to support shelter based programs that aid victims of domestic violence and their children by providing 24-hours a day, seven days a week shelter and support services in an undisclosed and secured location. Currently, the Department of Human Assistance uses these funds to support domestic violence shelters that qualify to accept this type of funding.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Human Assistance Restricted Funding - Domestic Violence	—	\$249,531	\$258,432	\$8,901	3.6%
Total Expenditures / Appropriations	—	\$249,531	\$258,432	\$8,901	3.6%
Net Financing Uses	—	\$249,531	\$258,432	\$8,901	3.6%
Total Revenue	\$6,452	\$243,079	\$258,432	\$15,353	6.3%
Use of Fund Balance	\$(6,452)	\$6,452	—	\$(6,452)	(100.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Interfund Charges	—	\$249,531	\$258,432	\$8,901	3.6%
Total Expenditures / Appropriations	—	\$249,531	\$258,432	\$8,901	3.6%
Net Financing Uses	—	\$249,531	\$258,432	\$8,901	3.6%
Revenue					
Licenses, Permits & Franchises	—	\$216,341	\$225,507	\$9,166	4.2%
Fines, Forfeitures & Penalties	—	\$26,738	\$32,925	\$6,187	23.1%
Miscellaneous Revenues	\$6,452	—	—	—	—%
Total Revenue	\$6,452	\$243,079	\$258,432	\$15,353	6.3%
Use of Fund Balance	\$(6,452)	\$6,452	—	\$(6,452)	(100.0)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Available Carryover from prior year	\$6,452	—	\$(6,452)	(100.0)%
Use of Fund Balance	\$6,452	—	\$(6,452)	(100.0)%

Summary of Changes

The Recommended Budget reflects an \$8,901 (3.6%) increase in total appropriations, \$15,353 (6.3%) increase in revenues, and \$6,452 (100%) decrease in use of fund balance from the prior year Adopted Budget.

The increase in total appropriations and revenue is due to an estimated increase in fees from marriage licenses and other fines.

Veteran's Facility

Budget Unit Functions & Responsibilities

The **Veteran's Facility** budget unit previously provided General Fund financing for the Veteran's Services Meeting Hall located on Stockton Boulevard. The Veterans' Affiliated Council, which consists of numerous Veterans' organizations, utilizes this facility.

Beginning in FY 2023-24, the appropriations and General Fund used for the Veteran's Services Meeting Hall were shifted to the Department of Human Assistance Budget Unit (BU 8100000). This will have no impact on the program.

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Veteran's Facility	\$16,452	\$16,452	—	\$(16,452)	(100.0)%
Total Expenditures / Appropriations	\$16,452	\$16,452	—	\$(16,452)	(100.0)%
Net Financing Uses	\$16,452	\$16,452	—	\$(16,452)	(100.0)%
Net County Cost	\$16,452	\$16,452	—	\$(16,452)	(100.0)%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Services & Supplies	\$16,452	\$16,452	—	\$(16,452)	(100.0)%
Total Expenditures / Appropriations	\$16,452	\$16,452	—	\$(16,452)	(100.0)%
Net Financing Uses	\$16,452	\$16,452	—	\$(16,452)	(100.0)%
Net County Cost	\$16,452	\$16,452	—	\$(16,452)	(100.0)%

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The mission of the Sanitation Districts Agency (SDA) is to protect and enhance public health and the environment through safe collection, conveyance and treatment of wastewater in the Sacramento region. The Agency provides the staffing and labor to oversee and carryout the goals and missions of the Sacramento Area Sewer District (SASD) and the Sacramento Regional County Sanitation District (Regional San), including the operation of the Sacramento Regional Wastewater Treatment Plant (SRWTP).

The Agency consists of five departments whose directors are responsible for the day to day activities to operate and maintain more than 3,000 miles of mainline pipe, 1,400 miles of lower lateral pipe, 117 pump stations, 169 miles of interceptor pipelines, and the SRWTP. The Directors also oversee the master planning process and the plan, design, and construction of capital projects that are not included in the County's budget but in a separate budget document for SASD and Regional San, respectively.

The Agency utilizes Sacramento County employees, however is governed by separate boards. Therefore, only salary and benefit costs are included in the Sacramento County Budget.

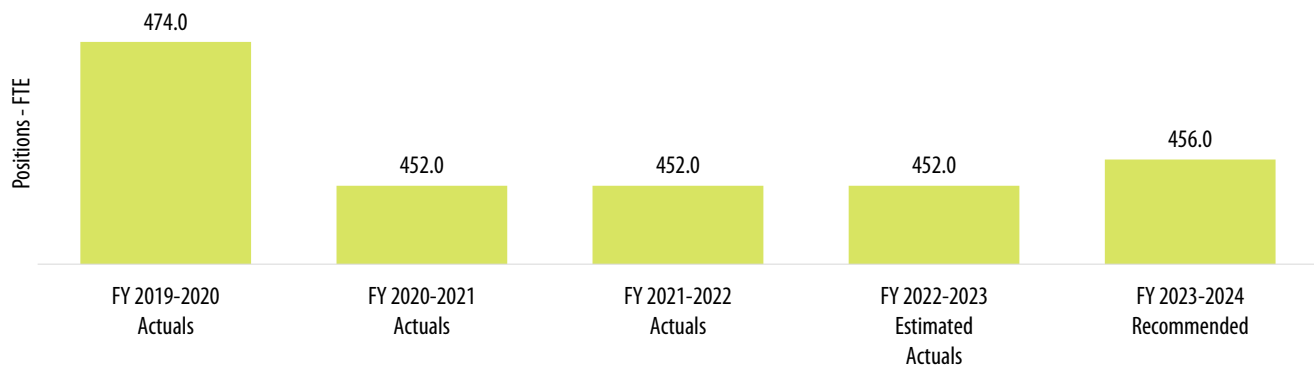
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Total Appropriations	Net Financing Uses	Net Cost	Positions
261A	3028000	Sacramento Regional Sanitation District	\$78,694,954	\$78,694,954	—	456.0
267A	3005000	Sacramento Area Sewer District	\$53,938,972	\$53,938,972	—	327.0
Non-General Fund Total			\$132,633,926	\$132,633,926	—	783.0
Grand Total			\$132,633,926	\$132,633,926	—	783.0

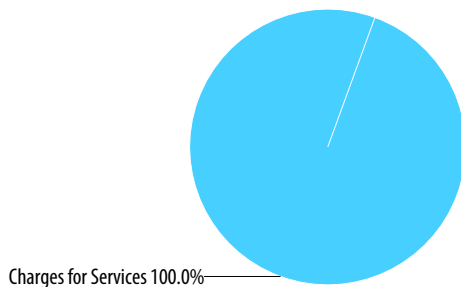
Sacramento Regional Sanitation District
Department Structure
Christoph Dobson, General Manager



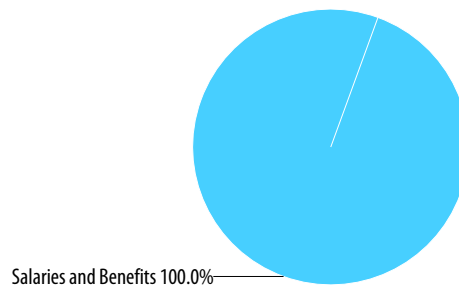
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Sacramento Regional Sanitation District** (Regional San) is governed by a 17-member Board of Directors comprised of the Sacramento County Board of Supervisors; a member from the Yolo County Board of Supervisors; and one or more members of the city councils of the cities of Sacramento, Folsom, Citrus Heights, Rancho Cordova, Elk Grove, and West Sacramento. The County Budget only reflects Object 10 (salary and benefit) costs for the District.

Goals

- To protect public health
- To protect the environment
- To convey, treat, and recover resources from wastewater responsibly and cost-effectively

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
Regional San - Services Support	\$65,508,927	\$71,349,758	\$78,694,954	\$7,345,196	10.3%
Total Expenditures / Appropriations	\$65,508,927	\$71,349,758	\$78,694,954	\$7,345,196	10.3%
Net Financing Uses	\$65,508,927	\$71,349,758	\$78,694,954	\$7,345,196	10.3%
Total Revenue	\$65,508,927	\$71,349,758	\$78,694,954	\$7,345,196	10.3%
Use of Fund Balance	—	—	—	—	—%
Positions	452.0	452.0	456.0	4.0	0.9%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$65,508,927	\$71,349,758	\$78,694,954	\$7,345,196	10.3%
Total Expenditures / Appropriations	\$65,508,927	\$71,349,758	\$78,694,954	\$7,345,196	10.3%
Net Financing Uses	\$65,508,927	\$71,349,758	\$78,694,954	\$7,345,196	10.3%
Revenue					
Charges for Services	\$65,508,927	\$71,349,758	\$78,694,954	\$7,345,196	10.3%
Total Revenue	\$65,508,927	\$71,349,758	\$78,694,954	\$7,345,196	10.3%
Use of Fund Balance	—	—	—	—	—%
Positions	452.0	452.0	456.0	4.0	0.9%

Summary of Changes

The Recommended Budget reflects a \$7,345,196 (10.3%) increase in total appropriations and revenues from the prior year Adopted Budget.

The increase in total appropriations and revenues is due to:

- Increases in negotiated personnel costs, offset by an increase in charges for sanitation district services.
- Recommended growth detailed later in this section.

Position counts have increased by 4.0 FTE from the prior year Adopted Budget due to:

- 4.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Regional San - Services Support	600,547	—	600,547	—	4.0

Recommended Growth Detail for the Program

	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
SDA Add 1.0 FTE Assistant Electrical Engineer Lv 2					
	167,730	—	167,730	—	1.0

Add 1.0 Assistant Electrical Engineer Level 2 position. This request is funded by the Sanitation District Agency. The new assistant electrical engineering position will serve to replace the temporary contract employee that has been under contract for over four years. As permanent positions are created the temporary contract positions will no longer be used.

SDA Add 1.0 FTE Assistant Mechanical Engineer Lv 2					
	134,828	—	134,828	—	1.0

Add 1.0 FTE Assistant Mechanical Engineer Level 2 position. This request is funded by the Sanitation District Agency. The new assistant electrical engineering position will serve to replace the temporary contract employee that has been under contract for over four years. As permanent positions are created the temporary contract positions will no longer be used.

SDA Add 1.0 FTE Environmental Program Manager 1					
	190,362	—	190,362	—	1.0

Add 1.0 FTE Environmental Program Manager 1 position. This request is funded by the Sanitation District Agency. The Environmental Sustainability Steering Committee (ESSC) heard a presentation that identified the role of the position, position levels of similar roles in other agencies, and provided county classifications for consideration. The conclusion from that ESSC meeting was that the Environmental Program Manager 1 is the appropriate classification for that position. ESSC also agreed that a new position should be created for that role.

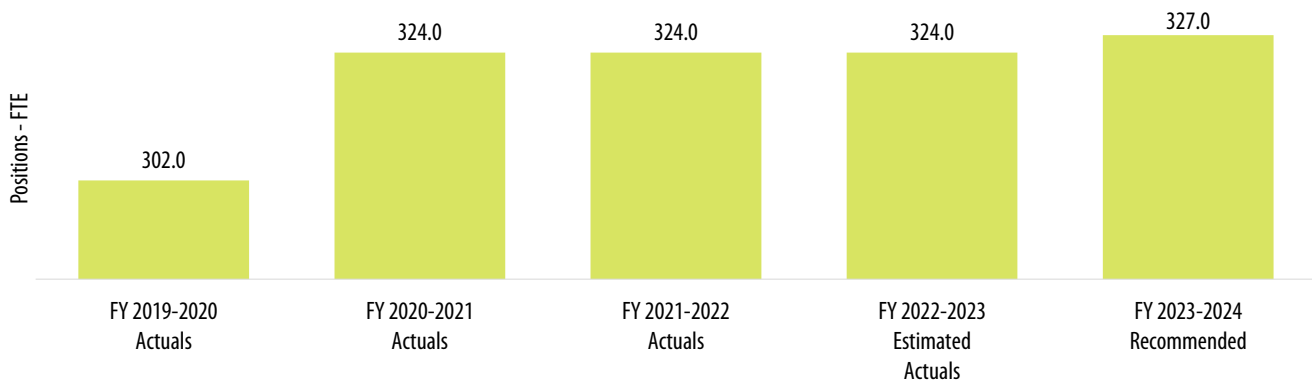
SDA Add 1.0 FTE Sanitation District Data Management Technician Lv 2					
	107,627	—	107,627	—	1.0

Add 1.0 FTE Sanitation District Data Management Technician position. This request is funded by the Sanitation District Agency. This position was previously filled by a contractor. The use of contractor staff to support these functions have proven to be problematic for the following reasons: (1) Limited pool of candidates (2) Turnovers and hiring cycles; (3) Constantly training new staff; (4) Investment in on-boarding, training, experience and knowledge gained are lost when the contractor vacates the position; (5) Contractor turnover disrupts the logistics of assigning work to staff.

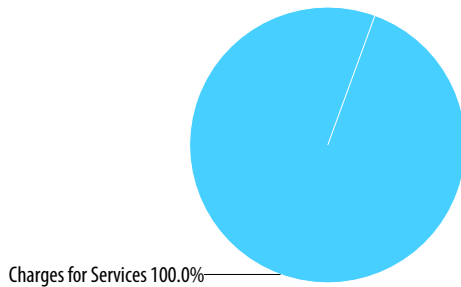
Sacramento Area Sewer District
Department Structure
Christoph Dobson, General Manager



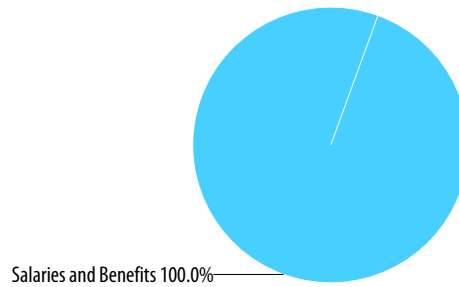
Staffing Trend



Financing Sources



Financing Uses



Budget Unit Functions & Responsibilities

The **Sacramento Area Sewer District** (SASD) is governed by a Board of Directors comprised of the Sacramento County Board of Supervisors and a member of the city councils from the cities of Sacramento, Folsom, Citrus Heights, Rancho Cordova, and Elk Grove. The County Budget only reflects Object 10 (salary and benefit) costs for the District.

Goals

- To protect public health.
- To protect the environment.
- To efficiently and effectively collect sewerage for our community.

Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Department Appropriations by Program					
SASD - Sanitation Services Support	\$45,445,096	\$49,764,804	\$53,938,972	\$4,174,168	8.4%
Total Expenditures / Appropriations	\$45,445,096	\$49,764,804	\$53,938,972	\$4,174,168	8.4%
Net Financing Uses	\$45,445,096	\$49,764,804	\$53,938,972	\$4,174,168	8.4%
Total Revenue	\$45,445,096	\$49,764,804	\$53,938,972	\$4,174,168	8.4%
Use of Fund Balance	—	—	—	—	—%
Positions	324.0	324.0	327.0	3.0	0.9%

Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Recommended Budget	Changes From FY 2022-2023 Adopted Budget	% Change from FY 2022-2023 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$45,445,096	\$49,764,804	\$53,938,972	\$4,174,168	8.4%
Total Expenditures / Appropriations	\$45,445,096	\$49,764,804	\$53,938,972	\$4,174,168	8.4%
Net Financing Uses	\$45,445,096	\$49,764,804	\$53,938,972	\$4,174,168	8.4%
Revenue					
Charges for Services	\$45,445,096	\$49,764,804	\$53,938,972	\$4,174,168	8.4%
Total Revenue	\$45,445,096	\$49,764,804	\$53,938,972	\$4,174,168	8.4%
Use of Fund Balance	—	—	—	—	—%
Positions	324.0	324.0	327.0	3.0	0.9%

Summary of Changes

The Recommended Budget reflects a \$4,174,168 (8.4%) increase in total appropriations and revenues from the prior year Adopted Budget.

The increase in total appropriations and revenues is due to:

- Increases in negotiated personnel costs, offset by an increase in charges for sanitation district services.
- Recommended growth detailed later in this section.

Position counts have increased by 3.0 FTE from the prior year Adopted Budget due to:

- 3.0 FTE total additions in recommended growth requests.

Summary of Recommended Growth by Program

Program	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SASD - Sanitation Services Support	301,258	—	301,258	—	3.0

Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SDA Add 1.0 FTE Building Maintenance Worker and 2.0 FTE SD Planner Scheduler	301,258	—	301,258	—	3.0

Add 1.0 FTE Building Maintenance Worker position and 2.0 FTE Sanitation Districts Planner Scheduler 1 positions. These permanent positions are fully funded by the Sanitation Districts Agency.

A

A-87 - This alpha/numeric designation refers to those costs allocated to county departments under the Countywide Cost Plan to cover central administrative and overhead expenses.

ACCOUNT - A classification of expenditure or revenue. Example: "Mail/Postage Charges" is an account in "Services & Supplies".

ACCRUAL BASIS - The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACTIVITY - A specific line of work performed to accomplish a function for which a governmental unit is responsible. This designation is required by the State Controller. Example: "Protective Inspection" is an activity performed in discharging the "Public Protection" function.

ACTUAL - Amounts actually expended or received.

ACTUARIALLY - Relating to statistical calculation especially of life expectancy.

ADOPTED - Amounts adopted by the Board of Supervisors.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation usually is time limited and must be expended before that deadline.

APPROPRIATION LIMITS - Refers to the Gann Initiative (Proposition 4 on the November 1979 ballot), which imposed limits on the allowable annual appropriations of the State, schools, and

most local agencies; limit is generally prior-year appropriations factored by per capita cost increases and population changes.

ASSESSED VALUATION - A valuation set upon real estate or other property by a government as a basis for levying property taxes.

ASSESSMENT (Real Property) - The discovery, valuation and enrollment of all taxable real property. Personal property includes activities related to the valuation of business property, aircraft and other miscellaneous taxable personal property.

ASSESSMENT APPEALS (Real Property) - Reviewing the assessment, contacting the property owner, preparing a stipulation or rebuttal, and defending the assessor's opinion of value at Assessment Appeal Board Hearings.

AVAILABLE FINANCING - All the means of financing a budget (current property taxes, miscellaneous revenues, and fund balance—except for encumbered reserves).

AVAILABLE FUND BALANCE - The amount of fund balance available to finance the budget after deducting encumbrances and reserves.

B

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.

BOND - A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

BUDGET - The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year.

BUDGET CALENDAR - The schedule of key dates that the County follows in the preparation and adoption of the budget.

BUDGET DOCUMENT - Written instrument used by the budget-making authority to present a comprehensive financial program.

BUDGET SUMMARY SCHEDULES - The schedules provide summary and detailed information on financing requirements/uses, and available financing.

BUDGET UNIT - The lowest entity in the budget hierarchy including all accounts for which a legal appropriation is approved by the Board of Supervisors. A department or agency may have one or more budget units assigned to it. Each budget unit is a collection of account numbers necessary to fund a certain division or set of goal-related functions.

BUDGETARY ACCOUNTS - Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

BUDGETARY BASIS - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

BUDGETARY CONTROL - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUDGETED POSITIONS - A unit of measure used to standardize positions with different bases (e.g., hours, months). All items are converted to full-time equivalent positions, which are represented as budgeted positions in departmental operations. A

full-time equivalent represents one individual working full-time for one year. This provides the ability to make analytical comparisons.

C

CAPITAL BUDGET - A plan of proposed capital outlays and the means of financing them.

CAPITAL CONSTRUCTION FUND - Used to account for expenditures on buildings, construction, and land acquisition.

CAPITAL EXPENDITURES - Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

CAPITAL IMPROVEMENTS - Expenditures related to the acquisition, expansion or rehabilitation of major fixed assets (e.g., land, building, and equipment related to construction).

CAPITAL IMPROVEMENTS PLAN (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

CAPITAL LEASE - An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time.

CAPITAL PROJECT - Any project having assets of significant value and a useful life of five years or more. Capital projects include the purchase of land, designs, engineering, and construction of buildings and infrastructure such as streets, bridges, drainage, street lighting, water systems, etc. Capital projects may include the acquisition of heavy equipment and machinery or rolling stock using capital funding sources.

CAPITAL PROJECTS FUND - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CAPITALIZATION POLICY - The criteria used by a government to determine which outlays should be reported as fixed assets.

CASH BASIS - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CASH WITH FISCAL AGENT - An asset account reflecting deposits with fiscal agents, such as commercial banks, for the payment of bond principal and interest.

CONSUMER PRICE INDEX (CPI) - Statistical measure of change, over time, in the prices of goods and services in major expenditure groups--such as food, housing, apparel, transportation, and health and recreation--typically purchased by urban consumers. Essentially it measures the purchasing power of consumers' dollars by comparing what a sample "market basket" of goods and services costs today with what the same sample market basket cost at an earlier date.

CONTINGENCY - An amount of money appropriated for unforeseen expenditures. It is limited to not more than 15.0 percent of the appropriations in any fund.

COST - The estimated expenditure for a particular resource.

COST ACCOUNTING - The method of accounting that provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

COST ALLOCATION - Methodology for identifying and allocating overhead (indirect) costs incurred by central services departments to direct cost programs.

COST ALLOCATION PLAN - This plan, established under federal guidelines, identifies, distributes, and allows the County to be reimbursed for the costs of services by support groups (such as Purchasing,

Personnel, CAO, County Counsel) to those departments performing functions supported by federal/state funds.

COST OF GOODS SOLD - Items purchased for resale or reissue. Examples: aviation gasoline; paper; and other supplies.

COST-OF-LIVING ADJUSTMENT (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

COUNTYWIDE FUNDS - Operating funds of the County accounting for expenditures and revenues or countywide activities.

COUNTYWIDE PROGRAMS - Programs that benefit all areas of the County, both within city limits and outside city limits. (Examples are: Health Care, Social Services, and the County Jail.)

CURRENT REVENUE - Revenues of a governmental unit that are available to meet expenditures of the current fiscal year.

D

DEBT SERVICE FUND - Established to finance and account for the payment of interest and principal on bonds or other long-term borrowing.

DEFICIT - (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DELINQUENT TAXES - Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

DEPARTMENT - An organizational device used by county management to group programs of a like nature.

DEPRECIATION - (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the

physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DESIGNATED FUND BALANCE - portion of an unreserved fund balance that has been "earmarked" by the chief executive officer or the legislative body for specified purposes.

DESIGNATION - An account containing money set aside by the Board of Supervisors for a specific future use. Money in a designation is earmarked for a specific use, but may not be legally restricted to that use.

DISAGREED ITEM - Difference in estimates for the following fiscal year between the submitting department's request and the County Executive's recommendations must be submitted in writing by law. Unless the department withdraws such requests, they are shown in the budget document as "Disagreed Items".

DISCRETIONARY REVENUE - Monies that are not legally earmarked by the State or Federal government for a specified program or use. Included in this category are a part of motor vehicle fees, sales and use taxes, business license and utility user taxes, and property taxes.

DIVISION - Activities within a department grouped together on the basis of common objectives. The basic unit of the program budget is organized as follows: Functional Area, Department, Division, and Section or Index.

E

EARMARKED - Revenues designated by statute or Constitution for a specified purpose.

EMPLOYEE BENEFITS - Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

ENCUMBRANCES - An obligation in the form of a purchase order, contract, or other commitment which is chargeable to an appropriation and for which a part of the appropriation is reserved. In some cases reserves are carried over into succeeding fiscal years.

ENTERPRISE FUND - (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; airports; parking garages; or transit systems). In this case, the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

EQUIPMENT - Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, trucks, cars, furniture and furnishings.

EX - Exempt

EXPENDITURE - Use of an appropriation to purchase goods and services (including services of employees) necessary to carry out the responsibilities of a department or organization.

EXPENDITURES - Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service and capital outlays.

EXPENSES - Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

EXTRA HELP POSITION - A non-regular, temporary position created to meet a peak workload or other unusual work situation; can include seasonal or recurrent intermittent employment.

F

FIDUCIARY FUND TYPE - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

FINAL BUDGET - Approved legal spending plan for a fiscal year. In Sacramento County, the Board of Supervisors is responsible for approving, by resolution, a final budget each year following the close of public budget hearings. The Board must approve a Final Budget by October 2 each year. State law allows for the extension of this date.

FINANCING REQUIREMENTS - Total needs requiring financing for the fiscal year.

FINANCING USES CLASSIFICATION - Major categories of expenditures as classified by law. These categories are defined by the State Controller.

FISCAL YEAR - Twelve-month period for which a budget is prepared. In Sacramento County, the fiscal year is July 1 to June 30.

FISH AND GAME FUND - Accounts for all the fish and game fines collected by the courts. Expenditures from this fund must be for game and wildlife propagation and education.

FIXED ASSETS - Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.

FULL TIME EQUIVALENT (FTE) POSITION - A full or part-time position converted to a decimal equivalent of a full-time position based on 2,080 hours per year (a 40 hour week). For example, an extra-help laborer working for four months or 690 hours, would be equivalent to .33 of a full-time position.

FUNCTION - A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. These designations are specified by the State Controller. Example: "Public Protection" is a function.

FUND - Independent fiscal and accounting entity with a self-balancing set of accounts. Examples are the General Fund, Special Revenue Funds, Capital Projects, Enterprise, and Internal Service Funds.

FUND BALANCE - In accounting terms, it is the net of fund assets minus fund liabilities. In simple non-accounting terms, ignoring such things as loans, designations, and reserves, and considering that what we are often after is the amount of money available at the end of the year, fund balance can be considered the beginning fund balance + actual revenues – actual expenditures.

FUND EQUITY - It is the net of accumulated revenue and expenses from previous years. Entries to this series of General Ledger (G/L) accounts are

made only at year-end by the General Ledger System when the revenue and expenses of the current year are closed out into one of these G/L accounts.

FUND TYPE - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

G

GENERAL LEDGER - A book of final entry summarizing all of the entity's financial transactions, through offsetting debit and credit amounts.

GENERAL FUND - The major countywide fund. The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL OBLIGATION BOND - A bond whose repayment is guaranteed by pledging all the assets and revenues of a governmental agency.

GENERAL RESERVE - A separate fund or equity restriction within a fund to provide for dry period financing.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GOVERNMENTAL ACCOUNTING - The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) - The authoritative accounting and financial reporting standard-setting body for government entities.

GOVERNMENTAL FUND TYPES - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

GRANT - A contribution from one governmental unit to another, usually made for a specific purpose and time period. Example: "Nutrition Programs for the Elderly" are financed by the Federal Government and administered by the County.

I

IMPROVEMENTS - Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

INDIRECT COST - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. Includes support services like Budget Preparation, Accounting, Payroll Preparation, Treasury

Management, Legal Services, and Human Resources (Personnel). See Cost Allocation Plan for further discussion.

INFRASTRUCTURE - The physical assets of the County (e.g., street, water, sewer, public buildings and parks).

INTERFUND CHARGES - A transfer of costs from departments in other funds.

INTERFUND REIMBURSEMENTS - Payment received for services rendered to departments in other funds.

INTER-GOVERNMENTAL REVENUE - Funds received from Federal, State and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

INTERNAL SERVICE FUND - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

INTRAFUND CHARGES - A transfer of costs to the operating units within the same fund.

INTRAFUND REIMBURSEMENTS - Payment received for services rendered to other operating units within the same fund.

L

LAND - A fixed asset account which reflects the cost of land owned by a government.

LEGAL LEVEL OF BUDGETARY CONTROL - The level at which spending in excess of budgeted amounts would be a violation of law.

LEVEL OF BUDGETARY CONTROL - One of the three possible levels of budgetary control and authority to which organizations, programs, activities and functions may be subject. These levels of budgetary control are (a) appropriated

budget, (b) legally authorized nonappropriated budget review and approval process, which is outside the appropriated budget process or (c) nonbudgeted financial activities, which are not subject to the appropriated budget and the appropriation process or to any legally authorized nonappropriated budget review and approval process, but still are relevant for sound financial management and oversight.

LIBRARY FUND - Accounts for revenues to and expenditures by the Libraries in the unincorporated areas of the County.

LOCAL TAX REVENUES (USE OF) - Discretionary, general purpose revenues received by the General Fund. The largest components of local tax revenue are property tax revenue, sales tax revenue, and motor vehicle fees collected by the State and distributed to counties in lieu of local property taxes.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

M

MAINTENANCE OF EFFORT - A federal and/or state requirement that the County provide a certain level of financial support for a program from local tax revenues. The amount of support is referred to as the Maintenance of Effort (MOE) level.

MANDATED PROGRAMS - Mandated programs are those programs and services that the County is required to provide by specific state and/or federal law.

MATCH - The term "match" refers to the percentage of local discretionary county monies in the General Fund, which, by law, must be used to match a certain amount of state and/or federal funds. For example, for the majority of welfare aid payments, the County must match every \$95 state dollars they receive, with \$5 dollars from the County's General Fund.

MISSION STATEMENT - A succinct description of the scope and purpose of a county department.

MODIFIED ACCRUAL - The County's basis of accounting for governmental and expendable trust funds. The accrual basis of accounting adapted to the government fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Generally, expenditures are recognized when the fund liability is incurred. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

N

NET COUNTY COST - The difference, for General Fund budgets, between budgeted appropriations and departmental revenue. The dollar difference is funded by local tax revenues. The amount of the operation financed by discretionary sources, principally property taxes.

O

OBJECT - A major category of appropriation. Example: "Salaries and Employee Benefits" (Object 10) and "Services & Supplies" (Object 20).

OBLIGATIONS - Amounts that the County may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OPERATING EXPENDITURE FUNDS - Resources derived from recurring revenue sources to finance operating expenditures and pay as you go capital expenditures.

OPERATING TRANSFERS - Interfund and Intrafund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

OTHER CHARGES - A payment to an agency, institution, or person outside the County Government. Example: "Medi-Cal contributions".

OTHER FINANCING SOURCES - Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

OTHER FINANCING USES - Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

P

PER CAPITA - Amount per individual.

PERMANENT POSITION - Any permanent position in the classified service that is required to be filled through certification, or by provisional appointment.

POSITION ALLOCATION - Documentation depicting the number and classification of regular full-time, regular part-time and limited term positions in the County, by department, as authorized by the Board of Supervisors.

PRE BASELINE - Before a known measurement or position used for performance measures.

PRIOR-YEAR ENCUMBRANCES - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a

part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminate.

PRIORITY - A ranking from most important to least important according to established criteria that may take into account the number of persons served, health and safety impacts, etc.

PROGRAM - Desired output-oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the programs advance the project and organization toward a corresponding solution to a need or problem.

PROGRAM REALIGNMENT - Transfer of program funding between the State and the counties to more accurately reflect responsibilities. Realigned programs include mental health, indigent health, foster care, welfare services, In-Home Supportive Services, certain juvenile justice programs and other miscellaneous programs. Revenue from increased vehicle license fees and sales taxes finances the increased county program shares.

PROPERTY TAX EXEMPTION - The processing of all homeowner, church and other types of tax exemptions.

PROPOSED BUDGET - The working county budget/document for the fiscal year as proposed by the County Executive to the Board of Supervisors based on county department requests. Approval of this document does not generally allow expenditures for new programs or fixed assets.

PROPOSITION 13 - A tax limitation initiative approved by the voters in 1978. Proposition 13 provided for (1) a 1.0 percent tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness; (2) assessment restrictions establishing 1975 level values for all property with allowable increase of 2.0 percent annually and reappraisal to current value upon change in ownership and new construction; (3) a two-thirds

vote requirement to increase state taxes; and (4) a two-thirds vote of the electorate for local agencies to impose "special taxes".

PROPRIETARY FUND TYPES - Sometimes referred to as income determination or commercial type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

R

REAL PROPERTY - Land and the structures attached to it.

RECOMMENDED/ADOPTED - Amounts recommended by the County Executive.

REIMBURSEMENT - Reimbursements are used to reimburse expenditures initially made by one agency/budget unit that are properly applicable to another agency/budget unit within or between certain government funds.

RENDERING DEPARTMENT - A department that provides services, for a fee, to another county department and is reimbursed through Intrafund or Interfund transfers.

REQUESTED - Amounts requested by departments.

REQUIREMENTS - Finance uses plus changes in reserves.

RESERVE - An amount in a fund used to meet cash requirements, emergency expenditures, or future defined requirements. A reserve is not an appropriation, and there is no limitation on the amount of reserve that can be established. An account that contains money set aside for a legally restricted specific future use.

RESERVED FUND BALANCE - Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.

RESIDUAL EQUITY TRANSFERS - Nonrecurring or non-routine transfers of equity between funds (e.g., contributions of Enterprise or Internal Service Fund capital by the General Fund), subsequent return of all or part of such contributions to the General Fund, and transfers of residual balances of discontinued funds to the General Fund or other fund.

RESOLUTION - An order by the Board of Supervisors requiring less legal formality than an ordinance or statute.

RETAIL SALES TAX - A tax levied on the sale of goods or services to the consumer.

RETAINED EARNINGS - The accumulated earnings of an enterprise or internal service fund.

RETIRED ANNUITANT - A retired annuitant, as defined by Government Code Section 20012, is a former employee of either the State or public agency that contracts with the Public Employees Retirement System and who is receiving a retirement allowance.

REVENUE - Income from taxes, fees, and other charges, Federal or State government, excluding Interfund transfers, fund balance, or debt issuance proceeds.

ROAD FUND - Accounts for expenditures on road, street, and bridge construction and improvements.

S

SALARIES AND EMPLOYEE BENEFITS - Accounts which establish expenditures for employee-related costs.

SALARY SAVINGS - The dollar amount of salaries that can be expected to be saved due to vacancies and turnover of employees.

SCHEDULE - A listing of financial data in a form and manner prescribed by the State.

SECURED ROLL - Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each County Assessor.

SECURED TAXES - Taxes levied on real properties in the County which must be "secured" by lien on the properties.

SELF-INSURANCE FUND - A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

SERVICES AND SUPPLIES - Accounts which establish expenditures for most of the operating expenses of county departments and programs.

SINGLE AUDIT - An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending of the amount of federal assistance received) to have one audit performed to meet the needs of all federal agencies.

SOURCE OF REVENUE - Revenues are classified according to their source or point of origin.

SPECIAL ASSESSMENTS - Fees that are charged to property owners in certain geographical areas for public improvements. A fee is levied only to those property owners who receive a direct benefit.

SPECIAL DISTRICT - An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, transit authorities, port authorities and electric power authorities.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

SUBJECT - A subcategory of appropriations, sometimes referred to as a "line item".

SUBVENTION - Payments by an outside agency (usually from a higher governmental unit) for costs that originate in the County. Example: most of the county welfare programs are financed by state and federal income taxes. The County expends the money and is reimbursed by state and federal subventions.

SUPPLEMENTAL TAX ROLL - A result of legislation enacted in 1983 and requires an assessment of property when change to the status of the property occurs, rather than once a year, as was previously the case.

T

TAX LEVY - The amount of tax dollars billed to taxpayers based on the imposition of the property tax rate on the assessed valuation.

TAX RELIEF SUBVENTIONS - Funds ordinarily paid to compensate for taxes lost because of tax relief measures, such as homeowners' exemption.

TAXES - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TEETER PLAN - Also known as the Alternate Method of Tax Apportionment. A plan whereby one hundred percent of the secured property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning one hundred percent of taxes that have been collected. This allows the County to finance all delinquent property taxes.

TRANSFERS IN/OUT - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRANSIENT-OCCUPANCY TAX (TOT) - A tax collected by a motel/hotel operator for a percentage of the room rent paid by each transient, which is then due the County.

TRUST AND AGENCY FUND - One of the seven fund types in governmental accounting.

TRUST FUNDS - Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

U

UNANTICIPATED REVENUE - The amount of revenues which had not been estimated in the budget and which are appropriated for expenditure or applied to the increase of specific reserves during the fiscal period.

UNDESIGNATED FUND BALANCE - That portion of a fund balance that is available for spending or appropriation and has not been “earmarked” for specified purposes by the Chief Executive Officer or the legislative body.

UNENCUMBERED BALANCE - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

UNINCORPORATED AREA - Geographic portions of Sacramento County which are not within incorporated cities.

UNIT - Budget unit number and name.

UNRESERVED FUND BALANCE - That portion of a fund’s balance that is not restricted for a specific purpose and is available for spending or general appropriation.

UNSECURED TAX - A tax on properties such as office furniture, equipment, and boats which are not located on property owned by the assessee.

USER DEPARTMENT - A department that receives services, which it pays for, from another county department, with payment made through Intrafund or Interfund transfers.