

County Executive

Ann Edwards



County of Sacramento

Board of Supervisors

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August 25, 2023

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

RE: Fiscal Year 2023-24 Revised Recommended Budget

Honorable Members of the Board:

I am pleased to submit the Revised Recommended Budget for Fiscal Year (FY) 2023-24 for your consideration and approval.

On June 7, 2023, the Board of Supervisors approved the Recommended Budget ("Approved Recommended Budget" or "Approved Budget"), which provides appropriation authority until the budget is adopted. This Revised Recommended Budget reflects adjustments to the Approved Budget resulting from changes in State and Federal funding, re-budgeting of capital projects and other expenditures not completed in FY 2022-23, updated estimates of discretionary revenues, and actual unaudited FY 2022-23 ending fund balances.

With approval of the Recommended Budget in June, the Board agreed that the Revised Recommended Budget should prioritize General Fund investment in certain programs and services identified in the Approved Budget and in increasing General Fund reserves. This holistic approach to addressing requests for new or enhanced services ("Growth") provides departments with some predictability about services they can expect to provide during the budget year, and helps address the balance between meeting service delivery needs today and ensuring sustainability into the future.

Based on the actual unaudited General Fund Available Fund Balance and updated revenue estimates, the Revised Recommended Budget reflects an increase in discretionary resources compared to the Approved Budget, and as a result maintains and enhances the new investments identified in the

Approved Budget, and continues to achieve the following important objectives:

- Alignment with community needs as identified in the Community Engagement Plan approved by the Board of Supervisors and implemented for the FY 2022-23 and FY 2023-24 budget processes.
- Addressing the County's obligations and meeting the most critical needs by funding new and enhanced programs (Growth) consistent with the Board's priorities for the FY 2023-24 budget.
- Balancing new program investments and supporting sustainability of budgeted service levels by also meeting the Board's policy for General Fund reserve contributions.

The Revised Recommended General Fund Budget is balanced as required by State law and continues to be balanced with a significant use of one-time resources, including use of fund balance, which is unspent funding carried over from the prior fiscal year. The available fund balance carryforward in the General Fund is \$159 million, with \$141 million of this amount recommended to fund General Fund expenditures in FY 2023-24 and the remaining \$18 million being set aside in reserves for future year needs. Of the \$141 million of fund balance supporting General Fund expenditures, roughly one-third represents one-time expenditures, with the remaining two-thirds supporting ongoing identified expenditures and the recommended General Fund contingency of \$14 million.

ALL FUNDS BUDGET

The Approved Budget for all funds totaled \$8.4 billion in appropriations. With the completion of the County's FY 2022-23 year-end financial closing activities and the availability of updated information, an increase of \$355 million is proposed, bringing the Revised Recommended Budget to \$8.8 billion in total appropriations for all funds.

The \$355 million increase in total appropriations includes:

- A \$65 million increase in General Fund appropriations, as described more fully in the following section; and
- A \$291 million increase in appropriations in other funds, including \$259 million of base budget changes resulting primarily from re-budgeting of capital projects and other contractual expenditures and \$32 million in non-General Fund Growth, as detailed in Attachment 2.

Attachment 1 provides a summary of budget changes, including appropriation changes, and total appropriations by fund and budget unit can be found in Attachment 3.

More detailed information for budget units with recommended changes can be found in the budget unit sections within the main budget document.

GENERAL FUND BUDGET

General Fund Overview

The table below provides a summary of changes in the General Fund budget, with total appropriations of nearly \$4 billion, an increase of \$65 million compared to the Approved Budget.

FY 2023-24 Revised Recommended Budget GENERAL FUND

	FY 2023-24 Approved Recommended Budget	FY 2023-24 Revised Recommended Budget	Difference
Resources			
Beginning Available Balance	\$ 110,000,000	\$ 159,007,415	\$ 49,007,415
Reserve Cancellation	16,146,011	4,256,589	(11,889,422)
Discretionary Revenue & Reimbursements	870,484,274	876,230,289	5,746,015
Semi-discretionary Reimbursements	1,035,439,904	1,037,630,192	2,190,288
Other Reimbursements	433,860,075	439,108,196	5,248,121
Departmental Revenue	1,447,360,553	1,468,363,281	21,002,728
Total Revenue & Reimbursements	\$3,787,144,806	\$3,821,331,958	\$ 34,187,152
Total Resources	\$3,913,290,817	\$3,984,595,962	\$ 71,305,145
Requirements			
Contingency	\$ 12,059,431	\$ 13,978,369	\$ 1,918,938
Other Net County Cost	973,570,854	1,007,717,032	34,146,178
Total Net County Cost	\$ 985,630,285	\$1,021,695,401	\$ 36,065,116
Other Appropriations	2,916,660,532	2,945,101,669	28,441,137
Total Appropriations	\$3,902,290,817	\$3,966,797,070	\$ 64,506,253
Provision for Reserves	11,000,000	17,798,892	6,798,892
Total Requirements	\$3,913,290,817	\$3,984,595,962	\$ 71,305,145

As described more fully in the following sections, recommended revisions to the General Fund budget result in:

- A \$43 million increase in General Fund discretionary resources, including revenues and fund balance and net of a \$12 million reduction in reserve release compared to the Approved Budget.
- A \$36 million increase in Net County Cost, or appropriations funded with discretionary resources, primarily as a result of recommended Growth.
- A \$7 million increase in the provision for reserves, resulting in \$18 million of the \$159 million in one-time available fund balance being set aside to fund future year expenditures.

General Fund Resource Adjustments

The Revised Recommended Budget reflects an overall increase of \$71 million in estimated General Fund Resources compared to the Approved Budget, resulting from the following:

- The unaudited FY 2022-23 year-end fund balance carry-forward of \$159 million, which represents a \$49 million increase compared to the estimated \$110 million included in the Approved Budget.
- A reduction in reserve release of \$12 million.
- A \$6 million increase in estimated discretionary revenue.
- A \$2 million increase in Semi-Discretionary reimbursements; and
- A \$26 million increase in estimated departmental revenue and reimbursements.

The following sections more fully describe the estimated increases in discretionary, semi-discretionary, and departmental revenue and reimbursements.

Discretionary Revenue and Reimbursements

General Fund discretionary revenue includes property tax, sales and use tax, other taxes, and discretionary revenue from other sources. As shown in the table below, discretionary revenue and reimbursements in the General Fund are now expected to be \$6 million higher than was expected for the Approved Budget, with a \$9 million increase in other revenue resulting largely from a revised estimate of interest earnings due to higher interest rates, partially offset by a \$3 million reduction in estimated sales tax revenue due to lower projected taxable sales.

**FY 2023-24 Revised Recommended Budget
DISCRETIONARY REVENUE AND REIMBURSEMENTS**

	FY 2023-24 Approved Recommended Budget	FY 2023-24 Revised Recommended Budget	Difference
Property Tax - Secured/VLF in Lieu	\$ 572,709,096	\$ 572,709,096	\$ -
Property Tax - Supplemental	10,556,746	10,556,746	-
Other Property Tax	20,388,042	20,388,042	-
Total Property Tax	\$ 603,653,884	\$ 603,653,884	\$ -
Sales and Use Tax	\$ 147,085,072	\$ 143,983,392	\$ (3,101,680)
Utility User Tax	21,395,000	22,055,000	660,000
Transient Occupancy Tax	6,431,000	6,133,000	(298,000)
Property Transfer Tax	14,000,000	13,000,000	(1,000,000)
Other Revenue	63,537,197	72,955,999	9,418,802
Total Revenue	\$ 856,102,153	\$ 861,781,275	\$5,679,122
Teeter	14,382,121	14,449,014	66,893
Total Reimbursements	\$ 14,382,121	\$ 14,449,014	\$ 66,893
Total	\$ 870,484,274	\$ 876,230,289	\$5,746,015

Semi-Discretionary Revenue and Reimbursements

The County receives “semi-discretionary” revenue (1991 and 2011 Realignment and Proposition 172 Public Safety Sales Tax) that the Board allocates within certain broad parameters, primarily for services provided by the County’s social services and public safety departments. Semi-discretionary revenue is received in restricted funds and then either transferred to the appropriate operating budget as a reimbursement in the General Fund or held in reserve in the restricted funds.

The semi-discretionary revenue funds have a combined beginning fund balance of \$166 million, including reserves of \$72 million. This combined beginning fund balance is an increase of \$50 million compared to the Approved Budget estimated balance, primarily resulting from receipt of higher than anticipated CalWORKS-related realignment revenue, which is anticipated to be recouped by the State in FY 2023-24. Non-CalWORKS related fund balance increases of approximately \$13 million are recommended to be added to reserves in the semi-discretionary funds, as shown in the table below, adding to a net reserve increase included in the Approved Budget of approximately \$2 million and bringing total semi-

discretionary reserves to \$87 million. These reserves would be available to maintain program funding in the event of future year revenue declines.

**FY 2023-24 Revised Recommended Budget
SEMI-DISCRETIONARY REVENUE RESTRICTED FUNDS - RESERVES**

Fund	FY 2023-24 Approved Recommended Budget	FY 2023-24 Revised Recommended Budget	Difference
Public Safety Sales Tax	\$ -	\$ 18,894	\$ 18,894
1991 Realignment	19,343,889	29,604,162	10,260,273
2011 Realignment	55,122,297	57,569,596	2,447,299
Total	\$ 74,466,186	\$ 87,192,652	\$ 12,726,466

As shown in the table below, the Revised Recommended Budget reflects additional semi-discretionary reimbursements in the General Fund of \$2 million. The additional non-CalWORKs, semi-discretionary reimbursement of approximately \$1 million funds recommended Growth as described in the New or Enhanced Programs (Growth) section of this letter.

**FY 2023-24 Revised Recommended Budget
SEMI-DISCRETIONARY APPROPRIATIONS/REIMBURSEMENTS**

	FY 2023-24 Approved Recommended Budget	FY 2023-24 Revised Recommended Budget	Difference
Enhancing Law Enforcement Activities	\$ 23,687,340	\$ 23,687,340	\$ -
Law Enforcement Services	127,392,060	128,481,864	1,089,804
Behavioral Health Services	119,144,511	119,054,522	(89,989)
Protective Services	162,664,397	162,664,397	-
Total 2011 Realignment	\$ 432,888,308	\$ 433,888,123	\$ 999,815
Mental Health	\$ 65,990,994	\$ 65,990,994	\$ -
Public Health	18,128,293	18,128,293	-
Social Services	160,570,493	160,570,493	-
Total 1991 Realignment - Non-CaWORKs	\$ 244,689,780	\$ 244,689,780	\$ -
CaWORKs	173,382,615	174,573,089	1,190,474
Total 1991 Realignment	\$ 418,072,395	\$ 419,262,869	\$ 1,190,474
Proposition 172	184,479,202	184,479,202	-
Total	\$ 1,035,439,905	\$ 1,037,630,194	\$ 2,190,289
Total Semi-discretionary Reimbursement - Non-CaWORKs	\$ 862,057,290	\$ 863,057,105	\$ 999,815

Departmental Revenue and Reimbursements

The Revised Recommended General Fund budget reflects a net increase of \$26 million in estimated Federal, State and other departmental revenue and reimbursements, which are dedicated to a specific purpose and largely offset by associated program expenditures.

Budget units with the largest increases in estimated departmental revenue and reimbursements include:

- **Homeless Services and Housing**, with a \$7 million increase resulting from re-budgeted and additional revenue for the Landlord Engagement and Assistance Program (LEAP).
- **Child, Family and Adult Services**, with a \$6 million increase resulting from additional and re-budgeted Federal and State revenue supporting the Department's programs.
- **Probation**, with a \$3 million increase due largely to recommended Growth for expansion of the Valley Oak Youth Academy program partially funded with reimbursements from

the Department's restricted revenue fund, as well as additional grant funding for programs already approved by the Board.

General Fund Appropriations

The Revised Recommended General Fund budget includes appropriation adjustments totaling \$65 million for the following purposes:

- \$23 million to cover Base budget adjustments, resulting largely from appropriations associated with additional and re-budgeted State, Federal, and other departmental revenue.
- \$41 million (\$31 million Net County Cost) to fund Growth priorities identified in the Approved Budget, fully funded Growth resulting from new State and Federal funding, and additional critical needs funded with discretionary resources as described more fully in the New or Enhanced Programs (Growth) section of this letter.

General Fund Reserves

The Revised Recommended General Fund Budget includes \$19 million in net reserve increases compared to the Approved Budget resulting from the following recommended changes:

- \$12.1 million reduction to the release from the Property Tax System reserve that was included in the Approved Budget. This reduction in the reserve release accounts for amounts not spent in FY 2022-23 that are expected to be spent in future years.
- \$4.9 million increase to General Reserves, consistent with the Board's General Reserves Policy, which calls for placing 10% of the General Fund's Available Fund Balance carry-forward in General Reserves. With this contribution, the General Reserves balance will stand at \$85 million, which represents 9.7% of budgeted discretionary revenues and reimbursements, compared to the policy goal of 10%.
- \$1.5 million net increase to Teeter reserves based on the most recent calculation of required reserve balances by the Department of Finance.
- Approximately \$200,000 increase to the Imprest Cash Reserve based on FY 2022-23 balances.

The status of General Fund Reserves with these recommended changes is shown in the table below.

**FY 2023-24 Revised Recommended Budget
GENERAL FUND RESERVE STATUS**

	FY 2023-24 Approved Recommended Budget	FY 2023-24 Revised Recommended Budget	Change
Reserved for:			
Tax Loss Teeter	\$ 3,025,221	\$ 2,831,227	\$ (193,994)
Teeter Delinquencies	596,140	661,944	65,804
Loan Buyout (Teeter Plan)	6,135,934	7,733,340	1,597,406
Health for All Loan	-	-	-
Sub-total: Restricted Reserves	\$ 9,757,295	\$ 11,226,511	\$ 1,469,216
General Reserves	\$ 80,464,433	\$ 85,365,175	\$ 4,900,742
Cash Flow	32,421,527	32,421,527	-
Imprest Cash	290,955	525,895	234,940
Audit Report Payback/Litigation	50,000,000	50,000,000	-
Special Deposits Travel	100,000	100,000	-
Black Child Legacy	-	-	-
Property Tax System	19,233,719	31,317,135	12,083,416
Service Stability	88,443,938	88,443,938	-
American River Parkway Homeless	5,000,000	5,000,000	-
Affordable Housing Incentive	5,000,000	5,000,000	-
Sub-total: Discretionary	\$280,954,572	\$298,173,670	\$17,219,098
Total Reserves	\$290,711,867	\$309,400,181	\$18,688,314

NEW OR ENHANCED PROGRAMS (GROWTH)

County departments submitted over \$285 million in requests for new or enhanced programs (Growth requests) for the FY 2023-24 budget, including over \$80 million to be funded with General Fund discretionary resources (Net County Cost or "NCC").

The Approved Budget funded \$206 million in all funds for new or enhanced programs, including \$146 million in the General Fund, with \$33 million of that amount funded with Net County Cost. The Approved Budget also identified \$34 million of General Fund Growth prioritized for inclusion in the Revised Recommended Budget, resources permitting.

The Revised Recommended Budget includes funding for the \$34 million prioritized in June, as well as additional General Fund Growth of \$7 million, for total additional General Fund Growth of \$41 million, \$31 million of which is funded with Net County Cost.

Growth Fully Funded in Approved Budget

While the Revised Recommended Budget generally focuses on changes from the Approved Budget, it is important to consider these recommended adjustments in conjunction with the Growth already included in the Approved Budget. The most significant new or enhanced programs already funded in the Approved Budget for the General Fund are described below:

- **Mays Consent Decree Jail Population Reduction** – The Mays Consent Decree requires the County to provide constitutionally adequate care and conditions of confinement to Sacramento County jail inmates, with compliance monitored by outside experts who have consistently recognized staffing challenges and physical facility limitations as major impediments to achieving full compliance. On December 8, 2022, the Board directed staff to move forward with two frameworks for improving compliance with the Mays Consent Decree, the first of which is implementation of Jail Population Reduction Plans.

The Approved Budget includes \$35 million in appropriations, with \$7 million in Net County Cost and \$1 million in AB 109 semi-discretionary revenue funding to fund new or enhanced programs aligned with the County's jail population reduction plans to comply with the Mays Consent Decree.

Funded Growth includes \$24 million in the Health Services budget, funded with a combination of State, Federal, and Mental Health Services Act (MHSA) funding, for behavioral health investments that support jail population reduction. Additionally, \$3 million of Growth for reentry services is funded with the Inmate Welfare Fund in the Sheriff budget unit; and \$1 million of AB 109 funded Growth in the Public Defender budget will provide for additional positions to support mental health diversion and collaborative court programs.

Net County Cost Growth includes \$7 million in the Public Defender, Conflict Criminal Defender, District Attorney, and Probation budgets to support expediting the court process as well as expand existing programs that support jail population reduction, including the pretrial, collaborative courts, mental health diversion, and expungement programs.

- **Mays Consent Decree Remedial Plan** – \$10 million in Net County Cost is included in the Approved Budget in the Sheriff and Correctional Health budget units to fund continued efforts to

meet the County's obligations under the Mays Consent Decree remedial plan, including additional staffing and services.

- **Addressing Homelessness** - \$12 million (\$4 million Net County Cost) is included in the Approved Budget to fund new programs and services addressing homelessness in the County, including establishing a new Community Outreach Recovery Empowerment (CORE) site in downtown Sacramento; adding outreach teams at existing CORE sites; adding behavioral health staff and vehicles for Homeless Engagement and Response Teams (HEART); adding outreach capacity for Encampment Services Teams (EST); and funding for equipment and office space for the new Homeless Services and Housing Department. Additionally, the Approved Budget includes Growth associated with mitigating the community impacts of homelessness, including additional staffing and equipment for Regional Parks encampment response, and enhanced funding for abandoned or inoperative vehicle towing and shopping cart enforcement.
- **Health Services** – Overall, the Health Services Approved Budget includes \$84 million of Growth funded almost entirely by State, Federal, and Mental Health Services Act (MHSA) revenue. In addition to the Growth identified in the Jail Population Reduction and Addressing Homelessness sections above, approved Growth includes \$14 million for CalAIM performance based incentive programs; \$14 million to construct a new Children's Mental Health Psychiatric Health Facility and Crisis Stabilization Unit; \$10 million to construct a new Mental Health Rehabilitation Center; \$5 million to increase the Children's Mental Health Flexible Integrated Treatment contract pool; and \$2 million to increase existing Full Service Partnership contracts.
- **Child, Family and Adult Services** - \$17 million (\$3 million Net County Cost) is included in the Approved Budget to support Child Family and Adult Services programs, including one-time State funding of \$7 million to implement the Families First Prevention Services block grant program and \$2 million in Net County Cost to provide additional funding for Child Protective Services welcome and assessment center contracted services.

Growth Prioritized for Revised Recommended Budget

The following table summarizes the Growth that was prioritized in the Approved Budget for funding in the Revised Recommended Budget, all of which is now recommended for funding in the Revised Recommended Budget as the result of sufficient additional resources being available.

Although identified in the Approved Budget as a Net County Cost requirement, the Probation Valley Oak Youth Academy Expansion is recommended to be fully funded in FY 2023-24 with a combination of: (1) Public Safety Sales Tax made available in Probation's budget through the use of Youthful Offender Block Grant reserves and; (2) Juvenile Justice Realignment Block Grant fund balance available in Probation's restricted revenue fund. While use of these funding sources eliminates the need for Net County Cost in FY 2023-24, without an increase in State funding, Net County Cost funding would be needed in future years.

Additionally, the Ancil Hoffman Park and Golf Course paving project was originally shown as fully funded with a Net County Cost transfer from the General Fund. In the Revised Recommended Budget, the portion of this project related to repaving the golf course parking lot is recommended to be funded by the Golf fund.

More detailed information for each recommendation listed on the table is provided in Attachment 2.

FY 2023-24 Revised Recommended Budget

GROWTH PRIORITIZED FOR INCLUSION IN REVISED RECOMMENDED BUDGET

Department/Budget Unit Description		Cost	Net County Cost	FTE
Community Development	Professional services for General Plan Update scoping	\$ 250,000	\$ 250,000	0.0
Emergency Services	Add 1.0 FTE Emergency Operations Coordinator	205,820	205,820	1.0
Emergency Services	Add 1.0 FTE Asst. Emergency Operations Coordinator	183,430	183,430	1.0
Emergency Services	Replace computers and monitors in Emergency Operations Center	284,000	284,000	0.0
Financing-Transfers/Reimbursement	Transfers to Roads and Parks Construction Fund for Non-General Fund Growth	28,253,375	28,253,375	0.0
Health Services	Add 2.0 FTE Sr. Mental Health Counselors for Valley Oak Youth Academy	431,846	-	2.0
Health Services	Add 1.0 FTE EMS Coordinator	160,633	160,633	1.0
Probation	Expand Valley Oak Youth Academy Program	2,750,453	-	12.0
Public Defender	Add 3 Class 110 vehicles for investigators	93,225	93,225	0.0
Sheriff	Octasic Nyxcell System and One Class 140 Vehicle	1,275,722	1,275,722	0.0
Total General Fund - Net County Cost		\$33,888,504	\$30,706,205	17.0
Park Construction	Match funding to complete Phase 2 of Dry Creek Parkway Trail	992,000	-	0.0
Park Construction	Repave roads at Ancil Hoffman Park	2,862,500	-	0.0
Golf	Repave Ancil Hoffman Golf Course parking lot	601,125	-	0.0
Roads	Pavement maintenance and rehabilitation for County roads	20,000,000	-	0.0
Roads	Road pavement associated with utility projects	5,000,000	-	0.0
Probation - Restricted Revenues	Partial funding for Probation Valley Oak Youth Academy Expansion	1,660,649	-	0.0
Public Safety Sales Tax	Remaining funding for Probation Valley Oak Youth Academy Expansion	1,089,804	-	0.0
Total Non-General Fund		\$32,206,078	\$ -	0.0
TOTAL ALL FUNDS		\$66,094,582	\$30,706,205	17.0

Additional Recommended Growth

In addition to the Growth funded and prioritized in the Approved Budget, the Revised Recommended Budget also includes additional recommended

General Fund Growth with total appropriations of approximately \$7 million, of which approximately \$700,000 in Net County Cost is recommended to address critical needs. The additional recommended Growth in the General Fund includes:

- **Landlord Engagement and Assistance Program (LEAP) Expansion** - \$5.5 million of one-time expenditures in the Department of Homeless Services and Housing funded with Housing and Homelessness Incentive Program Managed Care Plan revenue expanding the LEAP program to provide housing services to individuals transitioning from homelessness into stable, permanent, and affordable housing.
- **Toxicology Crime Laboratories Grant** – \$1.2 million of additional appropriations in the District Attorney budget, more than offset by \$1.4 million of additional revenue to purchase equipment and supplies and fund existing personnel costs under the Toxicology Crime Laboratories Grant from the California Highway Patrol.
- **Climate Action Plan Environmental Impact Report (EIR)** - \$500,000 of Net County Cost in the Community Development Department to fund an Environmental Impact Report for the Climate Action Plan.
- **Additional Moving Costs** – Approximately \$200,000 of Net County Cost to fund additional unanticipated moving costs associated with planned office moves for the Clerk of the Board and Department of Finance.

ATTACHMENTS TO THE BUDGET TRANSMITTAL LETTER

Attachments are included with this transmittal letter that provide more detailed budget information.

Attachment 1: Provides a summary of budget changes by budget unit.

Attachment 2: Provides information on new and enhanced programs (Growth) recommended for funding in the Revised Recommended Budget.

Attachment 3: Provides total appropriations by fund and budget unit.

CONCLUSION/ACKNOWLEDGEMENT

I would like to acknowledge the hard work and dedication of the County's department heads and fiscal staff in preparing this year's budget, which began last fall and winter with the preparation of departmental budget requests aligned with the Board's priorities and continued through the spring

and summer with approval of the Recommended Budget in June and development of this Revised Recommended Budget. I would also like to thank the executive leadership team and the staff in the Office of Budget and Debt Management, whose insights and contributions to preparation of this year's budget have been invaluable.

The FY 2023-24 Revised Recommended Budget will be presented to the Board on September 6, 2023, starting at 9:30 a.m., with deliberations on that date and the following two days, as needed.

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

Respectfully submitted,



Ann Edwards
County Executive

**FY 2023-24 Revised Recommended Budget
SUMMARY OF BUDGET CHANGES**

Exhibit A to this Attachment 1 provides a summary of changes by budget unit from the Approved Budget to the Revised Recommended Budget, showing increases or decreases in:

- Appropriations resulting from the re-budgeting and other base changes, and those resulting from additional Growth
- Departmental revenue and other reimbursements
- Semi-discretionary reimbursements
- Net County Cost (for General Fund) or Use of Fund Balance (for other funds)

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY 2023-24 Approved Recommended Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease)			Revenue and Other Reimbursement Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
		Re-Budgeting and Other Base Changes	Additional New or Enhanced Programs (Growth)	Total			
General Fund							
Elected Officials							
001A	3610000BU - Assessor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001A	4050000BU - Board of Supervisors	333,069	-	333,069	-	-	333,069
001A	5800000BU - District Attorney	358,000	1,205,820	1,563,820	1,717,520	-	(153,700)
001A	7400000BU - Sheriff	242,525	1,393,183	1,635,708	944,931	-	690,777
Subtotal - ELECTED OFFICIALS		\$ 933,594	\$ 2,599,003	\$ 3,532,597	\$ 2,662,451	\$ -	\$ 870,146
General Government							
001A	4010000BU - Clerk of the Board	\$ (161,673)	\$ 90,000	\$ (71,673)	\$ (161,673)	\$ -	\$ 90,000
001A	4210000BU - Civil Service Commission	-	-	-	-	-	-
001A	4810000BU - County Counsel	-	-	-	-	-	-
001A	5110000BU - Financing-Transfers/Reimbursement	1,839,578	28,253,375	30,092,953	-	-	30,092,953
001A	5730000BU - County Executive Cabinet	100,000	-	100,000	100,000	-	-
001A	5770000BU - Non-Departmental Costs/General	-	-	-	-	-	-
001A	5910000BU - County Executive	-	-	-	-	-	-
001A	5980000BU - Appropriation For Contingency	1,918,938	-	1,918,938	-	-	1,918,938
Subtotal - GENERAL GOVERNMENT		\$ 3,696,843	\$ 28,343,375	\$ 32,040,218	\$ (61,673)	\$ -	\$ 32,101,891
Administrative Services							
001A	3230000BU - Department Of Finance	\$ 17,800	\$ 97,000	\$ 114,800	\$ 138,290	\$ -	\$ (23,490)
001A	3240000BU - County Clerk/Recorder	1,562,594	-	1,562,594	1,562,594	-	-
001A	4410000BU - Voter Registration And Elections	76,000	-	76,000	-	-	76,000
001A	5710000BU - Data Processing-Shared Systems	-	-	-	668,664	-	(668,664)
001A	5740000BU - Office of Compliance	-	-	-	-	-	-
001A	5920000BU - Contribution To LAFCO	-	-	-	-	-	-
001A	5970000BU - Office of Labor Relations	-	-	-	-	-	-
001A	6050000BU - Personnel Services	-	-	-	-	-	-
001A	7090000BU - Emergency Services	1,953,634	673,250	2,626,884	2,063,211	-	563,673
Subtotal - ADMINISTRATIVE SERVICES		\$ 3,610,028	\$ 770,250	\$ 4,380,278	\$ 4,432,759	\$ -	\$ (52,481)
Social Services							
001A	2820000BU - Veteran's Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001A	5810000BU - Child Support Services	-	-	-	-	-	-
001A	5820000BU - Homeless Services and Housing	1,831,069	5,500,000	7,331,069	6,611,869	-	719,200
001A	7200000BU - Health Services	(96,471)	592,479	496,008	435,375	(89,989)	150,622
001A	7230000BU - Juvenile Medical Services	-	-	-	-	-	-
001A	7250000BU - IHSS Provider Payments	-	-	-	-	-	-
001A	7270000BU - Health - Medical Treatment Payments	-	-	-	-	-	-
001A	7410000BU - Correctional Health Services	-	-	-	-	-	-
001A	7800000BU - Child, Family and Adult Services	5,921,492	-	5,921,492	5,527,492	-	394,000
001A	8100000BU - Human Assistance-Administration	3,549,047	46,432	3,595,479	2,081,476	-	1,514,003
001A	8700000BU - Human Assistance-Aid Payments	2,327,762	-	2,327,762	348,170	1,190,473	789,119
Subtotal - SOCIAL SERVICES		\$ 13,532,899	\$ 6,138,911	\$ 19,671,810	\$ 15,004,382	\$ 1,100,484	\$ 3,566,944
Community Services							
001A	3210000BU - Agricultural Comm-Sealer Of Wts & Meas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001A	3220000BU - Animal Care Services	-	-	-	367,659	-	(367,659)
001A	3260000BU - Wildlife Services	-	-	-	-	-	-
001A	3310000BU - Cooperative Extension	-	-	-	-	-	-
001A	4660000BU - Fair Housing Services	-	-	-	-	-	-
001A	5720000BU - Community Development	8,500	750,000	758,500	-	-	758,500
001A	6400000BU - Regional Parks	76,550	25,359	101,909	25,359	-	76,550
Subtotal - COMMUNITY SERVICES		\$ 85,050	\$ 775,359	\$ 860,409	\$ 393,018	\$ -	\$ 467,391
Public Safety And Justice							
001A	4522000BU - Contribution To The Law Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY 2023-24 Approved Recommended Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease)			Revenue and Other Reimbursement Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
		Re-Budgeting and Other Base Changes	Additional New or Enhanced Programs (Growth)	Total			
001A 4610000BU - Coroner		-	-	-	-	-	-
001A 5020000BU - Court / Non-Trial Court Operations		-	-	-	-	-	-
001A 5040000BU - Court / County Contribution		-	-	-	-	-	-
001A 5050000BU - Court Paid County Services		-	-	-	-	-	-
001A 5510000BU - Conflict Criminal Defenders		-	-	-	-	-	-
001A 5520000BU - Dispute Resolution Program		-	-	-	-	-	-
001A 5660000BU - Grand Jury		-	-	-	-	-	-
001A 5750000BU - Justice Planning, Analytics and Coordination		-	-	-	-	-	-
001A 5780000BU - Office of Inspector General		-	-	-	-	-	-
001A 6700000BU - Probation		1,113,636	2,750,453	3,864,089	2,774,285	1,089,804	-
001A 6760000BU - Care In Homes And Inst-Juv Court		-	-	-	-	-	-
001A 6910000BU - Public Defender		1,045,627	93,225	1,138,852	1,045,627	-	93,225
Subtotal - PUBLIC SAFETY AND JUSTICE		\$ 2,159,263	\$ 2,843,678	\$ 5,002,941	\$ 3,819,912	\$ 1,089,804	\$ 93,225
Total General Fund Dept		\$ 24,017,677	\$ 41,470,576	\$ 65,488,253	\$ 26,250,849	\$ 2,190,288	\$ 37,047,116
General Government							
001A 5700000BU - Non-Departmental Revenues/General		(982,000)	-	(982,000)	5,746,015	-	(6,728,015)
Subtotal - GENERAL GOVERNMENT		\$ (982,000)	\$ -	\$ (982,000)	\$ 5,746,015	\$ -	\$ (6,728,015)
TOTAL GENERAL FUND		\$ 23,035,677	\$ 41,470,576	\$ 64,506,253	\$ 31,996,864	\$ 2,190,288	\$ 30,319,101
Non-General Fund							
Elected Officials							
001P 7409000BU - SSD DOJ Asset Forfeiture		\$ 1,321,084	\$ -	\$ 1,321,084	\$ -	\$ -	\$ 1,321,084
001R 5800001BU - District Attorney-Restricted Revenues		(89,831)	-	(89,831)	830,942	-	(920,773)
001S 7408000BU - SSD Restricted Revenue		12,000,580	-	12,000,580	937,615	-	11,062,965
054A 7400001BU - Jail Industries		12,013	-	12,013	-	-	12,013
Subtotal - ELECTED OFFICIALS		\$ 13,243,846	\$ -	\$ 13,243,846	\$ 1,768,557	\$ -	\$ 11,475,289
General Government							
001F 5060000BU - Community Investment Program		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001G 5790000BU - Neighborhood Revitalization		-	-	-	-	-	-
001J 7460000BU - Public Safety Sales Tax		(1,089,804)	1,089,804	-	-	-	-
001K 7480000BU - 1991 Realignment		1,190,474	-	1,190,474	(34,589,254)	-	35,779,728
001M 7440000BU - 2011 Realignment		999,814	-	999,814	-	-	999,814
015A 4060000BU - Transient-Occupancy Tax		1,441,331	-	1,441,331	1,834,293	-	(392,962)
016A 5940000BU - Teeter Plan		5,105,296	-	5,105,296	5,591,098	-	(485,802)
030A 9030000BU - Interagency Procurement		34,118	-	34,118	-	-	34,118
101A 3070000BU - Antelope Public Facilities Financing		222,327	-	222,327	-	-	222,327
105A 2870000BU - Laguna Crk/Elliott Rch CFD No. 1		58,510	-	58,510	-	-	58,510
107A 3090000BU - Laguna Community Facilities District		7,374	-	7,374	-	-	7,374
108A 2840000BU - Vineyard Public Facilities Financing		2,430,717	-	2,430,717	167,236	-	2,263,481
115A 3081000BU - Bradshaw/US 50 Financing District		(53,366)	-	(53,366)	(1,000)	-	(52,366)
118A 1182880BU - Florin Road Capital Project		10,930	-	10,930	-	-	10,930
130A 1300000BU - Laguna Stonelake CFD		974	-	974	-	-	974
131A 1310000BU - Park Meadows CFD-Bond Proceeds		1,068	-	1,068	-	-	1,068
132A 1320000BU - Mather Landscape Maint CFD		5,892	-	5,892	-	-	5,892
136A 1360000BU - Mather PFFP		34,797	-	34,797	-	-	34,797
138D 1430000BU - North Vineyard Station Specific Plan		30,510	-	30,510	770,663	-	(740,153)
138E 1600000BU - Countywide Library Facilities		383,305	-	383,305	-	-	383,305
139A 1390000BU - Metro Air Park 2001 CFD 2000-1		(1,186,887)	-	(1,186,887)	-	-	(1,186,887)
140A 1400000BU - McClellan CFD 2004-1		3,469	-	3,469	-	-	3,469
142A 1420000BU - Metro Air Park Services Tax		17,909	-	17,909	-	-	17,909
144A 1440000BU - North Vineyard Station CFDs		(62,837)	-	(62,837)	113,980	-	(176,817)
145A 1450000BU - Florin Vineyard Comm Plan		949,495	-	949,495	-	-	949,495

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY 2023-24 Approved Recommended Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease)			Revenue and Other Reimbursement Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
		Re-Budgeting and Other Base Changes	Additional New or Enhanced Programs (Growth)	Total			
146A	1460000BU - Metro Air Park Impact Fees	2,321,915	-	2,321,915	(5,000,000)	-	7,321,915
147A	1470000BU - Florin Vineyard No. 1 CFD 2016-2	4,434	-	4,434	-	-	4,434
257C	2857000BU - CSA No. 10	76,988	-	76,988	-	-	76,988
277A	9277000BU - Fixed Asset Revolving	3,556	-	3,556	-	-	3,556
280A	9280000BU - Juvenile Courthouse Project-Debt	63,939	-	63,939	-	-	63,939
282A	9282000BU - 2004 Pension Obligation Bond-Debt Service	(913,084)	-	(913,084)	(2,665,823)	-	1,752,739
284A	9284000BU - Tobacco Litigation Settlement-Capital Projects	(852)	-	(852)	-	-	(852)
301A	3011000BU - 2020 Refunding COPs-Debt Service	107,490	-	107,490	-	-	107,490
307A	9307001BU - 2018 Refunding COPs-Debt Service	117,017	-	117,017	-	-	117,017
313A	9313000BU - Pension Obligation Bond-Debt Service	376,148	-	376,148	-	-	376,148
Subtotal - GENERAL GOVERNMENT		\$ 12,692,967	\$ 1,089,804	\$ 13,782,771	\$(33,778,807)	\$ -	\$ 47,561,578
Administrative Services							
001Q	3241000BU - Clerk/Recorder Fees	\$ 1,810,640	\$ -	\$ 1,810,640	\$ -	\$ -	\$ 1,810,640
001R	7091000BU - OES-Restricted Revenues	12,358	-	12,358	-	-	12,358
007A	3100000BU - Capital Construction	35,018,260	-	35,018,260	19,077,936	-	15,940,324
011A	6310000BU - County Library	61,715	-	61,715	-	-	61,715
021D	2180000BU - Technology Cost Recovery Fee	-	-	-	-	-	-
031A	7600000BU - Department of Technology	-	-	-	5,593	-	(5,593)
034A	2070000BU - Fixed Assets-Heavy Equipment	5,629,100	-	5,629,100	887,490	-	4,741,610
035A	7000000BU - General Services	4,495,038	-	4,495,038	121,196	-	4,373,842
036G	7080000BU - General Services-Capital Outlay	10,849,519	-	10,849,519	3,129,129	-	7,720,390
037A	3910000BU - Liability/Property Insurance	10,000,000	-	10,000,000	-	-	10,000,000
038A	3920000BU - Dental Insurance	-	-	-	-	-	-
039A	3900000BU - Workers Compensation Insurance	-	-	-	-	-	-
040A	3930000BU - Unemployment Insurance	-	-	-	-	-	-
056A	7990000BU - Parking Enterprise	1,022,985	-	1,022,985	-	-	1,022,985
059A	7020000BU - Regional Radio Communications	-	-	-	-	-	-
060A	7860000BU - Board Of Retirement	1,050,400	-	1,050,400	-	-	1,050,400
Subtotal - ADMINISTRATIVE SERVICES		\$ 69,950,015	\$ -	\$ 69,950,015	\$ 23,221,344	\$ -	\$ 46,728,671
Social Services							
001I	7290000BU - Mental Health Services Act	\$ -	\$ -	\$ -	\$ 33,018,543	\$ -	\$(33,018,543)
001R	7208000BU - Health Svcs-Restricted Revenues	343,514	-	343,514	(5,902,587)	-	6,246,101
001R	7809900BU - Child, Family Adult-Restricted	2,602,718	-	2,602,718	315,000	-	2,287,718
001R	8100800BU - Human Assistance-Restricted	-	-	-	(21,028)	-	21,028
010B	3350000BU - Environmental Management	16,493	-	16,493	5,782	-	10,711
010C	3351000BU - EMD Special Program Funds	-	-	-	-	-	-
013A	7210000BU - First 5 Sacramento Commission	208,600	-	208,600	(361,145)	-	569,745
Subtotal - SOCIAL SERVICES		\$ 3,171,325	\$ -	\$ 3,171,325	\$ 27,054,565	\$ -	\$(23,883,240)
Sanitation Districts							
261A	3028000BU - Sacramento Regional Sanitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
267A	3005000BU - Sacramento Area Sewer District	-	-	-	-	-	-
Subtotal - SANITATION DISTRICTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services							
001R	3220800BU - Animal Care-Restricted Revenues	\$ (27,822)	\$ -	\$ (27,822)	\$ -	\$ -	\$ (27,822)
001R	5728000BU - Planning Environment-Restricted Revenues	-	-	-	-	-	-
001R	6410000BU - Parks-Restricted Revenues	187,450	-	187,450	1,550	-	185,900
002A	6460000BU - Fish And Game Propagation	6,201	-	6,201	-	-	6,201
005A	2900000BU - Roads	27,534,260	25,000,000	52,534,260	25,379,294	-	27,154,966
005B	2960000BU - Department of Transportation	-	-	-	(2,488,078)	-	2,488,078
006A	6570000BU - Park Construction	5,158,029	3,854,500	9,012,529	3,414,951	-	5,597,578
018A	6470000BU - Golf	902,166	601,125	1,503,291	-	-	1,503,291
020A	3870000BU - Economic Development	10,492,524	-	10,492,524	9,338,767	-	1,153,757

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY 2023-24 Approved Recommended Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease)			Revenue and Other Reimbursement Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
		Re-Budgeting and Other Base Changes	Additional New or Enhanced Programs (Growth)	Total			
021A	2150000BU - Building Inspection	-	-	-	956,782	-	(956,782)
021E	2151000BU - Development and Code Services	352,180	-	352,180	(197,597)	-	549,777
023A	3830000BU - Affordability Fee	-	-	-	(77,705)	-	77,705
025A	2910000BU - SCTDF Capital Fund	57,961	-	57,961	-	-	57,961
026A	2140000BU - Transportation-Sales Tax	4,803,771	-	4,803,771	4,462,210	-	341,561
028A	2800000BU - Connector Joint Powers Authority	-	-	-	-	-	-
029G	0290007BU - South Sacramento Conservation Agency Admin	-	-	-	-	-	-
041A	3400000BU - Airport System	52,035,000	-	52,035,000	3,483	-	52,031,517
041C	3480000BU - Airport-Cap Outlay	1,243,000	-	1,243,000	50,000,000	-	(48,757,000)
050A	2240000BU - Solid Waste Commercial Program	-	-	-	-	-	-
051A	2200000BU - Solid Waste Enterprise	15,000	-	15,000	15,000	-	-
068A	2930000BU - Rural Transit Program	525,407	-	525,407	500,207	-	25,200
137A	1370000BU - Gold River Station #7 Landscape CFD	-	-	-	-	-	-
141A	1410000BU - Sacramento County LM CFD 2004-2	-	-	-	-	-	-
229A	2290000BU - Natomas Fire District	454,802	-	454,802	-	-	454,802
253D	2530000BU - CSA No. 1	-	-	-	-	-	-
314A	2810000BU - Water Agency Zone 11 - Drainage Infrastructure	5,679,700	-	5,679,700	2,413,400	-	3,266,300
318A	3044000BU - Water Agency Zone 13	368,000	-	368,000	182,800	-	185,200
320A	3050000BU - Water Agency Enterprise	40,871,560	-	40,871,560	(50,000,000)	-	90,871,560
322A	3220001BU - Water Resources	4,195,545	-	4,195,545	(457,315)	-	4,652,860
330A	3300000BU - Landscape Maintenance District	120,900	-	120,900	(8,756)	-	129,656
336A	9336100BU - Mission Oaks Recreation And Park	1,465,533	-	1,465,533	639,115	-	826,418
336B	9336001BU - Mission Oaks Maint/Improvement Dist	634,703	-	634,703	4,850	-	629,853
337A	9337000BU - Carmichael Recreation And Park	1,136,748	-	1,136,748	1,020,897	-	115,851
337B	9337100BU - Carmichael RPD Assessment District	23,910	-	23,910	-	-	23,910
338A	9338000BU - Sunrise Recreation And Park District	154,236	-	154,236	(655,439)	-	809,675
338B	9338001BU - Antelope Assessment	71,622	-	71,622	29,065	-	42,557
338D	9338005BU - Citrus Heights Assessment Districts	7,900	-	7,900	7,900	-	-
338E	9338009BU - After The Bell	866,487	-	866,487	866,487	-	-
338F	9338006BU - Foothill Park	-	-	-	(18,494)	-	18,494
351A	3516494BU - Del Norte Oaks Park District	-	-	-	-	-	-
560A	6491000BU - CSA No.4B-(Wilton-Cosumnes)	-	-	-	-	-	-
561A	6492000BU - CSA No.4C-(Delta)	4,497	-	4,497	-	-	4,497
562A	6493000BU - CSA No.4D-(Herald)	-	-	-	-	-	-
563A	6494000BU - County Parks CFD 2006-1	60,000	-	60,000	-	-	60,000
Subtotal - COMMUNITY SERVICES		\$159,401,270	\$ 29,455,625	\$ 188,856,895	\$ 45,333,374	\$ -	\$143,523,521
Public Safety And Justice							
001R	5528000BU - Dispute Resolution-Restricted	\$ 110,643	\$ -	\$ 110,643	\$ -	\$ -	\$ 110,643
001R	6708000BU - Probation-Restricted Revenues	(81,196)	1,660,649	1,579,453	(219,375)	-	1,798,828
Subtotal - PUBLIC SAFETY AND JUSTICE		\$ 29,447	\$ 1,660,649	\$ 1,690,096	\$ (219,375)	\$ -	\$ 1,909,471
TOTAL NON-GENERAL FUND		\$258,488,870	\$ 32,206,078	\$ 290,694,948	\$ 63,379,658	\$ -	\$227,315,290
GRAND TOTAL		\$281,524,547	\$ 73,676,654	\$ 355,201,201	\$ 95,376,522	\$ 2,190,288	\$257,634,391

**FY 2023-24 Revised Recommended Budget
NEW/ENHANCED PROGRAMS**

The Revised Recommended Budget includes funding for additional new or enhanced programs (“Growth” requests) of \$41 million (\$31 million Net County Cost) in the General Fund as summarized in the table below.

Funded - General Fund - New or Enhanced Programs

Department/Budget Unit	Total Appropriations	Net County Cost	Revenue/Reimbursement	FTE
District Attorney	\$ 1,205,820	\$ (153,700)	\$ 1,359,520	0.0
Sheriff	1,393,183	1,393,183	-	1.0
Clerk of the Board	90,000	90,000	-	0.0
Financing-Transfers/Reimbursement	28,253,375	28,253,375	-	0.0
Department Of Finance	97,000	97,000	-	0.0
Emergency Services	673,250	673,250	-	2.0
Health Services	592,479	160,633	431,846	3.0
Homeless Services and Housing	5,500,000	-	5,500,000	0.0
Human Assistance-Administration	46,432	-	46,432	0.0
Community Development	750,000	750,000	-	0.0
Regional Parks	25,359	-	25,359	0.0
Probation	2,750,453	-	2,750,453	12.0
Public Defender	93,225	93,225	-	0.0
Total General Fund	\$41,470,576	\$31,356,966	\$10,113,610	18.0

Exhibit A to this attachment provides the details on funded new or enhanced program requests in the General Fund.

ATTACHMENT 2

Non-General Fund appropriations for additional Growth total \$32 million as summarized below. All of this Growth is linked to General Fund Growth, either as a funding source for General Fund appropriations or as expenditures funded with General Fund reimbursement.

Funded - Non-General Fund - New or Enhanced Programs

Department/Budget Unit	Total Appropriations	FTE
Public Safety Sales Tax	\$ 1,089,804	0.0
Roads	25,000,000	0.0
Park Construction	3,854,500	0.0
Golf	601,125	0.0
Probation-Restricted Revenues	1,660,649	0.0
Total Non-General Fund	\$ 32,206,078	0.0

Exhibit B to this attachment provides the details on non-General Fund Growth.

Funded - General Fund - New or Enhanced Programs (Detail)

Priorities Approved in June					
Department/Budget Unit	BOS Budget Priority Name	Request Summary	Total Appropriations	Net County Cost	FTE
Elected Officials:					
Sheriff	N/A - Department priority	One-time purchase of an Octasic Nyxcell System (ONS) and one class 140 vehicle with associated equipment to transport the ONS. The ONS is a modern-day tool to assist law enforcement in the furtherance of their responsibilities to public safety. The purchase of this technology would support in locating missing persons, victims of natural disasters, victims of abductions, victims of human trafficking, wanted violent criminals, and investigations into the current Fentanyl crisis and alike. The one-time cost of the transport vehicle is \$94,628 and the on-going cost is \$14,823.	\$1,275,722	\$1,275,722	0.0
Total - Sheriff			\$1,275,722	\$1,275,722	0.0
Total - Elected Officials			\$1,275,722	\$1,275,722	0.0
General Government:					
Financing-Transfers/Reimbursement	Enhanced Programs - Unincorporated - Street and Road Conditions	During the Recommended Budget Hearings on June 7, 2023, the Board of Supervisors requested and prioritized a second one-time increase in General Fund contribution to the Road Fund for paving projects tied to utility work for funding in September, pending available funding. This request is linked to a request in the Road Fund budget (BU 2900000).	\$5,000,000	\$5,000,000	0.0
Financing-Transfers/Reimbursement	Enhanced Programs - Unincorporated - Street and Road Conditions	One-time General Fund contribution to meet a match requirement for a grant awarded to Regional Parks in FY 2022-23 from Sacramento Area Council of Governments Active Transportation Program to complete Phase 2 of the Dry Creek Parkway Trail. Regional Parks is required to provide a match of \$992,000; however Regional Parks and the Construction Fund do not have available funding in the Requested FY 2023-24 budget to meet the match requirement without additional County funding. This request is contingent upon approval of a request in the Park Construction budget (Budget Unit 6570000).	\$992,000	\$992,000	0.0
Financing-Transfers/Reimbursement	Maintenance of Existing Service Levels	One-time General Fund contribution to the Roads Fund for pavement projects. The County's pavement maintenance backlog will continue to increase if roadways are not rehabilitated with overlays or full reconstruction. The General Fund contribution will assist in pavement maintenance and rehabilitation on roads throughout the unincorporated area of Sacramento County. This request is contingent upon approval of a request in the Roads Fund budget (BU 2900000).	\$20,000,000	\$20,000,000	0.0
Financing-Transfers/Reimbursement	Other Critical and Urgent	One-time General Fund contribution to Park Construction to repave the roads at Ancil Hoffman Park and Golf Course. This funding is needed to maintain current service levels by fixing potholes and cracks that have developed, and address the deficiencies identified in a Crime Prevention Through Environmental Design review. Without this funding, the roads will continue to deteriorate and contribute to a sense of neglect and opportunity for crime in the neighborhood. This request is contingent upon approval of a request in the Park Construction budget (BU 6570000) and Golf Fund budget (BU 6470000).	\$2,261,375	\$2,261,375	0.0
Total - Financing-Transfers/Reimbursement			\$28,253,375	\$28,253,375	0.0
Total - General Government			\$28,253,375	\$28,253,375	0.0

Department/Budget Unit	BOS Budget Priority Name	Request Summary	Total Appropriations	Net County Cost	FTE
Administrative Services:					
Emergency Services	County's Obligations	Add 1.0 Emergency Operations Coordinator position to provide oversight over operations and logistics for the Emergency Services Program and would include program areas of Care & Shelter, Watch & Warning, Disaster Volunteers, and the OES Warehouse. This position would provide oversight over new staff members for Watch and Warning and the Volunteer Program Specialist. As a member of the Emergency Operations Center team, this position would serve as additional surge support for sudden workload shifts due to disaster response, further, this position would serve in rotation as Duty Officer.	\$205,820	\$205,820	1.0
Emergency Services	County's Obligations	Add 1.0 FTE Assistant Emergency Operations Coordinator position to provide Emergency Management training and exercise services for the County. As a member of the Emergency Operations Center team, this position would serve as additional surge support for sudden workload shifts due to disaster response.	\$183,430	\$183,430	1.0
Emergency Services	County's Obligations	Funding for technology upgrades in the Emergency Operations Center (EOC) including hiring a contractor to design and scope an upgrade of the audio visual systems and communications technology within the EOC.	\$284,000	\$284,000	0.0
Total - Emergency Services			\$673,250	\$673,250	2.0
Total - Administrative Services			\$673,250	\$673,250	2.0
Social Services:					
Health Services	County's Obligations	During the Recommended Budget hearings on June 7, 2023, the Board of Supervisors requested to add 1.0 FTE Emergency Medical Services (EMS) Coordinator position to staff a Training and Education program needed to meet statutory requirements as a prioritized addition to the September Budget. The Sacramento County EMS Agency oversees an "open" provider system of 23 Advanced and Basic Life Support providers. This is unique in the State of California and presents a significant challenge in terms of ensuring standardization of applicable training. EMS does not currently offer training programs as directed by Health & Safety Code 1797.214 due to staffing level deficiencies. This will enhance oversight, improve continuity of care, and interface with outside organizations to evaluate and actively respond to training needs. This request includes one-time costs of \$15,000 for equipment set up.	\$160,633	\$160,633	1.0
Health Services		Add 2.0 FTE Sr. Mental Health Counselors (SMHCs) to provide clinical behavioral health assessment, diagnosis, support, and treatment for youth age 18-26 committed to the Valley Oak Youth Academy (VOYA) to meet SB823 mandates. Request to increase the current Psychiatry Services and Juvenile Justice System Contract pool by \$135,132 to allow more on site Psychiatry time at the Youth Detention Facility. Not approving this request would result in the program not having Psychiatrists to provide testing and psychotropic medication to youth, clinical mental health assessment, treatment, and services to the youth who are committed to the VOYA program. Youth not having the appropriate mental health assessment and treatment can result in prolonged suffering from the effects of untreated mental illness, violent behaviors, and significant trauma responses. This request is funded by a transfer from Probation and is contingent upon approval of a linked growth request in the Probation budget (BU 6700000).	\$431,846	\$0	2.0
Total - Health Services			\$592,479	\$160,633	3.0

Department/Budget Unit	BOS Budget Priority Name	Request Summary	Total Appropriations	Net County Cost	FTE
Total - Social Services			\$592,479	\$160,633	3.0
Community Services:					
Community Development	County's Obligations	One-time funding for continued professional services related to the scoping of the General Plan Update.	\$250,000	\$250,000	0.0
Total - Community Development			\$250,000	\$250,000	0.0
Total - Community Services			\$250,000	\$250,000	0.0
Public Safety And Justice:					
Probation	County's Obligations	<p>Add 12.0 FTE permanent positions, 2.0 FTE embedded mental health counselor positions and contract psychiatry costs from the Department of Health Services (DHS), and appropriations for services and supplies to expand the Valley Oak Youth Academy Program, including supervision, therapeutic and reentry services, and administrative support.</p> <p>Based on Probation's SB 823 DJJ Realignment Block Grant funding allocation and estimated fund balance there was not sufficient funding for this request in the June budget; however, additional funding was anticipated to be received from the state and this growth was prioritized for funding in September. Additional state funding did not materialize and was reduced from the original allocation. Instead, additional carryover from the prior year is funding a portion of this request and semi-discretionary funding is covering the remainder.</p> <p>This request is split between the Youth Detention Facility and Juvenile Field Operations in the Probation budget and contingent upon approval of linked growth requests in the DHS budget (BU 7200000), the Probation-Restricted Revenues budget (BU 6708000) and the Public Safety Sales Tax budget (BU 7460000).</p>	\$2,750,453	\$0	12.0
Total - Probation			\$2,750,453	\$0	12.0
Public Defender	County's Obligations	<p>Add 3 Class 110 vehicles to ensure investigator staff can efficiently perform their job duties in a cost-effective manner. This is a one-time request.</p> <p>This request was prioritized in the June budget for funding in September, provided funding was available.</p>	\$93,225	\$93,225	0.0
Total - Public Defender			\$93,225	\$93,225	0.0
Total - Public Safety And Justice			\$2,843,678	\$93,225	12.0
Total Priorities Approved in June			\$33,888,504	\$30,706,205	17.0

Department/Budget Unit	BOS Budget Priority Name	Request Summary	Total Appropriations	Net County Cost	FTE
New Recommended Growth					
Elected Officials:					
District Attorney		The Toxicology Crime Laboratories grant from the California Highway Patrol will be used to purchase equipment and supplies, including a Waters Xevo TQ-Absolute system and a Waters Xevo G3XS liquid chromatograph-time of flight mass spectrometer (LCTOF/MS) system, as well as certified reference materials, solvents, reagents, and other supplies that are needed for method development, validation, and testing on the requested instrumentation. Acquisition of the liquid chromatograph-mass spectrometer (LCMS) and LCTOF/MS systems require some facility renovations, which the funds would cover. The funding would also be used for staff overtime for backlog and turn-around time reduction, method development and validation, and training at Driving Under the Influence (DUI) checkpoints and Drug Recognition Expert evaluation sites. Lastly, the funding would be used to provide access to relevant training at professional meetings, seminars, workshops, and other venues for toxicology staff to remain current in the field and be adequately prepared to provide interpretation testimony in Driving Under the Influence of Drugs (DUID) trials. A total of \$153,700 will be used to fund existing costs.	\$1,205,820	(\$153,700)	0.0
Total - District Attorney			\$1,205,820	(\$153,700)	0.0
Sheriff	Maintenance of Existing Service Levels	Add 1.0 FTE Sheriff Records Officer I (SROI) position for Special Operations. The addition of this position is due to an error related to a reallocation taken as part of the June Budget. The position was inadvertently omitted and should have been included with the reallocation. The savings from the reallocation was \$182,942. With the addition of this position, the savings is \$65,481. The position will be the Division Equipment and Facilities Manager. The Special Operations Bureau was expanded to a Division due to personnel growth and internal realignment necessitating an equipment and facilities manager at the line level. The SROI's primary duties would be to track, inventory, and maintain equipment across 11 teams as well as assist the Division Budget Coordinator (DBC) with purchasing. This position would also assist the Emergency Operations Board (EOB) with fire and flood deployment duties during heavy activation periods. Other duties may include mobile field force logistics, air show hangar logistics, tactical command post logistics and other field related tasks as needed.	\$117,461	\$117,461	1.0
Total - Sheriff			\$117,461	\$117,461	1.0
Total - Elected Officials			\$1,323,281	(\$36,239)	1.0
General Government:					
Clerk of the Board	Maintenance of Existing Service Levels	Additional costs for the move from the 2nd floor to the 6th floor at 700 H Street. This amount includes additional work stations, estimated design fees, and installation.	\$90,000	\$90,000	0.0
Total - Clerk of the Board			\$90,000	\$90,000	0.0
Total - General Government			\$90,000	\$90,000	0.0
Administrative Services:					

Department/Budget Unit	BOS Budget Priority Name	Request Summary	Total Appropriations	Net County Cost	FTE
Department Of Finance	N/A - Department priority	Funding for inflationary cost increases of materials and labor related to the Revenue Recovery and Administration facility relocation to Armstrong.	\$97,000	\$97,000	0.0
Total - Department Of Finance			\$97,000	\$97,000	0.0
Total - Administrative Services			\$97,000	\$97,000	0.0
Social Services:					
Homeless Services and Housing		Add one-time appropriations and new Housing and Homelessness Incentive Program (HHIP) Managed Care Plan (MCP) revenue to expand the Landlord Engagement and Assistance Program (LEAP). The expansion will help ensure housing services are quickly provided to individuals transitioning from homelessness into stable, permanent, and affordable housing in Sacramento County.	\$5,500,000	\$0	0.0
Total - Homeless Services and Housing			\$5,500,000	\$0	0.0
Human Assistance-Administration		Increase appropriations and revenue related to the approved Resolution #2016-0437 Wilton Rancheria MOU to fund County domestic violence programs.	\$46,432	\$0	0.0
Total - Human Assistance-Administration			\$46,432	\$0	0.0
Total - Social Services			\$5,546,432	\$0	0.0
Community Services:					
Community Development	County's Obligations	One-time funding for the Climate Action Plan Environmental Impact Report (EIR).	\$500,000	\$500,000	0.0
Total - Community Development			\$500,000	\$500,000	0.0
Regional Parks		Regional Parks is receiving a grant from the Off-Highway Vehicle Grant Program (OHV). This one-time State funding will be used to purchase helmets, boots, and a trailer.	\$25,359	\$0	0.0
Total - Regional Parks			\$25,359	\$0	0.0
Total - Community Services			\$525,359	\$500,000	0.0
Total New Recommended Growth			\$7,582,072	\$650,761	1.0
Grand Total - Revised Recommended Growth (GENERAL FUND)			\$41,470,576	\$31,356,966	18.0

Funded - Non-General Fund - New or Enhanced Programs (Detail)

Department/Budget Unit	Growth Summary	Total Appropriations	FTE
General Government:			
Public Safety Sales Tax	<p>This request includes use of Probation's existing Proposition 172 Public Safety Sales Tax allocations to partially fund the Valley Oak Youth Academy (VOYA) Program. Revenues and appropriations have been budgeted to partially fund Probation's growth request for 12.0 FTE permanent positions, 2.0 FTE embedded Department of Health Services (DHS) positions, and additional onsite DHS contracted psychiatry time at the Youth Detention Facility, and various Probation services and supplies for expansion of the Valley Oak Youth Academy Program, including supervision, therapeutic, reentry services, and administrative support.</p> <p>This request is contingent upon approval of a linked growth request in the Probation budget (BU 6700000).</p>	\$1,089,804	0.0
Total - Public Safety Sales Tax		\$1,089,804	0.0
Total - General Government		\$1,089,804	0.0
Community Services:			
Golf	<p>This funding is needed to maintain current service levels by fixing potholes and cracks that have developed in the Ancil Hoffman golf course parking lot, and address the deficiencies identified in a Crime Prevention Through Environmental Design review. This request is being funded by a one-time Reserve Release and is contingent upon approval of requests in the Financing Transfers/Reimbursements budget (BU 5110000) and Park Construction budget (BU 6570000).</p>	\$601,125	0.0
Total - Golf		\$601,125	0.0
Park Construction	<p>One-time General Fund request to provide the match funding requirement to a Sacramento Area Council of Governments Active Transportation Program (ATP) grant to complete Phase 2 of the Dry Creek Parkway Trail. The funding is needed to complete the project from its current termination near Cherry Island Soccer Complex to near the Placer County line. This request is contingent upon approval of a request in the Financing-Transfers/Reimbursement budget (BU 5110000).</p>	\$992,000	0.0

Department/Budget Unit	Growth Summary	Total Appropriations	FTE
Park Construction	One-time request to use General Fund (\$2,261,375) and Golf Fund reserves (\$601,125) to repave the roads at Ancil Hoffman Park and Golf Course, including the golf course parking lot. This funding is needed to maintain current service levels by fixing potholes and cracks that have developed, and address the deficiencies identified in a Crime Prevention Through Environmental Design review. Without this funding, the roads will continue to deteriorate and contribute to a sense of neglect and opportunity for crime in the neighborhood. This request is contingent upon approval of linked requests in the Financing - Transfers/Reimbursement budget (BU 5110000) and Golf Fund budget (BU 6470000).	\$2,862,500	0.0
Total - Park Construction		\$3,854,500	0.0
Roads	During the Recommended Budget hearings on June 7, 2023, the Board of Supervisors requested and prioritized a second one-time General Fund contribution for road paving projects tied to utility work for funding in September, pending available funding. This request is contingent upon approval of a linked request in the Financing Transfers/Reimbursements budget (BU 5110000).	\$5,000,000	0.0
Roads	One-time General Fund contribution for road pavement projects. The County's pavement maintenance backlog will continue to increase if roadways are not rehabilitated with overlays or full reconstruction. The General Fund contribution will assist in pavement maintenance and rehabilitation on roads throughout the unincorporated area of the Sacramento County. This request is contingent upon approval of a linked request in the Financing Transfers/Reimbursements budget (BU 5110000).	\$20,000,000	0.0
Total - Roads		\$25,000,000	0.0
Total - Community Services		\$29,455,625	0.0

Department/Budget Unit	Growth Summary	Total Appropriations	FTE
Public Safety And Justice:			
Probation-Restricted Revenues	Use of Senate Bill 823 funding held in the Restricted Revenue budget (BU 6708000) to fund a portion of 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).	\$1,660,649	0.0
Total - Probation-Restricted Revenues		\$1,660,649	0.0
Total - Public Safety And Justice		\$1,660,649	0.0
Grand Total - Revised Recommended Growth (NON-GENERAL FUND)		\$32,206,078	0.0

**FY 2023-24 Revised Recommended Budget
APPROPRIATIONS BY FUND AND BUDGET UNIT**

The table below compares total appropriations by fund for the Approved Budget and the Revised Recommended Budget.

FY 2023-24 THE ALL FUNDS BUDGET - TOTAL APPROPRIATIONS

Fund	Approved Budget	Revised Recommended Budget	Difference	%
General Fund	\$ 3,902,290,817	\$ 3,966,797,070	\$ 64,506,253	1.7%
Community Investment Program	91,104	91,104	-	0.0%
Neighborhood Revitalization	4,707,484	4,707,484	-	0.0%
Mental Health Services Act	164,392,768	164,392,768	-	0.0%
Public Safety Sales Tax	184,479,202	184,479,202	-	0.0%
1991 Realignment	418,072,394	419,262,868	1,190,474	0.3%
2011 Realignment	432,888,308	433,888,122	999,814	0.2%
Clerk/Recorder Fees	7,225,588	9,036,228	1,810,640	25.1%
SSD DOJ Asset Forfeiture	-	1,321,084	1,321,084	
SSD Restricted Revenue	9,505,692	21,506,272	12,000,580	126.2%
Economic Development	93,865,656	104,358,180	10,492,524	11.2%
Environmental Management	29,406,186	29,422,679	16,493	0.1%
Golf Fund	9,442,408	10,945,699	1,503,291	15.9%
Transient Occupancy Tax	4,701,809	6,143,140	1,441,331	30.7%
Transportation	378,402,419	436,444,718	58,042,299	15.3%
Water Resources	260,665,981	311,780,786	51,114,805	19.6%
Airport System	702,207,682	755,485,682	53,278,000	7.6%
Waste Management & Recycling	323,194,623	323,209,623	15,000	0.0%
Capital Projects Funds	136,667,908	180,698,697	44,030,789	32.2%
Debt Service Funds	38,499,295	43,604,591	5,105,296	13.3%
Other Special Revenue Funds	131,291,140	131,919,836	628,696	0.5%
Other Enterprise Funds	3,003,934	4,026,919	1,022,985	34.1%
Other Internal Service Funds	600,357,198	632,415,373	32,058,175	5.3%
Other Special Districts & Agencies	503,680,489	513,572,665	9,892,176	2.0%
Other Restricted Funds	69,130,316	73,860,812	4,730,496	6.8%
Total Appropriations	\$ 8,408,170,401	\$ 8,763,371,602	\$355,201,201	4.2%
Total Reimbursements	(2,130,823,667)	(2,218,347,209)	(87,523,542)	4.1%
NET FINANCING USES	\$ 6,277,346,734	\$ 6,545,024,393	\$ 267,677,659	4.3%

Exhibit A to this attachment compares total appropriations by budget unit for the Approved Budget and the Revised Recommended Budget.

County of Sacramento
FY 2023-24 Revised Recommended Budget Compared to FY 2023-24 Approved Budget

Total Appropriations by Budget Unit

Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2023-24 Approved	FY 2023-24 Revised Recommended	Variance
001A	2820000	Veteran's Facility	-	-	-
001A	3210000	Agricultural Comm-Sealer Of Wts & Meas	5,877,966	5,877,966	-
001A	3220000	Animal Care Services	20,989,143	20,989,143	-
001A	3230000	Department Of Finance	55,334,815	55,449,615	114,800
001A	3240000	County Clerk/Recorder	13,695,588	15,258,182	1,562,594
001A	3260000	Wildlife Services	193,989	193,989	-
001A	3310000	Cooperative Extension	548,126	548,126	-
001A	3610000	Assessor	25,745,455	25,745,455	-
001A	4010000	Clerk of the Board	4,807,311	4,735,638	(71,673)
001A	4050000	Board of Supervisors	4,933,804	5,266,873	333,069
001A	4210000	Civil Service Commission	518,037	518,037	-
001A	4410000	Voter Registration And Elections	15,661,430	15,737,430	76,000
001A	4522000	Contribution To The Law Library	304,556	304,556	-
001A	4610000	Coroner	11,395,268	11,395,268	-
001A	4660000	Fair Housing Services	226,342	226,342	-
001A	4810000	County Counsel	22,571,998	22,571,998	-
001A	5020000	Court / Non-Trial Court Operations	10,121,922	10,121,922	-
001A	5040000	Court / County Contribution	24,468,756	24,468,756	-
001A	5050000	Court Paid County Services	2,115,450	2,115,450	-
001A	5110000	Financing-Transfers/Reimbursement	10,154,293	40,247,246	30,092,953
001A	5510000	Conflict Criminal Defenders	11,720,773	11,720,773	-
001A	5520000	Dispute Resolution Program	-	-	-
001A	5660000	Grand Jury	360,949	360,949	-
001A	5710000	Data Processing-Shared Systems	28,281,832	28,281,832	-
001A	5720000	Community Development	29,748,806	30,507,306	758,500
001A	5730000	County Executive Cabinet	25,703,823	25,803,823	100,000
001A	5740000	Office of Compliance	457,170	457,170	-
001A	5750000	Justice Planning, Analytics and Coordination	501,751	501,751	-
001A	5770000	Non-Departmental Costs/General Fund	25,058,032	25,058,032	-
001A	5780000	Office of Inspector General	186,201	186,201	-
001A	5800000	District Attorney	123,753,667	125,317,487	1,563,820

County of Sacramento
FY 2023-24 Revised Recommended Budget Compared to FY 2023-24 Approved Budget

Total Appropriations by Budget Unit

Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2023-24 Approved	FY 2023-24 Revised Recommended	Variance
001A	5810000	Child Support Services	48,574,202	48,574,202	-
001A	5820000	Homeless Services and Housing	51,408,514	58,739,583	7,331,069
001A	5910000	County Executive	-	-	-
001A	5920000	Contribution To LAFCO	256,552	256,552	-
001A	5970000	Office of Labor Relations	1,896,549	1,896,549	-
001A	5980000	Appropriation For Contingency	12,059,431	13,978,369	1,918,938
001A	6050000	Personnel Services	43,127,549	43,127,549	-
001A	6400000	Regional Parks	31,910,224	32,012,133	101,909
001A	6700000	Probation	204,233,126	208,097,215	3,864,089
001A	6760000	Wards	625,000	625,000	-
001A	6910000	Public Defender	61,063,211	62,202,063	1,138,852
001A	7090000	Emergency Services	16,553,335	19,180,219	2,626,884
001A	7200000	Health Services	875,452,373	875,948,381	496,008
001A	7230000	Juvenile Medical Services	12,849,887	12,849,887	-
001A	7250000	IHSS Provider Payments	137,610,346	137,610,346	-
001A	7270000	Payments	2,491,350	2,491,350	-
001A	7400000	Sheriff	695,275,934	696,911,642	1,635,708
001A	7410000	Correctional Health Services	101,796,936	101,796,936	-
001A	7800000	Child, Family and Adult Services	319,447,768	325,369,260	5,921,492
001A	8100000	Human Assistance-Administration	359,050,750	362,646,229	3,595,479
001A	8700000	Human Assistance-Aid Payments	451,170,527	453,498,289	2,327,762
		Subtotal	3,902,290,817	3,967,779,070	65,488,253
001A	5700000	Non-Departmental Revenues/General Fund	-	(982,000)	(982,000)
		Total Appropriations - General Fund	3,902,290,817	3,966,797,070	64,506,253
029G	0290007	Agency Admin	249,097	249,097	-
118A	1182880	Florin Road Capital Project	415,499	426,429	10,930
130A	1300000	Laguna Stonelake CFD	372,407	373,381	974
131A	1310000	Park Meadows CFD-Bond Proceeds	186,861	187,929	1,068
132A	1320000	Mather Landscape Maint CFD	514,701	520,593	5,892
136A	1360000	Mather PFFP	771,661	806,458	34,797

County of Sacramento
FY 2023-24 Revised Recommended Budget Compared to FY 2023-24 Approved Budget

Total Appropriations by Budget Unit

Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2023-24 Approved	FY 2023-24 Revised Recommended	Variance
137A	1370000	Gold River Station #7 Landscape CFD	73,261	73,261	-
139A	1390000	Metro Air Park 2001 CFD 2000-1	48,364,123	47,177,236	(1,186,887)
140A	1400000	McClellan CFD 2004-1	941,690	945,159	3,469
141A	1410000	Sacramento County LM CFD 2004-2	454,506	454,506	-
142A	1420000	Metro Air Park Services Tax	995,072	1,012,981	17,909
143A	1430000	North Vineyard Station Specific Plan	6,704,517	6,735,027	30,510
144A	1440000	North Vineyard Station CFDs	5,463,115	5,400,278	(62,837)
145A	1450000	Florin Vineyard Comm Plan	1,472,428	2,421,923	949,495
146A	1460000	Metro Air Park Impact Fees	60,232,617	62,554,532	2,321,915
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	691,049	695,483	4,434
160A	1600000	Countywide Library Facilities	5,053,165	5,436,470	383,305
034A	2070000	Fixed Assets-Heavy Equipment	13,781,255	19,410,355	5,629,100
026A	2140000	Transportation-Sales Tax	55,899,201	60,702,972	4,803,771
021A	2150000	Building Inspection	24,537,644	24,537,644	-
021E	2151000	Development and Code Services	77,922,327	78,274,507	352,180
021D	2180000	Technology Cost Recovery Fee	1,631,582	1,631,582	-
051A	2200000	Solid Waste Enterprise	317,310,145	317,325,145	15,000
050A	2240000	Solid Waste Commercial Program	5,884,478	5,884,478	-
229A	2290000	Natomas Fire District	3,999,031	4,453,833	454,802
253A	2530000	CSA No. 1	3,036,460	3,036,460	-
028A	2800000	Connector Joint Powers Authority	786,042	786,042	-
315A	2810000	Water Agency Zone 11 - Drainage Infrastructure	23,606,500	29,286,200	5,679,700
108A	2840000	Vineyard Public Facilities Financing Plan	9,995,725	12,426,442	2,430,717
257A	2857000	CSA No. 10	477,738	554,726	76,988
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	5,612,008	5,670,518	58,510
005A	2900000	Roads	217,783,352	270,317,612	52,534,260
025A	2910000	SCTDF Capital Fund	14,873,034	14,930,995	57,961
068A	2930000	Rural Transit Program	3,799,535	4,324,942	525,407
005B	2960000	Department of Transportation	80,639,498	80,639,498	-
267A	3005000	Sacramento Area Sewer District	53,938,972	53,938,972	-

County of Sacramento
FY 2023-24 Revised Recommended Budget Compared to FY 2023-24 Approved Budget

Total Appropriations by Budget Unit

Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2023-24 Approved	FY 2023-24 Revised Recommended	Variance
301A	3011000	2020 Refunding COPs-Debt Service	4,045,248	4,152,738	107,490
261A	3028000	District	78,694,954	78,694,954	-
318A	3044000	Water Agency Zone 13	3,179,594	3,547,594	368,000
320A	3050000	Water Agency Enterprise	182,537,255	223,408,815	40,871,560
101A	3070000	Antelope Public Facilities Financing Plan	3,630,387	3,852,714	222,327
115A	3081000	Bradshaw/US 50 Financing District	53,366	-	(53,366)
107A	3090000	Laguna Community Facilities District	302,265	309,639	7,374
007A	3100000	Capital Construction	117,926,184	152,944,444	35,018,260
322A	3220001	Water Resources	51,342,632	55,538,177	4,195,545
001R	3220800	Animal Care-Restricted Revenues	393,200	365,378	(27,822)
001Q	3241000	Clerk/Recorder Fees	7,225,588	9,036,228	1,810,640
330A	3300000	Landscape Maintenance District	1,843,572	1,964,472	120,900
010B	3350000	Environmental Management	29,095,186	29,111,679	16,493
010C	3351000	EMD Special Program Funds	311,000	311,000	-
041A	3400000	Airport System	540,429,026	592,464,026	52,035,000
043A	3480000	Airport-Cap Outlay	161,778,656	163,021,656	1,243,000
351A	3516494	Del Norte Oaks Park District	800	800	-
023A	3830000	Affordability Fee	3,500,000	3,500,000	-
020A	3870000	Economic Development	93,865,656	104,358,180	10,492,524
039A	3900000	Workers Compensation Insurance	36,432,084	36,432,084	-
037A	3910000	Liability/Property Insurance	39,821,300	49,821,300	10,000,000
038A	3920000	Dental Insurance	17,800,000	17,800,000	-
040A	3930000	Unemployment Insurance	2,355,487	2,355,487	-
015A	4060000	Transient-Occupancy Tax	4,701,809	6,143,140	1,441,331
001F	5060000	Community Investment Program	91,104	91,104	-
001R	5528000	Dispute Resolution-Restricted Revenues	559,641	670,284	110,643
001R	5728000	Planning Environment-Restricted Revenues	-	-	-
001G	5790000	Neighborhood Revitalization	4,458,387	4,458,387	-
001R	5800001	District Attorney-Restricted Revenues	8,138,847	8,049,016	(89,831)
016A	5940000	Teeter Plan	38,499,295	43,604,591	5,105,296

County of Sacramento
FY 2023-24 Revised Recommended Budget Compared to FY 2023-24 Approved Budget

Total Appropriations by Budget Unit

Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2023-24 Approved	FY 2023-24 Revised Recommended	Variance
011A	6310000	County Library	1,337,635	1,399,350	61,715
001R	6410000	Parks-Restricted Revenues	2,817,255	3,004,705	187,450
002A	6460000	Fish And Game Propagation	8,613	14,814	6,201
018A	6470000	Golf	9,442,408	10,945,699	1,503,291
560A	6491000	CSA No.4B-(Wilton-Cosumnes)	21,275	21,275	-
561A	6492000	CSA No.4C-(Delta)	35,507	40,004	4,497
562A	6493000	CSA No.4D-(Herald)	8,714	8,714	-
563A	6494000	County Parks CFD 2006-1	16,500	76,500	60,000
006A	6570000	Park Construction	18,741,724	27,754,253	9,012,529
001R	6708000	Probation-Restricted Revenues	15,023,784	16,603,237	1,579,453
035A	7000000	General Services	231,179,500	235,674,538	4,495,038
059A	7020000	Regional Radio Communications System	6,293,947	6,293,947	-
036A	7080000	General Services-Capital Outlay	8,015,820	18,865,339	10,849,519
001R	7091000	OES-Restricted Revenues	403,999	416,357	12,358
001R	7208000	Health Svcs-Restricted Revenues	11,812,350	12,155,864	343,514
013A	7210000	First 5 Sacramento Commission	22,353,339	22,561,939	208,600
001I	7290000	Mental Health Services Act	164,392,768	164,392,768	-
054A	7400001	Jail Industries	299,999	312,012	12,013
001S	7408000	SSD Restricted Revenue	9,505,692	21,506,272	12,000,580
001P	7409000	SSD DOJ Asset Forfeiture	-	1,321,084	1,321,084
001M	7440000	2011 Realignment	432,888,308	433,888,122	999,814
001J	7460000	Public Safety Sales Tax	184,479,202	184,479,202	-
001K	7480000	1991 Realignment	418,072,394	419,262,868	1,190,474
031A	7600000	Department of Technology	204,214,802	204,214,802	-
001R	7809900	Child, Family Adult-Restricted Revenues	29,422,809	32,025,527	2,602,718
060A	7860000	Board Of Retirement	36,632,000	37,682,400	1,050,400
056A	7990000	Parking Enterprise	3,003,934	4,026,919	1,022,985
001R	8100800	Revenues	258,432	258,432	-
030A	9030000	Interagency Procurement	3,831,003	3,865,121	34,118
277A	9277000	Fixed Asset Revolving	3,836,520	3,840,076	3,556
280A	9280000	Juvenile Courthouse Project-Debt Service	2,465,656	2,529,595	63,939

County of Sacramento
 FY 2023-24 Revised Recommended Budget Compared to FY 2023-24 Approved Budget

Total Appropriations by Budget Unit

Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2023-24 Approved	FY 2023-24 Revised Recommended	Variance
282A	9282000	2004 Pension Obligation Bond-Debt Service	52,948,493	52,035,409	(913,084)
284A	9284000	Tobacco Litigation Settlement-Capital Projects	948	96	(852)
307A	9307001	2018 Refunding COPs-Debt Service	10,157,524	10,274,541	117,017
313A	9313000	Pension Obligation Bond-Debt Service	101,124,136	101,500,284	376,148
336B	9336001	Mission Oaks Maint/Improvement Dist	1,042,250	1,676,953	634,703
336A	9336100	Mission Oaks Recreation And Park District	4,647,467	6,113,000	1,465,533
337A	9337000	Carmichael Recreation And Park District	17,715,714	18,852,462	1,136,748
337B	9337100	Carmichael RPD Assessment District	147,693	171,603	23,910
338C	9338000	Sunrise Recreation And Park District	11,599,752	11,753,988	154,236
338B	9338001	Antelope Assessment	1,148,021	1,219,643	71,622
338D	9338005	Citrus Heights Assessment Districts	108,100	116,000	7,900
338F	9338006	Foothill Park	1,290,348	1,290,348	-
338E	9338009	After The Bell	1,650,430	2,516,917	866,487
		Total Appropriations - Non-General Funds	4,505,879,584	4,796,574,532	290,694,948
		TOTAL APPROPRIATIONS - ALL FUNDS	8,408,170,401	8,763,371,602	355,201,201
		TOTAL REIMBURSEMENTS	(2,130,823,667)	(2,218,347,209)	(87,523,542)
		NET FINANCING USES	6,277,346,734	6,545,024,393	267,677,659