

COUNTY OF SACRAMENTO
CALIFORNIA

For the Agenda of:
June 5, 2024
9:30 A.M.

To: Board of Supervisors

Through: David Villanueva, County Executive

From: Amanda Thomas, Chief Fiscal Officer
Office of Budget & Debt Management

Subject: Consideration, Possible Revision And Approval Of The
FY 2024-25 Recommended County Budget

District(s): All

RECOMMENDED ACTION

1. Adopt the attached resolution approving the FY 2024-25 Recommended Budget and providing guidance regarding possible revisions to that Budget for final adoption.
2. Direct the Department of Personnel Services to prepare an administrative SRA to reflect the positions approved in the FY 2024-25 Recommended Budget, including any deletion of positions and recognizing any class name changes approved by the Board but not yet reflected in the FY 2024-25 Summary of Positions.

BACKGROUND

In accordance with the provisions of the County Budget Act, the Board is being asked to consider, make any revisions desired, and approve the FY 2024-25 Recommended County Budget and to take certain necessary actions to implement the Recommended Budget. In addition, the Board is being asked to provide direction to the County Executive on possible revisions to the Recommended Budget to be considered at budget adoption hearings in September.

The County Budget Act requires that boards of supervisors in every county approve a Recommended Budget by June 30th for the fiscal year that begins on the upcoming July 1st. This Approved Recommended Budget provides appropriation (expenditure) authority from July 1st until the budget is adopted, which must occur no later than October 2nd.

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

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

The Recommended Budget is attached. Also attached is a resolution approving the Recommended Budget. As in prior years, this year's Recommended Budget also identifies certain Net County Cost-funded "growth" (new or enhanced programs funded with discretionary resources) that is a priority for funding, resources permitting, in the Revised Recommended Budget that will be considered by the Board in September. This growth is summarized in the following table:

FY 2024-25 Recommended Budget

GROWTH PRIORITIZED FOR INCLUSION IN REVISED RECOMMENDED BUDGET

Department/Budget Unit Description		Total Appropriations	Net County Cost	FTE
Animal Care Services	Reallocate 1.0 FTE Veterinarian to 1.0 FTE Chief of Shelter Medicine	\$ 16,709	\$ 16,709	0.0
Emergency Services	Emergency Operations Center one-time audio visual upgrades	500,000	500,000	0.0
Financing-Transfers/Reimbursement	One-time General Fund contribution to Roads Fund	20,000,000	20,000,000	0.0
Total General Fund - Net County Cost		\$20,516,709	\$20,516,709	0.0
Roads	Pavement maintenance and rehabilitation for County roads	20,000,000	-	0.0
Total Non-General Fund - Net County Cost		\$20,000,000	\$ -	0.0
TOTAL ALL FUNDS		\$40,516,709	\$20,516,709	0.0

If additional resources are available in the Revised Recommended Budget after funding changes in base budget requirements and County obligations, the County's Reserve Policy prioritizes funding General Reserves at 10% of discretionary revenues before funding the additional growth identified above.

FINANCIAL ANALYSIS

As proposed, the Recommended Budget is balanced. Approval of the Recommended Budget will provide appropriation authority for the first three months of Fiscal Year 2024-25.

Attachment(s):
 Resolution