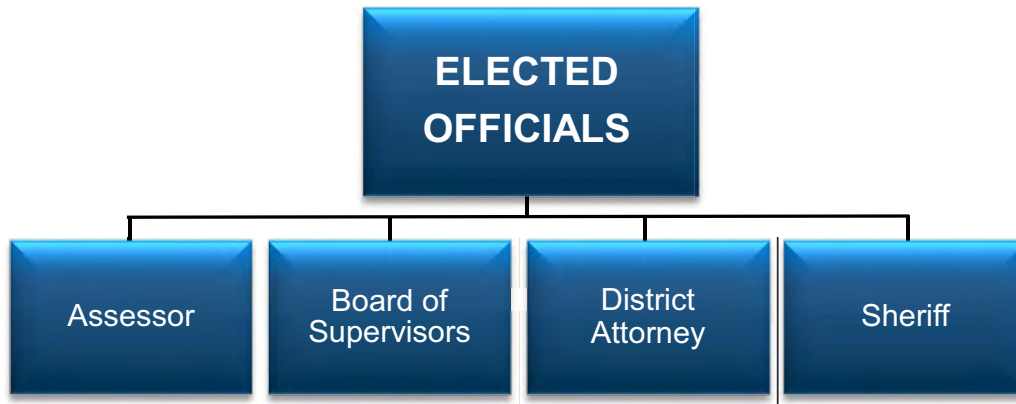


Table of Contents

Introduction		D-2
Assessor		D-4
Assessor	BU 3610000	D-4
Board of Supervisors		D-8
Board of Supervisors	BU 4050000	D-8
District Attorney		D-11
District Attorney	BU 5800000	D-11
District Attorney-Restricted Revenues	BU 5800001	D-25
Sheriff		D-33
Sheriff	BU 7400000	D-33
SSD Restricted Revenue	BU 7408000	D-53
SSD DOJ Asset Forfeiture	BU 7409000	D-69
Jail Industries	BU 7400001	D-71

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.

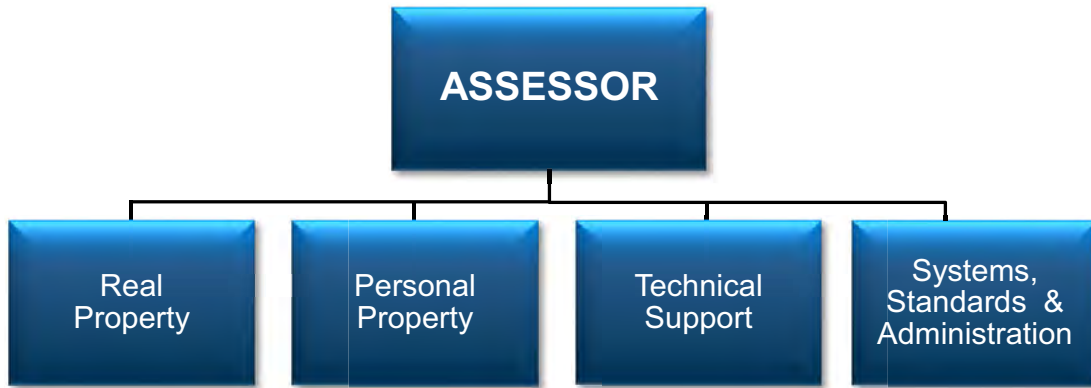
The **District Attorney**, Thien Ho, represents the people of Sacramento County in all criminal actions arising within the County. The District Attorney's ultimate responsibility includes the investigation, gathering of evidence, and preparation of cases with the active coordination of law enforcement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

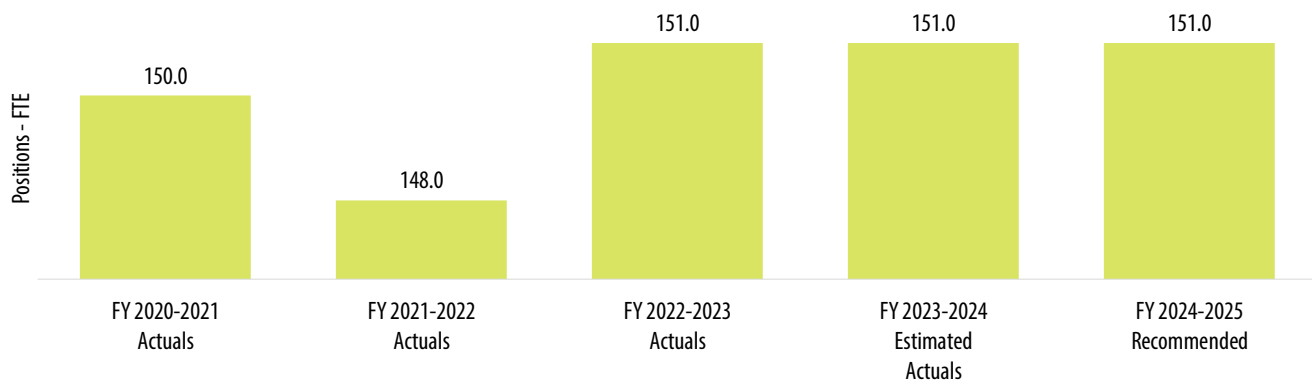
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	3610000	Assessor	\$26,447,189	\$23,323,143	\$13,731,019	151.0
001A	4050000	Board of Supervisors	\$5,684,931	\$5,684,931	\$5,684,931	24.0
001A	5800000	District Attorney	\$127,102,994	\$125,600,326	\$81,054,725	456.0
001A	7400000	Sheriff	\$698,285,093	\$681,348,041	\$367,036,072	2,197.0
General Fund Total			\$857,520,207	\$835,956,441	\$467,506,747	2,828.0
001P	7409000	SSD DOJ Asset Forfeiture	\$1,321,084	\$1,321,084	—	—
001R	5800001	District Attorney-Restricted Revenues	\$6,008,722	\$6,008,722	—	—
001S	7408000	SSD Restricted Revenue	\$18,002,384	\$18,002,384	—	—
054A	7400001	Jail Industries	\$286,952	\$286,952	—	—
Non-General Fund Total			\$25,619,142	\$25,619,142	—	—
Grand Total			\$883,139,349	\$861,575,583	\$467,506,747	2,828.0

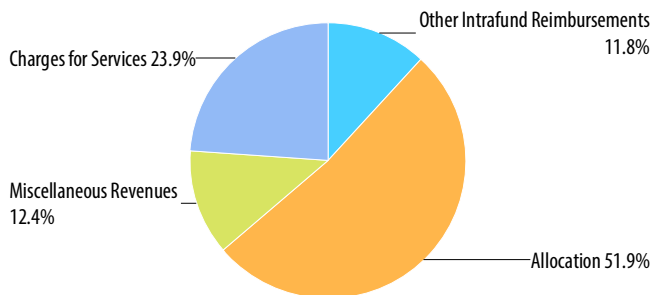
Assessor
Department Structure
Christina Wynn, Assessor



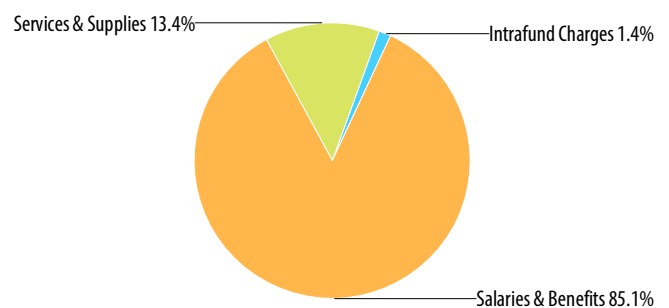
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



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

- Added an additional \$16 billion in assessed value to the annual assessment roll resulting in a record \$232 billion assessment roll comprised of 529,271 parcels.
- Processed over 216,000 property tax exemptions resulting in property tax savings of almost \$138 million for homeowners, disabled veterans, religious, welfare and non-profit organizations, hospitals, schools, libraries, museums and historical aircraft, cemeteries, and colleges.
- Responded to 63,057 direct requests for customer service assistance.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Real and Personal Property	\$23,125,263	\$25,745,455	\$26,447,189	\$701,734	2.7%
Gross Expenditures/Appropriations	\$23,125,263	\$25,745,455	\$26,447,189	\$701,734	2.7%
Total Intrafund Reimbursements	\$(2,834,107)	\$(3,113,748)	\$(3,124,046)	\$(10,298)	0.3%
Total Expenditures/Appropriations	\$20,291,155	\$22,631,707	\$23,323,143	\$691,436	3.1%
Revenue	\$11,142,814	\$10,491,816	\$9,592,124	\$(899,692)	(8.6)%
Total Revenue	\$11,142,814	\$10,491,816	\$9,592,124	\$(899,692)	(8.6)%
Net Cost	\$9,148,341	\$12,139,891	\$13,731,019	\$1,591,128	13.1%
Positions	151.0	151.0	151.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$20,686,008	\$21,733,080	\$22,514,101	\$781,021	3.6%
Services & Supplies	\$2,174,389	\$3,554,699	\$3,557,004	\$2,305	0.1%
Equipment	—	\$100,000	—	\$(100,000)	(100.0)%
Intrafund Charges	\$264,866	\$357,676	\$376,084	\$18,408	5.1%
Gross Expenditures	\$23,125,263	\$25,745,455	\$26,447,189	\$701,734	2.7%
Other Intrafund Reimbursements	\$(2,834,107)	\$(3,113,748)	\$(3,124,046)	\$(10,298)	0.3%
Total Intrafund Reimbursements	\$(2,834,107)	\$(3,113,748)	\$(3,124,046)	\$(10,298)	0.3%
Total Expenditures/Appropriations	\$20,291,155	\$22,631,707	\$23,323,143	\$691,436	3.1%
Intergovernmental Revenues	\$94,750	—	—	—	—%
Charges for Services	\$6,136,606	\$6,211,816	\$6,312,124	\$100,308	1.6%
Miscellaneous Revenues	\$4,911,458	\$4,280,000	\$3,280,000	\$(1,000,000)	(23.4)%
Revenue	\$11,142,814	\$10,491,816	\$9,592,124	\$(899,692)	(8.6)%
Total Revenue	\$11,142,814	\$10,491,816	\$9,592,124	\$(899,692)	(8.6)%
Net Cost	\$9,148,341	\$12,139,891	\$13,731,019	\$1,591,128	13.1%
Positions	151.0	151.0	151.0	—	—%

Summary of Changes

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

The change in total appropriations, including Intrafund reimbursements, is due to:

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs, including Pension Obligation Bond charges, Department of Technology (DTECH) labor and fee charges, wide area network charges, lease charges, liability insurance, and employment services charges.
- Increases in annual charges related to DTECH software license agreements, including Microsoft EA.
- Decreases in various subscriptions and employee related business, transportation, and training budgets to absorb allocated cost increases and align budgets closer to actuals.
- Decreases in outside professional services and various services and supplies budgets, including office equipment service and electronic maintenance supplies, to absorb allocated cost increases and align budgets closer to actuals.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Reductions in the Assessor’s share (5% allocation) of the supplemental property tax revenues for administration of supplemental tax assessments as market transactions are projected to slow down over previous years.
- Increases in the Senate Bill (SB) 2557 revenues as prior year expenditure reimbursements are estimated to come in higher than originally anticipated by the Department of Finance.

Summary of Recommended Reductions by Program

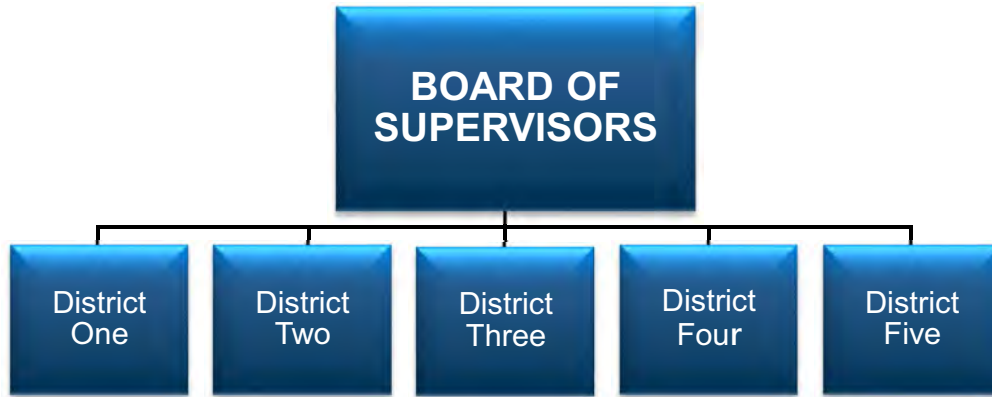
Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net County Cost	FTE
Real and Personal Property	(179,203)	—	—	(179,203)	—

Recommended Reduction Detail for the Program

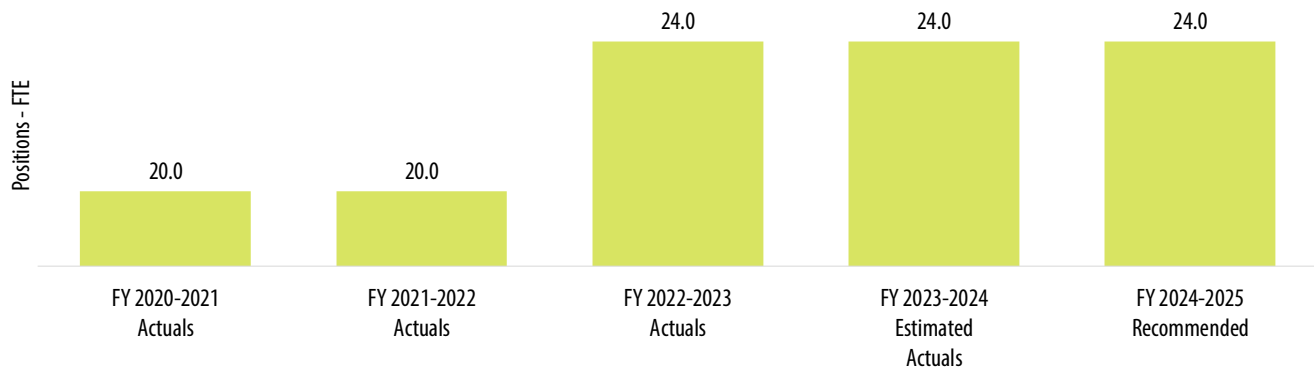
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net County Cost	FTE
ASR-Reduce Budget Expense	(179,203)	—	—	(179,203)	—

Reduce expenditures, to include reductions in extra help, overtime, business expenses, travel, education & training, ergonomic furniture, contracted services, and other miscellaneous services and supplies. These reductions may impact the Assessor’s operations with some bearing on revenue streams and may limit the resources that would be otherwise available to serve the residents of the County. The Assessor respectfully requests to maintain the current 151.0 FTE staffing level.

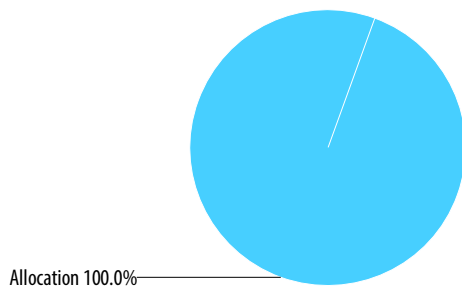
Board of Supervisors



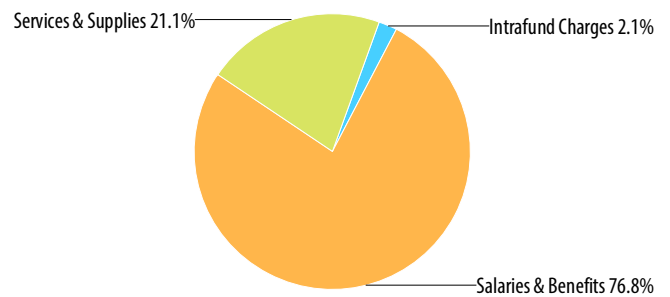
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Board of Supervisors	\$4,363,396	\$5,266,873	\$5,684,931	\$418,058	7.9%
Gross Expenditures/Appropriations	\$4,363,396	\$5,266,873	\$5,684,931	\$418,058	7.9%
Total Expenditures/Appropriations	\$4,363,396	\$5,266,873	\$5,684,931	\$418,058	7.9%
Revenue	\$14,533	—	—	—	—%
Total Interfund Reimbursements	\$1,843	\$44,750	—	\$(44,750)	(100.0)%
Total Revenue	\$16,376	\$44,750	—	\$(44,750)	(100.0)%
Net Cost	\$4,347,020	\$5,222,123	\$5,684,931	\$462,808	8.9%
Positions	24.0	24.0	24.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,498,545	\$4,137,591	\$4,365,977	\$228,386	5.5%
Services & Supplies	\$799,972	\$1,046,843	\$1,198,460	\$151,617	14.5%
Intrafund Charges	\$64,879	\$82,439	\$120,494	\$38,055	46.2%
Gross Expenditures	\$4,363,396	\$5,266,873	\$5,684,931	\$418,058	7.9%
Total Expenditures/Appropriations	\$4,363,396	\$5,266,873	\$5,684,931	\$418,058	7.9%
Intergovernmental Revenues	\$14,533	—	—	—	—%
Revenue	\$14,533	—	—	—	—%
Other Interfund Reimbursements	\$1,843	\$44,750	—	\$(44,750)	(100.0)%
Total Interfund Reimbursements	\$1,843	\$44,750	—	\$(44,750)	(100.0)%
Total Revenue	\$16,376	\$44,750	—	\$(44,750)	(100.0)%
Net Cost	\$4,347,020	\$5,222,123	\$5,684,931	\$462,808	8.9%
Positions	24.0	24.0	24.0	—	—%

Summary of Changes

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

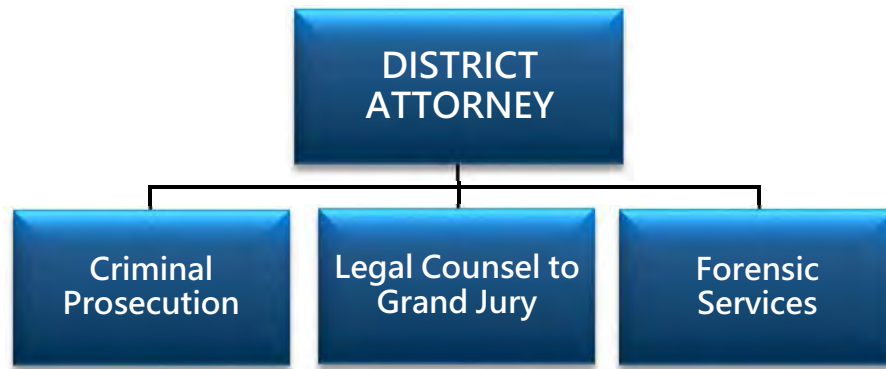
The change in total appropriations is due to:

- Increases in negotiated salary and benefits and Pension Obligation Bond costs.
- Decreased Transient Occupancy Tax-funded extra help expenditures.
- Increases in allocated costs for Personnel support services, primarily resulting from an increase in Liability Insurance costs.
- Increases in allocated facility costs. The Board of Supervisors has additional space and facility costs due to a Clerk of the Board move to a different floor.
- Increases in desktop support and Microsoft 365 software costs.
- Decreases in services and supply expenditures due to an effort to right-size the budget in line with recent actual expenditure levels.

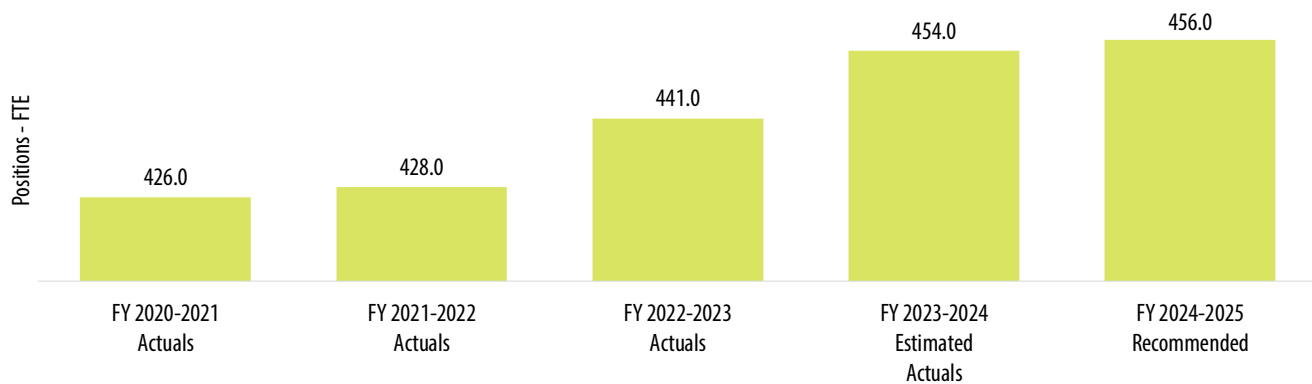
The change in total revenue, including interfund reimbursements, is due to:

- Removal of the transfer from District 1's Transient Occupancy Tax allocation (BU 4060000) for extra help.

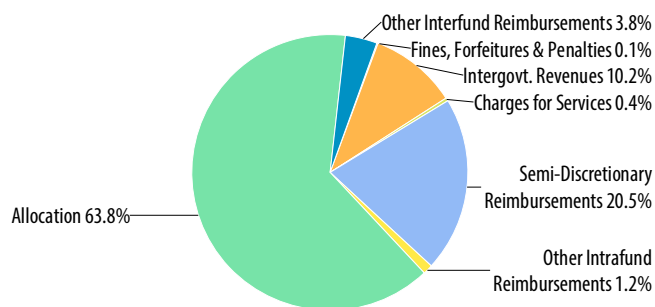
**District Attorney
Department Structure
Thien Ho, District Attorney**



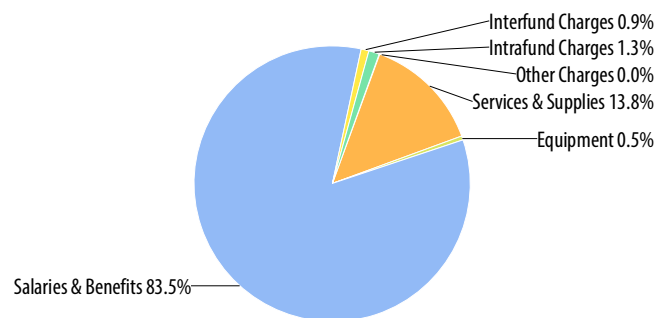
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



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, thus allowing for increased operational efficiency and ease of access to the new Superior Courthouse, which is scheduled for completion in late 2024.
- Improve and enhance operational capabilities through technological advances, including completing the implementation of the electronic discovery application the Department created, and updating the case management systems to specifically address juvenile cases, post-conviction proceedings, and race-blind charging.
- Work with criminal justice partners to create a regional, investigative-focused task force targeting fentanyl trafficked in Sacramento County that will increase collaboration and utilize resources to reduce the number of fentanyl-related deaths.

Accomplishments

- Worked with criminal justice partners and the social care network "findhelp" to create the "gethelpsac.org" website to connect victims and survivors of human trafficking and domestic violence to resources like housing, counseling, tattoo removal, and court information. The app does not track or keep information on its users but can report on how many individuals utilize its resources to better identify and hopefully decrease the number of trafficked persons and increase the number of survivors of domestic violence in Sacramento.
- Created the Organized Retail Theft (ORT) unit, which is staffed with one Deputy DA and one DA Investigator whose primary role is the investigation and prosecution of ORT crimes. The DA's ORT Team reached out to local law enforcement agencies (i.e., Sac Sheriff, Sac PD, Citrus Heights PD, Elk Grove PD, CHP, and Folsom PD) to form a local working group to work together and investigate and prosecute organized retail thefts in Sacramento County. The local working group regularly and continuously communicates and works jointly on ORT investigations. The DA's ORT Team is also a partner in the Sacramento CHP Task Force, which meets monthly with local agencies, out-of-county law enforcement and prosecutor agencies, and

retailers to discuss current trends in ORT in the region. This collaboration will provide more resources for the ORT Team to prosecute cases efficiently and effectively.

- Improved responsiveness to reports of suspected child abuse by facilitating the creation of the new Electric Suspected Child Abuse Reporting System (ESCARS), which has helped ensure that reports of child abuse are received timely. ESCARS provides a mechanism for law enforcement to improve tracking and accountability. Now, nearly all law enforcement agencies are receiving electronic suspected child abuse reporting forms. This has greatly improved the efficiency of notifying investigating agencies of new reports of abuse. In just the first six months, the Sheriff's Office received close to 3,600 suspected child abuse reporting forms. This higher-than-expected number highlights the need to have a tracking system to provide data to decision makers to ensure child abuse is investigated.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Administration and Support Services	\$18,517,344	\$15,836,130	\$15,030,098	\$(806,032)	(5.1)%
Civil Prosecution Programs	\$1,858,037	\$2,178,149	\$2,807,413	\$629,264	28.9%
Criminal Prosecution Programs	\$62,751,125	\$73,640,779	\$76,751,435	\$3,110,656	4.2%
Forensic Crime Lab	\$15,244,286	\$18,416,345	\$18,124,260	\$(292,085)	(1.6)%
Investigations Bureau	\$8,470,981	\$9,273,181	\$9,074,502	\$(198,679)	(2.1)%
Victim Witness Assistance Programs	\$4,880,017	\$5,972,903	\$5,315,286	\$(657,617)	(11.0)%
Gross Expenditures/Appropriations	\$111,721,791	\$125,317,487	\$127,102,994	\$1,785,507	1.4%
Total Intrafund Reimbursements	\$(1,861,990)	\$(2,239,971)	\$(1,502,668)	\$737,303	(32.9)%
Total Expenditures/Appropriations	\$109,859,800	\$123,077,516	\$125,600,326	\$2,522,810	2.0%
Revenue	\$10,821,898	\$13,238,290	\$13,664,322	\$426,032	3.2%
Total Interfund Reimbursements	\$27,957,142	\$28,917,552	\$30,881,279	\$1,963,727	6.8%
Total Revenue	\$38,779,039	\$42,155,842	\$44,545,601	\$2,389,759	5.7%
Net Cost	\$71,080,761	\$80,921,674	\$81,054,725	\$133,051	0.2%
Positions	441.0	452.0	456.0	4.0	0.9%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$93,000,006	\$103,410,345	\$106,153,701	\$2,743,356	2.7%
Services & Supplies	\$15,250,336	\$16,848,726	\$17,505,068	\$656,342	3.9%
Other Charges	\$5,000	\$55,825	\$45,825	\$(10,000)	(17.9)%
Equipment	\$762,897	\$1,658,200	\$650,200	\$(1,008,000)	(60.8)%
Interfund Charges	\$1,090,594	\$1,089,512	\$1,094,088	\$4,576	0.4%
Intrafund Charges	\$1,612,958	\$2,254,879	\$1,654,112	\$(600,767)	(26.6)%
Gross Expenditures	\$111,721,791	\$125,317,487	\$127,102,994	\$1,785,507	1.4%
Other Intrafund Reimbursements	\$(1,649,052)	\$(2,070,915)	\$(1,502,668)	\$568,247	(27.4)%
Intrafund Reimbursements within Department	\$(212,939)	\$(169,056)	—	\$169,056	(100.0)%
Total Intrafund Reimbursements	\$(1,861,990)	\$(2,239,971)	\$(1,502,668)	\$737,303	(32.9)%
Total Expenditures/Appropriations	\$109,859,800	\$123,077,516	\$125,600,326	\$2,522,810	2.0%
Fines, Forfeitures & Penalties	\$148,853	\$171,946	\$166,299	\$(5,647)	(3.3)%
Revenue from Use Of Money & Property	\$152,253	—	—	—	—%
Intergovernmental Revenues	\$10,068,846	\$12,715,081	\$13,001,252	\$286,171	2.3%
Charges for Services	\$461,484	\$351,263	\$496,771	\$145,508	41.4%
Miscellaneous Revenues	\$(60,788)	—	—	—	—%
Other Financing Sources	\$51,251	—	—	—	—%
Revenue	\$10,821,898	\$13,238,290	\$13,664,322	\$426,032	3.2%
Other Interfund Reimbursements	\$2,962,806	\$4,303,348	\$4,793,628	\$490,280	11.4%
Semi-Discretionary Reimbursements	\$24,994,336	\$24,614,204	\$26,087,651	\$1,473,447	6.0%
Total Interfund Reimbursements	\$27,957,142	\$28,917,552	\$30,881,279	\$1,963,727	6.8%
Total Revenue	\$38,779,039	\$42,155,842	\$44,545,601	\$2,389,759	5.7%
Net Cost	\$71,080,761	\$80,921,674	\$81,054,725	\$133,051	0.2%
Positions	441.0	452.0	456.0	4.0	0.9%

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit. Summaries of applicable position changes, growth, and reductions are provided in this section.

Position counts have increased 4.0 FTEs from the prior year Adopted Budget due to:

- 2.0 FTE mid-year increase.
- 3.0 FTE increase in recommended growth requests.

- 1.0 FTE decrease in recommended reductions.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Support Services	174,093	—	—	174,093	1.0
Criminal Prosecution Programs	208,077	—	200,912	7,165	1.0
Victim Witness Assistance Programs	140,673	—	—	140,673	1.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net County Cost	FTE
Victim Witness Assistance Programs	(140,673)	—	—	(140,673)	(1.0)

Administration and Support Services

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$10,967,984	\$9,160,231	\$8,269,245	\$(890,986)	(9.7)%
Services & Supplies	\$6,556,229	\$6,001,889	\$6,080,162	\$78,273	1.3%
Other Charges	\$5,000	\$10,000	—	\$(10,000)	(100.0)%
Equipment	\$18,774	—	—	—	—%
Intrafund Charges	\$969,355	\$664,010	\$680,691	\$16,681	2.5%
Gross Expenditures	\$18,517,344	\$15,836,130	\$15,030,098	\$(806,032)	(5.1)%
Other Intrafund Reimbursements	\$(691,309)	\$(1,276,931)	\$(714,066)	\$562,865	(44.1)%
Intrafund Reimbursements within Department	\$(212,939)	\$(169,056)	—	\$169,056	(100.0)%
Total Intrafund Reimbursements	\$(904,247)	\$(1,445,987)	\$(714,066)	\$731,921	(50.6)%
Total Expenditures/Appropriations	\$17,613,096	\$14,390,143	\$14,316,032	\$(74,111)	(0.5)%
Revenue from Use Of Money & Property	\$152,253	—	—	—	—%
Intergovernmental Revenues	\$179,040	\$200,000	\$25,000	\$(175,000)	(87.5)%
Charges for Services	\$106,177	—	\$99,438	\$99,438	—%
Other Financing Sources	\$0	—	—	—	—%
Revenue	\$437,470	\$200,000	\$124,438	\$(75,562)	(37.8)%
Other Interfund Reimbursements	\$5,000	\$10,000	\$10,129	\$129	1.3%
Semi-Discretionary Reimbursements	\$6,280,523	\$5,355,284	\$5,065,881	\$(289,403)	(5.4)%
Total Interfund Reimbursements	\$6,285,523	\$5,365,284	\$5,076,010	\$(289,274)	(5.4)%
Total Revenue	\$6,722,993	\$5,565,284	\$5,200,448	\$(364,836)	(6.6)%
Net Cost	\$10,890,103	\$8,824,859	\$9,115,584	\$290,725	3.3%
Positions	53.0	55.0	56.0	1.0	1.8%

Summary of Changes

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

The change in total appropriations, including intrafund reimbursements, is due to:

- Increases in negotiated salary and benefits costs, offset by the shift of staff to other programs as a result of Department needs.
- Increases in costs for training and mandated supplies and services.
- Decreases in contributions to community organizations.
- Increases in security services costs provided by the Sheriff's Office.
- Decreases in intrafund reimbursements for overhead transfers to cover de minimis, which is no longer a requirement for FY 2024-25.
- Decreases in grant match funding requirements.
- Recommended growth detailed later in this section.

The change in total revenue, including interfund reimbursements, is due to:

- Decreases in one-time prior year American Rescue Plan Act revenue and the reduction of extradition state reimbursements.
- An increase in charges for services provided to the Sacramento Regional Family Justice Center Foundation, which was not budgeted in the prior year.
- A decrease in semi-discretionary reimbursements from Proposition 172 public safety sales tax revenue.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DA - Add 1.0 FTE Supervising IT Analyst - Administration and Support Services					
	174,093	—	—	174,093	1.0
Add 1.0 FTE Supervising IT Analyst to supervise a team of two other security professionals and help guarantee the county's cybersecurity insurance coverage and to implement well-established and recognized security controls. This request will require Net County Cost.					

Civil Prosecution Programs

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,642,491	\$1,766,025	\$2,381,857	\$615,832	34.9%
Services & Supplies	\$211,285	\$395,883	\$404,037	\$8,154	2.1%
Intrafund Charges	\$4,261	\$16,241	\$21,519	\$5,278	32.5%
Gross Expenditures	\$1,858,037	\$2,178,149	\$2,807,413	\$629,264	28.9%
Total Expenditures/Appropriations	\$1,858,037	\$2,178,149	\$2,807,413	\$629,264	28.9%
Fines, Forfeitures & Penalties	\$122,630	\$150,000	\$150,000	—	—%
Intergovernmental Revenues	\$7,933	\$6,000	\$6,000	—	—%
Miscellaneous Revenues	\$5,709	—	—	—	—%
Revenue	\$136,271	\$156,000	\$156,000	—	—%
Other Interfund Reimbursements	\$1,403,535	\$2,031,830	\$2,651,413	\$619,583	30.5%
Total Interfund Reimbursements	\$1,403,535	\$2,031,830	\$2,651,413	\$619,583	30.5%
Total Revenue	\$1,539,806	\$2,187,830	\$2,807,413	\$619,583	28.3%
Net Cost	\$318,231	\$(9,681)	—	\$9,681	(100.0)%
Positions	7.5	7.5	8.0	0.5	6.7%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- A net increase in allocated costs.
- Increases in training costs.

The change in total revenue, including interfund reimbursements, is due to:

- An increase in semi-discretionary reimbursements from Proposition 172 public safety sales tax revenue.

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 and Court Review; Juvenile Division; Prison Crimes; Post-Conviction and Mental Litigation (Sexually Violent Predator (SVP)/Mentally Disordered Offender (MDO) and Penal Code 1368); Cold Case/Investigative Genetic Genealogy; Felony Prosecution; Alternative Courts; Mental Health; Consolidated Intake; and Legal Internship Program.

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$59,049,646	\$68,530,868	\$71,389,779	\$2,858,911	4.2%
Services & Supplies	\$3,631,425	\$4,528,463	\$4,701,709	\$173,246	3.8%
Intrafund Charges	\$70,055	\$581,448	\$659,947	\$78,499	13.5%
Gross Expenditures	\$62,751,125	\$73,640,779	\$76,751,435	\$3,110,656	4.2%
Other Intrafund Reimbursements	\$(530,646)	\$(664,368)	\$(657,368)	\$7,000	(1.1)%
Total Intrafund Reimbursements	\$(530,646)	\$(664,368)	\$(657,368)	\$7,000	(1.1)%
Total Expenditures/Appropriations	\$62,220,480	\$72,976,411	\$76,094,067	\$3,117,656	4.3%
Intergovernmental Revenues	\$4,745,399	\$6,287,381	\$7,459,258	\$1,171,877	18.6%
Charges for Services	\$305,965	\$321,263	\$357,588	\$36,325	11.3%
Other Financing Sources	\$0	—	—	—	—%
Revenue	\$5,051,364	\$6,608,644	\$7,816,846	\$1,208,202	18.3%
Other Interfund Reimbursements	\$1,554,271	\$2,261,518	\$2,132,086	\$(129,432)	(5.7)%
Semi-Discretionary Reimbursements	\$13,454,677	\$13,910,535	\$16,092,550	\$2,182,015	15.7%
Total Interfund Reimbursements	\$15,008,948	\$16,172,053	\$18,224,636	\$2,052,583	12.7%
Total Revenue	\$20,060,312	\$22,780,697	\$26,041,482	\$3,260,785	14.3%
Net Cost	\$42,160,167	\$50,195,714	\$50,052,585	\$(143,129)	(0.3)%
Positions	268.5	274.5	276.0	1.5	0.5%

Summary of Changes

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

The change in total appropriations, including intrafund reimbursements, is due to:

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs and mandated supplies and services.
- Recommended growth detailed later in this section.

The change in total revenue, including interfund reimbursements, is due to:

- Increases in local government and grant state funding.
- An increase in semi-discretionary reimbursements from Proposition 172 public safety sales tax revenue.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DA - Add 1.0 FTE Criminalist Lv 4 - Criminal Prosecution					
	200,912	—	200,912	—	1.0
Add 1.0 FTE Criminalist Lv 4 position for the Forensic Crime Lab due to an increase in drug testing requests mostly due to the fentanyl crisis. A new position would help the Drug Chemistry Unit analyze cases in a timelier manner, which would decrease the need for trial and case continuances. This request will be funded by PC 4750.					
DA - Reallocate 1.0 FTE Supervising Legal Secretary to 1.0 FTE ASO I - Criminal Prosecution					
	7,165	—	—	7,165	—
Reallocate 1.0 FTE Supervising Legal Secretary to 1.0 FTE Administrative Services Officer 1 in the Consolidated Intake Unit necessary to implement paperless filing systems required by new legislation mandating race blind charging and ensuring the continuance of exceptional work and communication that is expected by our criminal justice partners, continued streamlined procedures, and compliance with union guidelines. This request will require Net County Cost.					

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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$10,177,132	\$11,666,088	\$12,230,394	\$564,306	4.8%
Services & Supplies	\$3,222,357	\$3,907,263	\$4,037,197	\$129,934	3.3%
Equipment	\$744,122	\$1,658,200	\$650,200	\$(1,008,000)	(60.8)%
Interfund Charges	\$1,090,594	\$1,089,512	\$1,094,088	\$4,576	0.4%
Intrafund Charges	\$10,081	\$95,282	\$112,381	\$17,099	17.9%
Gross Expenditures	\$15,244,286	\$18,416,345	\$18,124,260	\$(292,085)	(1.6)%
Total Expenditures/Appropriations	\$15,244,286	\$18,416,345	\$18,124,260	\$(292,085)	(1.6)%
Fines, Forfeitures & Penalties	\$26,223	\$21,946	\$16,299	\$(5,647)	(25.7)%
Intergovernmental Revenues	\$1,287,636	\$2,537,849	\$2,131,126	\$(406,723)	(16.0)%
Charges for Services	\$49,342	\$30,000	\$39,745	\$9,745	32.5%
Other Financing Sources	\$51,250	—	—	—	—%
Revenue	\$1,414,451	\$2,589,795	\$2,187,170	\$(402,625)	(15.5)%
Semi-Discretionary Reimbursements	\$2,268,647	\$2,241,228	\$2,662,912	\$421,684	18.8%
Total Interfund Reimbursements	\$2,268,647	\$2,241,228	\$2,662,912	\$421,684	18.8%
Total Revenue	\$3,683,098	\$4,831,023	\$4,850,082	\$19,059	0.4%
Net Cost	\$11,561,189	\$13,585,322	\$13,274,178	\$(311,144)	(2.3)%
Positions	45.0	47.0	47.0	—	—%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs, mandated supplies and services, and allocated costs.
- A decrease in equipment costs resulting from one-time prior year purchases funded by grants.

The change in total revenue, including interfund reimbursements, is due to:

- Lower caseloads for state-funded programs and an increase in semi-discretionary reimbursements from Proposition 172 public safety sales tax revenue.

Investigations Bureau

Program Overview

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

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$7,450,648	\$8,156,422	\$7,654,235	\$(502,187)	(6.2)%
Services & Supplies	\$1,004,806	\$973,333	\$1,261,818	\$288,485	29.6%
Other Charges	—	\$45,825	\$45,825	—	—%
Intrafund Charges	\$15,527	\$97,601	\$112,624	\$15,023	15.4%
Gross Expenditures	\$8,470,981	\$9,273,181	\$9,074,502	\$(198,679)	(2.1)%
Other Intrafund Reimbursements	\$(124,355)	\$(129,616)	\$(131,234)	\$(1,618)	1.2%
Total Intrafund Reimbursements	\$(124,355)	\$(129,616)	\$(131,234)	\$(1,618)	1.2%
Total Expenditures/Appropriations	\$8,346,626	\$9,143,565	\$8,943,268	\$(200,297)	(2.2)%
Intergovernmental Revenues	\$942,131	—	—	—	—%
Revenue	\$942,131	—	—	—	—%
Semi-Discretionary Reimbursements	\$1,907,726	\$1,986,543	\$2,266,308	\$279,765	14.1%
Total Interfund Reimbursements	\$1,907,726	\$1,986,543	\$2,266,308	\$279,765	14.1%
Total Revenue	\$2,849,857	\$1,986,543	\$2,266,308	\$279,765	14.1%
Net Cost	\$5,496,769	\$7,157,022	\$6,676,960	\$(480,062)	(6.7)%
Positions	39.0	40.0	41.0	1.0	2.5%

Summary of Changes

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

The change in total appropriations, including intrafund reimbursements, is due to:

- Increases in negotiated salary and benefits costs, offset by a reduction in appropriations for pension obligation bonds.
- Increases in various allocated support services costs.

The change in total revenue, including interfund reimbursements, is due to:

- An increase in semi-discretionary reimbursements from Proposition 172 public safety sales tax revenue.

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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,712,104	\$4,130,711	\$4,228,191	\$97,480	2.4%
Services & Supplies	\$624,234	\$1,041,895	\$1,020,145	\$(21,750)	(2.1)%
Intrafund Charges	\$543,679	\$800,297	\$66,950	\$(733,347)	(91.6)%
Gross Expenditures	\$4,880,017	\$5,972,903	\$5,315,286	\$(657,617)	(11.0)%
Other Intrafund Reimbursements	\$(302,742)	—	—	—	—%
Total Intrafund Reimbursements	\$(302,742)	—	—	—	—%
Total Expenditures/Appropriations	\$4,577,275	\$5,972,903	\$5,315,286	\$(657,617)	(11.0)%
Intergovernmental Revenues	\$2,906,708	\$3,683,851	\$3,379,868	\$(303,983)	(8.3)%
Miscellaneous Revenues	\$(66,497)	—	—	—	—%
Revenue	\$2,840,211	\$3,683,851	\$3,379,868	\$(303,983)	(8.3)%
Semi-Discretionary Reimbursements	\$1,082,763	\$1,120,614	—	\$(1,120,614)	(100.0)%
Total Interfund Reimbursements	\$1,082,763	\$1,120,614	—	\$(1,120,614)	(100.0)%
Total Revenue	\$3,922,974	\$4,804,465	\$3,379,868	\$(1,424,597)	(29.7)%
Net Cost	\$654,301	\$1,168,438	\$1,935,418	\$766,980	65.6%
Positions	28.0	28.0	28.0	—	—%

Summary of Changes

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

The change in total appropriations, including intrafund reimbursements, is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in grant match funding requirements.
- Recommended growth and reductions detailed later in this section.

The change in total revenue, including interfund reimbursements, is due to:

- Decreases in state funding for the County Victim Service (XC) Program due to the elimination of Victim of Crimes Act (VOCA) grant funds.
- A decrease in semi-discretionary reimbursements from Proposition 172 public safety sales tax revenue.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DA - Restore 1.0 FTE Human Services Social Worker - Grant Funding Loss (HT) - Victim Witness Assistance					
	140,673	—	—	140,673	1.0

Restore funding for 1.0 FTE Human Services Social Worker - Grant Funding Loss. The Victim Witness Assistance Program (VWAP) has historically relied upon grant funds through the Victims of Crime Act (VOCA). These funds have recently been or have been slated to be cut by approximately \$60 million to this state. As a result, the Elder Abuse grant, which funded an advocate to specialize in those cases, has been dissolved entirely. Reduced funding also resulted in not being selected for a competitive grant application, which was granted for the past ten years, specific to an advocate for Human Trafficking. Without the funding for these victim advocate positions, timely and meaningful support to these particularly vulnerable victims, including attending court hearings and providing specialized services to these high-risk populations, will be significantly diminished. This will likely result in increased caseload pressures on existing staff and reduced quality of service for victims in need. The request will require Net County Cost.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net County Cost	FTE
DA - Delete 1.0 Human Services Social Worker - Victim Witness Assistance (Categorical)					
	(140,673)	—	—	(140,673)	(1.0)

Delete 1.0 FTE Human Services Social Worker due to loss of categorical funding. The Victim Witness Assistance Program (VWAP) has historically relied upon grant funds through the Victims of Crime Act (VOCA). These funds have recently been or have been slated to be cut by approximately \$60 million to this state. As a result, the Elder Abuse grant, which funded an advocate to specialize in those cases, has been dissolved entirely. Reduced funding also resulted in not being selected for a competitive grant application, which was granted for the past ten years, specific to an advocate for Human Trafficking. Without the funding for these victim advocate positions, timely and meaningful support to these particularly vulnerable victims, including attending court hearings and providing specialized services to these high-risk populations, will be significantly diminished. This will likely result in increased caseload pressures on existing staff and reduced quality of service for victims in need. The Department requested a General Fund back-fill for this categorical revenue loss, and a linked growth request is recommended for funding.

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 DA
- Consumer & Environmental Protection Division
- Fraud
- Public Safety Community Improvement
- Vehicle Theft DA

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Asset Forfeiture DA	\$451,992	\$1,466,998	\$903,711	\$(563,287)	(38.4)%
Consumer & Environmental Protection Div	\$951,542	\$2,008,212	\$2,259,440	\$251,228	12.5%
Fraud	\$886,086	\$3,740,125	\$1,974,364	\$(1,765,761)	(47.2)%
Public Safety Community Improvement	\$5,000	\$128	\$129	\$1	0.8%
Vehicle Theft DA	\$668,185	\$833,553	\$871,078	\$37,525	4.5%
Gross Expenditures/Appropriations	\$2,962,806	\$8,049,016	\$6,008,722	\$(2,040,294)	(25.3)%
Total Expenditures/Appropriations	\$2,962,806	\$8,049,016	\$6,008,722	\$(2,040,294)	(25.3)%
Total Financing Uses	\$2,962,806	\$8,049,016	\$6,008,722	\$(2,040,294)	(25.3)%
Revenue	\$3,357,357	\$2,571,158	\$3,950,259	\$1,379,101	53.6%
Total Revenue	\$3,357,357	\$2,571,158	\$3,950,259	\$1,379,101	53.6%
Total Use of Fund Balance	\$5,083,307	\$5,477,858	\$2,058,463	\$(3,419,395)	(62.4)%
Total Financing Sources	\$8,440,664	\$8,049,016	\$6,008,722	\$(2,040,294)	(25.3)%
Net Cost	\$(5,477,858)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$2,962,806	\$4,303,348	\$4,793,628	\$490,280	11.4%
Appropriation for Contingencies	—	\$3,745,668	\$1,215,094	\$(2,530,574)	(67.6)%
Gross Expenditures	\$2,962,806	\$8,049,016	\$6,008,722	\$(2,040,294)	(25.3)%
Total Expenditures/Appropriations	\$2,962,806	\$8,049,016	\$6,008,722	\$(2,040,294)	(25.3)%
Total Financing Uses	\$2,962,806	\$8,049,016	\$6,008,722	\$(2,040,294)	(25.3)%
Fines, Forfeitures & Penalties	\$1,780,044	\$1,110,274	\$2,435,052	\$1,324,778	119.3%
Revenue from Use Of Money & Property	\$168,758	—	\$3	\$3	—%
Intergovernmental Revenues	\$655,962	\$710,000	\$710,000	—	—%
Charges for Services	\$752,593	\$750,884	\$805,204	\$54,320	7.2%
Revenue	\$3,357,357	\$2,571,158	\$3,950,259	\$1,379,101	53.6%
Total Revenue	\$3,357,357	\$2,571,158	\$3,950,259	\$1,379,101	53.6%
Fund Balance	\$5,083,307	\$5,477,858	\$2,058,463	\$(3,419,395)	(62.4)%
Total Use of Fund Balance	\$5,083,307	\$5,477,858	\$2,058,463	\$(3,419,395)	(62.4)%
Total Financing Sources	\$8,440,664	\$8,049,016	\$6,008,722	\$(2,040,294)	(25.3)%
Net Cost	\$(5,477,858)	—	—	—	—%

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit.

Asset Forfeiture DA

Program Overview

The **Asset Forfeiture DA** program is comprised of restricted state and federal funding.

- The restricted state funding is used 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.
- The restricted federal funding is used 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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$451,992	\$513,980	\$539,633	\$25,653	5.0%
Appropriation for Contingencies	—	\$953,018	\$364,078	\$(588,940)	(61.8)%
Gross Expenditures	\$451,992	\$1,466,998	\$903,711	\$(563,287)	(38.4)%
Total Expenditures/Appropriations	\$451,992	\$1,466,998	\$903,711	\$(563,287)	(38.4)%
Total Financing Uses	\$451,992	\$1,466,998	\$903,711	\$(563,287)	(38.4)%
Fines, Forfeitures & Penalties	\$252,049	\$279,332	\$225,612	\$(53,720)	(19.2)%
Revenue from Use Of Money & Property	\$51,037	—	—	—	—%
Revenue	\$303,086	\$279,332	\$225,612	\$(53,720)	(19.2)%
Total Revenue	\$303,086	\$279,332	\$225,612	\$(53,720)	(19.2)%
Fund Balance	\$1,336,572	\$1,187,666	\$678,099	\$(509,567)	(42.9)%
Total Use of Fund Balance	\$1,336,572	\$1,187,666	\$678,099	\$(509,567)	(42.9)%
Total Financing Sources	\$1,639,658	\$1,466,998	\$903,711	\$(563,287)	(38.4)%
Net Cost	\$(1,187,666)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- Increases in funding transfers to the District Attorney operating budget (BU 5800000) for eligible expenditures.
- A decrease in contingencies for future program needs, resulting from a decrease in the estimated prior year available fund balance.

The change in total revenue is due to a decrease in state and federal asset forfeiture funding.

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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$951,542	\$1,527,850	\$2,121,780	\$593,930	38.9%
Appropriation for Contingencies	—	\$480,362	\$137,660	\$(342,702)	(71.3)%
Gross Expenditures	\$951,542	\$2,008,212	\$2,259,440	\$251,228	12.5%
Total Expenditures/Appropriations	\$951,542	\$2,008,212	\$2,259,440	\$251,228	12.5%
Total Financing Uses	\$951,542	\$2,008,212	\$2,259,440	\$251,228	12.5%
Fines, Forfeitures & Penalties	\$1,527,995	\$830,942	\$2,209,440	\$1,378,498	165.9%
Revenue from Use Of Money & Property	\$5,151	—	—	—	—%
Revenue	\$1,533,147	\$830,942	\$2,209,440	\$1,378,498	165.9%
Total Revenue	\$1,533,147	\$830,942	\$2,209,440	\$1,378,498	165.9%
Fund Balance	\$595,666	\$1,177,270	\$50,000	\$(1,127,270)	(95.8)%
Total Use of Fund Balance	\$595,666	\$1,177,270	\$50,000	\$(1,127,270)	(95.8)%
Total Financing Sources	\$2,128,813	\$2,008,212	\$2,259,440	\$251,228	12.5%
Net Cost	\$(1,177,270)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- Increases in funding transfers to the District Attorney operating budget (BU 5800000) for eligible expenditures.
- A decrease in contingencies for future program needs resulting from a decrease in estimated prior year available fund balance.

The change in total revenue is due to an anticipated increase in judgements and penalties related to consumer and environmental protection activities.

Fraud

Program Overview

The **Fraud** program includes restricted funding received from the California Department of Insurance and fees from the County Clerk/Recorder's Office to offset the expenditures, incurred in the District Attorney's (DA) operating budget, to handle the following types of fraud-related cases:

- Auto Insurance Fraud cases per California Insurance Code section 1872.8 and California Code of Regulations section 2698.67.
- Auto Insurance Fraud Urban cases per California Insurance Code section 1874.8 and California Code of Regulations section 2698.77.
- Real Estate Fraud cases per California Government Code section 27388.
- Workers Compensation Insurance Fraud per California Code of Regulations section 2698.59.

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$886,086	\$1,586,518	\$1,457,086	\$(129,432)	(8.2)%
Appropriation for Contingencies	—	\$2,153,607	\$517,278	\$(1,636,329)	(76.0)%
Gross Expenditures	\$886,086	\$3,740,125	\$1,974,364	\$(1,765,761)	(47.2)%
Total Expenditures/Appropriations	\$886,086	\$3,740,125	\$1,974,364	\$(1,765,761)	(47.2)%
Total Financing Uses	\$886,086	\$3,740,125	\$1,974,364	\$(1,765,761)	(47.2)%
Revenue from Use Of Money & Property	\$106,528	—	\$2	\$2	—%
Charges for Services	\$752,593	\$750,884	\$805,204	\$54,320	7.2%
Revenue	\$859,121	\$750,884	\$805,206	\$54,322	7.2%
Total Revenue	\$859,121	\$750,884	\$805,206	\$54,322	7.2%
Fund Balance	\$3,016,207	\$2,989,241	\$1,169,158	\$(1,820,083)	(60.9)%
Total Use of Fund Balance	\$3,016,207	\$2,989,241	\$1,169,158	\$(1,820,083)	(60.9)%
Total Financing Sources	\$3,875,328	\$3,740,125	\$1,974,364	\$(1,765,761)	(47.2)%
Net Cost	\$(2,989,242)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- Decreases in funding transfers to the District Attorney operating budget (BU 5800000) for eligible expenditures.
- A decrease in contingencies for future program needs, resulting from a decrease in the estimated prior year fund balance.

The change in total revenue is due to an estimated increase in restricted state funding for fraud cases.

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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$5,000	—	\$129	\$129	—%
Appropriation for Contingencies	—	\$128	—	\$(128)	(100.0)%
Gross Expenditures	\$5,000	\$128	\$129	\$1	0.8%
Total Expenditures/Appropriations	\$5,000	\$128	\$129	\$1	0.8%
Total Financing Uses	\$5,000	\$128	\$129	\$1	0.8%
Revenue from Use Of Money & Property	\$117	—	\$1	\$1	—%
Revenue	\$117	—	\$1	\$1	—%
Total Revenue	\$117	—	\$1	\$1	—%
Fund Balance	\$5,011	\$128	\$128	—	—%
Total Use of Fund Balance	\$5,011	\$128	\$128	—	—%
Total Financing Sources	\$5,128	\$128	\$129	\$1	0.8%
Net Cost	\$(128)	—	—	—	—%

Summary of Changes

Appropriations in this program are matched to available funding.

The change in total appropriations is due to an increase in transfers to the District Attorney operating budget (BU 5800000) resulting from an anticipated increase in prior year interest income.

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.

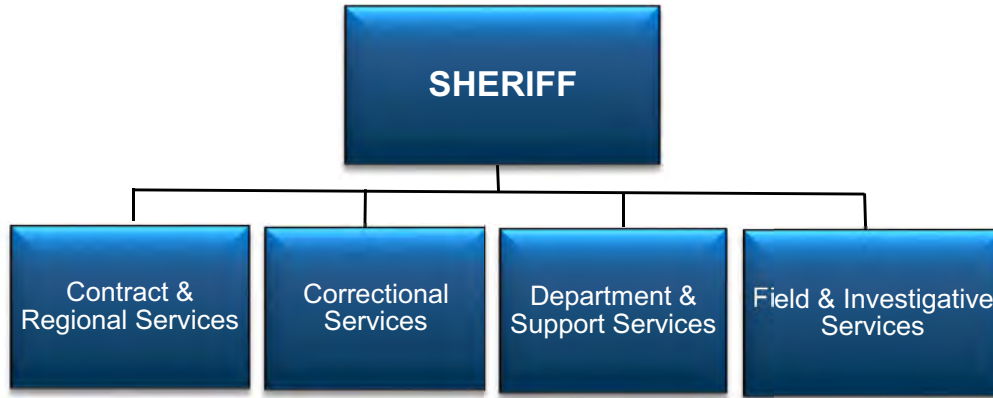
Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$668,185	\$675,000	\$675,000	—	—%
Appropriation for Contingencies	—	\$158,553	\$196,078	\$37,525	23.7%
Gross Expenditures	\$668,185	\$833,553	\$871,078	\$37,525	4.5%
Total Expenditures/Appropriations	\$668,185	\$833,553	\$871,078	\$37,525	4.5%
Total Financing Uses	\$668,185	\$833,553	\$871,078	\$37,525	4.5%
Revenue from Use Of Money & Property	\$5,924	—	—	—	—%
Intergovernmental Revenues	\$655,962	\$710,000	\$710,000	—	—%
Revenue	\$661,886	\$710,000	\$710,000	—	—%
Total Revenue	\$661,886	\$710,000	\$710,000	—	—%
Fund Balance	\$129,851	\$123,553	\$161,078	\$37,525	30.4%
Total Use of Fund Balance	\$129,851	\$123,553	\$161,078	\$37,525	30.4%
Total Financing Sources	\$791,737	\$833,553	\$871,078	\$37,525	4.5%
Net Cost	\$(123,552)	—	—	—	—%

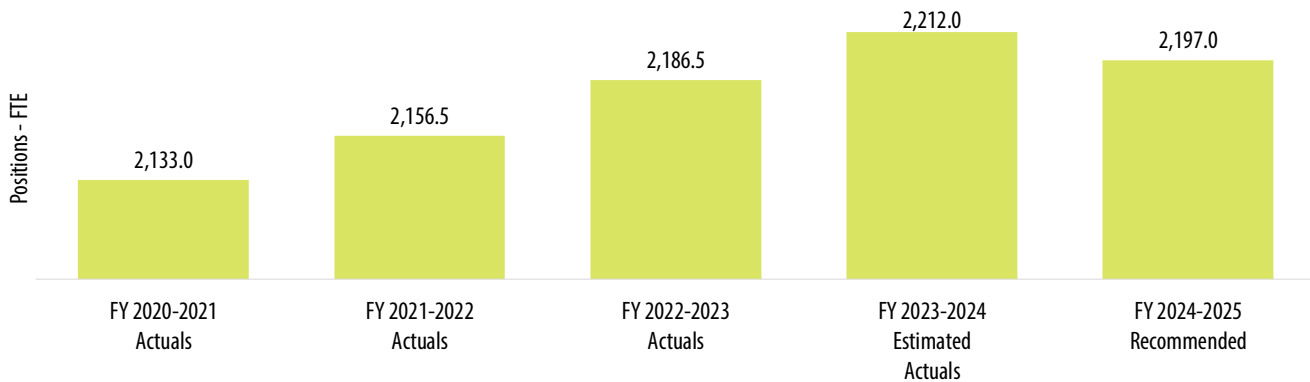
Summary of Changes

The change in total appropriations is due to an increase in contingencies, resulting from an increase in the estimated prior year fund balance.

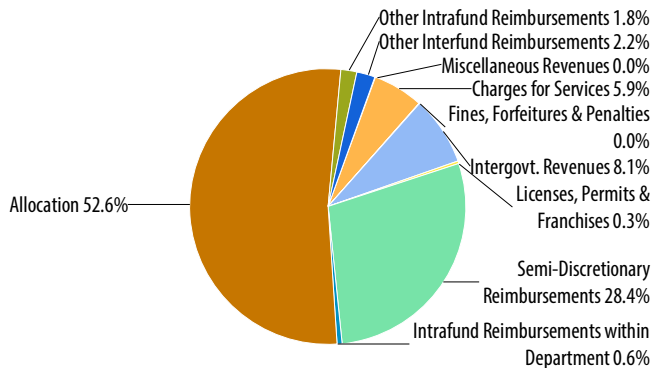
Sheriff
Department Structure
Jim Cooper, Sheriff



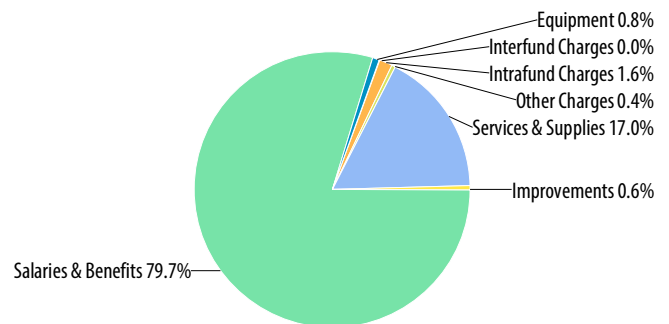
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Sheriff's** Office 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

- Full implementation of the new ATIMS booking forms for use by outside agencies to assist in reducing booking wait times.
- Communication Center Next Generation 911 upgrade; a digital internet protocol (IP) based system that will replace the analog 911 infrastructure.
- Staff full time recruiting personnel with the goal to reduce department vacancies.

Accomplishments

- Implemented a new patrol staffing model, enabling the Homeless Outreach Team to be fully staffed, which allowed research and implementation of innovative plans to address the homeless issues in the County including, data collection, offering of services, protection of vulnerable homeless populations, and enforcement of laws.
- Facilitated a new contract by creating a new safety model to provide improved security and screening for the Board of Supervisors and county employees located at 700 H Street.
- Strengthened the Department's business model and relationship with Adult Correctional Health, for a more cohesive and efficient workflow for the County's incarcerated population.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Contract & Regional Services	\$85,101,404	\$100,490,939	\$103,456,324	\$2,965,385	3.0%
Correctional Services	\$229,617,023	\$264,468,244	\$259,225,326	\$(5,242,918)	(2.0)%
Department and Support Services	\$99,990,311	\$86,167,995	\$95,135,659	\$8,967,664	10.4%
Field and Investigative Services	\$203,062,300	\$229,795,230	\$221,477,838	\$(8,317,392)	(3.6)%
Office of the Sheriff	\$12,962,516	\$15,989,234	\$18,989,946	\$3,000,712	18.8%
Gross Expenditures/Appropriations	\$630,733,554	\$696,911,642	\$698,285,093	\$1,373,451	0.2%
Total Intrafund Reimbursements	\$(13,285,454)	\$(19,215,657)	\$(16,937,052)	\$2,278,605	(11.9)%
Total Expenditures/Appropriations	\$617,448,099	\$677,695,985	\$681,348,041	\$3,652,056	0.5%
Revenue	\$85,809,984	\$105,237,559	\$100,403,963	\$(4,833,596)	(4.6)%
Total Interfund Reimbursements	\$229,065,005	\$212,851,990	\$213,908,006	\$1,056,016	0.5%
Total Revenue	\$314,874,989	\$318,089,549	\$314,311,969	\$(3,777,580)	(1.2)%
Net Cost	\$302,573,111	\$359,606,436	\$367,036,072	\$7,429,636	2.1%
Positions	2,186.5	2,196.0	2,197.0	1.0	0.0%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$518,053,917	\$552,087,299	\$556,417,614	\$4,330,315	0.8%
Services & Supplies	\$102,303,052	\$127,247,898	\$118,419,438	\$(8,828,460)	(6.9)%
Other Charges	\$1,046,349	\$1,554,113	\$2,794,800	\$1,240,687	79.8%
Improvements	—	\$3,250,000	\$3,900,000	\$650,000	20.0%
Equipment	\$675,379	\$2,144,471	\$5,636,570	\$3,492,099	162.8%
Interfund Charges	\$267,526	\$267,343	\$267,322	\$(21)	(0.0)%
Intrafund Charges	\$8,387,331	\$10,360,518	\$10,849,349	\$488,831	4.7%
Gross Expenditures	\$630,733,554	\$696,911,642	\$698,285,093	\$1,373,451	0.2%
Other Intrafund Reimbursements	\$(9,751,547)	\$(14,965,306)	\$(12,667,396)	\$2,297,910	(15.4)%
Intrafund Reimbursements within Department	\$(3,533,907)	\$(4,250,351)	\$(4,269,656)	\$(19,305)	0.5%
Total Intrafund Reimbursements	\$(13,285,454)	\$(19,215,657)	\$(16,937,052)	\$2,278,605	(11.9)%
Total Expenditures/Appropriations	\$617,448,099	\$677,695,985	\$681,348,041	\$3,652,056	0.5%
Licenses, Permits & Franchises	\$1,970,100	\$1,942,662	\$1,914,850	\$(27,812)	(1.4)%
Fines, Forfeitures & Penalties	\$612,989	\$316,650	\$322,171	\$5,521	1.7%
Intergovernmental Revenues	\$45,028,005	\$61,051,901	\$56,565,104	\$(4,486,797)	(7.3)%
Charges for Services	\$37,256,180	\$38,061,593	\$41,333,062	\$3,271,469	8.6%
Miscellaneous Revenues	\$923,003	\$3,864,753	\$268,776	\$(3,595,977)	(93.0)%
Other Financing Sources	\$19,706	—	—	—	—%
Revenue	\$85,809,984	\$105,237,559	\$100,403,963	\$(4,833,596)	(4.6)%
Other Interfund Reimbursements	\$8,572,934	\$10,739,224	\$15,455,906	\$4,716,682	43.9%
Semi-Discretionary Reimbursements	\$220,492,071	\$202,112,766	\$198,452,100	\$(3,660,666)	(1.8)%
Total Interfund Reimbursements	\$229,065,005	\$212,851,990	\$213,908,006	\$1,056,016	0.5%
Total Revenue	\$314,874,989	\$318,089,549	\$314,311,969	\$(3,777,580)	(1.2)%
Net Cost	\$302,573,111	\$359,606,436	\$367,036,072	\$7,429,636	2.1%
Positions	2,186.5	2,196.0	2,197.0	1.0	0.0%

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit. Summaries of applicable position changes and growth are provided in this section.

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

- 16.0 FTE net mid-year increase.

- 13.0 FTE recommended net Base decrease.
- 2.0 FTE net decrease in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Contract & Regional Services	(1,874)	—	76,114	(77,988)	(1.0)
Correctional Services	(77,988)	—	—	(77,988)	(1.0)
Department and Support Services	1,653,969	—	252,177	1,401,792	1.0
Field and Investigative Services	621,669	—	621,669	—	(1.0)
Office of the Sheriff	1,800,000	(75,282)	1,800,000	(75,282)	—

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 and threat assessment/management for county departments including, the Department of Human Assistance and its facilities, the District Attorney's Office, the Department of Child, Family and Adult Services, the Board of Supervisors, and employees at 700 H Street along with outside law enforcement for Regional Transit, SMUD, and Folsom Dam security for the Bureau of Reclamation, and the Sacramento Area Flood Control Administration. Parking 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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$76,680,653	\$89,327,810	\$92,248,972	\$2,921,162	3.3%
Services & Supplies	\$6,801,873	\$9,187,029	\$7,874,833	\$(1,312,196)	(14.3)%
Other Charges	—	\$165,462	\$1,334,958	\$1,169,496	706.8%
Equipment	\$49,025	\$94,348	\$13,000	\$(81,348)	(86.2)%
Intrafund Charges	\$1,569,853	\$1,716,290	\$1,984,561	\$268,271	15.6%
Gross Expenditures	\$85,101,404	\$100,490,939	\$103,456,324	\$2,965,385	3.0%
Other Intrafund Reimbursements	\$(8,052,749)	\$(12,816,730)	\$(9,582,535)	\$3,234,195	(25.2)%
Intrafund Reimbursements within Department	\$(597,553)	\$(572,000)	\$(589,160)	\$(17,160)	3.0%
Total Intrafund Reimbursements	\$(8,650,303)	\$(13,388,730)	\$(10,171,695)	\$3,217,035	(24.0)%
Total Expenditures/Appropriations	\$76,451,101	\$87,102,209	\$93,284,629	\$6,182,420	7.1%
Fines, Forfeitures & Penalties	\$611,209	\$315,000	\$319,921	\$4,921	1.6%
Intergovernmental Revenues	\$4,510,085	\$4,360,740	\$9,636,082	\$5,275,342	121.0%
Charges for Services	\$22,835,056	\$23,964,672	\$25,667,048	\$1,702,376	7.1%
Miscellaneous Revenues	\$18,431	—	—	—	—%
Revenue	\$27,974,781	\$28,640,412	\$35,623,051	\$6,982,639	24.4%
Semi-Discretionary Reimbursements	\$37,958,031	\$39,022,065	\$37,211,482	\$(1,810,583)	(4.6)%
Total Interfund Reimbursements	\$37,958,031	\$39,022,065	\$37,211,482	\$(1,810,583)	(4.6)%
Total Revenue	\$65,932,811	\$67,662,477	\$72,834,533	\$5,172,056	7.6%
Net Cost	\$10,518,289	\$19,439,732	\$20,450,096	\$1,010,364	5.2%
Positions	335.0	334.0	336.0	2.0	0.6%

Summary of Changes

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

The change in total appropriations, including intrafund reimbursements, is due to:

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs for liability insurance and workers compensation.
- Increases in security and screening services with the mid-year addition of 12.0 FTEs for the United States Army Corps of Engineers (USACE) related to the American River Watershed Folsom Dam Raise Project.
- Decreases in contract services and 1.0 FTE Sheriff Records Officer I from the discontinuation of the Red Light Photo Enforcement Program.

- Decreases of 10.0 FTE Security Officer, 1.0 FTE Sergeant, and 1.0 FTE Sheriff Records Officer I positions in security services for the Department of Child, Family, and Adult Services as a result of the modified Memorandum of Understanding.
- Recommended growth detailed later in this section.

The change in total revenue, including interfund reimbursements, is due to:

- Increases in revenues from the Sacramento Area Flood Control Agency to fund the security and screening services for the USACE.
- Decreases in Proposition 172 Public Safety Sales Tax allocation for existing programs and services.
- Recommended growth detailed later in this section.

Due to staff movement from one division to another throughout the year and the timing of filling vacancies, the position counts by program will fluctuate.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Airport Reallocate 1.0 FTE Sergeant to 1.0 FTE Captain - Contract & Regional Svcs					
	76,114	—	76,114	—	—
Reallocate 1.0 FTE Sheriff Sergeant to 1.0 FTE Sheriff Captain with 10% incentive for the SSO Airport Bureau Contract. The intent of these position changes is to prepare the bureau for additional Deputy Sheriff positions to be added over the following years, so that we have adequate management, supervision, and line-level personnel to meet the expectations for patrol and call-response from the airport. This request is contingent upon approval of a linked growth request in the Airport's budget (BU 3400000).					
SSO - Fiscal Position Reallocation - Dept & Support Svcs					
	(77,988)	—	—	(77,988)	(1.0)
Delete 2.0 FTE Sheriff Records Specialist Lv2 positions and add 1.0 FTE Sr. Accountant position in the Sheriff's Fiscal Unit for Grant, Contract, and Budget management. This request will appear in three programs due to the location of the positions: Contract & Regional, Correctional, and Department and Support Services.					

Correctional Services

Program Overview

The **Correctional Services** program includes two jail facilities 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 Department of Finance's Revenue Recovery unit and the Department of Child Support Services.

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$186,869,256	\$211,033,188	\$204,727,848	\$(6,305,340)	(3.0)%
Services & Supplies	\$39,858,922	\$46,803,086	\$47,458,310	\$655,224	1.4%
Other Charges	\$1,027,262	\$1,232,949	\$1,229,055	\$(3,894)	(0.3)%
Improvements	—	\$3,250,000	\$3,250,000	—	—%
Equipment	\$55,141	\$52,000	\$210,570	\$158,570	304.9%
Intrafund Charges	\$1,806,442	\$2,097,021	\$2,349,543	\$252,522	12.0%
Gross Expenditures	\$229,617,023	\$264,468,244	\$259,225,326	\$(5,242,918)	(2.0)%
Other Intrafund Reimbursements	\$(289,257)	\$(316,872)	\$(1,116,411)	\$(799,539)	252.3%
Intrafund Reimbursements within Department	\$(174,585)	\$(227,392)	\$(233,092)	\$(5,700)	2.5%
Total Intrafund Reimbursements	\$(463,842)	\$(544,264)	\$(1,349,503)	\$(805,239)	148.0%
Total Expenditures/Appropriations	\$229,153,181	\$263,923,980	\$257,875,823	\$(6,048,157)	(2.3)%
Intergovernmental Revenues	\$2,212,839	\$1,886,996	\$2,399,960	\$512,964	27.2%
Charges for Services	\$11,334,853	\$11,155,737	\$12,468,581	\$1,312,844	11.8%
Miscellaneous Revenues	\$95,169	\$3,660,353	\$22,276	\$(3,638,077)	(99.4)%
Revenue	\$13,642,860	\$16,703,086	\$14,890,817	\$(1,812,269)	(10.8)%
Other Interfund Reimbursements	\$1,427,275	\$160,000	\$155,000	\$(5,000)	(3.1)%
Semi-Discretionary Reimbursements	\$96,912,297	\$79,619,901	\$87,672,302	\$8,052,401	10.1%
Total Interfund Reimbursements	\$98,339,572	\$79,779,901	\$87,827,302	\$8,047,401	10.1%
Total Revenue	\$111,982,432	\$96,482,987	\$102,718,119	\$6,235,132	6.5%
Net Cost	\$117,170,749	\$167,440,993	\$155,157,704	\$(12,283,289)	(7.3)%
Positions	870.0	878.0	868.0	(10.0)	(1.1)%

Summary of Changes

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

The change in total appropriations, including intrafund reimbursements, is due to:

- Increases in negotiated salary and benefits costs offset by decreases in retirement costs and Pension Obligation Bonds and the shift of extra help from this program to the Department and Support Services program.
- Recommended growth detailed later in this section.

The change in total revenue, including interfund reimbursements, is due to:

- An increase in Proposition 172 Public Safety Sales Tax allocation for existing programs and services.
- Increases in federal grants and jail booking fees offset by decreases in other miscellaneous revenues.

Due to staff movement from one division to another throughout the year and the timing of filling vacancies, the position counts by program will fluctuate.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Fiscal Position Reallocation - Dept & Support Svcs					
	(77,988)	—	—	(77,988)	(1.0)

Delete 2.0 FTE Sheriff Records Specialist Lv2 positions and add 1.0 FTE Sr. Accountant position in the Sheriff's Fiscal Unit for Grant, Contract, and Budget management. This request will appear in three programs due to the location of the positions: Contract & Regional, Correctional, and Department and Support 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 Field Support Division also provides support to all technology applications and radio systems in the Department. The Professional Standards Bureau includes Internal Affairs, Employee Relations, and Legal Affairs. The Training and Education Division is responsible for providing Department in-service training, operation of the Basic Recruit Training Academy, Firearms Training at the Sheriff's Range, Pre-employment, and Department Recruiting. Volunteer Services and Reserve Forces are also part of this service area.

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$72,002,008	\$56,509,272	\$62,435,800	\$5,926,528	10.5%
Services & Supplies	\$26,353,211	\$26,957,470	\$27,853,443	\$895,973	3.3%
Other Charges	—	—	\$94,628	\$94,628	—%
Improvements	—	—	\$650,000	\$650,000	—%
Equipment	\$225,683	\$742,652	\$2,302,000	\$1,559,348	210.0%
Intrafund Charges	\$1,409,410	\$1,958,601	\$1,799,788	\$(158,813)	(8.1)%
Gross Expenditures	\$99,990,311	\$86,167,995	\$95,135,659	\$8,967,664	10.4%
Other Intrafund Reimbursements	\$(963,058)	\$(999,240)	\$(1,067,698)	\$(68,458)	6.9%
Intrafund Reimbursements within Department	\$(2,426,051)	\$(3,088,405)	\$(3,085,124)	\$3,281	(0.1)%
Total Intrafund Reimbursements	\$(3,389,109)	\$(4,087,645)	\$(4,152,822)	\$(65,177)	1.6%
Total Expenditures/Appropriations	\$96,601,202	\$82,080,350	\$90,982,837	\$8,902,487	10.8%
Licenses, Permits & Franchises	\$1,173,802	\$1,391,462	\$1,244,700	\$(146,762)	(10.5)%
Fines, Forfeitures & Penalties	\$50	—	—	—	—%
Intergovernmental Revenues	\$895,085	\$402,900	\$457,209	\$54,309	13.5%
Charges for Services	\$704,103	\$587,844	\$722,414	\$134,570	22.9%
Miscellaneous Revenues	\$41,396	\$4,400	\$6,300	\$1,900	43.2%
Other Financing Sources	\$0	—	—	—	—%
Revenue	\$2,814,436	\$2,386,606	\$2,430,623	\$44,017	1.8%
Other Interfund Reimbursements	\$3,143,615	\$4,615,761	\$8,037,274	\$3,421,513	74.1%
Semi-Discretionary Reimbursements	\$35,619,763	\$31,082,302	\$24,434,269	\$(6,648,033)	(21.4)%
Total Interfund Reimbursements	\$38,763,378	\$35,698,063	\$32,471,543	\$(3,226,520)	(9.0)%
Total Revenue	\$41,577,814	\$38,084,669	\$34,902,166	\$(3,182,503)	(8.4)%
Net Cost	\$55,023,388	\$43,995,681	\$56,080,671	\$12,084,990	27.5%
Positions	316.0	315.0	304.0	(11.0)	(3.5)%

Summary of Changes

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

The change in total appropriations, including intrafund reimbursements, is due to:

- Increases in negotiated salary and benefits costs and a one-time reduction to salary savings to offset additional grant funded reimbursement from the Correctional Health Services Budget Unit for the Early Access and Stabilization Services program.
- Increases in allocated costs for liability insurance and workers compensation.

- Increases in fixed assets as a result of replacement costs and re-budgeting of prior year requests that are not anticipated to be completed by fiscal year end.
- The shift of extra help from the Correctional Services program to this program.
- Recommended growth detailed later in this section.

The change in total revenue, including interfund reimbursements, is due to:

- An increase in fingerprinting revenue, advancement grant, and training fees transfers from the Sheriff Restricted Revenue budget (BU 7408000) to fund eligible expenditures.
- A decrease in Proposition 172 Public Safety Sales Tax allocation for existing programs and services.
- Recommended growth detailed later in this section.

Due to staff movement from one division to another throughout the year and the timing of filling vacancies, the position counts by program will fluctuate.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Add 1.0 FTE IT Infrastructure Analyst Lv 2 Cal-ID - Dept & Support Svcs	252,177	—	252,177	—	1.0
Add 1.0 IT Infrastructure Analyst Lv2 and one class 131 vehicle/truck; funded by the Cal-ID unit. We are about to expand the operations of the unit to include facial recognition, and supporting the capture and searching of a new mode of biometric, the iris. These expanded offerings will require an additional support technician to keep the unit operating at the high level expected by the region and the RAN Board. If we are not able to create and fill this position, the Cal-ID unit will suffer and will not be able to deliver these new technologies to the region, reflecting poorly on the unit and Sheriff's Office. This request is linked to a growth request in the Sheriff Restricted Revenues budget (BU 7408000).					
SSO - Body Worn Camera - Pro licenses and Connectivity - Dept & Support Svcs	400,000	—	—	400,000	—
Funding to cover the cost of any additional cameras that the Sheriff's Office (SSO) will need as vacancies are filled for the remainder of the Axon contract. This amount will allow the SSO to have full funding for the expenditures associated with the Body Worn Camera Project with enough licenses and cameras. This amount does not include any growth beyond the current contract with Axon through 2025.					
SSO - Fiscal Position Reallocation - Dept & Support Svcs	132,711	—	—	132,711	1.0
Delete 2.0 FTE Sheriff Records Specialist Lv2 positions and add 1.0 FTE Sr. Accountant position in the Sheriff's Fiscal Unit for Grant, Contract, and Budget management. This request will appear in three programs due to the location of the positions: Contract & Regional, Correctional, and Department and Support Services.					
SSO - Microsoft Enterprise Agreement - Dept & Support Svcs	850,000	—	—	850,000	—
Microsoft Enterprise Agreement cost increase. The existing contract has ended in September 2023 requiring a new contract which comes with significant cost increases. The Microsoft Enterprise Agreement will enable our continued use of SQL, Exchange, SCCM, Windows OS, and Office Products.					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Property Warehouse Refrigerated Conex Box Storage - Dept & Support Svcs					
	80,000	—	—	80,000	—
Purchase two refrigerated Conex boxes to store evidence that is mandated to be kept in a cold environment. The Sacramento Property Warehouse is in a leased building with four main rooms used to store guns, narcotics, general evidence, and frozen items. Each room is full of property, leaving no space to house items meant to be kept cold but not frozen. Some evidence, such as liquid blood, swabs with biological material, and liquid DNA extracts, require refrigeration, per the National Institute of Justice (NIJ). These items must be maintained at lower temperatures to ensure their integrity.					
SSO - Reallocation Training Division - Dept & Support Svcs					
	(60,919)	—	—	(60,919)	(1.0)
Reallocate the following positions in the Training Division: 2.0 FTE Sr. Office Assistant (SOA) positions to 2.0 FTE Sheriff Records Officer (SRO) I positions, 1.0 FTE SROII position to 1.0 FTE SROIII position, 1.0 FTE SROI position to 1.0 FTE SROII position. Delete 1.0 FTE Accounting Technician position. The restructuring of these positions aims to reduce attrition, alleviate operational delays, enhance efficiency, retain existing employees, and prevent individuals from working out of their assigned job classes, all while providing a cost savings.					

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, gang suppression unit, 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. This service area also is in charge of our Special Enforcement Detail and the Explosive Ordinance Disposal Unit.

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$171,419,212	\$182,601,235	\$183,314,925	\$713,690	0.4%
Services & Supplies	\$27,450,432	\$41,032,886	\$31,848,753	\$(9,184,133)	(22.4)%
Other Charges	—	\$94,628	\$75,085	\$(19,543)	(20.7)%
Equipment	\$345,530	\$1,255,471	\$1,311,000	\$55,529	4.4%
Interfund Charges	\$267,526	\$267,343	\$267,322	\$(21)	(0.0)%
Intrafund Charges	\$3,579,600	\$4,543,667	\$4,660,753	\$117,086	2.6%
Gross Expenditures	\$203,062,300	\$229,795,230	\$221,477,838	\$(8,317,392)	(3.6)%
Other Intrafund Reimbursements	\$(126,997)	\$(486,878)	\$(473,673)	\$13,205	(2.7)%
Intrafund Reimbursements within Department	\$(335,717)	\$(362,554)	\$(362,280)	\$274	(0.1)%
Total Intrafund Reimbursements	\$(462,714)	\$(849,432)	\$(835,953)	\$13,479	(1.6)%
Total Expenditures/Appropriations	\$202,599,585	\$228,945,798	\$220,641,885	\$(8,303,913)	(3.6)%
Fines, Forfeitures & Penalties	\$1,730	\$1,650	\$2,250	\$600	36.4%
Intergovernmental Revenues	\$37,140,164	\$54,077,959	\$43,496,235	\$(10,581,724)	(19.6)%
Charges for Services	\$2,201,563	\$2,003,800	\$2,005,000	\$1,200	0.1%
Miscellaneous Revenues	\$745,319	\$200,000	\$240,000	\$40,000	20.0%
Other Financing Sources	\$19,706	—	—	—	—%
Revenue	\$40,108,482	\$56,283,409	\$45,743,485	\$(10,539,924)	(18.7)%
Other Interfund Reimbursements	\$3,446,157	\$4,082,758	\$3,582,922	\$(499,836)	(12.2)%
Semi-Discretionary Reimbursements	\$47,067,161	\$49,012,132	\$46,264,226	\$(2,747,906)	(5.6)%
Total Interfund Reimbursements	\$50,513,318	\$53,094,890	\$49,847,148	\$(3,247,742)	(6.1)%
Total Revenue	\$90,621,801	\$109,378,299	\$95,590,633	\$(13,787,666)	(12.6)%
Net Cost	\$111,977,785	\$119,567,499	\$125,051,252	\$5,483,753	4.6%
Positions	631.5	634.0	639.0	5.0	0.8%

Summary of Changes

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

The change in total appropriations, including intrafund reimbursements, is due to:

- Increases in negotiated salary and benefits costs.
- Decreases 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 change in total revenue, including interfund reimbursements, is due to:

- Decreases in HIDTA and Homeland Security grant revenues.
- A decrease in vehicle theft fees and asset forfeiture transfers from the Sheriff Restricted Revenue budget (BU 7408000) for eligible expenditures.
- A decrease in Proposition 172 Public Safety Sales Tax allocation for existing programs and services.
- Recommended growth detailed in this section.

Due to staff movement from one division to another throughout the year and the timing of filling vacancies, the position counts by program will fluctuate.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Add two Class 101 Motorcycles for RCPD - Field & Investigative Svcs					
	118,985	—	118,985	—	—
Add two class 101 Motorcycles to RCPD Fleet for positions that were approved in FY 2023-24. This is funded by revenue from the City of Rancho Cordova.					
SSO - Equipment for Sheriff's Office Mobile Command Vehicle - Field & Investigative Svcs					
	200,000	—	200,000	—	—
Equipment for mobile command vehicle to support the management of incidents and planned events by providing interior and/or exterior work spaces and command and control capabilities to the incident commander on-scene or at remote locations. This request is linked to a growth request in the Sheriff Restricted Revenues budget (BU 7408000).					
SSO - ICAC Computer Forensic Vehicle - Field & Investigative Svcs					
	270,000	—	270,000	—	—
To purchase a fully purposed built cargo van up-fitted with necessary computer forensic equipment to support on scene computer forensics and evidence collection. This request is funded by a grant from the State Internet Crimes Against Children (ICAC) Program.					
SSO - Reallocation Central Division - Field & Investigative Svcs					
	—	—	—	—	(1.0)
Reallocate 1.0 FTE Sr. Office Assistant to 1.0 FTE Sheriff Records Officer I for an administrative / travel coordinator, and delete 1.0 FTE Sheriff Community Services Officer I. Creating an SRO1 position will allow the Department to create an Administrative Coordinator position who can act as a Division Secretary, Training Coordinator (SRO1 job), and backup Service Center Manager (SRO1 job). Combining these jobs will create a more equitable share of the workload for current staff. Specifically, moving Training Coordinator duties to this position will significantly improve workflow and ensure Central Division remains in compliance with POST standards and guidelines as well as California law. Combining these positions will create a cost savings of approximately \$60,000. The savings will be reallocated to "Extra Help" allowing Central Division to hire additional Retired Annuitants to perform patrols in the southern portion of the county.					
SSO - Reallocation IMPACT Bureau - Field & Investigative Svcs					
	32,684	—	32,684	—	—
Reallocate 1.0 FTE Sr. Office Assistant to 1.0 FTE Sheriff Records Officer I (SRO I) to handle travel related to Central Valley California High Intensity Drug Trafficking Area (CVC HIDTA) and other responsibilities such as purchasing requests. The increase in cost will be covered with HIDTA grant funding.					

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. The Office of the Assistant Sheriff has specialized units responsible for Employee Relations and Health and Wellness, Lexipol Policy, Officer Involved Shootings and use of Force, Recruiting, and Worker's Compensation Oversight, including constant review of personnel accommodations and restrictions for requested approval. Additionally, there are a number of grants and funding within the Homeland Security, Centralized Investigations and Narcotics Divisions requiring oversight and reporting.

Program Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$11,082,788	\$12,615,794	\$13,690,069	\$1,074,275	8.5%
Services & Supplies	\$1,838,615	\$3,267,427	\$3,384,099	\$116,672	3.6%
Other Charges	\$19,087	\$61,074	\$61,074	—	—%
Equipment	—	—	\$1,800,000	\$1,800,000	—%
Intrafund Charges	\$22,027	\$44,939	\$54,704	\$9,765	21.7%
Gross Expenditures	\$12,962,516	\$15,989,234	\$18,989,946	\$3,000,712	18.8%
Other Intrafund Reimbursements	\$(319,486)	\$(345,586)	\$(427,079)	\$(81,493)	23.6%
Total Intrafund Reimbursements	\$(319,486)	\$(345,586)	\$(427,079)	\$(81,493)	23.6%
Total Expenditures/Appropriations	\$12,643,031	\$15,643,648	\$18,562,867	\$2,919,219	18.7%
Licenses, Permits & Franchises	\$796,298	\$551,200	\$670,150	\$118,950	21.6%
Intergovernmental Revenues	\$269,832	\$323,306	\$575,618	\$252,312	78.0%
Charges for Services	\$180,606	\$349,540	\$470,019	\$120,479	34.5%
Miscellaneous Revenues	\$22,688	—	\$200	\$200	—%
Revenue	\$1,269,424	\$1,224,046	\$1,715,987	\$491,941	40.2%
Other Interfund Reimbursements	\$555,887	\$1,880,705	\$3,680,710	\$1,800,005	95.7%
Semi-Discretionary Reimbursements	\$2,934,820	\$3,376,366	\$2,869,821	\$(506,545)	(15.0)%
Total Interfund Reimbursements	\$3,490,707	\$5,257,071	\$6,550,531	\$1,293,460	24.6%
Total Revenue	\$4,760,131	\$6,481,117	\$8,266,518	\$1,785,401	27.5%
Net Cost	\$7,882,900	\$9,162,531	\$10,296,349	\$1,133,818	12.4%
Positions	34.0	35.0	50.0	15.0	42.9%

Summary of Changes

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

The change in total appropriations, including intrafund reimbursements, is due to:

- Increases in negotiated salary and benefits costs.
- Increases in workers compensation and vehicle rental and fuel usage.
- Recommended growth detailed later in this section.

The change in total revenue, including interfund reimbursements, is due to:

- Increases in permit fees and grant funds.
- A decrease in Proposition 172 Public Safety Sales Tax allocation for existing programs and services.
- Recommended growth detailed later in this section.

Due to staff movement from one division to another throughout the year and the timing of filling vacancies, the position counts by program will fluctuate.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Business Licensing Add'l On-Call Hours - Office of the Sheriff					
	—	(75,282)	—	(75,282)	—
Add reimbursement for 940 on-call hours for enforcement of Special Business Licenses. This request is contingent upon approval of a linked growth request in the Department of Finance budget (BU 3230000).					
SSO - Sheriff's Office Mobile Command Vehicle - Office of the Sheriff					
	1,800,000	—	1,800,000	—	—
Purchase of a mobile command vehicle to support the management of incidents and planned events by providing interior and/or exterior work spaces and command and control capabilities to the incident commander on-scene or at remote locations. This request is contingent upon approval of a linked request in the Sheriff Restricted Revenues budget (BU 7408000).					

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
- Central Valley Information Sharing System
- CFD Fees
- Civil Process (Tucker) Fees
- Crime Prevention
- Training Fees
- Vehicle Theft
- Work Release

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Advancement Grant	\$1,596,480	\$1,479,606	\$1,450,000	\$(29,606)	(2.0)%
Asset Forfeiture	\$610,278	\$2,047,571	\$898,786	\$(1,148,785)	(56.1)%
Cal-ID	\$1,439,266	\$5,507,786	\$4,295,626	\$(1,212,160)	(22.0)%
Central Valley Information Sharing System	\$221,438	\$238,838	\$331,128	\$92,290	38.6%
CFD Fees	\$1,800,000	\$2,424,906	\$2,513,906	\$89,000	3.7%
Civil Process (Tucker) Fees	\$555,887	\$5,396,557	\$4,690,906	\$(705,651)	(13.1)%
Crime Prevention	—	\$482	\$482	—	—%
Training Fees	\$1,482,911	\$3,418,951	\$3,066,000	\$(352,951)	(10.3)%
Vehicle Theft	\$726,033	\$703,155	\$600,550	\$(102,605)	(14.6)%
Work Release	\$140,640	\$288,420	\$155,000	\$(133,420)	(46.3)%
Gross Expenditures/Appropriations	\$8,572,934	\$21,506,272	\$18,002,384	\$(3,503,888)	(16.3)%
Total Expenditures/Appropriations	\$8,572,934	\$21,506,272	\$18,002,384	\$(3,503,888)	(16.3)%
Provision for Reserves	\$7,126,510	—	—	—	—%
Total Financing Uses	\$15,699,444	\$21,506,272	\$18,002,384	\$(3,503,888)	(16.3)%
Revenue	\$9,834,984	\$7,152,934	\$7,124,456	\$(28,478)	(0.4)%
Total Revenue	\$9,834,984	\$7,152,934	\$7,124,456	\$(28,478)	(0.4)%
Total Use of Fund Balance	\$11,603,355	\$14,353,338	\$10,877,928	\$(3,475,410)	(24.2)%
Total Financing Sources	\$21,438,339	\$21,506,272	\$18,002,384	\$(3,503,888)	(16.3)%
Net Cost	\$(5,738,895)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$8,572,934	\$10,739,224	\$15,455,906	\$4,716,682	43.9%
Appropriation for Contingencies	—	\$10,767,048	\$2,546,478	\$(8,220,570)	(76.3)%
Gross Expenditures	\$8,572,934	\$21,506,272	\$18,002,384	\$(3,503,888)	(16.3)%
Total Expenditures/Appropriations	\$8,572,934	\$21,506,272	\$18,002,384	\$(3,503,888)	(16.3)%
Provision for Reserves	\$7,126,510	—	—	—	—%
Total Financing Uses	\$15,699,444	\$21,506,272	\$18,002,384	\$(3,503,888)	(16.3)%
Taxes	\$1,907,139	\$2,282,821	\$2,513,906	\$231,085	10.1%
Fines, Forfeitures & Penalties	\$711,910	—	—	—	—%
Revenue from Use Of Money & Property	\$489,640	—	—	—	—%
Intergovernmental Revenues	\$2,329,375	\$2,375,842	\$1,970,550	\$(405,292)	(17.1)%
Charges for Services	\$3,095,254	\$2,286,635	\$2,640,000	\$353,365	15.5%
Miscellaneous Revenues	\$1,301,665	\$207,636	—	\$(207,636)	(100.0)%
Revenue	\$9,834,984	\$7,152,934	\$7,124,456	\$(28,478)	(0.4)%
Total Revenue	\$9,834,984	\$7,152,934	\$7,124,456	\$(28,478)	(0.4)%
Reserve Release	\$1,447,054	\$8,614,443	—	\$(8,614,443)	(100.0)%
Fund Balance	\$10,156,301	\$5,738,895	\$10,877,928	\$5,139,033	89.5%
Total Use of Fund Balance	\$11,603,355	\$14,353,338	\$10,877,928	\$(3,475,410)	(24.2)%
Total Financing Sources	\$21,438,339	\$21,506,272	\$18,002,384	\$(3,503,888)	(16.3)%
Net Cost	\$(5,738,895)	—	—	—	—%

Summary of Changes

A description of budgetary changes from the prior year Adopted Budget to the Recommended Budget is included in the program sections of this Budget Unit. A summary of growth is provided in this section.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Asset Forfeiture	—	—	—	—	—
Cal-ID	—	—	—	—	—
Civil Process (Tucker) Fees	—	—	—	—	—

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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$1,596,480	\$1,121,196	\$1,450,000	\$328,804	29.3%
Appropriation for Contingencies	—	\$358,410	—	\$(358,410)	(100.0)%
Gross Expenditures	\$1,596,480	\$1,479,606	\$1,450,000	\$(29,606)	(2.0)%
Total Expenditures/Appropriations	\$1,596,480	\$1,479,606	\$1,450,000	\$(29,606)	(2.0)%
Provision for Reserves	\$551,191	—	—	—	—%
Total Financing Uses	\$2,147,671	\$1,479,606	\$1,450,000	\$(29,606)	(2.0)%
Intergovernmental Revenues	\$902,176	—	—	—	—%
Revenue	\$902,176	—	—	—	—%
Total Revenue	\$902,176	—	—	—	—%
Reserve Release	—	\$551,191	—	\$(551,191)	(100.0)%
Fund Balance	\$2,173,910	\$928,415	\$1,450,000	\$521,585	56.2%
Total Use of Fund Balance	\$2,173,910	\$1,479,606	\$1,450,000	\$(29,606)	(2.0)%
Total Financing Sources	\$3,076,086	\$1,479,606	\$1,450,000	\$(29,606)	(2.0)%
Net Cost	\$(928,415)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures.
- A decrease in contingencies for future program needs, resulting from a decrease in the remaining available fund balance.

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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$610,278	\$443,682	\$468,466	\$24,784	5.6%
Appropriation for Contingencies	—	\$1,603,889	\$430,320	\$(1,173,569)	(73.2)%
Gross Expenditures	\$610,278	\$2,047,571	\$898,786	\$(1,148,785)	(56.1)%
Total Expenditures/Appropriations	\$610,278	\$2,047,571	\$898,786	\$(1,148,785)	(56.1)%
Provision for Reserves	\$562,809	—	—	—	—%
Total Financing Uses	\$1,173,087	\$2,047,571	\$898,786	\$(1,148,785)	(56.1)%
Fines, Forfeitures & Penalties	\$574,525	—	—	—	—%
Revenue from Use Of Money & Property	\$489,968	—	—	—	—%
Revenue	\$1,064,493	—	—	—	—%
Total Revenue	\$1,064,493	—	—	—	—%
Reserve Release	\$1,077,005	\$1,164,467	—	\$(1,164,467)	(100.0)%
Fund Balance	\$(85,307)	\$883,104	\$898,786	\$15,682	1.8%
Total Use of Fund Balance	\$991,698	\$2,047,571	\$898,786	\$(1,148,785)	(56.1)%
Total Financing Sources	\$2,056,191	\$2,047,571	\$898,786	\$(1,148,785)	(56.1)%
Net Cost	\$(883,104)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures.
- A decrease in contingencies for future program needs, resulting from a decrease in the remaining available fund balance.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Funding for Equipment for Mobile Command Vehicle - Asset Forfeiture	—	—	—	—	—

Funding for equipment for a mobile command vehicle to support the management of incidents and planned events by providing interior and/or exterior work spaces and command and control capabilities to the incident commander on-scene or at remote locations. If approved, the appropriations in the Sheriff Restricted Revenue contingency account will be reduced \$200,000 and the interfund transfers account will be increased by the same amount. This request is contingent upon approval of a linked request in the Sheriff's budget (BU 7400000) and another request in this budget unit.

Cal-ID

Program Overview

The programs previously titled Cal-ID 11, Cal-ID 13, and Cal-ID 15 have been consolidated into one **Cal-ID** program starting in Fiscal Year 2024-25. Cal-ID 11 and 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. 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 is appropriated 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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$1,439,266	\$2,768,297	\$3,190,146	\$421,849	15.2%
Appropriation for Contingencies	—	\$2,739,489	\$1,105,480	\$(1,634,009)	(59.6)%
Gross Expenditures	\$1,439,266	\$5,507,786	\$4,295,626	\$(1,212,160)	(22.0)%
Total Expenditures/Appropriations	\$1,439,266	\$5,507,786	\$4,295,626	\$(1,212,160)	(22.0)%
Provision for Reserves	\$3,134,058	—	—	—	—%
Total Financing Uses	\$4,573,324	\$5,507,786	\$4,295,626	\$(1,212,160)	(22.0)%
Fines, Forfeitures & Penalties	\$137,130	—	—	—	—%
Revenue from Use Of Money & Property	\$(328)	—	—	—	—%
Intergovernmental Revenues	\$683,611	\$2,283,750	\$1,370,000	\$(913,750)	(40.0)%
Charges for Services	—	\$41,000	\$10,000	\$(31,000)	(75.6)%
Revenue	\$820,413	\$2,324,750	\$1,380,000	\$(944,750)	(40.6)%
Total Revenue	\$820,413	\$2,324,750	\$1,380,000	\$(944,750)	(40.6)%
Reserve Release	—	\$3,134,058	—	\$(3,134,058)	(100.0)%
Fund Balance	\$3,801,890	\$48,978	\$2,915,626	\$2,866,648	5,852.9%
Total Use of Fund Balance	\$3,801,890	\$3,183,036	\$2,915,626	\$(267,410)	(8.4)%
Total Financing Sources	\$4,622,303	\$5,507,786	\$4,295,626	\$(1,212,160)	(22.0)%
Net Cost	\$(48,978)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures.
- A decrease in contingencies for future program needs, resulting from a decrease in available fund balance.

- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in penalties revenue based on current year trend.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Funding for 1.0 FTE Infrastructure Analyst Lv 2 - Cal-ID	—	—	—	—	—

Funding for 1.0 IT Infrastructure Analyst Lv 2 and one class 131 vehicle/truck. The Sheriff's Office is about to expand the operations of the unit to include facial recognition and supporting the capture and searching of a new mode of biometric, the iris. These expanded offerings will require an additional support technician to keep the unit operating at the high level expected by the region and the RAN Board. If the Sheriff's Office is not able to create and fill this position, the Cal-ID unit will not be able to deliver these new technologies to the region, possibly reflecting poorly on the unit and Sheriff's Office. If approved, the appropriations in the Sheriff Restricted Revenue contingency account will be reduced \$252,177 and the interfund transfers account will be increased the same amount. This request is contingent upon approval of a linked request in the Sheriff's budget (BU 7400000).

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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$221,438	\$238,838	\$331,128	\$92,290	38.6%
Gross Expenditures	\$221,438	\$238,838	\$331,128	\$92,290	38.6%
Total Expenditures/Appropriations	\$221,438	\$238,838	\$331,128	\$92,290	38.6%
Total Financing Uses	\$221,438	\$238,838	\$331,128	\$92,290	38.6%
Miscellaneous Revenues	\$167,594	\$207,636	—	\$(207,636)	(100.0)%
Revenue	\$167,594	\$207,636	—	\$(207,636)	(100.0)%
Total Revenue	\$167,594	\$207,636	—	\$(207,636)	(100.0)%
Fund Balance	\$85,046	\$31,202	\$331,128	\$299,926	961.2%
Total Use of Fund Balance	\$85,046	\$31,202	\$331,128	\$299,926	961.2%
Total Financing Sources	\$252,640	\$238,838	\$331,128	\$92,290	38.6%
Net Cost	\$(31,202)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures.

The change in total revenue is due to:

- A decrease in revenue from the law enforcement partners based on anticipated expenditures and available fund balance.

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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$1,800,000	\$2,424,906	\$2,513,906	\$89,000	3.7%
Gross Expenditures	\$1,800,000	\$2,424,906	\$2,513,906	\$89,000	3.7%
Total Expenditures/Appropriations	\$1,800,000	\$2,424,906	\$2,513,906	\$89,000	3.7%
Total Financing Uses	\$1,800,000	\$2,424,906	\$2,513,906	\$89,000	3.7%
Taxes	\$1,907,139	\$2,282,821	\$2,513,906	\$231,085	10.1%
Revenue	\$1,907,139	\$2,282,821	\$2,513,906	\$231,085	10.1%
Total Revenue	\$1,907,139	\$2,282,821	\$2,513,906	\$231,085	10.1%
Fund Balance	\$34,946	\$142,085	—	\$(142,085)	(100.0)%
Total Use of Fund Balance	\$34,946	\$142,085	—	\$(142,085)	(100.0)%
Total Financing Sources	\$1,942,085	\$2,424,906	\$2,513,906	\$89,000	3.7%
Net Cost	\$(142,085)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures.

The change in total revenue is due to:

- An anticipated increase in taxes based on the change in the Consumer Price Index.

Civil Process (Tucker) Fees

Program Overview

The **Civil Process (Tucker) Fees** funding is from 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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$555,887	\$1,880,705	\$3,680,710	\$1,800,005	95.7%
Appropriation for Contingencies	—	\$3,515,852	\$1,010,196	\$(2,505,656)	(71.3)%
Gross Expenditures	\$555,887	\$5,396,557	\$4,690,906	\$(705,651)	(13.1)%
Total Expenditures/Appropriations	\$555,887	\$5,396,557	\$4,690,906	\$(705,651)	(13.1)%
Total Financing Uses	\$555,887	\$5,396,557	\$4,690,906	\$(705,651)	(13.1)%
Charges for Services	\$1,651,392	\$1,092,000	\$1,500,000	\$408,000	37.4%
Miscellaneous Revenues	\$1,134,071	—	—	—	—%
Revenue	\$2,785,463	\$1,092,000	\$1,500,000	\$408,000	37.4%
Total Revenue	\$2,785,463	\$1,092,000	\$1,500,000	\$408,000	37.4%
Reserve Release	\$370,049	\$886,275	—	\$(886,275)	(100.0)%
Fund Balance	\$818,656	\$3,418,282	\$3,190,906	\$(227,376)	(6.7)%
Total Use of Fund Balance	\$1,188,705	\$4,304,557	\$3,190,906	\$(1,113,651)	(25.9)%
Total Financing Sources	\$3,974,168	\$5,396,557	\$4,690,906	\$(705,651)	(13.1)%
Net Cost	\$(3,418,282)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfers to the Sheriff operating budget (BU7400000) for eligible expenditures.
- A decrease in contingencies for future program needs, resulting from a decrease in available fund balance.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in fee revenue based on the current year trend.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Funding for Sheriff's Office Mobile Command Vehicle - Civil Process (Tucker) Fees					
	—	—	—	—	—

Funding for a mobile command vehicle to support the management of incidents and planned events by providing interior and/or exterior work spaces and command and control capabilities to the incident commander on-scene or at remote locations. If approved, the appropriations in the Sheriff Restricted Revenue contingency account will be reduced \$1.8 million and the interfund transfers account will be increased by the same amount. This request is contingent upon approval of a linked request in the Sheriff's budget (BU 7400000).

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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Appropriation for Contingencies	—	\$482	\$482	—	—%
Gross Expenditures	—	\$482	\$482	—	—%
Total Expenditures/Appropriations	—	\$482	\$482	—	—%
Provision for Reserves	\$227	—	—	—	—%
Total Financing Uses	\$227	\$482	\$482	—	—%
Fines, Forfeitures & Penalties	\$256	—	—	—	—%
Revenue	\$256	—	—	—	—%
Total Revenue	\$256	—	—	—	—%
Reserve Release	—	\$227	—	\$(227)	(100.0)%
Fund Balance	\$227	\$255	\$482	\$227	89.0%
Total Use of Fund Balance	\$227	\$482	\$482	—	—%
Total Financing Sources	\$483	\$482	\$482	—	—%
Net Cost	\$(256)	—	—	—	—%

Summary of Changes

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

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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$1,482,911	\$1,000,000	\$3,066,000	\$2,066,000	206.6%
Appropriation for Contingencies	—	\$2,418,951	—	\$(2,418,951)	(100.0)%
Gross Expenditures	\$1,482,911	\$3,418,951	\$3,066,000	\$(352,951)	(10.3)%
Total Expenditures/Appropriations	\$1,482,911	\$3,418,951	\$3,066,000	\$(352,951)	(10.3)%
Provision for Reserves	\$2,739,805	—	—	—	—%
Total Financing Uses	\$4,222,716	\$3,418,951	\$3,066,000	\$(352,951)	(10.3)%
Charges for Services	\$1,303,222	\$953,635	\$1,000,000	\$46,365	4.9%
Revenue	\$1,303,222	\$953,635	\$1,000,000	\$46,365	4.9%
Total Revenue	\$1,303,222	\$953,635	\$1,000,000	\$46,365	4.9%
Reserve Release	—	\$2,739,805	—	\$(2,739,805)	(100.0)%
Fund Balance	\$2,645,005	\$(274,489)	\$2,066,000	\$2,340,489	(852.7)%
Total Use of Fund Balance	\$2,645,005	\$2,465,316	\$2,066,000	\$(399,316)	(16.2)%
Total Financing Sources	\$3,948,227	\$3,418,951	\$3,066,000	\$(352,951)	(10.3)%
Net Cost	\$274,489	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures.
- A decrease in contingencies for future program needs, resulting from a decrease in available fund balance.

The change in total revenue is due to:

- An increase in fees revenue based on anticipated training activities.

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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$726,033	\$701,600	\$600,550	\$(101,050)	(14.4)%
Appropriation for Contingencies	—	\$1,555	—	\$(1,555)	(100.0)%
Gross Expenditures	\$726,033	\$703,155	\$600,550	\$(102,605)	(14.6)%
Total Expenditures/Appropriations	\$726,033	\$703,155	\$600,550	\$(102,605)	(14.6)%
Total Financing Uses	\$726,033	\$703,155	\$600,550	\$(102,605)	(14.6)%
Intergovernmental Revenues	\$743,589	\$92,092	\$600,550	\$508,458	552.1%
Revenue	\$743,589	\$92,092	\$600,550	\$508,458	552.1%
Total Revenue	\$743,589	\$92,092	\$600,550	\$508,458	552.1%
Fund Balance	\$593,508	\$611,063	—	\$(611,063)	(100.0)%
Total Use of Fund Balance	\$593,508	\$611,063	—	\$(611,063)	(100.0)%
Total Financing Sources	\$1,337,097	\$703,155	\$600,550	\$(102,605)	(14.6)%
Net Cost	\$(611,063)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures.
- A decrease in contingencies for future program needs, resulting from a decrease in available fund balance.

The change in total revenue is due to:

- An increase in fees revenue based on the current year trend.

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 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Interfund Charges	\$140,640	\$160,000	\$155,000	\$(5,000)	(3.1)%
Appropriation for Contingencies	—	\$128,420	—	\$(128,420)	(100.0)%
Gross Expenditures	\$140,640	\$288,420	\$155,000	\$(133,420)	(46.3)%
Total Expenditures/Appropriations	\$140,640	\$288,420	\$155,000	\$(133,420)	(46.3)%
Provision for Reserves	\$138,420	—	—	—	—%
Total Financing Uses	\$279,060	\$288,420	\$155,000	\$(133,420)	(46.3)%
Charges for Services	\$140,640	\$200,000	\$130,000	\$(70,000)	(35.0)%
Revenue	\$140,640	\$200,000	\$130,000	\$(70,000)	(35.0)%
Total Revenue	\$140,640	\$200,000	\$130,000	\$(70,000)	(35.0)%
Reserve Release	—	\$138,420	—	\$(138,420)	(100.0)%
Fund Balance	\$88,420	\$(50,000)	\$25,000	\$75,000	(150.0)%
Total Use of Fund Balance	\$88,420	\$88,420	\$25,000	\$(63,420)	(71.7)%
Total Financing Sources	\$229,060	\$288,420	\$155,000	\$(133,420)	(46.3)%
Net Cost	\$50,000	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures.
- A decrease in contingencies for future program needs, resulting from a decrease in available fund balance.

The change in total revenue is due to:

- A decrease in fees revenue based on the current year trend.

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 shift appropriations from the contingencies account or to recognize new revenue and increase appropriations to transfer to budget unit 7400000.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
DOJ Asset Forfeiture	—	\$1,321,084	\$1,321,084	—	—%
Gross Expenditures/Appropriations	—	\$1,321,084	\$1,321,084	—	—%
Total Expenditures/Appropriations	—	\$1,321,084	\$1,321,084	—	—%
Total Financing Uses	—	\$1,321,084	\$1,321,084	—	—%
Revenue	\$327,874	—	—	—	—%
Total Revenue	\$327,874	—	—	—	—%
Total Use of Fund Balance	—	\$1,321,084	\$1,321,084	—	—%
Total Financing Sources	\$327,874	\$1,321,084	\$1,321,084	—	—%
Net Cost	\$(327,874)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Appropriation for Contingencies	—	\$1,321,084	\$1,321,084	—	—%
Gross Expenditures	—	\$1,321,084	\$1,321,084	—	—%
Total Expenditures/Appropriations	—	\$1,321,084	\$1,321,084	—	—%
Total Financing Uses	—	\$1,321,084	\$1,321,084	—	—%
Revenue from Use Of Money & Property	\$(4,990)	—	—	—	—%
Intergovernmental Revenues	\$332,864	—	—	—	—%
Revenue	\$327,874	—	—	—	—%
Total Revenue	\$327,874	—	—	—	—%
Reserve Release	\$249,994	\$993,210	—	\$(993,210)	(100.0)%
Fund Balance	\$(249,994)	\$327,874	\$1,321,084	\$993,210	302.9%
Total Use of Fund Balance	—	\$1,321,084	\$1,321,084	—	—%
Total Financing Sources	\$327,874	\$1,321,084	\$1,321,084	—	—%
Net Cost	\$(327,874)	—	—	—	—%

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, and barista. 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.

Accomplishments

- Continued the reduction from historic recidivism rates of 67% – 73%. Current rates by vocational program completions: Welding – 62%, Graphic Design/Printing/Engraving – 51%, Barista – 0% (program began in summer 2021).
- Sacramento County Reentry Services Unit routinely facilitated in-custody job interviews between vocational trained offenders and employers.
- Jail industries vocational training programs provided significantly reduced cost goods and services to non-profits and government agencies.

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Program					
Jail Industry	\$163,171	\$312,012	\$286,952	\$(25,060)	(8.0)%
Gross Expenditures/Appropriations	\$163,171	\$312,012	\$286,952	\$(25,060)	(8.0)%
Total Expenditures/Appropriations	\$163,171	\$312,012	\$286,952	\$(25,060)	(8.0)%
Total Financing Uses	\$163,171	\$312,012	\$286,952	\$(25,060)	(8.0)%
Revenue	\$163,171	\$218,700	\$280,526	\$61,826	28.3%
Total Revenue	\$163,171	\$218,700	\$280,526	\$61,826	28.3%
Total Use of Fund Balance	\$93,312	\$93,312	\$6,426	\$(86,886)	(93.1)%
Total Financing Sources	\$256,483	\$312,012	\$286,952	\$(25,060)	(8.0)%
Net Cost	\$(93,312)	—	—	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2023-2024 Adopted Budget	FY 2024-2025 Recommended Budget	Changes from FY 2023-2024 Adopted Budget	% Change from FY 2023-2024 Adopted Budget
Appropriations by Object					
Services & Supplies	\$163,171	\$276,183	\$269,520	\$(6,663)	(2.4)%
Other Charges	—	\$9,816	\$17,432	\$7,616	77.6%
Equipment	—	\$14,000	—	\$(14,000)	(100.0)%
Appropriation for Contingencies	—	\$12,013	—	\$(12,013)	(100.0)%
Gross Expenditures	\$163,171	\$312,012	\$286,952	\$(25,060)	(8.0)%
Total Expenditures/Appropriations	\$163,171	\$312,012	\$286,952	\$(25,060)	(8.0)%
Total Financing Uses	\$163,171	\$312,012	\$286,952	\$(25,060)	(8.0)%
Taxes	\$7,090	\$3,500	\$13,920	\$10,420	297.7%
Revenue from Use Of Money & Property	\$9,746	\$1,200	\$1,200	—	—%
Charges for Services	\$199,801	\$214,000	\$214,000	—	—%
Miscellaneous Revenues	\$(53,466)	—	\$51,406	\$51,406	—%
Revenue	\$163,171	\$218,700	\$280,526	\$61,826	28.3%
Total Revenue	\$163,171	\$218,700	\$280,526	\$61,826	28.3%
Fund Balance	\$93,312	\$93,312	\$6,426	\$(86,886)	(93.1)%
Total Use of Fund Balance	\$93,312	\$93,312	\$6,426	\$(86,886)	(93.1)%
Total Financing Sources	\$256,483	\$312,012	\$286,952	\$(25,060)	(8.0)%
Net Cost	\$(93,312)	—	—	—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in equipment rentals and purchases, and contingencies for future program needs, resulting from a decrease in available fund balance.
- Increases in equipment maintenance costs, accounting services, and the Countywide Cost Plan allocation.

The change in total revenue is due to:

- An increase in miscellaneous revenues and sales tax from engraving and welding projects.