

FY 2024-25 Revised Recommended Budget
SUMMARY OF BUDGET CHANGES

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

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

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY 2024-25 Approved Recommended Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease)				Revenue Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
		Re-Budgeting and Other Base Changes	Program Reductions	Additional New or Enhanced Programs (Growth)	Total			
General Fund								
Elected Officials								
001A	3610000BU - Assessor	-	-	-	-	-	-	-
001A	4050000BU - Board of Supervisors	75,000	-	-	75,000	-	-	75,000
001A	5800000BU - District Attorney	681,209	-	-	681,209	463,875	(697,846)	915,180
001A	7400000BU - Sheriff	2,624,352	-	876,174	3,500,526	3,177,119	(4,812,174)	5,135,581
Subtotal - ELECTED OFFICIALS		3,380,561	-	876,174	4,256,735	3,640,994	(5,510,020)	6,125,761
General Government								
001A	4010000BU - Clerk of the Board	-	-	-	-	-	-	-
001A	4210000BU - Civil Service Commission	-	-	-	-	-	-	-
001A	4810000BU - County Counsel	-	-	-	-	-	-	-
001A	5110000BU - Financing-Transfers/Reimbursement	70,925	-	20,000,000	20,070,925	-	-	20,070,925
001A	5730000BU - County Executive Cabinet	-	-	-	-	-	-	-
001A	5770000BU - Non-Departmental Costs/General	26,251	-	-	26,251	-	-	26,251
001A	5980000BU - Appropriation For Contingency	-	-	-	-	-	-	-
Subtotal - GENERAL GOVERNMENT		97,176	-	20,000,000	20,097,176	-	-	20,097,176
Administrative Services								
001A	3230000BU - Department Of Finance	-	-	-	-	26,757	-	(26,757)
001A	3240000BU - County Clerk/Recorder	-	-	-	-	-	-	-
001A	4410000BU - Voter Registration And Elections	-	-	-	-	-	-	-
001A	5710000BU - Data Processing-Shared Systems	-	-	-	-	-	-	-
001A	5740000BU - Office of Compliance	-	-	-	-	-	-	-
001A	5920000BU - Contribution To LAFCO	-	-	-	-	-	-	-
001A	5970000BU - Office of Labor Relations	-	-	-	-	-	-	-
001A	6050000BU - Personnel Services	-	-	-	-	-	-	-
001A	7090000BU - Emergency Services	1,745,724	-	330,220	2,075,944	1,745,724	-	330,220
Subtotal - ADMINISTRATIVE SERVICES		1,745,724	-	330,220	2,075,944	1,772,481	-	303,463
Social Services								
001A	5810000BU - Child Support Services	-	(1,137,357)	-	(1,137,357)	(1,137,357)	-	-
001A	5820000BU - Homeless Services and Housing	3,038,075	-	-	3,038,075	3,184,333	-	(146,258)
001A	7200000BU - Health Services	28,897,586	-	-	28,897,586	21,069,586	7,828,000	-
001A	7230000BU - Juvenile Medical Services	-	-	-	-	-	-	-
001A	7250000BU - IHSS Provider Payments	1,254,000	-	-	1,254,000	1,254,000	-	-
001A	7270000BU - Health - Medical Treatment Payments	-	-	-	-	-	-	-
001A	7410000BU - Correctional Health Services	-	-	-	-	-	-	-
001A	7800000BU - Child, Family and Adult Services	7,435,119	-	-	7,435,119	7,271,119	100,000	64,000
001A	8100000BU - Human Assistance-Administration	1,325,149	-	550,412	1,875,561	996,353	-	879,208
001A	8700000BU - Human Assistance-Aid Payments	-	-	-	-	-	-	-
Subtotal - SOCIAL SERVICES		41,949,929	(1,137,357)	550,412	41,362,984	32,638,034	7,928,000	796,950
Community Services								
001A	3210000BU - Agricultural Comm-Sealer Of Wts &	-	-	-	-	-	-	-
001A	3220000BU - Animal Care Services	-	-	16,709	16,709	(211,448)	-	228,157
001A	3260000BU - Wildlife Services	-	-	-	-	-	-	-
001A	3310000BU - Cooperative Extension	-	-	-	-	-	-	-
001A	4660000BU - Fair Housing Services	-	-	-	-	-	-	-
001A	5720000BU - Community Development	420,000	-	-	420,000	-	-	420,000
001A	6400000BU - Regional Parks	630,276	-	-	630,276	1,650,185	-	(1,019,909)
Subtotal - COMMUNITY SERVICES		1,050,276	-	16,709	1,066,985	1,438,737	-	(371,752)
Public Safety And Justice								
001A	4522000BU - Contribution To The Law Library	-	-	-	-	-	-	-
001A	4610000BU - Coroner	-	-	-	-	-	-	-
001A	5020000BU - Court / Non-Trial Court Operations	-	-	-	-	-	-	-
001A	5040000BU - Court / County Contribution	-	-	-	-	-	-	-
001A	5050000BU - Court Paid County Services	-	-	-	-	-	-	-
001A	5510000BU - Conflict Criminal Defenders	-	-	-	-	-	-	-
001A	5660000BU - Grand Jury	-	-	-	-	-	-	-
001A	5750000BU - Justice Planning, Analytics and Coordination	-	-	-	-	-	-	-

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Fund	Budget Unit - Name	Appropriation Increase (Decrease)			Revenue Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
		Re-Budgeting and Other Base Changes	Program Reductions	Additional New or Enhanced Programs (Growth)			
001A	5780000BU - Office of Inspector General	-	-	-	-	-	-
001A	6700000BU - Probation	202,536	(2,669,781)	1,576,501	(890,744)	1,004,158	574,250
001A	6760000BU - Care In Homes And Inst-Juv Court	-	-	-	-	-	-
001A	6910000BU - Public Defender	-	-	-	-	-	-
Subtotal - PUBLIC SAFETY AND JUSTICE		202,536	(2,669,781)	1,576,501	(890,744)	1,004,158	574,250
Total General Fund Dept		48,426,202	(3,807,138)	23,350,016	67,969,080	37,021,094	27,525,848
General Government							
001A	5700000BU - Non-Departmental Revenues/General	-	-	-	3,277,549	-	(3,277,549)
Subtotal - GENERAL GOVERNMENT		-	-	-	3,277,549	-	(3,277,549)
TOTAL GENERAL FUND		48,426,202	(3,807,138)	23,350,016	67,969,080	3,422,138	24,248,299
Non-General Fund							
Elected Officials							
001P	7409000BU - SSD DOJ Asset Forfeiture	102,711	-	-	102,711	-	102,711
001R	5800001BU - District Attorney-Restricted Revenues	5,255,802	-	-	5,255,802	4,905	5,250,897
001S	7408000BU - SSD Restricted Revenue	4,680,868	-	-	4,680,868	820,753	3,860,115
054A	7400001BU - Jail Industries	95,711	-	-	95,711	-	95,711
Subtotal - ELECTED OFFICIALS		10,135,092	-	-	10,135,092	825,658	9,309,434
General Government							
001F	5060000BU - Community Investment Program	1	-	-	1	-	1
001G	5790000BU - Neighborhood Revitalization	345	-	-	345	-	345
001J	7460000BU - Public Safety Sales Tax	(7,256,994)	-	-	(7,256,994)	(7,272,486)	15,492
001K	7480000BU - 1991 Realignment	7,928,000	-	-	7,928,000	(33,386,120)	41,314,120
001M	7440000BU - 2011 Realignment	1,925,585	-	825,547	2,751,132	-	2,751,132
015A	4060000BU - Transient-Occupancy Tax	(245,340)	-	-	(245,340)	110,925	(356,265)
016A	5940000BU - Teeter Plan	5,727,646	-	-	5,727,646	5,662,741	64,905
030A	9030000BU - Interagency Procurement	47,777	-	-	47,777	26,251	21,526
101A	3070000BU - Antelope Public Facilities Financing	196,588	-	-	196,588	-	196,588
105A	2870000BU - Laguna Crk/Elliott Rch CFD No. 1	152,149	-	-	152,149	-	152,149
107A	3090000BU - Laguna Community Facilities District	7,142	-	-	7,142	-	7,142
108A	2840000BU - Vineyard Public Facilities Financing	995,045	-	-	995,045	167,236	827,809
115A	3081000BU - Bradshaw/US 50 Financing District	-	-	-	-	-	-
118A	1182880BU - Florin Road Capital Project	24,734	-	-	24,734	15,000	9,734
130A	1300000BU - Laguna Stonelake CFD	8,356	-	-	8,356	-	8,356
131A	1310000BU - Park Meadows CFD-Bond Proceeds	760	-	-	760	-	760
132A	1320000BU - Mather Landscape Maint CFD	(3,979)	-	-	(3,979)	-	(3,979)
136A	1360000BU - Mather PFFP	18,993	-	-	18,993	-	18,993
138D	1430000BU - North Vineyard Station Specific Plan	64,901	-	-	64,901	(16,390)	81,291
138E	1600000BU - Countywide Library Facilities	1,036,813	-	-	1,036,813	-	1,036,813
139A	1390000BU - Metro Air Park 2001 CFD 2000-1	8,939,569	-	-	8,939,569	-	8,939,569
140A	1400000BU - McClellan CFD 2004-1	(1,733)	-	-	(1,733)	-	(1,733)
142A	1420000BU - Metro Air Park Services Tax	134,839	-	-	134,839	70,879	63,960
144A	1440000BU - North Vineyard Station CFDs	51,801	-	-	51,801	-	51,801
145A	1450000BU - Florin Vineyard Comm Plan	1,473,366	-	-	1,473,366	-	1,473,366
146A	1460000BU - Metro Air Park Impact Fees	4,682,683	-	-	4,682,683	-	4,682,683
147A	1470000BU - Florin Vineyard No. 1 CFD 2016-2	8,599	-	-	8,599	-	8,599
257C	2857000BU - CSA No. 10	56,875	-	-	56,875	-	56,875
277A	9277000BU - Fixed Asset Revolving	-	-	-	-	-	-
280A	9280000BU - Juvenile Courthouse Project-Debt	96,089	-	-	96,089	-	96,089
282A	9282000BU - 2004 Pension Obligation Bond-Debt Service	533,100	-	-	533,100	-	533,100
284A	9284000BU - Tobacco Litigation Settlement-Capital Projects	-	-	-	-	-	-
301A	3011000BU - 2020 Refunding COPs-Debt Service	74,843	-	-	74,843	-	74,843
307A	9307001BU - 2018 Refunding COPs-Debt Service	89,829	-	-	89,829	-	89,829
313A	9313000BU - Pension Obligation Bond-Debt Service	244,637	-	-	244,637	-	244,637
Subtotal - GENERAL GOVERNMENT		27,013,019	-	825,547	27,838,566	(34,621,964)	62,460,530
Administrative Services							

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		Re-Budgeting and Other Base Changes	Program Reductions	Additional New or Enhanced Programs (Growth)			
001Q	3241000BU - Clerk/Recorder Fees	-	-	-	-	-	-
001R	7091000BU - OES-Restricted Revenues	19,242	-	-	19,242	-	19,242
007A	3100000BU - Capital Construction	23,570,399	-	-	23,570,399	2,561,020	21,009,379
011A	6310000BU - County Library	18,786	-	-	18,786	-	18,786
021D	2180000BU - Technology Cost Recovery Fee	-	-	-	-	-	-
031A	7600000BU - Department of Technology	(1)	-	-	(1)	(1)	-
034A	2070000BU - Fixed Assets-Heavy Equipment	(772,894)	-	-	(772,894)	310,939	(1,083,833)
035A	7000000BU - General Services	2,024,574	-	-	2,024,574	-	2,024,574
036G	7080000BU - General Services-Capital Outlay	10,311,194	-	-	10,311,194	2,265,660	8,045,534
037A	3910000BU - Liability/Property Insurance	-	-	-	-	-	-
038A	3920000BU - Dental Insurance	-	-	-	-	-	-
039A	3900000BU - Workers Compensation Insurance	-	-	-	-	-	-
040A	3930000BU - Unemployment Insurance	-	-	-	-	-	-
056A	7990000BU - Parking Enterprise	577,350	-	-	577,350	-	577,350
059A	7020000BU - Regional Radio Communications	-	-	-	-	-	-
060A	7860000BU - Board Of Retirement	-	-	-	-	-	-
Subtotal - ADMINISTRATIVE SERVICES		35,748,650	-	-	35,748,650	5,137,618	30,611,032
Social Services							
001I	7290000BU - Mental Health Services Act	-	-	-	-	-	-
001R	5820800BU - HSH Restricted Revenues	-	-	-	-	313,591	(313,591)
001R	7208000BU - Health Svcs-Restricted Revenues	29,536,887	-	-	29,536,887	17,420,000	12,116,887
001R	7809900BU - Child, Family Adult-Restricted	4,104,921	-	-	4,104,921	-	4,104,921
001R	8100800BU - Human Assistance-Restricted	147,565	-	-	147,565	(2,000)	149,565
001U	7209000BU - Patient Care Revenue	2,750,000	-	-	2,750,000	2,750,000	-
010B	3350000BU - Environmental Management	-	-	-	-	-	-
010C	3351000BU - EMD Special Program Funds	-	-	-	-	-	-
013A	7210000BU - First 5 Sacramento Commission	-	-	-	-	-	-
Subtotal - SOCIAL SERVICES		36,539,373	-	-	36,539,373	20,481,591	16,057,782
Sanitation Districts							
261A	3028000BU - Sacramento Regional Sanitation	-	-	-	-	-	-
267A	3005000BU - Sacramento Area Sewer District	-	-	-	-	-	-
Subtotal - SANITATION DISTRICTS		-	-	-	-	-	-
Community Services							
001R	3220800BU - Animal Care-Restricted Revenues	188,552	-	-	188,552	-	188,552
001R	6410000BU - Parks-Restricted Revenues	43,491	-	-	43,491	-	43,491
002A	6460000BU - Fish And Game Propagation	-	-	-	-	-	-
005A	2900000BU - Roads	33,386,196	-	20,000,000	53,386,196	27,248,764	26,137,432
005B	2960000BU - Department of Transportation	-	-	-	-	(4,342,064)	4,342,064
006A	6570000BU - Park Construction	11,717,264	-	810,000	12,527,264	5,859,524	6,667,740
018A	6470000BU - Golf	-	-	1,387,000	1,387,000	77,000	1,310,000
020A	3870000BU - Economic Development	7,889,156	-	-	7,889,156	11,139,972	(3,250,816)
021A	2150000BU - Building Inspection	-	-	-	-	-	-
021E	2151000BU - Development and Code Services	50,000	-	-	50,000	438,339	(388,339)
023A	3830000BU - Affordability Fee	1,818,210	-	-	1,818,210	-	1,818,210
025P	2910000BU - SCTDF Capital Fund	(2,125,427)	-	-	(2,125,427)	-	(2,125,427)
026A	2140000BU - Transportation-Sales Tax	9,598,412	-	-	9,598,412	9,736,568	(138,156)
028A	2800000BU - Connector Joint Powers Authority	(139,746)	-	-	(139,746)	(139,746)	-
029G	0290007BU - South Sacramento Conservation Agency Admin	-	-	-	-	-	-
041A	3400000BU - Airport System	26,377,000	-	242,931	26,619,931	13,000,000	13,619,931
041B	3480000BU - Airport-Cap Outlay	(4,961,000)	-	-	(4,961,000)	-	(4,961,000)
050A	2240000BU - Solid Waste Commercial Program	-	-	-	-	-	-
051A	2200000BU - Solid Waste Enterprise	-	-	-	-	-	-
068A	2930000BU - Rural Transit Program	-	-	-	-	-	-
137A	1370000BU - Gold River Station #7 Landscape CFD	-	-	-	-	-	-
141A	1410000BU - Sacramento County LM CFD 2004-2	-	-	-	-	-	-
229A	2290000BU - Natomas Fire District	1,036,119	-	-	1,036,119	500,000	536,119
253D	2530000BU - CSA No. 1	50,000	-	-	50,000	50,000	-

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		Re-Budgeting and Other Base Changes	Program Reductions	Additional New or Enhanced Programs (Growth)				Total
314A	2810000BU - Water Agency Zone 11 - Drainage Infrastructure	6,239,300	-	-	6,239,300	5,719,900	-	519,400
318A	3044000BU - Water Agency Zone 13	132,250	-	-	132,250	(75,000)	-	207,250
320A	3050000BU - Water Agency Enterprise	43,313,229	-	-	43,313,229	21,109,400	-	22,203,829
322A	3220001BU - Water Resources	1,155,962	-	-	1,155,962	238,261	-	917,701
330A	3300000BU - Landscape Maintenance District	-	-	-	-	61,705	-	(61,705)
336A	9336100BU - Mission Oaks Recreation And Park	1,699,991	-	-	1,699,991	1,095,455	-	604,536
336B	9336001BU - Mission Oaks Maint/Improvement Dist	27,175	-	-	27,175	28,504	-	(1,329)
337A	9337000BU - Carmichael Recreation And Park	1,758,161	-	-	1,758,161	1,559,163	-	198,998
337B	9337100BU - Carmichael RPD Assessment District	-	-	-	-	-	-	-
338A	9338000BU - Sunrise Recreation And Park District	1,136,596	-	-	1,136,596	(292,225)	-	1,428,821
338B	9338001BU - Antelope Assessment	82,023	-	-	82,023	39,084	-	42,939
338D	9338005BU - Citrus Heights Assessment Districts	-	-	-	-	-	-	-
338E	9338009BU - After The Bell	-	-	-	-	-	-	-
338F	9338006BU - Foothill Park	-	-	-	-	(30,019)	-	30,019
351A	3516494BU - Del Norte Oaks Park District	-	-	-	-	-	-	-
560A	6491000BU - CSA No.4B-(Wilton-Cosumnes)	3,873	-	-	3,873	-	-	3,873
561A	6492000BU - CSA No.4C-(Delta)	7,983	-	-	7,983	-	-	7,983
562A	6493000BU - CSA No.4D-(Herald)	1,465	-	-	1,465	-	-	1,465
563A	6494000BU - County Parks CFD 2006-1	-	-	-	-	-	-	-
Subtotal - COMMUNITY SERVICES		140,486,235	-	22,439,931	162,926,166	93,022,585	-	69,903,581
Public Safety And Justice								
001R	5528000BU - Dispute Resolution-Restricted	(43,791)	-	-	(43,791)	-	-	(43,791)
001R	6708000BU - Probation-Restricted Revenues	(676,618)	-	-	(676,618)	54,545	-	(731,163)
Subtotal - PUBLIC SAFETY AND JUSTICE		(720,409)	-	-	(720,409)	54,545	-	(774,954)
TOTAL NON-GENERAL FUND		249,201,960	-	23,265,478	272,467,438	84,900,033	-	187,567,405
GRAND TOTAL		297,628,162	(3,807,138)	46,615,494	340,436,518	125,198,676	3,422,138	211,815,704