

County Executive  
David Villanueva



## County of Sacramento

Board of Supervisors  
Phillip R. Serna, District 1  
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August 23, 2024

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

*RE: Fiscal Year 2024-25 Revised Recommended Budget*

Honorable Members of the Board:

I am pleased to submit the Revised Recommended Budget for Fiscal Year (FY) 2024-25 for your consideration and approval.

On June 5, 2024, the Board of Supervisors (Board) approved the Recommended Budget ("**Approved Recommended Budget**" or "**Approved Budget**"), which provides appropriation authority until the budget is adopted. This Revised Recommended Budget reflects adjustments to the Approved Budget resulting from changes in State and Federal funding, re-budgeting of capital projects and other expenditures not completed in FY 2023-24, updated revenue estimates, and actual unaudited FY 2023-24 ending fund balances.

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

**In developing the recommendations presented in this year's budget, we have remained focused on achieving the following important objectives:**

- Alignment with community needs as identified through the Community Engagement Plan approved by the Board.

- **Addressing the County's obligations and meeting the most critical needs** by balancing funding for new and enhanced programs with existing programs and services, consistent with **the Board's** budget priorities.
- Supporting sustainability of budgeted service levels by limiting the extent to which ongoing expenditures are funded with one-time resources **and complying with the Board's policy for General Fund** reserve contributions.

While the Revised Recommended General Fund Budget is balanced as required by State law, it remains out of structural balance, with approximately \$80 million of the available fund balance recommended to fund ongoing expenditures.

#### ALL FUNDS BUDGET

The Approved Budget for all funds totaled \$8.8 billion in appropriations. **With the completion of the County's FY 2023-24** year-end financial closing activities and the availability of updated information, an increase of \$340 million is proposed, bringing the Revised Recommended Budget to \$9.2 billion in total appropriations for all funds.

The \$340 million increase in total appropriations includes:

- A \$68 million increase in General Fund appropriations, as described more fully in the following section; and
- A \$272 million increase in appropriations in other funds, including \$249 million of base budget changes resulting primarily from re-budgeting of capital projects and other contractual expenditures
- and \$23 million in non-General Fund growth, as detailed in Exhibit B to Attachment 4.

Attachment 1 provides a summary of budget changes, and total appropriations by fund and budget unit can be found in Attachment 2.

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

GENERAL FUND BUDGET

General Fund Overview

The table below provides a summary of changes in the General Fund budget, with total appropriations of \$3.9 billion, an increase of \$68 million compared to the Approved Budget.

FY 2024-25 Revised Recommended Budget  
GENERAL FUND

	FY 2024-25 Approved Recommended Budget	FY 2024-25 Revised Recommended Budget	Difference
Resources			
Beginning Available Balance (non-ARPA)	\$ 76,000,000	\$ 112,416,392	\$ 36,416,392
Fund Balance due to ARPA	-	14,778,279	14,778,279
Reserve Release	9,768,489	5,245,906	(4,522,583)
Discretionary Revenue	904,113,918	907,391,467	3,277,549
Total Discretionary Resources	\$ 989,882,407	\$1,039,832,044	\$ 49,949,637
Semi-discretionary Reimbursements	1,022,816,671	1,026,238,809	3,422,138
Interfund Reimbursements	490,919,954	513,109,261	22,189,307
Departmental Revenue	1,280,242,903	1,295,074,690	14,831,787
Total Revenue	\$3,698,093,446	\$3,741,814,227	\$ 43,720,781
Total Resources	\$3,783,861,935	\$3,874,254,804	\$ 90,392,869
Requirements			
Contingency	\$ 14,554,795	\$ 14,554,795	\$ -
Other Net County Cost	975,327,612	1,002,853,460	27,525,848
Total Net County Cost	\$ 989,882,407	\$1,017,408,255	\$ 27,525,848
Other Appropriations	2,793,979,528	2,834,422,760	40,443,232
Total Appropriations	\$3,783,861,935	\$3,851,831,015	\$ 67,969,080
Reserve Contributions - non-ARPA	\$ -	\$ 7,645,510	\$ 7,645,510
ARPA-related Reserve Contributions	-	14,778,279	14,778,279
Total Reserve Contributions	\$ -	\$ 22,423,789	\$ 22,423,789
Total Requirements	\$3,783,861,935	\$3,874,254,804	\$ 90,392,869

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

- A \$50 million increase in General Fund discretionary resources, including discretionary revenue and fund balance and net of a \$5 million reduction in reserve release compared to the Approved Budget. Of this amount, \$15 million results from a reallocation of American Rescue Plan Act (ARPA) funding during FY 2023-24 and is set aside in reserves for future ARPA-related expenditures.
- A \$28 million increase in Net County Cost, or appropriations funded with discretionary resources, resulting primarily from recommended growth and a reduction in estimated semi-discretionary revenue.
- A \$22 million increase in reserve contributions, \$15 million of which is for the ARPA reserves described above, and \$7 million of which is for other discretionary reserves in compliance with **the Board's General Fund Reserve Policy**.

#### General Fund Resource Adjustments

The Revised Recommended Budget reflects an overall increase of \$90 million in estimated General Fund resources compared to the Approved Budget, resulting from the following:

- The available fund balance carry-forward of \$112 million represents a \$36 million increase compared to the estimated \$76 million included in the Approved Budget.
- An additional \$15 million of fund balance (for total unaudited FY 2023-24 ending fund balance of \$127 million) results from the reallocation of ARPA funding approved by the Board on April 9, 2024. This amount is set aside in separate reserves to preserve the use of this funding for ARPA-related expenditures in future years.
- A reduction in reserve release of \$5 million due to the timing of expenditures for the Property Tax System.
- A \$3 million increase in estimated discretionary revenue.
- A \$3 million increase in semi-discretionary reimbursements; and
- A \$37 million combined increase in estimated departmental revenue and interfund reimbursements.

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

Discretionary Revenue

General Fund discretionary revenue includes property tax, sales and use tax, other taxes, and discretionary revenue from other sources. As shown in the table below, discretionary revenue in the General Fund is now expected to be \$3 million higher than was expected for the Approved Budget, with an \$8 million increase in other revenue resulting largely from a revised estimate of interest earnings due to higher interest rates, partially offset by a \$5 million reduction in estimated sales tax revenue due to lower projected taxable sales.

FY 2024-25 Revised Recommended Budget  
DISCRETIONARY REVENUE

	FY 2024-25 Approved Recommended Budget	FY 2024-25 Revised Recommended Budget	Difference
Property Tax - Secured/VLF in Lieu	\$ 600,201,125	\$ 598,470,579	\$ (1,730,546)
Property Tax - Supplemental	8,973,234	8,907,480	(65,754)
Other Property Tax	21,089,132	23,345,373	2,256,241
Total Property Tax	\$ 630,263,491	\$ 630,723,432	\$ 459,941
Sales and Use Tax	\$ 148,274,824	\$ 143,223,753	\$ (5,051,071)
Utility User Tax	19,970,000	20,130,000	160,000
Transient Occupancy Tax	6,180,000	5,641,000	(539,000)
Property Transfer Tax	13,000,000	13,000,000	-
Teeter Reimbursement	15,101,227	15,101,227	-
Other Revenue	71,324,376	79,572,055	8,247,679
Total Revenue	\$ 904,113,918	\$ 907,391,467	\$3,277,549

Semi-Discretionary Revenue and Reimbursements

**The County receives “semi-discretionary” revenue (1991 and 2011** Realignment and Proposition 172 Public Safety Sales Tax) that can be allocated within certain broad parameters, primarily to social services and public safety departments. Semi-discretionary revenue is received in restricted funds and then either transferred as a reimbursement to departments in the General Fund or held in reserves within the restricted funds.

The semi-discretionary revenue funds have a combined beginning fund balance of \$145 million, including reserves of \$79 million. This combined beginning fund balance is an increase of \$36 million compared to the Approved Budget estimated balance, primarily resulting from receipt of higher than anticipated CalWORKS-related realignment revenue in FY 2023-24, which is anticipated to be recouped by the State in FY 2024-25.

As shown in the table below, total semi-discretionary revenue is estimated to be \$40 million lower than was estimated for the Approved Budget, resulting from the anticipated recoupment of the CalWORKS-related revenue described above and a \$7 million reduction in estimated Proposition 172 Public Safety Sales Tax revenue due to lower projected statewide sales tax revenue **and a reduction in the County’s pro rata share.**

FY 2024-25 Revised Recommended Budget  
SEMI-DISCRETIONARY REVENUE RESTRICTED FUNDS - REVENUE

Fund	FY 2024-25 Approved Recommended Budget	FY 2024-25 Revised Recommended Budget	Difference
Public Safety Sales Tax	\$ 180,300,430	\$ 173,027,944	\$ (7,272,486)
1991 Realignment	398,369,892	364,983,772	(33,386,120)
2011 Realignment	414,535,297	414,535,297	-
Total	\$ 993,205,619	\$ 952,547,013	\$ (40,658,606)

As shown below, an \$8 million net reduction to semi-discretionary reserves is recommended, bringing total reserves to \$71 million. The reduction in 1991 Realignment reserves results largely from the funding of behavioral health expenditures previously approved by the Board and inadvertently omitted from the Approved Budget. The reduction in 2011 Realignment reserves is the net result of increases in certain categories due to higher than anticipated fund balance and decreases in other categories as the result of additional allocations to fund General Fund expenditures, including recommended growth in the Probation department.

FY 2024-25 Revised Recommended Budget  
SEMI-DISCRETIONARY REVENUE RESTRICTED FUNDS - RESERVES

Fund	FY 2024-25 Approved Recommended Budget	FY 2024-25 Revised Recommended Budget	Difference
Public Safety Sales Tax	\$ -	\$ -	\$ -
1991 Realignment	44,759,581	36,893,537	(7,866,044)
2011 Realignment	34,591,907	34,454,645	(137,262)
Total	\$ 79,351,488	\$ 71,348,182	\$ (8,003,306)

As shown in the table below, the Revised Recommended Budget reflects additional semi-discretionary reimbursements in the General Fund of \$3 million, which results from the changes in fund balance, revenue, and reserve releases described above.

FY 2024-25 Revised Recommended Budget

SEMI-DISCRETIONARY APPROPRIATIONS/REIMBURSEMENTS

	FY 2024-25 Approved Recommended Budget	FY 2024-25 Revised Recommended Budget	Difference
Enhancing Law Enforcement Activities	\$ 22,911,774	\$ 24,837,359	\$ 1,925,585
Law Enforcement Services	130,165,865	130,991,412	825,547
Behavioral Health Services	126,490,913	126,490,913	-
Protective Services	159,228,034	159,228,034	-
Total 2011 Realignment	\$ 438,796,586	\$ 441,547,718	\$ 2,751,132
Mental Health	\$ 50,465,345	\$ 58,293,345	\$ 7,828,000
Public Health	19,333,372	19,333,372	-
Social Services	157,580,731	157,680,731	100,000
Total 1991 Realignment - Non- CalWORKs	\$ 227,379,448	\$ 235,307,448	\$ 7,928,000
CalWORKs	176,321,313	176,321,313	-
Total 1991 Realignment	\$ 403,700,761	\$ 411,628,761	\$ 7,928,000
Proposition 172	180,319,324	173,062,330	(7,256,994)
Total	\$ 1,022,816,671	\$ 1,026,238,809	\$ 3,422,138
Total Non-CalWORKs Realignment	\$ 666,176,034	\$ 676,855,166	\$ 10,679,132
Total Semi- discretionary Reimbursement - Non- CalWORKs	\$ 846,495,358	\$ 849,917,496	\$ 3,422,138

### Departmental Revenue and Reimbursements

The Revised Recommended General Fund budget reflects a net increase of \$37 million in estimated Federal, State and other departmental revenue and reimbursements, which are dedicated to a specific purpose and largely offset by associated program expenditures.

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

- Health Services, with a \$21 million increase resulting from Board-approved increases funded with ARPA and Patient Care Revenue, as well as \$17 million of Behavioral Health Bridge Housing funding.
- Child, Family and Adult Services, with a \$7 million increase resulting from re-budgeted Federal and State revenue supporting the **Department's programs**.
- Sheriff, with a \$3 million increase due to additional grant revenue previously approved by the Board.
- Homeless Services and Housing, with a \$3 million increase due to additional and re-budgeted funding previously approved by the Board.

### Categorical Revenue Reductions

Two departments, Child Support Services and Probation, identified programmatic impacts as a result of anticipated reductions in revenue designated for a specific purpose (categorical revenue), as described below. More detail for each of the reductions is included in Attachment 3 and the budget unit sections for these departments.

In the Child Support Services budget, a \$1.1 million reduction in the State and Federal funding allocation results in the deletion of 11.0 vacant full-time equivalent (FTE) positions, necessitating the reorganization of certain teams and the streamlining of department processes.

In the Probation budget, four separate categorical reductions result in a combined anticipated revenue loss of \$2.7 million, as follows:

- Treatment Courts: A \$0.2 million loss of federal reimbursement passed through the Department of Health Services would have resulted in the deletion of 1.0 vacant FTE with impacts to the Driving Under the Influence and Mental Health Treatment Courts. Because of **the importance of the Mental Health Treatment Court to the County's** ability to meet its obligations under the Mays consent decree, an



associated growth request to continue this funding with discretionary resources is recommended for approval.

- Juvenile Justice Realignment (Senate Bill 823): A reduction in available Senate Bill (SB) 823 funding due to a lower than anticipated fund balance would result in the deletion of 3.0 vacant FTE in the **Probation department and 1.0 filled FTE in the Public Defender's Office**, and would limit youth access to legal counseling, transitional housing, therapeutic treatment services, and other evidence-based practices. To continue to **meet the County's obligations under juvenile justice** realignment, an associated growth request to continue this funding with a combination of discretionary and semi-discretionary resources is recommended for approval.
- Post Release Community Supervision (PRCS): A reduction in the State budget results in the loss of \$0.5 million in anticipated PRCS revenue, resulting in the elimination of 2.0 vacant FTE with impacts to the ability to supervise this population and operate various community outreach programs. An associated growth request to continue this funding with discretionary resources is not recommended for approval, **consistent with the Board's budget priorities**, which prioritize the most critical needs and seek to limit the extent to which reductions in State and Federal funding are backfilled with discretionary resources.
- Community Corrections Performance Incentives Act (Senate Bill 678): A reduction in the State budget results in the loss of \$0.7 million in anticipated SB 678 funding, which requires the elimination of 3.0 vacant FTE and impacts Adult Day Reporting Center Programs. Similar to the PRCS funding above, an associated growth request for discretionary funding is not recommended for approval, consistent with **the Board's budget priorities**.

#### General Fund Appropriations

The Revised Recommended General Fund budget includes appropriation adjustments totaling \$68 million for the following purposes:

- \$48 million to cover Base budget adjustments, resulting largely from appropriations associated with additional and re-budgeted State, Federal, and other departmental revenue.
- \$23 million (\$22 million Net County Cost) to fund growth priorities identified in the Approved Budget, fully funded growth resulting from State funding, and new County obligations funded with discretionary resources as described more fully in the New or Enhanced Programs (growth) section of this letter.
- \$4 million of program reductions resulting from the loss of dedicated funding, some of which is backfilled with discretionary

and semi-discretionary resources in the recommended growth, as described in the Categorical Revenue Reductions section above.

General Fund Reserves

As shown below, the Revised Recommended General Fund Budget includes \$27 million in net reserve increases compared to the Approved Budget.

FY 2024-25 Revised Recommended Budget  
GENERAL FUND RESERVE STATUS

Reserved for:	FY 2024-25 Approved Recommended Budget	FY 2024-25 Revised Recommended Budget	Change
Tax Loss Teeter	\$ 2,831,227	\$ 2,685,709	\$ (145,518)
Teeter Delinquencies	661,944	737,604	75,660
Loan Buyout (Teeter Plan)	7,733,340	7,574,509	(158,831)
Sub-total: Restricted Reserves	\$ 11,226,511	\$ 10,997,822	\$ (228,689)
General Reserves	\$ 85,365,175	\$ 90,739,147	\$ 5,373,972
Cash Flow	32,421,527	32,421,527	-
Imprest Cash	525,895	513,650	(12,245)
Special Deposits Travel	100,000	100,000	-
Property Tax System	21,548,646	26,387,823	4,839,177
Service Stability	88,443,938	90,639,816	2,195,878
American River Parkway Homeless	5,000,000	5,000,000	-
Affordable Housing Incentive	5,000,000	5,000,000	-
ARPA Administration		7,829,128	7,829,128
ARPA CBO Capacity Building		6,949,151	6,949,151
Sub-total: Discretionary	\$ 238,405,181	\$ 265,580,242	\$ 27,175,061
Total Reserves	\$ 249,631,692	\$ 276,578,064	\$ 26,946,372

Recommended reserve changes are as follows:

- \$14.8 million total to create two new reserves resulting from the reallocation of ARPA funding during FY 2023-24. These ARPA-related reserves include \$7.8 million for ARPA administrative costs through December 31, 2026 and \$7 million for the ARPA Community Based Organization (CBO) Capacity Building project.
- \$5.4 million increase to General Reserves, consistent with the **Board's General** Fund Reserve Policy, which calls for maintaining a balance in the General Reserve of 10% of discretionary revenues.
- \$4.8 million reduction to the release from the Property Tax System reserve that was included in the Approved Budget. This

reduction in the reserve release accounts for amounts not spent in FY 2023-24 that are expected to be spent in future years.

- \$2.2 million increase to the Service Stability Reserve, consistent **with the Board's General Fund Reserve Policy, which calls for** depositing remaining discretionary resources in this fund after funding base budget requirements and any new County obligations.
- \$0.2 million net decrease to Teeter reserves based on the most recent calculation of required reserve balances by the Department of Finance.
- A minor adjustment to the Imprest Cash Reserve based on FY 2023-24 balances.

#### NEW OR ENHANCED PROGRAMS (GROWTH)

County departments submitted over \$190 million in requests for new or enhanced programs (growth requests) for the FY 2024-25 budget, including over \$60 million to be funded with General Fund discretionary resources (Net County Cost or "NCC").

The Approved Budget funded \$103 million in all funds for new or enhanced programs, including \$51 million in the General Fund, with \$9 million of that amount funded with Net County Cost. The Approved Budget also identified \$21 million of General Fund growth prioritized for inclusion in the Revised Recommended Budget, resources permitting.

The Revised Recommended Budget includes funding for the growth prioritized in June, as well as additional General Fund growth of \$3 million, for total additional General Fund growth of \$23 million, \$22 million of which is funded with Net County Cost.

Growth Prioritized for Revised Recommended Budget

The following table summarizes the growth that was prioritized for funding in the Revised Recommended Budget, all of which is now recommended for funding as the result of sufficient additional resources being available. The recommended growth for Emergency Services represents a reduction from the amount identified in the Approved Budget as the result of revised cost and funding estimates.

FY 2024-25 Recommended Budget

GROWTH PRIORITIZED FOR INCLUSION IN REVISED RECOMMENDED BUDGET

Department/Budget Unit	Description	Total Appropriation	Net County Cost	FTE
Animal Care Services	Reallocate 1.0 FTE Veterinarian to 1.0 FTE Chief of Shelter Medicine	\$ 16,709	\$ 16,709	0.0
Emergency Services	Emergency Operations Center one-time audio visual upgrades	330,220	330,220	0.0
Financing-Transfers/Reimbursement	One-time General Fund contribution to Roads Fund	20,000,000	20,000,000	0.0
<b>Total General Fund - Net County Cost</b>		<b>\$20,346,929</b>	<b>\$20,346,929</b>	<b>0.0</b>
Roads	Pavement maintenance and rehabilitation for County roads	20,000,000	-	0.0
<b>Total Non-General Fund - Net County Cost</b>		<b>\$20,000,000</b>	<b>\$ -</b>	<b>0.0</b>
<b>TOTAL ALL FUNDS</b>		<b>\$40,346,929</b>	<b>\$20,346,929</b>	<b>0.0</b>

More detailed information for each recommendation listed on the table is provided in Attachment 4.

Additional Recommended Growth

In addition to the growth funded and prioritized in the Approved Budget, the Revised Recommended Budget also includes additional recommended General Fund growth with total appropriations of approximately \$3 million, of which approximately \$2 million in Net County Cost is recommended to address County obligations. The additional recommended growth in the General Fund is also detailed in Attachment 4 and includes:

- Sheriff - Jail Medical Escorts for Mays Consent Decree Compliance: \$0.9 million Net County Cost is recommended to fund 4.0 FTE Deputy Sheriff positions that will be responsible for escorting inmates and medical staff to facilitate medical and psychiatric appointments to comply with the Mays consent decree.
- Probation - Treatment Courts: As described in the Categorical Revenue Reductions section above, \$0.2 million Net County Cost

is recommended to provide discretionary funding to backfill the loss of dedicated revenue and restore 1.0 FTE in the Probation budget to maintain current service levels in the Driving Under the Influence and Mental Health Treatment Courts, supporting **the County's obligations under the Mays consent decree.**

- Probation - Juvenile Justice Realignment (SB 823): As described in the Categorical Revenue Reductions section, \$1.4 million of backfill funding is recommended to restore 3.0 FTE in **Probation and 1.0 FTE in the Public Defender's Office to maintain** current services levels associated with SB 823 Juvenile Justice Realignment. Of the \$1.4 million total, \$0.8 million is recommended to be funded with Juvenile Reentry Grant (a semi-discretionary resource), and \$0.5 million is Net County Cost.
- Human Assistance - CalWORKs Expanded Subsidized Employment: As a result of restored funding in the State budget, 16.0 FTE and contract expenditures are being restored for this program, funded with \$4.1 million in revenue from the State.
- Human Assistance - CalWORKs Family Stabilization: Funding for this program was also restored in the State budget, with \$0.6 million of State revenue funding 4.0 restored FTE and contract expenditures.
- Human Assistance - California Statewide Automated Welfare System (CalSAWS): \$0.4 million Net County Cost is **recommended to fund the County's required share of cost for the** CalSAWS project.

#### ATTACHMENTS TO THE BUDGET TRANSMITTAL LETTER

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

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

Attachment 2: Provides total appropriations by fund and budget unit.

Attachment 3: Provides information on program reductions resulting from a loss of dedicated revenue, some of which are recommended to be backfilled with discretionary resources in the recommended growth.

Attachment 4: Provides information on new and enhanced programs (growth) recommended for funding in the Revised Recommended Budget.

**CONCLUSION/ACKNOWLEDGEMENT**

I would like to acknowledge the hard work and dedication of the County's department heads and fiscal staff in preparing this year's budget, which began last fall and winter with the preparation of departmental budget requests aligned with the Board's priorities and continued through the spring and summer with approval of the Recommended Budget in June and development of this Revised Recommended Budget. I would also like to thank the executive leadership team and the staff in the Office of Budget and Debt Management, whose insights and contributions to the preparation of this year's budget have been invaluable.

The FY 2024-25 Revised Recommended Budget will be presented to the Board on September 4, 2024 starting at 9:30 a.m., with deliberations on that date and the following two days, as needed.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "D. Villanueva", with a long horizontal flourish extending to the right.

David Villanueva  
County Executive

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			
<b>General Fund</b>								
<b>Elected Officials</b>								
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
<b>Subtotal - ELECTED OFFICIALS</b>		<b>3,380,561</b>	<b>-</b>	<b>876,174</b>	<b>4,256,735</b>	<b>3,640,994</b>	<b>(5,510,020)</b>	<b>6,125,761</b>
<b>General Government</b>								
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	-	-	-	-	-	-	-
<b>Subtotal - GENERAL GOVERNMENT</b>		<b>97,176</b>	<b>-</b>	<b>20,000,000</b>	<b>20,097,176</b>	<b>-</b>	<b>-</b>	<b>20,097,176</b>
<b>Administrative Services</b>								
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
<b>Subtotal - ADMINISTRATIVE SERVICES</b>		<b>1,745,724</b>	<b>-</b>	<b>330,220</b>	<b>2,075,944</b>	<b>1,772,481</b>	<b>-</b>	<b>303,463</b>
<b>Social Services</b>								
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	-	-	-	-	-	-	-
<b>Subtotal - SOCIAL SERVICES</b>		<b>41,949,929</b>	<b>(1,137,357)</b>	<b>550,412</b>	<b>41,362,984</b>	<b>32,638,034</b>	<b>7,928,000</b>	<b>796,950</b>
<b>Community Services</b>								
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)
<b>Subtotal - COMMUNITY SERVICES</b>		<b>1,050,276</b>	<b>-</b>	<b>16,709</b>	<b>1,066,985</b>	<b>1,438,737</b>	<b>-</b>	<b>(371,752)</b>
<b>Public Safety And Justice</b>								
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	-	-	-	-	-	-	-



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			
001A	5780000BU - Office of Inspector General	-	-	-	-	-	-	-
001A	6700000BU - Probation	202,536	(2,669,781)	1,576,501	(890,744)	(2,469,152)	1,004,158	574,250
001A	6760000BU - Care In Homes And Inst-Juv Court	-	-	-	-	-	-	-
001A	6910000BU - Public Defender	-	-	-	-	-	-	-
<b>Subtotal - PUBLIC SAFETY AND JUSTICE</b>		<b>202,536</b>	<b>(2,669,781)</b>	<b>1,576,501</b>	<b>(890,744)</b>	<b>(2,469,152)</b>	<b>1,004,158</b>	<b>574,250</b>
<b>Total General Fund Dept</b>		<b>48,426,202</b>	<b>(3,807,138)</b>	<b>23,350,016</b>	<b>67,969,080</b>	<b>37,021,094</b>	<b>3,422,138</b>	<b>27,525,848</b>
<b>General Government</b>								
001A	5700000BU - Non-Departmental Revenues/General	-	-	-	-	3,277,549	-	(3,277,549)
<b>Subtotal - GENERAL GOVERNMENT</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,277,549</b>	<b>-</b>	<b>(3,277,549)</b>
<b>TOTAL GENERAL FUND</b>		<b>48,426,202</b>	<b>(3,807,138)</b>	<b>23,350,016</b>	<b>67,969,080</b>	<b>40,298,643</b>	<b>3,422,138</b>	<b>24,248,299</b>
<b>Non-General Fund</b>								
<b>Elected Officials</b>								
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
<b>Subtotal - ELECTED OFFICIALS</b>		<b>10,135,092</b>	<b>-</b>	<b>-</b>	<b>10,135,092</b>	<b>825,658</b>	<b>-</b>	<b>9,309,434</b>
<b>General Government</b>								
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
<b>Subtotal - GENERAL GOVERNMENT</b>		<b>27,013,019</b>	<b>-</b>	<b>825,547</b>	<b>27,838,566</b>	<b>(34,621,964)</b>	<b>-</b>	<b>62,460,530</b>
<b>Administrative Services</b>								

**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)			
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	-	-	-	-	-	-
<b>Subtotal - ADMINISTRATIVE SERVICES</b>		<b>35,748,650</b>	<b>-</b>	<b>-</b>	<b>35,748,650</b>	<b>5,137,618</b>	<b>30,611,032</b>
<b>Social Services</b>							
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	-	-	-	-	-	-
<b>Subtotal - SOCIAL SERVICES</b>		<b>36,539,373</b>	<b>-</b>	<b>-</b>	<b>36,539,373</b>	<b>20,481,591</b>	<b>16,057,782</b>
<b>Sanitation Districts</b>							
261A	3028000BU - Sacramento Regional Sanitation	-	-	-	-	-	-
267A	3005000BU - Sacramento Area Sewer District	-	-	-	-	-	-
<b>Subtotal - SANITATION DISTRICTS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Services</b>							
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	-

**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
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	-	-	-	-	-	-	-
<b>Subtotal - COMMUNITY SERVICES</b>		<b>140,486,235</b>	<b>-</b>	<b>22,439,931</b>	<b>162,926,166</b>	<b>93,022,585</b>	<b>-</b>	<b>69,903,581</b>
<b>Public Safety And Justice</b>								
001R	5528000BU - Dispute Resolution-Restricted	(43,791)	-	-	(43,791)	-	-	(43,791)
001R	6708000BU - Probation-Restricted Revenues	(676,618)	-	-	(676,618)	54,545	-	(731,163)
<b>Subtotal - PUBLIC SAFETY AND JUSTICE</b>		<b>(720,409)</b>	<b>-</b>	<b>-</b>	<b>(720,409)</b>	<b>54,545</b>	<b>-</b>	<b>(774,954)</b>
<b>TOTAL NON-GENERAL FUND</b>		<b>249,201,960</b>	<b>-</b>	<b>23,265,478</b>	<b>272,467,438</b>	<b>84,900,033</b>	<b>-</b>	<b>187,567,405</b>
<b>GRAND TOTAL</b>		<b>297,628,162</b>	<b>(3,807,138)</b>	<b>46,615,494</b>	<b>340,436,518</b>	<b>125,198,676</b>	<b>3,422,138</b>	<b>211,815,704</b>

FY 2024-25 Revised Recommended Budget  
 APPROPRIATIONS BY FUND AND BUDGET UNIT

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

FY 2024-25 THE ALL FUNDS BUDGET - TOTAL APPROPRIATIONS

Fund	Approved Recommended Budget	Revised Recommended Budget	Difference	%
General Fund	\$ 3,783,861,935	\$ 3,851,831,015	\$ 67,969,080	1.8%
Community Investment Program	65,542	65,543	1	0.0%
Neighborhood Revitalization	4,389,887	4,390,232	345	0.0%
Mental Health Services Act	146,348,106	146,348,106	-	0.0%
Public Safety Sales Tax	180,319,324	173,062,330	(7,256,994)	-4.0%
1991 Realignment	403,700,761	411,628,761	7,928,000	2.0%
2011 Realignment	438,796,586	441,547,718	2,751,132	0.6%
Clerk/Recorder Fees	8,108,403	8,108,403	-	0.0%
SSD DOJ Asset Forfeiture	1,321,084	1,423,795	102,711	7.8%
SSD Restricted Revenue	18,002,384	22,683,252	4,680,868	26.0%
Economic Development	69,135,800	77,024,956	7,889,156	11.4%
Environmental Management	24,921,738	24,921,738	-	0.0%
Golf Fund	11,382,629	12,769,629	1,387,000	12.2%
Transient Occupancy Tax	5,610,178	5,364,838	(245,340)	-4.4%
Transportation	458,944,568	519,853,749	60,909,181	13.3%
Water Resources	275,415,108	326,255,849	50,840,741	18.5%
Airport System	1,124,456,006	1,146,114,937	21,658,931	1.9%
Waste Management & Recycling	222,740,750	222,740,750	-	0.0%
Capital Projects Funds	159,410,110	195,507,773	36,097,663	22.6%
Debt Service Funds	43,604,591	49,332,237	5,727,646	13.1%
Other Special Revenue Funds	130,773,288	132,660,284	1,886,996	1.4%
Other Enterprise Funds	3,563,096	4,140,446	577,350	16.2%
Other Internal Service Funds	514,727,207	526,337,857	11,610,650	2.3%
Other Special Districts & Agencies	469,689,489	494,189,128	24,499,639	5.2%
Other Restricted Funds	70,429,684	109,101,446	38,671,762	54.9%
Patient Care Revenue	275,251,117	278,001,117	2,750,000	1.0%
Total Appropriations	\$8,844,969,371	\$9,185,405,889	\$340,436,518	3.8%
Total Interfund Reimbursements	(1,968,094,907)	(2,053,785,714)	(85,690,807)	4.4%
NET APPROPRIATIONS	\$ 6,876,874,464	\$ 7,131,620,175	\$ 254,745,711	3.7%

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

County of Sacramento  
FY 2024-25 Revised Recommended Budget Compared to FY 2024-25 Approved Budget

**Total Appropriations by Budget Unit**

Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2024-25 Approved	FY 2024-25 Revised Recommended	Variance
001A	3210000	Agricultural Comm-Sealer Of Wts & Meas	\$ 5,935,617	\$ 5,935,617	\$ -
001A	3220000	Animal Care Services	15,120,243	15,136,952	16,709
001A	3230000	Department Of Finance	41,853,458	41,853,458	-
001A	3240000	County Clerk/Recorder	12,838,403	12,838,403	-
001A	3260000	Wildlife Services	195,000	195,000	-
001A	3310000	Cooperative Extension	598,899	598,899	-
001A	3610000	Assessor	23,323,143	23,323,143	-
001A	4010000	Clerk of the Board	4,672,959	4,672,959	-
001A	4050000	Board of Supervisors	5,684,931	5,759,931	75,000
001A	4210000	Civil Service Commission	549,983	549,983	-
001A	4410000	Voter Registration And Elections	17,656,324	17,656,324	-
001A	4522000	Contribution To The Law Library	311,401	311,401	-
001A	4610000	Coroner	11,545,224	11,545,224	-
001A	4660000	Fair Housing Services	-	-	-
001A	4810000	County Counsel	7,889,869	7,889,869	-
001A	5020000	Court / Non-Trial Court Operations	10,164,726	10,164,726	-
001A	5040000	Court / County Contribution	24,468,756	24,468,756	-
001A	5050000	Court Paid County Services	2,397,525	2,397,525	-
001A	5110000	Financing-Transfers/Reimbursement	6,050,926	26,121,851	20,070,925
001A	5510000	Conflict Criminal Defenders	12,097,220	12,097,220	-
001A	5660000	Grand Jury	393,323	393,323	-
001A	5710000	Data Processing-Shared Systems	27,511,303	27,511,303	-
001A	5720000	Community Development	29,841,182	30,261,182	420,000
001A	5730000	County Executive Cabinet	6,928,663	6,928,663	-
001A	5740000	Office of Compliance	-	-	-
001A	5750000	Justice Planning, Analytics and Coordinati	236,840	236,840	-
001A	5770000	Non-Departmental Costs/General Fund	25,102,769	25,129,020	26,251
001A	5780000	Office of Inspector General	182,234	182,234	-
001A	5800000	District Attorney	125,875,181	126,556,390	681,209
001A	5810000	Child Support Services	49,149,010	48,011,653	(1,137,357)
001A	5820000	Homeless Services and Housing	53,416,876	56,454,951	3,038,075
001A	5920000	Contribution To LAFCO	269,380	269,380	-
001A	5970000	Office of Labor Relations	-	-	-

Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2024-25 Approved	FY 2024-25 Revised Recommended	Variance
001A	5980000	Appropriation For Contingency	14,554,795	14,554,795	-
001A	6050000	Personnel Services	21,522,462	21,522,462	-
001A	6400000	Regional Parks	29,952,456	30,582,732	630,276
001A	6700000	Probation	208,949,989	208,059,245	(890,744)
001A	6760000	Care In Homes And Inst-Juv Court Wards	-	-	-
001A	6910000	Public Defender	59,743,707	59,743,707	-
001A	7090000	Emergency Services	8,252,959	10,328,903	2,075,944
001A	7200000	Health Services	820,816,338	849,713,924	28,897,586
001A	7230000	Juvenile Medical Services	-	-	-
001A	7250000	IHSS Provider Payments	153,400,090	154,654,090	1,254,000
001A	7270000	Health - Medical Treatment Payments	2,091,350	2,091,350	-
001A	7400000	Sheriff	681,348,041	684,848,567	3,500,526
001A	7410000	Correctional Health Services	126,555,538	126,555,538	-
001A	7800000	Child, Family and Adult Services	302,071,880	309,506,999	7,435,119
001A	8100000	Human Assistance-Administration	358,248,854	360,124,415	1,875,561
001A	8700000	Human Assistance-Aid Payments	474,092,108	474,092,108	-
		<b>Subtotal</b>	<b>\$ 3,783,861,935</b>	<b>\$3,851,831,015</b>	<b>\$ 67,969,080</b>
001A	5700000	Non-Departmental Revenues/General Fund	-	-	-
		<b>Total Appropriations - General Fund</b>	<b>\$ 3,783,861,935</b>	<b>\$3,851,831,015</b>	<b>\$ 67,969,080</b>

029G	0290007	South Sacramento Conservation Agency A	\$ 257,500	\$ 257,500	\$ -
118A	1182880	Florin Road Capital Project	436,429	461,163	24,734
130A	1300000	Laguna Stonelake CFD	370,595	378,951	8,356
131A	1310000	Park Meadows CFD-Bond Proceeds	199,653	200,413	760
132A	1320000	Mather Landscape Maint CFD	527,937	523,958	(3,979)
136A	1360000	Mather PFFP	820,558	839,551	18,993
137A	1370000	Gold River Station #7 Landscape CFD	74,981	74,981	-
139A	1390000	Metro Air Park 2001 CFD 2000-1	27,100,296	36,039,865	8,939,569
140A	1400000	McClellan CFD 2004-1	974,338	972,605	(1,733)
141A	1410000	Sacramento County LM CFD 2004-2	510,298	510,298	-
142A	1420000	Metro Air Park Services Tax	1,260,703	1,395,542	134,839
143A	1430000	North Vineyard Station Specific Plan	6,074,527	6,139,428	64,901
144A	1440000	North Vineyard Station CFDs	6,003,685	6,055,486	51,801
145A	1450000	Florin Vineyard Comm Plan	5,423,312	6,896,678	1,473,366
146A	1460000	Metro Air Park Impact Fees	36,373,912	41,056,595	4,682,683
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	717,317	725,916	8,599
160A	1600000	Countywide Library Facilities	5,904,015	6,940,828	1,036,813
034A	2070000	Fixed Assets-Heavy Equipment	12,446,175	11,673,281	(772,894)

Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2024-25 Approved	FY 2024-25 Revised Recommended	Variance
026A	2140000	Transportation-Sales Tax	88,755,924	98,354,336	9,598,412
021A	2150000	Building Inspection	24,364,396	24,364,396	-
021E	2151000	Development and Code Services	74,885,059	74,935,059	50,000
021D	2180000	Technology Cost Recovery Fee	1,808,275	1,808,275	-
051A	2200000	Solid Waste Enterprise	216,760,302	216,760,302	-
050A	2240000	Solid Waste Commercial Program	5,980,448	5,980,448	-
229A	2290000	Natomas Fire District	4,228,736	5,264,855	1,036,119
253A	2530000	CSA No. 1	3,285,981	3,335,981	50,000
028A	2800000	Connector Joint Powers Authority	796,881	657,135	(139,746)
315A	2810000	Water Agency Zone 11 - Drainage Infrastru	24,019,300	30,258,600	6,239,300
108A	2840000	Vineyard Public Facilities Financing Plan	13,519,805	14,514,850	995,045
257A	2857000	CSA No. 10	519,134	576,009	56,875
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	5,324,784	5,476,933	152,149
005A	2900000	Roads	257,309,148	310,695,344	53,386,196
025A	2910000	SCTDF Capital Fund	31,200,322	29,074,895	(2,125,427)
068A	2930000	Rural Transit Program	3,123,156	3,123,156	-
005B	2960000	Department of Transportation	73,441,009	73,441,009	-
267A	3005000	Sacramento Area Sewer District	55,371,231	55,371,231	-
301A	3011000	2020 Refunding COPs-Debt Service	4,127,238	4,202,081	74,843
261A	3028000	Sacramento Regional Sanitation District	80,231,651	80,231,651	-
318A	3044000	Water Agency Zone 13	2,624,013	2,756,263	132,250
320A	3050000	Water Agency Enterprise	201,849,180	245,162,409	43,313,229
101A	3070000	Antelope Public Facilities Financing Plan	3,880,379	4,076,967	196,588
115A	3081000	Bradshaw/US 50 Financing District	-	-	-
107A	3090000	Laguna Community Facilities District	292,639	299,781	7,142
007A	3100000	Capital Construction	142,462,619	166,033,018	23,570,399
322A	3220001	Water Resources	46,922,615	48,078,577	1,155,962
001R	3220800	Animal Care-Restricted Revenues	270,038	458,590	188,552
001Q	3241000	Clerk/Recorder Fees	8,108,403	8,108,403	-
330A	3300000	Landscape Maintenance District	1,243,749	1,243,749	-
010B	3350000	Environmental Management	24,490,738	24,490,738	-
010C	3351000	EMD Special Program Funds	431,000	431,000	-
041A	3400000	Airport System	607,878,030	634,497,961	26,619,931
043A	3480000	Airport-Cap Outlay	516,577,976	511,616,976	(4,961,000)
351A	3516494	Del Norte Oaks Park District	3,800	3,800	-
023A	3830000	Affordability Fee	6,162,000	7,980,210	1,818,210
020A	3870000	Economic Development	69,135,800	77,024,956	7,889,156
039A	3900000	Workers Compensation Insurance	41,829,864	41,829,864	-

Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2024-25 Approved	FY 2024-25 Revised Recommended	Variance
037A	3910000	Liability/Property Insurance	49,603,637	49,603,637	-
038A	3920000	Dental Insurance	17,800,000	17,800,000	-
040A	3930000	Unemployment Insurance	1,385,616	1,385,616	-
015A	4060000	Transient-Occupancy Tax	5,610,178	5,364,838	(245,340)
001F	5060000	Community Investment Program	65,542	65,543	1
001R	5528000	Dispute Resolution-Restricted Revenues	1,015,464	971,673	(43,791)
001G	5790000	Neighborhood Revitalization	4,132,387	4,132,732	345
001R	5800001	District Attorney-Restricted Revenues	6,008,722	11,264,524	5,255,802
001R	5820800	HSH Restricted Revenues	-	-	-
016A	5940000	Teeter Plan	43,604,591	49,332,237	5,727,646
011A	6310000	County Library	1,397,030	1,415,816	18,786
001R	6410000	Parks-Restricted Revenues	2,450,351	2,493,842	43,491
002A	6460000	Fish And Game Propagation	10,407	10,407	-
018A	6470000	Golf	11,382,629	12,769,629	1,387,000
560A	6491000	CSA No.4B-(Wilton-Cosumnes)	21,275	25,148	3,873
561A	6492000	CSA No.4C-(Delta)	40,004	47,987	7,983
562A	6493000	CSA No.4D-(Herald)	8,083	9,548	1,465
563A	6494000	County Parks CFD 2006-1	16,500	16,500	-
006A	6570000	Park Construction	16,947,491	29,474,755	12,527,264
001R	6708000	Probation-Restricted Revenues	16,027,592	15,350,974	(676,618)
035A	7000000	General Services	206,913,870	208,938,444	2,024,574
059A	7020000	Regional Radio Communications System	6,233,072	6,233,072	-
036A	7080000	General Services-Capital Outlay	11,389,958	21,701,152	10,311,194
001R	7091000	OES-Restricted Revenues	420,939	440,181	19,242
001R	7208000	Health Svcs-Restricted Revenues	32,116,448	61,653,335	29,536,887
001U	7209000	Patient Care Revenue	275,251,117	278,001,117	2,750,000
013A	7210000	First 5 Sacramento Commission	22,146,121	22,146,121	-
001I	7290000	Mental Health Services Act	146,348,106	146,348,106	-
054A	7400001	Jail Industries	286,952	382,663	95,711
001S	7408000	SSD Restricted Revenue	18,002,384	22,683,252	4,680,868
001P	7409000	SSD DOJ Asset Forfeiture	1,321,084	1,423,795	102,711
001M	7440000	2011 Realignment	438,796,586	441,547,718	2,751,132
001J	7460000	Public Safety Sales Tax	180,319,324	173,062,330	(7,256,994)
001K	7480000	1991 Realignment	403,700,761	411,628,761	7,928,000
031A	7600000	Department of Technology	141,391,029	141,391,028	(1)
001R	7809900	Child, Family Adult-Restricted Revenues	11,574,746	15,679,667	4,104,921
060A	7860000	Board Of Retirement	21,901,486	21,901,486	-
056A	7990000	Parking Enterprise	3,563,096	4,140,446	577,350



Fund	B.U.	Department	TOTAL APPROPRIATIONS		
			FY 2024-25 Approved	FY 2024-25 Revised Recommended	Variance
001R	8100800	Human Assistance-Restricted Revenues	258,432	405,997	147,565
030A	9030000	Interagency Procurement	3,832,500	3,880,277	47,777
277A	9277000	Fixed Asset Revolving	3,841,576	3,841,576	-
280A	9280000	Juvenile Courthouse Project-Debt Service	2,531,427	2,627,516	96,089
282A	9282000	2004 Pension Obligation Bond-Debt Service	150,895,858	151,428,958	533,100
284A	9284000	Tobacco Litigation Settlement-Capital Project	-	-	-
307A	9307001	2018 Refunding COPs-Debt Service	10,259,684	10,349,513	89,829
313A	9313000	Pension Obligation Bond-Debt Service	154,087	398,724	244,637
336B	9336001	Mission Oaks Maint/Improvement Dist	1,496,599	1,523,774	27,175
336A	9336100	Mission Oaks Recreation And Park District	6,037,373	7,737,364	1,699,991
337A	9337000	Carmichael Recreation And Park District	17,177,358	18,935,519	1,758,161
337B	9337100	Carmichael RPD Assessment District	-	-	-
338C	9338000	Sunrise Recreation And Park District	14,511,314	15,647,910	1,136,596
338B	9338001	Antelope Assessment	808,448	890,471	82,023
338D	9338005	Citrus Heights Assessment Districts	116,000	116,000	-
338F	9338006	Foothill Park	1,290,348	1,290,348	-
338E	9338009	After The Bell	-	-	-
		<b>Total Appropriations - Non-General Funds</b>	<b>\$ 5,061,107,436</b>	<b>\$5,333,574,874</b>	<b>\$272,467,438</b>
		<b>TOTAL APPROPRIATIONS - ALL FUNDS</b>	<b>\$ 8,844,969,371</b>	<b>\$9,185,405,889</b>	<b>\$340,436,518</b>
		<b>TOTAL REIMBURSEMENTS</b>	<b>(1,968,094,907)</b>	<b>(2,053,785,714)</b>	<b>(85,690,807)</b>
		<b>NET APPROPRIATIONS</b>	<b>\$ 6,876,874,464</b>	<b>\$ 7,131,620,175</b>	<b>\$254,745,711</b>

## ATTACHMENT 3

### FY 2024-25 Revised Recommended Budget PROGRAM REDUCTIONS TO BASE BUDGET

The following Exhibit A to this attachment provides information on recommended categorical program reductions to the General Fund budget.

**All Funds Reduction Impact Summary**

Budget Unit Name	Request Summary	Total Appropriations	Net County Cost	FTE
<b>GENERAL FUND DEPARTMENTS (001A):</b>				
<b>Social Services:</b>				
Child Support Services	Delete 11.0 FTE vacant positions, consisting of the following: 1.0 FTE Child Support Program Manager, 6.0 FTE Child Support Officer Lv. 1, 2.0 FTE Child Support Officer Lv. 2, 2.0 FTE Office Specialist Lv. 2. Due to the \$1,137,357 categorical reduction in Child Support Services FY 2024-25 funding allocation from the State, the deletion of 11.0 FTE vacant positions is necessary to meet the department's financial situation and stay within the new State and Federal Budget Allocation. Vacant positions which were slated to be filled will necessitate a reorganization of certain teams and streamlining of certain processes in the department.	(\$1,137,357)	(\$1,137,357)	(11.0)
<b>Total - Child Support Services</b>		<b>(\$1,137,357)</b>	<b>(\$1,137,357)</b>	<b>(11.0)</b>
<b>Total - Social Services</b>		<b>(\$1,137,357)</b>	<b>(\$1,137,357)</b>	<b>(11.0)</b>
<b>Public Safety And Justice:</b>				
Probation	Delete 1.0 FTE (vacant) Deputy Probation Officer (DPO) position and various operating expenses (hardware, software, client transportation, and drug testing supplies) to offset a loss of federal reimbursement funding passed through the Department of Health Services. Elimination of a DPO would impact the effectiveness of the Driving Under the Influence Treatment Court (DUIIC) and Mental Health Treatment Court (MHTC). The DPO provides supervision and support services to clients participating in these programs. The reduction would result in the inability to serve 30-40 clients at any given time. The impact to the jail population is another factor to consider as many clients remain in custody until granted participation in MHTC. Operating expenses for hardware, software, client transportation, and drug testing supplies have also been proposed for reduction to cover the loss of funding that would have supported overhead and indirect costs for these positions; Probation is requesting backfill of these costs in a corresponding growth request to support client programming and public safety, and to replace necessary equipment and update software.	(\$226,440)	(\$226,440)	(1.0)
Probation	Delete 1.0 Full Time Equivalent (FTE) (filled) Supervising Probation Officer position, 2.0 FTE (filled) Senior Deputy Probation Officer positions, decrease intrafund charges that support 1.0 Level 5 Criminal Attorney with the Public Defender, professional services contracts that support community-based organizations, and various operating costs to offset a reduction of available Senate Bill 823 funding for FY 2024-25 resulting from lower-than-expected rollover funding. Elimination of funding would limit youth access to legal counseling, transitional housing, therapeutic treatment services, and other evidence-based practices. This reduction would also eliminate essential vocational opportunities that assist young adults in successfully reintegrating into the community, adding a potential risk for recidivism.  This request is split between the Juvenile Field Operations Program and the Youth Detention Facility Program and results in a total expenditure impact of \$1,350,062.	(\$1,350,061)	(\$1,350,061)	(3.0)
Probation	Delete 2.0 FTE (vacant) Deputy Probation Officer (DPO) positions to offset a loss of Post Release Community Supervision Mitigation funding resultant from the State Budget. Elimination of these positions would impact Probation's ability to supervise this population resulting in fewer officers available to operate Probation's various community outreach programs, such as the Mobile Probation Service Center vehicles.	(\$415,172)	(\$415,172)	(2.0)
Probation	Delete 3.0 FTE (vacant) Deputy Probation Officer positions to offset a loss of Senate Bill 678 Community Corrections Performance Incentives Act funding resulting from reductions in the State Budget. This reduction will impact Adult Day Reporting Center programs that provide needs assessments, support, linkages, education, employment training, behavioral interventions, and treatment services that help reduce recidivism of clients with a moderate to high risk to reoffend.	(\$678,108)	(\$678,108)	(3.0)
<b>Total - Probation</b>		<b>(\$2,669,781)</b>	<b>(\$2,669,781)</b>	<b>(9.0)</b>
<b>Total - Public Safety And Justice</b>		<b>(\$2,669,781)</b>	<b>(\$2,669,781)</b>	<b>(9.0)</b>
<b>TOTAL GENERAL FUND</b>		<b>(\$3,807,138)</b>	<b>(\$3,807,138)</b>	<b>(20.0)</b>
<b>Grand Total</b>		<b>(\$3,807,138)</b>	<b>(\$3,807,138)</b>	<b>(20.0)</b>

FY 2024-25 Revised Recommended Budget  
NEW OR ENHANCED PROGRAMS

The Revised Recommended Budget includes funding for additional new or **enhanced programs ("growth" requests) of \$23 million** (\$22 million Net County Cost) in the General Fund as summarized in the table below.

Funded - General Fund - New or Enhanced Programs

Department/Budget Unit	Total Appropriations	Net County Cost	FTE
Sheriff	\$ 876,174	\$ 876,174	4.0
Financing- Transfers/Reimbursement	20,000,000	20,000,000	0.0
Emergency Services	330,220	330,220	0.0
Human Assistance-Administration	550,412	379,059	20.0
Animal Care Services	16,709	16,709	0.0
Probation	1,576,501	750,954	4.0
<b>Total General Fund</b>	<b>\$ 23,350,016</b>	<b>\$ 22,353,116</b>	<b>28.0</b>

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

Non-General Fund appropriations for additional growth total \$23 million as summarized below.

Funded - Non-General Fund - New or Enhanced Programs

Department/Budget Unit	Gross Appropriations	Total Appropriations	FTE
2011 Realignment	\$ 825,547	\$ 825,547	-
Sacramento Regional Sanitation District	-	-	(1.0)
Roads	20,000,000	20,000,000	-
Park Construction	810,000	810,000	-
Golf	1,387,000	1,387,000	-
Airport System	242,931	242,931	1.0
<b>Total Non-General Fund</b>	<b>\$23,265,478</b>	<b>\$23,265,478</b>	<b>-</b>

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

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

<b>Priorities Approved in June</b>					
Department/ Budget Unit	BOS Budget Priority	Request Summary	Total Appropriations	Net County Cost	FTE
<b>General Government:</b>					
Financing-Transfers/Reimbursement	Enhanced Programs - Unincorporated - Street and Road Conditions	One-time General Fund Contribution to the Roads Fund. Due to an aging roadway system, there are many roadways that need rehabilitation with a pavement overlay. The maintenance cost for roadways increases when rehabilitation work is delayed due to lack of funding availability. Some roadways, if not addressed with pavement rehabilitation projects, would require a full reconstruction in the future. An additional area in prioritizing roadway rehabilitation and maintenance would be to focus on cost share agreements with utility agencies. This request is contingent upon approval of a request in the Roads Fund budget (Budget Unit 2900000). This request was prioritized for September, pending available funding.	\$20,000,000	\$20,000,000	0.0
<b>Total - Financing-Transfers/Reimbursement</b>			<b>\$20,000,000</b>	<b>\$20,000,000</b>	<b>0.0</b>
<b>Total - General Government</b>			<b>\$20,000,000</b>	<b>\$20,000,000</b>	<b>0.0</b>
<b>Administrative Services:</b>					
Emergency Services	County's Obligations	This funding request of \$330,200 would utilize the design and scope supported in a FY 23-24 one-time growth to implement the acquisition and installation of needed audio-visual upgrades to the Emergency Operations Center (EOC) to maintain functionality. Representative Bera and Senator Butler have included Sacramento's request for \$500,000 EOC Grant in the congressional appropriations bill for FY 2025. Following passage of the bill, FEMA will formally invite Sacramento to apply for the grant. Current EOC audio-visual equipment is obsolete and at the end of its service life. An ongoing budget amount of \$60,000 would support an annual maintenance agreement.	\$330,220	\$330,220	0.0
<b>Total - Emergency Services</b>			<b>\$330,220</b>	<b>\$330,220</b>	<b>0.0</b>
<b>Total - Administrative Services</b>			<b>\$330,220</b>	<b>\$330,220</b>	<b>0.0</b>
<b>Community Services:</b>					
Animal Care Services	Other Critical and Urgent	Reallocate 1.0 FTE Veterinarian position to 1.0 FTE Chief of Shelter Medicine position. The shelter currently has 3.0 FTE filled Veterinarian positions. Animal Care Services would like to reallocate one of the three positions to a leadership role. The Chief of Shelter Medicine would prepare the medical protocols for the shelter and hospital. This would provide consistency in the delivery of shelter medicine. This request is pending completion of the exam process. This request was prioritized for funding in September.	\$16,709	\$16,709	0.0
<b>Total - Animal Care Services</b>			<b>\$16,709</b>	<b>\$16,709</b>	<b>0.0</b>
<b>Total - Community Services</b>			<b>\$16,709</b>	<b>\$16,709</b>	<b>0.0</b>
<b>Total Priorities Approved in June</b>			<b>\$20,346,929</b>	<b>\$20,346,929</b>	<b>0.0</b>

Department/ Budget Unit	BOS Budget Priority	Request Summary	Total Appropriations	Net County Cost	FTE
<b>New Recommended Growth</b>					
<b>Elected Officials:</b>					
Sheriff	County's Obligations	Add 4.0 FTE Deputy Sheriff positions that will be responsible for escorting inmates to and from medical appointments, escorting medical staff during medication administration, facilitating other medical or psychiatric appointments, to comply with Mays Consent Decree requirements, which have expanded since last fiscal year.	\$876,174	\$876,174	4.0
<b>Total - Sheriff</b>			<b>\$876,174</b>	<b>\$876,174</b>	<b>4.0</b>
<b>Total - Elected Officials</b>			<b>\$876,174</b>	<b>\$876,174</b>	<b>4.0</b>
<b>Social Services:</b>					
Human Assistance-Administration		Add 16.0 FTE Human Services Specialists (of which, 1.0 FTE is Lao Language Culture, 3.0 FTE are Russian Language Culture, 2.0 FTE are Spanish Language Culture, the remaining 10.0 FTE have no language or culture designation) and \$2,334,567 in contract expenditures for the CalWORKs Expanded Subsidized Employment Program (ESE). The program had previously been eliminated under the report that CalWORKs ESE Allocations would be removed in the FY 2024-25 Governor's Budget. The enacted State budget passed in June 2024 partially restored the funding for CalWORKs ESE Allocations. As a result of the restoration of funding, 16.0 positions and \$2.3 million in contracts can be restored. There are no County costs associated with this request.	\$4,143,142	\$0	16.0
Human Assistance-Administration		Add 4.0 FTE Human Services Specialists in various language and culture classifications and \$158,806 in contract expenditures for the Family Stabilization program. The program had previously been eliminated under the report that the allocation would be completely reduced in the FY 2024-25 Governor's Budget. The enacted State budget passed in June 2024 fully restored the funding for Family Stabilization. As a result of the restoration of funding all previously eliminated positions and contract expenditures can be restored. There are no County costs associated with this request.	\$615,485	\$0	4.0
Human Assistance-Administration	County's Obligations	Add General Fund authority to support the County's share of cost increases to the California Statewide Automated Welfare System (CalSAWS) project. Decreases in the California Work Opportunity and Responsibility to Kids Information Network (CalWIN) and CalSAWS allocations, as well as overhead shifts, have resulted in a decrease in expenditures less intrafund reimbursements of \$4.2 million and a further decrease in revenues of \$4.6 million. CalSAWS is a State mandated project, the Net County Cost (NCC) is determined by a Joint Powers Authority (JPA) Agreement between all 58 counties.  The CalSAWS project costs and associated State, Federal, and local funding sources are split across various programs within the DHA – Administration Budget Unit, including a shift of overhead costs from the Public Assistance program and to the Veteran's Services program through an intrafund transfer. This request across three programs results in an increase to NCC of \$379,059.	(\$4,208,215)	\$379,059	0.0
<b>Total - Human Assistance-Administration</b>			<b>\$550,412</b>	<b>\$379,059</b>	<b>20.0</b>
<b>Total - Social Services</b>			<b>\$550,412</b>	<b>\$379,059</b>	<b>20.0</b>

Department/ Budget Unit	BOS Budget Priority	Request Summary	Total Appropriations	Net County Cost	FTE
<b>Public Safety And Justice:</b>					
Probation	County's Obligations	Provide funding to restore 1.0 FTE Deputy Probation Officer (DPO) position and various operating expenses due to a loss of federal reimbursement funding passed through the Department of Health Services. Elimination of this position would impact the effectiveness of both the Driving Under the Influence Treatment Court (DUITC) and Mental Health Treatment Court (MHTC) programs as the program is currently supported by a total of 3.0 FTE DPOs. The opportunity for clients to participate in MHTC and DUITC would diminish significantly as the DPO serves an integral role in providing supervision and support services to clients participating in these programs. The reduction would result in the inability to serve 30 to 40 clients at any given time and impact the jail population as many clients remain in custody until granted participation in MHTC.	\$226,440	\$226,440	1.0
Probation	County's Obligations	Provide funding to restore 1.0 FTE filled Supervising Probation Officer position, 2.0 FTE filled Senior Deputy Probation Officer positions, intra-department funding that supports 1.0 Level 5 Criminal Attorney with the Public Defender, professional services funding that supports community-based organization contracts, and various operating costs. Elimination of funding would limit youth access to legal counseling, transitional housing, therapeutic treatment services, and other evidence-based practices. This reduction would also eliminate essential vocational opportunities that assist young adults in successfully reintegrating into the community, adding a potential risk for recidivism.  This request is split between the Juvenile Field Operations Program and the Youth Detention Facility Program and results in a total expenditure impact of \$1,350,062, which is being backfilled with \$825,547 in 2011 Juvenile Reentry Grant Realignment and \$524,514 in General Fund.  This request is contingent upon approval of a linked growth request in the 2011 Realignment Budget Unit 7440000.	\$1,350,061	\$524,514	3.0
<b>Total - Probation</b>			<b>\$1,576,501</b>	<b>\$750,954</b>	<b>4.0</b>
<b>Total - Public Safety And Justice</b>			<b>\$1,576,501</b>	<b>\$750,954</b>	<b>4.0</b>
<b>Total New Recommended Growth</b>			<b>\$3,003,087</b>	<b>\$2,006,187</b>	<b>28.0</b>
<b>Grand Total - Revised Recommended Growth (GENERAL FUND)</b>			<b>\$23,350,016</b>	<b>\$22,353,116</b>	<b>28.0</b>

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

Department/Budget Unit	Growth Summary	Total Appropriations	FTE
<b>General Government:</b>			
2011 Realignment	Add 2011 Juvenile Reentry Grant Realignment funding to partially fund and restore 1.0 FTE filled Supervising Probation Officer position, 2.0 FTE filled Senior Deputy Probation Officer positions, intra-department transfers that support 1.0 Level 5 Criminal Attorney with the Public Defender, and contracted professional services that support community-based organizations. The absence of this funding would limit youth access to legal counseling, transitional housing, therapeutic treatment services, other evidence-based practices, and eliminate essential vocational opportunities that assist young adults in successfully reintegrating into the community, which could be a potential recidivism risk. This request is contingent upon approval of a linked growth request in the Probation (BU 6700000) budget.	\$825,547	0.0
<b>Total - 2011 Realignment</b>		<b>\$825,547</b>	<b>0.0</b>
<b>Total - General Government</b>		<b>\$825,547</b>	<b>0.0</b>
<b>Sanitation Districts:</b>			
Sacramento Regional Sanitation District	Delete 1.0 FTE Senior Auditor. This position was requested by the Sacramento Area Sewer District (SacSewer) and added during the Recommended Budget process by both the County and SacSewer Boards. The Department of Personnel Services concluded that this classification is not allowed outside of the Department of Finance and therefore the action is being reversed. SacSewer staff does not wish to submit a budget change to their Board and is leaving this position and its funding intact on their side. The County has agreed to also leave the funding intact in order to match the SacSewer budget numbers, however, in order to have an accurate County position count, we must remove the position from the Summary of Positions. (September Request)	\$0	(1.0)
<b>Total - Sacramento Regional Sanitation District</b>		<b>\$0</b>	<b>(1.0)</b>
<b>Total - Sanitation Districts</b>		<b>\$0</b>	<b>(1.0)</b>
<b>Community Services:</b>			
Airport System	Add 1.0 FTE Assistant Director of Airports in the Administration & Finance program to oversee day-to-day operations and the implementation of major Airport initiatives, relieving the Director of Airports to focus on key Airport initiatives and stakeholders. Funded by Airport revenue.	\$292,412	1.0
Airport System	June growth reversal - Reallocate 1.0 FTE Airport Manager back to 1.0 FTE Park Maintenance Superintendent due to the Department of Personnel Services Class and Pay denying the position reallocation. This request impacts the Airport Operations and Administration and Finance programs.	(\$49,481)	0.0
<b>Total - Airport System</b>		<b>\$242,931</b>	<b>1.0</b>
Golf	One-time funding for initial operating costs at the Campus Commons Golf Course. Campus Commons Golf Course is being rebuilt after flood control projects removed the old golf course. The course was previously operated by a leaseholder, but will now be operated by Regional Parks and a contracted fee manager. The Sacramento Area Flood Control Agency is making a \$77,000 reimbursement (one-time) for the loss of operating revenue due to flood control projects. This request is funded by the Golf Fund fund balance, and future operating costs will be funded by Golf revenue.	\$577,000	0.0
Golf	One-Time funding request to transfer funding to the Park Construction Fund for five construction projects. These projects are the Ancil Hoffman Golf Course (\$175,000), the Mather Golf Course maintenance yard office (\$200,000), the Cherry Island golf course bridge (\$110,000), the irrigation pumps at Cherry Island (\$75,000), and the Campus Commons golf course (\$250,000). This request is contingent upon approval of a linked growth request in the Park Construction budget (BU 6570000) and is funded by the Golf Fund fund balance.	\$810,000	0.0
<b>Total - Golf</b>		<b>\$1,387,000</b>	<b>0.0</b>



Department/Budget Unit	Growth Summary	Total Appropriations	FTE
Park Construction	This is a fully funded one-time growth request to transfer funding from the Golf Fund for lining the Ancil Hoffman Golf Course 10th teebox Pond (\$175,000), the Mather Golf Course maintenance yard office (\$200,000), the Cherry Island gold course bridge (\$110,000), the irrigation pumps at Cherry Island (\$75,000), and the Campus Commons gold course (\$250,000). This request is contingent upon approval of a linked growth request in the Golf budget (BU 6470000).	\$810,000	0.0
<b>Total - Park Construction</b>		<b>\$810,000</b>	<b>0.0</b>
Roads	One-time General Fund contribution to the Roads Fund. Due to an aging roadway system, there are many roadways that need rehabilitation with a pavement overlay. The maintenance cost for roadways increases when rehabilitation work is delayed due to lack of funding availability. Some roadways, if not addressed with pavement rehabilitation projects, would require a full reconstruction in the future. An additional area in prioritizing roadway rehabilitation and maintenance would be to focus on cost share agreements with utility agencies. This request is contingent upon approval of a linked request in the Financing Transfers/Reimbursements budget (BU 5110000). This request was prioritized for September pending available funding.	\$20,000,000	0.0
<b>Total - Roads</b>		<b>\$20,000,000</b>	<b>0.0</b>
<b>Total - Community Services</b>		<b>\$22,439,931</b>	<b>1.0</b>
<b>Grand Total - Revised Recommended Growth (NON-GENERAL FUND)</b>		<b>\$23,265,478</b>	<b>0.0</b>