

General Budget Information

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THE BOARD OF SUPERVISORS



DISTRICT 1
Phil Serna



DISTRICT 2
Patrick Kennedy



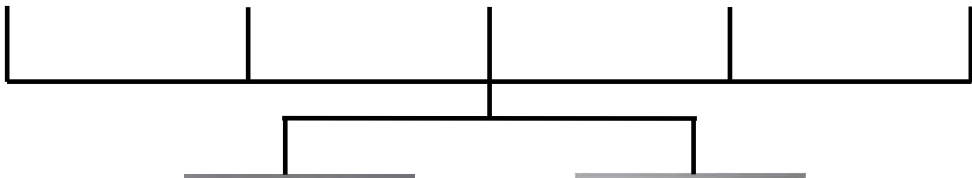
DISTRICT 3
Rich Desmond



DISTRICT 4
Rosario Rodriguez



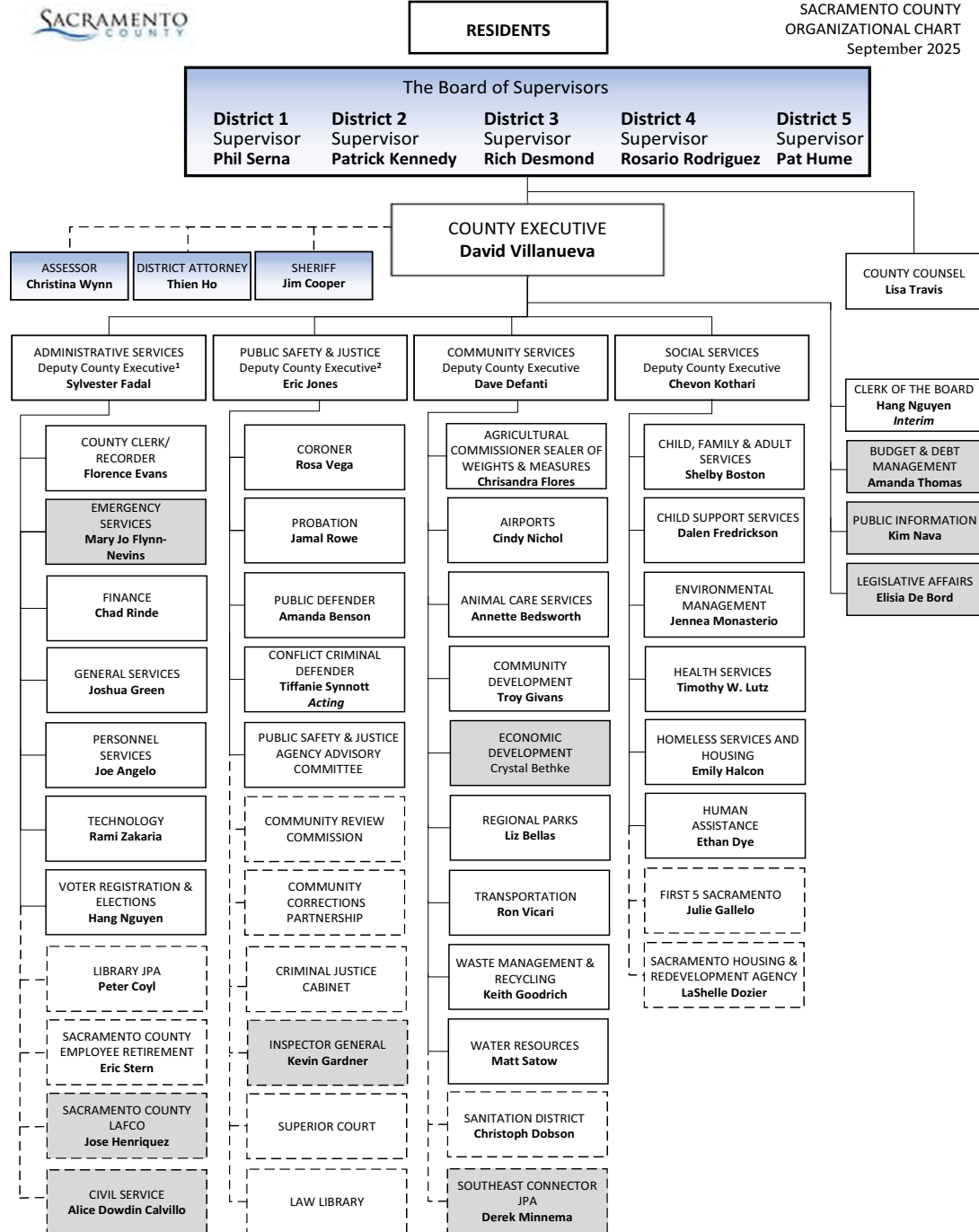
DISTRICT 5
Pat Hume



COUNTY EXECUTIVE
David Villanueva



COUNTY COUNSEL
Lisa Travis



Notes: 1 – Liaison to Assessor
2 – Liaison to District Attorney and Sheriff



Purpose, Mission, Vision, and Values

Core Purpose

A core purpose is a statement that defines our organization's reason for being.

Enriching Communities to Thrive

Vision

A vision is a compelling conceptual image of the desired future.
This statement describes “what we want to be.”

We are a Premier, Trusted Employer and Organization, Serving Our Communities with Transparency, Courage and Innovation

Mission

A mission statement describes what we do every day for the community.

Improve residents’ quality of life by providing cost-effective public services while fostering economic health, regional cooperation and stewardship of community assets.

Values

These values are the essential and enduring tenets of the County of Sacramento.

These guiding principles govern the way we make and carry out our decisions.

Our Values for Sacramento County are:

- **Principled**, by that we mean we act with honesty and integrity, earning and maintaining trust.
- **Respect**, by that we mean we listen and give voice to others and treat them with compassion, empathy and dignity.
- **Innovation**, by that we mean we encourage creativity, look for and implement improvements, stretching our comfort zones.
- **Diversity and Inclusion**, by that we mean we are committed to having a diverse workforce reflective of our community; we embrace differences in people, skills, knowledge, experiences and opinions and practice inclusive decision-making, collaboration and teamwork.
- **Excellence**, by that we mean we are committed to investing in employees, being transparent, delivering high quality, responsive services.

**CHAIRMAN
BOARD OF SUPERVISORS**

700 H Street, Suite 2450
Sacramento, CA 95814
Telephone: (916) 874-5485
Facsimile: (916) 874-7593
supervisorserna@saccounty.gov

**County of Sacramento****PHIL SERNA
SUPERVISOR
FIRST DISTRICT**

ALMA MUÑOZ
Chief of Staff

Sept. 18, 2025

Dear Sacramento County Residents:

On behalf of the Sacramento County Board of Supervisors, I am pleased to present to you the County's Fiscal Year 2025-26 Adopted Budget.

Key areas of focus for funding include addressing homelessness, roadway rehabilitation and maintenance, enhancements to the American River Parkway and restoration of critical public safety and justice services. These investments are essential to safeguarding the well-being and prosperity of our residents.

The Adopted Budget demonstrates our dedication to balancing fiscal responsibility while addressing community needs. It was developed with significant input from the Community Engagement Plan, which informed our decisions. Additionally, the budget priorities are closely aligned with feedback from Sacramento County residents gathered through recent surveys and focus groups.

This year's budget maintains our proactive strategy to fulfill the County's responsibilities and address essential needs by financing both new initiatives and improvements to existing programs, in line with the priorities established by the Board of Supervisors.

For more information about the Budget and the County's processes, please visit <https://bdm.saccounty.gov>, contact your representative on the Board of Supervisors at <https://bos.saccounty.gov>, or the Office of the County Executive at <https://oce.saccounty.gov>.

Sincerely,

Phil Serna, Supervisor, First District
Chairman of the Board

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APPROVED

BOARD OF SUPERVISORS

by Reso Nos. 2025-0533, 2025-0534, 2025-0535, & 2025-0536
SEP 03 2025**COUNTY OF SACRAMENTO
CALIFORNIA**BY _____
Clerk of the Board**APPROVED**

BOARD OF DIRECTORS

by Reso No. WA-3190
AUG 19 2025BY _____
Clerk of the Board

To:

Board of Supervisors
Board of Directors, Sacramento County Water AgencyFor the Agenda of:
September 3, 2025
9:30 A.M.

Through: David Villanueva, County Executive

From: Amanda Thomas, Chief Fiscal Officer
Office of Budget & Debt Management
Chad Rinde, Director, Department of Finance

Subject: Public Hearing On, And Consideration Of Possible Revisions
To, The Fiscal Year 2025-26 Approved Recommended
Budget And Capital Improvement Plan; Approve Fiscal Year
2025-26 Adopted Budget Resolutions

District(s): All

RECOMMENDED ACTION

1. Approve the attached adopted budget resolutions for Fiscal Year 2025-26 for the following:
 - a. General Fund under the supervision and control of the Board;
 - b. Operating Funds under the supervision and control of the Board;
 - c. Special Districts under control of the Board;
 - d. Sacramento County Public Facilities Financing Corporation;
 - e. Sacramento County Water Agency
2. Approve authorization for the Director of Finance to transfer money between funds to support general fund during cash deficits.
3. Direct the Department of Personnel Services to prepare an administrative Salary Resolution Amendment (SRA) to reflect the positions approved in the FY 2025-26 Adopted Budget, including any deletion of positions and recognizing any class name changes approved by the Board but not yet reflected in the FY 2025-26 Summary of Positions.
4. Approve the project changes and new projects for inclusion in the County's Capital Improvement Plan (CIP) as shown on Attachment 1.
5. Consider the loan request from the City of Isleton included as Attachment 2 and provide direction and authorization to staff, as needed.

Public Hearing On, And Consideration Of Possible Revisions To, The Fiscal Year 2025-26 Approved Recommended Budget And Capital Improvement Plan; Approve Fiscal Year 2025-26 Adopted Budget Resolutions
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BACKGROUND

The County Budget Act requires that boards of supervisors in every county approve a Recommended Budget by June 30th for the fiscal year that begins on the upcoming July 1st. This Approved Recommended Budget provides appropriation (expenditure) authority from July 1, until the budget is adopted, which must occur no later than October 2nd. Prior to October 2nd, the Budget Act requires that boards of supervisors hold a public hearing on the Approved Budget, including any recommended revisions, make any changes desired and approve resolutions adopting the budget.

In Sacramento County, the annual budget process begins in October and involves departments preparing their requested budgets, which are reviewed and analyzed by staff in the Office of the County Executive (OCE). OCE staff also prepare estimates of the amount of discretionary and semi-discretionary (Proposition 172 and Realignment) revenue the County will receive. After review, the County Executive provides a Recommended Budget to the Board of Supervisors for consideration, and the Board hears public comment, makes any desired revisions and approves the Recommended Budget (the "Approved Budget").

Following closing of the County's books for the prior fiscal year in late July, departments prepare requests for revision to the Approved Budget based on updated fund balance and other information. OCE staff reviews those requests and updates discretionary and semi-discretionary revenue estimates. After review, the County Executive then recommends revisions to the Approved Budget (the "Revised Recommended Budget").

The purpose of this meeting is for the Board to hold a public hearing on the Revised Recommended Budget and approve the attached budget resolutions. Government Code Section 29088 requires that the Board, after conclusion of budget hearings, formally ratify the actions by the approval of budget resolutions no later than October 2 of that year as prepared by the Department of Finance. In prior fiscal years, approval of budget resolutions was recommended during the last Board meeting in September. Beginning in FY 2025-26, staff recommend that the Board approve budget resolutions after the conclusion of public hearings. If the Board makes revisions to the Revised Recommended Budget during hearings, staff will make necessary adjustments to the budget resolutions. This process change is consistent with practices in other California counties and will allow staff to implement internal efficiencies.

Public Hearing On, And Consideration Of Possible Revisions To, The Fiscal Year 2025-26 Approved Recommended Budget And Capital Improvement Plan; Approve Fiscal Year 2025-26 Adopted Budget Resolutions
Page 3

In addition to approving the budget resolutions, staff is requesting that the Board take several related actions. These include:

- Approving authorization for the Director of Finance to transfer money between funds to support general fund during cash deficits, consistent with Government Code Section 25252, which states "The board of supervisors may, by resolution, authorize the auditor to transfer money from one fund to another if the board of supervisors has authority over each fund."
- Directing the Department of Personnel Services to prepare an administrative SRA to reflect the positions approved in the FY 2025-26 Adopted Budget, including the deletion of positions.
- Approving the new or revised projects for inclusion in the County's CIP as shown on Attachment 1. These are projects that are included in the Revised Recommended Budget.

City of Isleton Loan Request

On August 15, 2025, the County received a loan request from the City of Isleton (Attachment 2). The Revised Recommended Budget does not include funding for this loan, and as explained below, staff does not recommend entering into the loan with Isleton.

Isleton requests extension of an \$800,000 loan to be repaid with interest over a 10-year period after an initial 6-month repayment deferment. Loan principal would be used to pay off three major debts: (1) a \$500,000 bridge loan from a private lender, (2) amounts owed to the State Employment Development Department, and (3) amounts owed to the Small Cities Organized Risk Effort.

Loan payments, if not made, would be deducted from Isleton's property tax revenues before disbursements from the County, and Isleton requests that the interest rate not exceed the County treasury pool rate plus one percent. Due to investment restrictions for the County treasury pool, any loan would need to come from the County General Fund rather than directly from the treasury pool.

Staff does not recommend entering into the loan with Isleton for the following reasons:

- Any amount loaned to Isleton would not be available for County purposes until repaid and would need to be redirected from other General Fund uses such as the

Public Hearing On, And Consideration Of Possible Revisions To, The Fiscal Year 2025-26 Approved Recommended Budget And Capital Improvement Plan; Approve Fiscal Year 2025-26 Adopted Budget Resolutions
Page 4

General Fund contingency, which is already much lower than the FY 2024-25 budgeted level, or General Fund discretionary reserves, which are well below the County's reserve policy target.

- Financial information provided by Isleton shows the requested loan amount represents approximately 50% of annual general fund revenue, representing an outsized fiscal request for the City. This, as well as financial management concerns identified by staff and also highlighted in a recent Grand Jury report, including a lack of independent audits since FY 2020-21 and operating without timely adopted budgets in recent years, lead staff to believe it is unlikely that Isleton would be in a position to repay the loan and fund required city services from available revenues over the 10-year term. Additionally, Isleton already owes the County approximately \$600,000 for unpaid Sheriff services and for the County's share of a prior city loan from the redevelopment agency.
- While a County loan would provide immediate cash flow assistance, it does not address the larger structural issue that a city of Isleton's size is unlikely to generate sufficient tax revenue to sustainably fund city administration, debt service, and service delivery, which means that bankruptcy and/or disincorporation are very real possibilities with or without a County loan.

FINANCIAL ANALYSIS

As proposed, the County's budget is balanced. Should the Board direct staff to enter into the loan with the City of Isleton, the \$800,000 loan amount would need to be redirected from another budgeted use, including General Fund contingency or discretionary reserves.

The Board's approval of the attached resolutions authorizes the expenditures, revenues, reserves, and intrafund/interfund transfers as specified in the attached resolutions. Fund(s) where cash is transferred to support general fund cash flow will have a reduction in their allocation of the Treasury pool earnings.

Attachments:

- RES 1 – General Fund
- RES 2 – Operating Funds
- RES 3 – Special Districts
- RES 4 – Public Facilities Financing Corporation

Public Hearing On, And Consideration Of Possible Revisions To, The Fiscal Year 2025-26 Approved Recommended Budget And Capital Improvement Plan; Approve Fiscal Year 2025-26 Adopted Budget Resolutions
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RES 5 – Sacramento County Water Agency

ATT 1 - Adjustments to the Capital Improvement Plan (CIP) and List of New Projects by Department

ATT 2 – City of Isleton Loan Request

REVISED**RESOLUTION NO. 2025-0533****RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE FISCAL YEAR 2025-26 FINAL BUDGET FOR THE GENERAL FUND UNDER THE SUPERVISION AND CONTROL OF THE BOARD OF SUPERVISORS**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2025-26 Fiscal Year were prepared and filed; the proposed budget was printed, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 3, 2025; and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the County of Sacramento for the fiscal year commencing July 1, 2025; and

WHEREAS, the proposed budget document as adjusted by the Board of Supervisors at the conclusion of the budget hearings contains the specific requirements of Government Code Section 29089 and shall be caused to be published by the Director of Finance to reflect said adjustments which document is adopted by reference, as provided for by Government Code Section 29090.

WHEREAS, in accordance with Government Code 25252, the Board authorizes the Director of Finance to transfer money between funds to support the general fund during cash deficits.

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for the County of Sacramento for Fiscal Year 2025-26 for the General Fund of said County of

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For The General Fund Under The Supervision And Control Of The Board Of Supervisors
Page 2

Sacramento whose affairs and finances are under the supervision and control of the Board of Supervisors. The total appropriations for expenditures and inter-fund transfers are:

| | | |
|------|--|------------------------|
| (1) | General Fund No. 001A | \$3,997,357,871 |
| (2) | Neighborhood Revitalization Fund No. 001G | \$1,299,732 |
| (3) | Mental Health Services Fund No. 001I | \$113,041,941 |
| (4) | Public Safety Sales Tax Fund No. 001J | \$175,204,175 |
| (5) | 1991 Realignment Funds No. 001K-L | \$432,130,379 |
| (6) | 2011 Realignment Funds No. 001M-O | \$424,806,160 |
| (7) | SSD DOJ Asset Forfeiture Fund No. 001P | \$478,826 |
| (8) | Clerk/Recorder Fees Fund No. 001Q | \$7,888,439 |
| (9) | Departments Grant – Restricted Fund No. 001R | \$90,967,352 |
| (10) | Sheriff Revenue – Restricted Fund No. 001S | \$21,667,844 |
| (11) | Patient Care Revenue. 001U | \$359,639,881 |
| (12) | Transient Occupancy Tax Fund No. 015A | \$5,216,438 |
| (13) | Golf Fund No. 018A | \$13,891,117 |

BE IT FURTHER RESOLVED AND ORDERED that the Director of Finance be directed to and is hereby authorized to transfer funds and adjust the reserve accounts in the budget adopted herewith.

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For The General Fund Under The Supervision And Control Of The Board Of Supervisors
Page 3

On a motion by Supervisor Serna, seconded by Supervisor Desmond, the foregoing resolution was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 3rd day of September, 2025, by the following vote, to wit:

AYES: Supervisors Desmond, Hume, Kennedy, Rodriguez, Serna

NOES: None

ABSENT: None

ABSTAIN: None

RECUSAL: None
(PER POLITICAL REFORM ACT (§ 18702.5.))



ATTEST:

Nichole Lee
Clerk, Board of Supervisors

ON BEHALF OF

Paul Serna
Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS

SEP 03 2025

BY

[Signature]
Clerk of the Board

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chair of the Board of Supervisors, County of Sacramento on September 3, 2025

By:

[Signature]
Deputy Clerk, Board of Supervisors

RESOLUTION NO. 2025-**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE FISCAL YEAR
2025-26 FINAL BUDGET FOR THE GENERAL FUND
UNDER THE SUPERVISION AND CONTROL OF
THE BOARD OF SUPERVISORS**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2025-26 Fiscal Year were prepared and filed; the proposed budget was published, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 3, 2025; and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the County of Sacramento for the fiscal year commencing July 1, 2025; and

WHEREAS, the proposed budget document as adjusted by the Board of Supervisors at the conclusion of the budget hearings contains the specific requirements of Government Code Section 29089 and shall be caused to be published by the Director of Finance to reflect said adjustments which document is adopted by reference, as provided for by Government Code Section 29090.

WHEREAS, in accordance with Government Code 25252, the Board authorizes the Director of Finance to transfer money between funds to support the general fund during cash deficits.

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For The General Fund Under The Supervision And Control Of The Board Of Supervisors

Page 2

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for the County of Sacramento for Fiscal Year 2025-26 for the General Fund of said County of Sacramento whose affairs and finances are under the supervision and control of the Board of Supervisors. The total appropriations for expenditures and inter-fund transfers are:

| | | |
|------|--|-----------------|
| (1) | General Fund No. 001A | \$3,987,332,871 |
| (2) | Neighborhood Revitalization Fund No. 001G | \$1,299,732 |
| (3) | Mental Health Services Fund No. 001I | \$113,041,941 |
| (4) | Public Safety Sales Tax Fund No. 001J | \$175,204,175 |
| (5) | 1991 Realignment Funds No. 001K-L | \$432,130,379 |
| (6) | 2011 Realignment Funds No. 001M-O | \$424,806,160 |
| (7) | SSD DOJ Asset Forfeiture Fund No. 001P | \$478,826 |
| (8) | Clerk/Recorder Fees Fund No. 001Q | \$7,888,439 |
| (9) | Departments Grant – Restricted Fund No. 001R | \$90,967,352 |
| (10) | Sheriff Revenue – Restricted Fund No. 001S | \$21,667,844 |
| (11) | Patient Care Revenue. 001U | \$359,639,881 |
| (12) | Transient Occupancy Tax Fund No. 015A | \$5,216,438 |
| (13) | Golf Fund No. 018A | \$13,891,117 |

BE IT FURTHER RESOLVED AND ORDERED that the Director of Finance be directed to and is hereby authorized to transfer funds and adjust the reserve accounts in the budget adopted herewith.

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For The General Fund Under The Supervision And Control Of The Board Of Supervisors
Page 3

On a motion by Supervisor _____,
seconded by Supervisor _____, the foregoing
resolution was passed and adopted by the Board of Supervisors of the County
of Sacramento, State of California, this 3rd day of September, 2025, by the
following vote, to wit:

AYES: Supervisors,

NOES: Supervisors,

ABSENT: Supervisors,

ABSTAIN: Supervisors,

RECUSAL: Supervisors,
(PER POLITICAL REFORM ACT (§ 18702.5.))

Chair of the Board of Supervisors
of Sacramento County, California

(SEAL)

ATTEST: _____
Clerk, Board of Supervisors

REVISED**RESOLUTION NO. 2025-0534****RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE FISCAL YEAR
2025-26 FINAL BUDGET FOR OPERATING FUNDS
UNDER THE SUPERVISION AND CONTROL OF THE BOARD OF
SUPERVISORS**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2025-26 Fiscal Year were prepared and filed; the proposed budget was printed, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 3, 2025 and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the County of Sacramento for the fiscal year commencing July 1, 2025 and

WHEREAS, the proposed budget document as adjusted by the Board of Supervisors at the conclusion of the budget hearings contains the specific requirements of Government Code Section 29089 and shall be caused to be published by the Director of Finance to reflect said adjustments which document is adopted by reference, as provided for by Government Code Section 29090.

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for the County of Sacramento for Fiscal Year 2025-26 for operating funds of said County of

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For Operating Funds Under The Supervision And Control Of The Board Of Supervisors
Page 2

Sacramento whose affairs and finances are under the supervision and control of the Board of Supervisors.

The total appropriations for expenditures and inter-fund transfers are:

| | | |
|-----|--|----------------------|
| (1) | Special Revenue Funds No. 002A, 005A, 005B, 010B-C, 011A, 013A, 020A-G, 021A, 021D-G, 023A, 025P, 025R, 026A, 050A, and 054A | \$790,029,774 |
| (2) | Capital Projects Funds No. 006A, 007A-C, 118A, 138D, 143A-C, 144A-D, 145A, and 145C | \$221,345,365 |
| (3) | Enterprise Funds No. 041A-041C, 043A-E, 044P, 044V, 045A, 045C, 045F, 045G, 051A-B, 051D, 056A, and 068A-B | \$1,373,856,439 |
| (4) | Internal Service Funds No. 031A, 034A, 035A, 035C, 035F, 035H, 035J-M, 036G, 037A, 038A, 039A, 040A, and 059A | \$503,672,452 |
| (5) | Debt Service Funds No. 016A, 282A, and 313A | \$183,925,030 |

BE IT FURTHER RESOLVED AND ORDERED that the Director of Finance be directed to and is hereby authorized to transfer funds and adjust the reserve accounts in the budget adopted herewith.

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For Operating Funds Under The Supervision And Control Of The Board Of Supervisors
Page 3

On a motion by Supervisor Serna, seconded by Supervisor Desmond, the foregoing resolution was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 3rd day of September, 2025, by the following vote, to wit:

AYES: Supervisors Desmond, Hume, Kennedy, Rodriguez, Serna

NOES: None

ABSENT: None

ABSTAIN: None

RECUSAL: None
(PER POLITICAL REFORM ACT (§ 18702.5.))



ATTEST: Nichole Lee ON BEHALF OF
Clerk, Board of Supervisors

R. Serna
Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS
SEP 03 2025
BY: [Signature]
Clerk of the Board

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chair of the Board of Supervisors, County of Sacramento on September 3, 2025

By: [Signature]
Deputy Clerk, Board of Supervisors

RESOLUTION NO. 2025-**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE FISCAL
YEAR 2025-26 FINAL BUDGET FOR OPERATING FUNDS
UNDER THE SUPERVISION AND CONTROL OF THE
BOARD OF SUPERVISORS**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2025-26 Fiscal Year were prepared and filed; the proposed budget was published, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 3, 2025 and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the County of Sacramento for the fiscal year commencing July 1, 2025 and

WHEREAS, the proposed budget document as adjusted by the Board of Supervisors at the conclusion of the budget hearings contains the specific requirements of Government Code Section 29089 and shall be caused to be published by the Director of Finance to reflect said adjustments which document is adopted by reference, as provided for by Government Code Section 29090.

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for the County of Sacramento for Fiscal Year 2025-26 for operating funds of said County of

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For Operating Funds Under The Supervision And Control Of The Board Of Supervisors

Page 2

Sacramento whose affairs and finances are under the supervision and control of the Board of Supervisors.

The total appropriations for expenditures and inter-fund transfers are:

| | | |
|-----|--|-----------------|
| (1) | Special Revenue Funds No. 002A, 005A, 005B, 010B-C, 011A, 013A, 020A-G, 021A, 021D-G, 023A, 025P, 025R, 026A, 050A, and 054A | \$780,029,774 |
| (2) | Capital Projects Funds No. 006A, 007A-C, 118A, 138D, 143A-C, 144A-D, 145A, and 145C | \$221,345,365 |
| (3) | Enterprise Funds No. 041A-041C, 043A-E, 044P, 044V, 045A, 045C, 045F, 045G, 051A-B, 051D, 056A, and 068A-B | \$1,373,856,439 |
| (4) | Internal Service Funds No. 031A, 034A, 035A, 035C, 035F, 035H, 035J-M, 036G, 037A, 038A, 039A, 040A, and 059A | \$503,672,452 |
| (5) | Debt Service Funds No. 016A, 282A, and 313A | \$183,925,030 |

BE IT FURTHER RESOLVED AND ORDERED that the Director of Finance be directed to and is hereby authorized to transfer funds and adjust the reserve accounts in the budget adopted herewith.

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For Operating Funds Under The Supervision And Control Of The Board Of Supervisors
Page 3

On a motion by Supervisor _____,
seconded by Supervisor _____, the foregoing
resolution was passed and adopted by the Board of Supervisors of the County
of Sacramento, State of California, this 3rd day of September, 2025, by the
following vote, to wit:

AYES: Supervisors,

NOES: Supervisors,

ABSENT: Supervisors,

ABSTAIN: Supervisors,

RECUSAL: Supervisors,
(PER POLITICAL REFORM ACT (§ 18702.5.))

Chair of the Board of Supervisors
of Sacramento County, California

(SEAL)

ATTEST: _____
Clerk, Board of Supervisors

RESOLUTION NO. 2025-0535**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE FISCAL
YEAR 2025-26 FINAL BUDGET FOR SPECIAL DISTRICTS
UNDER CONTROL OF THE BOARD OF SUPERVISORS**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and reserves for the 2025-26 Fiscal Year were prepared and filed; the proposed budget was published, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 3, 2025; and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the Special Districts, whose affairs are under the control of the Board of Supervisors for the fiscal year commencing July 1, 2025; and

WHEREAS, the proposed budget document as adjusted by the Board of Supervisors at the conclusion of the budget hearings contains the specific requirements of Government Code Section 29089 and shall be caused to be published by the Director of Finance to reflect said adjustments which document is adopted by reference, as provided for by Government Code Section 29090.

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for Fiscal Year

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For Special Districts Under Control Of The Board Of Supervisors
Page 2

2025-26 for Special Districts, whose affairs are under control of the Board of Supervisors.

The total appropriations for expenditures and inter-fund transfers are:

| | | |
|------|--|--------------|
| (1) | Natomas Fire Protection District Fund No. 229A | \$5,018,607 |
| (2) | County Service Area No. 1, Fund No. 253D; and County Service Area No. 10, Fund No. 257C | \$4,102,958 |
| (3) | Park and Recreation Districts/Areas Funds No. 336A-B, 337A, 337L-P, 338A-B, 338D, 338F, 351A, 560A, 561A, 562A, and 563A | \$59,052,202 |
| (4) | Landscape Maintenance District Fund No. 330D | \$1,345,330 |
| (5) | Community Facilities District Funds No. 105A, 105C, 107A, 130A, 131A, 132A, 140A, and 141A | \$7,896,773 |
| (6) | Mather Public Facilities Financing Plan Funds 136A-B | \$879,256 |
| (7) | Antelope Community Plan Area Funds No. 101A-D | \$6,737,587 |
| (8) | Gold River Station #7 Landscape CFD Fund No. 137A | 100,538 |
| (9) | Elk Grove/West Vineyard Plan Area Funds No. 108A-B | \$16,157,262 |
| (10) | Connector Joint Powers Authority Fund No. 028A | \$807,391 |
| (11) | Sacramento County Storm Water Utility District Funds No. 322A, and 322F | \$45,245,978 |
| (12) | Metro Air Park CFD Funds No. 139A, 142A-B, 142D-F and 146A-B | \$75,228,803 |
| (13) | County Library Facilities and Admin Fee Funds 138E and No. 160A | \$8,567,114 |
| (14) | Florin Vineyard No. 1 and No. 2 Funds No.147A-B | \$793,245 |
| (15) | South Sacramento Habitat Conservation Plan Fund No. 029G | \$260,777 |
| (16) | Vineyard Library Fund No. 138C | \$1,473,494 |

BE IT FURTHER RESOLVED AND ORDERED that the Director of Finance be directed to and is hereby authorized to transfer funds and adjust the reserve accounts in the budget adopted herewith.

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For Special Districts Under Control Of The Board Of Supervisors
Page 3

On a motion by Supervisor Serna, seconded by Supervisor Desmond, the foregoing resolution was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 3rd day of September, 2025, by the following vote, to wit:

AYES: Supervisors Desmond, Hume, Kennedy, Rodriguez, Serna

NOES: None

ABSENT: None

ABSTAIN: None

RECUSAL: None
(PER POLITICAL REFORM ACT (§ 18702.5.))



Nichole Lee
ON BEHALF OF
Clerk, Board of Supervisors

Rui Serna
Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS
SEP 03 2025
BY *[Signature]*
Clerk of the Board

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chair of the Board of Supervisors, County of Sacramento on September 3, 2025

By: *[Signature]*
Deputy Clerk, Board of Supervisors

RESOLUTION NO. 2025-0536**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE FISCAL YEAR 2025-26 FINAL BUDGET OF THE SACRAMENTO COUNTY PUBLIC FACILITIES FINANCING CORPORATION**

WHEREAS, the County of Sacramento was irrevocably appointed as agent for the Sacramento County Public Facilities Financing Corporation to cause the acquisition of various capital projects as provided for under the terms of the Agency Agreement executed and entered into as of October 1, 1984; and

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2025-26 Fiscal Year were prepared and filed; the proposed budget was published, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 2900 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 3, 2025; and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the Sacramento County Public Facilities Financing Corporation, whose affairs are under the control of the Board of Supervisors, for the fiscal year commencing July 1, 2025; and

WHEREAS, the proposed budget document as adjusted by the Board of Supervisors at the conclusion of the budget hearings contains the specific requirements of Government Code Section 29089 and shall be caused to be published by the Director of Finance to reflect said adjustments which

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget Of The Sacramento County Public-Facilities Financing Corporation
Page 2

document is adopted by reference, as provided for by Government Code Section 29090.

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for Fiscal Year 2025-26 for the Sacramento County Public Facilities Financing Corporation, whose affairs are under the control of the Board of Supervisors. The total appropriations for expenditures and inter-fund transfers are:

| | | |
|-----|---|--------------|
| (1) | Debt Service Funds No. 280A, 301A, and 307A | \$17,145,432 |
|-----|---|--------------|

BE IT FURTHER RESOLVED AND ORDERED that the Director of Finance be directed to and is hereby authorized to transfer funds and adjust the reserve accounts in the budget adopted herewith.

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget Of The Sacramento County Public Facilities Financing Corporation
Page 3

On a motion by Supervisor Serna, seconded by Supervisor Desmond, the foregoing resolution was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 3rd day of September, 2025, by the following vote, to wit:

AYES: Supervisors Desmond, Hume, Kennedy, Rodriguez, Serna

NOES: None

ABSENT: None

ABSTAIN: None

RECUSAL: None
(PER POLITICAL REFORM ACT (§ 18702.5.))



TEST: Nichole Lee ON BEHALF OF
Clerk, Board of Supervisors


Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS
SEP 03 2025
BY: 
Clerk of the Board

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chair of the Board of Supervisors, County of Sacramento on September 3, 2025
By: 
Deputy Clerk, Board of Supervisors

RESOLUTION NO. WA-3190**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE SACRAMENTO COUNTY WATER AGENCY
ADOPTING THE FISCAL YEAR 2025-26 FINAL BUDGET**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2025-26 Fiscal Year were prepared and filed; the recommended budget was published, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said recommended budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Directors prior to the conclusion of said hearings beginning on September 3, 2025; and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the budget for the Sacramento County Water Agency for the fiscal year commencing July 1, 2025; and

WHEREAS, the recommended budget document as adjusted by the Board of Supervisors at the conclusion of the budget hearings contains the specific requirements of Government Code Section 29089 and shall be caused to be published by the Director of Finance to reflect said adjustments which document is adopted by reference, as provided for by Government Code Section 29090.

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted budget for the Sacramento County Water Agency for Fiscal Year 2025-26, for each and every operating fund zone of said Sacramento County Water Agency whose affairs and finances are under the supervision and control of the Board of Directors. The total

Resolution Of The Board Of Directors Of The Sacramento County Water Agency
Adopting The Fiscal Year 2025-26 Final Budget
Page 2

appropriations for expenditures and inter-fund transfers (all zones) are
\$221,112,032.

BE IT FURTHER RESOLVED AND ORDERED that the Director of Finance be directed to and is hereby authorized to transfer funds and adjust the reserve accounts in the budget adopted herewith.

On a motion by Director Serna, seconded by Director Desmond, the foregoing resolution was passed and adopted by the Board of Directors of SACRAMENTO COUNTY WATER AGENCY this 3rd day of September, 2025, by the following vote, to wit:

AYES: Directors Desmond, Hume, Kennedy, Rodriguez, Serna

NOES: None

ABSENT: None

ABSTAIN: None

RECUSAL: None

(PER POLITICAL REFORM ACT (§ 18702.5.))



Nichole Lee
ON BEHALF OF
Clerk, Board of Directors

Rui Serna
Chair of the Board of Directors
Sacramento County Water Agency
Sacramento County, California

FILED
BOARD OF DIRECTORS

SEP 03 2025

Clerk of the Board

In accordance with Section 26103 of the Government Code of the State of California a copy of the document has been delivered to the Chair on September 3, 2025

By: *[Signature]*
Deputy Clerk, Board of Directors

County of Sacramento

Fiscal Year 2024-25 Adopted Budget to FY 2025-26 Adopted Budget Appropriations Comparisons

| | | TOTAL APPROPRIATIONS | | | |
|---|--|---------------------------------|---------------------------------|--|---|
| Fund | Budget Unit - Name | FY 2024-25 Adopted Budget | FY 2025-26 Adopted Budget | Changes from FY 2024-25 Adopted Budget | % Change from FY 2024-25 Adopted Budget |
| General Fund | | | | | |
| Elected Officials | | | | | |
| 001A | 3610000BU - Assessor | 23,323,143 | 23,952,667 | 629,524 | 2.7% |
| 001A | 4050000BU - Board of Supervisors | 5,759,931 | 5,937,990 | 178,059 | 3.1% |
| 001A | 5800000BU - District Attorney | 126,556,390 | 131,172,476 | 4,616,086 | 3.6% |
| 001A | 7400000BU - Sheriff | 684,848,567 | 700,210,983 | 15,362,416 | 2.2% |
| Subtotal - ELECTED OFFICIALS | | 840,488,031 | 861,274,116 | 20,786,085 | 2.5% |
| General Government | | | | | |
| 001A | 4010000BU - Clerk of the Board | 4,672,959 | 4,560,492 | (112,467) | (2.4%) |
| 001A | 4210000BU - Civil Service Commission | 549,983 | 570,114 | 20,131 | 3.7% |
| 001A | 4810000BU - County Counsel | 7,889,869 | 7,700,179 | (189,690) | (2.4%) |
| 001A | 5110000BU - Financing-Transfers/Reimbursement | 26,121,851 | 18,946,138 | (7,175,713) | (27.5%) |
| 001A | 5730000BU - County Executive Cabinet | 6,928,663 | 7,123,108 | 194,445 | 2.8% |
| 001A | 5770000BU - Non-Departmental Costs/General Fund | 25,129,020 | 25,714,201 | 585,181 | 2.3% |
| 001A | 5980000BU - Appropriation For Contingency | 14,492,295 | 8,657,810 | (5,834,485) | (40.3%) |
| Subtotal - GENERAL GOVERNMENT | | 85,784,640 | 73,272,042 | (12,512,598) | (14.6%) |
| Administrative Services | | | | | |
| 001A | 3230000BU - Department Of Finance | 41,853,458 | 41,931,179 | 77,721 | 0.2% |
| 001A | 3240000BU - County Clerk/Recorder | 12,838,403 | 12,708,439 | (129,964) | (1.0%) |
| 001A | 4410000BU - Voter Registration And Elections | 17,656,324 | 18,276,626 | 620,302 | 3.5% |
| 001A | 5710000BU - Data Processing-Shared Systems | 27,511,303 | 26,372,168 | (1,139,135) | (4.1%) |
| 001A | 5740000BU - Office of Compliance | 0 | 0 | 0 | 0.0% |
| 001A | 5920000BU - Contribution To LAFCO | 269,380 | 282,850 | 13,470 | 5.0% |
| 001A | 6050000BU - Personnel Services | 21,522,462 | 19,518,308 | (2,004,154) | (9.3%) |
| 001A | 7090000BU - Emergency Services | 10,328,903 | 8,899,924 | (1,428,979) | (13.8%) |
| Subtotal - ADMINISTRATIVE SERVICES | | 131,980,233 | 127,989,494 | (3,990,739) | (3.0%) |
| Social Services | | | | | |
| 001A | 5810000BU - Child Support Services | 48,011,653 | 48,961,825 | 950,172 | 2.0% |
| 001A | 5820000BU - Homeless Services and Housing | 56,454,951 | 60,787,221 | 4,332,270 | 7.7% |
| 001A | 7200000BU - Health Services | 849,713,924 | 899,628,111 | 49,914,187 | 5.9% |
| 001A | 7250000BU - IHSS Provider Payments | 154,654,090 | 169,764,875 | 15,110,785 | 9.8% |
| 001A | 7270000BU - Health - Medical Treatment Payments | 2,091,350 | 783,432 | (1,307,918) | (62.5%) |
| 001A | 7410000BU - Correctional Health Services | 126,555,538 | 147,046,784 | 20,491,246 | 16.2% |
| 001A | 7800000BU - Child, Family and Adult Services | 309,506,999 | 301,785,373 | (7,721,626) | (2.5%) |
| 001A | 8100000BU - Human Assistance-Administration | 360,186,915 | 373,601,574 | 13,414,659 | 3.7% |
| 001A | 8700000BU - Human Assistance-Aid Payments | 474,092,108 | 516,830,973 | 42,738,865 | 9.0% |
| Subtotal - SOCIAL SERVICES | | 2,381,267,528 | 2,519,190,168 | 137,922,640 | 5.8% |
| Community Services | | | | | |
| 001A | 3210000BU - Agricultural Comm-Sealer Of Wts & Meas | 5,935,617 | 5,956,093 | 20,476 | 0.3% |
| 001A | 3220000BU - Animal Care Services | 15,136,952 | 15,569,830 | 432,878 | 2.9% |
| 001A | 3260000BU - Wildlife Services | 195,000 | 183,047 | (11,953) | (6.1%) |
| 001A | 3310000BU - Cooperative Extension | 598,899 | 626,379 | 27,480 | 4.6% |

County of Sacramento

Fiscal Year 2024-25 Adopted Budget to FY 2025-26 Adopted Budget Appropriations Comparisons

| | | TOTAL APPROPRIATIONS | | | |
|---|--|---------------------------------|---------------------------------|--|---|
| Fund | Budget Unit - Name | FY 2024-25 Adopted Budget | FY 2025-26 Adopted Budget | Changes from FY 2024-25 Adopted Budget | % Change from FY 2024-25 Adopted Budget |
| 001A | 5720000BU - Community Development | 30,261,182 | 31,868,486 | 1,607,304 | 5.3% |
| 001A | 6400000BU - Regional Parks | 30,582,732 | 29,575,719 | (1,007,013) | (3.3%) |
| Subtotal - COMMUNITY SERVICES | | 82,710,382 | 83,779,554 | 1,069,172 | 1.3% |
| Public Safety And Justice | | | | | |
| 001A | 4522000BU - Contribution To The Law Library | 311,401 | 312,991 | 1,590 | 0.5% |
| 001A | 4610000BU - Coroner | 11,545,224 | 11,169,268 | (375,956) | (3.3%) |
| 001A | 5020000BU - Court / Non-Trial Court Operations | 10,164,726 | 10,177,373 | 12,647 | 0.1% |
| 001A | 5040000BU - Court / County Contribution | 24,468,756 | 24,468,756 | 0 | 0.0% |
| 001A | 5050000BU - Court Paid County Services | 2,397,525 | 2,475,995 | 78,470 | 3.3% |
| 001A | 5510000BU - Conflict Criminal Defenders | 12,097,220 | 13,654,222 | 1,557,002 | 12.9% |
| 001A | 5660000BU - Grand Jury | 393,323 | 369,201 | (24,122) | (6.1%) |
| 001A | 5750000BU - Justice Planning, Analytics and Coordination | 236,840 | 257,505 | 20,665 | 8.7% |
| 001A | 5780000BU - Office of Inspector General | 182,234 | 182,234 | 0 | 0.0% |
| 001A | 6700000BU - Probation | 208,059,245 | 206,543,992 | (1,515,253) | (0.7%) |
| 001A | 6910000BU - Public Defender | 59,743,707 | 62,240,960 | 2,497,253 | 4.2% |
| Subtotal - PUBLIC SAFETY AND JUSTICE | | 329,600,201 | 331,852,497 | 2,252,296 | 0.7% |
| Total General Fund Dept | | 3,851,831,015 | 3,997,357,871 | 145,526,856 | 3.8% |
| General Government | | | | | |
| 001A | 5700000BU - Non-Departmental Revenues/General Fund | 0 | 0 | 0 | 0.0% |
| Subtotal - GENERAL GOVERNMENT | | 0 | 0 | 0 | 0.0% |
| TOTAL GENERAL FUND | | 3,851,831,015 | 3,997,357,871 | 145,526,856 | 3.8% |
| Non-General Fund | | | | | |
| Elected Officials | | | | | |
| 001P | 7409000BU - SSD DOJ Asset Forfeiture | 1,423,795 | 478,826 | (944,969) | (66.4%) |
| 001R | 5800001BU - District Attorney-Restricted Revenues | 11,264,524 | 9,219,208 | (2,045,316) | (18.2%) |
| 001S | 7408000BU - SSD Restricted Revenue | 22,683,252 | 21,667,844 | (1,015,408) | (4.5%) |
| 054A | 7400001BU - Jail Industries | 382,663 | 408,167 | 25,504 | 6.7% |
| Subtotal - ELECTED OFFICIALS | | 35,754,234 | 31,774,045 | (3,980,189) | (11.1%) |
| General Government | | | | | |
| 001F | 5060000BU - Community Investment Program | 65,543 | 0 | (65,543) | (100.0%) |
| 001G | 5790000BU - Neighborhood Revitalization | 4,132,732 | 1,299,732 | (2,833,000) | (68.6%) |
| 001J | 7460000BU - Public Safety Sales Tax | 173,062,330 | 175,204,175 | 2,141,845 | 1.2% |
| 001K | 7480000BU - 1991 Realignment | 411,628,761 | 432,130,379 | 20,501,618 | 5.0% |
| 001M | 7440000BU - 2011 Realignment | 441,547,718 | 424,806,160 | (16,741,558) | (3.8%) |
| 015A | 4060000BU - Transient-Occupancy Tax | 5,364,838 | 5,216,438 | (148,400) | (2.8%) |
| 016A | 5940000BU - Teeter Plan | 49,332,237 | 53,435,156 | 4,102,919 | 8.3% |
| 030A | 9030000BU - Interagency Procurement | 3,880,277 | 0 | (3,880,277) | (100.0%) |
| 101A | 3070000BU - Antelope Public Facilities Financing Plan | 4,076,967 | 6,737,587 | 2,660,620 | 65.3% |
| 105A | 2870000BU - Laguna Crk/Elliott Rch CFD No. 1 | 5,476,933 | 5,183,518 | (293,415) | (5.4%) |
| 107A | 3090000BU - Laguna Community Facilities District | 299,781 | 288,618 | (11,163) | (3.7%) |
| 108A | 2840000BU - Vineyard Public Facilities Financing Plan | 14,514,850 | 17,630,756 | 3,115,906 | 21.5% |

County of Sacramento

Fiscal Year 2024-25 Adopted Budget to FY 2025-26 Adopted Budget Appropriations Comparisons

| | | TOTAL APPROPRIATIONS | | | |
|---|---|---------------------------------|---------------------------------|--|---|
| Fund | Budget Unit - Name | FY 2024-25 Adopted Budget | FY 2025-26 Adopted Budget | Changes from FY 2024-25 Adopted Budget | % Change from FY 2024-25 Adopted Budget |
| 118A | 1182880BU - Florin Road Capital Project | 461,163 | 479,916 | 18,753 | 4.1% |
| 130A | 1300000BU - Laguna Stonelake CFD | 378,951 | 310,325 | (68,626) | (18.1%) |
| 131A | 1310000BU - Park Meadows CFD-Bond Proceeds | 200,413 | 231,170 | 30,757 | 15.3% |
| 132A | 1320000BU - Mather Landscape Maint CFD | 523,958 | 318,436 | (205,522) | (39.2%) |
| 136A | 1360000BU - Mather PFFP | 839,551 | 879,256 | 39,705 | 4.7% |
| 138D | 1430000BU - North Vineyard Station Specific Plan | 6,139,428 | 6,015,704 | (123,724) | (2.0%) |
| 138E | 1600000BU - Countywide Library Facilities | 6,940,828 | 8,567,114 | 1,626,286 | 23.4% |
| 139A | 1390000BU - Metro Air Park 2001 CFD 2000-1 | 36,039,865 | 41,224,578 | 5,184,713 | 14.4% |
| 140A | 1400000BU - McClellan CFD 2004-1 | 972,605 | 1,014,296 | 41,691 | 4.3% |
| 142A | 1420000BU - Metro Air Park Services Tax | 1,395,542 | 1,399,978 | 4,436 | 0.3% |
| 144A | 1440000BU - North Vineyard Station CFDs | 6,055,486 | 5,756,247 | (299,239) | (4.9%) |
| 145A | 1450000BU - Florin Vineyard Comm Plan | 6,896,678 | 9,737,368 | 2,840,690 | 41.2% |
| 146A | 1460000BU - Metro Air Park Impact Fees | 41,056,595 | 32,604,247 | (8,452,348) | (20.6%) |
| 147A | 1470000BU - Florin Vineyard No. 1 CFD 2016-2 | 725,916 | 793,245 | 67,329 | 9.3% |
| 257C | 2857000BU - CSA No. 10 | 576,009 | 764,967 | 188,958 | 32.8% |
| 277A | 9277000BU - Fixed Asset Revolving | 3,841,576 | 0 | (3,841,576) | (100.0%) |
| 280A | 9280000BU - Juvenile Courthouse Project-Debt Service | 2,627,516 | 2,658,316 | 30,800 | 1.2% |
| 282A | 9282000BU - 2004 Pension Obligation Bond-Debt Service | 151,428,958 | 130,489,874 | (20,939,084) | (13.8%) |
| 301A | 3011000BU - 2020 Refunding COPs-Debt Service | 4,202,081 | 4,050,495 | (151,586) | (3.6%) |
| 307A | 9307001BU - 2018 Refunding COPs-Debt Service | 10,349,513 | 10,436,621 | 87,108 | 0.8% |
| 313A | 9313000BU - Pension Obligation Bond-Debt Service | 398,724 | 0 | (398,724) | (100.0%) |
| Subtotal - GENERAL GOVERNMENT | | 1,395,434,323 | 1,379,664,672 | (15,769,651) | (1.1%) |
| Administrative Services | | | | | |
| 001Q | 3241000BU - Clerk/Recorder Fees | 8,108,403 | 7,888,439 | (219,964) | (2.7%) |
| 001R | 7091000BU - OES-Restricted Revenues | 440,181 | 401,859 | (38,322) | (8.7%) |
| 007A | 3100000BU - Capital Construction | 166,033,018 | 174,045,321 | 8,012,303 | 4.8% |
| 011A | 6310000BU - County Library | 1,415,816 | 1,358,411 | (57,405) | (4.1%) |
| 021D | 2180000BU - Technology Cost Recovery Fee | 1,808,275 | 2,860,834 | 1,052,559 | 58.2% |
| 031A | 7600000BU - Department of Technology | 141,391,028 | 151,864,008 | 10,472,980 | 7.4% |
| 034A | 2070000BU - Fixed Assets-Heavy Equipment | 11,673,281 | 13,558,952 | 1,885,671 | 16.2% |
| 035A | 7000000BU - General Services | 208,938,444 | 215,548,684 | 6,610,240 | 3.2% |
| 036G | 7080000BU - General Services-Capital Outlay | 21,701,152 | 12,195,346 | (9,505,806) | (43.8%) |
| 037A | 3910000BU - Liability/Property Insurance | 49,603,637 | 46,064,305 | (3,539,332) | (7.1%) |
| 038A | 3920000BU - Dental Insurance | 17,800,000 | 17,800,000 | 0 | 0.0% |
| 039A | 3900000BU - Workers Compensation Insurance | 41,829,864 | 39,077,853 | (2,752,011) | (6.6%) |
| 040A | 3930000BU - Unemployment Insurance | 1,385,616 | 1,452,466 | 66,850 | 4.8% |
| 056A | 7990000BU - Parking Enterprise | 4,140,446 | 4,918,341 | 777,895 | 18.8% |
| 059A | 7020000BU - Regional Radio Communications System | 6,233,072 | 6,110,838 | (122,234) | (2.0%) |
| 060A | 7860000BU - Board Of Retirement | 21,901,486 | 11,928,691 | (9,972,795) | (45.5%) |
| Subtotal - ADMINISTRATIVE SERVICES | | 704,403,719 | 707,074,348 | 2,670,629 | 0.4% |
| Social Services | | | | | |
| 001I | 7290000BU - Mental Health Services Act | 146,348,106 | 113,041,941 | (33,306,165) | (22.8%) |
| 001R | 5820800BU - HSH Restricted Revenues | 0 | 2,388,582 | 2,388,582 | 0.0% |

County of Sacramento

Fiscal Year 2024-25 Adopted Budget to FY 2025-26 Adopted Budget Appropriations Comparisons

| | | TOTAL APPROPRIATIONS | | | |
|--|--|---------------------------------|---------------------------------|--|---|
| Fund | Budget Unit - Name | FY 2024-25 Adopted Budget | FY 2025-26 Adopted Budget | Changes from FY 2024-25 Adopted Budget | % Change from FY 2024-25 Adopted Budget |
| 001R | 7208000BU - Health Svcs-Restricted Revenues | 61,653,335 | 49,476,488 | (12,176,847) | (19.8%) |
| 001R | 7809900BU - Child, Family Adult-Restricted Revenues | 15,679,667 | 10,885,314 | (4,794,353) | (30.6%) |
| 001R | 8100800BU - Human Assistance-Restricted Revenues | 405,997 | 381,072 | (24,925) | (6.1%) |
| 001U | 7209000BU - Patient Care Revenue | 278,001,117 | 359,639,881 | 81,638,764 | 29.4% |
| 010B | 3350000BU - Environmental Management | 24,490,738 | 25,083,910 | 593,172 | 2.4% |
| 010C | 3351000BU - EMD Special Program Funds | 431,000 | 441,000 | 10,000 | 2.3% |
| 013A | 7210000BU - First 5 Sacramento Commission | 22,146,121 | 2,715,222 | (19,430,899) | (87.7%) |
| Subtotal - SOCIAL SERVICES | | 549,156,081 | 564,053,410 | 14,897,329 | 2.7% |
| Sanitation Districts | | | | | |
| 261A | 3028000BU - Sacramento Regional Sanitation District | 80,231,651 | 0 | (80,231,651) | (100.0%) |
| 267A | 3005000BU - Sacramento Area Sewer District | 55,371,231 | 0 | (55,371,231) | (100.0%) |
| Subtotal - SANITATION DISTRICTS | | 135,602,882 | 0 | (135,602,882) | (100.0%) |
| Community Services | | | | | |
| 001R | 3220800BU - Animal Care-Restricted Revenues | 458,590 | 746,371 | 287,781 | 62.8% |
| 001R | 6410000BU - Parks-Restricted Revenues | 2,493,842 | 2,124,656 | (369,186) | (14.8%) |
| 002A | 6460000BU - Fish And Game Propagation | 10,407 | 4,956 | (5,451) | (52.4%) |
| 005A | 2900000BU - Roads | 310,695,344 | 325,872,814 | 15,177,470 | 4.9% |
| 005B | 2960000BU - Department of Transportation | 73,441,009 | 79,214,953 | 5,773,944 | 7.9% |
| 006A | 6570000BU - Park Construction | 29,474,755 | 25,310,809 | (4,163,946) | (14.1%) |
| 018A | 6470000BU - Golf | 12,769,629 | 13,891,117 | 1,121,488 | 8.8% |
| 020A | 3870000BU - Economic Development | 77,024,956 | 48,166,642 | (28,858,314) | (37.5%) |
| 021A | 2150000BU - Building Inspection | 24,364,396 | 25,410,700 | 1,046,304 | 4.3% |
| 021E | 2151000BU - Development and Code Services | 74,935,059 | 79,452,388 | 4,517,329 | 6.0% |
| 023A | 3830000BU - Affordability Fee | 7,980,210 | 7,368,620 | (611,590) | (7.7%) |
| 025P | 2910000BU - SCTDF Capital Fund | 29,074,895 | 49,568,458 | 20,493,563 | 70.5% |
| 026A | 2140000BU - Transportation-Sales Tax | 98,354,336 | 137,880,770 | 39,526,434 | 40.2% |
| 028A | 2800000BU - Connector Joint Powers Authority | 657,135 | 807,391 | 150,256 | 22.9% |
| 029G | 0290007BU - South Sacramento Conservation Agency Admin | 257,500 | 260,777 | 3,277 | 1.3% |
| 041A | 3400000BU - Airport System | 634,497,961 | 650,021,018 | 15,523,057 | 2.4% |
| 041B | 3480000BU - Airport-Cap Outlay | 511,616,976 | 517,586,776 | 5,969,800 | 1.2% |
| 050A | 2240000BU - Solid Waste Commercial Program | 5,980,448 | 4,221,929 | (1,758,519) | (29.4%) |
| 051A | 2200000BU - Solid Waste Enterprise | 216,760,302 | 198,014,148 | (18,746,154) | (8.6%) |
| 068A | 2930000BU - Rural Transit Program | 3,123,156 | 3,316,156 | 193,000 | 6.2% |
| 137A | 1370000BU - Gold River Station #7 Landscape CFD | 74,981 | 100,538 | 25,557 | 34.1% |
| 141A | 1410000BU - Sacramento County LM CFD 2004-2 | 510,298 | 550,410 | 40,112 | 7.9% |
| 229A | 2290000BU - Natomas Fire District | 5,264,855 | 5,018,607 | (246,248) | (4.7%) |
| 253D | 2530000BU - CSA No. 1 | 3,335,981 | 3,337,991 | 2,010 | 0.1% |
| 314A | 2810000BU - Water Agency Zone 11 - Drainage Infrastructure | 30,258,600 | 24,897,800 | (5,360,800) | (17.7%) |
| 318A | 3044000BU - Water Agency Zone 13 | 2,756,263 | 2,768,728 | 12,465 | 0.5% |
| 320A | 3050000BU - Water Agency Enterprise | 245,162,409 | 193,445,504 | (51,716,905) | (21.1%) |
| 322A | 3220001BU - Water Resources | 48,078,577 | 45,245,978 | (2,832,599) | (5.9%) |
| 330A | 3300000BU - Landscape Maintenance District | 1,243,749 | 1,345,330 | 101,581 | 8.2% |
| 336A | 9336100BU - Mission Oaks Recreation And Park District | 7,737,364 | 8,007,547 | 270,183 | 3.5% |

County of Sacramento

Fiscal Year 2024-25 Adopted Budget to FY 2025-26 Adopted Budget Appropriations Comparisons

| | | TOTAL APPROPRIATIONS | | | |
|---|---|---------------------------------|---------------------------------|--|---|
| Fund | Budget Unit - Name | FY 2024-25 Adopted Budget | FY 2025-26 Adopted Budget | Changes from FY 2024-25 Adopted Budget | % Change from FY 2024-25 Adopted Budget |
| 336B | 9336001BU - Mission Oaks Maint/Improvement Dist | 1,523,774 | 1,798,080 | 274,306 | 18.0% |
| 337A | 9337000BU - Carmichael Recreation And Park District | 18,935,519 | 28,482,180 | 9,546,661 | 50.4% |
| 338A | 9338000BU - Sunrise Recreation And Park District | 15,647,910 | 17,935,231 | 2,287,321 | 14.6% |
| 338B | 9338001BU - Antelope Assessment | 890,471 | 1,086,553 | 196,082 | 22.0% |
| 338D | 9338005BU - Citrus Heights Assessment Districts | 116,000 | 144,302 | 28,302 | 24.4% |
| 338F | 9338006BU - Foothill Park | 1,290,348 | 1,500,000 | 209,652 | 16.2% |
| 351A | 3516494BU - Del Norte Oaks Park District | 3,800 | 3,800 | 0 | 0.0% |
| 560A | 6491000BU - CSA No.4B-(Wilton-Cosumnes) | 25,148 | 21,766 | (3,382) | (13.4%) |
| 561A | 6492000BU - CSA No.4C-(Delta) | 47,987 | 48,157 | 170 | 0.4% |
| 562A | 6493000BU - CSA No.4D-(Herald) | 9,548 | 8,086 | (1,462) | (15.3%) |
| 563A | 6494000BU - County Parks CFD 2006-1 | 16,500 | 16,500 | 0 | 0.0% |
| Subtotal - COMMUNITY SERVICES | | 2,496,900,988 | 2,505,004,537 | 8,103,549 | 0.3% |
| Public Safety And Justice | | | | | |
| 001R | 5528000BU - Dispute Resolution-Restricted Revenues | 971,673 | 1,064,580 | 92,907 | 9.6% |
| 001R | 6708000BU - Probation-Restricted Revenues | 15,350,974 | 14,279,222 | (1,071,752) | (7.0%) |
| Subtotal - PUBLIC SAFETY AND JUSTICE | | 16,322,647 | 15,343,802 | (978,845) | (6.0%) |
| TOTAL NON-GENERAL FUND | | 5,333,574,874 | 5,202,914,814 | (130,660,060) | (2.4%) |
| GRAND TOTAL | | 9,185,405,889 | 9,200,272,685 | 14,866,796 | 0.2% |

