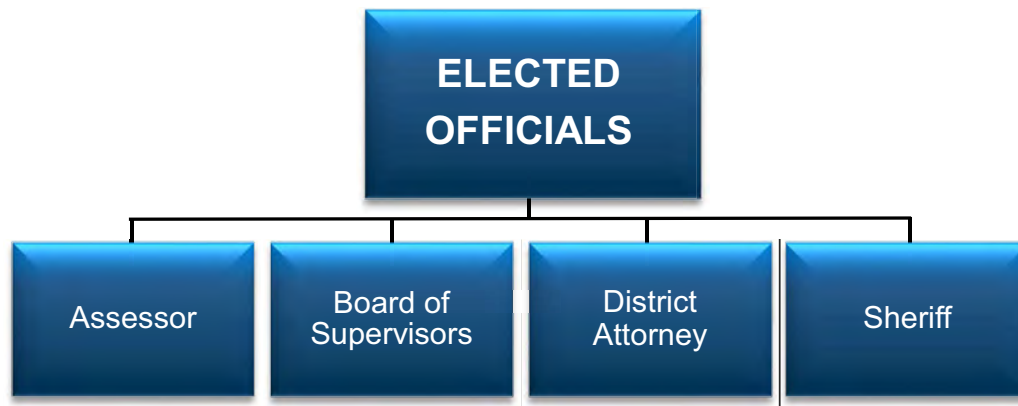


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## Agency Structure



The **Assessor**, Christina Wynn, is required per state law to appraise all real and personal property in the County, with the exception of utility property, which is appraised by the State Board of Equalization. The appraisals are used to compile the Secured and Unsecured Property Tax Assessment Rolls and to determine the tax base for which the property tax levy is applied.

The **Board of Supervisors**, consisting of Supervisors Phil Serna, Patrick Kennedy, Rich Desmond, Rosario Rodriguez and Pat Hume, is the governing body of the County. The Board enacts legislation to serve and protect county residents and establishes general policies for the operation of the County. The Board adopts ordinances, approves contracts, adopts annual budgets, determines land use zoning for the unincorporated area of the County, appoints members to various boards and commissions, and appoints certain county officials including the County Executive.

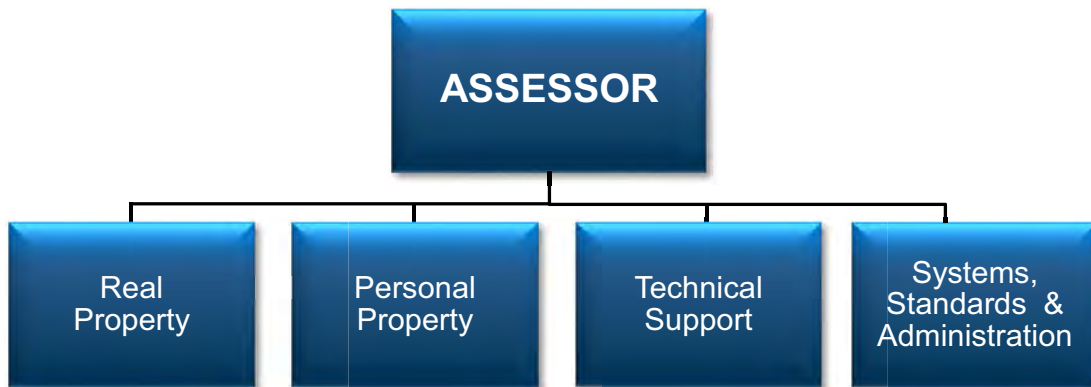
The **District Attorney**, Thien Ho, represents the people of Sacramento County in all criminal actions arising within the County. The District Attorney's ultimate responsibility includes the investigation, gathering of evidence, and preparation of cases with the active coordination of law enforcement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

The **Sheriff**, Jim Cooper, is responsible for ensuring the protection of life and property, the preservation of the public peace and enforcement of the laws in the County of Sacramento. To accomplish this, the Department is committed to Service with Concern.

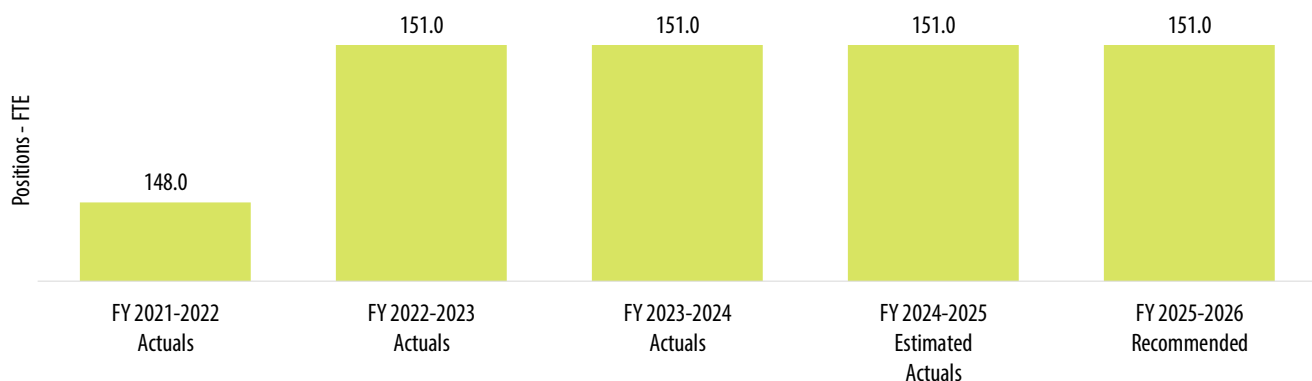
## Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	3610000	Assessor	\$27,296,407	\$23,952,667	\$13,559,099	151.0
001A	4050000	Board of Supervisors	\$5,937,990	\$5,937,990	\$5,937,990	25.0
001A	5800000	District Attorney	\$130,446,782	\$128,926,246	\$86,322,950	453.0
001A	7400000	Sheriff	\$709,889,388	\$692,742,580	\$374,364,382	2,200.0
<b>General Fund Total</b>			<b>\$873,570,567</b>	<b>\$851,559,483</b>	<b>\$480,184,421</b>	<b>2,829.0</b>
001P	7409000	SSD DOJ Asset Forfeiture	\$423,795	\$423,795	\$—	—
001R	5800001	District Attorney-Restricted Revenues	\$9,043,714	\$9,043,714	\$—	—
001S	7408000	SSD Restricted Revenue	\$16,917,892	\$16,917,892	\$—	—
054A	7400001	Jail Industries	\$408,167	\$408,167	\$—	—
<b>Non-General Fund Total</b>			<b>\$26,793,568</b>	<b>\$26,793,568</b>	<b>\$—</b>	<b>—</b>
<b>Grand Total</b>			<b>\$900,364,135</b>	<b>\$878,353,051</b>	<b>\$480,184,421</b>	<b>2,829.0</b>

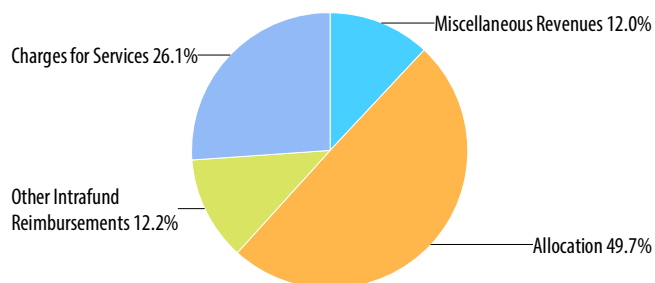
**Assessor**  
**Department Structure**  
Christina Wynn, Assessor



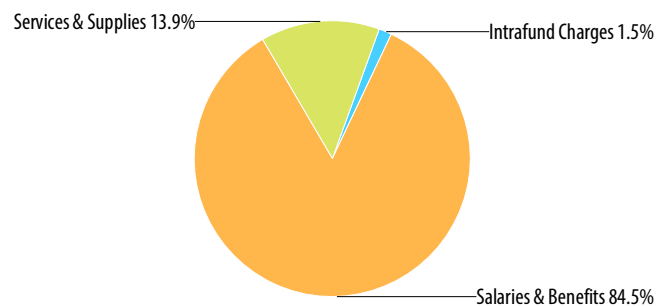
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

The **Assessor** is responsible for the appraisal of real property and personal property and discovers, values, and assesses taxable real and personal property in accordance with the provisions of the California Constitution. The Assessor's Office administers homeowners', veterans' and institutional property tax exemptions; creates and maintains assessor parcel maps and associated geographic information system (GIS) files; determines ownership and administers changes in ownership and qualifying exclusions; provides in-person, telephone, email and written responses to inquiries regarding the assessment of property; administers the Assessor Information Management system (New AIMS), an Oracle based workflow management system that maintains and generates assessor property assessments and data; administers the Assessor's Operations Manual, Employee Owned Property Program, website, annual report, forms and press releases; coordinates community outreach efforts, State Board of Equalization assessment surveys and legislation analysis; serves as liaison with government agencies and is the official Custodian of Records; and provides administrative, personnel, fiscal, safety, and facilities management services to staff.

## Goals

- Achieve our mission with professionalism, integrity, and efficiency.

## Accomplishments

- Record Assessment Roll: Added \$11 billion in assessed value to the annual roll, reaching a record \$243 billion and encompassing 532,992 parcels.
- Exemptions Processed and Customer Service Delivery: Administered 215,422 property tax exemptions, resulting in over \$144 million in savings for homeowners, disabled veterans, and organizations such as religious institutions, welfare groups, non-profits, hospitals, schools, libraries, museums, historical aircraft entities, cemeteries, and colleges; responded to 59,295 inquiries, providing timely and accurate assistance through various communication channels.
- National Association of Counties (NACo) 2024 Achievement Award – Proposition 19 Module.

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Real and Personal Property	\$25,004,637	\$26,447,189	\$27,296,407	\$849,218	3.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$25,004,637</b>	<b>\$26,447,189</b>	<b>\$27,296,407</b>	<b>\$849,218</b>	<b>3.2%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(3,105,331)</b>	<b>\$(3,124,046)</b>	<b>\$(3,343,740)</b>	<b>\$(219,694)</b>	<b>7.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$21,899,306</b>	<b>\$23,323,143</b>	<b>\$23,952,667</b>	<b>\$629,524</b>	<b>2.7%</b>
<b>Revenue</b>	<b>\$10,017,569</b>	<b>\$9,592,124</b>	<b>\$10,393,568</b>	<b>\$801,444</b>	<b>8.4%</b>
<b>Total Revenue</b>	<b>\$10,017,569</b>	<b>\$9,592,124</b>	<b>\$10,393,568</b>	<b>\$801,444</b>	<b>8.4%</b>
<b>Net Cost</b>	<b>\$11,881,737</b>	<b>\$13,731,019</b>	<b>\$13,559,099</b>	<b>\$(171,920)</b>	<b>(1.3)%</b>
Positions	151.0	151.0	151.0	—	—%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$21,505,680	\$22,514,101	\$23,076,858	\$562,757	2.5%
Services & Supplies	\$3,130,720	\$3,557,004	\$3,801,812	\$244,808	6.9%
Equipment	\$44,632	\$—	\$—	\$—	—%
Intrafund Charges	\$323,605	\$376,084	\$417,737	\$41,653	11.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$25,004,637</b>	<b>\$26,447,189</b>	<b>\$27,296,407</b>	<b>\$849,218</b>	<b>3.2%</b>
Other Intrafund Reimbursements	\$(3,105,331)	\$(3,124,046)	\$(3,343,740)	\$(219,694)	7.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(3,105,331)</b>	<b>\$(3,124,046)</b>	<b>\$(3,343,740)</b>	<b>\$(219,694)</b>	<b>7.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$21,899,306</b>	<b>\$23,323,143</b>	<b>\$23,952,667</b>	<b>\$629,524</b>	<b>2.7%</b>
Charges for Services	\$6,462,216	\$6,312,124	\$7,113,568	\$801,444	12.7%
Miscellaneous Revenues	\$3,555,353	\$3,280,000	\$3,280,000	\$—	—%
<b>Revenue</b>	<b>\$10,017,569</b>	<b>\$9,592,124</b>	<b>\$10,393,568</b>	<b>\$801,444</b>	<b>8.4%</b>
<b>Total Revenue</b>	<b>\$10,017,569</b>	<b>\$9,592,124</b>	<b>\$10,393,568</b>	<b>\$801,444</b>	<b>8.4%</b>
<b>Net Cost</b>	<b>\$11,881,737</b>	<b>\$13,731,019</b>	<b>\$13,559,099</b>	<b>\$(171,920)</b>	<b>(1.3)%</b>
Positions	151.0	151.0	151.0	—	—%

## Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs, including General Services facilities, Department of Technology (DTECH) service and maintenance charges, and other allocated costs.
- Increases in Property Tax Administration (SB 2557) reimbursements due to higher estimates of prior year expenditures.
- A decrease in DTECH Shared Systems reimbursements for the Tax System project as FY 2025-26 is projected to be the last year that the Assessor's Information Technology staff will work on the Tax System project.
- Recommended growth detailed later in this section.

The change in total revenue is due to an increase in SB 2557 revenue as a result of higher estimated prior year expenditures.

## Summary of Recommended Growth by Program

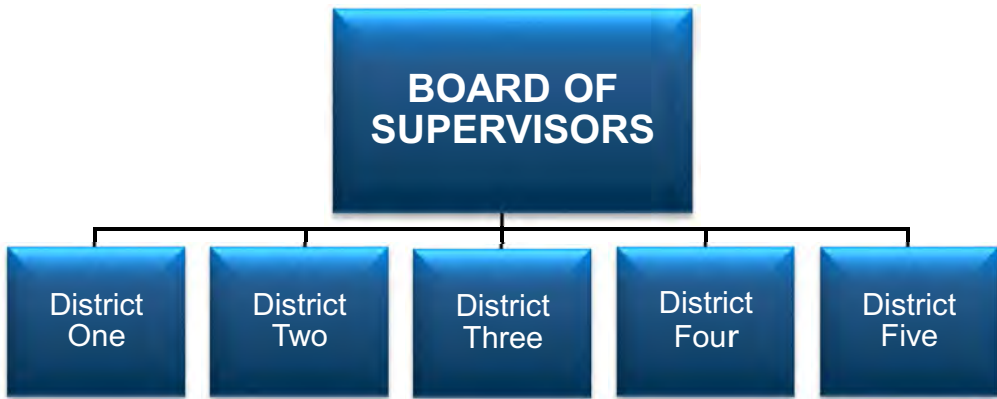
Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Real and Personal Property	40,000	—	—	40,000	—

Recommended Growth Detail for the Program

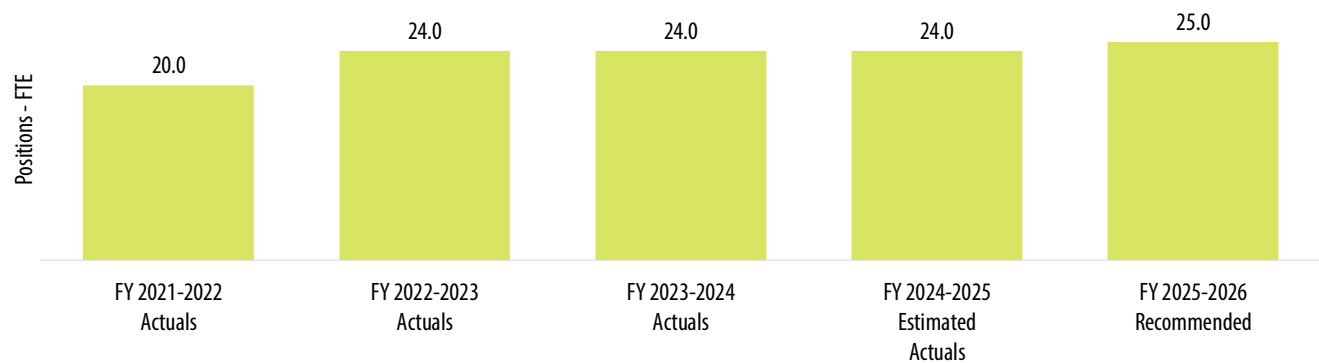
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
ASR-Fund Extra Help Retired Annuitant	40,000	—	—	40,000	—

Add \$40,000 in one-time funding for an extra help retired annuitant Chief Appraiser to assist with ongoing special projects, large subdivision land sales, and in-house training, which will allow staff to acquire the necessary continuing education units. The role requires a special set of skills as a manager and an appraiser with a knowledge base that will help further the appraisal staff with projects. The extra help will assist with large subdivision land sales, prioritize NewAIMS module enhancements, roll close, and help the department reach its mission and responsibilities of locating taxable property in the County, assessing the value, identifying the owner, and publishing annual and supplemental roll by the mandated roll close date of July 1st along with providing equitable, timely, and accurate tax assessments and information.

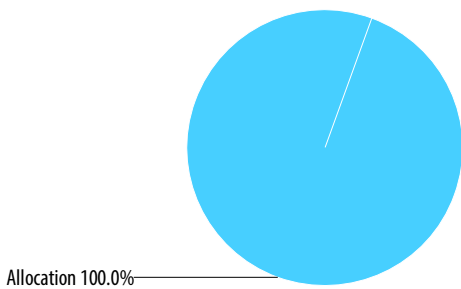
Board of Supervisors



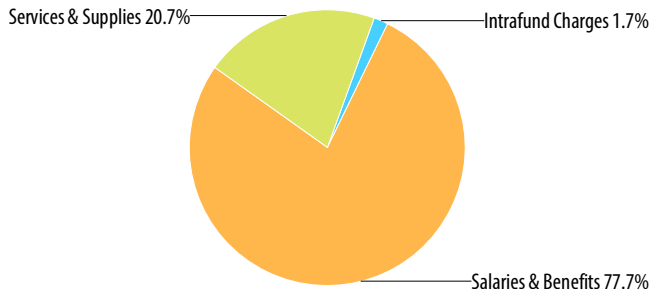
Staffing Trend



Revenue and Reimbursements



Gross Appropriations





## Budget Unit Functions & Responsibilities

The **Board of Supervisors** is the elected governing body of Sacramento County. The Board of Supervisors adopts the annual budget, adopts ordinances, approves contracts, determines land use zoning for the Unincorporated Area, appoints certain County officials (including the County Executive and County Counsel), and appoints members to various boards and commissions.

## Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
Board of Supervisors	\$4,986,986	\$5,759,931	\$5,937,990	\$178,059	3.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,986,986</b>	<b>\$5,759,931</b>	<b>\$5,937,990</b>	<b>\$178,059</b>	<b>3.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,986,986</b>	<b>\$5,759,931</b>	<b>\$5,937,990</b>	<b>\$178,059</b>	<b>3.1%</b>
<b>Net Cost</b>	<b>\$4,986,986</b>	<b>\$5,759,931</b>	<b>\$5,937,990</b>	<b>\$178,059</b>	<b>3.1%</b>
Positions	24.0	24.0	25.0	1.0	4.2%

## Budget Unit – Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$3,942,971	\$4,440,977	\$4,612,835	\$171,858	3.9%
Services & Supplies	\$966,991	\$1,198,460	\$1,226,487	\$28,027	2.3%
Intrafund Charges	\$77,024	\$120,494	\$98,668	\$(21,826)	(18.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,986,986</b>	<b>\$5,759,931</b>	<b>\$5,937,990</b>	<b>\$178,059</b>	<b>3.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,986,986</b>	<b>\$5,759,931</b>	<b>\$5,937,990</b>	<b>\$178,059</b>	<b>3.1%</b>
<b>Net Cost</b>	<b>\$4,986,986</b>	<b>\$5,759,931</b>	<b>\$5,937,990</b>	<b>\$178,059</b>	<b>3.1%</b>
Positions	24.0	24.0	25.0	1.0	4.2%

## Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs and the base addition of a position, partially offset by a decrease in allocated cost for personnel support services.
- Recommended growth detailed later in this section.

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

- 1.0 FTE recommended net Base increase.

## Summary of Recommended Growth by Program

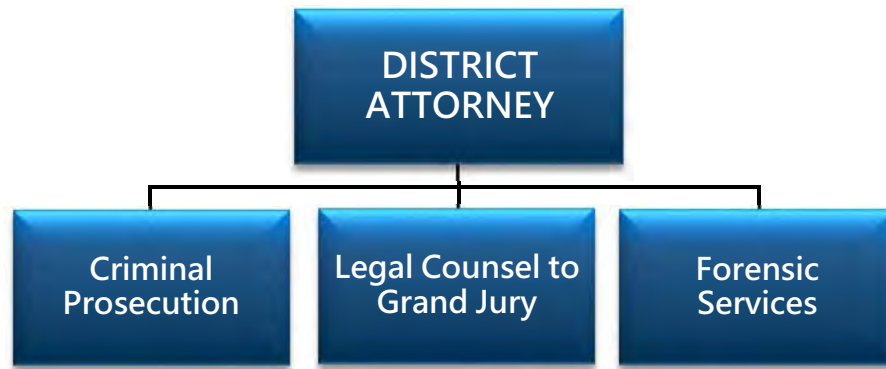
<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
Board of Supervisors	35,000	—	—	35,000	—

## Recommended Growth Detail for the Program

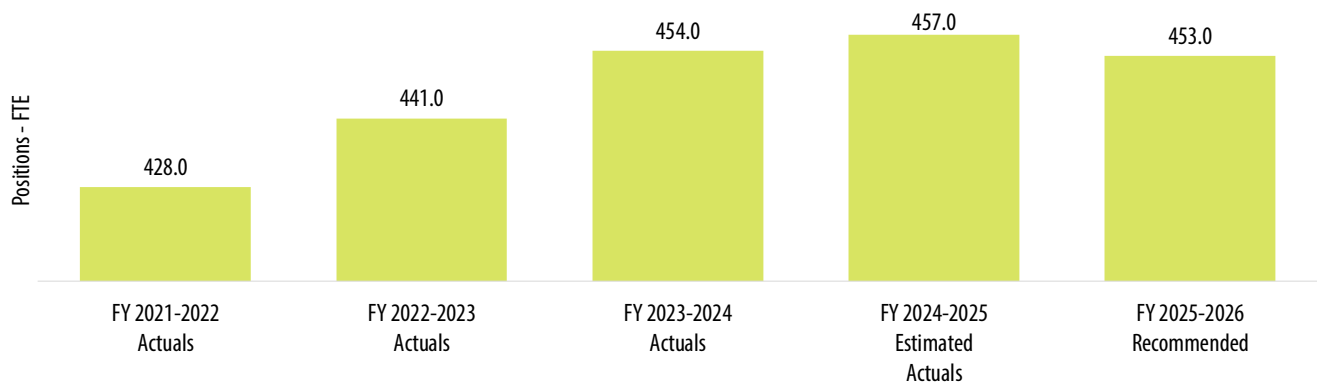
	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>BOS - Funding for Advocacy at the Local, State and Federal Level</b>					
	35,000	—	—	35,000	—

Increase appropriations to allow for the Board of Supervisors members and staff to participate in conferences and events. Through these legislative efforts, Board members aim to build partnerships that foster collaboration with various stakeholders and lawmakers. It also creates additional opportunities to advocate for critical county programs, which may lead to more funding on a local level.

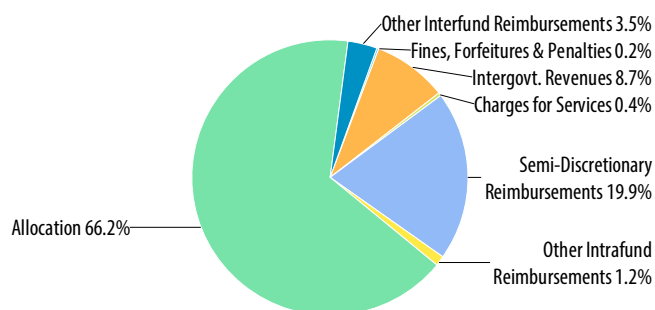
**District Attorney**  
**Department Structure**  
**Thien Ho, District Attorney**



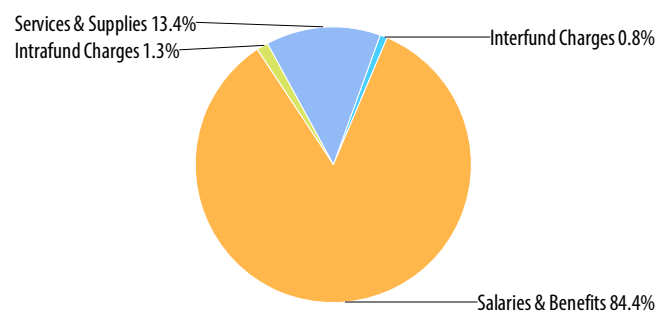
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

The **District Attorney (DA)**, an elected official, prosecutes criminal violations of state and local laws, serves as legal counsel for the Grand Jury on criminal matters, and operates the Forensic Crime Lab. Responsibilities include investigation, gathering of evidence, and case preparation with the active coordination and cooperation of law enforcement agencies in the County. The DA also represents the interests of the citizens of the County in community prosecutions, consumer and environmental protection, and real estate fraud. The DA's mission 'Seek Justice. Serve Justice. Do Justice.' is accomplished by representing the people in all criminal actions arising within the County. Services are provided through the following programs:

- Administration and Support Services
- Civil Prosecution
- Criminal Prosecution
- Forensic Crime Lab
- Investigations Bureau
- Victim Witness Assistance

## Goals

- Relocate the DA's three downtown locations into one building, thus allowing for increased operational efficiency and ease of access to the new Superior Courthouse, which is scheduled for completion in late 2025.
- Improve and enhance operations by expanding the use of paralegals and other staff to assist attorneys in case review and preparation, helping relieve pressure caused by mounting caseloads and the volume of evidence that must be reviewed within each case.
- Continue to work with criminal justice partners through regional, investigative-focused task forces targeting fentanyl and human trafficking. These task forces increase collaboration and utilize resources to reduce the number of fentanyl-related deaths and the number of individuals trafficked in Sacramento County.

## Accomplishments

- Formed two major task forces combatting significant crimes in the area. In collaboration with the California Attorney General's Office, Homeland Security, and the Sacramento Police Department, the DA's Office launched a new regional task force aimed at combating human trafficking. This partnership allows agencies to collaborate and share data with the ultimate goal of convicting more sex traffickers and providing resources to human trafficking victims. In addition to a human trafficking task force, the DA's Office is proud to lead the Sacramento Fentanyl Overdose Response Criminal Enforcement (SAC-FORCE) task force, a dedicated rapid response team focused on investigating fentanyl overdose deaths and protecting our community. Through collaboration with local, state, and federal partners, SAC-FORCE works to track fentanyl sources using advanced analysis tools and confidential informants; hold drug suppliers accountable for overdose-related deaths; conduct state and federal investigations, including potential wiretaps; and promote public health awareness and enhance community safety.
- Spearheaded efforts to reform retail theft and drug laws through Proposition 36. These efforts included organizing multiple press conferences and creating a Prop 36 landing page with resources on our website

for law enforcement (including recorded trainings) and local businesses. In addition, we organized and executed a Prop 36 roundtable, which included elected district attorneys from multiple jurisdictions, health department heads, law enforcement, business leaders, and elected officials to discuss the imposition of Prop 36.

- Developed, created, and launched a comprehensive update to the DA's electronic case management system to incorporate Race Blind Charging, as mandated by Penal Code section 741. Under this law, District Attorneys' offices must now redact information from police reports that could identify a person's race before making a charging decision. Instead of having to purchase significantly expensive software from a vendor to accomplish this process, in-house Information Technology personnel built and implemented their own programming, which uses artificial intelligence to make the necessary redactions from materials used during intake review.

## Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
Administration and Support Services	\$17,174,187	\$15,035,006	\$15,255,946	\$220,940	1.5%
Civil Prosecution Programs	\$2,200,743	\$2,807,413	\$2,528,526	\$(278,887)	(9.9)%
Criminal Prosecution Programs	\$69,409,374	\$77,026,290	\$80,010,233	\$2,983,943	3.9%
Forensic Crime Lab	\$16,855,440	\$18,800,561	\$17,335,453	\$(1,465,108)	(7.8)%
Investigations Bureau	\$9,053,348	\$9,074,502	\$10,448,836	\$1,374,334	15.1%
Victim Witness Assistance Programs	\$5,328,902	\$5,315,286	\$4,867,788	\$(447,498)	(8.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$120,021,994</b>	<b>\$128,059,058</b>	<b>\$130,446,782</b>	<b>\$2,387,724</b>	<b>1.9%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(1,720,492)</b>	<b>\$(1,502,668)</b>	<b>\$(1,520,536)</b>	<b>\$(17,868)</b>	<b>1.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$118,301,501</b>	<b>\$126,556,390</b>	<b>\$128,926,246</b>	<b>\$2,369,856</b>	<b>1.9%</b>
<b>Revenue</b>	<b>\$15,267,394</b>	<b>\$14,127,889</b>	<b>\$12,116,418</b>	<b>\$(2,011,471)</b>	<b>(14.2)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$25,137,665</b>	<b>\$30,183,741</b>	<b>\$30,486,878</b>	<b>\$303,137</b>	<b>1.0%</b>
<b>Total Revenue</b>	<b>\$40,405,059</b>	<b>\$44,311,630</b>	<b>\$42,603,296</b>	<b>\$(1,708,334)</b>	<b>(3.9)%</b>
<b>Net Cost</b>	<b>\$77,896,442</b>	<b>\$82,244,760</b>	<b>\$86,322,950</b>	<b>\$4,078,190</b>	<b>5.0%</b>
Positions	454.0	457.0	453.0	(4.0)	(0.9)%

## Budget Unit – Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$100,083,273	\$106,428,556	\$110,064,562	\$3,636,006	3.4%
Services & Supplies	\$16,251,476	\$17,505,068	\$17,541,454	\$36,386	0.2%
Other Charges	\$56,285	\$45,825	\$—	\$(45,825)	(100.0)%
Equipment	\$768,035	\$1,326,501	\$—	\$(1,326,501)	(100.0)%
Interfund Charges	\$1,089,512	\$1,098,996	\$1,094,143	\$(4,853)	(0.4)%
Intrafund Charges	\$1,773,414	\$1,654,112	\$1,746,623	\$92,511	5.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$120,021,994</b>	<b>\$128,059,058</b>	<b>\$130,446,782</b>	<b>\$2,387,724</b>	<b>1.9%</b>
Other Intrafund Reimbursements	\$(1,524,923)	\$(1,502,668)	\$(1,520,536)	\$(17,868)	1.2%
Intrafund Reimbursements within Department	\$(195,569)	\$—	\$—	\$—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,720,492)</b>	<b>\$(1,502,668)</b>	<b>\$(1,520,536)</b>	<b>\$(17,868)</b>	<b>1.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$118,301,501</b>	<b>\$126,556,390</b>	<b>\$128,926,246</b>	<b>\$2,369,856</b>	<b>1.9%</b>
Fines, Forfeitures & Penalties	\$342,065	\$166,299	\$255,739	\$89,440	53.8%
Revenue from Use Of Money & Property	\$42,956	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$14,524,484	\$13,464,819	\$11,376,702	\$(2,088,117)	(15.5)%
Charges for Services	\$403,532	\$496,771	\$483,977	\$(12,794)	(2.6)%
Miscellaneous Revenues	\$(45,644)	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$15,267,394</b>	<b>\$14,127,889</b>	<b>\$12,116,418</b>	<b>\$(2,011,471)</b>	<b>(14.2)%</b>
Other Interfund Reimbursements	\$1,285,813	\$4,793,936	\$4,536,858	\$(257,078)	(5.4)%
Semi-Discretionary Reimbursements	\$23,851,852	\$25,389,805	\$25,950,020	\$560,215	2.2%
<b>Total Interfund Reimbursements</b>	<b>\$25,137,665</b>	<b>\$30,183,741</b>	<b>\$30,486,878</b>	<b>\$303,137</b>	<b>1.0%</b>
<b>Total Revenue</b>	<b>\$40,405,059</b>	<b>\$44,311,630</b>	<b>\$42,603,296</b>	<b>\$(1,708,334)</b>	<b>(3.9)%</b>
<b>Net Cost</b>	<b>\$77,896,442</b>	<b>\$82,244,760</b>	<b>\$86,322,950</b>	<b>\$4,078,190</b>	<b>5.0%</b>
Positions	454.0	457.0	453.0	(4.0)	(0.9)%

## Summary of Changes

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

Position counts have decreased by 4.0 FTE from the prior year Adopted Budget due to:

- 2.0 FTE increase in recommended growth requests.
- 6.0 FTE decrease in recommended reduction scenarios - 5.0 filled/ 1.0 vacant.
  - As of May 5, 2025, the number of vacant positions in each classification was equal to or greater than the number of positions recommended for reduction.

### Summary of Recommended Growth by Program

<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
Criminal Prosecution Programs	337,799	—	337,799	—	2.0

### Summary of Recommended Reductions by Program

<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
Criminal Prosecution Programs	(1,756,256)	—	—	(1,756,256)	(6.0)

## Administration and Support Services

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$11,423,036	\$8,269,245	\$8,478,203	\$208,958	2.5%
Services & Supplies	\$5,192,754	\$6,080,162	\$6,063,065	\$(17,097)	(0.3)%
Other Charges	\$(4,887)	\$—	\$—	\$—	—%
Equipment	\$123,431	\$—	\$—	\$—	—%
Interfund Charges	\$—	\$4,908	\$—	\$(4,908)	(100.0)%
Intrafund Charges	\$439,853	\$680,691	\$714,678	\$33,987	5.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$17,174,187</b>	<b>\$15,035,006</b>	<b>\$15,255,946</b>	<b>\$220,940</b>	<b>1.5%</b>
Other Intrafund Reimbursements	\$(682,717)	\$(714,066)	\$(728,605)	\$(14,539)	2.0%
Intrafund Reimbursements within Department	\$(194,610)	\$—	\$—	\$—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(877,327)</b>	<b>\$(714,066)</b>	<b>\$(728,605)</b>	<b>\$(14,539)</b>	<b>2.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$16,296,860</b>	<b>\$14,320,940</b>	<b>\$14,527,341</b>	<b>\$206,401</b>	<b>1.4%</b>
Revenue from Use Of Money & Property	\$42,956	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$3,200,191	\$25,000	\$25,000	\$—	—%
Charges for Services	\$32,395	\$99,438	\$56,250	\$(43,188)	(43.4)%
<b>Revenue</b>	<b>\$3,275,541</b>	<b>\$124,438</b>	<b>\$81,250</b>	<b>\$(43,188)</b>	<b>(34.7)%</b>
Other Interfund Reimbursements	\$—	\$10,011	\$160,000	\$149,989	1,498.2%
Semi-Discretionary Reimbursements	\$5,256,670	\$5,093,138	\$5,269,336	\$176,198	3.5%
<b>Total Interfund Reimbursements</b>	<b>\$5,256,670</b>	<b>\$5,103,149</b>	<b>\$5,429,336</b>	<b>\$326,187</b>	<b>6.4%</b>
<b>Total Revenue</b>	<b>\$8,532,211</b>	<b>\$5,227,587</b>	<b>\$5,510,586</b>	<b>\$282,999</b>	<b>5.4%</b>
<b>Net Cost</b>	<b>\$7,764,649</b>	<b>\$9,093,353</b>	<b>\$9,016,755</b>	<b>\$(76,598)</b>	<b>(0.8)%</b>
Positions	55.0	56.0	58.0	2.0	3.6%

### Summary of Changes

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

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



- Increases in negotiated salary and benefits costs including staffing costs shifted from other program(s) to the Administration and Support Services program, both partially offset by a reduction in appropriations for pension obligation bonds.
- Increases in intrafund charges for personnel services.

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

- A decrease in charges for services related to the Family Justice Center for real estate service.
- An increase in reimbursements from the DA-Restricted Revenue budget unit as a result of an increase in eligible expenditures for reimbursement.
- An increase in semi-discretionary reimbursements from Proposition 172 public safety sales tax revenue.

## Civil Prosecution Programs

### Program Overview

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

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$1,884,671	\$2,381,857	\$2,171,386	\$(210,471)	(8.8)%
Services & Supplies	\$300,113	\$404,037	\$337,178	\$(66,859)	(16.5)%
Intrafund Charges	\$15,958	\$21,519	\$19,962	\$(1,557)	(7.2)%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,200,743</b>	<b>\$2,807,413</b>	<b>\$2,528,526</b>	<b>\$(278,887)</b>	<b>(9.9)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,200,743</b>	<b>\$2,807,413</b>	<b>\$2,528,526</b>	<b>\$(278,887)</b>	<b>(9.9)%</b>
Fines, Forfeitures & Penalties	\$321,190	\$150,000	\$233,673	\$83,673	55.8%
Intergovernmental Revenues	\$5,570	\$6,000	\$15,000	\$9,000	150.0%
<b>Revenue</b>	<b>\$326,760</b>	<b>\$156,000</b>	<b>\$248,673</b>	<b>\$92,673</b>	<b>59.4%</b>
Other Interfund Reimbursements	\$419,063	\$2,651,413	\$2,279,853	\$(371,560)	(14.0)%
<b>Total Interfund Reimbursements</b>	<b>\$419,063</b>	<b>\$2,651,413</b>	<b>\$2,279,853</b>	<b>\$(371,560)</b>	<b>(14.0)%</b>
<b>Total Revenue</b>	<b>\$745,823</b>	<b>\$2,807,413</b>	<b>\$2,528,526</b>	<b>\$(278,887)</b>	<b>(9.9)%</b>
<b>Net Cost</b>	<b>\$1,454,920</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Positions	8.0	8.0	8.0	—	—%

### Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs, offset by a reduction in appropriations for pension obligation bonds.
- Decreases in services and supplies as a result of appropriations shifted to the Administration and Support Services program.

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

- An increase in grants from environmental reimbursement programs.
- A decrease in reimbursements from the DA-Restricted Revenue budget unit as a result of less eligible expenditures for reimbursement.

## Criminal Prosecution Programs

### Program Overview

The **Criminal Prosecution** program includes Homicide; Gangs, Hate Crimes and Narcotics; Career Criminal; Vehicle Theft; Targeting Armed Recidivist Gangsters Enforcement Team (TARGET); Adult Sexual Assault; Child Abuse; Cyber Crimes; Domestic Violence; Human Trafficking; Elder Abuse; Family Justice Center; Animal Cruelty; Justice, Training and Integrity (JTI); Post-Conviction Relief and Lifers; Government Relations; Community Prosecution; Special Investigations and Public Integrity; Insurance Fraud; Real Estate Fraud; Public Assistance Fraud; Child Abduction; Brady & Records Management; Misdemeanor Trials and Court Review; Juvenile Division; Prison Crimes; Post-Conviction and Mental Litigation (Sexually Violent Predator (SVP)/Mentally Disordered Offender (MDO) and Penal Code 1368); Cold Case/Investigative Genetic Genealogy; Felony Prosecution; Alternative Courts; Mental Health; Consolidated Intake; and Legal Internship Program.

### Program Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$63,943,472	\$71,664,634	\$74,176,705	\$2,512,071	3.5%
Services & Supplies	\$4,858,094	\$4,701,709	\$5,132,400	\$430,691	9.2%
Other Charges	\$30,868	\$—	\$—	\$—	—%
Intrafund Charges	\$576,940	\$659,947	\$701,128	\$41,181	6.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$69,409,374</b>	<b>\$77,026,290</b>	<b>\$80,010,233</b>	<b>\$2,983,943</b>	<b>3.9%</b>
Other Intrafund Reimbursements	\$(420,456)	\$(657,368)	\$(657,368)	\$—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(420,456)</b>	<b>\$(657,368)</b>	<b>\$(657,368)</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$68,988,918</b>	<b>\$76,368,922</b>	<b>\$79,352,865</b>	<b>\$2,983,943</b>	<b>3.9%</b>
Intergovernmental Revenues	\$5,501,154	\$7,459,258	\$7,227,297	\$(231,961)	(3.1)%
Charges for Services	\$327,250	\$357,588	\$380,662	\$23,074	6.5%
<b>Revenue</b>	<b>\$5,828,403</b>	<b>\$7,816,846</b>	<b>\$7,607,959</b>	<b>\$(208,887)</b>	<b>(2.7)%</b>
Other Interfund Reimbursements	\$866,750	\$2,132,512	\$2,097,005	\$(35,507)	(1.7)%
Semi-Discretionary Reimbursements	\$13,439,052	\$15,565,824	\$15,629,688	\$63,864	0.4%
<b>Total Interfund Reimbursements</b>	<b>\$14,305,802</b>	<b>\$17,698,336</b>	<b>\$17,726,693</b>	<b>\$28,357</b>	<b>0.2%</b>
<b>Total Revenue</b>	<b>\$20,134,206</b>	<b>\$25,515,182</b>	<b>\$25,334,652</b>	<b>\$(180,530)</b>	<b>(0.7)%</b>
<b>Net Cost</b>	<b>\$48,854,712</b>	<b>\$50,853,740</b>	<b>\$54,018,213</b>	<b>\$3,164,473</b>	<b>6.2%</b>
Positions	275.0	277.0	268.0	(9.0)	(3.2)%

### Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, partially offset by a reduction in appropriations for pension obligation bonds and staffing costs shifted to other program(s).
- Increases in membership dues and allocated costs for liability insurance and telecommunication expense shifted from other program(s).
- Increase in intrafund charges for personnel services.
- Recommended growth detailed below.
- Recommended reductions detailed below.

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

- A decrease in reimbursements from the DA-Restricted Revenue budget unit as a result of less eligible expenditures for reimbursement.
- An increase in semi-discretionary reimbursements from Proposition 172 public safety sales tax revenue.
- Recommended growth detailed below.

### Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DA - Add 1.0 FTE Attorney 5 Criminal Position - ST Targeted Offender</b>					
	245,345	—	245,345	—	1.0
Add 1.0 FTE Attorney Lv 5 Criminal to the State Targeted Offenses Program to address critical staffing shortages and improve the prosecution of violent prison crimes, including homicides. In recent years, attorneys in this unit have been reassigned to other areas of the office to cover new mandates. The unit has been forced to reject cases because of staffing shortages. These crimes, committed by recidivist incarcerated individuals, represent one of the most dangerous demographics. Adding an attorney position will allow the unit to reduce caseloads, file more cases, and ensure the timely, accurate prosecution of these high-stakes cases. This position will enhance the efficiency and effectiveness of handling violent crimes in prisons, addressing the growing violence and ensuring justice for these serious offenses.					
<b>DA - Add 1.0 FTE Paralegal Position - St Targeted Offender</b>					
	92,454	—	92,454	—	1.0
Add 1.0 FTE Paralegal position that will assist with summarizing video evidence, managing discovery, and preparing exhibits. This support is crucial for addressing the increasing evidence, ensuring prompt case handling, and effectively upholding justice.					

## Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>DA - Delete 6.0 FTE positions - MISDEMEANOR</b>					
	(1,756,256)	—	—	(1,756,256)	(6.0)

\* The original reduction summarized below was submitted for a total of 20.0 FTE, of which 6.0 are recommended for reduction: 1.0 FTE Principal Criminal Attorney, 1.0 FTE Attorney Lv 5 Criminal, and 4.0 FTE Attorney Lv 4 Criminal. The remaining 14.0 FTE are not recommended for reduction.

Original Summary: The proposed reduction includes 2.0 FTE Principal Criminal Attorney, 7.0 FTE Attorney Lv 4, 5.0 FTE Attorney Lv 5, 1.0 FTE Legal Secretary Lv 1, 1.0 FTE Legal Secretary Lv 2, 1.0 FTE Office Specialist, and 3.0 FTE Office Assistant Lv 2 positions from the Misdemeanor Trials and Misdemeanor Court Review Units. The need for continued funding for all positions in the criminal misdemeanor units is critical. In 2024, these units handled approximately 12,000 cases. Eliminating these 20 positions would remove all capacity to prosecute misdemeanor cases, leading to increased crime and weakened law enforcement efforts. The loss of attorneys and support staff would slow case processing, disrupt court proceedings, and reduce accountability for offenses, thereby deteriorating public safety and the quality of life in the county. Other departments, including police and social services, would bear the strain of unprosecuted crimes. Maintaining these positions is critical to ensuring public safety, supporting justice initiatives, and preserving the integrity of Sacramento's legal system.

## Forensic Crime Lab

### Program Overview

The **Forensic Crime Lab** program includes Biology/DNA, Chemistry/Controlled Substances, Criminalistics, Toxicology, and Evidence.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$10,936,077	\$12,230,394	\$12,043,074	\$(187,320)	(1.5)%
Services & Supplies	\$4,104,817	\$4,037,197	\$4,078,471	\$41,274	1.0%
Equipment	\$631,411	\$1,326,501	\$—	\$(1,326,501)	(100.0)%
Interfund Charges	\$1,089,512	\$1,094,088	\$1,094,143	\$55	0.0%
Intrafund Charges	\$93,624	\$112,381	\$119,765	\$7,384	6.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$16,855,440</b>	<b>\$18,800,561</b>	<b>\$17,335,453</b>	<b>\$(1,465,108)</b>	<b>(7.8)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$16,855,440</b>	<b>\$18,800,561</b>	<b>\$17,335,453</b>	<b>\$(1,465,108)</b>	<b>(7.8)%</b>
Fines, Forfeitures & Penalties	\$20,875	\$16,299	\$22,066	\$5,767	35.4%
Intergovernmental Revenues	\$1,496,358	\$2,594,693	\$1,041,758	\$(1,552,935)	(59.9)%
Charges for Services	\$43,888	\$39,745	\$47,065	\$7,320	18.4%
Miscellaneous Revenues	\$7,131	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$1,568,253</b>	<b>\$2,650,737</b>	<b>\$1,110,889</b>	<b>\$(1,539,848)</b>	<b>(58.1)%</b>
Semi-Discretionary Reimbursements	\$2,160,664	\$2,555,743	\$2,664,262	\$108,519	4.2%
<b>Total Interfund Reimbursements</b>	<b>\$2,160,664</b>	<b>\$2,555,743</b>	<b>\$2,664,262</b>	<b>\$108,519</b>	<b>4.2%</b>
<b>Total Revenue</b>	<b>\$3,728,917</b>	<b>\$5,206,480</b>	<b>\$3,775,151</b>	<b>\$(1,431,329)</b>	<b>(27.5)%</b>
<b>Net Cost</b>	<b>\$13,126,523</b>	<b>\$13,594,081</b>	<b>\$13,560,302</b>	<b>\$(33,779)</b>	<b>(0.2)%</b>
Positions	47.0	47.0	48.0	1.0	2.1%

### Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs and staffing costs shifted from other program(s) to the Forensic Crime Lab program, offset by a reduction in appropriations for pension obligation bonds.
- Decreases in equipment resulting from one-time purchases in the prior fiscal year.

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

- A decrease in revenue from state-funded programs.
- An increase in semi-discretionary reimbursements from Proposition 172 public safety sales tax revenue.

## Investigations Bureau

### Program Overview

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

### Program Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Salaries & Benefits	\$7,931,292	\$7,654,235	\$8,948,915	\$1,294,680	16.9%
Services & Supplies	\$983,946	\$1,261,818	\$1,378,696	\$116,878	9.3%
Other Charges	\$30,305	\$45,825	\$—	\$(45,825)	(100.0)%
Equipment	\$11,479	\$—	\$—	\$—	—%
Intrafund Charges	\$96,326	\$112,624	\$121,225	\$8,601	7.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$9,053,348</b>	<b>\$9,074,502</b>	<b>\$10,448,836</b>	<b>\$1,374,334</b>	<b>15.1%</b>
Other Intrafund Reimbursements	\$(127,429)	\$(131,234)	\$(134,563)	\$(3,329)	2.5%
<b>Total Intrafund Reimbursements</b>	<b>\$(127,429)</b>	<b>\$(131,234)</b>	<b>\$(134,563)</b>	<b>\$(3,329)</b>	<b>2.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$8,925,919</b>	<b>\$8,943,268</b>	<b>\$10,314,273</b>	<b>\$1,371,005</b>	<b>15.3%</b>
Semi-Discretionary Reimbursements	\$1,915,134	\$2,175,100	\$2,386,734	\$211,634	9.7%
<b>Total Interfund Reimbursements</b>	<b>\$1,915,134</b>	<b>\$2,175,100</b>	<b>\$2,386,734</b>	<b>\$211,634</b>	<b>9.7%</b>
<b>Total Revenue</b>	<b>\$1,915,134</b>	<b>\$2,175,100</b>	<b>\$2,386,734</b>	<b>\$211,634</b>	<b>9.7%</b>
<b>Net Cost</b>	<b>\$7,010,785</b>	<b>\$6,768,168</b>	<b>\$7,927,539</b>	<b>\$1,159,371</b>	<b>17.1%</b>
Positions	41.0	41.0	43.0	2.0	4.9%

### Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, and staffing costs shifted from other program(s) to the Investigations Bureau program.
- Increases in services & supplies for new maintenance costs for radios that were historically maintained under an agreement with the Sheriff's Office and training costs shifted from the Administration and Support Services program.
- Decreases in other charges resulting from one-time cost in the prior year for the purchase of a vehicle.

The change in total revenue, including interfund reimbursements, is primarily due to an increase in semi-discretionary reimbursements from Proposition 172 public safety sales tax revenue.

## Victim Witness Assistance Programs

### Program Overview

The **Victim Witness Assistance** program includes Victim Witness Assistance, County Victim Services (XC), Human Trafficking, Under-served Victims, Claims Unit, and Restitution.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$3,964,724	\$4,228,191	\$4,246,279	\$18,088	0.4%
Services & Supplies	\$811,751	\$1,020,145	\$551,644	\$(468,501)	(45.9)%
Equipment	\$1,714	\$—	\$—	\$—	—%
Intrafund Charges	\$550,713	\$66,950	\$69,865	\$2,915	4.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$5,328,902</b>	<b>\$5,315,286</b>	<b>\$4,867,788</b>	<b>\$(447,498)</b>	<b>(8.4)%</b>
Other Intrafund Reimbursements	\$(294,322)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(959)	\$—	\$—	\$—	—%
<b>Total Intrafund Reimbursements</b>	<b>\$(295,281)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,033,621</b>	<b>\$5,315,286</b>	<b>\$4,867,788</b>	<b>\$(447,498)</b>	<b>(8.4)%</b>
Intergovernmental Revenues	\$4,321,212	\$3,379,868	\$3,067,647	\$(312,221)	(9.2)%
Miscellaneous Revenues	\$(52,775)	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$4,268,437</b>	<b>\$3,379,868</b>	<b>\$3,067,647</b>	<b>\$(312,221)</b>	<b>(9.2)%</b>
Semi-Discretionary Reimbursements	\$1,080,332	\$—	\$—	\$—	—%
<b>Total Interfund Reimbursements</b>	<b>\$1,080,332</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$5,348,769</b>	<b>\$3,379,868</b>	<b>\$3,067,647</b>	<b>\$(312,221)</b>	<b>(9.2)%</b>
<b>Net Cost</b>	<b>\$(315,148)</b>	<b>\$1,935,418</b>	<b>\$1,800,141</b>	<b>\$(135,277)</b>	<b>(7.0)%</b>
Positions	28.0	28.0	28.0	—	—%

### Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Decreases in operating costs related to the XC program.

The change in total revenue, including interfund reimbursements, is due to the discontinuance of state funding for the XC program.



## District Attorney-Restricted Revenues

### Budget Unit Functions & Responsibilities

The **District Attorney-Restricted Revenues** budget unit receives certain revenues that are restricted by statute or regulation for use for specific purposes by the District Attorney's Office (DA's). The DA's budget (BU 5800000) is reimbursed for expenses consistent with the relevant statute or regulation from this budget unit. This budget unit was established in FY 2022-23 and revenue sources are accounted for in the following programs:

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

### Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
Asset Forfeiture DA	\$74,715	\$1,609,417	\$1,454,573	\$(154,844)	(9.6)%
Consumer & Environmental Protection Div	\$344,347	\$4,326,891	\$4,138,986	\$(187,905)	(4.3)%
Fraud	\$296,807	\$4,391,949	\$2,550,777	\$(1,841,172)	(41.9)%
Public Safety Community Improvement	\$—	\$11	\$—	\$(11)	(100.0)%
Vehicle Theft DA	\$569,943	\$936,256	\$899,378	\$(36,878)	(3.9)%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,285,813</b>	<b>\$11,264,524</b>	<b>\$9,043,714</b>	<b>\$(2,220,810)</b>	<b>(19.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,285,813</b>	<b>\$11,264,524</b>	<b>\$9,043,714</b>	<b>\$(2,220,810)</b>	<b>(19.7)%</b>
<b>Total Financing Uses</b>	<b>\$1,285,813</b>	<b>\$11,264,524</b>	<b>\$9,043,714</b>	<b>\$(2,220,810)</b>	<b>(19.7)%</b>
<b>Revenue</b>	<b>\$3,117,314</b>	<b>\$3,950,256</b>	<b>\$2,859,780</b>	<b>\$(1,090,476)</b>	<b>(27.6)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$4,908</b>	<b>\$—</b>	<b>\$(4,908)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$3,117,314</b>	<b>\$3,955,164</b>	<b>\$2,859,780</b>	<b>\$(1,095,384)</b>	<b>(27.7)%</b>
<b>Total Use of Fund Balance</b>	<b>\$5,477,858</b>	<b>\$7,309,360</b>	<b>\$6,183,934</b>	<b>\$(1,125,426)</b>	<b>(15.4)%</b>
<b>Total Financing Sources</b>	<b>\$8,595,172</b>	<b>\$11,264,524</b>	<b>\$9,043,714</b>	<b>\$(2,220,810)</b>	<b>(19.7)%</b>
<b>Net Cost</b>	<b>\$(7,309,359)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$1,285,813	\$4,793,936	\$4,536,858	\$(257,078)	(5.4)%
Appropriation for Contingencies	\$—	\$6,470,588	\$4,506,856	\$(1,963,732)	(30.3)%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,285,813</b>	<b>\$11,264,524</b>	<b>\$9,043,714</b>	<b>\$(2,220,810)</b>	<b>(19.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,285,813</b>	<b>\$11,264,524</b>	<b>\$9,043,714</b>	<b>\$(2,220,810)</b>	<b>(19.7)%</b>
<b>Total Financing Uses</b>	<b>\$1,285,813</b>	<b>\$11,264,524</b>	<b>\$9,043,714</b>	<b>\$(2,220,810)</b>	<b>(19.7)%</b>
Fines, Forfeitures & Penalties	\$1,433,131	\$2,435,052	\$1,458,481	\$(976,571)	(40.1)%
Revenue from Use Of Money & Property	\$290,140	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$658,298	\$710,000	\$657,130	\$(52,870)	(7.4)%
Charges for Services	\$735,745	\$805,204	\$744,169	\$(61,035)	(7.6)%
<b>Revenue</b>	<b>\$3,117,314</b>	<b>\$3,950,256</b>	<b>\$2,859,780</b>	<b>\$(1,090,476)</b>	<b>(27.6)%</b>
Other Interfund Reimbursements	\$—	\$4,908	\$—	\$(4,908)	(100.0)%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$4,908</b>	<b>\$—</b>	<b>\$(4,908)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$3,117,314</b>	<b>\$3,955,164</b>	<b>\$2,859,780</b>	<b>\$(1,095,384)</b>	<b>(27.7)%</b>
Fund Balance	\$5,477,858	\$7,309,360	\$6,183,934	\$(1,125,426)	(15.4)%
<b>Total Use of Fund Balance</b>	<b>\$5,477,858</b>	<b>\$7,309,360</b>	<b>\$6,183,934</b>	<b>\$(1,125,426)</b>	<b>(15.4)%</b>
<b>Total Financing Sources</b>	<b>\$8,595,172</b>	<b>\$11,264,524</b>	<b>\$9,043,714</b>	<b>\$(2,220,810)</b>	<b>(19.7)%</b>
<b>Net Cost</b>	<b>\$(7,309,359)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

## Asset Forfeiture DA

### Program Overview

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

- The restricted state funding is used to finance expenses associated with the execution of Justice related activities and asset forfeiture functions and, with specific limitations, certain general investigative costs as detailed in the California Health and Safety Code sections 11495 and 11488.4.
- The restricted federal funding is used to finance unbudgeted expenses associated with supporting law enforcement operations, training, equipment, services, travel, awareness programs and support of community-based organizations under United States Code 21 U.S.C. section 881(e)(1)(A), 18 U.S.C. section 981(e)(2), 19 U.S.C. section 1616a, and 31 U.S.C. section 9705(b)(4)(A) and (b)(4)(B).

### Program Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Interfund Charges	\$74,715	\$539,633	\$683,343	\$143,710	26.6%
Appropriation for Contingencies	\$—	\$1,069,784	\$771,230	\$(298,554)	(27.9)%
<b>Gross Expenditures/Appropriations</b>	<b>\$74,715</b>	<b>\$1,609,417</b>	<b>\$1,454,573</b>	<b>\$(154,844)</b>	<b>(9.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$74,715</b>	<b>\$1,609,417</b>	<b>\$1,454,573</b>	<b>\$(154,844)</b>	<b>(9.6)%</b>
<b>Total Financing Uses</b>	<b>\$74,715</b>	<b>\$1,609,417</b>	<b>\$1,454,573</b>	<b>\$(154,844)</b>	<b>(9.6)%</b>
Fines, Forfeitures & Penalties	\$183,027	\$225,612	\$69,432	\$(156,180)	(69.2)%
Revenue from Use Of Money & Property	\$87,827	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$270,854</b>	<b>\$225,612</b>	<b>\$69,432</b>	<b>\$(156,180)</b>	<b>(69.2)%</b>
<b>Total Revenue</b>	<b>\$270,854</b>	<b>\$225,612</b>	<b>\$69,432</b>	<b>\$(156,180)</b>	<b>(69.2)%</b>
Fund Balance	\$1,187,666	\$1,383,805	\$1,385,141	\$1,336	0.1%
<b>Total Use of Fund Balance</b>	<b>\$1,187,666</b>	<b>\$1,383,805</b>	<b>\$1,385,141</b>	<b>\$1,336</b>	<b>0.1%</b>
<b>Total Financing Sources</b>	<b>\$1,458,520</b>	<b>\$1,609,417</b>	<b>\$1,454,573</b>	<b>\$(154,844)</b>	<b>(9.6)%</b>
<b>Net Cost</b>	<b>\$(1,383,805)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

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

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

## Consumer & Environmental Protection Div

### Program Overview

The **Consumer & Environmental Protection Division** program provides restricted funding for the District Attorney's (DA) Consumer Unit. The Consumer Unit investigates and prosecutes unfair, fraudulent, and dishonest business practices that harm consumers and honest businesses. The members of the Environmental Unit investigate and prosecute cases that involve violations of those code sections designed to protect the environmental quality of our community. A prosecution can be based upon the Health and Safety Code, the Penal Code, the Vehicle Code, the Water Code, or the Fish & Game Code. The funding is generated from fees and fines collected from the judgments.

### Program Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Interfund Charges	\$344,347	\$2,121,780	\$1,756,510	\$(365,270)	(17.2)%
Appropriation for Contingencies	\$—	\$2,205,111	\$2,382,476	\$177,365	8.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$344,347</b>	<b>\$4,326,891</b>	<b>\$4,138,986</b>	<b>\$(187,905)</b>	<b>(4.3)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$344,347</b>	<b>\$4,326,891</b>	<b>\$4,138,986</b>	<b>\$(187,905)</b>	<b>(4.3)%</b>
<b>Total Financing Uses</b>	<b>\$344,347</b>	<b>\$4,326,891</b>	<b>\$4,138,986</b>	<b>\$(187,905)</b>	<b>(4.3)%</b>
Fines, Forfeitures & Penalties	\$1,250,104	\$2,209,440	\$1,389,049	\$(820,391)	(37.1)%
Revenue from Use Of Money & Property	\$34,425	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$1,284,529</b>	<b>\$2,209,440</b>	<b>\$1,389,049</b>	<b>\$(820,391)</b>	<b>(37.1)%</b>
<b>Total Revenue</b>	<b>\$1,284,529</b>	<b>\$2,209,440</b>	<b>\$1,389,049</b>	<b>\$(820,391)</b>	<b>(37.1)%</b>
Fund Balance	\$1,177,270	\$2,117,451	\$2,749,937	\$632,486	29.9%
<b>Total Use of Fund Balance</b>	<b>\$1,177,270</b>	<b>\$2,117,451</b>	<b>\$2,749,937</b>	<b>\$632,486</b>	<b>29.9%</b>
<b>Total Financing Sources</b>	<b>\$2,461,799</b>	<b>\$4,326,891</b>	<b>\$4,138,986</b>	<b>\$(187,905)</b>	<b>(4.3)%</b>
<b>Net Cost</b>	<b>\$(2,117,451)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

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

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

## Fraud

### Program Overview

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

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

### Program Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Interfund Charges	\$296,807	\$1,457,512	\$1,422,005	\$(35,507)	(2.4)%
Appropriation for Contingencies	\$—	\$2,934,437	\$1,128,772	\$(1,805,665)	(61.5)%
<b>Gross Expenditures/Appropriations</b>	<b>\$296,807</b>	<b>\$4,391,949</b>	<b>\$2,550,777</b>	<b>\$(1,841,172)</b>	<b>(41.9)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$296,807</b>	<b>\$4,391,949</b>	<b>\$2,550,777</b>	<b>\$(1,841,172)</b>	<b>(41.9)%</b>
<b>Total Financing Uses</b>	<b>\$296,807</b>	<b>\$4,391,949</b>	<b>\$2,550,777</b>	<b>\$(1,841,172)</b>	<b>(41.9)%</b>
Revenue from Use Of Money & Property	\$158,566	\$—	\$—	\$—	—%
Charges for Services	\$735,745	\$805,204	\$744,169	\$(61,035)	(7.6)%
<b>Revenue</b>	<b>\$894,310</b>	<b>\$805,204</b>	<b>\$744,169</b>	<b>\$(61,035)</b>	<b>(7.6)%</b>
<b>Total Revenue</b>	<b>\$894,310</b>	<b>\$805,204</b>	<b>\$744,169</b>	<b>\$(61,035)</b>	<b>(7.6)%</b>
Fund Balance	\$2,989,241	\$3,586,745	\$1,806,608	\$(1,780,137)	(49.6)%
<b>Total Use of Fund Balance</b>	<b>\$2,989,241</b>	<b>\$3,586,745</b>	<b>\$1,806,608</b>	<b>\$(1,780,137)</b>	<b>(49.6)%</b>
<b>Total Financing Sources</b>	<b>\$3,883,551</b>	<b>\$4,391,949</b>	<b>\$2,550,777</b>	<b>\$(1,841,172)</b>	<b>(41.9)%</b>
<b>Net Cost</b>	<b>\$(3,586,744)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- Decreases in funding transfers to the District Attorney operating budget (BU 5800000) for eligible expenditures and a decrease in contingencies for future program needs.

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

## Public Safety Community Improvement

### Program Overview

The **Public Safety Community Improvement** program includes restricted funding for the District Attorney's (DA) Public Safety Community Improvement program as approved by the Sacramento County Board of Supervisors in Resolution Number 2018-0921. This program was funded from a judgment awarded due to social nuisance and criminal activity for Public Safety and Community Improvements.

This program will no longer exist in FY 2025-26.

### FOR INFORMATION ONLY

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$—	\$11	\$—	\$(11)	(100.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$11</b>	<b>\$—</b>	<b>\$(11)</b>	<b>(100.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$11</b>	<b>\$—</b>	<b>\$(11)</b>	<b>(100.0)%</b>
<b>Total Financing Uses</b>	<b>\$—</b>	<b>\$11</b>	<b>\$—</b>	<b>\$(11)</b>	<b>(100.0)%</b>
Revenue from Use Of Money & Property	\$(5,025)	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$(5,025)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Other Interfund Reimbursements	\$—	\$4,908	\$—	\$(4,908)	(100.0)%
<b>Total Interfund Reimbursements</b>	<b>\$—</b>	<b>\$4,908</b>	<b>\$—</b>	<b>\$(4,908)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$(5,025)</b>	<b>\$4,908</b>	<b>\$—</b>	<b>\$(4,908)</b>	<b>(100.0)%</b>
Fund Balance	\$128	\$(4,897)	\$—	\$4,897	(100.0)%
<b>Total Use of Fund Balance</b>	<b>\$128</b>	<b>\$(4,897)</b>	<b>\$—</b>	<b>\$4,897</b>	<b>(100.0)%</b>
<b>Total Financing Sources</b>	<b>\$(4,897)</b>	<b>\$11</b>	<b>\$—</b>	<b>\$(11)</b>	<b>(100.0)%</b>
<b>Net Cost</b>	<b>\$4,897</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Vehicle Theft DA

### Program Overview

The **Vehicle Theft District Attorney (DA)** program includes restricted funding to offset expenses to prosecute serious vehicle theft crimes. This program is funded by vehicle registration fees authorized by Vehicle Code section 9250.14.

### Program Budget by Object

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Object</b>					
Interfund Charges	\$569,943	\$675,000	\$675,000	\$—	—%
Appropriation for Contingencies	\$—	\$261,256	\$224,378	\$(36,878)	(14.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$569,943</b>	<b>\$936,256</b>	<b>\$899,378</b>	<b>\$(36,878)</b>	<b>(3.9)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$569,943</b>	<b>\$936,256</b>	<b>\$899,378</b>	<b>\$(36,878)</b>	<b>(3.9)%</b>
<b>Total Financing Uses</b>	<b>\$569,943</b>	<b>\$936,256</b>	<b>\$899,378</b>	<b>\$(36,878)</b>	<b>(3.9)%</b>
Revenue from Use Of Money & Property	\$14,348	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$658,298	\$710,000	\$657,130	\$(52,870)	(7.4)%
<b>Revenue</b>	<b>\$672,646</b>	<b>\$710,000</b>	<b>\$657,130</b>	<b>\$(52,870)</b>	<b>(7.4)%</b>
<b>Total Revenue</b>	<b>\$672,646</b>	<b>\$710,000</b>	<b>\$657,130</b>	<b>\$(52,870)</b>	<b>(7.4)%</b>
Fund Balance	\$123,553	\$226,256	\$242,248	\$15,992	7.1%
<b>Total Use of Fund Balance</b>	<b>\$123,553</b>	<b>\$226,256</b>	<b>\$242,248</b>	<b>\$15,992</b>	<b>7.1%</b>
<b>Total Financing Sources</b>	<b>\$796,199</b>	<b>\$936,256</b>	<b>\$899,378</b>	<b>\$(36,878)</b>	<b>(3.9)%</b>
<b>Net Cost</b>	<b>\$(226,256)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

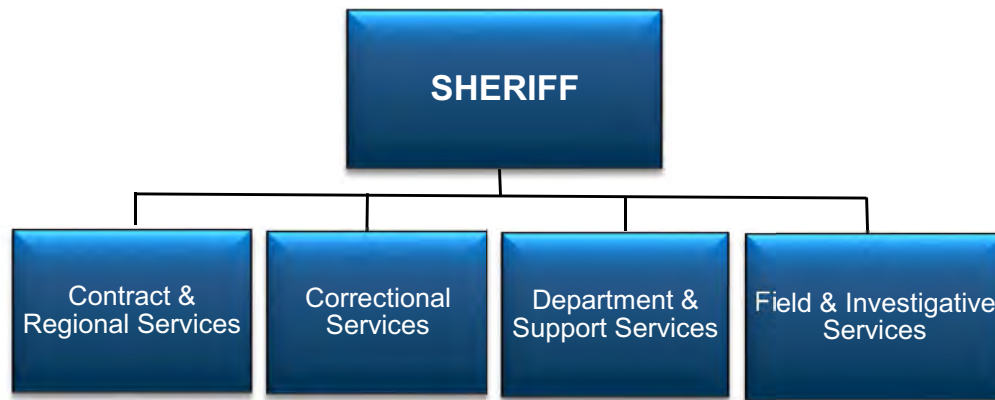
### Summary of Changes

The change in total appropriations is due to a decrease in contingencies for future program needs, resulting from an estimated decrease in revenue.

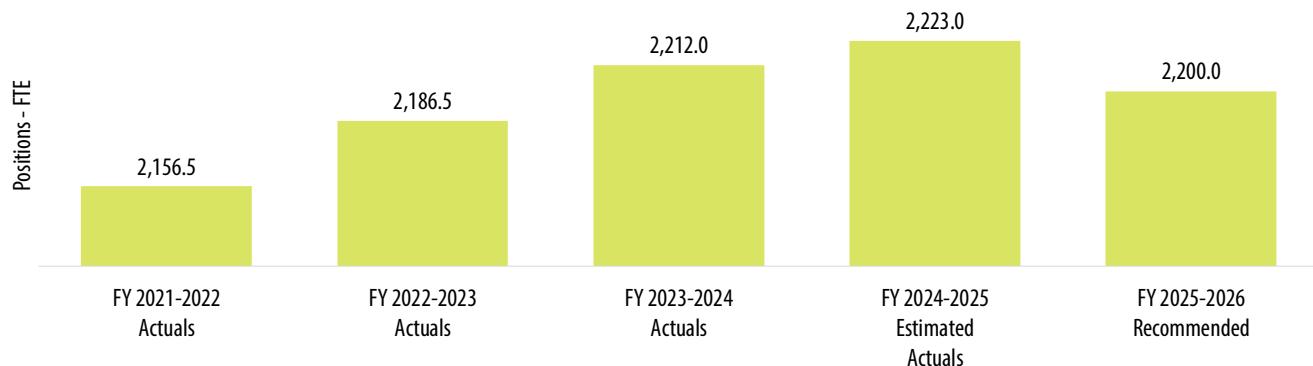
The change in revenue is due to a decrease in vehicle registration fees.



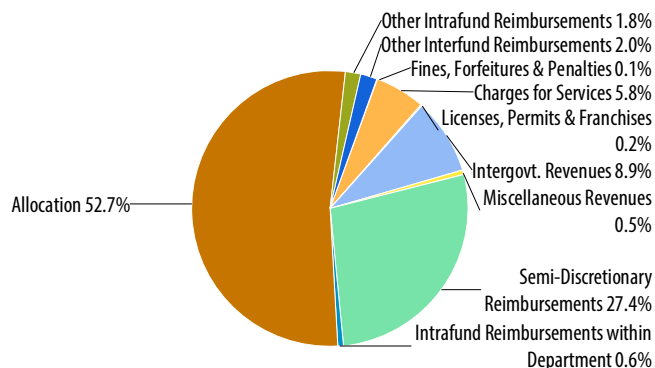
**Sheriff**  
**Department Structure**  
Jim Cooper, Sheriff



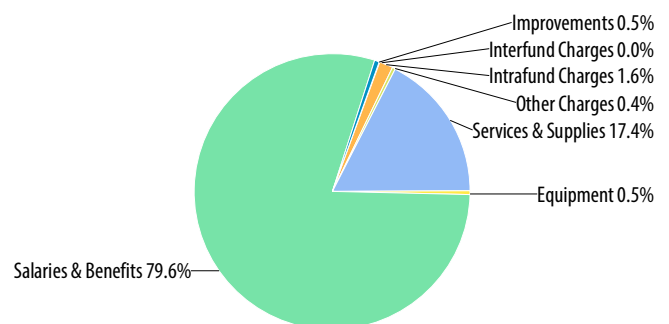
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**





## Budget Unit Functions & Responsibilities

The Sacramento County **Sheriff's** Office (SSO) responsibilities are to provide high-quality public safety services to the people of Sacramento County in order to fulfill our commitment to creating an environment in which all may enjoy optimum quality of life and economic prosperity. Services are provided through the following programs:

- Contract & Regional Services
- Correctional Services
- Department and Support Services
- Field and Investigative Services
- Office of the Sheriff

## Goals

- Compliance with Mays Consent Decree: Ensure 100% compliance on staffing and policy issues under SSO's purview, excluding compliance areas handled by Adult Correctional Health, Department of General Services, or unalterable physical facility layouts.
- Real-Time Information Center: Develop a fully functional center, including staffing projections, facility build-out, and a 3-year expansion plan, and incorporate "Drone as First Responder" into operations.
- Staffing for Court Transitions: Increase staffing to support the Sacramento Superior Court's move to a larger downtown facility and the addition of four new courtrooms at the B.T. Collins Courthouse in 2024-2025.

## Accomplishments

- Major Equipment Acquisitions: Secured a fully functional, state-of-the-art Command Bus and replaced surveillance and transport aircraft (Cessna 206 and Socata 900 TBM turbo prop), funded through state and congressional budget requests, vehicle funds, and asset forfeiture funds, resulting in fully-funded requests and alleviating the necessity to use general fund resources.
- Improved Compliance Process: Developed and implemented a more efficient Mays Consent Decree compliance process, including the establishment of a dedicated position to oversee and direct compliance efforts.
- Sheriff's Airport Bureau Transition: Successfully transitioned the Sheriff's Airport Bureau into a Division by forming a new agreement, adding a Sheriff's Captain to the Department of Airports' chain of command, and preparing for expansion with the SMF-Forward Project.

## Budget Unit – Budget by Program

	<b>FY 2023-2024 Actuals</b>	<b>FY 2024-2025 Adopted Budget</b>	<b>FY 2025-2026 Recommended Budget</b>	<b>Changes from FY 2024-2025 Adopted Budget</b>	<b>% Change from FY 2024-2025 Adopted Budget</b>
<b>Appropriations by Program</b>					
Contract & Regional Services	\$92,189,352	\$103,456,324	\$102,919,230	\$(537,094)	(0.5)%
Correctional Services	\$239,841,444	\$259,753,783	\$265,693,266	\$5,939,483	2.3%
Department and Support Services	\$104,879,358	\$95,483,376	\$104,054,198	\$8,570,822	9.0%
Field and Investigative Services	\$219,701,125	\$224,571,252	\$221,328,662	\$(3,242,590)	(1.4)%
Office of the Sheriff	\$17,325,598	\$18,989,946	\$15,894,032	\$(3,095,914)	(16.3)%
<b>Gross Expenditures/Appropriations</b>	<b>\$673,936,877</b>	<b>\$702,254,681</b>	<b>\$709,889,388</b>	<b>\$7,634,707</b>	<b>1.1%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(16,980,851)</b>	<b>\$(17,406,114)</b>	<b>\$(17,146,808)</b>	<b>\$259,306</b>	<b>(1.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$656,956,026</b>	<b>\$684,848,567</b>	<b>\$692,742,580</b>	<b>\$7,894,013</b>	<b>1.2%</b>
<b>Revenue</b>	<b>\$97,588,665</b>	<b>\$103,125,815</b>	<b>\$109,735,917</b>	<b>\$6,610,102</b>	<b>6.4%</b>
<b>Total Interfund Reimbursements</b>	<b>\$207,670,690</b>	<b>\$209,551,099</b>	<b>\$208,642,281</b>	<b>\$(908,818)</b>	<b>(0.4)%</b>
<b>Total Revenue</b>	<b>\$305,259,355</b>	<b>\$312,676,914</b>	<b>\$318,378,198</b>	<b>\$5,701,284</b>	<b>1.8%</b>
<b>Net Cost</b>	<b>\$351,696,671</b>	<b>\$372,171,653</b>	<b>\$374,364,382</b>	<b>\$2,192,729</b>	<b>0.6%</b>
Positions	2,212.0	2,201.0	2,200.0	(1.0)	(0.0)%

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$549,810,235	\$557,452,788	\$565,246,280	\$7,793,492	1.4%
Services & Supplies	\$107,793,924	\$120,567,288	\$123,237,347	\$2,670,059	2.2%
Other Charges	\$1,221,192	\$2,794,800	\$2,727,432	\$(67,368)	(2.4)%
Improvements	\$—	\$3,900,000	\$3,900,000	\$—	—%
Equipment	\$4,776,089	\$6,423,134	\$3,242,844	\$(3,180,290)	(49.5)%
Interfund Charges	\$267,342	\$267,322	\$267,438	\$116	0.0%
Intrafund Charges	\$10,068,094	\$10,849,349	\$11,268,047	\$418,698	3.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$673,936,877</b>	<b>\$702,254,681</b>	<b>\$709,889,388</b>	<b>\$7,634,707</b>	<b>1.1%</b>
Other Intrafund Reimbursements	\$(12,609,503)	\$(13,136,458)	\$(12,794,048)	\$342,410	(2.6)%
Intrafund Reimbursements within Department	\$(4,371,348)	\$(4,269,656)	\$(4,352,760)	\$(83,104)	1.9%
<b>Total Intrafund Reimbursements</b>	<b>\$(16,980,851)</b>	<b>\$(17,406,114)</b>	<b>\$(17,146,808)</b>	<b>\$259,306</b>	<b>(1.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$656,956,026</b>	<b>\$684,848,567</b>	<b>\$692,742,580</b>	<b>\$7,894,013</b>	<b>1.2%</b>
Licenses, Permits & Franchises	\$1,572,477	\$1,914,850	\$1,160,135	\$(754,715)	(39.4)%
Fines, Forfeitures & Penalties	\$529,495	\$322,171	\$613,064	\$290,893	90.3%
Intergovernmental Revenues	\$56,412,150	\$59,286,956	\$63,010,044	\$3,723,088	6.3%
Charges for Services	\$38,651,669	\$41,333,062	\$41,184,117	\$(148,945)	(0.4)%
Miscellaneous Revenues	\$403,582	\$268,776	\$3,768,557	\$3,499,781	1,302.1%
Other Financing Sources	\$19,293	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$97,588,665</b>	<b>\$103,125,815</b>	<b>\$109,735,917</b>	<b>\$6,610,102</b>	<b>6.4%</b>
Other Interfund Reimbursements	\$10,339,573	\$15,911,173	\$13,866,792	\$(2,044,381)	(12.8)%
Semi-Discretionary Reimbursements	\$197,331,117	\$193,639,926	\$194,775,489	\$1,135,563	0.6%
<b>Total Interfund Reimbursements</b>	<b>\$207,670,690</b>	<b>\$209,551,099</b>	<b>\$208,642,281</b>	<b>\$(908,818)</b>	<b>(0.4)%</b>
<b>Total Revenue</b>	<b>\$305,259,355</b>	<b>\$312,676,914</b>	<b>\$318,378,198</b>	<b>\$5,701,284</b>	<b>1.8%</b>
<b>Net Cost</b>	<b>\$351,696,671</b>	<b>\$372,171,653</b>	<b>\$374,364,382</b>	<b>\$2,192,729</b>	<b>0.6%</b>
Positions	2,212.0	2,201.0	2,200.0	(1.0)	(0.0)%

## Summary of Changes

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

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

- 22.0 FTE net mid-year increase.
- 2.0 FTE recommended net Base decrease.

- 15.0 FTE increase in recommended growth requests.
- 36.0 FTE decrease in recommended reduction scenarios. – 36.0 FTE vacant

### Summary of Recommended Growth by Program

<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
Correctional Services	1,030,068	—	—	1,030,068	11.0
Field and Investigative Services	1,088,714	—	1,098,463	(9,749)	4.0

### Summary of Recommended Reductions by Program

<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
Department and Support Services	(1,048,460)	—	(657,635)	(390,825)	—
Field and Investigative Services	(8,071,701)	—	—	(8,071,701)	(34.0)
Office of the Sheriff	(449,269)	—	—	(449,269)	(2.0)

## **Contract & Regional Services**

### **Program Overview**

The **Contract & Regional Services** program includes the Court Security Division, the Civil Division, and the Security Services Division. The Court Security Division provides security for the Gordon D. Schaber Courthouse, the Lorenzo Patino Hall of Justice (Main Jail Courts), Hall of Justice, William R. Ridgeway Family Relations Courthouse, the Carol Miller Justice Center and the B.T. Collins Juvenile Justice Center. In addition, deputies in these facilities serve as courtroom bailiffs, provide short-haul transport of defendants, are responsible for judicial protection to the judicial officers and staff, and provide emergency planning for the facilities. The Civil Bureau is charged with the responsibility of processing all civil matters for the department and the service and enforcement of court process for the public. The law enforcement services contract at the Sacramento International Airport is administered under this service area. The Security Services Division provides contracted security and threat assessment/management for county departments including, the Department of Human Assistance and its facilities, the District Attorney's Office, the Department of Child, Family and Adult Services, the Board of Supervisors, and employees at 700 H Street along with outside law enforcement for Regional Transit, SMUD, and Folsom Dam security for the Bureau of Reclamation, and the Sacramento Area Flood Control Administration. Parking enforcement and the rotational tow program are administered in the Security Services Division. The Elk Grove Unified School District contracts with the Sheriff's Department for School Resources Officers, which is located under this service area.

## Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$83,133,099	\$92,248,972	\$91,660,872	\$(588,100)	(0.6)%
Services & Supplies	\$7,092,397	\$7,874,833	\$8,153,790	\$278,957	3.5%
Other Charges	\$106,019	\$1,334,958	\$1,084,780	\$(250,178)	(18.7)%
Equipment	\$125,292	\$13,000	\$25,000	\$12,000	92.3%
Intrafund Charges	\$1,732,545	\$1,984,561	\$1,994,788	\$10,227	0.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$92,189,352</b>	<b>\$103,456,324</b>	<b>\$102,919,230</b>	<b>\$(537,094)</b>	<b>(0.5)%</b>
Other Intrafund Reimbursements	\$(9,646,290)	\$(9,582,535)	\$(9,764,524)	\$(181,989)	1.9%
Intrafund Reimbursements within Department	\$(576,496)	\$(589,160)	\$(590,000)	\$(840)	0.1%
<b>Total Intrafund Reimbursements</b>	<b>\$(10,222,786)</b>	<b>\$(10,171,695)</b>	<b>\$(10,354,524)</b>	<b>\$(182,829)</b>	<b>1.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$81,966,566</b>	<b>\$93,284,629</b>	<b>\$92,564,706</b>	<b>\$(719,923)</b>	<b>(0.8)%</b>
Fines, Forfeitures & Penalties	\$528,100	\$319,921	\$610,959	\$291,038	91.0%
Intergovernmental Revenues	\$6,600,931	\$9,636,082	\$12,055,365	\$2,419,283	25.1%
Charges for Services	\$25,211,012	\$25,667,048	\$26,348,727	\$681,679	2.7%
Miscellaneous Revenues	\$37,437	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$32,377,479</b>	<b>\$35,623,051</b>	<b>\$39,015,051</b>	<b>\$3,392,000</b>	<b>9.5%</b>
Semi-Discretionary Reimbursements	\$38,625,913	\$37,074,149	\$36,655,369	\$(418,780)	(1.1)%
<b>Total Interfund Reimbursements</b>	<b>\$38,625,913</b>	<b>\$37,074,149</b>	<b>\$36,655,369</b>	<b>\$(418,780)</b>	<b>(1.1)%</b>
<b>Total Revenue</b>	<b>\$71,003,392</b>	<b>\$72,697,200</b>	<b>\$75,670,420</b>	<b>\$2,973,220</b>	<b>4.1%</b>
<b>Net Cost</b>	<b>\$10,963,174</b>	<b>\$20,587,429</b>	<b>\$16,894,286</b>	<b>\$(3,693,143)</b>	<b>(17.9)%</b>
Positions	347.0	336.0	342.0	6.0	1.8%

## Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, partially offset by a shift in overtime cost to the Correctional Services program.
- The midyear addition of 6.0 FTE Security Officer positions for Regional Transit (RT) and 4.0 FTE Security Officer positions for the Sacramento Area Flood Control Agency (SAFCA) to provide contracted security services.
- Decreases in allocated costs with the largest decrease in Pension Obligation Bonds which is partially offset by increases in facility use and workers' compensation.

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

- Increases in revenues to fund cost increases for existing contracted services, including revenues from RT and SAFCA for the midyear additions.
- Increases in vehicle code fines based on current year trend.
- Decreases in the Trial Court Security allocation for existing programs and services.

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

## Correctional Services

### Program Overview

The **Correctional Services** program includes two jail facilities and the Work Release Division. The Main Jail houses primarily pre-trial defendants and the Rio Cosumnes Correctional Center (RCCC) houses primarily sentenced inmates and serves as an overflow facility for the Main Jail. The Transportation Bureau provides delivery and pick-up of prisoners throughout California. The Sheriff's Work Release Division administers the Work Project, Home Detention, and Alternative Sentencing Program, and provides contracted services for the Department of Finance's Revenue Recovery unit and the Department of Child Support Services.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$195,208,373	\$205,230,305	\$210,256,600	\$5,026,295	2.4%
Services & Supplies	\$41,275,920	\$47,484,310	\$48,334,117	\$849,807	1.8%
Other Charges	\$1,058,813	\$1,229,055	\$1,230,009	\$954	0.1%
Improvements	\$—	\$3,250,000	\$3,250,000	\$—	—%
Equipment	\$177,818	\$210,570	\$50,000	\$(160,570)	(76.3)%
Intrafund Charges	\$2,120,521	\$2,349,543	\$2,572,540	\$222,997	9.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$239,841,444</b>	<b>\$259,753,783</b>	<b>\$265,693,266</b>	<b>\$5,939,483</b>	<b>2.3%</b>
Other Intrafund Reimbursements	\$(781,637)	\$(1,116,411)	\$(907,805)	\$208,606	(18.7)%
Intrafund Reimbursements within Department	\$(234,198)	\$(233,092)	\$(204,346)	\$28,746	(12.3)%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,015,836)</b>	<b>\$(1,349,503)</b>	<b>\$(1,112,151)</b>	<b>\$237,352</b>	<b>(17.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$238,825,608</b>	<b>\$258,404,280</b>	<b>\$264,581,115</b>	<b>\$6,176,835</b>	<b>2.4%</b>
Intergovernmental Revenues	\$1,935,148	\$2,399,960	\$2,331,000	\$(68,960)	(2.9)%
Charges for Services	\$10,126,250	\$12,468,581	\$11,661,266	\$(807,315)	(6.5)%
Miscellaneous Revenues	\$33,637	\$22,276	\$3,454,992	\$3,432,716	15,409.9%
Other Financing Sources	\$0	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$12,095,035</b>	<b>\$14,890,817</b>	<b>\$17,447,258</b>	<b>\$2,556,441</b>	<b>17.2%</b>
Other Interfund Reimbursements	\$121,414	\$155,000	\$138,000	\$(17,000)	(11.0)%
Semi-Discretionary Reimbursements	\$77,448,231	\$85,420,571	\$82,625,593	\$(2,794,978)	(3.3)%
<b>Total Interfund Reimbursements</b>	<b>\$77,569,645</b>	<b>\$85,575,571</b>	<b>\$82,763,593</b>	<b>\$(2,811,978)</b>	<b>(3.3)%</b>
<b>Total Revenue</b>	<b>\$89,664,680</b>	<b>\$100,466,388</b>	<b>\$100,210,851</b>	<b>\$(255,537)</b>	<b>(0.3)%</b>
<b>Net Cost</b>	<b>\$149,160,928</b>	<b>\$157,937,892</b>	<b>\$164,370,264</b>	<b>\$6,432,372</b>	<b>4.1%</b>
Positions	871.0	872.0	886.0	14.0	1.6%



## Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- The midyear addition of 12.0 FTE Deputy Sheriff positions to expand the enhanced outpatient (EOP) and intensive outpatient (IOP) programs and 1.0 FTE Sheriff Records Officer III position to provide management and oversight of the Correctional Services Compliance Unit, Intensive Outpatient Program Unit, and Classification Unit.
- An increase in anticipated overtime costs.
- The removal of one-time equipment purchases, offset by the re-budgeting of prior year fixed asset requests that are not anticipated to be completed by the end of the fiscal year.
- Decreases in allocated costs with the largest decreases in Pension Obligation Bonds and liability insurance which is partially offset by increases in facility use.
- Recommended growth detailed later in this section.

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

- Decreases in the Proposition 172 Public Safety Sales Tax allocation for existing programs and services.
- Decreases in jail booking and other personnel services fees.
- Increases in miscellaneous revenues associated with the re-budgeting of prior year fixed asset requests.

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

## Recommended Growth Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>SSO Acute Psychiatric Unit (APU) Expansion - Correctional Svcs</b>					
	476,650	—	—	476,650	9.0

Add 8.0 FTE Deputy Sheriff and 1.0 FTE Sergeant for Acute Psychiatric Unit (APU) - 3 months for FY25/26. General Services, Adult Correctional Health , and the Sheriff's Office has developed a plan for expanding the number of available APU beds by retrofitting an existing housing pod. This increase in staffing is being made in conjunction with Adult Correctional Mental Health (ACMH) requesting additional treatment staff. This increase would accommodate the deputy intensive activities inmates participate in including group therapy, exercise, individual counseling session, multi-disciplinary teams, accessing dayroom and daily hygiene activities, etc. Deputies assigned to Designated Mental Health Units (DMHUs) are selected for this special assignment and receive additional training working with those inmates with an SMI. This growth request relates to the following remedial plan provisions: II. A. The County shall maintain sufficient medical, mental health, and custody staff to meet the requirements of the Remedial Plan. IV. F. 4. (a) The County shall provide a sufficient number of beds in Designated Mental Health Unit[s], at all necessary levels of clinical care and levels of security, to meet the needs of the population of prisoners with SMI. This request is contingent upon approval of a growth request in the Correctional Health Services budget (BU 7410000).

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>SSO Add 3.0 FTE for Medical Escort Team - Correctional Svcs</b>					
	649,093	—	—	649,093	3.0
Add 3.0 FTE Deputy Sheriff for escorting inmates to and from medical & dental appointments, and escorting medical staff in order to comply with Mays Consent Decree requirements. The dedicated escorts will help ensure the safe and efficient flow of patients to the healthcare or mental health provider. The allocation of these positions is in conjunction with Adult Correctional Health's (ACH) realignment in staffing and shift schedules to better serve the medical needs of the population. With more medical staff during daytime hours, the Jail's current Deputy Sheriff staffing model would not be able to provide timely access to care for escorting medical teams.					
Applicable Consent Decree sections IV.A. Staffing, IV.C. Access to Care.					
<b>SSO IWF Staff Reallocation - Correctional Svcs</b>					
	(95,675)	—	—	(95,675)	(1.0)
Inmate Welfare Fund (IWF) staff reallocation - Delete 1.0 FTE Human Svcs Social Worker (vacant), Delete 1.0 FTE Jail Librarian (Vacant), Add 1.0 FTE Sheriff Records Officer I (SRO I). The Main Jail programs unit would benefit greatly with a reallocation of positions to a Sheriff's Records Officer I position. The SRO I position would be a partner to an existing Social Worker, SRO I and SRO II which design, organize, and implement incarcerated persons' classes and programs. The SRO I would be an added resource to work with outside affiliates to set up incarcerated persons for success as they are released, and perform a variety of inmate program related functions.					

## **Department and Support Services**

### **Program Overview**

The **Department and Support Services** program includes technical and administrative tasks. Responsibilities of administrative support include Human Resources, Workers Compensation, and Modified Duty Coordinator, Fiscal Unit, and the Alarm Ordinance program. The Field Support Division responsibilities include Crime Scene Investigation, Identification and Forensics, Error Corrections Unit, Records Bureau, Property Bureau, Livescan, and Court Liaison. This Division also oversees the Public Safety Answering Point (Communication Center) which is responsible for answering and dispatching all emergency (9-1-1) and non-emergency calls for service in the unincorporated area and the City of Rancho Cordova. The Field Support Division also provides support to all technology applications and radio systems in the Department. The Professional Standards Bureau includes Internal Affairs, Employee Relations, and Legal Affairs. The Training and Education Division is responsible for providing Department in-service training, operation of the Basic Recruit Training Academy, Firearms Training at the Sheriff's Range, Pre-employment, and Department Recruiting. Volunteer Services and Reserve Forces are also part of this service area.

## Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$76,947,874	\$62,783,517	\$71,187,578	\$8,404,061	13.4%
Services & Supplies	\$25,804,665	\$27,853,443	\$28,755,168	\$901,725	3.2%
Other Charges	\$—	\$94,628	\$94,628	\$—	—%
Improvements	\$—	\$650,000	\$650,000	\$—	—%
Equipment	\$651,808	\$2,302,000	\$1,480,000	\$(822,000)	(35.7)%
Intrafund Charges	\$1,475,011	\$1,799,788	\$1,886,824	\$87,036	4.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$104,879,358</b>	<b>\$95,483,376</b>	<b>\$104,054,198</b>	<b>\$8,570,822</b>	<b>9.0%</b>
Other Intrafund Reimbursements	\$(1,060,589)	\$(1,067,698)	\$(1,136,543)	\$(68,845)	6.4%
Intrafund Reimbursements within Department	\$(2,956,581)	\$(3,085,124)	\$(3,177,777)	\$(92,653)	3.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(4,017,170)</b>	<b>\$(4,152,822)</b>	<b>\$(4,314,320)</b>	<b>\$(161,498)</b>	<b>3.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$100,862,188</b>	<b>\$91,330,554</b>	<b>\$99,739,878</b>	<b>\$8,409,324</b>	<b>9.2%</b>
Licenses, Permits & Franchises	\$942,057	\$1,244,700	\$1,159,000	\$(85,700)	(6.9)%
Intergovernmental Revenues	\$2,624,710	\$539,709	\$52,300	\$(487,409)	(90.3)%
Charges for Services	\$664,112	\$722,414	\$682,434	\$(39,980)	(5.5)%
Miscellaneous Revenues	\$35,115	\$6,300	\$13,565	\$7,265	115.3%
Other Financing Sources	\$222	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$4,266,216</b>	<b>\$2,513,123</b>	<b>\$1,907,299</b>	<b>\$(605,824)</b>	<b>(24.1)%</b>
Other Interfund Reimbursements	\$4,293,031	\$8,037,274	\$7,237,393	\$(799,881)	(10.0)%
Semi-Discretionary Reimbursements	\$31,979,259	\$23,450,907	\$24,492,940	\$1,042,033	4.4%
<b>Total Interfund Reimbursements</b>	<b>\$36,272,290</b>	<b>\$31,488,181</b>	<b>\$31,730,333</b>	<b>\$242,152</b>	<b>0.8%</b>
<b>Total Revenue</b>	<b>\$40,538,506</b>	<b>\$34,001,304</b>	<b>\$33,637,632</b>	<b>\$(363,672)</b>	<b>(1.1)%</b>
<b>Net Cost</b>	<b>\$60,323,682</b>	<b>\$57,329,250</b>	<b>\$66,102,246</b>	<b>\$8,772,996</b>	<b>15.3%</b>
Positions	303.0	304.0	323.0	19.0	6.3%

## Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- The midyear addition of 1.0 FTE Forensic Identification Specialist Level 2 to provide training and program support functions for the Cal-ID program.
- Increases in allocated costs with the largest increase in workers' compensation.

- Decreases in fixed assets as a result of one-time purchases in the prior fiscal year.
- Recommended reductions detailed later in this section.

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

- Increases in the Proposition 172 Public Safety Sales Tax allocation for existing programs and services.
- Decreases in fingerprinting and advancement grant transfers from the Sheriff Restricted Revenue budget (BU 7408000) to fund eligible expenditures.
- Decreases in other local and state aid, primarily in Senate Bill 90 claims reimbursements.
- Recommended reductions detailed later in this section.

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

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>SSO CCW Program Reductions - Office of the Sheriff</b>					
	(1,048,460)	—	(657,635)	(390,825)	—
Reduction of 1.0 FTE Sheriff Sergeant, 1.0 FTE Sheriff Records Officer I, and costs for on-calls in the Carry Concealed Weapons (CCW) Program. If this reduction is necessary, the positions assigned to this unit will be moved to vacant positions within the Department and the on-calls assigned to this unit will be eliminated. This reduction will result in an estimated revenue loss of \$657,635 from the CCW permit fees.					

## Field and Investigative Services

### Program Overview

The **Field & Investigative Services** program delivers law enforcement protection to the unincorporated areas of the County through station houses utilizing motorized patrol, community service centers, canine detail, marine enforcement patrol, and air operations. Law enforcement services are also administered to the cities of Rancho Cordova and Isleton. The Off-Duty Program and Patrol Training are also part of this service area. The Centralized Investigations Division is responsible for investigating all crimes in the Department and includes the Hi-Tech Crimes Bureau and Sexual Assault Felony Enforcement team (SAFE). Specialized units of this division include homicide, robbery, sexual assault, gang suppression unit, auto crimes, child abuse, cold-case homicide investigations, missing persons, property crimes and high technology crimes. The Impact Division includes the California Multi-jurisdictional Methamphetamine Enforcement Team (CalMMet) and is responsible for local and regional investigation into the manufacture, distribution and abuse of illegal drugs. This service area also is in charge of our Special Enforcement Detail and the Explosive Ordinance Disposal Unit.

## Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$180,200,456	\$183,499,925	\$179,521,864	\$(3,978,061)	(2.2)%
Services & Supplies	\$31,616,459	\$33,970,603	\$34,788,141	\$817,538	2.4%
Other Charges	\$56,361	\$75,085	\$318,015	\$242,930	323.5%
Equipment	\$2,865,429	\$2,097,564	\$1,687,844	\$(409,720)	(19.5)%
Interfund Charges	\$267,342	\$267,322	\$267,438	\$116	0.0%
Intrafund Charges	\$4,695,078	\$4,660,753	\$4,745,360	\$84,607	1.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$219,701,125</b>	<b>\$224,571,252</b>	<b>\$221,328,662</b>	<b>\$(3,242,590)</b>	<b>(1.4)%</b>
Other Intrafund Reimbursements	\$(782,235)	\$(942,735)	\$(552,619)	\$390,116	(41.4)%
Intrafund Reimbursements within Department	\$(604,073)	\$(362,280)	\$(380,637)	\$(18,357)	5.1%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,386,308)</b>	<b>\$(1,305,015)</b>	<b>\$(933,256)</b>	<b>\$371,759</b>	<b>(28.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$218,314,816</b>	<b>\$223,266,237</b>	<b>\$220,395,406</b>	<b>\$(2,870,831)</b>	<b>(1.3)%</b>
Fines, Forfeitures & Penalties	\$1,395	\$2,250	\$2,105	\$(145)	(6.4)%
Intergovernmental Revenues	\$44,824,927	\$46,135,587	\$47,986,520	\$1,850,933	4.0%
Charges for Services	\$2,164,906	\$2,005,000	\$2,004,905	\$(95)	(0.0)%
Miscellaneous Revenues	\$283,725	\$240,000	\$300,000	\$60,000	25.0%
Other Financing Sources	\$0	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$47,274,953</b>	<b>\$48,382,837</b>	<b>\$50,293,530</b>	<b>\$1,910,693</b>	<b>3.9%</b>
Other Interfund Reimbursements	\$4,415,401	\$4,038,189	\$4,640,489	\$602,300	14.9%
Semi-Discretionary Reimbursements	\$46,149,361	\$44,939,974	\$47,195,876	\$2,255,902	5.0%
<b>Total Interfund Reimbursements</b>	<b>\$50,564,762</b>	<b>\$48,978,163</b>	<b>\$51,836,365</b>	<b>\$2,858,202</b>	<b>5.8%</b>
<b>Total Revenue</b>	<b>\$97,839,715</b>	<b>\$97,361,000</b>	<b>\$102,129,895</b>	<b>\$4,768,895</b>	<b>4.9%</b>
<b>Net Cost</b>	<b>\$120,475,101</b>	<b>\$125,905,237</b>	<b>\$118,265,511</b>	<b>\$(7,639,726)</b>	<b>(6.1)%</b>
Positions	641.0	639.0	600.0	(39.0)	(6.1)%

## Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- The base reduction of 1.0 FTE Community Services Officer I and 1.0 FTE Community Services Officer II positions in the Rancho Cordova Police Department contract.
- Decreases in allocated costs with the largest decreases in Pension Obligation Bonds and liability insurance which is partially offset by increases in workers' compensation.

- Increases in services and supplies related to grant funding, primarily in the High Intensity Drug Trafficking Areas (HIDTA) and Homeland Security units.
- Decreases in fixed assets as a result of one-time purchases in the prior fiscal year.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

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

- Increases in Proposition 172 Public Safety Sales Tax and Realignment 2011 allocations for existing programs and services.
- Increases in asset forfeiture and vehicle theft transfers from the Sheriff Restricted Revenue budget unit (BU 7408000) and Sheriff-Department of Justice Asset Forfeiture budget unit (BU 7409000) to fund eligible expenditures.
- Increases in grant revenues, primarily in the HIDTA and Homeland Security grants.
- Recommended growth detailed later in this section.

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

## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>SSO Hi Tech Staff Reallocation - Field &amp; Investigative Svcs</b>					
	(9,749)	—	—	(9,749)	—
Reallocate 1.0 vacant FTE Administrative Services Officer II (ASO2) position to 1.0 FTE Sheriff Records Officer II (SRO2) position for Hi Tech Crimes Bureau. The current budget coordinator ASO2 position has been determined to be inaccurate. The Hi-Tech Bureau has a need to add a supervisor for the non-sworn staff and the SRO2 position will allow the supervision of our SRO1 positions. The SRO2 position also allows for the access to specialized law enforcement databases, which are used for the collection of statistical reports. The SRO2 position will also need to be able to handle evidence and supervise a SRO1 Evidence Technician. The SRO2 position is in line with the budget coordinator position at the Centralized Investigation Division, which Hi-Tech Crimes Bureau falls under in the organizational chart.					
<b>SSO RCPD HOT Team - Field &amp; Investigative Svcs</b>					
	676,681	—	676,681	—	2.0
Add 2.0 FTE Deputy Sheriff and two 122 vehicles for Rancho Cordova Police Department (RCPD) HOT/POP teams. Funded through contract. The additional personnel will allow the division to create seven-day-a-week coverage for enforcement and provide resources to the homeless population, which will enhance officer safety and community relations.					



## Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>SSO RCPD Real Time Information Center - Field &amp; Investigative Svcs</b>					
	135,712	—	135,712	—	1.0
Add 1.0 FTE Crime Intel Analyst to staff RCPD/East Detail at the Real Time Information Center. Funded through contract for Rancho Cordova Police Department (RCPD). A Crime and Intelligence Analyst is needed to staff the center and utilize all the technologies it has, including, but not limited to, monitoring priority calls for service and camera systems in real-time. Provide intelligence support in preplanned investigations. Use multiple law enforcement, public, and commercial databases to develop information and analysis to assist patrol officers and detectives before arriving on a scene. Communicate and coordinate with the Homeland Security Fusion Center system and local law enforcement agencies in real-time. Locate open-source data to assist with investigations and subject identification. Case Support – Telephone, communications, financial, and statistics analysis. Crime Pattern Identification. Create a variety of bulletins and analytical products to be distributed to employees and outside agencies. Conduct briefings and presentations to Sheriff's Office staff. The Crime Analyst will enhance officer and community safety by providing intelligence to officers in real-time events where time sometimes matters most.					
<b>SSO Vehicle Theft - Field &amp; Investigative Svcs</b>					
	286,070	—	286,070	—	1.0
Add 1.0 FTE Deputy Sheriff (Detective) Limited Term and one Class 124 vehicle for Vehicle Theft, Retail Theft & Robbery. The Centralized Investigations Division would like to dedicate a full-time Tier 1 detective to investigate vehicle theft and crimes related to vehicle theft in Sacramento County. Many vehicle theft crimes are also related to Organized Retail theft, robberies, acts of gang violence, and homicides. The Sacramento County Sheriff's Office currently has approximately \$1.5 million dollars in an account from the Sacramento Area Vehicle Theft Reduction (SAVTRU) funding. This would be a limited term position based off of the continued funding and award from registration fees to be revisited yearly. This request is linked to a growth request in the Sheriff Restricted Revenues budget (BU 7408000).					

## Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>POP Team Reductions (Central, East, North) - Field &amp; Investigative Svcs</b>					
	(3,952,304)	—	—	(3,952,304)	(16.0)
Reduction of 14.0 FTE Deputy Sheriff and 2.0 FTE Sheriff Sergeant positions. If this reduction is necessary, the positions assigned to this unit will be moved into other vacant positions within the department. The absence of Problem-Oriented Policing (POP) teams within law enforcement can lead to a range of social, operational, and community impacts. Problem-Oriented Policing is an approach where law enforcement focuses on identifying and addressing underlying issues or patterns of crime and disorder, rather than simply reacting to individual incidents. This approach emphasizes long-term solutions by collaborating with the community, other agencies, and resources.					
<b>SSO Gun Violence Reduction Grant Program Ended - Field &amp; Investigative Svcs (Categorical)</b>					
	(203,415)	—	—	(203,415)	(1.0)
Delete 1.0 FTE (vacant) Limited Term Deputy Sheriff Detective Tier 1. This position is being eliminated due to the grant performance period ending. There will be a corresponding categorical reduction in revenue due to this reduction.					
<b>SSO Homeland CCIC Grant Program Reduction - Field &amp; Investigative Svcs (Categorical)</b>					
	(424,862)	—	—	(424,862)	(3.0)
Delete 1.0 FTE (vacant) Limited Term Sheriff Records Officer I, 1.0 FTE (vacant) Supv Information Technology Analyst, 1.0 FTE (vacant) Limited Term Info Tech Business Systems Analyst Lv2 in the Homeland Security Central California Intelligence Center (CCIC) Grant Program. These positions are being eliminated as a result of grant funding being reduced. There will be a corresponding categorical reduction in revenue due to this reduction.					

## Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>SSO HOT Team Reductions (Central, North) - Field &amp; Investigative Svcs</b>					
	(2,283,316)	—	—	(2,283,316)	(9.0)
Reduction of 8.0 FTE Deputy Sheriff and 1.0 FTE Sheriff Sergeant positions. If this reduction is necessary, the positions assigned to this unit will be moved into other vacant positions within the department. The lack of homeless outreach teams within law enforcement can have several significant social, legal, and operational impacts. Homeless outreach teams are specialized units that focus on providing services and support to homeless individuals, often in collaboration with social services, rather than focusing solely on law enforcement.					
<b>SSO Kaiser Contract Elimination - Field &amp; Investigative Svcs (Categorical)</b>					
	(884,865)	—	—	(884,865)	(4.0)
Delete 4.0 FTE (vacant) Deputy Sheriff. These positions are being eliminated as a result of the Kaiser contract ending 01/31/25. There will be a corresponding categorical reduction in revenue due to this reduction.					
<b>SSO Marine Unit Reduction of 1.0 FTE - Field &amp; Investigative Svcs</b>					
	(322,939)	—	—	(322,939)	(1.0)
Reduction of 1.0 FTE (filled) Deputy Sheriff in the Marine Unit. If this reduction is necessary, the position assigned will be moved into a vacant position within the Department. The absence of marine law enforcement teams specialized units dedicated to enforcing laws on waterways—can lead to a variety of significant impacts, especially in coastal or water-based regions where marine activities, shipping, tourism, and fishing are vital. Marine teams are essential for ensuring safety, maintaining law and order, and protecting the environment on water bodies like rivers, lakes, and oceans.					

## Office of the Sheriff

### Program Overview

The **Office of the Sheriff/Office of the Undersheriff/Assistant Sheriff** is the executive administrative unit of the Sheriff's Department. The specialized units are responsible for Media Relations, Community Relations, and the Special Investigations Intelligence Bureau. The Office of the Undersheriff has specialized units responsible for Fleet Management, Asset Management, Internal Affairs, Legal Affairs, Fair Employment, and day-to-day operation of the Department. The Office of the Undersheriff is also responsible for the Youth Services unit, which works collaboratively with community partners to include schools, community-based organizations, faith-based organizations, businesses, and non-profits. The unit addresses complex issues concerning youth violence and delinquency with the goal of cultivating resilient, productive and optimistic young men and women who will make positive contributions to our communities for years to come. The Office of the Assistant Sheriff has specialized units responsible for Employee Relations and Health and Wellness, Lexipol Policy, Officer Involved Shootings and use of Force, Recruiting, and Worker's Compensation Oversight, including constant review of personnel accommodations and restrictions for requested approval. Additionally, there are a number of grants and funding within the Homeland Security, Centralized Investigations and Narcotics Divisions requiring oversight and reporting.

## Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Salaries & Benefits	\$14,320,433	\$13,690,069	\$12,619,366	\$(1,070,703)	(7.8)%
Services & Supplies	\$2,004,484	\$3,384,099	\$3,206,131	\$(177,968)	(5.3)%
Other Charges	\$—	\$61,074	\$—	\$(61,074)	(100.0)%
Equipment	\$955,743	\$1,800,000	\$—	\$(1,800,000)	(100.0)%
Intrafund Charges	\$44,939	\$54,704	\$68,535	\$13,831	25.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$17,325,598</b>	<b>\$18,989,946</b>	<b>\$15,894,032</b>	<b>\$(3,095,914)</b>	<b>(16.3)%</b>
Other Intrafund Reimbursements	\$(338,751)	\$(427,079)	\$(432,557)	\$(5,478)	1.3%
<b>Total Intrafund Reimbursements</b>	<b>\$(338,751)</b>	<b>\$(427,079)</b>	<b>\$(432,557)</b>	<b>\$(5,478)</b>	<b>1.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$16,986,847</b>	<b>\$18,562,867</b>	<b>\$15,461,475</b>	<b>\$(3,101,392)</b>	<b>(16.7)%</b>
Licenses, Permits & Franchises	\$630,420	\$670,150	\$1,135	\$(669,015)	(99.8)%
Intergovernmental Revenues	\$426,434	\$575,618	\$584,859	\$9,241	1.6%
Charges for Services	\$485,389	\$470,019	\$486,785	\$16,766	3.6%
Miscellaneous Revenues	\$13,668	\$200	\$—	\$(200)	(100.0)%
Other Financing Sources	\$19,071	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$1,574,982</b>	<b>\$1,715,987</b>	<b>\$1,072,779</b>	<b>\$(643,208)</b>	<b>(37.5)%</b>
Other Interfund Reimbursements	\$1,509,727	\$3,680,710	\$1,850,910	\$(1,829,800)	(49.7)%
Semi-Discretionary Reimbursements	\$3,128,353	\$2,754,325	\$3,805,711	\$1,051,386	38.2%
<b>Total Interfund Reimbursements</b>	<b>\$4,638,080</b>	<b>\$6,435,035</b>	<b>\$5,656,621</b>	<b>\$(778,414)</b>	<b>(12.1)%</b>
<b>Total Revenue</b>	<b>\$6,213,062</b>	<b>\$8,151,022</b>	<b>\$6,729,400</b>	<b>\$(1,421,622)</b>	<b>(17.4)%</b>
<b>Net Cost</b>	<b>\$10,773,785</b>	<b>\$10,411,845</b>	<b>\$8,732,075</b>	<b>\$(1,679,770)</b>	<b>(16.1)%</b>
Positions	50.0	50.0	49.0	(1.0)	(2.0)%

## Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, partially offset by a shift in overtime cost to the Correctional Services program.
- Decreases in allocated costs primarily in Pension Obligation Bonds.
- Decreases in fixed assets as a result of one-time purchases in the prior fiscal year.
- Recommended reductions detailed later in this section.

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

- Increases in Proposition 172 Public Safety Sales Tax allocation for existing programs and services.

- Decreases in civil process (Tucker) fees transfers from the Sheriff Restricted Revenue budget unit (BU 7408000) to fund eligible expenditures.
- Decreases in Carry Concealed Weapons permit fees.

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

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>SSO CCW Program Reductions - Office of the Sheriff</b>					
	(449,269)	—	—	(449,269)	(2.0)
Reduction of 1.0 FTE Sheriff Sergeant, 1.0 FTE Sheriff Records Officer I, and costs for on-calls in the Carry Concealed Weapons (CCW) Program. If this reduction is necessary, the positions assigned to this unit will be moved to vacant positions within the Department and the on-calls assigned to this unit will be eliminated. This reduction will result in an estimated revenue loss of \$657,635 from the CCW permit fees.					

## **SSD Restricted Revenue**

### **Budget Unit Functions & Responsibilities**

The **Sheriff-Restricted Revenue** budget unit receives certain revenues that are restricted by statute or regulation for use for specific purposes by the Sheriff's Office. The Sheriff's Department Budget Unit (7400000) is reimbursed for expenses consistent with the relevant statute or regulation from this budget unit. For both State Asset Forfeiture and Federal Asset Forfeiture, the revenue anticipated to be received during the fiscal year is included, however, only some of the expenditures reimbursing Budget Unit 7400000 are currently included. During the fiscal year, the Sheriff's Department will identify additional expenses that may be appropriately reimbursed with these funding sources and will submit an appropriation adjustment request for that amount. Restricted revenue sources are accounted for in the following programs:

- Advancement Grant
- Asset Forfeiture
- Cal-ID
- Central Valley Information Sharing System
- CFD Fees
- Civil Process (Tucker) Fees
- Crime Prevention
- Training Fees
- Vehicle Theft
- Work Release

## Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Advancement Grant	\$600,848	\$1,456,640	\$1,132,780	\$(323,860)	(22.2)%
Asset Forfeiture	\$1,415,863	\$1,636,172	\$996,106	\$(640,066)	(39.1)%
Cal-ID	\$1,956,932	\$4,764,844	\$4,250,994	\$(513,850)	(10.8)%
Central Valley Information Sharing System	\$233,834	\$331,128	\$370,633	\$39,505	11.9%
CFD Fees	\$2,424,906	\$3,109,710	\$3,109,710	\$—	—%
Civil Process (Tucker) Fees	\$1,509,727	\$6,184,746	\$1,975,636	\$(4,209,110)	(68.1)%
Crime Prevention	\$—	\$644	\$868	\$224	34.8%
Training Fees	\$1,656,728	\$3,446,199	\$3,191,000	\$(255,199)	(7.4)%
Vehicle Theft	\$419,321	\$1,534,749	\$1,684,437	\$149,688	9.8%
Work Release	\$121,414	\$218,420	\$205,728	\$(12,692)	(5.8)%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,339,573</b>	<b>\$22,683,252</b>	<b>\$16,917,892</b>	<b>\$(5,765,360)</b>	<b>(25.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,339,573</b>	<b>\$22,683,252</b>	<b>\$16,917,892</b>	<b>\$(5,765,360)</b>	<b>(25.4)%</b>
<b>Total Financing Uses</b>	<b>\$10,339,573</b>	<b>\$22,683,252</b>	<b>\$16,917,892</b>	<b>\$(5,765,360)</b>	<b>(25.4)%</b>
<b>Revenue</b>	<b>\$10,724,278</b>	<b>\$7,945,209</b>	<b>\$8,136,903</b>	<b>\$191,694</b>	<b>2.4%</b>
<b>Total Revenue</b>	<b>\$10,724,278</b>	<b>\$7,945,209</b>	<b>\$8,136,903</b>	<b>\$191,694</b>	<b>2.4%</b>
<b>Total Use of Fund Balance</b>	<b>\$14,353,338</b>	<b>\$14,738,043</b>	<b>\$8,780,989</b>	<b>\$(5,957,054)</b>	<b>(40.4)%</b>
<b>Total Financing Sources</b>	<b>\$25,077,616</b>	<b>\$22,683,252</b>	<b>\$16,917,892</b>	<b>\$(5,765,360)</b>	<b>(25.4)%</b>
<b>Net Cost</b>	<b>\$(14,738,043)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$10,339,573	\$15,911,173	\$13,616,792	\$(2,294,381)	(14.4)%
Appropriation for Contingencies	\$—	\$6,772,079	\$3,301,100	\$(3,470,979)	(51.3)%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,339,573</b>	<b>\$22,683,252</b>	<b>\$16,917,892</b>	<b>\$(5,765,360)</b>	<b>(25.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,339,573</b>	<b>\$22,683,252</b>	<b>\$16,917,892</b>	<b>\$(5,765,360)</b>	<b>(25.4)%</b>
<b>Total Financing Uses</b>	<b>\$10,339,573</b>	<b>\$22,683,252</b>	<b>\$16,917,892</b>	<b>\$(5,765,360)</b>	<b>(25.4)%</b>
Taxes	\$2,423,358	\$2,969,173	\$2,969,173	\$—	—%
Fines, Forfeitures & Penalties	\$294,928	\$—	\$180	\$180	—%
Revenue from Use Of Money & Property	\$836,441	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$3,307,090	\$2,015,796	\$2,015,550	\$(246)	(0.0)%
Charges for Services	\$3,648,942	\$2,640,000	\$3,152,000	\$512,000	19.4%
Miscellaneous Revenues	\$213,520	\$320,240	\$—	\$(320,240)	(100.0)%
<b>Revenue</b>	<b>\$10,724,278</b>	<b>\$7,945,209</b>	<b>\$8,136,903</b>	<b>\$191,694</b>	<b>2.4%</b>
<b>Total Revenue</b>	<b>\$10,724,278</b>	<b>\$7,945,209</b>	<b>\$8,136,903</b>	<b>\$191,694</b>	<b>2.4%</b>
Reserve Release	\$8,614,443	\$—	\$—	\$—	—%
Fund Balance	\$5,738,895	\$14,738,043	\$8,780,989	\$(5,957,054)	(40.4)%
<b>Total Use of Fund Balance</b>	<b>\$14,353,338</b>	<b>\$14,738,043</b>	<b>\$8,780,989</b>	<b>\$(5,957,054)</b>	<b>(40.4)%</b>
<b>Total Financing Sources</b>	<b>\$25,077,616</b>	<b>\$22,683,252</b>	<b>\$16,917,892</b>	<b>\$(5,765,360)</b>	<b>(25.4)%</b>
<b>Net Cost</b>	<b>\$(14,738,043)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

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

## Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Vehicle Theft	—	—	—	—	—



## Advancement Grant

### Program Overview

**Advancement Grant** funds are held in this budget unit until eligible program expenditures are incurred in the operating budget. The funds will then be transferred to offset the eligible expenditures.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$600,848	\$1,450,000	\$1,087,565	\$(362,435)	(25.0)%
Appropriation for Contingencies	\$—	\$6,640	\$45,215	\$38,575	580.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$600,848</b>	<b>\$1,456,640</b>	<b>\$1,132,780</b>	<b>\$(323,860)</b>	<b>(22.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$600,848</b>	<b>\$1,456,640</b>	<b>\$1,132,780</b>	<b>\$(323,860)</b>	<b>(22.2)%</b>
<b>Total Financing Uses</b>	<b>\$600,848</b>	<b>\$1,456,640</b>	<b>\$1,132,780</b>	<b>\$(323,860)</b>	<b>(22.2)%</b>
Intergovernmental Revenues	\$577,882	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$577,882</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$577,882</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Reserve Release	\$551,191	\$—	\$—	\$—	—%
Fund Balance	\$928,415	\$1,456,640	\$1,132,780	\$(323,860)	(22.2)%
<b>Total Use of Fund Balance</b>	<b>\$1,479,606</b>	<b>\$1,456,640</b>	<b>\$1,132,780</b>	<b>\$(323,860)</b>	<b>(22.2)%</b>
<b>Total Financing Sources</b>	<b>\$2,057,488</b>	<b>\$1,456,640</b>	<b>\$1,132,780</b>	<b>\$(323,860)</b>	<b>(22.2)%</b>
<b>Net Cost</b>	<b>\$(1,456,640)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

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

## Asset Forfeiture

### Program Overview

The **Asset Forfeiture** revenue sources include State and Federal Asset Forfeitures. Agencies that participate in law enforcement actions that result in the seizure of assets are eligible to receive an equitable share of the proceeds of those assets upon disposition. State Asset Forfeiture Funds are restricted for use on services and supplies used to supplement law enforcement services. Federal Asset Forfeiture Funds are restricted for use on non-personnel services and supplies used to supplement law enforcement services. This budget unit includes Federal Asset Forfeiture received from the U.S. Department of the Treasury. Due to the uncertainty of completion of the forfeiture and the amount of the sharing that will ultimately be approved, no revenue is budgeted.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$1,415,863	\$468,466	\$374,378	\$(94,088)	(20.1)%
Appropriation for Contingencies	\$—	\$1,167,706	\$621,728	\$(545,978)	(46.8)%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,415,863</b>	<b>\$1,636,172</b>	<b>\$996,106</b>	<b>\$(640,066)</b>	<b>(39.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,415,863</b>	<b>\$1,636,172</b>	<b>\$996,106</b>	<b>\$(640,066)</b>	<b>(39.1)%</b>
<b>Total Financing Uses</b>	<b>\$1,415,863</b>	<b>\$1,636,172</b>	<b>\$996,106</b>	<b>\$(640,066)</b>	<b>(39.1)%</b>
Fines, Forfeitures & Penalties	\$167,560	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$836,903	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$1,004,463</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$1,004,463</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Reserve Release	\$1,164,467	\$—	\$—	\$—	—%
Fund Balance	\$883,104	\$1,636,172	\$996,106	\$(640,066)	(39.1)%
<b>Total Use of Fund Balance</b>	<b>\$2,047,571</b>	<b>\$1,636,172</b>	<b>\$996,106</b>	<b>\$(640,066)</b>	<b>(39.1)%</b>
<b>Total Financing Sources</b>	<b>\$3,052,034</b>	<b>\$1,636,172</b>	<b>\$996,106</b>	<b>\$(640,066)</b>	<b>(39.1)%</b>
<b>Net Cost</b>	<b>\$(1,636,172)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

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

## Cal-ID

### Program Overview

The programs previously titled Cal-ID 11, Cal-ID 13, and Cal-ID 15 have been consolidated into one **Cal-ID** program starting in Fiscal Year 2024-25. Cal-ID 11 and 13 funding is a portion of penalties collected per California Government Code Section 76102 and Vehicle Code Section 9250.19 for the support of automated fingerprint identification systems. Cal-ID 15 funding is from Senate Bill 720 (SB720), which imposes fees upon registration and renewal of vehicle registrations. One dollar of every registration is appropriated to fund local programs that enhance local law enforcement to provide fingerprint identification. The Sheriff's Office is the fiduciary agent for regional law enforcement agencies. All equipment is purchased, distributed, maintained, and implemented by Cal-ID.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$1,956,932	\$3,190,146	\$2,588,195	\$(601,951)	(18.9)%
Appropriation for Contingencies	\$—	\$1,574,698	\$1,662,799	\$88,101	5.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,956,932</b>	<b>\$4,764,844</b>	<b>\$4,250,994</b>	<b>\$(513,850)</b>	<b>(10.8)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,956,932</b>	<b>\$4,764,844</b>	<b>\$4,250,994</b>	<b>\$(513,850)</b>	<b>(10.8)%</b>
<b>Total Financing Uses</b>	<b>\$1,956,932</b>	<b>\$4,764,844</b>	<b>\$4,250,994</b>	<b>\$(513,850)</b>	<b>(10.8)%</b>
Fines, Forfeitures & Penalties	\$127,206	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$(462)	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$1,986,751	\$1,415,246	\$1,415,000	\$(246)	(0.0)%
Charges for Services	\$—	\$10,000	\$12,000	\$2,000	20.0%
<b>Revenue</b>	<b>\$2,113,495</b>	<b>\$1,425,246</b>	<b>\$1,427,000</b>	<b>\$1,754</b>	<b>0.1%</b>
<b>Total Revenue</b>	<b>\$2,113,495</b>	<b>\$1,425,246</b>	<b>\$1,427,000</b>	<b>\$1,754</b>	<b>0.1%</b>
Reserve Release	\$3,134,058	\$—	\$—	\$—	—%
Fund Balance	\$48,978	\$3,339,598	\$2,823,994	\$(515,604)	(15.4)%
<b>Total Use of Fund Balance</b>	<b>\$3,183,036</b>	<b>\$3,339,598</b>	<b>\$2,823,994</b>	<b>\$(515,604)</b>	<b>(15.4)%</b>
<b>Total Financing Sources</b>	<b>\$5,296,531</b>	<b>\$4,764,844</b>	<b>\$4,250,994</b>	<b>\$(513,850)</b>	<b>(10.8)%</b>
<b>Net Cost</b>	<b>\$(3,339,599)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to a minor increase in projected revenues from fees.

## Central Valley Information Sharing System

### Program Overview

**Central Valley Information Sharing System (CVISS)** is a consortium of regional law enforcement partners. Law enforcement agencies within the region contribute data and financing to help support and expand the CVISS-Central Region Node, which houses shared criminal justice records. The Sheriff's Office is the fiduciary agent for this program. All equipment is purchased, distributed, maintained, and implemented by the Sacramento County Sheriff's Office.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$233,834	\$331,128	\$370,633	\$39,505	11.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$233,834</b>	<b>\$331,128</b>	<b>\$370,633</b>	<b>\$39,505</b>	<b>11.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$233,834</b>	<b>\$331,128</b>	<b>\$370,633</b>	<b>\$39,505</b>	<b>11.9%</b>
<b>Total Financing Uses</b>	<b>\$233,834</b>	<b>\$331,128</b>	<b>\$370,633</b>	<b>\$39,505</b>	<b>11.9%</b>
Miscellaneous Revenues	\$213,520	\$320,240	\$—	\$(320,240)	(100.0)%
<b>Revenue</b>	<b>\$213,520</b>	<b>\$320,240</b>	<b>\$—</b>	<b>\$(320,240)</b>	<b>(100.0)%</b>
<b>Total Revenue</b>	<b>\$213,520</b>	<b>\$320,240</b>	<b>\$—</b>	<b>\$(320,240)</b>	<b>(100.0)%</b>
Fund Balance	\$31,202	\$10,888	\$370,633	\$359,745	3,304.1%
<b>Total Use of Fund Balance</b>	<b>\$31,202</b>	<b>\$10,888</b>	<b>\$370,633</b>	<b>\$359,745</b>	<b>3,304.1%</b>
<b>Total Financing Sources</b>	<b>\$244,722</b>	<b>\$331,128</b>	<b>\$370,633</b>	<b>\$39,505</b>	<b>11.9%</b>
<b>Net Cost</b>	<b>\$(10,888)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to an increase in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures.

The change in total revenue is due to a decrease in revenue from the law enforcement partners based on anticipated expenditures and an increase in available fund balance.

## CFD Fees

### Program Overview

**Community Facilities District (CFD) Fees** revenue from local developments are held in this budget unit and transferred annually into the operating budget to offset Patrol costs.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$2,424,906	\$2,969,173	\$2,969,173	\$—	—%
Appropriation for Contingencies	\$—	\$140,537	\$140,537	\$—	—%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,424,906</b>	<b>\$3,109,710</b>	<b>\$3,109,710</b>	<b>\$—</b>	<b>—%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,424,906</b>	<b>\$3,109,710</b>	<b>\$3,109,710</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Uses</b>	<b>\$2,424,906</b>	<b>\$3,109,710</b>	<b>\$3,109,710</b>	<b>\$—</b>	<b>—%</b>
Taxes	\$2,423,358	\$2,969,173	\$2,969,173	\$—	—%
<b>Revenue</b>	<b>\$2,423,358</b>	<b>\$2,969,173</b>	<b>\$2,969,173</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$2,423,358</b>	<b>\$2,969,173</b>	<b>\$2,969,173</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$142,085	\$140,537	\$140,537	\$—	—%
<b>Total Use of Fund Balance</b>	<b>\$142,085</b>	<b>\$140,537</b>	<b>\$140,537</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$2,565,443</b>	<b>\$3,109,710</b>	<b>\$3,109,710</b>	<b>\$—</b>	<b>—%</b>
<b>Net Cost</b>	<b>\$(140,537)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

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

## Civil Process (Tucker) Fees

### Program Overview

The **Civil Process (Tucker) Fees** funding is from a fee that is added to certain civil processes per Government Code Section 26746. The funds collected from the fee are used to support the cost of vehicle fleet replacement and equipment, maintenance, and civil process operations. This funding is known as 'Tucker' funding or the 'Tucker' fund after the legislative sponsor of the original bill (Assembly Bill 1109, Statutes of 1987).

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$1,509,727	\$3,680,710	\$1,850,910	\$(1,829,800)	(49.7)%
Appropriation for Contingencies	\$—	\$2,504,036	\$124,726	\$(2,379,310)	(95.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,509,727</b>	<b>\$6,184,746</b>	<b>\$1,975,636</b>	<b>\$(4,209,110)</b>	<b>(68.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,509,727</b>	<b>\$6,184,746</b>	<b>\$1,975,636</b>	<b>\$(4,209,110)</b>	<b>(68.1)%</b>
<b>Total Financing Uses</b>	<b>\$1,509,727</b>	<b>\$6,184,746</b>	<b>\$1,975,636</b>	<b>\$(4,209,110)</b>	<b>(68.1)%</b>
Charges for Services	\$1,889,916	\$1,500,000	\$1,800,000	\$300,000	20.0%
<b>Revenue</b>	<b>\$1,889,916</b>	<b>\$1,500,000</b>	<b>\$1,800,000</b>	<b>\$300,000</b>	<b>20.0%</b>
<b>Total Revenue</b>	<b>\$1,889,916</b>	<b>\$1,500,000</b>	<b>\$1,800,000</b>	<b>\$300,000</b>	<b>20.0%</b>
Reserve Release	\$886,275	\$—	\$—	\$—	—%
Fund Balance	\$3,418,282	\$4,684,746	\$175,636	\$(4,509,110)	(96.3)%
<b>Total Use of Fund Balance</b>	<b>\$4,304,557</b>	<b>\$4,684,746</b>	<b>\$175,636</b>	<b>\$(4,509,110)</b>	<b>(96.3)%</b>
<b>Total Financing Sources</b>	<b>\$6,194,473</b>	<b>\$6,184,746</b>	<b>\$1,975,636</b>	<b>\$(4,209,110)</b>	<b>(68.1)%</b>
<b>Net Cost</b>	<b>\$(4,684,746)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

## Crime Prevention

### Program Overview

**Crime Prevention** funding is provided by Penal Code Section 1202.5, which authorizes the Courts to assess a fine of \$10 to defendants convicted of crimes enumerated in Penal Code Sections 211, 215, 459, 470, 484, 487, 488, and 594. The funds are then distributed to law enforcement agencies in the County based on the jurisdiction in which the crime took place. All funds collected must be used exclusively to implement, support, and continue local crime prevention programs. In the Sheriff's Office, the funds are used for Neighborhood Watch programs.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Appropriation for Contingencies	\$—	\$644	\$868	\$224	34.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$644</b>	<b>\$868</b>	<b>\$224</b>	<b>34.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$644</b>	<b>\$868</b>	<b>\$224</b>	<b>34.8%</b>
<b>Total Financing Uses</b>	<b>\$—</b>	<b>\$644</b>	<b>\$868</b>	<b>\$224</b>	<b>34.8%</b>
Fines, Forfeitures & Penalties	\$162	\$—	\$180	\$180	—%
<b>Revenue</b>	<b>\$162</b>	<b>\$—</b>	<b>\$180</b>	<b>\$180</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$162</b>	<b>\$—</b>	<b>\$180</b>	<b>\$180</b>	<b>—%</b>
Reserve Release	\$227	\$—	\$—	\$—	—%
Fund Balance	\$255	\$644	\$688	\$44	6.8%
<b>Total Use of Fund Balance</b>	<b>\$482</b>	<b>\$644</b>	<b>\$688</b>	<b>\$44</b>	<b>6.8%</b>
<b>Total Financing Sources</b>	<b>\$644</b>	<b>\$644</b>	<b>\$868</b>	<b>\$224</b>	<b>34.8%</b>
<b>Net Cost</b>	<b>\$(644)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to an increase in contingencies to fund future program needs.

The change in total revenue is due to an increase in fines revenue based on current year trend.



## Training Fees

### Program Overview

**Training Fees** are collected from divisions within the Sheriff's Office as well as outside agencies for training. The fees collected pay for instructors and other training-related expenditures as they occur.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$1,656,728	\$3,066,000	\$3,191,000	\$125,000	4.1%
Appropriation for Contingencies	\$—	\$380,199	\$—	\$(380,199)	(100.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,656,728</b>	<b>\$3,446,199</b>	<b>\$3,191,000</b>	<b>\$(255,199)</b>	<b>(7.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,656,728</b>	<b>\$3,446,199</b>	<b>\$3,191,000</b>	<b>\$(255,199)</b>	<b>(7.4)%</b>
<b>Total Financing Uses</b>	<b>\$1,656,728</b>	<b>\$3,446,199</b>	<b>\$3,191,000</b>	<b>\$(255,199)</b>	<b>(7.4)%</b>
Charges for Services	\$1,637,612	\$1,000,000	\$1,200,000	\$200,000	20.0%
<b>Revenue</b>	<b>\$1,637,612</b>	<b>\$1,000,000</b>	<b>\$1,200,000</b>	<b>\$200,000</b>	<b>20.0%</b>
<b>Total Revenue</b>	<b>\$1,637,612</b>	<b>\$1,000,000</b>	<b>\$1,200,000</b>	<b>\$200,000</b>	<b>20.0%</b>
Reserve Release	\$2,739,805	\$—	\$—	\$—	—%
Fund Balance	\$(274,489)	\$2,446,199	\$1,991,000	\$(455,199)	(18.6)%
<b>Total Use of Fund Balance</b>	<b>\$2,465,316</b>	<b>\$2,446,199</b>	<b>\$1,991,000</b>	<b>\$(455,199)</b>	<b>(18.6)%</b>
<b>Total Financing Sources</b>	<b>\$4,102,928</b>	<b>\$3,446,199</b>	<b>\$3,191,000</b>	<b>\$(255,199)</b>	<b>(7.4)%</b>
<b>Net Cost</b>	<b>\$(2,446,199)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures.
- A decrease in contingencies for future program needs.

The change in total revenue is due to:

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

## Vehicle Theft

### Program Overview

**Vehicle Theft** funding is provided by the Department of Motor Vehicles through Senate Bill 2139 and is dedicated exclusively to vehicle theft and auto crimes enforcement.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$419,321	\$600,550	\$1,046,938	\$446,388	74.3%
Appropriation for Contingencies	\$—	\$934,199	\$637,499	\$(296,700)	(31.8)%
<b>Gross Expenditures/Appropriations</b>	<b>\$419,321</b>	<b>\$1,534,749</b>	<b>\$1,684,437</b>	<b>\$149,688</b>	<b>9.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$419,321</b>	<b>\$1,534,749</b>	<b>\$1,684,437</b>	<b>\$149,688</b>	<b>9.8%</b>
<b>Total Financing Uses</b>	<b>\$419,321</b>	<b>\$1,534,749</b>	<b>\$1,684,437</b>	<b>\$149,688</b>	<b>9.8%</b>
Intergovernmental Revenues	\$742,456	\$600,550	\$600,550	\$—	—%
<b>Revenue</b>	<b>\$742,456</b>	<b>\$600,550</b>	<b>\$600,550</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$742,456</b>	<b>\$600,550</b>	<b>\$600,550</b>	<b>\$—</b>	<b>—%</b>
Fund Balance	\$611,063	\$934,199	\$1,083,887	\$149,688	16.0%
<b>Total Use of Fund Balance</b>	<b>\$611,063</b>	<b>\$934,199</b>	<b>\$1,083,887</b>	<b>\$149,688</b>	<b>16.0%</b>
<b>Total Financing Sources</b>	<b>\$1,353,519</b>	<b>\$1,534,749</b>	<b>\$1,684,437</b>	<b>\$149,688</b>	<b>9.8%</b>
<b>Net Cost</b>	<b>\$(934,199)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures.
- A decrease in contingencies for future program needs.
- Recommended growth detailed later in this section.

### Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>SSO Vehicle Theft Reimbursement to Sheriff Budget - Vehicle Theft</b>					
	—	—	—	—	—

Funding for 1.0 FTE Deputy Sheriff (Detective) Limited Term and one Class 124 vehicle for Vehicle Theft, Retail Theft & Robbery. If approved, the appropriations in the Sheriff Restricted Revenue contingency account will be reduced by \$286,070 and the Interfund transfers account will be increased by the same amount. This request is contingent upon approval of a linked request in the Sheriff's budget (BU 7400000).

## Work Release

### Program Overview

**Work Release** funding is from fees collected from online and credit card payments for sentencing outside of correctional facilities. Funds are transferred monthly to the Sheriff's budget (BU 7400000) to offset program expenditures.

### Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$121,414	\$155,000	\$138,000	\$(17,000)	(11.0)%
Appropriation for Contingencies	\$—	\$63,420	\$67,728	\$4,308	6.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$121,414</b>	<b>\$218,420</b>	<b>\$205,728</b>	<b>\$(12,692)</b>	<b>(5.8)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$121,414</b>	<b>\$218,420</b>	<b>\$205,728</b>	<b>\$(12,692)</b>	<b>(5.8)%</b>
<b>Total Financing Uses</b>	<b>\$121,414</b>	<b>\$218,420</b>	<b>\$205,728</b>	<b>\$(12,692)</b>	<b>(5.8)%</b>
Charges for Services	\$121,414	\$130,000	\$140,000	\$10,000	7.7%
<b>Revenue</b>	<b>\$121,414</b>	<b>\$130,000</b>	<b>\$140,000</b>	<b>\$10,000</b>	<b>7.7%</b>
<b>Total Revenue</b>	<b>\$121,414</b>	<b>\$130,000</b>	<b>\$140,000</b>	<b>\$10,000</b>	<b>7.7%</b>
Reserve Release	\$138,420	\$—	\$—	\$—	—%
Fund Balance	\$(50,000)	\$88,420	\$65,728	\$(22,692)	(25.7)%
<b>Total Use of Fund Balance</b>	<b>\$88,420</b>	<b>\$88,420</b>	<b>\$65,728</b>	<b>\$(22,692)</b>	<b>(25.7)%</b>
<b>Total Financing Sources</b>	<b>\$209,834</b>	<b>\$218,420</b>	<b>\$205,728</b>	<b>\$(12,692)</b>	<b>(5.8)%</b>
<b>Net Cost</b>	<b>\$(88,420)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

### Summary of Changes

The change in total appropriations is due to:

- A decrease in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures and adjustments made to current program needs.
- An increase in contingencies for future program needs.

The change in total revenue is due to:

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

## SSD DOJ Asset Forfeiture

### Budget Unit Functions & Responsibilities

The **Sheriff- Department of Justice Asset Forfeiture** budget unit receives certain Federal Asset Forfeiture revenue from the U.S. Department of Justice that is restricted by regulation to be accounted for separately from other asset forfeiture revenue. Agencies that participate in law enforcement actions that result in the seizure of assets are eligible to receive an equitable share of the proceeds of those assets upon disposition. Funds are restricted for use on non-personnel services and supplies used to supplement law enforcement services. The Sheriff's Department Budget Unit (7400000) is reimbursed for expenses consistent with the relevant statute or regulation from this budget unit. During the fiscal year, the Sheriff's Department will identify expenses that may be appropriately reimbursed with this funding source and will submit an appropriation adjustment request to shift appropriations from the contingencies account or to recognize new revenue and increase appropriations to transfer to budget unit 7400000.

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
DOJ Asset Forfeiture	\$—	\$1,423,795	\$423,795	\$(1,000,000)	(70.2)%
<b>Gross Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$1,423,795</b>	<b>\$423,795</b>	<b>\$(1,000,000)</b>	<b>(70.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$1,423,795</b>	<b>\$423,795</b>	<b>\$(1,000,000)</b>	<b>(70.2)%</b>
<b>Total Financing Uses</b>	<b>\$—</b>	<b>\$1,423,795</b>	<b>\$423,795</b>	<b>\$(1,000,000)</b>	<b>(70.2)%</b>
<b>Revenue</b>	<b>\$102,710</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$102,710</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Use of Fund Balance</b>	<b>\$1,321,084</b>	<b>\$1,423,795</b>	<b>\$423,795</b>	<b>\$(1,000,000)</b>	<b>(70.2)%</b>
<b>Total Financing Sources</b>	<b>\$1,423,794</b>	<b>\$1,423,795</b>	<b>\$423,795</b>	<b>\$(1,000,000)</b>	<b>(70.2)%</b>
<b>Net Cost</b>	<b>\$(1,423,794)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Interfund Charges	\$—	\$—	\$250,000	\$250,000	—%
Appropriation for Contingencies	\$—	\$1,423,795	\$173,795	\$(1,250,000)	(87.8)%
<b>Gross Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$1,423,795</b>	<b>\$423,795</b>	<b>\$(1,000,000)</b>	<b>(70.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$—</b>	<b>\$1,423,795</b>	<b>\$423,795</b>	<b>\$(1,000,000)</b>	<b>(70.2)%</b>
<b>Total Financing Uses</b>	<b>\$—</b>	<b>\$1,423,795</b>	<b>\$423,795</b>	<b>\$(1,000,000)</b>	<b>(70.2)%</b>
Intergovernmental Revenues	\$102,710	\$—	\$—	\$—	—%
<b>Revenue</b>	<b>\$102,710</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
<b>Total Revenue</b>	<b>\$102,710</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>
Reserve Release	\$993,210	\$—	\$—	\$—	—%
Fund Balance	\$327,874	\$1,423,795	\$423,795	\$(1,000,000)	(70.2)%
<b>Total Use of Fund Balance</b>	<b>\$1,321,084</b>	<b>\$1,423,795</b>	<b>\$423,795</b>	<b>\$(1,000,000)</b>	<b>(70.2)%</b>
<b>Total Financing Sources</b>	<b>\$1,423,794</b>	<b>\$1,423,795</b>	<b>\$423,795</b>	<b>\$(1,000,000)</b>	<b>(70.2)%</b>
<b>Net Cost</b>	<b>\$(1,423,794)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures and adjustments made to current program needs.
- A decrease in contingencies for future program needs.

## Jail Industries

### Budget Unit Functions & Responsibilities

**Jail Industries** was designed to support and enhance research-informed education and treatment programs by increasing an incarcerated offender's employability. Comprehensive reentry programming aided by a variety of certified vocational trainings has greatly reduced recidivism and job placement rates while increasing successful reentry into the community upon release from jail. Jail Industries includes certified training in felon friendly, livable wage, and locally in-demand fields, including graphic design/printing/engraving, welding, and barista. Funding for this program comes from sales tax, interest income and service fees. This budget unit was established in Fiscal Year 2022-23.

### Goals

- Conduct relevant vocational and job skills training.
- Productively use an inmate's time in jail to its fullest potential by increasing an inmate's ability to find gainful employment.
- Continually identify local employers and industries as a pipeline to the justice-involved workforce.

### Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Program</b>					
Jail Industry	\$219,590	\$382,663	\$408,167	\$25,504	6.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$219,590</b>	<b>\$382,663</b>	<b>\$408,167</b>	<b>\$25,504</b>	<b>6.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$219,590</b>	<b>\$382,663</b>	<b>\$408,167</b>	<b>\$25,504</b>	<b>6.7%</b>
<b>Total Financing Uses</b>	<b>\$219,590</b>	<b>\$382,663</b>	<b>\$408,167</b>	<b>\$25,504</b>	<b>6.7%</b>
<b>Revenue</b>	<b>\$228,415</b>	<b>\$280,526</b>	<b>\$306,030</b>	<b>\$25,504</b>	<b>9.1%</b>
<b>Total Revenue</b>	<b>\$228,415</b>	<b>\$280,526</b>	<b>\$306,030</b>	<b>\$25,504</b>	<b>9.1%</b>
<b>Total Use of Fund Balance</b>	<b>\$93,312</b>	<b>\$102,137</b>	<b>\$102,137</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$321,727</b>	<b>\$382,663</b>	<b>\$408,167</b>	<b>\$25,504</b>	<b>6.7%</b>
<b>Net Cost</b>	<b>\$(102,137)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
<b>Appropriations by Object</b>					
Services & Supplies	\$210,879	\$269,520	\$269,520	\$—	—%
Other Charges	\$—	\$17,432	\$17,297	\$(135)	(0.8)%
Equipment	\$8,710	\$—	\$—	\$—	—%
Appropriation for Contingencies	\$—	\$95,711	\$121,350	\$25,639	26.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$219,590</b>	<b>\$382,663</b>	<b>\$408,167</b>	<b>\$25,504</b>	<b>6.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$219,590</b>	<b>\$382,663</b>	<b>\$408,167</b>	<b>\$25,504</b>	<b>6.7%</b>
<b>Total Financing Uses</b>	<b>\$219,590</b>	<b>\$382,663</b>	<b>\$408,167</b>	<b>\$25,504</b>	<b>6.7%</b>
Taxes	\$(12,260)	\$13,920	\$13,920	\$—	—%
Revenue from Use Of Money & Property	\$16,660	\$1,200	\$—	\$(1,200)	(100.0)%
Charges for Services	\$225,361	\$214,000	\$214,000	\$—	—%
Miscellaneous Revenues	\$(1,346)	\$51,406	\$78,110	\$26,704	51.9%
<b>Revenue</b>	<b>\$228,415</b>	<b>\$280,526</b>	<b>\$306,030</b>	<b>\$25,504</b>	<b>9.1%</b>
<b>Total Revenue</b>	<b>\$228,415</b>	<b>\$280,526</b>	<b>\$306,030</b>	<b>\$25,504</b>	<b>9.1%</b>
Fund Balance	\$93,312	\$102,137	\$102,137	\$—	—%
<b>Total Use of Fund Balance</b>	<b>\$93,312</b>	<b>\$102,137</b>	<b>\$102,137</b>	<b>\$—</b>	<b>—%</b>
<b>Total Financing Sources</b>	<b>\$321,727</b>	<b>\$382,663</b>	<b>\$408,167</b>	<b>\$25,504</b>	<b>6.7%</b>
<b>Net Cost</b>	<b>\$(102,137)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>—%</b>

## Summary of Changes

The change in total appropriations is due to:

- A decrease in the Countywide Cost Plan allocation.
- An increase in contingencies to fund future program needs.

The change in total revenue is due to:

- A decrease in interest income.
- An increase in miscellaneous revenues from engraving and other welding projects.

