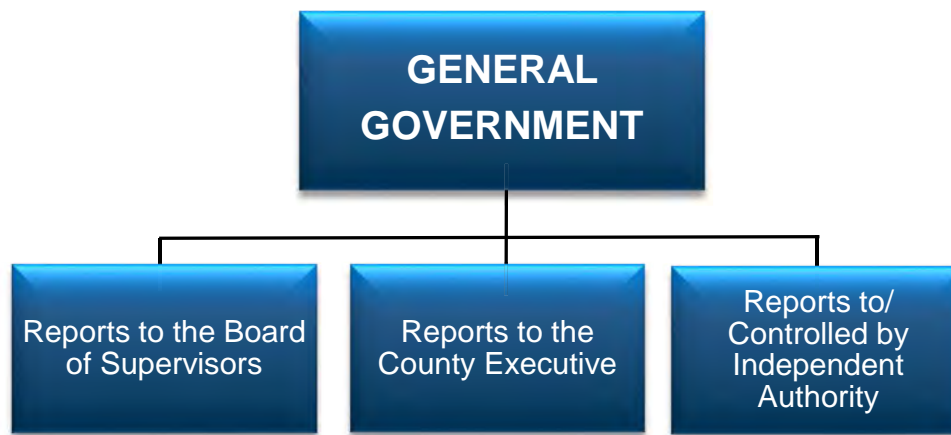


Table of Contents

Introduction	E-3
1991 Realignment	E-6
1991 Realignment	BU 7480000 E-6
2011 Realignment	E-13
2011 Realignment	BU 7440000 E-13
Appropriation For Contingencies	E-23
Appropriation For Contingency	BU 5980000 E-23
Civil Service Commission	E-24
Civil Service Commission	BU 4210000 E-24
Clerk of the Board	E-27
Clerk of the Board	BU 4010000 E-27
Community Investment Program	E-35
Community Investment Program	BU 5060000 E-35
County Counsel	E-39
County Counsel	BU 4810000 E-39
County Executive Cabinet	E-43
County Executive Cabinet	BU 5730000 E-43
Financing Districts	E-53
Antelope Public Facilities Financing Plan	BU 3070000 E-53
CSA No. 10	BU 2857000 E-59
Countywide Library Facilities	BU 1600000 E-61
Florin Road Capital Project	BU 1182880 E-63
Florin Vineyard No. 1 CFD 2016-2	BU 1470000 E-65
Florin Vineyard Comm Plan	BU 1450000 E-67
Laguna Community Facilities District	BU 3090000 E-69
Laguna Crk/Elliott Rch CFD No. 1	BU 2870000 E-71
Laguna Stonelake CFD	BU 1300000 E-75
Mather Landscape Maint CFD	BU 1320000 E-77
Mather PFFP	BU 1360000 E-79
McClellan CFD 2004-1	BU 1400000 E-81
Metro Air Park 2001 CFD 2000-1	BU 1390000 E-83
Metro Air Park Impact Fees	BU 1460000 E-85
Metro Air Park Services Tax	BU 1420000 E-87
North Vineyard Station Specific Plan	BU 1430000 E-89
North Vineyard Station CFDs	BU 1440000 E-91

Park Meadows CFD-Bond Proceeds	BU 1310000	E-95
Vineyard Public Facilities Financing Plan	BU 2840000	E-97
Financing-Transfers/Reimbursement		E-99
Financing-Transfers/Reimbursement	BU 5110000	E-99
Fixed Asset Revolving		E-101
Fixed Asset Revolving	BU 9277000	E-101
Interagency Procurement		E-103
Interagency Procurement	BU 9030000	E-103
Neighborhood Revitalization		E-105
Neighborhood Revitalization	BU 5790000	E-105
Non-Departmental Costs/General Fund		E-110
Non-Departmental Costs/General Fund	BU 5770000	E-110
Non-Departmental Revenues/General Fund		E-113
Non-Departmental Revenues/General Fund	BU 5700000	E-113
Public Facilities Financing		E-115
2004 Pension Obligation Bond-Debt Service	BU 9282000	E-115
2018 Refunding COPs-Debt Service	BU 9307001	E-117
2020 Refunding COPs-Debt Service	BU 3011000	E-119
Juvenile Courthouse Project-Debt Service	BU 9280000	E-121
Pension Obligation Bond-Debt Service	BU 9313000	E-123
Tobacco Litigation Settlement-Capital Projects	BU 9284000	E-125
Public Safety Sales Tax		E-127
Public Safety Sales Tax	BU 7460000	E-127
Teeter Plan		E-130
Teeter Plan	BU 5940000	E-130
Transient-Occupancy Tax		E-132
Transient-Occupancy Tax	BU 4060000	E-132

Agency Structure



General Government departments are those that report directly to the Board of Supervisors or to the County Executive. In addition, the Executive Officer of the Civil Service Commission reports to an independent authority, the Civil Service Commission. The following is a summary of the budget units that fall into these categories:

Reports to the Board of Supervisors – County Counsel and County Executive Cabinet.

Reports to the County Executive – Clerk of the Board, and the Office of Budget and Debt Management (BDM) within the County Executive Cabinet. BDM is responsible for the following budget units: Community Investment Program, Financing Districts, Teeter Plan, Transient Occupancy Tax, Neighborhood Revitalization, Public Facilities Financing, Non-Departmental Costs/Revenues for General Fund, Realignment and Public Safety Sales Tax, Fixed Asset Revolving, Interagency Procurement, and Financing-Transfers/Reimbursements to other funds.

Reports to/controlled by Independent Authority – Civil Service Commission.

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5980000	Appropriation For Contingency	\$8,657,810	\$8,657,810	\$8,657,810	—
001A	4210000	Civil Service Commission	\$570,114	\$570,114	\$510,114	2.0
001A	4010000	Clerk of the Board	\$5,009,554	\$4,560,492	\$2,967,439	20.0
001A	4810000	County Counsel	\$24,373,923	\$7,700,179	\$3,621,664	78.5
001A	5730000	County Executive Cabinet	\$27,243,048	\$7,123,108	\$1,370,026	52.0
001A	5110000	Financing-Transfers/Reimbursement	\$6,309,893	\$6,309,893	\$6,309,893	—
001A	5770000	Non-Departmental Costs/General Fund	\$25,639,201	\$25,639,201	\$25,445,883	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5700000	Non-Departmental Revenues/General Fund	\$—	\$—	\$(942,749,593)	—
General Fund Total			\$97,803,543	\$60,560,797	\$(893,866,764)	152.5
001F	5060000	Community Investment Program	\$—	\$—	\$—	—
001G	5790000	Neighborhood Revitalization	\$1,356,732	\$1,356,732	\$—	—
001J	7460000	Public Safety Sales Tax	\$175,204,175	\$175,204,175	\$—	—
001K	7480000	1991 Realignment	\$432,130,379	\$432,130,379	\$—	—
001M	7440000	2011 Realignment	\$424,806,160	\$424,806,160	\$—	—
015A	4060000	Transient-Occupancy Tax	\$5,359,970	\$5,359,970	\$—	—
016A	5940000	Teeter Plan	\$49,332,237	\$49,332,237	\$—	—
030A	9030000	Interagency Procurement	\$—	\$—	\$—	—
101A	3070000	Antelope Public Facilities Financing Plan	\$6,439,516	\$6,439,516	\$—	—
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	\$5,109,769	\$5,109,769	\$—	—
107A	3090000	Laguna Community Facilities District	\$277,781	\$277,781	\$—	—
108A	2840000	Vineyard Public Facilities Financing Plan	\$15,773,099	\$15,773,099	\$—	—
118A	1182880	Florin Road Capital Project	\$471,163	\$471,163	\$—	—
130A	1300000	Laguna Stonelake CFD	\$281,762	\$281,762	\$—	—
131A	1310000	Park Meadows CFD-Bond Proceeds	\$226,547	\$226,547	\$—	—
132A	1320000	Mather Landscape Maint CFD	\$301,798	\$301,798	\$—	—
136A	1360000	Mather PFFP	\$834,796	\$834,796	\$—	—
139A	1390000	Metro Air Park 2001 CFD 2000-1	\$38,081,598	\$38,081,598	\$—	—
140A	1400000	McClellan CFD 2004-1	\$1,020,121	\$1,020,121	\$—	—
142A	1420000	Metro Air Park Services Tax	\$1,408,983	\$1,408,983	\$—	—
143A	1430000	North Vineyard Station Specific Plan	\$5,254,528	\$5,254,528	\$—	—
144A	1440000	North Vineyard Station CFDs	\$6,000,460	\$6,000,460	\$—	—
145A	1450000	Florin Vineyard Comm Plan	\$8,447,809	\$8,447,809	\$—	—
146A	1460000	Metro Air Park Impact Fees	\$31,786,807	\$31,786,807	\$—	—
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	\$770,077	\$770,077	\$—	—
160A	1600000	Countywide Library Facilities	\$7,498,039	\$7,498,039	\$—	—
257C	2857000	CSA No. 10	\$632,373	\$632,373	\$—	—
277A	9277000	Fixed Asset Revolving	\$—	\$—	\$—	—
280A	9280000	Juvenile Courthouse Project-Debt Service	\$2,594,715	\$2,594,715	\$—	—
282A	9282000	2004 Pension Obligation Bond-Debt Service	\$130,260,708	\$130,260,708	\$—	—
284A	9284000	Tobacco Litigation Settlement-Capital Projects	\$—	\$—	\$—	—
301A	3011000	2020 Refunding COPs-Debt Service	\$4,001,342	\$4,001,342	\$—	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
307A	9307001	2018 Refunding COPs-Debt Service	\$10,310,762	\$10,310,762	\$—	—
313A	9313000	Pension Obligation Bond-Debt Service	\$—	\$—	\$—	—
Non-General Fund Total			\$1,365,974,206	\$1,365,974,206	\$—	—
Grand Total			\$1,463,777,749	\$1,426,535,003	\$(893,866,764)	152.5

1991 Realignment

Budget Unit Functions & Responsibilities

1991 Realignment shifted significant programs and responsibilities from the state to counties and provided counties with dedicated revenue from a half cent state sales tax and vehicle license fee (VLF) to fund these programs and responsibilities. Funding from the state sales tax and vehicle license fee is distributed to various state defined revenue sources according to state statutes. Sacramento County receives a portion of each statewide revenue source based on statutory formulas and prior year program caseloads. 1991 Realignment revenue is received in the 1991 Realignment Budget Unit, then is transferred to County Departments to fund eligible programs.

Sacramento County's 1991 Realignment funding categories are listed below.

- CalWORKs-Related
- Mental Health
- Public Health
- Social Services

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
Appropriations by Program					
CalWORKS-Related	\$175,809,328	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Mental Health	\$65,990,994	\$58,293,345	\$75,787,977	\$17,494,632	30.0%
Public Health	\$16,052,791	\$19,333,372	\$20,038,101	\$704,729	3.6%
Social Services	\$152,001,793	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Gross Expenditures/Appropriations	\$409,854,906	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Total Expenditures/Appropriations	\$409,854,906	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Provision for Reserves	\$10,260,274	\$14,258,267	\$—	\$(14,258,267)	(100.0)%
Total Financing Uses	\$420,115,180	\$425,887,028	\$432,130,379	\$6,243,351	1.5%
Revenue	\$402,400,923	\$364,983,772	\$420,546,503	\$55,562,731	15.2%
Total Revenue	\$402,400,923	\$364,983,772	\$420,546,503	\$55,562,731	15.2%
Total Use of Fund Balance	\$71,948,620	\$60,903,256	\$11,583,876	\$(49,319,380)	(81.0)%
Total Financing Sources	\$474,349,543	\$425,887,028	\$432,130,379	\$6,243,351	1.5%
Net Cost	\$(54,234,363)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Interfund Charges	\$409,854,906	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Gross Expenditures/Appropriations	\$409,854,906	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Total Expenditures/Appropriations	\$409,854,906	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Provision for Reserves	\$10,260,274	\$14,258,267	\$—	\$(14,258,267)	(100.0)%
Total Financing Uses	\$420,115,180	\$425,887,028	\$432,130,379	\$6,243,351	1.5%
Intergovernmental Revenues	\$402,400,923	\$364,983,772	\$420,546,503	\$55,562,731	15.2%
Revenue	\$402,400,923	\$364,983,772	\$420,546,503	\$55,562,731	15.2%
Total Revenue	\$402,400,923	\$364,983,772	\$420,546,503	\$55,562,731	15.2%
Reserve Release	\$16,368,048	\$6,668,894	\$11,490,290	\$4,821,396	72.3%
Fund Balance	\$55,580,572	\$54,234,362	\$93,586	\$(54,140,776)	(99.8)%
Total Use of Fund Balance	\$71,948,620	\$60,903,256	\$11,583,876	\$(49,319,380)	(81.0)%
Total Financing Sources	\$474,349,543	\$425,887,028	\$432,130,379	\$6,243,351	1.5%
Net Cost	\$(54,234,363)	\$—	\$—	\$—	—%

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.

1991 Realignment Allocations

	FY 2024-25 Adopted Budget	FY 2025-26 Recommended Budget
CalWORKs Maintenance of Effort		
Human Assistance-Aid Payments	\$69,318,226	\$75,764,711
CalWORKs Maintenance of Effort Total	\$69,318,226	\$75,764,711
Child Poverty And Family Supplemental Support		
Human Assistance-Aid Payments	\$68,419,322	\$79,954,646
Child Poverty And Family Supplemental Support Total	\$68,419,322	\$79,954,646
Family Support		
Human Assistance-Aid Payments	\$38,583,765	\$38,583,765
Family Support Total	\$38,583,765	\$38,583,765
Mental Health		
Correctional Health Services	\$6,649,002	\$16,949,002
Health Services	\$49,243,782	\$56,438,414
Child, Family, & Adult Services	\$2,400,561	\$2,400,561
Mental Health Total	\$58,293,345	\$75,787,977
Public Health		
Correctional Health Services	\$2,176,442	\$2,222,993
Health - Medical Treatment Payments	\$1,992,208	\$783,432
Health Services	\$15,164,722	\$17,031,676
Public Health Total	\$19,333,372	\$20,038,101
Social Services		
Child, Family and Adult Services	\$24,833,437	\$22,334,901
Health Services	\$1,450,511	\$1,304,573
Human Assistance-Administration	\$16,481,451	\$14,823,223
Human Assistance-Aid Payments	\$13,452,706	\$12,099,206
IHSS Provider Payments	\$99,624,040	\$89,600,690
Homeless Services and Housing	\$1,838,586	\$1,838,586
Social Services Total	\$157,680,731	\$142,001,179
1991 Realignment Total	\$411,628,761	\$432,130,379

CalWORKS-Related

Program Overview

CalWORKs-Related funding categories include the following:

- CalWORKs Maintenance of Effort funds are provided to counties based on a capped amount of \$1.12 billion statewide. These funds offset what the State would have otherwise contributed to local CalWORKs programs.
- Child Poverty and Family Supplemental Support funds are redirected Realignment funds that offset what the State would have otherwise contributed to local CalWORKs programs. This funding source was established by Assembly Bill 85 to capture and redirect savings counties would have otherwise experienced due to the implementation of federal health care reform beginning in FY 2013-14.
- Family Support funds are redirected Realignment funds that offset what the State would have otherwise contributed to local CalWORKs programs. This funding source was established by Assembly Bill 85 to capture and redirect savings counties would have otherwise experienced due to the implementation of federal health care reform beginning in FY 2013-14.

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
Appropriations by Object					
Interfund Charges	\$175,809,328	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Gross Expenditures/Appropriations	\$175,809,328	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Total Expenditures/Appropriations	\$175,809,328	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Total Financing Uses	\$175,809,328	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Intergovernmental Revenues	\$173,453,834	\$142,897,079	\$194,303,122	\$51,406,043	36.0%
Revenue	\$173,453,834	\$142,897,079	\$194,303,122	\$51,406,043	36.0%
Total Revenue	\$173,453,834	\$142,897,079	\$194,303,122	\$51,406,043	36.0%
Fund Balance	\$35,779,728	\$33,424,234	\$—	\$(33,424,234)	(100.0)%
Total Use of Fund Balance	\$35,779,728	\$33,424,234	\$—	\$(33,424,234)	(100.0)%
Total Financing Sources	\$209,233,562	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Net Cost	\$(33,424,234)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations and revenues is due to a higher anticipated allocation from the State, which offsets the State share of CalWORKs costs.

Mental Health

Program Overview

Mental Health is a 1991 Realignment funding category, which receives funding from both 1991 Realignment and 2011 Realignment. Mental Health Realignment can be used for programs and services such as Institute for Mental Disease (IMD) designated psychiatric inpatient hospitalization services and residential locked facilities for services for adults, Lanterman Petris Short Act responsibilities for involuntary evaluation and treatment, State hospital treatment for individuals committed by courts under civil code, and community mental health services for individuals with serious mental illness.

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
Appropriations by Object					
Interfund Charges	\$65,990,994	\$58,293,345	\$75,787,977	\$17,494,632	30.0%
Gross Expenditures/Appropriations	\$65,990,994	\$58,293,345	\$75,787,977	\$17,494,632	30.0%
Total Expenditures/Appropriations	\$65,990,994	\$58,293,345	\$75,787,977	\$17,494,632	30.0%
Provision for Reserves	\$6,902,886	\$12,768,375	\$—	\$(12,768,375)	(100.0)%
Total Financing Uses	\$72,893,880	\$71,061,720	\$75,787,977	\$4,726,257	6.7%
Intergovernmental Revenues	\$70,095,946	\$66,578,871	\$71,523,480	\$4,944,609	7.4%
Revenue	\$70,095,946	\$66,578,871	\$71,523,480	\$4,944,609	7.4%
Total Revenue	\$70,095,946	\$66,578,871	\$71,523,480	\$4,944,609	7.4%
Reserve Release	\$377,897	\$—	\$4,264,497	\$4,264,497	—%
Fund Balance	\$6,902,886	\$4,482,849	\$—	\$(4,482,849)	(100.0)%
Total Use of Fund Balance	\$7,280,783	\$4,482,849	\$4,264,497	\$(218,352)	(4.9)%
Total Financing Sources	\$77,376,729	\$71,061,720	\$75,787,977	\$4,726,257	6.7%
Net Cost	\$(4,482,849)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in funding transfers to the Department of Health Services, including fund balance, to fund the eligible mental health expenditures.

The change in total revenue is due to an anticipated increase in statewide base funding for 1991 Realignment VLF revenues as a result of projected prior year revenue growth resulting from higher economic activity.

Reserve changes from the prior year Adopted Budget are detailed below:

- Mental Health Reserve has decreased by a total of \$8,945,110 due to a \$4,680,613 Board-approved midyear reserve release and a \$4,264,497 reserve release being recommended with the budget.

Public Health

Program Overview

Public Health is a 1991 Realignment funding category which can be used for programs and services such as Communicable Disease Control, Chronic Disease Prevention, Immunizations, Maternal Child Adolescent Health, Public Health Nursing, Public Health Labs, Health Education, Foster Care, and County Indigent Health 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
Appropriations by Object					
Interfund Charges	\$16,052,791	\$19,333,372	\$20,038,101	\$704,729	3.6%
Gross Expenditures/Appropriations	\$16,052,791	\$19,333,372	\$20,038,101	\$704,729	3.6%
Total Expenditures/Appropriations	\$16,052,791	\$19,333,372	\$20,038,101	\$704,729	3.6%
Provision for Reserves	\$247,124	\$1,489,892	\$—	\$(1,489,892)	(100.0)%
Total Financing Uses	\$16,299,915	\$20,823,264	\$20,038,101	\$(785,163)	(3.8)%
Intergovernmental Revenues	\$18,201,375	\$17,888,668	\$18,301,085	\$412,417	2.3%
Revenue	\$18,201,375	\$17,888,668	\$18,301,085	\$412,417	2.3%
Total Revenue	\$18,201,375	\$17,888,668	\$18,301,085	\$412,417	2.3%
Reserve Release	\$786,012	\$—	\$1,737,016	\$1,737,016	—%
Fund Balance	\$247,124	\$2,934,596	\$—	\$(2,934,596)	(100.0)%
Total Use of Fund Balance	\$1,033,136	\$2,934,596	\$1,737,016	\$(1,197,580)	(40.8)%
Total Financing Sources	\$19,234,511	\$20,823,264	\$20,038,101	\$(785,163)	(3.8)%
Net Cost	\$(2,934,596)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in funding transfers to the Department of Health Services, including fund balance, to fund the eligible public health expenditures.

The change in total revenue is due to an anticipated increase in statewide base funding for 1991 Realignment VLF revenues as a result of projected prior year revenue growth resulting from higher economic activity.

Reserve changes from the prior year Adopted Budget are detailed below:

- Public Health Reserve has decreased \$1,737,016. There is no longer a reserve associated with this funding category.

Social Services

Program Overview

Social Services is a 1991 Realignment funding category which can be used for programs and services such as CalWORKs Assistance and Employment Services, In-Home Supportive Services, Foster Care Assistance, Child Protective Services, Adult Protective Services, Adoptions Assistance, California Children's Services, and County Administration.

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
Appropriations by Object					
Interfund Charges	\$152,001,793	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Gross Expenditures/Appropriations	\$152,001,793	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Total Expenditures/Appropriations	\$152,001,793	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Provision for Reserves	\$3,110,264	\$—	\$—	\$—	—%
Total Financing Uses	\$155,112,057	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Intergovernmental Revenues	\$140,649,767	\$137,619,154	\$136,418,816	\$(1,200,338)	(0.9)%
Revenue	\$140,649,767	\$137,619,154	\$136,418,816	\$(1,200,338)	(0.9)%
Total Revenue	\$140,649,767	\$137,619,154	\$136,418,816	\$(1,200,338)	(0.9)%
Reserve Release	\$15,204,139	\$6,668,894	\$5,488,777	\$(1,180,117)	(17.7)%
Fund Balance	\$12,650,834	\$13,392,683	\$93,586	\$(13,299,097)	(99.3)%
Total Use of Fund Balance	\$27,854,973	\$20,061,577	\$5,582,363	\$(14,479,214)	(72.2)%
Total Financing Sources	\$168,504,740	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Net Cost	\$(13,392,683)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a decrease in funding available to transfer to departments as a result of a lower remaining Social Services reserve balance, which is being released and transferred to departments in totality, in addition to the lower anticipated Social Services revenues from the State.

The change in total revenue is due to an anticipated decrease in the level of base sales tax statewide funding available from the State.

Reserve changes from the prior year Adopted Budget are detailed below:

- Social Services Reserve has decreased by a total of \$7,889,454 due to a \$2,400,677 Board-approved midyear reserve release and a \$5,488,777 reserve release being recommended with the budget. There is no longer a reserve associated with this funding category.

2011 Realignment

Budget Unit Functions & Responsibilities

2011 Realignment shifted significant programs and responsibilities from the state to counties and provided counties with dedicated revenue from the state sales tax and vehicle license fee (VLF) to fund these programs and responsibilities. Funding from the state sales tax and vehicle license fee is distributed to various state-defined revenue sources according to state statutes. Sacramento County receives a portion of each statewide revenue source based on statutory formulas. 2011 Realignment revenue is received in the 2011 Realignment Budget Unit, then is transferred to County Departments to fund eligible programs.

Sacramento County's 2011 Realignment revenue sources, as well as State Community Corrections Planning funds, are grouped into the programs listed below:

- Behavioral Health
- Community Corrections (AB 109)
- Community Corrections Planning
- Local Innovation
- Other Law Enforcement/Public Safety
- Protective Services

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
Appropriations by Program					
Behavioral Health	\$126,412,398	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Community Corrections (AB 109)	\$71,185,556	\$76,552,744	\$78,069,110	\$1,516,366	2.0%
Community Corrections Planning	\$192,230	\$201,318	\$246,407	\$45,089	22.4%
Local Innovation	\$30,104	\$1,330,000	\$—	\$(1,330,000)	(100.0)%
Other Law Enforcement/Public Safety	\$72,546,672	\$77,744,709	\$79,987,050	\$2,242,341	2.9%
Protective Services	\$161,719,006	\$159,228,034	\$157,507,312	\$(1,720,722)	(1.1)%
Gross Expenditures/Appropriations	\$432,085,966	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Total Expenditures/Appropriations	\$432,085,966	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Provision for Reserves	\$32,094,266	\$5,345,549	\$3,696,185	\$(1,649,364)	(30.9)%
Total Financing Uses	\$464,180,232	\$446,893,267	\$428,502,345	\$(18,390,922)	(4.1)%
Revenue	\$425,713,179	\$414,535,297	\$417,155,156	\$2,619,859	0.6%
Total Revenue	\$425,713,179	\$414,535,297	\$417,155,156	\$2,619,859	0.6%
Total Use of Fund Balance	\$50,192,523	\$32,357,970	\$11,347,189	\$(21,010,781)	(64.9)%
Total Financing Sources	\$475,905,702	\$446,893,267	\$428,502,345	\$(18,390,922)	(4.1)%
Net Cost	\$(11,725,470)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Interfund Charges	\$432,085,966	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Gross Expenditures/Appropriations	\$432,085,966	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Total Expenditures/Appropriations	\$432,085,966	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Provision for Reserves	\$32,094,266	\$5,345,549	\$3,696,185	\$(1,649,364)	(30.9)%
Total Financing Uses	\$464,180,232	\$446,893,267	\$428,502,345	\$(18,390,922)	(4.1)%
Intergovernmental Revenues	\$425,713,179	\$414,535,297	\$417,155,156	\$2,619,859	0.6%
Revenue	\$425,713,179	\$414,535,297	\$417,155,156	\$2,619,859	0.6%
Total Revenue	\$425,713,179	\$414,535,297	\$417,155,156	\$2,619,859	0.6%
Reserve Release	\$11,403,913	\$20,632,502	\$8,376,451	\$(12,256,051)	(59.4)%
Fund Balance	\$38,788,610	\$11,725,468	\$2,970,738	\$(8,754,730)	(74.7)%
Total Use of Fund Balance	\$50,192,523	\$32,357,970	\$11,347,189	\$(21,010,781)	(64.9)%
Total Financing Sources	\$475,905,702	\$446,893,267	\$428,502,345	\$(18,390,922)	(4.1)%
Net Cost	\$(11,725,470)	\$—	\$—	\$—	—%

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.

2011 Realignment Allocations

	FY 2024-25 Adopted Budget	FY 2025-26 Recommended Budget
Booking and Processing Services		
Correctional Health Services	\$134,829	\$134,829
Sheriff	\$2,112,323	\$2,112,322
Booking and Processing Services Total	\$2,247,152	\$2,247,151
CA Office of Emergency Services		
Sheriff	\$4,668,594	\$4,668,549
CA Office of Emergency Services Total	\$4,668,594	\$4,668,549
Citizens Option for Public Safety		
District Attorney	\$879,215	\$897,650
Sheriff	\$2,710,296	\$2,765,390
Citizens Option for Public Safety Total	\$3,589,511	\$3,663,040
District Attorney and Public Defender		
District Attorney	\$1,603,803	\$1,651,917
Public Defender	\$1,603,803	\$1,651,917
District Attorney and Public Defender Total	\$3,207,606	\$3,303,834
Juvenile Probation Activities		
Probation	\$6,122,328	\$6,540,224
Juvenile Probation Activities Total	\$6,122,328	\$6,540,224
Juvenile Justice Program		
Probation	\$8,209,774	\$7,811,815
Juvenile Justice Program Total	\$8,209,774	\$7,811,815
Youthful Offender Block Grant		
Probation	\$13,847,885	\$17,220,034
Youth Offender Block Grant Total	\$13,847,885	\$17,220,034
Juvenile Re-entry Grant		
Probation	\$2,052,754	\$1,197,696
Juvenile Re-entry Grant Total	\$2,052,754	\$1,197,696
Trial Court Security		
Sheriff	\$33,799,105	\$33,334,707
Trial Court Security Total	\$33,799,105	\$33,334,707
Other Law Enforcement/Public Safety Total	\$77,744,709	\$79,987,050
Community Corrections (AB 109)		
Correctional Health Services	\$12,170,000	\$12,535,100
District Attorney	\$3,004,619	\$3,251,974
Probation	\$34,124,431	\$35,148,164
Public Defender	\$1,733,944	\$1,614,122
Sheriff	\$25,519,750	\$25,519,750
Community Corrections (AB 109) Total	\$76,552,744	\$78,069,110
Local Innovation Fund		
Probation	\$1,330,000	\$0
Local Innovation Fund Total	\$1,330,000	\$0
Behavioral Health		
Health Services	\$126,490,913	\$108,996,281
Behavioral Health Total	\$126,490,913	\$108,996,281
Protective Services		
Child, Family and Adult Services	\$77,786,834	\$77,094,372
Health Services	\$220,000	\$220,000
Human Assistance-Administration	\$2,185,916	\$1,861,231
Human Assistance-Aid Payments	\$78,759,761	\$78,058,639
Probation	\$275,523	\$273,070
Protective Services Total	\$159,228,034	\$157,507,312
2011 Realignment Total	\$441,346,400	\$424,559,753
Community Corrections Planning		
CCP	\$201,318	\$246,407
Community Corrections Planning Total	\$201,318	\$246,407
2011 Realignment and Community Corrections Planning Total	\$441,547,718	\$424,806,160

Behavioral Health

Program Overview

Behavioral Health is a 2011 Realignment funding category which can be used for programs such as Drug Court, Drug Medi-Cal, Non-drug Medi-Cal, Early and Periodic Screening, Diagnosis and Treatment, and Mental Health Managed Care.

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
Appropriations by Object					
Interfund Charges	\$126,412,398	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Gross Expenditures/Appropriations	\$126,412,398	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Total Expenditures/Appropriations	\$126,412,398	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Provision for Reserves	\$16,588,792	\$—	\$—	\$—	—%
Total Financing Uses	\$143,001,190	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Intergovernmental Revenues	\$112,641,622	\$108,996,283	\$108,996,281	\$(2)	—%
Revenue	\$112,641,622	\$108,996,283	\$108,996,281	\$(2)	—%
Total Revenue	\$112,641,622	\$108,996,283	\$108,996,281	\$(2)	—%
Reserve Release	\$7,828,000	\$17,494,630	\$—	\$(17,494,630)	(100.0)%
Fund Balance	\$22,531,568	\$—	\$—	\$—	—%
Total Use of Fund Balance	\$30,359,568	\$17,494,630	\$—	\$(17,494,630)	(100.0)%
Total Financing Sources	\$143,001,190	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Net Cost	\$(0)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an decrease in the funding available to transfer to Departments to fund eligible expenditures. In the previous Fiscal Years (FYs), eligible expenditures were partially funded by fund balance, which has been exhausted as of FY 2024-25.

The change in total revenue is due to slight rounding in the estimated Sacramento County allocation factor.

Reserve changes from the prior year Adopted Budget are detailed below:

- There is no longer a reserve associated with this funding category.

Community Corrections (AB 109)

Program Overview

Community Corrections (AB 109) is a 2011 Realignment funding category used for costs associated with the realignment of certain low level offenders and parolees from state prisons and institutional facilities to local jurisdictions. Community Corrections (AB 109) funds are allocated in alignment with the Community Corrections Partnership Realignment Plan for a wide range of treatment and offender support programs integrated into areas of supervision, custody, and judicial processing of AB 109 offenders realigned from the State to Sacramento County's Criminal Justice System.

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
Appropriations by Object					
Interfund Charges	\$71,185,556	\$76,552,744	\$78,069,110	\$1,516,366	2.0%
Gross Expenditures/Appropriations	\$71,185,556	\$76,552,744	\$78,069,110	\$1,516,366	2.0%
Total Expenditures/Appropriations	\$71,185,556	\$76,552,744	\$78,069,110	\$1,516,366	2.0%
Provision for Reserves	\$13,525,503	\$1,738,925	\$—	\$(1,738,925)	(100.0)%
Total Financing Uses	\$84,711,059	\$78,291,669	\$78,069,110	\$(222,559)	(0.3)%
Intergovernmental Revenues	\$76,143,390	\$73,745,410	\$73,550,537	\$(194,873)	(0.3)%
Revenue	\$76,143,390	\$73,745,410	\$73,550,537	\$(194,873)	(0.3)%
Total Revenue	\$76,143,390	\$73,745,410	\$73,550,537	\$(194,873)	(0.3)%
Reserve Release	\$—	\$—	\$4,518,573	\$4,518,573	—%
Fund Balance	\$13,113,928	\$4,546,259	\$—	\$(4,546,259)	(100.0)%
Total Use of Fund Balance	\$13,113,928	\$4,546,259	\$4,518,573	\$(27,686)	(0.6)%
Total Financing Sources	\$89,257,318	\$78,291,669	\$78,069,110	\$(222,559)	(0.3)%
Net Cost	\$(4,546,259)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an estimated increase in AB109 Community Corrections eligible Department program expenditures, which are partially funded by fund balance.

The change in total revenue is due to an anticipated decrease in the statewide sales tax funding.

Reserve changes from the prior year Adopted Budget are detailed below:

- Community Correction (AB 109) Reserve has decreased by a total of \$4,705,967 due to a \$187,394 Board-approved midyear reserve release and a \$4,518,573 reserve release being recommended with the budget.

Community Corrections Planning

Program Overview

The State previously provided an annual amount of \$200,000 to large counties to fund **Community Corrections Planning** activities; however, beginning in FY 2024-25, the State discontinued this annual allocation to counties. Sacramento County anticipates spending down the reserved fund balance until it is depleted.

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
Appropriations by Object					
Interfund Charges	\$192,230	\$201,318	\$246,407	\$45,089	22.4%
Gross Expenditures/Appropriations	\$192,230	\$201,318	\$246,407	\$45,089	22.4%
Total Expenditures/Appropriations	\$192,230	\$201,318	\$246,407	\$45,089	22.4%
Provision for Reserves	\$2,930	\$—	\$—	\$—	—%
Total Financing Uses	\$195,160	\$201,318	\$246,407	\$45,089	22.4%
Intergovernmental Revenues	\$200,000	\$—	\$—	\$—	—%
Revenue	\$200,000	\$—	\$—	\$—	—%
Total Revenue	\$200,000	\$—	\$—	\$—	—%
Reserve Release	\$—	\$194,311	\$246,407	\$52,096	26.8%
Fund Balance	\$2,167	\$7,007	\$—	\$(7,007)	(100.0)%
Total Use of Fund Balance	\$2,167	\$201,318	\$246,407	\$45,089	22.4%
Total Financing Sources	\$202,167	\$201,318	\$246,407	\$45,089	22.4%
Net Cost	\$(7,007)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an estimated increase in eligible Community Corrections Planning program expenditures, funded by fund balance.

Reserve changes from the prior year Adopted Budget are detailed below:

- Community Correction Planning Reserve has decreased \$246,407.

Local Innovation

Program Overview

Local Innovation is a 2011 Realignment funding category. Per State statute, Local Innovation is funded through a 10% share of Community Corrections (AB 109), District Attorney and Public Defender, Youthful Offender Block Grant, Juvenile Re-entry Grant, and Trial Court Security growth payments, and is intended to be used for innovative programs at the local level. Local Innovation funding can be used for any activities eligible to be funded by Community Corrections (AB 109), District Attorney and Public Defender, Youthful Offender Block Grant, Juvenile Re-entry Grant, and Trial Court Security funding.

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
Appropriations by Object					
Interfund Charges	\$30,104	\$1,330,000	\$—	\$(1,330,000)	(100.0)%
Gross Expenditures/Appropriations	\$30,104	\$1,330,000	\$—	\$(1,330,000)	(100.0)%
Total Expenditures/Appropriations	\$30,104	\$1,330,000	\$—	\$(1,330,000)	(100.0)%
Provision for Reserves	\$352,840	\$132,687	\$1,330,000	\$1,197,313	902.4%
Total Financing Uses	\$382,944	\$1,462,687	\$1,330,000	\$(132,687)	(9.1)%
Intergovernmental Revenues	\$387,135	\$—	\$—	\$—	—%
Revenue	\$387,135	\$—	\$—	\$—	—%
Total Revenue	\$387,135	\$—	\$—	\$—	—%
Fund Balance	\$1,458,496	\$1,462,687	\$1,330,000	\$(132,687)	(9.1)%
Total Use of Fund Balance	\$1,458,496	\$1,462,687	\$1,330,000	\$(132,687)	(9.1)%
Total Financing Sources	\$1,845,631	\$1,462,687	\$1,330,000	\$(132,687)	(9.1)%
Net Cost	\$(1,462,687)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to the end of the Group Gun Violence Reduction and Prevention Pilot Program.

Reserve changes from the prior year Adopted Budget are detailed below:

- Local Innovation Reserve has increased \$1,330,000.

Other Law Enforcement/Public Safety

Program Overview

Other Law Enforcement/Public Safety contains multiple 2011 Realignment funding categories, including: District Attorney and Public Defender, Juvenile Re-entry Grant, Youthful Offender Block Grant, Trial Court Security, Booking and Processing Fees, California Office of Emergency Services, Citizens Option for Public Safety, Juvenile Justice Crime Prevention, and Juvenile Probation Activities.

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
Appropriations by Object					
Interfund Charges	\$72,546,672	\$77,744,709	\$79,987,050	\$2,242,341	2.9%
Gross Expenditures/Appropriations	\$72,546,672	\$77,744,709	\$79,987,050	\$2,242,341	2.9%
Total Expenditures/Appropriations	\$72,546,672	\$77,744,709	\$79,987,050	\$2,242,341	2.9%
Provision for Reserves	\$1,624,201	\$3,439,404	\$2,366,185	\$(1,073,219)	(31.2)%
Total Financing Uses	\$74,170,873	\$81,184,113	\$82,353,235	\$1,169,122	1.4%
Intergovernmental Revenues	\$74,528,226	\$74,085,918	\$77,101,026	\$3,015,108	4.1%
Revenue	\$74,528,226	\$74,085,918	\$77,101,026	\$3,015,108	4.1%
Total Revenue	\$74,528,226	\$74,085,918	\$77,101,026	\$3,015,108	4.1%
Reserve Release	\$2,173,082	\$2,943,561	\$3,611,471	\$667,910	22.7%
Fund Balance	\$1,624,201	\$4,154,634	\$1,640,738	\$(2,513,896)	(60.5)%
Total Use of Fund Balance	\$3,797,283	\$7,098,195	\$5,252,209	\$(1,845,986)	(26.0)%
Total Financing Sources	\$78,325,509	\$81,184,113	\$82,353,235	\$1,169,122	1.4%
Net Cost	\$(4,154,636)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher Youthful Offender Block Grant allocation, partially funded by use of one-time fund balance, to fund eligible program expenditures.
- An anticipated increase in revenues available for funding the Citizens Option for Public Safety and Juvenile Probation Activities eligible program expenditures.
- Higher estimated District Attorney and Public Defender eligible program expenditures.
- Lower Juvenile Justice and Juvenile Re-entry Grant allocations as a result of lower anticipated eligible expenditures from Probation.
- Lower Trial Court Security funding available. In the prior fiscal year, fund balance was utilized to supplement the annual funding available to fund eligible program expenditures.

The change in total revenue is due to:

- Anticipated increases in the statewide Citizens Option for Public Safety, Juvenile Justice Program, and Juvenile Probation Activities VLF funding as a result of higher prior year revenue growth and changes in the Sacramento County allocation factors.
- Anticipated increases in the Youthful Offender Block Grant and Juvenile Re-entry Grant revenues resulting from increases in the projected allocation factors.
- An increase in the Trial Court Security revenues as a result of higher statewide revenue projections.
- A decrease in the District Attorney and Public Defender revenues due to lower anticipated statewide sales tax revenue.

Reserve changes from the prior year Adopted Budget are detailed below:

- Juvenile Justice Crime Prevention Reserve has increased \$1,507,256.
- District Attorney and Public Defender Reserve has decreased by a total of \$359,961 due to a \$7,579 Board-approved midyear reserve release and a \$352,382 reserve release being recommended with the budget.
- Youthful Offender Block Grant Reserve has decreased \$3,259,089.
- Juvenile Reentry Grant Reserve has increased \$858,929.

Protective Services

Program Overview

Protective Services is a 2011 Realignment funding category which can be used to cover the County share of cost in programs such as Adoptions, Adult Protective Services, Child Abuse Prevention, Intervention and Treatment, Child Welfare Services, and Foster Care.

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
Appropriations by Object					
Interfund Charges	\$161,719,006	\$159,228,034	\$157,507,312	\$(1,720,722)	(1.1)%
Gross Expenditures/Appropriations	\$161,719,006	\$159,228,034	\$157,507,312	\$(1,720,722)	(1.1)%
Total Expenditures/Appropriations	\$161,719,006	\$159,228,034	\$157,507,312	\$(1,720,722)	(1.1)%
Provision for Reserves	\$—	\$34,533	\$—	\$(34,533)	(100.0)%
Total Financing Uses	\$161,719,006	\$159,262,567	\$157,507,312	\$(1,755,255)	(1.1)%
Intergovernmental Revenues	\$161,812,806	\$157,707,686	\$157,507,312	\$(200,374)	(0.1)%
Revenue	\$161,812,806	\$157,707,686	\$157,507,312	\$(200,374)	(0.1)%
Total Revenue	\$161,812,806	\$157,707,686	\$157,507,312	\$(200,374)	(0.1)%
Reserve Release	\$1,402,831	\$—	\$—	\$—	—%
Fund Balance	\$58,250	\$1,554,881	\$—	\$(1,554,881)	(100.0)%
Total Use of Fund Balance	\$1,461,081	\$1,554,881	\$—	\$(1,554,881)	(100.0)%
Total Financing Sources	\$163,273,887	\$159,262,567	\$157,507,312	\$(1,755,255)	(1.1)%
Net Cost	\$(1,554,881)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a decrease in fund balance available to transfer to Departments to fund the Realignment eligible programs.

The change in total revenue is due to an anticipated decrease in the prior year statewide sales tax revenue base as a result of changes in the economic conditions.

Reserve changes from the prior year Adopted Budget are detailed below:

- Protective Services Reserve has decreased by a total of \$92,783 due to a Board-approved midyear reserve release. There is no longer a reserve associated with this funding category.

Appropriation For Contingency

Budget Unit Functions & Responsibilities

The **Appropriation for Contingency** Fund provides for expenditure requirements that may be incurred during the year for which no specific appropriation has been made.

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
Appropriations by Program					
General Fund Contingencies	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%
Gross Expenditures/Appropriations	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%
Total Expenditures/Appropriations	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%
Net Cost	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%

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
Appropriations by Object					
Appropriation for Contingencies	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%
Gross Expenditures/Appropriations	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%
Total Expenditures/Appropriations	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%
Net Cost	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%

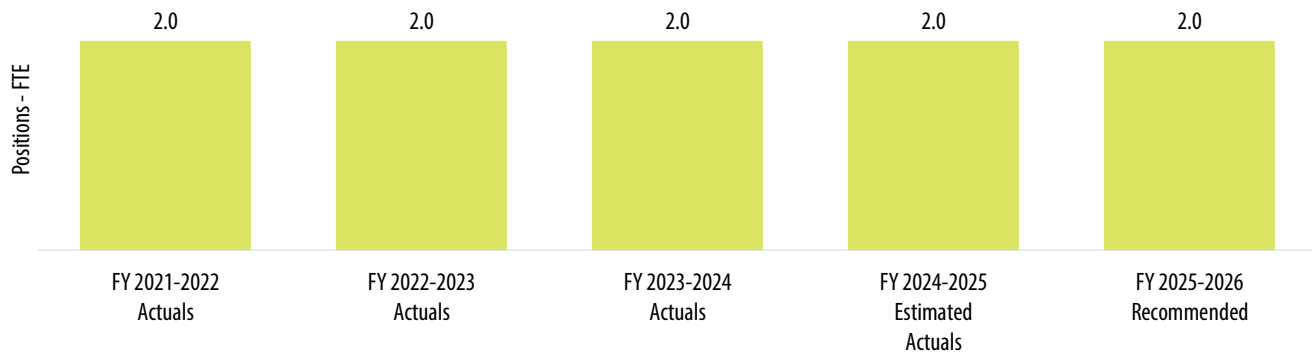
Summary of Changes

This budget shows an available amount of \$8,657,810 in contingency to provide for uncertain costs that may be incurred for which no specific appropriations have been made in the departmental budgets.

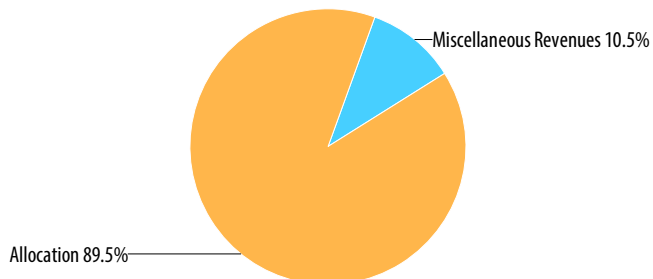
Civil Service Commission
Department Structure
Alice Dowdin Calvillo, Executive Officer



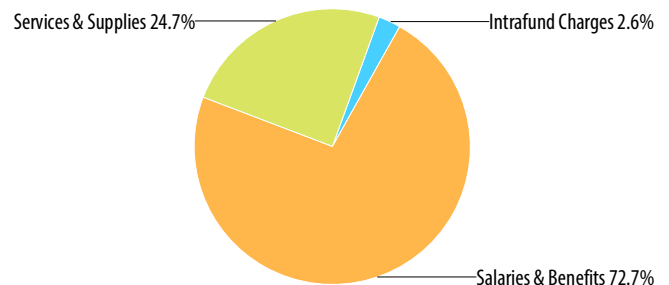
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Civil Service Commission** (Commission) provides policy direction and oversight for the merit selection, promotion, retention, classification, and discipline of civil service employees employed by the County. The Commission approves all changes to the County's Classification Plan, including adding, revising, or abolishing job classifications; granting statuses of employment; and approving provisional appointment extensions. The Commission also investigates, hears and makes final determinations on appeals including, but not limited to, classification, position allocations, releases from probation, disciplinary actions against non-represented civil servants, civil service examinations, eligible list removals, psychological disqualifications (for peace officers), medical disqualifications, and failed drug test appeals.

Goals

- The Commission aims to establish and implement sound and fair policy and rules governing the selection, retention and promotion of employees for, and the classification of, civil service positions; fairly and swiftly adjudicate appeals filed with the Commission on actions taken by the County involving classification and position allocation; civil service examinations; pre-employment requirements; releases from probation; disciplinary actions; and approve beneficial changes to the County's Classification Plan.

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
Appropriations by Program					
Civil Service Commission	\$442,739	\$549,983	\$570,114	\$20,131	3.7%
Gross Expenditures/Appropriations	\$442,739	\$549,983	\$570,114	\$20,131	3.7%
Total Expenditures/Appropriations	\$442,739	\$549,983	\$570,114	\$20,131	3.7%
Revenue	\$9,255	\$60,000	\$60,000	\$—	—%
Total Revenue	\$9,255	\$60,000	\$60,000	\$—	—%
Net Cost	\$433,484	\$489,983	\$510,114	\$20,131	4.1%
Positions	2.0	2.0	2.0	—	—%

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
Appropriations by Object					
Salaries & Benefits	\$363,441	\$397,600	\$414,405	\$16,805	4.2%
Services & Supplies	\$65,317	\$137,479	\$140,849	\$3,370	2.5%
Intrafund Charges	\$13,981	\$14,904	\$14,860	\$(44)	(0.3)%
Gross Expenditures/Appropriations	\$442,739	\$549,983	\$570,114	\$20,131	3.7%
Total Expenditures/Appropriations	\$442,739	\$549,983	\$570,114	\$20,131	3.7%
Miscellaneous Revenues	\$9,255	\$60,000	\$60,000	\$—	—%
Revenue	\$9,255	\$60,000	\$60,000	\$—	—%
Total Revenue	\$9,255	\$60,000	\$60,000	\$—	—%
Net Cost	\$433,484	\$489,983	\$510,114	\$20,131	4.1%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

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

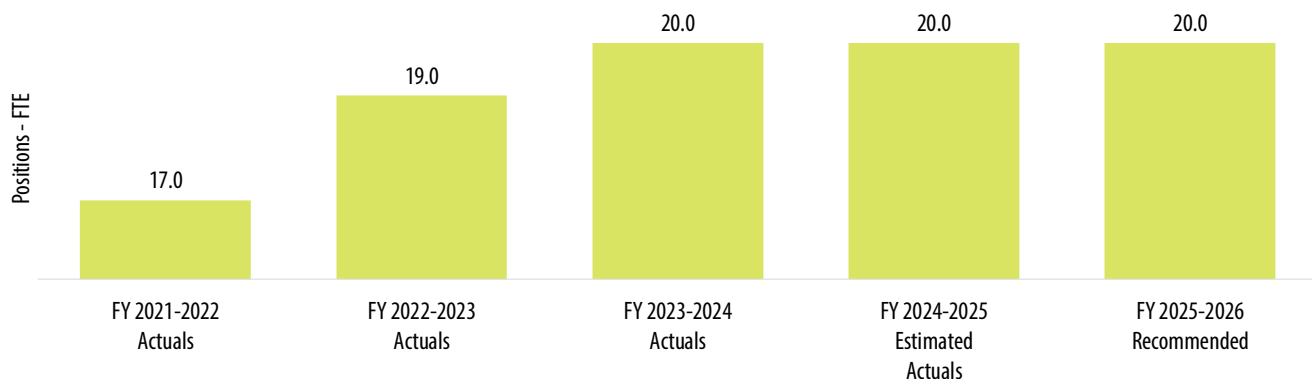
The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs.

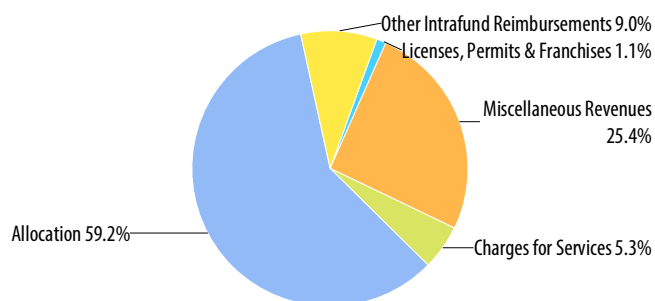
Clerk of the Board
Department Structure
Florence Evans, Clerk of the Board



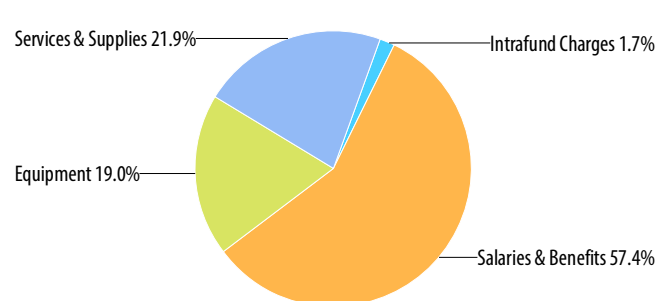
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Clerk of the Board** (COB) maintains the official records of the Assessment Appeals Board, Board of Supervisors, Planning Commission, Sacramento Area Sewer District (SacSewer), and other government hearing bodies' legislative actions. The COB receives, certifies, and preserves all documents as specified by the Sacramento County Charter and state and local statutes; provides administrative support services to the Board of Supervisors; schedules and reserves use of County Board chambers and hearing rooms; accepts claims, appeals, Statements of Economic Interests, Ethics certificates, and County Boards and Commissions applications; and researches and responds to various public records requests. COB Programs include:

- Assessment Appeals
- Clerk of the Board
- Planning Commission

Goals

- Implement new technology and software tools (digitize official records, new Boards and Commissions database, and integrate electronic signatures).

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
Appropriations by Program					
Assessment Appeals	\$148,689	\$152,193	\$158,693	\$6,500	4.3%
Clerk of the Board	\$3,818,197	\$4,779,053	\$4,708,400	\$(70,653)	(1.5)%
Planning Commission	\$143,300	\$151,901	\$142,461	\$(9,440)	(6.2)%
Gross Expenditures/Appropriations	\$4,110,185	\$5,083,147	\$5,009,554	\$(73,593)	(1.4)%
Total Intrafund Reimbursements	\$(410,192)	\$(410,188)	\$(449,062)	\$(38,874)	9.5%
Total Expenditures/Appropriations	\$3,699,993	\$4,672,959	\$4,560,492	\$(112,467)	(2.4)%
Revenue	\$560,925	\$1,724,849	\$1,593,053	\$(131,796)	(7.6)%
Total Interfund Reimbursements	\$1,796	\$—	\$—	\$—	—%
Total Revenue	\$562,722	\$1,724,849	\$1,593,053	\$(131,796)	(7.6)%
Net Cost	\$3,137,272	\$2,948,110	\$2,967,439	\$19,329	0.7%
Positions	20.0	20.0	20.0	—	—%

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
Appropriations by Object					
Salaries & Benefits	\$2,699,641	\$2,708,822	\$2,875,467	\$166,645	6.2%
Services & Supplies	\$1,222,107	\$1,032,377	\$1,095,324	\$62,947	6.1%
Equipment	\$74,768	\$1,226,988	\$952,725	\$(274,263)	(22.4)%
Intrafund Charges	\$113,669	\$114,960	\$86,038	\$(28,922)	(25.2)%
Gross Expenditures/Appropriations	\$4,110,185	\$5,083,147	\$5,009,554	\$(73,593)	(1.4)%
Other Intrafund Reimbursements	\$(410,192)	\$(410,188)	\$(449,062)	\$(38,874)	9.5%
Total Intrafund Reimbursements	\$(410,192)	\$(410,188)	\$(449,062)	\$(38,874)	9.5%
Total Expenditures/Appropriations	\$3,699,993	\$4,672,959	\$4,560,492	\$(112,467)	(2.4)%
Licenses, Permits & Franchises	\$42,638	\$56,000	\$56,000	\$—	—%
Charges for Services	\$165,547	\$162,993	\$264,699	\$101,706	62.4%
Miscellaneous Revenues	\$352,740	\$1,505,856	\$1,272,354	\$(233,502)	(15.5)%
Revenue	\$560,925	\$1,724,849	\$1,593,053	\$(131,796)	(7.6)%
Other Interfund Reimbursements	\$1,796	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$1,796	\$—	\$—	\$—	—%
Total Revenue	\$562,722	\$1,724,849	\$1,593,053	\$(131,796)	(7.6)%
Net Cost	\$3,137,272	\$2,948,110	\$2,967,439	\$19,329	0.7%
Positions	20.0	20.0	20.0	—	—%

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.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Clerk of the Board	29,930	—	—	29,930	—

Assessment Appeals

Program Overview

Assessment Appeals accepts assessment appeal applications from property owners in disagreement with the value established by the County Assessor; schedules appeal hearings before the Assessment Appeals Board; produces meeting agendas, action summaries and material; issues hearing notices; finalizes findings of fact; and provides administrative support services to the Assessment Appeals Board.

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
Appropriations by Object					
Salaries & Benefits	\$146,783	\$146,543	\$152,043	\$5,500	3.8%
Services & Supplies	\$1,906	\$5,650	\$6,650	\$1,000	17.7%
Gross Expenditures/Appropriations	\$148,689	\$152,193	\$158,693	\$6,500	4.3%
Other Intrafund Reimbursements	\$(28,816)	\$(28,812)	\$(51,686)	\$(22,874)	79.4%
Total Intrafund Reimbursements	\$(28,816)	\$(28,812)	\$(51,686)	\$(22,874)	79.4%
Total Expenditures/Appropriations	\$119,873	\$123,381	\$107,007	\$(16,374)	(13.3)%
Charges for Services	\$250	\$750	\$750	\$—	—%
Miscellaneous Revenues	\$117,006	\$105,278	\$162,406	\$57,128	54.3%
Revenue	\$117,256	\$106,028	\$163,156	\$57,128	53.9%
Total Revenue	\$117,256	\$106,028	\$163,156	\$57,128	53.9%
Net Cost	\$2,618	\$17,353	\$(56,149)	\$(73,502)	(423.6)%
Positions	1.0	1.0	1.0	—	—%

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 benefit costs.
- An increase in allocated costs, primarily from the Department of General Services.
- An increase in anticipated Property Tax Administration (Senate Bill 2667) funding.

The change in total revenue is due to:

- An increase in assessment appeal fees.

Clerk of the Board

Program Overview

The **Clerk of the Board** includes administrative functions for meeting management, boards and commissions, good governance and compliance, and records management as described below:

- Meeting Management Services: Produces and publishes meeting agendas, action summaries, minutes, meeting material, and legal notices on behalf of the Board of Supervisors and more than 35 boards pursuant to the Brown Act; clerks meetings; coordinates meeting facilities; administers meeting technology; manages meeting records; certifies and executes legal documents; conducts Brown Act and Robert's Rules training for board members; manages public meeting kiosks; and assists and supports departments, local agencies and members of the public with questions, services or accommodations related to public meetings.
- Boards and Commissions: Accept and process applications from local residents within the Sacramento community applying for seats on 67 plus County boards and commissions; manage the Board of Supervisors' nominations and appointments to boards and commissions, publish the Local Appointments List and Vacancy Report, advertise vacancies, and manage the membership of boards and commissions; provide on-boarding training to newly appointed members of boards and commissions; and manage the Board of Supervisors' Own Ranks Appointments List.
- Good Governance and Compliance – Fair Political Practices Commission (FPPC): Accept, review and file annually 2,500 plus FPPC Statements of Economic Interests (Form 700) and AB 1234 Ethics certificates from personnel, County boards and commissions and local agencies; issue FPPC Biennial Notices, review local agency conflict of interest (COI) codes, assist local agencies with preparing COI codes and make recommendations to the code reviewing body; provide Form 700 and COI code training workshops to filers and filing officials; and file and publish FPPC Form 800 Series reports (Board of Supervisors).
- Records Management: Retain, research and provide copies of permanent records in various forms of media (print, CD, e-file); respond to Public Records Act (PRA) requests and general records requests from departments, agencies and public members; prepare and certify public meeting transcripts and administrative records at the request of the County, local agencies, and members of the public; and provide online public access to official meeting records managed by the Clerk's department.

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
Appropriations by Object					
Salaries & Benefits	\$2,439,450	\$2,442,578	\$2,613,163	\$170,585	7.0%
Services & Supplies	\$1,190,310	\$994,527	\$1,056,474	\$61,947	6.2%
Equipment	\$74,768	\$1,226,988	\$952,725	\$(274,263)	(22.4)%
Intrafund Charges	\$113,669	\$114,960	\$86,038	\$(28,922)	(25.2)%
Gross Expenditures/Appropriations	\$3,818,197	\$4,779,053	\$4,708,400	\$(70,653)	(1.5)%
Other Intrafund Reimbursements	\$(381,376)	\$(381,376)	\$(397,376)	\$(16,000)	4.2%
Total Intrafund Reimbursements	\$(381,376)	\$(381,376)	\$(397,376)	\$(16,000)	4.2%
Total Expenditures/Appropriations	\$3,436,821	\$4,397,677	\$4,311,024	\$(86,653)	(2.0)%
Licenses, Permits & Franchises	\$20,919	\$26,000	\$26,000	\$—	—%
Charges for Services	\$165,297	\$162,193	\$263,899	\$101,706	62.7%
Miscellaneous Revenues	\$235,734	\$1,400,578	\$1,109,948	\$(290,630)	(20.8)%
Revenue	\$421,951	\$1,588,771	\$1,399,847	\$(188,924)	(11.9)%
Other Interfund Reimbursements	\$1,796	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$1,796	\$—	\$—	\$—	—%
Total Revenue	\$423,748	\$1,588,771	\$1,399,847	\$(188,924)	(11.9)%
Net Cost	\$3,013,073	\$2,808,906	\$2,911,177	\$102,271	3.6%
Positions	18.0	18.0	18.0	—	—%

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 and step increases.
- A decrease to the Public, Education, and Government (PEG) grant amount for FY 2025-26.
- An increase to allocated costs, associated with the Department of Technology.
- An increase in reimbursement, due to an increase in cost recovery for clerking services.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in the anticipated award amount from the PEG grant, partially offset by an increase in Passport revenue.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
COB - Extra Help Temporary Services - Assessment Appeals	29,930	—	—	29,930	—

Add 1,002 hours for a Sr. Office Assistant. Temporary seasonal staff is essential during the appeal application period to ensure Assessment Appeals applications are processed efficiently in accordance with legal state mandates. If deadlines are missed, it will result in a direct and significant financial impact on the General Fund. This is a General Fund request.

Planning Commission

Program Overview

The **Planning Commission** Program administers meeting management services for the Planning Commission. Functions include: publishing meeting agendas, action summaries, minutes, meeting material, and legal notices on behalf of the County Planning Commission, Board of Zoning Appeals, 14 Community Planning Advisory Councils, Zoning Administrator, Subdivision Review Committee, and Project Review Committee pursuant to the Brown Act; clerking meetings, coordinating meeting facilities, administering meeting technology, managing meeting records, certifying and executing legal documents, and conducting Brown Act and Robert's Rules training for board members; managing public meeting kiosks; and assisting and supporting departments, local agencies and members of the public with questions, services or accommodations relating to public meetings.

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
Appropriations by Object					
Salaries & Benefits	\$113,408	\$119,701	\$110,261	\$(9,440)	(7.9)%
Services & Supplies	\$29,892	\$32,200	\$32,200	\$—	—%
Gross Expenditures/Appropriations	\$143,300	\$151,901	\$142,461	\$(9,440)	(6.2)%
Total Expenditures/Appropriations	\$143,300	\$151,901	\$142,461	\$(9,440)	(6.2)%
Licenses, Permits & Franchises	\$21,719	\$30,000	\$30,000	\$—	—%
Charges for Services	\$—	\$50	\$50	\$—	—%
Revenue	\$21,719	\$30,050	\$30,050	\$—	—%
Total Revenue	\$21,719	\$30,050	\$30,050	\$—	—%
Net Cost	\$121,581	\$121,851	\$112,411	\$(9,440)	(7.7)%
Positions	1.0	1.0	1.0	—	—%

Summary of Changes

The change in appropriations and net cost is due to an employee starting at a lower step.

Community Investment Program

Budget Unit Functions & Responsibilities

The **Community Investment Program** provides funding and accounts for Board of Supervisors' Community Improvement Projects and Board District projects through the following programs:

- Community Investment Program
- Remaining Tobacco Litigation Settlement Allocation

Effective FY 2025-26, this fund is closed and all remaining funds were transferred to the Transient Occupancy Tax budget (BU 4060000).

Goals

- Develop and sustain livable and attractive neighborhoods and communities.

FOR INFORMATION ONLY

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
Appropriations by Program					
Community Investment Program	\$—	\$46,321	\$—	\$(46,321)	(100.0)%
Remaining Tobacco Litigation Settlement Allocation	\$25,562	\$19,222	\$—	\$(19,222)	(100.0)%
Gross Expenditures/Appropriations	\$25,562	\$65,543	\$—	\$(65,543)	(100.0)%
Total Expenditures/Appropriations	\$25,562	\$65,543	\$—	\$(65,543)	(100.0)%
Total Financing Uses	\$25,562	\$65,543	\$—	\$(65,543)	(100.0)%
Total Use of Fund Balance	\$91,104	\$65,543	\$—	\$(65,543)	(100.0)%
Total Financing Sources	\$91,104	\$65,543	\$—	\$(65,543)	(100.0)%
Net Cost	\$(65,542)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$25,562	\$65,543	\$—	\$(65,543)	(100.0)%
Gross Expenditures/Appropriations	\$25,562	\$65,543	\$—	\$(65,543)	(100.0)%
Total Expenditures/Appropriations	\$25,562	\$65,543	\$—	\$(65,543)	(100.0)%
Total Financing Uses	\$25,562	\$65,543	\$—	\$(65,543)	(100.0)%
Fund Balance	\$91,104	\$65,543	\$—	\$(65,543)	(100.0)%
Total Use of Fund Balance	\$91,104	\$65,543	\$—	\$(65,543)	(100.0)%
Total Financing Sources	\$91,104	\$65,543	\$—	\$(65,543)	(100.0)%
Net Cost	\$(65,542)	\$—	\$—	\$—	—%

Community Investment Program

Program Overview

The **Community Investment Program** was established in FY 2014-15 with a one-time transfer of \$2 million from the General Fund to fund Board of Supervisors' Community Improvement Projects.

Effective FY 2025-26, this fund is closed and all remaining funds were transferred to the Transient Occupancy Tax budget (BU 4060000).

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
Appropriations by Object					
Services & Supplies	\$—	\$46,321	\$—	\$(46,321)	(100.0)%
Gross Expenditures/Appropriations	\$—	\$46,321	\$—	\$(46,321)	(100.0)%
Total Expenditures/Appropriations	\$—	\$46,321	\$—	\$(46,321)	(100.0)%
Total Financing Uses	\$—	\$46,321	\$—	\$(46,321)	(100.0)%
Fund Balance	\$46,321	\$46,321	\$—	\$(46,321)	(100.0)%
Total Use of Fund Balance	\$46,321	\$46,321	\$—	\$(46,321)	(100.0)%
Total Financing Sources	\$46,321	\$46,321	\$—	\$(46,321)	(100.0)%
Net Cost	\$(46,321)	\$—	\$—	\$—	—%

Remaining Tobacco Litigation Settlement Allocation

Program Overview

The **Remaining Tobacco Litigation Settlement Allocation** program was added to the Community Investment Program Fund in FY 2015-16 and includes the remaining balance of the settlement funds for Board district projects that serve a public purpose and provide services to the community.

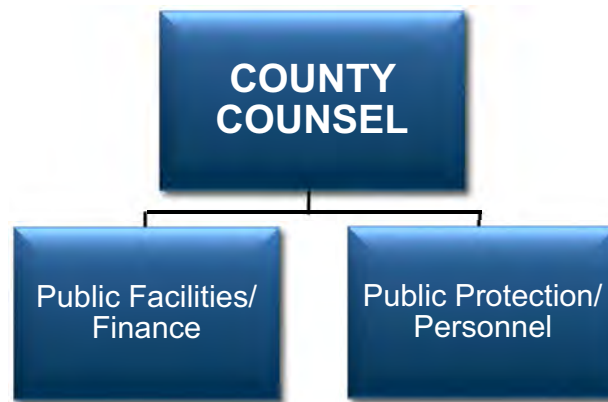
Effective FY 2025-26, this fund is closed and all remaining funds were transferred to the Transient Occupancy Tax budget (BU 4060000).

FOR INFORMATION ONLY

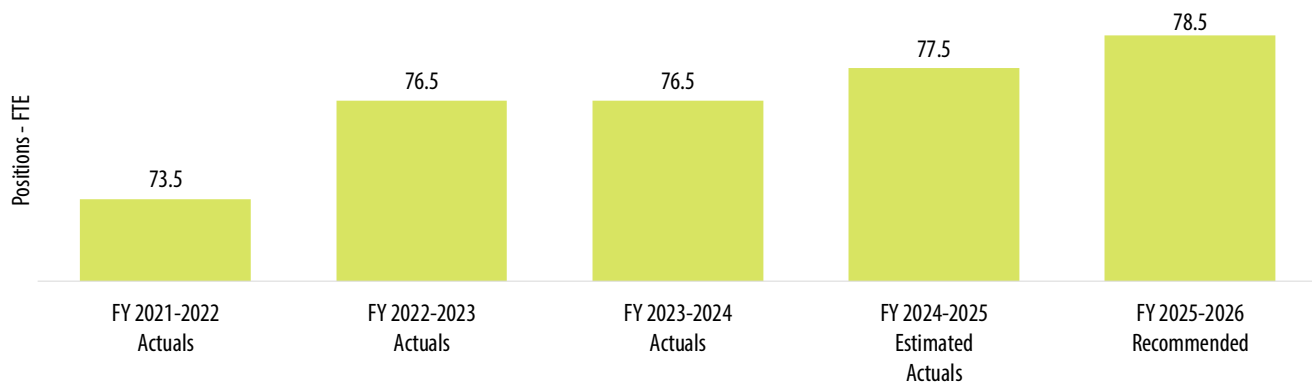
Program Budget by Object

	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
Appropriations by Object					
Services & Supplies	\$25,562	\$19,222	\$—	\$(19,222)	(100.0)%
Gross Expenditures/Appropriations	\$25,562	\$19,222	\$—	\$(19,222)	(100.0)%
Total Expenditures/Appropriations	\$25,562	\$19,222	\$—	\$(19,222)	(100.0)%
Total Financing Uses	\$25,562	\$19,222	\$—	\$(19,222)	(100.0)%
Fund Balance	\$44,783	\$19,222	\$—	\$(19,222)	(100.0)%
Total Use of Fund Balance	\$44,783	\$19,222	\$—	\$(19,222)	(100.0)%
Total Financing Sources	\$44,783	\$19,222	\$—	\$(19,222)	(100.0)%
Net Cost	\$(19,221)	\$—	\$—	\$—	—%

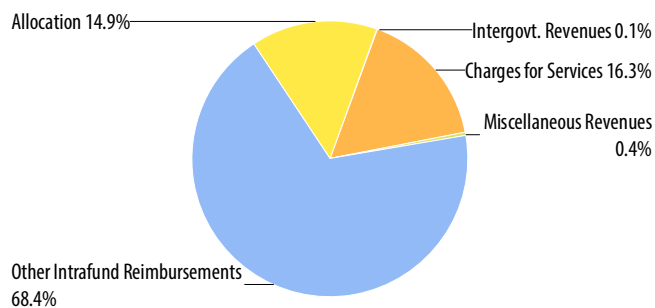
County Council
Department Structure
Lisa A. Travis, County Council



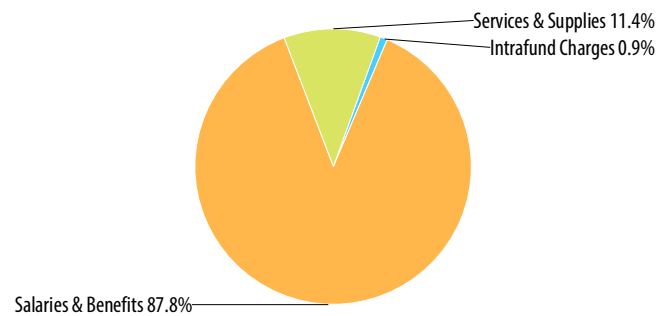
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

County Counsel acts as general legal counsel to the County of Sacramento, its officers, and related constituent local governmental entities and other, independent local agencies. The Office prosecutes major caseloads of juvenile dependency, conservatorships and probate; labor relations, grievance arbitration and related litigation, and personnel discipline; and zoning, building, and other code enforcement cases. The Office defends litigation brought against the County including, but not limited to, actions related to the County's budget, programs, and County land use regulations. It also provides significant training to County officers, employees, and Special Districts in ethics, contracts, and the Public Records Act.

Goals

- Continue the in-service training program for attorney staff to improve the overall quality of legal services delivered to County clients.
- Continue to provide training on the Ralph M. Brown Act, the Public Records Act, County contracts and other legal topics for various County departments & agencies.
- Identify and measure client service needs and levels of legal representation in order to provide quality legal representation to the Board of Supervisors, the Office of the County Executive, and various County Departments in the most cost-effective manner.

Accomplishments

- Provided significant legal support related to County efforts to provide services to individuals experiencing homelessness, as well as developed policies and provided advice and direction relating to the impact of homelessness on County property.
- Provided significant legal support related to County efforts comply with Mays Consent Decree.
- In the areas of Juvenile Dependency, provided statewide leadership by working closely with California Department of Social Services (CDSS), the Judicial Counsel, and Tribal Associations and Representatives in the implementation of new Indian Child Welfare Act legislation, as well as provided system wide trainings engaging child welfare, behavioral health, court partners, probation and service providers regarding cross-over youth, trauma responsive court system, commercially sexually exploited youth, and other topics.

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
Appropriations by Program					
County Counsel	\$21,751,071	\$23,750,975	\$24,373,923	\$622,948	2.6%
Gross Expenditures/Appropriations	\$21,751,071	\$23,750,975	\$24,373,923	\$622,948	2.6%
Total Intrafund Reimbursements	\$(14,784,279)	\$(15,861,106)	\$(16,673,744)	\$(812,638)	5.1%
Total Expenditures/Appropriations	\$6,966,792	\$7,889,869	\$7,700,179	\$(189,690)	(2.4)%
Revenue	\$3,923,540	\$4,069,373	\$4,078,515	\$9,142	0.2%
Total Revenue	\$3,923,540	\$4,069,373	\$4,078,515	\$9,142	0.2%
Net Cost	\$3,043,252	\$3,820,496	\$3,621,664	\$(198,832)	(5.2)%
Positions	76.5	77.5	78.5	1.0	1.3%

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
Appropriations by Object					
Salaries & Benefits	\$19,467,169	\$20,828,709	\$21,389,215	\$560,506	2.7%
Services & Supplies	\$2,061,992	\$2,725,444	\$2,769,368	\$43,924	1.6%
Intrafund Charges	\$221,910	\$196,822	\$215,340	\$18,518	9.4%
Gross Expenditures/Appropriations	\$21,751,071	\$23,750,975	\$24,373,923	\$622,948	2.6%
Other Intrafund Reimbursements	\$(14,784,279)	\$(15,861,106)	\$(16,673,744)	\$(812,638)	5.1%
Total Intrafund Reimbursements	\$(14,784,279)	\$(15,861,106)	\$(16,673,744)	\$(812,638)	5.1%
Total Expenditures/Appropriations	\$6,966,792	\$7,889,869	\$7,700,179	\$(189,690)	(2.4)%
Intergovernmental Revenues	\$27,923	\$25,000	\$15,000	\$(10,000)	(40.0)%
Charges for Services	\$3,807,369	\$3,984,373	\$3,973,515	\$(10,858)	(0.3)%
Miscellaneous Revenues	\$88,248	\$60,000	\$90,000	\$30,000	50.0%
Revenue	\$3,923,540	\$4,069,373	\$4,078,515	\$9,142	0.2%
Total Revenue	\$3,923,540	\$4,069,373	\$4,078,515	\$9,142	0.2%
Net Cost	\$3,043,252	\$3,820,496	\$3,621,664	\$(198,832)	(5.2)%
Positions	76.5	77.5	78.5	1.0	1.3%

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 primarily due to:

- An increase in negotiated salary and benefit costs.

- An increased in allocated costs, primarily from the Department of Technology, partially offset by a decrease in Pension Obligation Bonds cost.
- An increase in reimbursements for services resulting from increased costs.
- Recommended growth detailed later in this section.

The change in total revenue is primarily due to

- Increased charges for services resulting from increased costs.

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

- 1.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

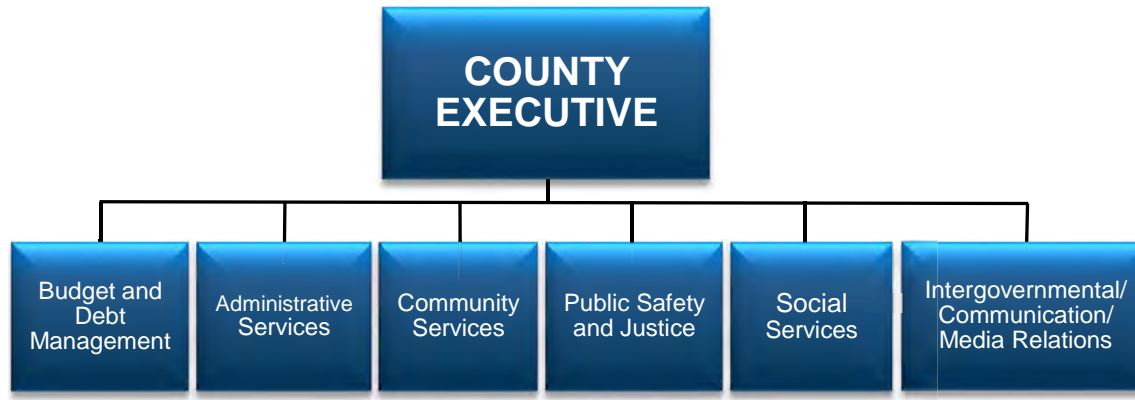
Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
County Counsel	375,550	(375,550)	—	—	1.0

Recommended Growth Detail for the Program

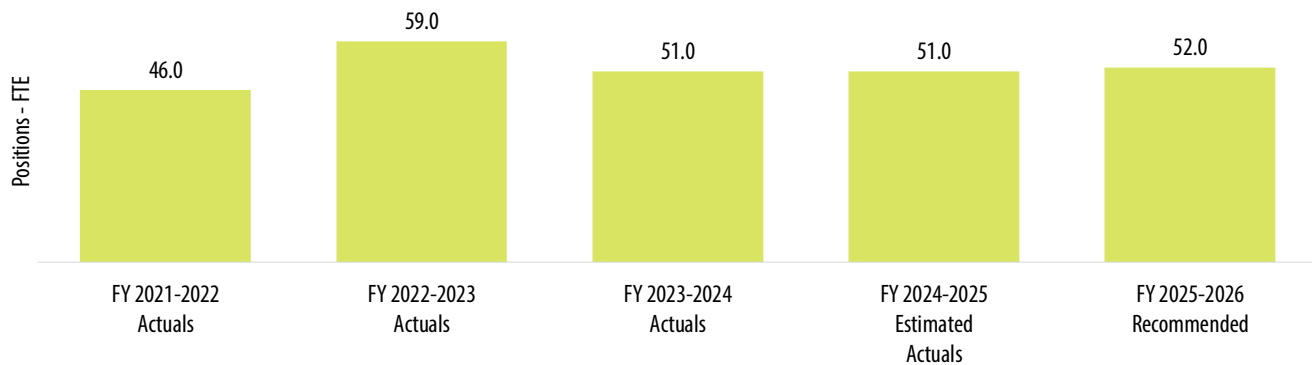
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CoCo - Add 1.0 Sup Attorney - DHS					
	375,550	(375,550)	—	—	1.0

Add 1.0 FTE Supervising Civil Attorney funded by Department of Health Services for requested additional legal oversight and management of contracts and personnel issues. This request is contingent upon approval of a linked growth request in the Department of Health Services budget (BU 7200000).

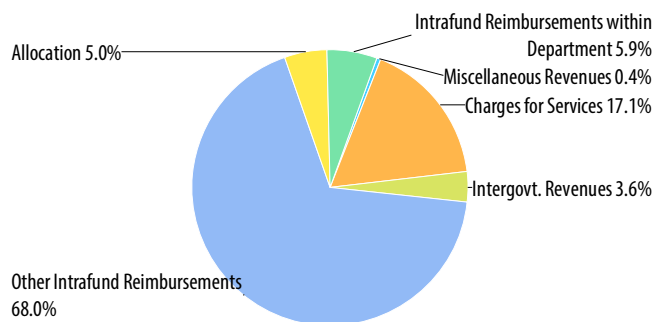
County Executive Cabinet
Department Structure
David Villanueva, County Executive



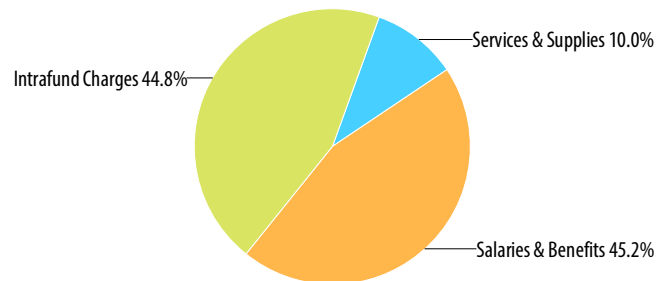
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **County Executive Cabinet** is responsible to the Board of Supervisors for planning, organizing, directing, controlling, and coordinating virtually all county activities. These include monitoring and reporting of major systems indicators; coordinated policy development and implementation; analysis of proposed legislation and state/federal initiatives; development of legislative platforms; analysis of departmental budgets; and coordination with other elected officials and other outside organizations. These programs include:

- Budget and Debt Management (BDM)
- Executive Cabinet
- Government Relations/Legislation
- Local Area Formation Commission (LAFCo)
- Public Information Office

Goals

Continue to develop innovative solutions to deliver effective and cost-efficient services to the residents of Sacramento County.

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
Appropriations by Program					
Budget and Debt Management	\$4,936,214	\$5,466,215	\$5,350,074	\$(116,141)	(2.1)%
Executive Cabinet	\$15,204,528	\$17,398,465	\$17,667,196	\$268,731	1.5%
Government Relations/Legislation	\$490,488	\$559,307	\$524,782	\$(34,525)	(6.2)%
Local Agency Formation Commission Support	\$556,717	\$630,985	\$651,086	\$20,101	3.2%
Public Information Office	\$2,248,932	\$2,756,372	\$3,049,910	\$293,538	10.6%
Gross Expenditures/Appropriations	\$23,436,878	\$26,811,344	\$27,243,048	\$431,704	1.6%
Total Intrafund Reimbursements	\$(17,214,627)	\$(19,882,681)	\$(20,119,940)	\$(237,259)	1.2%
Total Expenditures/Appropriations	\$6,222,251	\$6,928,663	\$7,123,108	\$194,445	2.8%
Revenue	\$4,869,936	\$5,534,980	\$5,753,082	\$218,102	3.9%
Total Revenue	\$4,869,936	\$5,534,980	\$5,753,082	\$218,102	3.9%
Net Cost	\$1,352,315	\$1,393,683	\$1,370,026	\$(23,657)	(1.7)%
Positions	51.0	51.0	52.0	1.0	2.0%

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
Appropriations by Object					
Salaries & Benefits	\$10,819,266	\$11,854,219	\$12,304,556	\$450,337	3.8%
Services & Supplies	\$2,194,373	\$2,700,291	\$2,733,599	\$33,308	1.2%
Intrafund Charges	\$10,423,240	\$12,256,834	\$12,204,893	\$(51,941)	(0.4)%
Gross Expenditures/Appropriations	\$23,436,878	\$26,811,344	\$27,243,048	\$431,704	1.6%
Other Intrafund Reimbursements	\$(17,214,627)	\$(18,173,350)	\$(18,523,613)	\$(350,263)	1.9%
Intrafund Reimbursements within Department	\$—	\$(1,709,331)	\$(1,596,327)	\$113,004	(6.6)%
Total Intrafund Reimbursements	\$(17,214,627)	\$(19,882,681)	\$(20,119,940)	\$(237,259)	1.2%
Total Expenditures/Appropriations	\$6,222,251	\$6,928,663	\$7,123,108	\$194,445	2.8%
Intergovernmental Revenues	\$644,842	\$742,751	\$972,375	\$229,624	30.9%
Charges for Services	\$4,079,722	\$4,648,229	\$4,667,394	\$19,165	0.4%
Miscellaneous Revenues	\$145,372	\$144,000	\$113,313	\$(30,687)	(21.3)%
Revenue	\$4,869,936	\$5,534,980	\$5,753,082	\$218,102	3.9%
Total Revenue	\$4,869,936	\$5,534,980	\$5,753,082	\$218,102	3.9%
Net Cost	\$1,352,315	\$1,393,683	\$1,370,026	\$(23,657)	(1.7)%
Positions	51.0	51.0	52.0	1.0	2.0%

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

- 1.0 FTE increase in a recommended growth request.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Executive Cabinet	(40,736)	—	(40,736)	—	—
Public Information Office	144,664	40,736	185,400	—	1.0

Budget and Debt Management

Program Overview

Budget and Debt Management (BDM) provides countywide central budget review, budget recommendations on programs/policies, agenda oversight and Capital and cash-flow borrowing / covenant compliance.

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
Appropriations by Object					
Salaries & Benefits	\$4,305,521	\$4,537,351	\$4,560,661	\$23,310	0.5%
Services & Supplies	\$62,965	\$82,835	\$48,061	\$(34,774)	(42.0)%
Intrafund Charges	\$567,729	\$846,029	\$741,352	\$(104,677)	(12.4)%
Gross Expenditures/Appropriations	\$4,936,214	\$5,466,215	\$5,350,074	\$(116,141)	(2.1)%
Other Intrafund Reimbursements	\$(4,162,073)	\$(4,521,377)	\$(4,421,725)	\$99,652	(2.2)%
Total Intrafund Reimbursements	\$(4,162,073)	\$(4,521,377)	\$(4,421,725)	\$99,652	(2.2)%
Total Expenditures/Appropriations	\$774,141	\$944,838	\$928,349	\$(16,489)	(1.7)%
Charges for Services	\$560,524	\$639,364	\$649,961	\$10,597	1.7%
Miscellaneous Revenues	\$1,372	\$—	\$—	\$—	—%
Revenue	\$561,895	\$639,364	\$649,961	\$10,597	1.7%
Total Revenue	\$561,895	\$639,364	\$649,961	\$10,597	1.7%
Net Cost	\$212,246	\$305,474	\$278,388	\$(27,086)	(8.9)%
Positions	19.0	19.0	19.0	—	—%

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 services and supply expenditures due to an effort to right-size the budget in line with recent actual expenditure levels.
- Increases in County Counsel legal costs associated with the Transient Occupancy Tax (TOT) Grant Program.
- A decrease in Department of Finance accounting support services, and a decrease in Department of General Services contract services.

The change in total revenue is due to a slight increase in cost recovery from other departments as a result of expenditure changes and an increase due to decreased Net Cost-funded administrative staff support of the Board of Supervisors.

Executive Cabinet

Program Overview

The **Executive Cabinet** includes the County Executive, Deputy County Executives for Administrative Services, Community Services, Public Safety and Justice, and Social Services. Also included are Sustainability, support staff, and associated administrative 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
Appropriations by Object					
Salaries & Benefits	\$3,963,061	\$4,350,443	\$4,598,982	\$248,539	5.7%
Services & Supplies	\$1,687,093	\$2,088,445	\$2,028,664	\$(59,781)	(2.9)%
Intrafund Charges	\$9,554,374	\$10,959,577	\$11,039,550	\$79,973	0.7%
Gross Expenditures/Appropriations	\$15,204,528	\$17,398,465	\$17,667,196	\$268,731	1.5%
Other Intrafund Reimbursements	\$(11,065,080)	\$(11,217,076)	\$(11,565,652)	\$(348,576)	3.1%
Intrafund Reimbursements within Department	\$—	\$(1,709,331)	\$(1,596,327)	\$113,004	(6.6)%
Total Intrafund Reimbursements	\$(11,065,080)	\$(12,926,407)	\$(13,161,979)	\$(235,572)	1.8%
Total Expenditures/Appropriations	\$4,139,448	\$4,472,058	\$4,505,217	\$33,159	0.7%
Intergovernmental Revenues	\$644,842	\$742,751	\$972,375	\$229,624	30.9%
Charges for Services	\$2,362,878	\$2,698,098	\$2,498,204	\$(199,894)	(7.4)%
Revenue	\$3,007,720	\$3,440,849	\$3,470,579	\$29,730	0.9%
Total Revenue	\$3,007,720	\$3,440,849	\$3,470,579	\$29,730	0.9%
Net Cost	\$1,131,728	\$1,031,209	\$1,034,638	\$3,429	0.3%
Positions	17.0	17.0	17.0	—	—%

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 services and supply expenditures due to an effort to right-size the budget in line with recent actual expenditure levels.
- An increase in Sacramento State University research contract costs.
- Increased cost recovery from other Departments as a result of expenditure increases.

The change in total revenue is due to:

- Increased American Rescue Plan Act (ARPA) revenue to fund the increase in Sacramento State University research contract costs.
- Increased cost recovery from other Departments as a result of expenditure increases and a minor reduction in Net Cost-funded administrative support services for the Board of Supervisors.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CEC - Add 1.0 FTE Sr Public Information Officer					
	(40,736)	—	(40,736)	—	—
Add 1.0 FTE Senior Public Information Officer embedded staff for the Department of Water Resources. The additional staff has a \$40,736 overhead cost, which will be funded by Water Resources resulting in a slight decrease in revenue collected from other sources. This request is contingent upon approval of a linked growth request in the Department of Water Resources (BU 3220001).					

Government Relations/Legislation

Program Overview

The **Government Relations/Legislation** unit provides federal and state advocacy and acts as a liaison between the County and other governmental agencies or public entities.

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
Appropriations by Object					
Salaries & Benefits	\$280,049	\$294,113	\$304,346	\$10,233	3.5%
Services & Supplies	\$183,471	\$228,035	\$185,733	\$(42,302)	(18.6)%
Intrafund Charges	\$26,968	\$37,159	\$34,703	\$(2,456)	(6.6)%
Gross Expenditures/Appropriations	\$490,488	\$559,307	\$524,782	\$(34,525)	(6.2)%
Other Intrafund Reimbursements	\$(198,147)	\$(218,307)	\$(214,469)	\$3,838	(1.8)%
Total Intrafund Reimbursements	\$(198,147)	\$(218,307)	\$(214,469)	\$3,838	(1.8)%
Total Expenditures/Appropriations	\$292,341	\$341,000	\$310,313	\$(30,687)	(9.0)%
Charges for Services	\$140,000	\$140,000	\$140,000	\$—	—%
Miscellaneous Revenues	\$144,000	\$144,000	\$113,313	\$(30,687)	(21.3)%
Revenue	\$284,000	\$284,000	\$253,313	\$(30,687)	(10.8)%
Total Revenue	\$284,000	\$284,000	\$253,313	\$(30,687)	(10.8)%
Net Cost	\$8,341	\$57,000	\$57,000	\$—	—%
Positions	1.0	1.0	1.0	—	—%

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 business/conference, other operating costs and various office-related services and supplies to right-size ongoing operating costs.
- A shift in costs associated with Delta County Coalition-related work from the County Executive Cabinet budget (BU 5730000) to the Non-Departmental Costs budget (BU 5770000).
- A slight decrease in cost recovery from other departments as a result of expenditure decreases.

The change in total revenue is due to decreased reimbursement from the Department of Water Resources due to a decrease and shift in reimbursements associated with Delta County Coalition-related work from the County Executive Cabinet budget to the Non-Departmental Costs budget.

Local Agency Formation Commission Support

Program Overview

Local Agency Formation Commission (LAFCo) Support provides staff support to LAFCo.

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
Appropriations by Object					
Salaries & Benefits	\$546,812	\$620,260	\$637,769	\$17,509	2.8%
Services & Supplies	\$5,419	\$5,409	\$5,759	\$350	6.5%
Intrafund Charges	\$4,486	\$5,316	\$7,558	\$2,242	42.2%
Gross Expenditures/Appropriations	\$556,717	\$630,985	\$651,086	\$20,101	3.2%
Total Expenditures/Appropriations	\$556,717	\$630,985	\$651,086	\$20,101	3.2%
Charges for Services	\$556,717	\$630,985	\$651,086	\$20,101	3.2%
Revenue	\$556,717	\$630,985	\$651,086	\$20,101	3.2%
Total Revenue	\$556,717	\$630,985	\$651,086	\$20,101	3.2%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	3.0	3.0	3.0	—	—%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in specific allocated cost process costs.

The change in total revenue is due to increased cost recovery from LAFCo to cover the increased costs.

Public Information Office

Program Overview

The **Public Information Office** provides centralized public information about countywide programs and services to the public, media and employees.

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
Appropriations by Object					
Salaries & Benefits	\$1,723,824	\$2,052,052	\$2,202,798	\$150,746	7.3%
Services & Supplies	\$255,425	\$295,567	\$465,382	\$169,815	57.5%
Intrafund Charges	\$269,683	\$408,753	\$381,730	\$(27,023)	(6.6)%
Gross Expenditures/Appropriations	\$2,248,932	\$2,756,372	\$3,049,910	\$293,538	10.6%
Other Intrafund Reimbursements	\$(1,789,328)	\$(2,216,590)	\$(2,321,767)	\$(105,177)	4.7%
Total Intrafund Reimbursements	\$(1,789,328)	\$(2,216,590)	\$(2,321,767)	\$(105,177)	4.7%
Total Expenditures/Appropriations	\$459,604	\$539,782	\$728,143	\$188,361	34.9%
Charges for Services	\$459,604	\$539,782	\$728,143	\$188,361	34.9%
Revenue	\$459,604	\$539,782	\$728,143	\$188,361	34.9%
Total Revenue	\$459,604	\$539,782	\$728,143	\$188,361	34.9%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	11.0	11.0	12.0	1.0	9.1%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Decreases in interpreting services and Advertising/Legal Notices costs to right-size the budget in line with recent actual expenditure levels.
- A shift of organizational cultural change project costs from the Non-Departmental Costs budget (BU 5770000) to the County Executive Cabinet budget (BU 5730000).
- Increases in cost recovery from other departments as a result of expenditure increases.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increases in cost recovery from other departments as a result of expenditure increases.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CEC - Add 1.0 FTE Sr Public Information Officer					
	144,664	40,736	185,400	—	1.0

Add 1.0 FTE Senior Public Information Officer embedded staff for the Department of Water Resources. The additional staff has a \$40,736 overhead cost, which will be funded by Water Resources resulting in a slight decrease in revenue collected from other sources. This request is contingent upon approval of a linked growth request in the Department of Water Resources (BU 3220001).

Antelope Public Facilities Financing Plan

Budget Unit Functions & Responsibilities

The **Antelope Public Facilities Financing Plan (PFFP)** provides funding for major public facilities necessary to serve the urbanization of the Antelope area, which includes construction of roadway, park, and fire protection facilities, plus funding storm drainage and water supply mitigation measures. The funding sources are development impact fees and programs include:

- Antelope PFFP Drainage Facilities
- Antelope PFFP East Antelope Local Roadway
- Antelope PFFP Roadway Facilities
- Antelope PFFP Water Facilities and Services

Goals

- Ensure that necessary financing is available when needed for planned projects in the PFFP.
- Utilize county departments and non-county agencies as resources on projects that include infrastructure design and construction, environmental impact matters, cost-sharing agreements, contributions and reimbursements, and land use impacts to the PFFP.

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
Appropriations by Program					
Antelope PFFP Drainage Facilities	\$—	\$37,521	\$38,521	\$1,000	2.7%
Antelope PFFP East Antelope Local Roadway	\$1,183	\$404,491	\$404,059	\$(432)	(0.1)%
Antelope PFFP Roadway Facilities	\$91,386	\$3,518,628	\$5,879,609	\$2,360,981	67.1%
Antelope PFFP Water Facilities and Services	\$1,183	\$116,327	\$117,327	\$1,000	0.9%
Gross Expenditures/Appropriations	\$93,752	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Total Expenditures/Appropriations	\$93,752	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Total Financing Uses	\$93,752	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Revenue	\$298,506	\$1,709,989	\$30,500	\$(1,679,489)	(98.2)%
Total Revenue	\$298,506	\$1,709,989	\$30,500	\$(1,679,489)	(98.2)%
Total Use of Fund Balance	\$2,162,225	\$2,366,978	\$6,409,016	\$4,042,038	170.8%
Total Financing Sources	\$2,460,731	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Net Cost	\$(2,366,979)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$93,752	\$305,110	\$305,110	\$—	—%
Other Charges	\$—	\$3,771,857	\$6,134,406	\$2,362,549	62.6%
Gross Expenditures/Appropriations	\$93,752	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Total Expenditures/Appropriations	\$93,752	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Total Financing Uses	\$93,752	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Revenue from Use Of Money & Property	\$113,297	\$30,500	\$30,500	\$—	—%
Intergovernmental Revenues	\$—	\$1,679,489	\$—	\$(1,679,489)	(100.0)%
Charges for Services	\$185,209	\$—	\$—	\$—	—%
Revenue	\$298,506	\$1,709,989	\$30,500	\$(1,679,489)	(98.2)%
Total Revenue	\$298,506	\$1,709,989	\$30,500	\$(1,679,489)	(98.2)%
Fund Balance	\$2,162,225	\$2,366,978	\$6,409,016	\$4,042,038	170.8%
Total Use of Fund Balance	\$2,162,225	\$2,366,978	\$6,409,016	\$4,042,038	170.8%
Total Financing Sources	\$2,460,731	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Net Cost	\$(2,366,979)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in fund balance available for projects expenditures due to large deposits from Bond Opportunities for Land Development (BOLD) and Statewide Community Infrastructure Program (SCIP) that occurred in Fiscal Year 2024-25.

The change in total revenue is due to:

- No additional SCIP revenue is budgeted for Fiscal Year 2025-26.

Antelope PFFP Drainage Facilities

Program Overview

Antelope PFFP Drainage Facilities provides for the necessary drainage infrastructure to help urbanize the Antelope area. The program is funded by a drainage development impact fee. Collection for this fee was discontinued in 2003. The remaining balance will be provided to Placer County to be used for improvements or acquisitions downstream of Basin A.

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
Appropriations by Object					
Other Charges	\$—	\$37,521	\$38,521	\$1,000	2.7%
Gross Expenditures/Appropriations	\$—	\$37,521	\$38,521	\$1,000	2.7%
Total Expenditures/Appropriations	\$—	\$37,521	\$38,521	\$1,000	2.7%
Total Financing Uses	\$—	\$37,521	\$38,521	\$1,000	2.7%
Revenue from Use Of Money & Property	\$1,656	\$500	\$500	\$—	—%
Revenue	\$1,656	\$500	\$500	\$—	—%
Total Revenue	\$1,656	\$500	\$500	\$—	—%
Fund Balance	\$35,365	\$37,021	\$38,021	\$1,000	2.7%
Total Use of Fund Balance	\$35,365	\$37,021	\$38,021	\$1,000	2.7%
Total Financing Sources	\$37,021	\$37,521	\$38,521	\$1,000	2.7%
Net Cost	\$(37,021)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in assumed reimbursements due to a higher rollover fund balance.

Antelope PFFP East Antelope Local Roadway

Program Overview

Antelope PFFP East Antelope Local Roadway provides for the necessary local roadway infrastructure to help urbanize the East Antelope area. The program is funded by a roadway development impact fee.

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
Appropriations by Object					
Services & Supplies	\$1,183	\$4,110	\$4,110	\$—	—%
Other Charges	\$—	\$400,381	\$399,949	\$(432)	(0.1)%
Gross Expenditures/Appropriations	\$1,183	\$404,491	\$404,059	\$(432)	(0.1)%
Total Expenditures/Appropriations	\$1,183	\$404,491	\$404,059	\$(432)	(0.1)%
Total Financing Uses	\$1,183	\$404,491	\$404,059	\$(432)	(0.1)%
Revenue from Use Of Money & Property	\$16,699	\$2,500	\$2,500	\$—	—%
Charges for Services	\$47,344	\$—	\$—	\$—	—%
Revenue	\$64,043	\$2,500	\$2,500	\$—	—%
Total Revenue	\$64,043	\$2,500	\$2,500	\$—	—%
Fund Balance	\$339,131	\$401,991	\$401,559	\$(432)	(0.1)%
Total Use of Fund Balance	\$339,131	\$401,991	\$401,559	\$(432)	(0.1)%
Total Financing Sources	\$403,174	\$404,491	\$404,059	\$(432)	(0.1)%
Net Cost	\$(401,991)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in funds available for local roadway construction as funds within this program are planned to be drawn down for public improvements.

Antelope PFFP Roadway Facilities

Program Overview

Antelope PFFP Roadway Facilities provides for the necessary roadway infrastructure to help urbanize the Antelope area. The program is funded by a roadway development impact fee.

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
Appropriations by Object					
Services & Supplies	\$91,386	\$300,000	\$300,000	\$—	—%
Other Charges	\$—	\$3,218,628	\$5,579,609	\$2,360,981	73.4%
Gross Expenditures/Appropriations	\$91,386	\$3,518,628	\$5,879,609	\$2,360,981	67.1%
Total Expenditures/Appropriations	\$91,386	\$3,518,628	\$5,879,609	\$2,360,981	67.1%
Total Financing Uses	\$91,386	\$3,518,628	\$5,879,609	\$2,360,981	67.1%
Revenue from Use Of Money & Property	\$89,820	\$25,000	\$25,000	\$—	—%
Intergovernmental Revenues	\$—	\$1,679,489	\$—	\$(1,679,489)	(100.0)%
Charges for Services	\$137,864	\$—	\$—	\$—	—%
Revenue	\$227,684	\$1,704,489	\$25,000	\$(1,679,489)	(98.5)%
Total Revenue	\$227,684	\$1,704,489	\$25,000	\$(1,679,489)	(98.5)%
Fund Balance	\$1,677,841	\$1,814,139	\$5,854,609	\$4,040,470	222.7%
Total Use of Fund Balance	\$1,677,841	\$1,814,139	\$5,854,609	\$4,040,470	222.7%
Total Financing Sources	\$1,905,525	\$3,518,628	\$5,879,609	\$2,360,981	67.1%
Net Cost	\$(1,814,140)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in assumed reimbursements.

The change in total revenue is due to:

- The increase in BOLD and SCIP revenues in FY 2024-25 resulted in a higher fund balance for public facilities, but the reduction in the revenue assumption for FY 2025-26 is due to no additional revenue budgeted for BOLD and SCIP.

Antelope PFFP Water Facilities and Services

Program Overview

Antelope PFFP Water Facilities and Services provides for the necessary water facilities to help urbanize the Antelope area. The program is funded by a water facilities and services development impact fee.

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
Appropriations by Object					
Services & Supplies	\$1,183	\$1,000	\$1,000	\$—	—%
Other Charges	\$—	\$115,327	\$116,327	\$1,000	0.9%
Gross Expenditures/Appropriations	\$1,183	\$116,327	\$117,327	\$1,000	0.9%
Total Expenditures/Appropriations	\$1,183	\$116,327	\$117,327	\$1,000	0.9%
Total Financing Uses	\$1,183	\$116,327	\$117,327	\$1,000	0.9%
Revenue from Use Of Money & Property	\$5,122	\$2,500	\$2,500	\$—	—%
Revenue	\$5,122	\$2,500	\$2,500	\$—	—%
Total Revenue	\$5,122	\$2,500	\$2,500	\$—	—%
Fund Balance	\$109,888	\$113,827	\$114,827	\$1,000	0.9%
Total Use of Fund Balance	\$109,888	\$113,827	\$114,827	\$1,000	0.9%
Total Financing Sources	\$115,010	\$116,327	\$117,327	\$1,000	0.9%
Net Cost	\$(113,827)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in reimbursement payments to Sac Suburban Water District based on the estimated available funds.

CSA No. 10

Budget Unit Functions & Responsibilities

The **County Service Area (CSA) No. 10** provides funding for extended transportation services to achieve trip reduction targets in the North Vineyard Station Specific Plan and other urban development areas in Sacramento County. The program is funded by direct levy revenues.

Goals

- Coordinate with the Department of Transportation to establish contracts for extended transportation services targeting trip reduction for the District's Benefit Zones.
- Provide trip reduction services that may include shuttle transit services as appropriate using funding from service charges that appear as direct levies on property tax bills within the District.

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
Appropriations by Program					
County Service Area No. 10 Benefit Zone 3	\$338,079	\$576,009	\$632,373	\$56,364	9.8%
Gross Expenditures/Appropriations	\$338,079	\$576,009	\$632,373	\$56,364	9.8%
Total Expenditures/Appropriations	\$338,079	\$576,009	\$632,373	\$56,364	9.8%
Provision for Reserves	\$200,000	\$250,000	\$250,000	\$—	—%
Total Financing Uses	\$538,079	\$826,009	\$882,373	\$56,364	6.8%
Revenue	\$511,102	\$538,249	\$616,121	\$77,872	14.5%
Total Revenue	\$511,102	\$538,249	\$616,121	\$77,872	14.5%
Total Use of Fund Balance	\$314,737	\$287,760	\$266,252	\$(21,508)	(7.5)%
Total Financing Sources	\$825,839	\$826,009	\$882,373	\$56,364	6.8%
Net Cost	\$(287,759)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$338,079	\$576,009	\$632,373	\$56,364	9.8%
Gross Expenditures/Appropriations	\$338,079	\$576,009	\$632,373	\$56,364	9.8%
Total Expenditures/Appropriations	\$338,079	\$576,009	\$632,373	\$56,364	9.8%
Provision for Reserves	\$200,000	\$250,000	\$250,000	\$—	—%
Total Financing Uses	\$538,079	\$826,009	\$882,373	\$56,364	6.8%
Revenue from Use Of Money & Property	\$73,531	\$3,000	\$3,000	\$—	—%
Charges for Services	\$437,571	\$535,249	\$613,121	\$77,872	14.5%
Revenue	\$511,102	\$538,249	\$616,121	\$77,872	14.5%
Total Revenue	\$511,102	\$538,249	\$616,121	\$77,872	14.5%
Fund Balance	\$314,737	\$287,760	\$266,252	\$(21,508)	(7.5)%
Total Use of Fund Balance	\$314,737	\$287,760	\$266,252	\$(21,508)	(7.5)%
Total Financing Sources	\$825,839	\$826,009	\$882,373	\$56,364	6.8%
Net Cost	\$(287,759)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in costs associated with planned additional transportation services.

The change in total revenue is due to:

- An increase in special taxes due to increased participating properties.

Reserve changes from the prior year Adopted Budget are detailed below:

- County Service Area No. 10 reserve has increased \$250,000.

Countywide Library Facilities

Budget Unit Functions & Responsibilities

The **Countywide Library Facilities Administration Fee** provides ongoing program administration and funds the Library Facilities projects. Functions include facilitating the collection of development impact fees, preparing annual reports, and funding new or maintaining facilities in the Countywide Library Facilities area. This budget unit is funded by development impact fees.

Goals

- Deliver accurate reports that help program administrators, of the Sacramento Public Library Authority Facility Master Plan, to determine the most appropriate use of funds provided by the collection of the Library Facilities Development Impact Fee.
- Fund Countywide Library facilities as sufficient funds are available.

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
Appropriations by Program					
Countywide Library Facilities	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Gross Expenditures/Appropriations	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Total Expenditures/Appropriations	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Total Financing Uses	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Revenue	\$1,608,298	\$290,200	\$290,200	\$—	—%
Total Revenue	\$1,608,298	\$290,200	\$290,200	\$—	—%
Total Use of Fund Balance	\$5,146,270	\$6,650,628	\$7,207,839	\$557,211	8.4%
Total Financing Sources	\$6,754,568	\$6,940,828	\$7,498,039	\$557,211	8.0%
Net Cost	\$(6,650,629)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Gross Expenditures/Appropriations	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Total Expenditures/Appropriations	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Total Financing Uses	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Revenue from Use Of Money & Property	\$267,124	\$25,200	\$25,200	\$—	—%
Charges for Services	\$1,341,174	\$265,000	\$265,000	\$—	—%
Revenue	\$1,608,298	\$290,200	\$290,200	\$—	—%
Total Revenue	\$1,608,298	\$290,200	\$290,200	\$—	—%
Fund Balance	\$5,146,270	\$6,650,628	\$7,207,839	\$557,211	8.4%
Total Use of Fund Balance	\$5,146,270	\$6,650,628	\$7,207,839	\$557,211	8.4%
Total Financing Sources	\$6,754,568	\$6,940,828	\$7,498,039	\$557,211	8.0%
Net Cost	\$(6,650,629)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in estimated fund balance available for future library facilities.

Florin Road Capital Project

Budget Unit Functions & Responsibilities

The **Florin Road Capital Project** provides funding for enhancements in the Florin Road area as identified in the District's Management Plan. The only new revenue source is from interest earnings from prior collections.

Goals

- Ensure that the District funding is available for planned projects.

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
Appropriations by Program					
Florin Road Property and Business Improvement District (PBID)	\$—	\$461,163	\$471,163	\$10,000	2.2%
Gross Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$10,000	2.2%
Total Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$10,000	2.2%
Total Financing Uses	\$—	\$461,163	\$471,163	\$10,000	2.2%
Revenue	\$19,734	\$20,000	\$20,000	\$—	—%
Total Revenue	\$19,734	\$20,000	\$20,000	\$—	—%
Total Use of Fund Balance	\$421,429	\$441,163	\$451,163	\$10,000	2.3%
Total Financing Sources	\$441,163	\$461,163	\$471,163	\$10,000	2.2%
Net Cost	\$(441,163)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Other Charges	\$—	\$461,163	\$471,163	\$10,000	2.2%
Gross Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$10,000	2.2%
Total Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$10,000	2.2%
Total Financing Uses	\$—	\$461,163	\$471,163	\$10,000	2.2%
Revenue from Use Of Money & Property	\$19,734	\$20,000	\$20,000	\$—	—%
Revenue	\$19,734	\$20,000	\$20,000	\$—	—%
Total Revenue	\$19,734	\$20,000	\$20,000	\$—	—%
Fund Balance	\$421,429	\$441,163	\$451,163	\$10,000	2.3%
Total Use of Fund Balance	\$421,429	\$441,163	\$451,163	\$10,000	2.3%
Total Financing Sources	\$441,163	\$461,163	\$471,163	\$10,000	2.2%
Net Cost	\$(441,163)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funds available for public improvement reimbursements.

Florin Vineyard No. 1 CFD 2016-2

Budget Unit Functions & Responsibilities

The **Florin Vineyard No. 1 Community Facilities District (CFD) 2016-2** provides portions of the major public infrastructure necessary for the Florin Vineyard area to urbanize. This includes construction of improvements designated to meet the needs of development within the Florin Vineyard No. 1 CFD 2016-2 including roadway and transportation, park, parkway and open space improvements. The program is funded by prior bond proceeds as well as special taxes collected within the district boundaries.

Goals

- Coordinate support for infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursement, and land use impacts utilizing other county departments and non-county agencies as resources for the District projects.

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
Appropriations by Program					
Florin Vineyard No.1 CFD	\$37,900	\$725,916	\$770,077	\$44,161	6.1%
Gross Expenditures/Appropriations	\$37,900	\$725,916	\$770,077	\$44,161	6.1%
Total Expenditures/Appropriations	\$37,900	\$725,916	\$770,077	\$44,161	6.1%
Total Financing Uses	\$37,900	\$725,916	\$770,077	\$44,161	6.1%
Revenue	\$88,950	\$84,553	\$86,614	\$2,061	2.4%
Total Revenue	\$88,950	\$84,553	\$86,614	\$2,061	2.4%
Total Use of Fund Balance	\$590,314	\$641,363	\$683,463	\$42,100	6.6%
Total Financing Sources	\$679,264	\$725,916	\$770,077	\$44,161	6.1%
Net Cost	\$(641,364)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$37,900	\$207,052	\$250,713	\$43,661	21.1%
Other Charges	\$—	\$518,864	\$519,364	\$500	0.1%
Gross Expenditures/Appropriations	\$37,900	\$725,916	\$770,077	\$44,161	6.1%
Total Expenditures/Appropriations	\$37,900	\$725,916	\$770,077	\$44,161	6.1%
Total Financing Uses	\$37,900	\$725,916	\$770,077	\$44,161	6.1%
Taxes	\$77,950	\$79,353	\$81,414	\$2,061	2.6%
Revenue from Use Of Money & Property	\$11,000	\$5,200	\$5,200	\$—	—%
Revenue	\$88,950	\$84,553	\$86,614	\$2,061	2.4%
Total Revenue	\$88,950	\$84,553	\$86,614	\$2,061	2.4%
Fund Balance	\$590,314	\$641,363	\$683,463	\$42,100	6.6%
Total Use of Fund Balance	\$590,314	\$641,363	\$683,463	\$42,100	6.6%
Total Financing Sources	\$679,264	\$725,916	\$770,077	\$44,161	6.1%
Net Cost	\$(641,364)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funds available for administration of the district.
- A minor increase in funds available for public facilities.

The change in total revenue is due to:

- An increase in special taxes levied as planned.

Florin Vineyard Comm Plan

Budget Unit Functions & Responsibilities

The **Florin Vineyard Community Plan (FVCP)** provides portions of the major public infrastructure necessary for the area to urbanize. This includes the construction of roadways, park and public transit facilities plus funding roadways for other jurisdictions as identified by the FVCP Fee Program. Funding for this program is achieved through a development impact fee.

Goals

- Ensure funding is provided for infrastructure projects' design and construction, and the FVCP area's land-use impacts are mitigated.
- Monitor and ensure adequate infrastructure funding is available for planned projects.

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
Appropriations by Program					
Florin Vineyard Community Plan	\$961,441	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Gross Expenditures/Appropriations	\$961,441	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Total Expenditures/Appropriations	\$961,441	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Total Financing Uses	\$961,441	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Revenue	\$5,436,196	\$25,500	\$25,500	\$—	—%
Total Revenue	\$5,436,196	\$25,500	\$25,500	\$—	—%
Total Use of Fund Balance	\$2,396,423	\$6,871,178	\$8,422,309	\$1,551,131	22.6%
Total Financing Sources	\$7,832,619	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Net Cost	\$(6,871,178)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$265,050	\$6,316,411	\$8,038,911	\$1,722,500	27.3%
Other Charges	\$—	\$408,898	\$408,898	\$—	—%
Interfund Charges	\$696,390	\$171,369	\$—	\$(171,369)	(100.0)%
Gross Expenditures/Appropriations	\$961,441	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Total Expenditures/Appropriations	\$961,441	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Total Financing Uses	\$961,441	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Revenue from Use Of Money & Property	\$349,149	\$10,500	\$10,500	\$—	—%
Charges for Services	\$5,087,047	\$15,000	\$15,000	\$—	—%
Revenue	\$5,436,196	\$25,500	\$25,500	\$—	—%
Total Revenue	\$5,436,196	\$25,500	\$25,500	\$—	—%
Fund Balance	\$2,396,423	\$6,871,178	\$8,422,309	\$1,551,131	22.6%
Total Use of Fund Balance	\$2,396,423	\$6,871,178	\$8,422,309	\$1,551,131	22.6%
Total Financing Sources	\$7,832,619	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Net Cost	\$(6,871,178)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in anticipated roadway expenditures because of significant development fee revenue collected in Fiscal Year 2024-25.
- A reduction in the interfund charges due to meeting the cap on the contribution for the Gerber Projects.

Laguna Community Facilities District

Budget Unit Functions & Responsibilities

The **Laguna Community Facilities District** provides funding for portions of the major public infrastructure necessary for the urbanization of the area. This includes construction of a major freeway interchange, roadway, public transit and fire protection facilities. The only remaining source of revenue is from interest earnings from prior collections.

Goals

- Collaborate with the cities of Elk Grove and Sacramento and the Sacramento Regional Transit District regarding the funding of remaining project priorities.

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
Appropriations by Program					
Laguna CFD	\$23,748	\$299,781	\$277,781	\$(22,000)	(7.3)%
Gross Expenditures/Appropriations	\$23,748	\$299,781	\$277,781	\$(22,000)	(7.3)%
Total Expenditures/Appropriations	\$23,748	\$299,781	\$277,781	\$(22,000)	(7.3)%
Total Financing Uses	\$23,748	\$299,781	\$277,781	\$(22,000)	(7.3)%
Revenue	\$13,891	\$3,000	\$3,000	\$—	—%
Total Revenue	\$13,891	\$3,000	\$3,000	\$—	—%
Total Use of Fund Balance	\$306,639	\$296,781	\$274,781	\$(22,000)	(7.4)%
Total Financing Sources	\$320,530	\$299,781	\$277,781	\$(22,000)	(7.3)%
Net Cost	\$(296,782)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$23,748	\$100,000	\$100,000	\$—	—%
Other Charges	\$—	\$199,781	\$177,781	\$(22,000)	(11.0)%
Gross Expenditures/Appropriations	\$23,748	\$299,781	\$277,781	\$(22,000)	(7.3)%
Total Expenditures/Appropriations	\$23,748	\$299,781	\$277,781	\$(22,000)	(7.3)%
Total Financing Uses	\$23,748	\$299,781	\$277,781	\$(22,000)	(7.3)%
Revenue from Use Of Money & Property	\$13,891	\$3,000	\$3,000	\$—	—%
Revenue	\$13,891	\$3,000	\$3,000	\$—	—%
Total Revenue	\$13,891	\$3,000	\$3,000	\$—	—%
Fund Balance	\$306,639	\$296,781	\$274,781	\$(22,000)	(7.4)%
Total Use of Fund Balance	\$306,639	\$296,781	\$274,781	\$(22,000)	(7.4)%
Total Financing Sources	\$320,530	\$299,781	\$277,781	\$(22,000)	(7.3)%
Net Cost	\$(296,782)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in funds available.

Laguna Crk/Elliott Rch CFD No. 1

Budget Unit Functions & Responsibilities

The **Laguna Creek/Elliott Ranch Community Facilities District (CFD) No. 1** distributes funds within the guidelines of the bond covenants to the City of Elk Grove for the major public infrastructure necessary to urbanize the area. This includes remaining construction authorized when the District was formed in 1990 of freeway interchanges, railroad over-crossing, roadway, public transit, fire protection, park, storm drainage and flood control facilities. Most of these facilities were completed prior to the incorporation of Elk Grove in 2000. This budget unit is funded by a special tax and programs include:

- Laguna Creek/Elliott Ranch CFD Improvement Area No. 1
- Laguna Creek/Elliott Ranch CFD Improvement Area No. 2

Goals

- Collaborate with the City of Elk Grove to schedule remaining authorized facilities projects with the available District financing.

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
Appropriations by Program					
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$2,357,189	\$3,753,374	\$3,337,292	\$(416,082)	(11.1)%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$1,398,590	\$1,723,559	\$1,772,477	\$48,918	2.8%
Gross Expenditures/Appropriations	\$3,755,779	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Total Expenditures/Appropriations	\$3,755,779	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Provision for Reserves	\$18,505	\$—	\$—	\$—	—%
Total Financing Uses	\$3,774,284	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Revenue	\$117,426	\$18,000	\$18,000	\$—	—%
Total Revenue	\$117,426	\$18,000	\$18,000	\$—	—%
Total Use of Fund Balance	\$9,115,787	\$5,458,933	\$5,091,769	\$(367,164)	(6.7)%
Total Financing Sources	\$9,233,213	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Net Cost	\$(5,458,929)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$311,012	\$615,000	\$615,000	\$—	—%
Other Charges	\$3,444,767	\$4,861,933	\$4,494,769	\$(367,164)	(7.6)%
Gross Expenditures/Appropriations	\$3,755,779	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Total Expenditures/Appropriations	\$3,755,779	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Provision for Reserves	\$18,505	\$—	\$—	\$—	—%
Total Financing Uses	\$3,774,284	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Revenue from Use Of Money & Property	\$117,426	\$18,000	\$18,000	\$—	—%
Revenue	\$117,426	\$18,000	\$18,000	\$—	—%
Total Revenue	\$117,426	\$18,000	\$18,000	\$—	—%
Reserve Release	\$3,444,766	\$2	\$—	\$(2)	(100.0)%
Fund Balance	\$5,671,021	\$5,458,931	\$5,091,769	\$(367,162)	(6.7)%
Total Use of Fund Balance	\$9,115,787	\$5,458,933	\$5,091,769	\$(367,164)	(6.7)%
Total Financing Sources	\$9,233,213	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Net Cost	\$(5,458,929)	\$—	\$—	\$—	—%

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.

Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1

Program Overview

Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1 provides for the construction of major freeway interchanges, railroad over-crossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district. The only remaining source of revenue is interest earnings on prior collections.

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
Appropriations by Object					
Services & Supplies	\$154,709	\$350,000	\$350,000	\$—	—%
Other Charges	\$2,202,480	\$3,403,374	\$2,987,292	\$(416,082)	(12.2)%
Gross Expenditures/Appropriations	\$2,357,189	\$3,753,374	\$3,337,292	\$(416,082)	(11.1)%
Total Expenditures/Appropriations	\$2,357,189	\$3,753,374	\$3,337,292	\$(416,082)	(11.1)%
Provision for Reserves	\$18,504	\$—	\$—	\$—	—%
Total Financing Uses	\$2,375,693	\$3,753,374	\$3,337,292	\$(416,082)	(11.1)%
Revenue from Use Of Money & Property	\$88,461	\$15,000	\$15,000	\$—	—%
Revenue	\$88,461	\$15,000	\$15,000	\$—	—%
Total Revenue	\$88,461	\$15,000	\$15,000	\$—	—%
Reserve Release	\$2,202,480	\$1	\$—	\$(1)	(100.0)%
Fund Balance	\$3,823,124	\$3,738,373	\$3,322,292	\$(416,081)	(11.1)%
Total Use of Fund Balance	\$6,025,604	\$3,738,374	\$3,322,292	\$(416,082)	(11.1)%
Total Financing Sources	\$6,114,065	\$3,753,374	\$3,337,292	\$(416,082)	(11.1)%
Net Cost	\$(3,738,372)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in reimbursement payment.

There are no longer any reserves associated with this program.

Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2

Program Overview

Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2 provides for the construction of major freeway interchanges, railroad over-crossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district. The remaining source of revenue is interest earnings on prior collections.

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
Appropriations by Object					
Services & Supplies	\$156,303	\$265,000	\$265,000	\$—	—%
Other Charges	\$1,242,287	\$1,458,559	\$1,507,477	\$48,918	3.4%
Gross Expenditures/Appropriations	\$1,398,590	\$1,723,559	\$1,772,477	\$48,918	2.8%
Total Expenditures/Appropriations	\$1,398,590	\$1,723,559	\$1,772,477	\$48,918	2.8%
Provision for Reserves	\$1	\$—	\$—	\$—	—%
Total Financing Uses	\$1,398,591	\$1,723,559	\$1,772,477	\$48,918	2.8%
Revenue from Use Of Money & Property	\$28,965	\$3,000	\$3,000	\$—	—%
Revenue	\$28,965	\$3,000	\$3,000	\$—	—%
Total Revenue	\$28,965	\$3,000	\$3,000	\$—	—%
Reserve Release	\$1,242,286	\$1	\$—	\$(1)	(100.0)%
Fund Balance	\$1,847,897	\$1,720,558	\$1,769,477	\$48,919	2.8%
Total Use of Fund Balance	\$3,090,183	\$1,720,559	\$1,769,477	\$48,918	2.8%
Total Financing Sources	\$3,119,148	\$1,723,559	\$1,772,477	\$48,918	2.8%
Net Cost	\$(1,720,557)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funds available for public facilities.

There are no longer any reserves associated with this program.

Laguna Stonelake CFD

Budget Unit Functions & Responsibilities

The **Laguna Stonelake Community Facilities District (CFD)** provides funding for portions of the major public infrastructure necessary to urbanize the area. This includes the construction of a major freeway interchange, roadway, drainage, public transit, sewer, water, library, park, and fire protection facilities. This program is funded by special taxes and interest earnings.

Goals

- Provide ongoing administration until the Mello-Roos special tax bonds are retired for the District.

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
Appropriations by Program					
Laguna Stonelake CFD	\$123,076	\$378,951	\$281,762	\$(97,189)	(25.6)%
Gross Expenditures/Appropriations	\$123,076	\$378,951	\$281,762	\$(97,189)	(25.6)%
Total Expenditures/Appropriations	\$123,076	\$378,951	\$281,762	\$(97,189)	(25.6)%
Total Financing Uses	\$123,076	\$378,951	\$281,762	\$(97,189)	(25.6)%
Revenue	\$128,647	\$125,000	\$5,000	\$(120,000)	(96.0)%
Total Revenue	\$128,647	\$125,000	\$5,000	\$(120,000)	(96.0)%
Total Use of Fund Balance	\$248,381	\$253,951	\$276,762	\$22,811	9.0%
Total Financing Sources	\$377,028	\$378,951	\$281,762	\$(97,189)	(25.6)%
Net Cost	\$(253,952)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$123,076	\$377,951	\$280,762	\$(97,189)	(25.7)%
Other Charges	\$—	\$1,000	\$1,000	\$—	—%
Gross Expenditures/Appropriations	\$123,076	\$378,951	\$281,762	\$(97,189)	(25.6)%
Total Expenditures/Appropriations	\$123,076	\$378,951	\$281,762	\$(97,189)	(25.6)%
Total Financing Uses	\$123,076	\$378,951	\$281,762	\$(97,189)	(25.6)%
Taxes	\$126,025	\$120,000	\$—	\$(120,000)	(100.0)%
Revenue from Use Of Money & Property	\$2,622	\$5,000	\$5,000	\$—	—%
Revenue	\$128,647	\$125,000	\$5,000	\$(120,000)	(96.0)%
Total Revenue	\$128,647	\$125,000	\$5,000	\$(120,000)	(96.0)%
Fund Balance	\$248,381	\$253,951	\$276,762	\$22,811	9.0%
Total Use of Fund Balance	\$248,381	\$253,951	\$276,762	\$22,811	9.0%
Total Financing Sources	\$377,028	\$378,951	\$281,762	\$(97,189)	(25.6)%
Net Cost	\$(253,952)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease due to the bonds maturing in October 2025 and no additional revenue planned.

The change in total revenue is due to:

- A decrease in special taxes as the special taxes will be ceased this year.

Mather Landscape Maint CFD

Budget Unit Functions & Responsibilities

The **Mather Landscape Maintenance Community Facilities District (CFD)** provides funding for the landscape maintenance and installation services associated with the Independence at Mather residential subdivision. This includes the installation, maintenance, repair and/or replacement of landscape facilities; the creation and maintenance of a firebreak area primarily at the boundaries of the District; and the maintenance of signing, pavement, striping and shoulders of a bike and pedestrian trail in the parkway/open space corridors. This program is funded by special taxes and interest earnings.

Goals

- Provide landscape maintenance and other services utilizing county departments as resources.

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
Appropriations by Program					
Mather Landscape Maintenance CFD	\$187,947	\$523,958	\$301,798	\$(222,160)	(42.4)%
Gross Expenditures/Appropriations	\$187,947	\$523,958	\$301,798	\$(222,160)	(42.4)%
Total Expenditures/Appropriations	\$187,947	\$523,958	\$301,798	\$(222,160)	(42.4)%
Provision for Reserves	\$—	\$—	\$200,000	\$200,000	—%
Total Financing Uses	\$187,947	\$523,958	\$501,798	\$(22,160)	(4.2)%
Revenue	\$185,588	\$178,080	\$176,030	\$(2,050)	(1.2)%
Total Revenue	\$185,588	\$178,080	\$176,030	\$(2,050)	(1.2)%
Total Use of Fund Balance	\$348,237	\$345,878	\$325,768	\$(20,110)	(5.8)%
Total Financing Sources	\$533,825	\$523,958	\$501,798	\$(22,160)	(4.2)%
Net Cost	\$(345,878)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$30,845	\$360,913	\$133,925	\$(226,988)	(62.9)%
Other Charges	\$749	\$2,000	\$2,000	\$—	—%
Interfund Charges	\$156,352	\$161,045	\$165,873	\$4,828	3.0%
Gross Expenditures/Appropriations	\$187,947	\$523,958	\$301,798	\$(222,160)	(42.4)%
Total Expenditures/Appropriations	\$187,947	\$523,958	\$301,798	\$(222,160)	(42.4)%
Provision for Reserves	\$—	\$—	\$200,000	\$200,000	—%
Total Financing Uses	\$187,947	\$523,958	\$501,798	\$(22,160)	(4.2)%
Taxes	\$—	\$161,824	\$166,030	\$4,206	2.6%
Revenue from Use Of Money & Property	\$29,073	\$16,256	\$10,000	\$(6,256)	(38.5)%
Charges for Services	\$156,515	\$—	\$—	\$—	—%
Revenue	\$185,588	\$178,080	\$176,030	\$(2,050)	(1.2)%
Total Revenue	\$185,588	\$178,080	\$176,030	\$(2,050)	(1.2)%
Fund Balance	\$348,237	\$345,878	\$325,768	\$(20,110)	(5.8)%
Total Use of Fund Balance	\$348,237	\$345,878	\$325,768	\$(20,110)	(5.8)%
Total Financing Sources	\$533,825	\$523,958	\$501,798	\$(22,160)	(4.2)%
Net Cost	\$(345,878)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in estimated available fund balance available for services.
- A slight increase in Intrafund charges to fund the landscape, bike and pedestrian trail and fire break maintenance services.

The change in total revenue is due to:

- A decrease offset slightly by an increase in planned special tax revenue.

Reserve changes from the prior year Adopted Budget are detailed below:

- Reserves for future facilities and large maintenance projects have increased \$200,000.

Mather PFFP

Budget Unit Functions & Responsibilities

The **Mather Public Facilities Financing Plan** provides portions of the major public infrastructure roadway facilities necessary for the Mather area to develop. This program is funded by development impact fees.

Goals

- Coordinate support for infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and land use impacts utilizing other county departments and non-county agencies as resources for the District projects.

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
Appropriations by Program					
Mather Public Facilities Financing Plan	\$9,361	\$839,551	\$834,796	\$(4,755)	(0.6)%
Gross Expenditures/Appropriations	\$9,361	\$839,551	\$834,796	\$(4,755)	(0.6)%
Total Expenditures/Appropriations	\$9,361	\$839,551	\$834,796	\$(4,755)	(0.6)%
Total Financing Uses	\$9,361	\$839,551	\$834,796	\$(4,755)	(0.6)%
Revenue	\$42,454	\$5,000	\$5,000	\$—	—%
Total Revenue	\$42,454	\$5,000	\$5,000	\$—	—%
Total Use of Fund Balance	\$801,458	\$834,551	\$829,796	\$(4,755)	(0.6)%
Total Financing Sources	\$843,912	\$839,551	\$834,796	\$(4,755)	(0.6)%
Net Cost	\$(834,551)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$9,361	\$721,001	\$716,246	\$(4,755)	(0.7)%
Other Charges	\$—	\$118,550	\$118,550	\$—	—%
Gross Expenditures/Appropriations	\$9,361	\$839,551	\$834,796	\$(4,755)	(0.6)%
Total Expenditures/Appropriations	\$9,361	\$839,551	\$834,796	\$(4,755)	(0.6)%
Total Financing Uses	\$9,361	\$839,551	\$834,796	\$(4,755)	(0.6)%
Revenue from Use Of Money & Property	\$42,454	\$5,000	\$5,000	\$—	—%
Revenue	\$42,454	\$5,000	\$5,000	\$—	—%
Total Revenue	\$42,454	\$5,000	\$5,000	\$—	—%
Fund Balance	\$801,458	\$834,551	\$829,796	\$(4,755)	(0.6)%
Total Use of Fund Balance	\$801,458	\$834,551	\$829,796	\$(4,755)	(0.6)%
Total Financing Sources	\$843,912	\$839,551	\$834,796	\$(4,755)	(0.6)%
Net Cost	\$(834,551)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in estimated available fund balance.

McClellan CFD 2004-1

Budget Unit Functions & Responsibilities

The **McClellan Community Facilities District (CFD) 2004-1** provides funding for portions of the public infrastructure and public facilities necessary for reuse. This includes construction of roadway, drainage, sewer, and landscape facilities. This program is funded by prior bond issuance, special taxes, and interest earnings.

Goals

- Ensure the necessary financing is available when needed for planned projects. This includes provisions for, and documentation of, reimbursement payments to private developers for infrastructure work performed at the developers' initial expense.

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
Appropriations by Program					
McClellan Park CFD No. 2004-1	\$137,932	\$972,605	\$1,020,121	\$47,516	4.9%
Gross Expenditures/Appropriations	\$137,932	\$972,605	\$1,020,121	\$47,516	4.9%
Total Expenditures/Appropriations	\$137,932	\$972,605	\$1,020,121	\$47,516	4.9%
Total Financing Uses	\$137,932	\$972,605	\$1,020,121	\$47,516	4.9%
Revenue	\$165,379	\$163,000	\$162,335	\$(665)	(0.4)%
Total Revenue	\$165,379	\$163,000	\$162,335	\$(665)	(0.4)%
Total Use of Fund Balance	\$782,159	\$809,605	\$857,786	\$48,181	6.0%
Total Financing Sources	\$947,538	\$972,605	\$1,020,121	\$47,516	4.9%
Net Cost	\$(809,606)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$137,932	\$573,458	\$597,446	\$23,988	4.2%
Other Charges	\$—	\$399,147	\$422,675	\$23,528	5.9%
Gross Expenditures/Appropriations	\$137,932	\$972,605	\$1,020,121	\$47,516	4.9%
Total Expenditures/Appropriations	\$137,932	\$972,605	\$1,020,121	\$47,516	4.9%
Total Financing Uses	\$137,932	\$972,605	\$1,020,121	\$47,516	4.9%
Taxes	\$157,888	\$148,000	\$156,335	\$8,335	5.6%
Revenue from Use Of Money & Property	\$7,491	\$15,000	\$6,000	\$(9,000)	(60.0)%
Revenue	\$165,379	\$163,000	\$162,335	\$(665)	(0.4)%
Total Revenue	\$165,379	\$163,000	\$162,335	\$(665)	(0.4)%
Fund Balance	\$782,159	\$809,605	\$857,786	\$48,181	6.0%
Total Use of Fund Balance	\$782,159	\$809,605	\$857,786	\$48,181	6.0%
Total Financing Sources	\$947,538	\$972,605	\$1,020,121	\$47,516	4.9%
Net Cost	\$(809,606)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funds available for public improvement reimbursements.

The change in total revenue is due to:

- A decrease in interest income offset by an increase in special taxes levied for administrative purposes.

Metro Air Park 2001 CFD 2000-1

Budget Unit Functions & Responsibilities

The **Metro Air Park 2001 Community Facilities District (CFD) 2000-1** provides funding for public infrastructure and facilities necessary to develop. This includes construction of roadway, freeway, drainage, sewer, and water facilities. This program is funded by special taxes and prior bond issuance.

Goals

- Ensure that necessary financing is available when needed for planned projects through either the issuance of debt or collection of special taxes. This includes provisions for, and documentation of, reimbursement payments to private developers for infrastructure work performed at the developers' initial expense.

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
Appropriations by Program					
Metro Air Park 2001 CFD No. 2000-1	\$14,184,381	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Gross Expenditures/Appropriations	\$14,184,381	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Total Expenditures/Appropriations	\$14,184,381	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Total Financing Uses	\$14,184,381	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Revenue	\$2,090,457	\$3,819,280	\$4,926,340	\$1,107,060	29.0%
Total Revenue	\$2,090,457	\$3,819,280	\$4,926,340	\$1,107,060	29.0%
Total Use of Fund Balance	\$44,314,510	\$32,220,585	\$33,155,258	\$934,673	2.9%
Total Financing Sources	\$46,404,967	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Net Cost	\$(32,220,585)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$1,360,642	\$25,293,939	\$37,074,598	\$11,780,659	46.6%
Other Charges	\$10,823,739	\$9,745,926	\$7,000	\$(9,738,926)	(99.9)%
Interfund Charges	\$2,000,000	\$1,000,000	\$1,000,000	\$—	—%
Gross Expenditures/Appropriations	\$14,184,381	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Total Expenditures/Appropriations	\$14,184,381	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Total Financing Uses	\$14,184,381	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Taxes	\$2,035,397	\$1,984,280	\$2,071,940	\$87,660	4.4%
Revenue from Use Of Money & Property	\$55,060	\$35,000	\$1,010,000	\$975,000	2,785.7%
Miscellaneous Revenues	\$—	\$1,800,000	\$1,844,400	\$44,400	2.5%
Revenue	\$2,090,457	\$3,819,280	\$4,926,340	\$1,107,060	29.0%
Total Revenue	\$2,090,457	\$3,819,280	\$4,926,340	\$1,107,060	29.0%
Fund Balance	\$44,314,510	\$32,220,585	\$33,155,258	\$934,673	2.9%
Total Use of Fund Balance	\$44,314,510	\$32,220,585	\$33,155,258	\$934,673	2.9%
Total Financing Sources	\$46,404,967	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Net Cost	\$(32,220,585)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funds available for construction costs and public works services primarily resulting from pay-go special taxes and interest earnings in prior years.
- A reduction in reimbursements as planned developer reimbursements will be funded out of the Metro Air Park Impact Fees (BU 1460000).

The change in total revenue is due to:

- An increase in pay-go special tax revenue, interest income, and additional funds from the Metro Air Park Enhanced Infrastructure Financing District.

Metro Air Park Impact Fees

Budget Unit Functions & Responsibilities

The **Metro Air Park Impact Fees** provides funding for portions of the major public infrastructure necessary for the urbanization of the Metro Air Park Special Program area. This includes construction of roadways improvements, freeway improvements, drainage improvements, sewer improvements, water facilities, and other miscellaneous facilities. The source of funding is the development impact fees collected from developers pulling permits.

Goals

- Ensure project support is provided by county departments and non-county agencies for infrastructure project design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects. Funding is provided through the collection of development impact fees.

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
Appropriations by Program					
Metro Air Park Impact Fees	\$2,271,381	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Gross Expenditures/Appropriations	\$2,271,381	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Total Expenditures/Appropriations	\$2,271,381	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Total Financing Uses	\$2,271,381	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Revenue	\$2,773,444	\$405,000	\$405,000	\$—	—%
Total Interfund Reimbursements	\$2,000,000	\$1,000,000	\$1,000,000	\$—	—%
Total Revenue	\$4,773,444	\$1,405,000	\$1,405,000	\$—	—%
Total Use of Fund Balance	\$37,149,532	\$39,651,595	\$30,381,807	\$(9,269,788)	(23.4)%
Total Financing Sources	\$41,922,976	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Net Cost	\$(39,651,595)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$2,271,381	\$13,846,039	\$13,877,039	\$31,000	0.2%
Other Charges	\$—	\$27,210,556	\$17,909,768	\$(9,300,788)	(34.2)%
Gross Expenditures/Appropriations	\$2,271,381	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Total Expenditures/Appropriations	\$2,271,381	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Total Financing Uses	\$2,271,381	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Revenue from Use Of Money & Property	\$1,769,864	\$205,000	\$205,000	\$—	—%
Charges for Services	\$1,003,580	\$200,000	\$200,000	\$—	—%
Revenue	\$2,773,444	\$405,000	\$405,000	\$—	—%
Other Interfund Reimbursements	\$2,000,000	\$1,000,000	\$1,000,000	\$—	—%
Total Interfund Reimbursements	\$2,000,000	\$1,000,000	\$1,000,000	\$—	—%
Total Revenue	\$4,773,444	\$1,405,000	\$1,405,000	\$—	—%
Fund Balance	\$37,149,532	\$39,651,595	\$30,381,807	\$(9,269,788)	(23.4)%
Total Use of Fund Balance	\$37,149,532	\$39,651,595	\$30,381,807	\$(9,269,788)	(23.4)%
Total Financing Sources	\$41,922,976	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Net Cost	\$(39,651,595)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in funds available for public improvement reimbursements due to significant reimbursements occurring in Fiscal Year 2024-25 as planned.

Metro Air Park Services Tax

Budget Unit Functions & Responsibilities

The **Metro Air Park Services Tax** provides maintenance revenue for facilities within the development. This includes maintenance of roadway, drainage, water facilities, and traffic monitoring. This program is funded by special taxes.

Goals

- Ensure necessary revenue is available when needed for maintenance projects.

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
Appropriations by Program					
Metro Air Park Services Tax	\$175,299	\$1,395,542	\$1,408,983	\$13,441	1.0%
Gross Expenditures/Appropriations	\$175,299	\$1,395,542	\$1,408,983	\$13,441	1.0%
Total Expenditures/Appropriations	\$175,299	\$1,395,542	\$1,408,983	\$13,441	1.0%
Total Financing Uses	\$175,299	\$1,395,542	\$1,408,983	\$13,441	1.0%
Revenue	\$243,838	\$223,815	\$213,500	\$(10,315)	(4.6)%
Total Interfund Reimbursements	\$70,270	\$275,525	\$219,705	\$(55,820)	(20.3)%
Total Revenue	\$314,108	\$499,340	\$433,205	\$(66,135)	(13.2)%
Total Use of Fund Balance	\$757,311	\$896,202	\$975,778	\$79,576	8.9%
Total Financing Sources	\$1,071,419	\$1,395,542	\$1,408,983	\$13,441	1.0%
Net Cost	\$(896,120)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$105,029	\$1,120,017	\$1,189,278	\$69,261	6.2%
Interfund Charges	\$70,270	\$275,525	\$219,705	\$(55,820)	(20.3)%
Gross Expenditures/Appropriations	\$175,299	\$1,395,542	\$1,408,983	\$13,441	1.0%
Total Expenditures/Appropriations	\$175,299	\$1,395,542	\$1,408,983	\$13,441	1.0%
Total Financing Uses	\$175,299	\$1,395,542	\$1,408,983	\$13,441	1.0%
Taxes	\$205,838	\$219,815	\$210,000	\$(9,815)	(4.5)%
Revenue from Use Of Money & Property	\$36,716	\$4,000	\$3,500	\$(500)	(12.5)%
Charges for Services	\$1,284	\$—	\$—	\$—	—%
Revenue	\$243,838	\$223,815	\$213,500	\$(10,315)	(4.6)%
Other Interfund Reimbursements	\$70,270	\$275,525	\$219,705	\$(55,820)	(20.3)%
Total Interfund Reimbursements	\$70,270	\$275,525	\$219,705	\$(55,820)	(20.3)%
Total Revenue	\$314,108	\$499,340	\$433,205	\$(66,135)	(13.2)%
Fund Balance	\$757,311	\$896,202	\$975,778	\$79,576	8.9%
Total Use of Fund Balance	\$757,311	\$896,202	\$975,778	\$79,576	8.9%
Total Financing Sources	\$1,071,419	\$1,395,542	\$1,408,983	\$13,441	1.0%
Net Cost	\$(896,120)	\$—	\$—	\$—	—%

Summary of Changes

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

- An increase in funds available for public works services.
- A slight decrease in interfund charges.

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

- An decrease in revenue to true up based on more accurate information.
- A slight decrease in interfund reimbursements.

North Vineyard Station Specific Plan

Budget Unit Functions & Responsibilities

The **North Vineyard Station Specific Plan** provides funding for portions of the major public infrastructure necessary for the urbanization of the area. This includes the construction of roadways, frontage lanes, public transit, library, and park facilities. Funding is provided through the collection of development impact fees.

Goals

- Ensure project support is provided by county departments and non-county agencies for infrastructure project design and construction, environmental impact matters, cost-sharing agreements, contributions and reimbursements, and District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects.

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
Appropriations by Program					
North Vineyard Station	\$818,225	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Gross Expenditures/Appropriations	\$818,225	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Total Expenditures/Appropriations	\$818,225	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Total Financing Uses	\$818,225	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Revenue	\$993,288	\$46,000	\$36,000	\$(10,000)	(21.7)%
Total Interfund Reimbursements	\$696,390	\$171,369	\$—	\$(171,369)	(100.0)%
Total Revenue	\$1,689,678	\$217,369	\$36,000	\$(181,369)	(83.4)%
Total Use of Fund Balance	\$5,050,605	\$5,922,059	\$5,218,528	\$(703,531)	(11.9)%
Total Financing Sources	\$6,740,283	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Net Cost	\$(5,922,059)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$818,225	\$4,145,767	\$3,250,867	\$(894,900)	(21.6)%
Other Charges	\$—	\$1,993,661	\$2,003,661	\$10,000	0.5%
Gross Expenditures/Appropriations	\$818,225	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Total Expenditures/Appropriations	\$818,225	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Total Financing Uses	\$818,225	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Revenue from Use Of Money & Property	\$262,625	\$16,000	\$16,000	\$—	—%
Charges for Services	\$730,663	\$30,000	\$20,000	\$(10,000)	(33.3)%
Revenue	\$993,288	\$46,000	\$36,000	\$(10,000)	(21.7)%
Other Interfund Reimbursements	\$696,390	\$171,369	\$—	\$(171,369)	(100.0)%
Total Interfund Reimbursements	\$696,390	\$171,369	\$—	\$(171,369)	(100.0)%
Total Revenue	\$1,689,678	\$217,369	\$36,000	\$(181,369)	(83.4)%
Fund Balance	\$5,050,605	\$5,922,059	\$5,218,528	\$(703,531)	(11.9)%
Total Use of Fund Balance	\$5,050,605	\$5,922,059	\$5,218,528	\$(703,531)	(11.9)%
Total Financing Sources	\$6,740,283	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Net Cost	\$(5,922,059)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in available fund balance due to current project expenditures and no development fee revenue in Fiscal Year 2024-25.

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

- A decrease in Development Fees revenue due to the market fluctuations and uncertainty of the revenues.
- Interfund transfers are reduced to zero in Fiscal Year 2025-26 due to meeting the cap of the contribution from the Florin Vineyard Community Plan (BU 1450000) for the Gerber Road projects currently under construction.

North Vineyard Station CFDs

Budget Unit Functions & Responsibilities

The **North Vineyard Station Community Facilities Districts (CFDs)** provide funding for portions of the major public infrastructure necessary for the North Vineyard Station area to urbanize. This includes the construction of roadway and transportation improvements, signalized intersections, landscaping improvements, sanitary sewer, storm drainage and potable water systems. The programs are funded by prior bond proceeds as well as special taxes collected within the district boundaries and include:

- North Vineyard Station CFD #1
- North Vineyard Station CFD #2

Goals

- Coordinate support for infrastructure design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursement, and land use impacts utilizing other county departments and non-county agencies as resources for District projects.

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
Appropriations by Program					
North Vineyard Station CFD #1	\$145,871	\$3,016,612	\$3,804,361	\$787,749	26.1%
North Vineyard Station CFD #2	\$69,679	\$3,038,874	\$2,196,099	\$(842,775)	(27.7)%
Gross Expenditures/Appropriations	\$215,550	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Total Expenditures/Appropriations	\$215,550	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Total Financing Uses	\$215,550	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Revenue	\$984,738	\$918,746	\$907,446	\$(11,300)	(1.2)%
Total Revenue	\$984,738	\$918,746	\$907,446	\$(11,300)	(1.2)%
Total Use of Fund Balance	\$4,367,552	\$5,136,740	\$5,093,014	\$(43,726)	(0.9)%
Total Financing Sources	\$5,352,290	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Net Cost	\$(5,136,740)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$215,550	\$2,441,271	\$4,107,221	\$1,665,950	68.2%
Other Charges	\$—	\$3,614,215	\$1,893,239	\$(1,720,976)	(47.6)%
Gross Expenditures/Appropriations	\$215,550	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Total Expenditures/Appropriations	\$215,550	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Total Financing Uses	\$215,550	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Taxes	\$964,187	\$814,246	\$882,946	\$68,700	8.4%
Revenue from Use Of Money & Property	\$20,551	\$104,500	\$24,500	\$(80,000)	(76.6)%
Revenue	\$984,738	\$918,746	\$907,446	\$(11,300)	(1.2)%
Total Revenue	\$984,738	\$918,746	\$907,446	\$(11,300)	(1.2)%
Fund Balance	\$4,367,552	\$5,136,740	\$5,093,014	\$(43,726)	(0.9)%
Total Use of Fund Balance	\$4,367,552	\$5,136,740	\$5,093,014	\$(43,726)	(0.9)%
Total Financing Sources	\$5,352,290	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Net Cost	\$(5,136,740)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase within North Vineyard Station #1 due to available fund balance.
- A decrease in future reimbursements in North Vineyard Station #2 because of available fund balance.

The change in total revenue is due to:

- A slightly higher Special Tax Revenue in North Vineyard Station #1.
- A decrease in revenue from North Vineyard Station #2

North Vineyard Station CFD #1

Program Overview

North Vineyard Station CFD #1 consists of approximately 284 acres that are bound by Florin Road on the north, Gerber Road on the south, and Bradshaw road on the east. This district provides funding for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems. The program is funded by prior bond proceeds as well as special taxes collected within the district boundaries.

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
Appropriations by Object					
Services & Supplies	\$145,871	\$2,230,584	\$3,804,361	\$1,573,777	70.6%
Other Charges	\$—	\$786,028	\$—	\$(786,028)	(100.0)%
Gross Expenditures/Appropriations	\$145,871	\$3,016,612	\$3,804,361	\$787,749	26.1%
Total Expenditures/Appropriations	\$145,871	\$3,016,612	\$3,804,361	\$787,749	26.1%
Total Financing Uses	\$145,871	\$3,016,612	\$3,804,361	\$787,749	26.1%
Taxes	\$732,844	\$703,929	\$749,404	\$45,475	6.5%
Revenue from Use Of Money & Property	\$(3,617)	\$1,000	\$1,000	\$—	—%
Revenue	\$729,227	\$704,929	\$750,404	\$45,475	6.5%
Total Revenue	\$729,227	\$704,929	\$750,404	\$45,475	6.5%
Fund Balance	\$1,728,327	\$2,311,683	\$3,053,957	\$742,274	32.1%
Total Use of Fund Balance	\$1,728,327	\$2,311,683	\$3,053,957	\$742,274	32.1%
Total Financing Sources	\$2,457,554	\$3,016,612	\$3,804,361	\$787,749	26.1%
Net Cost	\$(2,311,683)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase within North Vineyard Station #1 because of collecting pay-go special taxes that will eventually fund the Waterman Road – Central California Traction Company (CCTC) crossing.
- A decrease in reimbursements to developers.

The change in total revenue is due to:

- An increase in pay-go Special Taxes.

North Vineyard Station CFD #2

Program Overview

North Vineyard Station CFD #2 consists of approximately 93 acres that are bound by Florin Road on the north, Gerber Road on the south, Elk Grove-Florin Road on the west and Bradshaw Road on the east. This district provides funding for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems. The program is funded by prior bond proceeds as well as special taxes collected within the district boundaries.

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
Appropriations by Object					
Services & Supplies	\$69,679	\$210,687	\$302,860	\$92,173	43.7%
Other Charges	\$—	\$2,828,187	\$1,893,239	\$(934,948)	(33.1)%
Gross Expenditures/Appropriations	\$69,679	\$3,038,874	\$2,196,099	\$(842,775)	(27.7)%
Total Expenditures/Appropriations	\$69,679	\$3,038,874	\$2,196,099	\$(842,775)	(27.7)%
Total Financing Uses	\$69,679	\$3,038,874	\$2,196,099	\$(842,775)	(27.7)%
Taxes	\$231,343	\$110,317	\$133,542	\$23,225	21.1%
Revenue from Use Of Money & Property	\$24,168	\$103,500	\$23,500	\$(80,000)	(77.3)%
Revenue	\$255,511	\$213,817	\$157,042	\$(56,775)	(26.6)%
Total Revenue	\$255,511	\$213,817	\$157,042	\$(56,775)	(26.6)%
Fund Balance	\$2,639,225	\$2,825,057	\$2,039,057	\$(786,000)	(27.8)%
Total Use of Fund Balance	\$2,639,225	\$2,825,057	\$2,039,057	\$(786,000)	(27.8)%
Total Financing Sources	\$2,894,736	\$3,038,874	\$2,196,099	\$(842,775)	(27.7)%
Net Cost	\$(2,825,057)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in future reimbursements due to a significant reimbursement paid out in Fiscal Year 2024-25 as planned, partially offset by an increase in expenditures as a result of additional available fund balance.

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

- An increase in special taxes.
- A decrease in interest income, based on recent results.

Park Meadows CFD-Bond Proceeds

Budget Unit Functions & Responsibilities

The **Park Meadows Community Facilities District (CFD)-Bond Proceeds** provide the funding for the necessary acquisition and construction of West Stockton Boulevard and some related water and drainage improvements from Dunisch Road to Lewis Stein Road. The funding for this budget unit is from special taxes and interest earnings.

Goals

- Provide ongoing administration until the Mello-Roos special tax bonds are retired for the District.

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
Appropriations by Program					
Park Meadows CFD	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Gross Expenditures/Appropriations	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Total Expenditures/Appropriations	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Total Financing Uses	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Revenue	\$73,130	\$77,000	\$77,000	\$—	—%
Total Revenue	\$73,130	\$77,000	\$77,000	\$—	—%
Total Use of Fund Balance	\$115,929	\$123,413	\$149,547	\$26,134	21.2%
Total Financing Sources	\$189,059	\$200,413	\$226,547	\$26,134	13.0%
Net Cost	\$(123,413)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Gross Expenditures/Appropriations	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Total Expenditures/Appropriations	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Total Financing Uses	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Taxes	\$70,328	\$75,000	\$75,000	\$—	—%
Revenue from Use Of Money & Property	\$2,802	\$2,000	\$2,000	\$—	—%
Revenue	\$73,130	\$77,000	\$77,000	\$—	—%
Total Revenue	\$73,130	\$77,000	\$77,000	\$—	—%
Fund Balance	\$115,929	\$123,413	\$149,547	\$26,134	21.2%
Total Use of Fund Balance	\$115,929	\$123,413	\$149,547	\$26,134	21.2%
Total Financing Sources	\$189,059	\$200,413	\$226,547	\$26,134	13.0%
Net Cost	\$(123,413)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in estimated available fund balance.

Vineyard Public Facilities Financing Plan

Budget Unit Functions & Responsibilities

The **Vineyard Public Facilities Financing Plan (PFFP)** provides funding through development impact fees for portions of the major public infrastructure necessary for the Vineyard area to urbanize. This includes construction of major freeway interchanges, roadways, public transit, fire protection, library, community center, and park facilities. The funding for this budget unit is through development impact fees and interest earnings.

Goals

- Ensure project support is provided by county departments and non-county agencies for infrastructure project design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and the District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects.

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
Appropriations by Program					
Vineyard	\$222,534	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Gross Expenditures/Appropriations	\$222,534	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Total Expenditures/Appropriations	\$222,534	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Total Financing Uses	\$222,534	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Revenue	\$4,013,526	\$2,673,961	\$2,653,961	\$(20,000)	(0.7)%
Total Revenue	\$4,013,526	\$2,673,961	\$2,653,961	\$(20,000)	(0.7)%
Total Use of Fund Balance	\$8,049,897	\$11,840,889	\$13,119,138	\$1,278,249	10.8%
Total Financing Sources	\$12,063,423	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Net Cost	\$(11,840,889)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$222,534	\$14,064,850	\$15,323,099	\$1,258,249	8.9%
Other Charges	\$—	\$450,000	\$450,000	\$—	—%
Gross Expenditures/Appropriations	\$222,534	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Total Expenditures/Appropriations	\$222,534	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Total Financing Uses	\$222,534	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Revenue from Use Of Money & Property	\$472,932	\$75,000	\$75,000	\$—	—%
Intergovernmental Revenues	\$—	\$2,258,961	\$2,238,961	\$(20,000)	(0.9)%
Charges for Services	\$3,540,594	\$340,000	\$340,000	\$—	—%
Revenue	\$4,013,526	\$2,673,961	\$2,653,961	\$(20,000)	(0.7)%
Total Revenue	\$4,013,526	\$2,673,961	\$2,653,961	\$(20,000)	(0.7)%
Fund Balance	\$8,049,897	\$11,840,889	\$13,119,138	\$1,278,249	10.8%
Total Use of Fund Balance	\$8,049,897	\$11,840,889	\$13,119,138	\$1,278,249	10.8%
Total Financing Sources	\$12,063,423	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Net Cost	\$(11,840,889)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funds available for public improvement due to significant receipts of development fee revenue in Fiscal Year 2024-25.

The change in total revenue is due to:

- A decrease in federal construction reimbursements.

Financing-Transfers/Reimbursement

Budget Unit Functions & Responsibilities

The **Financing-Transfers/Reimbursements** budget unit accounts for transfers from the General Fund to other county funds.

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
Appropriations by Program					
General Fund Transfers to Other County Funds	\$24,382,935	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%
Gross Expenditures/Appropriations	\$24,382,935	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%
Total Expenditures/Appropriations	\$24,382,935	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%
Revenue	\$(1,095,872)	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$1,093,965	\$—	\$—	\$—	—%
Total Revenue	\$(1,907)	\$—	\$—	\$—	—%
Net Cost	\$24,384,843	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%

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
Appropriations by Object					
Interfund Charges	\$24,382,935	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%
Gross Expenditures/Appropriations	\$24,382,935	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%
Total Expenditures/Appropriations	\$24,382,935	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%
Intergovernmental Revenues	\$(1,095,872)	\$—	\$—	\$—	—%
Revenue	\$(1,095,872)	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$1,093,965	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$1,093,965	\$—	\$—	\$—	—%
Total Revenue	\$(1,907)	\$—	\$—	\$—	—%
Net Cost	\$24,384,843	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%

Summary of Changes

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

The change in total appropriations is due to:

- A reduction of \$20,000,000 in one-time funding to the Road Fund for Pavement Maintenance projects.

- An increase of \$226,272 in transfer to the Transient Occupancy Tax (TOT) Fund due to estimated changes in fund balance in the TOT Fund.
- A reduction of \$100,000 in transfer to the Department of Water Resources for flood mitigation efforts.
- An increase of \$26,002 in transfer to the Environmental Management Department (EMD) for the Hazardous Materials Response contract due to an increase to the County's share of the cost.
- Recommended growth detailed later in this section.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
General Fund Transfers to Other County Funds	35,768	—	—	35,768	—

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
GF Contribution to EMD - HMRT Contract					
	35,768	—	—	35,768	—

Increase General Fund contribution by \$35,768 toward the County's portion of the Hazardous Materials Response Team contracts with the City of Sacramento and Sacramento Metropolitan First District. Contributions by participating jurisdictions are collected by EMD and then remitted by the contractual distribution formula. This request is contingent upon approval of a growth request in the EMD budget (Budget Unit 3350000).

Fixed Asset Revolving

Budget Unit Functions & Responsibilities

The **Fixed Asset Revolving Fund** program provides for the transfer of funds, as necessary, to the 2020 Refunding Certificates of Participation (COPs) – Fixed Asset Debt Service (see Budget Unit 9300000) for payment of debt service and other costs of the program. Since completion of the draw-down of proceeds from the initial borrowing, this budget unit has provided funds for continuing acquisition of fixed assets and will provide funds throughout the life of the program.

This budget unit will be closed in FY 2024-25, and all transactions will be conducted through the 2020 Certificates of Participation (Budget Unit 3011000) budget.

FOR INFORMATION ONLY

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
Appropriations by Program					
Fixed Asset Financing Program	\$3,831,000	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Gross Expenditures/Appropriations	\$3,831,000	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Total Expenditures/Appropriations	\$3,831,000	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Total Financing Uses	\$3,831,000	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Revenue	\$3,831,000	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Total Revenue	\$3,831,000	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Total Use of Fund Balance	\$9,076	\$9,076	\$—	\$(9,076)	(100.0)%
Total Financing Sources	\$3,840,076	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Net Cost	\$(9,076)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$—	\$9,076	\$—	\$(9,076)	(100.0)%
Interfund Charges	\$3,831,000	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Gross Expenditures/Appropriations	\$3,831,000	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Total Expenditures/Appropriations	\$3,831,000	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Total Financing Uses	\$3,831,000	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Miscellaneous Revenues	\$3,831,000	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Revenue	\$3,831,000	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Total Revenue	\$3,831,000	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Fund Balance	\$9,076	\$9,076	\$—	\$(9,076)	(100.0)%
Total Use of Fund Balance	\$9,076	\$9,076	\$—	\$(9,076)	(100.0)%
Total Financing Sources	\$3,840,076	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Net Cost	\$(9,076)	\$—	\$—	\$—	—%

Interagency Procurement

Budget Unit Functions & Responsibilities

The **Interagency Procurement Fund** was established with the adoption of the Fiscal Year 1990-91 Budget to facilitate the use of the County's Fixed Asset Financing Program (FAFP) by various county departments and by other agencies as permitted by the financing documents. The draw-down of the original proceeds of the borrowing was completed as of April 28, 1994, per the bond covenant requirements. The activities of this fund provide for the following; (1) user agencies are authorized to charge the FAFP to acquire budgeted fixed assets; and encumber funds for future payment of related service charges, (2) collecting user charges from user agencies, (3) accounting for the annual life/debt service aspects of the acquired fixed assets in accordance with the provisions of the financing documents, (4) making appropriate reimbursements/transfers to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with the requirements of the financing documents, (5) other acquisitions and activities as necessary to facilitate the FAFP.

This budget unit will be closed in FY 2024-25, and the remaining outstanding loans will be transacted through the 2020 Certificates of Participation (Budget Unit 3011000) budget.

FOR INFORMATION ONLY

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
Appropriations by Program					
Interagency Procurement	\$3,831,000	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Gross Expenditures/Appropriations	\$3,831,000	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Total Expenditures/Appropriations	\$3,831,000	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Total Financing Uses	\$3,831,000	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Revenue	\$1,237,138	\$1,165,611	\$—	\$(1,165,611)	(100.0)%
Total Interfund Reimbursements	\$2,654,755	\$2,609,020	\$—	\$(2,609,020)	(100.0)%
Total Revenue	\$3,891,893	\$3,774,631	\$—	\$(3,774,631)	(100.0)%
Total Use of Fund Balance	\$44,754	\$105,646	\$—	\$(105,646)	(100.0)%
Total Financing Sources	\$3,936,647	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Net Cost	\$(105,647)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$—	\$47,777	\$—	\$(47,777)	(100.0)%
Other Charges	\$3,831,000	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Gross Expenditures/Appropriations	\$3,831,000	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Total Expenditures/Appropriations	\$3,831,000	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Total Financing Uses	\$3,831,000	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Revenue from Use Of Money & Property	\$268,619	\$1,165,611	\$—	\$(1,165,611)	(100.0)%
Charges for Services	\$968,518	\$—	\$—	\$—	—%
Revenue	\$1,237,138	\$1,165,611	\$—	\$(1,165,611)	(100.0)%
Other Interfund Reimbursements	\$2,654,755	\$2,609,020	\$—	\$(2,609,020)	(100.0)%
Total Interfund Reimbursements	\$2,654,755	\$2,609,020	\$—	\$(2,609,020)	(100.0)%
Total Revenue	\$3,891,893	\$3,774,631	\$—	\$(3,774,631)	(100.0)%
Fund Balance	\$44,754	\$105,646	\$—	\$(105,646)	(100.0)%
Total Use of Fund Balance	\$44,754	\$105,646	\$—	\$(105,646)	(100.0)%
Total Financing Sources	\$3,936,647	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Net Cost	\$(105,647)	\$—	\$—	\$—	—%

Neighborhood Revitalization

Budget Unit Functions & Responsibilities

The **Neighborhood Revitalization Fund (NRF)** provides resources for neighborhood revitalization activities that complement County investments. This budget includes proceeds from the sale of Redevelopment Agency properties purchased with tax-exempt bond funds, prior year revenue from the Sierra 99 Gateway digital sign, as well as one-time funding restricted for affordable housing projects. A portion of funds must be used for capital improvement projects in the former Redevelopment Project Area. Programs include:

- Affordable Housing
- Neighborhood Revitalization – Redevelopment
- Neighborhood Revitalization – Unrestricted

Goals

- Provide funding for revitalization and community enhancement activities.

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
Appropriations by Program					
Affordable Housing	\$—	\$334,382	\$334,382	\$—	—%
Neighborhood Revitalization - Redevelopment	\$—	\$366,981	\$366,981	\$—	—%
Neighborhood Revitalization - Unrestricted	\$330,000	\$3,431,369	\$655,369	\$(2,776,000)	(80.9)%
Gross Expenditures/Appropriations	\$330,000	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Total Expenditures/Appropriations	\$330,000	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Total Financing Uses	\$330,000	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Revenue	\$4,344	\$—	\$207,000	\$207,000	—%
Total Revenue	\$4,344	\$—	\$207,000	\$207,000	—%
Total Use of Fund Balance	\$4,458,387	\$4,132,732	\$1,149,732	\$(2,983,000)	(72.2)%
Total Financing Sources	\$4,462,731	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Net Cost	\$(4,132,731)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$—	\$962,732	\$1,356,732	\$394,000	40.9%
Interfund Charges	\$330,000	\$3,170,000	\$—	\$(3,170,000)	(100.0)%
Gross Expenditures/Appropriations	\$330,000	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Total Expenditures/Appropriations	\$330,000	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Total Financing Uses	\$330,000	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Miscellaneous Revenues	\$4,344	\$—	\$207,000	\$207,000	—%
Revenue	\$4,344	\$—	\$207,000	\$207,000	—%
Total Revenue	\$4,344	\$—	\$207,000	\$207,000	—%
Fund Balance	\$4,458,387	\$4,132,732	\$1,149,732	\$(2,983,000)	(72.2)%
Total Use of Fund Balance	\$4,458,387	\$4,132,732	\$1,149,732	\$(2,983,000)	(72.2)%
Total Financing Sources	\$4,462,731	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Net Cost	\$(4,132,731)	\$—	\$—	\$—	—%

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.

Affordable Housing

Program Overview

Affordable Housing includes funding from the one-time distribution of assets in FY 2019-20 resulting from the dissolution of the Delta Counties Home Mortgage Finance Authority (Authority). The purpose of the Authority was to provide financing in the form of loans to respective Members' residents for the construction, acquisition, and rehabilitation of homes. The Authority issued bonds and used the bond proceeds to make such loans. All of the loans were repaid to the Authority, and the bonds were paid in full with interest and retired.

These funds are to be used for single and multi-family affordable housing purposes per Part 5 Division 31 of the Health and Safety Code, which includes sections 52000 to 52106.

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
Appropriations by Object					
Services & Supplies	\$—	\$334,382	\$334,382	\$—	—%
Gross Expenditures/Appropriations	\$—	\$334,382	\$334,382	\$—	—%
Total Expenditures/Appropriations	\$—	\$334,382	\$334,382	\$—	—%
Total Financing Uses	\$—	\$334,382	\$334,382	\$—	—%
Miscellaneous Revenues	\$4,344	\$—	\$—	\$—	—%
Revenue	\$4,344	\$—	\$—	\$—	—%
Total Revenue	\$4,344	\$—	\$—	\$—	—%
Fund Balance	\$330,037	\$334,382	\$334,382	\$—	—%
Total Use of Fund Balance	\$330,037	\$334,382	\$334,382	\$—	—%
Total Financing Sources	\$334,381	\$334,382	\$334,382	\$—	—%
Net Cost	\$(334,381)	\$—	\$—	\$—	—%

Summary of Changes

Appropriations in this program are matched to available funding.

Neighborhood Revitalization - Redevelopment

Program Overview

Neighborhood Revitalization – Redevelopment includes proceeds from the sale of Redevelopment Agency property to the City of Sacramento that was purchased with Tax Exempt Bonds and funds projects in the Downtown Redevelopment Area and Oak Park Redevelopment 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
Appropriations by Object					
Services & Supplies	\$—	\$366,981	\$366,981	\$—	—%
Gross Expenditures/Appropriations	\$—	\$366,981	\$366,981	\$—	—%
Total Expenditures/Appropriations	\$—	\$366,981	\$366,981	\$—	—%
Total Financing Uses	\$—	\$366,981	\$366,981	\$—	—%
Fund Balance	\$366,981	\$366,981	\$366,981	\$—	—%
Total Use of Fund Balance	\$366,981	\$366,981	\$366,981	\$—	—%
Total Financing Sources	\$366,981	\$366,981	\$366,981	\$—	—%
Net Cost	\$(366,981)	\$—	\$—	\$—	—%

Summary of Changes

Appropriations in this program are matched to available funding.

Neighborhood Revitalization - Unrestricted

Program Overview

Neighborhood Revitalization – Unrestricted provides funds for activities that complement County investments and includes revenue from the Sierra 99 Gateway digital sign that is intended to be used to plan or implement improvements to corridors or neighborhoods to address blight or improve the health, safety, and economic vitality of commercial corridors and neighborhoods within the unincorporated County.

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
Appropriations by Object					
Services & Supplies	\$—	\$261,369	\$655,369	\$394,000	150.7%
Interfund Charges	\$330,000	\$3,170,000	\$—	\$(3,170,000)	(100.0)%
Gross Expenditures/Appropriations	\$330,000	\$3,431,369	\$655,369	\$(2,776,000)	(80.9)%
Total Expenditures/Appropriations	\$330,000	\$3,431,369	\$655,369	\$(2,776,000)	(80.9)%
Total Financing Uses	\$330,000	\$3,431,369	\$655,369	\$(2,776,000)	(80.9)%
Miscellaneous Revenues	\$—	\$—	\$207,000	\$207,000	—%
Revenue	\$—	\$—	\$207,000	\$207,000	—%
Total Revenue	\$—	\$—	\$207,000	\$207,000	—%
Fund Balance	\$3,761,369	\$3,431,369	\$448,369	\$(2,983,000)	(86.9)%
Total Use of Fund Balance	\$3,761,369	\$3,431,369	\$448,369	\$(2,983,000)	(86.9)%
Total Financing Sources	\$3,761,369	\$3,431,369	\$655,369	\$(2,776,000)	(80.9)%
Net Cost	\$(3,431,369)	\$—	\$—	\$—	—%

Summary of Changes

Appropriations in this program are matched to available funding.

The change in total appropriations is due to a decrease in the remaining available fund balance carryover, resulting from prior year expenditures and an increase in revenue from the Sierra 99 billboard.

Non-Departmental Costs/General Fund

Budget Unit Functions & Responsibilities

The **Non-Departmental Costs/General Fund** budget unit provides appropriations for costs associated with mandated contributions and contractual obligations including countywide annual financial audits, search and rescue claims, contribution to the Sacramento Area Council of Governments and costs associated with central support of countywide operations such as transit subsidies, State Legislative Advocacy, subsidy for fire protection at McClellan, youth commission support, memberships to statewide and national organizations, and pension and liability payments for the Sacramento Regional Human Rights/Fair Housing Commission.

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
Appropriations by Program					
Non-Departmental Costs/General Fund	\$77,302,552	\$25,129,020	\$25,639,201	\$510,181	2.0%
Gross Expenditures/Appropriations	\$77,302,552	\$25,129,020	\$25,639,201	\$510,181	2.0%
Total Expenditures/Appropriations	\$77,302,552	\$25,129,020	\$25,639,201	\$510,181	2.0%
Revenue	\$840	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$—	\$—	\$193,318	\$193,318	—%
Total Revenue	\$840	\$—	\$193,318	\$193,318	—%
Net Cost	\$77,301,712	\$25,129,020	\$25,445,883	\$316,863	1.3%

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
Appropriations by Object					
Salaries & Benefits	\$1,157	\$2,500	\$—	\$(2,500)	(100.0)%
Services & Supplies	\$16,759,353	\$16,079,894	\$16,178,329	\$98,435	0.6%
Other Charges	\$53,540,000	\$2,454,980	\$2,415,985	\$(38,995)	(1.6)%
Interfund Charges	\$2,891,250	\$2,845,497	\$2,671,933	\$(173,564)	(6.1)%
Intrafund Charges	\$4,110,792	\$3,746,149	\$4,372,954	\$626,805	16.7%
Gross Expenditures/Appropriations	\$77,302,552	\$25,129,020	\$25,639,201	\$510,181	2.0%
Total Expenditures/Appropriations	\$77,302,552	\$25,129,020	\$25,639,201	\$510,181	2.0%
Revenue from Use Of Money & Property	\$840	\$—	\$—	\$—	—%
Revenue	\$840	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$—	\$—	\$193,318	\$193,318	—%
Total Interfund Reimbursements	\$—	\$—	\$193,318	\$193,318	—%
Total Revenue	\$840	\$—	\$193,318	\$193,318	—%
Net Cost	\$77,301,712	\$25,129,020	\$25,445,883	\$316,863	1.3%

Summary of Changes

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

The change in total appropriations is due to:

- A decrease in Youth Commission expenditures due to a shift of appropriations to the Clerk of the Board budget unit (BU 4010000).
- A decrease in Organizational Cultural Change expenditures due to a shift of appropriations to the County Executive Cabinet budget unit (BU 5730000).
- An increase in membership dues to Sacramento Area Council of Governments (SACOG) as a result of a 3% Consumer Price Index (CPI) increase.
- An increase in contracted services related to the Delta Conveyance Project which will be paid out of this budget unit and partially offset by a 25% reimbursement from the Water Agency Enterprise.
- A decrease in debt service costs related to outstanding fixed asset acquisition loans.
- An increase in recovery of property tax administration fees.
- Recommended reductions detailed later in this section.

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

- An increase in reimbursement from the Water Agency Enterprise for expenses related to the Delta Conveyance Project, partially offsetting the increase in appropriations stated above.

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Non-Departmental Costs/General Fund	(40,000)	—	—	(40,000)	—

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
NDC - Eliminate funding for Law Enforcement Chaplaincy Contract					
	(40,000)	—	—	(40,000)	—

This reduction will eliminate funding to the Law Enforcement Chaplaincy - Sacramento to provide chaplain services for schools in the County of Sacramento to bring trauma-trained adults onto school campuses to work with administration, teachers, parents and students.

Non-Departmental Revenues/General Fund

Budget Unit Functions & Responsibilities

The **Non-Departmental Revenues/General Fund** budget unit accounts for major general purpose revenues, such as property taxes, sales tax, property tax in lieu of vehicle license fees, and utility user tax, not linked to a specific program or activity. These major sources of revenues, along with General Fund balance and net reserve changes, are the sources of the net general purpose financing allocations to General Fund departments and the Courts.

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
Appropriations by Program					
General Purpose Financing Revenues	\$(981,607)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$(981,607)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$(981,607)	\$—	\$—	\$—	—%
Revenue	\$888,594,654	\$892,290,240	\$928,285,164	\$35,994,924	4.0%
Total Interfund Reimbursements	\$13,040,622	\$15,101,227	\$14,464,429	\$(636,798)	(4.2)%
Total Revenue	\$901,635,276	\$907,391,467	\$942,749,593	\$35,358,126	3.9%
Net Cost	\$(902,616,883)	\$(907,391,467)	\$(942,749,593)	\$(35,358,126)	3.9%

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
Appropriations by Object					
Salaries & Benefits	\$(981,607)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$(981,607)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$(981,607)	\$—	\$—	\$—	—%
Taxes	\$797,828,159	\$827,277,358	\$860,178,934	\$32,901,576	4.0%
Licenses, Permits & Franchises	\$4,095,009	\$4,333,197	\$4,333,197	\$—	—%
Fines, Forfeitures & Penalties	\$8,662,651	\$8,375,000	\$8,375,000	\$—	—%
Revenue from Use Of Money & Property	\$39,948,530	\$14,700,000	\$14,700,000	\$—	—%
Intergovernmental Revenues	\$34,073,187	\$33,447,701	\$32,877,535	\$(570,166)	(1.7)%
Charges for Services	\$15	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$3,987,103	\$4,156,984	\$7,820,498	\$3,663,514	88.1%
Revenue	\$888,594,654	\$892,290,240	\$928,285,164	\$35,994,924	4.0%
Other Interfund Reimbursements	\$13,040,622	\$15,101,227	\$14,464,429	\$(636,798)	(4.2)%
Total Interfund Reimbursements	\$13,040,622	\$15,101,227	\$14,464,429	\$(636,798)	(4.2)%
Total Revenue	\$901,635,276	\$907,391,467	\$942,749,593	\$35,358,126	3.9%
Net Cost	\$(902,616,883)	\$(907,391,467)	\$(942,749,593)	\$(35,358,126)	3.9%

Summary of Changes

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

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

- Increases in Secured Property Tax and Property Tax in-Lieu of Vehicle License Fee (VLF) revenue resulting from anticipated increases in assessed value on secured property.
- Estimated increases in Sales and Use Tax and Utility User Tax revenue.
- A decrease in Intergovernmental Revenues as a result of discontinuance of revenue neutrality payments from the City of Elk Grove.
- An increase in Countywide Cost Plan recovery as a result of true-up of actual costs.
- A decrease in reimbursements from the Teeter Plan to the General Fund.

This budget unit shows a negative Net Cost of \$942,749,593, which reflects the amount of discretionary revenue and reimbursements available to help fund County needs.

2004 Pension Obligation Bond-Debt Service

Budget Unit Functions & Responsibilities

The **2004 Pension Obligation Bond-Debt Service** budget unit provides for the appropriations for the annual debt service and related financial services costs for the County of Sacramento Taxable Pension Funding Bonds Series 2004 approved by the Board of Supervisors on June 15, 2004, by Resolution Number 2004-0784 and subsequent related transactions.

The bonds were sold in June 2004 and closed in July 2004. The proceeds from the bond issue were utilized to pay a portion of the estimated Unfunded Accrued Actuarial Liability (UAAL) as of July 1, 2004, owed by the County to the Sacramento County Employees' Retirement System (SCERS) as of July 1, 2004. The UAAL was incurred as a result of labor agreements which provided for enhanced retirement benefits for County employees and negative investment returns by the system during Fiscal Year 2002-03. The bonds were issued as Convertible Auction Rate Securities (CARS), Series 2004C-1 (\$324,582,426.50), 2004C-2 (\$39,147,165.75) and 2004C-3 (\$62,401,528). CARS were a structure that combined the debt service deferral feature of Capital Appreciation Bonds (CABS) with Auction Rate Securities. The CARS paid no debt service until 2006, when they incrementally converted to conventional Auction Rate Securities. At each conversion date (July 10, 2006, 2009 and 2014) the County had the ability to call and pay down any amount of the CARS. The County also had the ability to direct the remarketing agents to sell the converted CARS in any one of several interest rate modes.

Due to market disruptions the County issued four series of refunding bonds, the 2008 Floating Rate Notes, the 2009 Floating Rate Notes, the 2011 Fixed Rate Refunding Bonds, and finally the 2013 Fixed Rate Refunding Bonds. In 2023, the 2030 maturity of the 2008 Floating Rate Notes were refunded to convert the index rate of the Bonds and the related Swaps from the London Interbank Offering Rate to the Secured Overnight Financing Rate.

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
Appropriations by Program					
2004 Pension Obligation Bond - Debt Service	\$50,321,123	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Gross Expenditures/Appropriations	\$50,321,123	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Total Expenditures/Appropriations	\$50,321,123	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Total Financing Uses	\$50,321,123	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Revenue	\$49,499,223	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Total Revenue	\$49,499,223	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Total Use of Fund Balance	\$3,213,874	\$2,391,974	\$2,290,972	\$(101,002)	(4.2)%
Total Financing Sources	\$52,713,097	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Net Cost	\$(2,391,974)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$630,864	\$2,691,972	\$2,590,972	\$(101,000)	(3.8)%
Other Charges	\$49,690,260	\$148,736,986	\$127,669,736	\$(21,067,250)	(14.2)%
Gross Expenditures/Appropriations	\$50,321,123	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Total Expenditures/Appropriations	\$50,321,123	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Total Financing Uses	\$50,321,123	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Revenue from Use Of Money & Property	\$49,499,223	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Revenue	\$49,499,223	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Total Revenue	\$49,499,223	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Fund Balance	\$3,213,874	\$2,391,974	\$2,290,972	\$(101,002)	(4.2)%
Total Use of Fund Balance	\$3,213,874	\$2,391,974	\$2,290,972	\$(101,002)	(4.2)%
Total Financing Sources	\$52,713,097	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Net Cost	\$(2,391,974)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Decreased debt service payments as a result of lower debt service owed for FY 2025-26.

The change in total revenue is due to:

- Decreased revenues to cover the lower debt service.

2018 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

The **2018 Refunding Certificates of Participation (COPs)-Debt Service** budget unit provides for the annual lease payments for the 2018 Refunding Certificates of Participation issued on November 15, 2018. These 2018 Refunding Certificates of Participation refunded the County's 1997 Refunding Certificates of Participation (Coroner/Crime Lab and Data Center), 2003 Public Facilities Project Certificates of Participation (various capital projects), the 2006 Public Facilities Projects Certificates of Participation (Fleet Maintenance and Voter Registration/Sheriff Station House Facilities) and the 2007 Certificates of Participation (Animal Care Facility and a 120 bed expansion of the Youth Detention Facility). Although the financing for all of these issuances were consolidated into a two series issue, the debt service related to each is segregated so that the appropriate amounts are charged to the operating funds/budgets of the departments that operate each facility.

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
Appropriations by Program					
2018 Refunding COPs - Debt Service	\$9,889,135	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Gross Expenditures/Appropriations	\$9,889,135	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Total Expenditures/Appropriations	\$9,889,135	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Total Financing Uses	\$9,889,135	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Revenue	\$162,089	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$9,801,875	\$9,802,028	\$9,804,435	\$2,407	0.0%
Total Revenue	\$9,963,964	\$9,802,028	\$9,804,435	\$2,407	0.0%
Total Use of Fund Balance	\$472,656	\$547,485	\$506,327	\$(41,158)	(7.5)%
Total Financing Sources	\$10,436,620	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Net Cost	\$(547,485)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$233,981	\$687,513	\$646,387	\$(41,126)	(6.0)%
Other Charges	\$9,655,154	\$9,662,000	\$9,664,375	\$2,375	0.0%
Gross Expenditures/Appropriations	\$9,889,135	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Total Expenditures/Appropriations	\$9,889,135	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Total Financing Uses	\$9,889,135	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Revenue from Use Of Money & Property	\$162,089	\$—	\$—	\$—	—%
Revenue	\$162,089	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$9,801,875	\$9,802,028	\$9,804,435	\$2,407	0.0%
Total Interfund Reimbursements	\$9,801,875	\$9,802,028	\$9,804,435	\$2,407	0.0%
Total Revenue	\$9,963,964	\$9,802,028	\$9,804,435	\$2,407	0.0%
Fund Balance	\$472,656	\$547,485	\$506,327	\$(41,158)	(7.5)%
Total Use of Fund Balance	\$472,656	\$547,485	\$506,327	\$(41,158)	(7.5)%
Total Financing Sources	\$10,436,620	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Net Cost	\$(547,485)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in the estimated use of fund balance.

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

- Slightly higher debt service owed for the bonds.

Reserve changes from the prior year Adopted Budget are detailed below:

- There are no changes to reserves.

2020 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

The **2020 Refunding Certificates of Participation (COPs) - Debt Service** budget unit provides for the annual lease payments for the governmental funds portion of the 2020 Refunding Certificates of Participation issued on October 15, 2020. The 2020 Refunding Certificates of Participation refunded the County's 2010 Refunding Certificates of Participation, which previously refunded the County's 1990 Certificates of Participation (Fixed Asset Acquisition Fund), 2003 Refunding Certificates of Participation (Main Jail) and the 1999 Refunding Certificates of Participation (Cherry Island Golf Course and the County Employees Parking Garage).

As of Fiscal Year 2025-26, this budget unit will also include transactions associated with outstanding fixed asset acquisition loans previously tracked under budget unit 9030000 (Interagency Procurement).

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
Appropriations by Program					
2020 Refunding COPs - Debt Service	\$3,978,906	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Gross Expenditures/Appropriations	\$3,978,906	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Total Expenditures/Appropriations	\$3,978,906	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Total Financing Uses	\$3,978,906	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Revenue	\$195,749	\$—	\$1,166,566	\$1,166,566	—%
Total Interfund Reimbursements	\$3,831,000	\$3,832,500	\$2,435,353	\$(1,397,147)	(36.5)%
Total Revenue	\$4,026,749	\$3,832,500	\$3,601,919	\$(230,581)	(6.0)%
Total Use of Fund Balance	\$321,738	\$369,581	\$399,423	\$29,842	8.1%
Total Financing Sources	\$4,348,487	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Net Cost	\$(369,581)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$242,906	\$464,581	\$269,342	\$(195,239)	(42.0)%
Other Charges	\$3,736,000	\$3,737,500	\$3,732,000	\$(5,500)	(0.1)%
Gross Expenditures/Appropriations	\$3,978,906	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Total Expenditures/Appropriations	\$3,978,906	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Total Financing Uses	\$3,978,906	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Revenue from Use Of Money & Property	\$195,749	\$—	\$52,956	\$52,956	—%
Charges for Services	\$—	\$—	\$1,113,610	\$1,113,610	—%
Revenue	\$195,749	\$—	\$1,166,566	\$1,166,566	—%
Other Interfund Reimbursements	\$3,831,000	\$3,832,500	\$2,435,353	\$(1,397,147)	(36.5)%
Total Interfund Reimbursements	\$3,831,000	\$3,832,500	\$2,435,353	\$(1,397,147)	(36.5)%
Total Revenue	\$4,026,749	\$3,832,500	\$3,601,919	\$(230,581)	(6.0)%
Fund Balance	\$321,738	\$369,581	\$399,423	\$29,842	8.1%
Total Use of Fund Balance	\$321,738	\$369,581	\$399,423	\$29,842	8.1%
Total Financing Sources	\$4,348,487	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Net Cost	\$(369,581)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Decreases in costs budgeted for Other Operating Expenses.

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

- Revenues increasing as revenue associated with the fixed asset acquisition loans (Budget Unit 9030000) is now being tracked in this budget unit.
- Other Interfund Reimbursements is decreasing significantly due to a change in where the loan revenue is recognized, and the general fund contribution is being reduced due to a reduction in budgeted appropriations.

Reserve Changes from the prior year Adopted Budget are detailed below:

- There are no changes to reserves.

Juvenile Courthouse Project-Debt Service

Budget Unit Functions & Responsibilities

The **Juvenile Courthouse Project-Debt Service** budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 2003 Juvenile Courthouse Project.

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
Appropriations by Program					
2003 COPs - Juvenile Courthouse - Debt Service	\$2,317,304	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Gross Expenditures/Appropriations	\$2,317,304	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Total Expenditures/Appropriations	\$2,317,304	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Total Financing Uses	\$2,317,304	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Revenue	\$165,942	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$2,250,450	\$2,249,282	\$2,250,419	\$1,137	0.1%
Total Revenue	\$2,416,392	\$2,249,282	\$2,250,419	\$1,137	0.1%
Total Use of Fund Balance	\$279,145	\$378,234	\$344,296	\$(33,938)	(9.0)%
Total Financing Sources	\$2,695,537	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Net Cost	\$(378,233)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$102,511	\$413,234	\$379,296	\$(33,938)	(8.2)%
Other Charges	\$2,214,793	\$2,214,282	\$2,215,419	\$1,137	0.1%
Gross Expenditures/Appropriations	\$2,317,304	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Total Expenditures/Appropriations	\$2,317,304	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Total Financing Uses	\$2,317,304	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Revenue from Use Of Money & Property	\$165,942	\$—	\$—	\$—	—%
Revenue	\$165,942	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$2,250,450	\$2,249,282	\$2,250,419	\$1,137	0.1%
Total Interfund Reimbursements	\$2,250,450	\$2,249,282	\$2,250,419	\$1,137	0.1%
Total Revenue	\$2,416,392	\$2,249,282	\$2,250,419	\$1,137	0.1%
Reserve Release	\$—	\$—	\$1,062	\$1,062	—%
Fund Balance	\$279,145	\$378,234	\$343,234	\$(35,000)	(9.3)%
Total Use of Fund Balance	\$279,145	\$378,234	\$344,296	\$(33,938)	(9.0)%
Total Financing Sources	\$2,695,537	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Net Cost	\$(378,233)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in estimated available fund balance.

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

- A slight increase in transfers in to cover slightly higher debt service owed compared to FY 2024-25.

Reserve changes from the prior year Adopted Budget are detailed below:

- Juvenile Courthouse Project reserve has decreased \$1,062 to align with the bond reserve requirement.

Pension Obligation Bond-Debt Service

Budget Unit Functions & Responsibilities

The **Pension Obligation Bond-Debt Service** budget unit provides for the appropriations for the annual debt service and related financial services costs for the County of Sacramento Taxable Pension Funding Bonds Series 1995. The bonds were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1995. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) were variable-interest rate bonds. The variable-rate portions of the bonds were sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.

Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year.

On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution, which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million variable-rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195%. The swap counterparty opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County was expecting to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in the Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate was 5.935%.

On October 22, 2008, by Resolution Number 2008-1025, the Board of Supervisors approved terminating the existing swap agreement with Lehman Brothers due to Lehman's bankruptcy filing and subsequent failure to perform under the terms of the agreement. The Board in the same action authorized the County to enter into a replacement swap transaction with Deutsche Bank. The replacement swap transaction fixed rate initially remained unchanged at 5.935%, and then changed to 6.04% on July 1, 2009.

In September 2011, the \$134,000,000 variable rate portion of the 1995 Bonds (the Series 1995B and 1995C Bonds) were refunded to a fixed interest rate mode as the 2011A Series, and the related swap agreement with Deutsche Bank was terminated. All of the Pension Obligation Bonds originally issued in 1995 are now in fixed interest rate mode, with no remaining swap agreements.

In Fiscal Year 2023-24, the Pension Obligation Bonds associated with this budget unit all reached final maturity and were paid off.

FOR INFORMATION ONLY

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
Appropriations by Program					
Pension Obligation Bonds - Debt Service	\$100,697,257	\$398,724	\$—	\$(398,724)	(100.0)%
Gross Expenditures/Appropriations	\$100,697,257	\$398,724	\$—	\$(398,724)	(100.0)%
Total Expenditures/Appropriations	\$100,697,257	\$398,724	\$—	\$(398,724)	(100.0)%
Total Financing Uses	\$100,697,257	\$398,724	\$—	\$(398,724)	(100.0)%
Revenue	\$99,855,902	\$100,000	\$—	\$(100,000)	(100.0)%
Total Revenue	\$99,855,902	\$100,000	\$—	\$(100,000)	(100.0)%
Total Use of Fund Balance	\$1,140,079	\$298,724	\$—	\$(298,724)	(100.0)%
Total Financing Sources	\$100,995,981	\$398,724	\$—	\$(398,724)	(100.0)%
Net Cost	\$(298,724)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$550,210	\$398,724	\$—	\$(398,724)	(100.0)%
Other Charges	\$100,147,047	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$100,697,257	\$398,724	\$—	\$(398,724)	(100.0)%
Total Expenditures/Appropriations	\$100,697,257	\$398,724	\$—	\$(398,724)	(100.0)%
Total Financing Uses	\$100,697,257	\$398,724	\$—	\$(398,724)	(100.0)%
Revenue from Use Of Money & Property	\$99,850,052	\$100,000	\$—	\$(100,000)	(100.0)%
Miscellaneous Revenues	\$5,850	\$—	\$—	\$—	—%
Revenue	\$99,855,902	\$100,000	\$—	\$(100,000)	(100.0)%
Total Revenue	\$99,855,902	\$100,000	\$—	\$(100,000)	(100.0)%
Fund Balance	\$1,140,079	\$298,724	\$—	\$(298,724)	(100.0)%
Total Use of Fund Balance	\$1,140,079	\$298,724	\$—	\$(298,724)	(100.0)%
Total Financing Sources	\$100,995,981	\$398,724	\$—	\$(398,724)	(100.0)%
Net Cost	\$(298,724)	\$—	\$—	\$—	—%

Tobacco Litigation Settlement-Capital Projects

Budget Unit Functions & Responsibilities

The **Tobacco Litigation Settlement-Capital Projects** budget unit provides for the appropriations for the uses of the proceeds of the 2001 and 2005 Tobacco Litigation Settlement Securitization Capital Projects.

The 2001 Bonds were executed and closed on August 23, 2001, through a negotiated bid process. The proceeds from the bond issue are being used to finance the construction of a Juvenile Court facility (\$46.3 million), Primary Care Clinic facility (\$30.5 million), Refuse Fleet Clean Air Conversion (\$15.0 million), Senior Nutrition Services Kitchen Facility (\$2.0 million), Clinic Pharmacy Automation System (\$0.8 million), 911 Call Center (\$6.0 million), Carmichael/Rio Linda Branch Library (\$5.2 million) and any other authorized acquisitions, construction, and/or improvement projects to be substituted, therefore (\$7.4 million).

The 2005 Bonds were executed and closed on December 6, 2005, through a negotiated bid process. The proceeds from the bond issue were used to finance the construction of a Juvenile Justice Center Juvenile Hall Expansion facility Phases II and III (\$40.0 million), Juvenile Justice Center Wing-A (Maintenance) (\$4.0 million), Bikeway Project Sunset Avenue/Main Avenue (\$1.024 million), Carmichael Library (\$2.8 million), Park Repairs (\$2.0 million), Pavement Repairs (\$1.3 million), Unincorporated Area Sidewalk/Gutter/Curbs Repairs (\$11.797 million), Main Jail Fire Alarm (\$0.304 million) and any other authorized acquisitions, construction, and/or improvement projects to be substituted thereafter.

This budget unit was established for payment of all costs associated with these projects, which include architectural/design costs, contractor payments, construction management costs, consultants, equipment and other miscellaneous construction costs required to complete the projects.

This budget unit has been closed out.

FOR INFORMATION ONLY

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
Appropriations by Program					
Total Financing Uses	\$—	\$—	\$—	\$—	—%
Revenue	\$(58)	\$—	\$—	\$—	—%
Total Revenue	\$(58)	\$—	\$—	\$—	—%
Total Use of Fund Balance	\$58	\$—	\$—	\$—	—%
Total Financing Sources	\$—	\$—	\$—	\$—	—%
Net Cost	\$—	\$—	\$—	\$—	—%

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
Appropriations by Object					
Total Financing Uses	\$—	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$(58)	\$—	\$—	\$—	—%
Revenue	\$(58)	\$—	\$—	\$—	—%
Total Revenue	\$(58)	\$—	\$—	\$—	—%
Fund Balance	\$58	\$—	\$—	\$—	—%
Total Use of Fund Balance	\$58	\$—	\$—	\$—	—%
Total Financing Sources	\$—	\$—	\$—	\$—	—%
Net Cost	\$—	\$—	\$—	\$—	—%

Public Safety Sales Tax

Budget Unit Functions & Responsibilities

The **Public Safety Sales Tax** (Proposition 172) provides a dedicated half cent sales tax for local public safety purposes. Proposition 172 was a legislatively referred constitutional amendment approved by voters in 1993. The State distributes funding from the half cent state sales tax to Sacramento County based on Sacramento County's proportional share of taxable sales in the prior year. Public Safety Sales Tax revenue is received in the Public Safety Sales Tax Budget Unit, then is transferred to the Sheriff, District Attorney, and Probation Departments to fund eligible activities.

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
Appropriations by Program					
Public Safety Sales Tax (Proposition 172)	\$177,850,055	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Gross Expenditures/Appropriations	\$177,850,055	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Total Expenditures/Appropriations	\$177,850,055	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Provision for Reserves	\$18,894	\$—	\$—	\$—	—%
Total Financing Uses	\$177,868,949	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Revenue	\$170,585,049	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Total Revenue	\$170,585,049	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Total Use of Fund Balance	\$7,299,392	\$34,386	\$—	\$(34,386)	(100.0)%
Total Financing Sources	\$177,884,441	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Net Cost	\$(15,492)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Interfund Charges	\$177,850,055	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Gross Expenditures/Appropriations	\$177,850,055	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Total Expenditures/Appropriations	\$177,850,055	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Provision for Reserves	\$18,894	\$—	\$—	\$—	—%
Total Financing Uses	\$177,868,949	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Revenue from Use Of Money & Property	\$15,268	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$170,569,781	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Revenue	\$170,585,049	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Total Revenue	\$170,585,049	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Reserve Release	\$7,280,498	\$18,894	\$—	\$(18,894)	(100.0)%
Fund Balance	\$18,894	\$15,492	\$—	\$(15,492)	(100.0)%
Total Use of Fund Balance	\$7,299,392	\$34,386	\$—	\$(34,386)	(100.0)%
Total Financing Sources	\$177,884,441	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Net Cost	\$(15,492)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an estimated increase in revenue available to transfer to Departments. Public safety sales tax funding is allocated to Departments based on allocation percentages approved by the Board on December 14, 1993.

The change in total revenue is due to an anticipated increase in the statewide sales tax and pro-rata share.

Reserve changes from the prior year Adopted Budget are detailed below:

- There is no longer a reserve associated with this Budget Unit.

Public Safety Sales Tax Allocations

	FY 2024-25 Adopted Budget	FY 2025-26 Recommended Budget
Public Safety Sales Tax		
District Attorney	\$19,902,168	\$20,148,479
Probation	\$28,330,304	\$28,680,925
Sheriff	\$124,829,858	\$126,374,771
Public Safety Sales Tax Total	\$173,062,330	\$175,204,175

Teeter Plan

Budget Unit Functions & Responsibilities

The **Teeter Plan** (otherwise known as the Alternative Method of Property Tax Apportionment) services the debt requirement associated with the County's purchase of delinquent property taxes. Under the Teeter Plan, the County advances delinquent secured property taxes to local taxing entities by purchasing the delinquent taxes and in return the County receives all future delinquent tax payments, penalties, and interest when the taxes are eventually paid. Financing for the purchase of the delinquent taxes comes from five-year notes from the Sacramento County – Pooled Investment Fund.

As actual collections are received from the delinquent taxpayers, the principal amount of the borrowing is reduced, and interest collected from delinquent taxpayers is used to pay interest on each borrowing. The net penalty/interest revenue remaining after debt service interest costs is transferred to the General Fund (Budget Unit 5700000) by the close of the final accounting period each year.

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
Appropriations by Program					
Teeter Plan Debt Service	\$25,828,223	\$49,332,237	\$49,332,237	\$—	—%
Gross Expenditures/Appropriations	\$25,828,223	\$49,332,237	\$49,332,237	\$—	—%
Total Expenditures/Appropriations	\$25,828,223	\$49,332,237	\$49,332,237	\$—	—%
Total Financing Uses	\$25,828,223	\$49,332,237	\$49,332,237	\$—	—%
Revenue	\$38,304,746	\$45,779,091	\$45,779,091	\$—	—%
Total Revenue	\$38,304,746	\$45,779,091	\$45,779,091	\$—	—%
Total Use of Fund Balance	\$3,488,241	\$3,553,146	\$3,553,146	\$—	—%
Total Financing Sources	\$41,792,987	\$49,332,237	\$49,332,237	\$—	—%
Net Cost	\$(15,964,764)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Other Charges	\$12,787,601	\$34,231,010	\$34,867,808	\$636,798	1.9%
Interfund Charges	\$13,040,622	\$15,101,227	\$14,464,429	\$(636,798)	(4.2)%
Gross Expenditures/Appropriations	\$25,828,223	\$49,332,237	\$49,332,237	\$—	—%
Total Expenditures/Appropriations	\$25,828,223	\$49,332,237	\$49,332,237	\$—	—%
Total Financing Uses	\$25,828,223	\$49,332,237	\$49,332,237	\$—	—%
Revenue from Use Of Money & Property	\$33,023	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$37,751,788	\$45,779,091	\$45,779,091	\$—	—%
Other Financing Sources	\$519,935	\$—	\$—	\$—	—%
Revenue	\$38,304,746	\$45,779,091	\$45,779,091	\$—	—%
Total Revenue	\$38,304,746	\$45,779,091	\$45,779,091	\$—	—%
Fund Balance	\$3,488,241	\$3,553,146	\$3,553,146	\$—	—%
Total Use of Fund Balance	\$3,488,241	\$3,553,146	\$3,553,146	\$—	—%
Total Financing Sources	\$41,792,987	\$49,332,237	\$49,332,237	\$—	—%
Net Cost	\$(15,964,764)	\$—	\$—	\$—	—%

Summary of Changes

The overall Recommended Budget reflects no change from the prior year Adopted Budget.

The increase in Other Charges is due to higher debt service costs for principal and interest payments offset by a decrease in transfer to the General Fund.

Transient-Occupancy Tax

Budget Unit Functions & Responsibilities

Sacramento County imposes a **Transient-Occupancy Tax (TOT)** in the amount of 12.0 percent of the rental charges at hotels, motels, and similar structures for short-term lodging. The Board of Supervisors allocates a portion of the TOT revenue to this budget to fund artistic, cultural, civic, and other activities that enhance the image and quality of life of the community.

Goals

- Enhance the image of the community and quality of life in Sacramento County through funding for artistic, cultural, civic, and other activities.

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
Appropriations by Program					
Transient Occupancy Tax (TOT)	\$4,323,924	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Gross Expenditures/Appropriations	\$4,323,924	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Total Expenditures/Appropriations	\$4,323,924	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Provision for Reserves	\$1	\$—	\$—	\$—	—%
Total Financing Uses	\$4,323,925	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Revenue	\$143,112	\$50,000	\$50,000	\$—	—%
Total Interfund Reimbursements	\$4,195,996	\$3,362,509	\$3,588,781	\$226,272	6.7%
Total Revenue	\$4,339,108	\$3,412,509	\$3,638,781	\$226,272	6.6%
Total Use of Fund Balance	\$1,937,144	\$1,952,329	\$1,721,189	\$(231,140)	(11.8)%
Total Financing Sources	\$6,276,252	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Net Cost	\$(1,952,327)	\$—	\$—	\$—	—%

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
Appropriations by Object					
Services & Supplies	\$25,560	\$121,355	\$63,736	\$(57,619)	(47.5)%
Other Charges	\$4,266,503	\$5,168,483	\$5,221,234	\$52,751	1.0%
Interfund Charges	\$31,861	\$75,000	\$75,000	\$—	—%
Gross Expenditures/Appropriations	\$4,323,924	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Total Expenditures/Appropriations	\$4,323,924	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Provision for Reserves	\$1	\$—	\$—	\$—	—%
Total Financing Uses	\$4,323,925	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Revenue from Use Of Money & Property	\$143,112	\$50,000	\$50,000	\$—	—%
Revenue	\$143,112	\$50,000	\$50,000	\$—	—%
Other Interfund Reimbursements	\$4,195,996	\$3,362,509	\$3,588,781	\$226,272	6.7%
Total Interfund Reimbursements	\$4,195,996	\$3,362,509	\$3,588,781	\$226,272	6.7%
Total Revenue	\$4,339,108	\$3,412,509	\$3,638,781	\$226,272	6.6%
Reserve Release	\$—	\$1	\$—	\$(1)	(100.0)%
Fund Balance	\$1,937,144	\$1,952,328	\$1,721,189	\$(231,139)	(11.8)%
Total Use of Fund Balance	\$1,937,144	\$1,952,329	\$1,721,189	\$(231,140)	(11.8)%
Total Financing Sources	\$6,276,252	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Net Cost	\$(1,952,327)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations and total revenue, including interfund reimbursements, is primarily due to a decrease in rebudgeting of unspent community project, neighborhood program, and community grant funds, compared to the prior year Adopted Budget.

Reserve changes from the prior year Adopted Budget are detailed below:

- There is no longer a reserve associated with this Budget Unit.

