

Administrative Services

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FY 2025-26 Recommended Budget

Agency Structure



Administrative Services departments generally provide support and operational services to other departments within the County. Emergency Services, County Clerk/Recorder and Voter Registration and Elections provide services countywide.

Administrative Services departments include:

County Clerk/Recorder issues, records, and/or maintains official documents related to birth, death, marriage, oaths of office, and real property; registers fictitious business names and individuals to provide specified professional services; and conducts civil marriage ceremonies.

Emergency Services coordinates the overall countywide response to large scale incidents and disasters.

Finance is responsible for specialized programs and services that are organized within the Divisions of Auditor-Controller, Tax Collection and Business Licensing, Treasury and Investments, Consolidated Utilities Billing and Service (CUBS), and Revenue Recovery.

General Services is comprised of the following programs: Administrative Services, Contract and Purchasing Services; Energy Management, Support Services (Printing and Scanning, U.S. Mail/Inter-Office Messenger, Central Stores, Warehousing, and Surplus Property Program); Security Services; Facility Planning and Management, Fleet Services (Light and Heavy Equipment); Facilities Maintenance and Operations Districts; Parking Enterprise; Real Estate and Capital Construction Fund.

Personnel Services is responsible for Deferred Compensation; Dental Insurance; Disability Compliance; Employee Benefits; Employee Health; Equal Employment; Liability/Property Insurance; Personnel Records; Department Services; Personnel/Payroll Training and Support; Safety Services; Selection & Classification; Training and Development; Training; Unemployment Insurance; and Workers' Compensation.

Technology (DTech) is a central information technology and telecommunications provider for Sacramento County. DTech delivers a broad range of shared countywide information technology services to employees, departments and regional partners, and develops customized solutions for specific departmental business applications. DTech administers the following services:

- Data Processing-Shared Systems, which accounts for the cost of services provided by DTech and the Department of Finance to support countywide shared computer systems and applications.
- Regional Radio Communications System (SRRCS) that operates and maintains two-way mobile communications for Sacramento County Departments, the cities of Sacramento, West Sacramento and Folsom, the Sacramento Regional Transit District, the Twin Rivers Unified School District Police Department, Los Rios Community College District and all fire districts.
- Technology Cost Recovery Fee Fund that provides financing to pay for the implementation and operation of the web-based Automation E-Government Permitting System, also known as ACCELA.

DTech also manages the Office of Compliance, which ensures countywide compliance with the Health Insurance Portability and Accountability Act (HIPAA) of 1996. The HIPAA Privacy Rule (with an implementation deadline of April 2003) and the Security Rule (implementation deadline of April 2005) both established regulations that govern privacy and security of personal medical information, and administrative standardization. HIPAA also addresses simplification of standards for health care transactions and billing of federal health care revenues.

Voter Registration and Elections registers voters and maintains voter files; files candidate nomination papers; certifies citizen-initiated petitions; administers campaign disclosure laws; and administers federal, state, school and special districts, municipal and internal county employee elections.

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5920000	Contribution To LAFCO	\$282,850	\$282,850	\$282,850	—
001A	3240000	County Clerk/Recorder	\$12,708,439	\$12,708,439	\$—	67.0
001A	5710000	Data Processing-Shared Systems	\$26,372,168	\$26,372,168	\$21,972,441	—
001A	3230000	Department Of Finance	\$60,117,246	\$41,931,179	\$2,312,709	243.0
001A	7090000	Emergency Services	\$11,450,989	\$7,588,336	\$2,396,900	11.0
001A	5740000	Office of Compliance	\$476,816	\$—	\$—	2.0
001A	5970000	Office of Labor Relations	\$—	\$—	\$—	—
001A	6050000	Personnel Services	\$50,029,065	\$19,501,759	\$—	221.0
001A	4410000	Voter Registration And Elections	\$16,523,983	\$16,523,983	\$14,835,445	37.0
General Fund Total			\$177,961,556	\$124,908,714	\$41,800,345	581.0
001Q	3241000	Clerk/Recorder Fees	\$7,888,439	\$7,888,439	\$—	—
001R	7091000	OES-Restricted Revenues	\$390,499	\$390,499	\$—	—
007A	3100000	Capital Construction	\$126,881,248	\$118,970,239	\$—	—
011A	6310000	County Library	\$1,357,260	\$1,357,260	\$—	—
021D	2180000	Technology Cost Recovery Fee	\$2,860,834	\$2,860,834	\$—	—
031A	7600000	Department of Technology	\$237,538,300	\$151,864,008	\$2,757,012	438.0
034A	2070000	Fixed Assets-Heavy Equipment	\$8,755,009	\$8,573,125	\$4,358,890	—
035A	7000000	General Services	\$246,997,786	\$212,924,694	\$2,350,106	478.0

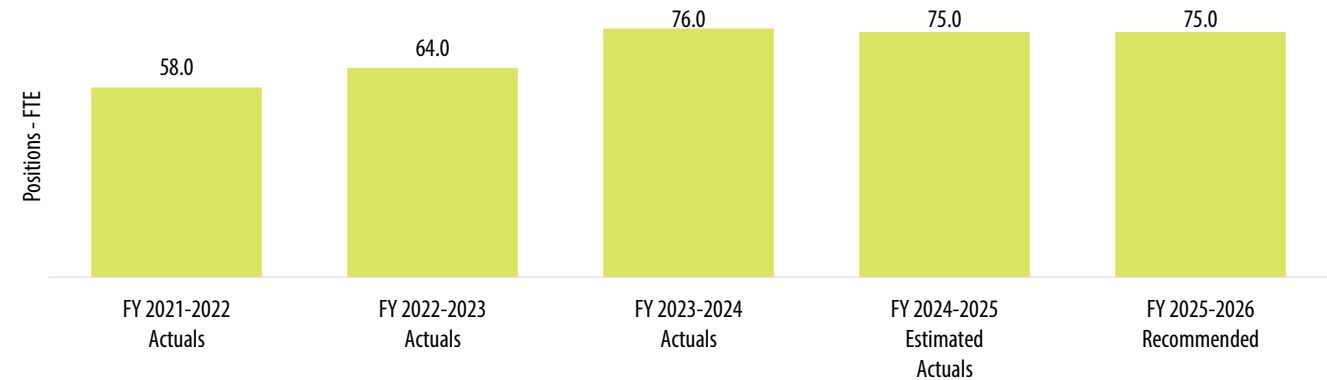
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
036A	7080000	General Services-Capital Outlay	\$6,906,539	\$6,906,539	\$5,615,539	—
037A	3910000	Liability/Property Insurance	\$46,064,305	\$46,064,305	\$(1,517,297)	—
038A	3920000	Dental Insurance	\$17,800,000	\$17,800,000	\$—	—
039A	3900000	Workers Compensation Insurance	\$39,077,853	\$39,077,853	\$(1,000,000)	—
040A	3930000	Unemployment Insurance	\$1,452,466	\$1,452,466	\$1,452,466	—
056A	7990000	Parking Enterprise	\$4,672,445	\$4,672,445	\$1,745,839	5.0
059A	7020000	Regional Radio Communications System	\$6,110,838	\$6,110,838	\$(424,356)	9.0
060A	7860000	Board Of Retirement	\$11,928,691	\$11,928,691	\$—	75.0
Non-General Fund Total			\$766,682,512	\$638,842,235	\$15,338,199	1,005.0
Grand Total			\$944,644,068	\$763,750,949	\$57,138,544	1,586.0

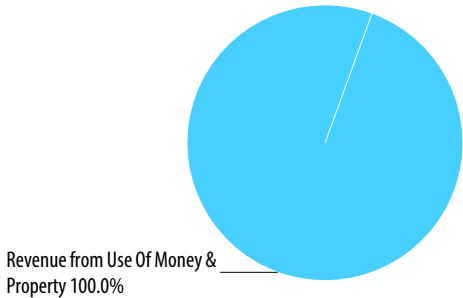
Board Of Retirement
Department Structure
Eric Stern, Chief Executive Officer



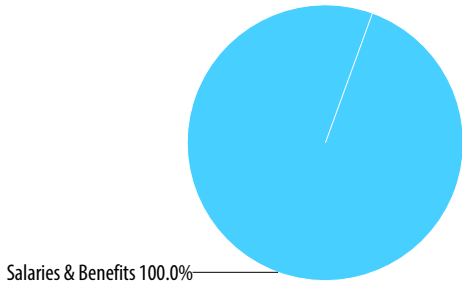
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Board of Retirement** is responsible for the administration and maintenance of the records of the Sacramento County Employees' Retirement System (SCERS or the System) in accordance with the provisions of the 1937 Act and Retirement Board Bylaws. The Board of Retirement sets policy for the investment of the assets of the System and monitors its investments, appoints a Retirement Administrator who serves as Chief Executive Officer for the System, and annually adopts a budget covering the entire expense of administration of the System. The expense of administration of the system is funded by retained earnings from the SCERS Pension Trust. Beginning in Fiscal Year 2025-26, the County budget only includes the salary and benefits costs and matching revenue for this entity.

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					
Management of the Sacramento County Employees' Retirement System (SCERS)	\$34,055,412	\$21,901,486	\$11,928,691	\$(9,972,795)	(45.5)%
Gross Expenditures/Appropriations	\$34,055,412	\$21,901,486	\$11,928,691	\$(9,972,795)	(45.5)%
Total Expenditures/Appropriations	\$34,055,412	\$21,901,486	\$11,928,691	\$(9,972,795)	(45.5)%
Revenue	\$(7,665,337)	\$—	\$11,928,691	\$11,928,691	—%
Total Revenue	\$(7,665,337)	\$—	\$11,928,691	\$11,928,691	—%
Net Cost	\$41,720,748	\$21,901,486	\$—	\$(21,901,486)	(100.0)%
Positions	76.0	76.0	75.0	(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	\$9,354,930	\$11,635,442	\$11,928,691	\$293,249	2.5%
Services & Supplies	\$6,876,639	\$8,391,732	\$—	\$(8,391,732)	(100.0)%
Other Charges	\$17,776,114	\$836,312	\$—	\$(836,312)	(100.0)%
Equipment	\$47,729	\$94,000	\$—	\$(94,000)	(100.0)%
Computer Software	\$—	\$750,000	\$—	\$(750,000)	(100.0)%
Appropriation for Contingencies	\$—	\$194,000	\$—	\$(194,000)	(100.0)%
Gross Expenditures/Appropriations	\$34,055,412	\$21,901,486	\$11,928,691	\$(9,972,795)	(45.5)%
Total Expenditures/Appropriations	\$34,055,412	\$21,901,486	\$11,928,691	\$(9,972,795)	(45.5)%
Revenue from Use Of Money & Property	\$(7,665,337)	\$—	\$11,928,691	\$11,928,691	—%
Revenue	\$(7,665,337)	\$—	\$11,928,691	\$11,928,691	—%
Total Revenue	\$(7,665,337)	\$—	\$11,928,691	\$11,928,691	—%
Net Cost	\$41,720,748	\$21,901,486	\$—	\$(21,901,486)	(100.0)%
Positions	76.0	76.0	75.0	(1.0)	(1.3)%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Recommended growth detailed later in this section.

The change in total revenue is due:

- Increases in interest income to add matching revenue to this budget.
- Recommended growth detailed later in this section.

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

- 1.0 FTE net mid-year decrease.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Management of the Sacramento County Employees' Retirement System (SCERS)	4,284	—	4,284	—	—

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCERS - Reallocate 1.0 FTE IT System Support Specialist to 1.0 FTE IT Infrastructure Analyst					
	4,284	—	4,284	—	—

Reallocate 1.0 FTE Information Technology Systems Support Specialist Level 2 to 1.0 FTE Information Technology Infrastructure Analyst Level 2. SCERS continues to face growing demands on its information technology infrastructure due to the increasing complexity of its systems, applications, and workflows. As SCERS' technology landscape evolves, the responsibilities of the current classification have expanded beyond its support-oriented nature, encompassing strategic and highly technical tasks better suited to the reallocated classification. Reclassifying the position will enable SCERS to address advanced infrastructure management needs, critical for maintaining stability during current and future projects, and aligns with the specialized skills, knowledge, and abilities required to effectively support SCERS' business operations in this dynamic environment.

Contribution To LAFCO

Budget Unit Functions & Responsibilities

The **Contribution to LAFCO** budget unit provides for the County's annual Local Agency Formation Commission (LAFCo) assessment. LAFCO is funded by a contribution of one-third each from the County, cities, and special districts as well as application fees. LAFCO provides the following functions:

- Reviews proposals for incorporation or disincorporation of cities; annexation, detachment, or reorganization of territory to a city or a special district; and consolidation, merger, formation, dissolution or reorganization of special districts, which impact the provision of public services throughout the County, and region.
- Promotes the logical and reasonable development of local governmental agencies to provide for the present and future needs of the County and its communities.
- Adopts and amends Spheres of Influence (SOI), which are defined as plans for the probable ultimate physical boundaries and service area of a local governmental agency for each independent special district and city within the County.
- Protects prime agricultural farmland and open space from urban development where appropriate.

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					
Administration of LAFCo	\$256,552	\$269,380	\$282,850	\$13,470	5.0%
Gross Expenditures/Appropriations	\$256,552	\$269,380	\$282,850	\$13,470	5.0%
Total Expenditures/Appropriations	\$256,552	\$269,380	\$282,850	\$13,470	5.0%
Net Cost	\$256,552	\$269,380	\$282,850	\$13,470	5.0%

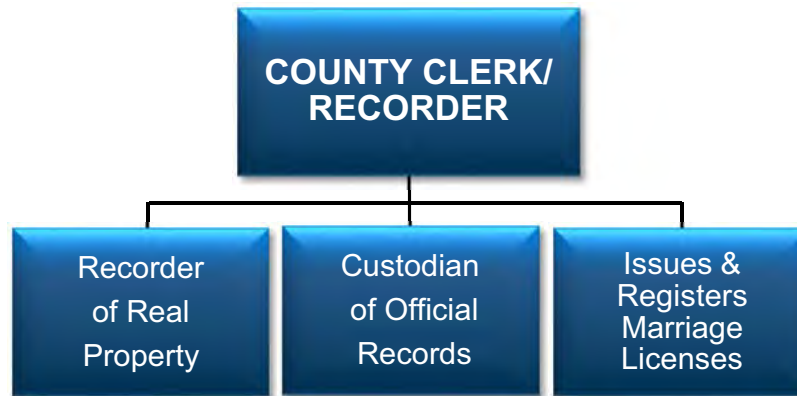
Budget Unit – Budget by Object

	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					
Other Charges	\$256,552	\$269,380	\$282,850	\$13,470	5.0%
Gross Expenditures/Appropriations	\$256,552	\$269,380	\$282,850	\$13,470	5.0%
Total Expenditures/Appropriations	\$256,552	\$269,380	\$282,850	\$13,470	5.0%
Net Cost	\$256,552	\$269,380	\$282,850	\$13,470	5.0%

Summary of Changes

The change in total appropriations and Net Cost is due to a promotion of one employee, cost of living increases, increased attorney costs, and the increased cost of two studies.

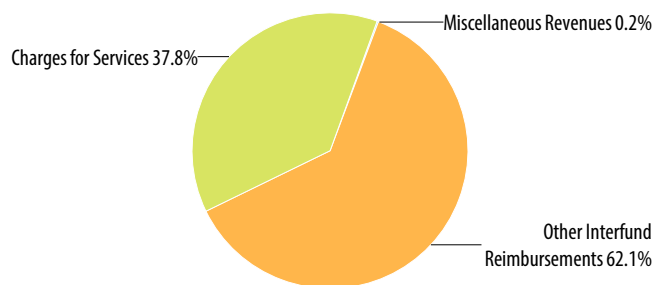
County Clerk/Recorder
Department Structure
Donna Allred, County Clerk/Recorder



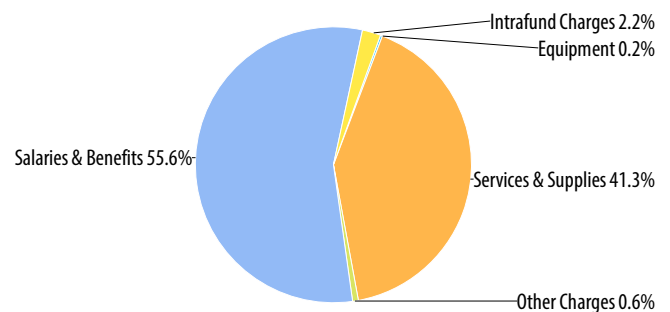
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Office of **County Clerk/Recorder** (CCR) has two primary functions:

Clerk responsibilities include issuance of marriage licenses; Registrar of Marriages; Commissioner of Civil Marriages; custodian of Oaths of Office; and registration of notaries public, process servers, professional photocopiers, unlawful detainer assistants, legal document assistants, and fictitious business names.

Recorder responsibilities include recording of real estate and other authorized documents; issuance of birth, death and marriage certificates; indexing and public viewing services for official records; and issuance of official record copies.

Goals

- Continue working to increase processing capacity and complete review of an additional 5 million official records for identification, redaction, and tracking of unlawful restrictive covenants in accordance with Assembly Bill 1466 program.

Accomplishments

- Completed the implementation of an automated queuing system that will deliver office workflow/resource optimization and a more efficient and personalized customer service experience to the public.
- Increased the processing capacity to complete review of 5 million official records for identification, redaction, and tracking of unlawful restrictive covenants in accordance with Assembly Bill 1466 program.

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 Clerk/ Recorder	\$12,761,148	\$12,838,403	\$12,708,439	\$(129,964)	(1.0)%
Gross Expenditures/Appropriations	\$12,761,148	\$12,838,403	\$12,708,439	\$(129,964)	(1.0)%
Total Expenditures/Appropriations	\$12,761,148	\$12,838,403	\$12,708,439	\$(129,964)	(1.0)%
Revenue	\$4,933,061	\$4,730,000	\$4,820,000	\$90,000	1.9%
Total Interfund Reimbursements	\$7,828,087	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Total Revenue	\$12,761,148	\$12,838,403	\$12,708,439	\$(129,964)	(1.0)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	68.5	68.0	67.0	(1.0)	(1.5)%

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	\$6,473,024	\$7,044,980	\$7,071,421	\$26,441	0.4%
Services & Supplies	\$5,947,417	\$5,064,584	\$5,250,222	\$185,638	3.7%
Other Charges	\$37,512	\$39,279	\$81,373	\$42,094	107.2%
Equipment	\$10,960	\$271,500	\$31,000	\$(240,500)	(88.6)%
Other Intangible Asset	\$—	\$86,583	\$—	\$(86,583)	(100.0)%
Intrafund Charges	\$292,235	\$331,477	\$274,423	\$(57,054)	(17.2)%
Gross Expenditures/Appropriations	\$12,761,148	\$12,838,403	\$12,708,439	\$(129,964)	(1.0)%
Total Expenditures/Appropriations	\$12,761,148	\$12,838,403	\$12,708,439	\$(129,964)	(1.0)%
Charges for Services	\$4,933,017	\$4,710,000	\$4,800,000	\$90,000	1.9%
Miscellaneous Revenues	\$44	\$20,000	\$20,000	\$—	—%
Revenue	\$4,933,061	\$4,730,000	\$4,820,000	\$90,000	1.9%
Other Interfund Reimbursements	\$7,828,087	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Total Interfund Reimbursements	\$7,828,087	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Total Revenue	\$12,761,148	\$12,838,403	\$12,708,439	\$(129,964)	(1.0)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	68.5	68.0	67.0	(1.0)	(1.5)%

Summary of Changes

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

- Increases in negotiated salary and benefit costs, offset by deletion of 1.0 FTE Office Assistant Level 2 in the Customer Service Division due to consolidation of office locations and increased efficiencies.
- Increases in Allocated Cost Process costs, including a decrease in the Department of Technology (Dtech) Fee, an increase in Lease Property costs, and a decrease in Pension Obligation Bonds.
- An increase in Dtech Labor costs.
- An increase in books/periodicals/subscriptions, travel, and refuse collection/disposal due to increases in the cost of doing business.
- A decrease in construction services and supplies due to completion of the consolidation of two of three office locations.
- A net decrease in equipment costs due to consolidation of office locations.
- A net decrease in temporary services due to office consolidation/efficiencies.

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

- A decrease in inter cost recovery funds due to decreases in expenditures and an increase in projected revenues.
- An increase in projected document recording volume.
- A projected increase in vital statistics fees.
- A decrease in projected fees primarily related to Senate Bill 2, which requires a fee of \$75 be paid at the time of recording of every real estate instrument, paper, or notice up to \$225.

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

- 1.0 FTE recommended net Base decrease.

Clerk/Recorder Fees

Budget Unit Functions & Responsibilities

The **Clerk/Recorder Fees** budget unit provides financing for certain updates and improvements in the County Clerk/Recorder. Dedicated revenues are generated from document fees to be used and administered by the Department for reimbursement of actual costs related to specified services through the following programs:

- E-Recording
- Hours
- Index
- Micrographics Conversion
- Modernization
- Vital Health Statistics

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					
E-Recording	\$120,346	\$124,736	\$124,736	\$—	—%
Hours	\$472,062	\$472,062	\$472,062	\$—	—%
Index	\$472,065	\$472,065	\$472,065	\$—	—%
Micrographics Conversion	\$272,259	\$402,475	\$402,475	\$—	—%
Modernization	\$6,393,860	\$6,493,875	\$6,273,911	\$(219,964)	(3.4)%
Vital Health Statistics	\$97,494	\$143,190	\$143,190	\$—	—%
Gross Expenditures/Appropriations	\$7,828,087	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Total Expenditures/Appropriations	\$7,828,087	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Provision for Reserves	\$265,681	\$5,662,744	\$279,091	\$(5,383,653)	(95.1)%
Total Financing Uses	\$8,093,768	\$13,771,147	\$8,167,530	\$(5,603,617)	(40.7)%
Revenue	\$11,576,228	\$2,290,000	\$2,600,000	\$310,000	13.5%
Total Revenue	\$11,576,228	\$2,290,000	\$2,600,000	\$310,000	13.5%
Total Use of Fund Balance	\$7,538,945	\$11,481,147	\$5,567,530	\$(5,913,617)	(51.5)%
Total Financing Sources	\$19,115,173	\$13,771,147	\$8,167,530	\$(5,603,617)	(40.7)%
Net Cost	\$(11,021,405)	\$—	\$—	\$—	—%

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	\$7,828,087	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Gross Expenditures/Appropriations	\$7,828,087	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Total Expenditures/Appropriations	\$7,828,087	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Provision for Reserves	\$265,681	\$5,662,744	\$279,091	\$(5,383,653)	(95.1)%
Total Financing Uses	\$8,093,768	\$13,771,147	\$8,167,530	\$(5,603,617)	(40.7)%
Revenue from Use Of Money & Property	\$1,499,795	\$205,000	\$670,000	\$465,000	226.8%
Charges for Services	\$1,776,433	\$2,085,000	\$1,930,000	\$(155,000)	(7.4)%
Miscellaneous Revenues	\$8,300,000	\$—	\$—	\$—	—%
Revenue	\$11,576,228	\$2,290,000	\$2,600,000	\$310,000	13.5%
Total Revenue	\$11,576,228	\$2,290,000	\$2,600,000	\$310,000	13.5%
Reserve Release	\$5,077,365	\$459,742	\$3,611,186	\$3,151,444	685.5%
Fund Balance	\$2,461,580	\$11,021,405	\$1,956,344	\$(9,065,061)	(82.2)%
Total Use of Fund Balance	\$7,538,945	\$11,481,147	\$5,567,530	\$(5,913,617)	(51.5)%
Total Financing Sources	\$19,115,173	\$13,771,147	\$8,167,530	\$(5,603,617)	(40.7)%
Net Cost	\$(11,021,405)	\$—	\$—	\$—	—%

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.

E-Recording

Program Overview

E-Recording funds are used to support an electronic recording delivery system (ERDS).

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	\$120,346	\$124,736	\$124,736	\$—	—%
Gross Expenditures/Appropriations	\$120,346	\$124,736	\$124,736	\$—	—%
Total Expenditures/Appropriations	\$120,346	\$124,736	\$124,736	\$—	—%
Provision for Reserves	\$75,587	\$217,776	\$217,329	\$(447)	(0.2)%
Total Financing Uses	\$195,933	\$342,512	\$342,065	\$(447)	(0.1)%
Revenue from Use Of Money & Property	\$182,295	\$20,000	\$80,000	\$60,000	300.0%
Charges for Services	\$185,987	\$225,000	\$200,000	\$(25,000)	(11.1)%
Revenue	\$368,282	\$245,000	\$280,000	\$35,000	14.3%
Total Revenue	\$368,282	\$245,000	\$280,000	\$35,000	14.3%
Fund Balance	\$(74,837)	\$97,512	\$62,065	\$(35,447)	(36.4)%
Total Use of Fund Balance	\$(74,837)	\$97,512	\$62,065	\$(35,447)	(36.4)%
Total Financing Sources	\$293,445	\$342,512	\$342,065	\$(447)	(0.1)%
Net Cost	\$(97,512)	\$—	\$—	\$—	—%

Summary of Changes

The change in total revenue is due to a projected increase in interest income, partially offset by a decrease in projected fee revenue based on past actuals.

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

- E-Recording Fees reserve has increased \$217,329.

Hours

Program Overview

Hours funds are used to establish the days of operation of the County Recorder's offices as every business day except for legal holidays and those holidays designated as judicial holidays.

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	\$472,062	\$472,062	\$472,062	\$—	—%
Gross Expenditures/Appropriations	\$472,062	\$472,062	\$472,062	\$—	—%
Total Expenditures/Appropriations	\$472,062	\$472,062	\$472,062	\$—	—%
Total Financing Uses	\$472,062	\$472,062	\$472,062	\$—	—%
Revenue from Use Of Money & Property	\$86,011	\$20,000	\$40,000	\$20,000	100.0%
Charges for Services	\$186,353	\$225,000	\$200,000	\$(25,000)	(11.1)%
Revenue	\$272,364	\$245,000	\$240,000	\$(5,000)	(2.0)%
Total Revenue	\$272,364	\$245,000	\$240,000	\$(5,000)	(2.0)%
Reserve Release	\$258,786	\$229,768	\$231,873	\$2,105	0.9%
Fund Balance	\$(61,794)	\$(2,706)	\$189	\$2,895	(107.0)%
Total Use of Fund Balance	\$196,992	\$227,062	\$232,062	\$5,000	2.2%
Total Financing Sources	\$469,356	\$472,062	\$472,062	\$—	—%
Net Cost	\$2,706	\$—	\$—	\$—	—%

Summary of Changes

The change in total revenue is due to a decrease in projected fee revenue based on past actuals, partially offset by a projected increase in interest income.

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

- Hours Fees reserve has decreased \$231,873.

Index

Program Overview

Index funds are used to support operations that require the document to be indexed within two business days after date of recordation.

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	\$472,065	\$472,065	\$472,065	\$—	—%
Gross Expenditures/Appropriations	\$472,065	\$472,065	\$472,065	\$—	—%
Total Expenditures/Appropriations	\$472,065	\$472,065	\$472,065	\$—	—%
Total Financing Uses	\$472,065	\$472,065	\$472,065	\$—	—%
Revenue from Use Of Money & Property	\$85,889	\$20,000	\$40,000	\$20,000	100.0%
Charges for Services	\$186,272	\$225,000	\$200,000	\$(25,000)	(11.1)%
Revenue	\$272,161	\$245,000	\$240,000	\$(5,000)	(2.0)%
Total Revenue	\$272,161	\$245,000	\$240,000	\$(5,000)	(2.0)%
Reserve Release	\$259,445	\$229,974	\$229,840	\$(134)	(0.1)%
Fund Balance	\$(62,450)	\$(2,909)	\$2,225	\$5,134	(176.5)%
Total Use of Fund Balance	\$196,995	\$227,065	\$232,065	\$5,000	2.2%
Total Financing Sources	\$469,156	\$472,065	\$472,065	\$—	—%
Net Cost	\$2,909	\$—	\$—	\$—	—%

Summary of Changes

The change in total revenue is due to a decrease in projected fee revenue based on past actuals, partially offset by a projected increase in interest income.

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

- Index Fees reserve has decreased \$229,840.

Micrographics Conversion

Program Overview

Micrographics Conversion funds are used to convert the County Recorder's document storage system to micrographics.

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	\$272,259	\$402,475	\$402,475	\$—	—%
Gross Expenditures/Appropriations	\$272,259	\$402,475	\$402,475	\$—	—%
Total Expenditures/Appropriations	\$272,259	\$402,475	\$402,475	\$—	—%
Provision for Reserves	\$107,803	\$3,462,846	\$—	\$(3,462,846)	(100.0)%
Total Financing Uses	\$380,062	\$3,865,321	\$402,475	\$(3,462,846)	(89.6)%
Revenue from Use Of Money & Property	\$261,678	\$40,000	\$100,000	\$60,000	150.0%
Charges for Services	\$194,327	\$235,000	\$210,000	\$(25,000)	(10.6)%
Miscellaneous Revenues	\$3,300,000	\$—	\$—	\$—	—%
Revenue	\$3,756,005	\$275,000	\$310,000	\$35,000	12.7%
Total Revenue	\$3,756,005	\$275,000	\$310,000	\$35,000	12.7%
Reserve Release	\$—	\$—	\$12,965	\$12,965	—%
Fund Balance	\$214,378	\$3,590,321	\$79,510	\$(3,510,811)	(97.8)%
Total Use of Fund Balance	\$214,378	\$3,590,321	\$92,475	\$(3,497,846)	(97.4)%
Total Financing Sources	\$3,970,383	\$3,865,321	\$402,475	\$(3,462,846)	(89.6)%
Net Cost	\$(3,590,321)	\$—	\$—	\$—	—%

Summary of Changes

The change in total revenue is due to a projected increase in interest income, partially offset by a decrease in projected fee revenue based on past actuals.

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

- Micrographic Fees reserve has decreased \$12,965.

Modernization

Program Overview

Modernization funds are used to support, maintain, improve, and provide for the modernized creation, retention, and retrieval of information in the County Recorder's system of recorded documents.

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	\$6,393,860	\$6,493,875	\$6,273,911	\$(219,964)	(3.4)%
Gross Expenditures/Appropriations	\$6,393,860	\$6,493,875	\$6,273,911	\$(219,964)	(3.4)%
Total Expenditures/Appropriations	\$6,393,860	\$6,493,875	\$6,273,911	\$(219,964)	(3.4)%
Provision for Reserves	\$—	\$1,876,649	\$—	\$(1,876,649)	(100.0)%
Total Financing Uses	\$6,393,860	\$8,370,524	\$6,273,911	\$(2,096,613)	(25.0)%
Revenue from Use Of Money & Property	\$860,498	\$100,000	\$400,000	\$300,000	300.0%
Charges for Services	\$848,929	\$1,025,000	\$950,000	\$(75,000)	(7.3)%
Miscellaneous Revenues	\$5,000,000	\$—	\$—	\$—	—%
Revenue	\$6,709,427	\$1,125,000	\$1,350,000	\$225,000	20.0%
Total Revenue	\$6,709,427	\$1,125,000	\$1,350,000	\$225,000	20.0%
Reserve Release	\$4,559,134	\$—	\$3,136,508	\$3,136,508	—%
Fund Balance	\$2,370,822	\$7,245,524	\$1,787,403	\$(5,458,121)	(75.3)%
Total Use of Fund Balance	\$6,929,956	\$7,245,524	\$4,923,911	\$(2,321,613)	(32.0)%
Total Financing Sources	\$13,639,383	\$8,370,524	\$6,273,911	\$(2,096,613)	(25.0)%
Net Cost	\$(7,245,524)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to fewer funds needed to be transferred to the County Clerk-Recorder Budget Unit (3240000).

The change in total revenue is due to a projected increase in interest income, partially offset by a decrease in projected fees based on past actuals.

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

- Modernization Fees reserve has decreased \$3,136,508.

Vital Health Statistics

Program Overview

Vital Health (VH) Statistics funds are used for vital record operation funding for improvement, automation, and technical support of vital record systems.

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	\$97,494	\$143,190	\$143,190	\$—	—%
Gross Expenditures/Appropriations	\$97,494	\$143,190	\$143,190	\$—	—%
Total Expenditures/Appropriations	\$97,494	\$143,190	\$143,190	\$—	—%
Provision for Reserves	\$82,291	\$105,473	\$61,762	\$(43,711)	(41.4)%
Total Financing Uses	\$179,785	\$248,663	\$204,952	\$(43,711)	(17.6)%
Revenue from Use Of Money & Property	\$23,423	\$5,000	\$10,000	\$5,000	100.0%
Charges for Services	\$174,565	\$150,000	\$170,000	\$20,000	13.3%
Revenue	\$197,988	\$155,000	\$180,000	\$25,000	16.1%
Total Revenue	\$197,988	\$155,000	\$180,000	\$25,000	16.1%
Fund Balance	\$75,461	\$93,663	\$24,952	\$(68,711)	(73.4)%
Total Use of Fund Balance	\$75,461	\$93,663	\$24,952	\$(68,711)	(73.4)%
Total Financing Sources	\$273,449	\$248,663	\$204,952	\$(43,711)	(17.6)%
Net Cost	\$(93,663)	\$—	\$—	\$—	—%

Summary of Changes

The change in total revenue is due to a projected increase in interest income and an increase in projected fee revenue based on past actuals.

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

- Vital Health Statistics Fees reserve has increased \$61,762.

County Library

Budget Unit Functions & Responsibilities

County Library provides funding for capital maintenance and related costs at Sacramento County owned Sacramento Public Library Authority branches.

The Sacramento Public Library Authority (SPLA) provides all public library services in Sacramento County, except the City of Folsom. The County and City of Sacramento established the SPLA as a Joint Powers Authority (JPA) in 1993. The governing board is a 15 member body consisting of five members of the County Board of Supervisors, five members of the Sacramento City Council, two members from Elk Grove, one member each representing the cities of Citrus Heights and Rancho Cordova, with the remaining member shared by the cities of Galt and Isleton. SPLA funding is provided primarily by a dedicated property tax source and other revenue sources received directly by the SPLA.

This County Library Budget provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance and related costs at the nine SPLA branches owned by the County of Sacramento.

Under terms of the JPA, funding for construction and maintenance of the county facilities is the responsibility of the County of Sacramento. Capital funding collected through developer fees is accumulated in separate county funds and is only available for construction and renovation of Library facilities; it cannot be used for operations.

Goals

- Sacramento Public Library Authority delivers ideas, resources, and information to help our community discover, learn, and grow.

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 Library	\$1,311,378	\$1,415,816	\$1,357,260	\$(58,556)	(4.1)%
Gross Expenditures/Appropriations	\$1,311,378	\$1,415,816	\$1,357,260	\$(58,556)	(4.1)%
Total Expenditures/Appropriations	\$1,311,378	\$1,415,816	\$1,357,260	\$(58,556)	(4.1)%
Total Financing Uses	\$1,311,378	\$1,415,816	\$1,357,260	\$(58,556)	(4.1)%
Revenue	\$1,290,004	\$1,324,014	\$1,336,238	\$12,224	0.9%
Total Revenue	\$1,290,004	\$1,324,014	\$1,336,238	\$12,224	0.9%
Total Use of Fund Balance	\$113,176	\$91,802	\$21,022	\$(70,780)	(77.1)%
Total Financing Sources	\$1,403,180	\$1,415,816	\$1,357,260	\$(58,556)	(4.1)%
Net Cost	\$(91,802)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

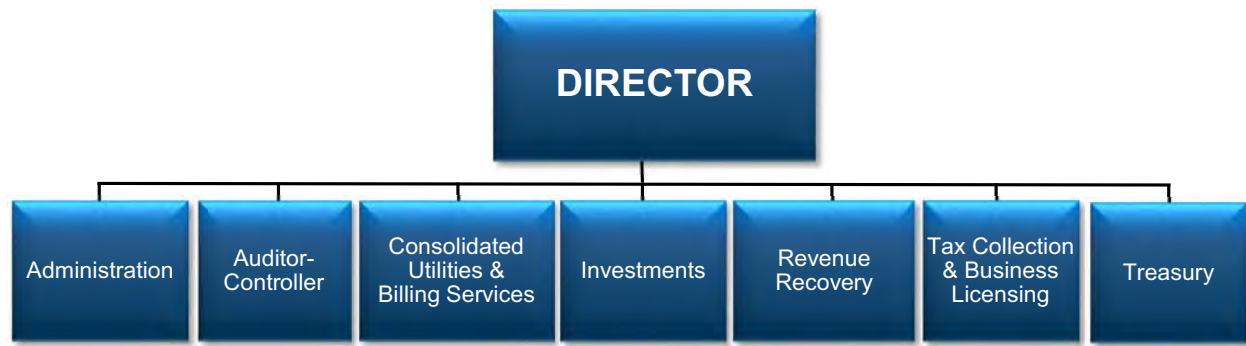
	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,311,378	\$1,415,816	\$1,357,260	\$(58,556)	(4.1)%
Gross Expenditures/Appropriations	\$1,311,378	\$1,415,816	\$1,357,260	\$(58,556)	(4.1)%
Total Expenditures/Appropriations	\$1,311,378	\$1,415,816	\$1,357,260	\$(58,556)	(4.1)%
Total Financing Uses	\$1,311,378	\$1,415,816	\$1,357,260	\$(58,556)	(4.1)%
Revenue from Use Of Money & Property	\$5,330	\$6,000	\$6,000	\$—	—%
Intergovernmental Revenues	\$1,284,674	\$1,318,014	\$1,330,238	\$12,224	0.9%
Revenue	\$1,290,004	\$1,324,014	\$1,336,238	\$12,224	0.9%
Total Revenue	\$1,290,004	\$1,324,014	\$1,336,238	\$12,224	0.9%
Fund Balance	\$113,176	\$91,802	\$21,022	\$(70,780)	(77.1)%
Total Use of Fund Balance	\$113,176	\$91,802	\$21,022	\$(70,780)	(77.1)%
Total Financing Sources	\$1,403,180	\$1,415,816	\$1,357,260	\$(58,556)	(4.1)%
Net Cost	\$(91,802)	\$—	\$—	\$—	—%

Summary of Changes

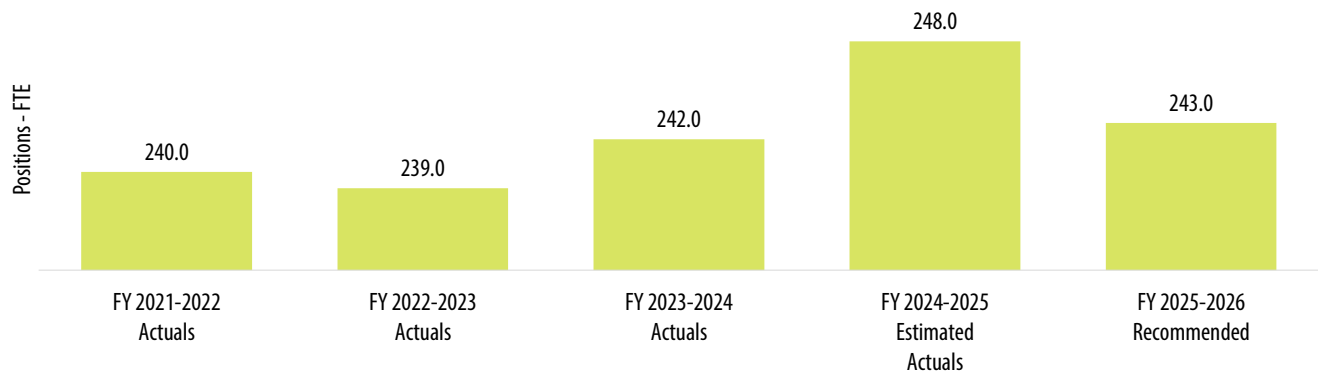
The change in total appropriations is due to decreases in allocated costs for insurance and capital maintenance, and an increase in allocated costs for facilities.

The change in total revenue is due to the annual adjustment in revenue received from the Sacramento Public Library Authority based on the percentage change in the Engineering News Record – Construction Cost Index.

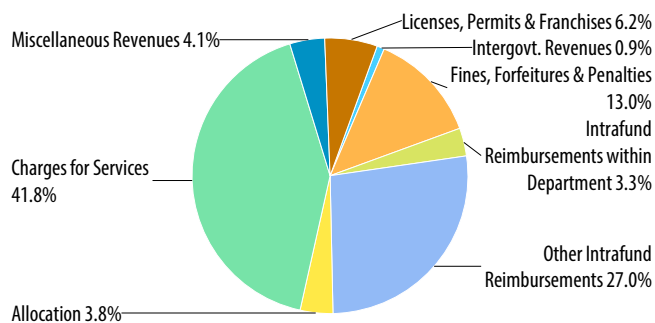
Department Of Finance
Department Structure
Chad Rinde, Director



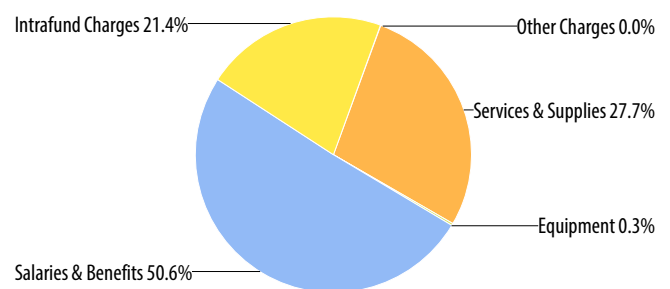
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Department of Finance** is responsible for managing the County's Treasury and Investments, Tax Collection and Business Licensing, providing Auditor-Controller services, including County and Special District Payroll and Payment Services, System Control and Reconciliation, Audits, Accounting Reporting and Control, and Tax Accounting, providing collection services on delinquent accounts, debts, fines, Victim Restitution Aid overpayments, Probation fees and other County owned debts and billing and collection services for refuse, water, sewer and storm water drainage through the following programs:

- Administration
- Auditor-Controller
- Consolidated Utility Billing and Services
- Revenue Recovery
- Tax Collection and Business Licensing
- Treasury and Investments

Goals

- Complete remaining implementation steps and successfully go-live with the new property tax system.
- Replace existing Annual Comprehensive Financial Report (ACFR) system with modern system for financial reporting and utilize new system for issuance of the June 30, 2025 ACFR.
- Lead the Accela Customer Billing Improvement project in conjunction with the Department of Technology to enhance development billing in the County of Sacramento.

Accomplishments

- Completed ordinance updates in Business Licensing for Massage Establishments and Providers and for Sidewalk Vending.
- Supported the fiscal separation of SacSewer from the County of Sacramento.
- Implemented PaymentWorks System to bring efficiencies in the vendor onboarding process and to make it easier for vendors to subscribe for electronic payments.

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					
Administration	\$6,266,784	\$7,657,193	\$8,681,648	\$1,024,455	13.4%
Auditor-Controller	\$12,770,849	\$15,033,011	\$14,617,417	\$(415,594)	(2.8)%
Consolidated Utilities Billing and Service	\$10,585,252	\$11,012,184	\$11,041,422	\$29,238	0.3%
Revenue Recovery	\$9,332,082	\$10,135,779	\$10,182,875	\$47,096	0.5%
Tax Collection & Business Licensing	\$7,643,326	\$9,324,530	\$9,474,801	\$150,271	1.6%
Treasury and Investments	\$4,966,999	\$5,592,107	\$6,119,083	\$526,976	9.4%
Gross Expenditures/Appropriations	\$51,565,292	\$58,754,804	\$60,117,246	\$1,362,442	2.3%
Total Intrafund Reimbursements	\$(13,539,629)	\$(16,901,346)	\$(18,186,067)	\$(1,284,721)	7.6%
Total Expenditures/Appropriations	\$38,025,663	\$41,853,458	\$41,931,179	\$77,721	0.2%
Revenue	\$36,040,914	\$39,562,253	\$39,618,470	\$56,217	0.1%
Total Revenue	\$36,040,914	\$39,562,253	\$39,618,470	\$56,217	0.1%
Net Cost	\$1,984,749	\$2,291,205	\$2,312,709	\$21,504	0.9%
Positions	242.0	248.0	243.0	(5.0)	(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	\$27,131,093	\$30,248,630	\$30,410,048	\$161,418	0.5%
Services & Supplies	\$14,618,423	\$16,278,932	\$16,674,642	\$395,710	2.4%
Other Charges	\$11,442	\$75,000	\$25,000	\$(50,000)	(66.7)%
Equipment	\$—	\$—	\$152,200	\$152,200	—%
Intrafund Charges	\$9,804,334	\$12,152,242	\$12,855,356	\$703,114	5.8%
Gross Expenditures/Appropriations	\$51,565,292	\$58,754,804	\$60,117,246	\$1,362,442	2.3%
Other Intrafund Reimbursements	\$(12,215,343)	\$(7,493,064)	\$(16,212,465)	\$(8,719,401)	116.4%
Intrafund Reimbursements within Department	\$(1,324,286)	\$(9,408,282)	\$(1,973,602)	\$7,434,680	(79.0)%
Total Intrafund Reimbursements	\$(13,539,629)	\$(16,901,346)	\$(18,186,067)	\$(1,284,721)	7.6%
Total Expenditures/Appropriations	\$38,025,663	\$41,853,458	\$41,931,179	\$77,721	0.2%
Taxes	\$4,798	\$—	\$—	\$—	—%
Licenses, Permits & Franchises	\$3,100,370	\$3,721,526	\$3,699,376	\$(22,150)	(0.6)%
Fines, Forfeitures & Penalties	\$8,625,822	\$7,707,660	\$7,802,856	\$95,196	1.2%
Intergovernmental Revenues	\$420,226	\$628,233	\$521,248	\$(106,985)	(17.0)%
Charges for Services	\$21,184,725	\$24,614,348	\$25,126,410	\$512,062	2.1%
Miscellaneous Revenues	\$2,704,973	\$2,890,486	\$2,468,580	\$(421,906)	(14.6)%
Revenue	\$36,040,914	\$39,562,253	\$39,618,470	\$56,217	0.1%
Total Revenue	\$36,040,914	\$39,562,253	\$39,618,470	\$56,217	0.1%
Net Cost	\$1,984,749	\$2,291,205	\$2,312,709	\$21,504	0.9%
Positions	242.0	248.0	243.0	(5.0)	(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 decreased by 5.0 FTE from the prior year Adopted Budget due to:

- 2.0 FTE recommended net Base decrease.
- 1.0 FTE increase in recommended growth requests.
- 4.0 FTE decrease in recommended reduction scenarios. – 4.0 vacant

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration	10,697	(10,697)	—	—	—
Auditor-Controller	59,569	—	53,726	5,843	—
Tax Collection & Business Licensing	3,081	—	3,081	—	—
Treasury and Investments	315,618	—	315,618	—	1.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Auditor-Controller	(308,233)	—	(255,298)	(52,935)	(3.0)
Revenue Recovery	(86,330)	—	(80,963)	(5,367)	(1.0)

Administration

Program Overview

Administration provides departmental oversight and support services in the areas of personnel, safety, budget, purchasing, contracts, facilities and other areas that sustain operations.

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	\$1,862,834	\$2,311,770	\$2,348,118	\$36,348	1.6%
Services & Supplies	\$3,021,107	\$4,162,805	\$4,574,607	\$411,802	9.9%
Equipment	\$—	\$—	\$10,697	\$10,697	—%
Intrafund Charges	\$1,055,298	\$1,182,618	\$1,261,978	\$79,360	6.7%
Cost of Goods Sold	\$327,545	\$—	\$486,248	\$486,248	—%
Gross Expenditures/Appropriations	\$6,266,784	\$7,657,193	\$8,681,648	\$1,024,455	13.4%
Other Intrafund Reimbursements	\$(5,916,690)	\$—	\$(8,015,953)	\$(8,015,953)	—%
Intrafund Reimbursements within Department	\$(30,558)	\$(7,657,071)	\$(179,447)	\$7,477,624	(97.7)%
Total Intrafund Reimbursements	\$(5,947,248)	\$(7,657,071)	\$(8,195,400)	\$(538,329)	7.0%
Total Expenditures/Appropriations	\$319,536	\$122	\$486,248	\$486,126	398,463.9%
Intergovernmental Revenues	\$306,874	\$—	\$486,248	\$486,248	—%
Charges for Services	\$15	\$—	\$—	\$—	—%
Revenue	\$306,889	\$—	\$486,248	\$486,248	—%
Total Revenue	\$306,889	\$—	\$486,248	\$486,248	—%
Net Cost	\$12,648	\$122	\$—	\$(122)	(100.0)%
Positions	13.0	14.0	14.0	—	—%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs with the largest increases in Wide Area Network charges, Department of Technology (DTech) labor and fee, and liability insurance.
- Increases in intrafund reimbursements from additional cost recovery as a result of increased expenditures and overhead allocation.
- Recommended growth detailed later in this section.

The change in total revenue is due to the shift of American Rescue Plan Act (ARPA) revenue from the Auditor-Controller program to this program to fund ARPA administration costs.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOF - Funding for Security System Replacement - Admin, Auditor-Controller, Tax Coll, Treasury (ACP)					
	10,697	(10,697)	—	—	—
Replacement of aging security system. Replacement includes outdated and unsupported building management system access control equipment that is over 20 years old, card readers, and security camera equipment. Failure to replace timely could result in system failure, breakdown, or possible system compromise. The cost is funded by \$23,198 ACP, \$5,843 General Fund, and \$35,959 direct bill revenue sources.					

Auditor-Controller

Program Overview

Auditor-Controller maintains the County's financial system and provides services including Payroll, Payment Services, Internal Audits, Financial Accounting Reporting and Control, Tax Accounting and Fiscal Services, to County departments and Special Districts.

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	\$10,020,809	\$10,999,210	\$10,786,717	\$(212,493)	(1.9)%
Services & Supplies	\$911,163	\$1,162,671	\$1,198,023	\$35,352	3.0%
Equipment	\$—	\$—	\$54,303	\$54,303	—%
Intrafund Charges	\$2,167,048	\$2,871,130	\$3,064,622	\$193,492	6.7%
Cost of Goods Sold	\$(328,171)	\$—	\$(486,248)	\$(486,248)	—%
Gross Expenditures/Appropriations	\$12,770,849	\$15,033,011	\$14,617,417	\$(415,594)	(2.8)%
Other Intrafund Reimbursements	\$(4,063,770)	\$(4,954,524)	\$(5,311,644)	\$(357,120)	7.2%
Intrafund Reimbursements within Department	\$(600,497)	\$(802,811)	\$(817,955)	\$(15,144)	1.9%
Total Intrafund Reimbursements	\$(4,664,267)	\$(5,757,335)	\$(6,129,599)	\$(372,264)	6.5%
Total Expenditures/Appropriations	\$8,106,582	\$9,275,676	\$8,487,818	\$(787,858)	(8.5)%
Intergovernmental Revenues	\$113,352	\$628,233	\$35,000	\$(593,233)	(94.4)%
Charges for Services	\$5,878,736	\$6,465,374	\$6,321,576	\$(143,798)	(2.2)%
Miscellaneous Revenues	\$653,064	\$632,000	\$634,933	\$2,933	0.5%
Revenue	\$6,645,152	\$7,725,607	\$6,991,509	\$(734,098)	(9.5)%
Total Revenue	\$6,645,152	\$7,725,607	\$6,991,509	\$(734,098)	(9.5)%
Net Cost	\$1,461,430	\$1,550,069	\$1,496,309	\$(53,760)	(3.5)%
Positions	75.0	78.0	74.0	(4.0)	(5.1)%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs which is offset by the base reduction of 1.0 FTE Senior Accountant position that was intended to provide full-time accounting support to the Office of Budget and Debt Management.
- A one-time increase in overtime costs to finalize the TaxSys system implementation and ensure adequate capacity for the go-live period in Fall 2025.

- Decreases in allocated costs primarily from reduced Pension Obligation Bonds which is partially offset by increases in DTech labor and fee.
- Increases in intrafund charges from Department overhead allocation and intrafund reimbursements from increased cost recovery.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- The shift of ARPA revenue from this program to the Administration program.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOF - Funding for Security System Replacement - Admin, Auditor-Controller, Tax Coll, Treasury (ACP)					
	59,569	—	53,726	5,843	—

Replacement of aging security system. Replacement includes outdated and unsupported building management system access control equipment that is over 20 years old, card readers, and security camera equipment. Failure to replace timely could result in system failure, breakdown, or possible system compromise. The cost is funded by \$23,198 ACP, \$5,843 General Fund, and \$35,959 direct bill revenue sources.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOF - Delete 1.0 FTE Account Clerk 2 - Auditor Controller Payment Services (ACP)					
	(77,650)	—	(69,498)	(8,152)	(1.0)

Delete 1.0 vacant FTE ACP funded Account Clerk II in the Payment Services unit of the Auditor Controller Division in the Department of Finance. This position both processes and pays invoices on behalf of the County. We strive to meet a 10 day turn-around time of payments once received by our Department and a decrease in payment services staff may cause the 10 day out standard to not be maintained. A loss of this position has the potential to increase turnaround time and would have an impact on all County departments, districts, CBOs and others doing business with the County, however, there has been a reduction to transactions processed due to the departure of SacSewer that may offset the turnaround time impacts. The cost is funded by \$69,498 ACP and \$13,198 General Fund.

DOF - Delete 1.0 FTE Accounting Technician - Auditor Controller Payment Services (ACP)					
	(94,898)	—	(80,336)	(14,562)	(1.0)

Delete 1.0 vacant FTE ACP funded Accounting Technician in the Payment Services unit of the Auditor Controller Division in the Department of Finance. This position was created for FY 2024-25 to assist with the payment job run processes and to serve as the Countywide Travel Coordinator. This position would be critical in the implementation of processing mileage claims through Concur or other electronic process, which has been a goal of the County. Payment Services tracks days out for the length of time to process payments. A decrease in payment services staff may cause the 10 day out standard to not be maintained. The cost is funded by \$80,336 ACP and \$15,255 General Fund.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOF - Delete 1.0 FTE Senior Accountant - Auditor Controller System Control (ACP)					
	(135,685)	—	(105,464)	(30,221)	(1.0)
Delete 1.0 vacant ACP funded FTE Senior Accountant position in the System Control & Reconciliation unit of the Auditor Controller Division in the Department of Finance. Departments have seen fiscal position growth as well as heightened vacancies and turnover resulting in the need for additional systems support. System Control also maintains additional systems including the Cost Plan system and the Annual Comprehensive Financial Reporting system, both of which will require an RFP for replacement. The cost is funded by \$105,464 ACP and \$31,005 General Fund.					
DOF - Shift Audit Labor Focus - Auditor Controller Internal Audits (ACP)					
	—	—	—	—	—
Reduce Internal Audit ACP revenue by \$72,087 by reallocating labor and work assignments within the Internal Audits unit to prioritize direct billing activities over ACP activities to meet ACP targets. The Internal Audit function has sufficient department specific workload to justify this shift and to recover the full unit's costs without a staffing impact. However, this transition would result in reduced labor hours dedicated to fraud hotline management and investigation, and essential audits including purchasing card, change of custody, and performance of Countywide risk assessment and performance of risk based audits.					

Consolidated Utilities Billing and Service

Program Overview

Consolidated Utilities Billing and Service (CUBS) provides billing and collection services for departments providing utilities, including refuse, water, sewer and storm water drainage.

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	\$4,163,868	\$4,493,087	\$4,482,765	\$(10,322)	(0.2)%
Services & Supplies	\$4,822,731	\$4,408,102	\$4,334,056	\$(74,046)	(1.7)%
Other Charges	\$11,442	\$75,000	\$25,000	\$(50,000)	(66.7)%
Intrafund Charges	\$1,587,211	\$2,035,995	\$2,199,601	\$163,606	8.0%
Gross Expenditures/Appropriations	\$10,585,252	\$11,012,184	\$11,041,422	\$29,238	0.3%
Other Intrafund Reimbursements	\$(5,443)	\$(7,690)	\$(8,100)	\$(410)	5.3%
Intrafund Reimbursements within Department	\$(10,405)	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(15,848)	\$(7,690)	\$(8,100)	\$(410)	5.3%
Total Expenditures/Appropriations	\$10,569,404	\$11,004,494	\$11,033,322	\$28,828	0.3%
Fines, Forfeitures & Penalties	\$8,625,822	\$7,707,660	\$7,802,856	\$95,196	1.2%
Charges for Services	\$1,797,380	\$3,256,834	\$3,190,466	\$(66,368)	(2.0)%
Miscellaneous Revenues	\$146,202	\$40,000	\$40,000	\$—	—%
Revenue	\$10,569,404	\$11,004,494	\$11,033,322	\$28,828	0.3%
Total Revenue	\$10,569,404	\$11,004,494	\$11,033,322	\$28,828	0.3%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	43.0	44.0	44.0	—	—%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs primarily in Pension Obligation Bonds and Countywide Information Technology (IT) services.
- Increases in mail and postage charges from postage rate increases which is offset by reductions in printing services and bad debt expense.
- Increases in intrafund charges from Department overhead allocation.

The change in total revenue is due to:

- Increases in projected forfeitures and penalties from increased delinquent amounts based on the current year trend.
- Decreases in charges for services to break even as a result of additional revenue from other funding sources.

Revenue Recovery

Program Overview

Revenue Recovery provides collection of delinquent accounts, debts, fines, Victim Restitution Aid overpayments, fees and other County owned debts in accordance with legal requirements.

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	\$4,475,870	\$4,901,813	\$4,826,124	\$(75,689)	(1.5)%
Services & Supplies	\$3,564,599	\$3,711,202	\$3,665,867	\$(45,335)	(1.2)%
Equipment	\$—	\$—	\$87,200	\$87,200	—%
Intrafund Charges	\$1,291,613	\$1,522,764	\$1,603,684	\$80,920	5.3%
Gross Expenditures/Appropriations	\$9,332,082	\$10,135,779	\$10,182,875	\$47,096	0.5%
Other Intrafund Reimbursements	\$(1,687,909)	\$(2,023,150)	\$(2,165,250)	\$(142,100)	7.0%
Total Intrafund Reimbursements	\$(1,687,909)	\$(2,023,150)	\$(2,165,250)	\$(142,100)	7.0%
Total Expenditures/Appropriations	\$7,644,173	\$8,112,629	\$8,017,625	\$(95,004)	(1.2)%
Charges for Services	\$6,768,248	\$7,482,633	\$7,384,703	\$(97,930)	(1.3)%
Miscellaneous Revenues	\$448,213	\$—	\$—	\$—	—%
Revenue	\$7,216,462	\$7,482,633	\$7,384,703	\$(97,930)	(1.3)%
Total Revenue	\$7,216,462	\$7,482,633	\$7,384,703	\$(97,930)	(1.3)%
Net Cost	\$427,712	\$629,996	\$632,922	\$2,926	0.5%
Positions	45.0	45.0	44.0	(1.0)	(2.2)%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs primarily in Pension Obligation Bonds and Countywide IT services.
- Increases in equipment costs for server replacements for the Debt Management and Collection System and assessment collection service fees to the State Franchise Tax Board Court-Ordered Debt Program.
- Increases in Department overhead charges.
- Increases in intrafund reimbursements from additional cost recovery as a result of increased expenditures and overhead allocation.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Decrease in collection fees primarily for the Sacramento County Employee Retirement System as a result of lower debt collection referral.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOF - Delete 1.0 FTE Collection Services Agent I/II - Revenue Recovery					
	(86,330)	—	(80,963)	(5,367)	(1.0)

Delete 1.0 FTE vacant Collection Services Agent I/II in the Revenue Recovery Division in the Department of Finance. This position is critical to the overall collection of revenue to the County. Losing this position risks reducing the total amount of revenue collected and the ability to collect from debtors and the departments that rely on Revenue Recovery to recover approximately \$25 million of debt, of which \$4 million is collected for victim restitution and \$5.5 million is collected for General Fund departments. Seasoned and high performing collectors can collect up to \$1 million in collections per year.

Tax Collection & Business Licensing

Program Overview

Tax Collection and Business Licensing program collects personal as well as property taxes and issues business licenses in the unincorporated areas of Sacramento 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					
Salaries & Benefits	\$3,383,742	\$4,045,017	\$4,107,496	\$62,479	1.5%
Services & Supplies	\$1,652,198	\$2,151,174	\$2,077,137	\$(74,037)	(3.4)%
Intrafund Charges	\$2,606,724	\$3,128,339	\$3,290,168	\$161,829	5.2%
Cost of Goods Sold	\$662	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$7,643,326	\$9,324,530	\$9,474,801	\$150,271	1.6%
Other Intrafund Reimbursements	\$(396,793)	\$(400,000)	\$(525,518)	\$(125,518)	31.4%
Total Intrafund Reimbursements	\$(396,793)	\$(400,000)	\$(525,518)	\$(125,518)	31.4%
Total Expenditures/Appropriations	\$7,246,533	\$8,924,530	\$8,949,283	\$24,753	0.3%
Taxes	\$4,798	\$—	\$—	\$—	—%
Licenses, Permits & Franchises	\$3,100,370	\$3,721,526	\$3,699,376	\$(22,150)	(0.6)%
Charges for Services	\$2,561,873	\$2,873,500	\$3,272,782	\$399,282	13.9%
Miscellaneous Revenues	\$1,457,344	\$2,218,486	\$1,793,647	\$(424,839)	(19.1)%
Revenue	\$7,124,385	\$8,813,512	\$8,765,805	\$(47,707)	(0.5)%
Total Revenue	\$7,124,385	\$8,813,512	\$8,765,805	\$(47,707)	(0.5)%
Net Cost	\$122,148	\$111,018	\$183,478	\$72,460	65.3%
Positions	37.0	38.0	37.0	(1.0)	(2.6)%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs which is partially offset by the base reduction of 1.0 FTE Limited Term Administrative Services Officer II position that was designed to provide operations support during the TaxSys system implementation.
- A one-time increase in overtime costs to finalize the TaxSys system implementation and ensure adequate capacity for the go-live period in Fall 2025.
- Decreases in allocated costs primarily in Pension Obligation Bonds and DTech labor.
- Increases in Department overhead allocation.

- Increases in intrafund reimbursements from additional cost recovery as a result of increased expenditures and overhead allocation.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Decreases in projected business license fees based on historical average and tax collection cost recovery estimates.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOF - Funding for Security System Replacement - Admin, Auditor-Controller, Tax Coll, Treasury (ACP)					
	3,081	—	3,081	—	—

Replacement of aging security system. Replacement includes outdated and unsupported building management system access control equipment that is over 20 years old, card readers, and security camera equipment. Failure to replace timely could result in system failure, breakdown, or possible system compromise. The cost is funded by \$23,198 ACP, \$5,843 General Fund, and \$35,959 direct bill revenue sources.

Treasury and Investments

Program Overview

Treasury and Investments is responsible for managing and investing funds of the County, School Districts, Joint Power Authorities and Special Districts, whose funds are held by the 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					
Salaries & Benefits	\$3,223,969	\$3,497,733	\$3,858,828	\$361,095	10.3%
Services & Supplies	\$646,626	\$682,978	\$824,952	\$141,974	20.8%
Intrafund Charges	\$1,096,440	\$1,411,396	\$1,435,303	\$23,907	1.7%
Cost of Goods Sold	\$(36)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$4,966,999	\$5,592,107	\$6,119,083	\$526,976	9.4%
Other Intrafund Reimbursements	\$(144,738)	\$(107,700)	\$(186,000)	\$(78,300)	72.7%
Intrafund Reimbursements within Department	\$(682,827)	\$(948,400)	\$(976,200)	\$(27,800)	2.9%
Total Intrafund Reimbursements	\$(827,565)	\$(1,056,100)	\$(1,162,200)	\$(106,100)	10.0%
Total Expenditures/Appropriations	\$4,139,434	\$4,536,007	\$4,956,883	\$420,876	9.3%
Charges for Services	\$4,178,473	\$4,536,007	\$4,956,883	\$420,876	9.3%
Miscellaneous Revenues	\$149	\$—	\$—	\$—	—%
Revenue	\$4,178,622	\$4,536,007	\$4,956,883	\$420,876	9.3%
Total Revenue	\$4,178,622	\$4,536,007	\$4,956,883	\$420,876	9.3%
Net Cost	\$(39,188)	\$—	\$—	\$—	—%
Positions	29.0	29.0	30.0	1.0	3.4%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs primarily in Pension Obligation Bonds and DTech labor.
- Increases in Department overhead charges.
- Increases in intrafund reimbursements from additional cost recovery as a result of increased expenditures and overhead allocation.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increases in fees related to Treasury and Investment services.

- Recommended growth detailed later in this section.

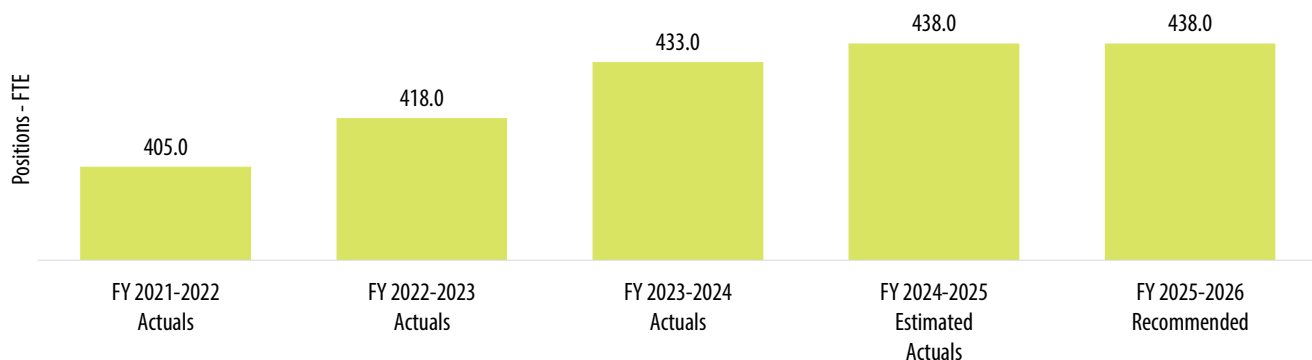
Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOF - Add 1.0 FTE Investment Officer - Treasury and Investments					
	223,268	—	223,268	—	1.0
The County's investment pool has grown significantly from \$2.0 billion to over \$8.0 billion in the past 15 years, increasing both workload and responsibility. To ensure continued safety, liquidity, and yield for the County and its pool depositors, a departmental assessment in January 2024 identified the need for greater depth and succession planning within the investment team. The Finance Department began the process of adding a Senior Investment Officer but since the Senior Investment Officer class has not been approved by the Board of Supervisors, this cannot be implemented until after Board approval. In the meantime, the department is working to add an Investment Officer and will adjust the role in October to Senior Investment Officer. This will address the critical need for coverage, as it is no longer feasible for both investment staff to be absent simultaneously without the Director of Finance stepping in, a risk that has become more evident in the past year.					
DOF - Cash Flow Management Software System - Treasury and Investments					
	90,000	—	90,000	—	—
A new cash flow management software system will support Investment Unit's cash flow information accurately and in real time allowing the unit to invest more wisely. Current cash flow projection and management is completely manual using Excel spreadsheets.					
With the improved precision of projecting cash flows that the software will provide, Treasury will be able to deploy investments for idle cash, thereby increasing earnings. Currently, Treasury is earning interest on idle cash, albeit at a lower rate than could be received from purchasing an investment. The one-time cost is \$10,000 and the ongoing cost is \$80,000.					
DOF - Funding for Security System Replacement - Admin, Auditor-Controller, Tax Coll, Treasury (ACP)					
	2,350	—	2,350	—	—
Replacement of aging security system. Replacement includes outdated and unsupported building management system access control equipment that is over 20 years old, card readers, and security camera equipment. Failure to replace timely could result in system failure, breakdown, or possible system compromise. The cost is funded by \$23,198 ACP, \$5,843 General Fund, and \$35,959 direct bill revenue sources.					

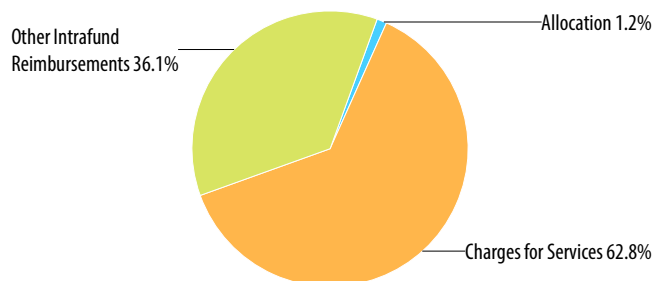
Department of Technology
Department Structure
Rami Zakaria, Chief Information Officer



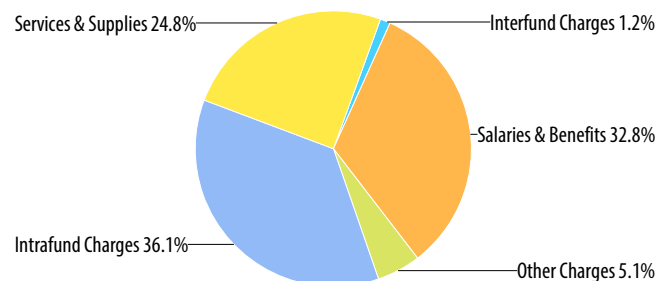
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Department of Technology** (DTech) is a central information technology and telecommunications provider for Sacramento County. DTech delivers a broad range of shared countywide information technology services to employees, departments and regional partners, and also develops customized solutions for specific departmental business applications through the following programs:

- Countywide IT Services
- Department Application and Equipment Support

Goals

- Successfully implement the new County Property Tax System.
- Implement next-generation Firewalls to enhance Information Security posture.
- Redesign the County Internet Portal and Departmental websites.

Accomplishments

- Developed Sacramento County Employee Retirement Portal.
- Implemented a Board Constituent Management System.
- Created Sacramento County Homeless Public Dashboards.

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 IT Services	\$87,007,002	\$105,088,293	\$110,443,334	\$5,355,041	5.1%
Department Application and Equipment Support	\$111,455,541	\$122,962,869	\$127,094,966	\$4,132,097	3.4%
Gross Expenditures/Appropriations	\$198,462,543	\$228,051,162	\$237,538,300	\$9,487,138	4.2%
Total Intrafund Reimbursements	\$(74,995,171)	\$(86,660,134)	\$(85,674,292)	\$985,842	(1.1)%
Total Expenditures/Appropriations	\$123,467,372	\$141,391,028	\$151,864,008	\$10,472,980	7.4%
Revenue	\$125,834,751	\$139,140,602	\$149,106,996	\$9,966,394	7.2%
Total Interfund Reimbursements	\$20,000	\$—	\$—	\$—	—%
Total Revenue	\$125,854,751	\$139,140,602	\$149,106,996	\$9,966,394	7.2%
Net Cost	\$(2,387,379)	\$2,250,426	\$2,757,012	\$506,586	22.5%
Positions	433.0	440.0	438.0	(2.0)	(0.5)%

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	\$65,233,813	\$77,190,825	\$77,997,272	\$806,447	1.0%
Services & Supplies	\$45,889,324	\$50,329,888	\$58,942,988	\$8,613,100	17.1%
Other Charges	\$9,546,972	\$11,075,170	\$12,127,577	\$1,052,407	9.5%
Interfund Charges	\$2,797,263	\$2,795,145	\$2,796,171	\$1,026	0.0%
Intrafund Charges	\$74,995,171	\$86,660,134	\$85,674,292	\$(985,842)	(1.1)%
Gross Expenditures/Appropriations	\$198,462,543	\$228,051,162	\$237,538,300	\$9,487,138	4.2%
Other Intrafund Reimbursements	\$(74,995,171)	\$(86,660,134)	\$(85,674,292)	\$985,842	(1.1)%
Total Intrafund Reimbursements	\$(74,995,171)	\$(86,660,134)	\$(85,674,292)	\$985,842	(1.1)%
Total Expenditures/Appropriations	\$123,467,372	\$141,391,028	\$151,864,008	\$10,472,980	7.4%
Charges for Services	\$125,834,137	\$139,118,235	\$149,106,996	\$9,988,761	7.2%
Miscellaneous Revenues	\$611	\$20,000	\$—	\$(20,000)	(100.0)%
Other Financing Sources	\$2	\$2,367	\$—	\$(2,367)	(100.0)%
Revenue	\$125,834,751	\$139,140,602	\$149,106,996	\$9,966,394	7.2%
Other Interfund Reimbursements	\$20,000	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$20,000	\$—	\$—	\$—	—%
Total Revenue	\$125,854,751	\$139,140,602	\$149,106,996	\$9,966,394	7.2%
Net Cost	\$(2,387,379)	\$2,250,426	\$2,757,012	\$506,586	22.5%
Positions	433.0	440.0	438.0	(2.0)	(0.5)%

Summary of Changes

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

Position counts have decreased by 2.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE net mid-year decrease.
- 1.0 FTE decrease in recommended reduction scenarios. – 1.0 vacant

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Countywide IT Services	31,538	(34,538)	—	(3,000)	—
Department Application and Equipment Support	175,964	—	172,964	3,000	—

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Countywide IT Services	(622,405)	—	(623,192)	787	(1.0)

Countywide IT Services

Program Overview

Countywide Information Technology (IT) Services provides support for the benefit of everyone in the County. These include the countywide communications center, the County's data center, the office of the Chief Information Officer and the countywide service desk.

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	\$23,970,538	\$26,411,183	\$28,272,896	\$1,861,713	7.0%
Services & Supplies	\$22,944,518	\$29,581,458	\$32,120,802	\$2,539,344	8.6%
Other Charges	\$8,740,814	\$9,904,331	\$10,978,617	\$1,074,286	10.8%
Interfund Charges	\$2,797,263	\$2,795,145	\$2,796,171	\$1,026	0.0%
Intrafund Charges	\$28,608,588	\$36,396,176	\$36,274,848	\$(121,328)	(0.3)%
Cost of Goods Sold	\$(54,720)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$87,007,002	\$105,088,293	\$110,443,334	\$5,355,041	5.1%
Other Intrafund Reimbursements	\$(38,030,141)	\$(47,645,996)	\$(47,017,359)	\$628,637	(1.3)%
Total Intrafund Reimbursements	\$(38,030,141)	\$(47,645,996)	\$(47,017,359)	\$628,637	(1.3)%
Total Expenditures/Appropriations	\$48,976,860	\$57,442,297	\$63,425,975	\$5,983,678	10.4%
Charges for Services	\$53,385,924	\$57,503,244	\$61,315,535	\$3,812,291	6.6%
Miscellaneous Revenues	\$86	\$20,000	\$—	\$(20,000)	(100.0)%
Other Financing Sources	\$2	\$2,127	\$—	\$(2,127)	(100.0)%
Revenue	\$53,386,012	\$57,525,371	\$61,315,535	\$3,790,164	6.6%
Other Interfund Reimbursements	\$20,000	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$20,000	\$—	\$—	\$—	—%
Total Revenue	\$53,406,012	\$57,525,371	\$61,315,535	\$3,790,164	6.6%
Net Cost	\$(4,429,151)	\$(83,074)	\$2,110,440	\$2,193,514	(2,640.4)%
Positions	132.0	137.0	137.0	—	—%

Summary of Changes

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

- Increases in negotiated salaries and benefits costs and increased labor costs, partially offset by an increase in budgeted salary savings.
- Increases in hardware & software expenditures.
- Increase in amortization related to implementation of M365.

- Increase in charges from the Countywide Cost Plan due to a prior year adjustment.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Increases in fee services and allocations.
- Recommended reductions detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DTech - Add 1.0 FTE ITAA - DCFAS Applications Development					
	31,538	(34,538)	—	(3,000)	—

Add funding to provide services of a currently vacant Info Tech Applications Analyst Lv 2 to the Department of Child, Family, and Adult Services (DCFAS). DCFAS has a growing need for IT automation to improve their business processes. They have approved multiple critical projects to streamline workforce management and customer service management, including Service Management Information Link Engine (SMILE), Workforce Information and Service Ecosystem (WISE), and the DCFAS Portal. Currently, the DCFAS Applications Development Unit has only three application developers. Given the shortage of IT developer resources, it is not feasible to build and deliver new applications alongside supporting existing systems. Therefore, the DCFAS Applications Development Unit is requesting one additional Applications Developer (Information Technology Applications Analyst 2) to meet the department's needs. DTech will utilize an already vacant ITAA position to perform this work and adjust its salary savings accordingly to compensate for this increased cost. The cost of the position resides in the Department Application and Equipment Support Program, while the overhead costs associated with it are in Countywide IT Services. This request is contingent on approval of a linked request in DCFAS (BU 7800000).

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DTECH – Delete 1.0 FTE from Media Program (ACP)					
	(136,426)	—	(137,213)	787	(1.0)
Delete 1.0 FTE from Media Program to reduce the Wide Area Network (WAN) charges. Deleting this position will impede DTEch's efforts to establish a media creation program that meets the needs of County departments. The demand for media services such as providing equipment for department meetings, off-site events, and department-produced events will continue going outside of the County, which is typically very expensive. This reduction will eliminate the vacant position. This reduction is being proposed to partially offset a loss of approximately \$1.5M in revenue due to DHA's migration from DTEch provided telephone services to the California Statewide Automated Welfare System (CalSAWS). DTEch uses the same equipment to provide telephone services and Network services. There is not a clear delineation between resources used for telephone and resources used for the network so net earnings for telephone services is used to offset the WAN charges. The loss in revenue for telephone services has resulted in a reduction of net earnings available to offset WAN Charges. If retained earnings were to be used to fund this purchase, significant increases to future WAN Charges would be needed to ensure that DTEch has adequate funds to cover debt service and replace equipment as it reaches end of life.					
DTECH – Reduce 3rd Party Network Support (ACP)					
	(485,979)	—	(485,979)	—	—
Delete budget for Third-party support/professional services for complex network engineering tasks. This contract provides a higher level of expertise when designing a network or troubleshooting network issues. Eliminating this contract has the potential to result in delays in problem resolution and increased durations of network connectivity issues. Network issues and outages have the potential to impact all County departments. This reduction is being proposed to partially offset a loss of approximately \$1.5M in revenue due to DHA's migration from DTEch provided telephone services to the California Statewide Automated Welfare System (CalSAWS). DTEch uses the same equipment to provide telephone services and Network services. There is not a clear delineation between resources used for telephone and resources used for the network so net earnings for telephone services is used to offset the Wide Area Network (WAN) charges. The loss in revenue for telephone services has resulted in a reduction of net earnings available to offset WAN Charges. If retained earnings were to be used to fund this purchase, significant increases to future WAN Charges would be needed to ensure that DTEch has adequate funds to cover debt service and replace equipment as it reaches end of life.					

Department Application and Equipment Support

Program Overview

Department Application and Equipment Support develops, implements and maintains software applications such as law and justice, tax collection, and payroll.

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	\$41,263,275	\$50,779,642	\$49,724,376	\$(1,055,266)	(2.1)%
Services & Supplies	\$22,944,806	\$20,748,430	\$26,822,186	\$6,073,756	29.3%
Other Charges	\$806,158	\$1,170,839	\$1,148,960	\$(21,879)	(1.9)%
Intrafund Charges	\$46,386,583	\$50,263,958	\$49,399,444	\$(864,514)	(1.7)%
Cost of Goods Sold	\$54,720	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$111,455,541	\$122,962,869	\$127,094,966	\$4,132,097	3.4%
Other Intrafund Reimbursements	\$(36,965,030)	\$(39,014,138)	\$(38,656,933)	\$357,205	(0.9)%
Total Intrafund Reimbursements	\$(36,965,030)	\$(39,014,138)	\$(38,656,933)	\$357,205	(0.9)%
Total Expenditures/Appropriations	\$74,490,512	\$83,948,731	\$88,438,033	\$4,489,302	5.3%
Charges for Services	\$72,448,214	\$81,614,991	\$87,791,461	\$6,176,470	7.6%
Miscellaneous Revenues	\$525	\$—	\$—	\$—	—%
Other Financing Sources	\$0	\$240	\$—	\$(240)	(100.0)%
Revenue	\$72,448,739	\$81,615,231	\$87,791,461	\$6,176,230	7.6%
Total Revenue	\$72,448,739	\$81,615,231	\$87,791,461	\$6,176,230	7.6%
Net Cost	\$2,041,773	\$2,333,500	\$646,572	\$(1,686,928)	(72.3)%
Positions	301.0	303.0	301.0	(2.0)	(0.7)%

Summary of Changes

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

- Increases in hardware & software expenditures.
- Offsetting increases in budgeted salary savings.
- Decreases in intrafund charges.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increases in fee services and allocations.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DTech - Add 1.0 FTE ITAA - DCFAS Applications Development					
	175,964	—	172,964	3,000	—

Add funding to provide services of a currently vacant Info Tech Applications Analyst Lv 2 to the Department of Child, Family, and Adult Services (DCFAS). DCFAS has a growing need for IT automation to improve their business processes. They have approved multiple critical projects to streamline workforce management and customer service management, including Service Management Information Link Engine (SMILE), Workforce Information and Service Ecosystem (WISE), and the DCFAS Portal. Currently, the DCFAS Applications Development Unit has only three application developers. Given the shortage of IT developer resources, it is not feasible to build and deliver new applications alongside supporting existing systems. Therefore, the DCFAS Applications Development Unit is requesting one additional Applications Developer (Information Technology Applications Analyst 2) to meet the department's needs. DTech will utilize an already vacant ITAA position to perform this work and adjust its salary savings accordingly to compensate for this increased cost. The cost of the position resides in the Department Application and Equipment Support Program, while the overhead costs associated with it are in Countywide IT Services. This request is contingent on approval of a linked request in DCFAS (BU 7800000).

Data Processing-Shared Systems

Budget Unit Functions & Responsibilities

Data Processing-Shared Systems accounts for the cost of services provided by the Department of Technology (DTech) and the Department of Finance to support countywide shared computer systems and applications.

Goals

- Advancing County Property Tax Administration and improve customer service for taxpayers with the successful go-live of our new Property Tax System, TaxSys, in the 4th quarter of 2025.
- Hardware replacement project for both the COMPASS and Focus SAP systems. This will include the re-creation of 40 clients to support the two SAP implementations.
- Support for the criminal justice partners during the Courts eCourt migration and Criminal Justice Information Services (CJIS) decommission. Develop new applications to support partners that do not have access to alternative applications for XREF creation and security remarks.

Accomplishments

- Coordinated across Departments to complete eleven out of sixteen project milestones, identifying nearly all the existing and new processes required to implement the new Property Tax System.
- Application of Annual SAP Updates for COMPASS, including all the latest security updates.
- Replaced the Mainframe hardware and provided CJIS integration support for Courts data to other agencies such as Department of Finance-Revenue Recovery, Public Defender and Conflict Criminal Defender.

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					
Shared Systems	\$22,494,810	\$27,511,303	\$26,372,168	\$(1,139,135)	(4.1)%
Gross Expenditures/Appropriations	\$22,494,810	\$27,511,303	\$26,372,168	\$(1,139,135)	(4.1)%
Total Intrafund Reimbursements	\$(308,050)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$22,186,760	\$27,511,303	\$26,372,168	\$(1,139,135)	(4.1)%
Revenue	\$769,336	\$4,123,650	\$4,399,727	\$276,077	6.7%
Total Revenue	\$769,336	\$4,123,650	\$4,399,727	\$276,077	6.7%
Net Cost	\$21,417,424	\$23,387,653	\$21,972,441	\$(1,415,212)	(6.1)%

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	\$21,900,504	\$26,752,103	\$25,617,656	\$(1,134,447)	(4.2)%
Other Charges	\$1,685	\$—	\$—	\$—	—%
Intrafund Charges	\$592,621	\$759,200	\$754,512	\$(4,688)	(0.6)%
Gross Expenditures/Appropriations	\$22,494,810	\$27,511,303	\$26,372,168	\$(1,139,135)	(4.1)%
Other Intrafund Reimbursements	\$(308,050)	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(308,050)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$22,186,760	\$27,511,303	\$26,372,168	\$(1,139,135)	(4.1)%
Charges for Services	\$769,336	\$4,123,650	\$4,399,727	\$276,077	6.7%
Revenue	\$769,336	\$4,123,650	\$4,399,727	\$276,077	6.7%
Total Revenue	\$769,336	\$4,123,650	\$4,399,727	\$276,077	6.7%
Net Cost	\$21,417,424	\$23,387,653	\$21,972,441	\$(1,415,212)	(6.1)%

Summary of Changes

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

The change in total appropriations is due to:

- The Tax System Replacement Project nearing its completion.

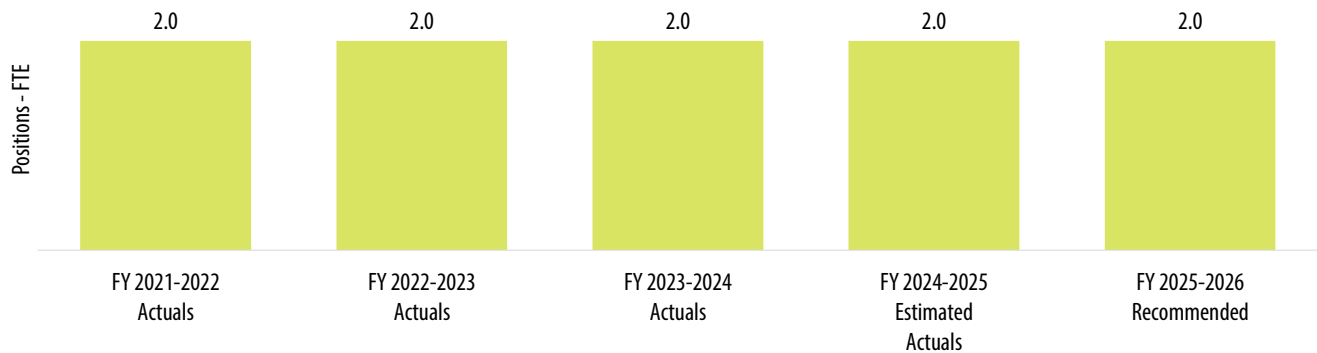
The change in total revenue is due to:

- Increases in revenue from outside agencies related to the Tax System Replacement Project.

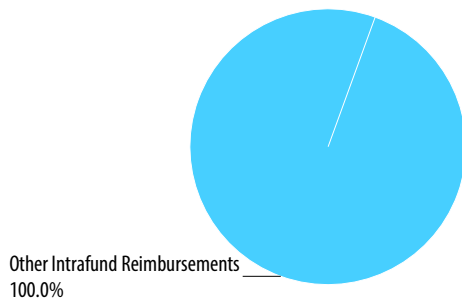
Office of Compliance
Department Structure
Rami Zakaria, Chief Information Officer



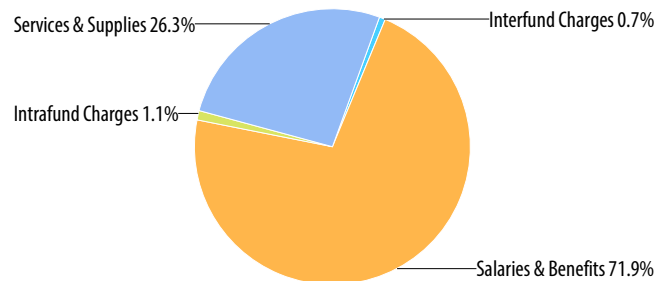
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Office of Compliance** performs core activities related to the Federal mandates of the Health Insurance Portability and Accountability Act (HIPAA) found in Code of Federal Regulations (CFR) 45 and requirements for the County's covered components as defined under the Act. The Chief Information Officer (Director) fulfills the role of the County's mandated HIPAA Compliance Officer. HIPAA provisions include administrative, physical, and technical safeguards to prevent unauthorized use and disclosure of protected health information (PHI) in all formats (written, verbal, and electronic). The Office both fulfills and monitors specific requirements under the key provisions. The core activities include:

- Maintaining and updating the mandated County HIPAA Policies and Procedures;
- Developing and delivering HIPAA Privacy and Security training required under Section 64.530 of the Act;
- Conducting risk assessments of HIPAA-covered worksites and software applications to document compliance with HIPAA regulations and address potential or actual risks to protected health information;
- Investigating incidents and complaints for alleged HIPAA violations under Section 164.508;
- Reporting breaches of HIPAA-regulated medical information to state and federal agencies; and
- Monitoring the County's Business Associate contracts as required under Section 164.502.

Additionally, the Office of Compliance monitors County departments regulated by the Fair and Accurate Credit Transactions Act (FACTA) Red Flags Rule to prevent identity theft.

Goals

- To protect county clients' personal and medical information through the oversight of County departments' and divisions' efforts to meet federally mandated HIPAA requirements.
- Establish a proactive approach to accountability by staying informed of industry trends and regulatory changes.
- Effectively manage response for reports of Protected Health Information (PHI), Personal Identifying Information (PII), Payment Card Information (PCI) and Criminal Justice Information Services (CJIS) incidents and breaches.

Accomplishments

- Conducted review and revisions of the Sacramento County HIPAA Privacy and Security Policies and Procedures.
- Effectively managed and mitigated multiple data breaches.
- Conducted user training and compliance audits of HIPAA covered entities.

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					
Health Insurance Portability and Accountability Act	\$401,449	\$631,227	\$476,816	\$(154,411)	(24.5)%
Gross Expenditures/Appropriations	\$401,449	\$631,227	\$476,816	\$(154,411)	(24.5)%
Total Intrafund Reimbursements	\$(401,720)	\$(631,227)	\$(476,816)	\$154,411	(24.5)%
Total Expenditures/Appropriations	\$(271)	\$—	\$—	\$—	—%
Net Cost	\$(271)	\$—	\$—	\$—	—%
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	\$325,915	\$341,645	\$342,668	\$1,023	0.3%
Services & Supplies	\$48,057	\$281,348	\$125,545	\$(155,803)	(55.4)%
Interfund Charges	\$23,434	\$3,435	\$3,386	\$(49)	(1.4)%
Intrafund Charges	\$4,044	\$4,799	\$5,217	\$418	8.7%
Gross Expenditures/Appropriations	\$401,449	\$631,227	\$476,816	\$(154,411)	(24.5)%
Other Intrafund Reimbursements	\$(401,720)	\$(631,227)	\$(476,816)	\$154,411	(24.5)%
Total Intrafund Reimbursements	\$(401,720)	\$(631,227)	\$(476,816)	\$154,411	(24.5)%
Total Expenditures/Appropriations	\$(271)	\$—	\$—	\$—	—%
Net Cost	\$(271)	\$—	\$—	\$—	—%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

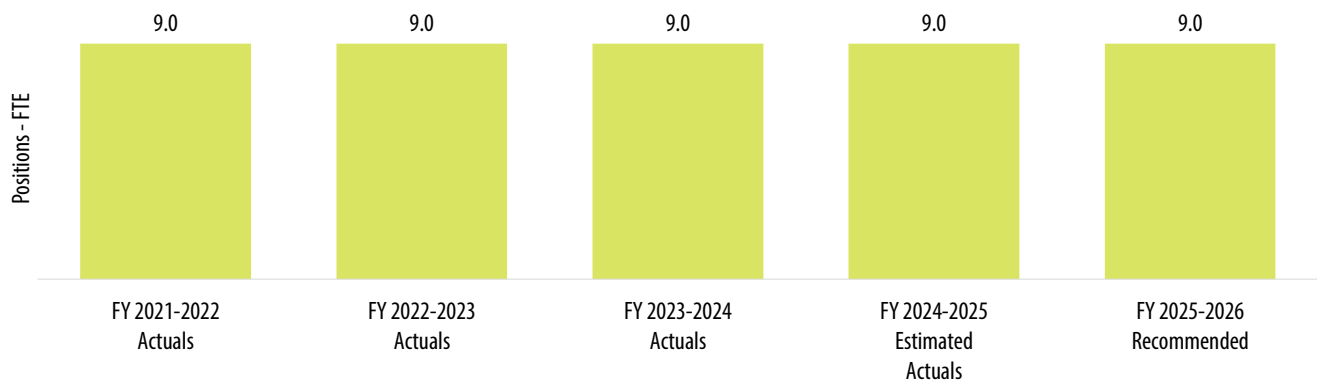
The change in total appropriations, including intrafund reimbursements, is due to:

- The removal of labor charges for a DTech IT Analyst position from the budget. This position will be charged directly to the Department of Health Services by DTech, resulting in an offsetting decrease in intrafund reimbursements.

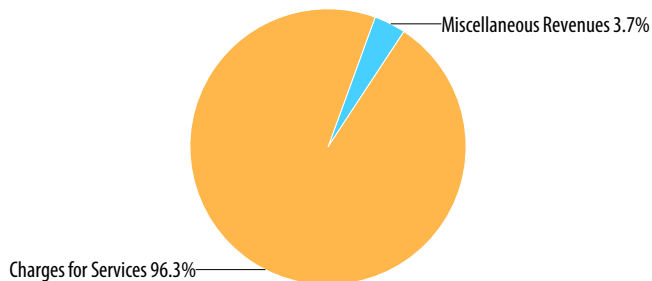
Regional Radio Communications System
Department Structure
Rami Zakaria, Chief Information Officer



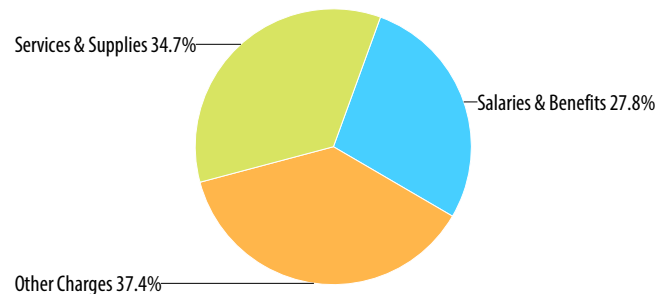
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Sacramento Regional Radio Communications System** (SRRCS) operates and maintains the Public Safety P25 digital two-way radio communications system in the entire County of Sacramento including a two site simulcast UC Davis system in Yolo County. The Public Safety radio system provides communications throughout the County and into adjoining counties. SRRCS currently has 33 primary system participants that operate approximately 15,787 (billable) radios.

The majority of the communication activities on SRRCS involves Public Safety First Responders from both the County of Sacramento and several other public safety agencies including but not limited to Federal, State, County public works and school agencies. These activities include regional law enforcement and fire suppression, emergency medical response, hazardous material responses, coordination of mutual aid, and interoperability among all participating agencies. Because Public Safety communications is critical to the mission of law enforcement and fire responders, SRRCS staff is available 24 hours a day, 7 days a week to respond to communication problems.

The Department of Technology (DTech) is the lead agency in the operations and maintenance of the radio system. DTech provides management and administrative oversight, technical support, and preventative and corrective maintenance of the radio system.

Goals

- Replace aging equipment on the receive side of the radio system at selective public safety radio sites. This includes the main receive antenna, tower top amplifier and receive multi-coupler to ensure reliable communications and functionality at our radio sites.
- Replace aging emergency backup battery banks at selective public safety radio sites based on age to ensure that there is reliable emergency power available in the event of a power failure.
- Replace aging and obsolete emergency backup generators at selective public safety radio sites based on age and maintainability as recommended by our contracted service vendor.

Accomplishments

- Replaced backup battery banks at our Station 21 and Main Jail sites.
- Replaced aged air conditioning units at our Galt site and Rancho Murieta site.
- Replaced both emergency backup generators at Brighton Heights. This site is the master site for the entire public safety radio system and is the most critical.

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					
Regional Radio Communication System	\$5,166,101	\$6,233,072	\$6,110,838	\$(122,234)	(2.0)%
Gross Expenditures/Appropriations	\$5,166,101	\$6,233,072	\$6,110,838	\$(122,234)	(2.0)%
Total Expenditures/Appropriations	\$5,166,101	\$6,233,072	\$6,110,838	\$(122,234)	(2.0)%
Revenue	\$7,060,012	\$6,452,764	\$6,535,194	\$82,430	1.3%
Total Revenue	\$7,060,012	\$6,452,764	\$6,535,194	\$82,430	1.3%
Net Cost	\$(1,893,911)	\$(219,692)	\$(424,356)	\$(204,664)	93.2%
Positions	9.0	9.0	9.0	—	—%

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	\$1,388,318	\$1,662,264	\$1,701,489	\$39,225	2.4%
Services & Supplies	\$1,528,802	\$2,147,782	\$2,121,615	\$(26,167)	(1.2)%
Other Charges	\$2,248,981	\$2,423,026	\$2,287,734	\$(135,292)	(5.6)%
Gross Expenditures/Appropriations	\$5,166,101	\$6,233,072	\$6,110,838	\$(122,234)	(2.0)%
Total Expenditures/Appropriations	\$5,166,101	\$6,233,072	\$6,110,838	\$(122,234)	(2.0)%
Revenue from Use Of Money & Property	\$466,304	\$—	\$—	\$—	—%
Charges for Services	\$6,155,459	\$6,210,050	\$6,292,480	\$82,430	1.3%
Miscellaneous Revenues	\$438,248	\$242,714	\$242,714	\$—	—%
Revenue	\$7,060,012	\$6,452,764	\$6,535,194	\$82,430	1.3%
Total Revenue	\$7,060,012	\$6,452,764	\$6,535,194	\$82,430	1.3%
Net Cost	\$(1,893,911)	\$(219,692)	\$(424,356)	\$(204,664)	93.2%
Positions	9.0	9.0	9.0	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.
- A decrease in Services & Supplies due to a reduction in conference expenses because staff have completed most of the required training classes.

- A decrease in Other Charges due to the end of the SRRCS lease payment. The Interest Expense and Lease Obligation Retirement accounts have been reduced due to the completion of debt service payments on the P25 radio system upgrade.
- An increase in depreciation expense due to recent equipment refreshes.

The change in total revenue is due to:

- An increase in Charges for Services due to the addition of new radios to the system.

Net Cost reflects an increase in retained earnings.

Technology Cost Recovery Fee

Budget Unit Functions & Responsibilities

The **Technology Cost Recovery Fee** Fund was established by County Ordinance 16.140.030.

This special revenue fund provides financing to pay for the implementation and operation of the web-based Automation E-Government Permitting System, also known as Accela. Accela is a record tracking system used by numerous County agencies, which offers a high degree of automation with interfaces for internal staff, field staff, and the general public. An Accela record can have workflows, attachments, contacts, assignments, inspections, and more. Accela supports field inspections via virtual private network (VPN) or mobile apps and also has multiple application programming interfaces (API) for further integration.

Goals

- Overhaul workflows for multiple departments.
- Create new modules for groups joining the Accela program.
- Migrate Accela to Software as a Service (SaaS) and storage from Filenet to Accela Document Storage (ADS).

Accomplishments

- Department of Building Permits and Inspection Electronic Document Review (EDR) application installed and configured (DigEplan).
- Department of Building and Inspections workflow redesign completed.
- Surveys Module (phase 1) created and live in production.

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					
Information Technology Recovery Fee	\$1,578,779	\$1,808,275	\$2,860,834	\$1,052,559	58.2%
Gross Expenditures/Appropriations	\$1,578,779	\$1,808,275	\$2,860,834	\$1,052,559	58.2%
Total Expenditures/Appropriations	\$1,578,779	\$1,808,275	\$2,860,834	\$1,052,559	58.2%
Provision for Reserves	\$—	\$724,536	\$—	\$(724,536)	(100.0)%
Total Financing Uses	\$1,578,779	\$2,532,811	\$2,860,834	\$328,023	13.0%
Revenue	\$2,044,523	\$1,948,886	\$2,053,000	\$104,114	5.3%
Total Revenue	\$2,044,523	\$1,948,886	\$2,053,000	\$104,114	5.3%
Total Use of Fund Balance	\$118,182	\$583,925	\$807,834	\$223,909	38.3%
Total Financing Sources	\$2,162,705	\$2,532,811	\$2,860,834	\$328,023	13.0%
Net Cost	\$(583,926)	\$—	\$—	\$—	—%

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	\$1,578,779	\$1,808,275	\$2,860,834	\$1,052,559	58.2%
Gross Expenditures/Appropriations	\$1,578,779	\$1,808,275	\$2,860,834	\$1,052,559	58.2%
Total Expenditures/Appropriations	\$1,578,779	\$1,808,275	\$2,860,834	\$1,052,559	58.2%
Provision for Reserves	\$—	\$724,536	\$—	\$(724,536)	(100.0)%
Total Financing Uses	\$1,578,779	\$2,532,811	\$2,860,834	\$328,023	13.0%
Licenses, Permits & Franchises	\$2,005,547	\$1,911,524	\$2,013,000	\$101,476	5.3%
Revenue from Use Of Money & Property	\$18,332	\$13,000	\$15,000	\$2,000	15.4%
Charges for Services	\$(16)	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$20,660	\$24,362	\$25,000	\$638	2.6%
Revenue	\$2,044,523	\$1,948,886	\$2,053,000	\$104,114	5.3%
Total Revenue	\$2,044,523	\$1,948,886	\$2,053,000	\$104,114	5.3%
Reserve Release	\$16,290	\$—	\$804,358	\$804,358	—%
Fund Balance	\$101,892	\$583,925	\$3,476	\$(580,449)	(99.4)%
Total Use of Fund Balance	\$118,182	\$583,925	\$807,834	\$223,909	38.3%
Total Financing Sources	\$2,162,705	\$2,532,811	\$2,860,834	\$328,023	13.0%
Net Cost	\$(583,926)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Increased maintenance services related to Accela licensing and infrastructure costs.

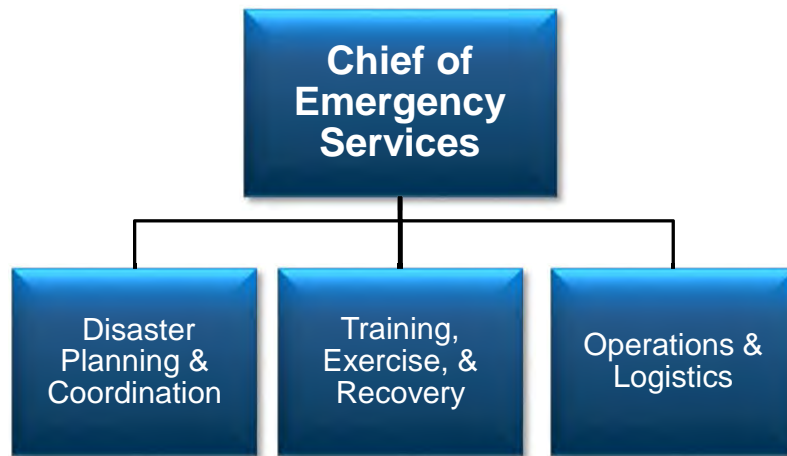
The change in total revenue is due to:

- Increases in permit application numbers.

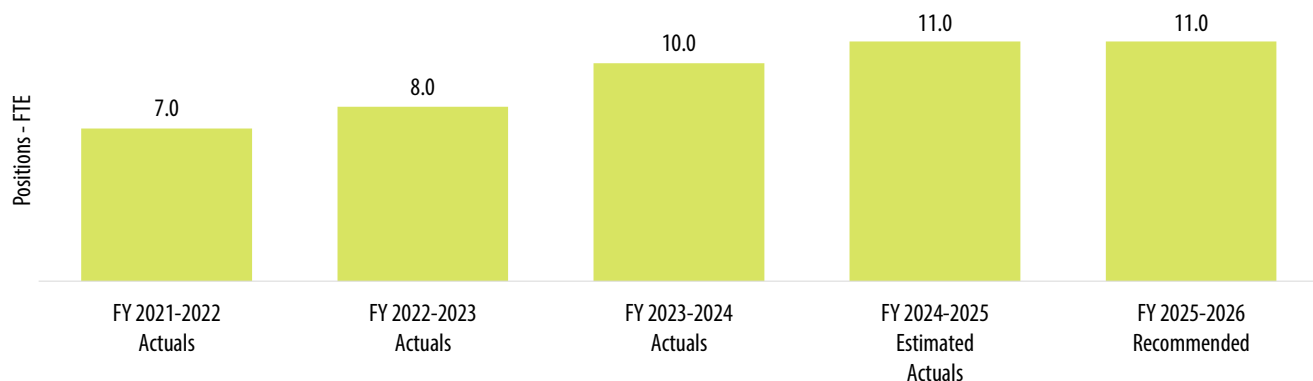
Reserve changes from the prior year Adopted Budget are detailed below:

- Technology Cost Recovery Fee Reserve has decreased \$804,358.

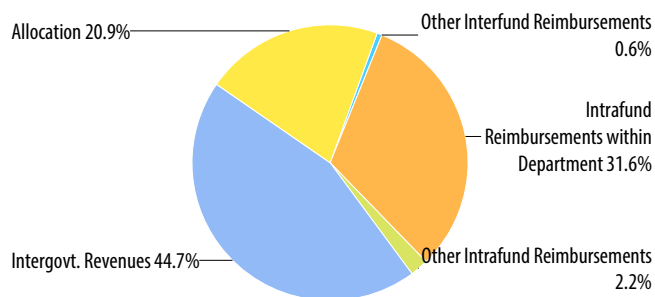
Emergency Services
Department Structure
Mary Jo Flynn, Chief



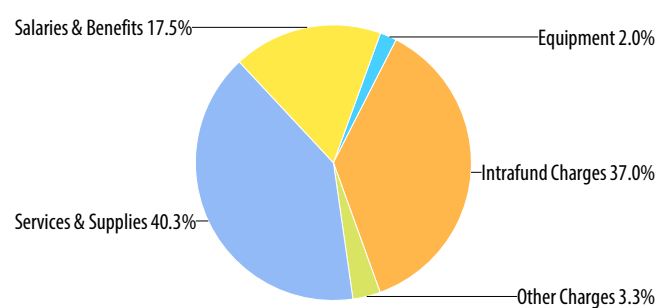
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Office of Emergency Services** (OES) coordinates the countywide response to large scale incidents and disasters. Under the direction of the Chief of Emergency Services, OES develops, coordinates and implements plans and procedures for local emergency services activities; performs a variety of activities related to mitigation, preparedness, recovery and response to incidents or disasters; facilitates, coordinates and delivers emergency management training to the County and the Operational Area; provides 24 hour emergency response to assist local first responders including law enforcement and fire departments and coordinates all resources in the region in the event of disaster; administers homeland security grants for the region and manages the emergency operations center for the County and the Operational Area.

Responsibilities include development of Sacramento's Emergency Response Plan and annexes, and the coordination of that plan with the County's emergency response organization and other local, state, and federal agencies in order to mitigate, prepare for, respond to, and recover from the effects of a natural, technological or human-caused disaster. OES provides for the coordination of Operational Area (OA) resources, information, and priorities among local governments within the County and between local governments and the state. Programs include:

- Grant Projects
- OES Administration

Goals

- Ensure readiness to respond. Provide emergency managers, county staff, and personnel from the Operational Area agencies, with comprehensive and relevant skill development through training and exercises in emergency management and capitalize on improvements from lessons learned during recent disasters impacting Sacramento County.
- Enhance local government capacity to respond to all types of disaster events by coordinating the acquisition, distribution and oversight of federal Homeland Security grants.
- Strengthen community engagement and outreach by working with communities to help them become more informed about local hazards and actions they can take to be prepared. Bolster partnerships with public, private, non-profit, and faith-based organizations and emphasize the shared responsibility and importance of working together to address the multitude of needs that are likely to arise during times of disaster.

Accomplishments

- Expanded the County's evacuation planning resources to include 67 maps for residents and livestock evacuations and translate into nine languages.
- Began developing and translating alerting templates, to include some American Sign Language videos.
- Cataloged and submitted public assistance projects for three open federal disasters: the COVID-19 federal disaster (DR-4482), 2022/2023 December/January Winter Storms (DR-4683), and 2023 March Storms (DR-4699) totaling over \$51 million, and coordinated the reimbursement efforts with county departments, operational area stakeholders, CalOES and FEMA. Responded to local proclamations of emergency involving area levees.

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					
Grant Projects	\$3,997,663	\$12,161,848	\$8,066,315	\$(4,095,533)	(33.7)%
SacOES Admin	\$3,203,745	\$3,689,144	\$3,384,674	\$(304,470)	(8.3)%
Gross Expenditures/Appropriations	\$7,201,409	\$15,850,992	\$11,450,989	\$(4,400,003)	(27.8)%
Total Intrafund Reimbursements	\$(1,616,038)	\$(5,522,089)	\$(3,862,653)	\$1,659,436	(30.1)%
Total Expenditures/Appropriations	\$5,585,371	\$10,328,903	\$7,588,336	\$(2,740,567)	(26.5)%
Revenue	\$3,443,191	\$7,620,320	\$5,123,708	\$(2,496,612)	(32.8)%
Total Interfund Reimbursements	\$21,372	\$74,800	\$67,728	\$(7,072)	(9.5)%
Total Revenue	\$3,464,563	\$7,695,120	\$5,191,436	\$(2,503,684)	(32.5)%
Net Cost	\$2,120,807	\$2,633,783	\$2,396,900	\$(236,883)	(9.0)%
Positions	10.0	11.0	11.0	—	—%

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	\$1,385,872	\$2,031,787	\$2,003,691	\$(28,096)	(1.4)%
Services & Supplies	\$3,127,267	\$6,312,201	\$4,617,617	\$(1,694,584)	(26.8)%
Other Charges	\$469,990	\$756,437	\$372,426	\$(384,011)	(50.8)%
Equipment	\$106,220	\$492,883	\$225,000	\$(267,883)	(54.4)%
Intrafund Charges	\$2,112,060	\$6,257,684	\$4,232,255	\$(2,025,429)	(32.4)%
Gross Expenditures/Appropriations	\$7,201,409	\$15,850,992	\$11,450,989	\$(4,400,003)	(27.8)%
Other Intrafund Reimbursements	\$(171,804)	\$(245,751)	\$(247,018)	\$(1,267)	0.5%
Intrafund Reimbursements within Department	\$(1,444,234)	\$(5,276,338)	\$(3,615,635)	\$1,660,703	(31.5)%
Total Intrafund Reimbursements	\$(1,616,038)	\$(5,522,089)	\$(3,862,653)	\$1,659,436	(30.1)%
Total Expenditures/Appropriations	\$5,585,371	\$10,328,903	\$7,588,336	\$(2,740,567)	(26.5)%
Intergovernmental Revenues	\$3,583,439	\$7,610,320	\$5,123,708	\$(2,486,612)	(32.7)%
Miscellaneous Revenues	\$(140,248)	\$10,000	\$—	\$(10,000)	(100.0)%
Revenue	\$3,443,191	\$7,620,320	\$5,123,708	\$(2,496,612)	(32.8)%
Other Interfund Reimbursements	\$21,372	\$74,800	\$67,728	\$(7,072)	(9.5)%
Total Interfund Reimbursements	\$21,372	\$74,800	\$67,728	\$(7,072)	(9.5)%
Total Revenue	\$3,464,563	\$7,695,120	\$5,191,436	\$(2,503,684)	(32.5)%
Net Cost	\$2,120,807	\$2,633,783	\$2,396,900	\$(236,883)	(9.0)%
Positions	10.0	11.0	11.0	—	—%

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
SacOES Admin	28,786	—	—	28,786	—

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SacOES Admin	(66,754)	—	—	(66,754)	—

Grant Projects

Program Overview

Grant Projects obtains, administers, and disperses federal and state grant funds on behalf of the operational area to enhance emergency management capabilities in Sacramento County in the areas of planning, communication, equipment acquisition, flood planning, training and exercises for County staff and other operational area partners focusing on projects with regional benefits.

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	\$79,820	\$—	\$—	\$—	—%
Services & Supplies	\$1,264,947	\$4,693,455	\$3,300,635	\$(1,392,820)	(29.7)%
Other Charges	\$469,990	\$756,437	\$372,426	\$(384,011)	(50.8)%
Equipment	\$106,220	\$492,883	\$225,000	\$(267,883)	(54.4)%
Intrafund Charges	\$2,076,687	\$6,219,073	\$4,168,254	\$(2,050,819)	(33.0)%
Gross Expenditures/Appropriations	\$3,997,663	\$12,161,848	\$8,066,315	\$(4,095,533)	(33.7)%
Intrafund Reimbursements within Department	\$(1,444,234)	\$(5,231,338)	\$(3,570,635)	\$1,660,703	(31.7)%
Total Intrafund Reimbursements	\$(1,444,234)	\$(5,231,338)	\$(3,570,635)	\$1,660,703	(31.7)%
Total Expenditures/Appropriations	\$2,553,429	\$6,930,510	\$4,495,680	\$(2,434,830)	(35.1)%
Intergovernmental Revenues	\$2,685,675	\$6,930,510	\$4,495,680	\$(2,434,830)	(35.1)%
Miscellaneous Revenues	\$(140,248)	\$—	\$—	\$—	—%
Revenue	\$2,545,426	\$6,930,510	\$4,495,680	\$(2,434,830)	(35.1)%
Total Revenue	\$2,545,426	\$6,930,510	\$4,495,680	\$(2,434,830)	(35.1)%
Net Cost	\$8,003	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations, reimbursements, and revenue is due to completion of grant projects in FY 2024-25.

SacOES Admin

Program Overview

Sacramento County Office of Emergency Services (SacOES) Administration develops and maintains Sacramento County's Emergency Operations Plan, annexes to the plan and supporting communications plan, and coordinates the plan and all emergency management issues with the County's emergency response organization and other local, state and federal agencies. SacOES plans, prepares, trains, and exercises to ensure the readiness of the County's emergency response organization; provides operational area coordination for cities and special districts; acts as the conduit between local government and the state emergency services organization for the coordination of resources; provides and maintains a functional emergency operations center for Sacramento County and the Operational Area as a suitable location for emergency management during disasters; coordinates alerts and warnings, public information, management of critical resources, and situational awareness for establishing priorities for management of emergencies; and provides for coordination among responding jurisdictions, agencies, and levels of government to protect people, property and the environment, and coordinates recovery from disasters, as well as providing information and priorities during disasters.

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	\$1,306,052	\$2,031,787	\$2,003,691	\$(28,096)	(1.4)%
Services & Supplies	\$1,862,320	\$1,618,746	\$1,316,982	\$(301,764)	(18.6)%
Intrafund Charges	\$35,373	\$38,611	\$64,001	\$25,390	65.8%
Gross Expenditures/Appropriations	\$3,203,745	\$3,689,144	\$3,384,674	\$(304,470)	(8.3)%
Other Intrafund Reimbursements	\$(171,804)	\$(245,751)	\$(247,018)	\$(1,267)	0.5%
Intrafund Reimbursements within Department	\$—	\$(45,000)	\$(45,000)	\$—	—%
Total Intrafund Reimbursements	\$(171,804)	\$(290,751)	\$(292,018)	\$(1,267)	0.4%
Total Expenditures/Appropriations	\$3,031,941	\$3,398,393	\$3,092,656	\$(305,737)	(9.0)%
Intergovernmental Revenues	\$897,765	\$679,810	\$628,028	\$(51,782)	(7.6)%
Miscellaneous Revenues	\$—	\$10,000	\$—	\$(10,000)	(100.0)%
Revenue	\$897,765	\$689,810	\$628,028	\$(61,782)	(9.0)%
Other Interfund Reimbursements	\$21,372	\$74,800	\$67,728	\$(7,072)	(9.5)%
Total Interfund Reimbursements	\$21,372	\$74,800	\$67,728	\$(7,072)	(9.5)%
Total Revenue	\$919,137	\$764,610	\$695,756	\$(68,854)	(9.0)%
Net Cost	\$2,112,804	\$2,633,783	\$2,396,900	\$(236,883)	(9.0)%
Positions	10.0	11.0	11.0	—	—%

Summary of Changes

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

- An increase in negotiated salary and benefit costs.
- An increase in allocated cost process (ACP) costs, including an increase in Department of Technology fees and Department of Personnel services, and a decrease in 2004 Pension Obligation Bonds and Purchasing services.
- An increase in M365 license costs for the Emergency Operations Center approved in a prior year.
- A decrease due to the end of a Disaster Recovery Support and Consulting contract for services related to documentation and recovery of costs for the 2022/2023 winter storms funded by net county cost.
- A decrease in contract services used to support medical and non-medical volunteer activities for public health emergency response.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

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

- A decrease in a one-time Medical Reserve Corps Foundation grant.
- A decrease in the Emergency Management Performance Grant (EMPG) funding allocation.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
OES - Funding for AB1638 – Translation Compliance					
	28,786	—	—	28,786	—

Add 24/7 translation and interpretation services during disasters. AB 1638 mandates that “the local agency provide information related to the emergency in English and in all languages spoken jointly by 5 percent or more of the population that speaks English less than very well.” Translation services are based on historical averages of emergency messages sent and word count, along with real-time interpretation services in the Emergency Operations Center. Beginning January 1, 2027, agencies will be reviewed/audited every three years to determine the extent to which they are complying with the law. Non-compliance could result in potential lawsuits and liability if there is a failure to provide proper translation of an alert or warning of an event that results in injury or death. Funding for this mandate has not been allocated by the State. Working with the Department of Finance, the Department intends to file these costs with the Commission on State Mandates to seek reimbursement.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
OES - Cancel Volunteer Management Software Contract (Categorical)					
	(5,000)	—	—	(5,000)	—
<p>Get Connected by Galaxy Digital provides Sacramento County's Volunteer management software for full-service administration of volunteers and volunteer opportunities. Sacramento County Office of Emergency Service's Volunteer Program Specialist manages over 500 volunteers, numerous volunteer opportunities each year, recruiting, background checks, swearing in/registering volunteers as Disaster Service Workers, scheduling volunteers for shifts, sending notifications, and tracking volunteer hours for reimbursement accountability during declared/proclaimed disasters. Without Get Connected, this would not be feasible for one person. Also, during disasters, Get Connected can be used to register spontaneous volunteers for immediate deployment. This program has been funded under the American Rescue Plan Act (ARPA) grant for the last 3 years. With the completion of ARPA grant funds, there are no grant resources to continue the program.</p>					
OES - Reduce Extra Help - Student Intern Program					
	(61,754)	—	—	(61,754)	—
<p>Reduction of Extra Help – Student Internship Program. Student Interns work a maximum of 24 hours/week (2 positions). Reduction will eliminate the program. Since program inception, one intern accepted a planner position with Sacramento County (thereby increasing access to county positions while building internal preparedness knowledge), one was hired as an emergency analyst for a transit organization, one joined a neighboring county's public safety organization, and one resumed university. Interns conduct multi-hazards research, assist in plan development in areas such as disaster housing and drought resilience (per SB 552). They organize disaster recovery data, aggregate and update materials for the OES Duty Officer program and EOC, and manage materials for OES' national accreditation. Elimination will jeopardize essential project deliverables, some statutorily mandated. This cut removes invaluable experiential learning opportunities for our community's students.</p>					

OES-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Office of Emergency Services (OES) – Restricted Revenues** budget, provides financing for certain projects and programs administered by OES. In addition, grant allocations that were received and not spent in the same fiscal year, and are carried over from the prior fiscal years are budgeted in this budget unit. These grant allocations are not on a reimbursement basis. This Budget Unit was created in FY 2021-22 for grant funding, with two additional programs added in FY 2022-23. Programs include:

- Advance Grants
- Emergency Response Systems

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					
Advance Grants	\$—	\$373,634	\$308,562	\$(65,072)	(17.4)%
Emergency Response Systems	\$21,372	\$66,547	\$81,937	\$15,390	23.1%
Gross Expenditures/Appropriations	\$21,372	\$440,181	\$390,499	\$(49,682)	(11.3)%
Total Expenditures/Appropriations	\$21,372	\$440,181	\$390,499	\$(49,682)	(11.3)%
Total Financing Uses	\$21,372	\$440,181	\$390,499	\$(49,682)	(11.3)%
Revenue	\$25,743	\$19,454	\$14,888	\$(4,566)	(23.5)%
Total Revenue	\$25,743	\$19,454	\$14,888	\$(4,566)	(23.5)%
Total Use of Fund Balance	\$416,357	\$420,727	\$375,611	\$(45,116)	(10.7)%
Total Financing Sources	\$442,100	\$440,181	\$390,499	\$(49,682)	(11.3)%
Net Cost	\$(420,728)	\$—	\$—	\$—	—%

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	\$21,372	\$74,800	\$67,728	\$(7,072)	(9.5)%
Appropriation for Contingencies	\$—	\$365,381	\$322,771	\$(42,610)	(11.7)%
Gross Expenditures/Appropriations	\$21,372	\$440,181	\$390,499	\$(49,682)	(11.3)%
Total Expenditures/Appropriations	\$21,372	\$440,181	\$390,499	\$(49,682)	(11.3)%
Total Financing Uses	\$21,372	\$440,181	\$390,499	\$(49,682)	(11.3)%
Revenue from Use Of Money & Property	\$19,243	\$12,954	\$8,388	\$(4,566)	(35.2)%
Intergovernmental Revenues	\$6,500	\$6,500	\$6,500	\$—	—%
Revenue	\$25,743	\$19,454	\$14,888	\$(4,566)	(23.5)%
Total Revenue	\$25,743	\$19,454	\$14,888	\$(4,566)	(23.5)%
Fund Balance	\$416,357	\$420,727	\$375,611	\$(45,116)	(10.7)%
Total Use of Fund Balance	\$416,357	\$420,727	\$375,611	\$(45,116)	(10.7)%
Total Financing Sources	\$442,100	\$440,181	\$390,499	\$(49,682)	(11.3)%
Net Cost	\$(420,728)	\$—	\$—	\$—	—%

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.

Advance Grants

Program Overview

Advance Grants provides financing for certain projects and programs administered by the Office of Emergency Services. Grants when received in advance, and not on a reimbursement basis are included in this budget unit as well as funding for medical supplies and staffing that originated from a refund from Stericycle for returned pharmaceuticals. The pharmaceuticals were originally purchased with federal grant funding. The Stericycle funds are restricted to uses for medical supplies and staffing including supporting the Sacramento County Medical Reserve Corps.

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	\$—	\$64,800	\$57,728	\$(7,072)	(10.9)%
Appropriation for Contingencies	\$—	\$308,834	\$250,834	\$(58,000)	(18.8)%
Gross Expenditures/Appropriations	\$—	\$373,634	\$308,562	\$(65,072)	(17.4)%
Total Expenditures/Appropriations	\$—	\$373,634	\$308,562	\$(65,072)	(17.4)%
Total Financing Uses	\$—	\$373,634	\$308,562	\$(65,072)	(17.4)%
Revenue from Use Of Money & Property	\$11,036	\$9,072	\$4,400	\$(4,672)	(51.5)%
Revenue	\$11,036	\$9,072	\$4,400	\$(4,672)	(51.5)%
Total Revenue	\$11,036	\$9,072	\$4,400	\$(4,672)	(51.5)%
Fund Balance	\$353,527	\$364,562	\$304,162	\$(60,400)	(16.6)%
Total Use of Fund Balance	\$353,527	\$364,562	\$304,162	\$(60,400)	(16.6)%
Total Financing Sources	\$364,563	\$373,634	\$308,562	\$(65,072)	(17.4)%
Net Cost	\$(364,563)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in interfund charges due to a reduction in employee health insurance costs for the new position approved in FY 2024-25.
- A decrease in contingency due to a decrease in fund balance and interest.

The change in total revenue is due to:

- A decrease in interest income based on actuals and a lower cash balance.

Emergency Response Systems

Program Overview

This fund is comprised of two programs, (1) the mass alert and public warning system and (2) the crisis incident management system. The mass alert and public warning system is operated and maintained by emergency services for use by its staff and local emergency management partners and is used to disseminate high-volume text, phone, and email alerts to the public and employees. The crisis incident management system is operated and maintained by Emergency Services for use by its staff and local emergency management partners for the purpose of managing, monitoring, and archiving emergency responses and activities. Both programs include funds received by Emergency Services and primary and secondary users within the County to cover costs outside of the annual software maintenance fee, such as system upgrades or training.

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	\$21,372	\$10,000	\$10,000	\$—	—%
Appropriation for Contingencies	\$—	\$56,547	\$71,937	\$15,390	27.2%
Gross Expenditures/Appropriations	\$21,372	\$66,547	\$81,937	\$15,390	23.1%
Total Expenditures/Appropriations	\$21,372	\$66,547	\$81,937	\$15,390	23.1%
Total Financing Uses	\$21,372	\$66,547	\$81,937	\$15,390	23.1%
Revenue from Use Of Money & Property	\$8,208	\$3,882	\$3,988	\$106	2.7%
Intergovernmental Revenues	\$6,500	\$6,500	\$6,500	\$—	—%
Revenue	\$14,708	\$10,382	\$10,488	\$106	1.0%
Total Revenue	\$14,708	\$10,382	\$10,488	\$106	1.0%
Fund Balance	\$62,830	\$56,165	\$71,449	\$15,284	27.2%
Total Use of Fund Balance	\$62,830	\$56,165	\$71,449	\$15,284	27.2%
Total Financing Sources	\$77,538	\$66,547	\$81,937	\$15,390	23.1%
Net Cost	\$(56,166)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in contingency due to an increase in fund balance and interest.

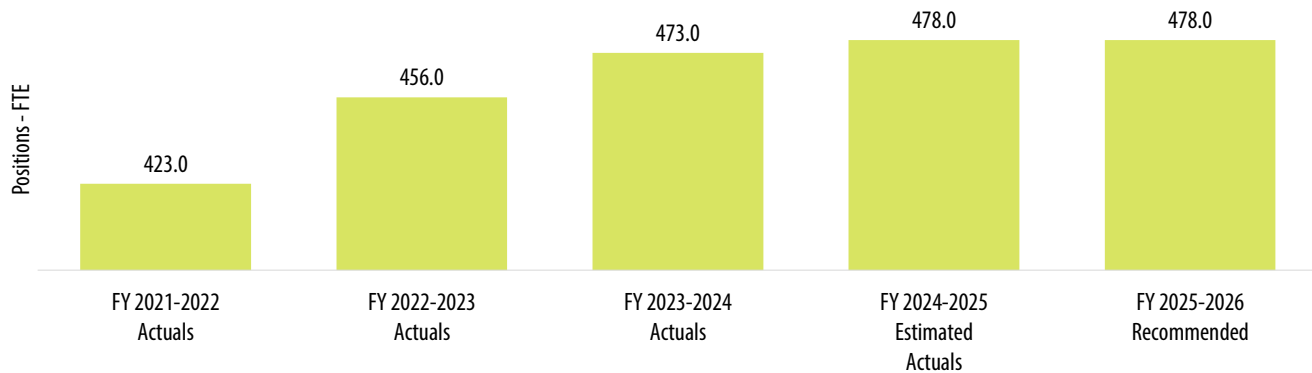
The change in total revenue is due to:

- An increase in interest income based on actuals.

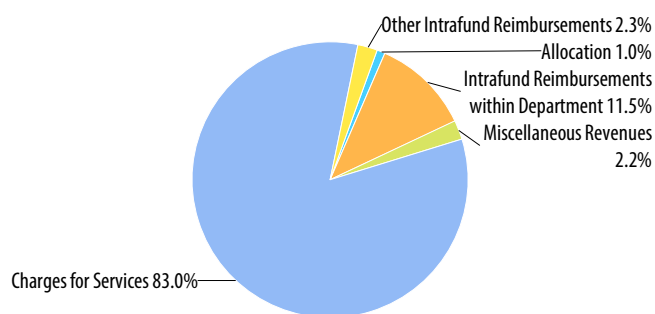
General Services
Department Structure
Joshua Green, Director



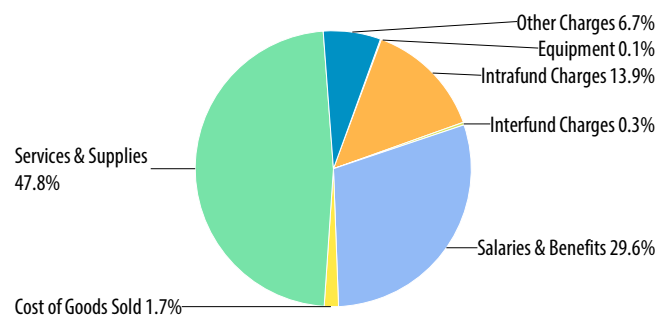
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Department of General Services** (DGS) provides many of the essential centralized support services that county departments require ensuring that their daily operations can be accomplished and their missions achieved. Centralizing these services provides the framework for a quality driven organization, more accurate reporting of diverse activities, and maintains the clear identity and integrity of the separate funds that finance department activities.

DGS provides a broad array of internal support services that facilitate the operation of the County's agencies and departments in their efforts to provide services to the community. These services include alarm services; security services; facility maintenance services; facility planning services; architectural services; energy management services; contract and purchasing services; real estate services; fleet and parking services; and other support services such as printing and scanning, U.S. mail and inter-office messenger services, surplus property and recycling services, and warehousing and records management services. The programs are:

- Administration
- Architectural Services
- Central Purchasing
- Facilities Management
- Fleet Services
- Real Estate
- Support Services

Goals

- Provide efficient and timely operational support to the County's agencies and departments to ensure safe, functional facilities and equipment.
- Provide prompt and efficient logistical support to the County's agencies and departments to enable customers to perform their missions.

Accomplishments

- Implemented the conversion of the facilities management system to a new application.
- Replaced outdated printing equipment to provide faster, higher-quality, and more efficient printing services to County departments.

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					
Administration	\$7,047,682	\$8,168,845	\$8,421,992	\$253,147	3.1%
Architectural Services	\$4,488,891	\$5,993,604	\$6,007,606	\$14,002	0.2%
Central Purchasing	\$3,944,064	\$4,652,233	\$4,863,404	\$211,171	4.5%
Facilities Management	\$64,472,467	\$71,518,087	\$72,378,011	\$859,924	1.2%
Fleet Services	\$70,919,977	\$85,614,650	\$88,814,709	\$3,200,059	3.7%
Real Estate	\$51,719,630	\$57,069,306	\$57,122,189	\$52,883	0.1%
Support Services	\$7,760,027	\$9,456,616	\$9,389,875	\$(66,741)	(0.7)%
Gross Expenditures/Appropriations	\$210,352,737	\$242,473,341	\$246,997,786	\$4,524,445	1.9%
Total Intrafund Reimbursements	\$(29,780,605)	\$(33,534,897)	\$(34,073,092)	\$(538,195)	1.6%
Total Expenditures/Appropriations	\$180,572,132	\$208,938,444	\$212,924,694	\$3,986,250	1.9%
Revenue	\$179,814,347	\$205,261,256	\$210,574,588	\$5,313,332	2.6%
Total Revenue	\$179,814,347	\$205,261,256	\$210,574,588	\$5,313,332	2.6%
Net Cost	\$757,785	\$3,677,188	\$2,350,106	\$(1,327,082)	(36.1)%
Positions	473.0	478.0	478.0	—	—%

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	\$60,831,261	\$72,078,212	\$73,001,504	\$923,292	1.3%
Services & Supplies	\$99,972,960	\$115,714,631	\$117,992,467	\$2,277,836	2.0%
Other Charges	\$13,730,333	\$16,002,936	\$16,627,985	\$625,049	3.9%
Equipment	\$476,183	\$271,654	\$250,000	\$(21,654)	(8.0)%
Interfund Charges	\$1,865,490	\$771,011	\$770,854	\$(157)	(0.0)%
Intrafund Charges	\$29,953,840	\$33,534,897	\$34,254,976	\$720,079	2.1%
Cost of Goods Sold	\$3,522,671	\$4,100,000	\$4,100,000	\$—	—%
Gross Expenditures/Appropriations	\$210,352,737	\$242,473,341	\$246,997,786	\$4,524,445	1.9%
Other Intrafund Reimbursements	\$(19,333,448)	\$(5,750,650)	\$(5,701,963)	\$48,687	(0.8)%
Intrafund Reimbursements within Department	\$(10,447,157)	\$(27,784,247)	\$(28,371,129)	\$(586,882)	2.1%
Total Intrafund Reimbursements	\$(29,780,605)	\$(33,534,897)	\$(34,073,092)	\$(538,195)	1.6%
Total Expenditures/Appropriations	\$180,572,132	\$208,938,444	\$212,924,694	\$3,986,250	1.9%
Revenue from Use Of Money & Property	\$684	\$—	\$—	\$—	—%
Charges for Services	\$175,141,382	\$199,653,615	\$205,070,568	\$5,416,953	2.7%
Miscellaneous Revenues	\$4,667,332	\$5,607,641	\$5,504,020	\$(103,621)	(1.8)%
Other Financing Sources	\$4,950	\$—	\$—	\$—	—%
Revenue	\$179,814,347	\$205,261,256	\$210,574,588	\$5,313,332	2.6%
Total Revenue	\$179,814,347	\$205,261,256	\$210,574,588	\$5,313,332	2.6%
Net Cost	\$757,785	\$3,677,188	\$2,350,106	\$(1,327,082)	(36.1)%
Positions	473.0	478.0	478.0	—	—%

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 fluctuated with no net change from the prior year Adopted Budget due to:

- 1.0 FTE recommended net Base decrease.
- 1.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration	460,546	(264,638)	195,908	—	2.0
Facilities Management	385,192	109,543	230,097	264,638	(1.0)
Fleet Services	1,356,349	—	1,356,349	—	—

Administration

Program Overview

Administration plans, directs and controls activities for the department. This program provides departmental accounting, budget and analysis services. This program also performs management and system coordination for departmental projects including information systems analysis, fiscal impact analysis, solution design, resource scheduling, application programming and stakeholder communication.

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	\$5,378,954	\$5,532,726	\$6,137,972	\$605,246	10.9%
Services & Supplies	\$1,056,851	\$1,617,275	\$1,236,289	\$(380,986)	(23.6)%
Other Charges	\$37,524	\$251,360	\$250,339	\$(1,021)	(0.4)%
Intrafund Charges	\$574,354	\$767,484	\$797,392	\$29,908	3.9%
Gross Expenditures/Appropriations	\$7,047,682	\$8,168,845	\$8,421,992	\$253,147	3.1%
Other Intrafund Reimbursements	\$(5,418)	\$(1,636)	\$(5,390)	\$(3,754)	229.5%
Intrafund Reimbursements within Department	\$(5,035,151)	\$(5,720,216)	\$(6,037,164)	\$(316,948)	5.5%
Total Intrafund Reimbursements	\$(5,040,568)	\$(5,721,852)	\$(6,042,554)	\$(320,702)	5.6%
Total Expenditures/Appropriations	\$2,007,114	\$2,446,993	\$2,379,438	\$(67,555)	(2.8)%
Charges for Services	\$1,683,465	\$1,901,394	\$2,148,547	\$247,153	13.0%
Miscellaneous Revenues	\$30,065	\$288,522	\$230,891	\$(57,631)	(20.0)%
Revenue	\$1,713,531	\$2,189,916	\$2,379,438	\$189,522	8.7%
Total Revenue	\$1,713,531	\$2,189,916	\$2,379,438	\$189,522	8.7%
Net Cost	\$293,583	\$257,077	\$—	\$(257,077)	(100.0)%
Positions	31.0	30.0	32.0	2.0	6.7%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Decreases in appropriations for one-time contingencies.
- Base reductions to help absorb unavoidable cost increases.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A minimal net increase in allocated cost recovery.

- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DGS - Add 1.0 FTE Deputy Director - Administration					
	264,638	(264,638)	—	—	1.0
Add 1.0 FTE Deputy Director of General Services and related costs to manage the Department of General Services (DGS) work related to the County's compliance with the Mays Consent Decree. This position also will manage DGS work related to the County's facility capital asset planning process, including but not limited to developing data-driven strategies to guide the prioritization and scoping of capital projects, establishing decision-making criteria, and identifying potential funding sources and analytic tools for continuously improving the process. This position will spearhead the ongoing improvement of capital asset data strategies based on condition, performance, criticality, safety, impact on service reliability, user experience, access, resiliency, and other relevant considerations. This request will be funded in the first year (FY 2025-26) with retained earnings. After the first year, funding for the ongoing costs will be provided by passing through the costs in the Facility Use Allocation. The ongoing cost will be \$254,638 with a one-time cost of \$10,000.					
DGS - Add 1.0 FTE Senior Planner - Administration					
	195,908	—	195,908	—	1.0
Add 1.0 FTE Senior Planner and related costs to coordinate and manage Department of General Services (DGS) work related to the implementation of the County's Climate Action Plan. This request is funded with full reimbursement from the Capital Construction Fund. The ongoing cost will be \$185,908 with a one-time cost of \$10,000. This request is contingent upon approval of a linked growth request in the Capital Construction Fund budget (BU 3100000).					

Architectural Services

Program Overview

Architectural Services provides architectural and engineering design services for county construction, alterations and improvements. These services include: feasibility studies; facility programming; architectural design and programming; mechanical engineering; electrical engineering; civil engineering; space planning; interior design; modular furniture design and installation; environmental services; and the Job Order Contracting (JOC) Program.

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	\$3,387,662	\$4,423,369	\$4,358,873	\$(64,496)	(1.5)%
Services & Supplies	\$361,176	\$432,072	\$477,867	\$45,795	10.6%
Other Charges	\$24,636	\$5,350	\$4,901	\$(449)	(8.4)%
Intrafund Charges	\$715,418	\$1,132,813	\$1,165,965	\$33,152	2.9%
Gross Expenditures/Appropriations	\$4,488,891	\$5,993,604	\$6,007,606	\$14,002	0.2%
Other Intrafund Reimbursements	\$(6,700)	\$(20,500)	\$(20,500)	\$—	—%
Intrafund Reimbursements within Department	\$(10,985)	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(17,685)	\$(20,500)	\$(20,500)	\$—	—%
Total Expenditures/Appropriations	\$4,471,206	\$5,973,104	\$5,987,106	\$14,002	0.2%
Charges for Services	\$4,343,645	\$5,973,104	\$5,987,106	\$14,002	0.2%
Revenue	\$4,343,645	\$5,973,104	\$5,987,106	\$14,002	0.2%
Total Revenue	\$4,343,645	\$5,973,104	\$5,987,106	\$14,002	0.2%
Net Cost	\$127,560	\$—	\$—	\$—	—%
Positions	22.0	22.0	22.0	—	—%

Summary of Changes

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

- Decreases in negotiated salary and benefits costs due to newer employees coming in at lower pay steps and due to minor savings from reallocations of 2.0 FTE vacant positions.
- Increases in allocated costs for facility costs and legal services.

The change in total revenue is due to a minimal increase in charges to other departments.

Central Purchasing

Program Overview

Central Purchasing provides centralized procurement services, coordinates the procurement card program, and prepares complex legal contracts and agreements for county agencies and departments to complete construction projects.

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	\$2,693,213	\$3,281,118	\$3,497,803	\$216,685	6.6%
Services & Supplies	\$640,943	\$682,504	\$702,128	\$19,624	2.9%
Other Charges	\$22,906	\$—	\$—	\$—	—%
Intrafund Charges	\$587,002	\$688,611	\$663,473	\$(25,138)	(3.7)%
Gross Expenditures/Appropriations	\$3,944,064	\$4,652,233	\$4,863,404	\$211,171	4.5%
Other Intrafund Reimbursements	\$(620,247)	\$(979,949)	\$(862,623)	\$117,326	(12.0)%
Intrafund Reimbursements within Department	\$(138,649)	\$(211,420)	\$(185,195)	\$26,225	(12.4)%
Total Intrafund Reimbursements	\$(758,897)	\$(1,191,369)	\$(1,047,818)	\$143,551	(12.0)%
Total Expenditures/Appropriations	\$3,185,167	\$3,460,864	\$3,815,586	\$354,722	10.2%
Charges for Services	\$3,047,076	\$3,387,864	\$3,669,887	\$282,023	8.3%
Miscellaneous Revenues	\$179,457	\$8,000	\$8,000	\$—	—%
Revenue	\$3,226,533	\$3,395,864	\$3,677,887	\$282,023	8.3%
Total Revenue	\$3,226,533	\$3,395,864	\$3,677,887	\$282,023	8.3%
Net Cost	\$(41,366)	\$65,000	\$137,699	\$72,699	111.8%
Positions	19.0	22.0	22.0	—	—%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs for information technology services and legal services.
- Decreases in appropriations for one-time contingencies.
- A decrease in intrafund reimbursements for services to other divisions in the department.

The change in total revenue is primarily due to an increase in billable projects from other departments.

Net Cost reflects a decrease in retained earnings.

Facilities Management

Program Overview

Facilities Management provides facility maintenance, security functions, and facility planning services to county agencies and departments.

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	\$32,053,496	\$38,173,896	\$38,334,081	\$160,185	0.4%
Services & Supplies	\$26,103,762	\$27,984,772	\$28,775,738	\$790,966	2.8%
Other Charges	\$796,480	\$444,150	\$50,204	\$(393,946)	(88.7)%
Equipment	\$143,533	\$21,654	\$—	\$(21,654)	(100.0)%
Interfund Charges	\$1,175,101	\$80,655	\$80,218	\$(437)	(0.5)%
Intrafund Charges	\$4,200,095	\$4,812,960	\$5,137,770	\$324,810	6.7%
Gross Expenditures/Appropriations	\$64,472,467	\$71,518,087	\$72,378,011	\$859,924	1.2%
Other Intrafund Reimbursements	\$(2,025,538)	\$(2,341,540)	\$(2,391,088)	\$(49,548)	2.1%
Intrafund Reimbursements within Department	\$(133,318)	\$(126,480)	\$(17,333)	\$109,147	(86.3)%
Total Intrafund Reimbursements	\$(2,158,856)	\$(2,468,020)	\$(2,408,421)	\$59,599	(2.4)%
Total Expenditures/Appropriations	\$62,313,611	\$69,050,067	\$69,969,590	\$919,523	1.3%
Revenue from Use Of Money & Property	\$684	\$—	\$—	\$—	—%
Charges for Services	\$60,116,051	\$67,029,945	\$69,003,770	\$1,973,825	2.9%
Miscellaneous Revenues	\$427,436	\$335,700	\$335,700	\$—	—%
Other Financing Sources	\$0	\$—	\$—	\$—	—%
Revenue	\$60,544,170	\$67,365,645	\$69,339,470	\$1,973,825	2.9%
Total Revenue	\$60,544,170	\$67,365,645	\$69,339,470	\$1,973,825	2.9%
Net Cost	\$1,769,440	\$1,684,422	\$630,120	\$(1,054,302)	(62.6)%
Positions	260.0	264.0	263.0	(1.0)	(0.4)%

Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (decreases appropriations).
- A decrease in appropriations for one-time projects and contingencies.
- Increases in pass-through costs and contract costs.

- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in cost recovery for unavoidable cost increases.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DGS - Add 1.0 FTE Deputy Director - Administration					
	264,638	—	—	264,638	—
Add 1.0 FTE Deputy Director of General Services and related costs to manage the Department of General Services (DGS) work related to the County's compliance with the Mays Consent Decree. This position also will manage DGS work related to the County's facility capital asset planning process, including but not limited to developing data-driven strategies to guide the prioritization and scoping of capital projects, establishing decision-making criteria, and identifying potential funding sources and analytic tools for continuously improving the process. This position will spearhead the ongoing improvement of capital asset data strategies based on condition, performance, criticality, safety, impact on service reliability, user experience, access, resiliency, and other relevant considerations. This request will be funded in the first year (FY 2025-26) with retained earnings. After the first year, funding for the ongoing costs will be provided by passing through the costs in the Facility Use Allocation. The ongoing cost will be \$254,638 with a one-time cost of \$10,000.					
DGS - Reallocate 1.0 FTE Fac Security Ops Sup to 1.0 FTE Facilities Mgr in DGS Security - Facilities Mgmt (ACP)					
	(109,543)	109,543	—	—	(1.0)
Reallocate 1.0 FTE filled Facility Security Operations Supervisor to 1.0 FTE Facilities Manager to manage DGS Security Services to support the growth in service demand over recent years. This reallocation will eliminate internal reimbursements from DGS Security to DGS Bradshaw District and DGS Downtown District for support from the two districts' Facilities Managers. The net cost of these combined changes will be covered in full by deleting 1.0 FTE vacant Building Security Attendant in DGS Security and reducing Extra Help appropriations in DGS Security. This ongoing request has a combined net zero cost, but the combined changes to the Security budget, Bradshaw District budget, and Downtown District budget will have an estimated net cost increase of \$39,000 to General Fund departments and an estimated net cost decrease of \$39,000 to Non-General Fund departments.					
DGS - Upgrade Countywide C-CURE Server - Alarm Services (ACP)					
	230,097	—	230,097	—	—
Upgrade the countywide building management system (C-CURE) access control server to ensure capacity for continuing increased needs. This request includes a one-time cost of \$212,597 for professional services and first year licensing cost, and a \$17,500 ongoing cost for increased server costs. After the first year, ongoing costs will total \$59,387, which includes \$17,500 for increased server costs and \$41,887 for an increase in the annual software assurance costs.					

Fleet Services

Program Overview

Fleet Services purchases, rents and maintains light and heavy equipment.

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	\$12,867,258	\$14,952,286	\$15,071,330	\$119,044	0.8%
Services & Supplies	\$24,550,419	\$32,957,611	\$34,626,902	\$1,669,291	5.1%
Other Charges	\$12,733,154	\$15,146,226	\$16,163,424	\$1,017,198	6.7%
Equipment	\$106,443	\$—	\$—	\$—	—%
Interfund Charges	\$690,389	\$690,356	\$690,636	\$280	0.0%
Intrafund Charges	\$19,972,314	\$21,868,171	\$22,262,417	\$394,246	1.8%
Gross Expenditures/Appropriations	\$70,919,977	\$85,614,650	\$88,814,709	\$3,200,059	3.7%
Other Intrafund Reimbursements	\$(16,528,279)	\$(2,210,713)	\$(2,221,477)	\$(10,764)	0.5%
Intrafund Reimbursements within Department	\$(2,622,215)	\$(19,085,568)	\$(19,403,398)	\$(317,830)	1.7%
Total Intrafund Reimbursements	\$(19,150,495)	\$(21,296,281)	\$(21,624,875)	\$(328,594)	1.5%
Total Expenditures/Appropriations	\$51,769,482	\$64,318,369	\$67,189,834	\$2,871,465	4.5%
Charges for Services	\$49,231,806	\$57,777,755	\$60,708,096	\$2,930,341	5.1%
Miscellaneous Revenues	\$4,030,755	\$4,975,419	\$4,929,429	\$(45,990)	(0.9)%
Other Financing Sources	\$4,950	\$—	\$—	\$—	—%
Revenue	\$53,267,511	\$62,753,174	\$65,637,525	\$2,884,351	4.6%
Total Revenue	\$53,267,511	\$62,753,174	\$65,637,525	\$2,884,351	4.6%
Net Cost	\$(1,498,029)	\$1,565,195	\$1,552,309	\$(12,886)	(0.8)%
Positions	100.0	100.0	100.0	—	—%

Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (decreases appropriations).
- Decreases in allocated costs for Pension Obligation Bonds and Liability Insurance, partially offset by an increase in Workers Compensation.
- An increase in appropriations for one-time projects and contingencies.
- Increases in pass-through costs and contract costs.

- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in cost recovery for unavoidable cost increases.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DGS - Increase Pass Through Costs for Heavy Fleet - Fleet Services					
	1,356,349	—	1,356,349	—	—
Increase appropriations for ongoing passthrough costs for vendor services and materials for maintenance and repair of heavy equipment at the Department of General Services (DGS) Fleet Services' Branch Center heavy equipment shop, due to increased demand for services from Department of Waste Management and Recycling (DWMR) on its department-owned heavy equipment. The expected increase in passthrough costs is due to DWMR's planned equipment purchases for FY 2025-26 and aging equipment. This ongoing request of \$1,356,349 will be fully funded through pass through of costs to DWMR. This request is contingent upon approval of a linked growth request in the DWMR budget (BU 2200000).					

Real Estate

Program Overview

Real Estate negotiates the purchase of real estate property interests required for projects of Public Works and Infrastructure departments, Department of Regional Parks, other County departments, and special districts. It also manages county-owned property, sells surplus real estate, negotiates revenue leases, negotiates and manages facility leases; and provides property management in support of the County Facility Management Program.

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	\$2,899,990	\$3,575,342	\$3,445,475	\$(129,867)	(3.6)%
Services & Supplies	\$45,869,446	\$50,442,602	\$50,576,585	\$133,983	0.3%
Other Charges	\$27,728	\$—	\$—	\$—	—%
Intrafund Charges	\$2,922,466	\$3,051,362	\$3,100,129	\$48,767	1.6%
Gross Expenditures/Appropriations	\$51,719,630	\$57,069,306	\$57,122,189	\$52,883	0.1%
Other Intrafund Reimbursements	\$(16,747)	\$(17,087)	\$(17,552)	\$(465)	2.7%
Intrafund Reimbursements within Department	\$(2,257,833)	\$(2,281,864)	\$(2,332,354)	\$(50,490)	2.2%
Total Intrafund Reimbursements	\$(2,274,580)	\$(2,298,951)	\$(2,349,906)	\$(50,955)	2.2%
Total Expenditures/Appropriations	\$49,445,050	\$54,770,355	\$54,772,283	\$1,928	0.0%
Charges for Services	\$49,344,286	\$54,691,684	\$54,772,283	\$80,599	0.1%
Revenue	\$49,344,286	\$54,691,684	\$54,772,283	\$80,599	0.1%
Total Revenue	\$49,344,286	\$54,691,684	\$54,772,283	\$80,599	0.1%
Net Cost	\$100,764	\$78,671	\$—	\$(78,671)	(100.0)%
Positions	22.0	21.0	20.0	(1.0)	(4.8)%

Summary of Changes

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

- Increases in negotiated salary and benefits costs offset by the deletion of 1.0 FTE vacant position.
- A decrease in appropriations for one-time projects.
- Increases in pass-through costs.

The change in total revenue is due to:

- An increase in cost recovery for unavoidable cost increases.
- A decrease in revenue from the deletion of 1.0 FTE vacant position.

Support Services

Program Overview

Support Services provides printing, U.S. Mail, inter-office messenger, document scanning, records management, surplus property and recycling services, and warehousing services.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,550,689	\$2,139,475	\$2,155,970	\$16,495	0.8%
Services & Supplies	\$1,390,364	\$1,597,795	\$1,596,958	\$(837)	(0.1)%
Other Charges	\$87,905	\$155,850	\$159,117	\$3,267	2.1%
Equipment	\$226,207	\$250,000	\$250,000	\$—	—%
Intrafund Charges	\$982,191	\$1,213,496	\$1,127,830	\$(85,666)	(7.1)%
Cost of Goods Sold	\$3,522,671	\$4,100,000	\$4,100,000	\$—	—%
Gross Expenditures/Appropriations	\$7,760,027	\$9,456,616	\$9,389,875	\$(66,741)	(0.7)%
Other Intrafund Reimbursements	\$(130,518)	\$(179,225)	\$(183,333)	\$(4,108)	2.3%
Intrafund Reimbursements within Department	\$(249,006)	\$(358,699)	\$(395,685)	\$(36,986)	10.3%
Total Intrafund Reimbursements	\$(379,524)	\$(537,924)	\$(579,018)	\$(41,094)	7.6%
Total Expenditures/Appropriations	\$7,380,503	\$8,918,692	\$8,810,857	\$(107,835)	(1.2)%
Charges for Services	\$7,375,052	\$8,891,869	\$8,780,879	\$(110,990)	(1.2)%
Miscellaneous Revenues	\$(381)	\$—	\$—	\$—	—%
Revenue	\$7,374,671	\$8,891,869	\$8,780,879	\$(110,990)	(1.2)%
Total Revenue	\$7,374,671	\$8,891,869	\$8,780,879	\$(110,990)	(1.2)%
Net Cost	\$5,832	\$26,823	\$29,978	\$3,155	11.8%
Positions	19.0	19.0	19.0	—	—%

Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by minimal savings from the reallocation of 1.0 FTE vacant position.
- Decreases in allocated costs for facility use, Pension Obligation Bonds, and Workers Compensation.
- Increases in pass-through costs and contract costs.

The change in total revenue is primarily due to a decrease in Printing Services.

Net Cost reflects a decrease in retained earnings.

Capital Construction

Budget Unit Functions & Responsibilities

The Facility Planning and Management Division of the Department of General Services (DGS) manages the **Capital Construction** Fund. This budget provides for major construction projects, which are a part of the long-range Capital Improvement Program, as well as minor alterations, improvements, and major equipment replacement in County-owned facilities. As a result of the County's financial limitations, the recommendations for Capital Construction Projects are limited to those that are cost-effective or required because of health, safety, security, or severe operational problems. The programs are:

- Administration and Planning
- Debt Service
- Projects

Goals

- Complete Americans with Disabilities Act building improvements across County-owned facilities.
- Complete improvements at the Watt Avenue Safe Stay to develop the facility and site.
- Complete heating and ventilation infrastructure replacements at Mather Community Campus.

Accomplishments

- Broke ground on the Watt Ave. Service Center and Safe Stay Project, a \$41 million initiative.
- Replaced the Youth Detention Center Combi Ovens, the Visitor Center Roof, and completed the Interview Rooms Remodel Projects.
- Completed the Main Jail Health Insurance Portability and Accountability Act (HIPPA) Enclosures.

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					
Administration and Planning	\$13,242,062	\$8,645,823	\$7,761,364	\$(884,459)	(10.2)%
Debt Service	\$1,028,627	\$1,130,964	\$1,131,081	\$117	0.0%
Projects	\$30,334,801	\$164,774,035	\$117,988,803	\$(46,785,232)	(28.4)%
Gross Expenditures/Appropriations	\$44,605,491	\$174,550,822	\$126,881,248	\$(47,669,574)	(27.3)%
Total Intrafund Reimbursements	\$(5,584,050)	\$(8,517,804)	\$(7,911,009)	\$606,795	(7.1)%
Total Expenditures/Appropriations	\$39,021,440	\$166,033,018	\$118,970,239	\$(47,062,779)	(28.3)%
Total Financing Uses	\$39,021,440	\$166,033,018	\$118,970,239	\$(47,062,779)	(28.3)%
Revenue	\$50,468,799	\$83,911,731	\$59,962,097	\$(23,949,634)	(28.5)%
Total Interfund Reimbursements	\$48,000	\$—	\$—	\$—	—%
Total Revenue	\$50,516,799	\$83,911,731	\$59,962,097	\$(23,949,634)	(28.5)%
Total Use of Fund Balance	\$70,625,928	\$82,121,287	\$59,008,142	\$(23,113,145)	(28.1)%
Total Financing Sources	\$121,142,727	\$166,033,018	\$118,970,239	\$(47,062,779)	(28.3)%
Net Cost	\$(82,121,287)	\$—	\$—	\$—	—%

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	\$13,466,537	\$49,442,318	\$39,568,042	\$(9,874,276)	(20.0)%
Other Charges	\$9,560,000	\$13,920,677	\$—	\$(13,920,677)	(100.0)%
Improvements	\$14,966,276	\$101,539,059	\$78,271,116	\$(23,267,943)	(22.9)%
Interfund Charges	\$1,028,627	\$1,130,964	\$1,131,081	\$117	0.0%
Intrafund Charges	\$5,584,050	\$8,517,804	\$7,911,009	\$(606,795)	(7.1)%
Gross Expenditures/Appropriations	\$44,605,491	\$174,550,822	\$126,881,248	\$(47,669,574)	(27.3)%
Intrafund Reimbursements within Department	\$(5,584,050)	\$(8,517,804)	\$(7,911,009)	\$606,795	(7.1)%
Total Intrafund Reimbursements	\$(5,584,050)	\$(8,517,804)	\$(7,911,009)	\$606,795	(7.1)%
Total Expenditures/Appropriations	\$39,021,440	\$166,033,018	\$118,970,239	\$(47,062,779)	(28.3)%
Total Financing Uses	\$39,021,440	\$166,033,018	\$118,970,239	\$(47,062,779)	(28.3)%
Fines, Forfeitures & Penalties	\$1,995,153	\$1,650,000	\$1,850,000	\$200,000	12.1%
Revenue from Use Of Money & Property	\$3,623,347	\$194,367	\$194,367	\$—	—%
Intergovernmental Revenues	\$18,666,555	\$46,877,760	\$10,137,213	\$(36,740,547)	(78.4)%
Charges for Services	\$25,999,419	\$35,189,604	\$47,780,517	\$12,590,913	35.8%
Miscellaneous Revenues	\$184,325	\$—	\$—	\$—	—%
Revenue	\$50,468,799	\$83,911,731	\$59,962,097	\$(23,949,634)	(28.5)%
Other Interfund Reimbursements	\$48,000	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$48,000	\$—	\$—	\$—	—%
Total Revenue	\$50,516,799	\$83,911,731	\$59,962,097	\$(23,949,634)	(28.5)%
Fund Balance	\$70,625,928	\$82,121,287	\$59,008,142	\$(23,113,145)	(28.1)%
Total Use of Fund Balance	\$70,625,928	\$82,121,287	\$59,008,142	\$(23,113,145)	(28.1)%
Total Financing Sources	\$121,142,727	\$166,033,018	\$118,970,239	\$(47,062,779)	(28.3)%
Net Cost	\$(82,121,287)	\$—	\$—	\$—	—%

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
Administration and Planning	195,908	(195,908)	—	—	—
Projects	—	—	—	—	—

SUPPLEMENTAL INFORMATION
Capital Construction Fund – Budget Unit 3100000
Fiscal Year 2025-26 Recommended Budget

The anticipated funding available within the Capital Construction Fund (CCF) for Fiscal Year 2025-26 is \$118,970,239. The Fiscal Year 2025-26 Recommended Budget includes several high priority projects in the County's Justice Facilities as well as projects at other County facilities.

The following is a summary of available financing and significant projects in this fund:

<u>Source</u>	<u>Amount</u>
Available Fund Balance (County-owned)	38,126,022
Available Fund Balance (Libraries)	5,173,568
Available Fund Balance (Mather Community Campus)	15,708,552
Courthouse Temporary Construction Fund Revenues	850,000
Criminal Justice Facility Temporary Construction Fund Revenues	1,000,000
Interest Income	30,000
County Facility Use Allowance	22,459,753
Vacancy Factor & Improvement Districts	2,482,000
Shared Meeting Rooms	796,295
Miscellaneous Revenues - Dept. Funded Projects	21,484,429
SHRA Community Development Block Grant	558,040
California State Library Grant	571,085
American Rescue Plan Act (ARPA)	9,566,128
Revenue Leases	164,367
	<u>\$118,970,239</u>

Included in the following recommended appropriations for existing facility budgets is an amount which provides for unanticipated miscellaneous projects that are required to solve health, safety, or severe operational problems. Experience has shown that throughout the year these small projects must be done without the delay of processing through the normal budget cycle. By addressing emergency projects as the needs arise, unsafe and inefficient conditions are promptly corrected.

The recommended funding levels may change significantly if new revenue sources are identified. These new revenue sources may provide for the long-needed construction of new facilities to serve Sacramento County.

Project Appropriation Information is included in the following tables:

County Buildings & Capital Construction		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2025-26 Budget not on CIP	FY 2025-26 Budget for Projects on CIP	FY 2025-26 Budget not on CIP	FY 2025-26 Budget for Projects on CIP
NA	American Rescue Plan Act (ARPA) pass through costs for subrecipient capital projects	-	-	(13,920,677)	-
NA	Available appropriations to apply to capital improvement projects not yet identified as project numbers on the CIP, including main jail improvements	9,680,655	-	(1,955,320)	-
Capital Construction Total		\$9,680,655	-	\$ (15,875,997)	-
NA	Bradshaw Miscellaneous Projects	25,000	-	-	-
NA	Bradshaw Parking Lot Maintenance	145,398	-	-	-
P000150	Building #4 McClellan - Replace Roof	-	150,000	-	-
P000272	Voter Registration and Elections/Sheriff Office - Security Barrier for Public Counter - Sheriff Side	-	-	-	(61,720)
P053921	Waste Management & Recycling - Replace Roof	-	-	-	(169,057)
P151307	Voter Registration and Elections/Sheriff Office - Install new Bi-Directional Antenna and UPS	-	-	-	(122,363)
P179796	Fleet Services Equipment Shop - Convert Parking Lot Lighting to LED	-	150,000	-	-
P220994	Bradshaw District - Upgrade Building Management System	-	-	-	(815,268)
P290235	Office Building #4 - Refresh the Real Estate Department office	-	-	-	(224,427)
P291973	Traffic Building - Replace Server Room Air Conditioning Split System	-	150,458	-	-
P292067	Bradshaw Center Complex - Add Security Cameras in Parking Lots	-	20,000	-	-
P637745	Fleet Services Equipment Shop - Replace The HVAC Modular Equipment Controller	-	250,000	-	-
P692335	Voter Registration and Elections/Sheriff Office - Large Warehouse New Secured Area	-	100,000	-	100,000
P711244	Building #4 McClellan - Americans with Disabilities Act - Public Path of Travel	-	60,000	-	-
P803664	Waste Management & Recycling - Replace Package AC Unit	-	700,000	-	700,000
P837793	Watt Avenue Safe Stay - Exterior Emergency Sleeping Cabins and Facility Interior	-	9,434,692	-	(22,481,870)
P857091	Voter Registration and Elections/Sheriff Office - Replace HVAC Control System	-	100,000	-	100,000
P841655	Water Resources Warehouse - Replace Roof	-	-	-	(450,000)
P871607	DGS Warehouse - Install Fire Alarm Panel	-	135,785	-	-
P893331	Branch Center Complex - Fleet Electrification Project	-	565,825	-	-
P968626	Fleet Services Equipment Shop - Secure South County Corp Yard	-	1,725,000	-	560,303
Bradshaw Complex Total		\$170,398	\$ 13,541,760	-	\$ (22,864,402)
NA	Downtown Miscellaneous Repairs	25,000	-	-	-
NA	Downtown Sidewalk Repairs	10,000	-	-	-
P674228	New Administration Center - First Floor - Replace Carpet	-	119,000	-	-
P000151	Central Plant - Repair Cooling Towers	-	1,829,131	-	(1,066)
P000205	New Administration Center - Replace-Repair Condensate Pans	-	500,000	-	-
P000221	Old Administration Building - Refurbish Air Handling Units	-	1,567,230	-	-
P010267	New Administration - Americans with Disabilities Act - Public Path of Travel - Ramp	-	349,845	-	-
P084609	New Administration Center - Convert Office space Into Hearing Room	-	119,562	-	119,562
P092049	Old Administration Building - Climate Control System Upgrade	-	247,918	-	-
P252168	County Garage - Americans with Disabilities Act - Public Path of Travel	-	603,901	-	575,053
P252302	County Garage - Americans with Disabilities Act - Transaction Window at Office	-	241,574	-	(65,866)
P275329	Old Administration Building - Americans with Disabilities Act - Public Interior	-	820,392	-	629,734
P426602	New Administration Center - Common Area Security Kiosk Installation	-	-	-	(72,253)
P502862	New Administration Center - 7th Floor New Carpet	-	98,704	-	-
P604933	New Administration Center - County Executive - Front Lobby Redesign	-	-	-	(99,813)
P612606	New Administration Center - Redesign The South Plaza Area	-	693,746	-	-
P646026	Old Administration Building - Americans with Disabilities Act - Staff Interior	-	-	-	(100,000)
P744679	County Garage - Install Electric Vehicle Chargers	-	379,190	-	-
P763266	New Parking Garage - EV Charger Expansion Readiness	-	542,710	-	(29,642)

County Buildings & Capital Construction		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2025-26 Budget not on CIP	FY 2025-26 Budget for Projects on CIP	FY 2025-26 Budget not on CIP	FY 2025-26 Budget for Projects on CIP
P828172	New Administration Center – Replace Clock System	-	26,994	-	-
P863912	Mental Health North A St. – Americans with Disabilities Act – Public Path of Travel	-	-	-	(70,316)
P926580	Central Plant - Repair underground hydronic pipe	-	-	-	(296,170)
P992053	New Administration Center - Refurbish Elevators	-	200,000	-	(771,848)
Administration Center Total		\$ 35,000	\$ 8,339,897	-	\$ (182,625)
NA	Administration, Planning, and overhead supporting the Capital Construction Fund	2,732,583	-	(42,299)	-
Preliminary Planning and Administration Total		\$ 2,732,583	-	\$ (42,299)	-
P000551	John M. Price District Attorney Building – Replace Boiler	-	-	-	(157,296)
901 G Street Building Total		-	-	-	\$ (157,296)
P690464	Department of Transportation – Americans with Disabilities Act – Public Path of Travel	-	50,000	-	11,716
Maintenance Yard Total		-	\$ 50,000	-	\$ 11,716
NA	Administration, Planning, and overhead supporting the Capital Construction Fund	557,183	-	15,000	-
NA	Project Teams repairs and maintenance charges	900,000	-	(100,000)	-
NA	Pass through facility use allocation costs charged to CCF, with offsetting revenues in CCF (vacant space allocation, vacant alarms, shared meeting rooms, improvement districts)	3,375,690	-	158,031	-
P032292	Brighten Heights Tower - Replace Existing Backup Generators	-	-	-	(277,547)
P229161	Grantland L. Johnson DHHS Center - Sanctioned Homeless Encampment	-	-	-	(233,552)
P483736	8144 Florin Rd - Build Sanctioned Homeless Encampment - Safe Stay	-	-	-	(500,000)
P133734	Behavioral Health Services Mental Health Rehab Center - New Construction	-	-	-	-
P901024	Department of Transportation and the Department of Water Resources Parking Lot and Laydown Yard Relocation	-	-	-	(100,000)
Misc Alterations & Improvements Total		\$ 4,832,873	-	\$ 73,031	\$ (1,111,099)
P000209	Office Building #3 – Americans with Disabilities Act Improvements	-	-	-	(125,000)
P000210	Office Building #3 – Asbestos Flooring Removal, Carpet Replacement and Minor Remodel	-	1,500,000	-	(782,400)
P294449	Office Building #3 - Build New Coffee Bar	-	-	-	(75,000)
P515229	Office Building #3 - Unisex Restroom and Shower	-	-	-	(340,544)
P590855	Office Building #3 - Replace HVAC Modular Equipment Controller	-	-	-	(229,547)
P672557	Office Building #3 – Replace Outside Air Dampers	-	-	-	(95,000)
P846460	Office Building #3 - Replace Emergency Generator	-	228,104	-	-
Bradshaw Administration Building Total		-	\$1,728,104	-	\$ (1,647,491)
P000159	Department of Technology Building – Central Plant – Replace or Repair Cooling Towers	-	-	-	(336,629)
P000161	Department of Technology Building - Replace Uninterruptible Power Supply	-	1,171,700	-	(1,006,446)
P327067	Department of Technology Building - Central Plant – Replace Two York Refrigerant 22 Chillers	-	-	-	(758,829)
P559510	Department of Technology Building – Relocate Exhaust Fan	-	-	-	(358,830)
P635273	Department of Technology Building – Replace Fire Alarm System	-	300,000	-	-
8th & G Street Building Total		-	\$1,471,700	-	\$ (2,460,734)
P696355	Animal Care - Clinic Expansion	-	1,283,205	-	300,000
P356899	Animal Care Facility – Americans with Disabilities Act – Public Interior	-	-	-	-
P783759	Animal Care Facility – Americans with Disabilities Act – Public Path of Travel	-	159,570	-	(17,165)
Animal Care Facility Total		-	\$1,442,775	-	\$ 282,835
P000169	General Services Facility – Americans with Disabilities Act Upgrades	-	569,232	-	-
P603013	General Services Facility – Replace Fire Panel in Server Room	-	91,670	-	-
General Services Facility Total		-	\$660,902	-	-

County Buildings & Capital Construction		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2025-26 Budget not on CIP	FY 2025-26 Budget for Projects on CIP	FY 2025-26 Budget not on CIP	FY 2025-26 Budget for Projects on CIP
NA	B. T. Collins Youth Detention Facility – Replace Obsolete HVAC Controllers	-	-	-	(1,000,000)
P000148	B. T. Collins Youth Detention Facility – Replace Roof Top Air Handling Units One and Two	-	100,000	-	(762,330)
P000548	B. T. Collins Youth Detention Facility – Repair Swimming Pool and Replace Filtration Equipment	-	100,000	-	(493,000)
P028226	B.T. Collins Youth Detention Facility – Duct Replacement	-	-	-	(735,000)
P074592	B.T. Collins Youth Detention Facility – Americans with Disabilities Act – Public Interior	-	270,000	-	-
P123867	B.T. Collins Youth Detention Facility – Housing Unit 4 and Courtyard – Remodel areas to accommodate youth programs	-	100,806	-	(204,194)
P166342	B.T. Collins Youth Detention Facility – Visitor's Center – Replace Roof	-	-	-	(598,440)
P152092	B. T. Collins Youth Detention Facility – Replace Obsolete HVAC Controllers	-	999,796	-	999,796
P174257	B.T. Collins Youth Detention Facility – Americans with Disabilities Act – Public Path of Travel	-	30,802	-	-
P229071	B.T. Collins Youth Detention Facility – Replace Radio Controller	-	75,000	-	(75,000)
P581282	B.T. Collins Youth Detention Facility – Combi Ovens Replacement	-	-	-	(199,854)
P694127	B. T. Collins Youth Detention Facility – Replace Security Control System	-	3,950,181	-	1,950,181
P873119	B.T. Collins Youth Detention Facility – Merge and Remodel Two Interview Rooms Into One.	-	-	-	(151,736)
P991139	B. T. Collins Youth Detention Facility – Wing A – Flood Damage Restoration – First Floor	-	-	-	(3,100,000)
Juvenile Center Total		-	\$5,626,585	-	\$ (4,369,577)
P294882	Warren E Thornton Youth Center – Replace The HVAC Modular Equipment Controller	-	-	-	(300,000)
P391327	Warren E. Thornton Youth Center – Remodel Facility to Accommodate Two Behavior Health Programs	-	15,200,000	-	11,710,750
P735962	Warren E. Thornton Youth Center – Americans with Disabilities Act – Public Path of Travel	-	203,726	-	-
Warren E. Thornton Youth Center Total		-	\$15,403,726	-	\$ 11,410,750
P526482	Boys Ranch – Remove Sludge From Two Sewer Treatment Ponds	-	-	-	-
Boys Ranch Total		-	-	-	-
P000234	Rio Cosumnes Correctional Center – Booking – Replace Roof	-	-	-	(600,000)
P000237	Rio Cosumnes Correctional Center – Christopher Boone Facility – Replace Roof	-	-	-	(698,349)
P000241	Rio Cosumnes Correctional Center – Flood Mitigation	-	200,000	-	-
P000244	Rio Cosumnes Correctional Center – Kitchen – Reconfigure and Replace Kitchen Pot Wash Area	-	-	-	(1,421,402)
P000245	Rio Cosumnes Correctional Center – Kitchen – Replace Make-Up Air Units	-	-	-	(884,000)
P000246	Rio Cosumnes Correctional Center – Kitchen – Replace Refrigeration Rack	-	541,872	-	141,872
P000250	Rio Cosumnes Correctional Center – Replace Honor Yard Fence	-	-	-	(200,000)
P000251	Rio Cosumnes Correctional Center – Kitchen – Replace Kitchen Steam Boilers	-	250,000	-	(1,050,000)
P114105	Rio Cosumnes Correctional Center – Administration – Remodel Staff Dining Area	-	145,541	-	-
P117673	Rio Cosumnes Correctional Center – Replace four Commercial Washers and six Commercial Dryers	-	461,000	-	-
P177197	Rio Cosumnes Correctional Center – Add Structures for Firearm Training	-	2,167,650	-	2,167,650
P191742	Rio Cosumnes Correctional Center – Sandra Larson Facility – Remodel Restroom	-	500,000	-	(200,000)
P233556	Rio Cosumnes Correctional Center – Repair Roadway Near Weld Shop	-	250,000	-	(100,000)
P241848	Rio Cosumnes Correctional Center – Electrical Connection to Substation and Backup Generator Site	-	400,000	-	200,000
P308124	Rio Cosumnes Correctional Center – Security Control Systems Upgrade	-	590,000	-	(910,000)
P483086	Rio Cosumnes Correctional Center – Construct New Control Rooms	-	1,000,000	-	199,220
P487933	Rio Cosumnes Correctional Center – 448 – Replace Domestic Water Boilers	-	-	-	(380,596)

County Buildings & Capital Construction		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2025-26 Budget not on CIP	FY 2025-26 Budget for Projects on CIP	FY 2025-26 Budget not on CIP	FY 2025-26 Budget for Projects on CIP
P519700	Rio Cosumnes Correctional Center - Americans With Disabilities Improvements	-	100,000	-	-
P524569	Rio Cosumnes Correctional Center - A & B Barracks - Replace Intercom	-	380,000	-	300,000
P826512	Rio Cosumnes Correctional Center - Administration - Replace Carpet	-	90,000	-	-
P914623	Rio Cosumnes Correctional Center - Christopher Boone Facility - Replace Automatic Transfer Switch	-	100,000	-	(24,623)
P917376	Rio Cosumnes Correctional Center - Replace Potable Water Tank	-	5,059,631	-	1,959,631
P931755	Rio Cosumnes Correctional Center - New Modular Trailers	-	1,434,747	-	(65,253)
P964316	Rio Cosumnes Correctional Center - Bldg. 555 & 570 - Replace HVAC units with Chilled Water-Hot Water System	-	25,000	-	(2,023,252)
P965882	Rio Cosumnes Correctional Center - SSO Range House - Concrete Installation	-	2,168,683	-	2,168,683
Rio Cosumnes Correctional Center Total		-	\$15,864,124	-	\$ (1,420,419)
P050590	OB1 - 711 G. Street - Climate Control System Upgrade	-	200,000	-	(50,000)
P227508	OB1 - New Carpet on 3rd Floor	-	10,219	-	-
P289627	OB1 - 711 G. Street - Upgrade the C-Cure Security Badging System	-	48,379	-	-
Office Building 1 Total		-	\$258,598	-	\$ (50,000)
P000178	Main Jail - Hall of Justice - Split Outdoor Recreation Area	-	474,440	-	(290,560)
P000189	Main Jail - Hall of Justice - Replace Walk-In Refrigeration Systems	-	579,543	-	(20,457)
P000190	Main Jail - Hall of Justice - Rollup Door Security Barriers	-	300,000	-	-
P082806	Main Jail - Hall of Justice - Install Ventilation for Dental Equipment In Utility Room	-	200,000	-	92,141
P224269	Main Jail - Hall of Justice - Replace three Clothes Washers and three Dryers	-	145,705	-	-
P295947	Main Jail - Hall of Justice - Install 24 HIPPA Compliant Rooms	-	-	-	(805,000)
P489117	Main Jail - Replace Halon System with New Fire Protection System	-	-	-	(118,177)
P506389	Main Jail - Hall of Justice - Psych and Medical - Security Control System	-	450,000	-	(54,780)
P527751	Main Jail - Hall of Justice - Replace Failing Air Compressors	-	98,000	-	-
P621132	Main Jail - Hall of Justice - Refurbish Kitchen Walk-in Refrigerator	-	150,000	-	150,000
P630627	Main Jail - Hall of Justice - Expand the Acute Psychiatric Unit (APU) and Suicidal Inmate Temporary Housing Unit (SITHU)	-	3,585,221	-	3,585,221
P659073	Main Jail - Repair or Replace Deluge Pre-Action Fire Suppression System	-	293,606	-	(200,000)
P678004	Main Jail - Server Room 2W21 Fire Suppression System Conversion	-	-	-	(109,563)
P688158	Main Jail - Americans with Disabilities Act Improvements	-	3,600,000	-	100,000
P821817	Main Jail - Replace Telescoping Garage Doors	-	120,000	-	-
P823676	Main Jail - Replace DOM Lock System	-	-	-	(513,717)
P871971	New Intake and Health Services Facility	-	-	-	(4,000,000)
P880272	Main Jail - Hall of Justice - Restore Fire Storage Tank Coating	-	-	-	(369,945)
Lorenzo E. Patino Hall of Justice Total		-	\$9,996,515	-	\$ (2,554,837)
P000264	Sheriff's North East Sub Station - Install Security Fencing	-	116,704	-	-
P000267	Sheriff's North East Sub Station - Replace Roof	-	-	-	(145,073)
P081296	Sheriff's North East Sub Station - Repave Parking Lot	-	444,957	-	(50,043)
P238491	Sheriff's North East Sub Station - Install Fire Alarm Panel	-	190,000	-	190,000
North Area Substation Total		-	\$751,661	-	\$ (5,116)
P525005	Sheriff's South Sub Station - Americans with Disabilities Act - Public Path of Travel	-	80,256	-	10,000
P612734	Sheriff's South Sub Station - Replace 25-Ton Outdoor Condensing Unit	-	631,554	-	434,787
South Area Substation Total		-	\$711,810	-	\$444,787

County Buildings & Capital Construction		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2025-26 Budget not on CIP	FY 2025-26 Budget for Projects on CIP	FY 2025-26 Budget not on CIP	FY 2025-26 Budget for Projects on CIP
P381168	Coroner/Crime Laboratory – Replace Front Fire Roll-Up Door In Lobby	-	-	-	(122,000)
P000556	Coroner/Crime Laboratory – Replace Cooling Towers	-	119,562	-	(1,036,453)
P227384	Coroner/Crime Laboratory – Replace Chiller #3	-	-	-	(287,653)
P341268	Coroner/Crime Laboratory – Replace Outdated and Unreliable Uninterruptible Power Supply	-	350,000	-	-
Coroner/Crime Laboratory Total		-	\$469,562	-	\$ (1,446,106)
P000554	Mental Health Center – Drug Court Treatment Center – Air Conditioning – Capacity Needs	-	-	-	(217,882)
P000564	Mental Health Center – Replace Flooring	-	-	-	(247,792)
P067347	Mental Health Center – Recoat/Restore Roof	-	1,075,000	-	(25,000)
P277985	Mental Health Center – Mental Health Support Center – Americans with Disabilities Act – Public Path of Travel	-	-	-	(106,287)
P823031	Mental Health Center – Suite 300 – Americans with Disabilities Act – Public Path of Travel	-	50,000	-	(142,943)
P995038	Mental Health Center – Replace Two 500Mbh Boilers	-	255,414	-	(88,746)
Sacramento Mental Health Facility Total		-	\$1,380,414	-	\$ (828,650)
P000225	Paul F. Hom M.D. Primary Care Facility – Repair Fireproofing in Ceiling	-	300,000	-	-
P588623	Paul F. Hom M.D. Primary Care Facility – Americans with Disabilities Act – Public Path of Travel	-	-	-	(500,000)
P914338	Paul F. Hom M.D. Primary Care Facility – Americans with Disabilities Act – Public Interior	-	200,000	-	(50,000)
P930619	Paul F. Hom M.D. Primary Care Facility – Install New Water Heater	-	-	-	(268,323)
Primary Care Center Total		-	\$500,000	-	\$ (818,323)
NA	Debt Service on Facilities (ACP)	281,081	-	117	-
NA	Juvenile Courthouse debt service pass through	850,000	-	-	-
Transfers/Reimbursements Total		\$1,131,081	-	117	-
P064475	Ecology Lane Building – Surveys Building - Replace Air Handler 1	-	-	-	(600,000)
P239813	Ecology Building - Replace Emergency Generator	-	190,105	-	(7,128)
Ecology Lane Total		-	\$190,105	-	\$ (607,128)
County Buildings & Capital Construction Total		\$ 18,582,590	\$ 78,388,238	\$ (15,845,148)	\$ (28,373,715)

Libraries		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2025-26 Budget not on CIP	FY 2025-26 Budget for Projects on CIP	FY 2025-26 Budget not on CIP	FY 2025-26 Budget for Projects on CIP
NA	Available appropriations to apply to capital improvement projects not yet identified as project numbers on the CIP	258,635	-	(380,357)	-
P567602	Rancho Cordova Library – Repair Parking Lot	-	661,205	-	-
P612301	Sylvan Oaks Library – Americans with Disabilities Act Upgrades – Public Path of Travel	-	51,000	-	-
P682280	Sylvan Oaks Library - Security Improvements	-	-	-	(100,000)
P719190	Rancho Cordova Library – Duct Bank Repair	-	100,000	-	-
P255309	Rancho Cordova Library – Emergency Lighting System	-	60,000	-	60,000
P543936	Arcade Library – Americans with Disabilities Act Upgrades – Public Path of Travel	-	224,860	-	224,860
P891458	Southgate Library - Pavement Repair-Replacement	-	75,000	-	-
County Libraries - CCF Total		\$ 258,635	\$ 1,172,065	\$ (380,357)	\$ 184,860
P362128	Arden Dimick Library – Americans with Disabilities Act Upgrades – Public Interior	-	209,882	-	-
P422597	Arden Dimick Library - Replace One 25-Ton Air Handler	-	568,615	-	-
Arden Dimick Library Grants Total		-	\$778,497	-	-
P000328	Carmichael Library – Americans with Disabilities Act Upgrades	-	448,623	-	-
P000329	Carmichael Library – Replace Roof	-	994,886	-	-
P605822	Carmichael Library – Americans with Disabilities Act Upgrades – Public Interior	-	293,421	-	-
P098925	Carmichael Library - Replace 10-Ton HVAC Split Systems	-	604,956	-	-
Carmichael Library Grant Total		-	\$2,341,886	-	-
P410075	Antelope Library – Americans with Disabilities Act Upgrades – Public Interior	-	68,565	-	-
P442821	No. Highlands Library - Replace Package AC Units	-	503,061	-	-
North Highland Library Grants Total		-	\$571,626	-	-
P718031	Southgate Library – Americans with Disabilities Act Upgrades – Public Interior	-	578,829	-	-
P111649	Southgate Library - Fire Alarm Modifications	-	-	-	(15,000)
Southgate Library Grants Total		-	\$578,829	-	\$ (15,000)
P362425	Sylvan Oaks Library – Americans with Disabilities Act Upgrades – Public Interior	-	149,169	-	-
Sylvan Oaks Library Grant Total		-	\$149,169	-	-
P235024	Walnut Grove Library -Modify or replace HVAC to accommodate MERV13 filtration	-	150,000	-	(336,423)
Walnut Grove Library Grant Total		-	\$150,000	-	\$ (336,423)
Libraries Total		\$258,635	\$5,742,072	\$ (380,357)	\$ (166,563)

Mather Community Campus		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2025-26 Budget not on CIP	FY 2025-26 Budget for Projects on CIP	FY 2025-26 Budget not on CIP	FY 2025-26 Budget for Projects on CIP
NA	Available appropriations to apply to capital improvement projects not yet identified as project numbers on the CIP (pending master plan)	9,839,640	-	(1,977,521)	-
P026154	Mather Community Campus - Kitchen Building 1705 - Replace Air Handling Unit	-	200,000	-	200,000
P161579	Mather Community Campus - Building 1703 - Replace 50 Ton Air Cooled Chiller	-	210,000	-	210,000
P119773	MCC - Building 1707 - Repair Storm Damaged Roof	-	-	-	(226,920)
P188353	Mather Community Campus - Building 1708 - Replace Large Boiler	-	160,000	-	(10,000)
P240481	Mather Community Campus - Building 1701 - Replace Heating Boiler	-	388,545	-	(11,455)
P264534	Mather Community Campus - Kitchen Building 1705 - Install Addressable Fire Alarm System	-	450,000	-	450,000
P322708	Mather Community Campus - Update perimeter landscaping and repair/replace irrigation system	-	500,000	-	-
P328103	Mather Community Campus - Building 1706 - Replace Domestic Water Heater	-	119,806	-	(10,000)
P393922	Mather Community Campus - Building 1706 - New Roof and Install Fall protection	-	344,309	-	-
P405903	Mather Community Campus - Kitchen Building 1705 - Replace Domestic Water Heater	-	90,000	-	(10,000)
P446033	Mather Community Campus - Building 1703 - Replace Roof and Install Fall Protection	-	558,040	-	-
P486394	Mather Community Campus - Building 1705 Kitchen - New Roof and Install Fall protection	-	200,000	-	-
P496646	Mather Community Campus - Building 1706 - Replace One 15-Ton Air Handler	-	200,000	-	200,000
P552926	Mather Community Campus - Building 1707 - New Roof and Install Fall Protection	-	-	-	(334,813)
P556521	Mather Community Campus - Hangar Building 2800 - Install Addressable Fire Alarm System	-	100,000	-	-
P578033	Mather Community Campus - Building 1707 - Replace Domestic Water Heater	-	119,397	-	(10,000)
P591344	Mather Community Campus - Building 1703 - Replace One 11-Ton Air Handler	-	150,000	-	150,000
P616081	Mather Community Campus - Building 1703 - Replace Domestic Water Heater	-	90,000	-	51,631
P669581	Mather Community Campus - Building 1703 - Replace Heating Boiler	-	390,000	-	(10,000)
P748596	Mather Community Campus - Building 1708 - Replace Heating Boiler	-	310,000	-	150,000
P819380	Mather Community Campus - Kitchen Building 1705 - Replace Heating Boiler	-	190,000	-	151,265
P836164	Mather Community Campus - Building 1706 - Replace Heating Boiler	-	160,000	-	-
P866065	Mather Community Campus - Building 1705 - Replace Chiller	-	300,000	-	300,000
P875185	Mather Community Campus - Building 1708 - Replace Domestic Water Heater	-	109,000	-	(10,000)
P902221	Mather Community Campus - Building 1701 - Install Fall Protection	-	249,257	-	-
P971656	Mather Community Campus - Building 1703 - Install Addressable Fire Alarm System	-	395,710	-	-
P977741	Mather Community Campus - Building 1701 - Replace Domestic Water Heater	-	-	-	(400,000)
P983559	Mather Community Campus - Building 1708 - New Roof and Install Fall Protection	-	-	-	(1,324,183)
P990121	Mather Community Campus - Building 1701 - Replace Chiller	-	175,000	-	175,000
Mather Community Campus - CCF Total		\$9,839,640	\$6,159,064	\$ (1,977,521)	\$ (319,475)
Mather Community Campus Total		\$9,839,640	\$6,159,064	\$ (1,977,521)	\$ (319,475)
Grand Total		\$28,680,865	\$90,289,374	\$ (18,203,026)	\$ (28,859,753)
Total Financing Uses			\$118,970,239		\$ (47,062,779)

Administration and Planning

Program Overview

Administration and Planning assists the Department of General Services in prioritizing and maximizing the use of Capital Construction Funds for County buildings and staff.

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	\$5,789,317	\$7,923,609	\$7,761,364	\$(162,245)	(2.0)%
Improvements	\$7,452,745	\$722,214	\$—	\$(722,214)	(100.0)%
Gross Expenditures/Appropriations	\$13,242,062	\$8,645,823	\$7,761,364	\$(884,459)	(10.2)%
Intrafund Reimbursements within Department	\$(5,305,421)	\$(8,236,840)	\$(7,629,928)	\$606,912	(7.4)%
Total Intrafund Reimbursements	\$(5,305,421)	\$(8,236,840)	\$(7,629,928)	\$606,912	(7.4)%
Total Expenditures/Appropriations	\$7,936,641	\$408,983	\$131,436	\$(277,547)	(67.9)%
Total Financing Uses	\$7,936,641	\$408,983	\$131,436	\$(277,547)	(67.9)%
Revenue from Use Of Money & Property	\$72,334	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$8,923,341	\$131,436	\$131,436	\$—	—%
Charges for Services	\$623,023	\$277,547	\$—	\$(277,547)	(100.0)%
Miscellaneous Revenues	\$110,456	\$—	\$—	\$—	—%
Revenue	\$9,729,154	\$408,983	\$131,436	\$(277,547)	(67.9)%
Other Interfund Reimbursements	\$48,000	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$48,000	\$—	\$—	\$—	—%
Total Revenue	\$9,777,154	\$408,983	\$131,436	\$(277,547)	(67.9)%
Total Financing Sources	\$9,777,154	\$408,983	\$131,436	\$(277,547)	(67.9)%
Net Cost	\$(1,840,513)	\$—	\$—	\$—	—%

Summary of Changes

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

- Decreases in non-County-owned planned capital expenditures in the Capital Improvement Plan (CIP).
- Increases in allocations, offset by decreases in staff costs for administrative oversight of the CIP, and miscellaneous planning costs.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Decreases in department funded revenue for CIP projects at facilities that are not County-owned.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CCF - Reimburse DGS for Sr. Planner - Admin and Planning, Projects					
	195,908	(195,908)	—	—	—
<p>Redirect uncommitted project appropriations from the Projects program to the Administration and Planning program for the latter program to reimburse the General Services budget (BU7000000) for the cost of a new Senior Planner position that will coordinate and manage Department of General Services (DGS) work on the County's Climate Action Plan. This request also adds appropriations for Projects program to reimburse Administration and Planning program for the costs. This request makes zero changes to net expenditures in the Projects program and zero changes to net expenditures in the Administration and Planning program. This request is contingent upon approval of a linked growth request in the General Services budget (BU 7000000).</p>					

Debt Service

Program Overview

Debt Service provides bond and loan payments on buildings within the 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					
Interfund Charges	\$1,028,627	\$1,130,964	\$1,131,081	\$117	0.0%
Gross Expenditures/Appropriations	\$1,028,627	\$1,130,964	\$1,131,081	\$117	0.0%
Intrafund Reimbursements within Department	\$(278,629)	\$(280,964)	\$(281,081)	\$(117)	0.0%
Total Intrafund Reimbursements	\$(278,629)	\$(280,964)	\$(281,081)	\$(117)	0.0%
Total Expenditures/Appropriations	\$749,998	\$850,000	\$850,000	\$—	—%
Total Financing Uses	\$749,998	\$850,000	\$850,000	\$—	—%
Fines, Forfeitures & Penalties	\$1,005,554	\$850,000	\$850,000	\$—	—%
Revenue	\$1,005,554	\$850,000	\$850,000	\$—	—%
Total Revenue	\$1,005,554	\$850,000	\$850,000	\$—	—%
Total Financing Sources	\$1,005,554	\$850,000	\$850,000	\$—	—%
Net Cost	\$(255,556)	\$—	\$—	\$—	—%

Summary of Changes

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

- An increase in the debt service allocation with an offsetting increase in intrafund reimbursement.

There is no change in total revenue.

Projects

Program Overview

Projects assists in maintaining county buildings to address health, safety, and code-related issues; to preserve assets; and to prevent system failures to all county-owned facilities, including to Criminal Justice facilities.

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	\$7,677,220	\$41,518,709	\$31,806,678	\$(9,712,031)	(23.4)%
Other Charges	\$9,560,000	\$13,920,677	\$—	\$(13,920,677)	(100.0)%
Improvements	\$7,513,531	\$100,816,845	\$78,271,116	\$(22,545,729)	(22.4)%
Intrafund Charges	\$5,584,050	\$8,517,804	\$7,911,009	\$(606,795)	(7.1)%
Gross Expenditures/Appropriations	\$30,334,801	\$164,774,035	\$117,988,803	\$(46,785,232)	(28.4)%
Total Expenditures/Appropriations	\$30,334,801	\$164,774,035	\$117,988,803	\$(46,785,232)	(28.4)%
Total Financing Uses	\$30,334,801	\$164,774,035	\$117,988,803	\$(46,785,232)	(28.4)%
Fines, Forfeitures & Penalties	\$989,599	\$800,000	\$1,000,000	\$200,000	25.0%
Revenue from Use Of Money & Property	\$3,551,013	\$194,367	\$194,367	\$—	—%
Intergovernmental Revenues	\$9,743,214	\$46,746,324	\$10,005,777	\$(36,740,547)	(78.6)%
Charges for Services	\$25,376,396	\$34,912,057	\$47,780,517	\$12,868,460	36.9%
Miscellaneous Revenues	\$73,869	\$—	\$—	\$—	—%
Revenue	\$39,734,091	\$82,652,748	\$58,980,661	\$(23,672,087)	(28.6)%
Total Revenue	\$39,734,091	\$82,652,748	\$58,980,661	\$(23,672,087)	(28.6)%
Fund Balance	\$70,625,928	\$82,121,287	\$59,008,142	\$(23,113,145)	(28.1)%
Total Use of Fund Balance	\$70,625,928	\$82,121,287	\$59,008,142	\$(23,113,145)	(28.1)%
Total Financing Sources	\$110,360,019	\$164,774,035	\$117,988,803	\$(46,785,232)	(28.4)%
Net Cost	\$(80,025,218)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in total expenditures for projects in the CIP.
- Decreases in American Rescue Plan Act (ARPA) pass through costs for subrecipient capital projects.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Decreases in ARPA funding of CIP projects.

- Increases in facility use allocation revenue.
- Decreases in ARPA pass through revenue for subrecipient capital projects.
- Increases in department funded revenue for CIP projects.
- An increase in court fine revenues from the Criminal Justice Construction fund to CCF.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CCF - Reimburse DGS for Sr. Planner - Admin and Planning, Projects	—	—	—	—	—
Redirect uncommitted project appropriations from the Projects program to the Administration and Planning program for the latter program to reimburse the General Services budget (BU7000000) for the cost of a new Senior Planner position that will coordinate and manage Department of General Services (DGS) work on the County's Climate Action Plan. This request also adds appropriations for Projects program to reimburse Administration and Planning program for the costs. This request makes zero changes to net expenditures in the Projects program and zero changes to net expenditures in the Administration and Planning program. This request is contingent upon approval of a linked growth request in the General Services budget (BU 7000000).					

Fixed Assets-Heavy Equipment

Budget Unit Functions & Responsibilities

Fixed Assets – Heavy Equipment is responsible for the purchase of heavy equipment and rental replacements for County Departments.

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					
Capital Outlay - Heavy Equipment	\$7,135,892	\$11,673,281	\$8,755,009	\$(2,918,272)	(25.0)%
Gross Expenditures/Appropriations	\$7,135,892	\$11,673,281	\$8,755,009	\$(2,918,272)	(25.0)%
Total Intrafund Reimbursements	\$(173,235)	\$—	\$(181,884)	\$(181,884)	—%
Total Expenditures/Appropriations	\$6,962,657	\$11,673,281	\$8,573,125	\$(3,100,156)	(26.6)%
Revenue	\$4,694,506	\$5,189,211	\$4,214,235	\$(974,976)	(18.8)%
Total Revenue	\$4,694,506	\$5,189,211	\$4,214,235	\$(974,976)	(18.8)%
Net Cost	\$2,268,150	\$6,484,070	\$4,358,890	\$(2,125,180)	(32.8)%

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					
Other Charges	\$—	\$42,000	\$42,000	\$—	—%
Equipment	\$7,135,892	\$11,631,281	\$8,713,009	\$(2,918,272)	(25.1)%
Gross Expenditures/Appropriations	\$7,135,892	\$11,673,281	\$8,755,009	\$(2,918,272)	(25.0)%
Other Intrafund Reimbursements	\$(173,235)	\$—	\$(181,884)	\$(181,884)	—%
Total Intrafund Reimbursements	\$(173,235)	\$—	\$(181,884)	\$(181,884)	—%
Total Expenditures/Appropriations	\$6,962,657	\$11,673,281	\$8,573,125	\$(3,100,156)	(26.6)%
Charges for Services	\$3,703,572	\$3,916,629	\$3,914,235	\$(2,394)	(0.1)%
Miscellaneous Revenues	\$540,815	\$972,582	\$—	\$(972,582)	(100.0)%
Other Financing Sources	\$450,119	\$300,000	\$300,000	\$—	—%
Revenue	\$4,694,506	\$5,189,211	\$4,214,235	\$(974,976)	(18.8)%
Total Revenue	\$4,694,506	\$5,189,211	\$4,214,235	\$(974,976)	(18.8)%
Net Cost	\$2,268,150	\$6,484,070	\$4,358,890	\$(2,125,180)	(32.8)%

Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to a decrease in budgeted heavy equipment purchases and an increase in cost recovery that is expected to post as intrafund reimbursements instead of as revenue.

The change in total revenue is due to a decrease in contributions for heavy equipment additions.

Net Cost reflects a decrease in retained earnings.

**SUMMARY OF CAPITAL OUTLAY
HEAVY EQUIPMENT (Budget Unit 2070000)**

Class	Description	Requested		Requested Amount
		New	Replace	
157	Bus, Camp Crew	0	2	450,000
159	Bus, 40+ passengers	0	1	425,000
160	1 1/2 Ton Utility	0	2	678,232
161	Stencil/Sign Wash Truck	0	1	225,000
162	3 Ton Flat Bed w/o Hoist	0	2	300,000
167	3 Ton w/ Dump Hoist-Flatbed	0	1	240,660
177	5-6 cu. Yd., Dump w/ Front Load	0	3	1,290,000
213	Trailer, Portable	0	1	41,500
221	Trailer, Utility 12ft Flatbed 4 whl	0	1	80,000
227	Attenuator Trailers	0	4	170,240
228	Attenuator Truck Mounted	0	2	129,470
233	Trailer For Vibratory Roller Under 20,000 lbs	0	4	71,543
234	Trailer, lowbed platform, 6 Ton	0	2	125,000
292	Step Van	0	5	1,225,000
314	Brush Chipper	0	1	92,641
366	Air Compressor, 150 to 185cfm	0	1	31,200
380	Shop Tow, small	0	1	78,000
384	Forklift to 10,000 lbs	0	3	189,022
388	Electric Lift	0	1	35,000
390	Aerial Lift, platform Truck Mounted	0	1	367,591
395	Aerial Device w/encl. Body	0	4	852,856
474	Slope Mower W/ Boom	0	1	269,419
482	Melter, Applicator	0	3	741,635
570	Roller, Under 2 Tons	0	2	140,000
571	Vibratory Roller - Under 20,000 lbs.	0	2	145,000
885	Stand Up Skid Steer Tool Carrier & Trailer	0	2	154,000
941	Low Bed Rental Trailer Only	0	1	165,000
	Total	0	54	8,713,009

General Services-Capital Outlay

Budget Unit Functions & Responsibilities

The **Capital Outlay** Light Equipment budget unit was established to finance purchases of light fleet rental replacements when light fleet rentals meet the conditions for replacement. Vehicle additions, while financed through this fund, require a contribution to this fund from the requesting department equal to the acquisition cost of the additional vehicle.

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					
Capital Outlay - Automotive Equipment	\$9,484,798	\$21,701,152	\$6,906,539	\$(14,794,613)	(68.2)%
Gross Expenditures/Appropriations	\$9,484,798	\$21,701,152	\$6,906,539	\$(14,794,613)	(68.2)%
Total Expenditures/Appropriations	\$9,484,798	\$21,701,152	\$6,906,539	\$(14,794,613)	(68.2)%
Revenue	\$4,626,786	\$4,456,660	\$1,291,000	\$(3,165,660)	(71.0)%
Total Revenue	\$4,626,786	\$4,456,660	\$1,291,000	\$(3,165,660)	(71.0)%
Net Cost	\$4,858,012	\$17,244,492	\$5,615,539	\$(11,628,953)	(67.4)%

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	\$—	\$188,928	\$—	\$(188,928)	(100.0)%
Equipment	\$9,484,798	\$21,512,224	\$6,906,539	\$(14,605,685)	(67.9)%
Gross Expenditures/Appropriations	\$9,484,798	\$21,701,152	\$6,906,539	\$(14,794,613)	(68.2)%
Total Expenditures/Appropriations	\$9,484,798	\$21,701,152	\$6,906,539	\$(14,794,613)	(68.2)%
Charges for Services	\$910,622	\$1,691,000	\$791,000	\$(900,000)	(53.2)%
Miscellaneous Revenues	\$1,638,765	\$2,265,660	\$—	\$(2,265,660)	(100.0)%
Other Financing Sources	\$2,077,399	\$500,000	\$500,000	\$—	—%
Revenue	\$4,626,786	\$4,456,660	\$1,291,000	\$(3,165,660)	(71.0)%
Total Revenue	\$4,626,786	\$4,456,660	\$1,291,000	\$(3,165,660)	(71.0)%
Net Cost	\$4,858,012	\$17,244,492	\$5,615,539	\$(11,628,953)	(67.4)%

Summary of Changes

The change in total appropriations is due to a decrease in expenditures for planned vehicle replacements and vehicle additions, and removal of a one-time contribution to the Fixed Assets – Heavy Equipment budget unit (BU 2070000).

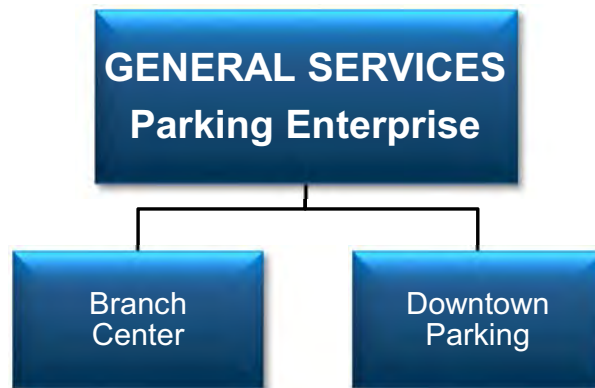
The change in total revenue is due to a decrease in contributions for vehicle additions and a decrease in replacement funds collected in the light fleet rental rates.

Net Cost reflects a decrease in retained earnings.

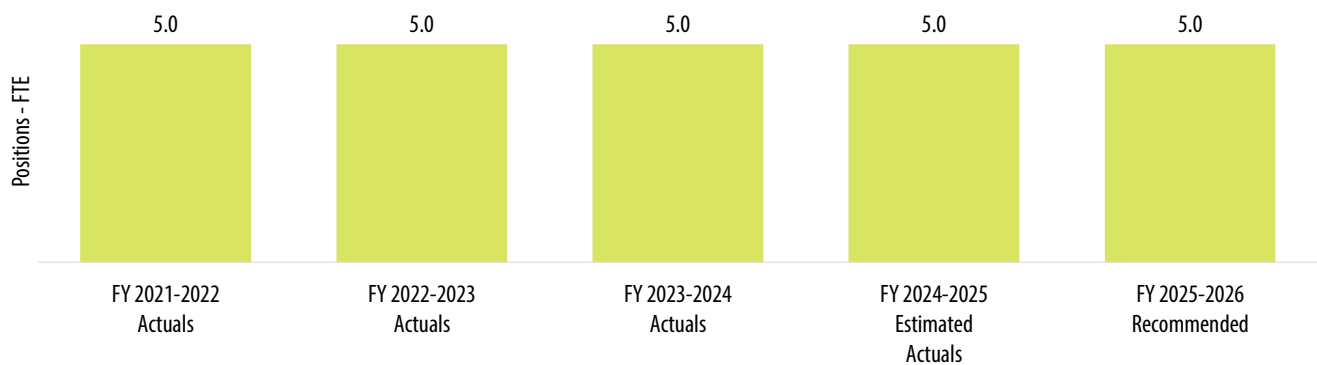
**SUMMARY OF CAPITAL OUTLAY
LIGHT EQUIPMENT (Budget Unit 7080000)**

Class	Description	Requested		Requested Amount
		New	Replace	
102	Subcompact 4 Cylinder	0	5	135,783
107	1/2 Ton Compact Pick-up	0	3	101,489
110	Compact	0	25	850,593
118	Station Wagon Compact	0	2	75,900
122	Sheriff's Patrol Car	0	23	1,473,012
124	Undercover	0	33	1,155,200
131	1/2 Ton Pick-up, Extended Cab	0	11	533,853
132	1/2 Ton Pick-up, Regular Cab	0	9	357,010
134	1 Ton Utility Truck	0	3	176,281
135	3/4 Ton Pick-up Truck	0	1	55,122
137	3/4 Ton Utility Truck	0	2	82,888
140	4x4 pickup	0	5	280,391
150	Mini-van	0	9	378,357
153	1 ton van	0	3	150,693
154	Sport Utility Vehicle	0	16	1,099,967
	Total	0	150	6,906,539

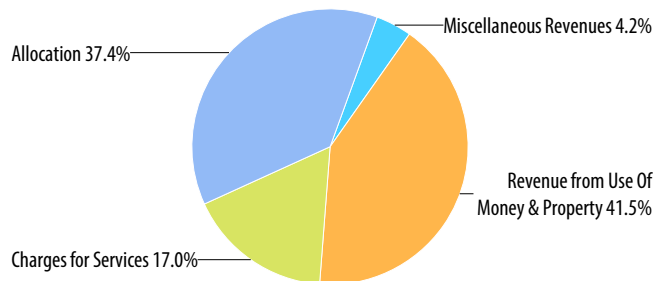
Parking Enterprise
Department Structure
Joshua Green, Director



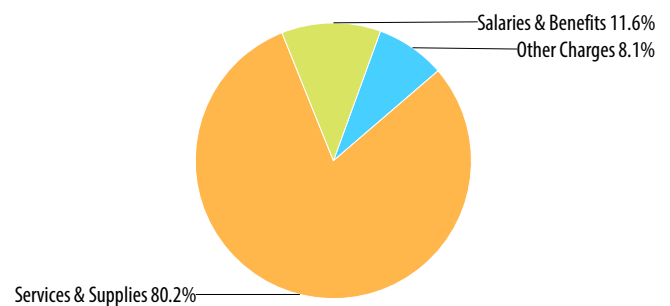
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Parking Enterprise of the Department of General Services provides parking services to the public, county employees, and a variety of governmental agencies located in the Downtown and Branch Center complexes through the operation of various lots and garages at these locations. Parking Enterprise also operates bicycle storage and shower/locker facilities in the Downtown Complex and one bicycle storage unit in the Branch Center complex; enforces parking regulations on county-owned property; and reviews and processes citations and administrative reviews for the Department of Airports, General Services, Regional Parks, and the California Highway Patrol through a contract with the City of Sacramento.

Goals

- Develop short and long range plans for provision of adequate parking spaces in the downtown and outlying areas.
- Seek to enhance the structural integrity of County parking garages and maintenance of County parking lots, keeping parking areas clean and safe for our patrons.
- Make greater use of automation for parking lot control and revenue collection.

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					
Parking Enterprise	\$2,571,827	\$4,140,446	\$4,672,445	\$531,999	12.8%
Gross Expenditures/Appropriations	\$2,571,827	\$4,140,446	\$4,672,445	\$531,999	12.8%
Total Expenditures/Appropriations	\$2,571,827	\$4,140,446	\$4,672,445	\$531,999	12.8%
Revenue	\$3,023,618	\$2,881,464	\$2,926,606	\$45,142	1.6%
Total Revenue	\$3,023,618	\$2,881,464	\$2,926,606	\$45,142	1.6%
Net Cost	\$(451,791)	\$1,258,982	\$1,745,839	\$486,857	38.7%
Positions	5.0	5.0	5.0	—	—%

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	\$422,841	\$515,739	\$543,208	\$27,469	5.3%
Services & Supplies	\$1,830,655	\$3,264,330	\$3,748,900	\$484,570	14.8%
Other Charges	\$318,331	\$360,377	\$380,337	\$19,960	5.5%
Gross Expenditures/Appropriations	\$2,571,827	\$4,140,446	\$4,672,445	\$531,999	12.8%
Total Expenditures/Appropriations	\$2,571,827	\$4,140,446	\$4,672,445	\$531,999	12.8%
Revenue from Use Of Money & Property	\$2,187,789	\$1,936,795	\$1,936,795	\$—	—%
Charges for Services	\$640,465	\$749,009	\$794,151	\$45,142	6.0%
Miscellaneous Revenues	\$195,365	\$195,660	\$195,660	\$—	—%
Revenue	\$3,023,618	\$2,881,464	\$2,926,606	\$45,142	1.6%
Total Revenue	\$3,023,618	\$2,881,464	\$2,926,606	\$45,142	1.6%
Net Cost	\$(451,791)	\$1,258,982	\$1,745,839	\$486,857	38.7%
Positions	5.0	5.0	5.0	—	—%

Summary of Changes

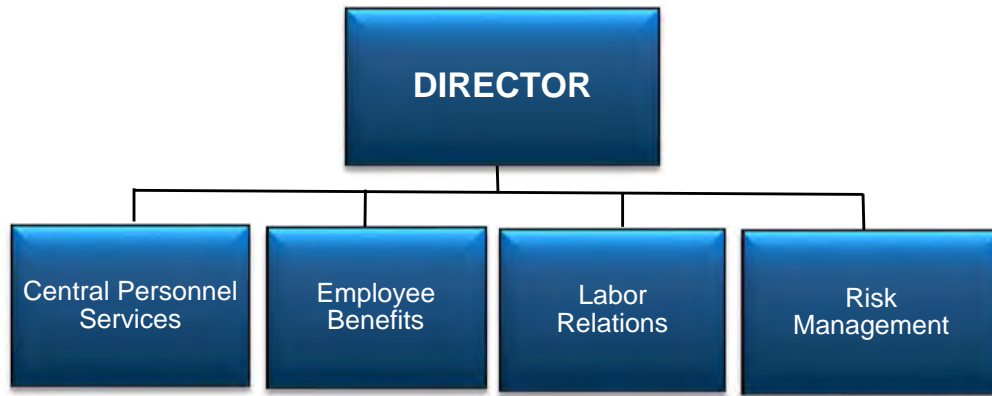
The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- A net increase in allocated costs primarily due to an increase in the Countywide Cost Allocation Plan.
- An addition of one-time appropriations for parking facility project costs.

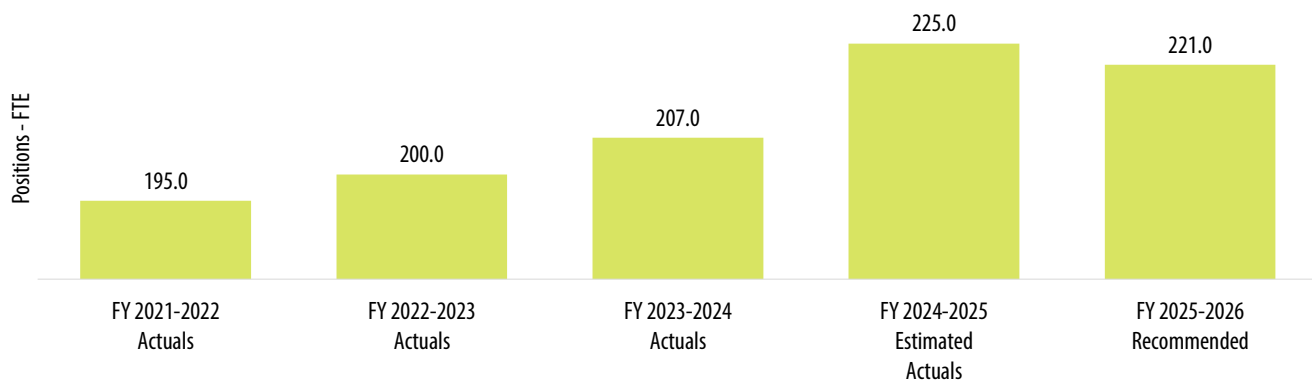
The change in total revenue is due to an increase in parking fees paid by credit card.

Net Cost reflects a decrease in retained earnings.

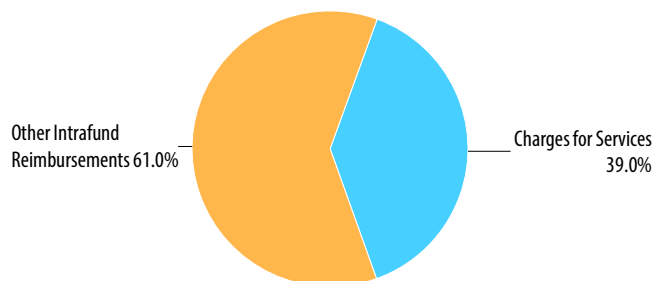
Personnel Services
Department Structure
Joseph Angelo, Director



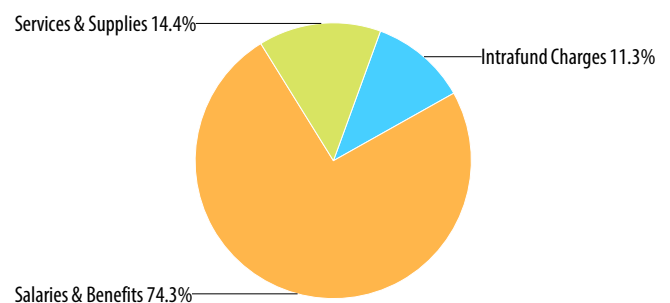
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Department of Personnel Services** is responsible for providing central personnel, employee benefits, risk management services, and negotiating labor agreements. The work activities of the Department include administering the County Classification Plan; designing job-related examinations for County classes, administering County Civil Service examinations, and certifying eligible candidates for employment; managing employee benefits contracts and administering employee benefits programs such as employee and retiree health and dental plans; providing or managing skills-based training programs, employee development services, and providing Countywide and department-specific training services; processing personnel and payroll transactions; providing department specific human resources services and support to the County's operating departments; providing training and technical assistance to County agencies and departments and coordinating compliance with laws that prohibit discrimination against persons with disabilities; providing Equal Employment recruiting and monitoring; conducting labor negotiations; advising and hearing grievance and disciplinary appeals; administering employee relations statutes, ordinances, and policies; and administering the County's Unemployment, Liability/Property, Workers' Compensation, and Dental Insurance Funds. Services are provided through the following programs:

- Administration
- Benefits
- County Safety Office
- Department Services
- Disability Compliance
- Employment Services
- Equal Employment Opportunity
- Labor Relations
- Liability/Property Insurance Personnel
- Training & Organizational Development
- Workers' Compensation Personnel

Goals

- Implement new targeted hiring event model for departments with hard-to-fill or critical positions.
- Work with Departments to provide Workers' Compensation education and enhance communication of claims status vis-a-vis teaching disability awareness courses as part of County's supervisory training series.
- Embed inclusion in policy, program, training, performance measures, and service delivery and identify Diversity, Equity, and Inclusion (DEI) metrics and tools to measure progress and effectiveness of Sacramento County initiatives.

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					
Administration	\$2,327,292	\$2,495,643	\$2,568,953	\$73,310	2.9%
Benefits	\$2,916,076	\$3,456,629	\$3,575,917	\$119,288	3.5%
County Safety Office	\$1,819,177	\$2,467,349	\$2,339,114	\$(128,235)	(5.2)%
Department Services	\$16,546,818	\$18,413,647	\$18,648,163	\$234,516	1.3%
Disability Compliance	\$649,326	\$657,047	\$678,806	\$21,759	3.3%
Employment Services	\$8,052,846	\$10,659,554	\$10,121,517	\$(538,037)	(5.0)%
Equal Employment Opportunity	\$382,346	\$439,919	\$436,030	\$(3,889)	(0.9)%
Labor Relations	\$—	\$2,039,698	\$1,795,996	\$(243,702)	(11.9)%
Liability/Property Insurance Personnel	\$981,607	\$1,306,893	\$1,358,100	\$51,207	3.9%
Training & Organization Development	\$1,421,488	\$2,375,356	\$3,021,014	\$645,658	27.2%
Workers' Compensation Personnel	\$4,944,663	\$5,021,056	\$5,485,455	\$464,399	9.2%
Gross Expenditures/Appropriations	\$40,041,637	\$49,332,791	\$50,029,065	\$696,274	1.4%
Total Intrafund Reimbursements	\$(22,773,769)	\$(27,810,329)	\$(30,527,306)	\$(2,716,977)	9.8%
Total Expenditures/Appropriations	\$17,267,868	\$21,522,462	\$19,501,759	\$(2,020,703)	(9.4)%
Revenue	\$17,267,868	\$21,500,462	\$19,501,759	\$(1,998,703)	(9.3)%
Total Revenue	\$17,267,868	\$21,500,462	\$19,501,759	\$(1,998,703)	(9.3)%
Net Cost	\$—	\$22,000	\$—	\$(22,000)	(100.0)%
Positions	207.0	225.0	221.0	(4.0)	(1.8)%

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					
Salaries & Benefits	\$30,568,824	\$36,695,025	\$37,182,075	\$487,050	1.3%
Services & Supplies	\$4,771,605	\$7,397,916	\$7,186,962	\$(210,954)	(2.9)%
Equipment	\$9,835	\$—	\$—	\$—	—%
Intrafund Charges	\$4,691,373	\$5,239,850	\$5,660,028	\$420,178	8.0%
Gross Expenditures/Appropriations	\$40,041,637	\$49,332,791	\$50,029,065	\$696,274	1.4%
Other Intrafund Reimbursements	\$(22,773,769)	\$(27,810,329)	\$(30,527,306)	\$(2,716,977)	9.8%
Total Intrafund Reimbursements	\$(22,773,769)	\$(27,810,329)	\$(30,527,306)	\$(2,716,977)	9.8%
Total Expenditures/Appropriations	\$17,267,868	\$21,522,462	\$19,501,759	\$(2,020,703)	(9.4)%
Intergovernmental Revenues	\$209,268	\$—	\$—	\$—	—%
Charges for Services	\$17,058,151	\$21,500,462	\$19,501,759	\$(1,998,703)	(9.3)%
Miscellaneous Revenues	\$450	\$—	\$—	\$—	—%
Revenue	\$17,267,868	\$21,500,462	\$19,501,759	\$(1,998,703)	(9.3)%
Total Revenue	\$17,267,868	\$21,500,462	\$19,501,759	\$(1,998,703)	(9.3)%
Net Cost	\$—	\$22,000	\$—	\$(22,000)	(100.0)%
Positions	207.0	225.0	221.0	(4.0)	(1.8)%

Summary of Changes

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

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

- 2.0 FTE recommended net Base decrease
- 4.0 FTE decrease in recommended reductions - 4.0 FTE Vacant
- 2.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration	150,048	—	150,048	—	1.0
Training & Organization Development	598,645	—	598,645	—	1.0
Workers' Compensation Personnel	15,243	—	15,243	—	—

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Department Services	(337,876)	—	(337,876)	—	(2.0)
Employment Services	(349,348)	—	(349,348)	—	(2.0)

Administration

Program Overview

Administration provides support services in all areas of personnel, payroll, and administration; prepares, monitors, and controls the budget; provides centralized department purchasing and facilities management; manages, develops, and maintains departmental systems applications; manages local area networks; acquires and supports computer hardware and software; provides systems support for Department staff; prepares the Department's annual financial statements; and performs departmental accounting and record keeping. This program also includes the Office of Diversity, Equity, and Inclusion (DEI) initiatives and DEI Cabinet activities, which create awareness through education; engage the workforce and community on topics of equity and inclusion and apply an equity lens on the day-to-day operations of the County and public service delivery; enable County employees and the community to take action to advance equity; and centers racial equity to empower allyship and advocacy in policy, program, and service delivery to transform systems.

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	\$947,211	\$1,232,358	\$1,436,724	\$204,366	16.6%
Services & Supplies	\$682,882	\$558,189	\$389,570	\$(168,619)	(30.2)%
Intrafund Charges	\$697,198	\$705,096	\$742,659	\$37,563	5.3%
Gross Expenditures/Appropriations	\$2,327,292	\$2,495,643	\$2,568,953	\$73,310	2.9%
Other Intrafund Reimbursements	\$(1,840,500)	\$(1,997,175)	\$(2,068,606)	\$(71,431)	3.6%
Total Intrafund Reimbursements	\$(1,840,500)	\$(1,997,175)	\$(2,068,606)	\$(71,431)	3.6%
Total Expenditures/Appropriations	\$486,792	\$498,468	\$500,347	\$1,879	0.4%
Charges for Services	\$486,792	\$498,536	\$500,347	\$1,811	0.4%
Revenue	\$486,792	\$498,536	\$500,347	\$1,811	0.4%
Total Revenue	\$486,792	\$498,536	\$500,347	\$1,811	0.4%
Net Cost	\$—	\$(68)	\$—	\$68	(100.0)%
Positions	5.0	6.0	7.0	1.0	16.7%

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 supplies and services primarily in Facilitation Services and Data Processing Supplies.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increases in cost recovery from DPS programs.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS - Add 1.0 FTE Personnel Analyst - Diversity, Equity and Inclusion (ACP)					
	150,048	—	150,048	—	1.0
Add 1.0 FTE Personnel Analyst position for the Office of Diversity, Equity and Inclusion (DEI). The position will allow the Chief DEI Officer to focus on DEI grant opportunities for additional funding/investment to advance equity, focus on strategy and development of staff and internal/external relationship building, and championing the initiatives and directives of the DEI Cabinet. This position will support the work of building inclusive leadership capabilities, cultivating a culture of belonging, and developing strategic talent priorities to attract, retain, and develop talent that will result in a workforce reflective of our community. This position aligns to the community pillar of the County DEI Action Plan.					

Benefits

Program Overview

Benefits manages contracts and administers employee benefits programs including employee and retiree health and dental plans, the Consolidated Omnibus Budget Reconciliation Act, the Dependent Care Assistance Program, the Employee Assistance Program, the Internal Revenue Service Section 125 Cafeteria Plan, Employee Life Insurance, the Family Medical Leave Act, the Omnibus Budget Reconciliation Act, the Taxable Equity Financial Responsibility Act, Deferred Compensation (Internal Revenue Code section 457), and 401(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					
Salaries & Benefits	\$1,606,334	\$1,716,673	\$1,823,498	\$106,825	6.2%
Services & Supplies	\$855,277	\$1,070,215	\$1,067,354	\$(2,861)	(0.3)%
Intrafund Charges	\$454,465	\$669,741	\$685,065	\$15,324	2.3%
Gross Expenditures/Appropriations	\$2,916,076	\$3,456,629	\$3,575,917	\$119,288	3.5%
Other Intrafund Reimbursements	\$(1,627,077)	\$(1,932,018)	\$(2,088,157)	\$(156,139)	8.1%
Total Intrafund Reimbursements	\$(1,627,077)	\$(1,932,018)	\$(2,088,157)	\$(156,139)	8.1%
Total Expenditures/Appropriations	\$1,288,999	\$1,524,611	\$1,487,760	\$(36,851)	(2.4)%
Intergovernmental Revenues	\$207,919	\$—	\$—	\$—	—%
Charges for Services	\$1,081,079	\$1,502,543	\$1,487,760	\$(14,783)	(1.0)%
Revenue	\$1,288,999	\$1,502,543	\$1,487,760	\$(14,783)	(1.0)%
Total Revenue	\$1,288,999	\$1,502,543	\$1,487,760	\$(14,783)	(1.0)%
Net Cost	\$—	\$22,068	\$—	\$(22,068)	(100.0)%
Positions	12.0	12.0	13.0	1.0	8.3%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Increased costs due to a Base reallocation of a position.

The change in total revenue is due to:

- Decreases in cost recovery from customer departments.

County Safety Office

Program Overview

The **County Safety Office** administers the Countywide Safety/Accident Prevention and Industrial Hygiene 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					
Salaries & Benefits	\$1,347,428	\$1,998,924	\$1,858,554	\$(140,370)	(7.0)%
Services & Supplies	\$241,569	\$260,833	\$245,188	\$(15,645)	(6.0)%
Intrafund Charges	\$230,180	\$207,592	\$235,372	\$27,780	13.4%
Gross Expenditures/Appropriations	\$1,819,177	\$2,467,349	\$2,339,114	\$(128,235)	(5.2)%
Other Intrafund Reimbursements	\$(1,299,932)	\$(1,748,948)	\$(1,760,878)	\$(11,930)	0.7%
Total Intrafund Reimbursements	\$(1,299,932)	\$(1,748,948)	\$(1,760,878)	\$(11,930)	0.7%
Total Expenditures/Appropriations	\$519,245	\$718,401	\$578,236	\$(140,165)	(19.5)%
Charges for Services	\$519,245	\$718,401	\$578,236	\$(140,165)	(19.5)%
Revenue	\$519,245	\$718,401	\$578,236	\$(140,165)	(19.5)%
Total Revenue	\$519,245	\$718,401	\$578,236	\$(140,165)	(19.5)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	9.0	10.0	10.0	—	—%

Summary of Changes

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

- Decreases in salary and benefits costs due to staff labor distribution for supporting programs, partially offset by negotiated increases in salary and benefits costs.
- Decreases in allocated cost for facilities.

The change in total revenue is due to:

- Decreases in cost recovery from customer departments.

Department Services

Program Overview

Department Services consists of three service teams. Two of these teams are comprised of human resources professionals responsible for providing all human resources support and services to each of the County's operating departments. Services provided include employee relations consultation, discipline, investigations, leaves of absence, payroll processing, and maintenance of the human resources information system. The remaining team provides services related to Unemployment and State Disability Insurances.

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	\$13,340,678	\$14,422,313	\$14,734,722	\$312,409	2.2%
Services & Supplies	\$1,369,976	\$1,994,259	\$1,823,690	\$(170,569)	(8.6)%
Equipment	\$9,835	\$—	\$—	\$—	—%
Intrafund Charges	\$1,826,329	\$1,997,075	\$2,089,751	\$92,676	4.6%
Gross Expenditures/Appropriations	\$16,546,818	\$18,413,647	\$18,648,163	\$234,516	1.3%
Other Intrafund Reimbursements	\$(11,048,808)	\$(11,095,417)	\$(12,886,981)	\$(1,791,564)	16.1%
Total Intrafund Reimbursements	\$(11,048,808)	\$(11,095,417)	\$(12,886,981)	\$(1,791,564)	16.1%
Total Expenditures/Appropriations	\$5,498,010	\$7,318,230	\$5,761,182	\$(1,557,048)	(21.3)%
Intergovernmental Revenues	\$1,348	\$—	\$—	\$—	—%
Charges for Services	\$5,496,346	\$7,318,230	\$5,761,182	\$(1,557,048)	(21.3)%
Miscellaneous Revenues	\$315	\$—	\$—	\$—	—%
Revenue	\$5,498,010	\$7,318,230	\$5,761,182	\$(1,557,048)	(21.3)%
Total Revenue	\$5,498,010	\$7,318,230	\$5,761,182	\$(1,557,048)	(21.3)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	87.0	88.0	86.0	(2.0)	(2.3)%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Decreases in contracted services for training and operating supplies.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Decreases in cost recovery from customer departments.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS - Delete 1.0 FTE Personnel Analyst - Medical/ Leaves Team (ACP)					
	(174,231)	—	(174,231)	—	(1.0)
Delete filled 1.0 FTE Personnel Analyst position. This reduction will result in shifting the responsibility of the accommodations process to other Departments and can result in an increase in complaints filed and litigation. Other Departments do not have an understanding and knowledge of implementing the rules, laws, and regulations that pertain to the accommodations and interactive process. This position is currently filled and working on caseloads; however, the incumbent can be shifted to another team with a vacancy in the same classification.					
DPS - Delete 1.0 FTE Sr. Personnel Analyst - Employee Relations					
	(163,645)	—	(163,645)	—	(1.0)
Delete a vacant 1.0 FTE Sr. Personnel Analyst position in the Employee Relations (ER) Team. This position previously supported the Retirement Board, but a dedicated FTE is no longer needed in Fiscal Year 2025-26. This position will be transitioned to the Training & Organizational Development Team to support the Department of Waste Management & Recycling (DWMR) and the Department of Transportation (DOT). This request is linked to a Growth Request for the embedded position in DWMR and DOT.					

Disability Compliance

Program Overview

Disability Compliance coordinates compliance with laws that prohibit discrimination against persons with disabilities; provides related training and technical assistance to County agencies and departments; and provides staff and administrative support to the County's Disability Advisory Committee and subcommittees.

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	\$472,313	\$488,432	\$515,231	\$26,799	5.5%
Services & Supplies	\$109,056	\$97,003	\$92,603	\$(4,400)	(4.5)%
Intrafund Charges	\$67,957	\$71,612	\$70,972	\$(640)	(0.9)%
Gross Expenditures/Appropriations	\$649,326	\$657,047	\$678,806	\$21,759	3.3%
Total Expenditures/Appropriations	\$649,326	\$657,047	\$678,806	\$21,759	3.3%
Charges for Services	\$649,326	\$657,047	\$678,806	\$21,759	3.3%
Revenue	\$649,326	\$657,047	\$678,806	\$21,759	3.3%
Total Revenue	\$649,326	\$657,047	\$678,806	\$21,759	3.3%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.

The change in total revenue is due to:

- Increases in cost recovery from the Liability Insurance Fund.

Employment Services

Program Overview

Employment Services administers the County's Classification Plan; develops County job classification specifications, collects salary information, and recommends salaries for County classes; and designs job-related examinations for County classes, administers County Civil Service examinations, and certifies eligible candidates for employment.

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	\$6,230,620	\$8,330,527	\$7,662,324	\$(668,203)	(8.0)%
Services & Supplies	\$859,174	\$1,323,277	\$1,285,424	\$(37,853)	(2.9)%
Intrafund Charges	\$963,052	\$1,005,750	\$1,173,769	\$168,019	16.7%
Gross Expenditures/Appropriations	\$8,052,846	\$10,659,554	\$10,121,517	\$(538,037)	(5.0)%
Other Intrafund Reimbursements	\$(5,893,426)	\$(7,769,740)	\$(8,032,542)	\$(262,802)	3.4%
Total Intrafund Reimbursements	\$(5,893,426)	\$(7,769,740)	\$(8,032,542)	\$(262,802)	3.4%
Total Expenditures/Appropriations	\$2,159,419	\$2,889,814	\$2,088,975	\$(800,839)	(27.7)%
Charges for Services	\$2,159,284	\$2,889,814	\$2,088,975	\$(800,839)	(27.7)%
Miscellaneous Revenues	\$135	\$—	\$—	\$—	—%
Revenue	\$2,159,419	\$2,889,814	\$2,088,975	\$(800,839)	(27.7)%
Total Revenue	\$2,159,419	\$2,889,814	\$2,088,975	\$(800,839)	(27.7)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	43.0	51.0	46.0	(5.0)	(9.8)%

Summary of Changes

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

- Decreases in negotiated salary and benefits costs primarily due to the separation of SacSewer resulting in the reduction of two positions previously supporting SacSewer and related costs and a Base reallocation of a position.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Decreases in cost recovery from customer departments.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS - Delete 2.0 FTE Personnel Analyst - Employment Services (ACP)					
	(300,096)	—	(300,096)	—	(2.0)
Delete vacant 2.0 FTE Personnel Analyst positions. Reduction in these positions will continue the wait time in exam timelines. These positions were approved in FY2024-25 to assist in decreasing the exam timelines. Increased exam timelines will result in a longer hiring process for County Departments. As the job market changes, DPS continues to receive an increasing number of applications that will further impact resources and its ability to achieve and maintain the improved exam timelines.					
DPS - Reduce Operating Expenses for Employment Services (ACP)					
	(49,252)	—	(49,252)	—	—
Reduce Employment Services program operating budget to cover expenses related to recruitment events and the implementation of the Ticketing System for the hiring process designed to allow for automation, approval workflow, establish required data fields, and provide for more informed workflow monitoring and management (increased data, status, etc.). DPS is currently working with DTech and expects to launch the pilot in January.					

Equal Employment Opportunity

Program Overview

Equal Employment Opportunity provides Equal Employment recruiting and monitoring; assists County agencies and departments in developing methods for reviewing County workforce statistical information to evaluate the effectiveness of the County's Equal Employment Opportunity program; provides staff assistance to the County's Equal Employment Opportunity Committee; advises County agencies and departments on Equal Employment policies; and represents the County and assists County agencies and departments in responding to state and federal Equal Employment Opportunity compliance agencies.

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	\$303,697	\$347,250	\$342,199	\$(5,051)	(1.5)%
Services & Supplies	\$16,694	\$49,701	\$45,560	\$(4,141)	(8.3)%
Intrafund Charges	\$61,955	\$42,968	\$48,271	\$5,303	12.3%
Gross Expenditures/Appropriations	\$382,346	\$439,919	\$436,030	\$(3,889)	(0.9)%
Total Expenditures/Appropriations	\$382,346	\$439,919	\$436,030	\$(3,889)	(0.9)%
Charges for Services	\$382,346	\$439,919	\$436,030	\$(3,889)	(0.9)%
Revenue	\$382,346	\$439,919	\$436,030	\$(3,889)	(0.9)%
Total Revenue	\$382,346	\$439,919	\$436,030	\$(3,889)	(0.9)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

The change in total appropriations is due to:

- Decreases in negotiated salary and benefits costs.

The change in total revenue is due to:

- Decreases in cost recovery from the Liability Insurance Fund.

Labor Relations

Program Overview

The **Labor Relations Office** is responsible for preparing for and conducting labor negotiations; advising and hearing grievance and disciplinary appeals; and administering employee relations statutes, ordinances, and policies. The Office of Labor Relations supports the County and its Departments by negotiating labor agreements within authorized parameters; protecting the County's ability to effectively manage its workforce; administering labor agreements, seeking to resolve interest and rights disputes through mediation, arbitration, and administrative hearings; designing and presenting training services in support of new employee orientation, discipline processes, contract interpretation, grievance processing, labor-management problem solving; representing county interests in meet and confer processes; and promoting greater efficiency through the development of more harmonious relationships with employee organizations.

Effective Fiscal Year 2024-25, the Labor Relations budget (BU 5970000) is included under the Department of Personnel Services budget.

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	\$—	\$1,170,773	\$1,194,496	\$23,723	2.0%
Services & Supplies	\$—	\$728,258	\$455,054	\$(273,204)	(37.5)%
Intrafund Charges	\$—	\$140,667	\$146,446	\$5,779	4.1%
Gross Expenditures/Appropriations	\$—	\$2,039,698	\$1,795,996	\$(243,702)	(11.9)%
Other Intrafund Reimbursements	\$—	\$(1,527,311)	\$(1,424,235)	\$103,076	(6.7)%
Total Intrafund Reimbursements	\$—	\$(1,527,311)	\$(1,424,235)	\$103,076	(6.7)%
Total Expenditures/Appropriations	\$—	\$512,387	\$371,761	\$(140,626)	(27.4)%
Charges for Services	\$—	\$512,387	\$371,761	\$(140,626)	(27.4)%
Revenue	\$—	\$512,387	\$371,761	\$(140,626)	(27.4)%
Total Revenue	\$—	\$512,387	\$371,761	\$(140,626)	(27.4)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	—	5.0	5.0	—	—%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Decreases in contracted legal services.

The change in total revenue is due to:

- Decreases in cost recovery from customer departments.

Liability/Property Insurance Personnel

Program Overview

Liability/Property Insurance Personnel provides staffing for the Liability/Property Insurance Program.

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	\$854,877	\$1,117,924	\$1,177,088	\$59,164	5.3%
Services & Supplies	\$78,730	\$140,520	\$124,132	\$(16,388)	(11.7)%
Intrafund Charges	\$48,000	\$48,449	\$56,880	\$8,431	17.4%
Gross Expenditures/Appropriations	\$981,607	\$1,306,893	\$1,358,100	\$51,207	3.9%
Total Expenditures/Appropriations	\$981,607	\$1,306,893	\$1,358,100	\$51,207	3.9%
Charges for Services	\$981,607	\$1,306,893	\$1,358,100	\$51,207	3.9%
Revenue	\$981,607	\$1,306,893	\$1,358,100	\$51,207	3.9%
Total Revenue	\$981,607	\$1,306,893	\$1,358,100	\$51,207	3.9%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	8.0	8.0	8.0	—	—%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs for facilities.

The change in total revenue is due to:

- Increases in cost recovery from the Liability Insurance Fund.

Training & Organization Development

Program Overview

Training & Organization Development manages virtual college education information sessions, skills-based training programs, and employee development services; provides support for the Customer Services and Quality Improvement in the County; and provides Countywide and department-specific training services.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,010,702	\$1,541,358	\$1,692,393	\$151,035	9.8%
Services & Supplies	\$254,010	\$670,272	\$1,145,300	\$475,028	70.9%
Intrafund Charges	\$156,776	\$163,726	\$183,321	\$19,595	12.0%
Gross Expenditures/Appropriations	\$1,421,488	\$2,375,356	\$3,021,014	\$645,658	27.2%
Other Intrafund Reimbursements	\$(1,064,026)	\$(1,739,720)	\$(2,265,907)	\$(526,187)	30.2%
Total Intrafund Reimbursements	\$(1,064,026)	\$(1,739,720)	\$(2,265,907)	\$(526,187)	30.2%
Total Expenditures/Appropriations	\$357,462	\$635,636	\$755,107	\$119,471	18.8%
Charges for Services	\$357,462	\$635,636	\$755,107	\$119,471	18.8%
Revenue	\$357,462	\$635,636	\$755,107	\$119,471	18.8%
Total Revenue	\$357,462	\$635,636	\$755,107	\$119,471	18.8%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	7.0	9.0	10.0	1.0	11.1%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS - Add 1.0 Sr. Personnel Analyst - Training & Organizational Development (non-ACP)					
	163,645	—	163,645	—	1.0
Add 1.0 FTE Senior Personnel Analyst position in Training & Organizational Development. This position was previously supporting the Retirement Board and will now be embedded within the Department of Waste Management & Recycling and the Department of Transportation to drive the Departments' cultural alignment initiatives. This request is linked to a Reduction Request for the position supporting the Retirement Board.					
DPS - Countywide Customer Service Training - Training & Organizational Development (ACP)					
	130,000	—	130,000	—	—
Ongoing funding for Countywide Customer Service Training Program. The program will have two levels. The first level will be general basic customer service which applies to a broader audience. The second level will have more intermediate/advanced customer service concepts and will be applicable to a smaller audience. Trainings are anticipated to be voluntary (and not mandated for all County staff). Assumed Participation for Level 1 is approximately 2,000 employees per year, and 700 employees per year for Level 2 with each training expected to be two hours virtual instructor led.					
DPS - Mandatory Supervisory Training Program - Training and Organizational Development (ACP)					
	305,000	—	305,000	—	—
Ongoing funding for Mandatory Supervisory Training Program required for all Supervisors and Managers. The assumption is to train all new supervisors and managers (who supervise) first and then train existing supervisors and managers over the next six years (priority to be determined). This includes an estimated 260 new supervisors/managers annually, and approximately 360 current supervisors/managers trained annually. Based on current estimate, there are approximately 2,200 current supervisors and managers who supervise.					

Workers' Compensation Personnel

Program Overview

Workers' Compensation Personnel provides staffing for the Workers' Compensation Insurance program.

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	\$4,454,966	\$4,328,493	\$4,744,846	\$416,353	9.6%
Services & Supplies	\$304,237	\$505,389	\$513,087	\$7,698	1.5%
Intrafund Charges	\$185,460	\$187,174	\$227,522	\$40,348	21.6%
Gross Expenditures/Appropriations	\$4,944,663	\$5,021,056	\$5,485,455	\$464,399	9.2%
Total Expenditures/Appropriations	\$4,944,663	\$5,021,056	\$5,485,455	\$464,399	9.2%
Charges for Services	\$4,944,663	\$5,021,056	\$5,485,455	\$464,399	9.2%
Revenue	\$4,944,663	\$5,021,056	\$5,485,455	\$464,399	9.2%
Total Revenue	\$4,944,663	\$5,021,056	\$5,485,455	\$464,399	9.2%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	32.0	32.0	32.0	—	—%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs for personnel services, facilities and information technology support services.

The change in total revenue is due to:

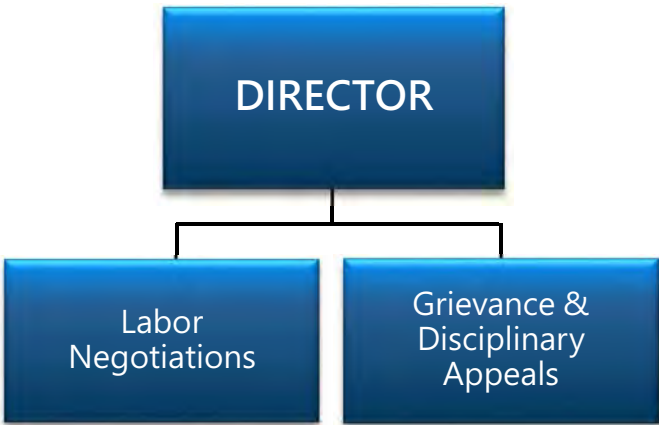
- Increases in cost recovery from the Workers' Compensation Insurance Fund.

Recommended Growth Detail for the Program

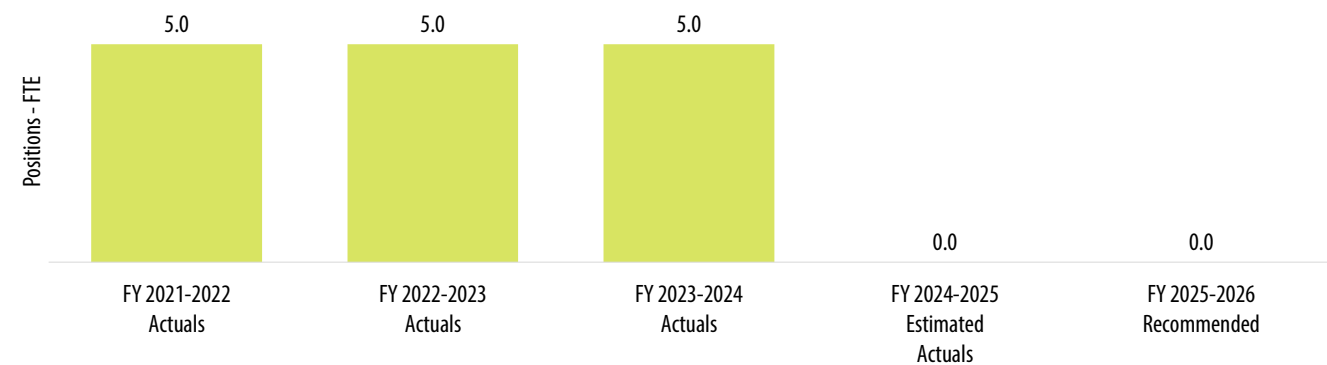
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS - Reallocate 1.0 FTE Office Assistant Conf to 1.0 FTE Sr. Office Specialist - Conf - Worker's Compensation (ACP)					
	15,243	—	15,243	—	—

Reallocation of 1.0 FTE Office Assistant 2 (Confidential) position to 1.0 FTE Senior Office Specialist (Confidential) position to address the operational needs of the Worker's Compensation (WC) Program. WC processes are proprietary, detailed, and complex in nature requiring the detail-oriented, technical skills associated with the Senior Office Specialist (Confidential) classification. This classification will support the WC team in four specific complex processes: integration, new claim management, 4850 records and reporting, and Pre-Employment.

Office of Labor Relations
Department Structure
Joseph Angelo, Director



Staffing Trend



Budget Unit Functions & Responsibilities

The **Office of Labor Relations** is responsible for preparing for and conducting labor negotiations; advising and hearing grievance and disciplinary appeals; and administering employee relations statutes, ordinances, and policies. The Office of Labor Relations supports the County and its Departments by negotiating labor agreements within authorized parameters; protecting the County's ability to effectively manage its workforce; administering labor agreements, seeking to resolve interest and rights disputes through mediation, arbitration, and administrative hearings; designing and presenting training services in support of new employee orientation, discipline processes, contract interpretation, grievance processing, labor-management problem solving; representing county interests in meet and confer processes; and promoting greater efficiency through the development of more harmonious relationships with employee organizations. Effective FY 2024-25, the Office of Labor Relations will be under the Department of Personnel Services budget (BU 6050000).

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					
Labor Relations	\$1,416,699	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$1,416,699	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(1,058,483)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$358,216	\$—	\$—	\$—	—%
Revenue	\$358,396	\$—	\$—	\$—	—%
Total Revenue	\$358,396	\$—	\$—	\$—	—%
Net Cost	\$(180)	\$—	\$—	\$—	—%
Positions	5.0	—	—	—	—%

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	\$1,075,218	\$—	\$—	\$—	—%
Services & Supplies	\$228,240	\$—	\$—	\$—	—%
Intrafund Charges	\$113,242	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$1,416,699	\$—	\$—	\$—	—%
Other Intrafund Reimbursements	\$(1,058,483)	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(1,058,483)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$358,216	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$2,473	\$—	\$—	\$—	—%
Charges for Services	\$355,923	\$—	\$—	\$—	—%
Revenue	\$358,396	\$—	\$—	\$—	—%
Total Revenue	\$358,396	\$—	\$—	\$—	—%
Net Cost	\$(180)	\$—	\$—	\$—	—%
Positions	5.0	—	—	—	—%

Dental Insurance

Budget Unit Functions & Responsibilities

The **Dental Insurance** program is administered and monitored by the Department of Personnel Services, Benefits Office. The mission of the Benefits Office is to govern the provision of County sponsored dental benefits for eligible employees and their dependents.

Goals

- Implement additional oversight activities for Dental Fund to monitor paid claims against plan terms.

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					
Dental Insurance	\$16,018,280	\$17,800,000	\$17,800,000	\$—	—%
Gross Expenditures/Appropriations	\$16,018,280	\$17,800,000	\$17,800,000	\$—	—%
Total Expenditures/Appropriations	\$16,018,280	\$17,800,000	\$17,800,000	\$—	—%
Revenue	\$17,799,238	\$17,800,000	\$17,800,000	\$—	—%
Total Revenue	\$17,799,238	\$17,800,000	\$17,800,000	\$—	—%
Net Cost	\$(1,780,959)	\$—	\$—	\$—	—%

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	\$16,018,280	\$17,800,000	\$17,800,000	\$—	—%
Gross Expenditures/Appropriations	\$16,018,280	\$17,800,000	\$17,800,000	\$—	—%
Total Expenditures/Appropriations	\$16,018,280	\$17,800,000	\$17,800,000	\$—	—%
Charges for Services	\$17,777,184	\$17,800,000	\$17,800,000	\$—	—%
Miscellaneous Revenues	\$22,054	\$—	\$—	\$—	—%
Revenue	\$17,799,238	\$17,800,000	\$17,800,000	\$—	—%
Total Revenue	\$17,799,238	\$17,800,000	\$17,800,000	\$—	—%
Net Cost	\$(1,780,959)	\$—	\$—	\$—	—%

Summary of Changes

The Recommended Budget does not reflect any changes from the prior year Adopted Budget.

Liability/Property Insurance

Budget Unit Functions & Responsibilities

The Liability Office is responsible for administering the County **Liability/Property Insurance** program. The Office purchases property insurance policies for County-owned property and administers all claims against the policies. The mission of the Liability Insurance program is to effectively manage risk and the impact of liability and property losses through the use of self-insurance, excess insurance, specialized insurance policies, contractual risk transfer, and the effective and timely handling of claims.

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					
Liability Property	\$40,870,637	\$49,603,637	\$46,064,305	\$(3,539,332)	(7.1)%
Gross Expenditures/Appropriations	\$40,870,637	\$49,603,637	\$46,064,305	\$(3,539,332)	(7.1)%
Total Expenditures/Appropriations	\$40,870,637	\$49,603,637	\$46,064,305	\$(3,539,332)	(7.1)%
Revenue	\$43,371,507	\$51,443,262	\$47,581,602	\$(3,861,660)	(7.5)%
Total Revenue	\$43,371,507	\$51,443,262	\$47,581,602	\$(3,861,660)	(7.5)%
Net Cost	\$(2,500,870)	\$(1,839,625)	\$(1,517,297)	\$322,328	(17.5)%

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	\$40,776,129	\$49,327,103	\$45,459,249	\$(3,867,854)	(7.8)%
Other Charges	\$94,508	\$276,534	\$605,056	\$328,522	118.8%
Gross Expenditures/Appropriations	\$40,870,637	\$49,603,637	\$46,064,305	\$(3,539,332)	(7.1)%
Total Expenditures/Appropriations	\$40,870,637	\$49,603,637	\$46,064,305	\$(3,539,332)	(7.1)%
Charges for Services	\$39,463,657	\$48,869,226	\$45,173,205	\$(3,696,021)	(7.6)%
Miscellaneous Revenues	\$3,907,850	\$2,574,036	\$2,408,397	\$(165,639)	(6.4)%
Revenue	\$43,371,507	\$51,443,262	\$47,581,602	\$(3,861,660)	(7.5)%
Total Revenue	\$43,371,507	\$51,443,262	\$47,581,602	\$(3,861,660)	(7.5)%
Net Cost	\$(2,500,870)	\$(1,839,625)	\$(1,517,297)	\$322,328	(17.5)%

Summary of Changes

The change in total appropriations is due to:

- Decreases in insurance liability and premiums related to the separation of SacSewer.
- Decreases in Data Processing Supplies and labor related to Information Technology.

- An increase in Countywide Cost Plan costs.

The change in total revenue is due to:

- A decrease in revenue associated with the separation of SacSewer.

Net Cost reflects an increase in retained earnings.

Unemployment Insurance

Budget Unit Functions & Responsibilities

The **Unemployment Insurance** Office is responsible for administering the County's self-insured Unemployment Insurance claims program. The mission of the Unemployment Insurance program is to provide centralized, uniform administration of Unemployment Insurance claims.

Goals

- Ensure that only eligible claimants receive unemployment insurance benefits.
- Provide formal training courses to internal customers.

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					
Unemployment Insurance	\$943,046	\$1,385,616	\$1,452,466	\$66,850	4.8%
Gross Expenditures/Appropriations	\$943,046	\$1,385,616	\$1,452,466	\$66,850	4.8%
Total Expenditures/Appropriations	\$943,046	\$1,385,616	\$1,452,466	\$66,850	4.8%
Revenue	\$126	\$—	\$—	\$—	—%
Total Revenue	\$126	\$—	\$—	\$—	—%
Net Cost	\$942,920	\$1,385,616	\$1,452,466	\$66,850	4.8%

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					
Services & Supplies	\$919,566	\$1,345,988	\$1,372,898	\$26,910	2.0%
Other Charges	\$23,480	\$39,628	\$79,568	\$39,940	100.8%
Gross Expenditures/Appropriations	\$943,046	\$1,385,616	\$1,452,466	\$66,850	4.8%
Total Expenditures/Appropriations	\$943,046	\$1,385,616	\$1,452,466	\$66,850	4.8%
Intergovernmental Revenues	\$126	\$—	\$—	\$—	—%
Revenue	\$126	\$—	\$—	\$—	—%
Total Revenue	\$126	\$—	\$—	\$—	—%
Net Cost	\$942,920	\$1,385,616	\$1,452,466	\$66,850	4.8%

Summary of Changes

The change in total appropriations is due to an increase in unemployment claims.

Net Cost reflects a decrease in retained earnings.

Workers Compensation Insurance

Budget Unit Functions & Responsibilities

The Workers' Compensation Office is responsible for administering the County's self-insured **Workers' Compensation Insurance** claims program. The mission of the Workers' Compensation Office is to handle claims for injuries and illnesses that occur on the job in an expeditious manner while protecting the interests of the County through application of good risk management and financial practices.

Goals

- Ensure all staff obtain necessary continuing education hours and maintain their certification to administer claims.
- Enhance the document management system to include Pre-Employment Medical 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					
Workers' Compensation	\$29,346,242	\$41,829,864	\$39,077,853	\$(2,752,011)	(6.6)%
Gross Expenditures/Appropriations	\$29,346,242	\$41,829,864	\$39,077,853	\$(2,752,011)	(6.6)%
Total Expenditures/Appropriations	\$29,346,242	\$41,829,864	\$39,077,853	\$(2,752,011)	(6.6)%
Revenue	\$37,450,128	\$42,079,313	\$40,077,853	\$(2,001,460)	(4.8)%
Total Revenue	\$37,450,128	\$42,079,313	\$40,077,853	\$(2,001,460)	(4.8)%
Net Cost	\$(8,103,886)	\$(249,449)	\$(1,000,000)	\$(750,551)	300.9%

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					
Services & Supplies	\$28,976,938	\$40,615,138	\$37,573,686	\$(3,041,452)	(7.5)%
Other Charges	\$369,305	\$1,214,726	\$1,504,167	\$289,441	23.8%
Gross Expenditures/Appropriations	\$29,346,242	\$41,829,864	\$39,077,853	\$(2,752,011)	(6.6)%
Total Expenditures/Appropriations	\$29,346,242	\$41,829,864	\$39,077,853	\$(2,752,011)	(6.6)%
Charges for Services	\$37,332,081	\$41,979,313	\$39,977,853	\$(2,001,460)	(4.8)%
Miscellaneous Revenues	\$118,047	\$100,000	\$100,000	\$—	—%
Revenue	\$37,450,128	\$42,079,313	\$40,077,853	\$(2,001,460)	(4.8)%
Total Revenue	\$37,450,128	\$42,079,313	\$40,077,853	\$(2,001,460)	(4.8)%
Net Cost	\$(8,103,886)	\$(249,449)	\$(1,000,000)	\$(750,551)	300.9%

Summary of Changes

The change in total appropriations is due to:

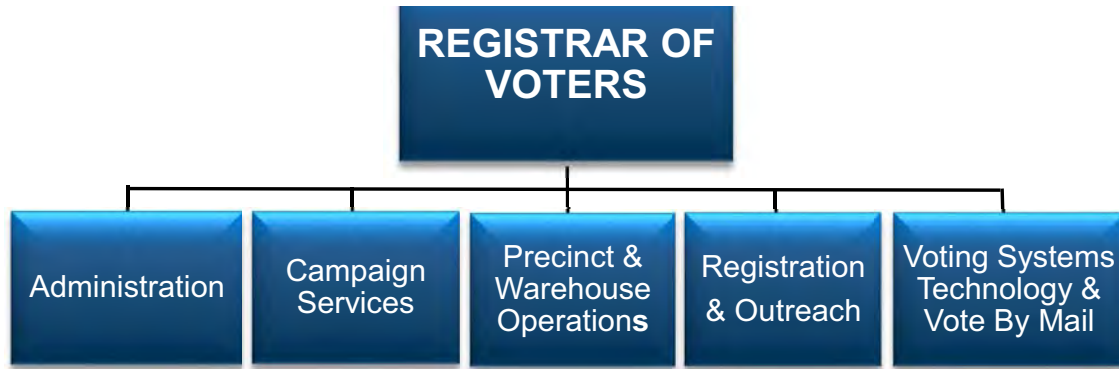
- A decrease in workers' compensation claims due to the separation of SacSewer.
- A decrease in office supplies, actuarial services, office equipment maintenance supplies, and copying services.
- An increase to the Countywide Cost Plan.

The change in total revenue is due to:

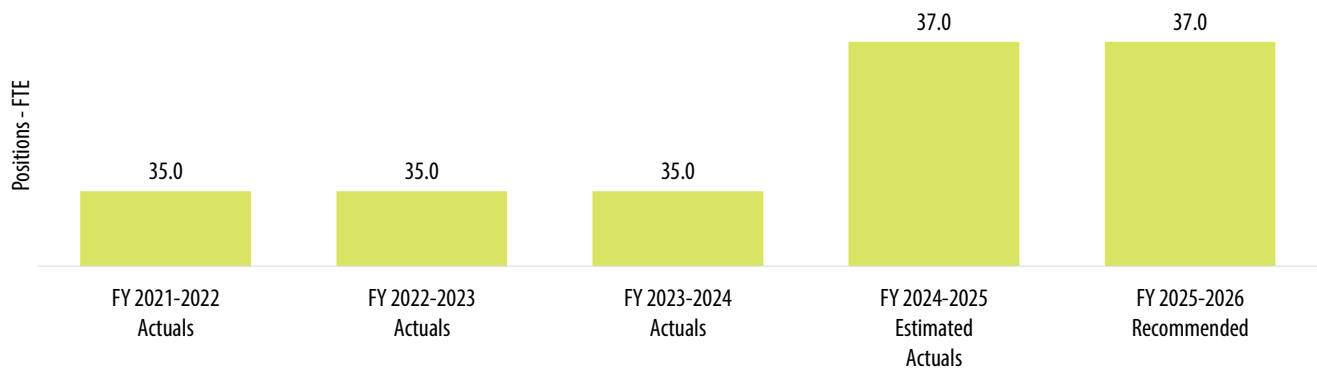
- A decrease in insurance premiums due to the separation of SacSewer.

Net Cost reflects an increase in retained earnings.

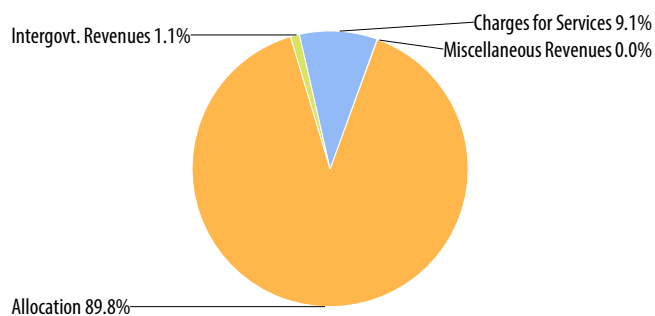
Voter Registration And Elections
Department Structure
Hang Nguyen, Registrar of Voters



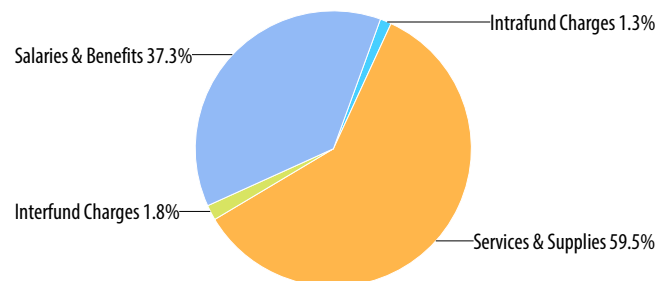
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Voter Registration and Elections (VRE)** is responsible for promoting civic engagement by registering eligible voters; maintaining the local voter registration database; coordinating with local, state, and federal entities; encouraging informed voter and candidate participation; conducting timely, legally compliant, transparent and accurate county, state, and federal elections; and administering related services for the county's citizens; local jurisdictions including municipal, school district, and special district elections; candidates; and elected officials.

Goals

- Conduct timely, legally compliant, transparent and accurate county, state, and federal elections
- Improve and streamline processes by investing in technological programs, equipment, or automation
- Increase awareness surrounding elections through voter education; promote civic engagement

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					
Elections	\$15,437,423	\$17,656,324	\$16,523,983	\$(1,132,341)	(6.4)%
Gross Expenditures/Appropriations	\$15,437,423	\$17,656,324	\$16,523,983	\$(1,132,341)	(6.4)%
Total Expenditures/Appropriations	\$15,437,423	\$17,656,324	\$16,523,983	\$(1,132,341)	(6.4)%
Revenue	\$3,031,028	\$8,526,424	\$1,688,538	\$(6,837,886)	(80.2)%
Total Revenue	\$3,031,028	\$8,526,424	\$1,688,538	\$(6,837,886)	(80.2)%
Net Cost	\$12,406,395	\$9,129,900	\$14,835,445	\$5,705,545	62.5%
Positions	35.0	37.0	37.0	—	—%

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	\$5,512,814	\$6,013,572	\$6,168,379	\$154,807	2.6%
Services & Supplies	\$9,408,854	\$10,190,351	\$9,839,787	\$(350,564)	(3.4)%
Equipment	\$58,684	\$935,592	\$—	\$(935,592)	(100.0)%
Interfund Charges	\$297,700	\$297,677	\$297,806	\$129	0.0%
Intrafund Charges	\$159,371	\$219,132	\$218,011	\$(1,121)	(0.5)%
Gross Expenditures/Appropriations	\$15,437,423	\$17,656,324	\$16,523,983	\$(1,132,341)	(6.4)%
Total Expenditures/Appropriations	\$15,437,423	\$17,656,324	\$16,523,983	\$(1,132,341)	(6.4)%
Intergovernmental Revenues	\$513,927	\$5,522,000	\$174,883	\$(5,347,117)	(96.8)%
Charges for Services	\$2,503,562	\$2,999,374	\$1,508,605	\$(1,490,769)	(49.7)%
Miscellaneous Revenues	\$13,539	\$5,050	\$5,050	\$—	—%
Revenue	\$3,031,028	\$8,526,424	\$1,688,538	\$(6,837,886)	(80.2)%
Total Revenue	\$3,031,028	\$8,526,424	\$1,688,538	\$(6,837,886)	(80.2)%
Net Cost	\$12,406,395	\$9,129,900	\$14,835,445	\$5,705,545	62.5%
Positions	35.0	37.0	37.0	—	—%

Summary of Changes

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

The change in total appropriations is due to:

- An increase in negotiated salary and benefit and temporary staff costs.
- An increase in Allocated Cost Process costs, including Wide Area Network charges and Department of Technology Fees.
- An increase in election services and supplies costs.
- An increase in postage costs for mailing official election materials including the official ballot packet, the county voter information guide, and required direct postcards and voter notification mailings for voter file maintenance.
- An increase in Department of Technology labor costs for embedded staff.
- An increase in cell phone/radio, conference and training costs.
- A decrease in one-time equipment and related costs from the prior year.
- A decrease in expected General Services work requests and costs for Sheriff's security services based on actual and anticipated use.

The change in total revenue is primarily due to:

- A decrease in one-time reimbursements from the California Secretary of State for a voting system refresh.

- A decrease in election service charges resulting from a decrease in fees collected from special districts and cities based on current positions up for election and the current fee schedule.

