FY 2025-26 Revised Recommended Budget
SUMMARY OF BUDGET CHANGES

Exhibit A to this Attachment 1 provides a summary of changes by budget unit from the Approved Budget to the Revised Recommended Budget, showing increases or decreases in:

- Appropriations resulting from re-budgeting and other base changes, program reductions, and additional growth
- Departmental revenue and other reimbursements
- Semi-discretionary reimbursements
- Net County Cost (for General Fund) or Use of Fund Balance (for other funds)

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY 2025-26 Approved Recommended Budget to Revised Recommended Budget

	Appropriation Increase (Decrease)						
Fund Budget Unit - Name	Re-Budgeting and Other Base Changes	Program Reductions	Additional New or Enhanced Programs (Growth)	Total	Revenue Increase (Decrease)	Semi-Discretionary Reimburse-ment Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
General Fund							
Elected Officials							
001A 3610000BU - Assessor	-	-	-	-	-	-	-
001A 4050000BU - Board of Supervisors	-	-	-	-	-	-	-
001A 5800000BU - District Attorney	960,378	-	-	960,378	914,553	-	45,825
001A 7400000BU - Sheriff	302,644	-	541,643	844,287	302,644	-	541,643
Subtotal - ELECTED OFFICIALS	**1,263,022**	**-**	**541,643**	**1,804,665**	**1,217,197**	**-**	**587,468**
General Government							
001A 4010000BU - Clerk of the Board	-	-	-	-	-	-	-
001A 4210000BU - Civil Service Commission	-	-	-	-	-	-	-
001A 4810000BU - County Counsel	-	-	-	-	-	-	-
001A 5110000BU - Financing-Transfers/Reimbursement	636,245	-	-	636,245	(2,525,293)	-	3,161,538
001A 5730000BU - County Executive Cabinet	-	-	-	-	-	-	-
001A 5770000BU - Non-Departmental Costs/General Fund	75,000	-	-	75,000	-	-	75,000
001A 5980000BU - Appropriation For Contingency	-	-	-	-	-	-	-
Subtotal - GENERAL GOVERNMENT	**711,245**	**-**	**-**	**711,245**	**(2,525,293)**	**-**	**3,236,538**
Administrative Services							
001A 3230000BU - Department Of Finance	-	-	-	-	74,920	-	(74,920)
001A 3240000BU - County Clerk/Recorder	-	-	-	-	-	-	-
001A 4410000BU - Voter Registration And Elections	1,752,643	-	-	1,752,643	1,752,643	-	-
001A 5710000BU - Data Processing-Shared Systems	-	-	-	-	-	-	-
001A 5740000BU - Office of Compliance	-	-	-	-	-	-	-
001A 5920000BU - Contribution To LAFCO	-	-	-	-	-	-	-
001A 6050000BU - Personnel Services	16,549	-	-	16,549	16,549	-	-
001A 7090000BU - Emergency Services	1,311,588	-	-	1,311,588	1,311,588	-	-
Subtotal - ADMINISTRATIVE SERVICES	**3,080,780**	**-**	**-**	**3,080,780**	**3,155,700**	**-**	**(74,920)**
Social Services							
001A 5810000BU - Child Support Services	-	-	-	-	-	-	-
001A 5820000BU - Homeless Services and Housing	-	-	-	-	-	-	-
001A 7200000BU - Health Services	214,243	-	1,387,654	1,601,897	1,601,897	-	-
001A 7250000BU - IHSS Provider Payments	-	-	-	-	-	-	-
001A 7270000BU - Health - Medical Treatment Payments	-	-	-	-	-	-	-
001A 7410000BU - Correctional Health Services	-	-	1,766,617	1,766,617	-	-	1,766,617
001A 7800000BU - Child, Family and Adult Services	5,419,599	-	-	5,419,599	5,419,599	-	-
001A 8100000BU - Human Assistance-Administration	-	-	-	-	-	-	-
001A 8700000BU - Human Assistance-Aid Payments	-	-	-	-	-	-	-
Subtotal - SOCIAL SERVICES	**5,633,842**	**-**	**3,154,271**	**8,788,113**	**7,021,496**	**-**	**1,766,617**
Community Services							
001A 3210000BU - Agricultural Comm-Sealer Of Wts &	-	-	-	-	-	-	-
001A 3220000BU - Animal Care Services	-	-	-	-	-	-	-
001A 3260000BU - Wildlife Services	-	-	-	-	-	-	-
001A 3310000BU - Cooperative Extension	-	-	-	-	-	-	-
001A 5720000BU - Community Development	173,695	-	-	173,695	-	-	173,695
001A 6400000BU - Regional Parks	-	-	-	-	-	-	-
Subtotal - COMMUNITY SERVICES	**173,695**	**-**	**-**	**173,695**	**-**	**-**	**173,695**
Public Safety And Justice							
001A 4522000BU - Contribution To The Law Library	-	-	-	-	-	-	-
001A 4610000BU - Coroner	-	-	-	-	-	-	-
001A 5020000BU - Court / Non-Trial Court Operations	-	-	-	-	-	-	-
001A 5040000BU - Court / County Contribution	-	-	-	-	-	-	-
001A 5050000BU - Court Paid County Services	-	-	-	-	-	-	-
001A 5510000BU - Conflict Criminal Defenders	398,770	-	-	398,770	398,770	-	-
001A 5660000BU - Grand Jury	-	-	-	-	-	-	-
001A 5750000BU - Justice Planning, Analytics and Coordination	-	-	-	-	-	-	-

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY 2025-26 Approved Recommended Budget to Revised Recommended Budget

		Appropriation Increase (Decrease)						
Fund	Budget Unit - Name	Re-Budgeting and Other Base Changes	Program Reductions	Additional New or Enhanced Programs (Growth)	Total	Revenue Increase (Decrease)	Semi-Discretionary Reimburse-ment Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
001A	5780000BU - Office of Inspector General	-	-	-	-	-	-	-
001A	6700000BU - Probation	-	-	-	-	252,630	-	(252,630)
001A	6910000BU - Public Defender	504,666	-	548,122	1,052,788	1,052,788	-	-
	Subtotal - PUBLIC SAFETY AND JUSTICE	**903,436**	**-**	**548,122**	**1,451,558**	**1,704,188**	**-**	**(252,630)**
	Total General Fund Dept	**11,766,020**	**-**	**4,244,036**	**16,010,056**	**10,573,288**	**-**	**5,436,768**
General Government								
001A	5700000BU - Non-Departmental Revenues/General	-	-	-	-	2,158,904	-	(2,158,904)
	Subtotal - GENERAL GOVERNMENT	**-**	**-**	**-**	**-**	**2,158,904**	**-**	**(2,158,904)**
	TOTAL GENERAL FUND	**11,766,020**	**-**	**4,244,036**	**16,010,056**	**12,732,192**	**-**	**3,277,864**
Non-General Fund								
Elected Officials								
001P	7409000BU - SSD DOJ Asset Forfeiture	55,031	-	-	55,031	-	-	55,031
001R	5800001BU - District Attorney-Restricted Revenues	175,494	-	-	175,494	-	-	175,494
001S	7408000BU - SSD Restricted Revenue	4,749,952	-	-	4,749,952	998,249	-	3,751,703
054A	7400001BU - Jail Industries	-	-	-	-	-	-	-
	Subtotal - ELECTED OFFICIALS	**4,980,477**	**-**	**-**	**4,980,477**	**998,249**	**-**	**3,982,228**
General Government								
001F	5060000BU - Community Investment Program	-	-	-	-	-	-	-
001G	5790000BU - Neighborhood Revitalization	(57,000)	-	-	(57,000)	-	-	(57,000)
001J	7460000BU - Public Safety Sales Tax	-	-	-	-	-	-	-
001K	7480000BU - 1991 Realignment	-	-	-	-	(33,424,233)	-	33,424,233
001M	7440000BU - 2011 Realignment	-	-	-	-	(42)	-	42
015A	4060000BU - Transient-Occupancy Tax	(143,532)	-	-	(143,532)	(129,766)	-	(13,766)
016A	5940000BU - Teeter Plan	4,102,919	-	-	4,102,919	3,875,981	-	226,938
030A	9030000BU - Interagency Procurement	-	-	-	-	-	-	-
101A	3070000BU - Antelope Public Facilities Financing	298,071	-	-	298,071	-	-	298,071
105A	2870000BU - Laguna Crk/Elliott Rch CFD No. 1	73,749	-	-	73,749	-	-	73,749
107A	3090000BU - Laguna Community Facilities District	10,837	-	-	10,837	-	-	10,837
108A	2840000BU - Vineyard Public Facilities Financing	1,857,657	-	-	1,857,657	-	-	1,857,657
118A	1182880BU - Florin Road Capital Project	8,753	-	-	8,753	-	-	8,753
130A	1300000BU - Laguna Stonelake CFD	28,563	-	-	28,563	-	-	28,563
131A	1310000BU - Park Meadows CFD-Bond Proceeds	4,623	-	-	4,623	-	-	4,623
132A	1320000BU - Mather Landscape Maint CFD	16,638	-	-	16,638	3,878	-	12,760
136A	1360000BU - Mather PFFP	44,460	-	-	44,460	-	-	44,460
138D	1430000BU - North Vineyard Station Specific Plan	761,176	-	-	761,176	-	-	761,176
138E	1600000BU - Countywide Library Facilities	1,069,075	-	-	1,069,075	-	-	1,069,075
139A	1390000BU - Metro Air Park 2001 CFD 2000-1	3,142,980	-	-	3,142,980	1,333,227	-	1,809,753
140A	1400000BU - McClellan CFD 2004-1	(5,825)	-	-	(5,825)	-	-	(5,825)
142A	1420000BU - Metro Air Park Services Tax	(9,005)	-	-	(9,005)	(25,925)	-	16,920
144A	1440000BU - North Vineyard Station CFDs	(244,213)	-	-	(244,213)	20,910	-	(265,123)
145A	1450000BU - Florin Vineyard Comm Plan	1,289,559	-	-	1,289,559	-	-	1,289,559
146A	1460000BU - Metro Air Park Impact Fees	817,440	-	-	817,440	1,400,000	-	(582,560)
147A	1470000BU - Florin Vineyard No. 1 CFD 2016-2	23,168	-	-	23,168	-	-	23,168
257C	2857000BU - CSA No. 10	132,594	-	-	132,594	-	-	132,594
277A	9277000BU - Fixed Asset Revolving	-	-	-	-	-	-	-
280A	9280000BU - Juvenile Courthouse Project-Debt	63,601	-	-	63,601	-	-	63,601
282A	9282000BU - 2004 Pension Obligation Bond-Debt Service	229,166	-	-	229,166	-	-	229,166
301A	3011000BU - 2020 Refunding COPs-Debt Service	49,153	-	-	49,153	-	-	49,153
307A	9307001BU - 2018 Refunding COPs-Debt Service	125,859	-	-	125,859	-	-	125,859
313A	9313000BU - Pension Obligation Bond-Debt Service	-	-	-	-	-	-	-
	Subtotal - GENERAL GOVERNMENT	**13,690,466**	**-**	**-**	**13,690,466**	**(26,945,970)**	**-**	**40,636,436**
Administrative Services								
001Q	3241000BU - Clerk/Recorder Fees	-	-	-	-	-	-	-

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY 2025-26 Approved Recommended Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease) Re-Budgeting and Other Base Changes	Program Reductions	Additional New or Enhanced Programs (Growth)	Total	Revenue Increase (Decrease)	Semi-Discretionary Reimburse-ment Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
001R	7091000BU - OES-Restricted Revenues	11,360	-	-	11,360	-	-	11,360
007A	3100000BU - Capital Construction	54,546,082	-	529,000	55,075,082	27,378,643	-	27,696,439
011A	6310000BU - County Library	1,151	-	-	1,151	-	-	1,151
021D	2180000BU - Technology Cost Recovery Fee	-	-	-	-	-	-	-
031A	7600000BU - Department of Technology	-	-	-	-	-	-	-
034A	2070000BU - Fixed Assets-Heavy Equipment	4,985,827	-	-	4,985,827	1,994,937	-	2,990,890
035A	7000000BU - General Services	2,623,990	-	-	2,623,990	-	-	2,623,990
036G	7080000BU - General Services-Capital Outlay	5,288,807	-	-	5,288,807	455,201	-	4,833,606
037A	3910000BU - Liability/Property Insurance	-	-	-	-	-	-	-
038A	3920000BU - Dental Insurance	-	-	-	-	-	-	-
039A	3900000BU - Workers Compensation Insurance	-	-	-	-	-	-	-
040A	3930000BU - Unemployment Insurance	-	-	-	-	-	-	-
056A	7990000BU - Parking Enterprise	245,896	-	-	245,896	-	-	245,896
059A	7020000BU - Regional Radio Communications	-	-	-	-	-	-	-
060A	7860000BU - Board Of Retirement	-	-	-	-	-	-	-
	Subtotal - ADMINISTRATIVE SERVICES	**67,703,113**	**-**	**529,000**	**68,232,113**	**29,828,781**	**-**	**38,403,332**
Social Services								
001I	7290000BU - Mental Health Services Act	-	-	-	-	-	-	-
001R	5820800BU - HSH Restricted Revenues	-	-	-	-	-	-	-
001R	7208000BU - Health Svcs-Restricted Revenues	(6,220,284)	-	-	(6,220,284)	528,266	-	(6,748,550)
001R	7809900BU - Child, Family Adult-Restricted	1,359,046	-	-	1,359,046	-	-	1,359,046
001R	8100800BU - Human Assistance-Restricted	48,022	-	-	48,022	-	-	48,022
001U	7209000BU - Patient Care Revenue	25,180,023	-	-	25,180,023	25,180,023	-	-
010B	3350000BU - Environmental Management	-	-	-	-	-	-	-
010C	3351000BU - EMD Special Program Funds	-	-	-	-	(30,000)	-	30,000
013A	7210000BU - First 5 Sacramento Commission	-	-	-	-	-	-	-
	Subtotal - SOCIAL SERVICES	**20,366,807**	**-**	**-**	**20,366,807**	**25,678,289**	**-**	**(5,311,482)**
Sanitation Districts								
261A	3028000BU - Sacramento Regional Sanitation	-	-	-	-	-	-	-
267A	3005000BU - Sacramento Area Sewer District	-	-	-	-	-	-	-
	Subtotal - SANITATION DISTRICTS	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community Services								
001R	3220800BU - Animal Care-Restricted Revenues	539,871	-	-	539,871	-	-	539,871
001R	6410000BU - Parks-Restricted Revenues	138,635	-	-	138,635	-	-	138,635
002A	6460000BU - Fish And Game Propagation	-	-	-	-	-	-	-
005A	2900000BU - Roads	49,625,201	-	-	49,625,201	13,507,863	-	36,117,338
005B	2960000BU - Department of Transportation	-	-	-	-	(2,040,781)	-	2,040,781
006A	6570000BU - Park Construction	6,877,269	-	-	6,877,269	-	-	6,877,269
018A	6470000BU - Golf	-	-	-	-	-	-	-
020A	3870000BU - Economic Development	1,947,212	-	-	1,947,212	939,627	-	1,007,585
021A	2150000BU - Building Inspection	(161,372)	-	-	(161,372)	-	-	(161,372)
021E	2151000BU - Development and Code Services	178,176	-	-	178,176	1,982,584	-	(1,804,408)
023A	3830000BU - Affordability Fee	1,074,070	-	-	1,074,070	-	-	1,074,070
025P	2910000BU - SCTDF Capital Fund	10,471,658	-	-	10,471,658	675,000	-	9,796,658
026A	2140000BU - Transportation-Sales Tax	5,608,896	-	-	5,608,896	(1,001,937)	-	6,610,833
028A	2800000BU - Connector Joint Powers Authority	23,202	-	-	23,202	23,202	-	-
029G	0290007BU - South Sacramento Conservation Agency Admin	-	-	-	-	-	-	-
041A	3400000BU - Airport System	-	-	-	-	-	-	-
041B	3480000BU - Airport-Cap Outlay	-	-	-	-	-	-	-
050A	2240000BU - Solid Waste Commercial Program	-	-	-	-	-	-	-
051A	2200000BU - Solid Waste Enterprise	-	-	-	-	(800,000)	-	800,000
068A	2930000BU - Rural Transit Program	-	-	-	-	-	-	-
137A	1370000BU - Gold River Station #7 Landscape CFD	-	-	-	-	-	-	-
141A	1410000BU - Sacramento County LM CFD 2004-2	-	-	-	-	40,941	-	(40,941)
229A	2290000BU - Natomas Fire District	128,937	-	-	128,937	-	-	128,937
253D	2530000BU - CSA No. 1	-	-	-	-	-	-	-

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY 2025-26 Approved Recommended Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease) Re-Budgeting and Other Base Changes	Program Reductions	Additional New or Enhanced Programs (Growth)	Total	Revenue Increase (Decrease)	Semi-Discretionary Reimburse-ment Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
314A	2810000BU - Water Agency Zone 11 - Drainage Infrastructure	887,000	-	-	887,000	(1,672,400)	-	2,559,400
318A	3044000BU - Water Agency Zone 13	134,000	-	-	134,000	-	-	134,000
320A	3050000BU - Water Agency Enterprise	35,214,697	-	-	35,214,697	(2,128,100)	-	37,342,797
322A	3220001BU - Water Resources	1,405,000	-	-	1,405,000	44,100	-	1,360,900
330A	3300000BU - Landscape Maintenance District	-	-	-	-	(38,919)	-	38,919
336A	9336100BU - Mission Oaks Recreation And Park	516,830	-	-	516,830	66,102	-	450,728
336B	9336001BU - Mission Oaks Maint/Improvement Dist	496,541	-	-	496,541	12,000	-	484,541
337A	9337000BU - Carmichael Recreation And Park	(1,192,672)	-	-	(1,192,672)	16,497	-	(1,209,169)
338A	9338000BU - Sunrise Recreation And Park District	1,822,867	-	-	1,822,867	(143,569)	-	1,966,436
338B	9338001BU - Antelope Assessment	178,360	-	-	178,360	24,975	-	153,385
338D	9338005BU - Citrus Heights Assessment Districts	28,302	-	-	28,302	28,302	-	-
338F	9338006BU - Foothill Park	209,652	-	-	209,652	181,124	-	28,528
351A	3516494BU - Del Norte Oaks Park District	-	-	-	-	-	-	-
560A	6491000BU - CSA No.4B-(Wilton-Cosumnes)	-	-	-	-	-	-	-
561A	6492000BU - CSA No.4C-(Delta)	8,153	-	-	8,153	-	-	8,153
562A	6493000BU - CSA No.4D-(Herald)	-	-	-	-	-	-	-
563A	6494000BU - County Parks CFD 2006-1	-	-	-	-	-	-	-
	Subtotal - COMMUNITY SERVICES	**116,160,485**	**-**	**-**	**116,160,485**	**9,716,611**	**-**	**106,443,874**
Public Safety And Justice								
001R	5528000BU - Dispute Resolution-Restricted	(6,305)	-	-	(6,305)	-	-	(6,305)
001R	6708000BU - Probation-Restricted Revenues	9,429	-	-	9,429	-	-	9,429
	Subtotal - PUBLIC SAFETY AND JUSTICE	**3,124**	**-**	**-**	**3,124**	**-**	**-**	**3,124**
	TOTAL NON-GENERAL FUND	**222,904,472**	**-**	**529,000**	**223,433,472**	**39,275,960**	**-**	**184,157,512**
	GRAND TOTAL	**234,670,492**	**-**	**4,773,036**	**239,443,528**	**52,008,152**	**-**	**187,435,376**