

General Budget Information

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THE BOARD OF SUPERVISORS



DISTRICT 1
Phil Serna



DISTRICT 2
Patrick Kennedy



DISTRICT 3
Rich Desmond



DISTRICT 4
Sue Frost



DISTRICT 5
Pat Hume



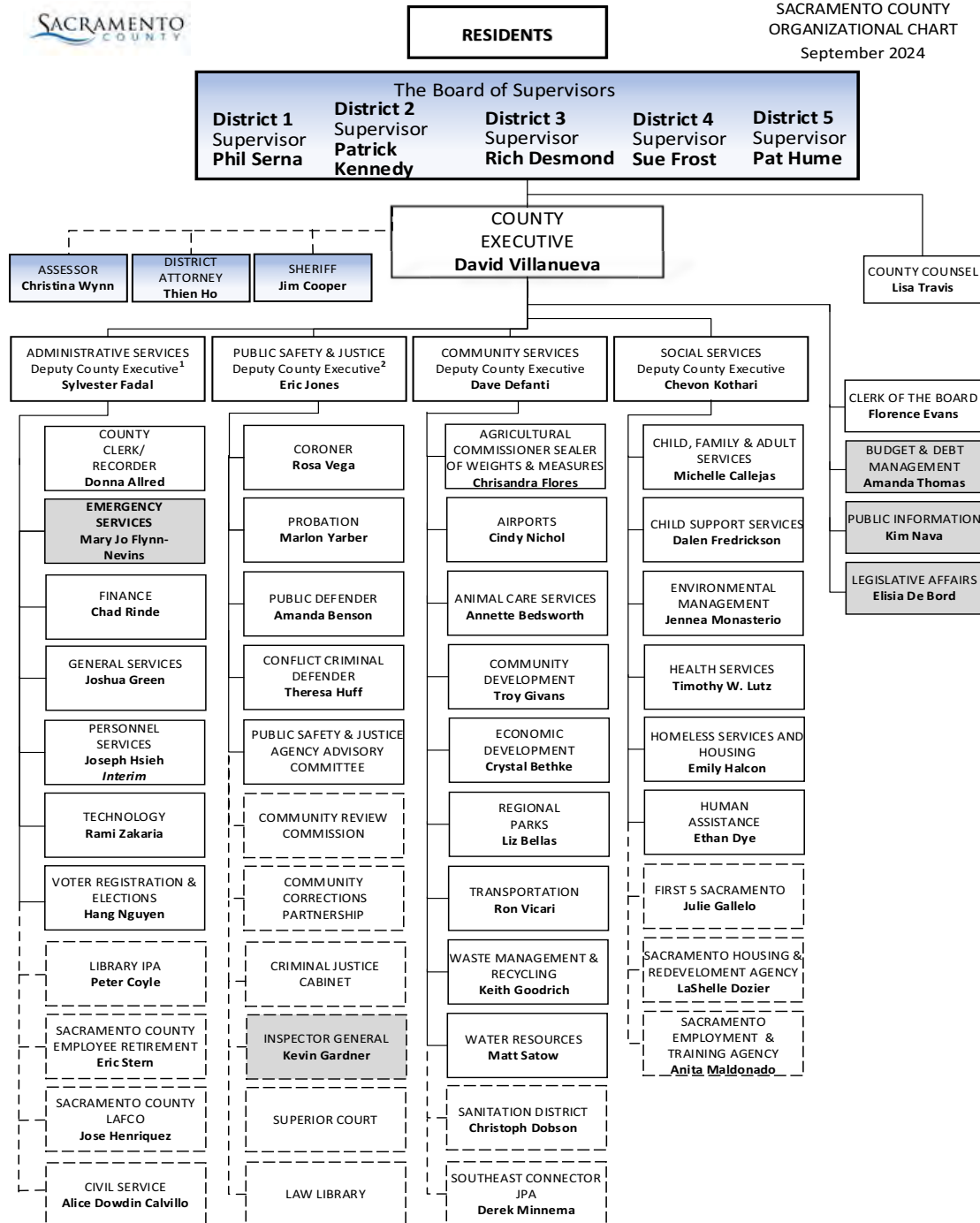
COUNTY EXECUTIVE
David Villanueva



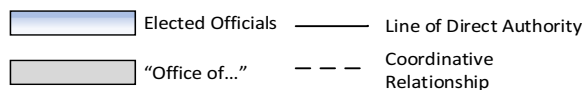
COUNTY COUNSEL
Lisa Travis



SACRAMENTO COUNTY
ORGANIZATIONAL CHART
September 2024

**Notes:**

- 1 – Liaison to Assessor
2 – Liaison to District Attorney and Sheriff

Legend

Purpose, Mission, Vision, and Values

Core Purpose

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

Enriching Communities to Thrive

Vision

A vision is a compelling conceptual image of the desired future.

This statement describes "what we want to be."

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

Mission

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

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

Values

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

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

Our Values for Sacramento County are:

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

Board of Supervisors
County of Sacramento
700 H Street, Suite 2450
Sacramento, CA 95814-1298



Patrick Kennedy
Supervisor, Second District
916-874-5481 (Office)
916-874-7593 (Fax)
SupervisorKennedy@saccounty.net

County of Sacramento

Sept. 24, 2024

Dear Sacramento County Residents:

On behalf of the Sacramento County Board of Supervisors, I am pleased to present to you the County's Fiscal Year 2024-25 Adopted Budget.

Key areas of focus for funding include addressing homelessness, roadway rehabilitation and maintenance, bolstering mental health and substance use disorder services, and increased support for child, family, and adult services. These investments are essential to safeguarding the well-being and prosperity of our residents.

The Adopted Budget reflects our steadfast commitment to addressing the pressing needs of our community. This budget was crafted with careful consideration of community input gathered through the Community Engagement Plan, which guided our decision-making process. Furthermore, the priorities outlined in the budget align closely with the feedback received from Sacramento County residents through recent surveys and focus groups.

This year's budget continues our proactive approach to meeting the County's obligations and fulfilling critical needs by funding both new initiatives and enhancements to existing programs that reflect the priorities set by the Board of Supervisors.

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

Sincerely,

Patrick Kennedy
Supervisor, District 2
Chair of the Board

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APPROVED
Board of Supervisors
by Reso Nos 2024-0671, 2024-0672, 2024-0673, 2024-0674, 2024-0675,
SEP 24 2024
2024-0676
COUNTY OF SACRAMENTO
CALIFORNIA
By Florence Davis
Clerk of the Board

APPROVED
BOARD OF DIRECTORS
by Reso No WA-3125
SEP 24 2024
BY Florence Davis
Clerk of the Board

For the Agenda of:
September 24, 2024

To: Board of Supervisors
Board of Directors, Sacramento County Water Agency

Through: David Villanueva, County Executive

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

Subject: Approval Of Recommended Fiscal Year 2024-25 Adopted
Budget Resolutions; Approval Of Fiscal Year 2024-25
Appropriation Limits; Authorization For The County
Executive To Execute An Agreement With Law Enforcement
Chaplaincy – Sacramento

District(s): All

RECOMMENDED ACTION

1. Adopt the attached budget and appropriation limit resolutions for Fiscal Year 2024-25 for the following:
 - a. General Fund under the supervision and control of the Board;
 - b. Operating Funds under the supervision and control of the Board;
 - c. Special Districts under control of the Board;
 - d. Sacramento County Public Facilities Financing Corporation;
 - e. Sacramento County Water Agency; and
 - f. Appropriation Limits.
2. Approve authorization for the Director of Finance to transfer money between funds to support general fund during cash deficits.
3. Approve the attached resolution authorizing the County Executive to execute an agreement with Law Enforcement Chaplaincy-Sacramento in the amount of \$40,000 as allocated in the Fiscal Year (FY) 2024-25 Adopted Budget.

BACKGROUND

On September 4, 2024, the Board concluded budget hearings. Government Code Section 29088 requires that the Board, after the conclusion of budget hearings, formally ratify the actions by the approval of budget resolutions no later than October 2 of that year as prepared by the Department of Finance.

Approval Of Recommended Fiscal Year 2024-25 Adopted Budget Resolutions; Approval Of Fiscal Year 2024-25 Appropriation Limits; Authorization For The County Executive To Execute An Agreement With Law Enforcement Chaplaincy – Sacramento
Page 2

Government Code Section 29089 states that the resolution of adoption of the budget of the county, each dependent special district, and each other agency as defined in Section 29002, shall specify the following:

- a) Appropriations by objects of expenditure within each budget unit, except for capital assets that are appropriated at the subobject level pursuant to Section 29008;
- b) Other financing uses by budget unit;
- c) Intrafund transfers by budget unit;
- d) Transfers-out by fund;
- e) Appropriations for contingencies, by fund;
- f) Provisions for nonspendable, restricted, committed, and assigned fund balances, by fund and purpose;
- g) The means of financing the budget requirements.

Government Code Section 25252 states "The board of supervisors may, by resolution, authorize the auditor to transfer money from one fund to another if the board of supervisors has authority over each fund."

Formal ratification of the Board's actions taken during the budget hearings comes with the adoption of the budget resolutions prepared by the Department of Finance in accordance with the Government Code. The attached budget resolutions incorporate the Board's decisions made during budget hearings concluded on September 4, 2024.

In accordance with Government Code Section 29089, the attached resolutions do comply with the above-referenced detail and as provided for in Section 29090.

Additionally, the Board is being asked to authorize the County Executive to execute an agreement with Law Enforcement Chaplaincy – Sacramento in the amount of \$40,000. This will allow for the distribution of funds to this organization as allocated in the FY 2024-25 Adopted Budget.

Approval Of Recommended Fiscal Year 2024-25 Adopted Budget Resolutions; Approval Of Fiscal Year 2024-25 Appropriation Limits; Authorization For The County Executive To Execute An Agreement With Law Enforcement Chaplaincy – Sacramento
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FINANCIAL ANALYSIS

The Board's approval of the attached resolutions authorizes the expenditures, revenues, reserves, and intrafund/interfund transfers as specified in the attached resolutions.

Fund(s) where cash is transferred to support general fund cash will have a reduction in their allocation of the Treasury pool earnings.

Attachment(s):

RES - General Fund

RES - Operating Funds

RES - Special Districts

RES - Public Facilities Financing Corporation

RES - Sacramento County Water Agency

RES - Appropriations Limits

RES - Authority for the County Executive to Execute an Agreement with Law Enforcement Chaplaincy – Sacramento

ATT 1 - 2024-25 Appropriation Limit Calculation

RESOLUTION NO. 2024-0671**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY
OF SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE
FISCAL YEAR 2024-25 FINAL BUDGET FOR THE GENERAL
FUND UNDER THE SUPERVISION AND CONTROL OF
THE BOARD OF SUPERVISORS**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2024-25 Fiscal Year were prepared and filed; the proposed budget was printed, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 4, 2024; and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the County of Sacramento for the fiscal year commencing July 1, 2024; and

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

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

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues,

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2024-25 Final Budget For The General Fund Under The Supervision And Control Of The Board Of Supervisors
Page 2

Reserves and Inter-fund Transfers are the adopted final budget for the County of Sacramento for Fiscal Year 2024-25 for the General Fund of said County of Sacramento whose affairs and finances are under the supervision and control of the Board of Supervisors. The total appropriations for expenditures and inter-fund transfers are:

(1)	General Fund No. 001A	\$3,851,831,015
(2)	Community Investment Program Fund No. 001F	\$65,543
(3)	Neighborhood Revitalization Fund No. 001G	\$4,132,732
(4)	Mental Health Services Fund No. 001I	\$146,348,106
(5)	Public Safety Sales Tax Fund No. 001J	\$173,062,330
(6)	1991 Realignment Funds No. 001K-L	\$411,628,761
(7)	2011 Realignment Funds No. 001M-O	\$441,547,718
(8)	SSD DOJ Asset Forfeiture Fund No. 001P	\$1,423,795
(9)	Clerk/Recorder Fees Fund No. 001Q	\$8,108,403
(10)	Departments Grant – Restricted Fund No. 001R	\$108,718,783
(11)	Sheriff Revenue – Restricted Fund No. 001S	\$22,683,252
(12)	Patient Care Revenue	\$278,001,117
(13)	Transient Occupancy Tax Fund No. 015A	\$5,364,838
(14)	Golf Fund No. 018A	\$12,769,629
(15)	Interagency Procurement Fund No. 030A-B	\$3,880,277

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

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2024-25 Final Budget For The General Fund Under The Supervision And Control Of The Board Of Supervisors
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On a motion by Supervisor Serna, seconded by Supervisor Desmond, the foregoing resolution was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 24th day of September, 2024, by the following vote, to wit:

AYES: Supervisors Desmond, Frost, Serna, Kennedy

NOES: None

ABSENT: Supervisors Hume

ABSTAIN: None

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



ATTEST: Florence Evans
Clerk, Board of Supervisors

Pat O'Rourke

Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS

SEP 24 2024

BY Florence Evans
Clerk of the Board

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chair of the Board of Supervisors, County of Sacramento on Sep 24, 2024

By: James A. ...
Deputy Clerk, Board of Supervisors

RESOLUTION NO. 2024-0672**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY
OF SACRAMENTO, STATE OF CALIFORNIA, ADOPTING
THE FISCAL YEAR 2024-25 FINAL BUDGET FOR
OPERATING FUNDS UNDER THE SUPERVISION AND
CONTROL OF THE BOARD OF SUPERVISORS**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2024-25 Fiscal Year were prepared and filed; the proposed budget was printed, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 4, 2024 and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the County of Sacramento for the fiscal year commencing July 1, 2024 and

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

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for the County of Sacramento for Fiscal Year 2024-25 for operating funds of said County of

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2024-25 Final Budget For Operating Funds Under The Supervision And Control Of The Board Of Supervisors

Page 2

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

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

(1)	Special Revenue Funds No. 002A, 005A, 005B, 010B-C, 011A, 013A, 020A-G, 021A, 021D-G, 023A, 025P, 025R, 026A, 050A, and 054A	\$752,535,673
(2)	Capital Projects Funds No. 006A, 007A-B, 118A, 138D, 143A-C, 144A-D, 145A, 145C and 284A-B	\$215,060,528
(3)	Enterprise Funds No. 041A-041C, 043A-B, 044P, 044V, 045A, 045C, 045F, 045G, 051A-B, 051D, 056A, 068A-B, 261A, and 267A	\$1,505,741,723
(4)	Internal Service Funds No. 031A, 034A, 035A, 035C, 035F, 035H, 035J-M, 036G, 037A, 038A, 039A, 040A, and 059A	\$500,556,094
(5)	Debt Service Funds No. 016A, 282A, and 313A	\$201,159,919

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

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2024-25 Final Budget For Operating Funds Under The Supervision And Control Of The Board Of Supervisors
Page 3

On a motion by Supervisor Serna, seconded by Supervisor Desmond, the foregoing resolution was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 24th day of September, 2024, by the following vote, to wit:

AYES: Supervisors Desmond, Frost, Serna, Kennedy

NOES: None

ABSENT: Supervisors Hume

ABSTAIN: None

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



ATTEST: Florence Evans
Clerk, Board of Supervisors

Pat O'Rourke

Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS

SEP 24 2024

BY: Florence Evans
Clerk of the Board

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chair of the Board of Supervisors, County of Sacramento on SEP 24 2024

By: [Signature]
Deputy Clerk, Board of Supervisors

RESOLUTION NO. 2024-0673**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE FISCAL
YEAR 2024-25 FINAL BUDGET FOR SPECIAL DISTRICTS
UNDER CONTROL OF THE BOARD OF SUPERVISORS**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and reserves for the 2024-25 Fiscal Year were prepared and filed; the proposed budget was printed, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 4, 2024; and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the Special Districts, whose affairs are under the control of the Board of Supervisors for the fiscal year commencing July 1, 2024; and

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

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for Fiscal Year 2024-25 for Special Districts, whose affairs are under control of the Board of Supervisors.

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2024-25 Final Budget For Special Districts Under Control Of The Board Of Supervisors
Page 2

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

(1)	Natomas Fire Protection District Fund No. 229A	\$5,264,855
(2)	County Service Area No. 1, Fund No. 253D; and County Service Area No. 10, Fund No. 257C	\$3,911,990
(3)	Park and Recreation Districts/Areas Funds No. 336A-B, 337A-B, 337L-N, 338A-B, 338D-F, 351A, 560A, 561A, 562A, and 563A	\$46,244,369
(4)	Landscape Maintenance District Fund No. 330D	\$1,243,749
(5)	Community Facilities District Funds No. 105A, 105C, 107A, 130A, 131A, 132A, 140A, and 141A	\$8,362,939
(6)	Mather Public Facilities Financing Plan Funds 136A-B	\$839,551
(7)	Antelope Community Plan Area Funds No. 101A-D	\$4,076,967
(8)	Gold River Station #7 Landscape CFD Fund No. 137A	\$74,981
(9)	Elk Grove/West Vineyard Plan Area Funds No. 108A-B	\$13,148,015
(10)	Connector Joint Powers Authority Fund No. 028A	\$657,135
(11)	Sacramento County Storm Water Utility District Funds No. 322A, and 322F	\$48,078,577
(12)	Metro Air Park CFD Funds No. 139A, 142A-B, 142D-F and 146A-B	\$78,492,002
(13)	County Library Facilities and Admin Fee Funds 138E and No. 160A	\$6,940,828
(14)	Florin Vineyard No. 1 and No. 2 Funds No.147A-B	\$725,916
(15)	South Sacramento Habitat Conservation Plan Fund No. 029G	\$257,500
(16)	Vineyard Library Fund No. 138C	\$1,366,835

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

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2024-25 Final Budget For Special Districts Under Control Of The Board Of Supervisors
Page 3

On a motion by Supervisor Serna, seconded by Supervisor Desmond, the foregoing resolution was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 24th day of September, 2024, by the following vote, to wit:

AYES: Supervisors Desmond, Frost, Serna, Kennedy

NOES: None

ABSENT: Supervisors Hume

ABSTAIN: None

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



ATTEST: *Florence Evans*
Clerk, Board of Supervisors

Pat O'Rourke
Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS

SEP 24 2024

BY *Florence Evans*
Clerk of the Board

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chair of the Board of Supervisors, County of Sacramento on *Sep 24, 2024*

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

RESOLUTION NO. 2024-0674**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE FISCAL YEAR
2024-25 FINAL BUDGET OF THE SACRAMENTO COUNTY
PUBLIC FACILITIES FINANCING CORPORATION**

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

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2024-25 Fiscal Year were prepared and filed; the proposed budget was printed, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 2900 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 4, 2024; and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the Sacramento County Public Facilities Financing Corporation, whose affairs are under the control of the Board of Supervisors, for the fiscal year commencing July 1, 2024; and

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

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2024-25 Final Budget Of The Sacramento County Public Facilities Financing Corporation
Page 2

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for Fiscal Year 2024-25 for the Sacramento County Public Facilities Financing Corporation, whose affairs are under the control of the Board of Supervisors. The total appropriations for expenditures and inter-fund transfers are:

(1)	Fixed Asset Revolving Fund No. 277A	\$3,841,576
(2)	Debt Service Funds No. 280A, 301A, and 307A	\$17,179,110

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

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2024-25 Final Budget Of The Sacramento County Public Facilities Financing Corporation
Page 3

On a motion by Supervisor Serna, seconded by Supervisor Desmond, the foregoing resolution was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 24th day of September, 2024, by the following vote, to wit:

AYES: Supervisors Desmond, Frost, Serna, Kennedy

NOES: None

ABSENT: Supervisors Hume

ABSTAIN: None

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



ATTEST: Florence Grant
Clerk, Board of Supervisors

Pat O'Rourke
Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS

SEP 24 2024

BY Florence Grant
Clerk of the Board

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chair of the Board of Supervisors, County of Sacramento on SEP 24, 2024

By: Jim Cline
Deputy Clerk, Board of Supervisors

RESOLUTION NO. WA-3125**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE SACRAMENTO COUNTY WATER AGENCY
ADOPTING THE FISCAL YEAR 2024-25 FINAL BUDGET**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2024-25 Fiscal Year were prepared and filed; the recommended budget was printed, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said recommended budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Directors prior to the conclusion of said hearings beginning on September 4, 2024; and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the budget for the Sacramento County Water Agency for the fiscal year commencing July 1, 2024; and

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

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted budget for the Sacramento County Water Agency for Fiscal Year 2024-25, for each and every operating fund zone of said Sacramento County Water Agency whose affairs and finances are under the supervision and control of the Board of Directors. The total

Resolution Of The Board Of Directors Of The Sacramento County Water Agency
Adopting The Fiscal Year 2024-25 Final Budget
Page 2

appropriations for expenditures and inter-fund transfers (all zones) are
\$278,177,272.

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

On a motion by Director Serna, seconded by Director Desmond, the foregoing resolution was passed and adopted by the Board of Directors of Sacramento County Water Agency this 24th day of September, 2024, by the following vote, to wit:

AYES: Directors Desmond, Frost, Serna, Kennedy

NOES: None

ABSENT: Directors Hume

ABSTAIN: None

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



ATTEST:

Florence Evans
Clerk, Board of Directors

Pat O'Rourke

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

FILED
BOARD OF DIRECTORS

SEP 24 2024
By *Florence Evans*
Clerk of the Board

In accordance with Section 25103 of the Government Code
of the State of California a copy of the document has been
delivered to the Chair on SEP 24, 2024

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

RESOLUTION NO. 2024-0675**RESOLUTION ESTABLISHING APPROPRIATION LIMITS**

WHEREAS, In 1979, California voters passed Proposition 4 which imposed constitutional limits on certain kinds of appropriations made from tax revenues (Article XIII B); and in 1990, voters passed Proposition 111, which changed some of the provisions of Article XIII B; and

WHEREAS, Proposition 4 established a limit on the growth of certain appropriations based on changes in population and cost of living; and

WHEREAS, Sacramento County's appropriation limits are established as required by Article XIII B of the State Constitution; and

WHEREAS, with the adoption of the final budget, the Board of Supervisors also approves publication of the annual appropriation limits set by Article XIII B of the State Constitution.

NOW, THEREFORE, BE IT RESOLVED that the appropriation limits are formally established as set forth in the tables below:

SACRAMENTO COUNTY APPROPRIATION LIMIT

Fiscal Year	Appropriation Limit	Appropriations Subject to Limit ^{1 2}	Amount Under Limit
2019-20	2,566,137,112	474,721,755	2,091,415,357
2020-21	2,688,206,381	495,999,036	2,192,207,345
2021-22	2,872,368,357	854,903,660	2,017,464,697
2022-23	3,093,557,093	925,341,342	2,168,215,751
2023-24	3,238,342,124	957,265,793	2,281,076,331
2024-25 (Budget)	3,379,730,213	994,433,854	2,385,296,359

¹Appropriations Subject to Limit do not include realignment funds as they are restrictive.

²Commencing with Fiscal Year 2021-22, state subventions are included in the Appropriations Subject to Limit

RESOLUTION ESTABLISHING APPROPRIATION LIMITS

Page 2

SPECIAL DISTRICTS APPROPRIATION LIMIT

Fund	District	Appropriation Limit	Appropriations Subject to Limit	Amount Under Limit
229	Natomas Fire District	9,744,325	4,577,573	5,166,752
253	County Service Area No. 1	9,067,285	762,150	8,305,135
319	Sacramento County Water Agency - Zone 12	28,063,524	8,427,175	19,636,349
336	Mission Oaks Recreation and Park District	28,966,788	3,854,546	25,112,242
337	Carmichael Recreation and Parks District	6,506,065	3,904,841	2,601,224
338	Sunrise Recreation and Park District	22,470,839	6,918,207	15,552,632
351	Del Norte Oaks Recreation and Park District	59,258	4,504	54,754

On a motion by Supervisor Serna, seconded by Supervisor Desmond, the foregoing resolution was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 24th day of September, 2024, by the following vote, to wit:

AYES: Supervisors Desmond, Frost, Serna, Kennedy

NOES: None

ABSENT: Supervisors Hume

ABSTAIN: None

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



ATTEST:

Florence Evans

Pat O'Rourke
Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS

SEP 24 2024
Florence Evans
BY *Florence Evans*
In accordance with Section 13 of the Government Code

RESOLUTION NO. 2024-0676**AUTHORIZE THE COUNTY EXECUTIVE TO EXECUTE AN AGREEMENT
WITH LAW ENFORCEMENT CHAPLAINCY-SACRAMENTO
IN THE AMOUNT OF \$40,000**

WHEREAS, during the Adopted Budget hearings for Fiscal Year 2024-25 the Board of Supervisors approved funding in the amount of \$40,000 for the Law Enforcement Chaplaincy-Sacramento.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of the COUNTY OF SACRAMENTO, a political subdivision of the State of California, that the County Executive, or his designee, is hereby authorized on behalf of the COUNTY OF SACRAMENTO to execute an agreement with Law Enforcement Chaplaincy-Sacramento for \$40,000.

BE IT FURTHER RESOLVED that the County Executive, or his designee, is hereby authorized to execute amendments to such agreements for non-monetary changes and monetary decreases, increase the total contract amount by no more than ten percent, exercise the power to terminate with or without cause, and perform everything necessary to carry out the purpose of this Resolution.

AUTHORIZE THE COUNTY EXECUTIVE TO EXECUTE AN AGREEMENT WITH
LAW ENFORCEMENT CHAPLAINCY-SACRAMENTO IN THE AMOUNT OF
\$40,000

Page 2

On a motion by Supervisor Serna, seconded by Supervisor Desmond,
the foregoing resolution was passed and adopted by the Board of
Supervisors of the County of Sacramento, State of California, this 24th day of
September, 2024, by the following vote, to wit:

AYES: Supervisors Desmond, Frost, Serna, Kennedy

NOES: None

ABSENT: Supervisors Hume

ABSTAIN: None

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



ATTEST: *Florence Evans*
Clerk, Board of Supervisors

Pat O'K
Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS

SEP 24 2024
BY: *Florence Evans*
Clerk of the Board

In accordance with Section 25103 of the Government Code
of the State of California a copy of the document has been
delivered to the Chair of the Board of Supervisors, County
of Sacramento on SEP 24 2024

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

ATTACHMENT 1

SACRAMENTO COUNTY
APPROPRIATION LIMIT CALCULATION WORKSHEET

	General	Library	T. O. Tax
2022-23			
Non-residential new construction	1.0000		
Per Capita Personal Income	1.0755		
Population Change Factor	1.0014		
Calculation	1.0770		
Cumulative Growth for 2022-23	15.2906	2,975,907,056	94,506,123
Source: limitcal	Total:	3,093,557,093	23,143,915
2023-24			
Non-residential new construction	1.0000		
Per Capita Personal Income	1.0444		
Population Change Factor	1.0023		
Calculation	1.0468		
Cumulative Growth for 2023-24	16.0062	3,115,185,815	98,929,210
Source: limitcal	Total:	3,238,342,124	24,227,099
2024-25			
Non-residential new construction	1.0000		
Per Capita Personal Income	1.0362		
Population Change Factor	1.0072		
Calculation	1.0437		
Cumulative Growth for 2024-25	16.7050	3,251,196,821	103,248,523
Source: limitcal	Total:	3,379,730,213	25,284,870

The population growth factor is based on the percentage change from prior year in the County of Sacramento's incorporated population.

The inflation factor is based on the percentage change from prior year in the State of California's per capita personal income.

Population growth and inflation factors are provided by the State of California Department of Finance.

ATTACHMENT 1

CARMICHAEL RECREATION AND PARK DISTRICT
 PROP. 111 (APPROPRIATION LIMIT CALCULATION)
 FY 2022-23 TO FY 2024-25

Recalculation Based on the Highest Population Percentage Rates

		FY 2022-23	FY 2023-24	FY 2024-25
(A)	Prior Year Limit	5,599,913	6,005,843	6,271,248
(B)	Per Capita Personal Income	1.0755	1.0444	1.0362
(C)	Population % Change	0.9972	0.9998	1.0012
(D) = (B) x (C)	Yearly index	1.0725	1.0442	1.0374
(E) = (A) X (D)	Current Year Limit	6,005,843	6,271,248	6,506,065

Rates

CPI % Change	1.0755	1.0444	1.0362
Highest Population % Change	0.9972	0.9998	1.0012
County-wide Population % Change	0.9972	0.9998	1.0012
Unincorporated Population % Change	0.9914	0.9924	0.9960
CPI Change	7.55	4.44	3.62
County-wide Population Change	-0.28	-0.02	0.12
Unincorporated Population Change	-0.86	-0.76	-0.40

ATTACHMENT 1

CSA-1

PROP. 111 (APPROPRIATION LIMIT CALCULATION)

FY 2022-23 TO FY 2024-25

Recalculation Based on the Highest Population Percentage Rates

		FY 2022-23	FY 2023-24	FY 2024-25
(A)	Prior Year Limit	7,804,411	8,370,142	8,740,028
(B)	Per Capita Personal Income	1.0755	1.0444	1.0362
(C)	Population % Change	0.9972	0.9998	1.0012
(D) = (B) x (C)	Yearly index	1.0725	1.0442	1.0374
(E) = (A) X (D)	Current Year Limit	8,370,142	8,740,028	9,067,285

Rates

CPI % Change	1.0755	1.0444	1.0362
Highest Population % Change	0.9972	0.9998	1.0012
County-wide Population % Change	0.9972	0.9998	1.0012
Unincorporated Population % Change	0.9914	0.9924	0.9960
CPI Change	7.55	4.44	3.62
County-wide Population Change	-0.28	-0.02	0.12
Unincorporated Population Change	-0.86	-0.76	-0.40

ATTACHMENT 1

DEL NORTE PARK MAINTENANCE DISTRICT
 PROP. 111 (APPROPRIATION LIMIT CALCULATION)
 FY 2022-23 TO FY 2024-25

Recalculation Based on the Highest Population Percentage Rates

		FY 2022-23	FY 2023-24	FY 2024-25
(A)	Prior Year Limit	51,004	54,702	57,119
(B)	Per Capita Personal Income	1.0755	1.0444	1.0362
(C)	Population % Change	0.9972	0.9998	1.0012
(D) = (B) x (C)	Yearly index	1.0725	1.0442	1.0374
(E) = (A) X (D)	Current Year Limit	54,702	57,119	59,258

Rates

CPI % Change	1.0755	1.0444	1.0362
Highest Population % Change	0.9972	0.9998	1.0012
County-wide Population % Change	0.9972	0.9998	1.0012
Unincorporated Population % Change	0.9914	0.9924	0.9960
CPI Change	7.55	4.44	3.62
County-wide Population Change	-0.28	-0.02	0.12
Unincorporated Population Change	-0.86	-0.76	-0.40

ATTACHMENT 1

MISSION OAKS RECREATION AND PARK DISTRICT
 PROP. 111 (APPROPRIATION LIMIT CALCULATION)
 FY 2022-23 TO FY 2024-25

Recalculation Based on the Highest Population Percentage Rates

		FY 2022-23	FY 2023-24	FY 2024-25
(A)	Prior Year Limit	24,932,351	26,739,662	27,921,317
(B)	Per Capita Personal Income	1.0755	1.0444	1.0362
(C)	Population % Change	0.9972	0.9998	1.0012
(D) = (B) x (C)	Yearly index	1.0725	1.0442	1.0374
(E) = (A) X (D)	Current Year Limit	26,739,662	27,921,317	28,966,788

Rates

CPI % Change	1.0755	1.0444	1.0362
Highest Population % Change	0.9972	0.9998	1.0012
County-wide Population % Change	0.9972	0.9998	1.0012
Unincorporated Population % Change	0.9914	0.9924	0.9960
CPI Change	7.55	4.44	3.62
County-wide Population Change	-0.28	-0.02	0.12
Unincorporated Population Change	-0.86	-0.76	-0.40

ATTACHMENT 1

NATOMAS FIRE DISTRICT
 PROP. 111 (APPROPRIATION LIMIT CALCULATION)
 FY 2022-23 TO FY 2024-2025

Recalculation Based on the Highest Population Percentage Rates

		FY 2022-23	FY 2023-24	FY 2024-25
(A)	Prior Year Limit	8,387,155	8,995,128	9,392,632
(B)	Per Capita Personal Income	1.0755	1.0444	1.0362
(C)	Population % Change	0.9972	0.9998	1.0012
(D) = (B) x (C)	Yearly index	1.0725	1.0442	1.0374
(E) = (A) X (D)	Current Year Limit	8,995,128	9,392,632	9,744,325

Rates

CPI % Change	1.0755	1.0444	1.0362
Highest Population % Change	0.9972	0.9998	1.0012
County-wide Population % Change	0.9972	0.9998	1.0012
Unincorporated Population % Change	0.9914	0.9924	0.9960
CPI Change	7.55	4.44	3.62
County-wide Population Change	-0.28	-0.02	0.12
Unincorporated Population Change	-0.86	-0.76	-0.40

ATTACHMENT 1

SUNRISE RECREATION AND PARK DISTRICT
 PROP. 111 (APPROPRIATION LIMIT CALCULATION)
 FY 2022-23 TO FY 2024-25

Recalculation Based on the Highest Population Percentage Rates

		FY 2022-23	FY 2023-24	FY 2024-25
(A)	Prior Year Limit	19,341,145	20,743,158	21,659,821
(B)	Per Capita Personal Income	1.0755	1.0444	1.0362
(C)	Population % Change	0.9972	0.9998	1.0012
(D) = (B) x (C)	Yearly index	1.0725	1.0442	1.0374
(E) = (A) X (D)	Current Year Limit	20,743,158	21,659,821	22,470,839

Rates

CPI % Change	1.0755	1.0444	1.0362
Highest Population % Change	0.9972	0.9998	1.0012
County-wide Population % Change	0.9972	0.9998	1.0012
Unincorporated Population % Change	0.9914	0.9924	0.9960
CPI Change	7.55	4.44	3.62
County-wide Population Change	-0.28	-0.02	0.12
Unincorporated Population Change	-0.86	-0.76	-0.40

ATTACHMENT 1

SACRAMENTO COUNTY WATER AGENCY ZONE 12
 PROP. 111 (APPROPRIATION LIMIT CALCULATION)
 FY 2022-23 TO FY 2024-25

Recalculation Based on the Highest Population Percentage Rates

		FY 2022-23	FY 2023-24	FY 2024-25
(A)	Prior Year Limit	24,154,892	25,905,846	27,050,654
(B)	Per Capita Personal Income	1.0755	1.0444	1.0362
(C)	Population % Change	0.9972	0.9998	1.0012
(D) = (B) x (C)	Yearly index	1.0725	1.0442	1.0374
(E) = (A) X (D)	Current Year Limit	25,905,846	27,050,654	28,063,524

Rates

CPI % Change	1.0755	1.0444	1.0362
Highest Population % Change	0.9972	0.9998	1.0012
County-wide Population % Change	0.9972	0.9998	1.0012
Unincorporated Population % Change	0.9914	0.9924	0.9960
CPI Change	7.55	4.44	3.62
County-wide Population Change	-0.28	-0.02	0.12
Unincorporated Population Change	-0.86	-0.76	-0.40

Fiscal Year 2023-24 Adopted Budget to FY 2024-25 Adopted Budget Appropriations Comparisons

		TOTAL APPROPRIATIONS			
Fund	Budget Unit - Name	FY 2023-24 Adopted Budget	FY 2024-25 Adopted Budget	Changes from FY 2023-24 Adopted Budget	% Change from FY 2023-24 Adopted Budget
General Fund					
Elected Officials					
001A	3610000BU - Assessor	22,631,707	23,323,143	691,436	3.1%
001A	4050000BU - Board of Supervisors	5,266,873	5,759,931	493,058	9.4%
001A	5800000BU - District Attorney	123,077,516	126,556,390	3,478,874	2.8%
001A	7400000BU - Sheriff	677,695,985	684,848,567	7,152,582	1.1%
	Subtotal - ELECTED OFFICIALS	828,672,081	840,488,031	11,815,950	1.4%
General Government					
001A	4010000BU - Clerk of the Board	4,329,348	4,672,959	343,611	7.9%
001A	4210000BU - Civil Service Commission	518,037	549,983	31,946	6.2%
001A	4810000BU - County Counsel	7,342,456	7,889,869	547,413	7.5%
001A	5110000BU - Financing-Transfers/Reimbursement	40,247,246	26,121,851	(14,125,395)	(35.1%)
001A	5730000BU - County Executive Cabinet	6,597,945	6,928,663	330,718	5.0%
001A	5770000BU - Non-Departmental Costs/General Fund	25,058,032	25,129,020	70,988	0.3%
001A	5980000BU - Appropriation For Contingency	13,978,369	14,492,295	513,926	3.7%
	Subtotal - GENERAL GOVERNMENT	98,071,433	85,784,640	(12,286,793)	(12.5%)
Administrative Services					
001A	3230000BU - Department Of Finance	41,289,287	41,853,458	564,171	1.4%
001A	3240000BU - County Clerk/Recorder	15,258,182	12,838,403	(2,419,779)	(15.9%)
001A	4410000BU - Voter Registration And Elections	15,737,430	17,656,324	1,918,894	12.2%
001A	5710000BU - Data Processing-Shared Systems	28,281,832	27,511,303	(770,529)	(2.7%)
001A	5740000BU - Office of Compliance	0	0	0	#DIV/0
001A	5920000BU - Contribution To LAFCO	256,552	269,380	12,828	5.0%
001A	5970000BU - Office of Labor Relations	477,564	0	(477,564)	(100.0%)
001A	6050000BU - Personnel Services	19,034,391	21,522,462	2,488,071	13.1%
001A	7090000BU - Emergency Services	11,735,061	10,328,903	(1,406,158)	(12.0%)
	Subtotal - ADMINISTRATIVE SERVICES	132,070,299	131,980,233	(90,066)	(0.1%)
Social Services					
001A	5810000BU - Child Support Services	48,574,202	48,011,653	(562,549)	(1.2%)
001A	5820000BU - Homeless Services and Housing	58,307,183	56,454,951	(1,852,232)	(3.2%)
001A	7200000BU - Health Services	806,863,574	849,713,924	42,850,350	5.3%
001A	7230000BU - Juvenile Medical Services	12,498,697	0	(12,498,697)	(100.0%)
001A	7250000BU - IHSS Provider Payments	137,610,346	154,654,090	17,043,744	12.4%
001A	7270000BU - Health - Medical Treatment Payments	2,491,350	2,091,350	(400,000)	(16.1%)
001A	7410000BU - Correctional Health Services	101,796,936	126,555,538	24,758,602	24.3%
001A	7800000BU - Child, Family and Adult Services	297,693,447	309,506,999	11,813,552	4.0%
001A	8100000BU - Human Assistance-Administration	354,506,163	360,186,915	5,680,752	1.6%
001A	8700000BU - Human Assistance-Aid Payments	453,498,289	474,092,108	20,593,819	4.5%
	Subtotal - SOCIAL SERVICES	2,273,840,187	2,381,267,528	107,427,341	4.7%
Community Services					
001A	3210000BU - Agricultural Comm-Sealer Of Wts & Meas	5,877,966	5,935,617	57,651	1.0%
001A	3220000BU - Animal Care Services	14,770,610	15,136,952	366,342	2.5%
001A	3260000BU - Wildlife Services	193,989	195,000	1,011	0.5%
001A	3310000BU - Cooperative Extension	548,126	598,899	50,773	9.3%
001A	4660000BU - Fair Housing Services	226,342	0	(226,342)	(100.0%)
001A	5720000BU - Community Development	29,250,561	30,261,182	1,010,621	3.5%
001A	6400000BU - Regional Parks	30,228,507	30,582,732	354,225	1.2%
	Subtotal - COMMUNITY SERVICES	81,096,101	82,710,382	1,614,281	2.0%
Public Safety And Justice					
001A	4522000BU - Contribution To The Law Library	304,556	311,401	6,845	2.2%
001A	4610000BU - Coroner	11,395,268	11,545,224	149,956	1.3%

Fiscal Year 2023-24 Adopted Budget to FY 2024-25 Adopted Budget Appropriations Comparisons

Fund	Budget Unit - Name	TOTAL APPROPRIATIONS			
		FY 2023-24 Adopted Budget	FY 2024-25 Adopted Budget	Changes from FY 2023-24 Adopted Budget	% Change from FY 2023-24 Adopted Budget
001A	5020000BU - Court / Non-Trial Court Operations	10,121,922	10,164,726	42,804	0.4%
001A	5040000BU - Court / County Contribution	24,468,756	24,468,756	0	0.0%
001A	5050000BU - Court Paid County Services	2,115,450	2,397,525	282,075	13.3%
001A	5510000BU - Conflict Criminal Defenders	11,720,773	12,097,220	376,447	3.2%
001A	5660000BU - Grand Jury	360,949	393,323	32,374	9.0%
001A	5750000BU - Justice Planning, Analytics and Coordination	224,038	236,840	12,802	5.7%
001A	5780000BU - Office of Inspector General	186,201	182,234	(3,967)	(2.1%)
001A	6700000BU - Probation	206,690,057	208,059,245	1,369,188	0.7%
001A	6760000BU - Care In Homes And Inst-Juv Court Wards	625,000	0	(625,000)	(100.0%)
001A	6910000BU - Public Defender	61,146,683	59,743,707	(1,402,976)	(2.3%)
Subtotal - PUBLIC SAFETY AND JUSTICE		329,359,653	329,600,201	240,548	0.1%
Total - GENERAL FUND DEPARTMENTS		3,743,109,754	3,851,831,015	108,721,261	2.9%
General Government					
001A	5700000BU - Non-Departmental Revenues/General Fund	(982,000)	0	982,000	(100.0%)
Subtotal - GENERAL GOVERNMENT		(982,000)	0	982,000	(100.0%)
TOTAL GENERAL FUND		3,742,127,754	3,851,831,015	109,703,261	2.9%
Non-General Fund					
Elected Officials					
001P	7409000BU - SSD DOJ Asset Forfeiture	1,321,084	1,423,795	102,711	7.8%
001R	5800001BU - District Attorney-Restricted Revenues	8,049,016	11,264,524	3,215,508	39.9%
001S	7408000BU - SSD Restricted Revenue	21,506,272	22,683,252	1,176,980	5.5%
054A	7400001BU - Jail Industries	312,012	382,663	70,651	22.6%
Subtotal - ELECTED OFFICIALS		31,188,384	35,754,234	4,565,850	14.6%
General Government					
001F	5060000BU - Community Investment Program	91,104	65,543	(25,561)	(28.1%)
001G	5790000BU - Neighborhood Revitalization	4,458,387	4,132,732	(325,655)	(7.3%)
001J	7460000BU - Public Safety Sales Tax	184,479,202	173,062,330	(11,416,872)	(6.2%)
001K	7480000BU - 1991 Realignment	419,562,868	411,628,761	(7,934,107)	(1.9%)
001M	7440000BU - 2011 Realignment	433,888,122	441,547,718	7,659,596	1.8%
015A	4060000BU - Transient-Occupancy Tax	6,143,140	5,364,838	(778,302)	(12.7%)
016A	5940000BU - Teeter Plan	43,604,591	49,332,237	5,727,646	13.1%
030A	9030000BU - Interagency Procurement	3,865,121	3,880,277	15,156	0.4%
101A	3070000BU - Antelope Public Facilities Financing Plan	3,852,714	4,076,967	224,253	5.8%
105A	2870000BU - Laguna Crk/Elliott Rch CFD No. 1	5,670,518	5,476,933	(193,585)	(3.4%)
107A	3090000BU - Laguna Community Facilities District	309,639	299,781	(9,858)	(3.2%)
108A	2840000BU - Vineyard Public Facilities Financing Plan	12,426,442	14,514,850	2,088,408	16.8%
115A	3081000BU - Bradshaw/US 50 Financing District	0	0	0	#DIV/0
118A	1182880BU - Florin Road Capital Project	426,429	461,163	34,734	8.1%
130A	1300000BU - Laguna Stonelake CFD	373,381	378,951	5,570	1.5%
131A	1310000BU - Park Meadows CFD-Bond Proceeds	187,929	200,413	12,484	6.6%
132A	1320000BU - Mather Landscape Maint CFD	520,593	523,958	3,365	0.6%
136A	1360000BU - Mather PFFP	806,458	839,551	33,093	4.1%
138D	1430000BU - North Vineyard Station Specific Plan	6,735,027	6,139,428	(595,599)	(8.8%)
138E	1600000BU - Countywide Library Facilities	5,436,470	6,940,828	1,504,358	27.7%
139A	1390000BU - Metro Air Park 2001 CFD 2000-1	47,177,236	36,039,865	(11,137,371)	(23.6%)
140A	1400000BU - McClellan CFD 2004-1	945,159	972,605	27,446	2.9%
142A	1420000BU - Metro Air Park Services Tax	1,012,981	1,395,542	382,561	37.8%
144A	1440000BU - North Vineyard Station CFDs	5,400,278	6,055,486	655,208	12.1%
145A	1450000BU - Florin Vineyard Comm Plan	2,421,923	6,896,678	4,474,755	184.8%

Fiscal Year 2023-24 Adopted Budget to FY 2024-25 Adopted Budget Appropriations Comparisons

Fund	Budget Unit - Name	TOTAL APPROPRIATIONS			
		FY 2023-24 Adopted Budget	FY 2024-25 Adopted Budget	Changes from FY 2023-24 Adopted Budget	% Change from FY 2023-24 Adopted Budget
146A	1460000BU - Metro Air Park Impact Fees	62,554,532	41,056,595	(21,497,937)	(34.4%)
147A	1470000BU - Florin Vineyard No. 1 CFD 2016-2	695,483	725,916	30,433	4.4%
257C	2857000BU - CSA No. 10	554,726	576,009	21,283	3.8%
277A	9277000BU - Fixed Asset Revolving	3,840,076	3,841,576	1,500	0.0%
280A	9280000BU - Juvenile Courthouse Project-Debt Service	2,529,595	2,627,516	97,921	3.9%
282A	9282000BU - 2004 Pension Obligation Bond-Debt Service	52,035,409	151,428,958	99,393,549	191.0%
284A	9284000BU - Tobacco Litigation Settlement-Capital Projects	96	0	(96)	(100.0%)
301A	3011000BU - 2020 Refunding COPs-Debt Service	4,152,738	4,202,081	49,343	1.2%
307A	9307001BU - 2018 Refunding COPs-Debt Service	10,274,541	10,349,513	74,972	0.7%
313A	9313000BU - Pension Obligation Bond-Debt Service	101,500,284	398,724	(101,101,560)	(99.6%)
Subtotal - GENERAL GOVERNMENT		1,427,933,192	1,395,434,323	(32,498,869)	(2.3%)
Administrative Services					
001Q	3241000BU - Clerk/Recorder Fees	9,036,228	8,108,403	(927,825)	(10.3%)
001R	7091000BU - OES-Restricted Revenues	416,357	440,181	23,824	5.7%
007A	3100000BU - Capital Construction	146,315,986	166,033,018	19,717,032	13.5%
011A	6310000BU - County Library	1,399,350	1,415,816	16,466	1.2%
021D	2180000BU - Technology Cost Recovery Fee	1,631,582	1,808,275	176,693	10.8%
031A	7600000BU - Department of Technology	128,881,562	141,391,028	12,509,466	9.7%
034A	2070000BU - Fixed Assets-Heavy Equipment	19,410,355	11,673,281	(7,737,074)	(39.9%)
035A	7000000BU - General Services	203,476,644	208,938,444	5,461,800	2.7%
036G	7080000BU - General Services-Capital Outlay	18,865,339	21,701,152	2,835,813	15.0%
037A	3910000BU - Liability/Property Insurance	49,821,300	49,603,637	(217,663)	(0.4%)
038A	3920000BU - Dental Insurance	17,800,000	17,800,000	0	0.0%
039A	3900000BU - Workers Compensation Insurance	36,432,084	41,829,864	5,397,780	14.8%
040A	3930000BU - Unemployment Insurance	2,355,487	1,385,616	(969,871)	(41.2%)
056A	7990000BU - Parking Enterprise	4,026,919	4,140,446	113,527	2.8%
059A	7020000BU - Regional Radio Communications System	6,293,947	6,233,072	(60,875)	(1.0%)
060A	7860000BU - Board Of Retirement	37,682,400	21,901,486	(15,780,914)	(41.9%)
Subtotal - ADMINISTRATIVE SERVICES		683,845,540	704,403,719	20,558,179	3.0%
Social Services					
001I	7290000BU - Mental Health Services Act	154,392,768	146,348,106	(8,044,662)	(5.2%)
001R	5820800BU - HSH Restricted Revenues	0	0	0	#DIV/0
001R	7208000BU - Health Svcs-Restricted Revenues	12,155,864	61,653,335	49,497,471	407.2%
001R	7809900BU - Child, Family Adult-Restricted Revenues	23,218,558	15,679,667	(7,538,891)	(32.5%)
001R	8100800BU - Human Assistance-Restricted Revenues	258,432	405,997	147,565	57.1%
001U	7209000BU - Patient Care Revenue	0	278,001,117	278,001,117	#DIV/0
010B	3350000BU - Environmental Management	24,242,137	24,490,738	248,601	1.0%
010C	3351000BU - EMD Special Program Funds	311,000	431,000	120,000	38.6%
013A	7210000BU - First 5 Sacramento Commission	22,561,939	22,146,121	(415,818)	(1.8%)
Subtotal - SOCIAL SERVICES		237,140,698	549,156,081	312,015,383	131.6%
Sanitation Districts					
261A	3028000BU - Sacramento Regional Sanitation District	78,094,407	80,231,651	2,137,244	2.7%
267A	3005000BU - Sacramento Area Sewer District	53,690,988	55,371,231	1,680,243	3.1%
Subtotal - SANITATION DISTRICTS		131,785,395	135,602,882	3,817,487	2.9%
Community Services					
001R	3220800BU - Animal Care-Restricted Revenues	365,378	458,590	93,212	25.5%
001R	6410000BU - Parks-Restricted Revenues	3,004,705	2,493,842	(510,863)	(17.0%)
002A	6460000BU - Fish And Game Propagation	14,814	10,407	(4,407)	(29.7%)
005A	2900000BU - Roads	270,317,612	310,695,344	40,377,732	14.9%
005B	2960000BU - Department of Transportation	71,037,122	73,441,009	2,403,887	3.4%
006A	6570000BU - Park Construction	27,754,253	29,474,755	1,720,502	6.2%

Fiscal Year 2023-24 Adopted Budget to FY 2024-25 Adopted Budget Appropriations Comparisons

Fund	Budget Unit - Name	TOTAL APPROPRIATIONS			
		FY 2023-24 Adopted Budget	FY 2024-25 Adopted Budget	Changes from FY 2023-24 Adopted Budget	% Change from FY 2023-24 Adopted Budget
018A	6470000BU - Golf	10,945,699	12,769,629	1,823,930	16.7%
020A	3870000BU - Economic Development	97,861,509	77,024,956	(20,836,553)	(21.3%)
021A	2150000BU - Building Inspection	24,537,644	24,364,396	(173,248)	(0.7%)
021E	2151000BU - Development and Code Services	75,310,201	74,935,059	(375,142)	(0.5%)
023A	3830000BU - Affordability Fee	3,500,000	7,980,210	4,480,210	128.0%
025P	2910000BU - SCTDF Capital Fund	14,930,995	29,074,895	14,143,900	94.7%
026A	2140000BU - Transportation-Sales Tax	60,702,972	98,354,336	37,651,364	62.0%
028A	2800000BU - Connector Joint Powers Authority	796,344	657,135	(139,209)	(17.5%)
029G	0290007BU - South Sacramento Conservation Agency Admin	249,097	257,500	8,403	3.4%
041A	3400000BU - Airport System	592,464,026	634,497,961	42,033,935	7.1%
041B	3480000BU - Airport-Cap Outlay	163,021,656	511,616,976	348,595,320	213.8%
050A	2240000BU - Solid Waste Commercial Program	5,884,478	5,980,448	95,970	1.6%
051A	2200000BU - Solid Waste Enterprise	215,657,961	216,760,302	1,102,341	0.5%
068A	2930000BU - Rural Transit Program	4,324,942	3,123,156	(1,201,786)	(27.8%)
137A	1370000BU - Gold River Station #7 Landscape CFD	73,261	74,981	1,720	2.3%
141A	1410000BU - Sacramento County LM CFD 2004-2	454,506	510,298	55,792	12.3%
229A	2290000BU - Natomas Fire District	4,453,833	5,264,855	811,022	18.2%
253D	2530000BU - CSA No. 1	3,036,460	3,335,981	299,521	9.9%
314A	2810000BU - Water Agency Zone 11 - Drainage Infrastructure	29,286,200	30,258,600	972,400	3.3%
318A	3044000BU - Water Agency Zone 13	3,547,594	2,756,263	(791,331)	(22.3%)
320A	3050000BU - Water Agency Enterprise	223,408,815	245,162,409	21,753,594	9.7%
322A	3220001BU - Water Resources	50,940,277	48,078,577	(2,861,700)	(5.6%)
330A	3300000BU - Landscape Maintenance District	1,964,472	1,243,749	(720,723)	(36.7%)
336A	9336100BU - Mission Oaks Recreation And Park District	6,113,000	7,737,364	1,624,364	26.6%
336B	9336001BU - Mission Oaks Maint/Improvement Dist	1,676,953	1,523,774	(153,179)	(9.1%)
337A	9337000BU - Carmichael Recreation And Park District	18,852,462	18,935,519	83,057	0.4%
337B	9337100BU - Carmichael RPD Assessment District	171,603	0	(171,603)	(100.0%)
338A	9338000BU - Sunrise Recreation And Park District	11,753,988	15,647,910	3,893,922	33.1%
338B	9338001BU - Antelope Assessment	1,219,643	890,471	(329,172)	(27.0%)
338D	9338005BU - Citrus Heights Assessment Districts	116,000	116,000	0	0.0%
338E	9338009BU - After The Bell	2,516,917	0	(2,516,917)	(100.0%)
338F	9338006BU - Foothill Park	1,290,348	1,290,348	0	0.0%
351A	3516494BU - Del Norte Oaks Park District	800	3,800	3,000	375.0%
560A	6491000BU - CSA No.4B-(Wilton-Cosumnes)	21,275	25,148	3,873	18.2%
561A	6492000BU - CSA No.4C-(Delta)	40,004	47,987	7,983	20.0%
562A	6493000BU - CSA No.4D-(Herald)	8,714	9,548	834	9.6%
563A	6494000BU - County Parks CFD 2006-1	76,500	16,500	(60,000)	(78.4%)
Subtotal - COMMUNITY SERVICES		2,003,705,033	2,496,900,988	493,195,955	24.6%
Public Safety And Justice					
001R	5528000BU - Dispute Resolution-Restricted Revenues	670,284	971,673	301,389	45.0%
001R	6708000BU - Probation-Restricted Revenues	16,603,237	15,350,974	(1,252,263)	(7.5%)
Subtotal - PUBLIC SAFETY AND JUSTICE		17,273,521	16,322,647	(950,874)	(5.5%)
TOTAL NON-GENERAL FUND		4,532,871,763	5,333,574,874	800,703,111	17.7%
GRAND TOTAL		8,274,999,517	9,185,405,889	910,406,372	11.0%