

Table of Contents

General Budget Information	A-1
Board of Supervisors and County Officials	A-2
Organizational Chart	A-3
Purpose, Mission, Vision, and Values	A-4
State Schedules	B-1
Summary Schedules	B-2
All Funds Summary (Schedule 1)	B-2
Governmental Funds Summary (Schedule 2)	B-3
Fund Balance - Governmental Funds (Schedule 3)	B-6
Obligated Fund Balances by Governmental Funds (Schedule 4)	B-8
Summary of Additional Financing Sources by Source and Funds (Schedule 5)	B-14
Detail of Additional Financing Sources by Fund and Account (Schedule 6)	B-17
Summary of Financing Uses by Function and Fund (Schedule 7)	B-84
Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)	B-87
Special Districts and Other Agencies Summary (Schedule 12)	B-95
Fund Balance - Special Districts and Other Agencies (Schedule 13)	B-97
Special Districts and Other Agencies Summary - Obligated Fund Balances (Schedule 14)	B-99
Proprietary Schedules	B-100
Operation of Internal Service Funds (Schedule 10)	B-100
Operation of Enterprise Funds (Schedule 11)	B-110
Summary of Positions	C-1
Permanent Position Summary by Fund	C-2
Summary of Positions	C-3
Permanent Position Summary - Special Districts	C-82
Elected Officials	D-1
Introduction	D-2
Assessor	D-4
Assessor	BU 3610000 D-4
Board of Supervisors	D-8
Board of Supervisors	BU 4050000 D-8
District Attorney	D-11
District Attorney	BU 5800000 D-11

Table of Contents

District Attorney-Restricted Revenues	BU 5800001	D-25
Sheriff		D-32
Sheriff	BU 7400000	D-32
SSD Restricted Revenue	BU 7408000	D-54
SSD DOJ Asset Forfeiture	BU 7409000	D-68
Jail Industries	BU 7400001	D-70

General Government

E-1

Introduction		E-3
1991 Realignment		E-6
1991 Realignment	BU 7480000	E-6
2011 Realignment		E-13
2011 Realignment	BU 7440000	E-13
Appropriation For Contingencies		E-23
Appropriation For Contingency	BU 5980000	E-23
Civil Service Commission		E-24
Civil Service Commission	BU 4210000	E-24
Clerk of the Board		E-27
Clerk of the Board	BU 4010000	E-27
Community Investment Program		E-35
Community Investment Program	BU 5060000	E-35
County Counsel		E-39
County Counsel	BU 4810000	E-39
County Executive Cabinet		E-43
County Executive Cabinet	BU 5730000	E-43
Financing Districts		E-53
Antelope Public Facilities Financing Plan	BU 3070000	E-53
CSA No. 10	BU 2857000	E-59
Countywide Library Facilities	BU 1600000	E-61
Florin Road Capital Project	BU 1182880	E-63
Florin Vineyard No. 1 CFD 2016-2	BU 1470000	E-65
Florin Vineyard Comm Plan	BU 1450000	E-67
Laguna Community Facilities District	BU 3090000	E-69
Laguna Crk/Elliott Rch CFD No. 1	BU 2870000	E-71
Laguna Stonelake CFD	BU 1300000	E-75
Mather Landscape Maint CFD	BU 1320000	E-77

Table of Contents

Mather PFFP	BU 1360000	E-79
McClellan CFD 2004-1	BU 1400000	E-81
Metro Air Park 2001 CFD 2000-1	BU 1390000	E-83
Metro Air Park Impact Fees	BU 1460000	E-85
Metro Air Park Services Tax	BU 1420000	E-87
North Vineyard Station Specific Plan	BU 1430000	E-89
North Vineyard Station CFDs	BU 1440000	E-91
Park Meadows CFD-Bond Proceeds	BU 1310000	E-95
Vineyard Public Facilities Financing Plan	BU 2840000	E-97
Financing-Transfers/Reimbursement		E-99
Financing-Transfers/Reimbursement	BU 5110000	E-99
Fixed Asset Revolving		E-101
Fixed Asset Revolving	BU 9277000	E-101
Interagency Procurement		E-103
Interagency Procurement	BU 9030000	E-103
Neighborhood Revitalization		E-105
Neighborhood Revitalization	BU 5790000	E-105
Non-Departmental Costs/General Fund		E-110
Non-Departmental Costs/General Fund	BU 5770000	E-110
Non-Departmental Revenues/General Fund		E-113
Non-Departmental Revenues/General Fund	BU 5700000	E-113
Public Facilities Financing		E-115
2004 Pension Obligation Bond-Debt Service	BU 9282000	E-115
2018 Refunding COPs-Debt Service	BU 9307001	E-117
2020 Refunding COPs-Debt Service	BU 3011000	E-119
Juvenile Courthouse Project-Debt Service	BU 9280000	E-121
Pension Obligation Bond-Debt Service	BU 9313000	E-123
Tobacco Litigation Settlement-Capital Projects	BU 9284000	E-125
Public Safety Sales Tax		E-127
Public Safety Sales Tax	BU 7460000	E-127
Teeter Plan		E-130
Teeter Plan	BU 5940000	E-130
Transient-Occupancy Tax		E-132
Transient-Occupancy Tax	BU 4060000	E-132

Table of Contents

Administrative Services	F-1
Introduction	F-3
Board Of Retirement	F-6
Board Of Retirement	BU 7860000 F-6
Contribution To LAFCO	F-10
Contribution To LAFCO	BU 5920000 F-10
County Clerk/Recorder	F-11
County Clerk/Recorder	BU 3240000 F-11
Clerk/Recorder Fees	BU 3241000 F-15
County Library	F-23
County Library	BU 6310000 F-23
Department Of Finance	F-25
Department Of Finance	BU 3230000 F-25
Department of Technology	F-43
Department of Technology	BU 7600000 F-43
Data Processing-Shared Systems	BU 5710000 F-52
Office of Compliance	BU 5740000 F-54
Regional Radio Communications System	BU 7020000 F-57
Technology Cost Recovery Fee	BU 2180000 F-61
Emergency Services	F-63
Emergency Services	BU 7090000 F-63
OES-Restricted Revenues	BU 7091000 F-71
General Services	F-75
General Services	BU 7000000 F-75
Capital Construction	BU 3100000 F-90
Fixed Assets-Heavy Equipment	BU 2070000 F-107
General Services-Capital Outlay	BU 7080000 F-110
Parking Enterprise	BU 7990000 F-113
Personnel Services	F-116
Personnel Services	BU 6050000 F-116
Office of Labor Relations	BU 5970000 F-136
Dental Insurance	BU 3920000 F-138
Liability/Property Insurance	BU 3910000 F-139
Unemployment Insurance	BU 3930000 F-141
Workers Compensation Insurance	BU 3900000 F-142

Table of Contents

Voter Registration And Elections	F-144	
Voter Registration And Elections	BU 4410000	F-144

Community Services **G-1**

Introduction		G-3
Agricultural Comm-Sealer Of Wts & Meas		G-7
Agricultural Comm-Sealer Of Wts & Meas	BU 3210000	G-7
Wildlife Services	BU 3260000	G-11
Airport		G-13
Airport System	BU 3400000	G-13
Airport-Cap Outlay	BU 3480000	G-25
Animal Care Services		G-31
Animal Care Services	BU 3220000	G-31
Animal Care-Restricted Revenues	BU 3220800	G-40
Community Development		G-42
Community Development	BU 5720000	G-42
Development and Code Services	BU 2151000	G-53
Building Inspection	BU 2150000	G-68
Affordability Fee	BU 3830000	G-71
Fair Housing Services	BU 4660000	G-73
Connector Joint Powers Authority		G-74
Connector Joint Powers Authority	BU 2800000	G-74
Cooperative Extension		G-77
Cooperative Extension	BU 3310000	G-77
Dependent Park Districts		G-79
Carmichael Recreation And Park District	BU 9337000	G-79
Carmichael RPD Assessment District	BU 9337100	G-89
Mission Oaks Recreation And Park District	BU 9336100	G-91
Mission Oaks Maint/Improvement Dist	BU 9336001	G-95
Sunrise Recreation And Park District	BU 9338000	G-97
Antelope Assessment	BU 9338001	G-101
Citrus Heights Assessment Districts	BU 9338005	G-103
Foothill Park	BU 9338006	G-105
After The Bell	BU 9338009	G-107
Economic Development		G-109
Economic Development	BU 3870000	G-109

Table of Contents

Natomas Fire District		G-124
Natomas Fire District	BU 2290000	G-124
Regional Parks		G-126
Regional Parks	BU 6400000	G-126
Parks-Restricted Revenues	BU 6410000	G-141
County Parks CFD 2006-1	BU 6494000	G-148
CSA No.4B-(Wilton-Cosumnes)	BU 6491000	G-150
CSA No.4C-(Delta)	BU 6492000	G-152
CSA No.4D-(Herald)	BU 6493000	G-154
Del Norte Oaks Park District	BU 3516494	G-156
Fish And Game Propagation	BU 6460000	G-158
Golf	BU 6470000	G-160
Park Construction	BU 6570000	G-164
South Sacramento Conservation Agency Admin		G-167
South Sacramento Conservation Agency Admin	BU 0290007	G-167
Transportation		G-170
Department of Transportation	BU 2960000	G-170
CSA No. 1	BU 2530000	G-183
Gold River Station #7 Landscape CFD	BU 1370000	G-185
Landscape Maintenance District	BU 3300000	G-187
Roads	BU 2900000	G-189
SCTDF Capital Fund	BU 2910000	G-194
Rural Transit Program	BU 2930000	G-201
Sacramento County LM CFD 2004-2	BU 1410000	G-206
Transportation-Sales Tax	BU 2140000	G-208
Waste Management and Recycling		G-213
Solid Waste Enterprise	BU 2200000	G-213
Solid Waste Commercial Program	BU 2240000	G-238
Water Resources		G-241
Water Resources	BU 3220001	G-241
Water Agency Enterprise	BU 3050000	G-252
Water Agency Zone 11 - Drainage Infrastructure	BU 2810000	G-262
Water Agency Zone 13	BU 3044000	G-269

Public Safety and Justice

H-1

Introduction		H-2

Table of Contents

Contribution To The Law Library		H-4
Contribution To The Law Library	BU 4522000	H-4
Coroner		H-5
Coroner	BU 4610000	H-5
Court / County Contribution		H-8
Court / County Contribution	BU 5040000	H-8
Court / Non-Trial Court Operations		H-9
Court / Non-Trial Court Operations	BU 5020000	H-9
Court Paid County Services		H-11
Court Paid County Services	BU 5050000	H-11
Dispute Resolution Program		H-13
Dispute Resolution-Restricted Revenues	BU 5528000	H-13
Grand Jury		H-15
Grand Jury	BU 5660000	H-15
Indigent Defense		H-16
Conflict Criminal Defenders	BU 5510000	H-16
Public Defender	BU 6910000	H-20
Justice Planning, Analytics and Coordination		H-25
Justice Planning, Analytics and Coordination	BU 5750000	H-25
Office of Inspector General		H-30
Office of Inspector General	BU 5780000	H-30
Probation		H-31
Probation	BU 6700000	H-31
Probation-Restricted Revenues	BU 6708000	H-48
Care In Homes And Inst-Juv Court Wards	BU 6760000	H-54

Social Services **I-1**

Introduction		I-2
Child Support Services		I-4
Child Support Services	BU 5810000	I-4
Child, Family and Adult Services		I-8
Child, Family and Adult Services	BU 7800000	I-8
Child, Family Adult-Restricted Revenues	BU 7809900	I-22
IHSS Provider Payments	BU 7250000	I-27
Environmental Management		I-29
Environmental Management	BU 3350000	I-29

Table of Contents

EMD Special Program Funds	BU 3351000	I-42
First 5 Sacramento Commission		I-45
First 5 Sacramento Commission	BU 7210000	I-45
Health Services		I-48
Health Services	BU 7200000	I-48
Health Svcs-Restricted Revenues	BU 7208000	I-65
Patient Care Revenue	BU 7209000	I-81
Correctional Health Services	BU 7410000	I-86
Health - Medical Treatment Payments	BU 7270000	I-96
Juvenile Medical Services	BU 7230000	I-100
Mental Health Services Act	BU 7290000	I-102
Homeless Services and Housing		I-113
Homeless Services and Housing	BU 5820000	I-113
HSH Restricted Revenues	BU 5820800	I-120
Human Assistance		I-122
Human Assistance-Administration	BU 8100000	I-122
Human Assistance-Aid Payments	BU 8700000	I-135
Human Assistance-Restricted Revenues	BU 8100800	I-148
 Sanitation Districts Agency		 J-1
Introduction		J-2
SacSewer Treatment and Resource Recovery		J-3
Sacramento Regional Sanitation District	BU 3028000	J-3
SacSewer Collection System		J-5
Sacramento Area Sewer District	BU 3005000	J-5

Glossary of Terms

General Budget Information

Table of Contents

Board of Supervisors and County Officials	A-2
Organizational Chart	A-3
Purpose, Mission, Vision, and Values	A-4



THE BOARD OF SUPERVISORS



DISTRICT 1
Phil Serna



DISTRICT 2
Patrick Kennedy



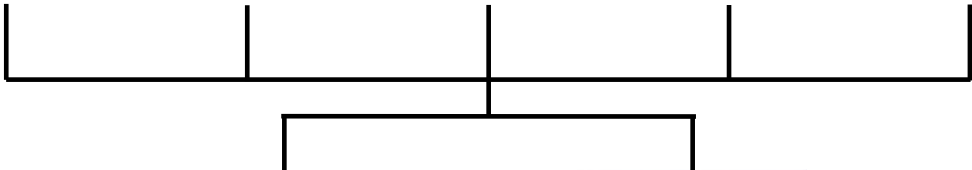
DISTRICT 3
Rich Desmond



DISTRICT 4
Rosario Rodriguez



DISTRICT 5
Pat Hume



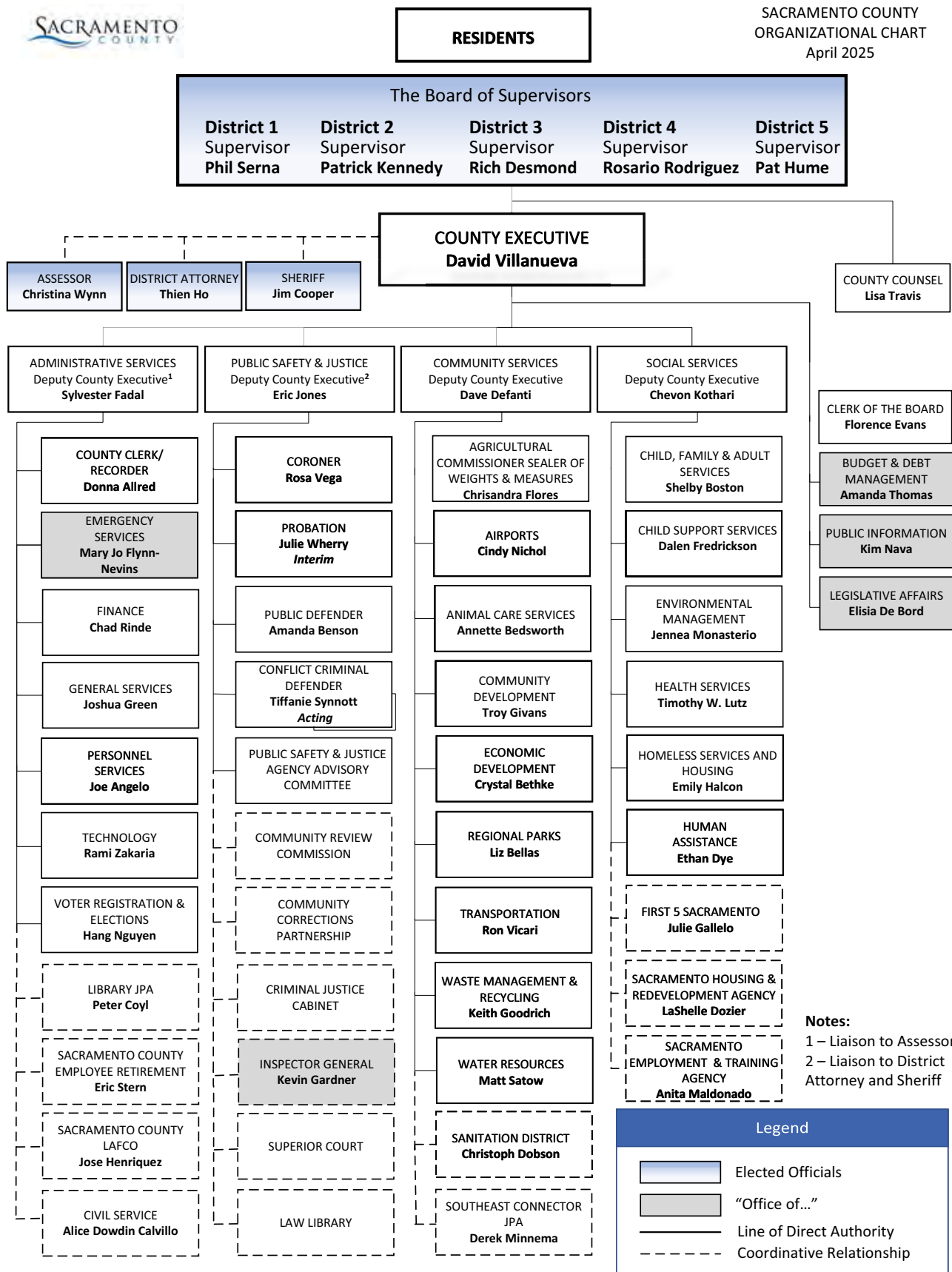
COUNTY EXECUTIVE
David Villanueva



COUNTY COUNSEL
Lisa Travis



SACRAMENTO COUNTY
ORGANIZATIONAL CHART
April 2025



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.



State Schedules

Table of Contents

Summary Schedules	B-2
All Funds Summary (Schedule 1)	B-2
Governmental Funds Summary (Schedule 2)	B-3
Fund Balance - Governmental Funds (Schedule 3)	B-6
Obligated Fund Balances by Governmental Funds (Schedule 4)	B-8
Summary of Additional Financing Sources by Source and Funds (Schedule 5)	B-14
Detail of Additional Financing Sources by Fund and Account (Schedule 6)	B-17
Summary of Financing Uses by Function and Fund (Schedule 7)	B-84
Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)	B-87
Special Districts and Other Agencies Summary (Schedule 12)	B-95
Fund Balance - Special Districts and Other Agencies (Schedule 13)	B-97
Special Districts and Other Agencies Summary - Obligated Fund Balances (Schedule 14)	B-99
Proprietary Schedules	B-100
Operation of Internal Service Funds (Schedule 10)	B-100
Operation of Enterprise Funds (Schedule 11)	B-110

All Funds Summary (Schedule 1)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 1	
County Budget Act		All Funds Summary					
		Fiscal Year 2025-26					
Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	\$ 169,177,261	\$ 53,722,833	\$ 5,444,871,243	\$ 5,667,771,337	\$ 5,580,769,472	\$ 87,001,865	\$ 5,667,771,337
Special Revenue Funds	168,066,996	14,238,855	532,758,600	715,064,451	711,284,782	3,779,669	715,064,451
Capital Project Funds	84,571,722	---	71,006,017	155,577,739	155,577,739	---	155,577,739
Debt Service Funds	5,844,118	---	173,748,827	179,592,945	179,592,945	---	179,592,945
Total Governmental Funds	\$ 427,660,097	\$ 67,961,688	\$ 6,222,384,687	\$ 6,718,006,472	\$ 6,627,224,938	\$ 90,781,534	\$ 6,718,006,472
Other Funds							
Internal Service Funds	\$ ---	\$ 6,309,584	\$ 489,110,159	\$ 495,419,743	\$ 486,832,971	\$ 8,586,772	\$ 495,419,743
Enterprise Funds	---	45,165,015	1,335,792,610	1,380,957,625	918,552,564	462,405,061	1,380,957,625
Special Districts and Other Agencies	\$ 136,027,524	\$ 5,832,346	\$ 129,272,985	\$ 271,132,855	\$ 266,089,465	\$ 5,043,390	\$ 271,132,855
Total Other Funds	\$ 136,027,524	\$ 57,306,945	\$ 1,954,175,754	\$ 2,147,510,223	\$ 1,671,475,000	\$ 476,035,223	\$ 2,147,510,223
Total All Funds	\$ 563,687,621	\$ 125,268,633	\$ 8,176,560,441	\$ 8,865,516,695	\$ 8,298,699,938	\$ 566,816,757	\$ 8,865,516,695

Governmental Funds Summary (Schedule 2)

Summary Schedules

State Controller Schedules		County of Sacramento Governmental Funds Summary Fiscal Year 2025-26					Schedule 2	
County Budget Act		Total Financing Sources					Total Financing Uses	
Fund Name	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
General Fund								
General Fund	\$ 71,000,000	\$ 7,521,253	\$ 3,881,855,677	\$ 3,960,376,930	\$ 3,960,376,930	\$ ---	\$ 3,960,376,930	
Neighborhood Revitalization	1,149,732	---	207,000	1,356,732	1,356,732	---	1,356,732	
Mental Health Services Act	(7,616,937)	19,368,008	101,290,870	113,041,941	113,041,941	---	113,041,941	
Public Safety Sales Tax	---	---	175,204,175	175,204,175	175,204,175	---	175,204,175	
1991 Realignment	93,586	11,490,290	420,546,503	432,130,379	432,130,379	---	432,130,379	
2011 Realignment	2,970,738	8,376,451	417,155,156	428,502,345	424,806,160	3,696,185	428,502,345	
Sheriff DOJ Asset Forfeiture	423,795	---	---	423,795	423,795	---	423,795	
Clerk/Recorder Fees	1,956,344	3,611,186	2,600,000	8,167,530	7,888,439	279,091	8,167,530	
Restricted Revenues Fund for Departments	40,863,240	1,788,582	52,260,262	94,912,084	94,912,084	---	94,912,084	
Sheriff Restricted Revenue	8,780,989	---	8,136,903	16,917,892	16,917,892	---	16,917,892	
Patient Care Revenue	47,826,589	---	369,659,858	417,486,447	334,459,858	83,026,589	417,486,447	
Transient Occupancy Tax	1,721,189	---	3,638,781	5,359,970	5,359,970	---	5,359,970	
Golf	7,996	1,567,063	12,316,058	13,891,117	13,891,117	---	13,891,117	
Total General Fund	\$ 169,177,261	\$ 53,722,833	\$ 5,444,871,243	\$ 5,667,771,337	\$ 5,580,769,472	\$ 87,001,865	\$ 5,667,771,337	
Special Revenue Funds								
Fish And Game Propagation	\$ (926)	---	\$ 9,713	\$ 8,787	\$ 4,956	\$ 3,831	\$ 8,787	
Roads	125,426,200	2,850	141,621,413	267,050,463	266,247,613	802,850	267,050,463	
Department of Transportation	3,400,000	---	75,814,953	79,214,953	79,214,953	---	79,214,953	
Environmental Management	(57,891)	1,956,315	23,185,486	25,083,910	25,083,910	---	25,083,910	
EMD Special Program Funds	296,151	116,800	34,350	447,301	441,000	6,301	447,301	
County Library	21,022	---	1,336,238	1,357,260	1,357,260	---	1,357,260	

Governmental Funds Summary (Schedule 2)
Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 2	
County Budget Act		Governmental Funds Summary						
		Fiscal Year 2025-26						
Fund Name	Total Financing Sources					Total Financing Uses		
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
Special Revenue Funds								
First 5 Sacramento Commission	---	---	2,715,222	2,715,222	2,715,222	---	2,715,222	
Economic Development	16,290,901	---	29,928,529	46,219,430	46,219,430	---	46,219,430	
Building Inspection	1,091,744	---	24,526,200	25,617,944	25,572,072	45,872	25,617,944	
Technology Cost Recovery Fee	3,476	804,358	2,053,000	2,860,834	2,860,834	---	2,860,834	
Development And Code Services	4,883,613	2,301,170	72,717,650	79,902,433	79,274,212	628,221	79,902,433	
Affordability Fee	382,851	---	5,911,699	6,294,550	6,294,550	---	6,294,550	
SCTDF Capital Fund	13,036,664	9,057,362	17,283,018	39,377,044	39,096,800	280,244	39,377,044	
Transportation-Sales Tax	2,431,775	---	129,840,099	132,271,874	132,271,874	---	132,271,874	
Solid Waste Commercial Program	759,279	---	5,475,000	6,234,279	4,221,929	2,012,350	6,234,279	
Jail Industry Trust Fund	102,137	---	306,030	408,167	408,167	---	408,167	
Total Special Revenue Funds	\$ 168,066,996	\$ 14,238,855	\$ 532,758,600	\$ 715,064,451	\$ 711,284,782	\$ 3,779,669	\$ 715,064,451	
Capital Project Funds								
Parks Construction	\$ 6,378,566	\$ ---	\$ 10,054,974	\$ 16,433,540	\$ 16,433,540	\$ ---	\$ 16,433,540	
Capital Construction	59,008,142	---	59,962,097	118,970,239	118,970,239	---	118,970,239	
Florin Road Capital Project	451,163	---	20,000	471,163	471,163	---	471,163	
NVSSP-Library	602,500	---	2,000	604,500	604,500	---	604,500	
North Vineyard Station Specific Plan	4,616,028	---	34,000	4,650,028	4,650,028	---	4,650,028	
North Vineyard Station CFDs	5,093,014	---	907,446	6,000,460	6,000,460	---	6,000,460	
Florin Vineyard Community Plan	8,422,309	---	25,500	8,447,809	8,447,809	---	8,447,809	
Total Capital Project Funds	\$ 84,571,722	\$ ---	\$ 71,006,017	\$ 155,577,739	\$ 155,577,739	\$ ---	\$ 155,577,739	
Debt Service Funds								

Governmental Funds Summary (Schedule 2)

Summary Schedules

State Controller Schedules County Budget Act		County of Sacramento Governmental Funds Summary Fiscal Year 2025-26					Schedule 2
Fund Name	Total Financing Sources					Total Financing Uses	
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Debt Service Funds							
Teeter Plan	\$ 3,553,146	\$ ---	\$ 45,779,091	\$ 49,332,237	\$ 49,332,237	\$ ---	\$ 49,332,237
2004 Pension Obligation Bond Debt Svc	2,290,972	---	127,969,736	130,260,708	130,260,708	---	130,260,708
Total Debt Service Funds	\$ 5,844,118	\$ ---	\$ 173,748,827	\$ 179,592,945	\$ 179,592,945	\$ ---	\$ 179,592,945
Total Governmental Funds	\$ 427,660,097	\$ 67,961,688	\$ 6,222,384,687	\$ 6,718,006,472	\$ 6,627,224,938	\$ 90,781,534	\$ 6,718,006,472

Fund Balance - Governmental Funds (Schedule 3)
Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 3	
County Budget Act		Fund Balance - Governmental Funds				Actual Estimated	
		Fiscal Year 2025-26				X	
Fund Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2025	
		Encumbrances	Nonspendable, Restricted and Committed				
1	2	3	4		5	6	
General Fund							
General Fund	\$ 342,578,064	\$ ---	\$ 10,997,822	\$ 260,580,242	\$	71,000,000	
Neighborhood Revitalization	1,149,732	---	---	---	---	1,149,732	
Mental Health Services Act	46,441,280	---	54,058,217	---	---	(7,616,937)	
1991 Realignment	29,905,832	---	29,812,246	---	---	93,586	
2011 Realignment	37,137,627	---	34,166,889	---	---	2,970,738	
Sheriff DOJ Asset Forfeiture	423,795	---	---	---	---	423,795	
Clerk/Recorder Fees	24,216,131	---	22,259,787	---	---	1,956,344	
Restricted Revenues Fund for Departments	58,865,716	---	18,002,476	---	---	40,863,240	
Sheriff Restricted Revenue	8,780,989	---	---	---	---	8,780,989	
Patient Care Revenue	80,681,124	---	32,854,535	---	---	47,826,589	
Transient Occupancy Tax	1,721,189	---	---	---	---	1,721,189	
Golf	4,171,333	---	4,163,337	---	---	7,996	
Total General Fund	\$ 636,072,812	\$ ---	\$ 206,315,309	\$ 260,580,242	\$	169,177,261	
Special Revenue Funds							
Fish And Game Propagation	\$ 13,451	\$ ---	\$ 14,377	\$ ---	\$	(926)	
Roads	139,926,200	---	14,500,000	---	---	125,426,200	
Department of Transportation	11,442,083	---	8,042,083	---	---	3,400,000	
Environmental Management	9,894,655	---	9,952,546	---	---	(57,891)	
EMD Special Program Funds	1,027,920	---	731,769	---	---	296,151	
County Library	21,022	---	---	---	---	21,022	
First 5 Sacramento Commission	14,857,050	---	14,857,050	---	---	---	
Economic Development	43,974,076	---	27,683,175	---	---	16,290,901	
Building Inspection	6,925,508	---	5,833,764	---	---	1,091,744	
Technology Cost Recovery Fee	811,310	---	807,834	---	---	3,476	
Development And Code Services	13,412,868	---	8,529,255	---	---	4,883,613	
Affordability Fee	382,851	---	---	---	---	382,851	

Fund Balance - Governmental Funds (Schedule 3)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 3	
County Budget Act		Fund Balance - Governmental Funds					
		Fiscal Year 2025-26					
Fund Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2025	
		Encumbrances	Nonspendable, Restricted and Committed			Actual	Estimated
1	2	3	4	5	6		
Special Revenue Funds							
SCTDF Capital Fund	69,529,402	---	56,492,738	---	---	---	13,036,664
Transportation-Sales Tax	6,331,775	---	3,900,000	---	---	---	2,431,775
Solid Waste Commercial Program	9,328,255	---	8,568,976	---	---	---	759,279
Jail Industry Trust Fund	102,137	---	---	---	---	---	102,137
Total Special Revenue Funds	\$ 327,980,563	\$ ---	\$ 159,913,567	\$ ---	\$ ---	\$ ---	\$ 168,066,996
Capital Project Funds							
Parks Construction	\$ 6,600,904	\$ ---	\$ 222,338	\$ ---	\$ ---	\$ ---	\$ 6,378,566
Capital Construction	59,008,142	---	---	---	---	---	59,008,142
Florin Road Capital Project	451,163	---	---	---	---	---	451,163
NVSSP-Library	602,500	---	---	---	---	---	602,500
North Vineyard Station Specific Plan	4,616,028	---	---	---	---	---	4,616,028
North Vineyard Station CFDs	5,093,014	---	---	---	---	---	5,093,014
Florin Vineyard Community Plan	8,422,309	---	---	---	---	---	8,422,309
Total Capital Project Funds	\$ 84,794,060	\$ ---	\$ 222,338	\$ ---	\$ ---	\$ ---	\$ 84,571,722
Debt Service Funds							
Teeter Plan	\$ 3,553,146	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ 3,553,146
2004 Pension Obligation Bond Debt Svc	2,290,972	---	---	---	---	---	2,290,972
Total Debt Service Funds	\$ 5,844,118	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ 5,844,118
Total Governmental Funds	\$ 1,054,691,553	\$ ---	\$ 366,451,214	\$ 260,580,242	\$ ---	\$ ---	\$ 427,660,097

Obligated Fund Balances by Governmental Funds (Schedule 4)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
		Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
General Fund							
General Fund							
Assigned - General Reserve	90,739,147	---	---	---	---	90,739,147	
Assigned - Cash Flow	32,421,527	---	---	---	---	32,421,527	
Assigned - Imprest Cash	513,650	---	---	---	---	513,650	
Assigned - Spec. Deposits-Travel	100,000	---	---	---	---	100,000	
Assigned - New Property Tax System	26,387,823	7,521,253	---	---	---	18,866,570	
Assigned - Service Stability	90,639,816	---	---	---	---	90,639,816	
Assigned - American River Parkway Homeless Rese	5,000,000	---	---	---	---	5,000,000	
Assigned - ARPA Administration	7,829,128	---	---	---	---	7,829,128	
Assigned - ARPA CBO Capacity Building	6,949,151	---	---	---	---	6,949,151	
Nonspendable - Loan Buyout (Teeter Plan)	2,685,709	---	---	---	---	2,685,709	
Nonspendable - Tax Loss (Teeter Plan)	7,574,509	---	---	---	---	7,574,509	
Nonspendable - Teeter Delinquencies	737,604	---	---	---	---	737,604	
Total General Fund	\$ 271,578,064	\$ 7,521,253	\$ ---	\$ ---	\$ ---	\$ 264,056,811	
Mental Health Services Act							
Restricted - Prudent Reserve	\$ 13,196,792	\$ ---	\$ ---	\$ ---	\$ ---	\$ 13,196,792	
Restricted - Comm Services and Supports	13,867,403	8,923,884	---	---	---	4,943,519	
Restricted - Prevention and Early Intervention	4,082,067	2,266,089	---	---	---	1,815,978	
Restricted - Projects – Innovation	22,413,299	7,679,379	---	---	---	14,733,920	
Restricted - Projects – Technological Needs	498,656	498,656	---	---	---	---	
Total Mental Health Services Act	\$ 54,058,217	\$ 19,368,008	\$ ---	\$ ---	\$ ---	\$ 34,690,209	

Obligated Fund Balances by Governmental Funds (Schedule 4)

Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds						
		Fiscal Year 2025-26						
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year		
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors			
1	2	3	4	5	6	7		
General Fund								
1991 Realignment								
Restricted - Social Services	5,488,777	5,488,777	---	---	---	---		
Restricted - Public Health	1,737,016	1,737,016	---	---	---	---		
Restricted - Mental Health	22,586,453	4,264,497	---	---	---	18,321,956		
Total 1991 Realignment	\$ 29,812,246	\$ 11,490,290	\$ ---	\$ ---	\$ ---	\$ 18,321,956		
2011 Realignment								
Restricted - Youthful Offender Block Grant	3,696,138	3,259,089	---	---	---	437,049		
Restricted - Local Innovation	2,204,651	---	---	1,330,000	---	3,534,651		
Restricted - Comm Corrections Planning	794,524	246,407	---	---	---	548,117		
Restricted - AB 109 Comm Corrections	19,644,415	4,518,573	---	---	---	15,125,842		
Restricted - District Attorney and Public Defender	1,608,158	352,382	---	---	---	1,255,776		
Restricted - Juvenile Justice Crime Prevention	5,317,980	---	---	1,507,256	---	6,825,236		
Restricted - Juvenile Probation Activities	901,023	---	---	---	---	901,023		
Restricted - Juvenile Reentry Grant	---	---	---	858,929	---	858,929		
Total 2011 Realignment	\$ 34,166,889	\$ 8,376,451	\$ ---	\$ 3,696,185	\$ ---	\$ 29,486,623		
Clerk/Recorder Fees								
Restricted - Modernization Fees	\$ 10,296,533	\$ 3,136,508	\$ ---	\$ ---	\$ ---	\$ 7,160,025		
Restricted - Micrographics Fees	5,528,388	12,965	---	---	---	5,515,423		
Restricted - Hours Fees	916,280	231,873	---	---	---	684,407		
Restricted - Index Fees	912,461	229,840	---	---	---	682,621		
Restricted - E-Recording Fees	4,042,258	---	---	217,329	---	4,259,587		
Restricted - Vital Health Statistics Fees	563,867	---	---	61,762	---	625,629		
Total Clerk/Recorder Fees	\$ 22,259,787	\$ 3,611,186	\$ ---	\$ 279,091	\$ ---	\$ 18,927,692		

Obligated Fund Balances by Governmental Funds (Schedule 4)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
		Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
General Fund							
Restricted Revenues Fund for Departments							
Restricted - Future Planned Programs	18,002,476	1,788,582	---	---	---	16,213,894	
Total Restricted Revenues Fund for Departments	\$ 18,002,476	\$ 1,788,582	\$ ---	\$ ---	\$ ---	\$ 16,213,894	
Patient Care Revenue							
Fund Balance Reserved	\$ 32,854,535	\$ ---	\$ ---	\$ 83,026,589	\$ ---	\$ 115,881,124	
Total Patient Care Revenue	\$ 32,854,535	\$ ---	\$ ---	\$ 83,026,589	\$ ---	\$ 115,881,124	
Golf							
Restricted - Future Services	4,163,337	1,567,063	---	---	---	2,596,274	
Total Golf	\$ 4,163,337	\$ 1,567,063	\$ ---	\$ ---	\$ ---	\$ 2,596,274	
Total General Fund	\$ 466,895,551	\$ 53,722,833	\$ ---	\$ 87,001,865	\$ ---	\$ 500,174,583	
Special Revenue Funds							
Fish And Game Propagation							
Restricted - Future Services	\$ 14,377	\$ ---	\$ ---	\$ 3,831	\$ ---	\$ 18,208	
Total Fish And Game Propagation	\$ 14,377	\$ ---	\$ ---	\$ 3,831	\$ ---	\$ 18,208	
Roads							
Restricted - Long-Term Liabilities	\$ 3,202,850	\$ 2,850	\$ ---	\$ ---	\$ ---	\$ 3,200,000	
Restricted - Working Capital	11,297,150	---	---	802,850	---	12,100,000	
Total Roads	\$ 14,500,000	\$ 2,850	\$ ---	\$ 802,850	\$ ---	\$ 15,300,000	
Department of Transportation							
Restricted - Future Services	\$ 8,042,083	\$ ---	\$ ---	\$ ---	\$ ---	\$ 8,042,083	
Total Department of Transportation	\$ 8,042,083	\$ ---	\$ ---	\$ ---	\$ ---	\$ 8,042,083	

Obligated Fund Balances by Governmental Funds (Schedule 4)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
		Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
Special Revenue Funds							
Environmental Management							
Restricted - EMD-Health	5,978,278	814,992	---	---	---	5,163,286	
Restricted - EMD-Admin	17,040	---	---	---	---	17,040	
Restricted - EMD-Hazardous Materials	3,957,228	1,141,323	---	---	---	2,815,905	
Total Environmental Management	\$ 9,952,546	\$ 1,956,315	\$ ---	\$ ---	\$ ---	\$ 7,996,231	
EMD Special Program Funds							
Restricted - Regional Water Quality Fund	354,204	---	---	100	---	354,304	
Restricted - EMD Well Restoration	186,576	116,800	---	---	---	69,776	
Restricted - Singe Wall UST	190,989	---	---	6,201	---	197,190	
Total EMD Special Program Funds	\$ 731,769	\$ 116,800	\$ ---	\$ 6,301	\$ ---	\$ 621,270	
First 5 Sacramento Commission							
Restricted - Future Services	\$ 14,857,050	\$ ---	\$ ---	\$ ---	\$ ---	14,857,050	
Total First 5 Sacramento Commission	\$ 14,857,050	\$ ---	\$ ---	\$ ---	\$ ---	14,857,050	

Obligated Fund Balances by Governmental Funds (Schedule 4)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
		Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
Special Revenue Funds							
Economic Development							
Restricted - Administration	\$ 250,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 250,000	
Restricted - Imprest Cash	300	---	---	---	---	300	
Restricted - Mather Reserve	1,560,067	---	---	---	---	1,560,067	
Restricted - Western Area Power Authority Continge	750,000	---	---	---	---	750,000	
Restricted - Business Environmental Restoration	575,000	---	---	---	---	575,000	
Restricted - Economic Development Restoration	2,910,000	---	---	---	---	2,910,000	
Restricted - Economic Development Projects	5,000,000	---	---	---	---	5,000,000	
Restricted - Western Area Power Authority - Projects	1,850,000	---	---	---	---	1,850,000	
Restricted - Qualified Investment	350,000	---	---	---	---	350,000	
Restricted - Mather Contingency 2008 TE	238,664	---	---	---	---	238,664	
Restricted - Mather Contingency 2008 TX	8,485,344	---	---	---	---	8,485,344	
Restricted - Mather Contingency	5,713,800	---	---	---	---	5,713,800	
Total Economic Development	\$ 27,683,175	\$ ---	\$ ---	\$ ---	\$ ---	27,683,175	
Building Inspection							
Restricted - Future Services	\$ 5,833,764	\$ ---	\$ ---	\$ 45,872	\$ ---	5,879,636	
Total Building Inspection	\$ 5,833,764	\$ ---	\$ ---	\$ 45,872	\$ ---	5,879,636	
Technology Cost Recovery Fee							
Restricted - Technology Cost Recovery Fee	\$ 807,834	\$ 804,358	\$ ---	\$ ---	\$ ---	3,476	
Total Technology Cost Recovery Fee	\$ 807,834	\$ 804,358	\$ ---	\$ ---	\$ ---	3,476	
Development And Code Services							
Restricted - Construction Mgmt and Inspection Div	8,529,255	2,301,170	---	628,221	---	6,856,306	
Total Development And Code Services	\$ 8,529,255	\$ 2,301,170	\$ ---	\$ 628,221	\$ ---	6,856,306	

Obligated Fund Balances by Governmental Funds (Schedule 4)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
		Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
Special Revenue Funds							
SCTDF Capital Fund							
Restricted - Future Construction	\$ 54,449,777	\$ 9,057,362	\$ ---	\$ ---	\$ ---	\$ 45,392,415	
Restricted - Five-Year Mitigation Act Update	2,042,961	---	---	280,244	---	2,323,205	
Total SCTDF Capital Fund	\$ 56,492,738	\$ 9,057,362	\$ ---	\$ 280,244	\$ ---	\$ 47,715,620	
Transportation-Sales Tax							
Restricted - Working Capital	\$ 3,900,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 3,900,000	
Total Transportation-Sales Tax	\$ 3,900,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 3,900,000	
Solid Waste Commercial Program							
Restricted - Commercial Programs	\$ 8,568,976	\$ ---	\$ ---	\$ 2,012,350	\$ ---	\$ 10,581,326	
Total Solid Waste Commercial Program	\$ 8,568,976	\$ ---	\$ ---	\$ 2,012,350	\$ ---	\$ 10,581,326	
Total Special Revenue Funds	\$ 159,913,567	\$ 14,238,855	\$ ---	\$ 3,779,669	\$ ---	\$ 149,454,381	
Capital Project Funds							
Parks Construction							
Restricted - American River Parkway	\$ 3,365	\$ ---	\$ ---	\$ ---	\$ ---	\$ 3,365	
Restricted - Loan to CSA 4C	8,986	---	---	---	---	8,986	
Restricted - General	209,987	---	---	---	---	209,987	
Total Parks Construction	\$ 222,338	\$ ---	\$ ---	\$ ---	\$ ---	\$ 222,338	
Total Capital Project Funds	\$ 222,338	\$ ---	\$ ---	\$ ---	\$ ---	\$ 222,338	
Total Governmental Funds							
Total Governmental Funds	\$ 627,031,456	\$ 67,961,688	\$ ---	\$ 90,781,534	\$ ---	\$ 649,851,302	

Summary of Additional Financing Sources by Source and Funds (Schedule 5)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund			
		Governmental Funds			
		Fiscal Year 2025-26			
Description	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Source					
Other Interfund Reimbursements	381,565,673	554,262,113	637,224,119		---
Semi-Discretionary Reimbursements	1,019,598,697	1,040,332,823	1,031,894,307		---
Taxes	\$ 837,229,422	\$ 893,469,716	\$ 921,725,312		\$
Licenses, Permits & Franchises	76,196,973	80,064,579	82,561,891		---
Fines, Forfeitures & Penalties	24,612,126	23,117,208	23,311,311		---
Revenue from Use Of Money & Property	227,500,577	193,202,451	170,425,619		---
Intergovernmental Revenues	2,448,455,565	2,741,044,754	2,906,426,219		---
Charges for Services	300,705,717	330,524,466	360,366,618		---
Miscellaneous Revenues	90,643,136	77,506,339	87,334,802		---
Other Financing Sources	564,778	25,655	21,000		---
Residual Equity Transfer In	21,036	203,564	1,093,489		---
Total Summarization by Source	\$ 5,407,093,701	\$ 5,933,753,668	\$ 6,222,384,687		---
Summarization by Fund					
General Fund	\$ 3,349,818,579	\$ 3,722,499,135	\$ 3,881,855,677		---
Neighborhood Revitalization	4,344	---	207,000		---
Mental Health Services Act	140,899,549	120,029,604	101,290,870		---
Public Safety Sales Tax	170,585,049	170,678,608	175,204,175		---
1991 Realignment	402,400,923	366,347,793	420,546,503		---
2011 Realignment	425,713,179	411,905,616	417,155,156		---
Sheriff DOJ Asset Forfeiture	102,710	250,000	---		---
Clerk/Recorder Fees	11,576,228	2,896,027	2,600,000		---
Restricted Revenues Fund for Departments	43,479,287	43,101,624	52,260,262		---
Sheriff Restricted Revenue	10,724,278	7,945,253	8,136,903		---
Patient Care Revenue	151,790,549	280,016,318	369,659,858		---
Fish And Game Propagation	10,694	6,210	9,713		---

Summary of Additional Financing Sources by Source and Funds (Schedule 5)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 5	
County Budget Act		Summary of Additional Financing Sources by Source and Fund				
		Governmental Funds				
		Fiscal Year 2025-26				
Description	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Fund						
Roads	128,305,656	167,074,381	141,621,413			
Department of Transportation	68,083,216	67,146,130	75,814,953			
Parks Construction	6,108,437	3,320,371	10,054,974			
Capital Construction	50,516,799	84,663,959	59,962,097			
Environmental Management	24,193,871	22,600,452	23,185,486			
EMD Special Program Funds	61,967	3,200	34,350			
County Library	1,290,004	1,324,014	1,336,238			
First 5 Sacramento Commission	19,304,703	16,436,011	2,715,222			
Transient Occupancy Tax	4,339,108	3,466,219	3,638,781			
Teeter Plan	38,304,746	45,779,091	45,779,091			
Golf	11,400,036	11,243,029	12,316,058			
Economic Development	33,176,459	35,623,834	29,928,529			
Building Inspection	20,774,781	22,087,708	24,526,200			
Technology Cost Recovery Fee	2,044,523	1,952,362	2,053,000			
Development And Code Services	60,515,461	68,935,418	72,717,650			
Affordability Fee	5,837,836	5,632,000	5,911,699			
SCTDF Capital Fund	18,176,438	15,974,485	17,283,018			
Transportation-Sales Tax	39,578,009	71,703,063	129,840,099			
Interagency Procurement	3,891,893	3,727,283	---			
Solid Waste Commercial Program	6,370,562	5,872,000	5,475,000			
Jail Industry Trust Fund	228,415	252,226	306,030			
Florin Road Capital Project	19,734	10,000	20,000			
NVSSP-Library	45,337	2,000	2,000			
North Vineyard Station Specific Plan	1,644,341	184,369	34,000			
North Vineyard Station CFDs	984,738	990,314	907,446			

Summary of Additional Financing Sources by Source and Funds (Schedule 5)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund			
		Governmental Funds			
		Fiscal Year 2025-26			
Description	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Fund					
Florin Vineyard Community Plan	5,436,196	2,436,500	25,500		
2004 Pension Obligation Bond Debt Svc	49,499,223	149,636,984	127,969,736		
Tobacco Litigation Settlement-Capital Projects	(58)	---	---		
Pension Obligation Bond Debt Svc	99,855,902	77	---		
Total Summarization by Fund		\$ 5,407,093,701	\$ 5,933,753,668	\$ 6,222,384,687	\$

Detail of Additional Financing Sources by Fund and Account (Schedule 6) Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Other Interfund Reimbursements							
			\$	8,893,868	\$	8,542,699	\$
		Inter Cost Recovery					9,461,599
		Operating Trans In	14,516,860	15,835,764	14,678,247		
		Mhsa Funds Reimb	127,471,636	139,438,570	113,041,941		
		Sheriff Restricted Funding	10,339,573	14,460,332	13,866,792		
		Community Corrections Planning	192,230	201,318	246,407		
		Restricted Funding	26,315,948	61,134,219	60,598,968		
		Patient Care Revenue (PCR) Reimbursement	118,936,014	232,189,729	334,459,858		
		Trans Inter Fund	2,486	---	---		
Total Other Interfund Reimbursements			\$	306,668,615	\$	471,802,631	\$

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account			
			Governmental Funds			
			Fiscal Year 2025-26			
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
General Fund						
Semi-Discretionary Reimbursements						
			\$	\$	\$	\$
		Realignment 1991 CalWORKS MOE	66,288,182	75,764,711	75,764,711	
		Realignment 1991 Chld Pov & Fam Sup	64,367,977	77,661,163	79,954,646	
		Realignment 1991 Family Support	45,153,170	38,583,765	38,583,765	
		Realignment 1991 Social Services	152,001,793	157,587,145	142,001,179	
		Realignment 1991 Mental Health	65,990,994	66,719,969	75,787,977	
		Realignment 1991 Health	16,052,791	19,618,492	20,038,101	
		Realignment 2011 AB 109	71,185,556	76,552,744	78,069,110	
		Realignment 2011	72,576,776	79,824,058	79,987,050	
		Realignment 2011 Protect Svc	161,719,006	158,920,067	157,507,312	
		Realignment 2011 Behav Hlth	126,412,398	118,064,289	108,996,281	
		Public Safety Svc St	177,850,055	171,036,420	175,204,175	
Total Semi-Discretionary Reimbursements			\$ 1,019,598,697	\$ 1,040,332,823	\$ 1,031,894,307	\$
Taxes						
		Prop Tax Cur Sec	\$ 335,412,598	\$ 353,073,295	\$ 368,917,250	\$
		Prop Tax Cur Unsec	11,836,697	13,041,401	13,432,643	
		Prop Tax Cur Sup	7,900,437	8,907,480	7,571,358	
		Prop Tax Sec Delinquent	2,596,120	3,080,739	2,443,326	
		Prop Tax Supplemental Del	862,150	833,393	708,384	

Detail of Additional Financing Sources by Fund and Account (Schedule 6) Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2025-26					
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Taxes							
		Prop Tax Unitary	5,527,545	6,089,374	6,211,161		---
		Prop Tax In-Lieu of Vehicle License Fee	233,644,943	245,397,284	258,677,170		---
		Prop Tax Redemption	10,329	10,000	10,000		---
		Prop Tax Pr Unsec	114,200	150,000	150,000		---
		Prop Tax Penalties	1,376,521	1,000,000	1,000,000		---
		Sales Use Tax	146,917,866	161,720,940	145,152,502		---
		Utility User Tax	19,584,074	22,490,000	22,940,000		---
		Trans Occupancy Tax	5,908,961	5,079,609	5,180,000		---
		Prop Tax Trans	11,488,032	13,000,000	13,000,000		---
		Taxes-Aircraft	645,891	554,681	571,321		---
		RDA Residual Distribution	14,000,751	14,004,492	14,213,819		---
		Taxes-Other	5,843	---	---		---
Total Taxes			\$ 797,832,957	\$ 848,432,688	\$ 860,178,934	\$	---
Licenses, Permits & Franchises							
		Animal Licenses	\$ 265,189	\$ 201,543	\$ 350,000	\$	---
		Business Lic	1,420,978	1,698,950	1,691,196		---
		Business Lic Spec	930,482	984,928	1,109,964		---
		Employee Permits	15,636	8,100	18,652		---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
General Fund						
Licenses, Permits & Franchises						
		Short Term Rental Business License	15,089	15,000	17,999	---
		Fict Bus Names	442,295	450,500	527,610	---
		Encroachment Permits	4,500	5,000	10,000	---
		Zoning Permits	60,935	158,031	110,000	---
		Cable TV Fran Fees	2,272,050	2,533,197	2,533,197	---
		Franchises	1,822,959	1,800,000	1,800,000	---
		Street/Trans Permits	16,920	16,380	19,000	---
		Lic/Permits Other	3,353,134	3,645,896	3,008,790	---
		Sws License/Permit	---	(555)	---	---
		Document/File Review	---	47,500	---	---
Total Licenses, Permits & Franchises			\$ 10,620,167	\$ 11,564,470	\$ 11,196,408	\$ ---
Fines, Forfeitures & Penalties						
		Vehicle Code Fines	\$ 2,577,395	\$ 2,789,102	\$ 2,562,715	\$ ---
		Other Court Fines	6,653,743	6,500,080	6,500,000	---
		Forfeit/Penalties	9,292,137	8,967,563	8,836,529	---
Total Fines, Forfeitures & Penalties			\$ 18,523,275	\$ 18,256,745	\$ 17,899,244	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2025-26					
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Revenue from Use Of Money & Property							
			\$	\$	\$	\$	
		Interest Income	39,649,239	18,529,683	14,237,578		
		Misc Income	772,170	700,000	700,000		
		Contributions	42,956	99,438			
		Bldg Rental Other	126,042	127,773	100,000		
		Agri Leases	1,000	9,600	9,600		
		Ground Leases-Other	95,004	397,893	402,052		
		Recreational Concess	38,996	75,000	78,000		
Total Revenue from Use Of Money & Property			\$ 40,725,407	\$ 19,939,387	\$ 15,527,230	\$	
Intergovernmental Revenues							
State Revenue							
		Cig Tax Unincorp	\$ 831,456	\$ 1,068,734	\$ 1,720,315	\$	
		Home Prop Tax Rel	2,372,881	2,300,000	2,300,000		
		State Aid-Other	1,647,949	2,093,729	2,000,000		
		Welf Admin St	84,812,498	96,746,960	87,968,100		
		Welf Svc St	51,681,578	52,948,602	56,191,981		
		Welf St-Calwin	1,682,195	737,619	737,619		
		Welf St	853,605	6,142,840	10,920,335		
		Welf St	32,694,485	39,949,896	41,427,301		
		Ccs-Administration	8,326,912	8,979,612	9,499,459		
		CCS-Treatment/Therapy	1,602,771	1,395,769	1,816,346		

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2025-26					
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Intergovernmental Revenues							
State Revenue							
		Medi-Cal Admin State	36,385,218	57,055,311	54,921,806		---
		Other Health State	5,746,009	11,921,081	15,369,939		---
		Agriculture St	3,160,913	2,979,877	2,677,973		---
		Public Defender St	2,999,685	2,655,341	2,709,302		---
		Veterans Affairs	696,451	836,877	924,413		---
		TCF-Trial Court Improvement Fund	53,462	---	---		---
		Realignment 2011	42,615	---	---		---
		State Aid Other Misc Programs	97,039,508	129,507,165	170,702,827		---
		State Medi/Cal Revenues	2,640,971	3,400,000	2,661,538		---
		Medi/Cal Ccs Therapy Bowling Green	116,822	137,956	---		---
		Medi/Cal Ccs Therapy Orchard	48,562	49,552	---		---
		Medi/Cal Ccs Therapy Starr King	60,115	75,930	---		---
		State Aid Sb 90 Misc Programs	6,221,852	3,655,004	1,394,121		---
		Total State Revenue	\$ 341,718,512	\$ 424,637,855	\$ 465,943,375	\$	---
Federal Revenues							
		Welf Admin Fed	\$ 225,723,121	\$ 251,247,911	\$ 250,162,788	\$	---
		Welf Svc Fed	56,900,470	61,176,649	67,085,483		---
		Welf Fed	139,001,951	167,539,806	190,178,153		---
		Welf Fed	29,504,588	30,793,459	30,906,535		---
		Health Federal	71,796,669	76,936,028	84,156,273		---
		Medi-Care Revenue	62,138	79,411	80,353		---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Intergovernmental Revenues							
Federal Revenues							
Construction Fed							
ARPA - SLFRF Revenue							
Federal Aid - Other Misc Program							
FEMA Grant Reimbursement							
PY FEMA Grant Reimbursement							
Total Federal Revenues \$ 565,126,544 \$ 631,940,229 \$ 666,888,172 \$							
Fees or Other Intgovernmental							
In Lieu Taxes-Other \$ 504,337 \$ 760,000 \$ 1,010,000 \$							
Miscellaneous Intergovernmental							
Prior Year Intergovernmental - State							
Prior Year Intergovernmental - Federal							
Prior Year Intergovernmental - Local							
Aid Local Gov Ag							
Sheriff's Contract City							
Redev Passthru							
Rev Neut Payments							
Total Fees or Other Intgovernmental \$ 95,621,012 \$ 95,458,495 \$ 90,813,191 \$							
Total Intergovernmental Revenues \$ 1,002,466,068 \$ 1,152,036,579 \$ 1,223,644,738 \$							
Charges for Services							

Summary Schedules

STATE SCHEDULES

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2025-26					
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Charges for Services							
		Training Svcs Fees	357,462	635,636	163,645		---
		Dps Department Services Teams	4,053,102	5,001,917	3,529,844		---
		401A Plan Administration Services	---	---	13,375		---
		Labor Relations Fees	---	336,164	---		---
		Planning Svc Fees	3,331,922	3,574,514	3,500,000		---
		Plan Check Fees	552,485	561,266	588,000		---
		Jail Booking Fees	780,720	566,795	559,064		---
		Recreation Svc Chgs	3,488,445	4,255,638	4,649,002		---
		Transcript Copy Fees	76,032	79,256	60,627		---
		Landscaping Maint Ch	2,160,209	2,239,904	2,291,112		---
		Treatment Chgs	(700)	1,520	1,000		---
		CCS Assessments	1,300	---	---		---
		CCS Enrollments	300	---	---		---
		Medical Care Indigent Patients	---	5,000	4,000		---
		Cmisp Share Of Cost Revenue-Drr	9,569	3,679	---		---
		Medical Care Private Patients	---	1,000	1,000		---
		Mental Health Private	484,359	544,917	550,000		---
		Alcohol Svc Fees	3,405	8,196	4,905		---
		Medical Care Other	115,000	14,000	21,000		---
		Institutional Care Adult	6,736,364	8,312,511	8,291,317		---
		Work Furlough Chgs	44,028	28,192	34,000		---

Summary Schedules

STATE SCHEDULES

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Charges for Services							
EMS Medical Control Reimbursemts			172,926				
EMS Parametric Accreditation/Reacctr.			37,141				
EMS EMT 1A Certification			70,484				
EMS Defibrillation Accreditation			6,900				
EMS Trauma Designation Fee			305,695				
EMS Training Program Fees			15,092				
EMS ALS Training Provider Fees			139,808				
EMS CE Provider Fees			12,099				
Stroke Center Provide Fee			168,955				
STEMI Center Provider Fee			94,809				
EMR Provider Fee			375				
Install Services			221,968	232,472	270,000		
			</				

Summary Schedules

STATE SCHEDULES

Detail of Additional Financing Sources by Fund and Account (Schedule 6) Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
General Fund							
Other Financing Sources							
Gain On Sale Of Fixed Asset			\$ 22,143	\$ 20	\$ 1,093,489	\$ 1,093,489	
Total Other Financing Sources			\$ 22,143	\$ 20	\$ 1,093,489	\$ 1,093,489	
Residual Equity Transfer In							
Residual Eq Trans In			\$ 21,036	\$ 203,564	\$ 1,093,489	\$ 1,093,489	
Total Residual Equity Transfer In			\$ 21,036	\$ 203,564	\$ 1,093,489	\$ 1,093,489	
Total General Fund Financing Sources			\$ 3,349,818,579	\$ 3,722,499,135	\$ 3,881,855,677	\$ 3,881,855,677	
Neighborhood Revitalization							
Miscellaneous Revenues							
Miscellaneous Other Revenues			\$ 4,344	\$ 207,000	\$ 207,000	\$ 207,000	
Total Miscellaneous Revenues			\$ 4,344	\$ 207,000	\$ 207,000	\$ 207,000	
Total Neighborhood Revitalization Financing Sources			\$ 4,344	\$ 207,000	\$ 207,000	\$ 207,000	

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account			
			Governmental Funds			
			Fiscal Year 2025-26			
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
Mental Health Services Act						
Revenue from Use Of Money & Property						
Interest Income						
Total Revenue from Use Of Money & Property						
Intergovernmental Revenues						
State Revenue						
State Aid Other Misc Programs						
Total State Revenue						
Total Intergovernmental Revenues						
Total Mental Health Services Act Financing Sources						
Public Safety Sales Tax						
Revenue from Use Of Money & Property						
Interest Income						
Total Revenue from Use Of Money & Property						

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Public Safety Sales Tax							
Intergovernmental Revenues							
State Revenue							
Public Safety Svc St							
Total State Revenue \$ 170,569,781 \$ 170,678,608 \$ 175,204,175 \$							
Total Intergovernmental Revenues \$ 170,569,781 \$ 170,678,608 \$ 175,204,175 \$							
Total Public Safety Sales Tax Financing Sources \$ 170,585,049 \$ 170,678,608 \$ 175,204,175 \$							
1991 Realignment							
Intergovernmental Revenues							
State Revenue							
Realign VLF Health \$ 17,990,248 \$ 18,207,580 \$ 18,301,085 \$							
Realign VLF Mental Health 4,732,068 9,076,612 11,775,775							
Realign VLF Social Services 10,617,700 10,617,699 10,617,699							
Realign Sales Tax Health 211,127 --- ---							
Realign Sales Tax Mental Health 65,363,879 59,747,706 59,747,705							
Realign Sales Tax Social Services 130,032,067 125,801,117 125,801,117							
Realign 1991 CalWORKS MOE 66,288,182 69,318,226 75,764,711							
Realign 1991 Fam Sup 45,153,170 38,583,765 38,583,765							
Realignment 1991 Chd Pov 62,012,483 34,995,088 79,954,646							
Total State Revenue \$ 402,400,923 \$ 366,347,793 \$ 420,546,503 \$							
Total Intergovernmental Revenues \$ 402,400,923 \$ 366,347,793 \$ 420,546,503 \$							

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
1991 Realignment							
Total 1991 Realignment Financing Sources			\$	402,400,923	\$	366,347,793	\$ 420,546,503
2011 Realignment							
Intergovernmental Revenues							
State Revenue							
Realignment 2011			\$	349,369,790	\$	338,253,904	\$ 343,604,619
Realignment - AB 109				76,143,390		73,651,712	73,550,537
State Aid Other Misc Programs				200,000		---	---
Total State Revenue			\$	425,713,179	\$	411,905,616	\$ 417,155,156
Total Intergovernmental Revenues			\$	425,713,179	\$	411,905,616	\$ 417,155,156
Total 2011 Realignment Financing Sources							
Sheriff DOJ Asset Forfeiture							
Total 2011 Realignment Financing Sources			\$	425,713,179	\$	411,905,616	\$ 417,155,156
Fines, Forfeitures & Penalties							
Fed Asset Foreitures							
Fed Asset Foreitures			\$	---	\$	250,000	\$ ---
Total Fines, Forfeitures & Penalties			\$	---	\$	250,000	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
Sheriff DOJ Asset Forfeiture						
Intergovernmental Revenues						
Federal Revenues						
Federal Aid - Other Misc Program						
			102,710 \$	---	\$	---
Total Federal Revenues						
			102,710 \$	0 \$	0 \$	---
Total Intergovernmental Revenues						
			102,710 \$	---	\$	---
Total Sheriff DOJ Asset Forfeiture Financing Sources						
			102,710 \$	250,000 \$	---	\$
Clerk/Recorder Fees						
Revenue from Use Of Money & Property						
Interest Income						
			1,499,795 \$	970,000 \$	670,000 \$	---
Total Revenue from Use Of Money & Property						
			1,499,795 \$	970,000 \$	670,000 \$	---
Charges for Services						
Vital Statistic Fees						
			174,565 \$	169,952 \$	170,000 \$	---
Cert/Recording Fees						
			1,601,868	1,756,075	1,760,000	---
Total Charges for Services						
			1,776,433 \$	1,926,027 \$	1,930,000 \$	---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
Clerk/Recorder Fees						
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$ 8,300,000	\$ ---	\$ ---	\$ ---
		Total Miscellaneous Revenues	\$ 8,300,000	\$ ---	\$ ---	\$ ---
Total Clerk/Recorder Fees Financing Sources						
			\$ 11,576,228	\$ 2,896,027	\$ 2,600,000	\$ ---
Restricted Revenues Fund for Departments						
Other Interfund Reimbursements						
		Inter Cost Recovery	\$ 1,131	\$ ---	\$ ---	\$ ---
		Trans Inter Fund	\$ 5,440,004	\$ 4,158,000	\$ 5,000,000	\$ ---
		Total Other Interfund Reimbursements	\$ 5,441,135	\$ 4,158,000	\$ 5,000,000	\$ ---
Licenses, Permits & Franchises						
		Animal Licenses	\$ 21,148	\$ 410,000	\$ 15,500	\$ ---
		Marriage Licenses	\$ 196,991	\$ 202,479	\$ 202,500	\$ ---
		Total Licenses, Permits & Franchises	\$ 218,139	\$ 612,479	\$ 218,000	\$ ---

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Restricted Revenues Fund for Departments							
Fines, Forfeitures & Penalties							
Vehicle Code Fines			\$	1,747,812	\$	1,656,873	\$
Other Court Fines				140,308		114,583	
Forfeitt/Penalties				1,250,104		1,389,049	
St Asset Forfeitures				206,369		117,789	
Total Fines, Forfeitures & Penalties			\$	3,344,530	\$	3,278,294	\$
Revenue from Use Of Money & Property							
Interest Income			\$	3,540,547	\$	1,353,506	\$
Ground Leases-Other				---		---	
Total Revenue from Use Of Money & Property			\$	3,540,547	\$	404,283	\$
						1,353,506	\$

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Restricted Revenues Fund for Departments							
Intergovernmental Revenues							
State Revenue							
Other Health State			\$ 8,919,353	\$ 10,421,108	\$ 15,759,687	\$	
State Aid Other Misc Programs			11,630,169	10,250,895	13,415,801		
Total State Revenue			\$ 20,549,522	\$ 20,672,003	\$ 29,175,488	\$	
Fees or Other Intergovernmental							
Miscellaneous Intergovernmental			\$ 6,500	\$ 11,295	\$ 6,500	\$	
Prior Year Intergovernmental - Local			507,301	---	---		
Total Fees or Other Intergovernmental			\$ 513,801	\$ 11,295	\$ 6,500	\$	
Total Intergovernmental Revenues			\$ 21,063,322	\$ 20,683,298	\$ 29,181,988	\$	
Charges for Services							
Special Assessment			\$ 618,442	\$ 622,838	\$ 622,838	\$	
Svc Fees Other			1,034,287	12,346,059	9,600,680		
Total Charges for Services			\$ 1,652,729	\$ 12,968,897	\$ 10,223,518	\$	

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account			
			Governmental Funds			
			Fiscal Year 2025-26			
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
Restricted Revenues Fund for Departments						
Miscellaneous Revenues						
Donations/Contributions			\$ ---	\$ 251,851	\$ ---	\$ ---
Miscellaneous Other Revenues			8,218,885	1,379,528	3,004,956	---
Total Miscellaneous Revenues			\$ 8,218,885	\$ 1,631,379	\$ 3,004,956	\$ ---
Total Restricted Revenues Fund for Departments Financing Sources						
Total Restricted Revenues Fund for Departments Financing Sources			\$ 43,479,287	\$ 43,101,624	\$ 52,260,262	\$ ---
Sheriff Restricted Revenue						
Taxes						
CFD 2005-1 Police Services			\$ 2,423,358	\$ 2,969,173	\$ 2,969,173	\$ ---
Total Taxes			\$ 2,423,358	\$ 2,969,173	\$ 2,969,173	\$ ---
Fines, Forfeitures & Penalties						
Other Court Fines			\$ 127,368	\$ 44	\$ 180	\$ ---
St Asset Forfeitures			167,560	---	---	---
Total Fines, Forfeitures & Penalties			\$ 294,928	\$ 44	\$ 180	\$ ---

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Sheriff Restricted Revenue							
Revenue from Use Of Money & Property							
Interest Income							
			\$ 836,441				
Total Revenue from Use Of Money & Property \$ 836,441 \$ --- \$ --- \$							
Intergovernmental Revenues							
State Revenue							
State Aid Other Misc Programs \$ 1,320,338 \$ 670,550 \$ 715,550 \$							
Total State Revenue \$ 1,320,338 \$ 670,550 \$ 715,550 \$							
Fees or Other Ingovernmental							
Aid Local Gov Ag \$ 1,986,751 \$ 1,345,246 \$ 1,300,000 \$							
Total Fees or Other Ingovernmental \$ 1,986,751 \$ 1,345,246 \$ 1,300,000 \$							
Total Intergovernmental Revenues \$ 3,307,090 \$ 2,015,796 \$ 2,015,550 \$							
Charges for Services							
Civil Filing Fees \$ 1,889,916 \$ 1,500,000 \$ 1,800,000 \$							
Personnel Svc Fees --- 10,000 12,000							
Svc Fees Other 1,759,026 1,130,000 1,340,000							
Total Charges for Services \$ 3,648,942 \$ 2,640,000 \$ 3,152,000 \$							

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
Sheriff Restricted Revenue						
Miscellaneous Revenues						
Miscellaneous Other Revenues			\$ 213,520	\$ 320,240	\$ ---	\$ ---
Total Miscellaneous Revenues			\$ 213,520	\$ 320,240	\$ ---	\$ ---
Total Sheriff Restricted Revenue Financing Sources						
Patient Care Revenue			\$ 10,724,278	\$ 7,945,253	\$ 8,136,903	\$ ---
Intergovernmental Revenues						
Federal Revenues						
Patient Care Revenue			\$ 151,790,549	\$ 280,016,318	\$ 369,659,858	\$ ---
Total Federal Revenues			\$ 151,790,549	\$ 280,016,318	\$ 369,659,858	\$ ---
Total Intergovernmental Revenues			\$ 151,790,549	\$ 280,016,318	\$ 369,659,858	\$ ---
Total Patient Care Revenue Financing Sources						
Transient Occupancy Tax			\$ 151,790,549	\$ 280,016,318	\$ 369,659,858	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
Transient Occupancy Tax						
Other Interfund Reimbursements						
Trans Inter Fund						
			\$ 4,195,996	\$ 3,416,219	\$ 3,588,781	\$
Total Other Interfund Reimbursements						
			\$ 4,195,996	\$ 3,416,219	\$ 3,588,781	\$
Revenue from Use Of Money & Property						
Interest Income						
			\$ 143,112	\$ 50,000	\$ 50,000	\$
Total Revenue from Use Of Money & Property						
			\$ 143,112	\$ 50,000	\$ 50,000	\$
Total Transient Occupancy Tax Financing Sources						
			\$ 4,339,108	\$ 3,466,219	\$ 3,638,781	\$
Golf						

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Golf							
Revenue from Use Of Money & Property							
Interest Income			\$	211,184	\$	---	\$
Ground Leases-Other				70,372		149,996	76,870
Food Svc Concessions				1,605,312		1,526,996	1,654,484
Recreational Concess				4,488,777		4,302,332	4,460,809
Total Revenue from Use Of Money & Property			\$	6,375,645	\$	5,979,324	\$ 6,192,163
Charges for Services							
Recreation Svc Chgs			\$	5,024,391	\$	5,257,805	\$ 6,123,895
Total Charges for Services			\$	5,024,391	\$	5,257,805	\$ 6,123,895
Other Financing Sources							
Gain On Sale Of Fixed Asset			\$	---	\$	5,900	\$
Total Other Financing Sources			\$	---	\$	5,900	\$
Total Golf Financing Sources			\$	11,400,036	\$	11,243,029	\$ 12,316,058

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Interagency Procurement							
Other Interfund Reimbursements							
Operating Trans In							
			\$ 2,654,755	\$ 2,561,243	\$ ----	\$ ----	
Total Other Interfund Reimbursements							
			\$ 2,654,755	\$ 2,561,243	\$ ----	\$ ----	
Revenue from Use Of Money & Property							
Interest Income							
			\$ 268,619	\$ 127,508	\$ ----	\$ ----	
Total Revenue from Use Of Money & Property							
			\$ 268,619	\$ 127,508	\$ ----	\$ ----	
Charges for Services							
Lease Prop Use Chgs							
			\$ 968,518	\$ 1,038,532	\$ ----	\$ ----	
Total Charges for Services							
			\$ 968,518	\$ 1,038,532	\$ ----	\$ ----	
Total Interagency Procurement Financing Sources							
			\$ 3,891,893	\$ 3,727,283	\$ ----	\$ ----	
Total General Fund Financing Sources							
			\$ 4,726,725,712	\$ 5,144,106,509	\$ 5,444,871,243	\$ ----	
Special Revenue Funds							
Fish And Game Propagation							

Summary Schedules

State Controller Schedules			County of Sacramento				Schedule 6
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Fish And Game Propagation							
Fines, Forfeitures & Penalties							
Other Court Fines			\$ 10,003	6,195 \$	9,573 \$		
Total Fines, Forfeitures & Penalties			\$ 10,003	6,195 \$	9,573 \$		
Revenue from Use Of Money & Property							
Interest Income			\$ 691	15 \$	140 \$		
Total Revenue from Use Of Money & Property			\$ 691	15 \$	140 \$		
Total Fish And Game Propagation Financing Sources							
			\$ 10,694	6,210 \$	9,713 \$		
Roads							
Other Interfund Reimbursements							
Inter Cost Recovery			\$ 42,612,541	40,766,843 \$	36,004,412 \$		
Operating Trans In			---	3,775,000	1,000,000		
Trans Inter Fund			436	---	---		
Total Other Interfund Reimbursements			\$ 42,612,976	44,541,843 \$	37,004,412 \$		

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Roads							
Taxes							
			\$	651,676	\$	613,000	\$ 652,000
		Prop Tax Cur Sec					
		Prop Tax Cur Unsec	23,176	21,000			23,000
		Prop Tax Cur Sup	15,467	24,000			15,000
		Prop Tax Sec Delinquent	5,086	4,000			5,000
		Prop Tax Supplemental Del	1,689	1,000			2,000
		Prop Tax Unitary	8,812	8,000			8,000
		Prop Tax Redemption	20	100			100
		Prop Tax Pr Unsec	224	400			400
		Prop Tax Penalties	115	300			300
		Sales Use Tax	682,207	894,531			737,000
		RDA Residual Distribution	9,640	7,056			7,056
		Taxes-Other	22	---			---
Total Taxes			\$ 1,398,134	\$ 1,573,387	\$ 1,449,856	\$	
Licenses, Permits & Franchises							
		Encroachment Permits	\$ 1,424,482	\$ 1,532,000	\$ 1,532,000	\$	
		Street/Trans Permits	65,283	55,000	55,000		
Total Licenses, Permits & Franchises			\$ 1,489,765	\$ 1,587,000	\$ 1,587,000	\$	

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2025-26					
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Roads							
Revenue from Use Of Money & Property							
		Interest Income	\$ 5,471,486	\$ 3,689,000	\$ 4,985,000	\$	---
		Contributions	(4,000)	20,000	20,000		---
		Total Revenue from Use Of Money & Property	\$ 5,467,486	\$ 3,709,000	\$ 5,005,000	\$	---
Intergovernmental Revenues							
State Revenue							
		Hiway User Tax-Sel	\$ 36,172,034	\$ 38,156,607	\$ 37,766,903	\$	---
		Hiway User Tax-Rmra	31,943,309	33,262,775	33,898,906		---
		Home Prop Tax Rel	4,646	---	---		---
		State Aid Other Misc Programs	1,562,064	3,185,500	2,562,000		---
		State Match Funding	---	100,000	200,000		---
		Total State Revenue	\$ 69,682,053	\$ 74,704,882	\$ 74,427,809	\$	---
Federal Revenues							
		Construction Fed	\$ 2,826,061	\$ 27,111,369	\$ 14,351,325	\$	---
		ARPA - SLFRF Revenue	---	10,000,000	---		---
		FEMA Grant Reimbursement	---	10,000	---		---
		Total Federal Revenues	\$ 2,826,061	\$ 37,121,369	\$ 14,351,325	\$	---
Fees or Other Ingovermental							
		In Lieu Taxes-Other	\$ 21	\$ ---	\$ ---	\$	---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Roads						
Intergovernmental Revenues						
Fees or Other Intergovernmental						
Miscellaneous Intergovernmental						
Redev Passthru						
			3,513,226	2,513,300	5,908,686	---
			6,053	200	---	---
Total Fees or Other Intergovernmental			\$ 3,519,299	\$ 2,513,500	\$ 5,908,686	\$ ---
Total Intergovernmental Revenues			\$ 76,027,414	\$ 114,339,751	\$ 94,687,820	\$ ---
Charges for Services						
Engineering Svc Fees						
			\$ 8,000	\$ 25,000	\$ 25,000	\$ ---
Planning Svc Fees						
			89,934	90,000	90,000	---
Plan Check Fees						
			(350)	1,000	---	---
Road Maint Svc Chgs						
			167,031	150,000	150,000	---
Street Trench Cut Fees						
			1,518	---	---	---
Public Works Services						
			(41,171)	---	---	---
Svcs To Dev Fee Roadway Fund						
			202,056	---	---	---
Svc Fees Other						
			---	400	---	---
Total Charges for Services			\$ 427,018	\$ 266,400	\$ 265,000	\$ ---
Miscellaneous Revenues						
Bad Debt Recovery						
			\$ 22,830	\$ 32,000	\$ 32,000	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Roads						
Miscellaneous Revenues						
		Donations/Contributions	52,528	135,000	1,135,000	---
		Miscellaneous Other Revenues	289,203	890,000	455,325	---
		Consult	520,357	---	---	---
		Prior Year	(2,056)	---	---	---
		Total Miscellaneous Revenues	\$ 882,862	\$ 1,057,000	\$ 1,622,325	\$ ---
Total Roads Financing Sources						
			\$ 128,305,656	\$ 167,074,381	\$ 141,621,413	\$ ---
Department of Transportation						
Other Interfund Reimbursements						
		Inter Cost Recovery	\$ 1,263,480	\$ 483,480	\$ 483,480	\$ ---
		Operating Trans In	---	780,000	780,000	---
		Total Other Interfund Reimbursements	\$ 1,263,480	\$ 1,263,480	\$ 1,263,480	\$ ---
Fines, Forfeitures & Penalties						
		Forfeit/Penalties	\$ 166,461	\$ 26,500	\$ 11,500	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Department of Transportation						
Fines, Forfeitures & Penalties						
Total Fines, Forfeitures & Penalties			\$ 166,461	\$ 26,500	\$ 11,500	\$
Revenue from Use Of Money & Property						
Interest Income			\$ 576,340	\$ 405,000	\$ 551,000	\$
Total Revenue from Use Of Money & Property			\$ 576,340	\$ 405,000	\$ 551,000	\$
Intergovernmental Revenues						
Fees or Other Intergovernmental						
Miscellaneous Intergovernmental			\$ 575,277	\$ 521,000	\$ 521,000	\$
Total Fees or Other Intergovernmental			\$ 575,277	\$ 521,000	\$ 521,000	\$
Total Intergovernmental Revenues			\$ 575,277	\$ 521,000	\$ 521,000	\$
Charges for Services						
Public Works Services			\$ 236,255	\$ 1,691,000	\$ 4,807,181	\$
Svcs To Dev Fee Roadway Fund			71,470	159,193	227,500	
Svcs To Trans - Sales Tax Fund			3,921,915	2,392,086	3,673,286	
Services To Road Fund			58,544,458	56,371,766	60,929,055	

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules County Budget Act			County of Sacramento Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2025-26			Schedule 6	
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Department of Transportation							
Charges for Services							
			3,463	10,000	10,000	----	
		Services To Refuse Enterprise					
		Services To Lighting Maint Districts	1,050,758	1,465,000	1,445,000	----	
		Services To Drainage Districts	3,180	9,500	9,500	----	
		Services To Airports	65,923	47,034	----	----	
		Svcs To Parks & Rec Department	150,745	240,000	175,000	----	
		Services To Planning Dept	23,211	37,000	45,000	----	
		Services To Building Inspection	88,299	201,500	201,500	----	
		Services To Others	3,300	22,500	27,500	----	
		Services To Public Facilities (Pipfs)	1,047,847	1,971,401	1,702,099	----	
		Services To Water Ag Water Supply	100,552	139,835	29,852	----	
		Services To Landscape Maintenance District	158,068	166,000	185,000	----	
Total Charges for Services			\$ 65,469,445	\$ 64,923,815	\$ 73,467,473	----	
Miscellaneous Revenues							
		Bad Debt Recovery	\$ 1,486	\$ 1,500	\$ 500	----	
		Insurance Proceeds	4,541	----	----	----	
		Miscellaneous Other Revenues	18,309	100	----	----	
		Prior Year	178	----	----	----	

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Department of Transportation							
Miscellaneous Revenues							
Total Miscellaneous Revenues			\$ 24,513	\$ 1,600	\$ 500	\$	
Other Financing Sources							
Gain On Sale Of Fixed Asset			\$ 7,700	\$ 4,735	\$	\$	
Total Other Financing Sources			\$ 7,700	\$ 4,735	\$	\$	
Total Department of Transportation Financing Sources			\$ 68,083,216	\$ 67,146,130	\$ 75,814,953	\$	
Environmental Management							
Other Interfund Reimbursements							
Operating Trans In			\$ 414,296	\$ 728,728	\$ 892,798	\$	
EMD Restricted Funding			228,043			\$	
Total Other Interfund Reimbursements			\$ 642,339	\$ 728,728	\$ 892,798	\$	
Licenses, Permits & Franchises							
Drainage Permits			\$ 563,089	\$ 550,000	\$ 560,000	\$	
Sewage License/ Permit			338,165	368,500	390,500	\$	

Summary Schedules

STATE SCHEDULES

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Environmental Management							
Revenue from Use Of Money & Property							
Interest Income			\$	431,881	\$	75,500	\$ 140,000
Total Revenue from Use Of Money & Property			\$	431,881	\$	75,500	\$ 140,000
Intergovernmental Revenues							
Federal Revenues							
ARPA - SLFRF Revenue			\$	3,289,167	\$	(26,902)	\$
FEMA Grant Reimbursement				193,233			
Total Federal Revenues			\$	3,289,167	\$	166,331	\$ 0
Fees or Other Intergovernmental							
Miscellaneous Intergovernmental			\$	1,070,484	\$	1,032,043	\$ 1,042,050
Aid Local Gov Ag				823,423		738,102	633,890
Total Fees or Other Intergovernmental			\$	1,893,907	\$	1,770,145	\$ 1,675,940
Total Intergovernmental Revenues			\$	5,183,074	\$	1,936,476	\$ 1,675,940
Charges for Services							
Planning Svc Fees			\$	39,852	\$	43,500	\$ 42,500
Food Plan Check Fees				708,843		700,000	618,000
Swim Pool Plan Check Fees				211,752		180,000	95,000
Sub/Parcel Map Fees							2,000

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Environmental Management							
Charges for Services							
Noise Mech (County) Plan Check Fees			5,440	3,500	3,500		
Transcript Copy Fees			15	---	---		
Total Charges for Services			\$ 965,902	\$ 927,000	\$ 761,000	\$ ---	
Miscellaneous Revenues							
Cash Overages			\$ 20	\$ ---	---	\$ ---	
Miscellaneous Other Revenues			2,412	29,717	---	---	
X-Conn Tag Fee Miscellaneous Rev			431,867	434,500	200,000	---	
Closed Landfill			79,175	95,000	130,000	---	
Smoking Com/Rein			(374)	---	---	---	
Geo Tech Cons			1,395	3,250	3,500	---	
Delinquency			37,087	85,781	90,000	---	
Settlement Agreement			2,218,998	285,500	350,000	---	
Total Miscellaneous Revenues			\$ 2,770,580	\$ 933,748	\$ 773,500	\$ ---	
Total Environmental Management Financing Sources							
EMD Special Program Funds			\$ 24,193,871	\$ 22,600,452	\$ 23,185,486	\$ ---	

Summary Schedules

State Controller Schedules County Budget Act			County of Sacramento Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2025-26			Schedule 6
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
EMD Special Program Funds						
Revenue from Use Of Money & Property						
Interest Income						
Total Revenue from Use Of Money & Property						
Miscellaneous Revenues						
Settlement Agreement						
Total Miscellaneous Revenues						
Total EMD Special Program Funds Financing Sources						
County Library						
Revenue from Use Of Money & Property						
Interest Income						
Total Revenue from Use Of Money & Property						

Detail of Additional Financing Sources by Fund and Account (Schedule 6) Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
County Library							
Intergovernmental Revenues							
Fees or Other Intergovernmental							
Aid Local Gov Ag							
			\$ 1,284,674	\$ 1,318,014	\$ 1,330,238	\$	
		Total Fees or Other Intergovernmental	\$ 1,284,674	\$ 1,318,014	\$ 1,330,238	\$	
		Total Intergovernmental Revenues	\$ 1,284,674	\$ 1,318,014	\$ 1,330,238	\$	
Total County Library Financing Sources			\$ 1,290,004	\$ 1,324,014	\$ 1,336,238	\$	
First 5 Sacramento Commission							
Revenue from Use Of Money & Property							
Interest Income			\$ 912,041	\$ 40,420	\$	\$	
Misc Income			15				
Total Revenue from Use Of Money & Property			\$ 912,056	\$ 40,420	\$	\$	

Summary Schedules

STATE SCHEDULES

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Economic Development							
Other Interfund Reimbursements							
Inter Cost Recovery			\$	12,706,269	\$	10,666,933	\$
Operating Trans In			218,939	480,000		265,000	
Trans Inter Fund			808	245,921		4,483,449	
Total Other Interfund Reimbursements			\$	13,028,768	\$	15,415,382	\$
Licenses, Permits & Franchises							
Berc Fee-Commercial			\$	46,352	\$	68,040	\$
Lic/Permits Other			118,091	183,069		197,976	
Total Licenses, Permits & Franchises			\$	164,443	\$	251,109	\$
Revenue from Use Of Money & Property							
Interest Income			\$	1,651,957	\$	1,359,700	\$
Ground Leases-Other			171,001	171,001		171,001	
Total Revenue from Use Of Money & Property			\$	1,822,958	\$	1,530,701	\$

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Economic Development							
Intergovernmental Revenues							
State Revenue							
State Aid Other Misc Programs			\$ 21,436	\$ 30,000	\$ 60,000	\$	
Total State Revenue			\$ 21,436	\$ 30,000	\$ 60,000	\$	
Federal Revenues							
ARPA - SLFRF Revenue			\$ 6,280,157	\$ 3,126,188	\$ 3,978,211	\$	
Total Federal Revenues			\$ 6,280,157	\$ 3,126,188	\$ 3,978,211	\$	
Fees or Other Ingoovernmental							
Miscellaneous Intergovernmental			\$ 5,885,592	\$ 12,254,741	\$ 4,000,000	\$	
Aid Local Gov Ag			81,502	216,297	230,276		
Total Fees or Other Ingoovernmental			\$ 5,967,094	\$ 12,471,038	\$ 4,230,276	\$	
Total Intergovernmental Revenues			\$ 12,268,687	\$ 15,627,226	\$ 8,268,487	\$	
Charges for Services							
Svc Fees Other			\$ 3,484,573	\$ 2,585,993	\$ 2,418,298	\$	
Total Charges for Services			\$ 3,484,573	\$ 2,585,993	\$ 2,418,298	\$	

Summary Schedules

STATE SCHEDULES

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Building Inspection							
Licenses, Permits & Franchises							
		Bldg Permits-Residential	\$ 13,686,894	\$ 13,527,642	\$ 15,323,586	\$	
		Expired Permit Fee - Residential	2,642	1,362	3,500		
		Bldg Permits-Commercial	6,474,785	8,414,474	8,322,113		
		Expired Permit Fee - Commercial	11,977	9,175			
		Lic/Permits Other	(354)				
		Total Licenses, Permits & Franchises	\$ 20,175,944	\$ 21,952,653	\$ 23,649,199	\$	
Revenue from Use Of Money & Property							
		Interest Income	\$ 442,038	\$ 11,014	\$ 330,000	\$	
		Total Revenue from Use Of Money & Property	\$ 442,038	\$ 11,014	\$ 330,000	\$	
Intergovernmental Revenues							
		Fees or Other Intergovernmental					
		Miscellaneous Intergovernmental	\$ 52,622	\$ 49,766	\$ 50,000	\$	
		Total Fees or Other Intergovernmental	\$ 52,622	\$ 49,766	\$ 50,000	\$	
		Total Intergovernmental Revenues	\$ 52,622	\$ 49,766	\$ 50,000	\$	

Detail of Additional Financing Sources by Fund and Account (Schedule 6) Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Building Inspection							
Charges for Services							
			\$	26,742	\$	15,286	\$
		Collection Fees					28,500
		Court/Legal Fees		2,630		1,512	1,501
		Transcript Copy Fees		2,113		747	90,500
		Svc Fees Other		68,387		55,260	368,000
Total Charges for Services			\$	99,872	\$	72,805	\$
Miscellaneous Revenues							
			\$	150	\$	---	\$
		Bad Debt Recovery					1,000
		Miscellaneous Other Revenues		1,498		999	1,500
		Admin Fee		2,657		471	6,000
Total Miscellaneous Revenues			\$	4,305	\$	1,470	\$
Total Building Inspection Financing Sources			\$	20,774,781	\$	22,087,708	\$
Technology Cost Recovery Fee							

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Technology Cost Recovery Fee							
Licenses, Permits & Franchises							
Business Lic			\$	(15)	\$		\$
Bldg Permits-Commercial				6			
Encroachment Permits			10,134	15,000	13,000		
Lic/Permits Other			1,995,421	1,900,000	2,000,000		
Total Licenses, Permits & Franchises			\$	2,005,547	\$	1,915,000	\$
Revenue from Use Of Money & Property							
Interest Income			\$	18,332	\$	13,000	\$
Total Revenue from Use Of Money & Property			\$	18,332	\$	13,000	\$
Charges for Services							
Plan Check Fees			\$	(16)	\$		\$
Total Charges for Services			\$	(16)	\$		\$

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Technology Cost Recovery Fee						
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$ 20,660	\$ 24,362	\$ 25,000	\$
		Total Miscellaneous Revenues	\$ 20,660	\$ 24,362	\$ 25,000	\$
Total Technology Cost Recovery Fee Financing Sources						
			\$ 2,044,523	\$ 1,952,362	\$ 2,053,000	\$
Development And Code Services						
Other Interfund Reimbursements						
		Operating Trans In	\$ 197,387	\$ 5,000,000	\$ 164,314	\$
		Total Other Interfund Reimbursements	\$ 197,387	\$ 5,000,000	\$ 164,314	\$
Licenses, Permits & Franchises						
		Encroachment Permits	\$ 28,395	\$ 2,134	\$ 70,000	\$
		Lic/Permits Other	9,635	3,734	16,000	
		Total Licenses, Permits & Franchises	\$ 38,030	\$ 5,868	\$ 86,000	\$

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6			
County Budget Act			Detail of Additional Financing Sources by Fund and Account						
			Governmental Funds						
			Fiscal Year 2025-26						
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors			
1	2	3	4	5	6	7			
Special Revenue Funds									
Development And Code Services									
Fines, Forfeitures & Penalties									
Forfeit/Penalties			\$	90,661	\$	154,436	\$	72,520	\$
Total Fines, Forfeitures & Penalties			\$	90,661	\$	154,436	\$	72,520	\$
Revenue from Use Of Money & Property									
Interest Income			\$	(15,251)	\$	(2,737)	\$	(24,457)	\$
Interest Crediting				(53,511)		(33,525)		(817)	
Total Revenue from Use Of Money & Property			\$	(68,762)	\$	(36,262)	\$	(25,274)	\$
Charges for Services									
Cert/Recording Fees			\$	2,604	\$	4,494	\$	4,635	\$
Plan Check Fees				3,682,920		3,317,158		3,136,984	
Sub/Parcel Map Fees				730,017		498,106		508,421	
Public Works Services				21,885,633		53,304,679		68,015,075	
Svcs To Dev Fee Roadway Fund				138,072		152,411		---	
Svcs To Trans - Sales Tax Fund				1,763,826		978,026		---	
Services To Road Fund				5,850,352		1,200,842		31,000	
Services To Refuse Enterprise				2,326,709		---		---	

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Development And Code Services							
Charges for Services							
		Services To San & Sewer Districts	5,808,170	331,050			
		Services To Water Agencies Drainage	1,913,872	155,426			
		Services To Airports	4,979,448	726,517			
		Svcs To Parks & Rec Department	495,151	10,187	33,271		
		Svcs To General Services	90,265	9,266			
		Services To Ccf Projects	1,201,865	--			
		Services To Building Inspection	4,383,934	132,564			
		Services To Others	2,853,362	1,950,674			
		Services To Public Facilities (Pipfs)	18,381	11,271			
		Services To Water Ag Water Supply	1,637,569	130,460			
		Svc Fees Other	129,657	124,566	314,327		
Total Charges for Services			\$ 59,891,804	\$ 63,037,697	\$ 72,043,713	\$	
Miscellaneous Revenues							
		Taxable Sales	\$	--	\$ 15	\$ 1,200	\$
		Bad Debt Recovery		20,317	29,911	4,300	
		Insurance Proceeds		877	--	--	
		Miscellaneous Other Revenues		345,147	743,753	370,877	

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Development And Code Services						
Miscellaneous Revenues						
Total Miscellaneous Revenues			\$ 366,341	\$ 773,679	\$ 376,377	\$ ----
Total Development And Code Services Financing Sources						
Total Development And Code Services Financing Sources			\$ 60,515,461	\$ 68,935,418	\$ 72,717,650	\$ ----
Affordability Fee						
Licenses, Permits & Franchises						
Lic/Permits Other			\$ 5,760,514	\$ 5,562,000	\$ 5,911,699	\$ ----
Total Licenses, Permits & Franchises			\$ 5,760,514	\$ 5,562,000	\$ 5,911,699	\$ ----
Revenue from Use Of Money & Property						
Interest Income			\$ 77,322	\$ 70,000	----	\$ ----
Total Revenue from Use Of Money & Property			\$ 77,322	\$ 70,000	----	\$ ----
Total Affordability Fee Financing Sources			\$ 5,837,836	\$ 5,632,000	\$ 5,911,699	\$ ----
SCTDF Capital Fund						

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
SCTDF Capital Fund							
Other Interfund Reimbursements							
Inter Cost Recovery			\$ (1,802,367)	\$ ----	\$ ----	\$ ----	
Total Other Interfund Reimbursements			\$ (1,802,367)	\$ ----	\$ ----	\$ ----	
Licenses, Permits & Franchises							
Roadway Development			\$ 16,767,038	\$ 13,415,000	\$ 13,892,321	\$ ----	
Total Licenses, Permits & Franchises			\$ 16,767,038	\$ 13,415,000	\$ 13,892,321	\$ ----	
Revenue from Use Of Money & Property							
Interest Income			\$ 2,827,009	\$ 1,809,000	\$ 2,685,000	\$ ----	
Total Revenue from Use Of Money & Property			\$ 2,827,009	\$ 1,809,000	\$ 2,685,000	\$ ----	
Intergovernmental Revenues							
Fees or Other Intgovernmental							
Miscellaneous Intergovernmental			\$ 3,274	\$ 275,485	\$ 121,611	\$ ----	
Total Fees or Other Intgovernmental			\$ 3,274	\$ 275,485	\$ 121,611	\$ ----	
Total Intergovernmental Revenues			\$ 3,274	\$ 275,485	\$ 121,611	\$ ----	

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
SCTDF Capital Fund							
Charges for Services							
Svcs To Dev Fee Roadway Fund			\$ (202,056)	\$ ---	\$ ---	\$ ---	
Total Charges for Services			\$ (202,056)	\$ ---	\$ ---	\$ ---	
Miscellaneous Revenues							
Donations/Contributions			\$ 525,000	\$ ---	\$ ---	\$ ---	
Admin Fee			576,841	475,000	584,086		
Consult			(520,357)	---	---		
Prior Year			2,056	---	---		
Total Miscellaneous Revenues			\$ 583,540	\$ 475,000	\$ 584,086	\$ ---	
Total SCTDF Capital Fund Financing Sources			\$ 18,176,438	\$ 15,974,485	\$ 17,283,018	\$ ---	
Transportation-Sales Tax							

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Transportation-Sales Tax							
Other Interfund Reimbursements							
Inter Cost Recovery			\$	648,835	\$	5,792,445	\$
						25,544,076	\$
Total Other Interfund Reimbursements			\$	648,835	\$	5,792,445	\$
Taxes							
Sales Use Tax			\$	273,617	\$	---	\$
Sales Tax 1/2 Cent				34,349,430		39,489,866	56,230,483
Total Taxes			\$	34,623,046	\$	39,489,866	\$
Revenue from Use Of Money & Property							
Interest Income			\$	384,609	\$	256,000	\$
Contributions				115,487		---	---
Total Revenue from Use Of Money & Property			\$	500,096	\$	256,000	\$

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Transportation-Sales Tax							
Intergovernmental Revenues							
State Revenue							
Hiway User Tax-Rmra			\$ 700,000	\$ ---	\$ ---	\$ ---	
State Aid Other Misc Programs			1,442,736	1,790,772	22,163,413		
State Match Funding			100,000	---	---		
Total State Revenue			\$ 2,242,736	\$ 1,790,772	\$ 22,163,413	\$ ---	
Federal Revenues							
Construction Fed			\$ 1,562,305	\$ 19,723,632	\$ 21,690,127	\$ ---	
ARPA - SLFRF Revenue			---	4,000,000	2,000,000	\$ ---	
Total Federal Revenues			\$ 1,562,305	\$ 23,723,632	\$ 23,690,127	\$ ---	
Fees or Other Intgovernmental							
Miscellaneous Intergovernmental			\$ 500	\$ 200,000	\$ 1,918,000	\$ ---	
Total Fees or Other Intgovernmental			\$ 500	\$ 200,000	\$ 1,918,000	\$ ---	
Total Intergovernmental Revenues			\$ 3,805,540	\$ 25,714,404	\$ 47,771,540	\$ ---	
Miscellaneous Revenues							
Donations/Contributions			\$ ---	\$ 450,348	\$ ---	\$ ---	
Miscellaneous Other Revenues			492	---	---	\$ ---	
Total Miscellaneous Revenues			\$ 492	\$ 450,348	\$ ---	\$ ---	

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Transportation-Sales Tax						
Total Transportation-Sales Tax Financing Sources			\$ 39,578,009	\$ 71,703,063	\$ 129,840,099	\$ ----
Solid Waste Commercial Program						
Licenses, Permits & Franchises						
Franchises			\$ 4,757,034	\$ 5,200,000	\$ 4,800,000	\$ ----
Lic/Permits Other			258	---	---	---
Total Licenses, Permits & Franchises			\$ 4,757,292	\$ 5,200,000	\$ 4,800,000	\$ ----
Fines, Forfeitures & Penalties						
Forfeit/Penalties			\$ 187,116	\$ 130,000	\$ 190,000	\$ ----
Total Fines, Forfeitures & Penalties			\$ 187,116	\$ 130,000	\$ 190,000	\$ ----
Revenue from Use Of Money & Property						
Interest Income			\$ 391,999	\$ 250,000	\$ 185,000	\$ ----
Total Revenue from Use Of Money & Property			\$ 391,999	\$ 250,000	\$ 185,000	\$ ----

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Solid Waste Commercial Program						
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$ 1,034,155	\$ 292,000	\$ 300,000	\$ ---
		Total Miscellaneous Revenues	\$ 1,034,155	\$ 292,000	\$ 300,000	\$ ---
Total Solid Waste Commercial Program Financing Sources						
			\$ 6,370,562	\$ 5,872,000	\$ 5,475,000	\$ ---
Jail Industry Trust Fund						
Taxes						
		Taxes-Sales	\$ (12,260)	\$ 15,788	\$ 13,920	\$ ---
		Total Taxes	\$ (12,260)	\$ 15,788	\$ 13,920	\$ ---
Revenue from Use Of Money & Property						
		Interest Income	\$ 16,660	\$ 185	\$ ---	\$ ---
		Total Revenue from Use Of Money & Property	\$ 16,660	\$ 185	\$ ---	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Jail Industry Trust Fund						
Charges for Services						
		Svc Fees Other	\$ 225,361	\$ 216,406	\$ 214,000	\$
		Total Charges for Services	\$ 225,361	\$ 216,406	\$ 214,000	\$
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$ (1,346)	\$ 19,847	\$ 78,110	\$
		Total Miscellaneous Revenues	\$ (1,346)	\$ 19,847	\$ 78,110	\$
Total Jail Industry Trust Fund Financing Sources			\$ 228,415	\$ 252,226	\$ 306,030	\$
Total Special Revenue Funds Financing Sources			\$ 427,952,594	\$ 502,623,494	\$ 532,758,600	\$
Capital Project Funds						
Parks Construction						

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Capital Project Funds							
Parks Construction							
Other Interfund Reimbursements							
Inter Cost Recovery			\$	---	\$	---	\$
Operating Trans In			5,269,363	1,393,965	492,064		
Total Other Interfund Reimbursements			\$	5,269,363	\$	1,393,965	\$
Revenue from Use Of Money & Property							
Interest Income			\$	558,099	\$	400,000	\$
Ground Leases-Other			2,200	2,200	2,200		
Royalties			11,737	17,951	15,000		
Total Revenue from Use Of Money & Property			\$	572,036	\$	420,151	\$

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Capital Project Funds							
Parks Construction							
Intergovernmental Revenues							
State Revenue							
State Aid Other Misc Programs			\$ 267,038	\$ 1,427,744	\$ 6,259,030	\$	
Total State Revenue			\$ 267,038	\$ 1,427,744	\$ 6,259,030	\$	
Federal Revenues							
Federal Aid - Other Misc Program			\$ ---	\$ 78,511	\$ 1,576,680	\$	
Total Federal Revenues			\$ 0	\$ 78,511	\$ 1,576,680	\$	
Total Intergovernmental Revenues			\$ 267,038	\$ 1,506,255	\$ 7,835,710	\$	
Total Parks Construction Financing Sources			\$ 6,108,437	\$ 3,320,371	\$ 10,054,974	\$	
Capital Construction							
Other Interfund Reimbursements							
Inter Cost Recovery							
Inter Cost Recovery			\$ 48,000	\$ ---	\$ ---	\$	
Total Other Interfund Reimbursements			\$ 48,000	\$ ---	\$ ---	\$	

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Capital Project Funds							
Capital Construction							
Fines, Forfeitures & Penalties							
Forfeit/Penalties			\$ 1,995,153	\$ 1,650,000	\$ 1,850,000	\$ ----	
Total Fines, Forfeitures & Penalties			\$ 1,995,153	\$ 1,650,000	\$ 1,850,000	\$ ----	
Revenue from Use Of Money & Property							
Interest Income			\$ 3,551,013	\$ 42,653	\$ 30,000	\$ ----	
Bldg Rental Other			72,334	64,911	164,367	----	
Total Revenue from Use Of Money & Property			\$ 3,623,347	\$ 107,564	\$ 194,367	\$ ----	
Intergovernmental Revenues							
Federal Revenues							
ARPA - SLFRF Revenue			\$ 18,663,611	\$ 46,472,872	\$ 9,566,128	\$ ----	
Total Federal Revenues			\$ 18,663,611	\$ 46,472,872	\$ 9,566,128	\$ ----	
Fees or Other Ingovernmental							
Miscellaneous Intergovernmental			\$ 2,944	\$ 579,353	\$ 571,085	\$ ----	
Total Fees or Other Ingovernmental			\$ 2,944	\$ 579,353	\$ 571,085	\$ ----	
Total Intergovernmental Revenues			\$ 18,666,555	\$ 47,052,225	\$ 10,137,213	\$ ----	

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Capital Project Funds							
Capital Construction							
Charges for Services							
Bldg Maint Chgs			\$	24,060,093	\$	25,338,731	\$
Services To Ccf Projects				1,939,326		10,497,155	
						22,042,469	
Total Charges for Services			\$	25,999,419	\$	35,835,886	\$
Miscellaneous Revenues							
Donations/Contributions			\$	108,450	\$	(30,283)	\$
Miscellaneous Other Revenues				75,875		48,567	
Total Miscellaneous Revenues			\$	184,325	\$	18,284	\$
Total Capital Construction Financing Sources			\$	50,516,799	\$	84,663,959	\$
Florin Road Capital Project							
Revenue from Use Of Money & Property							
Interest Income			\$	19,734	\$	10,000	\$
						20,000	
Total Revenue from Use Of Money & Property			\$	19,734	\$	10,000	\$

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Project Funds						
Florin Road Capital Project						
Total Florin Road Capital Project Financing Sources			\$ 19,734	\$ 10,000	\$ 20,000	\$
NVSSP-Library						
Revenue from Use Of Money & Property						
Interest Income			\$ 45,337	\$ 2,000	\$ 2,000	\$
Total Revenue from Use Of Money & Property			\$ 45,337	\$ 2,000	\$ 2,000	\$
Total NVSSP-Library Financing Sources						
North Vineyard Station Specific Plan			\$ 45,337	\$ 2,000	\$ 2,000	\$
Other Interfund Reimbursements						
Operating Trans In			\$ 696,390	\$ 171,369	\$	\$
Total Other Interfund Reimbursements			\$ 696,390	\$ 171,369	\$	\$

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Project Funds						
North Vineyard Station Specific Plan						
Revenue from Use Of Money & Property						
Interest Income			\$ 217,288	\$ 13,000	\$ 14,000	\$ ---
Total Revenue from Use Of Money & Property			\$ 217,288	\$ 13,000	\$ 14,000	\$ ---
Charges for Services						
Development Fees			\$ 730,663	\$ ---	\$ 20,000	\$ ---
Total Charges for Services			\$ 730,663	\$ ---	\$ 20,000	\$ ---
Total North Vineyard Station Specific Plan Financing Sources						
			\$ 1,644,341	\$ 184,369	\$ 34,000	\$ ---
North Vineyard Station CFDs						
Taxes						
CFD Special Tax Revenue			\$ 964,187	\$ 988,814	\$ 882,946	\$ ---
Total Taxes			\$ 964,187	\$ 988,814	\$ 882,946	\$ ---

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Capital Project Funds							
North Vineyard Station CFDs							
Revenue from Use Of Money & Property							
			\$	20,551	\$	1,500	\$
Interest Income						24,500	\$
Total Revenue from Use Of Money & Property			\$	20,551	\$	1,500	\$
Total North Vineyard Station CFDs Financing Sources			\$	984,738	\$	990,314	\$
Florin Vineyard Community Plan							
Revenue from Use Of Money & Property							
			\$	287,405	\$	10,500	\$
Interest Income							
Contributions				61,744			
Total Revenue from Use Of Money & Property			\$	349,149	\$	10,500	\$
Charges for Services							
			\$	5,087,047	\$	2,426,000	\$
Development Fees						15,000	\$
Total Charges for Services			\$	5,087,047	\$	2,426,000	\$

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2025-26					
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Capital Project Funds							
Florin Vineyard Community Plan							
Total Florin Vineyard Community Plan Financing Sources			\$ 5,436,196	\$ 2,436,500	\$ 25,500	\$	----
Tobacco Litigation Settlement-Capital Projects							
Revenue from Use Of Money & Property							
Interest Income			\$ (58)	\$ ---	\$ ---	\$	----
Total Revenue from Use Of Money & Property			\$ (58)	\$ ---	\$ ---	\$	----
Total Tobacco Litigation Settlement-Capital Projects Financing Sources							
Total Capital Project Funds Financing Sources			\$ 64,755,524	\$ 91,607,513	\$ 71,006,017	\$	----
Debt Service Funds							
Teeter Plan							
Revenue from Use Of Money & Property							
Interest Income			\$ 33,023	\$ ---	\$ ---	\$	----
Total Revenue from Use Of Money & Property			\$ 33,023	\$ ---	\$ ---	\$	----

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Debt Service Funds						
Teeter Plan						
Miscellaneous Revenues						
		Prior Year Revenues--Miscellaneous	\$ 37,751,788	\$ 45,779,091	\$ 45,779,091	\$
		Total Miscellaneous Revenues	\$ 37,751,788	\$ 45,779,091	\$ 45,779,091	\$
Other Financing Sources						
		Op Tran In	\$ 519,935	\$ ---	\$ ---	\$
		Total Other Financing Sources	\$ 519,935	\$ ---	\$ ---	\$
Total Teeter Plan Financing Sources						
			\$ 38,304,746	\$ 45,779,091	\$ 45,779,091	\$
2004 Pension Obligation Bond Debt Svc						
Revenue from Use Of Money & Property						
		Interest Income	\$ 677,688	\$ 600,000	\$ ---	\$
		Transfers In	48,821,535	149,036,984	127,969,736	
		Total Revenue from Use Of Money & Property	\$ 49,499,223	\$ 149,636,984	\$ 127,969,736	\$

Detail of Additional Financing Sources by Fund and Account (Schedule 6)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2025-26					
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Debt Service Funds							
2004 Pension Obligation Bond Debt Svc							
Total 2004 Pension Obligation Bond Debt Svc Financing Sources			\$ 49,499,223	\$ 149,636,984	\$ 127,969,736	\$	----
Pension Obligation Bond Debt Svc							
Revenue from Use Of Money & Property							
Interest Income			\$ 439,848	\$ 77	\$	----	----
Transfers In			99,410,204	---	---	---	----
Total Revenue from Use Of Money & Property			\$ 99,850,052	\$ 77	\$	----	----
Miscellaneous Revenues							
Miscellaneous Other Revenues			\$ 5,850	\$	---	\$	----
Total Miscellaneous Revenues			\$ 5,850	\$	---	\$	----
Total Pension Obligation Bond Debt Svc Financing Sources			\$ 99,855,902	\$ 77	\$	----	----
Total Debt Service Funds Financing Sources			\$ 187,659,871	\$ 195,416,152	\$ 173,748,827	\$	----
TOTAL ALL FUNDS			\$ 5,407,093,701	\$ 5,933,753,668	\$ 6,222,384,687	\$	----

Summary of Financing Uses by Function and Fund (Schedule 7)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 7	
County Budget Act		Summary of Financing Uses by Function and Fund				
		Governmental Funds				
		Fiscal Year 2025-26				
Description	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Function						
General	\$ 322,426,449	\$ 380,708,050	\$ 368,217,105	\$		
Public Protection	1,874,305,419	1,936,564,287	1,981,649,546			
Public Ways & Facilities	221,798,324	353,715,279	536,534,037			
Health and Sanitation	1,441,160,412	1,835,330,551	2,030,353,393			
Public Assistance	1,285,571,176	1,419,092,601	1,434,667,359			
Education	1,830,300	1,985,083	1,983,639			
Recreation & Cultural Services	43,634,814	45,780,891	48,496,910			
Debt Service	176,846,603	199,369,024	179,592,945			
Total Financing Uses by Function	\$ 5,367,573,497	\$ 6,172,545,766	\$ 6,581,494,934	\$		
Appropriation for Contingencies						
General Fund	\$		\$ 8,657,810	\$		
Sheriff DOJ Asset Forfeiture			173,795			
Restricted Revenues Fund for Departments			33,475,949			
Sheriff Restricted Revenue			3,301,100			
Jail Industry Trust Fund			121,350			
Total Appropriation for Contingencies	\$		\$ 45,730,004	\$		
Subtotal Financing Uses	\$ 5,367,573,497	\$ 6,172,545,766	\$ 6,627,224,938	\$		
Provisions for Obligated Fund Balance						
2011 Realignment			3,696,185			
Clerk/Recorder Fees			279,091			
Patient Care Revenue			83,026,589			
Fish And Game Propagation			3,831			
Roads			802,850			
EMD Special Program Funds			6,301			
Building Inspection			45,872			
Development And Code Services			628,221			

Summary of Financing Uses by Function and Fund (Schedule 7)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 7
County Budget Act		Summary of Financing Uses by Function and Fund			
		Governmental Funds			
		Fiscal Year 2025-26			
Description	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Provisions for Obligated Fund Balance					
SCTDF Capital Fund	---	---	280,244	---	---
Solid Waste Commercial Program	---	---	2,012,350	---	---
Total Provisions for Obligated Fund Balance	\$ 5,367,573,497	\$ ---	\$ 90,781,534	\$ ---	---
Total Financing Uses	\$ 5,367,573,497	\$ 6,172,545,766	\$ 6,718,006,472	\$ ---	---
Summarization by Fund					
General Fund	\$ 3,418,089,020	\$ 3,775,448,270	\$ 3,960,376,930	\$ ---	---
Community Investment Program	25,562	65,543	---	---	---
Neighborhood Revitalization	330,000	3,170,000	1,356,732	---	---
Mental Health Services Act	127,471,636	139,438,570	113,041,941	---	---
Public Safety Sales Tax	177,850,055	171,036,420	175,204,175	---	---
1991 Realignment	409,854,906	435,935,245	432,130,379	---	---
2011 Realignment	432,085,966	433,562,476	428,502,345	---	---
Sheriff DOJ Asset Forfeiture	---	1,250,000	423,795	---	---
Clerk/Recorder Fees	7,828,087	6,758,086	8,167,530	---	---
Restricted Revenues Fund for Departments	27,481,753	61,758,513	94,912,084	---	---
Sheriff Restricted Revenue	10,339,573	15,828,346	16,917,892	---	---
Patient Care Revenue	118,936,014	232,189,729	417,486,447	---	---
Fish And Game Propagation	10,016	8,003	8,787	---	---
Roads	109,697,226	191,846,218	267,050,463	---	---
Department of Transportation	65,820,230	70,489,431	79,214,953	---	---
Parks Construction	5,688,725	11,602,722	16,433,540	---	---
Capital Construction	39,021,440	122,701,692	118,970,239	---	---
Environmental Management	22,648,660	24,684,809	25,083,910	---	---
EMD Special Program Funds	228,043	223,700	447,301	---	---
County Library	1,311,378	1,394,794	1,357,260	---	---
First 5 Sacramento Commission	21,313,837	19,659,142	2,715,222	---	---
Transient Occupancy Tax	4,323,924	3,697,360	5,359,970	---	---

Summary of Financing Uses by Function and Fund (Schedule 7)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 7	
County Budget Act		Summary of Financing Uses by Function and Fund				
		Governmental Funds				
		Fiscal Year 2025-26				
Description	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Fund						
Teeter Plan	25,828,223	49,332,237	49,332,237	49,332,237	---	
Golf	11,122,720	12,767,533	13,891,117	13,891,117	---	
Economic Development	35,661,843	37,029,918	46,219,430	46,219,430	---	
Building Inspection	22,295,420	22,721,806	25,617,944	25,617,944	---	
Technology Cost Recovery Fee	1,578,779	1,808,275	2,860,834	2,860,834	---	
Development And Code Services	61,349,716	67,389,440	79,902,433	79,902,433	---	
Affordability Fee	3,497,331	7,980,210	6,294,550	6,294,550	---	
SCTDF Capital Fund	4,843,534	17,693,996	39,377,044	39,377,044	---	
Transportation-Sales Tax	39,442,119	70,876,325	132,271,874	132,271,874	---	
Interagency Procurement	3,831,000	3,832,929	---	---	---	
Solid Waste Commercial Program	4,533,575	5,265,706	6,234,279	6,234,279	---	
Jail Industry Trust Fund	219,590	252,226	408,167	408,167	---	
Florin Road Capital Project	---	---	471,163	471,163	---	
NVSSP-Library	---	---	604,500	604,500	---	
North Vineyard Station Specific Plan	818,225	889,900	4,650,028	4,650,028	---	
North Vineyard Station CFDs	215,550	1,034,040	6,000,460	6,000,460	---	
Florin Vineyard Community Plan	961,441	885,369	8,447,809	8,447,809	---	
2004 Pension Obligation Bond Debt Svc	50,321,123	149,737,986	130,260,708	130,260,708	---	
Pension Obligation Bond Debt Svc	100,697,257	298,801	---	---	---	
Total Financing Uses	\$ 5,367,573,497	\$ 6,172,545,766	\$ 6,718,006,472	\$	---	

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
General						
Legislative & Administrative						
Clerk of the Board	\$ 3,699,993	\$ 4,244,985	\$ 4,560,492	\$		
Board of Supervisors	4,986,986	5,545,390	5,937,990			
County Executive Cabinet	6,222,251	6,631,545	7,123,108			
Total Legislative & Administrative	\$ 14,909,230	\$ 16,421,920	\$ 17,621,590	\$		
Finance						
Department Of Finance	\$ 38,025,663	\$ 38,223,516	\$ 41,931,179	\$		
Assessor	21,899,306	22,756,319	23,952,667			
Non-Departmental Revenues/General Fund	(981,607)					
Non-Departmental Costs/General Fund	77,302,552	25,098,801	25,639,201			
Total Finance	\$ 136,245,914	\$ 86,078,636	\$ 91,523,047	\$		
County Counsel						
County Counsel	\$ 6,966,792	\$ 7,289,199	\$ 7,700,179	\$		
Total County Counsel	\$ 6,966,792	\$ 7,289,199	\$ 7,700,179	\$		
Personnel						
Civil Service Commission	\$ 442,739	\$ 541,220	\$ 570,114	\$		
Office of Labor Relations	358,216					
Personnel Services	17,267,868	20,257,180	19,501,759			
Total Personnel	\$ 18,068,824	\$ 20,798,400	\$ 20,071,873	\$		
Elections						

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8) Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
General						
Elections						
Voter Registration And Elections		\$ 15,437,423	\$ 17,378,409	\$ 16,523,983	\$ ----	
Total Elections		\$ 15,437,423	\$ 17,378,409	\$ 16,523,983	\$ ----	
Plant Acquisition						
Florin Road Capital Project		\$ ----	\$ ----	\$ 471,163	\$ ----	
Capital Construction		39,021,440	122,701,692	118,970,239	----	
Park Construction		5,688,725	11,602,722	16,433,540	----	
Total Plant Acquisition		\$ 44,710,166	\$ 134,304,414	\$ 135,874,942	\$ ----	
Promotion						
Economic Development		\$ 35,661,843	\$ 37,029,918	\$ 46,219,430	\$ ----	
Community Investment Program		25,562	65,543	----	----	
Financing-Transfers/Reimbursement		24,382,935	31,121,851	6,309,893	----	
Total Promotion		\$ 60,070,340	\$ 68,217,312	\$ 52,529,323	\$ ----	
Other General						
Data Processing-Shared Systems		\$ 22,186,760	\$ 26,386,831	\$ 26,372,168	\$ ----	
Total Other General		\$ 22,186,760	\$ 26,386,831	\$ 26,372,168	\$ ----	
Interagency Procurement						
Interagency Procurement		\$ 3,831,000	\$ 3,832,929	\$ ----	\$ ----	
Total Interagency Procurement		\$ 3,831,000	\$ 3,832,929	\$ ----	\$ ----	

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 8
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
General						---
Total General \$		322,426,449 \$	380,708,050 \$	368,217,105 \$		
Public Protection						---
Judicial						---
Contribution To The Law Library	\$	304,556 \$	311,401 \$	312,991 \$		
Court / Non-Trial Court Operations		9,994,198	10,091,114	10,177,373		
Court / County Contribution		23,781,476	24,468,756	24,468,756		
Court Paid County Services		2,154,347	2,257,226	2,475,995		
Conflict Criminal Defenders		15,550,498	16,647,013	13,255,452		
Grand Jury		386,335	377,289	369,201		
Justice Planning, Analytics and Coordination		224,731	236,840	257,505		
District Attorney		118,301,501	123,044,811	128,926,246		
District Attorney-Restricted Revenues		1,285,813	2,893,336	4,536,858		
Public Defender		54,050,420	60,775,109	61,188,172		
Total Judicial	\$	226,033,876 \$	241,102,895 \$	245,968,549 \$		
Police Protection						---
Sheriff	\$	656,956,026 \$	679,325,592 \$	692,742,580 \$		
Jail Industries		219,590	252,226	286,817		
SSD Restricted Revenue		10,339,573	15,828,346	13,616,792		
SSD DOJ Asset Forfeiture		---	1,250,000	250,000		
Total Police Protection	\$	667,515,189 \$	696,656,164 \$	706,896,189 \$		
Detention and Correction						---

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Public Protection						
Detention and Correction						
Probation	\$	187,165,095 \$	195,374,769 \$	206,543,992 \$		
Probation-Restricted Revenues		11,850,742	11,144,924	13,061,760		
Care In Homes And Inst-Juv Court Wards		(16,266)	---	---		
Total Detention and Correction	\$	198,999,571 \$	206,519,693 \$	219,605,752 \$		
Protective Inspection						
Building Inspection	\$	22,295,420 \$	22,721,806 \$	25,572,072 \$		
Technology Cost Recovery Fee		1,578,779	1,808,275	2,860,834		
Agricultural Comm-Sealer Of Wts & Meas		5,435,372	5,842,285	5,956,093		
Total Protective Inspection	\$	29,309,572 \$	30,372,366 \$	34,388,999 \$		
Other Protection						
Development and Code Services	\$	61,349,716 \$	67,389,440 \$	79,274,212 \$		
Animal Care Services		14,223,657	15,376,099	15,569,830		
Animal Care-Restricted Revenues		---	458,590	206,500		
County Clerk/Recorder		12,761,148	11,809,324	12,708,439		
Clerk/Recorder Fees		7,828,087	6,758,086	7,888,439		
Wildlife Services		193,873	195,000	183,047		
Affordability Fee		3,497,331	7,980,210	6,294,550		
Coroner		10,772,791	10,471,859	11,169,268		
Fair Housing Services		81,287	---	---		
Dispute Resolution-Restricted Revenues		498,278	495,000	495,000		
Community Development		25,111,728	25,731,212	31,694,791		

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Public Protection						
Other Protection						
Neighborhood Revitalization		330,000	3,170,000	1,356,732		
Contribution To LAFCO		256,552	269,380	282,850		
Emergency Services		5,585,371	7,145,273	7,588,336		
OES-Restricted Revenues		21,372	64,800	67,728		
2011 Realignment		432,085,966	433,562,476	424,806,160		
Public Safety Sales Tax		177,850,055	171,036,420	175,204,175		
Total Other Protection		\$ 752,447,211	\$ 761,913,169	\$ 774,790,057	\$	
Total Public Protection		\$ 1,874,305,419	\$ 1,936,564,287	\$ 1,981,649,546	\$	
Public Ways & Facilities						
Public Ways						
North Vineyard Station Specific Plan		\$ 818,225	\$ 889,900	\$ 5,254,528	\$	
North Vineyard Station CFDs		215,550	1,034,040	6,000,460		
Florin Vineyard Comm Plan		961,441	885,369	8,447,809		
Transportation-Sales Tax		39,442,119	70,876,325	132,271,874		
Roads		109,697,226	191,846,218	266,247,613		
SCTDF Capital Fund		4,843,534	17,693,996	39,096,800		
Department of Transportation		65,820,230	70,489,431	79,214,953		
Total Public Ways		\$ 221,798,324	\$ 353,715,279	\$ 536,534,037	\$	
Total Public Ways & Facilities		\$ 221,798,324	\$ 353,715,279	\$ 536,534,037	\$	

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Health and Sanitation						
Health						
Environmental Management		\$ 22,648,660	\$ 24,684,809	\$ 25,083,910	\$ ---	
EMD Special Program Funds		228,043	223,700	441,000	---	
Office of Compliance		(271)	---	---	---	
Office of Inspector General		104,514	177,575	182,234	---	
Health Services		616,134,460	789,391,186	898,026,214	---	
Health Svcs-Restricted Revenues		5,849,372	25,121,618	31,547,044	---	
Patient Care Revenue		118,936,014	232,189,729	334,459,858	---	
First 5 Sacramento Commission		21,313,837	19,659,142	2,715,222	---	
Juvenile Medical Services		11,015,069	---	---	---	
IHSS Provider Payments		137,401,114	154,654,090	169,764,875	---	
Health - Medical Treatment Payments		967,846	688,432	783,432	---	
Mental Health Services Act		127,471,636	139,438,570	113,041,941	---	
Correctional Health Services		103,033,981	127,067,056	145,280,167	---	
Child, Family and Adult Services		264,297,559	304,982,723	296,244,376	---	
Child, Family Adult-Restricted Revenues		7,225,004	11,786,215	8,561,191	---	
Total Health		\$ 1,436,626,837	\$ 1,830,064,845	\$ 2,026,131,464	\$ ---	
Sanitation						
Solid Waste Commercial Program		\$ 4,533,575	\$ 5,265,706	\$ 4,221,929	\$ ---	
Total Sanitation		\$ 4,533,575	\$ 5,265,706	\$ 4,221,929	\$ ---	
Total Health and Sanitation		\$ 1,441,160,412	\$ 1,835,330,551	\$ 2,030,353,393	\$ ---	
Public Assistance						

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Public Assistance						
Public Assistance						
Human Assistance-Administration		\$ 343,311,265	\$ 376,119,955	\$ 373,339,074	\$	
Human Assistance-Restricted Revenues		83,644	308,548	229,305		
Human Assistance-Aid Payments		448,534,155	498,324,696	516,830,973		
Total Public Assistance		\$ 791,929,065	\$ 874,753,199	\$ 890,399,352	\$	
Other Assistance						
Child Support Services		\$ 45,061,299	\$ 47,124,340	\$ 48,961,825	\$	
Homeless Services and Housing		38,725,906	52,305,313	60,787,221		
HSH Restricted Revenues		---	8,974,504	2,388,582		
1991 Realignment		409,854,906	435,935,245	432,130,379		
Total Other Assistance		\$ 493,642,111	\$ 544,339,402	\$ 544,268,007	\$	
Total Public Assistance		\$ 1,285,571,176	\$ 1,419,092,601	\$ 1,434,667,359	\$	
Education						
Education						
Cooperative Extension		\$ 518,922	\$ 590,289	\$ 626,379	\$	
County Library		1,311,378	1,394,794	1,357,260		
Total Education		\$ 1,830,300	\$ 1,985,083	\$ 1,983,639	\$	
Total Education		\$ 1,830,300	\$ 1,985,083	\$ 1,983,639	\$	
Recreation & Cultural Services						

Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)

Summary Schedules

State Controller Schedules		County of Sacramento			Schedule 8	
County Budget Act		Detail of Financing Uses by Function, Activity, and Budget Unit				
		Governmental Funds				
		Fiscal Year 2025-26				
Function, Activity, Budget Unit		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Recreation & Cultural Services						
Recreation Facilities						
Regional Parks		\$ 27,510,627	\$ 28,797,017	\$ 28,898,700	\$	
Parks-Restricted Revenues		667,527	510,978	342,167		
Fish And Game Propagation		10,016	8,003	4,956		
Golf		11,122,720	12,767,533	13,891,117		
Total Recreation Facilities		\$ 39,310,890	\$ 42,083,531	\$ 43,136,940	\$	
Cultural Services						
Transient-Occupancy Tax		\$ 4,323,924	\$ 3,697,360	\$ 5,359,970	\$	
Total Cultural Services		\$ 4,323,924	\$ 3,697,360	\$ 5,359,970	\$	
Total Recreation & Cultural Services		\$ 43,634,814	\$ 45,780,891	\$ 48,496,910	\$	
Debt Service						
Debt Service						
Teeter Plan		\$ 25,828,223	\$ 49,332,237	\$ 49,332,237	\$	
2004 Pension Obligation Bond-Debt Service		50,321,123	149,737,986	130,260,708		
Pension Obligation Bond-Debt Service		100,697,257	298,801	---		
Total Debt Service		\$ 176,846,603	\$ 199,369,024	\$ 179,592,945	\$	
Total Debt Service		\$ 176,846,603	\$ 199,369,024	\$ 179,592,945	\$	
Grand Total Financing Uses by Function		\$ 5,367,573,497	\$ 6,172,545,766	\$ 6,581,494,934	\$	

Special Districts and Other Agencies Summary (Schedule 12)

Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 12	
County Budget Act		Special Districts and Other Agencies Summary - Nonenterprise						
		Fiscal Year 2025-26						
District and Agency Name	Fund Balance Available June 30, 2025	Total Financing Sources			Total Financing Uses			
		Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
Special Districts and Other Agencies								
2018 Refunding COPS Debt Svc	\$ 506,327	\$ ---	\$ 9,804,435	\$ 10,310,762	\$ 10,310,762	\$ ---	\$ 10,310,762	
2020 Refunding COPS Debt Svc	399,423	---	3,601,919	4,001,342	4,001,342	---	4,001,342	
Antelope Assessment	77,023	---	831,170	908,193	908,193	---	908,193	
Antelope Public Facilities Financing Plan	6,409,016	---	30,500	6,439,516	6,439,516	---	6,439,516	
Carmichael Recreation and Park District	22,222,733	---	7,507,119	29,729,852	29,674,852	55,000	29,729,852	
Citrus Heights Assessment Districts	---	---	116,000	116,000	116,000	---	116,000	
Connector Joint Powers Authority	---	---	784,189	784,189	784,189	---	784,189	
County Parks CFD 2006-1	---	---	21,675	21,675	16,500	5,175	21,675	
County Service Area No. 1	939,057	---	3,159,550	4,098,607	3,337,991	760,616	4,098,607	
County Service Area No. 4-B	491	---	21,275	21,766	21,766	---	21,766	
County Service Area No. 4-C	4,212	---	44,246	48,458	40,004	8,454	48,458	
County Service Area No. 4-D	4,636	---	10,091	14,727	8,086	6,641	14,727	
Countywide Library Facilities Admin Fee	7,207,839	---	290,200	7,498,039	7,498,039	---	7,498,039	
CSA 10 Benefit Zone 3	266,252	---	616,121	882,373	632,373	250,000	882,373	
Del Norte Oaks Park District	32	---	4,514	4,546	3,800	746	4,546	
Florin Vineyard No. 1 CFD 2016-2 Admin	683,463	---	86,614	770,077	770,077	---	770,077	
Foothill Park	671,112	---	619,236	1,290,348	1,290,348	---	1,290,348	
Gold River Station No. 7 Landscape CFD	6,471	25,517	68,550	100,538	100,538	---	100,538	
Juvenile Courthouse Project Debt Svc	343,234	1,062	2,250,419	2,594,715	2,594,715	---	2,594,715	
Laguna Community Facilities District	274,781	---	3,000	277,781	277,781	---	277,781	
Laguna Creek Ranch/Elliott Ranch CFD No. 1	5,091,769	---	18,000	5,109,769	5,109,769	---	5,109,769	

Special Districts and Other Agencies Summary (Schedule 12)

Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 12	
County Budget Act		Special Districts and Other Agencies Summary - Nonenterprise						
		Fiscal Year 2025-26						
District and Agency Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
Laguna Stonelake CFD-Bond Proceeds	276,762	---	5,000	281,762	281,762	---	281,762	
Landscape Maintenance District	4,410	---	1,340,920	1,345,330	1,345,330	---	1,345,330	
Mather Landscape Maintenance CFD	325,768	---	176,030	501,798	301,798	200,000	501,798	
Mather Public Facilities Financing Plan	829,796	---	5,000	834,796	834,796	---	834,796	
McClellan Park CFD	857,786	---	162,335	1,020,121	1,020,121	---	1,020,121	
Metro Air Park CFD	33,155,258	---	4,926,340	38,081,598	38,081,598	---	38,081,598	
Metro Air Park Impact Fees	30,381,807	---	1,405,000	31,786,807	31,786,807	---	31,786,807	
Metro Air Park Service Tax	975,778	---	433,205	1,408,983	1,408,983	---	1,408,983	
Mission Oaks Maint/Improvement District	270,102	---	1,108,989	1,379,091	1,301,539	77,552	1,379,091	
Mission Oaks Recreation and Park District	1,230,492	---	6,261,408	7,491,900	7,490,717	1,183	7,491,900	
Natomas Fire District	13,570	---	4,876,100	4,889,670	4,889,670	---	4,889,670	
Park Meadows CFD-Bond Proceeds	149,547	---	77,000	226,547	226,547	---	226,547	
Sacramento County Land Maintenance CFD	5,487	77,461	467,462	550,410	550,410	---	550,410	
South Sacramento Conservation Agency	---	---	260,777	260,777	260,777	---	260,777	
Sunrise Recreation and Park District	1,443,648	---	14,668,716	16,112,364	16,112,364	---	16,112,364	
Vineyard Public Facilities Financing Plan	13,119,138	---	2,653,961	15,773,099	15,773,099	---	15,773,099	
Water Agency-Zone 11 Drainage Infra	5,969,715	2,269,584	18,989,300	27,228,599	24,010,800	3,217,799	27,228,599	
Water Agency-Zone 13	193,315	---	2,901,637	3,094,952	2,634,728	460,224	3,094,952	
Water Resources	1,717,274	3,458,722	38,664,982	43,840,978	43,840,978	---	43,840,978	
Total Special Districts and Other Agencies	\$ 136,027,524	\$ 5,832,346	\$ 129,272,985	\$ 271,132,855	\$ 266,089,465	\$ 5,043,390	\$ 271,132,855	

Fund Balance - Special Districts and Other Agencies (Schedule 13)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 13	
County Budget Act		Special Districts and Other Agencies - Nonenterprise					
		Fiscal Year 2025-26				Actual Estimated	
						X	
District and Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2025	
		Encumbrances	Nonspendable, Restricted and Committed				
1	2	3	4	5	6		
Special Districts and Other Agencies							
2018 Refunding COPS Debt Svc	506,327	----	----	----	506,327		
2020 Refunding COPS Debt Svc	3,107,423	----	2,708,000	----	399,423		
Antelope Assessment	1,061,280	----	984,257	----	77,023		
Antelope Public Facilities Financing Plan	6,409,016	----	----	----	6,409,016		
Carmichael Recreation and Park District	22,332,733	----	110,000	----	22,222,733		
County Parks CFD 2006-1	50,171	----	50,171	----	----		
County Service Area No. 1	5,114,929	----	4,175,872	----	939,057		
County Service Area No. 4-B	39,270	----	38,779	----	491		
County Service Area No. 4-C	30,206	----	25,994	----	4,212		
County Service Area No. 4-D	10,123	----	5,487	----	4,636		
Countywide Library Facilities Admin Fee	7,207,839	----	----	----	7,207,839		
CSA 10 Benefit Zone 3	1,997,628	----	1,731,376	----	266,252		
Del Norte Oaks Park District	15,801	----	15,769	----	32		
Florin Vineyard No. 1 CFD 2016-2 Admin	683,463	----	----	----	683,463		
Foothill Park	671,112	----	----	----	671,112		
Gold River Station No. 7 Landscape CFD	121,702	----	115,231	----	6,471		
Juvenile Courthouse Project Debt Svc	2,560,046	----	2,216,812	----	343,234		
Laguna Community Facilities District	274,781	----	----	----	274,781		
Laguna Creek Ranch/Elliott Ranch CFD No. 1	5,091,769	----	----	----	5,091,769		
Laguna Stonelake CFD-Bond Proceeds	276,762	----	----	----	276,762		
Landscape Maintenance District	704,410	----	700,000	----	4,410		
Mather Landscape Maintenance CFD	575,768	----	250,000	----	325,768		
Mather Public Facilities Financing Plan	829,796	----	----	----	829,796		
McClellan Park CFD	857,786	----	----	----	857,786		

Fund Balance - Special Districts and Other Agencies (Schedule 13)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 13	
County Budget Act		Special Districts and Other Agencies - Nonenterprise					
		Fiscal Year 2025-26					
District and Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2025	
		Encumbrances	Nonspendable, Restricted and Committed				
1	2	3	4	5	6		
Special Districts and Other Agencies							
Metro Air Park CFD	33,155,258	---	---	---	---	33,155,258	
Metro Air Park Impact Fees	30,381,807	---	---	---	---	30,381,807	
Metro Air Park Service Tax	975,778	---	---	---	---	975,778	
Mission Oaks Maint/Improvement District	656,601	---	386,499	---	---	270,102	
Mission Oaks Recreation and Park District	2,952,607	---	1,722,115	---	---	1,230,492	
Natomas Fire District	13,570	---	---	---	---	13,570	
Park Meadows CFD-Bond Proceeds	149,547	---	---	---	---	149,547	
Sacramento County Land Maintenance CFD	428,145	---	422,658	---	---	5,487	
Sunrise Recreation and Park District	1,608,018	---	164,370	---	---	1,443,648	
Vineyard Public Facilities Financing Plan	13,119,138	---	---	---	---	13,119,138	
Water Agency-Zone 11 Drainage Infra	46,498,104	---	40,528,389	---	---	5,969,715	
Water Agency-Zone 13	1,724,235	---	1,530,920	---	---	193,315	
Water Resources	15,202,524	---	13,485,250	---	---	1,717,274	
Total Special Districts and Other Agencies	\$ 207,395,473	\$ ---	\$ 71,367,949	\$ ---	\$ ---	\$ 136,027,524	

Actual	
Estimated	X

Special Districts and Other Agencies Summary - Obligated Fund Balances (Schedule 14)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Nonenterprise - Obligated Fund Balances					
		Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
Special Districts and Other Agencies							
2020 Refunding COPS Debt Svc	\$ 2,708,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 2,708,000	
Antelope Assessment	984,257	---	---	---	---	984,257	
Carmichael Recreation and Park District	110,000	---	---	55,000	---	165,000	
County Parks CFD 2006-1	50,171	---	---	5,175	---	55,346	
County Service Area No. 1	4,175,872	---	---	760,616	---	4,936,488	
County Service Area No. 4-B	38,779	---	---	---	---	38,779	
County Service Area No. 4-C	25,994	---	---	8,454	---	34,448	
County Service Area No. 4-D	5,487	---	---	6,641	---	12,128	
CSA 10 Benefit Zone 3	1,731,376	---	---	250,000	---	1,981,376	
Del Norte Oaks Park District	15,769	---	---	746	---	16,515	
Gold River Station No. 7 Landscape CFD	115,231	25,517	---	---	---	89,714	
Juvenile Courthouse Project Debt Svc	2,216,812	1,062	---	---	---	2,215,750	
Landscape Maintenance District	700,000	---	---	---	---	700,000	
Mather Landscape Maintenance CFD	250,000	---	---	200,000	---	450,000	
Mission Oaks Maint/Improvement District	386,499	---	---	77,552	---	464,051	
Mission Oaks Recreation and Park District	1,722,115	---	---	1,183	---	1,723,298	
Sacramento County Land Maintenance CFD	422,658	77,461	---	---	---	345,197	
Sunrise Recreation and Park District	164,370	---	---	---	---	164,370	
Water Agency-Zone 11 Drainage Infra	40,528,389	2,269,584	---	3,217,799	---	41,476,604	
Water Agency-Zone 13	1,530,920	---	---	460,224	---	1,991,144	
Water Resources	13,485,250	3,458,722	---	---	---	10,026,528	
Total Special Districts and Other Agencies	\$ 71,367,949	\$ 5,832,346	\$ ---	\$ 5,043,390	\$ ---	\$ 70,578,993	

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund			Dept Of Technology - (031A)		
		Fiscal Year 2025-26			Service Activity		
Operating Detail		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	Adopted by the Board of Supervisors		
1		2	3	4	5		
Operating Revenues							
Charges for Services	\$	125,834,137	\$	138,519,710	\$	149,106,996	\$
Miscellaneous Revenues		611		28,895		---	
Total Revenue	\$	125,834,749	\$	138,548,605	\$	149,106,996	\$
Operating Expenditures							
Salaries and Employee Benefits	\$	65,233,813	\$	72,057,049	\$	77,997,272	\$
Services and Supplies		45,889,324		52,054,194		58,942,988	
Other Charges		652,271		992,149		1,821,978	
Depreciation		8,894,700		9,771,208		10,305,599	
Total Operating Expenses	\$	120,670,109	\$	134,874,600	\$	149,067,837	\$
Operating Income (Loss)	\$	5,164,640	\$	3,674,005	\$	39,159	\$
Nonoperating Revenues (Expenses)							
Gain or Loss on Sale of Capital Assets	\$	2	\$	2,367	\$	---	\$
Total Nonoperating Revenues (Expenses)	\$	2	\$	2,367	\$	---	\$
Income Before Capital Contributions and Transfers							
Transfers-In/(Out)	\$	(2,817,263)	\$	(2,795,145)	\$	(2,796,171)	\$
Change in Net Position	\$	2,347,379	\$	881,227	\$	(2,757,012)	\$
Net Position - Beginning Balance	\$	37,592,754	\$	40,446,045	\$	41,327,272	\$
Equity and Other Account Adjustments	\$	505,912	\$	---	\$	---	\$
Net Position - Ending Balance	\$	40,446,045	\$	41,327,272	\$	38,570,260	\$

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund				
		Fiscal Year 2025-26				
		Fund Title			Fixed Assets-Heavy Equipment - (034A)	
		Service Activity			Other General	
Operating Detail		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
Charges for Services		\$ 3,703,572	\$ 3,736,329	\$ 3,914,235	\$	
Miscellaneous Revenues		540,815	734,072	---	---	
Total Revenue		\$ 4,244,387	\$ 4,470,401	\$ 3,914,235	\$	
Operating Expenditures						
Depreciation		---	\$	---	\$	
Total Operating Expenses		\$	---	\$	---	
Operating Income (Loss)		\$ 4,244,387	\$ 4,470,401	\$ 3,914,235	\$	
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets		\$ 450,119	\$ 258,000	\$ 258,000	\$	
Total Nonoperating Revenues (Expenses)		\$ 450,119	\$ 258,000	\$ 258,000	\$	
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)		\$ 173,235	\$ 180,300	\$ 181,884	\$	
Change in Net Position		\$ 4,867,741	\$ 4,908,701	\$ 4,354,119	\$	
Net Position - Beginning Balance		\$ 77,148,264	\$ 82,025,192	\$ 86,933,893	\$	
Equity and Other Account Adjustments		\$ 9,187	\$	---	\$	
Net Position - Ending Balance		\$ 82,025,192	\$ 86,933,893	\$ 91,288,012	\$	
Capital Assets						
Capital Assets		\$ 7,135,892	\$ 5,889,922	\$ 8,713,009	\$	

Operation of Internal Service Funds (Schedule 10)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund			General Services-Operations - (035A)		
		Fiscal Year 2025-26			Service Activity		
Operating Detail		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	Adopted by the Board of Supervisors		
1	2	3	4	5			
Operating Revenues							
Revenue from Use of Money & Property	\$	684	\$ 252	\$			
Charges for Services		175,141,382	192,517,924	205,070,568			
Miscellaneous Revenues		4,667,332	3,788,534	5,504,020			
Total Revenue	\$	179,809,397	\$ 196,306,710	\$ 210,574,588			
Operating Expenditures							
Salaries and Employee Benefits	\$	60,831,261	\$ 66,300,120	\$ 73,001,504			
Services and Supplies		99,972,960	107,672,942	117,992,467			
Other Charges		4,539,132	4,356,712	4,393,000			
Depreciation		12,712,064	13,751,611	16,294,985			
Total Operating Expenses	\$	178,055,416	\$ 192,081,385	\$ 211,681,956			
Operating Income (Loss)	\$	1,753,981	\$ 4,225,325	\$ (1,107,368)			
Nonoperating Revenues (Expenses)							
Gain or Loss on Sale of Capital Assets	\$	3,142	\$ (34,215)	\$ (40,000)			
Total Nonoperating Revenues (Expenses)	\$	3,142	\$ (34,215)	\$ (40,000)			
Income Before Capital Contributions and Transfers							
Transfers-In/(Out)	\$	(2,038,725)	\$ (1,057,356)	\$ (952,738)			
Change in Net Position	\$	(281,602)	\$ 3,133,754	\$ (2,100,106)			
Net Position - Beginning Balance	\$	(9,937,502)	\$ (1,119,761)	\$ 2,013,993			
Equity and Other Account Adjustments	\$	9,099,343	\$	\$			
Net Position - Ending Balance	\$	(1,119,761)	\$ 2,013,993	\$ (86,113)			
Capital Assets							
Capital Assets	\$	476,183	\$ 122,739	\$ 250,000			

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund			General Services Capital Outlay - (036A)		
		Fiscal Year 2025-26			Fund Title		
					Service Activity		
					Other General		
Operating Detail		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	Adopted by the Board of Supervisors		
1	2	3	4	5			
Operating Revenues							
Charges for Services	\$	910,622 \$	1,691,000 \$	791,000 \$			
Miscellaneous Revenues		1,638,765	2,129,582	---			
Total Revenue	\$	2,549,387 \$	3,820,582 \$	791,000 \$			
Operating Expenditures							
Other Charges	\$	---	188,928 \$	---			
Depreciation		---	---	---			
Total Operating Expenses	\$	---	188,928 \$	---			
Operating Income (Loss)	\$	2,549,387 \$	3,631,654 \$	791,000 \$			
Nonoperating Revenues (Expenses)							
Gain or Loss on Sale of Capital Assets	\$	2,077,399 \$	599,586 \$	500,000 \$			
Total Nonoperating Revenues (Expenses)	\$	2,077,399 \$	599,586 \$	500,000 \$			
Income Before Capital Contributions and Transfers							
		---	---	---			
Change in Net Position		\$	4,231,240 \$	1,291,000 \$			
Net Position - Beginning Balance		\$	53,571,245 \$	57,802,485 \$			
Equity and Other Account Adjustments		\$	---	---			
Net Position - Ending Balance		\$	57,802,485 \$	59,093,485 \$			
Capital Assets							
Capital Assets	\$	9,484,798 \$	14,597,236 \$	6,906,539 \$			

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund					
		Fiscal Year 2025-26					
		Fund Title			Liability Property Insurance - (037A)		
		Service Activity			Other General		
Operating Detail		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Operating Revenues							
Charges for Services		\$	39,463,657	\$	48,925,331	\$	45,173,205
Miscellaneous Revenues			3,907,850		337,142		2,408,397
Total Revenue		\$	43,371,507	\$	49,262,473	\$	47,581,602
Operating Expenditures							
Services and Supplies		\$	40,776,129	\$	45,108,047	\$	45,459,249
Other Charges			94,508		274,244		605,056
Depreciation					2,290		
Total Operating Expenses		\$	40,870,637	\$	45,384,581	\$	46,064,305
Operating Income (Loss)		\$	2,500,870	\$	3,877,892	\$	1,517,297
Nonoperating Revenues (Expenses)							
Total Nonoperating Revenues (Expenses)		\$		\$		\$	
Income Before Capital Contributions and Transfers							
Change in Net Position		\$	2,500,870	\$	3,877,892	\$	1,517,297
Net Position - Beginning Balance		\$	(14,555,675)	\$	(15,011,344)	\$	(11,133,452)
Equity and Other Account Adjustments		\$	(2,956,539)	\$		\$	
Net Position - Ending Balance		\$	(15,011,344)	\$	(11,133,452)	\$	(9,616,155)

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund				
		Fiscal Year 2025-26				
		Fund Title			Dental Plan Insurance - (038A)	
		Service Activity			Other General	
Operating Detail		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
Charges for Services		\$	17,777,184	\$	16,094,731	\$
Miscellaneous Revenues			22,054			
Total Revenue		\$	17,799,238	\$	16,094,731	\$
Operating Expenditures						
Services and Supplies		\$	16,018,280	\$	16,094,731	\$
Total Operating Expenses		\$	16,018,280	\$	16,094,731	\$
Operating Income (Loss)		\$	1,780,959	\$		\$
Nonoperating Revenues (Expenses)						
Total Nonoperating Revenues (Expenses)		\$		\$		\$
Income Before Capital Contributions and Transfers						
Change in Net Position		\$	1,780,959	\$		\$
Net Position - Beginning Balance		\$	11,901,367	\$	13,682,326	\$
Equity and Other Account Adjustments		\$		\$		\$
Net Position - Ending Balance		\$	13,682,326	\$	13,682,326	\$

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund					
		Fiscal Year 2025-26					
		Fund Title		Workers Compensation Insurance - (039A)			
		Service Activity		Other General			
Operating Detail		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5			
Operating Revenues							
Charges for Services	\$	37,332,081	\$	41,979,313	\$	39,977,853	
Miscellaneous Revenues		118,047		71,811		100,000	
Total Revenue	\$	37,450,128	\$	42,051,124	\$	40,077,853	
Operating Expenditures							
Services and Supplies	\$	28,976,938	\$	32,836,599	\$	37,573,686	
Other Charges		365,118		1,131,484		1,493,615	
Depreciation		4,186		---		10,552	
Total Operating Expenses	\$	29,346,242	\$	33,968,083	\$	39,077,853	
Operating Income (Loss)	\$	8,103,886	\$	8,083,041	\$	1,000,000	
Nonoperating Revenues (Expenses)							
		---		---		---	
Total Nonoperating Revenues (Expenses)		\$	---	\$	---	\$	
Income Before Capital Contributions and Transfers							
Change in Net Position		\$	8,103,886	\$	8,083,041	\$	
Net Position - Beginning Balance		\$	(74,440,891)	\$	(66,664,012)	\$	
Equity and Other Account Adjustments		\$	(327,007)	\$	---	\$	
Net Position - Ending Balance		\$	(66,664,012)	\$	(58,580,971)	\$	

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund				
		Fiscal Year 2025-26				
		Fund Title				
		Service Activity				
		Unemployment Insurance - (040A)				
		Other General				
Operating Detail		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
Charges for Services		\$	\$	\$	\$	\$
Total Revenue		\$	\$	\$	\$	\$
Operating Expenditures						
Services and Supplies		\$	919,566	\$	1,030,450	\$
Other Charges			23,480		5,352	79,568
Total Operating Expenses		\$	943,046	\$	1,035,802	\$
Operating Income (Loss)		\$	(943,046)	\$	(1,035,802)	\$
Nonoperating Revenues (Expenses)						
Total Nonoperating Revenues (Expenses)		\$	\$	\$	\$	\$
Income Before Capital Contributions and Transfers						
Capital Contributions		\$	126	\$	\$	\$
Change in Net Position		\$	(942,920)	\$	(1,035,802)	\$
Net Position - Beginning Balance		\$	7,053,099	\$	6,110,179	\$
Equity and Other Account Adjustments		\$	\$	\$	\$	\$
Net Position - Ending Balance		\$	6,110,179	\$	5,074,377	\$

State Controller Schedules		County of Sacramento		Schedule 10	
County Budget Act		Operation of Internal Service Fund		Regional Radio Communications System - (059A)	
		Fiscal Year 2025-26		Fund Title	
				Service Activity	
Operating Detail		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Operating Revenues					
Charges for Services		\$	6,155,459	\$	6,210,050
Miscellaneous Revenues			438,248		242,714
Total Revenue		\$	6,593,708	\$	6,452,764
Operating Expenditures					
Salaries and Employee Benefits		\$	1,388,318	\$	1,662,264
Services and Supplies			1,528,802		2,147,387
Other Charges			---		12,472
Depreciation			2,179,326		2,275,262
Total Operating Expenses		\$	5,096,446	\$	6,110,838
Operating Income (Loss)		\$	1,497,262	\$	424,356
Nonoperating Revenues (Expenses)					
Interest/Investment (Expense) and/or (Loss)		\$	(69,655)	\$	---
Gain or Loss on Sale of Capital Assets			0		---
Interest/Investment Income and/or Gain			466,304		---
Total Nonoperating Revenues (Expenses)		\$	396,649	\$	---
Income Before Capital Contributions and Transfers					
			---		---
Change in Net Position		\$	1,893,911	\$	424,356
Net Position - Beginning Balance		\$	18,677,542	\$	20,798,092
Equity and Other Account Adjustments		\$	---	\$	---
Net Position - Ending Balance		\$	20,571,453	\$	21,222,448

Operation of Internal Service Funds (Schedule 10)

Proprietary Schedules

State Controller Schedules			County of Sacramento			Schedule 10		
County Budget Act			Operation of Internal Service Fund					
			Fiscal Year 2025-26					
			Fund Title			Board Of Retirement - (060A)		
			Service Activity			Other General		
Operating Detail			2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5			
Operating Expenditures								
Salaries and Employee Benefits			\$	9,354,930	\$	---	\$	11,928,691
Services and Supplies				6,876,639		---		---
Other Charges				17,130,692		---		---
Depreciation				645,423		---		---
Total Operating Expenses			\$	34,007,683	\$	---	\$	11,928,691
Operating Income (Loss)			\$	(34,007,683)	\$	---	\$	(11,928,691)
Nonoperating Revenues (Expenses)								
Interest/Investment Income and/or Gain			\$	(7,665,337)	\$	---	\$	11,928,691
Total Nonoperating Revenues (Expenses)			\$	(7,665,337)	\$	---	\$	11,928,691
Income Before Capital Contributions and Transfers								
				---		---		---
Change in Net Position			\$	(41,673,019)	\$	---	\$	---
Net Position - Beginning Balance			\$	---	\$	---	\$	---
Equity and Other Account Adjustments			\$	---	\$	---	\$	---
Net Position - Ending Balance			\$	---	\$	---	\$	---
Capital Assets								
Capital Assets			\$	47,729	\$	---	\$	---

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund				
		Fiscal Year 2025-26				
		Fund Title		Airport Maintenance - (041A)		
		Service Activity		Airport		
Operating Detail		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
	Licenses, Permits, & Franchises	\$ 74,306	\$ 76,217	\$ 78,855	\$	
	Fines, Forfeitures, & Penalties	55,839	46,431	81,084		
	Revenue from Use of Money & Property	199,786,035	213,374,620	223,415,208		
	Charges for Services	34,200,336	37,182,326	40,261,923		
	Miscellaneous Revenues	36,965,845	36,691,066	43,058,249		
	Total Revenue	\$ 271,082,361	\$ 287,370,660	\$ 306,895,319	\$	
Operating Expenditures						
	Salaries and Employee Benefits	\$ 50,560,565	\$ 55,606,448	\$ 59,828,640	\$	
	Services and Supplies	97,902,429	137,917,501	145,707,542		
	Other Charges	4,787,844	4,607,686	4,765,055		
	Depreciation	55,982,692	61,660,408	66,569,781		
	Total Operating Expenses	\$ 209,233,530	\$ 259,792,043	\$ 276,871,018	\$	
	Operating Income (Loss)	\$ 61,848,832	\$ 27,578,617	\$ 30,024,301	\$	
Nonoperating Revenues (Expenses)						
	Interest/Investment (Expense) and/or (Loss)	\$ (31,902,021)	\$ (47,465,971)	\$ (53,000,000)	\$	
	Gain or Loss on Sale of Capital Assets	107,066	39,650	---		
	Interest/Investment Income and/or Gain	17,717,945	28,680,055	36,376,669		
	Total Nonoperating Revenues (Expenses)	\$ (14,077,010)	\$ (18,746,266)	\$ (16,623,331)	\$	
Income Before Capital Contributions and Transfers						
	Transfers-In/(Out)	\$ (400,779,190)	\$ (569,000,000)	\$ (583,150,000)	\$	
	Capital Contributions	13,606,032	1,671,087	329,854		
	Change in Net Position	\$ (339,401,336)	\$ (558,496,562)	\$ (569,419,176)	\$	
	Net Position - Beginning Balance	\$ 418,986,410	\$ 102,471,689	\$ (456,024,873)	\$	

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund				
		Fiscal Year 2025-26				
		Fund Title		Airport Maintenance - (041A)		
		Service Activity		Airport		
Operating Detail		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Equity and Other Account Adjustments		\$ 22,886,615	\$ ---	\$ ---	\$ ---	
Net Position - Ending Balance		\$ 102,471,689	\$ (456,024,873)	\$ (1,025,444,049)	\$ ---	

Proprietary Schedules

STATE SCHEDULES

Operation of Enterprise Funds (Schedule 11)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund				
		Fiscal Year 2025-26				
		Fund Title		Solid Waste Ops - (051A)		
		Service Activity		Sanitation		
Operating Detail		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5		
Operating Revenues						
Revenue from Use of Money & Property	\$	235,238	\$	271,668	\$	1,248,318
Charges for Services		139,139,667		141,046,882		150,593,920
Miscellaneous Revenues		4,674,261		4,035,568		2,666,266
Total Revenue	\$	144,049,166	\$	145,354,118	\$	154,508,504
Operating Expenditures						
Salaries and Employee Benefits	\$	44,482,247	\$	44,808,589	\$	49,421,189
Services and Supplies		78,133,473		85,479,121		89,835,814
Other Charges		5,057,441		5,467,663		6,367,235
Depreciation		9,846,026		13,807,835		13,759,324
Total Operating Expenses	\$	137,519,186	\$	149,563,208	\$	159,383,562
Operating Income (Loss)	\$	6,529,980	\$	(4,209,090)	\$	(4,875,058)
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets	\$	36,679	\$	34,685,700	\$	4,030,000
Interest/Investment Income and/or Gain		3,724,414		2,005,626		1,342,386
Total Nonoperating Revenues (Expenses)	\$	3,761,093	\$	36,691,326	\$	5,372,386
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)	\$	(1,114,306)	\$	(1,985,725)	\$	(1,894,395)
Capital Contributions		669,412		6,585,686		7,368,979
Change in Net Position	\$	9,846,179	\$	37,082,197	\$	5,971,912
Net Position - Beginning Balance	\$	175,732,570	\$	185,965,665	\$	223,047,862
Equity and Other Account Adjustments	\$	386,916	\$	---	\$	---
Net Position - Ending Balance	\$	185,965,665	\$	223,047,862	\$	229,019,774
Capital Assets						

State Controller Schedules County Budget Act	County of Sacramento		Schedule 11	
	Operation of Enterprise Fund			
	Fiscal Year 2025-26			
	Fund Title		Solid Waste Ops - (051A)	
	Service Activity		Sanitation	
Operating Detail	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Capital Assets				
Capital Assets	\$ 33,200,330	\$ 63,925,697	\$ 38,360,586	\$ ---

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund				
		Fiscal Year 2025-26				
		Fund Title			Parking Enterprise - (056A)	
		Service Activity			Parking Enterprise	
Operating Detail	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Operating Revenues						
Revenue from Use of Money & Property	\$ 1,829,505	\$ 1,866,826	\$ 1,891,795	\$		
Charges for Services	640,465	639,789	794,151			
Miscellaneous Revenues	195,365	195,660	195,660			
Total Revenue	\$ 2,665,334	\$ 2,702,275	\$ 2,881,606	\$		
Operating Expenditures						
Salaries and Employee Benefits	\$ 422,841	\$ 453,489	\$ 543,208	\$		
Services and Supplies	1,830,655	3,341,133	3,748,900			
Other Charges	205,534	235,377	260,337			
Depreciation	112,796	86,362	120,000			
Total Operating Expenses	\$ 2,571,827	\$ 4,116,361	\$ 4,672,445	\$		
Operating Income (Loss)	\$ 93,507	\$ (1,414,086)	\$ (1,790,839)	\$		
Nonoperating Revenues (Expenses)						
Interest/Investment Income and/or Gain	\$ 358,284	\$ 45,000	\$ 45,000	\$		
Total Nonoperating Revenues (Expenses)	\$ 358,284	\$ 45,000	\$ 45,000	\$		
Income Before Capital Contributions and Transfers						

Operation of Enterprise Funds (Schedule 11)

Proprietary Schedules

State Controller Schedules				County of Sacramento		Schedule 11	
County Budget Act				Operation of Enterprise Fund			
Fiscal Year 2025-26				Fund Title		Public Works Transit Program - (068A)	
				Service Activity		Transportation Systems	
Operating Detail				2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5		
Operating Revenues							
Charges for Services				\$	101,814	\$	112,079
Miscellaneous Revenues					790		---
Total Revenue				\$	102,604	\$	112,079
Operating Expenditures							
Services and Supplies				\$	324,311	\$	518,198
Other Charges					1,819,381		1,898,639
Depreciation					290,234		315,654
Total Operating Expenses				\$	2,433,926	\$	2,732,491
Operating Income (Loss)				\$	(2,331,322)	\$	(2,620,412)
Nonoperating Revenues (Expenses)							
Gain or Loss on Sale of Capital Assets				\$	---	\$	22,250
Interest/Investment Income and/or Gain					1,350,630		961,109
Total Nonoperating Revenues (Expenses)				\$	1,350,630	\$	983,359
Income Before Capital Contributions and Transfers							
Capital Contributions				\$	1,860,331	\$	1,493,649
Change in Net Position				\$	879,639	\$	(143,404)
Net Position - Beginning Balance				\$	2,024,204	\$	2,902,532
Equity and Other Account Adjustments				\$	(1,311)	\$	---
Net Position - Ending Balance				\$	2,902,532	\$	2,759,128
Capital Assets							
Capital Assets				\$	423,490	\$	---
							510,000

State Controller Schedules County Budget Act		County of Sacramento Operation of Enterprise Fund Fiscal Year 2025-26		Fund Title Regional Sanitation District - (261A) Other Health and Sanitation		Schedule 11
Operating Detail	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Operating Revenues						
Charges for Services	\$ 72,283,246	\$	\$	\$	\$	
Total Revenue	\$ 72,283,246	\$	\$	\$	\$	
Operating Expenditures						
Salaries and Employee Benefits	\$ 72,283,246	\$	\$	\$	\$	
Total Operating Expenses	\$ 72,283,246	\$	\$	\$	\$	
Operating Income (Loss)	\$	\$	\$	\$	\$	
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets	\$	\$	\$	\$	\$	
Interest/Investment Income and/or Gain						
Total Nonoperating Revenues (Expenses)	\$	\$	\$	\$	\$	
Income Before Capital Contributions and Transfers						
Change in Net Position	\$	\$	\$	\$	\$	
Net Position - Beginning Balance	\$	\$	\$	\$	\$	
Equity and Other Account Adjustments	\$	\$	\$	\$	\$	
Net Position - Ending Balance	\$	\$	\$	\$	\$	
Capital Assets						
Capital Assets	\$	\$	\$	\$	\$	

State Controller Schedules County Budget Act		County of Sacramento Operation of Enterprise Fund Fiscal Year 2025-26		Fund Title Sacramento Area Sewer District - (267A) Other Health and Sanitation		Schedule 11
Operating Detail	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	Adopted by the Board of Supervisors		
1	2	3	4	5		
Operating Revenues						
Charges for Services	\$	50,671,556	\$	---	\$	---
Total Revenue	\$	50,671,556	\$	---	\$	---
Operating Expenditures						
Salaries and Employee Benefits	\$	50,671,556	\$	---	\$	---
Total Operating Expenses	\$	50,671,556	\$	---	\$	---
Operating Income (Loss)	\$	---	\$	---	\$	---
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets	\$	---	\$	---	\$	---
Interest/Investment Income and/or Gain						
Total Nonoperating Revenues (Expenses)	\$	---	\$	---	\$	---
Income Before Capital Contributions and Transfers						
Change in Net Position	\$	---	\$	---	\$	---
Net Position - Beginning Balance	\$	---	\$	---	\$	---
Equity and Other Account Adjustments	\$	---	\$	---	\$	---
Net Position - Ending Balance	\$	---	\$	---	\$	---
Capital Assets						
Capital Assets	\$	---	\$	---	\$	---

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund				
		Fiscal Year 2025-26				
		Fund Title		Water Agency-Zone 40 - (320A)		
		Service Activity		Water Supply		
Operating Detail	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Operating Revenues						
Licenses, Permits, & Franchises	\$ 1,040,994	\$ 736,960	\$ 508,728	\$ ---		
Fines, Forfeitures, & Penalties	65,174	17,058	---	---		
Charges for Services	126,859,430	107,347,107	121,072,493	---		
Miscellaneous Revenues	2,561,132	2,636,013	3,002,000	---		
Total Revenue	\$ 130,526,729	\$ 110,737,138	\$ 124,583,221	\$ ---		
Operating Expenditures						
Salaries and Employee Benefits	\$ 18,044,350	\$ 19,234,030	\$ 19,664,423	\$ ---		
Services and Supplies	20,335,682	21,485,861	20,818,931	---		
Other Charges	4,098,359	4,680,109	5,011,670	---		
Depreciation	22,203,116	25,762,573	22,663,841	---		
Total Operating Expenses	\$ 64,681,508	\$ 71,162,573	\$ 68,158,865	\$ ---		
Operating Income (Loss)	\$ 65,845,221	\$ 39,574,565	\$ 56,424,356	\$ ---		
Nonoperating Revenues (Expenses)						
Interest/Investment (Expense) and/or (Loss)	\$ (11,246,169)	\$ (10,373,281)	\$ (13,047,200)	\$ ---		
Gain or Loss on Sale of Capital Assets	2,325	105,501	---	---		
Interest/Investment Income and/or Gain	11,460,440	3,755,987	8,092,200	---		
Total Nonoperating Revenues (Expenses)	\$ 216,596	\$ (6,511,793)	\$ (4,955,000)	\$ ---		
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)	\$ (46,087)	\$ (32,183,568)	\$ (40,193,318)	\$ ---		
Capital Contributions	260,555	176,053	250,000	---		
Change in Net Position	\$ 66,276,286	\$ 1,055,257	\$ 11,526,038	\$ ---		
Net Position - Beginning Balance	\$ 709,269,837	\$ 756,014,460	\$ 757,069,717	\$ ---		
Equity and Other Account Adjustments	\$ (19,531,663)	\$ ---	\$ ---	\$ ---		

State Controller Schedules		County of Sacramento				Schedule 11	
County Budget Act		Operation of Enterprise Fund					
		Fiscal Year 2025-26					
		Fund Title		Water Agency-Zone 40 - (320A)			
		Service Activity		Water Supply			

Summary of Positions

Table of Contents

Permanent Position Summary by Fund	C-2
Summary of Positions	C-3
Permanent Position Summary - Special Districts	C-82

Summary of Positions - June/Recommended

Permanent Position Summary by Fund

Fund	Fund Name	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
001	General Fund	10,198.6	10,262.3	10,193.3
005	Department Of Transportation	255.1	256.1	257.1
010	Environmental Management	117.0	116.0	116.0
013	First 5 Sacramento Commission	14.0	14.0	14.0
020	Economic Development	16.0	16.0	16.0
021	DCS-Building Permits & Inspection	271.0	271.0	277.0
028	Connector Joint Powers Authority	3.0	3.0	3.0
029	SSHCP Plan Admin	1.0	1.0	1.0
031	Dept Of Technology	440.0	439.0	438.0
035	Administrative Services-GS	478.0	478.0	478.0
041	Airport Maintenance	371.0	371.0	373.0
051	Solid Waste Ops	326.0	326.0	338.0
056	Parking Enterprise	5.0	5.0	5.0
059	Regional Radio Communications System	9.0	9.0	9.0
060	Board Of Retirement	76.0	75.0	75.0
261	Regional Sanitation District	460.0	0.0	0.0
267	Sacramento Area Sewer District	332.0	0.0	0.0
320	Water Agency-Zone 40	148.0	148.0	143.0
322	Stormwater Utility District	133.0	133.0	129.0
PERMANENT COUNTY TOTAL		13,653.7	12,923.4	12,865.4

Summary of Positions - June/Recommended

Position Summary by Department

3210000BU - Agricultural Comm-Sealer Of Wts & Meas

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
27551	Agricultural Comm Dir Wts and Measures	EX	\$15,594 -- \$17,193	1.0	1.0	1.0
27694	Chief Dep Ag Comm Sealer Wts & Measures		\$11,679 -- \$12,876	1.0	1.0	1.0
27809	Dep Agric Commis Sealer Wts and Meas		\$8,533 -- \$10,370	3.0	3.0	3.0
27597	Sr Agricultural & Stnds Inspector		\$7,748 -- \$9,420	16.0	16.0	15.0
29433	Sr Agricultural & Stnds Insp K9 Hdlr		\$7,748 -- \$9,420	1.0	1.0	1.0
27601	Sr Agricultural & Stnds Program Aide	LT	\$4,449 -- \$5,408	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				26.0	26.0	25.0
3210000BU - Agricultural Comm-Sealer Of Wts & Meas SUBTOTAL				26.0	26.0	25.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3400000BU - Airport System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	4.0	4.0	4.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	2.0	2.0	2.0
27560	Accounting Mgr		\$10,491 -- \$11,564	2.0	2.0	2.0
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	16.0	17.0	18.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	4.0	5.0	6.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	4.0	4.0	4.0
27558	Airfield Superintendent		\$10,031 -- \$12,194	1.0	1.0	1.0
29313	Airport Chief Administrative Officer		\$17,250 -- \$19,018	1.0	1.0	1.0
27580	Airport Economic Development Specialist		\$9,135 -- \$10,073	7.0	6.0	5.0
27581	Airport Equipment Mtc Superintendent		\$10,031 -- \$12,194	1.0	1.0	1.0
29557	Airport Mgr		\$11,059 -- \$12,194	17.0	16.0	17.0
29445	Airport Operations Dispatcher		\$4,653 -- \$5,655	14.0	12.0	12.0
27584	Airport Operations Officer		\$8,307 -- \$9,159	27.0	28.0	29.0
27585	Airport Operations Wkr		\$4,153 -- \$5,048	28.0	28.0	28.0
27586	Airport Planner		\$9,135 -- \$10,073	3.0	3.0	3.0
29697	Assistant Director of Airports		\$18,159 -- \$20,020	1.0	1.0	1.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	2.0	2.0	3.0
27902	Assoc Engineer Architect		\$9,928 -- \$12,069	2.0	2.0	2.0
27908	Asst Engineer Architect Lv 1		\$6,602 -- \$7,278	1.0	0.0	0.0
27909	Asst Engineer Architect Lv 2		\$7,941 -- \$10,136	1.0	2.0	3.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	2.0	2.0	2.0
27562	Automotive Technician		\$5,986 -- \$6,600	2.0	2.0	2.0
29237	Construction Management Specialist		\$7,569 -- \$9,659	4.0	4.0	3.0
29235	Construction Manager		\$11,467 -- \$12,641	1.0	1.0	1.0
27805	Custodian Lv 2		\$3,577 -- \$4,348	20.0	19.0	17.0
29593	Customer Svc Officer		\$11,319 -- \$12,478	1.0	1.0	1.0
29651	Dep Director Airport Commercial Dev		\$15,008 -- \$16,546	1.0	1.0	1.0
27829	Dep Director Airport Finance and Admin		\$15,008 -- \$16,546	1.0	1.0	1.0
27830	Dep Director Airport Ops and Maint		\$15,008 -- \$16,546	2.0	2.0	2.0
27811	Dir of Airports	EX	\$22,811 -- \$25,148	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	1.0	0.0	0.0
28957	Environmental Specialist 3		\$8,114 -- \$9,862	1.0	1.0	1.0
28958	Environmental Specialist 4		\$10,015 -- \$11,042	1.0	1.0	1.0
28955	Environmental Specialist Lv 1		\$6,316 -- \$6,316	2.0	0.0	0.0
28956	Environmental Specialist Lv 2		\$6,802 -- \$8,265	0.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3400000BU - Airport System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27935	Equipment Technician		\$6,713 -- \$7,402	6.0	6.0	6.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
29594	Fire Battalion Chief SCAF (24)		\$10,645 -- \$11,737	3.0	3.0	3.0
29301	Fire Battalion Chief SCAF (40)		\$10,644 -- \$11,735	1.0	1.0	1.0
29157	Fire Captain SCAF (24)		\$9,023 -- \$9,946	10.0	9.0	9.0
29161	Fire Captain SCAF (40)		\$9,022 -- \$9,946	1.0	2.0	2.0
27656	Fire Chief SCAF		\$12,135 -- \$13,379	1.0	1.0	1.0
29649	Fire Engineer SCAF (24)		\$8,204 -- \$9,045	12.0	12.0	12.0
29160	Firefighter SCAF Lv 2 (24)		\$6,758 -- \$8,217	6.0	6.0	6.0
27955	Fleet Service Wkr		\$4,522 -- \$5,495	2.0	2.0	2.0
29647	Fleet Supervisor		\$7,374 -- \$8,963	2.0	2.0	2.0
28048	Highway Maintenance Supv		\$7,011 -- \$8,519	5.0	5.0	5.0
28050	Highway Maintenance Wkr		\$4,940 -- \$6,003	9.0	9.0	9.0
28040	Highway Maint Equipment Operator		\$5,796 -- \$7,047	6.0	6.0	6.0
28172	Maintenance Wkr		\$3,891 -- \$4,728	2.0	2.0	2.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	1.0	1.0	1.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	1.0	1.0	1.0
28283	Park Maintenance Superintendent		\$6,943 -- \$8,439	1.0	1.0	1.0
28284	Park Maintenance Supv		\$6,193 -- \$7,527	2.0	2.0	2.0
28286	Park Maintenance Wkr 1		\$3,946 -- \$4,795	17.0	17.0	17.0
28287	Park Maintenance Wkr 2		\$4,305 -- \$5,232	4.0	4.0	4.0
29562	Planning Technician		\$5,394 -- \$6,556	1.0	1.0	1.0
28244	Principal Engineer/Architect		\$13,395 -- \$14,767	1.0	1.0	1.0
28245	Principal Engineering Technician		\$7,011 -- \$8,945	1.0	1.0	1.0
29017	Public Information Officer		\$6,563 -- \$7,978	1.0	1.0	1.0
28399	Safety Specialist		\$7,834 -- \$9,521	1.0	1.0	1.0
29086	Safety Technician		\$6,059 -- \$7,365	1.0	1.0	1.0
27545	Sr Accountant		\$7,663 -- \$9,314	2.0	2.0	2.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	2.0	2.0	2.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
27555	Sr Airport Economic Dev Specialist		\$9,111 -- \$11,075	3.0	3.0	3.0
29558	Sr Airport Mgr		\$12,166 -- \$13,414	5.0	5.0	5.0
29655	Sr Airport Operations Dispatcher		\$5,156 -- \$6,268	3.0	5.0	5.0
28902	Sr Airport Operations Worker		\$4,822 -- \$5,862	19.0	19.0	20.0
27587	Sr Airport Planner		\$10,050 -- \$11,080	2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3400000BU - Airport System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29648	Sr Automotive Technician		\$6,586 -- \$7,261	1.0	1.0	1.0
27709	Sr Civil Engineer		\$12,177 -- \$13,424	1.0	1.0	1.0
27906	Sr Engineer Architect		\$12,177 -- \$13,424	1.0	1.0	1.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	0.0	1.0	1.0
27936	Sr Equipment Technician		\$7,390 -- \$8,147	3.0	3.0	3.0
28051	Sr Highway Maintenance Wkr		\$5,370 -- \$6,527	14.0	14.0	14.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	9.0	9.0	8.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	2.0	2.0	2.0
28285	Sr Park Maintenance Wkr		\$4,665 -- \$5,671	4.0	4.0	4.0
29018	Sr Public Information Officer		\$7,821 -- \$9,507	1.0	1.0	1.0
29566	Sr Storekeeper Fleet Services		\$4,905 -- \$5,961	1.0	1.0	1.0
28364	Stock Clerk		\$3,635 -- \$4,418	6.0	4.0	4.0
28468	Storekeeper 1		\$4,246 -- \$5,161	2.0	4.0	4.0
28469	Storekeeper 2		\$4,674 -- \$5,679	1.0	1.0	1.0
29565	Storekeeper Fleet Services		\$4,463 -- \$5,424	2.0	2.0	2.0
27746	Supv Communication Ops Dispatcher		\$5,833 -- \$7,091	3.0	3.0	3.0
27804	Supv Custodian 1		\$3,972 -- \$4,829	2.0	2.0	2.0
27806	Supv Custodian 2		\$4,606 -- \$5,598	1.0	1.0	1.0
27959	Supv Engineering Technician		\$8,096 -- \$9,841	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				371.0	371.0	373.0
29594	Fire Battalion Chief SCAF (24)	RA	10,645 -- 11,737	1.0	0.0	0.0
29301	Fire Battalion Chief SCAF (40)	RA	10,644 -- 11,735	0.0	1.0	1.0
29157	Fire Captain SCAF (24)	RA	9,023 -- 9,946	1.0	0.0	0.0
29161	Fire Captain SCAF (40)	RA	9,022 -- 9,946	0.0	1.0	1.0
29649	Fire Engineer SCAF (24)	RA	8,204 -- 9,045	1.0	0.0	0.0
29650	Fire Engineer SCAF (40)	RA	8,202 -- 9,045	0.0	1.0	1.0
29164	Firefighter SCAF Lv 2 (40)	RA	6,756 -- 8,213	5.0	5.0	5.0
POSITION TYPE SUBTOTAL				8.0	8.0	8.0
3400000BU - Airport System SUBTOTAL				379.0	379.0	381.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3220000BU - Animal Care Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
29144	Animal Care Attendant		\$4,087 -- \$4,966	22.0	22.0	21.0
29614	Animal Care Program Coordinator		\$4,990 -- \$6,066	2.0	2.0	2.0
27552	Animal Control Officer		\$4,575 -- \$5,559	14.0	14.0	14.0
29273	Animal Shelter Volunteer Program Coord		\$6,266 -- \$7,616	1.0	1.0	1.0
29583	Asst Director Animal Care Services		\$12,091 -- \$13,330	1.0	1.0	1.0
29584	Chief of Shelter Medicine		\$12,803 -- \$14,115	1.0	1.0	1.0
27783	Clerical Supv 1		\$4,715 -- \$5,730	1.0	1.0	1.0
27808	Dir of Animal Care Services	EX	\$16,321 -- \$17,993	1.0	1.0	1.0
28204	Office Assistant Lv 1		\$3,473 -- \$4,223	1.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	5.0	5.0	5.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	1.0	1.0	1.0
29278	Registered Veterinary Technician		\$5,227 -- \$6,355	7.0	7.0	7.0
27553	Sr Animal Control Officer		\$4,990 -- \$6,066	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	2.0	2.0	2.0
27554	Supv Animal Control Officer		\$6,556 -- \$7,969	2.0	2.0	2.0
29304	Veterinarian		\$10,557 -- \$12,831	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				67.0	67.0	66.0
3220000BU - Animal Care Services SUBTOTAL				67.0	67.0	66.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3610000BU - Assessor

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
27596	Assessment Supv		\$5,076 -- \$6,170	1.0	1.0	1.0
27612	Assessment Technician		\$4,578 -- \$5,565	10.0	10.0	10.0
29470	Assessor		\$0 -- \$0	1.0	1.0	1.0
27525	Assoc Auditor Appraiser		\$6,810 -- \$8,279	5.0	5.0	5.0
28339	Assoc Real Property Appraiser		\$6,810 -- \$8,279	25.0	25.0	25.0
27606	Asst Assessor	EX	\$16,328 -- \$16,328	1.0	1.0	1.0
27531	Auditor Appraiser Lv 1		\$5,048 -- \$5,843	1.0	0.0	0.0
27533	Auditor Appraiser Lv 2		\$5,799 -- \$7,051	3.0	4.0	4.0
28905	Chief Appraiser		\$12,512 -- \$13,797	6.0	6.0	6.0
29291	Geographic Info System Analyst Lv 2		\$7,710 -- \$9,841	2.0	2.0	2.0
29303	Geographic Info Systems Technician 3		\$5,652 -- \$6,868	2.0	2.0	2.0
29608	Info Tech Applications Analyst 3		\$8,502 -- \$10,851	1.0	3.0	3.0
29609	Info Tech Applications Analyst Lv 1		\$6,943 -- \$8,864	2.0	2.0	2.0
29610	Info Tech Applications Analyst Lv 2		\$7,710 -- \$9,841	2.0	0.0	0.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,710 -- \$9,841	1.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	1.0	0.0	0.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	13.0	13.0	13.0
28342	Real Property Appraiser Lv 1		\$4,808 -- \$5,843	1.0	0.0	0.0
28343	Real Property Appraiser Lv 2		\$5,799 -- \$7,051	20.0	21.0	21.0
27529	Sr Auditor Appraiser		\$7,499 -- \$9,114	3.0	3.0	3.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	17.0	18.0	18.0
28340	Sr Real Property Appraiser		\$7,499 -- \$9,114	16.0	16.0	16.0
27530	Supv Auditor Appraiser		\$8,496 -- \$10,327	2.0	2.0	2.0
29589	Supv Information Technology Analyst		\$9,831 -- \$11,949	2.0	2.0	2.0
28341	Supv Real Property Appraiser		\$8,496 -- \$10,327	9.0	9.0	9.0
POSITION TYPE SUBTOTAL				151.0	151.0	151.0
3610000BU - Assessor SUBTOTAL				151.0	151.0	151.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7860000BU - Board Of Retirement

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	2.0	2.0	2.0
27560	Accounting Mgr		\$10,491 -- \$11,564	2.0	2.0	2.0
27610	Accounting Technician		\$5,079 -- \$6,174	3.0	3.0	3.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
29597	Asst Retirement Admin-Benefits Rng B	EX	\$17,569 -- \$21,355	1.0	1.0	1.0
29581	Asst Retirement Admin-Enterprise Rng A	EX	\$13,210 -- \$16,060	1.0	0.0	0.0
29598	Asst Retirement Admin-Enterprise Rng B	EX	\$17,569 -- \$21,355	0.0	1.0	1.0
29599	Asst Retirement Admin-Investment Rng B	EX	\$21,070 -- \$25,609	1.0	1.0	1.0
29600	Asst Retirement Admin-Operations Rng B	EX	\$18,766 -- \$22,808	1.0	1.0	1.0
29595	Chief Investment Officer Retirement RngB	EX	\$24,230 -- \$29,451	1.0	1.0	1.0
29609	Info Tech Applications Analyst Lv 1		\$6,943 -- \$8,864	1.0	0.0	0.0
29610	Info Tech Applications Analyst Lv 2		\$7,710 -- \$9,841	1.0	2.0	2.0
28918	Info Tech Business Systems Analyst 3		\$8,502 -- \$10,851	1.0	1.0	1.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,710 -- \$9,841	0.0	0.0	1.0
27519	Info Tech Systems Supp Spec Lv 2		\$6,433 -- \$8,211	1.0	1.0	0.0
28213	Office Specialist Lv 1		\$3,626 -- \$4,407	1.0	3.0	3.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	9.0	6.0	6.0
28232	Paralegal		\$4,924 -- \$5,986	2.0	1.0	1.0
28318	Retirement Administrator	EX	\$20,904 -- \$26,679	1.0	1.0	1.0
29488	Retirement Benefits Specialist Lv 1		\$4,348 -- \$5,286	3.0	3.0	3.0
29489	Retirement Benefits Specialist Lv 2		\$4,789 -- \$5,820	15.0	15.0	15.0
29215	Retirement General Counsel Rng A	EX	\$16,286 -- \$19,796	1.0	0.0	0.0
29596	Retirement General Counsel Rng B	EX	\$21,259 -- \$25,841	0.0	1.0	1.0
29405	Retirement Investment Analyst Lv 1		\$6,656 -- \$8,089	0.0	1.0	1.0
29406	Retirement Investment Analyst Lv 2		\$7,834 -- \$9,521	1.0	0.0	0.0
29404	Retirement Investment Officer		\$11,876 -- \$13,092	0.0	1.0	1.0
29274	Retirement Services Analyst		\$7,834 -- \$9,521	3.0	3.0	3.0
29031	Retirement Services Manager		\$11,319 -- \$12,478	2.0	2.0	2.0
29032	Retirement Services Supervisor		\$6,805 -- \$8,272	4.0	4.0	4.0
27545	Sr Accountant		\$7,663 -- \$9,314	3.0	3.0	3.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	1.0	1.0
28211	Sr Office Specialist Conf		\$4,799 -- \$5,834	1.0	1.0	1.0
29018	Sr Public Information Officer		\$7,821 -- \$9,507	1.0	1.0	1.0
29490	Sr Retirement Benefits Specialist		\$5,509 -- \$6,696	7.0	7.0	7.0
29642	Sr Retirement Investment Officer		\$13,659 -- \$15,058	2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7860000BU - Board Of Retirement

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29589	Supv Information Technology Analyst		\$9,831 -- \$11,949	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				76.0	75.0	75.0
7860000BU - Board Of Retirement SUBTOTAL				76.0	75.0	75.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

4050000BU - Board of Supervisors

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27527	Chief of Staff Board of Supervisors	EX	\$11,233 -- \$13,656	5.0	5.0	5.0
29465	Member, Board of Supervisors District 1		\$16,236 -- \$16,236	1.0	1.0	1.0
29466	Member, Board of Supervisors District 2		\$16,236 -- \$16,236	1.0	1.0	1.0
29467	Member, Board of Supervisors District 3		\$16,236 -- \$16,236	1.0	1.0	1.0
29468	Member, Board of Supervisors District 4		\$16,236 -- \$16,236	1.0	1.0	1.0
29469	Member, Board of Supervisors District 5		\$16,236 -- \$16,236	1.0	1.0	1.0
28388	Secretary To Member Brd of Supervisors		\$6,034 -- \$7,334	5.0	4.0	5.0
28359	Special Asst Board of Supervisors Rng A	LT	\$6,602 -- \$8,025	5.0	4.0	4.0
29582	Special Asst Board Of Supervisors Rng B	LT	\$6,936 -- \$8,430	4.0	6.0	6.0
POSITION TYPE SUBTOTAL				24.0	24.0	25.0
4050000BU - Board of Supervisors SUBTOTAL				24.0	24.0	25.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7800000BU - Child, Family and Adult Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	4.0	4.0	4.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	19.0	18.0	18.0
27560	Accounting Mgr		\$10,491 -- \$11,564	3.0	3.0	3.0
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	23.0	27.0	27.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	18.0	18.0	18.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	6.0	5.0	4.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
28909	Child Development Specialist 1		\$3,567 -- \$4,336	7.5	7.5	7.0
28908	Child Development Specialist 2		\$4,708 -- \$5,723	3.0	3.0	3.0
27693	Child Development Supv 2		\$6,462 -- \$7,856	1.0	2.0	2.0
27786	Clerical Supv 2		\$5,192 -- \$6,311	11.0	9.0	9.0
27834	Dep Director Human Services		\$16,540 -- \$18,235	3.0	3.0	3.0
27872	Dep Public Guardian/Conservator Lv 2		\$5,371 -- \$6,529	4.0	4.0	4.0
29586	Dir of Child Family and Adult Services	EX	\$21,115 -- \$23,280	1.0	1.0	1.0
27954	Estate Inventory Specialist		\$4,134 -- \$5,027	2.0	2.0	2.0
27947	Estate Property Officer		\$6,193 -- \$7,527	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
27999	Family Service Supv		\$4,456 -- \$5,415	9.0	9.0	9.0
28003	Family Service Wkr Lv 1		\$3,353 -- \$4,075	3.0	2.0	2.0
28005	Family Service Wkr Lv 2		\$3,637 -- \$4,421	76.0	77.0	77.0
28056	Health Program Mgr		\$11,844 -- \$13,057	1.0	1.0	1.0
28061	Human Services Division Mgr Rng A		\$12,063 -- \$13,301	1.0	0.0	0.0
28062	Human Services Division Mgr Rng B		\$12,043 -- \$14,637	8.0	10.0	10.0
28063	Human Services Program Mgr		\$9,955 -- \$12,098	24.0	26.0	27.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	43.0	44.0	43.0
28066	Human Services Program Specialist		\$7,882 -- \$9,582	37.0	40.0	40.0
29106	Human Svcs Q & R Spec		\$5,366 -- \$6,522	1.0	1.0	1.0
28435	Human Svcs Social Wkr		\$5,900 -- \$7,172	124.0	127.0	127.0
28442	Human Svcs Social Wkr AfricAmer CL Rng B		\$6,346 -- \$7,712	10.0	10.0	10.0
28444	Human Svcs Social Wkr African Amer CL		\$5,900 -- \$7,172	2.0	2.0	2.0
29530	Human Svcs Social Wkr ArabicLG MidEastCL		\$5,900 -- \$7,172	1.0	0.0	0.0
28438	Human Svcs Social Wkr Armenian LC		\$5,900 -- \$7,172	1.0	1.0	1.0
28447	Human Svcs Social Wkr Chinese LC		\$5,900 -- \$7,172	4.0	3.0	3.0
29175	Human Svcs Social Wkr Farsi LG Persian C		\$5,900 -- \$7,172	1.0	1.0	1.0
29183	Human Svcs Social Wkr FarsiPersian Rng B		\$6,346 -- \$7,712	1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7800000BU - Child, Family and Adult Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29176	Human Svcs Social Wkr Hmong LC		\$5,900 -- \$7,172	3.0	3.0	3.0
29184	Human Svcs Social Wkr Hmong LC Rng B		\$6,346 -- \$7,712	2.0	2.0	2.0
28456	Human Svcs Social Wkr Lao LC		\$5,900 -- \$7,172	2.0	1.0	1.0
28441	Human Svcs Social Wkr Native Amer C RngB		\$6,346 -- \$7,712	2.0	1.0	1.0
29178	Human Svcs Social Wkr Punjabi LG E Ind C		\$5,900 -- \$7,172	0.0	1.0	1.0
28433	Human Svcs Social Wkr Rng B		\$6,346 -- \$7,712	124.8	122.0	122.0
28462	Human Svcs Social Wkr Russian LC		\$5,900 -- \$7,172	12.0	12.0	12.0
28460	Human Svcs Social Wkr Russian LC Rng B		\$6,346 -- \$7,712	1.0	1.0	1.0
28457	Human Svcs Social Wkr SpanLG LatCL Rng B		\$6,346 -- \$7,712	15.0	15.0	15.0
28459	Human Svcs Social Wkr Span LG Latin CL		\$5,900 -- \$7,172	7.0	7.0	7.0
28465	Human Svcs Social Wkr Vietnamese LC		\$5,900 -- \$7,172	4.0	4.0	4.0
28463	Human Svcs Social Wkr Vietnamese LC RngB		\$6,346 -- \$7,712	1.0	1.0	1.0
28471	Human Svcs Soc Wkr Mstr Dgr		\$6,838 -- \$8,314	266.7	260.1	260.1
28474	Human Svcs Soc Wkr Mstr Dgr AfricAmer CL		\$6,838 -- \$8,314	32.0	32.0	32.0
29539	Human Svcs Soc Wkr Mstr Dgr Hmong LC		\$6,838 -- \$8,314	3.0	3.0	3.0
28480	Human Svcs Soc Wkr Mstr Dgr Russian LC		\$6,838 -- \$8,314	3.0	3.0	3.0
28479	Human Svcs Soc Wkr Mstr Dgr SpanLGLatinC		\$6,838 -- \$8,314	28.0	28.0	28.0
28481	Human Svcs Soc Wkr Mstr Dgr VietnameseLC		\$6,838 -- \$8,314	1.0	1.0	1.0
29179	Human Svcs Spec Farsi LG Persian CL Lv 2		\$5,109 -- \$6,210	0.0	1.0	1.0
28837	Human Svcs Spec Lv 2		\$5,109 -- \$6,210	8.0	8.0	8.0
28845	Human Svcs Spec Russian LC Lv 2		\$5,109 -- \$6,210	1.0	1.0	1.0
28846	Human Svcs Spec SpanLGLatinCL Lv 2		\$5,109 -- \$6,210	3.0	2.0	2.0
28431	Human Svcs Supv		\$6,798 -- \$8,262	28.0	28.0	29.0
28432	Human Svcs Supv Mstr Dgr		\$7,884 -- \$9,584	89.8	92.0	92.0
28114	Legal Transcriber		\$3,842 -- \$4,670	5.0	5.0	5.0
28204	Office Assistant Lv 1		\$3,473 -- \$4,223	1.0	0.0	0.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	86.0	83.0	83.0
28232	Paralegal		\$4,924 -- \$5,986	6.0	5.0	5.0
28259	Public Health Nurse Lv 1		\$9,003 -- \$10,943	2.0	1.0	1.0
28260	Public Health Nurse Lv 2		\$9,429 -- \$11,463	18.0	19.0	19.0
28378	Secretary		\$4,016 -- \$4,881	6.0	5.0	5.0
28379	Secretary Conf		\$4,472 -- \$5,436	1.0	1.0	1.0
27545	Sr Accountant		\$7,663 -- \$9,314	3.0	5.0	5.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	6.0	7.0	7.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	0.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7800000BU - Child, Family and Adult Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
28203	Sr Office Assistant		\$3,908 -- \$4,750	85.0	86.0	86.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	1.0	1.0	1.0
28257	Sr Public Health Nurse		\$10,127 -- \$12,311	1.0	1.0	1.0
28364	Stock Clerk		\$3,635 -- \$4,418	4.0	4.0	4.0
28468	Storekeeper 1		\$4,246 -- \$5,161	1.0	1.0	1.0
28469	Storekeeper 2		\$4,674 -- \$5,679	1.0	1.0	1.0
28139	Supv Medical Case Management Nurse		\$9,831 -- \$11,952	1.0	1.0	1.0
28258	Supv Public Health Nurse		\$11,141 -- \$13,542	2.0	2.0	2.0
29318	Volunteer Program Coordinator		\$9,492 -- \$10,464	1.0	1.0	1.0
29319	Volunteer Program Specialist		\$7,882 -- \$9,582	1.0	0.0	0.0
POSITION TYPE SUBTOTAL				1,326.8	1,325.6	1,325.1
27872	Dep Public Guardian/Conservator Lv 2	RA	5,371 -- 6,529	1.0	1.0	1.0
28005	Family Service Wkr Lv 2	RA	3,637 -- 4,421	5.0	5.0	5.0
28435	Human Svcs Social Wkr	RA	5,900 -- 7,172	4.0	4.0	4.0
28471	Human Svcs Soc Wkr Mstr Dgr	RA	6,838 -- 8,314	39.0	39.0	39.0
28431	Human Svcs Supv	RA	6,798 -- 8,262	1.0	1.0	1.0
28432	Human Svcs Supv Mstr Dgr	RA	7,884 -- 9,584	1.0	1.0	1.0
28259	Public Health Nurse Lv 1	RA	9,003 -- 10,943	1.0	1.0	1.0
28260	Public Health Nurse Lv 2	RA	9,429 -- 11,463	1.0	1.0	1.0
27541	Sr Account Clerk	RA	4,221 -- 5,130	1.0	1.0	1.0
28203	Sr Office Assistant	RA	3,908 -- 4,750	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				56.0	56.0	56.0
7800000BU - Child, Family and Adult Services SUBTOTAL				1,382.8	1,381.6	1,381.1

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5810000BU - Child Support Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	7.0	6.0	6.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	3.0	3.0	3.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
27662	Asst Director Child Support Services		\$14,379 -- \$15,853	2.0	2.0	2.0
28998	Attorney Lv 2 Child Support Services		\$12,591 -- \$12,591	2.0	0.0	0.0
28999	Attorney Lv 3 Child Support Services		\$11,397 -- \$13,854	1.0	2.0	2.0
29000	Attorney Lv 4 Child Support Services		\$12,566 -- \$16,038	2.0	5.0	5.0
29001	Attorney Lv 5 Child Support Services		\$13,866 -- \$17,694	3.0	3.0	3.0
29197	Child Support Officer 3		\$5,566 -- \$6,765	34.0	34.0	35.0
28001	Child Support Officer Lv 1		\$4,794 -- \$5,827	37.0	12.0	11.0
28002	Child Support Officer Lv 2		\$5,103 -- \$6,205	96.0	121.0	116.0
27997	Child Support Program Mgr		\$9,761 -- \$10,762	6.0	6.0	6.0
29324	Child Support Program Planner		\$7,489 -- \$9,102	3.0	3.0	3.0
28985	Dir of Child Support Services	EX	\$19,850 -- \$21,884	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28109	Legal Secretary 1		\$4,108 -- \$4,994	8.0	8.0	9.0
28111	Legal Secretary 2		\$4,343 -- \$5,279	2.0	2.0	2.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	23.0	23.0	24.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	74.0	73.0	73.0
29020	Principal Atty Child Support Services		\$16,854 -- \$19,509	1.0	1.0	1.0
28300	Process Server		\$4,160 -- \$5,058	3.0	2.0	1.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	5.0	5.0	5.0
28468	Storekeeper 1		\$4,246 -- \$5,161	1.0	1.0	1.0
28000	Supv Child Support Officer		\$6,640 -- \$8,070	25.0	24.0	23.0
28108	Supv Legal Secretary		\$5,352 -- \$6,508	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				344.0	342.0	337.0
27539	Account Clerk Lv 2	RA	3,986 -- 4,846	1.0	1.0	1.0
28001	Child Support Officer Lv 1	RA	4,794 -- 5,827	20.0	19.0	19.0
28002	Child Support Officer Lv 2	RA	5,103 -- 6,205	4.0	5.0	5.0
28215	Office Specialist Lv 2	RA	4,075 -- 4,954	11.0	11.0	11.0
POSITION TYPE SUBTOTAL				36.0	36.0	36.0
5810000BU - Child Support Services SUBTOTAL				380.0	378.0	373.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

4210000BU - Civil Service Commission

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27943	Executive Officer Civil Svc Commission	EX	\$12,565 -- \$13,852	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				2.0	2.0	2.0
4210000BU - Civil Service Commission SUBTOTAL				2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

4010000BU - Clerk of the Board

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29451	Admin Svcs Officer 1 Conf		\$6,549 -- \$7,962	1.0	1.0	1.0
29452	Admin Svcs Officer 2 Conf		\$7,853 -- \$9,546	1.0	1.0	1.0
27669	Asst Clerk Board of Supervisors		\$9,915 -- \$12,051	3.0	3.0	3.0
27668	Clerk Board of Supervisors	EX	\$14,854 -- \$16,377	1.0	1.0	1.0
27816	Dep Clerk Board of Supervisors Lv 1		\$4,898 -- \$5,954	0.0	1.0	1.0
27817	Dep Clerk Board of Supervisors Lv 2		\$5,385 -- \$6,546	9.0	8.0	8.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28202	Sr Office Asst Conf		\$4,333 -- \$5,267	2.0	2.0	2.0
27824	Supv Deputy Clerk Board of Supervisors		\$6,214 -- \$7,553	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				20.0	20.0	20.0
4010000BU - Clerk of the Board SUBTOTAL				20.0	20.0	20.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5720000BU - Community Development

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	1.0	1.0	1.0
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	1.0	0.0
27610	Accounting Technician		\$5,079 -- \$6,174	3.0	3.0	3.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	3.0	3.0	2.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	5.0	5.0	6.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	2.0
27902	Assoc Engineer Architect		\$9,928 -- \$12,069	1.0	1.0	1.0
28086	Assoc Landscape Architect		\$9,928 -- \$12,069	1.0	1.0	1.0
29561	Assoc Planner		\$8,122 -- \$9,871	24.8	24.8	24.8
28914	Asst Landscape Architect Lv 2		\$7,941 -- \$10,136	1.0	1.0	1.0
29560	Asst Planner		\$6,748 -- \$8,204	11.0	11.0	12.0
28928	Chief Code Enforcement Division		\$15,704 -- \$17,313	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
27786	Clerical Supv 2		\$5,192 -- \$6,311	1.0	1.0	1.0
29271	Code Enforcement Manager		\$10,304 -- \$11,361	1.0	1.0	1.0
28923	Code Enforcement Officer Lv 1		\$5,591 -- \$6,796	6.0	3.0	3.0
28924	Code Enforcement Officer Lv 2		\$6,141 -- \$7,463	24.0	27.0	27.0
29698	Development Manager		\$12,119 -- \$13,362	0.0	0.0	1.0
29447	Dir of Community Development	EX	\$18,749 -- \$20,671	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	7.0	7.0	7.0
29482	Planning Director Planning Services Div		\$16,485 -- \$18,174	1.0	1.0	1.0
29562	Planning Technician		\$5,394 -- \$6,556	3.0	3.0	3.0
29564	Principal Planner		\$12,119 -- \$13,362	7.0	7.0	6.0
28378	Secretary		\$4,016 -- \$4,881	2.0	2.0	2.0
29563	Senior Planner		\$10,304 -- \$11,361	11.0	11.0	11.0
27545	Sr Accountant		\$7,663 -- \$9,314	1.0	1.0	1.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
28981	Sr Code Enforcement Officer		\$6,746 -- \$8,201	6.0	6.0	6.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	5.0	5.0	5.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	1.0	1.0	1.0
28929	Supv Code Enforcement Officer		\$8,011 -- \$9,737	5.0	5.0	5.0
POSITION TYPE SUBTOTAL				138.8	138.8	139.8
5720000BU - Community Development SUBTOTAL				138.8	138.8	139.8

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5510000BU - Conflict Criminal Defenders

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	1.0	1.0	1.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	3.0	3.0	3.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				7.0	7.0	7.0
5510000BU - Conflict Criminal Defenders SUBTOTAL				7.0	7.0	7.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

2800000BU - Connector Joint Powers Authority

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
28947	Dir of Multi-Agency Collaboration	EX	\$21,503 -- \$21,503	1.0	1.0	1.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				3.0	3.0	3.0
2800000BU - Connector Joint Powers Authority SUBTOTAL				3.0	3.0	3.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

4610000BU - Coroner

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
27753	Asst Coroner		\$11,207 -- \$13,623	1.0	1.0	1.0
29306	Chief Forensic Pathologist	EX	\$28,905 -- \$31,868	1.0	1.0	1.0
27752	Coroner	EX	\$15,450 -- \$17,033	1.0	1.0	1.0
29191	Coroner Technician Lv 1		\$4,181 -- \$5,081	4.0	7.0	7.0
29192	Coroner Technician Lv 2		\$4,388 -- \$5,333	7.0	4.0	4.0
27818	Dep Coroner Lv 1		\$5,885 -- \$7,512	2.0	1.0	1.0
27820	Dep Coroner Lv 2		\$6,457 -- \$8,244	13.0	14.0	14.0
29307	Forensic Pathologist Lv 1	EX	\$23,516 -- \$23,516	1.0	0.0	0.0
29308	Forensic Pathologist Lv 2	EX	\$23,883 -- \$26,331	2.0	3.0	3.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
29193	Sr Coroner Technician		\$4,815 -- \$5,852	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	3.0	3.0	3.0
29427	Supv Deputy Coroner		\$7,602 -- \$9,702	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				40.0	40.0	40.0
4610000BU - Coroner SUBTOTAL				40.0	40.0	40.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7410000BU - Correctional Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27539	Account Clerk Lv 2	LT	\$3,986 -- \$4,846	0.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	4.0	6.0	6.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	4.0	6.0	6.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	2.0	2.0
27844	Dentist 2	EX	\$15,865 -- \$17,492	4.5	4.7	4.7
28052	Health Program Coord		\$8,063 -- \$9,800	1.0	1.0	1.0
28056	Health Program Mgr		\$11,844 -- \$13,057	3.0	5.0	5.0
28062	Human Services Division Mgr Rng B		\$12,043 -- \$14,637	1.0	1.0	1.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	2.0	4.0	4.0
28119	Licensed Vocational Nurse D/CF		\$5,932 -- \$7,209	41.0	33.0	33.0
28121	Medical Asst Lv 1		\$4,126 -- \$5,015	1.0	1.0	1.0
28122	Medical Asst Lv 2		\$4,343 -- \$5,279	22.0	22.0	22.0
29678	Medical Director D/CF	EX	\$28,954 -- \$33,518	1.0	1.0	1.0
28163	Medical Records Technician		\$3,915 -- \$4,757	2.0	1.0	1.0
28151	Mental Health Program Coord		\$9,683 -- \$10,675	1.0	1.0	1.0
28198	Nurse Practitioner		\$10,631 -- \$12,925	4.0	4.0	4.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	5.0	5.0	4.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	1.0	1.0	1.0
28248	Pharmacist		\$13,325 -- \$13,991	14.5	14.5	14.5
29288	Pharmacy Manager		\$14,207 -- \$15,664	1.0	2.0	2.0
28314	Pharmacy Technician		\$4,374 -- \$5,319	13.0	13.0	13.0
28314	Pharmacy Technician	LT	\$4,374 -- \$5,319	0.0	1.0	1.0
29676	Physician 3 D/CF	EX	\$24,136 -- \$26,610	10.0	10.0	10.0
29666	Registered Dental Assistant		\$4,667 -- \$5,672	6.5	6.7	6.7
27854	Registered Dental Hygienist		\$7,092 -- \$7,092	1.5	1.0	1.0
28333	Registered Nurse D/CF Lv 1		\$10,661 -- \$12,960	2.0	1.0	1.0
28334	Registered Nurse D/CF Lv 2		\$11,164 -- \$13,570	93.0	97.0	107.0
28334	Registered Nurse D/CF Lv 2	LT	\$11,164 -- \$13,570	0.0	2.0	2.0
28337	Registered Nurse Lv 2		\$8,235 -- \$10,010	2.0	2.0	2.0
28378	Secretary		\$4,016 -- \$4,881	1.0	1.0	1.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
27860	Sr Dentist Management	EX	\$17,452 -- \$19,243	1.0	1.0	1.0
28055	Sr Health Program Coord Rng B		\$10,765 -- \$11,869	3.0	3.0	3.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	11.0	12.0	12.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7410000BU - Correctional Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29677	Sr Physician Management D/CF	EX	\$26,549 -- \$29,270	1.0	1.0	1.0
28338	Supv Registered Nurse D/CF		\$12,678 -- \$15,411	22.0	26.0	26.0
28338	Supv Registered Nurse D/CF	LT	\$12,678 -- \$15,411	0.0	1.0	1.0
POSITION TYPE SUBTOTAL				284.0	297.9	306.9
29676	Physician 3 D/CF	PFRAEX	24,136 -- 26,610	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				1.0	1.0	1.0
7410000BU - Correctional Health Services SUBTOTAL				285.0	298.9	307.9

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3240000BU - County Clerk/Recorder

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	1.0	1.0	1.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	2.0	2.0	2.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
29297	Asst Deputy Clerk/Recorder		\$6,266 -- \$7,614	6.0	6.0	6.0
29296	Clerk/Recorder Supervisor		\$4,926 -- \$5,989	6.0	6.0	6.0
29205	County Clerk/Recorder	EX	\$15,914 -- \$17,544	1.0	1.0	1.0
29298	Deputy Clerk/Recorder		\$12,733 -- \$14,038	2.0	2.0	2.0
28165	Imaging Specialist Lv 2		\$3,919 -- \$4,762	2.0	2.0	2.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	1.0	1.0	0.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	24.0	24.0	24.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
28166	Sr Imaging Specialist		\$4,134 -- \$5,027	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	11.0	11.0	11.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	6.0	6.0	6.0
POSITION TYPE SUBTOTAL				68.0	68.0	67.0
3240000BU - County Clerk/Recorder SUBTOTAL				68.0	68.0	67.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

4810000BU - County Counsel

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29452	Admin Svcs Officer 2 Conf		\$7,853 -- \$9,546	1.0	2.0	2.0
29662	Admin Svcs Officer 3 Conf		\$10,642 -- \$11,733	1.0	1.0	1.0
27673	Asst County Counsel		\$20,395 -- \$22,484	2.0	2.0	2.0
27619	Attorney Lv 3 Civil		\$11,453 -- \$13,922	1.0	1.0	1.0
27621	Attorney Lv 4 Civil Rng A		\$12,753 -- \$16,274	4.0	2.0	2.0
27622	Attorney Lv 4 Civil Rng B		\$13,932 -- \$17,779	36.0	38.0	38.0
27622	Attorney Lv 4 Civil Rng B	LT	\$13,932 -- \$17,779	0.5	0.5	0.5
27670	County Counsel	EX	\$26,519 -- \$29,237	1.0	1.0	1.0
28112	Legal Secretary 2 Conf		\$4,832 -- \$5,874	12.0	11.0	11.0
28207	Office Assistant Lv 2 Conf		\$3,833 -- \$4,660	4.0	4.0	4.0
28233	Paralegal Conf		\$5,298 -- \$6,440	2.0	2.0	2.0
28211	Sr Office Specialist Conf		\$4,799 -- \$5,834	2.0	2.0	2.0
27651	Supv Civil Attorney		\$16,937 -- \$19,608	8.0	8.0	9.0
28107	Supv Legal Secretary Conf		\$5,881 -- \$7,148	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				77.5	77.5	78.5
4810000BU - County Counsel SUBTOTAL				77.5	77.5	78.5

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5730000BU - County Executive Cabinet

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	3.0	3.0	3.0
29561	Assoc Planner		\$8,122 -- \$9,871	2.0	2.0	2.0
29473	CEO Management Analyst 1		\$8,380 -- \$10,186	1.0	1.0	1.0
29474	CEO Management Analyst 2		\$11,830 -- \$13,043	10.0	10.0	10.0
29474	CEO Management Analyst 2	LT	\$11,830 -- \$13,043	1.0	1.0	1.0
29475	CEO Management Analyst 3		\$13,617 -- \$15,013	2.0	2.0	2.0
29475	CEO Management Analyst 3	LT	\$13,617 -- \$15,013	1.0	1.0	1.0
28575	Chief Fiscal Officer	EX	\$21,266 -- \$23,447	1.0	1.0	1.0
29198	County Debt Officer		\$14,999 -- \$16,537	1.0	1.0	1.0
27705	County Executive	EX	\$31,668 -- \$34,915	1.0	1.0	1.0
29464	Deputy County Executive	EX	\$23,944 -- \$26,398	4.0	4.0	4.0
28367	Executive Assistant to the County Executive		\$6,602 -- \$8,025	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	4.0	4.0	4.0
29480	Governmental Relations&Legislative Offcer		\$13,984 -- \$15,418	1.0	1.0	1.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	1.0	1.0	1.0
29700	LAFCo Executive Officer		\$13,694 -- \$15,098	0.0	1.0	1.0
29564	Principal Planner		\$12,119 -- \$13,362	3.0	2.0	2.0
29016	Public Information Director		\$14,677 -- \$16,182	1.0	1.0	1.0
29019	Public Information Manager		\$9,916 -- \$10,932	4.0	4.0	4.0
29017	Public Information Officer		\$6,563 -- \$7,978	3.0	3.0	3.0
28202	Sr Office Asst Conf		\$4,333 -- \$5,267	2.0	2.0	2.0
29018	Sr Public Information Officer		\$7,821 -- \$9,507	3.0	3.0	4.0
POSITION TYPE SUBTOTAL				51.0	51.0	52.0
5730000BU - County Executive Cabinet SUBTOTAL				51.0	51.0	52.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3230000BU - Department Of Finance

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	14.0	14.0	14.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	26.0	26.0	25.0
27560	Accounting Mgr		\$10,491 -- \$11,564	9.0	9.0	9.0
27560	Accounting Mgr	LT	\$10,491 -- \$11,564	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	19.0	19.0	18.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	9.0	9.0	9.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	9.0	9.0	9.0
27604	Admin Svcs Officer 2	LT	\$7,588 -- \$9,222	1.0	1.0	0.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
28889	Asst Auditor-Controller		\$14,703 -- \$16,212	1.0	1.0	1.0
28915	Asst Director Revenue Recovery		\$13,041 -- \$14,378	1.0	1.0	1.0
28490	Asst Tax Collector		\$14,703 -- \$16,212	1.0	1.0	1.0
28507	Asst Treasurer		\$14,703 -- \$16,212	1.0	1.0	1.0
27561	Audit Mgr		\$10,491 -- \$11,564	1.0	1.0	1.0
27626	Auditor		\$6,389 -- \$7,767	2.0	2.0	2.0
27637	Business License Inspector		\$4,152 -- \$5,046	3.0	3.0	3.0
29216	Chief Consolidated Util Billing&Svc Div		\$13,041 -- \$14,378	1.0	1.0	1.0
27717	Chief Financial Reporting & Control		\$12,693 -- \$13,995	1.0	1.0	1.0
27735	Chief Investment Officer		\$14,703 -- \$16,212	1.0	1.0	1.0
28320	Collection Services Program Mgr		\$9,125 -- \$10,059	3.0	3.0	3.0
28323	Collection Services Supv		\$5,921 -- \$7,198	3.0	3.0	3.0
28324	Collection Svcs Agent Lv 1		\$4,268 -- \$5,189	5.0	6.0	6.0
28321	Collection Svcs Agent Lv 2		\$4,536 -- \$5,514	10.0	9.0	8.0
29641	Dep Director Finance		\$15,754 -- \$17,369	1.0	1.0	1.0
27851	Dir of Finance	EX	\$19,659 -- \$21,673	1.0	1.0	1.0
27960	Engineering Technician Lv 1		\$4,848 -- \$5,892	1.0	0.0	0.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	0.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28075	Investment Officer		\$10,283 -- \$11,336	1.0	1.0	2.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	2.0	2.0	2.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	27.0	27.0	27.0
27545	Sr Accountant		\$7,663 -- \$9,314	14.0	14.0	12.0
27545	Sr Accountant	LT	\$7,663 -- \$9,314	3.0	3.0	3.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	8.0	8.0	8.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	6.0	6.0	6.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3230000BU - Department Of Finance

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27624	Sr Auditor	LT	\$7,663 -- \$9,314	5.0	5.0	5.0
27624	Sr Auditor		\$7,663 -- \$9,314	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	3.0	3.0	3.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	9.0	9.0	9.0
28890	Sr Utility Billing Services Rep		\$4,566 -- \$5,551	10.0	10.0	10.0
28533	Supv Utilities Billing Services Rep		\$5,441 -- \$6,612	3.0	3.0	3.0
28892	Utility Billing Services Rep Lv 1		\$3,793 -- \$4,609	10.0	15.0	15.0
28891	Utility Billing Services Rep Lv 2		\$4,301 -- \$5,229	17.0	12.0	12.0
POSITION TYPE SUBTOTAL				248.0	248.0	243.0
27548	Accountant	RA	6,389 -- 7,767	2.0	2.0	2.0
27539	Account Clerk Lv 2	RA	3,986 -- 4,846	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				3.0	3.0	3.0
3230000BU - Department Of Finance SUBTOTAL				251.0	251.0	246.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7600000BU - Department of Technology

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	1.0	2.0	2.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	2.0	3.0	3.0
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	0.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	5.0	4.0	4.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	2.0	2.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
29321	Assistant Chief Information Officer		\$16,415 -- \$18,098	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
27892	Chief Information Officer	EX	\$20,295 -- \$22,375	1.0	1.0	1.0
27747	Communication Operator Dispatch Lv 1		\$4,023 -- \$4,889	1.0	5.0	5.0
27748	Communication Operator Dispatch Lv 2		\$4,564 -- \$5,549	16.0	12.0	12.0
29593	Customer Svc Officer		\$11,319 -- \$12,478	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
29279	Geographic Information Systems Mgr		\$12,232 -- \$13,487	1.0	1.0	1.0
29290	Geographic Info System Analyst Lv 1		\$6,943 -- \$8,864	2.0	0.0	0.0
29291	Geographic Info System Analyst Lv 2		\$7,710 -- \$9,841	6.0	8.0	8.0
29611	Geographic Info Systems Analyst 3		\$8,502 -- \$10,851	1.0	1.0	1.0
29302	Geographic Info Systems Technician Lv 2		\$5,135 -- \$6,243	1.0	1.0	1.0
29669	HR Information Systems Analyst 3		\$8,987 -- \$11,470	1.0	1.0	1.0
29668	HR Information Systems Analyst Lv 2		\$8,164 -- \$10,421	5.0	5.0	5.0
29612	Information Security Manager		\$12,845 -- \$14,162	1.0	1.0	1.0
27893	Information Technology Division Chief		\$13,471 -- \$14,851	5.0	5.0	5.0
27514	Information Technology Mgr		\$12,232 -- \$13,487	13.0	13.0	13.0
27522	Information Technology Technician Lv 2		\$4,635 -- \$5,916	5.0	3.0	3.0
29608	Info Tech Applications Analyst 3		\$8,502 -- \$10,851	17.0	19.0	19.0
29609	Info Tech Applications Analyst Lv 1		\$6,943 -- \$8,864	9.0	6.0	6.0
29610	Info Tech Applications Analyst Lv 2		\$7,710 -- \$9,841	53.0	54.0	54.0
28918	Info Tech Business Systems Analyst 3		\$8,502 -- \$10,851	12.0	15.0	15.0
28920	Info Tech Business Systems Analyst Lv 1		\$6,943 -- \$8,864	7.0	7.0	7.0
28919	Info Tech Business Systems Analyst Lv 2		\$7,710 -- \$9,841	35.0	33.0	33.0
29602	Info Tech Infrastructure Analyst 3		\$8,502 -- \$10,851	15.0	18.0	18.0
29604	Info Tech Infrastructure Analyst Lv 1		\$6,943 -- \$8,864	7.0	8.0	8.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,710 -- \$9,841	86.0	80.0	79.0
27520	Info Tech Systems Supp Spec Lv 1		\$5,565 -- \$7,101	4.0	5.0	5.0
27519	Info Tech Systems Supp Spec Lv 2		\$6,433 -- \$8,211	39.0	38.0	38.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7600000BU - Department of Technology

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27515	Principal Info Tech Analyst HOLD		\$11,119 -- \$12,260	1.0	1.0	1.0
27545	Sr Accountant		\$7,663 -- \$9,314	1.0	1.0	1.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
29292	Sr Geographic Info System Analyst HOLD		\$9,170 -- \$11,145	1.0	1.0	1.0
27516	Sr Information Technology Analyst HOLD		\$9,170 -- \$11,145	17.0	11.0	11.0
28468	Storekeeper 1		\$4,246 -- \$5,161	1.0	1.0	1.0
27746	Supv Communication Ops Dispatcher		\$5,833 -- \$7,091	3.0	3.0	3.0
29589	Supv Information Technology Analyst		\$9,831 -- \$11,949	55.0	60.0	60.0
28531	Telecommunications Systems Tech Lv 2		\$7,268 -- \$8,834	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				440.0	439.0	438.0
7600000BU - Department of Technology SUBTOTAL				440.0	439.0	438.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

2960000BU - Department of Transportation

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	1.0	1.0	1.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	1.0	1.0	1.0
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	6.0	6.0	7.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	3.0	3.0	3.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	18.0	20.0	20.0
28086	Assoc Landscape Architect		\$9,928 -- \$12,069	2.0	1.0	1.0
29561	Assoc Planner		\$8,122 -- \$9,871	1.0	1.0	1.0
29276	Assoc Transportation Engineer		\$9,928 -- \$12,069	3.6	2.6	2.6
27710	Asst Engineer - Civil Lv 1		\$6,602 -- \$7,278	1.0	1.0	1.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	27.8	28.8	28.8
28914	Asst Landscape Architect Lv 2		\$7,941 -- \$10,136	2.0	2.0	2.0
27639	Bridge Maintenance Wkr		\$5,370 -- \$6,527	5.0	5.0	5.0
27642	Bridge Operator		\$4,059 -- \$4,936	4.0	4.0	4.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
28948	Chief Transportation Division--Engr&Plan		\$15,704 -- \$17,313	2.0	2.0	2.0
27699	Chief Transportation Div - O & M		\$15,704 -- \$17,313	1.0	1.0	1.0
28904	Dir of Transportation	EX	\$20,102 -- \$22,164	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	2.0	2.0	2.0
28043	Highway Maintenance Manager		\$8,453 -- \$10,275	3.0	3.0	3.0
28048	Highway Maintenance Supv		\$7,011 -- \$8,519	11.0	11.0	11.0
28050	Highway Maintenance Wkr		\$4,940 -- \$6,003	17.0	17.0	17.0
28040	Highway Maint Equipment Operator		\$5,796 -- \$7,047	8.0	8.0	8.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	5.0	5.0	5.0
28245	Principal Engineering Technician		\$7,011 -- \$8,945	2.7	2.7	2.7
29564	Principal Planner		\$12,119 -- \$13,362	1.0	1.0	1.0
28399	Safety Specialist		\$7,834 -- \$9,521	1.0	1.0	1.0
29086	Safety Technician		\$6,059 -- \$7,365	1.0	1.0	1.0
29563	Senior Planner		\$10,304 -- \$11,361	1.0	1.0	1.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
27641	Sr Bridge Maintenance Wkr		\$5,796 -- \$7,047	2.0	2.0	2.0
27709	Sr Civil Engineer		\$12,177 -- \$13,424	12.0	12.0	12.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	2.0	2.0	2.0
29312	Sr Highway Maintenance Manager		\$12,046 -- \$13,280	2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

2960000BU - Department of Transportation

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
28051	Sr Highway Maintenance Wkr		\$5,370 -- \$6,527	34.0	34.0	34.0
28088	Sr Landscape Architect		\$12,177 -- \$13,424	2.0	2.0	2.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	1.0	1.0	1.0
29087	Sr Safety Specialist		\$9,969 -- \$10,990	1.0	1.0	1.0
28519	Sr Traffic Signal Lighting Technician		\$7,494 -- \$8,262	12.0	12.0	12.0
29277	Sr Transportation Engineer		\$12,177 -- \$13,424	2.0	2.0	2.0
28516	Traffic Signal and Lighting Ops Mgr		\$9,276 -- \$11,277	1.0	1.0	1.0
28517	Traffic Signal and Lighting Supv		\$7,548 -- \$9,175	4.0	4.0	4.0
28518	Traffic Signal and Lighting Technician		\$6,708 -- \$7,395	6.0	6.0	6.0
28521	Traffic Signs and Markings Mgr		\$8,453 -- \$10,275	1.0	1.0	1.0
28522	Traffic Signs Maintenance Wkr 1		\$4,809 -- \$5,845	6.0	6.0	6.0
28523	Traffic Signs Maintenance Wkr 2		\$5,229 -- \$6,356	15.0	15.0	15.0
28524	Traffic Signs Maintenance Wkr 3		\$5,723 -- \$6,955	4.0	4.0	4.0
28525	Traffic Signs Supervisor		\$6,295 -- \$7,651	3.0	3.0	3.0
28513	Tree Supervisor		\$6,676 -- \$8,114	1.0	1.0	1.0
28529	Tree Trimmer		\$5,112 -- \$6,214	7.0	7.0	7.0
POSITION TYPE SUBTOTAL				255.1	256.1	257.1
2960000BU - Department of Transportation SUBTOTAL				255.1	256.1	257.1

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

2151000BU - Development and Code Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	3.0	3.0	3.0
27610	Accounting Technician		\$5,079 -- \$6,174	2.0	2.0	2.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	3.0	3.0	3.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	10.0	10.0	11.0
27902	Assoc Engineer Architect		\$9,928 -- \$12,069	2.0	2.0	2.0
28103	Assoc Land Surveyor		\$9,928 -- \$12,069	3.0	3.0	3.0
29218	Asst Building Official		\$12,413 -- \$13,687	1.0	1.0	1.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	4.0	4.0	5.0
29028	Asst Land Surveyor		\$7,941 -- \$10,136	5.0	5.0	6.0
28144	Asst Mechanical Engineer Lv 2		\$7,941 -- \$10,136	1.0	1.0	1.0
27634	Building Inspector 1		\$7,865 -- \$8,670	6.0	6.0	6.0
27632	Building Inspector 2 Rng A		\$8,258 -- \$9,104	50.0	50.0	49.0
27633	Building Inspector 2 Rng B		\$8,258 -- \$9,104	7.0	7.0	7.0
27633	Building Inspector 2 Rng B	LT	\$8,258 -- \$9,104	1.0	1.0	2.0
29217	Chief Building Official		\$14,308 -- \$15,775	1.0	1.0	1.0
27702	Chief Construction Mgmt & Inspection Div		\$15,704 -- \$17,313	1.0	1.0	1.0
29021	Chief Development & Surveyor Svcs Div		\$15,704 -- \$17,313	1.0	1.0	1.0
27786	Clerical Supv 2		\$5,192 -- \$6,311	1.0	1.0	1.0
29311	Construction Inspection Supervisor		\$8,436 -- \$10,254	9.0	9.0	9.0
27725	Construction Inspector		\$7,865 -- \$8,670	12.0	12.0	12.0
27725	Construction Inspector	LT	\$7,865 -- \$8,670	2.0	2.0	2.0
29237	Construction Management Specialist		\$7,569 -- \$9,659	5.0	4.0	5.0
29237	Construction Management Specialist	LT	\$7,569 -- \$9,659	0.0	1.0	1.0
29236	Construction Management Supervisor		\$9,453 -- \$11,491	6.0	6.0	7.0
29236	Construction Management Supervisor	LT	\$9,453 -- \$11,491	1.0	1.0	3.0
29235	Construction Manager		\$11,467 -- \$12,641	5.0	5.0	5.0
29500	Construction Materials Lab Tech Lv 1		\$7,865 -- \$8,670	6.0	6.0	6.0
29501	Construction Materials Lab Tech Lv 2		\$8,258 -- \$9,104	3.0	3.0	3.0
27901	Engineering Aide		\$4,039 -- \$4,909	1.0	1.0	1.0
27960	Engineering Technician Lv 1		\$4,848 -- \$5,892	0.0	0.0	1.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	11.0	11.0	11.0
28164	Manager of Special District Services		\$13,395 -- \$14,767	1.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	4.0	4.0	3.0
28235	Principal Building Inspector		\$9,306 -- \$11,312	3.0	3.0	3.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	5.0	5.0	5.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

2151000BU - Development and Code Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
28239	Principal Construction Inspector		\$9,306 -- \$11,312	2.0	2.0	2.0
28245	Principal Engineering Technician		\$7,011 -- \$8,945	7.0	7.0	7.0
29281	Principal Land Surveyor		\$13,395 -- \$14,767	1.0	1.0	1.0
28399	Safety Specialist		\$7,834 -- \$9,521	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
27709	Sr Civil Engineer		\$12,177 -- \$13,424	4.0	4.0	4.0
27709	Sr Civil Engineer	LT	\$12,177 -- \$13,424	1.0	1.0	1.0
27727	Sr Construction Inspector		\$8,258 -- \$9,104	32.0	32.0	32.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	9.0	9.0	8.0
28102	Sr Land Surveyor		\$12,177 -- \$13,424	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	8.0	8.0	7.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	2.0	2.0	2.0
29087	Sr Safety Specialist		\$9,969 -- \$10,990	1.0	1.0	1.0
27635	Supv Building Inspector		\$8,436 -- \$10,254	11.0	11.0	12.0
27635	Supv Building Inspector	LT	\$8,436 -- \$10,254	0.0	0.0	1.0
27959	Supv Engineering Technician		\$8,096 -- \$9,841	3.0	3.0	2.0
28246	Supv Permits Fees		\$9,817 -- \$10,823	1.0	1.0	1.0
28390	Survey Party Chief		\$7,247 -- \$8,810	5.0	5.0	5.0
28467	Survey Technician Lv 2		\$5,575 -- \$6,776	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				271.0	271.0	277.0
2151000BU - Development and Code Services SUBTOTAL				271.0	271.0	277.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5800000BU - District Attorney

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	2.0	2.0	2.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	11.0	12.0	12.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	2.0	3.0	3.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
27534	Assoc Admin Analyst Lv 2		\$7,588 -- \$9,222	1.0	1.0	1.0
27676	Asst Chief Criminal Investigator		\$12,688 -- \$15,423	1.0	1.0	1.0
27686	Asst Chief Dep District Attorney		\$17,675 -- \$21,484	6.0	6.0	6.0
29661	Asst District Attorney		\$19,441 -- \$23,633	1.0	1.0	1.0
27614	Attorney Lv 1 Criminal		\$10,945 -- \$10,945	5.0	1.0	1.0
27616	Attorney Lv 2 Criminal		\$12,591 -- \$12,591	4.0	12.0	12.0
27618	Attorney Lv 3 Criminal		\$11,397 -- \$13,854	15.0	3.0	3.0
27620	Attorney Lv 4 Criminal		\$12,566 -- \$16,038	43.0	51.0	47.0
27623	Attorney Lv 5 Criminal		\$13,866 -- \$17,694	71.0	71.0	71.0
27623	Attorney Lv 5 Criminal	LT	\$13,866 -- \$17,694	1.0	1.0	1.0
29315	Chief Criminal Investigator		\$16,434 -- \$18,119	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
27685	Chief Dep District Attorney	EX	\$20,795 -- \$25,277	1.0	1.0	1.0
29568	Crime & Intel Analyst	LT	\$7,665 -- \$9,316	0.0	1.0	1.0
27733	Criminal Investigator Lv 2		\$8,733 -- \$11,145	39.0	39.0	39.0
27733	Criminal Investigator Lv 2	LT	\$8,733 -- \$11,145	1.0	1.0	1.0
27776	Criminalist Lv 1		\$5,754 -- \$6,993	2.0	4.0	4.0
27777	Criminalist Lv 2		\$7,680 -- \$9,335	6.0	8.0	8.0
27777	Criminalist Lv 2	LT	\$7,680 -- \$9,335	1.0	1.0	1.0
27778	Criminalist Lv 3		\$9,568 -- \$11,630	20.0	17.0	17.0
28976	Criminalist Lv 4		\$10,056 -- \$12,224	9.0	8.0	8.0
27827	Dir District Atty Lab of Forensic Svcs		\$15,747 -- \$19,142	1.0	1.0	1.0
29471	District Attorney		\$0 -- \$0	1.0	1.0	1.0
27986	Forensic Laboratory Technician		\$5,182 -- \$6,297	2.0	2.0	2.0
29477	Forensic Multimedia Examiner Lv 1		\$5,478 -- \$6,656	2.0	0.0	0.0
29478	Forensic Multimedia Examiner Lv 2		\$6,081 -- \$7,393	3.0	5.0	5.0
28063	Human Services Program Mgr		\$9,955 -- \$12,098	1.0	1.0	1.0
28471	Human Svcs Soc Wkr Mstr Dgr		\$6,838 -- \$8,314	9.0	9.0	9.0
28474	Human Svcs Soc Wkr Mstr Dgr AfricAmer CL		\$6,838 -- \$8,314	2.0	2.0	2.0
29541	Human Svcs Soc Wkr Mstr Dgr Mien LC		\$6,838 -- \$8,314	1.0	1.0	1.0
28480	Human Svcs Soc Wkr Mstr Dgr Russian LC		\$6,838 -- \$8,314	1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5800000BU - District Attorney

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
28479	Human Svcs Soc Wkr Mstr Dgr SpanLGLatinC		\$6,838 -- \$8,314	3.0	3.0	3.0
28481	Human Svcs Soc Wkr Mstr Dgr VietnameseLC		\$6,838 -- \$8,314	1.0	1.0	1.0
28432	Human Svcs Supv Mstr Dgr		\$7,884 -- \$9,584	2.0	2.0	2.0
27514	Information Technology Mgr		\$12,232 -- \$13,487	2.0	2.0	2.0
29608	Info Tech Applications Analyst 3		\$8,502 -- \$10,851	1.0	1.0	1.0
29610	Info Tech Applications Analyst Lv 2		\$7,710 -- \$9,841	4.0	4.0	4.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,710 -- \$9,841	3.0	3.0	3.0
27519	Info Tech Systems Supp Spec Lv 2		\$6,433 -- \$8,211	4.0	4.0	4.0
28067	Investigative Assistant		\$5,236 -- \$6,363	21.0	21.0	21.0
28095	Legal Executive Secretary		\$5,742 -- \$6,979	1.0	0.0	0.0
28109	Legal Secretary 1		\$4,108 -- \$4,994	11.0	10.0	10.0
28111	Legal Secretary 2		\$4,343 -- \$5,279	17.0	17.0	17.0
28112	Legal Secretary 2 Conf		\$4,832 -- \$5,874	2.0	2.0	2.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	17.0	16.0	16.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	4.0	4.0	4.0
28232	Paralegal		\$4,924 -- \$5,986	9.0	9.0	10.0
28218	Personnel Analyst		\$8,573 -- \$10,421	1.0	1.0	1.0
28944	Personnel Specialist Lv 2		\$5,893 -- \$7,164	1.0	1.0	1.0
28219	Personnel Technician		\$7,458 -- \$9,064	1.0	1.0	1.0
27652	Principal Criminal Attorney		\$16,854 -- \$19,509	39.0	39.0	38.0
28300	Process Server		\$4,160 -- \$5,058	14.0	14.0	14.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	4.0	4.0	4.0
28224	Sr Personnel Analyst		\$9,434 -- \$11,468	1.0	1.0	1.0
28943	Sr Personnel Specialist		\$6,483 -- \$7,881	1.0	1.0	1.0
29018	Sr Public Information Officer		\$7,821 -- \$9,507	1.0	1.0	1.0
27730	Supv Criminal Investigator		\$11,503 -- \$13,983	5.0	5.0	5.0
27775	Supv Criminalist		\$11,063 -- \$13,447	5.0	5.0	5.0
29615	Supv Forensic Multimedia Examiner		\$7,359 -- \$8,944	1.0	1.0	1.0
29589	Supv Information Technology Analyst		\$9,831 -- \$11,949	3.0	3.0	3.0
28373	Supv Info Tech Systems Supp Spec		\$7,437 -- \$9,039	1.0	1.0	1.0
28108	Supv Legal Secretary		\$5,352 -- \$6,508	3.0	3.0	3.0
29460	Victim Witness Claims Specialist		\$4,185 -- \$5,086	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				457.0	457.0	453.0
27623	Attorney Lv 5 Criminal	RA	13,866 -- 17,694	2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5800000BU - District Attorney

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27733	Criminal Investigator Lv 2	RA	8,733 -- 11,145	1.0	1.0	1.0
27776	Criminalist Lv 1	RA	5,754 -- 6,993	1.0	1.0	1.0
27778	Criminalist Lv 3	RA	9,568 -- 11,630	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				5.0	5.0	5.0
5800000BU - District Attorney SUBTOTAL				462.0	462.0	458.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3870000BU - Economic Development

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
29698	Development Manager		\$12,119 -- \$13,362	0.0	0.0	1.0
29481	Economic Dev and Marketing Director		\$16,485 -- \$18,174	1.0	1.0	1.0
29507	Economic Dev and Marketing Specialist		\$9,551 -- \$10,529	4.0	4.0	4.0
27630	Permit & Env Reg Consultant Lv 2		\$9,328 -- \$11,338	2.0	2.0	2.0
27628	Permit & Env Reg Officer		\$12,478 -- \$13,758	1.0	1.0	0.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
29508	Sr Economic Dev and Marketing Specialist		\$10,511 -- \$11,588	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				16.0	16.0	16.0
3870000BU - Economic Development SUBTOTAL				16.0	16.0	16.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7090000BU - Emergency Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
29219	Asst Emergency Operations Coordinator		\$9,481 -- \$10,452	2.0	2.0	2.0
29544	Chief of Emergency Services		\$13,502 -- \$14,886	1.0	1.0	1.0
27942	Emergency Operations Coordinator		\$10,898 -- \$12,015	3.0	3.0	3.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	1.0	1.0	1.0
29319	Volunteer Program Specialist		\$7,882 -- \$9,582	0.0	1.0	1.0
29319	Volunteer Program Specialist	LT	\$7,882 -- \$9,582	1.0	0.0	0.0
POSITION TYPE SUBTOTAL				11.0	11.0	11.0
7090000BU - Emergency Services SUBTOTAL				11.0	11.0	11.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3350000BU - Environmental Management

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	3.0	3.0	3.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
27786	Clerical Supv 2		\$5,192 -- \$6,311	1.0	1.0	1.0
27842	Dir of Environmental Management	EX	\$17,097 -- \$18,849	1.0	1.0	1.0
28983	Environmental Compliance Technician Lv 1		\$4,662 -- \$5,667	3.0	1.0	1.0
28984	Environmental Compliance Technician Lv 2		\$5,196 -- \$6,316	2.0	4.0	4.0
28953	Environmental Program Manager 1		\$11,028 -- \$12,159	2.0	2.0	2.0
28954	Environmental Program Manager 2		\$12,902 -- \$14,225	2.0	2.0	2.0
28957	Environmental Specialist 3		\$8,114 -- \$9,862	54.0	53.0	53.0
28958	Environmental Specialist 4		\$10,015 -- \$11,042	10.0	11.0	11.0
28955	Environmental Specialist Lv 1		\$6,316 -- \$6,316	3.0	7.0	7.0
28956	Environmental Specialist Lv 2		\$6,802 -- \$8,265	17.0	12.0	12.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
27545	Sr Accountant		\$7,663 -- \$9,314	1.0	1.0	1.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	10.0	10.0	10.0
POSITION TYPE SUBTOTAL				117.0	116.0	116.0
3350000BU - Environmental Management SUBTOTAL				117.0	116.0	116.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7210000BU - First 5 Sacramento Commission

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	2.0	2.0	2.0
29415	Executive Dir First Five Sac Comm	EX	\$15,260 -- \$16,822	1.0	1.0	1.0
28063	Human Services Program Mgr		\$9,955 -- \$12,098	0.0	0.0	1.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	7.0	7.0	5.0
28066	Human Services Program Specialist		\$7,882 -- \$9,582	0.0	0.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				14.0	14.0	14.0
7210000BU - First 5 Sacramento Commission SUBTOTAL				14.0	14.0	14.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7000000BU - General Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	5.0	5.0	5.0
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	4.0	4.0	4.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	5.0	5.0	5.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	7.0	7.0	7.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
29407	Alarm Systems Technician		\$6,920 -- \$8,411	6.0	6.0	6.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	1.0	1.0	1.0
27914	Assoc Electrical Engineer		\$9,928 -- \$12,069	1.0	1.0	1.0
27902	Assoc Engineer Architect		\$9,928 -- \$12,069	6.0	6.0	5.0
29013	Assoc Environmental Services Specialist		\$8,114 -- \$9,862	2.0	2.0	2.0
28141	Assoc Mechanical Engineer		\$9,928 -- \$12,069	1.0	1.0	1.0
27908	Asst Engineer Architect Lv 1		\$6,602 -- \$7,278	1.0	1.0	1.0
27909	Asst Engineer Architect Lv 2		\$7,941 -- \$10,136	1.0	1.0	2.0
27562	Automotive Technician		\$5,986 -- \$6,600	18.0	18.0	18.0
27640	Building Maintenance Wkr		\$4,305 -- \$5,232	21.0	21.0	21.0
27640	Building Maintenance Wkr	LT	\$4,305 -- \$5,232	1.0	1.0	1.0
27536	Building Project Coordinator 1		\$7,941 -- \$10,136	3.0	3.0	2.0
27535	Building Project Coordinator 2		\$9,448 -- \$11,484	3.0	3.0	4.0
27645	Building Security Attendant		\$3,745 -- \$4,554	31.0	31.0	30.0
29234	Building Security Attendant Supervisor		\$4,606 -- \$5,598	4.0	4.0	4.0
27659	Carpenter		\$7,115 -- \$7,115	12.0	12.0	12.0
29685	Carpenter Supervisor		\$7,082 -- \$8,610	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
29320	Chief Division of Facility Planning &Mgt		\$12,712 -- \$14,016	1.0	1.0	1.0
28835	Chief Fleet Division Parking Enterprise		\$12,358 -- \$13,624	1.0	1.0	1.0
27682	Chief of Architectural Services Division		\$14,388 -- \$15,862	1.0	1.0	1.0
27774	Chief Real Estate Division		\$13,234 -- \$14,590	1.0	1.0	1.0
29567	Chief Storekeeper Fleet Services		\$5,625 -- \$6,838	1.0	1.0	1.0
27789	Chief Storekeeper Rng A		\$5,370 -- \$6,527	1.0	1.0	1.0
27798	Chief Support Svcs Division		\$9,440 -- \$10,407	1.0	1.0	1.0
28992	Contract Services Manager 1		\$10,283 -- \$11,338	2.0	2.0	2.0
28993	Contract Services Manager 2		\$11,315 -- \$12,474	1.0	1.0	1.0
28989	Contract Services Officer Lv 1		\$4,954 -- \$6,020	4.0	3.0	3.0
28990	Contract Services Officer Lv 2		\$6,266 -- \$7,616	1.0	2.0	2.0
29207	Contract Services Specialist Lv 1		\$4,091 -- \$4,973	1.0	0.0	0.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7000000BU - General Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29208	Contract Services Specialist Lv 2		\$4,498 -- \$5,469	0.0	1.0	1.0
27805	Custodian Lv 2		\$3,577 -- \$4,348	26.0	26.0	26.0
27833	Dep Director General Services		\$14,830 -- \$16,349	2.0	2.0	3.0
27853	Dir of General Services	EX	\$19,239 -- \$21,211	1.0	1.0	1.0
27932	Electrician		\$8,495 -- \$8,495	28.0	28.0	28.0
27932	Electrician	LT	\$8,495 -- \$8,495	1.0	1.0	1.0
29686	Electrician Supervisor		\$8,458 -- \$10,280	1.0	1.0	1.0
27715	Energy Program Mgr		\$10,537 -- \$11,618	1.0	1.0	1.0
28958	Environmental Specialist 4		\$10,015 -- \$11,042	1.0	1.0	1.0
27935	Equipment Technician		\$6,713 -- \$7,402	34.0	34.0	34.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
27646	Facilities Manager		\$11,557 -- \$12,742	5.0	5.0	6.0
29689	Facilities Trades Operations Supervisor		\$9,304 -- \$11,308	4.0	4.0	4.0
29233	Facility Security Operations Supervisor		\$5,384 -- \$6,544	1.0	1.0	0.0
29293	Fleet Manager		\$9,386 -- \$11,407	3.0	3.0	3.0
27955	Fleet Service Wkr		\$4,522 -- \$5,495	12.0	12.0	12.0
29647	Fleet Supervisor		\$7,374 -- \$8,963	7.0	7.0	7.0
29681	Lead Carpenter		\$7,827 -- \$7,827	4.0	4.0	4.0
29682	Lead Electrician		\$9,346 -- \$9,346	9.0	9.0	9.0
29683	Lead Painter		\$7,827 -- \$7,827	5.0	5.0	5.0
29684	Lead Plumber		\$9,346 -- \$9,346	4.0	4.0	4.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	1.0	1.0	1.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	1.0	1.0	1.0
28229	Painter		\$7,115 -- \$7,115	8.0	8.0	8.0
28229	Painter	LT	\$7,115 -- \$7,115	1.0	1.0	1.0
28279	Plumber		\$8,495 -- \$8,495	11.0	11.0	11.0
28245	Principal Engineering Technician		\$7,011 -- \$8,945	1.0	1.0	1.0
28307	Printing Service Operator Lv 1		\$3,663 -- \$4,453	1.0	0.0	0.0
28308	Printing Service Operator Lv 2		\$3,915 -- \$4,757	3.0	4.0	3.0
28309	Printing Services Supv		\$5,491 -- \$6,676	1.0	1.0	1.0
28949	Printing Services Technician		\$3,475 -- \$4,225	1.0	1.0	1.0
28325	Real Estate Officer Lv 2		\$7,499 -- \$9,114	12.0	12.0	11.0
28330	Real Estate Program Manager		\$10,898 -- \$13,245	3.0	3.0	3.0
29322	Real Estate Specialist		\$4,442 -- \$5,401	3.0	3.0	3.0
29563	Senior Planner		\$10,304 -- \$11,361	0.0	0.0	1.0
27545	Sr Accountant		\$7,663 -- \$9,314	1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7000000BU - General Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27541	Sr Account Clerk		\$4,221 -- \$5,130	2.0	2.0	2.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	4.0	4.0	4.0
29648	Sr Automotive Technician		\$6,586 -- \$7,261	6.0	6.0	6.0
28991	Sr Contract Services Officer		\$7,512 -- \$9,132	13.0	13.0	13.0
27915	Sr Electrical Engineer		\$12,177 -- \$13,424	1.0	1.0	1.0
27906	Sr Engineer Architect		\$12,177 -- \$13,424	1.0	1.0	1.0
27936	Sr Equipment Technician		\$7,390 -- \$8,147	5.0	5.0	5.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	3.0	3.0	4.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	1.0	1.0	1.0
28305	Sr Printing Svcs Operator Conf		\$4,534 -- \$5,512	1.0	1.0	1.0
28374	Sr Stationary Engineer		\$8,491 -- \$10,320	4.0	4.0	4.0
28374	Sr Stationary Engineer	LT	\$8,491 -- \$10,320	1.0	1.0	1.0
29566	Sr Storekeeper Fleet Services		\$4,905 -- \$5,961	1.0	1.0	1.0
28376	Stationary Engineer 1		\$7,715 -- \$8,507	52.0	52.0	52.0
28377	Stationary Engineer 2		\$8,509 -- \$9,380	10.0	10.0	10.0
28377	Stationary Engineer 2	LT	\$8,509 -- \$9,380	1.0	1.0	1.0
28364	Stock Clerk		\$3,635 -- \$4,418	6.0	6.0	6.0
28468	Storekeeper 1		\$4,246 -- \$5,161	2.0	2.0	2.0
28469	Storekeeper 2		\$4,674 -- \$5,679	1.0	1.0	1.0
29565	Storekeeper Fleet Services		\$4,463 -- \$5,424	6.0	6.0	6.0
27804	Supv Custodian 1		\$3,972 -- \$4,829	2.0	2.0	2.0
27806	Supv Custodian 2		\$4,606 -- \$5,598	2.0	2.0	2.0
28508	Telecommunications Systems Supv		\$7,999 -- \$9,721	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				478.0	478.0	478.0
7000000BU - General Services SUBTOTAL				478.0	478.0	478.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	0.0	2.0	2.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	5.0	7.0	6.0
27560	Accounting Mgr		\$10,491 -- \$11,564	3.0	4.0	4.0
27610	Accounting Technician		\$5,079 -- \$6,174	15.0	18.0	21.0
27611	Activities Therapist		\$6,643 -- \$7,689	4.0	4.0	4.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	48.0	49.0	50.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	53.0	54.0	58.0
27604	Admin Svcs Officer 2	LT	\$7,588 -- \$9,222	5.0	5.0	4.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	8.0	8.0	8.0
27534	Assoc Admin Analyst Lv 2		\$7,588 -- \$9,222	2.0	2.0	2.0
28263	Assoc Physician Management	LT EX	\$15,712 -- \$19,100	1.0	1.0	0.0
27863	Behavioral Health Director		\$18,261 -- \$20,134	1.0	1.0	1.0
29646	Behavioral Health Peer Specialist		\$3,842 -- \$4,235	33.0	32.0	32.0
29644	Behavioral Health Peer Spec Program Mgr		\$4,599 -- \$5,591	3.0	3.0	3.0
27640	Building Maintenance Wkr		\$4,305 -- \$5,232	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
27761	Chief Public Health Laboratory Service		\$12,081 -- \$13,320	1.0	1.0	1.0
29577	Chief Therapist		\$11,254 -- \$12,408	1.0	1.0	1.0
27783	Clerical Supv 1		\$4,715 -- \$5,730	3.0	3.0	3.0
27786	Clerical Supv 2		\$5,192 -- \$6,311	4.0	5.0	5.0
29579	Communicable Disease Investigator Lv 1		\$4,545 -- \$5,525	2.0	2.0	2.0
29579	Communicable Disease Investigator Lv 1	LT	\$4,545 -- \$5,525	0.0	1.0	1.0
27689	Communicable Disease Investigator Lv 2		\$4,771 -- \$5,799	9.0	9.0	9.0
27689	Communicable Disease Investigator Lv 2	LT	\$4,771 -- \$5,799	1.0	0.0	0.0
27720	County Health Officer	EX	\$24,320 -- \$26,813	1.0	1.0	1.0
27755	County Pharmacist		\$15,688 -- \$17,296	1.0	1.0	1.0
27805	Custodian Lv 2		\$3,577 -- \$4,348	7.0	7.0	7.0
27855	Dental Health Program Coord		\$8,063 -- \$9,800	1.0	1.0	1.0
27834	Dep Director Human Services		\$16,540 -- \$18,235	3.0	3.0	3.0
27858	Dietitian		\$6,448 -- \$7,839	6.8	5.8	5.8
28033	Dir of Health Services	EX	\$21,115 -- \$23,280	1.0	1.0	1.0
29458	Emergency Medical Services Administrator		\$12,063 -- \$13,301	1.0	1.0	1.0
29506	Emergency Medical Services Coordinator		\$8,618 -- \$10,477	3.0	3.0	3.0
27941	Emergency Medical Services Specialist		\$6,525 -- \$7,933	6.0	6.0	6.0
27945	Epidemiologist		\$8,091 -- \$9,833	6.0	6.0	6.0
27945	Epidemiologist	LT	\$8,091 -- \$9,833	1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27946	Epidemiology Program Mgr		\$11,844 -- \$13,057	1.0	1.0	1.0
27749	Food Service Cook		\$4,039 -- \$4,453	2.0	2.0	2.0
27751	Food Service Supervisor		\$4,447 -- \$5,406	1.0	1.0	1.0
28006	Food Service Wkr		\$3,497 -- \$3,858	4.0	4.0	4.0
28036	Health Education Assistant		\$4,453 -- \$5,411	7.0	7.0	5.0
28034	Health Educator Rng A		\$5,874 -- \$7,139	5.0	5.0	5.0
28034	Health Educator Rng A	LT	\$5,874 -- \$7,139	2.0	0.0	0.0
28035	Health Educator Rng B		\$6,548 -- \$7,959	11.0	12.0	12.0
28035	Health Educator Rng B	LT	\$6,548 -- \$7,959	4.0	3.0	3.0
28052	Health Program Coord		\$8,063 -- \$9,800	9.0	9.0	8.0
28052	Health Program Coord	LT	\$8,063 -- \$9,800	4.0	4.0	4.0
28056	Health Program Mgr		\$11,844 -- \$13,057	33.0	33.0	34.0
27654	Health Service Coordinator		\$4,138 -- \$5,030	14.0	14.0	14.0
28062	Human Services Division Mgr Rng B		\$12,043 -- \$14,637	10.0	10.0	10.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	47.0	49.0	49.0
28065	Human Services Program Planner Rng B	LT	\$9,967 -- \$10,988	6.0	5.0	5.0
29517	Human Svcs Asst Farsi LG Persian CL		\$3,567 -- \$4,336	1.0	1.0	1.0
28411	Human Svcs Asst Spanish LG Latin CL		\$3,567 -- \$4,336	1.0	1.0	1.0
28435	Human Svcs Social Wkr		\$5,900 -- \$7,172	1.0	2.0	2.0
28435	Human Svcs Social Wkr	LT	\$5,900 -- \$7,172	0.0	0.0	1.0
28837	Human Svcs Spec Lv 2		\$5,109 -- \$6,210	1.0	1.0	1.0
29699	Lactation Consultant		\$5,481 -- \$6,663	0.0	2.0	2.0
28118	Licensed Vocational Nurse	LT	\$5,157 -- \$6,269	1.0	1.0	1.0
28121	Medical Asst Lv 1		\$4,126 -- \$5,015	1.0	1.0	1.0
28121	Medical Asst Lv 1	LT	\$4,126 -- \$5,015	1.0	1.0	1.0
28122	Medical Asst Lv 2		\$4,343 -- \$5,279	32.0	36.0	37.0
28122	Medical Asst Lv 2	LT	\$4,343 -- \$5,279	5.0	5.0	2.0
28138	Medical Case Management Nurse		\$8,763 -- \$10,652	18.0	18.0	18.0
28140	Medical Director	EX	\$22,058 -- \$26,813	2.8	2.8	2.8
28163	Medical Records Technician		\$3,915 -- \$4,757	3.0	3.0	3.0
28146	Mental Health Counselor		\$7,096 -- \$8,215	67.0	65.0	58.0
28151	Mental Health Program Coord		\$9,683 -- \$10,675	56.0	57.0	57.0
28151	Mental Health Program Coord	LT	\$9,683 -- \$10,675	1.0	1.0	1.0
28152	Mental Health Wkr		\$4,357 -- \$5,295	50.3	58.3	58.3
29585	Mental Health Wkr DC Planner		\$4,571 -- \$5,556	3.0	3.0	3.0
28155	Mental Health Wkr Licensed		\$5,316 -- \$6,461	8.0	6.0	6.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
28198	Nurse Practitioner		\$10,631 -- \$12,925	4.8	4.8	4.8
29246	Nutrition Asst Hmong LC Lv 2		\$3,938 -- \$4,341	1.0	1.0	1.0
28175	Nutrition Asst Lv 1		\$3,738 -- \$4,120	1.0	1.0	1.0
28176	Nutrition Asst Lv 2		\$3,938 -- \$4,341	16.0	18.0	18.0
28194	Nutrition Asst Russian LC Lv 2		\$3,938 -- \$4,341	1.0	1.0	1.0
28188	Nutrition Asst Span LG Latin CL Lv 2		\$3,938 -- \$4,341	4.0	4.0	4.0
29492	Nutrition Program Coordinator		\$7,592 -- \$9,226	4.0	4.0	4.0
28204	Office Assistant Lv 1		\$3,473 -- \$4,223	1.0	0.0	0.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	53.5	52.5	51.5
28206	Office Assistant Lv 2	LT	\$3,567 -- \$4,338	4.0	4.0	0.0
28215	Office Specialist Lv 2	LT	\$4,075 -- \$4,954	1.0	1.0	1.0
29672	Pediatric Occup Physical Therapist Lv 1		\$8,430 -- \$8,430	1.0	0.0	0.0
28499	Pediatric Occup Physical Therapist Lv 2		\$8,853 -- \$10,247	11.9	12.9	12.9
28248	Pharmacist		\$13,325 -- \$13,991	9.9	9.9	9.9
29288	Pharmacy Manager		\$14,207 -- \$15,664	1.0	1.0	1.0
28314	Pharmacy Technician		\$4,374 -- \$5,319	7.6	7.6	8.6
28314	Pharmacy Technician	LT	\$4,374 -- \$5,319	1.0	1.0	0.0
28267	Physician 3	EX	\$19,309 -- \$21,289	1.0	1.0	2.0
28288	Psychiatric Nurse		\$9,321 -- \$10,276	20.0	20.0	20.0
28249	Public Health Aide		\$3,560 -- \$3,924	1.0	2.0	2.0
28249	Public Health Aide	LT	\$3,560 -- \$3,924	2.0	2.0	1.0
29283	Public Health Laboratory Technician		\$4,228 -- \$5,140	2.0	2.0	2.0
29283	Public Health Laboratory Technician	LT	\$4,228 -- \$5,140	1.0	1.0	1.0
28253	Public Health Microbiologist		\$6,769 -- \$8,225	6.0	6.0	6.0
28253	Public Health Microbiologist	LT	\$6,769 -- \$8,225	1.0	1.0	1.0
28259	Public Health Nurse Lv 1		\$9,003 -- \$10,943	2.5	3.8	3.8
28259	Public Health Nurse Lv 1	LT	\$9,003 -- \$10,943	1.0	1.0	0.0
28260	Public Health Nurse Lv 2		\$9,429 -- \$11,463	45.6	44.3	44.3
28353	Radiologic Technologist		\$5,615 -- \$6,824	1.0	1.0	1.0
27854	Registered Dental Hygienist		\$7,092 -- \$7,092	1.6	1.6	1.6
28337	Registered Nurse Lv 2		\$8,235 -- \$10,010	9.5	9.5	9.5
28337	Registered Nurse Lv 2	LT	\$8,235 -- \$10,010	12.0	12.0	2.0
28378	Secretary		\$4,016 -- \$4,881	1.0	1.0	1.0
28379	Secretary Conf		\$4,472 -- \$5,436	0.6	0.6	0.6
29580	Senior Communicable Disease Investigator		\$5,267 -- \$6,402	2.0	2.0	2.0
27545	Sr Accountant		\$7,663 -- \$9,314	10.0	11.0	11.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27541	Sr Account Clerk		\$4,221 -- \$5,130	11.0	11.0	12.0
27541	Sr Account Clerk	LT	\$4,221 -- \$5,130	1.0	1.0	0.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	4.0	4.0	4.0
29645	Sr Behavioral Health Peer Specialist		\$4,227 -- \$4,660	7.0	7.0	7.0
28054	Sr Health Program Coord Rng A		\$8,874 -- \$10,786	11.0	11.0	12.0
28055	Sr Health Program Coord Rng B		\$10,765 -- \$11,869	0.0	0.0	1.0
29680	Sr Health Service Coordinator		\$4,554 -- \$5,533	1.0	1.0	1.0
28147	Sr Mental Health Counselor		\$8,801 -- \$9,704	143.3	143.3	138.8
28153	Sr Mental Health Wkr Licensed		\$6,398 -- \$7,778	16.0	16.0	16.0
28174	Sr Nutrition Asst		\$4,441 -- \$4,896	2.0	2.0	2.0
28186	Sr Nutrition Asst Span LG Latin CL		\$4,441 -- \$4,896	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	93.0	100.0	101.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	0.0	2.0	2.0
28312	Sr Pharmacy Technician		\$4,783 -- \$5,812	1.0	1.0	1.0
28280	Sr Physician Management	EX	\$19,265 -- \$23,417	0.8	0.8	0.8
28289	Sr Psychiatric Nurse		\$9,410 -- \$11,437	1.0	1.0	0.0
28254	Sr Public Health Microbiologist		\$7,451 -- \$9,057	3.0	3.0	3.0
28257	Sr Public Health Nurse		\$10,127 -- \$12,311	5.0	5.0	5.0
28257	Sr Public Health Nurse	LT	\$10,127 -- \$12,311	1.0	1.0	0.0
28364	Stock Clerk		\$3,635 -- \$4,418	2.0	2.0	2.0
28468	Storekeeper 1		\$4,246 -- \$5,161	1.0	1.0	2.0
27804	Supv Custodian 1		\$3,972 -- \$4,829	1.0	1.0	1.0
27806	Supv Custodian 2		\$4,606 -- \$5,598	1.0	1.0	1.0
27859	Supv Dietitian		\$7,094 -- \$8,623	0.0	1.0	1.0
28139	Supv Medical Case Management Nurse		\$9,831 -- \$11,952	2.0	2.0	2.0
28255	Supv Public Health Microbiologist		\$8,197 -- \$9,965	1.0	1.0	1.0
28258	Supv Public Health Nurse		\$11,141 -- \$13,542	7.0	7.0	7.0
28335	Supv Registered Nurse		\$9,222 -- \$11,209	3.0	2.0	2.0
28335	Supv Registered Nurse	LT	\$9,222 -- \$11,209	3.0	3.0	2.0
28500	Supv Therapist		\$9,278 -- \$11,279	3.0	3.0	3.0
28489	Therapist Aide		\$4,214 -- \$4,646	3.0	3.0	3.0
29148	Treatment Center Program Coordinator		\$9,534 -- \$11,588	14.0	14.0	14.0
POSITION TYPE SUBTOTAL				1,244.5	1,275.5	1,251.0
28140	Medical Director	PPRAEX	22,058 -- 26,813	0.5	0.5	0.5
28499	Pediatric Occup Physical Therapist Lv 2	RA	8,853 -- 10,247	2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29148	Treatment Center Program Coordinator	RA	9,534 -- 11,588	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				3.5	3.5	3.5
7200000BU - Health Services SUBTOTAL				1,248.0	1,279.0	1,254.5

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5820000BU - Homeless Services and Housing

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	1.0	1.0	1.0
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	4.0	4.0	4.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
29671	Asst Director Homeless Svcs & Housing		\$14,379 -- \$15,853	1.0	1.0	1.0
29670	Dir of Homeless Svcs & Housing	EX	\$17,995 -- \$19,840	1.0	1.0	1.0
28063	Human Services Program Mgr		\$9,955 -- \$12,098	2.0	2.0	2.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	10.0	10.0	10.0
27545	Sr Accountant		\$7,663 -- \$9,314	3.0	3.0	3.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				29.0	29.0	29.0
5820000BU - Homeless Services and Housing SUBTOTAL				29.0	29.0	29.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

8100000BU - Human Assistance-Administration

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	5.0	5.0	5.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	29.0	29.0	29.0
27560	Accounting Mgr		\$10,491 -- \$11,564	4.0	4.0	4.0
27610	Accounting Technician		\$5,079 -- \$6,174	8.0	8.0	8.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	33.0	33.0	33.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	24.0	24.0	24.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	2.0	2.0	2.0
27676	Asst Chief Criminal Investigator		\$12,688 -- \$15,423	1.0	1.0	1.0
29315	Chief Criminal Investigator		\$16,434 -- \$18,119	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
27790	Chief Storekeeper Rng B		\$5,625 -- \$6,838	1.0	1.0	1.0
28908	Child Development Specialist 2		\$4,708 -- \$5,723	7.0	7.0	7.0
27693	Child Development Supv 2		\$6,462 -- \$7,856	1.0	1.0	1.0
27786	Clerical Supv 2		\$5,192 -- \$6,311	26.0	26.0	26.0
29574	County Veterans Service Officer		\$9,955 -- \$12,098	1.0	1.0	1.0
27733	Criminal Investigator Lv 2		\$8,733 -- \$11,145	19.0	19.0	19.0
27834	Dep Director Human Services		\$16,540 -- \$18,235	3.0	3.0	3.0
27857	Dir of Human Assistance	EX	\$21,115 -- \$23,280	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28062	Human Services Division Mgr Rng B		\$12,043 -- \$14,637	6.0	6.0	6.0
28063	Human Services Program Mgr		\$9,955 -- \$12,098	19.0	19.0	19.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	13.0	13.0	13.0
28066	Human Services Program Specialist		\$7,882 -- \$9,582	39.0	40.0	43.0
28404	Human Svcs Asst		\$3,567 -- \$4,336	9.0	10.0	10.0
28408	Human Svcs Asst Chinese LC		\$3,567 -- \$4,336	4.0	3.0	3.0
29517	Human Svcs Asst Farsi LG Persian CL		\$3,567 -- \$4,336	1.0	1.0	1.0
28879	Human Svcs Asst Lao LC		\$3,567 -- \$4,336	8.0	8.0	8.0
28412	Human Svcs Asst Russian LC		\$3,567 -- \$4,336	9.0	9.0	9.0
28411	Human Svcs Asst Spanish LG Latin CL		\$3,567 -- \$4,336	17.0	17.0	17.0
28423	Human Svcs Asst Vietnamese LC		\$3,567 -- \$4,336	2.0	2.0	2.0
29310	Human Svcs Program Integrity Specialist		\$6,878 -- \$8,362	3.0	3.0	3.0
29106	Human Svcs Q & R Spec		\$5,366 -- \$6,522	53.0	53.0	53.0
29114	Human Svcs Q & R Spec Lao LC		\$5,366 -- \$6,522	1.0	1.0	1.0
29115	Human Svcs Q & R Spec Russian LC		\$5,366 -- \$6,522	2.0	2.0	2.0
29112	Human Svcs Q & R Spec Span LG Latin CL		\$5,366 -- \$6,522	4.0	4.0	4.0
28435	Human Svcs Social Wkr		\$5,900 -- \$7,172	30.0	30.0	30.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

8100000BU - Human Assistance-Administration

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
28444	Human Svcs Social Wkr African Amer CL		\$5,900 -- \$7,172	2.0	2.0	2.0
29176	Human Svcs Social Wkr Hmong LC		\$5,900 -- \$7,172	1.0	1.0	1.0
28433	Human Svcs Social Wkr Rng B		\$6,346 -- \$7,712	6.0	6.0	6.0
28462	Human Svcs Social Wkr Russian LC		\$5,900 -- \$7,172	3.0	3.0	3.0
28459	Human Svcs Social Wkr Span LG Latin CL		\$5,900 -- \$7,172	2.0	2.0	2.0
29617	Human Svcs Spec AfricAmer CL Lv 1		\$4,524 -- \$5,497	0.0	3.0	3.0
28838	Human Svcs Spec AfricAmer CL Lv 2		\$5,109 -- \$6,210	26.0	23.0	23.0
29618	Human Svcs Spec ArabicLGMidEastCL Lv 1		\$4,524 -- \$5,497	1.0	0.0	0.0
29521	Human Svcs Spec ArabicLGMidEastCL Lv 2		\$5,109 -- \$6,210	3.0	4.0	4.0
29619	Human Svcs Spec Armenian LC Lv 1		\$4,524 -- \$5,497	1.0	0.0	0.0
28839	Human Svcs Spec Armenian LC Lv 2		\$5,109 -- \$6,210	2.0	1.0	1.0
29621	Human Svcs Spec Chinese LC Lv 1		\$4,524 -- \$5,497	1.0	1.0	1.0
28840	Human Svcs Spec Chinese LC Lv 2		\$5,109 -- \$6,210	5.0	5.0	5.0
29622	Human Svcs Spec Farsi LG Persian CL Lv 1		\$4,524 -- \$5,497	3.0	5.0	5.0
29179	Human Svcs Spec Farsi LG Persian CL Lv 2		\$5,109 -- \$6,210	7.0	7.0	7.0
29623	Human Svcs Spec Hmong LC Lv 1		\$4,524 -- \$5,497	2.0	2.0	2.0
29180	Human Svcs Spec Hmong LC Lv 2		\$5,109 -- \$6,210	12.0	13.0	13.0
29625	Human Svcs Spec Korean LC Lv 1		\$4,524 -- \$5,497	1.0	0.0	0.0
28933	Human Svcs Spec Korean LC Lv 2		\$5,109 -- \$6,210	0.0	1.0	1.0
28843	Human Svcs Spec Lao LC Lv 2		\$5,109 -- \$6,210	10.0	9.0	9.0
29616	Human Svcs Spec Lv 1		\$4,524 -- \$5,497	196.0	195.0	195.0
28837	Human Svcs Spec Lv 2		\$5,109 -- \$6,210	616.2	629.2	616.2
29181	Human Svcs Spec Mien LC Lv 2		\$5,109 -- \$6,210	9.0	8.0	8.0
28844	Human Svcs Spec NativeAm CL Lv 2		\$5,109 -- \$6,210	2.0	2.0	2.0
29630	Human Svcs Spec Russian LC Lv 1		\$4,524 -- \$5,497	1.0	4.0	4.0
28845	Human Svcs Spec Russian LC Lv 2		\$5,109 -- \$6,210	56.0	47.0	47.0
29631	Human Svcs Spec SpanLGLatinCL Lv 1		\$4,524 -- \$5,497	11.0	15.0	15.0
28846	Human Svcs Spec SpanLGLatinCL Lv 2		\$5,109 -- \$6,210	115.0	108.0	108.0
28841	Human Svcs Spec TagalogLGFilipinoCL Lv 2		\$5,109 -- \$6,210	2.0	2.0	2.0
29634	Human Svcs Spec Vietnamese LC Lv 1		\$4,524 -- \$5,497	1.0	1.0	1.0
28847	Human Svcs Spec Vietnamese LC Lv 2		\$5,109 -- \$6,210	12.0	10.0	10.0
28431	Human Svcs Supv		\$6,798 -- \$8,262	183.0	182.0	182.0
28067	Investigative Assistant		\$5,236 -- \$6,363	28.0	28.0	28.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	209.0	209.0	209.0
28379	Secretary Conf		\$4,472 -- \$5,436	4.0	4.0	4.0
27545	Sr Accountant		\$7,663 -- \$9,314	8.0	8.0	8.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

8100000BU - Human Assistance-Administration

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27541	Sr Account Clerk		\$4,221 -- \$5,130	16.0	16.0	16.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	2.0	2.0	2.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	45.8	45.8	45.8
29588	Sr Veterans Claims Representative		\$5,147 -- \$6,255	1.0	1.0	1.0
28364	Stock Clerk		\$3,635 -- \$4,418	13.0	13.0	13.0
28468	Storekeeper 1		\$4,246 -- \$5,161	2.0	2.0	2.0
27730	Supv Criminal Investigator		\$11,503 -- \$13,983	6.0	6.0	6.0
28549	Veterans Claims Representative		\$4,474 -- \$5,439	6.0	6.0	6.0
28539	Vocational Assessment Counselor		\$6,160 -- \$7,487	12.0	12.0	12.0
28540	Workforce Career Assessment Supv		\$7,101 -- \$8,630	7.0	7.0	7.0
29119	Workforce Coord		\$6,181 -- \$7,515	23.0	23.0	23.0
29121	Workforce Coord African Amer CL		\$6,181 -- \$7,515	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				2,066.0	2,066.0	2,056.0
28837	Human Svcs Spec Lv 2	RA	5,109 -- 6,210	0.0	40.0	40.0
POSITION TYPE SUBTOTAL				0.0	40.0	40.0
8100000BU - Human Assistance-Administration SUBTOTAL				2,066.0	2,106.0	2,096.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5750000BU - Justice Planning, Analytics and Coordination

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29474	CEO Management Analyst 2		\$11,830 -- \$13,043	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				2.0	2.0	2.0
5750000BU - Justice Planning, Analytics and Coordination SUBTOTAL				2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7230000BU - Juvenile Medical Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29676	Physician 3 D/CF	EX	\$24,136 -- \$26,610	0.0	0.0	0.0
POSITION TYPE SUBTOTAL				0.0	0.0	0.0
7230000BU - Juvenile Medical Services SUBTOTAL				0.0	0.0	0.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

5740000BU - Office of Compliance

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				2.0	2.0	2.0
5740000BU - Office of Compliance SUBTOTAL				2.0	2.0	2.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

5970000BU - Office of Labor Relations

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
POSITION TYPE SUBTOTAL						
5970000BU - Office of Labor Relations SUBTOTAL				0.0	0.0	0.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7990000BU - Parking Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	1.0	1.0
28274	Parking Lot Attendant		\$3,635 -- \$4,418	3.0	3.0	3.0
28278	Parking Lot Supv		\$4,002 -- \$4,865	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				5.0	5.0	5.0
7990000BU - Parking Enterprise SUBTOTAL				5.0	5.0	5.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

6050000BU - Personnel Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	0.0	0.0	1.0
27540	Account Clerk Lv 2 Conf		\$4,333 -- \$5,267	1.0	1.0	1.0
27613	Accounting Technician Conf		\$5,222 -- \$6,348	1.0	1.0	1.0
29451	Admin Svcs Officer 1 Conf		\$6,549 -- \$7,962	2.0	2.0	2.0
29452	Admin Svcs Officer 2 Conf		\$7,853 -- \$9,546	2.0	2.0	2.0
29662	Admin Svcs Officer 3 Conf		\$10,642 -- \$11,733	1.0	1.0	1.0
29238	Chief Labor Negotiator		\$15,905 -- \$17,536	1.0	1.0	1.0
29225	Dir of Personnel Services	EX	\$20,295 -- \$22,375	1.0	1.0	1.0
27927	Employee Benefits Analyst Lv 2		\$9,434 -- \$11,468	2.0	2.0	2.0
27666	Employee Benefits Mgr		\$12,565 -- \$13,852	1.0	1.0	1.0
29316	Employee Benefits Supervisor		\$10,376 -- \$12,612	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28968	Human Resources Manager 1		\$11,439 -- \$12,612	7.0	7.0	7.0
28969	Human Resources Manager 2		\$12,565 -- \$13,852	2.0	2.0	1.0
28970	Human Resources Manager 3		\$13,824 -- \$15,241	5.0	5.0	5.0
28074	Industrial Hygienist		\$9,429 -- \$10,395	2.0	2.0	2.0
29673	Labor Relations Assistant		\$7,146 -- \$8,686	1.0	1.0	1.0
27949	Labor Relations Officer		\$12,565 -- \$13,852	3.0	3.0	3.0
28960	Liability Property Insurance Analyst Lv1		\$6,266 -- \$7,616	0.0	2.0	2.0
28105	Liability Property Insurance Analyst Lv2		\$7,834 -- \$9,521	4.0	2.0	2.0
28961	Liability Property Insurance Supv		\$9,041 -- \$10,990	1.0	1.0	1.0
28207	Office Assistant Lv 2 Conf		\$3,833 -- \$4,660	5.0	5.0	4.0
28216	Office Specialist Lv 2 Conf		\$4,385 -- \$5,330	7.0	7.0	7.0
28218	Personnel Analyst		\$8,573 -- \$10,421	30.0	30.0	28.0
28241	Personnel Services Division Chief		\$15,905 -- \$17,536	3.0	3.0	3.0
28945	Personnel Specialist Lv 1		\$5,358 -- \$6,513	4.0	4.0	4.0
28944	Personnel Specialist Lv 2		\$5,893 -- \$7,164	21.0	21.0	21.0
28219	Personnel Technician		\$7,458 -- \$9,064	36.0	36.0	36.0
29149	Principal Human Resources Analyst		\$11,439 -- \$12,612	5.0	5.0	5.0
28337	Registered Nurse Lv 2		\$8,235 -- \$10,010	1.0	1.0	1.0
28332	Risk Manager		\$13,824 -- \$15,241	1.0	1.0	1.0
28962	Safety Officer		\$9,946 -- \$12,090	1.0	1.0	1.0
28399	Safety Specialist		\$7,834 -- \$9,521	4.0	4.0	4.0
29086	Safety Technician		\$6,059 -- \$7,365	1.0	1.0	1.0
27542	Sr Account Clerk Conf		\$4,703 -- \$5,716	1.0	1.0	1.0
28202	Sr Office Asst Conf		\$4,333 -- \$5,267	4.0	4.0	4.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

6050000BU - Personnel Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
28211	Sr Office Specialist Conf		\$4,799 -- \$5,834	2.0	2.0	3.0
28224	Sr Personnel Analyst		\$9,434 -- \$11,468	34.0	34.0	33.0
28943	Sr Personnel Specialist		\$6,483 -- \$7,881	5.0	5.0	4.0
29087	Sr Safety Specialist		\$9,969 -- \$10,990	2.0	2.0	2.0
29693	Training and Development Manager Conf		\$11,830 -- \$13,043	1.0	1.0	1.0
28554	Workers Compensation Assistant		\$5,728 -- \$6,631	2.0	2.0	2.0
28553	Workers Compensation Examiner		\$7,834 -- \$9,521	12.0	12.0	12.0
28556	Workers Compensation Mgr		\$13,824 -- \$15,241	1.0	1.0	1.0
28557	Workers Compensation Supv		\$9,039 -- \$10,988	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				225.0	225.0	221.0
28553	Workers Compensation Examiner	RA	7,834 -- 9,521	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				1.0	1.0	1.0
6050000BU - Personnel Services SUBTOTAL				226.0	226.0	222.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

6700000BU - Probation

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	14.0	14.0	14.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	12.0	12.0	12.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	4.0	4.0	4.0
27764	Asst Chief Probation Officer		\$17,581 -- \$19,382	2.0	2.0	2.0
28243	Asst Probation Division Chief		\$11,032 -- \$13,410	10.0	10.0	10.0
28223	Asst Probation Officer		\$7,642 -- \$8,427	168.0	168.0	168.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
27786	Clerical Supv 2		\$5,192 -- \$6,311	3.0	3.0	3.0
27748	Communication Operator Dispatch Lv 2		\$4,564 -- \$5,549	1.0	1.0	1.0
27763	County Probation Officer	EX	\$21,091 -- \$23,252	1.0	1.0	1.0
27878	Deputy Probation Officer		\$7,487 -- \$9,100	226.0	226.0	226.0
27749	Food Service Cook		\$4,039 -- \$4,453	3.0	3.0	3.0
27998	Food Service Program Mgr		\$7,980 -- \$8,797	1.0	1.0	1.0
27751	Food Service Supervisor		\$4,447 -- \$5,406	1.0	1.0	1.0
28006	Food Service Wkr		\$3,497 -- \$3,858	13.0	13.0	13.0
28471	Human Svcs Soc Wkr Mstr Dgr		\$6,838 -- \$8,314	1.0	1.0	1.0
28120	Laundry Wkr		\$4,025 -- \$4,437	3.0	3.0	3.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	21.0	21.0	21.0
28242	Probation Division Chief		\$14,599 -- \$16,093	7.0	7.0	7.0
27545	Sr Accountant		\$7,663 -- \$9,314	2.0	2.0	2.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
27879	Sr Deputy Probation Officer		\$8,309 -- \$10,099	118.0	118.0	118.0
27750	Sr Food Service Cook		\$4,028 -- \$4,898	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	28.0	28.0	28.0
28211	Sr Office Specialist Conf		\$4,799 -- \$5,834	1.0	1.0	1.0
28364	Stock Clerk		\$3,635 -- \$4,418	1.0	1.0	1.0
28468	Storekeeper 1		\$4,246 -- \$5,161	1.0	1.0	1.0
28291	Supv Probation Officer		\$9,546 -- \$11,601	61.0	61.0	61.0
POSITION TYPE SUBTOTAL				708.0	708.0	708.0
28223	Asst Probation Officer	RA	7,642 -- 8,427	0.0	15.0	15.0
POSITION TYPE SUBTOTAL				0.0	15.0	15.0
6700000BU - Probation SUBTOTAL				708.0	723.0	723.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

6910000BU - Public Defender

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	3.0	3.0	3.0
27603	Admin Svcs Officer 1	LT	\$6,328 -- \$7,691	2.0	2.0	1.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	2.0	2.0	2.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
27614	Attorney Lv 1 Criminal		\$10,945 -- \$10,945	10.0	6.0	6.0
27614	Attorney Lv 1 Criminal	LT	\$10,945 -- \$10,945	4.0	7.0	7.0
27616	Attorney Lv 2 Criminal		\$12,591 -- \$12,591	10.0	10.0	10.0
27616	Attorney Lv 2 Criminal	LT	\$12,591 -- \$12,591	1.0	0.0	0.0
27618	Attorney Lv 3 Criminal		\$11,397 -- \$13,854	16.0	8.0	8.0
27620	Attorney Lv 4 Criminal		\$12,566 -- \$16,038	27.0	39.0	39.0
27620	Attorney Lv 4 Criminal	LT	\$12,566 -- \$16,038	2.0	0.0	0.0
27623	Attorney Lv 5 Criminal		\$13,866 -- \$17,694	43.0	43.0	43.0
27658	Chief Asst Public Defender		\$18,129 -- \$22,035	3.0	3.0	3.0
27732	Criminal Investigator Lv 1 Pub Def		\$7,934 -- \$10,125	1.0	1.0	1.0
27733	Criminal Investigator Lv 2		\$8,733 -- \$11,145	1.0	1.0	1.0
27734	Criminal Investigator Lv 2 Pub Def		\$8,733 -- \$11,145	13.0	13.0	13.0
28435	Human Svcs Social Wkr		\$5,900 -- \$7,172	7.0	7.0	7.0
28435	Human Svcs Social Wkr	LT	\$5,900 -- \$7,172	1.0	1.0	1.0
28471	Human Svcs Soc Wkr Mstr Dgr		\$6,838 -- \$8,314	2.0	2.0	2.0
28471	Human Svcs Soc Wkr Mstr Dgr	LT	\$6,838 -- \$8,314	6.0	6.0	6.0
28432	Human Svcs Supv Mstr Dgr		\$7,884 -- \$9,584	2.0	2.0	2.0
28067	Investigative Assistant		\$5,236 -- \$6,363	5.0	5.0	5.0
28109	Legal Secretary 1		\$4,108 -- \$4,994	3.0	3.0	3.0
28109	Legal Secretary 1	LT	\$4,108 -- \$4,994	1.0	1.0	1.0
28111	Legal Secretary 2		\$4,343 -- \$5,279	3.0	3.0	3.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	8.0	8.0	8.0
28232	Paralegal		\$4,924 -- \$5,986	8.0	8.0	8.0
28232	Paralegal	LT	\$4,924 -- \$5,986	2.0	2.0	2.0
27652	Principal Criminal Attorney		\$16,854 -- \$19,509	20.0	20.0	20.0
28240	Public Defender	EX	\$22,860 -- \$25,204	1.0	1.0	1.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	7.0	7.0	7.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	1.0	1.0	1.0
27730	Supv Criminal Investigator		\$11,503 -- \$13,983	2.0	2.0	2.0
28108	Supv Legal Secretary		\$5,352 -- \$6,508	1.0	1.0	1.0
28107	Supv Legal Secretary Conf		\$5,881 -- \$7,148	1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

6910000BU - Public Defender

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
POSITION TYPE SUBTOTAL				221.0	221.0	220.0
27614	Attorney Lv 1 Criminal	RA	10,945 -- 10,945	0.0	1.0	1.0
27616	Attorney Lv 2 Criminal	RA	12,591 -- 12,591	1.0	1.0	1.0
27618	Attorney Lv 3 Criminal	RA	11,397 -- 13,854	1.0	0.0	0.0
27620	Attorney Lv 4 Criminal	RA	12,566 -- 16,038	4.0	4.0	4.0
POSITION TYPE SUBTOTAL				6.0	6.0	6.0
6910000BU - Public Defender SUBTOTAL				227.0	227.0	226.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

6400000BU - Regional Parks

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
27604	Admin Svcs Officer 2	LT	\$7,588 -- \$9,222	1.0	1.0	1.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
29561	Assoc Planner		\$8,122 -- \$9,871	1.0	1.0	0.0
28986	Chief Park Ranger		\$8,759 -- \$10,647	2.0	2.0	2.0
27835	Dep Director Regional Parks		\$12,775 -- \$14,084	1.0	1.0	1.0
27881	Dir of Parks and Recreation	EX	\$18,033 -- \$19,881	1.0	1.0	1.0
28201	Natural Resource Specialist Lv 2		\$5,874 -- \$7,139	1.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	1.0	1.0	1.0
28216	Office Specialist Lv 2 Conf		\$4,385 -- \$5,330	1.0	1.0	1.0
28272	Park Interpretive Specialist		\$4,486 -- \$5,451	1.0	1.0	1.0
28282	Park Maintenance Mechanic		\$5,384 -- \$5,935	2.0	2.0	2.0
28283	Park Maintenance Superintendent		\$6,943 -- \$8,439	2.0	2.0	2.0
28284	Park Maintenance Supv		\$6,193 -- \$7,527	2.0	2.0	2.0
28286	Park Maintenance Wkr 1		\$3,946 -- \$4,795	22.0	22.0	21.0
28287	Park Maintenance Wkr 2		\$4,305 -- \$5,232	15.0	15.0	15.0
28287	Park Maintenance Wkr 2	LT	\$4,305 -- \$5,232	1.0	1.0	1.0
28296	Park Ranger		\$6,457 -- \$8,244	34.0	34.0	34.0
28298	Park Ranger Assistant		\$2,918 -- \$3,546	4.0	4.0	4.0
28297	Park Ranger Supervisor		\$7,110 -- \$9,072	6.0	6.0	6.0
28345	Recreation Specialist		\$4,486 -- \$5,451	3.0	3.0	3.0
28351	Recreation Specialist Therapy		\$4,486 -- \$5,451	2.0	2.0	2.0
28346	Recreation Supv		\$5,625 -- \$6,838	1.0	1.0	1.0
29563	Senior Planner		\$10,304 -- \$11,361	1.0	1.0	1.0
27545	Sr Accountant		\$7,663 -- \$9,314	2.0	2.0	2.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
29093	Sr Natural Resource Specialist	LT	\$7,339 -- \$8,919	1.0	1.0	1.0
28285	Sr Park Maintenance Wkr		\$4,665 -- \$5,671	7.0	7.0	7.0
POSITION TYPE SUBTOTAL				120.0	120.0	118.0
6400000BU - Regional Parks SUBTOTAL				120.0	120.0	118.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7020000BU - Regional Radio Communications System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
29493	Radio Communications Systems Technician		\$7,630 -- \$9,274	5.0	5.0	5.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
28973	Telecommunications Systems Manager		\$12,232 -- \$13,487	1.0	1.0	1.0
28508	Telecommunications Systems Supv		\$7,999 -- \$9,721	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				9.0	9.0	9.0
7020000BU - Regional Radio Communications System SUBTOTAL				9.0	9.0	9.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3005000BU - Sacramento Area Sewer District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	0.0	0.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	0.0	0.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	17.0	0.0	0.0
27914	Assoc Electrical Engineer		\$9,928 -- \$12,069	1.0	0.0	0.0
27710	Asst Engineer - Civil Lv 1		\$6,602 -- \$7,278	2.0	0.0	0.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	23.0	0.0	0.0
28159	Asst Mechanical Maint Technician HOLD		\$5,756 -- \$6,995	3.0	0.0	0.0
28537	Asst Undergrnd Constr Maint Spec		\$5,380 -- \$6,539	10.0	0.0	0.0
27640	Building Maintenance Wkr		\$4,305 -- \$5,232	2.0	0.0	0.0
29409	Dir of Sac Area Sewer District Ops	EX	\$18,514 -- \$20,412	1.0	0.0	0.0
27932	Electrician		\$8,495 -- \$8,495	5.0	0.0	0.0
29686	Electrician Supervisor		\$8,458 -- \$10,280	1.0	0.0	0.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	8.0	0.0	0.0
28957	Environmental Specialist 3		\$8,114 -- \$9,862	1.0	0.0	0.0
28956	Environmental Specialist Lv 2		\$6,802 -- \$8,265	1.0	0.0	0.0
27646	Facilities Manager		\$11,557 -- \$12,742	1.0	0.0	0.0
29293	Fleet Manager		\$9,386 -- \$11,407	1.0	0.0	0.0
29647	Fleet Supervisor		\$7,374 -- \$8,963	2.0	0.0	0.0
29291	Geographic Info System Analyst Lv 2		\$7,710 -- \$9,841	2.0	0.0	0.0
29611	Geographic Info Systems Analyst 3		\$8,502 -- \$10,851	1.0	0.0	0.0
29303	Geographic Info Systems Technician 3		\$5,652 -- \$6,868	1.0	0.0	0.0
29610	Info Tech Applications Analyst Lv 2		\$7,710 -- \$9,841	1.0	0.0	0.0
29682	Lead Electrician		\$9,346 -- \$9,346	2.0	0.0	0.0
28157	Mechanical Maintenance Supv HOLD		\$6,988 -- \$8,493	3.0	0.0	0.0
28158	Mechanical Maintenance Technician HOLD		\$6,977 -- \$7,691	6.0	0.0	0.0
28158	Mechanical Maintenance Technician HOLD	LT	\$6,977 -- \$7,691	1.0	0.0	0.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	2.0	0.0	0.0
28245	Principal Engineering Technician		\$7,011 -- \$8,945	16.0	0.0	0.0
28399	Safety Specialist		\$7,834 -- \$9,521	1.0	0.0	0.0
29086	Safety Technician		\$6,059 -- \$7,365	2.0	0.0	0.0
29435	Sanitation Dist Assoc Business Analyst		\$9,920 -- \$12,057	1.0	0.0	0.0
29434	Sanitation Dist Asst Business Analyst		\$8,926 -- \$10,849	1.0	0.0	0.0
29487	Sanitation Dist Data Mgt Supv		\$8,103 -- \$9,852	1.0	0.0	0.0
29483	Sanitation Dist Data Mgt Tech Lv 1		\$5,538 -- \$6,730	1.0	0.0	0.0
29484	Sanitation Dist Data Mgt Tech Lv 2		\$6,087 -- \$7,400	4.0	0.0	0.0
29423	Sanitation Dist Planner Scheduler 1		\$6,257 -- \$7,606	2.0	0.0	0.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3005000BU - Sacramento Area Sewer District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29424	Sanitation Dist Planner Scheduler 2		\$7,061 -- \$8,583	5.0	0.0	0.0
29425	Sanitation Dist Planner Scheduler 3		\$7,955 -- \$9,671	3.0	0.0	0.0
29426	Sanitation Dist Planner Scheduler Mgr		\$9,654 -- \$11,733	1.0	0.0	0.0
29486	Sanitation Dist Prin Data Mgt Tech		\$7,367 -- \$8,954	1.0	0.0	0.0
29502	Sanitation District Maint & Ops Asst		\$6,219 -- \$7,560	46.0	0.0	0.0
28571	Sanitation District Maint & Ops AsstSupt		\$12,192 -- \$13,442	2.0	0.0	0.0
29401	Sanitation District Maint & Ops Mgr		\$9,232 -- \$11,223	4.0	0.0	0.0
29504	Sanitation District Maint & Ops Sr Tech		\$7,407 -- \$9,003	14.0	0.0	0.0
28570	Sanitation District Maint & Ops Supt		\$13,412 -- \$14,787	1.0	0.0	0.0
29505	Sanitation District Maint & Ops Supv		\$8,394 -- \$10,202	6.0	0.0	0.0
29503	Sanitation District Maint & Ops Tech		\$6,920 -- \$8,411	51.0	0.0	0.0
29603	Sanitation District Mechanic 3		\$6,986 -- \$8,491	6.0	0.0	0.0
29605	Sanitation District Mechanic Lv 1		\$5,084 -- \$6,179	1.0	0.0	0.0
29607	Sanitation District Mechanic Lv 2		\$6,351 -- \$7,720	7.0	0.0	0.0
29643	Sanitation District Mechanic Supv		\$8,794 -- \$10,691	1.0	0.0	0.0
29601	Sanitation District Sr Mechanic		\$7,689 -- \$9,347	1.0	0.0	0.0
29485	Sanitation Dist Sr Data Mgt Tech		\$6,694 -- \$8,136	2.0	0.0	0.0
27709	Sr Civil Engineer		\$12,177 -- \$13,424	7.0	0.0	0.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	12.0	0.0	0.0
27936	Sr Equipment Technician		\$7,390 -- \$8,147	3.0	0.0	0.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	3.0	0.0	0.0
29087	Sr Safety Specialist		\$9,969 -- \$10,990	1.0	0.0	0.0
28567	Sr Water Quality Control System Tech		\$8,488 -- \$10,317	3.0	0.0	0.0
28376	Stationary Engineer 1		\$7,715 -- \$8,507	1.0	0.0	0.0
28377	Stationary Engineer 2		\$8,509 -- \$9,380	1.0	0.0	0.0
27959	Supv Engineering Technician		\$8,096 -- \$9,841	7.0	0.0	0.0
28535	Underground Constr and Maint Spec		\$6,513 -- \$7,181	7.0	0.0	0.0
28536	Underground Constr and Maint Supv		\$6,649 -- \$8,082	2.0	0.0	0.0
28565	Water Quality Control System Supv		\$9,335 -- \$11,348	1.0	0.0	0.0
28566	Water Quality Control System Technician		\$8,081 -- \$8,909	3.0	0.0	0.0
POSITION TYPE SUBTOTAL				332.0	0.0	0.0
3005000BU - Sacramento Area Sewer District SUBTOTAL				332.0	0.0	0.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3028000BU - Sacramento Regional Sanitation District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27537	Account Clerk Lv 1		\$3,506 -- \$4,263	1.0	0.0	0.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	2.0	0.0	0.0
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	0.0	0.0
27610	Accounting Technician		\$5,079 -- \$6,174	2.0	0.0	0.0
28912	Administrator Sanitation Districts Agenc	EX	\$21,115 -- \$23,280	1.0	0.0	0.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	5.0	0.0	0.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	4.0	0.0	0.0
27604	Admin Svcs Officer 2	LT	\$7,588 -- \$9,222	1.0	0.0	0.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	2.0	0.0	0.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	29.0	0.0	0.0
27914	Assoc Electrical Engineer		\$9,928 -- \$12,069	3.0	0.0	0.0
28141	Assoc Mechanical Engineer		\$9,928 -- \$12,069	1.0	0.0	0.0
27917	Asst Electrical Engineer Lv 2		\$7,941 -- \$10,136	1.0	0.0	0.0
27710	Asst Engineer - Civil Lv 1		\$6,602 -- \$7,278	1.0	0.0	0.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	15.0	0.0	0.0
28144	Asst Mechanical Engineer Lv 2		\$7,941 -- \$10,136	3.0	0.0	0.0
27636	Biologist		\$7,870 -- \$8,676	2.0	0.0	0.0
27640	Building Maintenance Wkr		\$4,305 -- \$5,232	2.0	0.0	0.0
27659	Carpenter		\$7,115 -- \$7,115	1.0	0.0	0.0
27719	Chemist		\$7,870 -- \$8,676	4.0	0.0	0.0
29497	Chief Scientist		\$13,595 -- \$14,988	1.0	0.0	0.0
27790	Chief Storekeeper Rng B		\$5,625 -- \$6,838	1.0	0.0	0.0
28990	Contract Services Officer Lv 2		\$6,266 -- \$7,616	3.0	0.0	0.0
29208	Contract Services Specialist Lv 2		\$4,498 -- \$5,469	3.0	0.0	0.0
29491	Dep Director Sac Reg Co San Dist Ops	LT	\$16,105 -- \$17,757	1.0	0.0	0.0
29443	Dir of Internal Services	EX	\$14,285 -- \$15,751	1.0	0.0	0.0
29410	Dir of Policy and Planning	EX	\$18,514 -- \$20,412	1.0	0.0	0.0
29414	Dir of Sac Reg Co Sanitation Dist Ops	EX	\$18,514 -- \$20,412	1.0	0.0	0.0
29412	Dir of Sanitation Dist Communications	EX	\$13,355 -- \$14,724	1.0	0.0	0.0
29411	Dir of Sanitation Districts Finance	EX	\$14,285 -- \$15,751	1.0	0.0	0.0
27932	Electrician		\$8,495 -- \$8,495	10.0	0.0	0.0
29686	Electrician Supervisor		\$8,458 -- \$10,280	1.0	0.0	0.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	1.0	0.0	0.0
27930	Environmental Laboratory Analyst		\$6,013 -- \$6,629	12.0	0.0	0.0
29663	Environmental Leg & Reg Affairs Manager		\$12,900 -- \$14,223	1.0	0.0	0.0
28953	Environmental Program Manager 1		\$11,028 -- \$12,159	3.0	0.0	0.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3028000BU - Sacramento Regional Sanitation District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
28954	Environmental Program Manager 2		\$12,902 -- \$14,225	1.0	0.0	0.0
28957	Environmental Specialist 3		\$8,114 -- \$9,862	7.0	0.0	0.0
28958	Environmental Specialist 4		\$10,015 -- \$11,042	3.0	0.0	0.0
28955	Environmental Specialist Lv 1		\$6,316 -- \$6,316	1.0	0.0	0.0
28956	Environmental Specialist Lv 2		\$6,802 -- \$8,265	2.0	0.0	0.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	0.0	0.0
27646	Facilities Manager		\$11,557 -- \$12,742	1.0	0.0	0.0
29689	Facilities Trades Operations Supervisor		\$9,304 -- \$11,308	2.0	0.0	0.0
29291	Geographic Info System Analyst Lv 2		\$7,710 -- \$9,841	1.0	0.0	0.0
29611	Geographic Info Systems Analyst 3		\$8,502 -- \$10,851	1.0	0.0	0.0
28080	Industrial Waste Inspector Lv 2		\$6,509 -- \$7,910	1.0	0.0	0.0
27514	Information Technology Mgr		\$12,232 -- \$13,487	1.0	0.0	0.0
29609	Info Tech Applications Analyst Lv 1		\$6,943 -- \$8,864	1.0	0.0	0.0
29610	Info Tech Applications Analyst Lv 2		\$7,710 -- \$9,841	3.0	0.0	0.0
28918	Info Tech Business Systems Analyst 3		\$8,502 -- \$10,851	2.0	0.0	0.0
28919	Info Tech Business Systems Analyst Lv 2		\$7,710 -- \$9,841	1.0	0.0	0.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,710 -- \$9,841	3.0	0.0	0.0
27519	Info Tech Systems Supp Spec Lv 2		\$6,433 -- \$8,211	4.0	0.0	0.0
29682	Lead Electrician		\$9,346 -- \$9,346	8.0	0.0	0.0
29683	Lead Painter		\$7,827 -- \$7,827	1.0	0.0	0.0
28172	Maintenance Wkr		\$3,891 -- \$4,728	8.0	0.0	0.0
28157	Mechanical Maintenance Supv HOLD		\$6,988 -- \$8,493	2.0	0.0	0.0
28158	Mechanical Maintenance Technician HOLD		\$6,977 -- \$7,691	4.0	0.0	0.0
28201	Natural Resource Specialist Lv 2		\$5,874 -- \$7,139	3.0	0.0	0.0
28199	Natural Resource Supv		\$9,605 -- \$10,590	1.0	0.0	0.0
28216	Office Specialist Lv 2 Conf		\$4,385 -- \$5,330	1.0	0.0	0.0
28229	Painter		\$7,115 -- \$7,115	3.0	0.0	0.0
28286	Park Maintenance Wkr 1		\$3,946 -- \$4,795	1.0	0.0	0.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	1.0	0.0	0.0
28244	Principal Engineer/Architect		\$13,395 -- \$14,767	2.0	0.0	0.0
28245	Principal Engineering Technician		\$7,011 -- \$8,945	2.0	0.0	0.0
27515	Principal Info Tech Analyst HOLD		\$11,119 -- \$12,260	1.0	0.0	0.0
29019	Public Information Manager		\$9,916 -- \$10,932	1.0	0.0	0.0
29017	Public Information Officer		\$6,563 -- \$7,978	2.0	0.0	0.0
28325	Real Estate Officer Lv 2		\$7,499 -- \$9,114	1.0	0.0	0.0
28399	Safety Specialist		\$7,834 -- \$9,521	3.0	0.0	0.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3028000BU - Sacramento Regional Sanitation District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29086	Safety Technician		\$6,059 -- \$7,365	1.0	0.0	0.0
29435	Sanitation Dist Assoc Business Analyst		\$9,920 -- \$12,057	2.0	0.0	0.0
29434	Sanitation Dist Asst Business Analyst		\$8,926 -- \$10,849	1.0	0.0	0.0
29487	Sanitation Dist Data Mgt Supv		\$8,103 -- \$9,852	1.0	0.0	0.0
29483	Sanitation Dist Data Mgt Tech Lv 1		\$5,538 -- \$6,730	1.0	0.0	0.0
29484	Sanitation Dist Data Mgt Tech Lv 2		\$6,087 -- \$7,400	3.0	0.0	0.0
29421	Sanitation Dist PC Systems Supv		\$10,137 -- \$12,321	1.0	0.0	0.0
29486	Sanitation Dist Prin Data Mgt Tech		\$7,367 -- \$8,954	2.0	0.0	0.0
28568	Sanitation District Lab Mgr		\$13,527 -- \$14,914	1.0	0.0	0.0
29403	Sanitation District Lab QA Officer		\$7,216 -- \$8,771	1.0	0.0	0.0
29603	Sanitation District Mechanic 3		\$6,986 -- \$8,491	13.0	0.0	0.0
29605	Sanitation District Mechanic Lv 1		\$5,084 -- \$6,179	1.0	0.0	0.0
29607	Sanitation District Mechanic Lv 2		\$6,351 -- \$7,720	4.0	0.0	0.0
29643	Sanitation District Mechanic Supv		\$8,794 -- \$10,691	5.0	0.0	0.0
29305	Sanitation District Purchasing Mgr		\$9,694 -- \$11,782	1.0	0.0	0.0
29601	Sanitation District Sr Mechanic		\$7,689 -- \$9,347	2.0	0.0	0.0
29485	Sanitation Dist Sr Data Mgt Tech		\$6,694 -- \$8,136	6.0	0.0	0.0
29422	Sanitation Dist Sr PC Systems Analyst		\$7,710 -- \$9,841	2.0	0.0	0.0
29422	Sanitation Dist Sr PC Systems Analyst	LT	\$7,710 -- \$9,841	1.0	0.0	0.0
29495	Scientist Lv 2		\$10,466 -- \$11,540	1.0	0.0	0.0
28378	Secretary		\$4,016 -- \$4,881	4.0	0.0	0.0
27545	Sr Accountant		\$7,663 -- \$9,314	3.0	0.0	0.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	2.0	0.0	0.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	0.0	0.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	0.0	0.0
27709	Sr Civil Engineer		\$12,177 -- \$13,424	16.0	0.0	0.0
28991	Sr Contract Services Officer		\$7,512 -- \$9,132	2.0	0.0	0.0
27915	Sr Electrical Engineer		\$12,177 -- \$13,424	1.0	0.0	0.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	1.0	0.0	0.0
27931	Sr Environmental Laboratory Analyst		\$6,765 -- \$7,458	8.0	0.0	0.0
27516	Sr Information Technology Analyst HOLD		\$9,170 -- \$11,145	5.0	0.0	0.0
29093	Sr Natural Resource Specialist		\$7,339 -- \$8,919	3.0	0.0	0.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	11.0	0.0	0.0
28211	Sr Office Specialist Conf		\$4,799 -- \$5,834	2.0	0.0	0.0
29018	Sr Public Information Officer		\$7,821 -- \$9,507	2.0	0.0	0.0
29087	Sr Safety Specialist		\$9,969 -- \$10,990	1.0	0.0	0.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3028000BU - Sacramento Regional Sanitation District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
28374	Sr Stationary Engineer		\$8,491 -- \$10,320	1.0	0.0	0.0
28966	Sr Training and Development Specialist		\$7,834 -- \$9,521	2.0	0.0	0.0
29201	Sr Wastewater Treatment Plant Operator		\$9,969 -- \$10,990	25.0	0.0	0.0
28567	Sr Water Quality Control System Tech		\$8,488 -- \$10,317	8.0	0.0	0.0
28376	Stationary Engineer 1		\$7,715 -- \$8,507	8.0	0.0	0.0
28377	Stationary Engineer 2		\$8,509 -- \$9,380	2.0	0.0	0.0
28364	Stock Clerk		\$3,635 -- \$4,418	1.0	0.0	0.0
28468	Storekeeper 1		\$4,246 -- \$5,161	5.0	0.0	0.0
28469	Storekeeper 2		\$4,674 -- \$5,679	2.0	0.0	0.0
27959	Supv Engineering Technician		\$8,096 -- \$9,841	2.0	0.0	0.0
29589	Supv Information Technology Analyst		\$9,831 -- \$11,949	4.0	0.0	0.0
28964	Training and Development Specialist Lv1		\$5,411 -- \$6,576	1.0	0.0	0.0
28965	Training and Development Specialist Lv2		\$6,760 -- \$8,216	3.0	0.0	0.0
28978	Treatment Plant Operations & Maint Mgr 1		\$14,359 -- \$15,831	3.0	0.0	0.0
28979	Treatment Plant Operations & Maint Mgr 2		\$16,095 -- \$17,746	1.0	0.0	0.0
28501	Treatment Plant Operator Lv 1		\$5,246 -- \$6,377	3.0	0.0	0.0
28502	Treatment Plant Operator Lv 2		\$6,360 -- \$7,012	1.0	0.0	0.0
29199	Wastewater Treatment Plant Operator Lv 1		\$6,857 -- \$8,335	6.0	0.0	0.0
29200	Wastewater Treatment Plant Operator Lv 2		\$8,307 -- \$9,159	40.0	0.0	0.0
29202	Wastewater Treatment Plant Ops Supv		\$11,964 -- \$13,191	12.0	0.0	0.0
28565	Water Quality Control System Supv		\$9,335 -- \$11,348	1.0	0.0	0.0
28566	Water Quality Control System Technician		\$8,081 -- \$8,909	9.0	0.0	0.0
28569	Water Quality Laboratory Supv		\$7,851 -- \$9,544	3.0	0.0	0.0
POSITION TYPE SUBTOTAL				460.0	0.0	0.0
3028000BU - Sacramento Regional Sanitation District SUBTOTAL				460.0	0.0	0.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7400000BU - Sheriff

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	6.0	6.0	6.0
27560	Accounting Mgr		\$10,491 -- \$11,564	2.0	2.0	2.0
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	6.0	6.0	6.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	4.0	4.0	3.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	2.0	2.0	2.0
28884	Asst Sheriff		\$22,897 -- \$22,897	1.0	1.0	1.0
27627	Baker		\$4,223 -- \$5,131	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
28321	Collection Svcs Agent Lv 2		\$4,536 -- \$5,514	3.0	3.0	3.0
29570	Crime & Intel Analysis Program Coord		\$10,278 -- \$11,331	1.0	1.0	1.0
29568	Crime & Intel Analyst		\$7,665 -- \$9,316	12.0	12.0	13.0
29568	Crime & Intel Analyst	LT	\$7,665 -- \$9,316	5.0	5.0	5.0
29635	Deputy Sheriff Detective Tier 1		\$8,919 -- \$10,842	1.0	1.0	1.0
27889	Deputy Sheriff Rng A		\$7,707 -- \$9,365	445.0	496.0	493.0
27889	Deputy Sheriff Rng A	LT	\$7,707 -- \$9,365	0.0	1.0	1.0
29591	Deputy Sheriff Rng B		\$9,833 -- \$10,325	700.0	660.0	649.0
29591	Deputy Sheriff Rng B	LT	\$9,833 -- \$10,325	9.0	8.0	8.0
27956	Electronics Technician		\$6,377 -- \$7,030	3.0	3.0	3.0
27935	Equipment Technician		\$6,713 -- \$7,402	1.0	1.0	1.0
27749	Food Service Cook		\$4,039 -- \$4,453	15.0	15.0	15.0
27998	Food Service Program Mgr		\$7,980 -- \$8,797	1.0	1.0	1.0
27751	Food Service Supervisor		\$4,447 -- \$5,406	2.0	2.0	2.0
28072	Forensic Identification Specialist Lv 1		\$6,200 -- \$7,534	0.0	2.0	2.0
28073	Forensic Identification Specialist Lv 2		\$6,970 -- \$8,472	11.0	10.0	10.0
28969	Human Resources Manager 2		\$12,565 -- \$13,852	1.0	1.0	1.0
28435	Human Svcs Social Wkr		\$5,900 -- \$7,172	1.0	0.0	0.0
28433	Human Svcs Social Wkr Rng B		\$6,346 -- \$7,712	3.0	4.0	3.0
28471	Human Svcs Soc Wkr Mstr Dgr		\$6,838 -- \$8,314	1.0	1.0	1.0
27514	Information Technology Mgr		\$12,232 -- \$13,487	2.0	2.0	2.0
29608	Info Tech Applications Analyst 3		\$8,502 -- \$10,851	2.0	2.0	2.0
29610	Info Tech Applications Analyst Lv 2		\$7,710 -- \$9,841	6.0	6.0	6.0
28919	Info Tech Business Systems Analyst Lv 2	LT	\$7,710 -- \$9,841	1.0	1.0	0.0
29602	Info Tech Infrastructure Analyst 3		\$8,502 -- \$10,851	1.0	1.0	1.0
29602	Info Tech Infrastructure Analyst 3	LT	\$8,502 -- \$10,851	2.0	2.0	2.0
29604	Info Tech Infrastructure Analyst Lv 1		\$6,943 -- \$8,864	1.0	3.0	3.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7400000BU - Sheriff

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29606	Info Tech Infrastructure Analyst Lv 2		\$7,710 -- \$9,841	11.0	9.0	9.0
27519	Info Tech Systems Supp Spec Lv 2		\$6,433 -- \$8,211	6.0	6.0	6.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	1.0	1.0	1.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	1.0	1.0	1.0
28218	Personnel Analyst		\$8,573 -- \$10,421	3.0	3.0	3.0
28945	Personnel Specialist Lv 1		\$5,358 -- \$6,513	0.0	2.0	2.0
28944	Personnel Specialist Lv 2		\$5,893 -- \$7,164	6.0	4.0	4.0
28219	Personnel Technician		\$7,458 -- \$9,064	2.0	2.0	2.0
28300	Process Server		\$4,160 -- \$5,058	3.0	3.0	3.0
29472	Sheriff		\$0 -- \$0	1.0	1.0	1.0
29010	Sheriff 911 Call Dispatcher		\$5,702 -- \$6,932	57.0	57.0	57.0
28361	Sheriff Captain		\$13,003 -- \$16,596	13.0	13.0	13.0
28365	Sheriff Chief Deputy		\$17,659 -- \$21,463	4.0	4.0	4.0
29009	Sheriff Communication Dispatcher Lv 1		\$6,281 -- \$7,633	3.0	2.0	2.0
28366	Sheriff Communication Dispatcher Lv 2		\$6,908 -- \$8,397	30.0	31.0	31.0
28369	Sheriff Correct Facility Rec Spec		\$4,929 -- \$5,993	9.0	9.0	9.0
28370	Sheriff Correct Facility Rec Supv		\$6,187 -- \$7,522	2.0	2.0	2.0
28386	Sheriff Jail Librarian		\$3,830 -- \$4,655	1.0	1.0	0.0
28387	Sheriff Lieutenant		\$14,329 -- \$15,046	56.0	57.0	57.0
28387	Sheriff Lieutenant	LT	\$14,329 -- \$15,046	1.0	1.0	1.0
28395	Sheriff Records Mgr		\$7,959 -- \$9,674	1.0	1.0	1.0
28396	Sheriff Records Officer 1		\$6,060 -- \$7,367	283.0	284.0	284.0
28396	Sheriff Records Officer 1	LT	\$6,060 -- \$7,367	3.0	3.0	2.0
28397	Sheriff Records Officer 2		\$6,970 -- \$8,472	45.0	43.0	44.0
28398	Sheriff Records Officer 3		\$8,081 -- \$9,822	13.0	16.0	16.0
28398	Sheriff Records Officer 3	LT	\$8,081 -- \$9,822	1.0	1.0	1.0
28393	Sheriff Records Specialist Lv 1		\$3,663 -- \$4,453	6.0	5.0	5.0
28394	Sheriff Records Specialist Lv 2		\$4,115 -- \$5,001	28.0	29.0	29.0
28895	Sheriffs Community Services Officer 1		\$4,575 -- \$5,559	16.0	16.0	15.0
28896	Sheriffs Community Services Officer 2		\$5,250 -- \$6,381	17.0	17.0	16.0
28426	Sheriff Security Officer		\$6,168 -- \$7,496	96.0	101.0	101.0
28426	Sheriff Security Officer	LT	\$6,168 -- \$7,496	6.0	10.0	10.0
28400	Sheriff Sergeant		\$9,379 -- \$11,970	175.0	175.0	172.0
28400	Sheriff Sergeant	LT	\$9,379 -- \$11,970	2.0	2.0	2.0
27545	Sr Accountant		\$7,663 -- \$9,314	4.0	4.0	4.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

7400000BU - Sheriff

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29569	Sr Crime & Intel Analyst		\$8,434 -- \$10,249	2.0	2.0	2.0
29569	Sr Crime & Intel Analyst	LT	\$8,434 -- \$10,249	1.0	1.0	1.0
27936	Sr Equipment Technician		\$7,390 -- \$8,147	1.0	1.0	1.0
27750	Sr Food Service Cook		\$4,028 -- \$4,898	6.0	6.0	6.0
27516	Sr Information Technology Analyst HOLD		\$9,170 -- \$11,145	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	7.0	5.0	5.0
28202	Sr Office Asst Conf		\$4,333 -- \$5,267	2.0	2.0	2.0
28224	Sr Personnel Analyst		\$9,434 -- \$11,468	1.0	1.0	1.0
28391	Sr Sheriff Records Specialist		\$4,272 -- \$5,192	4.0	4.0	4.0
28364	Stock Clerk		\$3,635 -- \$4,418	1.0	1.0	1.0
28077	Supv Forensic Identification Specialist		\$7,912 -- \$9,617	2.0	2.0	2.0
29589	Supv Information Technology Analyst		\$9,831 -- \$11,949	7.0	7.0	6.0
28530	Telecommunications Systems Tech Lv 1		\$6,612 -- \$8,035	0.0	2.0	2.0
28531	Telecommunications Systems Tech Lv 2		\$7,268 -- \$8,834	4.0	2.0	2.0
28538	Undersheriff	EX	\$23,699 -- \$23,699	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				2,201.0	2,223.0	2,200.0
27899	Deputy Sheriff Recruit	RA	6,863 -- 6,863	50.0	80.0	80.0
29010	Sheriff 911 Call Dispatcher	RA	5,702 -- 6,932	2.0	2.0	2.0
29009	Sheriff Communication Dispatcher Lv 1	RA	6,281 -- 7,633	1.0	1.0	1.0
28366	Sheriff Communication Dispatcher Lv 2	RA	6,908 -- 8,397	1.0	1.0	1.0
28396	Sheriff Records Officer 1	RA	6,060 -- 7,367	6.0	6.0	6.0
POSITION TYPE SUBTOTAL				60.0	90.0	90.0
27889	Deputy Sheriff Rng A	UNF	7,707 -- 9,365	1.0	0.0	0.0
29591	Deputy Sheriff Rng B	UNF	9,833 -- 10,325	7.0	8.0	8.0
28400	Sheriff Sergeant	UNF	9,379 -- 11,970	4.0	4.0	4.0
POSITION TYPE SUBTOTAL				12.0	12.0	12.0
7400000BU - Sheriff SUBTOTAL				2,273.0	2,325.0	2,302.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

2200000BU - Solid Waste Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	1.0	1.0	1.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	3.0	3.0	3.0
27560	Accounting Mgr		\$10,491 -- \$11,564	0.0	0.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	3.0	3.0	4.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	3.0	3.0	3.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	4.0	4.0	4.0
28561	Assoc Waste Mgmt Specialist		\$8,114 -- \$9,862	2.0	2.0	2.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	2.0	2.0	2.0
28563	Asst Waste Mgt Specialist Lv 1		\$6,316 -- \$6,316	1.0	1.0	1.0
28564	Asst Waste Mgt Specialist Lv 2		\$6,802 -- \$8,265	3.0	3.0	4.0
27697	Chief Division of Solid Waste		\$15,704 -- \$17,313	3.0	3.0	3.0
28901	Chief Financial Administrative Officer		\$12,460 -- \$13,737	1.0	1.0	1.0
27712	Collection Equipment Operator 1		\$5,220 -- \$6,041	33.0	33.0	33.0
27714	Collection Equipment Operator 2		\$5,385 -- \$6,548	97.0	97.0	100.0
29657	Collection Equipment Operator 3		\$5,925 -- \$7,202	13.0	13.0	13.0
28941	Dir of Waste Management & Recycling	EX	\$20,102 -- \$22,164	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	2.0	2.0	2.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
29303	Geographic Info Systems Technician 3		\$5,652 -- \$6,868	1.0	1.0	1.0
28093	Landfill Equipment Operator 1		\$5,220 -- \$6,041	12.0	12.0	12.0
28094	Landfill Equipment Operator 2		\$5,895 -- \$7,165	11.0	11.0	11.0
29658	Landfill Equipment Operator 3		\$6,485 -- \$7,882	3.0	3.0	3.0
28172	Maintenance Wkr		\$3,891 -- \$4,728	2.0	2.0	3.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	1.0	1.0	1.0
28399	Safety Specialist		\$7,834 -- \$9,521	2.0	2.0	2.0
29086	Safety Technician		\$6,059 -- \$7,365	1.0	1.0	1.0
28470	Sanitation Wkr		\$5,034 -- \$5,551	22.0	22.0	22.0
27897	Scale Attendant 1		\$3,946 -- \$4,795	6.0	6.0	8.0
29449	Scale Attendant 2		\$4,153 -- \$5,048	3.0	3.0	3.0
27545	Sr Accountant		\$7,663 -- \$9,314	2.0	2.0	2.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	2.0	2.0	2.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	0.0
27709	Sr Civil Engineer		\$12,177 -- \$13,424	3.0	3.0	3.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	3.0	3.0	4.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

2200000BU - Solid Waste Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
28203	Sr Office Assistant		\$3,908 -- \$4,750	3.0	3.0	3.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	1.0	1.0	1.0
29087	Sr Safety Specialist		\$9,969 -- \$10,990	1.0	1.0	1.0
28358	Supv Scale Attendant		\$4,569 -- \$5,554	1.0	1.0	1.0
28562	Supv Waste Mgmt Specialist		\$10,015 -- \$11,042	1.0	1.0	1.0
29659	Transfer Equipment Operator 1		\$5,220 -- \$6,041	7.0	7.0	9.0
28496	Transfer Equipment Operator 2		\$5,538 -- \$6,730	21.0	21.0	20.0
29660	Transfer Equipment Operator 3		\$6,088 -- \$7,402	3.0	3.0	3.0
29656	Waste Management Asst Supt		\$10,926 -- \$12,046	1.0	1.0	1.0
28558	Waste Management Operations Mgr		\$9,718 -- \$10,713	4.0	4.0	4.0
28559	Waste Management Operations Supv		\$7,134 -- \$8,670	18.0	18.0	18.0
29300	Waste Management Program Assoc		\$7,512 -- \$9,132	3.0	3.0	4.0
29652	Waste Management Program Asst		\$6,257 -- \$7,606	4.0	4.0	4.0
28560	Waste Management Program Mgr 1		\$11,025 -- \$12,156	2.0	2.0	2.0
29654	Waste Management Program Mgr 2		\$12,358 -- \$13,624	1.0	1.0	2.0
28483	Waste Management Program Sr Assoc		\$8,265 -- \$10,045	2.0	2.0	2.0
29653	Waste Management Program Supv		\$9,093 -- \$11,051	1.0	1.0	1.0
28484	Waste Management Supt		\$12,358 -- \$13,624	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				326.0	326.0	338.0
27712	Collection Equipment Operator 1	RA	5,220 -- 6,041	2.0	2.0	2.0
27714	Collection Equipment Operator 2	RA	5,385 -- 6,548	2.0	2.0	2.0
28093	Landfill Equipment Operator 1	RA	5,220 -- 6,041	1.0	1.0	1.0
28094	Landfill Equipment Operator 2	RA	5,895 -- 7,165	1.0	1.0	1.0
28470	Sanitation Wkr	RA	5,034 -- 5,551	1.0	1.0	1.0
28496	Transfer Equipment Operator 2	RA	5,538 -- 6,730	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				8.0	8.0	8.0
2200000BU - Solid Waste Enterprise SUBTOTAL				334.0	334.0	346.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended
Position Summary by Department

0290007BU - South Sacramento Conservation Agency Admin

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29564	Principal Planner		\$12,119 -- \$13,362	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				1.0	1.0	1.0
0290007BU - South Sacramento Conservation Agency Admin SUBTOTAL				1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

4410000BU - Voter Registration And Elections

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27613	Accounting Technician Conf		\$5,222 -- \$6,348	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	2.0	2.0	2.0
28355	Asst Registrar of Voters		\$12,827 -- \$14,143	1.0	1.0	1.0
27900	Election Asst		\$3,915 -- \$4,757	15.0	15.0	15.0
27933	Election Mgr		\$8,526 -- \$10,363	4.0	4.0	4.0
27951	Election Supv		\$5,438 -- \$6,609	7.0	7.0	7.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28356	Registrar of Voters	EX	\$15,914 -- \$17,544	1.0	1.0	1.0
27905	Sr Election Assistant		\$4,458 -- \$5,417	4.0	4.0	4.0
POSITION TYPE SUBTOTAL				37.0	37.0	37.0
4410000BU - Voter Registration And Elections SUBTOTAL				37.0	37.0	37.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3050000BU - Water Agency Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	14.0	14.0	13.0
27710	Asst Engineer - Civil Lv 1		\$6,602 -- \$7,278	0.0	2.0	2.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	14.0	12.0	11.0
27704	Chief Division of Water Resources		\$16,095 -- \$17,746	1.0	1.0	1.0
27786	Clerical Supv 2		\$5,192 -- \$6,311	1.0	1.0	1.0
27960	Engineering Technician Lv 1		\$4,848 -- \$5,892	0.0	1.0	1.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	2.0	1.0	1.0
28954	Environmental Program Manager 2		\$12,902 -- \$14,225	1.0	1.0	1.0
28958	Environmental Specialist 4		\$10,015 -- \$11,042	1.0	1.0	1.0
28172	Maintenance Wkr		\$3,891 -- \$4,728	5.0	5.0	4.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	2.0	2.0	2.0
28245	Principal Engineering Technician		\$7,011 -- \$8,945	7.0	7.0	7.0
27709	Sr Civil Engineer		\$12,177 -- \$13,424	6.0	6.0	6.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	7.0	7.0	7.0
27936	Sr Equipment Technician		\$7,390 -- \$8,147	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	5.0	5.0	5.0
29375	Sr Water Distribution Operator		\$7,740 -- \$8,533	14.0	14.0	14.0
28567	Sr Water Quality Control System Tech		\$8,488 -- \$10,317	5.0	5.0	5.0
29428	Sr Water Treatment Operator		\$7,364 -- \$8,951	13.0	13.0	13.0
28469	Storekeeper 2		\$4,674 -- \$5,679	1.0	1.0	1.0
27959	Supv Engineering Technician		\$8,096 -- \$9,841	2.0	2.0	2.0
29376	Water Distribution Supervisor		\$7,936 -- \$9,645	3.0	3.0	3.0
28565	Water Quality Control System Supv		\$9,335 -- \$11,348	2.0	2.0	2.0
28566	Water Quality Control System Technician		\$8,081 -- \$8,909	3.0	3.0	2.0
29679	Water System Manager		\$11,324 -- \$12,485	4.0	4.0	4.0
29374	Water System Operator		\$6,381 -- \$7,753	23.0	23.0	22.0
29272	Water System Superintendent		\$13,395 -- \$14,767	1.0	1.0	1.0
29429	Water Treatment Operations Supervisor		\$8,491 -- \$10,320	8.0	8.0	8.0
POSITION TYPE SUBTOTAL				148.0	148.0	143.0
3050000BU - Water Agency Enterprise SUBTOTAL				148.0	148.0	143.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3220001BU - Water Resources

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	2.0	2.0	2.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	3.0	3.0	3.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	10.0	10.0	7.0
27710	Asst Engineer - Civil Lv 1		\$6,602 -- \$7,278	1.0	1.0	1.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	10.0	10.0	9.0
27704	Chief Division of Water Resources		\$16,095 -- \$17,746	1.0	1.0	1.0
28901	Chief Financial Administrative Officer		\$12,460 -- \$13,737	1.0	1.0	1.0
28903	Dir of Water Resources	EX	\$20,102 -- \$22,164	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	1.0	1.0	1.0
28954	Environmental Program Manager 2		\$12,902 -- \$14,225	1.0	1.0	1.0
28957	Environmental Specialist 3		\$8,114 -- \$9,862	3.0	3.0	3.0
28958	Environmental Specialist 4		\$10,015 -- \$11,042	1.0	1.0	1.0
28956	Environmental Specialist Lv 2		\$6,802 -- \$8,265	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28172	Maintenance Wkr		\$3,891 -- \$4,728	3.0	3.0	3.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	1.0	1.0	1.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	1.0	1.0	1.0
28245	Principal Engineering Technician		\$7,011 -- \$8,945	3.0	3.0	3.0
28399	Safety Specialist		\$7,834 -- \$9,521	2.0	2.0	2.0
29086	Safety Technician		\$6,059 -- \$7,365	1.0	1.0	2.0
27545	Sr Accountant		\$7,663 -- \$9,314	3.0	3.0	3.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	2.0	2.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
27709	Sr Civil Engineer		\$12,177 -- \$13,424	4.0	4.0	5.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	4.0	4.0	3.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	1.0	0.0	0.0
28211	Sr Office Specialist Conf		\$4,799 -- \$5,834	2.0	2.0	2.0
29087	Sr Safety Specialist		\$9,969 -- \$10,990	1.0	1.0	1.0
29416	Sr Stormwater Utility Worker		\$5,370 -- \$6,527	23.0	23.0	23.0
29417	Stormwater Utility Equipment Operator		\$5,796 -- \$7,047	6.0	6.0	6.0
29378	Stormwater Utility Manager		\$8,453 -- \$10,275	2.0	2.0	2.0
29399	Stormwater Utility Superintendent		\$12,358 -- \$13,624	1.0	1.0	1.0

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

Summary of Positions - June/Recommended

Position Summary by Department

3220001BU - Water Resources

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
29379	Stormwater Utility Supervisor		\$6,739 -- \$8,190	7.0	7.0	7.0
29418	Stormwater Utility Worker		\$4,940 -- \$6,003	23.0	23.0	22.0
27959	Supv Engineering Technician		\$8,096 -- \$9,841	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				133.0	133.0	129.0
3220001BU - Water Resources SUBTOTAL				133.0	133.0	129.0

Type Summary	Adopted FTEs 2024-25	Estimated FTEs 2024-25	Recommended FTEs 2025-26
Permanent	13,653.7	12,923.4	12,865.4
Recruitment Allowance	187.5	272.5	272.5
Unfunded	12.0	12.0	12.0
GRAND TOTAL	13,853.2	13,207.9	13,149.9

Note: All positions allocated to classes with more than one level or range are approved at the higher salary level/range as established in the Salary Ordinance, unless stated otherwise in the Job Specifications.

**SPECIAL DISTRICTS
PERMANENT POSITION SUMMARY**

Fund	Fund Name	Adopted FTEs	Estimated FTEs	Recommended FTEs
		2024-25	2024-25	2025-26
337	Carmichael Recreation and Park	26.0	26.0	25.0
336	Mission Oaks Recreation and Park	26.0	26.0	26.0
338	Sunrise Recreation and Park	26.0	26.0	26.0
PERMANENT COUNTY TOTAL		78.0	78.0	77.0

Note: Total Includes Advisor Board members

**SPECIAL DISTRICTS
STAFFING SCHEDULE**

9337000BU - Carmichael Recreation and Park District

Job Class Name	Monthly Salary Range	Adopted FTEs	Estimated FTEs	Recommended
		2024-25	2024-25	FTEs 2025-26
Administrative Analyst	\$6,389 -- \$7,766	0.5	0.0	0.0
Administrative Services Manager	\$8,058 -- \$9,795	1.0	1.0	0.0
Bookkeeper	\$4,395 -- \$5,343	1.0	1.0	0.0
District Administrator (LT)	\$11,792 -- \$13,854	1.0	1.0	0.0
District Administrator	\$11,792 -- \$13,854	0.0	0.0	1.0
Finance Supervisor	\$6,203 -- \$7,540	0.5	0.0	0.0
Finance Section Manager	\$7,252 -- \$8,816	0.0	0.0	1.0
Finance Technician	\$4,527 -- \$5,503	0.0	0.0	1.0
Human Resources Section Manager	\$7,252 -- \$8,816	0.0	0.0	1.0
Human Resources Technician*	\$4,527 -- \$5,503	0.0	1.0	0.0
Leadworker	\$5,517 -- \$6,706	1.0	1.0	1.0
Park Maintenance Worker I	\$4,156 -- \$5,052	2.0	1.0	0.0
Park Maintenance Worker II	\$4,582 -- \$5,570	4.0	5.0	6.0
Park Services Manager	\$8,058 -- \$9,795	1.0	1.0	1.0
Payroll / Account Clerk	\$4,267 -- \$5,187	1.0	1.0	0.0
Recreation Coordinator	\$4,426 -- \$5,380	3.0	3.0	3.0
Recreation Services Manager	\$8,058 -- \$9,795	1.0	1.0	1.0
Recreation Supervisor	\$5,969 -- \$7,256	2.0	2.0	2.0
Customer Service Representative	\$4,106 -- \$4,991	2.0	2.0	2.0
Advisory Board Members	\$50 -- \$100	5.0	5.0	5.0
9337000BU - Carmichael Recreation and Park District PERMANENT POSITIONS SUBTOTAL		26.0	26.0	25.0

**SPECIAL DISTRICTS
STAFFING SCHEDULE**

9336100BU - Mission Oaks Recreation and Park District

Job Class Name	Monthly Salary Range	Adopted FTEs	Estimated FTEs	Recommended
		2024-25	2024-25	FTEs 2025-26
Admin Services Manager	\$6,404 -- \$7,784	1.0	1.0	1.0
District Administrator	\$7,625 -- \$11,854	1.0	1.0	1.0
Facilities Technician	\$4,353 -- \$5,291	1.0	1.0	1.0
Finance Manager	\$6,404 -- \$7,784	1.0	1.0	1.0
Administrative Analyst	\$4,160 -- \$5,057	0.0	0.0	2.0
Irrigation Technician	\$4,353 -- \$5,833	1.0	1.0	1.0
Office Assistant - Payroll	\$3,987 -- \$4,846	4.0	1.0	0.0
Office Coordinator	\$3,446 -- \$4,188	0.0	2.0	1.0
Recreation Analyst	\$4,160 -- \$5,057	0.0	0.0	1.0
Admin Assistant	\$3,987 -- \$4,846	0.0	1.0	0.0
Park Maintenance Worker	\$3,617 -- \$4,397	4.0	4.0	4.0
Parks Superintendent	\$6,925 -- \$8,418	1.0	1.0	1.0
Parks Technician	\$4,353 -- \$5,291	1.0	1.0	1.0
Recreation Coordinators	\$4,333 -- \$5,267	3.0	3.0	3.0
Recreation Manager	\$5,804 -- \$7,778	2.0	2.0	0.0
Recreation Superintendent	\$6,925 -- \$9,281	0.0	0.0	1.0
Recreation Supervisors	\$5,599 -- \$6,806	1.0	1.0	2.0
Advisory Board Members	\$100 per mtg	5.0	5.0	5.0
9336100BU - Mission Oaks Recreation and Park District PERMANENT POSITIONS SUBTOTAL		26.0	26.0	26.0

**SPECIAL DISTRICTS
STAFFING SCHEDULE**

9338000BU - Sunrise Recreation and Park District

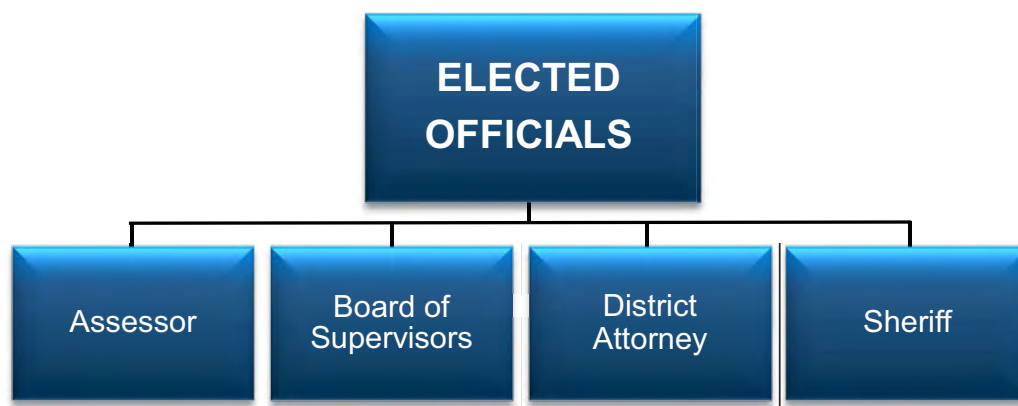
Job Class Name	Monthly Salary Range	Adopted FTEs	Estimated FTEs	Recommended
		2024-25	2024-25	FTEs 2025-26
Administrative Analyst	5,488 - 6,671	1.0	1.0	1.0
Administrative Services & Finance Superin	9,017 - 10,961	0.0	0.0	1.0
Administrative Services Manager	7,539 - 9,164	1.0	0.0	1.0
Administrator	13,706 - 16,659	1.0	1.0	1.0
Custodian	4,451 - 5,411	0.0	0.0	0.0
Day Care Director I	5,274 - 6,410	0.0	0.0	0.0
Day Care Director II	5,682 - 6,906	0.0	0.0	0.0
Finance Manager	8,224 - 9,996	1.0	1.0	0.0
Human Resources/Payroll Specialist	6,202 - 7,539	1.0	1.0	0.0
Park Analyst	8,458 - 10,280	0.0	0.0	0.0
Park Facilities Maintenance Manager	7,518 - 9,138	0.0	0.0	0.0
Parks Facilities Maintenance Technician	5,455 - 6,631	1.0	0.0	0.0
Park Maintenance Supervisor	6,321 - 7,683	5.0	5.0	5.0
Park Maintenance Worker I	4,451 - 5,411	0.0	0.0	0.0
Park Maintenance Worker II	5,174 - 6,289	0.0	0.0	0.0
Park and Facilities Superintendent	9,017 - 10,961	1.0	1.0	1.0
Recreation & Comm. Svc. Supt.	9,017 - 10,961	2.0	1.0	1.0
Recreation Service Manager	6,475 - 7,870	3.0	3.0	3.0
Senior Account Clerk	4,897 - 5,952	1.0	1.0	1.0
Senior Customer Service Rep	4,717 - 5,734	1.0	1.0	1.0
Senior Park Facilities Maint. Tech.	5,610 - 6,819	0.0	1.0	1.0
Senior Recreation Coordinator	5,091 - 6,188	1.0	3.0	3.0
Senior Recreation Service Manager	7,193 - 8,744	0.0	0.0	0.0
Vehicle Equipment Maintenance Spec.	5,876 - 7,142	1.0	1.0	1.0
Advisory Board Members	\$100 -- \$300	5.0	5.0	5.0
9338000BU - Sunrise Recreation and Park District PERMANENT POSITIONS SUBTOTAL		26.0	26.0	26.0



Table of Contents

Introduction		D-2
Assessor		D-4
Assessor	BU 3610000	D-4
Board of Supervisors		D-8
Board of Supervisors	BU 4050000	D-8
District Attorney		D-11
District Attorney	BU 5800000	D-11
District Attorney-Restricted Revenues	BU 5800001	D-25
Sheriff		D-32
Sheriff	BU 7400000	D-32
SSD Restricted Revenue	BU 7408000	D-54
SSD DOJ Asset Forfeiture	BU 7409000	D-68
Jail Industries	BU 7400001	D-70

Agency Structure



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

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

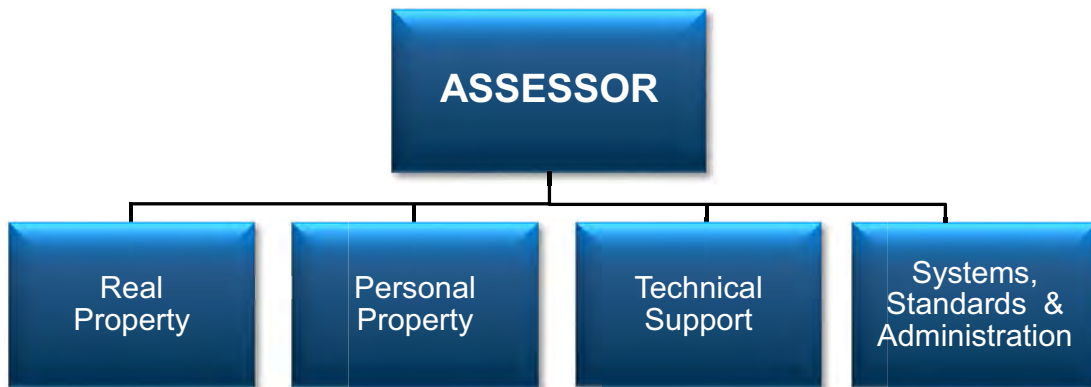
The **District Attorney**, Thien Ho, represents the people of Sacramento County in all criminal actions arising within the County. The District Attorney's ultimate responsibility includes the investigation, gathering of evidence, and preparation of cases with the active coordination of law enforcement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

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

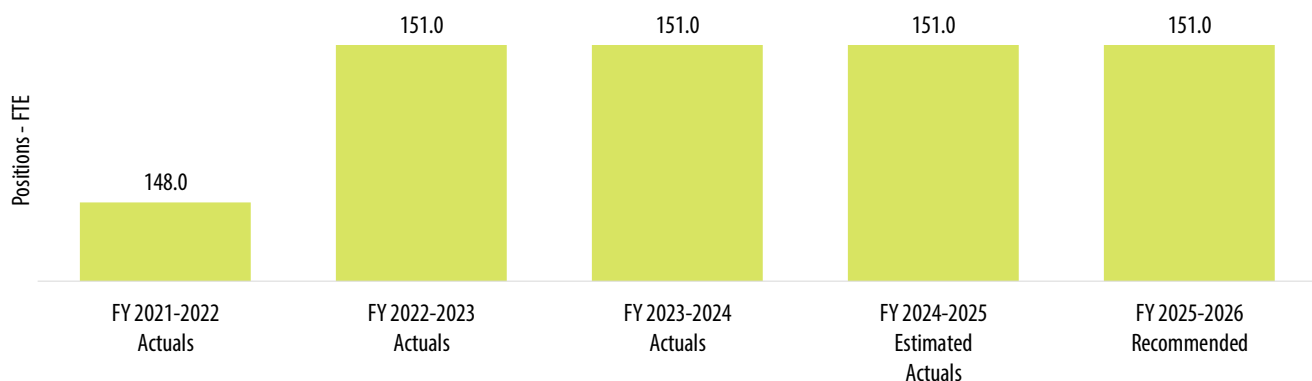
Budget Units/Departments Summary

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

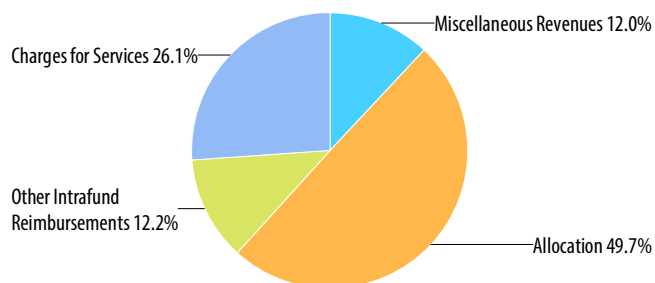
Assessor
Department Structure
Christina Wynn, Assessor



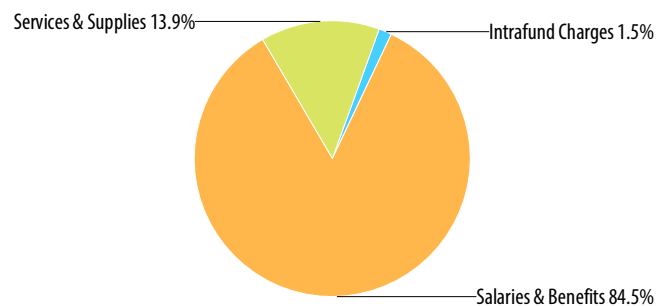
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Goals

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

Accomplishments

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

Budget Unit – Budget by Program

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

Budget Unit – Budget by Object

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

Summary of Changes

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

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

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

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

Summary of Recommended Growth by Program

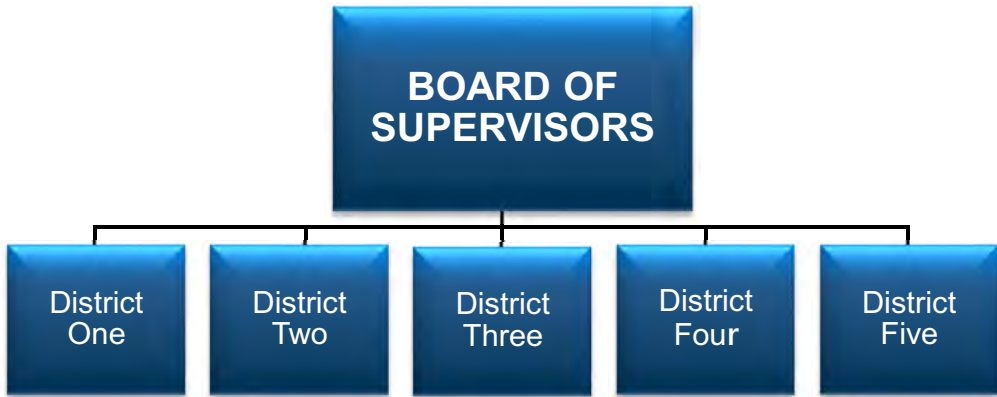
Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Real and Personal Property	40,000	—	—	40,000	—

Recommended Growth Detail for the Program

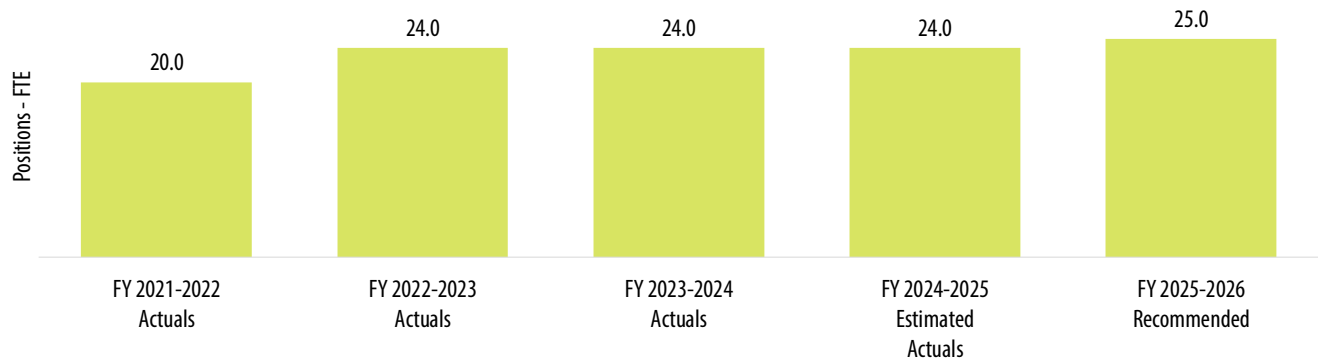
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
ASR-Fund Extra Help Retired Annuitant	40,000	—	—	40,000	—

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

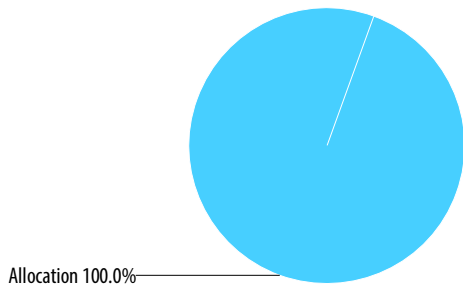
Board of Supervisors



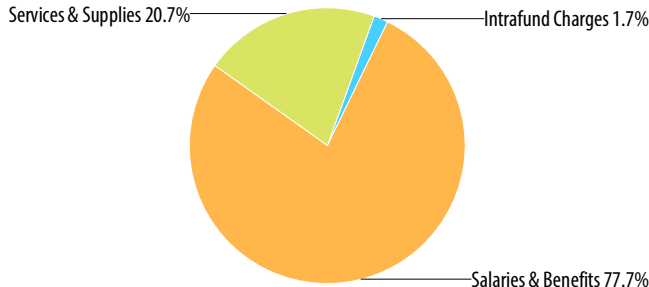
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	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					
Board of Supervisors	\$4,986,986	\$5,759,931	\$5,937,990	\$178,059	3.1%
Gross Expenditures/Appropriations	\$4,986,986	\$5,759,931	\$5,937,990	\$178,059	3.1%
Total Expenditures/Appropriations	\$4,986,986	\$5,759,931	\$5,937,990	\$178,059	3.1%
Net Cost	\$4,986,986	\$5,759,931	\$5,937,990	\$178,059	3.1%
Positions	24.0	24.0	25.0	1.0	4.2%

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	\$3,942,971	\$4,440,977	\$4,612,835	\$171,858	3.9%
Services & Supplies	\$966,991	\$1,198,460	\$1,226,487	\$28,027	2.3%
Intrafund Charges	\$77,024	\$120,494	\$98,668	\$(21,826)	(18.1)%
Gross Expenditures/Appropriations	\$4,986,986	\$5,759,931	\$5,937,990	\$178,059	3.1%
Total Expenditures/Appropriations	\$4,986,986	\$5,759,931	\$5,937,990	\$178,059	3.1%
Net Cost	\$4,986,986	\$5,759,931	\$5,937,990	\$178,059	3.1%
Positions	24.0	24.0	25.0	1.0	4.2%

Summary of Changes

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

The change in total appropriations is due to:

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

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

- 1.0 FTE recommended net Base increase.

Summary of Recommended Growth by Program

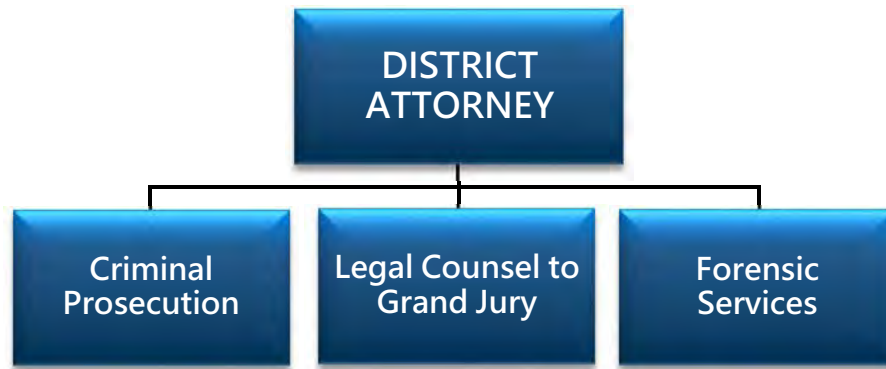
Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Board of Supervisors	35,000	—	—	35,000	—

Recommended Growth Detail for the Program

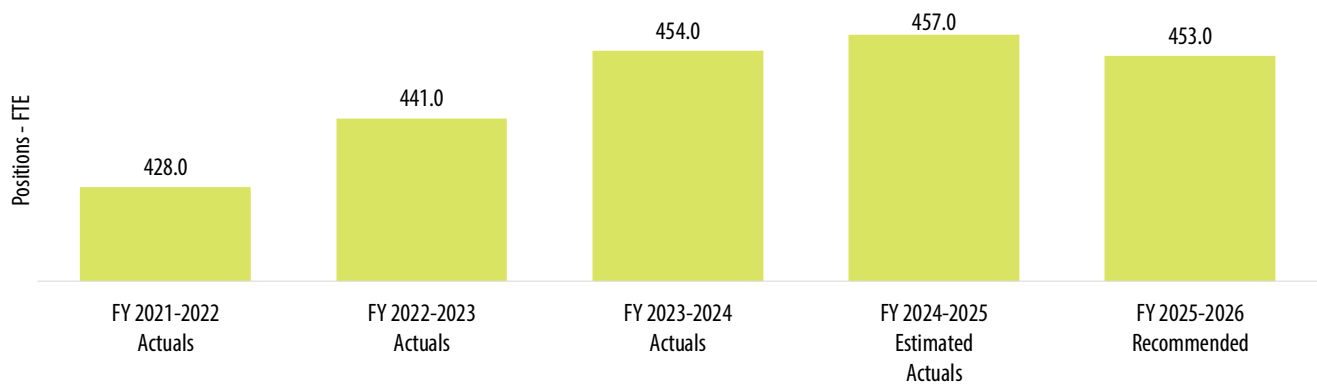
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
BOS - Funding for Advocacy at the Local, State and Federal Level					
	35,000	—	—	35,000	—

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

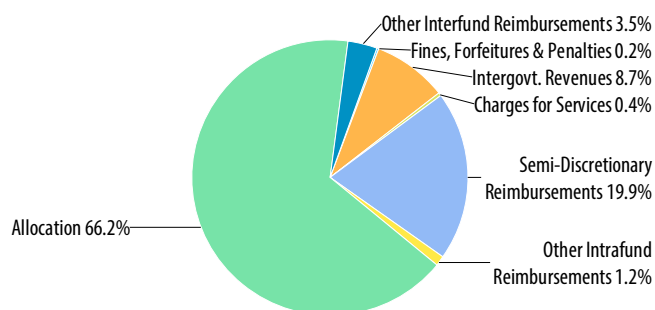
District Attorney
Department Structure
Thien Ho, District Attorney



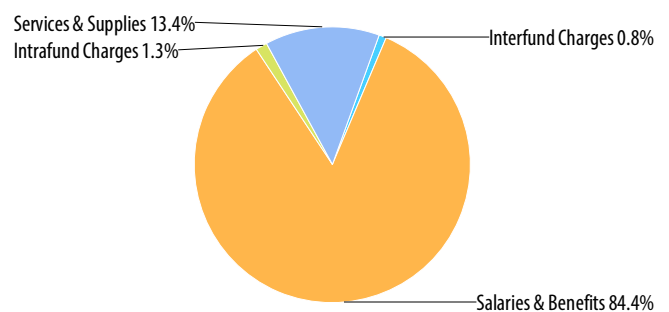
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

Goals

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

Accomplishments

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

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

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

Budget Unit – Budget by Program

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

Budget Unit – Budget by Object

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

Summary of Changes

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

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

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

Summary of Recommended Growth by Program

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

Summary of Recommended Reductions by Program

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

Administration and Support Services

Program Overview

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

Program Budget by Object

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

Summary of Changes

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

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

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

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

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

Civil Prosecution Programs

Program Overview

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

Program Budget by Object

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

Summary of Changes

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

The change in total appropriations is due to:

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

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

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

Criminal Prosecution Programs

Program Overview

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

Program Budget by Object

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

Summary of Changes

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

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

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

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

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

Recommended Growth Detail for the Program

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

Recommended Reduction Detail for the Program

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

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

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

Forensic Crime Lab

Program Overview

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

Program Budget by Object

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

Summary of Changes

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

The change in total appropriations is due to:

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

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

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

Investigations Bureau

Program Overview

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

Program Budget by Object

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

Summary of Changes

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

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

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

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

Victim Witness Assistance Programs

Program Overview

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

Program Budget by Object

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

Summary of Changes

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

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

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

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

District Attorney-Restricted Revenues

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

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

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

Summary of Changes

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

Asset Forfeiture DA

Program Overview

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

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

Program Budget by Object

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

Summary of Changes

The change in total appropriations is due to:

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

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

Consumer & Environmental Protection Div

Program Overview

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

Program Budget by Object

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

Summary of Changes

The change in total appropriations is due to:

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

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

Fraud

Program Overview

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

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

Program Budget by Object

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

Summary of Changes

The change in total appropriations is due to:

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

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

Public Safety Community Improvement

Program Overview

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

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

FOR INFORMATION ONLY

Program Budget by Object

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

Vehicle Theft DA

Program Overview

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

Program Budget by Object

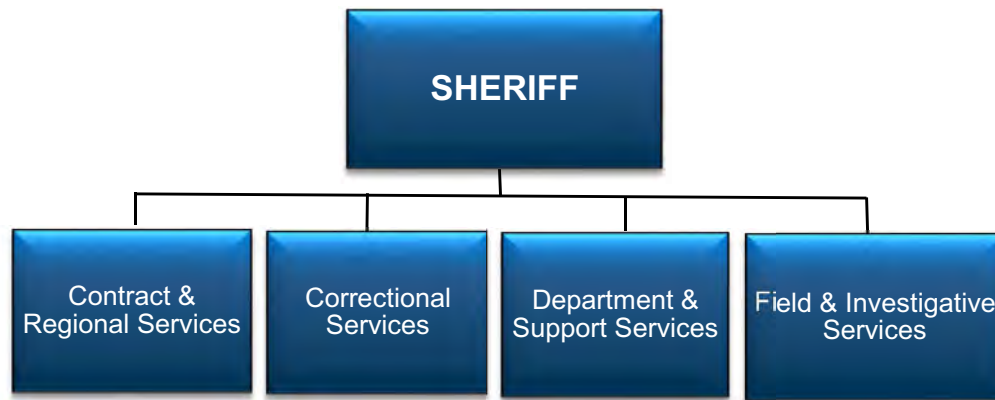
	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$569,943	\$675,000	\$675,000	\$—	—%
Appropriation for Contingencies	\$—	\$261,256	\$224,378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

Summary of Changes

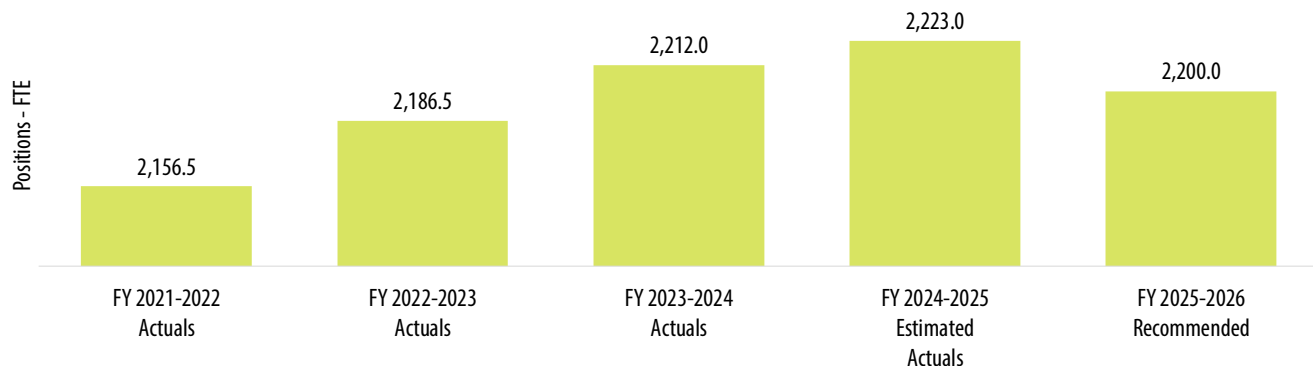
The change in total appropriations is due to a decrease in contingencies for future program needs, resulting from an estimated decrease in revenue.

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

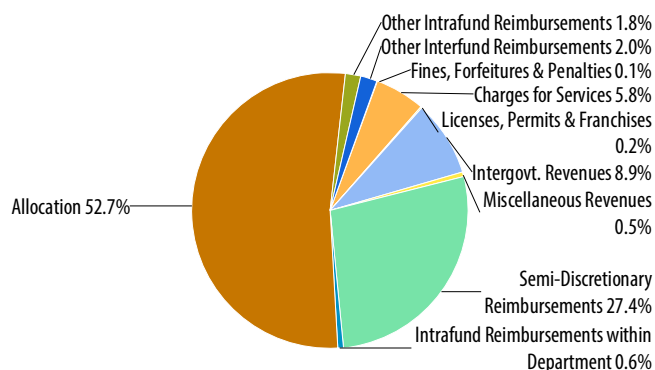
Sheriff
Department Structure
Jim Cooper, Sheriff



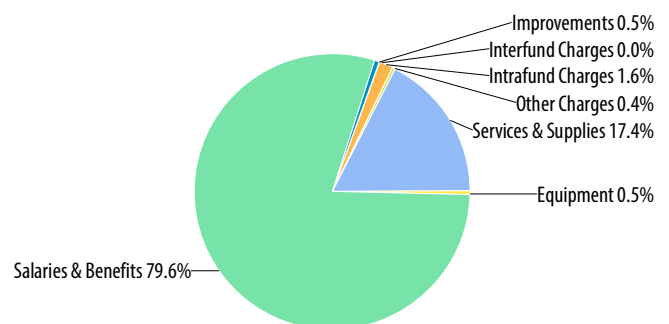
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

Goals

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

Accomplishments

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

Budget Unit – Budget by Program

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

Budget Unit – Budget by Object

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

Summary of Changes

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

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

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

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

Summary of Recommended Growth by Program

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

Summary of Recommended Reductions by Program

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

Contract & Regional Services

Program Overview

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

Program Budget by Object

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

Summary of Changes

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

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

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

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

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

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

Correctional Services

Program Overview

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

Program Budget by Object

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

Summary of Changes

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

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

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

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

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

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

Recommended Growth Detail for the Program

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

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

Recommended Growth Detail for the Program

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

Department and Support Services

Program Overview

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

Program Budget by Object

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

Summary of Changes

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

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

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

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

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

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

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

Recommended Reduction Detail for the Program

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

Field and Investigative Services

Program Overview

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

Program Budget by Object

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

Summary of Changes

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

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

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

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

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

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

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

Recommended Growth Detail for the Program

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

Recommended Growth Detail for the Program

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

Recommended Reduction Detail for the Program

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

Recommended Reduction Detail for the Program

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

Office of the Sheriff

Program Overview

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

Program Budget by Object

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

Summary of Changes

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

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

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

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

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

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

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

Recommended Reduction Detail for the Program

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

SSD Restricted Revenue

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

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

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

Summary of Changes

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

Summary of Recommended Growth by Program

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

Advancement Grant

Program Overview

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

Program Budget by Object

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

Summary of Changes

The change in total appropriations is due to:

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

Asset Forfeiture

Program Overview

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

Program Budget by Object

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

Summary of Changes

The change in total appropriations is due to:

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

Cal-ID

Program Overview

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

Program Budget by Object

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

Summary of Changes

The change in total appropriations is due to:

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

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

Central Valley Information Sharing System

Program Overview

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

Program Budget by Object

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

Summary of Changes

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

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

CFD Fees

Program Overview

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

Program Budget by Object

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

Summary of Changes

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

Civil Process (Tucker) Fees

Program Overview

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

Program Budget by Object

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

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

Crime Prevention

Program Overview

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

Program Budget by Object

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

Summary of Changes

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

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

Training Fees

Program Overview

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

Program Budget by Object

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

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

Vehicle Theft

Program Overview

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

Program Budget by Object

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

Summary of Changes

The change in total appropriations is due to:

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

Recommended Growth Detail for the Program

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

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

Work Release

Program Overview

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

Program Budget by Object

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

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

SSD DOJ Asset Forfeiture

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

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

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	\$—	\$—	\$250,000	\$250,000	—%
Appropriation for Contingencies	\$—	\$1,423,795	\$173,795	\$(1,250,000)	(87.8)%
Gross Expenditures/Appropriations	\$—	\$1,423,795	\$423,795	\$(1,000,000)	(70.2)%
Total Expenditures/Appropriations	\$—	\$1,423,795	\$423,795	\$(1,000,000)	(70.2)%
Total Financing Uses	\$—	\$1,423,795	\$423,795	\$(1,000,000)	(70.2)%
Intergovernmental Revenues	\$102,710	\$—	\$—	\$—	—%
Revenue	\$102,710	\$—	\$—	\$—	—%
Total Revenue	\$102,710	\$—	\$—	\$—	—%
Reserve Release	\$993,210	\$—	\$—	\$—	—%
Fund Balance	\$327,874	\$1,423,795	\$423,795	\$(1,000,000)	(70.2)%
Total Use of Fund Balance	\$1,321,084	\$1,423,795	\$423,795	\$(1,000,000)	(70.2)%
Total Financing Sources	\$1,423,794	\$1,423,795	\$423,795	\$(1,000,000)	(70.2)%
Net Cost	\$(1,423,794)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

Jail Industries

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

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

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

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

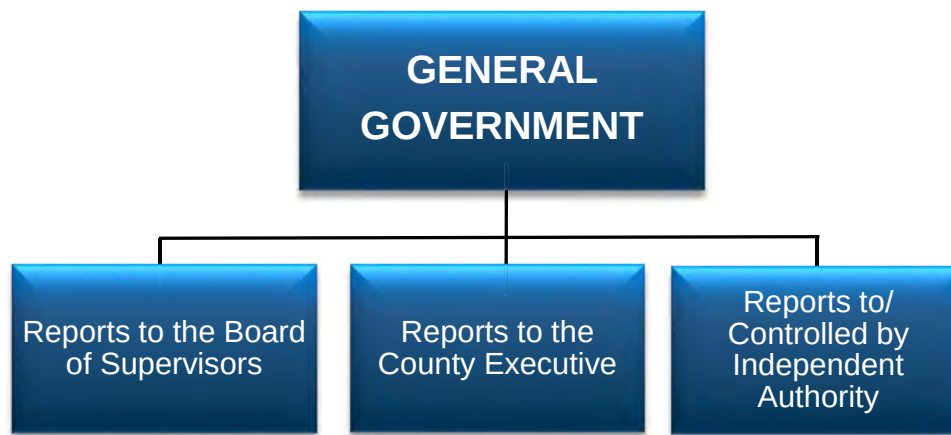


Table of Contents

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

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

Agency Structure



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

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

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

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

Budget Units/Departments Summary

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

Budget Units/Departments Summary

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

Budget Units/Departments Summary

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

1991 Realignment

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
CalWORKS-Related	\$175,809,328	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Mental Health	\$65,990,994	\$58,293,345	\$75,787,977	\$17,494,632	30.0%
Public Health	\$16,052,791	\$19,333,372	\$20,038,101	\$704,729	3.6%
Social Services	\$152,001,793	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Gross Expenditures/Appropriations	\$409,854,906	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Total Expenditures/Appropriations	\$409,854,906	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Provision for Reserves	\$10,260,274	\$14,258,267	\$—	\$(14,258,267)	(100.0)%
Total Financing Uses	\$420,115,180	\$425,887,028	\$432,130,379	\$6,243,351	1.5%
Revenue	\$402,400,923	\$364,983,772	\$420,546,503	\$55,562,731	15.2%
Total Revenue	\$402,400,923	\$364,983,772	\$420,546,503	\$55,562,731	15.2%
Total Use of Fund Balance	\$71,948,620	\$60,903,256	\$11,583,876	\$(49,319,380)	(81.0)%
Total Financing Sources	\$474,349,543	\$425,887,028	\$432,130,379	\$6,243,351	1.5%
Net Cost	\$(54,234,363)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$409,854,906	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Gross Expenditures/Appropriations	\$409,854,906	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Total Expenditures/Appropriations	\$409,854,906	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Provision for Reserves	\$10,260,274	\$14,258,267	\$—	\$(14,258,267)	(100.0)%
Total Financing Uses	\$420,115,180	\$425,887,028	\$432,130,379	\$6,243,351	1.5%
Intergovernmental Revenues	\$402,400,923	\$364,983,772	\$420,546,503	\$55,562,731	15.2%
Revenue	\$402,400,923	\$364,983,772	\$420,546,503	\$55,562,731	15.2%
Total Revenue	\$402,400,923	\$364,983,772	\$420,546,503	\$55,562,731	15.2%
Reserve Release	\$16,368,048	\$6,668,894	\$11,490,290	\$4,821,396	72.3%
Fund Balance	\$55,580,572	\$54,234,362	\$93,586	\$(54,140,776)	(99.8)%
Total Use of Fund Balance	\$71,948,620	\$60,903,256	\$11,583,876	\$(49,319,380)	(81.0)%
Total Financing Sources	\$474,349,543	\$425,887,028	\$432,130,379	\$6,243,351	1.5%
Net Cost	\$(54,234,363)	\$—	\$—	\$—	—%

Summary of Changes

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

1991 Realignment Allocations

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

CalWORKS-Related

Program Overview

CalWORKs-Related funding categories include the following:

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$175,809,328	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Gross Expenditures/Appropriations	\$175,809,328	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Total Expenditures/Appropriations	\$175,809,328	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Total Financing Uses	\$175,809,328	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Intergovernmental Revenues	\$173,453,834	\$142,897,079	\$194,303,122	\$51,406,043	36.0%
Revenue	\$173,453,834	\$142,897,079	\$194,303,122	\$51,406,043	36.0%
Total Revenue	\$173,453,834	\$142,897,079	\$194,303,122	\$51,406,043	36.0%
Fund Balance	\$35,779,728	\$33,424,234	\$—	\$(33,424,234)	(100.0)%
Total Use of Fund Balance	\$35,779,728	\$33,424,234	\$—	\$(33,424,234)	(100.0)%
Total Financing Sources	\$209,233,562	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Net Cost	\$(33,424,234)	\$—	\$—	\$—	—%

Summary of Changes

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

Mental Health

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$65,990,994	\$58,293,345	\$75,787,977	\$17,494,632	30.0%
Gross Expenditures/Appropriations	\$65,990,994	\$58,293,345	\$75,787,977	\$17,494,632	30.0%
Total Expenditures/Appropriations	\$65,990,994	\$58,293,345	\$75,787,977	\$17,494,632	30.0%
Provision for Reserves	\$6,902,886	\$12,768,375	\$—	\$(12,768,375)	(100.0)%
Total Financing Uses	\$72,893,880	\$71,061,720	\$75,787,977	\$4,726,257	6.7%
Intergovernmental Revenues	\$70,095,946	\$66,578,871	\$71,523,480	\$4,944,609	7.4%
Revenue	\$70,095,946	\$66,578,871	\$71,523,480	\$4,944,609	7.4%
Total Revenue	\$70,095,946	\$66,578,871	\$71,523,480	\$4,944,609	7.4%
Reserve Release	\$377,897	\$—	\$4,264,497	\$4,264,497	—%
Fund Balance	\$6,902,886	\$4,482,849	\$—	\$(4,482,849)	(100.0)%
Total Use of Fund Balance	\$7,280,783	\$4,482,849	\$4,264,497	\$(218,352)	(4.9)%
Total Financing Sources	\$77,376,729	\$71,061,720	\$75,787,977	\$4,726,257	6.7%
Net Cost	\$(4,482,849)	\$—	\$—	\$—	—%

Summary of Changes

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

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

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

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

Public Health

Program Overview

Public Health is a 1991 Realignment funding category which can be used for programs and services such as Communicable Disease Control, Chronic Disease Prevention, Immunizations, Maternal Child Adolescent Health, Public Health Nursing, Public Health Labs, Health Education, Foster Care, and County Indigent Health programs.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$16,052,791	\$19,333,372	\$20,038,101	\$704,729	3.6%
Gross Expenditures/Appropriations	\$16,052,791	\$19,333,372	\$20,038,101	\$704,729	3.6%
Total Expenditures/Appropriations	\$16,052,791	\$19,333,372	\$20,038,101	\$704,729	3.6%
Provision for Reserves	\$247,124	\$1,489,892	\$—	\$(1,489,892)	(100.0)%
Total Financing Uses	\$16,299,915	\$20,823,264	\$20,038,101	\$(785,163)	(3.8)%
Intergovernmental Revenues	\$18,201,375	\$17,888,668	\$18,301,085	\$412,417	2.3%
Revenue	\$18,201,375	\$17,888,668	\$18,301,085	\$412,417	2.3%
Total Revenue	\$18,201,375	\$17,888,668	\$18,301,085	\$412,417	2.3%
Reserve Release	\$786,012	\$—	\$1,737,016	\$1,737,016	—%
Fund Balance	\$247,124	\$2,934,596	\$—	\$(2,934,596)	(100.0)%
Total Use of Fund Balance	\$1,033,136	\$2,934,596	\$1,737,016	\$(1,197,580)	(40.8)%
Total Financing Sources	\$19,234,511	\$20,823,264	\$20,038,101	\$(785,163)	(3.8)%
Net Cost	\$(2,934,596)	\$—	\$—	\$—	—%

Summary of Changes

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

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

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

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

Social Services

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$152,001,793	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Gross Expenditures/Appropriations	\$152,001,793	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Total Expenditures/Appropriations	\$152,001,793	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Provision for Reserves	\$3,110,264	\$—	\$—	\$—	—%
Total Financing Uses	\$155,112,057	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Intergovernmental Revenues	\$140,649,767	\$137,619,154	\$136,418,816	\$(1,200,338)	(0.9)%
Revenue	\$140,649,767	\$137,619,154	\$136,418,816	\$(1,200,338)	(0.9)%
Total Revenue	\$140,649,767	\$137,619,154	\$136,418,816	\$(1,200,338)	(0.9)%
Reserve Release	\$15,204,139	\$6,668,894	\$5,488,777	\$(1,180,117)	(17.7)%
Fund Balance	\$12,650,834	\$13,392,683	\$93,586	\$(13,299,097)	(99.3)%
Total Use of Fund Balance	\$27,854,973	\$20,061,577	\$5,582,363	\$(14,479,214)	(72.2)%
Total Financing Sources	\$168,504,740	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Net Cost	\$(13,392,683)	\$—	\$—	\$—	—%

Summary of Changes

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

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

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

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

2011 Realignment

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Behavioral Health	\$126,412,398	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Community Corrections (AB 109)	\$71,185,556	\$76,552,744	\$78,069,110	\$1,516,366	2.0%
Community Corrections Planning	\$192,230	\$201,318	\$246,407	\$45,089	22.4%
Local Innovation	\$30,104	\$1,330,000	\$—	\$(1,330,000)	(100.0)%
Other Law Enforcement/Public Safety	\$72,546,672	\$77,744,709	\$79,987,050	\$2,242,341	2.9%
Protective Services	\$161,719,006	\$159,228,034	\$157,507,312	\$(1,720,722)	(1.1)%
Gross Expenditures/Appropriations	\$432,085,966	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Total Expenditures/Appropriations	\$432,085,966	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Provision for Reserves	\$32,094,266	\$5,345,549	\$3,696,185	\$(1,649,364)	(30.9)%
Total Financing Uses	\$464,180,232	\$446,893,267	\$428,502,345	\$(18,390,922)	(4.1)%
Revenue	\$425,713,179	\$414,535,297	\$417,155,156	\$2,619,859	0.6%
Total Revenue	\$425,713,179	\$414,535,297	\$417,155,156	\$2,619,859	0.6%
Total Use of Fund Balance	\$50,192,523	\$32,357,970	\$11,347,189	\$(21,010,781)	(64.9)%
Total Financing Sources	\$475,905,702	\$446,893,267	\$428,502,345	\$(18,390,922)	(4.1)%
Net Cost	\$(11,725,470)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$432,085,966	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Gross Expenditures/Appropriations	\$432,085,966	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Total Expenditures/Appropriations	\$432,085,966	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Provision for Reserves	\$32,094,266	\$5,345,549	\$3,696,185	\$(1,649,364)	(30.9)%
Total Financing Uses	\$464,180,232	\$446,893,267	\$428,502,345	\$(18,390,922)	(4.1)%
Intergovernmental Revenues	\$425,713,179	\$414,535,297	\$417,155,156	\$2,619,859	0.6%
Revenue	\$425,713,179	\$414,535,297	\$417,155,156	\$2,619,859	0.6%
Total Revenue	\$425,713,179	\$414,535,297	\$417,155,156	\$2,619,859	0.6%
Reserve Release	\$11,403,913	\$20,632,502	\$8,376,451	\$(12,256,051)	(59.4)%
Fund Balance	\$38,788,610	\$11,725,468	\$2,970,738	\$(8,754,730)	(74.7)%
Total Use of Fund Balance	\$50,192,523	\$32,357,970	\$11,347,189	\$(21,010,781)	(64.9)%
Total Financing Sources	\$475,905,702	\$446,893,267	\$428,502,345	\$(18,390,922)	(4.1)%
Net Cost	\$(11,725,470)	\$—	\$—	\$—	—%

Summary of Changes

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

2011 Realignment Allocations

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

Behavioral Health

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$126,412,398	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Gross Expenditures/Appropriations	\$126,412,398	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Total Expenditures/Appropriations	\$126,412,398	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Provision for Reserves	\$16,588,792	\$—	\$—	\$—	—%
Total Financing Uses	\$143,001,190	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Intergovernmental Revenues	\$112,641,622	\$108,996,283	\$108,996,281	\$(2)	—%
Revenue	\$112,641,622	\$108,996,283	\$108,996,281	\$(2)	—%
Total Revenue	\$112,641,622	\$108,996,283	\$108,996,281	\$(2)	—%
Reserve Release	\$7,828,000	\$17,494,630	\$—	\$(17,494,630)	(100.0)%
Fund Balance	\$22,531,568	\$—	\$—	\$—	—%
Total Use of Fund Balance	\$30,359,568	\$17,494,630	\$—	\$(17,494,630)	(100.0)%
Total Financing Sources	\$143,001,190	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Net Cost	\$(0)	\$—	\$—	\$—	—%

Summary of Changes

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

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

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

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

Community Corrections (AB 109)

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$71,185,556	\$76,552,744	\$78,069,110	\$1,516,366	2.0%
Gross Expenditures/Appropriations	\$71,185,556	\$76,552,744	\$78,069,110	\$1,516,366	2.0%
Total Expenditures/Appropriations	\$71,185,556	\$76,552,744	\$78,069,110	\$1,516,366	2.0%
Provision for Reserves	\$13,525,503	\$1,738,925	\$—	\$(1,738,925)	(100.0)%
Total Financing Uses	\$84,711,059	\$78,291,669	\$78,069,110	\$(222,559)	(0.3)%
Intergovernmental Revenues	\$76,143,390	\$73,745,410	\$73,550,537	\$(194,873)	(0.3)%
Revenue	\$76,143,390	\$73,745,410	\$73,550,537	\$(194,873)	(0.3)%
Total Revenue	\$76,143,390	\$73,745,410	\$73,550,537	\$(194,873)	(0.3)%
Reserve Release	\$—	\$—	\$4,518,573	\$4,518,573	—%
Fund Balance	\$13,113,928	\$4,546,259	\$—	\$(4,546,259)	(100.0)%
Total Use of Fund Balance	\$13,113,928	\$4,546,259	\$4,518,573	\$(27,686)	(0.6)%
Total Financing Sources	\$89,257,318	\$78,291,669	\$78,069,110	\$(222,559)	(0.3)%
Net Cost	\$(4,546,259)	\$—	\$—	\$—	—%

Summary of Changes

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

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

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

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

Community Corrections Planning

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$192,230	\$201,318	\$246,407	\$45,089	22.4%
Gross Expenditures/Appropriations	\$192,230	\$201,318	\$246,407	\$45,089	22.4%
Total Expenditures/Appropriations	\$192,230	\$201,318	\$246,407	\$45,089	22.4%
Provision for Reserves	\$2,930	\$—	\$—	\$—	—%
Total Financing Uses	\$195,160	\$201,318	\$246,407	\$45,089	22.4%
Intergovernmental Revenues	\$200,000	\$—	\$—	\$—	—%
Revenue	\$200,000	\$—	\$—	\$—	—%
Total Revenue	\$200,000	\$—	\$—	\$—	—%
Reserve Release	\$—	\$194,311	\$246,407	\$52,096	26.8%
Fund Balance	\$2,167	\$7,007	\$—	\$(7,007)	(100.0)%
Total Use of Fund Balance	\$2,167	\$201,318	\$246,407	\$45,089	22.4%
Total Financing Sources	\$202,167	\$201,318	\$246,407	\$45,089	22.4%
Net Cost	\$(7,007)	\$—	\$—	\$—	—%

Summary of Changes

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

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

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

Local Innovation

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$30,104	\$1,330,000	\$—	\$(1,330,000)	(100.0)%
Gross Expenditures/Appropriations	\$30,104	\$1,330,000	\$—	\$(1,330,000)	(100.0)%
Total Expenditures/Appropriations	\$30,104	\$1,330,000	\$—	\$(1,330,000)	(100.0)%
Provision for Reserves	\$352,840	\$132,687	\$1,330,000	\$1,197,313	902.4%
Total Financing Uses	\$382,944	\$1,462,687	\$1,330,000	\$(132,687)	(9.1)%
Intergovernmental Revenues	\$387,135	\$—	\$—	\$—	—%
Revenue	\$387,135	\$—	\$—	\$—	—%
Total Revenue	\$387,135	\$—	\$—	\$—	—%
Fund Balance	\$1,458,496	\$1,462,687	\$1,330,000	\$(132,687)	(9.1)%
Total Use of Fund Balance	\$1,458,496	\$1,462,687	\$1,330,000	\$(132,687)	(9.1)%
Total Financing Sources	\$1,845,631	\$1,462,687	\$1,330,000	\$(132,687)	(9.1)%
Net Cost	\$(1,462,687)	\$—	\$—	\$—	—%

Summary of Changes

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

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

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

Other Law Enforcement/Public Safety

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$72,546,672	\$77,744,709	\$79,987,050	\$2,242,341	2.9%
Gross Expenditures/Appropriations	\$72,546,672	\$77,744,709	\$79,987,050	\$2,242,341	2.9%
Total Expenditures/Appropriations	\$72,546,672	\$77,744,709	\$79,987,050	\$2,242,341	2.9%
Provision for Reserves	\$1,624,201	\$3,439,404	\$2,366,185	\$(1,073,219)	(31.2)%
Total Financing Uses	\$74,170,873	\$81,184,113	\$82,353,235	\$1,169,122	1.4%
Intergovernmental Revenues	\$74,528,226	\$74,085,918	\$77,101,026	\$3,015,108	4.1%
Revenue	\$74,528,226	\$74,085,918	\$77,101,026	\$3,015,108	4.1%
Total Revenue	\$74,528,226	\$74,085,918	\$77,101,026	\$3,015,108	4.1%
Reserve Release	\$2,173,082	\$2,943,561	\$3,611,471	\$667,910	22.7%
Fund Balance	\$1,624,201	\$4,154,634	\$1,640,738	\$(2,513,896)	(60.5)%
Total Use of Fund Balance	\$3,797,283	\$7,098,195	\$5,252,209	\$(1,845,986)	(26.0)%
Total Financing Sources	\$78,325,509	\$81,184,113	\$82,353,235	\$1,169,122	1.4%
Net Cost	\$(4,154,636)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

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

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

Protective Services

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$161,719,006	\$159,228,034	\$157,507,312	\$(1,720,722)	(1.1)%
Gross Expenditures/Appropriations	\$161,719,006	\$159,228,034	\$157,507,312	\$(1,720,722)	(1.1)%
Total Expenditures/Appropriations	\$161,719,006	\$159,228,034	\$157,507,312	\$(1,720,722)	(1.1)%
Provision for Reserves	\$—	\$34,533	\$—	\$(34,533)	(100.0)%
Total Financing Uses	\$161,719,006	\$159,262,567	\$157,507,312	\$(1,755,255)	(1.1)%
Intergovernmental Revenues	\$161,812,806	\$157,707,686	\$157,507,312	\$(200,374)	(0.1)%
Revenue	\$161,812,806	\$157,707,686	\$157,507,312	\$(200,374)	(0.1)%
Total Revenue	\$161,812,806	\$157,707,686	\$157,507,312	\$(200,374)	(0.1)%
Reserve Release	\$1,402,831	\$—	\$—	\$—	—%
Fund Balance	\$58,250	\$1,554,881	\$—	\$(1,554,881)	(100.0)%
Total Use of Fund Balance	\$1,461,081	\$1,554,881	\$—	\$(1,554,881)	(100.0)%
Total Financing Sources	\$163,273,887	\$159,262,567	\$157,507,312	\$(1,755,255)	(1.1)%
Net Cost	\$(1,554,881)	\$—	\$—	\$—	—%

Summary of Changes

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

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

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

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

Appropriation For Contingency

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
General Fund Contingencies	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%
Gross Expenditures/Appropriations	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%
Total Expenditures/Appropriations	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%
Net Cost	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Appropriation for Contingencies	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%
Gross Expenditures/Appropriations	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%
Total Expenditures/Appropriations	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%
Net Cost	\$—	\$14,492,295	\$8,657,810	\$(5,834,485)	(40.3)%

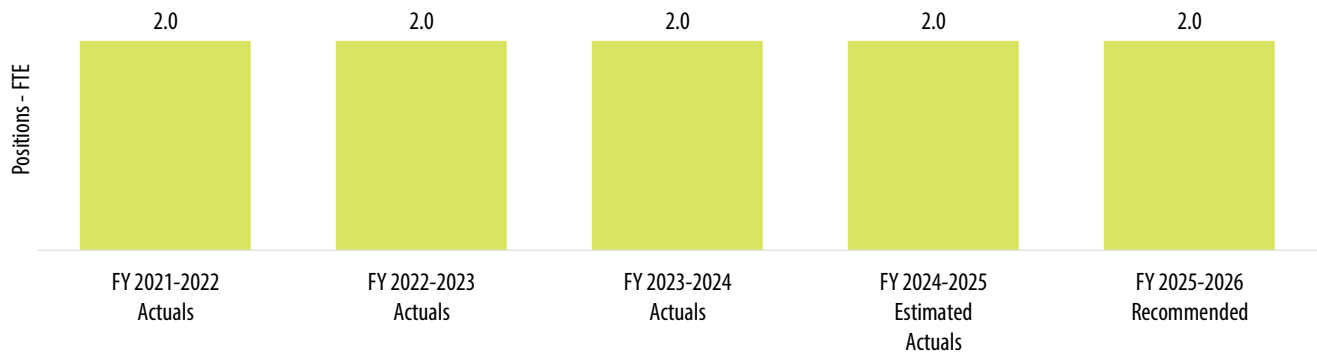
Summary of Changes

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

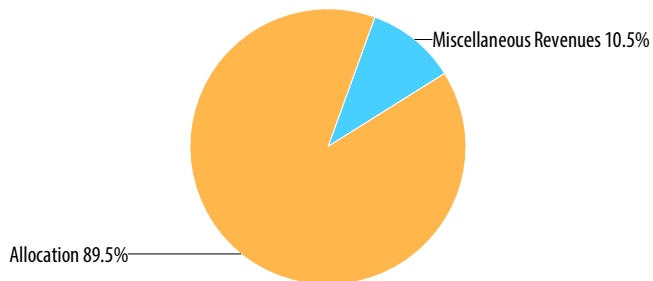
Civil Service Commission
Department Structure
Alice Dowdin Calvillo, Executive Officer



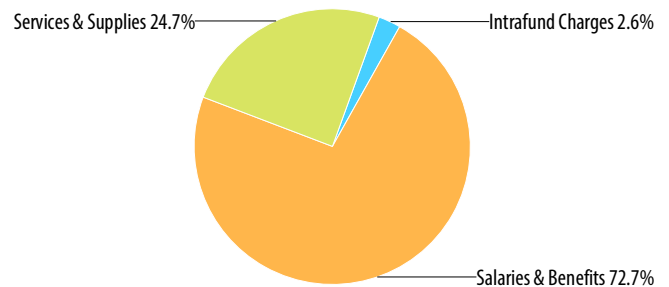
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Civil Service Commission	\$442,739	\$549,983	\$570,114	\$20,131	3.7%
Gross Expenditures/Appropriations	\$442,739	\$549,983	\$570,114	\$20,131	3.7%
Total Expenditures/Appropriations	\$442,739	\$549,983	\$570,114	\$20,131	3.7%
Revenue	\$9,255	\$60,000	\$60,000	\$—	—%
Total Revenue	\$9,255	\$60,000	\$60,000	\$—	—%
Net Cost	\$433,484	\$489,983	\$510,114	\$20,131	4.1%
Positions	2.0	2.0	2.0	—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$363,441	\$397,600	\$414,405	\$16,805	4.2%
Services & Supplies	\$65,317	\$137,479	\$140,849	\$3,370	2.5%
Intrafund Charges	\$13,981	\$14,904	\$14,860	\$(44)	(0.3)%
Gross Expenditures/Appropriations	\$442,739	\$549,983	\$570,114	\$20,131	3.7%
Total Expenditures/Appropriations	\$442,739	\$549,983	\$570,114	\$20,131	3.7%
Miscellaneous Revenues	\$9,255	\$60,000	\$60,000	\$—	—%
Revenue	\$9,255	\$60,000	\$60,000	\$—	—%
Total Revenue	\$9,255	\$60,000	\$60,000	\$—	—%
Net Cost	\$433,484	\$489,983	\$510,114	\$20,131	4.1%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

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

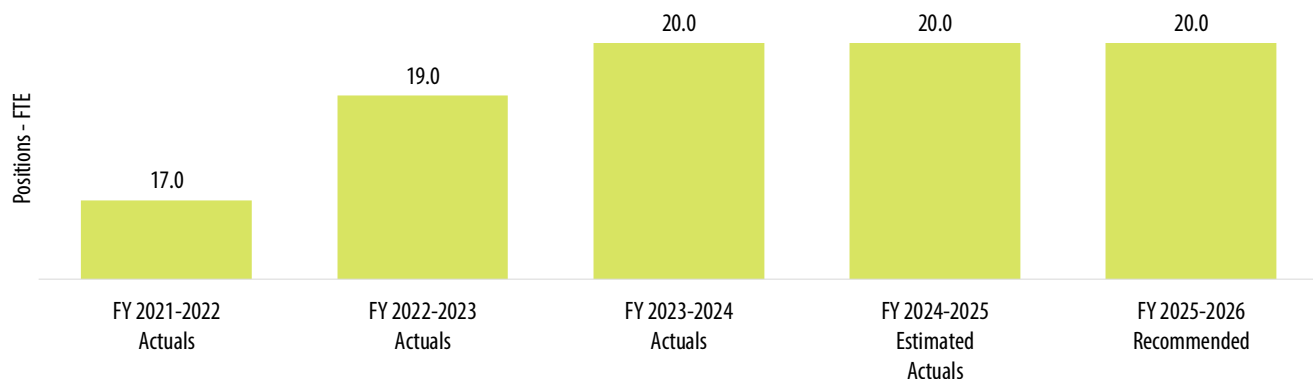
The change in total appropriations is due to:

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

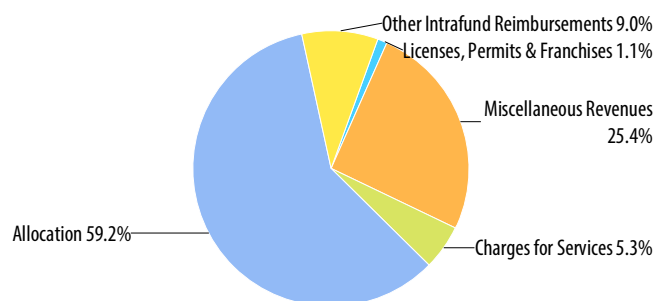
Clerk of the Board
Department Structure
Florence Evans, Clerk of the Board



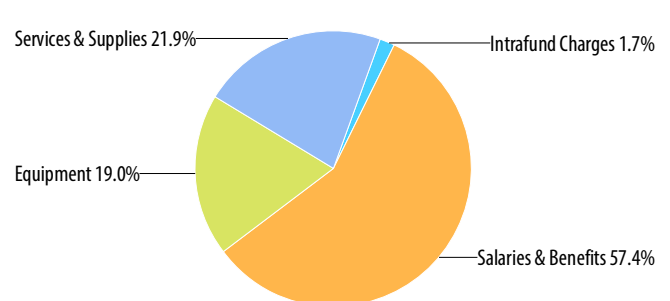
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

- Assessment Appeals
- Clerk of the Board
- Planning Commission

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Assessment Appeals	\$148,689	\$152,193	\$158,693	\$6,500	4.3%
Clerk of the Board	\$3,818,197	\$4,779,053	\$4,708,400	\$(70,653)	(1.5)%
Planning Commission	\$143,300	\$151,901	\$142,461	\$(9,440)	(6.2)%
Gross Expenditures/Appropriations	\$4,110,185	\$5,083,147	\$5,009,554	\$(73,593)	(1.4)%
Total Intrafund Reimbursements	\$(410,192)	\$(410,188)	\$(449,062)	\$(38,874)	9.5%
Total Expenditures/Appropriations	\$3,699,993	\$4,672,959	\$4,560,492	\$(112,467)	(2.4)%
Revenue	\$560,925	\$1,724,849	\$1,593,053	\$(131,796)	(7.6)%
Total Interfund Reimbursements	\$1,796	\$—	\$—	\$—	—%
Total Revenue	\$562,722	\$1,724,849	\$1,593,053	\$(131,796)	(7.6)%
Net Cost	\$3,137,272	\$2,948,110	\$2,967,439	\$19,329	0.7%
Positions	20.0	20.0	20.0	—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,699,641	\$2,708,822	\$2,875,467	\$166,645	6.2%
Services & Supplies	\$1,222,107	\$1,032,377	\$1,095,324	\$62,947	6.1%
Equipment	\$74,768	\$1,226,988	\$952,725	\$(274,263)	(22.4)%
Intrafund Charges	\$113,669	\$114,960	\$86,038	\$(28,922)	(25.2)%
Gross Expenditures/Appropriations	\$4,110,185	\$5,083,147	\$5,009,554	\$(73,593)	(1.4)%
Other Intrafund Reimbursements	\$(410,192)	\$(410,188)	\$(449,062)	\$(38,874)	9.5%
Total Intrafund Reimbursements	\$(410,192)	\$(410,188)	\$(449,062)	\$(38,874)	9.5%
Total Expenditures/Appropriations	\$3,699,993	\$4,672,959	\$4,560,492	\$(112,467)	(2.4)%
Licenses, Permits & Franchises	\$42,638	\$56,000	\$56,000	\$—	—%
Charges for Services	\$165,547	\$162,993	\$264,699	\$101,706	62.4%
Miscellaneous Revenues	\$352,740	\$1,505,856	\$1,272,354	\$(233,502)	(15.5)%
Revenue	\$560,925	\$1,724,849	\$1,593,053	\$(131,796)	(7.6)%
Other Interfund Reimbursements	\$1,796	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$1,796	\$—	\$—	\$—	—%
Total Revenue	\$562,722	\$1,724,849	\$1,593,053	\$(131,796)	(7.6)%
Net Cost	\$3,137,272	\$2,948,110	\$2,967,439	\$19,329	0.7%
Positions	20.0	20.0	20.0	—	—%

Summary of Changes

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

Summary of Recommended Growth by Program

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

Assessment Appeals

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$146,783	\$146,543	\$152,043	\$5,500	3.8%
Services & Supplies	\$1,906	\$5,650	\$6,650	\$1,000	17.7%
Gross Expenditures/Appropriations	\$148,689	\$152,193	\$158,693	\$6,500	4.3%
Other Intrafund Reimbursements	\$(28,816)	\$(28,812)	\$(51,686)	\$(22,874)	79.4%
Total Intrafund Reimbursements	\$(28,816)	\$(28,812)	\$(51,686)	\$(22,874)	79.4%
Total Expenditures/Appropriations	\$119,873	\$123,381	\$107,007	\$(16,374)	(13.3)%
Charges for Services	\$250	\$750	\$750	\$—	—%
Miscellaneous Revenues	\$117,006	\$105,278	\$162,406	\$57,128	54.3%
Revenue	\$117,256	\$106,028	\$163,156	\$57,128	53.9%
Total Revenue	\$117,256	\$106,028	\$163,156	\$57,128	53.9%
Net Cost	\$2,618	\$17,353	\$(56,149)	\$(73,502)	(423.6)%
Positions	1.0	1.0	1.0	—	—%

Summary of Changes

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

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

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

The change in total revenue is due to:

- An increase in assessment appeal fees.

Clerk of the Board

Program Overview

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

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,439,450	\$2,442,578	\$2,613,163	\$170,585	7.0%
Services & Supplies	\$1,190,310	\$994,527	\$1,056,474	\$61,947	6.2%
Equipment	\$74,768	\$1,226,988	\$952,725	\$(274,263)	(22.4)%
Intrafund Charges	\$113,669	\$114,960	\$86,038	\$(28,922)	(25.2)%
Gross Expenditures/Appropriations	\$3,818,197	\$4,779,053	\$4,708,400	\$(70,653)	(1.5)%
Other Intrafund Reimbursements	\$(381,376)	\$(381,376)	\$(397,376)	\$(16,000)	4.2%
Total Intrafund Reimbursements	\$(381,376)	\$(381,376)	\$(397,376)	\$(16,000)	4.2%
Total Expenditures/Appropriations	\$3,436,821	\$4,397,677	\$4,311,024	\$(86,653)	(2.0)%
Licenses, Permits & Franchises	\$20,919	\$26,000	\$26,000	\$—	—%
Charges for Services	\$165,297	\$162,193	\$263,899	\$101,706	62.7%
Miscellaneous Revenues	\$235,734	\$1,400,578	\$1,109,948	\$(290,630)	(20.8)%
Revenue	\$421,951	\$1,588,771	\$1,399,847	\$(188,924)	(11.9)%
Other Interfund Reimbursements	\$1,796	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$1,796	\$—	\$—	\$—	—%
Total Revenue	\$423,748	\$1,588,771	\$1,399,847	\$(188,924)	(11.9)%
Net Cost	\$3,013,073	\$2,808,906	\$2,911,177	\$102,271	3.6%
Positions	18.0	18.0	18.0	—	—%

Summary of Changes

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

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

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

The change in total revenue is due to:

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

Recommended Growth Detail for the Program

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

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

Planning Commission

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$113,408	\$119,701	\$110,261	\$(9,440)	(7.9)%
Services & Supplies	\$29,892	\$32,200	\$32,200	\$—	—%
Gross Expenditures/Appropriations	\$143,300	\$151,901	\$142,461	\$(9,440)	(6.2)%
Total Expenditures/Appropriations	\$143,300	\$151,901	\$142,461	\$(9,440)	(6.2)%
Licenses, Permits & Franchises	\$21,719	\$30,000	\$30,000	\$—	—%
Charges for Services	\$—	\$50	\$50	\$—	—%
Revenue	\$21,719	\$30,050	\$30,050	\$—	—%
Total Revenue	\$21,719	\$30,050	\$30,050	\$—	—%
Net Cost	\$121,581	\$121,851	\$112,411	\$(9,440)	(7.7)%
Positions	1.0	1.0	1.0	—	—%

Summary of Changes

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

Community Investment Program

Budget Unit Functions & Responsibilities

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

- Community Investment Program
- Remaining Tobacco Litigation Settlement Allocation

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

Goals

- Develop and sustain livable and attractive neighborhoods and communities.

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Community Investment Program	\$—	\$46,321	\$—	\$(46,321)	(100.0)%
Remaining Tobacco Litigation Settlement Allocation	\$25,562	\$19,222	\$—	\$(19,222)	(100.0)%
Gross Expenditures/Appropriations	\$25,562	\$65,543	\$—	\$(65,543)	(100.0)%
Total Expenditures/Appropriations	\$25,562	\$65,543	\$—	\$(65,543)	(100.0)%
Total Financing Uses	\$25,562	\$65,543	\$—	\$(65,543)	(100.0)%
Total Use of Fund Balance	\$91,104	\$65,543	\$—	\$(65,543)	(100.0)%
Total Financing Sources	\$91,104	\$65,543	\$—	\$(65,543)	(100.0)%
Net Cost	\$(65,542)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$25,562	\$65,543	\$—	\$(65,543)	(100.0)%
Gross Expenditures/Appropriations	\$25,562	\$65,543	\$—	\$(65,543)	(100.0)%
Total Expenditures/Appropriations	\$25,562	\$65,543	\$—	\$(65,543)	(100.0)%
Total Financing Uses	\$25,562	\$65,543	\$—	\$(65,543)	(100.0)%
Fund Balance	\$91,104	\$65,543	\$—	\$(65,543)	(100.0)%
Total Use of Fund Balance	\$91,104	\$65,543	\$—	\$(65,543)	(100.0)%
Total Financing Sources	\$91,104	\$65,543	\$—	\$(65,543)	(100.0)%
Net Cost	\$(65,542)	\$—	\$—	\$—	—%

Community Investment Program

Program Overview

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

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

FOR INFORMATION ONLY

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$—	\$46,321	\$—	\$(46,321)	(100.0)%
Gross Expenditures/Appropriations	\$—	\$46,321	\$—	\$(46,321)	(100.0)%
Total Expenditures/Appropriations	\$—	\$46,321	\$—	\$(46,321)	(100.0)%
Total Financing Uses	\$—	\$46,321	\$—	\$(46,321)	(100.0)%
Fund Balance	\$46,321	\$46,321	\$—	\$(46,321)	(100.0)%
Total Use of Fund Balance	\$46,321	\$46,321	\$—	\$(46,321)	(100.0)%
Total Financing Sources	\$46,321	\$46,321	\$—	\$(46,321)	(100.0)%
Net Cost	\$(46,321)	\$—	\$—	\$—	—%

Remaining Tobacco Litigation Settlement Allocation

Program Overview

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

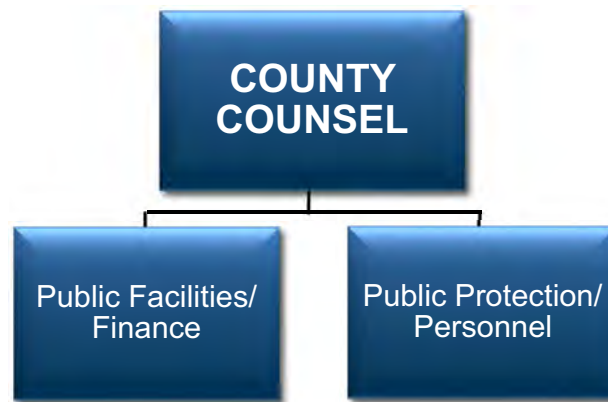
Effective FY 2025-26, this fund is closed and all remaining funds were transferred to the Transient Occupancy Tax budget (BU 4060000).

FOR INFORMATION ONLY

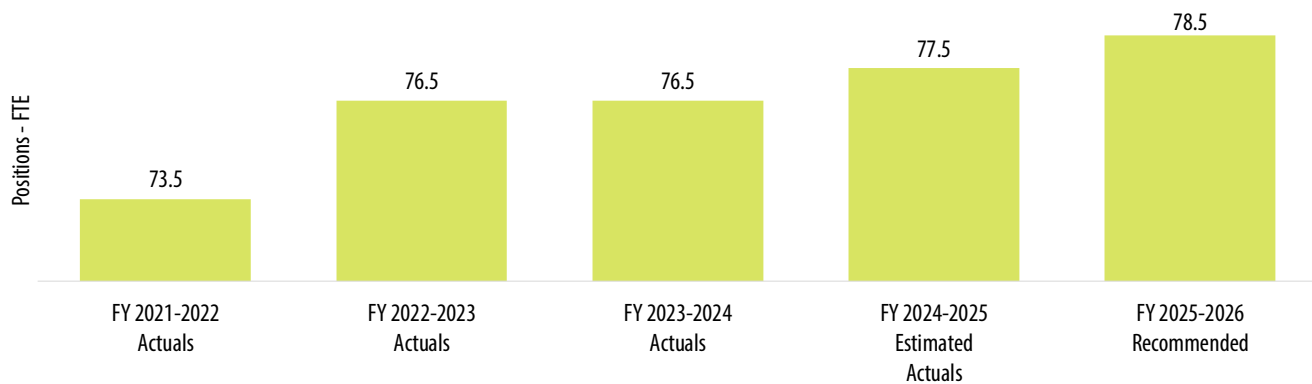
Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$25,562	\$19,222	\$—	\$(19,222)	(100.0)%
Gross Expenditures/Appropriations	\$25,562	\$19,222	\$—	\$(19,222)	(100.0)%
Total Expenditures/Appropriations	\$25,562	\$19,222	\$—	\$(19,222)	(100.0)%
Total Financing Uses	\$25,562	\$19,222	\$—	\$(19,222)	(100.0)%
Fund Balance	\$44,783	\$19,222	\$—	\$(19,222)	(100.0)%
Total Use of Fund Balance	\$44,783	\$19,222	\$—	\$(19,222)	(100.0)%
Total Financing Sources	\$44,783	\$19,222	\$—	\$(19,222)	(100.0)%
Net Cost	\$(19,221)	\$—	\$—	\$—	—%

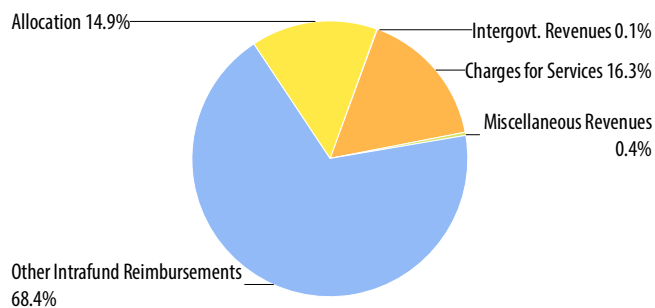
County Council
Department Structure
Lisa A. Travis, County Council



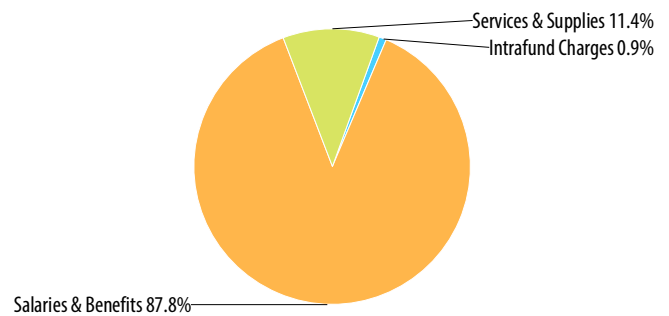
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Goals

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

Accomplishments

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
County Counsel	\$21,751,071	\$23,750,975	\$24,373,923	\$622,948	2.6%
Gross Expenditures/Appropriations	\$21,751,071	\$23,750,975	\$24,373,923	\$622,948	2.6%
Total Intrafund Reimbursements	\$(14,784,279)	\$(15,861,106)	\$(16,673,744)	\$(812,638)	5.1%
Total Expenditures/Appropriations	\$6,966,792	\$7,889,869	\$7,700,179	\$(189,690)	(2.4)%
Revenue	\$3,923,540	\$4,069,373	\$4,078,515	\$9,142	0.2%
Total Revenue	\$3,923,540	\$4,069,373	\$4,078,515	\$9,142	0.2%
Net Cost	\$3,043,252	\$3,820,496	\$3,621,664	\$(198,832)	(5.2)%
Positions	76.5	77.5	78.5	1.0	1.3%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$19,467,169	\$20,828,709	\$21,389,215	\$560,506	2.7%
Services & Supplies	\$2,061,992	\$2,725,444	\$2,769,368	\$43,924	1.6%
Intrafund Charges	\$221,910	\$196,822	\$215,340	\$18,518	9.4%
Gross Expenditures/Appropriations	\$21,751,071	\$23,750,975	\$24,373,923	\$622,948	2.6%
Other Intrafund Reimbursements	\$(14,784,279)	\$(15,861,106)	\$(16,673,744)	\$(812,638)	5.1%
Total Intrafund Reimbursements	\$(14,784,279)	\$(15,861,106)	\$(16,673,744)	\$(812,638)	5.1%
Total Expenditures/Appropriations	\$6,966,792	\$7,889,869	\$7,700,179	\$(189,690)	(2.4)%
Intergovernmental Revenues	\$27,923	\$25,000	\$15,000	\$(10,000)	(40.0)%
Charges for Services	\$3,807,369	\$3,984,373	\$3,973,515	\$(10,858)	(0.3)%
Miscellaneous Revenues	\$88,248	\$60,000	\$90,000	\$30,000	50.0%
Revenue	\$3,923,540	\$4,069,373	\$4,078,515	\$9,142	0.2%
Total Revenue	\$3,923,540	\$4,069,373	\$4,078,515	\$9,142	0.2%
Net Cost	\$3,043,252	\$3,820,496	\$3,621,664	\$(198,832)	(5.2)%
Positions	76.5	77.5	78.5	1.0	1.3%

Summary of Changes

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

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

- An increase in negotiated salary and benefit costs.

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

The change in total revenue is primarily due to

- Increased charges for services resulting from increased costs.

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

- 1.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

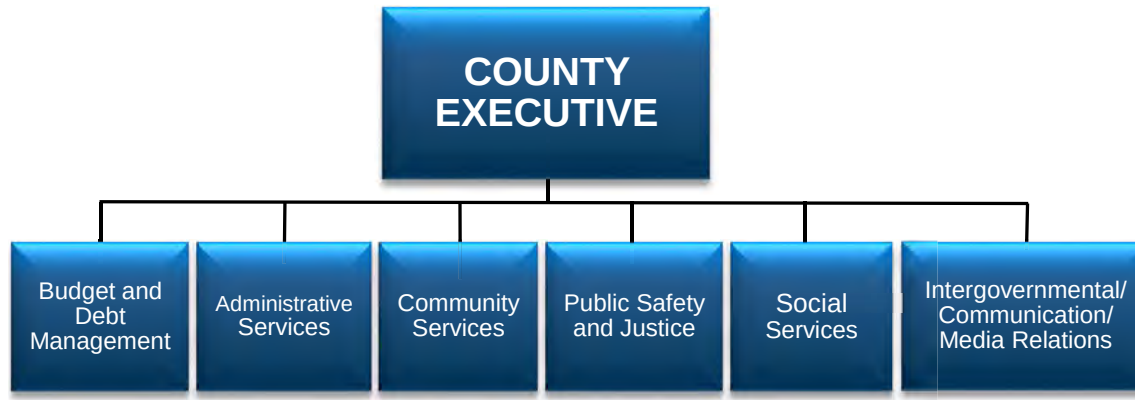
Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
County Counsel	375,550	(375,550)	—	—	1.0

Recommended Growth Detail for the Program

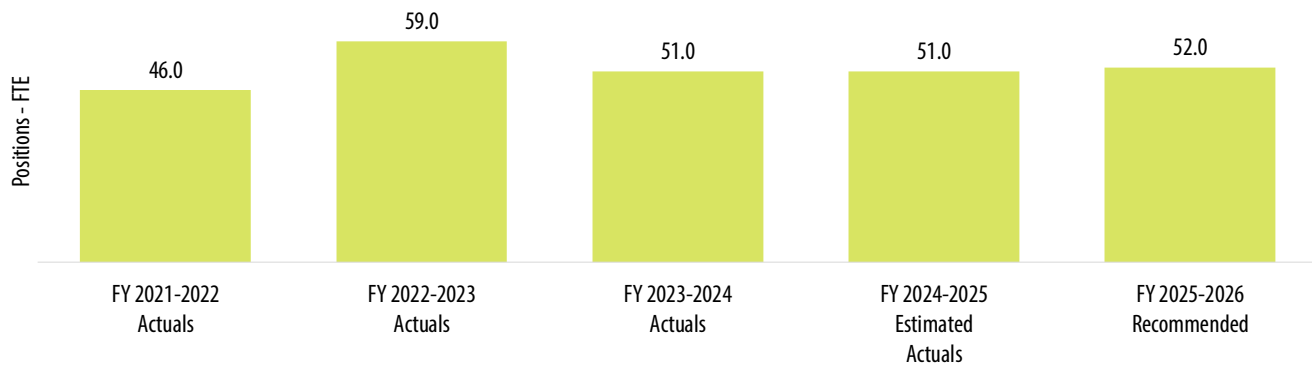
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CoCo - Add 1.0 Sup Attorney - DHS					
	375,550	(375,550)	—	—	1.0

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

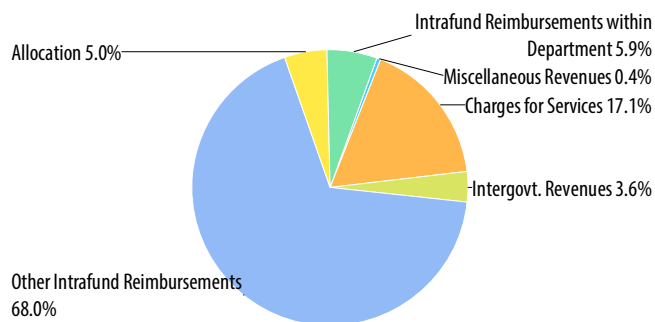
County Executive Cabinet
Department Structure
David Villanueva, County Executive



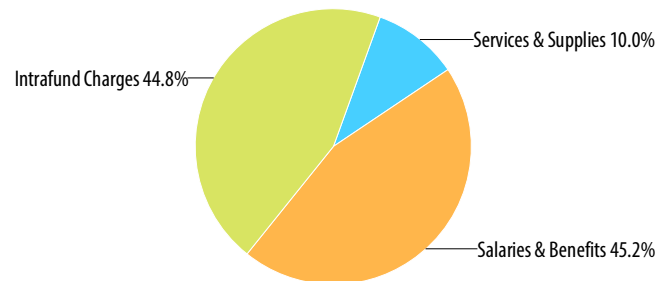
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Budget and Debt Management	\$4,936,214	\$5,466,215	\$5,350,074	\$(116,141)	(2.1)%
Executive Cabinet	\$15,204,528	\$17,398,465	\$17,667,196	\$268,731	1.5%
Government Relations/Legislation	\$490,488	\$559,307	\$524,782	\$(34,525)	(6.2)%
Local Agency Formation Commission Support	\$556,717	\$630,985	\$651,086	\$20,101	3.2%
Public Information Office	\$2,248,932	\$2,756,372	\$3,049,910	\$293,538	10.6%
Gross Expenditures/Appropriations	\$23,436,878	\$26,811,344	\$27,243,048	\$431,704	1.6%
Total Intrafund Reimbursements	\$(17,214,627)	\$(19,882,681)	\$(20,119,940)	\$(237,259)	1.2%
Total Expenditures/Appropriations	\$6,222,251	\$6,928,663	\$7,123,108	\$194,445	2.8%
Revenue	\$4,869,936	\$5,534,980	\$5,753,082	\$218,102	3.9%
Total Revenue	\$4,869,936	\$5,534,980	\$5,753,082	\$218,102	3.9%
Net Cost	\$1,352,315	\$1,393,683	\$1,370,026	\$(23,657)	(1.7)%
Positions	51.0	51.0	52.0	1.0	2.0%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$10,819,266	\$11,854,219	\$12,304,556	\$450,337	3.8%
Services & Supplies	\$2,194,373	\$2,700,291	\$2,733,599	\$33,308	1.2%
Intrafund Charges	\$10,423,240	\$12,256,834	\$12,204,893	\$(51,941)	(0.4)%
Gross Expenditures/Appropriations	\$23,436,878	\$26,811,344	\$27,243,048	\$431,704	1.6%
Other Intrafund Reimbursements	\$(17,214,627)	\$(18,173,350)	\$(18,523,613)	\$(350,263)	1.9%
Intrafund Reimbursements within Department	\$—	\$(1,709,331)	\$(1,596,327)	\$113,004	(6.6)%
Total Intrafund Reimbursements	\$(17,214,627)	\$(19,882,681)	\$(20,119,940)	\$(237,259)	1.2%
Total Expenditures/Appropriations	\$6,222,251	\$6,928,663	\$7,123,108	\$194,445	2.8%
Intergovernmental Revenues	\$644,842	\$742,751	\$972,375	\$229,624	30.9%
Charges for Services	\$4,079,722	\$4,648,229	\$4,667,394	\$19,165	0.4%
Miscellaneous Revenues	\$145,372	\$144,000	\$113,313	\$(30,687)	(21.3)%
Revenue	\$4,869,936	\$5,534,980	\$5,753,082	\$218,102	3.9%
Total Revenue	\$4,869,936	\$5,534,980	\$5,753,082	\$218,102	3.9%
Net Cost	\$1,352,315	\$1,393,683	\$1,370,026	\$(23,657)	(1.7)%
Positions	51.0	51.0	52.0	1.0	2.0%

Summary of Changes

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

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

- 1.0 FTE increase in a recommended growth request.

Summary of Recommended Growth by Program

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

Budget and Debt Management

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$4,305,521	\$4,537,351	\$4,560,661	\$23,310	0.5%
Services & Supplies	\$62,965	\$82,835	\$48,061	\$(34,774)	(42.0)%
Intrafund Charges	\$567,729	\$846,029	\$741,352	\$(104,677)	(12.4)%
Gross Expenditures/Appropriations	\$4,936,214	\$5,466,215	\$5,350,074	\$(116,141)	(2.1)%
Other Intrafund Reimbursements	\$(4,162,073)	\$(4,521,377)	\$(4,421,725)	\$99,652	(2.2)%
Total Intrafund Reimbursements	\$(4,162,073)	\$(4,521,377)	\$(4,421,725)	\$99,652	(2.2)%
Total Expenditures/Appropriations	\$774,141	\$944,838	\$928,349	\$(16,489)	(1.7)%
Charges for Services	\$560,524	\$639,364	\$649,961	\$10,597	1.7%
Miscellaneous Revenues	\$1,372	\$—	\$—	\$—	—%
Revenue	\$561,895	\$639,364	\$649,961	\$10,597	1.7%
Total Revenue	\$561,895	\$639,364	\$649,961	\$10,597	1.7%
Net Cost	\$212,246	\$305,474	\$278,388	\$(27,086)	(8.9)%
Positions	19.0	19.0	19.0	—	—%

Summary of Changes

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

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

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

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

Executive Cabinet

Program Overview

The **Executive Cabinet** includes the County Executive, Deputy County Executives for Administrative Services, Community Services, Public Safety and Justice, and Social Services. Also included are Sustainability, support staff, and associated administrative costs.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$3,963,061	\$4,350,443	\$4,598,982	\$248,539	5.7%
Services & Supplies	\$1,687,093	\$2,088,445	\$2,028,664	\$(59,781)	(2.9)%
Intrafund Charges	\$9,554,374	\$10,959,577	\$11,039,550	\$79,973	0.7%
Gross Expenditures/Appropriations	\$15,204,528	\$17,398,465	\$17,667,196	\$268,731	1.5%
Other Intrafund Reimbursements	\$(11,065,080)	\$(11,217,076)	\$(11,565,652)	\$(348,576)	3.1%
Intrafund Reimbursements within Department	\$—	\$(1,709,331)	\$(1,596,327)	\$113,004	(6.6)%
Total Intrafund Reimbursements	\$(11,065,080)	\$(12,926,407)	\$(13,161,979)	\$(235,572)	1.8%
Total Expenditures/Appropriations	\$4,139,448	\$4,472,058	\$4,505,217	\$33,159	0.7%
Intergovernmental Revenues	\$644,842	\$742,751	\$972,375	\$229,624	30.9%
Charges for Services	\$2,362,878	\$2,698,098	\$2,498,204	\$(199,894)	(7.4)%
Revenue	\$3,007,720	\$3,440,849	\$3,470,579	\$29,730	0.9%
Total Revenue	\$3,007,720	\$3,440,849	\$3,470,579	\$29,730	0.9%
Net Cost	\$1,131,728	\$1,031,209	\$1,034,638	\$3,429	0.3%
Positions	17.0	17.0	17.0	—	—%

Summary of Changes

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

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

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

The change in total revenue is due to:

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

Recommended Growth Detail for the Program

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

Government Relations/Legislation

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$280,049	\$294,113	\$304,346	\$10,233	3.5%
Services & Supplies	\$183,471	\$228,035	\$185,733	\$(42,302)	(18.6)%
Intrafund Charges	\$26,968	\$37,159	\$34,703	\$(2,456)	(6.6)%
Gross Expenditures/Appropriations	\$490,488	\$559,307	\$524,782	\$(34,525)	(6.2)%
Other Intrafund Reimbursements	\$(198,147)	\$(218,307)	\$(214,469)	\$3,838	(1.8)%
Total Intrafund Reimbursements	\$(198,147)	\$(218,307)	\$(214,469)	\$3,838	(1.8)%
Total Expenditures/Appropriations	\$292,341	\$341,000	\$310,313	\$(30,687)	(9.0)%
Charges for Services	\$140,000	\$140,000	\$140,000	\$—	—%
Miscellaneous Revenues	\$144,000	\$144,000	\$113,313	\$(30,687)	(21.3)%
Revenue	\$284,000	\$284,000	\$253,313	\$(30,687)	(10.8)%
Total Revenue	\$284,000	\$284,000	\$253,313	\$(30,687)	(10.8)%
Net Cost	\$8,341	\$57,000	\$57,000	\$—	—%
Positions	1.0	1.0	1.0	—	—%

Summary of Changes

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

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

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

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

Local Agency Formation Commission Support

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$546,812	\$620,260	\$637,769	\$17,509	2.8%
Services & Supplies	\$5,419	\$5,409	\$5,759	\$350	6.5%
Intrafund Charges	\$4,486	\$5,316	\$7,558	\$2,242	42.2%
Gross Expenditures/Appropriations	\$556,717	\$630,985	\$651,086	\$20,101	3.2%
Total Expenditures/Appropriations	\$556,717	\$630,985	\$651,086	\$20,101	3.2%
Charges for Services	\$556,717	\$630,985	\$651,086	\$20,101	3.2%
Revenue	\$556,717	\$630,985	\$651,086	\$20,101	3.2%
Total Revenue	\$556,717	\$630,985	\$651,086	\$20,101	3.2%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	3.0	3.0	3.0	—	—%

Summary of Changes

The change in total appropriations is due to:

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

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

Public Information Office

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,723,824	\$2,052,052	\$2,202,798	\$150,746	7.3%
Services & Supplies	\$255,425	\$295,567	\$465,382	\$169,815	57.5%
Intrafund Charges	\$269,683	\$408,753	\$381,730	\$(27,023)	(6.6)%
Gross Expenditures/Appropriations	\$2,248,932	\$2,756,372	\$3,049,910	\$293,538	10.6%
Other Intrafund Reimbursements	\$(1,789,328)	\$(2,216,590)	\$(2,321,767)	\$(105,177)	4.7%
Total Intrafund Reimbursements	\$(1,789,328)	\$(2,216,590)	\$(2,321,767)	\$(105,177)	4.7%
Total Expenditures/Appropriations	\$459,604	\$539,782	\$728,143	\$188,361	34.9%
Charges for Services	\$459,604	\$539,782	\$728,143	\$188,361	34.9%
Revenue	\$459,604	\$539,782	\$728,143	\$188,361	34.9%
Total Revenue	\$459,604	\$539,782	\$728,143	\$188,361	34.9%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	11.0	11.0	12.0	1.0	9.1%

Summary of Changes

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

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

The change in total revenue is due to:

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

Recommended Growth Detail for the Program

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

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

Antelope Public Facilities Financing Plan

Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Antelope PFFP Drainage Facilities	\$—	\$37,521	\$38,521	\$1,000	2.7%
Antelope PFFP East Antelope Local Roadway	\$1,183	\$404,491	\$404,059	\$(432)	(0.1)%
Antelope PFFP Roadway Facilities	\$91,386	\$3,518,628	\$5,879,609	\$2,360,981	67.1%
Antelope PFFP Water Facilities and Services	\$1,183	\$116,327	\$117,327	\$1,000	0.9%
Gross Expenditures/Appropriations	\$93,752	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Total Expenditures/Appropriations	\$93,752	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Total Financing Uses	\$93,752	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Revenue	\$298,506	\$1,709,989	\$30,500	\$(1,679,489)	(98.2)%
Total Revenue	\$298,506	\$1,709,989	\$30,500	\$(1,679,489)	(98.2)%
Total Use of Fund Balance	\$2,162,225	\$2,366,978	\$6,409,016	\$4,042,038	170.8%
Total Financing Sources	\$2,460,731	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Net Cost	\$(2,366,979)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$93,752	\$305,110	\$305,110	\$—	—%
Other Charges	\$—	\$3,771,857	\$6,134,406	\$2,362,549	62.6%
Gross Expenditures/Appropriations	\$93,752	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Total Expenditures/Appropriations	\$93,752	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Total Financing Uses	\$93,752	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Revenue from Use Of Money & Property	\$113,297	\$30,500	\$30,500	\$—	—%
Intergovernmental Revenues	\$—	\$1,679,489	\$—	\$(1,679,489)	(100.0)%
Charges for Services	\$185,209	\$—	\$—	\$—	—%
Revenue	\$298,506	\$1,709,989	\$30,500	\$(1,679,489)	(98.2)%
Total Revenue	\$298,506	\$1,709,989	\$30,500	\$(1,679,489)	(98.2)%
Fund Balance	\$2,162,225	\$2,366,978	\$6,409,016	\$4,042,038	170.8%
Total Use of Fund Balance	\$2,162,225	\$2,366,978	\$6,409,016	\$4,042,038	170.8%
Total Financing Sources	\$2,460,731	\$4,076,967	\$6,439,516	\$2,362,549	57.9%
Net Cost	\$(2,366,979)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

Antelope PFFP Drainage Facilities

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$—	\$37,521	\$38,521	\$1,000	2.7%
Gross Expenditures/Appropriations	\$—	\$37,521	\$38,521	\$1,000	2.7%
Total Expenditures/Appropriations	\$—	\$37,521	\$38,521	\$1,000	2.7%
Total Financing Uses	\$—	\$37,521	\$38,521	\$1,000	2.7%
Revenue from Use Of Money & Property	\$1,656	\$500	\$500	\$—	—%
Revenue	\$1,656	\$500	\$500	\$—	—%
Total Revenue	\$1,656	\$500	\$500	\$—	—%
Fund Balance	\$35,365	\$37,021	\$38,021	\$1,000	2.7%
Total Use of Fund Balance	\$35,365	\$37,021	\$38,021	\$1,000	2.7%
Total Financing Sources	\$37,021	\$37,521	\$38,521	\$1,000	2.7%
Net Cost	\$(37,021)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

Antelope PFFP East Antelope Local Roadway

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,183	\$4,110	\$4,110	\$—	—%
Other Charges	\$—	\$400,381	\$399,949	\$(432)	(0.1)%
Gross Expenditures/Appropriations	\$1,183	\$404,491	\$404,059	\$(432)	(0.1)%
Total Expenditures/Appropriations	\$1,183	\$404,491	\$404,059	\$(432)	(0.1)%
Total Financing Uses	\$1,183	\$404,491	\$404,059	\$(432)	(0.1)%
Revenue from Use Of Money & Property	\$16,699	\$2,500	\$2,500	\$—	—%
Charges for Services	\$47,344	\$—	\$—	\$—	—%
Revenue	\$64,043	\$2,500	\$2,500	\$—	—%
Total Revenue	\$64,043	\$2,500	\$2,500	\$—	—%
Fund Balance	\$339,131	\$401,991	\$401,559	\$(432)	(0.1)%
Total Use of Fund Balance	\$339,131	\$401,991	\$401,559	\$(432)	(0.1)%
Total Financing Sources	\$403,174	\$404,491	\$404,059	\$(432)	(0.1)%
Net Cost	\$(401,991)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

Antelope PFFP Roadway Facilities

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$91,386	\$300,000	\$300,000	\$—	—%
Other Charges	\$—	\$3,218,628	\$5,579,609	\$2,360,981	73.4%
Gross Expenditures/Appropriations	\$91,386	\$3,518,628	\$5,879,609	\$2,360,981	67.1%
Total Expenditures/Appropriations	\$91,386	\$3,518,628	\$5,879,609	\$2,360,981	67.1%
Total Financing Uses	\$91,386	\$3,518,628	\$5,879,609	\$2,360,981	67.1%
Revenue from Use Of Money & Property	\$89,820	\$25,000	\$25,000	\$—	—%
Intergovernmental Revenues	\$—	\$1,679,489	\$—	\$(1,679,489)	(100.0)%
Charges for Services	\$137,864	\$—	\$—	\$—	—%
Revenue	\$227,684	\$1,704,489	\$25,000	\$(1,679,489)	(98.5)%
Total Revenue	\$227,684	\$1,704,489	\$25,000	\$(1,679,489)	(98.5)%
Fund Balance	\$1,677,841	\$1,814,139	\$5,854,609	\$4,040,470	222.7%
Total Use of Fund Balance	\$1,677,841	\$1,814,139	\$5,854,609	\$4,040,470	222.7%
Total Financing Sources	\$1,905,525	\$3,518,628	\$5,879,609	\$2,360,981	67.1%
Net Cost	\$(1,814,140)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in assumed reimbursements.

The change in total revenue is due to:

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

Antelope PFFP Water Facilities and Services

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,183	\$1,000	\$1,000	\$—	—%
Other Charges	\$—	\$115,327	\$116,327	\$1,000	0.9%
Gross Expenditures/Appropriations	\$1,183	\$116,327	\$117,327	\$1,000	0.9%
Total Expenditures/Appropriations	\$1,183	\$116,327	\$117,327	\$1,000	0.9%
Total Financing Uses	\$1,183	\$116,327	\$117,327	\$1,000	0.9%
Revenue from Use Of Money & Property	\$5,122	\$2,500	\$2,500	\$—	—%
Revenue	\$5,122	\$2,500	\$2,500	\$—	—%
Total Revenue	\$5,122	\$2,500	\$2,500	\$—	—%
Fund Balance	\$109,888	\$113,827	\$114,827	\$1,000	0.9%
Total Use of Fund Balance	\$109,888	\$113,827	\$114,827	\$1,000	0.9%
Total Financing Sources	\$115,010	\$116,327	\$117,327	\$1,000	0.9%
Net Cost	\$(113,827)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

CSA No. 10

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
County Service Area No. 10 Benefit Zone 3	\$338,079	\$576,009	\$632,373	\$56,364	9.8%
Gross Expenditures/Appropriations	\$338,079	\$576,009	\$632,373	\$56,364	9.8%
Total Expenditures/Appropriations	\$338,079	\$576,009	\$632,373	\$56,364	9.8%
Provision for Reserves	\$200,000	\$250,000	\$250,000	\$—	—%
Total Financing Uses	\$538,079	\$826,009	\$882,373	\$56,364	6.8%
Revenue	\$511,102	\$538,249	\$616,121	\$77,872	14.5%
Total Revenue	\$511,102	\$538,249	\$616,121	\$77,872	14.5%
Total Use of Fund Balance	\$314,737	\$287,760	\$266,252	\$(21,508)	(7.5)%
Total Financing Sources	\$825,839	\$826,009	\$882,373	\$56,364	6.8%
Net Cost	\$(287,759)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$338,079	\$576,009	\$632,373	\$56,364	9.8%
Gross Expenditures/Appropriations	\$338,079	\$576,009	\$632,373	\$56,364	9.8%
Total Expenditures/Appropriations	\$338,079	\$576,009	\$632,373	\$56,364	9.8%
Provision for Reserves	\$200,000	\$250,000	\$250,000	\$—	—%
Total Financing Uses	\$538,079	\$826,009	\$882,373	\$56,364	6.8%
Revenue from Use Of Money & Property	\$73,531	\$3,000	\$3,000	\$—	—%
Charges for Services	\$437,571	\$535,249	\$613,121	\$77,872	14.5%
Revenue	\$511,102	\$538,249	\$616,121	\$77,872	14.5%
Total Revenue	\$511,102	\$538,249	\$616,121	\$77,872	14.5%
Fund Balance	\$314,737	\$287,760	\$266,252	\$(21,508)	(7.5)%
Total Use of Fund Balance	\$314,737	\$287,760	\$266,252	\$(21,508)	(7.5)%
Total Financing Sources	\$825,839	\$826,009	\$882,373	\$56,364	6.8%
Net Cost	\$(287,759)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

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

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

Countywide Library Facilities

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Countywide Library Facilities	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Gross Expenditures/Appropriations	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Total Expenditures/Appropriations	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Total Financing Uses	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Revenue	\$1,608,298	\$290,200	\$290,200	\$—	—%
Total Revenue	\$1,608,298	\$290,200	\$290,200	\$—	—%
Total Use of Fund Balance	\$5,146,270	\$6,650,628	\$7,207,839	\$557,211	8.4%
Total Financing Sources	\$6,754,568	\$6,940,828	\$7,498,039	\$557,211	8.0%
Net Cost	\$(6,650,629)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Gross Expenditures/Appropriations	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Total Expenditures/Appropriations	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Total Financing Uses	\$103,939	\$6,940,828	\$7,498,039	\$557,211	8.0%
Revenue from Use Of Money & Property	\$267,124	\$25,200	\$25,200	\$—	—%
Charges for Services	\$1,341,174	\$265,000	\$265,000	\$—	—%
Revenue	\$1,608,298	\$290,200	\$290,200	\$—	—%
Total Revenue	\$1,608,298	\$290,200	\$290,200	\$—	—%
Fund Balance	\$5,146,270	\$6,650,628	\$7,207,839	\$557,211	8.4%
Total Use of Fund Balance	\$5,146,270	\$6,650,628	\$7,207,839	\$557,211	8.4%
Total Financing Sources	\$6,754,568	\$6,940,828	\$7,498,039	\$557,211	8.0%
Net Cost	\$(6,650,629)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

Florin Road Capital Project

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Florin Road Property and Business Improvement District (PBID)	\$—	\$461,163	\$471,163	\$10,000	2.2%
Gross Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$10,000	2.2%
Total Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$10,000	2.2%
Total Financing Uses	\$—	\$461,163	\$471,163	\$10,000	2.2%
Revenue	\$19,734	\$20,000	\$20,000	\$—	—%
Total Revenue	\$19,734	\$20,000	\$20,000	\$—	—%
Total Use of Fund Balance	\$421,429	\$441,163	\$451,163	\$10,000	2.3%
Total Financing Sources	\$441,163	\$461,163	\$471,163	\$10,000	2.2%
Net Cost	\$(441,163)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$—	\$461,163	\$471,163	\$10,000	2.2%
Gross Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$10,000	2.2%
Total Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$10,000	2.2%
Total Financing Uses	\$—	\$461,163	\$471,163	\$10,000	2.2%
Revenue from Use Of Money & Property	\$19,734	\$20,000	\$20,000	\$—	—%
Revenue	\$19,734	\$20,000	\$20,000	\$—	—%
Total Revenue	\$19,734	\$20,000	\$20,000	\$—	—%
Fund Balance	\$421,429	\$441,163	\$451,163	\$10,000	2.3%
Total Use of Fund Balance	\$421,429	\$441,163	\$451,163	\$10,000	2.3%
Total Financing Sources	\$441,163	\$461,163	\$471,163	\$10,000	2.2%
Net Cost	\$(441,163)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funds available for public improvement reimbursements.

Florin Vineyard No. 1 CFD 2016-2

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Florin Vineyard No.1 CFD	\$37,900	\$725,916	\$770,077	\$44,161	6.1%
Gross Expenditures/Appropriations	\$37,900	\$725,916	\$770,077	\$44,161	6.1%
Total Expenditures/Appropriations	\$37,900	\$725,916	\$770,077	\$44,161	6.1%
Total Financing Uses	\$37,900	\$725,916	\$770,077	\$44,161	6.1%
Revenue	\$88,950	\$84,553	\$86,614	\$2,061	2.4%
Total Revenue	\$88,950	\$84,553	\$86,614	\$2,061	2.4%
Total Use of Fund Balance	\$590,314	\$641,363	\$683,463	\$42,100	6.6%
Total Financing Sources	\$679,264	\$725,916	\$770,077	\$44,161	6.1%
Net Cost	\$(641,364)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$37,900	\$207,052	\$250,713	\$43,661	21.1%
Other Charges	\$—	\$518,864	\$519,364	\$500	0.1%
Gross Expenditures/Appropriations	\$37,900	\$725,916	\$770,077	\$44,161	6.1%
Total Expenditures/Appropriations	\$37,900	\$725,916	\$770,077	\$44,161	6.1%
Total Financing Uses	\$37,900	\$725,916	\$770,077	\$44,161	6.1%
Taxes	\$77,950	\$79,353	\$81,414	\$2,061	2.6%
Revenue from Use Of Money & Property	\$11,000	\$5,200	\$5,200	\$—	—%
Revenue	\$88,950	\$84,553	\$86,614	\$2,061	2.4%
Total Revenue	\$88,950	\$84,553	\$86,614	\$2,061	2.4%
Fund Balance	\$590,314	\$641,363	\$683,463	\$42,100	6.6%
Total Use of Fund Balance	\$590,314	\$641,363	\$683,463	\$42,100	6.6%
Total Financing Sources	\$679,264	\$725,916	\$770,077	\$44,161	6.1%
Net Cost	\$(641,364)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

- An increase in special taxes levied as planned.

Florin Vineyard Comm Plan

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Florin Vineyard Community Plan	\$961,441	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Gross Expenditures/Appropriations	\$961,441	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Total Expenditures/Appropriations	\$961,441	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Total Financing Uses	\$961,441	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Revenue	\$5,436,196	\$25,500	\$25,500	\$—	—%
Total Revenue	\$5,436,196	\$25,500	\$25,500	\$—	—%
Total Use of Fund Balance	\$2,396,423	\$6,871,178	\$8,422,309	\$1,551,131	22.6%
Total Financing Sources	\$7,832,619	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Net Cost	\$(6,871,178)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$265,050	\$6,316,411	\$8,038,911	\$1,722,500	27.3%
Other Charges	\$—	\$408,898	\$408,898	\$—	—%
Interfund Charges	\$696,390	\$171,369	\$—	\$(171,369)	(100.0)%
Gross Expenditures/Appropriations	\$961,441	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Total Expenditures/Appropriations	\$961,441	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Total Financing Uses	\$961,441	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Revenue from Use Of Money & Property	\$349,149	\$10,500	\$10,500	\$—	—%
Charges for Services	\$5,087,047	\$15,000	\$15,000	\$—	—%
Revenue	\$5,436,196	\$25,500	\$25,500	\$—	—%
Total Revenue	\$5,436,196	\$25,500	\$25,500	\$—	—%
Fund Balance	\$2,396,423	\$6,871,178	\$8,422,309	\$1,551,131	22.6%
Total Use of Fund Balance	\$2,396,423	\$6,871,178	\$8,422,309	\$1,551,131	22.6%
Total Financing Sources	\$7,832,619	\$6,896,678	\$8,447,809	\$1,551,131	22.5%
Net Cost	\$(6,871,178)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

Laguna Community Facilities District

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Laguna CFD	\$23,748	\$299,781	\$277,781	\$(22,000)	(7.3)%
Gross Expenditures/Appropriations	\$23,748	\$299,781	\$277,781	\$(22,000)	(7.3)%
Total Expenditures/Appropriations	\$23,748	\$299,781	\$277,781	\$(22,000)	(7.3)%
Total Financing Uses	\$23,748	\$299,781	\$277,781	\$(22,000)	(7.3)%
Revenue	\$13,891	\$3,000	\$3,000	\$—	—%
Total Revenue	\$13,891	\$3,000	\$3,000	\$—	—%
Total Use of Fund Balance	\$306,639	\$296,781	\$274,781	\$(22,000)	(7.4)%
Total Financing Sources	\$320,530	\$299,781	\$277,781	\$(22,000)	(7.3)%
Net Cost	\$(296,782)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$23,748	\$100,000	\$100,000	\$—	—%
Other Charges	\$—	\$199,781	\$177,781	\$(22,000)	(11.0)%
Gross Expenditures/Appropriations	\$23,748	\$299,781	\$277,781	\$(22,000)	(7.3)%
Total Expenditures/Appropriations	\$23,748	\$299,781	\$277,781	\$(22,000)	(7.3)%
Total Financing Uses	\$23,748	\$299,781	\$277,781	\$(22,000)	(7.3)%
Revenue from Use Of Money & Property	\$13,891	\$3,000	\$3,000	\$—	—%
Revenue	\$13,891	\$3,000	\$3,000	\$—	—%
Total Revenue	\$13,891	\$3,000	\$3,000	\$—	—%
Fund Balance	\$306,639	\$296,781	\$274,781	\$(22,000)	(7.4)%
Total Use of Fund Balance	\$306,639	\$296,781	\$274,781	\$(22,000)	(7.4)%
Total Financing Sources	\$320,530	\$299,781	\$277,781	\$(22,000)	(7.3)%
Net Cost	\$(296,782)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in funds available.

Laguna Crk/Elliott Rch CFD No. 1

Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$2,357,189	\$3,753,374	\$3,337,292	\$(416,082)	(11.1)%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$1,398,590	\$1,723,559	\$1,772,477	\$48,918	2.8%
Gross Expenditures/Appropriations	\$3,755,779	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Total Expenditures/Appropriations	\$3,755,779	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Provision for Reserves	\$18,505	\$—	\$—	\$—	—%
Total Financing Uses	\$3,774,284	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Revenue	\$117,426	\$18,000	\$18,000	\$—	—%
Total Revenue	\$117,426	\$18,000	\$18,000	\$—	—%
Total Use of Fund Balance	\$9,115,787	\$5,458,933	\$5,091,769	\$(367,164)	(6.7)%
Total Financing Sources	\$9,233,213	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Net Cost	\$(5,458,929)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$311,012	\$615,000	\$615,000	\$—	—%
Other Charges	\$3,444,767	\$4,861,933	\$4,494,769	\$(367,164)	(7.6)%
Gross Expenditures/Appropriations	\$3,755,779	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Total Expenditures/Appropriations	\$3,755,779	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Provision for Reserves	\$18,505	\$—	\$—	\$—	—%
Total Financing Uses	\$3,774,284	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Revenue from Use Of Money & Property	\$117,426	\$18,000	\$18,000	\$—	—%
Revenue	\$117,426	\$18,000	\$18,000	\$—	—%
Total Revenue	\$117,426	\$18,000	\$18,000	\$—	—%
Reserve Release	\$3,444,766	\$2	\$—	\$(2)	(100.0)%
Fund Balance	\$5,671,021	\$5,458,931	\$5,091,769	\$(367,162)	(6.7)%
Total Use of Fund Balance	\$9,115,787	\$5,458,933	\$5,091,769	\$(367,164)	(6.7)%
Total Financing Sources	\$9,233,213	\$5,476,933	\$5,109,769	\$(367,164)	(6.7)%
Net Cost	\$(5,458,929)	\$—	\$—	\$—	—%

Summary of Changes

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

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

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$154,709	\$350,000	\$350,000	\$—	—%
Other Charges	\$2,202,480	\$3,403,374	\$2,987,292	\$(416,082)	(12.2)%
Gross Expenditures/Appropriations	\$2,357,189	\$3,753,374	\$3,337,292	\$(416,082)	(11.1)%
Total Expenditures/Appropriations	\$2,357,189	\$3,753,374	\$3,337,292	\$(416,082)	(11.1)%
Provision for Reserves	\$18,504	\$—	\$—	\$—	—%
Total Financing Uses	\$2,375,693	\$3,753,374	\$3,337,292	\$(416,082)	(11.1)%
Revenue from Use Of Money & Property	\$88,461	\$15,000	\$15,000	\$—	—%
Revenue	\$88,461	\$15,000	\$15,000	\$—	—%
Total Revenue	\$88,461	\$15,000	\$15,000	\$—	—%
Reserve Release	\$2,202,480	\$1	\$—	\$(1)	(100.0)%
Fund Balance	\$3,823,124	\$3,738,373	\$3,322,292	\$(416,081)	(11.1)%
Total Use of Fund Balance	\$6,025,604	\$3,738,374	\$3,322,292	\$(416,082)	(11.1)%
Total Financing Sources	\$6,114,065	\$3,753,374	\$3,337,292	\$(416,082)	(11.1)%
Net Cost	\$(3,738,372)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in reimbursement payment.

There are no longer any reserves associated with this program.

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

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$156,303	\$265,000	\$265,000	\$—	—%
Other Charges	\$1,242,287	\$1,458,559	\$1,507,477	\$48,918	3.4%
Gross Expenditures/Appropriations	\$1,398,590	\$1,723,559	\$1,772,477	\$48,918	2.8%
Total Expenditures/Appropriations	\$1,398,590	\$1,723,559	\$1,772,477	\$48,918	2.8%
Provision for Reserves	\$1	\$—	\$—	\$—	—%
Total Financing Uses	\$1,398,591	\$1,723,559	\$1,772,477	\$48,918	2.8%
Revenue from Use Of Money & Property	\$28,965	\$3,000	\$3,000	\$—	—%
Revenue	\$28,965	\$3,000	\$3,000	\$—	—%
Total Revenue	\$28,965	\$3,000	\$3,000	\$—	—%
Reserve Release	\$1,242,286	\$1	\$—	\$(1)	(100.0)%
Fund Balance	\$1,847,897	\$1,720,558	\$1,769,477	\$48,919	2.8%
Total Use of Fund Balance	\$3,090,183	\$1,720,559	\$1,769,477	\$48,918	2.8%
Total Financing Sources	\$3,119,148	\$1,723,559	\$1,772,477	\$48,918	2.8%
Net Cost	\$(1,720,557)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funds available for public facilities.

There are no longer any reserves associated with this program.

Laguna Stonelake CFD

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Laguna Stonelake CFD	\$123,076	\$378,951	\$281,762	\$(97,189)	(25.6)%
Gross Expenditures/Appropriations	\$123,076	\$378,951	\$281,762	\$(97,189)	(25.6)%
Total Expenditures/Appropriations	\$123,076	\$378,951	\$281,762	\$(97,189)	(25.6)%
Total Financing Uses	\$123,076	\$378,951	\$281,762	\$(97,189)	(25.6)%
Revenue	\$128,647	\$125,000	\$5,000	\$(120,000)	(96.0)%
Total Revenue	\$128,647	\$125,000	\$5,000	\$(120,000)	(96.0)%
Total Use of Fund Balance	\$248,381	\$253,951	\$276,762	\$22,811	9.0%
Total Financing Sources	\$377,028	\$378,951	\$281,762	\$(97,189)	(25.6)%
Net Cost	\$(253,952)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$123,076	\$377,951	\$280,762	\$(97,189)	(25.7)%
Other Charges	\$—	\$1,000	\$1,000	\$—	—%
Gross Expenditures/Appropriations	\$123,076	\$378,951	\$281,762	\$(97,189)	(25.6)%
Total Expenditures/Appropriations	\$123,076	\$378,951	\$281,762	\$(97,189)	(25.6)%
Total Financing Uses	\$123,076	\$378,951	\$281,762	\$(97,189)	(25.6)%
Taxes	\$126,025	\$120,000	\$—	\$(120,000)	(100.0)%
Revenue from Use Of Money & Property	\$2,622	\$5,000	\$5,000	\$—	—%
Revenue	\$128,647	\$125,000	\$5,000	\$(120,000)	(96.0)%
Total Revenue	\$128,647	\$125,000	\$5,000	\$(120,000)	(96.0)%
Fund Balance	\$248,381	\$253,951	\$276,762	\$22,811	9.0%
Total Use of Fund Balance	\$248,381	\$253,951	\$276,762	\$22,811	9.0%
Total Financing Sources	\$377,028	\$378,951	\$281,762	\$(97,189)	(25.6)%
Net Cost	\$(253,952)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

Mather Landscape Maint CFD

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Mather Landscape Maintenance CFD	\$187,947	\$523,958	\$301,798	\$(222,160)	(42.4)%
Gross Expenditures/Appropriations	\$187,947	\$523,958	\$301,798	\$(222,160)	(42.4)%
Total Expenditures/Appropriations	\$187,947	\$523,958	\$301,798	\$(222,160)	(42.4)%
Provision for Reserves	\$—	\$—	\$200,000	\$200,000	—%
Total Financing Uses	\$187,947	\$523,958	\$501,798	\$(22,160)	(4.2)%
Revenue	\$185,588	\$178,080	\$176,030	\$(2,050)	(1.2)%
Total Revenue	\$185,588	\$178,080	\$176,030	\$(2,050)	(1.2)%
Total Use of Fund Balance	\$348,237	\$345,878	\$325,768	\$(20,110)	(5.8)%
Total Financing Sources	\$533,825	\$523,958	\$501,798	\$(22,160)	(4.2)%
Net Cost	\$(345,878)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$30,845	\$360,913	\$133,925	\$(226,988)	(62.9)%
Other Charges	\$749	\$2,000	\$2,000	\$—	—%
Interfund Charges	\$156,352	\$161,045	\$165,873	\$4,828	3.0%
Gross Expenditures/Appropriations	\$187,947	\$523,958	\$301,798	\$(222,160)	(42.4)%
Total Expenditures/Appropriations	\$187,947	\$523,958	\$301,798	\$(222,160)	(42.4)%
Provision for Reserves	\$—	\$—	\$200,000	\$200,000	—%
Total Financing Uses	\$187,947	\$523,958	\$501,798	\$(22,160)	(4.2)%
Taxes	\$—	\$161,824	\$166,030	\$4,206	2.6%
Revenue from Use Of Money & Property	\$29,073	\$16,256	\$10,000	\$(6,256)	(38.5)%
Charges for Services	\$156,515	\$—	\$—	\$—	—%
Revenue	\$185,588	\$178,080	\$176,030	\$(2,050)	(1.2)%
Total Revenue	\$185,588	\$178,080	\$176,030	\$(2,050)	(1.2)%
Fund Balance	\$348,237	\$345,878	\$325,768	\$(20,110)	(5.8)%
Total Use of Fund Balance	\$348,237	\$345,878	\$325,768	\$(20,110)	(5.8)%
Total Financing Sources	\$533,825	\$523,958	\$501,798	\$(22,160)	(4.2)%
Net Cost	\$(345,878)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

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

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

Mather PFFP

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Mather Public Facilities Financing Plan	\$9,361	\$839,551	\$834,796	\$(4,755)	(0.6)%
Gross Expenditures/Appropriations	\$9,361	\$839,551	\$834,796	\$(4,755)	(0.6)%
Total Expenditures/Appropriations	\$9,361	\$839,551	\$834,796	\$(4,755)	(0.6)%
Total Financing Uses	\$9,361	\$839,551	\$834,796	\$(4,755)	(0.6)%
Revenue	\$42,454	\$5,000	\$5,000	\$—	—%
Total Revenue	\$42,454	\$5,000	\$5,000	\$—	—%
Total Use of Fund Balance	\$801,458	\$834,551	\$829,796	\$(4,755)	(0.6)%
Total Financing Sources	\$843,912	\$839,551	\$834,796	\$(4,755)	(0.6)%
Net Cost	\$(834,551)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$9,361	\$721,001	\$716,246	\$(4,755)	(0.7)%
Other Charges	\$—	\$118,550	\$118,550	\$—	—%
Gross Expenditures/Appropriations	\$9,361	\$839,551	\$834,796	\$(4,755)	(0.6)%
Total Expenditures/Appropriations	\$9,361	\$839,551	\$834,796	\$(4,755)	(0.6)%
Total Financing Uses	\$9,361	\$839,551	\$834,796	\$(4,755)	(0.6)%
Revenue from Use Of Money & Property	\$42,454	\$5,000	\$5,000	\$—	—%
Revenue	\$42,454	\$5,000	\$5,000	\$—	—%
Total Revenue	\$42,454	\$5,000	\$5,000	\$—	—%
Fund Balance	\$801,458	\$834,551	\$829,796	\$(4,755)	(0.6)%
Total Use of Fund Balance	\$801,458	\$834,551	\$829,796	\$(4,755)	(0.6)%
Total Financing Sources	\$843,912	\$839,551	\$834,796	\$(4,755)	(0.6)%
Net Cost	\$(834,551)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in estimated available fund balance.

McClellan CFD 2004-1

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
McClellan Park CFD No. 2004-1	\$137,932	\$972,605	\$1,020,121	\$47,516	4.9%
Gross Expenditures/Appropriations	\$137,932	\$972,605	\$1,020,121	\$47,516	4.9%
Total Expenditures/Appropriations	\$137,932	\$972,605	\$1,020,121	\$47,516	4.9%
Total Financing Uses	\$137,932	\$972,605	\$1,020,121	\$47,516	4.9%
Revenue	\$165,379	\$163,000	\$162,335	\$(665)	(0.4)%
Total Revenue	\$165,379	\$163,000	\$162,335	\$(665)	(0.4)%
Total Use of Fund Balance	\$782,159	\$809,605	\$857,786	\$48,181	6.0%
Total Financing Sources	\$947,538	\$972,605	\$1,020,121	\$47,516	4.9%
Net Cost	\$(809,606)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$137,932	\$573,458	\$597,446	\$23,988	4.2%
Other Charges	\$—	\$399,147	\$422,675	\$23,528	5.9%
Gross Expenditures/Appropriations	\$137,932	\$972,605	\$1,020,121	\$47,516	4.9%
Total Expenditures/Appropriations	\$137,932	\$972,605	\$1,020,121	\$47,516	4.9%
Total Financing Uses	\$137,932	\$972,605	\$1,020,121	\$47,516	4.9%
Taxes	\$157,888	\$148,000	\$156,335	\$8,335	5.6%
Revenue from Use Of Money & Property	\$7,491	\$15,000	\$6,000	\$(9,000)	(60.0)%
Revenue	\$165,379	\$163,000	\$162,335	\$(665)	(0.4)%
Total Revenue	\$165,379	\$163,000	\$162,335	\$(665)	(0.4)%
Fund Balance	\$782,159	\$809,605	\$857,786	\$48,181	6.0%
Total Use of Fund Balance	\$782,159	\$809,605	\$857,786	\$48,181	6.0%
Total Financing Sources	\$947,538	\$972,605	\$1,020,121	\$47,516	4.9%
Net Cost	\$(809,606)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in funds available for public improvement reimbursements.

The change in total revenue is due to:

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

Metro Air Park 2001 CFD 2000-1

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Metro Air Park 2001 CFD No. 2000-1	\$14,184,381	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Gross Expenditures/Appropriations	\$14,184,381	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Total Expenditures/Appropriations	\$14,184,381	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Total Financing Uses	\$14,184,381	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Revenue	\$2,090,457	\$3,819,280	\$4,926,340	\$1,107,060	29.0%
Total Revenue	\$2,090,457	\$3,819,280	\$4,926,340	\$1,107,060	29.0%
Total Use of Fund Balance	\$44,314,510	\$32,220,585	\$33,155,258	\$934,673	2.9%
Total Financing Sources	\$46,404,967	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Net Cost	\$(32,220,585)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,360,642	\$25,293,939	\$37,074,598	\$11,780,659	46.6%
Other Charges	\$10,823,739	\$9,745,926	\$7,000	\$(9,738,926)	(99.9)%
Interfund Charges	\$2,000,000	\$1,000,000	\$1,000,000	\$—	—%
Gross Expenditures/Appropriations	\$14,184,381	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Total Expenditures/Appropriations	\$14,184,381	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Total Financing Uses	\$14,184,381	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Taxes	\$2,035,397	\$1,984,280	\$2,071,940	\$87,660	4.4%
Revenue from Use Of Money & Property	\$55,060	\$35,000	\$1,010,000	\$975,000	2,785.7%
Miscellaneous Revenues	\$—	\$1,800,000	\$1,844,400	\$44,400	2.5%
Revenue	\$2,090,457	\$3,819,280	\$4,926,340	\$1,107,060	29.0%
Total Revenue	\$2,090,457	\$3,819,280	\$4,926,340	\$1,107,060	29.0%
Fund Balance	\$44,314,510	\$32,220,585	\$33,155,258	\$934,673	2.9%
Total Use of Fund Balance	\$44,314,510	\$32,220,585	\$33,155,258	\$934,673	2.9%
Total Financing Sources	\$46,404,967	\$36,039,865	\$38,081,598	\$2,041,733	5.7%
Net Cost	\$(32,220,585)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

Metro Air Park Impact Fees

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Metro Air Park Impact Fees	\$2,271,381	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Gross Expenditures/Appropriations	\$2,271,381	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Total Expenditures/Appropriations	\$2,271,381	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Total Financing Uses	\$2,271,381	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Revenue	\$2,773,444	\$405,000	\$405,000	\$—	—%
Total Interfund Reimbursements	\$2,000,000	\$1,000,000	\$1,000,000	\$—	—%
Total Revenue	\$4,773,444	\$1,405,000	\$1,405,000	\$—	—%
Total Use of Fund Balance	\$37,149,532	\$39,651,595	\$30,381,807	\$(9,269,788)	(23.4)%
Total Financing Sources	\$41,922,976	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Net Cost	\$(39,651,595)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$2,271,381	\$13,846,039	\$13,877,039	\$31,000	0.2%
Other Charges	\$—	\$27,210,556	\$17,909,768	\$(9,300,788)	(34.2)%
Gross Expenditures/Appropriations	\$2,271,381	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Total Expenditures/Appropriations	\$2,271,381	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Total Financing Uses	\$2,271,381	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Revenue from Use Of Money & Property	\$1,769,864	\$205,000	\$205,000	\$—	—%
Charges for Services	\$1,003,580	\$200,000	\$200,000	\$—	—%
Revenue	\$2,773,444	\$405,000	\$405,000	\$—	—%
Other Interfund Reimbursements	\$2,000,000	\$1,000,000	\$1,000,000	\$—	—%
Total Interfund Reimbursements	\$2,000,000	\$1,000,000	\$1,000,000	\$—	—%
Total Revenue	\$4,773,444	\$1,405,000	\$1,405,000	\$—	—%
Fund Balance	\$37,149,532	\$39,651,595	\$30,381,807	\$(9,269,788)	(23.4)%
Total Use of Fund Balance	\$37,149,532	\$39,651,595	\$30,381,807	\$(9,269,788)	(23.4)%
Total Financing Sources	\$41,922,976	\$41,056,595	\$31,786,807	\$(9,269,788)	(22.6)%
Net Cost	\$(39,651,595)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

Metro Air Park Services Tax

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Metro Air Park Services Tax	\$175,299	\$1,395,542	\$1,408,983	\$13,441	1.0%
Gross Expenditures/Appropriations	\$175,299	\$1,395,542	\$1,408,983	\$13,441	1.0%
Total Expenditures/Appropriations	\$175,299	\$1,395,542	\$1,408,983	\$13,441	1.0%
Total Financing Uses	\$175,299	\$1,395,542	\$1,408,983	\$13,441	1.0%
Revenue	\$243,838	\$223,815	\$213,500	\$(10,315)	(4.6)%
Total Interfund Reimbursements	\$70,270	\$275,525	\$219,705	\$(55,820)	(20.3)%
Total Revenue	\$314,108	\$499,340	\$433,205	\$(66,135)	(13.2)%
Total Use of Fund Balance	\$757,311	\$896,202	\$975,778	\$79,576	8.9%
Total Financing Sources	\$1,071,419	\$1,395,542	\$1,408,983	\$13,441	1.0%
Net Cost	\$(896,120)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$105,029	\$1,120,017	\$1,189,278	\$69,261	6.2%
Interfund Charges	\$70,270	\$275,525	\$219,705	\$(55,820)	(20.3)%
Gross Expenditures/Appropriations	\$175,299	\$1,395,542	\$1,408,983	\$13,441	1.0%
Total Expenditures/Appropriations	\$175,299	\$1,395,542	\$1,408,983	\$13,441	1.0%
Total Financing Uses	\$175,299	\$1,395,542	\$1,408,983	\$13,441	1.0%
Taxes	\$205,838	\$219,815	\$210,000	\$(9,815)	(4.5)%
Revenue from Use Of Money & Property	\$36,716	\$4,000	\$3,500	\$(500)	(12.5)%
Charges for Services	\$1,284	\$—	\$—	\$—	—%
Revenue	\$243,838	\$223,815	\$213,500	\$(10,315)	(4.6)%
Other Interfund Reimbursements	\$70,270	\$275,525	\$219,705	\$(55,820)	(20.3)%
Total Interfund Reimbursements	\$70,270	\$275,525	\$219,705	\$(55,820)	(20.3)%
Total Revenue	\$314,108	\$499,340	\$433,205	\$(66,135)	(13.2)%
Fund Balance	\$757,311	\$896,202	\$975,778	\$79,576	8.9%
Total Use of Fund Balance	\$757,311	\$896,202	\$975,778	\$79,576	8.9%
Total Financing Sources	\$1,071,419	\$1,395,542	\$1,408,983	\$13,441	1.0%
Net Cost	\$(896,120)	\$—	\$—	\$—	—%

Summary of Changes

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

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

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

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

North Vineyard Station Specific Plan

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
North Vineyard Station	\$818,225	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Gross Expenditures/Appropriations	\$818,225	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Total Expenditures/Appropriations	\$818,225	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Total Financing Uses	\$818,225	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Revenue	\$993,288	\$46,000	\$36,000	\$(10,000)	(21.7)%
Total Interfund Reimbursements	\$696,390	\$171,369	\$—	\$(171,369)	(100.0)%
Total Revenue	\$1,689,678	\$217,369	\$36,000	\$(181,369)	(83.4)%
Total Use of Fund Balance	\$5,050,605	\$5,922,059	\$5,218,528	\$(703,531)	(11.9)%
Total Financing Sources	\$6,740,283	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Net Cost	\$(5,922,059)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$818,225	\$4,145,767	\$3,250,867	\$(894,900)	(21.6)%
Other Charges	\$—	\$1,993,661	\$2,003,661	\$10,000	0.5%
Gross Expenditures/Appropriations	\$818,225	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Total Expenditures/Appropriations	\$818,225	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Total Financing Uses	\$818,225	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Revenue from Use Of Money & Property	\$262,625	\$16,000	\$16,000	\$—	—%
Charges for Services	\$730,663	\$30,000	\$20,000	\$(10,000)	(33.3)%
Revenue	\$993,288	\$46,000	\$36,000	\$(10,000)	(21.7)%
Other Interfund Reimbursements	\$696,390	\$171,369	\$—	\$(171,369)	(100.0)%
Total Interfund Reimbursements	\$696,390	\$171,369	\$—	\$(171,369)	(100.0)%
Total Revenue	\$1,689,678	\$217,369	\$36,000	\$(181,369)	(83.4)%
Fund Balance	\$5,050,605	\$5,922,059	\$5,218,528	\$(703,531)	(11.9)%
Total Use of Fund Balance	\$5,050,605	\$5,922,059	\$5,218,528	\$(703,531)	(11.9)%
Total Financing Sources	\$6,740,283	\$6,139,428	\$5,254,528	\$(884,900)	(14.4)%
Net Cost	\$(5,922,059)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

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

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

North Vineyard Station CFDs

Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
North Vineyard Station CFD #1	\$145,871	\$3,016,612	\$3,804,361	\$787,749	26.1%
North Vineyard Station CFD #2	\$69,679	\$3,038,874	\$2,196,099	\$(842,775)	(27.7)%
Gross Expenditures/Appropriations	\$215,550	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Total Expenditures/Appropriations	\$215,550	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Total Financing Uses	\$215,550	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Revenue	\$984,738	\$918,746	\$907,446	\$(11,300)	(1.2)%
Total Revenue	\$984,738	\$918,746	\$907,446	\$(11,300)	(1.2)%
Total Use of Fund Balance	\$4,367,552	\$5,136,740	\$5,093,014	\$(43,726)	(0.9)%
Total Financing Sources	\$5,352,290	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Net Cost	\$(5,136,740)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$215,550	\$2,441,271	\$4,107,221	\$1,665,950	68.2%
Other Charges	\$—	\$3,614,215	\$1,893,239	\$(1,720,976)	(47.6)%
Gross Expenditures/Appropriations	\$215,550	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Total Expenditures/Appropriations	\$215,550	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Total Financing Uses	\$215,550	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Taxes	\$964,187	\$814,246	\$882,946	\$68,700	8.4%
Revenue from Use Of Money & Property	\$20,551	\$104,500	\$24,500	\$(80,000)	(76.6)%
Revenue	\$984,738	\$918,746	\$907,446	\$(11,300)	(1.2)%
Total Revenue	\$984,738	\$918,746	\$907,446	\$(11,300)	(1.2)%
Fund Balance	\$4,367,552	\$5,136,740	\$5,093,014	\$(43,726)	(0.9)%
Total Use of Fund Balance	\$4,367,552	\$5,136,740	\$5,093,014	\$(43,726)	(0.9)%
Total Financing Sources	\$5,352,290	\$6,055,486	\$6,000,460	\$(55,026)	(0.9)%
Net Cost	\$(5,136,740)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

North Vineyard Station CFD #1

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$145,871	\$2,230,584	\$3,804,361	\$1,573,777	70.6%
Other Charges	\$—	\$786,028	\$—	\$(786,028)	(100.0)%
Gross Expenditures/Appropriations	\$145,871	\$3,016,612	\$3,804,361	\$787,749	26.1%
Total Expenditures/Appropriations	\$145,871	\$3,016,612	\$3,804,361	\$787,749	26.1%
Total Financing Uses	\$145,871	\$3,016,612	\$3,804,361	\$787,749	26.1%
Taxes	\$732,844	\$703,929	\$749,404	\$45,475	6.5%
Revenue from Use Of Money & Property	\$(3,617)	\$1,000	\$1,000	\$—	—%
Revenue	\$729,227	\$704,929	\$750,404	\$45,475	6.5%
Total Revenue	\$729,227	\$704,929	\$750,404	\$45,475	6.5%
Fund Balance	\$1,728,327	\$2,311,683	\$3,053,957	\$742,274	32.1%
Total Use of Fund Balance	\$1,728,327	\$2,311,683	\$3,053,957	\$742,274	32.1%
Total Financing Sources	\$2,457,554	\$3,016,612	\$3,804,361	\$787,749	26.1%
Net Cost	\$(2,311,683)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

- An increase in pay-go Special Taxes.

North Vineyard Station CFD #2

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$69,679	\$210,687	\$302,860	\$92,173	43.7%
Other Charges	\$—	\$2,828,187	\$1,893,239	\$(934,948)	(33.1)%
Gross Expenditures/Appropriations	\$69,679	\$3,038,874	\$2,196,099	\$(842,775)	(27.7)%
Total Expenditures/Appropriations	\$69,679	\$3,038,874	\$2,196,099	\$(842,775)	(27.7)%
Total Financing Uses	\$69,679	\$3,038,874	\$2,196,099	\$(842,775)	(27.7)%
Taxes	\$231,343	\$110,317	\$133,542	\$23,225	21.1%
Revenue from Use Of Money & Property	\$24,168	\$103,500	\$23,500	\$(80,000)	(77.3)%
Revenue	\$255,511	\$213,817	\$157,042	\$(56,775)	(26.6)%
Total Revenue	\$255,511	\$213,817	\$157,042	\$(56,775)	(26.6)%
Fund Balance	\$2,639,225	\$2,825,057	\$2,039,057	\$(786,000)	(27.8)%
Total Use of Fund Balance	\$2,639,225	\$2,825,057	\$2,039,057	\$(786,000)	(27.8)%
Total Financing Sources	\$2,894,736	\$3,038,874	\$2,196,099	\$(842,775)	(27.7)%
Net Cost	\$(2,825,057)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

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

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

Park Meadows CFD-Bond Proceeds

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Park Meadows CFD	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Gross Expenditures/Appropriations	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Total Expenditures/Appropriations	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Total Financing Uses	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Revenue	\$73,130	\$77,000	\$77,000	\$—	—%
Total Revenue	\$73,130	\$77,000	\$77,000	\$—	—%
Total Use of Fund Balance	\$115,929	\$123,413	\$149,547	\$26,134	21.2%
Total Financing Sources	\$189,059	\$200,413	\$226,547	\$26,134	13.0%
Net Cost	\$(123,413)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Gross Expenditures/Appropriations	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Total Expenditures/Appropriations	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Total Financing Uses	\$65,646	\$200,413	\$226,547	\$26,134	13.0%
Taxes	\$70,328	\$75,000	\$75,000	\$—	—%
Revenue from Use Of Money & Property	\$2,802	\$2,000	\$2,000	\$—	—%
Revenue	\$73,130	\$77,000	\$77,000	\$—	—%
Total Revenue	\$73,130	\$77,000	\$77,000	\$—	—%
Fund Balance	\$115,929	\$123,413	\$149,547	\$26,134	21.2%
Total Use of Fund Balance	\$115,929	\$123,413	\$149,547	\$26,134	21.2%
Total Financing Sources	\$189,059	\$200,413	\$226,547	\$26,134	13.0%
Net Cost	\$(123,413)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in estimated available fund balance.

Vineyard Public Facilities Financing Plan

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Vineyard	\$222,534	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Gross Expenditures/Appropriations	\$222,534	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Total Expenditures/Appropriations	\$222,534	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Total Financing Uses	\$222,534	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Revenue	\$4,013,526	\$2,673,961	\$2,653,961	\$(20,000)	(0.7)%
Total Revenue	\$4,013,526	\$2,673,961	\$2,653,961	\$(20,000)	(0.7)%
Total Use of Fund Balance	\$8,049,897	\$11,840,889	\$13,119,138	\$1,278,249	10.8%
Total Financing Sources	\$12,063,423	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Net Cost	\$(11,840,889)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$222,534	\$14,064,850	\$15,323,099	\$1,258,249	8.9%
Other Charges	\$—	\$450,000	\$450,000	\$—	—%
Gross Expenditures/Appropriations	\$222,534	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Total Expenditures/Appropriations	\$222,534	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Total Financing Uses	\$222,534	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Revenue from Use Of Money & Property	\$472,932	\$75,000	\$75,000	\$—	—%
Intergovernmental Revenues	\$—	\$2,258,961	\$2,238,961	\$(20,000)	(0.9)%
Charges for Services	\$3,540,594	\$340,000	\$340,000	\$—	—%
Revenue	\$4,013,526	\$2,673,961	\$2,653,961	\$(20,000)	(0.7)%
Total Revenue	\$4,013,526	\$2,673,961	\$2,653,961	\$(20,000)	(0.7)%
Fund Balance	\$8,049,897	\$11,840,889	\$13,119,138	\$1,278,249	10.8%
Total Use of Fund Balance	\$8,049,897	\$11,840,889	\$13,119,138	\$1,278,249	10.8%
Total Financing Sources	\$12,063,423	\$14,514,850	\$15,773,099	\$1,258,249	8.7%
Net Cost	\$(11,840,889)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

- A decrease in federal construction reimbursements.

Financing-Transfers/Reimbursement

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
General Fund Transfers to Other County Funds	\$24,382,935	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%
Gross Expenditures/Appropriations	\$24,382,935	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%
Total Expenditures/Appropriations	\$24,382,935	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%
Revenue	\$(1,095,872)	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$1,093,965	\$—	\$—	\$—	—%
Total Revenue	\$(1,907)	\$—	\$—	\$—	—%
Net Cost	\$24,384,843	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$24,382,935	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%
Gross Expenditures/Appropriations	\$24,382,935	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%
Total Expenditures/Appropriations	\$24,382,935	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%
Intergovernmental Revenues	\$(1,095,872)	\$—	\$—	\$—	—%
Revenue	\$(1,095,872)	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$1,093,965	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$1,093,965	\$—	\$—	\$—	—%
Total Revenue	\$(1,907)	\$—	\$—	\$—	—%
Net Cost	\$24,384,843	\$26,121,851	\$6,309,893	\$(19,811,958)	(75.8)%

Summary of Changes

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

The change in total appropriations is due to:

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

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

Summary of Recommended Growth by Program

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

Recommended Growth Detail for the Program

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

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

Fixed Asset Revolving

Budget Unit Functions & Responsibilities

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

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

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Fixed Asset Financing Program	\$3,831,000	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Gross Expenditures/Appropriations	\$3,831,000	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Total Expenditures/Appropriations	\$3,831,000	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Total Financing Uses	\$3,831,000	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Revenue	\$3,831,000	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Total Revenue	\$3,831,000	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Total Use of Fund Balance	\$9,076	\$9,076	\$—	\$(9,076)	(100.0)%
Total Financing Sources	\$3,840,076	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Net Cost	\$(9,076)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$—	\$9,076	\$—	\$(9,076)	(100.0)%
Interfund Charges	\$3,831,000	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Gross Expenditures/Appropriations	\$3,831,000	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Total Expenditures/Appropriations	\$3,831,000	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Total Financing Uses	\$3,831,000	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Miscellaneous Revenues	\$3,831,000	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Revenue	\$3,831,000	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Total Revenue	\$3,831,000	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Fund Balance	\$9,076	\$9,076	\$—	\$(9,076)	(100.0)%
Total Use of Fund Balance	\$9,076	\$9,076	\$—	\$(9,076)	(100.0)%
Total Financing Sources	\$3,840,076	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Net Cost	\$(9,076)	\$—	\$—	\$—	—%

Interagency Procurement

Budget Unit Functions & Responsibilities

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

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

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Interagency Procurement	\$3,831,000	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Gross Expenditures/Appropriations	\$3,831,000	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Total Expenditures/Appropriations	\$3,831,000	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Total Financing Uses	\$3,831,000	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Revenue	\$1,237,138	\$1,165,611	\$—	\$(1,165,611)	(100.0)%
Total Interfund Reimbursements	\$2,654,755	\$2,609,020	\$—	\$(2,609,020)	(100.0)%
Total Revenue	\$3,891,893	\$3,774,631	\$—	\$(3,774,631)	(100.0)%
Total Use of Fund Balance	\$44,754	\$105,646	\$—	\$(105,646)	(100.0)%
Total Financing Sources	\$3,936,647	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Net Cost	\$(105,647)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$—	\$47,777	\$—	\$(47,777)	(100.0)%
Other Charges	\$3,831,000	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Gross Expenditures/Appropriations	\$3,831,000	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Total Expenditures/Appropriations	\$3,831,000	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Total Financing Uses	\$3,831,000	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Revenue from Use Of Money & Property	\$268,619	\$1,165,611	\$—	\$(1,165,611)	(100.0)%
Charges for Services	\$968,518	\$—	\$—	\$—	—%
Revenue	\$1,237,138	\$1,165,611	\$—	\$(1,165,611)	(100.0)%
Other Interfund Reimbursements	\$2,654,755	\$2,609,020	\$—	\$(2,609,020)	(100.0)%
Total Interfund Reimbursements	\$2,654,755	\$2,609,020	\$—	\$(2,609,020)	(100.0)%
Total Revenue	\$3,891,893	\$3,774,631	\$—	\$(3,774,631)	(100.0)%
Fund Balance	\$44,754	\$105,646	\$—	\$(105,646)	(100.0)%
Total Use of Fund Balance	\$44,754	\$105,646	\$—	\$(105,646)	(100.0)%
Total Financing Sources	\$3,936,647	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Net Cost	\$(105,647)	\$—	\$—	\$—	—%

Neighborhood Revitalization

Budget Unit Functions & Responsibilities

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

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

Goals

- Provide funding for revitalization and community enhancement activities.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Affordable Housing	\$—	\$334,382	\$334,382	\$—	—%
Neighborhood Revitalization - Redevelopment	\$—	\$366,981	\$366,981	\$—	—%
Neighborhood Revitalization - Unrestricted	\$330,000	\$3,431,369	\$655,369	\$(2,776,000)	(80.9)%
Gross Expenditures/Appropriations	\$330,000	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Total Expenditures/Appropriations	\$330,000	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Total Financing Uses	\$330,000	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Revenue	\$4,344	\$—	\$207,000	\$207,000	—%
Total Revenue	\$4,344	\$—	\$207,000	\$207,000	—%
Total Use of Fund Balance	\$4,458,387	\$4,132,732	\$1,149,732	\$(2,983,000)	(72.2)%
Total Financing Sources	\$4,462,731	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Net Cost	\$(4,132,731)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$—	\$962,732	\$1,356,732	\$394,000	40.9%
Interfund Charges	\$330,000	\$3,170,000	\$—	\$(3,170,000)	(100.0)%
Gross Expenditures/Appropriations	\$330,000	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Total Expenditures/Appropriations	\$330,000	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Total Financing Uses	\$330,000	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Miscellaneous Revenues	\$4,344	\$—	\$207,000	\$207,000	—%
Revenue	\$4,344	\$—	\$207,000	\$207,000	—%
Total Revenue	\$4,344	\$—	\$207,000	\$207,000	—%
Fund Balance	\$4,458,387	\$4,132,732	\$1,149,732	\$(2,983,000)	(72.2)%
Total Use of Fund Balance	\$4,458,387	\$4,132,732	\$1,149,732	\$(2,983,000)	(72.2)%
Total Financing Sources	\$4,462,731	\$4,132,732	\$1,356,732	\$(2,776,000)	(67.2)%
Net Cost	\$(4,132,731)	\$—	\$—	\$—	—%

Summary of Changes

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

Affordable Housing

Program Overview

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

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$—	\$334,382	\$334,382	\$—	—%
Gross Expenditures/Appropriations	\$—	\$334,382	\$334,382	\$—	—%
Total Expenditures/Appropriations	\$—	\$334,382	\$334,382	\$—	—%
Total Financing Uses	\$—	\$334,382	\$334,382	\$—	—%
Miscellaneous Revenues	\$4,344	\$—	\$—	\$—	—%
Revenue	\$4,344	\$—	\$—	\$—	—%
Total Revenue	\$4,344	\$—	\$—	\$—	—%
Fund Balance	\$330,037	\$334,382	\$334,382	\$—	—%
Total Use of Fund Balance	\$330,037	\$334,382	\$334,382	\$—	—%
Total Financing Sources	\$334,381	\$334,382	\$334,382	\$—	—%
Net Cost	\$(334,381)	\$—	\$—	\$—	—%

Summary of Changes

Appropriations in this program are matched to available funding.

Neighborhood Revitalization - Redevelopment

Program Overview

Neighborhood Revitalization – Redevelopment includes proceeds from the sale of Redevelopment Agency property to the City of Sacramento that was purchased with Tax Exempt Bonds and funds projects in the Downtown Redevelopment Area and Oak Park Redevelopment area.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$—	\$366,981	\$366,981	\$—	—%
Gross Expenditures/Appropriations	\$—	\$366,981	\$366,981	\$—	—%
Total Expenditures/Appropriations	\$—	\$366,981	\$366,981	\$—	—%
Total Financing Uses	\$—	\$366,981	\$366,981	\$—	—%
Fund Balance	\$366,981	\$366,981	\$366,981	\$—	—%
Total Use of Fund Balance	\$366,981	\$366,981	\$366,981	\$—	—%
Total Financing Sources	\$366,981	\$366,981	\$366,981	\$—	—%
Net Cost	\$(366,981)	\$—	\$—	\$—	—%

Summary of Changes

Appropriations in this program are matched to available funding.

Neighborhood Revitalization - Unrestricted

Program Overview

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

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$—	\$261,369	\$655,369	\$394,000	150.7%
Interfund Charges	\$330,000	\$3,170,000	\$—	\$(3,170,000)	(100.0)%
Gross Expenditures/Appropriations	\$330,000	\$3,431,369	\$655,369	\$(2,776,000)	(80.9)%
Total Expenditures/Appropriations	\$330,000	\$3,431,369	\$655,369	\$(2,776,000)	(80.9)%
Total Financing Uses	\$330,000	\$3,431,369	\$655,369	\$(2,776,000)	(80.9)%
Miscellaneous Revenues	\$—	\$—	\$207,000	\$207,000	—%
Revenue	\$—	\$—	\$207,000	\$207,000	—%
Total Revenue	\$—	\$—	\$207,000	\$207,000	—%
Fund Balance	\$3,761,369	\$3,431,369	\$448,369	\$(2,983,000)	(86.9)%
Total Use of Fund Balance	\$3,761,369	\$3,431,369	\$448,369	\$(2,983,000)	(86.9)%
Total Financing Sources	\$3,761,369	\$3,431,369	\$655,369	\$(2,776,000)	(80.9)%
Net Cost	\$(3,431,369)	\$—	\$—	\$—	—%

Summary of Changes

Appropriations in this program are matched to available funding.

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

Non-Departmental Costs/General Fund

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Non-Departmental Costs/General Fund	\$77,302,552	\$25,129,020	\$25,639,201	\$510,181	2.0%
Gross Expenditures/Appropriations	\$77,302,552	\$25,129,020	\$25,639,201	\$510,181	2.0%
Total Expenditures/Appropriations	\$77,302,552	\$25,129,020	\$25,639,201	\$510,181	2.0%
Revenue	\$840	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$—	\$—	\$193,318	\$193,318	—%
Total Revenue	\$840	\$—	\$193,318	\$193,318	—%
Net Cost	\$77,301,712	\$25,129,020	\$25,445,883	\$316,863	1.3%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,157	\$2,500	\$—	\$(2,500)	(100.0)%
Services & Supplies	\$16,759,353	\$16,079,894	\$16,178,329	\$98,435	0.6%
Other Charges	\$53,540,000	\$2,454,980	\$2,415,985	\$(38,995)	(1.6)%
Interfund Charges	\$2,891,250	\$2,845,497	\$2,671,933	\$(173,564)	(6.1)%
Intrafund Charges	\$4,110,792	\$3,746,149	\$4,372,954	\$626,805	16.7%
Gross Expenditures/Appropriations	\$77,302,552	\$25,129,020	\$25,639,201	\$510,181	2.0%
Total Expenditures/Appropriations	\$77,302,552	\$25,129,020	\$25,639,201	\$510,181	2.0%
Revenue from Use Of Money & Property	\$840	\$—	\$—	\$—	—%
Revenue	\$840	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$—	\$—	\$193,318	\$193,318	—%
Total Interfund Reimbursements	\$—	\$—	\$193,318	\$193,318	—%
Total Revenue	\$840	\$—	\$193,318	\$193,318	—%
Net Cost	\$77,301,712	\$25,129,020	\$25,445,883	\$316,863	1.3%

Summary of Changes

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

The change in total appropriations is due to:

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

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

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

Summary of Recommended Reductions by Program

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

Recommended Reduction Detail for the Program

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

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

Non-Departmental Revenues/General Fund

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
General Purpose Financing Revenues	\$(981,607)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$(981,607)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$(981,607)	\$—	\$—	\$—	—%
Revenue	\$888,594,654	\$892,290,240	\$928,285,164	\$35,994,924	4.0%
Total Interfund Reimbursements	\$13,040,622	\$15,101,227	\$14,464,429	\$(636,798)	(4.2)%
Total Revenue	\$901,635,276	\$907,391,467	\$942,749,593	\$35,358,126	3.9%
Net Cost	\$(902,616,883)	\$(907,391,467)	\$(942,749,593)	\$(35,358,126)	3.9%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$(981,607)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$(981,607)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$(981,607)	\$—	\$—	\$—	—%
Taxes	\$797,828,159	\$827,277,358	\$860,178,934	\$32,901,576	4.0%
Licenses, Permits & Franchises	\$4,095,009	\$4,333,197	\$4,333,197	\$—	—%
Fines, Forfeitures & Penalties	\$8,662,651	\$8,375,000	\$8,375,000	\$—	—%
Revenue from Use Of Money & Property	\$39,948,530	\$14,700,000	\$14,700,000	\$—	—%
Intergovernmental Revenues	\$34,073,187	\$33,447,701	\$32,877,535	\$(570,166)	(1.7)%
Charges for Services	\$15	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$3,987,103	\$4,156,984	\$7,820,498	\$3,663,514	88.1%
Revenue	\$888,594,654	\$892,290,240	\$928,285,164	\$35,994,924	4.0%
Other Interfund Reimbursements	\$13,040,622	\$15,101,227	\$14,464,429	\$(636,798)	(4.2)%
Total Interfund Reimbursements	\$13,040,622	\$15,101,227	\$14,464,429	\$(636,798)	(4.2)%
Total Revenue	\$901,635,276	\$907,391,467	\$942,749,593	\$35,358,126	3.9%
Net Cost	\$(902,616,883)	\$(907,391,467)	\$(942,749,593)	\$(35,358,126)	3.9%

Summary of Changes

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

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

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

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

2004 Pension Obligation Bond-Debt Service

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
2004 Pension Obligation Bond - Debt Service	\$50,321,123	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Gross Expenditures/Appropriations	\$50,321,123	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Total Expenditures/Appropriations	\$50,321,123	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Total Financing Uses	\$50,321,123	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Revenue	\$49,499,223	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Total Revenue	\$49,499,223	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Total Use of Fund Balance	\$3,213,874	\$2,391,974	\$2,290,972	\$(101,002)	(4.2)%
Total Financing Sources	\$52,713,097	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Net Cost	\$(2,391,974)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$630,864	\$2,691,972	\$2,590,972	\$(101,000)	(3.8)%
Other Charges	\$49,690,260	\$148,736,986	\$127,669,736	\$(21,067,250)	(14.2)%
Gross Expenditures/Appropriations	\$50,321,123	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Total Expenditures/Appropriations	\$50,321,123	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Total Financing Uses	\$50,321,123	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Revenue from Use Of Money & Property	\$49,499,223	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Revenue	\$49,499,223	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Total Revenue	\$49,499,223	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Fund Balance	\$3,213,874	\$2,391,974	\$2,290,972	\$(101,002)	(4.2)%
Total Use of Fund Balance	\$3,213,874	\$2,391,974	\$2,290,972	\$(101,002)	(4.2)%
Total Financing Sources	\$52,713,097	\$151,428,958	\$130,260,708	\$(21,168,250)	(14.0)%
Net Cost	\$(2,391,974)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

- Decreased revenues to cover the lower debt service.

2018 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
2018 Refunding COPs - Debt Service	\$9,889,135	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Gross Expenditures/Appropriations	\$9,889,135	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Total Expenditures/Appropriations	\$9,889,135	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Total Financing Uses	\$9,889,135	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Revenue	\$162,089	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$9,801,875	\$9,802,028	\$9,804,435	\$2,407	0.0%
Total Revenue	\$9,963,964	\$9,802,028	\$9,804,435	\$2,407	0.0%
Total Use of Fund Balance	\$472,656	\$547,485	\$506,327	\$(41,158)	(7.5)%
Total Financing Sources	\$10,436,620	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Net Cost	\$(547,485)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$233,981	\$687,513	\$646,387	\$(41,126)	(6.0)%
Other Charges	\$9,655,154	\$9,662,000	\$9,664,375	\$2,375	0.0%
Gross Expenditures/Appropriations	\$9,889,135	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Total Expenditures/Appropriations	\$9,889,135	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Total Financing Uses	\$9,889,135	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Revenue from Use Of Money & Property	\$162,089	\$—	\$—	\$—	—%
Revenue	\$162,089	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$9,801,875	\$9,802,028	\$9,804,435	\$2,407	0.0%
Total Interfund Reimbursements	\$9,801,875	\$9,802,028	\$9,804,435	\$2,407	0.0%
Total Revenue	\$9,963,964	\$9,802,028	\$9,804,435	\$2,407	0.0%
Fund Balance	\$472,656	\$547,485	\$506,327	\$(41,158)	(7.5)%
Total Use of Fund Balance	\$472,656	\$547,485	\$506,327	\$(41,158)	(7.5)%
Total Financing Sources	\$10,436,620	\$10,349,513	\$10,310,762	\$(38,751)	(0.4)%
Net Cost	\$(547,485)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in the estimated use of fund balance.

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

- Slightly higher debt service owed for the bonds.

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

- There are no changes to reserves.

2020 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
2020 Refunding COPs - Debt Service	\$3,978,906	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Gross Expenditures/Appropriations	\$3,978,906	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Total Expenditures/Appropriations	\$3,978,906	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Total Financing Uses	\$3,978,906	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Revenue	\$195,749	\$—	\$1,166,566	\$1,166,566	—%
Total Interfund Reimbursements	\$3,831,000	\$3,832,500	\$2,435,353	\$(1,397,147)	(36.5)%
Total Revenue	\$4,026,749	\$3,832,500	\$3,601,919	\$(230,581)	(6.0)%
Total Use of Fund Balance	\$321,738	\$369,581	\$399,423	\$29,842	8.1%
Total Financing Sources	\$4,348,487	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Net Cost	\$(369,581)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$242,906	\$464,581	\$269,342	\$(195,239)	(42.0)%
Other Charges	\$3,736,000	\$3,737,500	\$3,732,000	\$(5,500)	(0.1)%
Gross Expenditures/Appropriations	\$3,978,906	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Total Expenditures/Appropriations	\$3,978,906	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Total Financing Uses	\$3,978,906	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Revenue from Use Of Money & Property	\$195,749	\$—	\$52,956	\$52,956	—%
Charges for Services	\$—	\$—	\$1,113,610	\$1,113,610	—%
Revenue	\$195,749	\$—	\$1,166,566	\$1,166,566	—%
Other Interfund Reimbursements	\$3,831,000	\$3,832,500	\$2,435,353	\$(1,397,147)	(36.5)%
Total Interfund Reimbursements	\$3,831,000	\$3,832,500	\$2,435,353	\$(1,397,147)	(36.5)%
Total Revenue	\$4,026,749	\$3,832,500	\$3,601,919	\$(230,581)	(6.0)%
Fund Balance	\$321,738	\$369,581	\$399,423	\$29,842	8.1%
Total Use of Fund Balance	\$321,738	\$369,581	\$399,423	\$29,842	8.1%
Total Financing Sources	\$4,348,487	\$4,202,081	\$4,001,342	\$(200,739)	(4.8)%
Net Cost	\$(369,581)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Decreases in costs budgeted for Other Operating Expenses.

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

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

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

- There are no changes to reserves.

Juvenile Courthouse Project-Debt Service

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
2003 COPs - Juvenile Courthouse - Debt Service	\$2,317,304	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Gross Expenditures/Appropriations	\$2,317,304	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Total Expenditures/Appropriations	\$2,317,304	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Total Financing Uses	\$2,317,304	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Revenue	\$165,942	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$2,250,450	\$2,249,282	\$2,250,419	\$1,137	0.1%
Total Revenue	\$2,416,392	\$2,249,282	\$2,250,419	\$1,137	0.1%
Total Use of Fund Balance	\$279,145	\$378,234	\$344,296	\$(33,938)	(9.0)%
Total Financing Sources	\$2,695,537	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Net Cost	\$(378,233)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$102,511	\$413,234	\$379,296	\$(33,938)	(8.2)%
Other Charges	\$2,214,793	\$2,214,282	\$2,215,419	\$1,137	0.1%
Gross Expenditures/Appropriations	\$2,317,304	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Total Expenditures/Appropriations	\$2,317,304	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Total Financing Uses	\$2,317,304	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Revenue from Use Of Money & Property	\$165,942	\$—	\$—	\$—	—%
Revenue	\$165,942	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$2,250,450	\$2,249,282	\$2,250,419	\$1,137	0.1%
Total Interfund Reimbursements	\$2,250,450	\$2,249,282	\$2,250,419	\$1,137	0.1%
Total Revenue	\$2,416,392	\$2,249,282	\$2,250,419	\$1,137	0.1%
Reserve Release	\$—	\$—	\$1,062	\$1,062	—%
Fund Balance	\$279,145	\$378,234	\$343,234	\$(35,000)	(9.3)%
Total Use of Fund Balance	\$279,145	\$378,234	\$344,296	\$(33,938)	(9.0)%
Total Financing Sources	\$2,695,537	\$2,627,516	\$2,594,715	\$(32,801)	(1.2)%
Net Cost	\$(378,233)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in estimated available fund balance.

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

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

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

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

Pension Obligation Bond-Debt Service

Budget Unit Functions & Responsibilities

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

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

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

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

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

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

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

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Pension Obligation Bonds - Debt Service	\$100,697,257	\$398,724	\$—	\$(398,724)	(100.0)%
Gross Expenditures/Appropriations	\$100,697,257	\$398,724	\$—	\$(398,724)	(100.0)%
Total Expenditures/Appropriations	\$100,697,257	\$398,724	\$—	\$(398,724)	(100.0)%
Total Financing Uses	\$100,697,257	\$398,724	\$—	\$(398,724)	(100.0)%
Revenue	\$99,855,902	\$100,000	\$—	\$(100,000)	(100.0)%
Total Revenue	\$99,855,902	\$100,000	\$—	\$(100,000)	(100.0)%
Total Use of Fund Balance	\$1,140,079	\$298,724	\$—	\$(298,724)	(100.0)%
Total Financing Sources	\$100,995,981	\$398,724	\$—	\$(398,724)	(100.0)%
Net Cost	\$(298,724)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$550,210	\$398,724	\$—	\$(398,724)	(100.0)%
Other Charges	\$100,147,047	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$100,697,257	\$398,724	\$—	\$(398,724)	(100.0)%
Total Expenditures/Appropriations	\$100,697,257	\$398,724	\$—	\$(398,724)	(100.0)%
Total Financing Uses	\$100,697,257	\$398,724	\$—	\$(398,724)	(100.0)%
Revenue from Use Of Money & Property	\$99,850,052	\$100,000	\$—	\$(100,000)	(100.0)%
Miscellaneous Revenues	\$5,850	\$—	\$—	\$—	—%
Revenue	\$99,855,902	\$100,000	\$—	\$(100,000)	(100.0)%
Total Revenue	\$99,855,902	\$100,000	\$—	\$(100,000)	(100.0)%
Fund Balance	\$1,140,079	\$298,724	\$—	\$(298,724)	(100.0)%
Total Use of Fund Balance	\$1,140,079	\$298,724	\$—	\$(298,724)	(100.0)%
Total Financing Sources	\$100,995,981	\$398,724	\$—	\$(398,724)	(100.0)%
Net Cost	\$(298,724)	\$—	\$—	\$—	—%

Tobacco Litigation Settlement-Capital Projects

Budget Unit Functions & Responsibilities

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

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

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

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

This budget unit has been closed out.

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Total Financing Uses	\$—	\$—	\$—	\$—	—%
Revenue	\$(58)	\$—	\$—	\$—	—%
Total Revenue	\$(58)	\$—	\$—	\$—	—%
Total Use of Fund Balance	\$58	\$—	\$—	\$—	—%
Total Financing Sources	\$—	\$—	\$—	\$—	—%
Net Cost	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Total Financing Uses	\$—	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$(58)	\$—	\$—	\$—	—%
Revenue	\$(58)	\$—	\$—	\$—	—%
Total Revenue	\$(58)	\$—	\$—	\$—	—%
Fund Balance	\$58	\$—	\$—	\$—	—%
Total Use of Fund Balance	\$58	\$—	\$—	\$—	—%
Total Financing Sources	\$—	\$—	\$—	\$—	—%
Net Cost	\$—	\$—	\$—	\$—	—%

Public Safety Sales Tax

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Public Safety Sales Tax (Proposition 172)	\$177,850,055	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Gross Expenditures/Appropriations	\$177,850,055	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Total Expenditures/Appropriations	\$177,850,055	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Provision for Reserves	\$18,894	\$—	\$—	\$—	—%
Total Financing Uses	\$177,868,949	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Revenue	\$170,585,049	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Total Revenue	\$170,585,049	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Total Use of Fund Balance	\$7,299,392	\$34,386	\$—	\$(34,386)	(100.0)%
Total Financing Sources	\$177,884,441	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Net Cost	\$(15,492)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$177,850,055	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Gross Expenditures/Appropriations	\$177,850,055	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Total Expenditures/Appropriations	\$177,850,055	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Provision for Reserves	\$18,894	\$—	\$—	\$—	—%
Total Financing Uses	\$177,868,949	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Revenue from Use Of Money & Property	\$15,268	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$170,569,781	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Revenue	\$170,585,049	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Total Revenue	\$170,585,049	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Reserve Release	\$7,280,498	\$18,894	\$—	\$(18,894)	(100.0)%
Fund Balance	\$18,894	\$15,492	\$—	\$(15,492)	(100.0)%
Total Use of Fund Balance	\$7,299,392	\$34,386	\$—	\$(34,386)	(100.0)%
Total Financing Sources	\$177,884,441	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Net Cost	\$(15,492)	\$—	\$—	\$—	—%

Summary of Changes

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

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

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

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

Public Safety Sales Tax Allocations

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

Teeter Plan

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Teeter Plan Debt Service	\$25,828,223	\$49,332,237	\$49,332,237	\$—	—%
Gross Expenditures/Appropriations	\$25,828,223	\$49,332,237	\$49,332,237	\$—	—%
Total Expenditures/Appropriations	\$25,828,223	\$49,332,237	\$49,332,237	\$—	—%
Total Financing Uses	\$25,828,223	\$49,332,237	\$49,332,237	\$—	—%
Revenue	\$38,304,746	\$45,779,091	\$45,779,091	\$—	—%
Total Revenue	\$38,304,746	\$45,779,091	\$45,779,091	\$—	—%
Total Use of Fund Balance	\$3,488,241	\$3,553,146	\$3,553,146	\$—	—%
Total Financing Sources	\$41,792,987	\$49,332,237	\$49,332,237	\$—	—%
Net Cost	\$(15,964,764)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$12,787,601	\$34,231,010	\$34,867,808	\$636,798	1.9%
Interfund Charges	\$13,040,622	\$15,101,227	\$14,464,429	\$(636,798)	(4.2)%
Gross Expenditures/Appropriations	\$25,828,223	\$49,332,237	\$49,332,237	\$—	—%
Total Expenditures/Appropriations	\$25,828,223	\$49,332,237	\$49,332,237	\$—	—%
Total Financing Uses	\$25,828,223	\$49,332,237	\$49,332,237	\$—	—%
Revenue from Use Of Money & Property	\$33,023	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$37,751,788	\$45,779,091	\$45,779,091	\$—	—%
Other Financing Sources	\$519,935	\$—	\$—	\$—	—%
Revenue	\$38,304,746	\$45,779,091	\$45,779,091	\$—	—%
Total Revenue	\$38,304,746	\$45,779,091	\$45,779,091	\$—	—%
Fund Balance	\$3,488,241	\$3,553,146	\$3,553,146	\$—	—%
Total Use of Fund Balance	\$3,488,241	\$3,553,146	\$3,553,146	\$—	—%
Total Financing Sources	\$41,792,987	\$49,332,237	\$49,332,237	\$—	—%
Net Cost	\$(15,964,764)	\$—	\$—	\$—	—%

Summary of Changes

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

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

Transient-Occupancy Tax

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Transient Occupancy Tax (TOT)	\$4,323,924	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Gross Expenditures/Appropriations	\$4,323,924	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Total Expenditures/Appropriations	\$4,323,924	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Provision for Reserves	\$1	\$—	\$—	\$—	—%
Total Financing Uses	\$4,323,925	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Revenue	\$143,112	\$50,000	\$50,000	\$—	—%
Total Interfund Reimbursements	\$4,195,996	\$3,362,509	\$3,588,781	\$226,272	6.7%
Total Revenue	\$4,339,108	\$3,412,509	\$3,638,781	\$226,272	6.6%
Total Use of Fund Balance	\$1,937,144	\$1,952,329	\$1,721,189	\$(231,140)	(11.8)%
Total Financing Sources	\$6,276,252	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Net Cost	\$(1,952,327)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$25,560	\$121,355	\$63,736	\$(57,619)	(47.5)%
Other Charges	\$4,266,503	\$5,168,483	\$5,221,234	\$52,751	1.0%
Interfund Charges	\$31,861	\$75,000	\$75,000	\$—	—%
Gross Expenditures/Appropriations	\$4,323,924	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Total Expenditures/Appropriations	\$4,323,924	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Provision for Reserves	\$1	\$—	\$—	\$—	—%
Total Financing Uses	\$4,323,925	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Revenue from Use Of Money & Property	\$143,112	\$50,000	\$50,000	\$—	—%
Revenue	\$143,112	\$50,000	\$50,000	\$—	—%
Other Interfund Reimbursements	\$4,195,996	\$3,362,509	\$3,588,781	\$226,272	6.7%
Total Interfund Reimbursements	\$4,195,996	\$3,362,509	\$3,588,781	\$226,272	6.7%
Total Revenue	\$4,339,108	\$3,412,509	\$3,638,781	\$226,272	6.6%
Reserve Release	\$—	\$1	\$—	\$(1)	(100.0)%
Fund Balance	\$1,937,144	\$1,952,328	\$1,721,189	\$(231,139)	(11.8)%
Total Use of Fund Balance	\$1,937,144	\$1,952,329	\$1,721,189	\$(231,140)	(11.8)%
Total Financing Sources	\$6,276,252	\$5,364,838	\$5,359,970	\$(4,868)	(0.1)%
Net Cost	\$(1,952,327)	\$—	\$—	\$—	—%

Summary of Changes

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

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

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



Administrative Services

Table of Contents

Introduction		F-3
Board Of Retirement		F-6
Board Of Retirement	BU 7860000	F-6
Contribution To LAFCO		F-10
Contribution To LAFCO	BU 5920000	F-10
County Clerk/Recorder		F-11
County Clerk/Recorder	BU 3240000	F-11
Clerk/Recorder Fees	BU 3241000	F-15
County Library		F-23
County Library	BU 6310000	F-23
Department Of Finance		F-25
Department Of Finance	BU 3230000	F-25
Department of Technology		F-43
Department of Technology	BU 7600000	F-43
Data Processing-Shared Systems	BU 5710000	F-52
Office of Compliance	BU 5740000	F-54
Regional Radio Communications System	BU 7020000	F-57
Technology Cost Recovery Fee	BU 2180000	F-61
Emergency Services		F-63
Emergency Services	BU 7090000	F-63
OES-Restricted Revenues	BU 7091000	F-71
General Services		F-75
General Services	BU 7000000	F-75
Capital Construction	BU 3100000	F-90
Fixed Assets-Heavy Equipment	BU 2070000	F-107
General Services-Capital Outlay	BU 7080000	F-110
Parking Enterprise	BU 7990000	F-113
Personnel Services		F-116
Personnel Services	BU 6050000	F-116
Office of Labor Relations	BU 5970000	F-136
Dental Insurance	BU 3920000	F-138
Liability/Property Insurance	BU 3910000	F-139
Unemployment Insurance	BU 3930000	F-141
Workers Compensation Insurance	BU 3900000	F-142
Voter Registration And Elections		F-144

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

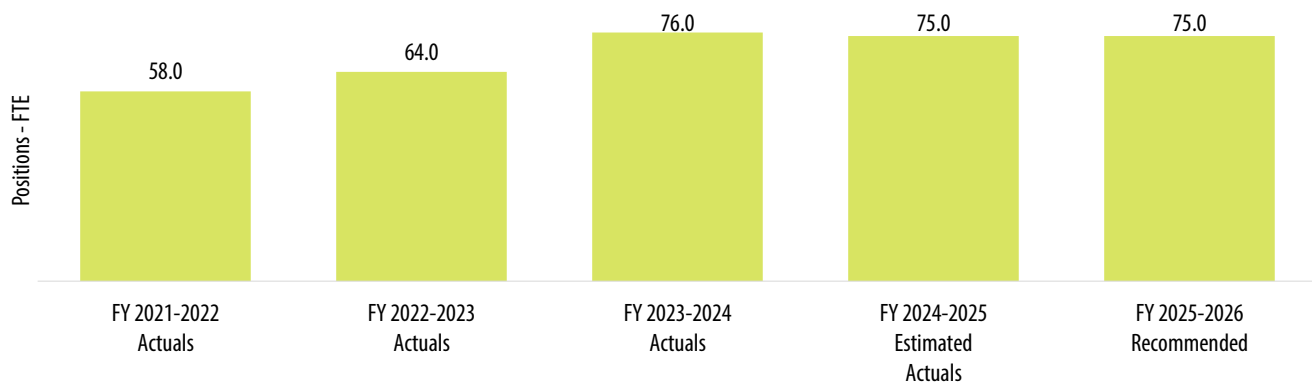
Budget Units/Departments Summary

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

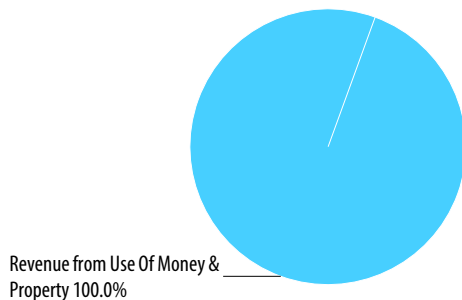
Board Of Retirement
Department Structure
Eric Stern, Chief Executive Officer



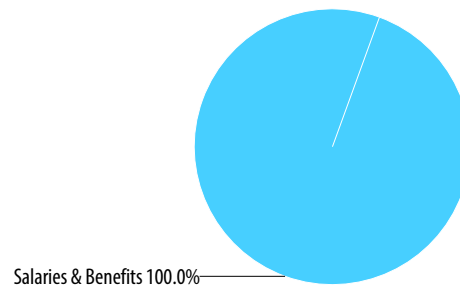
Staffing Trend



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%

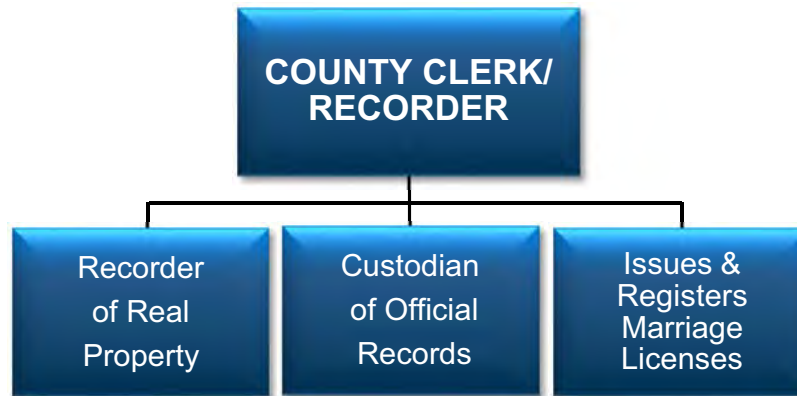
Budget Unit – Budget by Object

	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%

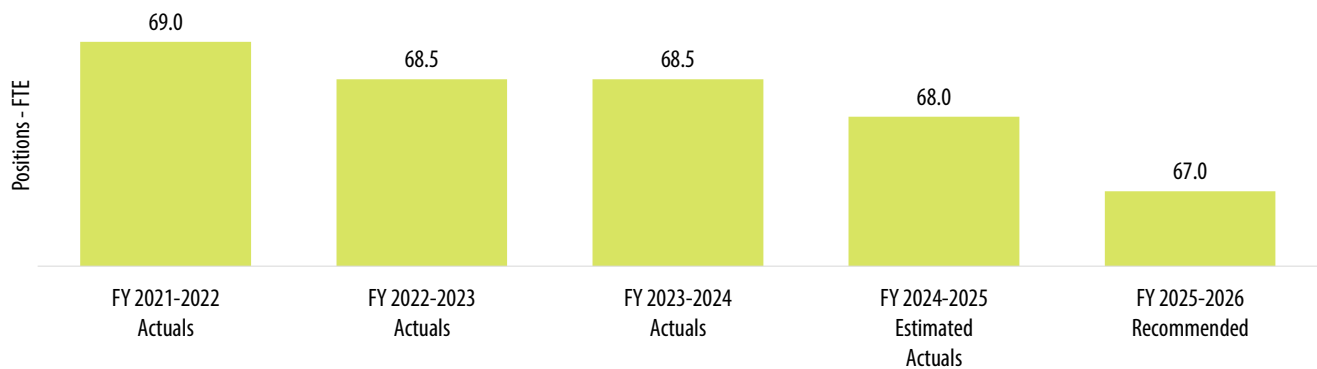
Summary of Changes

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.

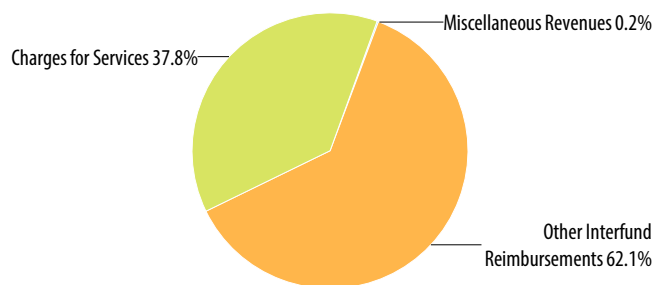
County Clerk/Recorder
Department Structure
Donna Allred, County Clerk/Recorder



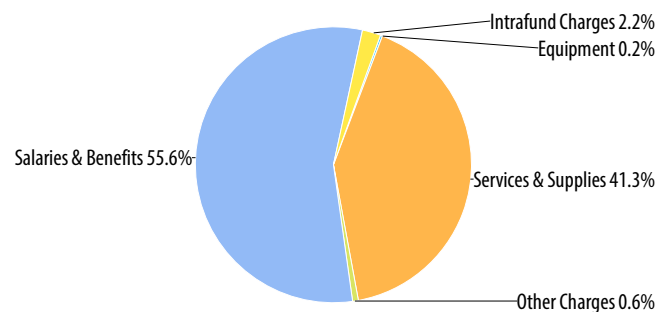
Staffing Trend



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

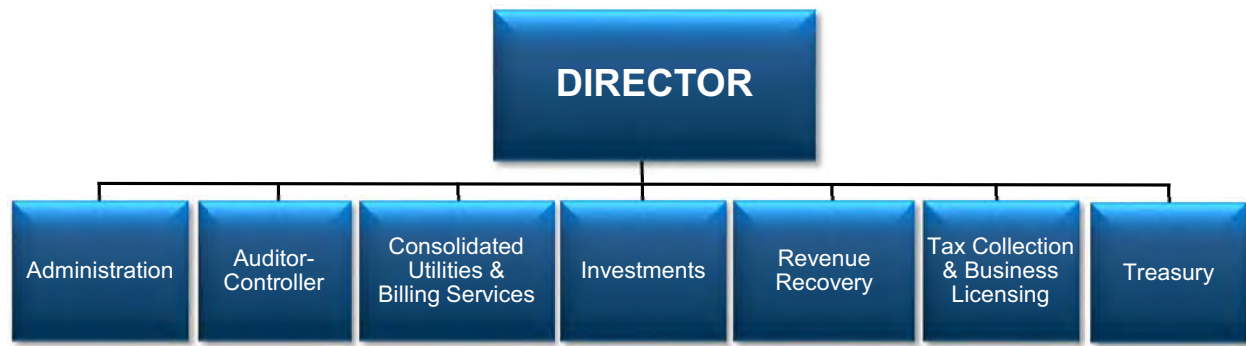
	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$1,311,378	\$1,415,816	\$1,357,260	\$(58,556)	(4.1)%
Gross Expenditures/Appropriations	\$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

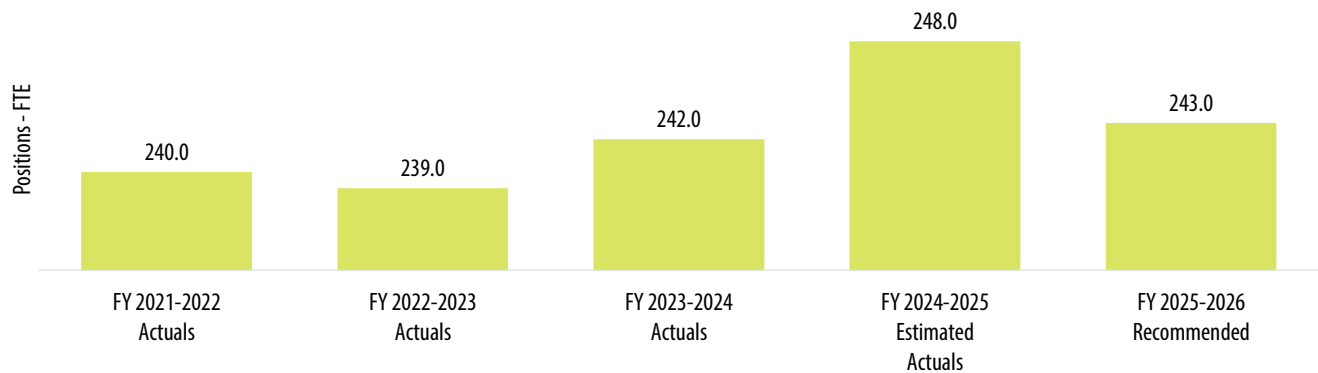
The change in total appropriations is due to decreases in allocated costs for insurance and capital maintenance, and an increase in allocated costs for facilities.

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.

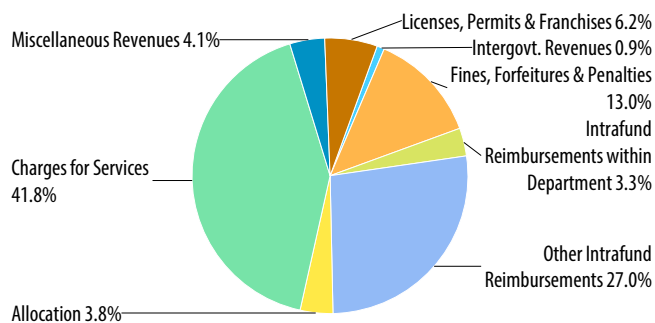
Department Of Finance
Department Structure
Chad Rinde, Director



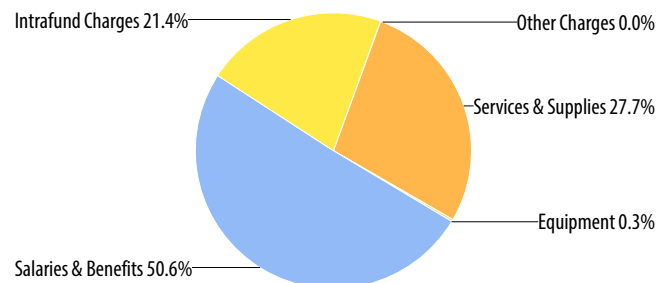
Staffing Trend



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.

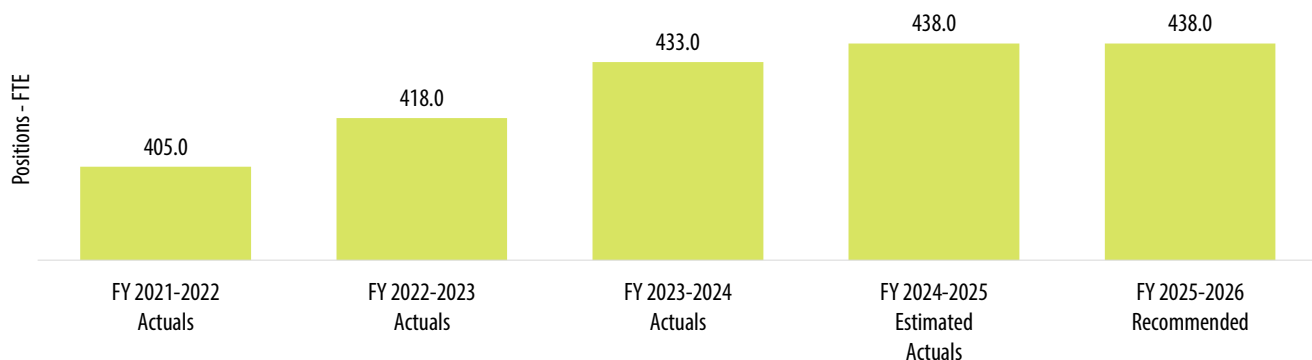
Recommended Growth Detail for the Program

	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.					

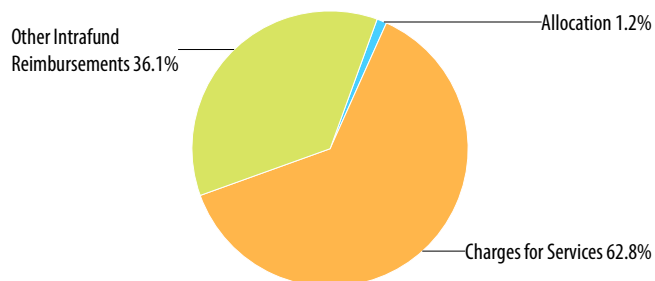
Department of Technology
Department Structure
Rami Zakaria, Chief Information Officer



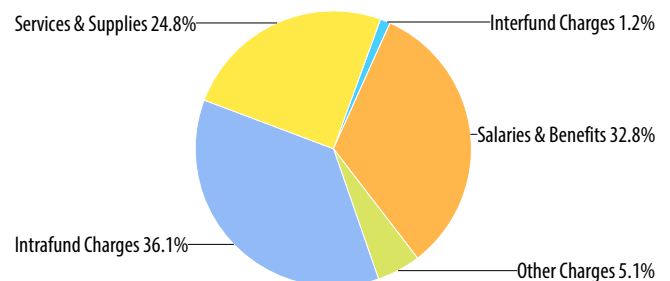
Staffing Trend



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.

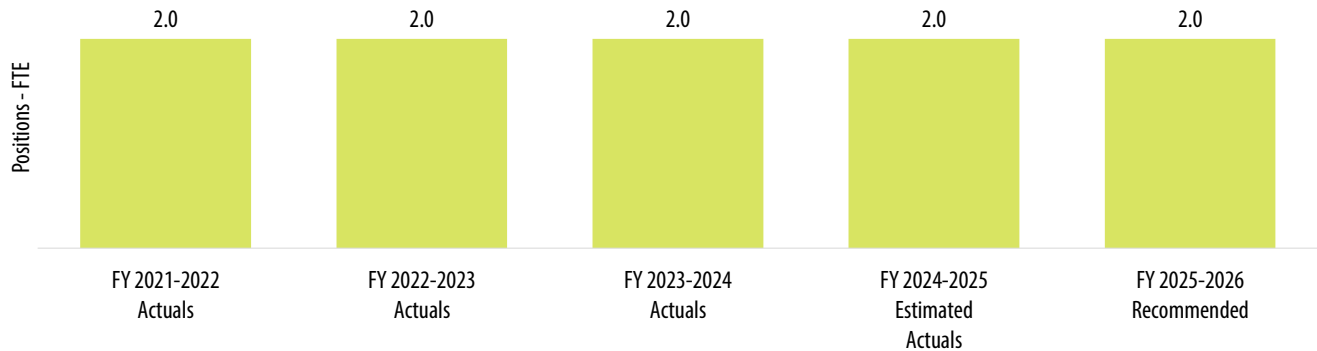
The change in total revenue is due to:

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

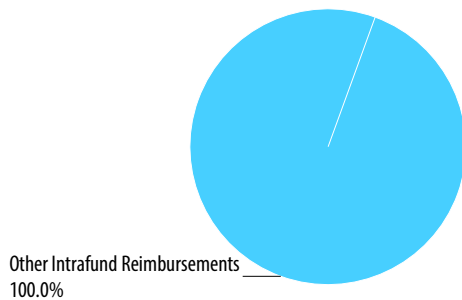
Office of Compliance
Department Structure
Rami Zakaria, Chief Information Officer



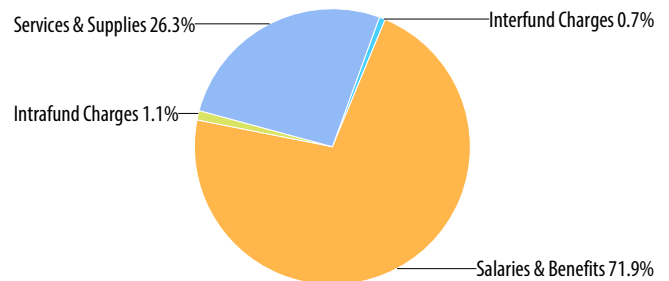
Staffing Trend



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

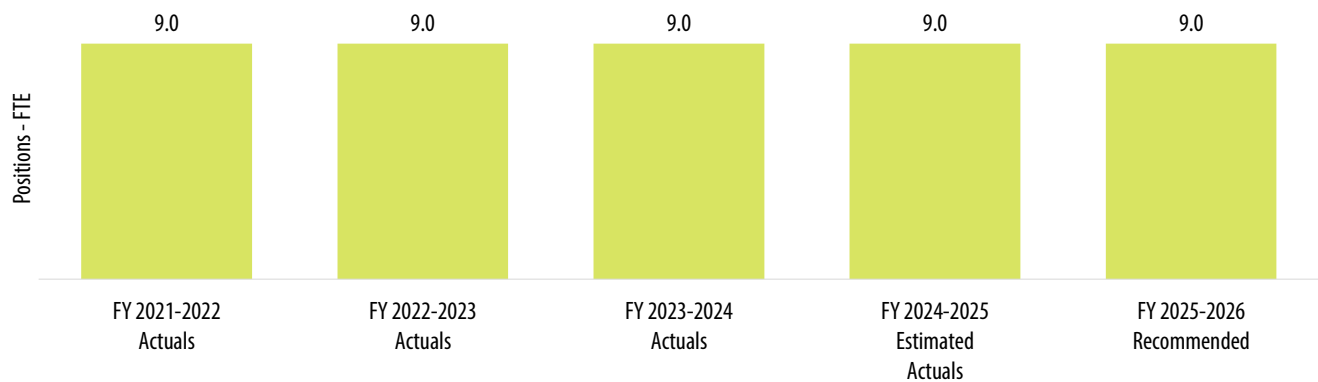
The change in total appropriations, including intrafund reimbursements, is due to:

- 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.

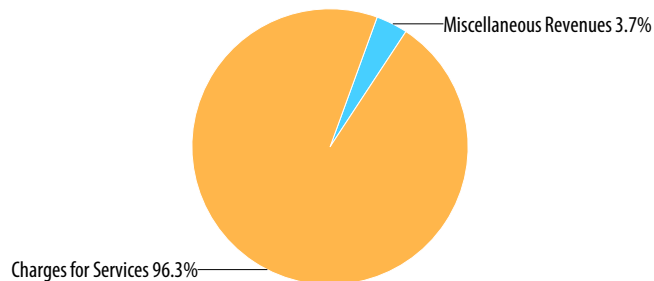
Regional Radio Communications System
Department Structure
Rami Zakaria, Chief Information Officer



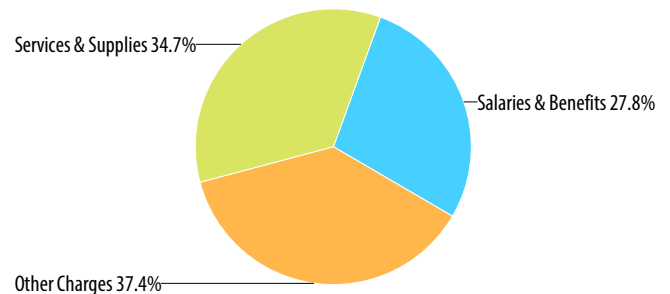
Staffing Trend



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.

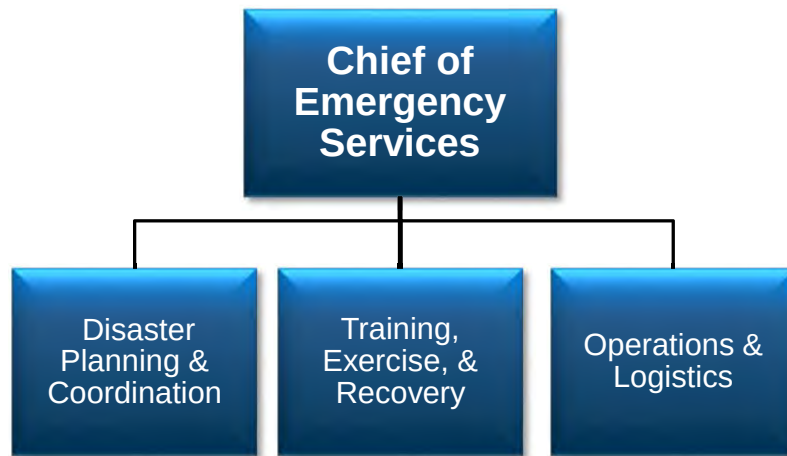
The change in total revenue is due to:

- Increases in permit application numbers.

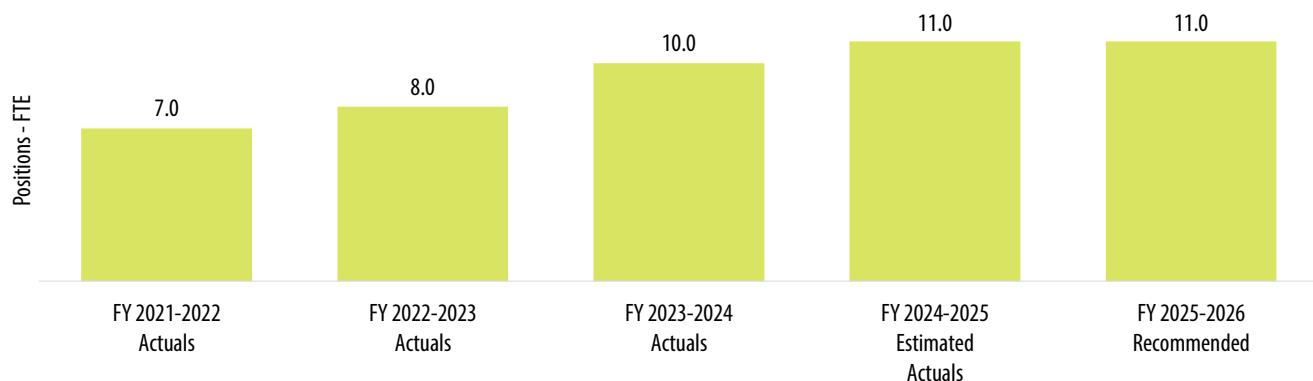
Reserve changes from the prior year Adopted Budget are detailed below:

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

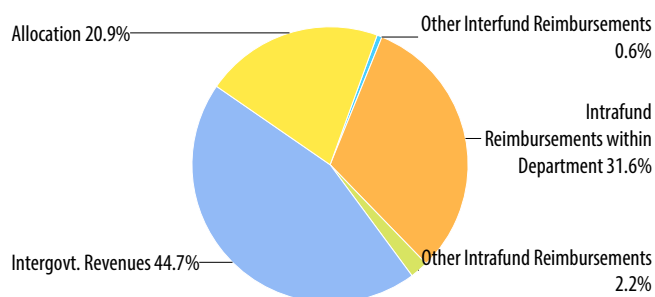
Emergency Services
Department Structure
Mary Jo Flynn, Chief



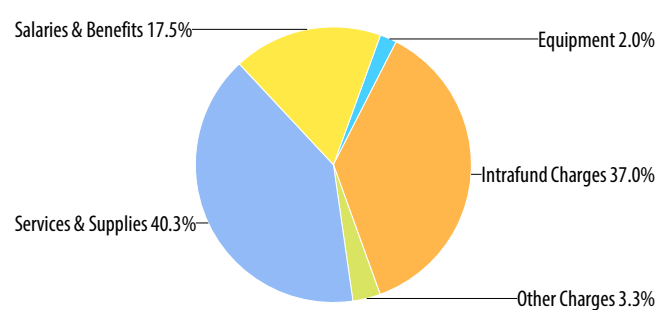
Staffing Trend



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)	—
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.					
OES - Reduce Extra Help - Student Intern Program					
	(61,754)	—	—	(61,754)	—
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.					

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.

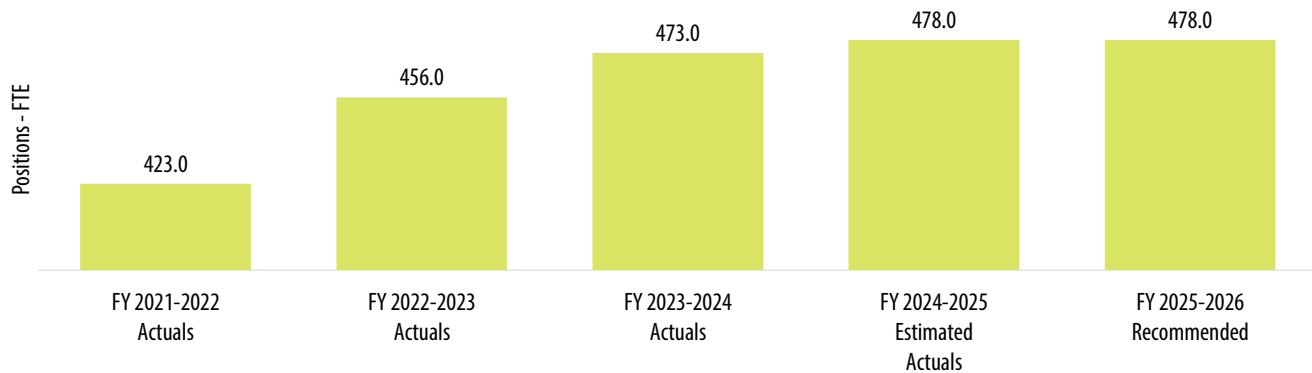
The change in total revenue is due to:

- An increase in interest income based on actuals.

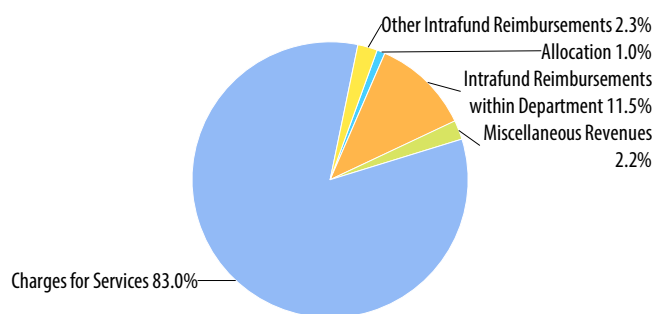
General Services
Department Structure
Joshua Green, Director



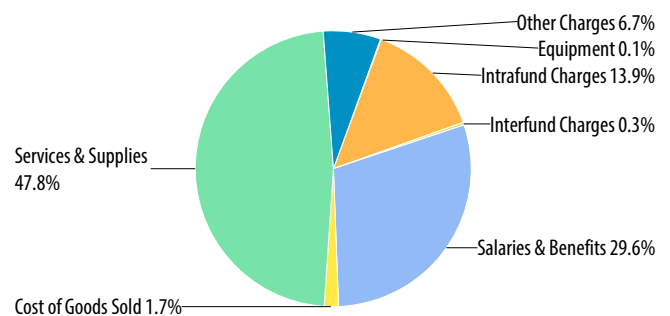
Staffing Trend



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)	—	—	—
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).					

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).

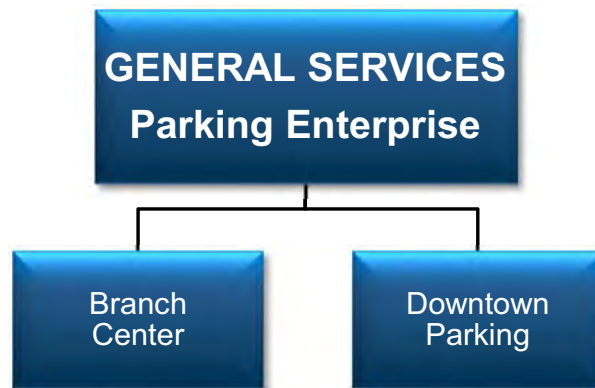
The change in total revenue is due to a decrease in contributions for vehicle additions and a decrease in replacement funds collected in the light fleet rental rates.

Net Cost reflects a decrease in retained earnings.

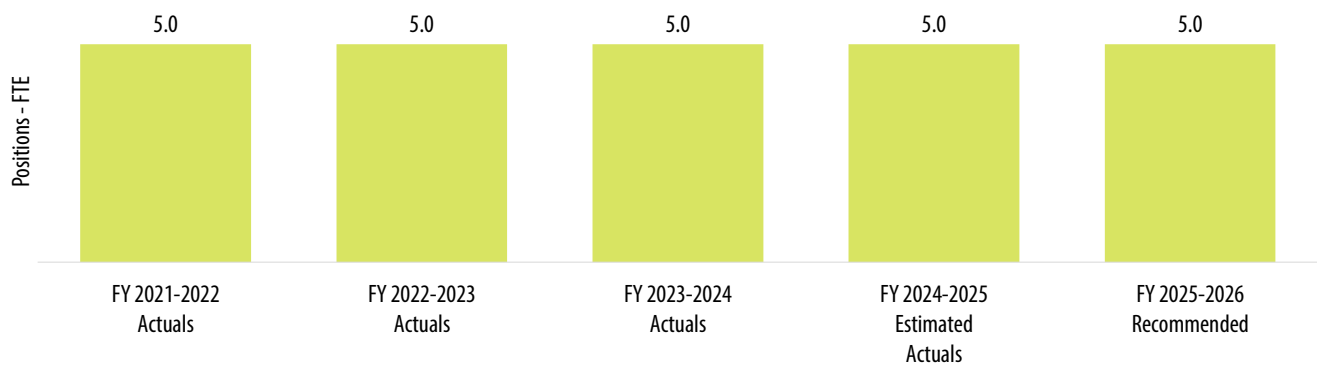
**SUMMARY OF CAPITAL OUTLAY
LIGHT EQUIPMENT (Budget Unit 7080000)**

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

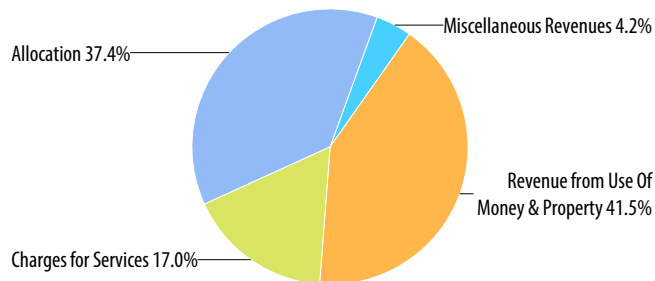
Parking Enterprise
Department Structure
Joshua Green, Director



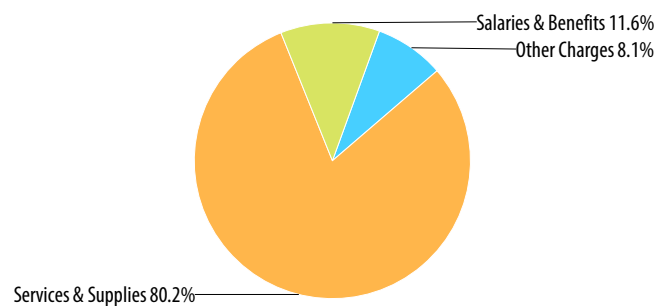
Staffing Trend



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

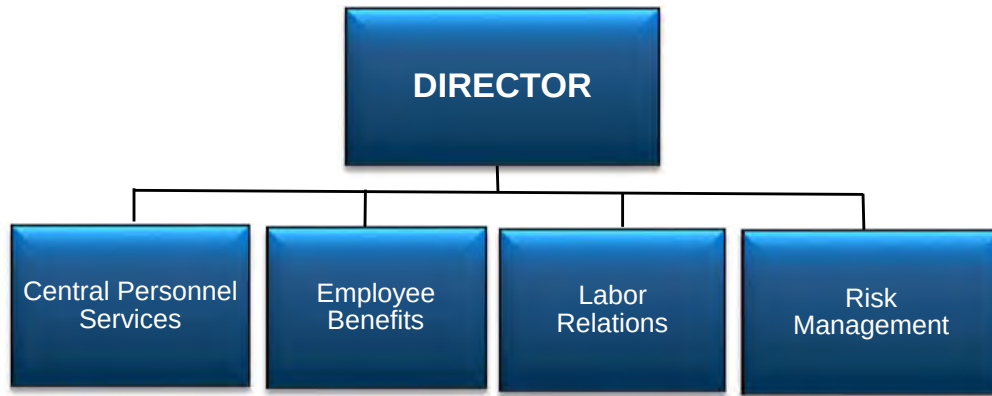
The change in total appropriations is due to:

- 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.

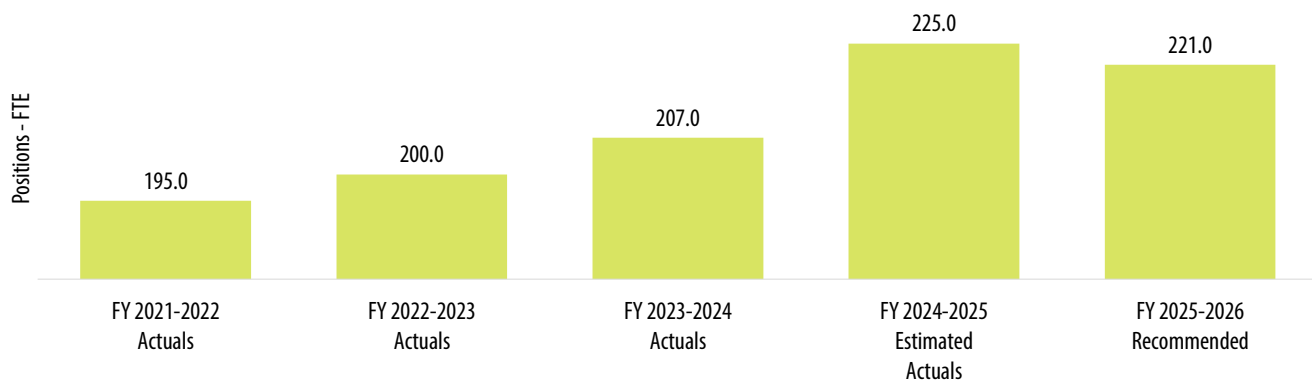
The change in total revenue is due to an increase in parking fees paid by credit card.

Net Cost reflects a decrease in retained earnings.

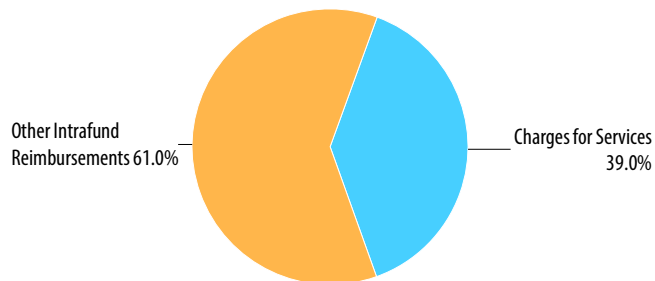
Personnel Services
Department Structure
Joseph Angelo, Director



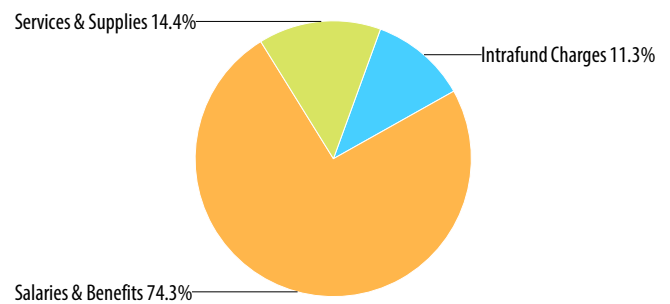
Staffing Trend



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:

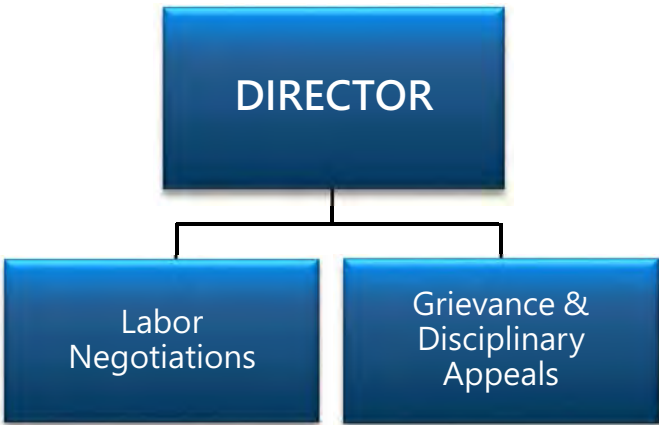
- Increases in cost recovery from the Workers' Compensation Insurance Fund.

Recommended Growth Detail for the Program

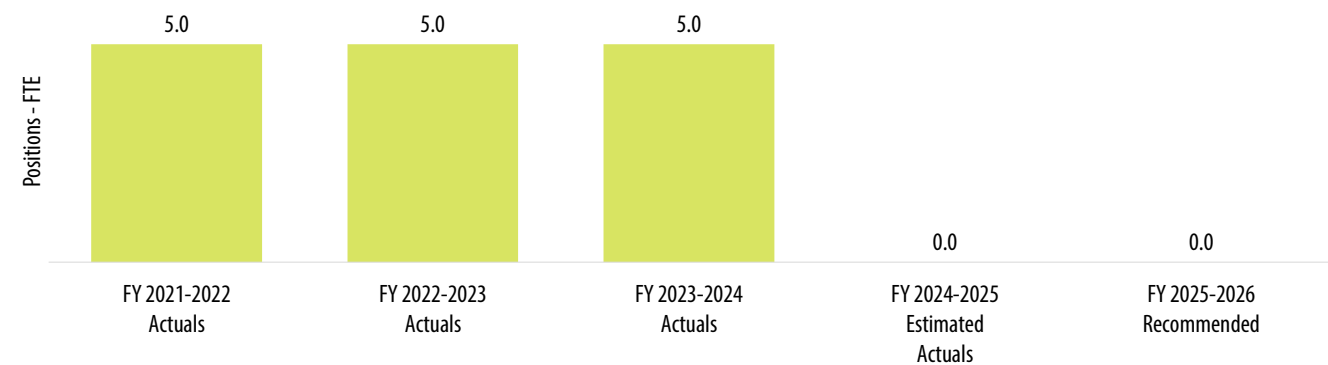
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS - Reallocate 1.0 FTE Office Assistant Conf to 1.0 FTE Sr. Office Specialist - Conf - Worker's Compensation (ACP)					
	15,243	—	15,243	—	—

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:

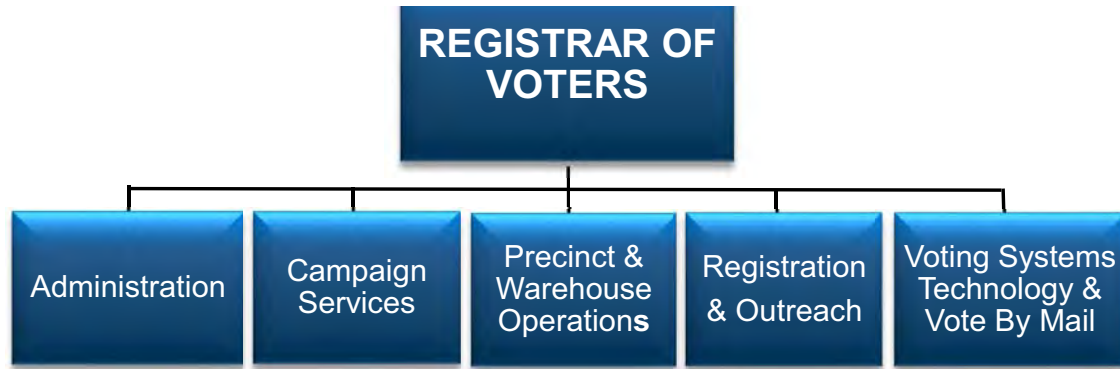
- A decrease in workers' compensation claims due to the separation of SacSewer.
- A decrease in office supplies, actuarial services, office equipment maintenance supplies, and copying services.
- An increase to the Countywide Cost Plan.

The change in total revenue is due to:

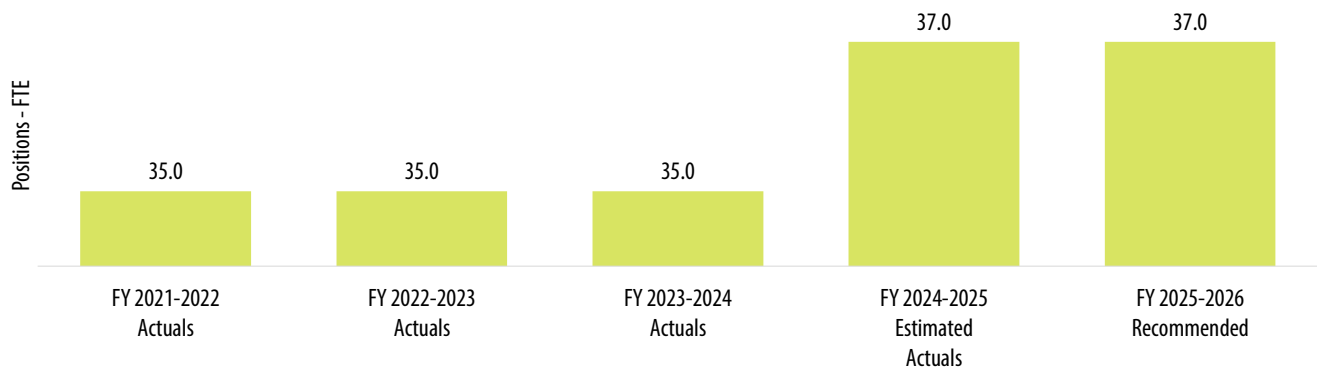
- A decrease in insurance premiums due to the separation of SacSewer.

Net Cost reflects an increase in retained earnings.

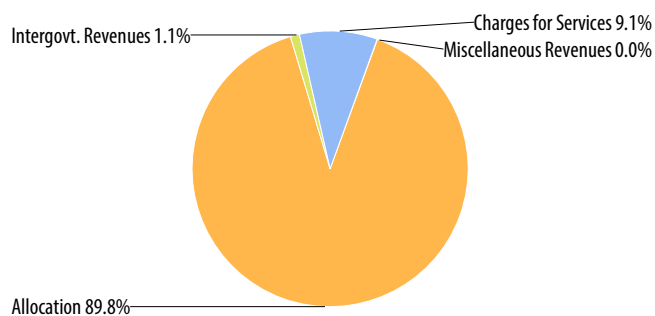
Voter Registration And Elections
Department Structure
Hang Nguyen, Registrar of Voters



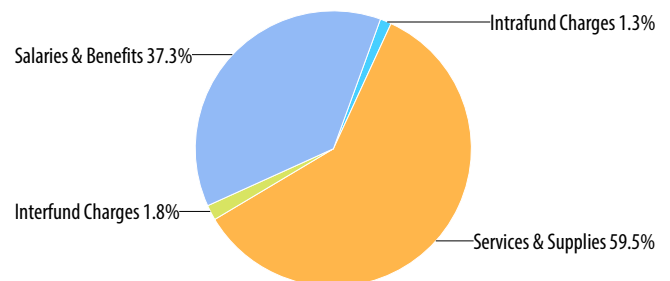
Staffing Trend



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.



Community Services

Table of Contents

Introduction		G-3
Agricultural Comm-Sealer Of Wts & Meas		G-7
Agricultural Comm-Sealer Of Wts & Meas	BU 3210000	G-7
Wildlife Services	BU 3260000	G-11
Airport		G-13
Airport System	BU 3400000	G-13
Airport-Cap Outlay	BU 3480000	G-25
Animal Care Services		G-31
Animal Care Services	BU 3220000	G-31
Animal Care-Restricted Revenues	BU 3220800	G-40
Community Development		G-42
Community Development	BU 5720000	G-42
Development and Code Services	BU 2151000	G-53
Building Inspection	BU 2150000	G-68
Affordability Fee	BU 3830000	G-71
Fair Housing Services	BU 4660000	G-73
Connector Joint Powers Authority		G-74
Connector Joint Powers Authority	BU 2800000	G-74
Cooperative Extension		G-77
Cooperative Extension	BU 3310000	G-77
Dependent Park Districts		G-79
Carmichael Recreation And Park District	BU 9337000	G-79
Carmichael RPD Assessment District	BU 9337100	G-89
Mission Oaks Recreation And Park District	BU 9336100	G-91
Mission Oaks Maint/Improvement Dist	BU 9336001	G-95
Sunrise Recreation And Park District	BU 9338000	G-97
Antelope Assessment	BU 9338001	G-101
Citrus Heights Assessment Districts	BU 9338005	G-103
Foothill Park	BU 9338006	G-105
After The Bell	BU 9338009	G-107
Economic Development		G-109
Economic Development	BU 3870000	G-109
Natomas Fire District		G-124
Natomas Fire District	BU 2290000	G-124
Regional Parks		G-126

Regional Parks	BU 6400000	G-126
Parks-Restricted Revenues	BU 6410000	G-141
County Parks CFD 2006-1	BU 6494000	G-148
CSA No.4B-(Wilton-Cosumnes)	BU 6491000	G-150
CSA No.4C-(Delta)	BU 6492000	G-152
CSA No.4D-(Herald)	BU 6493000	G-154
Del Norte Oaks Park District	BU 3516494	G-156
Fish And Game Propagation	BU 6460000	G-158
Golf	BU 6470000	G-160
Park Construction	BU 6570000	G-164
South Sacramento Conservation Agency Admin		G-167
South Sacramento Conservation Agency Admin	BU 0290007	G-167
Transportation		G-170
Department of Transportation	BU 2960000	G-170
CSA No. 1	BU 2530000	G-183
Gold River Station #7 Landscape CFD	BU 1370000	G-185
Landscape Maintenance District	BU 3300000	G-187
Roads	BU 2900000	G-189
SCTDF Capital Fund	BU 2910000	G-194
Rural Transit Program	BU 2930000	G-201
Sacramento County LM CFD 2004-2	BU 1410000	G-206
Transportation-Sales Tax	BU 2140000	G-208
Waste Management and Recycling		G-213
Solid Waste Enterprise	BU 2200000	G-213
Solid Waste Commercial Program	BU 2240000	G-238
Water Resources		G-241
Water Resources	BU 3220001	G-241
Water Agency Enterprise	BU 3050000	G-252
Water Agency Zone 11 - Drainage Infrastructure	BU 2810000	G-262
Water Agency Zone 13	BU 3044000	G-269



The Community Services Agency departments provide:

- A wide variety of services to enhance the health, enjoyment and quality of life for the residents of Sacramento County;
- Utility, infrastructure and construction management services to other governmental agencies as well as to the residents of the Unincorporated Area of the County; and
- Operations and management of the County's Airport System that serves the greater Sacramento region.

Community Services includes the following departments:

Agricultural Commissioner/Sealer of Weights and Measures/Wildlife Services delivers a variety of services and regulatory programs including plant quarantine and pest exclusion, pest detection, pest management, and pesticide use enforcement. The Sealer regulates commercial weighing and measuring devices such as grocery scales, gas pumps, truck scales, and ensuring that full measure is provided in all packaged goods and through automatic checkout devices. Wildlife Services is a cooperative program with the United States Department of Agriculture and Sacramento County and provides for the control of non-domestic animals such as skunks, opossums, raccoons, beavers, coyotes and birds that pose a threat to human health or safety or cause damage to property or livestock.

Airport Enterprise/Capital Outlay plans, develops, operates and maintains four public use airport facilities in Sacramento County (Airport System). The Airport System is comprised of Sacramento International Airport (a commercial air carrier facility), Mather Airport (a cargo and general aviation facility), Executive Airport (a general aviation facility) and Franklin Field (a general aviation facility).

Animal Care Services operates the County Animal Shelter, issues dog and cat licenses, offers animal adoption services, provides field services, conducts low-cost rabies vaccination clinics, and notifies owners of impounded licensed animals and provides for redemption by owners.

Community Development provides a variety of services including but not limited to the review of development activity to ensure compliance with laws and codes. The Department helps ensure that new projects compliment the quality of life in the County. Divisions within the Department include Administrative

Services, Building Permits and Inspection, Code Enforcement, Construction Management, County Engineering, and Planning and Environmental Review.

Economic Development is responsible for economic development matters within the County including the operation of the County's Business Environmental Resource Center, and activities related to the redevelopment of the former McClellan and Mather Air Force Bases.

Regional Parks manages properties of the Regional Parks and Open Space system; educates the public about the use of leisure time activities and the cultural and natural history of the County; provides recreational activities to the general public and special populations of regional significance; manages three championship golf courses (Ancil Hoffman, Cherry Island and Mather); and oversees the long-term lease of Campus Commons Golf Course.

Transportation provides road maintenance and improvement services in the Unincorporated Area of the County. The department has three broad areas of responsibility including planning programs and design; pavement, bridge, roadside and landscape maintenance; and traffic operations.

Waste Management and Recycling provides for the development, operations and maintenance of the County's solid waste management system. The services provided to all single family, duplex and some multiple family dwellings in the Unincorporated Area of the County include residential refuse collection, curbside collection of recyclables, and green waste collection. The department operates and maintains the County landfill, two transfer stations, and manages the operation of the landfill gas to energy facility.

Water Resources maintains the County storm drainage collection and potable water distribution systems and manages the operating divisions within Water Resources and its attendant districts. The department's purpose is to protect, maintain, and enhance public health, safety and general welfare in the areas of drainage, flood control and provision of fresh water.

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	3210000	Agricultural Comm-Sealer Of Wts & Meas	\$5,956,093	\$5,956,093	\$1,638,472	25.0
001A	3220000	Animal Care Services	\$22,133,428	\$15,569,830	\$13,156,017	66.0
001A	5720000	Community Development	\$33,083,193	\$31,694,791	\$12,322,220	139.8
001A	3310000	Cooperative Extension	\$626,379	\$626,379	\$626,379	—
001A	4660000	Fair Housing Services	\$—	\$—	\$—	—
001A	6400000	Regional Parks	\$31,173,102	\$28,898,700	\$17,210,360	118.0
001A	3260000	Wildlife Services	\$183,047	\$183,047	\$165,951	—
General Fund Total			\$93,155,242	\$82,928,840	\$45,119,399	348.8
001R	3220800	Animal Care-Restricted Revenues	\$206,500	\$206,500	\$—	—
001R	6410000	Parks-Restricted Revenues	\$1,986,021	\$1,986,021	\$—	—
002A	6460000	Fish And Game Propagation	\$4,956	\$4,956	\$—	—
005A	2900000	Roads	\$266,247,613	\$266,247,613	\$—	—
005B	2960000	Department of Transportation	\$89,542,844	\$79,214,953	\$—	257.1
006A	6570000	Park Construction	\$16,433,540	\$16,433,540	\$—	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
018A	6470000	Golf	\$13,891,117	\$13,891,117	\$—	—
020A	3870000	Economic Development	\$53,917,641	\$46,219,430	\$—	16.0
021A	2150000	Building Inspection	\$25,572,072	\$25,572,072	\$—	—
021E	2151000	Development and Code Services	\$82,093,584	\$79,274,212	\$—	277.0
023A	3830000	Affordability Fee	\$6,294,550	\$6,294,550	\$—	—
025A	2910000	SCTDF Capital Fund	\$39,096,800	\$39,096,800	\$—	—
026A	2140000	Transportation-Sales Tax	\$132,271,874	\$132,271,874	\$—	—
028A	2800000	Connector Joint Powers Authority	\$784,189	\$784,189	\$—	3.0
029G	0290007	South Sacramento Conservation Agency Admin	\$260,777	\$260,777	\$—	1.0
041A	3400000	Airport System	\$650,021,018	\$650,021,018	\$43,419,176	373.0
043A	3480000	Airport-Cap Outlay	\$517,586,776	\$517,586,776	\$116,347,718	—
050A	2240000	Solid Waste Commercial Program	\$4,221,929	\$4,221,929	\$—	—
051A	2200000	Solid Waste Enterprise	\$313,469,215	\$198,014,148	\$29,099,884	338.0
068A	2930000	Rural Transit Program	\$3,316,156	\$3,316,156	\$130,737	—
137A	1370000	Gold River Station #7 Landscape CFD	\$100,538	\$100,538	\$—	—
141A	1410000	Sacramento County LM CFD 2004-2	\$550,410	\$550,410	\$—	—
229A	2290000	Natomas Fire District	\$4,889,670	\$4,889,670	\$—	—
253A	2530000	CSA No. 1	\$3,337,991	\$3,337,991	\$—	—
315A	2810000	Water Agency Zone 11 - Drainage Infrastructure	\$24,010,800	\$24,010,800	\$—	—
318A	3044000	Water Agency Zone 13	\$2,634,728	\$2,634,728	\$—	—
320A	3050000	Water Agency Enterprise	\$158,230,807	\$158,230,807	\$5,305,386	143.0
322A	3220001	Water Resources	\$49,445,678	\$43,840,978	\$—	129.0
330A	3300000	Landscape Maintenance District	\$1,345,330	\$1,345,330	\$—	—
336A	9336100	Mission Oaks Recreation And Park District	\$7,490,717	\$7,490,717	\$—	—
336B	9336001	Mission Oaks Maint/Improvement Dist	\$1,301,539	\$1,301,539	\$—	—
337A	9337000	Carmichael Recreation And Park District	\$29,674,852	\$29,674,852	\$—	—
337B	9337100	Carmichael RPD Assessment District	\$—	\$—	\$—	—
338B	9338001	Antelope Assessment	\$908,193	\$908,193	\$—	—
338C	9338000	Sunrise Recreation And Park District	\$16,112,364	\$16,112,364	\$—	—
338D	9338005	Citrus Heights Assessment Districts	\$116,000	\$116,000	\$—	—
338E	9338009	After The Bell	\$—	\$—	\$—	—
338F	9338006	Foothill Park	\$1,290,348	\$1,290,348	\$—	—
351A	3516494	Del Norte Oaks Park District	\$3,800	\$3,800	\$—	—
560A	6491000	CSA No.4B-(Wilton-Cosumnes)	\$21,766	\$21,766	\$—	—

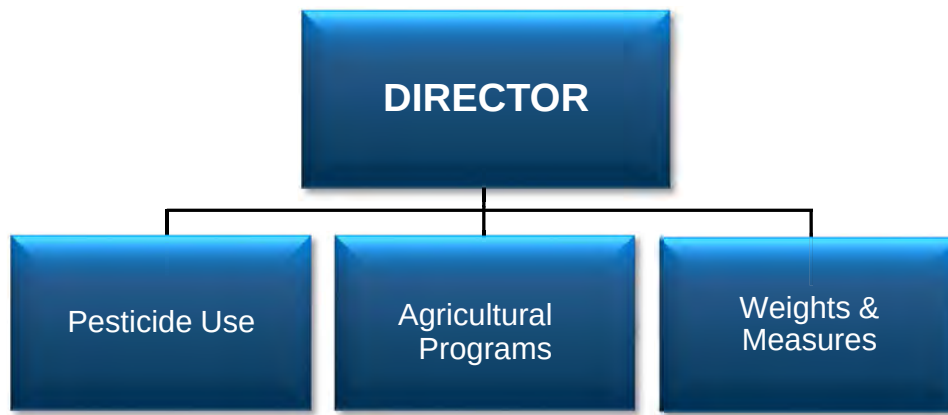
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
561A	6492000	CSA No.4C-(Delta)	\$40,004	\$40,004	\$—	—
562A	6493000	CSA No.4D-(Herald)	\$8,086	\$8,086	\$—	—
563A	6494000	County Parks CFD 2006-1	\$16,500	\$16,500	\$—	—
Non-General Fund Total			\$2,518,749,293	\$2,376,844,052	\$194,302,901	1,537.1
Grand Total			\$2,611,904,535	\$2,459,772,892	\$239,422,300	1,885.9

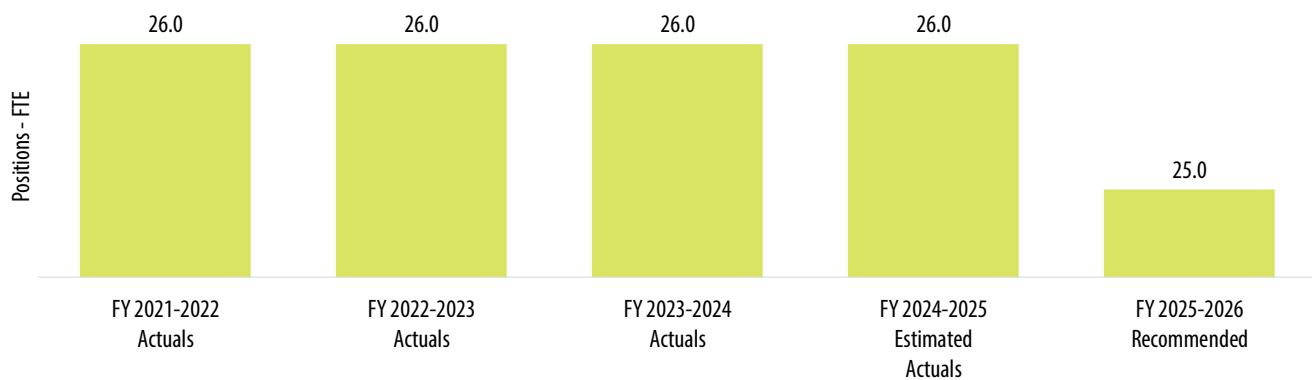
Agricultural Comm-Sealer Of Wts & Meas

Department Structure

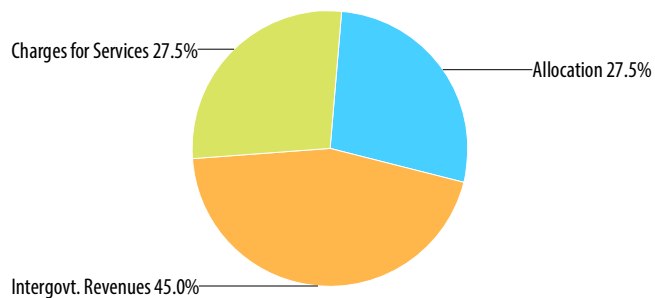
Chrisandra Flores, Director



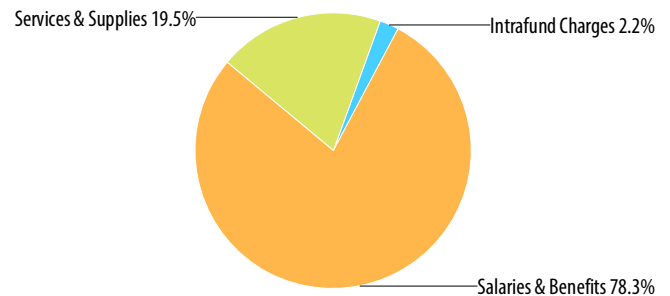
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Agricultural Commissioner/Sealer of Weights and Measures** operates as part of a statewide network of County Agricultural Commissioners and Sealers of Weights and Measures established by the State Legislature to locally implement state-mandated programs.

Agricultural activities encompass nursery inspections, certified farmers' market and producer inspections, phytosanitary certifications, plant quarantine and pest exclusion efforts, pest detection, and pesticide use enforcement.

Weights and Measures activities include the testing of commercial weighing and measuring devices for accuracy, price verification audits, and petroleum product inspections.

The Department enforces a broad range of regulations under the California Food and Agriculture Code, the Business and Professions Code, the California Code of Regulations, and Sacramento County ordinances related to agriculture and weights and measures and is committed to supporting a healthy, productive agricultural industry while protecting the environment, agricultural workers, and the broader community. It also promotes business and consumer confidence by enforcing laws and regulations that safeguard fair and equitable transactions, ensuring the interests of both buyers and sellers are protected.

Goals

- **Pesticide Use Enforcement:** The Department is committed to protecting the public, pesticide users, farm workers, and the environment by ensuring the responsible use of pesticides to minimize potential impacts. In light of upcoming program mandates, we will continue to prioritize field inspections to maintain compliance and safety standards.
- **Agricultural Programs:** The Department is dedicated to protecting agriculture and the environment through rigorous pest inspections of incoming nursery and package shipments, maintaining a robust pest detection program, and addressing the needs of Sacramento County businesses and residents. We remain committed to enhancing operational efficiencies and delivering exceptional customer service.
- **Weights and Measures Programs:** The Department is responsible for ensuring accuracy in commercial weighing and measuring devices, enforcing fair packaging and labeling laws, and ensuring compliance with petroleum and weighmaster regulations to promote fair business practices. In FY 2025-26, the Department will initiate testing of commercial electric vehicle chargers to verify that customers receive the correct value for their purchases.

Accomplishments

- **Pesticide Use Enforcement:** The Department successfully hosted its annual pesticide container recycling event, diverting over 29,000 pounds of plastic from local landfills. This initiative enables local farmers and pesticide applicators to collect and store used pesticide containers throughout the year and participate in the event to promote responsible recycling practices.
- **Agricultural Programs:** The Department of Agriculture continued its efforts to protect the local wine grape industry from the glassy-winged sharpshooter (GWSS), a known vector of Pierce's Disease. Staff successfully intercepted 93 GWSS egg masses, 7 nymphs, and 8 adults. Through extensive trapping, thorough inbound and outbound inspections, and strong cooperation with local nurseries, the County remains free of GWSS.
- **Weights and Measures Programs:** The Weights and Measures Division investigated 126 complaints related to overcharges, inaccurate quantities, and fuel quality concerns, ensuring compliance with regulations and protecting consumer interests.

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					
Agricultural Commissioner-Sealer of Weights and Measures	\$5,435,372	\$5,935,617	\$5,956,093	\$20,476	0.3%
Gross Expenditures/Appropriations	\$5,435,372	\$5,935,617	\$5,956,093	\$20,476	0.3%
Total Expenditures/Appropriations	\$5,435,372	\$5,935,617	\$5,956,093	\$20,476	0.3%
Revenue	\$4,504,382	\$4,285,410	\$4,317,621	\$32,211	0.8%
Total Revenue	\$4,504,382	\$4,285,410	\$4,317,621	\$32,211	0.8%
Net Cost	\$930,991	\$1,650,207	\$1,638,472	\$(11,735)	(0.7)%
Positions	26.0	26.0	25.0	(1.0)	(3.8)%

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	\$4,370,025	\$4,662,466	\$4,664,085	\$1,619	0.0%
Services & Supplies	\$976,968	\$1,151,833	\$1,159,882	\$8,049	0.7%
Intrafund Charges	\$88,379	\$121,318	\$132,126	\$10,808	8.9%
Gross Expenditures/Appropriations	\$5,435,372	\$5,935,617	\$5,956,093	\$20,476	0.3%
Total Expenditures/Appropriations	\$5,435,372	\$5,935,617	\$5,956,093	\$20,476	0.3%
Intergovernmental Revenues	\$3,160,913	\$2,982,815	\$2,677,973	\$(304,842)	(10.2)%
Charges for Services	\$1,341,588	\$1,302,595	\$1,639,648	\$337,053	25.9%
Miscellaneous Revenues	\$1,881	\$—	\$—	\$—	—%
Revenue	\$4,504,382	\$4,285,410	\$4,317,621	\$32,211	0.8%
Total Revenue	\$4,504,382	\$4,285,410	\$4,317,621	\$32,211	0.8%
Net Cost	\$930,991	\$1,650,207	\$1,638,472	\$(11,735)	(0.7)%
Positions	26.0	26.0	25.0	(1.0)	(3.8)%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs (ACP), Department of Technology non-ACP charges, travel, and equipment maintenance services and supplies as a result of inflation.

- A recommended reduction detailed later in this section.

The change in total revenue is due to:

- Increases in various State revenues, to include State Pest Detection revenue, Unclaimed Gas Tax (UGT), and Pesticide Mill Tax revenues as a result of higher amended contracts.
- Projected net increases in fee rates, to include rates charged for Weights and Measures Device registrations and Phytosanitary Certificates, which are expected to go before the Board for approval in June 2025.
- A decrease in State Pest Detector Dog funding as a result of elimination of the Pest Detector Dog Program after December 31, 2025.

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

- 1.0 FTE decrease in recommended reduction scenarios – 1.0 vacant.

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Agricultural Commissioner-Sealer of Weights and Measures	(127,455)	—	—	(127,455)	(1.0)

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Agriculture - Delete 1.0 FTE ASI Lv1 - AG	(127,455)	—	—	(127,455)	(1.0)

Delete 1.0 FTE vacant Agricultural and Standards Inspector I (ASI) to offset reductions in the State Pest Detection, European Grapevine Moth, and Pest Detector Dog Program funding. The revenue reduction and subsequent deletion of 17% of the existing Agricultural Program workforce will affect the Department's ability to complete State mandated inspections in the Direct Marketing Program, Apiary and Seed Services, Pest Detection, and High-Risk Pest Exclusion. The most significant impact is the complete elimination of the Pest Detector Dog Program as of December 31, 2025. This reduction will decrease pest detection efficiency, increasing the risk of pests that threaten local agriculture and crop production, as early pest detection is critical for mitigating economic and environmental damage. Additionally, this reduction affects the Department's ability to meet Food and Agriculture Code (FAC) 224.5(3) Maintenance of Effort (MOE) requirements for Unclaimed Gas Tax (UGT), which could result in loss of UGT funding from the State.

To mitigate these impacts, the Department requests a General Fund backfill of this reduction.

Wildlife Services

Budget Unit Functions & Responsibilities

The **Wildlife Services** budget is comprised of two programs:

- Wildlife Management is a cooperative program with the United States Department of Agriculture (USDA) and the County of Sacramento. The program provides for the control of non-domestic animals, such as skunks, opossums, raccoons, beavers, coyotes, and birds that pose a threat to human health and safety or cause damage to property or livestock. Wildlife Services provides technical assistance, exclusionary assistance, and animal removal to residents, agricultural operations, and businesses in the unincorporated portions of the County, as well as participating local jurisdictions (Cities of Elk Grove, Galt, Citrus Heights, and Rancho Cordova). Incorporated cities who participate in the program, contribute funding for the program that commensurate with services provided to their residents.
- Wildlife Care funding is used for food, medication, and supplies associated with helping sick, orphaned, and/or injured wildlife in the care of Wildlife Care Association, which is a non-profit organization located in the County of Sacramento.

Goals

- To safeguard public health and safety and protect Sacramento County's agricultural, and natural resources through sound wildlife management practices.
- To provide a program that will reasonably assure County residents that they may safely enjoy parks, recreation areas, and residential neighborhoods, while minimizing the threat of harm from non-domestic animals.
- To provide the agricultural industry and County residents with protection from damage to property and injury to livestock or domestic pets caused by non-domestic animals.

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					
Wildlife Services	\$193,873	\$195,000	\$183,047	\$(11,953)	(6.1)%
Gross Expenditures/Appropriations	\$193,873	\$195,000	\$183,047	\$(11,953)	(6.1)%
Total Expenditures/Appropriations	\$193,873	\$195,000	\$183,047	\$(11,953)	(6.1)%
Revenue	\$26,795	\$29,049	\$17,096	\$(11,953)	(41.1)%
Total Revenue	\$26,795	\$29,049	\$17,096	\$(11,953)	(41.1)%
Net Cost	\$167,078	\$165,951	\$165,951	\$—	—%

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	\$193,873	\$195,000	\$183,047	\$(11,953)	(6.1)%
Gross Expenditures/Appropriations	\$193,873	\$195,000	\$183,047	\$(11,953)	(6.1)%
Total Expenditures/Appropriations	\$193,873	\$195,000	\$183,047	\$(11,953)	(6.1)%
Charges for Services	\$26,795	\$29,049	\$17,096	\$(11,953)	(41.1)%
Revenue	\$26,795	\$29,049	\$17,096	\$(11,953)	(41.1)%
Total Revenue	\$26,795	\$29,049	\$17,096	\$(11,953)	(41.1)%
Net Cost	\$167,078	\$165,951	\$165,951	\$—	—%

Summary of Changes

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

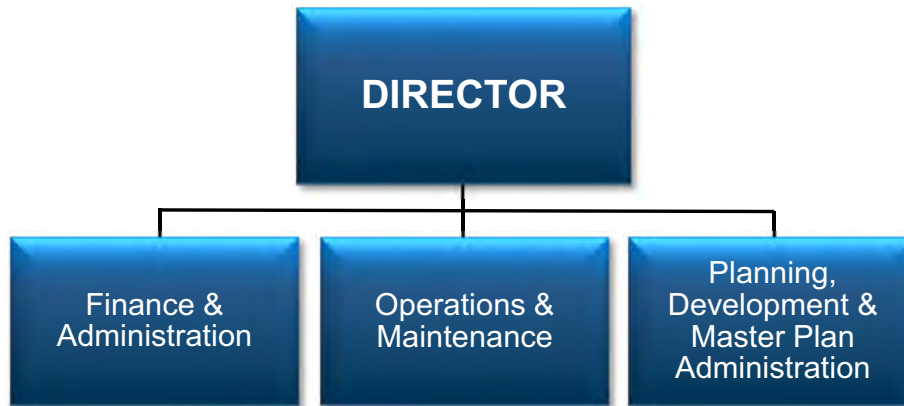
The change in total appropriations is due to:

- A proposed reduction in the United States Department of Agriculture (USDA) contract costs.
- A slight reduction in the Sacramento County's contribution to the Wildlife Care Contract.

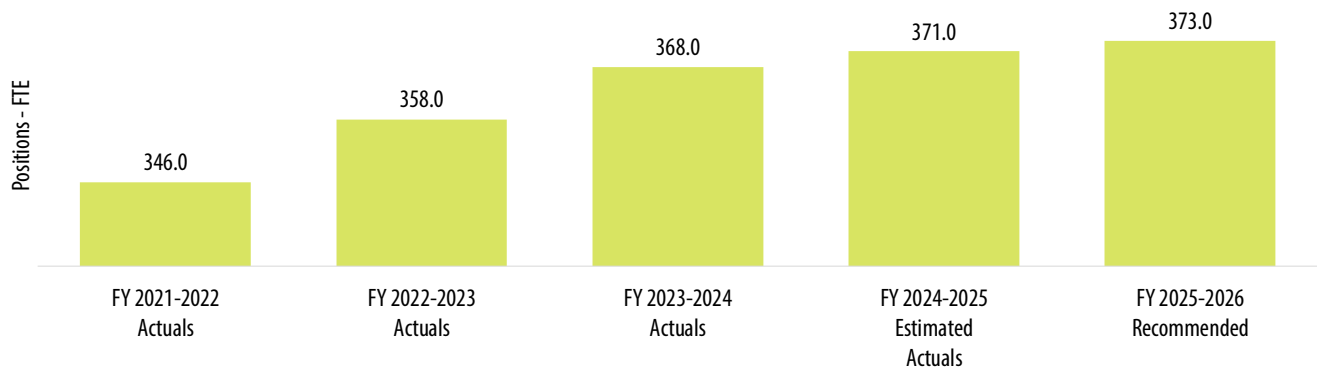
The change in total revenue is due to:

- Withdrawal of the City of Folsom from the Wildlife Services program.

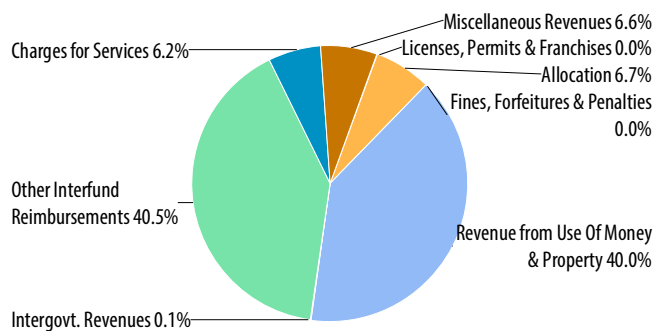
Airport System
Department Structure
Cindy Nichol, Director



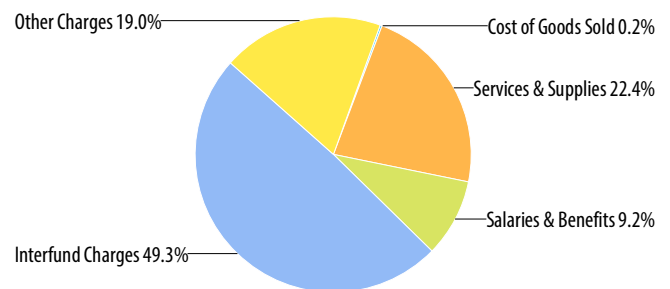
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Airport Systems is responsible for planning, developing, operating and maintaining four public use airport facilities in Sacramento County (Airport System). The Airport System is comprised of Sacramento International Airport (a commercial air carrier facility), Mather Airport (a cargo and general aviation facility), Executive Airport (a general aviation facility) and Franklin Field (a general aviation facility). Operated as an Enterprise Fund, the Airport System is financially self-supporting with expenses paid for by revenue generated from businesses and individuals who use the airports. The Airport System primarily serves the Sacramento region, a six-county area consisting of Sacramento, El Dorado, Yuba, Sutter, Placer and Yolo counties, as well as a large secondary surrounding area. In addition to promoting the safe and efficient use of air transportation facilities, the Department of Airports is responsible for managing the environmental impacts within the Sacramento region associated with the operation and development of the Airport System facilities. Airport Systems consists of:

- Administration and Finance
- Airport Operations
- Airport Revenues
- Planning and Development

Goals

- Operate the Airport System in a safe, secure, environmentally sound, effective, and efficient manner while achieving the highest level of internal and external customer satisfaction.
- Be a trusted and highly responsive County Department by ensuring the highest level of employee commitment and performance.
- Operate and maintain the County's aviation assets in a financially sustainable manner.

Accomplishments

- Sacramento International Airport (SMF) handled 13.6 million passengers during calendar year 2024, marking a 5.1% increase over 2023. SMF continues to grow and enhance its offerings on domestic and international carriers, connecting travelers to more destinations than ever before.
- SMF scored 663 points (out of 1,000) to place 7th among Large Airports in JD Powers' 2024 North America Airport Satisfaction Study. The Large Airport category average was 629 points.

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 Finance	\$118,613,893	\$152,960,061	\$161,115,855	\$8,155,794	5.3%
Airport Operations	\$116,219,618	\$155,979,751	\$156,332,943	\$353,192	0.2%
Airport Revenues	\$206,387,667	\$316,000,000	\$320,150,000	\$4,150,000	1.3%
Planning and Development	\$6,302,040	\$9,558,149	\$12,422,220	\$2,864,071	30.0%
Gross Expenditures/Appropriations	\$447,523,218	\$634,497,961	\$650,021,018	\$15,523,057	2.4%
Total Expenditures/Appropriations	\$447,523,218	\$634,497,961	\$650,021,018	\$15,523,057	2.4%
Revenue	\$302,513,404	\$320,492,782	\$343,601,842	\$23,109,060	7.2%
Total Interfund Reimbursements	\$194,391,523	\$256,000,000	\$263,000,000	\$7,000,000	2.7%
Total Revenue	\$496,904,927	\$576,492,782	\$606,601,842	\$30,109,060	5.2%
Net Cost	\$(49,381,710)	\$58,005,179	\$43,419,176	\$(14,586,003)	(25.1)%
Positions	368.0	371.0	373.0	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	\$50,560,565	\$58,008,892	\$59,828,640	\$1,819,748	3.1%
Services & Supplies	\$97,902,429	\$145,707,542	\$145,707,542	\$—	—%
Other Charges	\$91,652,600	\$113,681,527	\$123,234,836	\$9,553,309	8.4%
Interfund Charges	\$206,387,667	\$316,000,000	\$320,150,000	\$4,150,000	1.3%
Cost of Goods Sold	\$1,019,957	\$1,100,000	\$1,100,000	\$—	—%
Gross Expenditures/Appropriations	\$447,523,218	\$634,497,961	\$650,021,018	\$15,523,057	2.4%
Total Expenditures/Appropriations	\$447,523,218	\$634,497,961	\$650,021,018	\$15,523,057	2.4%
Licenses, Permits & Franchises	\$74,306	\$76,424	\$78,855	\$2,431	3.2%
Fines, Forfeitures & Penalties	\$55,839	\$27,381	\$81,084	\$53,703	196.1%
Revenue from Use Of Money & Property	\$217,503,980	\$228,340,776	\$259,791,877	\$31,451,101	13.8%
Intergovernmental Revenues	\$13,606,032	\$14,382,008	\$329,854	\$(14,052,154)	(97.7)%
Charges for Services	\$34,200,336	\$36,892,013	\$40,261,923	\$3,369,910	9.1%
Miscellaneous Revenues	\$36,965,845	\$40,774,180	\$43,058,249	\$2,284,069	5.6%
Other Financing Sources	\$107,066	\$—	\$—	\$—	—%
Revenue	\$302,513,404	\$320,492,782	\$343,601,842	\$23,109,060	7.2%
Other Interfund Reimbursements	\$194,391,523	\$256,000,000	\$263,000,000	\$7,000,000	2.7%
Total Interfund Reimbursements	\$194,391,523	\$256,000,000	\$263,000,000	\$7,000,000	2.7%
Total Revenue	\$496,904,927	\$576,492,782	\$606,601,842	\$30,109,060	5.2%
Net Cost	\$(49,381,710)	\$58,005,179	\$43,419,176	\$(14,586,003)	(25.1)%
Positions	368.0	371.0	373.0	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.

Positions counts have increased by 2.0 FTE from the prior year Adopted budget due to:

- 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 and Finance	214,602	—	—	214,602	1.0
Airport Operations	217,268	—	—	217,268	—
Planning and Development	176,672	—	—	176,672	1.0

Administration and Finance

Program Overview

Administration and Finance provides business and administrative duties at the airport including accounting, budgeting, central warehouse in coordination with Department of General Services Purchasing, property leasing and contracts, airtrade development, information and technology, and media and communications.

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	\$13,274,297	\$14,270,005	\$14,095,784	\$(174,221)	(1.2)%
Services & Supplies	\$13,686,996	\$25,008,529	\$23,785,235	\$(1,223,294)	(4.9)%
Other Charges	\$91,652,600	\$113,681,527	\$123,234,836	\$9,553,309	8.4%
Gross Expenditures/Appropriations	\$118,613,893	\$152,960,061	\$161,115,855	\$8,155,794	5.3%
Total Expenditures/Appropriations	\$118,613,893	\$152,960,061	\$161,115,855	\$8,155,794	5.3%
Revenue from Use Of Money & Property	\$198,807	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$7,832,493	\$—	\$—	\$—	—%
Charges for Services	\$263,799	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$639	\$—	\$—	\$—	—%
Revenue	\$8,295,737	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$194,391,523	\$253,000,000	\$263,000,000	\$10,000,000	4.0%
Total Interfund Reimbursements	\$194,391,523	\$253,000,000	\$263,000,000	\$10,000,000	4.0%
Total Revenue	\$202,687,260	\$253,000,000	\$263,000,000	\$10,000,000	4.0%
Net Cost	\$(84,073,367)	\$(100,039,939)	\$(101,884,145)	\$(1,844,206)	1.8%
Positions	68.0	70.0	71.0	1.0	1.4%

Summary of Changes

The change in total appropriations is due to:

- A decrease in negotiated salary and benefits costs due to the movement of positions between programs.
- An increase in appropriations for professional services and contracts.
- An increase in appropriations from the Countywide Allocated Cost Process (ACP) and expenditures for embedded staff from other County departments.
- A decrease in IT software costs.
- An increase in appropriations for interest expenses due to the issuance of new General Airport Revenue Bonds.
- An increase in depreciation.

- Recommended growth detailed later in this section.

The change in total revenue, including interfund reimbursements, is due to an increase in expenses for this program from the Airport Revenue program.

Net Cost reflects an increase in retained earnings.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCDA - Add 1.0 FTE Airport Manager					
	198,453	—	—	198,453	1.0
Add 1.0 FTE Airport Manager in the Administration & Finance program to oversee Airport purchasing and contract management functions, and the development and operation of a Centralized Receiving and Distribution Center. Funded by Airport revenue.					
SCDA - Reallocate 1.0 FTE Airport Economic Development Specialist to 1.0 FTE Administrative Services Officer 2					
	(24,417)	—	—	(24,417)	—
Reallocate a vacant 1.0 FTE Airport Economic Development Specialist to 1.0 FTE Administrative Services Officer 2 in the Administration & Finance program to support the Purchasing Services section of airport service contracts, public solicitations for professional services, and all agreements and amendments for contracts. Funded by Airport revenue.					
SCDA - Reallocate 1.0 FTE Senior Office Assistant to 1.0 FTE Administrative Services Officer 1					
	40,566	—	—	40,566	—
Reallocate vacant 1.0 FTE Senior Office Assistant to 1.0 FTE Administrative Services Officer 1 in the Planning & Development program to support the programs administrative unit, including supervising and providing work direction daily to subordinate staff in addition to construction and grant contract administration. Funded by Airport revenue.					

Airport Operations

Program Overview

Airport Operations provides maintenance and operations support for the Airport System. Services include security, vehicle traffic control, and janitorial 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	\$33,038,753	\$37,816,148	\$39,183,363	\$1,367,215	3.6%
Services & Supplies	\$82,160,907	\$117,063,603	\$116,049,580	\$(1,014,023)	(0.9)%
Cost of Goods Sold	\$1,019,957	\$1,100,000	\$1,100,000	\$—	—%
Gross Expenditures/Appropriations	\$116,219,618	\$155,979,751	\$156,332,943	\$353,192	0.2%
Total Expenditures/Appropriations	\$116,219,618	\$155,979,751	\$156,332,943	\$353,192	0.2%
Total Revenue	\$—	\$—	\$—	\$—	—%
Net Cost	\$116,219,618	\$155,979,751	\$156,332,943	\$353,192	0.2%
Positions	264.0	265.0	265.0	—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.
- An increase in custodial supplies due to increased supply costs.
- An increase in utilities, due to increased utility rates and usage.
- An increase in contracted services associated with maintenance projects across the airport system.
- An increase for services provided by other County departments.
- A decrease in the new parking system contract due to the system being covered by a warranty contract (the old system required appropriations for replacement costs).
- 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
SCDA - Add Extra Help Employee Appropriations					
	137,576	—	—	137,576	—
Add \$137,576 to increase extra help appropriations to meet increased workload demands in the Operations program. This funding will support two extra help Airport Operations Workers in General Aviation to handle critical duties such as facility and perimeter inspections, Foreign Object Debris (FOD) removal, and enforcement of Airport rules, as well as one extra help Maintenance Helper in Airfield Maintenance to assist with unskilled labor during peak seasons. By utilizing extra help staff, permanent employees can focus on specialized tasks that require their expertise, ensuring operational efficiency and safety. Funded by Airport revenue.					
SCDA - Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Airport Operations Officer					
	74,651	—	—	74,651	—
Reallocation of vacant 1.0 FTE Custodian Level 2 to 1.0 FTE Airport Operations Officer in the Operations & Maintenance program to meet the increasing demands of airport security and ensure compliance with evolving Transportation Security Administration (TSA) regulations. Funded by Airport revenue.					
SCDA - Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Senior Airport Operations Worker					
	5,041	—	—	5,041	—
Reallocate of vacant 1.0 FTE Custodian Level 2 to 1.0 FTE Senior Airport Operations Worker in the Operations & Maintenance program to restore seven-day operational coverage at Mather and Executive Airports, addressing current safety, stakeholder, and coordination challenges. Funded by Airport revenue.					

Airport Revenues

Program Overview

Airport Revenues provides revenue, including Airline revenues, Non-Airline revenues, Grant Funds, Passenger Facility Charges and the new Customer Facility Charge (CFC) imposed on rental car customers effective May 1, 2019.

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	\$206,387,667	\$316,000,000	\$320,150,000	\$4,150,000	1.3%
Gross Expenditures/Appropriations	\$206,387,667	\$316,000,000	\$320,150,000	\$4,150,000	1.3%
Total Expenditures/Appropriations	\$206,387,667	\$316,000,000	\$320,150,000	\$4,150,000	1.3%
Licenses, Permits & Franchises	\$74,306	\$76,424	\$78,855	\$2,431	3.2%
Fines, Forfeitures & Penalties	\$55,839	\$27,381	\$81,084	\$53,703	196.1%
Revenue from Use Of Money & Property	\$217,305,173	\$228,340,776	\$259,791,877	\$31,451,101	13.8%
Intergovernmental Revenues	\$5,773,539	\$14,382,008	\$329,854	\$(14,052,154)	(97.7)%
Charges for Services	\$33,936,538	\$36,892,013	\$40,261,923	\$3,369,910	9.1%
Miscellaneous Revenues	\$36,964,167	\$40,774,180	\$43,058,249	\$2,284,069	5.6%
Other Financing Sources	\$107,066	\$—	\$—	\$—	—%
Revenue	\$294,216,628	\$320,492,782	\$343,601,842	\$23,109,060	7.2%
Other Interfund Reimbursements	\$—	\$3,000,000	\$—	\$(3,000,000)	(100.0)%
Total Interfund Reimbursements	\$—	\$3,000,000	\$—	\$(3,000,000)	(100.0)%
Total Revenue	\$294,216,628	\$323,492,782	\$343,601,842	\$20,109,060	6.2%
Net Cost	\$(87,828,961)	\$(7,492,782)	\$(23,451,842)	\$(15,959,060)	213.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfer to the Administration and Finance program to cover increased expenses.

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

- Increases in Landing Fees, Terminal Rents, Loading Bridge Use, and Airline Systems and Equipment for Signatory Airlines.
- Increases in Food Service Concessions as new concessions concepts were introduced in FY 2024-25.
- A decrease in funding from Airport Infrastructure Grants as these revenues are now reflected in the Airport Capital Outlay budget unit.
- An increase in Customer Facility Charge, adjusted for trends in rental car use.

- An increase in Passenger Facility Charge, adjusted for forecasted passenger growth.
- An increase in interest income due to the issuance of General Airport Revenue Bonds.

Net Cost reflects an increase in retained earnings.

Planning and Development

Program Overview

Planning and Development provides all capital improvement and maintenance projects beginning with design through completion. Includes coordination of work with other County departments including Planning, Economic Development and Building, Permits and Inspections (CMID).

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	\$4,247,515	\$5,922,739	\$6,549,493	\$626,754	10.6%
Services & Supplies	\$2,054,525	\$3,635,410	\$5,872,727	\$2,237,317	61.5%
Gross Expenditures/Appropriations	\$6,302,040	\$9,558,149	\$12,422,220	\$2,864,071	30.0%
Total Expenditures/Appropriations	\$6,302,040	\$9,558,149	\$12,422,220	\$2,864,071	30.0%
Miscellaneous Revenues	\$1,039	\$—	\$—	\$—	—%
Revenue	\$1,039	\$—	\$—	\$—	—%
Total Revenue	\$1,039	\$—	\$—	\$—	—%
Net Cost	\$6,301,001	\$9,558,149	\$12,422,220	\$2,864,071	30.0%
Positions	36.0	36.0	37.0	1.0	2.8%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.
- An increase in appropriations for planning services to support the development of an updated Master Plan.
- 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
SCDA - Add 1.0 FTE Associate Civil Engineer					
	170,794	—	—	170,794	1.0
Add 1.0 FTE Associate Civil Engineer in the Planning & Development program to support project management, and supervision of consultants on Airport projects. Funded by Airport revenue.					
SCDA - Reallocate 1.0 FTE Construction Management Specialist to 1.0 FTE Assistant Engineer Architect Level 2					
	5,878	—	—	5,878	—
Reallocate vacant 1.0 FTE Construction Management Specialist to 1.0 FTE Assistant Engineer Architect Level 2 in the Planning & Development program to help with the increasing volume of Airport projects, such as the \$50 million 5-Year CIP Program and SMFoward Projects. Funded by Airport revenue.					

Airport-Cap Outlay

Budget Unit Functions & Responsibilities

Airport Capital Outlay includes all fixed assets and projects used, planned, developed, and maintained to support the Airport System. Funding for all capital projects comes from revenues earned by the Airport System, supplemented by Federal Airport Improvement Program (AIP) grants. The projects and assets are valuable in delivering a financially self-sustaining Airport System that ensures a positive and secure customer experience in aviation transportation and are necessary to accommodate business partners, whether the airlines or concession owners. Airport Outlay consists of:

- Executive Airport
- International Airport
- Mather Airport

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					
Executive Airport	\$—	\$3,250,000	\$10,850,000	\$7,600,000	233.8%
International Airport	\$63,612,055	\$482,211,976	\$484,618,128	\$2,406,152	0.5%
Mather Airport	\$2,530,203	\$26,155,000	\$22,118,648	\$(4,036,352)	(15.4)%
Gross Expenditures/Appropriations	\$66,142,258	\$511,616,976	\$517,586,776	\$5,969,800	1.2%
Total Expenditures/Appropriations	\$66,142,258	\$511,616,976	\$517,586,776	\$5,969,800	1.2%
Revenue	\$12,142,059	\$446,258,976	\$344,089,058	\$(102,169,918)	(22.9)%
Total Interfund Reimbursements	\$—	\$60,000,000	\$57,150,000	\$(2,850,000)	(4.8)%
Total Revenue	\$12,142,059	\$506,258,976	\$401,239,058	\$(105,019,918)	(20.7)%
Net Cost	\$54,000,198	\$5,358,000	\$116,347,718	\$110,989,718	2,071.5%

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					
Other Charges	\$—	\$503,076	\$—	\$(503,076)	(100.0)%
Land	\$—	\$500,000	\$500,000	\$—	—%
Improvements	\$62,284,910	\$495,465,900	\$503,685,976	\$8,220,076	1.7%
Equipment	\$3,520,422	\$14,588,000	\$13,400,800	\$(1,187,200)	(8.1)%
Computer Software	\$336,926	\$560,000	\$—	\$(560,000)	(100.0)%
Gross Expenditures/Appropriations	\$66,142,258	\$511,616,976	\$517,586,776	\$5,969,800	1.2%
Total Expenditures/Appropriations	\$66,142,258	\$511,616,976	\$517,586,776	\$5,969,800	1.2%
Revenue from Use Of Money & Property	\$4,309,566	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$7,832,493	\$33,688,000	\$56,039,058	\$22,351,058	66.3%
Other Financing Sources	\$—	\$412,570,976	\$288,050,000	\$(124,520,976)	(30.2)%
Revenue	\$12,142,059	\$446,258,976	\$344,089,058	\$(102,169,918)	(22.9)%
Other Interfund Reimbursements	\$—	\$60,000,000	\$57,150,000	\$(2,850,000)	(4.8)%
Total Interfund Reimbursements	\$—	\$60,000,000	\$57,150,000	\$(2,850,000)	(4.8)%
Total Revenue	\$12,142,059	\$506,258,976	\$401,239,058	\$(105,019,918)	(20.7)%
Net Cost	\$54,000,198	\$5,358,000	\$116,347,718	\$110,989,718	2,071.5%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this budget unit.

Executive Airport

Program Overview

The Capital Outlay **Executive Airport** was developed to help meet the expanding service needs at the Executive Airport. This program also includes Franklin Field.

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					
Improvements	\$—	\$3,250,000	\$10,850,000	\$7,600,000	233.8%
Gross Expenditures/Appropriations	\$—	\$3,250,000	\$10,850,000	\$7,600,000	233.8%
Total Expenditures/Appropriations	\$—	\$3,250,000	\$10,850,000	\$7,600,000	233.8%
Net Cost	\$—	\$3,250,000	\$10,850,000	\$7,600,000	233.8%

Summary of Changes

The change in total appropriations is due to an increase in the Rehabilitate Runway 2/20 Pavement and Runway Safety Area Improvement project.

Net Cost reflects a decrease in retained earnings.

International Airport

Program Overview

The Capital Outlay **International Airport** was developed to meet the needs of expanding service at the International Airport, both in passengers and cargo.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$—	\$503,076	\$—	\$(503,076)	(100.0)%
Land	\$—	\$500,000	\$500,000	\$—	—%
Improvements	\$59,754,708	\$466,060,900	\$470,717,328	\$4,656,428	1.0%
Equipment	\$3,520,422	\$14,588,000	\$13,400,800	\$(1,187,200)	(8.1)%
Computer Software	\$336,926	\$560,000	\$—	\$(560,000)	(100.0)%
Gross Expenditures/Appropriations	\$63,612,055	\$482,211,976	\$484,618,128	\$2,406,152	0.5%
Total Expenditures/Appropriations	\$63,612,055	\$482,211,976	\$484,618,128	\$2,406,152	0.5%
Revenue from Use Of Money & Property	\$4,309,566	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$7,832,493	\$33,688,000	\$48,436,179	\$14,748,179	43.8%
Other Financing Sources	\$—	\$412,570,976	\$288,050,000	\$(124,520,976)	(30.2)%
Revenue	\$12,142,059	\$446,258,976	\$336,486,179	\$(109,772,797)	(24.6)%
Other Interfund Reimbursements	\$—	\$60,000,000	\$57,150,000	\$(2,850,000)	(4.8)%
Total Interfund Reimbursements	\$—	\$60,000,000	\$57,150,000	\$(2,850,000)	(4.8)%
Total Revenue	\$12,142,059	\$506,258,976	\$393,636,179	\$(112,622,797)	(22.2)%
Net Cost	\$51,469,996	\$(24,047,000)	\$90,981,949	\$115,028,949	(478.4)%

Summary of Changes

The change in total appropriations is due to:

- A decrease in appropriations for equipment acquisition.
- A decrease in appropriations for software.
- A decrease in depreciation expense.
- An increase in appropriations for Improvements, as six SMForward projects progress through the design, development, and build phases: Concourse B Expansion, Bypass Roadway – Terminal A, Ground Transportation Center, Pedestrian Walkway from Terminal to Concourse B, Terminal A Baggage Handling System, and Terminal B Parking Garage.

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

- An increase in Federal construction grant revenues for the Pedestrian Walkway from Terminal to Concourse B and SMF Terminal/Concourse A Restroom Rehabilitation projects.
- A decrease in funding transfer to the Customer Facility Charge Fund for eligible Consolidated Rental Car Facility expenditures.
- A decrease in Bond revenues to fund SMForward projects.

Net Cost reflects a decrease in retained earnings.

Mather Airport

Program Overview

The Capital Outlay **Mather Airport** was developed to meet the needs of expanding cargo service at the Mather Airport.

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					
Improvements	\$2,530,203	\$26,155,000	\$22,118,648	\$(4,036,352)	(15.4)%
Gross Expenditures/Appropriations	\$2,530,203	\$26,155,000	\$22,118,648	\$(4,036,352)	(15.4)%
Total Expenditures/Appropriations	\$2,530,203	\$26,155,000	\$22,118,648	\$(4,036,352)	(15.4)%
Intergovernmental Revenues	\$—	\$—	\$7,602,879	\$7,602,879	—%
Revenue	\$—	\$—	\$7,602,879	\$7,602,879	—%
Total Revenue	\$—	\$—	\$7,602,879	\$7,602,879	—%
Net Cost	\$2,530,203	\$26,155,000	\$14,515,769	\$(11,639,231)	(44.5)%

Summary of Changes

The change in total appropriations is due to:

- A decrease in appropriations for the Rehabilitate Asphalt/Concrete Section for Runway 4R/22L project.

The change in total revenue is due to:

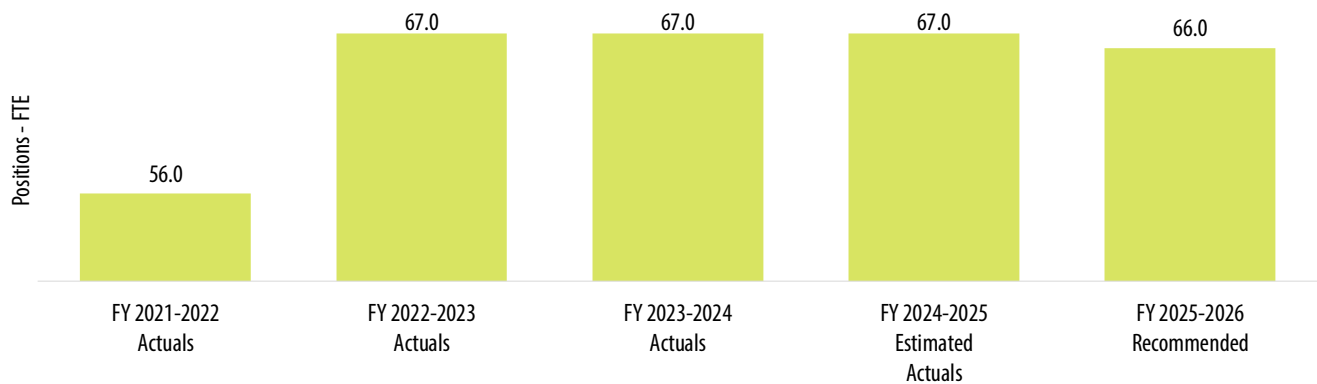
- An increase in Federal construction grant revenue for the Franklin Field Access Road project.
- An increase in Federal construction grant revenue for the Mather Rehabilitate Asphalt/Concrete Section for Runway 4R/22L project.

Net Cost reflects an increase in retained earnings.

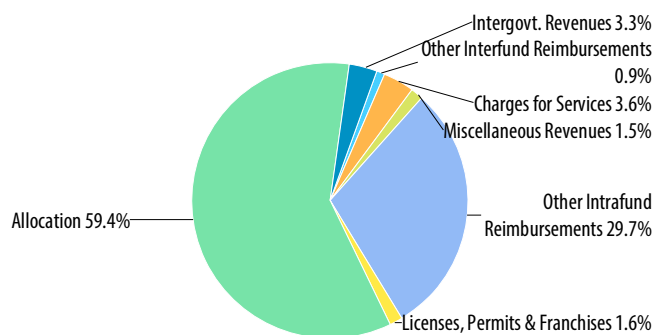
Animal Care Services
Department Structure
Annette Bedsworth, Director



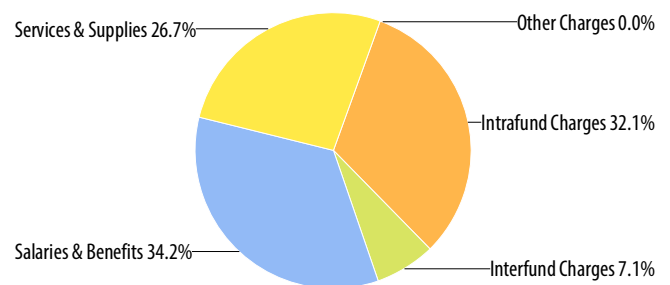
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Animal Care Services** (ACS) provides public safety and protects the health and welfare of animals in our community through the following programs:

- Administration
- Community Outreach
- Dispatch and Field Services
- Shelter Services

Goals

- Provide a safe haven for all animals that enter our care and provide exceptional animal care services to our customers, both humans and animals. Expand programs that support positive outcomes for animals, such as foster care for underage, sick, and neglected animals and transportation programs to relocate animals to animal care organizations for adoption opportunities in the communities.
- Enhance services to the community by improving key programs and procedures, so that staff and volunteers can more promptly and knowledgeably provide customers with the information, services, options, and resources to meet their needs.
- Establish a comfortable, professional, and rewarding environment for all staff and volunteers. Create a more participative working environment to increase employee engagement and improve morale at all organizational levels.

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	\$6,084,145	\$6,734,412	\$6,613,202	\$(121,210)	(1.8)%
Community Outreach	\$605,781	\$548,635	\$569,762	\$21,127	3.9%
Dispatch & Fields Services	\$4,543,268	\$4,029,122	\$4,089,000	\$59,878	1.5%
Shelter Services	\$9,727,208	\$10,328,846	\$10,861,464	\$532,618	5.2%
Gross Expenditures/Appropriations	\$20,960,401	\$21,641,015	\$22,133,428	\$492,413	2.3%
Total Intrafund Reimbursements	\$(6,736,744)	\$(6,504,063)	\$(6,563,598)	\$(59,535)	0.9%
Total Expenditures/Appropriations	\$14,223,657	\$15,136,952	\$15,569,830	\$432,878	2.9%
Revenue	\$1,690,328	\$1,461,134	\$2,207,313	\$746,179	51.1%
Total Interfund Reimbursements	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
Total Revenue	\$1,690,328	\$1,919,724	\$2,413,813	\$494,089	25.7%
Net Cost	\$12,533,329	\$13,217,228	\$13,156,017	\$(61,211)	(0.5)%
Positions	67.0	67.0	66.0	(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	\$6,799,842	\$7,399,844	\$7,558,926	\$159,082	2.1%
Services & Supplies	\$5,408,796	\$5,654,465	\$5,907,078	\$252,613	4.5%
Other Charges	\$960	\$1,000	\$1,000	\$—	—%
Equipment	\$6,328	\$—	\$—	\$—	—%
Interfund Charges	\$1,565,371	\$1,565,252	\$1,565,931	\$679	0.0%
Intrafund Charges	\$7,179,103	\$7,020,454	\$7,100,493	\$80,039	1.1%
Gross Expenditures/Appropriations	\$20,960,401	\$21,641,015	\$22,133,428	\$492,413	2.3%
Other Intrafund Reimbursements	\$(6,736,744)	\$(6,504,063)	\$(6,563,598)	\$(59,535)	0.9%
Total Intrafund Reimbursements	\$(6,736,744)	\$(6,504,063)	\$(6,563,598)	\$(59,535)	0.9%
Total Expenditures/Appropriations	\$14,223,657	\$15,136,952	\$15,569,830	\$432,878	2.9%
Licenses, Permits & Franchises	\$265,189	\$350,000	\$350,000	\$—	—%
Intergovernmental Revenues	\$688,266	\$213,854	\$727,729	\$513,875	240.3%
Charges for Services	\$547,803	\$578,000	\$805,304	\$227,304	39.3%
Miscellaneous Revenues	\$189,070	\$319,280	\$324,280	\$5,000	1.6%
Revenue	\$1,690,328	\$1,461,134	\$2,207,313	\$746,179	51.1%
Other Interfund Reimbursements	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
Total Interfund Reimbursements	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
Total Revenue	\$1,690,328	\$1,919,724	\$2,413,813	\$494,089	25.7%
Net Cost	\$12,533,329	\$13,217,228	\$13,156,017	\$(61,211)	(0.5)%
Positions	67.0	67.0	66.0	(1.0)	(1.5)%

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 1.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE decrease in recommended reduction scenarios – 1.0 vacant

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration	(131,400)	—	—	(131,400)	—
Shelter Services	(79,243)	—	—	(79,243)	(1.0)

Administration

Program Overview

Administration operates the County Animal Shelter providing support for animal adoptions, foster and rescue programs, rabies control, impoundment of animals at large, veterinary treatment of sick or injured animals, and enforcement of State and Local laws.

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	\$1,303,423	\$1,478,608	\$1,475,192	\$(3,416)	(0.2)%
Services & Supplies	\$2,916,885	\$3,184,338	\$3,045,673	\$(138,665)	(4.4)%
Other Charges	\$960	\$1,000	\$1,000	\$—	—%
Interfund Charges	\$1,565,371	\$1,565,252	\$1,565,931	\$679	0.0%
Intrafund Charges	\$297,506	\$505,214	\$525,406	\$20,192	4.0%
Gross Expenditures/Appropriations	\$6,084,145	\$6,734,412	\$6,613,202	\$(121,210)	(1.8)%
Other Intrafund Reimbursements	\$(6,736,744)	\$(6,504,063)	\$(6,563,598)	\$(59,535)	0.9%
Total Intrafund Reimbursements	\$(6,736,744)	\$(6,504,063)	\$(6,563,598)	\$(59,535)	0.9%
Total Expenditures/Appropriations	\$(652,600)	\$230,349	\$49,604	\$(180,745)	(78.5)%
Charges for Services	\$106	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$75,975	\$65,000	\$70,000	\$5,000	7.7%
Revenue	\$76,081	\$65,000	\$70,000	\$5,000	7.7%
Total Revenue	\$76,081	\$65,000	\$70,000	\$5,000	7.7%
Net Cost	\$(728,681)	\$165,349	\$(20,396)	\$(185,745)	(112.3)%
Positions	5.0	5.0	5.0	—	—%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs with the largest decreases in Pension Obligation Bonds and liability insurance.
- Increases in intrafund reimbursements from overhead allocation.
- Recommended reductions detailed later in this section.

The change in total revenue is due to an increase in bad debt recovery.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
ACS - Animal Control - Chameleon Support - Administration					
	(131,400)	—	—	(131,400)	—
Reduce the Chameleon application development support. Chameleon is a software solutions program that is aimed at enhancing the daily operations of the animal shelter. The program provides a streamlined adoption process from animal intake to final placement including comprehensive tracking of each animal's journey, from rescue status to adoption, providing vital data to staff and adopters, tracking all payments, donations and expenses that are utilized for keeping transparent and organized financial management and budgeting. Disruption of the software can significantly impact daily operations and lead to monetary loss. Chameleon IT provides support of the software to ensure minimal disruption to daily operations and to enhance the complexity of shelter operations, enhance data management, welfare monitoring and resource allocation.					

Community Outreach

Program Overview

Community Outreach provides funding to various nonprofit and community-based low-cost spay/neuter and vaccination clinic groups to optimize long-term reductions in the volume of sheltered animals by paying for services for pets. The program operates a mobile veterinary clinic program – the Bradshaw Animal Assistance Team (BAAT) – to provide no-cost vaccination, wellness and spay/neuter services directly in communities from which the shelter experiences higher than average intake of animals and for which demographics evidence a greater than average percentage of residents are living under low income or poverty conditions. The program is designed to promote the home retention of pets that might be surrendered to the shelter for medical needs and the prevention of litters of puppies and kittens that would be surrendered to the animal shelter when the pet owner cannot place them in another home and can no longer keep them.

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	\$74,582	\$78,483	\$98,607	\$20,124	25.6%
Services & Supplies	\$398,311	\$364,390	\$364,390	\$—	—%
Intrafund Charges	\$132,888	\$105,762	\$106,765	\$1,003	0.9%
Gross Expenditures/Appropriations	\$605,781	\$548,635	\$569,762	\$21,127	3.9%
Total Expenditures/Appropriations	\$605,781	\$548,635	\$569,762	\$21,127	3.9%
Intergovernmental Revenues	\$18,986	\$—	\$—	\$—	—%
Charges for Services	\$1,800	\$3,000	\$3,000	\$—	—%
Miscellaneous Revenues	\$—	\$70,000	\$70,000	\$—	—%
Revenue	\$20,786	\$73,000	\$73,000	\$—	—%
Total Revenue	\$20,786	\$73,000	\$73,000	\$—	—%
Net Cost	\$584,995	\$475,635	\$496,762	\$21,127	4.4%
Positions	1.0	1.0	1.0	—	—%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in intrafund charges from overhead allocation.

Dispatch & Fields Services

Program Overview

Dispatch and Fields Services responds to complaints of animal bites or attacks, loose animals, nuisance complaints, cruelty and neglect concerns and emergency calls for animals in immediate danger or causing a public safety hazard such as an animal in traffic or an aggressive dog on school grounds. The program provides 24-hour emergency field services for response to injured and aggressive animals and for all public safety issues, and provides assistance to outside enforcement agencies when animals are involved. ACS partners with local agencies for disaster preparation/response for animal care and support issues.

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	\$1,710,259	\$1,703,050	\$1,744,414	\$41,364	2.4%
Services & Supplies	\$533,105	\$539,266	\$541,361	\$2,095	0.4%
Intrafund Charges	\$2,375,247	\$1,786,806	\$1,803,225	\$16,419	0.9%
Cost of Goods Sold	\$(75,343)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$4,543,268	\$4,029,122	\$4,089,000	\$59,878	1.5%
Total Expenditures/Appropriations	\$4,543,268	\$4,029,122	\$4,089,000	\$59,878	1.5%
Intergovernmental Revenues	\$117,537	\$208,854	\$98,670	\$(110,184)	(52.8)%
Charges for Services	\$4,328	\$350,000	\$350,000	\$—	—%
Miscellaneous Revenues	\$28,023	\$—	\$—	\$—	—%
Revenue	\$149,889	\$558,854	\$448,670	\$(110,184)	(19.7)%
Total Revenue	\$149,889	\$558,854	\$448,670	\$(110,184)	(19.7)%
Net Cost	\$4,393,379	\$3,470,268	\$3,640,330	\$170,062	4.9%
Positions	17.0	17.0	17.0	—	—%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in cellphone charges.
- Increases in intrafund charges from overhead allocation.

The change in total revenue is due to the split of the revenue from the City of Galt contract between this program and the Shelter Services program.

Shelter Services

Program Overview

Shelter Services conducts a rabies prevention program through licensing and vaccination compliance and enforces California laws and County ordinances pertaining to animals. The program provides shelter and care for stray animals from the unincorporated area of Sacramento County. The Shelter also operates a Volunteer Program with more than 200 active volunteers who assist the shelter in a variety of capacities, including daily cleaning/feeding, fundraising, animal socialization, customer service, adoption counseling, fostering, mobile events, clerical duties, grooming and general shelter maintenance.

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	\$3,711,578	\$4,139,703	\$4,240,713	\$101,010	2.4%
Services & Supplies	\$1,560,495	\$1,566,471	\$1,955,654	\$389,183	24.8%
Equipment	\$6,328	\$—	\$—	\$—	—%
Intrafund Charges	\$4,373,463	\$4,622,672	\$4,665,097	\$42,425	0.9%
Cost of Goods Sold	\$75,343	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$9,727,208	\$10,328,846	\$10,861,464	\$532,618	5.2%
Total Expenditures/Appropriations	\$9,727,208	\$10,328,846	\$10,861,464	\$532,618	5.2%
Licenses, Permits & Franchises	\$265,189	\$350,000	\$350,000	\$—	—%
Intergovernmental Revenues	\$551,743	\$5,000	\$629,059	\$624,059	12,481.2%
Charges for Services	\$541,569	\$225,000	\$452,304	\$227,304	101.0%
Miscellaneous Revenues	\$85,072	\$184,280	\$184,280	\$—	—%
Revenue	\$1,443,573	\$764,280	\$1,615,643	\$851,363	111.4%
Other Interfund Reimbursements	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
Total Interfund Reimbursements	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
Total Revenue	\$1,443,573	\$1,222,870	\$1,822,143	\$599,273	49.0%
Net Cost	\$8,283,635	\$9,105,976	\$9,039,321	\$(66,655)	(0.7)%
Positions	44.0	44.0	43.0	(1.0)	(2.3)%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in drugs/pharmaceutical supplies and hospital treatment services due to an increase in shelter population intake.

- Increases in intrafund charges from overhead allocation.
- Recommended reductions detailed later in this section.

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

- Increases in revenues from service contracts with the Cities of Citrus Heights and Galt, including the shift of revenue from the Dispatch and Fields Services program for the City of Galt contract.
- Increases in revenues from non-discounted adoption fees.
- Decreases in reimbursements from the Animal Care-Restricted Revenues budget unit (BU 3220800) resulting from a one-time transfer in the prior year.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
ACS - Delete 1.0 Animal Care Attendant for Rescue Team - Shelter Services					
	(79,243)	—	—	(79,243)	(1.0)
Delete 1.0 FTE vacant Animal Care Attendant (ACA) position with the Animal Rescue Team. The reduction of 1.0 FTE Animal Care Attendant position will significantly impact on our ability to provide support to our rescue team and daily kennel operations. The ACA position focuses on providing a supportive atmosphere to our shelter animals, giving them the best opportunity for positive outcomes and in achieving our live release rate.					

Animal Care-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Animal Care - Restricted Revenues** Budget Unit was established in FY 2022-23 and receives fees and penalties restricted for specific uses, as defined by Sacramento County Code, Section 8.24.060 and California Food and Agriculture Code, Sections 31751.7 and 30804.7. The Restricted Budget Unit reimburses the Animal Care Services operational Budget Unit (3220000) for eligible animal control expenditures.

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					
Restricted - Community Spay & Neuter	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
Gross Expenditures/Appropriations	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
Total Expenditures/Appropriations	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
Total Financing Uses	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
Revenue	\$33,212	\$191,000	\$206,500	\$15,500	8.1%
Total Revenue	\$33,212	\$191,000	\$206,500	\$15,500	8.1%
Total Use of Fund Balance	\$234,378	\$267,590	\$—	\$(267,590)	(100.0)%
Total Financing Sources	\$267,590	\$458,590	\$206,500	\$(252,090)	(55.0)%
Net Cost	\$(267,590)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

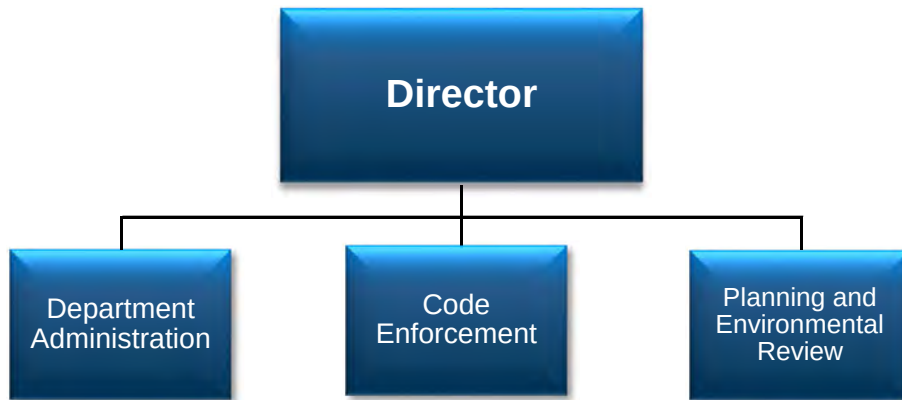
	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
Gross Expenditures/Appropriations	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
Total Expenditures/Appropriations	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
Total Financing Uses	\$—	\$458,590	\$206,500	\$(252,090)	(55.0)%
Licenses, Permits & Franchises	\$21,148	\$—	\$15,500	\$15,500	—%
Revenue from Use Of Money & Property	\$12,064	\$1,000	\$1,000	\$—	—%
Charges for Services	\$—	\$190,000	\$190,000	\$—	—%
Revenue	\$33,212	\$191,000	\$206,500	\$15,500	8.1%
Total Revenue	\$33,212	\$191,000	\$206,500	\$15,500	8.1%
Fund Balance	\$234,378	\$267,590	\$—	\$(267,590)	(100.0)%
Total Use of Fund Balance	\$234,378	\$267,590	\$—	\$(267,590)	(100.0)%
Total Financing Sources	\$267,590	\$458,590	\$206,500	\$(252,090)	(55.0)%
Net Cost	\$(267,590)	\$—	\$—	\$—	—%

Summary of Changes

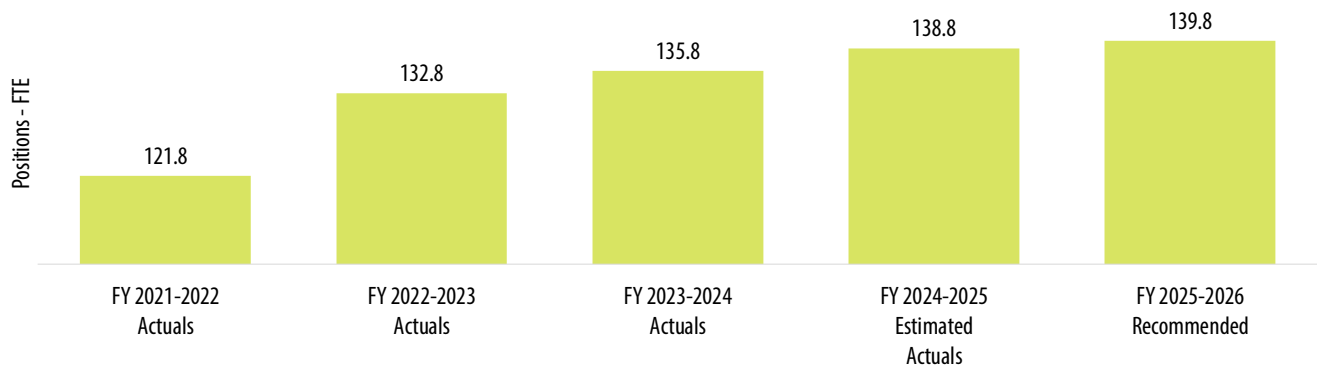
The change in total appropriations is due to a decrease in funding transfers to the Animal Care Services operating budget (BU 3220000) for eligible expenditures. In FY 2023-24, the interfund transfer was not processed, resulting in a one-time transfer increase for FY 2024-25. The transfer for FY 2025-26 does not include the one-time transfer increase.

The change in total revenue is due to an increase in animal licensing fees.

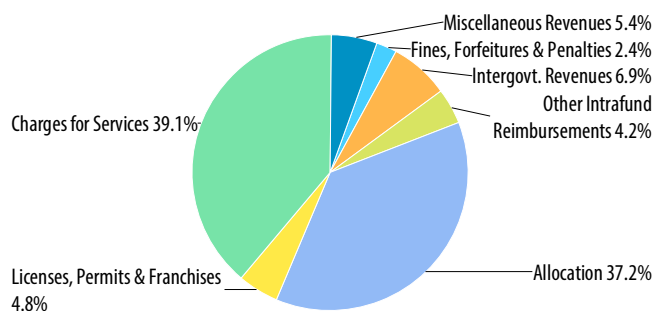
Community Development
Department Structure
Troy Givans, Director



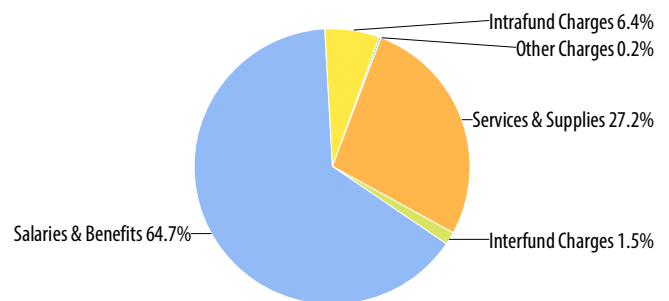
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Community Development provides leadership, land development, and code compliance services. These services include maintaining and updating the Sacramento County General Plan and Development Code, ensuring compliance with County code and development requirements, investigating code violations, preparing and processing environmental documents, development process management and providing administrative support to the Department of Community Development. This budget unit consists of the following programs:

- DCD-Administrative Services
- DCD-Code Enforcement
- DCD-Planning and Environmental Review
- DCD-Development Services

Goals

- Review and update policies on illegal dumping, commercial solid waste, edible food recovery, illegal haulers, shopping carts, and fireworks.
- Complete Zoning Code and County Code amendments related to housing and infill streamlining (PRO Housing grant).
- Complete Phase 2 RHNA Housing Element Program A1 Rezone Program, fulfilling a commitment made in the Housing Element and providing a buffer in the County's Vacant Land Inventory.

Accomplishments

- Code Enforcement Rental Housing partnered with National Association of Residential Property Managers (NARPM) to offer 2–3 annual training courses on program updates and basics for new Sacramento County rental housing participants.
- Planning and Environmental Review Division (PER) completed the Supportive Housing Zoning Code Update and 2023 Legislative Zoning Code Updates, was awarded a Green Means Go grant for an update to the North Watt Avenue Corridor Plan. Staff have initiated the project and retained a consultant for the update, and was awarded a Housing and Urban Development (HUD) PRO Housing grant for comprehensive corridor planning in the North Watt Avenue and Stockton Boulevard commercial corridors, the Phase 2 Regional Housing Needs Allocation (RHNA) Rezone Program, development of an adaptive reuse ordinance and streamlining affordable housing in Special Planning Areas.
- Completed the Climate Action Plan and supporting Final Environmental Impact Report (FEIR).

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					
DCD-Code Enforcement	\$10,562,568	\$11,943,485	\$12,240,004	\$296,519	2.5%
DCD-Planning and Environmental Review	\$13,446,698	\$16,041,464	\$17,265,210	\$1,223,746	7.6%
Development Services	\$181,663	\$934,017	\$816,871	\$(117,146)	(12.5)%
Office of the Director and Administration	\$2,116,699	\$2,700,998	\$2,761,108	\$60,110	2.2%
Gross Expenditures/Appropriations	\$26,307,628	\$31,619,964	\$33,083,193	\$1,463,229	4.6%
Total Intrafund Reimbursements	\$(1,195,900)	\$(1,358,782)	\$(1,388,402)	\$(29,620)	2.2%
Total Expenditures/Appropriations	\$25,111,728	\$30,261,182	\$31,694,791	\$1,433,609	4.7%
Revenue	\$14,649,303	\$17,140,417	\$19,372,571	\$2,232,154	13.0%
Total Revenue	\$14,649,303	\$17,140,417	\$19,372,571	\$2,232,154	13.0%
Net Cost	\$10,462,425	\$13,120,765	\$12,322,220	\$(798,545)	(6.1)%
Positions	135.8	138.8	139.8	1.0	0.7%

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	\$17,250,491	\$20,993,715	\$21,392,425	\$398,710	1.9%
Services & Supplies	\$6,657,526	\$8,018,137	\$9,007,796	\$989,659	12.3%
Other Charges	\$147,536	\$110,000	\$71,000	\$(39,000)	(35.5)%
Equipment	\$9,243	\$8,500	\$—	\$(8,500)	(100.0)%
Interfund Charges	\$483,480	\$483,480	\$483,480	\$—	—%
Intrafund Charges	\$1,759,352	\$2,006,132	\$2,128,492	\$122,360	6.1%
Gross Expenditures/Appropriations	\$26,307,628	\$31,619,964	\$33,083,193	\$1,463,229	4.6%
Other Intrafund Reimbursements	\$(656,544)	\$(1,358,782)	\$(1,388,402)	\$(29,620)	2.2%
Intrafund Reimbursements within Department	\$(539,356)	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(1,195,900)	\$(1,358,782)	\$(1,388,402)	\$(29,620)	2.2%
Total Expenditures/Appropriations	\$25,111,728	\$30,261,182	\$31,694,791	\$1,433,609	4.7%
Licenses, Permits & Franchises	\$1,539,983	\$1,582,700	\$1,587,700	\$5,000	0.3%
Fines, Forfeitures & Penalties	\$345,125	\$800,000	\$800,000	\$—	—%
Intergovernmental Revenues	\$425,370	\$500,000	\$2,291,870	\$1,791,870	358.4%
Charges for Services	\$10,690,546	\$12,485,972	\$12,921,256	\$435,284	3.5%
Miscellaneous Revenues	\$1,648,279	\$1,771,745	\$1,771,745	\$—	—%
Revenue	\$14,649,303	\$17,140,417	\$19,372,571	\$2,232,154	13.0%
Total Revenue	\$14,649,303	\$17,140,417	\$19,372,571	\$2,232,154	13.0%
Net Cost	\$10,462,425	\$13,120,765	\$12,322,220	\$(798,545)	(6.1)%
Positions	135.8	138.8	139.8	1.0	0.7%

Summary of Changes

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

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

- 1.0 FTE net increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD-Planning and Environmental Review	346,369	—	9,077	337,292	2.0
Development Services	(216,054)	—	—	(216,054)	(1.0)

DCD-Code Enforcement

Program Overview

Code Enforcement investigates violations of housing, zoning and vehicle codes in the unincorporated Sacramento County. Staff tries to achieve voluntary compliance through notification and education. When necessary, legal procedures are used including boarding structures, removing junk and rubbish and junk vehicles, civil citations, criminal citations and demolition of dangerous buildings. The goal is to maintain and improve property values and the quality of life for residents, visitors and business owners.

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	\$6,407,947	\$7,301,630	\$7,477,848	\$176,218	2.4%
Services & Supplies	\$2,763,424	\$3,283,034	\$3,429,460	\$146,426	4.5%
Other Charges	\$85,844	\$10,000	\$10,000	\$—	—%
Interfund Charges	\$483,480	\$483,480	\$483,480	\$—	—%
Intrafund Charges	\$821,874	\$865,341	\$839,216	\$(26,125)	(3.0)%
Gross Expenditures/Appropriations	\$10,562,568	\$11,943,485	\$12,240,004	\$296,519	2.5%
Total Expenditures/Appropriations	\$10,562,568	\$11,943,485	\$12,240,004	\$296,519	2.5%
Licenses, Permits & Franchises	\$1,465,047	\$1,467,700	\$1,467,700	\$—	—%
Fines, Forfeitures & Penalties	\$345,125	\$800,000	\$800,000	\$—	—%
Charges for Services	\$1,519,393	\$1,797,000	\$1,797,000	\$—	—%
Miscellaneous Revenues	\$1,215,504	\$1,234,862	\$1,234,862	\$—	—%
Revenue	\$4,545,068	\$5,299,562	\$5,299,562	\$—	—%
Total Revenue	\$4,545,068	\$5,299,562	\$5,299,562	\$—	—%
Net Cost	\$6,017,500	\$6,643,923	\$6,940,442	\$296,519	4.5%
Positions	56.0	56.0	56.0	—	—%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in services and supplies costs for training, software, legal services, and Countywide Information Technology Services.
- Decreases in Assessment/Collection Services, Messenger Services and Liability Insurance costs.
- Decreases in Department overhead costs.

DCD-Planning and Environmental Review

Program Overview

Planning and Environmental Review (PER) processes land use development applications; maintains and updates the Sacramento County General Plan and Development Code; implements the Tree Ordinance program; provides the general public with information, answers and resources concerning development requirements; reviews business licenses and building permits for compliance with zoning requirements; oversees private mining activities per state laws; reviews master plans for growth areas proposed by private development interests; prepares and processes environmental documents pursuant to the California Environmental Quality Act (CEQA) including mitigation monitoring and reporting and, when appropriate, the National Environmental Policy Act; and participates in the South Sacramento Habitat Conservation Plan including the issuance of incidental take permits.

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	\$8,846,300	\$10,613,218	\$10,925,251	\$312,033	2.9%
Services & Supplies	\$3,605,327	\$4,315,310	\$5,171,807	\$856,497	19.8%
Other Charges	\$61,692	\$100,000	\$61,000	\$(39,000)	(39.0)%
Equipment	\$9,243	\$8,500	\$—	\$(8,500)	(100.0)%
Intrafund Charges	\$924,135	\$1,004,436	\$1,107,152	\$102,716	10.2%
Gross Expenditures/Appropriations	\$13,446,698	\$16,041,464	\$17,265,210	\$1,223,746	7.6%
Other Intrafund Reimbursements	\$(656,544)	\$(685,951)	\$(713,389)	\$(27,438)	4.0%
Total Intrafund Reimbursements	\$(656,544)	\$(685,951)	\$(713,389)	\$(27,438)	4.0%
Total Expenditures/Appropriations	\$12,790,154	\$15,355,513	\$16,551,821	\$1,196,308	7.8%
Licenses, Permits & Franchises	\$74,937	\$115,000	\$120,000	\$5,000	4.3%
Intergovernmental Revenues	\$425,370	\$500,000	\$2,291,870	\$1,791,870	358.4%
Charges for Services	\$7,570,151	\$8,689,012	\$9,027,387	\$338,375	3.9%
Miscellaneous Revenues	\$432,776	\$536,883	\$536,883	\$—	—%
Revenue	\$8,503,233	\$9,840,895	\$11,976,140	\$2,135,245	21.7%
Total Revenue	\$8,503,233	\$9,840,895	\$11,976,140	\$2,135,245	21.7%
Net Cost	\$4,286,921	\$5,514,618	\$4,575,681	\$(938,937)	(17.0)%
Positions	63.8	66.8	68.8	2.0	3.0%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Decreases in employee transportation costs, freight, printer supplies, office maintenance costs, and engineering services.
- Increases in allocated costs related to information technology, Wide Area Network (WAN), liability, purchasing, and facility use.
- Decreases in bad debt expenses and equipment.
- Increases in Department overhead costs.
- Increases in intrafund reimbursements for Business License labor hours.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increases in license and permits revenue.
- Increased grant revenue related to Green Means Go; Engage, Empower, Implement (EEI); and Pro Housing.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Add 1.0 FTE for CAP Implementation- PER					
	121,238	—	—	121,238	1.0

Add 1.0 FTE Assistant Planner position for Climate Action Plan (CAP) Implementation. This position supports all CAP activities assigned to Planning & Environmental Review Division (PER) for 2025 and 2026. Fiscal Year 2025-26 is the first full year of the CAP implementation, with PER prioritizing key measures such as developing a Vehicle Miles Travelled (VMT) impact fee program, reducing VMT from new development, advancing infill development, expanding the urban forest, developing building performance standards, increasing Electric Vehicle charging infrastructure, and revising parking standards. These measures, selected for their committed timeframes and long-term greenhouse gas (GHG) emission reduction benefits, require an additional position and professional services for successful implementation. This position will be funded by General Fund and potential external grants via the California State Association of Counties (CSAC) contract, supporting the County's goal of carbon neutrality.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Reallocate 1.0 FTE Administrative Services Officer I to 1.0 FTE Administrative Services Officer II - PER					
	9,077	—	9,077	—	—
Reallocate 1.0 FTE Administrative Services Officer I (AS01) to 1.0 FTE Administrative Services Officer II (AS02). The currently filled AS01 position requires reclassification to AS02 due to significant evolution beyond its original scope. The role manages an expanding portfolio of Master Plan projects with increasing financial complexity, requiring navigation of multiple funding sources, regulatory compliance, and sophisticated cost accounting across project types. The position has become a key leadership role within Planning & Environmental Review (PER), involving direct fiscal staff supervision, mentoring, and quality control of timekeeping in both COMPASS and Accela systems. The incumbent oversees procurement operations while supporting the new Accela financial billing system implementation. The position demands expertise across multiple platforms for project financial reconciliation, regulatory compliance, grant management, and contract administration. This role ensures accurate financial reporting, compliance maintenance, and fiscal control management for all PER budgets. This upgrade aligns PER's Administrative unit with other Administrative units where budget officer positions are AS02s. The proposed reclassification will be funded through division and department overhead allocations and project revenue.					
DCD - Reallocate 1.0 FTE Principal Planner from Development Services to Planning and Environmental Review - PER					
	216,054	—	—	216,054	1.0
Reallocate 1.0 FTE Principal Planner from Development Services Division to Planning and Environmental Review Division to act as the Infill Coordinator. On August 20, 2024, the Board of Supervisors adopted the Infill Program Update. The Infill Program Update includes the following components: a summary of current barriers to infill development, an implementation plan containing 13 actions to respond to identified barriers, a summary of financial resources for infill housing development, a summary of infrastructure funding options to support infill development, and an overview of best practices for infill development and incentives. The Infill Coordinator will serve as the gatekeeper of the program tasked with its implementation.					

Development Services

Program Overview

The **Development Services** program was added to the budget in FY 2023-24. Development Services shepherds projects through the Development Review Process from the pre-application stage to issuance of the certificate of occupancy, and acts as the single point of contact between the applicant and County staff while advocating for the 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	\$33,237	\$727,966	\$551,490	\$(176,476)	(24.2)%
Services & Supplies	\$141,626	\$111,526	\$124,289	\$12,763	11.4%
Intrafund Charges	\$6,801	\$94,525	\$141,092	\$46,567	49.3%
Gross Expenditures/Appropriations	\$181,663	\$934,017	\$816,871	\$(117,146)	(12.5)%
Total Expenditures/Appropriations	\$181,663	\$934,017	\$816,871	\$(117,146)	(12.5)%
Net Cost	\$181,663	\$934,017	\$816,871	\$(117,146)	(12.5)%
Positions	3.0	3.0	2.0	(1.0)	(33.3)%

Summary of Changes

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

The change in total appropriations is due to:

- Decreases in negotiated salary and benefits costs.
- Increases in allocated costs for facility charges, liability insurance, telecommunication, and personnel related allocated costs.
- Increases in Department overhead costs.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Reallocate 1.0 FTE Principal Planner from Development Services to Planning and Environmental Review - PER					
	(216,054)	—	—	(216,054)	(1.0)
Reallocate 1.0 FTE Principal Planner from Development Services Division to Planning and Environmental Review Division to act as the Infill Coordinator. On August 20, 2024, the Board of Supervisors adopted the Infill Program Update. The Infill Program Update includes the following components: a summary of current barriers to infill development, an implementation plan containing 13 actions to respond to identified barriers, a summary of financial resources for infill housing development, a summary of infrastructure funding options to support infill development, and an overview of best practices for infill development and incentives. The Infill Coordinator will serve as the gatekeeper of the program tasked with its implementation.					
DCD - Reallocate 1.0 FTE Principal Planner to 1.0 FTE Development Manager - DS					
	—	—	—	—	—
Reallocate 1.0 FTE Principal Planner position to 1.0 FTE Development Manager position to align with evolving development services needs and the customer-focused project management approach. Modern development trends demand an integrated, customer-centric approach with a single point of contact throughout the development process and enhanced cross-departmental coordination. The Development Manager classification better reflects the customer-oriented service delivery model, providing streamlined communication between developers and County departments while facilitating faster resolution of complex development issues. This reclassification will strengthen the County's ability to attract and retain development projects, create a more business-friendly environment, and better position the County to compete for significant development opportunities. With no fiscal impact, as both positions share the same salary scale, this change represents a strategic opportunity to better serve the development community, streamline project processing, enhance cross-departmental coordination, support economic development goals, and improve overall service delivery. The Development Manager role will serve as the central point of contact, ensuring consistent communication and efficient project management throughout the development process.					

Office of the Director and Administration

Program Overview

The **Office of the Director and Administration** provides management, leadership, and administrative support to the Department of Community Development.

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	\$1,963,008	\$2,350,901	\$2,437,836	\$86,935	3.7%
Services & Supplies	\$147,149	\$308,267	\$282,240	\$(26,027)	(8.4)%
Intrafund Charges	\$6,542	\$41,830	\$41,032	\$(798)	(1.9)%
Gross Expenditures/Appropriations	\$2,116,699	\$2,700,998	\$2,761,108	\$60,110	2.2%
Other Intrafund Reimbursements	\$—	\$(672,831)	\$(675,013)	\$(2,182)	0.3%
Intrafund Reimbursements within Department	\$(539,356)	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(539,356)	\$(672,831)	\$(675,013)	\$(2,182)	0.3%
Total Expenditures/Appropriations	\$1,577,343	\$2,028,167	\$2,086,095	\$57,928	2.9%
Charges for Services	\$1,601,003	\$1,999,960	\$2,096,869	\$96,909	4.8%
Revenue	\$1,601,003	\$1,999,960	\$2,096,869	\$96,909	4.8%
Total Revenue	\$1,601,003	\$1,999,960	\$2,096,869	\$96,909	4.8%
Net Cost	\$(23,660)	\$28,207	\$(10,774)	\$(38,981)	(138.2)%
Positions	13.0	13.0	13.0	—	—%

Summary of Changes

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

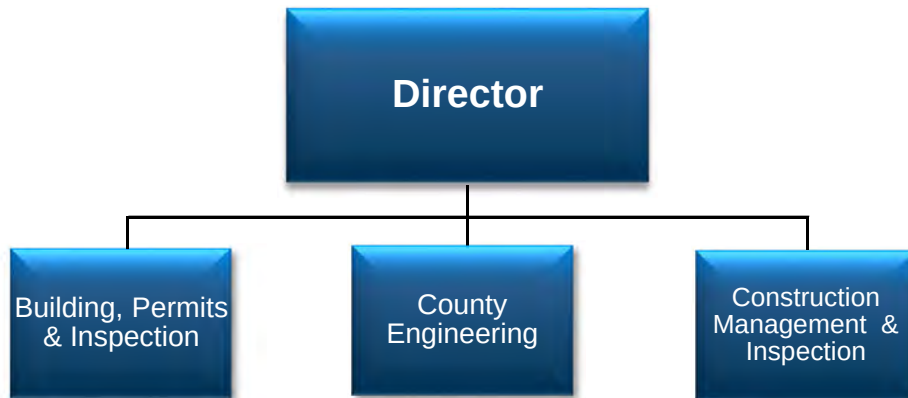
The change in total appropriations, including intrafund reimbursements, is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in office equipment maintenance and costs related to information technology labor.
- Decreases in Department overhead costs allocated to this program.
- Increases in Intrafund Reimbursement from other programs related to department overhead.

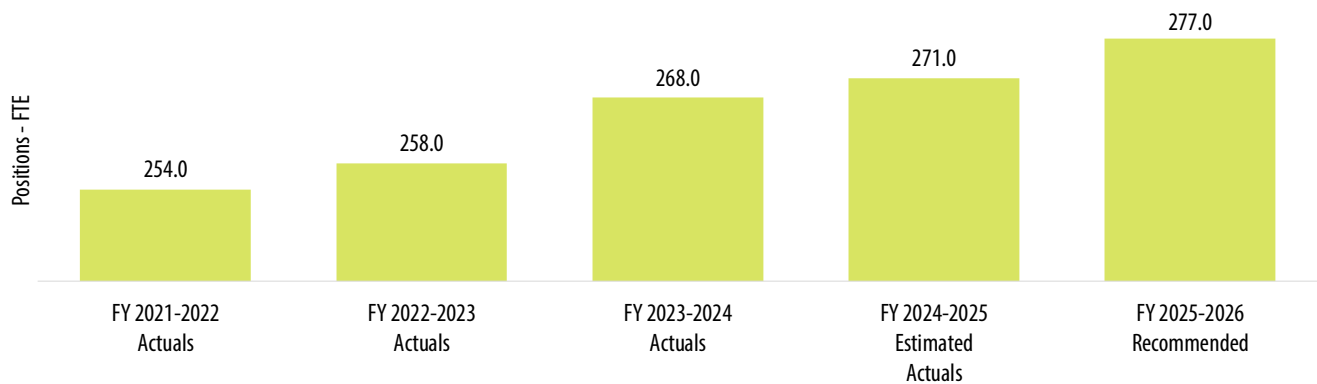
The change in total revenue is due to:

- Increases in Department overhead reimbursements from divisions in the Development and Code budget (BU 2151000).

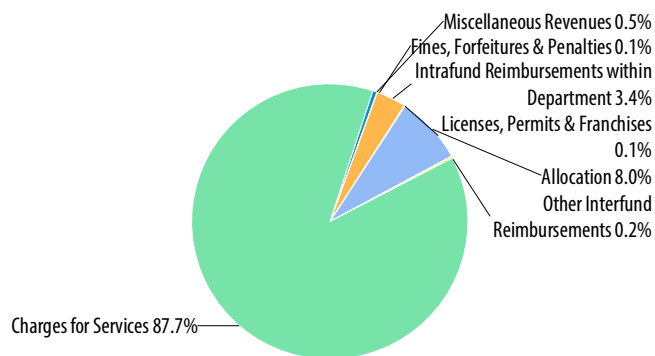
Development and Code Services
Department Structure
Troy Givans, Director



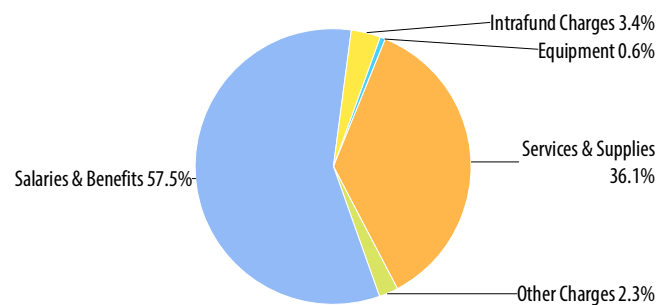
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Development and Code Services (DCS) provides various services to support building and development activities, and to ensure projects are constructed in accordance to California building codes, plans, specifications, and County standards. Services include issuing building permits, plan review, inspections, development fee calculations, surveying, and mapping. The divisions in this budget unit assist property owners, as well as the building community, with development projects and understanding the applicable laws and codes. This budget unit includes the following programs:

- DCS-Building Permits & Inspection (BPI)
- DCS-Construction Management & Inspection (CMID)
- DCS-County Engineering

This Budget Unit is administered under the Department of Community Development (5720000).

Goals

- Building, Permits, and Inspection Division will develop an energy efficiency reach code consistent with the Climate Action Plan. Re-organize Construction Management and Inspection Division (CMID) to consolidate the various groups of staff that serve SacSewer. This consolidation will enhance support for SacSewer District by creating a single management contact who will be better positioned to balance workload and staff resources to ensure CMID meets the service agreement needs.
- Finalize the development of Accela modules for Site Improvements and Permits/Surveys teams to improve intake and processing of development applications as well as help provide accurate and timely review of various applications and useful reporting for customers to view real-time.
- Create updated processes for recent re-organization of Special Districts to provide efficiencies in creation and administration of various funding mechanisms.

Accomplishments

- Updated County of Sacramento Standard Construction Specifications (adopted by Board of Supervisors on 9/24/2024).
- Update to Electronic Submittal of Improvement Plans system - Updated ESIPS (Electronic Submittal of Improvement Plans) and Survey Database to provide public facing real time status reports of various applications.
- Creation of 3-Year Pilot Impact Fee Offset Program for Affordable Housing.

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					
DCS - Administrative Services	\$(9,485)	\$—	\$—	\$—	—%
DCS - Building Permits & Inspection	\$22,048,726	\$25,292,567	\$24,458,534	\$(834,033)	(3.3)%
DCS - Construction Management and Inspection Division	\$28,235,323	\$35,384,282	\$36,859,802	\$1,475,520	4.2%
DCS - County Engineering	\$13,537,073	\$17,036,222	\$20,775,248	\$3,739,026	21.9%
Gross Expenditures/Appropriations	\$63,811,636	\$77,713,071	\$82,093,584	\$4,380,513	5.6%
Total Intrafund Reimbursements	\$(2,461,921)	\$(2,778,012)	\$(2,819,372)	\$(41,360)	1.5%
Total Expenditures/Appropriations	\$61,349,716	\$74,935,059	\$79,274,212	\$4,339,153	5.8%
Provision for Reserves	\$132,042	\$623,165	\$628,221	\$5,056	0.8%
Total Financing Uses	\$61,481,758	\$75,558,224	\$79,902,433	\$4,344,209	5.7%
Revenue	\$60,318,074	\$72,587,995	\$72,553,336	\$(34,659)	(0.0)%
Total Interfund Reimbursements	\$197,387	\$164,314	\$164,314	\$—	—%
Total Revenue	\$60,515,461	\$72,752,309	\$72,717,650	\$(34,659)	(0.0)%
Total Use of Fund Balance	\$2,682,624	\$2,805,915	\$7,184,783	\$4,378,868	156.1%
Total Financing Sources	\$63,198,085	\$75,558,224	\$79,902,433	\$4,344,209	5.7%
Net Cost	\$(1,716,327)	\$—	\$—	\$—	—%
Positions	268.0	271.0	277.0	6.0	2.2%

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	\$39,879,062	\$45,733,745	\$47,243,178	\$1,509,433	3.3%
Services & Supplies	\$20,363,003	\$27,074,482	\$29,667,714	\$2,593,232	9.6%
Other Charges	\$1,005,438	\$1,771,681	\$1,874,369	\$102,688	5.8%
Equipment	\$102,213	\$355,151	\$488,951	\$133,800	37.7%
Intrafund Charges	\$2,461,921	\$2,778,012	\$2,819,372	\$41,360	1.5%
Gross Expenditures/Appropriations	\$63,811,636	\$77,713,071	\$82,093,584	\$4,380,513	5.6%
Intrafund Reimbursements within Department	\$(2,461,921)	\$(2,778,012)	\$(2,819,372)	\$(41,360)	1.5%
Total Intrafund Reimbursements	\$(2,461,921)	\$(2,778,012)	\$(2,819,372)	\$(41,360)	1.5%
Total Expenditures/Appropriations	\$61,349,716	\$74,935,059	\$79,274,212	\$4,339,153	5.8%
Provision for Reserves	\$132,042	\$623,165	\$628,221	\$5,056	0.8%
Total Financing Uses	\$61,481,758	\$75,558,224	\$79,902,433	\$4,344,209	5.7%
Licenses, Permits & Franchises	\$38,030	\$86,000	\$86,000	\$—	—%
Fines, Forfeitures & Penalties	\$90,661	\$52,640	\$72,520	\$19,880	37.8%
Revenue from Use Of Money & Property	\$(68,762)	\$—	\$(25,274)	\$(25,274)	—%
Charges for Services	\$59,891,804	\$72,072,978	\$72,043,713	\$(29,265)	(0.0)%
Miscellaneous Revenues	\$366,341	\$376,377	\$376,377	\$—	—%
Revenue	\$60,318,074	\$72,587,995	\$72,553,336	\$(34,659)	(0.0)%
Other Interfund Reimbursements	\$197,387	\$164,314	\$164,314	\$—	—%
Total Interfund Reimbursements	\$197,387	\$164,314	\$164,314	\$—	—%
Total Revenue	\$60,515,461	\$72,752,309	\$72,717,650	\$(34,659)	(0.0)%
Reserve Release	\$1,231,682	\$1,089,588	\$2,301,170	\$1,211,582	111.2%
Fund Balance	\$1,450,942	\$1,716,327	\$4,883,613	\$3,167,286	184.5%
Total Use of Fund Balance	\$2,682,624	\$2,805,915	\$7,184,783	\$4,378,868	156.1%
Total Financing Sources	\$63,198,085	\$75,558,224	\$79,902,433	\$4,344,209	5.7%
Net Cost	\$(1,716,327)	\$—	\$—	\$—	—%
Positions	268.0	271.0	277.0	6.0	2.2%

Summary of Changes

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

Position counts have increased by 6.0 FTE from the prior year Adopted Budget due to:

- 6.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCS - Building Permits & Inspection	—	—	—	—	—
DCS - Construction Management and Inspection Division	700,000	—	700,000	—	6.0
DCS - County Engineering	—	—	—	—	—

DCS - Administrative Services

Program Overview

The **DCS – Administrative Services** program of Development and Code Services was moved to the Community Development budget (BU 5720000) as part of the September 2021 Department of Community Development reorganization.

FOR INFORMATION ONLY

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$(9,485)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$(9,485)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$(9,485)	\$—	\$—	\$—	—%
Total Financing Uses	\$(9,485)	\$—	\$—	\$—	—%
Total Financing Sources	\$—	\$—	\$—	\$—	—%
Net Cost	\$(9,485)	\$—	\$—	\$—	—%

DCS - Building Permits & Inspection

Program Overview

DCS – Building Permits and Inspection provides inspection, plan review, and permit issuance for all private construction in 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	\$14,542,965	\$16,232,196	\$16,201,360	\$(30,836)	(0.2)%
Services & Supplies	\$6,658,870	\$8,075,180	\$7,105,291	\$(969,889)	(12.0)%
Other Charges	\$141,690	\$188,041	\$240,752	\$52,711	28.0%
Intrafund Charges	\$705,201	\$797,150	\$911,131	\$113,981	14.3%
Gross Expenditures/Appropriations	\$22,048,726	\$25,292,567	\$24,458,534	\$(834,033)	(3.3)%
Total Expenditures/Appropriations	\$22,048,726	\$25,292,567	\$24,458,534	\$(834,033)	(3.3)%
Total Financing Uses	\$22,048,726	\$25,292,567	\$24,458,534	\$(834,033)	(3.3)%
Fines, Forfeitures & Penalties	\$686	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$47,249	\$—	\$—	\$—	—%
Charges for Services	\$21,871,575	\$24,597,051	\$23,103,661	\$(1,493,390)	(6.1)%
Miscellaneous Revenues	\$13,355	\$41,200	\$41,200	\$—	—%
Revenue	\$21,932,864	\$24,638,251	\$23,144,861	\$(1,493,390)	(6.1)%
Total Revenue	\$21,932,864	\$24,638,251	\$23,144,861	\$(1,493,390)	(6.1)%
Fund Balance	\$770,178	\$654,316	\$1,313,673	\$659,357	100.8%
Total Use of Fund Balance	\$770,178	\$654,316	\$1,313,673	\$659,357	100.8%
Total Financing Sources	\$22,703,042	\$25,292,567	\$24,458,534	\$(834,033)	(3.3)%
Net Cost	\$(654,316)	\$—	\$—	\$—	—%
Positions	102.0	102.0	102.0	—	—%

Summary of Changes

The change in total appropriations is due to:

- Decreases in negotiated salaries and benefits.
- Decreases in office supplies, legal services, cashiering services, contract services, and fuel usage.
- Increases in Countywide Cost Plan costs.
- Increases in Department overhead costs.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- This division's budget unit being fully cost recovered by customer billings, and therefore revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Reallocate 1.0 FTE Building Inspector 2 to 1.0 FTE Supervising Building Inspector - BPI	—	—	—	—	—
Reallocate 1.0 FTE Building Inspector 2 position to a 1.0 FTE Supervising Building Inspector position to improve efficiency and quality control. This role will oversee two major projects, streamline processes, identify issues, and implement improvements to maintain high standards. Building, Permits & Inspection Division (BPI) is digitizing paper plans from the Goethe and Downtown offices, with 15 pallets of inaccessible plans needing to be scanned. The long-term goal is to store all BPI documents in Accela data software, improving accessibility for the Department. Correct categorization and indexing of these documents will benefit both staff and customers, enhancing the use of Accela's upgraded functionality. The conversion of this data into Accela data system is critical for maintaining customer service and transparency in the development process. Well-organized records are vital for this effort. Although BPI has increased Administrative staff capacity for scanning, quality control is lacking, risking improper storage and naming conventions. A Supervising Building Inspector, with expertise in construction documents, will ensure accurate and accessible records. This position will also address 25,442 expired permits dating back to 2010, further improving operations. The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Reallocate 1.0 FTE Office Assistant II to 1.0 FTE Engineering Technician I - BPI	—	—	—	—	—
Reallocate 1.0 FTE Office Assistant II position to a 1.0 FTE Engineering Technician I position due to significant changes in job duties. The role has shifted beyond clerical tasks and now aligns with the technical and operational functions of an Engineering Technician. The duties performed exceed those in the Office Assistant classification, requiring independent decision-making, technical expertise, and project coordination. The role now involves technical interpretation and compliance to building code and oversight of development processes and project coordination—key tasks of an Engineering Technician. Given these changes, reclassification is necessary to ensure the position accurately reflects its complexity. This adjustment will align the role with its current responsibilities. The reallocation of the Office Assistant to an Engineering Technician will be funded by division revenue and shifting budget appropriations from consultant services.					

DCS - Construction Management and Inspection Division

Program Overview

DCS – Construction Management and Inspection Division ensures that contractors construct public buildings in accordance with approved plans and specifications. The materials testing laboratory handles testing and verification of construction materials and processes used in construction of public improvements.

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	\$18,419,934	\$21,172,721	\$22,435,553	\$1,262,832	6.0%
Services & Supplies	\$7,525,594	\$10,951,313	\$10,959,122	\$7,809	0.1%
Other Charges	\$843,208	\$1,502,159	\$1,545,804	\$43,645	2.9%
Equipment	\$71,476	\$288,951	\$488,951	\$200,000	69.2%
Intrafund Charges	\$1,375,111	\$1,469,138	\$1,430,372	\$(38,766)	(2.6)%
Gross Expenditures/Appropriations	\$28,235,323	\$35,384,282	\$36,859,802	\$1,475,520	4.2%
Intrafund Reimbursements within Department	\$(1,410,708)	\$(1,515,245)	\$(1,468,206)	\$47,039	(3.1)%
Total Intrafund Reimbursements	\$(1,410,708)	\$(1,515,245)	\$(1,468,206)	\$47,039	(3.1)%
Total Expenditures/Appropriations	\$26,824,615	\$33,869,037	\$35,391,596	\$1,522,559	4.5%
Provision for Reserves	\$132,042	\$623,165	\$628,221	\$5,056	0.8%
Total Financing Uses	\$26,956,657	\$34,492,202	\$36,019,817	\$1,527,615	4.4%
Fines, Forfeitures & Penalties	\$91	\$14,840	\$9,893	\$(4,947)	(33.3)%
Revenue from Use Of Money & Property	\$(143)	\$—	\$—	\$—	—%
Charges for Services	\$25,869,418	\$32,945,660	\$34,081,000	\$1,135,340	3.4%
Miscellaneous Revenues	\$20,302	\$—	\$—	\$—	—%
Revenue	\$25,889,668	\$32,960,500	\$34,090,893	\$1,130,393	3.4%
Total Revenue	\$25,889,668	\$32,960,500	\$34,090,893	\$1,130,393	3.4%
Reserve Release	\$1,231,682	\$1,089,588	\$2,301,170	\$1,211,582	111.2%
Fund Balance	\$277,421	\$442,114	\$(372,246)	\$(814,360)	(184.2)%
Total Use of Fund Balance	\$1,509,103	\$1,531,702	\$1,928,924	\$397,222	25.9%
Total Financing Sources	\$27,398,771	\$34,492,202	\$36,019,817	\$1,527,615	4.4%
Net Cost	\$(442,114)	\$—	\$—	\$—	—%
Positions	120.0	123.0	129.0	6.0	4.9%

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 related to information technology services.
- Decreases in allocated costs related to liability insurance costs.
- Decreases in Department overhead costs.
- Decreases in contract services for consultant costs.
- Increases in Countywide Cost Plan.
- Rebudgeting funding for Materials Lab equipment.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- This division's budget unit is fully cost recovered by customer billings therefore revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.
- Recommended growth detailed later in this section.

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

- Restricted – CMID Inspection – has decreased \$2,301,170.
- Restricted – CMID Materials Lab – has increased \$628,221.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Add 1.0 FTE Assistant Engineer Civil I/II - CMID					
	—	—	—	—	1.0
Add 1.0 FTE Assistant Civil Engineer position to the Construction Management & Inspection Division's Transportation Section to support resident engineers and construction managers on larger projects while independently overseeing smaller projects. This position will effectively manage the workload assigned by the Department of Transportation (DOT) and will be funded by revenue from capital and maintenance projects. This in-house position will reduce consultant costs, ensure retention of institutional knowledge, experience, and relationships with DOT. In-house staffing is preferred by federal agencies like the Federal Highway Administration (FHWA), improving the County's eligibility for federal grant funding. This role will support the Resident Engineer for projects, including Meister Way Improvements, Metro Air Parkway Ramp Signals, and Fair Oaks Blvd Bike & Ped Mobility Project Phase 2. Duties include reviewing construction documents, providing recommendations, reviewing field notes and inspection staff logs, and ensuring invoice accuracy. The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Add 1.0 FTE Associate Civil Engineer - CMID					
	—	—	—	—	1.0
Add 1.0 FTE Associate Civil Engineer position to the Construction Management & Inspection Division's Transportation Section to manage the growing construction workload assigned by the Department of Transportation (DOT). This role, serving as both resident engineer and construction manager, will oversee capital improvement and maintenance projects, ensuring successful delivery while reducing reliance on consultants. Bringing this work in-house will lower costs, retain institutional knowledge, and strengthen relationships with DOT. In-house staffing is preferred by federal agencies like the Federal Highway Administration (FHWA), improving the County's eligibility for federal grant funding. This position will also serve as Assistant Resident Engineer for key projects, including Meister Way Improvements, Metro Air Parkway Ramp Signals, and Fair Oaks Blvd Bike & Ped Mobility Project Phase 2. Job duties include contract administration, design review, change order approval, invoice payment, and Request for Interest lead (RFIs) for all assigned projects. The department is shifting budget appropriations from consultant services to fund this request.					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Add 1.0 FTE Building Inspector 2 Range B (Limited-Term) - CMID	—	—	—	—	1.0
Add 1.0 FTE Building Inspector 2 Range B (Limited-Term) position within Construction Management & Inspection Division's County-Owned Buildings & Facilities Section to provide inspections and ensure quality, code compliance, and material acceptance on County projects funded by revenue from Department of General Services capital projects. This position is primarily required to support the County's Safe Stay Project at Watt Avenue and other key projects, including Urgent Care & Residential Detox improvements at the Safe Stay site and multiple Sheriff Department projects. These include the Warren E. Thornton Youth Center project, the Acute Psychiatric Unit and Suicidal Inmate Temporary Housing Unit projects at the Main Jail (Mays Consent Decree Remedial Plan), and the Rio Cosumnes Correctional Center Control Room project. This position will also support the projected increase in the overall JOC Program workload. Providing in-house inspection services will reduce reliance on consultants, lowering costs for the County. The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Add 1.0 FTE Construction Management Supervisor (Limited Term) - CMID	—	—	—	—	1.0
Add 1.0 FTE Construction Management Supervisor (Limited Term) position within Construction Management & Inspection Division's (CMID) County-Owned Buildings & Facilities Section to manage the growing construction workload assigned by the Department of General Services. Serving as a resident engineer and construction manager, this role will oversee projects during the construction phase, ensuring successful delivery by enforcing plans, specifications, and construction standards. Duties include supervising Construction Management Specialists, contract administration, payment approval for invoices, change order review, material submittal approval, and serving as the primary point of contact for Request for Interest (RFIs). This position will be funded by capital project revenues and will support the County's Safe Stay Project at Watt Avenue, and other key initiatives like Urgent Care & Residential Detox improvements, multiple Sheriff Department projects, and the growing JOC Program. The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Add 1.0 FTE Construction Management Supervisor (Limited Term)- CMID	—	—	—	—	1.0
Add a 1.0 FTE Construction Management Supervisor (Limited Term) position to the Construction Management & Inspection Division's (CMID) Airports Section to address the growing workload at Sacramento International Airport, including Operations & Maintenance, SMForward, and capital improvement projects. Key projects such as the Terminal A Expansion, Airfield Maintenance Facility, Taxiway Alpha Reconstruction, and Mather Air Control Tower Rehabilitation require dedicated oversight during construction. This position will ensure compliance with contract and regulatory requirements, preventing delays. By filling this role, CMID can reduce consultant expenses, improve project management efficiency, and retain institutional knowledge. The position's duties include supervising Construction Management Specialists, contract administration, payment approval for invoices, change order review, material submittal approval, and serving as the primary point of contact for Request for Interest (RFIs). The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Add 1.0 FTE Supervising Building Inspector (Limited Term) – CMID	—	—	—	—	1.0
Add 1.0 FTE Supervising Building Inspector (Limited Term) position to Construction Management & Inspection Division's (CMID) Airports Section to support the growing team of building inspectors and ensure high-quality inspection services for the Sacramento County Department of Airports (SCDA). This role will provide technical oversight, training, supervise inspectors, interpret codes, coordinate with agencies, investigate complex building issues, and ensuring accuracy in inspections and record-keeping, and quality control while reducing the current reliance on external supervisors, which impacts other CMID workgroups. The Airports Section inspects tenant improvements, private developments, and capital projects, including key initiatives like the Terminal A Expansion, Airfield Maintenance Facility, and SMForward permit inspections. SCDA has requested additional inspection support, initially planned for a consultant, to meet increasing workload demands. The department is shifting budget appropriations from consultant services to fund this request.					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Allowance for Vehicle Rentals - CMID					
	200,000	—	200,000	—	—
One-time funding of \$200,000 to lease nine vehicles in Fiscal Year 2025-26 to support existing and proposed positions in Construction Management & Inspection Division. This request will provide funding to obtain rental vehicles from the County's third-party vehicle vendor. Funding will be offset by project revenue.					
DCD - Funding for Furniture and Equipment at Goethe Road Office - CMID					
	500,000	—	500,000	—	—
One-time funding of \$500,000 for furniture and equipment. Community Development has identified an opportunity to enhance efficiency, security, and collaboration by consolidating the Construction Management and Inspection Division (CMID), the Surveys Section of County Engineering (CE), and the Building Permits and Inspection Division (BPI) into a single, centralized location. Currently spread across multiple leased and County-owned facilities, these divisions would benefit from a streamlined office configuration at 9800 Goethe Road—just a quarter mile from the existing Goethe Road site. This 78,052-square-foot space will support improved operations for staff, programs, and the public. The final cost for interior office furniture and cubicles is \$2.0 million. CMID has already budgeted \$500,000 and requires an additional \$500,000 funded by reserve release in the Base budget reflected as revenue in growth due to budget system limitations.					
DCD - Reallocate 1.0 FTE Senior Engineering Technician to 1.0 FTE Construction Management Specialist - CMID					
	—	—	—	—	—
Reallocate 1.0 FTE Senior Engineering Technician position to 1.0 FTE Construction Management Specialist position to support Construction Management & Inspection Division's Labor Compliance Section and improve recruitment efforts. The Division has struggled for nearly two years to fill vacancies, with decades of difficulty identifying qualified candidates. The duties of this position are better suited to the proposed classification, which will broaden the candidate pool and ensure effective labor compliance administration. A prior class study was dropped in 2024 in favor of a broader review that may take years to complete. The increasing volume and complexity of labor compliance work demand higher qualifications that the current classification has failed to attract. Reallocating this position will allow CMID to secure personnel with the necessary expertise, ensuring compliance with labor laws and supporting County departments and agencies. The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Reallocate 1.0 FTE Supervising Engineering Technician to 1.0 FTE Construction Management Supervisor - CMID					
	—	—	—	—	—
Reallocate 1.0 FTE Supervising Engineering Technician position to 1.0 FTE Construction Management Supervisor position to properly classify the position within Construction Management & Inspection Division's (CMID) Labor Compliance Section. The duties assigned to this position have expanded over many years and are appropriate from an operations standpoint to maintain, however since it results in out-of-class work this reallocation is necessary. This reallocation will allow CMID to maintain its service levels to Departments, while meeting state and federal obligations and remaining eligible for grant funding, while also maintaining the Legacy Status of our Labor Compliance Program. The department is shifting budget appropriations from consultant services to fund this request.					

DCS - County Engineering

Program Overview

DCS-County Engineering consists of three sections described below:

- Special Districts provides funding for a range of transportation, water, sewer, and drainage capital improvements, landscape maintenance, library facilities, and Sheriff services.
- Site Improvements and Permits reviews and approves improvement plans; assists property owners and developers in subdividing property or constructing improvements; and provides internal support for County departments by reviewing building permits, calculating and assessing infrastructure, road and transit, sewer connection, drainage, and water connection fees. This program also serves the development community by providing copies of plans and specifications of County projects, processing encroachment permits for construction in the public right-of-way, and processing transportation permits for oversize loads.
- Surveys reviews and enforces conditions of approval for final and parcel maps to assure orderly land development in compliance with regulatory requirements; reviews records of survey and corner records to maintain records of property boundaries and survey monuments controlling the boundaries. This program is also responsible for surveying and mapping of county roads and other public facilities operated and maintained by the County, and to maintain a fair and accurate record of said surveys in support of maintenance, improvement and operation of said 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					
Salaries & Benefits	\$6,916,163	\$8,328,828	\$8,606,265	\$277,437	3.3%
Services & Supplies	\$6,188,024	\$8,047,989	\$11,603,301	\$3,555,312	44.2%
Other Charges	\$20,540	\$81,481	\$87,813	\$6,332	7.8%
Equipment	\$30,737	\$66,200	\$—	\$(66,200)	(100.0)%
Intrafund Charges	\$381,609	\$511,724	\$477,869	\$(33,855)	(6.6)%
Gross Expenditures/Appropriations	\$13,537,073	\$17,036,222	\$20,775,248	\$3,739,026	21.9%
Intrafund Reimbursements within Department	\$(1,051,213)	\$(1,262,767)	\$(1,351,166)	\$(88,399)	7.0%
Total Intrafund Reimbursements	\$(1,051,213)	\$(1,262,767)	\$(1,351,166)	\$(88,399)	7.0%
Total Expenditures/Appropriations	\$12,485,860	\$15,773,455	\$19,424,082	\$3,650,627	23.1%
Total Financing Uses	\$12,485,860	\$15,773,455	\$19,424,082	\$3,650,627	23.1%
Licenses, Permits & Franchises	\$38,030	\$86,000	\$86,000	\$—	—%
Fines, Forfeitures & Penalties	\$89,884	\$37,800	\$62,627	\$24,827	65.7%
Revenue from Use Of Money & Property	\$(115,869)	\$—	\$(25,274)	\$(25,274)	—%
Charges for Services	\$12,150,812	\$14,530,267	\$14,859,052	\$328,785	2.3%
Miscellaneous Revenues	\$332,683	\$335,177	\$335,177	\$—	—%
Revenue	\$12,495,541	\$14,989,244	\$15,317,582	\$328,338	2.2%
Other Interfund Reimbursements	\$197,387	\$164,314	\$164,314	\$—	—%
Total Interfund Reimbursements	\$197,387	\$164,314	\$164,314	\$—	—%
Total Revenue	\$12,692,928	\$15,153,558	\$15,481,896	\$328,338	2.2%
Fund Balance	\$403,343	\$619,897	\$3,942,186	\$3,322,289	535.9%
Total Use of Fund Balance	\$403,343	\$619,897	\$3,942,186	\$3,322,289	535.9%
Total Financing Sources	\$13,096,271	\$15,773,455	\$19,424,082	\$3,650,627	23.1%
Net Cost	\$(610,412)	\$—	\$—	\$—	—%
Positions	46.0	46.0	46.0	—	—%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases in Accela software licenses costs.
- Increases in other operating services to support the 3-Year Pilot Impact Fee Offset Program for Affordable Housing.
- Increases in Public Works services costs.

- Increases in allocated costs for legal services, Wide Area Network (WAN), allocated costs related to personnel services, and facility use charges.
- Decreases in allocated costs in liability insurance costs.
- Decreases in Department overhead costs and equipment costs.
- Recommended growth detailed later in this section.

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

- This division's budget unit is fully cost recovered by customer billings; therefore, revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Add 1.0 FTE Supervising Building Inspector (Limited Term) – CMID	—	—	—	—	—
Add 1.0 FTE Supervising Building Inspector (Limited Term) position to Construction Management & Inspection Division's (CMID) Airports Section to support the growing team of building inspectors and ensure high-quality inspection services for the Sacramento County Department of Airports (SCDA). This role will provide technical oversight, training, supervise inspectors, interpret codes, coordinate with agencies, investigate complex building issues, and ensuring accuracy in inspections and record-keeping, and quality control while reducing the current reliance on external supervisors, which impacts other CMID workgroups. The Airports Section inspects tenant improvements, private developments, and capital projects, including key initiatives like the Terminal A Expansion, Airfield Maintenance Facility, and SMForward permit inspections. SCDA has requested additional inspection support, initially planned for a consultant, to meet increasing workload demands. The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Reallocate 1.0 FTE Office Assistant II to 1.0 FTE Engineering Technician I - BPI	—	—	—	—	—
Reallocate 1.0 FTE Office Assistant II position to a 1.0 FTE Engineering Technician I position due to significant changes in job duties. The role has shifted beyond clerical tasks and now aligns with the technical and operational functions of an Engineering Technician. The duties performed exceed those in the Office Assistant classification, requiring independent decision-making, technical expertise, and project coordination. The role now involves technical interpretation and compliance to building code and oversight of development processes and project coordination—key tasks of an Engineering Technician. Given these changes, reclassification is necessary to ensure the position accurately reflects its complexity. This adjustment will align the role with its current responsibilities. The reallocation of the Office Assistant to an Engineering Technician will be funded by division revenue and shifting budget appropriations from consultant services.					
DCD - Reallocate 1.0 FTE Senior Office Assistant to 1.0 FTE Assistant Land Surveyor - SRVY	—	—	—	—	—
Reallocate 1.0 FTE Senior Office Assistant position to 1.0 FTE Assistant Land Surveyor position as current staffing levels do not allow the Surveys team to meet current timelines for Capital Improvement Plan (CIP) fieldwork and mandated monument preservation. This position will increase monument preservation and verification services by 30% to comply with State Law BP 8771BNC. It will accelerate the Department of Transportation's capital improvement projects with a 3-month turnaround for design topography, boundary mapping, and easements, while ensuring quality assurance on design plans. The Assistant Land Surveyor will also support construction staking and quality assessment during Airports facility development over the next 8 years. This addition enhances capacity, ensures quality control, streamlines workflows, and improves customer service. Budget appropriations will shift from consultant services to fund this request.					

Building Inspection

Budget Unit Functions & Responsibilities

The **Building Inspection** special revenue fund provides financing through building permit fees and direct charges for services delivered to ensure compliant privately-built structures within the Sacramento County Unincorporated Area. This Budget Unit is administered under the Department of Community Development.

Goals

- Ensure financing is available for division operations via fees and labor rates.
- Collect Building Permit fees as directed by the fee ordinance adopted by the Board of Supervisors.

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					
Building Inspection	\$22,295,420	\$24,364,396	\$25,572,072	\$1,207,676	5.0%
Gross Expenditures/Appropriations	\$22,295,420	\$24,364,396	\$25,572,072	\$1,207,676	5.0%
Total Expenditures/Appropriations	\$22,295,420	\$24,364,396	\$25,572,072	\$1,207,676	5.0%
Provision for Reserves	\$—	\$1,565,666	\$45,872	\$(1,519,794)	(97.1)%
Total Financing Uses	\$22,295,420	\$25,930,062	\$25,617,944	\$(312,118)	(1.2)%
Revenue	\$20,774,781	\$23,058,553	\$24,526,200	\$1,467,647	6.4%
Total Revenue	\$20,774,781	\$23,058,553	\$24,526,200	\$1,467,647	6.4%
Total Use of Fund Balance	\$4,392,148	\$2,871,509	\$1,091,744	\$(1,779,765)	(62.0)%
Total Financing Sources	\$25,166,929	\$25,930,062	\$25,617,944	\$(312,118)	(1.2)%
Net Cost	\$(2,871,508)	\$—	\$—	\$—	—%

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	\$21,872,781	\$23,931,396	\$25,147,072	\$1,215,676	5.1%
Other Charges	\$422,639	\$433,000	\$425,000	\$(8,000)	(1.8)%
Gross Expenditures/Appropriations	\$22,295,420	\$24,364,396	\$25,572,072	\$1,207,676	5.0%
Total Expenditures/Appropriations	\$22,295,420	\$24,364,396	\$25,572,072	\$1,207,676	5.0%
Provision for Reserves	\$—	\$1,565,666	\$45,872	\$(1,519,794)	(97.1)%
Total Financing Uses	\$22,295,420	\$25,930,062	\$25,617,944	\$(312,118)	(1.2)%
Licenses, Permits & Franchises	\$20,175,944	\$22,471,552	\$23,649,199	\$1,177,647	5.2%
Revenue from Use Of Money & Property	\$442,038	\$30,000	\$330,000	\$300,000	1,000.0%
Intergovernmental Revenues	\$52,622	\$50,000	\$50,000	\$—	—%
Charges for Services	\$99,872	\$498,501	\$488,501	\$(10,000)	(2.0)%
Miscellaneous Revenues	\$4,305	\$8,500	\$8,500	\$—	—%
Revenue	\$20,774,781	\$23,058,553	\$24,526,200	\$1,467,647	6.4%
Total Revenue	\$20,774,781	\$23,058,553	\$24,526,200	\$1,467,647	6.4%
Reserve Release	\$2,155,185	\$—	\$—	\$—	—%
Fund Balance	\$2,236,963	\$2,871,509	\$1,091,744	\$(1,779,765)	(62.0)%
Total Use of Fund Balance	\$4,392,148	\$2,871,509	\$1,091,744	\$(1,779,765)	(62.0)%
Total Financing Sources	\$25,166,929	\$25,930,062	\$25,617,944	\$(312,118)	(1.2)%
Net Cost	\$(2,871,508)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in support services for Development and Code Services (2151000BU).
- Decreases in bad debt write-offs.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increases in licenses and permit fees from capital improvement projects.
- An increase in interest income.
- Decreases in revenue from scanning plans.
- Recommended growth detailed later in this section.

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

- Restricted – Future Services has increased \$45,872.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Building Inspection	500,000	—	500,000	—	—

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Funding for Furniture and Equipment for Goethe Road Office - BPI					
	500,000	—	500,000	—	—

Add one-time funding of \$500,000 for furniture and equipment. Community Development has identified an opportunity to enhance efficiency, security, and collaboration by consolidating the Construction Management and Inspection Division (CMID), the Surveys Section of County Engineering (CE), and the Building Permits and Inspection Division (BPI) into a single, centralized location. Currently spread across multiple leased and County-owned facilities, these divisions would benefit from a streamlined office configuration at 9800 Goethe Road—just a quarter mile from the existing Goethe Road site. This 78,052-square-foot space will support improved operations for staff, programs, and the public. The final cost for interior office furniture and cubicles is \$2.0 million. BPI has already budgeted \$500,000 and requires an additional \$500,000. Funding for this request would have otherwise increased reserves. Due to budget system limitations, this growth is reflected as funded by revenue.

Affordability Fee

Budget Unit Functions & Responsibilities

The **Affordability Fee** is collected pursuant to Sacramento County Code Section 22.35.050 and used to purchase land for affordable housing, produce or substantially rehabilitate affordable units, or buy down Extremely Low Income units. The affordability fees collected are transferred to and administered by the Sacramento Housing and Redevelopment Agency (SHRA) who governs the funds consistent with Chapter 22.35 of the Sacramento County Code. A portion of the funds may be used to cover reasonable administrative expenses.

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					
Affordability Fee	\$3,497,331	\$7,980,210	\$6,294,550	\$(1,685,660)	(21.1)%
Gross Expenditures/Appropriations	\$3,497,331	\$7,980,210	\$6,294,550	\$(1,685,660)	(21.1)%
Total Expenditures/Appropriations	\$3,497,331	\$7,980,210	\$6,294,550	\$(1,685,660)	(21.1)%
Total Financing Uses	\$3,497,331	\$7,980,210	\$6,294,550	\$(1,685,660)	(21.1)%
Revenue	\$5,837,836	\$5,562,000	\$5,911,699	\$349,699	6.3%
Total Revenue	\$5,837,836	\$5,562,000	\$5,911,699	\$349,699	6.3%
Total Use of Fund Balance	\$77,705	\$2,418,210	\$382,851	\$(2,035,359)	(84.2)%
Total Financing Sources	\$5,915,541	\$7,980,210	\$6,294,550	\$(1,685,660)	(21.1)%
Net Cost	\$(2,418,211)	\$—	\$—	\$—	—%

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	\$3,497,331	\$7,980,210	\$6,294,550	\$(1,685,660)	(21.1)%
Gross Expenditures/Appropriations	\$3,497,331	\$7,980,210	\$6,294,550	\$(1,685,660)	(21.1)%
Total Expenditures/Appropriations	\$3,497,331	\$7,980,210	\$6,294,550	\$(1,685,660)	(21.1)%
Total Financing Uses	\$3,497,331	\$7,980,210	\$6,294,550	\$(1,685,660)	(21.1)%
Licenses, Permits & Franchises	\$5,760,514	\$5,562,000	\$5,911,699	\$349,699	6.3%
Revenue from Use Of Money & Property	\$77,322	\$—	\$—	\$—	—%
Revenue	\$5,837,836	\$5,562,000	\$5,911,699	\$349,699	6.3%
Total Revenue	\$5,837,836	\$5,562,000	\$5,911,699	\$349,699	6.3%
Fund Balance	\$77,705	\$2,418,210	\$382,851	\$(2,035,359)	(84.2)%
Total Use of Fund Balance	\$77,705	\$2,418,210	\$382,851	\$(2,035,359)	(84.2)%
Total Financing Sources	\$5,915,541	\$7,980,210	\$6,294,550	\$(1,685,660)	(21.1)%
Net Cost	\$(2,418,211)	\$—	\$—	\$—	—%

Summary of Changes

Appropriations in this budget unit are matched to available funding.

The change in total appropriations is due to:

- A decrease in the remaining available fund balance carryover, resulting from prior year expenditures and an increase in revenue from residential building permits and affordable housing fee surcharge.

Fair Housing Services

Budget Unit Functions & Responsibilities

Fair Housing Services budget unit provided oversight of the fair housing services contract for unincorporated County residents and retirement liability payments for the Sacramento Regional Human Rights/ Fair Housing Commission. Effective FY 2024-25, fair housing contract services will be provided within the Department of Homeless Services and Housing (5820000) and retirement liability payments will be budgeted in the Non-Departmental Costs/General Fund Budget Unit (5770000).

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					
Fair Housing Services	\$81,287	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$81,287	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$81,287	\$—	\$—	\$—	—%
Net Cost	\$81,287	\$—	\$—	\$—	—%

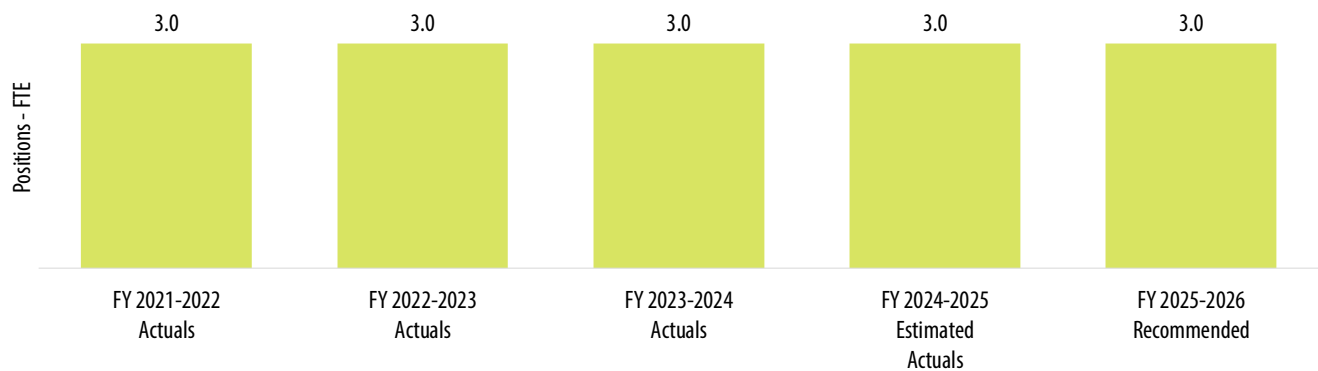
Budget Unit – Budget by Object

	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	\$48,699	\$—	\$—	\$—	—%
Other Charges	\$32,588	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$81,287	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$81,287	\$—	\$—	\$—	—%
Net Cost	\$81,287	\$—	\$—	\$—	—%

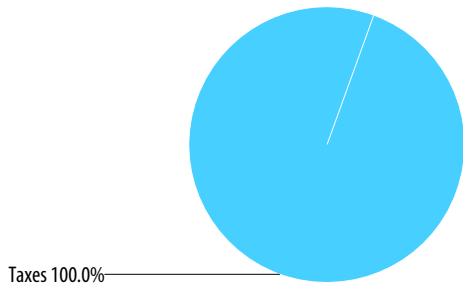
Connector Joint Powers Authority
Department Structure
Derek Minnema, Executive Director



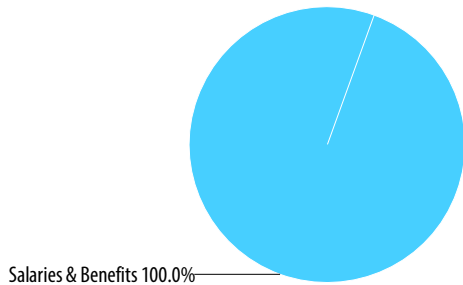
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Capital Southeast **Connector Joint Powers Authority** was formed in December 2006 to plan and construct a proposed 35-mile roadway spanning from Interstate 5, south of Elk Grove, to Highway 50 in El Dorado County, just east of El Dorado Hills. The Connector will link communities in El Dorado and Sacramento Counties and the cities of Folsom, Rancho Cordova and Elk Grove, alleviating traffic congestion on Highway 50, Interstate 5 and State Route 99. The Connector is being planned to reduce the distance traveled and save time during rush hour, enabling drivers to use a more direct route for faster, safer travel. The County budget document reflects only the salary and benefit appropriations of the Connector Joint Powers Authority (JPA).

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 Southeast Connector JPA	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Gross Expenditures/Appropriations	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Total Expenditures/Appropriations	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Total Financing Uses	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Revenue	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Total Revenue	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Total Financing Sources	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	3.0	3.0	3.0	—	—%

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	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Gross Expenditures/Appropriations	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Total Expenditures/Appropriations	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Total Financing Uses	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Taxes	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Revenue	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Total Revenue	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Total Financing Sources	\$720,696	\$657,135	\$784,189	\$127,054	19.3%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	3.0	3.0	3.0	—	—%

Summary of Changes

The change in total appropriations and matching revenue is due to increases in negotiated salary and benefits costs, and allocations for pension obligation bond payments.

Cooperative Extension

Budget Unit Functions & Responsibilities

The **Cooperative Extension** extends information development from the University of California to enhance the quality of life and environmental and economic well being for the citizens of Sacramento County through research and education. Cooperative Extension has research support and organizational capacity in agriculture and natural resources, in family and consumer sciences, in community resources development, and in youth development.

Goals

- Assist the County to meet current and emerging needs for food production, sustainable and livable communities, healthy families, and public health and safety.
- Update and refine needs assessment of the current customer base through one-on-one consultations, surveys, and newsletters.
- Enhance awareness and delivery of extension research and programs through technology, presentations, reports, and informational brochures.

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					
Cooperative Extension	\$518,922	\$598,899	\$626,379	\$27,480	4.6%
Gross Expenditures/Appropriations	\$518,922	\$598,899	\$626,379	\$27,480	4.6%
Total Expenditures/Appropriations	\$518,922	\$598,899	\$626,379	\$27,480	4.6%
Net Cost	\$518,922	\$598,899	\$626,379	\$27,480	4.6%

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	\$203,841	\$253,782	\$260,246	\$6,464	2.5%
Other Charges	\$315,000	\$345,000	\$366,000	\$21,000	6.1%
Intrafund Charges	\$81	\$117	\$133	\$16	13.7%
Gross Expenditures/Appropriations	\$518,922	\$598,899	\$626,379	\$27,480	4.6%
Total Expenditures/Appropriations	\$518,922	\$598,899	\$626,379	\$27,480	4.6%
Net Cost	\$518,922	\$598,899	\$626,379	\$27,480	4.6%

Summary of Changes

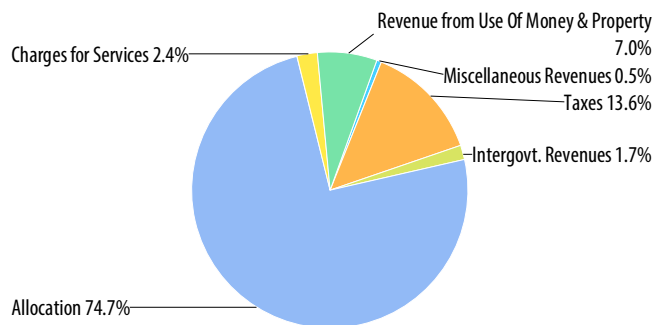
The change in Net Cost is a result of the changes described below.

The change in total appropriations is due to an increase in allocated costs for facilities, and an increase to the tri-county partnership agreement.

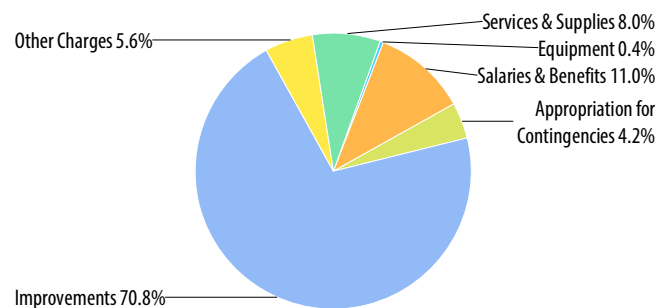
Carmichael Recreation And Park District



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Carmichael Recreation and Park District (CRPD)** is a dependent special district governed by a five member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors; the Board of Supervisors serve as the ex-officio directors of the District. The Carmichael Recreation and Park District provides park and recreation services for the 42,408 residents of the unincorporated area within portions of Carmichael and Fair Oaks, encompassing a 9.25 square mile area. The CRPD does not use County employees. Programs include:

- Carmichael Recreation and Park District
- Capital Projects Series 2023 A-1&2
- Debt Service Series 2023 A-1
- Debt Service Series 2023 A-2
- Capital Project Fund Series 2025B

- Debt Service Fund Series 2025B

Goals

- Encourage community involvement and responsibility through collaborative efforts and partnerships.
- Promote the usage of district facilities, programs and opportunities by all members of the community.
- Modernize, renovate and maintain the existing developed facilities and recreational areas.

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 Project Fund Series 2025B	\$—	\$—	\$12,200,000	\$12,200,000	—%
Capital Project Series 2023 A-1&2	\$748,008	\$9,442,166	\$8,291,223	\$(1,150,943)	(12.2)%
Carmichael Recreation and Park District	\$5,684,705	\$7,324,337	\$6,754,431	\$(569,906)	(7.8)%
Debt Service Fund Series 2025B	\$—	\$—	\$611,222	\$611,222	—%
Debt Service Series 2023 A-1	\$225,567	\$345,492	\$268,000	\$(77,492)	(22.4)%
Debt Service Series 2023 A-2	\$212,639	\$1,823,524	\$1,549,976	\$(273,548)	(15.0)%
Gross Expenditures/Appropriations	\$6,870,919	\$18,935,519	\$29,674,852	\$10,739,333	56.7%
Total Expenditures/Appropriations	\$6,870,919	\$18,935,519	\$29,674,852	\$10,739,333	56.7%
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$—	—%
Total Financing Uses	\$6,925,919	\$18,990,519	\$29,729,852	\$10,739,333	56.6%
Revenue	\$6,252,953	\$7,984,937	\$7,507,119	\$(477,818)	(6.0)%
Total Interfund Reimbursements	\$171,603	\$—	\$—	\$—	—%
Total Revenue	\$6,424,556	\$7,984,937	\$7,507,119	\$(477,818)	(6.0)%
Total Use of Fund Balance	\$11,506,945	\$11,005,582	\$22,222,733	\$11,217,151	101.9%
Total Financing Sources	\$17,931,501	\$18,990,519	\$29,729,852	\$10,739,333	56.6%
Net Cost	\$(11,005,582)	\$—	\$—	\$—	—%

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	\$3,039,020	\$3,510,770	\$3,255,747	\$(255,023)	(7.3)%
Services & Supplies	\$2,368,202	\$2,374,206	\$2,372,654	\$(1,552)	(0.1)%
Other Charges	\$438,206	\$925,563	\$1,674,785	\$749,222	80.9%
Improvements	\$944,162	\$10,276,527	\$21,007,253	\$10,730,726	104.4%
Equipment	\$81,330	\$105,000	\$110,000	\$5,000	4.8%
Appropriation for Contingencies	\$—	\$1,743,453	\$1,254,413	\$(489,040)	(28.1)%
Gross Expenditures/Appropriations	\$6,870,919	\$18,935,519	\$29,674,852	\$10,739,333	56.7%
Total Expenditures/Appropriations	\$6,870,919	\$18,935,519	\$29,674,852	\$10,739,333	56.7%
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$—	—%
Total Financing Uses	\$6,925,919	\$18,990,519	\$29,729,852	\$10,739,333	56.6%
Taxes	\$3,681,837	\$3,789,380	\$4,044,880	\$255,500	6.7%
Revenue from Use Of Money & Property	\$1,733,459	\$2,110,522	\$2,084,459	\$(26,063)	(1.2)%
Intergovernmental Revenues	\$121,905	\$1,072,871	\$502,280	\$(570,591)	(53.2)%
Charges for Services	\$668,247	\$689,500	\$715,000	\$25,500	3.7%
Miscellaneous Revenues	\$40,404	\$322,664	\$160,500	\$(162,164)	(50.3)%
Other Financing Sources	\$7,100	\$—	\$—	\$—	—%
Revenue	\$6,252,953	\$7,984,937	\$7,507,119	\$(477,818)	(6.0)%
Other Interfund Reimbursements	\$171,603	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$171,603	\$—	\$—	\$—	—%
Total Revenue	\$6,424,556	\$7,984,937	\$7,507,119	\$(477,818)	(6.0)%
Fund Balance	\$11,506,945	\$11,005,582	\$22,222,733	\$11,217,151	101.9%
Total Use of Fund Balance	\$11,506,945	\$11,005,582	\$22,222,733	\$11,217,151	101.9%
Total Financing Sources	\$17,931,501	\$18,990,519	\$29,729,852	\$10,739,333	56.6%
Net Cost	\$(11,005,582)	\$—	\$—	\$—	—%

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.

Carmichael Recreation and Park District

Program Overview

Carmichael Recreation and Park District (CRPD) represents the CRPD General Fund. The main sources of revenue are property taxes, leases/rentals, and recreation programs. The main types of expenditures include the operations budget of salaries and benefits, services and supplies; capital equipment and 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	\$3,039,020	\$3,510,770	\$3,255,747	\$(255,023)	(7.3)%
Services & Supplies	\$2,133,245	\$2,374,206	\$2,372,654	\$(1,552)	(0.1)%
Improvements	\$431,111	\$834,361	\$626,030	\$(208,331)	(25.0)%
Equipment	\$81,330	\$105,000	\$—	\$(105,000)	(100.0)%
Appropriation for Contingencies	\$—	\$500,000	\$500,000	\$—	—%
Gross Expenditures/Appropriations	\$5,684,705	\$7,324,337	\$6,754,431	\$(569,906)	(7.8)%
Total Expenditures/Appropriations	\$5,684,705	\$7,324,337	\$6,754,431	\$(569,906)	(7.8)%
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$—	—%
Total Financing Uses	\$5,739,705	\$7,379,337	\$6,809,431	\$(569,906)	(7.7)%
Taxes	\$2,671,620	\$2,777,354	\$2,841,845	\$64,491	2.3%
Revenue from Use Of Money & Property	\$1,588,786	\$1,679,486	\$1,696,100	\$16,614	1.0%
Intergovernmental Revenues	\$113,288	\$1,064,254	\$493,730	\$(570,524)	(53.6)%
Charges for Services	\$668,247	\$689,500	\$715,000	\$25,500	3.7%
Miscellaneous Revenues	\$40,404	\$322,664	\$160,500	\$(162,164)	(50.3)%
Other Financing Sources	\$7,100	\$—	\$—	\$—	—%
Revenue	\$5,089,446	\$6,533,258	\$5,907,175	\$(626,083)	(9.6)%
Other Interfund Reimbursements	\$171,603	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$171,603	\$—	\$—	\$—	—%
Total Revenue	\$5,261,049	\$6,533,258	\$5,907,175	\$(626,083)	(9.6)%
Fund Balance	\$1,324,735	\$846,079	\$902,256	\$56,177	6.6%
Total Use of Fund Balance	\$1,324,735	\$846,079	\$902,256	\$56,177	6.6%
Total Financing Sources	\$6,585,784	\$7,379,337	\$6,809,431	\$(569,906)	(7.7)%
Net Cost	\$(846,079)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in salary and benefit costs due to newer staff starting at lower steps, and a decrease in health insurance costs.
- An increase in advertising and legal notices.
- An increase in accounting and financial fees based on anticipated audit fees.
- A decrease in recreation projects due to updated construction costs.
- A decrease in grant-funded improvements due to the timeline of the project.
- A decrease in equipment costs due to the cost being shifted to another program (2025B).

The change in total revenue is due to:

- An increase in estimated property taxes.
- An increase in rental income and recreational service charges.
- A decrease in grant revenues, due to the timeline of grant funded projects.

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

- Carmichael Recreation and Park District reserve increased by \$55,000.

Capital Project Series 2023 A-1&2

Program Overview

Capital Project Series 2023 A-1&2 represents the Series 2023 A-1 (tax exempt) & 2 (taxable) of General Obligation Bonds passed by voters in November 2022 totaling \$31.9 million. The only sources of income for Series 2023 are bond proceeds and related interest earnings. The expenditure allocations are restricted to improvements to CRPD property and facilities to construct/renovate aging restrooms and facilities; make safety/security/handicapped accessibility improvements; and upgrade playgrounds, features, and amenities.

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	\$234,957	\$—	\$—	\$—	—%
Improvements	\$513,051	\$9,442,166	\$8,181,223	\$(1,260,943)	(13.4)%
Equipment	\$—	\$—	\$110,000	\$110,000	—%
Gross Expenditures/Appropriations	\$748,008	\$9,442,166	\$8,291,223	\$(1,150,943)	(12.2)%
Total Expenditures/Appropriations	\$748,008	\$9,442,166	\$8,291,223	\$(1,150,943)	(12.2)%
Total Financing Uses	\$748,008	\$9,442,166	\$8,291,223	\$(1,150,943)	(12.2)%
Revenue from Use Of Money & Property	\$(14,482)	\$410,236	\$373,359	\$(36,877)	(9.0)%
Revenue	\$(14,482)	\$410,236	\$373,359	\$(36,877)	(9.0)%
Total Revenue	\$(14,482)	\$410,236	\$373,359	\$(36,877)	(9.0)%
Fund Balance	\$9,794,420	\$9,031,930	\$7,917,864	\$(1,114,066)	(12.3)%
Total Use of Fund Balance	\$9,794,420	\$9,031,930	\$7,917,864	\$(1,114,066)	(12.3)%
Total Financing Sources	\$9,779,938	\$9,442,166	\$8,291,223	\$(1,150,943)	(12.2)%
Net Cost	\$(9,031,930)	\$—	\$—	\$—	—%

Summary of Changes

Appropriations and revenues are related to the voter approved General Obligation Bonds, representing carry-over of bond proceeds and related interest earnings from the Debt Service Series 2023-A-1 and 2023A-2. The allocation is used to fund Capital projects.

The change in total appropriations is due to a decrease in projects remaining project costs. Projects that are included in Fiscal Year 2025-26:

- La Sierra Field upgrades.
- HVAC replacement.
- Cardinal Oaks upgrade, which includes a Pickeball court, shading area, and a restroom.

The change in total revenue is due to a decrease in interest earnings.

Debt Service Series 2023 A-1

Program Overview

Debt Service Series 2023A-1 represents the Series 2023 A-1 debt service on the tax exempt bonds issued under the General Obligation Bonds passed by voters in November 2022. The only sources of revenue are property tax levied and related interest collected to meet the debt service obligation of principal and interest. The expenditures are restricted to principal and interest payments.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$225,567	\$—	\$268,000	\$268,000	—%
Appropriation for Contingencies	\$—	\$345,492	\$—	\$(345,492)	(100.0)%
Gross Expenditures/Appropriations	\$225,567	\$345,492	\$268,000	\$(77,492)	(22.4)%
Total Expenditures/Appropriations	\$225,567	\$345,492	\$268,000	\$(77,492)	(22.4)%
Total Financing Uses	\$225,567	\$345,492	\$268,000	\$(77,492)	(22.4)%
Taxes	\$61,821	\$63,630	\$256,360	\$192,730	302.9%
Revenue from Use Of Money & Property	\$135,283	\$7,800	\$—	\$(7,800)	(100.0)%
Intergovernmental Revenues	\$527	\$527	\$550	\$23	4.4%
Revenue	\$197,630	\$71,957	\$256,910	\$184,953	257.0%
Total Revenue	\$197,630	\$71,957	\$256,910	\$184,953	257.0%
Fund Balance	\$301,471	\$273,535	\$11,090	\$(262,445)	(95.9)%
Total Use of Fund Balance	\$301,471	\$273,535	\$11,090	\$(262,445)	(95.9)%
Total Financing Sources	\$499,101	\$345,492	\$268,000	\$(77,492)	(22.4)%
Net Cost	\$(273,535)	\$—	\$—	\$—	—%

Summary of Changes

The appropriations and revenues are related to the voter approved General Obligation Bonds, representing property tax levies and related interest earnings to cover the debt service obligation for interest expense payments.

The change in total appropriations is due to:

- An increase for an interest service payment, offset by a decrease in contingency.

The change in total revenue is due to:

- An increase in estimated tax revenue.
- A decrease in interest earnings.

Debt Service Series 2023 A-2

Program Overview

Debt Service Series 2023A-2 represents the Series 2023 A-2 debt service on the taxable bonds issued under the General Obligation Bonds passed by voters in November 2022. The only sources of revenue are property tax levied and related interest collected to meet the debt service obligation of principal and interest. The expenditures are restricted to principal and interest payments.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$212,639	\$925,563	\$925,563	\$—	—%
Appropriation for Contingencies	\$—	\$897,961	\$624,413	\$(273,548)	(30.5)%
Gross Expenditures/Appropriations	\$212,639	\$1,823,524	\$1,549,976	\$(273,548)	(15.0)%
Total Expenditures/Appropriations	\$212,639	\$1,823,524	\$1,549,976	\$(273,548)	(15.0)%
Total Financing Uses	\$212,639	\$1,823,524	\$1,549,976	\$(273,548)	(15.0)%
Taxes	\$948,396	\$948,396	\$812,884	\$(135,512)	(14.3)%
Revenue from Use Of Money & Property	\$23,873	\$13,000	\$15,000	\$2,000	15.4%
Intergovernmental Revenues	\$8,090	\$8,090	\$8,000	\$(90)	(1.1)%
Revenue	\$980,359	\$969,486	\$835,884	\$(133,602)	(13.8)%
Total Revenue	\$980,359	\$969,486	\$835,884	\$(133,602)	(13.8)%
Fund Balance	\$86,319	\$854,038	\$714,092	\$(139,946)	(16.4)%
Total Use of Fund Balance	\$86,319	\$854,038	\$714,092	\$(139,946)	(16.4)%
Total Financing Sources	\$1,066,678	\$1,823,524	\$1,549,976	\$(273,548)	(15.0)%
Net Cost	\$(854,039)	\$—	\$—	\$—	—%

Summary of Changes

The appropriations and revenues are related to the voter approved General Obligation Bonds, representing property tax levies and related interest earnings to cover the debt service obligation for interest expense payments.

The change in total appropriations is due to:

- A decrease in contingency.

The change in total revenue is due to:

- A decrease in estimated tax revenue.
- An increase in earned interest.

Capital Project Fund Series 2025B

Program Overview

Capital Project Fund Series 2025B represents the Series 2025B of General Obligation Bonds passed by voters in November 2022 totaling \$31.9 million. The only sources of income for Series 2025 are bond proceeds and related interest earnings. The expenditure allocations are restricted to improvements to CRPD property and facilities to construct/renovate aging restrooms and facilities; make safety/security/handicapped accessibility improvements; and upgrade playgrounds, features, and amenities.

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					
Improvements	\$—	\$—	\$12,200,000	\$12,200,000	—%
Gross Expenditures/Appropriations	\$—	\$—	\$12,200,000	\$12,200,000	—%
Total Expenditures/Appropriations	\$—	\$—	\$12,200,000	\$12,200,000	—%
Total Financing Uses	\$—	\$—	\$12,200,000	\$12,200,000	—%
Fund Balance	\$—	\$—	\$12,200,000	\$12,200,000	—%
Total Use of Fund Balance	\$—	\$—	\$12,200,000	\$12,200,000	—%
Total Financing Sources	\$—	\$—	\$12,200,000	\$12,200,000	—%
Net Cost	\$—	\$—	\$—	\$—	—%

Summary of Changes

Appropriations and revenues are related to the voter approved General Obligation Bonds, representing carry-over of bond proceeds and related interest earnings from the Debt Service Series 2025B. The allocation is used to fund Capital projects.

The change in total appropriations is due to the new paving project, beginning in Summer/Fall 2025. This project will cover the La Sierra Community Center and Carmichael Park and will include a paved walkway that is ADA compliant.

Debt Service Fund Series 2025B

Program Overview

Debt Service Fund Series 2025B represents debt service on the taxable bonds issued under the General Obligation Bonds passed by voters in November 2022. The only sources of revenue are property tax levied and related interest collected to meet the debt service obligation of principal and interest. The expenditures are restricted to principal and interest payments.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$—	\$—	\$481,222	\$481,222	—%
Appropriation for Contingencies	\$—	\$—	\$130,000	\$130,000	—%
Gross Expenditures/Appropriations	\$—	\$—	\$611,222	\$611,222	—%
Total Expenditures/Appropriations	\$—	\$—	\$611,222	\$611,222	—%
Total Financing Uses	\$—	\$—	\$611,222	\$611,222	—%
Taxes	\$—	\$—	\$133,791	\$133,791	—%
Revenue	\$—	\$—	\$133,791	\$133,791	—%
Total Revenue	\$—	\$—	\$133,791	\$133,791	—%
Fund Balance	\$—	\$—	\$477,431	\$477,431	—%
Total Use of Fund Balance	\$—	\$—	\$477,431	\$477,431	—%
Total Financing Sources	\$—	\$—	\$611,222	\$611,222	—%
Net Cost	\$—	\$—	\$—	\$—	—%

Summary of Changes

The appropriations and revenues are related to the voter approved General Obligation Bonds, representing property tax levies and related interest earnings to cover the debt service obligation for interest expense payments.

The change in total appropriations is due to:

- An increase in contingency.
- An interest expense payment for Fiscal Year 2025-26.

The change in total revenue is due to:

- Estimated tax revenue for Fiscal Year 2025-26.

Carmichael RPD Assessment District

Budget Unit Functions & Responsibilities

The **Carmichael Recreation and Park District Parks Maintenance and Recreation Improvement District** (Carmichael RPD Assessment District) was approved by the voters in April 2014 to provide funding for installation, renovation, maintenance and servicing of public recreational facilities and improvements, and incidental associated expenses, within the Carmichael Recreation and Park District. The District's assessment was invalidated by Sacramento County Superior Court and funds claimed by eligible applicants have been refunded. There are no new direct levies being assessed or paid.

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					
Carmichael RPD Assessment District	\$171,603	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$171,603	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$171,603	\$—	\$—	\$—	—%
Total Financing Uses	\$171,603	\$—	\$—	\$—	—%
Total Revenue	\$—	\$—	\$—	\$—	—%
Total Use of Fund Balance	\$171,603	\$—	\$—	\$—	—%
Total Financing Sources	\$171,603	\$—	\$—	\$—	—%
Net Cost	\$—	\$—	\$—	\$—	—%

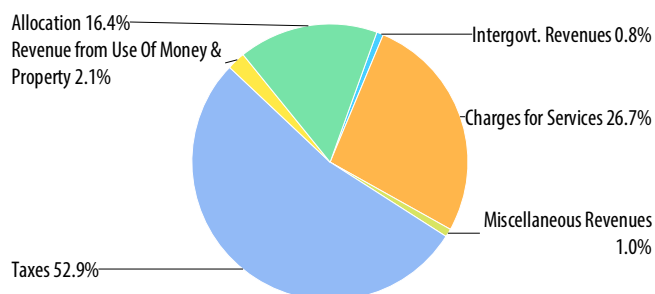
Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$171,603	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$171,603	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$171,603	\$—	\$—	\$—	—%
Total Financing Uses	\$171,603	\$—	\$—	\$—	—%
Revenue	\$—	\$—	\$—	\$—	—%
Total Revenue	\$—	\$—	\$—	\$—	—%
Fund Balance	\$171,603	\$—	\$—	\$—	—%
Total Use of Fund Balance	\$171,603	\$—	\$—	\$—	—%
Total Financing Sources	\$171,603	\$—	\$—	\$—	—%
Net Cost	\$—	\$—	\$—	\$—	—%

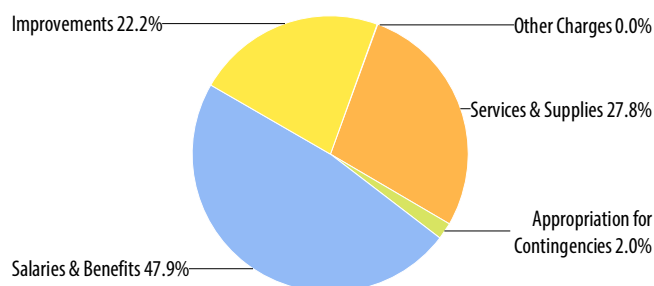
Mission Oaks Recreation And Park District



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Mission Oaks Recreation and Park District** is a dependent special district governed by a five-member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors; the Board of Supervisors serves as the ex-officio directors of the District. The District covers a 9.1 square mile area in the Arden-Arcade and Carmichael communities of Sacramento County, an area of approximately 62,500 residents. The Mission Oaks Recreation and Park District provides recreation programs and services to residents, including preschoolers, youth, adults, and senior adults; and maintains 11 District-owned parks (88.75 acres), four school parks (13.7 acres), and Hazelwood Greens, a County owned drainage retention basin (1.8 acres). The Mission Oaks Recreation and Park District does not use County employees.

Goals

- Communicate to district residents the value of programs and services.
- Ensure accurate delivery of services and vigilant maintenance of facilities.

- Create confidence in District leadership by ensuring financial stability while meeting community expectations.

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					
Mission Oaks Recreation and Park District	\$4,967,099	\$7,737,364	\$7,490,717	\$(246,647)	(3.2)%
Gross Expenditures/Appropriations	\$4,967,099	\$7,737,364	\$7,490,717	\$(246,647)	(3.2)%
Total Expenditures/Appropriations	\$4,967,099	\$7,737,364	\$7,490,717	\$(246,647)	(3.2)%
Provision for Reserves	\$39,932	\$34,875	\$1,183	\$(33,692)	(96.6)%
Total Financing Uses	\$5,007,031	\$7,772,239	\$7,491,900	\$(280,339)	(3.6)%
Revenue	\$5,553,694	\$6,154,133	\$6,261,408	\$107,275	1.7%
Total Revenue	\$5,553,694	\$6,154,133	\$6,261,408	\$107,275	1.7%
Total Use of Fund Balance	\$1,071,442	\$1,618,106	\$1,230,492	\$(387,614)	(24.0)%
Total Financing Sources	\$6,625,136	\$7,772,239	\$7,491,900	\$(280,339)	(3.6)%
Net Cost	\$(1,618,105)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,829,670	\$3,469,787	\$3,591,476	\$121,689	3.5%
Services & Supplies	\$1,756,000	\$2,093,368	\$2,085,012	\$(8,356)	(0.4)%
Other Charges	\$1,839	\$2,455	\$2,455	\$—	—%
Improvements	\$379,590	\$2,021,754	\$1,661,774	\$(359,980)	(17.8)%
Appropriation for Contingencies	\$—	\$150,000	\$150,000	\$—	—%
Gross Expenditures/Appropriations	\$4,967,099	\$7,737,364	\$7,490,717	\$(246,647)	(3.2)%
Total Expenditures/Appropriations	\$4,967,099	\$7,737,364	\$7,490,717	\$(246,647)	(3.2)%
Provision for Reserves	\$39,932	\$34,875	\$1,183	\$(33,692)	(96.6)%
Total Financing Uses	\$5,007,031	\$7,772,239	\$7,491,900	\$(280,339)	(3.6)%
Taxes	\$3,744,594	\$3,807,679	\$3,966,159	\$158,480	4.2%
Fines, Forfeitures & Penalties	\$1,205	\$1,205	\$—	\$(1,205)	(100.0)%
Revenue from Use Of Money & Property	\$267,389	\$157,420	\$157,420	\$—	—%
Intergovernmental Revenues	\$234,514	\$59,329	\$59,329	\$—	—%
Charges for Services	\$1,088,999	\$2,002,000	\$2,002,000	\$—	—%
Miscellaneous Revenues	\$198,045	\$126,500	\$76,500	\$(50,000)	(39.5)%
Other Financing Sources	\$18,950	\$—	\$—	\$—	—%
Revenue	\$5,553,694	\$6,154,133	\$6,261,408	\$107,275	1.7%
Total Revenue	\$5,553,694	\$6,154,133	\$6,261,408	\$107,275	1.7%
Fund Balance	\$1,071,442	\$1,618,106	\$1,230,492	\$(387,614)	(24.0)%
Total Use of Fund Balance	\$1,071,442	\$1,618,106	\$1,230,492	\$(387,614)	(24.0)%
Total Financing Sources	\$6,625,136	\$7,772,239	\$7,491,900	\$(280,339)	(3.6)%
Net Cost	\$(1,618,105)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits
- A decrease in maintenance supplies and completed capital projects.

The change in total revenue is due to:

- An increase in estimated tax revenue.
- A decrease in insurance proceeds.
- A decrease in fines due to an expired contract.

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

- The Mission Oaks Recreation and Park District reserve increased \$1,183.

Mission Oaks Maint/Improvement Dist

Budget Unit Functions & Responsibilities

The **Mission Oaks Maintenance and Improvement Assessment District** was approved by the voters in July of 1998 to provide funding for maintenance and improvement projects within the Mission Oaks Recreation and Park District. A new ballot measure was approved by voters in 2006, increasing the previously established rate and including an annual Consumer Price Index adjustment not to exceed three percent in any one year.

Goals

- Provide capital improvement projects based on community expectations and needs.
- Continue maintenance on district property and projects.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Mission Oaks Maintenance Assessment District	\$1,246,690	\$1,523,774	\$1,301,539	\$(222,235)	(14.6)%
Gross Expenditures/Appropriations	\$1,246,690	\$1,523,774	\$1,301,539	\$(222,235)	(14.6)%
Total Expenditures/Appropriations	\$1,246,690	\$1,523,774	\$1,301,539	\$(222,235)	(14.6)%
Provision for Reserves	\$1,547	\$43,509	\$77,552	\$34,043	78.2%
Total Financing Uses	\$1,248,237	\$1,567,283	\$1,379,091	\$(188,192)	(12.0)%
Revenue	\$1,099,015	\$1,083,334	\$1,108,989	\$25,655	2.4%
Total Revenue	\$1,099,015	\$1,083,334	\$1,108,989	\$25,655	2.4%
Total Use of Fund Balance	\$633,170	\$483,949	\$270,102	\$(213,847)	(44.2)%
Total Financing Sources	\$1,732,185	\$1,567,283	\$1,379,091	\$(188,192)	(12.0)%
Net Cost	\$(483,948)	\$—	\$—	\$—	—%

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	\$480,572	\$549,376	\$566,075	\$16,699	3.0%
Improvements	\$728,915	\$974,398	\$735,464	\$(238,934)	(24.5)%
Equipment	\$37,203	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$1,246,690	\$1,523,774	\$1,301,539	\$(222,235)	(14.6)%
Total Expenditures/Appropriations	\$1,246,690	\$1,523,774	\$1,301,539	\$(222,235)	(14.6)%
Provision for Reserves	\$1,547	\$43,509	\$77,552	\$34,043	78.2%
Total Financing Uses	\$1,248,237	\$1,567,283	\$1,379,091	\$(188,192)	(12.0)%
Revenue from Use Of Money & Property	\$28,181	\$12,500	\$12,500	\$—	—%
Miscellaneous Revenues	\$1,070,834	\$1,070,834	\$1,096,489	\$25,655	2.4%
Revenue	\$1,099,015	\$1,083,334	\$1,108,989	\$25,655	2.4%
Total Revenue	\$1,099,015	\$1,083,334	\$1,108,989	\$25,655	2.4%
Fund Balance	\$633,170	\$483,949	\$270,102	\$(213,847)	(44.2)%
Total Use of Fund Balance	\$633,170	\$483,949	\$270,102	\$(213,847)	(44.2)%
Total Financing Sources	\$1,732,185	\$1,567,283	\$1,379,091	\$(188,192)	(12.0)%
Net Cost	\$(483,948)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a decrease in capital projects.

The following is a list of capital projects that are scheduled for FY 2025-26:

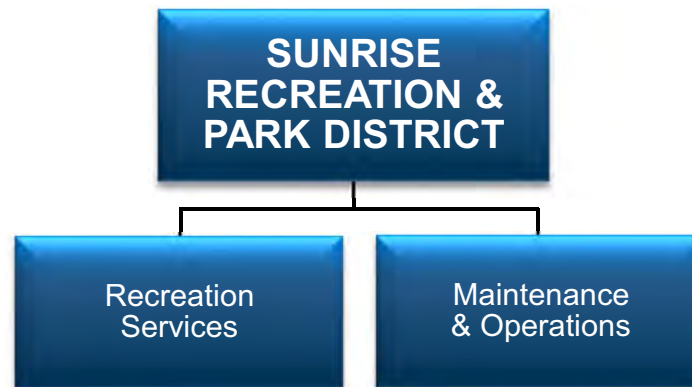
- Community Room at Mission North Park
- Master Plan Creation
- Eastern Oak Pickleball Park Shade Structure
- Shelfield Shade Structure
- Oak Meadow Shade Structure
- Orville Wright Parking Lot Slurry

The change in total revenue is due to an anticipated increase in interest earnings.

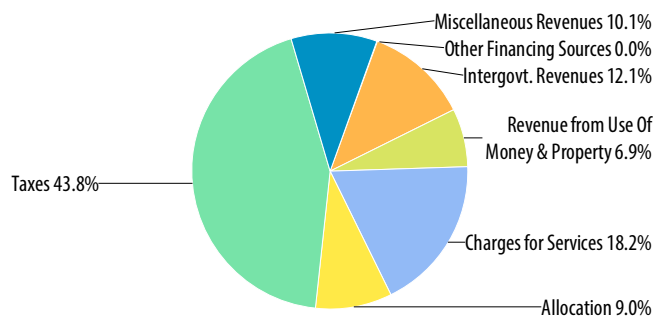
Reserve changes from the prior year Adopted Budget are detailed below:

- Mission Oaks Maintenance/Improvement District reserve increased \$77,552.

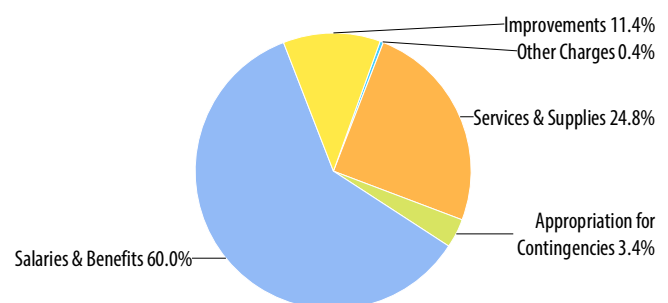
Sunrise Recreation And Park District



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Sunrise Recreation and Park District** is a dependent special district governed by a five-member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors, whose members serve as the ex-officio directors of the District. The District is responsible for providing park facilities and recreation services for a population of approximately 171,000 in the City of Citrus Heights and unincorporated communities of Antelope and Foothill Farms, within a geographic area of 27 square miles in northern Sacramento County. The District currently administers 45 parks and open space sites, including one 9-hole par-3 golf course, three community centers, a historic home, two aquatic facilities, neighborhood and community park sites, two dog parks and a skate park, totaling over 492 acres. The Sunrise Recreation and Park District does not use County employees.

Goals

- Encourage the dedication of sufficient park lands and the provision of open space corridors associated with new development in an orderly manner, consistent with the District's Master Plan.

- Coordinate park site acquisition, development, and recreation programs with school districts, other special districts, county agencies, and related private organizations.
- Provide a park system, which serves the needs of all ages, interest groups, and persons of varied economic levels.

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					
Sunrise Recreation and Park District	\$10,148,753	\$15,647,910	\$16,112,364	\$464,454	3.0%
Gross Expenditures/Appropriations	\$10,148,753	\$15,647,910	\$16,112,364	\$464,454	3.0%
Total Expenditures/Appropriations	\$10,148,753	\$15,647,910	\$16,112,364	\$464,454	3.0%
Total Financing Uses	\$10,148,753	\$15,647,910	\$16,112,364	\$464,454	3.0%
Revenue	\$10,737,694	\$12,919,294	\$14,668,716	\$1,749,422	13.5%
Total Revenue	\$10,737,694	\$12,919,294	\$14,668,716	\$1,749,422	13.5%
Total Use of Fund Balance	\$2,139,675	\$2,728,616	\$1,443,648	\$(1,284,968)	(47.1)%
Total Financing Sources	\$12,877,369	\$15,647,910	\$16,112,364	\$464,454	3.0%
Net Cost	\$(2,728,617)	\$—	\$—	\$—	—%

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	\$6,794,709	\$8,989,471	\$9,663,200	\$673,729	7.5%
Services & Supplies	\$2,820,987	\$3,477,199	\$3,999,812	\$522,613	15.0%
Other Charges	\$50,240	\$70,596	\$60,020	\$(10,576)	(15.0)%
Improvements	\$294,796	\$2,405,644	\$1,839,332	\$(566,312)	(23.5)%
Equipment	\$188,022	\$155,000	\$—	\$(155,000)	(100.0)%
Appropriation for Contingencies	\$—	\$550,000	\$550,000	\$—	—%
Gross Expenditures/Appropriations	\$10,148,753	\$15,647,910	\$16,112,364	\$464,454	3.0%
Total Expenditures/Appropriations	\$10,148,753	\$15,647,910	\$16,112,364	\$464,454	3.0%
Total Financing Uses	\$10,148,753	\$15,647,910	\$16,112,364	\$464,454	3.0%
Taxes	\$6,553,057	\$6,851,129	\$7,056,664	\$205,535	3.0%
Revenue from Use Of Money & Property	\$804,484	\$812,499	\$1,107,123	\$294,624	36.3%
Intergovernmental Revenues	\$492,839	\$1,356,352	\$1,944,260	\$587,908	43.3%
Charges for Services	\$2,730,708	\$2,305,002	\$2,929,244	\$624,242	27.1%
Miscellaneous Revenues	\$162,907	\$1,591,812	\$1,628,925	\$37,113	2.3%
Other Financing Sources	\$(6,300)	\$2,500	\$2,500	\$—	—%
Revenue	\$10,737,694	\$12,919,294	\$14,668,716	\$1,749,422	13.5%
Total Revenue	\$10,737,694	\$12,919,294	\$14,668,716	\$1,749,422	13.5%
Fund Balance	\$2,139,675	\$2,728,616	\$1,443,648	\$(1,284,968)	(47.1)%
Total Use of Fund Balance	\$2,139,675	\$2,728,616	\$1,443,648	\$(1,284,968)	(47.1)%
Total Financing Sources	\$12,877,369	\$15,647,910	\$16,112,364	\$464,454	3.0%
Net Cost	\$(2,728,617)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- An anticipated increase in natural gas costs.
- An increase in security contracts.
- An increase in supplies no longer in Fund 338E (After the Bell – Expanded Learning Opportunities Program funding (ELOP) is now in 338A), which is offset by a decrease in one-time equipment purchases, and improvements.

The change in total revenue is due to:

- An anticipated increase in property tax revenue.

- An increase in ELOP funding.
- An increase in estimated day care and aquatics revenue.
- An increase in building rental revenue based on historical analysis and projections.
- An increase in grant-funded programs.

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

- There are no changes to reserves.

Antelope Assessment

Budget Unit Functions & Responsibilities

The Sunrise Park Maintenance and Recreation Improvement **Antelope Assessment District** (Antelope Area) was approved by the voters in July 2002 to provide funding for installation, maintenance, and servicing of public facilities. The District also manages debt service, issuance costs, and other expenses associated with the issuance and administration of bonds, lease obligations, or other financing for the public facilities and improvements within the Antelope Area Assessment District.

Goals

- Provide affordable, accessible, clean, and safe recreational activities and facilities for the community.
- Continue to improve and maintain parks and recreation facilities in the Antelope area.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Antelope Assessment	\$1,151,778	\$890,471	\$908,193	\$17,722	2.0%
Gross Expenditures/Appropriations	\$1,151,778	\$890,471	\$908,193	\$17,722	2.0%
Total Expenditures/Appropriations	\$1,151,778	\$890,471	\$908,193	\$17,722	2.0%
Provision for Reserves	\$—	\$43,101	\$—	\$(43,101)	(100.0)%
Total Financing Uses	\$1,151,778	\$933,572	\$908,193	\$(25,379)	(2.7)%
Revenue	\$826,623	\$831,170	\$831,170	\$—	—%
Total Revenue	\$826,623	\$831,170	\$831,170	\$—	—%
Total Use of Fund Balance	\$427,557	\$102,402	\$77,023	\$(25,379)	(24.8)%
Total Financing Sources	\$1,254,180	\$933,572	\$908,193	\$(25,379)	(2.7)%
Net Cost	\$(102,402)	\$—	\$—	\$—	—%

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	\$38,359	\$38,359	\$38,359	\$—	—%
Services & Supplies	\$366,987	\$360,062	\$380,000	\$19,938	5.5%
Other Charges	\$415,026	\$415,027	\$415,027	\$—	—%
Improvements	\$331,406	\$—	\$—	\$—	—%
Appropriation for Contingencies	\$—	\$77,023	\$74,807	\$(2,216)	(2.9)%
Gross Expenditures/Appropriations	\$1,151,778	\$890,471	\$908,193	\$17,722	2.0%
Total Expenditures/Appropriations	\$1,151,778	\$890,471	\$908,193	\$17,722	2.0%
Provision for Reserves	\$—	\$43,101	\$—	\$(43,101)	(100.0)%
Total Financing Uses	\$1,151,778	\$933,572	\$908,193	\$(25,379)	(2.7)%
Revenue from Use Of Money & Property	\$40,174	\$15,000	\$15,000	\$—	—%
Charges for Services	\$786,449	\$816,170	\$816,170	\$—	—%
Revenue	\$826,623	\$831,170	\$831,170	\$—	—%
Total Revenue	\$826,623	\$831,170	\$831,170	\$—	—%
Fund Balance	\$427,557	\$102,402	\$77,023	\$(25,379)	(24.8)%
Total Use of Fund Balance	\$427,557	\$102,402	\$77,023	\$(25,379)	(24.8)%
Total Financing Sources	\$1,254,180	\$933,572	\$908,193	\$(25,379)	(2.7)%
Net Cost	\$(102,402)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in land improvement maintenance supplies due to an anticipated need.

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

- There are no changes to reserves.

Citrus Heights Assessment Districts

Budget Unit Functions & Responsibilities

The **Citrus Heights Assessment District** provides maintenance and improvements for the City of Citrus Heights in connection with the Landscape Maintenance Districts (Assessment Districts: #03-01 - Stock Ranch Zone 1, #03-01 - Stock Ranch/Van Maren Park Zone 2, and #03-01 - Mitchell Farms Zone 3 for the future Mitchell Village Park). The District incurs costs that are reimbursable from the City of Citrus Heights.

Goals

- Continue to provide installation, maintenance, services and other expenses for the Stock Ranch Assessment areas.
- Utilize funding for Mitchell Village Park for installation, maintenance, services, and other expenses related to Mitchell Village Assessment area.

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					
Citrus Heights Assessment Districts	\$85,000	\$116,000	\$116,000	\$—	—%
Gross Expenditures/Appropriations	\$85,000	\$116,000	\$116,000	\$—	—%
Total Expenditures/Appropriations	\$85,000	\$116,000	\$116,000	\$—	—%
Total Financing Uses	\$85,000	\$116,000	\$116,000	\$—	—%
Revenue	\$85,000	\$116,000	\$116,000	\$—	—%
Total Revenue	\$85,000	\$116,000	\$116,000	\$—	—%
Total Financing Sources	\$85,000	\$116,000	\$116,000	\$—	—%
Net Cost	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$77,145	\$106,000	\$106,000	\$—	—%
Services & Supplies	\$7,855	\$10,000	\$10,000	\$—	—%
Gross Expenditures/Appropriations	\$85,000	\$116,000	\$116,000	\$—	—%
Total Expenditures/Appropriations	\$85,000	\$116,000	\$116,000	\$—	—%
Total Financing Uses	\$85,000	\$116,000	\$116,000	\$—	—%
Charges for Services	\$85,000	\$116,000	\$116,000	\$—	—%
Revenue	\$85,000	\$116,000	\$116,000	\$—	—%
Total Revenue	\$85,000	\$116,000	\$116,000	\$—	—%
Total Financing Sources	\$85,000	\$116,000	\$116,000	\$—	—%
Net Cost	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

Foothill Park

Budget Unit Functions & Responsibilities

Sunrise Recreation and Park District (SRPD) is responsible for coordination of improvements to **Foothill Park**. This fund was established to identify funds set aside specifically for improvements to Foothill Community Park.

Goals

- To complete construction drawings and construction of a splash pad and picnic area at Foothill Community Park and complete remaining improvements within the park.

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					
Foothill Park	\$—	\$1,290,348	\$1,290,348	\$—	—%
Gross Expenditures/Appropriations	\$—	\$1,290,348	\$1,290,348	\$—	—%
Total Expenditures/Appropriations	\$—	\$1,290,348	\$1,290,348	\$—	—%
Total Financing Uses	\$—	\$1,290,348	\$1,290,348	\$—	—%
Revenue	\$30,019	\$619,236	\$619,236	\$—	—%
Total Revenue	\$30,019	\$619,236	\$619,236	\$—	—%
Total Use of Fund Balance	\$641,093	\$671,112	\$671,112	\$—	—%
Total Financing Sources	\$671,112	\$1,290,348	\$1,290,348	\$—	—%
Net Cost	\$(671,112)	\$—	\$—	\$—	—%

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	\$—	\$100,000	\$100,000	\$—	—%
Improvements	\$—	\$1,190,348	\$1,190,348	\$—	—%
Gross Expenditures/Appropriations	\$—	\$1,290,348	\$1,290,348	\$—	—%
Total Expenditures/Appropriations	\$—	\$1,290,348	\$1,290,348	\$—	—%
Total Financing Uses	\$—	\$1,290,348	\$1,290,348	\$—	—%
Revenue from Use Of Money & Property	\$30,019	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$—	\$62,989	\$62,989	\$—	—%
Charges for Services	\$—	\$556,247	\$556,247	\$—	—%
Revenue	\$30,019	\$619,236	\$619,236	\$—	—%
Total Revenue	\$30,019	\$619,236	\$619,236	\$—	—%
Fund Balance	\$641,093	\$671,112	\$671,112	\$—	—%
Total Use of Fund Balance	\$641,093	\$671,112	\$671,112	\$—	—%
Total Financing Sources	\$671,112	\$1,290,348	\$1,290,348	\$—	—%
Net Cost	\$(671,112)	\$—	\$—	\$—	—%

Summary of Changes

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

After The Bell

Budget Unit Functions & Responsibilities

The Sunrise Recreation and Park District (SRPD) and Dry Creek Joint Elementary School District (DCJESD) entered into the first Memorandum of Understanding (MOU) in March 2022 to operate after-school programs and summer programs for extended learning opportunities at Barrett Ranch Elementary School that ends on July 31, 2023. The District and DCJESD entered into a second MOU that ends on June 30, 2024 and extends to other site locations. The District and Center Joint Unified School District (CJUSD) entered into the first MOU in January 2023 to operate a transitional kindergarten class for extended learning opportunities at Oak Hill Elementary School for SY 2022-23. The District and CJUSD entered into a second MOU at Oak Hill that ends in May 2024. In addition, the District and Twin Rivers Unified School District (TRUSD) entered into an agreement to operate a summer day camp program at Foothill for summer 2023. This fund, After The Bell (ELOP), is utilized to identify SRPD incurred costs that are reimbursable from DCJESD, CJUSD and TRUSD. Starting in Fiscal Year 2024-25, these costs will be moved to the Sunrise Recreation and Park District budget (BU 93380000).

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					
After The Bell	\$1,445,601	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$1,445,601	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$1,445,601	\$—	\$—	\$—	—%
Total Financing Uses	\$1,445,601	\$—	\$—	\$—	—%
Revenue	\$1,445,601	\$—	\$—	\$—	—%
Total Revenue	\$1,445,601	\$—	\$—	\$—	—%
Total Financing Sources	\$1,445,601	\$—	\$—	\$—	—%
Net Cost	\$—	\$—	\$—	\$—	—%

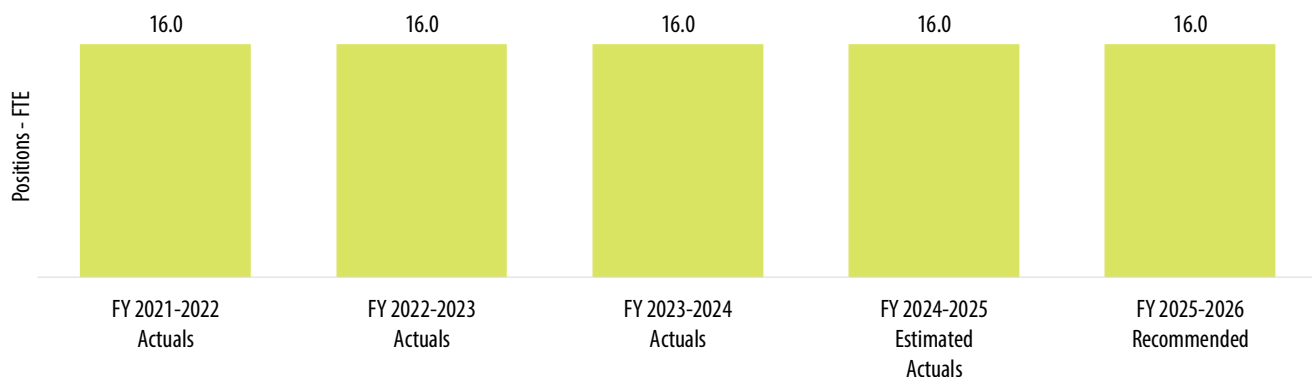
Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$1,315,591	\$—	\$—	\$—	—%
Services & Supplies	\$130,011	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$1,445,601	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$1,445,601	\$—	\$—	\$—	—%
Total Financing Uses	\$1,445,601	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$1,445,601	\$—	\$—	\$—	—%
Revenue	\$1,445,601	\$—	\$—	\$—	—%
Total Revenue	\$1,445,601	\$—	\$—	\$—	—%
Total Financing Sources	\$1,445,601	\$—	\$—	\$—	—%
Net Cost	\$—	\$—	\$—	\$—	—%

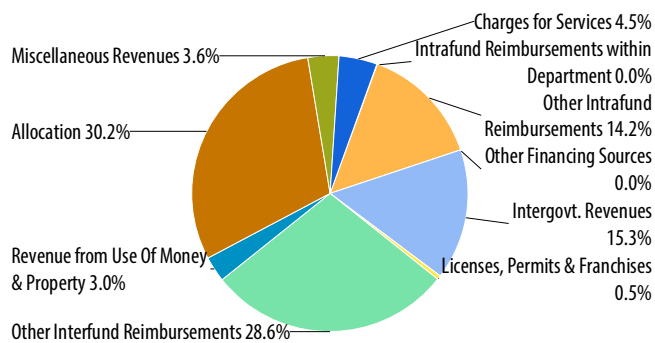
Economic Development
Department Structure
Crystal Bethke, Director



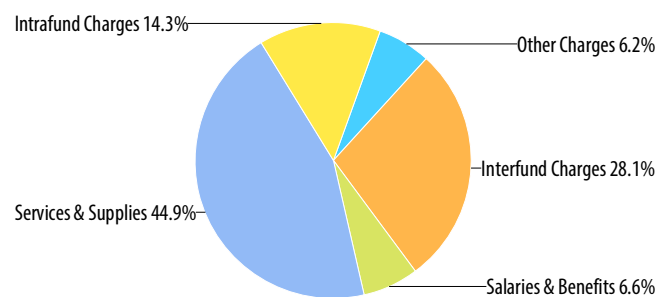
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Office of **Economic Development** (Office) is responsible for economic development matters within the County including the operation of the County's Business Environmental Resource Center, and activities related to the redevelopment of the former McClellan and Mather Air Force Bases.

The Office is responsible for administering Sacramento County's economic development and job creation and retention programs. These programs focus on business development, retention and attraction; and attraction of key sales, property, transient occupancy and utility user tax revenue generators. The Office is also actively engaged with revitalization of various commercial corridors in the County and working with other organizations in the promotion of sports, tourism and the arts.

General economic development activities promote a sustainable community and have resulted in increased General Fund revenues, including sales and property tax from projects within the major commercial corridors, as well as job growth.

Programs within the Office of Economic Development include:

- Administration
- Business Environmental Resource Center (BERC)
- General Economic Development
- Mather
- McClellan

Goals

- Create innovation and improvement of the business climate in Sacramento County.
- Brand the County as an attractive place to live and do business.
- Create programs and services resulting in job retention and growth.

Accomplishments

- Supported the development of 6 major industrial and commercial projects, creating 1,156 new jobs and \$60.5 million in capital investment.
- Provided local resources, permit support, and sustainability assistance to 550 entrepreneurs, businesses, and developers, and collaborated with 10 local community-based organizations to deliver COVID-19 recovery support to 3,835 small and minority-owned businesses.
- Began work on an Economic Development Strategic Plan, which will provide a framework for prioritizing investments and allocating resources to support equitable economic growth in the County over the next five years.

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	\$3,455,313	\$4,843,058	\$4,904,432	\$61,374	1.3%
Business Environmental Resource Center (BERC)	\$698,779	\$852,539	\$782,034	\$(70,505)	(8.3)%
General Economic Development	\$8,523,750	\$10,835,555	\$7,014,717	\$(3,820,838)	(35.3)%
Mather	\$945,457	\$6,793,926	\$7,545,537	\$751,611	11.1%
McClellan	\$28,535,215	\$60,891,764	\$33,670,921	\$(27,220,843)	(44.7)%
Gross Expenditures/Appropriations	\$42,158,514	\$84,216,842	\$53,917,641	\$(30,299,201)	(36.0)%
Total Intrafund Reimbursements	\$(6,496,671)	\$(7,191,886)	\$(7,698,211)	\$(506,325)	7.0%
Total Expenditures/Appropriations	\$35,661,843	\$77,024,956	\$46,219,430	\$(30,805,526)	(40.0)%
Provision for Reserves	\$300,000	\$21,887,808	\$—	\$(21,887,808)	(100.0)%
Total Financing Uses	\$35,961,843	\$98,912,764	\$46,219,430	\$(52,693,334)	(53.3)%
Revenue	\$20,147,691	\$31,084,325	\$14,513,147	\$(16,571,178)	(53.3)%
Total Interfund Reimbursements	\$13,028,768	\$28,243,646	\$15,415,382	\$(12,828,264)	(45.4)%
Total Revenue	\$33,176,459	\$59,327,971	\$29,928,529	\$(29,399,442)	(49.6)%
Total Use of Fund Balance	\$42,370,178	\$39,584,793	\$16,290,901	\$(23,293,892)	(58.8)%
Total Financing Sources	\$75,546,637	\$98,912,764	\$46,219,430	\$(52,693,334)	(53.3)%
Net Cost	\$(39,584,793)	\$—	\$—	\$—	—%
Positions	16.0	16.0	16.0	—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,696,766	\$3,478,987	\$3,538,192	\$59,205	1.7%
Services & Supplies	\$16,258,257	\$40,425,353	\$24,201,439	\$(16,223,914)	(40.1)%
Other Charges	\$3,863,919	\$5,241,970	\$3,329,417	\$(1,912,553)	(36.5)%
Interfund Charges	\$12,842,902	\$27,878,646	\$15,150,382	\$(12,728,264)	(45.7)%
Intrafund Charges	\$6,496,671	\$7,191,886	\$7,698,211	\$506,325	7.0%
Gross Expenditures/Appropriations	\$42,158,514	\$84,216,842	\$53,917,641	\$(30,299,201)	(36.0)%
Other Intrafund Reimbursements	\$(6,482,705)	\$(7,161,886)	\$(7,683,211)	\$(521,325)	7.3%
Intrafund Reimbursements within Department	\$(13,966)	\$(30,000)	\$(15,000)	\$15,000	(50.0)%
Total Intrafund Reimbursements	\$(6,496,671)	\$(7,191,886)	\$(7,698,211)	\$(506,325)	7.0%
Total Expenditures/Appropriations	\$35,661,843	\$77,024,956	\$46,219,430	\$(30,805,526)	(40.0)%
Provision for Reserves	\$300,000	\$21,887,808	\$—	\$(21,887,808)	(100.0)%
Total Financing Uses	\$35,961,843	\$98,912,764	\$46,219,430	\$(52,693,334)	(53.3)%
Licenses, Permits & Franchises	\$164,443	\$146,609	\$266,016	\$119,407	81.4%
Revenue from Use Of Money & Property	\$1,822,958	\$1,540,701	\$1,597,801	\$57,100	3.7%
Intergovernmental Revenues	\$12,268,687	\$24,261,234	\$8,268,487	\$(15,992,747)	(65.9)%
Charges for Services	\$3,484,573	\$3,173,236	\$2,418,298	\$(754,938)	(23.8)%
Miscellaneous Revenues	\$2,392,030	\$1,941,545	\$1,941,545	\$—	—%
Other Financing Sources	\$15,000	\$21,000	\$21,000	\$—	—%
Revenue	\$20,147,691	\$31,084,325	\$14,513,147	\$(16,571,178)	(53.3)%
Other Interfund Reimbursements	\$13,028,768	\$28,243,646	\$15,415,382	\$(12,828,264)	(45.4)%
Total Interfund Reimbursements	\$13,028,768	\$28,243,646	\$15,415,382	\$(12,828,264)	(45.4)%
Total Revenue	\$33,176,459	\$59,327,971	\$29,928,529	\$(29,399,442)	(49.6)%
Fund Balance	\$42,370,178	\$39,584,793	\$16,290,901	\$(23,293,892)	(58.8)%
Total Use of Fund Balance	\$42,370,178	\$39,584,793	\$16,290,901	\$(23,293,892)	(58.8)%
Total Financing Sources	\$75,546,637	\$98,912,764	\$46,219,430	\$(52,693,334)	(53.3)%
Net Cost	\$(39,584,793)	\$—	\$—	\$—	—%
Positions	16.0	16.0	16.0	—	—%

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.

Administration

Program Overview

Administration funds personnel salary and benefit costs, administration costs, and County allocated costs for the Business Environmental Resource Center (BERC), General Economic Development, Mather, and McClellan programs. Administration is primarily funded with reimbursement from these 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	\$2,692,015	\$3,478,987	\$3,538,192	\$59,205	1.7%
Services & Supplies	\$373,761	\$456,854	\$463,910	\$7,056	1.5%
Other Charges	\$—	\$49,528	\$42,330	\$(7,198)	(14.5)%
Intrafund Charges	\$390,513	\$857,689	\$860,000	\$2,311	0.3%
Cost of Goods Sold	\$(975)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$3,455,313	\$4,843,058	\$4,904,432	\$61,374	1.3%
Other Intrafund Reimbursements	\$(3,301,791)	\$(3,367,488)	\$(3,531,544)	\$(164,056)	4.9%
Total Intrafund Reimbursements	\$(3,301,791)	\$(3,367,488)	\$(3,531,544)	\$(164,056)	4.9%
Total Expenditures/Appropriations	\$153,522	\$1,475,570	\$1,372,888	\$(102,682)	(7.0)%
Provision for Reserves	\$—	\$250,000	\$—	\$(250,000)	(100.0)%
Total Financing Uses	\$153,522	\$1,725,570	\$1,372,888	\$(352,682)	(20.4)%
Revenue from Use Of Money & Property	\$453,006	\$435,000	\$455,000	\$20,000	4.6%
Charges for Services	\$3,275	\$15,000	\$15,000	\$—	—%
Revenue	\$456,281	\$450,000	\$470,000	\$20,000	4.4%
Total Revenue	\$456,281	\$450,000	\$470,000	\$20,000	4.4%
Fund Balance	\$972,811	\$1,275,570	\$902,888	\$(372,682)	(29.2)%
Total Use of Fund Balance	\$972,811	\$1,275,570	\$902,888	\$(372,682)	(29.2)%
Total Financing Sources	\$1,429,092	\$1,725,570	\$1,372,888	\$(352,682)	(20.4)%
Net Cost	\$(1,275,570)	\$—	\$—	\$—	—%
Positions	16.0	16.0	16.0	—	—%

Summary of Changes

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

- A decrease in allocated costs for Pension Obligation Bonds and the Countywide Cost Allocation Plan.
- Increases in negotiated salary and benefits costs.
- An increase in cost recovery from other Programs for staff resources costs.

The change in total revenue is due to an increase in anticipated interest.
Reserve changes from the prior year Adopted Budget are detailed below:

- There are no changes to reserves.

Business Environmental Resource Center (BERC)

Program Overview

Business Environmental Resource Center (BERC) is a one-stop, business retention, non-regulatory Permit Assistance Center to help Sacramento County businesses understand and comply with federal, state, and local environmental and non-environmental regulations. Economic growth, business retention and sustainability are facilitated through assistance with permitting and regulations. Enterprise cost sharing agreements are the primary sources of funding for this program. Activities in this program promote a sustainable community, retain businesses, and result in tax revenues and increased job growth.

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	\$4,751	\$—	\$—	\$—	—%
Services & Supplies	\$56,306	\$66,045	\$66,479	\$434	0.7%
Intrafund Charges	\$636,747	\$786,494	\$715,555	\$(70,939)	(9.0)%
Cost of Goods Sold	\$975	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$698,779	\$852,539	\$782,034	\$(70,505)	(8.3)%
Other Intrafund Reimbursements	\$(15,001)	\$(17,000)	\$(12,000)	\$5,000	(29.4)%
Total Intrafund Reimbursements	\$(15,001)	\$(17,000)	\$(12,000)	\$5,000	(29.4)%
Total Expenditures/Appropriations	\$683,778	\$835,539	\$770,034	\$(65,505)	(7.8)%
Provision for Reserves	\$300,000	\$—	\$—	\$—	—%
Total Financing Uses	\$983,778	\$835,539	\$770,034	\$(65,505)	(7.8)%
Licenses, Permits & Franchises	\$46,352	\$68,040	\$68,040	\$—	—%
Revenue from Use Of Money & Property	\$12,333	\$5,000	\$5,000	\$—	—%
Intergovernmental Revenues	\$—	\$70,000	\$30,000	\$(40,000)	(57.1)%
Miscellaneous Revenues	\$594,533	\$621,545	\$621,545	\$—	—%
Revenue	\$653,218	\$764,585	\$724,585	\$(40,000)	(5.2)%
Total Revenue	\$653,218	\$764,585	\$724,585	\$(40,000)	(5.2)%
Fund Balance	\$401,514	\$70,954	\$45,449	\$(25,505)	(35.9)%
Total Use of Fund Balance	\$401,514	\$70,954	\$45,449	\$(25,505)	(35.9)%
Total Financing Sources	\$1,054,732	\$835,539	\$770,034	\$(65,505)	(7.8)%
Net Cost	\$(70,954)	\$—	\$—	\$—	—%

Summary of Changes

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

- A decrease in intrafund charges for staff support.

- A decrease in intrafund interest revenue transfer.

The change in total revenue is due to a lower estimated amount of grant funding to fund student interns.

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

- There are no changes to reserves.

General Economic Development

Program Overview

General Economic Development includes job creation and retention programs that focus on business development, retention and attraction; small business liaison; attraction of key sales, property, transient occupancy and utility user tax revenue generators; involvement with regional and local partnerships and programs; promotion of sports, tourism, and the arts; and commercial corridor revitalization. These activities promote a sustainable community and have resulted in increased General Fund revenues and job growth. The program has continued the approach of aggregating primarily non-General Fund financing sources to maintain ongoing core program services. This approach is being taken to allow the annual General Fund transfer to be used to meet other critical County needs.

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	\$2,514,448	\$3,583,604	\$1,535,051	\$(2,048,553)	(57.2)%
Other Charges	\$3,862,285	\$5,172,226	\$3,285,177	\$(1,887,049)	(36.5)%
Interfund Charges	\$33,073	\$125,000	\$—	\$(125,000)	(100.0)%
Intrafund Charges	\$2,113,944	\$1,954,725	\$2,194,489	\$239,764	12.3%
Gross Expenditures/Appropriations	\$8,523,750	\$10,835,555	\$7,014,717	\$(3,820,838)	(35.3)%
Other Intrafund Reimbursements	\$(1,806,594)	\$(1,781,740)	\$(2,041,105)	\$(259,365)	14.6%
Total Intrafund Reimbursements	\$(1,806,594)	\$(1,781,740)	\$(2,041,105)	\$(259,365)	14.6%
Total Expenditures/Appropriations	\$6,717,156	\$9,053,815	\$4,973,612	\$(4,080,203)	(45.1)%
Total Financing Uses	\$6,717,156	\$9,053,815	\$4,973,612	\$(4,080,203)	(45.1)%
Intergovernmental Revenues	\$6,365,821	\$7,918,234	\$4,201,203	\$(3,717,031)	(46.9)%
Other Financing Sources	\$15,000	\$21,000	\$21,000	\$—	—%
Revenue	\$6,380,821	\$7,939,234	\$4,222,203	\$(3,717,031)	(46.8)%
Other Interfund Reimbursements	\$218,939	\$490,000	\$265,000	\$(225,000)	(45.9)%
Total Interfund Reimbursements	\$218,939	\$490,000	\$265,000	\$(225,000)	(45.9)%
Total Revenue	\$6,599,760	\$8,429,234	\$4,487,203	\$(3,942,031)	(46.8)%
Fund Balance	\$741,977	\$624,581	\$486,409	\$(138,172)	(22.1)%
Total Use of Fund Balance	\$741,977	\$624,581	\$486,409	\$(138,172)	(22.1)%
Total Financing Sources	\$7,341,737	\$9,053,815	\$4,973,612	\$(4,080,203)	(45.1)%
Net Cost	\$(624,581)	\$—	\$—	\$—	—%

Summary of Changes

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

- Decreases due to the timing of American Rescue Plan Act (ARPA) and targeted economic development projects.
- A one-time interfund transfer to Regional Parks for the Elkhorn Boat Launch Repair Project in FY 2024-25 funded with Neighborhood Improvement Initiative (NII) funds.
- An increase in intrafund charges for staff support.
- An increase in intrafund reimbursements to support the operations of the General Economic Development Program.

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

- Decreases due to the timing of ARPA project activity.
- A one-time interfund transfer of NII funds from the Neighborhood Revitalization Fund for the Boat Launch Repair Project.
- An increase for the Economic Development Program's participation with a grant funding student interns.

Mather

Program Overview

Mather focuses on economic redevelopment of the former Mather Air Force Base to promote employment and self-sufficiency through the job market and to achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self-funded with redevelopment bond proceeds and proceeds generated from the sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased revenues and job growth.

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	\$588,526	\$4,008,157	\$4,564,216	\$556,059	13.9%
Other Charges	\$1,543	\$17,324	\$1,800	\$(15,524)	(89.6)%
Interfund Charges	\$808	\$2,399,176	\$2,636,021	\$236,845	9.9%
Intrafund Charges	\$354,580	\$369,269	\$343,500	\$(25,769)	(7.0)%
Gross Expenditures/Appropriations	\$945,457	\$6,793,926	\$7,545,537	\$751,611	11.1%
Other Intrafund Reimbursements	\$(941,717)	\$(985,439)	\$(1,031,974)	\$(46,535)	4.7%
Total Intrafund Reimbursements	\$(941,717)	\$(985,439)	\$(1,031,974)	\$(46,535)	4.7%
Total Expenditures/Appropriations	\$3,740	\$5,808,487	\$6,513,563	\$705,076	12.1%
Provision for Reserves	\$—	\$14,437,808	\$—	\$(14,437,808)	(100.0)%
Total Financing Uses	\$3,740	\$20,246,295	\$6,513,563	\$(13,732,732)	(67.8)%
Licenses, Permits & Franchises	\$118,091	\$78,569	\$197,976	\$119,407	152.0%
Revenue from Use Of Money & Property	\$955,369	\$706,500	\$763,000	\$56,500	8.0%
Charges for Services	\$1,652	\$2,100	\$2,100	\$—	—%
Revenue	\$1,075,113	\$787,169	\$963,076	\$175,907	22.3%
Other Interfund Reimbursements	\$808	\$2,399,176	\$2,636,021	\$236,845	9.9%
Total Interfund Reimbursements	\$808	\$2,399,176	\$2,636,021	\$236,845	9.9%
Total Revenue	\$1,075,921	\$3,186,345	\$3,599,097	\$412,752	13.0%
Fund Balance	\$15,987,769	\$17,059,950	\$2,914,466	\$(14,145,484)	(82.9)%
Total Use of Fund Balance	\$15,987,769	\$17,059,950	\$2,914,466	\$(14,145,484)	(82.9)%
Total Financing Sources	\$17,063,690	\$20,246,295	\$6,513,563	\$(13,732,732)	(67.8)%
Net Cost	\$(17,059,949)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to the timing of infrastructure projects at the former Mather Air Force Base.

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

- An increase in anticipated interest.
- An increase in proceeds associated with property leases.
- An increase in interfund reimbursements due to the timing of infrastructure projects at the former Mather Air Force Base.

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

- There are no changes to reserves.

McClellan

Program Overview

McClellan focuses on economic redevelopment of the former McClellan Air Force Base to promote employment and self-sufficiency through the job market and to achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self-funded with cooperative agreement funds, redevelopment bond proceeds, energy credits from electricity sales, and proceeds generated from the sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased revenue and job growth.

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	\$12,725,216	\$32,310,693	\$17,571,783	\$(14,738,910)	(45.6)%
Other Charges	\$91	\$2,892	\$110	\$(2,782)	(96.2)%
Interfund Charges	\$12,809,021	\$25,354,470	\$12,514,361	\$(12,840,109)	(50.6)%
Intrafund Charges	\$3,000,887	\$3,223,709	\$3,584,667	\$360,958	11.2%
Gross Expenditures/Appropriations	\$28,535,215	\$60,891,764	\$33,670,921	\$(27,220,843)	(44.7)%
Other Intrafund Reimbursements	\$(417,603)	\$(1,010,219)	\$(1,066,588)	\$(56,369)	5.6%
Intrafund Reimbursements within Department	\$(13,966)	\$(30,000)	\$(15,000)	\$15,000	(50.0)%
Total Intrafund Reimbursements	\$(431,568)	\$(1,040,219)	\$(1,081,588)	\$(41,369)	4.0%
Total Expenditures/Appropriations	\$28,103,647	\$59,851,545	\$32,589,333	\$(27,262,212)	(45.5)%
Provision for Reserves	\$—	\$7,200,000	\$—	\$(7,200,000)	(100.0)%
Total Financing Uses	\$28,103,647	\$67,051,545	\$32,589,333	\$(34,462,212)	(51.4)%
Revenue from Use Of Money & Property	\$402,250	\$394,201	\$374,801	\$(19,400)	(4.9)%
Intergovernmental Revenues	\$5,902,866	\$16,273,000	\$4,037,284	\$(12,235,716)	(75.2)%
Charges for Services	\$3,479,645	\$3,156,136	\$2,401,198	\$(754,938)	(23.9)%
Miscellaneous Revenues	\$1,797,497	\$1,320,000	\$1,320,000	\$—	—%
Revenue	\$11,582,258	\$21,143,337	\$8,133,283	\$(13,010,054)	(61.5)%
Other Interfund Reimbursements	\$12,809,021	\$25,354,470	\$12,514,361	\$(12,840,109)	(50.6)%
Total Interfund Reimbursements	\$12,809,021	\$25,354,470	\$12,514,361	\$(12,840,109)	(50.6)%
Total Revenue	\$24,391,279	\$46,497,807	\$20,647,644	\$(25,850,163)	(55.6)%
Fund Balance	\$24,266,107	\$20,553,738	\$11,941,689	\$(8,612,049)	(41.9)%
Total Use of Fund Balance	\$24,266,107	\$20,553,738	\$11,941,689	\$(8,612,049)	(41.9)%
Total Financing Sources	\$48,657,386	\$67,051,545	\$32,589,333	\$(34,462,212)	(51.4)%
Net Cost	\$(20,553,739)	\$—	\$—	\$—	—%

Summary of Changes

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

- Decreases due to the timing of McClellan environmental remediation projects and Western Area Power Authority projects.
- A decrease in payment to Sacramento Metropolitan Fire District for structural fire and medical services due to a change in the service requirements of the United States Coast Guard (USCG).

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

- Decreases in Federal funding through the Environmental Services Cooperative Agreements due to the timing of McClellan environmental remediation projects.
- Decreases in interfund reimbursements due to the timing of McClellan environmental remediation projects.
- Termination of revenue payments from USCG for aircraft rescue and firefighting services at McClellan Park effective September 16, 2024, due to a change in the USCG's requirements.

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

- There are no changes to reserves.

Natomas Fire District

Budget Unit Functions & Responsibilities

Natomas Fire District funds the contract for provision of fire protection services to approximately forty square miles of the Unincorporated Area in the northwestern portion of Sacramento County. Natomas Fire District is a dependent special district and the Board of Supervisors serves as the Board of Directors for the District.

Fire protection service is contracted to the Fire Department of the City of Sacramento. The District and the City entered into the contract in Fiscal Year 1984-85. All district assets, including equipment and real property, were turned over to the City. The City absorbed all district employees who did not retire at the time.

The contract calls for the annual payment of all available financing to the City for the fire protection service, less County administrative expenditures such as biannual audits, property tax administration fees, and administrative service charges.

District financing consists of property taxes, interest earnings, and fund balance.

The Office of Economic Development is responsible for managing the contract with the City, making payments, and preparing the district budget.

Goals

- To provide timely and effective fire protection services to the special district area.

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					
Natomas Fire District	\$4,419,783	\$5,264,855	\$4,889,670	\$(375,185)	(7.1)%
Gross Expenditures/Appropriations	\$4,419,783	\$5,264,855	\$4,889,670	\$(375,185)	(7.1)%
Total Expenditures/Appropriations	\$4,419,783	\$5,264,855	\$4,889,670	\$(375,185)	(7.1)%
Total Financing Uses	\$4,419,783	\$5,264,855	\$4,889,670	\$(375,185)	(7.1)%
Revenue	\$4,430,080	\$4,584,100	\$4,876,100	\$292,000	6.4%
Total Revenue	\$4,430,080	\$4,584,100	\$4,876,100	\$292,000	6.4%
Total Use of Fund Balance	\$670,458	\$680,755	\$13,570	\$(667,185)	(98.0)%
Total Financing Sources	\$5,100,538	\$5,264,855	\$4,889,670	\$(375,185)	(7.1)%
Net Cost	\$(680,755)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

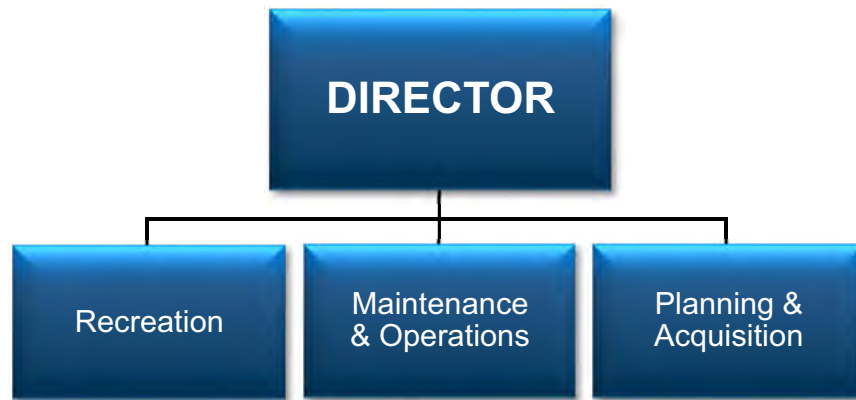
	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$4,419,783	\$5,264,855	\$4,889,670	\$(375,185)	(7.1)%
Gross Expenditures/Appropriations	\$4,419,783	\$5,264,855	\$4,889,670	\$(375,185)	(7.1)%
Total Expenditures/Appropriations	\$4,419,783	\$5,264,855	\$4,889,670	\$(375,185)	(7.1)%
Total Financing Uses	\$4,419,783	\$5,264,855	\$4,889,670	\$(375,185)	(7.1)%
Taxes	\$4,319,439	\$4,504,100	\$4,826,100	\$322,000	7.1%
Revenue from Use Of Money & Property	\$82,025	\$50,000	\$20,000	\$(30,000)	(60.0)%
Intergovernmental Revenues	\$28,616	\$30,000	\$30,000	\$—	—%
Revenue	\$4,430,080	\$4,584,100	\$4,876,100	\$292,000	6.4%
Total Revenue	\$4,430,080	\$4,584,100	\$4,876,100	\$292,000	6.4%
Fund Balance	\$670,458	\$680,755	\$13,570	\$(667,185)	(98.0)%
Total Use of Fund Balance	\$670,458	\$680,755	\$13,570	\$(667,185)	(98.0)%
Total Financing Sources	\$5,100,538	\$5,264,855	\$4,889,670	\$(375,185)	(7.1)%
Net Cost	\$(680,755)	\$—	\$—	\$—	—%

Summary of Changes

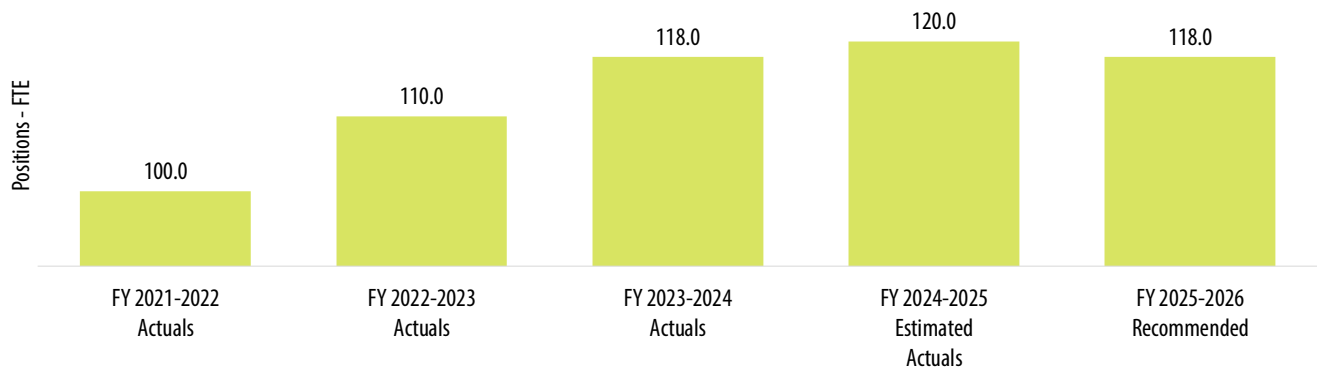
The change in total appropriations is due to the decrease in fund balance, which results in a decrease in expenditures to accommodate the transfer of revenue to the City of Sacramento for fire protection services from the Sacramento Fire Department.

The change in total revenue is due to a trend of recent increases in Property Tax collections and an anticipated decrease in interest revenue.

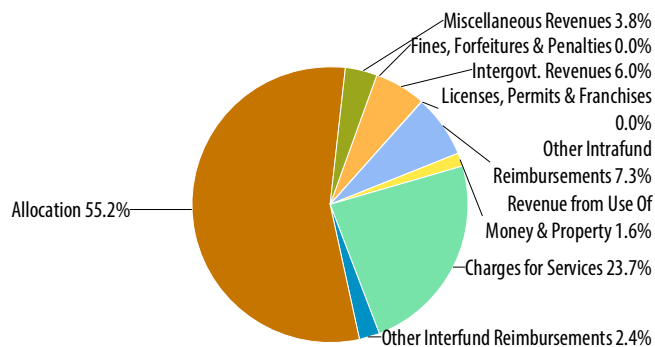
**Regional Parks
Department Structure
Liz Bellas, Director**



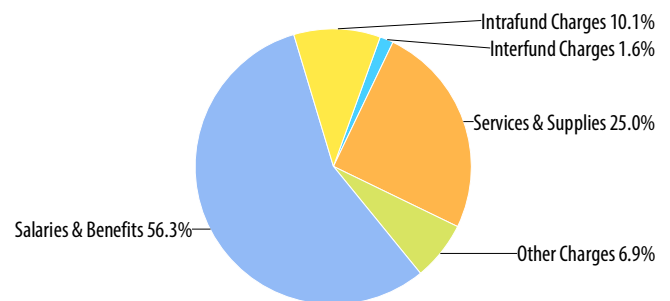
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Regional Parks** enhances the health, enjoyment and quality of life in the region by acquiring, managing, and protecting park and open space lands; educating the public on the uses and values of leisure time activities, and the cultural and natural history of the County; growing and linking a system of regional parks, trails and open space in Sacramento and neighboring counties; providing a broad range of recreational activities for the community's diverse populations and; providing stewardship and protection of Sacramento County's regional park system through partnerships, planning and community involvement. Regional Parks provides services through the following programs:

- Administration and Planning
- American River Parkway
- Contract Facilities Maintenance
- Recreational Services
- Regional Parks and Open Space

Goals

- Provide affordable, accessible, clean and safe recreational activities and facilities for all.
- Protect natural habitats and the environment.
- Preserve cultural and historical resources.

Accomplishments

- Rangers arrested several subjects who were illegally dumping tires throughout the county. Thousands of tires were dumped at the Illa M Collin Conservation Preserve near Mather Regional Park. This investigation and arrests led to successful prosecution for these crimes and restitution to the county.
- Regional Parks launched Agents of Discovery, an interactive augmented reality game designed to bridge the love of technology with in person education about our natural resources. This app is free of charge to everyone.
- Robert Bodas, a member of the Sacramento County Chargers, a program of Therapeutic Recreation Services was inducted into the Sacramento Sports Hall of Fame as the 2024 Special Olympics Inductee.

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	\$3,802,632	\$5,243,394	\$4,701,217	\$(542,177)	(10.3)%
American River Parkway	\$19,327,208	\$21,050,922	\$19,876,855	\$(1,174,067)	(5.6)%
Contract Facilities Maintenance	\$2,122,073	\$2,214,899	\$2,367,500	\$152,601	6.9%
Recreational Services	\$911,599	\$962,129	\$959,462	\$(2,667)	(0.3)%
Regional Parks and Open Space	\$3,130,740	\$3,241,438	\$3,268,068	\$26,630	0.8%
Gross Expenditures/Appropriations	\$29,294,251	\$32,712,782	\$31,173,102	\$(1,539,680)	(4.7)%
Total Intrafund Reimbursements	\$(1,783,624)	\$(2,130,050)	\$(2,274,402)	\$(144,352)	6.8%
Total Expenditures/Appropriations	\$27,510,627	\$30,582,732	\$28,898,700	\$(1,684,032)	(5.5)%
Revenue	\$8,911,097	\$11,624,933	\$10,944,680	\$(680,253)	(5.9)%
Total Interfund Reimbursements	\$368,054	\$1,781,660	\$743,660	\$(1,038,000)	(58.3)%
Total Revenue	\$9,279,152	\$13,406,593	\$11,688,340	\$(1,718,253)	(12.8)%
Net Cost	\$18,231,475	\$17,176,139	\$17,210,360	\$34,221	0.2%
Positions	118.0	120.0	118.0	(2.0)	(1.7)%

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	\$16,780,308	\$17,977,446	\$17,556,311	\$(421,135)	(2.3)%
Services & Supplies	\$7,181,763	\$7,680,793	\$7,805,066	\$124,273	1.6%
Other Charges	\$2,003,029	\$3,305,052	\$2,156,345	\$(1,148,707)	(34.8)%
Land	\$(860)	\$—	\$—	\$—	—%
Equipment	\$358,908	\$216,501	\$—	\$(216,501)	(100.0)%
Interfund Charges	\$473,994	\$458,965	\$492,064	\$33,099	7.2%
Intrafund Charges	\$2,497,109	\$3,074,025	\$3,163,316	\$89,291	2.9%
Gross Expenditures/Appropriations	\$29,294,251	\$32,712,782	\$31,173,102	\$(1,539,680)	(4.7)%
Other Intrafund Reimbursements	\$(1,783,624)	\$(2,130,050)	\$(2,274,402)	\$(144,352)	6.8%
Total Intrafund Reimbursements	\$(1,783,624)	\$(2,130,050)	\$(2,274,402)	\$(144,352)	6.8%
Total Expenditures/Appropriations	\$27,510,627	\$30,582,732	\$28,898,700	\$(1,684,032)	(5.5)%
Licenses, Permits & Franchises	\$4,500	\$10,000	\$10,000	\$—	—%
Fines, Forfeitures & Penalties	\$1,010	\$—	\$650	\$650	—%
Revenue from Use Of Money & Property	\$136,190	\$452,693	\$489,652	\$36,959	8.2%
Intergovernmental Revenues	\$1,749,989	\$2,720,542	\$1,875,209	\$(845,333)	(31.1)%
Charges for Services	\$5,789,260	\$6,917,698	\$7,395,169	\$477,471	6.9%
Miscellaneous Revenues	\$1,227,299	\$1,524,000	\$1,174,000	\$(350,000)	(23.0)%
Other Financing Sources	\$2,850	\$—	\$—	\$—	—%
Revenue	\$8,911,097	\$11,624,933	\$10,944,680	\$(680,253)	(5.9)%
Other Interfund Reimbursements	\$368,054	\$1,781,660	\$743,660	\$(1,038,000)	(58.3)%
Total Interfund Reimbursements	\$368,054	\$1,781,660	\$743,660	\$(1,038,000)	(58.3)%
Total Revenue	\$9,279,152	\$13,406,593	\$11,688,340	\$(1,718,253)	(12.8)%
Net Cost	\$18,231,475	\$17,176,139	\$17,210,360	\$34,221	0.2%
Positions	118.0	120.0	118.0	(2.0)	(1.7)%

Summary of Changes

Descriptions of budget changes from the prior year Adopted Budget to the Recommended Budget are 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:

- 2.0 FTE net decrease in recommended reduction scenarios - 2.0 vacant

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Planning	(246,394)	—	—	(246,394)	(1.0)
American River Parkway	(1,282,209)	—	—	(1,282,209)	(1.0)
Recreational Services	(42,426)	—	—	(42,426)	—

Administration and Planning

Program Overview

Administration and Planning consists of planning and development of the department's budget, accounts payable, accounts receivable, management and oversight, human resources and payroll. The unit is responsible for Capital Improvement Projects (CIP) from planning and design through development; preparation and development of complex site plans; review and comment on environmental documents; review of land development projects; and negotiations and administration of consultant contracts.

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	\$1,821,498	\$2,346,179	\$2,311,372	\$(34,807)	(1.5)%
Services & Supplies	\$395,428	\$349,810	\$446,274	\$96,464	27.6%
Other Charges	\$1,549,273	\$2,451,000	\$1,841,400	\$(609,600)	(24.9)%
Land	\$(860)	\$—	\$—	\$—	—%
Interfund Charges	\$1,131	\$—	\$—	\$—	—%
Intrafund Charges	\$20,521	\$96,405	\$102,171	\$5,766	6.0%
Cost of Goods Sold	\$15,641	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$3,802,632	\$5,243,394	\$4,701,217	\$(542,177)	(10.3)%
Other Intrafund Reimbursements	\$(1,646,932)	\$(1,922,824)	\$(2,047,520)	\$(124,696)	6.5%
Total Intrafund Reimbursements	\$(1,646,932)	\$(1,922,824)	\$(2,047,520)	\$(124,696)	6.5%
Total Expenditures/Appropriations	\$2,155,700	\$3,320,570	\$2,653,697	\$(666,873)	(20.1)%
Revenue from Use Of Money & Property	\$19,540	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$1,593,053	\$2,430,800	\$1,861,410	\$(569,390)	(23.4)%
Charges for Services	\$18,535	\$28,000	\$28,000	\$—	—%
Miscellaneous Revenues	\$53,835	\$—	\$—	\$—	—%
Other Financing Sources	\$2,850	\$—	\$—	\$—	—%
Revenue	\$1,687,812	\$2,458,800	\$1,889,410	\$(569,390)	(23.2)%
Other Interfund Reimbursements	\$169,808	\$1,275,979	\$503,199	\$(772,780)	(60.6)%
Total Interfund Reimbursements	\$169,808	\$1,275,979	\$503,199	\$(772,780)	(60.6)%
Total Revenue	\$1,857,621	\$3,734,779	\$2,392,609	\$(1,342,170)	(35.9)%
Net Cost	\$298,079	\$(414,209)	\$261,088	\$675,297	(163.0)%
Positions	11.0	13.0	13.0	—	—%

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.
- An increase in allocated costs for services from the departments of Technology, Personnel Services, and General Services.
- A decrease in American Rescue Plan Act (ARPA) due to the completion of projects in Fiscal Year 2024-25.
- Recommended reductions detailed later in this section.

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

- A decrease in ARPA funding.
- A decrease in reimbursements from the Fire Fuel staff overhead grant award from Cal-Fire.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Reduce \$75,000 SPLASH funding					
	(75,000)	—	—	(75,000)	—
Reduction of \$75,000 contribution to SPLASH, a 501(c) 3 non-profit dedicated to providing hands-on science education programs centered on the environment. SPLASH receives approximately 65% of their revenues from government entities, per the latest annual report. This reduction in revenue will impact the ability to provide programs to school children and adults throughout Sacramento County.					
RP - Reduce 1.0 FTE Assoc Planner					
	(171,394)	—	—	(171,394)	(1.0)
Delete Vacant 1.0 FTE Associate Planner. Regional Parks would be limited in its ability to provide support to departments leading implementation efforts of the Climate Action Plan, including the Community Development Department, the Tree Coordinator, the Department of Planning and Environmental Review, the Department of Transportation, and Department of General Services.					

American River Parkway

Program Overview

The **American River Parkway** program consists of law enforcement and maintenance of the American River Parkway to provide a clean and safe park environment for the community to enjoy. This includes the protection of natural areas; the preservation of County assets and adjacent property values; subsidy support to Effie Yeaw Nature Center leased to the American River Natural History Association; and Park Resource Teams to address illegal camping, including referrals to homeless programs in partnership with the Department of Human Assistance (DHA), and clean-up of trash and debris.

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	\$11,590,303	\$11,807,523	\$11,358,075	\$(449,448)	(3.8)%
Services & Supplies	\$4,788,754	\$5,566,756	\$5,516,332	\$(50,424)	(0.9)%
Other Charges	\$376,037	\$854,052	\$314,945	\$(539,107)	(63.1)%
Equipment	\$314,461	\$216,501	\$—	\$(216,501)	(100.0)%
Interfund Charges	\$472,863	\$458,965	\$492,064	\$33,099	7.2%
Intrafund Charges	\$1,775,081	\$2,147,125	\$2,195,439	\$48,314	2.3%
Cost of Goods Sold	\$9,710	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$19,327,208	\$21,050,922	\$19,876,855	\$(1,174,067)	(5.6)%
Other Intrafund Reimbursements	\$(136,692)	\$(207,226)	\$(226,882)	\$(19,656)	9.5%
Total Intrafund Reimbursements	\$(136,692)	\$(207,226)	\$(226,882)	\$(19,656)	9.5%
Total Expenditures/Appropriations	\$19,190,516	\$20,843,696	\$19,649,973	\$(1,193,723)	(5.7)%
Licenses, Permits & Franchises	\$4,500	\$10,000	\$10,000	\$—	—%
Fines, Forfeitures & Penalties	\$1,010	\$—	\$650	\$650	—%
Revenue from Use Of Money & Property	\$68,001	\$145,604	\$149,972	\$4,368	3.0%
Intergovernmental Revenues	\$156,936	\$289,742	\$13,799	\$(275,943)	(95.2)%
Charges for Services	\$2,777,523	\$3,452,144	\$3,876,363	\$424,219	12.3%
Miscellaneous Revenues	\$1,022,743	\$1,357,000	\$1,007,000	\$(350,000)	(25.8)%
Revenue	\$4,030,713	\$5,254,490	\$5,057,784	\$(196,706)	(3.7)%
Other Interfund Reimbursements	\$—	\$172,116	\$29,950	\$(142,166)	(82.6)%
Total Interfund Reimbursements	\$—	\$172,116	\$29,950	\$(142,166)	(82.6)%
Total Revenue	\$4,030,713	\$5,426,606	\$5,087,734	\$(338,872)	(6.2)%
Net Cost	\$15,159,803	\$15,417,090	\$14,562,239	\$(854,851)	(5.5)%
Positions	80.0	80.0	78.0	(2.0)	(2.5)%

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:

- An increase in negotiated salary and benefits costs.
- An increase in allocated costs from the Department of Personnel Services.
- A decrease in equipment expense due to the removal of one-time purchases.
- An increase in Department overhead costs.
- An increase in water utilities.
- Recommended reductions detailed later in this section.

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

- An updated revenue projection based on a three-year average, and anticipated concert revenues.
- A decrease in donations (Confluence grant award).
- A decrease of transfers from the Restricted Revenue budget (BU 6410000) for eligible expenditures at the American River Parkway.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Delete \$500,000 Waterways Contract Support					
	(500,000)	—	—	(500,000)	—
Delete \$500,000 Waterway Support funding. These contracted services are utilized in the creeks, waterways and tributaries within the un-incorporated area of Sacramento County and impact the American River Parkway. The work the contractor is doing with this funding reduces the chance that the waterways will clog and prevent their natural flow. The impact will increase the clog and prevent natural flow in the Parkway.					
RP - Delete \$78,959 Probation Maintenance MOU funding					
	(78,959)	—	—	(78,959)	—
Reduce Parks' funding for Probation workcrews. The Probation work crews currently perform manual labor tasks such as string trimming large areas (Parks or Fire Breaks) and raking leaves. The loss of this work would mean Parks' staff would need to perform these duties, resulting in slower completion dates for projects. This reduction would not reduce Probation Department's revenue created by this program.					
RP - Reduce 1.0 FTE Park Maintenance Wkr 1					
	(77,019)	—	—	(77,019)	(1.0)
Delete a vacant 1.0 Park Maintenance Worker 1 position in Park Resources Team. This is a reduction in staffing to the maintenance side of the Park Resources Team, whose primary responsibility is the clean up of trash and debris related to encampments and illegal dumping and support to volunteer organizations which organize clean up events within the Regional Parks facilities, mainly the American River Parkway and associated tributaries.					

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Reduce Equipment Rental Budget					
	(50,041)	—	—	(50,041)	—
Reduce equipment rental budget by \$50,041. Regional Parks currently rents equipment for large scale infrastructure projects as well as to supplement existing equipment when it is out for repair or when we need extra equipment to keep up with increased workloads. The loss of this equipment would equate to a loss of production when existing equipment is being serviced or when seasonal workloads increase.					
RP - Reduce Extra-Help					
	(576,190)	—	—	(576,190)	—
Reduce the extra-help budget. These positions are responsible for trash collection, restroom cleaning, bike trail maintenance, park maintenance, and fire fuel reduction. Loss of these hours would lower our service level across the board as we would need to assign the more menial, labor intensive tasks to our more skilled permanent employees. Skilled tasks like irrigation/plumbing repairs, mowing of parks, and equipment operation for fire fuel or park maintenance would all be affected as those staff are needed to clean restrooms and remove trash.					

Contract Facilities Maintenance

Program Overview

Contract Facilities Maintenance consists of landscaping services for County facilities. This program is fully funded through charges to departments occupying County 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					
Salaries & Benefits	\$1,350,420	\$1,392,316	\$1,436,186	\$43,870	3.2%
Services & Supplies	\$434,310	\$426,230	\$512,349	\$86,119	20.2%
Intrafund Charges	\$342,521	\$396,353	\$418,965	\$22,612	5.7%
Cost of Goods Sold	\$(5,178)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$2,122,073	\$2,214,899	\$2,367,500	\$152,601	6.9%
Total Expenditures/Appropriations	\$2,122,073	\$2,214,899	\$2,367,500	\$152,601	6.9%
Charges for Services	\$2,160,209	\$2,239,904	\$2,291,112	\$51,208	2.3%
Revenue	\$2,160,209	\$2,239,904	\$2,291,112	\$51,208	2.3%
Other Interfund Reimbursements	\$—	\$3,000	\$3,000	\$—	—%
Total Interfund Reimbursements	\$—	\$3,000	\$3,000	\$—	—%
Total Revenue	\$2,160,209	\$2,242,904	\$2,294,112	\$51,208	2.3%
Net Cost	\$(38,136)	\$(28,005)	\$73,388	\$101,393	(362.1)%
Positions	12.0	12.0	12.0	—	—%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- increases in allocated costs for support services, primarily resulting from an increase from the Department of Personnel Services.
- An increase in department overhead costs.

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

- Increases in cost recovery for services provided to customer departments in county-owned facilities.

Recreational Services

Program Overview

Recreational Services provides administration of County Service Areas (CSA); volunteer and education programs at Cosumnes River Preserve; coordination of large special events that occur in the park system; picnic reservation and program services; and other permits for organizations to utilize parks. Therapeutic Recreation Services provides recreation opportunities for individuals with disabilities residing in Sacramento County with programs that focus on abilities while encouraging people to attain their highest level of independent leisure functioning by increasing leisure skills, improving social skills, increasing independence and increasing their awareness of and involvement in community recreational activities.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$583,354	\$591,412	\$568,628	\$(22,784)	(3.9)%
Services & Supplies	\$241,482	\$278,379	\$296,193	\$17,814	6.4%
Intrafund Charges	\$86,763	\$92,338	\$94,641	\$2,303	2.5%
Gross Expenditures/Appropriations	\$911,599	\$962,129	\$959,462	\$(2,667)	(0.3)%
Total Expenditures/Appropriations	\$911,599	\$962,129	\$959,462	\$(2,667)	(0.3)%
Revenue from Use Of Money & Property	\$10,150	\$95,000	\$95,000	\$—	—%
Charges for Services	\$315,460	\$383,146	\$364,087	\$(19,059)	(5.0)%
Miscellaneous Revenues	\$5,063	\$2,000	\$2,000	\$—	—%
Revenue	\$330,673	\$480,146	\$461,087	\$(19,059)	(4.0)%
Other Interfund Reimbursements	\$21,520	\$146,520	\$18,138	\$(128,382)	(87.6)%
Total Interfund Reimbursements	\$21,520	\$146,520	\$18,138	\$(128,382)	(87.6)%
Total Revenue	\$352,193	\$626,666	\$479,225	\$(147,441)	(23.5)%
Net Cost	\$559,406	\$335,463	\$480,237	\$144,774	43.2%
Positions	4.0	4.0	4.0	—	—%

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 benefits.
- Increases in allocated costs for support services, primarily resulting from an increase from the Department of Personnel Services.
- An increase in Department overhead costs.
- Recommended reductions detailed later in this section.

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

- A decrease due to revised projections of revenues based on historical data of three fiscal years.
- A decrease in reimbursements from the Parks – Restricted Revenue budget (BU 6410000) for eligible staff costs.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Reduce Extra-Help					
	(42,426)	—	—	(42,426)	—
Reduce the extra-help budget. These positions are responsible for trash collection, restroom cleaning, bike trail maintenance, park maintenance, and fire fuel reduction. Loss of these hours would lower our service level across the board as we would need to assign the more menial, labor intensive tasks to our more skilled permanent employees. Skilled tasks like irrigation/plumbing repairs, mowing of parks, and equipment operation for fire fuel or park maintenance would all be affected as those staff are needed to clean restrooms and remove trash.					

Regional Parks and Open Space

Program Overview

Regional Parks and Open Space consists of law enforcement and maintenance of the lands, including Gibson Ranch, Mather Regional Park, and Dry Creek Parkway, to provide a clean and safe park environment for the community to enjoy; protection of natural areas; preservation of County assets and adjacent property values; administration and oversight of Illa M. Collin Conservation Preserve; administration of leases for McFarland Ranch, Dillard Ranch, Dry Creek Ranch, Mabel Jean Roach Ranch, and Witter Ranch; and operation of state-owned lands in the Delta including Sherman Island, Hogback Island, Cliffhouse, and Georgiana Slough.

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	\$1,434,733	\$1,840,016	\$1,882,050	\$42,034	2.3%
Services & Supplies	\$1,321,789	\$1,059,618	\$1,033,918	\$(25,700)	(2.4)%
Other Charges	\$77,720	\$—	\$—	\$—	—%
Equipment	\$44,447	\$—	\$—	\$—	—%
Intrafund Charges	\$272,224	\$341,804	\$352,100	\$10,296	3.0%
Cost of Goods Sold	\$(20,173)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$3,130,740	\$3,241,438	\$3,268,068	\$26,630	0.8%
Total Expenditures/Appropriations	\$3,130,740	\$3,241,438	\$3,268,068	\$26,630	0.8%
Revenue from Use Of Money & Property	\$38,499	\$212,089	\$244,680	\$32,591	15.4%
Charges for Services	\$517,534	\$814,504	\$835,607	\$21,103	2.6%
Miscellaneous Revenues	\$145,658	\$165,000	\$165,000	\$—	—%
Revenue	\$701,690	\$1,191,593	\$1,245,287	\$53,694	4.5%
Other Interfund Reimbursements	\$176,726	\$184,045	\$189,373	\$5,328	2.9%
Total Interfund Reimbursements	\$176,726	\$184,045	\$189,373	\$5,328	2.9%
Total Revenue	\$878,416	\$1,375,638	\$1,434,660	\$59,022	4.3%
Net Cost	\$2,252,324	\$1,865,800	\$1,833,408	\$(32,392)	(1.7)%
Positions	11.0	11.0	11.0	—	—%

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 benefits costs.
- A decrease in contracted services.

- An increase in Department overhead costs.

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

- Changes in three-year average revenue projections.
- An increase County staff providing support at the Mather Community District.
- An increase in the Gibson Ranch equestrian boarding services contract.

Parks-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Parks Restricted Revenues** budget unit was established as part of the FY 2022-23 Budget and receives certain revenues that are restricted by statute or regulation for specific purposes and uses by the Regional Parks Department. The Parks Restricted revenue sources and applicable transfers are accounted for in the following programs:

- Parks-Habitat Restoration Program Fees
- Parks-Rangers Asset Forfeiture
- Parks-Special Revenue
- Parks-Therapeutic Recreation 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					
Parks-Habitat Restoration Program Fees	\$667,527	\$2,012,215	\$1,769,569	\$(242,646)	(12.1)%
Parks-Rangers Asset Forfeiture	\$—	\$7,619	\$8,164	\$545	7.2%
Parks-Special Revenue	\$—	\$316,448	\$100,644	\$(215,804)	(68.2)%
Parks-Therapeutic Recreation Services	\$—	\$157,560	\$107,644	\$(49,916)	(31.7)%
Gross Expenditures/Appropriations	\$667,527	\$2,493,842	\$1,986,021	\$(507,821)	(20.4)%
Total Expenditures/Appropriations	\$667,527	\$2,493,842	\$1,986,021	\$(507,821)	(20.4)%
Total Financing Uses	\$667,527	\$2,493,842	\$1,986,021	\$(507,821)	(20.4)%
Revenue	\$1,157,084	\$436,690	\$438,092	\$1,402	0.3%
Total Interfund Reimbursements	\$1,131	\$—	\$—	\$—	—%
Total Revenue	\$1,158,215	\$436,690	\$438,092	\$1,402	0.3%
Total Use of Fund Balance	\$1,566,465	\$2,057,152	\$1,547,929	\$(509,223)	(24.8)%
Total Financing Sources	\$2,724,680	\$2,493,842	\$1,986,021	\$(507,821)	(20.4)%
Net Cost	\$(2,057,153)	\$—	\$—	\$—	—%

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	\$667,527	\$510,964	\$342,167	\$(168,797)	(33.0)%
Appropriation for Contingencies	\$—	\$1,982,878	\$1,643,854	\$(339,024)	(17.1)%
Gross Expenditures/Appropriations	\$667,527	\$2,493,842	\$1,986,021	\$(507,821)	(20.4)%
Total Expenditures/Appropriations	\$667,527	\$2,493,842	\$1,986,021	\$(507,821)	(20.4)%
Total Financing Uses	\$667,527	\$2,493,842	\$1,986,021	\$(507,821)	(20.4)%
Fines, Forfeitures & Penalties	\$—	\$—	\$57	\$57	—%
Revenue from Use Of Money & Property	\$90,344	\$—	\$1,345	\$1,345	—%
Miscellaneous Revenues	\$1,066,740	\$436,690	\$436,690	\$—	—%
Revenue	\$1,157,084	\$436,690	\$438,092	\$1,402	0.3%
Other Interfund Reimbursements	\$1,131	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$1,131	\$—	\$—	\$—	—%
Total Revenue	\$1,158,215	\$436,690	\$438,092	\$1,402	0.3%
Fund Balance	\$1,566,465	\$2,057,152	\$1,547,929	\$(509,223)	(24.8)%
Total Use of Fund Balance	\$1,566,465	\$2,057,152	\$1,547,929	\$(509,223)	(24.8)%
Total Financing Sources	\$2,724,680	\$2,493,842	\$1,986,021	\$(507,821)	(20.4)%
Net Cost	\$(2,057,153)	\$—	\$—	\$—	—%

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.

Parks-Habitat Restoration Program Fees

Program Overview

The **Parks-Habitat Restoration Program Fees** program is designated by the Board of Supervisors to be used for park operations in direct association with habitat protection and enhancement, as well as future land acquisition. Revenue is through a fee collected from entities utilizing park lands for mitigation 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					
Interfund Charges	\$667,527	\$242,646	\$241,703	\$(943)	(0.4)%
Appropriation for Contingencies	\$—	\$1,769,569	\$1,527,866	\$(241,703)	(13.7)%
Gross Expenditures/Appropriations	\$667,527	\$2,012,215	\$1,769,569	\$(242,646)	(12.1)%
Total Expenditures/Appropriations	\$667,527	\$2,012,215	\$1,769,569	\$(242,646)	(12.1)%
Total Financing Uses	\$667,527	\$2,012,215	\$1,769,569	\$(242,646)	(12.1)%
Revenue from Use Of Money & Property	\$68,642	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$1,066,740	\$436,690	\$436,690	\$—	—%
Revenue	\$1,135,382	\$436,690	\$436,690	\$—	—%
Total Revenue	\$1,135,382	\$436,690	\$436,690	\$—	—%
Fund Balance	\$1,107,670	\$1,575,525	\$1,332,879	\$(242,646)	(15.4)%
Total Use of Fund Balance	\$1,107,670	\$1,575,525	\$1,332,879	\$(242,646)	(15.4)%
Total Financing Sources	\$2,243,052	\$2,012,215	\$1,769,569	\$(242,646)	(12.1)%
Net Cost	\$(1,575,525)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in budgeted contingency.
- A decrease in program maintenance in the Regional Parks budget (BU 6400000).

Parks-Rangers Asset Forfeiture

Program Overview

Parks – Ranger Asset Forfeiture – In compliance with California State Law, assets related to certain types of criminal cases can be seized by law enforcement, including the Department’s Park Rangers. The program is administered by the District Attorney’s Office, and some funds are taken as overhead. 85 percent of the remaining funds that are seized are deposited for use by the Department of Regional Parks for equipment, training, supplies, and other operational needs. The remaining 15 percent must be used to combat drug use and divert gang activity.

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					
Appropriation for Contingencies	\$—	\$7,619	\$8,164	\$545	7.2%
Gross Expenditures/Appropriations	\$—	\$7,619	\$8,164	\$545	7.2%
Total Expenditures/Appropriations	\$—	\$7,619	\$8,164	\$545	7.2%
Total Financing Uses	\$—	\$7,619	\$8,164	\$545	7.2%
Fines, Forfeitures & Penalties	\$—	\$—	\$57	\$57	—%
Revenue from Use Of Money & Property	\$343	\$—	\$—	\$—	—%
Revenue	\$343	\$—	\$57	\$57	—%
Total Revenue	\$343	\$—	\$57	\$57	—%
Fund Balance	\$7,277	\$7,619	\$8,107	\$488	6.4%
Total Use of Fund Balance	\$7,277	\$7,619	\$8,107	\$488	6.4%
Total Financing Sources	\$7,620	\$7,619	\$8,164	\$545	7.2%
Net Cost	\$(7,620)	\$—	\$—	\$—	—%

Summary of Changes

Appropriations in this program are matched to available funding.

The increase in appropriations is due to an increase in budgeted contingencies for future projects resulting from an increase in available fund balance.

The change in total revenue is due to an increase in anticipated interest.

Parks-Special Revenue

Program Overview

Parks Special Revenue was established in 1983 to serve as a depository for donations received for various programs and/or facilities. Revenue is generated through donations, fees, and leases. This program includes:

- Ancil Hoffman Bequest – used for the Ancil Hoffman Park. Revenue is collected through donations as part of a will or trust.
- Cosumnes River Preserve – designated for the development of the Cosumnes River Preserve, with expenditures approved by a consortium of stakeholders including Parks and Bureau of Land Management. Revenue was previously collected through leases of McFarland Ranch, Valensin, Garcia Ranch, and Flint. Currently, no new revenue is being collected; however, collection is planned to resume in the future.
- Gibson Ranch Maintenance Fund – designated to be used in completing major projects or repairs of the Gibson Ranch concession facilities. Revenue was previously collected through a fee of 7.5% of the gross monthly income derived from boarding operations at Gibson Ranch. Currently, no new revenue is being collected due to there being no concessionaire; however, concessions are planned to resume in the future.
- Goethe Trust – funded by revenues from royalty checks from the California Resources Corporation. No new revenue is anticipated and this fund center will be closed.
- Returned Fees – is the holding account for returned checks.

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	\$—	\$218,318	\$100,464	\$(117,854)	(54.0)%
Appropriation for Contingencies	\$—	\$98,130	\$180	\$(97,950)	(99.8)%
Gross Expenditures/Appropriations	\$—	\$316,448	\$100,644	\$(215,804)	(68.2)%
Total Expenditures/Appropriations	\$—	\$316,448	\$100,644	\$(215,804)	(68.2)%
Total Financing Uses	\$—	\$316,448	\$100,644	\$(215,804)	(68.2)%
Revenue from Use Of Money & Property	\$14,214	\$—	\$1,345	\$1,345	—%
Revenue	\$14,214	\$—	\$1,345	\$1,345	—%
Other Interfund Reimbursements	\$1,131	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$1,131	\$—	\$—	\$—	—%
Total Revenue	\$15,345	\$—	\$1,345	\$1,345	—%
Fund Balance	\$301,103	\$316,448	\$99,299	\$(217,149)	(68.6)%
Total Use of Fund Balance	\$301,103	\$316,448	\$99,299	\$(217,149)	(68.6)%
Total Financing Sources	\$316,448	\$316,448	\$100,644	\$(215,804)	(68.2)%
Net Cost	\$(316,448)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in transfers to the American River Parkway program in the Regional Parks budget (BU 6400000) to offset eligible staff costs.

The change in total revenue is due to:

- An increase in anticipated interest.

Parks-Therapeutic Recreation Services

Program Overview

The **Parks-Therapeutic Recreation Services** restricted revenue budget is designated for use by the Therapeutic Recreation Services program, which provides therapeutic recreation opportunities for individuals with disabilities residing in Sacramento County. The programs focus on abilities while encouraging people to attain their highest level of independent leisure functioning by increasing leisure skills, improving social skills, increasing independence and increasing their awareness of and involvement in community recreational activities. Revenues are from donations for various programs.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$—	\$50,000	\$—	\$(50,000)	(100.0)%
Appropriation for Contingencies	\$—	\$107,560	\$107,644	\$84	0.1%
Gross Expenditures/Appropriations	\$—	\$157,560	\$107,644	\$(49,916)	(31.7)%
Total Expenditures/Appropriations	\$—	\$157,560	\$107,644	\$(49,916)	(31.7)%
Total Financing Uses	\$—	\$157,560	\$107,644	\$(49,916)	(31.7)%
Revenue from Use Of Money & Property	\$7,145	\$—	\$—	\$—	—%
Revenue	\$7,145	\$—	\$—	\$—	—%
Total Revenue	\$7,145	\$—	\$—	\$—	—%
Fund Balance	\$150,415	\$157,560	\$107,644	\$(49,916)	(31.7)%
Total Use of Fund Balance	\$150,415	\$157,560	\$107,644	\$(49,916)	(31.7)%
Total Financing Sources	\$157,560	\$157,560	\$107,644	\$(49,916)	(31.7)%
Net Cost	\$(157,560)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in transfers to the Therapeutic Recreation Services program in the Regional Parks budget (BU 6400000).
- An increase in budgeted contingency.

County Parks CFD 2006-1

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Parks Communities Facilities District (CFD) 2006-1**, provides local and regional park maintenance and operation services within County Service Area 4B in the south County and Wilton community, including acquisition of parkland, construction of park amenities including trails, picnic areas, sports fields, community centers and restrooms. Property taxes fund this budget.

Goals

- Provide local and regional park maintenance and operation services for the area at a level permitted by available resources.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
CFD 2006-1	\$75,000	\$16,500	\$16,500	\$—	—%
Gross Expenditures/Appropriations	\$75,000	\$16,500	\$16,500	\$—	—%
Total Expenditures/Appropriations	\$75,000	\$16,500	\$16,500	\$—	—%
Provision for Reserves	\$9,957	\$9,254	\$5,175	\$(4,079)	(44.1)%
Total Financing Uses	\$84,957	\$25,754	\$21,675	\$(4,079)	(15.8)%
Revenue	\$24,254	\$21,675	\$21,675	\$—	—%
Total Revenue	\$24,254	\$21,675	\$21,675	\$—	—%
Total Use of Fund Balance	\$64,782	\$4,079	\$—	\$(4,079)	(100.0)%
Total Financing Sources	\$89,036	\$25,754	\$21,675	\$(4,079)	(15.8)%
Net Cost	\$(4,079)	\$—	\$—	\$—	—%

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	\$—	\$1,500	\$1,500	\$—	—%
Interfund Charges	\$75,000	\$15,000	\$15,000	\$—	—%
Gross Expenditures/Appropriations	\$75,000	\$16,500	\$16,500	\$—	—%
Total Expenditures/Appropriations	\$75,000	\$16,500	\$16,500	\$—	—%
Provision for Reserves	\$9,957	\$9,254	\$5,175	\$(4,079)	(44.1)%
Total Financing Uses	\$84,957	\$25,754	\$21,675	\$(4,079)	(15.8)%
Revenue from Use Of Money & Property	\$2,920	\$150	\$150	\$—	—%
Charges for Services	\$21,334	\$21,525	\$21,525	\$—	—%
Revenue	\$24,254	\$21,675	\$21,675	\$—	—%
Total Revenue	\$24,254	\$21,675	\$21,675	\$—	—%
Fund Balance	\$64,782	\$4,079	\$—	\$(4,079)	(100.0)%
Total Use of Fund Balance	\$64,782	\$4,079	\$—	\$(4,079)	(100.0)%
Total Financing Sources	\$89,036	\$25,754	\$21,675	\$(4,079)	(15.8)%
Net Cost	\$(4,079)	\$—	\$—	\$—	—%

Summary of Changes

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

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

- CSA No.4D-(Herald) reserve has increased \$5,175.

CSA No.4B-(Wilton-Cosumnes)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No. 4B**, provides local recreation and park services to the south county and to the Wilton community. Property taxes and facility rental fees fund this budget.

Goals

- Provide local recreation and park services for the area at a level permitted by available resources.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
CSA No. 4B (Wilton-Cosumnes)	\$21,268	\$25,148	\$21,766	\$(3,382)	(13.4)%
Gross Expenditures/Appropriations	\$21,268	\$25,148	\$21,766	\$(3,382)	(13.4)%
Total Expenditures/Appropriations	\$21,268	\$25,148	\$21,766	\$(3,382)	(13.4)%
Provision for Reserves	\$—	\$11,000	\$—	\$(11,000)	(100.0)%
Total Financing Uses	\$21,268	\$36,148	\$21,766	\$(14,382)	(39.8)%
Revenue	\$36,141	\$21,275	\$21,275	\$—	—%
Total Revenue	\$36,141	\$21,275	\$21,275	\$—	—%
Total Use of Fund Balance	\$—	\$14,873	\$491	\$(14,382)	(96.7)%
Total Financing Sources	\$36,141	\$36,148	\$21,766	\$(14,382)	(39.8)%
Net Cost	\$(14,873)	\$—	\$—	\$—	—%

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	\$14,748	\$18,628	\$18,628	\$—	—%
Interfund Charges	\$6,520	\$6,520	\$3,138	\$(3,382)	(51.9)%
Gross Expenditures/Appropriations	\$21,268	\$25,148	\$21,766	\$(3,382)	(13.4)%
Total Expenditures/Appropriations	\$21,268	\$25,148	\$21,766	\$(3,382)	(13.4)%
Provision for Reserves	\$—	\$11,000	\$—	\$(11,000)	(100.0)%
Total Financing Uses	\$21,268	\$36,148	\$21,766	\$(14,382)	(39.8)%
Taxes	\$4,966	\$4,966	\$4,966	\$—	—%
Revenue from Use Of Money & Property	\$1,338	\$244	\$244	\$—	—%
Intergovernmental Revenues	\$32	\$46	\$46	\$—	—%
Charges for Services	\$29,805	\$16,019	\$16,019	\$—	—%
Revenue	\$36,141	\$21,275	\$21,275	\$—	—%
Total Revenue	\$36,141	\$21,275	\$21,275	\$—	—%
Reserve Release	\$329	\$—	\$—	\$—	—%
Fund Balance	\$(329)	\$14,873	\$491	\$(14,382)	(96.7)%
Total Use of Fund Balance	\$—	\$14,873	\$491	\$(14,382)	(96.7)%
Total Financing Sources	\$36,141	\$36,148	\$21,766	\$(14,382)	(39.8)%
Net Cost	\$(14,873)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a decreased need for services from Regional Parks staff.

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

- There are no changes to reserves.

CSA No.4C-(Delta)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No 4C**, provides safe, well maintained parks and community centers to the residents in the Delta region, and implements programs and services at the Jean Harvie Senior and Community Center. Property taxes and facility rental fees fund this budget.

Goals

- To provide safe and well maintained parks and programs for the residents of the Delta region at a level permitted by available resources.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
CSA No 4C (Delta)	\$28,878	\$47,987	\$40,004	\$(7,983)	(16.6)%
Gross Expenditures/Appropriations	\$28,878	\$47,987	\$40,004	\$(7,983)	(16.6)%
Total Expenditures/Appropriations	\$28,878	\$47,987	\$40,004	\$(7,983)	(16.6)%
Provision for Reserves	\$—	\$8,402	\$8,454	\$52	0.6%
Total Financing Uses	\$28,878	\$56,389	\$48,458	\$(7,931)	(14.1)%
Revenue	\$45,262	\$44,246	\$44,246	\$—	—%
Total Revenue	\$45,262	\$44,246	\$44,246	\$—	—%
Total Use of Fund Balance	\$(4,242)	\$12,143	\$4,212	\$(7,931)	(65.3)%
Total Financing Sources	\$41,020	\$56,389	\$48,458	\$(7,931)	(14.1)%
Net Cost	\$(12,143)	\$—	\$—	\$—	—%

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	\$28,878	\$47,987	\$40,004	\$(7,983)	(16.6)%
Gross Expenditures/Appropriations	\$28,878	\$47,987	\$40,004	\$(7,983)	(16.6)%
Total Expenditures/Appropriations	\$28,878	\$47,987	\$40,004	\$(7,983)	(16.6)%
Provision for Reserves	\$—	\$8,402	\$8,454	\$52	0.6%
Total Financing Uses	\$28,878	\$56,389	\$48,458	\$(7,931)	(14.1)%
Taxes	\$32,650	\$24,657	\$24,657	\$—	—%
Revenue from Use Of Money & Property	\$831	\$100	\$100	\$—	—%
Intergovernmental Revenues	\$223	\$289	\$289	\$—	—%
Charges for Services	\$11,558	\$16,000	\$16,000	\$—	—%
Miscellaneous Revenues	\$—	\$3,200	\$3,200	\$—	—%
Revenue	\$45,262	\$44,246	\$44,246	\$—	—%
Total Revenue	\$45,262	\$44,246	\$44,246	\$—	—%
Reserve Release	\$2,000	\$—	\$—	\$—	—%
Fund Balance	\$(6,242)	\$12,143	\$4,212	\$(7,931)	(65.3)%
Total Use of Fund Balance	\$(4,242)	\$12,143	\$4,212	\$(7,931)	(65.3)%
Total Financing Sources	\$41,020	\$56,389	\$48,458	\$(7,931)	(14.1)%
Net Cost	\$(12,143)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an anticipated decrease in electricity, refuse disposal services, and work requests.

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

- CSA No.4C-(Delta) reserve has increased \$8,454.

CSA No.4D-(Herald)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No. 4D**, provides local recreation and park services to the community within the south county. Property taxes and facility rental fees fund this budget.

Goals

- To provide safe and well maintained recreation and park services for the south county at a level permitted by available resources.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
CSA No 4D (Herald)	\$7,475	\$9,548	\$8,086	\$(1,462)	(15.3)%
Gross Expenditures/Appropriations	\$7,475	\$9,548	\$8,086	\$(1,462)	(15.3)%
Total Expenditures/Appropriations	\$7,475	\$9,548	\$8,086	\$(1,462)	(15.3)%
Provision for Reserves	\$1,954	\$2,008	\$6,641	\$4,633	230.7%
Total Financing Uses	\$9,429	\$11,556	\$14,727	\$3,171	27.4%
Revenue	\$10,317	\$10,091	\$10,091	\$—	—%
Total Revenue	\$10,317	\$10,091	\$10,091	\$—	—%
Total Use of Fund Balance	\$577	\$1,465	\$4,636	\$3,171	216.5%
Total Financing Sources	\$10,894	\$11,556	\$14,727	\$3,171	27.4%
Net Cost	\$(1,465)	\$—	\$—	\$—	—%

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	\$3,847	\$6,548	\$5,086	\$(1,462)	(22.3)%
Interfund Charges	\$3,628	\$3,000	\$3,000	\$—	—%
Gross Expenditures/Appropriations	\$7,475	\$9,548	\$8,086	\$(1,462)	(15.3)%
Total Expenditures/Appropriations	\$7,475	\$9,548	\$8,086	\$(1,462)	(15.3)%
Provision for Reserves	\$1,954	\$2,008	\$6,641	\$4,633	230.7%
Total Financing Uses	\$9,429	\$11,556	\$14,727	\$3,171	27.4%
Taxes	\$8,772	\$8,739	\$8,739	\$—	—%
Revenue from Use Of Money & Property	\$147	\$20	\$20	\$—	—%
Intergovernmental Revenues	\$57	\$82	\$82	\$—	—%
Charges for Services	\$1,340	\$1,250	\$1,250	\$—	—%
Revenue	\$10,317	\$10,091	\$10,091	\$—	—%
Total Revenue	\$10,317	\$10,091	\$10,091	\$—	—%
Fund Balance	\$577	\$1,465	\$4,636	\$3,171	216.5%
Total Use of Fund Balance	\$577	\$1,465	\$4,636	\$3,171	216.5%
Total Financing Sources	\$10,894	\$11,556	\$14,727	\$3,171	27.4%
Net Cost	\$(1,465)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a decrease in anticipated disposal services, and land improvement supplies.

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

- CSA No.4D-(Herald) reserve has increased \$6,641.

Del Norte Oaks Park District

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Del Norte Oaks Park District**, provides grounds maintenance for 8,200 square feet of landscaped area around the back lot line of the Del Norte Oaks subdivision and two adjoining streets. The area, as maintained, enhances the quality of life of residents in the surrounding vicinity and helps create a positive image of the community as a whole.

Goals

- Provide grounds maintenance for the area at a level permitted by available resources.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Del Norte Oaks	\$766	\$3,800	\$3,800	\$—	—%
Gross Expenditures/Appropriations	\$766	\$3,800	\$3,800	\$—	—%
Total Expenditures/Appropriations	\$766	\$3,800	\$3,800	\$—	—%
Provision for Reserves	\$5,588	\$3,089	\$746	\$(2,343)	(75.8)%
Total Financing Uses	\$6,354	\$6,889	\$4,546	\$(2,343)	(34.0)%
Revenue	\$6,854	\$4,514	\$4,514	\$—	—%
Total Revenue	\$6,854	\$4,514	\$4,514	\$—	—%
Total Use of Fund Balance	\$1,874	\$2,375	\$32	\$(2,343)	(98.7)%
Total Financing Sources	\$8,728	\$6,889	\$4,546	\$(2,343)	(34.0)%
Net Cost	\$(2,375)	\$—	\$—	\$—	—%

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	\$766	\$800	\$800	\$—	—%
Interfund Charges	\$—	\$3,000	\$3,000	\$—	—%
Gross Expenditures/Appropriations	\$766	\$3,800	\$3,800	\$—	—%
Total Expenditures/Appropriations	\$766	\$3,800	\$3,800	\$—	—%
Provision for Reserves	\$5,588	\$3,089	\$746	\$(2,343)	(75.8)%
Total Financing Uses	\$6,354	\$6,889	\$4,546	\$(2,343)	(34.0)%
Taxes	\$6,272	\$4,442	\$4,442	\$—	—%
Revenue from Use Of Money & Property	\$541	\$30	\$30	\$—	—%
Intergovernmental Revenues	\$41	\$42	\$42	\$—	—%
Revenue	\$6,854	\$4,514	\$4,514	\$—	—%
Total Revenue	\$6,854	\$4,514	\$4,514	\$—	—%
Fund Balance	\$1,874	\$2,375	\$32	\$(2,343)	(98.7)%
Total Use of Fund Balance	\$1,874	\$2,375	\$32	\$(2,343)	(98.7)%
Total Financing Sources	\$8,728	\$6,889	\$4,546	\$(2,343)	(34.0)%
Net Cost	\$(2,375)	\$—	\$—	\$—	—%

Summary of Changes

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

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

- Del Norte Oaks Park District reserve has increased \$746.

Fish And Game Propagation

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Fish and Game Propagation**, provides educational programs to Sacramento County residents regarding the importance of the local watersheds and fisheries. The program teaches about the Sacramento area's natural and historical resources, which encourages the preservation of natural, cultural and historical resources in Sacramento County.

Goals

- Grow community stewardship of local watersheds, wildlife and natural resources.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Fish and Game Propagation	\$10,016	\$10,407	\$4,956	\$(5,451)	(52.4)%
Gross Expenditures/Appropriations	\$10,016	\$10,407	\$4,956	\$(5,451)	(52.4)%
Total Expenditures/Appropriations	\$10,016	\$10,407	\$4,956	\$(5,451)	(52.4)%
Provision for Reserves	\$2,271	\$5,085	\$3,831	\$(1,254)	(24.7)%
Total Financing Uses	\$12,287	\$15,492	\$8,787	\$(6,705)	(43.3)%
Revenue	\$10,694	\$9,540	\$9,713	\$173	1.8%
Total Revenue	\$10,694	\$9,540	\$9,713	\$173	1.8%
Total Use of Fund Balance	\$7,545	\$5,952	\$(926)	\$(6,878)	(115.6)%
Total Financing Sources	\$18,239	\$15,492	\$8,787	\$(6,705)	(43.3)%
Net Cost	\$(5,952)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$10,016	\$10,407	\$4,956	\$(5,451)	(52.4)%
Gross Expenditures/Appropriations	\$10,016	\$10,407	\$4,956	\$(5,451)	(52.4)%
Total Expenditures/Appropriations	\$10,016	\$10,407	\$4,956	\$(5,451)	(52.4)%
Provision for Reserves	\$2,271	\$5,085	\$3,831	\$(1,254)	(24.7)%
Total Financing Uses	\$12,287	\$15,492	\$8,787	\$(6,705)	(43.3)%
Fines, Forfeitures & Penalties	\$10,003	\$9,400	\$9,573	\$173	1.8%
Revenue from Use Of Money & Property	\$691	\$140	\$140	\$—	—%
Revenue	\$10,694	\$9,540	\$9,713	\$173	1.8%
Total Revenue	\$10,694	\$9,540	\$9,713	\$173	1.8%
Fund Balance	\$7,545	\$5,952	\$(926)	\$(6,878)	(115.6)%
Total Use of Fund Balance	\$7,545	\$5,952	\$(926)	\$(6,878)	(115.6)%
Total Financing Sources	\$18,239	\$15,492	\$8,787	\$(6,705)	(43.3)%
Net Cost	\$(5,952)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a decrease in the contribution to the American River Natural History Association (ARNHA) for the Effie Yeaw Nature Center operation resulting from a lower estimated prior year fund balance.

The change in total revenue is due to an anticipated increase in fines (three-year average).

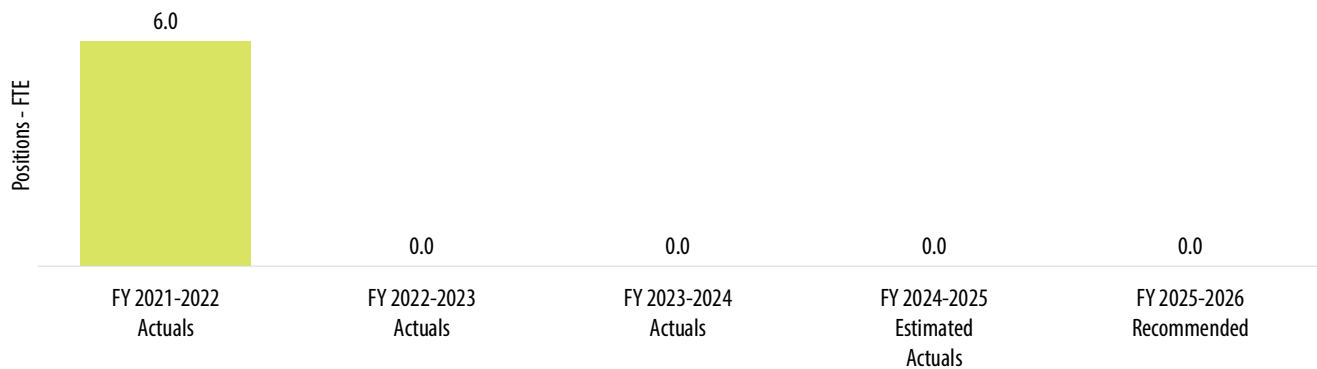
Reserve changes from the prior year Adopted Budget are detailed below:

- Fish and Game Propagation reserve has increased \$3,831.

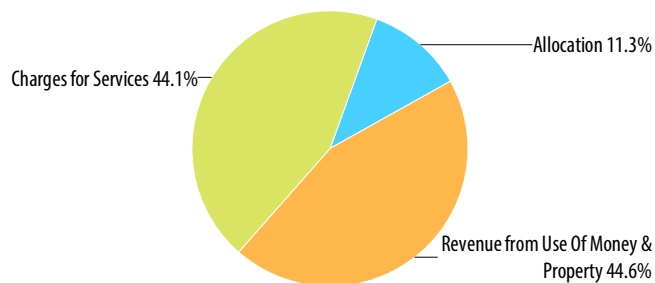
Golf
Department Structure
Liz Bellas, Director



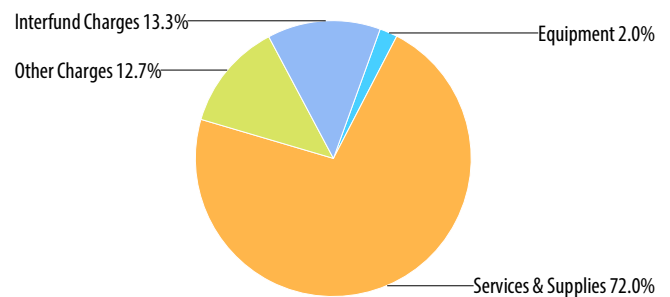
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Golf**, provides quality public golf course facilities and services to county residents and visitors to the region. Courses include Ancil Hoffman, Cherry Island, and Mather. The Department also oversees the long-term lease of the Campus Commons golf course.

Goals

- To make Sacramento County a destination for golfers and increase the number of rounds played on county golf courses.

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					
Golf	\$11,122,720	\$12,769,629	\$13,891,117	\$1,121,488	8.8%
Gross Expenditures/Appropriations	\$11,122,720	\$12,769,629	\$13,891,117	\$1,121,488	8.8%
Total Expenditures/Appropriations	\$11,122,720	\$12,769,629	\$13,891,117	\$1,121,488	8.8%
Provision for Reserves	\$1,232,364	\$700,686	\$—	\$(700,686)	(100.0)%
Total Financing Uses	\$12,355,084	\$13,470,315	\$13,891,117	\$420,802	3.1%
Revenue	\$11,400,036	\$11,237,129	\$12,316,058	\$1,078,929	9.6%
Total Revenue	\$11,400,036	\$11,237,129	\$12,316,058	\$1,078,929	9.6%
Total Use of Fund Balance	\$2,035,598	\$2,233,186	\$1,575,059	\$(658,127)	(29.5)%
Total Financing Sources	\$13,435,634	\$13,470,315	\$13,891,117	\$420,802	3.1%
Net Cost	\$(1,080,550)	\$—	\$—	\$—	—%

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	\$12,225	\$—	\$—	\$—	—%
Services & Supplies	\$8,493,932	\$9,266,673	\$9,998,275	\$731,602	7.9%
Other Charges	\$1,391,501	\$1,691,850	\$1,761,058	\$69,208	4.1%
Equipment	\$85,910	\$679,439	\$282,000	\$(397,439)	(58.5)%
Interfund Charges	\$1,139,152	\$1,131,667	\$1,849,784	\$718,117	63.5%
Gross Expenditures/Appropriations	\$11,122,720	\$12,769,629	\$13,891,117	\$1,121,488	8.8%
Total Expenditures/Appropriations	\$11,122,720	\$12,769,629	\$13,891,117	\$1,121,488	8.8%
Provision for Reserves	\$1,232,364	\$700,686	\$—	\$(700,686)	(100.0)%
Total Financing Uses	\$12,355,084	\$13,470,315	\$13,891,117	\$420,802	3.1%
Revenue from Use Of Money & Property	\$6,375,645	\$5,979,324	\$6,192,163	\$212,839	3.6%
Charges for Services	\$5,024,391	\$5,257,805	\$6,123,895	\$866,090	16.5%
Revenue	\$11,400,036	\$11,237,129	\$12,316,058	\$1,078,929	9.6%
Total Revenue	\$11,400,036	\$11,237,129	\$12,316,058	\$1,078,929	9.6%
Reserve Release	\$475,239	\$1,152,636	\$1,567,063	\$414,427	36.0%
Fund Balance	\$1,560,359	\$1,080,550	\$7,996	\$(1,072,554)	(99.3)%
Total Use of Fund Balance	\$2,035,598	\$2,233,186	\$1,575,059	\$(658,127)	(29.5)%
Total Financing Sources	\$13,435,634	\$13,470,315	\$13,891,117	\$420,802	3.1%
Net Cost	\$(1,080,550)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase to utilities rates, such as water, refuse collection, electricity and natural gas, partially offset by a decrease in one-time equipment expenditures.
- An increase in contract services relating to the upkeep of the golf courses.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in projections from CourseCo.
- Recommended growth detailed later in this section.

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

- Mather – Restricted Reserve has decreased \$1,567,063.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Golf	1,505,000	—	1,505,000	—	—

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Golf - Golf Construction Transfer Out					
	1,505,000	—	1,505,000	—	—

This growth request is linked with the growth request in the Park Construction Fund (BU 6570000). This includes: (1) Irrigation Controllers for Ancil Hoffman Golf Course (120k), Cherry Island (140k) and Mather Golf Course (245k) consistent with the adopted Climate Action Plan Measure GOV-5-d: Modify irrigation practices and equipment accordingly for essential turf and (2) \$1 Million for the new Campus Commons Building Rehab, which includes ADA compliance for restrooms. This is a one-time request.

Park Construction

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Park Construction**, acquires and develops land and other facilities for the recreational use of the residents of Sacramento County and to restore and protect the fragile ecological balance of the County's natural habitats so that the diverse and abundant wildlife can continue to thrive. Grant awards from various government agencies and County General Fund allocations fund this budget.

Goals

- To provide safe and well maintained parks and open space for the residents of the Sacramento region at a level permitted by available resources.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Parks Construction	\$5,688,725	\$29,474,755	\$16,433,540	\$(13,041,215)	(44.2)%
Gross Expenditures/Appropriations	\$5,688,725	\$29,474,755	\$16,433,540	\$(13,041,215)	(44.2)%
Total Expenditures/Appropriations	\$5,688,725	\$29,474,755	\$16,433,540	\$(13,041,215)	(44.2)%
Total Financing Uses	\$5,688,725	\$29,474,755	\$16,433,540	\$(13,041,215)	(44.2)%
Revenue	\$839,074	\$13,867,605	\$8,057,910	\$(5,809,695)	(41.9)%
Total Interfund Reimbursements	\$5,269,363	\$1,393,965	\$1,997,064	\$603,099	43.3%
Total Revenue	\$6,108,437	\$15,261,570	\$10,054,974	\$(5,206,596)	(34.1)%
Total Use of Fund Balance	\$13,793,474	\$14,213,185	\$6,378,566	\$(7,834,619)	(55.1)%
Total Financing Sources	\$19,901,911	\$29,474,755	\$16,433,540	\$(13,041,215)	(44.2)%
Net Cost	\$(14,213,186)	\$—	\$—	\$—	—%

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	\$(16,508)	\$—	\$—	\$—	—%
Improvements	\$5,705,233	\$28,491,023	\$16,433,540	\$(12,057,483)	(42.3)%
Interfund Charges	\$—	\$894,199	\$—	\$(894,199)	(100.0)%
Appropriation for Contingencies	\$—	\$89,533	\$—	\$(89,533)	(100.0)%
Gross Expenditures/Appropriations	\$5,688,725	\$29,474,755	\$16,433,540	\$(13,041,215)	(44.2)%
Total Expenditures/Appropriations	\$5,688,725	\$29,474,755	\$16,433,540	\$(13,041,215)	(44.2)%
Total Financing Uses	\$5,688,725	\$29,474,755	\$16,433,540	\$(13,041,215)	(44.2)%
Revenue from Use Of Money & Property	\$572,036	\$413,700	\$222,200	\$(191,500)	(46.3)%
Intergovernmental Revenues	\$267,038	\$13,453,905	\$7,835,710	\$(5,618,195)	(41.8)%
Revenue	\$839,074	\$13,867,605	\$8,057,910	\$(5,809,695)	(41.9)%
Other Interfund Reimbursements	\$5,269,363	\$1,393,965	\$1,997,064	\$603,099	43.3%
Total Interfund Reimbursements	\$5,269,363	\$1,393,965	\$1,997,064	\$603,099	43.3%
Total Revenue	\$6,108,437	\$15,261,570	\$10,054,974	\$(5,206,596)	(34.1)%
Fund Balance	\$13,793,474	\$14,213,185	\$6,378,566	\$(7,834,619)	(55.1)%
Total Use of Fund Balance	\$13,793,474	\$14,213,185	\$6,378,566	\$(7,834,619)	(55.1)%
Total Financing Sources	\$19,901,911	\$29,474,755	\$16,433,540	\$(13,041,215)	(44.2)%
Net Cost	\$(14,213,186)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Decreases associated with the progression of certain Parks Construction projects, including the replacement of a playground at Gibson Ranch, the replacement of a roof at the River Bend restroom (which was destroyed by the winter storms of 2024), and the completion of repairs to the Elkhorn Boat Launch.
- Recommended growth detailed later in this section.

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

- Timelines for anticipated grant revenues.
- Completion of certain Park Construction projects.
- Recommended growth detailed later in this section.

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

- There are no changes to reserves.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Parks Construction	1,505,000	—	1,505,000	—	—

Recommended Growth Detail for the Program

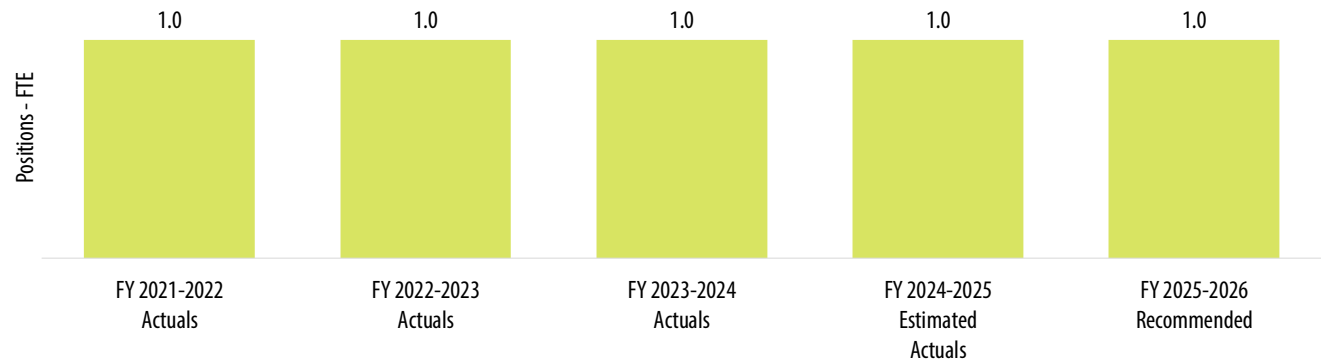
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Golf Construction Projects Funding Transfer					
	1,505,000	—	1,505,000	—	—

Add funding from Golf for CIP projects. Regional Parks and Golf construction projects are processed through the Parks Construction Fund. A funding transfer to Construction is needed to complete these projects. Contingent on the approval of a linked growth request in the Golf Fund (BU 6470000).

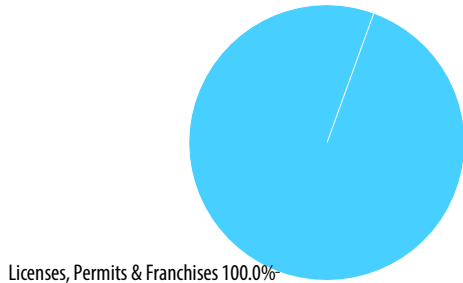
South Sacramento Conservation Agency Admin
Department Structure
Kim Hudson, Executive Director



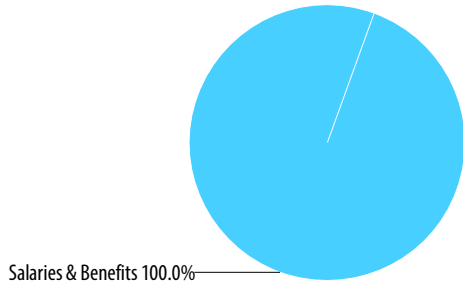
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **South Sacramento Conservation Agency** oversees implementation of the South Sacramento Habitat Conservation Plan (SSHCP) including acquisition of land or easements to form the SSHCP preserve system; implementation of proposals for restoration of species habitat and aquatic resources; formation of management and monitoring plans to maintain the preserve system; and ensuring compliance with the conditions of the SSHCP and associated permits. The County budget only includes Object 10 (Salary and Benefits) costs for this entity.

Goals

- Consistently administer the SSHCP guiding documents, policies, and regulations.

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					
South Sacramento Conservation Agency Admin	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Gross Expenditures/Appropriations	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Total Expenditures/Appropriations	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Total Financing Uses	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Revenue	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Total Revenue	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Total Financing Sources	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	1.0	1.0	1.0	—	—%

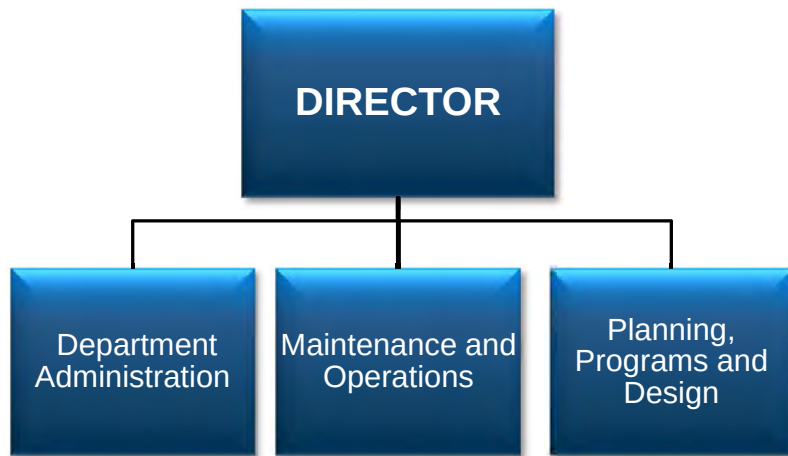
Budget Unit – Budget by Object

	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	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Gross Expenditures/Appropriations	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Total Expenditures/Appropriations	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Total Financing Uses	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Licenses, Permits & Franchises	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Revenue	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Total Revenue	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Total Financing Sources	\$247,765	\$257,500	\$260,777	\$3,277	1.3%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	1.0	1.0	1.0	—	—%

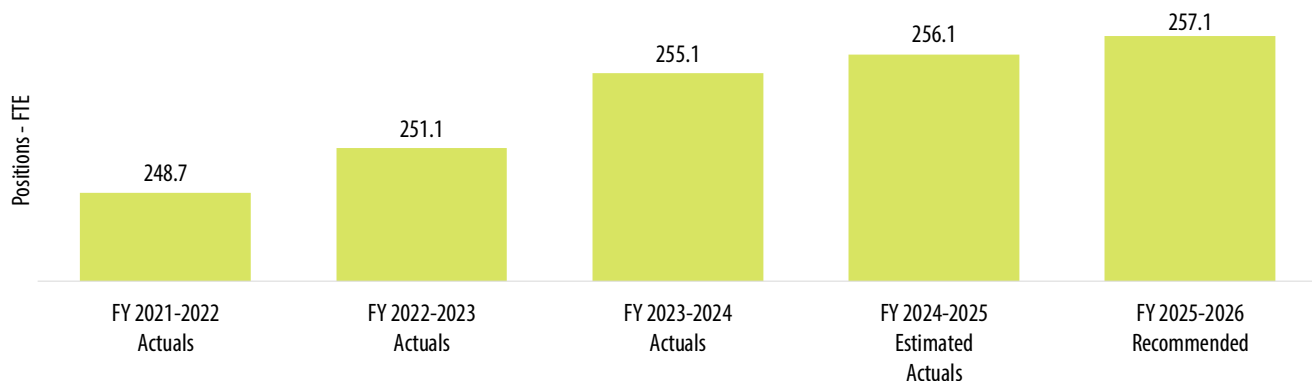
Summary of Changes

The change in total appropriations and revenue is due to increases in negotiated salary and benefits costs.

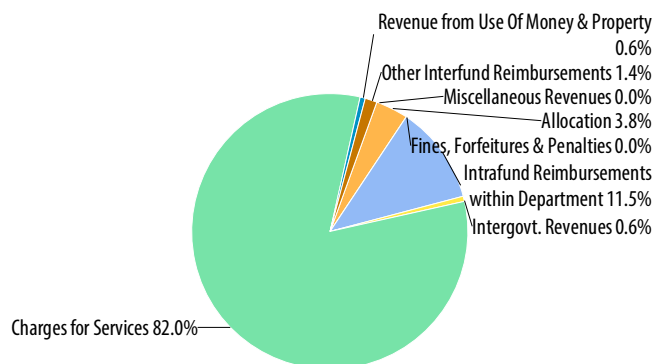
Department of Transportation
Department Structure
Ron Vicari, Director



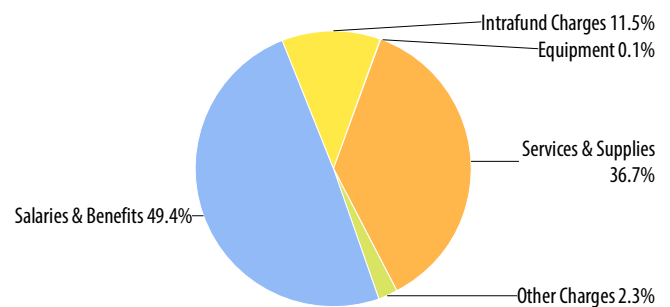
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Department of Transportation** (DOT) provides transportation planning, traffic management, road maintenance, and construction services for over 2,200 miles of roads in the Unincorporated Area of Sacramento County through the following programs:

- Department Administration
- Maintenance and Operations
- Planning, Programs, and Design

Goals

- Improve the pavement condition on County roadways and reduce the backlog of unmet road maintenance and rehabilitation needs.
- Implement complete street improvements to ensure mobility for all users of the County roadway system.
- Leverage existing transportation funding to successfully compete for future grant opportunities that address anticipated infrastructure needs.

Accomplishments

- Over \$125 million in capital and overlay designed projects during the 2024 construction season and an additional \$445 million currently in development and design.
- DOT staff designed and awarded \$48 million in paving contracts.
- DOT, in collaboration with the Southeast Corridor Connector JPA and the City of Rancho Cordova, has been awarded a \$25 million grant for Grant Line Road, Phase 1. This project will fund safety enhancements and multimodal transportation options on Grant Line Road within Rancho Cordova and unincorporated Sacramento County.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Department Administration	\$9,389,081	\$10,117,455	\$10,914,891	\$797,436	7.9%
Maintenance and Operations	\$52,426,714	\$58,702,910	\$63,483,880	\$4,780,970	8.1%
Planning, Programs and Design	\$12,791,697	\$14,297,099	\$15,144,073	\$846,974	5.9%
Gross Expenditures/Appropriations	\$74,607,492	\$83,117,464	\$89,542,844	\$6,425,380	7.7%
Total Intrafund Reimbursements	\$(8,787,262)	\$(9,676,455)	\$(10,327,891)	\$(651,436)	6.7%
Total Expenditures/Appropriations	\$65,820,230	\$73,441,009	\$79,214,953	\$5,773,944	7.9%
Total Financing Uses	\$65,820,230	\$73,441,009	\$79,214,953	\$5,773,944	7.9%
Revenue	\$66,819,736	\$65,335,465	\$74,551,473	\$9,216,008	14.1%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Revenue	\$68,083,216	\$66,598,945	\$75,814,953	\$9,216,008	13.8%
Total Use of Fund Balance	\$4,579,078	\$6,842,064	\$3,400,000	\$(3,442,064)	(50.3)%
Total Financing Sources	\$72,662,294	\$73,441,009	\$79,214,953	\$5,773,944	7.9%
Net Cost	\$(6,842,064)	\$—	\$—	\$—	—%
Positions	255.1	255.1	257.1	2.0	0.8%

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	\$38,927,942	\$43,425,120	\$44,217,596	\$792,476	1.8%
Services & Supplies	\$26,277,280	\$29,429,861	\$32,893,601	\$3,463,740	11.8%
Other Charges	\$615,008	\$586,028	\$2,055,756	\$1,469,728	250.8%
Equipment	\$—	\$—	\$48,000	\$48,000	—%
Intrafund Charges	\$8,787,262	\$9,676,455	\$10,327,891	\$651,436	6.7%
Gross Expenditures/Appropriations	\$74,607,492	\$83,117,464	\$89,542,844	\$6,425,380	7.7%
Intrafund Reimbursements within Department	\$(8,787,262)	\$(9,676,455)	\$(10,327,891)	\$(651,436)	6.7%
Total Intrafund Reimbursements	\$(8,787,262)	\$(9,676,455)	\$(10,327,891)	\$(651,436)	6.7%
Total Expenditures/Appropriations	\$65,820,230	\$73,441,009	\$79,214,953	\$5,773,944	7.9%
Total Financing Uses	\$65,820,230	\$73,441,009	\$79,214,953	\$5,773,944	7.9%
Fines, Forfeitures & Penalties	\$166,461	\$151,500	\$11,500	\$(140,000)	(92.4)%
Revenue from Use Of Money & Property	\$576,340	\$405,000	\$551,000	\$146,000	36.0%
Intergovernmental Revenues	\$575,277	\$521,000	\$521,000	\$—	—%
Charges for Services	\$65,469,445	\$64,257,465	\$73,467,473	\$9,210,008	14.3%
Miscellaneous Revenues	\$24,513	\$500	\$500	\$—	—%
Other Financing Sources	\$7,700	\$—	\$—	\$—	—%
Revenue	\$66,819,736	\$65,335,465	\$74,551,473	\$9,216,008	14.1%
Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Revenue	\$68,083,216	\$66,598,945	\$75,814,953	\$9,216,008	13.8%
Fund Balance	\$4,579,078	\$6,842,064	\$3,400,000	\$(3,442,064)	(50.3)%
Total Use of Fund Balance	\$4,579,078	\$6,842,064	\$3,400,000	\$(3,442,064)	(50.3)%
Total Financing Sources	\$72,662,294	\$73,441,009	\$79,214,953	\$5,773,944	7.9%
Net Cost	\$(6,842,064)	\$—	\$—	\$—	—%
Positions	255.1	255.1	257.1	2.0	0.8%

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.

Positions counts have increased by 2.0 FTE from the prior year Adopted budget due to:

- 1.0 FTE net mid-year increase.
- 1.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Department Administration	81,823	(81,823)	—	—	—
Maintenance and Operations	2,285,464	—	2,285,464	—	—
Planning, Programs and Design	136,717	—	136,717	—	1.0

Department Administration

Program Overview

Department Administration provides services to all divisions of the Department of Transportation, including direct support to the Director. Services include payroll management, facilities management, procurement and accounts payable, customer service and 311 service request coordination, employee safety programs, employee training, budgeting, and fiscal 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	\$4,158,768	\$4,220,712	\$4,369,006	\$148,294	3.5%
Services & Supplies	\$4,965,304	\$5,660,715	\$5,951,129	\$290,414	5.1%
Other Charges	\$265,008	\$236,028	\$594,756	\$358,728	152.0%
Gross Expenditures/Appropriations	\$9,389,081	\$10,117,455	\$10,914,891	\$797,436	7.9%
Intrafund Reimbursements within Department	\$(8,787,262)	\$(9,676,455)	\$(10,327,891)	\$(651,436)	6.7%
Total Intrafund Reimbursements	\$(8,787,262)	\$(9,676,455)	\$(10,327,891)	\$(651,436)	6.7%
Total Expenditures/Appropriations	\$601,819	\$441,000	\$587,000	\$146,000	33.1%
Total Financing Uses	\$601,819	\$441,000	\$587,000	\$146,000	33.1%
Revenue from Use Of Money & Property	\$576,340	\$405,000	\$551,000	\$146,000	36.0%
Intergovernmental Revenues	\$1,323	\$1,000	\$1,000	\$—	—%
Charges for Services	\$24,156	\$35,000	\$35,000	\$—	—%
Revenue	\$601,819	\$441,000	\$587,000	\$146,000	33.1%
Total Revenue	\$601,819	\$441,000	\$587,000	\$146,000	33.1%
Total Financing Sources	\$601,819	\$441,000	\$587,000	\$146,000	33.1%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	24.0	24.0	24.0	—	—%

Summary of Changes

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

- An increase in negotiated salary and benefits costs, offset by an increase in salary savings.
- An increase in allocated costs for services from other County departments including General Services, Department of Finance, Department of Technology, & Department of Personnel Services.
- An increase in membership dues and membership services, office supplies, ergonomic furniture and IT hardware.
- An increase in intrafund reimbursements for department overhead.

- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increased interest earnings resulting from higher pooled interest rates.

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

There are no changes to reserves.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOT - Funding for 0.5 FTE in PSD (Sr. PA)					
	81,823	(81,823)	—	—	—
Add funding for 0.5 FTE Sr. Personnel Analyst position. This position will be in the Department of Personnel Services and provide professional human resource services to the Department of Transportations in the areas of cultural alignment and strategic planning. The cost of this request is fully funded by the Department of Transportation revenues. This request is contingent upon approval of a linked growth request in the Department of Personnel Services budget. (BU 6050000)					

Maintenance and Operations

Program Overview

Maintenance & Operations includes two primary functional areas described below.

- Pavement, Roadside, and Landscape Maintenance

Maintains and repairs all public street and roadway facilities; repairs or replaces steel guardrails, sound walls, pedestrian walkways and fences; maintains roadside shoulders, ditches, curbs, culverts, and gutters; operates and maintains movable and fixed bridges; and provides maintenance of street trees and landscaped areas.

- Traffic Engineering and Operations

Engineering: Prepares traffic reports and conducts studies pertaining to traffic conditions; investigates traffic problems; conducts safety studies and research; makes recommendations for improvements on existing streets and highways; reviews designs for new construction; and approves traffic handling and control for construction projects on county roads. The section also develops priority lists of potential projects; submits project proposals to other agencies; and administers the residential street speed control, radar enforcement, and school crossing guard programs.

Operations: Sets and monitors the timing of all county traffic signal systems and networks; maintains existing traffic signal, highway lighting and general street lighting equipment; inspects and tests new traffic signal control equipment; advises on traffic signal and lighting construction projects; installs and maintains all traffic and street name signs, pavement markings and bikeway striping; and administers the Graffiti Removal 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	\$25,672,064	\$28,822,715	\$29,063,347	\$240,632	0.8%
Services & Supplies	\$19,967,216	\$22,524,829	\$25,524,936	\$3,000,107	13.3%
Other Charges	\$350,000	\$350,000	\$1,461,000	\$1,111,000	317.4%
Equipment	\$—	\$—	\$48,000	\$48,000	—%
Intrafund Charges	\$6,437,434	\$7,005,366	\$7,386,597	\$381,231	5.4%
Gross Expenditures/Appropriations	\$52,426,714	\$58,702,910	\$63,483,880	\$4,780,970	8.1%
Total Expenditures/Appropriations	\$52,426,714	\$58,702,910	\$63,483,880	\$4,780,970	8.1%
Total Financing Uses	\$52,426,714	\$58,702,910	\$63,483,880	\$4,780,970	8.1%
Fines, Forfeitures & Penalties	\$—	\$1,500	\$1,500	\$—	—%
Intergovernmental Revenues	\$573,954	\$520,000	\$520,000	\$—	—%
Charges for Services	\$52,565,082	\$49,492,648	\$56,498,900	\$7,006,252	14.2%
Miscellaneous Revenues	\$23,027	\$—	\$—	\$—	—%
Other Financing Sources	\$7,700	\$—	\$—	\$—	—%
Revenue	\$53,169,763	\$50,014,148	\$57,020,400	\$7,006,252	14.0%
Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Revenue	\$54,433,243	\$51,277,628	\$58,283,880	\$7,006,252	13.7%
Fund Balance	\$5,418,752	\$7,425,282	\$5,200,000	\$(2,225,282)	(30.0)%
Total Use of Fund Balance	\$5,418,752	\$7,425,282	\$5,200,000	\$(2,225,282)	(30.0)%
Total Financing Sources	\$59,851,995	\$58,702,910	\$63,483,880	\$4,780,970	8.1%
Net Cost	\$(7,425,282)	\$—	\$—	\$—	—%
Positions	183.0	183.0	182.0	(1.0)	(0.5)%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs, which is offset by the transfer of a 1.0 FTE to Planning, Programs, and Design.
- An increase in allocated costs for services from other County departments including General Services, Department of Finance, Department of Technology, & Department of Personnel Services.
- An increase in heavy equipment rental cost.
- Increasing traffic signal equipment stock supply.
- An increase in the use of refuse disposal services.

- An increase in fixed asset cost for the replacement of traffic & streetlight equipment.
- Recommended growth detailed later in this section.

The change in total revenues is due to:

- Increased labor rate recovery for work on capital projects, roadway maintenance, and transportation programs.
- Decreased penalty collections due to accounts receivable billing errors.
- Recommended growth detailed later in this section.

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

There are no changes to reserves.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOT - Funding for 0.5 FTE in PSD (Sr. PA)					
	59,725	—	59,725	—	—
Add funding for 0.5 FTE Sr. Personnel Analyst position. This position will be in the Department of Personnel Services and provide professional human resource services to the Department of Transportations in the areas of cultural alignment and strategic planning. The cost of this request is fully funded by the Department of Transportation revenues. This request is contingent upon approval of a linked growth request in the Department of Personnel Services budget. (BU 6050000)					
DOT-Funding for Light Equipment Upgrade for Traffic Signals					
	64,000	—	64,000	—	—
Add funding to upgrade two mid-sized pickup trucks to full-sized pickup trucks. The upgrade is being requested for the Department of Transportation's Signal and Street Light section and is necessary to meet operational needs for payload and towing capacity, enabling the towing of larger equipment and materials, and facilitating faster and more efficient emergency responses to traffic signal incidents. The request is funded by the Department of Transportation revenues. This request is funded by Department of Transportation revenues.					
DOT-Funding for Roadway Chip Seal Surface Treatment					
	2,161,739	—	2,161,739	—	—
Add funding for the Roadway pavement chip seal treatment program. One-time and on-going costs for this program will be fully funded by the County Road Fund and will act as a new alternative to overlays. The new chip seal program will require a one-time cost of three new pieces of heavy equipment, and ongoing cost for labor, materials, tools and vendor contracts. Chip sealing is a cost-effective pavement maintenance strategy that extends the lifespan of roads by preventing water infiltration, enhancing surface condition, increasing skid resistance, and allowing for quick application with minimal traffic disruption. It is environmentally friendly, utilizing local materials and preserving existing infrastructure. This method is ideal for roads with minor surface damage, while overlay is more suitable for roads with significant wear and high traffic. Chip sealing offers numerous benefits, including affordability, improved road conditions, enhanced safety, and resource conservation. This request is funded by Department of Transportation revenues.					

Planning, Programs and Design

Program Overview

Planning, Programs, and Design includes four functional areas described below.

- **Planning (Development Services):** Reviews planning entitlement applications for development plans/projects to assess impacts to the County's transportation system and conformance with applicable standards and policies; reviews private roadway traffic improvement plans for conformance with improvement standards; performs and reviews traffic impact studies, environmental documents, and infrastructure finance plans for development plans/applications; and provides DOT staff support to the Planning Commission and Board of Supervisors for traffic/transportation issues associated with proposed development items.
- **Regional and Long-Range Planning:** Provides long-range planning services relative to sub-regional and regional transportation issues; coordinates development and update of transportation components of the General Plan, community plans, and special planning areas; serves as the Department's primary contact for countywide and regional planning processes and activities (i.e., Metropolitan Transportation Plan/Sustainable Communities Strategy, Long Range Transit Plans); and represents the Department in ongoing multi-jurisdictional forums including Sacramento Area Council of Governments, Sacramento Transportation Authority, Regional Transit, and other county departments and agencies.
- **Transportation Programs:** Manages the Department's capital improvement program and local, state, and federal transportation funding programs; manages the Department's alternative modes programs, which include the Bikeway Master Plan, Pedestrian Master Plan, Americans with Disabilities Act Transition Plan, and the county's rural transit programs.
- **Design:** Prepares plans and specifications for county highways, bridges, landscape, signal, and lighting system contracts; coordinates plans and secures agreements with other agencies; and oversees capital improvement projects from inception through construction including facilitation of environmental studies, utility relocation, and right-of-way acquisition.

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	\$9,097,109	\$10,381,693	\$10,785,243	\$403,550	3.9%
Services & Supplies	\$1,344,760	\$1,244,317	\$1,417,536	\$173,219	13.9%
Intrafund Charges	\$2,349,828	\$2,671,089	\$2,941,294	\$270,205	10.1%
Gross Expenditures/Appropriations	\$12,791,697	\$14,297,099	\$15,144,073	\$846,974	5.9%
Total Expenditures/Appropriations	\$12,791,697	\$14,297,099	\$15,144,073	\$846,974	5.9%
Total Financing Uses	\$12,791,697	\$14,297,099	\$15,144,073	\$846,974	5.9%
Fines, Forfeitures & Penalties	\$166,461	\$150,000	\$10,000	\$(140,000)	(93.3)%
Charges for Services	\$12,880,207	\$14,729,817	\$16,933,573	\$2,203,756	15.0%
Miscellaneous Revenues	\$1,486	\$500	\$500	\$—	—%
Revenue	\$13,048,154	\$14,880,317	\$16,944,073	\$2,063,756	13.9%
Total Revenue	\$13,048,154	\$14,880,317	\$16,944,073	\$2,063,756	13.9%
Fund Balance	\$(839,674)	\$(583,218)	\$(1,800,000)	\$(1,216,782)	208.6%
Total Use of Fund Balance	\$(839,674)	\$(583,218)	\$(1,800,000)	\$(1,216,782)	208.6%
Total Financing Sources	\$12,208,480	\$14,297,099	\$15,144,073	\$846,974	5.9%
Net Cost	\$583,218	\$—	\$—	\$—	—%
Positions	48.1	48.1	51.1	3.0	6.2%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefit costs, and the addition of 1.0 FTE at mid-year budget, as well as a transfer of 1.0 FTE from Maintenance and Operations.
- An increase in allocated costs for services from other County departments including General Services, Department of Finance, Department of Technology, & Department of Personnel Services.
- An increase in department overhead allocations.
- Recommended growth detailed later in this section.

The change in total revenues is due to:

- Increased labor rate recovery for work on capital projects and transportation programs.
- Recommended growth detailed later in this section.

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

There are no changes to reserves.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOT - Add 1.0 FTE ASO 1 Programs					
	114,619	—	114,619	—	1.0
Add 1.0 FTE Administrative Services Officer I (ASO1) to the department's Capital Project Management Office (PMO). This role will provide administrative support, manage documentation, facilitate communication, support project tracking, and ensure smooth operations. The ASOI will also own and complete assigned special projects. This ongoing cost is fully funded by Department of Transportation revenues.					
DOT - Funding for 0.5 FTE in PSD (Sr. PA)					
	22,098	—	22,098	—	—
Add funding for 0.5 FTE Sr. Personnel Analyst position. This position will be in the Department of Personnel Services and provide professional human resource services to the Department of Transportations in the areas of cultural alignment and strategic planning. The cost of this request is fully funded by the Department of Transportation revenues. This request is contingent upon approval of a linked growth request in the Department of Personnel Services budget. (BU 6050000)					

CSA No. 1

Budget Unit Functions & Responsibilities

County Service Area (CSA) No. 1 provides funding to plan, design, construct, and maintain street and highway safety lighting facilities along streets and intersections in the unincorporated area of the County. Services include:

- Maintaining, repairing, and replacing street light poles and fixtures, including changing light bulbs, painting, repairing and replacing photoelectric cells, and repairing damage caused by automobile accidents, vandalism, time, and weather.
- Repairing and replacing electrical conduit pull boxes due to damage by construction and weather.
- Paying electric bills for the existing street lighting system.
- Responding to citizen and Board member inquiries regarding street lighting.
- Undertaking remedial projects for major repairs or upgrading of facilities.
- Maintaining street light inventory, pole numbering, and mapping databases.
- Responding to Underground Service Alert (USA) notifications by marking the location of street light conduits on the ground.
- Determining parcel benefit and preparing the assessment roll for the tax bills.

Goals

- Ensure the safety of residents and visitors by maintaining the street and highway safety lighting systems in the County at optimal operating capacity.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
County Service Area No. 1 - Zone 1 - Unincorporated	\$2,361,696	\$3,335,981	\$3,337,991	\$2,010	0.1%
Gross Expenditures/Appropriations	\$2,361,696	\$3,335,981	\$3,337,991	\$2,010	0.1%
Total Expenditures/Appropriations	\$2,361,696	\$3,335,981	\$3,337,991	\$2,010	0.1%
Provision for Reserves	\$682,139	\$839,375	\$760,616	\$(78,759)	(9.4)%
Total Financing Uses	\$3,043,835	\$4,175,356	\$4,098,607	\$(76,749)	(1.8)%
Revenue	\$3,229,685	\$3,046,550	\$3,159,550	\$113,000	3.7%
Total Interfund Reimbursements	\$—	\$50,000	\$—	\$(50,000)	(100.0)%
Total Revenue	\$3,229,685	\$3,096,550	\$3,159,550	\$63,000	2.0%
Total Use of Fund Balance	\$892,956	\$1,078,806	\$939,057	\$(139,749)	(13.0)%
Total Financing Sources	\$4,122,641	\$4,175,356	\$4,098,607	\$(76,749)	(1.8)%
Net Cost	\$(1,078,806)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$2,262,049	\$3,155,981	\$3,157,991	\$2,010	0.1%
Other Charges	\$99,648	\$180,000	\$180,000	\$—	—%
Gross Expenditures/Appropriations	\$2,361,696	\$3,335,981	\$3,337,991	\$2,010	0.1%
Total Expenditures/Appropriations	\$2,361,696	\$3,335,981	\$3,337,991	\$2,010	0.1%
Provision for Reserves	\$682,139	\$839,375	\$760,616	\$(78,759)	(9.4)%
Total Financing Uses	\$3,043,835	\$4,175,356	\$4,098,607	\$(76,749)	(1.8)%
Taxes	\$795,319	\$732,800	\$794,800	\$62,000	8.5%
Revenue from Use Of Money & Property	\$166,240	\$110,000	\$161,000	\$51,000	46.4%
Intergovernmental Revenues	\$6,062	\$5,200	\$5,200	\$—	—%
Charges for Services	\$2,257,466	\$2,193,255	\$2,193,255	\$—	—%
Miscellaneous Revenues	\$4,598	\$5,295	\$5,295	\$—	—%
Revenue	\$3,229,685	\$3,046,550	\$3,159,550	\$113,000	3.7%
Other Interfund Reimbursements	\$—	\$50,000	\$—	\$(50,000)	(100.0)%
Total Interfund Reimbursements	\$—	\$50,000	\$—	\$(50,000)	(100.0)%
Total Revenue	\$3,229,685	\$3,096,550	\$3,159,550	\$63,000	2.0%
Fund Balance	\$892,956	\$1,078,806	\$939,057	\$(139,749)	(13.0)%
Total Use of Fund Balance	\$892,956	\$1,078,806	\$939,057	\$(139,749)	(13.0)%
Total Financing Sources	\$4,122,641	\$4,175,356	\$4,098,607	\$(76,749)	(1.8)%
Net Cost	\$(1,078,806)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in Department of Technology allocated costs.

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

- An estimated increase in property tax revenues.
- Increased interest earnings resulting from pooled interest rates, partially offset by a decrease in the Neighborhood Improvement Initiative.

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

- Working Capital Reserve has increased \$760,616.

Gold River Station #7 Landscape CFD

Budget Unit Functions & Responsibilities

Gold River Station # 7 Landscape Maintenance Community Facilities District (District) is located within Sacramento County in the Gold River Community. It is generally bounded on the north by the Buffalo Creek Drainage Canal, on the west by Pyrites Way and on the south and east by US Highway 50. This District is financed by special taxes that appear as direct levies on the property tax bills within the boundaries of the District, except those exempt by statute. The District provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, plant replacement, and wall repairs. Services funded by the District are managed by the Department of Transportation.

Goals

- Ensure funding is available for landscape maintenance within the District.
- Provide landscape maintenance and other services in a manner that enhances and benefits the community within the District.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Gold River Station #7 Landscape CFD	\$48,976	\$74,981	\$100,538	\$25,557	34.1%
Gross Expenditures/Appropriations	\$48,976	\$74,981	\$100,538	\$25,557	34.1%
Total Expenditures/Appropriations	\$48,976	\$74,981	\$100,538	\$25,557	34.1%
Provision for Reserves	\$12,337	\$18,054	\$—	\$(18,054)	(100.0)%
Total Financing Uses	\$61,313	\$93,035	\$100,538	\$7,503	8.1%
Revenue	\$66,357	\$65,000	\$68,550	\$3,550	5.5%
Total Revenue	\$66,357	\$65,000	\$68,550	\$3,550	5.5%
Total Use of Fund Balance	\$22,991	\$28,035	\$31,988	\$3,953	14.1%
Total Financing Sources	\$89,348	\$93,035	\$100,538	\$7,503	8.1%
Net Cost	\$(28,036)	\$—	\$—	\$—	—%

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	\$48,875	\$74,481	\$100,038	\$25,557	34.3%
Other Charges	\$101	\$500	\$500	\$—	—%
Gross Expenditures/Appropriations	\$48,976	\$74,981	\$100,538	\$25,557	34.1%
Total Expenditures/Appropriations	\$48,976	\$74,981	\$100,538	\$25,557	34.1%
Provision for Reserves	\$12,337	\$18,054	\$—	\$(18,054)	(100.0)%
Total Financing Uses	\$61,313	\$93,035	\$100,538	\$7,503	8.1%
Revenue from Use Of Money & Property	\$5,099	\$3,000	\$5,000	\$2,000	66.7%
Charges for Services	\$61,258	\$62,000	\$63,550	\$1,550	2.5%
Revenue	\$66,357	\$65,000	\$68,550	\$3,550	5.5%
Total Revenue	\$66,357	\$65,000	\$68,550	\$3,550	5.5%
Reserve Release	\$—	\$—	\$25,517	\$25,517	—%
Fund Balance	\$22,991	\$28,035	\$6,471	\$(21,564)	(76.9)%
Total Use of Fund Balance	\$22,991	\$28,035	\$31,988	\$3,953	14.1%
Total Financing Sources	\$89,348	\$93,035	\$100,538	\$7,503	8.1%
Net Cost	\$(28,036)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in landscape maintenance service costs.
- An increase in fiscal services labor costs.

The change in total revenue is due to:

- An increase in anticipated interest earnings resulting from pooled interest rates.
- An increase in special assessment rates per Board approval.

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

- Working Capital Reserve has decreased \$25,517.

Landscape Maintenance District

Budget Unit Functions & Responsibilities

The **Sacramento County Landscape Maintenance District (SCLMD)** provides funding for the maintenance of approximately two million square feet of landscaped corridors, medians, and open spaces that exist throughout the County. The SCLMD is financed by special assessments that appear as direct levies on the property tax bills within its boundaries except those exempt by statute. The SCLMD provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, and plant replacement. Services funded by the SCLMD are managed by the Department of Transportation.

Goals

- Ensure funding is available for maintenance of landscapes within the SCLMD.
- Provide landscape maintenance and other services in a manner that enhances and benefits the community within the District.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Landscape Maintenance District Zone 4	\$894,534	\$1,243,749	\$1,345,330	\$101,581	8.2%
Gross Expenditures/Appropriations	\$894,534	\$1,243,749	\$1,345,330	\$101,581	8.2%
Total Expenditures/Appropriations	\$894,534	\$1,243,749	\$1,345,330	\$101,581	8.2%
Total Financing Uses	\$894,534	\$1,243,749	\$1,345,330	\$101,581	8.2%
Revenue	\$550,980	\$571,000	\$572,000	\$1,000	0.2%
Total Interfund Reimbursements	\$(177,234)	\$643,454	\$768,920	\$125,466	19.5%
Total Revenue	\$373,746	\$1,214,454	\$1,340,920	\$126,466	10.4%
Total Use of Fund Balance	\$550,083	\$29,295	\$4,410	\$(24,885)	(84.9)%
Total Financing Sources	\$923,829	\$1,243,749	\$1,345,330	\$101,581	8.2%
Net Cost	\$(29,296)	\$—	\$—	\$—	—%

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	\$906,836	\$1,233,749	\$1,335,330	\$101,581	8.2%
Other Charges	\$(12,303)	\$10,000	\$10,000	\$—	—%
Gross Expenditures/Appropriations	\$894,534	\$1,243,749	\$1,345,330	\$101,581	8.2%
Total Expenditures/Appropriations	\$894,534	\$1,243,749	\$1,345,330	\$101,581	8.2%
Total Financing Uses	\$894,534	\$1,243,749	\$1,345,330	\$101,581	8.2%
Revenue from Use Of Money & Property	\$28,409	\$21,000	\$22,000	\$1,000	4.8%
Charges for Services	\$522,571	\$550,000	\$550,000	\$—	—%
Revenue	\$550,980	\$571,000	\$572,000	\$1,000	0.2%
Other Interfund Reimbursements	\$(177,234)	\$643,454	\$768,920	\$125,466	19.5%
Total Interfund Reimbursements	\$(177,234)	\$643,454	\$768,920	\$125,466	19.5%
Total Revenue	\$373,746	\$1,214,454	\$1,340,920	\$126,466	10.4%
Fund Balance	\$550,083	\$29,295	\$4,410	\$(24,885)	(84.9)%
Total Use of Fund Balance	\$550,083	\$29,295	\$4,410	\$(24,885)	(84.9)%
Total Financing Sources	\$923,829	\$1,243,749	\$1,345,330	\$101,581	8.2%
Net Cost	\$(29,296)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in landscape maintenance service costs.
- An increase in fiscal services labor costs.

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

- Increased interest earnings resulting from higher pooled interest rates.
- Increased special assessment rates per board approval.

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

- There are no changes to reserves.

Roads

Budget Unit Functions & Responsibilities

The **Roads** Fund provides financing for the construction and maintenance of Sacramento County's road systems through planning; environmental analysis; traffic engineering and design; operations; traffic signals, streetlights, signs and markings; right-of-way acquisitions; safety related improvements; and radar/speed control. This includes monitoring and maintaining:

- Centerline miles of county roadways
- Signalized intersections
- Fire station signals
- Warning flashers
- Pedestrian signals
- Movable bridge signals
- Master controller for signal systems
- Street lights and safety street lights
- Traffic signs
- Bike lanes
- Major bridges (over 20 feet), minor bridges (under 20 feet), and movable bridges
- Striping
- Curbs, gutters, and sidewalks
- Traffic Operations Center with closed circuit television cameras and Dynamic Message Signs (cameras are shared with Rancho Cordova)

Goals

- Monitor, evaluate, maintain, and improve the transportation system to promote safe and efficient movement throughout the County of Sacramento.
- Construct and maintain various transportation projects including asphalt/concrete overlays, bridges, corridor enhancements and bikeways.
- Monitor expenses and revenues to ensure proper reimbursement from local, state, and federal funding sources.

Accomplishments

- Notable capital construction projects that have been completed include: Dillard Road Bridge Scour Critical project, 44th Street Bike-Pedestrian-Lighting Improvements, Alta Mesa Road Bridge Replacement (Badger Creek), I-80 Walerga Park Soundwall, Rio Linda Area Street Lights: Rio Linda Boulevard to M. Street, Walerga Road Soundwall, AC Overlay 2023 Phases D thru F, and Complete Streets Rehabilitation – Multiple Locations.

- Multiple large capital construction projects are currently under construction, while the Department of Transportation successfully secured funding for multiple capital projects identified in the FY 2024-25 Capital Improvement Plan.
- Utilization of HUTA Gas Tax, RMRA Local Street and Roads, and General Fund contributions for construction on multiple large asphalt overlay and capital projects.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Roads	\$109,697,226	\$310,695,344	\$266,247,613	\$(44,447,731)	(14.3)%
Gross Expenditures/Appropriations	\$109,697,226	\$310,695,344	\$266,247,613	\$(44,447,731)	(14.3)%
Total Expenditures/Appropriations	\$109,697,226	\$310,695,344	\$266,247,613	\$(44,447,731)	(14.3)%
Provision for Reserves	\$—	\$866,989	\$802,850	\$(64,139)	(7.4)%
Total Financing Uses	\$109,697,226	\$311,562,333	\$267,050,463	\$(44,511,870)	(14.3)%
Revenue	\$85,692,679	\$120,812,991	\$104,617,001	\$(16,195,990)	(13.4)%
Total Interfund Reimbursements	\$42,612,976	\$63,048,583	\$37,004,412	\$(26,044,171)	(41.3)%
Total Revenue	\$128,305,656	\$183,861,574	\$141,621,413	\$(42,240,161)	(23.0)%
Total Use of Fund Balance	\$108,618,985	\$127,700,759	\$125,429,050	\$(2,271,709)	(1.8)%
Total Financing Sources	\$236,924,641	\$311,562,333	\$267,050,463	\$(44,511,870)	(14.3)%
Net Cost	\$(127,227,415)	\$—	\$—	\$—	—%

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	\$107,967,530	\$294,615,331	\$254,767,693	\$(39,847,638)	(13.5)%
Other Charges	\$436,557	\$12,463,559	\$4,499,000	\$(7,964,559)	(63.9)%
Interfund Charges	\$1,293,140	\$3,616,454	\$6,980,920	\$3,364,466	93.0%
Gross Expenditures/Appropriations	\$109,697,226	\$310,695,344	\$266,247,613	\$(44,447,731)	(14.3)%
Total Expenditures/Appropriations	\$109,697,226	\$310,695,344	\$266,247,613	\$(44,447,731)	(14.3)%
Provision for Reserves	\$—	\$866,989	\$802,850	\$(64,139)	(7.4)%
Total Financing Uses	\$109,697,226	\$311,562,333	\$267,050,463	\$(44,511,870)	(14.3)%
Taxes	\$1,398,134	\$775,856	\$1,449,856	\$674,000	86.9%
Licenses, Permits & Franchises	\$1,489,765	\$1,587,000	\$1,587,000	\$—	—%
Revenue from Use Of Money & Property	\$5,467,486	\$3,709,000	\$5,005,000	\$1,296,000	34.9%
Intergovernmental Revenues	\$76,027,414	\$113,551,375	\$94,687,820	\$(18,863,555)	(16.6)%
Charges for Services	\$427,018	\$265,000	\$265,000	\$—	—%
Miscellaneous Revenues	\$882,862	\$924,760	\$1,622,325	\$697,565	75.4%
Revenue	\$85,692,679	\$120,812,991	\$104,617,001	\$(16,195,990)	(13.4)%
Other Interfund Reimbursements	\$42,612,976	\$63,048,583	\$37,004,412	\$(26,044,171)	(41.3)%
Total Interfund Reimbursements	\$42,612,976	\$63,048,583	\$37,004,412	\$(26,044,171)	(41.3)%
Total Revenue	\$128,305,656	\$183,861,574	\$141,621,413	\$(42,240,161)	(23.0)%
Reserve Release	\$236,672	\$—	\$2,850	\$2,850	—%
Fund Balance	\$108,382,313	\$127,700,759	\$125,426,200	\$(2,274,559)	(1.8)%
Total Use of Fund Balance	\$108,618,985	\$127,700,759	\$125,429,050	\$(2,271,709)	(1.8)%
Total Financing Sources	\$236,924,641	\$311,562,333	\$267,050,463	\$(44,511,870)	(14.3)%
Net Cost	\$(127,227,415)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Capital projects concluding construction in Fiscal Year 2024-25 for Dillard Road Bridge Scour Critical, 44th Street Bike-Pedestrian-Lighting Improvements, Alta Mesa Road Bridge Replacement (Badger Creek), South Sacramento Affordable Housing Pedestrian Improvements, Walerga Road Sound wall, Complete Streets Rehabilitation – Multiple Locations, and AC Overlay 2023 Phase E and F.
- Capital projects with construction continuing in Fiscal Year 2025-26 include Arden Way Complete Streets Phase 1, Bradshaw Road at Jackson Road Intersection Improvements, Franklin Boulevard Bridge Replacement – Lost Slough, Michigan Bar Road Bridge Replacement, New Hope Road Bridge (Grizzly Slough), AC Overlay 2024 Phases A thru D, and AC Overlay 2025 Phases A and B.

- Increased interfund charges to the Transportation Sales Tax budget for the following capital projects: Florin Road Bicycle and Pedestrian Improvements – Franklin to Power Inn, Watt Avenue Complete Street Improvements, and Elkhorn Boulevard Bike and Pedestrian Improvements.

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

- Decreases in Federal reimbursements on capital projects directly related to incurred expenditures.
- Increased interest earnings related to higher pooled interest rates.
- Decreased reimbursements for capital projects from the Transportation Sales Tax (BU 2140000), Sacramento County Development Fee Capital Fund (BU 2910000) and Financing Transfers (BU 5110000) budget units.
- Increases to miscellaneous intergovernmental reimbursements related to AC Overlay 2025 Phases A & B from city jurisdiction, and developers from the Sky king Extension to Phelan Drive.

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

- Working Capital Reserve has increased \$802,850.
- Long Term Liabilities reserves has decreased \$2,850.

BU 2900000 FY 2025-26 Road Programs Statement		
1	Construction	89,479,765
2	Cost of Transfers	6,980,920
3	Grouped Lump-Sum Other	170,589,778
	Total Financing Uses	267,050,463

Project No.	Project Description	Fiscal Year 2025-26 Budget
P000568	A.C. Overlay / Pavement SB1	-
P834752	A.C. Overlay Project 2024 - Phase A	3,500,000
P554485	A.C. Overlay Project 2024 - Phase B	2,360,000
P168331	A.C. Overlay Project 2024 - Phase C	1,660,000
P559792	A.C. Overlay Project 2024 - Phase D	3,395,000
P958882	A.C. Overlay Project 2025 - Phase A	23,963,000
P259960	A.C. Overlay Project 2025 - Phase B	14,569,000
P203887	A.C. Overlay Project 2026 - Phase A	3,350,000
P181853	A.C. Overlay Project 2026 - Phase B	3,350,000
P497809	Alta Arden Expressway - Phase 1	289,500
P000571	Arden Way Complete Streets - Phase 1	6,923,996
P549095	Arden Way Complete Streets - Phase 2	1,079,736
P108977	Bradshaw Road at Jackson Road Intersection Improvements	1,995,200
P000061	Curb, Gutter, and Sidewalk Replacement	-
P000074	Franklin Boulevard Bridge Replacement at Lost Slough	9,098,716
P669463	Freeport Delta Monument Signs Project	130,925
P489143	Green Tree and East Parkway Improvements	216,000
P000077	Hazel Avenue at U.S. Highway 50 Interchange	6,410,384
P000093	Michigan Bar Road Bridge Replacement at Cosumnes River	2,172,444
P000095	New Hope Road Bridge Replacement at Grizzly Slough	1,354,095
P408436	Oakdale Elementary, College Oak Drive, and Roseville Road Improvements	32,000
P456241	Rosemont Street Lighting Project - Phase 3	378,953
P731939	Sidewalk Replacement Project 2025	520,000
P105894	Sidewalk Replacement Project SHRA Fruitridge Area - Phase 2	288,000
P741413	Skyking Extension & Phelan Drive	1,135,000
P201396	South Sacramento Affordable Housing Pedestrian Improvements	181,500
P316320	Sunrise Boulevard Wall Replacement Project	197,500
P000105	Twin Cities Road Bridge Replacement at Snodgrass Slough	277,316
P422917	Tyler Island Bridge Road over Georgiana Slough	321,500
P000106	Walnut Grove Over Sacramento River Bridge Maintenance	330,000
	Total Appropriations	89,479,765

SCTDF Capital Fund

Budget Unit Functions & Responsibilities

The **Sacramento County Transportation Development Fee (SCTDF) Capital Fund** provides financing through the SCTDF/Transit Impact Fee (TIF) Program for transportation and transit improvements. Development fees are generated by new land development, allowed by the present County General Plan and land use zoning, and are charged when commercial and residential building permits are approved. Fees vary within six geographical districts encompassing the entire unincorporated area of Sacramento County. The SCTDF funds improvements to major roadway, bicycle, and pedestrian facilities needed to accommodate travel demand generated by new development through approximately 2050. The TIF funds transit facilities and transit-related improvements. The SCTDF Capital Fund includes two programs:

- SCTDF Administration
- SCTDF Districts

Goals

- To disperse collected fees to construct, maintain, and improve roads at a level that promotes well-planned housing and business development.
- Accommodate travel demand generated by new development.

Accomplishments

- Funded capital projects that provided improvements to support economic development and revitalization, including Fair Oaks Boulevard Improvements Phase 3, Elverta Road Widening (Watt to Dutch Haven), Waterman Road CCTC Crossing, and Eschinger Road Improvements – Bruceville to Carroll projects.
- Continue administering the Statewide Community Infrastructure (SCIP) and fee deferral programs.

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					
Sacramento County Transportation Development Fee Administration	\$214,625	\$711,298	\$849,254	\$137,956	19.4%
Sacramento County Transportation Development Fee Districts	\$4,628,908	\$28,363,597	\$38,247,546	\$9,883,949	34.8%
Gross Expenditures/Appropriations	\$4,843,534	\$29,074,895	\$39,096,800	\$10,021,905	34.5%
Total Expenditures/Appropriations	\$4,843,534	\$29,074,895	\$39,096,800	\$10,021,905	34.5%
Provision for Reserves	\$—	\$350,000	\$280,244	\$(69,756)	(19.9)%
Total Financing Uses	\$4,843,534	\$29,424,895	\$39,377,044	\$9,952,149	33.8%
Revenue	\$19,978,805	\$15,227,678	\$17,283,018	\$2,055,340	13.5%
Total Interfund Reimbursements	\$(1,802,367)	\$—	\$—	\$—	—%
Total Revenue	\$18,176,438	\$15,227,678	\$17,283,018	\$2,055,340	13.5%
Total Use of Fund Balance	\$864,311	\$14,197,217	\$22,094,026	\$7,896,809	55.6%
Total Financing Sources	\$19,040,749	\$29,424,895	\$39,377,044	\$9,952,149	33.8%
Net Cost	\$(14,197,215)	\$—	\$—	\$—	—%

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	\$3,195,623	\$8,808,831	\$11,566,911	\$2,758,080	31.3%
Other Charges	\$49,400	\$63,900	\$75,000	\$11,100	17.4%
Interfund Charges	\$1,598,511	\$20,202,164	\$27,454,889	\$7,252,725	35.9%
Gross Expenditures/Appropriations	\$4,843,534	\$29,074,895	\$39,096,800	\$10,021,905	34.5%
Total Expenditures/Appropriations	\$4,843,534	\$29,074,895	\$39,096,800	\$10,021,905	34.5%
Provision for Reserves	\$—	\$350,000	\$280,244	\$(69,756)	(19.9)%
Total Financing Uses	\$4,843,534	\$29,424,895	\$39,377,044	\$9,952,149	33.8%
Licenses, Permits & Franchises	\$16,767,038	\$12,815,000	\$13,892,321	\$1,077,321	8.4%
Revenue from Use Of Money & Property	\$2,827,009	\$1,809,000	\$2,685,000	\$876,000	48.4%
Intergovernmental Revenues	\$3,274	\$128,678	\$121,611	\$(7,067)	(5.5)%
Charges for Services	\$(202,056)	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$583,540	\$475,000	\$584,086	\$109,086	23.0%
Revenue	\$19,978,805	\$15,227,678	\$17,283,018	\$2,055,340	13.5%
Other Interfund Reimbursements	\$(1,802,367)	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$(1,802,367)	\$—	\$—	\$—	—%
Total Revenue	\$18,176,438	\$15,227,678	\$17,283,018	\$2,055,340	13.5%
Reserve Release	\$—	\$—	\$9,057,362	\$9,057,362	—%
Fund Balance	\$864,311	\$14,197,217	\$13,036,664	\$(1,160,553)	(8.2)%
Total Use of Fund Balance	\$864,311	\$14,197,217	\$22,094,026	\$7,896,809	55.6%
Total Financing Sources	\$19,040,749	\$29,424,895	\$39,377,044	\$9,952,149	33.8%
Net Cost	\$(14,197,215)	\$—	\$—	\$—	—%

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.

BU 2910000 FY 2025-26 Road Programs Statement		
1	Construction	2,624,500
2	Cost of Transfers	27,454,889
3	Grouped Lump-Sum Other	9,297,655
	Total Financing Uses	39,377,044

Project No.	Project Description	Fiscal Year 2025-26 Budget
P018111	Eschinger Road Improvements - Bruceville Road to Carroll Road	684,500
P000572	Grant Line Road Improvements	1,800,000
P300157	Waterman Road at CCTC Railroad Crossing Project	140,000
	Total Appropriations	2,624,500

Sacramento County Transportation Development Fee Administration

Program Overview

SCTDF Administration provides support services for the SCTDF/TIF program including fiscal services for the SCTDF Fee Deferral Program that encourages economic development through deferral of fees, and technical support for the SCTDF 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					
Services & Supplies	\$214,625	\$711,298	\$849,254	\$137,956	19.4%
Gross Expenditures/Appropriations	\$214,625	\$711,298	\$849,254	\$137,956	19.4%
Total Expenditures/Appropriations	\$214,625	\$711,298	\$849,254	\$137,956	19.4%
Provision for Reserves	\$—	\$350,000	\$280,244	\$(69,756)	(19.9)%
Total Financing Uses	\$214,625	\$1,061,298	\$1,129,498	\$68,200	6.4%
Revenue from Use Of Money & Property	\$91,127	\$58,000	\$86,000	\$28,000	48.3%
Miscellaneous Revenues	\$576,841	\$475,000	\$584,086	\$109,086	23.0%
Revenue	\$667,968	\$533,000	\$670,086	\$137,086	25.7%
Total Revenue	\$667,968	\$533,000	\$670,086	\$137,086	25.7%
Fund Balance	\$74,955	\$528,298	\$459,412	\$(68,886)	(13.0)%
Total Use of Fund Balance	\$74,955	\$528,298	\$459,412	\$(68,886)	(13.0)%
Total Financing Sources	\$742,923	\$1,061,298	\$1,129,498	\$68,200	6.4%
Net Cost	\$(528,297)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Increased engineering and consulting costs for the Development Fee Update Study.

The change in total revenues is due to:

- An Increase in anticipated interest earnings.
- Increased SCTDF administrative fees linked to permits where SCTDF impact fees are paid.

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

- Working Capital Reserve has increased \$280,244.

Sacramento County Transportation Development Fee Districts

Program Overview

SCTDF Districts program provides complete or partial financing for transportation and transit improvements in six geographical districts, as identified in the SCTDF Nexus Study. Allocation of SCTDF and transit funds to specific projects is based on project need and the availability of revenues within the program. Fee revenue availability is dependent upon the level of development activity.

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	\$2,980,997	\$8,097,533	\$10,717,657	\$2,620,124	32.4%
Other Charges	\$49,400	\$63,900	\$75,000	\$11,100	17.4%
Interfund Charges	\$1,598,511	\$20,202,164	\$27,454,889	\$7,252,725	35.9%
Gross Expenditures/Appropriations	\$4,628,908	\$28,363,597	\$38,247,546	\$9,883,949	34.8%
Total Expenditures/Appropriations	\$4,628,908	\$28,363,597	\$38,247,546	\$9,883,949	34.8%
Total Financing Uses	\$4,628,908	\$28,363,597	\$38,247,546	\$9,883,949	34.8%
Licenses, Permits & Franchises	\$16,767,038	\$12,815,000	\$13,892,321	\$1,077,321	8.4%
Revenue from Use Of Money & Property	\$2,735,882	\$1,751,000	\$2,599,000	\$848,000	48.4%
Intergovernmental Revenues	\$3,274	\$128,678	\$121,611	\$(7,067)	(5.5)%
Charges for Services	\$(202,056)	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$6,699	\$—	\$—	\$—	—%
Revenue	\$19,310,837	\$14,694,678	\$16,612,932	\$1,918,254	13.1%
Other Interfund Reimbursements	\$(1,802,367)	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$(1,802,367)	\$—	\$—	\$—	—%
Total Revenue	\$17,508,470	\$14,694,678	\$16,612,932	\$1,918,254	13.1%
Reserve Release	\$—	\$—	\$9,057,362	\$9,057,362	—%
Fund Balance	\$789,356	\$13,668,919	\$12,577,252	\$(1,091,667)	(8.0)%
Total Use of Fund Balance	\$789,356	\$13,668,919	\$21,634,614	\$7,965,695	58.3%
Total Financing Sources	\$18,297,826	\$28,363,597	\$38,247,546	\$9,883,949	34.8%
Net Cost	\$(13,668,918)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Increased costs for Eschinger Road Improvements from Bruceville to Carroll capital project.

- Net increased transfers to the Road Fund (BU 2900000) and Transportation Sales Tax (BU 2140000) budget units for capital projects: Elverta Road Widening, Bradshaw Road at Jackson Road Intersection, Hazel Avenue at US 50 Interchange, and South Watt Avenue Improvements from Florin Road to State Route 16.

The change in total revenues is due to:

- An increase in anticipated interest earnings.
- An increase in anticipated roadway development revenues, and an increase in the Folsom fees collected in the Sphere of Influence.

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

- Working Capital Reserve has decreased \$9,057,362.

Rural Transit Program

Budget Unit Functions & Responsibilities

The Department of Transportation (DOT) provides transportation planning, traffic management, design, purchasing, contract, administrative, and funding support for the **Rural Transit** Program. Program services include urban light rail and bus service, express commuter buses from suburban cities, assisted paratransit dial-a-ride service for the disabled, and rural lifeline service running once-a-day or once-a-week. Services are provided through two programs:

- East County Transit Area
- Galt Transit Area

Accomplishments

- Expanded Highway 99 Express route operations offering Saturday services starting in April 2024.
- Increased annual ridership across both programs from Fiscal Year 2022-23 to Fiscal Year 2023-24.

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					
East County Transit Area	\$123,273	\$183,763	\$183,625	\$(138)	(0.1)%
Galt Transit Area	\$2,734,143	\$2,939,393	\$3,132,531	\$193,138	6.6%
Gross Expenditures/Appropriations	\$2,857,416	\$3,123,156	\$3,316,156	\$193,000	6.2%
Total Expenditures/Appropriations	\$2,857,416	\$3,123,156	\$3,316,156	\$193,000	6.2%
Revenue	\$3,313,565	\$2,807,502	\$3,185,419	\$377,917	13.5%
Total Revenue	\$3,313,565	\$2,807,502	\$3,185,419	\$377,917	13.5%
Net Cost	\$(456,149)	\$315,654	\$130,737	\$(184,917)	(58.6)%

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	\$324,311	\$637,983	\$583,819	\$(54,164)	(8.5)%
Other Charges	\$2,109,615	\$2,330,173	\$2,222,337	\$(107,836)	(4.6)%
Equipment	\$423,490	\$155,000	\$510,000	\$355,000	229.0%
Gross Expenditures/Appropriations	\$2,857,416	\$3,123,156	\$3,316,156	\$193,000	6.2%
Total Expenditures/Appropriations	\$2,857,416	\$3,123,156	\$3,316,156	\$193,000	6.2%
Taxes	\$1,249,317	\$912,109	\$1,365,632	\$453,523	49.7%
Revenue from Use Of Money & Property	\$101,313	\$49,000	\$85,000	\$36,000	73.5%
Intergovernmental Revenues	\$1,860,331	\$1,716,314	\$1,600,225	\$(116,089)	(6.8)%
Charges for Services	\$101,814	\$112,079	\$116,562	\$4,483	4.0%
Miscellaneous Revenues	\$790	\$—	\$—	\$—	—%
Other Financing Sources	\$—	\$18,000	\$18,000	\$—	—%
Revenue	\$3,313,565	\$2,807,502	\$3,185,419	\$377,917	13.5%
Total Revenue	\$3,313,565	\$2,807,502	\$3,185,419	\$377,917	13.5%
Net Cost	\$(456,149)	\$315,654	\$130,737	\$(184,917)	(58.6)%

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.

East County Transit Area

Program Overview

East County Transit Area, which operates the Amador Transit system, provides morning and evening commuter transit service from Rancho Murieta to Downtown Sacramento.

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	\$26,679	\$45,763	\$45,625	\$(138)	(0.3)%
Other Charges	\$96,594	\$138,000	\$138,000	\$—	—%
Gross Expenditures/Appropriations	\$123,273	\$183,763	\$183,625	\$(138)	(0.1)%
Total Expenditures/Appropriations	\$123,273	\$183,763	\$183,625	\$(138)	(0.1)%
Taxes	\$161,594	\$179,763	\$173,625	\$(6,138)	(3.4)%
Revenue from Use Of Money & Property	\$10,507	\$4,000	\$10,000	\$6,000	150.0%
Revenue	\$172,101	\$183,763	\$183,625	\$(138)	(0.1)%
Total Revenue	\$172,101	\$183,763	\$183,625	\$(138)	(0.1)%
Net Cost	\$(48,828)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in accounting services from the Department of Finance (DOF), which is offset by a decrease in contract writing and invoice services from the Department of General Services (DGS).

The change in total revenue is due to:

- An increase in anticipated interest earnings, which is offset by a decrease in claimable expenses from the Transportation Development Act (TDA).

Net cost reflects no change in retained earnings.

Galt Transit Area

Program Overview

Galt Area Transit, also known as South County Transit Link (SCT/Link), establishes transit services for the residents of Galt and the southern portion of Sacramento County. Sacramento County and the City of Galt manage administration and funding for SCT/Link, which provides three services:

- Dial-a-ride service in the City of Galt and Herald.
- Delta Route, a fixed route/deviation request service linking communities in the Delta to Galt and Lodi.
- Highway 99 Service, a fixed route service connecting the City of Galt with the cities of Lodi, Elk Grove, and South Sacramento.

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	\$297,632	\$592,220	\$538,194	\$(54,026)	(9.1)%
Other Charges	\$2,013,021	\$2,192,173	\$2,084,337	\$(107,836)	(4.9)%
Equipment	\$423,490	\$155,000	\$510,000	\$355,000	229.0%
Gross Expenditures/Appropriations	\$2,734,143	\$2,939,393	\$3,132,531	\$193,138	6.6%
Total Expenditures/Appropriations	\$2,734,143	\$2,939,393	\$3,132,531	\$193,138	6.6%
Taxes	\$1,087,723	\$732,346	\$1,192,007	\$459,661	62.8%
Revenue from Use Of Money & Property	\$90,806	\$45,000	\$75,000	\$30,000	66.7%
Intergovernmental Revenues	\$1,860,331	\$1,716,314	\$1,600,225	\$(116,089)	(6.8)%
Charges for Services	\$101,814	\$112,079	\$116,562	\$4,483	4.0%
Miscellaneous Revenues	\$790	\$—	\$—	\$—	—%
Other Financing Sources	\$—	\$18,000	\$18,000	\$—	—%
Revenue	\$3,141,464	\$2,623,739	\$3,001,794	\$378,055	14.4%
Total Revenue	\$3,141,464	\$2,623,739	\$3,001,794	\$378,055	14.4%
Net Cost	\$(407,321)	\$315,654	\$130,737	\$(184,917)	(58.6)%

Summary of Changes

The change in total appropriations is due to:

- An increase in audit and compliance services.
- An increase in equipment (three buses), and supply costs, such as connect card installations, vehicle kits, map holders, and other ancillary supplies, which is offset by a decrease in depreciation expenses, and transportation staff time required to manage the program.

The change in total revenue is due to:

- Increased claimable expenses from the Transportation Development Act (TDA).
- Increased interest income resulting from higher interest rates, which is offset by a decrease in claimable costs from the City of Galt.

Net cost reflects a decrease in retained earnings.

Sacramento County LM CFD 2004-2

Budget Unit Functions & Responsibilities

Sacramento County Landscape Maintenance Community Facilities District No. 2004-2 (District) is located within the Unincorporated Area of Sacramento County. This District is financed by special taxes that appear as direct levies on all property tax bills within the boundaries of the District, except those exempt by statute. The District provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, plant replacement, and wall repairs. Services funded by the District are managed by the Department of Transportation.

Goals

- Ensure district funding is available for landscape maintenance within the District.
- Provide landscape maintenance and other services in a manner that enhances and benefits the community within the District.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Sacramento County Landscape Maintenance CFD No. 2004-2	\$359,858	\$510,298	\$550,410	\$40,112	7.9%
Gross Expenditures/Appropriations	\$359,858	\$510,298	\$550,410	\$40,112	7.9%
Total Expenditures/Appropriations	\$359,858	\$510,298	\$550,410	\$40,112	7.9%
Provision for Reserves	\$51,028	\$107,617	\$—	\$(107,617)	(100.0)%
Total Financing Uses	\$410,886	\$617,915	\$550,410	\$(67,505)	(10.9)%
Revenue	\$427,070	\$443,670	\$467,462	\$23,792	5.4%
Total Revenue	\$427,070	\$443,670	\$467,462	\$23,792	5.4%
Total Use of Fund Balance	\$158,061	\$174,245	\$82,948	\$(91,297)	(52.4)%
Total Financing Sources	\$585,131	\$617,915	\$550,410	\$(67,505)	(10.9)%
Net Cost	\$(174,245)	\$—	\$—	\$—	—%

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	\$340,519	\$487,298	\$526,910	\$39,612	8.1%
Other Charges	\$2,593	\$3,000	\$3,000	\$—	—%
Interfund Charges	\$16,746	\$20,000	\$20,500	\$500	2.5%
Gross Expenditures/Appropriations	\$359,858	\$510,298	\$550,410	\$40,112	7.9%
Total Expenditures/Appropriations	\$359,858	\$510,298	\$550,410	\$40,112	7.9%
Provision for Reserves	\$51,028	\$107,617	\$—	\$(107,617)	(100.0)%
Total Financing Uses	\$410,886	\$617,915	\$550,410	\$(67,505)	(10.9)%
Revenue from Use Of Money & Property	\$17,308	\$12,000	\$15,000	\$3,000	25.0%
Charges for Services	\$409,762	\$431,670	\$452,462	\$20,792	4.8%
Revenue	\$427,070	\$443,670	\$467,462	\$23,792	5.4%
Total Revenue	\$427,070	\$443,670	\$467,462	\$23,792	5.4%
Reserve Release	\$—	\$—	\$77,461	\$77,461	—%
Fund Balance	\$158,061	\$174,245	\$5,487	\$(168,758)	(96.9)%
Total Use of Fund Balance	\$158,061	\$174,245	\$82,948	\$(91,297)	(52.4)%
Total Financing Sources	\$585,131	\$617,915	\$550,410	\$(67,505)	(10.9)%
Net Cost	\$(174,245)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Increased contract landscape maintenance costs.
- Increased electricity and water utility costs.

The change in total revenue is due to:

- Increased special assessment rates.
- Increased interest earnings resulting from higher pooled interest rates.

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

- Working Capital Reserve has decreased \$77,461.

Transportation-Sales Tax

Budget Unit Functions & Responsibilities

The **Transportation - Sales Tax** Fund provides financing for public road improvements in the unincorporated area of Sacramento County using funds derived primarily from the Measure A Transportation Sales Tax initiative, originally approved by the voters in November 1988. This initiative was in effect for twenty years. The voters approved a renewal effective in 2009, which will continue for 30 years. The County receives this revenue from the Sacramento Transportation Authority in accordance with a regional formula and an approved Entity Annual Expenditure Plan. The funds are used to provide ongoing road maintenance, improve and construct new bikeways and pedestrian walkways, design and construct new roads, support elderly and disabled accessibility projects, construct and improve existing traffic signals, and conduct State highway project studies.

Goals

- Repair existing roadways, construct new highways and local streets, expand public transit, relieve traffic congestion, and improve air quality using Transportation Sales Tax funding.
- Construct and improve pedestrian and bicycle facilities within the unincorporated area of Sacramento County.
- Construct and improve traffic signals and other safety improvements.

Accomplishments

- Continued efforts to improve existing roadways with the following projects: South Watt Avenue Improvements Florin Road to State Route 16, Watt Avenue Complete Street Improvement – Roseville to Orange Grove, and Elverta Road – Watt Avenue to Dutch Haven projects.
- Construction to improve pedestrian and bicycle facilities started in the following projects: Bell Avenue Safe Routes to School, Florin Road Bicycle and Pedestrian Improvements – Franklin to Power Inn, Fair Oaks Boulevard Bicycle and Pedestrian Mobility Phase 2, South Sacramento Sidewalk Gap Closure, and North Watt Avenue Pedestrian Improvements projects.
- Continued efforts to improve traffic control and safety through the continuous projects/programs: Countywide Sidewalk Improvements, Neighborhood Traffic Program, Intersection Improvements, and Safe Routes to School Program. Projects include the Retro-Reflective Signal Backplate Installation, School Flashing Beacons Installation, South Sacramento Safe Route to School, Fair Oaks Boulevard at Kenneth Traffic Signal, and Wyda Way Sidewalk Infill

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					
Transportation Sales Tax	\$39,442,119	\$98,354,336	\$132,271,874	\$33,917,538	34.5%
Gross Expenditures/Appropriations	\$39,442,119	\$98,354,336	\$132,271,874	\$33,917,538	34.5%
Total Expenditures/Appropriations	\$39,442,119	\$98,354,336	\$132,271,874	\$33,917,538	34.5%
Total Financing Uses	\$39,442,119	\$98,354,336	\$132,271,874	\$33,917,538	34.5%
Revenue	\$38,929,174	\$84,522,255	\$104,296,023	\$19,773,768	23.4%
Total Interfund Reimbursements	\$648,835	\$11,590,081	\$25,544,076	\$13,953,995	120.4%
Total Revenue	\$39,578,009	\$96,112,336	\$129,840,099	\$33,727,763	35.1%
Total Use of Fund Balance	\$2,106,110	\$2,242,000	\$2,431,775	\$189,775	8.5%
Total Financing Sources	\$41,684,119	\$98,354,336	\$132,271,874	\$33,917,538	34.5%
Net Cost	\$(2,242,000)	\$—	\$—	\$—	—%

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	\$12,402,428	\$67,992,566	\$102,073,275	\$34,080,709	50.1%
Other Charges	\$1,995,001	\$2,623,270	\$2,317,000	\$(306,270)	(11.7)%
Interfund Charges	\$25,044,691	\$27,738,500	\$27,881,599	\$143,099	0.5%
Gross Expenditures/Appropriations	\$39,442,119	\$98,354,336	\$132,271,874	\$33,917,538	34.5%
Total Expenditures/Appropriations	\$39,442,119	\$98,354,336	\$132,271,874	\$33,917,538	34.5%
Total Financing Uses	\$39,442,119	\$98,354,336	\$132,271,874	\$33,917,538	34.5%
Taxes	\$34,623,046	\$43,857,723	\$56,230,483	\$12,372,760	28.2%
Revenue from Use Of Money & Property	\$500,096	\$256,000	\$294,000	\$38,000	14.8%
Intergovernmental Revenues	\$3,805,540	\$40,408,532	\$47,771,540	\$7,363,008	18.2%
Miscellaneous Revenues	\$492	\$—	\$—	\$—	—%
Revenue	\$38,929,174	\$84,522,255	\$104,296,023	\$19,773,768	23.4%
Other Interfund Reimbursements	\$648,835	\$11,590,081	\$25,544,076	\$13,953,995	120.4%
Total Interfund Reimbursements	\$648,835	\$11,590,081	\$25,544,076	\$13,953,995	120.4%
Total Revenue	\$39,578,009	\$96,112,336	\$129,840,099	\$33,727,763	35.1%
Fund Balance	\$2,106,110	\$2,242,000	\$2,431,775	\$189,775	8.5%
Total Use of Fund Balance	\$2,106,110	\$2,242,000	\$2,431,775	\$189,775	8.5%
Total Financing Sources	\$41,684,119	\$98,354,336	\$132,271,874	\$33,917,538	34.5%
Net Cost	\$(2,242,000)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Projects that will conclude construction in Fiscal Year 2024-2025: Sidewalk Infill Arden-Arcade and Carmichael, South Sacramento Safe Route to School and Watt Avenue Sidewalk Gap Closure.
- Projects with construction continuing into Fiscal Year 2025-2026: South Watt Avenue Improvements – Florin Road to State Route 16, Watt Avenue Complete Street Improvement, Elverta Road – Watt Avenue to Dutch Haven, Fair Oaks Boulevard Bicycle and Pedestrian Mobility Phase 2, and Florin Road Bicycle and Pedestrian Improvement – Franklin to Power Inn projects.
- Increased interfund charges to the Road Fund budget (BU 2900000) for capital projects Arden Complete Streets Phase 1 and Phase 2.

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

- Increased interfund transfers from the Road Fund (BU 2900000) and Sacramento County Transportation Development Fee Capital Fund (BU 2910000) budget units for the following capital construction projects: Florin Road Bicycle and Pedestrian Improvements – Franklin to Power Inn, Madison Avenue – Fair Oaks to

Hazel, South Watt Avenue Improvements Florin Road to State Route 16, Watt Avenue Complete Street Improvement, and Elverta Road – Watt Avenue to Dutch Haven projects.

- Increased intergovernmental, State aid and Federal revenues directly related to claimable expenditures.
- Increased Measure A Sales Tax revenues directly related to claimable expenditures.

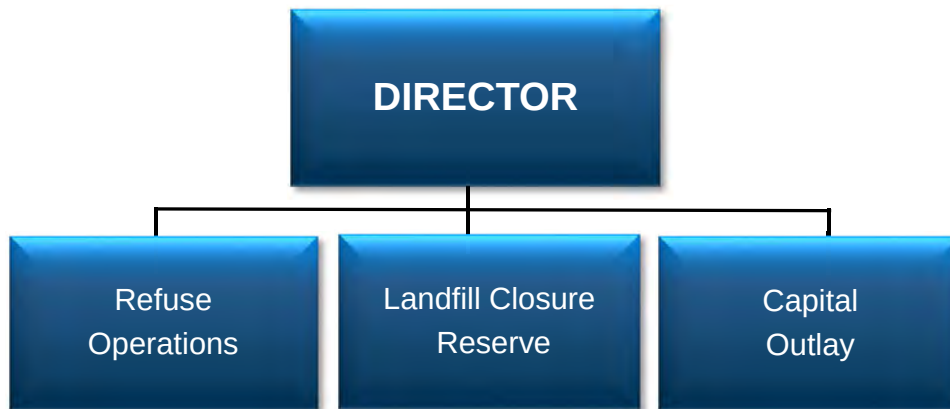
Reserve changes from the prior year Adopted Budget are detailed below:

- There are no changes to reserves.

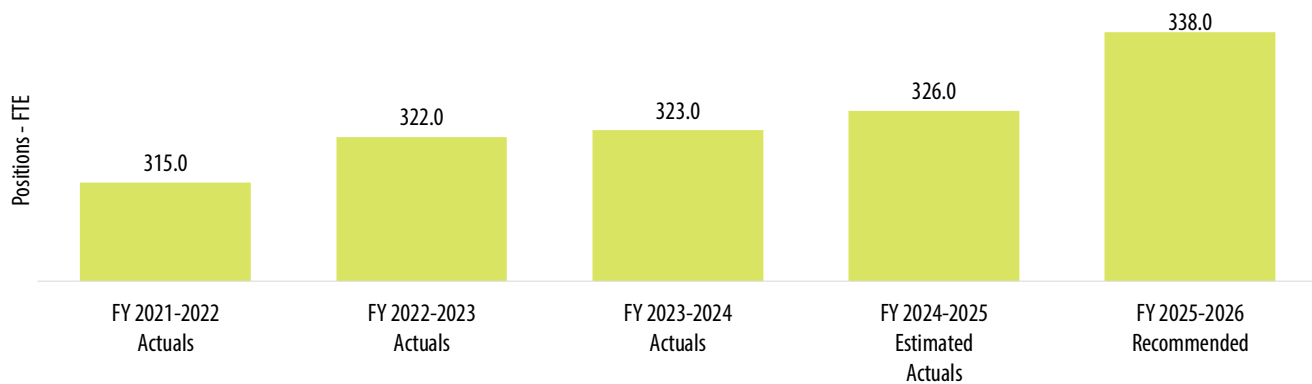
BU 2140000 FY 2025-26 Road Programs Statement		
1	Construction	99,262,542
2	Cost of Transfers	27,881,599
3	Grouped Lump-Sum Other	5,127,733
	Total Financing Uses	132,271,874

Project No.	Project Description	Fiscal Year 2025-26 Budget
P000059	Active Transportation Plan Implementation – Various Location	85,000
P982008	Bell Street Safe Routes to School (SRTS)	2,426,166
P263766	Complete Pedestrian Trips	1,488,600
P997046	Countdown Pedestrian Head Installation Project	194,300
P211016	Elkhorn Boulevard Complete Streets	772,246
P000066	Elverta Road Widening – Dutch Haven Boulevard to Watt Avenue	5,827,432
P487844	Fair Oaks Boulevard at Kenneth Avenue Traffic Signal	807,833
P000573	Fair Oaks Boulevard Bicycle and Pedestrian Mobility Project	8,286,850
P000071	Florin Road Bicycle and Pedestrian Improvement Project	8,727,328
P000575	Folsom Boulevard Complete Street Improvements – Phase 2	472,500
P106554	Greenback Lane Improvements and Undergrounding	2,112,506
P000090	Madison Avenue Widening – Fair Oaks Boulevard to Hazel Avenue	1,208,450
P000094	Neighborhood Traffic Management Program	500,000
P957315	North Watt Avenue Area Pedestrian Improvements	351,500
P076383	Retro-reflective Signal Backplate Installation Project	875,200
P163256	School Flashing Beacons Installation Project	202,575
P000578	Sidewalk Infill - Arden Arcade and Carmichael Area	212,500
P951006	South Sacramento County Safe Routes to School (SRTS) Project	308,609
P738803	South Sacramento Sidewalk Gap Closure Project	908,872
P000103	South Watt Avenue Improvements – Florin Road to Jackson Road (SR16)	49,754,916
P753482	Stockton Boulevard Complete Streets Project	736,291
P000107	Watt Avenue Complete Streets	12,785,868
P483733	Wyda Way Sidewalk Infill	217,000
	Total Appropriations	99,262,542

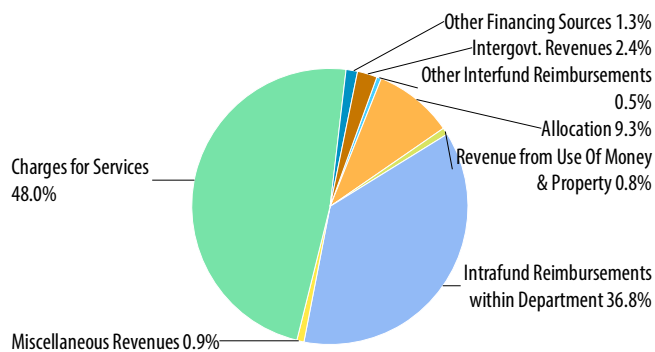
Solid Waste Enterprise
Department Structure
Keith Goodrich, P.E., Director



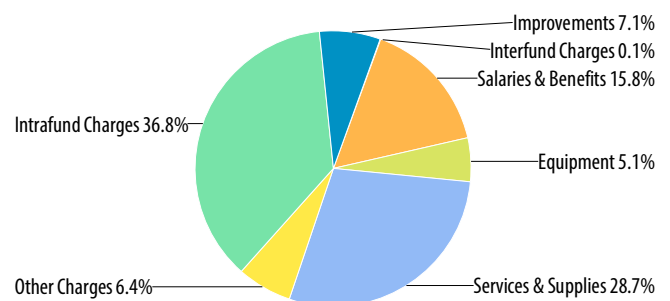
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Solid Waste Enterprise**, also referred to as the Department of Waste Management and Recycling (DWMR), operates the County's residential municipal solid waste system from curbside collection to recovery of recyclable materials and landfill disposal of refuse. DWMR is responsible for planning, developing, operating and maintaining integrated solid waste management services in unincorporated Sacramento County. Services are provided through the following programs:

- Administration and Support
- Capital Outlay Fund
- Collections
- Kiefer Landfill
- North Area Recovery Station (NARS)

Goals

- Complete the new Commercial Waste Transfer Building at NARS to add 50,000 square feet of additional tipping space and begin site operational improvements to update circulation, organic transfer upgrades, safety, and customer experience.
- Continue to develop and implement department wide culture initiative strategies that prioritize, and support identified recommendations to focus on key areas that emphasize core values such as inclusivity, communication, proactive leadership, and continuous improvement.
- Install and implement in-cab technologies into Collection equipment that will provide video retention, service verification, routing support, and other necessary routing data. In addition, train employees and develop processes with 311 and CUBS to support implementation of in-cab data system.

Accomplishments

- The NARS site continued construction on the largest project in department history as part of the Master Plan for the site while continuing to remain fully open for business to commercial and residential customers in the reduced footprint. In addition, completed construction and began filling operations in Module 4 at Kiefer Landfill, significantly increasing available site disposal capacity.
- Implemented the SMITH defensive driving training system with over half of the department's staff, focusing on over the road operators. This training is scientifically based and proven to reduce collisions and incidents on the roadway.
- Completed procurement and entered into contract for in-cab technologies for Collections equipment.

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 Support	\$26,943,015	\$37,752,679	\$37,884,305	\$131,626	0.3%
Capital Outlay Fund	\$47,148,976	\$83,275,992	\$57,819,046	\$(25,456,946)	(30.6)%
Collections	\$91,354,121	\$106,606,289	\$114,164,659	\$7,558,370	7.1%
Kiefer Landfill	\$42,484,728	\$32,815,783	\$34,055,519	\$1,239,736	3.8%
North Area Recovery Station (NARS)	\$55,321,677	\$61,540,666	\$69,545,686	\$8,005,020	13.0%
Gross Expenditures/Appropriations	\$263,252,517	\$321,991,409	\$313,469,215	\$(8,522,194)	(2.6)%
Total Intrafund Reimbursements	\$(92,283,001)	\$(105,231,107)	\$(115,455,067)	\$(10,223,960)	9.7%
Total Expenditures/Appropriations	\$170,969,516	\$216,760,302	\$198,014,148	\$(18,746,154)	(8.6)%
Revenue	\$148,479,671	\$186,156,743	\$167,269,869	\$(18,886,874)	(10.1)%
Total Interfund Reimbursements	\$864,306	\$1,735,725	\$1,644,395	\$(91,330)	(5.3)%
Total Revenue	\$149,343,977	\$187,892,468	\$168,914,264	\$(18,978,204)	(10.1)%
Net Cost	\$21,625,539	\$28,867,834	\$29,099,884	\$232,050	0.8%
Positions	323.0	326.0	338.0	12.0	3.7%

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	\$44,482,247	\$47,678,092	\$49,421,189	\$1,743,097	3.7%
Services & Supplies	\$78,133,473	\$86,945,189	\$89,835,814	\$2,890,625	3.3%
Other Charges	\$14,903,467	\$17,961,324	\$20,146,559	\$2,185,235	12.2%
Improvements	\$29,904,333	\$38,548,816	\$22,347,438	\$(16,201,378)	(42.0)%
Equipment	\$3,295,997	\$25,376,881	\$16,013,148	\$(9,363,733)	(36.9)%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$—	—%
Intrafund Charges	\$92,283,001	\$105,231,107	\$115,455,067	\$10,223,960	9.7%
Gross Expenditures/Appropriations	\$263,252,517	\$321,991,409	\$313,469,215	\$(8,522,194)	(2.6)%
Other Intrafund Reimbursements	\$(71,193,635)	\$(30,565,000)	\$—	\$30,565,000	(100.0)%
Intrafund Reimbursements within Department	\$(21,089,366)	\$(74,666,107)	\$(115,455,067)	\$(40,788,960)	54.6%
Total Intrafund Reimbursements	\$(92,283,001)	\$(105,231,107)	\$(115,455,067)	\$(10,223,960)	9.7%
Total Expenditures/Appropriations	\$170,969,516	\$216,760,302	\$198,014,148	\$(18,746,154)	(8.6)%
Revenue from Use Of Money & Property	\$3,959,652	\$634,132	\$2,590,704	\$1,956,572	308.5%
Intergovernmental Revenues	\$669,412	\$6,141,992	\$7,368,979	\$1,226,987	20.0%
Charges for Services	\$139,139,667	\$139,171,389	\$150,593,920	\$11,422,531	8.2%
Miscellaneous Revenues	\$4,674,261	\$5,541,608	\$2,666,266	\$(2,875,342)	(51.9)%
Other Financing Sources	\$36,679	\$34,667,622	\$4,050,000	\$(30,617,622)	(88.3)%
Revenue	\$148,479,671	\$186,156,743	\$167,269,869	\$(18,886,874)	(10.1)%
Other Interfund Reimbursements	\$864,306	\$1,735,725	\$1,644,395	\$(91,330)	(5.3)%
Total Interfund Reimbursements	\$864,306	\$1,735,725	\$1,644,395	\$(91,330)	(5.3)%
Total Revenue	\$149,343,977	\$187,892,468	\$168,914,264	\$(18,978,204)	(10.1)%
Net Cost	\$21,625,539	\$28,867,834	\$29,099,884	\$232,050	0.8%
Positions	323.0	326.0	338.0	12.0	3.7%

Summary of Changes

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

Position counts have increased by 12.0 FTE from the prior year Adopted Budget due to:

- 12.0 FTE recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Support	659,652	—	—	659,652	5.0
Collections	992,765	—	—	992,765	3.0
Kiefer Landfill	621,250	—	—	621,250	2.0
North Area Recovery Station (NARS)	586,428	—	—	586,428	2.0

Structural Projects - \$22,347,438

- **\$13,712,000 - North Area Recovery Station - Commercial Waste and Organic Improvements.** This project continues with the construction of a new Commercial Waste and Organics Building to receive and transfer source-separated organic waste as mandated by SB1383 in a manner that best contains the material and mitigates odor, fire hazard, and environmental contamination. The project requires significant infrastructure, earthwork, retaining structures, loading equipment, scales, an interpretive center, paving, and facility modification in addition to the primary structure. This new building and associated infrastructure will further increase the site's capacity for solid waste transfer, alleviating several traffic and capacity issues.
- **\$2,113,966 – Kiefer Landfill - Gas and Leachate Management Systems Improvements.** This project includes expanding the Kiefer Landfill gas collection system in Module 4 (M4) and installing additional gas and leachate infrastructure in and around modules M1, M1-L, and M2. Additional gas collectors are required to maintain compliance with regulatory requirements. The project will involve the installation of new and replacement wells, horizontal gas collectors, control systems, new piping, instrumentation, electrification, and tanks. This budget also includes costs for scheduled replacement of flare stations, equipment items, and the leachate circulation system.
- **\$945,000 - Kiefer Landfill - Wastewater Handling System Improvements.** This project provides for the continued construction of a wastewater force main from Kiefer Landfill to the sewer system that will handle all the leachate produced at the landfill and the sewer system from the Engineering and Administration buildings. This project provides for implementing a long-term wastewater and leachate-handling solution as determined by an alternative evaluation study previously completed by a consultant.
- **\$755,747—North Area Recovery Station—Site Master Plan.** This project provides for new entrance facilities, scale expansion, safety and operational efficiency improvements, rerouting of infrastructure, relocation of existing activities, earthwork, easement, land acquisition, select paving projects, demolition, and stormwater improvements. This project represents the final immediate phase of significant design and construction improvements as part of a comprehensive Master Plan defined in the summer of 2019.

- **\$721,400 - Facility Improvements - Capital Renewal Forecast.** This project includes forecasted replacement needs of building systems and equipment at various DWMR buildings. The project scope is from a 2014-16 facility condition assessment, including buildings at six DWMR facilities.
- **\$431,000—Kiefer Landfill—Groundwater Monitoring and Remediation.** This project includes the construction of additional monitoring wells to define the groundwater contaminant plume and allow for landfill expansion. It also involves designing and constructing new high-capacity extraction wells to address migrating groundwater contamination.
- **\$383,120—Facility Improvements—Electric Vehicle Charging Stations.** This project involves installing heavy vehicle charging station infrastructure at North Collections and light vehicle electric vehicle (EV) charging stations at various DWMR-owned facilities. An AQMD grant partially offsets funding for the Heavy Vehicle charging station infrastructure.
- **\$380,000 - Kiefer Landfill - Liner and Ancillary Features.** This project includes planning, design, construction, construction management, inspections, reporting, and oversight associated with the construction of prepared excavation, landfill liner, leachate collection, landfill gas piping systems, infrastructure, drainage, and roadway for the Kiefer Landfill. Liner and supporting infrastructure already in progress is to be completed for the second phase of Module M4 and the first phase of Module 5.
- **\$349,950 – South Collections – DWMR Contribution to DGS Parking Lot Project.** This project includes site improvements to the South Collections Parking Lot, including securing the site and video surveillance. As part of a mutual agreement, DWMR will provide \$350,000 for the overall project being conducted by DGS.
- **\$340,000 - North Area Recovery Station—Shed Improvements.** This project includes rehabilitating and revitalizing the existing tipping shed facility at the North Area Recovery Station, including the construction of new stormwater drainage and pumping infrastructure, push wall freeboard modification, misting piping, fire suppression systems, concrete overtopping, and structural steel repair.
- **\$249,000—Kiefer Landfill—Wheel Wash Equipment.** This project improves the existing wheel wash system at Kiefer Landfill. It will involve installing replacement pumps and increasing the sedimentation basin size and flow characteristics.

- **\$247,600 - Kiefer Landfill—Tree Mitigation Irrigation System.** This project provides an irrigation system for tree plantings along the south side of Kiefer Boulevard to mitigate the tree canopy removed during the North Area Recovery Station master plan improvements project. The Sacramento Tree Foundation will cooperate with this project.
- **\$235,600 - Kiefer Landfill - Gas Plant Replacement Initiative.** This project includes preliminary planning and design to replace the existing Gas Plant located at Kiefer Landfill and integration of a replacement. All the existing power plant electricity purchase agreements and operating agreements expire in 2025; changes in technology and the electricity market will result in new opportunities and a new direction to utilize the methane gas produced. Construction costs of the new gas plant system are not included. The existing plant is fully depreciated and nearing the end of equipment life.
- **\$188,298 – North Collections - Building Renovation and Enhancement.** This project addresses existing building deficiencies concerning Americans with Disabilities Act requirements, Fire, Life, and Safety concerns, and evolving use requirements. These upgrades include expanding the men’s locker room to provide sufficient space for additional staff hired to meet state mandates and provide for changing gender balance considerations. The project consists of expanding the existing locker room by approximately 220 square feet, adding a new entrance for improved operational efficiency, and reconfiguring the restroom layouts.
- **\$185,000—Kiefer Landfill—ABOP Structure Improvements Project.** This project enhances safety and capability at the Kiefer Landfill Antifreeze Battery Oil and Paint (ABOP) Center. It includes fire suppression systems, a fume hood, and grading and drainage improvements.
- **\$165,000—North Collections—Site Perimeter Improvements.** This project includes installing an automated gate tied to the County security system to regulate ingress and egress from the unmonitored North Collections site and the adjacent North Area Recovery Station. Unauthorized entrance and exit have become a significant concern in recent years, and the Solid Waste Facility Permit specifically requires site security to be maintained.

- **\$155,000—Information Technology—Site Cameras and Server Upgrades.** This project adds to the current surveillance cameras installed at the Waste Management and Recycling Sites, which will allow for increased coverage and better security awareness at the sites. It also replaces or upgrades servers and connectivity hardware, electronic customer interfaces, and the site backbone.
- **\$154,000—Kiefer Landfill—Asphalt Pavement Rehabilitation. This project aims** to resurface the asphalt roads at the Kiefer Landfill, including the green waste, recycling, and self-haul drop-off areas. Future phases of this ongoing project include design, construction, construction management, and inspection for the repair and reconstruction of asphalt pavement at Kiefer Landfill.
- **\$153,000—Kiefer Landfill—Site Infrastructure Improvements.** Portions of the existing site infrastructure system need modification or extension to meet the facility's needs. The existing water system requires extension and reconfiguration, the transportation system needs the addition of some pullouts, signage, and speed control devices, and the drainage infrastructure requires additional drainage inlets, culverts, and channels.
- **\$143,000—Kiefer Landfill—Phase 2 Shoulder Improvements Project.** This project includes shoulder widening along Kiefer Boulevard in front of the Kiefer Landfill entrance. It also includes constructing a culvert and increasing the sight distance at the Kiefer Groundwater Treatment entrance from Kiefer Boulevard to aid with stormwater drainage and safety.
- **\$121,757—Facility Improvements—ADA Mitigation.** This project is part of a comprehensive plan to mitigate all ADA deficiencies at all DWMR Facilities. It includes upgrades and modifications as needed to remedy the existing concerns. The master DWMR Plan prioritizes the Public Path of Travel issues in the first years of the plan to maximize accessibility.
- **\$75,000—South Area Transfer Station—Flexspace and Rehabilitation.** This project includes site improvements to the South Area Transfer Station, including structural repairs to the top load area, concrete slopes, gate repairs, and stormwater compliance features.
- **\$62,000—North Area Recovery Station-Paving Rehabilitation.** This project involves resurfacing the asphalt surfaces at the North Area Recovery Station, including the green waste, recycling, service, and customer areas. In addition, Additional Pavement Management activities, including slurry seal and crack seal, will be added and integrated into a comprehensive program moving forward.

\$50,000 – Kiefer Landfill – Office Space Addition. The existing Kiefer Landfill engineering space, whose original construction dates to 1975, has existing concerns for Fire, Life, and Safety, does not fully comply with the Americans with Disabilities Act, and is functionally obsolete for housing all personnel stationed at the site with associated equipment now present at the facility. Additionally, more flex space and meeting rooms are needed. This project seeks to provide 4500 square feet of additional office space at the landfill to meet present and anticipated needs.

- **\$31,000—Kiefer Landfill—GPS Upgrades.** This project is for the purchase of additional and replacement Global Positioning System (GPS) grade control equipment for use in operations equipment at Kiefer Landfill. It allows for the replacement of fully depreciated equipment in current use.

Capital Equipment - \$16,013,148

\$4,640,000 – Collections - Automated Collection Trucks 3-Axle. This project is for the purchase of 8 fully automated side-loading collection trucks. These vehicles will be 3-axle trucks, with tag axle, powered by compressed natural gas fuel with right-hand drive. These units will replace fully depreciated units in the current service.

- **\$4,539,136 – Collections - Automated Collection Trucks 3-axle.** This project is for the purchase of 9 fully automated side-loading collection trucks. These vehicles will be 3-axle trucks, with tag axle, powered by compressed natural gas fuel with right-hand drive. These purchases will replace the fully depreciated units in the current service. (re-budget)
- **\$2,062,197 – Collections - Automated Collection Trucks 3-axle ZEV.** This project is for the purchase of 3 fully automated side-loading collection trucks. These vehicles will be 3-axle trucks with tag axles powered by ZEV engines with right-hand drive. These purchases will replace fully depreciated units in the current service. (re-budget)
- **\$1,076,196 – Collections (ABNCU) – Knuckleboom Trucks.** This project is for the purchase of 2 Knuckleboom trucks. This vehicle type is used in the neighborhood clean-up service. (growth and grant dependent)
- **\$1,076,196—Collections (ABNCU—Knuckleboom).** This project involves purchasing three rear knuckle booms. These vehicles will be used for our Appointment Neighborhood Clean-up (ABNCU) routes and single-stream recycling composition studies. They will be CNG-fueled vehicles replacing fully depreciated units currently in use.

- **\$663,430 – North Area Recovery Station – Tractors.** This project is for the purchase of 2 transfer tractors. This transfer tractor will be used primarily at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. This unit will replace a fully depreciated unit that is currently in use.
- **\$556,166—North Area Recovery Station—Trailers.** This project involves purchasing four transfer trailers. These trailers will be used primarily at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. They will replace fully depreciated units in current use.

\$492,000—Cart Yard—Cart Delivery Vehicles. This project involves purchasing two box van trucks to deliver and pick up residential collection carts. The trucks will replace fully depreciated trucks in the current cart yard fleet.
- **\$345,000—North Area Recovery Station—Terminal Tractor. This project involves one** terminal tractor for use at the North Area Recovery Station.
This unit is used to move into a position of empty and fully loaded trailers for shipment to the Kiefer landfill. This purchase will replace a fully depreciated unit that is currently in use.
- **\$279,300 – Kiefer Landfill – Tarp Machine.** This project is for two tarping machines. This type of equipment is used to lay a tarp on the landfill tipping area at the end of the day. This environmental requirement prevents animals from disturbing the waste. This project will replace a fully depreciated unit in current service.
- **\$150,724—Kiefer Landfill—Light Duty Trucks.** This project involves purchasing two light-duty trucks. These trucks will be used at the landfill for general duty and crew transport and will replace fully depreciated units in current use.
- **\$108,000—North Area Recovery Station—Forklift.** This project involves purchasing a forklift to be used on the pad for loading appliances, dumping bins, and other lifting jobs. The forklift will replace a fully depreciated unit currently in use.
- **\$24,803—Kiefer Landfill—Light Plant Replacement.** This project involves purchasing two light plants for the Kiefer Landfill. The light plants illuminate the working area and provide a safe environment for staff and customers. The purchase will replace fully depreciated units in current use.

Administration and Support

Program Overview

Administration and Support comprises the department's senior leadership and a staff of administration, accounting and finance, planning, special waste, and engineering professionals that provide management and administrative services in support of the department's operating programs. Specific services include, financial and business services, waste management program planning, management of regulatory compliance programs, public outreach, landfill engineering, facility planning and design, and special waste services. The following are some specific services managed by Administration and Support:

- Management of an open commercial franchise system for commercial waste collection and operation of programs to promote commercial sector diversion.
- Management and operation of household hazardous waste (HHW) drop-off facilities at NARS and Kiefer Landfill and collection of waste oil and filters from households at the curb.
- Management of a County program that provides waste disposal at the transfer station and landfill free-of-charge to community groups disposing of waste material collected from community clean-up efforts.

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	\$11,977,843	\$15,207,173	\$15,825,317	\$618,144	4.1%
Services & Supplies	\$13,734,520	\$18,441,710	\$18,342,017	\$(99,693)	(0.5)%
Other Charges	\$7,721	\$3,500	\$247,130	\$243,630	6,960.9%
Intrafund Charges	\$1,222,931	\$4,100,296	\$3,469,841	\$(630,455)	(15.4)%
Gross Expenditures/Appropriations	\$26,943,015	\$37,752,679	\$37,884,305	\$131,626	0.3%
Other Intrafund Reimbursements	\$(2,001,408)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(21,073,759)	\$(36,392,051)	\$(35,059,833)	\$1,332,218	(3.7)%
Total Intrafund Reimbursements	\$(23,075,167)	\$(36,392,051)	\$(35,059,833)	\$1,332,218	(3.7)%
Total Expenditures/Appropriations	\$3,867,848	\$1,360,628	\$2,824,472	\$1,463,844	107.6%
Revenue from Use Of Money & Property	\$2,084,368	\$260,976	\$620,840	\$359,864	137.9%
Intergovernmental Revenues	\$177,016	\$162,640	\$94,820	\$(67,820)	(41.7)%
Charges for Services	\$1,302,551	\$545,654	\$1,106,777	\$561,123	102.8%
Miscellaneous Revenues	\$303,913	\$307,358	\$258,384	\$(48,974)	(15.9)%
Revenue	\$3,867,848	\$1,276,628	\$2,080,821	\$804,193	63.0%
Other Interfund Reimbursements	\$—	\$84,000	\$84,000	\$—	—%
Total Interfund Reimbursements	\$—	\$84,000	\$84,000	\$—	—%
Total Revenue	\$3,867,848	\$1,360,628	\$2,164,821	\$804,193	59.1%
Net Cost	\$—	\$—	\$659,651	\$659,651	—%
Positions	75.0	76.0	77.0	1.0	1.3%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Decreases in services and supplies from reduced engineering contracts and use of a special waste contractor.
- Increases in other charges due to the Countywide Cost Allocation Plan.
- Decreases in intrafund charges and intrafund reimbursements due to reduced support division expenses and an increased budget for interest income.
- Recommended growth detailed later in this section.

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

- Increases in revenue from use of money and property due to an anticipated increase in interest income.

- Decreases in intergovernmental revenue from a reduced oil recycling grant.
- Increases in charges for services due to increased services charged to the commercial program.
- Decreases in miscellaneous revenue due to reduced hazardous waste revenue.

Net Cost reflects a decrease in working capital.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
WMR - Add 1.0 FTE Admin Svcs Officer 1 - Safety					
	114,619	—	—	114,619	1.0
Add 1.0 FTE Administrative Services Officer 1 for the Safety and Training team. The addition of an Administrative Service Officer 1 to the Safety team will allow the current staff to conduct more tasks in the field, such as providing more robust support of the Department's operations unit, conducting more inspections, attending to the safety needs of field staff, and providing increased safety-related training. Ongoing cost will be funded by enterprise fund.					
WMR - Add 1.0 FTE Asst Waste Management Specialist Lv 2 - HHW					
	122,090	—	—	122,090	1.0
Add 1.0 FTE Assistant Waste Management Specialist Lv 2 with the Special Waste Program. The addition of an Assistant WM Specialist will assist with managing the workload maintaining operations for the Special Waste team. Currently, supplemental labor is supplied through a contracted vendor which charges more in comparison to the requested position. Ongoing cost will be funded by enterprise fund.					
WMR - Add 1.0 FTE Waste Management Program Assoc - Commercial Program					
	133,296	—	—	133,296	1.0
Add 1.0 FTE Waste Management Program Associate for the Commercial Program. The addition of a WM Program Associate will directly improve the delivery of the Construction and Demolition Debris Recycling Program for DWMR and will create cost savings in the program, increase the efficiency of program coverage including documentation review and fieldwork, contribute to quicker customer service response times, and improve overall compliance of C&D projects in the County. Ongoing cost will be funded by enterprise fund.					
WMR - Add 2.0 FTE Scale Attendant 1 - Scales					
	154,037	—	—	154,037	2.0
Add 2.0 FTE Scale Attendant 1 for the Scales team. The addition of Scale Attendants will allow for better shift coverage and provide the resources to manage the increase in site traffic. Ongoing cost will be funded by enterprise fund.					
WMR - Add Funding for DGS Fleet Maintenance					
	33,387	—	—	33,387	—
Add funding for DGS Fleet Maintenance. DGS expected an increase in service and material costs for equipment maintenance. Costs will be funded by the enterprise fund. This request is contingent on approval of a linked request in the Department of General Services (BU 7000000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
WMR - Add funding to add 0.5 FTE Sr Personnel Analyst with DPS					
	81,823	—	—	81,823	—
Funding for the addition of 0.5 FTE Sr Personnel Analyst position to support the DWMR culture program. Costs will be funded by enterprise fund. This request is contingent on approval of a linked request in the Department of Personnel Services budget (BU 6050000).					
WMR – Add funding to upgrade existing 1.0 FTE ITSSS – Business Analyst to an ITA - Business Analyst					
	20,400	—	—	20,400	—
Add funding to upgrade existing 1.0 FTE ITSSS – Business Analyst to an IT Analyst I / II level in the Business Analyst class. DWMR currently has two multi-million dollar projects happening in which they are relying on the existing IT System Support Specialist level (noted as an ITSSS – Business Analyst) to oversee. It will also be the ITSSS who is relied upon after the implementation of these projects for managing the daily duties of keeping them running and addressing issues as they arise. The upgrade of the ITSSS – Business Analyst to an IT Analyst I / II level in the Business Analyst class, noted as an ITA - Business Analyst is necessary due to the complexity and project management needs of the large IT projects. The ITA - Business Analyst is an intermediate / journeyman working job level and is a more appropriate job class for oversight and management of these high level, very visible, high profile IT projects. The Department of Technology currently has a vacant ITA position that will be redirected to fill this role.					

Capital Outlay Fund

Program Overview

The **Capital Outlay Fund** provides for the planning, design, development and renewal of the department's capital facilities as well as the acquisition and replacement of capital equipment. Major facilities include, NARS, Kiefer Landfill, South Area Transfer Station, and Yard facilities for Collection operations. Major equipment includes a fleet of over 200 pieces of heavy duty equipment comprising garbage collection vehicles, tractors and trailers, loaders, excavators, and compactors.

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	\$4,056,471	\$5,420,971	\$5,579,136	\$158,165	2.9%
Other Charges	\$9,892,174	\$13,929,324	\$13,879,324	\$(50,000)	(0.4)%
Improvements	\$29,904,333	\$38,548,816	\$22,347,438	\$(16,201,378)	(42.0)%
Equipment	\$3,295,997	\$25,376,881	\$16,013,148	\$(9,363,733)	(36.9)%
Gross Expenditures/Appropriations	\$47,148,976	\$83,275,992	\$57,819,046	\$(25,456,946)	(30.6)%
Other Intrafund Reimbursements	\$(36,591,593)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$—	\$(31,849,045)	\$(34,087,201)	\$(2,238,156)	7.0%
Total Intrafund Reimbursements	\$(36,591,593)	\$(31,849,045)	\$(34,087,201)	\$(2,238,156)	7.0%
Total Expenditures/Appropriations	\$10,557,382	\$51,426,947	\$23,731,845	\$(27,695,102)	(53.9)%
Revenue from Use Of Money & Property	\$622,521	\$—	\$622,521	\$622,521	—%
Intergovernmental Revenues	\$86,980	\$3,000,000	\$5,300,000	\$2,300,000	76.7%
Other Financing Sources	\$36,679	\$34,667,622	\$4,050,000	\$(30,617,622)	(88.3)%
Revenue	\$746,180	\$37,667,622	\$9,972,521	\$(27,695,101)	(73.5)%
Total Revenue	\$746,180	\$37,667,622	\$9,972,521	\$(27,695,101)	(73.5)%
Net Cost	\$9,811,202	\$13,759,325	\$13,759,324	\$(1)	—%

Summary of Changes

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

- Increases in services and supplies from loan maintenance costs.
- Decreases in other charges due to reduced light vehicle purchases.
- Decreases in improvement costs due to the completion of the NARS organics building project.
- Decreases in equipment due to a decrease in equipment purchases.

- Decreases in intrafund reimbursement associated with net decrease in capital contribution to other programs.

The change in total revenue is due to:

- Increases in revenue from use of money and property due to an anticipated increase in interest income.
- Increases in intergovernmental revenue from one-time US Environmental Protection Agency federal grant.
- Decreases in other financing sources from fewer reimbursement proceeds for the North Area Recovery Station improvement construction.

Net Cost reflects a decrease in working capital.

Collections

Program Overview

Collections provides an array of services for ratepayers and the community, including:

- The pickup of residential garbage, organic waste, and recyclables. Along with collection of waste from the three carts, operators also collect waste oil and filters from households at the curb for disposal at the department's Household Hazardous Waste (HHW) drop-off facilities. The three-cart residential curbside collection operation serves close to 600,000 residents in approximately 159,000 households across 800 square miles of the unincorporated area.
- An appointment-based neighborhood clean-up service (ABNCU) where each customer is entitled to one scheduled pick up of large waste material and bulky items placed curbside by the customer at no additional charge. The ABNCU program provides residential pick up of non-regular trash items such as furniture, appliances, and wood piles. Additional pick-ups are provided at minimal charge. The ABNCU program is also extended to help the County clean up the blight of illegal dumping from our community.
- Through the collections program, the Department also manages a residential street sweeping services contract covering over 2,418 residential street miles and 894 arterial street miles on average each month.
- For customers with a disability limiting or preventing them from placing their carts at the curb, the Department runs a courtesy service (disability exemption program) whereby a DWMR collection truck driver wheels a customer's carts to the curb and back to the customer's normal accessible place.

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	\$19,887,896	\$19,526,892	\$20,595,218	\$1,068,326	5.5%
Services & Supplies	\$30,274,363	\$29,687,266	\$29,377,913	\$(309,353)	(1.0)%
Other Charges	\$4,816,497	\$3,933,825	\$5,922,946	\$1,989,121	50.6%
Intrafund Charges	\$36,375,366	\$53,458,306	\$58,268,582	\$4,810,276	9.0%
Gross Expenditures/Appropriations	\$91,354,121	\$106,606,289	\$114,164,659	\$7,558,370	7.1%
Other Intrafund Reimbursements	\$(2,958,330)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(6,454)	\$(6,425,011)	\$(5,875,033)	\$549,978	(8.6)%
Total Intrafund Reimbursements	\$(2,964,785)	\$(6,425,011)	\$(5,875,033)	\$549,978	(8.6)%
Total Expenditures/Appropriations	\$88,389,336	\$100,181,278	\$108,289,626	\$8,108,348	8.1%
Intergovernmental Revenues	\$405,416	\$2,332,729	\$374,159	\$(1,958,570)	(84.0)%
Charges for Services	\$86,293,536	\$89,372,604	\$93,779,716	\$4,407,112	4.9%
Miscellaneous Revenues	\$49,747	\$—	\$—	\$—	—%
Revenue	\$86,748,699	\$91,705,333	\$94,153,875	\$2,448,542	2.7%
Other Interfund Reimbursements	\$614,306	\$1,401,725	\$1,310,395	\$(91,330)	(6.5)%
Total Interfund Reimbursements	\$614,306	\$1,401,725	\$1,310,395	\$(91,330)	(6.5)%
Total Revenue	\$87,363,005	\$93,107,058	\$95,464,270	\$2,357,212	2.5%
Net Cost	\$1,026,331	\$7,074,220	\$12,825,356	\$5,751,136	81.3%
Positions	156.0	157.0	164.0	7.0	4.5%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Decreases in services and supplies due to reduced fuel, refuse collections and disposal service costs.
- Increase in other charges from increased bad debt expenses.
- Increases in intrafund charges associated with increases in the share of capital contributions and disposal charges.
- Decreases in intrafund reimbursement associated with a decrease in Cart Yard reimbursements resulting from decreased capital contribution charges.
- Recommended growth detailed later in this section.

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

- Decreases in intergovernmental revenues from SB 1383 Local Assistance grant funding and sunset of a one-time Carl Moyer Infrastructure grant received in FY 2024-25.
- Increases in charges for services from forecasted growth of residential refuse collections.
- Decreases in interfund reimbursement from the Commercial Program for handling the illegal dumping at commercial areas and Solid Waste Lifeline Rate Assistance Program reimbursement.

Net Cost reflects a decrease in working capital.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
WMR - Add 1.0 FTE Collection Equipment Operator 2 - North Collections					
	118,080	—	—	118,080	1.0
Add 1.0 FTE Collection Equipment Operator 2 for the North Collections service team. The addition of a Collection Equipment Operator 2 for the North Collections team will assist the expanding need of residential organics services due to SB 1383 in the north area. This ongoing cost will be funded by the enterprise fund.					
WMR - Add 2.0 FTE Collection Equipment Operator 2 - South Collections					
	236,158	—	—	236,158	2.0
Add 2.0 FTE Collection Equipment Operator 2 for the South Collections service team. The addition of two Collections Equipment Operator 2 for the South Collections team will help service expanding development in the south unincorporated area. This ongoing cost will be funded by the enterprise fund.					
WMR - Add Funding for DGS Fleet Maintenance					
	638,527	—	—	638,527	—
Add funding for DGS Fleet Maintenance. DGS expected an increase in service and material costs for equipment maintenance. Costs will be funded by the enterprise fund. This request is contingent on approval of a linked request in the Department of General Services (BU 7000000).					

Kiefer Landfill

Program Overview

Kiefer Landfill is a Class III landfill located in eastern Sacramento County serving the entire County and has an estimated remaining capacity of 65 years. The landfill program provides for the daily operations of Kiefer Landfill, which is open seven days a week. In addition, the program provides funding for the Kiefer Landfill Closure Fund to finance future expenses associated with final closure and post-closure care of the Landfill as mandated by the State of California. The program also provides funding for the Kiefer Wetlands Preserve Trust Fund to finance the maintenance of the Kiefer Wetlands Preserve in perpetuity.

The landfill also includes a renewable energy power plant that utilizes landfill gas collected via an extensive landfill gas collection system to generate approximately 65,000 megawatts-hours of electricity annually supplied to the local grid through a power purchase agreement with the Sacramento Municipal Utilities District. This is enough electricity to power about 8,000 homes.

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	\$6,046,865	\$6,416,221	\$6,335,945	\$(80,276)	(1.3)%
Services & Supplies	\$13,455,262	\$14,945,134	\$15,961,355	\$1,016,221	6.8%
Other Charges	\$122,036	\$45,000	\$45,000	\$—	—%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$—	—%
Intrafund Charges	\$22,610,566	\$11,159,428	\$11,463,219	\$303,791	2.7%
Gross Expenditures/Appropriations	\$42,484,728	\$32,815,783	\$34,055,519	\$1,239,736	3.8%
Other Intrafund Reimbursements	\$(17,212,644)	\$(16,065,000)	\$—	\$16,065,000	(100.0)%
Intrafund Reimbursements within Department	\$(6,415)	\$—	\$(19,433,000)	\$(19,433,000)	—%
Total Intrafund Reimbursements	\$(17,219,058)	\$(16,065,000)	\$(19,433,000)	\$(3,368,000)	21.0%
Total Expenditures/Appropriations	\$25,265,670	\$16,750,783	\$14,622,519	\$(2,128,264)	(12.7)%
Revenue from Use Of Money & Property	\$1,166,002	\$269,745	\$1,260,385	\$990,640	367.3%
Intergovernmental Revenues	\$—	\$501,676	\$1,600,000	\$1,098,324	218.9%
Charges for Services	\$25,943,420	\$25,720,966	\$27,731,962	\$2,010,996	7.8%
Miscellaneous Revenues	\$4,310,568	\$5,223,250	\$2,388,882	\$(2,834,368)	(54.3)%
Revenue	\$31,419,990	\$31,715,637	\$32,981,229	\$1,265,592	4.0%
Other Interfund Reimbursements	\$250,000	\$250,000	\$250,000	\$—	—%
Total Interfund Reimbursements	\$250,000	\$250,000	\$250,000	\$—	—%
Total Revenue	\$31,669,990	\$31,965,637	\$33,231,229	\$1,265,592	4.0%
Net Cost	\$(6,404,320)	\$(15,214,854)	\$(18,608,710)	\$(3,393,856)	22.3%
Positions	44.0	45.0	47.0	2.0	4.4%

Summary of Changes

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

- Decreases in negotiated salary and benefits costs as adjusted per the Personnel Cost Forecast and reduced extra help and overtime budgets.
- Increases in services and supplies due to increases in leased equipment costs and added Sacramento Metro Air Quality Management District fees.
- Increases in intrafund charges associated with an increased share of capital contribution.
- Increases in intrafund reimbursements from increased disposal charges reimbursed by the Collections Program. Disposal charges are based on tonnage delivered to the Kiefer Landfill.
- Recommended growth detailed later in this section.

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

- Increases in revenue from use of money and property from properly recording lease revenue previously recorded as miscellaneous.
- Increases in intergovernmental revenue from one-time Federal Emergency Management Agency aid for a landfill liner.
- Increases in charges for services from a forecasted increase in refuse disposal revenue.
- Decreases in miscellaneous revenues from reduced electricity sales, removed one-time proceeds received in FY 2024-25 from the new electricity generation facility contract and properly recording lease revenue.

Net Cost reflects an increase in working capital.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
WMR - Add 1.0 FTE Sr Engineering Technician - Kiefer Landfill Gas Program					
	111,543	—	—	111,543	1.0
Add 1.0 FTE Senior Engineering Technician for the Kiefer Landfill Gas Program. The addition of a Sr Engineering Technician will result in improved regulatory compliance, as well as more opportunity for more frequent field observations, providing feedback, and heading off problems before they develop. This ongoing cost will be funded by the enterprise fund.					
WMR - Add 1.0 FTE Waste Management Program Mgr 2 - Kiefer Landfill Gas Program					
	238,437	—	—	238,437	1.0
Add 1.0 FTE Waste Management Program Manager 2 for the Kiefer Landfill Gas Program. The addition of a WM Program Manager 2 position will allow the Disposal and Engineering staff the increased capability, flexibility, and expertise to effectively manage the beneficial use contract for renewable gas at Kiefer Landfill, navigate the issues and opportunities surrounding sustainability, markets, incentives and revenue regarding this gas, address site environmental challenges related to landfill gas, oversee related compliance with Permit restrictions, air quality, and environmental regulations. This ongoing cost will be funded by the enterprise fund.					
WMR - Add Funding for DGS Fleet Maintenance					
	271,270	—	—	271,270	—
Add funding for DGS Fleet Maintenance. DGS expected an increase in service and material costs for equipment maintenance. Costs will be funded by the enterprise fund. This request is contingent on approval of a linked request in the Department of General Services (BU 7000000).					

North Area Recovery Station (NARS)

Program Overview

North Area Recovery Station (NARS) is a transfer and recovery station in the northern part of the County with a permitted capacity to handle 2,400 tons of solid waste per day. NARS serves as the department's transfer site for residential garbage and green waste material collected from the North Collections service area. Garbage is transferred to Kiefer Landfill, while green waste is transferred to outside vendors for processing. NARS also serves as a transfer and recovery site for commercial waste haulers and noncommercial self-haul customers. The NARS program provides for the daily operations of the transfer station seven days a week.

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	\$6,569,643	\$6,527,806	\$6,664,709	\$136,903	2.1%
Services & Supplies	\$16,612,857	\$18,450,108	\$20,575,393	\$2,125,285	11.5%
Other Charges	\$65,039	\$49,675	\$52,159	\$2,484	5.0%
Intrafund Charges	\$32,074,139	\$36,513,077	\$42,253,425	\$5,740,348	15.7%
Gross Expenditures/Appropriations	\$55,321,677	\$61,540,666	\$69,545,686	\$8,005,020	13.0%
Other Intrafund Reimbursements	\$(12,429,660)	\$(14,500,000)	\$—	\$14,500,000	(100.0)%
Intrafund Reimbursements within Department	\$(2,738)	\$—	\$(21,000,000)	\$(21,000,000)	—%
Total Intrafund Reimbursements	\$(12,432,398)	\$(14,500,000)	\$(21,000,000)	\$(6,500,000)	44.8%
Total Expenditures/Appropriations	\$42,889,280	\$47,040,666	\$48,545,686	\$1,505,020	3.2%
Revenue from Use Of Money & Property	\$86,761	\$103,411	\$86,958	\$(16,453)	(15.9)%
Intergovernmental Revenues	\$—	\$144,947	\$—	\$(144,947)	(100.0)%
Charges for Services	\$25,600,160	\$23,532,165	\$27,975,465	\$4,443,300	18.9%
Miscellaneous Revenues	\$10,034	\$11,000	\$19,000	\$8,000	72.7%
Revenue	\$25,696,954	\$23,791,523	\$28,081,423	\$4,289,900	18.0%
Total Revenue	\$25,696,954	\$23,791,523	\$28,081,423	\$4,289,900	18.0%
Net Cost	\$17,192,325	\$23,249,143	\$20,464,263	\$(2,784,880)	(12.0)%
Positions	48.0	48.0	50.0	2.0	4.2%

Summary of Changes

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

- Decreases in negotiated salary and benefits costs as adjusted per the Personnel Cost Forecast and reduced extra help and overtime budgets.
- Increases in services and supplies due to increases in organic processing costs.

- Increases in intrafund charges associated with an increase share of capital contribution.
- Increases in intrafund reimbursements from increased disposal charges reimbursed by the Collections Program. Disposal charges are based on tonnage delivered to NARS.
- Recommended growth detailed later in this section.

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

- Decreases in intergovernmental revenues from the sunset of a one-time Carl Moyer Infrastructure grant received in FY 2024-25.
- Increases in charges for services from a forecasted increase in refuse disposal revenue.

Net Cost reflects a decrease in working capital.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
WMR - Add 1.0 FTE Maintenance Wkr - NARS					
	76,140	—	—	76,140	1.0
Add 1.0 FTE Maintenance Worker for the North Area Recovery Station. The addition of a Maintenance Worker will assist the team at the new organics building. This ongoing cost will be funded by the enterprise fund.					
WMR - Add 1.0 FTE Transfer Equipment Operator 1 - NARS					
	97,123	—	—	97,123	1.0
Add 1.0 FTE Transfer Equipment Operator 1 for the North Area Recover Station. The addition of a Transfer Equipment Operator 1 will assist the team at the new organics building. This ongoing cost will be funded by the enterprise fund.					
WMR - Add Funding for DGS Fleet Maintenance					
	413,165	—	—	413,165	—
Add funding for DGS Fleet Maintenance. DGS expected an increase in service and material costs for equipment maintenance. Costs will be funded by the enterprise fund. This request is contingent on approval of a linked request in the Department of General Services (BU 7000000).					

Solid Waste Commercial Program

Budget Unit Functions & Responsibilities

The **Solid Waste Commercial Program** provides regulatory oversight over the unincorporated County's commercial waste hauler franchises and commercial waste generators (businesses, multi-family properties, and other commercial entities). This includes outreach and education regarding solid waste requirements for waste generators, conducting waste audits and site visits to promote compliance with State recycling mandates, and enforcement of the County's solid waste code with non-compliant commercial waste haulers and generators. The program also includes management and funding for nuisance abatement activities, including servicing of public litter containers, litter collection, homeless camp clean-ups, and commercial area illegal dumping pickup. Additionally, the Commercial Program oversees the solid waste requirements for special events in the unincorporated areas of the County. The Commercial Program provides funding for the mandated edible food recovery program that supports local food recovery organizations by requiring large food generators to recover as much surplus edible food as possible. Additionally, the Commercial Program provides funding for the Solid Waste Lifeline Rebate Program managed by the Department of Finance, Consolidated Utility Billing Services (CUBS) to provide rate relief to qualifying low-income solid waste ratepayers.

Goals

- Develop a comprehensive Schools Education and Outreach Program, including waste infrastructure compliance information, toolkits for schools to implement waste programs, and catered technical assistance including site visits and education presentations.
- Enhance the Construction and Demolition Debris Recycling Program by improving processes, implementing new waste tracking systems to streamline processes, track data, and document mitigation efforts.
- Launch the new Business Toolkit Program designed to equip micro and small businesses with the necessary resources, information, and technical assistance to implement waste diversion programs to comply with SB 1383.

Accomplishments

- Worked in tandem with Department of General Services and the County Sustainability Office to implement waste compliance for all owned and leased County facilities including hosting an educational webinar and providing ongoing technical assistance.
- Enhanced the Development Review Program through comprehensive protocols and a growing partnership between Planning and Environmental Review to address waste requirement needs for commercial, residential, and multifamily projects including creating procedures, reviewing and amending zoning code, and regularly attending planning review meetings.
- Developed requirements and enforcement strategies for waste compliance at special events, food truck events and/or festivals in partnership with the Environmental Management Department as well as Sacramento County Regional Parks to understand departmental roles in County event planning, use permits, and business licensing.

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					
Commercial Program	\$4,533,575	\$5,980,448	\$4,221,929	\$(1,758,519)	(29.4)%
Gross Expenditures/Appropriations	\$4,533,575	\$5,980,448	\$4,221,929	\$(1,758,519)	(29.4)%
Total Expenditures/Appropriations	\$4,533,575	\$5,980,448	\$4,221,929	\$(1,758,519)	(29.4)%
Provision for Reserves	\$6,939,895	\$2,480,318	\$2,012,350	\$(467,968)	(18.9)%
Total Financing Uses	\$11,473,470	\$8,460,766	\$6,234,279	\$(2,226,487)	(26.3)%
Revenue	\$6,370,562	\$5,827,463	\$5,475,000	\$(352,463)	(6.0)%
Total Revenue	\$6,370,562	\$5,827,463	\$5,475,000	\$(352,463)	(6.0)%
Total Use of Fund Balance	\$7,736,211	\$2,633,303	\$759,279	\$(1,874,024)	(71.2)%
Total Financing Sources	\$14,106,773	\$8,460,766	\$6,234,279	\$(2,226,487)	(26.3)%
Net Cost	\$(2,633,304)	\$—	\$—	\$—	—%

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	\$3,393,135	\$3,801,980	\$2,827,534	\$(974,446)	(25.6)%
Interfund Charges	\$1,140,440	\$2,178,468	\$1,394,395	\$(784,073)	(36.0)%
Gross Expenditures/Appropriations	\$4,533,575	\$5,980,448	\$4,221,929	\$(1,758,519)	(29.4)%
Total Expenditures/Appropriations	\$4,533,575	\$5,980,448	\$4,221,929	\$(1,758,519)	(29.4)%
Provision for Reserves	\$6,939,895	\$2,480,318	\$2,012,350	\$(467,968)	(18.9)%
Total Financing Uses	\$11,473,470	\$8,460,766	\$6,234,279	\$(2,226,487)	(26.3)%
Licenses, Permits & Franchises	\$4,757,292	\$4,764,768	\$4,800,000	\$35,232	0.7%
Fines, Forfeitures & Penalties	\$187,116	\$101,000	\$190,000	\$89,000	88.1%
Revenue from Use Of Money & Property	\$391,999	\$—	\$185,000	\$185,000	—%
Miscellaneous Revenues	\$1,034,155	\$961,695	\$300,000	\$(661,695)	(68.8)%
Revenue	\$6,370,562	\$5,827,463	\$5,475,000	\$(352,463)	(6.0)%
Total Revenue	\$6,370,562	\$5,827,463	\$5,475,000	\$(352,463)	(6.0)%
Fund Balance	\$7,736,211	\$2,633,303	\$759,279	\$(1,874,024)	(71.2)%
Total Use of Fund Balance	\$7,736,211	\$2,633,303	\$759,279	\$(1,874,024)	(71.2)%
Total Financing Sources	\$14,106,773	\$8,460,766	\$6,234,279	\$(2,226,487)	(26.3)%
Net Cost	\$(2,633,304)	\$—	\$—	\$—	—%

Summary of Changes

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

- Decreases in services and supplies due to reduced staffing needs from Construction Management and Inspection Department and discontinued administration of a contract for homeless encampment clean-up services funded by the Department of Homeless Services and Housing (DHS). The contract is now directly administered by DHS.
- Decrease in interfund charges from removing the funding allocation of the Edible Food Recovery Program due to sufficient funds existing to sustain the program.

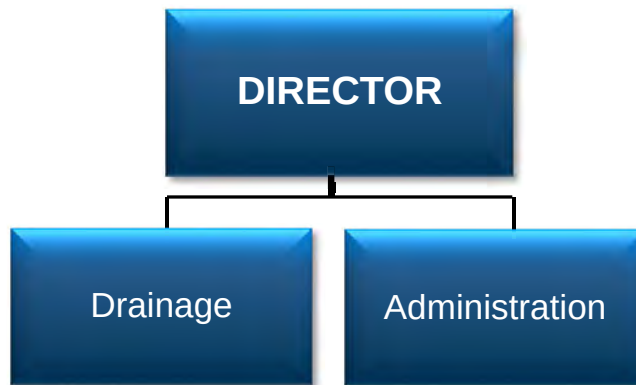
The change in total revenue, including interfund reimbursements, is due to:

- Increase in fines, forfeitures and penalties based on forecasted FY 2024-25 actuals.
- Increase in revenue from use of money and property including interest income, which was not in the prior year Adopted Budget.
- Decrease in miscellaneous revenues due to discontinued administration of a contract for homeless encampment clean-up services funded by the DHS. Contract is now directly administered by DHS.
- Increase in license, permits, and franchises revenue based on forecasted increase in franchise fee revenue.

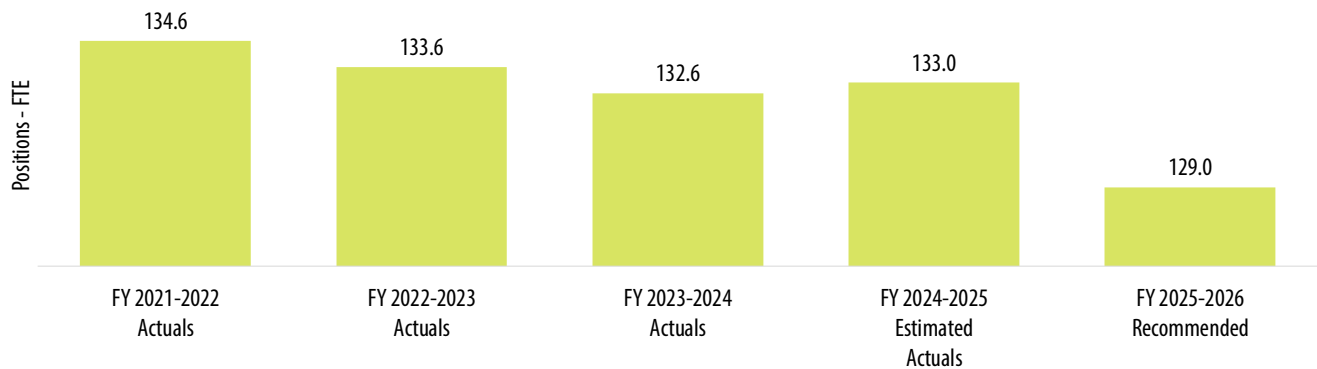
Reserve changes from the prior year Adopted Budget are detailed below:

- Solid Waste Commercial Program has increased \$2,012,350.

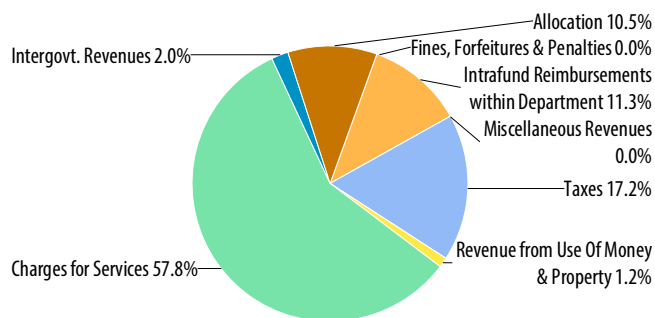
Water Resources
Department Structure
Matt Satow, Director



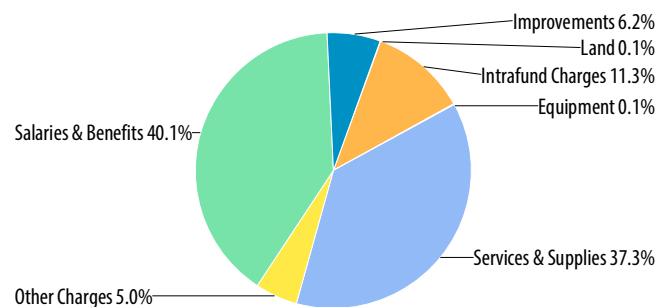
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Department of Water Resources (DWR)** is responsible for drainage engineering, floodplain management, stormwater quality management, drainage infrastructure improvements, and drainage operations and maintenance within the Stormwater Utility service area of unincorporated Sacramento County. The DWR Drainage Division also supports the Sacramento Area Flood Control Agency in implementing regional flood control projects, serves as the County liaison for coordination with the Federal Emergency Management Agency for floodplain management and the Governor's Office of Emergency Services for grant-funded flood risk mitigation. DWR includes the following programs:

- Stormwater Utility (SWU) – Unincorporated Area
- Water Resources Finance and Administration

Goals

- Protect, maintain, and enhance public health, safety, and general welfare, by meeting the present and future stormwater needs of the community.
- Assist County Departments with meeting the requirements of the National Pollutant Discharge Elimination System (NPDES) municipal stormwater permit.
- Provide a high level of flood preparedness to the residents of the unincorporated area of Sacramento County.

Accomplishments

- DWR is currently managing two active Federal Emergency Management Agency (FEMA) grants for home elevations – one Hazard Mitigation Grant and one Pre-Disaster Mitigation Grant. One home elevation project was completed this fiscal year. Six home elevation projects are in process and are expected to be completed in FY 2025-2026. Elevating homes in the floodplain can significantly reduce the risk of flood damage and flood-related casualties. Reducing the risk of flooding can lead to lower flood insurance costs, less need for emergency services, and help for flood victims who have been displaced.
- Completed the D33 El Paraiso Storm Drain Pump Station Rehabilitation project, the D49 Metro Air Park Storm Drain Pump Station Phase 2 project, and numerous Job Order Contract storm drain rehabilitation projects. In addition, SWU completed a project on Hackberry Lane which included the replacement of three deteriorated culverts and re-establishing a paved walking trail across the top of the culverts creating a safe pedestrian crossing for residents who use the route to walk to and from a nearby school.
- In fiscal year 2024-2025, the Finance and Administration section completed a water rate study and successfully revised the water rates for the next five years.

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					
Stormwater Utility - Unincorporated Area	\$33,925,634	\$40,997,677	\$36,458,816	\$(4,538,861)	(11.1)%
Water Resources Administration	\$20,875,409	\$12,147,300	\$12,986,862	\$839,562	6.9%
Gross Expenditures/Appropriations	\$54,801,043	\$53,144,977	\$49,445,678	\$(3,699,299)	(7.0)%
Total Intrafund Reimbursements	\$(14,885,459)	\$(5,066,400)	\$(5,604,700)	\$(538,300)	10.6%
Total Expenditures/Appropriations	\$39,915,584	\$48,078,577	\$43,840,978	\$(4,237,599)	(8.8)%
Provision for Reserves	\$13,360	\$3,989,009	\$—	\$(3,989,009)	(100.0)%
Total Financing Uses	\$39,928,944	\$52,067,586	\$43,840,978	\$(8,226,608)	(15.8)%
Revenue	\$38,053,603	\$41,162,373	\$38,664,982	\$(2,497,391)	(6.1)%
Total Interfund Reimbursements	\$300,000	\$—	\$—	\$—	—%
Total Revenue	\$38,353,603	\$41,162,373	\$38,664,982	\$(2,497,391)	(6.1)%
Total Use of Fund Balance	\$12,480,552	\$10,905,213	\$5,175,996	\$(5,729,217)	(52.5)%
Total Financing Sources	\$50,834,155	\$52,067,586	\$43,840,978	\$(8,226,608)	(15.8)%
Net Cost	\$(10,905,211)	\$—	\$—	\$—	—%
Positions	132.6	133.0	129.0	(4.0)	(3.0)%

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	\$17,837,368	\$19,493,402	\$19,805,705	\$312,303	1.6%
Services & Supplies	\$15,295,167	\$18,028,874	\$18,439,618	\$410,744	2.3%
Other Charges	\$1,155,411	\$2,457,761	\$2,460,455	\$2,694	0.1%
Land	\$995,942	\$50,000	\$25,000	\$(25,000)	(50.0)%
Improvements	\$4,302,209	\$7,918,540	\$3,080,200	\$(4,838,340)	(61.1)%
Equipment	\$29,487	\$130,000	\$30,000	\$(100,000)	(76.9)%
Interfund Charges	\$300,000	\$—	\$—	\$—	—%
Intrafund Charges	\$14,885,459	\$5,066,400	\$5,604,700	\$538,300	10.6%
Gross Expenditures/Appropriations	\$54,801,043	\$53,144,977	\$49,445,678	\$(3,699,299)	(7.0)%
Other Intrafund Reimbursements	\$(10,426,181)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(4,459,278)	\$(5,066,400)	\$(5,604,700)	\$(538,300)	10.6%
Total Intrafund Reimbursements	\$(14,885,459)	\$(5,066,400)	\$(5,604,700)	\$(538,300)	10.6%
Total Expenditures/Appropriations	\$39,915,584	\$48,078,577	\$43,840,978	\$(4,237,599)	(8.8)%
Provision for Reserves	\$13,360	\$3,989,009	\$—	\$(3,989,009)	(100.0)%
Total Financing Uses	\$39,928,944	\$52,067,586	\$43,840,978	\$(8,226,608)	(15.8)%
Taxes	\$8,693,107	\$8,321,700	\$8,503,580	\$181,880	2.2%
Fines, Forfeitures & Penalties	\$1,853	\$2,000	\$1,900	\$(100)	(5.0)%
Revenue from Use Of Money & Property	\$788,046	\$289,000	\$595,600	\$306,600	106.1%
Intergovernmental Revenues	\$1,650,397	\$1,909,548	\$996,975	\$(912,573)	(47.8)%
Charges for Services	\$26,895,419	\$30,615,925	\$28,561,427	\$(2,054,498)	(6.7)%
Miscellaneous Revenues	\$24,781	\$24,200	\$5,500	\$(18,700)	(77.3)%
Revenue	\$38,053,603	\$41,162,373	\$38,664,982	\$(2,497,391)	(6.1)%
Other Interfund Reimbursements	\$300,000	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$300,000	\$—	\$—	\$—	—%
Total Revenue	\$38,353,603	\$41,162,373	\$38,664,982	\$(2,497,391)	(6.1)%
Reserve Release	\$3,156,806	\$—	\$3,458,722	\$3,458,722	—%
Fund Balance	\$9,323,746	\$10,905,213	\$1,717,274	\$(9,187,939)	(84.3)%
Total Use of Fund Balance	\$12,480,552	\$10,905,213	\$5,175,996	\$(5,729,217)	(52.5)%
Total Financing Sources	\$50,834,155	\$52,067,586	\$43,840,978	\$(8,226,608)	(15.8)%
Net Cost	\$(10,905,211)	\$—	\$—	\$—	—%
Positions	132.6	133.0	129.0	(4.0)	(3.0)%

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 4.0 FTE from the prior year Adopted Budget due to:

- 5.0 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
Stormwater Utility - Unincorporated Area	255,545	—	255,545	—	—
Water Resources Administration	314,362	—	314,362	—	1.0

Stormwater Utility - Unincorporated Area

Program Overview

Stormwater Utility (SWU) – Unincorporated Area was formed on July 1, 1995, for the purpose of reducing the potential for flood damage to private and public properties in the urban and urbanizing areas of the unincorporated portion of Sacramento County. The program is funded with SWU fees, ad valorem tax proceeds, interest income, and various other revenues.

Functions performed by SWU include:

- Managing flood preparedness activities including planning, public information, and sandbag storage and distribution.
- Designing and monitoring the construction of major and minor remedial flood control and drainage facility improvements that benefit the SWU.
- Operating storm drainage and flood control facilities, pipelines, pump stations, and levee systems.
- Maintaining natural creeks, ditches, drainage channels, and basins to allow for maximum flow of stormwater.
- Conducting engineering studies to develop long-range strategies and plans to limit potential loss of life and property damage due to flooding.
- Managing the urban Stormwater Quality Program to evaluate the impacts of existing stormwater runoff on receiving waters and to reduce the pollutants in urban stormwater runoff in the Sacramento County area to the maximum extent practicable in compliance with the National Pollution Discharge Elimination System (NPDES) permit issued to the County.
- Operating a public counter that provides Federal Emergency Management Agency (FEMA) map and base floodplain elevations, local floodplain areas not shown on FEMA maps, local drainage study information, copies of existing elevation certificates, a service that provides an elevation certificate for a fee, historical flood information, high-water elevations, and approximate ground elevations.

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	\$13,837,427	\$15,187,529	\$15,331,878	\$144,349	1.0%
Services & Supplies	\$8,913,320	\$10,187,508	\$10,263,738	\$76,230	0.7%
Other Charges	\$1,087,972	\$2,457,700	\$2,123,300	\$(334,400)	(13.6)%
Land	\$995,942	\$50,000	\$25,000	\$(25,000)	(50.0)%
Improvements	\$4,302,209	\$7,918,540	\$3,080,200	\$(4,838,340)	(61.1)%
Equipment	\$29,487	\$130,000	\$30,000	\$(100,000)	(76.9)%
Interfund Charges	\$300,000	\$—	\$—	\$—	—%
Intrafund Charges	\$4,459,278	\$5,066,400	\$5,604,700	\$538,300	10.6%
Gross Expenditures/Appropriations	\$33,925,634	\$40,997,677	\$36,458,816	\$(4,538,861)	(11.1)%
Total Expenditures/Appropriations	\$33,925,634	\$40,997,677	\$36,458,816	\$(4,538,861)	(11.1)%
Provision for Reserves	\$—	\$3,956,614	\$—	\$(3,956,614)	(100.0)%
Total Financing Uses	\$33,925,634	\$44,954,291	\$36,458,816	\$(8,495,475)	(18.9)%
Taxes	\$8,693,107	\$8,321,700	\$8,503,580	\$181,880	2.2%
Fines, Forfeitures & Penalties	\$1,853	\$2,000	\$1,900	\$(100)	(5.0)%
Revenue from Use Of Money & Property	\$774,372	\$289,000	\$595,600	\$306,600	106.1%
Intergovernmental Revenues	\$1,647,788	\$1,909,548	\$996,975	\$(912,573)	(47.8)%
Charges for Services	\$20,905,469	\$23,550,025	\$21,179,265	\$(2,370,760)	(10.1)%
Miscellaneous Revenues	\$8,670	\$9,200	\$5,500	\$(3,700)	(40.2)%
Other Financing Sources	\$0	\$—	\$—	\$—	—%
Revenue	\$32,031,259	\$34,081,473	\$31,282,820	\$(2,798,653)	(8.2)%
Other Interfund Reimbursements	\$300,000	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$300,000	\$—	\$—	\$—	—%
Total Revenue	\$32,331,259	\$34,081,473	\$31,282,820	\$(2,798,653)	(8.2)%
Reserve Release	\$3,156,806	\$—	\$3,458,722	\$3,458,722	—%
Fund Balance	\$9,310,386	\$10,872,818	\$1,717,274	\$(9,155,544)	(84.2)%
Total Use of Fund Balance	\$12,467,192	\$10,872,818	\$5,175,996	\$(5,696,822)	(52.4)%
Total Financing Sources	\$44,798,451	\$44,954,291	\$36,458,816	\$(8,495,475)	(18.9)%
Net Cost	\$(10,872,817)	\$—	\$—	\$—	—%
Positions	106.6	107.0	102.0	(5.0)	(4.7)%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- A decrease in safety training services and supplies due to consolidating all safety expenses to the Finance and Administration Safety Team within Water Resources (BU 3220001).
- Increases in electricity and waste disposal services due to monthly rate increases.
- Increases in miscellaneous supplies and services, primarily from land improvement maintenance supplies and expendable tools, due to the rising cost of materials and services.
- Decreases in anticipated costs from various public outreach services with the City of Sacramento as part of the Sacramento Stormwater Quality Partnership Program (SSQP).
- Decreases in anticipated costs from Geographic Information System obliques and aerial photos for Light Detection and Ranging mapping.
- Decreases in anticipated labor required by Stormwater Utility (SWU) staff and other County departments.
- Increases from heavy and light equipment rental charges, and Department of General Services - Fleet Services' labor, fuel, and maintenance costs.
- Decreases in anticipated costs primarily due to the Federal Emergency Management Agency (FEMA) home elevation project delays, and homeowners' and homeowner associations' reluctance to participate in the program.
- Decreases in anticipated costs of Capital Improvement Plan (CIP) projects, primarily due to project delays and expected project completion to the D33 El Paraiso Storm Drain Pump Station Rehab Project and the D49 Metro Air Park Station Phase 2 Improvements Project.
- An increase in administrative intrafund charges.
- Recommended growth detailed later in this section.

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

- An increase in anticipated Secured Property Tax revenue.
- An increase in interest income due to a higher cash balance.
- Decreases due to the FEMA home elevation project delays, and homeowners' and homeowner associations' reluctance to participate in the program.
- Decreases in anticipated revenues from utility service charges.
- A decrease in receiving community facilities bond funding for the CIP project - D49 Metro Air Park Station Phase 2 Improvements.
- Increases in service revenues due to higher labor charges in Zone 11, Zone 13, and the Department of Waste Management and Recycling.
- Decreases in service revenues due to lower labor charges in Building Inspection and Permits Division, various SWU fund centers, and SSQP participating agencies.
- Recommended growth detailed later in this section.

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

- Stormwater Utility – Unincorporated Area has decreased \$3,458,722.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DWR - Add 1.0 Class 213 Vehicle - Stormwater Utility					
	42,592	—	42,592	—	—
Add 1 Heavy Equipment Class 213 to Stormwater Utility. The department needs an additional trailer to mobilize various equipment so it can serve the needs of its constituents. Funded by increases in estimated property tax revenues.					
DWR - Add 1.0 Class 233 Vehicle Stormwater Utility					
	21,712	—	21,712	—	—
Add 1 Heavy Equipment Class 233 to Stormwater Utility. DWR is taking on a trench repair paving project and this equipment is necessary to haul the asphalt roller and other equipment to and from the job site. Funded by increases in estimated property tax revenues.					
DWR - Add 1.0 Class 570 Vehicle Stormwater Utility					
	85,776	—	85,776	—	—
Add 1 Heavy Equipment Class 570 to Stormwater Utility. DWR is taking on a paving project and this equipment is necessary to compact the asphalt. Funded by increases in estimated property tax revenues.					
DWR - Reallocate 1.0 FTE Senior Engineering Technician to Senior Civil Engineer - Stormwater Utility					
	105,465	—	105,465	—	—
Reallocate 1.0 FTE Sr Engineering Technician to 1.0 FTE Sr Civil Engineer for Stormwater Utility (SWU). This position is needed due to the high demands of the current pace of development. The position will lead a team of engineers in the review of development projects, including drainage studies and site improvement plans, review drainage master plans, including review of modeling information, coordinate with County Departments on new development projects, manage and update development drainage impact fee programs, and attend Board of Supervisors, Planning Commission, Community Planning Advisory Council, and other project meetings. Funded by an increase of Utility Services Charge revenue due to historical actuals and steady rate of customer growth.					

Water Resources Administration

Program Overview

Water Resources Administration provides fiscal, accounting, information technology, personnel, safety and administrative support to the Stormwater Utility Program and the Sacramento County Water Agency.

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	\$3,999,941	\$4,305,873	\$4,473,827	\$167,954	3.9%
Services & Supplies	\$6,381,847	\$7,841,366	\$8,175,880	\$334,514	4.3%
Other Charges	\$67,439	\$61	\$337,155	\$337,094	552,613.1%
Intrafund Charges	\$10,426,181	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$20,875,409	\$12,147,300	\$12,986,862	\$839,562	6.9%
Other Intrafund Reimbursements	\$(10,426,181)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(4,459,278)	\$(5,066,400)	\$(5,604,700)	\$(538,300)	10.6%
Total Intrafund Reimbursements	\$(14,885,459)	\$(5,066,400)	\$(5,604,700)	\$(538,300)	10.6%
Total Expenditures/Appropriations	\$5,989,950	\$7,080,900	\$7,382,162	\$301,262	4.3%
Provision for Reserves	\$13,360	\$32,395	\$—	\$(32,395)	(100.0)%
Total Financing Uses	\$6,003,310	\$7,113,295	\$7,382,162	\$268,867	3.8%
Revenue from Use Of Money & Property	\$13,674	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$2,609	\$—	\$—	\$—	—%
Charges for Services	\$5,989,950	\$7,065,900	\$7,382,162	\$316,262	4.5%
Miscellaneous Revenues	\$16,111	\$15,000	\$—	\$(15,000)	(100.0)%
Revenue	\$6,022,344	\$7,080,900	\$7,382,162	\$301,262	4.3%
Total Revenue	\$6,022,344	\$7,080,900	\$7,382,162	\$301,262	4.3%
Fund Balance	\$13,360	\$32,395	\$—	\$(32,395)	(100.0)%
Total Use of Fund Balance	\$13,360	\$32,395	\$—	\$(32,395)	(100.0)%
Total Financing Sources	\$6,035,704	\$7,113,295	\$7,382,162	\$268,867	3.8%
Net Cost	\$(32,394)	\$—	\$—	\$—	—%
Positions	26.0	26.0	27.0	1.0	3.8%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.

- Increases in costs for county-wide allocations.
- Increases in safety and training costs due to the Safety Unit consolidation in Fund 322F, Water Resources (BU 3220001).
- Decreases in allocated costs for support services, primarily resulting from a decrease in Liability Insurance costs.
- Recommended growth detailed later in this section.

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

- Increases in administrative reimbursable costs.
- A decrease in Statewide Community Infrastructure Program revenue for program administration costs.
- Recommended growth detailed later in this section.

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

- There are no changes to reserves.

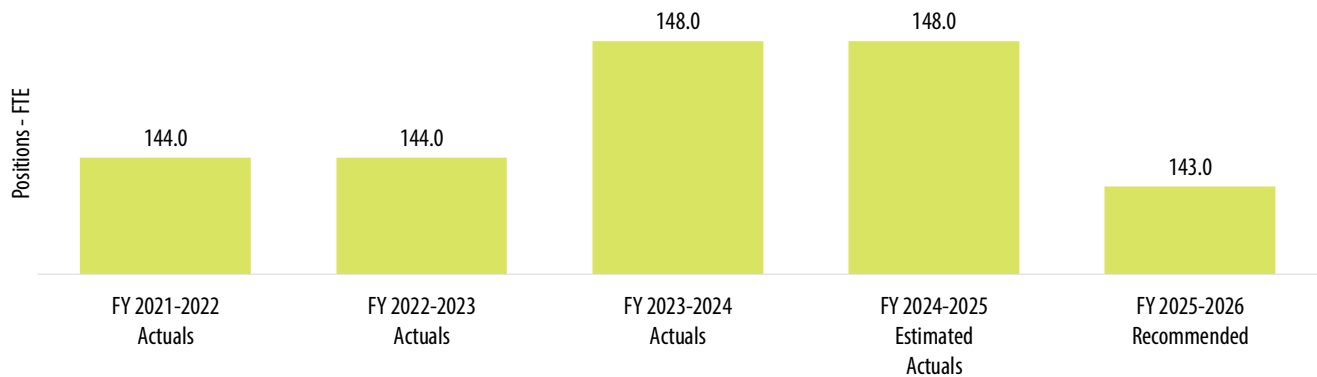
Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DWR - Add 1.0 Embedded Sr. Public Information Officer - Finance and Admin					
	185,400	—	185,400	—	—
Add 1.0 FTE embedded Senior Public Information Officer for Department of Water Resources' (DWR) Finance and Administration unit. This position will be responsible for attending public events, answering public questions, and gathering information quickly and distributing it clearly and concisely to the public and media. During storm events and other crises, this position will help the Public Information Manager with urgent public safety notifications and critical information. This request is contingent upon approval of a linked growth request in the Office of the County Executive budget (BU5730000). This position will be funded by interfund and intrafund revenues from the various DWR operating funds.					
DWR - Add 1.0 FTE Safety Technician - Safety					
	112,862	—	112,862	—	1.0
Add 1.0FTE Safety Technician to the Department of Water Resources' (DWR) Safety Team. Safety is one of DWR's primary goals for 2025. This position will help other departmental safety staff with inspections, accident and injury documentation. This position will also facilitate and schedule department-wide staff safety trainings. Additional on-going costs will be \$2,500. These costs will be funded by interfund and intrafund revenues from the various DWR operating funds.					
DWR - Funding for Travel and Training Services - Finance and Admin					
	16,100	—	16,100	—	—
Add funding for additional travel and training for Department of Water Resources' (DWR) staff. DWR is requesting additional funding to send the DWR Director to two conferences and to send two staff members to the Sacramento Valley Leadership Academy every year. These conferences will help DWR understand the changing political and regulatory climates, as well as, develop leadership skills. Additional on-going costs will be \$16,100. These costs will be funded by interfund and intrafund revenues from the various DWR operating funds.					

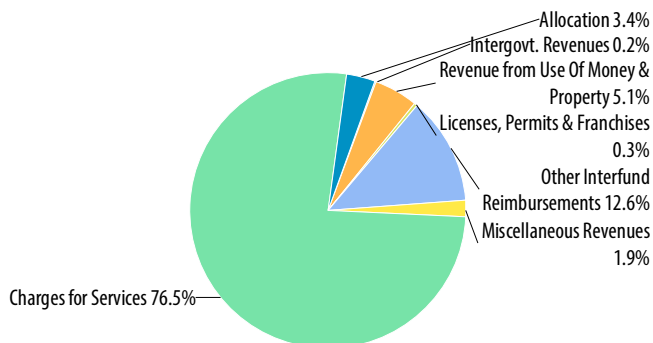
Water Agency Enterprise
Department Structure
Matt Satow, Director



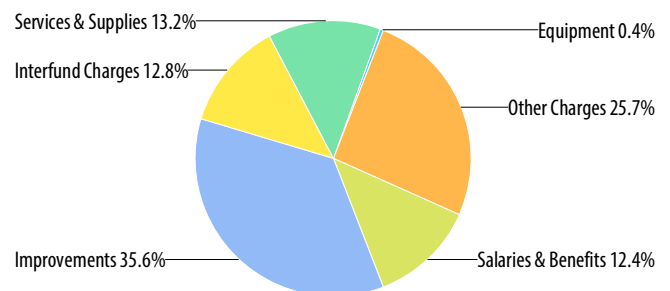
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency (SCWA)** provides a reliable supply of clean, safe water through its various service areas including a conjunctive use program that utilizes a combination of surface water and groundwater sources for nearly 200,000 residents located in urbanized areas of central Sacramento County and in portions of the cities of Rancho Cordova and Elk Grove. Promoting the safe and efficient use of the water system, the SCWA continues to meet increasingly stringent regulatory requirements for drinking water quality and environmental protection in a service area covering a 120+ square mile region. Operating as an enterprise fund, the SCWA Water Supply Division is financially self-supporting with expenses paid for by revenue generated from developer fees and water sales to both commercial and residential customers. SCWA's functions include; planning, developing, operating and maintaining water facilities and infrastructure necessary to treat and deliver water to both retail and wholesale customers.

The Water Agency Enterprise includes the following programs:

- Zone 40 Capital Development
- Zone 41 Maintenance and Operations
- Zone 50 Capital Development

Goals

- Provide funding and oversight for the construction of major Water Supply Facilities, and ensure urban development is consistent with approved Water Supply Master Plans, the County General Plan, and the County water system improvement standards and construction specifications.
- Maintain sufficient infrastructure including wells, treatment facilities, transmission facilities, and distribution facilities to meet water quality and delivery needs.
- Meet or exceed the Water Forum Goals and Water Supply Master Plan goals for efficient water use.

Accomplishments

- The Sacramento County Water Agency (SCWA) has completed multiple Water Supply improvement projects. These include the Phase 3 Arden Service Area Pipe and Meter Installation Project and Poppy Ridge Water Treatment Plant Phase 2. SCWA also began construction on Mather Housing Water Treatment Plant's retrofit and seismic improvements, a multi-year Arden Service Area Pipe and Meter installation project 1B, and a multi-year Arden Service Area Pipe and Meter installation project 4-5-6.
- SCWA has completed multiple maintenance and operations projects. These include the Las Cruces Well Improvement Project, which installed a new drainage, new mainline water connection, and new driveway, and the rehabilitation of the Firehouse Water Well, including new pump and submersible motor, hydro-pneumatic tank, and relocating a Sensus meter reading tower. SCWA also coordinated samples to develop new rehabilitation techniques.

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					
Zone 40 Capital Development	\$44,337,156	\$114,346,124	\$63,538,557	\$(50,807,567)	(44.4)%
Zone 41 Maintenance and Operations	\$96,016,755	\$127,768,685	\$87,877,300	\$(39,891,385)	(31.2)%
Zone 50 Capital Development	\$84,701	\$3,047,600	\$6,814,950	\$3,767,350	123.6%
Gross Expenditures/Appropriations	\$140,438,612	\$245,162,409	\$158,230,807	\$(86,931,602)	(35.5)%
Total Expenditures/Appropriations	\$140,438,612	\$245,162,409	\$158,230,807	\$(86,931,602)	(35.5)%
Revenue	\$142,250,050	\$114,463,800	\$132,925,421	\$18,461,621	16.1%
Total Interfund Reimbursements	\$46,087	\$40,000,000	\$20,000,000	\$(20,000,000)	(50.0)%
Total Revenue	\$142,296,137	\$154,463,800	\$152,925,421	\$(1,538,379)	(1.0)%
Net Cost	\$(1,857,524)	\$90,698,609	\$5,305,386	\$(85,393,223)	(94.2)%
Positions	148.0	148.0	143.0	(5.0)	(3.4)%

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					
Salaries & Benefits	\$18,044,350	\$19,327,307	\$19,664,423	\$337,116	1.7%
Services & Supplies	\$20,335,682	\$23,626,806	\$20,818,931	\$(2,807,875)	(11.9)%
Other Charges	\$37,547,644	\$43,801,055	\$40,722,711	\$(3,078,344)	(7.0)%
Land	\$468,722	\$1,582,000	\$—	\$(1,582,000)	(100.0)%
Improvements	\$63,615,586	\$116,042,741	\$56,251,424	\$(59,791,317)	(51.5)%
Equipment	\$426,627	\$782,500	\$580,000	\$(202,500)	(25.9)%
Interfund Charges	\$—	\$40,000,000	\$20,193,318	\$(19,806,682)	(49.5)%
Gross Expenditures/Appropriations	\$140,438,612	\$245,162,409	\$158,230,807	\$(86,931,602)	(35.5)%
Total Expenditures/Appropriations	\$140,438,612	\$245,162,409	\$158,230,807	\$(86,931,602)	(35.5)%
Licenses, Permits & Franchises	\$1,040,994	\$400,000	\$508,728	\$108,728	27.2%
Fines, Forfeitures & Penalties	\$65,174	\$25,000	\$—	\$(25,000)	(100.0)%
Revenue from Use Of Money & Property	\$11,460,440	\$7,707,300	\$8,092,200	\$384,900	5.0%
Intergovernmental Revenues	\$260,555	\$—	\$250,000	\$250,000	—%
Charges for Services	\$126,859,430	\$103,267,000	\$121,072,493	\$17,805,493	17.2%
Miscellaneous Revenues	\$2,561,132	\$3,064,500	\$3,002,000	\$(62,500)	(2.0)%
Other Financing Sources	\$2,325	\$—	\$—	\$—	—%
Revenue	\$142,250,050	\$114,463,800	\$132,925,421	\$18,461,621	16.1%
Other Interfund Reimbursements	\$46,087	\$40,000,000	\$20,000,000	\$(20,000,000)	(50.0)%
Total Interfund Reimbursements	\$46,087	\$40,000,000	\$20,000,000	\$(20,000,000)	(50.0)%
Total Revenue	\$142,296,137	\$154,463,800	\$152,925,421	\$(1,538,379)	(1.0)%
Net Cost	\$(1,857,524)	\$90,698,609	\$5,305,386	\$(85,393,223)	(94.2)%
Positions	148.0	148.0	143.0	(5.0)	(3.4)%

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:

- 5.0 FTE recommended net Base decrease.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Zone 40 Capital Development	15,435	—	15,435	—	—
Zone 41 Maintenance and Operations	18,000	—	18,000	—	—

Zone 40 Capital Development

Program Overview

Zone 40 Capital Development was created by the Water Agency Board of Directors on May 14, 1985, pursuant to Resolution No. 663 to fund the planning, design, and construction of major water supply facilities that benefit the Zone. Zone 40 revenue is provided from water development fees collected at the time of development and from Special User Fees included in bi-monthly water customer utility charges.

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	\$1,650,108	\$1,809,789	\$1,853,181	\$43,392	2.4%
Services & Supplies	\$945,230	\$885,256	\$998,460	\$113,204	12.8%
Other Charges	\$24,064,583	\$25,888,155	\$23,287,570	\$(2,600,585)	(10.0)%
Land	\$468,722	\$1,582,000	\$—	\$(1,582,000)	(100.0)%
Improvements	\$17,208,514	\$44,160,924	\$17,186,028	\$(26,974,896)	(61.1)%
Equipment	\$—	\$20,000	\$20,000	\$—	—%
Interfund Charges	\$—	\$40,000,000	\$20,193,318	\$(19,806,682)	(49.5)%
Gross Expenditures/Appropriations	\$44,337,156	\$114,346,124	\$63,538,557	\$(50,807,567)	(44.4)%
Total Expenditures/Appropriations	\$44,337,156	\$114,346,124	\$63,538,557	\$(50,807,567)	(44.4)%
Fines, Forfeitures & Penalties	\$65,174	\$25,000	\$—	\$(25,000)	(100.0)%
Revenue from Use Of Money & Property	\$7,779,907	\$4,483,300	\$7,613,500	\$3,130,200	69.8%
Intergovernmental Revenues	\$(71,992)	\$—	\$—	\$—	—%
Charges for Services	\$89,519,232	\$59,092,600	\$65,641,035	\$6,548,435	11.1%
Miscellaneous Revenues	\$1,532,545	\$1,720,000	\$1,700,000	\$(20,000)	(1.2)%
Revenue	\$98,824,866	\$65,320,900	\$74,954,535	\$9,633,635	14.7%
Other Interfund Reimbursements	\$46,087	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$46,087	\$—	\$—	\$—	—%
Total Revenue	\$98,870,953	\$65,320,900	\$74,954,535	\$9,633,635	14.7%
Net Cost	\$(54,533,797)	\$49,025,224	\$(11,415,978)	\$(60,441,202)	(123.3)%
Positions	28.0	28.0	27.0	(1.0)	(3.6)%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in interest expense to lower interest payments for the 2007B and 2019 Bonds.

- An increase in other investment services due to increased arbitrage liability for the 2007B and 2019 Bonds.
- Decreases in Department of General Services (DGS) printing, and DGS mailing and postage due to completing rate change notifications.
- Decreases in land acquisition and improvement Capital Improvement Plan (CIP) project costs due to project delays.
- Increases in depreciation expense resulting from completed CIP projects.
- An increase in Water Resources Administration reimbursable costs due to consolidating safety expenses to the Finance and Administration Safety Team within Water Resources (BU 3220001).
- A decrease in interfund loans from Zone 40 to Zone 41 for CIP costs.
- Recommended growth detailed later in this section.

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

- An increase in interest revenue due to a higher cash balance.
- An increase in special capital development revenue due to additional customer accounts.
- An increase in development fee revenue based on historical actuals.
- Recommended growth detailed later in this section.

Net Cost reflects an increase in working capital.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCWA - Add 2.0 Extra Help Positions - Zone 40 Capital Development					
	15,435	—	15,435	—	—
Add 1.0 Engineer Architect Student Intern Rng SR and 1.0 Student Intern Level Senior to SCWA Zone 40 Capital Development. There is an increase workload due to updating the Water Supply Master Plan and the Water System Infrastructure Plan project. These positions will help with data collection and updating documents. The hiring of these student interns will remove smaller tasks and duties away from the engineers, thereby reducing the amount of overtime needed. Funded by an increase in fees to water customer accounts and a reduction in overtime.					

Zone 41 Maintenance and Operations

Program Overview

Zone 41 Maintenance and Operations was created by the Water Agency Board of Directors on June 13, 2000 pursuant to Resolution WA-2397, and constituted a reorganization of the Sacramento County Water Maintenance District. Zone 41 funds the operation and maintenance of a public drinking water system that includes water production, treatment, storage and distribution facilities, pursuant to permits issued by the California Department of Health Services. Revenue to fund Zone 41 activities is provided by utility charges, connection permit fees, construction water permits, and grants-all of which fund Water Supply Capital Facilities Design and Water Supply Facilities Operations and Administration.

Zone 41 also provides wholesale water supply to the Elk Grove Water Service pursuant to the First Amended And Restated Master Water Agreement Between Sacramento County Water Agency And Florin Resources Conservation District/Elk Grove Water Service, June 28, 2002.

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	\$16,394,242	\$17,517,518	\$17,811,242	\$293,724	1.7%
Services & Supplies	\$19,382,960	\$22,715,850	\$19,794,471	\$(2,921,379)	(12.9)%
Other Charges	\$13,461,228	\$17,891,000	\$17,413,241	\$(477,759)	(2.7)%
Improvements	\$46,351,698	\$68,881,817	\$32,298,346	\$(36,583,471)	(53.1)%
Equipment	\$426,627	\$762,500	\$560,000	\$(202,500)	(26.6)%
Gross Expenditures/Appropriations	\$96,016,755	\$127,768,685	\$87,877,300	\$(39,891,385)	(31.2)%
Total Expenditures/Appropriations	\$96,016,755	\$127,768,685	\$87,877,300	\$(39,891,385)	(31.2)%
Licenses, Permits & Franchises	\$1,040,994	\$400,000	\$508,728	\$108,728	27.2%
Revenue from Use Of Money & Property	\$3,677,275	\$3,210,000	\$459,200	\$(2,750,800)	(85.7)%
Intergovernmental Revenues	\$332,548	\$—	\$250,000	\$250,000	—%
Charges for Services	\$37,214,347	\$40,860,800	\$48,860,869	\$8,000,069	19.6%
Miscellaneous Revenues	\$1,028,587	\$1,344,500	\$1,302,000	\$(42,500)	(3.2)%
Other Financing Sources	\$2,325	\$—	\$—	\$—	—%
Revenue	\$43,296,075	\$45,815,300	\$51,380,797	\$5,565,497	12.1%
Other Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$(20,000,000)	(50.0)%
Total Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$(20,000,000)	(50.0)%
Total Revenue	\$43,296,075	\$85,815,300	\$71,380,797	\$(14,434,503)	(16.8)%
Net Cost	\$52,720,680	\$41,953,385	\$16,496,503	\$(25,456,882)	(60.7)%
Positions	120.0	120.0	116.0	(4.0)	(3.3)%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- A decrease in arbitrage liability related to the 2022A bonds due to investing in State and Local Government Securities.
- An increase in interest expense due to an anticipated 2025 bond issuance.
- Decreases in engineering services due to various completed projects and tasks.
- Decreases in DGS printing, and DGS mailing and postage due to completing water rate change notifications.
- Increases in vehicle costs due to higher DGS light vehicle rental charges, and increased DGS-Fleet Services labor costs.
- An increase in service fees due to increased Freeport Regional Water Authority operation costs.
- An increase in Water Resources Administration reimbursable costs due to consolidating safety expenses to the Finance and Administration Safety Team within Water Resources (BU 3220001).
- Decreases in anticipated capital costs due to delays and completion of various CIP projects.
- A decrease in interfund loans from Zone 40 to Zone 41 for CIP costs.
- Recommended growth detailed later in this section.

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

- A decrease in interest income due to a lower cash balance.
- An increase in water service charges due to a water rate increase.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in working capital.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCWA - Add Overtime - Zone 41 Maintenance and Operations					
	18,000	—	18,000	—	—

Add overtime hours to SCWA Zone 41 Maintenance and Operations: 40 hours for Associate Civil Engineer, 120 hours for Assistant Civil Engineer Lv 2, and 40 hours for Senior Engineering Technician. There is an increased workload due to surge in work requiring additional hours to ensure uninterrupted essential operations. Funded by increased water rate.

Zone 50 Capital Development

Program Overview

Zone 50 Capital Development was created by the Water Agency Board of Directors on June 1, 2004 pursuant to Resolution WA-2542. Zone 50 encompasses the Metro Air Park Special Planning Area, a commercial and industrial development adjacent to the Sacramento International Airport. Zone 50 funds certain capital facilities required to provide water supply to the Zone, as described in the Zone 50 Water Supply Master Plan adopted on October 25, 2005. Zone 50 revenue is provided from water development fees. Water for the Zone is purchased from the City of Sacramento pursuant to an October 12, 2004 Wheeling Water Service Agreement.

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	\$7,493	\$25,700	\$26,000	\$300	1.2%
Other Charges	\$21,834	\$21,900	\$21,900	\$—	—%
Improvements	\$55,375	\$3,000,000	\$6,767,050	\$3,767,050	125.6%
Gross Expenditures/Appropriations	\$84,701	\$3,047,600	\$6,814,950	\$3,767,350	123.6%
Total Expenditures/Appropriations	\$84,701	\$3,047,600	\$6,814,950	\$3,767,350	123.6%
Revenue from Use Of Money & Property	\$3,258	\$14,000	\$19,500	\$5,500	39.3%
Charges for Services	\$125,850	\$3,313,600	\$6,570,589	\$3,256,989	98.3%
Revenue	\$129,108	\$3,327,600	\$6,590,089	\$3,262,489	98.0%
Total Revenue	\$129,108	\$3,327,600	\$6,590,089	\$3,262,489	98.0%
Net Cost	\$(44,407)	\$(280,000)	\$224,861	\$504,861	(180.3)%

Summary of Changes

The change in total appropriations is due to:

- Increases in anticipated capital costs for various CIP projects.

The change in total revenue is due to:

- An increase in development fee revenue due to anticipated new development in the Metro Air Park (MAP) area.
- An increase in reimbursements from MAP community facilities district for costs associated with the MAP tank and booster station CIP project.
- An increase in water service charges due to increased build out compared to prior years.

Net Cost reflects a decrease in working capital.

Water Agency Zone 11 - Drainage Infrastructure

Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency Zone 11** is financed by development drainage permit fees and its functions include reviewing drainage studies and improvement plans for compliance with County standards; reviewing grading plans for Federal Emergency Management Agency compliance; financing the construction of major trunk drainage facilities in the urban and urbanizing areas of the unincorporated County and the cities of Citrus Heights and Elk Grove; providing the general public with flood information relevant for their proposed construction projects; and permitting phased construction of facilities to conform to master plans. Zone 11 includes the following programs:

- Beach Stone Lakes Flood Mitigation
- Zone 11 Drainage Development

Goals

- Develop standards for drainage facilities that protect the public and the environment from flood hazards and water quality impacts.
- Approve drainage studies, conditions of development approval, and improvement plans that conform to County ordinances and improvement standards to protect life, property, and the environment.
- Successfully manage and implement the Zone 11 Fee and Credit Program.

Accomplishments

- Completed the Elder Creek Phase 3/5 & Gerber Creek Phase 1A/2 of the North Vineyard Station Open Space Preserve Trail and Landscaping project.
- Approved the Upper West Side Master Drainage Study, updated to the North Vineyard Station Drainage Masterplan, and reviewed numerous subdivision maps and improvement plan level drainage studies.

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					
Beach Stone Lakes Flood Mitigation	\$40,692	\$103,600	\$78,100	\$(25,500)	(24.6)%
Zone 11 Drainage Development	\$6,716,651	\$30,155,000	\$23,932,700	\$(6,222,300)	(20.6)%
Gross Expenditures/Appropriations	\$6,757,343	\$30,258,600	\$24,010,800	\$(6,247,800)	(20.6)%
Total Expenditures/Appropriations	\$6,757,343	\$30,258,600	\$24,010,800	\$(6,247,800)	(20.6)%
Provision for Reserves	\$2,362,693	\$6,940,703	\$3,217,799	\$(3,722,904)	(53.6)%
Total Financing Uses	\$9,120,036	\$37,199,303	\$27,228,599	\$(9,970,704)	(26.8)%
Revenue	\$11,193,495	\$16,406,400	\$16,989,300	\$582,900	3.6%
Total Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
Total Revenue	\$11,193,495	\$20,431,400	\$18,989,300	\$(1,442,100)	(7.1)%
Total Use of Fund Balance	\$13,033,193	\$16,767,903	\$8,239,299	\$(8,528,604)	(50.9)%
Total Financing Sources	\$24,226,688	\$37,199,303	\$27,228,599	\$(9,970,704)	(26.8)%
Net Cost	\$(15,106,651)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$2,415,474	\$3,321,200	\$2,966,000	\$(355,200)	(10.7)%
Other Charges	\$3,112,366	\$13,043,600	\$13,341,500	\$297,900	2.3%
Land	\$22,032	\$753,100	\$753,100	\$—	—%
Improvements	\$1,207,472	\$9,115,700	\$4,950,200	\$(4,165,500)	(45.7)%
Interfund Charges	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
Gross Expenditures/Appropriations	\$6,757,343	\$30,258,600	\$24,010,800	\$(6,247,800)	(20.6)%
Total Expenditures/Appropriations	\$6,757,343	\$30,258,600	\$24,010,800	\$(6,247,800)	(20.6)%
Provision for Reserves	\$2,362,693	\$6,940,703	\$3,217,799	\$(3,722,904)	(53.6)%
Total Financing Uses	\$9,120,036	\$37,199,303	\$27,228,599	\$(9,970,704)	(26.8)%
Licenses, Permits & Franchises	\$6,670,016	\$5,915,800	\$6,243,200	\$327,400	5.5%
Revenue from Use Of Money & Property	\$2,186,128	\$711,600	\$1,633,400	\$921,800	129.5%
Intergovernmental Revenues	\$39,119	\$100,000	\$—	\$(100,000)	(100.0)%
Charges for Services	\$2,298,231	\$9,679,000	\$9,112,700	\$(566,300)	(5.9)%
Revenue	\$11,193,495	\$16,406,400	\$16,989,300	\$582,900	3.6%
Other Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
Total Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
Total Revenue	\$11,193,495	\$20,431,400	\$18,989,300	\$(1,442,100)	(7.1)%
Reserve Release	\$3,147,278	\$1,661,251	\$2,269,584	\$608,333	36.6%
Fund Balance	\$9,885,915	\$15,106,652	\$5,969,715	\$(9,136,937)	(60.5)%
Total Use of Fund Balance	\$13,033,193	\$16,767,903	\$8,239,299	\$(8,528,604)	(50.9)%
Total Financing Sources	\$24,226,688	\$37,199,303	\$27,228,599	\$(9,970,704)	(26.8)%
Net Cost	\$(15,106,651)	\$—	\$—	\$—	—%

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.

Beach Stone Lakes Flood Mitigation

Program Overview

Beach Stone Lakes Flood Mitigation: On July 21, 1999, the Board approved the creation of a \$2 million Beach Stone Lakes drainage mitigation fund for the Laguna Stonelake subdivision in lieu of requiring flood-neutral construction. The Zone 11A program collects a fee from every developing acre of land, which is set aside in Fund 315X for Beach Stone Lakes flood mitigation. These mitigation funds can be used for the following flood mitigation measures for residents in the Beach Stone Lakes area: providing or subsidizing flood insurance, flood-proofing of homes, raising wells, elevating homes, reimbursing half of the flood insurance deductible should flood damage occur, and/or construction of a flood control project to reduce flooding. The Sacramento Area Flood Control Agency (SAFCA), as mitigation for their projects, reimburses Fund 314A annually for the cost of the flood insurance premiums.

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	\$40,692	\$103,600	\$78,100	\$(25,500)	(24.6)%
Gross Expenditures/Appropriations	\$40,692	\$103,600	\$78,100	\$(25,500)	(24.6)%
Total Expenditures/Appropriations	\$40,692	\$103,600	\$78,100	\$(25,500)	(24.6)%
Provision for Reserves	\$55,581	\$110,749	\$734,400	\$623,651	563.1%
Total Financing Uses	\$96,273	\$214,349	\$812,500	\$598,151	279.1%
Revenue from Use Of Money & Property	\$88,422	\$27,500	\$65,100	\$37,600	136.7%
Intergovernmental Revenues	\$39,119	\$100,000	\$—	\$(100,000)	(100.0)%
Revenue	\$127,541	\$127,500	\$65,100	\$(62,400)	(48.9)%
Total Revenue	\$127,541	\$127,500	\$65,100	\$(62,400)	(48.9)%
Fund Balance	\$55,581	\$86,849	\$747,400	\$660,551	760.6%
Total Use of Fund Balance	\$55,581	\$86,849	\$747,400	\$660,551	760.6%
Total Financing Sources	\$183,122	\$214,349	\$812,500	\$598,151	279.1%
Net Cost	\$(86,849)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in flood insurance premiums costs for designated structures in the Beach Stone Lakes (BSL) area.

The change in total revenue is due to:

- An increase in interest income due to a higher cash balance.

- A decrease in miscellaneous intergovernmental revenue to reimburse flood insurance premiums from Sacramento Area Flood Control Agency (SAFCA) due to a transfer of all remaining reserves from SAFCA to the BSL Fund 314A to cover all future insurance premiums and flood mitigation efforts.

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

- Beach Stone Lakes Flood Mitigation has increased \$734,400.

Zone 11 Drainage Development

Program Overview

Zone 11 Drainage Development was created to provide funds for the construction of major drainage facilities. Funding for Zone 11 activities is provided from fees collected at the time of development.

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	\$2,374,782	\$3,217,600	\$2,887,900	\$(329,700)	(10.2)%
Other Charges	\$3,112,366	\$13,043,600	\$13,341,500	\$297,900	2.3%
Land	\$22,032	\$753,100	\$753,100	\$—	—%
Improvements	\$1,207,472	\$9,115,700	\$4,950,200	\$(4,165,500)	(45.7)%
Interfund Charges	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
Gross Expenditures/Appropriations	\$6,716,651	\$30,155,000	\$23,932,700	\$(6,222,300)	(20.6)%
Total Expenditures/Appropriations	\$6,716,651	\$30,155,000	\$23,932,700	\$(6,222,300)	(20.6)%
Provision for Reserves	\$2,307,112	\$6,829,954	\$2,483,399	\$(4,346,555)	(63.6)%
Total Financing Uses	\$9,023,763	\$36,984,954	\$26,416,099	\$(10,568,855)	(28.6)%
Licenses, Permits & Franchises	\$6,670,016	\$5,915,800	\$6,243,200	\$327,400	5.5%
Revenue from Use Of Money & Property	\$2,097,706	\$684,100	\$1,568,300	\$884,200	129.3%
Charges for Services	\$2,298,231	\$9,679,000	\$9,112,700	\$(566,300)	(5.9)%
Revenue	\$11,065,953	\$16,278,900	\$16,924,200	\$645,300	4.0%
Other Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
Total Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
Total Revenue	\$11,065,953	\$20,303,900	\$18,924,200	\$(1,379,700)	(6.8)%
Reserve Release	\$3,147,278	\$1,661,251	\$2,269,584	\$608,333	36.6%
Fund Balance	\$9,830,334	\$15,019,803	\$5,222,315	\$(9,797,488)	(65.2)%
Total Use of Fund Balance	\$12,977,612	\$16,681,054	\$7,491,899	\$(9,189,155)	(55.1)%
Total Financing Sources	\$24,043,565	\$36,984,954	\$26,416,099	\$(10,568,855)	(28.6)%
Net Cost	\$(15,019,802)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Decreases in anticipated costs for on-call contracted services related to drainage studies, hydrology, hydraulic, and modeling services to development projects.
- Decreases in anticipated labor required by Stormwater Utility staff and other County departments.

- Decreases in anticipated costs to the Federal Emergency Management Agency (FEMA) home elevation grants due to project delays and homeowners' reluctance to participate in the program.
- Decreases in anticipated credits against drainage fees.
- Increases in anticipated interest expenses from reimbursement payments.
- Increases in anticipated reimbursement payments.
- Decreases in anticipated costs of Capital Improvement Projects (CIP), primarily due to less expected costs related to the Elder and Gerber Creek Landscape and Irrigation project in Zones 11N & 11W.
- A decrease in interfund reimbursements due to a lower interfund loan transfer required from Zone 11A to Zones 11N and 11W for the Elder Gerber Creek Landscape/Irrigation Project.

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

- Increases in development fee revenue, reflecting current market trends and an enhanced pace of development.
- An increase in interest income due to a higher cash balance.
- Decreases in anticipated development fee credit revenue, resulting from the nature of the construction development market, which is unpredictable.
- A decrease in interfund reimbursements due to a lower interfund loan transfer required from Zone 11A to Zones 11N and 11W for the Elder Gerber Creek Landscape/Irrigation Project.

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

- Zone 11A has decreased \$1,801,400.
- Zone 11B has decreased \$468,184.
- Zone 11C has increased \$369,600.
- Zone 11W has increased \$200,899.
- Zone 11N has increased \$1,317,600.
- Zone 11X has increased \$595,300.

Water Agency Zone 13

Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency Zone 13** Program (Program) funds regional water supply, drainage and flood control studies. It is financed primarily by assessments levied within the unincorporated area of Sacramento County and the cities of Citrus Heights, Elk Grove and Rancho Cordova. Functions of the Program include conducting regional water resources planning activities; providing partial funding for the Water Forum Successor Effort for regional water supply planning activities; providing funding for regional groundwater management efforts; conducting drainage and flood control studies directed toward reducing damage to property and danger to people from flooding; developing and maintaining a countywide natural disaster mitigation plan; and developing and implementing policy related to the protection of the Sacramento-San Joaquin Delta.

Goals

- Provide long range planning in order to ensure an adequate and reliable regional water supply.
- Develop long range plans to address regional drainage and flood control issues.

Accomplishments

- In Fiscal Year 2024-25, the Water Forum continued the process of updating the 2001 Water Forum Agreement. The original agreement was signed in 2001 and has been the basis for water supply policy and the protection of the Lower American River. Water policy and regulations have changed dramatically since then, and in 2020, the Water Forum began the process to update the terms of the 2001 agreement through the Water Forum 2 process. Water Forum staff have convened a series of meeting with stakeholders to discuss topics such as climate change, groundwater management, water conservation, habitat projects and forest management which will be used to feed into an updated agreement. This update is a multi-year consensus-based approach and is anticipated to be completed in Fiscal Year 2025-26. Zone 13 has been a significant funder of the Water Forum since 2001, and a new funding formula will significantly decrease the Zone 13 contribution upon completion of the Water Forum 2 Agreement.
- Zone 13 funding is being used to analyze flooding issues in the Cosumnes River watershed. Water Resources staff are working with stakeholders in the Cosumnes River area to identify solutions to historical flooding, with a focus on multi-benefit projects that can achieve not only flood control benefits but also groundwater recharge and habitat benefits as well. Water Resources staff are working with a consultant team to build on previous state efforts and pursue grant funding to continue this work.
- Water Resources was awarded a \$375,000 Hazard Mitigation Grant for use towards the multi-jurisdictional Local Hazard Mitigation Plan (LHMP) Update. A LHMP provides a framework to lessen disaster impacts by promoting whole-community involvement, assessing risks, and developing strategies to mitigate the effects of natural hazards, thereby reducing risks to people, economies, and natural environments.

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					
Zone 13 Water and Drainage Studies	\$2,368,178	\$2,756,263	\$2,634,728	\$(121,535)	(4.4)%
Gross Expenditures/Appropriations	\$2,368,178	\$2,756,263	\$2,634,728	\$(121,535)	(4.4)%
Total Expenditures/Appropriations	\$2,368,178	\$2,756,263	\$2,634,728	\$(121,535)	(4.4)%
Provision for Reserves	\$—	\$1,289,137	\$460,224	\$(828,913)	(64.3)%
Total Financing Uses	\$2,368,178	\$4,045,400	\$3,094,952	\$(950,448)	(23.5)%
Revenue	\$2,511,119	\$2,339,500	\$2,701,637	\$362,137	15.5%
Total Interfund Reimbursements	\$354,865	\$300,000	\$200,000	\$(100,000)	(33.3)%
Total Revenue	\$2,865,984	\$2,639,500	\$2,901,637	\$262,137	9.9%
Total Use of Fund Balance	\$908,094	\$1,405,900	\$193,315	\$(1,212,585)	(86.2)%
Total Financing Sources	\$3,774,078	\$4,045,400	\$3,094,952	\$(950,448)	(23.5)%
Net Cost	\$(1,405,900)	\$—	\$—	\$—	—%

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	\$1,311,468	\$1,898,720	\$1,762,245	\$(136,475)	(7.2)%
Other Charges	\$1,056,710	\$857,543	\$872,483	\$14,940	1.7%
Gross Expenditures/Appropriations	\$2,368,178	\$2,756,263	\$2,634,728	\$(121,535)	(4.4)%
Total Expenditures/Appropriations	\$2,368,178	\$2,756,263	\$2,634,728	\$(121,535)	(4.4)%
Provision for Reserves	\$—	\$1,289,137	\$460,224	\$(828,913)	(64.3)%
Total Financing Uses	\$2,368,178	\$4,045,400	\$3,094,952	\$(950,448)	(23.5)%
Revenue from Use Of Money & Property	\$45,011	\$12,000	\$15,000	\$3,000	25.0%
Intergovernmental Revenues	\$229,833	\$75,000	\$296,250	\$221,250	295.0%
Charges for Services	\$2,236,275	\$2,252,500	\$2,390,387	\$137,887	6.1%
Revenue	\$2,511,119	\$2,339,500	\$2,701,637	\$362,137	15.5%
Other Interfund Reimbursements	\$354,865	\$300,000	\$200,000	\$(100,000)	(33.3)%
Total Interfund Reimbursements	\$354,865	\$300,000	\$200,000	\$(100,000)	(33.3)%
Total Revenue	\$2,865,984	\$2,639,500	\$2,901,637	\$262,137	9.9%
Reserve Release	\$784,236	\$—	\$—	\$—	—%
Fund Balance	\$123,858	\$1,405,900	\$193,315	\$(1,212,585)	(86.2)%
Total Use of Fund Balance	\$908,094	\$1,405,900	\$193,315	\$(1,212,585)	(86.2)%
Total Financing Sources	\$3,774,078	\$4,045,400	\$3,094,952	\$(950,448)	(23.5)%
Net Cost	\$(1,405,900)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Decreases in contract costs due to cancellation of the McCormack Williams Track Legge Degrade Project and less than anticipated contract usage for the Cosumnes Watershed Study.
- Decreases in legal costs due to the General Fund absorbing 75% of the cost for Delta Conveyance Project legal counsel services.
- Increases in Federal Emergency Management Agency (FEMA) Local Hazard Mitigation Plan (LHMP) contract costs.
- Increases in Sacramento Central Groundwater Authority's annual Groundwater Sustainability Plan allocation.

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

- Increases in projected interest income due to higher cash balance.
- Increases in FEMA LHMP Grant revenues.

- Increases in anticipated Direct Levy #443 revenues.
- Decreases in General Fund contribution for flood mitigation efforts in the south County.

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

- Zone 13 has increased \$460,224

Public Safety and Justice

Table of Contents

Introduction		H-2
Contribution To The Law Library		H-4
Contribution To The Law Library	BU 4522000	H-4
Coroner		H-5
Coroner	BU 4610000	H-5
Court / County Contribution		H-8
Court / County Contribution	BU 5040000	H-8
Court / Non-Trial Court Operations		H-9
Court / Non-Trial Court Operations	BU 5020000	H-9
Court Paid County Services		H-11
Court Paid County Services	BU 5050000	H-11
Dispute Resolution Program		H-13
Dispute Resolution-Restricted Revenues	BU 5528000	H-13
Grand Jury		H-15
Grand Jury	BU 5660000	H-15
Indigent Defense		H-16
Conflict Criminal Defenders	BU 5510000	H-16
Public Defender	BU 6910000	H-20
Justice Planning, Analytics and Coordination		H-25
Justice Planning, Analytics and Coordination	BU 5750000	H-25
Office of Inspector General		H-30
Office of Inspector General	BU 5780000	H-30
Probation		H-31
Probation	BU 6700000	H-31
Probation-Restricted Revenues	BU 6708000	H-48
Care In Homes And Inst-Juv Court Wards	BU 6760000	H-54

Agency Structure



Public Safety and Justice Departments provide services and programs throughout the County. The Administrator oversees four departments and also serves as a liaison to the offices of the Sheriff and District Attorney and coordinates with the Office of the Inspector General, Superior Court, Criminal Justice Cabinet, the Law Library, and Community Corrections Partnership.

Public Safety and Justice includes the following departments:

Conflict Criminal Defender provides the administrative structure and oversight for the assignment and compensation of attorneys, who are assigned to represent clients, and investigators that provide services to attorneys when the Public Defender is unable to provide representation.

Coroner administers and manages Coroner cases within the County. It is the duty of the Sacramento County Coroner's Office to ensure, on behalf of the community, that sudden and unexpected death, or those deaths that occur under violent or suspicious circumstances are thoroughly investigated.

Probation is responsible for the background investigation of offenders and the preparation of social history reports for the Sacramento County Superior Courts. Probation provides clients with the assessment, treatment, supervision and support necessary to prevent re-offending. The Department also manages and maintains a juvenile hall pursuant to the State Welfare and Institutions Code, including a home supervision alternative.

Public Defender is responsible for the provision of Constitutionally mandated representation for individuals charged with a crime in Sacramento County who cannot afford to hire private counsel. The Office provides representation to individuals charged with misdemeanors, felonies, and juvenile offenses. The Public Defender handles all levels of representation on these types of alleged charges up to, and including, death penalty cases. The Public Defender also provides representation to individuals facing involuntary mental health treatment pursuant to the provisions of the Welfare and Institutions Code.

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	6760000	Care In Homes And Inst-Juv Court Wards	\$—	\$—	\$—	—
001A	5510000	Conflict Criminal Defenders	\$13,255,452	\$13,255,452	\$12,405,452	7.0
001A	4522000	Contribution To The Law Library	\$312,991	\$312,991	\$13,741	—
001A	4610000	Coroner	\$11,169,268	\$11,169,268	\$9,685,657	40.0
001A	5040000	Court / County Contribution	\$24,468,756	\$24,468,756	\$24,468,756	—
001A	5020000	Court / Non-Trial Court Operations	\$10,177,373	\$10,177,373	\$9,327,373	—
001A	5050000	Court Paid County Services	\$2,475,995	\$2,475,995	\$—	—
001A	5660000	Grand Jury	\$369,201	\$369,201	\$369,201	—
001A	5750000	Justice Planning, Analytics and Coordination	\$547,212	\$257,505	\$11,098	2.0
001A	5780000	Office of Inspector General	\$182,234	\$182,234	\$182,234	—
001A	6700000	Probation	\$207,294,648	\$206,543,992	\$74,080,479	708.0
001A	6910000	Public Defender	\$62,880,577	\$61,188,172	\$52,817,344	220.0
General Fund Total			\$333,133,707	\$330,400,939	\$183,361,335	977.0
001R	5528000	Dispute Resolution-Restricted Revenues	\$1,070,885	\$1,070,885	\$—	—
001R	6708000	Probation-Restricted Revenues	\$14,269,793	\$14,269,793	\$—	—
Non-General Fund Total			\$15,340,678	\$15,340,678	\$—	—
Grand Total			\$348,474,385	\$345,741,617	\$183,361,335	977.0

Contribution To The Law Library

Budget Unit Functions & Responsibilities

The **Contribution to the Law Library** budget unit provides financing required by state law for the lease costs for the library facility located at 609 9th Street. The Board of Supervisors must provide space for the Public Law Library upon request of the Law Library Board of Trustees. The Law Library Board of Trustees and the County have a Memorandum of Understanding (MOU) wherein the Law Library will finance lease costs for the facility.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Contribution to the Law Library	\$304,556	\$311,401	\$312,991	\$1,590	0.5%
Gross Expenditures/Appropriations	\$304,556	\$311,401	\$312,991	\$1,590	0.5%
Total Expenditures/Appropriations	\$304,556	\$311,401	\$312,991	\$1,590	0.5%
Revenue	\$290,700	\$297,825	\$299,250	\$1,425	0.5%
Total Revenue	\$290,700	\$297,825	\$299,250	\$1,425	0.5%
Net Cost	\$13,856	\$13,576	\$13,741	\$165	1.2%

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	\$304,523	\$311,363	\$312,930	\$1,567	0.5%
Intrafund Charges	\$33	\$38	\$61	\$23	60.5%
Gross Expenditures/Appropriations	\$304,556	\$311,401	\$312,991	\$1,590	0.5%
Total Expenditures/Appropriations	\$304,556	\$311,401	\$312,991	\$1,590	0.5%
Miscellaneous Revenues	\$290,700	\$297,825	\$299,250	\$1,425	0.5%
Revenue	\$290,700	\$297,825	\$299,250	\$1,425	0.5%
Total Revenue	\$290,700	\$297,825	\$299,250	\$1,425	0.5%
Net Cost	\$13,856	\$13,576	\$13,741	\$165	1.2%

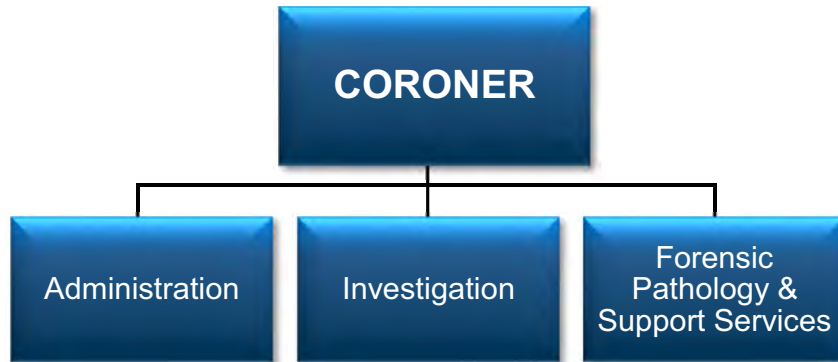
Summary of Changes

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

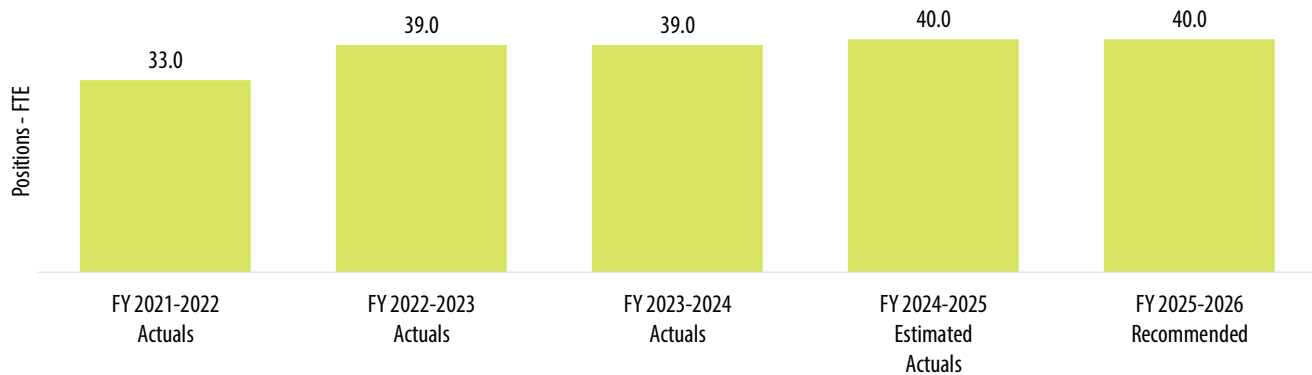
The change in total appropriations is due to an increase in Allocated Cost Process (ACP) costs, including annual leased facility costs, which include rent and lease management fee costs, and Department of Finance costs.

The change in total revenue is due to an increase in rent, paid by the Law Library.

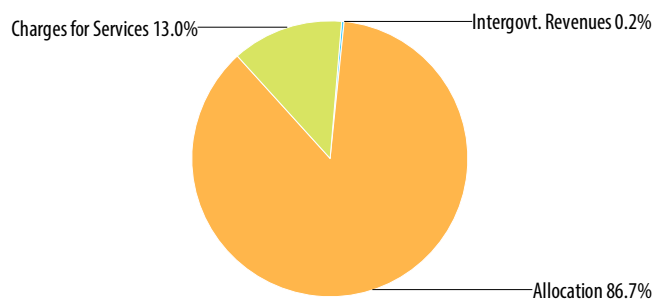
Coroner
Department Structure
Rosa Vega, Coroner



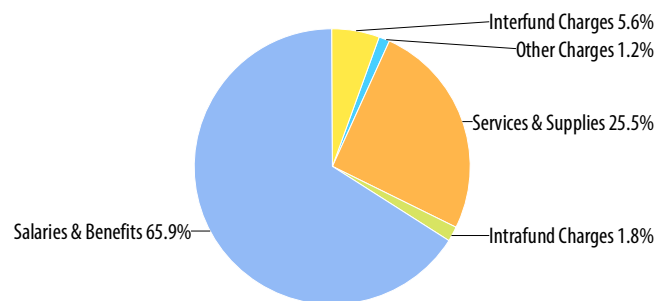
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Coroner's** Office is responsible for serving and protecting the interests of the Sacramento community by determining the circumstances, manner and cause of death in all sudden and unexplained deaths pursuant to California Government Code Section 27491.

The Coroner's office is also responsible for final disposition of all indigent/abandoned decedents in Sacramento County and the protection/securing/return of decedent property to the legal next of kin.

Goals

- Investigate all deaths within Sacramento County as defined by the California Government Code and the Health and Safety Code. The investigative process includes death scene review, body identification, timely notification to the decedent's next of kin, and a wide range of forensic science examinations and testing.
- Prepare and authorize the issuance of death certificates in a timely manner.
- Dispose of the remains of indigent deceased persons in a humane manner.

Accomplishments

- Referred 34 indigent families to the American River College Funeral Director Program, which provides hands-on training for college students in the field of funeral service, and results in cost savings to the County.
- Improved scene response time and reduced transportation costs by implementing a 24-hour Coroner Technician schedule.

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					
Coroner	\$10,772,791	\$11,545,224	\$11,169,268	\$(375,956)	(3.3)%
Gross Expenditures/Appropriations	\$10,772,791	\$11,545,224	\$11,169,268	\$(375,956)	(3.3)%
Total Expenditures/Appropriations	\$10,772,791	\$11,545,224	\$11,169,268	\$(375,956)	(3.3)%
Revenue	\$1,464,798	\$1,795,336	\$1,483,611	\$(311,725)	(17.4)%
Total Revenue	\$1,464,798	\$1,795,336	\$1,483,611	\$(311,725)	(17.4)%
Net Cost	\$9,307,993	\$9,749,888	\$9,685,657	\$(64,231)	(0.7)%
Positions	39.0	40.0	40.0	—	—%

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	\$6,697,612	\$7,416,711	\$7,360,527	\$(56,184)	(0.8)%
Services & Supplies	\$3,069,924	\$3,109,582	\$2,846,158	\$(263,424)	(8.5)%
Other Charges	\$224,196	\$193,300	\$135,700	\$(57,600)	(29.8)%
Interfund Charges	\$633,300	\$628,901	\$628,933	\$32	0.0%
Intrafund Charges	\$147,760	\$196,730	\$197,950	\$1,220	0.6%
Gross Expenditures/Appropriations	\$10,772,791	\$11,545,224	\$11,169,268	\$(375,956)	(3.3)%
Total Expenditures/Appropriations	\$10,772,791	\$11,545,224	\$11,169,268	\$(375,956)	(3.3)%
Intergovernmental Revenues	\$40,470	\$80,280	\$26,709	\$(53,571)	(66.7)%
Charges for Services	\$1,424,328	\$1,715,056	\$1,456,902	\$(258,154)	(15.1)%
Revenue	\$1,464,798	\$1,795,336	\$1,483,611	\$(311,725)	(17.4)%
Total Revenue	\$1,464,798	\$1,795,336	\$1,483,611	\$(311,725)	(17.4)%
Net Cost	\$9,307,993	\$9,749,888	\$9,685,657	\$(64,231)	(0.7)%
Positions	39.0	40.0	40.0	—	—%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs; however, these increases are offset by a combination of savings from rebudgeting vacant positions to a lower level, a decrease in appropriation for pension obligation bonds and workers' compensation which are part of the Allocated Cost Process (ACP) costs, and an increase in annual salary savings (reduces appropriations).
- A decrease in contracted services for decedent transport services.
- A decrease in funeral/burial payments to reflect estimated savings of County Indigent Cremation program.
- Decreases in services & supplies to right-size budget line items to align with historical spending.

The change in total revenue is primarily the result of a decrease in body transportation fees based on a historical 3-year average.

Court / County Contribution

Budget Unit Functions & Responsibilities

The **Court/County Contribution** budget unit contains the County payments to the State for trial court operations including Court Operations Maintenance of Effort (MOE), Base Fine and Forfeiture Revenue MOE, and the 50/50 Excess Revenue Split with the State.

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					
State Payments	\$23,781,476	\$24,468,756	\$24,468,756	\$—	—%
Gross Expenditures/Appropriations	\$23,781,476	\$24,468,756	\$24,468,756	\$—	—%
Total Expenditures/Appropriations	\$23,781,476	\$24,468,756	\$24,468,756	\$—	—%
Net Cost	\$23,781,476	\$24,468,756	\$24,468,756	\$—	—%

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	\$23,781,476	\$24,468,756	\$24,468,756	\$—	—%
Gross Expenditures/Appropriations	\$23,781,476	\$24,468,756	\$24,468,756	\$—	—%
Total Expenditures/Appropriations	\$23,781,476	\$24,468,756	\$24,468,756	\$—	—%
Net Cost	\$23,781,476	\$24,468,756	\$24,468,756	\$—	—%

Summary of Changes

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

Court / Non-Trial Court Operations

Budget Unit Functions & Responsibilities

The **Court/Non-Trial Court Operations** budget unit contains court-related services that were formerly included in the budget submitted by the Superior and Municipal Court (Budget Unit 5200000). The services do not fall within the parameters of Court Operations, as defined in California Rules of Court, Rule 10.810. With the passage of Assembly Bill 233 (The Lockyer-Isenberg Trial Court Funding Act of 1997), these services are no longer funded in the Court Operations budget unit (Fund 003). This budget unit was created to provide a means of funding these court-related services through the General Fund, as required by statute if the programs are continued. Services reflected in this budget unit include costs for Court staff to support collection activities on court-ordered payments, County Facilities Payment (CFP) after the transfer of a court facility to the Administrative Office of Courts, which is partially offset by reimbursements from Court Construction Fund penalty assessments, Medical Service charges for the county share of non-Rule 810 psychiatric evaluations, and staff costs for the District Attorney Traffic Unit to assist in early resolution of traffic cases.

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					
Law and Justice	\$9,994,198	\$10,164,726	\$10,177,373	\$12,647	0.1%
Gross Expenditures/Appropriations	\$9,994,198	\$10,164,726	\$10,177,373	\$12,647	0.1%
Total Expenditures/Appropriations	\$9,994,198	\$10,164,726	\$10,177,373	\$12,647	0.1%
Total Interfund Reimbursements	\$750,000	\$850,000	\$850,000	\$—	—%
Total Revenue	\$750,000	\$850,000	\$850,000	\$—	—%
Net Cost	\$9,244,198	\$9,314,726	\$9,327,373	\$12,647	0.1%

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	\$1,101,381	\$1,272,527	\$1,284,326	\$11,799	0.9%
Other Charges	\$5,882,813	\$5,882,813	\$5,882,813	\$—	—%
Interfund Charges	\$2,350,179	\$2,349,561	\$2,350,409	\$848	0.0%
Intrafund Charges	\$659,825	\$659,825	\$659,825	\$—	—%
Gross Expenditures/Appropriations	\$9,994,198	\$10,164,726	\$10,177,373	\$12,647	0.1%
Total Expenditures/Appropriations	\$9,994,198	\$10,164,726	\$10,177,373	\$12,647	0.1%
Other Interfund Reimbursements	\$750,000	\$850,000	\$850,000	\$—	—%
Total Interfund Reimbursements	\$750,000	\$850,000	\$850,000	\$—	—%
Total Revenue	\$750,000	\$850,000	\$850,000	\$—	—%
Net Cost	\$9,244,198	\$9,314,726	\$9,327,373	\$12,647	0.1%

Summary of Changes

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

The change in total appropriations is due to an increase in allocated costs for facility use and debt service payments.

Court Paid County Services

Budget Unit Functions & Responsibilities

The **Court Paid County Services** budget unit centralizes the financial charges between County departments and the Court. The Court reimburses the County on a monthly basis for all agreed upon charges. Court related costs reflected in this budget unit include automation charges for Court usage of the County systems, Court share of General Services charges that are allocated out to County departments and the Court, parking charges from the Department of General Services, and Court share of the administrative services for the Criminal Justice Cabinet.

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					
Court Paid County Services	\$2,154,347	\$2,397,525	\$2,475,995	\$78,470	3.3%
Gross Expenditures/Appropriations	\$2,154,347	\$2,397,525	\$2,475,995	\$78,470	3.3%
Total Expenditures/Appropriations	\$2,154,347	\$2,397,525	\$2,475,995	\$78,470	3.3%
Revenue	\$2,154,347	\$2,397,525	\$2,475,995	\$78,470	3.3%
Total Revenue	\$2,154,347	\$2,397,525	\$2,475,995	\$78,470	3.3%
Net Cost	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$2,123,735	\$2,360,927	\$2,445,833	\$84,906	3.6%
Intrafund Charges	\$30,612	\$36,598	\$30,162	\$(6,436)	(17.6)%
Gross Expenditures/Appropriations	\$2,154,347	\$2,397,525	\$2,475,995	\$78,470	3.3%
Total Expenditures/Appropriations	\$2,154,347	\$2,397,525	\$2,475,995	\$78,470	3.3%
Revenue from Use Of Money & Property	\$126,042	\$—	\$100,000	\$100,000	—%
Miscellaneous Revenues	\$2,028,305	\$2,397,525	\$2,375,995	\$(21,530)	(0.9)%
Revenue	\$2,154,347	\$2,397,525	\$2,475,995	\$78,470	3.3%
Total Revenue	\$2,154,347	\$2,397,525	\$2,475,995	\$78,470	3.3%
Net Cost	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in alarm service costs to the Judicial Council of California, partially offset by a decrease in livescan/employee fingerprint charges to the Courts.

The change in total revenue is due to additional revenue from the Judicial Council of California to fund the alarm service costs.

Dispute Resolution-Restricted Revenues

Budget Unit Functions & Responsibilities

Dispute Resolution – Restricted Revenues provides programs, services, and activities that promote the resolution of disputes outside of the court system. The County established the Dispute Resolution program (Program) in 1988 and the Program is fully self-supported via revenue generated from an \$8 surcharge on civil court filing fees. The Program is administered by the Office of the County Executive and services are provided through third-party contracts awarded through a competitive process. This budget unit was established in FY 2022-23, when the previous Dispute Resolution trust fund became a budgeted fund.

Goals

- Provide a comprehensive array of dispute resolution options.
- Create an opportunity for early, accessible, comprehensive, and effective methods for resolving disputes.
- Educate the community on the availability of dispute resolution 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					
Dispute Resolution	\$498,278	\$971,673	\$1,070,885	\$99,212	10.2%
Gross Expenditures/Appropriations	\$498,278	\$971,673	\$1,070,885	\$99,212	10.2%
Total Expenditures/Appropriations	\$498,278	\$971,673	\$1,070,885	\$99,212	10.2%
Total Financing Uses	\$498,278	\$971,673	\$1,070,885	\$99,212	10.2%
Revenue	\$634,203	\$665,464	\$629,838	\$(35,626)	(5.4)%
Total Revenue	\$634,203	\$665,464	\$629,838	\$(35,626)	(5.4)%
Total Use of Fund Balance	\$170,284	\$306,209	\$441,047	\$134,838	44.0%
Total Financing Sources	\$804,487	\$971,673	\$1,070,885	\$99,212	10.2%
Net Cost	\$(306,209)	\$—	\$—	\$—	—%

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	\$448,778	\$445,500	\$445,500	\$—	—%
Intrafund Charges	\$49,500	\$49,500	\$49,500	\$—	—%
Appropriation for Contingencies	\$—	\$476,673	\$575,885	\$99,212	20.8%
Gross Expenditures/Appropriations	\$498,278	\$971,673	\$1,070,885	\$99,212	10.2%
Total Expenditures/Appropriations	\$498,278	\$971,673	\$1,070,885	\$99,212	10.2%
Total Financing Uses	\$498,278	\$971,673	\$1,070,885	\$99,212	10.2%
Revenue from Use Of Money & Property	\$15,760	\$3,500	\$7,000	\$3,500	100.0%
Charges for Services	\$618,442	\$661,964	\$622,838	\$(39,126)	(5.9)%
Revenue	\$634,203	\$665,464	\$629,838	\$(35,626)	(5.4)%
Total Revenue	\$634,203	\$665,464	\$629,838	\$(35,626)	(5.4)%
Fund Balance	\$170,284	\$306,209	\$441,047	\$134,838	44.0%
Total Use of Fund Balance	\$170,284	\$306,209	\$441,047	\$134,838	44.0%
Total Financing Sources	\$804,487	\$971,673	\$1,070,885	\$99,212	10.2%
Net Cost	\$(306,209)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in Contingency, resulting from an increase in interest income and fund balance, partially offset by a decrease in estimated revenue based on prior year actual revenues.

Grand Jury

Budget Unit Functions & Responsibilities

State law requires each county to have a **Grand Jury**. In Sacramento County, the Grand Jury is comprised of nineteen members appointed by Superior Court Judges. The Grand Jury is responsible for:

- Investigation of possible misconduct by public officials.
- Investigation of possible illegal transfers of public funds.
- Inquiries into the condition and management of prisons within the County.
- Looking into needs and operations of the County.
- Investigation of indictments.

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					
Grand Jury	\$386,335	\$393,323	\$369,201	\$(24,122)	(6.1)%
Gross Expenditures/Appropriations	\$386,335	\$393,323	\$369,201	\$(24,122)	(6.1)%
Total Expenditures/Appropriations	\$386,335	\$393,323	\$369,201	\$(24,122)	(6.1)%
Net Cost	\$386,335	\$393,323	\$369,201	\$(24,122)	(6.1)%

Budget Unit – Budget by Object

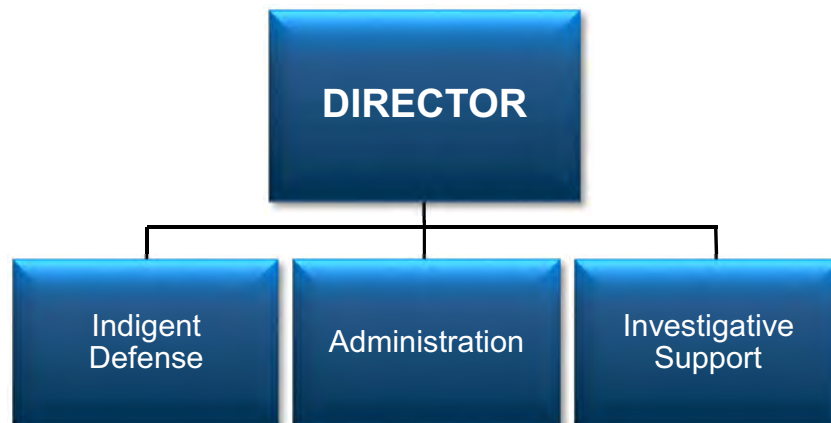
	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Services & Supplies	\$386,152	\$393,139	\$368,937	\$(24,202)	(6.2)%
Intrafund Charges	\$183	\$184	\$264	\$80	43.5%
Gross Expenditures/Appropriations	\$386,335	\$393,323	\$369,201	\$(24,122)	(6.1)%
Total Expenditures/Appropriations	\$386,335	\$393,323	\$369,201	\$(24,122)	(6.1)%
Net Cost	\$386,335	\$393,323	\$369,201	\$(24,122)	(6.1)%

Summary of Changes

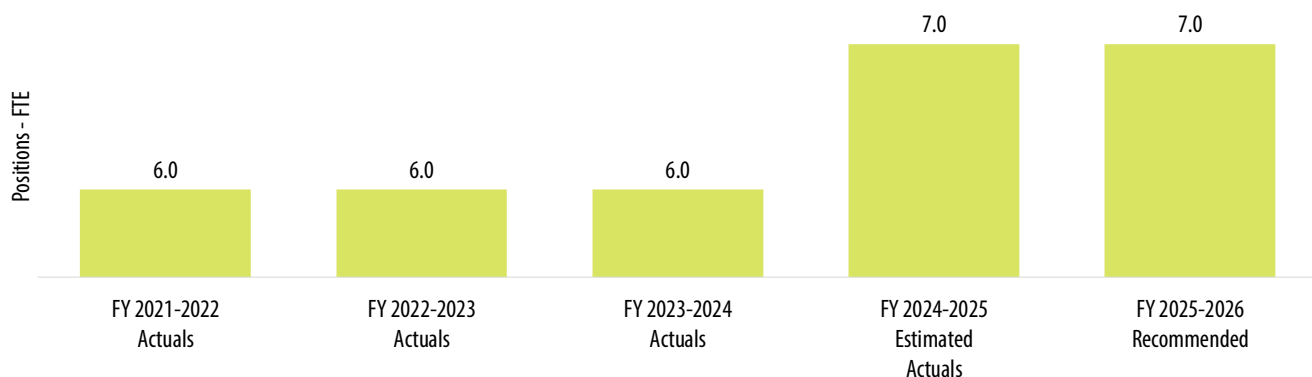
The change in total appropriations and Net Cost is due to:

- An increase in salaries and benefits for the Grand Jury Coordinator, partially offset by a decrease in court attendant and courtroom clerk costs.
- A decrease in tuition and registration fees, data processing and information technology, juror fees and mileage, and other miscellaneous services and supplies based on past actual costs.
- An increase in lease property costs, telecommunications, and finance charges.

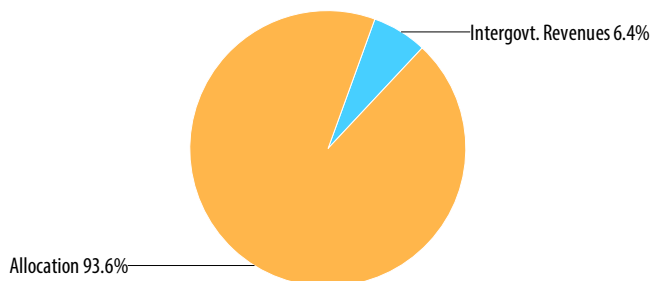
Conflict Criminal Defenders
Department Structure
Tiffanie Synnott, Acting Director



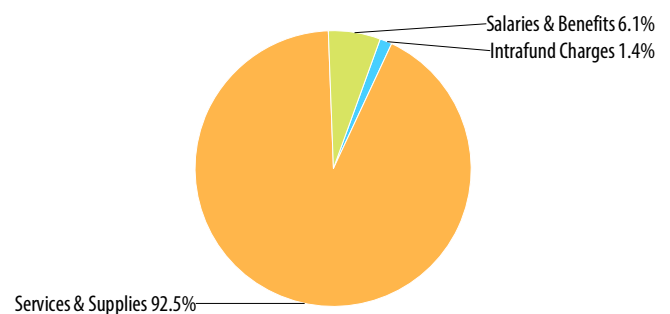
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Conflict Criminal Defenders, upon court appointment, provides the administrative structure, support, and oversight for the assignment and compensation, of attorneys who have passed the State Bar, and qualified investigators or ancillary service providers assigned to represent or support adult defendants and juveniles charged with criminal or delinquent conduct and without the funds to retain counsel.

Provides oversight, mentoring and training for attorneys who have passed the State Bar and qualified investigators.

Goals

- Provide effective representation in all criminal and delinquency cases.
- Assist with identifying, training, and preparing contractors for the newly enacted laws and or County goals including but not limited to, AB109 Jail Population Reduction Act; Mays Consent Decree; Racial Justice Act; Post Conviction laws; Mental Health Diversion; Felony Military Diversion; Proposition 36; Community Assistance, Recovery, and Empowerment (CARE) court; Assisted Outpatient Treatment; and Juvenile Realignment.
- Collaborate with all justice partners to support positive outcomes for contractors, clients, and the community.

Accomplishments

- Supported the County by absorbing the increase in caseload during the Sacramento County Attorneys' Association (SCAA) strike.
- Conducted trainings and supported contractors with new changes in the law.
- Increased the number of individuals released from jail through pretrial services, mental health diversion advocacy, and litigation.

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					
Conflict Criminal Defenders	\$15,550,498	\$12,097,220	\$13,255,452	\$1,158,232	9.6%
Gross Expenditures/Appropriations	\$15,550,498	\$12,097,220	\$13,255,452	\$1,158,232	9.6%
Total Expenditures/Appropriations	\$15,550,498	\$12,097,220	\$13,255,452	\$1,158,232	9.6%
Revenue	\$1,402,250	\$600,000	\$850,000	\$250,000	41.7%
Total Revenue	\$1,402,250	\$600,000	\$850,000	\$250,000	41.7%
Net Cost	\$14,148,248	\$11,497,220	\$12,405,452	\$908,232	7.9%
Positions	6.0	7.0	7.0	—	—%

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	\$640,643	\$790,528	\$812,561	\$22,033	2.8%
Services & Supplies	\$14,767,077	\$11,110,056	\$12,256,812	\$1,146,756	10.3%
Intrafund Charges	\$142,778	\$196,636	\$186,079	\$(10,557)	(5.4)%
Gross Expenditures/Appropriations	\$15,550,498	\$12,097,220	\$13,255,452	\$1,158,232	9.6%
Total Expenditures/Appropriations	\$15,550,498	\$12,097,220	\$13,255,452	\$1,158,232	9.6%
Intergovernmental Revenues	\$1,402,250	\$600,000	\$850,000	\$250,000	41.7%
Revenue	\$1,402,250	\$600,000	\$850,000	\$250,000	41.7%
Total Revenue	\$1,402,250	\$600,000	\$850,000	\$250,000	41.7%
Net Cost	\$14,148,248	\$11,497,220	\$12,405,452	\$908,232	7.9%
Positions	6.0	7.0	7.0	—	—%

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 costs.
- An increase in costs for contract staff.
- An increase in legal assistant costs for the Pretrial program. Costs for this purpose were included in the Department's FY 2024-25 budget as well, but after the Adopted Budget was approved.
- An increase in allocated cost process (ACP) costs, including lease property costs. The Department recently expanded its leased office space to accommodate additional programs and provide equipment/technology for information security, which was reflected in the ACP budget for the first time this year.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in Senate Bill 129 Pretrial grant revenue.
- An increase due to anticipation of additional prison case overloads.

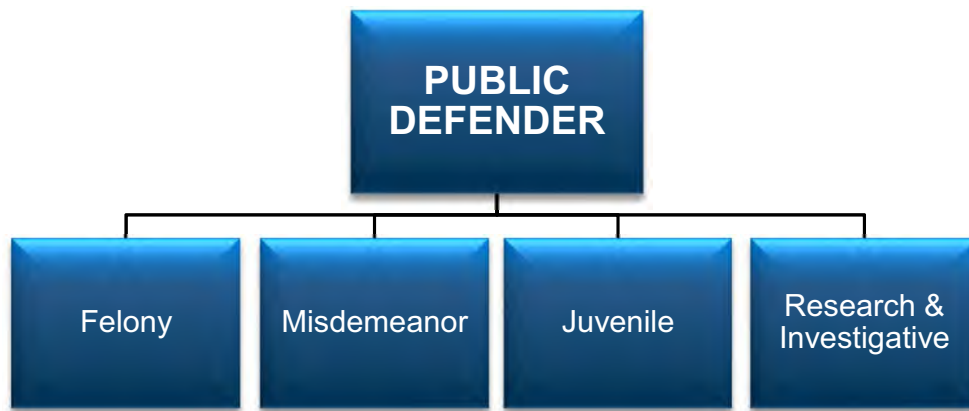
Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Conflict Criminal Defenders	935,099	—	—	935,099	—

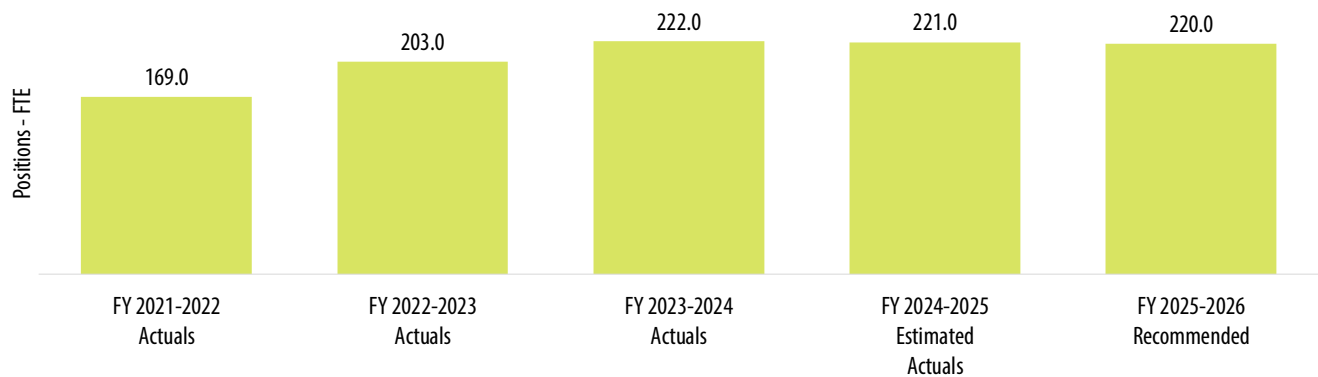
Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CCD - Attorney and Investigator Raises					
	905,394	—	—	905,394	—
Rate increase of \$6 an hour for Conflict Criminal Defenders (CCD) attorneys and investigators in an attempt to bring them into parity with Federal and San Joaquin County rates. CCD vendors have not received a raise or Cost of Living Adjustment (COLA) since Fiscal Year 2018-19. Increasing CCD vendor rates will be seen as a recognition for assisting the County during the strike and recognition that rates have fallen too far behind.					
CCD - Computer Upgrades					
	29,705	—	—	29,705	—
Purchase replacement computers to prevent security threats from outdated personal computers (PC's) that are no longer supported by Microsoft.					

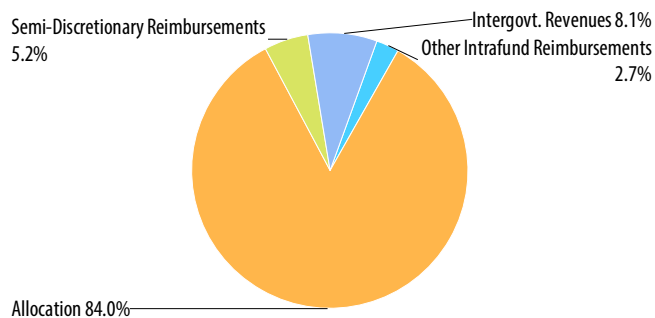
Public Defender
Department Structure
Amanda Benson, Public Defender



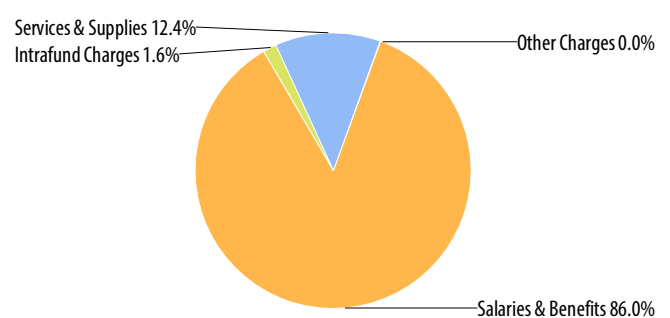
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Office of the **Public Defender** provides constitutionally mandated legal representation to people accused of committing crimes who cannot afford private counsel. The Public Defender also represents juveniles in delinquency proceedings, people in mental health and developmental disability proceedings and appropriate family law and probate cases. The Public Defender zealously protects and defends the rights, liberties, and dignity of clients through compassionate and client-centered legal representation of the highest quality, in pursuit of a fair system of justice for all.

Goals

- Identify and measure client service needs and levels of legal representation and strive to provide quality representation in the most cost-effective manner.
- Evaluate and modify operations and staffing structure to better safeguard client speedy trial rights and safely reduce pretrial detention and overall incarceration rates.
- Implement, measure, and evaluate plans that improve awareness, acceptance, and commitment to quality legal representation and cost efficient services department-wide.

Accomplishments

- The social work team successfully connected nearly 1,600 people to social services including substance use treatment, mental health treatment, and housing. When people receive needed services, they are more likely to make their court appearances, fulfill their court obligations, and stay out of trouble.
- The pretrial support team secured the safe release of 3,500 people within two days of their arrest. The team of attorneys and legal research assistants review the police reports and meet with people in jail shortly after their arrest to gather information about their community ties, employment, and social service needs. This information is provided to judges and makes them more comfortable with releasing people back to their communities.
- The record clearing team assisted over 1,000 people in clearing their criminal records. Through this effort, people who complete their probation and pay their fines can get their lives back on track and overcome barriers to employment, education, and housing.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Public Defender	\$56,025,914	\$60,479,628	\$62,880,577	\$2,400,949	4.0%
Gross Expenditures/Appropriations	\$56,025,914	\$60,479,628	\$62,880,577	\$2,400,949	4.0%
Total Intrafund Reimbursements	\$(1,975,494)	\$(735,921)	\$(1,692,405)	\$(956,484)	130.0%
Total Expenditures/Appropriations	\$54,050,420	\$59,743,707	\$61,188,172	\$1,444,465	2.4%
Revenue	\$5,118,813	\$4,422,507	\$5,104,789	\$682,282	15.4%
Total Interfund Reimbursements	\$2,651,212	\$3,337,747	\$3,266,039	\$(71,708)	(2.1)%
Total Revenue	\$7,770,025	\$7,760,254	\$8,370,828	\$610,574	7.9%
Net Cost	\$46,280,395	\$51,983,453	\$52,817,344	\$833,891	1.6%
Positions	222.0	221.0	220.0	(1.0)	(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	\$46,858,904	\$52,072,090	\$54,104,031	\$2,031,941	3.9%
Services & Supplies	\$8,416,089	\$7,628,431	\$7,784,938	\$156,507	2.1%
Other Charges	\$94,920	\$9,487	\$9,487	\$—	—%
Intrafund Charges	\$656,001	\$769,620	\$982,121	\$212,501	27.6%
Gross Expenditures/Appropriations	\$56,025,914	\$60,479,628	\$62,880,577	\$2,400,949	4.0%
Other Intrafund Reimbursements	\$(1,975,494)	\$(735,921)	\$(1,692,405)	\$(956,484)	130.0%
Total Intrafund Reimbursements	\$(1,975,494)	\$(735,921)	\$(1,692,405)	\$(956,484)	130.0%
Total Expenditures/Appropriations	\$54,050,420	\$59,743,707	\$61,188,172	\$1,444,465	2.4%
Intergovernmental Revenues	\$5,118,813	\$4,422,507	\$5,104,789	\$682,282	15.4%
Revenue	\$5,118,813	\$4,422,507	\$5,104,789	\$682,282	15.4%
Semi-Discretionary Reimbursements	\$2,651,212	\$3,337,747	\$3,266,039	\$(71,708)	(2.1)%
Total Interfund Reimbursements	\$2,651,212	\$3,337,747	\$3,266,039	\$(71,708)	(2.1)%
Total Revenue	\$7,770,025	\$7,760,254	\$8,370,828	\$610,574	7.9%
Net Cost	\$46,280,395	\$51,983,453	\$52,817,344	\$833,891	1.6%
Positions	222.0	221.0	220.0	(1.0)	(0.5)%

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 largely due to:

- An increase in negotiated salary and benefit costs, offset by a decrease in extra help and associated benefits for legal research assistant (LRA) costs for expungement services due to discontinuation of participation in the Homeless Housing, Assistance and Prevention (HHAP) Program. The program was discontinued due to the high turnover of LRA staff and because it was not cost effective.
- An increase in Allocated Cost Process (ACP) costs, including an increase in Department of Technology Fees, Wide Area Network (WAN) charges, Facility Use and Lease costs, and a net increase in DPS services and programs, offset by a decrease in 2004 Pension Obligation Bonds.
- An increase in expert costs for mental health diversion clients, including criminal record reviews, clinical interviews, clinical testing, screening and assessment tool scoring, and expert reporting/testimonials.
- A decrease in one-time hardware and software costs used to implement a Case Management System.
- An intrafund reimbursement from the Department of Health Services (DHS) to serve individuals charged with felonies who are being declared incompetent to stand trial due to qualifying mental health disorders funded through the Department of State Hospitals Permanent Diversion or Community-Based Restoration Grant program.
- An increase in intrafund reimbursements from DHS and Probation for increases in negotiated salary and benefit costs for one attorney that provides representation to people subject to a court petition for court-ordered assisted outpatient treatment funded through the General Fund; and one attorney that represents youth detained in the Valley Oak Youth Academy Program (VOYA) funded through SB 823 Juvenile Justice Realignment Block Grant program funding.
- A decrease in intrafund reimbursements from the Department of Homeless Services and Housing for expungement services through the HHAP program due to discontinuation of participation in the program as it was not cost effective. The Public Defender can still provide services to this population through its regular expungement services program, which is available to all clientele and funded by the General Fund.
- Recommended reductions detailed later in this section.

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

- A decrease in 2011 AB 109 semi-discretionary funding due to one-time revenue for a new Case Management System in the prior year.
- An increase in the Public Defender's share of the 2011 District Attorney/Public Defender (DA/PD) Realignment funding due to an increase in estimated available funding for existing programs and services.
- An increase in California Department of State Hospitals (DSH) Felony Mental Health Diversion Program Grant. This funding was approved through a contract with DSH to fund positions and contract services.
- An increase in Judicial Council of California SB 129 Pretrial funding due to an increased allocation from the Courts.
- A decrease in Board of State Community Corrections funding for post-conviction cases based on remaining available funding.
- A decrease in State Prison reimbursements for State prison cases due to an anticipated reduction in filings.

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

- 1.0 FTE decrease in recommended reduction scenarios. – 1.0 vacant

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Public Defender	(992,973)	—	—	(992,973)	(1.0)

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Pub Def - Delete 1.0 FTE Vacant Limited Term ASO 1 Position					
	(119,215)	—	—	(119,215)	(1.0)

Delete 1.0 FTE (vacant) Limited Term Administrative Services Officer 1 position. This will increase the workload of other administrative positions and cause delays in administrative functions.

Pub Def - Delete Contracted Services - Pretrial Support Services

	(300,000)	—	—	(300,000)	—

Reduction of contracted services in the Pretrial Support program. This reduction will have minimal impact if the services are continued under the oversight of Health Services as recommended in an associated growth request. If Health Services does not continue these pretrial support services, the reduction could have a significant negative impact on the Sheriff's Department and on the County's efforts to safely reduce the jail population under the Mays Consent Decree. The Public Defender Pretrial Support Program is a team of attorneys, social workers, and legal research assistants, who work with a community-based organization (CBO) to advocate for safe pretrial releases and provide supportive services to pretrial participants.

Pub Def - Delete Extra Help - Record Clearing Unit

	(359,258)	—	—	(359,258)	—

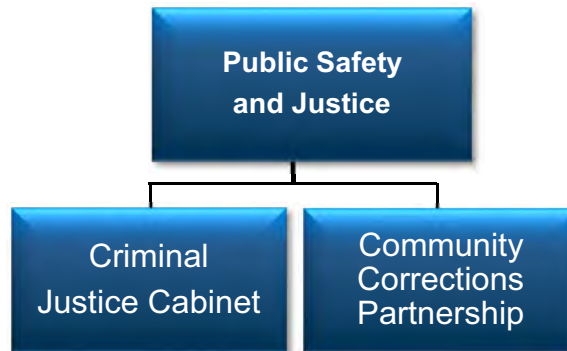
Reduction in extra help costs for the Expungement and Records Clearing program. The Expungement and Records Clearing program helps people clear up their past criminal records and thereby remove barriers to employment, housing, education, and other critical services. The program includes attorneys, a paralegal, and legal research assistants who work together to help hundreds of people each year. If funding is eliminated, it will decrease the program's capacity and result in delays for those needing this service.

Pub Def - Reduce Juvenile Trauma Response Court Program contracts

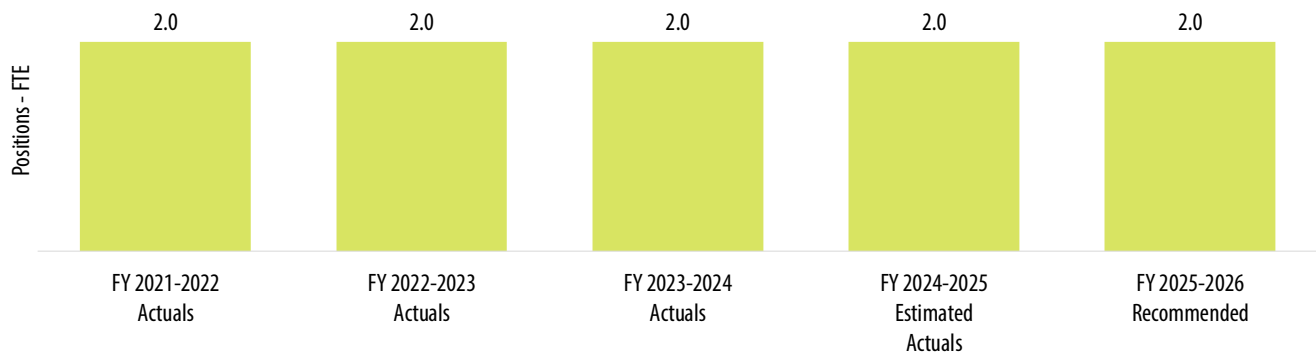
	(214,500)	—	—	(214,500)	—

Reduce contract funding in the Juvenile Trauma Response Court (JDTRC) Program for intervention and mentoring services. The JDTRC Program provides critical services to juvenile justice system involved youth who have experienced significant trauma. Under this program, JTTC youth and their families are provided a social worker and a community intervention worker to help them access housing, mental health services, substance use treatment, gang prevention services, education, and community support. If funding is eliminated, approximately 60 youth and their families will be negatively impacted by the loss of these services.

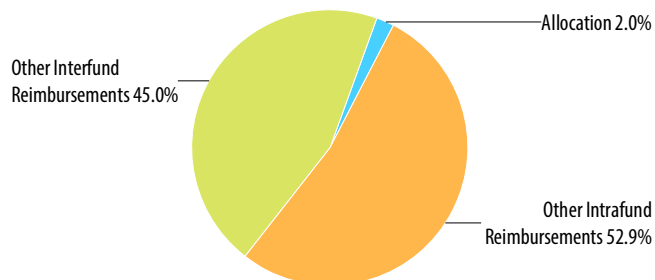
Justice Planning, Analytics and Coordination



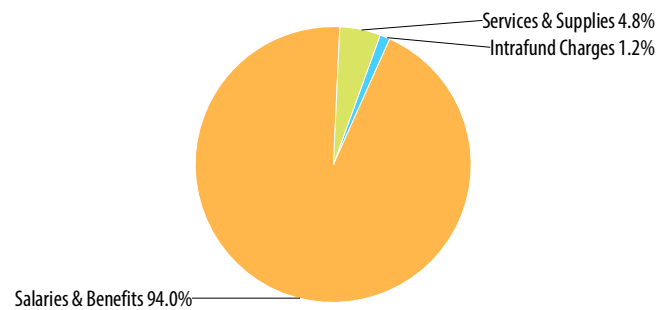
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Justice Planning, Analytics and Coordination** (previously titled Criminal Justice Cabinet) budget unit provides staffing and service support for the Criminal Justice Cabinet and the Community Corrections Partnership. The budget unit is divided into two programs:

- Criminal Justice Cabinet (CJC) – Provides the coordinated leadership necessary to ensure a fair and just criminal justice system and to develop programs and policies that provide an efficient and effective criminal justice system. Members include Judges from the Adult and Juvenile Court, Elected Officials, County Department Heads, City Mayors and Chiefs of Police, and the Superintendent of Schools. The Cabinet and its committees meet to discuss and implement approaches to common issues that arise in the processing of adult and juvenile cases and to develop fresh ideas involving prevention, rehabilitation, alternative sentencing, community involvement, and information technology to provide justice and protect public safety.
- Community Corrections Partnership (CCP) – Responsible for the County's AB 109 Public Safety Realignment Plan for implementation of activities to address responsibilities for non-violent, non-serious, non-sex offenders shifted from the State to the County. Members include the Chief Probation Officer, District Attorney, Sheriff, Public Defender, Director of Health Services, Deputy County Executive of Social Services, Deputy County Executive of Public Safety and Justice, City of Sacramento Chief of Police, Superior Court Representative, Victim Representative, Employment Representative, Rehabilitation Community-based Organization (CBO) Representative, and Education Representative. The CCP must develop the annual AB 109 Plan update to advise the Board of Supervisors on specific programming needed to implement the provisions of public safety realignment legislation. Staff assigned to this program support the CCP, CCP Advisory Board, and Sheriff Community Review Commission. The Sheriff Community Review Commission is designed to improve public transparency and accountability with respect to the Sacramento County Sheriff's Department and provide greater community interaction and communication with the Office of Inspector General.

Goals

- Implement policies and programs to facilitate an efficient and effective justice system.
- Provide collaborative leadership, planning, and evaluation to develop and make policy recommendations on vital justice system issues.
- Facilitate cooperation, collaboration, and communication necessary to implement cohesive policies and innovative programs that enhance public safety, improve services and outcomes, and reduce crime.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Community Corrections Partnership	\$219,195	\$236,840	\$257,505	\$20,665	8.7%
Criminal Justice Cabinet	\$266,536	\$286,242	\$289,707	\$3,465	1.2%
Gross Expenditures/Appropriations	\$485,731	\$523,082	\$547,212	\$24,130	4.6%
Total Intrafund Reimbursements	\$(261,000)	\$(286,242)	\$(289,707)	\$(3,465)	1.2%
Total Expenditures/Appropriations	\$224,731	\$236,840	\$257,505	\$20,665	8.7%
Total Interfund Reimbursements	\$190,433	\$201,318	\$246,407	\$45,089	22.4%
Total Revenue	\$190,433	\$201,318	\$246,407	\$45,089	22.4%
Net Cost	\$34,298	\$35,522	\$11,098	\$(24,424)	(68.8)%
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	\$471,740	\$490,778	\$514,643	\$23,865	4.9%
Services & Supplies	\$7,618	\$26,134	\$26,181	\$47	0.2%
Intrafund Charges	\$6,373	\$6,170	\$6,388	\$218	3.5%
Gross Expenditures/Appropriations	\$485,731	\$523,082	\$547,212	\$24,130	4.6%
Other Intrafund Reimbursements	\$(261,000)	\$(286,242)	\$(289,707)	\$(3,465)	1.2%
Total Intrafund Reimbursements	\$(261,000)	\$(286,242)	\$(289,707)	\$(3,465)	1.2%
Total Expenditures/Appropriations	\$224,731	\$236,840	\$257,505	\$20,665	8.7%
Other Interfund Reimbursements	\$190,433	\$201,318	\$246,407	\$45,089	22.4%
Total Interfund Reimbursements	\$190,433	\$201,318	\$246,407	\$45,089	22.4%
Total Revenue	\$190,433	\$201,318	\$246,407	\$45,089	22.4%
Net Cost	\$34,298	\$35,522	\$11,098	\$(24,424)	(68.8)%
Positions	2.0	2.0	2.0	—	—%

Summary of Changes

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

Community Corrections Partnership

Program Overview

This program provides staffing and service support for several boards and commissions with a public safety and justice focus. Staff support the **Community Corrections Partnership (CCP)**, the collaborative advisory body responsible for developing the AB 109 Plan that advises the Board of Supervisors on programming needs to implement provisions of AB 109 Public Safety Realignment legislation that shifted responsibility for specified lower level offenders from the state prison system to the local county jail and community corrections system. Penal Code Section 1230 specifies membership of the CCP, which is chaired by the Chief Probation Officer. Responsibilities include, but are not limited to, preparing for public meetings of the CCP, providing research, analysis, and coordination needed to guide activities of the CCP and its subgroups and to update and implement the CCP's AB 109 Plan. Staff also support the Sheriff Community Review Commission (SCRC) and its subgroups and produce its annual report to the Board of Supervisors and provide additional support for the County's Public Safety and Justice Agency.

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	\$218,165	\$231,925	\$252,456	\$20,531	8.9%
Services & Supplies	\$1,030	\$1,833	\$1,857	\$24	1.3%
Intrafund Charges	\$—	\$3,082	\$3,192	\$110	3.6%
Gross Expenditures/Appropriations	\$219,195	\$236,840	\$257,505	\$20,665	8.7%
Total Expenditures/Appropriations	\$219,195	\$236,840	\$257,505	\$20,665	8.7%
Other Interfund Reimbursements	\$190,433	\$201,318	\$246,407	\$45,089	22.4%
Total Interfund Reimbursements	\$190,433	\$201,318	\$246,407	\$45,089	22.4%
Total Revenue	\$190,433	\$201,318	\$246,407	\$45,089	22.4%
Net Cost	\$28,762	\$35,522	\$11,098	\$(24,424)	(68.8)%
Positions	1.0	1.0	1.0	—	—%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- A net decrease in allocated costs primarily from lower charges in Pension Obligation Bonds.

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

- An increase in reimbursements from the Community Corrections Partnership Planning funds to offset the increased costs.

Criminal Justice Cabinet

Program Overview

This program provides staffing and service support for the **Criminal Justice Cabinet**, the collaborative planning body for the criminal and juvenile justice system in Sacramento County. Responsibilities include, but are not limited to research, analysis, planning and coordination to support system-wide criminal justice initiatives and inform local justice policy and program decisions. The Criminal Justice Cabinet is chaired by the Presiding Judge of the Superior Court and includes representatives of county justice and social service agencies as well as all city law enforcement agencies. The Cabinet provides a forum to share information and coordinate service delivery in the juvenile and criminal justice 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	\$253,575	\$258,853	\$262,187	\$3,334	1.3%
Services & Supplies	\$6,588	\$24,301	\$24,324	\$23	0.1%
Intrafund Charges	\$6,373	\$3,088	\$3,196	\$108	3.5%
Gross Expenditures/Appropriations	\$266,536	\$286,242	\$289,707	\$3,465	1.2%
Other Intrafund Reimbursements	\$(261,000)	\$(286,242)	\$(289,707)	\$(3,465)	1.2%
Total Intrafund Reimbursements	\$(261,000)	\$(286,242)	\$(289,707)	\$(3,465)	1.2%
Total Expenditures/Appropriations	\$5,536	\$—	\$—	\$—	—%
Net Cost	\$5,536	\$—	\$—	\$—	—%
Positions	1.0	1.0	1.0	—	—%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- A net decrease in allocated costs primarily from lower charges in Pension Obligation Bonds.
- Increases in intrafund reimbursement from the Criminal Justice Cabinet members to offset the increased costs.

Office of Inspector General

Budget Unit Functions & Responsibilities

The **Office of Inspector General** (OIG) budget unit funds a contract for an Inspector General. The OIG independently monitors defined areas of interest, analyzing trends and recommending ways to strengthen and improve law enforcement services and the citizen complaint and investigations processes. The mission of the OIG is to promote a culture of integrity, accountability, and transparency in order to safeguard and preserve the public trust. The OIG will conduct fact finding, audits, and other inquiries pertaining to administrative or operational matters deemed appropriate by the Board of Supervisors, County Executive, or Sheriff. Upon request, the Inspector General may also accept citizen complaints to be forwarded for investigation; monitor or independently investigate any other matter as requested by the Sheriff or as directed by the Board of Supervisors; interview or re-interview complainants and witnesses to ensure that investigations are fair, unbiased, factually accurate and complete; provide complainants with timely updates on the status of investigations, excluding disclosure of any information that is confidential or legally protected; serve as a conduit to community leaders and the public to explain and clarify procedures and practices and to mitigate and resolve disputes; and advise of any investigation that appears incomplete or otherwise deficient.

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					
Office of Inspector General	\$104,514	\$182,234	\$182,234	\$—	—%
Gross Expenditures/Appropriations	\$104,514	\$182,234	\$182,234	\$—	—%
Total Expenditures/Appropriations	\$104,514	\$182,234	\$182,234	\$—	—%
Net Cost	\$104,514	\$182,234	\$182,234	\$—	—%

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	\$101,401	\$178,993	\$179,123	\$130	0.1%
Interfund Charges	\$2,943	\$2,944	\$2,895	\$(49)	(1.7)%
Intrafund Charges	\$169	\$297	\$216	\$(81)	(27.3)%
Gross Expenditures/Appropriations	\$104,514	\$182,234	\$182,234	\$—	—%
Total Expenditures/Appropriations	\$104,514	\$182,234	\$182,234	\$—	—%
Net Cost	\$104,514	\$182,234	\$182,234	\$—	—%

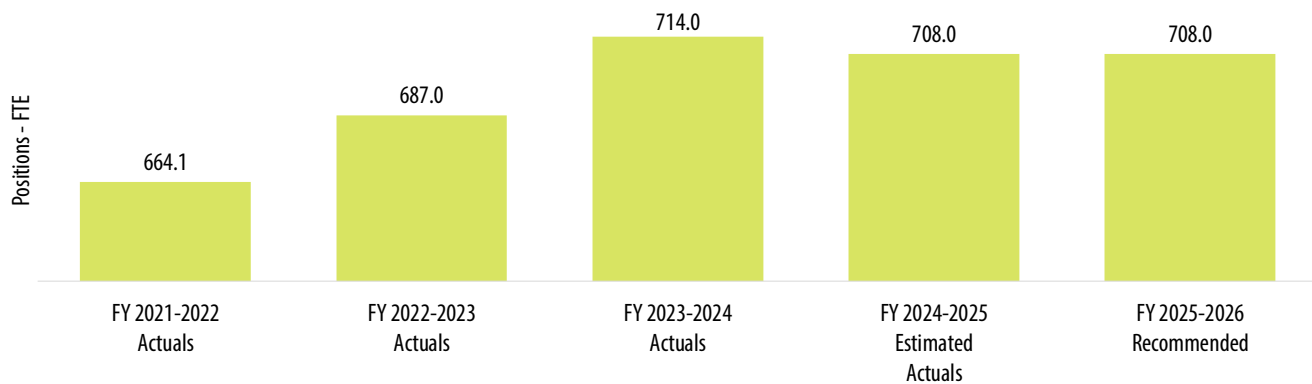
Summary of Changes

The change in total appropriations is due to an increase in the consultant contract which is offset by lower allocated costs and reductions in other services and supplies.

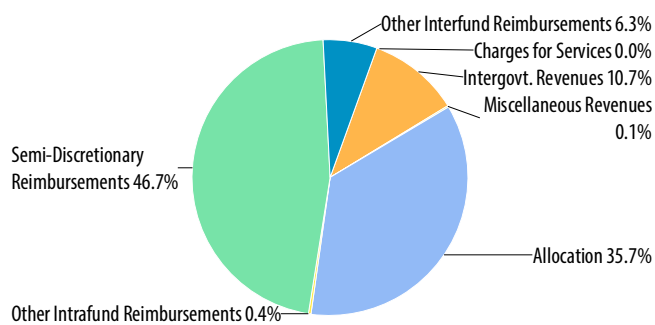
Probation
Department Structure
Julie Wherry, Interim Chief Probation Officer



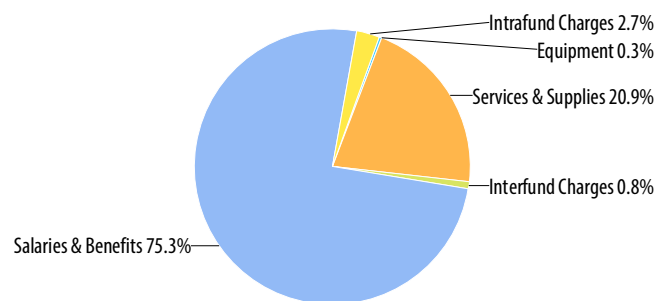
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Probation Department** is a key member of the criminal justice system and receives both its authority and mandates from state law. The Department provides clients with the assessment, treatment, supervision and support necessary to prevent re-offending, resulting in a safer community. The Department's highly-skilled, multi-disciplinary workforce uses innovative strategies to support positive change. The Department includes the following programs:

- Administrative Support and Professional Standards
- Adult Community Corrections
- Adult Court Services
- Adult Field Services
- Juvenile Court Services
- Juvenile Field Services
- Youth Detention Facility

Goals

- Continue the development and implementation of the Probation Outreach Vehicle program, increasing the service capacity of mobile "one stop shops" to assist clients, particularly those who are unhoused and struggling, with meeting probation requirements.
- Completion of tenant improvements and occupancy of a new facility to accommodate Probation's North Adult Day Reporting Center, which will consist of services targeted at both local adult and juvenile populations while contributing to public safety in the region.
- Continue to develop and expand the services offered in the Valley Oak Youth Academy at the Youth Detention Facility including treatment, educational, vocational and therapeutic programming.

Accomplishments

- Launched six Probation Outreach Vehicles as a result of funding from the Mobile Probation Services Center Grant award, including three vans, two pickup trucks, and one utility task vehicle. These vehicles have allowed officers to operate mobile probation service centers, targeting hard to reach areas of the County. These outreach vehicles assist clients, particularly those who are unhoused and struggling, with meeting probation requirements, while providing vital resources.
- Recipient of the Office of Traffic Safety DUI grant for Federal Fiscal Year 2025 in the amount of \$632,330. This grant contributes funding towards the department's supervision of high-risk, felony, and repeat DUI offenders through intensive supervision to ensure compliance with court ordered conditions of probation and to prevent re-arrest on new DUI charges.
- Awarded grant funding from the Office of Youth and Community Restoration (OYCR) and Department of Rehabilitation (DOR) to implement a Workforce Development Program in collaboration with the Amity Foundation and Sacramento County Office of Education (SCOE). The program will aim to identify youths in the juvenile justice system who have physical, emotional, or learning disabilities and remove barriers by

connecting them to specialized educational and vocational 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					
Administrative Support and Professional Standards	\$19,444,596	\$19,032,412	\$18,752,342	\$(280,070)	(1.5)%
Adult Community Corrections	\$21,811,454	\$24,119,317	\$24,910,890	\$791,573	3.3%
Adult Court Services	\$16,186,818	\$17,996,361	\$18,359,634	\$363,273	2.0%
Adult Field Services	\$24,669,940	\$27,735,083	\$26,538,208	\$(1,196,875)	(4.3)%
Juvenile Court Services	\$13,499,971	\$14,555,437	\$15,150,927	\$595,490	4.1%
Juvenile Field Services	\$25,146,680	\$31,158,665	\$32,046,583	\$887,918	2.8%
Youth Detention Facility	\$67,272,630	\$74,123,099	\$71,536,064	\$(2,587,035)	(3.5)%
Gross Expenditures/Appropriations	\$188,032,089	\$208,720,374	\$207,294,648	\$(1,425,726)	(0.7)%
Total Intrafund Reimbursements	\$(866,995)	\$(661,129)	\$(750,656)	\$(89,527)	13.5%
Total Expenditures/Appropriations	\$187,165,095	\$208,059,245	\$206,543,992	\$(1,515,253)	(0.7)%
Revenue	\$20,296,586	\$20,424,908	\$22,529,825	\$2,104,917	10.3%
Total Interfund Reimbursements	\$98,941,586	\$108,650,361	\$109,933,688	\$1,283,327	1.2%
Total Revenue	\$119,238,172	\$129,075,269	\$132,463,513	\$3,388,244	2.6%
Net Cost	\$67,926,923	\$78,983,976	\$74,080,479	\$(4,903,497)	(6.2)%
Positions	714.0	708.0	708.0	—	—%

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	\$150,197,359	\$156,983,578	\$155,996,908	\$(986,670)	(0.6)%
Services & Supplies	\$31,621,637	\$44,259,076	\$43,379,715	\$(879,361)	(2.0)%
Other Charges	\$—	\$201,376	\$—	\$(201,376)	(100.0)%
Equipment	\$509,613	\$478,518	\$635,500	\$156,982	32.8%
Interfund Charges	\$1,604,887	\$1,604,798	\$1,605,425	\$627	0.0%
Intrafund Charges	\$4,098,593	\$5,193,028	\$5,677,100	\$484,072	9.3%
Gross Expenditures/Appropriations	\$188,032,089	\$208,720,374	\$207,294,648	\$(1,425,726)	(0.7)%
Other Intrafund Reimbursements	\$(866,995)	\$(661,129)	\$(750,656)	\$(89,527)	13.5%
Total Intrafund Reimbursements	\$(866,995)	\$(661,129)	\$(750,656)	\$(89,527)	13.5%
Total Expenditures/Appropriations	\$187,165,095	\$208,059,245	\$206,543,992	\$(1,515,253)	(0.7)%
Fines, Forfeitures & Penalties	\$162	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$16,785,820	\$20,141,760	\$22,246,021	\$2,104,261	10.4%
Charges for Services	\$9,022	\$10,000	\$10,000	\$—	—%
Miscellaneous Revenues	\$3,501,582	\$273,148	\$273,804	\$656	0.2%
Revenue	\$20,296,586	\$20,424,908	\$22,529,825	\$2,104,917	10.3%
Other Interfund Reimbursements	\$11,850,742	\$14,357,362	\$13,061,760	\$(1,295,602)	(9.0)%
Semi-Discretionary Reimbursements	\$87,090,843	\$94,292,999	\$96,871,928	\$2,578,929	2.7%
Total Interfund Reimbursements	\$98,941,586	\$108,650,361	\$109,933,688	\$1,283,327	1.2%
Total Revenue	\$119,238,172	\$129,075,269	\$132,463,513	\$3,388,244	2.6%
Net Cost	\$67,926,923	\$78,983,976	\$74,080,479	\$(4,903,497)	(6.2)%
Positions	714.0	708.0	708.0	—	—%

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
Adult Court Services	100,000	—	—	100,000	—

Administrative Support and Professional Standards

Program Overview

Administrative Support and Professional Standards provides administrative services to and personnel support for operations and activities across all divisions of the Probation Department, including training, information technology, communications, internal affairs, policy and compliance, personnel and hiring, background investigations, fiscal services, and to the Office of the Chief.

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	\$14,701,328	\$13,730,324	\$13,542,845	\$(187,479)	(1.4)%
Services & Supplies	\$4,475,386	\$5,003,544	\$4,882,240	\$(121,304)	(2.4)%
Equipment	\$31,951	\$21,500	\$21,500	\$—	—%
Intrafund Charges	\$235,931	\$277,044	\$305,757	\$28,713	10.4%
Gross Expenditures/Appropriations	\$19,444,596	\$19,032,412	\$18,752,342	\$(280,070)	(1.5)%
Other Intrafund Reimbursements	\$(3,264)	\$(15,000)	\$(32,000)	\$(17,000)	113.3%
Total Intrafund Reimbursements	\$(3,264)	\$(15,000)	\$(32,000)	\$(17,000)	113.3%
Total Expenditures/Appropriations	\$19,441,332	\$19,017,412	\$18,720,342	\$(297,070)	(1.6)%
Intergovernmental Revenues	\$138,599	\$389,442	\$384,909	\$(4,533)	(1.2)%
Miscellaneous Revenues	\$362,212	\$267,148	\$273,804	\$6,656	2.5%
Revenue	\$500,812	\$656,590	\$658,713	\$2,123	0.3%
Other Interfund Reimbursements	\$111,218	\$150,683	\$35,000	\$(115,683)	(76.8)%
Total Interfund Reimbursements	\$111,218	\$150,683	\$35,000	\$(115,683)	(76.8)%
Total Revenue	\$612,030	\$807,273	\$693,713	\$(113,560)	(14.1)%
Net Cost	\$18,829,303	\$18,210,139	\$18,026,629	\$(183,510)	(1.0)%
Positions	60.0	60.0	59.0	(1.0)	(1.7)%

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 primarily due to:

- An increase in negotiated salaries and benefits costs, offset by an increase in salary savings and a decrease in pension obligation bonds.
- A decrease in services and supplies due to a decrease in hardware and other information technology service costs.
- An increase in Coroner's memorandum of understanding reimbursement of background checks.

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

- An increase in reimbursed cost associated with the Sacramento County Probation Association president's union time.
- A decrease in anticipated Standards in Training and Corrections funding.
- A decrease in interfund reimbursements, due to reallocation of Senate Bill 823 Juvenile Justice Realignment Block Grant funding to the Youth Detention Facility program.

Adult Community Corrections

Program Overview

Adult Community Corrections oversees collaborative courts and intervention programs for adults under Probation's jurisdiction. This program includes three Adult Day Reporting Centers, Recovery Court (formerly Drug Court), Veterans' Treatment Court, Mental Health Court and Driving Under the Influence (DUI) Court. Officers in this division monitor and supervise adults sentenced to terms of traditional probation, Mandatory Supervision and Post Release Community Supervision populations. Officers use screening, intake, and assessment tools to determine treatment needs, provide referral information, monitor progress, and suppress gang-related activities.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$16,692,861	\$17,408,292	\$18,269,092	\$860,800	4.9%
Services & Supplies	\$4,268,536	\$5,650,269	\$5,664,047	\$13,778	0.2%
Other Charges	\$—	\$142,198	\$—	\$(142,198)	(100.0)%
Equipment	\$149,182	\$11,000	\$11,000	\$—	—%
Intrafund Charges	\$700,874	\$907,558	\$966,751	\$59,193	6.5%
Gross Expenditures/Appropriations	\$21,811,454	\$24,119,317	\$24,910,890	\$791,573	3.3%
Other Intrafund Reimbursements	\$(364,565)	\$(193,249)	\$(1,000)	\$192,249	(99.5)%
Total Intrafund Reimbursements	\$(364,565)	\$(193,249)	\$(1,000)	\$192,249	(99.5)%
Total Expenditures/Appropriations	\$21,446,890	\$23,926,068	\$24,909,890	\$983,822	4.1%
Intergovernmental Revenues	\$1,944,221	\$1,609,805	\$2,149,964	\$540,159	33.6%
Miscellaneous Revenues	\$549,900	\$—	\$—	\$—	—%
Revenue	\$2,494,121	\$1,609,805	\$2,149,964	\$540,159	33.6%
Semi-Discretionary Reimbursements	\$14,150,130	\$13,737,249	\$15,116,731	\$1,379,482	10.0%
Total Interfund Reimbursements	\$14,150,130	\$13,737,249	\$15,116,731	\$1,379,482	10.0%
Total Revenue	\$16,644,252	\$15,347,054	\$17,266,695	\$1,919,641	12.5%
Net Cost	\$4,802,638	\$8,579,014	\$7,643,195	\$(935,819)	(10.9)%
Positions	—	82.0	84.0	2.0	2.4%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, partially offset by salary savings projections based on vacancies and anticipated staff turnover.

- Decreases in other charges, due to one-time purchase of Mobile Probation Service Center vehicles in the prior fiscal year.
- Increases in intrafund charges, due to increases in allocated costs for personnel services.

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

- An increase in semi-discretionary 2011 Realignment (Assembly Bill 109) funding for existing programs and activities.
- A decrease in eligible reimbursable expenditures associated with the Mobile Probation Services Center Grant.
- An increase in anticipated Senate Bill 678 funding.

Adult Court Services

Program Overview

Adult Court Services conducts pre-sentence investigations on adult offenders, determines their probation eligibility and recommends an appropriate sentence to the Court. The division is also responsible for providing copies of probation conditions, information regarding treatment providers, and assigning cases to the appropriate caseloads. In addition, court officers act as liaisons to assist the Court. Officers are responsible for conducting assessments on individuals booked into custody and monitoring individuals released to Pretrial by the Superior Court at no cost to clients.

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	\$14,695,900	\$15,905,169	\$15,939,060	\$33,891	0.2%
Services & Supplies	\$1,285,717	\$1,719,637	\$2,110,301	\$390,664	22.7%
Equipment	\$—	\$105,000	\$5,000	\$(100,000)	(95.2)%
Intrafund Charges	\$205,201	\$266,555	\$305,273	\$38,718	14.5%
Gross Expenditures/Appropriations	\$16,186,818	\$17,996,361	\$18,359,634	\$363,273	2.0%
Other Intrafund Reimbursements	\$—	\$—	\$(211,795)	\$(211,795)	—%
Total Intrafund Reimbursements	\$—	\$—	\$(211,795)	\$(211,795)	—%
Total Expenditures/Appropriations	\$16,186,818	\$17,996,361	\$18,147,839	\$151,478	0.8%
Fines, Forfeitures & Penalties	\$162	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$7,502,704	\$9,355,046	\$9,541,727	\$186,681	2.0%
Charges for Services	\$600	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$2,081,163	\$—	\$—	\$—	—%
Revenue	\$9,584,629	\$9,355,046	\$9,541,727	\$186,681	2.0%
Total Revenue	\$9,584,629	\$9,355,046	\$9,541,727	\$186,681	2.0%
Net Cost	\$6,602,189	\$8,641,315	\$8,606,112	\$(35,203)	(0.4)%
Positions	72.0	73.0	73.0	—	—%

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 primarily due to:

- Increases in negotiated salary and benefits costs, partially offset by salary savings projections based on vacancies and anticipated staff turnover.
- An increase in services and supplies, due to the Jail Diversion Treatment Resource Center (JDTRC) program moving from Adult Community Corrections to the Adult Court Division.

- A decrease in equipment due to one-time network video recorder equipment replacements in the prior year.
- An increase in intrafund reimbursements due to the MOU with Behavioral Health Services related to the JDTRC program increase in operating cost. The MOU was originally under Adult Community Corrections and will transition to Adult Court Services.
- Recommended growth detailed later in this section.

The change in total revenue is primarily due to an increase in anticipated Senate Bill 678 funding.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Probation - Funding for Pretrial GPS Expansion					
	100,000	—	—	100,000	—
Add funding to purchase more GPS units for Level 6 Pretrial supervision services due to the anticipated surge in high-risk clients from the implementation of Proposition 36 in December 2024. Pretrial services assess individuals arrested to determine their risk levels and suitability for community release while awaiting trial. By conducting evaluations and providing supervision, these services reduce reoffending and ensure court appearances, promoting accountability without unnecessary detention. This approach alleviates jail overcrowding and allows low-risk individuals to maintain employment, family connections, and stability during the pretrial period. The expected increase in clients will strain resources, making it challenging to manage the growing caseload while meeting the requirements of the Mays Consent Decree of 2020, which prioritizes reducing the jail population. Without the budgetary increase, Probation will struggle to maintain effective supervision and ensure public safety.					

Adult Field Services

Program Overview

Adult Field Services oversees supervision of adult offenders sentenced to terms of traditional probation Mandatory Supervision and Post Release Community Supervision populations whose crimes involve family violence, gangs, interstate compact, sex offenses, weapons, narcotics, violent crime, DUIs, cyber-related crimes, vehicle thefts, and drug trafficking. Multi-agency task forces and specialized supervision units apply supervision strategies and rehabilitative programming to effectively address various types of offenders and crimes. These units and partnerships supervise individuals whose crimes involve family violence, gangs, interstate compact, sex offenses, firearms and weapons, narcotics, violent crime, DUIs, cyber-related crimes, vehicle thefts, and drug trafficking.

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	\$21,030,557	\$21,512,762	\$21,994,226	\$481,464	2.2%
Services & Supplies	\$2,677,984	\$5,216,115	\$3,515,887	\$(1,700,228)	(32.6)%
Equipment	\$101,904	\$108,500	\$8,500	\$(100,000)	(92.2)%
Intrafund Charges	\$859,494	\$897,706	\$1,019,595	\$121,889	13.6%
Gross Expenditures/Appropriations	\$24,669,940	\$27,735,083	\$26,538,208	\$(1,196,875)	(4.3)%
Total Expenditures/Appropriations	\$24,669,940	\$27,735,083	\$26,538,208	\$(1,196,875)	(4.3)%
Intergovernmental Revenues	\$3,248,387	\$3,178,955	\$4,331,325	\$1,152,370	36.2%
Charges for Services	\$8,422	\$10,000	\$10,000	\$—	—%
Miscellaneous Revenues	\$485,087	\$—	\$—	\$—	—%
Revenue	\$3,741,897	\$3,188,955	\$4,341,325	\$1,152,370	36.1%
Semi-Discretionary Reimbursements	\$19,010,489	\$21,717,182	\$20,031,433	\$(1,685,749)	(7.8)%
Total Interfund Reimbursements	\$19,010,489	\$21,717,182	\$20,031,433	\$(1,685,749)	(7.8)%
Total Revenue	\$22,752,386	\$24,906,137	\$24,372,758	\$(533,379)	(2.1)%
Net Cost	\$1,917,554	\$2,828,946	\$2,165,450	\$(663,496)	(23.5)%
Positions	—	93.0	96.0	3.0	3.2%

Summary of Changes

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

The change in total appropriations is primarily due to:

- An increase in negotiated salary and benefits costs.
- A decrease due to suspension of the Gun Violence Prevention pilot program and a reduction in costs for radios.

- A decrease in allocated costs for facility use, which were inadvertently included in the Adult Field Services program in the FY 2024-25 Adopted Budget, but have been correctly included in the Juvenile Court Services program in the FY 2025-26 Recommended Budget.
- A decrease in equipment due to one-time network video recorder equipment replacements in the prior year.
- An increase in intrafund charges, due to allocated cost increases for personnel services.

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

- Declining reimbursable expenditures associated with the Mobile Probation Services Center Grant, partially offset by an increase in anticipated SB 678 funding.
- A decrease in 2011 Realignment Local Innovation funding, due to suspension of the Gun Violence Prevention pilot program.

Juvenile Court Services

Program Overview

Juvenile Court Services is responsible for the investigation and preparation of pre-disposition social history reports for the Juvenile Court, pursuant to section 280 and 281 of the Welfare and Institutions Code. The Division is also mandated to process juveniles booked into the Youth Detention Facility and/or issued citations by law enforcement agencies, pursuant to sections 628.1, 631, 632, 653 of the Welfare and Institutions Code.

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	\$12,232,607	\$13,448,118	\$13,324,095	\$(124,023)	(0.9)%
Services & Supplies	\$1,103,770	\$891,193	\$1,582,614	\$691,421	77.6%
Intrafund Charges	\$163,594	\$216,126	\$244,218	\$28,092	13.0%
Gross Expenditures/Appropriations	\$13,499,971	\$14,555,437	\$15,150,927	\$595,490	4.1%
Total Expenditures/Appropriations	\$13,499,971	\$14,555,437	\$15,150,927	\$595,490	4.1%
Intergovernmental Revenues	\$959,663	\$1,045,413	\$1,043,619	\$(1,794)	(0.2)%
Revenue	\$959,663	\$1,045,413	\$1,043,619	\$(1,794)	(0.2)%
Semi-Discretionary Reimbursements	\$13,433,549	\$13,228,901	\$14,266,978	\$1,038,077	7.8%
Total Interfund Reimbursements	\$13,433,549	\$13,228,901	\$14,266,978	\$1,038,077	7.8%
Total Revenue	\$14,393,211	\$14,274,314	\$15,310,597	\$1,036,283	7.3%
Net Cost	\$(893,241)	\$281,123	\$(159,670)	\$(440,793)	(156.8)%
Positions	55.0	55.0	60.0	5.0	9.1%

Summary of Changes

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

The change in total appropriations is primarily due to:

- An increase in negotiated salary and benefits costs and staff assigned to this program, offset by increased salary savings projections based on vacancies and anticipated staff turnover.
- An increase in allocated costs for facility use, which were inadvertently included in the Adult Field Services program in the FY 2024-25 Adopted Budget, but have been correctly included in the Juvenile Court Services program in the FY 2025-26 Recommended Budget.

The change in total revenue, including interfund reimbursements, is primarily due to a shift of Public Safety Sales Tax (Proposition 172) reimbursement to this program.

Juvenile Field Services

Program Overview

Juvenile Field Services monitors juveniles placed under probation supervision in the community as well as those released from custody on home supervision and electronic monitoring and refers youth and families to support and prevention services that address identified needs. Officers also supervise young adults released from the Valley Oak Youth Academy (Secure Youth Treatment Facility) and are responsible for re-entry connections. In addition, this Division is responsible for the supervision of juveniles who have been committed to a placement program by the Juvenile Delinquency Court. The Probation Department is charged with facilitating appropriate placement of minors in short-term residential treatment programs and resource family settings.

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	\$20,582,935	\$22,895,425	\$23,772,495	\$877,070	3.8%
Services & Supplies	\$3,753,281	\$7,542,764	\$7,524,405	\$(18,359)	(0.2)%
Other Charges	\$—	\$59,178	\$—	\$(59,178)	(100.0)%
Equipment	\$65,652	\$6,500	\$6,500	\$—	—%
Interfund Charges	\$309,796	\$309,805	\$309,870	\$65	0.0%
Intrafund Charges	\$435,016	\$344,993	\$433,313	\$88,320	25.6%
Gross Expenditures/Appropriations	\$25,146,680	\$31,158,665	\$32,046,583	\$887,918	2.8%
Other Intrafund Reimbursements	\$(499,166)	\$(452,880)	\$(505,861)	\$(52,981)	11.7%
Total Intrafund Reimbursements	\$(499,166)	\$(452,880)	\$(505,861)	\$(52,981)	11.7%
Total Expenditures/Appropriations	\$24,647,514	\$30,705,785	\$31,540,722	\$834,937	2.7%
Intergovernmental Revenues	\$2,657,143	\$4,150,081	\$4,387,459	\$237,378	5.7%
Miscellaneous Revenues	\$20,896	\$—	\$—	\$—	—%
Revenue	\$2,678,039	\$4,150,081	\$4,387,459	\$237,378	5.7%
Other Interfund Reimbursements	\$947,874	\$147,010	\$—	\$(147,010)	(100.0)%
Semi-Discretionary Reimbursements	\$18,524,585	\$24,275,775	\$24,294,867	\$19,092	0.1%
Total Interfund Reimbursements	\$19,472,459	\$24,422,785	\$24,294,867	\$(127,918)	(0.5)%
Total Revenue	\$22,150,498	\$28,572,866	\$28,682,326	\$109,460	0.4%
Net Cost	\$2,497,016	\$2,132,919	\$2,858,396	\$725,477	34.0%
Positions	76.0	97.0	103.0	6.0	6.2%

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 primarily due to:

- An increase in negotiated salary and benefits costs and staff assigned to this program, partially offset by increased salary savings projections based on vacancies and anticipated staff turnover.
- An increase in the contract costs to support the Family First Prevention Services (FFPS) State Block grant treatment services.
- A decrease in other charges, due to one-time vehicle purchase costs in the prior fiscal year.
- An increase in intrafund charges, due to an increase in allocated costs for personnel services.

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

- An increase in Less Restrictive Program funding from the Office of Youth and Community Restoration.
- A decrease in Family First Prevention Services (FFPS) State Block Grant funding to support treatment services for youth.
- A decrease in Ending Girls Incarceration grant funding.
- An increase in Title IV-E funding, which supports Continuum of Care Reform activities for congregate care youth.
- A decrease due to reallocation of Senate Bill 823 Juvenile Justice Realignment Block Grant funds to other programs.
- An increase in the 2011 Realignment allocation for Juvenile Probation Activities, with an offsetting decrease in the Juvenile Reentry Grant allocation.

Youth Detention Facility

Program Overview

The **Youth Detention Facility (YDF)** provides safe and secure detention of youth who are awaiting appearances in court, serving custody commitments, or pending placement or transfers to other 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	\$50,261,170	\$52,083,488	\$49,155,095	\$(2,928,393)	(5.6)%
Services & Supplies	\$14,056,962	\$18,235,554	\$18,100,221	\$(135,333)	(0.7)%
Equipment	\$160,924	\$226,018	\$583,000	\$356,982	157.9%
Interfund Charges	\$1,295,091	\$1,294,993	\$1,295,555	\$562	0.0%
Intrafund Charges	\$1,498,483	\$2,283,046	\$2,402,193	\$119,147	5.2%
Gross Expenditures/Appropriations	\$67,272,630	\$74,123,099	\$71,536,064	\$(2,587,035)	(3.5)%
Total Expenditures/Appropriations	\$67,272,630	\$74,123,099	\$71,536,064	\$(2,587,035)	(3.5)%
Intergovernmental Revenues	\$335,103	\$413,018	\$407,018	\$(6,000)	(1.5)%
Miscellaneous Revenues	\$2,323	\$6,000	\$—	\$(6,000)	(100.0)%
Revenue	\$337,426	\$419,018	\$407,018	\$(12,000)	(2.9)%
Other Interfund Reimbursements	\$10,791,650	\$14,059,669	\$13,026,760	\$(1,032,909)	(7.3)%
Semi-Discretionary Reimbursements	\$21,972,090	\$21,333,892	\$23,161,919	\$1,828,027	8.6%
Total Interfund Reimbursements	\$32,763,740	\$35,393,561	\$36,188,679	\$795,118	2.2%
Total Revenue	\$33,101,166	\$35,812,579	\$36,595,697	\$783,118	2.2%
Net Cost	\$34,171,464	\$38,310,520	\$34,940,367	\$(3,370,153)	(8.8)%
Positions	248.0	248.0	233.0	(15.0)	(6.0)%

Summary of Changes

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

The change in total appropriations is primarily due to:

- An increase in negotiated salary and benefits costs, offset by shift of staff to other programs, salary savings projections based on vacancies and anticipated staff turnover, and a decrease in pension obligation bond costs.
- A decrease in services and supplies due to a decrease in General Services work request charges and software costs, partially offset by an increase in office and food/catering supplies.
- An increase in equipment, due to servers' security equipment replacements.
- An increase in interfund charges, due to an increase in allocated costs for personnel services.

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

- A decrease in Assembly Bill 178 County Operated Juvenile Facilities funding to support facility improvement projects.
- A decrease in Senate Bill 823 Division of Juvenile Justice Realignment Block Grant funding.
- An increase in 2011 Realignment Youthful Offender Block Grant funding to support eligible services.
- A decrease in Public Safety Sales Tax (Proposition 172) funding.

Probation-Restricted Revenues

Budget Unit Functions & Responsibilities

Probation-Restricted Revenues supports eligible costs for Probation Department programs, mandated by state law, which provide clients with the assessment, treatment, supervision and support necessary to prevent re-offending, resulting in a safer community. This budget unit includes the following program areas:

- Asset Forfeiture Funds
- County Operated Juvenile Facility
- Juvenile Phone Benefit
- Senate Bill (SB) 823 Division of Juvenile Justice (DJJ) Realignment

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					
Asset Forfeiture Funds	\$—	\$199,089	\$273,723	\$74,634	37.5%
County Operated Juvenile Facility	\$—	\$4,087,205	\$3,891,895	\$(195,310)	(4.8)%
Juvenile Phone Benefit	\$38,184	\$245,550	\$166,457	\$(79,093)	(32.2)%
SB 823 Division of Juvenile Justice Realignment	\$11,812,558	\$10,819,130	\$9,937,718	\$(881,412)	(8.1)%
Gross Expenditures/Appropriations	\$11,850,742	\$15,350,974	\$14,269,793	\$(1,081,181)	(7.0)%
Total Expenditures/Appropriations	\$11,850,742	\$15,350,974	\$14,269,793	\$(1,081,181)	(7.0)%
Total Financing Uses	\$11,850,742	\$15,350,974	\$14,269,793	\$(1,081,181)	(7.0)%
Revenue	\$9,810,976	\$9,873,286	\$10,101,177	\$227,891	2.3%
Total Revenue	\$9,810,976	\$9,873,286	\$10,101,177	\$227,891	2.3%
Total Use of Fund Balance	\$7,517,455	\$5,477,688	\$4,168,616	\$(1,309,072)	(23.9)%
Total Financing Sources	\$17,328,431	\$15,350,974	\$14,269,793	\$(1,081,181)	(7.0)%
Net Cost	\$(5,477,689)	\$—	\$—	\$—	—%

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	\$11,850,742	\$14,357,362	\$13,061,760	\$(1,295,602)	(9.0)%
Appropriation for Contingencies	\$—	\$993,612	\$1,208,033	\$214,421	21.6%
Gross Expenditures/Appropriations	\$11,850,742	\$15,350,974	\$14,269,793	\$(1,081,181)	(7.0)%
Total Expenditures/Appropriations	\$11,850,742	\$15,350,974	\$14,269,793	\$(1,081,181)	(7.0)%
Total Financing Uses	\$11,850,742	\$15,350,974	\$14,269,793	\$(1,081,181)	(7.0)%
Fines, Forfeitures & Penalties	\$23,279	\$28,750	\$48,300	\$19,550	68.0%
Revenue from Use Of Money & Property	\$675,377	\$—	\$179,159	\$179,159	—%
Intergovernmental Revenues	\$9,084,577	\$9,824,536	\$9,829,718	\$5,182	0.1%
Miscellaneous Revenues	\$27,743	\$20,000	\$44,000	\$24,000	120.0%
Revenue	\$9,810,976	\$9,873,286	\$10,101,177	\$227,891	2.3%
Total Revenue	\$9,810,976	\$9,873,286	\$10,101,177	\$227,891	2.3%
Fund Balance	\$7,517,455	\$5,477,688	\$4,168,616	\$(1,309,072)	(23.9)%
Total Use of Fund Balance	\$7,517,455	\$5,477,688	\$4,168,616	\$(1,309,072)	(23.9)%
Total Financing Sources	\$17,328,431	\$15,350,974	\$14,269,793	\$(1,081,181)	(7.0)%
Net Cost	\$(5,477,689)	\$—	\$—	\$—	—%

Summary of Changes

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

Asset Forfeiture Funds

Program Overview

Asset Forfeiture Funds revenue is generated from field operation collaborations with federal, state, and local agencies during which assets were seized. These funds may be used to support new probation programs, excepting new or ongoing staffing costs. Additionally, 15 percent of the state asset forfeiture funds must be reserved in a separate account (Probation Drug and Gang Prevention) to support youth drug and gang prevention and intervention programs and activities.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$—	\$35,000	\$35,000	\$—	—%
Appropriation for Contingencies	\$—	\$164,089	\$238,723	\$74,634	45.5%
Gross Expenditures/Appropriations	\$—	\$199,089	\$273,723	\$74,634	37.5%
Total Expenditures/Appropriations	\$—	\$199,089	\$273,723	\$74,634	37.5%
Total Financing Uses	\$—	\$199,089	\$273,723	\$74,634	37.5%
Fines, Forfeitures & Penalties	\$23,279	\$28,750	\$48,300	\$19,550	68.0%
Revenue from Use Of Money & Property	\$7,962	\$—	\$2,859	\$2,859	—%
Revenue	\$31,241	\$28,750	\$51,159	\$22,409	77.9%
Total Revenue	\$31,241	\$28,750	\$51,159	\$22,409	77.9%
Fund Balance	\$139,099	\$170,339	\$222,564	\$52,225	30.7%
Total Use of Fund Balance	\$139,099	\$170,339	\$222,564	\$52,225	30.7%
Total Financing Sources	\$170,340	\$199,089	\$273,723	\$74,634	37.5%
Net Cost	\$(170,340)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in Contingency.

The change in total revenue is due to an increase in estimated interest income and asset forfeiture revenue.

County Operated Juvenile Facility

Program Overview

County Operated Juvenile Facility revenue is one-time funding to make necessary improvements to county operated juvenile facilities impacted by DJJ Realignment to establish a secure youth treatment facility. It may also be used to support construction on any areas of the Youth Detention Facility if the realignment impacts housing residents in the facility.

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	\$—	\$3,383,232	\$3,057,042	\$(326,190)	(9.6)%
Appropriation for Contingencies	\$—	\$703,973	\$834,853	\$130,880	18.6%
Gross Expenditures/Appropriations	\$—	\$4,087,205	\$3,891,895	\$(195,310)	(4.8)%
Total Expenditures/Appropriations	\$—	\$4,087,205	\$3,891,895	\$(195,310)	(4.8)%
Total Financing Uses	\$—	\$4,087,205	\$3,891,895	\$(195,310)	(4.8)%
Revenue from Use Of Money & Property	\$184,076	\$—	\$65,000	\$65,000	—%
Revenue	\$184,076	\$—	\$65,000	\$65,000	—%
Total Revenue	\$184,076	\$—	\$65,000	\$65,000	—%
Fund Balance	\$3,903,129	\$4,087,205	\$3,826,895	\$(260,310)	(6.4)%
Total Use of Fund Balance	\$3,903,129	\$4,087,205	\$3,826,895	\$(260,310)	(6.4)%
Total Financing Sources	\$4,087,205	\$4,087,205	\$3,891,895	\$(195,310)	(4.8)%
Net Cost	\$(4,087,205)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a decrease in transfers out for facility improvements in the youth detention facility, offset by an increase in Contingency.

The change in total revenue is due to an increase in estimated interest income.

Juvenile Phone Benefit

Program Overview

Juvenile Phone Benefit includes funds that are accrued through commissions on tablet and media content and that were accrued when youth utilized the option of making collect calls to individuals in the community (in addition to the free calls provided) while placed in the Youth Detention Facility (YDF), which provides safe and secure detention and housing of youth who are awaiting appearances in court, serving custody commitments, or pending placement or transfers to other programs.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$38,184	\$120,000	\$140,000	\$20,000	16.7%
Appropriation for Contingencies	\$—	\$125,550	\$26,457	\$(99,093)	(78.9)%
Gross Expenditures/Appropriations	\$38,184	\$245,550	\$166,457	\$(79,093)	(32.2)%
Total Expenditures/Appropriations	\$38,184	\$245,550	\$166,457	\$(79,093)	(32.2)%
Total Financing Uses	\$38,184	\$245,550	\$166,457	\$(79,093)	(32.2)%
Revenue from Use Of Money & Property	\$10,119	\$—	\$3,300	\$3,300	—%
Miscellaneous Revenues	\$27,743	\$20,000	\$44,000	\$24,000	120.0%
Revenue	\$37,862	\$20,000	\$47,300	\$27,300	136.5%
Total Revenue	\$37,862	\$20,000	\$47,300	\$27,300	136.5%
Fund Balance	\$225,872	\$225,550	\$119,157	\$(106,393)	(47.2)%
Total Use of Fund Balance	\$225,872	\$225,550	\$119,157	\$(106,393)	(47.2)%
Total Financing Sources	\$263,734	\$245,550	\$166,457	\$(79,093)	(32.2)%
Net Cost	\$(225,550)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in transfers out for youth incentives, due to increases in the cost of doing business.
- A decrease in Contingency based on available funding.

The change in total revenue is due to an increase in interest income and commissions on tablet and media content.

SB 823 Division of Juvenile Justice Realignment

Program Overview

Senate Bill (SB) 823 Division of Juvenile Justice Realignment legislation directs the closure of California Division of Juvenile Justice (DJJ), the state system, which currently houses and treats youth who have committed the most serious crimes, and realigns the youth to local facilities. In accordance with Senate Bill (SB) 823, the DJJ Realignment Block Grant funding will support programs providing county-based custody, care, and supervision of youth realigned from DJJ.

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	\$11,812,558	\$10,819,130	\$9,829,718	\$(989,412)	(9.1)%
Appropriation for Contingencies	\$—	\$—	\$108,000	\$108,000	—%
Gross Expenditures/Appropriations	\$11,812,558	\$10,819,130	\$9,937,718	\$(881,412)	(8.1)%
Total Expenditures/Appropriations	\$11,812,558	\$10,819,130	\$9,937,718	\$(881,412)	(8.1)%
Total Financing Uses	\$11,812,558	\$10,819,130	\$9,937,718	\$(881,412)	(8.1)%
Revenue from Use Of Money & Property	\$473,220	\$—	\$108,000	\$108,000	—%
Intergovernmental Revenues	\$9,084,577	\$9,824,536	\$9,829,718	\$5,182	0.1%
Revenue	\$9,557,798	\$9,824,536	\$9,937,718	\$113,182	1.2%
Total Revenue	\$9,557,798	\$9,824,536	\$9,937,718	\$113,182	1.2%
Fund Balance	\$3,249,355	\$994,594	\$—	\$(994,594)	(100.0)%
Total Use of Fund Balance	\$3,249,355	\$994,594	\$—	\$(994,594)	(100.0)%
Total Financing Sources	\$12,807,153	\$10,819,130	\$9,937,718	\$(881,412)	(8.1)%
Net Cost	\$(994,594)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a decrease in transfers out for the Valley Oak Youth Academy (VOYA) program and an increase in appropriation for contingencies.

The change in total revenue is due to an increase in estimated interest income and the SB 823 DJJ Realignment funding allocation from the State.

Care In Homes And Inst-Juv Court Wards

Budget Unit Functions & Responsibilities

The **Care in Homes and Institutions-Juvenile Court Wards** budget unit previously provided funding to house minors who committed serious and violent offenses pursuant to Section 707(b) of the Welfare and Institutions Code and were committed by the Juvenile Court to the California Department of Corrections and Rehabilitation Division of Juvenile Justice. The Probation Department was charged a fee for each commitment and was responsible for the payment of this mandatory county expense.

As a result of Senate Bill 823, effective July 1, 2021, DJJ realigned this population of youth to local facilities and discontinued accepting new referrals to house youth in preparation of closing its doors by June 30, 2023. Funding was maintained in this budget unit in case youth remained at DJJ or the State Division of Adult Institutions after the specified closure date; however, there are currently no youth housed at the State and none are anticipated to be housed at the State; therefore, appropriations are no longer needed in this Budget Unit.

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					
Care in Homes and Institutions	\$(16,266)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$(16,266)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$(16,266)	\$—	\$—	\$—	—%
Net Cost	\$(16,266)	\$—	\$—	\$—	—%

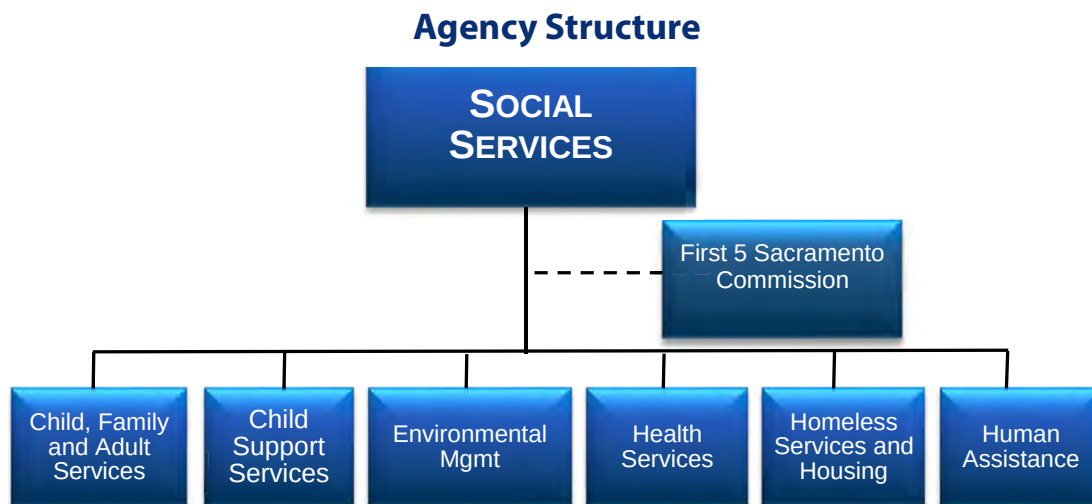
Budget Unit – Budget by Object

	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	\$(16,266)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$(16,266)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$(16,266)	\$—	\$—	\$—	—%
Net Cost	\$(16,266)	\$—	\$—	\$—	—%

Social Services

Table of Contents

Introduction		I-2
Child Support Services		I-4
Child Support Services	BU 5810000	I-4
Child, Family and Adult Services		I-8
Child, Family and Adult Services	BU 7800000	I-8
Child, Family Adult-Restricted Revenues	BU 7809900	I-22
IHSS Provider Payments	BU 7250000	I-27
Environmental Management		I-29
Environmental Management	BU 3350000	I-29
EMD Special Program Funds	BU 3351000	I-42
First 5 Sacramento Commission		I-45
First 5 Sacramento Commission	BU 7210000	I-45
Health Services		I-48
Health Services	BU 7200000	I-48
Health Svcs-Restricted Revenues	BU 7208000	I-65
Patient Care Revenue	BU 7209000	I-81
Correctional Health Services	BU 7410000	I-86
Health - Medical Treatment Payments	BU 7270000	I-96
Juvenile Medical Services	BU 7230000	I-100
Mental Health Services Act	BU 7290000	I-102
Homeless Services and Housing		I-113
Homeless Services and Housing	BU 5820000	I-113
HSH Restricted Revenues	BU 5820800	I-120
Human Assistance		I-122
Human Assistance-Administration	BU 8100000	I-122
Human Assistance-Aid Payments	BU 8700000	I-135
Human Assistance-Restricted Revenues	BU 8100800	I-148



Social Services departments provide services and programs to residents of unincorporated Sacramento County and the seven cities within its boundary. Programs and services include; primary and public health, mental health and substance abuse, food assistance, social services, homeless, and consumer protection.

Social Services departments include:

Child, Family and Adult Services is responsible for the provision of services for at-risk dependent adults and seniors; and abused, neglected, and exploited children and their families.

Child Support Services is responsible for establishing child and medical support court ordered obligations; collection and enforcement of those support and medical obligations; and establishing paternity for children born out-of-wedlock.

Environmental Management provides mandated regulatory services that protect public health and the environment. The Department encompasses over 34 distinct programs designed to provide protection from unsafe water, food and hazardous materials, as well as solid, hazardous, and medical wastes.

Health Services is responsible for the provision of primary health care; mental health promotion, treatment and outreach; prevention and treatment programs to assist with substance abuse problems; and public health services and education. The Department is also responsible for health and mental health services for adults and juveniles in the County operated correctional facilities.

Homeless Services and Housing is responsible for coordinating the response of various County departments to provide services to those experiencing homelessness in Sacramento County, as well as mitigating the impacts of homelessness on the community.

Human Assistance determines eligibility for financial assistance programs including California's Work Opportunity and Responsibilities to Kids (CalWORKs), CalFresh, Medical Assistance (Medi-Cal), County Medically Indigent Services, and General Assistance (G.A.). The Department also provides employment and veteran services programs.

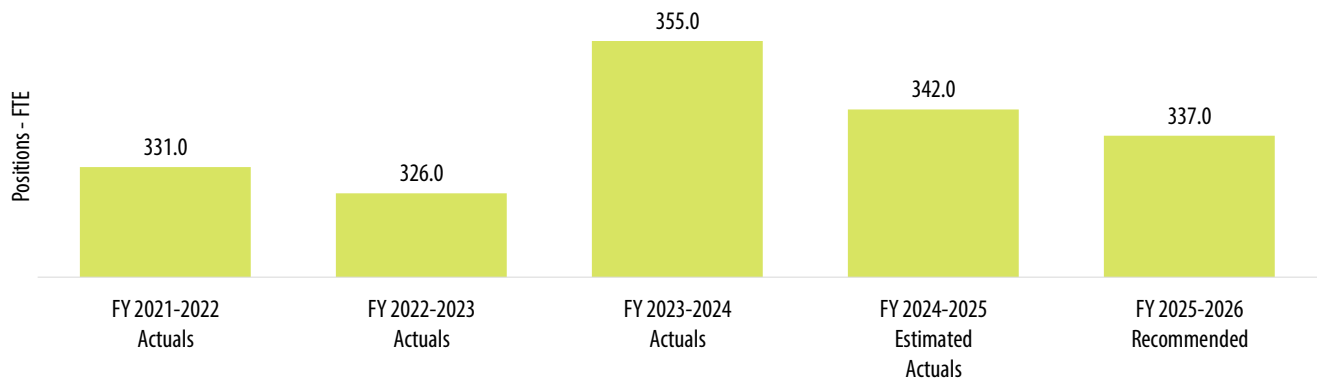
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5810000	Child Support Services	\$48,961,825	\$48,961,825	\$—	337.0
001A	7800000	Child, Family and Adult Services	\$319,133,345	\$296,244,376	\$41,819,085	1,325.1
001A	7410000	Correctional Health Services	\$145,661,176	\$145,280,167	\$88,072,545	306.9
001A	7270000	Health - Medical Treatment Payments	\$783,432	\$783,432	\$—	—
001A	7200000	Health Services	\$969,983,088	\$898,026,214	\$15,308,860	1,251.0
001A	5820000	Homeless Services and Housing	\$68,883,294	\$60,787,221	\$25,508,590	29.0
001A	8100000	Human Assistance-Administration	\$378,175,936	\$373,339,074	\$5,072,629	2,056.0
001A	8700000	Human Assistance-Aid Payments	\$516,830,973	\$516,830,973	\$21,176,623	—
001A	7250000	IHSS Provider Payments	\$169,764,875	\$169,764,875	\$24,964,185	—
001A	7230000	Juvenile Medical Services	\$—	\$—	\$—	—
General Fund Total			\$2,618,177,944	\$2,510,018,157	\$221,922,517	5,305.0
001I	7290000	Mental Health Services Act	\$116,264,725	\$113,041,941	\$—	—
001R	7809900	Child, Family Adult-Restricted Revenues	\$10,526,268	\$9,526,268	\$—	—
001R	7208000	Health Svcs-Restricted Revenues	\$55,696,772	\$55,696,772	\$—	—
001R	5820800	HSH Restricted Revenues	\$2,388,582	\$2,388,582	\$—	—
001R	8100800	Human Assistance-Restricted Revenues	\$333,050	\$333,050	\$—	—
001U	7209000	Patient Care Revenue	\$334,459,858	\$334,459,858	\$—	—
010B	3350000	Environmental Management	\$29,928,243	\$25,083,910	\$—	116.0
010C	3351000	EMD Special Program Funds	\$441,000	\$441,000	\$—	—
013A	7210000	First 5 Sacramento Commission	\$2,715,222	\$2,715,222	\$—	14.0
Non-General Fund Total			\$552,753,720	\$543,686,603	\$—	130.0
Grand Total			\$3,170,931,664	\$3,053,704,760	\$221,922,517	5,435.0

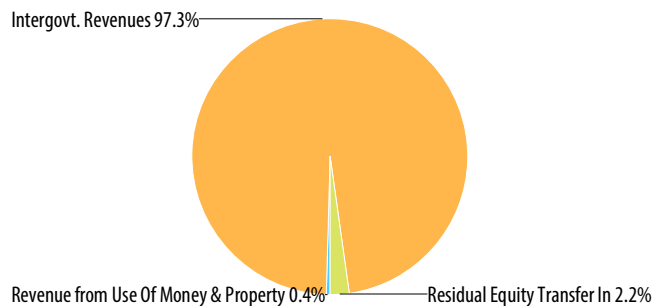
**Child Support Services
Department Structure**
Dalen Fredrickson, Director



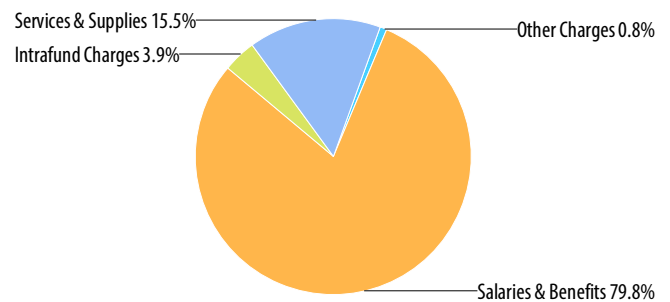
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Child Support Services** provides child support establishment and enforcement services for children and families in Sacramento County. Activities performed by the Department include establishing parentage, establishing and enforcing court orders for medical coverage and monetary child support, locating parents, determining the income and assets of non-custodial parents, and initiating administrative, civil, and criminal legal actions needed to enforce court orders. The Department is primarily funded through a revenue allocation of 34% state share and 66% Federal Financial Participation (FFP) match.

Goals

- Easy, accessible, and understandable customer experiences. This is accomplished by focusing on customer needs and outcomes in our structure, culture, operations, behaviors, and attitudes.
- Pursue individual and collective excellence by developing the talents of all team members while upholding shared values.
- Use evidence-based approaches to identify and achieve desired outcomes for families.

Accomplishments

- Distributed \$129.8 million in collections for Federal Fiscal Year 2023-24, including \$111.4 million to households in our community.

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					
Child Support Services	\$45,061,299	\$48,011,653	\$48,961,825	\$950,172	2.0%
Gross Expenditures/Appropriations	\$45,061,299	\$48,011,653	\$48,961,825	\$950,172	2.0%
Total Expenditures/Appropriations	\$45,061,299	\$48,011,653	\$48,961,825	\$950,172	2.0%
Revenue	\$45,061,299	\$48,011,653	\$48,961,825	\$950,172	2.0%
Total Revenue	\$45,061,299	\$48,011,653	\$48,961,825	\$950,172	2.0%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	355.0	344.0	337.0	(7.0)	(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	\$36,722,427	\$38,794,858	\$39,059,975	\$265,117	0.7%
Services & Supplies	\$6,426,161	\$7,087,826	\$7,589,848	\$502,022	7.1%
Other Charges	\$161,817	\$246,363	\$390,120	\$143,757	58.4%
Intrafund Charges	\$1,750,893	\$1,882,606	\$1,921,882	\$39,276	2.1%
Gross Expenditures/Appropriations	\$45,061,299	\$48,011,653	\$48,961,825	\$950,172	2.0%
Total Expenditures/Appropriations	\$45,061,299	\$48,011,653	\$48,961,825	\$950,172	2.0%
Revenue from Use Of Money & Property	\$361,447	\$515,378	\$217,578	\$(297,800)	(57.8)%
Intergovernmental Revenues	\$44,678,816	\$47,292,711	\$47,650,758	\$358,047	0.8%
Residual Equity Transfer In	\$21,036	\$203,564	\$1,093,489	\$889,925	437.2%
Revenue	\$45,061,299	\$48,011,653	\$48,961,825	\$950,172	2.0%
Total Revenue	\$45,061,299	\$48,011,653	\$48,961,825	\$950,172	2.0%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	355.0	344.0	337.0	(7.0)	(2.0)%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings.
- A net decrease in allocated costs primarily due to a decrease in pension obligation bond costs, partially offset by increases in countywide cost plan, leased facility, and other costs.
- Addition of Next Generation Holistic Employment, License and Parenting (NextGen HELP) Program Grant expenditures, to provide non-custodial parents with employment assistance, partially offset by decreased My Empowerment grant expenditures.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Addition of the Next Generation Holistic Employment, License and Parenting (NextGen HELP) Program Grant, to provide non-custodial parents with employment assistance, partially offset by decreased My Empowerment grant expenditures.
- A decrease in anticipated interest income.
- An increase in Residual Equity revenue to fund a portion of the gap between the flat 34% State share and 66% Federal Financial Participation revenue allocation, and increases in the cost of doing business.

Position counts have decreased by 7.0 FTE from the prior year Adopted Budget due to:

- 2.0 FTE net mid-year decrease.

- 5.0 FTE decrease in recommended reduction scenarios. – 0.0 filled/5.0 vacant.

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Child Support Services	(568,605)	—	—	(568,605)	(5.0)

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCSS - Delete 5.0 FTE CSO II					
	(468,277)	—	—	(468,277)	(5.0)

Categorical reduction of 5.0 FTE (vacant) Child Support Officer II's due to frozen State funding at FY2024-25 levels. On January 10, 2025, Governor Gavin Newsom released the proposed State budget for FY2025-26. The proposed budget contained no increases in funding for Child Support Services. This flatlining of the budget, in conjunction with increased year-over-year costs, has necessitated budget cuts and organizational adjustments for the department. These cuts may lead to delays in collecting and distributing child support payments for the case participants and will have a negative impact on the families that the department serves. Additionally, these cuts will affect the Primary Goals and metrics by which the department is measured by State and Federal Child Support Standards and may influence future budget allocations.

DCSS - Reallocate 1.0 FTE CSO II to OA Lv II

	(50,897)	—	—	(50,897)	—

Categorical reduction reallocating 1.0 FTE (vacant) Child Support Officer II to 1.0 FTE Office Assistant II. On January 10, 2025, Governor Gavin Newsom released the proposed State budget for FY2025-26. The proposed budget contained no increases in funding for Child Support Services. This flatlining of the budget, in conjunction with increased year-over-year costs, has necessitated budget cuts and organizational adjustments for the department. These cuts may lead to delays in collecting and distributing child support payments for the case participants and will have a negative impact on the families that the department serves. The converted Office Assistant LV. II will be added to the Establishment Reception Team to increase efficiency of the department's reception and call center functions.

DCSS - Reallocate 1.0 FTE SCSO to 1.0 FTE CSO III

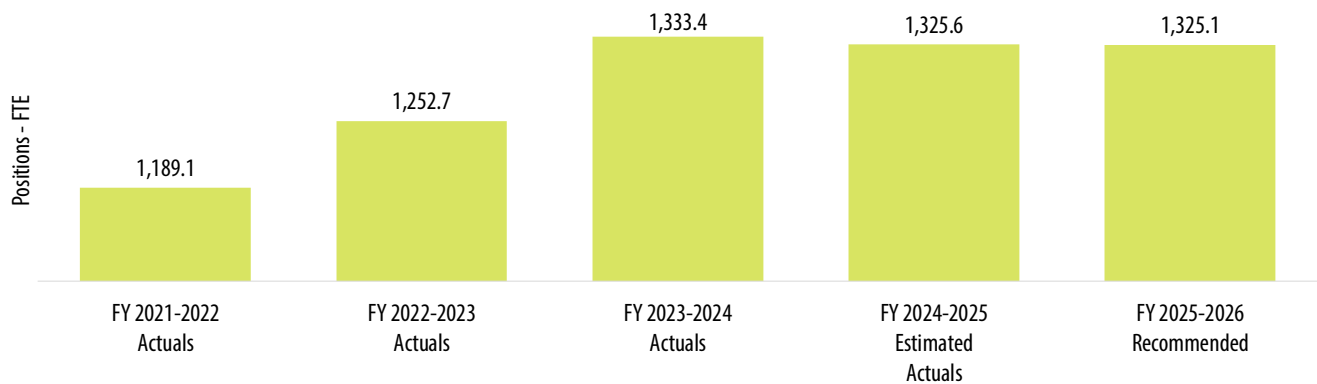
	(49,431)	—	—	(49,431)	—

Categorical reduction reallocating 1.0 FTE (vacant) Supervising Child Support Officer (SCSO) to 1.0 FTE Child Support Officer III (CSO III) due to frozen State funding at FY2024-25 levels. On January 10, 2025, Governor Gavin Newsom released the proposed State budget for FY2025-26. The proposed budget contained no increases in funding for Child Support Services. This flatlining of the budget, in conjunction with increased year-over-year costs, has necessitated budget cuts and organizational adjustments for the department. The merging of the Staff Development Team with the Community Engagement and Resolutions Team under one supervisor will result in more complex duties for the supervisor. Converting and assigning the CSO III to the combined team will help to alleviate the less complex duties, leaving more time for the supervisor to deal with the more complicated duties.

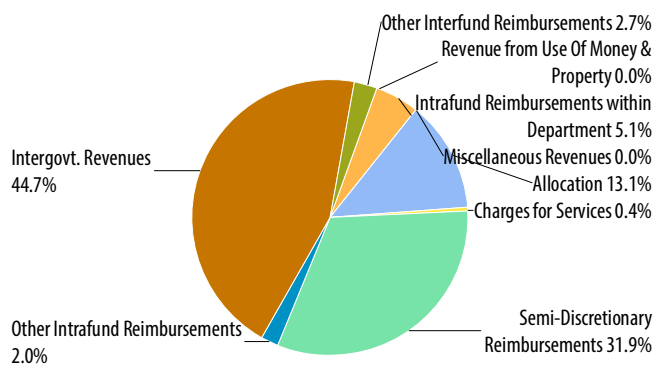
Child, Family and Adult Services
Department Structure
Shelby Boston, Director



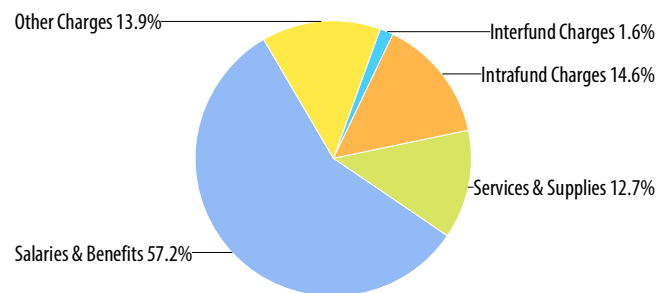
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Child, Family and Adult Services** (DCFAS) provides services and supports to promote the safety, health and well-being of children, families, dependent adults and older adults through the following programs:

- Quality Management and Administrative Services
- Child Protective Services
- Senior and Adult Services
- In-Home Supportive Services (IHSS) Public Authority

Goals

- Enhance Placement Stability, Capacity, and LDAAP Implementation – Expand and preserve foster care placement options, increase support for relative and kin placements, and integrate key elements of the Local Disability Aging and Accessibility Plan (LDAAP) to strengthen services for vulnerable populations.
- Improve Service Efficiency and Accessibility – Streamline internal systems and processes to enhance case management, reduce backlogs, and improve service delivery for vulnerable populations.
- Advance Data-Driven Decision-Making – Strengthen continuous quality improvement efforts through enhanced data analytics and performance monitoring to drive program effectiveness and accountability.

Accomplishments

- Expanded Placement Capacity and Stability for Vulnerable Youth Adults – Increased the number of children placed in relative care by 14%, preserved 44 licensed care facility beds using Community Capacity Expansion (CCE) funds, and strengthened support for relative and kin placements.
- Improved DCFAS Operational Efficiency – Successfully implemented two new data management systems (WISE and SMILE) to streamline customer concerns and human resource management, enhancing overall service delivery.
- Enhanced Service Timeliness and Outcomes – Reduced the number of children in foster care by 26%, increased IHSS renewal completion rates by 71%, and successfully finalized 172 Public Administrator cases.

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					
Child Protective Services	\$188,373,427	\$214,877,946	\$197,913,614	\$(16,964,332)	(7.9)%
In-Home Supportive Services Public Authority	\$2,615,272	\$3,244,166	\$4,097,831	\$853,665	26.3%
Quality Management and Administrative Services	\$25,505,396	\$30,030,712	\$35,078,682	\$5,047,970	16.8%
Senior and Adult Services	\$66,089,515	\$82,618,998	\$82,043,218	\$(575,780)	(0.7)%
Gross Expenditures/Appropriations	\$282,583,611	\$330,771,822	\$319,133,345	\$(11,638,477)	(3.5)%
Total Intrafund Reimbursements	\$(18,286,051)	\$(21,264,823)	\$(22,888,969)	\$(1,624,146)	7.6%
Total Expenditures/Appropriations	\$264,297,559	\$309,506,999	\$296,244,376	\$(13,262,623)	(4.3)%
Revenue	\$126,411,079	\$152,578,318	\$144,034,266	\$(8,544,052)	(5.6)%
Total Interfund Reimbursements	\$110,999,442	\$117,432,455	\$110,391,025	\$(7,041,430)	(6.0)%
Total Revenue	\$237,410,521	\$270,010,773	\$254,425,291	\$(15,585,482)	(5.8)%
Net Cost	\$26,887,038	\$39,496,226	\$41,819,085	\$2,322,859	5.9%
Positions	1,333.4	1,326.8	1,325.1	(1.7)	(0.1)%

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					
Salaries & Benefits	\$169,201,635	\$179,919,533	\$182,509,283	\$2,589,750	1.4%
Services & Supplies	\$36,036,353	\$40,258,932	\$40,588,955	\$330,023	0.8%
Other Charges	\$32,185,864	\$59,516,186	\$44,431,050	\$(15,085,136)	(25.3)%
Equipment	\$8,959	\$—	\$—	\$—	—%
Interfund Charges	\$5,440,004	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Intrafund Charges	\$39,710,796	\$44,477,171	\$46,604,057	\$2,126,886	4.8%
Gross Expenditures/Appropriations	\$282,583,611	\$330,771,822	\$319,133,345	\$(11,638,477)	(3.5)%
Other Intrafund Reimbursements	\$(6,917,284)	\$(7,109,207)	\$(6,537,843)	\$571,364	(8.0)%
Intrafund Reimbursements within Department	\$(11,368,767)	\$(14,155,616)	\$(16,351,126)	\$(2,195,510)	15.5%
Total Intrafund Reimbursements	\$(18,286,051)	\$(21,264,823)	\$(22,888,969)	\$(1,624,146)	7.6%
Total Expenditures/Appropriations	\$264,297,559	\$309,506,999	\$296,244,376	\$(13,262,623)	(4.3)%
Revenue from Use Of Money & Property	\$4,630	\$50,000	\$20,000	\$(30,000)	(60.0)%
Intergovernmental Revenues	\$125,468,491	\$151,794,318	\$142,530,266	\$(9,264,052)	(6.1)%
Charges for Services	\$903,254	\$640,000	\$1,390,000	\$750,000	117.2%
Miscellaneous Revenues	\$34,704	\$94,000	\$94,000	\$—	—%
Revenue	\$126,411,079	\$152,578,318	\$144,034,266	\$(8,544,052)	(5.6)%
Other Interfund Reimbursements	\$7,556,504	\$12,411,623	\$8,561,191	\$(3,850,432)	(31.0)%
Semi-Discretionary Reimbursements	\$103,442,938	\$105,020,832	\$101,829,834	\$(3,190,998)	(3.0)%
Total Interfund Reimbursements	\$110,999,442	\$117,432,455	\$110,391,025	\$(7,041,430)	(6.0)%
Total Revenue	\$237,410,521	\$270,010,773	\$254,425,291	\$(15,585,482)	(5.8)%
Net Cost	\$26,887,038	\$39,496,226	\$41,819,085	\$2,322,859	5.9%
Positions	1,333.4	1,326.8	1,325.1	(1.7)	(0.1)%

Summary of Changes

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

Position counts have decreased by 1.7 FTE from the prior year Adopted Budget due to:

- 1.2 FTE net mid-year decrease.
- 1.5 FTE recommended 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
In-Home Supportive Services Public Authority	302,348	—	302,348	—	1.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Child Protective Services	(376,797)	—	—	(376,797)	—

Child Protective Services

Program Overview

Child Protective Services (CPS) investigates allegations of child abuse and neglect and provides services and supports to strengthen families, promote child well-being and keep children and families together when safe to do so. CPS programs and services are for newborns to young adults up to age 21, and can be voluntary or court mandated. CPS provides services to promote family stabilization and permanency, including family reunification, adoption and legal guardianship. The division also recruits and trains resource families who provide loving and stable homes for foster children.

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	\$103,658,554	\$105,072,412	\$103,513,059	\$(1,559,353)	(1.5)%
Services & Supplies	\$21,834,940	\$22,866,095	\$21,989,419	\$(876,676)	(3.8)%
Other Charges	\$23,874,316	\$45,552,991	\$33,188,457	\$(12,364,534)	(27.1)%
Interfund Charges	\$5,440,004	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Intrafund Charges	\$33,565,613	\$34,786,448	\$34,222,679	\$(563,769)	(1.6)%
Gross Expenditures/Appropriations	\$188,373,427	\$214,877,946	\$197,913,614	\$(16,964,332)	(7.9)%
Other Intrafund Reimbursements	\$(5,487,516)	\$(6,600,000)	\$(6,000,000)	\$600,000	(9.1)%
Total Intrafund Reimbursements	\$(5,487,516)	\$(6,600,000)	\$(6,000,000)	\$600,000	(9.1)%
Total Expenditures/Appropriations	\$182,885,911	\$208,277,946	\$191,913,614	\$(16,364,332)	(7.9)%
Revenue from Use Of Money & Property	\$70	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$65,308,187	\$83,031,595	\$71,024,344	\$(12,007,251)	(14.5)%
Miscellaneous Revenues	\$21,235	\$—	\$—	\$—	—%
Revenue	\$65,329,493	\$83,031,595	\$71,024,344	\$(12,007,251)	(14.5)%
Other Interfund Reimbursements	\$6,694,506	\$11,509,199	\$8,000,000	\$(3,509,199)	(30.5)%
Semi-Discretionary Reimbursements	\$88,517,826	\$80,293,705	\$80,398,786	\$105,081	0.1%
Total Interfund Reimbursements	\$95,212,332	\$91,802,904	\$88,398,786	\$(3,404,118)	(3.7)%
Total Revenue	\$160,541,825	\$174,834,499	\$159,423,130	\$(15,411,369)	(8.8)%
Net Cost	\$22,344,086	\$33,443,447	\$32,490,484	\$(952,963)	(2.8)%
Positions	769.4	756.8	737.1	(19.7)	(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:

- Decreases in allocated costs, to include Pension Obligation Bonds, Wide Area Network (WAN), and Liability Insurance charges.
- Increases in the allocated costs, to include Worker Compensation Insurance, Personnel Services, and Leased Property costs.
- Decreases in expenditures, including salary and benefit costs as a result of reallocations and mid-year shifting of 18.0 FTE positions to the Quality Management and Administrative Services (QMAS) and In-Home Supportive Services Public Authority (IHSS PA) programs due to a reorganization.
- Increases in negotiated salary and benefits costs.
- Removal of one-time expenditures related to the American Rescue Plan Act (ARPA), Bringing Families Home Grant, Complex Care Capacity Building funds, Family First Prevention Services State Block Grant and Wraparound Achieved Savings.
- A decrease in department overhead allocation costs due to mid-year shifting of positions between programs.
- A reduction in transfer charges related to Wraparound based on Department of Human Assistance estimates.
- Recommended reductions detailed later in this section.

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

- An increase in Federal matching funds due to higher eligible program expenditures.
- A decrease in transfers from the Wraparound Fund to align budget closer to estimated actuals.
- Removal of one-time funding, to include ARPA, Bringing Families Home Grant, Complex Care Capacity Building funds, Family First Prevention Services State Block Grant and Wraparound Achieved Savings.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCFAS - Reduce Contracted Services - Child Abuse Prevention Council					
	(134,000)	—	—	(134,000)	—
Eliminate Child Abuse Reporter Training contract with the Child Abuse Prevention Council (CAPC) of Sacramento, which CAPC is mandated to provide per California Penal Code (PC) Section 11165.7. In the past, DCFAS provided additional funding support to CAPC for Mandated Child Abuse Reporting Training (MCART) and Shaken Baby Syndrome (SBS) training. While training requirements would remain in effect per mandate, the agency may need to identify other options to fulfill them. The reduction of this contract may shift how mandated reporter training is delivered across the County. DCFAS will continue to support collaboration between public agencies and community-based organizations to mitigate gaps and maintain compliance with the State training mandates.					
DCFAS – Reduce Sacramento County Office of Education (SCOE) Contracted Services – CPS					
	(242,797)	—	—	(242,797)	—
Eliminate the contract with Sacramento County Office of Education (SCOE) which funds 2.5 FTE Instructional Case Managers (ICMs) in the Child Protective Services (CPS) program, who assist in addressing the educational needs of dependent children and youth, working in coordination with DCFAS staff across multiple program locations, including Sacramento Welcome Homes. Elimination of this contract will shift the tasks performed by contracted ICMs to existing staff, which could require adjustments to DCFAS internal processes or timelines. Additionally, some ICM-related functions may be eligible for support through alternative funding sources, such as the McKinney-Vento Homeless Assistance Act. Furthermore, Local Education Agencies may be positioned to absorb or support some of the functions through existing Title I or State grant programs focused on foster youth and high-needs student populations. While the elimination of this contract may reduce specialized educational support capacity within DCFAS, strategic planning and partnerships will help minimize disruption and identify alternative resources to meet core compliance and service expectations.					

In-Home Supportive Services Public Authority

Program Overview

In-Home Supportive Services Public Authority (IHSS) provides staff and allocated costs for the In-Home Supportive Services Public Authority 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	\$2,106,699	\$2,738,860	\$3,040,663	\$301,803	11.0%
Services & Supplies	\$266,985	\$228,860	\$725,223	\$496,363	216.9%
Other Charges	\$196	\$—	\$—	\$—	—%
Intrafund Charges	\$241,392	\$276,446	\$331,945	\$55,499	20.1%
Gross Expenditures/Appropriations	\$2,615,272	\$3,244,166	\$4,097,831	\$853,665	26.3%
Total Expenditures/Appropriations	\$2,615,272	\$3,244,166	\$4,097,831	\$853,665	26.3%
Intergovernmental Revenues	\$2,615,272	\$3,244,166	\$4,097,831	\$853,665	26.3%
Revenue	\$2,615,272	\$3,244,166	\$4,097,831	\$853,665	26.3%
Total Revenue	\$2,615,272	\$3,244,166	\$4,097,831	\$853,665	26.3%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	24.0	24.0	26.0	2.0	8.3%

Summary of Changes

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

The increase in total appropriations is due to:

- Net increases in costs related to IHSS provider enrollment operations, including increases resulting from mid-year shifting of 1.0 FTE position from the Child Protective Services (CPS) program.
- Increases in negotiated salary and benefits costs.
- Recommended growth detailed later in this section.

The increase in total revenue is due to:

- An anticipated increase in State and Federal revenue to offset the increases in costs related to IHSS provider enrollment operations and cost of doing business increases.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCFAS - Add 1.0 FTE Human Services Supervisor - IHSS Public Authority					
	129,384	—	129,384	—	1.0
Add 1.0 FTE Human Services (HS) Supervisor for the In Home Supportive Services (IHSS) Public Authority (PA) program fully funded by the State and Federal revenues. This position will provide essential oversight, ensure regulatory compliance, and enhance service delivery within the IHSS Public Authority. Without this role, the program risks inefficiencies, delays in provider matching, and challenges in maintaining service quality.					
DCFAS - Add funding for 1.0 FTE DTECH Embedded Staff					
	172,964	—	172,964	—	—
Add \$172,964 for funding the Department of Technology (DTECH) reimbursement for an additional 1.0 FTE Information Technology (IT) Applications Analyst II, who will provide support for the increasing IT solutions demand. The position is necessary to expedite project development, support ongoing system enhancements, and meet the department's IT modernization goals. This request fully funded by State and Federal revenues and Public Authority reimbursements; however, it is contingent upon approval of a linked growth request in the DTECH (BU 7600000) Budget.					

Quality Management and Administrative Services

Program Overview

Quality Management and Administrative Services (QMAS) provides central support and technical assistance for all programs within the department. Quality Management (QM) includes Continuous Quality Improvement (CQI), quality assurance reviews, hiring, training and workforce development, policies and procedures, data and analytics, Public Records Act (PRA) requests, and more. Administrative Services (AS) includes Budget, Contract, Fiscal, Procurement, Asset and Facility Management, Volunteer/Intern, and Quality Assurance.

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	\$16,907,579	\$18,069,206	\$21,372,780	\$3,303,574	18.3%
Services & Supplies	\$3,935,738	\$4,310,873	\$4,846,739	\$535,866	12.4%
Other Charges	\$3,595,510	\$3,221,633	\$3,099,746	\$(121,887)	(3.8)%
Equipment	\$8,959	\$—	\$—	\$—	—%
Intrafund Charges	\$1,057,610	\$4,429,000	\$5,759,417	\$1,330,417	30.0%
Gross Expenditures/Appropriations	\$25,505,396	\$30,030,712	\$35,078,682	\$5,047,970	16.8%
Other Intrafund Reimbursements	\$—	\$(50,000)	\$(50,000)	\$—	—%
Intrafund Reimbursements within Department	\$(11,368,767)	\$(14,155,616)	\$(16,351,126)	\$(2,195,510)	15.5%
Total Intrafund Reimbursements	\$(11,368,767)	\$(14,205,616)	\$(16,401,126)	\$(2,195,510)	15.5%
Total Expenditures/Appropriations	\$14,136,628	\$15,825,096	\$18,677,556	\$2,852,460	18.0%
Intergovernmental Revenues	\$5,693,481	\$7,421,263	\$8,802,495	\$1,381,232	18.6%
Miscellaneous Revenues	\$174	\$—	\$—	\$—	—%
Revenue	\$5,693,655	\$7,421,263	\$8,802,495	\$1,381,232	18.6%
Other Interfund Reimbursements	\$861,998	\$902,424	\$561,191	\$(341,233)	(37.8)%
Semi-Discretionary Reimbursements	\$4,922,931	\$4,693,315	\$5,765,000	\$1,071,685	22.8%
Total Interfund Reimbursements	\$5,784,929	\$5,595,739	\$6,326,191	\$730,452	13.1%
Total Revenue	\$11,478,584	\$13,017,002	\$15,128,686	\$2,111,684	16.2%
Net Cost	\$2,658,044	\$2,808,094	\$3,548,870	\$740,776	26.4%
Positions	117.0	121.0	138.0	17.0	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:

- The shifting of expenditures from the Child Protective Services (CPS) program mid-year, including 17.0 FTE positions due to a reorganization.
- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs, including Pension Obligation Bonds, Wide Area Network (WAN), and Liability Insurance charges.
- Increases in allocated costs, including Worker Compensation Insurance, Personnel Services, and Leased Property costs.
- Removal of one-time expenditures related to the Liberty Towers as the Neighborhood Revitalization program funding ended.
- An increase in administrative overhead costs resulting from increases in negotiated salary and benefit and allocated costs.

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

- An increase in Federal matching funds due to increases in eligible expenditures.
- Increases in allocation transfers for 1991 Social Services and 2011 Protective Services Realignment to cover eligible program expenditures.
- Removal of one-time funding related to the Liberty Towers as the Neighborhood Revitalization program funding ended.

Senior and Adult Services

Program Overview

Senior and Adult Services operates Adult Protective Services, In-Home Supportive Services, Public Administrator/Public Guardian/Conservator's Office and Senior Volunteer Services. The Adult Protective Services investigates allegations of abuse and neglect of older (60+) and dependent adults (18-59), and when possible, provides linkages to housing, health care and other needed supports. In-Home Supportive Services (IHSS) provides administrative and social work services to low-income aged, blind and disabled persons who need assistance to perform activities of daily living which allow them to remain safely in their own homes. The Public Administrator is responsible for the estates of deceased Sacramento County residents who do not have a will or anyone to manage their estate. The Public Guardian/Conservator manages the personal and financial affairs of individuals with mental disabilities, consents to health/mental health care of conservatees, and serves individuals with physical disabilities who are unable to provide for their own well-being. Senior Volunteer Services recruits retired and senior volunteers to tutor children, visit isolated seniors, and volunteer at local community based organizations.

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	\$46,528,803	\$54,039,055	\$54,582,781	\$543,726	1.0%
Services & Supplies	\$9,998,689	\$12,853,104	\$13,027,574	\$174,470	1.4%
Other Charges	\$4,715,842	\$10,741,562	\$8,142,847	\$(2,598,715)	(24.2)%
Intrafund Charges	\$4,846,182	\$4,985,277	\$6,290,016	\$1,304,739	26.2%
Gross Expenditures/Appropriations	\$66,089,515	\$82,618,998	\$82,043,218	\$(575,780)	(0.7)%
Other Intrafund Reimbursements	\$(1,429,768)	\$(459,207)	\$(487,843)	\$(28,636)	6.2%
Total Intrafund Reimbursements	\$(1,429,768)	\$(459,207)	\$(487,843)	\$(28,636)	6.2%
Total Expenditures/Appropriations	\$64,659,747	\$82,159,791	\$81,555,375	\$(604,416)	(0.7)%
Revenue from Use Of Money & Property	\$4,560	\$50,000	\$20,000	\$(30,000)	(60.0)%
Intergovernmental Revenues	\$51,851,550	\$58,097,294	\$58,605,596	\$508,302	0.9%
Charges for Services	\$903,254	\$640,000	\$1,390,000	\$750,000	117.2%
Miscellaneous Revenues	\$13,295	\$94,000	\$94,000	\$—	—%
Revenue	\$52,772,659	\$58,881,294	\$60,109,596	\$1,228,302	2.1%
Semi-Discretionary Reimbursements	\$10,002,181	\$20,033,812	\$15,666,048	\$(4,367,764)	(21.8)%
Total Interfund Reimbursements	\$10,002,181	\$20,033,812	\$15,666,048	\$(4,367,764)	(21.8)%
Total Revenue	\$62,774,840	\$78,915,106	\$75,775,644	\$(3,139,462)	(4.0)%
Net Cost	\$1,884,908	\$3,244,685	\$5,779,731	\$2,535,046	78.1%
Positions	423.0	425.0	424.0	(1.0)	(0.2)%

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, including Pension Obligation Bonds, Wide Area Network (WAN), and Liability Insurance charges.
- Increases in allocated costs, including Worker Compensation Insurance, Personnel Services, and Leased Property costs.
- Increases in various services and supplies, including payments to the Public Authority per Memorandum of Understanding for provider enrollment services and orientations partially offset by removal of one-time funding, such as State Local Aging and Disability Action Plan grant due to expiration of funding.

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

- An increase in Federal matching funds due to increases in eligible expenditures.
- Decreases in 1991 Social Services and 2011 Protective Services Realignment transfers resulting from availability of less funding from the State and the Department's allocation of this funding to other programs to fund eligible expenditures.
- Decreases resulting from removal of State Department of Aging Grants, including Access to Technology and Local Aging and Disability Action Plan grants as a result of funding expiration.

Child, Family Adult-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Child, Family, Adult – Restricted Revenues** budget unit includes funding for the Children’s Trust Fund (CTF) and Wraparound services. The CTF program was established by the Sacramento County Board of Supervisors on February 1, 1983. The result of 1982 State legislation, the CTF receives \$4.00 from the cost of certified copies of birth certificates, to help fund child abuse and neglect prevention and intervention programs in Sacramento County. The Wraparound Program was originally administered through the Department of Human Assistance and was moved to the DCFAS Restricted Revenues Budget unit in FY 2022-23, in order to comply with updated instructions from the California Department of Social Services for administering the Wraparound 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					
Children's Trust Fund	\$435,805	\$1,313,127	\$1,083,932	\$(229,195)	(17.5)%
Wraparound Restricted Fund	\$7,338,124	\$16,366,540	\$9,442,336	\$(6,924,204)	(42.3)%
Gross Expenditures/Appropriations	\$7,773,929	\$17,679,667	\$10,526,268	\$(7,153,399)	(40.5)%
Total Intrafund Reimbursements	\$(548,925)	\$(2,000,000)	\$(1,000,000)	\$1,000,000	(50.0)%
Total Expenditures/Appropriations	\$7,225,004	\$15,679,667	\$9,526,268	\$(6,153,399)	(39.2)%
Total Financing Uses	\$7,225,004	\$15,679,667	\$9,526,268	\$(6,153,399)	(39.2)%
Revenue	\$1,330,536	\$665,000	\$665,000	\$—	—%
Total Interfund Reimbursements	\$5,440,004	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Total Revenue	\$6,770,540	\$7,265,000	\$5,665,000	\$(1,600,000)	(22.0)%
Total Use of Fund Balance	\$8,869,132	\$8,414,667	\$3,861,268	\$(4,553,399)	(54.1)%
Total Financing Sources	\$15,639,672	\$15,679,667	\$9,526,268	\$(6,153,399)	(39.2)%
Net Cost	\$(8,414,667)	\$—	\$—	\$—	—%

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	\$7,225,004	\$12,241,623	\$8,561,191	\$(3,680,432)	(30.1)%
Intrafund Charges	\$548,925	\$2,000,000	\$1,000,000	\$(1,000,000)	(50.0)%
Appropriation for Contingencies	\$—	\$3,438,044	\$965,077	\$(2,472,967)	(71.9)%
Gross Expenditures/Appropriations	\$7,773,929	\$17,679,667	\$10,526,268	\$(7,153,399)	(40.5)%
Intrafund Reimbursements within Department	\$(548,925)	\$(2,000,000)	\$(1,000,000)	\$1,000,000	(50.0)%
Total Intrafund Reimbursements	\$(548,925)	\$(2,000,000)	\$(1,000,000)	\$1,000,000	(50.0)%
Total Expenditures/Appropriations	\$7,225,004	\$15,679,667	\$9,526,268	\$(6,153,399)	(39.2)%
Total Financing Uses	\$7,225,004	\$15,679,667	\$9,526,268	\$(6,153,399)	(39.2)%
Revenue from Use Of Money & Property	\$497,400	\$300,000	\$300,000	\$—	—%
Intergovernmental Revenues	\$534,594	\$30,000	\$30,000	\$—	—%
Charges for Services	\$298,542	\$335,000	\$335,000	\$—	—%
Revenue	\$1,330,536	\$665,000	\$665,000	\$—	—%
Other Interfund Reimbursements	\$5,440,004	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Total Interfund Reimbursements	\$5,440,004	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Total Revenue	\$6,770,540	\$7,265,000	\$5,665,000	\$(1,600,000)	(22.0)%
Fund Balance	\$8,869,132	\$8,414,667	\$3,861,268	\$(4,553,399)	(54.1)%
Total Use of Fund Balance	\$8,869,132	\$8,414,667	\$3,861,268	\$(4,553,399)	(54.1)%
Total Financing Sources	\$15,639,672	\$15,679,667	\$9,526,268	\$(6,153,399)	(39.2)%
Net Cost	\$(8,414,667)	\$—	\$—	\$—	—%

Summary of Changes

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

Children's Trust Fund

Program Overview

The **Children's Trust Fund (CTF)** was created by California State legislation (Assembly Bill 2994), enacted in 1983, to provide funding for child abuse and neglect prevention and intervention programs and services. Funding for the CTF is derived primarily from a portion of the fees charged for certified copies of birth certificates in the county and the California Kids' Plates program. The Board of Supervisors appointed the Children's Coalition as the Board responsible for administering the CTF, conducting its competitive bid selection processes, and recommending awards for grants funded by the CTF. DCFAS serves as the fiscal agent for the Children's Coalition.

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	\$435,805	\$588,178	\$561,191	\$(26,987)	(4.6)%
Appropriation for Contingencies	\$—	\$724,949	\$522,741	\$(202,208)	(27.9)%
Gross Expenditures/Appropriations	\$435,805	\$1,313,127	\$1,083,932	\$(229,195)	(17.5)%
Total Expenditures/Appropriations	\$435,805	\$1,313,127	\$1,083,932	\$(229,195)	(17.5)%
Total Financing Uses	\$435,805	\$1,313,127	\$1,083,932	\$(229,195)	(17.5)%
Revenue from Use Of Money & Property	\$51,354	\$50,000	\$50,000	\$—	—%
Intergovernmental Revenues	\$27,293	\$30,000	\$30,000	\$—	—%
Charges for Services	\$298,542	\$335,000	\$335,000	\$—	—%
Revenue	\$377,189	\$415,000	\$415,000	\$—	—%
Total Revenue	\$377,189	\$415,000	\$415,000	\$—	—%
Fund Balance	\$956,743	\$898,127	\$668,932	\$(229,195)	(25.5)%
Total Use of Fund Balance	\$956,743	\$898,127	\$668,932	\$(229,195)	(25.5)%
Total Financing Sources	\$1,333,932	\$1,313,127	\$1,083,932	\$(229,195)	(17.5)%
Net Cost	\$(898,127)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Decreases in funding transfers to the DCFAS operating budget (BU 7800000) to fund eligible expenditures.
- A decrease in appropriations for contingencies based on future program needs.

Wraparound Restricted Fund

Program Overview

The **Wraparound Program** was established by Senate Bill 163 in 1997, as an alternative to placing children in high-level group home care by providing intensive services to children and families with complex needs using a team-based approach. Wraparound funds can be used flexibly to pay for services, care and supervision, or both. Any unspent Wraparound funds not used for a specific child's placement and/or services costs must be put into a County Wraparound Trust Fund (Wraparound Restricted Fund) to be reinvested to serve other youth and their families involved in the child welfare system.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$6,789,199	\$11,653,445	\$8,000,000	\$(3,653,445)	(31.4)%
Intrafund Charges	\$548,925	\$2,000,000	\$1,000,000	\$(1,000,000)	(50.0)%
Appropriation for Contingencies	\$—	\$2,713,095	\$442,336	\$(2,270,759)	(83.7)%
Gross Expenditures/Appropriations	\$7,338,124	\$16,366,540	\$9,442,336	\$(6,924,204)	(42.3)%
Intrafund Reimbursements within Department	\$(548,925)	\$(2,000,000)	\$(1,000,000)	\$1,000,000	(50.0)%
Total Intrafund Reimbursements	\$(548,925)	\$(2,000,000)	\$(1,000,000)	\$1,000,000	(50.0)%
Total Expenditures/Appropriations	\$6,789,199	\$14,366,540	\$8,442,336	\$(5,924,204)	(41.2)%
Total Financing Uses	\$6,789,199	\$14,366,540	\$8,442,336	\$(5,924,204)	(41.2)%
Revenue from Use Of Money & Property	\$446,046	\$250,000	\$250,000	\$—	—%
Intergovernmental Revenues	\$507,301	\$—	\$—	\$—	—%
Revenue	\$953,347	\$250,000	\$250,000	\$—	—%
Other Interfund Reimbursements	\$5,440,004	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Total Interfund Reimbursements	\$5,440,004	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Total Revenue	\$6,393,351	\$6,850,000	\$5,250,000	\$(1,600,000)	(23.4)%
Fund Balance	\$7,912,389	\$7,516,540	\$3,192,336	\$(4,324,204)	(57.5)%
Total Use of Fund Balance	\$7,912,389	\$7,516,540	\$3,192,336	\$(4,324,204)	(57.5)%
Total Financing Sources	\$14,305,740	\$14,366,540	\$8,442,336	\$(5,924,204)	(41.2)%
Net Cost	\$(7,516,540)	\$—	\$—	\$—	—%

Summary of Changes

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

- Decreases in funding transfers from Department of Human Assistance (DHA) to DCFAS's operating budget (BU 7800000) for eligible expenditures.

- A decrease in appropriation for contingencies based on future program needs.

The change in total revenue, including interfund reimbursements, is due to decreases in DHA's eligible expenditure estimates for the Wraparound program in an effort to align the budget closer to actual revenues.

IHSS Provider Payments

Budget Unit Functions & Responsibilities

The **In-Home Supportive Services (IHSS) Provider Payments** program provides funding for the payment of wages and benefits of IHSS providers that provide in-home care to dependent and elderly adults. The Program is administered and managed by the Department of Child, Family and Adult Services (DCFAS).

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					
In-Home Supportive Services Provider Payments	\$137,401,114	\$154,654,090	\$169,764,875	\$15,110,785	9.8%
Gross Expenditures/Appropriations	\$137,401,114	\$154,654,090	\$169,764,875	\$15,110,785	9.8%
Total Expenditures/Appropriations	\$137,401,114	\$154,654,090	\$169,764,875	\$15,110,785	9.8%
Revenue	\$41,608,768	\$46,000,000	\$55,200,000	\$9,200,000	20.0%
Total Interfund Reimbursements	\$95,792,346	\$99,624,040	\$89,600,690	\$(10,023,350)	(10.1)%
Total Revenue	\$137,401,114	\$145,624,040	\$144,800,690	\$(823,350)	(0.6)%
Net Cost	\$—	\$9,030,050	\$24,964,185	\$15,934,135	176.5%

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					
Other Charges	\$137,401,114	\$154,654,090	\$169,764,875	\$15,110,785	9.8%
Gross Expenditures/Appropriations	\$137,401,114	\$154,654,090	\$169,764,875	\$15,110,785	9.8%
Total Expenditures/Appropriations	\$137,401,114	\$154,654,090	\$169,764,875	\$15,110,785	9.8%
Intergovernmental Revenues	\$41,608,768	\$46,000,000	\$55,200,000	\$9,200,000	20.0%
Revenue	\$41,608,768	\$46,000,000	\$55,200,000	\$9,200,000	20.0%
Semi-Discretionary Reimbursements	\$95,792,346	\$99,624,040	\$89,600,690	\$(10,023,350)	(10.1)%
Total Interfund Reimbursements	\$95,792,346	\$99,624,040	\$89,600,690	\$(10,023,350)	(10.1)%
Total Revenue	\$137,401,114	\$145,624,040	\$144,800,690	\$(823,350)	(0.6)%
Net Cost	\$—	\$9,030,050	\$24,964,185	\$15,934,135	176.5%

Summary of Changes

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

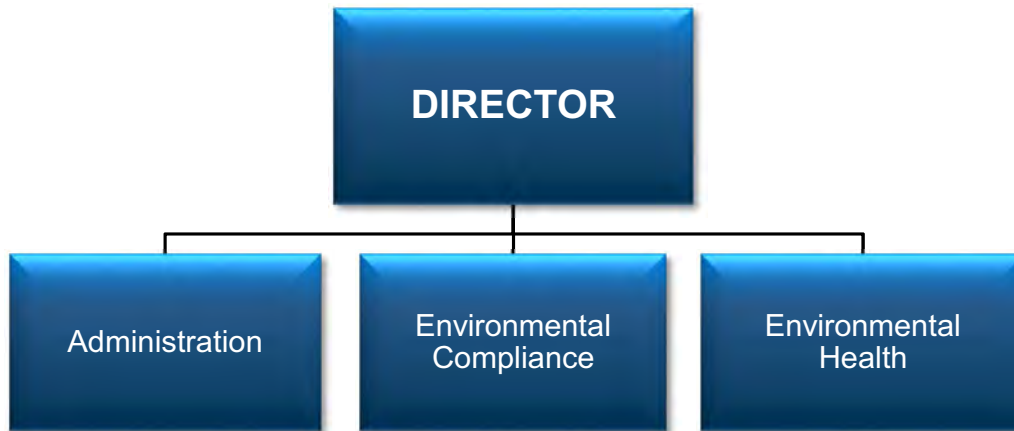
The change in total appropriations is due to:

- An estimated increase in the IHSS Maintenance of Effort (MOE) as a result of an anticipated \$0.10 increase in the provider wages effective July 1, 2025, and a 4% annual inflationary increase.
- An anticipated increase of 20% in IHSS Provider insurance premiums.

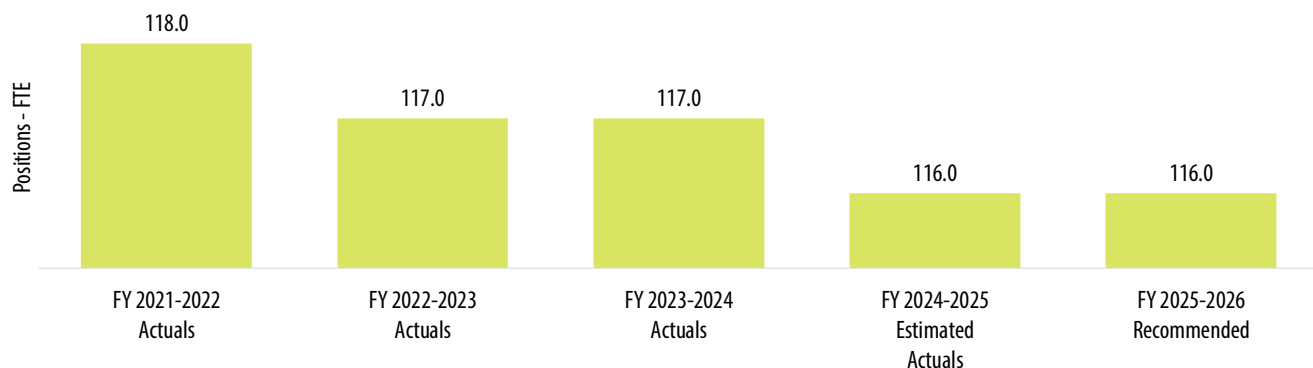
The change in total revenue, including interfund reimbursements, is due to:

- An increase in State and Federal Title XIX funding.
- A decrease in 1991 Social Services Realignment allocated to DCFAS due to lower anticipated 1991 Social Services Realignment sales tax revenues.

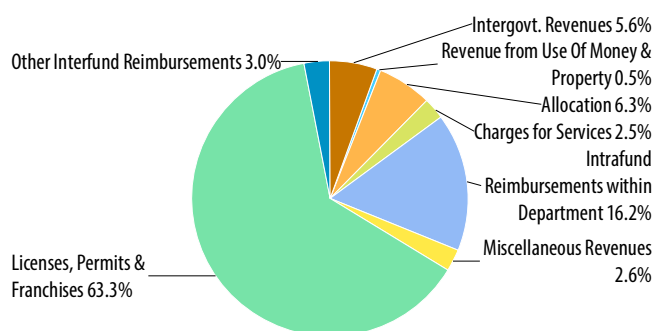
Environmental Management
Department Structure
Jennea Monasterio, Director



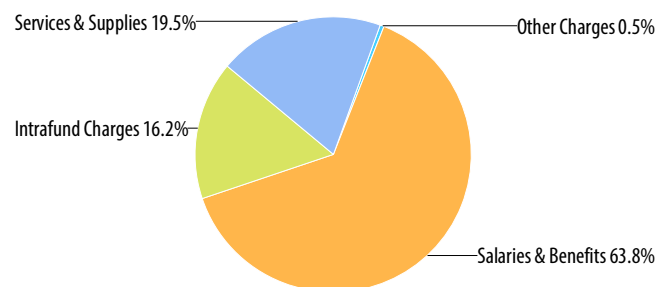
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Environmental Management Department (EMD) provides mandated regulatory services that protect public health and the environment. EMD encompasses over 32 distinct programs designed to provide public protection from unsafe water, food and hazardous materials, as well as solid and liquid waste, hazardous and medical wastes, and proper disposition of medical waste and recyclable materials. EMD receives no General Fund allocation; it is funded through user fees, revenue from contracts, and other outside revenue sources. EMD includes the following programs:

- Administration
- Environmental Compliance
- Environmental Health

Goals

- Ensure that safe, sanitary and unadulterated food is sold at retail establishments within Sacramento County, body art practices are sanitary and operator/client disease protective, and public swimming pool facilities are safe for use.
- Ensure the protection and preservation of the environment and water quality standards in Sacramento County through proper management of hazardous materials, responsible generation and disposal of solid and liquid waste, remediation of sites contaminated by underground petroleum product releases, maintenance of small drinking water and cross-connection protection systems, and compliance with stormwater and surface water quality requirements.
- Ensure a robust education and outreach effort to the community, local partner agencies and local enforcement agencies on the newly adopted Sidewalk Vending Ordinance.

Accomplishments

- The Environmental Health Division issued over 7,200 retail food permits, conducted over 14,000 routine food inspections and over 900 re-inspections, provided free training and workshops to business owners and operators of food safety. The Environmental Health Division was instrumental in adding a new section in Sacramento County Code Title 6 for Compact Mobile Food Operations, to improve the permitting and enforcement for sidewalk food vending in the county.
- The Environmental Compliance Division (named one of two model Certified Unified Program Agencies (CUPA) in the State) conducted over 2,628 routine hazardous materials inspections, 346 well inspections, 412 septic inspections, 264 landfill and transfer station inspection, received and responded to 440 hazardous materials calls within Sacramento County, and – through its New Business Inspection Survey team – added 588 new businesses to the CUPA programs.
- The Department conducted a targeted fee evaluation and amended applicable program fees to meet cost recovery needs that were implemented for Fiscal Year 2024-25 resulting in a reduced impact to the fund balance.

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	\$2,840,688	\$2,936,100	\$2,962,333	\$26,233	0.9%
Environmental Compliance	\$13,187,448	\$14,584,675	\$14,239,146	\$(345,529)	(2.4)%
Environmental Health	\$11,507,364	\$12,387,563	\$12,726,764	\$339,201	2.7%
Gross Expenditures/Appropriations	\$27,535,500	\$29,908,338	\$29,928,243	\$19,905	0.1%
Total Intrafund Reimbursements	\$(4,886,840)	\$(5,417,600)	\$(4,844,333)	\$573,267	(10.6)%
Total Expenditures/Appropriations	\$22,648,660	\$24,490,738	\$25,083,910	\$593,172	2.4%
Provision for Reserves	\$1,001,223	\$2,411,099	\$—	\$(2,411,099)	(100.0)%
Total Financing Uses	\$23,649,883	\$26,901,837	\$25,083,910	\$(1,817,927)	(6.8)%
Revenue	\$23,551,532	\$21,543,545	\$22,292,688	\$749,143	3.5%
Total Interfund Reimbursements	\$642,339	\$971,028	\$892,798	\$(78,230)	(8.1)%
Total Revenue	\$24,193,871	\$22,514,573	\$23,185,486	\$670,913	3.0%
Total Use of Fund Balance	\$3,813,498	\$4,387,264	\$1,898,424	\$(2,488,840)	(56.7)%
Total Financing Sources	\$28,007,369	\$26,901,837	\$25,083,910	\$(1,817,927)	(6.8)%
Net Cost	\$(4,357,486)	\$—	\$—	\$—	—%
Positions	117.0	117.0	116.0	(1.0)	(0.9)%

Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$17,628,997	\$18,653,914	\$19,105,730	\$451,816	2.4%
Services & Supplies	\$4,907,901	\$5,779,072	\$5,837,336	\$58,264	1.0%
Other Charges	\$91,793	\$57,752	\$140,844	\$83,092	143.9%
Equipment	\$19,969	\$—	\$—	\$—	—%
Intrafund Charges	\$4,886,840	\$5,417,600	\$4,844,333	\$(573,267)	(10.6)%
Gross Expenditures/Appropriations	\$27,535,500	\$29,908,338	\$29,928,243	\$19,905	0.1%
Other Intrafund Reimbursements	\$(2,573,627)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(2,313,213)	\$(5,417,600)	\$(4,844,333)	\$573,267	(10.6)%
Total Intrafund Reimbursements	\$(4,886,840)	\$(5,417,600)	\$(4,844,333)	\$573,267	(10.6)%
Total Expenditures/Appropriations	\$22,648,660	\$24,490,738	\$25,083,910	\$593,172	2.4%
Provision for Reserves	\$1,001,223	\$2,411,099	\$—	\$(2,411,099)	(100.0)%
Total Financing Uses	\$23,649,883	\$26,901,837	\$25,083,910	\$(1,817,927)	(6.8)%
Licenses, Permits & Franchises	\$14,200,095	\$17,927,150	\$18,942,248	\$1,015,098	5.7%
Revenue from Use Of Money & Property	\$431,881	\$140,000	\$140,000	\$—	—%
Intergovernmental Revenues	\$5,183,074	\$1,720,995	\$1,675,940	\$(45,055)	(2.6)%
Charges for Services	\$965,902	\$775,000	\$761,000	\$(14,000)	(1.8)%
Miscellaneous Revenues	\$2,770,580	\$980,400	\$773,500	\$(206,900)	(21.1)%
Revenue	\$23,551,532	\$21,543,545	\$22,292,688	\$749,143	3.5%
Other Interfund Reimbursements	\$642,339	\$971,028	\$892,798	\$(78,230)	(8.1)%
Total Interfund Reimbursements	\$642,339	\$971,028	\$892,798	\$(78,230)	(8.1)%
Total Revenue	\$24,193,871	\$22,514,573	\$23,185,486	\$670,913	3.0%
Reserve Release	\$2,120,782	\$29,777	\$1,956,315	\$1,926,538	6,469.9%
Fund Balance	\$1,692,716	\$4,357,487	\$(57,891)	\$(4,415,378)	(101.3)%
Total Use of Fund Balance	\$3,813,498	\$4,387,264	\$1,898,424	\$(2,488,840)	(56.7)%
Total Financing Sources	\$28,007,369	\$26,901,837	\$25,083,910	\$(1,817,927)	(6.8)%
Net Cost	\$(4,357,486)	\$—	\$—	\$—	—%
Positions	117.0	117.0	116.0	(1.0)	(0.9)%

Summary of Changes

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

Position counts have decreased by 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
Environmental Compliance	65,768	—	65,768	—	—

Administration

Program Overview

Administration provides administrative support for the programs within Environmental Health and Environmental Compliance.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,175,782	\$2,261,718	\$2,291,214	\$29,496	1.3%
Services & Supplies	\$528,356	\$667,472	\$654,121	\$(13,351)	(2.0)%
Other Charges	\$10,891	\$6,910	\$16,998	\$10,088	146.0%
Equipment	\$19,969	\$—	\$—	\$—	—%
Intrafund Charges	\$104,683	\$—	\$—	\$—	—%
Cost of Goods Sold	\$1,008	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$2,840,688	\$2,936,100	\$2,962,333	\$26,233	0.9%
Other Intrafund Reimbursements	\$(2,573,627)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(89,340)	\$(2,884,100)	\$(2,956,333)	\$(72,233)	2.5%
Total Intrafund Reimbursements	\$(2,662,967)	\$(2,884,100)	\$(2,956,333)	\$(72,233)	2.5%
Total Expenditures/Appropriations	\$177,721	\$52,000	\$6,000	\$(46,000)	(88.5)%
Total Financing Uses	\$177,721	\$52,000	\$6,000	\$(46,000)	(88.5)%
Intergovernmental Revenues	\$11,991	\$6,000	\$6,000	\$—	—%
Charges for Services	\$15	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$2,432	\$—	\$—	\$—	—%
Revenue	\$14,438	\$6,000	\$6,000	\$—	—%
Other Interfund Reimbursements	\$29,505	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$29,505	\$—	\$—	\$—	—%
Total Revenue	\$43,943	\$6,000	\$6,000	\$—	—%
Reserve Release	\$195,481	\$29,777	\$—	\$(29,777)	(100.0)%
Fund Balance	\$(45,481)	\$16,223	\$—	\$(16,223)	(100.0)%
Total Use of Fund Balance	\$150,000	\$46,000	\$—	\$(46,000)	(100.0)%
Total Financing Sources	\$193,943	\$52,000	\$6,000	\$(46,000)	(88.5)%
Net Cost	\$(16,222)	\$—	\$—	\$—	—%
Positions	14.0	14.0	14.0	—	—%

Summary of Changes

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

- An increase in negotiated salary and benefits costs.
- A decrease in Pension Obligation Bonds cost.
- An increase in allocated costs for services provided by the Departments of Technology and Personnel Services.
- An increase in Department level support provided by divisions.
- An increase in Department Overhead driven by increased costs.

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

- EMD Administration Reserve has no change.

Environmental Compliance

Program Overview

Environmental Compliance provides regulatory oversight for the implementation and enforcement of federal, state and local health and safety laws and regulations related to the management of hazardous materials; generation and proper disposition of solid and liquid waste; remediation of sites contaminated by underground petroleum product releases; maintenance of the small drinking water and cross connection protection systems; and storm water and surface water quality 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	\$7,534,635	\$8,065,820	\$8,332,164	\$266,344	3.3%
Services & Supplies	\$2,548,805	\$3,093,625	\$3,089,090	\$(4,535)	(0.1)%
Other Charges	\$39,673	\$24,680	\$60,709	\$36,029	146.0%
Intrafund Charges	\$3,064,032	\$3,400,550	\$2,757,183	\$(643,367)	(18.9)%
Cost of Goods Sold	\$303	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$13,187,448	\$14,584,675	\$14,239,146	\$(345,529)	(2.4)%
Intrafund Reimbursements within Department	\$(1,978,193)	\$(2,075,000)	\$(1,430,000)	\$645,000	(31.1)%
Total Intrafund Reimbursements	\$(1,978,193)	\$(2,075,000)	\$(1,430,000)	\$645,000	(31.1)%
Total Expenditures/Appropriations	\$11,209,255	\$12,509,675	\$12,809,146	\$299,471	2.4%
Provision for Reserves	\$—	\$1,189,955	\$—	\$(1,189,955)	(100.0)%
Total Financing Uses	\$11,209,255	\$13,699,630	\$12,809,146	\$(890,484)	(6.5)%
Licenses, Permits & Franchises	\$7,585,773	\$8,062,150	\$8,958,700	\$896,550	11.1%
Revenue from Use Of Money & Property	\$204,387	\$60,000	\$60,000	\$—	—%
Intergovernmental Revenues	\$1,120,316	\$962,995	\$894,440	\$(68,555)	(7.1)%
Charges for Services	\$39,852	\$46,000	\$44,500	\$(1,500)	(3.3)%
Miscellaneous Revenues	\$2,750,873	\$945,400	\$728,500	\$(216,900)	(22.9)%
Revenue	\$11,701,201	\$10,076,545	\$10,686,140	\$609,595	6.0%
Other Interfund Reimbursements	\$548,709	\$906,028	\$827,798	\$(78,230)	(8.6)%
Total Interfund Reimbursements	\$548,709	\$906,028	\$827,798	\$(78,230)	(8.6)%
Total Revenue	\$12,249,910	\$10,982,573	\$11,513,938	\$531,365	4.8%
Reserve Release	\$1,925,301	\$—	\$1,141,323	\$1,141,323	—%
Fund Balance	\$(248,899)	\$2,717,057	\$153,885	\$(2,563,172)	(94.3)%
Total Use of Fund Balance	\$1,676,402	\$2,717,057	\$1,295,208	\$(1,421,849)	(52.3)%
Total Financing Sources	\$13,926,312	\$13,699,630	\$12,809,146	\$(890,484)	(6.5)%
Net Cost	\$(2,717,057)	\$—	\$—	\$—	—%
Positions	50.0	50.0	50.0	—	—%

Summary of Changes

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

- An increase in negotiated salary and benefits costs.
- A decrease in Pension Obligation Bonds cost.

- An increase in allocated costs for services provided by the Departments of Technology and Personnel Services.
- An increase in Department Overhead driven by increased costs.
- A decrease in Division Overhead due to improved time coding in the Division's overhead cost distribution.
- A decrease in costs associated with the regional Hazardous Materials Response Team.
- A decrease in costs for the support of the removal of Single Wall Underground Storage Tanks.
- Recommended growth detailed later in this section.

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

- An increase in fee revenue generated by fee increases based on full cost recovery calculations and the application of a Consumer Price Index yearly adjustment, aligned with current inventory levels.
- A decrease in interfund reimbursement for non-fee activity such as the regional Hazardous Materials Response Team and non-Hazardous Material related Incident Response.
- A decrease in interfund reimbursement for qualifying activities from the Single Wall Underground Storage Tank funds.
- Recommended growth detailed later in this section.

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

- EMD Hazardous Materials Reserve has decreased \$1,141,323.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
EMD - Funding for Education & Outreach - Environmental Compliance					
	30,000	—	30,000	—	—
Add \$30,000 in funding to the Environmental Compliance Division to expand compliance training for regulated businesses, enhancing outreach and education efforts. This initiative will continue as long as EMD receives funding through a Supplemental Environmental Project (SEP) tied to an enforcement action. Under Health & Safety Code (H&SC) 25404.1.1, EMD has the authority to issue Administrative Enforcement Orders and impose penalties, collaborating in multi-jurisdictional and statewide enforcement actions. State law mandates that all penalties collected be used to support the originating program and its objectives. This request is funded by enforcement SEP revenue and is contingent on the approval of a growth request in the budget of EMD – Settlement and Special Program Funds (BU 3351000).					
EMD - GF Contribution for HMRT - Environmental Compliance					
	35,768	—	35,768	—	—
Increase General Fund contribution by \$35,768 toward the County's portion of the Hazardous Materials Response Team contracts with the City of Sacramento and Sacramento Metropolitan First District. Contributions by participating jurisdictions are collected by EMD and then remitted by the contractual distribution formula. This request is contingent upon approval of a linked growth request in the Financing – Transfers/Reimbursements budget (BU 5110000).					

Environmental Health

Program Overview

Environmental Health provides regulatory oversight and enforcement of State and local health codes related to food handling and preparation at retail food facilities; operation and safety of public swimming pools; prevention of childhood lead poisoning; institutions; proper disposition of medical waste and recyclable materials; sale of tobacco products to minor/tobacco retailers; proper discharge of storm water at food facilities; waste tire management; and implementation of Safe Body Art.

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	\$7,918,581	\$8,326,376	\$8,482,352	\$155,976	1.9%
Services & Supplies	\$1,830,739	\$2,017,975	\$2,094,125	\$76,150	3.8%
Other Charges	\$41,229	\$26,162	\$63,137	\$36,975	141.3%
Intrafund Charges	\$1,718,125	\$2,017,050	\$2,087,150	\$70,100	3.5%
Cost of Goods Sold	\$(1,310)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$11,507,364	\$12,387,563	\$12,726,764	\$339,201	2.7%
Intrafund Reimbursements within Department	\$(245,680)	\$(458,500)	\$(458,000)	\$500	(0.1)%
Total Intrafund Reimbursements	\$(245,680)	\$(458,500)	\$(458,000)	\$500	(0.1)%
Total Expenditures/Appropriations	\$11,261,684	\$11,929,063	\$12,268,764	\$339,701	2.8%
Provision for Reserves	\$1,001,223	\$1,221,144	\$—	\$(1,221,144)	(100.0)%
Total Financing Uses	\$12,262,907	\$13,150,207	\$12,268,764	\$(881,443)	(6.7)%
Licenses, Permits & Franchises	\$6,614,322	\$9,865,000	\$9,983,548	\$118,548	1.2%
Revenue from Use Of Money & Property	\$227,494	\$80,000	\$80,000	\$—	—%
Intergovernmental Revenues	\$4,050,767	\$752,000	\$775,500	\$23,500	3.1%
Charges for Services	\$926,035	\$729,000	\$716,500	\$(12,500)	(1.7)%
Miscellaneous Revenues	\$17,275	\$35,000	\$45,000	\$10,000	28.6%
Revenue	\$11,835,893	\$11,461,000	\$11,600,548	\$139,548	1.2%
Other Interfund Reimbursements	\$64,124	\$65,000	\$65,000	\$—	—%
Total Interfund Reimbursements	\$64,124	\$65,000	\$65,000	\$—	—%
Total Revenue	\$11,900,018	\$11,526,000	\$11,665,548	\$139,548	1.2%
Reserve Release	\$—	\$—	\$814,992	\$814,992	—%
Fund Balance	\$1,987,096	\$1,624,207	\$(211,776)	\$(1,835,983)	(113.0)%
Total Use of Fund Balance	\$1,987,096	\$1,624,207	\$603,216	\$(1,020,991)	(62.9)%
Total Financing Sources	\$13,887,114	\$13,150,207	\$12,268,764	\$(881,443)	(6.7)%
Net Cost	\$(1,624,207)	\$—	\$—	\$—	—%
Positions	53.0	53.0	52.0	(1.0)	(1.9)%

Summary of Changes

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

- An increase in negotiated salary and benefits costs.
- A decrease in Pension Obligation Bonds cost.

- An increase in allocated costs for services provided by the Department of Technology and Personnel Services.
- An increase in Department and Division Overhead driven by increased costs.

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

- An increase in Food Protection fee revenue generated by the end of the American Rescue Plan Act project and fee increases based on full cost recovery calculations.
- An increase in fee revenue generated by fee increases based on full cost recovery calculations and the application of a Consumer Price Index yearly adjustment.

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

- EMD Health Reserve has decreased \$814,992.

EMD Special Program Funds

Budget Unit Functions & Responsibilities

Environmental Management Department (EMD) Special Program Funds provides financing for certain projects and programs administered by EMD. These funds were established to offset expenditures for EMD.

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					
EMD Special Program Funds	\$228,043	\$431,000	\$441,000	\$10,000	2.3%
Gross Expenditures/Appropriations	\$228,043	\$431,000	\$441,000	\$10,000	2.3%
Total Expenditures/Appropriations	\$228,043	\$431,000	\$441,000	\$10,000	2.3%
Provision for Reserves	\$9,737	\$14,120	\$6,301	\$(7,819)	(55.4)%
Total Financing Uses	\$237,780	\$445,120	\$447,301	\$2,181	0.5%
Revenue	\$61,967	\$4,350	\$34,350	\$30,000	689.7%
Total Revenue	\$61,967	\$4,350	\$34,350	\$30,000	689.7%
Total Use of Fund Balance	\$316,387	\$440,770	\$412,951	\$(27,819)	(6.3)%
Total Financing Sources	\$378,354	\$445,120	\$447,301	\$2,181	0.5%
Net Cost	\$(140,574)	\$—	\$—	\$—	—%

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	\$228,043	\$431,000	\$441,000	\$10,000	2.3%
Gross Expenditures/Appropriations	\$228,043	\$431,000	\$441,000	\$10,000	2.3%
Total Expenditures/Appropriations	\$228,043	\$431,000	\$441,000	\$10,000	2.3%
Provision for Reserves	\$9,737	\$14,120	\$6,301	\$(7,819)	(55.4)%
Total Financing Uses	\$237,780	\$445,120	\$447,301	\$2,181	0.5%
Revenue from Use Of Money & Property	\$61,967	\$4,350	\$4,350	\$—	—%
Miscellaneous Revenues	\$—	\$—	\$30,000	\$30,000	—%
Revenue	\$61,967	\$4,350	\$34,350	\$30,000	689.7%
Total Revenue	\$61,967	\$4,350	\$34,350	\$30,000	689.7%
Reserve Release	\$92,241	\$300,197	\$116,800	\$(183,397)	(61.1)%
Fund Balance	\$224,146	\$140,573	\$296,151	\$155,578	110.7%
Total Use of Fund Balance	\$316,387	\$440,770	\$412,951	\$(27,819)	(6.3)%
Total Financing Sources	\$378,354	\$445,120	\$447,301	\$2,181	0.5%
Net Cost	\$(140,574)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in utilization of funds for the replacement of Single Wall Underground Storage Tanks.
- Recommended growth detailed later in this section.

The change in total revenue is due to recommended growth detailed later in this section.

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

- The Regional Water Quality Fund Reserve has increased \$100.
- The Well Restoration Reserve has decreased \$116,800.
- The Single Wall UST Reserve has increased \$6,201.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
EMD Special Program Funds	30,000	—	30,000	—	—

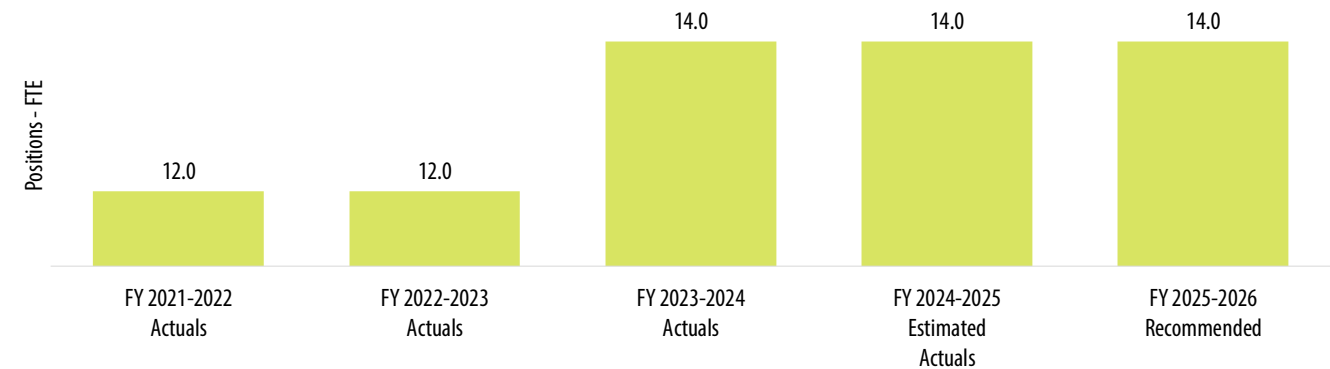
Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
EMD - Funding for Education & Outreach - Environmental Compliance					
	30,000	—	30,000	—	—
Add \$30,000 in funding to the Environmental Compliance Division to expand compliance training for regulated businesses, enhancing outreach and education efforts. This initiative will continue as long as EMD receives funding through a Supplemental Environmental Project (SEP) tied to an enforcement action. Under Health & Safety Code (H&SC) 25404.1.1, EMD has the authority to issue Administrative Enforcement Orders and impose penalties, collaborating in multi-jurisdictional and statewide enforcement actions. State law mandates that all penalties collected be used to support the originating program and its objectives. This request is funded by enforcement SEP revenue and is contingent on the approval of a growth request in the budget of Environmental Management (BU 3350000).					

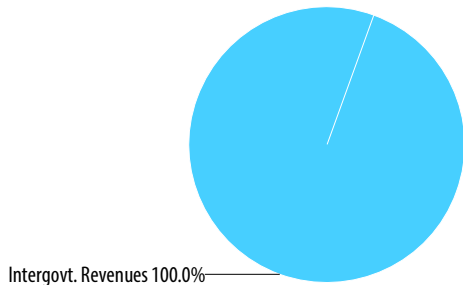
First 5 Sacramento Commission
Department Structure
Julie Gallelo, Executive Director



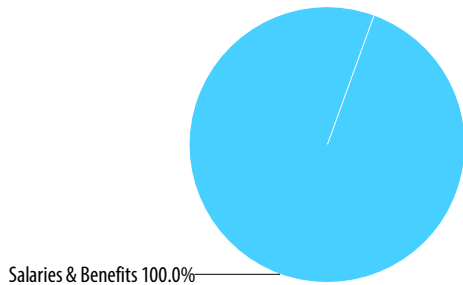
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **First 5 Sacramento Commission** was created when the California Children and Families First Act of 1998 (Proposition 10) established an excise tax on tobacco products. Funds from the tax are to be used to create and implement an integrated, comprehensive, and collaborative system of information and services to enhance the optimal development of children from the prenatal stage to five years of age.

Beginning in Fiscal Year 2025-26, the County budget only includes the salary and benefit costs and matching revenue for this entity.

Goals

- All children are healthy.
- All children have access to quality early learning experiences and are ready for kindergarten.
- Empower families to support child development and safety.

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					
First 5 Commission	\$21,313,837	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Gross Expenditures/Appropriations	\$21,313,837	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Total Expenditures/Appropriations	\$21,313,837	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Total Financing Uses	\$21,313,837	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Revenue	\$19,304,703	\$18,508,483	\$2,715,222	\$(15,793,261)	(85.3)%
Total Revenue	\$19,304,703	\$18,508,483	\$2,715,222	\$(15,793,261)	(85.3)%
Total Use of Fund Balance	\$4,337,600	\$3,637,638	\$—	\$(3,637,638)	(100.0)%
Total Financing Sources	\$23,642,303	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Net Cost	\$(2,328,466)	\$—	\$—	\$—	—%
Positions	14.0	14.0	14.0	—	—%

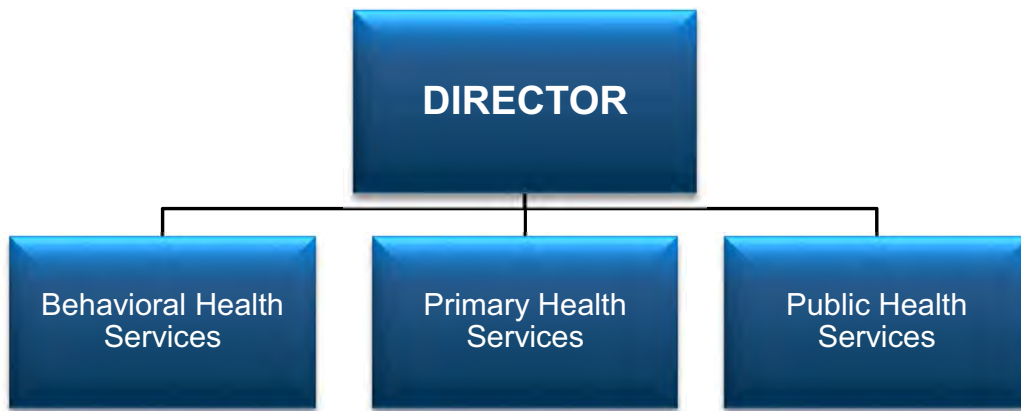
Budget Unit – Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$2,538,585	\$2,787,126	\$2,715,222	\$(71,904)	(2.6)%
Services & Supplies	\$18,775,252	\$19,352,894	\$—	\$(19,352,894)	(100.0)%
Other Charges	\$—	\$6,101	\$—	\$(6,101)	(100.0)%
Gross Expenditures/Appropriations	\$21,313,837	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Total Expenditures/Appropriations	\$21,313,837	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Total Financing Uses	\$21,313,837	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Revenue from Use Of Money & Property	\$912,056	\$161,662	\$—	\$(161,662)	(100.0)%
Intergovernmental Revenues	\$18,390,897	\$18,334,321	\$2,715,222	\$(15,619,099)	(85.2)%
Miscellaneous Revenues	\$1,750	\$12,500	\$—	\$(12,500)	(100.0)%
Revenue	\$19,304,703	\$18,508,483	\$2,715,222	\$(15,793,261)	(85.3)%
Total Revenue	\$19,304,703	\$18,508,483	\$2,715,222	\$(15,793,261)	(85.3)%
Reserve Release	\$2,970,871	\$1,309,172	\$—	\$(1,309,172)	(100.0)%
Fund Balance	\$1,366,729	\$2,328,466	\$—	\$(2,328,466)	(100.0)%
Total Use of Fund Balance	\$4,337,600	\$3,637,638	\$—	\$(3,637,638)	(100.0)%
Total Financing Sources	\$23,642,303	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Net Cost	\$(2,328,466)	\$—	\$—	\$—	—%
Positions	14.0	14.0	14.0	—	—%

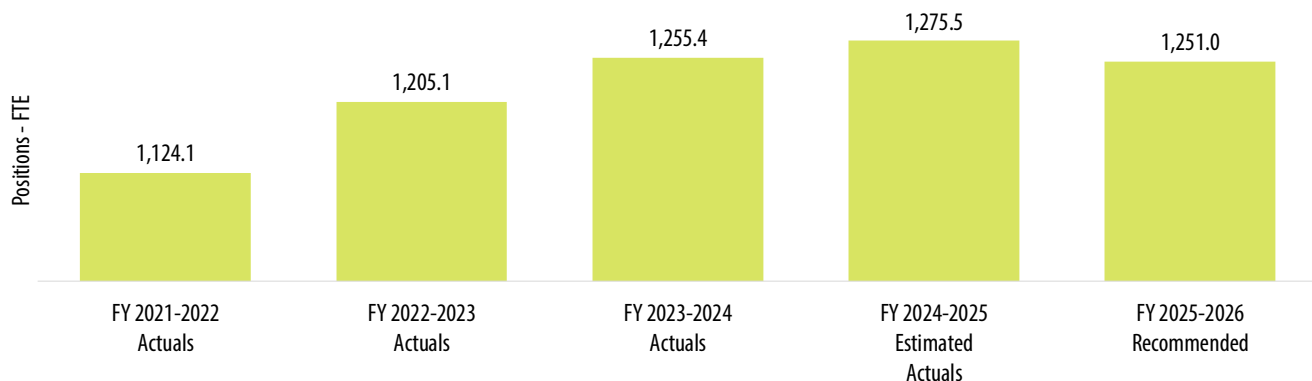
Summary of Changes

The change in total appropriations and matching revenue is due to increases in negotiated salary and benefits costs.

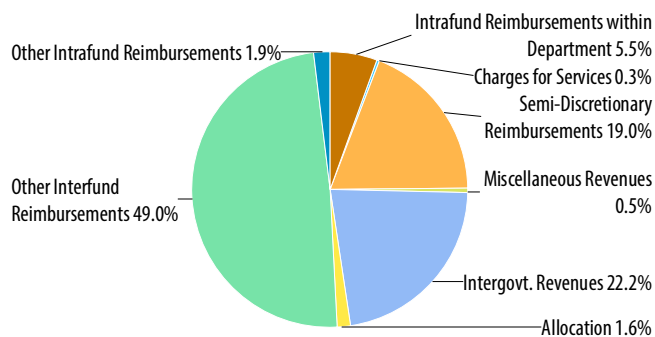
Health Services
Department Structure
Timothy Lutz, Director



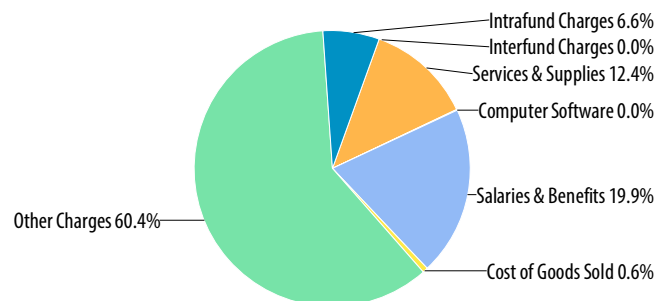
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Health Services** (DHS) delivers health, social, and behavioral health services to the Sacramento community; directs resources toward creative strategies and programs that prevent problems, improve well-being, and increase access to services for individuals and families. Services are provided through the following programs:

- Administration and Fiscal Services: provides fiscal, human resources, facilities management, budgeting, Information Technology procurement, and contracting support for the department.
- Behavioral Health Services: provides, through directly operated or contracted services, a full array of culturally responsive and linguistically proficient mental health and substance use prevention and treatment services to Sacramento County residents.
- Primary Health Services: operates the County's Federally Qualified Health Center that provides primary care services, and support for the department's programs.
- Public Health Services: monitors the health of the community; provides interventions to control communicable diseases, provides education to prevent chronic diseases; works with community stakeholders to address health disparities; provides guidance and assistance to women, children and families to improve pregnancy outcomes and promote optimal health; and monitors, protects and assures conditions for optimal health and public safety for residents and communities of Sacramento County.

Goals

- Provide quality health, social, and mental health services with compassion.
- To develop and maintain programs which reflect community diversity and are the most responsive and cost effective.
- To value staff by treating them with dignity, respect, and fairness by promoting their safety and welfare.

Accomplishments

- The Community Wellness Response Team (CWRT) responds to calls from 988, the suicide and crisis lifeline, 24 hours a day, 7 days a week, 365 days a year for individuals who may benefit from in-person crisis intervention, assessment of needs and risks, and safety planning. CWRT identifies and leverages individual strengths and natural supports; coordinates with existing Mental Health Plan (MHP) and Substance Use Prevention and Treatment (SUPT) providers as appropriate; provides voluntary transportation to urgent/emergent resources; and linkage to ongoing services. In 2024 CWRT received 964 calls and of the 964 calls 595 resulted in a mobile response.
- In 2024, the Sacramento County Health Center completed four years of service through its Comprehensive Integration of Resilience into Child Life Experiences (CIRCLE) Clinic housed in the Pediatrics Program at the Primary Care Center on Broadway. This innovative program consists of a multidisciplinary team that provides integrated care to promote the medical, mental, developmental, and behavioral health of children and youth in the foster system or at risk for entry. The program provides family-focused, culturally-competent, and trauma-informed evidence-based care. In 2024, CIRCLE providers completed 522 office visits, many of which were enhanced by the provision of specialized assessments and/or consultations. The inclusion of a team of developmental-behavioral pediatric specialists who provide consulting services to the team within the Circle Clinic has proven to be of great benefit to the patients. More than 80% of children in foster care experience developmental or behavioral (DB) conditions. In California, external

referrals to DB specialty appointments have an average wait time of more than three months. By integrating DB specialists with primary care, the CIRCLE clinic has reduced this average wait time for enrolled patients by two-thirds (i.e., appointment within 36 days compared to 106 days).

- Public Health earned national accreditation from the Public Health Accreditation Board, becoming the 26th local health jurisdiction (of 61) in California to achieve this feat. Achieving accreditation is a testament to Sacramento County Public Health's commitment to improving the health and well-being of residents and validates its dedication to providing high-quality public health services. The accreditation process required Public Health to meet national standards for public health practices, and included a comprehensive review of policies, procedures, numerous plans, and a two-day site visit.

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 Fiscal Services	\$17,492,026	\$23,341,896	\$27,114,843	\$3,772,947	16.2%
Behavioral Health Services	\$524,294,669	\$724,826,973	\$771,810,717	\$46,983,744	6.5%
Primary Health	\$43,604,823	\$51,953,116	\$56,614,875	\$4,661,759	9.0%
Public Health Services	\$93,099,924	\$121,127,035	\$114,442,653	\$(6,684,382)	(5.5)%
Gross Expenditures/Appropriations	\$678,491,442	\$921,249,020	\$969,983,088	\$48,734,068	5.3%
Total Intrafund Reimbursements	\$(62,356,982)	\$(71,535,096)	\$(71,956,874)	\$(421,778)	0.6%
Total Expenditures/Appropriations	\$616,134,460	\$849,713,924	\$898,026,214	\$48,312,290	5.7%
Revenue	\$149,666,768	\$185,404,785	\$223,576,520	\$38,171,735	20.6%
Total Interfund Reimbursements	\$452,829,319	\$646,561,321	\$659,140,834	\$12,579,513	1.9%
Total Revenue	\$602,496,086	\$831,966,106	\$882,717,354	\$50,751,248	6.1%
Net Cost	\$13,638,373	\$17,747,818	\$15,308,860	\$(2,438,958)	(13.7)%
Positions	1,255.4	1,244.5	1,251.0	6.5	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	\$160,674,198	\$186,724,521	\$193,130,437	\$6,405,916	3.4%
Services & Supplies	\$72,202,823	\$116,645,393	\$120,211,084	\$3,565,691	3.1%
Other Charges	\$389,144,700	\$554,848,301	\$585,926,534	\$31,078,233	5.6%
Equipment	\$215,858	\$7,000	\$—	\$(7,000)	(100.0)%
Computer Software	\$380,750	\$609,199	\$399,787	\$(209,412)	(34.4)%
Interfund Charges	\$98,735	\$215,000	\$65,000	\$(150,000)	(69.8)%
Intrafund Charges	\$51,959,761	\$58,304,889	\$64,061,278	\$5,756,389	9.9%
Cost of Goods Sold	\$3,814,616	\$3,894,717	\$6,188,968	\$2,294,251	58.9%
Gross Expenditures/Appropriations	\$678,491,442	\$921,249,020	\$969,983,088	\$48,734,068	5.3%
Other Intrafund Reimbursements	\$(18,117,007)	\$(22,266,206)	\$(18,585,932)	\$3,680,274	(16.5)%
Intrafund Reimbursements within Department	\$(44,239,975)	\$(49,268,890)	\$(53,370,942)	\$(4,102,052)	8.3%
Total Intrafund Reimbursements	\$(62,356,982)	\$(71,535,096)	\$(71,956,874)	\$(421,778)	0.6%
Total Expenditures/Appropriations	\$616,134,460	\$849,713,924	\$898,026,214	\$48,312,290	5.7%
Revenue from Use Of Money & Property	\$299	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$142,402,033	\$172,170,545	\$215,751,189	\$43,580,644	25.3%
Charges for Services	\$4,307,199	\$4,017,164	\$2,804,557	\$(1,212,607)	(30.2)%
Miscellaneous Revenues	\$2,957,236	\$9,217,076	\$5,020,774	\$(4,196,302)	(45.5)%
Revenue	\$149,666,768	\$185,404,785	\$223,576,520	\$38,171,735	20.6%
Other Interfund Reimbursements	\$252,257,022	\$453,991,393	\$475,149,890	\$21,158,497	4.7%
Semi-Discretionary Reimbursements	\$200,572,297	\$192,569,928	\$183,990,944	\$(8,578,984)	(4.5)%
Total Interfund Reimbursements	\$452,829,319	\$646,561,321	\$659,140,834	\$12,579,513	1.9%
Total Revenue	\$602,496,086	\$831,966,106	\$882,717,354	\$50,751,248	6.1%
Net Cost	\$13,638,373	\$17,747,818	\$15,308,860	\$(2,438,958)	(13.7)%
Positions	1,255.4	1,244.5	1,251.0	6.5	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 increased by 6.5 FTE from the prior year Adopted Budget due to:

- 31.0 FTE net mid-year increase
- 38.5 FTE recommended net base decrease – 38.5 FTE vacant.
- 14.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Fiscal Services	635,331	—	635,331	—	3.0
Behavioral Health Services	9,903,790	(498,416)	9,405,374	—	8.0
Primary Health	1,658,497	(15,567)	1,642,930	—	2.0
Public Health Services	126,689	—	126,689	—	1.0

Administration and Fiscal Services

Program Overview

Administration and Fiscal Services provides services to all divisions of the Department of Health Services, including direct support to the Director. Services include facilities management, contracting, budgeting, and fiscal 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	\$9,042,800	\$10,562,947	\$11,777,827	\$1,214,880	11.5%
Services & Supplies	\$4,026,331	\$9,217,461	\$11,436,803	\$2,219,342	24.1%
Other Charges	\$2,340,783	\$900,950	\$1,000,950	\$100,000	11.1%
Intrafund Charges	\$2,082,113	\$2,660,538	\$2,899,263	\$238,725	9.0%
Gross Expenditures/Appropriations	\$17,492,026	\$23,341,896	\$27,114,843	\$3,772,947	16.2%
Other Intrafund Reimbursements	\$—	\$(176,707)	\$—	\$176,707	(100.0)%
Intrafund Reimbursements within Department	\$(13,136,356)	\$(15,451,740)	\$(16,771,456)	\$(1,319,716)	8.5%
Total Intrafund Reimbursements	\$(13,136,356)	\$(15,628,447)	\$(16,771,456)	\$(1,143,009)	7.3%
Total Expenditures/Appropriations	\$4,355,671	\$7,713,449	\$10,343,387	\$2,629,938	34.1%
Intergovernmental Revenues	\$4,171,351	\$5,255,912	\$6,520,977	\$1,265,065	24.1%
Miscellaneous Revenues	\$184,320	\$291,539	\$—	\$(291,539)	(100.0)%
Other Financing Sources	\$0	\$—	\$—	\$—	—%
Revenue	\$4,355,671	\$5,547,451	\$6,520,977	\$973,526	17.5%
Other Interfund Reimbursements	\$—	\$2,165,998	\$3,822,410	\$1,656,412	76.5%
Total Interfund Reimbursements	\$—	\$2,165,998	\$3,822,410	\$1,656,412	76.5%
Total Revenue	\$4,355,671	\$7,713,449	\$10,343,387	\$2,629,938	34.1%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	67.0	67.0	74.0	7.0	10.4%

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:

- An increase in negotiated salary and benefits costs.
- An increase in salaries and benefits costs due to Mid-year FTE salary resolution amendments.

- An increase in Social Health Information Exchange (SHIE) project costs to better reflect the annual expenditures.
- An increase in direct charges for legal services and employment services.
- An increase in allocated Personnel Services costs, offset by a decrease in Pension Obligation Bonds cost.
- An increase in Medi-Cal Administrative Activities (MAA).
- Recommended growth detailed later in this section.

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

- An increase in Behavioral Health Connect funds and Opioid Funds for recently Board approved Fiscal staff.
- An increase in Managed Care Plan funds to fund SHIE related activities.
- An increase in American Rescue Plan Act (ARPA) funding for SHIE related projects.
- An increase in administrative overhead costs.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 1.0 FTE ASOII and 1.0 FTE Storekeeper I - OFCA					
	228,547	—	228,547	—	2.0
Add 1.0 FTE ASO II and 1.0 FTE Storekeeper 1 to support the addition of two new Behavioral Health Services Facilities, which are in the process of the construction phase and planning to open in January 2027. The workload to the Facilities Management Services Team will significantly increase beyond the limitations of the current staffing levels. These positions will effectively provide support to open and operate these facilities and ensure future functionality and maintenance needs are met in a timely manner. This request includes \$12,300 one-time costs for computer equipment and cell phones for the two positions. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					
DHS - Add 1.0 FTE SHPC - OFCA					
	201,584	—	201,584	—	1.0
Add 1.0 FTE Senior Health Program Coordinator to oversee the Sacramento Health Connect, a countywide Social Health Information Exchange (SHIE) that links medical, behavioral health, social service and housing data from multiple sources, to oversee project management and ensure the project is kept on time and in compliance with overall project governance, contract provisions, and funding source regulations. This request includes one-time costs of \$8,015 for computer and office equipment, software and cell phone. Funded with Patient Care revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					
DHS - Funding for EPW Relocation - OFCA					
	205,200	—	205,200	—	—
Add \$205,200 in funding for the second phase of the Department of Health Services (DHS) 7001 East Parkway (EPW) relocation project. DHS has outgrown the current EPW site where it has resided for approximately 25 years. The second phase of this project will entail retaining an architectural firm and the Department of General Services, Architectural Services Division (ASD), to research potential locations for the DHS' EPW operations, as well as relocating certain administrative activities of the DHS Division of Primary Health that are currently located in downtown Sacramento. The architects and ASD will identify two to three potential locations for the EPW relocation project. In consultation with ASD, the architectural firm will deliver floor plans and specifications for the potential locations, thus enabling DHS and County leadership to determine which location is best suited for DHS relocation in Summer 2027. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					

Behavioral Health Services

Program Overview

Behavioral Health Services include prevention and early intervention, outpatient services, intensive outpatient services, targeted case management services, crisis intervention and stabilization services, psychiatric residential services and inpatient psychiatric hospitalizations. The substance use programs are responsible for a wide range of prevention and treatment services, which include outpatient and residential treatment services, and community based prevention 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	\$82,378,802	\$96,189,093	\$101,451,684	\$5,262,591	5.5%
Services & Supplies	\$28,842,473	\$50,187,167	\$56,284,551	\$6,097,384	12.1%
Other Charges	\$377,526,605	\$542,510,493	\$573,357,716	\$30,847,223	5.7%
Computer Software	\$380,750	\$609,199	\$399,787	\$(209,412)	(34.4)%
Intrafund Charges	\$35,176,578	\$35,331,021	\$40,316,979	\$4,985,958	14.1%
Cost of Goods Sold	\$(10,539)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$524,294,669	\$724,826,973	\$771,810,717	\$46,983,744	6.5%
Other Intrafund Reimbursements	\$(16,314,520)	\$(20,271,201)	\$(16,778,170)	\$3,493,031	(17.2)%
Intrafund Reimbursements within Department	\$(20,421,543)	\$(17,275,964)	\$(17,918,303)	\$(642,339)	3.7%
Total Intrafund Reimbursements	\$(36,736,063)	\$(37,547,165)	\$(34,696,473)	\$2,850,692	(7.6)%
Total Expenditures/Appropriations	\$487,558,606	\$687,279,808	\$737,114,244	\$49,834,436	7.3%
Intergovernmental Revenues	\$47,554,692	\$52,124,571	\$98,066,073	\$45,941,502	88.1%
Charges for Services	\$1,191,495	\$1,252,053	\$—	\$(1,252,053)	(100.0)%
Miscellaneous Revenues	\$1,380,539	\$8,550,920	\$3,841,929	\$(4,708,991)	(55.1)%
Revenue	\$50,126,726	\$61,927,544	\$101,908,002	\$39,980,458	64.6%
Other Interfund Reimbursements	\$250,360,819	\$448,178,495	\$468,332,473	\$20,153,978	4.5%
Semi-Discretionary Reimbursements	\$186,255,532	\$175,954,695	\$165,654,695	\$(10,300,000)	(5.9)%
Total Interfund Reimbursements	\$436,616,351	\$624,133,190	\$633,987,168	\$9,853,978	1.6%
Total Revenue	\$486,743,077	\$686,060,734	\$735,895,170	\$49,834,436	7.3%
Net Cost	\$815,529	\$1,219,074	\$1,219,074	\$—	—%
Positions	—	661.4	679.9	18.5	2.8%

Summary of Changes

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

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

- An increase in negotiated salary and benefits costs.
- An increase in salaries and benefits costs due to Mid-year FTE salary resolution amendments.
- An increase in administrative overhead costs.
- An increase in allocated Personnel Services costs, offset by a decrease in Pension Obligation Bonds cost.
- An increase in contracts services related to Pharmacy, Behavioral Health, and Psychiatric Health Facilities.
- An increase in BHCIP Round 4 as Statement of Work has been received and budget was adjusted accordingly.
- A decrease in BHCIP Round 3 as this project was terminated in April 2024.
- An increase in various Provider Contracts that provide outpatient and residential services, and community based prevention programs.
- Recommended growth detailed later in this section.

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

- An increase in BHCIP Round 4 as Statement of Work has been received and budget was adjusted accordingly.
- A decrease in BHCIP Round 3 as this project was terminated.
- An increase in Opioid Settlement funds transfer from Restricted Accounts (BU 7208000) for eligible accounts.
- A decrease in Behavioral Health Bridge Housing transfer from Restricted Accounts (BU 7208000) for eligible accounts.
- A decrease in ARPA as projects wind down and obligated funding in contracts is spent.
- An increase in Patient Care Revenue.
- A decrease in MHSA reimbursement due to large fluctuations in funding.
- A decrease in 1991 Mental Health Realignment.
- A decrease in 2011 Behavioral Health Realignment.
- An increase in State General Fund for Substance Use Prevention and Treatment.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 1.0 FTE HPM for HEART - BHS					
	317,733	(106,244)	211,489	—	1.0
Add 1.0 FTE Health Program Manager (HPM) to provide added clinical and programmatic oversight to the Homeless Engagement and Response Team (HEART). This position will support important county, department, and division goals in alleviating homelessness by managing housing programs, implementing new transitional rent mandates, collaborating with external organizations to deliver holistic care, and analyzing data to ensure key performance indicators are being met and revenue maximized. The HPM will address gaps in housing services by collaborating with other county organizations, in turn improving homelessness and ensuring positive client outcomes, while also maximizing revenue. Funded by administrative cost reimbursement through the Department of Health Care Services and Patient Care Revenue (PCR). Contingent on the approval of a growth request in PCR (BU 7209000).					
DHS - Add 7.0 FTE for EHR - BHS					
	1,176,513	(392,172)	784,341	—	7.0
Add a total of 7.0 FTE; 3.0 FTE Administrative Services Officer 2, 1.0 FTE Administrative Services Officer 1, 2.0 FTE Accounting Technician and 1.0 FTE Sr Office Assistant, to respond to increased billing volumes arising from implementation of a new EHR system, Behavioral Health payment reform, and recent and upcoming program growth. In Fiscal Year (FY) 2023-24, a new EHR system was implemented. At that time, the impact these factors would have on sustained, long-term work volume was unknown. Post implementation, we know that the resulting work volume has increased. Adding these positions is a response to Behavioral Health growth and will improve the overall quality of the EHR team by right sizing workloads, reducing the amount of overtime needed. These positions will also allow the EHR team to manage additional functions such as share of cost management and client billing, which will generate new revenue. Funded by administrative cost reimbursement through the Department of Health Care Services and Patient Care Revenue (PCR). Contingent on the approval of a growth request in the PCR (BU 7209000).					
DHS - Fund 1.0 FTE Supv. Civil Attorney - BHS					
	375,550	—	375,550	—	—
Fund 1.0 FTE Supervising Civil Attorney to County Counsel for legal oversight on contracts and personnel issues. This need is driven by increased services required by Department of Health Services to improve efficiencies and maintain program integrity. Adding this position will allow for County Counsel to meet the needs of DHS regarding present and future legal advice on contracts as well as the increasing legal demands presented by increased staffing. The supervisory level will ensure that the entire DHS department receives a level of legal oversight necessary to ensure State and Federal compliance. Funded with Patient Care Revenue. This request is contingent upon approval of linked growth requests in County Counsel (BU 4810000) and Patient Care Revenue (BU 72090000) budget units.					
DHS - Funding for BHS Cert Hearing Officer - BHS					
	200,000	—	200,000	—	—
Increase funding by \$200,000 ongoing to provide certification hearing officers for Sacramento County beneficiaries. Behavioral Health Services contracts with California Hearing Officers to provide mandatory certification hearings to patients on involuntary holds in more than 10 Sacramento County hospitals and in every emergency department in the Sacramento area. Hearing volume has increased by an average of 11% per year due to general volume increases and legislative changes from Assembly Bill 2275 and Senate Bill 43 which have further increased volume. The increase in volume and an unanticipated rate increase have led to costs for hearing officers exceeding initial projections and additional funding is needed to continue to provide this legally mandated service to Sacramento County beneficiaries. Approval of this increase will allow the County to adequately provide this service and remain compliant with legal requirements while avoiding sanctions. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Funding for BHUCC - BHS					
	6,500,000	—	6,500,000	—	—
Increase funding for a new 24/7 Behavioral Health Urgent Care Clinic (BHUCC) utilizing \$6.5 million Patient Care Revenue in order to support the Mays Consent decree recommendation #22. The additional site will expand behavioral health access points for immediate mental health crisis services and serve as both a walk in clinic and as a diversion option for law enforcement agencies to drop off for individuals in emotional distress who voluntary want help. If not approved there will be a continued need for law enforcement response to mental health calls, continued strain on emergency room and jails and delays in timely access to individual experiencing a mental health crisis. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					
DHS - Funding for DSH Transfer (HSPP) - BHS					
	207,258	—	207,258	—	—
Add funding for an Intrafund agreement with Department of Homeless Services and Housing (DSH) and Department of Health Services (DHS) Behavioral Health Services (BHS) for the cost of 1.0 FTE Human Services Program Planner, Range B position and overhead costs in the amount of \$18,115 to provide planning and oversight for programs to be created under new State health initiatives, including CalAIM, Proposition 1, and Proposition 47. The intrafund agreement will support this collaborative work between DSH and DHS BHS and will help develop programs to be funded under these new funding initiatives. This position will also work with existing DSH staff to inform braiding of these funds into existing programs administered by DSH. Staffing for this position will be an ongoing need to support DSH's expanding services and coordination efforts. Additionally, DSH requests one-time costs of \$1,000 for a cellphone, \$4,000 for furniture set-up and \$3,000 for computer equipment. Funded with Patient Care Revenue. Contingent on approval of corresponding growth request in DSH (BU 5820000) and Patient Care Revenue (BU 7209000).					
DHS - Funding for Patients Rights contract - BHS					
	120,236	—	120,236	—	—
Increase funding to the expenditure agreement of \$120,236 to fund an additional 2.0 FTE Patients' Right Advocates to align staff resources more closely with advocacy needs and mandated representation of mental health clients at certification review hearings. When an individual is hospitalized involuntarily, they have a right to due process. The consequences for noncompliance are possible lawsuits against the County, which may result in fines and penalties. Current capacity for Patients' Rights Advocates is not sufficient to advocate on behalf of the hospitalized individual. Increase the Consumer Self Help, Patient's Rights contract by \$120,236 to support hiring two additional Patient's Rights Advocates to ensure we meet our State mandate to provide patient advocacy services in Lanterman-Petrus Short (LPS) designated facilities. These services ensure the statutory and constitutional rights of persons identified as mental health clients, a required component of involuntary hearings to protect patient's rights. (Cal. W&I Code § 5520). Funded with Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					
DHS - Interfund Transfer to DSH for Watt Ave Stay Safe - BHS					
	1,006,500	—	1,006,500	—	—
Interfund transfer between Department of Health Services (DHS) Behavioral Health Services (BHS) and Department of Homeless Services and Housing (DSH) in the amount of \$1,006,500 to support shelter and operational cost at the Watt Avenue Safe Stay Campus funded with Behavioral Health Bridge Housing (BHBH) Round 3. This funding will support shelter and operational costs at the Watt Safe Stay Campus and address the immediate needs of people experiencing homelessness who also have serious behavioral health conditions, such as a serious mental illness (SMI) and/or a substance use disorder (SUD). This site will have the capacity to serve up to 225 individuals nightly through the use of sleeping cabins and includes case management services, rehousing, meals, onsite security, laundry and hygiene facilities and will have ongoing costs. DSH is the operating partner for this program and holds the service agreements for bed space. Contingent on the approval of linked growth requests in the DSH (BU 5820000) and Health Services Restricted Account (BU 7208000) budgets.					

Primary Health

Program Overview

Primary Health Services provides primary care and limited specialty care through its federally-qualified health center; administers case-managed authorization of medically necessary secondary (diagnostic/specialty care) and tertiary (hospital) services; provides pharmaceutical and medical supplies to support health and mental health programs.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$17,727,876	\$19,358,964	\$19,534,399	\$175,435	0.9%
Services & Supplies	\$17,268,919	\$22,679,426	\$22,926,818	\$247,392	1.1%
Other Charges	\$1,248,820	\$1,648,100	\$2,219,100	\$571,000	34.6%
Equipment	\$(9,118)	\$—	\$—	\$—	—%
Intrafund Charges	\$3,618,989	\$4,371,909	\$5,745,590	\$1,373,681	31.4%
Cost of Goods Sold	\$3,749,338	\$3,894,717	\$6,188,968	\$2,294,251	58.9%
Gross Expenditures/Appropriations	\$43,604,823	\$51,953,116	\$56,614,875	\$4,661,759	9.0%
Other Intrafund Reimbursements	\$(350,208)	\$(499,984)	\$(437,688)	\$62,296	(12.5)%
Intrafund Reimbursements within Department	\$(5,249,485)	\$(7,420,235)	\$(9,763,320)	\$(2,343,085)	31.6%
Total Intrafund Reimbursements	\$(5,599,693)	\$(7,920,219)	\$(10,201,008)	\$(2,280,789)	28.8%
Total Expenditures/Appropriations	\$38,005,130	\$44,032,897	\$46,413,867	\$2,380,970	5.4%
Intergovernmental Revenues	\$27,511,569	\$32,037,538	\$33,350,033	\$1,312,495	4.1%
Charges for Services	\$11,068	\$8,000	\$7,000	\$(1,000)	(12.5)%
Miscellaneous Revenues	\$25,545	\$15,000	\$15,000	\$—	—%
Revenue	\$27,548,182	\$32,060,538	\$33,372,033	\$1,311,495	4.1%
Other Interfund Reimbursements	\$—	\$17,942	\$—	\$(17,942)	(100.0)%
Semi-Discretionary Reimbursements	\$8,974,836	\$11,626,219	\$13,041,834	\$1,415,615	12.2%
Total Interfund Reimbursements	\$8,974,836	\$11,644,161	\$13,041,834	\$1,397,673	12.0%
Total Revenue	\$36,523,018	\$43,704,699	\$46,413,867	\$2,709,168	6.2%
Net Cost	\$1,482,113	\$328,198	\$—	\$(328,198)	(100.0)%
Positions	149.3	137.5	131.5	(6.0)	(4.4)%

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:

- An increase in negotiated salary and benefits costs, offset by base budget Limited Term FTE reductions.
- A decrease in contract costs, including consulting and registry expenses, offset by an increase in other contract costs, such as the Electronic Health Record.
- An increase in intrafund charges, due to increase in allocated, overhead and personnel costs.
- An increase in pharmaceutical supplies costs therefore increasing the pharmaceutical reimbursements from Clinics to Pharmacy.
- Recommended growth detailed later in this section.

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

- An increase in Medi-Cal-Fee-for-Services for pharmaceutical purchases for Pharmacy
- A decrease in Medi-Cal revenue projections in Clinics to more accurately align with actual expenditures.
- An increase in 1991 Realignment Public Health.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 1.0 FTE Accounting Tech, Pharmacy and OCHIN/Hardware - PRI					
	359,756	(15,567)	344,189	—	1.0
Add 1.0 FTE Accounting Technician to manage financial activities related to the Pharmacy's Medi-Cal and Medicare billing processes. The position will handle billing paperwork, month-end procedures, account reconciliation, and invoice tracking, ensuring accurate financial documentation. The total financial request includes 1.0 FTE Accounting Technician, \$194,251 for pharmaceutical medications, a one-time \$50,000 setup cost for OCHIN/Hardware, and \$5,040 for Pharmacy Service Administrative Organization (PSAO) fees. If approved, the clinic will absorb the additional 0.1 FTE currently funded by an intrafund transfer, with no new FTE additions to clinics as they already hold the entire 1.0 FTE. This position is vital for expanding Medicare billing and ensuring patient access to critical medications, particularly for conditions like Schizophrenia, HIV, and Substance Use Disorders, which are often denied by retail pharmacies due to financial constraints. Funded by Medicare revenue.					
DHS - Add 1.0 FTE Physician 3 and Reallocate 1.0 FTE LT MA to 1.0 FTE Perm MA					
	298,741	—	298,741	—	1.0
Add 1.0 FTE Physician III and reallocate vacant 1.0 FTE Medical Assistant Lv. 2 LT to 1.0 FTE Medical Assistant Lv. 2 permanent. The Physician III position will address access issues by adding a clinician to complete visits with patients. The Physician III will work in various programs where there is current backlog and help ensure timeliness to care for the Clinic's patients. The Medical Assistant Lv. 2 will provide dedicated support to the Physician III. The Physician III will complete billable patient visits under the Federally Qualified Health Center's Prospective Payment System rate, and these billable visits will fully fund the costs of both positions each year with Medi-Cal revenue.					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Funding for OCHIN EHR Contract - PRI					
	1,000,000	—	1,000,000	—	—
Increase one-time funding for the OCHIN Electronic Health Record (EHR) vendor contract by \$1,000,000, with \$500,000 ongoing, to address overages incurred since July 1, 2023, and to cover the remaining costs for Fiscal Year (FY) 2024-25 and projected costs for FY 2025-26. This funding is essential to sustain their EHR system, which is critical for clinic operations and patient care.					
Starting in FY 2026-27, Primary Health requests to retain \$500,000 of the increase on an ongoing basis to maintain the EHR system at its current capacity. Retaining the current vendor ensures cost efficiency and avoids the significant expense and workflow disruptions associated with transitioning to a new system. Rising patient visits have increased Medi-Cal revenue, which will help fund this request and offset the higher EHR costs. This increase will ensure the continuity, efficiency, and scalability of clinic operations.					
DHS - Reallocate 1.0 FTE LT PT to 1.0 FTE Perm PT - PRI					
	—	—	—	—	—
Reallocate vacant 1.0 FTE Pharmacy Technician Limited Term (LT) to a 1.0 FTE Permanent position. By implementing a successful model where Clinical Pharmacists manage most patient visits, Clinics have increased Medi-Cal revenue, enabling billing at the Federally Qualified Health Center's Prospective Payment System rate. A permanent Pharmacy Technician will streamline workflows between pharmacists, providers, and patients, facilitating expansion of this proven strategy. As the LT position is already budgeted through Medi-Cal revenue, this request does not add costs and aligns with the department's goals to improve service delivery, operational efficiency, and financial sustainability.					

Public Health Services

Program Overview

Public Health Services monitors, protects and improves the health of all Sacramento communities. Programs include Health Education, Dental Health, Sexually Transmitted Disease Control and Education, Immunization Assistance, Public Health Laboratory, Chest Clinic, Communicable Disease Control and Epidemiology, Maternal Child and Adolescent Health, Child Health and Disability Prevention, Health Care Program for Children in Foster Care, Childhood Lead Poisoning Prevention, California Children's Services, Ryan White Human Immunodeficiency Virus/Acquired Immunodeficiency Syndrome, Tobacco control and chronic disease prevention, Vital Records, Public Health Emergency Preparedness, and Public Health Nursing that includes the Nurse Family Partnership program and African American Perinatal Health, the Women Infant and Children program and Emergency Medical 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	\$51,524,720	\$60,613,517	\$60,366,527	\$(246,990)	(0.4)%
Services & Supplies	\$22,065,101	\$34,561,339	\$29,562,912	\$(4,998,427)	(14.5)%
Other Charges	\$8,028,492	\$9,788,758	\$9,348,768	\$(439,990)	(4.5)%
Equipment	\$224,977	\$7,000	\$—	\$(7,000)	(100.0)%
Interfund Charges	\$98,735	\$215,000	\$65,000	\$(150,000)	(69.8)%
Intrafund Charges	\$11,082,081	\$15,941,421	\$15,099,446	\$(841,975)	(5.3)%
Cost of Goods Sold	\$75,817	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$93,099,924	\$121,127,035	\$114,442,653	\$(6,684,382)	(5.5)%
Other Intrafund Reimbursements	\$(1,452,280)	\$(1,318,314)	\$(1,370,074)	\$(51,760)	3.9%
Intrafund Reimbursements within Department	\$(5,432,591)	\$(9,120,951)	\$(8,917,863)	\$203,088	(2.2)%
Total Intrafund Reimbursements	\$(6,884,871)	\$(10,439,265)	\$(10,287,937)	\$151,328	(1.4)%
Total Expenditures/Appropriations	\$86,215,052	\$110,687,770	\$104,154,716	\$(6,533,054)	(5.9)%
Revenue from Use Of Money & Property	\$299	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$63,164,421	\$82,752,524	\$77,814,106	\$(4,938,418)	(6.0)%
Charges for Services	\$3,104,636	\$2,757,111	\$2,797,557	\$40,446	1.5%
Miscellaneous Revenues	\$1,366,833	\$359,617	\$1,163,845	\$804,228	223.6%
Revenue	\$67,636,189	\$85,869,252	\$81,775,508	\$(4,093,744)	(4.8)%
Other Interfund Reimbursements	\$1,896,203	\$3,628,958	\$2,995,007	\$(633,951)	(17.5)%
Semi-Discretionary Reimbursements	\$5,341,929	\$4,989,014	\$5,294,415	\$305,401	6.1%
Total Interfund Reimbursements	\$7,238,132	\$8,617,972	\$8,289,422	\$(328,550)	(3.8)%
Total Revenue	\$74,874,321	\$94,487,224	\$90,064,930	\$(4,422,294)	(4.7)%
Net Cost	\$11,340,731	\$16,200,546	\$14,089,786	\$(2,110,760)	(13.0)%
Positions	379.7	378.6	365.6	(13.0)	(3.4)%

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:

- An increase in negotiated salary and benefits costs, offset by base budget Limited Term FTE reductions.
- A decrease in office supplies, operating expenses services and supplies due to COVID -19 IAP grant ending 6/30/2025.
- A decrease in temporary services due to less program need.

- A decrease in intrafund reimbursements due to Youth Suicide Prevention Program ending.
- Recommended growth detailed later in this section.

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

- An increase in 1991 Public Health Realignment.
- A decrease due to the ending of the COVID Immunization grant on 6/30/25.
- A decrease due to the ending of the Youth Suicide Prevention Program.
- A decrease due to the Vehicle Emissions grant ending.
- A decrease due to the ending of the Infectious Disease Program (DCDC) funding.
- A decrease due to Public Health Emergency Preparedness Base carryover funds expiring on 6/30/25.
- A decrease due to the Epidemiology and Laboratory Capacity Enhancing Detection no cost extension grant ending.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 1.0 FTE HSSW for CSS - PUBH					
	122,213	—	122,213	—	1.0
Add 1.0 FTE Human Services Social Worker Limited Term position for the California Children's Services (CCS) program. Currently, the program is using the Human Services Specialist and Child Protective Services Nursing Supervisor to assist with these services. This request will be funded by the Monitoring and Oversight State Allocation, which began in Fiscal Year 2024-25. This position will help the families of our clients receive counseling and referrals to social services deemed necessary. If not approved, the CCS Human Services Specialist and Child Protective Services Nursing Supervisor will continue to provide additional support services only when time permits. This request includes one-time costs of \$15,000 for office equipment and set up. Funded with State Monitoring and Oversight State Allocation.					
DHS - Reallocate 1.0 FTE AC to 1.0 FTE Sr AC - PUBH					
	4,476	—	4,476	—	—
Reallocate filled 1.0 FTE Account Clerk 1.0 to 1.0 FTE Senior Account Clerk LV 2. Recent changes to the work duties of the Vital Records 1.0 FTE Account Clerk Lv2 resulted in additional duties of various workflows in Vital Records. As a result, it is being requested that the 1.0 FTE Account Clerk Lv 2 be reallocated to 1.0 FTE Senior Account Clerk in response to the additional duties and increased workload that the incumbent is responsible. If not approved, timeliness in registering birth and death certificates could occur and customer service performance goals will not be achieved. This can impact the ability of Sacramento County residents to obtain insurance and social security timely, and burials and funeral services could be delayed. Funded with Vital Records revenue.					

Health Svcs-Restricted Revenues

Budget Unit Functions & Responsibilities

Health Services - Restricted Revenues was established as part of the FY 2022-23 Recommended Budget and receives certain revenues that are restricted by statute or regulations for use for specific purposes. Health Services (BU 7200000) and Correctional Health Services are reimbursed for expenses, consistent with the relevant statutes or regulations, from this budget unit. Revenue sources and applicable transfers are accounted for in the following programs:

- AIDS Education
- Behavioral Health Bridge Housing (BHBH)
- Car Seat Loaner Program
- Drug & Alcohol Abuse Education & Prevention
- Edible Food Recovery (EFR)
- Maddy Emergency Medical Services (EMS) Original & Supplemental
- Opioid Settlement
- Social Health Information Exchange (SHIE)

Goals

- The state mandated and approved Sacramento County Substance Use Disorder Prevention Strategic Plan's goals include:
 - Reduction of underage and binge drinking by youth (Alcohol Abuse Education & Training)
 - Reduction of underage cannabis/marijuana use by youth (Alcohol Abuse Education & Training)
- The Car Seat Loaner Program seeks to provide education, outreach, and free/low cost car seats to families/ caregivers with young children.
- The AIDS Education program seeks to provide risk reduction supplies (i.e. condoms, lube, dental dams and test kits) to the Sacramento communities.
- Maddy fund programs seek to meet statutory requirements for payments to specified organizations and or health care providers.
- The SHIE seeks to improve care coordination and service linkages between health and social service providers through data integration and interconnecting systems.
- Edible Food Recovery seeks to reduce food waste and help address food insecurity. SB 1383 requires that by 2025, California will recover 20 percent of edible food that would otherwise be sent to landfills, to feed people in need.

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					
AIDS Education	\$16,842	\$105,220	\$93,342	\$(11,878)	(11.3)%
Behavioral Health Bridge Housing	\$366,237	\$26,013,530	\$24,362,496	\$(1,651,034)	(6.3)%
Car Seat Loaner Program	\$18,864	\$74,421	\$50,999	\$(23,422)	(31.5)%
Drug & Alcohol Abuse Education & Prevention	\$222,857	\$1,532,460	\$1,145,610	\$(386,850)	(25.2)%
Edible Food Recovery	\$138,929	\$2,671,537	\$1,348,190	\$(1,323,347)	(49.5)%
Maddy EMS Original & Supplemental	\$1,721,567	\$1,608,181	\$1,623,136	\$14,955	0.9%
Opioid Settlement	\$3,364,075	\$15,536,589	\$20,158,321	\$4,621,732	29.7%
Social Health Information Exchange	\$—	\$14,111,397	\$6,914,678	\$(7,196,719)	(51.0)%
Gross Expenditures/Appropriations	\$5,849,372	\$61,653,335	\$55,696,772	\$(5,956,563)	(9.7)%
Total Expenditures/Appropriations	\$5,849,372	\$61,653,335	\$55,696,772	\$(5,956,563)	(9.7)%
Total Financing Uses	\$5,849,372	\$61,653,335	\$55,696,772	\$(5,956,563)	(9.7)%
Revenue	\$20,503,999	\$36,634,884	\$31,509,487	\$(5,125,397)	(14.0)%
Total Revenue	\$20,503,999	\$36,634,884	\$31,509,487	\$(5,125,397)	(14.0)%
Total Use of Fund Balance	\$10,363,824	\$25,018,451	\$24,187,285	\$(831,166)	(3.3)%
Total Financing Sources	\$30,867,823	\$61,653,335	\$55,696,772	\$(5,956,563)	(9.7)%
Net Cost	\$(25,018,451)	\$—	\$—	\$—	—%

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	\$5,849,372	\$29,063,316	\$31,547,044	\$2,483,728	8.5%
Appropriation for Contingencies	\$—	\$32,590,019	\$24,149,728	\$(8,440,291)	(25.9)%
Gross Expenditures/Appropriations	\$5,849,372	\$61,653,335	\$55,696,772	\$(5,956,563)	(9.7)%
Total Expenditures/Appropriations	\$5,849,372	\$61,653,335	\$55,696,772	\$(5,956,563)	(9.7)%
Total Financing Uses	\$5,849,372	\$61,653,335	\$55,696,772	\$(5,956,563)	(9.7)%
Fines, Forfeitures & Penalties	\$1,856,878	\$1,794,340	\$1,738,456	\$(55,884)	(3.1)%
Revenue from Use Of Money & Property	\$743,366	\$—	\$256,614	\$256,614	—%
Intergovernmental Revenues	\$10,779,353	\$21,760,000	\$18,658,640	\$(3,101,360)	(14.3)%
Charges for Services	\$—	\$—	\$8,331,511	\$8,331,511	—%
Miscellaneous Revenues	\$7,124,402	\$13,080,544	\$2,524,266	\$(10,556,278)	(80.7)%
Revenue	\$20,503,999	\$36,634,884	\$31,509,487	\$(5,125,397)	(14.0)%
Total Revenue	\$20,503,999	\$36,634,884	\$31,509,487	\$(5,125,397)	(14.0)%
Fund Balance	\$10,363,824	\$25,018,451	\$24,187,285	\$(831,166)	(3.3)%
Total Use of Fund Balance	\$10,363,824	\$25,018,451	\$24,187,285	\$(831,166)	(3.3)%
Total Financing Sources	\$30,867,823	\$61,653,335	\$55,696,772	\$(5,956,563)	(9.7)%
Net Cost	\$(25,018,451)	\$—	\$—	\$—	—%

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
Behavioral Health Bridge Housing	1,006,500	—	1,006,500	—	—
Social Health Information Exchange	—	—	—	—	—

AIDS Education

Program Overview

AIDS Education provides HIV testing education for individuals on parole or probation for drug and solicitation offenses.

Penal Code (PC) Section 1463.23 required these offenders to pay fines which funded the local AIDS Education Trust account. A provision of receiving the AIDS Trust funds requires Sacramento County HIV Prevention staff to provide monthly presentations at Sacramento County Probation with probationers and parolees. Effective January 1, 2018, Senate Bill 239 repealed PC Section Code 1202.6, PC Section Code 1001.10, and PC Section Code 1463.23, decriminalizing certain offenses and eliminated the requirement for offenders to receive HIV Testing and Education services. As a result, the fines which funded the trust are phasing out and are minimally collected. The remaining funds are required to be specifically utilized for HIV prevention activities including funding HIV and sexually transmitted disease (STD) prevention staff time, HIV testing activities, HIV risk reduction supplies, and supplies supporting trainings and meetings with our HIV/STD subcontractors as well as testing and community partners.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$16,842	\$8,712	\$15,778	\$7,066	81.1%
Appropriation for Contingencies	\$—	\$96,508	\$77,564	\$(18,944)	(19.6)%
Gross Expenditures/Appropriations	\$16,842	\$105,220	\$93,342	\$(11,878)	(11.3)%
Total Expenditures/Appropriations	\$16,842	\$105,220	\$93,342	\$(11,878)	(11.3)%
Total Financing Uses	\$16,842	\$105,220	\$93,342	\$(11,878)	(11.3)%
Fines, Forfeitures & Penalties	\$3,317	\$2,300	\$2,600	\$300	13.0%
Revenue from Use Of Money & Property	\$5,212	\$—	\$—	\$—	—%
Revenue	\$8,529	\$2,300	\$2,600	\$300	13.0%
Total Revenue	\$8,529	\$2,300	\$2,600	\$300	13.0%
Fund Balance	\$111,233	\$102,920	\$90,742	\$(12,178)	(11.8)%
Total Use of Fund Balance	\$111,233	\$102,920	\$90,742	\$(12,178)	(11.8)%
Total Financing Sources	\$119,762	\$105,220	\$93,342	\$(11,878)	(11.3)%
Net Cost	\$(102,920)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in intrafund transfers based on historical data and program needs, and a decrease in appropriations for contingencies resulting from a decrease in the remaining available fund balance.

The change in total revenue is due to an increase in court fines.

Behavioral Health Bridge Housing

Program Overview

Behavioral Health Bridge Housing (BHBH) is a program that was signed into law in September 2022, under Assembly Bill 179 and distributes funding in multiple rounds from the California Department of Health Care Services through June 2027.

BHBH provides funding for the following:

- 3.0 FTE positions who are responsible for overseeing, monitoring, and reporting on use of BHBH funding and outcomes.
- A contract pool which serves to provide low barrier interim housing and voluntary supportive services for people experiencing literal unsheltered homelessness who have serious mental illness and/or substance use disorder.
- Safe Stay Communities contracted through and monitored by the Department of Homeless Services & Housing, which provide temporary shelter settings and services for unhoused community members.

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	\$366,237	\$17,420,000	\$15,759,687	\$(1,660,313)	(9.5)%
Appropriation for Contingencies	\$—	\$8,593,530	\$8,602,809	\$9,279	0.1%
Gross Expenditures/Appropriations	\$366,237	\$26,013,530	\$24,362,496	\$(1,651,034)	(6.3)%
Total Expenditures/Appropriations	\$366,237	\$26,013,530	\$24,362,496	\$(1,651,034)	(6.3)%
Total Financing Uses	\$366,237	\$26,013,530	\$24,362,496	\$(1,651,034)	(6.3)%
Revenue from Use Of Money & Property	\$40,414	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$8,919,353	\$17,420,000	\$15,759,687	\$(1,660,313)	(9.5)%
Revenue	\$8,959,767	\$17,420,000	\$15,759,687	\$(1,660,313)	(9.5)%
Total Revenue	\$8,959,767	\$17,420,000	\$15,759,687	\$(1,660,313)	(9.5)%
Fund Balance	\$—	\$8,593,530	\$8,602,809	\$9,279	0.1%
Total Use of Fund Balance	\$—	\$8,593,530	\$8,602,809	\$9,279	0.1%
Total Financing Sources	\$8,959,767	\$26,013,530	\$24,362,496	\$(1,651,034)	(6.3)%
Net Cost	\$(8,593,530)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in intrafund transfer due to a decrease in program needs in Health Services (BU 7200000).
- An increase in contingencies for future program needs, resulting from an increase in the remaining available fund balance.

- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in BHBH grant funded appropriations.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross	Intrafund			
	Appropriations	Reimbursements	Total Revenue	Net Cost	FTE
DHS - Fund Watt Ave Stay Safe w BSH funds - DHS Restricted Accounts					
	1,006,500	—	1,006,500	—	—

Fund the Department of Homeless Services and Housing (DHS) for the Watt Safe Stay Campus shelter and operational funding request in the amount of \$1,006,500 with Behavioral Health Bridge Housing (BHBH) Round 3. This funding will support shelter and operational costs at the Watt Safe Stay Campus and address the immediate needs of people experiencing homelessness who also have serious behavioral health conditions, such as a serious mental illness (SMI) and/or a substance use disorder (SUD). This site will have the capacity to serve up to 225 individuals nightly through the use of sleeping cabins and includes case management services, rehousing, meals, onsite security, laundry and hygiene facilities and will have ongoing costs. DHS is the operating partner for this program and holds the service agreements for bed space. This request is contingent upon the approval of linked growth requests in the DHS (BU 5820000) and Health Services Restricted Account (BU 7208000) budgets.

Car Seat Loaner Program

Program Overview

The **Car Seat Loaner Program** is funded through the Childhood Illness and Injury Prevention Program (CHIIPP) by car seat/seat belt fines collected by the Courts. The CHIIPP (Loaner Program) is designed to provide education, outreach, and free/low cost car seats to families/caregivers with young children.

Some of the activities this program supports are, the participation in the Greater Sacramento Safe Kids Coalition and support activities, training and maintaining Certified Car Seat Technicians, providing back-up support to UC Davis on the car seat diversion program, posting limited free social media messages, maintaining the Greater Sacramento Car Seat Resource Guide, and conducting a 30-minute to 2-hour caregiver class on the importance of using car seats and using them correctly.

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	\$18,864	\$5,590	\$22,090	\$16,500	295.2%
Appropriation for Contingencies	\$—	\$68,831	\$28,909	\$(39,922)	(58.0)%
Gross Expenditures/Appropriations	\$18,864	\$74,421	\$50,999	\$(23,422)	(31.5)%
Total Expenditures/Appropriations	\$18,864	\$74,421	\$50,999	\$(23,422)	(31.5)%
Total Financing Uses	\$18,864	\$74,421	\$50,999	\$(23,422)	(31.5)%
Fines, Forfeitures & Penalties	\$6,189	\$4,000	\$4,000	\$—	—%
Revenue from Use Of Money & Property	\$3,746	\$—	\$—	\$—	—%
Revenue	\$9,935	\$4,000	\$4,000	\$—	—%
Total Revenue	\$9,935	\$4,000	\$4,000	\$—	—%
Fund Balance	\$79,350	\$70,421	\$46,999	\$(23,422)	(33.3)%
Total Use of Fund Balance	\$79,350	\$70,421	\$46,999	\$(23,422)	(33.3)%
Total Financing Sources	\$89,285	\$74,421	\$50,999	\$(23,422)	(31.5)%
Net Cost	\$(70,421)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in car seat purchases based on historical data and program needs.
- A decrease in contingencies for future program needs, resulting from a decrease in the remaining available fund balance.

Drug & Alcohol Abuse Education & Prevention

Program Overview

Drug & Alcohol Abuse Education & Prevention is comprised of three programmatic funding sources:

Alcohol Abuse Education & Prevention provides funding for staff who are responsible for overseeing substance use disorder education and prevention contracted services. Funding is also allocated to the Sacramento County Office of Education which leads the Sacramento County Coalition for Youth (SCCY). The Coalition creates community action to prevent youth substance use and organizes other County contracted prevention providers, along with recruiting broadly to engage community partners and stakeholders to form the coalition, mobilizing community cohesion around this issue. The primary and exclusive focus of the SCCY is to prevent and reduce substance use by youth. These funds are made up of fines and forfeitures.

Alcohol Program provides funding for two contracted providers to conduct substance use disorder prevention and education groups for youth. These funds are made up of fines collected for vehicle code violations and convictions.

Drug Abuse Education & Prevention provides funding for a Program Manager who supervises the Prevention Coordinator, and oversees all prevention and education activities of four contracted prevention providers. The funds are made up of drug program fees.

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	\$222,857	\$430,027	\$429,719	\$(308)	(0.1)%
Appropriation for Contingencies	\$—	\$1,102,433	\$715,891	\$(386,542)	(35.1)%
Gross Expenditures/Appropriations	\$222,857	\$1,532,460	\$1,145,610	\$(386,850)	(25.2)%
Total Expenditures/Appropriations	\$222,857	\$1,532,460	\$1,145,610	\$(386,850)	(25.2)%
Total Financing Uses	\$222,857	\$1,532,460	\$1,145,610	\$(386,850)	(25.2)%
Fines, Forfeitures & Penalties	\$130,802	\$179,091	\$107,983	\$(71,108)	(39.7)%
Revenue from Use Of Money & Property	\$65,606	\$—	\$16,500	\$16,500	—%
Revenue	\$196,407	\$179,091	\$124,483	\$(54,608)	(30.5)%
Total Revenue	\$196,407	\$179,091	\$124,483	\$(54,608)	(30.5)%
Fund Balance	\$1,379,818	\$1,353,369	\$1,021,127	\$(332,242)	(24.5)%
Total Use of Fund Balance	\$1,379,818	\$1,353,369	\$1,021,127	\$(332,242)	(24.5)%
Total Financing Sources	\$1,576,225	\$1,532,460	\$1,145,610	\$(386,850)	(25.2)%
Net Cost	\$(1,353,368)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in intrafund transfer due to increased negotiated salary and benefits costs in DHS (BU 7200000).
- A decrease in contracts for Drug & Alcohol Abuse & Prevention in the Health Services budget unit (7200000).
- A decrease in contingencies for future program needs, partially due to a decrease in the remaining available fund balance.

The change in total revenue is due to:

- A decrease in court fines received.

Edible Food Recovery

Program Overview

Edible Food Recovery (EFR) was created to address the State of California's passing of Senate Bill SB1383, which required the California Department of Resources Recycling and Recovery (CalRecycle) to adopt regulations to reduce organic waste. The program's highlights include:

- The Sacramento County Department of Waste Management and Recycling, Cities of Citrus Heights, Elk Grove, Folsom, Galt, Rancho Cordova and Sacramento will provide the funding for this project.
- The County of Sacramento in cooperation with the cities of Citrus Heights, Elk Grove, Folsom, Galt, Rancho Cordova, and Sacramento, propose to implement a program focused primarily on increasing EFR capacity and funding of such actions, as necessary on a regional basis (Regional Program). The regional partnership is coordinated by the Sacramento County Department of Health, Public Health Division, including oversight of a Contractor to facilitate activities of the program. In addition to the Regional program, the County proposes to further implement an EFR program focused primarily on complying with the jurisdictional requirements for education and outreach, inspections, reporting, and recordkeeping. This requirement is a ten-year commitment.
- The Regional Partnership has established funding for the first two years of this program. Future funding will need to be determined.

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	\$138,929	\$1,282,257	\$1,348,190	\$65,933	5.1%
Appropriation for Contingencies	\$—	\$1,389,280	\$—	\$(1,389,280)	(100.0)%
Gross Expenditures/Appropriations	\$138,929	\$2,671,537	\$1,348,190	\$(1,323,347)	(49.5)%
Total Expenditures/Appropriations	\$138,929	\$2,671,537	\$1,348,190	\$(1,323,347)	(49.5)%
Total Financing Uses	\$138,929	\$2,671,537	\$1,348,190	\$(1,323,347)	(49.5)%
Revenue from Use Of Money & Property	\$28,208	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$1,500,001	\$1,282,257	\$—	\$(1,282,257)	(100.0)%
Revenue	\$1,528,209	\$1,282,257	\$—	\$(1,282,257)	(100.0)%
Total Revenue	\$1,528,209	\$1,282,257	\$—	\$(1,282,257)	(100.0)%
Fund Balance	\$—	\$1,389,280	\$1,348,190	\$(41,090)	(3.0)%
Total Use of Fund Balance	\$—	\$1,389,280	\$1,348,190	\$(41,090)	(3.0)%
Total Financing Sources	\$1,528,209	\$2,671,537	\$1,348,190	\$(1,323,347)	(49.5)%
Net Cost	\$(1,389,280)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in the contracted amount for Abound Food Care, and a decrease in contingencies for future program needs, partially due to a decrease in the remaining available fund balance.

The change in total revenue is due to funding agreements that end 6/30/2025.

Maddy EMS Original & Supplemental

Program Overview

Maddy EMS Original Government & Vehicle Codes provide funding to:

- Statutory requirements to reimburse physicians and surgeons for emergency services provided by all physicians and surgeons (except those physicians and surgeons employed by county hospitals), in general acute care hospitals that provide basic, comprehensive, or standby emergency services.
- Hospitals providing disproportionate trauma and emergency medical care services.
- Emergency Medical Services including programming, oversight and administration of the funds for the purposes described above.

Per Government Code Section 76000, the fund is generated by imposing an additional \$7 fine for every \$10 of every fine, penalty, or forfeiture imposed and collected by the courts for all criminal offenses, including all offenses involving a violation of the Vehicle Code or any local ordinance adopted pursuant to the Vehicle Code. EMS receives \$2 for every \$10 of penalty and \$5 is diverted to the Courthouse Construction fund.

Maddy EMS Supplemental Government & Vehicle Codes provide funding for:

- All the same elements as the original Government Code (GC) and Vehicle Code purposes (at a proportionally lower amount), but in addition, provides funding for Pediatric Trauma Hospitals. This is also known as Richie's Fund.

Per Government Code Section 76000.5, the County can elect to levy an additional \$2 for every \$10 of fines to support this additional EMS revenue. Sacramento County elected to do so by Resolution No. 2017-0533.

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	\$1,721,567	\$1,594,025	\$1,608,949	\$14,924	0.9%
Appropriation for Contingencies	\$—	\$14,156	\$14,187	\$31	0.2%
Gross Expenditures/Appropriations	\$1,721,567	\$1,608,181	\$1,623,136	\$14,955	0.9%
Total Expenditures/Appropriations	\$1,721,567	\$1,608,181	\$1,623,136	\$14,955	0.9%
Total Financing Uses	\$1,721,567	\$1,608,181	\$1,623,136	\$14,955	0.9%
Fines, Forfeitures & Penalties	\$1,716,570	\$1,608,949	\$1,623,873	\$14,924	0.9%
Revenue from Use Of Money & Property	\$1,948	\$—	\$—	\$—	—%
Revenue	\$1,718,518	\$1,608,949	\$1,623,873	\$14,924	0.9%
Total Revenue	\$1,718,518	\$1,608,949	\$1,623,873	\$14,924	0.9%
Fund Balance	\$2,281	\$(768)	\$(737)	\$31	(4.0)%
Total Use of Fund Balance	\$2,281	\$(768)	\$(737)	\$31	(4.0)%
Total Financing Sources	\$1,720,799	\$1,608,181	\$1,623,136	\$14,955	0.9%
Net Cost	\$768	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in intrafund transfer due to increased negotiated salary and benefits costs in DHS (BU 7200000), and an increase in contingencies for future program needs, partially due to a decrease in the negative fund balance.

The change in total revenue is due to an increase in fines to adjust a prior year accrual error.

Opioid Settlement

Program Overview

Opioids Settlement provides funding for:

- 11.0 FTE for existing Behavioral Health Services – Homeless Encampment and Response Team (HEART).
- Opioid prevention and education services through contracted community providers.
- 9.0 FTE in Behavioral Health Services – Substance Use Prevention and Services to support the creation of an opioid remediation program, which includes contracted community providers.

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	\$3,364,075	\$5,980,000	\$6,939,412	\$959,412	16.0%
Appropriation for Contingencies	\$—	\$9,556,589	\$13,218,909	\$3,662,320	38.3%
Gross Expenditures/Appropriations	\$3,364,075	\$15,536,589	\$20,158,321	\$4,621,732	29.7%
Total Expenditures/Appropriations	\$3,364,075	\$15,536,589	\$20,158,321	\$4,621,732	29.7%
Total Financing Uses	\$3,364,075	\$15,536,589	\$20,158,321	\$4,621,732	29.7%
Revenue from Use Of Money & Property	\$570,423	\$—	\$240,114	\$240,114	—%
Charges for Services	\$—	\$—	\$8,331,511	\$8,331,511	—%
Miscellaneous Revenues	\$5,572,600	\$3,966,500	\$—	\$(3,966,500)	(100.0)%
Revenue	\$6,143,023	\$3,966,500	\$8,571,625	\$4,605,125	116.1%
Total Revenue	\$6,143,023	\$3,966,500	\$8,571,625	\$4,605,125	116.1%
Fund Balance	\$8,791,142	\$11,570,089	\$11,586,696	\$16,607	0.1%
Total Use of Fund Balance	\$8,791,142	\$11,570,089	\$11,586,696	\$16,607	0.1%
Total Financing Sources	\$14,934,165	\$15,536,589	\$20,158,321	\$4,621,732	29.7%
Net Cost	\$(11,570,089)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in intrafund transfer due to increased negotiated salary and benefits costs in DHS (BU 7200000).
- An increase in contingencies for future program needs, partially due to an increase in the remaining available fund balance.

The change in total revenue is due to:

- An increase in the opioid distribution allocations from Allergan, CVS, Distributor, Janssen, Teva, Walgreens, and Walmart.

Social Health Information Exchange

Program Overview

The **Social Health Information Exchange** (SHIE) provides funding for infrastructure for a health and social care data exchange to better support care coordination and program planning for Sacramento County residents. Additionally:

- The benefits that the SHIE offers closely align with many programmatic priorities that the Board has previously identified, including enhancing service delivery and coordination to the County's homeless population, enhancing linkages across the behavioral health crisis continuum, and enhancing case management and warm handoffs to the justice-involved population.
- The SHIE would assist in California Advancing and Innovating Medi-Cal (CalAIM) implementation, the County's continued development of the Sequential Intercept Model, and compliance with the Mays Consent Decree.
- Funding is to be received from 5 managed care plans (Aetna, Anthem, Health Net, Molina, and Kaiser), California State Department of Health Services, Providing Access and Transforming Health – Capacity and Infrastructure Transition, Expansion and Development (PATH CITED) grant, the County Departments of Probation and Human Assistance, the Sheriff's Office, the American Rescue Plan Act, the Epidemiology and Laboratory Capacity Expansion grant, and the Sacramento County Office of Education, Student Behavioral Health Incentive 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					
Interfund Charges	\$—	\$2,342,705	\$5,423,219	\$3,080,514	131.5%
Appropriation for Contingencies	\$—	\$11,768,692	\$1,491,459	\$(10,277,233)	(87.3)%
Gross Expenditures/Appropriations	\$—	\$14,111,397	\$6,914,678	\$(7,196,719)	(51.0)%
Total Expenditures/Appropriations	\$—	\$14,111,397	\$6,914,678	\$(7,196,719)	(51.0)%
Total Financing Uses	\$—	\$14,111,397	\$6,914,678	\$(7,196,719)	(51.0)%
Revenue from Use Of Money & Property	\$27,809	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$1,860,000	\$4,340,000	\$2,898,953	\$(1,441,047)	(33.2)%
Miscellaneous Revenues	\$51,801	\$7,831,787	\$2,524,266	\$(5,307,521)	(67.8)%
Revenue	\$1,939,610	\$12,171,787	\$5,423,219	\$(6,748,568)	(55.4)%
Total Revenue	\$1,939,610	\$12,171,787	\$5,423,219	\$(6,748,568)	(55.4)%
Fund Balance	\$—	\$1,939,610	\$1,491,459	\$(448,151)	(23.1)%
Total Use of Fund Balance	\$—	\$1,939,610	\$1,491,459	\$(448,151)	(23.1)%
Total Financing Sources	\$1,939,610	\$14,111,397	\$6,914,678	\$(7,196,719)	(51.0)%
Net Cost	\$(1,939,610)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase intrafund transfer due to increased negotiated salary and benefits costs in DHS (BU 7200000) and recently approved Correctional Health (BU 7410000) eligible staffing costs.
- A decrease in contingencies for future program needs, partially due to a decrease in the remaining available fund balance.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in revenue as a portion has been deferred.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Fund Watt Ave Stay Safe w BSHS funds - DHS Restricted Accounts	—	—	—	—	—

Fund the Department of Homeless Services and Housing (DHS) for the Watt Safe Stay Campus shelter and operational funding request in the amount of \$1,006,500 with Behavioral Health Bridge Housing (BHH) Round 3. This funding will support shelter and operational costs at the Watt Safe Stay Campus and address the immediate needs of people experiencing homelessness who also have serious behavioral health conditions, such as a serious mental illness (SMI) and/or a substance use disorder (SUD). This site will have the capacity to serve up to 225 individuals nightly through the use of sleeping cabins and includes case management services, rehousing, meals, onsite security, laundry and hygiene facilities and will have ongoing costs. DHS is the operating partner for this program and holds the service agreements for bed space. This request is contingent upon the approval of linked growth requests in the DHS (BU 5820000) and Health Services Restricted Account (BU 7208000) budgets.

Patient Care Revenue

Budget Unit Functions & Responsibilities

The **Patient Care Revenue (PCR)** Budget Unit was established to account for Behavioral Health Services' Intergovernmental Transfers for Medi-Cal revenues, in accordance with the California State Department of Healthcare Services' (DHCS) guidelines on payment reforms necessary to implement California Advancing and Innovating Medi-Cal (CalAIM) initiatives, which became effective in Fiscal Year 2023-24. Services are provided through mental health and substance use prevention and treatment programs.

Goals

- To allow for tracking and movement of local matching funds and Medi-Cal revenues while maintaining compliance with DHCS guidelines.

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					
Patient Care Revenue	\$118,936,014	\$278,001,117	\$334,459,858	\$56,458,741	20.3%
Gross Expenditures/Appropriations	\$118,936,014	\$278,001,117	\$334,459,858	\$56,458,741	20.3%
Total Expenditures/Appropriations	\$118,936,014	\$278,001,117	\$334,459,858	\$56,458,741	20.3%
Provision for Reserves	\$—	\$32,854,535	\$83,026,589	\$50,172,054	152.7%
Total Financing Uses	\$118,936,014	\$310,855,652	\$417,486,447	\$106,630,795	34.3%
Revenue	\$151,790,549	\$278,001,117	\$369,659,858	\$91,658,741	33.0%
Total Revenue	\$151,790,549	\$278,001,117	\$369,659,858	\$91,658,741	33.0%
Total Use of Fund Balance	\$—	\$32,854,535	\$47,826,589	\$14,972,054	45.6%
Total Financing Sources	\$151,790,549	\$310,855,652	\$417,486,447	\$106,630,795	34.3%
Net Cost	\$(32,854,535)	\$—	\$—	\$—	—%

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	\$118,936,014	\$278,001,117	\$334,459,858	\$56,458,741	20.3%
Gross Expenditures/Appropriations	\$118,936,014	\$278,001,117	\$334,459,858	\$56,458,741	20.3%
Total Expenditures/Appropriations	\$118,936,014	\$278,001,117	\$334,459,858	\$56,458,741	20.3%
Provision for Reserves	\$—	\$32,854,535	\$83,026,589	\$50,172,054	152.7%
Total Financing Uses	\$118,936,014	\$310,855,652	\$417,486,447	\$106,630,795	34.3%
Intergovernmental Revenues	\$151,790,549	\$278,001,117	\$369,659,858	\$91,658,741	33.0%
Revenue	\$151,790,549	\$278,001,117	\$369,659,858	\$91,658,741	33.0%
Total Revenue	\$151,790,549	\$278,001,117	\$369,659,858	\$91,658,741	33.0%
Fund Balance	\$—	\$32,854,535	\$47,826,589	\$14,972,054	45.6%
Total Use of Fund Balance	\$—	\$32,854,535	\$47,826,589	\$14,972,054	45.6%
Total Financing Sources	\$151,790,549	\$310,855,652	\$417,486,447	\$106,630,795	34.3%
Net Cost	\$(32,854,535)	\$—	\$—	\$—	—%

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Patient Care Revenue	8,536,791	—	8,536,791	—	—

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs in Health Services (BU 7200000).
- An increase in contracts.
- An increase in appropriations for staffing and contracts approved by the Board on October 8, 2024.
- A decrease for staffing and contracts costs in Substance Use Prevention and Treatment (SUPT) due to an increase in State General Fund.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in revenue, consistent with expectations for the second year of payment reform.
- A decrease in Mental Health Services Act revenue.
- An increase in State General Fund for SUPT.

Recommended growth detailed later in this section.

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

- Patient Care Revenue Reserve increased \$83,026,589.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
PCR - Fund 1.0 FTE ASOII and 1.0 FTE Storekeeper I - OFCA					
	228,547	—	228,547	—	—
Fund 1.0 FTE ASO II and 1.0 FTE Storekeeper 1 in BU 7200000 to support the addition of two new BHS Facilities, which are in the process of the construction phase and planning to open in January 2027. The workload to the Facilities Management Services Team will significantly increase beyond the limitations of the current staffing levels. These positions will effectively provide support to open and operate these facilities and ensure future functionality and maintenance needs are met in a timely manner. This request includes \$12,300 one-time costs for computer equipment and cell phones for the two positions. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					
PCR - Fund 1.0 FTE a CoCo Supv Civil Attorney BHS					
	375,550	—	375,550	—	—
Fund 1.0 FTE Supervising Civil Attorney to County Counsel for legal oversight on contracts and personnel issues. This need is driven by increased services required by Department of Health Services to improve efficiencies and maintain program integrity. Adding this position will allow for County Counsel to meet the needs of DHS regarding present and future legal advice on contracts as well as the increasing legal demands presented by increased staffing. The supervisory level will ensure that the entire DHS department receives a level of legal oversight necessary to ensure State and Federal compliance. Funded with Patient Care Revenue. Contingent on the approval of a linked growth requests from County Counsel (BU 4810000) and Health Services (BU 7200000).					
PCR - Fund 1.0 FTE SHPC - OFCA					
	201,584	—	201,584	—	—
Fund 1.0 FTE Senior Health Program Coordinator to oversee the Sacramento Health Connect, a countywide Social Health Information Exchange (SHIE) that links medical, behavioral health, social service and housing data from multiple sources, to oversee project management and ensure the project is kept on time and in compliance with overall project governance, contract provisions, and funding source regulations. This request includes a one-time costs of \$8,015 for computer and office equipment, software and cell phone. Funded with Patient Care revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					
PCR - Fund half of 7.0 FTE for EHR - BHS					
	392,172	—	392,172	—	—
Fund half of 7.0 FTE in the Electronic Health Records (EHR) Team to respond to increased billing volumes arising from implementation of a new EHR system, Behavioral Health payment reform, and recent and upcoming program growth. In Fiscal Year (FY) 2023-24, a new EHR system was implemented. At that time, the impact these factors would have on sustained, long-term work volume was unknown. Post implementation, we know that the resulting work volume has increased. Adding these positions is a response to Behavioral Health growth and will improve the overall quality of the EHR team by right sizing workloads, reducing the amount of overtime needed. These positions will also allow the EHR team to manage additional functions such as share of cost management and client billing, which will generate new revenue. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
PCR - Fund half of 1.0 FTE HPM - BHS					
	106,244	—	106,244	—	—
Fund half the cost of 1.0 FTE Health Program Manager (HPM) in Health Services to provide added clinical and programmatic oversight to the Homeless Engagement and Response Team (HEART). This position will support important county, department, and division goals in alleviating homelessness by managing housing programs, implementing new transitional rent mandates, collaborating with external organizations to deliver holistic care, and analyzing data to ensure key performance indicators are being met and revenue maximized. The HPM will address gaps in housing services by collaborating with other county organizations, in turn improving homelessness and ensuring positive client outcomes, while also maximizing revenue. Funded with Patient Care Revenue (PCR). Contingent on the approval of a growth request in Health Services (BU 7200000).					
PCR - Funding for BHUCC - BHS					
	6,500,000	—	6,500,000	—	—
Increase funding for a new 24/7 Behavioral Health Urgent Care Clinic (BHUCC) utilizing \$6.5 million Patient Care Revenue in order to support the Mays Consent decree recommendation #22. The additional site will expand behavioral health access points for immediate mental health crisis services and serve as both a walk in clinic and as a diversion option for law enforcement agencies to drop off for individuals in emotional distress who voluntary want help. If not approved there will be a continued need for law enforcement response to mental health calls, continued strain on emergency room and jails and delays in timely access to individual experiencing a mental health crisis. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					
PCR - Funding for Cert Hearing Officer - BHS					
	200,000	—	200,000	—	—
Increase funding by \$200,000 ongoing to provide certification hearing officers for Sacramento County beneficiaries. Behavioral Health Service contracts with California Hearing Officers to provide mandatory certification hearings to patients on involuntary holds in more than 10 Sacramento County hospitals and in every emergency department in the Sacramento area. Hearing volume has increased by an average of 11% per year due to general volume increases and legislative changes from AB 2275 and SB 43 which have further increased volume. The increase in volume and an unanticipated rate increase have led to costs for hearing officers exceeding initial projections and additional funding is needed to continue to provide this legally mandated service to Sacramento County beneficiaries. Failure to provide this service would violate legal requirements and leave County subject to sanctions. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					
PCR - Funding for DSHS Transfer (HSPP) - BHS					
	207,258	—	207,258	—	—
Add funding for an Intrafund agreement with Department of Homeless Services and Housing (DSHS) and Department of Health Services (DHS) Behavioral Health Services (BHS) for the cost of 1.0 FTE Human Services Program Planner, Range B position and overhead costs in the amount of \$18,115 to provide planning and oversight for programs to be created under new State health initiatives, including CalAIM, Proposition 1, and Proposition 47. The intrafund agreement will support this collaborative work between DSHS and DHS BHS and will help develop programs to be funded under these new funding initiatives. This position will also work with existing DSHS staff to inform braiding of these funds into existing programs administered by DSHS. Staffing for this position will be an ongoing need to support DSHS's expanding services and coordination efforts. Additionally, DSHS requests one-time costs of \$1,000 for a cellphone, \$4,000 for furniture set-up and \$3,000 for computer equipment. Funded with Patient Care Revenue. Contingent on the approval of growth requests in the Homeless Services and Housing (BU 5820000) and Health Services (BU 7200000) budgets.					

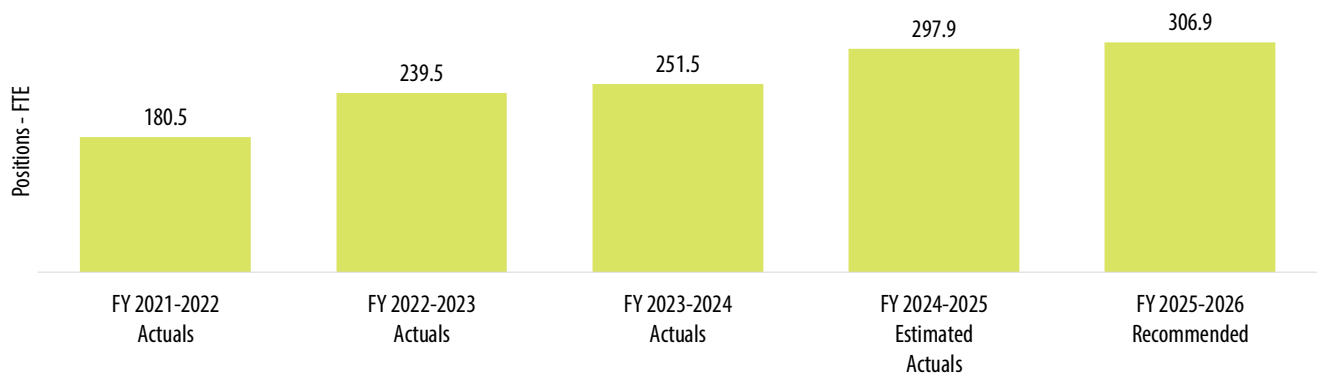
Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
PCR - Funding for EPW Relocation - OFCA					
	205,200	—	205,200	—	—
Fund \$205,200 for the second phase of the Department of Health Services (DHS) 7001 East Parkway (EPW) relocation project. DHS has outgrown the current EPW site where it has resided for approximately 25 years. The second phase of this project will entail retaining an architectural firm and the Department of General Services, Architectural Services Division (ASD), to research potential locations for the DHS' EPW operations, as well as relocating certain administrative activities of the DHS Division of Primary Health that are currently located in downtown Sacramento. The architects and ASD will identify two to three potential locations for the EPW relocation project. In consultation with ASD, the architectural firm will deliver floor plans and specifications for the potential locations, thus enabling DHS and County leadership to determine which location is best suited for DHS relocation in Summer 2027. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					
PCR - Funding for Patient Rights Contract - BHS					
	120,236	—	120,236	—	—
Fund an increase funding to the expenditure agreement of \$120,236 to fund 2.0 additional FTE Patients' Right Advocates to align staff resources more closely with advocacy needs and mandated representation of mental health clients at certification review hearings. When an individual is hospitalized involuntarily, they have a right to due process. The consequences for noncompliance are possible lawsuits against the County, which may result in fines and penalties. Current capacity for Patients' Rights Advocates is not sufficient to advocate on behalf of the hospitalized individual. Increase the Consumer Self Help, Patient's Rights contract by \$120,236 to support hiring two additional Patient's Rights Advocates to ensure we meet our State mandate to provide patient advocacy services in Lanterman-Petrus Short (LPS) designated facilities. These services ensure the statutory and constitutional rights of persons identified as mental health clients, a required component of involuntary hearings to protect patient's rights. (Cal. W&I Code § 5520). Funded with Patient Care Revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					

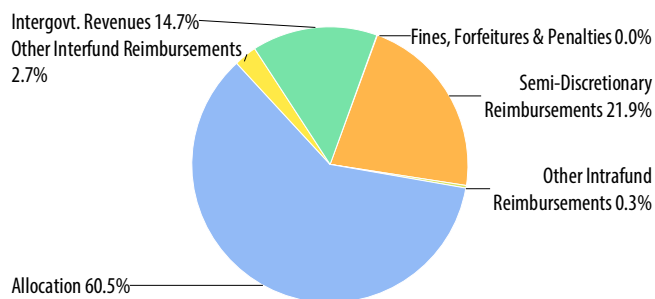
Correctional Health Services
Department Structure
Timothy Lutz, Director



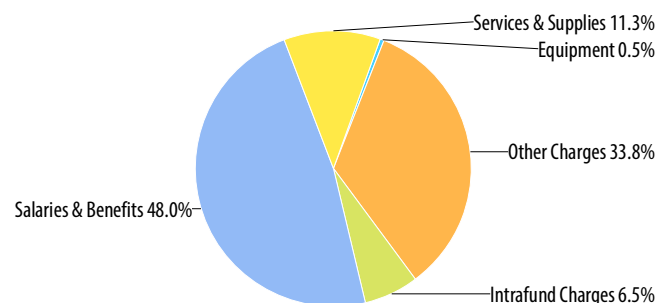
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Correctional Health Services (CHS) provides healthcare services to adults incarcerated at the Main Jail and the Rio Cosumnes Correctional Center, and to youth detained in the County's Youth Detention Facility. Services include physical health, behavioral health, dental, pharmaceutical, and ancillary services. Health care is both preventive and therapeutic, and designed to provide for the physical and behavioral health needs of those incarcerated or detained, consistent with community standards of care and practice. Since Fiscal Year 2024-25, the CHS budget unit is comprised of Adult Correctional Health and Juvenile Correctional Health, each maintaining its own program:

- Adult Correctional Health
- Juvenile Correctional Health

Goals

- To meet the County's mandated requirement to provide health care and behavioral health services to detained youth and an expanding adult inmate population while containing costs through aggressive case management and a cost-effective health delivery system.
- To work in partnership with the Sheriff's Office correctional staff to ensure health care and behavioral health services are provided in a safe and effective manner.
- To achieve and maintain compliance with the Mays Consent Decree requirements and adhere to standards for Juvenile Correctional Facilities using evidence based standards of practice.

Accomplishments

- Adult Correctional intake process at booking has improved with four private nurse intake stations and a two-phased screening process. Multiple measures are in place to ensure greater patient safety during the booking process including the use of colored bands to indicate patient triage acuity and more frequent welfare checks and assessments on each patient housed in the Medical Observation Cell.
- The Main Jail installed confidential booths in every wing of each floor 3 through 8 which improves the ability to see patients for healthcare encounters.
- Juvenile Correctional Health purchased a new pill packer for its pharmacy, implemented a new service for ongoing staff education, and added physical therapy and gastrointestinal specialists for improved patient care.

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					
Adult Correctional Health	\$103,049,853	\$113,506,714	\$130,272,872	\$16,766,158	14.8%
Juvenile Correctional Health	\$—	\$13,410,588	\$15,388,304	\$1,977,716	14.7%
Gross Expenditures/Appropriations	\$103,049,853	\$126,917,302	\$145,661,176	\$18,743,874	14.8%
Total Intrafund Reimbursements	\$(15,872)	\$(361,764)	\$(381,009)	\$(19,245)	5.3%
Total Expenditures/Appropriations	\$103,033,981	\$126,555,538	\$145,280,167	\$18,724,629	14.8%
Revenue	\$8,595,165	\$21,115,913	\$21,466,745	\$350,832	1.7%
Total Interfund Reimbursements	\$17,921,297	\$21,244,162	\$35,740,877	\$14,496,715	68.2%
Total Revenue	\$26,516,462	\$42,360,075	\$57,207,622	\$14,847,547	35.1%
Net Cost	\$76,517,519	\$84,195,463	\$88,072,545	\$3,877,082	4.6%
Positions	251.5	284.0	306.9	22.9	8.1%

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					
Salaries & Benefits	\$46,602,370	\$64,850,736	\$69,848,042	\$4,997,306	7.7%
Services & Supplies	\$19,306,598	\$16,270,176	\$16,492,936	\$222,760	1.4%
Other Charges	\$32,576,548	\$37,712,570	\$49,223,717	\$11,511,147	30.5%
Equipment	\$725,737	\$483,467	\$693,467	\$210,000	43.4%
Intrafund Charges	\$3,838,599	\$7,600,353	\$9,403,014	\$1,802,661	23.7%
Gross Expenditures/Appropriations	\$103,049,853	\$126,917,302	\$145,661,176	\$18,743,874	14.8%
Other Intrafund Reimbursements	\$(15,872)	\$(361,764)	\$(381,009)	\$(19,245)	5.3%
Total Intrafund Reimbursements	\$(15,872)	\$(361,764)	\$(381,009)	\$(19,245)	5.3%
Total Expenditures/Appropriations	\$103,033,981	\$126,555,538	\$145,280,167	\$18,724,629	14.8%
Fines, Forfeitures & Penalties	\$16,945	\$53,000	\$51,935	\$(1,065)	(2.0)%
Intergovernmental Revenues	\$8,391,274	\$21,062,913	\$21,414,810	\$351,897	1.7%
Charges for Services	\$41,090	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$145,855	\$—	\$—	\$—	—%
Revenue	\$8,595,165	\$21,115,913	\$21,466,745	\$350,832	1.7%
Other Interfund Reimbursements	\$—	\$113,889	\$3,898,953	\$3,785,064	3,323.5%
Semi-Discretionary Reimbursements	\$17,921,297	\$21,130,273	\$31,841,924	\$10,711,651	50.7%
Total Interfund Reimbursements	\$17,921,297	\$21,244,162	\$35,740,877	\$14,496,715	68.2%
Total Revenue	\$26,516,462	\$42,360,075	\$57,207,622	\$14,847,547	35.1%
Net Cost	\$76,517,519	\$84,195,463	\$88,072,545	\$3,877,082	4.6%
Positions	251.5	284.0	306.9	22.9	8.1%

Summary of Changes

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

Position counts have increased by 22.9 FTE from the prior year Adopted Budget due to:

- 13.9 FTE net mid-year increase.
- 1.0 FTE recommended base decrease – 1.0 vacant.
- 10.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Adult Correctional Health	8,562,555	—	2,302,000	6,260,555	10.0
Juvenile Correctional Health	413,428	—	400,000	13,428	—

Adult Correctional Health

Program Overview

Adult Correctional Health administers all legally mandated health and mental health services provided to adult inmates held in the County jail system. These services include physical health, behavioral health, dental, pharmaceutical, and ancillary services. Health care is both preventive and therapeutic, and designed to provide for the physical and behavioral health of the inmate population consistent with community standards of care and practice.

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	\$46,602,370	\$57,424,821	\$60,844,728	\$3,419,907	6.0%
Services & Supplies	\$19,306,598	\$15,758,265	\$16,055,649	\$297,384	1.9%
Other Charges	\$32,576,548	\$35,012,570	\$46,123,717	\$11,111,147	31.7%
Equipment	\$725,737	\$433,467	\$693,467	\$260,000	60.0%
Intrafund Charges	\$3,838,599	\$4,877,591	\$6,555,311	\$1,677,720	34.4%
Gross Expenditures/Appropriations	\$103,049,853	\$113,506,714	\$130,272,872	\$16,766,158	14.8%
Other Intrafund Reimbursements	\$(15,872)	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(15,872)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$103,033,981	\$113,506,714	\$130,272,872	\$16,766,158	14.8%
Fines, Forfeitures & Penalties	\$16,945	\$53,000	\$51,935	\$(1,065)	(2.0)%
Intergovernmental Revenues	\$8,391,274	\$15,926,503	\$16,081,900	\$155,397	1.0%
Charges for Services	\$41,090	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$145,855	\$—	\$—	\$—	—%
Revenue	\$8,595,165	\$15,979,503	\$16,133,835	\$154,332	1.0%
Other Interfund Reimbursements	\$—	\$110,224	\$2,809,298	\$2,699,074	2,448.7%
Semi-Discretionary Reimbursements	\$17,921,297	\$19,566,569	\$30,278,220	\$10,711,651	54.7%
Total Interfund Reimbursements	\$17,921,297	\$19,676,793	\$33,087,518	\$13,410,725	68.2%
Total Revenue	\$26,516,462	\$35,656,296	\$49,221,353	\$13,565,057	38.0%
Net Cost	\$76,517,519	\$77,850,418	\$81,051,519	\$3,201,101	4.1%
Positions	251.5	253.5	268.5	15.0	5.9%

Summary of Changes

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

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

- An increase in negotiated salary and benefits costs.
- An increase in salaries and benefits costs due to Mid-year FTE salary resolution amendments.
- An increase in administrative overhead costs.
- An increase in allocated costs for County Facility Use Charges, offset by a decrease in Pension Obligation Bonds cost.
- An increase in UC Davis mental health contract base contract costs.
- Recommended growth detailed later in this section.

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

- A decrease in CalAIM Medi-Cal program revenue due to moving the go-live date to 2026.
- A decrease in the Department of State Hospitals grants due to restructuring of payments in the new contract term.
- An increase in 1991 Mental Health Realignment for existing programs and activities.
- An increase in 2011 Assembly Bill 109 Realignment allocation for existing programs and activities.
- An increase in Interfund Reimbursement from restricted accounts for eligible expenses related to CalAIM planning and implementation.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CHS - Add 2.0 FTE for Chronic Care Team - ACH					
	381,887	—	—	381,887	2.0
Add 2.0 FTE Registered Nurse D/CF Lv 2 for Chronic Care sick calls to address deficiencies in the Mays Consent Decree monitoring report. Chronic care concerns were mentioned in over 50% of the deficiencies in the recent monitoring report. The new Chronic Care Team will provide timely and appropriate triage and care for patients with chronic conditions to help address ongoing health concerns. This program will help ensure timely access to care and the provision of proper care for chronic care patients. Nurses will triage patients with chronic conditions differently than a typical patient due to their more complicated health histories. Case management nurses will handle all specialty referrals for these patients. Creation of permanent County staff will reduce Registry costs, particularly for Case Management.					
CHS - Funding for 1 XT Cabinets - ACH					
	130,000	—	—	130,000	—
Increased funding of \$130,000 to purchase one XT Cabinet that automatically dispenses medications. The unit provides automated inventory control and oversight, tracks expiration dates of medications, and helps to ensure medications are dispensed to specific patients. The unit will help with controls to ensure medications are dispensed appropriately and that inventory is used prior to expiration. The new unit will eliminate waste in both purchases and expired medication by better tracking usage and resupply needs. This unit also addresses medication dispensing compliance issues related to the Mays Consent Decree.					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CHS - Funding for APU Expansion - ACH					
	1,290,575	—	—	1,290,575	8.0
Add 8.0 FTE Registered Nurse D/CF Lv 2, increase the UC Davis mental health services contract by \$2,761,273, and a one-time cost of \$130,000 to purchase an XT cabinet to dispense pharmaceuticals for patients in the unit. The Acute Psychiatric Unit (APU) houses the patients requiring the highest level of psychiatric care, and expansion will help patients receive critical care as required under the Mays Consent Decree. The growth request in Fiscal Year 2025-26 is for only 3 months of ongoing costs for staffing (\$470,257) and UC Davis contract (\$690,318), but 100% of one-time costs. This unit will require substantial tenant improvements in the facility before APU will be operational, with a target completion date of late Spring 2026. The Department of General Services will fund the construction with capital construction funds, and the Sheriff's Office will also request additional custody staff for the unit. Contingent on the approval of a growth request in Sheriff Budget Unit (BU 7400000).					
CHS - Funding for Exodus Contract - ACH					
	300,000	—	—	300,000	—
Fund \$300,000 in appropriations for the County's ongoing contract with Exodus Project. This contract was held by Public Defender through June 30, 2025. Since the scope of work is more in line with the pre- and post-release projects handled by Adult Correctional Health (ACH) with the Justice Involved population, ACH is requesting to reassign this contract to ACH in Fiscal Year 2025-26.					
CHS - Funding for Prop 47 - ACH					
	2,302,000	—	2,302,000	—	—
Add ongoing appropriations for Prop 47 contract pass through costs, requesting \$2,302,000 in Fiscal Year (FY) 2025-26, \$2,302,000 in FY 2026-27, and \$1,724,750 in FY 2027-28. If budgeted costs are not fully expended in a FY, the remaining appropriations will roll to the next FY, until the performance period ends on 3/31/28. These appropriations will also be used to fund a Prop 47 contract held by the Dept. of Homeless Services and Housing (DHS), budgeted as a transfer of \$1,213,000. Prop 47 is a state grant from the Board of State and Community Corrections and was awarded to DHS in October 2024. The grant requires at least 50% of the award be passed through to community providers with the goal of reducing homelessness and recidivism. Community providers will provide services to inmates as they are released from jail to connect them with housing and other services. These costs are fully funded by the grant. Contingent on the approval of a linked growth request in DHS (BU 5820000).					
CHS - Increase UCD contract for Program Support - ACH					
	303,059	—	—	303,059	—
Increase the UC Davis (UCD) mental health services contract by \$303,059 to fund 1.0 UCD FTE to increase the program support for the entire program. This request improves administrative support and quality improvement (QI) review across all UCD's programs. QI is a requirement of the Mays Consent Decree, and requires that the staff's work is audited and that proof of practice/continuous quality improvement is provided. Currently, there is only one QI employee who is not meeting the review requirements for Mays, and not enough administrative staff so clinicians are completing their own routine paperwork, taking them away from patient care. Approval of this request would improve timely access to care by reassigning administrative tasks to appropriate job classes and would improve QI efforts to better meet Mays Consent Decree requirements.					
CHS - Increase UCD MH Svcs at Main Jail/RCCC - ACH					
	3,855,034	—	—	3,855,034	—
Increase the UC Davis (UCD) mental health services contract by \$3,855,034 to fund cost increases required to maintain the contract's current level of mental health services in the Main Jail and Rio Cosumnes Correctional Center (RCCC). This contract funds ongoing services for Outpatient, Inpatient, Intensive Outpatient Program, Enhanced Outpatient Program, Enhanced Programs and Administration, Jail-Based Competency Treatment, and Early Access and Stabilization Services. As UCD incurs cost increases from cost of living adjustments and overhead increases, the base contract costs to the County must increase in order to maintain current staffing levels and the required level of service to continue to address the Mays Consent Decree's mental health requirements. Approval of the request will increase mental health services available in the jails, and improve timely access to care.					

Juvenile Correctional Health

Program Overview

Juvenile Correctional Health provides high quality health care services to detained youth by ensuring effective and efficient service delivery in collaboration with the Sacramento County Probation Department, DHS Behavioral Health, and community service agencies. Services include physical health, behavioral health, dental, pharmaceutical, and ancillary 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	\$—	\$7,425,915	\$9,003,314	\$1,577,399	21.2%
Services & Supplies	\$—	\$511,911	\$437,287	\$(74,624)	(14.6)%
Other Charges	\$—	\$2,700,000	\$3,100,000	\$400,000	14.8%
Equipment	\$—	\$50,000	\$—	\$(50,000)	(100.0)%
Intrafund Charges	\$—	\$2,722,762	\$2,847,703	\$124,941	4.6%
Gross Expenditures/Appropriations	\$—	\$13,410,588	\$15,388,304	\$1,977,716	14.7%
Other Intrafund Reimbursements	\$—	\$(361,764)	\$(381,009)	\$(19,245)	5.3%
Total Intrafund Reimbursements	\$—	\$(361,764)	\$(381,009)	\$(19,245)	5.3%
Total Expenditures/Appropriations	\$—	\$13,048,824	\$15,007,295	\$1,958,471	15.0%
Intergovernmental Revenues	\$—	\$5,136,410	\$5,332,910	\$196,500	3.8%
Revenue	\$—	\$5,136,410	\$5,332,910	\$196,500	3.8%
Other Interfund Reimbursements	\$—	\$3,665	\$1,089,655	\$1,085,990	29,631.4%
Semi-Discretionary Reimbursements	\$—	\$1,563,704	\$1,563,704	\$—	—%
Total Interfund Reimbursements	\$—	\$1,567,369	\$2,653,359	\$1,085,990	69.3%
Total Revenue	\$—	\$6,703,779	\$7,986,269	\$1,282,490	19.1%
Net Cost	\$—	\$6,345,045	\$7,021,026	\$675,981	10.7%
Positions	—	30.5	38.4	7.9	25.9%

Summary of Changes

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

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

- An increase in negotiated salary and benefits costs.
- An increase in salaries and benefits costs due to Mid-year FTE salary resolution amendments.
- A decrease in equipment due to one-time appropriations ending in FY 2024-25.

- An increase in intrafund reimbursement due to higher salary costs charged to Probation for services at the Adult Day Reporting Centers.
- Recommended growth detailed later in this section.

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

- A decrease in CalAIM Medi-Cal program revenue due to moving the go-live date to 2026.
- An increase in Interfund Reimbursement from restricted accounts for eligible expenses related to CalAIM planning and implementation.
- A decrease in American Rescue Plan Act (ARPA) funding since the project have been completed.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CHS - Funding for Voluntary Rate Range Program - JCH					
	400,000	—	400,000	—	—

Increase funding for the Voluntary Rate Range Program participatory amount by \$400,000, from \$2,600,000 to \$3,000,000. The amount required to pay the state to participate in VRRP varies each year, is not an amount that can be easily estimated or controlled by the County, and is not known in time for budget preparation. To ensure sufficient appropriations to participate, the growth request is required. Only the actual required cost will be paid to the state, and the revenue received exceeds the payment made by the County for participation in this program. Program participation is critical to reducing the general fund requirements in Juvenile Correctional Health (JCH) by approximately \$3M a year. Turnaround times in the program are very short. If the appropriations are not increased now in anticipation of increased contract costs, JCH may not be able to request appropriation adjustments in time to participate in the program and meet deadlines, and an additional \$3M general fund draw will be realized.

CHS - Reallocate 0.3 FTE Physician 3 to 0.5 FTE Physician 3 - JCH					
	13,428	—	—	13,428	—

Reallocate a filled 0.3 FTE Physician 3 D/CF to 0.5 FTE Physician 3 D/CF, and delete a vacant 0.2 FTE Physician 3 D/CF on an ongoing basis. Increasing the FTE from 0.3 to 0.5 will better address all primary healthcare needs for patients at the Youth Detention Facility by expanding the Medication Assisted Treatment program. The 0.2 FTE Physician 3 D/CF has been vacant since it was reallocated in 2023. It is difficult to recruit physicians for less than 0.5 FTE, and the 0.2 FTE will likely remain vacant indefinitely which causes the division to require staff to work over their allotted hours per week, or to hire registry staff to meet patient care demands. The requested change does not change FTE counts but does add nominal benefits costs to the 0.5 FTE position.

Health - Medical Treatment Payments

Budget Unit Functions & Responsibilities

The Department of Health Services utilizes **Health – Medical Treatment Payments** to administer and manage a variety of health related programs. These programs authorize and refer patients meeting medical necessity criteria to secondary (diagnostic and specialty care) and tertiary (hospital level) care providers. Services are provided through the following programs:

- California Children's Services (CCS)
- Health Provider Payments

Goals

- Adjudicate any claims related to the County's safety net mandate within 30 days of receipt.
- Continue to provide specialty care services for patients in the Healthy Partners program that increase the quality of life for patients and prevent more costly inpatient or emergency room care.

Accomplishments

- California Children's Services (CCS) has provided medical and financial eligibility and case management services to 8200+ children, ages 0-21 years, across Sacramento County in Fiscal Year 2024-25. Our Medical Therapy Units have provided Occupational and Physical Therapy services to 846 children, including assistance with Durable Medical Equipment, such as wheelchairs, walkers, and also with orthotics fittings.
- CCS launched its first Client Satisfaction Survey that went out to all CCS clients and overall CCS services were rated 4/5.
- While enrollment has decreased, the Healthy Partners Program continues to provide services as needed to underinsured patients who may not yet qualify for Medi-Cal or require assistance navigating the healthcare system. This ongoing support ensures that vulnerable individuals still have access to critical primary and specialty care 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					
California Children's Services	\$301,286	\$228,432	\$228,432	\$—	—%
Health Provider Payments	\$666,560	\$1,862,918	\$555,000	\$(1,307,918)	(70.2)%
Gross Expenditures/Appropriations	\$967,846	\$2,091,350	\$783,432	\$(1,307,918)	(62.5)%
Total Expenditures/Appropriations	\$967,846	\$2,091,350	\$783,432	\$(1,307,918)	(62.5)%
Total Interfund Reimbursements	\$967,847	\$1,992,208	\$783,432	\$(1,208,776)	(60.7)%
Total Revenue	\$967,847	\$1,992,208	\$783,432	\$(1,208,776)	(60.7)%
Net Cost	\$(1)	\$99,142	\$—	\$(99,142)	(100.0)%

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	\$917,484	\$1,891,350	\$583,432	\$(1,307,918)	(69.2)%
Intrafund Charges	\$50,362	\$200,000	\$200,000	\$—	—%
Gross Expenditures/Appropriations	\$967,846	\$2,091,350	\$783,432	\$(1,307,918)	(62.5)%
Total Expenditures/Appropriations	\$967,846	\$2,091,350	\$783,432	\$(1,307,918)	(62.5)%
Semi-Discretionary Reimbursements	\$967,847	\$1,992,208	\$783,432	\$(1,208,776)	(60.7)%
Total Interfund Reimbursements	\$967,847	\$1,992,208	\$783,432	\$(1,208,776)	(60.7)%
Total Revenue	\$967,847	\$1,992,208	\$783,432	\$(1,208,776)	(60.7)%
Net Cost	\$(1)	\$99,142	\$—	\$(99,142)	(100.0)%

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.

California Children's Services

Program Overview

California Children's Services (CCS) provides case managed authorization of medically necessary secondary and tertiary (diagnostic, specialty care, inpatient) services to children with eligible medical conditions under age 21 whose families meet financial eligibility 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					
Other Charges	\$301,286	\$228,432	\$228,432	\$—	—%
Gross Expenditures/Appropriations	\$301,286	\$228,432	\$228,432	\$—	—%
Total Expenditures/Appropriations	\$301,286	\$228,432	\$228,432	\$—	—%
Semi-Discretionary Reimbursements	\$301,286	\$228,432	\$228,432	\$—	—%
Total Interfund Reimbursements	\$301,286	\$228,432	\$228,432	\$—	—%
Total Revenue	\$301,286	\$228,432	\$228,432	\$—	—%
Net Cost	\$—	\$—	\$—	\$—	—%

Summary of Changes

There is no change in total appropriations or revenue.

Health Provider Payments

Program Overview

The **Health Provider Payments** account provides funding for authorized lab services, diagnostics, and specialty services provided to assigned enrollees in the Healthy Partners Program. The Healthy Partners Program provides primary and preventative health care services to low-income, undocumented adults residing in 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					
Other Charges	\$616,198	\$1,662,918	\$355,000	\$(1,307,918)	(78.7)%
Intrafund Charges	\$50,362	\$200,000	\$200,000	\$—	—%
Gross Expenditures/Appropriations	\$666,560	\$1,862,918	\$555,000	\$(1,307,918)	(70.2)%
Total Expenditures/Appropriations	\$666,560	\$1,862,918	\$555,000	\$(1,307,918)	(70.2)%
Semi-Discretionary Reimbursements	\$666,561	\$1,763,776	\$555,000	\$(1,208,776)	(68.5)%
Total Interfund Reimbursements	\$666,561	\$1,763,776	\$555,000	\$(1,208,776)	(68.5)%
Total Revenue	\$666,561	\$1,763,776	\$555,000	\$(1,208,776)	(68.5)%
Net Cost	\$(1)	\$99,142	\$—	\$(99,142)	(100.0)%

Summary of Changes

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

The change in total appropriations is due to:

- A decrease in specialty services as fewer patients are expected in FY 2025-26 due to the Medi-Cal expansion to younger population of ages 26 to 49.

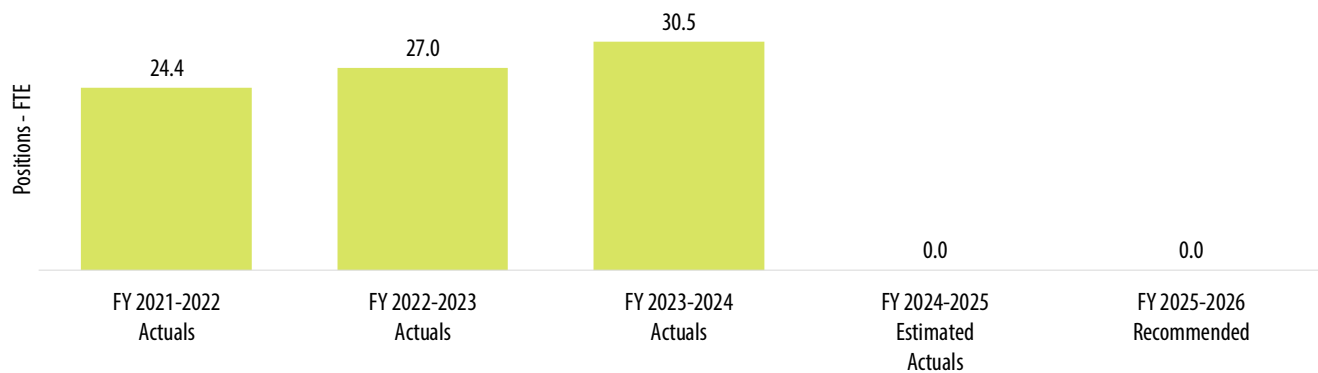
The change in total revenue, including interfund reimbursements is due to:

- A shift in 1991 Realignment Public Health allocation to the Health Services operating budget (BU 7200000).

Juvenile Medical Services
Department Structure
Timothy Lutz, Director



Staffing Trend



Budget Unit Functions & Responsibilities

Juvenile Medical Services has been moved to the Correctional Health Services budget unit (BU 7410000).
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					
Juvenile Medical Services	\$11,494,467	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$11,494,467	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(479,398)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$11,015,069	\$—	\$—	\$—	—%
Revenue	\$5,281,328	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$1,497,585	\$—	\$—	\$—	—%
Total Revenue	\$6,778,913	\$—	\$—	\$—	—%
Net Cost	\$4,236,156	\$—	\$—	\$—	—%
Positions	30.5	—	—	—	—%

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	\$6,575,873	\$—	\$—	\$—	—%
Services & Supplies	\$448,975	\$—	\$—	\$—	—%
Other Charges	\$1,990,674	\$—	\$—	\$—	—%
Equipment	\$44,307	\$—	\$—	\$—	—%
Intrafund Charges	\$2,434,638	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$11,494,467	\$—	\$—	\$—	—%
Other Intrafund Reimbursements	\$(479,398)	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(479,398)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$11,015,069	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$5,281,328	\$—	\$—	\$—	—%
Revenue	\$5,281,328	\$—	\$—	\$—	—%
Semi-Discretionary Reimbursements	\$1,497,585	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$1,497,585	\$—	\$—	\$—	—%
Total Revenue	\$6,778,913	\$—	\$—	\$—	—%
Net Cost	\$4,236,156	\$—	\$—	\$—	—%
Positions	30.5	—	—	—	—%

Mental Health Services Act

Budget Unit Functions & Responsibilities

Mental Health Services Act (MHSA) provides financing to develop and expand community-based mental health programs in Sacramento County. Revenues are generated from a one percent tax on personal income in excess of \$1 million approved by voters in November 2004 (Proposition 63). Services are provided through the following programs:

- Community Support Services, which funds mental health treatment for youth and their families.
- Innovation, which provides funding for testing new mental health practices.
- Prevention and Early Intervention, which provides programs to prevent mental illness from becoming more severe.
- Technical Needs, which provides funding for technology to improve MHSA service delivery.
- Workforce Education and Training, which provides funding to train staff that work in the public mental health system.

Goals

- To maintain a broad continuum of mental health services to serve individuals with a serious mental illness and children with a serious emotional disturbance, while maintaining compliance with the requirements of the MHSA.
- To ensure the MHSA fund balances are spent as approved by the Board of Supervisors, including implementation of new and expanded programs.
- To implement the new semi-statewide electronic health record as we move into payment reform under CalAIM.

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Community Services and Supports	\$112,514,862	\$111,635,475	\$82,354,104	\$(29,281,371)	(26.2)%
Innovation	\$3,867,920	\$8,423,225	\$9,621,508	\$1,198,283	14.2%
Prevention and Early Intervention	\$16,711,489	\$21,968,220	\$20,467,198	\$(1,501,022)	(6.8)%
Technical Needs	\$6,660,358	\$6,560,571	\$2,584,978	\$(3,975,593)	(60.6)%
Workforce Education and Training	\$1,792,398	\$2,262,151	\$1,236,937	\$(1,025,214)	(45.3)%
Gross Expenditures/Appropriations	\$141,547,027	\$150,849,642	\$116,264,725	\$(34,584,917)	(22.9)%
Total Intrafund Reimbursements	\$(14,075,391)	\$(4,501,536)	\$(3,222,784)	\$1,278,752	(28.4)%
Total Expenditures/Appropriations	\$127,471,636	\$146,348,106	\$113,041,941	\$(33,306,165)	(22.8)%
Provision for Reserves	\$39,734,524	\$4,667,552	\$—	\$(4,667,552)	(100.0)%
Total Financing Uses	\$167,206,160	\$151,015,658	\$113,041,941	\$(37,973,717)	(25.1)%
Revenue	\$140,899,549	\$119,322,203	\$101,290,870	\$(18,031,333)	(15.1)%
Total Revenue	\$140,899,549	\$119,322,203	\$101,290,870	\$(18,031,333)	(15.1)%
Total Use of Fund Balance	\$(2,101,187)	\$31,693,455	\$11,751,071	\$(19,942,384)	(62.9)%
Total Financing Sources	\$138,798,362	\$151,015,658	\$113,041,941	\$(37,973,717)	(25.1)%
Net Cost	\$28,407,797	\$—	\$—	\$—	—%

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	\$127,471,636	\$146,348,106	\$113,041,941	\$(33,306,165)	(22.8)%
Intrafund Charges	\$14,075,391	\$4,501,536	\$3,222,784	\$(1,278,752)	(28.4)%
Gross Expenditures/Appropriations	\$141,547,027	\$150,849,642	\$116,264,725	\$(34,584,917)	(22.9)%
Intrafund Reimbursements within Department	\$(14,075,391)	\$(4,501,536)	\$(3,222,784)	\$1,278,752	(28.4)%
Total Intrafund Reimbursements	\$(14,075,391)	\$(4,501,536)	\$(3,222,784)	\$1,278,752	(28.4)%
Total Expenditures/Appropriations	\$127,471,636	\$146,348,106	\$113,041,941	\$(33,306,165)	(22.8)%
Provision for Reserves	\$39,734,524	\$4,667,552	\$—	\$(4,667,552)	(100.0)%
Total Financing Uses	\$167,206,160	\$151,015,658	\$113,041,941	\$(37,973,717)	(25.1)%
Revenue from Use Of Money & Property	\$6,382,659	\$6,679,999	\$7,387,400	\$707,401	10.6%
Intergovernmental Revenues	\$134,516,890	\$112,642,204	\$93,903,470	\$(18,738,734)	(16.6)%
Revenue	\$140,899,549	\$119,322,203	\$101,290,870	\$(18,031,333)	(15.1)%
Total Revenue	\$140,899,549	\$119,322,203	\$101,290,870	\$(18,031,333)	(15.1)%
Reserve Release	\$11,035,216	\$60,101,252	\$19,368,008	\$(40,733,244)	(67.8)%
Fund Balance	\$(13,136,403)	\$(28,407,797)	\$(7,616,937)	\$20,790,860	(73.2)%
Total Use of Fund Balance	\$(2,101,187)	\$31,693,455	\$11,751,071	\$(19,942,384)	(62.9)%
Total Financing Sources	\$138,798,362	\$151,015,658	\$113,041,941	\$(37,973,717)	(25.1)%
Net Cost	\$28,407,797	\$—	\$—	\$—	—%

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.

Community Services and Supports

Program Overview

Community Services and Supports (CSS) provides ongoing funding for mental health treatment services and supports for children/youth and their families living with severe emotional disturbance and adults living with a serious mental illness. CSS funds are also used to support and sustain the MHSA Housing program investments, as well as the time-limited funding for Innovation, Prevention and Early Intervention, Technical Needs, and Workforce Education and 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	\$98,439,471	\$107,133,939	\$79,131,320	\$(28,002,619)	(26.1)%
Intrafund Charges	\$14,075,391	\$4,501,536	\$3,222,784	\$(1,278,752)	(28.4)%
Gross Expenditures/Appropriations	\$112,514,862	\$111,635,475	\$82,354,104	\$(29,281,371)	(26.2)%
Total Expenditures/Appropriations	\$112,514,862	\$111,635,475	\$82,354,104	\$(29,281,371)	(26.2)%
Provision for Reserves	\$23,271,929	\$—	\$—	\$—	—%
Total Financing Uses	\$135,786,791	\$111,635,475	\$82,354,104	\$(29,281,371)	(26.2)%
Revenue from Use Of Money & Property	\$7,008,033	\$5,066,095	\$3,643,872	\$(1,422,223)	(28.1)%
Intergovernmental Revenues	\$102,148,348	\$82,760,000	\$71,366,640	\$(11,393,360)	(13.8)%
Revenue	\$109,156,381	\$87,826,095	\$75,010,512	\$(12,815,583)	(14.6)%
Total Revenue	\$109,156,381	\$87,826,095	\$75,010,512	\$(12,815,583)	(14.6)%
Reserve Release	\$4,075,391	\$54,864,631	\$8,923,884	\$(45,940,747)	(83.7)%
Fund Balance	\$(8,500,232)	\$(31,055,251)	\$(1,580,292)	\$29,474,959	(94.9)%
Total Use of Fund Balance	\$(4,424,841)	\$23,809,380	\$7,343,592	\$(16,465,788)	(69.2)%
Total Financing Sources	\$104,731,540	\$111,635,475	\$82,354,104	\$(29,281,371)	(26.2)%
Net Cost	\$31,055,251	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs in Health Services (BU 7200000).
- A decrease in MHSA funded appropriations budgeted in Health Services (BU 7200000) for eligible expenditures, as less revenue is projected.
- A decrease in CSS transfer to the Technological Needs component due to less projected need; transitioning from Avatar electronic health record to the Smart Care electronic health record.
- A decrease in CSS transfer to the Workforce Education and Training component due to less program need.

The change in total revenue is due to:

- A decrease in MHSA revenue due to less tax projected from millionaires.
- A decrease in anticipated interest earnings.

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

- Community Services and Supports Reserve has decreased \$8,923,884.

Innovation

Program Overview

Innovation provides time-limited funding to test new and/or improved mental health practices or approaches with the goal of increasing access, increasing quality, or promoting interagency collaboration.

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	\$3,867,920	\$8,423,225	\$9,621,508	\$1,198,283	14.2%
Gross Expenditures/Appropriations	\$3,867,920	\$8,423,225	\$9,621,508	\$1,198,283	14.2%
Total Expenditures/Appropriations	\$3,867,920	\$8,423,225	\$9,621,508	\$1,198,283	14.2%
Provision for Reserves	\$8,592,513	\$4,547,098	\$—	\$(4,547,098)	(100.0)%
Total Financing Uses	\$12,460,433	\$12,970,323	\$9,621,508	\$(3,348,815)	(25.8)%
Revenue from Use Of Money & Property	\$7,670,572	\$912,808	\$2,725,862	\$1,813,054	198.6%
Intergovernmental Revenues	\$6,737,541	\$5,370,000	\$4,695,170	\$(674,830)	(12.6)%
Revenue	\$14,408,113	\$6,282,808	\$7,421,032	\$1,138,224	18.1%
Total Revenue	\$14,408,113	\$6,282,808	\$7,421,032	\$1,138,224	18.1%
Reserve Release	\$2,409,825	\$—	\$7,679,379	\$7,679,379	—%
Fund Balance	\$2,330,009	\$6,687,515	\$(5,478,903)	\$(12,166,418)	(181.9)%
Total Use of Fund Balance	\$4,739,834	\$6,687,515	\$2,200,476	\$(4,487,039)	(67.1)%
Total Financing Sources	\$19,147,947	\$12,970,323	\$9,621,508	\$(3,348,815)	(25.8)%
Net Cost	\$(6,687,515)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs in Health Services (BU 7200000).
- An increase in MHSA funded appropriations budgeted in Health Services (BU 7200000) for eligible expenditures, funded by a reserve release.

The change in total revenue is due to:

- A decrease in MHSA revenue due to less tax projected from millionaires.
- An increase in anticipated interest earnings.

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

- Projects – Innovation Reserve has decreased \$7,679,379.

Prevention and Early Intervention

Program Overview

Prevention and Early Intervention provides on-going funding for programs and activities designed to prevent mental illness from occurring or becoming more severe and disabling.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Interfund Charges	\$16,711,489	\$21,968,220	\$20,467,198	\$(1,501,022)	(6.8)%
Gross Expenditures/Appropriations	\$16,711,489	\$21,968,220	\$20,467,198	\$(1,501,022)	(6.8)%
Total Expenditures/Appropriations	\$16,711,489	\$21,968,220	\$20,467,198	\$(1,501,022)	(6.8)%
Provision for Reserves	\$7,082,626	\$120,454	\$—	\$(120,454)	(100.0)%
Total Financing Uses	\$23,794,115	\$22,088,674	\$20,467,198	\$(1,621,476)	(7.3)%
Revenue from Use Of Money & Property	\$(4,867,549)	\$535,171	\$153,941	\$(381,230)	(71.2)%
Intergovernmental Revenues	\$25,625,215	\$24,500,000	\$17,841,660	\$(6,658,340)	(27.2)%
Revenue	\$20,757,665	\$25,035,171	\$17,995,601	\$(7,039,570)	(28.1)%
Total Revenue	\$20,757,665	\$25,035,171	\$17,995,601	\$(7,039,570)	(28.1)%
Reserve Release	\$4,500,000	\$—	\$2,266,089	\$2,266,089	—%
Fund Balance	\$(4,410,047)	\$(2,946,497)	\$205,508	\$3,152,005	(107.0)%
Total Use of Fund Balance	\$89,953	\$(2,946,497)	\$2,471,597	\$5,418,094	(183.9)%
Total Financing Sources	\$20,847,618	\$22,088,674	\$20,467,198	\$(1,621,476)	(7.3)%
Net Cost	\$2,946,497	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs in Health Services (BU 7200000).
- A decrease in MHSA funded appropriations budgeted in Health Services (BU 7200000) for eligible expenditures, as less revenue is projected.

The change in total revenue is due to:

- A decrease in MHSA revenue due to less tax projected from millionaires.
- A decrease in anticipated interest earnings.

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

- Prevention and Early Intervention Reserve has decrease \$2,266,089.

Technical Needs

Program Overview

Technical Needs provides time-limited funding for facilities and technological infrastructure for MHSA service delivery.

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	\$6,660,358	\$6,560,571	\$2,584,978	\$(3,975,593)	(60.6)%
Gross Expenditures/Appropriations	\$6,660,358	\$6,560,571	\$2,584,978	\$(3,975,593)	(60.6)%
Intrafund Reimbursements within Department	\$(12,075,391)	\$(3,500,000)	\$(2,023,592)	\$1,476,408	(42.2)%
Total Intrafund Reimbursements	\$(12,075,391)	\$(3,500,000)	\$(2,023,592)	\$1,476,408	(42.2)%
Total Expenditures/Appropriations	\$(5,415,033)	\$3,060,571	\$561,386	\$(2,499,185)	(81.7)%
Provision for Reserves	\$271,382	\$—	\$—	\$—	—%
Total Financing Uses	\$(5,143,651)	\$3,060,571	\$561,386	\$(2,499,185)	(81.7)%
Revenue from Use Of Money & Property	\$(2,233,916)	\$57,958	\$594,839	\$536,881	926.3%
Intergovernmental Revenues	\$—	\$12,204	\$—	\$(12,204)	(100.0)%
Revenue	\$(2,233,916)	\$70,162	\$594,839	\$524,677	747.8%
Total Revenue	\$(2,233,916)	\$70,162	\$594,839	\$524,677	747.8%
Reserve Release	\$—	\$3,089,403	\$498,656	\$(2,590,747)	(83.9)%
Fund Balance	\$(3,008,729)	\$(98,994)	\$(532,109)	\$(433,115)	437.5%
Total Use of Fund Balance	\$(3,008,729)	\$2,990,409	\$(33,453)	\$(3,023,862)	(101.1)%
Total Financing Sources	\$(5,242,645)	\$3,060,571	\$561,386	\$(2,499,185)	(81.7)%
Net Cost	\$98,994	\$—	\$—	\$—	—%

Summary of Changes

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

- An increase in negotiated salary and benefits costs in Health Services (BU 7200000).
- A decrease in MHSA funded appropriations budgeted in Health Services (BU 7200000) for eligible expenditures, as less revenue is projected.
- A decrease in intrafund transfer from the Community Services and Supports program based on less need; transitioning from the Avatar electronic health record to the Smart Care electronic health record.

The change in total revenue is due to:

- A decrease in MHSA revenue due to less tax projected from millionaires.

- An increase in anticipated interest earnings.

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

- Projects – Technical Needs Reserve has decreased \$498,656.

Workforce Education and Training

Program Overview

Workforce Education and Training (WET) provides time-limited funding with a goal to recruit, train and retain a diverse culturally and linguistically competent staff for the public mental health system. WET activities must be sustained by Community Services and Supports funding once dedicated WET funding is exhausted.

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	\$1,792,398	\$2,262,151	\$1,236,937	\$(1,025,214)	(45.3)%
Gross Expenditures/Appropriations	\$1,792,398	\$2,262,151	\$1,236,937	\$(1,025,214)	(45.3)%
Intrafund Reimbursements within Department	\$(2,000,000)	\$(1,001,536)	\$(1,199,192)	\$(197,656)	19.7%
Total Intrafund Reimbursements	\$(2,000,000)	\$(1,001,536)	\$(1,199,192)	\$(197,656)	19.7%
Total Expenditures/Appropriations	\$(207,602)	\$1,260,615	\$37,745	\$(1,222,870)	(97.0)%
Provision for Reserves	\$516,074	\$—	\$—	\$—	—%
Total Financing Uses	\$308,472	\$1,260,615	\$37,745	\$(1,222,870)	(97.0)%
Revenue from Use Of Money & Property	\$(1,194,481)	\$107,967	\$268,886	\$160,919	149.0%
Intergovernmental Revenues	\$5,786	\$—	\$—	\$—	—%
Revenue	\$(1,188,694)	\$107,967	\$268,886	\$160,919	149.0%
Total Revenue	\$(1,188,694)	\$107,967	\$268,886	\$160,919	149.0%
Reserve Release	\$50,000	\$2,147,218	\$—	\$(2,147,218)	(100.0)%
Fund Balance	\$452,596	\$(994,570)	\$(231,141)	\$763,429	(76.8)%
Total Use of Fund Balance	\$502,596	\$1,152,648	\$(231,141)	\$(1,383,789)	(120.1)%
Total Financing Sources	\$(686,098)	\$1,260,615	\$37,745	\$(1,222,870)	(97.0)%
Net Cost	\$994,570	\$—	\$—	\$—	—%

Summary of Changes

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

- An increase in negotiated salary and benefits costs in Health Services (BU 7200000).
- A decrease in MHSA funded appropriations budgeted in Health Services (BU 7200000) for eligible expenditures, as less revenue is projected.
- A decrease in intrafund transfer based on less need.

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

- An increase in anticipated interest earnings.

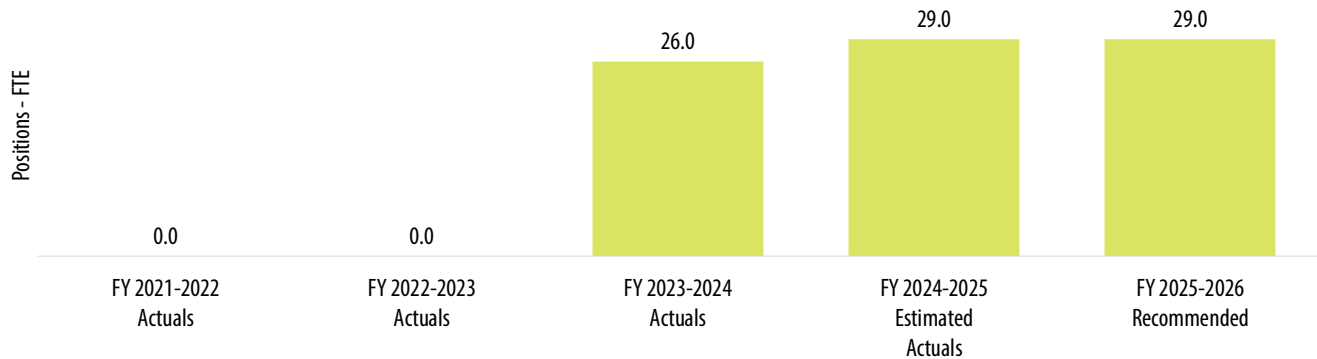
Reserve changes from the prior year Adopted Budget are detailed below:

- There are no changes to reserves.

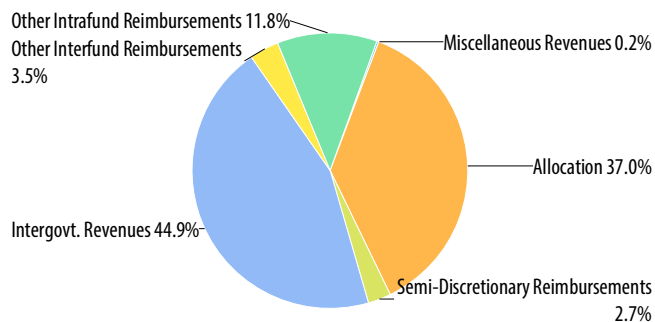
Homeless Services and Housing
Department Structure
Emily Halcon, Director



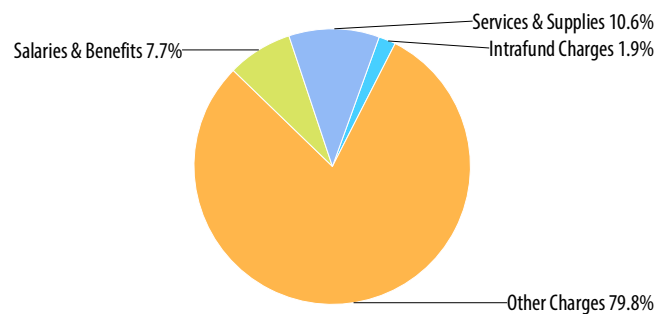
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Homeless Services and Housing** (DHS) budget unit was established as part of the FY 2023-24 Recommended Budget. The core purpose of the Department of Homeless Services and Housing is to oversee programs and projects that aim to prevent and end homelessness, as well as to coordinate the response of various County departments to provide services to those experiencing homelessness in Sacramento County. The work of DHS is in support of mitigating the impacts of unsheltered homelessness on the community. DHS brings together a collaborative team of County departments, social advocates, those with lived experience, businesses and community based organizations to focus on improving housing outcomes and reducing homelessness in Sacramento County.

Goals

- Develop programs that reduce homelessness, including targeted outreach and engagement, sheltering and transitional housing, permanent housing and supportive services.
- Support system wide investments and efforts to improve access and remove barriers to critical sheltering, housing, behavioral health and supportive services for people experiencing homelessness and those at risk of experiencing homelessness.
- Coordinate with internal and external partners to address community impacts of unsheltered homelessness.

Accomplishments

- DHS, in partnership with the State of California and the City of Sacramento welcomed guests into its third and largest-to-date Safe Stay Community Campus on Stockton Blvd. The site provides clients with 155 individual sleeping cabins (135 single and 20 double occupancy for identified couples or adult families), three meals a day, bathrooms and showers, laundry services, pet exercise/relief area, possession storage, case management and behavioral health services, job placement, housing assistance, and more.
- DHS used \$13.9 million to partner in the County's first public/private partnership in 32 units of permanent supportive housing units and 10 years of 30% Area Median Income (AMI) rental subsidies – which also supported a larger purchase of an additional 142 units of workforce housing. These units are a part of a comprehensive approach to serve those living unsheltered on the American River Parkway.
- DHS invested up to \$1,137,788 in funding to complete construction on Joshua's House, a facility that will provide comfort care for homeless individuals with terminal illnesses, after being discharged from an acute care hospital, to ensure they have end-of-life care and support so they can pass with dignity.

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					
Homeless Services and Housing	\$39,702,988	\$61,398,490	\$68,883,294	\$7,484,804	12.2%
Gross Expenditures/Appropriations	\$39,702,988	\$61,398,490	\$68,883,294	\$7,484,804	12.2%
Total Intrafund Reimbursements	\$(977,082)	\$(4,943,539)	\$(8,096,073)	\$(3,152,534)	63.8%
Total Expenditures/Appropriations	\$38,725,906	\$56,454,951	\$60,787,221	\$4,332,270	7.7%
Revenue	\$13,096,143	\$27,779,075	\$31,051,463	\$3,272,388	11.8%
Total Interfund Reimbursements	\$1,726,835	\$1,838,586	\$4,227,168	\$2,388,582	129.9%
Total Revenue	\$14,822,979	\$29,617,661	\$35,278,631	\$5,660,970	19.1%
Net Cost	\$23,902,927	\$26,837,290	\$25,508,590	\$(1,328,700)	(5.0)%
Positions	26.0	29.0	29.0	—	—%

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	\$3,538,148	\$4,767,723	\$5,284,030	\$516,307	10.8%
Services & Supplies	\$7,218,866	\$5,617,076	\$7,322,130	\$1,705,054	30.4%
Other Charges	\$28,175,650	\$49,670,739	\$54,934,679	\$5,263,940	10.6%
Intrafund Charges	\$770,324	\$1,342,952	\$1,342,455	\$(497)	(0.0)%
Gross Expenditures/Appropriations	\$39,702,988	\$61,398,490	\$68,883,294	\$7,484,804	12.2%
Other Intrafund Reimbursements	\$(977,082)	\$(4,943,539)	\$(8,096,073)	\$(3,152,534)	63.8%
Total Intrafund Reimbursements	\$(977,082)	\$(4,943,539)	\$(8,096,073)	\$(3,152,534)	63.8%
Total Expenditures/Appropriations	\$38,725,906	\$56,454,951	\$60,787,221	\$4,332,270	7.7%
Intergovernmental Revenues	\$12,959,834	\$27,619,880	\$30,897,385	\$3,277,505	11.9%
Miscellaneous Revenues	\$136,309	\$159,195	\$154,078	\$(5,117)	(3.2)%
Revenue	\$13,096,143	\$27,779,075	\$31,051,463	\$3,272,388	11.8%
Other Interfund Reimbursements	\$986	\$—	\$2,388,582	\$2,388,582	—%
Semi-Discretionary Reimbursements	\$1,725,849	\$1,838,586	\$1,838,586	\$—	—%
Total Interfund Reimbursements	\$1,726,835	\$1,838,586	\$4,227,168	\$2,388,582	129.9%
Total Revenue	\$14,822,979	\$29,617,661	\$35,278,631	\$5,660,970	19.1%
Net Cost	\$23,902,927	\$26,837,290	\$25,508,590	\$(1,328,700)	(5.0)%
Positions	26.0	29.0	29.0	—	—%

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Homeless Services and Housing	6,788,076	(2,426,758)	3,763,042	598,276	1.0

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, a decrease in budgeted salary savings (increases appropriations), partially offset by the deletion of a vacant position.
- Increases in allocated costs for property leases, facility use and new charges for property insurance associated with Safe Stay campuses.
- Increases in allocated costs for Telecommunication and Wide Area Network (WAN) charges.
- A decrease in allocated costs for Department of Technology (DTech) services fees.
- Increases in Mather Community Campus (MCC) maintenance and repair costs funded with one-time Community Development Block Grant (CDBG) Covid funding from the Sacramento Housing and Redevelopment Agency (SHRA).
- Increases in the Department of General Services (DGS) maintenance services for the Stockton Safe Stay funded with State Encampment Resolution Fund (ERF) funding.
- A decrease in intrafund charges from the Public Defender for Expungement Services funded with Homeless Housing, Assistance and Prevention (HHAP) funding. The Public Defender will continue these services with other identified funding.
- An increase in Adolfo Transitional Housing and Prevention, Intervention, and Diversion services contracts funded by State Housing and Community Development (HCD) intrafund reimbursement funding from Department of Child, Family and Adult Services (DCFAS).
- An increase in contract costs for Safe Stay Sites funded by Behavioral Health Bridge Housing (BHBH) intrafund reimbursement funding from the Department of Health Services (DHS).
- A decrease in expenditure contracts from the ramp down of the Full Service Rehousing Program (FSRP).
- A decrease in Housing and Homelessness Incentive Program (HHIP) contract costs funded by the State.
- A decrease in Landlord Engagement and Assistance Program (LEAP) contract costs funded by Federal American Rescue Plan Act (ARPA) funding.
- An increase in expenditure costs from the ramp up of a new scattered site housing project.
- An increase in expenditure costs from planned Capitalized Operating Subsidy Reserve (COSR) payments for an emerging permanent housing project.
- A decrease in expenditure costs from the ramp down of several ARPA project contracts.
- Recommended growth detailed later in this section.

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

- An increase in the American River Parkway (ARP) transfers from the Homeless Services and Housing Restricted Revenue Budget Unit (BU 5820800) to fund eligible expenditures for new housing projects.
- A decrease in American Rescue Plan Act (ARPA) revenue.
- A decrease in Housing and Homelessness Incentive Program (HHIP) revenues
- An increase in Housing for Healthy California revenue.
- An increase in one-time Community Development Block Grant (CDBG) Covid funding from the Sacramento Housing and Redevelopment Agency (SHRA).
- An increase in State Encampment Resolution Fund (ERF) funding.
- An increase in Homeless Housing, Assistance and Prevention (HHAP) funding.
- Recommended growth detailed later in this section.

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.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHSH - Add 1.0 FTE Human Services Program Planner, Range B - Behavioral Health Services Integration					
	188,301	(207,258)	—	(18,957)	1.0

Add funding for an Intrafund agreement with the Department of Health Services (DHS) Behavioral Health Services (BHS) in the amount of \$199,258 (includes salaries and overhead) to fund a new 1.0 FTE Human Services Program Planner, Range B position, with additional one-time costs of \$1,000 for a cellphone, \$4,000 for furniture set-up, \$3,000 for computer equipment. This new position will provide planning and oversight for programs to be created under new State health initiatives, including CalAIM, Proposition 1, and Proposition 47. The intrafund agreement will support this collaborative work between the Department of Homeless and Housing Services (DHSH) and DHS and will help develop programs to be funded under these new funding initiatives. This position will also work with existing DHSH staff to inform braiding of these funds into existing programs administered by DHSH. \$18,957 of this reimbursement will offset existing base expenditures and be used to support a portion of administrative overhead costs. Staffing for this position will be an ongoing need to support DHSH's expanding services and coordination efforts. This request is contingent upon approval of a linked growth request in the DHS Budget (BU 7200000).

DHSH - Fund Mather Single Adults Program					
	617,233	—	—	617,233	—

A one-time increase of County General Fund to provide a one-time budget augmentation of up to 20% of the current contract in the amount of \$617,233 to support Mather Community Campus (MCC) Single Adults Emergency shelter program's operations serving up to 150 participants with 24/7 emergency shelter and support services. Approval of this funding will ensure the provider's ability to maintain competitive wages for shelter staff who are frontline workers overseeing day-to-day shelter operations, add additional staffing needed to support appropriate guest-to-staff ratios, continue providing meals to shelter guests, adjust for operational cost increases, provide financial assistance to help individuals secure housing to transition out of homelessness, and expand overall critical support services on campus in alignment with community standards.

The Department of Homeless Services and Housing (DHSH) is planning to publicly procure operators in Fiscal Year (FY) 2025-26 for new contracts starting in FY 2026-27. This one-time augmentation will provide an interim bridge to these shelter programs, allowing them to address some deferred program needs such as staff training, supplies and equipment, increased utility costs, etc.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHSH - Fund Prop 47 Program					
	1,213,000	(1,213,000)	—	—	—
Add Proposition (Prop) 47 funding via an intrafund transfer as a reimbursement from Department of Health Services (DHS) to Department of Homeless Services and Housing (DHSH) in the amount of \$1,213,000 to fund 70 beds at The Salvation Army Center for Hope shelter. This Prop 47 funding will provide those who are justice involved exiting the Sacramento County Jail with shelter and re-entry services and support the County's efforts to reduce recidivism by 35 percent by enhancing community reentry programs, expanding eligibility for services and supporting workforce development. This request is contingent upon approval of a linked growth request in the Department of Health Services - Correctional Health Services Budget (BU 7410000).					
DHSH - Fund Watt Ave Safe Stay Facility Use					
	507,529	—	507,529	—	—
Add State Homeless Housing, Assistance and Prevention Funding (HHAP) Round 4 grant revenue funding in the amount of \$507,529 to support the initial Watt Avenue Safe Stay campus facility use cost for the multifaceted consolidated operations. This total includes \$370,000 for facility charges, \$122,034 for utilities, \$7,408 for the improvement district, and \$8,087 for alarm services. These costs are essential for initial operations and maintenance of the Watt Avenue Safe Stay campus. Due to the County's advanced Allocated Cost Process (ACP) development timeline and various inter-departmental coordination efforts needed throughout the first half of the current Fiscal Year (FY), FY 2025-26 cost estimates have been planned as non-ACP charges that will be ongoing and captured in the subsequent FY Department of Homeless Service and Housing (DHSH) and Department of General Services (DGS) Allocated Cost Process (ACP) for annual budgeting. Approval of this request will ensure a timely start of operations, proper functioning of the campus in collaboration with DGS and support of both the program participants and staff.					
DHSH - Fund Watt Ave Safe Stay Operations					
	3,616,025	(1,006,500)	2,609,525	—	—
Add state Homeless Housing, Assistance and Prevention Funding (HHAP) Round 3 (\$2,128,809) and HHAP Round 4 (\$480,716) grant revenue funding and Behavioral Health Bridge Housing (BHBH) Round 3 (\$1,006,500) reimbursements transferred from Department of Health Services (DHS) to support Watt Safe Stay Campus shelter and operational costs in the amount of \$3,616,025 between January 1, 2026 to June 30, 2026. A full year of costs for the program is anticipated to be \$7 million or more and is fully funded with these revenue sources. This funding will help to address the immediate needs of people experiencing homelessness who also have serious behavioral health conditions, such as a serious mental illness (SMI) and/or a substance use disorder (SUD). This site will have the capacity to serve up to 225 individuals nightly through the use of sleeping cabins and includes case management services, rehousing, meals, onsite security, laundry and hygiene facilities and will have ongoing costs. DHSH is the operating partner for this program and holds the service agreements for bed space. This request is contingent upon approval of a linked growth request in the DHS Budget (BU 7200000).					
DHSH – Fund Mather Community Campus					
	—	—	—	—	—
Add \$100,000 for the Mather Community Campus (MCC) monthly landscaping, grounds and outdoor maintenance of 33-acres, including lawn care, weeds, trees, bushes, and shrubs. This is funded with an equivalent \$100,000 reduction of weather respite motel vouchers. Starting in Fiscal Year 2023-24, DHSH shifted seasonal weather sheltering to primarily a site based congregate shelter, reducing the need for motel voucher funding at levels in prior years. Based on the last two operational years of this new weather response, DHSH believes it can meet the demand for shelter during weather activations with a reduction of funding previously held for motel stays for those not eligible for congregate shelter or for 'surge' activation. The result is \$0 gross appropriations and a fully funded request. Approval of this request will reduce the financial burden our County contracted Community Based Organizations face annually and help to address the ongoing grounds maintenance needs of multiple campus areas, reduce fire risks and improve the safety for five different programs providing housing and shelter services and the overall 500 adults, youth and families living on the campus.					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHSH – Fund Mather Transitional Housing					
	89,000	—	89,000	—	—
Add a one-time increase of state Homeless Housing, Assistance and Prevention (HHAP) Round 4 funding to provide a one-time budget augmentation of up to 20% of the current contract for the Mather Community Campus (MCC) Transitional Housing for Families program's operational budget of \$89,000 to allow the current provider, Next Move Homeless Services, the ability to add security personnel and install a security camera system to improve the safety and well-being of the more than 25 families and 13 staff onsite. Additional funding from this request will be utilized to fill a gap in the current budget to support the shelter in meeting the Department of Homeless Services and Housing's (DHS) performance expectations for shelter providers. This safety expansion will provide the MCC security personnel with an effective monitoring system and increased visibility on the 33 acre site and assist in addressing emergencies more quickly, avoiding incident escalations, and provide timely intervention as needed. DHSH is planning to publicly procure operators in Fiscal Year (FY) 2025-26 for new contracts starting in FY 2026-27. This one-time augmentation will provide an interim bridge to this shelter program and is a current recipient of State HHAP funding and eligible for increases to address gaps in program operations and services over time.					
DHSH – Fund Next Move Emergency Family					
	169,147	—	169,147	—	—
Add a one-time increase of Homeless Housing, Assistance and Prevention (HHAP) Round 4 funding to provide a one-time budget augmentation of up to 20% of the current contract in the amount of \$169,147 to increase the operational budget for the Next Move 24 hour Emergency Family Shelter contract to address gaps in operations and services that support up to 20 families nightly. The overall goal of this funding request is to enhance the quality of services offered at the shelter, while aligning service components with adopted community standards, and to increase the success rate of clients transitioning to permanent housing. Funding from this request will be utilized to support the shelter in meeting the Department of Homeless Services and Housing's (DHS) performance expectations for shelter providers. This funding is critical in addressing essential shelter cost increases; including staffing to maintain adequate guest-to-staff ratios; food expenses; rehousing assistance and the provision of safe, effective, and sustainable services. DHSH is planning to publicly procure operators in Fiscal Year (FY) 2025-26 for new contracts starting in FY 2026-27. This one-time augmentation will provide an interim bridge to this shelter program and is a current recipient of State HHAP funding and eligible for increases to address gaps in program operations and services over time.					
DHSH – Fund North A Emergency Shelter					
	387,841	—	387,841	—	—
Add a one-time increase of state Homeless Housing, Assistance and Prevention (HHAP) Round 4 funding to provide a one-time budget augmentation of up to 20% of the current contract in the amount of \$387,841 to increase the North A Street Single Adult Emergency Shelter program's operational budget to fund additional staffing and training; client support and rehousing expenses; a vehicle for transportation to ensure linkages to external resources necessary to access employment, medical and rehousing services; and purchase laundry appliances. Funding from this request will be utilized to support the shelter in meeting the Department of Homeless Services and Housing's (DHS) performance expectations for shelter providers. This funding will help bring this 24-hour shelter that serves up to 80 single adults experiencing homelessness nightly more in line with funding, staffing and performance outcomes of recently approved 'Safe Stay' shelter programs, as well as the outcomes in the Board adopted Regionally Coordinated Homeless Action Plan (RCHAP). DHSH is planning to publicly procure operators in Fiscal Year (FY) 2025-26 for new contracts starting in FY 2026-27. This one-time augmentation will provide an interim bridge to this shelter program and is a current recipient of State HHAP funding and eligible for increases to address gaps in program operations and services over time.					

HSR Restricted Revenues

Budget Unit Functions & Responsibilities

The Department of **Homeless Services and Housing – Restricted Revenues** budget unit was established as part of the FY 2023-24 Recommended Budget. In the State of California Fiscal Year 2022-23 Budget, \$25 million was allocated to the County of Sacramento to address homelessness on the American River Parkway (Parkway). The grant program would serve three goals: 1) prevent wildfires by reducing the number of illegal campfires in regional parks; 2) reduce homelessness by providing housing and services to persons illegally camping in regional parks, and 3) protect park visitors and natural and recreational resources from severe harm that results from wildfires and illegal campsites.

The funds will be used to offset costs for programs designed to provide housing and shelter options to persons experiencing homelessness and who are illegally camping on the Parkway, which includes establishing and operating a low-barrier, non-congregate shelter; supporting re-housing efforts to obtain and expand permanent housing options through investment in permanent supportive housing units and through the use of short-term rental assistance; and investing in a one of a kind hospice program specifically dedicated to persons experiencing homelessness.

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					
HSR Restricted Revenues	\$—	\$—	\$2,388,582	\$2,388,582	—%
Gross Expenditures/Appropriations	\$—	\$—	\$2,388,582	\$2,388,582	—%
Total Expenditures/Appropriations	\$—	\$—	\$2,388,582	\$2,388,582	—%
Provision for Reserves	\$25,148,389	\$1,991,875	\$—	\$(1,991,875)	(100.0)%
Total Financing Uses	\$25,148,389	\$1,991,875	\$2,388,582	\$396,707	19.9%
Revenue	\$1,191,875	\$800,000	\$600,000	\$(200,000)	(25.0)%
Total Revenue	\$1,191,875	\$800,000	\$600,000	\$(200,000)	(25.0)%
Total Use of Fund Balance	\$25,148,389	\$1,191,875	\$1,788,582	\$596,707	50.1%
Total Financing Sources	\$26,340,264	\$1,991,875	\$2,388,582	\$396,707	19.9%
Net Cost	\$(1,191,875)	\$—	\$—	\$—	—%

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	\$—	\$—	\$2,388,582	\$2,388,582	—%
Gross Expenditures/Appropriations	\$—	\$—	\$2,388,582	\$2,388,582	—%
Total Expenditures/Appropriations	\$—	\$—	\$2,388,582	\$2,388,582	—%
Provision for Reserves	\$25,148,389	\$1,991,875	\$—	\$(1,991,875)	(100.0)%
Total Financing Uses	\$25,148,389	\$1,991,875	\$2,388,582	\$396,707	19.9%
Revenue from Use Of Money & Property	\$1,191,875	\$800,000	\$600,000	\$(200,000)	(25.0)%
Revenue	\$1,191,875	\$800,000	\$600,000	\$(200,000)	(25.0)%
Total Revenue	\$1,191,875	\$800,000	\$600,000	\$(200,000)	(25.0)%
Reserve Release	\$—	\$—	\$1,788,582	\$1,788,582	—%
Fund Balance	\$25,148,389	\$1,191,875	\$—	\$(1,191,875)	(100.0)%
Total Use of Fund Balance	\$25,148,389	\$1,191,875	\$1,788,582	\$596,707	50.1%
Total Financing Sources	\$26,340,264	\$1,991,875	\$2,388,582	\$396,707	19.9%
Net Cost	\$(1,191,875)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Inclusion of a transfer to the DSHS operating budget (BU 5820000) for implementation of the American River Parkway Scattered Site Shelter program, payments and administrative costs for a Capitalized Operating Subsidy Reserve (COSR) to support the affordability of 32 rental units for eligible tenants exiting the American River Parkway, and DSHS administrative costs for oversight of these projects funded by use of the Reserve.

The change in total revenue is due to:

- A decrease in interest revenue due to planned spending of the Reserve.

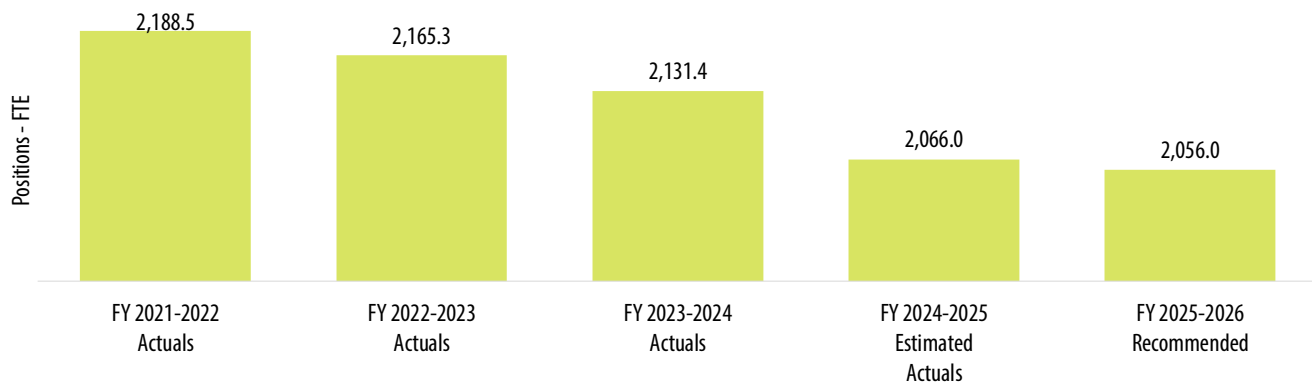
Reserve changes from the prior year Adopted Budget are detailed below:

- Future Planned Programs Reserve has decreased by a total of \$10,926,370 due to a \$9,137,788 Board-approved midyear reserve release and a \$1,788,582 reserve release being recommended with the budget.

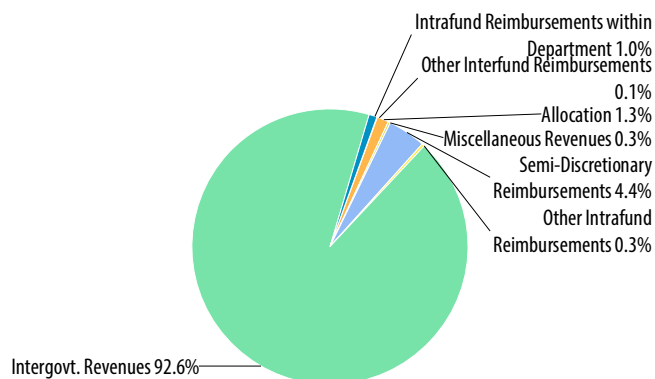
Human Assistance-Administration Department Structure Ethan Dye, Director



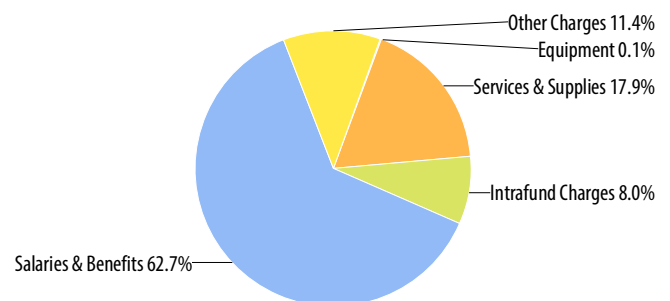
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The core purpose of the Department of **Human Assistance - Administration** (DHA – Administration) is to improve the lives of families and individuals. The primary goal of the Department is to provide the tools, training, and temporary support to assist people in their transition from assistance programs to self-sufficiency. DHA seeks high performance service delivery through steadfast commitment to empowered staff, premier customer services, innovation, and technology. The Department is responsible for administering certain financial assistance through the following programs:

- Other Welfare and Safety Net Services
- Public Assistance
- Veteran's Services

Goals

- DHA will improve capacity to provide full services while ensuring the safety of both external and internal customers.
- Ensure compliance with State and Federal performance measures.
- Reduce the ongoing cycle of poverty, hunger, and homelessness by helping customers become self-sufficient.

Accomplishments

- The department initiated two new processes in late 2024 to prevent Welfare Fraud culminating in a savings of over \$500,000.
- In 2024, DHA successfully completed its first full year using the California Statewide Automated Welfare System (CalSAWS) as the new welfare eligibility determination system. Throughout the year, DHA handled 744,570 calls, received approximately 275,000 customer applications and distributed over \$580,000,000 in CalFresh benefits for Sacramento County residents.
- With the implementation of Senate Bill 80 for immediate and continuous childcare eligibility for CalWORKs families, the department saw consistent growth in childcare referrals and payments. DHA reached record numbers this year with 13,350 Stage One Childcare payments issued, and over 1,300 new families approved for Stage One Childcare in 2024.

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					
Homeless and Community Services	\$781,922	\$—	\$—	\$—	—%
Other Welfare and Safety Net Services	\$15,257,257	\$10,402,730	\$8,051,302	\$(2,351,428)	(22.6)%
Public Assistance	\$333,194,727	\$353,214,510	\$368,275,808	\$15,061,298	4.3%
Veteran's Services	\$1,003,954	\$1,641,530	\$1,848,826	\$207,296	12.6%
Gross Expenditures/Appropriations	\$350,237,860	\$365,258,770	\$378,175,936	\$12,917,166	3.5%
Total Intrafund Reimbursements	\$(6,926,594)	\$(5,071,855)	\$(4,836,862)	\$234,993	(4.6)%
Total Expenditures/Appropriations	\$343,311,265	\$360,186,915	\$373,339,074	\$13,152,159	3.7%
Revenue	\$320,007,874	\$336,790,728	\$351,352,686	\$14,561,958	4.3%
Total Interfund Reimbursements	\$17,867,580	\$18,923,799	\$16,913,759	\$(2,010,040)	(10.6)%
Total Revenue	\$337,875,455	\$355,714,527	\$368,266,445	\$12,551,918	3.5%
Net Cost	\$5,435,811	\$4,472,388	\$5,072,629	\$600,241	13.4%
Positions	2,131.4	2,066.0	2,056.0	(10.0)	(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	\$219,927,037	\$228,794,261	\$236,938,111	\$8,143,850	3.6%
Services & Supplies	\$65,924,025	\$69,310,098	\$67,652,097	\$(1,658,001)	(2.4)%
Other Charges	\$36,880,355	\$36,882,352	\$43,032,237	\$6,149,885	16.7%
Equipment	\$42,814	\$399,736	\$399,736	\$—	—%
Intrafund Charges	\$27,463,628	\$29,872,323	\$30,153,755	\$281,432	0.9%
Gross Expenditures/Appropriations	\$350,237,860	\$365,258,770	\$378,175,936	\$12,917,166	3.5%
Other Intrafund Reimbursements	\$(1,440,932)	\$(1,201,523)	\$(1,155,521)	\$46,002	(3.8)%
Intrafund Reimbursements within Department	\$(5,485,662)	\$(3,870,332)	\$(3,681,341)	\$188,991	(4.9)%
Total Intrafund Reimbursements	\$(6,926,594)	\$(5,071,855)	\$(4,836,862)	\$234,993	(4.6)%
Total Expenditures/Appropriations	\$343,311,265	\$360,186,915	\$373,339,074	\$13,152,159	3.7%
Revenue from Use Of Money & Property	\$104,473	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$318,780,648	\$335,775,720	\$350,332,143	\$14,556,423	4.3%
Miscellaneous Revenues	\$1,122,753	\$1,015,008	\$1,020,543	\$5,535	0.5%
Revenue	\$320,007,874	\$336,790,728	\$351,352,686	\$14,561,958	4.3%
Other Interfund Reimbursements	\$83,644	\$256,432	\$229,305	\$(27,127)	(10.6)%
Semi-Discretionary Reimbursements	\$17,783,936	\$18,667,367	\$16,684,454	\$(1,982,913)	(10.6)%
Total Interfund Reimbursements	\$17,867,580	\$18,923,799	\$16,913,759	\$(2,010,040)	(10.6)%
Total Revenue	\$337,875,455	\$355,714,527	\$368,266,445	\$12,551,918	3.5%
Net Cost	\$5,435,811	\$4,472,388	\$5,072,629	\$600,241	13.4%
Positions	2,131.4	2,066.0	2,056.0	(10.0)	(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 10.0 FTE from the prior year Adopted Budget due to:

- 3.0 FTE increase in recommended growth requests.
- 13.0 FTE decrease in recommended reduction scenarios – 13.0 vacant.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Public Assistance	12,769,638	—	12,834,367	(64,729)	3.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Other Welfare and Safety Net Services	(313,069)	—	—	(313,069)	—
Public Assistance	(1,406,904)	—	(157,370)	(1,249,534)	(13.0)

Homeless and Community Services

Program Overview

DHA previously led the development and implementation of discretionary **Homeless and Community Services** programs serving persons experiencing homelessness in the County of Sacramento, which included a variety of initiatives designed to assist unsheltered individuals and families with case management and housing services, emergency shelter, and the maintenance of integral community systems. To accomplish this, DHA funded and maintained contracts with several Community Based Organizations and Homeless Providers across all cities and unincorporated regions in the county. With the establishment of Sacramento County's new Department of Homeless Services and Housing (DHS), DHA worked collaboratively in FY 2022-23 to transition the majority of this work to the new department, which will serve as the lead agency for these efforts. The associated budget was transferred to DHS effective July 1, 2023.

FOR INFORMATION ONLY

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Salaries & Benefits	\$7,998	\$—	\$—	\$—	—%
Services & Supplies	\$25,356	\$—	\$—	\$—	—%
Other Charges	\$748,567	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$781,922	\$—	\$—	\$—	—%
Other Intrafund Reimbursements	\$(26,168)	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(26,168)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$755,754	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$92,029	\$—	\$—	\$—	—%
Revenue	\$92,029	\$—	\$—	\$—	—%
Total Revenue	\$92,029	\$—	\$—	\$—	—%
Net Cost	\$663,725	\$—	\$—	\$—	—%

Other Welfare and Safety Net Services

Program Overview

Other Welfare and Safety Net Services includes reimbursable services provided to other departments, as well as funded, discretionary services that fill gaps not always covered by the mandated programs. Included are CalSAWS, Fraud Incentives for Program Integrity, Domestic Violence contracts, Fixed Assets, and South County 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					
Services & Supplies	\$3,753,284	\$3,483,096	\$3,434,979	\$(48,117)	(1.4)%
Other Charges	\$7,022,265	\$4,311,096	\$2,448,074	\$(1,863,022)	(43.2)%
Equipment	\$—	\$379,736	\$379,736	\$—	—%
Intrafund Charges	\$4,481,708	\$2,228,802	\$1,788,513	\$(440,289)	(19.8)%
Gross Expenditures/Appropriations	\$15,257,257	\$10,402,730	\$8,051,302	\$(2,351,428)	(22.6)%
Other Intrafund Reimbursements	\$(1,410,157)	\$(1,201,523)	\$(1,155,521)	\$46,002	(3.8)%
Total Intrafund Reimbursements	\$(1,410,157)	\$(1,201,523)	\$(1,155,521)	\$46,002	(3.8)%
Total Expenditures/Appropriations	\$13,847,100	\$9,201,207	\$6,895,781	\$(2,305,426)	(25.1)%
Intergovernmental Revenues	\$8,525,205	\$6,493,738	\$4,916,692	\$(1,577,046)	(24.3)%
Miscellaneous Revenues	\$972,429	\$787,461	\$749,033	\$(38,428)	(4.9)%
Revenue	\$9,497,635	\$7,281,199	\$5,665,725	\$(1,615,474)	(22.2)%
Other Interfund Reimbursements	\$83,644	\$256,432	\$229,305	\$(27,127)	(10.6)%
Total Interfund Reimbursements	\$83,644	\$256,432	\$229,305	\$(27,127)	(10.6)%
Total Revenue	\$9,581,279	\$7,537,631	\$5,895,030	\$(1,642,601)	(21.8)%
Net Cost	\$4,265,820	\$1,663,576	\$1,000,751	\$(662,825)	(39.8)%

Summary of Changes

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

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

- A decrease of \$40k for a one-time Vet Services Grant contract.
- A decrease of intrafund reimbursements from the Department of Child, Family and Adult Services (DCFAS) Child Welfare Services (CWS) Searches due to staffing changes and a decrease in the Indirect Cost Rate.
- A net decrease of intrafund charges due to decreases in Non-Welfare Overhead costs and other Indirect Cost Rates.
- A decrease of \$0.1 million for the CalFresh Benefits at Farmer's Market contract.

- A decrease of \$0.1 million for the Refugee Enrichment & Development Association (REDA) contract.
- An increase for the Local Immigrant Integration and Inclusion Grant (LIIG) community-based organization contract.
- A decrease for community-based organization contracts for Ukrainian Refugee Wraparound Services.
- A decrease for American Rescue Plan Act (ARPA) projects including Habitat for Humanity and Northern California Construction Training.
- A net decrease of \$0.3 million for WEAVE contracts which includes \$0.2 million in ARPA funding.
- An increase for the Child Action ARPA project.
- Recommended reductions detailed later in this section.

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

- A decrease in State allocations and grant funding, partially offset with an increase in Federal allocations due to projected expenditures.
- A \$1.3 million net decrease in ARPA Revenue primarily due to the ending of various projects referenced above.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHA - Eliminate Contract with South County Services to offset the reduction of FNS 209 Funding (Categorical)					
	(313,069)	—	—	(313,069)	—

Eliminate the contract with South County Services (SCS) to offset a \$313,069 categorical loss of State revenue related to recoupments of CalFresh customer overpayments through FNS-209. FNS-209 is a report completed by counties to account for overpaid benefits in the CalFresh program. The collection process was paused in 2022 but has since resumed. The process is not a reduction to the allocation, but a withholding of State funds. This cost was historically absorbed by the General Fund in DHA's budget until 2022.

SCS is a community-based organization (CBO) offering services to promote employment, health and well-being and economic self-sufficiency for the underserved population of the southern portion within the 5th District of Sacramento County. Services included are emergency food, rent/eviction and utility assistance, gas vouchers, and bus passes. The disparities that exist within this community make the south rural areas vulnerable and increases the poverty gap when safety net resources are not readily available. To mitigate impacts, SCS will redirect services and connect individuals with accessible and reliable local resources through DHA, 211 Helpline, Relief for Energy Assistance through Community Help (REACH), and other CBOs. While DHA recognizes the benefit from this work to the southern portion of the county, this contract was selected due to the low return on investment.

DHA is requesting \$313,069 in General Fund to offset this loss of revenue.

Public Assistance

Program Overview

Public Assistance programs provide financial support for general living expenses, nutrition, and medical assistance to qualified low-income individuals and families as well as Foster Youth and parents of adopted children. DHA is responsible for administering Federal and State financial assistance programs that provide for the tools, training, and temporary support to assist people in their transition from welfare to self-sufficiency. Most of these programs are mandated and the largest programs in this area are CalWORKs, CalFresh, and Medi-Cal, as well as eligibility determinations for Foster Care programs and issuance of Child Care provider payments. Additionally, this program provides activities that range from training and education to employment, including case management and other support services as needed. Child Care funding is provided to CalWORKs customers entered into education or training programs, and to those who are transitioning off of aid. This program also includes operational infrastructure that supports all of the programs that serve DHA customers.

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	\$219,919,039	\$228,794,261	\$236,938,111	\$8,143,850	3.6%
Services & Supplies	\$62,145,385	\$65,827,002	\$64,217,118	\$(1,609,884)	(2.4)%
Other Charges	\$29,109,523	\$32,571,256	\$40,584,163	\$8,012,907	24.6%
Equipment	\$42,814	\$20,000	\$20,000	\$—	—%
Intrafund Charges	\$21,977,966	\$26,001,991	\$26,516,416	\$514,425	2.0%
Gross Expenditures/Appropriations	\$333,194,727	\$353,214,510	\$368,275,808	\$15,061,298	4.3%
Other Intrafund Reimbursements	\$(4,607)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(5,485,662)	\$(3,870,332)	\$(3,681,341)	\$188,991	(4.9)%
Total Intrafund Reimbursements	\$(5,490,269)	\$(3,870,332)	\$(3,681,341)	\$188,991	(4.9)%
Total Expenditures/Appropriations	\$327,704,458	\$349,344,178	\$364,594,467	\$15,250,289	4.4%
Revenue from Use Of Money & Property	\$104,473	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$309,466,962	\$328,461,217	\$344,491,038	\$16,029,821	4.9%
Miscellaneous Revenues	\$6,047	\$—	\$—	\$—	—%
Revenue	\$309,577,482	\$328,461,217	\$344,491,038	\$16,029,821	4.9%
Semi-Discretionary Reimbursements	\$17,783,936	\$18,667,367	\$16,684,454	\$(1,982,913)	(10.6)%
Total Interfund Reimbursements	\$17,783,936	\$18,667,367	\$16,684,454	\$(1,982,913)	(10.6)%
Total Revenue	\$327,361,418	\$347,128,584	\$361,175,492	\$14,046,908	4.0%
Net Cost	\$343,040	\$2,215,594	\$3,418,975	\$1,203,381	54.3%
Positions	2,131.4	2,066.0	2,056.0	(10.0)	(0.5)%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs and a decrease in budgeted salary savings (increases appropriations), offset by a decrease in allocated pension obligation bond costs.
- A decrease in Community Based Organizations and Operating costs due to reductions in planned expenditures for CalWORKs Home Visiting Program (HVP), Housing and Disability Advocacy Program (HDAP), CalWORKs Housing Support Program (HSP), and CalWORKs incentives due to planned ramp downs to the programs.
- A decrease for the Department of Technology (Dtech) labor and software purchases.
- Decreases in allocated costs for facilities, telecommunication, Liability Insurance Costs, and Wide Area Network (WAN).
- An increase of \$1.0 million for Intrafund charges with the Department of Child, Family and Adult Services (DCFAS) for eligible CalWORKs expenses.
- A net decrease in Intrafund charges for decreases to the Mental Health/Substance abuse transfers and other smaller adjustments.
- A net decrease in reimbursements primarily due to decreases in Indirect Cost Recovery costs.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

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

- The increase in projected expenditures. Federal and State revenues are generated by projecting expenditures at legislated sharing ratios.
- A \$1.6 million decreases in 1991 Social Services Realignment and a \$0.3 million decrease in 2011 Protective Services Realignment.
- An increase of \$1.7 million in estimated Countywide Cost Allocation Plan (CCAP A-87) revenues.
- 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
DHA - Add 3.0 FTE Human Services Program Specialists - Administrative Hearing Program					
	415,485	—	436,259	(20,774)	3.0
Add 3.0 FTE Human Services Program Specialists and an appropriation increase of \$415,485 in the CalWORKs Program. The positions will be fully funded through CalWORKs which will result in overhead shifting out of General Funded programs and result in a Net County Cost savings of about \$21k. These positions are vital for managing the rising caseloads in this mandated program, ensuring balanced workloads, improving staff morale and performance, and addressing employee retention challenges.					
DHA - Add funding for 8.0 FTE Human Services Specialist II's and 1.0 FTE Human Services Supervisor - Child Care Program					
	879,108	—	923,063	(43,955)	—
Add funding for 9.0 FTE (8.0 Human Services Specialist II's and 1.0 Human Services Supervisor) in the Child Care Program. These fully funded CalWORKs positions will be shifted from other programs decreasing the department's salary savings. The transfer will result in overhead shifting out of General Funded programs, causing a Net County Cost savings of about \$40k. The positions are required to meet continued programmatic growth. Since the implementation of Senate Bill (SB) 80 in 2020, which allowed for immediate and continuous childcare eligibility for 12 months upon CalWORKs cash aid approval, the Department has seen a consistent increase in childcare referrals and increase in worker caseloads. Prior to SB 80, the average caseload was 75 families or 130 children per worker. Currently, the average caseload is 167 families or 270 children per worker. Furthermore, with the implementation of the California Statewide Automated Welfare System (CalSAWS) in 2023, the department saw an increase in staff workload due to workarounds for childcare processes such as manual payroll deductions for union dues and political contributions for childcare providers.					
Additionally, we anticipate further caseload increases due to the implementation of Assembly Bill (AB) 1808, which will extend the immediate and continuous childcare eligibility from 12 to 24 months effective July 1, 2025.					
DHA - Increase contract expenditures for Expanded Subsidized Employment					
	1,475,045	—	1,475,045	—	—
Increase funding for contract expenditures for the CalWORKs Expanded Subsidized Employment (ESE) program. Based on projections from the Governor's Budget, the program is anticipated to be granted an increased allocation from the State, reflecting the growing demand for services and the need to expand its reach and effectiveness. The additional funding will support critical aspects of the program, including extending employment opportunities, enhancing training initiatives, and providing continued support for both Welfare-to-Work (WTW) participants and direct-hire contractors.					
DHA - Increase Expenditures and Revenue Appropriations for Child Care Payments					
	10,000,000	—	10,000,000	—	—
Increase the department's budget by \$10 million for Child Care Payments. The Department has seen a continued growth in child care payments. Specifically, Senate Bill (SB) 80 increased access to childcare services for CalWORKs participants by authorizing Stage One Childcare immediately upon CalWORKs cash aid approval and continuously for 12 months regardless of any disruptions to the participant's Welfare-to-Work (WTW) plan. Prior to implementation of immediate and continuous childcare eligibility through SB 80, the Stage One Childcare authorization was closely tied to a participant's WTW plan and breaks or changes in the WTW plan caused a break in Stage One Childcare as parents were required to recertify their need. Additionally, the continuation of Assembly Bill (AB) 116, Hold Harmless with respect to reimbursement for childcare providers serving children receiving subsidies from California Department of Social Services (CDSS)-administered programs was extended through June 30, 2025. This provision allowed counties to pay childcare reimbursement based on the maximum authorized hours of care regardless of attendance. This will be fully funded by CalWORKs for Child Care. There is no General Fund impact.					

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHA - Delete 13.0 FTE - CalFresh (Categorical)					
	(1,406,904)	—	(157,370)	(1,249,534)	(13.0)

Delete 13.0 FTE filled Human Services Specialist Lvl 2, but incumbents will be moved to vacant positions within the Department. The State CalFresh allocation is estimated to be \$103.3 million, a decrease of \$5.7 million from FY 2024-25. The CalFresh funding ratio is 50% Federal, 35% State, and 15% County revenues, up to the State allocation. When the Department exceeds the State allocation (referred to as "overmatch"), the ratio becomes 50% Federal and 50% County revenues. Reducing 13.0 CalFresh positions will eliminate \$1.4 million in salary and benefits costs and \$700k in matching Federal revenue, offset by an increase of \$550k in revenue due to shifting of overhead costs to other programs with a lower County share of cost.

This loss reduces the program's workforce by approximately 5% and would have significant customer service ramifications, impact the departments' ability to meet the program mandates, and increase the CalFresh Error Rate, which may lead to financial sanctions.

The department is requesting General Fund backfill and the ability to further overmatch to restore staffing. This program is eligible for 1991 Social Services Realignment.

Veteran's Services

Program Overview

The County **Veteran's Service** Office (CVSO) provides outreach and free assistance to the veterans' community of Sacramento County by connecting veterans and their families to earned federal, state, and local benefits and resources. Outreach efforts include assistance to homeless veterans. The CVSO is also responsible for the screening of all public assistance applicants/recipients who are related to or are veterans as mandated by the State Welfare Referral 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					
Intrafund Charges	\$1,003,954	\$1,641,530	\$1,848,826	\$207,296	12.6%
Gross Expenditures/Appropriations	\$1,003,954	\$1,641,530	\$1,848,826	\$207,296	12.6%
Total Expenditures/Appropriations	\$1,003,954	\$1,641,530	\$1,848,826	\$207,296	12.6%
Intergovernmental Revenues	\$696,451	\$820,765	\$924,413	\$103,648	12.6%
Miscellaneous Revenues	\$144,277	\$227,547	\$271,510	\$43,963	19.3%
Revenue	\$840,728	\$1,048,312	\$1,195,923	\$147,611	14.1%
Total Revenue	\$840,728	\$1,048,312	\$1,195,923	\$147,611	14.1%
Net Cost	\$163,226	\$593,218	\$652,903	\$59,685	10.1%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs and increases in staffing costs associated with providing existing services. Salary and benefit costs charged to this program are reflected in the Intrafund charges.

The change in total revenue is due to the anticipated Federal and State revenue generated by projected expenditures.

Human Assistance-Aid Payments

Budget Unit Functions & Responsibilities

The core purpose of the Department of **Human Assistance – Aid Payments** (DHA – Aid Payments) is to improve the lives of families and individuals. The primary goal of the Department is to provide the tools, training, and temporary support to assist people in their transition from assistance programs to self-sufficiency. DHA seeks high performance service delivery through steadfast commitment to empowered staff, premier customer services, innovation, and technology. DHA offers numerous aid payment programs for families, single adults, and children. The largest program in the DHA – Aid Payments Budget Unit is the State/Federal collaboration known as California’s Work Opportunity and Responsibilities to Kids (CalWORKs). DHA – Aid Payments programs include:

- Approved Relative Care
- CalFresh Supplements
- CalWORKs
- Cash Assistance Program for Immigrants
- Foster Care and Adoptions
- General Assistance
- Kinship Programs
- Refugee Cash Assistance

Goals

Provide aid payments to eligible customers accurately and in a timely manner.

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					
Approved Relative Care	\$520,507	\$306,455	\$371,754	\$65,299	21.3%
CalFresh Supplements	\$1,128,037	\$1,585,409	\$844,740	\$(740,669)	(46.7)%
CalWORKs	\$253,058,453	\$263,102,560	\$298,558,503	\$35,455,943	13.5%
Cash Assistance Program for Immigrants	\$28,603,353	\$28,408,380	\$32,381,580	\$3,973,200	14.0%
Foster Care and Adoptions	\$137,444,280	\$148,620,561	\$149,093,260	\$472,699	0.3%
General Assistance	\$10,957,271	\$11,535,752	\$12,092,096	\$556,344	4.8%
Kinship Programs	\$7,935,263	\$8,800,996	\$8,414,640	\$(386,356)	(4.4)%
Refugee Cash Assistance	\$8,886,991	\$11,731,995	\$15,074,400	\$3,342,405	28.5%
Gross Expenditures/Appropriations	\$448,534,155	\$474,092,108	\$516,830,973	\$42,738,865	9.0%
Total Expenditures/Appropriations	\$448,534,155	\$474,092,108	\$516,830,973	\$42,738,865	9.0%
Revenue	\$167,732,742	\$188,617,035	\$211,193,383	\$22,576,348	12.0%
Total Interfund Reimbursements	\$268,969,578	\$268,533,780	\$284,460,967	\$15,927,187	5.9%
Total Revenue	\$436,702,320	\$457,150,815	\$495,654,350	\$38,503,535	8.4%
Net Cost	\$11,831,835	\$16,941,293	\$21,176,623	\$4,235,330	25.0%

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	\$443,094,151	\$467,492,108	\$511,830,973	\$44,338,865	9.5%
Intrafund Charges	\$5,440,004	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Gross Expenditures/Appropriations	\$448,534,155	\$474,092,108	\$516,830,973	\$42,738,865	9.0%
Total Expenditures/Appropriations	\$448,534,155	\$474,092,108	\$516,830,973	\$42,738,865	9.0%
Intergovernmental Revenues	\$164,206,938	\$187,409,047	\$209,996,392	\$22,587,345	12.1%
Miscellaneous Revenues	\$3,525,804	\$1,207,988	\$1,196,991	\$(10,997)	(0.9)%
Revenue	\$167,732,742	\$188,617,035	\$211,193,383	\$22,576,348	12.0%
Semi-Discretionary Reimbursements	\$268,969,578	\$268,533,780	\$284,460,967	\$15,927,187	5.9%
Total Interfund Reimbursements	\$268,969,578	\$268,533,780	\$284,460,967	\$15,927,187	5.9%
Total Revenue	\$436,702,320	\$457,150,815	\$495,654,350	\$38,503,535	8.4%
Net Cost	\$11,831,835	\$16,941,293	\$21,176,623	\$4,235,330	25.0%

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.

Approved Relative Care

Program Overview

The **Approved Relative Care** (ARC) program provides assistance payments equal to the foster care rate to relative caregivers with a non-federally funded eligible foster child.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$520,507	\$306,455	\$371,754	\$65,299	21.3%
Gross Expenditures/Appropriations	\$520,507	\$306,455	\$371,754	\$65,299	21.3%
Total Expenditures/Appropriations	\$520,507	\$306,455	\$371,754	\$65,299	21.3%
Intergovernmental Revenues	\$449,596	\$306,455	\$371,754	\$65,299	21.3%
Revenue	\$449,596	\$306,455	\$371,754	\$65,299	21.3%
Semi-Discretionary Reimbursements	\$66,187	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$66,187	\$—	\$—	\$—	—%
Total Revenue	\$515,783	\$306,455	\$371,754	\$65,299	21.3%
Net Cost	\$4,724	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A \$65,299 increase due to increasing caseloads.

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

- A \$65,299 increase in State revenue due to the increase in caseloads. This program is 100% State funded.

CalFresh Supplements

Program Overview

CalFresh Supplements provide supplemental nutritional assistance to allow low-income individuals and families to buy more food, improve nutrition, and stretch their grocery budget. Eligible customers receive expedited services through CalFresh within three days. CalFresh is California's version of the Federal Supplemental Nutritional Assistance Program (SNAP). The Work Incentive Nutritional Supplement (WINS) provides a ten-dollar per month additional food assistance benefit for each eligible CalFresh household. The State Utility Assistance Subsidy (SUAS) SUAS provides an annual utility assistance subsidy benefit of \$20.01 to eligible CalFresh households.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$1,128,037	\$1,585,409	\$844,740	\$(740,669)	(46.7)%
Gross Expenditures/Appropriations	\$1,128,037	\$1,585,409	\$844,740	\$(740,669)	(46.7)%
Total Expenditures/Appropriations	\$1,128,037	\$1,585,409	\$844,740	\$(740,669)	(46.7)%
Intergovernmental Revenues	\$1,128,037	\$1,585,409	\$844,740	\$(740,669)	(46.7)%
Revenue	\$1,128,037	\$1,585,409	\$844,740	\$(740,669)	(46.7)%
Total Revenue	\$1,128,037	\$1,585,409	\$844,740	\$(740,669)	(46.7)%
Net Cost	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease of \$0.7 million from a decline in caseloads.

The change in total revenue is due to:

- A decrease in State revenue from a decline in caseloads. This program is 100% State funded.

CalWORKs

Program Overview

California Work Opportunity and Responsibilities to Kids (CalWORKs) provides financial support for families with children who experience deprivation due to a parent's absence, incapacity, death, unemployment or underemployment. Welfare-to-Work (WTW) mandates that non-exempt clients participate in employment activities for a set number of hours per month in order to achieve self-sufficiency. Activities can range from training and education to employment. Child care provides funding for childcare supportive services to CalWORKs customers and to those who are transitioning off of aid, are in training, or are working. The CalWORKs Trafficking and Crime Victims Assistance Program (TCVAP) provides financial assistance to eligible non-citizen victims of human trafficking, domestic violence, or other serious crimes.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$253,058,453	\$263,102,560	\$298,558,503	\$35,455,943	13.5%
Gross Expenditures/Appropriations	\$253,058,453	\$263,102,560	\$298,558,503	\$35,455,943	13.5%
Total Expenditures/Appropriations	\$253,058,453	\$263,102,560	\$298,558,503	\$35,455,943	13.5%
Intergovernmental Revenues	\$72,968,596	\$82,307,291	\$99,075,709	\$16,768,418	20.4%
Miscellaneous Revenues	\$1,016,557	\$1,207,988	\$1,196,991	\$(10,997)	(0.9)%
Revenue	\$73,985,153	\$83,515,279	\$100,272,700	\$16,757,421	20.1%
Semi-Discretionary Reimbursements	\$188,863,846	\$178,731,018	\$196,699,499	\$17,968,481	10.1%
Total Interfund Reimbursements	\$188,863,846	\$178,731,018	\$196,699,499	\$17,968,481	10.1%
Total Revenue	\$262,848,999	\$262,246,297	\$296,972,199	\$34,725,902	13.2%
Net Cost	\$(9,790,546)	\$856,263	\$1,586,304	\$730,041	85.3%

Summary of Changes

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

The change in total appropriations is due to:

- A \$35.5 million increase from increasing caseloads and costs and a CalWORKs Maximum Aid Payment (MAP) Adjustment of 0.2% effective October 1, 2025.

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

- A \$6.4 million increase in CalWORKs Maintenance of Effort (MOE) 1991 Realignment.
- An \$11.6 million increase in CalWORKs Child Poverty and Family Supplemental Support 1991 Realignment due to the MAP increase.
- A \$13,328 decrease in 1991 Social Services Realignment.
- A \$16.8 million net increase in State and Federal revenue from an increase in caseloads and costs.

- A \$10,997 decrease in Child Support revenue based on current trends.

Cash Assistance Program for Immigrants

Program Overview

The **Cash Assistance Program for Immigrants** (CAPI) provides financial payments to aged, blind, or disabled immigrants under certain conditions when the individual is ineligible for Supplemental Security Income (SSI) solely due to immigration status.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$28,603,353	\$28,408,380	\$32,381,580	\$3,973,200	14.0%
Gross Expenditures/Appropriations	\$28,603,353	\$28,408,380	\$32,381,580	\$3,973,200	14.0%
Total Expenditures/Appropriations	\$28,603,353	\$28,408,380	\$32,381,580	\$3,973,200	14.0%
Intergovernmental Revenues	\$28,603,360	\$28,408,380	\$32,381,580	\$3,973,200	14.0%
Revenue	\$28,603,360	\$28,408,380	\$32,381,580	\$3,973,200	14.0%
Total Revenue	\$28,603,360	\$28,408,380	\$32,381,580	\$3,973,200	14.0%
Net Cost	\$(7)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A \$4.0 million increase from increasing caseloads and costs primarily due to a Cost-of-Living Adjustment (COLA) of 2.3%.

The change in total revenue is due to:

- A \$4.0 million increase in State revenue from an increase in caseloads and costs. This program is 100% State funded.

Foster Care and Adoptions

Program Overview

The **Foster Care and Adoptions** programs provide cash and medical benefits for children placed by Child Protective Services (CPS) or Probation in a certified foster home. The Adoption Assistance Program (AAP) is an entitlement program to provide financial and medical coverage to facilitate the adoption of children who otherwise would remain in long-term foster care.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$132,004,276	\$142,020,561	\$144,093,260	\$2,072,699	1.5%
Intrafund Charges	\$5,440,004	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Gross Expenditures/Appropriations	\$137,444,280	\$148,620,561	\$149,093,260	\$472,699	0.3%
Total Expenditures/Appropriations	\$137,444,280	\$148,620,561	\$149,093,260	\$472,699	0.3%
Intergovernmental Revenues	\$46,996,107	\$57,195,926	\$56,678,755	\$(517,171)	(0.9)%
Miscellaneous Revenues	\$2,509,247	\$—	\$—	\$—	—%
Revenue	\$49,505,354	\$57,195,926	\$56,678,755	\$(517,171)	(0.9)%
Semi-Discretionary Reimbursements	\$77,715,633	\$87,495,907	\$85,514,019	\$(1,981,888)	(2.3)%
Total Interfund Reimbursements	\$77,715,633	\$87,495,907	\$85,514,019	\$(1,981,888)	(2.3)%
Total Revenue	\$127,220,987	\$144,691,833	\$142,192,774	\$(2,499,059)	(1.7)%
Net Cost	\$10,223,293	\$3,928,728	\$6,900,486	\$2,971,758	75.6%

Summary of Changes

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

The change in total appropriations is due to:

- A \$3.4 million increase in Foster Care Assistance payments due to an increase in caseloads and costs and a 3.0% increase to the California Necessities Index (CNI) effective July 1, 2025.
- A \$2.9 million increase in Adoption Assistance due to an increase in case costs and a 3.0% increase to the CNI effective July 1, 2025.
- A \$4.3 million decrease in Foster Care Wraparound costs due to a decrease in cases.
- A \$1.6 million decrease in transfers to the Department of Child, Family and Adult Services (DCFAS) for Foster Care Wraparound services.

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

- A \$0.8 million net increase in State and Federal revenue combined due to the increases in Foster Care Assistance and Adoption Assistance costs.

- A \$1.3 million decrease in Federal revenue due to the decrease in Foster Care Wraparound costs.
- An overall \$2.0 million decrease of 1991 Social Services and 2011 Protective Services Realignment allocations.

General Assistance

Program Overview

The **General Assistance** (GA) program provides assistance to all eligible indigent residents of Sacramento County. It is a repayment program and is intended to provide short term financial assistance and limited services that will enable a customer either to find employment or to obtain support from another source. The Regional Transit Partnership is a discretionary program that provides transportation assistance to eligible DHA clients.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$10,957,271	\$11,535,752	\$12,092,096	\$556,344	4.8%
Gross Expenditures/Appropriations	\$10,957,271	\$11,535,752	\$12,092,096	\$556,344	4.8%
Total Expenditures/Appropriations	\$10,957,271	\$11,535,752	\$12,092,096	\$556,344	4.8%
Net Cost	\$10,957,271	\$11,535,752	\$12,092,096	\$556,344	4.8%

Summary of Changes

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

The change in total appropriations is due to:

- An increase in the average cost per case. This program is 100% funded by the General Fund.

Kinship Programs

Program Overview

The **Kinship Programs** (Kin-GAP/FedGAP) provide guardianship assistance payments to relative caregivers who have become the legal guardian of a formerly dependent foster child.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$7,935,263	\$8,800,996	\$8,414,640	\$(386,356)	(4.4)%
Gross Expenditures/Appropriations	\$7,935,263	\$8,800,996	\$8,414,640	\$(386,356)	(4.4)%
Total Expenditures/Appropriations	\$7,935,263	\$8,800,996	\$8,414,640	\$(386,356)	(4.4)%
Intergovernmental Revenues	\$5,174,250	\$5,873,591	\$5,569,454	\$(304,137)	(5.2)%
Revenue	\$5,174,250	\$5,873,591	\$5,569,454	\$(304,137)	(5.2)%
Semi-Discretionary Reimbursements	\$2,323,912	\$2,306,855	\$2,247,449	\$(59,406)	(2.6)%
Total Interfund Reimbursements	\$2,323,912	\$2,306,855	\$2,247,449	\$(59,406)	(2.6)%
Total Revenue	\$7,498,162	\$8,180,446	\$7,816,903	\$(363,543)	(4.4)%
Net Cost	\$437,101	\$620,550	\$597,737	\$(22,813)	(3.7)%

Summary of Changes

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

The change in total appropriations is due to:

- A \$0.4 million decrease which is primarily due to a decline in caseloads while the average cost per case is slightly increasing.

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

- A \$0.1 million decrease in 2011 Protective Services Realignment.
- A \$0.3 million net decrease in State and Federal revenue combined from the decline in caseloads and increase in the average cost per case.

Refugee Cash Assistance

Program Overview

The **Refugee Cash Assistance** (RCA) program is a Federal program that provides cash benefits for new refugees who are not eligible for CalWORKs during the first twelve months following the date of entry into the United States.

Program Budget by Object

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Object					
Other Charges	\$8,886,991	\$11,731,995	\$15,074,400	\$3,342,405	28.5%
Gross Expenditures/Appropriations	\$8,886,991	\$11,731,995	\$15,074,400	\$3,342,405	28.5%
Total Expenditures/Appropriations	\$8,886,991	\$11,731,995	\$15,074,400	\$3,342,405	28.5%
Intergovernmental Revenues	\$8,886,992	\$11,731,995	\$15,074,400	\$3,342,405	28.5%
Revenue	\$8,886,992	\$11,731,995	\$15,074,400	\$3,342,405	28.5%
Total Revenue	\$8,886,992	\$11,731,995	\$15,074,400	\$3,342,405	28.5%
Net Cost	\$(1)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A \$3.3 million increase from rising caseloads and a Maximum Aid Payment (MAP) Adjustment of 0.2%.

The change in total revenue is due to:

- A \$3.3 million increase in Federal revenue from an increase in caseloads and costs. This program is 100% Federally funded.

Human Assistance-Restricted Revenues

Budget Unit Functions & Responsibilities

The Department of **Human Assistance – Restricted Revenues** budget unit was established as part of the FY 2022-23 Recommended Budget and receives revenues generated through the collection and administration of marriage licenses and traffic court fines. These funds are restricted to support shelter based programs that aid victims of domestic violence and their children by providing 24-hours a day, seven days a week shelter and support services in an undisclosed and secured location. Currently, the Department of Human Assistance uses these funds to support domestic violence shelters that qualify to accept this type of funding.

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					
Human Assistance Restricted Funding - Domestic Violence	\$83,644	\$405,997	\$333,050	\$(72,947)	(18.0)%
Gross Expenditures/Appropriations	\$83,644	\$405,997	\$333,050	\$(72,947)	(18.0)%
Total Expenditures/Appropriations	\$83,644	\$405,997	\$333,050	\$(72,947)	(18.0)%
Total Financing Uses	\$83,644	\$405,997	\$333,050	\$(72,947)	(18.0)%
Revenue	\$233,210	\$235,404	\$235,500	\$96	0.0%
Total Revenue	\$233,210	\$235,404	\$235,500	\$96	0.0%
Total Use of Fund Balance	\$21,028	\$170,593	\$97,550	\$(73,043)	(42.8)%
Total Financing Sources	\$254,238	\$405,997	\$333,050	\$(72,947)	(18.0)%
Net Cost	\$(170,593)	\$—	\$—	\$—	—%

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	\$83,644	\$256,432	\$229,305	\$(27,127)	(10.6)%
Appropriation for Contingencies	\$—	\$149,565	\$103,745	\$(45,820)	(30.6)%
Gross Expenditures/Appropriations	\$83,644	\$405,997	\$333,050	\$(72,947)	(18.0)%
Total Expenditures/Appropriations	\$83,644	\$405,997	\$333,050	\$(72,947)	(18.0)%
Total Financing Uses	\$83,644	\$405,997	\$333,050	\$(72,947)	(18.0)%
Licenses, Permits & Franchises	\$196,991	\$202,479	\$202,500	\$21	0.0%
Fines, Forfeitures & Penalties	\$31,242	\$32,925	\$33,000	\$75	0.2%
Revenue from Use Of Money & Property	\$4,977	\$—	\$—	\$—	—%
Revenue	\$233,210	\$235,404	\$235,500	\$96	0.0%
Total Revenue	\$233,210	\$235,404	\$235,500	\$96	0.0%
Fund Balance	\$21,028	\$170,593	\$97,550	\$(73,043)	(42.8)%
Total Use of Fund Balance	\$21,028	\$170,593	\$97,550	\$(73,043)	(42.8)%
Total Financing Sources	\$254,238	\$405,997	\$333,050	\$(72,947)	(18.0)%
Net Cost	\$(170,593)	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in contingencies for future program needs, resulting from a decrease in the remaining available fund balance.
- A decrease in transfers to the Department of Human Assistance operating budget (BU 8100000) for eligible expenditures.

The change in total revenue is due to an estimated increase in fees from marriage licenses and other fines.



Table of Contents

Introduction J-2

 SacSewer Treatment and Resource Recovery J-3

 Sacramento Regional Sanitation District BU 3028000 J-3

 SacSewer Collection System J-5

 Sacramento Area Sewer District BU 3005000 J-5



Effective January 1, 2025, the Sanitation Districts Agency separated from the Sacramento County, and is no longer included in the Sacramento County budget.

FOR INFORMATION ONLY

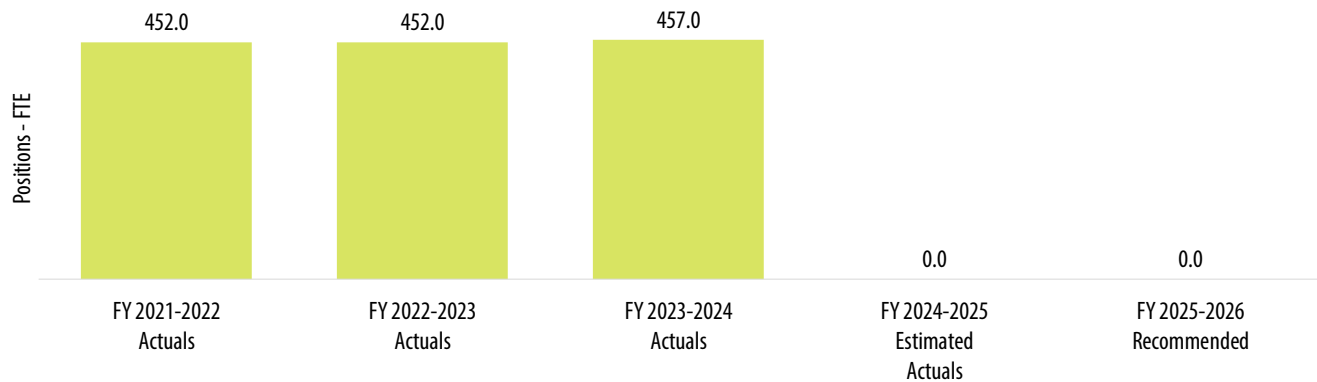
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
261A	3028000	Sacramento Regional Sanitation District	\$—	\$—	\$—	—
267A	3005000	Sacramento Area Sewer District	\$—	\$—	\$—	—
Grand Total			\$—	\$—	\$—	—

Sacramento Regional Sanitation District
Department Structure
Christoph Dobson, General Manager



Staffing Trend



Budget Unit Functions & Responsibilities

Effective January 1, 2025, Sacramento Regional Sanitation District separated from the Sacramento County, and is no longer included in the Sacramento County budget.

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
Regional San - Services Support	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Gross Expenditures/Appropriations	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Expenditures/Appropriations	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Financing Uses	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Revenue	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Revenue	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Financing Sources	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	457.0	460.0	—	(460.0)	(100.0)%

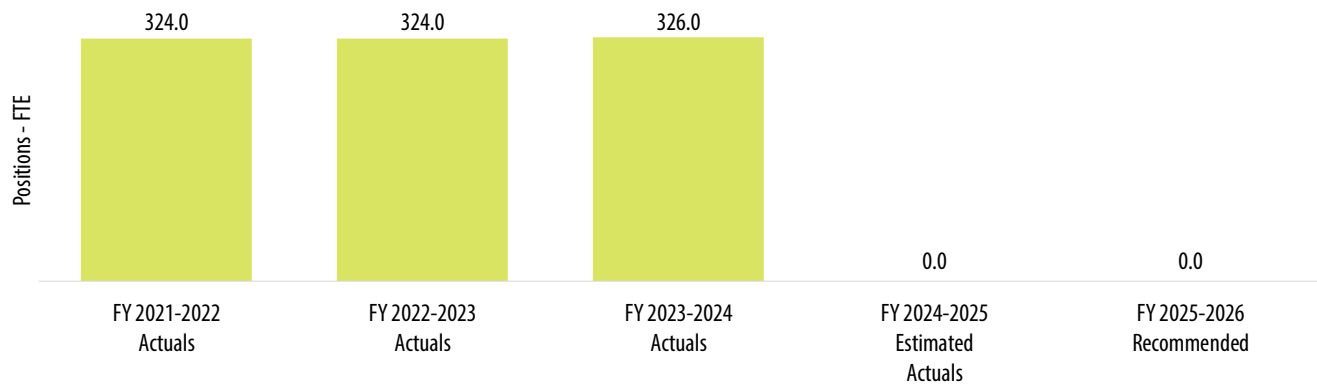
Budget Unit – Budget by Object

	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	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Gross Expenditures/Appropriations	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Expenditures/Appropriations	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Financing Uses	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Charges for Services	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Revenue	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Revenue	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Financing Sources	\$72,283,246	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	457.0	460.0	—	(460.0)	(100.0)%

Sacramento Area Sewer District
Department Structure
Christoph Dobson, General Manager



Staffing Trend



Budget Unit Functions & Responsibilities

Effective January 1, 2025, Sacramento Area Sewer District separated from the Sacramento County, and is no longer included in the Sacramento County budget.

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2023-2024 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Recommended Budget	Changes from FY 2024-2025 Adopted Budget	% Change from FY 2024-2025 Adopted Budget
Appropriations by Program					
SASD - Sanitation Services Support	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Gross Expenditures/Appropriations	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Expenditures/Appropriations	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Financing Uses	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Revenue	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Revenue	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Financing Sources	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	326.0	332.0	—	(332.0)	(100.0)%

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	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Gross Expenditures/Appropriations	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Expenditures/Appropriations	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Financing Uses	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Charges for Services	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Revenue	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Revenue	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Financing Sources	\$50,671,556	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	326.0	332.0	—	(332.0)	(100.0)%

Glossary of Terms

A

A-87 - This alpha/numeric designation refers to those costs allocated to county departments under the Countywide Cost Plan to cover central administrative and overhead expenses.

ACCOUNT - A classification of expenditure or revenue. Example: "Mail/Postage Charges" is an account in "Services & Supplies".

ACCRUAL BASIS - The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACTIVITY - A specific line of work performed to accomplish a function for which a governmental unit is responsible. This designation is required by the State Controller. Example: "Protective Inspection" is an activity performed in discharging the "Public Protection" function.

ACTUAL - Amounts actually expended or received.

ACTUARIALLY - Relating to statistical calculation especially of life expectancy.

ADOPTED - Amounts adopted by the Board of Supervisors.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation usually is time limited and must be expended before that deadline.

APPROPRIATION LIMITS - Refers to the Gann Initiative (Proposition 4 on the November 1979 ballot), which imposed limits on the allowable annual appropriations of the State, schools, and

most local agencies; limit is generally prior-year appropriations factored by per capita cost increases and population changes.

ASSESSED VALUATION - A valuation set upon real estate or other property by a government as a basis for levying property taxes.

ASSESSMENT (Real Property) - The discovery, valuation and enrollment of all taxable real property. Personal property includes activities related to the valuation of business property, aircraft and other miscellaneous taxable personal property.

ASSESSMENT APPEALS (Real Property) - Reviewing the assessment, contacting the property owner, preparing a stipulation or rebuttal, and defending the assessor's opinion of value at Assessment Appeal Board Hearings.

AVAILABLE FINANCING - All the means of financing a budget (current property taxes, miscellaneous revenues, and fund balance—except for encumbered reserves).

AVAILABLE FUND BALANCE - The amount of fund balance available to finance the budget after deducting encumbrances and reserves.

B

BALANCED BUDGET - A budget in which the expenditures incurred during a given period are matched by revenues and/or current expenditures are equal to receipts.

BOND - A long-term IOU or promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

BUDGET - The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year.

BUDGET CALENDAR - The schedule of key dates that the County follows in the preparation and adoption of the budget.

BUDGET DOCUMENT - Written instrument used by the budget-making authority to present a comprehensive financial program.

BUDGET SUMMARY SCHEDULES - The schedules provide summary and detailed information on financing requirements/uses, and available financing.

BUDGET UNIT - The lowest entity in the budget hierarchy including all accounts for which a legal appropriation is approved by the Board of Supervisors. A department or agency may have one or more budget units assigned to it. Each budget unit is a collection of account numbers necessary to fund a certain division or set of goal-related functions.

BUDGETARY ACCOUNTS - Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

BUDGETARY BASIS - This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

BUDGETARY CONTROL - The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

BUDGETED POSITIONS - A unit of measure used to standardize positions with different bases (e.g., hours, months). All items are converted to full-time equivalent positions, which are represented as budgeted positions in departmental operations. A

full-time equivalent represents one individual working full-time for one year. This provides the ability to make analytical comparisons.

C

CAPITAL BUDGET - A plan of proposed capital outlays and the means of financing them.

CAPITAL CONSTRUCTION FUND - Used to account for expenditures on buildings, construction, and land acquisition.

CAPITAL EXPENDITURES - Expenditures resulting in the acquisition of or addition to the government's general fixed assets.

CAPITAL IMPROVEMENTS - Expenditures related to the acquisition, expansion or rehabilitation of major fixed assets (e.g., land, building, and equipment related to construction).

CAPITAL IMPROVEMENTS PLAN (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

CAPITAL LEASE - An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time.

CAPITAL PROJECT - Any project having assets of significant value and a useful life of five years or more. Capital projects include the purchase of land, designs, engineering, and construction of buildings and infrastructure such as streets, bridges, drainage, street lighting, water systems, etc. Capital projects may include the acquisition of heavy equipment and machinery or rolling stock using capital funding sources.

CAPITAL PROJECTS FUND - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CAPITALIZATION POLICY - The criteria used by a government to determine which outlays should be reported as fixed assets.

CASH BASIS - A basis of accounting in which transactions are recognized only when cash is increased or decreased.

CASH WITH FISCAL AGENT - An asset account reflecting deposits with fiscal agents, such as commercial banks, for the payment of bond principal and interest.

CONSUMER PRICE INDEX (CPI) - Statistical measure of change, over time, in the prices of goods and services in major expenditure groups--such as food, housing, apparel, transportation, and health and recreation--typically purchased by urban consumers. Essentially it measures the purchasing power of consumers' dollars by comparing what a sample "market basket" of goods and services costs today with what the same sample market basket cost at an earlier date.

CONTINGENCY - An amount of money appropriated for unforeseen expenditures. It is limited to not more than 15.0 percent of the appropriations in any fund.

COST - The estimated expenditure for a particular resource.

COST ACCOUNTING - The method of accounting that provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

COST ALLOCATION - Methodology for identifying and allocating overhead (indirect) costs incurred by central services departments to direct cost programs.

COST ALLOCATION PLAN - This plan, established under federal guidelines, identifies, distributes, and allows the County to be reimbursed for the costs of services by support groups (such as Purchasing,

Personnel, CAO, County Counsel) to those departments performing functions supported by federal/state funds.

COST OF GOODS SOLD - Items purchased for resale or reissue. Examples: aviation gasoline; paper; and other supplies.

COST-OF-LIVING ADJUSTMENT (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

COUNTYWIDE FUNDS - Operating funds of the County accounting for expenditures and revenues or countywide activities.

COUNTYWIDE PROGRAMS - Programs that benefit all areas of the County, both within city limits and outside city limits. (Examples are: Health Care, Social Services, and the County Jail.)

CURRENT REVENUE - Revenues of a governmental unit that are available to meet expenditures of the current fiscal year.

D

DEBT SERVICE FUND - Established to finance and account for the payment of interest and principal on bonds or other long-term borrowing.

DEFICIT - (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DELINQUENT TAXES - Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

DEPARTMENT - An organizational device used by county management to group programs of a like nature.

DEPRECIATION - (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the

physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DESIGNATED FUND BALANCE - portion of an unreserved fund balance that has been "earmarked"

by the chief executive officer or the legislative body for specified purposes.

DESIGNATION - An account containing money set aside by the Board of Supervisors for a specific future use. Money in a designation is earmarked for a specific use, but may not be legally restricted to that use.

DISAGREED ITEM - Difference in estimates for the following fiscal year between the submitting department's request and the County Executive's recommendations must be submitted in writing by law. Unless the department withdraws such requests, they are shown in the budget document as "Disagreed Items".

DISCRETIONARY REVENUE - Monies that are not legally earmarked by the State or Federal government for a specified program or use. Included in this category are a part of motor vehicle fees, sales and use taxes, business license and utility user taxes, and property taxes.

DIVISION - Activities within a department grouped together on the basis of common objectives. The basic unit of the program budget is organized as follows: Functional Area, Department, Division, and Section or Index.

E

EARMARKED - Revenues designated by statute or Constitution for a specified purpose.

EMPLOYEE BENEFITS - Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

ENCUMBRANCES - An obligation in the form of a purchase order, contract, or other commitment which is chargeable to an appropriation and for which a part of the appropriation is reserved. In some cases reserves are carried over into succeeding fiscal years.

ENTERPRISE FUND - (1) A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water, gas and electric utilities; airports; parking garages; or transit systems). In this case, the governing body intends that costs (i.e., expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. (2) A fund established because the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

EQUIPMENT - Tangible property of a more or less permanent nature, other than land or buildings and improvements thereon. Examples are machinery, tools, trucks, cars, furniture and furnishings.

EX - Exempt

EXPENDITURE - Use of an appropriation to purchase goods and services (including services of employees) necessary to carry out the responsibilities of a department or organization.

EXPENDITURES - Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service and capital outlays.

EXPENSES - Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

EXTRA HELP POSITION - A non-regular, temporary position created to meet a peak workload or other unusual work situation; can include seasonal or recurrent intermittent employment.

F

FIDUCIARY FUND TYPE - The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

FINAL BUDGET - Approved legal spending plan for a fiscal year. In Sacramento County, the Board of Supervisors is responsible for approving, by resolution, a final budget each year following the close of public budget hearings. The Board must approve a Final Budget by October 2 each year. State law allows for the extension of this date.

FINANCING REQUIREMENTS - Total needs requiring financing for the fiscal year.

FINANCING USES CLASSIFICATION - Major categories of expenditures as classified by law. These categories are defined by the State Controller.

FISCAL YEAR - Twelve-month period for which a budget is prepared. In Sacramento County, the fiscal year is July 1 to June 30.

FISH AND GAME FUND - Accounts for all the fish and game fines collected by the courts. Expenditures from this fund must be for game and wildlife propagation and education.

FIXED ASSETS - Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.

FULL TIME EQUIVALENT (FTE) POSITION - A full or part-time position converted to a decimal equivalent of a full-time position based on 2,080 hours per year (a 40 hour week). For example, an extra-help laborer working for four months or 690 hours, would be equivalent to .33 of a full-time position.

FUNCTION - A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. These designations are specified by the State Controller. Example: "Public Protection" is a function.

FUND - Independent fiscal and accounting entity with a self-balancing set of accounts. Examples are the General Fund, Special Revenue Funds, Capital Projects, Enterprise, and Internal Service Funds.

FUND BALANCE - In accounting terms, it is the net of fund assets minus fund liabilities. In simple non-accounting terms, ignoring such things as loans, designations, and reserves, and considering that what we are often after is the amount of money available at the end of the year, fund balance can be considered the beginning fund balance + actual revenues – actual expenditures.

FUND EQUITY - It is the net of accumulated revenue and expenses from previous years. Entries to this series of General Ledger (G/L) accounts are

made only at year-end by the General Ledger System when the revenue and expenses of the current year are closed out into one of these G/L accounts.

FUND TYPE - Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

G

GENERAL LEDGER - A book of final entry summarizing all of the entity's financial transactions, through offsetting debit and credit amounts.

GENERAL FUND - The major countywide fund. The fund used to account for all financial resources, except those required to be accounted for in another fund.

GENERAL OBLIGATION BOND - A bond whose repayment is guaranteed by pledging all the assets and revenues of a governmental agency.

GENERAL RESERVE - A separate fund or equity restriction within a fund to provide for dry period financing.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GOVERNMENTAL ACCOUNTING - The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) - The authoritative accounting and financial reporting standard-setting body for government entities.

GOVERNMENTAL FUND TYPES - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

GRANT - A contribution from one governmental unit to another, usually made for a specific purpose and time period. Example: "Nutrition Programs for the Elderly" are financed by the Federal Government and administered by the County.

I

IMPROVEMENTS - Buildings, other structures, and other attachments or annexations to land which are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains and sewers.

INDIRECT COST - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. Includes support services like Budget Preparation, Accounting, Payroll Preparation, Treasury

Management, Legal Services, and Human Resources (Personnel). See Cost Allocation Plan for further discussion.

INFRASTRUCTURE - The physical assets of the County (e.g., street, water, sewer, public buildings and parks).

INTERFUND CHARGES - A transfer of costs from departments in other funds.

INTERFUND REIMBURSEMENTS - Payment received for services rendered to departments in other funds.

INTER-GOVERNMENTAL REVENUE - Funds received from Federal, State and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

INTERNAL SERVICE FUND - A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

INTRAFUND CHARGES - A transfer of costs to the operating units within the same fund.

INTRAFUND REIMBURSEMENTS - Payment received for services rendered to other operating units within the same fund.

L

LAND - A fixed asset account which reflects the cost of land owned by a government.

LEGAL LEVEL OF BUDGETARY CONTROL - The level at which spending in excess of budgeted amounts would be a violation of law.

LEVEL OF BUDGETARY CONTROL - One of the three possible levels of budgetary control and authority to which organizations, programs, activities and functions may be subject. These levels of budgetary control are (a) appropriated

budget, (b) legally authorized nonappropriated budget review and approval process, which is outside the appropriated budget process or (c) nonbudgeted financial activities, which are not subject to the appropriated budget and the appropriation process or to any legally authorized nonappropriated budget review and approval process, but still are relevant for sound financial management and oversight.

LIBRARY FUND - Accounts for revenues to and expenditures by the Libraries in the unincorporated areas of the County.

LOCAL TAX REVENUES (USE OF) - Discretionary, general purpose revenues received by the General Fund. The largest components of local tax revenue are property tax revenue, sales tax revenue, and motor vehicle fees collected by the State and distributed to counties in lieu of local property taxes.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

M

MAINTENANCE OF EFFORT - A federal and/or state requirement that the County provide a certain level of financial support for a program from local tax revenues. The amount of support is referred to as the Maintenance of Effort (MOE) level.

MANDATED PROGRAMS - Mandated programs are those programs and services that the County is required to provide by specific state and/or federal law.

MATCH - The term "match" refers to the percentage of local discretionary county monies in the General Fund, which, by law, must be used to match a certain amount of state and/or federal funds. For example, for the majority of welfare aid payments, the County must match every \$95 state dollars they receive, with \$5 dollars from the County's General Fund.

MISSION STATEMENT - A succinct description of the scope and purpose of a county department.

MODIFIED ACCRUAL - The County's basis of accounting for governmental and expendable trust funds. The accrual basis of accounting adapted to the government fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Generally, expenditures are recognized when the fund liability is incurred. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

N

NET COUNTY COST - The difference, for General Fund budgets, between budgeted appropriations and departmental revenue. The dollar difference is funded by local tax revenues. The amount of the operation financed by discretionary sources, principally property taxes.

O

OBJECT - A major category of appropriation. Example: "Salaries and Employee Benefits" (Object 10) and "Services & Supplies" (Object 20).

OBLIGATIONS - Amounts that the County may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

OPERATING EXPENDITURE FUNDS - Resources derived from recurring revenue sources to finance operating expenditures and pay as you go capital expenditures.

OPERATING TRANSFERS - Interfund and Intrafund transfers other than residual equity transfers (e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended).

OTHER CHARGES - A payment to an agency, institution, or person outside the County Government. Example: "Medi-Cal contributions".

OTHER FINANCING SOURCES - Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

OTHER FINANCING USES - Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

P

PER CAPITA - Amount per individual.

PERMANENT POSITION - Any permanent position in the classified service that is required to be filled through certification, or by provisional appointment.

POSITION ALLOCATION - Documentation depicting the number and classification of regular full-time, regular part-time and limited term positions in the County, by department, as authorized by the Board of Supervisors.

PRE BASELINE - Before a known measurement or position used for performance measures.

PRIOR-YEAR ENCUMBRANCES - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a

part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminate.

PRIORITY - A ranking from most important to least important according to established criteria that may take into account the number of persons served, health and safety impacts, etc.

PROGRAM - Desired output-oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the programs advance the project and organization toward a corresponding solution to a need or problem.

PROGRAM REALIGNMENT - Transfer of program funding between the State and the counties to more accurately reflect responsibilities. Realigned programs include mental health, indigent health, foster care, welfare services, In-Home Supportive Services, certain juvenile justice programs and other miscellaneous programs. Revenue from increased vehicle license fees and sales taxes finances the increased county program shares.

PROPERTY TAX EXEMPTION - The processing of all homeowner, church and other types of tax exemptions.

PROPOSED BUDGET - The working county budget/document for the fiscal year as proposed by the County Executive to the Board of Supervisors based on county department requests. Approval of this document does not generally allow expenditures for new programs or fixed assets.

PROPOSITION 13 - A tax limitation initiative approved by the voters in 1978. Proposition 13 provided for (1) a 1.0 percent tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness; (2) assessment restrictions establishing 1975 level values for all property with allowable increase of 2.0 percent annually and reappraisal to current value upon change in ownership and new construction; (3) a two-thirds

vote requirement to increase state taxes; and (4) a two-thirds vote of the electorate for local agencies to impose "special taxes".

PROPRIETARY FUND TYPES - Sometimes referred to as income determination or commercial type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

R

REAL PROPERTY - Land and the structures attached to it.

RECOMMENDED/ADOPTED - Amounts recommended by the County Executive.

REIMBURSEMENT - Reimbursements are used to reimburse expenditures initially made by one agency/budget unit that are properly applicable to another agency/budget unit within or between certain government funds.

RENDERING DEPARTMENT - A department that provides services, for a fee, to another county department and is reimbursed through Intrafund or Interfund transfers.

REQUESTED - Amounts requested by departments.

REQUIREMENTS - Finance uses plus changes in reserves.

RESERVE - An amount in a fund used to meet cash requirements, emergency expenditures, or future defined requirements. A reserve is not an appropriation, and there is no limitation on the amount of reserve that can be established. An account that contains money set aside for a legally restricted specific future use.

RESERVED FUND BALANCE - Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.

RESIDUAL EQUITY TRANSFERS - Nonrecurring or non-routine transfers of equity between funds (e.g., contributions of Enterprise or Internal Service Fund capital by the General Fund), subsequent return of all or part of such contributions to the General Fund, and transfers of residual balances of discontinued funds to the General Fund or other fund.

RESOLUTION - An order by the Board of Supervisors requiring less legal formality than an ordinance of statute.

RETAIL SALES TAX - A tax levied on the sale of goods or services to the consumer.

RETAINED EARNINGS - The accumulated earnings of an enterprise or internal service fund.

RETIRED ANNUITANT - A retired annuitant, as defined by Government Code Section 20012, is a former employee of either the State or public agency that contracts with the Public Employees Retirement System and who is receiving a retirement allowance.

REVENUE - Income from taxes, fees, and other charges, Federal or State government, excluding Interfund transfers, fund balance, or debt issuance proceeds.

ROAD FUND - Accounts for expenditures on road, street, and bridge construction and improvements.

S

SALARIES AND EMPLOYEE BENEFITS - Accounts which establish expenditures for employee-related costs.

SALARY SAVINGS - The dollar amount of salaries that can be expected to be saved due to vacancies and turnover of employees.

SCHEDULE - A listing of financial data in a form and manner prescribed by the State.

SECURED ROLL - Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each County Assessor.

SECURED TAXES - Taxes levied on real properties in the County which must be "secured" by lien on the properties.

SELF-INSURANCE FUND - A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses.

SERVICES AND SUPPLIES - Accounts which establish expenditures for most of the operating expenses of county departments and programs.

SINGLE AUDIT - An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal agencies.

SOURCE OF REVENUE - Revenues are classified according to their source or point of origin.

SPECIAL ASSESSMENTS - Fees that are charged to property owners in certain geographical areas for public improvements. A fee is levied only to those property owners who receive a direct benefit.

SPECIAL DISTRICT - An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, transit authorities, port authorities and electric power authorities.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. GAAP only require the use of special revenue funds when legally mandated.

SUBOBJECT - A subcategory of appropriations, sometimes referred to as a "line item".

SUBVENTION - Payments by an outside agency (usually from a higher governmental unit) for costs that originate in the County. Example: most of the county welfare programs are financed by state and federal income taxes. The County expends the money and is reimbursed by state and federal subventions.

SUPPLEMENTAL TAX ROLL - A result of legislation enacted in 1983 and requires an assessment of property when change to the status of the property occurs, rather than once a year, as was previously the case.

T

TAX LEVY - The amount of tax dollars billed to taxpayers based on the imposition of the property tax rate on the assessed valuation.

TAX RELIEF SUBVENTIONS - Funds ordinarily paid to compensate for taxes lost because of tax relief measures, such as homeowners' exemption.

TAXES - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TEETER PLAN - Also known as the Alternate Method of Tax Apportionment. A plan whereby one hundred percent of the secured property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning one hundred percent of taxes that have been collected. This allows the County to finance all delinquent property taxes.

TRANSFERS IN/OUT - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRANSIENT-OCCUPANCY TAX (TOT) - A tax collected by a motel/hotel operator for a percentage of the room rent paid by each transient, which is then due the County.

TRUST AND AGENCY FUND - One of the seven fund types in governmental accounting.

TRUST FUNDS - Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

U

UNANTICIPATED REVENUE - The amount of revenues which had not been estimated in the budget and which are appropriated for expenditure or applied to the increase of specific reserves during the fiscal period.

UNDESIGNATED FUND BALANCE - That portion of a fund balance that is available for spending or appropriation and has not been "earmarked" for specified purposes by the Chief Executive Officer or the legislative body.

UNENCUMBERED BALANCE - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

UNINCORPORATED AREA - Geographic portions of Sacramento County which are not within incorporated cities.

UNIT - Budget unit number and name.

UNRESERVED FUND BALANCE - That portion of a fund's balance that is not restricted for a specific purpose and is available for spending or general appropriation.

UNSECURED TAX - A tax on properties such as office furniture, equipment, and boats which are not located on property owned by the assessee.

USER DEPARTMENT - A department that receives services, which it pays for, from another county department, with payment made through Intrafund or Interfund transfers.