

Table of Contents

Table of Contents

State Schedules	A-1
Summary Schedules	A-2
All Funds Summary (Schedule 1)	A-2
Governmental Funds Summary (Schedule 2)	A-3
Fund Balance - Governmental Funds (Schedule 3)	A-6
Obligated Fund Balances by Governmental Funds (Schedule 4)	A-8
Summary of Additional Financing Sources by Source and Funds (Schedule 5)	A-15
Detail of Additional Financing Sources by Fund and Account (Schedule 6)	A-18
Summary of Financing Uses by Function and Fund (Schedule 7)	A-73
Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)	A-77
Special Districts and Other Agencies Summary (Schedule 12)	A-86
Fund Balance - Special Districts and Other Agencies (Schedule 13)	A-88
Special Districts and Other Agencies Summary - Obligated Fund Balances (Schedule 14)	A-90
Proprietary Schedules	A-91
Operation of Internal Service Funds (Schedule 10)	A-91
Operation of Enterprise Funds (Schedule 11)	A-101
Summary of Positions	B-1
Permanent Position Summary by Fund	B-2
Summary of Positions	B-3
Permanent Position Summary - Special Districts	B-80
Elected Officials	C-1
District Attorney	C-2
District Attorney	BU 5800000 C-2
District Attorney-Restricted Revenues	BU 5800001 C-6
Sheriff	C-12
Sheriff	BU 7400000 C-12
SSD Restricted Revenue	BU 7408000 C-20
SSD DOJ Asset Forfeiture	BU 7409000 C-32

Table of Contents

General Government	D-1
1991 Realignment	D-3
1991 Realignment BU 7480000	D-3
2011 Realignment	D-9
2011 Realignment BU 7440000	D-9
Financing Districts	D-14
Antelope Public Facilities Financing Plan BU 3070000	D-14
CSA No. 10 BU 2857000	D-20
Countywide Library Facilities BU 1600000	D-22
Florin Road Capital Project BU 1182880	D-24
Florin Vineyard No. 1 CFD 2016-2 BU 1470000	D-26
Florin Vineyard Comm Plan BU 1450000	D-28
Laguna Community Facilities District BU 3090000	D-30
Laguna Crk/Elliott Rch CFD No. 1 BU 2870000	D-32
Laguna Stonelake CFD BU 1300000	D-36
Mather Landscape Maint CFD BU 1320000	D-38
Mather PFFP BU 1360000	D-40
McClellan CFD 2004-1 BU 1400000	D-42
Metro Air Park 2001 CFD 2000-1 BU 1390000	D-44
Metro Air Park Impact Fees BU 1460000	D-46
Metro Air Park Services Tax BU 1420000	D-48
North Vineyard Station Specific Plan BU 1430000	D-50
North Vineyard Station CFDs BU 1440000	D-52
Park Meadows CFD-Bond Proceeds BU 1310000	D-56
Vineyard Public Facilities Financing Plan BU 2840000	D-58
Financing-Transfers/Reimbursement	D-60
Financing-Transfers/Reimbursement BU 5110000	D-60
Neighborhood Revitalization	D-61
Neighborhood Revitalization BU 5790000	D-61
Non-Departmental Costs/General Fund	D-64
Non-Departmental Costs/General Fund BU 5770000	D-64
Non-Departmental Revenues/General Fund	D-65
Non-Departmental Revenues/General Fund BU 5700000	D-65
Public Facilities Financing	D-67
2004 Pension Obligation Bond-Debt Service BU 9282000	D-67

Table of Contents

2018 Refunding COPs-Debt Service	BU 9307001	D-69
2020 Refunding COPs-Debt Service	BU 3011000	D-71
Juvenile Courthouse Project-Debt Service	BU 9280000	D-73
Public Safety Sales Tax		D-75
Public Safety Sales Tax	BU 7460000	D-75
Teeter Plan		D-78
Teeter Plan	BU 5940000	D-78
Transient-Occupancy Tax		D-80
Transient-Occupancy Tax	BU 4060000	D-80

Administrative Services **E-1**

County Clerk/Recorder		E-2
Clerk/Recorder Fees	BU 3241000	E-2
County Library		E-10
County Library	BU 6310000	E-10
Department Of Finance		E-12
Department Of Finance	BU 3230000	E-12
Department of Technology		E-15
Technology Cost Recovery Fee	BU 2180000	E-15
Emergency Services		E-17
Emergency Services	BU 7090000	E-17
OES-Restricted Revenues	BU 7091000	E-21
General Services		E-25
General Services	BU 7000000	E-25
Capital Construction	BU 3100000	E-33
Fixed Assets-Heavy Equipment	BU 2070000	E-47
General Services-Capital Outlay	BU 7080000	E-51
Parking Enterprise	BU 7990000	E-53
Personnel Services		E-54
Personnel Services	BU 6050000	E-54
Voter Registration And Elections		E-57
Voter Registration And Elections	BU 4410000	E-57

Table of Contents

Community Services	F-1
Animal Care Services	F-3
Animal Care-Restricted Revenues BU 3220800	F-3
Community Development	F-5
Community Development BU 5720000	F-5
Development and Code Services BU 2151000	F-8
Building Inspection BU 2150000	F-15
Affordability Fee BU 3830000	F-17
Connector Joint Powers Authority	F-19
Connector Joint Powers Authority BU 2800000	F-19
Dependent Park Districts	F-20
Carmichael Recreation And Park District BU 9337000	F-20
Mission Oaks Recreation And Park District BU 9336100	F-26
Mission Oaks Maint/Improvement Dist BU 9336001	F-28
Sunrise Recreation And Park District BU 9338000	F-30
Antelope Assessment BU 9338001	F-33
Citrus Heights Assessment Districts BU 9338005	F-35
Foothill Park BU 9338006	F-37
Economic Development	F-39
Economic Development BU 3870000	F-39
Natomas Fire District	F-50
Natomas Fire District BU 2290000	F-50
Regional Parks	F-52
Parks-Restricted Revenues BU 6410000	F-52
County Parks CFD 2006-1 BU 6494000	F-58
CSA No.4B-(Wilton-Cosumnes) BU 6491000	F-60
CSA No.4C-(Delta) BU 6492000	F-62
CSA No.4D-(Herald) BU 6493000	F-64
Del Norte Oaks Park District BU 3516494	F-66
Fish And Game Propagation BU 6460000	F-68
Golf BU 6470000	F-70
Park Construction BU 6570000	F-72
Transportation	F-74
Department of Transportation BU 2960000	F-74
CSA No. 1 BU 2530000	F-78

Table of Contents

Gold River Station #7 Landscape CFD	BU 1370000	F-80
Landscape Maintenance District	BU 3300000	F-82
Roads	BU 2900000	F-84
SCTDF Capital Fund	BU 2910000	F-88
Sacramento County LM CFD 2004-2	BU 1410000	F-94
Transportation-Sales Tax	BU 2140000	F-96
Waste Management and Recycling		F-100
Solid Waste Enterprise	BU 2200000	F-100
Solid Waste Commercial Program	BU 2240000	F-112
Water Resources		F-114
Water Resources	BU 3220001	F-114
Water Agency Enterprise	BU 3050000	F-120
Water Agency Zone 11 - Drainage Infrastructure	BU 2810000	F-127
Water Agency Zone 13	BU 3044000	F-132

Public Safety and Justice

G-1

Dispute Resolution Program		G-2
Dispute Resolution-Restricted Revenues	BU 5528000	G-2
Indigent Defense		G-4
Conflict Criminal Defenders	BU 5510000	G-4
Public Defender	BU 6910000	G-6
Probation		G-9
Probation	BU 6700000	G-9
Probation-Restricted Revenues	BU 6708000	G-12

Social Services

H-1

Child, Family and Adult Services		H-2
Child, Family and Adult Services	BU 7800000	H-2
Child, Family Adult-Restricted Revenues	BU 7809900	H-9
Environmental Management		H-13
Environmental Management	BU 3350000	H-13
EMD Special Program Funds	BU 3351000	H-20
Health Services		H-22
Health Services	BU 7200000	H-22
Health Svcs-Restricted Revenues	BU 7208000	H-28

Table of Contents

Patient Care Revenue	BU 7209000	H-38
Correctional Health Services	BU 7410000	H-40
Mental Health Services Act	BU 7290000	H-44
Homeless Services and Housing		H-51
HSH Restricted Revenues	BU 5820800	H-51
Human Assistance		H-53
Human Assistance-Restricted Revenues	BU 8100800	H-53

State Schedules

Table of Contents

Summary Schedules	A-2
All Funds Summary (Schedule 1)	A-2
Governmental Funds Summary (Schedule 2)	A-3
Fund Balance - Governmental Funds (Schedule 3)	A-6
Obligated Fund Balances by Governmental Funds (Schedule 4)	A-8
Summary of Additional Financing Sources by Source and Funds (Schedule 5)	A-15
Detail of Additional Financing Sources by Fund and Account (Schedule 6)	A-18
Summary of Financing Uses by Function and Fund (Schedule 7)	A-73
Detail of Financing Uses by Function, Activity and Budget Unit (Schedule 8)	A-77
Special Districts and Other Agencies Summary (Schedule 12)	A-86
Fund Balance - Special Districts and Other Agencies (Schedule 13)	A-88
Special Districts and Other Agencies Summary - Obligated Fund Balances (Schedule 14)	A-90
Proprietary Schedules	A-91
Operation of Internal Service Funds (Schedule 10)	A-91
Operation of Enterprise Funds (Schedule 11)	A-101

All Funds Summary (Schedule 1)

Summary Schedules

State Controller Schedules		County of Sacramento All Funds Summary Fiscal Year 2025-26				Schedule 1	
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
Governmental Funds							
General Fund	\$ 241,492,453	\$ 44,589,747	\$ 5,452,753,661	\$ 5,738,835,861	\$ 5,633,565,155	\$ 105,270,706	\$ 5,738,835,861
Special Revenue Funds	239,267,969	639,958	546,790,956	786,698,883	780,029,774	6,669,109	786,698,883
Capital Project Funds	120,939,795	---	100,405,570	221,345,365	221,345,365	---	221,345,365
Debt Service Funds	6,300,222	---	177,624,808	183,925,030	183,925,030	---	183,925,030
Total Governmental Funds	\$ 608,000,439	\$ 45,229,705	\$ 6,277,574,995	\$ 6,930,805,139	\$ 6,818,865,324	\$ 111,939,815	\$ 6,930,805,139
Other Funds							
Internal Service Funds	\$ ---	\$ 8,893,574	\$ 491,560,297	\$ 500,453,871	\$ 489,605,889	\$ 10,847,982	\$ 500,453,871
Enterprise Funds	---	45,410,911	1,332,864,510	1,378,275,421	921,204,960	457,070,461	1,378,275,421
Special Districts and Other Agencies	\$ 152,684,904	\$ 2,563,216	\$ 130,566,520	\$ 285,814,640	\$ 278,479,275	\$ 7,335,365	\$ 285,814,640
Total Other Funds	\$ 152,684,904	\$ 56,867,701	\$ 1,954,991,327	\$ 2,164,543,932	\$ 1,689,290,124	\$ 475,253,808	\$ 2,164,543,932
Total All Funds	\$ 760,685,343	\$ 102,097,406	\$ 8,232,566,322	\$ 9,095,349,071	\$ 8,508,155,448	\$ 587,193,623	\$ 9,095,349,071

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	
General Fund								
General Fund	\$ 92,694,258	\$ 20,639,169	\$ 3,896,585,598	\$ 4,009,919,025	\$ 3,987,332,871	\$ 22,586,154	\$ 4,009,919,025	
Neighborhood Revitalization	1,092,732	---	207,000	1,299,732	1,299,732	---	1,299,732	
Mental Health Services Act	33,967,122	---	101,290,870	135,257,992	113,041,941	22,216,051	135,257,992	
Public Safety Sales Tax	8,980	---	175,204,175	175,213,155	175,204,175	8,980	175,213,155	
1991 Realignment	36,533,153	11,490,290	387,122,270	435,145,713	432,130,379	3,015,334	435,145,713	
2011 Realignment	4,479,629	8,376,451	417,155,114	430,011,194	424,806,160	5,205,034	430,011,194	
Sheriff DOJ Asset Forfeiture	478,826	---	---	478,826	478,826	---	478,826	
Clerk/Recorder Fees	4,189,786	1,860,757	2,600,000	8,650,543	7,888,439	762,104	8,650,543	
Restricted Revenues Fund for Departments	36,612,643	1,788,582	52,788,528	91,189,753	90,967,352	222,401	91,189,753	
Sheriff Restricted Revenue	12,532,692	---	9,135,152	21,667,844	21,667,844	---	21,667,844	
Patient Care Revenue	16,054,648	---	394,839,881	410,894,529	359,639,881	51,254,648	410,894,529	
Transient Occupancy Tax	1,707,423	---	3,509,015	5,216,438	5,216,438	---	5,216,438	
Golf	1,140,561	434,498	12,316,058	13,891,117	13,891,117	---	13,891,117	
Total General Fund	\$ 241,492,453	\$ 44,589,747	\$ 5,452,753,661	\$ 5,738,835,861	\$ 5,633,565,155	\$ 105,270,706	\$ 5,738,835,861	
Special Revenue Funds								
Fish And Game Propagation	\$ 2,681	\$ ---	\$ 9,713	\$ 12,394	\$ 4,956	\$ 7,438	\$ 12,394	
Roads	161,543,538	2,850	155,129,276	316,675,664	315,872,814	802,850	316,675,664	
Department of Transportation	5,440,781	---	73,774,172	79,214,953	79,214,953	---	79,214,953	
Environmental Management	3,605,006	285,966	23,185,486	27,076,458	25,083,910	1,992,548	27,076,458	
EMD Special Program Funds	362,975	102,072	4,350	469,397	441,000	28,397	469,397	
County Library	22,173	---	1,336,238	1,358,411	1,358,411	---	1,358,411	

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	17,754,349	---	30,868,156	48,622,505	48,166,642	455,863	48,622,505	
Building Inspection	884,500	---	24,526,200	25,410,700	25,410,700	---	25,410,700	
Technology Cost Recovery Fee	558,764	249,070	2,053,000	2,860,834	2,860,834	---	2,860,834	
Development And Code Services	5,380,375	---	74,700,234	80,080,609	79,452,388	628,221	80,080,609	
Affordability Fee	1,456,921	---	5,911,699	7,368,620	7,368,620	---	7,368,620	
SCTDF Capital Fund	31,610,440	---	17,958,018	49,568,458	49,568,458	---	49,568,458	
Transportation-Sales Tax	9,042,608	---	128,838,162	137,880,770	137,880,770	---	137,880,770	
Solid Waste Commercial Program	1,500,721	---	5,475,000	6,975,721	4,221,929	2,753,792	6,975,721	
Jail Industry Trust Fund	102,137	---	306,030	408,167	408,167	---	408,167	
Total Special Revenue Funds	\$ 239,267,969	\$ 639,958	\$ 546,790,956	\$ 786,698,883	\$ 780,029,774	\$ 6,669,109	\$ 786,698,883	
Capital Project Funds								
Parks Construction	\$ 13,255,835	\$ ---	\$ 12,054,974	\$ 25,310,809	\$ 25,310,809	\$ ---	\$ 25,310,809	
Capital Construction	86,704,581	---	87,340,740	174,045,321	174,045,321	---	174,045,321	
Florin Road Capital Project	459,916	---	20,000	479,916	479,916	---	479,916	
NVSSP-Library	626,026	---	2,000	628,026	628,026	---	628,026	
North Vineyard Station Specific Plan	5,353,678	---	34,000	5,387,678	5,387,678	---	5,387,678	
North Vineyard Station CFDs	4,827,891	---	928,356	5,756,247	5,756,247	---	5,756,247	
Florin Vineyard Community Plan	9,711,868	---	25,500	9,737,368	9,737,368	---	9,737,368	
Total Capital Project Funds	\$ 120,939,795	\$ ---	\$ 100,405,570	\$ 221,345,365	\$ 221,345,365	\$ ---	\$ 221,345,365	
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	\$ 3,780,084	\$ ----	\$ 49,655,072	\$ 53,435,156	\$ 53,435,156	\$ ----	\$ 53,435,156	
2004 Pension Obligation Bond Debt Svc	2,520,138	---	127,969,736	130,489,874	130,489,874	---	130,489,874	
Total Debt Service Funds	\$ 6,300,222	\$ ----	\$ 177,624,808	\$ 183,925,030	\$ 183,925,030	\$ ----	\$ 183,925,030	
Total Governmental Funds	\$ 608,000,439	\$ 45,229,705	\$ 6,277,574,995	\$ 6,930,805,139	\$ 6,818,865,324	\$ 111,939,815	\$ 6,930,805,139	

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				<table><tr><td>Actual</td><td></td></tr><tr><td>Estimated</td><td>X</td></tr></table>		Actual		Estimated	X
Actual											
Estimated	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	\$ 364,272,322	\$ ---	\$ 10,997,822	\$ 260,580,242	\$ 92,694,258						
Neighborhood Revitalization	1,092,732	---	---	---	1,092,732						
Mental Health Services Act	88,025,339	---	54,058,217	---	33,967,122						
Public Safety Sales Tax	8,980	---	---	---	8,980						
1991 Realignment	66,345,399	---	29,812,246	---	36,533,153						
2011 Realignment	38,646,518	---	34,166,889	---	4,479,629						
Sheriff DOJ Asset Forfeiture	478,826	---	---	---	478,826						
Clerk/Recorder Fees	26,449,573	---	22,259,787	---	4,189,786						
Restricted Revenues Fund for Departments	54,509,119	---	17,896,476	---	36,612,643						
Sheriff Restricted Revenue	12,532,692	---	---	---	12,532,692						
Patient Care Revenue	29,115,986	---	13,061,338	---	16,054,648						
Transient Occupancy Tax	1,707,423	---	---	---	1,707,423						
Golf	5,303,898	---	4,163,337	---	1,140,561						
Total General Fund	\$ 688,488,807	---	\$ 186,416,112	\$ 260,580,242	\$ 241,492,453						
Special Revenue Funds											
Fish And Game Propagation	\$ 17,058	---	\$ 14,377	---	2,681						
Roads	176,043,538	---	14,500,000	---	161,543,538						
Department of Transportation	13,482,864	---	8,042,083	---	5,440,781						
Environmental Management	13,557,552	---	9,952,546	---	3,605,006						
EMD Special Program Funds	1,094,744	---	731,769	---	362,975						
County Library	22,173	---	---	---	22,173						
First 5 Sacramento Commission	14,857,050	---	14,857,050	---	---						
Economic Development	45,437,524	---	27,683,175	---	17,754,349						

Fund Balance - Governmental Funds (Schedule 3)
Summary Schedules

State Controller Schedules County Budget Act		County of Sacramento Fund Balance - Governmental Funds Fiscal Year 2025-26				Schedule 3	
Fund Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2025	Actual Estimated
		Encumbrances	Nonspendable, Restricted and Committed				
1	2	3	4	5	6		
Special Revenue Funds							
Building Inspection	6,718,264	---	5,833,764	---	884,500		
Technology Cost Recovery Fee	1,366,598	---	807,834	---	558,764		
Development And Code Services	13,909,630	---	8,529,255	---	5,380,375		
Affordability Fee	1,456,921	---	---	---	1,456,921		
SCTDF Capital Fund	88,103,178	---	56,492,738	---	31,610,440		
Transportation-Sales Tax	12,942,608	---	3,900,000	---	9,042,608		
Solid Waste Commercial Program	10,069,697	---	8,568,976	---	1,500,721		
Jail Industry Trust Fund	102,137	---	---	---	102,137		
Total Special Revenue Funds	\$ 399,181,536	\$ ---	\$ 159,913,567	\$ ---	\$ 239,267,969		
Capital Project Funds							
Parks Construction	\$ 13,478,173	\$ ---	\$ 222,338	\$ ---	\$ 13,255,835		
Capital Construction	86,704,581	---	---	---	86,704,581		
Florin Road Capital Project	459,916	---	---	---	459,916		
NVSSP-Library	626,026	---	---	---	626,026		
North Vineyard Station Specific Plan	5,353,678	---	---	---	5,353,678		
North Vineyard Station CFDs	4,827,891	---	---	---	4,827,891		
Florin Vineyard Community Plan	9,711,868	---	---	---	9,711,868		
Total Capital Project Funds	\$ 121,162,133	\$ ---	\$ 222,338	\$ ---	\$ 120,939,795		
Debt Service Funds							
Teeter Plan	\$ 3,780,084	\$ ---	\$ ---	\$ ---	\$ 3,780,084		
2004 Pension Obligation Bond Debt Svc	2,520,138	---	---	---	2,520,138		
Total Debt Service Funds	\$ 6,300,222	\$ ---	\$ ---	\$ ---	\$ 6,300,222		
Total Governmental Funds	\$ 1,215,132,698	\$ ---	\$ 346,552,017	\$ 260,580,242	\$ 608,000,439		

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	---	---	601,240	---	91,340,387	
Assigned - Cash Flow	32,421,527	---	---	---	---	32,421,527	
Assigned - Imprest Cash	513,650	51,929	---	---	---	461,721	
Assigned - Audit Report Paybacks	---	---	---	19,251,687	---	19,251,687	
Assigned - Spec. Deposits-Travel	100,000	---	---	---	---	100,000	
Assigned - New Property Tax System	26,387,823	7,132,107	---	---	---	19,255,716	
Assigned - Service Stability	90,639,816	---	---	---	---	90,639,816	
Assigned - American River Parkway Homeless Reserve	5,000,000	4,077,019	---	---	---	922,981	
Assigned - ARPA Administration	7,829,128	4,247,311	---	---	---	3,581,817	
Assigned - ARPA CBO Capacity Building	6,949,151	4,998,561	---	---	---	1,950,590	
Nonspendable - Loan Buyout (Teeter Plan)	2,685,709	132,242	---	---	---	2,553,467	
Nonspendable - Tax Loss (Teeter Plan)	7,574,509	---	---	2,615,303	---	10,189,812	
Nonspendable - Teeter Delinquencies	737,604	---	---	117,924	---	855,528	
Total General Fund	\$ 271,578,064	\$ 20,639,169	\$ ---	\$ 22,586,154	\$ ---	\$ 273,525,049	
Mental Health Services Act							
Restricted - Prudent Reserve	\$ 13,196,792	---	\$ ---	---	---	13,196,792	
Restricted - Comm Services and Supports	13,867,403	---	---	11,306,702	---	25,174,105	
Restricted - Prevention and Early Intervention	4,082,067	---	---	5,910,969	---	9,993,036	
Restricted - Projects – Innovation	22,413,299	---	---	698,733	---	23,112,032	
Restricted - Activities– Workforce and Training	---	---	---	2,086,040	---	2,086,040	
Restricted - Projects – Technological Needs	498,656	---	---	2,213,607	---	2,712,263	
Total Mental Health Services Act	\$ 54,058,217	\$ ---	\$ ---	\$ 22,216,051	\$ ---	\$ 76,274,268	

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							
Public Safety Sales Tax							
Restricted - Public Safety Sales Tax Reserve	\$	---	\$	---	\$	8,980	
Total Public Safety Sales Tax	\$	---	\$	---	\$	8,980	
1991 Realignment							
Restricted - Social Services	5,488,777	5,488,777	---	687,682	---	687,682	
Restricted - Public Health	1,737,016	1,737,016	---	2,327,652	---	2,327,652	
Restricted - Mental Health	22,586,453	4,264,497	---	---	---	18,321,956	
Total 1991 Realignment	\$	29,812,246	\$	11,490,290	\$	3,015,334	
2011 Realignment							
Restricted - Youthful Offender Block Grant	3,696,138	3,259,089	---	1,362,608	---	1,799,657	
Restricted - Local Innovation	2,204,651	---	---	1,330,000	---	3,534,651	
Restricted - Protective Services	---	---	---	141,126	---	141,126	
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	---	---	---	864,044	---	864,044	
Total 2011 Realignment	\$	34,166,889	\$	8,376,451	\$	5,205,034	
						30,995,472	

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		Recommended	Adopted by Board of Supervisors
1	2	3	4	5	6	7		
General Fund								
Clerk/Recorder Fees								
Restricted - Modernization Fees	\$ 10,296,533	\$ 1,456,174	\$ ---	\$ ---	\$ ---	\$ 8,840,359		
Restricted - Micrographics Fees	5,528,388	---	---	309,353	---	5,837,741		
Restricted - Hours Fees	916,280	202,912	---	---	---	713,368		
Restricted - Index Fees	912,461	201,671	---	---	---	710,790		
Restricted - E-Recording Fees	4,042,258	---	---	298,004	---	4,340,262		
Restricted - Vital Health Statistics Fees	563,867	---	---	154,747	---	718,614		
Total Clerk/Recorder Fees	\$ 22,259,787	\$ 1,860,757	\$ ---	\$ 762,104	\$ ---	\$ 21,161,134		
Restricted Revenues Fund for Departments								
Restricted - Future Planned Programs	17,896,476	1,788,582	---	222,401	---	16,330,295		
Total Restricted Revenues Fund for Departments	\$ 17,896,476	\$ 1,788,582	\$ ---	\$ 222,401	\$ ---	\$ 16,330,295		
Patient Care Revenue								
Fund Balance Reserved	\$ 13,061,338	\$ ---	\$ ---	\$ 51,254,648	\$ ---	\$ 64,315,986		
Total Patient Care Revenue	\$ 13,061,338	\$ ---	\$ ---	\$ 51,254,648	\$ ---	\$ 64,315,986		
Golf								
Restricted - Future Services	4,163,337	434,498	---	---	---	3,728,839		
Total Golf	\$ 4,163,337	\$ 434,498	\$ ---	\$ ---	\$ ---	\$ 3,728,839		
Total General Fund	\$ 446,996,354	\$ 44,589,747	\$ ---	\$ 105,270,706	\$ ---	\$ 507,677,313		
Special Revenue Funds								
Fish And Game Propagation								
Restricted - Future Services	\$ 14,377	---	\$ ---	\$ 7,438	\$ ---	\$ 21,815		
Total Fish And Game Propagation	\$ 14,377	\$ ---	\$ ---	\$ 7,438	\$ ---	\$ 21,815		

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							
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	
Environmental Management							
Restricted - EMD-Health	5,978,278	---	---	1,970,717	---	7,948,995	
Restricted - EMD-Admin	17,040	---	---	21,831	---	38,871	
Restricted - EMD-Hazardous Materials	3,957,228	285,966	---	---	---	3,671,262	
Total Environmental Management	\$ 9,952,546	\$ 285,966	\$ ---	\$ 1,992,548	\$ ---	\$ 11,659,128	
EMD Special Program Funds							
Restricted - Regional Water Quality Fund	354,204	---	---	13,154	---	367,358	
Restricted - EMD Well Restoration	186,576	77,563	---	---	---	109,013	
Restricted - Singe Wall UST	190,989	24,509	---	---	---	166,480	
Restricted - Local Primary Agency	---	---	---	137	---	137	
Restricted - Future Services	---	---	---	15,106	---	15,106	
Total EMD Special Program Funds	\$ 731,769	\$ 102,072	\$ ---	\$ 28,397	\$ ---	\$ 658,094	
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	\$ ---	\$ 500,000	
Restricted - Imprest Cash	300	---	---	---	---	300	
Restricted - Mather Reserve	1,560,067	---	---	---	---	1,560,067	
Restricted - Western Area Power Authority Contingencies	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	---	---	4,107	---	242,771	
Restricted - Mather Contingency 2008 TX	8,485,344	---	---	102,041	---	8,587,385	
Restricted - Mather Contingency	5,713,800	---	---	99,715	---	5,813,515	
Total Economic Development	\$ 27,683,175	\$ ---	\$ ---	\$ 455,863	\$ ---	\$ 28,139,038	
Building Inspection							
Restricted - Future Services	\$ 5,833,764	\$ ---	\$ ---	\$ ---	\$ ---	\$ 5,833,764	
Total Building Inspection	\$ 5,833,764	\$ ---	\$ ---	\$ ---	\$ ---	\$ 5,833,764	
Technology Cost Recovery Fee							
Restricted - Technology Cost Recovery Fee	\$ 807,834	\$ 249,070	\$ ---	\$ ---	\$ ---	\$ 558,764	
Total Technology Cost Recovery Fee	\$ 807,834	\$ 249,070	\$ ---	\$ ---	\$ ---	\$ 558,764	

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							
Development And Code Services							
Restricted - Construction Mgmt and Inspection Div	8,529,255	---	---	628,221	---	9,157,476	
Total Development And Code Services	\$ 8,529,255	\$ ---	\$ ---	\$ 628,221	\$ ---	\$ 9,157,476	
SCTDF Capital Fund							
Restricted - Future Construction	\$ 54,449,777	\$ ---	\$ ---	\$ ---	\$ ---	\$ 54,449,777	
Restricted - Five-Year Mitigation Act Update	2,042,961	---	---	---	---	2,042,961	
Total SCTDF Capital Fund	\$ 56,492,738	\$ ---	\$ ---	\$ ---	\$ ---	\$ 56,492,738	
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	---	---	\$ 2,753,792	---	11,322,768	
Total Solid Waste Commercial Program	\$ 8,568,976	\$ ---	\$ ---	\$ 2,753,792	\$ ---	11,322,768	
Total Special Revenue Funds	\$ 159,913,567	\$ 639,958	\$ ---	\$ 6,669,109	\$ ---	165,942,718	
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	

Obligated Fund Balances by Governmental Funds (Schedule 4)

Summary Schedules

State Controller Schedules County Budget Act		County of Sacramento Obligated Fund Balances - By Governmental Funds Fiscal Year 2025-26				Schedule 4
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
Total Governmental Funds		\$ 607,132,259	\$ 45,229,705	\$ 111,939,815	\$ 673,842,369	

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 X Estimated	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	\$ 545,148,832	\$ 668,051,246	\$ ---			
Semi-Discretionary Reimbursements	1,019,598,697	1,031,526,781	1,031,894,307	---			
Taxes	837,229,422	900,605,926	926,515,673	---			
Licenses, Permits & Franchises	76,196,973	81,972,665	82,895,463	---			
Fines, Forfeitures & Penalties	24,612,126	25,212,486	23,311,311	---			
Revenue from Use Of Money & Property	227,500,577	211,307,935	169,035,619	---			
Intergovernmental Revenues	2,448,455,565	2,684,086,215	2,920,285,605	---			
Charges for Services	300,705,717	329,028,878	362,653,616	---			
Miscellaneous Revenues	90,643,136	66,171,854	91,817,666	---			
Other Financing Sources	564,778	678,289	21,000	---			
Residual Equity Transfer In	21,036	23,917	1,093,489	---			
Total Summarization by Source		\$ 5,407,093,701	\$ 5,875,763,779	\$ 6,277,574,995	---		
Summarization by Fund							
General Fund	\$ 3,349,818,579	\$ 3,684,760,591	\$ 3,896,585,598	\$ ---			
Community Investment Program	---	66,234	---	---			
Neighborhood Revitalization	4,344	130,000	207,000	---			
Mental Health Services Act	140,899,549	138,690,444	101,290,870	---			
Public Safety Sales Tax	170,585,049	171,011,013	175,204,175	---			
1991 Realignment	402,400,923	410,082,317	387,122,270	---			
2011 Realignment	425,713,179	410,595,688	417,155,114	---			
Sheriff DOJ Asset Forfeiture	102,710	129,261	---	---			
Clerk/Recorder Fees	11,576,228	3,187,304	2,600,000	---			
Restricted Revenues Fund for Departments	43,479,287	35,836,894	52,788,528	---			
Sheriff Restricted Revenue	10,724,278	11,466,787	9,135,152	---			
Patient Care Revenue	151,790,549	230,152,232	394,839,881	---			

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Fund						
Fish And Game Propagation	10,694	9,817	9,713			
Roads	128,305,656	163,614,865	155,129,276			
Department of Transportation	68,083,216	67,418,630	73,774,172			
Parks Construction	6,108,437	6,106,604	12,054,974			
Capital Construction	50,516,799	55,798,604	87,340,740			
Environmental Management	24,193,871	25,438,212	23,185,486			
EMD Special Program Funds	61,967	94,412	4,350			
County Library	1,290,004	1,321,789	1,336,238			
First 5 Sacramento Commission	19,304,703	17,612,005	2,715,222			
Transient Occupancy Tax	4,339,108	3,469,837	3,509,015			
Teeter Plan	38,304,746	42,410,714	49,655,072			
Golf	11,400,036	12,199,009	12,316,058			
Economic Development	33,176,459	39,479,691	30,868,156			
Building Inspection	20,774,781	22,558,852	24,526,200			
Technology Cost Recovery Fee	2,044,523	2,065,977	2,053,000			
Development And Code Services	60,515,461	73,431,697	74,700,234			
Affordability Fee	5,837,836	5,225,341	5,911,699			
SCCTDF Capital Fund	18,176,438	17,854,609	17,958,018			
Transportation-Sales Tax	39,578,009	58,154,584	128,838,162			
Interagency Procurement	3,891,893	3,727,653	---			
Solid Waste Commercial Program	6,370,562	6,112,222	5,475,000			
Jail Industry Trust Fund	228,415	249,688	306,030			
Florin Road Capital Project	19,734	18,753	20,000			
NVSSP-Library	45,337	25,526	2,000			
North Vineyard Station Specific Plan	1,644,341	784,859	34,000			

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Fund						
North Vineyard Station CFDs	984,738	1,076,002	928,356			
Florin Vineyard Community Plan	5,436,196	3,519,049	25,500			
2004 Pension Obligation Bond Debt Svc	49,499,223	149,876,014	127,969,736			
Tobacco Litigation Settlement-Capital Projects	(58)	---	---			
Pension Obligation Bond Debt Svc	99,855,902	---	---			
Total Summarization by Fund	\$ 5,407,093,701	\$ 5,875,763,779	\$ 6,277,574,995	\$		

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 X Estimated	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	\$	6,445,746	\$	9,461,599
		Inter Cost Recovery						
		Operating Trans In	14,516,860	14,928,195	14,678,247			
		Mhsa Funds Reimb	127,471,636	131,749,225	113,041,941			
		Sheriff Restricted Funding	10,339,573	14,746,367	13,866,792			
		Community Corrections Planning	192,230	201,318	246,407			
		Restricted Funding	26,315,948	56,105,391	61,598,968			
		Patient Care Revenue (PCR) Reimbursement	118,936,014	233,890,780	359,639,881			
		Trans Inter Fund	2,486	30,500	---			
Total Other Interfund Reimbursements			\$	306,668,615	\$	458,097,522	\$	572,533,835

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 X Estimated	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	\$ 70,985,916	\$ 75,764,711	\$	
		Realignment 1991 Chld Pov & Fam Sup	64,367,977	70,694,403	79,954,646		
		Realignment 1991 Family Support	45,153,170	41,669,517	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	79,818,944	79,987,050		
		Realignment 2011 Protect Svc	161,719,006	158,778,942	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	\$ 1,031,526,781	\$ 1,031,894,307	\$	
Taxes							
		Prop Tax Cur Sec	\$ 335,412,598	\$ 350,109,195	\$ 369,268,085	\$	
		Prop Tax Cur Unsec	11,836,697	12,992,918	14,464,256		
		Prop Tax Cur Sup	7,900,437	7,632,312	7,571,358		
		Prop Tax Sec Delinquent	2,596,120	3,080,739	2,443,326		
		Prop Tax Supplemental Del	862,150	665,256	708,384		
		Prop Tax Unitary	5,527,545	6,092,673	6,404,303		
		Prop Tax In-Lieu of Vehicle License Fee	233,644,943	246,055,680	258,971,737		

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Taxes							
		Prop Tax Redemption	10,329	42,448	10,000		
		Prop Tax Pr Unsec	114,200	181,707	150,000		
		Prop Tax Penalties	1,376,521	1,359,854	1,000,000		
		Sales Use Tax	146,917,866	172,492,158	148,002,279		
		Utility User Tax	19,584,074	21,658,164	22,308,000		
		Trans Occupancy Tax	5,908,961	5,180,515	5,118,700		
		Prop Tax Trans	11,488,032	13,053,244	13,000,000		
		Taxes-Aircraft	645,891	499,411	598,968		
		RDA Residual Distribution	14,000,751	14,376,954	14,520,723		
		Taxes-Other	5,843	5,942	---		
Total Taxes			\$ 797,832,957	\$ 855,479,169	\$ 864,540,119	\$ ---	
Licenses, Permits & Franchises							
		Animal Licenses	\$ 265,189	\$ 190,989	\$ 350,000	\$ ---	
		Business Lic	1,420,978	1,622,748	1,691,196	---	
		Business Lic Spec	930,482	898,438	1,109,964	---	
		Employee Permits	15,636	8,377	18,652	---	
		Short Term Rental Business License	15,089	(11,291)	17,999	---	
		Fict Bus Names	442,295	468,396	527,610	---	
		Encroachment Permits	4,500	12,150	10,000	---	
		Zoning Permits	60,935	100,907	110,000	---	
		Cable TV Fran Fees	2,272,050	2,373,054	1,369,040	---	
		Franchises	1,822,959	2,057,987	1,800,000	---	

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 X Estimated	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							
		Street/Trans Permits	16,920	14,760	19,000	---	
		Lic/Permits Other	3,353,134	3,360,236	4,506,519	---	
		Sws License/Permit	---	(555)	---	---	
		Document/File Review	---	47,500	---	---	
Total Licenses, Permits & Franchises			\$ 10,620,167	\$ 11,143,695	\$ 11,529,980	\$ ---	
Fines, Forfeitures & Penalties							
		Vehicle Code Fines	\$ 2,577,395	\$ 2,260,879	\$ 2,562,715	\$ ---	
		Other Court Fines	6,653,743	6,667,408	6,500,000	---	
		Forfeit/Penalties	9,292,137	10,705,061	8,836,529	---	
Total Fines, Forfeitures & Penalties			\$ 18,523,275	\$ 19,633,348	\$ 17,899,244	\$ ---	
Revenue from Use Of Money & Property							
		Interest Income	\$ 39,649,239	\$ 18,056,083	\$ 12,837,578	\$ ---	
		Misc Income	772,170	1,050,975	700,000	---	
		Contributions	42,956	36,042	---	---	
		Bldg Rental Other	126,042	127,776	100,000	---	
		Agri Leases	1,000	4,400	9,600	---	
		Ground Leases-Other	95,004	444,015	402,052	---	
		Recreational Concess	38,996	49,986	78,000	---	
Total Revenue from Use Of Money & Property			\$ 40,725,407	\$ 19,769,277	\$ 14,127,230	\$ ---	
Intergovernmental Revenues							

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Intergovernmental Revenues							
State Revenue							
			\$	\$	\$	\$	
		Cig Tax Unincorp	831,456	1,185,526	1,720,315		
		Home Prop Tax Rel	2,372,881	2,327,968	2,300,000		
		State Aid-Other	1,647,949	2,093,729	2,000,000		
		Welf Admin St	84,812,498	111,849,772	91,640,509		
		Welf Svc St	51,681,578	52,466,790	54,887,463		
		Welf St-Calwin	1,682,195	765,660	737,619		
		Welf St	853,605	3,649,594	10,920,335		
		Welf St	32,694,485	36,018,566	41,427,301		
		Ccs-Administration	8,326,912	9,102,432	9,499,459		
		CCS-Treatment/Therapy	1,602,771	1,094,538	1,816,346		
		Medi-Cal Admin State	36,385,218	52,086,938	54,921,806		
		Other Health State	5,746,009	7,979,626	15,369,939		
		Agriculture St	3,160,913	3,019,135	2,677,973		
		Public Defender St	2,999,685	2,879,766	2,709,302		
		Veterans Affairs	696,451	838,796	924,413		
		TCF-Trial Court Improvement Fund	53,462	---	---		
		Realignment 2011	42,615	---	---		
		State Aid Other Misc Programs	97,039,508	113,504,014	151,691,176		
		State Medi/Cal Revenues	2,640,971	4,148,582	2,661,538		
		Medi/Cal Ccs Therapy Bowling Green	116,822	133,743	---		
		Medi/Cal Ccs Therapy Orchard	48,562	50,292	---		
		Medi/Cal Ccs Therapy Starr King	60,115	74,118	---		

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 X Estimated	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							
State Aid Sb 90 Misc Programs			6,221,852	3,227,719	1,394,121		
Total State Revenue			\$ 341,718,512	\$ 408,497,305	\$ 449,299,615	\$	
Federal Revenues							
Welf Admin Fed			225,723,121	221,128,598	250,162,788		
Welf Svc Fed			56,900,470	59,467,654	67,085,483		
Welf Fed			139,001,951	161,351,906	190,178,153		
Welf Fed			29,504,588	25,859,656	32,077,243		
Health Federal			71,796,669	80,176,718	84,156,273		
Medi-Care Revenue			62,138	69,093	80,353		
Construction Fed			63,688	77,568	475,712		
CARES Act Revenue			---	27,146	504,666		
ARPA - SLFRF Revenue			20,461,995	17,539,188	26,739,192		
General Fund In Lieu ARPA			---	---	(2,525,293)		
Federal Pass-Through Funding			---	915,961	---		
Federal Aid - Other Misc Program			21,386,307	15,497,915	19,359,014		
FEMA Grant Reimbursement			225,616	16,053,189	---		
PY FEMA Grant Reimbursement			---	29,101	---		
Total Federal Revenues			\$ 565,126,544	\$ 598,193,692	\$ 668,293,584	\$	
Fees or Other Intgovernmental							
In Lieu Taxes-Other			\$ 504,337	\$ 750,000	\$ 1,010,000	\$	
Miscellaneous Intergovernmental			11,756,727	11,336,158	12,528,771		
Prior Year Intergovernmental - State			8,469,317	30,529,276	2,180,612		

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Intergovernmental Revenues							
Fees or Other Intergovernmental							
		Prior Year Intergovernmental - Federal	14,612,762	13,100,152	8,377,575		---
		Prior Year Intergovernmental - Local	45,561	116,020	---		---
		Aid Local Gov Ag	12,482,598	17,940,987	20,646,482		---
		Sheriff's Contract City	28,501,173	28,497,144	29,042,360		---
		Redev Passthru	6,224,631	6,357,996	6,421,575		---
		Rev Neut Payments	13,023,905	12,170,608	10,738,836		---
		Total Fees or Other Intergovernmental	\$ 95,621,012	\$ 120,798,340	\$ 90,946,211		---
		Total Intergovernmental Revenues	\$ 1,002,466,068	\$ 1,127,489,338	\$ 1,208,539,410		---
Charges for Services							
		Vital Statistic Fees	2,509,064	2,907,833	2,532,680		---
		Adoption Fees	172,419	148,160	345,304		---
		Candidate Filing Fee	77,652	---	39,123		---
		Process Svc Fees	1,046,673	1,517,217	1,400,000		---
		Civ/Sm CI Filing Fee	---	---	50,000		---
		Appeal	81,178	66,428	---		---
		Estate/Pub Adm Fees	903,254	1,243,105	840,000		---
		Cert/Recording Fees	2,928,495	3,161,121	2,737,234		---
		Resource Recovery & Recycling Sales	7,025	622	1,000		---
		Electricity Svc Chgs	---	455	---		---
		Collection Fees	10,289,096	15,474,839	16,329,634		---
		Aud/Act Fees	869,735	876,604	1,038,581		---

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 X Estimated	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							
		Court/Legal Fees	3,807,619	3,585,574	3,981,265		
		Research Fees	5,194	6,095	---		
		Miscellaneous Other Fees	700,986	801,564	870,000		
		Appeals Municipal/Small Claims/Misc	(533)	---	---		
		Records Sealed Fee - Formal	600	---	---		
		Data Proc Svc	676,441	(0)	---		
		Election Svc Chgs	2,147,656	4,231,177	1,334,802		
		Personnel Svc Fees	18,210,808	19,276,228	24,403,406		
		Benefit Admin Svcs Fees	534,254	644,130	18,542		
		Employment Svcs Fees	2,159,284	2,561,289	275,102		
		Training Svcs Fees	357,462	567,072	163,645		
		Dps Department Services Teams	4,053,102	5,607,708	3,529,844		
		401A Plan Administration Services	---	---	13,375		
		Fuel Recovery	---	(81)	---		
		Planning Svc Fees	3,331,922	3,844,926	3,500,000		
		Plan Check Fees	552,485	628,889	588,000		
		Jail Booking Fees	780,720	785,934	559,064		
		Recreation Svc Chgs	3,488,445	3,632,911	4,649,002		
		Transcript Copy Fees	76,032	74,917	60,627		
		Landscaping Maint Ch	2,160,209	2,283,142	2,291,112		
		Treatment Chgs	(700)	(446)	1,000		
		CCS Assessments	1,300	1,300	---		
		CCS Enrollments	300	---	---		

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 X Estimated	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							
		Medical Care Indigent Patients	---	---	4,000	---	
		Cmisp Share Of Cost Revenue-Drr	9,569	11,367	---	---	
		Medical Care Private Patients	---	---	1,000	---	
		Mental Health Private	484,359	435,580	550,000	---	
		Alcohol Svc Fees	3,405	8,801	4,905	---	
		Medical Care Other	115,000	5,000	21,000	---	
		Institutional Care Adult	6,736,364	8,092,355	8,291,317	---	
		Work Furlough Chgs	44,028	31,925	34,000	---	
		Data Proc Svc	92,896	188,610	111,778	---	
		Aud/Contr Svc	2,477,985	2,854,373	509,000	---	
		Auditor Controller Services - ACP	---	---	2,072,741	---	
		Public Works Services	5,557,706	5,254,137	6,596,570	---	
		Svcs To Trans - Sales Tax Fund	---	1,817	---	---	
		Services To Road Fund	---	51,292	---	---	
		Services To Refuse Enterprise	971,303	851,530	1,365,443	---	
		Services To San & Sewer Districts	607,223	(276,989)	1,428,976	---	
		Services To Water Maint Districts	129,423	(4,872)	240,098	---	
		Services To Drainage Districts	84,130	(185,479)	151,949	---	
		Services To Water Agencies Drainage	---	8,952	---	---	
		Services To Airports	---	5,209	---	---	
		Svcs To Parks & Rec Department	---	14,053	---	---	
		Svcs To General Services	---	5,375	---	---	
		Services To Planning Dept	795,383	875,345	855,251	---	

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 X Estimated	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							
		Services To Building Inspection	157,625	196,313	184,000	---	---
		Services To Others	1,465,275	1,608,319	1,722,360	---	---
		Services To Public Facilities (Pipfs)	143,561	186,512	210,688	---	---
		Lease Prop Use Chgs	---	275	---	---	---
		Cemetery Svc	33,536	35,914	37,787	---	---
		Humane Services	---	---	8,000	---	---
		Microchipping	40	---	---	---	---
		Spray Neuter	479	394	---	---	---
		Rabies Vaccination	3,809	41,403	150,000	---	---
		Law Enforcement Svc	9,641,965	9,420,440	9,899,864	---	---
		Svc Fees Other	32,723,950	32,337,677	35,282,103	---	---
		Bad Check Fees	2,226	713	---	---	---
		EMS Medical Control Reimbursemts	172,926	181,572	---	---	---
		EMS Parametric Accreditation/ Reaccr.	37,141	16,014	---	---	---
		EMS EMT 1A Certification	70,484	63,911	---	---	---
		EMS Defibrillation Accreditation	6,900	5,072	---	---	---
		EMS Trauma Designation Fee	305,695	320,980	---	---	---
		EMS Training Program Fees	15,092	53,238	---	---	---
		EMS ALS Training Provider Fees	139,808	146,799	---	---	---
		EMS CE Provider Fees	12,099	11,777	---	---	---
		Stroke Center Provide Fee	168,955	177,403	---	---	---
		STEMI Center Provider Fee	94,809	99,550	---	---	---

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 X Estimated	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							
EMR Provider Fee			375	900	---		
Install Services			221,968	223,770	270,000		
Total Charges for Services			\$ 125,455,671	\$ 137,286,043	\$ 141,555,172	\$	
Miscellaneous Revenues							
Natural Gas Resales			\$ 76,576	\$ 63,832	\$ 166,883	\$	
Cash Overages			50	(51)	---		
Bad Debt Recovery			93,196	81,004	70,000		
Aid Pmt Recoveries			682,201	842,102	955,200		
Donations/Contributions			2,035,189	2,515,276	1,828,892		
Insurance Proceeds			467,518	1,127,675	3,601,400		
Assessment Fees			4,196,657	4,117,160	3,931,339		
Ch Sup Recoveries			1,016,557	1,177,803	1,196,991		
County Wide Cost Plan			1,567,350	1,841,714	5,604,498		
Miscellaneous Other Revenues			11,014,461	11,357,027	15,369,044		
Travel Reimbursement			1,753	676	---		
Jury Fee Employee Reimbursement			109	405	---		
Witness Miscellaneous Revenues			30,306	16,166	13,565		
Public Works Misc Revenue-Env Hlth			46,754	52,615	---		
Env Health File Review			132,146	252,880	---		
Admin Fee			60,288	98,861	60,000		
Settlement Agreement			1,372	---	---		

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5	6	7		
General Fund								
General Fund								
Miscellaneous Revenues								
		Return Check Fees Collected	477	371				
		Prior Year	4,094,658	558,415	75,000			
		Prior Year Revenues--State Program	2,217,693					
		Prior Year Revenues--Federal Prog.	31,842	3,963				
		Prior Year Revenues--Miscellaneous	117,394	182,376				
Total Miscellaneous Revenues			\$ 27,884,543	\$ 24,290,271	\$ 32,872,812			
Other Financing Sources								
		Gain On Sale Of Fixed Asset	\$ 22,143	\$ 21,229	\$			
Total Other Financing Sources			\$ 22,143	\$ 21,229	\$			
Residual Equity Transfer In								
		Residual Eq Trans In	\$ 21,036	\$ 23,917	\$ 1,093,489			
Total Residual Equity Transfer In			\$ 21,036	\$ 23,917	\$ 1,093,489			
Total General Fund Financing Sources			\$ 3,349,818,579	\$ 3,684,760,591	\$ 3,896,585,598			
Community Investment Program								

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Community Investment Program							
Revenue from Use Of Money & Property							
Interest Income			\$	---	\$ 66,234	\$	---
Total Revenue from Use Of Money & Property			\$	---	\$ 66,234	\$	---
Total Community Investment Program Financing Sources							
			\$	---	\$ 66,234	\$	---
Neighborhood Revitalization							
Miscellaneous Revenues							
Miscellaneous Other Revenues			\$ 4,344	\$ 130,000	\$ 207,000	\$	---
Total Miscellaneous Revenues			\$ 4,344	\$ 130,000	\$ 207,000	\$	---
Total Neighborhood Revitalization Financing Sources							
			\$ 4,344	\$ 130,000	\$ 207,000	\$	---
Mental Health Services Act							
Revenue from Use Of Money & Property							
Interest Income			\$ 6,382,659	\$ 5,278,343	\$ 7,387,400	\$	---
Total Revenue from Use Of Money & Property			\$ 6,382,659	\$ 5,278,343	\$ 7,387,400	\$	---
Intergovernmental Revenues							
State Revenue							
State Aid Other Misc Programs			\$ 134,516,890	\$ 133,412,101	\$ 93,903,470	\$	---
Total State Revenue			\$ 134,516,890	\$ 133,412,101	\$ 93,903,470	\$	---
Total Intergovernmental Revenues			\$ 134,516,890	\$ 133,412,101	\$ 93,903,470	\$	---

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Mental Health Services Act							
Total Mental Health Services Act Financing Sources			\$	140,899,549	\$	138,690,444	\$
Public Safety Sales Tax							
Revenue from Use Of Money & Property							
Interest Income			\$	15,268	\$	5,723	\$
Total Revenue from Use Of Money & Property			\$	15,268	\$	5,723	\$
Intergovernmental Revenues							
State Revenue							
Public Safety Svc St			\$	170,569,781	\$	171,005,290	\$
Total State Revenue			\$	170,569,781	\$	171,005,290	\$
Total Intergovernmental Revenues			\$	170,569,781	\$	171,005,290	\$
Total Public Safety Sales Tax Financing Sources							
1991 Realignment			\$	170,585,049	\$	171,011,013	\$

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5	6	7		
General Fund								
1991 Realignment								
Intergovernmental Revenues								
State Revenue								
		Realign VLF Health	\$ 17,990,248	\$ 16,722,940	\$ 18,301,086	\$		
		Realign VLF Mental Health	4,732,068	12,952,112	11,775,775			
		Realign VLF Social Services	10,617,700	11,300,434	10,617,699			
		Realign Sales Tax Health	211,127	3,778,499	---			
		Realign Sales Tax Mental Health	65,363,879	57,372,770	59,747,705			
		Realign Sales Tax Social Services	130,032,067	124,605,725	125,801,117			
		Realign 1991 CalWORKS MOE	66,288,182	70,985,916	75,764,711			
		Realign 1991 Fam Sup	45,153,170	41,669,517	38,583,765			
		Realignment 1991 Chd Pov	62,012,483	70,694,403	46,530,412			
		Total State Revenue	\$ 402,400,923	\$ 410,082,317	\$ 387,122,270	\$		
		Total Intergovernmental Revenues	\$ 402,400,923	\$ 410,082,317	\$ 387,122,270	\$		
Total 1991 Realignment Financing Sources								
2011 Realignment								
Intergovernmental Revenues								
State Revenue								
		Realignment 2011	\$ 349,369,790	\$ 337,037,671	\$ 343,604,577	\$		
		Realignment - AB 109	76,143,390	73,558,016	73,550,537			
		State Aid Other Misc Programs	200,000	---	---			
		Total State Revenue	\$ 425,713,179	\$ 410,595,688	\$ 417,155,114	\$		
		Total Intergovernmental Revenues	\$ 425,713,179	\$ 410,595,688	\$ 417,155,114	\$		
Total 2011 Realignment Financing Sources								
Sheriff DOJ Asset Forfeiture								
			\$ 425,713,179	\$ 410,595,688	\$ 417,155,114	\$		

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 X Estimated	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	\$ 3,187,304	\$ 2,600,000	\$ ----	
Restricted Revenues Fund for Departments							
Other Interfund Reimbursements							
		Inter Cost Recovery	\$ 1,131	\$ ----	\$ ----	\$ ----	
		Restricted Funding	----	4,908	----	----	
		Trans Inter Fund	5,440,004	4,537,800	5,000,000	----	
		Total Other Interfund Reimbursements	\$ 5,441,135	\$ 4,542,708	\$ 5,000,000	\$ ----	
Licenses, Permits & Franchises							
		Animal Licenses	\$ 21,148	\$ 20,703	\$ 15,500	\$ ----	
		Marriage Licenses	196,991	211,973	202,500	----	
		Total Licenses, Permits & Franchises	\$ 218,139	\$ 232,675	\$ 218,000	\$ ----	

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 X Estimated	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							
			\$	1,747,812 \$	1,864,226 \$	1,656,873 \$	---
		Vehicle Code Fines					
		Other Court Fines		140,308	131,508	114,583	---
		Forfeit/Penalties		1,250,104	709,470	1,389,049	---
		St Asset Forfeitures		206,306	168,554	117,789	---
		Total Fines, Forfeitures & Penalties	\$	3,344,530 \$	2,873,758 \$	3,278,294 \$	---
Revenue from Use Of Money & Property							
		Interest Income	\$	3,540,547 \$	4,324,717 \$	1,353,506 \$	---
		Ground Leases-Other		---	1,000	---	---
		Total Revenue from Use Of Money & Property	\$	3,540,547 \$	4,325,717 \$	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 X Estimated	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									
State Aid Other Misc Programs									
Total State Revenue									
Federal Revenues									
Health Federal									
Total Federal Revenues									
Fees or Other Intergovernmental									
Miscellaneous Intergovernmental									
Prior Year Intergovernmental - Local									
Total Fees or Other Intergovernmental									
Total Intergovernmental Revenues									
Charges for Services									
Special Assesment									
Svc Fees Other									
Total Charges for Services									
Miscellaneous Revenues									
Donations/Contributions									
Miscellaneous Other Revenues									
Total Miscellaneous Revenues									

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 X Estimated	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							
Total Restricted Revenues Fund for Departments			\$	43,479,287	\$	35,836,894	\$ 52,788,528

Sheriff Restricted Revenue							

Taxes							

CFD 2005-1 Police Services			\$	2,423,358	\$	2,981,769	\$ 2,969,173
Total Taxes			\$	2,423,358	\$	2,981,769	\$ 2,969,173

Fines, Forfeitures & Penalties							

Other Court Fines			\$	127,368	\$	138,162	\$ 180
St Asset Foreitures				167,560		155,542	---
Total Fines, Forfeitures & Penalties			\$	294,928	\$	293,704	\$ 180

Revenue from Use Of Money & Property							

Interest Income			\$	836,441	\$	756,531	\$ ---
Total Revenue from Use Of Money & Property			\$	836,441	\$	756,531	\$ ---

Intergovernmental Revenues							

State Revenue							
State Aid Other Misc Programs			\$	1,320,338	\$	743,602	\$ 715,550
Total State Revenue			\$	1,320,338	\$	743,602	\$ 715,550
Fees or Other Intergovernmental							
Aid Local Gov Ag			\$	1,986,751	\$	1,344,904	\$ 1,930,366
Total Fees or Other Intergovernmental			\$	1,986,751	\$	1,344,904	\$ 1,930,366
Total Intergovernmental Revenues			\$	3,307,090	\$	2,088,505	\$ 2,645,916

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors									
1	2	3	4	5	6	7									
General Fund															
Patient Care Revenue															
Total Patient Care Revenue Financing Sources			\$	151,790,549	\$	230,152,232	\$	394,839,881	\$	---					
Transient Occupancy Tax															
Other Interfund Reimbursements															
Trans Inter Fund			\$	4,195,996	\$	3,404,133	\$	3,459,015	\$	---					
Total Other Interfund Reimbursements			\$	4,195,996	\$	3,404,133	\$	3,459,015	\$	---					
Revenue from Use Of Money & Property															
Interest Income			\$	143,112	\$	65,704	\$	50,000	\$	---					
Total Revenue from Use Of Money & Property			\$	143,112	\$	65,704	\$	50,000	\$	---					
Total Transient Occupancy Tax Financing Sources								\$	4,339,108	\$	3,469,837	\$	3,509,015	\$	---
Golf															
Revenue from Use Of Money & Property															
Interest Income			\$	211,184	\$	187,698	\$	---	\$	---					
Ground Leases-Other				70,372		72,803		76,870							
Food Svc Concessions				1,605,312		1,842,824		1,654,484							
Recreational Concess				4,488,777		4,401,596		4,460,809							
Total Revenue from Use Of Money & Property			\$	6,375,645	\$	6,504,921	\$	6,192,163	\$	---					

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Golf							
Charges for Services							
Recreation Svc Chgs			\$ 5,024,391	\$ 5,688,188	\$ 6,123,895	\$ ---	
Total Charges for Services			\$ 5,024,391	\$ 5,688,188	\$ 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	\$ 12,199,009	\$ 12,316,058	\$ ---	
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	\$ 127,878	\$ ---	\$ ---	
Total Revenue from Use Of Money & Property			\$ 268,619	\$ 127,878	\$ ---	\$ ---	
Charges for Services							
Lease Prop Use Chgs			\$ 968,518	\$ 1,038,532	\$ ---	\$ ---	
Total Charges for Services			\$ 968,518	\$ 1,038,532	\$ ---	\$ ---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
General Fund							
Interagency Procurement							
Total Interagency Procurement Financing Sources			\$ 3,891,893	\$ 3,727,653	\$ ---	\$ ---	
Total General Fund Financing Sources			\$ 4,726,725,712	\$ 5,115,505,263	\$ 5,452,753,661	\$ ---	
Special Revenue Funds							
Fish And Game Propagation							
Fines, Forfeitures & Penalties							
Other Court Fines			\$ 10,003	\$ 9,038	\$ 9,573	\$ ---	
Total Fines, Forfeitures & Penalties			\$ 10,003	\$ 9,038	\$ 9,573	\$ ---	
Revenue from Use Of Money & Property							
Interest Income			\$ 691	\$ 779	\$ 140	\$ ---	
Total Revenue from Use Of Money & Property			\$ 691	\$ 779	\$ 140	\$ ---	
Total Fish And Game Propagation Financing Sources			\$ 10,694	\$ 9,817	\$ 9,713	\$ ---	
Roads							
Other Interfund Reimbursements							
Inter Cost Recovery			\$ 42,612,541	\$ 47,044,701	\$ 44,055,912	\$ ---	
Operating Trans In			---	2,775,000	1,000,000	\$ ---	
Trans Inter Fund			436	---	---	\$ ---	
Total Other Interfund Reimbursements			\$ 42,612,976	\$ 49,819,701	\$ 45,055,912	\$ ---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Roads						
Taxes						
		Prop Tax Cur Sec	\$	651,676	\$	652,000
		Prop Tax Cur Unsec		23,176		23,000
		Prop Tax Cur Sup		15,467		15,000
		Prop Tax Sec Delinquent		5,086		5,000
		Prop Tax Supplemental Del		1,689		2,000
		Prop Tax Unitary		8,812		8,000
		Prop Tax Redemption		20		100
		Prop Tax Pr Unsec		224		400
		Prop Tax Penalties		115		300
		Sales Use Tax		682,207		737,000
		RDA Residual Distribution		9,640		7,056
		Taxes-Other		22		---
Total Taxes			\$	1,398,134	\$	1,449,856
Licenses, Permits & Franchises						
		Encroachment Permits	\$	1,424,482	\$	1,532,000
		Street/Trans Permits		65,283		55,000
Total Licenses, Permits & Franchises			\$	1,489,765	\$	1,587,000

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Roads							
Charges for Services							
		Engineering Svc Fees	\$ 8,000	\$ 14,000	\$ 25,000	\$	
		Planning Svc Fees	89,934	89,636	90,000		
		Plan Check Fees	(350)	1,041	---		
		Road Maint Svc Chgs	167,031	159,668	150,000		
		Street Trench Cut Fees	1,518	34,494	---		
		Public Works Services	(41,171)	---	---		
		Svcs To Dev Fee Roadway Fund	202,056	---	---		
		Svc Fees Other	---	4,091	---		
Total Charges for Services			\$ 427,018	\$ 302,929	\$ 265,000	\$	
Miscellaneous Revenues							
		Bad Debt Recovery	\$ 22,830	\$ 15,505	\$ 32,000	\$	
		Donations/Contributions	52,528	894,462	1,135,000		
		Miscellaneous Other Revenues	289,203	632,152	455,325		
		Consult	520,357	---	---		
		Prior Year	(2,056)	---	---		
Total Miscellaneous Revenues			\$ 882,862	\$ 1,542,119	\$ 1,622,325	\$	
Total Roads Financing Sources			\$ 128,305,656	\$ 163,614,865	\$ 155,129,276	\$	
Department of Transportation							

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Department of Transportation							
Other Interfund Reimbursements							
		Inter Cost Recovery	\$ 1,263,480	\$ 1,263,480	\$ 483,480	\$	
		Operating Trans In	---	---	780,000		
		Total Other Interfund Reimbursements	\$ 1,263,480	\$ 1,263,480	\$ 1,263,480	\$	
Fines, Forfeitures & Penalties							
		Forfeit/Penalties	\$ 166,461	---	11,500	\$	
		Total Fines, Forfeitures & Penalties	\$ 166,461	---	11,500	\$	
Revenue from Use Of Money & Property							
		Interest Income	\$ 576,340	599,752	551,000	\$	
		Total Revenue from Use Of Money & Property	\$ 576,340	599,752	551,000	\$	
Intergovernmental Revenues							
		Fees or Other Intergovernmental					
		Miscellaneous Intergovernmental	\$ 575,277	559,303	521,000	\$	
		Total Fees or Other Intergovernmental	\$ 575,277	559,303	521,000	\$	
		Total Intergovernmental Revenues	\$ 575,277	559,303	521,000	\$	
Charges for Services							
		Public Works Services	\$ 236,255	238,463	4,807,181	\$	
		Svcs To Dev Fee Roadway Fund	71,470	207,231	227,500		
		Svcs To Trans - Sales Tax Fund	3,921,915	3,693,408	3,673,286		
		Services To Road Fund	58,544,458	57,762,682	58,888,274		

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 X Estimated	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						
		Services To Refuse Enterprise	3,463	7,906	10,000	---
		Services To Lighting Maint Districts	1,050,758	1,026,707	1,445,000	---
		Services To Drainage Districts	3,180	2,169	9,500	---
		Services To Airports	65,923	10,961	---	---
		Svcs To Parks & Rec Department	150,745	407,025	175,000	---
		Services To Planning Dept	23,211	58,183	45,000	---
		Services To Building Inspection	88,299	131,982	201,500	---
		Services To Others	3,300	26,876	27,500	---
		Services To Public Facilities (Pipfs)	1,047,847	1,240,630	1,702,099	---
		Services To Water Ag Water Supply	100,552	50,856	29,852	---
		Services To Landscape Maintenance District	158,068	116,570	185,000	---
Total Charges for Services			\$ 65,469,445	\$ 64,981,650	\$ 71,426,692	\$ ---
Miscellaneous Revenues						
		Bad Debt Recovery	\$ 1,486	\$ 674	\$ 500	\$ ---
		Insurance Proceeds	4,541	7,424	---	---
		Miscellaneous Other Revenues	18,309	111	---	---
		Prior Year	178	---	---	---
Total Miscellaneous Revenues			\$ 24,513	\$ 8,208	\$ 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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Department of Transportation							
Other Financing Sources							
		Gain On Sale Of Fixed Asset	\$ 7,700	\$ 6,236	\$ ---	\$ ---	
		Total Other Financing Sources	\$ 7,700	\$ 6,236	\$ ---	\$ ---	
Total Department of Transportation Financing Sources							
			\$ 68,083,216	\$ 67,418,630	\$ 73,774,172	\$ ---	
Environmental Management							
Other Interfund Reimbursements							
		Operating Trans In	\$ 414,296	\$ 489,749	\$ 892,798	\$ ---	
		EMD Restricted Funding	228,043	158,087	---	---	
		Total Other Interfund Reimbursements	\$ 642,339	\$ 647,837	\$ 892,798	\$ ---	
Licenses, Permits & Franchises							
		Drainage Permits	\$ 563,089	\$ 605,805	\$ 560,000	\$ ---	
		Sewage License/ Permit	338,165	431,978	390,500	---	
		Wells License/Permit	430,474	416,157	445,700	---	
		Labor Camp License/Permit	19,957	23,157	23,000	---	
		Disposal Site License/Permit	562,800	668,389	675,500	---	
		Public Pools License/Permit	1,322,496	1,528,254	1,200,000	---	
		Septic Haul License/Permit	109,623	131,105	133,500	---	
		Sws License/Permit	222,916	227,226	235,500	---	
		Food Establishment License/ Permit	4,354,576	9,027,992	7,890,548	---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5	6	7		
Special Revenue Funds								
Environmental Management								
Licenses, Permits & Franchises								
		Cross Connection Tester Certification Revenues	39,860	51,168	43,500	---		
		Waste Generator License/Permit	1,696,320	1,929,249	1,950,000	---		
		Disclosure License/Permit	2,845,371	3,258,026	3,055,500	---		
		Annual Ust License/Permit	934,549	1,317,836	1,585,000	---		
		Ust County License/Permit	239,198	251,771	237,500	---		
		Ust Removal License/Permit	12,708	35,188	17,500	---		
		Local Remediation Program Licenses And Permits	3,621	16,355	8,000	---		
		Rmpp License/Permit	146,819	168,316	173,500	---		
		Incident Response/Special Lic/Permit	2,137	6,491	7,500	---		
		Infectious Waste Certificates	355,416	410,127	310,000	---		
Total Licenses, Permits & Franchises			\$ 14,200,095	\$ 20,504,590	\$ 18,942,248	\$ ---		
Revenue from Use Of Money & Property								
		Interest Income	\$ 431,881	\$ 478,359	\$ 140,000	\$ ---		
Total Revenue from Use Of Money & Property			\$ 431,881	\$ 478,359	\$ 140,000	\$ ---		
Intergovernmental Revenues								
Federal Revenues								
		ARPA - SLFRF Revenue	\$ 3,289,167	\$ (26,902)	\$ ---	\$ ---		
		FEMA Grant Reimbursement	---	193,053	---	---		
Total Federal Revenues			\$ 3,289,167	\$ 166,151	\$ ---	\$ ---		
Fees or Other Intergovernmental								

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Environmental Management							
Intergovernmental Revenues							
Fees or Other Intergovernmental							
		Miscellaneous Intergovernmental	\$ 1,070,484	\$ 953,627	\$ 1,042,050	\$ ---	
		Aid Local Gov Ag	823,423	721,363	633,890	---	
		Total Fees or Other Intergovernmental	\$ 1,893,907	\$ 1,674,990	\$ 1,675,940	\$ ---	
		Total Intergovernmental Revenues	\$ 5,183,074	\$ 1,841,141	\$ 1,675,940	\$ ---	
Charges for Services							
		Planning Svc Fees	\$ 39,852	\$ 54,329	\$ 42,500	\$ ---	
		Food Plan Check Fees	708,843	715,899	618,000	---	
		Swim Pool Plan Check Fees	211,752	189,869	95,000	---	
		Sub/Parcel Map Fees	---	---	2,000	---	
		Noise Mech (County) Plan Check Fees	5,440	5,917	3,500	---	
		Transcript Copy Fees	15	75	---	---	
		Svcs To Trans - Sales Tax Fund	---	699	---	---	
		Total Charges for Services	\$ 965,902	\$ 966,786	\$ 761,000	\$ ---	
Miscellaneous Revenues							
		Cash Overages	\$ 20	\$ ---	\$ ---	\$ ---	
		Miscellaneous Other Revenues	2,412	32,274	---	---	
		X-Conn Tag Fee Miscellaneous Rev	431,867	376,113	200,000	---	
		Closed Landfill	79,175	91,976	130,000	---	
		Smoking Com/Rein	(374)	---	---	---	
		Geo Tech Cons	1,395	---	3,500	---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Environmental Management							
Miscellaneous Revenues							
Delinquency			37,087	239,617	90,000		
Settlement Agreement			2,218,998	259,518	350,000		
Total Miscellaneous Revenues			\$ 2,770,580	\$ 999,499	\$ 773,500	\$	
Other Financing Sources							
Gain On Sale Of Fixed Asset			---	\$ 0	---	\$	
Total Other Financing Sources			\$ ---	\$ 0	---	\$	
Total Environmental Management Financing Sources			\$ 24,193,871	\$ 25,438,212	23,185,486	\$	
EMD Special Program Funds							
Revenue from Use Of Money & Property							
Interest Income			\$ 61,967	\$ 49,412	4,350	\$	
Total Revenue from Use Of Money & Property			\$ 61,967	\$ 49,412	4,350	\$	
Miscellaneous Revenues							
Settlement Agreement			---	\$ 45,000	---	\$	
Total Miscellaneous Revenues			\$ ---	\$ 45,000	---	\$	
Total EMD Special Program Funds Financing Sources			\$ 61,967	\$ 94,412	4,350	\$	
County Library							

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
County Library						
Revenue from Use Of Money & Property						
Interest Income			\$ 5,330	\$ 3,775	\$ 6,000	\$ ----
Total Revenue from Use Of Money & Property			\$ 5,330	\$ 3,775	\$ 6,000	\$ ----
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	\$ 1,321,789	\$ 1,336,238	\$ ----
First 5 Sacramento Commission						
Revenue from Use Of Money & Property						
Interest Income			\$ 912,041	\$ 740,239	\$ ----	\$ ----
Misc Income			15	----	----	----
Total Revenue from Use Of Money & Property			\$ 912,056	\$ 740,239	\$ ----	\$ ----

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
First 5 Sacramento Commission							
Intergovernmental Revenues							
State Revenue							
Medi-Cal Admin State			\$ 509,835	\$ 297,391	\$ ---	\$ ---	
State Aid Other Misc Programs			11,696,130	10,855,177	2,715,222	---	
Total State Revenue			\$ 12,205,965	\$ 11,152,568	\$ 2,715,222	\$ ---	
Federal Revenues							
Federal Aid - Other Misc Program			\$ 1,255,671	\$ 902,016	\$ ---	\$ ---	
Total Federal Revenues			\$ 1,255,671	\$ 902,016	---	\$ ---	
Fees or Other Intergovernmental							
Miscellaneous Intergovernmental			\$ 4,929,261	\$ 4,797,868	\$ ---	\$ ---	
Total Fees or Other Ingoovernmental			\$ 4,929,261	\$ 4,797,868	---	\$ ---	
Total Intergovernmental Revenues			\$ 18,390,897	\$ 16,852,451	\$ 2,715,222	\$ ---	
Miscellaneous Revenues							
Miscellaneous Other Revenues			\$ 1,750	\$ 19,315	\$ ---	\$ ---	
Total Miscellaneous Revenues			\$ 1,750	\$ 19,315	---	\$ ---	
Total First 5 Sacramento Commission Financing Sources							
Economic Development			\$ 19,304,703	\$ 17,612,005	\$ 2,715,222	\$ ---	

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 X Estimated	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			\$	12,809,021	\$	14,700,321	\$
Operating Trans In				218,939		460,082	
ARPA Reimbursement				---		---	
Trans Inter Fund				808		835	
Total Other Interfund Reimbursements			\$	13,028,768	\$	15,161,238	\$
Licenses, Permits & Franchises							
Berc Fee-Commercial			\$	46,352	\$	83,465	\$
Lic/Permits Other				118,091		183,069	
Total Licenses, Permits & Franchises			\$	164,443	\$	266,533	\$
Revenue from Use Of Money & Property							
Interest Income			\$	1,651,957	\$	1,632,145	\$
Ground Leases-Other				171,001		171,001	
Total Revenue from Use Of Money & Property			\$	1,822,958	\$	1,803,146	\$

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 X Estimated	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	\$ 5,170	\$ 60,000	\$	
		Total State Revenue	\$ 21,436	\$ 5,170	\$ 60,000	\$	
Federal Revenues							
		ARPA - SLFRF Revenue	\$ 6,280,157	\$ 2,503,236	\$ 4,410,943	\$	
		Total Federal Revenues	\$ 6,280,157	\$ 2,503,236	\$ 4,410,943	\$	
Fees or Other Intergovernmental							
		Miscellaneous Intergovernmental	\$ 5,885,592	\$ 14,043,163	\$ 4,000,000	\$	
		Aid Local Gov Ag	81,502	89,142	230,276		
		Total Fees or Other Intergovernmental	\$ 5,967,094	\$ 14,132,305	\$ 4,230,276	\$	
		Total Intergovernmental Revenues	\$ 12,268,687	\$ 16,640,711	\$ 8,701,219	\$	
Charges for Services							
		Svc Fees Other	\$ 3,484,573	\$ 2,659,591	\$ 2,479,165	\$	
		Total Charges for Services	\$ 3,484,573	\$ 2,659,591	\$ 2,479,165	\$	
Miscellaneous Revenues							
		Electricity Resales	\$ 1,797,497	\$ 2,265,184	\$ 1,320,000	\$	
		Donations/Contributions	594,533	606,133	621,545		
		Prior Year	---	49,315	---		
		Total Miscellaneous Revenues	\$ 2,392,030	\$ 2,920,632	\$ 1,941,545	\$	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Economic Development						
Other Financing Sources						
Op Tran In			\$	15,000 \$	27,840 \$	21,000 \$
Total Other Financing Sources			\$	15,000 \$	27,840 \$	21,000 \$
Total Economic Development Financing Sources						
Building Inspection			\$	33,176,459 \$	39,479,691 \$	30,868,156 \$
Licenses, Permits & Franchises						
Bldg Permits-Residential			\$	13,686,894 \$	13,460,334 \$	15,323,586 \$
Expired Permit Fee - Residential				2,642	1,664	3,500
Bldg Permits-Commercial				6,474,785	8,453,513	8,322,113
Expired Permit Fee - Commercial				11,977	11,610	---
Lic/Permits Other				(354)	---	---
Total Licenses, Permits & Franchises			\$	20,175,944 \$	21,927,121 \$	23,649,199 \$
Fines, Forfeitures & Penalties						
Fed Asset Forfeitures			\$	---	95 \$	---
Total Fines, Forfeitures & Penalties			\$	---	95 \$	---
Revenue from Use Of Money & Property						
Interest Income			\$	442,038 \$	419,296 \$	330,000 \$
Total Revenue from Use Of Money & Property			\$	442,038 \$	419,296 \$	330,000 \$

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
Building Inspection							
Intergovernmental Revenues							
Federal Revenues							
Patient Care Revenue							
Total Federal Revenues			\$ ---	\$ (126)	\$ ---	\$ ---	
Fees or Other Intergovernmental							
Miscellaneous Intergovernmental			\$ 52,622	\$ 51,536	\$ 50,000	\$ ---	
Total Fees or Other Intergovernmental			\$ 52,622	\$ 51,536	\$ 50,000	\$ ---	
Total Intergovernmental Revenues			\$ 52,622	\$ 51,410	\$ 50,000	\$ ---	
Charges for Services							
Collection Fees			\$ 26,742	\$ 20,778	\$ 28,500	\$ ---	
Court/Legal Fees			2,630	2,674	1,501	---	
Transcript Copy Fees			2,113	223	90,500	---	
Svc Fees Other			68,387	126,311	368,000	---	
Total Charges for Services			\$ 99,872	\$ 149,986	\$ 488,501	\$ ---	
Miscellaneous Revenues							
Bad Debt Recovery			\$ 150	\$ ---	\$ 1,000	\$ ---	
Miscellaneous Other Revenues			1,498	10,647	1,500	---	
Admin Fee			2,657	296	6,000	---	
Total Miscellaneous Revenues			\$ 4,305	\$ 10,944	\$ 8,500	\$ ---	
Total Building Inspection Financing Sources			\$ 20,774,781	\$ 22,558,852	\$ 24,526,200	\$ ---	
Technology Cost Recovery Fee							

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 X Estimated	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	11,354	13,000	---	
		Lic/Permits Other	1,995,421	1,995,163	2,000,000	---	
Total Licenses, Permits & Franchises			\$ 2,005,547	\$ 2,006,516	\$ 2,013,000	\$ ---	
Revenue from Use Of Money & Property							
		Interest Income	\$ 18,332	\$ 41,313	\$ 15,000	\$ ---	
Total Revenue from Use Of Money & Property			\$ 18,332	\$ 41,313	\$ 15,000	\$ ---	
Charges for Services							
		Planning Svc Fees	\$ ---	\$ (11)	\$ ---	\$ ---	
		Plan Check Fees	(16)	---	---	---	
		Services To Planning Dept	---	(18)	---	---	
Total Charges for Services			\$ (16)	\$ (29)	\$ ---	\$ ---	
Miscellaneous Revenues							
		Miscellaneous Other Revenues	\$ 20,660	\$ 18,176	\$ 25,000	\$ ---	
Total Miscellaneous Revenues			\$ 20,660	\$ 18,176	\$ 25,000	\$ ---	
Total Technology Cost Recovery Fee Financing Sources			\$ 2,044,523	\$ 2,065,977	\$ 2,053,000	\$ ---	

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 X Estimated	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							
Other Interfund Reimbursements							
		Operating Trans In	\$	197,387 \$	5,164,314 \$	164,314 \$	
		Total Other Interfund Reimbursements	\$	197,387 \$	5,164,314 \$	164,314 \$	
Licenses, Permits & Franchises							
		Encroachment Permits	\$	28,395 \$	1,470 \$	70,000 \$	
		Lic/Permits Other		9,635	7,468	16,000	
		Total Licenses, Permits & Franchises	\$	38,030 \$	8,938 \$	86,000 \$	
Fines, Forfeitures & Penalties							
		Forfeit/Penalties	\$	90,661 \$	142,856 \$	72,520 \$	
		Total Fines, Forfeitures & Penalties	\$	90,661 \$	142,856 \$	72,520 \$	
Revenue from Use Of Money & Property							
		Interest Income	\$	(15,251) \$	(41,646) \$	(24,457) \$	
		Interest Crediting		(53,511)	(81,667)	(817)	
		Total Revenue from Use Of Money & Property	\$	(68,762) \$	(123,313) \$	(25,274) \$	
Charges for Services							
		Cert/Recording Fees	\$	2,604 \$	4,268 \$	4,635 \$	
		Plan Check Fees		3,682,920	3,729,345	4,080,523	
		Sub/Parcel Map Fees		730,017	584,214	508,421	
		Public Works Services		21,885,633	23,011,382	69,054,120	

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 X Estimated	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							
		Svcs To Dev Fee Roadway Fund	138,072	142,792	---	---	
		Svcs To Trans - Sales Tax Fund	1,763,826	3,649,587	---	---	
		Services To Road Fund	5,850,352	7,786,544	31,000	---	
		Services To Refuse Enterprise	2,326,709	1,854,889	---	---	
		Services To San & Sewer Districts	5,808,170	8,554,722	---	---	
		Services To Water Agencies Drainage	1,913,872	1,849,277	---	---	
		Services To Airports	4,979,448	5,980,450	---	---	
		Svcs To Parks & Rec Department	495,151	315,093	33,271	---	
		Svcs To General Services	90,265	26,565	---	---	
		Services To Ccf Projects	1,201,865	2,023,042	---	---	
		Services To Building Inspection	4,383,934	4,331,872	---	---	
		Services To Others	2,853,362	2,389,904	---	---	
		Services To Public Facilities (Pipfs)	18,381	15,172	---	---	
		Services To Water Ag Water Supply	1,637,569	1,440,127	---	---	
		Svc Fees Other	129,657	131,437	314,327	---	
Total Charges for Services			\$ 59,891,804	\$ 67,820,682	\$ 74,026,297	\$	
Miscellaneous Revenues							
		Taxable Sales	\$	---	\$	1,200	\$
		Bad Debt Recovery	20,317	9,212	4,300	---	
		Insurance Proceeds	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 X Estimated	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							
Miscellaneous Other Revenues			345,147	409,007	370,877	---	
Total Miscellaneous Revenues			\$ 366,341	\$ 418,219	\$ 376,377	\$ ---	
Total Development And Code Services Financing Sources							
Affordability Fee			\$ 60,515,461	\$ 73,431,697	\$ 74,700,234	\$ ---	
Licenses, Permits & Franchises							
Lic/Permits Other			\$ 5,760,514	\$ 5,141,049	\$ 5,911,699	\$ ---	
Total Licenses, Permits & Franchises			\$ 5,760,514	\$ 5,141,049	\$ 5,911,699	\$ ---	
Revenue from Use Of Money & Property							
Interest Income			\$ 77,322	\$ 84,292	\$ ---	\$ ---	
Total Revenue from Use Of Money & Property			\$ 77,322	\$ 84,292	\$ ---	\$ ---	
Total Affordability Fee Financing Sources							
SCTDF Capital Fund			\$ 5,837,836	\$ 5,225,341	\$ 5,911,699	\$ ---	
Other Interfund Reimbursements							
Inter Cost Recovery			\$ (1,802,367)	\$ ---	\$ ---	\$ ---	
Total Other Interfund Reimbursements			\$ (1,802,367)	\$ ---	\$ ---	\$ ---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
SCTDF Capital Fund							
Licenses, Permits & Franchises							
		Roadway Development	\$ 16,767,038	\$ 13,758,206	\$ 13,892,321	\$ ---	
		Total Licenses, Permits & Franchises	\$ 16,767,038	\$ 13,758,206	\$ 13,892,321	\$ ---	
Revenue from Use Of Money & Property							
		Interest Income	\$ 2,827,009	\$ 3,195,161	\$ 2,685,000	\$ ---	
		Misc Income	---	10,588	---	\$ ---	
		Total Revenue from Use Of Money & Property	\$ 2,827,009	\$ 3,205,749	\$ 2,685,000	\$ ---	
Intergovernmental Revenues							
		Fees or Other Intergovernmental					
		Miscellaneous Intergovernmental	\$ 3,274	\$ 151,087	\$ 796,611	\$ ---	
		Total Fees or Other Intergovernmental	\$ 3,274	\$ 151,087	\$ 796,611	\$ ---	
		Total Intergovernmental Revenues	\$ 3,274	\$ 151,087	\$ 796,611	\$ ---	
Charges for Services							
		Svcs To Dev Fee Roadway Fund	\$ (202,056)	\$ ---	\$ ---	\$ ---	
		Total Charges for Services	\$ (202,056)	\$ ---	\$ ---	\$ ---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
SCTDF Capital Fund						
Miscellaneous Revenues						
		Donations/Contributions	\$	525,000 \$	---- \$	---- \$
		Admin Fee		576,841	739,566	584,086
		Consult		(520,357)	----	----
		Prior Year		2,056	----	----
		Total Miscellaneous Revenues	\$	583,540 \$	739,566 \$	584,086 \$
Total SCTDF Capital Fund Financing Sources			\$	18,176,438 \$	17,854,609 \$	17,958,018 \$
Transportation-Sales Tax						
Other Interfund Reimbursements						
		Inter Cost Recovery	\$	648,835 \$	2,921,323 \$	19,428,000 \$
		Total Other Interfund Reimbursements	\$	648,835 \$	2,921,323 \$	19,428,000 \$
Taxes						
		Sales Use Tax	\$	273,617 \$	---- \$	---- \$
		Sales Tax 1/2 Cent		34,349,430	39,690,633	56,638,749
		Total Taxes	\$	34,623,046 \$	39,690,633 \$	56,638,749 \$
Revenue from Use Of Money & Property						
		Interest Income	\$	384,609 \$	401,120 \$	294,000 \$
		Contributions		115,487	----	----
		Total Revenue from Use Of Money & Property	\$	500,096 \$	401,120 \$	294,000 \$

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 X Estimated	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	\$ 5,000,000	\$ ---	\$ ---	
		State Aid Other Misc Programs	1,442,736	2,790,395	25,622,413	---	
		State Match Funding	100,000	100,000	---	---	
		Total State Revenue	\$ 2,242,736	\$ 7,890,395	\$ 25,622,413	\$ ---	
Federal Revenues							
		Construction Fed	\$ 1,562,305	\$ 5,604,947	\$ 21,141,000	\$ ---	
		ARPA - SLFRF Revenue	---	1,031,965	5,500,000	---	
		Total Federal Revenues	\$ 1,562,305	\$ 6,636,912	\$ 26,641,000	\$ ---	
Fees or Other Intergovernmental							
		Miscellaneous Intergovernmental	\$ 500	\$ 155,853	\$ 214,000	\$ ---	
		Total Fees or Other Intergovernmental	\$ 500	\$ 155,853	\$ 214,000	\$ ---	
		Total Intergovernmental Revenues	\$ 3,805,540	\$ 14,683,160	\$ 52,477,413	\$ ---	
Miscellaneous Revenues							
		Donations/Contributions	\$ ---	\$ 458,348	\$ ---	\$ ---	
		Miscellaneous Other Revenues	492	---	---	---	
		Total Miscellaneous Revenues	\$ 492	\$ 458,348	\$ ---	\$ ---	
Total Transportation-Sales Tax Financing Sources							
			\$ 39,578,009	\$ 58,154,584	\$ 128,838,162	\$ ---	
Solid Waste Commercial Program							

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 X Estimated	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							
Licenses, Permits & Franchises							
Franchises			\$	4,757,034	\$	5,180,560	\$
Lic/Permits Other			258	---	---	---	---
Total Licenses, Permits & Franchises			\$	4,757,292	\$	5,180,560	\$
Fines, Forfeitures & Penalties							
Forfeit/Penalties			\$	187,116	\$	220,700	\$
Total Fines, Forfeitures & Penalties			\$	187,116	\$	220,700	\$
Revenue from Use Of Money & Property							
Interest Income			\$	391,999	\$	410,412	\$
Total Revenue from Use Of Money & Property			\$	391,999	\$	410,412	\$
Miscellaneous Revenues							
Miscellaneous Other Revenues			\$	1,034,155	\$	300,549	\$
Total Miscellaneous Revenues			\$	1,034,155	\$	300,549	\$
Total Solid Waste Commercial Program Financing Sources			\$	6,370,562	\$	6,112,222	\$
Jail Industry Trust 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 X Estimated	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							
Taxes							
		Taxes-Sales	\$	(12,260) \$	16,602 \$	13,920 \$	
		Total Taxes	\$	(12,260) \$	16,602 \$	13,920 \$	
Revenue from Use Of Money & Property							
		Interest Income	\$	16,660 \$	15,208 \$	---	
		Total Revenue from Use Of Money & Property	\$	16,660 \$	15,208 \$	---	
Charges for Services							
		Svc Fees Other	\$	225,361 \$	224,972 \$	214,000 \$	
		Total Charges for Services	\$	225,361 \$	224,972 \$	214,000 \$	
Miscellaneous Revenues							
		Miscellaneous Other Revenues	\$	(1,346) \$	(7,252) \$	78,110 \$	
		Total Miscellaneous Revenues	\$	(1,346) \$	(7,252) \$	78,110 \$	
Other Financing Sources							
		Gain On Sale Of Fixed Asset	\$	---	158 \$	---	
		Total Other Financing Sources	\$	---	158 \$	---	
Total Jail Industry Trust Fund Financing Sources							
Total Special Revenue Funds Financing Sources							

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 X Estimated	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						
			\$	---	\$	3,505,000 \$
		Inter Cost Recovery				
		Operating Trans In	5,269,363	1,393,965	492,064	
		Total Other Interfund Reimbursements	\$ 5,269,363	\$ 1,393,965	\$ 3,997,064	\$
Revenue from Use Of Money & Property						
			\$			
		Interest Income	558,099	609,873	205,000	\$
		Ground Leases-Other	2,200	1,500	2,200	
		Royalties	11,737	33,839	15,000	
		Total Revenue from Use Of Money & Property	\$ 572,036	\$ 645,212	\$ 222,200	\$
Intergovernmental Revenues						
		State Revenue				
		State Aid Other Misc Programs	267,038	3,080,413	6,259,030	\$
		Total State Revenue	\$ 267,038	\$ 3,080,413	\$ 6,259,030	\$
		Federal Revenues				
		Federal Aid - Other Misc Program	---	987,014	1,576,680	
		Total Federal Revenues	\$ ---	\$ 987,014	\$ 1,576,680	\$
		Total Intergovernmental Revenues	\$ 267,038	\$ 4,067,427	\$ 7,835,710	\$
		Total Parks Construction Financing Sources	\$ 6,108,437	\$ 6,106,604	\$ 12,054,974	\$
Capital Construction						

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Capital Project Funds							
Capital Construction							
Other Interfund Reimbursements							
		Inter Cost Recovery	\$ 48,000	\$ ---	\$ ---	\$ ---	
		ARPA Reimbursement	---	---	405,418	---	
		Total Other Interfund Reimbursements	\$ 48,000	\$ ---	\$ 405,418	\$ ---	
Fines, Forfeitures & Penalties							
		Forfeit/Penalties	\$ 1,995,153	\$ 1,909,725	\$ 1,850,000	\$ ---	
		Total Fines, Forfeitures & Penalties	\$ 1,995,153	\$ 1,909,725	\$ 1,850,000	\$ ---	
Revenue from Use Of Money & Property							
		Interest Income	\$ 3,551,013	\$ 3,611,997	\$ 30,000	\$ ---	
		Bldg Rental Other	72,334	55,169	164,367	---	
		Total Revenue from Use Of Money & Property	\$ 3,623,347	\$ 3,667,166	\$ 194,367	\$ ---	
Intergovernmental Revenues							
Federal Revenues							
		ARPA - SLFRF Revenue	\$ 18,663,611	\$ 21,051,504	\$ 32,656,376	\$ ---	
		Total Federal Revenues	\$ 18,663,611	\$ 21,051,504	\$ 32,656,376	\$ ---	
Fees or Other Intergovernmental							
		Miscellaneous Intergovernmental	\$ 2,944	\$ 739,945	\$ 2,261,203	\$ ---	
		Total Fees or Other Intergovernmental	\$ 2,944	\$ 739,945	\$ 2,261,203	\$ ---	
		Total Intergovernmental Revenues	\$ 18,666,555	\$ 21,791,448	\$ 34,917,579	\$ ---	

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 X Estimated	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						
		Resource Recovery & Recycling Sales	\$ ---	\$ 846	\$ ---	\$ ---
		Bldg Maint Chgs	24,060,093	24,711,972	25,738,048	---
		Services To Ccf Projects	1,939,326	3,521,988	24,235,328	---
		Total Charges for Services	\$ 25,999,419	\$ 28,234,806	\$ 49,973,376	\$ ---
Miscellaneous Revenues						
		Donations/Contributions	\$ 108,450	\$ (60,565)	\$ ---	\$ ---
		Insurance Proceeds	---	109,516	---	---
		Miscellaneous Other Revenues	75,875	146,508	---	---
		Total Miscellaneous Revenues	\$ 184,325	\$ 195,459	\$ ---	\$ ---
Total Capital Construction Financing Sources						
Florin Road Capital Project			\$ 50,516,799	\$ 55,798,604	\$ 87,340,740	\$ ---
Revenue from Use Of Money & Property						
		Interest Income	\$ 19,734	\$ 18,753	\$ 20,000	\$ ---
		Total Revenue from Use Of Money & Property	\$ 19,734	\$ 18,753	\$ 20,000	\$ ---
Total Florin Road Capital Project Financing Sources						
NVSSP-Library			\$ 19,734	\$ 18,753	\$ 20,000	\$ ---

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Capital Project Funds							
NVSSP-Library							
Revenue from Use Of Money & Property							
Interest Income			\$	45,337 \$	25,526 \$	2,000 \$	----
Total Revenue from Use Of Money & Property			\$	45,337 \$	25,526 \$	2,000 \$	----
Total NVSSP-Library Financing Sources							
North Vineyard Station Specific Plan							
Other Interfund Reimbursements							
Operating Trans In			\$	696,390 \$	171,368 \$	----	----
Total Other Interfund Reimbursements			\$	696,390 \$	171,368 \$	----	----
Revenue from Use Of Money & Property							
Interest Income			\$	217,288 \$	222,491 \$	14,000 \$	----
Total Revenue from Use Of Money & Property			\$	217,288 \$	222,491 \$	14,000 \$	----
Charges for Services							
Development Fees			\$	730,663 \$	391,000 \$	20,000 \$	----
Total Charges for Services			\$	730,663 \$	391,000 \$	20,000 \$	----
Total North Vineyard Station Specific Plan Financing Sources							
North Vineyard Station CFDs							
			\$	1,644,341 \$	784,859 \$	34,000 \$	----

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 X Estimated	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							
Taxes							
CFD Special Tax Revenue			\$ 964,187	\$ 1,010,917	\$ 903,856	\$ ---	
Total Taxes			\$ 964,187	\$ 1,010,917	\$ 903,856	\$ ---	
Revenue from Use Of Money & Property							
Interest Income			\$ 20,551	\$ 65,085	\$ 24,500	\$ ---	
Total Revenue from Use Of Money & Property			\$ 20,551	\$ 65,085	\$ 24,500	\$ ---	
Total North Vineyard Station CFDs Financing Sources			\$ 984,738	\$ 1,076,002	\$ 928,356	\$ ---	
Florin Vineyard Community Plan							
Revenue from Use Of Money & Property							
Interest Income			\$ 287,405	\$ 429,126	\$ 10,500	\$ ---	
Contributions			61,744	---	---	\$ ---	
Total Revenue from Use Of Money & Property			\$ 349,149	\$ 429,126	\$ 10,500	\$ ---	
Charges for Services							
Development Fees			\$ 5,087,047	\$ 3,089,923	\$ 15,000	\$ ---	
Total Charges for Services			\$ 5,087,047	\$ 3,089,923	\$ 15,000	\$ ---	
Total Florin Vineyard Community Plan Financing Sources			\$ 5,436,196	\$ 3,519,049	\$ 25,500	\$ ---	
Tobacco Litigation Settlement-Capital Projects							

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Capital Project Funds							
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	\$ 67,329,398	\$ 100,405,570	\$ ---	
Debt Service Funds							
Teeter Plan							
Revenue from Use Of Money & Property							
Interest Income			\$ 33,023	\$ 31,972	\$ ---	\$ ---	
Total Revenue from Use Of Money & Property			\$ 33,023	\$ 31,972	\$ ---	\$ ---	
Miscellaneous Revenues							
Prior Year Revenues--Miscellaneous			\$ 37,751,788	\$ 41,761,815	\$ 49,655,072	\$ ---	
Total Miscellaneous Revenues			\$ 37,751,788	\$ 41,761,815	\$ 49,655,072	\$ ---	
Other Financing Sources							
Op Tran In			\$ 519,935	\$ 616,927	\$ ---	\$ ---	
Total Other Financing Sources			\$ 519,935	\$ 616,927	\$ ---	\$ ---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Debt Service Funds							
Teeter Plan							
Total Teeter Plan Financing Sources			\$	38,304,746	\$	42,410,714	\$
2004 Pension Obligation Bond Debt Svc							
Revenue from Use Of Money & Property							
		Interest Income	\$	677,688	\$	839,031	\$
		Transfers In	48,821,535	149,036,983		127,969,736	
Total Revenue from Use Of Money & Property			\$	49,499,223	\$	149,876,014	\$
Total 2004 Pension Obligation Bond Debt Svc Financing Sources			\$	49,499,223	\$	149,876,014	\$
Pension Obligation Bond Debt Svc							
Revenue from Use Of Money & Property							
		Interest Income	\$	439,848	\$		\$
		Transfers In	99,410,204				
Total Revenue from Use Of Money & Property			\$	99,850,052	\$		\$
Miscellaneous Revenues							
		Miscellaneous Other Revenues	\$	5,850	\$		\$
Total Miscellaneous Revenues			\$	5,850	\$		\$
Total Pension Obligation Bond Debt Svc Financing Sources			\$	99,855,902	\$		\$
Total Debt Service Funds Financing Sources			\$	187,659,871	\$	192,286,728	\$
TOTAL ALL FUNDS			\$	5,407,093,701	\$	5,875,763,779	\$

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Function					
General	\$ 322,426,449	\$ 306,613,990	\$ 431,728,589	\$	
Public Protection	1,874,305,419	1,937,043,094	1,995,344,671		
Public Ways & Facilities	221,798,324	251,986,322	604,046,314		
Health and Sanitation	1,441,160,412	1,782,183,835	2,065,442,927		
Public Assistance	1,285,571,176	1,377,150,996	1,434,929,859		
Education	1,830,300	1,975,260	1,984,790		
Recreation & Cultural Services	43,634,814	47,097,796	49,005,397		
Debt Service	176,846,603	192,230,350	183,925,030		
Total Financing Uses by Function	\$ 5,367,573,497	\$ 5,896,281,644	\$ 6,766,407,577	\$	
Appropriation for Contingencies					
General Fund	\$	---	\$ 8,657,810	\$	
Sheriff DOJ Asset Forfeiture	---	---	228,826		
Restricted Revenues Fund for Departments	---	---	28,521,440		
Sheriff Restricted Revenue	---	---	8,051,052		
Parks Construction	---	---	6,877,269		
Jail Industry Trust Fund	---	---	121,350		
Total Appropriation for Contingencies	\$	---	\$ 52,457,747	\$	
Subtotal Financing Uses	\$ 5,367,573,497	\$ 5,896,281,644	\$ 6,818,865,324	\$	
Provisions for Obligated Fund Balance					
General Fund	\$	---	\$ 22,586,154	\$	
Mental Health Services Act	---	---	22,216,051		
Public Safety Sales Tax	---	---	8,980		
1991 Realignment	---	---	3,015,334		
2011 Realignment	---	---	5,205,034		
Clerk/Recorder Fees	---	---	762,104		

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Provisions for Obligated Fund Balance						
Restricted Revenues Fund for Departments	---	---	222,401	---		
Patient Care Revenue	---	---	51,254,648	---		
Fish And Game Propagation	---	---	7,438	---		
Roads	---	---	802,850	---		
Environmental Management	---	---	1,992,548	---		
EMD Special Program Funds	---	---	28,397	---		
Economic Development	---	---	455,863	---		
Development And Code Services	---	---	628,221	---		
Solid Waste Commercial Program	---	---	2,753,792	---		
Total Provisions for Obligated Fund Balance		\$	\$	\$	111,939,815	\$
Total Financing Uses		\$	\$	\$	6,930,805,139	\$
Summarization by Fund						
General Fund	\$	3,418,089,020	\$	3,707,083,121	\$	4,009,919,025
Community Investment Program	25,562	131,777	---	---		
Neighborhood Revitalization	330,000	3,170,000	1,299,732	---		
Mental Health Services Act	127,471,636	131,749,225	135,257,992	---		
Public Safety Sales Tax	177,850,055	171,036,420	175,213,155	---		
1991 Realignment	409,854,906	427,275,442	435,145,713	---		
2011 Realignment	432,085,966	433,416,237	430,011,194	---		
Sheriff DOJ Asset Forfeiture	---	1,074,230	478,826	---		
Clerk/Recorder Fees	7,828,087	4,815,921	8,650,543	---		
Restricted Revenues Fund for Departments	27,481,753	57,110,478	91,189,753	---		
Sheriff Restricted Revenue	10,339,573	13,672,137	21,667,844	---		
Patient Care Revenue	118,936,014	233,890,780	410,894,529	---		
Fish And Game Propagation	10,016	8,003	12,394	---		

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Fund					
Roads	109,697,226	128,905,097	316,675,664		
Department of Transportation	65,820,230	68,819,913	79,214,953		
Parks Construction	5,688,725	7,063,954	25,310,809		
Capital Construction	39,021,440	51,215,309	174,045,321		
Environmental Management	22,648,660	23,859,672	27,076,458		
EMD Special Program Funds	228,043	158,087	469,397		
County Library	1,311,378	1,391,418	1,358,411		
First 5 Sacramento Commission	21,313,837	18,556,359	2,715,222		
Transient Occupancy Tax	4,323,924	3,714,741	5,216,438		
Teeler Plan	25,828,223	42,183,776	53,435,156		
Golf	11,122,720	12,590,947	13,891,117		
Economic Development	35,661,843	39,422,327	48,622,505		
Building Inspection	22,295,420	22,980,195	25,410,700		
Technology Cost Recovery Fee	1,578,779	1,366,602	2,860,834		
Development And Code Services	61,349,716	70,234,072	80,080,609		
Affordability Fee	3,497,331	6,186,630	7,368,620		
SSCTDF Capital Fund	4,843,534	91,385	49,568,458		
Transportation-Sales Tax	39,442,119	51,353,976	137,880,770		
Interagency Procurement	3,831,000	3,833,300	---		
Solid Waste Commercial Program	4,533,575	4,807,902	6,975,721		
Jail Industry Trust Fund	219,590	249,688	408,167		
Florin Road Capital Project	---	---	479,916		
NVSSP-Library	---	---	628,026		
North Vineyard Station Specific Plan	818,225	752,741	5,387,678		
North Vineyard Station CFDs	215,550	1,384,852	5,756,247		
Florin Vineyard Community Plan	961,441	678,359	9,737,368		

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Summarization by Fund						
2004 Pension Obligation Bond Debt Svc	50,321,123	149,747,850	130,489,874			
Pension Obligation Bond Debt Svc	100,697,257	298,724				
Total Financing Uses	\$ 5,367,573,497	\$ 5,896,281,644	\$ 6,930,805,139	\$		

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 X Estimated	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	\$ 3,930,825	\$ 4,560,492	\$		
Board of Supervisors	4,986,986	5,786,858	5,937,990			
County Executive Cabinet	6,222,251	6,612,101	7,123,108			
Total Legislative & Administrative	\$ 14,909,230	\$ 16,329,783	\$ 17,621,590	\$		
Finance						
Department Of Finance	\$ 38,025,663	\$ 38,271,069	\$ 41,931,179	\$		
Assessor	21,899,306	22,279,901	23,952,667			
Non-Departmental Revenues/General Fund	(981,607)	---	---			
Non-Departmental Costs/General Fund	77,302,552	25,619,104	25,714,201			
Total Finance	\$ 136,245,914	\$ 86,170,073	\$ 91,598,047	\$		
County Counsel						
County Counsel	\$ 6,966,792	\$ 7,748,753	\$ 7,700,179	\$		
Total County Counsel	\$ 6,966,792	\$ 7,748,753	\$ 7,700,179	\$		
Personnel						
Civil Service Commission	\$ 442,739	\$ 497,179	\$ 570,114	\$		
Office of Labor Relations	358,216	---	---			
Personnel Services	17,267,868	20,901,277	19,518,308			
Total Personnel	\$ 18,068,824	\$ 21,398,457	\$ 20,088,422	\$		

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 X Estimated	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	\$ 15,555,345	\$ 18,276,626	\$	
Total Elections		\$ 15,437,423	\$ 15,555,345	\$ 18,276,626	\$	
Plant Acquisition						
Florin Road Capital Project		\$ ---	\$ ---	\$ 479,916	\$	
Capital Construction		39,021,440	51,215,309	174,045,321	---	
Park Construction		5,688,725	7,063,954	18,433,540	---	
Total Plant Acquisition		\$ 44,710,166	\$ 58,279,263	\$ 192,958,777	\$	
Promotion						
Economic Development		\$ 35,661,843	\$ 39,422,327	\$ 48,166,642	\$	
Community Investment Program		25,562	131,777	---	---	
Financing-Transfers/Reimbursement		24,382,935	31,031,697	8,946,138	---	
Total Promotion		\$ 60,070,340	\$ 70,585,801	\$ 57,112,780	\$	
Other General						
Data Processing-Shared Systems		\$ 22,186,760	\$ 26,713,214	\$ 26,372,168	\$	
Total Other General		\$ 22,186,760	\$ 26,713,214	\$ 26,372,168	\$	
Interagency Procurement						
Interagency Procurement		\$ 3,831,000	\$ 3,833,300	---	\$	
Total Interagency Procurement		\$ 3,831,000	\$ 3,833,300	---	\$	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
General							
Total General		\$ 322,426,449	\$ 306,613,990	\$ 431,728,589	\$ 0		
Public Protection							
Judicial							
Contribution To The Law Library		\$ 304,556	\$ 310,021	\$ 312,991	\$		
Court / Non-Trial Court Operations		9,994,198	10,041,975	10,177,373			
Court / County Contribution		23,781,476	24,061,051	24,468,756			
Court Paid County Services		2,154,347	2,162,460	2,475,995			
Conflict Criminal Defenders		15,550,498	16,401,087	13,654,222			
Grand Jury		386,335	352,755	369,201			
Justice Planning, Analytics and Coordination		224,731	255,945	257,505			
District Attorney		118,301,501	124,606,240	131,172,476			
District Attorney-Restricted Revenues		1,285,813	3,158,475	4,536,858			
Public Defender		54,050,420	60,150,655	62,240,960			
Total Judicial		\$ 226,033,876	\$ 241,500,665	\$ 249,666,337	\$		
Police Protection							
Sheriff		\$ 656,956,026	\$ 685,152,825	\$ 700,210,983	\$		
Jail Industries		219,590	249,688	286,817			
SSD Restricted Revenue		10,339,573	13,672,137	13,616,792			
SSD DOJ Asset Forfeiture		---	1,074,230	250,000			
Total Police Protection		\$ 667,515,189	\$ 700,148,879	\$ 714,364,592	\$		

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 X Estimated	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	\$ 195,432,841	\$ 206,543,992	\$	
Probation-Restricted Revenues		11,850,742	11,319,746	13,061,760		
Care In Homes And Inst-Juv Court Wards		(16,266)	---	---		
Total Detention and Correction		\$ 198,999,571	\$ 206,752,587	\$ 219,605,752	\$	
Protective Inspection						
Building Inspection		\$ 22,295,420	\$ 22,980,195	\$ 25,410,700	\$	
Technology Cost Recovery Fee		1,578,779	1,366,602	2,860,834		
Agricultural Comm-Sealer Of Wts & Meas		5,435,372	5,968,538	5,956,093		
Total Protective Inspection		\$ 29,309,572	\$ 30,315,334	\$ 34,227,627	\$	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Public Protection					
Other Protection					
Development and Code Services	\$	61,349,716	\$ 70,234,072	\$ 79,452,388	\$
Animal Care Services		14,223,657	14,761,962	15,569,830	
Animal Care-Restricted Revenues		---	458,590	206,500	
County Clerk/Recorder		12,761,148	10,335,145	12,708,439	
Clerk/Recorder Fees		7,828,087	4,815,921	7,888,439	
Wildlife Services		193,873	185,638	183,047	
Affordability Fee		3,497,331	6,186,630	7,368,620	
Coroner		10,772,791	10,356,035	11,169,268	
Fair Housing Services		81,287	---	---	
Dispute Resolution-Restricted Revenues		498,278	494,136	504,777	
Community Development		25,111,728	27,167,709	31,868,486	
Neighborhood Revitalization		330,000	3,170,000	1,299,732	
Contribution To LAFCO		256,552	269,380	282,850	
Emergency Services		5,585,371	5,372,955	8,899,924	
OES-Restricted Revenues		21,372	64,800	67,728	
2011 Realignment		432,085,966	433,416,237	424,806,160	
Public Safety Sales Tax		177,850,055	171,036,420	175,204,175	
Total Other Protection	\$	752,447,211	\$ 758,325,629	\$ 777,480,363	\$
Total Public Protection					
Total Public Protection		\$	1,874,305,419	\$	1,937,043,094
				\$	1,995,344,671
Public Ways & Facilities					

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Public Ways & Facilities						
Public Ways						
North Vineyard Station Specific Plan		\$ 818,225	\$ 752,741	\$ 6,015,704	\$	
North Vineyard Station CFDs		215,550	1,384,852	5,756,247		
Florin Vineyard Comm Plan		961,441	678,359	9,737,368		
Transportation-Sales Tax		39,442,119	51,353,976	137,880,770		
Roads		109,697,226	128,905,097	315,872,814		
SCTDF Capital Fund		4,843,534	91,385	49,568,458		
Department of Transportation		65,820,230	68,819,913	79,214,953		
Total Public Ways		\$ 221,798,324	\$ 251,986,322	\$ 604,046,314	\$	
Total Public Ways & Facilities		\$ 221,798,324	\$ 251,986,322	\$ 604,046,314	\$	
0						
Health and Sanitation						

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 X Estimated	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	\$	23,859,672	\$
EMD Special Program Funds			228,043		158,087	441,000
Office of Compliance			(271)		(388)	---
Office of Inspector General			104,514		177,411	182,234
Health Services			616,134,460		755,345,947	899,628,111
Health Svcs-Restricted Revenues			5,849,372		23,204,428	31,547,044
Patient Care Revenue			118,936,014		233,890,780	359,639,881
First 5 Sacramento Commission			21,313,837		18,556,359	2,715,222
Juvenile Medical Services			11,015,069		---	---
IHSS Provider Payments			137,401,114		157,445,172	169,764,875
Health - Medical Treatment Payments			967,846		179,381	783,432
Mental Health Services Act			127,471,636		131,749,225	113,041,941
Correctional Health Services			103,033,981		132,630,867	147,046,784
Child, Family and Adult Services			264,297,559		291,725,003	301,785,373
Child, Family Adult-Restricted Revenues			7,225,004		8,453,988	9,561,191
Total Health		\$	1,436,626,837	\$	1,777,375,934	\$
Sanitation						
Solid Waste Commercial Program		\$	4,533,575	\$	4,807,902	\$
Total Sanitation		\$	4,533,575	\$	4,807,902	\$
Total Health and Sanitation		\$	1,441,160,412	\$	1,782,183,835	\$
Public Assistance					2,065,442,927	\$

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 X Estimated	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	\$ 363,514,169	\$ 373,601,574	\$ ---	
Human Assistance-Restricted Revenues		83,644	273,139	229,305	---	
Human Assistance-Aid Payments		448,534,155	478,612,405	516,830,973	---	
Total Public Assistance		\$ 791,929,065	\$ 842,399,712	\$ 890,661,852	---	
Other Assistance						
Child Support Services		\$ 45,061,299	\$ 47,453,271	\$ 48,961,825	---	
Homeless Services and Housing		38,725,906	50,850,345	60,787,221	---	
HSH Restricted Revenues		---	9,172,226	2,388,582	---	
1991 Realignment		409,854,906	427,275,442	432,130,379	---	
Total Other Assistance		\$ 493,642,111	\$ 534,751,284	\$ 544,268,007	---	
Total Public Assistance		\$ 1,285,571,176	\$ 1,377,150,996	\$ 1,434,929,859	0	
Education						
Education						
Cooperative Extension		\$ 518,922	\$ 583,842	\$ 626,379	---	
County Library		1,311,378	1,391,418	1,358,411	---	
Total Education		\$ 1,830,300	\$ 1,975,260	\$ 1,984,790	---	
Total Education		\$ 1,830,300	\$ 1,975,260	\$ 1,984,790	0	
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 X Estimated	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	\$ 30,273,154	\$ 29,550,719	\$	
Parks-Restricted Revenues		667,527	510,950	342,167		
Fish And Game Propagation		10,016	8,003	4,956		
Golf		11,122,720	12,590,947	13,891,117		
Total Recreation Facilities	\$	39,310,890	\$ 43,383,055	\$ 43,788,959	\$	
Cultural Services						
Transient-Occupancy Tax	\$	4,323,924	\$ 3,714,741	\$ 5,216,438	\$	
Total Cultural Services	\$	4,323,924	\$ 3,714,741	\$ 5,216,438	\$	
Total Recreation & Cultural Services		\$ 43,634,814	\$ 47,097,796	\$ 49,005,397	\$ 0	
Debt Service						
Debt Service						
Teeter Plan	\$	25,828,223	\$ 42,183,776	\$ 53,435,156	\$	
2004 Pension Obligation Bond-Debt Service		50,321,123	149,747,850	130,489,874		
Pension Obligation Bond-Debt Service		100,697,257	298,724	---		
Total Debt Service	\$	176,846,603	\$ 192,230,350	\$ 183,925,030	\$	
Total Debt Service		\$ 176,846,603	\$ 192,230,350	\$ 183,925,030	\$ 0	
Grand Total Financing Uses by Function		\$ 5,367,573,497	\$ 5,896,281,644	\$ 6,766,407,577	\$ 0	

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	
Special Districts and Other Agencies								
2018 Refunding COPS Debt Svc	\$ 632,186	\$ ---	\$ 9,804,435	\$ 10,436,621	\$ 10,436,621	\$ ---	\$ 10,436,621	
2020 Refunding COPS Debt Svc	448,576	---	3,601,919	4,050,495	4,050,495	---	4,050,495	
Antelope Assessment	130,040	100,368	856,145	1,086,553	1,086,553	---	1,086,553	
Antelope Public Facilities Financing Plan	6,707,087	---	30,500	6,737,587	6,737,587	---	6,737,587	
Carmichael Recreation and Park District	21,013,564	---	7,523,616	28,537,180	28,482,180	55,000	28,537,180	
Citrus Heights Assessment Districts	---	---	144,302	144,302	144,302	---	144,302	
Connector Joint Powers Authority	---	---	807,391	807,391	807,391	---	807,391	
County Parks CFD 2006-1	3,922	---	21,675	25,597	16,500	9,097	25,597	
County Service Area No. 1	1,459,089	---	3,159,550	4,618,639	3,337,991	1,280,648	4,618,639	
County Service Area No. 4-B	17,790	---	21,275	39,065	21,766	17,299	39,065	
County Service Area No. 4-C	8,365	---	44,246	52,611	48,157	4,454	52,611	
County Service Area No. 4-D	2,932	---	10,091	13,023	8,086	4,937	13,023	
Countywide Library Facilities Admin Fee	8,276,914	---	290,200	8,567,114	8,567,114	---	8,567,114	
CSA 10 Benefit Zone 3	398,846	---	616,121	1,014,967	764,967	250,000	1,014,967	
Del Norte Oaks Park District	2,832	---	4,514	7,346	3,800	3,546	7,346	
Florin Vineyard No. 1 CFD 2016-2 Admin	706,631	---	86,614	793,245	793,245	---	793,245	
Foothill Park	699,640	---	800,360	1,500,000	1,500,000	---	1,500,000	
Gold River Station No. 7 Landscape CFD	26,621	5,367	68,550	100,538	100,538	---	100,538	
Juvenile Courthouse Project Debt Svc	406,835	1,062	2,250,419	2,658,316	2,658,316	---	2,658,316	
Laguna Community Facilities District	285,618	---	3,000	288,618	288,618	---	288,618	
Laguna Creek Ranch/Elliott Ranch CFD No. 1	5,165,518	---	18,000	5,183,518	5,183,518	---	5,183,518	
Laguna Stonelake CFD-Bond Proceeds	305,325	---	5,000	310,325	310,325	---	310,325	
Landscape Maintenance District	43,329	---	1,302,001	1,345,330	1,345,330	---	1,345,330	
Mather Landscape Maintenance CFD	338,528	---	179,908	518,436	318,436	200,000	518,436	
Mather Public Facilities Financing Plan	874,256	---	5,000	879,256	879,256	---	879,256	

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	
McClellan Park CFD	851,961	---	162,335	1,014,296	1,014,296	---	1,014,296	
Metro Air Park CFD	34,965,011	---	6,259,567	41,224,578	41,224,578	---	41,224,578	
Metro Air Park Impact Fees	29,799,247	---	2,805,000	32,604,247	32,604,247	---	32,604,247	
Metro Air Park Service Tax	992,698	---	407,280	1,399,978	1,399,978	---	1,399,978	
Mission Oaks Maint/Improvement District	734,719	---	1,120,989	1,855,708	1,798,080	57,628	1,855,708	
Mission Oaks Recreation and Park District	1,896,518	---	6,327,510	8,224,028	8,007,547	216,481	8,224,028	
Natomas Fire District	142,507	---	4,876,100	5,018,607	5,018,607	---	5,018,607	
Park Meadows CFD-Bond Proceeds	154,170	---	77,000	231,170	231,170	---	231,170	
Sacramento County Land Maintenance CFD	118,924	---	508,403	627,327	550,410	76,917	627,327	
South Sacramento Conservation Agency	---	---	260,777	260,777	260,777	---	260,777	
Sunrise Recreation and Park District	3,410,084	---	14,525,147	17,935,231	17,935,231	---	17,935,231	
Vineyard Public Facilities Financing Plan	14,976,795	---	2,653,961	17,630,756	17,630,756	---	17,630,756	
Water Agency-Zone 11 Drainage Infra	11,424,680	758,878	17,316,900	29,500,458	24,897,800	4,602,658	29,500,458	
Water Agency-Zone 13	381,050	---	2,901,637	3,282,687	2,768,728	513,959	3,282,687	
Water Resources	4,882,096	1,697,541	38,709,082	45,288,719	45,245,978	42,741	45,288,719	
Total Special Districts and Other Agencies	\$ 152,684,904	\$ 2,563,216	\$ 130,566,520	\$ 285,814,640	\$ 278,479,275	\$ 7,335,365	\$ 285,814,640	

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			Fund Balance Available June 30, 2025	
			Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1		2	3	4	5	6	
Special Districts and Other Agencies							
	2018 Refunding COPS Debt Svc	632,186	---	---	---	---	632,186
	2020 Refunding COPS Debt Svc	3,156,576	---	2,708,000	---	---	448,576
	Antelope Assessment	1,114,297	---	984,257	---	---	130,040
	Antelope Public Facilities Financing Plan	6,707,087	---	---	---	---	6,707,087
	Carmichael Recreation and Park District	21,123,564	---	110,000	---	---	21,013,564
	County Parks CFD 2006-1	54,093	---	50,171	---	---	3,922
	County Service Area No. 1	5,634,961	---	4,175,872	---	---	1,459,089
	County Service Area No. 4-B	56,569	---	38,779	---	---	17,790
	County Service Area No. 4-C	34,359	---	25,994	---	---	8,365
	County Service Area No. 4-D	8,419	---	5,487	---	---	2,932
	Countywide Library Facilities Admin Fee	8,276,914	---	---	---	---	8,276,914
	CSA 10 Benefit Zone 3	2,130,222	---	1,731,376	---	---	398,846
	Del Norte Oaks Park District	18,601	---	15,769	---	---	2,832
	Florin Vineyard No. 1 CFD 2016-2 Admin	706,631	---	---	---	---	706,631
	Foothill Park	699,640	---	---	---	---	699,640
	Gold River Station No. 7 Landscape CFD	141,852	---	115,231	---	---	26,621
	Juvenile Courthouse Project Debt Svc	2,623,647	---	2,216,812	---	---	406,835
	Laguna Community Facilities District	285,618	---	---	---	---	285,618
	Laguna Creek Ranch/Elliott Ranch CFD No. 1	5,165,518	---	---	---	---	5,165,518
	Laguna Stonelake CFD-Bond Proceeds	305,325	---	---	---	---	305,325
	Landscape Maintenance District	743,329	---	700,000	---	---	43,329
	Mather Landscape Maintenance CFD	588,528	---	250,000	---	---	338,528
	Mather Public Facilities Financing Plan	874,256	---	---	---	---	874,256
	McClellan Park CFD	851,961	---	---	---	---	851,961

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				Actual	
		Fiscal Year 2025-26				Estimated	
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	34,965,011	---	---		---	---	34,965,011
Metro Air Park Impact Fees	29,799,247	---	---		---	---	29,799,247
Metro Air Park Service Tax	992,698	---	---		---	---	992,698
Mission Oaks Maint/Improvement District	1,121,218	---	386,499		---	---	734,719
Mission Oaks Recreation and Park District	3,618,633	---	1,722,115		---	---	1,896,518
Natomas Fire District	142,507	---	---		---	---	142,507
Park Meadows CFD-Bond Proceeds	154,170	---	---		---	---	154,170
Sacramento County Land Maintenance CFD	541,582	---	422,658		---	---	118,924
Sunrise Recreation and Park District	3,574,454	---	164,370		---	---	3,410,084
Vineyard Public Facilities Financing Plan	14,976,795	---	---		---	---	14,976,795
Water Agency-Zone 11 Drainage Infra	51,953,069	---	40,528,389		---	---	11,424,680
Water Agency-Zone 13	1,911,970	---	1,530,920		---	---	381,050
Water Resources	18,367,346	---	13,485,250		---	---	4,882,096
Total Special Districts and Other Agencies	\$ 224,052,853	\$	\$ 71,367,949	\$	\$	---	\$ 152,684,904

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	100,368	---	---	---	883,889	
Carmichael Recreation and Park District	110,000	---	---	55,000	---	165,000	
County Parks CFD 2006-1	50,171	---	---	9,097	---	59,268	
County Service Area No. 1	4,175,872	---	---	1,280,648	---	5,456,520	
County Service Area No. 4-B	38,779	---	---	17,299	---	56,078	
County Service Area No. 4-C	25,994	---	---	4,454	---	30,448	
County Service Area No. 4-D	5,487	---	---	4,937	---	10,424	
CSA 10 Benefit Zone 3	1,731,376	---	---	250,000	---	1,981,376	
Del Norte Oaks Park District	15,769	---	---	3,546	---	19,315	
Gold River Station No. 7 Landscape CFD	115,231	5,367	---	---	---	109,864	
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	---	---	57,628	---	444,127	
Mission Oaks Recreation and Park District	1,722,115	---	---	216,481	---	1,938,596	
Sacramento County Land Maintenance CFD	422,658	---	---	76,917	---	499,575	
Sunrise Recreation and Park District	164,370	---	---	---	---	164,370	
Water Agency-Zone 11 Drainage Infra	40,528,389	758,878	---	4,602,658	---	44,372,169	
Water Agency-Zone 13	1,530,920	---	---	513,959	---	2,044,879	
Water Resources	13,485,250	1,697,541	---	42,741	---	11,830,450	
Total Special Districts and Other Agencies	\$ 71,367,949	\$ 2,563,216	\$ ---	\$ 7,335,365	\$ ---	\$ 76,140,098	

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund			Dept Of Technology - (031A)		
		Fiscal Year 2025-26			Fund Title		
					Service Activity		
					Technology		
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors		
1		2	3	4	5		
Operating Revenues							
Charges for Services		\$	125,834,137	\$	133,939,814	\$	149,106,996
Miscellaneous Revenues			611	---	---	---	---
Total Revenue		\$	125,834,749	\$	133,939,814	\$	149,106,996
Operating Expenditures							
Salaries and Employee Benefits			65,233,813		67,484,293		77,997,272
Services and Supplies			45,889,324		48,845,181		58,942,988
Other Charges			652,271		1,446,760		1,821,978
Depreciation			8,894,700		9,489,015		10,305,599
		\$	---	\$	---	\$	---
Total Operating Expenses		\$	120,670,109	\$	127,265,249	\$	149,067,837
Operating Income (Loss)		\$	5,164,640	\$	6,674,565	\$	39,159
Nonoperating Revenues (Expenses)							
Gain or Loss on Sale of Capital Assets		\$	2	\$	3,350	\$	---
Total Nonoperating Revenues (Expenses)		\$	2	\$	3,350	\$	---
Income Before Capital Contributions and Transfers							
Transfers-In/(Out)		\$	(2,817,263)	\$	(2,795,144)	\$	(2,796,171)
Change in Net Position		\$	2,347,379	\$	3,882,771	\$	(2,757,012)
Net Position - Beginning Balance		\$	37,592,754	\$	40,486,045	\$	44,368,816
Equity and Other Account Adjustments		\$	545,912	\$	1	\$	---
Net Position - Ending Balance		\$	40,486,045	\$	44,368,816	\$	41,611,804

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund				
		Fiscal Year 2025-26			Fixed Assets-Heavy Equipment - (034A)	
		Service Activity			Other General	
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
Charges for Services		\$	3,703,572	\$	3,682,348	\$
Miscellaneous Revenues			540,815		329,844	
Total Revenue		\$	4,244,387	\$	4,012,192	\$
Operating Expenditures						
Other Charges		\$	---	\$	114,282	\$
Depreciation			---		---	
Total Operating Expenses		\$	---	\$	114,282	\$
Operating Income (Loss)		\$	4,244,387	\$	3,897,910	\$
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets		\$	450,119	\$	465,667	\$
Total Nonoperating Revenues (Expenses)		\$	450,119	\$	465,667	\$
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)		\$	173,235	\$	178,716	\$
Change in Net Position		\$	4,867,741	\$	4,542,293	\$
Net Position - Beginning Balance		\$	77,148,264	\$	82,025,192	\$
Equity and Other Account Adjustments		\$	9,187	\$	1	\$
Net Position - Ending Balance		\$	82,025,192	\$	86,567,486	\$
Capital Assets						
Capital Assets		\$	7,135,892	\$	2,626,977	\$
					13,698,836	\$

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund				
		Fiscal Year 2025-26				
		Fund Title			General Services-Operations - (035A)	
		Service Activity			Other General	
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
	Revenue from Use of Money & Property	\$ 684	\$ 504	\$ ---	\$ ---	
	Charges for Services	175,141,382	184,984,842	205,070,568		
	Miscellaneous Revenues	4,667,332	4,116,717	5,504,020		
	Total Revenue	\$ 179,809,397	\$ 189,102,064	\$ 210,574,588	\$ ---	
Operating Expenditures						
	Salaries and Employee Benefits	\$ 60,831,261	\$ 64,882,707	\$ 73,001,504	\$ ---	
	Services and Supplies	99,972,960	104,947,589	120,296,353		
	Other Charges	4,539,132	4,125,815	4,665,104		
	Depreciation	12,712,064	13,645,516	16,302,985		
	Total Operating Expenses	\$ 178,055,416	\$ 187,601,627	\$ 214,265,946	\$ ---	
	Operating Income (Loss)	\$ 1,753,981	\$ 1,500,436	\$ (3,691,358)	\$ ---	
Nonoperating Revenues (Expenses)						
	Gain or Loss on Sale of Capital Assets	\$ 3,142	\$ 7,110	\$ (40,000)	\$ ---	
	Total Nonoperating Revenues (Expenses)	\$ 3,142	\$ 7,110	\$ (40,000)	\$ ---	
Income Before Capital Contributions and Transfers						
	Transfers-In/(Out)	\$ (2,038,725)	\$ (949,707)	\$ (952,738)	\$ ---	
	Change in Net Position	\$ (281,602)	\$ 557,840	\$ (4,684,096)	\$ ---	
	Net Position - Beginning Balance	\$ (7,396,242)	\$ 1,421,499	\$ 4,478,907	\$ ---	
	Equity and Other Account Adjustments	\$ 9,099,343	\$ 2,499,569	\$ ---	\$ ---	
	Net Position - Ending Balance	\$ 1,421,499	\$ 4,478,907	\$ (205,189)	\$ ---	
Capital Assets						
	Capital Assets	\$ 476,183	\$ 122,303	\$ 290,000	\$ ---	

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund					
		Fiscal Year 2025-26					
		Fund Title					
		Service Activity					
		General Services Capital Outlay - (036A)					
		Other General					
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5			
Operating Revenues							
Charges for Services		\$	910,622	\$	912,874	\$	791,000
Miscellaneous Revenues			1,638,765		2,751,269		455,201
Total Revenue		\$	2,549,387	\$	3,664,143	\$	1,246,201
Operating Expenditures							
Other Charges		\$	---	\$	---	\$	188,928
Depreciation			---		---		---
Total Operating Expenses		\$	---	\$	---	\$	188,928
Operating Income (Loss)		\$	2,549,387	\$	3,664,143	\$	1,057,273
Nonoperating Revenues (Expenses)							
Gain or Loss on Sale of Capital Assets		\$	2,077,399	\$	1,357,559	\$	500,000
Total Nonoperating Revenues (Expenses)		\$	2,077,399	\$	1,357,559	\$	500,000
Income Before Capital Contributions and Transfers							
Change in Net Position		\$	4,626,786	\$	5,021,702	\$	1,557,273
Net Position - Beginning Balance		\$	49,167,545	\$	53,571,245	\$	58,605,510
Equity and Other Account Adjustments		\$	(223,086)	\$	12,563	\$	---
Net Position - Ending Balance		\$	53,571,245	\$	58,605,510	\$	60,162,783
Capital Assets							
Capital Assets		\$	9,484,798	\$	14,297,233	\$	12,006,418

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
Charges for Services		\$	39,463,657	\$	49,029,066	\$
Miscellaneous Revenues			3,907,850		2,673,154	
Total Revenue		\$	43,371,507	\$	51,702,220	\$
Operating Expenditures						
Services and Supplies		\$	40,776,129	\$	47,601,804	\$
Other Charges			94,508		249,955	
Depreciation						
Total Operating Expenses		\$	40,870,637	\$	47,851,759	\$
Operating Income (Loss)		\$	2,500,870	\$	3,850,461	\$
Nonoperating Revenues (Expenses)						
Total Nonoperating Revenues (Expenses)		\$		\$		\$
Income Before Capital Contributions and Transfers						
Change in Net Position		\$	2,500,870	\$	3,850,461	\$
Net Position - Beginning Balance		\$	(14,555,675)	\$	(15,011,344)	\$
Equity and Other Account Adjustments		\$	(2,956,539)	\$	(12,328,062)	\$
Net Position - Ending Balance		\$	(15,011,344)	\$	(23,488,945)	\$

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund			Dental Plan Insurance - (038A)		
		Fiscal Year 2025-26			Service Activity		
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors		
1	2	3	4	5			
Operating Revenues							
Charges for Services	\$	17,777,184	\$	17,676,633	\$	17,800,000	\$
Miscellaneous Revenues		22,054					
Total Revenue	\$	17,799,238	\$	17,676,633	\$	17,800,000	\$
Operating Expenditures							
Services and Supplies	\$	16,018,280	\$	17,263,328	\$	17,800,000	\$
Total Operating Expenses	\$	16,018,280	\$	17,263,328	\$	17,800,000	\$
Operating Income (Loss)	\$	1,780,959	\$	413,305	\$		\$
Nonoperating Revenues (Expenses)							
Total Nonoperating Revenues (Expenses)	\$		\$		\$		\$
Income Before Capital Contributions and Transfers							
Change in Net Position	\$	1,780,959	\$	413,305	\$		\$
Net Position - Beginning Balance	\$	11,901,367	\$	13,682,326	\$	14,095,630	\$
Equity and Other Account Adjustments	\$		\$	(1)	\$		\$
Net Position - Ending Balance	\$	13,682,326	\$	14,095,630	\$	14,095,630	\$

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund					
		Fiscal Year 2025-26			Workers Compensation Insurance - (039A)		
					Other General		
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	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		89,976		100,000	
Total Revenue	\$	37,450,128	\$	42,069,288	\$	40,077,853	\$
Operating Expenditures							
Salaries and Employee Benefits	\$	---	\$	(739)	\$	---	\$
Services and Supplies		28,976,938		31,169,478		37,573,686	
Other Charges		365,118		1,110,337		1,493,615	
Depreciation		4,186		---		10,552	
Total Operating Expenses	\$	29,346,242	\$	32,279,076	\$	39,077,853	\$
Operating Income (Loss)	\$	8,103,886	\$	9,790,213	\$	1,000,000	\$
Nonoperating Revenues (Expenses)							
		---		---		---	
Total Nonoperating Revenues (Expenses)	\$	---	\$	---	\$	---	\$
Income Before Capital Contributions and Transfers							
		---		---		---	
Change in Net Position	\$	8,103,886	\$	9,790,213	\$	1,000,000	\$
Net Position - Beginning Balance	\$	(74,440,891)	\$	(66,664,012)	\$	(53,891,710)	\$
Equity and Other Account Adjustments	\$	(327,007)	\$	2,982,090	\$	---	\$
Net Position - Ending Balance	\$	(66,664,012)	\$	(53,891,710)	\$	(52,891,710)	\$

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund				
		Fiscal Year 2025-26			Unemployment Insurance - (040A)	
		Service Activity			Other General	
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	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	1,309,055	\$	1,372,898
Other Charges			23,480	33,593		79,568
Total Operating Expenses		\$	943,046	1,342,648	\$	1,452,466
Operating Income (Loss)		\$	(943,046)	(1,342,648)	\$	(1,452,466)
Nonoperating Revenues (Expenses)						
Total Nonoperating Revenues (Expenses)		\$	\$	\$	\$	\$
Income Before Capital Contributions and Transfers						
Capital Contributions		\$	126	\$	\$	\$
Change in Net Position		\$	(942,920)	(1,342,648)	\$	(1,452,466)
Net Position - Beginning Balance		\$	7,053,099	6,110,179	\$	4,767,530
Equity and Other Account Adjustments		\$	\$	(1)	\$	\$
Net Position - Ending Balance		\$	6,110,179	4,767,530	\$	3,315,064

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 X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors		
1		2	3	4	5		
Operating Revenues							
Charges for Services		\$	6,155,459	\$	6,219,182	\$	6,292,480
Miscellaneous Revenues			438,248		261,855		242,714
Total Revenue		\$	6,593,708	\$	6,481,037	\$	6,535,194
Operating Expenditures							
Salaries and Employee Benefits		\$	1,388,318	\$	1,625,931	\$	1,701,489
Services and Supplies			1,528,802		1,817,424		2,121,615
Other Charges			---		---		12,472
Depreciation			2,179,326		2,120,165		2,275,262
Total Operating Expenses		\$	5,096,446	\$	5,563,519	\$	6,110,838
Operating Income (Loss)		\$	1,497,262	\$	917,517	\$	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		506,779		---
Total Nonoperating Revenues (Expenses)		\$	396,649	\$	506,779	\$	---
Income Before Capital Contributions and Transfers							
Change in Net Position		\$	1,893,911	\$	1,424,296	\$	424,356
Net Position - Beginning Balance		\$	18,677,542	\$	20,571,453	\$	21,995,749
Equity and Other Account Adjustments		\$	---	\$	(1)	\$	---
Net Position - Ending Balance		\$	20,571,453	\$	21,995,749	\$	22,420,105

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund			Board Of Retirement - (060A)		
		Fiscal Year 2025-26			Fund Title		
					Service Activity		
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors		
1	2	3	4	5			
Operating Expenditures							
Salaries and Employee Benefits	\$	9,354,930	\$	10,682,689	\$	11,928,691	\$
Services and Supplies		6,876,639		6,141,770		---	
Other Charges		17,130,692		182,992		---	
Depreciation		645,423		660,961		---	
Total Operating Expenses	\$	34,007,683	\$	17,668,412	\$	11,928,691	\$
Operating Income (Loss)	\$	(34,007,683)	\$	(17,668,412)	\$	(11,928,691)	\$
Nonoperating Revenues (Expenses)							
Interest/Investment Income and/or Gain	\$	(7,665,337)	\$	(8,020,109)	\$	11,928,691	\$
Total Nonoperating Revenues (Expenses)	\$	(7,665,337)	\$	(8,020,109)	\$	11,928,691	\$
Income Before Capital Contributions and Transfers							

State Controller Schedules County Budget Act			County of Sacramento Operation of Enterprise Fund Fiscal Year 2025-26			Fund Title Service Activity		Airport Maintenance - (041A) Airport		Schedule 11
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Adopted by the Board of Supervisors					
1		2	3	4	5					
Operating Revenues										
Licenses, Permits, & Franchises		\$	74,306	\$	72,003	\$	78,855	\$		
Fines, Forfeitures, & Penalties			55,839		50,101		81,084			
Revenue from Use of Money & Property			199,786,035		221,222,504		223,415,208			
Charges for Services			34,200,336		38,336,779		40,261,923			
Miscellaneous Revenues			36,965,845		37,488,943		43,058,249			
Total Revenue		\$	271,082,361	\$	297,170,331	\$	306,895,319	\$		
Operating Expenditures										
Salaries and Employee Benefits		\$	50,560,565	\$	55,085,005	\$	59,828,640	\$		
Services and Supplies			97,902,429		115,554,065		145,707,542			
Other Charges			4,787,844		4,511,300		4,765,055			
Depreciation			55,982,692		60,933,631		66,569,781			
Total Operating Expenses		\$	209,233,530	\$	236,083,991	\$	276,871,018	\$		
Operating Income (Loss)		\$	61,848,832	\$	61,086,339	\$	30,024,301	\$		
Nonoperating Revenues (Expenses)										
Interest/Investment (Expense) and/or (Loss)		\$	(31,902,021)	\$	(47,449,653)	\$	(53,000,000)	\$		
Gain or Loss on Sale of Capital Assets			107,066		181,157		---			
Interest/Investment Income and/or Gain			17,717,945		25,061,749		36,376,669			
Total Nonoperating Revenues (Expenses)		\$	(14,077,010)	\$	(22,206,747)	\$	(16,623,331)	\$		
Income Before Capital Contributions and Transfers										
Transfers-In/(Out)		\$	(11,996,144)	\$	(33,315,109)	\$	(57,150,000)	\$		
Capital Contributions			13,606,032		27,206,757		329,854			
Change in Net Position		\$	49,381,710	\$	32,771,240	\$	(43,419,176)	\$		
Net Position - Beginning Balance		\$	799,595,373	\$	871,863,698	\$	914,642,868	\$		

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Equity and Other Account Adjustments		\$ 22,886,615	\$ 10,007,930	\$	---		
Net Position - Ending Balance		\$ 871,863,698	\$ 914,642,868	\$	\$ 871,223,692		

State Controller Schedules			County of Sacramento			Schedule 11	
County Budget Act			Operation of Enterprise Fund				
			Fiscal Year 2025-26				
			Fund Title		Airport Capital Impr - (043A)		
			Service Activity		Airport		
Operating Detail			2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5		
			---	---	---	---	
Operating Income (Loss)			\$	\$	\$	\$	
Nonoperating Revenues (Expenses)							
Gain or Loss on Sale of Capital Assets			\$	---	\$	104,884,578	\$
Interest/Investment Income and/or Gain			4,309,566	3,918,278	---	---	---
Total Nonoperating Revenues (Expenses)			\$	4,309,566	\$	108,802,856	\$
							288,050,000
Income Before Capital Contributions and Transfers							
Transfers-In/(Out)			\$	---	\$	30,341,046	\$
Capital Contributions			7,832,493	26,178,084	---	56,039,058	---
Change in Net Position			\$	12,142,059	\$	165,321,986	\$
Net Position - Beginning Balance			\$	179,702,844	\$	196,560,512	\$
Equity and Other Account Adjustments			\$	4,715,609	\$	(168,660,478)	\$
Net Position - Ending Balance			\$	196,560,512	\$	193,222,020	\$
							594,461,078
Capital Assets							
Capital Assets			\$	66,142,258	\$	200,788,182	\$
						517,586,776	\$

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 X Estimated	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	\$ 253,847	\$ 1,248,318	\$ ---	
Charges for Services		139,139,667	144,974,834	150,593,920	---	
Miscellaneous Revenues		4,674,261	4,466,819	2,666,266	---	
Total Revenue		\$ 144,049,166	\$ 149,695,500	\$ 154,508,504	\$ ---	
Operating Expenditures						
Salaries and Employee Benefits		\$ 44,482,247	\$ 47,658,078	\$ 49,421,189	\$ ---	
Services and Supplies		78,133,473	81,001,083	89,835,814	---	
Other Charges		5,057,441	5,520,495	6,367,235	---	
Depreciation		9,846,026	10,088,278	13,759,324	---	
Total Operating Expenses		\$ 137,519,186	\$ 144,267,934	\$ 159,383,562	\$ ---	
Operating Income (Loss)		\$ 6,529,980	\$ 5,427,566	\$ (4,875,058)	\$ ---	
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets		\$ 36,679	\$ 14,536,027	\$ 4,030,000	\$ ---	
Interest/Investment Income and/or Gain		3,724,414	4,715,324	1,342,386	---	
Total Nonoperating Revenues (Expenses)		\$ 3,761,093	\$ 19,251,351	\$ 5,372,386	\$ ---	
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)		\$ 614,306	\$ 1,322,995	\$ 1,394,395	\$ ---	
Capital Contributions		669,412	3,949,544	6,568,979	---	
Change in Net Position		\$ 11,574,791	\$ 29,951,456	\$ 8,460,702	\$ ---	
Net Position - Beginning Balance		\$ 177,493,502	\$ 189,455,210	\$ 203,469,982	\$ ---	
Equity and Other Account Adjustments		\$ 386,917	\$ (15,936,685)	\$ ---	\$ ---	
Net Position - Ending Balance		\$ 189,455,210	\$ 203,469,982	\$ 211,930,684	\$ ---	
Capital Assets						

State Controller Schedules County Budget Act		County of Sacramento Operation of Enterprise Fund Fiscal Year 2025-26			Schedule 11	
		Fund Title Service Activity		Solid Waste Ops - (051A) Sanitation		
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Capital Assets						
Capital Assets		\$ 33,200,330	\$ 35,360,595	\$ 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 X Estimated	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	\$ 1,813,128	\$ 1,891,795	\$	
Charges for Services		640,465	647,845	794,151		
Miscellaneous Revenues		195,365	195,364	195,660		
Total Revenue		\$ 2,665,334	\$ 2,656,338	\$ 2,881,606	\$	
Operating Expenditures						
Salaries and Employee Benefits		\$ 422,841	\$ 455,666	\$ 543,208	\$	
Services and Supplies		1,830,655	2,094,082	3,994,796		
Other Charges		205,534	213,496	260,337		
Depreciation		112,796	84,883	120,000		
Total Operating Expenses		\$ 2,571,827	\$ 2,848,127	\$ 4,918,341	\$	
Operating Income (Loss)		\$ 93,507	\$ (191,789)	\$ (2,036,735)	\$	
Nonoperating Revenues (Expenses)						
Interest/Investment Income and/or Gain		\$ 358,284	\$ 339,601	\$ 45,000	\$	
Total Nonoperating Revenues (Expenses)		\$ 358,284	\$ 339,601	\$ 45,000	\$	
Income Before Capital Contributions and Transfers						
Change in Net Position		\$ 451,791	\$ 147,812	\$ (1,991,735)	\$	
Net Position - Beginning Balance		\$ 8,903,710	\$ 9,408,861	\$ 9,598,962	\$	
Equity and Other Account Adjustments		\$ 53,360	\$ 42,289	\$	\$	
Net Position - Ending Balance		\$ 9,408,861	\$ 9,598,962	\$ 7,607,227	\$	

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund				
		Fiscal Year 2025-26			Public Works Transit Program - (068A)	
		Fund Title			Transportation Systems	
		Service Activity				
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5		
Operating Revenues						
Charges for Services		\$	101,814	\$	134,935	\$
Miscellaneous Revenues			790		---	---
Total Revenue		\$	102,604	\$	134,935	\$
Operating Expenditures						
Services and Supplies		\$	324,311	\$	319,215	\$
Other Charges			1,819,381		1,861,359	
Depreciation			290,234		284,333	
Total Operating Expenses		\$	2,433,926	\$	2,464,906	\$
Operating Income (Loss)		\$	(2,331,322)	\$	(2,329,971)	\$
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets		\$	---	\$	4,250	\$
Interest/Investment Income and/or Gain			1,350,630		823,490	
Total Nonoperating Revenues (Expenses)		\$	1,350,630	\$	827,740	\$
Income Before Capital Contributions and Transfers						
Capital Contributions		\$	1,860,331	\$	1,667,306	\$
Change in Net Position		\$	879,639	\$	165,075	\$
Net Position - Beginning Balance		\$	2,024,204	\$	2,902,532	\$
Equity and Other Account Adjustments		\$	(1,311)	\$	(1)	\$
Net Position - Ending Balance		\$	2,902,532	\$	3,067,606	\$
Capital Assets						
Capital Assets		\$	423,490	\$	---	\$
						510,000

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund				
		Fiscal Year 2025-26				
		Fund Title			Regional Sanitation District - (261A)	
		Service Activity			Other Health and Sanitation	
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
Charges for Services		\$	72,283,246	\$	38,498,844	\$
Total Revenue		\$	72,283,246	\$	38,498,844	\$
Operating Expenditures						
Salaries and Employee Benefits		\$	72,283,246	\$	38,498,844	\$
Total Operating Expenses		\$	72,283,246	\$	38,498,844	\$
Operating Income (Loss)		\$	---	\$	0	\$
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		Sacramento Area Sewer District - (267A)			
		Service Activity		Other Health and Sanitation			
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Operating Revenues							
Charges for Services		\$	50,671,556	\$	27,362,510	\$	
Total Revenue		\$	50,671,556	\$	27,362,510	\$	
Operating Expenditures							
Salaries and Employee Benefits		\$	50,671,556	\$	27,362,510	\$	
Total Operating Expenses		\$	50,671,556	\$	27,362,510	\$	
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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Operating Revenues						
Licenses, Permits, & Franchises	\$	1,040,994	\$	951,656	\$	
Fines, Forfeitures, & Penalties		65,174		33,099	---	
Charges for Services		126,859,430		123,406,376	118,944,393	
Miscellaneous Revenues		2,561,132		3,645,687	3,002,000	
Total Revenue	\$	130,526,729	\$	128,036,818	\$	
Operating Expenditures						
Salaries and Employee Benefits	\$	18,044,350	\$	19,125,442	\$	
Services and Supplies		20,335,682		19,399,664	22,055,431	
Other Charges		4,098,359		4,630,038	5,081,670	
Depreciation		22,203,116		23,858,825	22,663,841	
Total Operating Expenses	\$	64,681,508	\$	67,013,969	\$	
Operating Income (Loss)	\$	65,845,221	\$	61,022,849	\$	
Nonoperating Revenues (Expenses)						
Interest/Investment (Expense) and/or (Loss)	\$	(11,246,169)	\$	(11,446,120)	\$	
Gain or Loss on Sale of Capital Assets		2,325		5,501	---	
Interest/Investment Income and/or Gain		11,460,440		11,830,626	8,092,200	
Total Nonoperating Revenues (Expenses)	\$	216,596	\$	390,006	\$	
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)	\$	46,087	\$	(100,662)	\$	
Capital Contributions		260,555		19,154	250,000	
Change in Net Position	\$	66,368,460	\$	61,331,347	\$	
Net Position - Beginning Balance	\$	711,678,060	\$	758,514,857	\$	
Equity and Other Account Adjustments	\$	(19,531,663)	\$	12,146,824	\$	

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund				
		Fiscal Year 2025-26			Water Agency-Zone 40 - (320A)	
		Service Activity			Water Supply	
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Net Position - Ending Balance		\$ 758,514,857	\$ 831,993,027	\$ 878,984,465	\$ ---	
Capital Assets						
Capital Assets		\$ 64,510,935	\$ 65,729,893	\$ 89,639,621	\$ ---	



Summary of Positions

Table of Contents

Permanent Position Summary by Fund	B-2
Summary of Positions	B-3
Permanent Position Summary - Special Districts	B-80

Permanent Position Summary by Fund

Fund	Fund Name	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
001	General Fund	10,198.6	10,262.3	10,241.3
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	12,913.4

Summary of Positions - September/ Revised 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	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

3400000BU - Airport System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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

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 - September/ Revised Recommended

Position Summary by Department

3400000BU - Airport System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
28956	Environmental Specialist Lv 2		\$6,802 -- \$8,265	0.0	2.0	2.0
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

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 - September/ Revised Recommended

Position Summary by Department

3400000BU - Airport System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
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
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 - September/ Revised Recommended

Position Summary by Department

3220000BU - Animal Care Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

3610000BU - Assessor

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

7860000BU - Board Of Retirement

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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

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 - September/ Revised Recommended

Position Summary by Department

7860000BU - Board Of Retirement

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
29642	Sr Retirement Investment Officer		\$13,659 -- \$15,058	2.0	2.0	2.0
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 - September/ Revised Recommended
Position Summary by Department

4050000BU - Board of Supervisors

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised 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	Actual FTEs 2024-25	Revised 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

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 - September/ Revised 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	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
29183	Human Svcs Social Wkr FarsiPersian Rng B		\$6,346 -- \$7,712	1.0	1.0	1.0
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

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 - September/ Revised 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	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
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
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 - September/ Revised Recommended

Position Summary by Department

5810000BU - Child Support Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended
Position Summary by Department

4210000BU - Civil Service Commission

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

4010000BU - Clerk of the Board

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

5720000BU - Community Development

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended
Position Summary by Department

5510000BU - Conflict Criminal Defenders

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

2800000BU - Connector Joint Powers Authority

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

4610000BU - Coroner

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

7410000BU - Correctional Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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

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 - September/ Revised Recommended

Position Summary by Department

7410000BU - Correctional Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
28203	Sr Office Assistant		\$3,908 -- \$4,750	11.0	12.0	12.0
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 - September/ Revised Recommended

Position Summary by Department

3240000BU - County Clerk/Recorder

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

4810000BU - County Counsel

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

5730000BU - County Executive Cabinet

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 Offcr		\$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 - September/ Revised Recommended

Position Summary by Department

3230000BU - Department Of Finance

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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

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 - September/ Revised Recommended

Position Summary by Department

3230000BU - Department Of Finance

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
27624	Sr Auditor		\$7,663 -- \$9,314	5.0	5.0	5.0
27624	Sr Auditor	LT	\$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 - September/ Revised Recommended

Position Summary by Department

7600000BU - Department of Technology

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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

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 - September/ Revised Recommended

Position Summary by Department

7600000BU - Department of Technology

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
27519	Info Tech Systems Supp Spec Lv 2		\$6,433 -- \$8,211	39.0	38.0	38.0
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 - September/ Revised Recommended

Position Summary by Department

2960000BU - Department of Transportation

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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

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 - September/ Revised Recommended

Position Summary by Department

2960000BU - Department of Transportation

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
29312	Sr Highway Maintenance Manager		\$12,046 -- \$13,280	2.0	2.0	2.0
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 - September/ Revised Recommended

Position Summary by Department

2151000BU - Development and Code Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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

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 - September/ Revised Recommended

Position Summary by Department

2151000BU - Development and Code Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
28238	Principal Civil Engineer		\$13,395 -- \$14,767	5.0	5.0	5.0
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 - September/ Revised Recommended

Position Summary by Department

5800000BU - District Attorney

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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	51.0
27623	Attorney Lv 5 Criminal		\$13,866 -- \$17,694	71.0	71.0	72.0
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
28976	Criminalist Lv 4	LT	\$10,056 -- \$12,224	0.0	0.0	1.0
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

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 - September/ Revised Recommended

Position Summary by Department

5800000BU - District Attorney

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
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
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	40.0
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

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 - September/ Revised Recommended

Position Summary by Department

5800000BU - District Attorney

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
29460	Victim Witness Claims Specialist		\$4,185 -- \$5,086	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				457.0	457.0	461.0
27623	Attorney Lv 5 Criminal	RA	13,866 -- 17,694	2.0	2.0	2.0
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	466.0

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 - September/ Revised Recommended

Position Summary by Department

3870000BU - Economic Development

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

7090000BU - Emergency Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

3350000BU - Environmental Management

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

7210000BU - First 5 Sacramento Commission

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

7000000BU - General Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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

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 - September/ Revised Recommended

Position Summary by Department

7000000BU - General Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
29207	Contract Services Specialist Lv 1		\$4,091 -- \$4,973	1.0	0.0	0.0
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

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 - September/ Revised Recommended

Position Summary by Department

7000000BU - General Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
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
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 - September/ Revised Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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	52.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	53.0	54.0	60.0
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	10.0
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

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 - September/ Revised Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
27945	Epidemiologist	LT	\$8,091 -- \$9,833	1.0	1.0	1.0
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	9.0
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	59.0
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

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 - September/ Revised Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
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
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

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 - September/ Revised Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
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
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

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 - September/ Revised Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
29148	Treatment Center Program Coordinator		\$9,534 -- \$11,588	14.0	14.0	14.0
POSITION TYPE SUBTOTAL				1,244.5	1,275.5	1,260.0
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
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	1,263.5

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 - September/ Revised Recommended

Position Summary by Department

5820000BU - Homeless Services and Housing

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

8100000BU - Human Assistance-Administration

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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

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 - September/ Revised Recommended

Position Summary by Department

8100000BU - Human Assistance-Administration

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
28435	Human Svcs Social Wkr		\$5,900 -- \$7,172	30.0	30.0	30.0
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

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 - September/ Revised Recommended

Position Summary by Department

8100000BU - Human Assistance-Administration

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
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
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 - September/ Revised 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	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

5740000BU - Office of Compliance

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

7990000BU - Parking Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

6050000BU - Personnel Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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

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 - September/ Revised Recommended
Position Summary by Department

6050000BU - Personnel Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
28202	Sr Office Asst Conf		\$4,333 -- \$5,267	4.0	4.0	4.0
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 - September/ Revised Recommended

Position Summary by Department

6700000BU - Probation

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

6910000BU - Public Defender

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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
27623	Attorney Lv 5 Criminal	LT	\$13,866 -- \$17,694	0.0	0.0	1.0
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
27652	Principal Criminal Attorney	LT	\$16,854 -- \$19,509	0.0	0.0	1.0
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

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 - September/ Revised Recommended

Position Summary by Department

6910000BU - Public Defender

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
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
POSITION TYPE SUBTOTAL				221.0	221.0	222.0
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	228.0

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 - September/ Revised Recommended

Position Summary by Department

6400000BU - Regional Parks

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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	22.0
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	119.0
6400000BU - Regional Parks SUBTOTAL				120.0	120.0	119.0

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 - September/ Revised Recommended
Position Summary by Department

7020000BU - Regional Radio Communications System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

3005000BU - Sacramento Area Sewer District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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

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 - September/ Revised Recommended

Position Summary by Department

3005000BU - Sacramento Area Sewer District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
29423	Sanitation Dist Planner Scheduler 1		\$6,257 -- \$7,606	2.0	0.0	0.0
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 - September/ Revised Recommended

Position Summary by Department

3028000BU - Sacramento Regional Sanitation District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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

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 - September/ Revised Recommended

Position Summary by Department

3028000BU - Sacramento Regional Sanitation District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
28953	Environmental Program Manager 1		\$11,028 -- \$12,159	3.0	0.0	0.0
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

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Summary of Positions - September/ Revised Recommended

Position Summary by Department

3028000BU - Sacramento Regional Sanitation District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
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
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

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 - September/ Revised Recommended

Position Summary by Department

3028000BU - Sacramento Regional Sanitation District

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
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
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 - September/ Revised Recommended

Position Summary by Department

7400000BU - Sheriff

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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	492.0
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	673.0
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

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 - September/ Revised Recommended

Position Summary by Department

7400000BU - Sheriff

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
29604	Info Tech Infrastructure Analyst Lv 1		\$6,943 -- \$8,864	1.0	3.0	3.0
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	285.0
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	176.0
28400	Sheriff Sergeant	LT	\$9,379 -- \$11,970	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 - September/ Revised Recommended

Position Summary by Department

7400000BU - Sheriff

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
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
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	2,228.0
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	2,330.0

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 - September/ Revised Recommended

Position Summary by Department

2200000BU - Solid Waste Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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

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 - September/ Revised Recommended

Position Summary by Department

2200000BU - Solid Waste Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
27958	Sr Engineering Technician		\$6,134 -- \$7,454	3.0	3.0	4.0
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 - September/ Revised 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	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended
Position Summary by Department

4410000BU - Voter Registration And Elections

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

3050000BU - Water Agency Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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 - September/ Revised Recommended

Position Summary by Department

3220001BU - Water Resources

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised 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

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 - September/ Revised Recommended

Position Summary by Department

3220001BU - Water Resources

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
29399	Stormwater Utility Superintendent		\$12,358 -- \$13,624	1.0	1.0	1.0
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	Actual FTEs 2024-25	Revised Recommended FTEs 2025-26
Permanent	13,653.7	12,923.4	12,913.4
Recruitment Allowance	187.5	272.5	272.5
Unfunded	12.0	12.0	12.0
GRAND TOTAL	13,853.2	13,207.9	13,197.9

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.

Fund	Fund Name	Adopted FTEs	Actuals	Revised
		2024-25	FTEs 2024-25	Recommended FTEs 2025-26
337	Carmichael Recreation and Park	29.0	25.0	26.0
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		81.0	77.0	78.0

Note: Total Includes Advisor Board members

**SPECIAL DISTRICTS
STAFFING SCHEDULE**

9337000BU - Carmichael Recreation and Park District

Job Class Name	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised
				Recommended FTEs 2025-26
Administrative Services Manager (LT)	\$8,058 -- \$9,795	1.0	0.0	0.0
Administrative Services Manager	\$8,058 -- \$9,795	0.0	1.0	0.0
District Administrator (LT)	\$11,792 -- \$13,854	1.0	0.0	0.0
District Administrator	\$11,792 -- \$13,854	1.0	1.0	1.0
Finance Section Manager	\$7,252 -- \$8,816	1.0	1.0	1.0
Finance Technician	\$4,527 -- \$5,503	1.0	0.0	1.0
Human Resources Section Manager	\$7,252 -- \$8,816	1.0	1.0	1.0
Human Resources Technician*	\$4,527 -- \$5,503	1.0	0.0	0.0
Leadworker	\$5,517 -- \$6,706	2.0	1.0	2.0
Park Maintenance Worker I	\$4,156 -- \$5,052	1.0	0.0	0.0
Park Maintenance Worker II	\$4,582 -- \$5,570	5.0	6.0	6.0
Park Services Manager	\$8,058 -- \$9,795	1.0	1.0	1.0
Payroll / Account Clerk	\$4,267 -- \$5,187	0.0	0.0	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		29.0	25.0	26.0

**SPECIAL DISTRICTS
STAFFING SCHEDULE**

9336100BU - Mission Oaks Recreation and Park District

Job Class Name	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Revised Recommended FTEs
				2025-26
Administrative Analyst	\$6,530 -- \$7,938	0.0	0.0	2.0
Admin Services Manager	\$6,531 -- \$7,938	1.0	1.0	1.0
District Administrator	\$12,921	1.0	1.0	1.0
Facilities Technician	\$4,439 -- \$5,396	1.0	1.0	1.0
Finance Manager	\$6,530 -- \$7,938	1.0	1.0	1.0
Irrigation Technician	\$4,439 -- \$5,396	1.0	1.0	1.0
Office Assistant - Payroll	\$3,987 -- \$4,846	4.0	1.0	0.0
Office Coordinator	\$3,514 -- \$4,272	0.0	2.0	1.0
Recreation Analyst	\$4,243 -- \$5,157	0.0	0.0	1.0
Admin Assistant	\$3,987 -- \$4,846	0.0	1.0	0.0
Park Maintenance Worker	\$3,689 -- \$4,484	4.0	4.0	4.0
Parks Superintendent	\$7,063 -- \$8,585	1.0	1.0	1.0
Parks Technician	\$4,439 -- \$5,396	1.0	1.0	1.0
Recreation Coordinators	\$4,420 -- \$5,372	3.0	3.0	3.0
Recreation Superintendent	\$7,063 -- \$8,585	0.0	0.0	1.0
Recreation Supervisors	\$5,710 -- \$6,941	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 2024-25	Actuals FTEs 2024-25	Revised
				Recommended FTEs 2025-26
Administrative Analyst	\$5,653 - \$6,871	1.0	1.0	1.0
Administrative Services & Finance Superin	\$9,288 - \$11,289	1.0	0.0	1.0
Administrative Services Manager	\$7,765 - \$9,438	1.0	0.0	1.0
Administrator	\$14,117 - \$17,159	1.0	1.0	1.0
Custodian	\$4,585 - \$5,573	0.0	0.0	0.0
Day Care Director	\$5,852 - \$7,114	0.0	0.0	1.0
Finance Manager	\$8,470 - \$10,296	0.0	1.0	0.0
Human Resources/Payroll Specialist	\$6,388 - \$7,765	0.0	1.0	0.0
Park Analyst	\$8,695 - \$10,568	0.0	0.0	0.0
Park Facilities Maintenance Manager	\$7,743 - \$9,412	0.0	0.0	0.0
Parks Facilities Maintenance Technician	\$5,619 - \$6,830	0.0	0.0	0.0
Park Maintenance Supervisor	\$6,511 - \$7,914	5.0	5.0	5.0
Park Maintenance Worker I	\$4,585 - \$5,573	0.0	0.0	0.0
Park Maintenance Worker II	\$5,330 - \$6,478	0.0	0.0	0.0
Park and Facilities Superintendent	\$9,288 - \$11,289	1.0	1.0	1.0
Recreation & Comm. Svc. Supt.	\$9,288 - \$11,289	1.0	1.0	1.0
Recreation Service Manager	\$6,669 - \$8,106	3.0	3.0	2.0
Senior Account Clerk	\$5,044 - \$6,130	1.0	1.0	1.0
Senior Customer Service Rep	\$4,859 - \$5,906	1.0	1.0	1.0
	\$5,778 - \$7,023	1.0	1.0	1.0
Senior Park Facilities Maint. Tech.				
Senior Recreation Coordinator	\$5,243 - \$6,373	3.0	3.0	3.0
Senior Recreation Service Manager	\$7,409 - \$9,006	0.0	0.0	0.0
Vehicle Equipment Maintenance Spec.	\$6,052 - \$7,356	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



Elected Officials

Table of Contents

District Attorney		C-2
District Attorney	BU 5800000	C-2
District Attorney-Restricted Revenues	BU 5800001	C-6
Sheriff		C-12
Sheriff	BU 7400000	C-12
SSD Restricted Revenue	BU 7408000	C-20
SSD DOJ Asset Forfeiture	BU 7409000	C-32

District Attorney

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Administration and Support Services	\$17,166,264	\$15,035,006	\$14,499,690	\$14,499,690	\$—	—%
Civil Prosecution Programs	\$2,380,982	\$2,807,413	\$2,528,526	\$2,528,526	\$—	—%
Criminal Prosecution Programs	\$73,437,946	\$77,026,290	\$82,052,341	\$82,052,341	\$—	—%
Forensic Crime Lab	\$18,356,726	\$18,800,561	\$17,335,453	\$18,250,006	\$914,553	5.3%
Investigations Bureau	\$9,946,025	\$9,074,502	\$10,448,836	\$10,494,661	\$45,825	0.4%
Victim Witness Assistance Programs	\$4,537,443	\$5,315,286	\$4,867,788	\$4,867,788	\$—	—%
Gross Expenditures/Appropriations	\$125,825,386	\$128,059,058	\$131,732,634	\$132,693,012	\$960,378	0.7%
Total Intrafund Reimbursements	\$(1,219,146)	\$(1,502,668)	\$(1,520,536)	\$(1,520,536)	\$—	—%
Total Expenditures/Appropriations	\$124,606,240	\$126,556,390	\$130,212,098	\$131,172,476	\$960,378	0.7%
Revenue	\$14,112,445	\$14,127,889	\$12,616,418	\$13,530,971	\$914,553	7.2%
Total Interfund Reimbursements	\$28,081,322	\$30,183,741	\$30,486,878	\$30,486,878	\$—	—%
Total Revenue	\$42,193,767	\$44,311,630	\$43,103,296	\$44,017,849	\$914,553	2.1%
Net Cost	\$82,412,473	\$82,244,760	\$87,108,802	\$87,154,627	\$45,825	0.1%
Positions	457.0	457.0	460.0	461.0	1.0	0.2%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$105,286,084	\$106,428,556	\$111,350,414	\$111,485,967	\$135,553	0.1%
Services & Supplies	\$16,606,098	\$17,505,068	\$17,541,454	\$17,733,454	\$192,000	1.1%
Other Charges	\$5,000	\$45,825	\$—	\$45,825	\$45,825	—%
Equipment	\$1,272,218	\$1,326,501	\$—	\$587,000	\$587,000	—%
Interfund Charges	\$1,098,995	\$1,098,996	\$1,094,143	\$1,094,143	\$—	—%
Intrafund Charges	\$1,556,990	\$1,654,112	\$1,746,623	\$1,746,623	\$—	—%
Gross Expenditures/Appropriations	\$125,825,386	\$128,059,058	\$131,732,634	\$132,693,012	\$960,378	0.7%
Other Intrafund Reimbursements	\$(1,164,040)	\$(1,502,668)	\$(1,520,536)	\$(1,520,536)	\$—	—%
Intrafund Reimbursements within Department	\$(55,106)	\$—	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(1,219,146)	\$(1,502,668)	\$(1,520,536)	\$(1,520,536)	\$—	—%
Total Expenditures/Appropriations	\$124,606,240	\$126,556,390	\$130,212,098	\$131,172,476	\$960,378	0.7%
Fines, Forfeitures & Penalties	\$296,702	\$166,299	\$255,739	\$255,739	\$—	—%
Revenue from Use Of Money & Property	\$35,468	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$12,884,194	\$13,464,819	\$11,876,702	\$12,791,255	\$914,553	7.7%
Charges for Services	\$907,377	\$496,771	\$483,977	\$483,977	\$—	—%
Miscellaneous Revenues	\$(17,452)	\$—	\$—	\$—	\$—	—%
Other Financing Sources	\$6,156	\$—	\$—	\$—	\$—	—%
Revenue	\$14,112,445	\$14,127,889	\$12,616,418	\$13,530,971	\$914,553	7.2%
Other Interfund Reimbursements	\$3,158,475	\$4,793,936	\$4,536,858	\$4,536,858	\$—	—%
Semi-Discretionary Reimbursements	\$24,922,848	\$25,389,805	\$25,950,020	\$25,950,020	\$—	—%
Total Interfund Reimbursements	\$28,081,322	\$30,183,741	\$30,486,878	\$30,486,878	\$—	—%
Total Revenue	\$42,193,767	\$44,311,630	\$43,103,296	\$44,017,849	\$914,553	2.1%
Net Cost	\$82,412,473	\$82,244,760	\$87,108,802	\$87,154,627	\$45,825	0.1%
Positions	457.0	457.0	460.0	461.0	1.0	0.2%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit. Summaries of applicable position changes are provided in this section.

Position counts have increased 1.0 FTE from the Approved Recommended Budget due to:

- 1.0 FTE recommended net Base increase.

Forensic Crime Lab

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$11,514,101	\$12,230,394	\$12,043,074	\$12,178,627	\$135,553	1.1%
Services & Supplies	\$4,510,457	\$4,037,197	\$4,078,471	\$4,270,471	\$192,000	4.7%
Equipment	\$1,126,758	\$1,326,501	\$—	\$587,000	\$587,000	—%
Interfund Charges	\$1,094,087	\$1,094,088	\$1,094,143	\$1,094,143	\$—	—%
Intrafund Charges	\$111,324	\$112,381	\$119,765	\$119,765	\$—	—%
Gross Expenditures/ Appropriations	\$18,356,726	\$18,800,561	\$17,335,453	\$18,250,006	\$914,553	5.3%
Total Expenditures/ Appropriations	\$18,356,726	\$18,800,561	\$17,335,453	\$18,250,006	\$914,553	5.3%
Fines, Forfeitures & Penalties	\$18,314	\$16,299	\$22,066	\$22,066	\$—	—%
Intergovernmental Revenues	\$1,781,319	\$2,594,693	\$1,041,758	\$1,956,311	\$914,553	87.8%
Charges for Services	\$86,110	\$39,745	\$47,065	\$47,065	\$—	—%
Miscellaneous Revenues	\$12,634	\$—	\$—	\$—	\$—	—%
Other Financing Sources	\$6,156	\$—	\$—	\$—	\$—	—%
Revenue	\$1,904,533	\$2,650,737	\$1,110,889	\$2,025,442	\$914,553	82.3%
Semi-Discretionary Reimbursements	\$2,555,743	\$2,555,743	\$2,664,262	\$2,664,262	\$—	—%
Total Interfund Reimbursements	\$2,555,743	\$2,555,743	\$2,664,262	\$2,664,262	\$—	—%
Total Revenue	\$4,460,276	\$5,206,480	\$3,775,151	\$4,689,704	\$914,553	24.2%
Net Cost	\$13,896,450	\$13,594,081	\$13,560,302	\$13,560,302	\$—	—%
Positions	48.0	47.0	48.0	49.0	1.0	2.1%

Summary of Changes

The change in total appropriations is due to:

- The addition of 1.0 FTE limited-term Criminalist IV position for the Cannabis Tax Fund Grant Program (CTFGP).
- Increases in training, contracted services and equipment costs for CTFGP.

The change in total revenue is due to revenue from CTFGP to reimburse costs related to CTFGP expenditures.

Investigations Bureau

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$8,561,373	\$7,654,235	\$8,948,915	\$8,948,915	\$—	—%
Services & Supplies	\$1,264,010	\$1,261,818	\$1,378,696	\$1,378,696	\$—	—%
Other Charges	\$—	\$45,825	\$—	\$45,825	\$45,825	—%
Equipment	\$12,213	\$—	\$—	\$—	\$—	—%
Intrafund Charges	\$108,430	\$112,624	\$121,225	\$121,225	\$—	—%
Gross Expenditures/ Appropriations	\$9,946,025	\$9,074,502	\$10,448,836	\$10,494,661	\$45,825	0.4%
Other Intrafund Reimbursements	\$(131,234)	\$(131,234)	\$(134,563)	\$(134,563)	\$—	—%
Total Intrafund Reimbursements	\$(131,234)	\$(131,234)	\$(134,563)	\$(134,563)	\$—	—%
Total Expenditures/ Appropriations	\$9,814,791	\$8,943,268	\$10,314,273	\$10,360,098	\$45,825	0.4%
Charges for Services	\$275	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$436	\$—	\$—	\$—	\$—	—%
Revenue	\$711	\$—	\$—	\$—	\$—	—%
Semi-Discretionary Reimbursements	\$2,175,100	\$2,175,100	\$2,386,734	\$2,386,734	\$—	—%
Total Interfund Reimbursements	\$2,175,100	\$2,175,100	\$2,386,734	\$2,386,734	\$—	—%
Total Revenue	\$2,175,811	\$2,175,100	\$2,386,734	\$2,386,734	\$—	—%
Net Cost	\$7,638,981	\$6,768,168	\$7,927,539	\$7,973,364	\$45,825	0.6%
Positions	43.0	41.0	43.0	43.0	—	—%

Summary of Changes

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

The change in total appropriations is due to re-budgeting for a vehicle due to delivery challenges in Fiscal Year 2024-25.

District Attorney-Restricted Revenues

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Asset Forfeiture DA	\$491,510	\$1,609,417	\$1,454,573	\$1,177,815	\$(276,758)	(19.0)%
Consumer & Environmental Protection Div	\$715,391	\$4,326,891	\$4,138,986	\$3,576,907	\$(562,079)	(13.6)%
Fraud	\$1,457,513	\$4,391,949	\$2,550,777	\$3,386,035	\$835,258	32.7%
Public Safety Community Improvement	\$—	\$11	\$—	\$—	\$—	—%
Vehicle Theft DA	\$494,061	\$936,256	\$899,378	\$1,078,451	\$179,073	19.9%
Gross Expenditures/Appropriations	\$3,158,475	\$11,264,524	\$9,043,714	\$9,219,208	\$175,494	1.9%
Total Expenditures/Appropriations	\$3,158,475	\$11,264,524	\$9,043,714	\$9,219,208	\$175,494	1.9%
Total Financing Uses	\$3,158,475	\$11,264,524	\$9,043,714	\$9,219,208	\$175,494	1.9%
Revenue	\$2,203,634	\$3,950,256	\$2,859,780	\$2,859,780	\$—	—%
Total Interfund Reimbursements	\$4,908	\$4,908	\$—	\$—	\$—	—%
Total Revenue	\$2,208,543	\$3,955,164	\$2,859,780	\$2,859,780	\$—	—%
Total Use of Fund Balance	\$7,309,360	\$7,309,360	\$6,183,934	\$6,359,428	\$175,494	2.8%
Total Financing Sources	\$9,517,903	\$11,264,524	\$9,043,714	\$9,219,208	\$175,494	1.9%
Net Cost	\$(6,359,428)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$3,158,475	\$4,793,936	\$4,536,858	\$4,536,858	\$—	—%
Appropriation for Contingencies	\$—	\$6,470,588	\$4,506,856	\$4,682,350	\$175,494	3.9%
Gross Expenditures/Appropriations	\$3,158,475	\$11,264,524	\$9,043,714	\$9,219,208	\$175,494	1.9%
Total Expenditures/Appropriations	\$3,158,475	\$11,264,524	\$9,043,714	\$9,219,208	\$175,494	1.9%
Total Financing Uses	\$3,158,475	\$11,264,524	\$9,043,714	\$9,219,208	\$175,494	1.9%
Fines, Forfeitures & Penalties	\$838,239	\$2,435,052	\$1,458,481	\$1,458,481	\$—	—%
Revenue from Use Of Money & Property	\$328,300	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$662,277	\$710,000	\$657,130	\$657,130	\$—	—%
Charges for Services	\$374,819	\$805,204	\$744,169	\$744,169	\$—	—%
Revenue	\$2,203,634	\$3,950,256	\$2,859,780	\$2,859,780	\$—	—%
Other Interfund Reimbursements	\$4,908	\$4,908	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$4,908	\$4,908	\$—	\$—	\$—	—%
Total Revenue	\$2,208,543	\$3,955,164	\$2,859,780	\$2,859,780	\$—	—%
Fund Balance	\$7,309,360	\$7,309,360	\$6,183,934	\$6,359,428	\$175,494	2.8%
Total Use of Fund Balance	\$7,309,360	\$7,309,360	\$6,183,934	\$6,359,428	\$175,494	2.8%
Total Financing Sources	\$9,517,903	\$11,264,524	\$9,043,714	\$9,219,208	\$175,494	1.9%
Net Cost	\$(6,359,428)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Asset Forfeiture DA

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$491,510	\$539,633	\$683,343	\$683,343	\$—	—%
Appropriation for Contingencies	\$—	\$1,069,784	\$771,230	\$494,472	\$(276,758)	(35.9)%
Gross Expenditures/ Appropriations	\$491,510	\$1,609,417	\$1,454,573	\$1,177,815	\$(276,758)	(19.0)%
Total Expenditures/ Appropriations	\$491,510	\$1,609,417	\$1,454,573	\$1,177,815	\$(276,758)	(19.0)%
Total Financing Uses	\$491,510	\$1,609,417	\$1,454,573	\$1,177,815	\$(276,758)	(19.0)%
Fines, Forfeitures & Penalties	\$128,769	\$225,612	\$69,432	\$69,432	\$—	—%
Revenue from Use Of Money & Property	\$87,320	\$—	\$—	\$—	\$—	—%
Revenue	\$216,088	\$225,612	\$69,432	\$69,432	\$—	—%
Total Revenue	\$216,088	\$225,612	\$69,432	\$69,432	\$—	—%
Fund Balance	\$1,383,805	\$1,383,805	\$1,385,141	\$1,108,383	\$(276,758)	(20.0)%
Total Use of Fund Balance	\$1,383,805	\$1,383,805	\$1,385,141	\$1,108,383	\$(276,758)	(20.0)%
Total Financing Sources	\$1,599,893	\$1,609,417	\$1,454,573	\$1,177,815	\$(276,758)	(19.0)%
Net Cost	\$(1,108,383)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a decrease in contingencies for future program needs resulting from a lower available prior year fund balance.

Consumer & Environmental Protection Div

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$715,391	\$2,121,780	\$1,756,510	\$1,756,510	\$—	—%
Appropriation for Contingencies	\$—	\$2,205,111	\$2,382,476	\$1,820,397	\$(562,079)	(23.6)%
Gross Expenditures/ Appropriations	\$715,391	\$4,326,891	\$4,138,986	\$3,576,907	\$(562,079)	(13.6)%
Total Expenditures/ Appropriations	\$715,391	\$4,326,891	\$4,138,986	\$3,576,907	\$(562,079)	(13.6)%
Total Financing Uses	\$715,391	\$4,326,891	\$4,138,986	\$3,576,907	\$(562,079)	(13.6)%
Fines, Forfeitures & Penalties	\$709,470	\$2,209,440	\$1,389,049	\$1,389,049	\$—	—%
Revenue from Use Of Money & Property	\$76,326	\$—	\$—	\$—	\$—	—%
Revenue	\$785,797	\$2,209,440	\$1,389,049	\$1,389,049	\$—	—%
Total Revenue	\$785,797	\$2,209,440	\$1,389,049	\$1,389,049	\$—	—%
Fund Balance	\$2,117,451	\$2,117,451	\$2,749,937	\$2,187,858	\$(562,079)	(20.4)%
Total Use of Fund Balance	\$2,117,451	\$2,117,451	\$2,749,937	\$2,187,858	\$(562,079)	(20.4)%
Total Financing Sources	\$2,903,248	\$4,326,891	\$4,138,986	\$3,576,907	\$(562,079)	(13.6)%
Net Cost	\$(2,187,857)	\$—	\$—	\$—	\$—	—%

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 available prior year fund balance.

Fraud

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$1,457,513	\$1,457,512	\$1,422,005	\$1,422,005	\$—	—%
Appropriation for Contingencies	\$—	\$2,934,437	\$1,128,772	\$1,964,030	\$835,258	74.0%
Gross Expenditures/ Appropriations	\$1,457,513	\$4,391,949	\$2,550,777	\$3,386,035	\$835,258	32.7%
Total Expenditures/ Appropriations	\$1,457,513	\$4,391,949	\$2,550,777	\$3,386,035	\$835,258	32.7%
Total Financing Uses	\$1,457,513	\$4,391,949	\$2,550,777	\$3,386,035	\$835,258	32.7%
Revenue from Use Of Money & Property	\$137,815	\$—	\$—	\$—	\$—	—%
Charges for Services	\$374,819	\$805,204	\$744,169	\$744,169	\$—	—%
Revenue	\$512,634	\$805,204	\$744,169	\$744,169	\$—	—%
Total Revenue	\$512,634	\$805,204	\$744,169	\$744,169	\$—	—%
Fund Balance	\$3,586,745	\$3,586,745	\$1,806,608	\$2,641,866	\$835,258	46.2%
Total Use of Fund Balance	\$3,586,745	\$3,586,745	\$1,806,608	\$2,641,866	\$835,258	46.2%
Total Financing Sources	\$4,099,379	\$4,391,949	\$2,550,777	\$3,386,035	\$835,258	32.7%
Net Cost	\$(2,641,866)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

Vehicle Theft DA

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$494,061	\$675,000	\$675,000	\$675,000	\$—	—%
Appropriation for Contingencies	\$—	\$261,256	\$224,378	\$403,451	\$179,073	79.8%
Gross Expenditures/ Appropriations	\$494,061	\$936,256	\$899,378	\$1,078,451	\$179,073	19.9%
Total Expenditures/ Appropriations	\$494,061	\$936,256	\$899,378	\$1,078,451	\$179,073	19.9%
Total Financing Uses	\$494,061	\$936,256	\$899,378	\$1,078,451	\$179,073	19.9%
Revenue from Use Of Money & Property	\$26,850	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$662,277	\$710,000	\$657,130	\$657,130	\$—	—%
Revenue	\$689,127	\$710,000	\$657,130	\$657,130	\$—	—%
Total Revenue	\$689,127	\$710,000	\$657,130	\$657,130	\$—	—%
Fund Balance	\$226,256	\$226,256	\$242,248	\$421,321	\$179,073	73.9%
Total Use of Fund Balance	\$226,256	\$226,256	\$242,248	\$421,321	\$179,073	73.9%
Total Financing Sources	\$915,383	\$936,256	\$899,378	\$1,078,451	\$179,073	19.9%
Net Cost	\$(421,322)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

Sheriff

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Contract & Regional Services	\$97,034,092	\$103,456,324	\$102,919,230	\$103,067,306	\$148,076	0.1%
Correctional Services	\$247,642,003	\$259,753,783	\$265,693,266	\$266,234,909	\$541,643	0.2%
Department and Support Services	\$113,339,997	\$95,483,376	\$105,102,658	\$105,102,658	\$—	—%
Field and Investigative Services	\$222,498,984	\$224,571,252	\$227,887,221	\$228,439,865	\$552,644	0.2%
Office of the Sheriff	\$21,289,480	\$18,989,946	\$14,911,129	\$14,911,129	\$—	—%
Gross Expenditures/Appropriations	\$701,804,556	\$702,254,681	\$716,513,504	\$717,755,867	\$1,242,363	0.2%
Total Intrafund Reimbursements	\$(16,651,731)	\$(17,406,114)	\$(17,146,808)	\$(17,544,884)	\$(398,076)	2.3%
Total Expenditures/Appropriations	\$685,152,825	\$684,848,567	\$699,366,696	\$700,210,983	\$844,287	0.1%
Revenue	\$103,206,321	\$103,125,815	\$111,233,646	\$111,536,290	\$302,644	0.3%
Total Interfund Reimbursements	\$206,898,965	\$209,551,099	\$208,642,281	\$208,642,281	\$—	—%
Total Revenue	\$310,105,286	\$312,676,914	\$319,875,927	\$320,178,571	\$302,644	0.1%
Net Cost	\$375,047,539	\$372,171,653	\$379,490,769	\$380,032,412	\$541,643	0.1%
Positions	2,223.0	2,201.0	2,223.0	2,228.0	5.0	0.2%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$567,259,017	\$557,452,788	\$571,647,083	\$572,433,776	\$786,693	0.1%
Services & Supplies	\$113,875,310	\$120,567,288	\$123,460,660	\$123,744,402	\$283,742	0.2%
Other Charges	\$2,132,954	\$2,794,800	\$2,727,432	\$2,727,432	\$—	—%
Improvements	\$—	\$3,900,000	\$3,900,000	\$3,900,000	\$—	—%
Equipment	\$7,759,444	\$6,423,134	\$3,242,844	\$3,414,772	\$171,928	5.3%
Interfund Charges	\$267,322	\$267,322	\$267,438	\$267,438	\$—	—%
Intrafund Charges	\$10,510,510	\$10,849,349	\$11,268,047	\$11,268,047	\$—	—%
Gross Expenditures/Appropriations	\$701,804,556	\$702,254,681	\$716,513,504	\$717,755,867	\$1,242,363	0.2%
Other Intrafund Reimbursements	\$(12,426,478)	\$(13,136,458)	\$(12,794,048)	\$(13,192,124)	\$(398,076)	3.1%
Intrafund Reimbursements within Department	\$(4,225,254)	\$(4,269,656)	\$(4,352,760)	\$(4,352,760)	\$—	—%
Total Intrafund Reimbursements	\$(16,651,731)	\$(17,406,114)	\$(17,146,808)	\$(17,544,884)	\$(398,076)	2.3%
Total Expenditures/Appropriations	\$685,152,825	\$684,848,567	\$699,366,696	\$700,210,983	\$844,287	0.1%
Licenses, Permits & Franchises	\$1,364,884	\$1,914,850	\$2,657,864	\$2,657,864	\$—	—%
Fines, Forfeitures & Penalties	\$827,118	\$322,171	\$613,064	\$613,064	\$—	—%
Intergovernmental Revenues	\$60,220,686	\$59,286,956	\$63,010,044	\$63,312,688	\$302,644	0.5%
Charges for Services	\$39,531,030	\$41,333,062	\$41,184,117	\$41,184,117	\$—	—%
Miscellaneous Revenues	\$1,261,226	\$268,776	\$3,768,557	\$3,768,557	\$—	—%
Other Financing Sources	\$1,376	\$—	\$—	\$—	\$—	—%
Revenue	\$103,206,321	\$103,125,815	\$111,233,646	\$111,536,290	\$302,644	0.3%
Other Interfund Reimbursements	\$14,746,367	\$15,911,173	\$13,866,792	\$13,866,792	\$—	—%
Semi-Discretionary Reimbursements	\$192,152,598	\$193,639,926	\$194,775,489	\$194,775,489	\$—	—%
Total Interfund Reimbursements	\$206,898,965	\$209,551,099	\$208,642,281	\$208,642,281	\$—	—%
Total Revenue	\$310,105,286	\$312,676,914	\$319,875,927	\$320,178,571	\$302,644	0.1%
Net Cost	\$375,047,539	\$372,171,653	\$379,490,769	\$380,032,412	\$541,643	0.1%
Positions	2,223.0	2,201.0	2,223.0	2,228.0	5.0	0.2%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit. Summaries of applicable position changes and growth are provided in this section.

Position counts have increased by 5.0 FTE from the Approved Recommended Budget due to:

- 5.0 increase in recommended growth requests.

Summary of September Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Correctional Services	541,643	—	—	541,643	5.0

Contract & Regional Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$86,021,574	\$92,248,972	\$91,660,872	\$91,660,872	\$—	—%
Services & Supplies	\$8,003,810	\$7,874,833	\$8,153,790	\$8,153,790	\$—	—%
Other Charges	\$858,223	\$1,334,958	\$1,084,780	\$1,084,780	\$—	—%
Equipment	\$100,881	\$13,000	\$25,000	\$173,076	\$148,076	592.3%
Intrafund Charges	\$2,049,604	\$1,984,561	\$1,994,788	\$1,994,788	\$—	—%
Gross Expenditures/ Appropriations	\$97,034,092	\$103,456,324	\$102,919,230	\$103,067,306	\$148,076	0.1%
Other Intrafund Reimbursements	\$(9,321,293)	\$(9,582,535)	\$(9,764,524)	\$(9,912,600)	\$(148,076)	1.5%
Intrafund Reimbursements within Department	\$(691,309)	\$(589,160)	\$(590,000)	\$(590,000)	\$—	—%
Total Intrafund Reimbursements	\$(10,012,602)	\$(10,171,695)	\$(10,354,524)	\$(10,502,600)	\$(148,076)	1.4%
Total Expenditures/ Appropriations	\$87,021,490	\$93,284,629	\$92,564,706	\$92,564,706	\$—	—%
Fines, Forfeitures & Penalties	\$824,256	\$319,921	\$610,959	\$610,959	\$—	—%
Intergovernmental Revenues	\$10,705,336	\$9,636,082	\$12,055,365	\$12,055,365	\$—	—%
Charges for Services	\$24,747,546	\$25,667,048	\$26,348,727	\$26,348,727	\$—	—%
Miscellaneous Revenues	\$84,149	\$—	\$—	\$—	\$—	—%
Other Financing Sources	\$0	\$—	\$—	\$—	\$—	—%
Revenue	\$36,361,287	\$35,623,051	\$39,015,051	\$39,015,051	\$—	—%
Semi-Discretionary Reimbursements	\$36,395,955	\$37,074,149	\$36,655,369	\$36,655,369	\$—	—%
Total Interfund Reimbursements	\$36,395,955	\$37,074,149	\$36,655,369	\$36,655,369	\$—	—%
Total Revenue	\$72,757,242	\$72,697,200	\$75,670,420	\$75,670,420	\$—	—%
Net Cost	\$14,264,248	\$20,587,429	\$16,894,286	\$16,894,286	\$—	—%
Positions	342.0	336.0	342.0	342.0	—	—%

Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to an increase in funding from the Sacramento Office of Emergency Services for the Airport Unmanned Aircraft Systems (UAS) Detection Equipment Grant and the Drug and Explosive Handheld Detector Grant.

Correctional Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$199,641,794	\$205,230,305	\$210,256,600	\$210,791,793	\$535,193	0.3%
Services & Supplies	\$44,253,380	\$47,484,310	\$48,334,117	\$48,340,567	\$6,450	0.0%
Other Charges	\$1,248,137	\$1,229,055	\$1,230,009	\$1,230,009	\$—	—%
Improvements	\$—	\$3,250,000	\$3,250,000	\$3,250,000	\$—	—%
Equipment	\$118,824	\$210,570	\$50,000	\$50,000	\$—	—%
Intrafund Charges	\$2,379,867	\$2,349,543	\$2,572,540	\$2,572,540	\$—	—%
Gross Expenditures/ Appropriations	\$247,642,003	\$259,753,783	\$265,693,266	\$266,234,909	\$541,643	0.2%
Other Intrafund Reimbursements	\$(894,901)	\$(1,116,411)	\$(907,805)	\$(907,805)	\$—	—%
Intrafund Reimbursements within Department	\$(227,250)	\$(233,092)	\$(204,346)	\$(204,346)	\$—	—%
Total Intrafund Reimbursements	\$(1,122,151)	\$(1,349,503)	\$(1,112,151)	\$(1,112,151)	\$—	—%
Total Expenditures/ Appropriations	\$246,519,852	\$258,404,280	\$264,581,115	\$265,122,758	\$541,643	0.2%
Intergovernmental Revenues	\$2,186,246	\$2,399,960	\$2,331,000	\$2,331,000	\$—	—%
Charges for Services	\$11,266,007	\$12,468,581	\$11,661,266	\$11,661,266	\$—	—%
Miscellaneous Revenues	\$10,454	\$22,276	\$3,454,992	\$3,454,992	\$—	—%
Other Financing Sources	\$56	\$—	\$—	\$—	\$—	—%
Revenue	\$13,462,763	\$14,890,817	\$17,447,258	\$17,447,258	\$—	—%
Other Interfund Reimbursements	\$174,540	\$155,000	\$138,000	\$138,000	\$—	—%
Semi-Discretionary Reimbursements	\$75,117,109	\$85,420,571	\$82,625,593	\$82,625,593	\$—	—%
Total Interfund Reimbursements	\$75,291,649	\$85,575,571	\$82,763,593	\$82,763,593	\$—	—%
Total Revenue	\$88,754,412	\$100,466,388	\$100,210,851	\$100,210,851	\$—	—%
Net Cost	\$157,765,439	\$157,937,892	\$164,370,264	\$164,911,907	\$541,643	0.3%
Positions	875.0	872.0	886.0	891.0	5.0	0.6%

Summary of Changes

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

The change in total appropriations is due to recommended growth detailed later in this section.

September Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Add Staffing for IOP Expansion - Correctional Services (September Request)					
	541,643	—	—	541,643	5.0
Add 1.0 FTE Sheriff Sergeant and 4.0 FTE Deputy Sheriff with funding for five months for Fiscal Year 2025-26. The positions are needed for the expansion of the Intensive Outpatient (IOP) program to add 32 male beds at Rio Cosumnes Correctional Center (RCCC) and 10 female beds at the Main Jail. As part of the Mays Consent Decree, the County must provide appropriate housing for those suffering from a serious mental illness. The IOP program stabilizes inmates' mental condition and adapts them to jail living. There are currently insufficient beds at both the Main Jail and RCCC to accommodate those on the IOP waitlist. The current bed count does not meet the needs of IOP and is currently not in compliance with the Mays Consent Decree. The addition of these positions would improve timely access to care and allow UCD to meet timelines defined in the Mays Consent Decree. This request is contingent on the approval of a linked growth request in the Correctional Health Services budget unit (BU 7410000).					

Field and Investigative Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$182,645,299	\$183,499,925	\$186,067,031	\$186,318,531	\$251,500	0.1%
Services & Supplies	\$32,373,669	\$33,970,603	\$34,801,533	\$35,078,825	\$277,292	0.8%
Other Charges	\$—	\$75,085	\$318,015	\$318,015	\$—	—%
Equipment	\$2,667,605	\$2,097,564	\$1,687,844	\$1,711,696	\$23,852	1.4%
Interfund Charges	\$267,322	\$267,322	\$267,438	\$267,438	\$—	—%
Intrafund Charges	\$4,545,089	\$4,660,753	\$4,745,360	\$4,745,360	\$—	—%
Gross Expenditures/ Appropriations	\$222,498,984	\$224,571,252	\$227,887,221	\$228,439,865	\$552,644	0.2%
Other Intrafund Reimbursements	\$(804,937)	\$(942,735)	\$(552,619)	\$(802,619)	\$(250,000)	45.2%
Intrafund Reimbursements within Department	\$(260,489)	\$(362,280)	\$(380,637)	\$(380,637)	\$—	—%
Total Intrafund Reimbursements	\$(1,065,426)	\$(1,305,015)	\$(933,256)	\$(1,183,256)	\$(250,000)	26.8%
Total Expenditures/ Appropriations	\$221,433,558	\$223,266,237	\$226,953,965	\$227,256,609	\$302,644	0.1%
Fines, Forfeitures & Penalties	\$2,862	\$2,250	\$2,105	\$2,105	\$—	—%
Intergovernmental Revenues	\$44,925,805	\$46,135,587	\$47,986,520	\$48,289,164	\$302,644	0.6%
Charges for Services	\$2,279,219	\$2,005,000	\$2,004,905	\$2,004,905	\$—	—%
Miscellaneous Revenues	\$910,069	\$240,000	\$300,000	\$300,000	\$—	—%
Other Financing Sources	\$1,320	\$—	\$—	\$—	\$—	—%
Revenue	\$48,119,274	\$48,382,837	\$50,293,530	\$50,596,174	\$302,644	0.6%
Other Interfund Reimbursements	\$5,067,042	\$4,038,189	\$4,640,489	\$4,640,489	\$—	—%
Semi-Discretionary Reimbursements	\$38,011,110	\$44,939,974	\$47,195,876	\$47,195,876	\$—	—%
Total Interfund Reimbursements	\$43,078,152	\$48,978,163	\$51,836,365	\$51,836,365	\$—	—%
Total Revenue	\$91,197,427	\$97,361,000	\$102,129,895	\$102,432,539	\$302,644	0.3%
Net Cost	\$130,236,131	\$125,905,237	\$124,824,070	\$124,824,070	\$—	—%
Positions	632.0	639.0	626.0	626.0	—	—%

Summary of Changes

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

- An increase in grant funding from the Sacramento Office of Emergency Services for staffing and contractor costs for the Central California Intelligence Center, which is administered by the Sheriff's Office.

- An increase in grant funding for the California Comprehensive School Training Program (STOP) to provide regional training for K-12 school staff, school resource officers, safety and security personnel at schools and churches, administrators, and law enforcement.
- An increase in grant funding for the Rancho Cordova Police Department (RCPD) Office of Traffic Safety (OTS) Selective Traffic Enforcement Program (STEP) to provide Driving Under the Influence (DUI) checkpoints and saturation patrols as well as focused enforcement operations for distracted drivers, motorcycle safety, speed enforcement, pedestrian/bicycle safety, and click-it or ticket programs.
- The re-budgeting of grant funding from the Confluence Regional Partnership Program Grant to fund equipment that was not received in the prior fiscal year.

The change in total revenue is due to:

- An increase in grant revenue from the California Office of Emergency Services for the STOP.
- An increase in grant revenue from the California Office of Traffic Safety for the RCPD OTS STEP.
- The re-budgeting of grant revenue from the Sacramento Area Sewer District for the Confluence Regional Partnership Program Grant.

SSD Restricted Revenue

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Advancement Grant	\$322,927	\$1,456,640	\$1,132,780	\$1,133,713	\$933	0.1%
Asset Forfeiture	\$515,469	\$1,636,172	\$996,106	\$2,033,195	\$1,037,089	104.1%
Cal-ID	\$2,489,574	\$4,764,844	\$4,250,994	\$4,389,919	\$138,925	3.3%
Central Valley Information Sharing System	\$224,209	\$331,128	\$370,633	\$370,633	\$—	—%
CFD Fees	\$2,969,173	\$3,109,710	\$3,109,710	\$3,122,306	\$12,596	0.4%
Civil Process (Tucker) Fees	\$4,435,688	\$6,184,746	\$1,975,636	\$5,310,483	\$3,334,847	168.8%
Crime Prevention	\$—	\$644	\$868	\$940	\$72	8.3%
Training Fees	\$2,032,386	\$3,446,199	\$3,191,000	\$3,308,055	\$117,055	3.7%
Vehicle Theft	\$508,170	\$1,534,749	\$1,684,437	\$1,770,180	\$85,743	5.1%
Work Release	\$174,540	\$218,420	\$205,728	\$228,420	\$22,692	11.0%
Gross Expenditures/Appropriations	\$13,672,137	\$22,683,252	\$16,917,892	\$21,667,844	\$4,749,952	28.1%
Total Expenditures/Appropriations	\$13,672,137	\$22,683,252	\$16,917,892	\$21,667,844	\$4,749,952	28.1%
Total Financing Uses	\$13,672,137	\$22,683,252	\$16,917,892	\$21,667,844	\$4,749,952	28.1%
Revenue	\$11,466,787	\$7,945,209	\$8,136,903	\$9,135,152	\$998,249	12.3%
Total Revenue	\$11,466,787	\$7,945,209	\$8,136,903	\$9,135,152	\$998,249	12.3%
Total Use of Fund Balance	\$14,738,043	\$14,738,043	\$8,780,989	\$12,532,692	\$3,751,703	42.7%
Total Financing Sources	\$26,204,830	\$22,683,252	\$16,917,892	\$21,667,844	\$4,749,952	28.1%
Net Cost	\$(12,532,692)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$13,672,137	\$15,911,173	\$13,616,792	\$13,616,792	\$—	—%
Appropriation for Contingencies	\$—	\$6,772,079	\$3,301,100	\$8,051,052	\$4,749,952	143.9%
Gross Expenditures/Appropriations	\$13,672,137	\$22,683,252	\$16,917,892	\$21,667,844	\$4,749,952	28.1%
Total Expenditures/Appropriations	\$13,672,137	\$22,683,252	\$16,917,892	\$21,667,844	\$4,749,952	28.1%
Total Financing Uses	\$13,672,137	\$22,683,252	\$16,917,892	\$21,667,844	\$4,749,952	28.1%
Taxes	\$2,981,769	\$2,969,173	\$2,969,173	\$2,969,173	\$—	—%
Fines, Forfeitures & Penalties	\$293,704	\$—	\$180	\$180	\$—	—%
Revenue from Use Of Money & Property	\$756,531	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$2,088,505	\$2,015,796	\$2,015,550	\$2,645,916	\$630,366	31.3%
Charges for Services	\$4,489,576	\$2,640,000	\$3,152,000	\$3,152,000	\$—	—%
Miscellaneous Revenues	\$856,702	\$320,240	\$—	\$367,883	\$367,883	—%
Revenue	\$11,466,787	\$7,945,209	\$8,136,903	\$9,135,152	\$998,249	12.3%
Total Revenue	\$11,466,787	\$7,945,209	\$8,136,903	\$9,135,152	\$998,249	12.3%
Fund Balance	\$14,738,043	\$14,738,043	\$8,780,989	\$12,532,692	\$3,751,703	42.7%
Total Use of Fund Balance	\$14,738,043	\$14,738,043	\$8,780,989	\$12,532,692	\$3,751,703	42.7%
Total Financing Sources	\$26,204,830	\$22,683,252	\$16,917,892	\$21,667,844	\$4,749,952	28.1%
Net Cost	\$(12,532,692)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Advancement Grant

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$322,927	\$1,450,000	\$1,087,565	\$1,087,565	\$—	—%
Appropriation for Contingencies	\$—	\$6,640	\$45,215	\$46,148	\$933	2.1%
Gross Expenditures/ Appropriations	\$322,927	\$1,456,640	\$1,132,780	\$1,133,713	\$933	0.1%
Total Expenditures/ Appropriations	\$322,927	\$1,456,640	\$1,132,780	\$1,133,713	\$933	0.1%
Total Financing Uses	\$322,927	\$1,456,640	\$1,132,780	\$1,133,713	\$933	0.1%
Fund Balance	\$1,456,640	\$1,456,640	\$1,132,780	\$1,133,713	\$933	0.1%
Total Use of Fund Balance	\$1,456,640	\$1,456,640	\$1,132,780	\$1,133,713	\$933	0.1%
Total Financing Sources	\$1,456,640	\$1,456,640	\$1,132,780	\$1,133,713	\$933	0.1%
Net Cost	\$(1,133,713)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

Asset Forfeiture

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$515,469	\$468,466	\$374,378	\$374,378	\$—	—%
Appropriation for Contingencies	\$—	\$1,167,706	\$621,728	\$1,658,817	\$1,037,089	166.8%
Gross Expenditures/ Appropriations	\$515,469	\$1,636,172	\$996,106	\$2,033,195	\$1,037,089	104.1%
Total Expenditures/ Appropriations	\$515,469	\$1,636,172	\$996,106	\$2,033,195	\$1,037,089	104.1%
Total Financing Uses	\$515,469	\$1,636,172	\$996,106	\$2,033,195	\$1,037,089	104.1%
Fines, Forfeitures & Penalties	\$155,542	\$—	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$756,951	\$—	\$—	\$—	\$—	—%
Revenue	\$912,493	\$—	\$—	\$—	\$—	—%
Total Revenue	\$912,493	\$—	\$—	\$—	\$—	—%
Fund Balance	\$1,636,172	\$1,636,172	\$996,106	\$2,033,195	\$1,037,089	104.1%
Total Use of Fund Balance	\$1,636,172	\$1,636,172	\$996,106	\$2,033,195	\$1,037,089	104.1%
Total Financing Sources	\$2,548,665	\$1,636,172	\$996,106	\$2,033,195	\$1,037,089	104.1%
Net Cost	\$(2,033,195)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

Cal-ID

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$2,489,574	\$3,190,146	\$2,588,195	\$2,588,195	\$—	—%
Appropriation for Contingencies	\$—	\$1,574,698	\$1,662,799	\$1,801,724	\$138,925	8.4%
Gross Expenditures/ Appropriations	\$2,489,574	\$4,764,844	\$4,250,994	\$4,389,919	\$138,925	3.3%
Total Expenditures/ Appropriations	\$2,489,574	\$4,764,844	\$4,250,994	\$4,389,919	\$138,925	3.3%
Total Financing Uses	\$2,489,574	\$4,764,844	\$4,250,994	\$4,389,919	\$138,925	3.3%
Fines, Forfeitures & Penalties	\$138,047	\$—	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$(420)	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$1,344,904	\$1,415,246	\$1,415,000	\$2,045,366	\$630,366	44.5%
Charges for Services	\$—	\$10,000	\$12,000	\$12,000	\$—	—%
Revenue	\$1,482,530	\$1,425,246	\$1,427,000	\$2,057,366	\$630,366	44.2%
Total Revenue	\$1,482,530	\$1,425,246	\$1,427,000	\$2,057,366	\$630,366	44.2%
Fund Balance	\$3,339,598	\$3,339,598	\$2,823,994	\$2,332,553	\$(491,441)	(17.4)%
Total Use of Fund Balance	\$3,339,598	\$3,339,598	\$2,823,994	\$2,332,553	\$(491,441)	(17.4)%
Total Financing Sources	\$4,822,128	\$4,764,844	\$4,250,994	\$4,389,919	\$138,925	3.3%
Net Cost	\$(2,332,554)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

The change in total revenue is due to:

- The timing in receiving funding from the law enforcement partners to fund this program.

Central Valley Information Sharing System

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$224,209	\$331,128	\$370,633	\$370,633	\$—	—%
Gross Expenditures/ Appropriations	\$224,209	\$331,128	\$370,633	\$370,633	\$—	—%
Total Expenditures/ Appropriations	\$224,209	\$331,128	\$370,633	\$370,633	\$—	—%
Total Financing Uses	\$224,209	\$331,128	\$370,633	\$370,633	\$—	—%
Miscellaneous Revenues	\$216,071	\$320,240	\$—	\$367,883	\$367,883	—%
Revenue	\$216,071	\$320,240	\$—	\$367,883	\$367,883	—%
Total Revenue	\$216,071	\$320,240	\$—	\$367,883	\$367,883	—%
Fund Balance	\$10,888	\$10,888	\$370,633	\$2,750	\$(367,883)	(99.3)%
Total Use of Fund Balance	\$10,888	\$10,888	\$370,633	\$2,750	\$(367,883)	(99.3)%
Total Financing Sources	\$226,959	\$331,128	\$370,633	\$370,633	\$—	—%
Net Cost	\$(2,750)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total revenue is due to the timing in receiving funding from the law enforcement partners to fund this program.

CFD Fees

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$2,969,173	\$2,969,173	\$2,969,173	\$2,969,173	\$—	—%
Appropriation for Contingencies	\$—	\$140,537	\$140,537	\$153,133	\$12,596	9.0%
Gross Expenditures/ Appropriations	\$2,969,173	\$3,109,710	\$3,109,710	\$3,122,306	\$12,596	0.4%
Total Expenditures/ Appropriations	\$2,969,173	\$3,109,710	\$3,109,710	\$3,122,306	\$12,596	0.4%
Total Financing Uses	\$2,969,173	\$3,109,710	\$3,109,710	\$3,122,306	\$12,596	0.4%
Taxes	\$2,981,769	\$2,969,173	\$2,969,173	\$2,969,173	\$—	—%
Revenue	\$2,981,769	\$2,969,173	\$2,969,173	\$2,969,173	\$—	—%
Total Revenue	\$2,981,769	\$2,969,173	\$2,969,173	\$2,969,173	\$—	—%
Fund Balance	\$140,537	\$140,537	\$140,537	\$153,133	\$12,596	9.0%
Total Use of Fund Balance	\$140,537	\$140,537	\$140,537	\$153,133	\$12,596	9.0%
Total Financing Sources	\$3,122,306	\$3,109,710	\$3,109,710	\$3,122,306	\$12,596	0.4%
Net Cost	\$(153,133)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

Civil Process (Tucker) Fees

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$4,435,688	\$3,680,710	\$1,850,910	\$1,850,910	\$—	—%
Appropriation for Contingencies	\$—	\$2,504,036	\$124,726	\$3,459,573	\$3,334,847	2,673.7%
Gross Expenditures/ Appropriations	\$4,435,688	\$6,184,746	\$1,975,636	\$5,310,483	\$3,334,847	168.8%
Total Expenditures/ Appropriations	\$4,435,688	\$6,184,746	\$1,975,636	\$5,310,483	\$3,334,847	168.8%
Total Financing Uses	\$4,435,688	\$6,184,746	\$1,975,636	\$5,310,483	\$3,334,847	168.8%
Charges for Services	\$2,620,794	\$1,500,000	\$1,800,000	\$1,800,000	\$—	—%
Miscellaneous Revenues	\$640,631	\$—	\$—	\$—	\$—	—%
Revenue	\$3,261,425	\$1,500,000	\$1,800,000	\$1,800,000	\$—	—%
Total Revenue	\$3,261,425	\$1,500,000	\$1,800,000	\$1,800,000	\$—	—%
Fund Balance	\$4,684,746	\$4,684,746	\$175,636	\$3,510,483	\$3,334,847	1,898.7%
Total Use of Fund Balance	\$4,684,746	\$4,684,746	\$175,636	\$3,510,483	\$3,334,847	1,898.7%
Total Financing Sources	\$7,946,171	\$6,184,746	\$1,975,636	\$5,310,483	\$3,334,847	168.8%
Net Cost	\$(3,510,483)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

Crime Prevention

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	\$—	\$644	\$868	\$940	\$72	8.3%
Gross Expenditures/ Appropriations	\$—	\$644	\$868	\$940	\$72	8.3%
Total Expenditures/ Appropriations	\$—	\$644	\$868	\$940	\$72	8.3%
Total Financing Uses	\$—	\$644	\$868	\$940	\$72	8.3%
Fines, Forfeitures & Penalties	\$116	\$—	\$180	\$180	\$—	—%
Revenue	\$116	\$—	\$180	\$180	\$—	—%
Total Revenue	\$116	\$—	\$180	\$180	\$—	—%
Fund Balance	\$644	\$644	\$688	\$760	\$72	10.5%
Total Use of Fund Balance	\$644	\$644	\$688	\$760	\$72	10.5%
Total Financing Sources	\$760	\$644	\$868	\$940	\$72	8.3%
Net Cost	\$(760)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

Training Fees

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$2,032,386	\$3,066,000	\$3,191,000	\$3,191,000	\$—	—%
Appropriation for Contingencies	\$—	\$380,199	\$—	\$117,055	\$117,055	—%
Gross Expenditures/ Appropriations	\$2,032,386	\$3,446,199	\$3,191,000	\$3,308,055	\$117,055	3.7%
Total Expenditures/ Appropriations	\$2,032,386	\$3,446,199	\$3,191,000	\$3,308,055	\$117,055	3.7%
Total Financing Uses	\$2,032,386	\$3,446,199	\$3,191,000	\$3,308,055	\$117,055	3.7%
Charges for Services	\$1,694,242	\$1,000,000	\$1,200,000	\$1,200,000	\$—	—%
Revenue	\$1,694,242	\$1,000,000	\$1,200,000	\$1,200,000	\$—	—%
Total Revenue	\$1,694,242	\$1,000,000	\$1,200,000	\$1,200,000	\$—	—%
Fund Balance	\$2,446,199	\$2,446,199	\$1,991,000	\$2,108,055	\$117,055	5.9%
Total Use of Fund Balance	\$2,446,199	\$2,446,199	\$1,991,000	\$2,108,055	\$117,055	5.9%
Total Financing Sources	\$4,140,441	\$3,446,199	\$3,191,000	\$3,308,055	\$117,055	3.7%
Net Cost	\$(2,108,055)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

Vehicle Theft

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$508,170	\$600,550	\$1,046,938	\$1,046,938	\$—	—%
Appropriation for Contingencies	\$—	\$934,199	\$637,499	\$723,242	\$85,743	13.4%
Gross Expenditures/ Appropriations	\$508,170	\$1,534,749	\$1,684,437	\$1,770,180	\$85,743	5.1%
Total Expenditures/ Appropriations	\$508,170	\$1,534,749	\$1,684,437	\$1,770,180	\$85,743	5.1%
Total Financing Uses	\$508,170	\$1,534,749	\$1,684,437	\$1,770,180	\$85,743	5.1%
Intergovernmental Revenues	\$743,602	\$600,550	\$600,550	\$600,550	\$—	—%
Revenue	\$743,602	\$600,550	\$600,550	\$600,550	\$—	—%
Total Revenue	\$743,602	\$600,550	\$600,550	\$600,550	\$—	—%
Fund Balance	\$934,199	\$934,199	\$1,083,887	\$1,169,630	\$85,743	7.9%
Total Use of Fund Balance	\$934,199	\$934,199	\$1,083,887	\$1,169,630	\$85,743	7.9%
Total Financing Sources	\$1,677,801	\$1,534,749	\$1,684,437	\$1,770,180	\$85,743	5.1%
Net Cost	\$(1,169,630)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

Work Release

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$174,540	\$155,000	\$138,000	\$138,000	\$—	—%
Appropriation for Contingencies	\$—	\$63,420	\$67,728	\$90,420	\$22,692	33.5%
Gross Expenditures/ Appropriations	\$174,540	\$218,420	\$205,728	\$228,420	\$22,692	11.0%
Total Expenditures/ Appropriations	\$174,540	\$218,420	\$205,728	\$228,420	\$22,692	11.0%
Total Financing Uses	\$174,540	\$218,420	\$205,728	\$228,420	\$22,692	11.0%
Charges for Services	\$174,540	\$130,000	\$140,000	\$140,000	\$—	—%
Revenue	\$174,540	\$130,000	\$140,000	\$140,000	\$—	—%
Total Revenue	\$174,540	\$130,000	\$140,000	\$140,000	\$—	—%
Fund Balance	\$88,420	\$88,420	\$65,728	\$88,420	\$22,692	34.5%
Total Use of Fund Balance	\$88,420	\$88,420	\$65,728	\$88,420	\$22,692	34.5%
Total Financing Sources	\$262,960	\$218,420	\$205,728	\$228,420	\$22,692	11.0%
Net Cost	\$(88,420)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

SSD DOJ Asset Forfeiture

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
DOJ Asset Forfeiture	\$1,074,230	\$1,423,795	\$423,795	\$478,826	\$55,031	13.0%
Gross Expenditures/Appropriations	\$1,074,230	\$1,423,795	\$423,795	\$478,826	\$55,031	13.0%
Total Expenditures/Appropriations	\$1,074,230	\$1,423,795	\$423,795	\$478,826	\$55,031	13.0%
Total Financing Uses	\$1,074,230	\$1,423,795	\$423,795	\$478,826	\$55,031	13.0%
Revenue	\$129,261	\$—	\$—	\$—	\$—	—%
Total Revenue	\$129,261	\$—	\$—	\$—	\$—	—%
Total Use of Fund Balance	\$1,423,795	\$1,423,795	\$423,795	\$478,826	\$55,031	13.0%
Total Financing Sources	\$1,553,056	\$1,423,795	\$423,795	\$478,826	\$55,031	13.0%
Net Cost	\$(478,827)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$1,074,230	\$—	\$250,000	\$250,000	\$—	—%
Appropriation for Contingencies	\$—	\$1,423,795	\$173,795	\$228,826	\$55,031	31.7%
Gross Expenditures/Appropriations	\$1,074,230	\$1,423,795	\$423,795	\$478,826	\$55,031	13.0%
Total Expenditures/Appropriations	\$1,074,230	\$1,423,795	\$423,795	\$478,826	\$55,031	13.0%
Total Financing Uses	\$1,074,230	\$1,423,795	\$423,795	\$478,826	\$55,031	13.0%
Fines, Forfeitures & Penalties	\$129,261	\$—	\$—	\$—	\$—	—%
Revenue	\$129,261	\$—	\$—	\$—	\$—	—%
Total Revenue	\$129,261	\$—	\$—	\$—	\$—	—%
Fund Balance	\$1,423,795	\$1,423,795	\$423,795	\$478,826	\$55,031	13.0%
Total Use of Fund Balance	\$1,423,795	\$1,423,795	\$423,795	\$478,826	\$55,031	13.0%
Total Financing Sources	\$1,553,056	\$1,423,795	\$423,795	\$478,826	\$55,031	13.0%
Net Cost	\$(478,827)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.



General Government

Table of Contents

1991 Realignment		D-3
1991 Realignment	BU 7480000	D-3
2011 Realignment		D-9
2011 Realignment	BU 7440000	D-9
Financing Districts		D-14
Antelope Public Facilities Financing Plan	BU 3070000	D-14
CSA No. 10	BU 2857000	D-20
Countywide Library Facilities	BU 1600000	D-22
Florin Road Capital Project	BU 1182880	D-24
Florin Vineyard No. 1 CFD 2016-2	BU 1470000	D-26
Florin Vineyard Comm Plan	BU 1450000	D-28
Laguna Community Facilities District	BU 3090000	D-30
Laguna Crk/Elliott Rch CFD No. 1	BU 2870000	D-32
Laguna Stonelake CFD	BU 1300000	D-36
Mather Landscape Maint CFD	BU 1320000	D-38
Mather PFFP	BU 1360000	D-40
McClellan CFD 2004-1	BU 1400000	D-42
Metro Air Park 2001 CFD 2000-1	BU 1390000	D-44
Metro Air Park Impact Fees	BU 1460000	D-46
Metro Air Park Services Tax	BU 1420000	D-48
North Vineyard Station Specific Plan	BU 1430000	D-50
North Vineyard Station CFDs	BU 1440000	D-52
Park Meadows CFD-Bond Proceeds	BU 1310000	D-56
Vineyard Public Facilities Financing Plan	BU 2840000	D-58
Financing-Transfers/Reimbursement		D-60
Financing-Transfers/Reimbursement	BU 5110000	D-60
Neighborhood Revitalization		D-61
Neighborhood Revitalization	BU 5790000	D-61
Non-Departmental Costs/General Fund		D-64
Non-Departmental Costs/General Fund	BU 5770000	D-64
Non-Departmental Revenues/General Fund		D-65
Non-Departmental Revenues/General Fund	BU 5700000	D-65
Public Facilities Financing		D-67
2004 Pension Obligation Bond-Debt Service	BU 9282000	D-67
2018 Refunding COPS-Debt Service	BU 9307001	D-69

2020 Refunding COPs-Debt Service	BU 3011000	D-71
Juvenile Courthouse Project-Debt Service	BU 9280000	D-73
Public Safety Sales Tax		D-75
Public Safety Sales Tax	BU 7460000	D-75
Teeter Plan		D-78
Teeter Plan	BU 5940000	D-78
Transient-Occupancy Tax		D-80
Transient-Occupancy Tax	BU 4060000	D-80

1991 Realignment

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
CalWORKS-Related	\$183,349,836	\$176,321,313	\$194,303,122	\$194,303,122	\$—	—%
Mental Health	\$66,719,969	\$58,293,345	\$75,787,977	\$75,787,977	\$—	—%
Public Health	\$19,618,492	\$19,333,372	\$20,038,101	\$20,038,101	\$—	—%
Social Services	\$157,587,145	\$157,680,731	\$142,001,179	\$142,001,179	\$—	—%
Gross Expenditures/Appropriations	\$427,275,442	\$411,628,761	\$432,130,379	\$432,130,379	\$—	—%
Total Expenditures/Appropriations	\$427,275,442	\$411,628,761	\$432,130,379	\$432,130,379	\$—	—%
Provision for Reserves	\$14,258,267	\$14,258,267	\$—	\$3,015,334	\$3,015,334	—%
Total Financing Uses	\$441,533,709	\$425,887,028	\$432,130,379	\$435,145,713	\$3,015,334	0.7%
Revenue	\$410,082,317	\$364,983,772	\$420,546,503	\$387,122,270	\$(33,424,233)	(7.9)%
Total Revenue	\$410,082,317	\$364,983,772	\$420,546,503	\$387,122,270	\$(33,424,233)	(7.9)%
Total Use of Fund Balance	\$67,984,546	\$60,903,256	\$11,583,876	\$48,023,443	\$36,439,567	314.6%
Total Financing Sources	\$478,066,863	\$425,887,028	\$432,130,379	\$435,145,713	\$3,015,334	0.7%
Net Cost	\$(36,533,154)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$427,275,442	\$411,628,761	\$432,130,379	\$432,130,379	\$—	—%
Gross Expenditures/Appropriations	\$427,275,442	\$411,628,761	\$432,130,379	\$432,130,379	\$—	—%
Total Expenditures/Appropriations	\$427,275,442	\$411,628,761	\$432,130,379	\$432,130,379	\$—	—%
Provision for Reserves	\$14,258,267	\$14,258,267	\$—	\$3,015,334	\$3,015,334	—%
Total Financing Uses	\$441,533,709	\$425,887,028	\$432,130,379	\$435,145,713	\$3,015,334	0.7%
Intergovernmental Revenues	\$410,082,317	\$364,983,772	\$420,546,503	\$387,122,270	\$(33,424,233)	(7.9)%
Revenue	\$410,082,317	\$364,983,772	\$420,546,503	\$387,122,270	\$(33,424,233)	(7.9)%
Total Revenue	\$410,082,317	\$364,983,772	\$420,546,503	\$387,122,270	\$(33,424,233)	(7.9)%
Reserve Release	\$13,750,184	\$6,668,894	\$11,490,290	\$11,490,290	\$—	—%
Fund Balance	\$54,234,362	\$54,234,362	\$93,586	\$36,533,153	\$36,439,567	38,937.0%
Total Use of Fund Balance	\$67,984,546	\$60,903,256	\$11,583,876	\$48,023,443	\$36,439,567	314.6%
Total Financing Sources	\$478,066,863	\$425,887,028	\$432,130,379	\$435,145,713	\$3,015,334	0.7%
Net Cost	\$(36,533,154)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

1991 Realignment Allocations

	FY 2025-26 Approved Budget	FY 2025-26 Revised Recommended
CalWORKs Maintenance of Effort		
Human Assistance-Aid Payments	\$75,764,711	\$75,764,711
CalWORKs Maintenance of Effort Total	\$75,764,711	\$75,764,711
Child Poverty And Family Supplemental Support		
Human Assistance-Aid Payments	\$79,954,646	\$79,954,646
Child Poverty And Family Supplemental Support Total	\$79,954,646	\$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		
Child, Family and Adult Services	\$2,400,561	\$2,400,561
Correctional Health Services	\$16,949,002	\$16,949,002
Health Services	\$56,438,414	\$56,438,414
Juvenile Medical Services	\$0	\$0
Mental Health Total	\$75,787,977	\$75,787,977
Public Health		
Correctional Health Services	\$2,222,993	\$2,222,993
Health - Medical Treatment Payments	\$783,432	\$783,432
Health Services	\$17,031,676	\$17,031,676
Public Health Total	\$20,038,101	\$20,038,101
Social Services		
Child, Family and Adult Services	\$22,334,901	\$22,334,901
Health Services	\$1,304,573	\$1,304,573
Homeless Services and Housing	\$1,838,586	\$1,838,586
Human Assistance-Administration	\$14,823,223	\$14,823,223
Human Assistance-Aid Payments	\$12,099,206	\$12,099,206
IHSS Provider Payments	\$89,600,690	\$89,600,690
Social Services Total	\$142,001,179	\$142,001,179
1991 Realignment Total	\$432,130,379	\$432,130,379

CalWORKS-Related

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$183,349,836	\$176,321,313	\$194,303,122	\$194,303,122	\$—	—%
Gross Expenditures/ Appropriations	\$183,349,836	\$176,321,313	\$194,303,122	\$194,303,122	\$—	—%
Total Expenditures/ Appropriations	\$183,349,836	\$176,321,313	\$194,303,122	\$194,303,122	\$—	—%
Total Financing Uses	\$183,349,836	\$176,321,313	\$194,303,122	\$194,303,122	\$—	—%
Intergovernmental Revenues	\$183,349,836	\$142,897,079	\$194,303,122	\$160,878,888	\$(33,424,234)	(17.2)%
Revenue	\$183,349,836	\$142,897,079	\$194,303,122	\$160,878,888	\$(33,424,234)	(17.2)%
Total Revenue	\$183,349,836	\$142,897,079	\$194,303,122	\$160,878,888	\$(33,424,234)	(17.2)%
Fund Balance	\$33,424,234	\$33,424,234	\$—	\$33,424,234	\$33,424,234	—%
Total Use of Fund Balance	\$33,424,234	\$33,424,234	\$—	\$33,424,234	\$33,424,234	—%
Total Financing Sources	\$216,774,070	\$176,321,313	\$194,303,122	\$194,303,122	\$—	—%
Net Cost	\$(33,424,234)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The net decrease in total revenues is due to the anticipated State recoupment of excess FY 2024-25 revenues.

Public Health

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$19,618,492	\$19,333,372	\$20,038,101	\$20,038,101	\$—	—%
Gross Expenditures/ Appropriations	\$19,618,492	\$19,333,372	\$20,038,101	\$20,038,101	\$—	—%
Total Expenditures/ Appropriations	\$19,618,492	\$19,333,372	\$20,038,101	\$20,038,101	\$—	—%
Provision for Reserves	\$1,489,892	\$1,489,892	\$—	\$2,327,652	\$2,327,652	—%
Total Financing Uses	\$21,108,384	\$20,823,264	\$20,038,101	\$22,365,753	\$2,327,652	11.6%
Intergovernmental Revenues	\$20,501,440	\$17,888,668	\$18,301,085	\$18,301,086	\$1	—%
Revenue	\$20,501,440	\$17,888,668	\$18,301,085	\$18,301,086	\$1	—%
Total Revenue	\$20,501,440	\$17,888,668	\$18,301,085	\$18,301,086	\$1	—%
Reserve Release	\$—	\$—	\$1,737,016	\$1,737,016	\$—	—%
Fund Balance	\$2,934,596	\$2,934,596	\$—	\$2,327,651	\$2,327,651	—%
Total Use of Fund Balance	\$2,934,596	\$2,934,596	\$1,737,016	\$4,064,667	\$2,327,651	134.0%
Total Financing Sources	\$23,436,036	\$20,823,264	\$20,038,101	\$22,365,753	\$2,327,652	11.6%
Net Cost	\$(2,327,652)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net significant changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Public Health reserve has increased \$2,327,652.

Social Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$157,587,145	\$157,680,731	\$142,001,179	\$142,001,179	\$—	—%
Gross Expenditures/ Appropriations	\$157,587,145	\$157,680,731	\$142,001,179	\$142,001,179	\$—	—%
Total Expenditures/ Appropriations	\$157,587,145	\$157,680,731	\$142,001,179	\$142,001,179	\$—	—%
Provision for Reserves	\$—	\$—	\$—	\$687,682	\$687,682	—%
Total Financing Uses	\$157,587,145	\$157,680,731	\$142,001,179	\$142,688,861	\$687,682	0.5%
Intergovernmental Revenues	\$135,906,159	\$137,619,154	\$136,418,816	\$136,418,816	\$—	—%
Revenue	\$135,906,159	\$137,619,154	\$136,418,816	\$136,418,816	\$—	—%
Total Revenue	\$135,906,159	\$137,619,154	\$136,418,816	\$136,418,816	\$—	—%
Reserve Release	\$9,069,571	\$6,668,894	\$5,488,777	\$5,488,777	\$—	—%
Fund Balance	\$13,392,683	\$13,392,683	\$93,586	\$781,268	\$687,682	734.8%
Total Use of Fund Balance	\$22,462,254	\$20,061,577	\$5,582,363	\$6,270,045	\$687,682	12.3%
Total Financing Sources	\$158,368,413	\$157,680,731	\$142,001,179	\$142,688,861	\$687,682	0.5%
Net Cost	\$(781,268)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Social Services reserve has increased \$687,682.

2011 Realignment

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Program						
Behavioral Health	\$118,064,289	\$126,490,913	\$108,996,281	\$108,996,281	\$—	—%
Community Corrections (AB 109)	\$76,552,744	\$76,552,744	\$78,069,110	\$78,069,110	\$—	—%
Community Corrections Planning	\$201,318	\$201,318	\$246,407	\$246,407	\$—	—%
Local Innovation	\$—	\$1,330,000	\$—	\$—	\$—	—%
Other Law Enforcement/Public Safety	\$79,818,944	\$77,744,709	\$79,987,050	\$79,987,050	\$—	—%
Protective Services	\$158,778,942	\$159,228,034	\$157,507,312	\$157,507,312	\$—	—%
Gross Expenditures/Appropriations	\$433,416,237	\$441,547,718	\$424,806,160	\$424,806,160	\$—	—%
Total Expenditures/Appropriations	\$433,416,237	\$441,547,718	\$424,806,160	\$424,806,160	\$—	—%
Provision for Reserves	\$5,345,549	\$5,345,549	\$3,696,185	\$5,205,034	\$1,508,849	40.8%
Total Financing Uses	\$438,761,786	\$446,893,267	\$428,502,345	\$430,011,194	\$1,508,849	0.4%
Revenue	\$410,595,688	\$414,535,297	\$417,155,156	\$417,155,114	\$(42)	—%
Total Revenue	\$410,595,688	\$414,535,297	\$417,155,156	\$417,155,114	\$(42)	—%
Total Use of Fund Balance	\$32,645,726	\$32,357,970	\$11,347,189	\$12,856,080	\$1,508,891	13.3%
Total Financing Sources	\$443,241,414	\$446,893,267	\$428,502,345	\$430,011,194	\$1,508,849	0.4%
Net Cost	\$(4,479,627)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$433,416,237	\$441,547,718	\$424,806,160	\$424,806,160	\$—	—%
Gross Expenditures/Appropriations	\$433,416,237	\$441,547,718	\$424,806,160	\$424,806,160	\$—	—%
Total Expenditures/Appropriations	\$433,416,237	\$441,547,718	\$424,806,160	\$424,806,160	\$—	—%
Provision for Reserves	\$5,345,549	\$5,345,549	\$3,696,185	\$5,205,034	\$1,508,849	40.8%
Total Financing Uses	\$438,761,786	\$446,893,267	\$428,502,345	\$430,011,194	\$1,508,849	0.4%
Intergovernmental Revenues	\$410,595,688	\$414,535,297	\$417,155,156	\$417,155,114	\$(42)	—%
Revenue	\$410,595,688	\$414,535,297	\$417,155,156	\$417,155,114	\$(42)	—%
Total Revenue	\$410,595,688	\$414,535,297	\$417,155,156	\$417,155,114	\$(42)	—%
Reserve Release	\$20,920,258	\$20,632,502	\$8,376,451	\$8,376,451	\$—	—%
Fund Balance	\$11,725,468	\$11,725,468	\$2,970,738	\$4,479,629	\$1,508,891	50.8%
Total Use of Fund Balance	\$32,645,726	\$32,357,970	\$11,347,189	\$12,856,080	\$1,508,891	13.3%
Total Financing Sources	\$443,241,414	\$446,893,267	\$428,502,345	\$430,011,194	\$1,508,849	0.4%
Net Cost	\$(4,479,627)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

2011 Realignment Allocations

	FY 2025-26 Approved Budget	FY 2025-26 Revised Recommended
Booking and Processing Services		
Correctional Health Services	\$134,829	\$134,829
Sheriff	\$2,112,322	\$2,112,322
Booking and Processing Services Total	\$2,247,151	\$2,247,151
CA Office of Emergency Services		
Sheriff	\$4,668,549	\$4,668,549
CA Office of Emergency Services Total	\$4,668,549	\$4,668,549
Citizens Option for Public Safety		
District Attorney	\$897,650	\$897,650
Sheriff	\$2,765,390	\$2,765,390
Citizens Option for Public Safety Total	\$3,663,040	\$3,663,040
District Attorney and Public Defender		
District Attorney	\$1,651,917	\$1,651,917
Public Defender	\$1,651,917	\$1,651,917
District Attorney and Public Defender Total	\$3,303,834	\$3,303,834
Juvenile Probation Activities		
Probation	\$6,540,224	\$6,540,224
Juvenile Probation Activities Total	\$6,540,224	\$6,540,224
Juvenile Justice Program		
Probation	\$7,811,815	\$7,811,815
Juvenile Justice Program Total	\$7,811,815	\$7,811,815
Youthful Offender Block Grant		
Probation	\$17,220,034	\$17,220,034
Youth Offender Block Grant Total	\$17,220,034	\$17,220,034
Juvenile Re-entry Grant		
Probation	\$1,197,696	\$1,197,696
Juvenile Re-entry Grant Total	\$1,197,696	\$1,197,696
Trial Court Security		
Sheriff	\$33,334,707	\$33,334,707
Trial Court Security Total	\$33,334,707	\$33,334,707
Other Law Enforcement/Public Safety Total	\$79,987,050	\$79,987,050
Community Corrections (AB 109)		
Correctional Health Services	\$12,535,100	\$12,535,100
District Attorney	\$3,251,974	\$3,251,974
Probation	\$35,148,164	\$35,148,164
Public Defender	\$1,614,122	\$1,614,122
Sheriff	\$25,519,750	\$25,519,750
Community Corrections (AB 109) Total	\$78,069,110	\$78,069,110
Local Innovation Fund		
Probation	\$0	\$0
Local Innovation Fund Total	\$0	\$0
Behavioral Health		
Health Services	\$108,996,281	\$108,996,281
Behavioral Health Total	\$108,996,281	\$108,996,281
Protective Services		
Child, Family and Adult Services	\$77,094,372	\$77,094,372
Health Services	\$220,000	\$220,000
Human Assistance-Administration	\$1,861,231	\$1,861,231
Human Assistance-Aid Payments	\$78,058,639	\$78,058,639
Probation	\$273,070	\$273,070
Protective Services Total	\$157,507,312	\$157,507,312
2011 Realignment Total	\$424,559,753	\$424,559,753
Community Corrections Planning		
CCP	\$246,407	\$246,407
Community Corrections Planning Total	\$246,407	\$246,407
2011 Realignment and Community Corrections Planning Total	\$424,806,160	\$424,806,160

Other Law Enforcement/Public Safety

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$79,818,944	\$77,744,709	\$79,987,050	\$79,987,050	\$—	—%
Gross Expenditures/ Appropriations	\$79,818,944	\$77,744,709	\$79,987,050	\$79,987,050	\$—	—%
Total Expenditures/ Appropriations	\$79,818,944	\$77,744,709	\$79,987,050	\$79,987,050	\$—	—%
Provision for Reserves	\$3,439,404	\$3,439,404	\$2,366,185	\$3,733,908	\$1,367,723	57.8%
Total Financing Uses	\$83,258,348	\$81,184,113	\$82,353,235	\$83,720,958	\$1,367,723	1.7%
Intergovernmental Revenues	\$79,161,076	\$74,085,918	\$77,101,026	\$77,100,984	\$(42)	—%
Revenue	\$79,161,076	\$74,085,918	\$77,101,026	\$77,100,984	\$(42)	—%
Total Revenue	\$79,161,076	\$74,085,918	\$77,101,026	\$77,100,984	\$(42)	—%
Reserve Release	\$2,951,140	\$2,943,561	\$3,611,471	\$3,611,471	\$—	—%
Fund Balance	\$4,154,634	\$4,154,634	\$1,640,738	\$3,008,503	\$1,367,765	83.4%
Total Use of Fund Balance	\$7,105,774	\$7,098,195	\$5,252,209	\$6,619,974	\$1,367,765	26.0%
Total Financing Sources	\$86,266,850	\$81,184,113	\$82,353,235	\$83,720,958	\$1,367,723	1.7%
Net Cost	\$(3,008,502)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net significant changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Juvenile Reentry Grant reserve has increased \$5,115.
- Youthful Offender Block Grant reserve has increased \$1,362,607.

Protective Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$158,778,942	\$159,228,034	\$157,507,312	\$157,507,312	\$—	—%
Gross Expenditures/ Appropriations	\$158,778,942	\$159,228,034	\$157,507,312	\$157,507,312	\$—	—%
Total Expenditures/ Appropriations	\$158,778,942	\$159,228,034	\$157,507,312	\$157,507,312	\$—	—%
Provision for Reserves	\$34,533	\$34,533	\$—	\$141,126	\$141,126	—%
Total Financing Uses	\$158,813,475	\$159,262,567	\$157,507,312	\$157,648,438	\$141,126	0.1%
Intergovernmental Revenues	\$157,306,937	\$157,707,686	\$157,507,312	\$157,507,312	\$—	—%
Revenue	\$157,306,937	\$157,707,686	\$157,507,312	\$157,507,312	\$—	—%
Total Revenue	\$157,306,937	\$157,707,686	\$157,507,312	\$157,507,312	\$—	—%
Reserve Release	\$92,783	\$—	\$—	\$—	\$—	—%
Fund Balance	\$1,554,881	\$1,554,881	\$—	\$141,126	\$141,126	—%
Total Use of Fund Balance	\$1,647,664	\$1,554,881	\$—	\$141,126	\$141,126	—%
Total Financing Sources	\$158,954,601	\$159,262,567	\$157,507,312	\$157,648,438	\$141,126	0.1%
Net Cost	\$(141,126)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net significant changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Protective Services reserve has increased \$141,126.

Antelope Public Facilities Financing Plan

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Antelope PFFP Drainage Facilities	\$—	\$37,521	\$38,521	\$39,095	\$574	1.5%
Antelope PFFP East Antelope Local Roadway	\$1,255	\$404,491	\$404,059	\$427,582	\$23,523	5.8%
Antelope PFFP Roadway Facilities	\$3,747	\$3,518,628	\$5,879,609	\$6,149,745	\$270,136	4.6%
Antelope PFFP Water Facilities and Services	\$—	\$116,327	\$117,327	\$121,165	\$3,838	3.3%
Gross Expenditures/Appropriations	\$5,001	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Total Expenditures/Appropriations	\$5,001	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Total Financing Uses	\$5,001	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Revenue	\$4,345,110	\$1,709,989	\$30,500	\$30,500	\$—	—%
Total Revenue	\$4,345,110	\$1,709,989	\$30,500	\$30,500	\$—	—%
Total Use of Fund Balance	\$2,366,978	\$2,366,978	\$6,409,016	\$6,707,087	\$298,071	4.7%
Total Financing Sources	\$6,712,088	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Net Cost	\$(6,707,086)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$5,001	\$305,110	\$305,110	\$319,180	\$14,070	4.6%
Other Charges	\$—	\$3,771,857	\$6,134,406	\$6,418,407	\$284,001	4.6%
Gross Expenditures/Appropriations	\$5,001	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Total Expenditures/Appropriations	\$5,001	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Total Financing Uses	\$5,001	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Revenue from Use Of Money & Property	\$193,303	\$30,500	\$30,500	\$30,500	\$—	—%
Intergovernmental Revenues	\$—	\$1,679,489	\$—	\$—	\$—	—%
Charges for Services	\$4,151,807	\$—	\$—	\$—	\$—	—%
Revenue	\$4,345,110	\$1,709,989	\$30,500	\$30,500	\$—	—%
Total Revenue	\$4,345,110	\$1,709,989	\$30,500	\$30,500	\$—	—%
Fund Balance	\$2,366,978	\$2,366,978	\$6,409,016	\$6,707,087	\$298,071	4.7%
Total Use of Fund Balance	\$2,366,978	\$2,366,978	\$6,409,016	\$6,707,087	\$298,071	4.7%
Total Financing Sources	\$6,712,088	\$4,076,967	\$6,439,516	\$6,737,587	\$298,071	4.6%
Net Cost	\$(6,707,086)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in assumed reimbursements and administrative services costs, supported by a higher available fund balance resulting from greater than anticipated interest income and development fee collections.

Antelope PFFP Drainage Facilities

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$—	\$37,521	\$38,521	\$39,095	\$574	1.5%
Gross Expenditures/ Appropriations	\$—	\$37,521	\$38,521	\$39,095	\$574	1.5%
Total Expenditures/ Appropriations	\$—	\$37,521	\$38,521	\$39,095	\$574	1.5%
Total Financing Uses	\$—	\$37,521	\$38,521	\$39,095	\$574	1.5%
Revenue from Use Of Money & Property	\$1,574	\$500	\$500	\$500	\$—	—%
Revenue	\$1,574	\$500	\$500	\$500	\$—	—%
Total Revenue	\$1,574	\$500	\$500	\$500	\$—	—%
Fund Balance	\$37,021	\$37,021	\$38,021	\$38,595	\$574	1.5%
Total Use of Fund Balance	\$37,021	\$37,021	\$38,021	\$38,595	\$574	1.5%
Total Financing Sources	\$38,595	\$37,521	\$38,521	\$39,095	\$574	1.5%
Net Cost	\$(38,595)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in assumed reimbursements, supported by a higher available fund balance.

Antelope PFFP East Antelope Local Roadway

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,255	\$4,110	\$4,110	\$4,110	\$—	—%
Other Charges	\$—	\$400,381	\$399,949	\$423,472	\$23,523	5.9%
Gross Expenditures/ Appropriations	\$1,255	\$404,491	\$404,059	\$427,582	\$23,523	5.8%
Total Expenditures/ Appropriations	\$1,255	\$404,491	\$404,059	\$427,582	\$23,523	5.8%
Total Financing Uses	\$1,255	\$404,491	\$404,059	\$427,582	\$23,523	5.8%
Revenue from Use Of Money & Property	\$17,188	\$2,500	\$2,500	\$2,500	\$—	—%
Charges for Services	\$7,157	\$—	\$—	\$—	\$—	—%
Revenue	\$24,345	\$2,500	\$2,500	\$2,500	\$—	—%
Total Revenue	\$24,345	\$2,500	\$2,500	\$2,500	\$—	—%
Fund Balance	\$401,991	\$401,991	\$401,559	\$425,082	\$23,523	5.9%
Total Use of Fund Balance	\$401,991	\$401,991	\$401,559	\$425,082	\$23,523	5.9%
Total Financing Sources	\$426,336	\$404,491	\$404,059	\$427,582	\$23,523	5.8%
Net Cost	\$(425,082)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

Antelope PFFP Roadway Facilities

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$3,747	\$300,000	\$300,000	\$300,000	\$—	—%
Other Charges	\$—	\$3,218,628	\$5,579,609	\$5,849,745	\$270,136	4.8%
Gross Expenditures/ Appropriations	\$3,747	\$3,518,628	\$5,879,609	\$6,149,745	\$270,136	4.6%
Total Expenditures/ Appropriations	\$3,747	\$3,518,628	\$5,879,609	\$6,149,745	\$270,136	4.6%
Total Financing Uses	\$3,747	\$3,518,628	\$5,879,609	\$6,149,745	\$270,136	4.6%
Revenue from Use Of Money & Property	\$169,703	\$25,000	\$25,000	\$25,000	\$—	—%
Intergovernmental Revenues	\$—	\$1,679,489	\$—	\$—	\$—	—%
Charges for Services	\$4,144,649	\$—	\$—	\$—	\$—	—%
Revenue	\$4,314,352	\$1,704,489	\$25,000	\$25,000	\$—	—%
Total Revenue	\$4,314,352	\$1,704,489	\$25,000	\$25,000	\$—	—%
Fund Balance	\$1,814,139	\$1,814,139	\$5,854,609	\$6,124,745	\$270,136	4.6%
Total Use of Fund Balance	\$1,814,139	\$1,814,139	\$5,854,609	\$6,124,745	\$270,136	4.6%
Total Financing Sources	\$6,128,491	\$3,518,628	\$5,879,609	\$6,149,745	\$270,136	4.6%
Net Cost	\$(6,124,745)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

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

Antelope PFFP Water Facilities and Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$—	\$1,000	\$1,000	\$15,070	\$14,070	1,407.0%
Other Charges	\$—	\$115,327	\$116,327	\$106,095	\$(10,232)	(8.8)%
Gross Expenditures/ Appropriations	\$—	\$116,327	\$117,327	\$121,165	\$3,838	3.3%
Total Expenditures/ Appropriations	\$—	\$116,327	\$117,327	\$121,165	\$3,838	3.3%
Total Financing Uses	\$—	\$116,327	\$117,327	\$121,165	\$3,838	3.3%
Revenue from Use Of Money & Property	\$4,838	\$2,500	\$2,500	\$2,500	\$—	—%
Revenue	\$4,838	\$2,500	\$2,500	\$2,500	\$—	—%
Total Revenue	\$4,838	\$2,500	\$2,500	\$2,500	\$—	—%
Fund Balance	\$113,827	\$113,827	\$114,827	\$118,665	\$3,838	3.3%
Total Use of Fund Balance	\$113,827	\$113,827	\$114,827	\$118,665	\$3,838	3.3%
Total Financing Sources	\$118,665	\$116,327	\$117,327	\$121,165	\$3,838	3.3%
Net Cost	\$(118,665)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in reimbursements to Sacramento Suburban Water District, reflecting updated actual project costs.

CSA No. 10

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Program						
County Service Area No. 10 Benefit Zone 3	\$251,939	\$576,009	\$632,373	\$764,967	\$132,594	21.0%
Gross Expenditures/Appropriations	\$251,939	\$576,009	\$632,373	\$764,967	\$132,594	21.0%
Total Expenditures/Appropriations	\$251,939	\$576,009	\$632,373	\$764,967	\$132,594	21.0%
Provision for Reserves	\$250,000	\$250,000	\$250,000	\$250,000	\$—	—%
Total Financing Uses	\$501,939	\$826,009	\$882,373	\$1,014,967	\$132,594	15.0%
Revenue	\$613,026	\$538,249	\$616,121	\$616,121	\$—	—%
Total Revenue	\$613,026	\$538,249	\$616,121	\$616,121	\$—	—%
Total Use of Fund Balance	\$287,760	\$287,760	\$266,252	\$398,846	\$132,594	49.8%
Total Financing Sources	\$900,786	\$826,009	\$882,373	\$1,014,967	\$132,594	15.0%
Net Cost	\$(398,846)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$251,939	\$576,009	\$632,373	\$764,967	\$132,594	21.0%
Gross Expenditures/Appropriations	\$251,939	\$576,009	\$632,373	\$764,967	\$132,594	21.0%
Total Expenditures/Appropriations	\$251,939	\$576,009	\$632,373	\$764,967	\$132,594	21.0%
Provision for Reserves	\$250,000	\$250,000	\$250,000	\$250,000	\$—	—%
Total Financing Uses	\$501,939	\$826,009	\$882,373	\$1,014,967	\$132,594	15.0%
Revenue from Use Of Money & Property	\$77,143	\$3,000	\$3,000	\$3,000	\$—	—%
Charges for Services	\$535,883	\$535,249	\$613,121	\$613,121	\$—	—%
Revenue	\$613,026	\$538,249	\$616,121	\$616,121	\$—	—%
Total Revenue	\$613,026	\$538,249	\$616,121	\$616,121	\$—	—%
Fund Balance	\$287,760	\$287,760	\$266,252	\$398,846	\$132,594	49.8%
Total Use of Fund Balance	\$287,760	\$287,760	\$266,252	\$398,846	\$132,594	49.8%
Total Financing Sources	\$900,786	\$826,009	\$882,373	\$1,014,967	\$132,594	15.0%
Net Cost	\$(398,846)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a higher available fund balance.

There are no changes to reserves.

Countywide Library Facilities

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Countywide Library Facilities	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Gross Expenditures/Appropriations	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Total Expenditures/Appropriations	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Total Financing Uses	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Revenue	\$1,739,725	\$290,200	\$290,200	\$290,200	\$—	—%
Total Revenue	\$1,739,725	\$290,200	\$290,200	\$290,200	\$—	—%
Total Use of Fund Balance	\$6,650,628	\$6,650,628	\$7,207,839	\$8,276,914	\$1,069,075	14.8%
Total Financing Sources	\$8,390,353	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Net Cost	\$(8,276,914)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Gross Expenditures/Appropriations	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Total Expenditures/Appropriations	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Total Financing Uses	\$113,439	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Revenue from Use Of Money & Property	\$308,324	\$25,200	\$25,200	\$25,200	\$—	—%
Charges for Services	\$1,431,401	\$265,000	\$265,000	\$265,000	\$—	—%
Revenue	\$1,739,725	\$290,200	\$290,200	\$290,200	\$—	—%
Total Revenue	\$1,739,725	\$290,200	\$290,200	\$290,200	\$—	—%
Fund Balance	\$6,650,628	\$6,650,628	\$7,207,839	\$8,276,914	\$1,069,075	14.8%
Total Use of Fund Balance	\$6,650,628	\$6,650,628	\$7,207,839	\$8,276,914	\$1,069,075	14.8%
Total Financing Sources	\$8,390,353	\$6,940,828	\$7,498,039	\$8,567,114	\$1,069,075	14.3%
Net Cost	\$(8,276,914)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in the available fund balance designated for future library facilities and public works services.

Florin Road Capital Project

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Florin Road Property and Business Improvement District (PBID)	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Gross Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Total Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Total Financing Uses	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Revenue	\$18,753	\$20,000	\$20,000	\$20,000	\$—	—%
Total Revenue	\$18,753	\$20,000	\$20,000	\$20,000	\$—	—%
Total Use of Fund Balance	\$441,163	\$441,163	\$451,163	\$459,916	\$8,753	1.9%
Total Financing Sources	\$459,916	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Net Cost	\$(459,916)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Gross Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Total Expenditures/Appropriations	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Total Financing Uses	\$—	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Revenue from Use Of Money & Property	\$18,753	\$20,000	\$20,000	\$20,000	\$—	—%
Revenue	\$18,753	\$20,000	\$20,000	\$20,000	\$—	—%
Total Revenue	\$18,753	\$20,000	\$20,000	\$20,000	\$—	—%
Fund Balance	\$441,163	\$441,163	\$451,163	\$459,916	\$8,753	1.9%
Total Use of Fund Balance	\$441,163	\$441,163	\$451,163	\$459,916	\$8,753	1.9%
Total Financing Sources	\$459,916	\$461,163	\$471,163	\$479,916	\$8,753	1.9%
Net Cost	\$(459,916)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

Florin Vineyard No. 1 CFD 2016-2

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Florin Vineyard No.1 CFD	\$36,259	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Gross Expenditures/Appropriations	\$36,259	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Total Expenditures/Appropriations	\$36,259	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Total Financing Uses	\$36,259	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Revenue	\$101,527	\$84,553	\$86,614	\$86,614	\$—	—%
Total Revenue	\$101,527	\$84,553	\$86,614	\$86,614	\$—	—%
Total Use of Fund Balance	\$641,363	\$641,363	\$683,463	\$706,631	\$23,168	3.4%
Total Financing Sources	\$742,890	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Net Cost	\$(706,631)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$36,259	\$207,052	\$250,713	\$252,529	\$1,816	0.7%
Other Charges	\$—	\$518,864	\$519,364	\$540,716	\$21,352	4.1%
Gross Expenditures/Appropriations	\$36,259	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Total Expenditures/Appropriations	\$36,259	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Total Financing Uses	\$36,259	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Taxes	\$88,386	\$79,353	\$81,414	\$81,414	\$—	—%
Revenue from Use Of Money & Property	\$13,141	\$5,200	\$5,200	\$5,200	\$—	—%
Revenue	\$101,527	\$84,553	\$86,614	\$86,614	\$—	—%
Total Revenue	\$101,527	\$84,553	\$86,614	\$86,614	\$—	—%
Fund Balance	\$641,363	\$641,363	\$683,463	\$706,631	\$23,168	3.4%
Total Use of Fund Balance	\$641,363	\$641,363	\$683,463	\$706,631	\$23,168	3.4%
Total Financing Sources	\$742,890	\$725,916	\$770,077	\$793,245	\$23,168	3.0%
Net Cost	\$(706,631)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance due to more special taxes and interest earnings than anticipated.

Florin Vineyard Comm Plan

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Florin Vineyard Community Plan	\$678,359	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Gross Expenditures/Appropriations	\$678,359	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Total Expenditures/Appropriations	\$678,359	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Total Financing Uses	\$678,359	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Revenue	\$3,519,049	\$25,500	\$25,500	\$25,500	\$—	—%
Total Revenue	\$3,519,049	\$25,500	\$25,500	\$25,500	\$—	—%
Total Use of Fund Balance	\$6,871,178	\$6,871,178	\$8,422,309	\$9,711,868	\$1,289,559	15.3%
Total Financing Sources	\$10,390,227	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Net Cost	\$(9,711,868)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$506,991	\$6,316,411	\$8,038,911	\$8,232,557	\$193,646	2.4%
Other Charges	\$—	\$408,898	\$408,898	\$1,504,811	\$1,095,913	268.0%
Interfund Charges	\$171,368	\$171,369	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$678,359	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Total Expenditures/Appropriations	\$678,359	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Total Financing Uses	\$678,359	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Revenue from Use Of Money & Property	\$429,126	\$10,500	\$10,500	\$10,500	\$—	—%
Charges for Services	\$3,089,923	\$15,000	\$15,000	\$15,000	\$—	—%
Revenue	\$3,519,049	\$25,500	\$25,500	\$25,500	\$—	—%
Total Revenue	\$3,519,049	\$25,500	\$25,500	\$25,500	\$—	—%
Fund Balance	\$6,871,178	\$6,871,178	\$8,422,309	\$9,711,868	\$1,289,559	15.3%
Total Use of Fund Balance	\$6,871,178	\$6,871,178	\$8,422,309	\$9,711,868	\$1,289,559	15.3%
Total Financing Sources	\$10,390,227	\$6,896,678	\$8,447,809	\$9,737,368	\$1,289,559	15.3%
Net Cost	\$(9,711,868)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- An increase in assumed reimbursements and other expenses and supplies, due to higher than anticipated interest income and development fee collections.

Laguna Community Facilities District

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Laguna CFD	\$23,448	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Gross Expenditures/Appropriations	\$23,448	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Total Expenditures/Appropriations	\$23,448	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Total Financing Uses	\$23,448	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Revenue	\$12,284	\$3,000	\$3,000	\$3,000	\$—	—%
Total Revenue	\$12,284	\$3,000	\$3,000	\$3,000	\$—	—%
Total Use of Fund Balance	\$296,781	\$296,781	\$274,781	\$285,618	\$10,837	3.9%
Total Financing Sources	\$309,065	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Net Cost	\$(285,617)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$23,448	\$100,000	\$100,000	\$100,000	\$—	—%
Other Charges	\$—	\$199,781	\$177,781	\$188,618	\$10,837	6.1%
Gross Expenditures/Appropriations	\$23,448	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Total Expenditures/Appropriations	\$23,448	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Total Financing Uses	\$23,448	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Revenue from Use Of Money & Property	\$12,284	\$3,000	\$3,000	\$3,000	\$—	—%
Revenue	\$12,284	\$3,000	\$3,000	\$3,000	\$—	—%
Total Revenue	\$12,284	\$3,000	\$3,000	\$3,000	\$—	—%
Fund Balance	\$296,781	\$296,781	\$274,781	\$285,618	\$10,837	3.9%
Total Use of Fund Balance	\$296,781	\$296,781	\$274,781	\$285,618	\$10,837	3.9%
Total Financing Sources	\$309,065	\$299,781	\$277,781	\$288,618	\$10,837	3.9%
Net Cost	\$(285,617)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

Laguna Crk/Elliott Rch CFD No. 1

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$1,114,285	\$3,753,374	\$3,337,292	\$3,445,798	\$108,506	3.3%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$149,285	\$1,723,559	\$1,772,477	\$1,737,720	\$(34,757)	(2.0)%
Gross Expenditures/Appropriations	\$1,263,570	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Total Expenditures/Appropriations	\$1,263,570	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Total Financing Uses	\$1,263,570	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Revenue	\$970,157	\$18,000	\$18,000	\$18,000	\$—	—%
Total Revenue	\$970,157	\$18,000	\$18,000	\$18,000	\$—	—%
Total Use of Fund Balance	\$5,458,933	\$5,458,933	\$5,091,769	\$5,165,518	\$73,749	1.4%
Total Financing Sources	\$6,429,090	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Net Cost	\$(5,165,520)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$298,570	\$615,000	\$615,000	\$615,000	\$—	—%
Other Charges	\$965,000	\$4,861,933	\$4,494,769	\$4,568,518	\$73,749	1.6%
Gross Expenditures/Appropriations	\$1,263,570	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Total Expenditures/Appropriations	\$1,263,570	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Total Financing Uses	\$1,263,570	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Revenue from Use Of Money & Property	\$970,157	\$18,000	\$18,000	\$18,000	\$—	—%
Revenue	\$970,157	\$18,000	\$18,000	\$18,000	\$—	—%
Total Revenue	\$970,157	\$18,000	\$18,000	\$18,000	\$—	—%
Reserve Release	\$2	\$2	\$—	\$—	\$—	—%
Fund Balance	\$5,458,931	\$5,458,931	\$5,091,769	\$5,165,518	\$73,749	1.4%
Total Use of Fund Balance	\$5,458,933	\$5,458,933	\$5,091,769	\$5,165,518	\$73,749	1.4%
Total Financing Sources	\$6,429,090	\$5,476,933	\$5,109,769	\$5,183,518	\$73,749	1.4%
Net Cost	\$(5,165,520)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections.

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$149,285	\$350,000	\$350,000	\$350,000	\$—	—%
Other Charges	\$965,000	\$3,403,374	\$2,987,292	\$3,095,798	\$108,506	3.6%
Gross Expenditures/ Appropriations	\$1,114,285	\$3,753,374	\$3,337,292	\$3,445,798	\$108,506	3.3%
Total Expenditures/ Appropriations	\$1,114,285	\$3,753,374	\$3,337,292	\$3,445,798	\$108,506	3.3%
Total Financing Uses	\$1,114,285	\$3,753,374	\$3,337,292	\$3,445,798	\$108,506	3.3%
Revenue from Use Of Money & Property	\$806,710	\$15,000	\$15,000	\$15,000	\$—	—%
Revenue	\$806,710	\$15,000	\$15,000	\$15,000	\$—	—%
Total Revenue	\$806,710	\$15,000	\$15,000	\$15,000	\$—	—%
Reserve Release	\$1	\$1	\$—	\$—	\$—	—%
Fund Balance	\$3,738,373	\$3,738,373	\$3,322,292	\$3,430,798	\$108,506	3.3%
Total Use of Fund Balance	\$3,738,374	\$3,738,374	\$3,322,292	\$3,430,798	\$108,506	3.3%
Total Financing Sources	\$4,545,084	\$3,753,374	\$3,337,292	\$3,445,798	\$108,506	3.3%
Net Cost	\$(3,430,799)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$149,285	\$265,000	\$265,000	\$265,000	\$—	—%
Other Charges	\$—	\$1,458,559	\$1,507,477	\$1,472,720	\$(34,757)	(2.3)%
Gross Expenditures/ Appropriations	\$149,285	\$1,723,559	\$1,772,477	\$1,737,720	\$(34,757)	(2.0)%
Total Expenditures/ Appropriations	\$149,285	\$1,723,559	\$1,772,477	\$1,737,720	\$(34,757)	(2.0)%
Total Financing Uses	\$149,285	\$1,723,559	\$1,772,477	\$1,737,720	\$(34,757)	(2.0)%
Revenue from Use Of Money & Property	\$163,447	\$3,000	\$3,000	\$3,000	\$—	—%
Revenue	\$163,447	\$3,000	\$3,000	\$3,000	\$—	—%
Total Revenue	\$163,447	\$3,000	\$3,000	\$3,000	\$—	—%
Reserve Release	\$1	\$1	\$—	\$—	\$—	—%
Fund Balance	\$1,720,558	\$1,720,558	\$1,769,477	\$1,734,720	\$(34,757)	(2.0)%
Total Use of Fund Balance	\$1,720,559	\$1,720,559	\$1,769,477	\$1,734,720	\$(34,757)	(2.0)%
Total Financing Sources	\$1,884,006	\$1,723,559	\$1,772,477	\$1,737,720	\$(34,757)	(2.0)%
Net Cost	\$(1,734,721)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in reimbursement payments due to a lower available fund balance.

Laguna Stonelake CFD

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Laguna Stonelake CFD	\$117,189	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Gross Expenditures/Appropriations	\$117,189	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Total Expenditures/Appropriations	\$117,189	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Total Financing Uses	\$117,189	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Revenue	\$168,563	\$125,000	\$5,000	\$5,000	\$—	—%
Total Revenue	\$168,563	\$125,000	\$5,000	\$5,000	\$—	—%
Total Use of Fund Balance	\$253,951	\$253,951	\$276,762	\$305,325	\$28,563	10.3%
Total Financing Sources	\$422,514	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Net Cost	\$(305,324)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$117,189	\$377,951	\$280,762	\$309,325	\$28,563	10.2%
Other Charges	\$—	\$1,000	\$1,000	\$1,000	\$—	—%
Gross Expenditures/Appropriations	\$117,189	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Total Expenditures/Appropriations	\$117,189	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Total Financing Uses	\$117,189	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Taxes	\$147,034	\$120,000	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$21,529	\$5,000	\$5,000	\$5,000	\$—	—%
Revenue	\$168,563	\$125,000	\$5,000	\$5,000	\$—	—%
Total Revenue	\$168,563	\$125,000	\$5,000	\$5,000	\$—	—%
Fund Balance	\$253,951	\$253,951	\$276,762	\$305,325	\$28,563	10.3%
Total Use of Fund Balance	\$253,951	\$253,951	\$276,762	\$305,325	\$28,563	10.3%
Total Financing Sources	\$422,514	\$378,951	\$281,762	\$310,325	\$28,563	10.1%
Net Cost	\$(305,324)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

Mather Landscape Maint CFD

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Mather Landscape Maintenance CFD	\$192,164	\$523,958	\$301,798	\$318,436	\$16,638	5.5%
Gross Expenditures/Appropriations	\$192,164	\$523,958	\$301,798	\$318,436	\$16,638	5.5%
Total Expenditures/Appropriations	\$192,164	\$523,958	\$301,798	\$318,436	\$16,638	5.5%
Provision for Reserves	\$—	\$—	\$200,000	\$200,000	\$—	—%
Total Financing Uses	\$192,164	\$523,958	\$501,798	\$518,436	\$16,638	3.3%
Revenue	\$184,813	\$178,080	\$176,030	\$179,908	\$3,878	2.2%
Total Revenue	\$184,813	\$178,080	\$176,030	\$179,908	\$3,878	2.2%
Total Use of Fund Balance	\$345,878	\$345,878	\$325,768	\$338,528	\$12,760	3.9%
Total Financing Sources	\$530,691	\$523,958	\$501,798	\$518,436	\$16,638	3.3%
Net Cost	\$(338,528)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$30,337	\$360,913	\$133,925	\$150,563	\$16,638	12.4%
Other Charges	\$782	\$2,000	\$2,000	\$2,000	\$—	—%
Interfund Charges	\$161,045	\$161,045	\$165,873	\$165,873	\$—	—%
Gross Expenditures/Appropriations	\$192,164	\$523,958	\$301,798	\$318,436	\$16,638	5.5%
Total Expenditures/Appropriations	\$192,164	\$523,958	\$301,798	\$318,436	\$16,638	5.5%
Provision for Reserves	\$—	\$—	\$200,000	\$200,000	\$—	—%
Total Financing Uses	\$192,164	\$523,958	\$501,798	\$518,436	\$16,638	3.3%
Taxes	\$—	\$161,824	\$166,030	\$169,908	\$3,878	2.3%
Revenue from Use Of Money & Property	\$22,415	\$16,256	\$10,000	\$10,000	\$—	—%
Charges for Services	\$162,398	\$—	\$—	\$—	\$—	—%
Revenue	\$184,813	\$178,080	\$176,030	\$179,908	\$3,878	2.2%
Total Revenue	\$184,813	\$178,080	\$176,030	\$179,908	\$3,878	2.2%
Fund Balance	\$345,878	\$345,878	\$325,768	\$338,528	\$12,760	3.9%
Total Use of Fund Balance	\$345,878	\$345,878	\$325,768	\$338,528	\$12,760	3.9%
Total Financing Sources	\$530,691	\$523,958	\$501,798	\$518,436	\$16,638	3.3%
Net Cost	\$(338,528)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- A higher available fund balance.
- An increase in services and supplies to fund the landscape, bike and pedestrian trail and fire break maintenance services.

The change in total revenue is due to:

- An increase in planned special tax revenue as presented in the levy reports for Fiscal Year 2025-26.

Mather PFFP

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Program						
Mather Public Facilities Financing Plan	\$350	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Gross Expenditures/Appropriations	\$350	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Total Expenditures/Appropriations	\$350	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Total Financing Uses	\$350	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Revenue	\$40,054	\$5,000	\$5,000	\$5,000	\$—	—%
Total Revenue	\$40,054	\$5,000	\$5,000	\$5,000	\$—	—%
Total Use of Fund Balance	\$834,551	\$834,551	\$829,796	\$874,256	\$44,460	5.4%
Total Financing Sources	\$874,605	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Net Cost	\$(874,256)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$350	\$721,001	\$716,246	\$760,706	\$44,460	6.2%
Other Charges	\$—	\$118,550	\$118,550	\$118,550	\$—	—%
Gross Expenditures/Appropriations	\$350	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Total Expenditures/Appropriations	\$350	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Total Financing Uses	\$350	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Revenue from Use Of Money & Property	\$40,054	\$5,000	\$5,000	\$5,000	\$—	—%
Revenue	\$40,054	\$5,000	\$5,000	\$5,000	\$—	—%
Total Revenue	\$40,054	\$5,000	\$5,000	\$5,000	\$—	—%
Fund Balance	\$834,551	\$834,551	\$829,796	\$874,256	\$44,460	5.4%
Total Use of Fund Balance	\$834,551	\$834,551	\$829,796	\$874,256	\$44,460	5.4%
Total Financing Sources	\$874,605	\$839,551	\$834,796	\$879,256	\$44,460	5.3%
Net Cost	\$(874,256)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in professional service expenditures due to a higher available fund balance.

McClellan CFD 2004-1

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
McClellan Park CFD No. 2004-1	\$132,845	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Gross Expenditures/Appropriations	\$132,845	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Total Expenditures/Appropriations	\$132,845	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Total Financing Uses	\$132,845	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Revenue	\$175,201	\$163,000	\$162,335	\$162,335	\$—	—%
Total Revenue	\$175,201	\$163,000	\$162,335	\$162,335	\$—	—%
Total Use of Fund Balance	\$809,605	\$809,605	\$857,786	\$851,961	\$(5,825)	(0.7)%
Total Financing Sources	\$984,806	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Net Cost	\$(851,961)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$132,845	\$573,458	\$597,446	\$590,741	\$(6,705)	(1.1)%
Other Charges	\$—	\$399,147	\$422,675	\$423,555	\$880	0.2%
Gross Expenditures/Appropriations	\$132,845	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Total Expenditures/Appropriations	\$132,845	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Total Financing Uses	\$132,845	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Taxes	\$164,954	\$148,000	\$156,335	\$156,335	\$—	—%
Revenue from Use Of Money & Property	\$10,247	\$15,000	\$6,000	\$6,000	\$—	—%
Revenue	\$175,201	\$163,000	\$162,335	\$162,335	\$—	—%
Total Revenue	\$175,201	\$163,000	\$162,335	\$162,335	\$—	—%
Fund Balance	\$809,605	\$809,605	\$857,786	\$851,961	\$(5,825)	(0.7)%
Total Use of Fund Balance	\$809,605	\$809,605	\$857,786	\$851,961	\$(5,825)	(0.7)%
Total Financing Sources	\$984,806	\$972,605	\$1,020,121	\$1,014,296	\$(5,825)	(0.6)%
Net Cost	\$(851,961)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A reduction in other operating expenses due to a decrease in available fund balance.
- An increase in reimbursements to mirror remaining costs in the facilities acquisition agreement.

Metro Air Park 2001 CFD 2000-1

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Program						
Metro Air Park 2001 CFD No. 2000-1	\$3,955,003	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Gross Expenditures/Appropriations	\$3,955,003	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Total Expenditures/Appropriations	\$3,955,003	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Total Financing Uses	\$3,955,003	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Revenue	\$6,699,430	\$3,819,280	\$4,926,340	\$6,259,567	\$1,333,227	27.1%
Total Revenue	\$6,699,430	\$3,819,280	\$4,926,340	\$6,259,567	\$1,333,227	27.1%
Total Use of Fund Balance	\$32,220,585	\$32,220,585	\$33,155,258	\$34,965,011	\$1,809,753	5.5%
Total Financing Sources	\$38,920,015	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Net Cost	\$(34,965,011)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$3,954,582	\$25,293,939	\$37,074,598	\$40,217,578	\$3,142,980	8.5%
Other Charges	\$421	\$9,745,926	\$7,000	\$7,000	\$—	—%
Interfund Charges	\$—	\$1,000,000	\$1,000,000	\$1,000,000	\$—	—%
Gross Expenditures/Appropriations	\$3,955,003	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Total Expenditures/Appropriations	\$3,955,003	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Total Financing Uses	\$3,955,003	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Taxes	\$2,292,900	\$1,984,280	\$2,071,940	\$2,071,940	\$—	—%
Revenue from Use Of Money & Property	\$4,376,171	\$35,000	\$1,010,000	\$1,010,000	\$—	—%
Charges for Services	\$10,000	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$20,359	\$1,800,000	\$1,844,400	\$3,177,627	\$1,333,227	72.3%
Revenue	\$6,699,430	\$3,819,280	\$4,926,340	\$6,259,567	\$1,333,227	27.1%
Total Revenue	\$6,699,430	\$3,819,280	\$4,926,340	\$6,259,567	\$1,333,227	27.1%
Fund Balance	\$32,220,585	\$32,220,585	\$33,155,258	\$34,965,011	\$1,809,753	5.5%
Total Use of Fund Balance	\$32,220,585	\$32,220,585	\$33,155,258	\$34,965,011	\$1,809,753	5.5%
Total Financing Sources	\$38,920,015	\$36,039,865	\$38,081,598	\$41,224,578	\$3,142,980	8.3%
Net Cost	\$(34,965,011)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.
- An increase in funds available for construction costs and public works services primarily resulting from the timing of payments for construction projects.

The change in total revenue is due to:

- An increase in additional funds from the Metro Air Park Enhanced Infrastructure Financing District due to a timing of change in the flow of funds.

Metro Air Park Impact Fees

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Metro Air Park Impact Fees	\$12,620,752	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Gross Expenditures/Appropriations	\$12,620,752	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Total Expenditures/Appropriations	\$12,620,752	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Total Financing Uses	\$12,620,752	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Revenue	\$2,768,405	\$405,000	\$405,000	\$1,805,000	\$1,400,000	345.7%
Total Interfund Reimbursements	\$—	\$1,000,000	\$1,000,000	\$1,000,000	\$—	—%
Total Revenue	\$2,768,405	\$1,405,000	\$1,405,000	\$2,805,000	\$1,400,000	99.6%
Total Use of Fund Balance	\$39,651,595	\$39,651,595	\$30,381,807	\$29,799,247	\$(582,560)	(1.9)%
Total Financing Sources	\$42,420,000	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Net Cost	\$(29,799,247)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$262,381	\$13,846,039	\$13,877,039	\$15,201,065	\$1,324,026	9.5%
Other Charges	\$12,358,371	\$27,210,556	\$17,909,768	\$17,403,182	\$(506,586)	(2.8)%
Gross Expenditures/Appropriations	\$12,620,752	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Total Expenditures/Appropriations	\$12,620,752	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Total Financing Uses	\$12,620,752	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Revenue from Use Of Money & Property	\$1,494,215	\$205,000	\$205,000	\$205,000	\$—	—%
Charges for Services	\$1,274,190	\$200,000	\$200,000	\$1,600,000	\$1,400,000	700.0%
Revenue	\$2,768,405	\$405,000	\$405,000	\$1,805,000	\$1,400,000	345.7%
Other Interfund Reimbursements	\$—	\$1,000,000	\$1,000,000	\$1,000,000	\$—	—%
Total Interfund Reimbursements	\$—	\$1,000,000	\$1,000,000	\$1,000,000	\$—	—%
Total Revenue	\$2,768,405	\$1,405,000	\$1,405,000	\$2,805,000	\$1,400,000	99.6%
Fund Balance	\$39,651,595	\$39,651,595	\$30,381,807	\$29,799,247	\$(582,560)	(1.9)%
Total Use of Fund Balance	\$39,651,595	\$39,651,595	\$30,381,807	\$29,799,247	\$(582,560)	(1.9)%
Total Financing Sources	\$42,420,000	\$41,056,595	\$31,786,807	\$32,604,247	\$817,440	2.6%
Net Cost	\$(29,799,247)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A decrease in projected reimbursements reflecting updated prior reimbursements already paid out.
- An increase in other professional services due to higher than anticipated development fees collected.

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

- An increase in development fee revenues collected within the first period of Fiscal Year 25-26.

Metro Air Park Services Tax

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Metro Air Park Services Tax	\$401,604	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Gross Expenditures/Appropriations	\$401,604	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Total Expenditures/Appropriations	\$401,604	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Total Financing Uses	\$401,604	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Revenue	\$243,203	\$223,815	\$213,500	\$227,890	\$14,390	6.7%
Total Interfund Reimbursements	\$275,525	\$275,525	\$219,705	\$179,390	\$(40,315)	(18.3)%
Total Revenue	\$518,728	\$499,340	\$433,205	\$407,280	\$(25,925)	(6.0)%
Total Use of Fund Balance	\$896,202	\$896,202	\$975,778	\$992,698	\$16,920	1.7%
Total Financing Sources	\$1,414,930	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Net Cost	\$(1,013,326)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$126,079	\$1,120,017	\$1,189,278	\$1,220,588	\$31,310	2.6%
Interfund Charges	\$275,525	\$275,525	\$219,705	\$179,390	\$(40,315)	(18.3)%
Gross Expenditures/Appropriations	\$401,604	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Total Expenditures/Appropriations	\$401,604	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Total Financing Uses	\$401,604	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Taxes	\$204,349	\$219,815	\$210,000	\$224,390	\$14,390	6.9%
Revenue from Use Of Money & Property	\$38,854	\$4,000	\$3,500	\$3,500	\$—	—%
Revenue	\$243,203	\$223,815	\$213,500	\$227,890	\$14,390	6.7%
Other Interfund Reimbursements	\$275,525	\$275,525	\$219,705	\$179,390	\$(40,315)	(18.3)%
Total Interfund Reimbursements	\$275,525	\$275,525	\$219,705	\$179,390	\$(40,315)	(18.3)%
Total Revenue	\$518,728	\$499,340	\$433,205	\$407,280	\$(25,925)	(6.0)%
Fund Balance	\$896,202	\$896,202	\$975,778	\$992,698	\$16,920	1.7%
Total Use of Fund Balance	\$896,202	\$896,202	\$975,778	\$992,698	\$16,920	1.7%
Total Financing Sources	\$1,414,930	\$1,395,542	\$1,408,983	\$1,399,978	\$(9,005)	(0.6)%
Net Cost	\$(1,013,326)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- An increase in public works services.
- A decrease in intrafund reimbursements for future roadway facilities offset by a slight increase in intrafund reimbursements for landscape maintenance and roadway maintenance to match the levy report for Fiscal Year 2025-26.

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

- An increase in Special Taxes offset by a decrease in internal transfers in from within the budget unit.

North Vineyard Station Specific Plan

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
North Vineyard Station	\$752,741	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Gross Expenditures/Appropriations	\$752,741	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Total Expenditures/Appropriations	\$752,741	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Total Financing Uses	\$752,741	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Revenue	\$639,017	\$46,000	\$36,000	\$36,000	\$—	—%
Total Interfund Reimbursements	\$171,368	\$171,369	\$—	\$—	\$—	—%
Total Revenue	\$810,385	\$217,369	\$36,000	\$36,000	\$—	—%
Total Use of Fund Balance	\$5,922,059	\$5,922,059	\$5,218,528	\$5,979,704	\$761,176	14.6%
Total Financing Sources	\$6,732,444	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Net Cost	\$(5,979,704)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$752,741	\$4,145,767	\$3,250,867	\$3,461,269	\$210,402	6.5%
Other Charges	\$—	\$1,993,661	\$2,003,661	\$2,554,435	\$550,774	27.5%
Gross Expenditures/Appropriations	\$752,741	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Total Expenditures/Appropriations	\$752,741	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Total Financing Uses	\$752,741	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Revenue from Use Of Money & Property	\$248,017	\$16,000	\$16,000	\$16,000	\$—	—%
Charges for Services	\$391,000	\$30,000	\$20,000	\$20,000	\$—	—%
Revenue	\$639,017	\$46,000	\$36,000	\$36,000	\$—	—%
Other Interfund Reimbursements	\$171,368	\$171,369	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$171,368	\$171,369	\$—	\$—	\$—	—%
Total Revenue	\$810,385	\$217,369	\$36,000	\$36,000	\$—	—%
Fund Balance	\$5,922,059	\$5,922,059	\$5,218,528	\$5,979,704	\$761,176	14.6%
Total Use of Fund Balance	\$5,922,059	\$5,922,059	\$5,218,528	\$5,979,704	\$761,176	14.6%
Total Financing Sources	\$6,732,444	\$6,139,428	\$5,254,528	\$6,015,704	\$761,176	14.5%
Net Cost	\$(5,979,704)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- A higher available fund balance.
- An increase in assumed reimbursements and other operating expenses due to a higher than anticipated interest income and development fee collections.

North Vineyard Station CFDs

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
North Vineyard Station CFD #1	\$318,562	\$3,016,612	\$3,804,361	\$3,656,860	\$(147,501)	(3.9)%
North Vineyard Station CFD #2	\$1,066,289	\$3,038,874	\$2,196,099	\$2,099,387	\$(96,712)	(4.4)%
Gross Expenditures/Appropriations	\$1,384,852	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Total Expenditures/Appropriations	\$1,384,852	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Total Financing Uses	\$1,384,852	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Revenue	\$1,076,002	\$918,746	\$907,446	\$928,356	\$20,910	2.3%
Total Revenue	\$1,076,002	\$918,746	\$907,446	\$928,356	\$20,910	2.3%
Total Use of Fund Balance	\$5,136,740	\$5,136,740	\$5,093,014	\$4,827,891	\$(265,123)	(5.2)%
Total Financing Sources	\$6,212,742	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Net Cost	\$(4,827,891)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$528,904	\$2,441,271	\$4,107,221	\$3,813,498	\$(293,723)	(7.2)%
Other Charges	\$855,948	\$3,614,215	\$1,893,239	\$1,942,749	\$49,510	2.6%
Gross Expenditures/Appropriations	\$1,384,852	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Total Expenditures/Appropriations	\$1,384,852	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Total Financing Uses	\$1,384,852	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Taxes	\$1,010,917	\$814,246	\$882,946	\$903,856	\$20,910	2.4%
Revenue from Use Of Money & Property	\$65,085	\$104,500	\$24,500	\$24,500	\$—	—%
Revenue	\$1,076,002	\$918,746	\$907,446	\$928,356	\$20,910	2.3%
Total Revenue	\$1,076,002	\$918,746	\$907,446	\$928,356	\$20,910	2.3%
Fund Balance	\$5,136,740	\$5,136,740	\$5,093,014	\$4,827,891	\$(265,123)	(5.2)%
Total Use of Fund Balance	\$5,136,740	\$5,136,740	\$5,093,014	\$4,827,891	\$(265,123)	(5.2)%
Total Financing Sources	\$6,212,742	\$6,055,486	\$6,000,460	\$5,756,247	\$(244,213)	(4.1)%
Net Cost	\$(4,827,891)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections.

North Vineyard Station CFD #1

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$318,562	\$2,230,584	\$3,804,361	\$3,656,860	\$(147,501)	(3.9)%
Other Charges	\$—	\$786,028	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$318,562	\$3,016,612	\$3,804,361	\$3,656,860	\$(147,501)	(3.9)%
Total Expenditures/ Appropriations	\$318,562	\$3,016,612	\$3,804,361	\$3,656,860	\$(147,501)	(3.9)%
Total Financing Uses	\$318,562	\$3,016,612	\$3,804,361	\$3,656,860	\$(147,501)	(3.9)%
Taxes	\$859,968	\$703,929	\$749,404	\$768,962	\$19,558	2.6%
Revenue from Use Of Money & Property	\$33,809	\$1,000	\$1,000	\$1,000	\$—	—%
Revenue	\$893,777	\$704,929	\$750,404	\$769,962	\$19,558	2.6%
Total Revenue	\$893,777	\$704,929	\$750,404	\$769,962	\$19,558	2.6%
Fund Balance	\$2,311,683	\$2,311,683	\$3,053,957	\$2,886,898	\$(167,059)	(5.5)%
Total Use of Fund Balance	\$2,311,683	\$2,311,683	\$3,053,957	\$2,886,898	\$(167,059)	(5.5)%
Total Financing Sources	\$3,205,460	\$3,016,612	\$3,804,361	\$3,656,860	\$(147,501)	(3.9)%
Net Cost	\$(2,886,898)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A lower available fund balance.

The change in total revenue is due to:

- An increase in Special Taxes based on planned levies.

North Vineyard Station CFD #2

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$210,341	\$210,687	\$302,860	\$156,638	\$(146,222)	(48.3)%
Other Charges	\$855,948	\$2,828,187	\$1,893,239	\$1,942,749	\$49,510	2.6%
Gross Expenditures/ Appropriations	\$1,066,289	\$3,038,874	\$2,196,099	\$2,099,387	\$(96,712)	(4.4)%
Total Expenditures/ Appropriations	\$1,066,289	\$3,038,874	\$2,196,099	\$2,099,387	\$(96,712)	(4.4)%
Total Financing Uses	\$1,066,289	\$3,038,874	\$2,196,099	\$2,099,387	\$(96,712)	(4.4)%
Taxes	\$150,949	\$110,317	\$133,542	\$134,894	\$1,352	1.0%
Revenue from Use Of Money & Property	\$31,276	\$103,500	\$23,500	\$23,500	\$—	—%
Revenue	\$182,225	\$213,817	\$157,042	\$158,394	\$1,352	0.9%
Total Revenue	\$182,225	\$213,817	\$157,042	\$158,394	\$1,352	0.9%
Fund Balance	\$2,825,057	\$2,825,057	\$2,039,057	\$1,940,993	\$(98,064)	(4.8)%
Total Use of Fund Balance	\$2,825,057	\$2,825,057	\$2,039,057	\$1,940,993	\$(98,064)	(4.8)%
Total Financing Sources	\$3,007,282	\$3,038,874	\$2,196,099	\$2,099,387	\$(96,712)	(4.4)%
Net Cost	\$(1,940,993)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A lower available fund balance.

The change in total revenue is due to:

- An increase in Special Taxes.

Park Meadows CFD-Bond Proceeds

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Park Meadows CFD	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Gross Expenditures/Appropriations	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Total Expenditures/Appropriations	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Total Financing Uses	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Revenue	\$92,907	\$77,000	\$77,000	\$77,000	\$—	—%
Total Revenue	\$92,907	\$77,000	\$77,000	\$77,000	\$—	—%
Total Use of Fund Balance	\$123,413	\$123,413	\$149,547	\$154,170	\$4,623	3.1%
Total Financing Sources	\$216,320	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Net Cost	\$(154,170)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Gross Expenditures/Appropriations	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Total Expenditures/Appropriations	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Total Financing Uses	\$62,150	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Taxes	\$76,363	\$75,000	\$75,000	\$75,000	\$—	—%
Revenue from Use Of Money & Property	\$16,544	\$2,000	\$2,000	\$2,000	\$—	—%
Revenue	\$92,907	\$77,000	\$77,000	\$77,000	\$—	—%
Total Revenue	\$92,907	\$77,000	\$77,000	\$77,000	\$—	—%
Fund Balance	\$123,413	\$123,413	\$149,547	\$154,170	\$4,623	3.1%
Total Use of Fund Balance	\$123,413	\$123,413	\$149,547	\$154,170	\$4,623	3.1%
Total Financing Sources	\$216,320	\$200,413	\$226,547	\$231,170	\$4,623	2.0%
Net Cost	\$(154,170)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

Vineyard Public Facilities Financing Plan

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Vineyard	\$139,843	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Gross Expenditures/Appropriations	\$139,843	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Total Expenditures/Appropriations	\$139,843	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Total Financing Uses	\$139,843	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Revenue	\$3,275,748	\$2,673,961	\$2,653,961	\$2,653,961	\$—	—%
Total Revenue	\$3,275,748	\$2,673,961	\$2,653,961	\$2,653,961	\$—	—%
Total Use of Fund Balance	\$11,840,889	\$11,840,889	\$13,119,138	\$14,976,795	\$1,857,657	14.2%
Total Financing Sources	\$15,116,637	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Net Cost	\$(14,976,794)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$139,843	\$14,064,850	\$15,323,099	\$17,180,756	\$1,857,657	12.1%
Other Charges	\$—	\$450,000	\$450,000	\$450,000	\$—	—%
Gross Expenditures/Appropriations	\$139,843	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Total Expenditures/Appropriations	\$139,843	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Total Financing Uses	\$139,843	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Revenue from Use Of Money & Property	\$611,048	\$75,000	\$75,000	\$75,000	\$—	—%
Intergovernmental Revenues	\$10,089	\$2,258,961	\$2,238,961	\$2,238,961	\$—	—%
Charges for Services	\$2,654,612	\$340,000	\$340,000	\$340,000	\$—	—%
Revenue	\$3,275,748	\$2,673,961	\$2,653,961	\$2,653,961	\$—	—%
Total Revenue	\$3,275,748	\$2,673,961	\$2,653,961	\$2,653,961	\$—	—%
Fund Balance	\$11,840,889	\$11,840,889	\$13,119,138	\$14,976,795	\$1,857,657	14.2%
Total Use of Fund Balance	\$11,840,889	\$11,840,889	\$13,119,138	\$14,976,795	\$1,857,657	14.2%
Total Financing Sources	\$15,116,637	\$14,514,850	\$15,773,099	\$17,630,756	\$1,857,657	11.8%
Net Cost	\$(14,976,794)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

Financing-Transfers/Reimbursement

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
General Fund Transfers to Other County Funds	\$31,031,697	\$26,121,851	\$8,309,893	\$8,946,138	\$636,245	7.7%
Gross Expenditures/Appropriations	\$31,031,697	\$26,121,851	\$8,309,893	\$8,946,138	\$636,245	7.7%
Total Expenditures/Appropriations	\$31,031,697	\$26,121,851	\$8,309,893	\$8,946,138	\$636,245	7.7%
Revenue	\$(1,083,431)	\$—	\$—	\$(2,525,293)	\$(2,525,293)	—%
Total Revenue	\$(1,083,431)	\$—	\$—	\$(2,525,293)	\$(2,525,293)	—%
Net Cost	\$32,115,128	\$26,121,851	\$8,309,893	\$11,471,431	\$3,161,538	38.0%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$31,031,697	\$26,121,851	\$8,309,893	\$8,946,138	\$636,245	7.7%
Gross Expenditures/Appropriations	\$31,031,697	\$26,121,851	\$8,309,893	\$8,946,138	\$636,245	7.7%
Total Expenditures/Appropriations	\$31,031,697	\$26,121,851	\$8,309,893	\$8,946,138	\$636,245	7.7%
Intergovernmental Revenues	\$(1,083,431)	\$—	\$—	\$(2,525,293)	\$(2,525,293)	—%
Revenue	\$(1,083,431)	\$—	\$—	\$(2,525,293)	\$(2,525,293)	—%
Total Revenue	\$(1,083,431)	\$—	\$—	\$(2,525,293)	\$(2,525,293)	—%
Net Cost	\$32,115,128	\$26,121,851	\$8,309,893	\$11,471,431	\$3,161,538	38.0%

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 transfer to the Transient-Occupancy Tax (TOT) Fund.
- New transfers to Economic Development and General Services for American Rescue Plan Act (ARPA) administration costs, funded with a release from the dedicated ARPA Administration reserve.

The change in total revenue is due to a negative revenue, reflecting all General Fund ARPA administration costs, which will be offset by a release from the dedicated ARPA Administration reserve.

Neighborhood Revitalization

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Affordable Housing	\$—	\$334,382	\$334,382	\$334,382	\$—	—%
Neighborhood Revitalization - Redevelopment	\$—	\$366,981	\$366,981	\$366,981	\$—	—%
Neighborhood Revitalization - Unrestricted	\$3,170,000	\$3,431,369	\$655,369	\$598,369	\$(57,000)	(8.7)%
Gross Expenditures/Appropriations	\$3,170,000	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Total Expenditures/Appropriations	\$3,170,000	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Total Financing Uses	\$3,170,000	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Revenue	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Total Revenue	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Total Use of Fund Balance	\$4,132,732	\$4,132,732	\$1,149,732	\$1,092,732	\$(57,000)	(5.0)%
Total Financing Sources	\$4,262,732	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Net Cost	\$(1,092,732)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$—	\$962,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Interfund Charges	\$3,170,000	\$3,170,000	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$3,170,000	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Total Expenditures/Appropriations	\$3,170,000	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Total Financing Uses	\$3,170,000	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Miscellaneous Revenues	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Revenue	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Total Revenue	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Fund Balance	\$4,132,732	\$4,132,732	\$1,149,732	\$1,092,732	\$(57,000)	(5.0)%
Total Use of Fund Balance	\$4,132,732	\$4,132,732	\$1,149,732	\$1,092,732	\$(57,000)	(5.0)%
Total Financing Sources	\$4,262,732	\$4,132,732	\$1,356,732	\$1,299,732	\$(57,000)	(4.2)%
Net Cost	\$(1,092,732)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Appropriations in this budget unit are matched to available funding.

Neighborhood Revitalization - Unrestricted

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$—	\$261,369	\$655,369	\$598,369	\$(57,000)	(8.7)%
Interfund Charges	\$3,170,000	\$3,170,000	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$3,170,000	\$3,431,369	\$655,369	\$598,369	\$(57,000)	(8.7)%
Total Expenditures/ Appropriations	\$3,170,000	\$3,431,369	\$655,369	\$598,369	\$(57,000)	(8.7)%
Total Financing Uses	\$3,170,000	\$3,431,369	\$655,369	\$598,369	\$(57,000)	(8.7)%
Miscellaneous Revenues	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Revenue	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Total Revenue	\$130,000	\$—	\$207,000	\$207,000	\$—	—%
Fund Balance	\$3,431,369	\$3,431,369	\$448,369	\$391,369	\$(57,000)	(12.7)%
Total Use of Fund Balance	\$3,431,369	\$3,431,369	\$448,369	\$391,369	\$(57,000)	(12.7)%
Total Financing Sources	\$3,561,369	\$3,431,369	\$655,369	\$598,369	\$(57,000)	(8.7)%
Net Cost	\$(391,369)	\$—	\$—	\$—	\$—	—%

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 due to prior year expenditures.

Non-Departmental Costs/General Fund

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Non-Departmental Costs/General Fund	\$25,619,104	\$25,129,020	\$25,639,201	\$25,714,201	\$75,000	0.3%
Gross Expenditures/Appropriations	\$25,619,104	\$25,129,020	\$25,639,201	\$25,714,201	\$75,000	0.3%
Total Expenditures/Appropriations	\$25,619,104	\$25,129,020	\$25,639,201	\$25,714,201	\$75,000	0.3%
Revenue	\$750	\$—	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$100,662	\$—	\$193,318	\$193,318	\$—	—%
Total Revenue	\$101,412	\$—	\$193,318	\$193,318	\$—	—%
Net Cost	\$25,517,691	\$25,129,020	\$25,445,883	\$25,520,883	\$75,000	0.3%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$446	\$2,500	\$—	\$—	\$—	—%
Services & Supplies	\$18,256,345	\$16,079,894	\$16,178,329	\$16,253,329	\$75,000	0.5%
Other Charges	\$107,727	\$2,454,980	\$2,415,985	\$2,415,985	\$—	—%
Interfund Charges	\$2,797,720	\$2,845,497	\$2,671,933	\$2,671,933	\$—	—%
Intrafund Charges	\$4,456,866	\$3,746,149	\$4,372,954	\$4,372,954	\$—	—%
Gross Expenditures/Appropriations	\$25,619,104	\$25,129,020	\$25,639,201	\$25,714,201	\$75,000	0.3%
Total Expenditures/Appropriations	\$25,619,104	\$25,129,020	\$25,639,201	\$25,714,201	\$75,000	0.3%
Revenue from Use Of Money & Property	\$750	\$—	\$—	\$—	\$—	—%
Revenue	\$750	\$—	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$100,662	\$—	\$193,318	\$193,318	\$—	—%
Total Interfund Reimbursements	\$100,662	\$—	\$193,318	\$193,318	\$—	—%
Total Revenue	\$101,412	\$—	\$193,318	\$193,318	\$—	—%
Net Cost	\$25,517,691	\$25,129,020	\$25,445,883	\$25,520,883	\$75,000	0.3%

Summary of Changes

The change in Net Cost is a result of a change in total appropriations due to the re-budgeting of prior year funds related to the Delta Conveyance Project.

Non-Departmental Revenues/General Fund

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Total Expenditures/Appropriations	\$—	\$—	\$—	\$—	\$—	—%
Revenue	\$924,848,540	\$892,290,240	\$928,285,164	\$930,444,068	\$2,158,904	0.2%
Total Interfund Reimbursements	\$12,950,369	\$15,101,227	\$14,464,429	\$14,464,429	\$—	—%
Total Revenue	\$937,798,909	\$907,391,467	\$942,749,593	\$944,908,497	\$2,158,904	0.2%
Net Cost	\$(937,798,909)	\$(907,391,467)	\$(942,749,593)	\$(944,908,497)	\$(2,158,904)	0.2%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Total Expenditures/Appropriations	\$—	\$—	\$—	\$—	\$—	—%
Taxes	\$855,479,169	\$827,277,358	\$860,178,934	\$864,540,119	\$4,361,185	0.5%
Licenses, Permits & Franchises	\$4,431,041	\$4,333,197	\$4,333,197	\$3,169,040	\$(1,164,157)	(26.9)%
Fines, Forfeitures & Penalties	\$8,065,005	\$8,375,000	\$8,375,000	\$8,375,000	\$—	—%
Revenue from Use Of Money & Property	\$18,626,439	\$14,700,000	\$14,700,000	\$13,300,000	\$(1,400,000)	(9.5)%
Intergovernmental Revenues	\$33,521,053	\$33,447,701	\$32,877,535	\$32,970,411	\$92,876	0.3%
Charges for Services	\$593	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$4,725,239	\$4,156,984	\$7,820,498	\$8,089,498	\$269,000	3.4%
Revenue	\$924,848,540	\$892,290,240	\$928,285,164	\$930,444,068	\$2,158,904	0.2%
Other Interfund Reimbursements	\$12,950,369	\$15,101,227	\$14,464,429	\$14,464,429	\$—	—%
Total Interfund Reimbursements	\$12,950,369	\$15,101,227	\$14,464,429	\$14,464,429	\$—	—%
Total Revenue	\$937,798,909	\$907,391,467	\$942,749,593	\$944,908,497	\$2,158,904	0.2%
Net Cost	\$(937,798,909)	\$(907,391,467)	\$(942,749,593)	\$(944,908,497)	\$(2,158,904)	0.2%

Summary of Changes

The change in Net Cost is a result of changes to total revenue which is due to:

- An increase in Unsecured Property Tax as a result of significant equipment additions to warehouse data centers by one of the County's largest taxpayers.
- An increase in projected Sales and Use Tax.

- A decrease in cable television franchise revenue as viewers turn to streaming services as an alternative to cable television.
- A decrease in projected Interest income from pooled investment earnings, resulting from cash balances that are expected to be lower as American Rescue Plan Act (ARPA) funds are spent down at a higher rate than in past year.

This budget unit shows a negative Net County Cost of \$944,908,497, which reflects the amount of discretionary revenue and reimbursements available to help fund Net County Cost

2004 Pension Obligation Bond-Debt Service

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
2004 Pension Obligation Bond - Debt Service	\$149,747,850	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Gross Expenditures/Appropriations	\$149,747,850	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Total Expenditures/Appropriations	\$149,747,850	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Total Financing Uses	\$149,747,850	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Revenue	\$149,876,014	\$149,036,984	\$127,969,736	\$127,969,736	\$—	—%
Total Revenue	\$149,876,014	\$149,036,984	\$127,969,736	\$127,969,736	\$—	—%
Total Use of Fund Balance	\$2,391,974	\$2,391,974	\$2,290,972	\$2,520,138	\$229,166	10.0%
Total Financing Sources	\$152,267,988	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Net Cost	\$(2,520,138)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,036,709	\$2,691,972	\$2,590,972	\$2,820,138	\$229,166	8.8%
Other Charges	\$148,711,141	\$148,736,986	\$127,669,736	\$127,669,736	\$—	—%
Gross Expenditures/Appropriations	\$149,747,850	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Total Expenditures/Appropriations	\$149,747,850	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Total Financing Uses	\$149,747,850	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Revenue from Use Of Money & Property	\$149,876,014	\$149,036,984	\$127,969,736	\$127,969,736	\$—	—%
Revenue	\$149,876,014	\$149,036,984	\$127,969,736	\$127,969,736	\$—	—%
Total Revenue	\$149,876,014	\$149,036,984	\$127,969,736	\$127,969,736	\$—	—%
Fund Balance	\$2,391,974	\$2,391,974	\$2,290,972	\$2,520,138	\$229,166	10.0%
Total Use of Fund Balance	\$2,391,974	\$2,391,974	\$2,290,972	\$2,520,138	\$229,166	10.0%
Total Financing Sources	\$152,267,988	\$151,428,958	\$130,260,708	\$130,489,874	\$229,166	0.2%
Net Cost	\$(2,520,138)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

2018 Refunding COPs-Debt Service

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
2018 Refunding COPs - Debt Service	\$9,867,732	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Gross Expenditures/Appropriations	\$9,867,732	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Total Expenditures/Appropriations	\$9,867,732	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Total Financing Uses	\$9,867,732	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Revenue	\$150,433	\$—	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$9,802,000	\$9,802,028	\$9,804,435	\$9,804,435	\$—	—%
Total Revenue	\$9,952,433	\$9,802,028	\$9,804,435	\$9,804,435	\$—	—%
Total Use of Fund Balance	\$547,485	\$547,485	\$506,327	\$632,186	\$125,859	24.9%
Total Financing Sources	\$10,499,918	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Net Cost	\$(632,186)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$212,064	\$687,513	\$646,387	\$772,246	\$125,859	19.5%
Other Charges	\$9,655,668	\$9,662,000	\$9,664,375	\$9,664,375	\$—	—%
Gross Expenditures/Appropriations	\$9,867,732	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Total Expenditures/Appropriations	\$9,867,732	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Total Financing Uses	\$9,867,732	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Revenue from Use Of Money & Property	\$150,433	\$—	\$—	\$—	\$—	—%
Revenue	\$150,433	\$—	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$9,802,000	\$9,802,028	\$9,804,435	\$9,804,435	\$—	—%
Total Interfund Reimbursements	\$9,802,000	\$9,802,028	\$9,804,435	\$9,804,435	\$—	—%
Total Revenue	\$9,952,433	\$9,802,028	\$9,804,435	\$9,804,435	\$—	—%
Fund Balance	\$547,485	\$547,485	\$506,327	\$632,186	\$125,859	24.9%
Total Use of Fund Balance	\$547,485	\$547,485	\$506,327	\$632,186	\$125,859	24.9%
Total Financing Sources	\$10,499,918	\$10,349,513	\$10,310,762	\$10,436,621	\$125,859	1.2%
Net Cost	\$(632,186)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

Reserve changes from the Approved Recommended Budget are detailed below:

- There are no changes to reserves.

2020 Refunding COPs-Debt Service

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
2020 Refunding COPs - Debt Service	\$3,965,386	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Gross Expenditures/Appropriations	\$3,965,386	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Total Expenditures/Appropriations	\$3,965,386	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Total Financing Uses	\$3,965,386	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Revenue	\$201,999	\$—	\$1,166,566	\$1,166,566	\$—	—%
Total Interfund Reimbursements	\$3,842,381	\$3,832,500	\$2,435,353	\$2,435,353	\$—	—%
Total Revenue	\$4,044,380	\$3,832,500	\$3,601,919	\$3,601,919	\$—	—%
Total Use of Fund Balance	\$369,581	\$369,581	\$399,423	\$448,576	\$49,153	12.3%
Total Financing Sources	\$4,413,961	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Net Cost	\$(448,575)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$227,886	\$464,581	\$269,342	\$318,495	\$49,153	18.2%
Other Charges	\$3,737,500	\$3,737,500	\$3,732,000	\$3,732,000	\$—	—%
Gross Expenditures/Appropriations	\$3,965,386	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Total Expenditures/Appropriations	\$3,965,386	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Total Financing Uses	\$3,965,386	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Revenue from Use Of Money & Property	\$201,999	\$—	\$52,956	\$52,956	\$—	—%
Charges for Services	\$—	\$—	\$1,113,610	\$1,113,610	\$—	—%
Revenue	\$201,999	\$—	\$1,166,566	\$1,166,566	\$—	—%
Other Interfund Reimbursements	\$3,842,381	\$3,832,500	\$2,435,353	\$2,435,353	\$—	—%
Total Interfund Reimbursements	\$3,842,381	\$3,832,500	\$2,435,353	\$2,435,353	\$—	—%
Total Revenue	\$4,044,380	\$3,832,500	\$3,601,919	\$3,601,919	\$—	—%
Fund Balance	\$369,581	\$369,581	\$399,423	\$448,576	\$49,153	12.3%
Total Use of Fund Balance	\$369,581	\$369,581	\$399,423	\$448,576	\$49,153	12.3%
Total Financing Sources	\$4,413,961	\$4,202,081	\$4,001,342	\$4,050,495	\$49,153	1.2%
Net Cost	\$(448,575)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

Reserve changes from the Approved Recommended Budget are detailed below:

- There are no changes to reserves.

Juvenile Courthouse Project-Debt Service

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
2003 COPs - Juvenile Courthouse - Debt Service	\$2,387,262	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Gross Expenditures/Appropriations	\$2,387,262	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Total Expenditures/Appropriations	\$2,387,262	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Total Financing Uses	\$2,387,262	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Revenue	\$166,581	\$—	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$2,249,282	\$2,249,282	\$2,250,419	\$2,250,419	\$—	—%
Total Revenue	\$2,415,863	\$2,249,282	\$2,250,419	\$2,250,419	\$—	—%
Total Use of Fund Balance	\$378,234	\$378,234	\$344,296	\$407,897	\$63,601	18.5%
Total Financing Sources	\$2,794,097	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Net Cost	\$(406,835)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$173,924	\$413,234	\$379,296	\$442,897	\$63,601	16.8%
Other Charges	\$2,213,338	\$2,214,282	\$2,215,419	\$2,215,419	\$—	—%
Gross Expenditures/Appropriations	\$2,387,262	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Total Expenditures/Appropriations	\$2,387,262	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Total Financing Uses	\$2,387,262	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Revenue from Use Of Money & Property	\$166,581	\$—	\$—	\$—	\$—	—%
Revenue	\$166,581	\$—	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$2,249,282	\$2,249,282	\$2,250,419	\$2,250,419	\$—	—%
Total Interfund Reimbursements	\$2,249,282	\$2,249,282	\$2,250,419	\$2,250,419	\$—	—%
Total Revenue	\$2,415,863	\$2,249,282	\$2,250,419	\$2,250,419	\$—	—%
Reserve Release	\$—	\$—	\$1,062	\$1,062	\$—	—%
Fund Balance	\$378,234	\$378,234	\$343,234	\$406,835	\$63,601	18.5%
Total Use of Fund Balance	\$378,234	\$378,234	\$344,296	\$407,897	\$63,601	18.5%
Total Financing Sources	\$2,794,097	\$2,627,516	\$2,594,715	\$2,658,316	\$63,601	2.5%
Net Cost	\$(406,835)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- A higher available fund balance.

Reserve changes from the Approved Recommended Budget are detailed below:

- There are no changes to reserves.

Public Safety Sales Tax

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Public Safety Sales Tax (Proposition 172)	\$171,036,420	\$173,062,330	\$175,204,175	\$175,204,175	\$—	—%
Gross Expenditures/Appropriations	\$171,036,420	\$173,062,330	\$175,204,175	\$175,204,175	\$—	—%
Total Expenditures/Appropriations	\$171,036,420	\$173,062,330	\$175,204,175	\$175,204,175	\$—	—%
Provision for Reserves	\$—	\$—	\$—	\$8,980	\$8,980	—%
Total Financing Uses	\$171,036,420	\$173,062,330	\$175,204,175	\$175,213,155	\$8,980	0.0%
Revenue	\$171,011,013	\$173,027,944	\$175,204,175	\$175,204,175	\$—	—%
Total Revenue	\$171,011,013	\$173,027,944	\$175,204,175	\$175,204,175	\$—	—%
Total Use of Fund Balance	\$34,386	\$34,386	\$—	\$8,980	\$8,980	—%
Total Financing Sources	\$171,045,399	\$173,062,330	\$175,204,175	\$175,213,155	\$8,980	0.0%
Net Cost	\$(8,979)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$171,036,420	\$173,062,330	\$175,204,175	\$175,204,175	\$—	—%
Gross Expenditures/Appropriations	\$171,036,420	\$173,062,330	\$175,204,175	\$175,204,175	\$—	—%
Total Expenditures/Appropriations	\$171,036,420	\$173,062,330	\$175,204,175	\$175,204,175	\$—	—%
Provision for Reserves	\$—	\$—	\$—	\$8,980	\$8,980	—%
Total Financing Uses	\$171,036,420	\$173,062,330	\$175,204,175	\$175,213,155	\$8,980	0.0%
Revenue from Use Of Money & Property	\$5,723	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$171,005,290	\$173,027,944	\$175,204,175	\$175,204,175	\$—	—%
Revenue	\$171,011,013	\$173,027,944	\$175,204,175	\$175,204,175	\$—	—%
Total Revenue	\$171,011,013	\$173,027,944	\$175,204,175	\$175,204,175	\$—	—%
Reserve Release	\$18,894	\$18,894	\$—	\$—	\$—	—%
Fund Balance	\$15,492	\$15,492	\$—	\$8,980	\$8,980	—%
Total Use of Fund Balance	\$34,386	\$34,386	\$—	\$8,980	\$8,980	—%
Total Financing Sources	\$171,045,399	\$173,062,330	\$175,204,175	\$175,213,155	\$8,980	0.0%
Net Cost	\$(8,979)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net significant changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Public Safety Sales Tax reserve has increased \$8,980.

Public Safety Sales Tax Allocations

	FY 2025-26 Approved Budget	FY 2025-26 Revised Recommended
Public Safety Sales Tax		
District Attorney	\$20,148,479	\$20,148,479
Probation	\$28,680,925	\$28,680,925
Sheriff	\$126,374,771	\$126,374,771
Public Safety Sales Tax Total	\$175,204,175	\$175,204,175

Teeter Plan

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Teeter Plan Debt Service	\$42,183,776	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Gross Expenditures/Appropriations	\$42,183,776	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Total Expenditures/Appropriations	\$42,183,776	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Total Financing Uses	\$42,183,776	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Revenue	\$42,410,714	\$45,779,091	\$45,779,091	\$49,655,072	\$3,875,981	8.5%
Total Revenue	\$42,410,714	\$45,779,091	\$45,779,091	\$49,655,072	\$3,875,981	8.5%
Total Use of Fund Balance	\$3,553,146	\$3,553,146	\$3,553,146	\$3,780,084	\$226,938	6.4%
Total Financing Sources	\$45,963,860	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Net Cost	\$(3,780,084)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$29,233,407	\$34,231,010	\$34,867,808	\$38,970,727	\$4,102,919	11.8%
Interfund Charges	\$12,950,369	\$15,101,227	\$14,464,429	\$14,464,429	\$—	—%
Gross Expenditures/Appropriations	\$42,183,776	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Total Expenditures/Appropriations	\$42,183,776	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Total Financing Uses	\$42,183,776	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Revenue from Use Of Money & Property	\$31,972	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$41,761,815	\$45,779,091	\$45,779,091	\$49,655,072	\$3,875,981	8.5%
Other Financing Sources	\$616,927	\$—	\$—	\$—	\$—	—%
Revenue	\$42,410,714	\$45,779,091	\$45,779,091	\$49,655,072	\$3,875,981	8.5%
Total Revenue	\$42,410,714	\$45,779,091	\$45,779,091	\$49,655,072	\$3,875,981	8.5%
Fund Balance	\$3,553,146	\$3,553,146	\$3,553,146	\$3,780,084	\$226,938	6.4%
Total Use of Fund Balance	\$3,553,146	\$3,553,146	\$3,553,146	\$3,780,084	\$226,938	6.4%
Total Financing Sources	\$45,963,860	\$49,332,237	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Net Cost	\$(3,780,084)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to higher debt service costs.

- In Fiscal Year 2025-26, the total requirement for the Teeter Plan debt service is \$53,435,156, consisting of \$38,970,727 for principal and interest payments and \$14,464,429 for transfer to the General Fund.

The change in total revenue is due to higher property tax delinquency.

Reserve changes for the Teeter Plan are captured in Schedule 4 of the State Schedules section of this budget document and in prior year State Schedules for their respective years.

Transient-Occupancy Tax

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Transient Occupancy Tax (TOT)	\$3,714,741	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Gross Expenditures/Appropriations	\$3,714,741	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Total Expenditures/Appropriations	\$3,714,741	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Total Financing Uses	\$3,714,741	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Revenue	\$65,704	\$50,000	\$50,000	\$50,000	\$—	—%
Total Interfund Reimbursements	\$3,404,133	\$3,362,509	\$3,588,781	\$3,459,015	\$(129,766)	(3.6)%
Total Revenue	\$3,469,837	\$3,412,509	\$3,638,781	\$3,509,015	\$(129,766)	(3.6)%
Total Use of Fund Balance	\$1,952,329	\$1,952,329	\$1,721,189	\$1,707,423	\$(13,766)	(0.8)%
Total Financing Sources	\$5,422,166	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Net Cost	\$(1,707,425)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$73,338	\$121,355	\$63,736	\$57,983	\$(5,753)	(9.0)%
Other Charges	\$3,550,822	\$5,168,483	\$5,221,234	\$5,083,455	\$(137,779)	(2.6)%
Interfund Charges	\$90,582	\$75,000	\$75,000	\$75,000	\$—	—%
Gross Expenditures/Appropriations	\$3,714,741	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Total Expenditures/Appropriations	\$3,714,741	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Total Financing Uses	\$3,714,741	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Revenue from Use Of Money & Property	\$65,704	\$50,000	\$50,000	\$50,000	\$—	—%
Revenue	\$65,704	\$50,000	\$50,000	\$50,000	\$—	—%
Other Interfund Reimbursements	\$3,404,133	\$3,362,509	\$3,588,781	\$3,459,015	\$(129,766)	(3.6)%
Total Interfund Reimbursements	\$3,404,133	\$3,362,509	\$3,588,781	\$3,459,015	\$(129,766)	(3.6)%
Total Revenue	\$3,469,837	\$3,412,509	\$3,638,781	\$3,509,015	\$(129,766)	(3.6)%
Reserve Release	\$1	\$1	\$—	\$—	\$—	—%
Fund Balance	\$1,952,328	\$1,952,328	\$1,721,189	\$1,707,423	\$(13,766)	(0.8)%
Total Use of Fund Balance	\$1,952,329	\$1,952,329	\$1,721,189	\$1,707,423	\$(13,766)	(0.8)%
Total Financing Sources	\$5,422,166	\$5,364,838	\$5,359,970	\$5,216,438	\$(143,532)	(2.7)%
Net Cost	\$(1,707,425)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations and total revenue, including interfund reimbursements, is due to a decrease in re-budgeting of prior year projects.



Administrative Services

Table of Contents

County Clerk/Recorder	E-2
Clerk/Recorder Fees	BU 3241000 E-2
County Library	E-10
County Library	BU 6310000 E-10
Department Of Finance	E-12
Department Of Finance	BU 3230000 E-12
Department of Technology	E-15
Technology Cost Recovery Fee	BU 2180000 E-15
Emergency Services	E-17
Emergency Services	BU 7090000 E-17
OES-Restricted Revenues	BU 7091000 E-21
General Services	E-25
General Services	BU 7000000 E-25
Capital Construction	BU 3100000 E-33
Fixed Assets-Heavy Equipment	BU 2070000 E-47
General Services-Capital Outlay	BU 7080000 E-51
Parking Enterprise	BU 7990000 E-53
Personnel Services	E-54
Personnel Services	BU 6050000 E-54
Voter Registration And Elections	E-57
Voter Registration And Elections	BU 4410000 E-57

Clerk/Recorder Fees

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
E-Recording	\$118,278	\$124,736	\$124,736	\$124,736	\$—	—%
Hours	\$472,062	\$472,062	\$472,062	\$472,062	\$—	—%
Index	\$472,065	\$472,065	\$472,065	\$472,065	\$—	—%
Micrographics Conversion	\$184,573	\$402,475	\$402,475	\$402,475	\$—	—%
Modernization	\$3,474,132	\$6,493,875	\$6,273,911	\$6,273,911	\$—	—%
Vital Health Statistics	\$94,811	\$143,190	\$143,190	\$143,190	\$—	—%
Gross Expenditures/Appropriations	\$4,815,921	\$8,108,403	\$7,888,439	\$7,888,439	\$—	—%
Total Expenditures/Appropriations	\$4,815,921	\$8,108,403	\$7,888,439	\$7,888,439	\$—	—%
Provision for Reserves	\$5,662,744	\$5,662,744	\$279,091	\$762,104	\$483,013	173.1%
Total Financing Uses	\$10,478,665	\$13,771,147	\$8,167,530	\$8,650,543	\$483,013	5.9%
Revenue	\$3,187,304	\$2,290,000	\$2,600,000	\$2,600,000	\$—	—%
Total Revenue	\$3,187,304	\$2,290,000	\$2,600,000	\$2,600,000	\$—	—%
Total Use of Fund Balance	\$11,481,147	\$11,481,147	\$5,567,530	\$6,050,543	\$483,013	8.7%
Total Financing Sources	\$14,668,451	\$13,771,147	\$8,167,530	\$8,650,543	\$483,013	5.9%
Net Cost	\$(4,189,786)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$4,815,921	\$8,108,403	\$7,888,439	\$7,888,439	\$—	—%
Gross Expenditures/Appropriations	\$4,815,921	\$8,108,403	\$7,888,439	\$7,888,439	\$—	—%
Total Expenditures/Appropriations	\$4,815,921	\$8,108,403	\$7,888,439	\$7,888,439	\$—	—%
Provision for Reserves	\$5,662,744	\$5,662,744	\$279,091	\$762,104	\$483,013	173.1%
Total Financing Uses	\$10,478,665	\$13,771,147	\$8,167,530	\$8,650,543	\$483,013	5.9%
Revenue from Use Of Money & Property	\$1,156,007	\$205,000	\$670,000	\$670,000	\$—	—%
Charges for Services	\$2,031,297	\$2,085,000	\$1,930,000	\$1,930,000	\$—	—%
Revenue	\$3,187,304	\$2,290,000	\$2,600,000	\$2,600,000	\$—	—%
Total Revenue	\$3,187,304	\$2,290,000	\$2,600,000	\$2,600,000	\$—	—%
Reserve Release	\$459,742	\$459,742	\$3,611,186	\$1,860,757	\$(1,750,429)	(48.5)%
Fund Balance	\$11,021,405	\$11,021,405	\$1,956,344	\$4,189,786	\$2,233,442	114.2%
Total Use of Fund Balance	\$11,481,147	\$11,481,147	\$5,567,530	\$6,050,543	\$483,013	8.7%
Total Financing Sources	\$14,668,451	\$13,771,147	\$8,167,530	\$8,650,543	\$483,013	5.9%
Net Cost	\$(4,189,786)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

E-Recording

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$118,278	\$124,736	\$124,736	\$124,736	\$—	—%
Gross Expenditures/ Appropriations	\$118,278	\$124,736	\$124,736	\$124,736	\$—	—%
Total Expenditures/ Appropriations	\$118,278	\$124,736	\$124,736	\$124,736	\$—	—%
Provision for Reserves	\$217,776	\$217,776	\$217,329	\$298,004	\$80,675	37.1%
Total Financing Uses	\$336,054	\$342,512	\$342,065	\$422,740	\$80,675	23.6%
Revenue from Use Of Money & Property	\$175,536	\$20,000	\$80,000	\$80,000	\$—	—%
Charges for Services	\$205,746	\$225,000	\$200,000	\$200,000	\$—	—%
Revenue	\$381,282	\$245,000	\$280,000	\$280,000	\$—	—%
Total Revenue	\$381,282	\$245,000	\$280,000	\$280,000	\$—	—%
Fund Balance	\$97,512	\$97,512	\$62,065	\$142,740	\$80,675	130.0%
Total Use of Fund Balance	\$97,512	\$97,512	\$62,065	\$142,740	\$80,675	130.0%
Total Financing Sources	\$478,794	\$342,512	\$342,065	\$422,740	\$80,675	23.6%
Net Cost	\$(142,740)	\$—	\$—	\$—	\$—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- E-Recording (ERDS) Fees reserve has increased \$80,675.

Hours

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$472,062	\$472,062	\$472,062	\$472,062	\$—	—%
Gross Expenditures/ Appropriations	\$472,062	\$472,062	\$472,062	\$472,062	\$—	—%
Total Expenditures/ Appropriations	\$472,062	\$472,062	\$472,062	\$472,062	\$—	—%
Total Financing Uses	\$472,062	\$472,062	\$472,062	\$472,062	\$—	—%
Revenue from Use Of Money & Property	\$69,518	\$20,000	\$40,000	\$40,000	\$—	—%
Charges for Services	\$204,632	\$225,000	\$200,000	\$200,000	\$—	—%
Revenue	\$274,150	\$245,000	\$240,000	\$240,000	\$—	—%
Total Revenue	\$274,150	\$245,000	\$240,000	\$240,000	\$—	—%
Reserve Release	\$229,768	\$229,768	\$231,873	\$202,912	\$(28,961)	(12.5)%
Fund Balance	\$(2,706)	\$(2,706)	\$189	\$29,150	\$28,961	15,323.3%
Total Use of Fund Balance	\$227,062	\$227,062	\$232,062	\$232,062	\$—	—%
Total Financing Sources	\$501,212	\$472,062	\$472,062	\$472,062	\$—	—%
Net Cost	\$(29,150)	\$—	\$—	\$—	\$—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Hours Fees reserve has increased \$28,961.

Index

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$472,065	\$472,065	\$472,065	\$472,065	\$—	—%
Gross Expenditures/ Appropriations	\$472,065	\$472,065	\$472,065	\$472,065	\$—	—%
Total Expenditures/ Appropriations	\$472,065	\$472,065	\$472,065	\$472,065	\$—	—%
Total Financing Uses	\$472,065	\$472,065	\$472,065	\$472,065	\$—	—%
Revenue from Use Of Money & Property	\$69,356	\$20,000	\$40,000	\$40,000	\$—	—%
Charges for Services	\$206,038	\$225,000	\$200,000	\$200,000	\$—	—%
Revenue	\$275,394	\$245,000	\$240,000	\$240,000	\$—	—%
Total Revenue	\$275,394	\$245,000	\$240,000	\$240,000	\$—	—%
Reserve Release	\$229,974	\$229,974	\$229,840	\$201,671	\$(28,169)	(12.3)%
Fund Balance	\$(2,909)	\$(2,909)	\$2,225	\$30,394	\$28,169	1,266.0%
Total Use of Fund Balance	\$227,065	\$227,065	\$232,065	\$232,065	\$—	—%
Total Financing Sources	\$502,459	\$472,065	\$472,065	\$472,065	\$—	—%
Net Cost	\$(30,394)	\$—	\$—	\$—	\$—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Index Fees reserve has increased \$28,169.

Micrographics Conversion

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$184,573	\$402,475	\$402,475	\$402,475	\$—	—%
Gross Expenditures/ Appropriations	\$184,573	\$402,475	\$402,475	\$402,475	\$—	—%
Total Expenditures/ Appropriations	\$184,573	\$402,475	\$402,475	\$402,475	\$—	—%
Provision for Reserves	\$3,462,846	\$3,462,846	\$—	\$309,353	\$309,353	—%
Total Financing Uses	\$3,647,419	\$3,865,321	\$402,475	\$711,828	\$309,353	76.9%
Revenue from Use Of Money & Property	\$244,255	\$40,000	\$100,000	\$100,000	\$—	—%
Charges for Services	\$214,671	\$235,000	\$210,000	\$210,000	\$—	—%
Revenue	\$458,926	\$275,000	\$310,000	\$310,000	\$—	—%
Total Revenue	\$458,926	\$275,000	\$310,000	\$310,000	\$—	—%
Reserve Release	\$—	\$—	\$12,965	\$—	\$(12,965)	(100.0)%
Fund Balance	\$3,590,321	\$3,590,321	\$79,510	\$401,828	\$322,318	405.4%
Total Use of Fund Balance	\$3,590,321	\$3,590,321	\$92,475	\$401,828	\$309,353	334.5%
Total Financing Sources	\$4,049,247	\$3,865,321	\$402,475	\$711,828	\$309,353	76.9%
Net Cost	\$(401,828)	\$—	\$—	\$—	\$—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Micrographic Fees reserve has increased \$322,318.

Modernization

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$3,474,132	\$6,493,875	\$6,273,911	\$6,273,911	\$—	—%
Gross Expenditures/ Appropriations	\$3,474,132	\$6,493,875	\$6,273,911	\$6,273,911	\$—	—%
Total Expenditures/ Appropriations	\$3,474,132	\$6,493,875	\$6,273,911	\$6,273,911	\$—	—%
Provision for Reserves	\$1,876,649	\$1,876,649	\$—	\$—	\$—	—%
Total Financing Uses	\$5,350,781	\$8,370,524	\$6,273,911	\$6,273,911	\$—	—%
Revenue from Use Of Money & Property	\$572,156	\$100,000	\$400,000	\$400,000	\$—	—%
Charges for Services	\$1,000,838	\$1,025,000	\$950,000	\$950,000	\$—	—%
Revenue	\$1,572,994	\$1,125,000	\$1,350,000	\$1,350,000	\$—	—%
Total Revenue	\$1,572,994	\$1,125,000	\$1,350,000	\$1,350,000	\$—	—%
Reserve Release	\$—	\$—	\$3,136,508	\$1,456,174	\$(1,680,334)	(53.6)%
Fund Balance	\$7,245,524	\$7,245,524	\$1,787,403	\$3,467,737	\$1,680,334	94.0%
Total Use of Fund Balance	\$7,245,524	\$7,245,524	\$4,923,911	\$4,923,911	\$—	—%
Total Financing Sources	\$8,818,518	\$8,370,524	\$6,273,911	\$6,273,911	\$—	—%
Net Cost	\$(3,467,737)	\$—	\$—	\$—	\$—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Modernization Fees reserve has increased \$1,680,334.

Vital Health Statistics

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$94,811	\$143,190	\$143,190	\$143,190	\$—	—%
Gross Expenditures/ Appropriations	\$94,811	\$143,190	\$143,190	\$143,190	\$—	—%
Total Expenditures/ Appropriations	\$94,811	\$143,190	\$143,190	\$143,190	\$—	—%
Provision for Reserves	\$105,473	\$105,473	\$61,762	\$154,747	\$92,985	150.6%
Total Financing Uses	\$200,284	\$248,663	\$204,952	\$297,937	\$92,985	45.4%
Revenue from Use Of Money & Property	\$25,186	\$5,000	\$10,000	\$10,000	\$—	—%
Charges for Services	\$199,372	\$150,000	\$170,000	\$170,000	\$—	—%
Revenue	\$224,558	\$155,000	\$180,000	\$180,000	\$—	—%
Total Revenue	\$224,558	\$155,000	\$180,000	\$180,000	\$—	—%
Fund Balance	\$93,663	\$93,663	\$24,952	\$117,937	\$92,985	372.7%
Total Use of Fund Balance	\$93,663	\$93,663	\$24,952	\$117,937	\$92,985	372.7%
Total Financing Sources	\$318,221	\$248,663	\$204,952	\$297,937	\$92,985	45.4%
Net Cost	\$(117,937)	\$—	\$—	\$—	\$—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Vital Health (VH) Statistics Fees reserve has increased \$92,985.

County Library

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
County Library	\$1,391,418	\$1,415,816	\$1,357,260	\$1,358,411	\$1,151	0.1%
Gross Expenditures/Appropriations	\$1,391,418	\$1,415,816	\$1,357,260	\$1,358,411	\$1,151	0.1%
Total Expenditures/Appropriations	\$1,391,418	\$1,415,816	\$1,357,260	\$1,358,411	\$1,151	0.1%
Total Financing Uses	\$1,391,418	\$1,415,816	\$1,357,260	\$1,358,411	\$1,151	0.1%
Revenue	\$1,321,789	\$1,324,014	\$1,336,238	\$1,336,238	\$—	—%
Total Revenue	\$1,321,789	\$1,324,014	\$1,336,238	\$1,336,238	\$—	—%
Total Use of Fund Balance	\$91,802	\$91,802	\$21,022	\$22,173	\$1,151	5.5%
Total Financing Sources	\$1,413,591	\$1,415,816	\$1,357,260	\$1,358,411	\$1,151	0.1%
Net Cost	\$(22,173)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,391,418	\$1,415,816	\$1,357,260	\$1,358,411	\$1,151	0.1%
Gross Expenditures/Appropriations	\$1,391,418	\$1,415,816	\$1,357,260	\$1,358,411	\$1,151	0.1%
Total Expenditures/Appropriations	\$1,391,418	\$1,415,816	\$1,357,260	\$1,358,411	\$1,151	0.1%
Total Financing Uses	\$1,391,418	\$1,415,816	\$1,357,260	\$1,358,411	\$1,151	0.1%
Revenue from Use Of Money & Property	\$3,775	\$6,000	\$6,000	\$6,000	\$—	—%
Intergovernmental Revenues	\$1,318,014	\$1,318,014	\$1,330,238	\$1,330,238	\$—	—%
Revenue	\$1,321,789	\$1,324,014	\$1,336,238	\$1,336,238	\$—	—%
Total Revenue	\$1,321,789	\$1,324,014	\$1,336,238	\$1,336,238	\$—	—%
Fund Balance	\$91,802	\$91,802	\$21,022	\$22,173	\$1,151	5.5%
Total Use of Fund Balance	\$91,802	\$91,802	\$21,022	\$22,173	\$1,151	5.5%
Total Financing Sources	\$1,413,591	\$1,415,816	\$1,357,260	\$1,358,411	\$1,151	0.1%
Net Cost	\$(22,173)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in available year end fund balance, which may be used for capital maintenance projects such as roofing, heating, ventilation, and air conditioning projects.

Department Of Finance

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Administration	\$7,683,705	\$7,657,193	\$8,681,648	\$8,681,648	\$—	—%
Auditor-Controller	\$13,525,719	\$15,033,011	\$14,617,417	\$14,617,417	\$—	—%
Consolidated Utilities Billing and Service	\$10,279,284	\$11,012,184	\$11,041,422	\$11,041,422	\$—	—%
Revenue Recovery	\$9,372,831	\$10,135,779	\$10,182,875	\$10,182,875	\$—	—%
Tax Collection & Business Licensing	\$8,346,429	\$9,324,530	\$9,474,801	\$9,474,801	\$—	—%
Treasury and Investments	\$5,284,249	\$5,592,107	\$6,119,083	\$6,119,083	\$—	—%
Gross Expenditures/Appropriations	\$54,492,218	\$58,754,804	\$60,117,246	\$60,117,246	\$—	—%
Total Intrafund Reimbursements	\$(16,221,149)	\$(16,901,346)	\$(18,186,067)	\$(18,186,067)	\$—	—%
Total Expenditures/Appropriations	\$38,271,069	\$41,853,458	\$41,931,179	\$41,931,179	\$—	—%
Revenue	\$36,917,486	\$39,562,253	\$39,618,470	\$39,693,390	\$74,920	0.2%
Total Interfund Reimbursements	\$240	\$—	\$—	\$—	\$—	—%
Total Revenue	\$36,917,726	\$39,562,253	\$39,618,470	\$39,693,390	\$74,920	0.2%
Net Cost	\$1,353,343	\$2,291,205	\$2,312,709	\$2,237,789	\$(74,920)	(3.2)%
Positions	248.0	248.0	243.0	243.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$28,147,049	\$30,248,630	\$30,410,048	\$30,410,048	\$—	—%
Services & Supplies	\$14,784,544	\$16,278,932	\$16,674,642	\$16,674,642	\$—	—%
Other Charges	\$11,110	\$75,000	\$25,000	\$25,000	\$—	—%
Equipment	\$60,709	\$—	\$152,200	\$152,200	\$—	—%
Intrafund Charges	\$11,488,806	\$12,152,242	\$12,855,356	\$12,855,356	\$—	—%
Gross Expenditures/Appropriations	\$54,492,218	\$58,754,804	\$60,117,246	\$60,117,246	\$—	—%
Other Intrafund Reimbursements	\$(14,597,741)	\$(7,493,064)	\$(16,212,465)	\$(16,212,465)	\$—	—%
Intrafund Reimbursements within Department	\$(1,623,408)	\$(9,408,282)	\$(1,973,602)	\$(1,973,602)	\$—	—%
Total Intrafund Reimbursements	\$(16,221,149)	\$(16,901,346)	\$(18,186,067)	\$(18,186,067)	\$—	—%
Total Expenditures/Appropriations	\$38,271,069	\$41,853,458	\$41,931,179	\$41,931,179	\$—	—%
Licenses, Permits & Franchises	\$3,412,677	\$3,721,526	\$3,699,376	\$3,699,376	\$—	—%
Fines, Forfeitures & Penalties	\$9,731,377	\$7,707,660	\$7,802,856	\$7,802,856	\$—	—%
Intergovernmental Revenues	\$483,015	\$628,233	\$521,248	\$521,248	\$—	—%
Charges for Services	\$20,568,232	\$24,614,348	\$25,126,410	\$25,201,330	\$74,920	0.3%
Miscellaneous Revenues	\$2,718,285	\$2,890,486	\$2,468,580	\$2,468,580	\$—	—%
Other Financing Sources	\$3,901	\$—	\$—	\$—	\$—	—%
Revenue	\$36,917,486	\$39,562,253	\$39,618,470	\$39,693,390	\$74,920	0.2%
Other Interfund Reimbursements	\$240	\$—	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$240	\$—	\$—	\$—	\$—	—%
Total Revenue	\$36,917,726	\$39,562,253	\$39,618,470	\$39,693,390	\$74,920	0.2%
Net Cost	\$1,353,343	\$2,291,205	\$2,312,709	\$2,237,789	\$(74,920)	(3.2)%
Positions	248.0	248.0	243.0	243.0	—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Auditor-Controller

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$9,903,367	\$10,999,210	\$10,786,717	\$10,786,717	\$—	—%
Services & Supplies	\$1,043,249	\$1,162,671	\$1,198,023	\$1,198,023	\$—	—%
Equipment	\$32,674	\$—	\$54,303	\$54,303	\$—	—%
Intrafund Charges	\$2,985,154	\$2,871,130	\$3,064,622	\$3,064,622	\$—	—%
Cost of Goods Sold	\$(438,725)	\$—	\$(486,248)	\$(486,248)	\$—	—%
Gross Expenditures/ Appropriations	\$13,525,719	\$15,033,011	\$14,617,417	\$14,617,417	\$—	—%
Other Intrafund Reimbursements	\$(4,904,246)	\$(4,954,524)	\$(5,311,644)	\$(5,311,644)	\$—	—%
Intrafund Reimbursements within Department	\$(571,894)	\$(802,811)	\$(817,955)	\$(817,955)	\$—	—%
Total Intrafund Reimbursements	\$(5,476,140)	\$(5,757,335)	\$(6,129,599)	\$(6,129,599)	\$—	—%
Total Expenditures/ Appropriations	\$8,049,580	\$9,275,676	\$8,487,818	\$8,487,818	\$—	—%
Intergovernmental Revenues	\$59,840	\$628,233	\$35,000	\$35,000	\$—	—%
Charges for Services	\$6,351,511	\$6,465,374	\$6,321,576	\$6,396,496	\$74,920	1.2%
Miscellaneous Revenues	\$770,785	\$632,000	\$634,933	\$634,933	\$—	—%
Revenue	\$7,182,137	\$7,725,607	\$6,991,509	\$7,066,429	\$74,920	1.1%
Other Interfund Reimbursements	\$240	\$—	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$240	\$—	\$—	\$—	\$—	—%
Total Revenue	\$7,182,377	\$7,725,607	\$6,991,509	\$7,066,429	\$74,920	1.1%
Net Cost	\$867,203	\$1,550,069	\$1,496,309	\$1,421,389	\$(74,920)	(5.0)%
Positions	78.0	78.0	74.0	74.0	—	—%

Summary of Changes

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

The change in total revenue is due to adjustments in operating revenues to true-up prior year Net County Cost.

Technology Cost Recovery Fee

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Information Technology Recovery Fee	\$1,366,602	\$1,808,275	\$2,860,834	\$2,860,834	\$—	—%
Gross Expenditures/Appropriations	\$1,366,602	\$1,808,275	\$2,860,834	\$2,860,834	\$—	—%
Total Expenditures/Appropriations	\$1,366,602	\$1,808,275	\$2,860,834	\$2,860,834	\$—	—%
Provision for Reserves	\$724,536	\$724,536	\$—	\$—	\$—	—%
Total Financing Uses	\$2,091,138	\$2,532,811	\$2,860,834	\$2,860,834	\$—	—%
Revenue	\$2,065,977	\$1,948,886	\$2,053,000	\$2,053,000	\$—	—%
Total Revenue	\$2,065,977	\$1,948,886	\$2,053,000	\$2,053,000	\$—	—%
Total Use of Fund Balance	\$583,925	\$583,925	\$807,834	\$807,834	\$—	—%
Total Financing Sources	\$2,649,902	\$2,532,811	\$2,860,834	\$2,860,834	\$—	—%
Net Cost	\$(558,764)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,366,602	\$1,808,275	\$2,860,834	\$2,860,834	\$—	—%
Gross Expenditures/Appropriations	\$1,366,602	\$1,808,275	\$2,860,834	\$2,860,834	\$—	—%
Total Expenditures/Appropriations	\$1,366,602	\$1,808,275	\$2,860,834	\$2,860,834	\$—	—%
Provision for Reserves	\$724,536	\$724,536	\$—	\$—	\$—	—%
Total Financing Uses	\$2,091,138	\$2,532,811	\$2,860,834	\$2,860,834	\$—	—%
Licenses, Permits & Franchises	\$2,006,516	\$1,911,524	\$2,013,000	\$2,013,000	\$—	—%
Revenue from Use Of Money & Property	\$41,313	\$13,000	\$15,000	\$15,000	\$—	—%
Charges for Services	\$(29)	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$18,176	\$24,362	\$25,000	\$25,000	\$—	—%
Revenue	\$2,065,977	\$1,948,886	\$2,053,000	\$2,053,000	\$—	—%
Total Revenue	\$2,065,977	\$1,948,886	\$2,053,000	\$2,053,000	\$—	—%
Reserve Release	\$—	\$—	\$804,358	\$249,070	\$(555,288)	(69.0)%
Fund Balance	\$583,925	\$583,925	\$3,476	\$558,764	\$555,288	15,974.9%
Total Use of Fund Balance	\$583,925	\$583,925	\$807,834	\$807,834	\$—	—%
Total Financing Sources	\$2,649,902	\$2,532,811	\$2,860,834	\$2,860,834	\$—	—%
Net Cost	\$(558,764)	\$—	\$—	\$—	\$—	—%

Summary of Changes

There are no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are provided below:

- Technology Cost Recovery Fee reserve has increased \$555,288.

Emergency Services

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Grant Projects	\$4,408,911	\$12,161,848	\$8,066,315	\$9,919,856	\$1,853,541	23.0%
SacOES Admin	\$2,933,740	\$3,689,144	\$3,384,674	\$3,384,674	\$—	—%
Gross Expenditures/Appropriations	\$7,342,652	\$15,850,992	\$11,450,989	\$13,304,530	\$1,853,541	16.2%
Total Intrafund Reimbursements	\$(1,969,697)	\$(5,522,089)	\$(3,862,653)	\$(4,404,606)	\$(541,953)	14.0%
Total Expenditures/Appropriations	\$5,372,955	\$10,328,903	\$7,588,336	\$8,899,924	\$1,311,588	17.3%
Revenue	\$3,671,118	\$7,620,320	\$5,123,708	\$6,435,296	\$1,311,588	25.6%
Total Interfund Reimbursements	\$64,800	\$74,800	\$67,728	\$67,728	\$—	—%
Total Revenue	\$3,735,918	\$7,695,120	\$5,191,436	\$6,503,024	\$1,311,588	25.3%
Net Cost	\$1,637,037	\$2,633,783	\$2,396,900	\$2,396,900	\$—	—%
Positions	11.0	11.0	11.0	11.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$1,813,533	\$2,031,787	\$2,003,691	\$2,034,566	\$30,875	1.5%
Services & Supplies	\$2,109,490	\$6,312,201	\$4,617,617	\$5,128,695	\$511,078	11.1%
Other Charges	\$502,342	\$756,437	\$372,426	\$743,985	\$371,559	99.8%
Equipment	\$407,278	\$492,883	\$225,000	\$225,000	\$—	—%
Intrafund Charges	\$2,510,009	\$6,257,684	\$4,232,255	\$5,172,284	\$940,029	22.2%
Gross Expenditures/Appropriations	\$7,342,652	\$15,850,992	\$11,450,989	\$13,304,530	\$1,853,541	16.2%
Other Intrafund Reimbursements	\$(239,835)	\$(245,751)	\$(247,018)	\$(247,018)	\$—	—%
Intrafund Reimbursements within Department	\$(1,729,861)	\$(5,276,338)	\$(3,615,635)	\$(4,157,588)	\$(541,953)	15.0%
Total Intrafund Reimbursements	\$(1,969,697)	\$(5,522,089)	\$(3,862,653)	\$(4,404,606)	\$(541,953)	14.0%
Total Expenditures/Appropriations	\$5,372,955	\$10,328,903	\$7,588,336	\$8,899,924	\$1,311,588	17.3%
Intergovernmental Revenues	\$4,510,188	\$7,610,320	\$5,123,708	\$6,435,296	\$1,311,588	25.6%
Miscellaneous Revenues	\$(839,070)	\$10,000	\$—	\$—	\$—	—%
Revenue	\$3,671,118	\$7,620,320	\$5,123,708	\$6,435,296	\$1,311,588	25.6%
Other Interfund Reimbursements	\$64,800	\$74,800	\$67,728	\$67,728	\$—	—%
Total Interfund Reimbursements	\$64,800	\$74,800	\$67,728	\$67,728	\$—	—%
Total Revenue	\$3,735,918	\$7,695,120	\$5,191,436	\$6,503,024	\$1,311,588	25.3%
Net Cost	\$1,637,037	\$2,633,783	\$2,396,900	\$2,396,900	\$—	—%
Positions	11.0	11.0	11.0	11.0	—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Position counts have not changed from the Approved Recommended Budget; however, 1.0 FTE Limited Term Volunteer Program Specialist position included in the FY 2024-25 Approved Recommended Budget was mistakenly reallocated to a permanent position and filled. The position will be reallocated to limited term whenever that position vacates.

Grant Projects

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$71,473	\$—	\$—	\$30,875	\$30,875	—%
Services & Supplies	\$954,923	\$4,693,455	\$3,300,635	\$3,811,713	\$511,078	15.5%
Other Charges	\$502,342	\$756,437	\$372,426	\$743,985	\$371,559	99.8%
Equipment	\$407,278	\$492,883	\$225,000	\$225,000	\$—	—%
Intrafund Charges	\$2,472,895	\$6,219,073	\$4,168,254	\$5,108,283	\$940,029	22.6%
Gross Expenditures/ Appropriations	\$4,408,911	\$12,161,848	\$8,066,315	\$9,919,856	\$1,853,541	23.0%
Intrafund Reimbursements within Department	\$(1,729,861)	\$(5,231,338)	\$(3,570,635)	\$(4,112,588)	\$(541,953)	15.2%
Total Intrafund Reimbursements	\$(1,729,861)	\$(5,231,338)	\$(3,570,635)	\$(4,112,588)	\$(541,953)	15.2%
Total Expenditures/ Appropriations	\$2,679,050	\$6,930,510	\$4,495,680	\$5,807,268	\$1,311,588	29.2%
Intergovernmental Revenues	\$3,535,120	\$6,930,510	\$4,495,680	\$5,807,268	\$1,311,588	29.2%
Miscellaneous Revenues	\$(856,070)	\$—	\$—	\$—	\$—	—%
Revenue	\$2,679,050	\$6,930,510	\$4,495,680	\$5,807,268	\$1,311,588	29.2%
Total Revenue	\$2,679,050	\$6,930,510	\$4,495,680	\$5,807,268	\$1,311,588	29.2%
Net Cost	\$(0)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- An increase in extra help and related benefits, training, and contracts for work related to the 2025 Wildfire County Coordinator Program Grant.
- An increase in Department costs related to travel, plan updates, emergency alert and communications system maintenance and support, management and administration, Medical Reserve Corps supplies, and election safety and security project costs funded by the Federal Fiscal Year (FFY) 2024 State Homeland Security Grant Program (SHSGP).
- An increase in transfers out to the Sacramento County Sheriff's Office to fund initiatives that support national security and public safety.
- An increase in transfers to outside agencies for projects funded by the FFY 2024 SHSGP.

The change in total revenue is due to:

- Timing of approval of a 2025 Wildfire County Coordinator Program Grant.

- Timing of approval of projects related to FFY 2024 SHSGP funding approved by the Board.

OES-Restricted Revenues

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Advance Grants	\$64,800	\$373,634	\$308,562	\$313,363	\$4,801	1.6%
Emergency Response Systems	\$—	\$66,547	\$81,937	\$88,496	\$6,559	8.0%
Gross Expenditures/Appropriations	\$64,800	\$440,181	\$390,499	\$401,859	\$11,360	2.9%
Total Expenditures/Appropriations	\$64,800	\$440,181	\$390,499	\$401,859	\$11,360	2.9%
Total Financing Uses	\$64,800	\$440,181	\$390,499	\$401,859	\$11,360	2.9%
Revenue	\$31,043	\$19,454	\$14,888	\$14,888	\$—	—%
Total Revenue	\$31,043	\$19,454	\$14,888	\$14,888	\$—	—%
Total Use of Fund Balance	\$420,727	\$420,727	\$375,611	\$386,971	\$11,360	3.0%
Total Financing Sources	\$451,770	\$440,181	\$390,499	\$401,859	\$11,360	2.9%
Net Cost	\$(386,970)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$64,800	\$74,800	\$67,728	\$67,728	\$—	—%
Appropriation for Contingencies	\$—	\$365,381	\$322,771	\$334,131	\$11,360	3.5%
Gross Expenditures/Appropriations	\$64,800	\$440,181	\$390,499	\$401,859	\$11,360	2.9%
Total Expenditures/Appropriations	\$64,800	\$440,181	\$390,499	\$401,859	\$11,360	2.9%
Total Financing Uses	\$64,800	\$440,181	\$390,499	\$401,859	\$11,360	2.9%
Revenue from Use Of Money & Property	\$17,248	\$12,954	\$8,388	\$8,388	\$—	—%
Intergovernmental Revenues	\$13,795	\$6,500	\$6,500	\$6,500	\$—	—%
Revenue	\$31,043	\$19,454	\$14,888	\$14,888	\$—	—%
Total Revenue	\$31,043	\$19,454	\$14,888	\$14,888	\$—	—%
Fund Balance	\$420,727	\$420,727	\$375,611	\$386,971	\$11,360	3.0%
Total Use of Fund Balance	\$420,727	\$420,727	\$375,611	\$386,971	\$11,360	3.0%
Total Financing Sources	\$451,770	\$440,181	\$390,499	\$401,859	\$11,360	2.9%
Net Cost	\$(386,970)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Advance Grants

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$64,800	\$64,800	\$57,728	\$57,728	\$—	—%
Appropriation for Contingencies	\$—	\$308,834	\$250,834	\$255,635	\$4,801	1.9%
Gross Expenditures/ Appropriations	\$64,800	\$373,634	\$308,562	\$313,363	\$4,801	1.6%
Total Expenditures/ Appropriations	\$64,800	\$373,634	\$308,562	\$313,363	\$4,801	1.6%
Total Financing Uses	\$64,800	\$373,634	\$308,562	\$313,363	\$4,801	1.6%
Revenue from Use Of Money & Property	\$9,201	\$9,072	\$4,400	\$4,400	\$—	—%
Revenue	\$9,201	\$9,072	\$4,400	\$4,400	\$—	—%
Total Revenue	\$9,201	\$9,072	\$4,400	\$4,400	\$—	—%
Fund Balance	\$364,562	\$364,562	\$304,162	\$308,963	\$4,801	1.6%
Total Use of Fund Balance	\$364,562	\$364,562	\$304,162	\$308,963	\$4,801	1.6%
Total Financing Sources	\$373,763	\$373,634	\$308,562	\$313,363	\$4,801	1.6%
Net Cost	\$(308,963)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The increase in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

Emergency Response Systems

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$—	\$10,000	\$10,000	\$10,000	\$—	—%
Appropriation for Contingencies	\$—	\$56,547	\$71,937	\$78,496	\$6,559	9.1%
Gross Expenditures/ Appropriations	\$—	\$66,547	\$81,937	\$88,496	\$6,559	8.0%
Total Expenditures/ Appropriations	\$—	\$66,547	\$81,937	\$88,496	\$6,559	8.0%
Total Financing Uses	\$—	\$66,547	\$81,937	\$88,496	\$6,559	8.0%
Revenue from Use Of Money & Property	\$8,047	\$3,882	\$3,988	\$3,988	\$—	—%
Intergovernmental Revenues	\$13,795	\$6,500	\$6,500	\$6,500	\$—	—%
Revenue	\$21,842	\$10,382	\$10,488	\$10,488	\$—	—%
Total Revenue	\$21,842	\$10,382	\$10,488	\$10,488	\$—	—%
Fund Balance	\$56,165	\$56,165	\$71,449	\$78,008	\$6,559	9.2%
Total Use of Fund Balance	\$56,165	\$56,165	\$71,449	\$78,008	\$6,559	9.2%
Total Financing Sources	\$78,007	\$66,547	\$81,937	\$88,496	\$6,559	8.0%
Net Cost	\$(78,007)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The increase in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

General Services

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Administration	\$7,633,250	\$8,168,845	\$8,421,992	\$8,671,992	\$250,000	3.0%
Architectural Services	\$4,630,139	\$5,993,604	\$6,007,606	\$6,207,606	\$200,000	3.3%
Central Purchasing	\$4,340,026	\$4,652,233	\$4,863,404	\$4,913,404	\$50,000	1.0%
Facilities Management	\$66,473,680	\$71,518,087	\$72,378,011	\$73,526,011	\$1,148,000	1.6%
Fleet Services	\$74,060,931	\$85,614,650	\$88,814,709	\$89,540,699	\$725,990	0.8%
Real Estate	\$54,237,175	\$57,069,306	\$57,122,189	\$57,372,189	\$250,000	0.4%
Support Services	\$8,178,393	\$9,456,616	\$9,389,875	\$9,389,875	\$—	—%
Gross Expenditures/Appropriations	\$219,553,594	\$242,473,341	\$246,997,786	\$249,621,776	\$2,623,990	1.1%
Total Intrafund Reimbursements	\$(30,879,957)	\$(33,534,897)	\$(34,073,092)	\$(34,073,092)	\$—	—%
Total Expenditures/Appropriations	\$188,673,637	\$208,938,444	\$212,924,694	\$215,548,684	\$2,623,990	1.2%
Revenue	\$189,109,174	\$205,261,256	\$210,574,588	\$210,574,588	\$—	—%
Total Revenue	\$189,109,174	\$205,261,256	\$210,574,588	\$210,574,588	\$—	—%
Net Cost	\$(435,536)	\$3,677,188	\$2,350,106	\$4,974,096	\$2,623,990	111.7%
Positions	478.0	478.0	478.0	478.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$64,882,707	\$72,078,212	\$73,001,504	\$73,001,504	\$—	—%
Services & Supplies	\$104,947,589	\$115,714,631	\$117,992,467	\$120,296,353	\$2,303,886	2.0%
Other Charges	\$14,022,113	\$16,002,936	\$16,627,985	\$16,908,089	\$280,104	1.7%
Equipment	\$122,303	\$271,654	\$250,000	\$290,000	\$40,000	16.0%
Interfund Charges	\$770,991	\$771,011	\$770,854	\$770,854	\$—	—%
Intrafund Charges	\$31,058,673	\$33,534,897	\$34,254,976	\$34,254,976	\$—	—%
Cost of Goods Sold	\$3,749,218	\$4,100,000	\$4,100,000	\$4,100,000	\$—	—%
Gross Expenditures/Appropriations	\$219,553,594	\$242,473,341	\$246,997,786	\$249,621,776	\$2,623,990	1.1%
Other Intrafund Reimbursements	\$(19,706,957)	\$(5,750,650)	\$(5,701,963)	\$(5,701,963)	\$—	—%
Intrafund Reimbursements within Department	\$(11,172,999)	\$(27,784,247)	\$(28,371,129)	\$(28,371,129)	\$—	—%
Total Intrafund Reimbursements	\$(30,879,957)	\$(33,534,897)	\$(34,073,092)	\$(34,073,092)	\$—	—%
Total Expenditures/Appropriations	\$188,673,637	\$208,938,444	\$212,924,694	\$215,548,684	\$2,623,990	1.2%
Revenue from Use Of Money & Property	\$504	\$—	\$—	\$—	\$—	—%
Charges for Services	\$184,984,842	\$199,653,615	\$205,070,568	\$205,070,568	\$—	—%
Miscellaneous Revenues	\$4,116,717	\$5,607,641	\$5,504,020	\$5,504,020	\$—	—%
Other Financing Sources	\$7,110	\$—	\$—	\$—	\$—	—%
Revenue	\$189,109,174	\$205,261,256	\$210,574,588	\$210,574,588	\$—	—%
Total Revenue	\$189,109,174	\$205,261,256	\$210,574,588	\$210,574,588	\$—	—%
Net Cost	\$(435,536)	\$3,677,188	\$2,350,106	\$4,974,096	\$2,623,990	111.7%
Positions	478.0	478.0	478.0	478.0	—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Administration

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$5,653,605	\$5,532,726	\$6,137,972	\$6,137,972	\$—	—%
Services & Supplies	\$1,226,577	\$1,617,275	\$1,236,289	\$1,486,289	\$250,000	20.2%
Other Charges	\$1,355	\$251,360	\$250,339	\$250,339	\$—	—%
Intrafund Charges	\$751,712	\$767,484	\$797,392	\$797,392	\$—	—%
Gross Expenditures/ Appropriations	\$7,633,250	\$8,168,845	\$8,421,992	\$8,671,992	\$250,000	3.0%
Other Intrafund Reimbursements	\$(6,451)	\$(1,636)	\$(5,390)	\$(5,390)	\$—	—%
Intrafund Reimbursements within Department	\$(5,746,297)	\$(5,720,216)	\$(6,037,164)	\$(6,037,164)	\$—	—%
Total Intrafund Reimbursements	\$(5,752,748)	\$(5,721,852)	\$(6,042,554)	\$(6,042,554)	\$—	—%
Total Expenditures/ Appropriations	\$1,880,502	\$2,446,993	\$2,379,438	\$2,629,438	\$250,000	10.5%
Charges for Services	\$1,905,023	\$1,901,394	\$2,148,547	\$2,148,547	\$—	—%
Miscellaneous Revenues	\$23,877	\$288,522	\$230,891	\$230,891	\$—	—%
Revenue	\$1,928,900	\$2,189,916	\$2,379,438	\$2,379,438	\$—	—%
Total Revenue	\$1,928,900	\$2,189,916	\$2,379,438	\$2,379,438	\$—	—%
Net Cost	\$(48,398)	\$257,077	\$—	\$250,000	\$250,000	—%
Positions	30.0	30.0	32.0	32.0	—	—%

Summary of Changes

The change in total appropriations is due to adding contingency appropriations for unanticipated expenditures.

Net Cost reflects a decrease in retained earnings for the budget year.

Architectural Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$3,190,044	\$4,423,369	\$4,358,873	\$4,358,873	\$—	—%
Services & Supplies	\$487,721	\$432,072	\$477,867	\$677,867	\$200,000	41.9%
Other Charges	\$5,346	\$5,350	\$4,901	\$4,901	\$—	—%
Intrafund Charges	\$947,028	\$1,132,813	\$1,165,965	\$1,165,965	\$—	—%
Gross Expenditures/ Appropriations	\$4,630,139	\$5,993,604	\$6,007,606	\$6,207,606	\$200,000	3.3%
Other Intrafund Reimbursements	\$(17,055)	\$(20,500)	\$(20,500)	\$(20,500)	\$—	—%
Total Intrafund Reimbursements	\$(17,055)	\$(20,500)	\$(20,500)	\$(20,500)	\$—	—%
Total Expenditures/ Appropriations	\$4,613,084	\$5,973,104	\$5,987,106	\$6,187,106	\$200,000	3.3%
Charges for Services	\$4,818,104	\$5,973,104	\$5,987,106	\$5,987,106	\$—	—%
Revenue	\$4,818,104	\$5,973,104	\$5,987,106	\$5,987,106	\$—	—%
Total Revenue	\$4,818,104	\$5,973,104	\$5,987,106	\$5,987,106	\$—	—%
Net Cost	\$(205,020)	\$—	\$—	\$200,000	\$200,000	—%
Positions	22.0	22.0	22.0	22.0	—	—%

Summary of Changes

The change in total appropriations is due to adding contingency appropriations for unanticipated expenditures.

Net Cost reflects a decrease in retained earnings for the budget year.

Central Purchasing

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$3,082,991	\$3,281,118	\$3,497,803	\$3,497,803	\$—	—%
Services & Supplies	\$635,229	\$682,504	\$702,128	\$752,128	\$50,000	7.1%
Intrafund Charges	\$621,806	\$688,611	\$663,473	\$663,473	\$—	—%
Gross Expenditures/ Appropriations	\$4,340,026	\$4,652,233	\$4,863,404	\$4,913,404	\$50,000	1.0%
Other Intrafund Reimbursements	\$(649,676)	\$(979,949)	\$(862,623)	\$(862,623)	\$—	—%
Intrafund Reimbursements within Department	\$(180,492)	\$(211,420)	\$(185,195)	\$(185,195)	\$—	—%
Total Intrafund Reimbursements	\$(830,169)	\$(1,191,369)	\$(1,047,818)	\$(1,047,818)	\$—	—%
Total Expenditures/ Appropriations	\$3,509,857	\$3,460,864	\$3,815,586	\$3,865,586	\$50,000	1.3%
Charges for Services	\$3,022,835	\$3,387,864	\$3,669,887	\$3,669,887	\$—	—%
Miscellaneous Revenues	\$234,078	\$8,000	\$8,000	\$8,000	\$—	—%
Revenue	\$3,256,912	\$3,395,864	\$3,677,887	\$3,677,887	\$—	—%
Total Revenue	\$3,256,912	\$3,395,864	\$3,677,887	\$3,677,887	\$—	—%
Net Cost	\$252,945	\$65,000	\$137,699	\$187,699	\$50,000	36.3%
Positions	22.0	22.0	22.0	22.0	—	—%

Summary of Changes

The change in total appropriations is due to adding contingency appropriations for unanticipated expenditures.

Net Cost reflects a decrease in retained earnings for the budget year.

Facilities Management

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$34,756,204	\$38,173,896	\$38,334,081	\$38,334,081	\$—	—%
Services & Supplies	\$26,655,903	\$27,984,772	\$28,775,738	\$29,875,738	\$1,100,000	3.8%
Other Charges	\$423,493	\$444,150	\$50,204	\$58,204	\$8,000	15.9%
Equipment	\$10,990	\$21,654	\$—	\$40,000	\$40,000	—%
Interfund Charges	\$80,655	\$80,655	\$80,218	\$80,218	\$—	—%
Intrafund Charges	\$4,546,436	\$4,812,960	\$5,137,770	\$5,137,770	\$—	—%
Gross Expenditures/ Appropriations	\$66,473,680	\$71,518,087	\$72,378,011	\$73,526,011	\$1,148,000	1.6%
Other Intrafund Reimbursements	\$(2,238,089)	\$(2,341,540)	\$(2,391,088)	\$(2,391,088)	\$—	—%
Intrafund Reimbursements within Department	\$(724)	\$(126,480)	\$(17,333)	\$(17,333)	\$—	—%
Total Intrafund Reimbursements	\$(2,238,813)	\$(2,468,020)	\$(2,408,421)	\$(2,408,421)	\$—	—%
Total Expenditures/ Appropriations	\$64,234,867	\$69,050,067	\$69,969,590	\$71,117,590	\$1,148,000	1.6%
Revenue from Use Of Money & Property	\$504	\$—	\$—	\$—	\$—	—%
Charges for Services	\$63,016,471	\$67,029,945	\$69,003,770	\$69,003,770	\$—	—%
Miscellaneous Revenues	\$462,324	\$335,700	\$335,700	\$335,700	\$—	—%
Revenue	\$63,479,299	\$67,365,645	\$69,339,470	\$69,339,470	\$—	—%
Total Revenue	\$63,479,299	\$67,365,645	\$69,339,470	\$69,339,470	\$—	—%
Net Cost	\$755,568	\$1,684,422	\$630,120	\$1,778,120	\$1,148,000	182.2%
Positions	264.0	264.0	263.0	263.0	—	—%

Summary of Changes

The change in total appropriations is due to:

- Re-budgeted one-time costs not completed in FY 2024-25.
- Adding contingency appropriations for unanticipated expenditures.

Net Cost reflects a decrease in retained earnings for the budget year.

Fleet Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$13,449,062	\$14,952,286	\$15,071,330	\$15,071,330	\$—	—%
Services & Supplies	\$26,272,343	\$32,957,611	\$34,626,902	\$35,080,788	\$453,886	1.3%
Other Charges	\$13,508,586	\$15,146,226	\$16,163,424	\$16,435,528	\$272,104	1.7%
Equipment	\$40,543	\$—	\$—	\$—	\$—	—%
Interfund Charges	\$690,336	\$690,356	\$690,636	\$690,636	\$—	—%
Intrafund Charges	\$20,100,061	\$21,868,171	\$22,262,417	\$22,262,417	\$—	—%
Gross Expenditures/ Appropriations	\$74,060,931	\$85,614,650	\$88,814,709	\$89,540,699	\$725,990	0.8%
Other Intrafund Reimbursements	\$(16,663,593)	\$(2,210,713)	\$(2,221,477)	\$(2,221,477)	\$—	—%
Intrafund Reimbursements within Department	\$(2,664,223)	\$(19,085,568)	\$(19,403,398)	\$(19,403,398)	\$—	—%
Total Intrafund Reimbursements	\$(19,327,816)	\$(21,296,281)	\$(21,624,875)	\$(21,624,875)	\$—	—%
Total Expenditures/ Appropriations	\$54,733,115	\$64,318,369	\$67,189,834	\$67,915,824	\$725,990	1.1%
Charges for Services	\$52,213,704	\$57,777,755	\$60,708,096	\$60,708,096	\$—	—%
Miscellaneous Revenues	\$3,379,198	\$4,975,419	\$4,929,429	\$4,929,429	\$—	—%
Other Financing Sources	\$6,025	\$—	\$—	\$—	\$—	—%
Revenue	\$55,598,926	\$62,753,174	\$65,637,525	\$65,637,525	\$—	—%
Total Revenue	\$55,598,926	\$62,753,174	\$65,637,525	\$65,637,525	\$—	—%
Net Cost	\$(865,812)	\$1,565,195	\$1,552,309	\$2,278,299	\$725,990	46.8%
Positions	100.0	100.0	100.0	100.0	—	—%

Summary of Changes

The change in total appropriations is due to re-budgeted projects and contributions for planned rental replacements not completed in FY 2024-25.

Net Cost reflects a decrease in retained earnings for the budget year.

Real Estate

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,976,415	\$3,575,342	\$3,445,475	\$3,445,475	\$—	—%
Services & Supplies	\$48,240,612	\$50,442,602	\$50,576,585	\$50,826,585	\$250,000	0.5%
Intrafund Charges	\$3,020,148	\$3,051,362	\$3,100,129	\$3,100,129	\$—	—%
Gross Expenditures/ Appropriations	\$54,237,175	\$57,069,306	\$57,122,189	\$57,372,189	\$250,000	0.4%
Other Intrafund Reimbursements	\$(17,087)	\$(17,087)	\$(17,552)	\$(17,552)	\$—	—%
Intrafund Reimbursements within Department	\$(2,281,564)	\$(2,281,864)	\$(2,332,354)	\$(2,332,354)	\$—	—%
Total Intrafund Reimbursements	\$(2,298,651)	\$(2,298,951)	\$(2,349,906)	\$(2,349,906)	\$—	—%
Total Expenditures/ Appropriations	\$51,938,524	\$54,770,355	\$54,772,283	\$55,022,283	\$250,000	0.5%
Charges for Services	\$52,115,602	\$54,691,684	\$54,772,283	\$54,772,283	\$—	—%
Miscellaneous Revenues	\$2	\$—	\$—	\$—	\$—	—%
Revenue	\$52,115,604	\$54,691,684	\$54,772,283	\$54,772,283	\$—	—%
Total Revenue	\$52,115,604	\$54,691,684	\$54,772,283	\$54,772,283	\$—	—%
Net Cost	\$(177,080)	\$78,671	\$—	\$250,000	\$250,000	—%
Positions	21.0	21.0	20.0	20.0	—	—%

Summary of Changes

The change in total appropriations is due to adding contingency appropriations for unanticipated expenditures.

Net Cost reflects a decrease in retained earnings for the budget year.

Capital Construction

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Administration and Planning	\$6,465,109	\$8,645,823	\$7,761,364	\$10,465,070	\$2,703,706	34.8%
Debt Service	\$1,130,963	\$1,130,964	\$1,131,081	\$1,131,081	\$—	—%
Projects	\$49,393,936	\$164,774,035	\$117,988,803	\$171,228,492	\$53,239,689	45.1%
Gross Expenditures/Appropriations	\$56,990,009	\$174,550,822	\$126,881,248	\$182,824,643	\$55,943,395	44.1%
Total Intrafund Reimbursements	\$(5,774,699)	\$(8,517,804)	\$(7,911,009)	\$(8,779,322)	\$(868,313)	11.0%
Total Expenditures/Appropriations	\$51,215,309	\$166,033,018	\$118,970,239	\$174,045,321	\$55,075,082	46.3%
Total Financing Uses	\$51,215,309	\$166,033,018	\$118,970,239	\$174,045,321	\$55,075,082	46.3%
Revenue	\$55,798,604	\$83,911,731	\$59,962,097	\$86,935,322	\$26,973,225	45.0%
Total Interfund Reimbursements	\$—	\$—	\$—	\$405,418	\$405,418	—%
Total Revenue	\$55,798,604	\$83,911,731	\$59,962,097	\$87,340,740	\$27,378,643	45.7%
Total Use of Fund Balance	\$82,121,287	\$82,121,287	\$59,008,142	\$86,704,581	\$27,696,439	46.9%
Total Financing Sources	\$137,919,891	\$166,033,018	\$118,970,239	\$174,045,321	\$55,075,082	46.3%
Net Cost	\$(86,704,582)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$19,176,889	\$49,442,318	\$39,568,042	\$54,945,882	\$15,377,840	38.9%
Other Charges	\$10,725,000	\$13,920,677	\$—	\$3,195,677	\$3,195,677	—%
Improvements	\$20,182,457	\$101,539,059	\$78,271,116	\$114,772,681	\$36,501,565	46.6%
Interfund Charges	\$1,130,963	\$1,130,964	\$1,131,081	\$1,131,081	\$—	—%
Intrafund Charges	\$5,774,699	\$8,517,804	\$7,911,009	\$8,779,322	\$868,313	11.0%
Gross Expenditures/Appropriations	\$56,990,009	\$174,550,822	\$126,881,248	\$182,824,643	\$55,943,395	44.1%
Intrafund Reimbursements within Department	\$(5,774,699)	\$(8,517,804)	\$(7,911,009)	\$(8,779,322)	\$(868,313)	11.0%
Total Intrafund Reimbursements	\$(5,774,699)	\$(8,517,804)	\$(7,911,009)	\$(8,779,322)	\$(868,313)	11.0%
Total Expenditures/Appropriations	\$51,215,309	\$166,033,018	\$118,970,239	\$174,045,321	\$55,075,082	46.3%
Total Financing Uses	\$51,215,309	\$166,033,018	\$118,970,239	\$174,045,321	\$55,075,082	46.3%
Fines, Forfeitures & Penalties	\$1,909,725	\$1,650,000	\$1,850,000	\$1,850,000	\$—	—%
Revenue from Use Of Money & Property	\$3,667,166	\$194,367	\$194,367	\$194,367	\$—	—%
Intergovernmental Revenues	\$21,791,448	\$46,877,760	\$10,137,213	\$34,917,579	\$24,780,366	244.4%
Charges for Services	\$28,234,806	\$35,189,604	\$47,780,517	\$49,973,376	\$2,192,859	4.6%
Miscellaneous Revenues	\$195,459	\$—	\$—	\$—	\$—	—%
Revenue	\$55,798,604	\$83,911,731	\$59,962,097	\$86,935,322	\$26,973,225	45.0%
Other Interfund Reimbursements	\$—	\$—	\$—	\$405,418	\$405,418	—%
Total Interfund Reimbursements	\$—	\$—	\$—	\$405,418	\$405,418	—%
Total Revenue	\$55,798,604	\$83,911,731	\$59,962,097	\$87,340,740	\$27,378,643	45.7%
Fund Balance	\$82,121,287	\$82,121,287	\$59,008,142	\$86,704,581	\$27,696,439	46.9%
Total Use of Fund Balance	\$82,121,287	\$82,121,287	\$59,008,142	\$86,704,581	\$27,696,439	46.9%
Total Financing Sources	\$137,919,891	\$166,033,018	\$118,970,239	\$174,045,321	\$55,075,082	46.3%
Net Cost	\$(86,704,582)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit. Summaries of applicable growth are provided in this section.

Summary of September Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Projects	529,000	—	529,000	—	—

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

The anticipated funding available within the Capital Construction Fund (CCF) for Fiscal Year 2025-26 is \$174,045,321. The Fiscal Year 2025-26 Revised 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)	64,961,606
Available Fund Balance (Libraries)	4,851,709
Available Fund Balance (Mather Community Campus)	16,891,266
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	24,235,328
California State Library Grant	571,085
California State Library Grant – Supplemental Funding FY 2025/26	1,690,118
American Rescue Plan Act (ARPA)	33,061,794
Revenue Leases	164,367
	<u>\$174,045,321</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		Revised Recommended Budget		Changes From Approved	
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.	3,195,677	-	3,195,677	-
NA	Available appropriations to apply to capital improvement projects not yet identified as project numbers on the CIP, including main jail improvements.	16,369,195	-	6,884,448	-
Capital Construction Total		\$ 19,564,872	-	\$ 10,080,125	\$ -
NA	Bradshaw Miscellaneous Projects	25,000	-	-	-
NA	Bradshaw Parking Lot Maintenance	145,398	-	-	-
P000150	Building #4 McClellan - Replace Roof	-	450,000	-	300,000
P179796	Fleet Services Equipment Shop - Convert Parking Lot Lighting to LED	-	150,000	-	-
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	-	242,232	-	(7,768)
P692335	Voter Registration and Elections/Sheriff Office - Large Warehouse New Secured Area	-	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)
P837793	Watt Avenue Safe Stay - Exterior Emergency Sleeping Cabins and Facility Interior	-	28,218,593	-	18,783,901
P857091	Voter Registration and Elections/Sheriff Office - Replace HVAC Control System	-	-	-	(100,000)
P841655	Water Resources Warehouse - Replace Roof	-	421,876	-	421,876
P871607	DGS Warehouse - Install Fire Alarm Panel	-	-	-	(135,785)
P893331	Branch Center Complex - Fleet Electrification Project	-	1,019,711	-	453,886
P968626	Fleet Services Equipment Shop - Secure South County Corp Yard	-	2,252,565	-	527,565
Bradshaw Complex Total		\$ 170,398	\$ 33,005,435	\$ -	\$ 19,463,675
NA	Downtown Miscellaneous Repairs	25,000	-	-	-
NA	Downtown Sidewalk Repairs	10,000	-	-	-
P000151	Central Plant - Repair Cooling Towers	-	500,000	-	(1,329,131)
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	-	346,058	-	(3,787)
P084609	New Administration Center - Convert Office space Into Hearing Room	-	-	-	(119,562)
P032542	New Administration Center - Replace System Furniture	-	450,000	-	450,000
P092049	Old Administration Building - Climate Control System Upgrade	-	247,511	-	(407)
P120590	New Administration Center - Water Filling Stations	-	609,757	-	609,757
P126985	New Administration Center - Central Plant - Hot Water Return Pipe Leak.	-	1,500,000	-	1,500,000
P252168	County Garage - Americans with Disabilities Act - Public Path of Travel	-	603,901	-	-
P252302	County Garage - Americans with Disabilities Act - Transaction Window at Office	-	328,985	-	87,411
P275329	Old Administration Building - Americans with Disabilities Act - Public Interior	-	819,839	-	(553)
P502862	New Administration Center - 7th Floor New Carpet	-	-	-	(98,704)
P377849	Old Administration Building - Elevator Assessment and Refurbish Scope and Estimate	-	250,000	-	250,000
P386447	Admin North A St. - Painting Exterior Stucco.	-	75,000	-	75,000
P593571	New Administration Center - Renovate Common Area and Office	-	73,670	-	73,670
P612606	New Administration Center - Redesign The South Plaza Area	-	2,485,745	-	1,791,999
P674228	New Administration Center - First Floor - Replace Carpet	-	-	-	(119,000)
P744679	County Garage - Install Electric Vehicle Chargers	-	379,190	-	-
P763266	New Parking Garage - EV Charger Expansion Readiness	-	547,944	-	5,234
P828172	New Administration Center - Replace Clock System	-	-	-	(26,994)
P863912	Mental Health North A St. - Americans with Disabilities Act - Public Path of Travel	-	64,559	-	64,559
P864090	New Parking Garage - Elevator Assessment and Refurbish Scope and Estimate	-	250,000	-	250,000
P975153	New Parking Garage - Americans with Disabilities Act - Public Path of Travel	-	97,085	-	97,085
P981588	Central Plant - Climate Control System Upgrade	-	511,000	-	511,000
P992053	New Administration Center - Refurbish Elevators	-	542,218	-	342,218
Administration Center Total		\$ 35,000	\$ 12,749,692	\$ -	\$ 4,409,795

County Buildings & Capital Construction		Revised Recommended Budget		Changes From Approved	
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
Project #	Project Name or Budget Item (if not on CIP)				
NA	Administration, Planning, and overhead supporting the Capital Construction Fund	3,796,804	-	868,313	-
Preliminary Planning and Administration Total		\$ 3,796,804	\$ -	\$ 868,313	\$ -
P878628	John M. Price District Attorney Building – Elevator Assessment and Refurbish Scope and Estimate	-	250,000	-	250,000
901 G Street Building Total		\$ -	\$ 250,000	\$ -	\$ 250,000
P690464	Department of Transportation – Americans with Disabilities Act – Public Path of Travel	-	86,992	-	36,992
Maintenance Yard Total		\$ -	\$ 86,992	\$ -	\$ 36,992
NA	Administration, Planning, and overhead supporting the Capital Construction Fund	962,601	-	405,418	-
NA	Project Teams repairs and maintenance charges	900,000	-	-	-
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	-	-	-
P301661	Safe Stay - Florin - Replace Restroom Trailer	-	112,000	-	112,000
P371596	Safe Stay - Florin - Replace Restroom Trailers	-	998,670	-	998,670
P476591	Office Of Economic Development Sacramento SPLASH Shoppette - Roof Replacement	-	319,305	-	319,305
Misc Alterations & Improvements Total		\$ 5,238,291	\$ 1,429,975	\$ 405,418	\$ 1,429,975
P000210	Office Building #3 – Asbestos Flooring Removal, Carpet Replacement and Minor Remodel	-	1,582,585	-	82,585
P846460	Office Building #3 - Replace Emergency Generator	-	-	-	(228,104)
Bradshaw Administration Building Total		\$ -	\$ 1,582,585	\$ -	\$ (145,519)
P667471	Spink Building – Elevator Assessment and Refurbish Scope and Estimate	-	250,000	-	250,000
Spink Building Total		\$ -	\$ 250,000	\$ -	\$ 250,000
P000161	Department of Technology Building - Replace Uninterruptible Power Supply	-	-	-	(1,171,700)
P327067	Department of Technology Building - Central Plant – Replace Two York Refrigerant 22 Chillers	-	1,000,000	-	1,000,000
P559510	Department of Technology Building – Relocate Exhaust Fan	-	215,117	-	215,117
P635273	Department of Technology Building – Replace Fire Alarm System	-	-	-	(300,000)
P719194	Department of Technology Building – Second Floor Removal of Walls	-	978,276	-	978,276
P884671	Department of Technology Building – Elevator Assessment And Refurbish Scope And Estimate	-	213,927	-	213,927
8th & G Street Building Total		\$ -	\$ 2,407,320	\$ -	\$ 935,620
P696355	Animal Care - Clinic Expansion	-	2,167,745	-	884,540
P356899	Animal Care Facility – Americans with Disabilities Act – Public Interior	-	419,835	-	419,835
P783759	Animal Care Facility – Americans with Disabilities Act – Public Path of Travel	-	173,441	-	13,871
Animal Care Facility Total		\$ -	\$ 2,761,021	\$ -	\$ 1,318,246
P000169	General Services Facility – Americans with Disabilities Act Upgrades	-	564,330	-	(4,902)
P603013	General Services Facility – Replace Fire Panel in Server Room	-	-	-	(91,670)
General Services Facility Total		\$ -	\$ 564,330	\$ -	\$ (96,572)
P000148	B. T. Collins Youth Detention Facility – Replace Roof Top Air Handling Units One and Two	-	249,354	-	149,354
P000548	B. T. Collins Youth Detention Facility – Repair Swimming Pool and Replace Filtration Equipment	-	99,217	-	(783)
P074592	B.T. Collins Youth Detention Facility - Americans with Disabilities Act – Public Interior	-	269,647	-	(353)
P123867	B.T. Collins Youth Detention Facility - Housing Unit 4 and Courtyard - Remodel areas to accommodate youth programs	-	394,400	-	293,594
P152092	B. T. Collins Youth Detention Facility – Replace Obsolete HVAC Controllers	-	50,000	-	(949,796)
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	-	-
P694127	B. T. Collins Youth Detention Facility – Replace Security Control System	-	3,950,181	-	-
P300170	B.T. Collins Youth Detention Facility - Dishwasher Replacement	-	600,000	-	600,000
P991139	B. T. Collins Youth Detention Facility – Wing A – Flood Damage Restoration – First Floor	-	1,338,300	-	1,338,300
Juvenile Center Total		\$ -	\$ 7,026,099	\$ -	\$ 1,399,514

County Buildings & Capital Construction		Revised Recommended Budget		Changes From Approved	
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
P391327	Warren E. Thornton Youth Center - Remodel Facility to Accommodate Two Behavior Health Programs	-	21,000,505	-	5,800,505
P735962	Warren E. Thornton Youth Center - Americans with Disabilities Act - Public Path of Travel	-	-	-	(203,726)
Warren E. Thornton Youth Center Total		\$ -	\$ 21,000,505	\$ -	\$ 5,596,779
P000234	Rio Cosumnes Correctional Center - Booking - Replace Roof	-	644,579	-	644,579
P000237	Rio Cosumnes Correctional Center - Christopher Boone Facility - Replace Roof	-	67,494	-	67,494
P000241	Rio Cosumnes Correctional Center - Flood Mitigation	-	-	-	(200,000)
P000244	Rio Cosumnes Correctional Center - Kitchen - Reconfigure and Replace Kitchen Pot Wash Area	-	272,187	-	272,187
P000245	Rio Cosumnes Correctional Center - Kitchen - Replace Make-Up Air Units	-	851,463	-	851,463
P000246	Rio Cosumnes Correctional Center - Kitchen - Replace Refrigeration Rack	-	677,619	-	135,747
P000251	Rio Cosumnes Correctional Center - Kitchen - Replace Kitchen Steam Boilers	-	1,539,690	-	1,289,690
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	-	1,167,650	-	(1,000,000)
P191742	Rio Cosumnes Correctional Center - Sandra Larson Facility - Remodel Restroom	-	800,000	-	300,000
P233556	Rio Cosumnes Correctional Center - Repair Roadway Near Weld Shop	-	132,594	-	(117,406)
P241848	Rio Cosumnes Correctional Center - Electrical Connection to Substation and Backup Generator Site	-	400,000	-	-
P308124	Rio Cosumnes Correctional Center - Security Control Systems Upgrade	-	1,701,724	-	1,111,724
P372122	Rio Cosumnes Correctional Center - Ramona Wing - Dayroom	-	500,000	-	500,000
P483086	Rio Cosumnes Correctional Center - Construct New Control Rooms	-	500,000	-	(500,000)
P519700	Rio Cosumnes Correctional Center - Americans With Disabilities Improvements	-	-	-	(100,000)
P524569	Rio Cosumnes Correctional Center - A & B Barracks - Replace Intercom	-	380,000	-	-
P826512	Rio Cosumnes Correctional Center - Administration - Replace Carpet	-	90,000	-	-
P914623	Rio Cosumnes Correctional Center - Christopher Boone Facility - Replace Automatic Transfer Switch	-	-	-	(100,000)
P917376	Rio Cosumnes Correctional Center - Replace Potable Water Tank	-	5,604,108	-	544,477
P931755	Rio Cosumnes Correctional Center - New Modular Trailers	-	1,588,480	-	153,733
P964316	Rio Cosumnes Correctional Center - Bldg. 555 & 570 - Replace HVAC units with Chilled Water-Hot Water System	-	25,000	-	-
P965882	Rio Cosumnes Correctional Center - SSO Range House - Concrete Installation	-	812,621	-	(1,356,062)
Rio Cosumnes Correctional Center Total		\$ -	\$ 17,755,209	\$ -	\$ 1,891,085
P050590	OB1 - 711 G. Street - Climate Control System Upgrade	-	-	-	(200,000)
P227508	OB1 - New Carpet on 3rd Floor	-	-	-	(10,219)
P289627	OB1 - 711 G. Street - Upgrade the C-Cure Security Badging System	-	42,691	-	(5,688)
Office Building 1 Total		\$ -	\$ 42,691	\$ -	\$ (215,907)
P000178	Main Jail - Hall of Justice - Split Outdoor Recreation Area	-	-	-	(474,440)
P000189	Main Jail - Hall of Justice - Replace Walk-In Refrigeration Systems	-	1,960,083	-	1,380,540
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	-	258,079	-	58,079
P097196	Main Jail - Hall of Justice - Lock Replacement Pilot Project	-	220,784	-	220,784
P224269	Main Jail - Hall of Justice - Replace three Clothes Washers and three Dryers	-	-	-	(145,705)
P411294	Main Jail - Hall of Justice - Elevator Assessment and Refurbish Scope and Estimate	-	250,000	-	250,000
P445173	Main Jail - Hall of Justice - Dental Clinic Upgrades	-	71,557	-	71,557
P489117	Main Jail - Replace Halon System with New Fire Protection System	-	127,705	-	127,705
P506389	Main Jail - Hall of Justice - Psych and Medical - Security Control System	-	954,932	-	504,932
P527751	Main Jail - Hall of Justice - Replace Failing Air Compressors	-	-	-	(98,000)
P557375	Main Jail - Hall of Justice - Replace Roll Up Doors	-	335,000	-	335,000
P621132	Main Jail - Hall of Justice - Refurbish Kitchen Walk-in Refrigerator	-	-	-	(150,000)
P630627	Main Jail - Hall of Justice - Expand the Acute Psychiatric Unit (APU) and Suicidal Inmate Temporary Housing Unit (SITHU)	-	4,973,292	-	1,388,071

County Buildings & Capital Construction		Revised Recommended Budget		Changes From Approved	
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
P659073	Main Jail - Repair or Replace Deluge Pre-Action Fire Suppression System	-	-	-	(293,606)
P678004	Main Jail - Server Room 2W21 Fire Suppression System Conversion	-	118,805	-	118,805
P688158	Main Jail - Americans with Disabilities Act Improvements	-	-	-	(3,500,000)
P821817	Main Jail - Replace Telescoping Garage Doors	-	-	-	(120,000)
P871971	New Intake and Health Services Facility	-	-	-	(100,000)
P989536	Main Jail - Hall of Justice - Leak Detection and Upgrade Pipe Chases	-	244,372	-	244,372
Hall of Justice Total		\$ -	\$ 9,814,609	\$ -	\$ (181,906)
P000264	Sheriff's North East Sub Station - Install Security Fencing	-	-	-	(116,704)
P081296	Sheriff's North East Sub Station - Repave Parking Lot	-	492,229	-	47,272
P238491	Sheriff's North East Sub Station - Install Fire Alarm Panel	-	190,000	-	-
North Area Substation Total			\$ 682,229		\$ (69,432)
P525005	Sheriff's South Sub Station - Americans with Disabilities Act - Public Path of Travel	-	106,648	-	26,392
P612734	Sheriff's South Sub Station - Replace 25-Ton Outdoor Condensing Unit	-	50,000	-	(581,554)
South Area Substation Total			\$ 156,648		\$ (555,162)
P000556	Coroner/Crime Laboratory - Replace Cooling Towers	-	1,899,274	-	1,779,712
P182751	Coroner/Crime Laboratory - Refurbish Existing Walk In Coolers and Freezers	-	60,779	-	60,779
P227384	Coroner/Crime Laboratory - Replace Chiller #3	-	373,648	-	373,648
P341268	Coroner/Crime Laboratory - Replace Outdated and Unreliable Uninterruptible Power Supply	-	350,000	-	-
P381168	Coroner/Crime Laboratory - Replace Front Fire Roll-Up Door In Lobby	-	184,787	-	184,787
Coroner/Crime Laboratory Total		\$ -	\$ 2,868,488	\$ -	\$ 2,398,926
P067347	Mental Health Center - Recoat/Restore Roof	-	2,023,961	-	948,961
P823031	Mental Health Center - Suite 300 - Americans with Disabilities Act - Public Path of Travel	-	252,853	-	202,853
P995038	Mental Health Center - Replace Two 500Mbh Boilers	-	25,000	-	(230,414)
Sacramento Mental Health Facility Total		\$ -	\$ 2,301,814	\$ -	\$ 921,400
P000225	Paul F. Hom M.D. Primary Care Facility - Repair Fireproofing in Ceiling	-	300,000	-	-
P914338	Paul F. Hom M.D. Primary Care Facility - Americans with Disabilities Act - Public Interior	-	-	-	(200,000)
Primary Care Center Total		\$ -	\$ 300,000	\$ -	\$ (200,000)
NA	Debt Service on Facilities (ACP)	281,081	-	-	-
NA	Juvenile Courthouse debt service pass through	850,000	-	-	-
Transfers/Reimbursements Total		\$ 1,131,081	\$ -	\$ -	\$ -
P064475	Ecology Lane Building - Surveys Building - Replace Air Handler 1	-	811,181	-	811,181
P239813	Ecology Building - Replace Emergency Generator	-	-	-	(190,105)
Ecology Lane Total		\$ -	\$ 811,181	\$ -	\$ 621,076
County Buildings & Capital Construction Total		\$ 29,936,446	\$ 117,846,823	\$ 11,353,856	\$ 39,458,585

Libraries		Revised Recommended Budget		Changes From Approved	
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.	823,764	-	565,129	-
P255309	Rancho Cordova Library – Emergency Lighting System	-	54,289	-	(5,711)
P543936	Arcade Library – Americans with Disabilities Act Upgrades – Public Path of Travel	-	224,720	-	(140)
P567602	Rancho Cordova Library – Repair Parking Lot	-	500,000	-	(161,205)
P612301	Sylvan Oaks Library – Americans with Disabilities Act Upgrades – Public Path of Travel	-	100,000	-	49,000
P719190	Rancho Cordova Library – Duct Bank Repair	-	-	-	(100,000)
P633933	Antelope Library – Americans with Disabilities Act Upgrades – Staff Interior	-	125,000	-	125,000
P000325	Arden Dimick Library – Americans with Disabilities Act Public Path of Travel	-	499,889	-	499,889
P891458	Southgate Library - Pavement Repair-Replacement	-	150,000	-	75,000
County Libraries - CCF Total		\$ 823,764	\$ 1,653,898	\$ 565,129	\$ 481,833
P362128	Arden Dimick Library – Americans with Disabilities Act Upgrades – Public Interior	-	245,000	-	35,118
P422597	Arden Dimick Library - Replace One 25-Ton Air Handler	-	782,069	-	213,454
Arden Dimick Library Grants Total		\$ -	\$ 1,027,069	\$ -	\$ 248,572
P000328	Carmichael Library – Americans with Disabilities Act Upgrades	-	479,219	-	30,596
P000329	Carmichael Library – Replace Roof	-	-	-	(994,886)
P605822	Carmichael Library – Americans with Disabilities Act Upgrades – Public Interior	-	353,237	-	59,816
P098925	Carmichael Library - Replace 10-Ton HVAC Split Systems	-	1,505,073	-	900,117
Carmichael Library Grant Total		\$ -	\$ 2,337,529	\$ -	\$ (4,357)
P410075	Antelope Library – Americans with Disabilities Act Upgrades – Public Interior	-	127,341	-	58,776
P442821	No. Highlands Library - Replace Package AC Units	-	941,413	-	438,352
North Highland Library Grants Total		\$ -	\$ 1,068,754	\$ -	\$ 497,128
P718031	Southgate Library – Americans with Disabilities Act Upgrades – Public Interior	-	708,584	-	129,755
Southgate Library Grants Total		\$ -	\$ 708,584	\$ -	\$ 129,755
P362425	Sylvan Oaks Library – Americans with Disabilities Act Upgrades – Public Interior	-	179,511	-	30,342
Sylvan Oaks Library Grant Total		\$ -	\$ 179,511	\$ -	\$ 30,342
P235024	Walnut Grove Library -Modify or replace HVAC to accommodate MERV13 filtration	-	512,323	-	362,323
Walnut Grove Library Grant Total		\$ -	\$ 512,323	\$ -	\$ 362,323
Libraries Total		\$ 823,764	\$ 7,487,668	\$ 565,129	\$ 1,745,596

Mather Community Campus		Revised Recommended Budget		Changes From Approved	
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).	13,227,293	-	3,387,653	-
P026154	Mather Community Campus - Kitchen Building 1705 - Replace Air Handling Unit	-	200,000	-	-
P161579	Mather Community Campus - Building 1703 - Replace 50 Ton Air Cooled Chiller	-	210,000	-	-
P188353	Mather Community Campus - Building 1708 - Replace Large Boiler	-	300,000	-	140,000
P240481	Mather Community Campus - Building 1701 - Replace Heating Boiler	-	-	-	(388,545)
P264534	Mather Community Campus - Kitchen Building 1705 - Install Addressable Fire Alarm System	-	-	-	(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	-	330,000	-	210,194
P393922	Mather Community Campus - Building 1706 - New Roof and Install Fall protection	-	319,588	-	(24,721)
P405903	Mather Community Campus - Kitchen Building 1705 - Replace Domestic Water Heater	-	-	-	(90,000)
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	-	-
P556521	Mather Community Campus - Hangar Building 2800 - Install Addressable Fire Alarm System	-	100,000	-	-
P578033	Mather Community Campus - Building 1707 - Replace Domestic Water Heater	-	280,000	-	160,603
P591344	Mather Community Campus - Building 1703 - Replace One 11-Ton Air Handler	-	150,000	-	-
P616081	Mather Community Campus - Building 1703 - Replace Domestic Water Heater	-	298,029	-	208,029
P669581	Mather Community Campus - Building 1703 - Replace Heating Boiler	-	-	-	(390,000)
P748596	Mather Community Campus - Building 1708 - Replace Heating Boiler	-	-	-	(310,000)
P819380	Mather Community Campus - Kitchen Building 1705 - Replace Heating Boiler	-	500,000	-	310,000
P836164	Mather Community Campus - Building 1706 - Replace Heating Boiler	-	310,000	-	150,000
P866065	Mather Community Campus - Building 1705 - Replace Chiller	-	300,000	-	-
P875185	Mather Community Campus - Building 1708 - Replace Domestic Water Heater	-	230,000	-	121,000
P902221	Mather Community Campus - Building 1701 - Install Fall Protection	-	-	-	(249,257)
P971656	Mather Community Campus - Building 1703 - Install Addressable Fire Alarm System	-	495,710	-	100,000
P990121	Mather Community Campus - Building 1701 - Replace Chiller	-	-	-	(175,000)
Mather Community Campus - CCF Total		\$ 13,227,293	\$ 4,723,327	\$ 3,387,653	\$ (1,435,737)
Mather community Campus Total		\$ 13,227,293	\$ 4,723,327	\$ 3,387,653	\$ (1,435,737)
Grand Total		\$ 43,987,503	\$ 130,057,818	\$ 15,306,638	\$ 39,768,444
Total Financing Uses			\$ 174,045,321		\$ 55,075,082

Administration and Planning

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$5,686,201	\$7,923,609	\$7,761,364	\$9,535,588	\$1,774,224	22.9%
Improvements	\$778,907	\$722,214	\$—	\$929,482	\$929,482	—%
Gross Expenditures/ Appropriations	\$6,465,109	\$8,645,823	\$7,761,364	\$10,465,070	\$2,703,706	34.8%
Intrafund Reimbursements within Department	\$(5,493,736)	\$(8,236,840)	\$(7,629,928)	\$(8,498,241)	\$(868,313)	11.4%
Total Intrafund Reimbursements	\$(5,493,736)	\$(8,236,840)	\$(7,629,928)	\$(8,498,241)	\$(868,313)	11.4%
Total Expenditures/ Appropriations	\$971,373	\$408,983	\$131,436	\$1,966,829	\$1,835,393	1,396.4%
Total Financing Uses	\$971,373	\$408,983	\$131,436	\$1,966,829	\$1,835,393	1,396.4%
Revenue from Use Of Money & Property	\$55,169	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$798,926	\$131,436	\$131,436	\$1,242,106	\$1,110,670	845.0%
Charges for Services	\$292,813	\$277,547	\$—	\$319,305	\$319,305	—%
Miscellaneous Revenues	\$(63,065)	\$—	\$—	\$—	\$—	—%
Revenue	\$1,083,843	\$408,983	\$131,436	\$1,561,411	\$1,429,975	1,088.0%
Other Interfund Reimbursements	\$—	\$—	\$—	\$405,418	\$405,418	—%
Total Interfund Reimbursements	\$—	\$—	\$—	\$405,418	\$405,418	—%
Total Revenue	\$1,083,843	\$408,983	\$131,436	\$1,966,829	\$1,835,393	1,396.4%
Total Financing Sources	\$1,083,843	\$408,983	\$131,436	\$1,966,829	\$1,835,393	1,396.4%
Net Cost	\$(112,470)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- Increases in non-county-owned planned capital expenditures in the Capital Improvement Plan (CIP), including the cost for the County-owned Space Utilization Study and re-budgeted projects.
- An increase in intrafund reimbursements for re-budgeted projects.

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

- Increases in department funded revenue for CIP projects at facilities that are not County-owned.
- Increases in American Rescue Plan Act (ARPA) funding of CIP projects.

- An increase in interfund reimbursements for administrative ARPA funding.

Projects

Program Budget by Object

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Object						
Services & Supplies	\$13,490,688	\$41,518,709	\$31,806,678	\$45,410,294	\$13,603,616	42.8%
Other Charges	\$10,725,000	\$13,920,677	\$—	\$3,195,677	\$3,195,677	—%
Improvements	\$19,403,549	\$100,816,845	\$78,271,116	\$113,843,199	\$35,572,083	45.4%
Intrafund Charges	\$5,774,699	\$8,517,804	\$7,911,009	\$8,779,322	\$868,313	11.0%
Gross Expenditures/ Appropriations	\$49,393,936	\$164,774,035	\$117,988,803	\$171,228,492	\$53,239,689	45.1%
Total Expenditures/ Appropriations	\$49,393,936	\$164,774,035	\$117,988,803	\$171,228,492	\$53,239,689	45.1%
Total Financing Uses	\$49,393,936	\$164,774,035	\$117,988,803	\$171,228,492	\$53,239,689	45.1%
Fines, Forfeitures & Penalties	\$1,029,383	\$800,000	\$1,000,000	\$1,000,000	\$—	—%
Revenue from Use Of Money & Property	\$3,611,997	\$194,367	\$194,367	\$194,367	\$—	—%
Intergovernmental Revenues	\$20,992,522	\$46,746,324	\$10,005,777	\$33,675,473	\$23,669,696	236.6%
Charges for Services	\$27,941,993	\$34,912,057	\$47,780,517	\$49,654,071	\$1,873,554	3.9%
Miscellaneous Revenues	\$258,524	\$—	\$—	\$—	\$—	—%
Revenue	\$53,834,420	\$82,652,748	\$58,980,661	\$84,523,911	\$25,543,250	43.3%
Total Revenue	\$53,834,420	\$82,652,748	\$58,980,661	\$84,523,911	\$25,543,250	43.3%
Fund Balance	\$82,121,287	\$82,121,287	\$59,008,142	\$86,704,581	\$27,696,439	46.9%
Total Use of Fund Balance	\$82,121,287	\$82,121,287	\$59,008,142	\$86,704,581	\$27,696,439	46.9%
Total Financing Sources	\$135,955,707	\$164,774,035	\$117,988,803	\$171,228,492	\$53,239,689	45.1%
Net Cost	\$(86,561,771)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Re-budgeted capital projects from the CIP that were not completed in FY 2024-25 and budgeting for new capital projects funded with increased revenue.
- An increase in total expenditures for projects in the CIP.
- Re-budgeted ARPA pass through costs for subrecipient capital projects.
- An increase in intrafund transfers for re-budgeted projects.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increases in ARPA funding of CIP projects.
- Re-budgeted ARPA pass through revenue for subrecipient capital projects.
- An increase in department funded revenue for CIP projects.
- An increase in California State Library grant funding for Heating, Ventilation, and Air Conditioning (HVAC) replacement projects at the Carmichael, North Highlands, and Arden-Dimick libraries.
- Recommended growth detailed later in this section.

September Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CCF - Add funding for no-climb mesh project at RCCC (September Request)					
	529,000	—	529,000	—	—
Increase appropriations for the addition of a no-climb mesh barrier at the Rio Cosumnes Correctional Center (RCCC), as required for the Intensive Outpatient Program (IOP) expansion administered by Correctional Health Services. The installation of no climb mesh will assist officers addressing inmate suicidal ideation and inmate fall, jump, or ligature risk. These are one-time tenant improvements funded by Correctional Health Services. This request is contingent upon approval of a linked growth request in the Correctional Health Services budget (BU 7410000).					

Fixed Assets-Heavy Equipment

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Capital Outlay - Heavy Equipment	\$2,741,259	\$11,673,281	\$8,755,009	\$13,740,836	\$4,985,827	56.9%
Gross Expenditures/Appropriations	\$2,741,259	\$11,673,281	\$8,755,009	\$13,740,836	\$4,985,827	56.9%
Total Intrafund Reimbursements	\$(178,716)	\$—	\$(181,884)	\$(181,884)	\$—	—%
Total Expenditures/Appropriations	\$2,562,543	\$11,673,281	\$8,573,125	\$13,558,952	\$4,985,827	58.2%
Revenue	\$4,477,858	\$5,189,211	\$4,214,235	\$6,209,172	\$1,994,937	47.3%
Total Revenue	\$4,477,858	\$5,189,211	\$4,214,235	\$6,209,172	\$1,994,937	47.3%
Net Cost	\$(1,915,315)	\$6,484,070	\$4,358,890	\$7,349,780	\$2,990,890	68.6%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$114,282	\$42,000	\$42,000	\$42,000	\$—	—%
Equipment	\$2,626,977	\$11,631,281	\$8,713,009	\$13,698,836	\$4,985,827	57.2%
Gross Expenditures/Appropriations	\$2,741,259	\$11,673,281	\$8,755,009	\$13,740,836	\$4,985,827	56.9%
Other Intrafund Reimbursements	\$(178,716)	\$—	\$(181,884)	\$(181,884)	\$—	—%
Total Intrafund Reimbursements	\$(178,716)	\$—	\$(181,884)	\$(181,884)	\$—	—%
Total Expenditures/Appropriations	\$2,562,543	\$11,673,281	\$8,573,125	\$13,558,952	\$4,985,827	58.2%
Charges for Services	\$3,682,348	\$3,916,629	\$3,914,235	\$3,914,235	\$—	—%
Miscellaneous Revenues	\$329,844	\$972,582	\$—	\$1,994,937	\$1,994,937	—%
Other Financing Sources	\$465,667	\$300,000	\$300,000	\$300,000	\$—	—%
Revenue	\$4,477,858	\$5,189,211	\$4,214,235	\$6,209,172	\$1,994,937	47.3%
Total Revenue	\$4,477,858	\$5,189,211	\$4,214,235	\$6,209,172	\$1,994,937	47.3%
Net Cost	\$(1,915,315)	\$6,484,070	\$4,358,890	\$7,349,780	\$2,990,890	68.6%

Summary of Changes

The change in total appropriations is due to re-budgeted heavy equipment purchases not completed in FY 2024-25 and Heavy equipment additions approved at FY 2025-26 Recommended Budget.

The change in total revenue is due to re-budgeted required contributions related to some heavy equipment purchases not completed in FY 2024-25 and required contributions for some heavy equipment additions approved at FY 2025-26 Recommended Budget.

Net Cost reflects a decrease in retained earnings for the budget year.

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

Class	Description	Requested		Requested Amount
		New	Replace	
157	Bus, Camp Crew	0	2	520,024
158	Bus, 20 to 40 passengers	0	6	1,523,448
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
164	1 1/2 Ton Service Truck	3	3	1,460,410
167	3 Ton w/ Dump Hoist-Flatbed	0	1	240,660
170	3-4 cu. Yd., 2 Axle	0	3	389,265
174	Chip Spreader	2	0	480,000
177	5-6 cu. Yd., Dump w/ Front Load	0	3	1,290,000
213	Trailer, Portable	1	1	84,092
221	Trailer, Utility 12ft Flatbed 4 whl	0	1	80,000
225	Trailer, Concrete Saw	0	1	119,205
227	Attenuator Trailers	0	4	170,240
228	Attenuator Truck Mounted	0	2	129,470
233	Trailer For Vibratory Roller Under 20,000 lbs.	1	4	93,255
234	Trailer, lowbed platform, 6 Ton	0	2	125,000
292	Step Van	0	5	1,275,021
314	Brush Chipper	0	1	92,641
366	Air Compressor, 150 to 185cfm	0	1	31,200

Class	Description	Requested		Requested Amount
		New	Replace	
380	Shop Tow, small	0	1	190,000
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	395,140
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
484	Rubber Tire Roller	1	0	533,000
570	Roller, Under 2 Tons	2	2	296,601
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	10	67	13,698,836

General Services-Capital Outlay

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Capital Outlay - Automotive Equipment	\$14,297,233	\$21,701,152	\$6,906,539	\$12,195,346	\$5,288,807	76.6%
Gross Expenditures/Appropriations	\$14,297,233	\$21,701,152	\$6,906,539	\$12,195,346	\$5,288,807	76.6%
Total Expenditures/Appropriations	\$14,297,233	\$21,701,152	\$6,906,539	\$12,195,346	\$5,288,807	76.6%
Revenue	\$5,021,702	\$4,456,660	\$1,291,000	\$1,746,201	\$455,201	35.3%
Total Revenue	\$5,021,702	\$4,456,660	\$1,291,000	\$1,746,201	\$455,201	35.3%
Net Cost	\$9,275,531	\$17,244,492	\$5,615,539	\$10,449,145	\$4,833,606	86.1%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$—	\$188,928	\$—	\$188,928	\$188,928	—%
Equipment	\$14,297,233	\$21,512,224	\$6,906,539	\$12,006,418	\$5,099,879	73.8%
Gross Expenditures/Appropriations	\$14,297,233	\$21,701,152	\$6,906,539	\$12,195,346	\$5,288,807	76.6%
Total Expenditures/Appropriations	\$14,297,233	\$21,701,152	\$6,906,539	\$12,195,346	\$5,288,807	76.6%
Charges for Services	\$912,874	\$1,691,000	\$791,000	\$791,000	\$—	—%
Miscellaneous Revenues	\$2,751,269	\$2,265,660	\$—	\$455,201	\$455,201	—%
Other Financing Sources	\$1,357,559	\$500,000	\$500,000	\$500,000	\$—	—%
Revenue	\$5,021,702	\$4,456,660	\$1,291,000	\$1,746,201	\$455,201	35.3%
Total Revenue	\$5,021,702	\$4,456,660	\$1,291,000	\$1,746,201	\$455,201	35.3%
Net Cost	\$9,275,531	\$17,244,492	\$5,615,539	\$10,449,145	\$4,833,606	86.1%

Summary of Changes

The change in total appropriations is due to re-budgeted vehicle purchases not completed in FY 2024-25 and vehicle additions approved at FY 2025-26 Recommended Budget.

The change in total revenue is due to re-budgeted required contributions related to vehicle purchases not completed in FY 2024-25 and required contributions for vehicle additions approved at FY 2025-26 Recommended Budget.

Net Cost reflects a decrease in retained earnings for the budget year.

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

Class	Description	Requested		Requested Amount
		New	Replace	
101	Motorcycle	0	1	55,000
102	Subcompact 4 cylinder	0	5	135,783
107	½ ton compact pick-up	0	5	169,149
110	Compact, 4/6 cylinder	0	25	850,593
118	Class 118, Station Wagon Compact	0	2	75,900
122	Sheriff's Patrol Car	2	31	2,188,482
124	Undercover	3	70	2,426,486
131	½ ton pick-up extended cab	3	20	1,099,407
132	½ ton pick-up regular cab	0	11	452,474
134	1 ton utility truck	0	15	881,401
135	¾ ton pick-up	0	1	55,122
137	¾ ton utility truck	1	3	164,981
140	4x4 pick-up	0	10	560,640
141	Animal Care and Regulation truck	0	2	299,744
150	Mini-van	0	9	378,357
151	½ ton van	0	1	51,104
152	¾ ton van	0	2	88,490
153	1 ton van	0	4	212,465
154	Sport Utility Vehicle	0	27	1,860,840
	TOTAL	9	244	12,006,418

Parking Enterprise

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Parking Enterprise	\$2,848,127	\$4,140,446	\$4,672,445	\$4,918,341	\$245,896	5.3%
Gross Expenditures/Appropriations	\$2,848,127	\$4,140,446	\$4,672,445	\$4,918,341	\$245,896	5.3%
Total Expenditures/Appropriations	\$2,848,127	\$4,140,446	\$4,672,445	\$4,918,341	\$245,896	5.3%
Revenue	\$2,995,939	\$2,881,464	\$2,926,606	\$2,926,606	\$—	—%
Total Revenue	\$2,995,939	\$2,881,464	\$2,926,606	\$2,926,606	\$—	—%
Net Cost	\$(147,812)	\$1,258,982	\$1,745,839	\$1,991,735	\$245,896	14.1%
Positions	5.0	5.0	5.0	5.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$455,666	\$515,739	\$543,208	\$543,208	\$—	—%
Services & Supplies	\$2,094,082	\$3,264,330	\$3,748,900	\$3,994,796	\$245,896	6.6%
Other Charges	\$298,379	\$360,377	\$380,337	\$380,337	\$—	—%
Gross Expenditures/Appropriations	\$2,848,127	\$4,140,446	\$4,672,445	\$4,918,341	\$245,896	5.3%
Total Expenditures/Appropriations	\$2,848,127	\$4,140,446	\$4,672,445	\$4,918,341	\$245,896	5.3%
Revenue from Use Of Money & Property	\$2,152,729	\$1,936,795	\$1,936,795	\$1,936,795	\$—	—%
Charges for Services	\$647,845	\$749,009	\$794,151	\$794,151	\$—	—%
Miscellaneous Revenues	\$195,364	\$195,660	\$195,660	\$195,660	\$—	—%
Revenue	\$2,995,939	\$2,881,464	\$2,926,606	\$2,926,606	\$—	—%
Total Revenue	\$2,995,939	\$2,881,464	\$2,926,606	\$2,926,606	\$—	—%
Net Cost	\$(147,812)	\$1,258,982	\$1,745,839	\$1,991,735	\$245,896	14.1%
Positions	5.0	5.0	5.0	5.0	—	—%

Summary of Changes

The change in total appropriations is due to re-budgeted parking garage projects not completed in FY 2024-25.

Net Cost reflects a decrease in retained earnings for the budget year.

Personnel Services

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Administration	\$2,196,854	\$2,495,643	\$2,568,953	\$2,568,953	\$—	—%
Benefits	\$3,705,650	\$3,456,629	\$3,575,917	\$3,575,917	\$—	—%
County Safety Office	\$2,011,420	\$2,467,349	\$2,339,114	\$2,339,114	\$—	—%
Department Services	\$18,702,694	\$18,413,647	\$18,648,163	\$18,648,163	\$—	—%
Disability Compliance	\$678,763	\$657,047	\$678,806	\$678,806	\$—	—%
Employment Services	\$9,782,033	\$10,659,554	\$10,121,517	\$10,121,517	\$—	—%
Equal Employment Opportunity	\$374,303	\$439,919	\$436,030	\$436,030	\$—	—%
Labor Relations	\$1,716,173	\$2,039,698	\$1,795,996	\$1,795,996	\$—	—%
Liability/Property Insurance Personnel	\$1,186,613	\$1,306,893	\$1,358,100	\$1,358,100	\$—	—%
Training & Organization Development	\$2,209,214	\$2,375,356	\$3,021,014	\$3,021,014	\$—	—%
Workers' Compensation Personnel	\$5,080,856	\$5,021,056	\$5,485,455	\$5,485,455	\$—	—%
Gross Expenditures/Appropriations	\$47,644,573	\$49,332,791	\$50,029,065	\$50,029,065	\$—	—%
Total Intrafund Reimbursements	\$(26,743,296)	\$(27,810,329)	\$(30,527,306)	\$(30,510,757)	\$16,549	(0.1)%
Total Expenditures/Appropriations	\$20,901,277	\$21,522,462	\$19,501,759	\$19,518,308	\$16,549	0.1%
Revenue	\$20,899,409	\$21,500,462	\$19,501,759	\$19,518,308	\$16,549	0.1%
Total Revenue	\$20,899,409	\$21,500,462	\$19,501,759	\$19,518,308	\$16,549	0.1%
Net Cost	\$1,868	\$22,000	\$—	\$—	\$—	—%
Positions	225.0	225.0	221.0	221.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$36,065,717	\$36,695,025	\$37,182,075	\$37,182,075	\$—	—%
Services & Supplies	\$6,244,327	\$7,397,916	\$7,186,962	\$7,186,962	\$—	—%
Equipment	\$17,568	\$—	\$—	\$—	\$—	—%
Intrafund Charges	\$5,316,962	\$5,239,850	\$5,660,028	\$5,660,028	\$—	—%
Gross Expenditures/Appropriations	\$47,644,573	\$49,332,791	\$50,029,065	\$50,029,065	\$—	—%
Other Intrafund Reimbursements	\$(26,743,296)	\$(27,810,329)	\$(30,527,306)	\$(30,510,757)	\$16,549	(0.1)%
Total Intrafund Reimbursements	\$(26,743,296)	\$(27,810,329)	\$(30,527,306)	\$(30,510,757)	\$16,549	(0.1)%
Total Expenditures/Appropriations	\$20,901,277	\$21,522,462	\$19,501,759	\$19,518,308	\$16,549	0.1%
Fines, Forfeitures & Penalties	\$425,504	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$(3,974)	\$—	\$—	\$—	\$—	—%
Charges for Services	\$20,475,989	\$21,500,462	\$19,501,759	\$19,518,308	\$16,549	0.1%
Miscellaneous Revenues	\$1,890	\$—	\$—	\$—	\$—	—%
Revenue	\$20,899,409	\$21,500,462	\$19,501,759	\$19,518,308	\$16,549	0.1%
Total Revenue	\$20,899,409	\$21,500,462	\$19,501,759	\$19,518,308	\$16,549	0.1%
Net Cost	\$1,868	\$22,000	\$—	\$—	\$—	—%
Positions	225.0	225.0	221.0	221.0	—	—%

Summary of Changes

Description of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Employment Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$7,346,492	\$8,330,527	\$7,662,324	\$7,662,324	\$—	—%
Services & Supplies	\$1,429,831	\$1,323,277	\$1,285,424	\$1,285,424	\$—	—%
Intrafund Charges	\$1,005,710	\$1,005,750	\$1,173,769	\$1,173,769	\$—	—%
Gross Expenditures/ Appropriations	\$9,782,033	\$10,659,554	\$10,121,517	\$10,121,517	\$—	—%
Other Intrafund Reimbursements	\$(7,220,575)	\$(7,769,740)	\$(8,032,542)	\$(8,015,993)	\$16,549	(0.2)%
Total Intrafund Reimbursements	\$(7,220,575)	\$(7,769,740)	\$(8,032,542)	\$(8,015,993)	\$16,549	(0.2)%
Total Expenditures/ Appropriations	\$2,561,459	\$2,889,814	\$2,088,975	\$2,105,524	\$16,549	0.8%
Charges for Services	\$2,561,289	\$2,889,814	\$2,088,975	\$2,105,524	\$16,549	0.8%
Miscellaneous Revenues	\$105	\$—	\$—	\$—	\$—	—%
Revenue	\$2,561,394	\$2,889,814	\$2,088,975	\$2,105,524	\$16,549	0.8%
Total Revenue	\$2,561,394	\$2,889,814	\$2,088,975	\$2,105,524	\$16,549	0.8%
Net Cost	\$65	\$—	\$—	\$—	\$—	—%
Positions	50.0	51.0	46.0	46.0	—	—%

Summary of Changes

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

The change in total appropriations, including intrafund reimbursements, and total revenue is due to an error correction for the transfer of charges from Planning and Environmental Review to Development & Code Services (DCS) – Administrative Services to appropriately charge the correct program.

Voter Registration And Elections

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Elections	\$15,555,345	\$17,656,324	\$16,523,983	\$18,276,626	\$1,752,643	10.6%
Gross Expenditures/Appropriations	\$15,555,345	\$17,656,324	\$16,523,983	\$18,276,626	\$1,752,643	10.6%
Total Expenditures/Appropriations	\$15,555,345	\$17,656,324	\$16,523,983	\$18,276,626	\$1,752,643	10.6%
Revenue	\$6,531,601	\$8,526,424	\$1,688,538	\$3,441,181	\$1,752,643	103.8%
Total Revenue	\$6,531,601	\$8,526,424	\$1,688,538	\$3,441,181	\$1,752,643	103.8%
Net Cost	\$9,023,744	\$9,129,900	\$14,835,445	\$14,835,445	\$—	—%
Positions	37.0	37.0	37.0	37.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$5,818,124	\$6,013,572	\$6,168,379	\$6,168,379	\$—	—%
Services & Supplies	\$9,202,727	\$10,190,351	\$9,839,787	\$11,392,430	\$1,552,643	15.8%
Equipment	\$58,413	\$935,592	\$—	\$200,000	\$200,000	—%
Interfund Charges	\$297,677	\$297,677	\$297,806	\$297,806	\$—	—%
Intrafund Charges	\$178,404	\$219,132	\$218,011	\$218,011	\$—	—%
Gross Expenditures/Appropriations	\$15,555,345	\$17,656,324	\$16,523,983	\$18,276,626	\$1,752,643	10.6%
Total Expenditures/Appropriations	\$15,555,345	\$17,656,324	\$16,523,983	\$18,276,626	\$1,752,643	10.6%
Intergovernmental Revenues	\$2,106,465	\$5,522,000	\$174,883	\$1,927,526	\$1,752,643	1,002.2%
Charges for Services	\$4,412,447	\$2,999,374	\$1,508,605	\$1,508,605	\$—	—%
Miscellaneous Revenues	\$12,670	\$5,050	\$5,050	\$5,050	\$—	—%
Other Financing Sources	\$20	\$—	\$—	\$—	\$—	—%
Revenue	\$6,531,601	\$8,526,424	\$1,688,538	\$3,441,181	\$1,752,643	103.8%
Total Revenue	\$6,531,601	\$8,526,424	\$1,688,538	\$3,441,181	\$1,752,643	103.8%
Net Cost	\$9,023,744	\$9,129,900	\$14,835,445	\$14,835,445	\$—	—%
Positions	37.0	37.0	37.0	37.0	—	—%

Summary of Changes

The change in total appropriations and revenue is due to a delay in voting system purchases in FY 2024-25 to ensure compatibility with voting system solutions from vendors that will be selected through a Request for Proposal (RFP) process. Expenditures and revenues are being rebudgeted in FY 2025-26.

Community Services

Table of Contents

Animal Care Services		F-3
Animal Care-Restricted Revenues	BU 3220800	F-3
Community Development		F-5
Community Development	BU 5720000	F-5
Development and Code Services	BU 2151000	F-8
Building Inspection	BU 2150000	F-15
Affordability Fee	BU 3830000	F-17
Connector Joint Powers Authority		F-19
Connector Joint Powers Authority	BU 2800000	F-19
Dependent Park Districts		F-20
Carmichael Recreation And Park District	BU 9337000	F-20
Mission Oaks Recreation And Park District	BU 9336100	F-26
Mission Oaks Maint/Improvement Dist	BU 9336001	F-28
Sunrise Recreation And Park District	BU 9338000	F-30
Antelope Assessment	BU 9338001	F-33
Citrus Heights Assessment Districts	BU 9338005	F-35
Foothill Park	BU 9338006	F-37
Economic Development		F-39
Economic Development	BU 3870000	F-39
Natomas Fire District		F-50
Natomas Fire District	BU 2290000	F-50
Regional Parks		F-52
Parks-Restricted Revenues	BU 6410000	F-52
County Parks CFD 2006-1	BU 6494000	F-58
CSA No.4B-(Wilton-Cosumnes)	BU 6491000	F-60
CSA No.4C-(Delta)	BU 6492000	F-62
CSA No.4D-(Herald)	BU 6493000	F-64
Del Norte Oaks Park District	BU 3516494	F-66
Fish And Game Propagation	BU 6460000	F-68
Golf	BU 6470000	F-70
Park Construction	BU 6570000	F-72
Transportation		F-74
Department of Transportation	BU 2960000	F-74
CSA No. 1	BU 2530000	F-78
Gold River Station #7 Landscape CFD	BU 1370000	F-80

Landscape Maintenance District	BU 3300000	F-82
Roads	BU 2900000	F-84
SCTDF Capital Fund	BU 2910000	F-88
Sacramento County LM CFD 2004-2	BU 1410000	F-94
Transportation-Sales Tax	BU 2140000	F-96
Waste Management and Recycling		F-100
Solid Waste Enterprise	BU 2200000	F-100
Solid Waste Commercial Program	BU 2240000	F-112
Water Resources		F-114
Water Resources	BU 3220001	F-114
Water Agency Enterprise	BU 3050000	F-120
Water Agency Zone 11 - Drainage Infrastructure	BU 2810000	F-127
Water Agency Zone 13	BU 3044000	F-132

Animal Care-Restricted Revenues

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Restricted - Community Spay & Neuter	\$458,590	\$458,590	\$206,500	\$746,371	\$539,871	261.4%
Gross Expenditures/Appropriations	\$458,590	\$458,590	\$206,500	\$746,371	\$539,871	261.4%
Total Expenditures/Appropriations	\$458,590	\$458,590	\$206,500	\$746,371	\$539,871	261.4%
Total Financing Uses	\$458,590	\$458,590	\$206,500	\$746,371	\$539,871	261.4%
Revenue	\$730,871	\$191,000	\$206,500	\$206,500	\$—	—%
Total Revenue	\$730,871	\$191,000	\$206,500	\$206,500	\$—	—%
Total Use of Fund Balance	\$267,590	\$267,590	\$—	\$539,871	\$539,871	—%
Total Financing Sources	\$998,461	\$458,590	\$206,500	\$746,371	\$539,871	261.4%
Net Cost	\$(539,871)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$458,590	\$458,590	\$206,500	\$206,500	\$—	—%
Appropriation for Contingencies	\$—	\$—	\$—	\$539,871	\$539,871	—%
Gross Expenditures/Appropriations	\$458,590	\$458,590	\$206,500	\$746,371	\$539,871	261.4%
Total Expenditures/Appropriations	\$458,590	\$458,590	\$206,500	\$746,371	\$539,871	261.4%
Total Financing Uses	\$458,590	\$458,590	\$206,500	\$746,371	\$539,871	261.4%
Licenses, Permits & Franchises	\$20,703	\$—	\$15,500	\$15,500	\$—	—%
Revenue from Use Of Money & Property	\$11,437	\$1,000	\$1,000	\$1,000	\$—	—%
Charges for Services	\$—	\$190,000	\$190,000	\$190,000	\$—	—%
Miscellaneous Revenues	\$698,731	\$—	\$—	\$—	\$—	—%
Revenue	\$730,871	\$191,000	\$206,500	\$206,500	\$—	—%
Total Revenue	\$730,871	\$191,000	\$206,500	\$206,500	\$—	—%
Fund Balance	\$267,590	\$267,590	\$—	\$539,871	\$539,871	—%
Total Use of Fund Balance	\$267,590	\$267,590	\$—	\$539,871	\$539,871	—%
Total Financing Sources	\$998,461	\$458,590	\$206,500	\$746,371	\$539,871	261.4%
Net Cost	\$(539,871)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Community Development

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
DCD-Code Enforcement	\$11,114,849	\$11,943,485	\$12,240,004	\$12,240,004	\$—	—%
DCD-Planning and Environmental Review	\$14,431,998	\$16,041,464	\$17,265,210	\$17,438,905	\$173,695	1.0%
Development Services	\$460,532	\$934,017	\$816,871	\$816,871	\$—	—%
Office of the Director and Administration	\$2,363,591	\$2,700,998	\$2,761,108	\$2,761,108	\$—	—%
Gross Expenditures/Appropriations	\$28,370,970	\$31,619,964	\$33,083,193	\$33,256,888	\$173,695	0.5%
Total Intrafund Reimbursements	\$(1,203,261)	\$(1,358,782)	\$(1,388,402)	\$(1,388,402)	\$—	—%
Total Expenditures/Appropriations	\$27,167,709	\$30,261,182	\$31,694,791	\$31,868,486	\$173,695	0.5%
Revenue	\$15,629,389	\$17,140,417	\$19,372,571	\$19,372,571	\$—	—%
Total Revenue	\$15,629,389	\$17,140,417	\$19,372,571	\$19,372,571	\$—	—%
Net Cost	\$11,538,320	\$13,120,765	\$12,322,220	\$12,495,915	\$173,695	1.4%
Positions	138.8	138.8	139.8	139.8	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$18,881,128	\$20,993,715	\$21,392,425	\$21,392,425	\$—	—%
Services & Supplies	\$7,079,065	\$8,018,137	\$9,007,796	\$9,198,040	\$190,244	2.1%
Other Charges	\$(5,503)	\$110,000	\$71,000	\$71,000	\$—	—%
Equipment	\$—	\$8,500	\$—	\$—	\$—	—%
Interfund Charges	\$483,480	\$483,480	\$483,480	\$483,480	\$—	—%
Intrafund Charges	\$1,932,799	\$2,006,132	\$2,128,492	\$2,111,943	\$(16,549)	(0.8)%
Gross Expenditures/Appropriations	\$28,370,970	\$31,619,964	\$33,083,193	\$33,256,888	\$173,695	0.5%
Other Intrafund Reimbursements	\$(1,203,261)	\$(1,358,782)	\$(1,388,402)	\$(1,388,402)	\$—	—%
Total Intrafund Reimbursements	\$(1,203,261)	\$(1,358,782)	\$(1,388,402)	\$(1,388,402)	\$—	—%
Total Expenditures/Appropriations	\$27,167,709	\$30,261,182	\$31,694,791	\$31,868,486	\$173,695	0.5%
Licenses, Permits & Franchises	\$1,697,954	\$1,582,700	\$1,587,700	\$1,587,700	\$—	—%
Fines, Forfeitures & Penalties	\$269,792	\$800,000	\$800,000	\$800,000	\$—	—%
Intergovernmental Revenues	\$559,197	\$500,000	\$2,291,870	\$2,291,870	\$—	—%
Charges for Services	\$11,192,754	\$12,485,972	\$12,921,256	\$12,921,256	\$—	—%
Miscellaneous Revenues	\$1,909,692	\$1,771,745	\$1,771,745	\$1,771,745	\$—	—%
Revenue	\$15,629,389	\$17,140,417	\$19,372,571	\$19,372,571	\$—	—%
Total Revenue	\$15,629,389	\$17,140,417	\$19,372,571	\$19,372,571	\$—	—%
Net Cost	\$11,538,320	\$13,120,765	\$12,322,220	\$12,495,915	\$173,695	1.4%
Positions	138.8	138.8	139.8	139.8	—	—%

Summary of Changes

Description of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget is included in the program sections of this Budget Unit.

DCD-Planning and Environmental Review

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$9,411,685	\$10,613,218	\$10,925,251	\$10,925,251	\$—	—%
Services & Supplies	\$3,967,322	\$4,315,310	\$5,171,807	\$5,362,051	\$190,244	3.7%
Other Charges	\$21,387	\$100,000	\$61,000	\$61,000	\$—	—%
Equipment	\$—	\$8,500	\$—	\$—	\$—	—%
Intrafund Charges	\$1,017,772	\$1,004,436	\$1,107,152	\$1,090,603	\$(16,549)	(1.5)%
Cost of Goods Sold	\$13,832	\$—	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$14,431,998	\$16,041,464	\$17,265,210	\$17,438,905	\$173,695	1.0%
Other Intrafund Reimbursements	\$(617,070)	\$(685,951)	\$(713,389)	\$(713,389)	\$—	—%
Total Intrafund Reimbursements	\$(617,070)	\$(685,951)	\$(713,389)	\$(713,389)	\$—	—%
Total Expenditures/ Appropriations	\$13,814,928	\$15,355,513	\$16,551,821	\$16,725,516	\$173,695	1.0%
Licenses, Permits & Franchises	\$179,785	\$115,000	\$120,000	\$120,000	\$—	—%
Intergovernmental Revenues	\$559,197	\$500,000	\$2,291,870	\$2,291,870	\$—	—%
Charges for Services	\$7,946,969	\$8,689,012	\$9,027,387	\$9,027,387	\$—	—%
Miscellaneous Revenues	\$673,427	\$536,883	\$536,883	\$536,883	\$—	—%
Revenue	\$9,359,379	\$9,840,895	\$11,976,140	\$11,976,140	\$—	—%
Total Revenue	\$9,359,379	\$9,840,895	\$11,976,140	\$11,976,140	\$—	—%
Net Cost	\$4,455,549	\$5,514,618	\$4,575,681	\$4,749,376	\$173,695	3.8%
Positions	66.8	66.8	68.8	68.8	—	—%

Summary of Changes

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

The change in total appropriations is due to:

- Rebudgeting of one-time funds related to the Climate Action Plan and Fee Study.
- A decrease in employment services due to error correction for the transfer of allocated cost package charges to appropriately charge the correct program.

Development and Code Services

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
DCS - Administrative Services	\$(28,199)	\$—	\$—	\$—	\$—	—%
DCS - Building Permits & Inspection	\$22,696,247	\$25,292,567	\$24,458,534	\$24,099,058	\$(359,476)	(1.5)%
DCS - Construction Management and Inspection Division	\$34,149,292	\$35,384,282	\$36,859,802	\$37,647,655	\$787,853	2.1%
DCS - County Engineering	\$15,895,340	\$17,036,222	\$20,775,248	\$20,467,905	\$(307,343)	(1.5)%
Gross Expenditures/Appropriations	\$72,712,681	\$77,713,071	\$82,093,584	\$82,214,618	\$121,034	0.1%
Total Intrafund Reimbursements	\$(2,478,609)	\$(2,778,012)	\$(2,819,372)	\$(2,762,230)	\$57,142	(2.0)%
Total Expenditures/Appropriations	\$70,234,072	\$74,935,059	\$79,274,212	\$79,452,388	\$178,176	0.2%
Provision for Reserves	\$623,165	\$623,165	\$628,221	\$628,221	\$—	—%
Total Financing Uses	\$70,857,237	\$75,558,224	\$79,902,433	\$80,080,609	\$178,176	0.2%
Revenue	\$68,267,383	\$72,587,995	\$72,553,336	\$74,535,920	\$1,982,584	2.7%
Total Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$164,314	\$—	—%
Total Revenue	\$73,431,697	\$72,752,309	\$72,717,650	\$74,700,234	\$1,982,584	2.7%
Total Use of Fund Balance	\$2,805,915	\$2,805,915	\$7,184,783	\$5,380,375	\$(1,804,408)	(25.1)%
Total Financing Sources	\$76,237,612	\$75,558,224	\$79,902,433	\$80,080,609	\$178,176	0.2%
Net Cost	\$(5,380,375)	\$—	\$—	\$—	\$—	—%
Positions	271.0	271.0	277.0	277.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$42,871,154	\$45,733,745	\$47,243,178	\$47,243,178	\$—	—%
Services & Supplies	\$27,313,916	\$27,074,482	\$29,667,714	\$29,845,890	\$178,176	0.6%
Other Charges	\$(94,754)	\$1,771,681	\$1,874,369	\$1,874,369	\$—	—%
Equipment	\$143,755	\$355,151	\$488,951	\$488,951	\$—	—%
Intrafund Charges	\$2,478,609	\$2,778,012	\$2,819,372	\$2,762,230	\$(57,142)	(2.0)%
Gross Expenditures/Appropriations	\$72,712,681	\$77,713,071	\$82,093,584	\$82,214,618	\$121,034	0.1%
Intrafund Reimbursements within Department	\$(2,478,609)	\$(2,778,012)	\$(2,819,372)	\$(2,762,230)	\$57,142	(2.0)%
Total Intrafund Reimbursements	\$(2,478,609)	\$(2,778,012)	\$(2,819,372)	\$(2,762,230)	\$57,142	(2.0)%
Total Expenditures/Appropriations	\$70,234,072	\$74,935,059	\$79,274,212	\$79,452,388	\$178,176	0.2%
Provision for Reserves	\$623,165	\$623,165	\$628,221	\$628,221	\$—	—%
Total Financing Uses	\$70,857,237	\$75,558,224	\$79,902,433	\$80,080,609	\$178,176	0.2%
Licenses, Permits & Franchises	\$8,938	\$86,000	\$86,000	\$86,000	\$—	—%
Fines, Forfeitures & Penalties	\$142,856	\$52,640	\$72,520	\$72,520	\$—	—%
Revenue from Use Of Money & Property	\$(123,313)	\$—	\$(25,274)	\$(25,274)	\$—	—%
Charges for Services	\$67,820,682	\$72,072,978	\$72,043,713	\$74,026,297	\$1,982,584	2.8%
Miscellaneous Revenues	\$418,219	\$376,377	\$376,377	\$376,377	\$—	—%
Revenue	\$68,267,383	\$72,587,995	\$72,553,336	\$74,535,920	\$1,982,584	2.7%
Other Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$164,314	\$—	—%
Total Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$164,314	\$—	—%
Total Revenue	\$73,431,697	\$72,752,309	\$72,717,650	\$74,700,234	\$1,982,584	2.7%
Reserve Release	\$1,089,588	\$1,089,588	\$2,301,170	\$—	\$(2,301,170)	(100.0)%
Fund Balance	\$1,716,327	\$1,716,327	\$4,883,613	\$5,380,375	\$496,762	10.2%
Total Use of Fund Balance	\$2,805,915	\$2,805,915	\$7,184,783	\$5,380,375	\$(1,804,408)	(25.1)%
Total Financing Sources	\$76,237,612	\$75,558,224	\$79,902,433	\$80,080,609	\$178,176	0.2%
Net Cost	\$(5,380,375)	\$—	\$—	\$—	\$—	—%
Positions	271.0	271.0	277.0	277.0	—	—%

Summary of Changes

Description of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget is included in the program sections of this Budget Unit.

DCS - Building Permits & Inspection

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$15,354,871	\$16,232,196	\$16,201,360	\$16,201,360	\$—	—%
Services & Supplies	\$6,604,245	\$8,075,180	\$7,105,291	\$6,745,815	\$(359,476)	(5.1)%
Other Charges	\$120,002	\$188,041	\$240,752	\$240,752	\$—	—%
Intrafund Charges	\$617,129	\$797,150	\$911,131	\$911,131	\$—	—%
Gross Expenditures/ Appropriations	\$22,696,247	\$25,292,567	\$24,458,534	\$24,099,058	\$(359,476)	(1.5)%
Total Expenditures/ Appropriations	\$22,696,247	\$25,292,567	\$24,458,534	\$24,099,058	\$(359,476)	(1.5)%
Total Financing Uses	\$22,696,247	\$25,292,567	\$24,458,534	\$24,099,058	\$(359,476)	(1.5)%
Revenue from Use Of Money & Property	\$4,758	\$—	\$—	\$—	\$—	—%
Charges for Services	\$22,984,046	\$24,597,051	\$23,103,661	\$23,085,316	\$(18,345)	(0.1)%
Miscellaneous Revenues	\$25,669	\$41,200	\$41,200	\$41,200	\$—	—%
Revenue	\$23,014,473	\$24,638,251	\$23,144,861	\$23,126,516	\$(18,345)	(0.1)%
Total Revenue	\$23,014,473	\$24,638,251	\$23,144,861	\$23,126,516	\$(18,345)	(0.1)%
Fund Balance	\$654,316	\$654,316	\$1,313,673	\$972,542	\$(341,131)	(26.0)%
Total Use of Fund Balance	\$654,316	\$654,316	\$1,313,673	\$972,542	\$(341,131)	(26.0)%
Total Financing Sources	\$23,668,789	\$25,292,567	\$24,458,534	\$24,099,058	\$(359,476)	(1.5)%
Net Cost	\$(972,542)	\$—	\$—	\$—	\$—	—%
Positions	102.0	102.0	102.0	102.0	—	—%

Summary of Changes

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

- Decreases in other professional services resulting from a lower available prior year fund balance.

The change in total revenue, including interfund reimbursements, is due to labor rate adjustments resulting from changes in year-end available fund balance. Divisions in this budget unit are fully cost recovered by customer billings; therefore, labor rates are set, monitored, and adjusted to ensure full cost recovery.

DCS - Construction Management and Inspection Division

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$20,157,899	\$21,172,721	\$22,435,553	\$22,435,553	\$—	—%
Services & Supplies	\$12,764,761	\$10,951,313	\$10,959,122	\$11,804,117	\$844,995	7.7%
Other Charges	\$(230,496)	\$1,502,159	\$1,545,804	\$1,545,804	\$—	—%
Equipment	\$77,737	\$288,951	\$488,951	\$488,951	\$—	—%
Intrafund Charges	\$1,379,391	\$1,469,138	\$1,430,372	\$1,373,230	\$(57,142)	(4.0)%
Gross Expenditures/ Appropriations	\$34,149,292	\$35,384,282	\$36,859,802	\$37,647,655	\$787,853	2.1%
Intrafund Reimbursements within Department	\$(1,415,498)	\$(1,515,245)	\$(1,468,206)	\$(1,411,064)	\$57,142	(3.9)%
Total Intrafund Reimbursements	\$(1,415,498)	\$(1,515,245)	\$(1,468,206)	\$(1,411,064)	\$57,142	(3.9)%
Total Expenditures/ Appropriations	\$32,733,794	\$33,869,037	\$35,391,596	\$36,236,591	\$844,995	2.4%
Provision for Reserves	\$623,165	\$623,165	\$628,221	\$628,221	\$—	—%
Total Financing Uses	\$33,356,959	\$34,492,202	\$36,019,817	\$36,864,812	\$844,995	2.3%
Fines, Forfeitures & Penalties	\$—	\$14,840	\$9,893	\$9,893	\$—	—%
Charges for Services	\$33,579,516	\$32,945,660	\$34,081,000	\$35,081,000	\$1,000,000	2.9%
Miscellaneous Revenues	\$19,662	\$—	\$—	\$—	\$—	—%
Revenue	\$33,599,177	\$32,960,500	\$34,090,893	\$35,090,893	\$1,000,000	2.9%
Total Revenue	\$33,599,177	\$32,960,500	\$34,090,893	\$35,090,893	\$1,000,000	2.9%
Reserve Release	\$1,089,588	\$1,089,588	\$2,301,170	\$—	\$(2,301,170)	(100.0)%
Fund Balance	\$442,114	\$442,114	\$(372,246)	\$1,773,919	\$2,146,165	(576.5)%
Total Use of Fund Balance	\$1,531,702	\$1,531,702	\$1,928,924	\$1,773,919	\$(155,005)	(8.0)%
Total Financing Sources	\$35,130,879	\$34,492,202	\$36,019,817	\$36,864,812	\$844,995	2.3%
Net Cost	\$(1,773,920)	\$—	\$—	\$—	\$—	—%
Positions	123.0	123.0	129.0	129.0	—	—%

Summary of Changes

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

- Increases in construction services consultant cost resulting from year-end available fund balance.
- An error correction for the transfer of charges from Planning and Environmental Review to Development & Code Services (DCS) – Administrative Services.

The change in total revenue is due to labor rate adjustments resulting from changes in prior year available fund balance. Divisions in this budget unit are fully cost recovered by customer billings; therefore, labor rates are set, monitored, and adjusted to ensure full cost recovery.

Reserve changes from the Approved Recommended Budget are detailed below:

- Restricted – CMID Inspection – has increased \$2,301,170.
- Restricted – CMID Materials Lab – There are no changes.

DCS - County Engineering

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$7,358,385	\$8,328,828	\$8,606,265	\$8,606,265	\$—	—%
Services & Supplies	\$7,973,109	\$8,047,989	\$11,603,301	\$11,295,958	\$(307,343)	(2.6)%
Other Charges	\$15,740	\$81,481	\$87,813	\$87,813	\$—	—%
Equipment	\$66,017	\$66,200	\$—	\$—	\$—	—%
Intrafund Charges	\$482,089	\$511,724	\$477,869	\$477,869	\$—	—%
Gross Expenditures/ Appropriations	\$15,895,340	\$17,036,222	\$20,775,248	\$20,467,905	\$(307,343)	(1.5)%
Intrafund Reimbursements within Department	\$(1,063,111)	\$(1,262,767)	\$(1,351,166)	\$(1,351,166)	\$—	—%
Total Intrafund Reimbursements	\$(1,063,111)	\$(1,262,767)	\$(1,351,166)	\$(1,351,166)	\$—	—%
Total Expenditures/ Appropriations	\$14,832,229	\$15,773,455	\$19,424,082	\$19,116,739	\$(307,343)	(1.6)%
Total Financing Uses	\$14,832,229	\$15,773,455	\$19,424,082	\$19,116,739	\$(307,343)	(1.6)%
Licenses, Permits & Franchises	\$8,938	\$86,000	\$86,000	\$86,000	\$—	—%
Fines, Forfeitures & Penalties	\$142,856	\$37,800	\$62,627	\$62,627	\$—	—%
Revenue from Use Of Money & Property	\$(128,071)	\$—	\$(25,274)	\$(25,274)	\$—	—%
Charges for Services	\$11,257,121	\$14,530,267	\$14,859,052	\$15,859,981	\$1,000,929	6.7%
Miscellaneous Revenues	\$372,888	\$335,177	\$335,177	\$335,177	\$—	—%
Revenue	\$11,653,733	\$14,989,244	\$15,317,582	\$16,318,511	\$1,000,929	6.5%
Other Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$164,314	\$—	—%
Total Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$164,314	\$—	—%
Total Revenue	\$16,818,047	\$15,153,558	\$15,481,896	\$16,482,825	\$1,000,929	6.5%
Fund Balance	\$619,897	\$619,897	\$3,942,186	\$2,633,914	\$(1,308,272)	(33.2)%
Total Use of Fund Balance	\$619,897	\$619,897	\$3,942,186	\$2,633,914	\$(1,308,272)	(33.2)%
Total Financing Sources	\$17,437,944	\$15,773,455	\$19,424,082	\$19,116,739	\$(307,343)	(1.6)%
Net Cost	\$(2,605,715)	\$—	\$—	\$—	\$—	—%
Positions	46.0	46.0	46.0	46.0	—	—%

Summary of Changes

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

- Increase in other operating services to support the 3-Year Pilot Impact Fee Offset Program for Affordable Housing resulting from year-end available fund balance.
- Increase in Public Works Services costs in the Surveys Division, resulting from year-end available fund balance, as it holds the Superior Customer accounts that collects fees, which are then paid to CMID and Surveys Division
- Decreases in other professional services resulting from year-end available fund balance.

The change in total revenue, including interfund reimbursements, is due to labor rate adjustments resulting from changes in prior year available fund balance. Divisions in this budget unit are fully cost recovered by customer billings; therefore, labor rates are set, monitored, and adjusted to ensure full cost recovery.

Building Inspection

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Building Inspection	\$22,980,195	\$24,364,396	\$25,572,072	\$25,410,700	\$(161,372)	(0.6)%
Gross Expenditures/Appropriations	\$22,980,195	\$24,364,396	\$25,572,072	\$25,410,700	\$(161,372)	(0.6)%
Total Expenditures/Appropriations	\$22,980,195	\$24,364,396	\$25,572,072	\$25,410,700	\$(161,372)	(0.6)%
Provision for Reserves	\$1,565,666	\$1,565,666	\$45,872	\$—	\$(45,872)	(100.0)%
Total Financing Uses	\$24,545,861	\$25,930,062	\$25,617,944	\$25,410,700	\$(207,244)	(0.8)%
Revenue	\$22,558,852	\$23,058,553	\$24,526,200	\$24,526,200	\$—	—%
Total Revenue	\$22,558,852	\$23,058,553	\$24,526,200	\$24,526,200	\$—	—%
Total Use of Fund Balance	\$2,871,509	\$2,871,509	\$1,091,744	\$884,500	\$(207,244)	(19.0)%
Total Financing Sources	\$25,430,361	\$25,930,062	\$25,617,944	\$25,410,700	\$(207,244)	(0.8)%
Net Cost	\$(884,500)	\$—	\$—	\$—	\$—	—%
Positions	—	—	—	—	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$22,992,606	\$23,931,396	\$25,147,072	\$24,985,700	\$(161,372)	(0.6)%
Other Charges	\$(12,411)	\$433,000	\$425,000	\$425,000	\$—	—%
Gross Expenditures/Appropriations	\$22,980,195	\$24,364,396	\$25,572,072	\$25,410,700	\$(161,372)	(0.6)%
Total Expenditures/Appropriations	\$22,980,195	\$24,364,396	\$25,572,072	\$25,410,700	\$(161,372)	(0.6)%
Provision for Reserves	\$1,565,666	\$1,565,666	\$45,872	\$—	\$(45,872)	(100.0)%
Total Financing Uses	\$24,545,861	\$25,930,062	\$25,617,944	\$25,410,700	\$(207,244)	(0.8)%
Licenses, Permits & Franchises	\$21,927,121	\$22,471,552	\$23,649,199	\$23,649,199	\$—	—%
Fines, Forfeitures & Penalties	\$95	\$—	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$419,296	\$30,000	\$330,000	\$330,000	\$—	—%
Intergovernmental Revenues	\$51,410	\$50,000	\$50,000	\$50,000	\$—	—%
Charges for Services	\$149,986	\$498,501	\$488,501	\$488,501	\$—	—%
Miscellaneous Revenues	\$10,944	\$8,500	\$8,500	\$8,500	\$—	—%
Revenue	\$22,558,852	\$23,058,553	\$24,526,200	\$24,526,200	\$—	—%
Total Revenue	\$22,558,852	\$23,058,553	\$24,526,200	\$24,526,200	\$—	—%
Fund Balance	\$2,871,509	\$2,871,509	\$1,091,744	\$884,500	\$(207,244)	(19.0)%
Total Use of Fund Balance	\$2,871,509	\$2,871,509	\$1,091,744	\$884,500	\$(207,244)	(19.0)%
Total Financing Sources	\$25,430,361	\$25,930,062	\$25,617,944	\$25,410,700	\$(207,244)	(0.8)%
Net Cost	\$(884,500)	\$—	\$—	\$—	\$—	—%
Positions	—	—	—	—	—	—%

Summary of Changes

The change in total appropriations is due to the decrease in transfer for expenditures in 021F (budget unit 2151000) resulting from year-end available fund balance.

Reserve changes from the Approved Recommended Budget are provided below:

- Restricted - Future Services has decreased \$45,872.

Affordability Fee

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Affordability Fee	\$6,186,630	\$7,980,210	\$6,294,550	\$7,368,620	\$1,074,070	17.1%
Gross Expenditures/Appropriations	\$6,186,630	\$7,980,210	\$6,294,550	\$7,368,620	\$1,074,070	17.1%
Total Expenditures/Appropriations	\$6,186,630	\$7,980,210	\$6,294,550	\$7,368,620	\$1,074,070	17.1%
Total Financing Uses	\$6,186,630	\$7,980,210	\$6,294,550	\$7,368,620	\$1,074,070	17.1%
Revenue	\$5,225,341	\$5,562,000	\$5,911,699	\$5,911,699	\$—	—%
Total Revenue	\$5,225,341	\$5,562,000	\$5,911,699	\$5,911,699	\$—	—%
Total Use of Fund Balance	\$2,418,210	\$2,418,210	\$382,851	\$1,456,921	\$1,074,070	280.5%
Total Financing Sources	\$7,643,551	\$7,980,210	\$6,294,550	\$7,368,620	\$1,074,070	17.1%
Net Cost	\$(1,456,921)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$6,186,630	\$7,980,210	\$6,294,550	\$7,368,620	\$1,074,070	17.1%
Gross Expenditures/Appropriations	\$6,186,630	\$7,980,210	\$6,294,550	\$7,368,620	\$1,074,070	17.1%
Total Expenditures/Appropriations	\$6,186,630	\$7,980,210	\$6,294,550	\$7,368,620	\$1,074,070	17.1%
Total Financing Uses	\$6,186,630	\$7,980,210	\$6,294,550	\$7,368,620	\$1,074,070	17.1%
Licenses, Permits & Franchises	\$5,141,049	\$5,562,000	\$5,911,699	\$5,911,699	\$—	—%
Revenue from Use Of Money & Property	\$84,292	\$—	\$—	\$—	\$—	—%
Revenue	\$5,225,341	\$5,562,000	\$5,911,699	\$5,911,699	\$—	—%
Total Revenue	\$5,225,341	\$5,562,000	\$5,911,699	\$5,911,699	\$—	—%
Fund Balance	\$2,418,210	\$2,418,210	\$382,851	\$1,456,921	\$1,074,070	280.5%
Total Use of Fund Balance	\$2,418,210	\$2,418,210	\$382,851	\$1,456,921	\$1,074,070	280.5%
Total Financing Sources	\$7,643,551	\$7,980,210	\$6,294,550	\$7,368,620	\$1,074,070	17.1%
Net Cost	\$(1,456,921)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in transfers to the Sacramento Housing and Redevelopment Agency resulting from an increase in available year-end fund balance.

Connector Joint Powers Authority

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Capital Southeast Connector JPA	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Gross Expenditures/Appropriations	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Total Expenditures/Appropriations	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Total Financing Uses	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Revenue	\$741,670	\$807,135	\$784,189	\$807,391	\$23,202	3.0%
Total Revenue	\$741,670	\$807,135	\$784,189	\$807,391	\$23,202	3.0%
Total Financing Sources	\$741,670	\$807,135	\$784,189	\$807,391	\$23,202	3.0%
Net Cost	\$—	\$(150,000)	\$—	\$—	\$—	—%
Positions	3.0	3.0	3.0	3.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Gross Expenditures/Appropriations	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Total Expenditures/Appropriations	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Total Financing Uses	\$741,670	\$657,135	\$784,189	\$807,391	\$23,202	3.0%
Taxes	\$741,670	\$807,135	\$784,189	\$807,391	\$23,202	3.0%
Revenue	\$741,670	\$807,135	\$784,189	\$807,391	\$23,202	3.0%
Total Revenue	\$741,670	\$807,135	\$784,189	\$807,391	\$23,202	3.0%
Total Financing Sources	\$741,670	\$807,135	\$784,189	\$807,391	\$23,202	3.0%
Net Cost	\$—	\$(150,000)	\$—	\$—	\$—	—%
Positions	3.0	3.0	3.0	3.0	—	—%

Summary of Changes

The change in total appropriations and revenue is due to a correction of the Joint Powers Authority (JPA) adopting additional employee benefits, which is offset by an increase in revenue.

Carmichael Recreation And Park District

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Capital Project Fund Series 2025B	\$—	\$—	\$12,200,000	\$12,200,000	\$—	—%
Capital Project Series 2023 A-1&2	\$1,614,607	\$9,442,166	\$8,291,223	\$7,774,122	\$(517,101)	(6.2)%
Carmichael Recreation and Park District	\$5,946,621	\$7,324,337	\$6,754,431	\$6,578,886	\$(175,545)	(2.6)%
Debt Service Fund Series 2025B	\$—	\$—	\$611,222	\$611,222	\$—	—%
Debt Service Series 2023 A-1	\$268,000	\$345,492	\$268,000	\$202,533	\$(65,467)	(24.4)%
Debt Service Series 2023 A-2	\$925,563	\$1,823,524	\$1,549,976	\$1,115,417	\$(434,559)	(28.0)%
Gross Expenditures/Appropriations	\$8,754,791	\$18,935,519	\$29,674,852	\$28,482,180	\$(1,192,672)	(4.0)%
Total Expenditures/Appropriations	\$8,754,791	\$18,935,519	\$29,674,852	\$28,482,180	\$(1,192,672)	(4.0)%
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$55,000	\$—	—%
Total Financing Uses	\$8,809,791	\$18,990,519	\$29,729,852	\$28,537,180	\$(1,192,672)	(4.0)%
Revenue	\$6,140,341	\$7,984,937	\$7,507,119	\$7,523,616	\$16,497	0.2%
Total Revenue	\$6,140,341	\$7,984,937	\$7,507,119	\$7,523,616	\$16,497	0.2%
Total Use of Fund Balance	\$11,005,582	\$11,005,582	\$22,222,733	\$21,013,564	\$(1,209,169)	(5.4)%
Total Financing Sources	\$17,145,923	\$18,990,519	\$29,729,852	\$28,537,180	\$(1,192,672)	(4.0)%
Net Cost	\$(8,336,132)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$3,291,132	\$3,510,770	\$3,255,747	\$3,255,747	\$—	—%
Services & Supplies	\$2,261,882	\$2,374,206	\$2,372,654	\$2,372,654	\$—	—%
Other Charges	\$1,193,563	\$925,563	\$1,674,785	\$1,609,318	\$(65,467)	(3.9)%
Improvements	\$1,907,976	\$10,276,527	\$21,007,253	\$20,314,607	\$(692,646)	(3.3)%
Equipment	\$100,238	\$105,000	\$110,000	\$110,000	\$—	—%
Appropriation for Contingencies	\$—	\$1,743,453	\$1,254,413	\$819,854	\$(434,559)	(34.6)%
Gross Expenditures/Appropriations	\$8,754,791	\$18,935,519	\$29,674,852	\$28,482,180	\$(1,192,672)	(4.0)%
Total Expenditures/Appropriations	\$8,754,791	\$18,935,519	\$29,674,852	\$28,482,180	\$(1,192,672)	(4.0)%
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$55,000	\$—	—%
Total Financing Uses	\$8,809,791	\$18,990,519	\$29,729,852	\$28,537,180	\$(1,192,672)	(4.0)%
Taxes	\$3,165,716	\$3,789,380	\$4,044,880	\$4,044,880	\$—	—%
Revenue from Use Of Money & Property	\$1,500,218	\$2,110,522	\$2,084,459	\$2,100,956	\$16,497	0.8%
Intergovernmental Revenues	\$583,662	\$1,072,871	\$502,280	\$502,280	\$—	—%
Charges for Services	\$710,891	\$689,500	\$715,000	\$715,000	\$—	—%
Miscellaneous Revenues	\$179,854	\$322,664	\$160,500	\$160,500	\$—	—%
Revenue	\$6,140,341	\$7,984,937	\$7,507,119	\$7,523,616	\$16,497	0.2%
Total Revenue	\$6,140,341	\$7,984,937	\$7,507,119	\$7,523,616	\$16,497	0.2%
Fund Balance	\$11,005,582	\$11,005,582	\$22,222,733	\$21,013,564	\$(1,209,169)	(5.4)%
Total Use of Fund Balance	\$11,005,582	\$11,005,582	\$22,222,733	\$21,013,564	\$(1,209,169)	(5.4)%
Total Financing Sources	\$17,145,923	\$18,990,519	\$29,729,852	\$28,537,180	\$(1,192,672)	(4.0)%
Net Cost	\$(8,336,132)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this budget unit.

Capital Project Series 2023 A-1&2

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Improvements	\$1,614,607	\$9,442,166	\$8,181,223	\$7,664,122	\$(517,101)	(6.3)%
Equipment	\$—	\$—	\$110,000	\$110,000	\$—	—%
Gross Expenditures/ Appropriations	\$1,614,607	\$9,442,166	\$8,291,223	\$7,774,122	\$(517,101)	(6.2)%
Total Expenditures/ Appropriations	\$1,614,607	\$9,442,166	\$8,291,223	\$7,774,122	\$(517,101)	(6.2)%
Total Financing Uses	\$1,614,607	\$9,442,166	\$8,291,223	\$7,774,122	\$(517,101)	(6.2)%
Revenue from Use Of Money & Property	\$(33,057)	\$410,236	\$373,359	\$389,856	\$16,497	4.4%
Revenue	\$(33,057)	\$410,236	\$373,359	\$389,856	\$16,497	4.4%
Total Revenue	\$(33,057)	\$410,236	\$373,359	\$389,856	\$16,497	4.4%
Fund Balance	\$9,031,930	\$9,031,930	\$7,917,864	\$7,384,266	\$(533,598)	(6.7)%
Total Use of Fund Balance	\$9,031,930	\$9,031,930	\$7,917,864	\$7,384,266	\$(533,598)	(6.7)%
Total Financing Sources	\$8,998,873	\$9,442,166	\$8,291,223	\$7,774,122	\$(517,101)	(6.2)%
Net Cost	\$(7,384,266)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a decrease in project costs related to the Capital Project Series 2023 A-1 and 2 debt issuances.

The change in total revenue is due to a revised projection of anticipated interest earnings.

Carmichael Recreation and Park District

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$3,291,132	\$3,510,770	\$3,255,747	\$3,255,747	\$—	—%
Services & Supplies	\$2,261,882	\$2,374,206	\$2,372,654	\$2,372,654	\$—	—%
Improvements	\$293,369	\$834,361	\$626,030	\$450,485	\$(175,545)	(28.0)%
Equipment	\$100,238	\$105,000	\$—	\$—	\$—	—%
Appropriation for Contingencies	\$—	\$500,000	\$500,000	\$500,000	\$—	—%
Gross Expenditures/ Appropriations	\$5,946,621	\$7,324,337	\$6,754,431	\$6,578,886	\$(175,545)	(2.6)%
Total Expenditures/ Appropriations	\$5,946,621	\$7,324,337	\$6,754,431	\$6,578,886	\$(175,545)	(2.6)%
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$55,000	\$—	—%
Total Financing Uses	\$6,001,621	\$7,379,337	\$6,809,431	\$6,633,886	\$(175,545)	(2.6)%
Taxes	\$2,770,492	\$2,777,354	\$2,841,845	\$2,841,845	\$—	—%
Revenue from Use Of Money & Property	\$1,640,335	\$1,679,486	\$1,696,100	\$1,696,100	\$—	—%
Intergovernmental Revenues	\$580,680	\$1,064,254	\$493,730	\$493,730	\$—	—%
Charges for Services	\$710,891	\$689,500	\$715,000	\$715,000	\$—	—%
Miscellaneous Revenues	\$179,854	\$322,664	\$160,500	\$160,500	\$—	—%
Revenue	\$5,882,252	\$6,533,258	\$5,907,175	\$5,907,175	\$—	—%
Total Revenue	\$5,882,252	\$6,533,258	\$5,907,175	\$5,907,175	\$—	—%
Fund Balance	\$846,079	\$846,079	\$902,256	\$726,711	\$(175,545)	(19.5)%
Total Use of Fund Balance	\$846,079	\$846,079	\$902,256	\$726,711	\$(175,545)	(19.5)%
Total Financing Sources	\$6,728,331	\$7,379,337	\$6,809,431	\$6,633,886	\$(175,545)	(2.6)%
Net Cost	\$(726,711)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a decrease in structures as a result of changes in fund balance.

There are no changes to reserves.

Debt Service Series 2023 A-1

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$268,000	\$—	\$268,000	\$202,533	\$(65,467)	(24.4)%
Appropriation for Contingencies	\$—	\$345,492	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$268,000	\$345,492	\$268,000	\$202,533	\$(65,467)	(24.4)%
Total Expenditures/ Appropriations	\$268,000	\$345,492	\$268,000	\$202,533	\$(65,467)	(24.4)%
Total Financing Uses	\$268,000	\$345,492	\$268,000	\$202,533	\$(65,467)	(24.4)%
Taxes	\$54,918	\$63,630	\$256,360	\$256,360	\$—	—%
Revenue from Use Of Money & Property	\$(115,257)	\$7,800	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$428	\$527	\$550	\$550	\$—	—%
Revenue	\$(59,911)	\$71,957	\$256,910	\$256,910	\$—	—%
Total Revenue	\$(59,911)	\$71,957	\$256,910	\$256,910	\$—	—%
Fund Balance	\$273,535	\$273,535	\$11,090	\$(54,377)	\$(65,467)	(590.3)%
Total Use of Fund Balance	\$273,535	\$273,535	\$11,090	\$(54,377)	\$(65,467)	(590.3)%
Total Financing Sources	\$213,624	\$345,492	\$268,000	\$202,533	\$(65,467)	(24.4)%
Net Cost	\$54,376	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a decrease in bond payments as a result of changes in fund balance.

Debt Service Series 2023 A-2

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$925,563	\$925,563	\$925,563	\$925,563	\$—	—%
Appropriation for Contingencies	\$—	\$897,961	\$624,413	\$189,854	\$(434,559)	(69.6)%
Gross Expenditures/ Appropriations	\$925,563	\$1,823,524	\$1,549,976	\$1,115,417	\$(434,559)	(28.0)%
Total Expenditures/ Appropriations	\$925,563	\$1,823,524	\$1,549,976	\$1,115,417	\$(434,559)	(28.0)%
Total Financing Uses	\$925,563	\$1,823,524	\$1,549,976	\$1,115,417	\$(434,559)	(28.0)%
Taxes	\$340,306	\$948,396	\$812,884	\$812,884	\$—	—%
Revenue from Use Of Money & Property	\$8,197	\$13,000	\$15,000	\$15,000	\$—	—%
Intergovernmental Revenues	\$2,554	\$8,090	\$8,000	\$8,000	\$—	—%
Revenue	\$351,057	\$969,486	\$835,884	\$835,884	\$—	—%
Total Revenue	\$351,057	\$969,486	\$835,884	\$835,884	\$—	—%
Fund Balance	\$854,038	\$854,038	\$714,092	\$279,533	\$(434,559)	(60.9)%
Total Use of Fund Balance	\$854,038	\$854,038	\$714,092	\$279,533	\$(434,559)	(60.9)%
Total Financing Sources	\$1,205,095	\$1,823,524	\$1,549,976	\$1,115,417	\$(434,559)	(28.0)%
Net Cost	\$(279,532)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a decrease in contingency as a result of changes in fund balance.

Mission Oaks Recreation And Park District

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Mission Oaks Recreation and Park District	\$5,110,378	\$7,737,364	\$7,490,717	\$8,007,547	\$516,830	6.9%
Gross Expenditures/Appropriations	\$5,110,378	\$7,737,364	\$7,490,717	\$8,007,547	\$516,830	6.9%
Total Expenditures/Appropriations	\$5,110,378	\$7,737,364	\$7,490,717	\$8,007,547	\$516,830	6.9%
Provision for Reserves	\$34,875	\$34,875	\$1,183	\$216,481	\$215,298	18,199.3%
Total Financing Uses	\$5,145,253	\$7,772,239	\$7,491,900	\$8,224,028	\$732,128	9.8%
Revenue	\$5,423,665	\$6,154,133	\$6,261,408	\$6,327,510	\$66,102	1.1%
Total Revenue	\$5,423,665	\$6,154,133	\$6,261,408	\$6,327,510	\$66,102	1.1%
Total Use of Fund Balance	\$1,618,106	\$1,618,106	\$1,230,492	\$1,896,518	\$666,026	54.1%
Total Financing Sources	\$7,041,771	\$7,772,239	\$7,491,900	\$8,224,028	\$732,128	9.8%
Net Cost	\$(1,896,518)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$3,088,336	\$3,469,787	\$3,591,476	\$3,506,075	\$(85,401)	(2.4)%
Services & Supplies	\$1,737,379	\$2,093,368	\$2,085,012	\$2,151,389	\$66,377	3.2%
Other Charges	\$1,701	\$2,455	\$2,455	\$2,455	\$—	—%
Improvements	\$282,962	\$2,021,754	\$1,661,774	\$2,197,628	\$535,854	32.2%
Appropriation for Contingencies	\$—	\$150,000	\$150,000	\$150,000	\$—	—%
Gross Expenditures/Appropriations	\$5,110,378	\$7,737,364	\$7,490,717	\$8,007,547	\$516,830	6.9%
Total Expenditures/Appropriations	\$5,110,378	\$7,737,364	\$7,490,717	\$8,007,547	\$516,830	6.9%
Provision for Reserves	\$34,875	\$34,875	\$1,183	\$216,481	\$215,298	18,199.3%
Total Financing Uses	\$5,145,253	\$7,772,239	\$7,491,900	\$8,224,028	\$732,128	9.8%
Taxes	\$3,878,558	\$3,807,679	\$3,966,159	\$3,971,022	\$4,863	0.1%
Fines, Forfeitures & Penalties	\$—	\$1,205	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$382,836	\$157,420	\$157,420	\$263,978	\$106,558	67.7%
Intergovernmental Revenues	\$63,349	\$59,329	\$59,329	\$55,310	\$(4,019)	(6.8)%
Charges for Services	\$1,067,071	\$2,002,000	\$2,002,000	\$2,009,500	\$7,500	0.4%
Miscellaneous Revenues	\$31,852	\$126,500	\$76,500	\$27,700	\$(48,800)	(63.8)%
Revenue	\$5,423,665	\$6,154,133	\$6,261,408	\$6,327,510	\$66,102	1.1%
Total Revenue	\$5,423,665	\$6,154,133	\$6,261,408	\$6,327,510	\$66,102	1.1%
Fund Balance	\$1,618,106	\$1,618,106	\$1,230,492	\$1,896,518	\$666,026	54.1%
Total Use of Fund Balance	\$1,618,106	\$1,618,106	\$1,230,492	\$1,896,518	\$666,026	54.1%
Total Financing Sources	\$7,041,771	\$7,772,239	\$7,491,900	\$8,224,028	\$732,128	9.8%
Net Cost	\$(1,896,518)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in plumbing services, maintenance services, and a re-budget of Fiscal Year 2024-2025 projects, such as the Empowerment park project and Maddox Park shade structure, which is offset by a decrease in extra help.

The change in total revenues is due to an anticipated increase in property tax, an increase for charges for services, and an anticipated increase in interest, which is offset by a decrease in a revised projection from the State homeowner revenue exemption, and a decrease in one-time insurance revenues from Fiscal Year 2024-25.

Reserve changes from the Approved Recommended Budget are detailed below:

- Mission Oaks Recreation and Park District reserve has increased \$215,298.

Mission Oaks Maint/Improvement Dist

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Mission Oaks Maintenance Assessment District	\$832,742	\$1,523,774	\$1,301,539	\$1,798,080	\$496,541	38.2%
Gross Expenditures/Appropriations	\$832,742	\$1,523,774	\$1,301,539	\$1,798,080	\$496,541	38.2%
Total Expenditures/Appropriations	\$832,742	\$1,523,774	\$1,301,539	\$1,798,080	\$496,541	38.2%
Provision for Reserves	\$43,509	\$43,509	\$77,552	\$57,628	\$(19,924)	(25.7)%
Total Financing Uses	\$876,251	\$1,567,283	\$1,379,091	\$1,855,708	\$476,617	34.6%
Revenue	\$1,127,021	\$1,083,334	\$1,108,989	\$1,120,989	\$12,000	1.1%
Total Revenue	\$1,127,021	\$1,083,334	\$1,108,989	\$1,120,989	\$12,000	1.1%
Total Use of Fund Balance	\$483,949	\$483,949	\$270,102	\$734,719	\$464,617	172.0%
Total Financing Sources	\$1,610,970	\$1,567,283	\$1,379,091	\$1,855,708	\$476,617	34.6%
Net Cost	\$(734,719)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$502,475	\$549,376	\$566,075	\$570,080	\$4,005	0.7%
Improvements	\$330,266	\$974,398	\$735,464	\$1,093,000	\$357,536	48.6%
Equipment	\$—	\$—	\$—	\$135,000	\$135,000	—%
Gross Expenditures/Appropriations	\$832,742	\$1,523,774	\$1,301,539	\$1,798,080	\$496,541	38.2%
Total Expenditures/Appropriations	\$832,742	\$1,523,774	\$1,301,539	\$1,798,080	\$496,541	38.2%
Provision for Reserves	\$43,509	\$43,509	\$77,552	\$57,628	\$(19,924)	(25.7)%
Total Financing Uses	\$876,251	\$1,567,283	\$1,379,091	\$1,855,708	\$476,617	34.6%
Revenue from Use Of Money & Property	\$32,336	\$12,500	\$12,500	\$24,500	\$12,000	96.0%
Miscellaneous Revenues	\$1,091,635	\$1,070,834	\$1,096,489	\$1,096,489	\$—	—%
Other Financing Sources	\$3,050	\$—	\$—	\$—	\$—	—%
Revenue	\$1,127,021	\$1,083,334	\$1,108,989	\$1,120,989	\$12,000	1.1%
Total Revenue	\$1,127,021	\$1,083,334	\$1,108,989	\$1,120,989	\$12,000	1.1%
Fund Balance	\$483,949	\$483,949	\$270,102	\$734,719	\$464,617	172.0%
Total Use of Fund Balance	\$483,949	\$483,949	\$270,102	\$734,719	\$464,617	172.0%
Total Financing Sources	\$1,610,970	\$1,567,283	\$1,379,091	\$1,855,708	\$476,617	34.6%
Net Cost	\$(734,719)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in projects, which include (but not limited to):

- Playground replacement at Swanston Park.
- Pickeball shade structure at Eastern Oak Park.
- Playground shade structure at Oak Meadow Park.

The change in total revenue is due to an anticipated increase in interest.

Reserve changes from the Approved Recommended Budget are detailed below:

- Mission Oaks Improvement District reserve has decreased \$19,924.

Sunrise Recreation And Park District

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Sunrise Recreation and Park District	\$12,086,738	\$15,647,910	\$16,112,364	\$17,935,231	\$1,822,867	11.3%
Gross Expenditures/Appropriations	\$12,086,738	\$15,647,910	\$16,112,364	\$17,935,231	\$1,822,867	11.3%
Total Expenditures/Appropriations	\$12,086,738	\$15,647,910	\$16,112,364	\$17,935,231	\$1,822,867	11.3%
Total Financing Uses	\$12,086,738	\$15,647,910	\$16,112,364	\$17,935,231	\$1,822,867	11.3%
Revenue	\$12,768,206	\$12,919,294	\$14,668,716	\$14,525,147	\$(143,569)	(1.0)%
Total Revenue	\$12,768,206	\$12,919,294	\$14,668,716	\$14,525,147	\$(143,569)	(1.0)%
Total Use of Fund Balance	\$2,728,616	\$2,728,616	\$1,443,648	\$3,410,084	\$1,966,436	136.2%
Total Financing Sources	\$15,496,822	\$15,647,910	\$16,112,364	\$17,935,231	\$1,822,867	11.3%
Net Cost	\$(3,410,084)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$8,376,561	\$8,989,471	\$9,663,200	\$10,386,351	\$723,151	7.5%
Services & Supplies	\$3,181,921	\$3,477,199	\$3,999,812	\$4,065,010	\$65,198	1.6%
Other Charges	\$53,662	\$70,596	\$60,020	\$63,020	\$3,000	5.0%
Improvements	\$357,224	\$2,405,644	\$1,839,332	\$2,750,850	\$911,518	49.6%
Equipment	\$117,369	\$155,000	\$—	\$120,000	\$120,000	—%
Appropriation for Contingencies	\$—	\$550,000	\$550,000	\$550,000	\$—	—%
Gross Expenditures/Appropriations	\$12,086,738	\$15,647,910	\$16,112,364	\$17,935,231	\$1,822,867	11.3%
Total Expenditures/Appropriations	\$12,086,738	\$15,647,910	\$16,112,364	\$17,935,231	\$1,822,867	11.3%
Total Financing Uses	\$12,086,738	\$15,647,910	\$16,112,364	\$17,935,231	\$1,822,867	11.3%
Taxes	\$6,816,598	\$6,851,129	\$7,056,664	\$7,056,663	\$(1)	—%
Fines, Forfeitures & Penalties	\$325	\$—	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$955,276	\$812,499	\$1,107,123	\$1,060,779	\$(46,344)	(4.2)%
Intergovernmental Revenues	\$2,130,996	\$1,356,352	\$1,944,260	\$2,226,650	\$282,390	14.5%
Charges for Services	\$2,634,257	\$2,305,002	\$2,929,244	\$2,452,618	\$(476,626)	(16.3)%
Miscellaneous Revenues	\$230,754	\$1,591,812	\$1,628,925	\$1,725,937	\$97,012	6.0%
Other Financing Sources	\$—	\$2,500	\$2,500	\$2,500	\$—	—%
Revenue	\$12,768,206	\$12,919,294	\$14,668,716	\$14,525,147	\$(143,569)	(1.0)%
Total Revenue	\$12,768,206	\$12,919,294	\$14,668,716	\$14,525,147	\$(143,569)	(1.0)%
Fund Balance	\$2,728,616	\$2,728,616	\$1,443,648	\$3,410,084	\$1,966,436	136.2%
Total Use of Fund Balance	\$2,728,616	\$2,728,616	\$1,443,648	\$3,410,084	\$1,966,436	136.2%
Total Financing Sources	\$15,496,822	\$15,647,910	\$16,112,364	\$17,935,231	\$1,822,867	11.3%
Net Cost	\$(3,410,084)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in Salary and Benefit costs.
- An increase in recreational services and supplies for daycare needs.
- An increase in mechanical system maintenance for the current HVAC system.
- An increase in professional services for contracted work for the district.
- An increase in costs for capital improvement projects.

The change in total revenue is due to:

- A decrease in revised anticipated interest earnings.
- A decrease in recreation service charges due to revised projections.
- An increase in the Extended Learning Opportunities Program (ELOP) revenues.
- An increase in building rental revenue due to revised projections.

There are no changes to reserves.

Antelope Assessment

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Antelope Assessment	\$775,377	\$890,471	\$908,193	\$1,086,553	\$178,360	19.6%
Gross Expenditures/Appropriations	\$775,377	\$890,471	\$908,193	\$1,086,553	\$178,360	19.6%
Total Expenditures/Appropriations	\$775,377	\$890,471	\$908,193	\$1,086,553	\$178,360	19.6%
Provision for Reserves	\$43,101	\$43,101	\$—	\$—	\$—	—%
Total Financing Uses	\$818,478	\$933,572	\$908,193	\$1,086,553	\$178,360	19.6%
Revenue	\$846,116	\$831,170	\$831,170	\$856,145	\$24,975	3.0%
Total Revenue	\$846,116	\$831,170	\$831,170	\$856,145	\$24,975	3.0%
Total Use of Fund Balance	\$102,402	\$102,402	\$77,023	\$230,408	\$153,385	199.1%
Total Financing Sources	\$948,518	\$933,572	\$908,193	\$1,086,553	\$178,360	19.6%
Net Cost	\$(130,040)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$38,359	\$38,359	\$38,359	\$38,359	\$—	—%
Services & Supplies	\$321,992	\$360,062	\$380,000	\$440,000	\$60,000	15.8%
Other Charges	\$415,026	\$415,027	\$415,027	\$415,026	\$(1)	(0.0)%
Improvements	\$—	\$—	\$—	\$193,168	\$193,168	—%
Appropriation for Contingencies	\$—	\$77,023	\$74,807	\$—	\$(74,807)	(100.0)%
Gross Expenditures/Appropriations	\$775,377	\$890,471	\$908,193	\$1,086,553	\$178,360	19.6%
Total Expenditures/Appropriations	\$775,377	\$890,471	\$908,193	\$1,086,553	\$178,360	19.6%
Provision for Reserves	\$43,101	\$43,101	\$—	\$—	\$—	—%
Total Financing Uses	\$818,478	\$933,572	\$908,193	\$1,086,553	\$178,360	19.6%
Revenue from Use Of Money & Property	\$31,696	\$15,000	\$15,000	\$15,000	\$—	—%
Charges for Services	\$814,420	\$816,170	\$816,170	\$841,145	\$24,975	3.1%
Revenue	\$846,116	\$831,170	\$831,170	\$856,145	\$24,975	3.0%
Total Revenue	\$846,116	\$831,170	\$831,170	\$856,145	\$24,975	3.0%
Reserve Release	\$—	\$—	\$—	\$100,368	\$100,368	—%
Fund Balance	\$102,402	\$102,402	\$77,023	\$130,040	\$53,017	68.8%
Total Use of Fund Balance	\$102,402	\$102,402	\$77,023	\$230,408	\$153,385	199.1%
Total Financing Sources	\$948,518	\$933,572	\$908,193	\$1,086,553	\$178,360	19.6%
Net Cost	\$(130,040)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Increases in land improvement maintenance supplies due to the need for updated irrigation controllers in Antelope area parks.
- Increases for the Pokelma Park Playground Renovation project, resulting in a decrease in contingency.

The change in total revenue is due to:

- Anticipated increases in service revenue.

Reserve changes from the Approved Recommended Budget are detailed below:

- Antelope Assessment reserve has decreased \$100,368

Citrus Heights Assessment Districts

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Citrus Heights Assessment Districts	\$89,728	\$116,000	\$116,000	\$144,302	\$28,302	24.4%
Gross Expenditures/Appropriations	\$89,728	\$116,000	\$116,000	\$144,302	\$28,302	24.4%
Total Expenditures/Appropriations	\$89,728	\$116,000	\$116,000	\$144,302	\$28,302	24.4%
Total Financing Uses	\$89,728	\$116,000	\$116,000	\$144,302	\$28,302	24.4%
Revenue	\$89,728	\$116,000	\$116,000	\$144,302	\$28,302	24.4%
Total Revenue	\$89,728	\$116,000	\$116,000	\$144,302	\$28,302	24.4%
Total Financing Sources	\$89,728	\$116,000	\$116,000	\$144,302	\$28,302	24.4%
Net Cost	\$—	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$70,698	\$106,000	\$106,000	\$120,000	\$14,000	13.2%
Services & Supplies	\$19,030	\$10,000	\$10,000	\$24,302	\$14,302	143.0%
Gross Expenditures/Appropriations	\$89,728	\$116,000	\$116,000	\$144,302	\$28,302	24.4%
Total Expenditures/Appropriations	\$89,728	\$116,000	\$116,000	\$144,302	\$28,302	24.4%
Total Financing Uses	\$89,728	\$116,000	\$116,000	\$144,302	\$28,302	24.4%
Charges for Services	\$89,728	\$116,000	\$116,000	\$144,302	\$28,302	24.4%
Revenue	\$89,728	\$116,000	\$116,000	\$144,302	\$28,302	24.4%
Total Revenue	\$89,728	\$116,000	\$116,000	\$144,302	\$28,302	24.4%
Total Financing Sources	\$89,728	\$116,000	\$116,000	\$144,302	\$28,302	24.4%
Net Cost	\$—	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- Anticipated increases in salaries and benefits due to staffing costs anticipated for a full year of ownership of Mitchell Village Park.

- An increase in services and supplies due to goat grazing and various additional operating costs for Stock Ranch.

The change in total revenue is due to:

- An anticipated increase in revenue for services

There are no changes to reserves.

Foothill Park

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Program						
Foothill Park	\$—	\$1,290,348	\$1,290,348	\$1,500,000	\$209,652	16.2%
Gross Expenditures/Appropriations	\$—	\$1,290,348	\$1,290,348	\$1,500,000	\$209,652	16.2%
Total Expenditures/Appropriations	\$—	\$1,290,348	\$1,290,348	\$1,500,000	\$209,652	16.2%
Total Financing Uses	\$—	\$1,290,348	\$1,290,348	\$1,500,000	\$209,652	16.2%
Revenue	\$28,528	\$619,236	\$619,236	\$800,360	\$181,124	29.2%
Total Revenue	\$28,528	\$619,236	\$619,236	\$800,360	\$181,124	29.2%
Total Use of Fund Balance	\$671,112	\$671,112	\$671,112	\$699,640	\$28,528	4.3%
Total Financing Sources	\$699,640	\$1,290,348	\$1,290,348	\$1,500,000	\$209,652	16.2%
Net Cost	\$(699,640)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$—	\$100,000	\$100,000	\$100,000	\$—	—%
Improvements	\$—	\$1,190,348	\$1,190,348	\$1,400,000	\$209,652	17.6%
Gross Expenditures/Appropriations	\$—	\$1,290,348	\$1,290,348	\$1,500,000	\$209,652	16.2%
Total Expenditures/Appropriations	\$—	\$1,290,348	\$1,290,348	\$1,500,000	\$209,652	16.2%
Total Financing Uses	\$—	\$1,290,348	\$1,290,348	\$1,500,000	\$209,652	16.2%
Revenue from Use Of Money & Property	\$28,528	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$—	\$62,989	\$62,989	\$62,989	\$—	—%
Charges for Services	\$—	\$556,247	\$556,247	\$737,371	\$181,124	32.6%
Revenue	\$28,528	\$619,236	\$619,236	\$800,360	\$181,124	29.2%
Total Revenue	\$28,528	\$619,236	\$619,236	\$800,360	\$181,124	29.2%
Fund Balance	\$671,112	\$671,112	\$671,112	\$699,640	\$28,528	4.3%
Total Use of Fund Balance	\$671,112	\$671,112	\$671,112	\$699,640	\$28,528	4.3%
Total Financing Sources	\$699,640	\$1,290,348	\$1,290,348	\$1,500,000	\$209,652	16.2%
Net Cost	\$(699,640)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase for the Foothill Community Park Splash Pad & Picnic area/improvements project.

The change in total revenue is due to:

- An increase in utilization of Park Impact fees.

There are no changes to reserves.

Economic Development

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Administration	\$3,639,897	\$4,843,058	\$4,904,432	\$4,915,055	\$10,623	0.2%
Business Environmental Resource Center (BERC)	\$727,754	\$852,539	\$782,034	\$801,642	\$19,608	2.5%
General Economic Development	\$4,889,115	\$10,835,555	\$7,014,717	\$7,817,292	\$802,575	11.4%
Mather	\$867,224	\$6,793,926	\$7,545,537	\$7,882,888	\$337,351	4.5%
McClellan	\$35,574,265	\$60,891,764	\$33,670,921	\$34,365,537	\$694,616	2.1%
Gross Expenditures/Appropriations	\$45,698,256	\$84,216,842	\$53,917,641	\$55,782,414	\$1,864,773	3.5%
Total Intrafund Reimbursements	\$(6,275,930)	\$(7,191,886)	\$(7,698,211)	\$(7,615,772)	\$82,439	(1.1)%
Total Expenditures/Appropriations	\$39,422,327	\$77,024,956	\$46,219,430	\$48,166,642	\$1,947,212	4.2%
Provision for Reserves	\$21,887,808	\$21,887,808	\$—	\$455,863	\$455,863	—%
Total Financing Uses	\$61,310,135	\$98,912,764	\$46,219,430	\$48,622,505	\$2,403,075	5.2%
Revenue	\$24,318,454	\$31,084,325	\$14,513,147	\$15,016,746	\$503,599	3.5%
Total Interfund Reimbursements	\$15,161,238	\$28,243,646	\$15,415,382	\$15,851,410	\$436,028	2.8%
Total Revenue	\$39,479,691	\$59,327,971	\$29,928,529	\$30,868,156	\$939,627	3.1%
Total Use of Fund Balance	\$39,584,793	\$39,584,793	\$16,290,901	\$17,754,349	\$1,463,448	9.0%
Total Financing Sources	\$79,064,484	\$98,912,764	\$46,219,430	\$48,622,505	\$2,403,075	5.2%
Net Cost	\$(17,754,349)	\$—	\$—	\$—	\$—	—%
Positions	16.0	16.0	16.0	16.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,736,199	\$3,478,987	\$3,538,192	\$3,538,192	\$—	—%
Services & Supplies	\$21,323,599	\$40,425,353	\$24,201,439	\$25,956,152	\$1,754,713	7.3%
Other Charges	\$536,374	\$5,241,970	\$3,329,417	\$3,446,481	\$117,064	3.5%
Interfund Charges	\$14,826,156	\$27,878,646	\$15,150,382	\$15,225,817	\$75,435	0.5%
Intrafund Charges	\$6,275,930	\$7,191,886	\$7,698,211	\$7,615,772	\$(82,439)	(1.1)%
Gross Expenditures/Appropriations	\$45,698,256	\$84,216,842	\$53,917,641	\$55,782,414	\$1,864,773	3.5%
Other Intrafund Reimbursements	\$(6,257,351)	\$(7,161,886)	\$(7,683,211)	\$(7,577,676)	\$105,535	(1.4)%
Intrafund Reimbursements within Department	\$(18,578)	\$(30,000)	\$(15,000)	\$(38,096)	\$(23,096)	154.0%
Total Intrafund Reimbursements	\$(6,275,930)	\$(7,191,886)	\$(7,698,211)	\$(7,615,772)	\$82,439	(1.1)%
Total Expenditures/Appropriations	\$39,422,327	\$77,024,956	\$46,219,430	\$48,166,642	\$1,947,212	4.2%
Provision for Reserves	\$21,887,808	\$21,887,808	\$—	\$455,863	\$455,863	—%
Total Financing Uses	\$61,310,135	\$98,912,764	\$46,219,430	\$48,622,505	\$2,403,075	5.2%
Licenses, Permits & Franchises	\$266,533	\$146,609	\$266,016	\$266,016	\$—	—%
Revenue from Use Of Money & Property	\$1,803,146	\$1,540,701	\$1,597,801	\$1,607,801	\$10,000	0.6%
Intergovernmental Revenues	\$16,640,711	\$24,261,234	\$8,268,487	\$8,701,219	\$432,732	5.2%
Charges for Services	\$2,659,591	\$3,173,236	\$2,418,298	\$2,479,165	\$60,867	2.5%
Miscellaneous Revenues	\$2,920,632	\$1,941,545	\$1,941,545	\$1,941,545	\$—	—%
Other Financing Sources	\$27,840	\$21,000	\$21,000	\$21,000	\$—	—%
Revenue	\$24,318,454	\$31,084,325	\$14,513,147	\$15,016,746	\$503,599	3.5%
Other Interfund Reimbursements	\$15,161,238	\$28,243,646	\$15,415,382	\$15,851,410	\$436,028	2.8%
Total Interfund Reimbursements	\$15,161,238	\$28,243,646	\$15,415,382	\$15,851,410	\$436,028	2.8%
Total Revenue	\$39,479,691	\$59,327,971	\$29,928,529	\$30,868,156	\$939,627	3.1%
Fund Balance	\$39,584,793	\$39,584,793	\$16,290,901	\$17,754,349	\$1,463,448	9.0%
Total Use of Fund Balance	\$39,584,793	\$39,584,793	\$16,290,901	\$17,754,349	\$1,463,448	9.0%
Total Financing Sources	\$79,064,484	\$98,912,764	\$46,219,430	\$48,622,505	\$2,403,075	5.2%
Net Cost	\$(17,754,349)	\$—	\$—	\$—	\$—	—%
Positions	16.0	16.0	16.0	16.0	—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Administration

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,736,021	\$3,478,987	\$3,538,192	\$3,538,192	\$—	—%
Services & Supplies	\$416,659	\$456,854	\$463,910	\$485,586	\$21,676	4.7%
Other Charges	\$49,528	\$49,528	\$42,330	\$42,330	\$—	—%
Intrafund Charges	\$437,689	\$857,689	\$860,000	\$848,947	\$(11,053)	(1.3)%
Gross Expenditures/ Appropriations	\$3,639,897	\$4,843,058	\$4,904,432	\$4,915,055	\$10,623	0.2%
Other Intrafund Reimbursements	\$(3,326,314)	\$(3,367,488)	\$(3,531,544)	\$(3,551,152)	\$(19,608)	0.6%
Total Intrafund Reimbursements	\$(3,326,314)	\$(3,367,488)	\$(3,531,544)	\$(3,551,152)	\$(19,608)	0.6%
Total Expenditures/ Appropriations	\$313,583	\$1,475,570	\$1,372,888	\$1,363,903	\$(8,985)	(0.7)%
Provision for Reserves	\$250,000	\$250,000	\$—	\$250,000	\$250,000	—%
Total Financing Uses	\$563,583	\$1,725,570	\$1,372,888	\$1,613,903	\$241,015	17.6%
Revenue from Use Of Money & Property	\$428,945	\$435,000	\$455,000	\$455,000	\$—	—%
Charges for Services	\$2,971	\$15,000	\$15,000	\$15,000	\$—	—%
Revenue	\$431,916	\$450,000	\$470,000	\$470,000	\$—	—%
Total Revenue	\$431,916	\$450,000	\$470,000	\$470,000	\$—	—%
Fund Balance	\$1,275,570	\$1,275,570	\$902,888	\$1,143,903	\$241,015	26.7%
Total Use of Fund Balance	\$1,275,570	\$1,275,570	\$902,888	\$1,143,903	\$241,015	26.7%
Total Financing Sources	\$1,707,486	\$1,725,570	\$1,372,888	\$1,613,903	\$241,015	17.6%
Net Cost	\$(1,143,903)	\$—	\$—	\$—	\$—	—%
Positions	16.0	16.0	16.0	16.0	—	—%

Summary of Changes

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

- A decrease in Fiscal Year (FY) 2024-25 Quarter 4 interest received in the Administration program, which will decrease the transferred amount in FY 2025-26 to the programs that generated the interest.
- An increase in reimbursements from the Business Environmental Resource Center (BERC) program related to staffing support for BERC projects.
- An increase for other operating expenses, due to increased fund balance.

Reserve changes from the Approved Recommended Budget are detailed below:

- Administration Reserve has increased \$250,000.

Business Environmental Resource Center (BERC)

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$177	\$—	\$—	\$—	\$—	—%
Services & Supplies	\$31,378	\$66,045	\$66,479	\$66,479	\$—	—%
Intrafund Charges	\$696,199	\$786,494	\$715,555	\$735,163	\$19,608	2.7%
Gross Expenditures/ Appropriations	\$727,754	\$852,539	\$782,034	\$801,642	\$19,608	2.5%
Other Intrafund Reimbursements	\$(13,910)	\$(17,000)	\$(12,000)	\$(12,000)	\$—	—%
Total Intrafund Reimbursements	\$(13,910)	\$(17,000)	\$(12,000)	\$(12,000)	\$—	—%
Total Expenditures/ Appropriations	\$713,844	\$835,539	\$770,034	\$789,642	\$19,608	2.5%
Total Financing Uses	\$713,844	\$835,539	\$770,034	\$789,642	\$19,608	2.5%
Licenses, Permits & Franchises	\$83,465	\$68,040	\$68,040	\$68,040	\$—	—%
Revenue from Use Of Money & Property	\$13,180	\$5,000	\$5,000	\$5,000	\$—	—%
Intergovernmental Revenues	\$5,170	\$70,000	\$30,000	\$30,000	\$—	—%
Miscellaneous Revenues	\$606,133	\$621,545	\$621,545	\$621,545	\$—	—%
Revenue	\$707,948	\$764,585	\$724,585	\$724,585	\$—	—%
Total Revenue	\$707,948	\$764,585	\$724,585	\$724,585	\$—	—%
Fund Balance	\$70,954	\$70,954	\$45,449	\$65,057	\$19,608	43.1%
Total Use of Fund Balance	\$70,954	\$70,954	\$45,449	\$65,057	\$19,608	43.1%
Total Financing Sources	\$778,902	\$835,539	\$770,034	\$789,642	\$19,608	2.5%
Net Cost	\$(65,058)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in staffing support for BERC projects related to increase in fund balance.

There are no changes to reserves.

General Economic Development

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,224,830	\$3,583,604	\$1,535,051	\$2,220,562	\$685,511	44.7%
Other Charges	\$466,500	\$5,172,226	\$3,285,177	\$3,402,241	\$117,064	3.6%
Interfund Charges	\$125,000	\$125,000	\$—	\$—	\$—	—%
Intrafund Charges	\$2,072,785	\$1,954,725	\$2,194,489	\$2,194,489	\$—	—%
Gross Expenditures/ Appropriations	\$4,889,115	\$10,835,555	\$7,014,717	\$7,817,292	\$802,575	11.4%
Other Intrafund Reimbursements	\$(1,817,479)	\$(1,781,740)	\$(2,041,105)	\$(1,927,015)	\$114,090	(5.6)%
Total Intrafund Reimbursements	\$(1,817,479)	\$(1,781,740)	\$(2,041,105)	\$(1,927,015)	\$114,090	(5.6)%
Total Expenditures/ Appropriations	\$3,071,637	\$9,053,815	\$4,973,612	\$5,890,277	\$916,665	18.4%
Total Financing Uses	\$3,071,637	\$9,053,815	\$4,973,612	\$5,890,277	\$916,665	18.4%
Intergovernmental Revenues	\$2,568,884	\$7,918,234	\$4,201,203	\$4,633,935	\$432,732	10.3%
Other Financing Sources	\$27,840	\$21,000	\$21,000	\$21,000	\$—	—%
Revenue	\$2,596,724	\$7,939,234	\$4,222,203	\$4,654,935	\$432,732	10.2%
Other Interfund Reimbursements	\$460,082	\$490,000	\$265,000	\$625,593	\$360,593	136.1%
Total Interfund Reimbursements	\$460,082	\$490,000	\$265,000	\$625,593	\$360,593	136.1%
Total Revenue	\$3,056,805	\$8,429,234	\$4,487,203	\$5,280,528	\$793,325	17.7%
Fund Balance	\$624,581	\$624,581	\$486,409	\$609,749	\$123,340	25.4%
Total Use of Fund Balance	\$624,581	\$624,581	\$486,409	\$609,749	\$123,340	25.4%
Total Financing Sources	\$3,681,386	\$9,053,815	\$4,973,612	\$5,890,277	\$916,665	18.4%
Net Cost	\$(609,750)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- An increase for re-budgeting of the Olde Florintown Park Sidewalk Repair Project Improvements managed by the Southgate Recreation and Park District.
- An increase for re-budgeting of ARPA projects.
- An increase for re-budgeting of Targeted Economic Development projects.
- A decrease in intrafund reimbursements from the McClellan Program.

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

- An increase for re-budgeting of ARPA projects.
- An increase in reimbursement for administrative costs of the ARPA projects.

Mather

Program Budget by Object

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Object						
Services & Supplies	\$498,658	\$4,008,157	\$4,564,216	\$4,901,567	\$337,351	7.4%
Other Charges	\$17,473	\$17,324	\$1,800	\$1,800	\$—	—%
Interfund Charges	\$835	\$2,399,176	\$2,636,021	\$2,636,021	\$—	—%
Intrafund Charges	\$350,259	\$369,269	\$343,500	\$343,500	\$—	—%
Gross Expenditures/ Appropriations	\$867,224	\$6,793,926	\$7,545,537	\$7,882,888	\$337,351	4.5%
Other Intrafund Reimbursements	\$(597,278)	\$(985,439)	\$(1,031,974)	\$(1,031,974)	\$—	—%
Total Intrafund Reimbursements	\$(597,278)	\$(985,439)	\$(1,031,974)	\$(1,031,974)	\$—	—%
Total Expenditures/ Appropriations	\$269,946	\$5,808,487	\$6,513,563	\$6,850,914	\$337,351	5.2%
Provision for Reserves	\$14,437,808	\$14,437,808	\$—	\$205,863	\$205,863	—%
Total Financing Uses	\$14,707,754	\$20,246,295	\$6,513,563	\$7,056,777	\$543,214	8.3%
Licenses, Permits & Franchises	\$183,069	\$78,569	\$197,976	\$197,976	\$—	—%
Revenue from Use Of Money & Property	\$919,145	\$706,500	\$763,000	\$763,000	\$—	—%
Charges for Services	\$1,826	\$2,100	\$2,100	\$2,100	\$—	—%
Miscellaneous Revenues	\$610	\$—	\$—	\$—	\$—	—%
Revenue	\$1,104,649	\$787,169	\$963,076	\$963,076	\$—	—%
Other Interfund Reimbursements	\$835	\$2,399,176	\$2,636,021	\$2,636,021	\$—	—%
Total Interfund Reimbursements	\$835	\$2,399,176	\$2,636,021	\$2,636,021	\$—	—%
Total Revenue	\$1,105,484	\$3,186,345	\$3,599,097	\$3,599,097	\$—	—%
Fund Balance	\$17,059,950	\$17,059,950	\$2,914,466	\$3,457,680	\$543,214	18.6%
Total Use of Fund Balance	\$17,059,950	\$17,059,950	\$2,914,466	\$3,457,680	\$543,214	18.6%
Total Financing Sources	\$18,165,434	\$20,246,295	\$6,513,563	\$7,056,777	\$543,214	8.3%
Net Cost	\$(3,457,680)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to the rebudgeting of improvements benefitting the Mather Community Campus utilizing Department of Veteran Affairs' parking funding managed by the Office of Economic Development.

Reserve changes from the Approved Recommended Budget are detailed below:

- Mather Contingency reserve has increased \$99,715.
- Mather Contingency 2008 TE reserve has increased \$4,107.
- Mather Contingency 2008 TX reserve has increased \$102,041.

McClellan

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$18,152,074	\$32,310,693	\$17,571,783	\$18,281,958	\$710,175	4.0%
Other Charges	\$2,873	\$2,892	\$110	\$110	\$—	—%
Interfund Charges	\$14,700,321	\$25,354,470	\$12,514,361	\$12,589,796	\$75,435	0.6%
Intrafund Charges	\$2,718,998	\$3,223,709	\$3,584,667	\$3,493,673	\$(90,994)	(2.5)%
Gross Expenditures/ Appropriations	\$35,574,265	\$60,891,764	\$33,670,921	\$34,365,537	\$694,616	2.1%
Other Intrafund Reimbursements	\$(502,370)	\$(1,010,219)	\$(1,066,588)	\$(1,055,535)	\$11,053	(1.0)%
Intrafund Reimbursements within Department	\$(18,578)	\$(30,000)	\$(15,000)	\$(38,096)	\$(23,096)	154.0%
Total Intrafund Reimbursements	\$(520,948)	\$(1,040,219)	\$(1,081,588)	\$(1,093,631)	\$(12,043)	1.1%
Total Expenditures/ Appropriations	\$35,053,317	\$59,851,545	\$32,589,333	\$33,271,906	\$682,573	2.1%
Provision for Reserves	\$7,200,000	\$7,200,000	\$—	\$—	\$—	—%
Total Financing Uses	\$42,253,317	\$67,051,545	\$32,589,333	\$33,271,906	\$682,573	2.1%
Revenue from Use Of Money & Property	\$441,876	\$394,201	\$374,801	\$384,801	\$10,000	2.7%
Intergovernmental Revenues	\$14,066,657	\$16,273,000	\$4,037,284	\$4,037,284	\$—	—%
Charges for Services	\$2,654,794	\$3,156,136	\$2,401,198	\$2,462,065	\$60,867	2.5%
Miscellaneous Revenues	\$2,313,890	\$1,320,000	\$1,320,000	\$1,320,000	\$—	—%
Revenue	\$19,477,217	\$21,143,337	\$8,133,283	\$8,204,150	\$70,867	0.9%
Other Interfund Reimbursements	\$14,700,321	\$25,354,470	\$12,514,361	\$12,589,796	\$75,435	0.6%
Total Interfund Reimbursements	\$14,700,321	\$25,354,470	\$12,514,361	\$12,589,796	\$75,435	0.6%
Total Revenue	\$34,177,538	\$46,497,807	\$20,647,644	\$20,793,946	\$146,302	0.7%
Fund Balance	\$20,553,738	\$20,553,738	\$11,941,689	\$12,477,960	\$536,271	4.5%
Total Use of Fund Balance	\$20,553,738	\$20,553,738	\$11,941,689	\$12,477,960	\$536,271	4.5%
Total Financing Sources	\$54,731,276	\$67,051,545	\$32,589,333	\$33,271,906	\$682,573	2.1%
Net Cost	\$(12,477,959)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- A net decrease due to timing of the environmental clean-up of McClellan properties funded under Environmental Services Cooperative Agreements (ESCAs).
- An increase related to ESCA services performed in Fiscal Year (FY) 2024-25 which will be reflected as an intrafund reimbursement in FY 2025-26.
- Increases for re-budgeting and interest related to the ESCAs Cost Overage Funds.
- Increases due to timing of economic development projects.
- A decrease due to timing of Qualified Investment projects.
- An increase for payment to Sacramento Metropolitan Fire District for structural fire protection services.
- An increase due to timing of Western Area Power Authority projects.
- A decrease in a transfer to the General Economic Development Program.
- Increases for McClellan Bond Proceeds project expenditures, available due to an increase in FY 2024-25 Quarter 4 interest.

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

- Decreases due to timing of the environmental clean-up of McClellan properties funded under Environmental Services Cooperative Agreements.
- Increases for interfund reimbursements related to re-budgeting the ESCAs Cost Overage Funds.
- Increases for anticipated interest related to the ESCAs Cost Overage Funds.
- Increases in interfund reimbursements related to McClellan Bond Proceeds, available due to an increase in FY 2024-25 Quarter 4 interest.

There are no changes to reserves.

Natomas Fire District

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Natomas Fire District	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Gross Expenditures/Appropriations	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Total Expenditures/Appropriations	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Total Financing Uses	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Revenue	\$4,717,216	\$4,584,100	\$4,876,100	\$4,876,100	\$—	—%
Total Revenue	\$4,717,216	\$4,584,100	\$4,876,100	\$4,876,100	\$—	—%
Total Use of Fund Balance	\$680,755	\$680,755	\$13,570	\$142,507	\$128,937	950.2%
Total Financing Sources	\$5,397,971	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Net Cost	\$(142,506)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Gross Expenditures/Appropriations	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Total Expenditures/Appropriations	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Total Financing Uses	\$5,255,465	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Taxes	\$4,599,276	\$4,504,100	\$4,826,100	\$4,826,100	\$—	—%
Revenue from Use Of Money & Property	\$89,307	\$50,000	\$20,000	\$20,000	\$—	—%
Intergovernmental Revenues	\$28,634	\$30,000	\$30,000	\$30,000	\$—	—%
Revenue	\$4,717,216	\$4,584,100	\$4,876,100	\$4,876,100	\$—	—%
Total Revenue	\$4,717,216	\$4,584,100	\$4,876,100	\$4,876,100	\$—	—%
Fund Balance	\$680,755	\$680,755	\$13,570	\$142,507	\$128,937	950.2%
Total Use of Fund Balance	\$680,755	\$680,755	\$13,570	\$142,507	\$128,937	950.2%
Total Financing Sources	\$5,397,971	\$5,264,855	\$4,889,670	\$5,018,607	\$128,937	2.6%
Net Cost	\$(142,506)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in prior year fund balance resulting from an increase in interest income and property tax collections, together with a slight decrease in assessment/collection service costs, which results in an increase in expenditure appropriation to accommodate the transfer of revenue to the City of Sacramento for fire protection services provided by the Sacramento Fire Department.

Parks-Restricted Revenues

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	%
Appropriations by Program						
Parks-Habitat Restoration Program Fees	\$242,632	\$2,012,215	\$1,769,569	\$1,894,184	\$124,615	7.0%
Parks-Rangers Asset Forfeiture	\$—	\$7,619	\$8,164	\$8,487	\$323	4.0%
Parks-Special Revenue	\$218,318	\$316,448	\$100,644	\$108,860	\$8,216	8.2%
Parks-Therapeutic Recreation Services	\$50,000	\$157,560	\$107,644	\$113,125	\$5,481	5.1%
Gross Expenditures/Appropriations	\$510,950	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Total Expenditures/Appropriations	\$510,950	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Total Financing Uses	\$510,950	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Revenue	\$140,362	\$436,690	\$438,092	\$438,092	\$—	—%
Total Revenue	\$140,362	\$436,690	\$438,092	\$438,092	\$—	—%
Total Use of Fund Balance	\$2,057,152	\$2,057,152	\$1,547,929	\$1,686,564	\$138,635	9.0%
Total Financing Sources	\$2,197,514	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Net Cost	\$(1,686,564)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$510,950	\$510,964	\$342,167	\$342,167	\$—	—%
Appropriation for Contingencies	\$—	\$1,982,878	\$1,643,854	\$1,782,489	\$138,635	8.4%
Gross Expenditures/Appropriations	\$510,950	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Total Expenditures/Appropriations	\$510,950	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Total Financing Uses	\$510,950	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Fines, Forfeitures & Penalties	\$484	\$—	\$57	\$57	\$—	—%
Revenue from Use Of Money & Property	\$79,597	\$—	\$1,345	\$1,345	\$—	—%
Miscellaneous Revenues	\$60,281	\$436,690	\$436,690	\$436,690	\$—	—%
Revenue	\$140,362	\$436,690	\$438,092	\$438,092	\$—	—%
Total Revenue	\$140,362	\$436,690	\$438,092	\$438,092	\$—	—%
Fund Balance	\$2,057,152	\$2,057,152	\$1,547,929	\$1,686,564	\$138,635	9.0%
Total Use of Fund Balance	\$2,057,152	\$2,057,152	\$1,547,929	\$1,686,564	\$138,635	9.0%
Total Financing Sources	\$2,197,514	\$2,493,842	\$1,986,021	\$2,124,656	\$138,635	7.0%
Net Cost	\$(1,686,564)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Parks-Habitat Restoration Program Fees

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$242,632	\$242,646	\$241,703	\$241,703	\$—	—%
Appropriation for Contingencies	\$—	\$1,769,569	\$1,527,866	\$1,652,481	\$124,615	8.2%
Gross Expenditures/ Appropriations	\$242,632	\$2,012,215	\$1,769,569	\$1,894,184	\$124,615	7.0%
Total Expenditures/ Appropriations	\$242,632	\$2,012,215	\$1,769,569	\$1,894,184	\$124,615	7.0%
Total Financing Uses	\$242,632	\$2,012,215	\$1,769,569	\$1,894,184	\$124,615	7.0%
Revenue from Use Of Money & Property	\$64,320	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$60,281	\$436,690	\$436,690	\$436,690	\$—	—%
Revenue	\$124,601	\$436,690	\$436,690	\$436,690	\$—	—%
Total Revenue	\$124,601	\$436,690	\$436,690	\$436,690	\$—	—%
Fund Balance	\$1,575,525	\$1,575,525	\$1,332,879	\$1,457,494	\$124,615	9.3%
Total Use of Fund Balance	\$1,575,525	\$1,575,525	\$1,332,879	\$1,457,494	\$124,615	9.3%
Total Financing Sources	\$1,700,126	\$2,012,215	\$1,769,569	\$1,894,184	\$124,615	7.0%
Net Cost	\$(1,457,494)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Parks-Rangers Asset Forfeiture

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	\$—	\$7,619	\$8,164	\$8,487	\$323	4.0%
Gross Expenditures/ Appropriations	\$—	\$7,619	\$8,164	\$8,487	\$323	4.0%
Total Expenditures/ Appropriations	\$—	\$7,619	\$8,164	\$8,487	\$323	4.0%
Total Financing Uses	\$—	\$7,619	\$8,164	\$8,487	\$323	4.0%
Fines, Forfeitures & Penalties	\$484	\$—	\$57	\$57	\$—	—%
Revenue from Use Of Money & Property	\$327	\$—	\$—	\$—	\$—	—%
Revenue	\$811	\$—	\$57	\$57	\$—	—%
Total Revenue	\$811	\$—	\$57	\$57	\$—	—%
Fund Balance	\$7,619	\$7,619	\$8,107	\$8,430	\$323	4.0%
Total Use of Fund Balance	\$7,619	\$7,619	\$8,107	\$8,430	\$323	4.0%
Total Financing Sources	\$8,430	\$7,619	\$8,164	\$8,487	\$323	4.0%
Net Cost	\$(8,430)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Parks-Special Revenue

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$218,318	\$218,318	\$100,464	\$100,464	\$—	—%
Appropriation for Contingencies	\$—	\$98,130	\$180	\$8,396	\$8,216	4,564.4%
Gross Expenditures/ Appropriations	\$218,318	\$316,448	\$100,644	\$108,860	\$8,216	8.2%
Total Expenditures/ Appropriations	\$218,318	\$316,448	\$100,644	\$108,860	\$8,216	8.2%
Total Financing Uses	\$218,318	\$316,448	\$100,644	\$108,860	\$8,216	8.2%
Revenue from Use Of Money & Property	\$9,386	\$—	\$1,345	\$1,345	\$—	—%
Revenue	\$9,386	\$—	\$1,345	\$1,345	\$—	—%
Total Revenue	\$9,386	\$—	\$1,345	\$1,345	\$—	—%
Fund Balance	\$316,448	\$316,448	\$99,299	\$107,515	\$8,216	8.3%
Total Use of Fund Balance	\$316,448	\$316,448	\$99,299	\$107,515	\$8,216	8.3%
Total Financing Sources	\$325,834	\$316,448	\$100,644	\$108,860	\$8,216	8.2%
Net Cost	\$(107,516)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Parks-Therapeutic Recreation Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$50,000	\$50,000	\$—	\$—	\$—	—%
Appropriation for Contingencies	\$—	\$107,560	\$107,644	\$113,125	\$5,481	5.1%
Gross Expenditures/ Appropriations	\$50,000	\$157,560	\$107,644	\$113,125	\$5,481	5.1%
Total Expenditures/ Appropriations	\$50,000	\$157,560	\$107,644	\$113,125	\$5,481	5.1%
Total Financing Uses	\$50,000	\$157,560	\$107,644	\$113,125	\$5,481	5.1%
Revenue from Use Of Money & Property	\$5,565	\$—	\$—	\$—	\$—	—%
Revenue	\$5,565	\$—	\$—	\$—	\$—	—%
Total Revenue	\$5,565	\$—	\$—	\$—	\$—	—%
Fund Balance	\$157,560	\$157,560	\$107,644	\$113,125	\$5,481	5.1%
Total Use of Fund Balance	\$157,560	\$157,560	\$107,644	\$113,125	\$5,481	5.1%
Total Financing Sources	\$163,125	\$157,560	\$107,644	\$113,125	\$5,481	5.1%
Net Cost	\$(113,125)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

County Parks CFD 2006-1

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
CFD 2006-1	\$15,000	\$16,500	\$16,500	\$16,500	\$—	—%
Gross Expenditures/Appropriations	\$15,000	\$16,500	\$16,500	\$16,500	\$—	—%
Total Expenditures/Appropriations	\$15,000	\$16,500	\$16,500	\$16,500	\$—	—%
Provision for Reserves	\$9,254	\$9,254	\$5,175	\$9,097	\$3,922	75.8%
Total Financing Uses	\$24,254	\$25,754	\$21,675	\$25,597	\$3,922	18.1%
Revenue	\$24,097	\$21,675	\$21,675	\$21,675	\$—	—%
Total Revenue	\$24,097	\$21,675	\$21,675	\$21,675	\$—	—%
Total Use of Fund Balance	\$4,079	\$4,079	\$—	\$3,922	\$3,922	—%
Total Financing Sources	\$28,176	\$25,754	\$21,675	\$25,597	\$3,922	18.1%
Net Cost	\$(3,922)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$—	\$1,500	\$1,500	\$1,500	\$—	—%
Interfund Charges	\$15,000	\$15,000	\$15,000	\$15,000	\$—	—%
Gross Expenditures/Appropriations	\$15,000	\$16,500	\$16,500	\$16,500	\$—	—%
Total Expenditures/Appropriations	\$15,000	\$16,500	\$16,500	\$16,500	\$—	—%
Provision for Reserves	\$9,254	\$9,254	\$5,175	\$9,097	\$3,922	75.8%
Total Financing Uses	\$24,254	\$25,754	\$21,675	\$25,597	\$3,922	18.1%
Revenue from Use Of Money & Property	\$2,237	\$150	\$150	\$150	\$—	—%
Charges for Services	\$21,860	\$21,525	\$21,525	\$21,525	\$—	—%
Revenue	\$24,097	\$21,675	\$21,675	\$21,675	\$—	—%
Total Revenue	\$24,097	\$21,675	\$21,675	\$21,675	\$—	—%
Fund Balance	\$4,079	\$4,079	\$—	\$3,922	\$3,922	—%
Total Use of Fund Balance	\$4,079	\$4,079	\$—	\$3,922	\$3,922	—%
Total Financing Sources	\$28,176	\$25,754	\$21,675	\$25,597	\$3,922	18.1%
Net Cost	\$(3,922)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget. Reserve changes from the Approved Recommended Budget are detailed below:

- County Parks CFD 2006-1 reserve has increased \$3,922.

CSA No.4B-(Wilton-Cosumnes)

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Program						
CSA No. 4B (Wilton-Cosumnes)	\$21,532	\$25,148	\$21,766	\$21,766	\$—	—%
Gross Expenditures/Appropriations	\$21,532	\$25,148	\$21,766	\$21,766	\$—	—%
Total Expenditures/Appropriations	\$21,532	\$25,148	\$21,766	\$21,766	\$—	—%
Provision for Reserves	\$11,000	\$11,000	\$—	\$17,299	\$17,299	—%
Total Financing Uses	\$32,532	\$36,148	\$21,766	\$39,065	\$17,299	79.5%
Revenue	\$35,450	\$21,275	\$21,275	\$21,275	\$—	—%
Total Revenue	\$35,450	\$21,275	\$21,275	\$21,275	\$—	—%
Total Use of Fund Balance	\$14,873	\$14,873	\$491	\$17,790	\$17,299	3,523.2%
Total Financing Sources	\$50,323	\$36,148	\$21,766	\$39,065	\$17,299	79.5%
Net Cost	\$(17,790)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$15,012	\$18,628	\$18,628	\$18,628	\$—	—%
Interfund Charges	\$6,520	\$6,520	\$3,138	\$3,138	\$—	—%
Gross Expenditures/Appropriations	\$21,532	\$25,148	\$21,766	\$21,766	\$—	—%
Total Expenditures/Appropriations	\$21,532	\$25,148	\$21,766	\$21,766	\$—	—%
Provision for Reserves	\$11,000	\$11,000	\$—	\$17,299	\$17,299	—%
Total Financing Uses	\$32,532	\$36,148	\$21,766	\$39,065	\$17,299	79.5%
Taxes	\$4,952	\$4,966	\$4,966	\$4,966	\$—	—%
Revenue from Use Of Money & Property	\$1,784	\$244	\$244	\$244	\$—	—%
Intergovernmental Revenues	\$530	\$46	\$46	\$46	\$—	—%
Charges for Services	\$28,183	\$16,019	\$16,019	\$16,019	\$—	—%
Revenue	\$35,450	\$21,275	\$21,275	\$21,275	\$—	—%
Total Revenue	\$35,450	\$21,275	\$21,275	\$21,275	\$—	—%
Fund Balance	\$14,873	\$14,873	\$491	\$17,790	\$17,299	3,523.2%
Total Use of Fund Balance	\$14,873	\$14,873	\$491	\$17,790	\$17,299	3,523.2%
Total Financing Sources	\$50,323	\$36,148	\$21,766	\$39,065	\$17,299	79.5%
Net Cost	\$(17,790)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- CSA No.4B-(Wilton-Cosumnes) reserve has increased \$17,299.

CSA No.4C-(Delta)

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
CSA No 4C (Delta)	\$46,373	\$47,987	\$40,004	\$48,157	\$8,153	20.4%
Gross Expenditures/Appropriations	\$46,373	\$47,987	\$40,004	\$48,157	\$8,153	20.4%
Total Expenditures/Appropriations	\$46,373	\$47,987	\$40,004	\$48,157	\$8,153	20.4%
Provision for Reserves	\$8,402	\$8,402	\$8,454	\$4,454	\$(4,000)	(47.3)%
Total Financing Uses	\$54,775	\$56,389	\$48,458	\$52,611	\$4,153	8.6%
Revenue	\$50,997	\$44,246	\$44,246	\$44,246	\$—	—%
Total Revenue	\$50,997	\$44,246	\$44,246	\$44,246	\$—	—%
Total Use of Fund Balance	\$12,143	\$12,143	\$4,212	\$8,365	\$4,153	98.6%
Total Financing Sources	\$63,140	\$56,389	\$48,458	\$52,611	\$4,153	8.6%
Net Cost	\$(8,366)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$46,373	\$47,987	\$40,004	\$48,157	\$8,153	20.4%
Gross Expenditures/Appropriations	\$46,373	\$47,987	\$40,004	\$48,157	\$8,153	20.4%
Total Expenditures/Appropriations	\$46,373	\$47,987	\$40,004	\$48,157	\$8,153	20.4%
Provision for Reserves	\$8,402	\$8,402	\$8,454	\$4,454	\$(4,000)	(47.3)%
Total Financing Uses	\$54,775	\$56,389	\$48,458	\$52,611	\$4,153	8.6%
Taxes	\$33,308	\$24,657	\$24,657	\$24,657	\$—	—%
Revenue from Use Of Money & Property	\$1,197	\$100	\$100	\$100	\$—	—%
Intergovernmental Revenues	\$203	\$289	\$289	\$289	\$—	—%
Charges for Services	\$16,290	\$16,000	\$16,000	\$16,000	\$—	—%
Miscellaneous Revenues	\$—	\$3,200	\$3,200	\$3,200	\$—	—%
Revenue	\$50,997	\$44,246	\$44,246	\$44,246	\$—	—%
Total Revenue	\$50,997	\$44,246	\$44,246	\$44,246	\$—	—%
Fund Balance	\$12,143	\$12,143	\$4,212	\$8,365	\$4,153	98.6%
Total Use of Fund Balance	\$12,143	\$12,143	\$4,212	\$8,365	\$4,153	98.6%
Total Financing Sources	\$63,140	\$56,389	\$48,458	\$52,611	\$4,153	8.6%
Net Cost	\$(8,366)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increased cost associated with maintaining the existing well located at the Jean Harvie property.

Reserve changes from the Approved Recommended Budget are provided below:

- CSA No.4C-(Delta) reserve has decreased by \$4,000.

CSA No.4D-(Herald)

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
CSA No 4D (Herald)	\$6,741	\$9,548	\$8,086	\$8,086	\$—	—%
Gross Expenditures/Appropriations	\$6,741	\$9,548	\$8,086	\$8,086	\$—	—%
Total Expenditures/Appropriations	\$6,741	\$9,548	\$8,086	\$8,086	\$—	—%
Provision for Reserves	\$7,495	\$2,008	\$6,641	\$4,937	\$(1,704)	(25.7)%
Total Financing Uses	\$14,236	\$11,556	\$14,727	\$13,023	\$(1,704)	(11.6)%
Revenue	\$10,216	\$10,091	\$10,091	\$10,091	\$—	—%
Total Revenue	\$10,216	\$10,091	\$10,091	\$10,091	\$—	—%
Total Use of Fund Balance	\$6,952	\$1,465	\$4,636	\$2,932	\$(1,704)	(36.8)%
Total Financing Sources	\$17,168	\$11,556	\$14,727	\$13,023	\$(1,704)	(11.6)%
Net Cost	\$(2,932)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$3,741	\$6,548	\$5,086	\$5,086	\$—	—%
Interfund Charges	\$3,000	\$3,000	\$3,000	\$3,000	\$—	—%
Gross Expenditures/Appropriations	\$6,741	\$9,548	\$8,086	\$8,086	\$—	—%
Total Expenditures/Appropriations	\$6,741	\$9,548	\$8,086	\$8,086	\$—	—%
Provision for Reserves	\$7,495	\$2,008	\$6,641	\$4,937	\$(1,704)	(25.7)%
Total Financing Uses	\$14,236	\$11,556	\$14,727	\$13,023	\$(1,704)	(11.6)%
Taxes	\$8,749	\$8,739	\$8,739	\$8,739	\$—	—%
Revenue from Use Of Money & Property	\$234	\$20	\$20	\$20	\$—	—%
Intergovernmental Revenues	\$54	\$82	\$82	\$82	\$—	—%
Charges for Services	\$1,180	\$1,250	\$1,250	\$1,250	\$—	—%
Revenue	\$10,216	\$10,091	\$10,091	\$10,091	\$—	—%
Total Revenue	\$10,216	\$10,091	\$10,091	\$10,091	\$—	—%
Reserve Release	\$5,487	\$—	\$—	\$—	\$—	—%
Fund Balance	\$1,465	\$1,465	\$4,636	\$2,932	\$(1,704)	(36.8)%
Total Use of Fund Balance	\$6,952	\$1,465	\$4,636	\$2,932	\$(1,704)	(36.8)%
Total Financing Sources	\$17,168	\$11,556	\$14,727	\$13,023	\$(1,704)	(11.6)%
Net Cost	\$(2,932)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- CSA No.4D-(Herald) reserve has decreased \$1,704.

Del Norte Oaks Park District

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Del Norte Oaks	\$3,800	\$3,800	\$3,800	\$3,800	\$—	—%
Gross Expenditures/Appropriations	\$3,800	\$3,800	\$3,800	\$3,800	\$—	—%
Total Expenditures/Appropriations	\$3,800	\$3,800	\$3,800	\$3,800	\$—	—%
Provision for Reserves	\$3,089	\$3,089	\$746	\$3,546	\$2,800	375.3%
Total Financing Uses	\$6,889	\$6,889	\$4,546	\$7,346	\$2,800	61.6%
Revenue	\$7,346	\$4,514	\$4,514	\$4,514	\$—	—%
Total Revenue	\$7,346	\$4,514	\$4,514	\$4,514	\$—	—%
Total Use of Fund Balance	\$2,375	\$2,375	\$32	\$2,832	\$2,800	8,750.0%
Total Financing Sources	\$9,721	\$6,889	\$4,546	\$7,346	\$2,800	61.6%
Net Cost	\$(2,832)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$800	\$800	\$800	\$800	\$—	—%
Interfund Charges	\$3,000	\$3,000	\$3,000	\$3,000	\$—	—%
Gross Expenditures/Appropriations	\$3,800	\$3,800	\$3,800	\$3,800	\$—	—%
Total Expenditures/Appropriations	\$3,800	\$3,800	\$3,800	\$3,800	\$—	—%
Provision for Reserves	\$3,089	\$3,089	\$746	\$3,546	\$2,800	375.3%
Total Financing Uses	\$6,889	\$6,889	\$4,546	\$7,346	\$2,800	61.6%
Taxes	\$6,634	\$4,442	\$4,442	\$4,442	\$—	—%
Revenue from Use Of Money & Property	\$671	\$30	\$30	\$30	\$—	—%
Intergovernmental Revenues	\$41	\$42	\$42	\$42	\$—	—%
Revenue	\$7,346	\$4,514	\$4,514	\$4,514	\$—	—%
Total Revenue	\$7,346	\$4,514	\$4,514	\$4,514	\$—	—%
Fund Balance	\$2,375	\$2,375	\$32	\$2,832	\$2,800	8,750.0%
Total Use of Fund Balance	\$2,375	\$2,375	\$32	\$2,832	\$2,800	8,750.0%
Total Financing Sources	\$9,721	\$6,889	\$4,546	\$7,346	\$2,800	61.6%
Net Cost	\$(2,832)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Del Norte Oaks Park District reserve has increased \$2,800.

Fish And Game Propagation

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Program						
Fish and Game Propagation	\$8,003	\$10,407	\$4,956	\$4,956	\$—	—%
Gross Expenditures/Appropriations	\$8,003	\$10,407	\$4,956	\$4,956	\$—	—%
Total Expenditures/Appropriations	\$8,003	\$10,407	\$4,956	\$4,956	\$—	—%
Provision for Reserves	\$5,085	\$5,085	\$3,831	\$7,438	\$3,607	94.2%
Total Financing Uses	\$13,088	\$15,492	\$8,787	\$12,394	\$3,607	41.0%
Revenue	\$9,817	\$9,540	\$9,713	\$9,713	\$—	—%
Total Revenue	\$9,817	\$9,540	\$9,713	\$9,713	\$—	—%
Total Use of Fund Balance	\$5,952	\$5,952	\$(926)	\$2,681	\$3,607	(389.5)%
Total Financing Sources	\$15,769	\$15,492	\$8,787	\$12,394	\$3,607	41.0%
Net Cost	\$(2,681)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	\$8,003	\$10,407	\$4,956	\$4,956	\$—	—%
Gross Expenditures/Appropriations	\$8,003	\$10,407	\$4,956	\$4,956	\$—	—%
Total Expenditures/Appropriations	\$8,003	\$10,407	\$4,956	\$4,956	\$—	—%
Provision for Reserves	\$5,085	\$5,085	\$3,831	\$7,438	\$3,607	94.2%
Total Financing Uses	\$13,088	\$15,492	\$8,787	\$12,394	\$3,607	41.0%
Fines, Forfeitures & Penalties	\$9,038	\$9,400	\$9,573	\$9,573	\$—	—%
Revenue from Use Of Money & Property	\$779	\$140	\$140	\$140	\$—	—%
Revenue	\$9,817	\$9,540	\$9,713	\$9,713	\$—	—%
Total Revenue	\$9,817	\$9,540	\$9,713	\$9,713	\$—	—%
Fund Balance	\$5,952	\$5,952	\$(926)	\$2,681	\$3,607	(389.5)%
Total Use of Fund Balance	\$5,952	\$5,952	\$(926)	\$2,681	\$3,607	(389.5)%
Total Financing Sources	\$15,769	\$15,492	\$8,787	\$12,394	\$3,607	41.0%
Net Cost	\$(2,681)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Fish and Game Propagation has increased \$3,607.

Golf

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Golf	\$12,590,947	\$12,769,629	\$13,891,117	\$13,891,117	\$—	—%
Gross Expenditures/Appropriations	\$12,590,947	\$12,769,629	\$13,891,117	\$13,891,117	\$—	—%
Total Expenditures/Appropriations	\$12,590,947	\$12,769,629	\$13,891,117	\$13,891,117	\$—	—%
Provision for Reserves	\$700,686	\$700,686	\$—	\$—	\$—	—%
Total Financing Uses	\$13,291,633	\$13,470,315	\$13,891,117	\$13,891,117	\$—	—%
Revenue	\$12,199,009	\$11,237,129	\$12,316,058	\$12,316,058	\$—	—%
Total Revenue	\$12,199,009	\$11,237,129	\$12,316,058	\$12,316,058	\$—	—%
Total Use of Fund Balance	\$2,233,186	\$2,233,186	\$1,575,059	\$1,575,059	\$—	—%
Total Financing Sources	\$14,432,195	\$13,470,315	\$13,891,117	\$13,891,117	\$—	—%
Net Cost	\$(1,140,561)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$9,630,393	\$9,266,673	\$9,998,275	\$9,998,275	\$—	—%
Other Charges	\$1,572,693	\$1,691,850	\$1,761,058	\$1,761,058	\$—	—%
Equipment	\$256,195	\$679,439	\$282,000	\$282,000	\$—	—%
Interfund Charges	\$1,131,666	\$1,131,667	\$1,849,784	\$1,849,784	\$—	—%
Gross Expenditures/Appropriations	\$12,590,947	\$12,769,629	\$13,891,117	\$13,891,117	\$—	—%
Total Expenditures/Appropriations	\$12,590,947	\$12,769,629	\$13,891,117	\$13,891,117	\$—	—%
Provision for Reserves	\$700,686	\$700,686	\$—	\$—	\$—	—%
Total Financing Uses	\$13,291,633	\$13,470,315	\$13,891,117	\$13,891,117	\$—	—%
Revenue from Use Of Money & Property	\$6,504,921	\$5,979,324	\$6,192,163	\$6,192,163	\$—	—%
Charges for Services	\$5,688,188	\$5,257,805	\$6,123,895	\$6,123,895	\$—	—%
Other Financing Sources	\$5,900	\$—	\$—	\$—	\$—	—%
Revenue	\$12,199,009	\$11,237,129	\$12,316,058	\$12,316,058	\$—	—%
Total Revenue	\$12,199,009	\$11,237,129	\$12,316,058	\$12,316,058	\$—	—%
Reserve Release	\$1,152,636	\$1,152,636	\$1,567,063	\$434,498	\$(1,132,565)	(72.3)%
Fund Balance	\$1,080,550	\$1,080,550	\$7,996	\$1,140,561	\$1,132,565	14,164.1%
Total Use of Fund Balance	\$2,233,186	\$2,233,186	\$1,575,059	\$1,575,059	\$—	—%
Total Financing Sources	\$14,432,195	\$13,470,315	\$13,891,117	\$13,891,117	\$—	—%
Net Cost	\$(1,140,561)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are provided below:

- Golf Reserve has increased \$1,132,565.

Park Construction

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Parks Construction	\$7,063,954	\$29,474,755	\$18,433,540	\$25,310,809	\$6,877,269	37.3%
Gross Expenditures/Appropriations	\$7,063,954	\$29,474,755	\$18,433,540	\$25,310,809	\$6,877,269	37.3%
Total Expenditures/Appropriations	\$7,063,954	\$29,474,755	\$18,433,540	\$25,310,809	\$6,877,269	37.3%
Total Financing Uses	\$7,063,954	\$29,474,755	\$18,433,540	\$25,310,809	\$6,877,269	37.3%
Revenue	\$4,712,639	\$13,867,605	\$8,057,910	\$8,057,910	\$—	—%
Total Interfund Reimbursements	\$1,393,965	\$1,393,965	\$3,997,064	\$3,997,064	\$—	—%
Total Revenue	\$6,106,604	\$15,261,570	\$12,054,974	\$12,054,974	\$—	—%
Total Use of Fund Balance	\$14,213,185	\$14,213,185	\$6,378,566	\$13,255,835	\$6,877,269	107.8%
Total Financing Sources	\$20,319,789	\$29,474,755	\$18,433,540	\$25,310,809	\$6,877,269	37.3%
Net Cost	\$(13,255,835)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Improvements	\$6,169,755	\$28,491,023	\$18,433,540	\$18,433,540	\$—	—%
Interfund Charges	\$894,199	\$894,199	\$—	\$—	\$—	—%
Appropriation for Contingencies	\$—	\$89,533	\$—	\$6,877,269	\$6,877,269	—%
Gross Expenditures/Appropriations	\$7,063,954	\$29,474,755	\$18,433,540	\$25,310,809	\$6,877,269	37.3%
Total Expenditures/Appropriations	\$7,063,954	\$29,474,755	\$18,433,540	\$25,310,809	\$6,877,269	37.3%
Total Financing Uses	\$7,063,954	\$29,474,755	\$18,433,540	\$25,310,809	\$6,877,269	37.3%
Revenue from Use Of Money & Property	\$645,212	\$413,700	\$222,200	\$222,200	\$—	—%
Intergovernmental Revenues	\$4,067,427	\$13,453,905	\$7,835,710	\$7,835,710	\$—	—%
Revenue	\$4,712,639	\$13,867,605	\$8,057,910	\$8,057,910	\$—	—%
Other Interfund Reimbursements	\$1,393,965	\$1,393,965	\$3,997,064	\$3,997,064	\$—	—%
Total Interfund Reimbursements	\$1,393,965	\$1,393,965	\$3,997,064	\$3,997,064	\$—	—%
Total Revenue	\$6,106,604	\$15,261,570	\$12,054,974	\$12,054,974	\$—	—%
Fund Balance	\$14,213,185	\$14,213,185	\$6,378,566	\$13,255,835	\$6,877,269	107.8%
Total Use of Fund Balance	\$14,213,185	\$14,213,185	\$6,378,566	\$13,255,835	\$6,877,269	107.8%
Total Financing Sources	\$20,319,789	\$29,474,755	\$18,433,540	\$25,310,809	\$6,877,269	37.3%
Net Cost	\$(13,255,835)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Department of Transportation

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Department Administration	\$9,991,415	\$10,117,455	\$10,914,891	\$10,914,891	\$—	—%
Maintenance and Operations	\$54,057,237	\$58,702,910	\$63,483,880	\$63,483,880	\$—	—%
Planning, Programs and Design	\$14,151,764	\$14,297,099	\$15,144,073	\$15,144,073	\$—	—%
Gross Expenditures/Appropriations	\$78,200,416	\$83,117,464	\$89,542,844	\$89,542,844	\$—	—%
Total Intrafund Reimbursements	\$(9,380,503)	\$(9,676,455)	\$(10,327,891)	\$(10,327,891)	\$—	—%
Total Expenditures/Appropriations	\$68,819,913	\$73,441,009	\$79,214,953	\$79,214,953	\$—	—%
Total Financing Uses	\$68,819,913	\$73,441,009	\$79,214,953	\$79,214,953	\$—	—%
Revenue	\$66,155,150	\$65,335,465	\$74,551,473	\$72,510,692	\$(2,040,781)	(2.7)%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Revenue	\$67,418,630	\$66,598,945	\$75,814,953	\$73,774,172	\$(2,040,781)	(2.7)%
Total Use of Fund Balance	\$6,842,064	\$6,842,064	\$3,400,000	\$5,440,781	\$2,040,781	60.0%
Total Financing Sources	\$74,260,694	\$73,441,009	\$79,214,953	\$79,214,953	\$—	—%
Net Cost	\$(5,440,781)	\$—	\$—	\$—	\$—	—%
Positions	256.1	255.1	257.1	257.1	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$41,466,374	\$43,425,120	\$44,217,596	\$44,217,596	\$—	—%
Services & Supplies	\$26,765,373	\$29,429,861	\$32,893,601	\$32,893,601	\$—	—%
Other Charges	\$577,077	\$586,028	\$2,055,756	\$2,055,756	\$—	—%
Equipment	\$11,088	\$—	\$48,000	\$48,000	\$—	—%
Intrafund Charges	\$9,380,503	\$9,676,455	\$10,327,891	\$10,327,891	\$—	—%
Gross Expenditures/Appropriations	\$78,200,416	\$83,117,464	\$89,542,844	\$89,542,844	\$—	—%
Intrafund Reimbursements within Department	\$(9,380,503)	\$(9,676,455)	\$(10,327,891)	\$(10,327,891)	\$—	—%
Total Intrafund Reimbursements	\$(9,380,503)	\$(9,676,455)	\$(10,327,891)	\$(10,327,891)	\$—	—%
Total Expenditures/Appropriations	\$68,819,913	\$73,441,009	\$79,214,953	\$79,214,953	\$—	—%
Total Financing Uses	\$68,819,913	\$73,441,009	\$79,214,953	\$79,214,953	\$—	—%
Fines, Forfeitures & Penalties	\$—	\$151,500	\$11,500	\$11,500	\$—	—%
Revenue from Use Of Money & Property	\$599,752	\$405,000	\$551,000	\$551,000	\$—	—%
Intergovernmental Revenues	\$559,303	\$521,000	\$521,000	\$521,000	\$—	—%
Charges for Services	\$64,981,650	\$64,257,465	\$73,467,473	\$71,426,692	\$(2,040,781)	(2.8)%
Miscellaneous Revenues	\$8,208	\$500	\$500	\$500	\$—	—%
Other Financing Sources	\$6,236	\$—	\$—	\$—	\$—	—%
Revenue	\$66,155,150	\$65,335,465	\$74,551,473	\$72,510,692	\$(2,040,781)	(2.7)%
Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Revenue	\$67,418,630	\$66,598,945	\$75,814,953	\$73,774,172	\$(2,040,781)	(2.7)%
Fund Balance	\$6,842,064	\$6,842,064	\$3,400,000	\$5,440,781	\$2,040,781	60.0%
Total Use of Fund Balance	\$6,842,064	\$6,842,064	\$3,400,000	\$5,440,781	\$2,040,781	60.0%
Total Financing Sources	\$74,260,694	\$73,441,009	\$79,214,953	\$79,214,953	\$—	—%
Net Cost	\$(5,440,781)	\$—	\$—	\$—	\$—	—%
Positions	256.1	255.1	257.1	257.1	—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Maintenance and Operations

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$26,940,508	\$28,822,715	\$29,063,347	\$29,063,347	\$—	—%
Services & Supplies	\$20,043,983	\$22,524,829	\$25,524,936	\$25,524,936	\$—	—%
Other Charges	\$350,000	\$350,000	\$1,461,000	\$1,461,000	\$—	—%
Equipment	\$—	\$—	\$48,000	\$48,000	\$—	—%
Intrafund Charges	\$6,722,746	\$7,005,366	\$7,386,597	\$7,386,597	\$—	—%
Gross Expenditures/ Appropriations	\$54,057,237	\$58,702,910	\$63,483,880	\$63,483,880	\$—	—%
Total Expenditures/ Appropriations	\$54,057,237	\$58,702,910	\$63,483,880	\$63,483,880	\$—	—%
Total Financing Uses	\$54,057,237	\$58,702,910	\$63,483,880	\$63,483,880	\$—	—%
Fines, Forfeitures & Penalties	\$—	\$1,500	\$1,500	\$1,500	\$—	—%
Intergovernmental Revenues	\$558,018	\$520,000	\$520,000	\$520,000	\$—	—%
Charges for Services	\$52,579,922	\$49,492,648	\$56,498,900	\$53,917,196	\$(2,581,704)	(4.6)%
Miscellaneous Revenues	\$7,504	\$—	\$—	\$—	\$—	—%
Other Financing Sources	\$4,735	\$—	\$—	\$—	\$—	—%
Revenue	\$53,150,179	\$50,014,148	\$57,020,400	\$54,438,696	\$(2,581,704)	(4.5)%
Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Revenue	\$54,413,659	\$51,277,628	\$58,283,880	\$55,702,176	\$(2,581,704)	(4.4)%
Fund Balance	\$7,425,282	\$7,425,282	\$5,200,000	\$7,781,704	\$2,581,704	49.6%
Total Use of Fund Balance	\$7,425,282	\$7,425,282	\$5,200,000	\$7,781,704	\$2,581,704	49.6%
Total Financing Sources	\$61,838,941	\$58,702,910	\$63,483,880	\$63,483,880	\$—	—%
Net Cost	\$(7,781,704)	\$—	\$—	\$—	\$—	—%
Positions	182.0	183.0	182.0	182.0	—	—%

Summary of Changes

The change in total revenue is due to a decrease in charges to the Road Fund (BU 2900000) resulting from a higher available year-end fund balance.

There are no changes to reserves.

Planning, Programs and Design

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$10,273,576	\$10,381,693	\$10,785,243	\$10,785,243	\$—	—%
Services & Supplies	\$1,220,430	\$1,244,317	\$1,417,536	\$1,417,536	\$—	—%
Intrafund Charges	\$2,657,757	\$2,671,089	\$2,941,294	\$2,941,294	\$—	—%
Gross Expenditures/ Appropriations	\$14,151,764	\$14,297,099	\$15,144,073	\$15,144,073	\$—	—%
Total Expenditures/ Appropriations	\$14,151,764	\$14,297,099	\$15,144,073	\$15,144,073	\$—	—%
Total Financing Uses	\$14,151,764	\$14,297,099	\$15,144,073	\$15,144,073	\$—	—%
Fines, Forfeitures & Penalties	\$—	\$150,000	\$10,000	\$10,000	\$—	—%
Charges for Services	\$12,391,884	\$14,729,817	\$16,933,573	\$17,474,496	\$540,923	3.2%
Miscellaneous Revenues	\$674	\$500	\$500	\$500	\$—	—%
Other Financing Sources	\$1,501	\$—	\$—	\$—	\$—	—%
Revenue	\$12,394,059	\$14,880,317	\$16,944,073	\$17,484,996	\$540,923	3.2%
Total Revenue	\$12,394,059	\$14,880,317	\$16,944,073	\$17,484,996	\$540,923	3.2%
Fund Balance	\$(583,218)	\$(583,218)	\$(1,800,000)	\$(2,340,923)	\$(540,923)	30.1%
Total Use of Fund Balance	\$(583,218)	\$(583,218)	\$(1,800,000)	\$(2,340,923)	\$(540,923)	30.1%
Total Financing Sources	\$11,810,841	\$14,297,099	\$15,144,073	\$15,144,073	\$—	—%
Net Cost	\$2,340,923	\$—	\$—	\$—	\$—	—%
Positions	50.1	48.1	51.1	51.1	—	—%

Summary of Changes

The change in total revenue is due to an increase in charges to the Road Fund (BU 2900000) resulting from a lower available year-end fund balance.

There are no changes to reserves.

CSA No. 1

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
County Service Area No. 1 - Zone 1 - Unincorporated	\$2,464,652	\$3,335,981	\$3,337,991	\$3,337,991	\$—	—%
Gross Expenditures/Appropriations	\$2,464,652	\$3,335,981	\$3,337,991	\$3,337,991	\$—	—%
Total Expenditures/Appropriations	\$2,464,652	\$3,335,981	\$3,337,991	\$3,337,991	\$—	—%
Provision for Reserves	\$839,375	\$839,375	\$760,616	\$1,280,648	\$520,032	68.4%
Total Financing Uses	\$3,304,027	\$4,175,356	\$4,098,607	\$4,618,639	\$520,032	12.7%
Revenue	\$3,394,310	\$3,046,550	\$3,159,550	\$3,159,550	\$—	—%
Total Interfund Reimbursements	\$290,000	\$50,000	\$—	\$—	\$—	—%
Total Revenue	\$3,684,310	\$3,096,550	\$3,159,550	\$3,159,550	\$—	—%
Total Use of Fund Balance	\$1,078,806	\$1,078,806	\$939,057	\$1,459,089	\$520,032	55.4%
Total Financing Sources	\$4,763,116	\$4,175,356	\$4,098,607	\$4,618,639	\$520,032	12.7%
Net Cost	\$(1,459,089)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,360,929	\$3,155,981	\$3,157,991	\$3,157,991	\$—	—%
Other Charges	\$103,723	\$180,000	\$180,000	\$180,000	\$—	—%
Gross Expenditures/Appropriations	\$2,464,652	\$3,335,981	\$3,337,991	\$3,337,991	\$—	—%
Total Expenditures/Appropriations	\$2,464,652	\$3,335,981	\$3,337,991	\$3,337,991	\$—	—%
Provision for Reserves	\$839,375	\$839,375	\$760,616	\$1,280,648	\$520,032	68.4%
Total Financing Uses	\$3,304,027	\$4,175,356	\$4,098,607	\$4,618,639	\$520,032	12.7%
Taxes	\$855,607	\$732,800	\$794,800	\$794,800	\$—	—%
Revenue from Use Of Money & Property	\$193,701	\$110,000	\$161,000	\$161,000	\$—	—%
Intergovernmental Revenues	\$6,284	\$5,200	\$5,200	\$5,200	\$—	—%
Charges for Services	\$2,315,367	\$2,193,255	\$2,193,255	\$2,193,255	\$—	—%
Miscellaneous Revenues	\$23,352	\$5,295	\$5,295	\$5,295	\$—	—%
Revenue	\$3,394,310	\$3,046,550	\$3,159,550	\$3,159,550	\$—	—%
Other Interfund Reimbursements	\$290,000	\$50,000	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$290,000	\$50,000	\$—	\$—	\$—	—%
Total Revenue	\$3,684,310	\$3,096,550	\$3,159,550	\$3,159,550	\$—	—%
Fund Balance	\$1,078,806	\$1,078,806	\$939,057	\$1,459,089	\$520,032	55.4%
Total Use of Fund Balance	\$1,078,806	\$1,078,806	\$939,057	\$1,459,089	\$520,032	55.4%
Total Financing Sources	\$4,763,116	\$4,175,356	\$4,098,607	\$4,618,639	\$520,032	12.7%
Net Cost	\$(1,459,089)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net change from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are provided below:

- Working Capital Reserve has increased \$520,032.

Gold River Station #7 Landscape CFD

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Gold River Station #7 Landscape CFD	\$51,177	\$74,981	\$100,538	\$100,538	\$—	—%
Gross Expenditures/Appropriations	\$51,177	\$74,981	\$100,538	\$100,538	\$—	—%
Total Expenditures/Appropriations	\$51,177	\$74,981	\$100,538	\$100,538	\$—	—%
Provision for Reserves	\$18,054	\$18,054	\$—	\$—	\$—	—%
Total Financing Uses	\$69,231	\$93,035	\$100,538	\$100,538	\$—	—%
Revenue	\$67,817	\$65,000	\$68,550	\$68,550	\$—	—%
Total Revenue	\$67,817	\$65,000	\$68,550	\$68,550	\$—	—%
Total Use of Fund Balance	\$28,035	\$28,035	\$31,988	\$31,988	\$—	—%
Total Financing Sources	\$95,852	\$93,035	\$100,538	\$100,538	\$—	—%
Net Cost	\$(26,621)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$51,067	\$74,481	\$100,038	\$100,038	\$—	—%
Other Charges	\$110	\$500	\$500	\$500	\$—	—%
Gross Expenditures/Appropriations	\$51,177	\$74,981	\$100,538	\$100,538	\$—	—%
Total Expenditures/Appropriations	\$51,177	\$74,981	\$100,538	\$100,538	\$—	—%
Provision for Reserves	\$18,054	\$18,054	\$—	\$—	\$—	—%
Total Financing Uses	\$69,231	\$93,035	\$100,538	\$100,538	\$—	—%
Revenue from Use Of Money & Property	\$5,495	\$3,000	\$5,000	\$5,000	\$—	—%
Charges for Services	\$62,322	\$62,000	\$63,550	\$63,550	\$—	—%
Revenue	\$67,817	\$65,000	\$68,550	\$68,550	\$—	—%
Total Revenue	\$67,817	\$65,000	\$68,550	\$68,550	\$—	—%
Reserve Release	\$—	\$—	\$25,517	\$5,367	\$(20,150)	(79.0)%
Fund Balance	\$28,035	\$28,035	\$6,471	\$26,621	\$20,150	311.4%
Total Use of Fund Balance	\$28,035	\$28,035	\$31,988	\$31,988	\$—	—%
Total Financing Sources	\$95,852	\$93,035	\$100,538	\$100,538	\$—	—%
Net Cost	\$(26,621)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net change from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are provided below:

- Working capital reserve has increased \$20,150.

Landscape Maintenance District

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Landscape Maintenance District Zone 4	\$1,237,341	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Gross Expenditures/Appropriations	\$1,237,341	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Total Expenditures/Appropriations	\$1,237,341	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Total Financing Uses	\$1,237,341	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Revenue	\$557,921	\$571,000	\$572,000	\$572,000	\$—	—%
Total Interfund Reimbursements	\$693,454	\$643,454	\$768,920	\$730,001	\$(38,919)	(5.1)%
Total Revenue	\$1,251,375	\$1,214,454	\$1,340,920	\$1,302,001	\$(38,919)	(2.9)%
Total Use of Fund Balance	\$29,295	\$29,295	\$4,410	\$43,329	\$38,919	882.5%
Total Financing Sources	\$1,280,670	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Net Cost	\$(43,329)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,230,195	\$1,233,749	\$1,335,330	\$1,335,330	\$—	—%
Other Charges	\$7,146	\$10,000	\$10,000	\$10,000	\$—	—%
Gross Expenditures/Appropriations	\$1,237,341	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Total Expenditures/Appropriations	\$1,237,341	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Total Financing Uses	\$1,237,341	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Revenue from Use Of Money & Property	\$30,219	\$21,000	\$22,000	\$22,000	\$—	—%
Charges for Services	\$527,702	\$550,000	\$550,000	\$550,000	\$—	—%
Revenue	\$557,921	\$571,000	\$572,000	\$572,000	\$—	—%
Other Interfund Reimbursements	\$693,454	\$643,454	\$768,920	\$730,001	\$(38,919)	(5.1)%
Total Interfund Reimbursements	\$693,454	\$643,454	\$768,920	\$730,001	\$(38,919)	(5.1)%
Total Revenue	\$1,251,375	\$1,214,454	\$1,340,920	\$1,302,001	\$(38,919)	(2.9)%
Fund Balance	\$29,295	\$29,295	\$4,410	\$43,329	\$38,919	882.5%
Total Use of Fund Balance	\$29,295	\$29,295	\$4,410	\$43,329	\$38,919	882.5%
Total Financing Sources	\$1,280,670	\$1,243,749	\$1,345,330	\$1,345,330	\$—	—%
Net Cost	\$(43,329)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in interfund reimbursements is due to a higher ending available fund balance resulting in a lower contribution from the Road Fund (BU 2900000).

There are no changes to reserves.

Roads

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Roads	\$128,905,097	\$310,695,344	\$266,247,613	\$315,872,814	\$49,625,201	18.6%
Gross Expenditures/Appropriations	\$128,905,097	\$310,695,344	\$266,247,613	\$315,872,814	\$49,625,201	18.6%
Total Expenditures/Appropriations	\$128,905,097	\$310,695,344	\$266,247,613	\$315,872,814	\$49,625,201	18.6%
Provision for Reserves	\$866,989	\$866,989	\$802,850	\$802,850	\$—	—%
Total Financing Uses	\$129,772,086	\$311,562,333	\$267,050,463	\$316,675,664	\$49,625,201	18.6%
Revenue	\$113,795,164	\$120,812,991	\$104,617,001	\$110,073,364	\$5,456,363	5.2%
Total Interfund Reimbursements	\$49,819,701	\$63,048,583	\$37,004,412	\$45,055,912	\$8,051,500	21.8%
Total Revenue	\$163,614,865	\$183,861,574	\$141,621,413	\$155,129,276	\$13,507,863	9.5%
Total Use of Fund Balance	\$127,700,759	\$127,700,759	\$125,429,050	\$161,546,388	\$36,117,338	28.8%
Total Financing Sources	\$291,315,624	\$311,562,333	\$267,050,463	\$316,675,664	\$49,625,201	18.6%
Net Cost	\$(161,543,538)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$125,909,098	\$294,615,331	\$254,767,693	\$298,972,813	\$44,205,120	17.4%
Other Charges	\$346,485	\$12,463,559	\$4,499,000	\$12,071,000	\$7,572,000	168.3%
Interfund Charges	\$2,649,514	\$3,616,454	\$6,980,920	\$4,829,001	\$(2,151,919)	(30.8)%
Gross Expenditures/Appropriations	\$128,905,097	\$310,695,344	\$266,247,613	\$315,872,814	\$49,625,201	18.6%
Total Expenditures/Appropriations	\$128,905,097	\$310,695,344	\$266,247,613	\$315,872,814	\$49,625,201	18.6%
Provision for Reserves	\$866,989	\$866,989	\$802,850	\$802,850	\$—	—%
Total Financing Uses	\$129,772,086	\$311,562,333	\$267,050,463	\$316,675,664	\$49,625,201	18.6%
Taxes	\$1,426,836	\$775,856	\$1,449,856	\$1,449,856	\$—	—%
Licenses, Permits & Franchises	\$1,802,780	\$1,587,000	\$1,587,000	\$1,587,000	\$—	—%
Revenue from Use Of Money & Property	\$5,817,284	\$3,709,000	\$5,005,000	\$5,005,000	\$—	—%
Intergovernmental Revenues	\$102,903,215	\$113,551,375	\$94,687,820	\$100,144,183	\$5,456,363	5.8%
Charges for Services	\$302,929	\$265,000	\$265,000	\$265,000	\$—	—%
Miscellaneous Revenues	\$1,542,119	\$924,760	\$1,622,325	\$1,622,325	\$—	—%
Revenue	\$113,795,164	\$120,812,991	\$104,617,001	\$110,073,364	\$5,456,363	5.2%
Other Interfund Reimbursements	\$49,819,701	\$63,048,583	\$37,004,412	\$45,055,912	\$8,051,500	21.8%
Total Interfund Reimbursements	\$49,819,701	\$63,048,583	\$37,004,412	\$45,055,912	\$8,051,500	21.8%
Total Revenue	\$163,614,865	\$183,861,574	\$141,621,413	\$155,129,276	\$13,507,863	9.5%
Reserve Release	\$—	\$—	\$2,850	\$2,850	\$—	—%
Fund Balance	\$127,700,759	\$127,700,759	\$125,426,200	\$161,543,538	\$36,117,338	28.8%
Total Use of Fund Balance	\$127,700,759	\$127,700,759	\$125,429,050	\$161,546,388	\$36,117,338	28.8%
Total Financing Sources	\$291,315,624	\$311,562,333	\$267,050,463	\$316,675,664	\$49,625,201	18.6%
Net Cost	\$(161,543,538)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations, including interfund charges, is due to:

- Shift in project schedules for Clay Station Road – Hadselville Creek Water Division, Harvest Water Utilities, Sidewalk Replacement 2025, Winter Storm Repairs, Arden Way Complete Streets Phase 1, Auburn Boulevard Bridge Replacement at Arcade Creek, Hazel Avenue at State Route 50 Interchange, Michigan Bar Road Bridge Replacement, AC Overlay 2024 Phase A/C/D, AC Overlay 2025 Phase A & B, AC Overlay 2026 Phase A/C/D, Department of Water Resource Cooperative Paving, Greenback Lane & Fair Oaks Boulevard, and project contingency.
- Reduced funding transfers to the Transportation Sales Tax budget (BU 2140000) directly related to Fair Oaks Boulevard Bike and Pedestrian Phase 2 project.

- Decreased funding transfers to the Landscape Maintenance District (BU 3300000) resulting from a higher year-end fund balance.

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

- Shifts in claiming Federal, State and local revenues related to Arden Way Complete Streets Phase 1, Hazel Avenue at State Route 50 Interchange, and Michigan Bar Road Bridge Replacement projects.
- An increase in interfund transfers from the Transportation Sales Tax (BU 2140000) and Sacramento County Transportation Development Fee (BU 2910000) budget units for Arden Way Complete Streets Phase 1 and Hazel Avenue at State Route 50 Interchange projects.

There are no changes to reserves.

BU 2900000 FY 2025-26 Road Programs Statement		
1	Construction	98,054,020
2	Cost of Transfers	4,829,001
3	Grouped Lump-Sum Other	212,989,793
	Total Expenditures/Appropriations	315,872,814

Project No.	Project Description	Fiscal Year 2025-26 Budget
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	2,037,000
P181853	A.C. Overlay Project 2026 - Phase B	3,350,000
P258846	A.C. Overlay Project 2026 - Phase C	1,750,000
P180390	A.C. Overlay Project 2026 - Phase D	1,000,000
P497809	Alta Arden Expressway - Phase 1	289,500
P000571	Arden Way Complete Streets - Phase 1	8,149,608
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	-
P769437	Elkhorn Boulevard at 28th Street Traffic Signal	155,000
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	14,511,384
P000093	Michigan Bar Road Bridge Replacement at Cosumnes River	348,485
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	378,555
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	98,054,020

SCTDF Capital Fund

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Sacramento County Transportation Development Fee Administration	\$261,918	\$711,298	\$849,254	\$1,430,876	\$581,622	68.5%
Sacramento County Transportation Development Fee Districts	\$(170,533)	\$28,363,597	\$38,247,546	\$48,137,582	\$9,890,036	25.9%
Gross Expenditures/Appropriations	\$91,385	\$29,074,895	\$39,096,800	\$49,568,458	\$10,471,658	26.8%
Total Expenditures/Appropriations	\$91,385	\$29,074,895	\$39,096,800	\$49,568,458	\$10,471,658	26.8%
Provision for Reserves	\$350,000	\$350,000	\$280,244	\$—	\$(280,244)	(100.0)%
Total Financing Uses	\$441,385	\$29,424,895	\$39,377,044	\$49,568,458	\$10,191,414	25.9%
Revenue	\$17,854,609	\$15,227,678	\$17,283,018	\$17,958,018	\$675,000	3.9%
Total Revenue	\$17,854,609	\$15,227,678	\$17,283,018	\$17,958,018	\$675,000	3.9%
Total Use of Fund Balance	\$14,197,217	\$14,197,217	\$22,094,026	\$31,610,440	\$9,516,414	43.1%
Total Financing Sources	\$32,051,826	\$29,424,895	\$39,377,044	\$49,568,458	\$10,191,414	25.9%
Net Cost	\$(31,610,440)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$(3,295,807)	\$8,808,831	\$11,566,911	\$20,336,458	\$8,769,547	75.8%
Other Charges	\$53,000	\$63,900	\$75,000	\$75,000	\$—	—%
Interfund Charges	\$3,334,193	\$20,202,164	\$27,454,889	\$29,157,000	\$1,702,111	6.2%
Gross Expenditures/Appropriations	\$91,385	\$29,074,895	\$39,096,800	\$49,568,458	\$10,471,658	26.8%
Total Expenditures/Appropriations	\$91,385	\$29,074,895	\$39,096,800	\$49,568,458	\$10,471,658	26.8%
Provision for Reserves	\$350,000	\$350,000	\$280,244	\$—	\$(280,244)	(100.0)%
Total Financing Uses	\$441,385	\$29,424,895	\$39,377,044	\$49,568,458	\$10,191,414	25.9%
Licenses, Permits & Franchises	\$13,758,206	\$12,815,000	\$13,892,321	\$13,892,321	\$—	—%
Revenue from Use Of Money & Property	\$3,205,749	\$1,809,000	\$2,685,000	\$2,685,000	\$—	—%
Intergovernmental Revenues	\$151,087	\$128,678	\$121,611	\$796,611	\$675,000	555.0%
Miscellaneous Revenues	\$739,566	\$475,000	\$584,086	\$584,086	\$—	—%
Revenue	\$17,854,609	\$15,227,678	\$17,283,018	\$17,958,018	\$675,000	3.9%
Total Revenue	\$17,854,609	\$15,227,678	\$17,283,018	\$17,958,018	\$675,000	3.9%
Reserve Release	\$—	\$—	\$9,057,362	\$—	\$(9,057,362)	(100.0)%
Fund Balance	\$14,197,217	\$14,197,217	\$13,036,664	\$31,610,440	\$18,573,776	142.5%
Total Use of Fund Balance	\$14,197,217	\$14,197,217	\$22,094,026	\$31,610,440	\$9,516,414	43.1%
Total Financing Sources	\$32,051,826	\$29,424,895	\$39,377,044	\$49,568,458	\$10,191,414	25.9%
Net Cost	\$(31,610,440)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

BU 2910000 FY 2025-26 Road Programs Statement		
1	Construction	3,449,100
2	Cost of Transfers	29,157,000
3	Grouped Lump-Sum Other	16,962,358
	Total Expenditures/Appropriations	49,568,458

Project No.	Project Description	Fiscal Year 2025-26 Budget
P453717	Calvine Road Widening- Power Inn Road to Elk Grove-Florin Road	465,000
P000063	Douglas Road Extension – Project Scoping	149,600
P018111	Eschinger Road Improvements - Bruceville Road to Carroll Road	684,500
P000572	Grant Line Road Improvements	1,800,000
P489955	South Watt Avenue – Kiefer Boulevard to Jackson Road	210,000
P300157	Waterman Road at CCTC Railroad Crossing Project	140,000
	Total Appropriations	3,449,100

Sacramento County Transportation Development Fee Administration

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$261,918	\$711,298	\$849,254	\$1,430,876	\$581,622	68.5%
Gross Expenditures/ Appropriations	\$261,918	\$711,298	\$849,254	\$1,430,876	\$581,622	68.5%
Total Expenditures/ Appropriations	\$261,918	\$711,298	\$849,254	\$1,430,876	\$581,622	68.5%
Provision for Reserves	\$350,000	\$350,000	\$280,244	\$—	\$(280,244)	(100.0)%
Total Financing Uses	\$611,918	\$1,061,298	\$1,129,498	\$1,430,876	\$301,378	26.7%
Revenue from Use Of Money & Property	\$104,844	\$58,000	\$86,000	\$86,000	\$—	—%
Miscellaneous Revenues	\$739,566	\$475,000	\$584,086	\$584,086	\$—	—%
Revenue	\$844,410	\$533,000	\$670,086	\$670,086	\$—	—%
Total Revenue	\$844,410	\$533,000	\$670,086	\$670,086	\$—	—%
Fund Balance	\$528,298	\$528,298	\$459,412	\$760,790	\$301,378	65.6%
Total Use of Fund Balance	\$528,298	\$528,298	\$459,412	\$760,790	\$301,378	65.6%
Total Financing Sources	\$1,372,708	\$1,061,298	\$1,129,498	\$1,430,876	\$301,378	26.7%
Net Cost	\$(760,790)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in project contingency resulting from a higher available year-end fund balance.

There are no changes to reserves.

Sacramento County Transportation Development Fee Districts

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$(3,557,725)	\$8,097,533	\$10,717,657	\$18,905,582	\$8,187,925	76.4%
Other Charges	\$53,000	\$63,900	\$75,000	\$75,000	\$—	—%
Interfund Charges	\$3,334,193	\$20,202,164	\$27,454,889	\$29,157,000	\$1,702,111	6.2%
Gross Expenditures/ Appropriations	\$(170,533)	\$28,363,597	\$38,247,546	\$48,137,582	\$9,890,036	25.9%
Total Expenditures/ Appropriations	\$(170,533)	\$28,363,597	\$38,247,546	\$48,137,582	\$9,890,036	25.9%
Total Financing Uses	\$(170,533)	\$28,363,597	\$38,247,546	\$48,137,582	\$9,890,036	25.9%
Licenses, Permits & Franchises	\$13,758,206	\$12,815,000	\$13,892,321	\$13,892,321	\$—	—%
Revenue from Use Of Money & Property	\$3,100,905	\$1,751,000	\$2,599,000	\$2,599,000	\$—	—%
Intergovernmental Revenues	\$151,087	\$128,678	\$121,611	\$796,611	\$675,000	555.0%
Revenue	\$17,010,198	\$14,694,678	\$16,612,932	\$17,287,932	\$675,000	4.1%
Total Revenue	\$17,010,198	\$14,694,678	\$16,612,932	\$17,287,932	\$675,000	4.1%
Reserve Release	\$—	\$—	\$9,057,362	\$—	\$(9,057,362)	(100.0)%
Fund Balance	\$13,668,919	\$13,668,919	\$12,577,252	\$30,849,650	\$18,272,398	145.3%
Total Use of Fund Balance	\$13,668,919	\$13,668,919	\$21,634,614	\$30,849,650	\$9,215,036	42.6%
Total Financing Sources	\$30,679,117	\$28,363,597	\$38,247,546	\$48,137,582	\$9,890,036	25.9%
Net Cost	\$(30,849,650)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations, including interfund charges, is due to:

- An increase in interfund charges from the Road Fund (BU 2900000) for Hazel Avenue at State Route 50 Interchange.
- A decrease in interfund charges from the Transportation Sales Tax Fund (BU 2140000) for Madison Avenue at Fair Oaks to Hazel and South Watt Avenue Improvements – Florin Road to State Route 16.
- An increase in Calvin Road Widening - Power Inn to Elk Grove Florin and South Watt - Keifer to Jackson.
- An increase in project contingency resulting from a higher available year-end fund balance.

The change in total revenues is due to increased miscellaneous intergovernmental revenues related to new capital improvement projects: Calvin Road Widening Power Inn to Elk Grove Florin and South Watt Keifer to Jackson.

There are no changes to reserves.

Sacramento County LM CFD 2004-2

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Sacramento County Landscape Maintenance CFD No. 2004-2	\$420,570	\$510,298	\$550,410	\$550,410	\$—	—%
Gross Expenditures/Appropriations	\$420,570	\$510,298	\$550,410	\$550,410	\$—	—%
Total Expenditures/Appropriations	\$420,570	\$510,298	\$550,410	\$550,410	\$—	—%
Provision for Reserves	\$107,617	\$107,617	\$—	\$76,917	\$76,917	—%
Total Financing Uses	\$528,187	\$617,915	\$550,410	\$627,327	\$76,917	14.0%
Revenue	\$472,865	\$443,670	\$467,462	\$508,403	\$40,941	8.8%
Total Revenue	\$472,865	\$443,670	\$467,462	\$508,403	\$40,941	8.8%
Total Use of Fund Balance	\$174,245	\$174,245	\$82,948	\$118,924	\$35,976	43.4%
Total Financing Sources	\$647,110	\$617,915	\$550,410	\$627,327	\$76,917	14.0%
Net Cost	\$(118,924)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$401,611	\$487,298	\$526,910	\$526,910	\$—	—%
Other Charges	\$1,599	\$3,000	\$3,000	\$3,000	\$—	—%
Interfund Charges	\$17,360	\$20,000	\$20,500	\$20,500	\$—	—%
Gross Expenditures/Appropriations	\$420,570	\$510,298	\$550,410	\$550,410	\$—	—%
Total Expenditures/Appropriations	\$420,570	\$510,298	\$550,410	\$550,410	\$—	—%
Provision for Reserves	\$107,617	\$107,617	\$—	\$76,917	\$76,917	—%
Total Financing Uses	\$528,187	\$617,915	\$550,410	\$627,327	\$76,917	14.0%
Revenue from Use Of Money & Property	\$17,774	\$12,000	\$15,000	\$15,000	\$—	—%
Charges for Services	\$455,091	\$431,670	\$452,462	\$493,403	\$40,941	9.0%
Revenue	\$472,865	\$443,670	\$467,462	\$508,403	\$40,941	8.8%
Total Revenue	\$472,865	\$443,670	\$467,462	\$508,403	\$40,941	8.8%
Reserve Release	\$—	\$—	\$77,461	\$—	\$(77,461)	(100.0)%
Fund Balance	\$174,245	\$174,245	\$5,487	\$118,924	\$113,437	2,067.4%
Total Use of Fund Balance	\$174,245	\$174,245	\$82,948	\$118,924	\$35,976	43.4%
Total Financing Sources	\$647,110	\$617,915	\$550,410	\$627,327	\$76,917	14.0%
Net Cost	\$(118,924)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total revenue is due to increased special assessment rates.

Reserve changes from the Approved Recommended Budget are provided below:

- Working capital reserve has increased \$76,917.

Transportation-Sales Tax

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Transportation Sales Tax	\$51,353,976	\$98,354,336	\$132,271,874	\$137,880,770	\$5,608,896	4.2%
Gross Expenditures/Appropriations	\$51,353,976	\$98,354,336	\$132,271,874	\$137,880,770	\$5,608,896	4.2%
Total Expenditures/Appropriations	\$51,353,976	\$98,354,336	\$132,271,874	\$137,880,770	\$5,608,896	4.2%
Total Financing Uses	\$51,353,976	\$98,354,336	\$132,271,874	\$137,880,770	\$5,608,896	4.2%
Revenue	\$55,233,261	\$84,522,255	\$104,296,023	\$109,410,162	\$5,114,139	4.9%
Total Interfund Reimbursements	\$2,921,323	\$11,590,081	\$25,544,076	\$19,428,000	\$(6,116,076)	(23.9)%
Total Revenue	\$58,154,584	\$96,112,336	\$129,840,099	\$128,838,162	\$(1,001,937)	(0.8)%
Total Use of Fund Balance	\$2,242,000	\$2,242,000	\$2,431,775	\$9,042,608	\$6,610,833	271.9%
Total Financing Sources	\$60,396,584	\$98,354,336	\$132,271,874	\$137,880,770	\$5,608,896	4.2%
Net Cost	\$(9,042,608)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$26,933,894	\$67,992,566	\$102,073,275	\$105,608,108	\$3,534,833	3.5%
Other Charges	\$454,311	\$2,623,270	\$2,317,000	\$2,044,750	\$(272,250)	(11.8)%
Interfund Charges	\$23,965,771	\$27,738,500	\$27,881,599	\$30,227,912	\$2,346,313	8.4%
Gross Expenditures/Appropriations	\$51,353,976	\$98,354,336	\$132,271,874	\$137,880,770	\$5,608,896	4.2%
Total Expenditures/Appropriations	\$51,353,976	\$98,354,336	\$132,271,874	\$137,880,770	\$5,608,896	4.2%
Total Financing Uses	\$51,353,976	\$98,354,336	\$132,271,874	\$137,880,770	\$5,608,896	4.2%
Taxes	\$39,690,633	\$43,857,723	\$56,230,483	\$56,638,749	\$408,266	0.7%
Revenue from Use Of Money & Property	\$401,120	\$256,000	\$294,000	\$294,000	\$—	—%
Intergovernmental Revenues	\$14,683,160	\$40,408,532	\$47,771,540	\$52,477,413	\$4,705,873	9.9%
Miscellaneous Revenues	\$458,348	\$—	\$—	\$—	\$—	—%
Revenue	\$55,233,261	\$84,522,255	\$104,296,023	\$109,410,162	\$5,114,139	4.9%
Other Interfund Reimbursements	\$2,921,323	\$11,590,081	\$25,544,076	\$19,428,000	\$(6,116,076)	(23.9)%
Total Interfund Reimbursements	\$2,921,323	\$11,590,081	\$25,544,076	\$19,428,000	\$(6,116,076)	(23.9)%
Total Revenue	\$58,154,584	\$96,112,336	\$129,840,099	\$128,838,162	\$(1,001,937)	(0.8)%
Fund Balance	\$2,242,000	\$2,242,000	\$2,431,775	\$9,042,608	\$6,610,833	271.9%
Total Use of Fund Balance	\$2,242,000	\$2,242,000	\$2,431,775	\$9,042,608	\$6,610,833	271.9%
Total Financing Sources	\$60,396,584	\$98,354,336	\$132,271,874	\$137,880,770	\$5,608,896	4.2%
Net Cost	\$(9,042,608)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations, including interfund charges, is due to:

- Shift in project schedules for 65th Street at 53rd Avenue Traffic Signal, Bell Street Safe Routes to School, Florin Road Bicycle & Pedestrian Improvements, South Sacramento Sidewalk Gap Closure, Fair Oaks Boulevard Bicycle & Pedestrian Mobility Phase 2, Madison Avenue – Fair Oaks to Hazel, North Watt Avenue Pedestrian Improvements, South Watt Avenue Improvements – Florin Road to State Route 16, and project contingency.
- Additional funding to the Road Fund budget (BU 2900000) directly related to the shift in project timelines for Hazel Avenue at State Route 50 Interchange and Arden Way Complete Streets Phase 1.

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

- Shifts in claiming Federal, State and local revenues related to 65th Street at 53rd Avenue Traffic Signal, Bell Street Safe Routes to School, Florin Road Bicycle & Pedestrian Improvements, South Sacramento Sidewalk Gap Closure, Fair Oaks Boulevard Bicycle & Pedestrian Mobility Phase 2, Madison Avenue – Fair Oaks to

Hazel, North Watt Avenue Pedestrian Improvements, South Watt Avenue Improvements – Florin Road to State Route 16 projects.

- A decrease in interfund reimbursements from the Road Fund (BU 2900000) and the Sacramento County Transportation Development Fee budget (BU 2910000) related to shift in project timelines for Florin Road Bicycle and Pedestrian Improvements – Franklin to Power Inn, Fair Oaks Boulevard Bicycle & Pedestrian Mobility Phase 2, Madison Avenue – Fair Oaks to Hazel, and South Watt Avenue Improvements Florin Road to State Route 16.

There are no changes to reserves.

BU 2140000 FY 2025-26 Road Programs Statement		
1	Construction	93,549,749
2	Cost of Transfers	30,227,912
3	Grouped Lump-Sum Other	14,103,109
	Total Expenditures/Appropriations	137,880,770

Project No.	Project Description	Fiscal Year 2025-26 Budget
P480595	65th Street Expressway at 53rd Avenue Traffic Signal and 6 LPI	135,000
P000059	Active Transportation Plan Implementation – Various Location	85,000
P982008	Bell Street Safe Routes to School (SRTS)	2,079,237
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 - Phase 2	2,818,013
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	95,755
P000094	Neighborhood Traffic Management Program	500,000
P957315	North Watt Avenue Area Pedestrian Improvements	576,194
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
P731939	Sidewalk Replacement Project 2025	520,000
P951006	South Sacramento County Safe Routes to School (SRTS) Project	308,609
P738803	South Sacramento Sidewalk Gap Closure Project	314,750
P000103	South Watt Avenue Improvements – Florin Road to Jackson Road (SR16)	50,685,012
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	93,549,749

Solid Waste Enterprise

Budget Unit – Budget by Program

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Program						
Administration and Support	\$33,678,332	\$37,752,679	\$37,884,305	\$38,269,485	\$385,180	1.0%
Capital Outlay Fund	\$49,460,972	\$83,275,992	\$57,819,046	\$57,819,046	\$—	—%
Collections	\$101,410,684	\$106,606,289	\$114,164,659	\$114,635,908	\$471,249	0.4%
Kiefer Landfill	\$28,369,149	\$32,815,783	\$34,055,519	\$34,174,306	\$118,787	0.3%
North Area Recovery Station (NARS)	\$54,425,335	\$61,540,666	\$69,545,686	\$69,678,886	\$133,200	0.2%
Gross Expenditures/Appropriations	\$267,344,472	\$321,991,409	\$313,469,215	\$314,577,631	\$1,108,416	0.4%
Total Intrafund Reimbursements	\$(87,319,987)	\$(105,231,107)	\$(115,455,067)	\$(116,563,483)	\$(1,108,416)	1.0%
Total Expenditures/Appropriations	\$180,024,485	\$216,760,302	\$198,014,148	\$198,014,148	\$—	—%
Revenue	\$173,042,291	\$186,156,743	\$167,269,869	\$166,469,869	\$(800,000)	(0.5)%
Total Interfund Reimbursements	\$1,573,055	\$1,735,725	\$1,644,395	\$1,644,395	\$—	—%
Total Revenue	\$174,615,347	\$187,892,468	\$168,914,264	\$168,114,264	\$(800,000)	(0.5)%
Net Cost	\$5,409,138	\$28,867,834	\$29,099,884	\$29,899,884	\$800,000	2.7%
Positions	326.0	326.0	338.0	338.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$47,658,078	\$47,678,092	\$49,421,189	\$49,421,189	\$—	—%
Services & Supplies	\$81,001,083	\$86,945,189	\$89,835,814	\$89,835,814	\$—	—%
Other Charges	\$15,754,669	\$17,961,324	\$20,146,559	\$20,146,559	\$—	—%
Improvements	\$21,685,560	\$38,548,816	\$22,347,438	\$22,347,438	\$—	—%
Equipment	\$13,675,034	\$25,376,881	\$16,013,148	\$16,013,148	\$—	—%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$250,000	\$—	—%
Intrafund Charges	\$87,320,047	\$105,231,107	\$115,455,067	\$116,563,483	\$1,108,416	1.0%
Gross Expenditures/Appropriations	\$267,344,472	\$321,991,409	\$313,469,215	\$314,577,631	\$1,108,416	0.4%
Other Intrafund Reimbursements	\$(54,443,505)	\$(30,565,000)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(32,876,482)	\$(74,666,107)	\$(115,455,067)	\$(116,563,483)	\$(1,108,416)	1.0%
Total Intrafund Reimbursements	\$(87,319,987)	\$(105,231,107)	\$(115,455,067)	\$(116,563,483)	\$(1,108,416)	1.0%
Total Expenditures/Appropriations	\$180,024,485	\$216,760,302	\$198,014,148	\$198,014,148	\$—	—%
Revenue from Use Of Money & Property	\$4,969,170	\$634,132	\$2,590,704	\$2,590,704	\$—	—%
Intergovernmental Revenues	\$3,949,544	\$6,141,992	\$7,368,979	\$6,568,979	\$(800,000)	(10.9)%
Charges for Services	\$144,974,834	\$139,171,389	\$150,593,920	\$150,593,920	\$—	—%
Miscellaneous Revenues	\$4,466,819	\$5,541,608	\$2,666,266	\$2,666,266	\$—	—%
Other Financing Sources	\$14,681,923	\$34,667,622	\$4,050,000	\$4,050,000	\$—	—%
Revenue	\$173,042,291	\$186,156,743	\$167,269,869	\$166,469,869	\$(800,000)	(0.5)%
Other Interfund Reimbursements	\$1,573,055	\$1,735,725	\$1,644,395	\$1,644,395	\$—	—%
Total Interfund Reimbursements	\$1,573,055	\$1,735,725	\$1,644,395	\$1,644,395	\$—	—%
Total Revenue	\$174,615,347	\$187,892,468	\$168,914,264	\$168,114,264	\$(800,000)	(0.5)%
Net Cost	\$5,409,138	\$28,867,834	\$29,099,884	\$29,899,884	\$800,000	2.7%
Positions	326.0	326.0	338.0	338.0	—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Structural Projects - \$31,245,031

\$9,245,320 - Kiefer Landfill, Liner and Ancillary Features. This project includes the planning, design, construction, construction management, inspections, reporting, and oversight associated with construction of prepared excavation, landfill liner, and leachate collection, landfill gas piping systems, infrastructure, drainage, and roadway for the Kiefer Landfill. Liner and supporting infrastructure to be constructed for a second phase of Module M4 over multiple fiscal years and initial work on Module 5.

\$6,212,200 - Kiefer Landfill, Final Cover. This project includes the planning, design, construction, construction management, inspections, and reporting associated with construction of partial final closure components such as final cover, drainage improvements, landfill gas modifications, vegetation, and erosion control.

\$3,833,882 - Kiefer Landfill, Wastewater Handling System Improvements. This project provides for the construction of a wastewater force main from Kiefer Landfill to the sewer system that will handle all of the leachate produced at the landfill as well as the sewer system from the Engineering and Administration buildings. This project provides for implementation of a long-term wastewater and leachate-handling solution as has been determined by an alternatives evaluation study completed previously by a consultant.

\$3,685,650 - North Area Recovery Station, Site Master Plan. The project provides for new entrance facilities, scales expansion, safety and operational efficiency improvements, rerouting of infrastructure, relocation of existing activities, earthwork, easement and land acquisition, select paving projects, demolition, and storm water improvements. This project represents the final immediate phase of major design and construction improvements as part of a comprehensive Master Plan defined in Summer 2019.

\$2,671,009 - Kiefer Landfill - Gas and Leachate Management Systems Improvements. This project includes expansion of the Kiefer Landfill gas collection system in Module 3 (M3) and installation of 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 various flare station, energy plant, equipment items, and the leachate circulation system.

\$1,130,000 - Facility Improvements - Electric Vehicle Charging Stations. This project consists of the installation of a heavy vehicle charging station at North Collections and light vehicle electric vehicle (EV) charging stations at various DWMR owned facilities. The completion of the project will allow the department to apply for a AQMD grant.

\$973,055 - Facility Improvements - Capital Renewal Forecast. This project includes forecasted replacement needs of building systems and equipment at various DWMR buildings, including those to address needed ADA capital project upgrades. The project is based on a 2014-16 facility condition assessment that included buildings at six DWMR facilities.

\$942,250 - Kiefer Landfill - Asphalt Pavement Rehabilitation. This project is for rehabilitation of asphalt roads at the Kiefer Landfill. The project will resurface 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.

\$392,900 – Kiefer Landfill – Phase 2 Shoulder Improvements Project. This project includes shoulder widening along Kiefer Boulevard in front of the Kiefer Landfill entrance. This project also includes constructing a culvert and increasing the sight distance at the Kiefer Groundwater Treatment entrance from Kiefer Boulevard to aid with storm water drainage and safety.

\$294,000 – North Area Recovery Station - Shed Improvements. This project includes a rehabilitation and revitalization of the existing tipping shed facility at the North Area Recovery Station, including construction of new storm water drainage and pumping infrastructure, push wall freeboard modification, misting piping, fire suppression systems, concrete overtopping and structural steel repair. This project was formerly included in the NARS Master Plan Project.

\$275,000 – Information Technology - Site Cameras and Server Upgrades. This project adds to the current surveillance cameras installed at the Waste Management and Recycling sites. This project upgrades current network servers. The camera upgrades will provide for better coverage thus increasing the security awareness of the operations and provide increased safety to the department's staff. The upgrades to the servers will address network connectivity issues and provide for increased storage capacity for video files, and other network issues.

\$252,200 – Kiefer Landfill - Groundwater Monitoring and Remediation. This project includes construction of additional monitoring wells to provide groundwater contaminant plume definition and/or to provide for detection of impacts from a new treated groundwater infiltration basin. This project further includes the design and construction of a replacement extraction well that is no longer functional. Due to migrating groundwater contamination, the new well will be larger than the old well, and may be relocated based on consultant studies. Additionally, the project will rehabilitate plant towers and three old wells that are off-line due to pumps being out-of-service and needing replacement.

\$234,000 – Kiefer Landfill - Entrance Improvements. This project includes full integration of an automated outbound scale at the scale house to increase capacity with requisite construction and equipment purchases. The project also involves the installation of educational and informational exhibits at the visitor center area.

\$211,500– South Collections - Slow Fill Expansion. This continuing project will provide additional slots to the department's CNG slow fill refueling station. This additional capacity serves CNG fueled equipment transferred from the North Collections site to South Collections as well as additional trucks needed to comply with SB 1383 regulations.

\$165,000 – North Area Recovery Station - Site Perimeter Improvements. This project includes installation of an automated gate, tied into 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 has become a significant concern in recent years and the Solid Waste Facility Permit specifically requires site security be maintained.

\$164,920 - North Area Recovery Station - Paving Rehabilitation. This project is for rehabilitation of asphalt surfaces at the North Area Recovery Station. The project will resurface the green waste, recycling, service, and customer areas. Additional pavement management activities, including slurry seal and crack seal, added and integrated into a comprehensive program moving forward.

\$147,600 - Kiefer Landfill - Tree Mitigation Irrigation System. This project consists of providing an irrigation system for tree plantings along the south side of Kiefer Boulevard as

a mitigation to the tree canopy removed during the North Area Recovery Station master plan improvements project. This project will be performed cooperatively with the Sacramento Tree Foundation.

\$144,300- Kiefer Landfill - Site Infrastructure Improvements. Portions of the existing site infrastructure system need modification or extension to meet the needs of the facility. The existing water requires extension and reconfiguration, the transportation system needs the additions of some pullouts, signage and speed control devices, and the drainage infrastructure requires additional drainage inlets, culverts and channels.

\$124,500- South Area Transfer Station - Site Improvement. This project includes site improvements to the South Area Transfer Station including structure repairs of the top load area, gate repairs, and storm water compliance features to allow transfer at the site during North Area Recovery Station Master Plan Improvements construction and permit compliance.

\$120,245 – Facility Improvements - ADA Mitigation. As part of a comprehensive plan to mitigate all ADA Deficiencies at all DWMR Facilities, this project 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.

\$25,500– 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. This project allows for the replacement of fully depreciated equipment in current use.

Equipment Projects – \$7,499,077

\$4,008,177 – Collections - Automated Collection Truck 3-axle ASL. This project is for the purchase of nine 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. This purchase will replace fully depreciated vehicles in current use.

\$913,078 – Collections - Automated Collection Truck 2-axle ASL. This project is for the purchase of two fully automated side-loading collection trucks. These will be a 2-axle truck, powered by diesel fuel with right hand drive. These vehicles will be used primarily for dead-end street routes and as a backup vehicle. This unit will replace fully depreciated units in current use.

\$780,000 – North Area Recovery Station – Tractors. This project is for the purchase of three transfer tractors. These transfer tractors will be used primarily at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. These units will replace fully depreciated units in current use.

\$463,764 – North Area Recovery Station – Trailers. This project is for the purchase of four transfer trailers. These transfer 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. These units will replace fully depreciated units in current use.

\$401,628 – North Area Recovery Station – Excavator. This project is for the purchase of one Excavator. This excavator will be used primarily at the North Area Recovery Station for loading transfer trailers with waste material, and training for future use in the green waste / organics building.

\$363,672 – Can Yard - Flatbed / Box Replacement. This project is for the purchase of two cart delivery trucks. These vehicles will be used to deliver and pick up garbage, recycling and green waste carts to curbside customers. This purchase will replace two fully depreciated vehicles in current use.

\$296,846 – ABNCU – Knuckleboom. This project is for the purchase of one knuckle-boom collection truck. This will be a two-axle truck, powered by compressed natural gas fuel. This vehicle will be used for Appointment Based Neighborhood Clean Up (ABNCU) routes, and to pick up illegally dumped rubbish piles as well as homeless encampments in unincorporated Sacramento County. This purchase is a growth project due to illegal dumping and encampment abatement.

\$271,912 – Kiefer Landfill - Fuel Truck Replacement. This project is for purchase of one heavy-duty fuel truck for Kiefer Landfill operations. This purchase will replace a fully depreciated unit in current use.

Administration and Support

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$14,906,477	\$15,207,173	\$15,825,317	\$15,825,317	\$—	—%
Services & Supplies	\$15,544,662	\$18,441,710	\$18,342,017	\$18,342,017	\$—	—%
Other Charges	\$21,137	\$3,500	\$247,130	\$247,130	\$—	—%
Improvements	\$712	\$—	\$—	\$—	\$—	—%
Intrafund Charges	\$3,225,151	\$4,100,296	\$3,469,841	\$3,855,021	\$385,180	11.1%
Cost of Goods Sold	\$(19,806)	\$—	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$33,678,332	\$37,752,679	\$37,884,305	\$38,269,485	\$385,180	1.0%
Other Intrafund Reimbursements	\$(1,848,093)	\$—	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(28,013,487)	\$(36,392,051)	\$(35,059,833)	\$(36,104,663)	\$(1,044,830)	3.0%
Total Intrafund Reimbursements	\$(29,861,580)	\$(36,392,051)	\$(35,059,833)	\$(36,104,663)	\$(1,044,830)	3.0%
Total Expenditures/ Appropriations	\$3,816,752	\$1,360,628	\$2,824,472	\$2,164,822	\$(659,650)	(23.4)%
Revenue from Use Of Money & Property	\$1,868,875	\$260,976	\$620,840	\$620,840	\$—	—%
Intergovernmental Revenues	\$121,502	\$162,640	\$94,820	\$94,820	\$—	—%
Charges for Services	\$1,479,659	\$545,654	\$1,106,777	\$1,106,777	\$—	—%
Miscellaneous Revenues	\$282,522	\$307,358	\$258,384	\$258,384	\$—	—%
Revenue	\$3,752,558	\$1,276,628	\$2,080,821	\$2,080,821	\$—	—%
Other Interfund Reimbursements	\$84,000	\$84,000	\$84,000	\$84,000	\$—	—%
Total Interfund Reimbursements	\$84,000	\$84,000	\$84,000	\$84,000	\$—	—%
Total Revenue	\$3,836,558	\$1,360,628	\$2,164,821	\$2,164,821	\$—	—%
Net Cost	\$(19,806)	\$—	\$659,651	\$1	\$(659,650)	(100.0)%
Positions	72.0	76.0	77.0	77.0	—	—%

Summary of Changes

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

- The implementation of a new fund center to capture all information technology support activities funded by reducing services and supplies expenses from the financial and business services fund center, both within the same program, which results in no net change.

- Increase in intrafund charges from a net of allocating information technology costs to other fund centers within the program and reducing overhead charges from financial and business services.
- Increase in intrafund reimbursements from incorporating growth approved in June then distributing to operating programs.

Net Cost reflects a decrease in working capital.

Collections

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$19,837,111	\$19,526,892	\$20,595,218	\$20,595,218	\$—	—%
Services & Supplies	\$31,336,316	\$29,687,266	\$29,377,913	\$29,377,913	\$—	—%
Other Charges	\$5,415,645	\$3,933,825	\$5,922,946	\$5,922,946	\$—	—%
Intrafund Charges	\$44,809,374	\$53,458,306	\$58,268,582	\$58,739,831	\$471,249	0.8%
Cost of Goods Sold	\$12,238	\$—	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$101,410,684	\$106,606,289	\$114,164,659	\$114,635,908	\$471,249	0.4%
Other Intrafund Reimbursements	\$(52,449)	\$—	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(4,862,995)	\$(6,425,011)	\$(5,875,033)	\$(5,938,619)	\$(63,586)	1.1%
Total Intrafund Reimbursements	\$(4,915,444)	\$(6,425,011)	\$(5,875,033)	\$(5,938,619)	\$(63,586)	1.1%
Total Expenditures/ Appropriations	\$96,495,240	\$100,181,278	\$108,289,626	\$108,697,289	\$407,663	0.4%
Intergovernmental Revenues	\$902,863	\$2,332,729	\$374,159	\$374,159	\$—	—%
Charges for Services	\$90,648,696	\$89,372,604	\$93,779,716	\$93,779,716	\$—	—%
Miscellaneous Revenues	\$1,355,396	\$—	\$—	\$—	\$—	—%
Revenue	\$92,906,955	\$91,705,333	\$94,153,875	\$94,153,875	\$—	—%
Other Interfund Reimbursements	\$1,239,055	\$1,401,725	\$1,310,395	\$1,310,395	\$—	—%
Total Interfund Reimbursements	\$1,239,055	\$1,401,725	\$1,310,395	\$1,310,395	\$—	—%
Total Revenue	\$94,146,010	\$93,107,058	\$95,464,270	\$95,464,270	\$—	—%
Net Cost	\$2,349,230	\$7,074,220	\$12,825,356	\$13,233,019	\$407,663	3.2%
Positions	161.0	157.0	164.0	164.0	—	—%

Summary of Changes

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

- Increase in intrafund charges from distributing cost associated with incorporating growth approved in June.

Net Cost reflects a decrease in working capital.

Kiefer Landfill

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$6,186,279	\$6,416,221	\$6,335,945	\$6,335,945	\$—	—%
Services & Supplies	\$13,348,131	\$14,945,134	\$15,961,355	\$15,961,355	\$—	—%
Other Charges	\$77,721	\$45,000	\$45,000	\$45,000	\$—	—%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$250,000	\$—	—%
Intrafund Charges	\$8,506,711	\$11,159,428	\$11,463,219	\$11,582,006	\$118,787	1.0%
Cost of Goods Sold	\$307	\$—	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$28,369,149	\$32,815,783	\$34,055,519	\$34,174,306	\$118,787	0.3%
Other Intrafund Reimbursements	\$(19,356,286)	\$(16,065,000)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$—	\$—	\$(19,433,000)	\$(19,433,000)	\$—	—%
Total Intrafund Reimbursements	\$(19,356,286)	\$(16,065,000)	\$(19,433,000)	\$(19,433,000)	\$—	—%
Total Expenditures/ Appropriations	\$9,012,863	\$16,750,783	\$14,622,519	\$14,741,306	\$118,787	0.8%
Revenue from Use Of Money & Property	\$1,139,495	\$269,745	\$1,260,385	\$1,260,385	\$—	—%
Intergovernmental Revenues	\$101,803	\$501,676	\$1,600,000	\$800,000	\$(800,000)	(50.0)%
Charges for Services	\$25,907,077	\$25,720,966	\$27,731,962	\$27,731,962	\$—	—%
Miscellaneous Revenues	\$2,269,347	\$5,223,250	\$2,388,882	\$2,388,882	\$—	—%
Revenue	\$29,417,721	\$31,715,637	\$32,981,229	\$32,181,229	\$(800,000)	(2.4)%
Other Interfund Reimbursements	\$250,000	\$250,000	\$250,000	\$250,000	\$—	—%
Total Interfund Reimbursements	\$250,000	\$250,000	\$250,000	\$250,000	\$—	—%
Total Revenue	\$29,667,721	\$31,965,637	\$33,231,229	\$32,431,229	\$(800,000)	(2.4)%
Net Cost	\$(20,654,858)	\$(15,214,854)	\$(18,608,710)	\$(17,689,923)	\$918,787	(4.9)%
Positions	45.0	45.0	47.0	47.0	—	—%

Summary of Changes

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

- Increase in intrafund charges from distributing cost associated with incorporating growth approved in June.

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

- Decrease in intergovernmental revenue from one-time Federal Emergency Management Agency aid for landfill liner.

Net Cost reflects an increase in working capital.

North Area Recovery Station (NARS)

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$6,728,211	\$6,527,806	\$6,664,709	\$6,664,709	\$—	—%
Services & Supplies	\$16,856,385	\$18,450,108	\$20,575,393	\$20,575,393	\$—	—%
Other Charges	\$54,502	\$49,675	\$52,159	\$52,159	\$—	—%
Improvements	\$163	\$—	\$—	\$—	\$—	—%
Intrafund Charges	\$30,778,812	\$36,513,077	\$42,253,425	\$42,386,625	\$133,200	0.3%
Cost of Goods Sold	\$7,262	\$—	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$54,425,335	\$61,540,666	\$69,545,686	\$69,678,886	\$133,200	0.2%
Other Intrafund Reimbursements	\$(13,384,171)	\$(14,500,000)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$—	\$—	\$(21,000,000)	\$(21,000,000)	\$—	—%
Total Intrafund Reimbursements	\$(13,384,171)	\$(14,500,000)	\$(21,000,000)	\$(21,000,000)	\$—	—%
Total Expenditures/ Appropriations	\$41,041,164	\$47,040,666	\$48,545,686	\$48,678,886	\$133,200	0.3%
Revenue from Use Of Money & Property	\$91,866	\$103,411	\$86,958	\$86,958	\$—	—%
Intergovernmental Revenues	\$123,377	\$144,947	\$—	\$—	\$—	—%
Charges for Services	\$26,939,402	\$23,532,165	\$27,975,465	\$27,975,465	\$—	—%
Miscellaneous Revenues	\$191,714	\$11,000	\$19,000	\$19,000	\$—	—%
Revenue	\$27,346,358	\$23,791,523	\$28,081,423	\$28,081,423	\$—	—%
Total Revenue	\$27,346,358	\$23,791,523	\$28,081,423	\$28,081,423	\$—	—%
Net Cost	\$13,694,806	\$23,249,143	\$20,464,263	\$20,597,463	\$133,200	0.7%
Positions	48.0	48.0	50.0	50.0	—	—%

Summary of Changes

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

- Increase in intrafund charges from distributing cost associated with incorporating growth approved in June.

Net Cost reflects a decrease in working capital.

Solid Waste Commercial Program

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Commercial Program	\$4,807,902	\$5,980,448	\$4,221,929	\$4,221,929	\$—	—%
Gross Expenditures/Appropriations	\$4,807,902	\$5,980,448	\$4,221,929	\$4,221,929	\$—	—%
Total Expenditures/Appropriations	\$4,807,902	\$5,980,448	\$4,221,929	\$4,221,929	\$—	—%
Provision for Reserves	\$2,480,318	\$2,480,318	\$2,012,350	\$2,753,792	\$741,442	36.8%
Total Financing Uses	\$7,288,220	\$8,460,766	\$6,234,279	\$6,975,721	\$741,442	11.9%
Revenue	\$6,112,222	\$5,827,463	\$5,475,000	\$5,475,000	\$—	—%
Total Revenue	\$6,112,222	\$5,827,463	\$5,475,000	\$5,475,000	\$—	—%
Total Use of Fund Balance	\$2,633,303	\$2,633,303	\$759,279	\$1,500,721	\$741,442	97.7%
Total Financing Sources	\$8,745,525	\$8,460,766	\$6,234,279	\$6,975,721	\$741,442	11.9%
Net Cost	\$(1,457,305)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,792,103	\$3,801,980	\$2,827,534	\$2,827,534	\$—	—%
Interfund Charges	\$2,015,798	\$2,178,468	\$1,394,395	\$1,394,395	\$—	—%
Gross Expenditures/Appropriations	\$4,807,902	\$5,980,448	\$4,221,929	\$4,221,929	\$—	—%
Total Expenditures/Appropriations	\$4,807,902	\$5,980,448	\$4,221,929	\$4,221,929	\$—	—%
Provision for Reserves	\$2,480,318	\$2,480,318	\$2,012,350	\$2,753,792	\$741,442	36.8%
Total Financing Uses	\$7,288,220	\$8,460,766	\$6,234,279	\$6,975,721	\$741,442	11.9%
Licenses, Permits & Franchises	\$5,180,560	\$4,764,768	\$4,800,000	\$4,800,000	\$—	—%
Fines, Forfeitures & Penalties	\$220,700	\$101,000	\$190,000	\$190,000	\$—	—%
Revenue from Use Of Money & Property	\$410,412	\$—	\$185,000	\$185,000	\$—	—%
Miscellaneous Revenues	\$300,549	\$961,695	\$300,000	\$300,000	\$—	—%
Revenue	\$6,112,222	\$5,827,463	\$5,475,000	\$5,475,000	\$—	—%
Total Revenue	\$6,112,222	\$5,827,463	\$5,475,000	\$5,475,000	\$—	—%
Fund Balance	\$2,633,303	\$2,633,303	\$759,279	\$1,500,721	\$741,442	97.7%
Total Use of Fund Balance	\$2,633,303	\$2,633,303	\$759,279	\$1,500,721	\$741,442	97.7%
Total Financing Sources	\$8,745,525	\$8,460,766	\$6,234,279	\$6,975,721	\$741,442	11.9%
Net Cost	\$(1,457,305)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Reserve changes from the Approved Recommended Budget are provided below:

- Solid Waste Commercial Program has increased \$741,442.

Water Resources

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Stormwater Utility - Unincorporated Area	\$36,214,598	\$40,997,677	\$36,458,816	\$37,863,816	\$1,405,000	3.9%
Water Resources Administration	\$23,307,060	\$12,147,300	\$12,986,862	\$12,986,862	\$—	—%
Gross Expenditures/Appropriations	\$59,521,658	\$53,144,977	\$49,445,678	\$50,850,678	\$1,405,000	2.8%
Total Intrafund Reimbursements	\$(16,507,914)	\$(5,066,400)	\$(5,604,700)	\$(5,604,700)	\$—	—%
Total Expenditures/Appropriations	\$43,013,744	\$48,078,577	\$43,840,978	\$45,245,978	\$1,405,000	3.2%
Provision for Reserves	\$3,989,009	\$3,989,009	\$—	\$42,741	\$42,741	—%
Total Financing Uses	\$47,002,753	\$52,067,586	\$43,840,978	\$45,288,719	\$1,447,741	3.3%
Revenue	\$40,979,636	\$41,162,373	\$38,664,982	\$38,709,082	\$44,100	0.1%
Total Revenue	\$40,979,636	\$41,162,373	\$38,664,982	\$38,709,082	\$44,100	0.1%
Total Use of Fund Balance	\$10,905,213	\$10,905,213	\$5,175,996	\$6,579,637	\$1,403,641	27.1%
Total Financing Sources	\$51,884,849	\$52,067,586	\$43,840,978	\$45,288,719	\$1,447,741	3.3%
Net Cost	\$(4,882,096)	\$—	\$—	\$—	\$—	—%
Positions	133.0	133.0	129.0	129.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$18,881,233	\$19,493,402	\$19,805,705	\$19,805,705	\$—	—%
Services & Supplies	\$15,991,704	\$18,028,874	\$18,439,618	\$18,608,718	\$169,100	0.9%
Other Charges	\$1,330,986	\$2,457,761	\$2,460,455	\$2,786,455	\$326,000	13.2%
Land	\$18,190	\$50,000	\$25,000	\$25,000	\$—	—%
Improvements	\$6,778,419	\$7,918,540	\$3,080,200	\$3,990,100	\$909,900	29.5%
Equipment	\$13,212	\$130,000	\$30,000	\$30,000	\$—	—%
Intrafund Charges	\$16,507,914	\$5,066,400	\$5,604,700	\$5,604,700	\$—	—%
Gross Expenditures/Appropriations	\$59,521,658	\$53,144,977	\$49,445,678	\$50,850,678	\$1,405,000	2.8%
Other Intrafund Reimbursements	\$(11,635,944)	\$—	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(4,871,970)	\$(5,066,400)	\$(5,604,700)	\$(5,604,700)	\$—	—%
Total Intrafund Reimbursements	\$(16,507,914)	\$(5,066,400)	\$(5,604,700)	\$(5,604,700)	\$—	—%
Total Expenditures/Appropriations	\$43,013,744	\$48,078,577	\$43,840,978	\$45,245,978	\$1,405,000	3.2%
Provision for Reserves	\$3,989,009	\$3,989,009	\$—	\$42,741	\$42,741	—%
Total Financing Uses	\$47,002,753	\$52,067,586	\$43,840,978	\$45,288,719	\$1,447,741	3.3%
Taxes	\$9,066,780	\$8,321,700	\$8,503,580	\$8,503,580	\$—	—%
Fines, Forfeitures & Penalties	\$—	\$2,000	\$1,900	\$1,900	\$—	—%
Revenue from Use Of Money & Property	\$676,814	\$289,000	\$595,600	\$595,600	\$—	—%
Intergovernmental Revenues	\$448,244	\$1,909,548	\$996,975	\$996,975	\$—	—%
Charges for Services	\$30,710,858	\$30,615,925	\$28,561,427	\$28,605,527	\$44,100	0.2%
Miscellaneous Revenues	\$47,240	\$24,200	\$5,500	\$5,500	\$—	—%
Other Financing Sources	\$29,700	\$—	\$—	\$—	\$—	—%
Revenue	\$40,979,636	\$41,162,373	\$38,664,982	\$38,709,082	\$44,100	0.1%
Total Revenue	\$40,979,636	\$41,162,373	\$38,664,982	\$38,709,082	\$44,100	0.1%
Reserve Release	\$—	\$—	\$3,458,722	\$1,697,541	\$(1,761,181)	(50.9)%
Fund Balance	\$10,905,213	\$10,905,213	\$1,717,274	\$4,882,096	\$3,164,822	184.3%
Total Use of Fund Balance	\$10,905,213	\$10,905,213	\$5,175,996	\$6,579,637	\$1,403,641	27.1%
Total Financing Sources	\$51,884,849	\$52,067,586	\$43,840,978	\$45,288,719	\$1,447,741	3.3%
Net Cost	\$(4,882,096)	\$—	\$—	\$—	\$—	—%
Positions	133.0	133.0	129.0	129.0	—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Stormwater Utility - Unincorporated Area

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$14,612,777	\$15,187,529	\$15,331,878	\$15,331,878	\$—	—%
Services & Supplies	\$8,589,044	\$10,187,508	\$10,263,738	\$10,432,838	\$169,100	1.6%
Other Charges	\$1,330,986	\$2,457,700	\$2,123,300	\$2,449,300	\$326,000	15.4%
Land	\$18,190	\$50,000	\$25,000	\$25,000	\$—	—%
Improvements	\$6,778,419	\$7,918,540	\$3,080,200	\$3,990,100	\$909,900	29.5%
Equipment	\$13,212	\$130,000	\$30,000	\$30,000	\$—	—%
Intrafund Charges	\$4,871,970	\$5,066,400	\$5,604,700	\$5,604,700	\$—	—%
Gross Expenditures/ Appropriations	\$36,214,598	\$40,997,677	\$36,458,816	\$37,863,816	\$1,405,000	3.9%
Total Expenditures/ Appropriations	\$36,214,598	\$40,997,677	\$36,458,816	\$37,863,816	\$1,405,000	3.9%
Provision for Reserves	\$3,956,614	\$3,956,614	\$—	\$—	\$—	—%
Total Financing Uses	\$40,171,212	\$44,954,291	\$36,458,816	\$37,863,816	\$1,405,000	3.9%
Taxes	\$9,066,780	\$8,321,700	\$8,503,580	\$8,503,580	\$—	—%
Fines, Forfeitures & Penalties	\$—	\$2,000	\$1,900	\$1,900	\$—	—%
Revenue from Use Of Money & Property	\$622,500	\$289,000	\$595,600	\$595,600	\$—	—%
Intergovernmental Revenues	\$444,945	\$1,909,548	\$996,975	\$996,975	\$—	—%
Charges for Services	\$23,926,583	\$23,550,025	\$21,179,265	\$21,223,365	\$44,100	0.2%
Miscellaneous Revenues	\$47,240	\$9,200	\$5,500	\$5,500	\$—	—%
Other Financing Sources	\$29,700	\$—	\$—	\$—	\$—	—%
Revenue	\$34,137,749	\$34,081,473	\$31,282,820	\$31,326,920	\$44,100	0.1%
Total Revenue	\$34,137,749	\$34,081,473	\$31,282,820	\$31,326,920	\$44,100	0.1%
Reserve Release	\$—	\$—	\$3,458,722	\$1,697,541	\$(1,761,181)	(50.9)%
Fund Balance	\$10,872,818	\$10,872,818	\$1,717,274	\$4,839,355	\$3,122,081	181.8%
Total Use of Fund Balance	\$10,872,818	\$10,872,818	\$5,175,996	\$6,536,896	\$1,360,900	26.3%
Total Financing Sources	\$45,010,567	\$44,954,291	\$36,458,816	\$37,863,816	\$1,405,000	3.9%
Net Cost	\$(4,839,355)	\$—	\$—	\$—	\$—	—%
Positions	107.0	107.0	102.0	102.0	—	—%

Summary of Changes

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

- Re-budgeting of a consulting contract due to delays in a new Stormwater Utility (SWU) fee study.
- Re-budget for the Lower Beach Stone Lake Berm Project due to delays in the prior fiscal year.
- An increase in reimbursements to the Department of Transportation for completed manholes adjusted to grade on asphalt concrete overlay projects.
- Re-budgeting of various capital projects primarily due to delays in the prior fiscal year.

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

- A shift in Secured Property Taxes revenue from Fund Center 2367000 - SWU Drainage Maintenance & Operations to Fund Center 2361000 -SWU Non-Specified Revenue/Cost, resulting in a \$0 net change.
- An increase in reimbursements for the D49 Metro Air Park Station Phase 2 Improvements Project due to higher eligible construction costs.

Reserve changes from the Approved Recommended Budget are detailed below:

- Stormwater Utility - Unincorporated Area reserve has increased \$1,761,181.

Water Resources Administration

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$4,268,455	\$4,305,873	\$4,473,827	\$4,473,827	\$—	—%
Services & Supplies	\$7,402,660	\$7,841,366	\$8,175,880	\$8,175,880	\$—	—%
Other Charges	\$—	\$61	\$337,155	\$337,155	\$—	—%
Intrafund Charges	\$11,635,944	\$—	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$23,307,060	\$12,147,300	\$12,986,862	\$12,986,862	\$—	—%
Other Intrafund Reimbursements	\$(11,635,944)	\$—	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(4,871,970)	\$(5,066,400)	\$(5,604,700)	\$(5,604,700)	\$—	—%
Total Intrafund Reimbursements	\$(16,507,914)	\$(5,066,400)	\$(5,604,700)	\$(5,604,700)	\$—	—%
Total Expenditures/ Appropriations	\$6,799,146	\$7,080,900	\$7,382,162	\$7,382,162	\$—	—%
Provision for Reserves	\$32,395	\$32,395	\$—	\$42,741	\$42,741	—%
Total Financing Uses	\$6,831,541	\$7,113,295	\$7,382,162	\$7,424,903	\$42,741	0.6%
Revenue from Use Of Money & Property	\$54,314	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$3,299	\$—	\$—	\$—	\$—	—%
Charges for Services	\$6,784,275	\$7,065,900	\$7,382,162	\$7,382,162	\$—	—%
Miscellaneous Revenues	\$—	\$15,000	\$—	\$—	\$—	—%
Revenue	\$6,841,887	\$7,080,900	\$7,382,162	\$7,382,162	\$—	—%
Total Revenue	\$6,841,887	\$7,080,900	\$7,382,162	\$7,382,162	\$—	—%
Fund Balance	\$32,395	\$32,395	\$—	\$42,741	\$42,741	—%
Total Use of Fund Balance	\$32,395	\$32,395	\$—	\$42,741	\$42,741	—%
Total Financing Sources	\$6,874,282	\$7,113,295	\$7,382,162	\$7,424,903	\$42,741	0.6%
Net Cost	\$(42,742)	\$—	\$—	\$—	\$—	—%
Positions	26.0	26.0	27.0	27.0	—	—%

Summary of Changes

Reserve changes from the Approved Recommended Budget are detailed below:

- Water Resources Administration reserve has increased \$42,741.

Water Agency Enterprise

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Zone 40 Capital Development	\$39,032,135	\$114,346,124	\$63,538,557	\$83,582,097	\$20,043,540	31.5%
Zone 41 Maintenance and Operations	\$104,850,245	\$127,768,685	\$87,877,300	\$101,639,800	\$13,762,500	15.7%
Zone 50 Capital Development	\$408,264	\$3,047,600	\$6,814,950	\$8,223,607	\$1,408,657	20.7%
Gross Expenditures/Appropriations	\$144,290,644	\$245,162,409	\$158,230,807	\$193,445,504	\$35,214,697	22.3%
Total Expenditures/Appropriations	\$144,290,644	\$245,162,409	\$158,230,807	\$193,445,504	\$35,214,697	22.3%
Revenue	\$139,892,098	\$114,463,800	\$132,925,421	\$130,797,321	\$(2,128,100)	(1.6)%
Total Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$20,000,000	\$—	—%
Total Revenue	\$139,892,098	\$154,463,800	\$152,925,421	\$150,797,321	\$(2,128,100)	(1.4)%
Net Cost	\$4,398,546	\$90,698,609	\$5,305,386	\$42,648,183	\$37,342,797	703.9%
Positions	148.0	148.0	143.0	143.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$19,125,442	\$19,327,307	\$19,664,423	\$19,664,423	\$—	—%
Services & Supplies	\$19,399,664	\$23,626,806	\$20,818,931	\$22,055,431	\$1,236,500	5.9%
Other Charges	\$39,934,983	\$43,801,055	\$40,722,711	\$41,892,711	\$1,170,000	2.9%
Land	\$6,976	\$1,582,000	\$—	\$500,000	\$500,000	—%
Improvements	\$64,938,236	\$116,042,741	\$56,251,424	\$88,559,621	\$32,308,197	57.4%
Equipment	\$784,681	\$782,500	\$580,000	\$580,000	\$—	—%
Interfund Charges	\$100,662	\$40,000,000	\$20,193,318	\$20,193,318	\$—	—%
Gross Expenditures/Appropriations	\$144,290,644	\$245,162,409	\$158,230,807	\$193,445,504	\$35,214,697	22.3%
Total Expenditures/Appropriations	\$144,290,644	\$245,162,409	\$158,230,807	\$193,445,504	\$35,214,697	22.3%
Licenses, Permits & Franchises	\$951,656	\$400,000	\$508,728	\$508,728	\$—	—%
Fines, Forfeitures & Penalties	\$33,099	\$25,000	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$11,830,626	\$7,707,300	\$8,092,200	\$8,092,200	\$—	—%
Intergovernmental Revenues	\$19,154	\$—	\$250,000	\$250,000	\$—	—%
Charges for Services	\$123,406,376	\$103,267,000	\$121,072,493	\$118,944,393	\$(2,128,100)	(1.8)%
Miscellaneous Revenues	\$3,645,687	\$3,064,500	\$3,002,000	\$3,002,000	\$—	—%
Other Financing Sources	\$5,501	\$—	\$—	\$—	\$—	—%
Revenue	\$139,892,098	\$114,463,800	\$132,925,421	\$130,797,321	\$(2,128,100)	(1.6)%
Other Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$20,000,000	\$—	—%
Total Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$20,000,000	\$—	—%
Total Revenue	\$139,892,098	\$154,463,800	\$152,925,421	\$150,797,321	\$(2,128,100)	(1.4)%
Net Cost	\$4,398,546	\$90,698,609	\$5,305,386	\$42,648,183	\$37,342,797	703.9%
Positions	148.0	148.0	143.0	143.0	—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Zone 40 Capital Development

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$1,659,059	\$1,809,789	\$1,853,181	\$1,853,181	\$—	—%
Services & Supplies	\$408,292	\$885,256	\$998,460	\$998,460	\$—	—%
Other Charges	\$23,410,600	\$25,888,155	\$23,287,570	\$23,357,570	\$70,000	0.3%
Land	\$6,976	\$1,582,000	\$—	\$500,000	\$500,000	—%
Improvements	\$13,446,546	\$44,160,924	\$17,186,028	\$36,659,568	\$19,473,540	113.3%
Equipment	\$—	\$20,000	\$20,000	\$20,000	\$—	—%
Interfund Charges	\$100,662	\$40,000,000	\$20,193,318	\$20,193,318	\$—	—%
Gross Expenditures/ Appropriations	\$39,032,135	\$114,346,124	\$63,538,557	\$83,582,097	\$20,043,540	31.5%
Total Expenditures/ Appropriations	\$39,032,135	\$114,346,124	\$63,538,557	\$83,582,097	\$20,043,540	31.5%
Fines, Forfeitures & Penalties	\$33,099	\$25,000	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$9,364,000	\$4,483,300	\$7,613,500	\$7,613,500	\$—	—%
Intergovernmental Revenues	\$2,639	\$—	\$—	\$—	\$—	—%
Charges for Services	\$81,486,928	\$59,092,600	\$65,641,035	\$65,863,935	\$222,900	0.3%
Miscellaneous Revenues	\$2,239,900	\$1,720,000	\$1,700,000	\$1,700,000	\$—	—%
Revenue	\$93,126,565	\$65,320,900	\$74,954,535	\$75,177,435	\$222,900	0.3%
Total Revenue	\$93,126,565	\$65,320,900	\$74,954,535	\$75,177,435	\$222,900	0.3%
Net Cost	\$(54,094,430)	\$49,025,224	\$(11,415,978)	\$8,404,662	\$19,820,640	(173.6)%
Positions	28.0	28.0	27.0	27.0	—	—%

Summary of Changes

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

- An increase in contributions toward the Water Forum Successor Effort and Habitat Management Element approved on May 20, 2025.
- Re-budgeting of various capital projects primarily due to delays in the prior fiscal year.

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

- Re-budgeting of developer credit revenues primarily due to delays in capital projects from the prior fiscal year.

Net Cost reflects a decrease in working capital for the budget year.

Zone 41 Maintenance and Operations

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$17,466,383	\$17,517,518	\$17,811,242	\$17,811,242	\$—	—%
Services & Supplies	\$18,977,448	\$22,715,850	\$19,794,471	\$20,941,971	\$1,147,500	5.8%
Other Charges	\$16,502,549	\$17,891,000	\$17,413,241	\$18,513,241	\$1,100,000	6.3%
Improvements	\$51,119,183	\$68,881,817	\$32,298,346	\$43,813,346	\$11,515,000	35.7%
Equipment	\$784,681	\$762,500	\$560,000	\$560,000	\$—	—%
Gross Expenditures/ Appropriations	\$104,850,245	\$127,768,685	\$87,877,300	\$101,639,800	\$13,762,500	15.7%
Total Expenditures/ Appropriations	\$104,850,245	\$127,768,685	\$87,877,300	\$101,639,800	\$13,762,500	15.7%
Licenses, Permits & Franchises	\$951,656	\$400,000	\$508,728	\$508,728	\$—	—%
Revenue from Use Of Money & Property	\$2,460,036	\$3,210,000	\$459,200	\$459,200	\$—	—%
Intergovernmental Revenues	\$16,515	\$—	\$250,000	\$250,000	\$—	—%
Charges for Services	\$41,443,725	\$40,860,800	\$48,860,869	\$44,860,869	\$(4,000,000)	(8.2)%
Miscellaneous Revenues	\$1,405,788	\$1,344,500	\$1,302,000	\$1,302,000	\$—	—%
Other Financing Sources	\$5,501	\$—	\$—	\$—	\$—	—%
Revenue	\$46,283,220	\$45,815,300	\$51,380,797	\$47,380,797	\$(4,000,000)	(7.8)%
Other Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$20,000,000	\$—	—%
Total Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$20,000,000	\$—	—%
Total Revenue	\$46,283,220	\$85,815,300	\$71,380,797	\$67,380,797	\$(4,000,000)	(5.6)%
Net Cost	\$58,567,025	\$41,953,385	\$16,496,503	\$34,259,003	\$17,762,500	107.7%
Positions	120.0	120.0	116.0	116.0	—	—%

Summary of Changes

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

- Re-budgeting appropriations of the agreement with the City of Sacramento to support water supply reliability.
- Re-budgeting appropriations of contracted engineering services.
- An increase in interest expense due to the Water Infrastructure Finance and Innovation Act loan.
- Re-budgeting of various capital projects primarily due to delays in the prior fiscal year.

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

- A decrease in water service charges revenues after an analysis of the prior year's actuals.

Net Cost reflects a decrease in working capital for the budget year.

Zone 50 Capital Development

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$13,923	\$25,700	\$26,000	\$115,000	\$89,000	342.3%
Other Charges	\$21,834	\$21,900	\$21,900	\$21,900	\$—	—%
Improvements	\$372,507	\$3,000,000	\$6,767,050	\$8,086,707	\$1,319,657	19.5%
Gross Expenditures/ Appropriations	\$408,264	\$3,047,600	\$6,814,950	\$8,223,607	\$1,408,657	20.7%
Total Expenditures/ Appropriations	\$408,264	\$3,047,600	\$6,814,950	\$8,223,607	\$1,408,657	20.7%
Revenue from Use Of Money & Property	\$6,590	\$14,000	\$19,500	\$19,500	\$—	—%
Charges for Services	\$475,723	\$3,313,600	\$6,570,589	\$8,219,589	\$1,649,000	25.1%
Revenue	\$482,313	\$3,327,600	\$6,590,089	\$8,239,089	\$1,649,000	25.0%
Total Revenue	\$482,313	\$3,327,600	\$6,590,089	\$8,239,089	\$1,649,000	25.0%
Net Cost	\$(74,049)	\$(280,000)	\$224,861	\$(15,482)	\$(240,343)	(106.9)%

Summary of Changes

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

- Re-budgeting appropriations for a Metro Air Park (MAP) Fee Study.
- Re-budgeting appropriations for the MAP Pump and Booster Station Phase 2 project due to delays.
- A decrease in appropriations for the MAP Wheeling Capacity Capital Facilities capital project.

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

- Re-budgeting of the MAP Pump and Booster Station Phase 2 CIP project reimbursements due to project delays.

Net Cost reflects an increase in working capital for the budget year.

Water Agency Zone 11 - Drainage Infrastructure

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Beach Stone Lakes Flood Mitigation	\$31,465	\$103,600	\$78,100	\$78,100	\$—	—%
Zone 11 Drainage Development	\$10,870,575	\$30,155,000	\$23,932,700	\$24,819,700	\$887,000	3.7%
Gross Expenditures/Appropriations	\$10,902,041	\$30,258,600	\$24,010,800	\$24,897,800	\$887,000	3.7%
Total Expenditures/Appropriations	\$10,902,041	\$30,258,600	\$24,010,800	\$24,897,800	\$887,000	3.7%
Provision for Reserves	\$6,940,703	\$6,940,703	\$3,217,799	\$4,602,658	\$1,384,859	43.0%
Total Financing Uses	\$17,842,744	\$37,199,303	\$27,228,599	\$29,500,458	\$2,271,859	8.3%
Revenue	\$12,499,520	\$16,406,400	\$16,989,300	\$15,316,900	\$(1,672,400)	(9.8)%
Total Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$2,000,000	\$—	—%
Total Revenue	\$12,499,520	\$20,431,400	\$18,989,300	\$17,316,900	\$(1,672,400)	(8.8)%
Total Use of Fund Balance	\$16,767,903	\$16,767,903	\$8,239,299	\$12,183,558	\$3,944,259	47.9%
Total Financing Sources	\$29,267,423	\$37,199,303	\$27,228,599	\$29,500,458	\$2,271,859	8.3%
Net Cost	\$(11,424,680)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,168,293	\$3,321,200	\$2,966,000	\$3,300,800	\$334,800	11.3%
Other Charges	\$4,661,962	\$13,043,600	\$13,341,500	\$13,128,300	\$(213,200)	(1.6)%
Land	\$5,416	\$753,100	\$753,100	\$753,100	\$—	—%
Improvements	\$4,066,369	\$9,115,700	\$4,950,200	\$5,715,600	\$765,400	15.5%
Interfund Charges	\$—	\$4,025,000	\$2,000,000	\$2,000,000	\$—	—%
Gross Expenditures/Appropriations	\$10,902,041	\$30,258,600	\$24,010,800	\$24,897,800	\$887,000	3.7%
Total Expenditures/Appropriations	\$10,902,041	\$30,258,600	\$24,010,800	\$24,897,800	\$887,000	3.7%
Provision for Reserves	\$6,940,703	\$6,940,703	\$3,217,799	\$4,602,658	\$1,384,859	43.0%
Total Financing Uses	\$17,842,744	\$37,199,303	\$27,228,599	\$29,500,458	\$2,271,859	8.3%
Licenses, Permits & Franchises	\$5,911,255	\$5,915,800	\$6,243,200	\$6,243,200	\$—	—%
Revenue from Use Of Money & Property	\$2,139,447	\$711,600	\$1,633,400	\$1,633,400	\$—	—%
Intergovernmental Revenues	\$757,848	\$100,000	\$—	\$—	\$—	—%
Charges for Services	\$3,690,970	\$9,679,000	\$9,112,700	\$7,440,300	\$(1,672,400)	(18.4)%
Revenue	\$12,499,520	\$16,406,400	\$16,989,300	\$15,316,900	\$(1,672,400)	(9.8)%
Other Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$2,000,000	\$—	—%
Total Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$2,000,000	\$—	—%
Total Revenue	\$12,499,520	\$20,431,400	\$18,989,300	\$17,316,900	\$(1,672,400)	(8.8)%
Reserve Release	\$1,661,251	\$1,661,251	\$2,269,584	\$758,878	\$(1,510,706)	(66.6)%
Fund Balance	\$15,106,652	\$15,106,652	\$5,969,715	\$11,424,680	\$5,454,965	91.4%
Total Use of Fund Balance	\$16,767,903	\$16,767,903	\$8,239,299	\$12,183,558	\$3,944,259	47.9%
Total Financing Sources	\$29,267,423	\$37,199,303	\$27,228,599	\$29,500,458	\$2,271,859	8.3%
Net Cost	\$(11,424,680)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Beach Stone Lakes Flood Mitigation

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$31,465	\$103,600	\$78,100	\$78,100	\$—	—%
Gross Expenditures/ Appropriations	\$31,465	\$103,600	\$78,100	\$78,100	\$—	—%
Total Expenditures/ Appropriations	\$31,465	\$103,600	\$78,100	\$78,100	\$—	—%
Provision for Reserves	\$110,749	\$110,749	\$734,400	\$774,683	\$40,283	5.5%
Total Financing Uses	\$142,214	\$214,349	\$812,500	\$852,783	\$40,283	5.0%
Revenue from Use Of Money & Property	\$85,200	\$27,500	\$65,100	\$65,100	\$—	—%
Intergovernmental Revenues	\$757,848	\$100,000	\$—	\$—	\$—	—%
Revenue	\$843,048	\$127,500	\$65,100	\$65,100	\$—	—%
Total Revenue	\$843,048	\$127,500	\$65,100	\$65,100	\$—	—%
Fund Balance	\$86,849	\$86,849	\$747,400	\$787,683	\$40,283	5.4%
Total Use of Fund Balance	\$86,849	\$86,849	\$747,400	\$787,683	\$40,283	5.4%
Total Financing Sources	\$929,897	\$214,349	\$812,500	\$852,783	\$40,283	5.0%
Net Cost	\$(787,683)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Reserve changes from the Approved Recommended Budget are detailed below:

- Beach Stone Lakes Flood Mitigation reserve has increased \$40,283.

Zone 11 Drainage Development

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$2,136,827	\$3,217,600	\$2,887,900	\$3,222,700	\$334,800	11.6%
Other Charges	\$4,661,962	\$13,043,600	\$13,341,500	\$13,128,300	\$(213,200)	(1.6)%
Land	\$5,416	\$753,100	\$753,100	\$753,100	\$—	—%
Improvements	\$4,066,369	\$9,115,700	\$4,950,200	\$5,715,600	\$765,400	15.5%
Interfund Charges	\$—	\$4,025,000	\$2,000,000	\$2,000,000	\$—	—%
Gross Expenditures/ Appropriations	\$10,870,575	\$30,155,000	\$23,932,700	\$24,819,700	\$887,000	3.7%
Total Expenditures/ Appropriations	\$10,870,575	\$30,155,000	\$23,932,700	\$24,819,700	\$887,000	3.7%
Provision for Reserves	\$6,829,954	\$6,829,954	\$2,483,399	\$3,827,975	\$1,344,576	54.1%
Total Financing Uses	\$17,700,529	\$36,984,954	\$26,416,099	\$28,647,675	\$2,231,576	8.4%
Licenses, Permits & Franchises	\$5,911,255	\$5,915,800	\$6,243,200	\$6,243,200	\$—	—%
Revenue from Use Of Money & Property	\$2,054,247	\$684,100	\$1,568,300	\$1,568,300	\$—	—%
Charges for Services	\$3,690,970	\$9,679,000	\$9,112,700	\$7,440,300	\$(1,672,400)	(18.4)%
Revenue	\$11,656,472	\$16,278,900	\$16,924,200	\$15,251,800	\$(1,672,400)	(9.9)%
Other Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$2,000,000	\$—	—%
Total Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$2,000,000	\$—	—%
Total Revenue	\$11,656,472	\$20,303,900	\$18,924,200	\$17,251,800	\$(1,672,400)	(8.8)%
Reserve Release	\$1,661,251	\$1,661,251	\$2,269,584	\$758,878	\$(1,510,706)	(66.6)%
Fund Balance	\$15,019,803	\$15,019,803	\$5,222,315	\$10,636,997	\$5,414,682	103.7%
Total Use of Fund Balance	\$16,681,054	\$16,681,054	\$7,491,899	\$11,395,875	\$3,903,976	52.1%
Total Financing Sources	\$28,337,526	\$36,984,954	\$26,416,099	\$28,647,675	\$2,231,576	8.4%
Net Cost	\$(10,636,997)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- Re-budgeting of unrealized costs for various engineering consulting contracts.
- An increase in reimbursement agreements due to developer projects being completed.
- A decrease in credit agreements primarily due to various developer projects being completed.

- Re-budgeting for to the Lambert Road Bridge Log Boom Project and the Elder Gerber Creek Landscape/Irrigation Project due to delays in the prior fiscal year.

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

- A decrease in developer credits due to various developer projects being completed.

Reserve changes from the Approved Recommended Budget are detailed below:

- Zone 11A reserve has increased \$3,310,888.
- Zone 11X Beach Stone Lakes reserve has increased \$131,487.
- Zone 11W reserve has decreased \$612,881.
- Zone 11N reserve has decreased \$114,202.
- Zone 11B reserve has decreased \$121,288.
- Zone 11C reserve has increased \$18,702.

Water Agency Zone 13

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Zone 13 Water and Drainage Studies	\$2,482,304	\$2,756,263	\$2,634,728	\$2,768,728	\$134,000	5.1%
Gross Expenditures/Appropriations	\$2,482,304	\$2,756,263	\$2,634,728	\$2,768,728	\$134,000	5.1%
Total Expenditures/Appropriations	\$2,482,304	\$2,756,263	\$2,634,728	\$2,768,728	\$134,000	5.1%
Provision for Reserves	\$1,289,137	\$1,289,137	\$460,224	\$513,959	\$53,735	11.7%
Total Financing Uses	\$3,771,441	\$4,045,400	\$3,094,952	\$3,282,687	\$187,735	6.1%
Revenue	\$2,446,591	\$2,339,500	\$2,701,637	\$2,701,637	\$—	—%
Total Interfund Reimbursements	\$300,000	\$300,000	\$200,000	\$200,000	\$—	—%
Total Revenue	\$2,746,591	\$2,639,500	\$2,901,637	\$2,901,637	\$—	—%
Total Use of Fund Balance	\$1,405,900	\$1,405,900	\$193,315	\$381,050	\$187,735	97.1%
Total Financing Sources	\$4,152,491	\$4,045,400	\$3,094,952	\$3,282,687	\$187,735	6.1%
Net Cost	\$(381,050)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$1,645,069	\$1,898,720	\$1,762,245	\$1,896,245	\$134,000	7.6%
Other Charges	\$837,235	\$857,543	\$872,483	\$872,483	\$—	—%
Gross Expenditures/Appropriations	\$2,482,304	\$2,756,263	\$2,634,728	\$2,768,728	\$134,000	5.1%
Total Expenditures/Appropriations	\$2,482,304	\$2,756,263	\$2,634,728	\$2,768,728	\$134,000	5.1%
Provision for Reserves	\$1,289,137	\$1,289,137	\$460,224	\$513,959	\$53,735	11.7%
Total Financing Uses	\$3,771,441	\$4,045,400	\$3,094,952	\$3,282,687	\$187,735	6.1%
Revenue from Use Of Money & Property	\$59,094	\$12,000	\$15,000	\$15,000	\$—	—%
Intergovernmental Revenues	\$—	\$75,000	\$296,250	\$296,250	\$—	—%
Charges for Services	\$2,387,497	\$2,252,500	\$2,390,387	\$2,390,387	\$—	—%
Revenue	\$2,446,591	\$2,339,500	\$2,701,637	\$2,701,637	\$—	—%
Other Interfund Reimbursements	\$300,000	\$300,000	\$200,000	\$200,000	\$—	—%
Total Interfund Reimbursements	\$300,000	\$300,000	\$200,000	\$200,000	\$—	—%
Total Revenue	\$2,746,591	\$2,639,500	\$2,901,637	\$2,901,637	\$—	—%
Fund Balance	\$1,405,900	\$1,405,900	\$193,315	\$381,050	\$187,735	97.1%
Total Use of Fund Balance	\$1,405,900	\$1,405,900	\$193,315	\$381,050	\$187,735	97.1%
Total Financing Sources	\$4,152,491	\$4,045,400	\$3,094,952	\$3,282,687	\$187,735	6.1%
Net Cost	\$(381,050)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- Re-budgeting of consulting contract costs for a Sustainable Groundwater Management Act compliance contract due to delays.
- A decrease in various engineering contracts due to completion of work and to match remaining contract balances.
- An increase in costs for the Natomas Plan Area Supply Analysis contract to meet Fiscal Year 2025-26 needs.
- Re-budgeting of the Watershed Program Support contract due to delays.

Reserve changes from the Approved Recommended Budget are provided below:

- Zone 13 reserve has increased \$53,735.



Public Safety and Justice

Table of Contents

Dispute Resolution Program		G-2
Dispute Resolution-Restricted Revenues	BU 5528000	G-2
Indigent Defense		G-4
Conflict Criminal Defenders	BU 5510000	G-4
Public Defender	BU 6910000	G-6
Probation		G-9
Probation	BU 6700000	G-9
Probation-Restricted Revenues	BU 6708000	G-12

Dispute Resolution-Restricted Revenues

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Dispute Resolution	\$494,136	\$971,673	\$1,070,885	\$1,064,580	\$(6,305)	(0.6)%
Gross Expenditures/Appropriations	\$494,136	\$971,673	\$1,070,885	\$1,064,580	\$(6,305)	(0.6)%
Total Expenditures/Appropriations	\$494,136	\$971,673	\$1,070,885	\$1,064,580	\$(6,305)	(0.6)%
Total Financing Uses	\$494,136	\$971,673	\$1,070,885	\$1,064,580	\$(6,305)	(0.6)%
Revenue	\$622,669	\$665,464	\$629,838	\$629,838	\$—	—%
Total Revenue	\$622,669	\$665,464	\$629,838	\$629,838	\$—	—%
Total Use of Fund Balance	\$306,209	\$306,209	\$441,047	\$434,742	\$(6,305)	(1.4)%
Total Financing Sources	\$928,878	\$971,673	\$1,070,885	\$1,064,580	\$(6,305)	(0.6)%
Net Cost	\$(434,742)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$444,636	\$445,500	\$445,500	\$455,277	\$9,777	2.2%
Intrafund Charges	\$49,500	\$49,500	\$49,500	\$49,500	\$—	—%
Appropriation for Contingencies	\$—	\$476,673	\$575,885	\$559,803	\$(16,082)	(2.8)%
Gross Expenditures/Appropriations	\$494,136	\$971,673	\$1,070,885	\$1,064,580	\$(6,305)	(0.6)%
Total Expenditures/Appropriations	\$494,136	\$971,673	\$1,070,885	\$1,064,580	\$(6,305)	(0.6)%
Total Financing Uses	\$494,136	\$971,673	\$1,070,885	\$1,064,580	\$(6,305)	(0.6)%
Revenue from Use Of Money & Property	\$8,066	\$3,500	\$7,000	\$7,000	\$—	—%
Charges for Services	\$614,603	\$661,964	\$622,838	\$622,838	\$—	—%
Revenue	\$622,669	\$665,464	\$629,838	\$629,838	\$—	—%
Total Revenue	\$622,669	\$665,464	\$629,838	\$629,838	\$—	—%
Fund Balance	\$306,209	\$306,209	\$441,047	\$434,742	\$(6,305)	(1.4)%
Total Use of Fund Balance	\$306,209	\$306,209	\$441,047	\$434,742	\$(6,305)	(1.4)%
Total Financing Sources	\$928,878	\$971,673	\$1,070,885	\$1,064,580	\$(6,305)	(0.6)%
Net Cost	\$(434,742)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to a decrease in contingencies due to re-budgeting of expenditures for payment of an invoice from the prior year and a decrease in available prior year fund balance.

Conflict Criminal Defenders

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Conflict Criminal Defenders	\$16,401,087	\$12,097,220	\$13,255,452	\$13,654,222	\$398,770	3.0%
Gross Expenditures/Appropriations	\$16,401,087	\$12,097,220	\$13,255,452	\$13,654,222	\$398,770	3.0%
Total Expenditures/Appropriations	\$16,401,087	\$12,097,220	\$13,255,452	\$13,654,222	\$398,770	3.0%
Revenue	\$1,413,578	\$600,000	\$850,000	\$1,248,770	\$398,770	46.9%
Total Revenue	\$1,413,578	\$600,000	\$850,000	\$1,248,770	\$398,770	46.9%
Net Cost	\$14,987,508	\$11,497,220	\$12,405,452	\$12,405,452	\$—	—%
Positions	7.0	7.0	7.0	7.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$621,507	\$790,528	\$812,561	\$812,561	\$—	—%
Services & Supplies	\$15,585,156	\$11,110,056	\$12,256,812	\$12,655,582	\$398,770	3.3%
Intrafund Charges	\$194,424	\$196,636	\$186,079	\$186,079	\$—	—%
Gross Expenditures/Appropriations	\$16,401,087	\$12,097,220	\$13,255,452	\$13,654,222	\$398,770	3.0%
Total Expenditures/Appropriations	\$16,401,087	\$12,097,220	\$13,255,452	\$13,654,222	\$398,770	3.0%
Intergovernmental Revenues	\$1,329,879	\$600,000	\$850,000	\$1,248,770	\$398,770	46.9%
Charges for Services	\$(413)	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$84,112	\$—	\$—	\$—	\$—	—%
Revenue	\$1,413,578	\$600,000	\$850,000	\$1,248,770	\$398,770	46.9%
Total Revenue	\$1,413,578	\$600,000	\$850,000	\$1,248,770	\$398,770	46.9%
Net Cost	\$14,987,508	\$11,497,220	\$12,405,452	\$12,405,452	\$—	—%
Positions	7.0	7.0	7.0	7.0	—	—%

Summary of Changes

The change in total appropriations is due to the addition of costs for a collaborative court public health safety consultant, community experts, training, and related supply costs to identify and provide resources, conduct assessments, determine treatment, and develop strategies to address underlying needs of individuals granted mental health diversion who possessed a firearm or ammunition at the time of the crime.

The change in total revenue is due to the award of Byrne State Crisis Intervention Program Grant funding from the Superior Court of California, County of Sacramento for gun-related violence safety enhancements for targeted treatment court clients.

Public Defender

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Public Defender	\$61,596,747	\$60,479,628	\$62,880,577	\$63,933,365	\$1,052,788	1.7%
Gross Expenditures/Appropriations	\$61,596,747	\$60,479,628	\$62,880,577	\$63,933,365	\$1,052,788	1.7%
Total Intrafund Reimbursements	\$(1,446,091)	\$(735,921)	\$(1,692,405)	\$(1,692,405)	\$—	—%
Total Expenditures/Appropriations	\$60,150,655	\$59,743,707	\$61,188,172	\$62,240,960	\$1,052,788	1.7%
Revenue	\$5,030,237	\$4,422,507	\$5,104,789	\$6,157,577	\$1,052,788	20.6%
Total Interfund Reimbursements	\$3,337,748	\$3,337,747	\$3,266,039	\$3,266,039	\$—	—%
Total Revenue	\$8,367,985	\$7,760,254	\$8,370,828	\$9,423,616	\$1,052,788	12.6%
Net Cost	\$51,782,671	\$51,983,453	\$52,817,344	\$52,817,344	\$—	—%
Positions	221.0	221.0	220.0	222.0	2.0	0.9%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$51,807,617	\$52,072,090	\$54,104,031	\$55,139,894	\$1,035,863	1.9%
Services & Supplies	\$9,036,324	\$7,628,431	\$7,784,938	\$7,801,863	\$16,925	0.2%
Other Charges	\$9,485	\$9,487	\$9,487	\$9,487	\$—	—%
Intrafund Charges	\$743,321	\$769,620	\$982,121	\$982,121	\$—	—%
Gross Expenditures/Appropriations	\$61,596,747	\$60,479,628	\$62,880,577	\$63,933,365	\$1,052,788	1.7%
Other Intrafund Reimbursements	\$(630,078)	\$(735,921)	\$(1,692,405)	\$(1,692,405)	\$—	—%
Intrafund Reimbursements within Department	\$(816,013)	\$—	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(1,446,091)	\$(735,921)	\$(1,692,405)	\$(1,692,405)	\$—	—%
Total Expenditures/Appropriations	\$60,150,655	\$59,743,707	\$61,188,172	\$62,240,960	\$1,052,788	1.7%
Intergovernmental Revenues	\$5,028,217	\$4,422,507	\$5,104,789	\$6,157,577	\$1,052,788	20.6%
Miscellaneous Revenues	\$2,020	\$—	\$—	\$—	\$—	—%
Revenue	\$5,030,237	\$4,422,507	\$5,104,789	\$6,157,577	\$1,052,788	20.6%
Semi-Discretionary Reimbursements	\$3,337,748	\$3,337,747	\$3,266,039	\$3,266,039	\$—	—%
Total Interfund Reimbursements	\$3,337,748	\$3,337,747	\$3,266,039	\$3,266,039	\$—	—%
Total Revenue	\$8,367,985	\$7,760,254	\$8,370,828	\$9,423,616	\$1,052,788	12.6%
Net Cost	\$51,782,671	\$51,983,453	\$52,817,344	\$52,817,344	\$—	—%
Positions	221.0	221.0	220.0	222.0	2.0	0.9%

Summary of Changes

The change in total appropriations is due to:

- An increase in extra help costs to implement the Community Assistance, Recovery and Empowerment (CARE) Court Act.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in funding from the state to cover the costs of implementing the CARE Court Act.
- Recommended growth detailed later in this section.

Position counts have increased 2.0 FTE from the Approved Recommended Budget due to:

- 2.0 FTE increase in recommended growth requests.

Summary of September Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Public Defender	548,122	—	548,122	—	2.0

September Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Pub Def - Add 2.0 FTE LT Positions - State Prison Unit (September Request)					
	548,122	—	548,122	—	2.0

Add 1.0 FTE Limited Term Principal Criminal Attorney position and 1.0 FTE Limited Term Attorney Lv 5 Criminal position and associated overhead costs to provide mandated legal representation to people charged with committing crimes in state prison, people facing sexually violent predator (SVP) civil commitments, and people filing habeas petitions under the Racial Justice Act. These costs are offset by state funding. Penal Code 4750 reimbursements will cover State Prison crimes and Racial Justice Act costs. The Department will seek reimbursement for SVP civil commitments through SB 90. All cases will be handled by the Department's state prison unit.

Probation

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Administrative Support and Professional Standards	\$17,968,224	\$19,032,412	\$18,752,342	\$18,752,342	\$—	—%
Adult Community Corrections	\$21,459,230	\$24,119,317	\$24,910,890	\$24,910,890	\$—	—%
Adult Court Services	\$17,278,662	\$17,996,361	\$18,359,634	\$18,359,634	\$—	—%
Adult Field Services	\$23,751,314	\$27,735,083	\$26,538,208	\$26,538,208	\$—	—%
Juvenile Court Services	\$14,776,311	\$14,555,437	\$15,150,927	\$15,150,927	\$—	—%
Juvenile Field Services	\$28,571,196	\$31,158,665	\$32,046,583	\$32,046,583	\$—	—%
Youth Detention Facility	\$72,236,076	\$74,123,099	\$71,536,064	\$71,536,064	\$—	—%
Gross Expenditures/Appropriations	\$196,041,011	\$208,720,374	\$207,294,648	\$207,294,648	\$—	—%
Total Intrafund Reimbursements	\$(608,170)	\$(661,129)	\$(750,656)	\$(750,656)	\$—	—%
Total Expenditures/Appropriations	\$195,432,841	\$208,059,245	\$206,543,992	\$206,543,992	\$—	—%
Revenue	\$19,615,386	\$20,424,908	\$22,529,825	\$22,782,455	\$252,630	1.1%
Total Interfund Reimbursements	\$105,888,874	\$108,650,361	\$109,933,688	\$109,933,688	\$—	—%
Total Revenue	\$125,504,260	\$129,075,269	\$132,463,513	\$132,716,143	\$252,630	0.2%
Net Cost	\$69,928,581	\$78,983,976	\$74,080,479	\$73,827,849	\$(252,630)	(0.3)%
Positions	708.0	708.0	708.0	708.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$154,583,008	\$156,983,578	\$155,996,908	\$155,996,908	\$—	—%
Services & Supplies	\$34,171,813	\$44,259,076	\$43,379,715	\$43,379,715	\$—	—%
Other Charges	\$108,194	\$201,376	\$—	\$—	\$—	—%
Equipment	\$654,769	\$478,518	\$635,500	\$635,500	\$—	—%
Interfund Charges	\$1,604,797	\$1,604,798	\$1,605,425	\$1,605,425	\$—	—%
Intrafund Charges	\$4,918,428	\$5,193,028	\$5,677,100	\$5,677,100	\$—	—%
Gross Expenditures/Appropriations	\$196,041,011	\$208,720,374	\$207,294,648	\$207,294,648	\$—	—%
Other Intrafund Reimbursements	\$(608,170)	\$(661,129)	\$(750,656)	\$(750,656)	\$—	—%
Total Intrafund Reimbursements	\$(608,170)	\$(661,129)	\$(750,656)	\$(750,656)	\$—	—%
Total Expenditures/Appropriations	\$195,432,841	\$208,059,245	\$206,543,992	\$206,543,992	\$—	—%
Fines, Forfeitures & Penalties	\$116	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$19,322,505	\$20,141,760	\$22,246,021	\$22,498,651	\$252,630	1.1%
Charges for Services	\$7,400	\$10,000	\$10,000	\$10,000	\$—	—%
Miscellaneous Revenues	\$280,816	\$273,148	\$273,804	\$273,804	\$—	—%
Other Financing Sources	\$4,550	\$—	\$—	\$—	\$—	—%
Revenue	\$19,615,386	\$20,424,908	\$22,529,825	\$22,782,455	\$252,630	1.1%
Other Interfund Reimbursements	\$11,319,746	\$14,357,362	\$13,061,760	\$13,061,760	\$—	—%
Semi-Discretionary Reimbursements	\$94,569,129	\$94,292,999	\$96,871,928	\$96,871,928	\$—	—%
Total Interfund Reimbursements	\$105,888,874	\$108,650,361	\$109,933,688	\$109,933,688	\$—	—%
Total Revenue	\$125,504,260	\$129,075,269	\$132,463,513	\$132,716,143	\$252,630	0.2%
Net Cost	\$69,928,581	\$78,983,976	\$74,080,479	\$73,827,849	\$(252,630)	(0.3)%
Positions	708.0	708.0	708.0	708.0	—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Adult Community Corrections

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$16,229,567	\$17,408,292	\$18,269,092	\$18,269,092	\$—	—%
Services & Supplies	\$4,296,499	\$5,650,269	\$5,664,047	\$5,664,047	\$—	—%
Other Charges	\$108,194	\$142,198	\$—	\$—	\$—	—%
Equipment	\$22,103	\$11,000	\$11,000	\$11,000	\$—	—%
Intrafund Charges	\$802,867	\$907,558	\$966,751	\$966,751	\$—	—%
Gross Expenditures/ Appropriations	\$21,459,230	\$24,119,317	\$24,910,890	\$24,910,890	\$—	—%
Other Intrafund Reimbursements	\$(140,290)	\$(193,249)	\$(1,000)	\$(1,000)	\$—	—%
Total Intrafund Reimbursements	\$(140,290)	\$(193,249)	\$(1,000)	\$(1,000)	\$—	—%
Total Expenditures/ Appropriations	\$21,318,940	\$23,926,068	\$24,909,890	\$24,909,890	\$—	—%
Intergovernmental Revenues	\$1,710,157	\$1,609,805	\$2,149,964	\$2,402,594	\$252,630	11.8%
Miscellaneous Revenues	\$96	\$—	\$—	\$—	\$—	—%
Revenue	\$1,710,253	\$1,609,805	\$2,149,964	\$2,402,594	\$252,630	11.8%
Semi-Discretionary Reimbursements	\$15,347,518	\$13,737,249	\$15,116,731	\$15,116,731	\$—	—%
Total Interfund Reimbursements	\$15,347,518	\$13,737,249	\$15,116,731	\$15,116,731	\$—	—%
Total Revenue	\$17,057,771	\$15,347,054	\$17,266,695	\$17,519,325	\$252,630	1.5%
Net Cost	\$4,261,169	\$8,579,014	\$7,643,195	\$7,390,565	\$(252,630)	(3.3)%
Positions	84.0	82.0	84.0	84.0	—	—%

Summary of Changes

The change in total revenue and Net Cost is due to the award of Byrne State Crisis Intervention Program Grant funding from the Superior Court of California, County of Sacramento for gun-related violence safety enhancements for targeted treatment court clients. The grant will fund an existing vacant (1.0 FTE) Deputy Probation Officer for collaborative court and diversion programs, supporting an increase in the mental health diversion population targeted by the grant project and to ensure compliance with new firearm relinquishment responsibilities and duties. Probation will complete criminal history reviews, receive firearms forms, and notify the court of compliance or non-compliance of firearms relinquishment.

Probation-Restricted Revenues

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Program						
Asset Forfeiture Funds	\$—	\$199,089	\$273,723	\$269,225	\$(4,498)	(1.6)%
County Operated Juvenile Facility	\$357,987	\$4,087,205	\$3,891,895	\$3,967,228	\$75,333	1.9%
Juvenile Phone Benefit	\$142,629	\$245,550	\$166,457	\$177,442	\$10,985	6.6%
SB 823 Division of Juvenile Justice Realignment	\$10,819,130	\$10,819,130	\$9,937,718	\$9,865,327	\$(72,391)	(0.7)%
Gross Expenditures/Appropriations	\$11,319,746	\$15,350,974	\$14,269,793	\$14,279,222	\$9,429	0.1%
Total Expenditures/Appropriations	\$11,319,746	\$15,350,974	\$14,269,793	\$14,279,222	\$9,429	0.1%
Total Financing Uses	\$11,319,746	\$15,350,974	\$14,269,793	\$14,279,222	\$9,429	0.1%
Revenue	\$10,020,102	\$9,873,286	\$10,101,177	\$10,101,177	\$—	—%
Total Revenue	\$10,020,102	\$9,873,286	\$10,101,177	\$10,101,177	\$—	—%
Total Use of Fund Balance	\$5,477,688	\$5,477,688	\$4,168,616	\$4,178,045	\$9,429	0.2%
Total Financing Sources	\$15,497,790	\$15,350,974	\$14,269,793	\$14,279,222	\$9,429	0.1%
Net Cost	\$(4,178,045)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$11,319,746	\$14,357,362	\$13,061,760	\$13,061,760	\$—	—%
Appropriation for Contingencies	\$—	\$993,612	\$1,208,033	\$1,217,462	\$9,429	0.8%
Gross Expenditures/Appropriations	\$11,319,746	\$15,350,974	\$14,269,793	\$14,279,222	\$9,429	0.1%
Total Expenditures/Appropriations	\$11,319,746	\$15,350,974	\$14,269,793	\$14,279,222	\$9,429	0.1%
Total Financing Uses	\$11,319,746	\$15,350,974	\$14,269,793	\$14,279,222	\$9,429	0.1%
Fines, Forfeitures & Penalties	\$39,301	\$28,750	\$48,300	\$48,300	\$—	—%
Revenue from Use Of Money & Property	\$458,428	\$—	\$179,159	\$179,159	\$—	—%
Intergovernmental Revenues	\$9,483,197	\$9,824,536	\$9,829,718	\$9,829,718	\$—	—%
Miscellaneous Revenues	\$39,176	\$20,000	\$44,000	\$44,000	\$—	—%
Revenue	\$10,020,102	\$9,873,286	\$10,101,177	\$10,101,177	\$—	—%
Total Revenue	\$10,020,102	\$9,873,286	\$10,101,177	\$10,101,177	\$—	—%
Fund Balance	\$5,477,688	\$5,477,688	\$4,168,616	\$4,178,045	\$9,429	0.2%
Total Use of Fund Balance	\$5,477,688	\$5,477,688	\$4,168,616	\$4,178,045	\$9,429	0.2%
Total Financing Sources	\$15,497,790	\$15,350,974	\$14,269,793	\$14,279,222	\$9,429	0.1%
Net Cost	\$(4,178,045)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Asset Forfeiture Funds

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$—	\$35,000	\$35,000	\$35,000	\$—	—%
Appropriation for Contingencies	\$—	\$164,089	\$238,723	\$234,225	\$(4,498)	(1.9)%
Gross Expenditures/ Appropriations	\$—	\$199,089	\$273,723	\$269,225	\$(4,498)	(1.6)%
Total Expenditures/ Appropriations	\$—	\$199,089	\$273,723	\$269,225	\$(4,498)	(1.6)%
Total Financing Uses	\$—	\$199,089	\$273,723	\$269,225	\$(4,498)	(1.6)%
Fines, Forfeitures & Penalties	\$39,301	\$28,750	\$48,300	\$48,300	\$—	—%
Revenue from Use Of Money & Property	\$8,425	\$—	\$2,859	\$2,859	\$—	—%
Revenue	\$47,726	\$28,750	\$51,159	\$51,159	\$—	—%
Total Revenue	\$47,726	\$28,750	\$51,159	\$51,159	\$—	—%
Fund Balance	\$170,339	\$170,339	\$222,564	\$218,066	\$(4,498)	(2.0)%
Total Use of Fund Balance	\$170,339	\$170,339	\$222,564	\$218,066	\$(4,498)	(2.0)%
Total Financing Sources	\$218,065	\$199,089	\$273,723	\$269,225	\$(4,498)	(1.6)%
Net Cost	\$(218,065)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The decrease in total appropriations is due to a decrease in contingencies for future program needs resulting from a decrease in the available prior year fund balance.

County Operated Juvenile Facility

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$357,987	\$3,383,232	\$3,057,042	\$3,057,042	\$—	—%
Appropriation for Contingencies	\$—	\$703,973	\$834,853	\$910,186	\$75,333	9.0%
Gross Expenditures/ Appropriations	\$357,987	\$4,087,205	\$3,891,895	\$3,967,228	\$75,333	1.9%
Total Expenditures/ Appropriations	\$357,987	\$4,087,205	\$3,891,895	\$3,967,228	\$75,333	1.9%
Total Financing Uses	\$357,987	\$4,087,205	\$3,891,895	\$3,967,228	\$75,333	1.9%
Revenue from Use Of Money & Property	\$173,010	\$—	\$65,000	\$65,000	\$—	—%
Revenue	\$173,010	\$—	\$65,000	\$65,000	\$—	—%
Total Revenue	\$173,010	\$—	\$65,000	\$65,000	\$—	—%
Fund Balance	\$4,087,205	\$4,087,205	\$3,826,895	\$3,902,228	\$75,333	2.0%
Total Use of Fund Balance	\$4,087,205	\$4,087,205	\$3,826,895	\$3,902,228	\$75,333	2.0%
Total Financing Sources	\$4,260,215	\$4,087,205	\$3,891,895	\$3,967,228	\$75,333	1.9%
Net Cost	\$(3,902,229)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The increase in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

Juvenile Phone Benefit

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$142,629	\$120,000	\$140,000	\$140,000	\$—	—%
Appropriation for Contingencies	\$—	\$125,550	\$26,457	\$37,442	\$10,985	41.5%
Gross Expenditures/ Appropriations	\$142,629	\$245,550	\$166,457	\$177,442	\$10,985	6.6%
Total Expenditures/ Appropriations	\$142,629	\$245,550	\$166,457	\$177,442	\$10,985	6.6%
Total Financing Uses	\$142,629	\$245,550	\$166,457	\$177,442	\$10,985	6.6%
Revenue from Use Of Money & Property	\$8,045	\$—	\$3,300	\$3,300	\$—	—%
Miscellaneous Revenues	\$39,176	\$20,000	\$44,000	\$44,000	\$—	—%
Revenue	\$47,221	\$20,000	\$47,300	\$47,300	\$—	—%
Total Revenue	\$47,221	\$20,000	\$47,300	\$47,300	\$—	—%
Fund Balance	\$225,550	\$225,550	\$119,157	\$130,142	\$10,985	9.2%
Total Use of Fund Balance	\$225,550	\$225,550	\$119,157	\$130,142	\$10,985	9.2%
Total Financing Sources	\$272,771	\$245,550	\$166,457	\$177,442	\$10,985	6.6%
Net Cost	\$(130,142)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The increase in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

SB 823 Division of Juvenile Justice Realignment

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$10,819,130	\$10,819,130	\$9,829,718	\$9,829,718	\$—	—%
Appropriation for Contingencies	\$—	\$—	\$108,000	\$35,609	\$(72,391)	(67.0)%
Gross Expenditures/ Appropriations	\$10,819,130	\$10,819,130	\$9,937,718	\$9,865,327	\$(72,391)	(0.7)%
Total Expenditures/ Appropriations	\$10,819,130	\$10,819,130	\$9,937,718	\$9,865,327	\$(72,391)	(0.7)%
Total Financing Uses	\$10,819,130	\$10,819,130	\$9,937,718	\$9,865,327	\$(72,391)	(0.7)%
Revenue from Use Of Money & Property	\$268,947	\$—	\$108,000	\$108,000	\$—	—%
Intergovernmental Revenues	\$9,483,197	\$9,824,536	\$9,829,718	\$9,829,718	\$—	—%
Revenue	\$9,752,145	\$9,824,536	\$9,937,718	\$9,937,718	\$—	—%
Total Revenue	\$9,752,145	\$9,824,536	\$9,937,718	\$9,937,718	\$—	—%
Fund Balance	\$994,594	\$994,594	\$—	\$(72,391)	\$(72,391)	—%
Total Use of Fund Balance	\$994,594	\$994,594	\$—	\$(72,391)	\$(72,391)	—%
Total Financing Sources	\$10,746,739	\$10,819,130	\$9,937,718	\$9,865,327	\$(72,391)	(0.7)%
Net Cost	\$72,391	\$—	\$—	\$—	\$—	—%

Summary of Changes

The decrease in total appropriations is due to a decrease in contingencies for future program needs resulting from a decrease in the available prior year fund balance.



Social Services

Table of Contents

Child, Family and Adult Services		H-2
Child, Family and Adult Services	BU 7800000	H-2
Child, Family Adult-Restricted Revenues	BU 7809900	H-9
Environmental Management		H-13
Environmental Management	BU 3350000	H-13
EMD Special Program Funds	BU 3351000	H-20
Health Services		H-22
Health Services	BU 7200000	H-22
Health Svcs-Restricted Revenues	BU 7208000	H-28
Patient Care Revenue	BU 7209000	H-38
Correctional Health Services	BU 7410000	H-40
Mental Health Services Act	BU 7290000	H-44
Homeless Services and Housing		H-51
HSH Restricted Revenues	BU 5820800	H-51
Human Assistance		H-53
Human Assistance-Restricted Revenues	BU 8100800	H-53

Child, Family and Adult Services

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Child Protective Services	\$200,521,772	\$214,877,946	\$198,035,012	\$202,479,395	\$4,444,383	2.2%
In-Home Supportive Services Public Authority	\$3,324,373	\$3,244,166	\$4,097,831	\$4,097,831	\$—	—%
Quality Management and Administrative Services	\$31,512,947	\$30,030,712	\$35,078,682	\$35,301,782	\$223,100	0.6%
Senior and Adult Services	\$75,649,625	\$82,618,998	\$82,043,218	\$82,795,334	\$752,116	0.9%
Gross Expenditures/Appropriations	\$311,008,717	\$330,771,822	\$319,254,743	\$324,674,342	\$5,419,599	1.7%
Total Intrafund Reimbursements	\$(19,283,715)	\$(21,264,823)	\$(22,888,969)	\$(22,888,969)	\$—	—%
Total Expenditures/Appropriations	\$291,725,003	\$309,506,999	\$296,365,774	\$301,785,373	\$5,419,599	1.8%
Revenue	\$139,096,623	\$152,578,318	\$144,034,266	\$148,453,865	\$4,419,599	3.1%
Total Interfund Reimbursements	\$113,645,320	\$117,432,455	\$110,391,025	\$111,391,025	\$1,000,000	0.9%
Total Revenue	\$252,741,943	\$270,010,773	\$254,425,291	\$259,844,890	\$5,419,599	2.1%
Net Cost	\$38,983,060	\$39,496,226	\$41,940,483	\$41,940,483	\$—	—%
Positions	1,325.6	1,326.8	1,325.1	1,325.1	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$181,245,220	\$179,919,533	\$182,509,283	\$182,509,283	\$—	—%
Services & Supplies	\$38,322,175	\$40,258,932	\$40,588,955	\$41,183,955	\$595,000	1.5%
Other Charges	\$45,015,496	\$59,516,186	\$44,552,448	\$49,377,047	\$4,824,599	10.8%
Computer Software	\$150,000	\$—	\$—	\$—	\$—	—%
Interfund Charges	\$4,537,800	\$6,600,000	\$5,000,000	\$5,000,000	\$—	—%
Intrafund Charges	\$41,738,026	\$44,477,171	\$46,604,057	\$46,604,057	\$—	—%
Gross Expenditures/Appropriations	\$311,008,717	\$330,771,822	\$319,254,743	\$324,674,342	\$5,419,599	1.7%
Other Intrafund Reimbursements	\$(5,701,506)	\$(7,109,207)	\$(6,537,843)	\$(6,537,843)	\$—	—%
Intrafund Reimbursements within Department	\$(13,582,209)	\$(14,155,616)	\$(16,351,126)	\$(16,351,126)	\$—	—%
Total Intrafund Reimbursements	\$(19,283,715)	\$(21,264,823)	\$(22,888,969)	\$(22,888,969)	\$—	—%
Total Expenditures/Appropriations	\$291,725,003	\$309,506,999	\$296,365,774	\$301,785,373	\$5,419,599	1.8%
Revenue from Use Of Money & Property	\$12,344	\$50,000	\$20,000	\$20,000	\$—	—%
Intergovernmental Revenues	\$137,734,365	\$151,794,318	\$142,530,266	\$146,949,865	\$4,419,599	3.1%
Charges for Services	\$1,243,105	\$640,000	\$1,390,000	\$1,390,000	\$—	—%
Miscellaneous Revenues	\$106,808	\$94,000	\$94,000	\$94,000	\$—	—%
Revenue	\$139,096,623	\$152,578,318	\$144,034,266	\$148,453,865	\$4,419,599	3.1%
Other Interfund Reimbursements	\$8,624,488	\$12,411,623	\$8,561,191	\$9,561,191	\$1,000,000	11.7%
Semi-Discretionary Reimbursements	\$105,020,832	\$105,020,832	\$101,829,834	\$101,829,834	\$—	—%
Total Interfund Reimbursements	\$113,645,320	\$117,432,455	\$110,391,025	\$111,391,025	\$1,000,000	0.9%
Total Revenue	\$252,741,943	\$270,010,773	\$254,425,291	\$259,844,890	\$5,419,599	2.1%
Net Cost	\$38,983,060	\$39,496,226	\$41,940,483	\$41,940,483	\$—	—%
Positions	1,325.6	1,326.8	1,325.1	1,325.1	—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Child Protective Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$104,196,006	\$105,072,412	\$103,513,059	\$103,513,059	\$—	—%
Services & Supplies	\$21,492,132	\$22,866,095	\$21,989,419	\$22,361,319	\$371,900	1.7%
Other Charges	\$36,327,576	\$45,552,991	\$33,309,855	\$37,382,338	\$4,072,483	12.2%
Computer Software	\$150,000	\$—	\$—	\$—	\$—	—%
Interfund Charges	\$4,537,800	\$6,600,000	\$5,000,000	\$5,000,000	\$—	—%
Intrafund Charges	\$33,818,258	\$34,786,448	\$34,222,679	\$34,222,679	\$—	—%
Gross Expenditures/ Appropriations	\$200,521,772	\$214,877,946	\$198,035,012	\$202,479,395	\$4,444,383	2.2%
Other Intrafund Reimbursements	\$(5,230,597)	\$(6,600,000)	\$(6,000,000)	\$(6,000,000)	\$—	—%
Total Intrafund Reimbursements	\$(5,230,597)	\$(6,600,000)	\$(6,000,000)	\$(6,000,000)	\$—	—%
Total Expenditures/ Appropriations	\$195,291,176	\$208,277,946	\$192,035,012	\$196,479,395	\$4,444,383	2.3%
Revenue from Use Of Money & Property	\$1	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$71,503,360	\$83,031,595	\$71,024,344	\$74,526,827	\$3,502,483	4.9%
Miscellaneous Revenues	\$28,396	\$—	\$—	\$—	\$—	—%
Revenue	\$71,531,757	\$83,031,595	\$71,024,344	\$74,526,827	\$3,502,483	4.9%
Other Interfund Reimbursements	\$7,911,590	\$11,509,199	\$8,000,000	\$9,000,000	\$1,000,000	12.5%
Semi-Discretionary Reimbursements	\$82,559,061	\$80,293,705	\$80,398,786	\$80,340,686	\$(58,100)	(0.1)%
Total Interfund Reimbursements	\$90,470,651	\$91,802,904	\$88,398,786	\$89,340,686	\$941,900	1.1%
Total Revenue	\$162,002,409	\$174,834,499	\$159,423,130	\$163,867,513	\$4,444,383	2.8%
Net Cost	\$33,288,767	\$33,443,447	\$32,611,882	\$32,611,882	\$—	—%
Positions	738.6	756.8	737.1	737.1	—	—%

Summary of Changes

The change in total appropriations is due to:

- Re-budgeting of Fiscal Year (FY) 2024-25 appropriations resulting from delays in contracted program services and extensions in spending deadlines for Bringing Families Home (BFH), Excellence in Family Finding, Engagement and Support (EFFES), and the Family First Prevention Services (FFPS) Block Grant funded by the State.

- Re-budgeting of FY 2024-25 appropriations resulting from delays in contracted program services and extensions in spending deadlines for the Family First Transition Grant, American Rescue Plan Act (ARPA)-Community Based Child Abuse Prevention (CBCAP) funds, Office of Juvenile Justice and Delinquency Prevention (OJJDP) Grant, and ARPA Projects funded by Federal Revenues.
- Shifting of the responsibility for the Sacramento County's Child, Youth and Family System of Care (CYFSOC) data dashboard from Child Protective Services (CPS) to Quality Management and Administrative Services (QMAS) program.
- Re-budgeting of the enhanced placement and miscellaneous other achieved wraparound expenses, which are funded by interfund transfer reimbursements from the Department of Child, Family and Adult Services (DCFAS) Restricted Wraparound Fund, to include Wraparound Achieved Savings.

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

- Re-budgeting of State and Federal revenues to cover the re-budgeted contracted expenditures for BFH, EFFES, FFPS Block Grant, Family First Transition Act (FFTA), ARPA-CBCAP, OJJDP Grant, and ARPA Projects.
- Shifting of Realignment for the cost of the CYFSOC data dashboard from CPS to QMAS.
- FY 2024-25 interfund transfer reimbursements from the Restricted Wraparound Fund, including Wraparound Achieved Savings, to fund enhanced placement and other achieved wraparound expenses.

Quality Management and Administrative Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$21,752,754	\$18,069,206	\$21,372,780	\$21,372,780	\$—	—%
Services & Supplies	\$4,916,422	\$4,310,873	\$4,846,739	\$5,069,839	\$223,100	4.6%
Other Charges	\$2,944,653	\$3,221,633	\$3,099,746	\$3,099,746	\$—	—%
Intrafund Charges	\$1,899,118	\$4,429,000	\$5,759,417	\$5,759,417	\$—	—%
Gross Expenditures/ Appropriations	\$31,512,947	\$30,030,712	\$35,078,682	\$35,301,782	\$223,100	0.6%
Other Intrafund Reimbursements	\$(25,000)	\$(50,000)	\$(50,000)	\$(50,000)	\$—	—%
Intrafund Reimbursements within Department	\$(13,582,209)	\$(14,155,616)	\$(16,351,126)	\$(16,351,126)	\$—	—%
Total Intrafund Reimbursements	\$(13,607,209)	\$(14,205,616)	\$(16,401,126)	\$(16,401,126)	\$—	—%
Total Expenditures/ Appropriations	\$17,905,738	\$15,825,096	\$18,677,556	\$18,900,656	\$223,100	1.2%
Intergovernmental Revenues	\$8,297,784	\$7,421,263	\$8,802,495	\$8,967,495	\$165,000	1.9%
Revenue	\$8,297,784	\$7,421,263	\$8,802,495	\$8,967,495	\$165,000	1.9%
Other Interfund Reimbursements	\$712,898	\$902,424	\$561,191	\$561,191	\$—	—%
Semi-Discretionary Reimbursements	\$5,913,118	\$4,693,315	\$5,765,000	\$5,823,100	\$58,100	1.0%
Total Interfund Reimbursements	\$6,626,016	\$5,595,739	\$6,326,191	\$6,384,291	\$58,100	0.9%
Total Revenue	\$14,923,800	\$13,017,002	\$15,128,686	\$15,351,786	\$223,100	1.5%
Net Cost	\$2,981,938	\$2,808,094	\$3,548,870	\$3,548,870	\$—	—%
Positions	138.0	121.0	138.0	138.0	—	—%

Summary of Changes

The change in total appropriations is due to:

- Re-budgeting of Fiscal Year 2024-25 appropriations resulting from delays in contracted services for the Family First Transition Grant funded by Federal revenues.
- Shifting of the responsibility for the Sacramento County's Child, Youth and Family System of Care (CYFSOC) data dashboard from Child Protective Services (CPS) to Quality Management and Administrative Services (QMAS) program.

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

- Re-budgeting of Federal revenues to cover the re-budgeted contracted expenditures for the Family First Transition Grant.

- Shifting of Realignment for the cost of the CYFSOC data dashboard from CPS to QMAS.

Senior and Adult Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$52,694,522	\$54,039,055	\$54,582,781	\$54,582,781	\$—	—%
Services & Supplies	\$11,494,567	\$12,853,104	\$13,027,574	\$13,027,574	\$—	—%
Other Charges	\$5,743,071	\$10,741,562	\$8,142,847	\$8,894,963	\$752,116	9.2%
Intrafund Charges	\$5,717,464	\$4,985,277	\$6,290,016	\$6,290,016	\$—	—%
Gross Expenditures/ Appropriations	\$75,649,625	\$82,618,998	\$82,043,218	\$82,795,334	\$752,116	0.9%
Other Intrafund Reimbursements	\$(445,909)	\$(459,207)	\$(487,843)	\$(487,843)	\$—	—%
Total Intrafund Reimbursements	\$(445,909)	\$(459,207)	\$(487,843)	\$(487,843)	\$—	—%
Total Expenditures/ Appropriations	\$75,203,716	\$82,159,791	\$81,555,375	\$82,307,491	\$752,116	0.9%
Revenue from Use Of Money & Property	\$12,343	\$50,000	\$20,000	\$20,000	\$—	—%
Intergovernmental Revenues	\$54,609,380	\$58,097,294	\$58,605,596	\$59,357,712	\$752,116	1.3%
Charges for Services	\$1,243,105	\$640,000	\$1,390,000	\$1,390,000	\$—	—%
Miscellaneous Revenues	\$77,879	\$94,000	\$94,000	\$94,000	\$—	—%
Revenue	\$55,942,708	\$58,881,294	\$60,109,596	\$60,861,712	\$752,116	1.3%
Semi-Discretionary Reimbursements	\$16,548,653	\$20,033,812	\$15,666,048	\$15,666,048	\$—	—%
Total Interfund Reimbursements	\$16,548,653	\$20,033,812	\$15,666,048	\$15,666,048	\$—	—%
Total Revenue	\$72,491,361	\$78,915,106	\$75,775,644	\$76,527,760	\$752,116	1.0%
Net Cost	\$2,712,356	\$3,244,685	\$5,779,731	\$5,779,731	\$—	—%
Positions	424.0	425.0	424.0	424.0	—	—%

Summary of Changes

The change in total appropriations is due to the re-budgeting of Fiscal Year 2024-25 appropriations resulting from an extension in spending deadlines for the Home Safe Program funded by the State, and Adult Protective Services (APS) American Rescue Plan Act (ARPA) funded by Federal revenues.

The change in total revenue is due to re-budgeting of State and Federal revenues to cover the re-budgeted contracted expenditures for Home Safe and APS ARPA.

Child, Family Adult-Restricted Revenues

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Children's Trust Fund	\$542,398	\$1,313,127	\$1,083,932	\$1,163,328	\$79,396	7.3%
Wraparound Restricted Fund	\$9,830,712	\$16,366,540	\$9,442,336	\$11,721,986	\$2,279,650	24.1%
Gross Expenditures/Appropriations	\$10,373,110	\$17,679,667	\$10,526,268	\$12,885,314	\$2,359,046	22.4%
Total Intrafund Reimbursements	\$(1,919,121)	\$(2,000,000)	\$(1,000,000)	\$(2,000,000)	\$(1,000,000)	100.0%
Total Expenditures/Appropriations	\$8,453,988	\$15,679,667	\$9,526,268	\$10,885,314	\$1,359,046	14.3%
Total Financing Uses	\$8,453,988	\$15,679,667	\$9,526,268	\$10,885,314	\$1,359,046	14.3%
Revenue	\$721,836	\$665,000	\$665,000	\$665,000	\$—	—%
Total Interfund Reimbursements	\$4,537,800	\$6,600,000	\$5,000,000	\$5,000,000	\$—	—%
Total Revenue	\$5,259,636	\$7,265,000	\$5,665,000	\$5,665,000	\$—	—%
Total Use of Fund Balance	\$8,414,667	\$8,414,667	\$3,861,268	\$5,220,314	\$1,359,046	35.2%
Total Financing Sources	\$13,674,303	\$15,679,667	\$9,526,268	\$10,885,314	\$1,359,046	14.3%
Net Cost	\$(5,220,314)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$8,453,988	\$12,241,623	\$8,561,191	\$9,561,191	\$1,000,000	11.7%
Intrafund Charges	\$1,919,121	\$2,000,000	\$1,000,000	\$2,000,000	\$1,000,000	100.0%
Appropriation for Contingencies	\$—	\$3,438,044	\$965,077	\$1,324,123	\$359,046	37.2%
Gross Expenditures/Appropriations	\$10,373,110	\$17,679,667	\$10,526,268	\$12,885,314	\$2,359,046	22.4%
Intrafund Reimbursements within Department	\$(1,919,121)	\$(2,000,000)	\$(1,000,000)	\$(2,000,000)	\$(1,000,000)	100.0%
Total Intrafund Reimbursements	\$(1,919,121)	\$(2,000,000)	\$(1,000,000)	\$(2,000,000)	\$(1,000,000)	100.0%
Total Expenditures/Appropriations	\$8,453,988	\$15,679,667	\$9,526,268	\$10,885,314	\$1,359,046	14.3%
Total Financing Uses	\$8,453,988	\$15,679,667	\$9,526,268	\$10,885,314	\$1,359,046	14.3%
Revenue from Use Of Money & Property	\$371,137	\$300,000	\$300,000	\$300,000	\$—	—%
Intergovernmental Revenues	\$—	\$30,000	\$30,000	\$30,000	\$—	—%
Charges for Services	\$350,699	\$335,000	\$335,000	\$335,000	\$—	—%
Revenue	\$721,836	\$665,000	\$665,000	\$665,000	\$—	—%
Other Interfund Reimbursements	\$4,537,800	\$6,600,000	\$5,000,000	\$5,000,000	\$—	—%
Total Interfund Reimbursements	\$4,537,800	\$6,600,000	\$5,000,000	\$5,000,000	\$—	—%
Total Revenue	\$5,259,636	\$7,265,000	\$5,665,000	\$5,665,000	\$—	—%
Fund Balance	\$8,414,667	\$8,414,667	\$3,861,268	\$5,220,314	\$1,359,046	35.2%
Total Use of Fund Balance	\$8,414,667	\$8,414,667	\$3,861,268	\$5,220,314	\$1,359,046	35.2%
Total Financing Sources	\$13,674,303	\$15,679,667	\$9,526,268	\$10,885,314	\$1,359,046	14.3%
Net Cost	\$(5,220,314)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Children's Trust Fund

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$542,398	\$588,178	\$561,191	\$561,191	\$—	—%
Appropriation for Contingencies	\$—	\$724,949	\$522,741	\$602,137	\$79,396	15.2%
Gross Expenditures/ Appropriations	\$542,398	\$1,313,127	\$1,083,932	\$1,163,328	\$79,396	7.3%
Total Expenditures/ Appropriations	\$542,398	\$1,313,127	\$1,083,932	\$1,163,328	\$79,396	7.3%
Total Financing Uses	\$542,398	\$1,313,127	\$1,083,932	\$1,163,328	\$79,396	7.3%
Revenue from Use Of Money & Property	\$41,900	\$50,000	\$50,000	\$50,000	\$—	—%
Intergovernmental Revenues	\$—	\$30,000	\$30,000	\$30,000	\$—	—%
Charges for Services	\$350,699	\$335,000	\$335,000	\$335,000	\$—	—%
Revenue	\$392,599	\$415,000	\$415,000	\$415,000	\$—	—%
Total Revenue	\$392,599	\$415,000	\$415,000	\$415,000	\$—	—%
Fund Balance	\$898,127	\$898,127	\$668,932	\$748,328	\$79,396	11.9%
Total Use of Fund Balance	\$898,127	\$898,127	\$668,932	\$748,328	\$79,396	11.9%
Total Financing Sources	\$1,290,726	\$1,313,127	\$1,083,932	\$1,163,328	\$79,396	7.3%
Net Cost	\$(748,328)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.

Wraparound Restricted Fund

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$7,911,590	\$11,653,445	\$8,000,000	\$9,000,000	\$1,000,000	12.5%
Intrafund Charges	\$1,919,121	\$2,000,000	\$1,000,000	\$2,000,000	\$1,000,000	100.0%
Appropriation for Contingencies	\$—	\$2,713,095	\$442,336	\$721,986	\$279,650	63.2%
Gross Expenditures/ Appropriations	\$9,830,712	\$16,366,540	\$9,442,336	\$11,721,986	\$2,279,650	24.1%
Intrafund Reimbursements within Department	\$(1,919,121)	\$(2,000,000)	\$(1,000,000)	\$(2,000,000)	\$(1,000,000)	100.0%
Total Intrafund Reimbursements	\$(1,919,121)	\$(2,000,000)	\$(1,000,000)	\$(2,000,000)	\$(1,000,000)	100.0%
Total Expenditures/ Appropriations	\$7,911,590	\$14,366,540	\$8,442,336	\$9,721,986	\$1,279,650	15.2%
Total Financing Uses	\$7,911,590	\$14,366,540	\$8,442,336	\$9,721,986	\$1,279,650	15.2%
Revenue from Use Of Money & Property	\$329,237	\$250,000	\$250,000	\$250,000	\$—	—%
Revenue	\$329,237	\$250,000	\$250,000	\$250,000	\$—	—%
Other Interfund Reimbursements	\$4,537,800	\$6,600,000	\$5,000,000	\$5,000,000	\$—	—%
Total Interfund Reimbursements	\$4,537,800	\$6,600,000	\$5,000,000	\$5,000,000	\$—	—%
Total Revenue	\$4,867,037	\$6,850,000	\$5,250,000	\$5,250,000	\$—	—%
Fund Balance	\$7,516,540	\$7,516,540	\$3,192,336	\$4,471,986	\$1,279,650	40.1%
Total Use of Fund Balance	\$7,516,540	\$7,516,540	\$3,192,336	\$4,471,986	\$1,279,650	40.1%
Total Financing Sources	\$12,383,577	\$14,366,540	\$8,442,336	\$9,721,986	\$1,279,650	15.2%
Net Cost	\$(4,471,987)	\$—	\$—	\$—	\$—	—%

Summary of Changes

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

- Re-budgeting of prior year unused transfers to the Department of Child Family and Adult Services (DCFAS) operating budget (BU 7800000) for funding eligible expenditures.
- An increase in contingencies based on future program needs funded by an increase in the available prior year fund balance.
- A correction in the available Wraparound Achieved Savings amount. Intrafund reimbursements and charges are used to track the achieved savings amount. These were previously reduced. Increasing them will allow for a larger transfer of funds.

Environmental Management

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Administration	\$2,897,564	\$2,936,100	\$2,962,333	\$2,962,333	\$—	—%
Environmental Compliance	\$14,151,436	\$14,584,675	\$14,239,146	\$14,239,146	\$—	—%
Environmental Health	\$11,986,506	\$12,387,563	\$12,726,764	\$12,726,764	\$—	—%
Gross Expenditures/Appropriations	\$29,035,506	\$29,908,338	\$29,928,243	\$29,928,243	\$—	—%
Total Intrafund Reimbursements	\$(5,175,835)	\$(5,417,600)	\$(4,844,333)	\$(4,844,333)	\$—	—%
Total Expenditures/Appropriations	\$23,859,672	\$24,490,738	\$25,083,910	\$25,083,910	\$—	—%
Provision for Reserves	\$2,411,099	\$2,411,099	\$—	\$1,992,548	\$1,992,548	—%
Total Financing Uses	\$26,270,771	\$26,901,837	\$25,083,910	\$27,076,458	\$1,992,548	7.9%
Revenue	\$24,790,376	\$21,543,545	\$22,292,688	\$22,292,688	\$—	—%
Total Interfund Reimbursements	\$647,837	\$971,028	\$892,798	\$892,798	\$—	—%
Total Revenue	\$25,438,212	\$22,514,573	\$23,185,486	\$23,185,486	\$—	—%
Total Use of Fund Balance	\$4,437,564	\$4,387,264	\$1,898,424	\$3,890,972	\$1,992,548	105.0%
Total Financing Sources	\$29,875,776	\$26,901,837	\$25,083,910	\$27,076,458	\$1,992,548	7.9%
Net Cost	\$(3,605,006)	\$—	\$—	\$—	\$—	—%
Positions	116.0	117.0	116.0	116.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$18,753,615	\$18,653,914	\$19,105,730	\$19,105,730	\$—	—%
Services & Supplies	\$5,048,304	\$5,779,072	\$5,837,336	\$5,837,336	\$—	—%
Other Charges	\$57,752	\$57,752	\$140,844	\$140,844	\$—	—%
Intrafund Charges	\$5,175,835	\$5,417,600	\$4,844,333	\$4,844,333	\$—	—%
Gross Expenditures/Appropriations	\$29,035,506	\$29,908,338	\$29,928,243	\$29,928,243	\$—	—%
Other Intrafund Reimbursements	\$(2,876,333)	\$—	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(2,299,502)	\$(5,417,600)	\$(4,844,333)	\$(4,844,333)	\$—	—%
Total Intrafund Reimbursements	\$(5,175,835)	\$(5,417,600)	\$(4,844,333)	\$(4,844,333)	\$—	—%
Total Expenditures/Appropriations	\$23,859,672	\$24,490,738	\$25,083,910	\$25,083,910	\$—	—%
Provision for Reserves	\$2,411,099	\$2,411,099	\$—	\$1,992,548	\$1,992,548	—%
Total Financing Uses	\$26,270,771	\$26,901,837	\$25,083,910	\$27,076,458	\$1,992,548	7.9%
Licenses, Permits & Franchises	\$20,504,590	\$17,927,150	\$18,942,248	\$18,942,248	\$—	—%
Revenue from Use Of Money & Property	\$478,359	\$140,000	\$140,000	\$140,000	\$—	—%
Intergovernmental Revenues	\$1,841,141	\$1,720,995	\$1,675,940	\$1,675,940	\$—	—%
Charges for Services	\$966,786	\$775,000	\$761,000	\$761,000	\$—	—%
Miscellaneous Revenues	\$999,499	\$980,400	\$773,500	\$773,500	\$—	—%
Revenue	\$24,790,376	\$21,543,545	\$22,292,688	\$22,292,688	\$—	—%
Other Interfund Reimbursements	\$647,837	\$971,028	\$892,798	\$892,798	\$—	—%
Total Interfund Reimbursements	\$647,837	\$971,028	\$892,798	\$892,798	\$—	—%
Total Revenue	\$25,438,212	\$22,514,573	\$23,185,486	\$23,185,486	\$—	—%
Reserve Release	\$80,077	\$29,777	\$1,956,315	\$285,966	\$(1,670,349)	(85.4)%
Fund Balance	\$4,357,487	\$4,357,487	\$(57,891)	\$3,605,006	\$3,662,897	(6,327.2)%
Total Use of Fund Balance	\$4,437,564	\$4,387,264	\$1,898,424	\$3,890,972	\$1,992,548	105.0%
Total Financing Sources	\$29,875,776	\$26,901,837	\$25,083,910	\$27,076,458	\$1,992,548	7.9%
Net Cost	\$(3,605,006)	\$—	\$—	\$—	\$—	—%
Positions	116.0	117.0	116.0	116.0	—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Administration

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,203,084	\$2,261,718	\$2,291,214	\$2,291,214	\$—	—%
Services & Supplies	\$648,887	\$667,472	\$654,121	\$654,121	\$—	—%
Other Charges	\$6,910	\$6,910	\$16,998	\$16,998	\$—	—%
Intrafund Charges	\$38,682	\$—	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$2,897,564	\$2,936,100	\$2,962,333	\$2,962,333	\$—	—%
Other Intrafund Reimbursements	\$(2,876,333)	\$—	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(20,909)	\$(2,884,100)	\$(2,956,333)	\$(2,956,333)	\$—	—%
Total Intrafund Reimbursements	\$(2,897,242)	\$(2,884,100)	\$(2,956,333)	\$(2,956,333)	\$—	—%
Total Expenditures/ Appropriations	\$322	\$52,000	\$6,000	\$6,000	\$—	—%
Provision for Reserves	\$—	\$—	\$—	\$21,831	\$21,831	—%
Total Financing Uses	\$322	\$52,000	\$6,000	\$27,831	\$21,831	363.9%
Intergovernmental Revenues	\$8,643	\$6,000	\$6,000	\$6,000	\$—	—%
Charges for Services	\$75	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$2,436	\$—	\$—	\$—	\$—	—%
Other Financing Sources	\$0	\$—	\$—	\$—	\$—	—%
Revenue	\$11,154	\$6,000	\$6,000	\$6,000	\$—	—%
Total Revenue	\$11,154	\$6,000	\$6,000	\$6,000	\$—	—%
Reserve Release	\$29,777	\$29,777	\$—	\$—	\$—	—%
Fund Balance	\$16,223	\$16,223	\$—	\$21,831	\$21,831	—%
Total Use of Fund Balance	\$46,000	\$46,000	\$—	\$21,831	\$21,831	—%
Total Financing Sources	\$57,154	\$52,000	\$6,000	\$27,831	\$21,831	363.9%
Net Cost	\$(56,831)	\$—	\$—	\$—	\$—	—%
Positions	14.0	14.0	14.0	14.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are provided below:

- EMD Administration reserve has increased \$21,831.

Environmental Compliance

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$8,273,517	\$8,065,820	\$8,332,164	\$8,332,164	\$—	—%
Services & Supplies	\$2,531,932	\$3,093,625	\$3,089,090	\$3,089,090	\$—	—%
Other Charges	\$24,680	\$24,680	\$60,709	\$60,709	\$—	—%
Intrafund Charges	\$3,320,838	\$3,400,550	\$2,757,183	\$2,757,183	\$—	—%
Cost of Goods Sold	\$470	\$—	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$14,151,436	\$14,584,675	\$14,239,146	\$14,239,146	\$—	—%
Intrafund Reimbursements within Department	\$(1,996,216)	\$(2,075,000)	\$(1,430,000)	\$(1,430,000)	\$—	—%
Total Intrafund Reimbursements	\$(1,996,216)	\$(2,075,000)	\$(1,430,000)	\$(1,430,000)	\$—	—%
Total Expenditures/ Appropriations	\$12,155,220	\$12,509,675	\$12,809,146	\$12,809,146	\$—	—%
Provision for Reserves	\$1,189,955	\$1,189,955	\$—	\$—	\$—	—%
Total Financing Uses	\$13,345,175	\$13,699,630	\$12,809,146	\$12,809,146	\$—	—%
Licenses, Permits & Franchises	\$8,908,044	\$8,062,150	\$8,958,700	\$8,958,700	\$—	—%
Revenue from Use Of Money & Property	\$180,532	\$60,000	\$60,000	\$60,000	\$—	—%
Intergovernmental Revenues	\$940,516	\$962,995	\$894,440	\$894,440	\$—	—%
Charges for Services	\$55,027	\$46,000	\$44,500	\$44,500	\$—	—%
Miscellaneous Revenues	\$844,827	\$945,400	\$728,500	\$728,500	\$—	—%
Revenue	\$10,928,945	\$10,076,545	\$10,686,140	\$10,686,140	\$—	—%
Other Interfund Reimbursements	\$633,114	\$906,028	\$827,798	\$827,798	\$—	—%
Total Interfund Reimbursements	\$633,114	\$906,028	\$827,798	\$827,798	\$—	—%
Total Revenue	\$11,562,060	\$10,982,573	\$11,513,938	\$11,513,938	\$—	—%
Reserve Release	\$50,300	\$—	\$1,141,323	\$285,966	\$(855,357)	(74.9)%
Fund Balance	\$2,717,057	\$2,717,057	\$153,885	\$1,009,242	\$855,357	555.8%
Total Use of Fund Balance	\$2,767,357	\$2,717,057	\$1,295,208	\$1,295,208	\$—	—%
Total Financing Sources	\$14,329,417	\$13,699,630	\$12,809,146	\$12,809,146	\$—	—%
Net Cost	\$(984,242)	\$—	\$—	\$—	\$—	—%
Positions	50.0	50.0	50.0	50.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are provided below:

- EMD Hazardous Materials reserve has increased \$855,357.

Environmental Health

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$8,277,014	\$8,326,376	\$8,482,352	\$8,482,352	\$—	—%
Services & Supplies	\$1,867,485	\$2,017,975	\$2,094,125	\$2,094,125	\$—	—%
Other Charges	\$26,162	\$26,162	\$63,137	\$63,137	\$—	—%
Intrafund Charges	\$1,816,314	\$2,017,050	\$2,087,150	\$2,087,150	\$—	—%
Cost of Goods Sold	\$(470)	\$—	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$11,986,506	\$12,387,563	\$12,726,764	\$12,726,764	\$—	—%
Intrafund Reimbursements within Department	\$(282,377)	\$(458,500)	\$(458,000)	\$(458,000)	\$—	—%
Total Intrafund Reimbursements	\$(282,377)	\$(458,500)	\$(458,000)	\$(458,000)	\$—	—%
Total Expenditures/ Appropriations	\$11,704,129	\$11,929,063	\$12,268,764	\$12,268,764	\$—	—%
Provision for Reserves	\$1,221,144	\$1,221,144	\$—	\$1,970,717	\$1,970,717	—%
Total Financing Uses	\$12,925,273	\$13,150,207	\$12,268,764	\$14,239,481	\$1,970,717	16.1%
Licenses, Permits & Franchises	\$11,596,546	\$9,865,000	\$9,983,548	\$9,983,548	\$—	—%
Revenue from Use Of Money & Property	\$297,827	\$80,000	\$80,000	\$80,000	\$—	—%
Intergovernmental Revenues	\$891,983	\$752,000	\$775,500	\$775,500	\$—	—%
Charges for Services	\$911,684	\$729,000	\$716,500	\$716,500	\$—	—%
Miscellaneous Revenues	\$152,236	\$35,000	\$45,000	\$45,000	\$—	—%
Revenue	\$13,850,277	\$11,461,000	\$11,600,548	\$11,600,548	\$—	—%
Other Interfund Reimbursements	\$14,722	\$65,000	\$65,000	\$65,000	\$—	—%
Total Interfund Reimbursements	\$14,722	\$65,000	\$65,000	\$65,000	\$—	—%
Total Revenue	\$13,864,999	\$11,526,000	\$11,665,548	\$11,665,548	\$—	—%
Reserve Release	\$—	\$—	\$814,992	\$—	\$(814,992)	(100.0)%
Fund Balance	\$1,624,207	\$1,624,207	\$(211,776)	\$2,573,933	\$2,785,709	(1,315.4)%
Total Use of Fund Balance	\$1,624,207	\$1,624,207	\$603,216	\$2,573,933	\$1,970,717	326.7%
Total Financing Sources	\$15,489,206	\$13,150,207	\$12,268,764	\$14,239,481	\$1,970,717	16.1%
Net Cost	\$(2,563,933)	\$—	\$—	\$—	\$—	—%
Positions	52.0	53.0	52.0	52.0	—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are provided below:

- EMD Health reserve has increased \$2,785,709.

EMD Special Program Funds

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
EMD Special Program Funds	\$158,087	\$431,000	\$441,000	\$441,000	\$—	—%
Gross Expenditures/Appropriations	\$158,087	\$431,000	\$441,000	\$441,000	\$—	—%
Total Expenditures/Appropriations	\$158,087	\$431,000	\$441,000	\$441,000	\$—	—%
Provision for Reserves	\$14,120	\$14,120	\$6,301	\$28,397	\$22,096	350.7%
Total Financing Uses	\$172,207	\$445,120	\$447,301	\$469,397	\$22,096	4.9%
Revenue	\$94,412	\$4,350	\$34,350	\$4,350	\$(30,000)	(87.3)%
Total Revenue	\$94,412	\$4,350	\$34,350	\$4,350	\$(30,000)	(87.3)%
Total Use of Fund Balance	\$440,770	\$440,770	\$412,951	\$465,047	\$52,096	12.6%
Total Financing Sources	\$535,182	\$445,120	\$447,301	\$469,397	\$22,096	4.9%
Net Cost	\$(362,975)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$158,087	\$431,000	\$441,000	\$441,000	\$—	—%
Gross Expenditures/Appropriations	\$158,087	\$431,000	\$441,000	\$441,000	\$—	—%
Total Expenditures/Appropriations	\$158,087	\$431,000	\$441,000	\$441,000	\$—	—%
Provision for Reserves	\$14,120	\$14,120	\$6,301	\$28,397	\$22,096	350.7%
Total Financing Uses	\$172,207	\$445,120	\$447,301	\$469,397	\$22,096	4.9%
Revenue from Use Of Money & Property	\$49,412	\$4,350	\$4,350	\$4,350	\$—	—%
Miscellaneous Revenues	\$45,000	\$—	\$30,000	\$—	\$(30,000)	(100.0)%
Revenue	\$94,412	\$4,350	\$34,350	\$4,350	\$(30,000)	(87.3)%
Total Revenue	\$94,412	\$4,350	\$34,350	\$4,350	\$(30,000)	(87.3)%
Reserve Release	\$300,197	\$300,197	\$116,800	\$102,072	\$(14,728)	(12.6)%
Fund Balance	\$140,573	\$140,573	\$296,151	\$362,975	\$66,824	22.6%
Total Use of Fund Balance	\$440,770	\$440,770	\$412,951	\$465,047	\$52,096	12.6%
Total Financing Sources	\$535,182	\$445,120	\$447,301	\$469,397	\$22,096	4.9%
Net Cost	\$(362,975)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total revenue is due to:

- A decrease in Supplemental Environmental Project (SEP) revenue due to the funds being received at the end of Fiscal Year 2024-25.

Reserve changes from the Approved Recommended Budget are provided below:

- The Regional Water Quality reserve has increased \$13,054.
- The Well Restoration reserve has increased \$39,237.
- The Single Wall UST reserve has decreased \$30,710.
- The SEP Program reserve has increased \$15,106.
- The Local Primary Agency reserve has increased \$137.

Health Services

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Program						
Administration and Fiscal Services	\$22,117,241	\$23,341,896	\$27,114,843	\$27,114,843	\$—	—%
Behavioral Health Services	\$648,758,827	\$724,826,973	\$771,810,717	\$773,198,371	\$1,387,654	0.2%
Primary Health	\$49,573,577	\$51,953,116	\$56,614,875	\$56,829,118	\$214,243	0.4%
Public Health Services	\$104,333,883	\$121,127,035	\$114,442,653	\$114,442,653	\$—	—%
Gross Expenditures/Appropriations	\$824,783,527	\$921,249,020	\$969,983,088	\$971,584,985	\$1,601,897	0.2%
Total Intrafund Reimbursements	\$(69,437,580)	\$(71,535,096)	\$(71,956,874)	\$(71,956,874)	\$—	—%
Total Expenditures/Appropriations	\$755,345,947	\$849,713,924	\$898,026,214	\$899,628,111	\$1,601,897	0.2%
Revenue	\$196,107,621	\$185,404,785	\$223,576,520	\$199,998,394	\$(23,578,126)	(10.5)%
Total Interfund Reimbursements	\$582,636,522	\$646,561,321	\$659,140,834	\$684,320,857	\$25,180,023	3.8%
Total Revenue	\$778,744,143	\$831,966,106	\$882,717,354	\$884,319,251	\$1,601,897	0.2%
Net Cost	\$(23,398,196)	\$17,747,818	\$15,308,860	\$15,308,860	\$—	—%
Positions	1,275.5	1,244.5	1,251.0	1,260.0	9.0	0.7%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$178,689,888	\$186,724,521	\$193,130,437	\$194,469,779	\$1,339,342	0.7%
Services & Supplies	\$88,151,206	\$116,645,393	\$120,211,084	\$120,259,396	\$48,312	0.0%
Other Charges	\$491,042,459	\$554,848,301	\$585,926,534	\$586,140,777	\$214,243	0.0%
Equipment	\$165,054	\$7,000	\$—	\$—	\$—	—%
Computer Software	\$399,787	\$609,199	\$399,787	\$399,787	\$—	—%
Interfund Charges	\$164,722	\$215,000	\$65,000	\$65,000	\$—	—%
Intrafund Charges	\$60,252,133	\$58,304,889	\$64,061,278	\$64,061,278	\$—	—%
Cost of Goods Sold	\$5,918,278	\$3,894,717	\$6,188,968	\$6,188,968	\$—	—%
Gross Expenditures/Appropriations	\$824,783,527	\$921,249,020	\$969,983,088	\$971,584,985	\$1,601,897	0.2%
Other Intrafund Reimbursements	\$(18,241,135)	\$(22,266,206)	\$(18,585,932)	\$(18,585,932)	\$—	—%
Intrafund Reimbursements within Department	\$(51,196,445)	\$(49,268,890)	\$(53,370,942)	\$(53,370,942)	\$—	—%
Total Intrafund Reimbursements	\$(69,437,580)	\$(71,535,096)	\$(71,956,874)	\$(71,956,874)	\$—	—%
Total Expenditures/Appropriations	\$755,345,947	\$849,713,924	\$898,026,214	\$899,628,111	\$1,601,897	0.2%
Revenue from Use Of Money & Property	\$321	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$188,757,914	\$172,170,545	\$215,751,189	\$192,173,063	\$(23,578,126)	(10.9)%
Charges for Services	\$4,520,581	\$4,017,164	\$2,804,557	\$2,804,557	\$—	—%
Miscellaneous Revenues	\$2,828,805	\$9,217,076	\$5,020,774	\$5,020,774	\$—	—%
Revenue	\$196,107,621	\$185,404,785	\$223,576,520	\$199,998,394	\$(23,578,126)	(10.5)%
Other Interfund Reimbursements	\$388,477,698	\$453,991,393	\$475,149,890	\$500,329,913	\$25,180,023	5.3%
Semi-Discretionary Reimbursements	\$194,158,824	\$192,569,928	\$183,990,944	\$183,990,944	\$—	—%
Total Interfund Reimbursements	\$582,636,522	\$646,561,321	\$659,140,834	\$684,320,857	\$25,180,023	3.8%
Total Revenue	\$778,744,143	\$831,966,106	\$882,717,354	\$884,319,251	\$1,601,897	0.2%
Net Cost	\$(23,398,196)	\$17,747,818	\$15,308,860	\$15,308,860	\$—	—%
Positions	1,275.5	1,244.5	1,251.0	1,260.0	9.0	0.7%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit. Summaries of applicable position changes and growth are provided in this section.

Position counts have increased 9.0 FTE from the Approved Recommended Budget due to:

- 9.0 FTE increase in recommended growth requests.

Summary of September Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Behavioral Health Services	1,387,654	—	1,387,654	—	9.0

Behavioral Health Services

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$93,705,363	\$96,189,093	\$101,451,684	\$102,791,026	\$1,339,342	1.3%
Services & Supplies	\$34,558,127	\$50,187,167	\$56,284,551	\$56,332,863	\$48,312	0.1%
Other Charges	\$479,544,599	\$542,510,493	\$573,357,716	\$573,357,716	\$—	—%
Computer Software	\$399,787	\$609,199	\$399,787	\$399,787	\$—	—%
Intrafund Charges	\$40,554,049	\$35,331,021	\$40,316,979	\$40,316,979	\$—	—%
Cost of Goods Sold	\$(3,098)	\$—	\$—	\$—	\$—	—%
Gross Expenditures/ Appropriations	\$648,758,827	\$724,826,973	\$771,810,717	\$773,198,371	\$1,387,654	0.2%
Other Intrafund Reimbursements	\$(16,465,522)	\$(20,271,201)	\$(16,778,170)	\$(16,778,170)	\$—	—%
Intrafund Reimbursements within Department	\$(20,687,720)	\$(17,275,964)	\$(17,918,303)	\$(17,918,303)	\$—	—%
Total Intrafund Reimbursements	\$(37,153,241)	\$(37,547,165)	\$(34,696,473)	\$(34,696,473)	\$—	—%
Total Expenditures/ Appropriations	\$611,605,586	\$687,279,808	\$737,114,244	\$738,501,898	\$1,387,654	0.2%
Intergovernmental Revenues	\$65,732,694	\$52,124,571	\$98,066,073	\$74,273,704	\$(23,792,369)	(24.3)%
Charges for Services	\$1,142,716	\$1,252,053	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$2,442,921	\$8,550,920	\$3,841,929	\$3,841,929	\$—	—%
Revenue	\$69,318,330	\$61,927,544	\$101,908,002	\$78,115,633	\$(23,792,369)	(23.3)%
Other Interfund Reimbursements	\$384,386,608	\$448,178,495	\$468,332,473	\$493,512,496	\$25,180,023	5.4%
Semi-Discretionary Reimbursements	\$175,954,695	\$175,954,695	\$165,654,695	\$165,654,695	\$—	—%
Total Interfund Reimbursements	\$560,341,303	\$624,133,190	\$633,987,168	\$659,167,191	\$25,180,023	4.0%
Total Revenue	\$629,659,634	\$686,060,734	\$735,895,170	\$737,282,824	\$1,387,654	0.2%
Net Cost	\$(18,054,048)	\$1,219,074	\$1,219,074	\$1,219,074	\$—	—%
Positions	685.4	661.4	679.9	688.9	9.0	1.3%

Summary of Changes

The change in total appropriations is due to:

- Recommended growth detailed later in this section.

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

- An increase in reimbursement from Patient Care Revenue (BU 7209000) to correct funding as it was erroneously budgeted as State General Fund Revenue.

- A decrease of State General Fund Revenue to correct funding as it should have been budgeted as a reimbursement from Patient Care Revenue (BU 7209000) due to recent CalAIM payment reform.
- Recommended growth detailed later in this section.

September Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS-Add 9.0 FTE BHSA Admin Implementation - BHS (September Request)					
	1,387,654	—	1,387,654	—	9.0

Add a total of 9.0 FTEs:

Add 2.0 FTE Admin Services Officer 3, 2.0 FTE Admin Services Officer 2, and 1.0 FTE Admin Services Officer 1 to the BHS Administration team to provide administrative support to operations, rollout, and maintenance of Behavioral Health Services Act (BHSA) mandates.

Add 1.0 FTE Health Program Coordinator and 1.0 FTE Administrative Services Officer 1 to the Mental Health Services Act (MHSA) team to increase capacity for expanded MHSA and BHSA community planning, implementation, and coordination.

Add 2.0 FTE Mental Health Program Coordinators to the Substance Use Prevention and Treatment team to provide oversight to existing programs and expanded services under BHSA mandates. As implementation continues, further service expansion is anticipated, necessitating additional staffing to ensure regulatory compliance and effective program management.

This request includes \$48,312 in one-time costs for workstation enhancements, laptops and cell phones. Funded with State of California Department of Health Care Services revenue.

Primary Health

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$18,026,123	\$19,358,964	\$19,534,399	\$19,534,399	\$—	—%
Services & Supplies	\$19,752,050	\$22,679,426	\$22,926,818	\$22,926,818	\$—	—%
Other Charges	\$1,470,271	\$1,648,100	\$2,219,100	\$2,433,343	\$214,243	9.7%
Intrafund Charges	\$4,404,956	\$4,371,909	\$5,745,590	\$5,745,590	\$—	—%
Cost of Goods Sold	\$5,920,176	\$3,894,717	\$6,188,968	\$6,188,968	\$—	—%
Gross Expenditures/ Appropriations	\$49,573,577	\$51,953,116	\$56,614,875	\$56,829,118	\$214,243	0.4%
Other Intrafund Reimbursements	\$(366,629)	\$(499,984)	\$(437,688)	\$(437,688)	\$—	—%
Intrafund Reimbursements within Department	\$(9,554,181)	\$(7,420,235)	\$(9,763,320)	\$(9,763,320)	\$—	—%
Total Intrafund Reimbursements	\$(9,920,810)	\$(7,920,219)	\$(10,201,008)	\$(10,201,008)	\$—	—%
Total Expenditures/ Appropriations	\$39,652,767	\$44,032,897	\$46,413,867	\$46,628,110	\$214,243	0.5%
Intergovernmental Revenues	\$31,771,281	\$32,037,538	\$33,350,033	\$33,564,276	\$214,243	0.6%
Charges for Services	\$21,414	\$8,000	\$7,000	\$7,000	\$—	—%
Miscellaneous Revenues	\$23,276	\$15,000	\$15,000	\$15,000	\$—	—%
Revenue	\$31,815,971	\$32,060,538	\$33,372,033	\$33,586,276	\$214,243	0.6%
Other Interfund Reimbursements	\$—	\$17,942	\$—	\$—	\$—	—%
Semi-Discretionary Reimbursements	\$12,252,367	\$11,626,219	\$13,041,834	\$13,041,834	\$—	—%
Total Interfund Reimbursements	\$12,252,367	\$11,644,161	\$13,041,834	\$13,041,834	\$—	—%
Total Revenue	\$44,068,338	\$43,704,699	\$46,413,867	\$46,628,110	\$214,243	0.5%
Net Cost	\$(4,415,571)	\$328,198	\$—	\$—	\$—	—%
Positions	137.5	137.5	131.5	131.5	—	—%

Summary of Changes

The change in total appropriations is due to:

An increase to re-budget for the One Community Health contract primarily due to delays in submitting invoices. (Board Letter Reso #2024-0281).

The change in total revenue is due to:

- An increase to re-budget American Rescue Plan Act revenue to fund the One Community Health contract.

Health Svcs-Restricted Revenues

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
AIDS Education	\$552,568	\$105,220	\$93,342	\$91,330	\$(2,012)	(2.2)%
Behavioral Health Bridge Housing	\$10,679,579	\$26,013,530	\$24,362,496	\$20,740,163	\$(3,622,333)	(14.9)%
Car Seat Loaner Program	\$21,116	\$74,421	\$50,999	\$64,944	\$13,945	27.3%
Drug & Alcohol Abuse Education & Prevention	\$382,337	\$1,532,460	\$1,145,610	\$1,274,025	\$128,415	11.2%
Edible Food Recovery	\$637,283	\$2,671,537	\$1,348,190	\$2,117,514	\$769,324	57.1%
Maddy EMS Original & Supplemental	\$1,835,381	\$1,608,181	\$1,623,136	\$1,625,035	\$1,899	0.1%
Opioid Settlement	\$8,776,129	\$15,536,589	\$20,158,321	\$17,773,193	\$(2,385,128)	(11.8)%
Social Health Information Exchange	\$320,035	\$14,111,397	\$6,914,678	\$5,790,284	\$(1,124,394)	(16.3)%
Gross Expenditures/Appropriations	\$23,204,428	\$61,653,335	\$55,696,772	\$49,476,488	\$(6,220,284)	(11.2)%
Total Expenditures/Appropriations	\$23,204,428	\$61,653,335	\$55,696,772	\$49,476,488	\$(6,220,284)	(11.2)%
Total Financing Uses	\$23,204,428	\$61,653,335	\$55,696,772	\$49,476,488	\$(6,220,284)	(11.2)%
Revenue	\$15,624,712	\$36,634,884	\$31,509,487	\$32,037,753	\$528,266	1.7%
Total Revenue	\$15,624,712	\$36,634,884	\$31,509,487	\$32,037,753	\$528,266	1.7%
Total Use of Fund Balance	\$25,018,451	\$25,018,451	\$24,187,285	\$17,438,735	\$(6,748,550)	(27.9)%
Total Financing Sources	\$40,643,163	\$61,653,335	\$55,696,772	\$49,476,488	\$(6,220,284)	(11.2)%
Net Cost	\$(17,438,735)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$23,204,428	\$29,063,316	\$31,547,044	\$31,547,044	\$—	—%
Appropriation for Contingencies	\$—	\$32,590,019	\$24,149,728	\$17,929,444	\$(6,220,284)	(25.8)%
Gross Expenditures/Appropriations	\$23,204,428	\$61,653,335	\$55,696,772	\$49,476,488	\$(6,220,284)	(11.2)%
Total Expenditures/Appropriations	\$23,204,428	\$61,653,335	\$55,696,772	\$49,476,488	\$(6,220,284)	(11.2)%
Total Financing Uses	\$23,204,428	\$61,653,335	\$55,696,772	\$49,476,488	\$(6,220,284)	(11.2)%
Fines, Forfeitures & Penalties	\$1,967,969	\$1,794,340	\$1,738,456	\$1,738,456	\$—	—%
Revenue from Use Of Money & Property	\$2,092,285	\$—	\$256,614	\$256,614	\$—	—%
Intergovernmental Revenues	\$12,565,540	\$21,760,000	\$18,658,640	\$19,186,906	\$528,266	2.8%
Charges for Services	\$8,332,824	\$—	\$8,331,511	\$8,331,511	\$—	—%
Miscellaneous Revenues	\$(9,333,906)	\$13,080,544	\$2,524,266	\$2,524,266	\$—	—%
Revenue	\$15,624,712	\$36,634,884	\$31,509,487	\$32,037,753	\$528,266	1.7%
Total Revenue	\$15,624,712	\$36,634,884	\$31,509,487	\$32,037,753	\$528,266	1.7%
Fund Balance	\$25,018,451	\$25,018,451	\$24,187,285	\$17,438,735	\$(6,748,550)	(27.9)%
Total Use of Fund Balance	\$25,018,451	\$25,018,451	\$24,187,285	\$17,438,735	\$(6,748,550)	(27.9)%
Total Financing Sources	\$40,643,163	\$61,653,335	\$55,696,772	\$49,476,488	\$(6,220,284)	(11.2)%
Net Cost	\$(17,438,735)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

AIDS Education

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$552,568	\$8,712	\$15,778	\$15,778	\$—	—%
Appropriation for Contingencies	\$—	\$96,508	\$77,564	\$75,552	\$(2,012)	(2.6)%
Gross Expenditures/ Appropriations	\$552,568	\$105,220	\$93,342	\$91,330	\$(2,012)	(2.2)%
Total Expenditures/ Appropriations	\$552,568	\$105,220	\$93,342	\$91,330	\$(2,012)	(2.2)%
Total Financing Uses	\$552,568	\$105,220	\$93,342	\$91,330	\$(2,012)	(2.2)%
Fines, Forfeitures & Penalties	\$2,603	\$2,300	\$2,600	\$2,600	\$—	—%
Revenue from Use Of Money & Property	\$7,509	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$—	\$—	\$—	\$528,266	\$528,266	—%
Revenue	\$10,111	\$2,300	\$2,600	\$530,866	\$528,266	20,317.9%
Total Revenue	\$10,111	\$2,300	\$2,600	\$530,866	\$528,266	20,317.9%
Fund Balance	\$102,920	\$102,920	\$90,742	\$(439,536)	\$(530,278)	(584.4)%
Total Use of Fund Balance	\$102,920	\$102,920	\$90,742	\$(439,536)	\$(530,278)	(584.4)%
Total Financing Sources	\$113,031	\$105,220	\$93,342	\$91,330	\$(2,012)	(2.2)%
Net Cost	\$439,537	\$—	\$—	\$—	\$—	—%

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.

The change in total revenue is due to:

- An increase in California Department of Public Health (CDPH) Ryan White funding.

Behavioral Health Bridge Housing

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$10,679,579	\$17,420,000	\$15,759,687	\$15,759,687	\$—	—%
Appropriation for Contingencies	\$—	\$8,593,530	\$8,602,809	\$4,980,476	\$(3,622,333)	(42.1)%
Gross Expenditures/ Appropriations	\$10,679,579	\$26,013,530	\$24,362,496	\$20,740,163	\$(3,622,333)	(14.9)%
Total Expenditures/ Appropriations	\$10,679,579	\$26,013,530	\$24,362,496	\$20,740,163	\$(3,622,333)	(14.9)%
Total Financing Uses	\$10,679,579	\$26,013,530	\$24,362,496	\$20,740,163	\$(3,622,333)	(14.9)%
Revenue from Use Of Money & Property	\$454,025	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$6,612,500	\$17,420,000	\$15,759,687	\$15,759,687	\$—	—%
Revenue	\$7,066,525	\$17,420,000	\$15,759,687	\$15,759,687	\$—	—%
Total Revenue	\$7,066,525	\$17,420,000	\$15,759,687	\$15,759,687	\$—	—%
Fund Balance	\$8,593,530	\$8,593,530	\$8,602,809	\$4,980,476	\$(3,622,333)	(42.1)%
Total Use of Fund Balance	\$8,593,530	\$8,593,530	\$8,602,809	\$4,980,476	\$(3,622,333)	(42.1)%
Total Financing Sources	\$15,660,055	\$26,013,530	\$24,362,496	\$20,740,163	\$(3,622,333)	(14.9)%
Net Cost	\$(4,980,476)	\$—	\$—	\$—	\$—	—%

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.

Car Seat Loaner Program

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$21,116	\$5,590	\$22,090	\$22,090	\$—	—%
Appropriation for Contingencies	\$—	\$68,831	\$28,909	\$42,854	\$13,945	48.2%
Gross Expenditures/ Appropriations	\$21,116	\$74,421	\$50,999	\$64,944	\$13,945	27.3%
Total Expenditures/ Appropriations	\$21,116	\$74,421	\$50,999	\$64,944	\$13,945	27.3%
Total Financing Uses	\$21,116	\$74,421	\$50,999	\$64,944	\$13,945	27.3%
Fines, Forfeitures & Penalties	\$9,151	\$4,000	\$4,000	\$4,000	\$—	—%
Revenue from Use Of Money & Property	\$2,487	\$—	\$—	\$—	\$—	—%
Revenue	\$11,638	\$4,000	\$4,000	\$4,000	\$—	—%
Total Revenue	\$11,638	\$4,000	\$4,000	\$4,000	\$—	—%
Fund Balance	\$70,421	\$70,421	\$46,999	\$60,944	\$13,945	29.7%
Total Use of Fund Balance	\$70,421	\$70,421	\$46,999	\$60,944	\$13,945	29.7%
Total Financing Sources	\$82,059	\$74,421	\$50,999	\$64,944	\$13,945	27.3%
Net Cost	\$(60,943)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in contingencies for future program needs, resulting from an increase in the remaining available fund balance.

Drug & Alcohol Abuse Education & Prevention

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$382,337	\$430,027	\$429,719	\$429,719	\$—	—%
Appropriation for Contingencies	\$—	\$1,102,433	\$715,891	\$844,306	\$128,415	17.9%
Gross Expenditures/ Appropriations	\$382,337	\$1,532,460	\$1,145,610	\$1,274,025	\$128,415	11.2%
Total Expenditures/ Appropriations	\$382,337	\$1,532,460	\$1,145,610	\$1,274,025	\$128,415	11.2%
Total Financing Uses	\$382,337	\$1,532,460	\$1,145,610	\$1,274,025	\$128,415	11.2%
Fines, Forfeitures & Penalties	\$119,755	\$179,091	\$107,983	\$107,983	\$—	—%
Revenue from Use Of Money & Property	\$58,755	\$—	\$16,500	\$16,500	\$—	—%
Revenue	\$178,510	\$179,091	\$124,483	\$124,483	\$—	—%
Total Revenue	\$178,510	\$179,091	\$124,483	\$124,483	\$—	—%
Fund Balance	\$1,353,369	\$1,353,369	\$1,021,127	\$1,149,542	\$128,415	12.6%
Total Use of Fund Balance	\$1,353,369	\$1,353,369	\$1,021,127	\$1,149,542	\$128,415	12.6%
Total Financing Sources	\$1,531,879	\$1,532,460	\$1,145,610	\$1,274,025	\$128,415	11.2%
Net Cost	\$(1,149,542)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in contingencies for future program needs, resulting from an increase in the remaining available fund balance.

Edible Food Recovery

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$637,283	\$1,282,257	\$1,348,190	\$1,348,190	\$—	—%
Appropriation for Contingencies	\$—	\$1,389,280	\$—	\$769,324	\$769,324	—%
Gross Expenditures/ Appropriations	\$637,283	\$2,671,537	\$1,348,190	\$2,117,514	\$769,324	57.1%
Total Expenditures/ Appropriations	\$637,283	\$2,671,537	\$1,348,190	\$2,117,514	\$769,324	57.1%
Total Financing Uses	\$637,283	\$2,671,537	\$1,348,190	\$2,117,514	\$769,324	57.1%
Revenue from Use Of Money & Property	\$83,261	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$1,282,257	\$1,282,257	\$—	\$—	\$—	—%
Revenue	\$1,365,518	\$1,282,257	\$—	\$—	\$—	—%
Total Revenue	\$1,365,518	\$1,282,257	\$—	\$—	\$—	—%
Fund Balance	\$1,389,280	\$1,389,280	\$1,348,190	\$2,117,514	\$769,324	57.1%
Total Use of Fund Balance	\$1,389,280	\$1,389,280	\$1,348,190	\$2,117,514	\$769,324	57.1%
Total Financing Sources	\$2,754,798	\$2,671,537	\$1,348,190	\$2,117,514	\$769,324	57.1%
Net Cost	\$(2,117,514)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in contingencies for future program needs, resulting from an increase in the remaining available fund balance.

Maddy EMS Original & Supplemental

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$1,835,381	\$1,594,025	\$1,608,949	\$1,608,949	\$—	—%
Appropriation for Contingencies	\$—	\$14,156	\$14,187	\$16,086	\$1,899	13.4%
Gross Expenditures/ Appropriations	\$1,835,381	\$1,608,181	\$1,623,136	\$1,625,035	\$1,899	0.1%
Total Expenditures/ Appropriations	\$1,835,381	\$1,608,181	\$1,623,136	\$1,625,035	\$1,899	0.1%
Total Financing Uses	\$1,835,381	\$1,608,181	\$1,623,136	\$1,625,035	\$1,899	0.1%
Fines, Forfeitures & Penalties	\$1,836,461	\$1,608,949	\$1,623,873	\$1,623,873	\$—	—%
Revenue from Use Of Money & Property	\$852	\$—	\$—	\$—	\$—	—%
Revenue	\$1,837,312	\$1,608,949	\$1,623,873	\$1,623,873	\$—	—%
Total Revenue	\$1,837,312	\$1,608,949	\$1,623,873	\$1,623,873	\$—	—%
Fund Balance	\$(768)	\$(768)	\$(737)	\$1,162	\$1,899	(257.7)%
Total Use of Fund Balance	\$(768)	\$(768)	\$(737)	\$1,162	\$1,899	(257.7)%
Total Financing Sources	\$1,836,544	\$1,608,181	\$1,623,136	\$1,625,035	\$1,899	0.1%
Net Cost	\$(1,163)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to:

- An increase in contingencies for future program needs, resulting from an increase in the remaining available fund balance.

Opioid Settlement

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$8,776,129	\$5,980,000	\$6,939,412	\$6,939,412	\$—	—%
Appropriation for Contingencies	\$—	\$9,556,589	\$13,218,909	\$10,833,781	\$(2,385,128)	(18.0)%
Gross Expenditures/ Appropriations	\$8,776,129	\$15,536,589	\$20,158,321	\$17,773,193	\$(2,385,128)	(11.8)%
Total Expenditures/ Appropriations	\$8,776,129	\$15,536,589	\$20,158,321	\$17,773,193	\$(2,385,128)	(11.8)%
Total Financing Uses	\$8,776,129	\$15,536,589	\$20,158,321	\$17,773,193	\$(2,385,128)	(11.8)%
Revenue from Use Of Money & Property	\$1,146,141	\$—	\$240,114	\$240,114	\$—	—%
Intergovernmental Revenues	\$7,527,824	\$—	\$—	\$—	\$—	—%
Charges for Services	\$8,332,824	\$—	\$8,331,511	\$8,331,511	\$—	—%
Miscellaneous Revenues	\$(10,599,181)	\$3,966,500	\$—	\$—	\$—	—%
Revenue	\$6,407,607	\$3,966,500	\$8,571,625	\$8,571,625	\$—	—%
Total Revenue	\$6,407,607	\$3,966,500	\$8,571,625	\$8,571,625	\$—	—%
Fund Balance	\$11,570,089	\$11,570,089	\$11,586,696	\$9,201,568	\$(2,385,128)	(20.6)%
Total Use of Fund Balance	\$11,570,089	\$11,570,089	\$11,586,696	\$9,201,568	\$(2,385,128)	(20.6)%
Total Financing Sources	\$17,977,696	\$15,536,589	\$20,158,321	\$17,773,193	\$(2,385,128)	(11.8)%
Net Cost	\$(9,201,568)	\$—	\$—	\$—	\$—	—%

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.

Social Health Information Exchange

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$320,035	\$2,342,705	\$5,423,219	\$5,423,219	\$—	—%
Appropriation for Contingencies	\$—	\$11,768,692	\$1,491,459	\$367,065	\$(1,124,394)	(75.4)%
Gross Expenditures/ Appropriations	\$320,035	\$14,111,397	\$6,914,678	\$5,790,284	\$(1,124,394)	(16.3)%
Total Expenditures/ Appropriations	\$320,035	\$14,111,397	\$6,914,678	\$5,790,284	\$(1,124,394)	(16.3)%
Total Financing Uses	\$320,035	\$14,111,397	\$6,914,678	\$5,790,284	\$(1,124,394)	(16.3)%
Revenue from Use Of Money & Property	\$339,256	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$(1,574,784)	\$4,340,000	\$2,898,953	\$2,898,953	\$—	—%
Miscellaneous Revenues	\$(16,982)	\$7,831,787	\$2,524,266	\$2,524,266	\$—	—%
Revenue	\$(1,252,510)	\$12,171,787	\$5,423,219	\$5,423,219	\$—	—%
Total Revenue	\$(1,252,510)	\$12,171,787	\$5,423,219	\$5,423,219	\$—	—%
Fund Balance	\$1,939,610	\$1,939,610	\$1,491,459	\$367,065	\$(1,124,394)	(75.4)%
Total Use of Fund Balance	\$1,939,610	\$1,939,610	\$1,491,459	\$367,065	\$(1,124,394)	(75.4)%
Total Financing Sources	\$687,100	\$14,111,397	\$6,914,678	\$5,790,284	\$(1,124,394)	(16.3)%
Net Cost	\$(367,065)	\$—	\$—	\$—	\$—	—%

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.

Patient Care Revenue

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Patient Care Revenue	\$233,890,780	\$278,001,117	\$334,459,858	\$359,639,881	\$25,180,023	7.5%
Gross Expenditures/Appropriations	\$233,890,780	\$278,001,117	\$334,459,858	\$359,639,881	\$25,180,023	7.5%
Total Expenditures/Appropriations	\$233,890,780	\$278,001,117	\$334,459,858	\$359,639,881	\$25,180,023	7.5%
Provision for Reserves	\$32,854,535	\$32,854,535	\$83,026,589	\$51,254,648	\$(31,771,941)	(38.3)%
Total Financing Uses	\$266,745,315	\$310,855,652	\$417,486,447	\$410,894,529	\$(6,591,918)	(1.6)%
Revenue	\$230,152,232	\$278,001,117	\$369,659,858	\$394,839,881	\$25,180,023	6.8%
Total Revenue	\$230,152,232	\$278,001,117	\$369,659,858	\$394,839,881	\$25,180,023	6.8%
Total Use of Fund Balance	\$52,647,732	\$32,854,535	\$47,826,589	\$16,054,648	\$(31,771,941)	(66.4)%
Total Financing Sources	\$282,799,964	\$310,855,652	\$417,486,447	\$410,894,529	\$(6,591,918)	(1.6)%
Net Cost	\$(16,054,648)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$233,890,780	\$278,001,117	\$334,459,858	\$359,639,881	\$25,180,023	7.5%
Gross Expenditures/Appropriations	\$233,890,780	\$278,001,117	\$334,459,858	\$359,639,881	\$25,180,023	7.5%
Total Expenditures/Appropriations	\$233,890,780	\$278,001,117	\$334,459,858	\$359,639,881	\$25,180,023	7.5%
Provision for Reserves	\$32,854,535	\$32,854,535	\$83,026,589	\$51,254,648	\$(31,771,941)	(38.3)%
Total Financing Uses	\$266,745,315	\$310,855,652	\$417,486,447	\$410,894,529	\$(6,591,918)	(1.6)%
Revenue from Use Of Money & Property	\$4,323,433	\$—	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$225,828,799	\$278,001,117	\$369,659,858	\$394,839,881	\$25,180,023	6.8%
Revenue	\$230,152,232	\$278,001,117	\$369,659,858	\$394,839,881	\$25,180,023	6.8%
Total Revenue	\$230,152,232	\$278,001,117	\$369,659,858	\$394,839,881	\$25,180,023	6.8%
Reserve Release	\$19,793,197	\$—	\$—	\$—	\$—	—%
Fund Balance	\$32,854,535	\$32,854,535	\$47,826,589	\$16,054,648	\$(31,771,941)	(66.4)%
Total Use of Fund Balance	\$52,647,732	\$32,854,535	\$47,826,589	\$16,054,648	\$(31,771,941)	(66.4)%
Total Financing Sources	\$282,799,964	\$310,855,652	\$417,486,447	\$410,894,529	\$(6,591,918)	(1.6)%
Net Cost	\$(16,054,648)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations and revenue is due to a correction of funding to be transferred to Health Services (BU 7200000) as it was erroneously budgeted as State General Fund Revenue in that budget unit. Because of CalAIM payment reform, it is considered to be Patient Care Revenue.

Reserve changes from the Approved Recommended Budget are provided below.

- Patient Care Revenue reserve has decreased by \$31,771,941.

Correctional Health Services

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Adult Correctional Health	\$119,739,429	\$113,506,714	\$130,272,872	\$132,039,489	\$1,766,617	1.4%
Juvenile Correctional Health	\$13,373,349	\$13,410,588	\$15,388,304	\$15,388,304	\$—	—%
Gross Expenditures/Appropriations	\$133,112,777	\$126,917,302	\$145,661,176	\$147,427,793	\$1,766,617	1.2%
Total Intrafund Reimbursements	\$(481,910)	\$(361,764)	\$(381,009)	\$(381,009)	\$—	—%
Total Expenditures/Appropriations	\$132,630,867	\$126,555,538	\$145,280,167	\$147,046,784	\$1,766,617	1.2%
Revenue	\$16,606,252	\$21,115,913	\$21,466,745	\$21,466,745	\$—	—%
Total Interfund Reimbursements	\$22,880,688	\$21,244,162	\$35,740,877	\$35,740,877	\$—	—%
Total Revenue	\$39,486,940	\$42,360,075	\$57,207,622	\$57,207,622	\$—	—%
Net Cost	\$93,143,927	\$84,195,463	\$88,072,545	\$89,839,162	\$1,766,617	2.0%
Positions	297.9	284.0	306.9	306.9	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$60,726,828	\$64,850,736	\$69,848,042	\$69,848,042	\$—	—%
Services & Supplies	\$24,311,531	\$16,270,176	\$16,492,936	\$17,021,936	\$529,000	3.2%
Other Charges	\$40,408,887	\$37,712,570	\$49,223,717	\$50,461,334	\$1,237,617	2.5%
Equipment	\$501,267	\$483,467	\$693,467	\$693,467	\$—	—%
Intrafund Charges	\$7,164,264	\$7,600,353	\$9,403,014	\$9,403,014	\$—	—%
Gross Expenditures/Appropriations	\$133,112,777	\$126,917,302	\$145,661,176	\$147,427,793	\$1,766,617	1.2%
Other Intrafund Reimbursements	\$(380,825)	\$(361,764)	\$(381,009)	\$(381,009)	\$—	—%
Intrafund Reimbursements within Department	\$(101,085)	\$—	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(481,910)	\$(361,764)	\$(381,009)	\$(381,009)	\$—	—%
Total Expenditures/Appropriations	\$132,630,867	\$126,555,538	\$145,280,167	\$147,046,784	\$1,766,617	1.2%
Fines, Forfeitures & Penalties	\$15,281	\$53,000	\$51,935	\$51,935	\$—	—%
Intergovernmental Revenues	\$16,510,643	\$21,062,913	\$21,414,810	\$21,414,810	\$—	—%
Charges for Services	\$57,343	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$22,985	\$—	\$—	\$—	\$—	—%
Revenue	\$16,606,252	\$21,115,913	\$21,466,745	\$21,466,745	\$—	—%
Other Interfund Reimbursements	\$1,074,478	\$113,889	\$3,898,953	\$3,898,953	\$—	—%
Semi-Discretionary Reimbursements	\$21,806,210	\$21,130,273	\$31,841,924	\$31,841,924	\$—	—%
Total Interfund Reimbursements	\$22,880,688	\$21,244,162	\$35,740,877	\$35,740,877	\$—	—%
Total Revenue	\$39,486,940	\$42,360,075	\$57,207,622	\$57,207,622	\$—	—%
Net Cost	\$93,143,927	\$84,195,463	\$88,072,545	\$89,839,162	\$1,766,617	2.0%
Positions	297.9	284.0	306.9	306.9	—	—%

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.

Summary of September Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Adult Correctional Health	1,766,617	—	—	1,766,617	—

Adult Correctional Health

Program Budget by Object

			FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget			\$	%
Appropriations by Object						
Salaries & Benefits	\$52,744,944	\$57,424,821	\$60,844,728	\$60,844,728	\$—	—%
Services & Supplies	\$23,846,748	\$15,758,265	\$16,055,649	\$16,584,649	\$529,000	3.3%
Other Charges	\$37,927,817	\$35,012,570	\$46,123,717	\$47,361,334	\$1,237,617	2.7%
Equipment	\$450,871	\$433,467	\$693,467	\$693,467	\$—	—%
Intrafund Charges	\$4,769,049	\$4,877,591	\$6,555,311	\$6,555,311	\$—	—%
Gross Expenditures/ Appropriations	\$119,739,429	\$113,506,714	\$130,272,872	\$132,039,489	\$1,766,617	1.4%
Other Intrafund Reimbursements	\$(20,477)	\$—	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(101,085)	\$—	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(121,562)	\$—	\$—	\$—	\$—	—%
Total Expenditures/ Appropriations	\$119,617,867	\$113,506,714	\$130,272,872	\$132,039,489	\$1,766,617	1.4%
Fines, Forfeitures & Penalties	\$15,281	\$53,000	\$51,935	\$51,935	\$—	—%
Intergovernmental Revenues	\$10,725,373	\$15,926,503	\$16,081,900	\$16,081,900	\$—	—%
Charges for Services	\$57,343	\$—	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$20,760	\$—	\$—	\$—	\$—	—%
Revenue	\$10,818,756	\$15,979,503	\$16,133,835	\$16,133,835	\$—	—%
Other Interfund Reimbursements	\$939,393	\$110,224	\$2,809,298	\$2,809,298	\$—	—%
Semi-Discretionary Reimbursements	\$20,242,506	\$19,566,569	\$30,278,220	\$30,278,220	\$—	—%
Total Interfund Reimbursements	\$21,181,899	\$19,676,793	\$33,087,518	\$33,087,518	\$—	—%
Total Revenue	\$32,000,656	\$35,656,296	\$49,221,353	\$49,221,353	\$—	—%
Net Cost	\$87,617,211	\$77,850,418	\$81,051,519	\$82,818,136	\$1,766,617	2.2%
Positions	259.5	253.5	268.5	268.5	—	—%

Summary of Changes

The change in total appropriations is due to:

- Recommended growth detailed later in this section.

September Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - UCD IOP Expansion - ACH (September Request)					
	1,766,617	—	—	1,766,617	—
Increase the UC Davis (UCD) mental health services contract in Fiscal Year 2025-26 by \$1,237,617 for five months of operations, and increase the contract on an ongoing basis in future fiscal years by \$2,970,280. This contract increase will add 11.3 FTE and expand the Intensive Outpatient Program (IOP) and will fund the addition of 32 male beds at Rio Cosumnes Correctional Center (RCCC), and 10 female beds at the Main Jail. This request includes \$529,000 for one-time tenant improvements needed at RCCC. As part of the Mays Consent Decree, the County must provide appropriate housing for those suffering from a serious mental illness. The IOP program stabilizes inmates' mental condition and adapts them to jail living. There are currently insufficient beds at both the Main Jail and RCCC to accommodate those on the IOP waitlist. The current bed count does not meet the needs of IOP and is currently not in compliance with the Mays Consent Decree. Approval of this request would improve timely access to care and allow UCD to meet timelines defined in the Mays Consent Decree. This request is contingent on the approval of a linked growth request in the General Services - Capital Construction budget unit (BU 3100000).					

Mental Health Services Act

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved	FY 2025-2026 Revised	Changes from Approved	
			Recommended Budget	Recommended Budget	Recommended Budget	
					\$	%
Appropriations by Program						
Community Services and Supports	\$106,730,179	\$111,635,475	\$82,354,104	\$82,354,104	\$—	—%
Innovation	\$1,186,983	\$8,423,225	\$9,621,508	\$9,621,508	\$—	—%
Prevention and Early Intervention	\$19,332,239	\$21,968,220	\$20,467,198	\$20,467,198	\$—	—%
Technical Needs	\$7,211,087	\$6,560,571	\$2,584,978	\$2,584,978	\$—	—%
Workforce Education and Training	\$1,788,736	\$2,262,151	\$1,236,937	\$1,236,937	\$—	—%
Gross Expenditures/Appropriations	\$136,249,225	\$150,849,642	\$116,264,725	\$116,264,725	\$—	—%
Total Intrafund Reimbursements	\$(4,500,000)	\$(4,501,536)	\$(3,222,784)	\$(3,222,784)	\$—	—%
Total Expenditures/Appropriations	\$131,749,225	\$146,348,106	\$113,041,941	\$113,041,941	\$—	—%
Provision for Reserves	\$4,667,552	\$4,667,552	\$—	\$22,216,051	\$22,216,051	—%
Total Financing Uses	\$136,416,777	\$151,015,658	\$113,041,941	\$135,257,992	\$22,216,051	19.7%
Revenue	\$138,690,444	\$119,322,203	\$101,290,870	\$101,290,870	\$—	—%
Total Revenue	\$138,690,444	\$119,322,203	\$101,290,870	\$101,290,870	\$—	—%
Total Use of Fund Balance	\$31,693,455	\$31,693,455	\$11,751,071	\$33,967,122	\$22,216,051	189.1%
Total Financing Sources	\$170,383,899	\$151,015,658	\$113,041,941	\$135,257,992	\$22,216,051	19.7%
Net Cost	\$(33,967,122)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$131,749,225	\$146,348,106	\$113,041,941	\$113,041,941	\$—	—%
Intrafund Charges	\$4,500,000	\$4,501,536	\$3,222,784	\$3,222,784	\$—	—%
Gross Expenditures/Appropriations	\$136,249,225	\$150,849,642	\$116,264,725	\$116,264,725	\$—	—%
Intrafund Reimbursements within Department	\$(4,500,000)	\$(4,501,536)	\$(3,222,784)	\$(3,222,784)	\$—	—%
Total Intrafund Reimbursements	\$(4,500,000)	\$(4,501,536)	\$(3,222,784)	\$(3,222,784)	\$—	—%
Total Expenditures/Appropriations	\$131,749,225	\$146,348,106	\$113,041,941	\$113,041,941	\$—	—%
Provision for Reserves	\$4,667,552	\$4,667,552	\$—	\$22,216,051	\$22,216,051	—%
Total Financing Uses	\$136,416,777	\$151,015,658	\$113,041,941	\$135,257,992	\$22,216,051	19.7%
Revenue from Use Of Money & Property	\$5,278,343	\$6,679,999	\$7,387,400	\$7,387,400	\$—	—%
Intergovernmental Revenues	\$133,412,101	\$112,642,204	\$93,903,470	\$93,903,470	\$—	—%
Revenue	\$138,690,444	\$119,322,203	\$101,290,870	\$101,290,870	\$—	—%
Total Revenue	\$138,690,444	\$119,322,203	\$101,290,870	\$101,290,870	\$—	—%
Reserve Release	\$60,101,252	\$60,101,252	\$19,368,008	\$—	\$(19,368,008)	(100.0)%
Fund Balance	\$(28,407,797)	\$(28,407,797)	\$(7,616,937)	\$33,967,122	\$41,584,059	(545.9)%
Total Use of Fund Balance	\$31,693,455	\$31,693,455	\$11,751,071	\$33,967,122	\$22,216,051	189.1%
Total Financing Sources	\$170,383,899	\$151,015,658	\$113,041,941	\$135,257,992	\$22,216,051	19.7%
Net Cost	\$(33,967,122)	\$—	\$—	\$—	\$—	—%

Summary of Changes

Descriptions of budgetary changes from the Approved Recommended Budget to the Revised Recommended Budget are included in the program sections of this Budget Unit.

Community Services and Supports

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$102,230,179	\$107,133,939	\$79,131,320	\$79,131,320	\$—	—%
Intrafund Charges	\$4,500,000	\$4,501,536	\$3,222,784	\$3,222,784	\$—	—%
Gross Expenditures/ Appropriations	\$106,730,179	\$111,635,475	\$82,354,104	\$82,354,104	\$—	—%
Total Expenditures/ Appropriations	\$106,730,179	\$111,635,475	\$82,354,104	\$82,354,104	\$—	—%
Provision for Reserves	\$—	\$—	\$—	\$11,306,702	\$11,306,702	—%
Total Financing Uses	\$106,730,179	\$111,635,475	\$82,354,104	\$93,660,806	\$11,306,702	13.7%
Revenue from Use Of Money & Property	\$239,216	\$5,066,095	\$3,643,872	\$3,643,872	\$—	—%
Intergovernmental Revenues	\$101,331,878	\$82,760,000	\$71,366,640	\$71,366,640	\$—	—%
Revenue	\$101,571,094	\$87,826,095	\$75,010,512	\$75,010,512	\$—	—%
Total Revenue	\$101,571,094	\$87,826,095	\$75,010,512	\$75,010,512	\$—	—%
Reserve Release	\$54,864,631	\$54,864,631	\$8,923,884	\$—	\$(8,923,884)	(100.0)%
Fund Balance	\$(31,055,251)	\$(31,055,251)	\$(1,580,292)	\$18,650,294	\$20,230,586	(1,280.2)%
Total Use of Fund Balance	\$23,809,380	\$23,809,380	\$7,343,592	\$18,650,294	\$11,306,702	154.0%
Total Financing Sources	\$125,380,474	\$111,635,475	\$82,354,104	\$93,660,806	\$11,306,702	13.7%
Net Cost	\$(18,650,295)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Community Supports and Services reserve has increased \$20,230,586.

Innovation

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$1,186,983	\$8,423,225	\$9,621,508	\$9,621,508	\$—	—%
Gross Expenditures/ Appropriations	\$1,186,983	\$8,423,225	\$9,621,508	\$9,621,508	\$—	—%
Total Expenditures/ Appropriations	\$1,186,983	\$8,423,225	\$9,621,508	\$9,621,508	\$—	—%
Provision for Reserves	\$4,547,098	\$4,547,098	\$—	\$698,733	\$698,733	—%
Total Financing Uses	\$5,734,081	\$12,970,323	\$9,621,508	\$10,320,241	\$698,733	7.3%
Revenue from Use Of Money & Property	\$(4,731,210)	\$912,808	\$2,725,862	\$2,725,862	\$—	—%
Intergovernmental Revenues	\$6,676,984	\$5,370,000	\$4,695,170	\$4,695,170	\$—	—%
Revenue	\$1,945,775	\$6,282,808	\$7,421,032	\$7,421,032	\$—	—%
Total Revenue	\$1,945,775	\$6,282,808	\$7,421,032	\$7,421,032	\$—	—%
Reserve Release	\$—	\$—	\$7,679,379	\$—	\$(7,679,379)	(100.0)%
Fund Balance	\$6,687,515	\$6,687,515	\$(5,478,903)	\$2,899,209	\$8,378,112	(152.9)%
Total Use of Fund Balance	\$6,687,515	\$6,687,515	\$2,200,476	\$2,899,209	\$698,733	31.8%
Total Financing Sources	\$8,633,290	\$12,970,323	\$9,621,508	\$10,320,241	\$698,733	7.3%
Net Cost	\$(2,899,208)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Innovation reserve has increased \$8,378,112.

Prevention and Early Intervention

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$19,332,239	\$21,968,220	\$20,467,198	\$20,467,198	\$—	—%
Gross Expenditures/ Appropriations	\$19,332,239	\$21,968,220	\$20,467,198	\$20,467,198	\$—	—%
Total Expenditures/ Appropriations	\$19,332,239	\$21,968,220	\$20,467,198	\$20,467,198	\$—	—%
Provision for Reserves	\$120,454	\$120,454	\$—	\$5,910,969	\$5,910,969	—%
Total Financing Uses	\$19,452,693	\$22,088,674	\$20,467,198	\$26,378,167	\$5,910,969	28.9%
Revenue from Use Of Money & Property	\$5,378,682	\$535,171	\$153,941	\$153,941	\$—	—%
Intergovernmental Revenues	\$25,403,074	\$24,500,000	\$17,841,660	\$17,841,660	\$—	—%
Revenue	\$30,781,755	\$25,035,171	\$17,995,601	\$17,995,601	\$—	—%
Total Revenue	\$30,781,755	\$25,035,171	\$17,995,601	\$17,995,601	\$—	—%
Reserve Release	\$—	\$—	\$2,266,089	\$—	\$(2,266,089)	(100.0)%
Fund Balance	\$(2,946,497)	\$(2,946,497)	\$205,508	\$8,382,566	\$8,177,058	3,978.9%
Total Use of Fund Balance	\$(2,946,497)	\$(2,946,497)	\$2,471,597	\$8,382,566	\$5,910,969	239.2%
Total Financing Sources	\$27,835,258	\$22,088,674	\$20,467,198	\$26,378,167	\$5,910,969	28.9%
Net Cost	\$(8,382,565)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Prevention and Early Intervention reserve has increased \$8,177,058.

Technical Needs

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$7,211,087	\$6,560,571	\$2,584,978	\$2,584,978	\$—	—%
Gross Expenditures/ Appropriations	\$7,211,087	\$6,560,571	\$2,584,978	\$2,584,978	\$—	—%
Intrafund Reimbursements within Department	\$(3,500,000)	\$(3,500,000)	\$(2,023,592)	\$(2,023,592)	\$—	—%
Total Intrafund Reimbursements	\$(3,500,000)	\$(3,500,000)	\$(2,023,592)	\$(2,023,592)	\$—	—%
Total Expenditures/ Appropriations	\$3,711,087	\$3,060,571	\$561,386	\$561,386	\$—	—%
Provision for Reserves	\$—	\$—	\$—	\$2,213,607	\$2,213,607	—%
Total Financing Uses	\$3,711,087	\$3,060,571	\$561,386	\$2,774,993	\$2,213,607	394.3%
Revenue from Use Of Money & Property	\$2,900,832	\$57,958	\$594,839	\$594,839	\$—	—%
Intergovernmental Revenues	\$—	\$12,204	\$—	\$—	\$—	—%
Revenue	\$2,900,832	\$70,162	\$594,839	\$594,839	\$—	—%
Total Revenue	\$2,900,832	\$70,162	\$594,839	\$594,839	\$—	—%
Reserve Release	\$3,089,403	\$3,089,403	\$498,656	\$—	\$(498,656)	(100.0)%
Fund Balance	\$(98,994)	\$(98,994)	\$(532,109)	\$2,180,154	\$2,712,263	(509.7)%
Total Use of Fund Balance	\$2,990,409	\$2,990,409	\$(33,453)	\$2,180,154	\$2,213,607	(6,617.1)%
Total Financing Sources	\$5,891,241	\$3,060,571	\$561,386	\$2,774,993	\$2,213,607	394.3%
Net Cost	\$(2,180,154)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Technical Needs reserve has increased \$2,712,263.

Workforce Education and Training

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$1,788,736	\$2,262,151	\$1,236,937	\$1,236,937	\$—	—%
Gross Expenditures/ Appropriations	\$1,788,736	\$2,262,151	\$1,236,937	\$1,236,937	\$—	—%
Intrafund Reimbursements within Department	\$(1,000,000)	\$(1,001,536)	\$(1,199,192)	\$(1,199,192)	\$—	—%
Total Intrafund Reimbursements	\$(1,000,000)	\$(1,001,536)	\$(1,199,192)	\$(1,199,192)	\$—	—%
Total Expenditures/ Appropriations	\$788,736	\$1,260,615	\$37,745	\$37,745	\$—	—%
Provision for Reserves	\$—	\$—	\$—	\$2,086,040	\$2,086,040	—%
Total Financing Uses	\$788,736	\$1,260,615	\$37,745	\$2,123,785	\$2,086,040	5,526.7%
Revenue from Use Of Money & Property	\$1,490,823	\$107,967	\$268,886	\$268,886	\$—	—%
Intergovernmental Revenues	\$165	\$—	\$—	\$—	\$—	—%
Revenue	\$1,490,988	\$107,967	\$268,886	\$268,886	\$—	—%
Total Revenue	\$1,490,988	\$107,967	\$268,886	\$268,886	\$—	—%
Reserve Release	\$2,147,218	\$2,147,218	\$—	\$—	\$—	—%
Fund Balance	\$(994,570)	\$(994,570)	\$(231,141)	\$1,854,899	\$2,086,040	(902.5)%
Total Use of Fund Balance	\$1,152,648	\$1,152,648	\$(231,141)	\$1,854,899	\$2,086,040	(902.5)%
Total Financing Sources	\$2,643,636	\$1,260,615	\$37,745	\$2,123,785	\$2,086,040	5,526.7%
Net Cost	\$(1,854,900)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are detailed below:

- Workforce Education and Training reserve has increased \$2,086,040.

HSH Restricted Revenues

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
HSH Restricted Revenues	\$9,172,226	\$—	\$2,388,582	\$2,388,582	\$—	—%
Gross Expenditures/Appropriations	\$9,172,226	\$—	\$2,388,582	\$2,388,582	\$—	—%
Total Expenditures/Appropriations	\$9,172,226	\$—	\$2,388,582	\$2,388,582	\$—	—%
Provision for Reserves	\$1,991,875	\$1,991,875	\$—	\$222,401	\$222,401	—%
Total Financing Uses	\$11,164,101	\$1,991,875	\$2,388,582	\$2,610,983	\$222,401	9.3%
Revenue	\$950,839	\$800,000	\$600,000	\$600,000	\$—	—%
Total Revenue	\$950,839	\$800,000	\$600,000	\$600,000	\$—	—%
Total Use of Fund Balance	\$10,435,663	\$1,191,875	\$1,788,582	\$2,010,983	\$222,401	12.4%
Total Financing Sources	\$11,386,502	\$1,991,875	\$2,388,582	\$2,610,983	\$222,401	9.3%
Net Cost	\$(222,401)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$9,172,226	\$—	\$2,388,582	\$2,388,582	\$—	—%
Gross Expenditures/Appropriations	\$9,172,226	\$—	\$2,388,582	\$2,388,582	\$—	—%
Total Expenditures/Appropriations	\$9,172,226	\$—	\$2,388,582	\$2,388,582	\$—	—%
Provision for Reserves	\$1,991,875	\$1,991,875	\$—	\$222,401	\$222,401	—%
Total Financing Uses	\$11,164,101	\$1,991,875	\$2,388,582	\$2,610,983	\$222,401	9.3%
Revenue from Use Of Money & Property	\$950,839	\$800,000	\$600,000	\$600,000	\$—	—%
Revenue	\$950,839	\$800,000	\$600,000	\$600,000	\$—	—%
Total Revenue	\$950,839	\$800,000	\$600,000	\$600,000	\$—	—%
Reserve Release	\$9,243,788	\$—	\$1,788,582	\$1,788,582	\$—	—%
Fund Balance	\$1,191,875	\$1,191,875	\$—	\$222,401	\$222,401	—%
Total Use of Fund Balance	\$10,435,663	\$1,191,875	\$1,788,582	\$2,010,983	\$222,401	12.4%
Total Financing Sources	\$11,386,502	\$1,991,875	\$2,388,582	\$2,610,983	\$222,401	9.3%
Net Cost	\$(222,401)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The Revised Recommended Budget reflects no net changes from the Approved Recommended Budget.

Reserve changes from the Approved Recommended Budget are provided below:

- Future Planned Programs reserve has increased by a total of \$116,401 due to a \$106,000 Board-approved midyear reserve release and a \$222,401 reserve provision being recommended with the budget.

Human Assistance-Restricted Revenues

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Program						
Human Assistance Restricted Funding - Domestic Violence	\$273,139	\$405,997	\$333,050	\$381,072	\$48,022	14.4%
Gross Expenditures/Appropriations	\$273,139	\$405,997	\$333,050	\$381,072	\$48,022	14.4%
Total Expenditures/Appropriations	\$273,139	\$405,997	\$333,050	\$381,072	\$48,022	14.4%
Total Financing Uses	\$273,139	\$405,997	\$333,050	\$381,072	\$48,022	14.4%
Revenue	\$248,118	\$235,404	\$235,500	\$235,500	\$—	—%
Total Revenue	\$248,118	\$235,404	\$235,500	\$235,500	\$—	—%
Total Use of Fund Balance	\$170,593	\$170,593	\$97,550	\$145,572	\$48,022	49.2%
Total Financing Sources	\$418,711	\$405,997	\$333,050	\$381,072	\$48,022	14.4%
Net Cost	\$(145,572)	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Approved Recommended Budget	FY 2025-2026 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$273,139	\$256,432	\$229,305	\$229,305	\$—	—%
Appropriation for Contingencies	\$—	\$149,565	\$103,745	\$151,767	\$48,022	46.3%
Gross Expenditures/Appropriations	\$273,139	\$405,997	\$333,050	\$381,072	\$48,022	14.4%
Total Expenditures/Appropriations	\$273,139	\$405,997	\$333,050	\$381,072	\$48,022	14.4%
Total Financing Uses	\$273,139	\$405,997	\$333,050	\$381,072	\$48,022	14.4%
Licenses, Permits & Franchises	\$211,973	\$202,479	\$202,500	\$202,500	\$—	—%
Fines, Forfeitures & Penalties	\$27,766	\$32,925	\$33,000	\$33,000	\$—	—%
Revenue from Use Of Money & Property	\$8,380	\$—	\$—	\$—	\$—	—%
Revenue	\$248,118	\$235,404	\$235,500	\$235,500	\$—	—%
Total Revenue	\$248,118	\$235,404	\$235,500	\$235,500	\$—	—%
Fund Balance	\$170,593	\$170,593	\$97,550	\$145,572	\$48,022	49.2%
Total Use of Fund Balance	\$170,593	\$170,593	\$97,550	\$145,572	\$48,022	49.2%
Total Financing Sources	\$418,711	\$405,997	\$333,050	\$381,072	\$48,022	14.4%
Net Cost	\$(145,572)	\$—	\$—	\$—	\$—	—%

Summary of Changes

The change in total appropriations is due to an increase in contingencies for future program needs funded by an increase in the available prior year fund balance.