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THE BOARD OF SUPERVISORS



DISTRICT 1
Phil Serna



DISTRICT 2
Patrick Kennedy



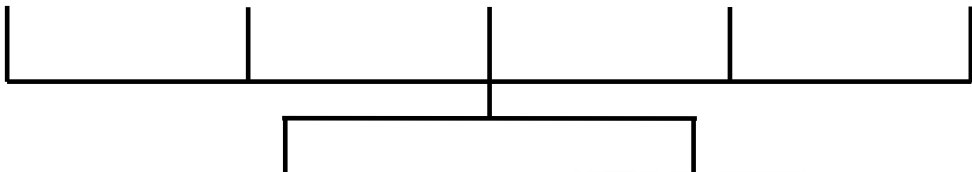
DISTRICT 3
Rich Desmond



DISTRICT 4
Rosario Rodriguez



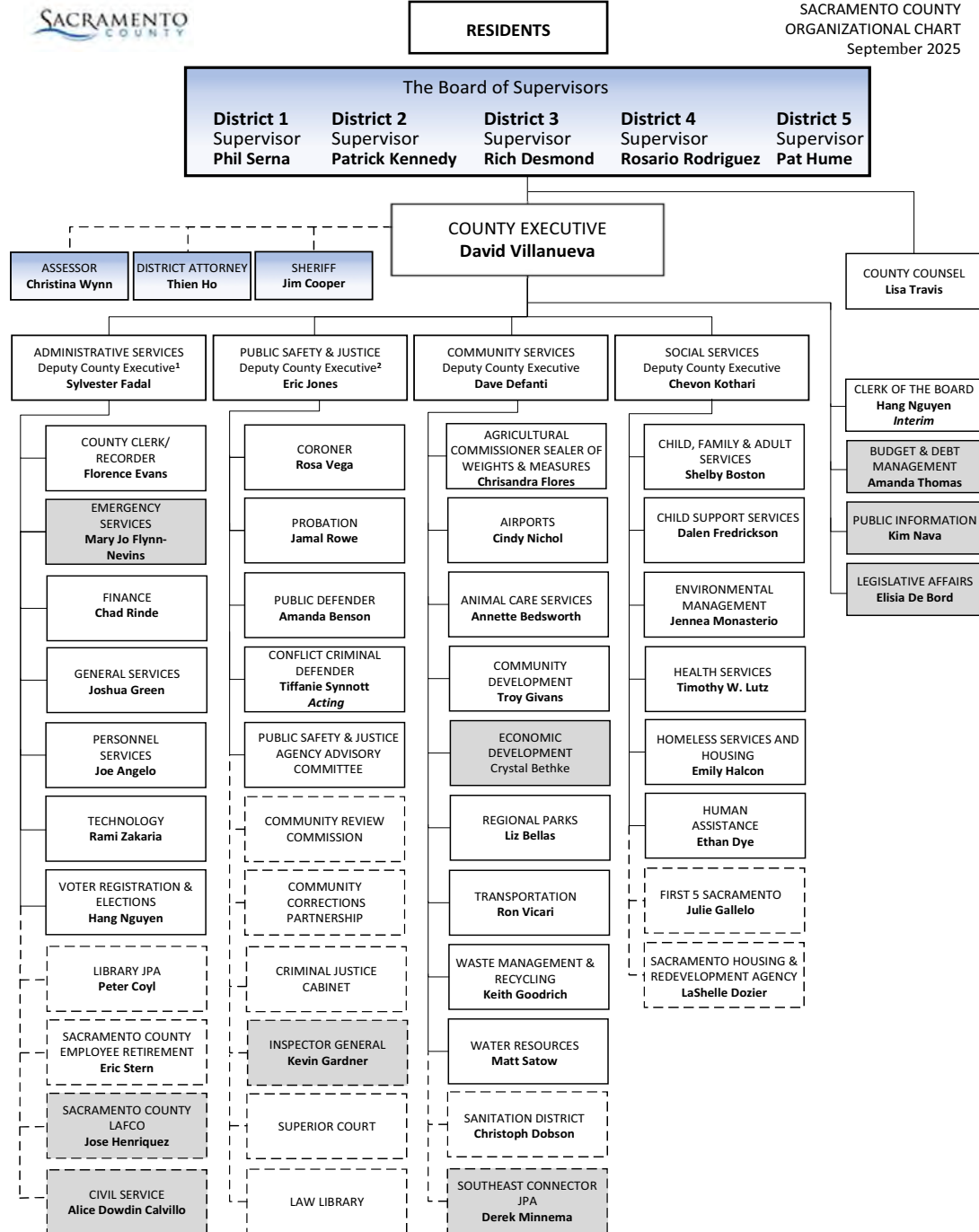
DISTRICT 5
Pat Hume



COUNTY EXECUTIVE
David Villanueva



COUNTY COUNSEL
Lisa Travis



Notes: 1 – Liaison to Assessor
2 – Liaison to District Attorney and Sheriff



Purpose, Mission, Vision, and Values

Core Purpose

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

Enriching Communities to Thrive

Vision

A vision is a compelling conceptual image of the desired future.
This statement describes “what we want to be.”

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

Mission

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

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

Values

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

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

Our Values for Sacramento County are:

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

**CHAIRMAN
BOARD OF SUPERVISORS**

700 H Street, Suite 2450
Sacramento, CA 95814
Telephone: (916) 874-5485
Facsimile: (916) 874-7593
supervisorserna@saccounty.gov

**County of Sacramento****PHIL SERNA
SUPERVISOR
FIRST DISTRICT**

ALMA MUÑOZ
Chief of Staff

Sept. 18, 2025

Dear Sacramento County Residents:

On behalf of the Sacramento County Board of Supervisors, I am pleased to present to you the County's Fiscal Year 2025-26 Adopted Budget.

Key areas of focus for funding include addressing homelessness, roadway rehabilitation and maintenance, enhancements to the American River Parkway and restoration of critical public safety and justice services. These investments are essential to safeguarding the well-being and prosperity of our residents.

The Adopted Budget demonstrates our dedication to balancing fiscal responsibility while addressing community needs. It was developed with significant input from the Community Engagement Plan, which informed our decisions. Additionally, the budget priorities are closely aligned with feedback from Sacramento County residents gathered through recent surveys and focus groups.

This year's budget maintains our proactive strategy to fulfill the County's responsibilities and address essential needs by financing both new initiatives and improvements to existing programs, in line with the priorities established by the Board of Supervisors.

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

Sincerely,

Phil Serna, Supervisor, First District
Chairman of the Board

4

APPROVED

BOARD OF SUPERVISORS

by Reso Nos. 2025-0533, 2025-0534
SEP 03 2025 2025-0535, 2025-0536**COUNTY OF SACRAMENTO
CALIFORNIA**BY _____
Clerk of the Board**APPROVED**

BOARD OF DIRECTORS

by Reso No. WA-3190
AUG 19 2025BY _____
Clerk of the Board

To:

Board of Supervisors
Board of Directors, Sacramento County Water AgencyFor the Agenda of:
September 3, 2025
9:30 A.M.

Through: David Villanueva, County Executive

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

Subject: Public Hearing On, And Consideration Of Possible Revisions
To, The Fiscal Year 2025-26 Approved Recommended
Budget And Capital Improvement Plan; Approve Fiscal Year
2025-26 Adopted Budget Resolutions

District(s): All

RECOMMENDED ACTION

1. Approve the attached adopted budget resolutions for Fiscal Year 2025-26 for the following:
 - a. General Fund under the supervision and control of the Board;
 - b. Operating Funds under the supervision and control of the Board;
 - c. Special Districts under control of the Board;
 - d. Sacramento County Public Facilities Financing Corporation;
 - e. Sacramento County Water Agency
2. Approve authorization for the Director of Finance to transfer money between funds to support general fund during cash deficits.
3. Direct the Department of Personnel Services to prepare an administrative Salary Resolution Amendment (SRA) to reflect the positions approved in the FY 2025-26 Adopted Budget, including any deletion of positions and recognizing any class name changes approved by the Board but not yet reflected in the FY 2025-26 Summary of Positions.
4. Approve the project changes and new projects for inclusion in the County's Capital Improvement Plan (CIP) as shown on Attachment 1.
5. Consider the loan request from the City of Isleton included as Attachment 2 and provide direction and authorization to staff, as needed.

Public Hearing On, And Consideration Of Possible Revisions To, The Fiscal Year 2025-26 Approved Recommended Budget And Capital Improvement Plan; Approve Fiscal Year 2025-26 Adopted Budget Resolutions
Page 2

BACKGROUND

The County Budget Act requires that boards of supervisors in every county approve a Recommended Budget by June 30th for the fiscal year that begins on the upcoming July 1st. This Approved Recommended Budget provides appropriation (expenditure) authority from July 1, until the budget is adopted, which must occur no later than October 2nd. Prior to October 2nd, the Budget Act requires that boards of supervisors hold a public hearing on the Approved Budget, including any recommended revisions, make any changes desired and approve resolutions adopting the budget.

In Sacramento County, the annual budget process begins in October and involves departments preparing their requested budgets, which are reviewed and analyzed by staff in the Office of the County Executive (OCE). OCE staff also prepare estimates of the amount of discretionary and semi-discretionary (Proposition 172 and Realignment) revenue the County will receive. After review, the County Executive provides a Recommended Budget to the Board of Supervisors for consideration, and the Board hears public comment, makes any desired revisions and approves the Recommended Budget (the "Approved Budget").

Following closing of the County's books for the prior fiscal year in late July, departments prepare requests for revision to the Approved Budget based on updated fund balance and other information. OCE staff reviews those requests and updates discretionary and semi-discretionary revenue estimates. After review, the County Executive then recommends revisions to the Approved Budget (the "Revised Recommended Budget").

The purpose of this meeting is for the Board to hold a public hearing on the Revised Recommended Budget and approve the attached budget resolutions. Government Code Section 29088 requires that the Board, after conclusion of budget hearings, formally ratify the actions by the approval of budget resolutions no later than October 2 of that year as prepared by the Department of Finance. In prior fiscal years, approval of budget resolutions was recommended during the last Board meeting in September. Beginning in FY 2025-26, staff recommend that the Board approve budget resolutions after the conclusion of public hearings. If the Board makes revisions to the Revised Recommended Budget during hearings, staff will make necessary adjustments to the budget resolutions. This process change is consistent with practices in other California counties and will allow staff to implement internal efficiencies.

Public Hearing On, And Consideration Of Possible Revisions To, The Fiscal Year 2025-26 Approved Recommended Budget And Capital Improvement Plan; Approve Fiscal Year 2025-26 Adopted Budget Resolutions
Page 3

In addition to approving the budget resolutions, staff is requesting that the Board take several related actions. These include:

- Approving authorization for the Director of Finance to transfer money between funds to support general fund during cash deficits, consistent with Government Code Section 25252, which states "The board of supervisors may, by resolution, authorize the auditor to transfer money from one fund to another if the board of supervisors has authority over each fund."
- Directing the Department of Personnel Services to prepare an administrative SRA to reflect the positions approved in the FY 2025-26 Adopted Budget, including the deletion of positions.
- Approving the new or revised projects for inclusion in the County's CIP as shown on Attachment 1. These are projects that are included in the Revised Recommended Budget.

City of Isleton Loan Request

On August 15, 2025, the County received a loan request from the City of Isleton (Attachment 2). The Revised Recommended Budget does not include funding for this loan, and as explained below, staff does not recommend entering into the loan with Isleton.

Isleton requests extension of an \$800,000 loan to be repaid with interest over a 10-year period after an initial 6-month repayment deferment. Loan principal would be used to pay off three major debts: (1) a \$500,000 bridge loan from a private lender, (2) amounts owed to the State Employment Development Department, and (3) amounts owed to the Small Cities Organized Risk Effort.

Loan payments, if not made, would be deducted from Isleton's property tax revenues before disbursements from the County, and Isleton requests that the interest rate not exceed the County treasury pool rate plus one percent. Due to investment restrictions for the County treasury pool, any loan would need to come from the County General Fund rather than directly from the treasury pool.

Staff does not recommend entering into the loan with Isleton for the following reasons:

- Any amount loaned to Isleton would not be available for County purposes until repaid and would need to be redirected from other General Fund uses such as the

Public Hearing On, And Consideration Of Possible Revisions To, The Fiscal Year 2025-26 Approved Recommended Budget And Capital Improvement Plan; Approve Fiscal Year 2025-26 Adopted Budget Resolutions
Page 4

General Fund contingency, which is already much lower than the FY 2024-25 budgeted level, or General Fund discretionary reserves, which are well below the County's reserve policy target.

- Financial information provided by Isleton shows the requested loan amount represents approximately 50% of annual general fund revenue, representing an outsized fiscal request for the City. This, as well as financial management concerns identified by staff and also highlighted in a recent Grand Jury report, including a lack of independent audits since FY 2020-21 and operating without timely adopted budgets in recent years, lead staff to believe it is unlikely that Isleton would be in a position to repay the loan and fund required city services from available revenues over the 10-year term. Additionally, Isleton already owes the County approximately \$600,000 for unpaid Sheriff services and for the County's share of a prior city loan from the redevelopment agency.
- While a County loan would provide immediate cash flow assistance, it does not address the larger structural issue that a city of Isleton's size is unlikely to generate sufficient tax revenue to sustainably fund city administration, debt service, and service delivery, which means that bankruptcy and/or disincorporation are very real possibilities with or without a County loan.

FINANCIAL ANALYSIS

As proposed, the County's budget is balanced. Should the Board direct staff to enter into the loan with the City of Isleton, the \$800,000 loan amount would need to be redirected from another budgeted use, including General Fund contingency or discretionary reserves.

The Board's approval of the attached resolutions authorizes the expenditures, revenues, reserves, and intrafund/interfund transfers as specified in the attached resolutions. Fund(s) where cash is transferred to support general fund cash flow will have a reduction in their allocation of the Treasury pool earnings.

Attachments:

- RES 1 – General Fund
- RES 2 – Operating Funds
- RES 3 – Special Districts
- RES 4 – Public Facilities Financing Corporation

Public Hearing On, And Consideration Of Possible Revisions To, The Fiscal Year 2025-26 Approved Recommended Budget And Capital Improvement Plan; Approve Fiscal Year 2025-26 Adopted Budget Resolutions
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RES 5 – Sacramento County Water Agency

ATT 1 - Adjustments to the Capital Improvement Plan (CIP) and List of New Projects by Department

ATT 2 – City of Isleton Loan Request

REVISED**RESOLUTION NO. 2025-0533****RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE FISCAL YEAR
2025-26 FINAL BUDGET FOR THE GENERAL FUND
UNDER THE SUPERVISION AND CONTROL OF THE BOARD OF
SUPERVISORS**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2025-26 Fiscal Year were prepared and filed; the proposed budget was printed, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 3, 2025; and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the County of Sacramento for the fiscal year commencing July 1, 2025; and

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

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

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for the County of Sacramento for Fiscal Year 2025-26 for the General Fund of said County of

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For The General Fund Under The Supervision And Control Of The Board Of Supervisors
Page 2

Sacramento whose affairs and finances are under the supervision and control of the Board of Supervisors. The total appropriations for expenditures and inter-fund transfers are:

(1)	General Fund No. 001A	\$3,997,357,871
(2)	Neighborhood Revitalization Fund No. 001G	\$1,299,732
(3)	Mental Health Services Fund No. 001I	\$113,041,941
(4)	Public Safety Sales Tax Fund No. 001J	\$175,204,175
(5)	1991 Realignment Funds No. 001K-L	\$432,130,379
(6)	2011 Realignment Funds No. 001M-O	\$424,806,160
(7)	SSD DOJ Asset Forfeiture Fund No. 001P	\$478,826
(8)	Clerk/Recorder Fees Fund No. 001Q	\$7,888,439
(9)	Departments Grant – Restricted Fund No. 001R	\$90,967,352
(10)	Sheriff Revenue – Restricted Fund No. 001S	\$21,667,844
(11)	Patient Care Revenue. 001U	\$359,639,881
(12)	Transient Occupancy Tax Fund No. 015A	\$5,216,438
(13)	Golf Fund No. 018A	\$13,891,117

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

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For The General Fund Under The Supervision And Control Of The Board Of Supervisors
Page 3

On a motion by Supervisor Serna, seconded by Supervisor Desmond, the foregoing resolution was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 3rd day of September, 2025, by the following vote, to wit:

AYES: Supervisors Desmond, Hume, Kennedy, Rodriguez, Serna

NOES: None

ABSENT: None

ABSTAIN: None

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



ATTEST:

Nichole Lee
Clerk, Board of Supervisors

ON BEHALF OF

Paul Serna
Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS

SEP 03 2025

BY

[Signature]
Clerk of the Board

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chair of the Board of Supervisors, County of Sacramento on September 3, 2025

By:

[Signature]
Deputy Clerk, Board of Supervisors

RESOLUTION NO. 2025-**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE FISCAL YEAR
2025-26 FINAL BUDGET FOR THE GENERAL FUND
UNDER THE SUPERVISION AND CONTROL OF
THE BOARD OF SUPERVISORS**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2025-26 Fiscal Year were prepared and filed; the proposed budget was published, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 3, 2025; and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the County of Sacramento for the fiscal year commencing July 1, 2025; and

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

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

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For The General Fund Under The Supervision And Control Of The Board Of Supervisors

Page 2

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for the County of Sacramento for Fiscal Year 2025-26 for the General Fund of said County of Sacramento whose affairs and finances are under the supervision and control of the Board of Supervisors. The total appropriations for expenditures and inter-fund transfers are:

(1)	General Fund No. 001A	\$3,987,332,871
(2)	Neighborhood Revitalization Fund No. 001G	\$1,299,732
(3)	Mental Health Services Fund No. 001I	\$113,041,941
(4)	Public Safety Sales Tax Fund No. 001J	\$175,204,175
(5)	1991 Realignment Funds No. 001K-L	\$432,130,379
(6)	2011 Realignment Funds No. 001M-O	\$424,806,160
(7)	SSD DOJ Asset Forfeiture Fund No. 001P	\$478,826
(8)	Clerk/Recorder Fees Fund No. 001Q	\$7,888,439
(9)	Departments Grant – Restricted Fund No. 001R	\$90,967,352
(10)	Sheriff Revenue – Restricted Fund No. 001S	\$21,667,844
(11)	Patient Care Revenue. 001U	\$359,639,881
(12)	Transient Occupancy Tax Fund No. 015A	\$5,216,438
(13)	Golf Fund No. 018A	\$13,891,117

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

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For The General Fund Under The Supervision And Control Of The Board Of Supervisors
Page 3

On a motion by Supervisor _____,
seconded by Supervisor _____, the foregoing
resolution was passed and adopted by the Board of Supervisors of the County
of Sacramento, State of California, this 3rd day of September, 2025, by the
following vote, to wit:

AYES: Supervisors,

NOES: Supervisors,

ABSENT: Supervisors,

ABSTAIN: Supervisors,

RECUSAL: Supervisors,
(PER POLITICAL REFORM ACT (§ 18702.5.))

Chair of the Board of Supervisors
of Sacramento County, California

(SEAL)

ATTEST: _____
Clerk, Board of Supervisors

REVISED**RESOLUTION NO. 2025-0534****RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE FISCAL YEAR
2025-26 FINAL BUDGET FOR OPERATING FUNDS
UNDER THE SUPERVISION AND CONTROL OF THE BOARD OF
SUPERVISORS**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2025-26 Fiscal Year were prepared and filed; the proposed budget was printed, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 3, 2025 and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the County of Sacramento for the fiscal year commencing July 1, 2025 and

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

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for the County of Sacramento for Fiscal Year 2025-26 for operating funds of said County of

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For Operating Funds Under The Supervision And Control Of The Board Of Supervisors

Page 2

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

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

(1)	Special Revenue Funds No. 002A, 005A, 005B, 010B-C, 011A, 013A, 020A-G, 021A, 021D-G, 023A, 025P, 025R, 026A, 050A, and 054A	\$790,029,774
(2)	Capital Projects Funds No. 006A, 007A-C, 118A, 138D, 143A-C, 144A-D, 145A, and 145C	\$221,345,365
(3)	Enterprise Funds No. 041A-041C, 043A-E, 044P, 044V, 045A, 045C, 045F, 045G, 051A-B, 051D, 056A, and 068A-B	\$1,373,856,439
(4)	Internal Service Funds No. 031A, 034A, 035A, 035C, 035F, 035H, 035J-M, 036G, 037A, 038A, 039A, 040A, and 059A	\$503,672,452
(5)	Debt Service Funds No. 016A, 282A, and 313A	\$183,925,030

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

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For Operating Funds Under The Supervision And Control Of The Board Of Supervisors
Page 3

On a motion by Supervisor Serna, seconded by Supervisor Desmond, the foregoing resolution was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 3rd day of September, 2025, by the following vote, to wit:

AYES: Supervisors Desmond, Hume, Kennedy, Rodriguez, Serna

NOES: None

ABSENT: None

ABSTAIN: None

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



ATTEST:

Nichole Lee
ON BEHALF OF
Clerk, Board of Supervisors

Reid Serna
Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS
SEP 03 2025
BY *[Signature]*
Clerk of the Board

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chair of the Board of Supervisors, County of Sacramento on September 3, 2025

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

RESOLUTION NO. 2025-**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE FISCAL
YEAR 2025-26 FINAL BUDGET FOR OPERATING FUNDS
UNDER THE SUPERVISION AND CONTROL OF THE
BOARD OF SUPERVISORS**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2025-26 Fiscal Year were prepared and filed; the proposed budget was published, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 3, 2025 and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the County of Sacramento for the fiscal year commencing July 1, 2025 and

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

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for the County of Sacramento for Fiscal Year 2025-26 for operating funds of said County of

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For Operating Funds Under The Supervision And Control Of The Board Of Supervisors

Page 2

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

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

(1)	Special Revenue Funds No. 002A, 005A, 005B, 010B-C, 011A, 013A, 020A-G, 021A, 021D-G, 023A, 025P, 025R, 026A, 050A, and 054A	\$780,029,774
(2)	Capital Projects Funds No. 006A, 007A-C, 118A, 138D, 143A-C, 144A-D, 145A, and 145C	\$221,345,365
(3)	Enterprise Funds No. 041A-041C, 043A-E, 044P, 044V, 045A, 045C, 045F, 045G, 051A-B, 051D, 056A, and 068A-B	\$1,373,856,439
(4)	Internal Service Funds No. 031A, 034A, 035A, 035C, 035F, 035H, 035J-M, 036G, 037A, 038A, 039A, 040A, and 059A	\$503,672,452
(5)	Debt Service Funds No. 016A, 282A, and 313A	\$183,925,030

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

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For Operating Funds Under The Supervision And Control Of The Board Of Supervisors
Page 3

On a motion by Supervisor _____,
seconded by Supervisor _____, the foregoing
resolution was passed and adopted by the Board of Supervisors of the County
of Sacramento, State of California, this 3rd day of September, 2025, by the
following vote, to wit:

AYES: Supervisors,

NOES: Supervisors,

ABSENT: Supervisors,

ABSTAIN: Supervisors,

RECUSAL: Supervisors,
(PER POLITICAL REFORM ACT (§ 18702.5.))

Chair of the Board of Supervisors
of Sacramento County, California

(SEAL)

ATTEST: _____
Clerk, Board of Supervisors

RESOLUTION NO. 2025-0535**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE FISCAL
YEAR 2025-26 FINAL BUDGET FOR SPECIAL DISTRICTS
UNDER CONTROL OF THE BOARD OF SUPERVISORS**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and reserves for the 2025-26 Fiscal Year were prepared and filed; the proposed budget was published, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 3, 2025; and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the Special Districts, whose affairs are under the control of the Board of Supervisors for the fiscal year commencing July 1, 2025; and

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

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for Fiscal Year

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For Special Districts Under Control Of The Board Of Supervisors
Page 2

2025-26 for Special Districts, whose affairs are under control of the Board of Supervisors.

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

(1)	Natomas Fire Protection District Fund No. 229A	\$5,018,607
(2)	County Service Area No. 1, Fund No. 253D; and County Service Area No. 10, Fund No. 257C	\$4,102,958
(3)	Park and Recreation Districts/Areas Funds No. 336A-B, 337A, 337L-P, 338A-B, 338D, 338F, 351A, 560A, 561A, 562A, and 563A	\$59,052,202
(4)	Landscape Maintenance District Fund No. 330D	\$1,345,330
(5)	Community Facilities District Funds No. 105A, 105C, 107A, 130A, 131A, 132A, 140A, and 141A	\$7,896,773
(6)	Mather Public Facilities Financing Plan Funds 136A-B	\$879,256
(7)	Antelope Community Plan Area Funds No. 101A-D	\$6,737,587
(8)	Gold River Station #7 Landscape CFD Fund No. 137A	100,538
(9)	Elk Grove/West Vineyard Plan Area Funds No. 108A-B	\$16,157,262
(10)	Connector Joint Powers Authority Fund No. 028A	\$807,391
(11)	Sacramento County Storm Water Utility District Funds No. 322A, and 322F	\$45,245,978
(12)	Metro Air Park CFD Funds No. 139A, 142A-B, 142D-F and 146A-B	\$75,228,803
(13)	County Library Facilities and Admin Fee Funds 138E and No. 160A	\$8,567,114
(14)	Florin Vineyard No. 1 and No. 2 Funds No.147A-B	\$793,245
(15)	South Sacramento Habitat Conservation Plan Fund No. 029G	\$260,777
(16)	Vineyard Library Fund No. 138C	\$1,473,494

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

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget For Special Districts Under Control Of The Board Of Supervisors
Page 3

On a motion by Supervisor Serna, seconded by Supervisor Desmond, the foregoing resolution was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 3rd day of September, 2025, by the following vote, to wit:

AYES: Supervisors Desmond, Hume, Kennedy, Rodriguez, Serna

NOES: None

ABSENT: None

ABSTAIN: None

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



Nichole Lee
ON BEHALF OF
Clerk, Board of Supervisors

Rui Serna
Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS
SEP 03 2025
BY *[Signature]*
Clerk of the Board

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chair of the Board of Supervisors, County of Sacramento on September 3, 2025

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

RESOLUTION NO. 2025-0536**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE FISCAL YEAR 2025-26 FINAL BUDGET OF THE SACRAMENTO COUNTY PUBLIC FACILITIES FINANCING CORPORATION**

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

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2025-26 Fiscal Year were prepared and filed; the proposed budget was published, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 2900 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said proposed budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings beginning on September 3, 2025; and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the Sacramento County Public Facilities Financing Corporation, whose affairs are under the control of the Board of Supervisors, for the fiscal year commencing July 1, 2025; and

WHEREAS, the proposed budget document as adjusted by the Board of Supervisors at the conclusion of the budget hearings contains the specific requirements of Government Code Section 29089 and shall be caused to be published by the Director of Finance to reflect said adjustments which

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget Of The Sacramento County Public-Facilities Financing Corporation
Page 2

document is adopted by reference, as provided for by Government Code Section 29090.

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the final budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted final budget for Fiscal Year 2025-26 for the Sacramento County Public Facilities Financing Corporation, whose affairs are under the control of the Board of Supervisors. The total appropriations for expenditures and inter-fund transfers are:

(1)	Debt Service Funds No. 280A, 301A, and 307A	\$17,145,432

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

Resolution Of The Board Of Supervisors Of The County Of Sacramento, State Of California, Adopting The Fiscal Year 2025-26 Final Budget Of The Sacramento County Public Facilities Financing Corporation
Page 3

On a motion by Supervisor Serna, seconded by Supervisor Desmond, the foregoing resolution was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 3rd day of September, 2025, by the following vote, to wit:

AYES: Supervisors Desmond, Hume, Kennedy, Rodriguez, Serna

NOES: None

ABSENT: None

ABSTAIN: None

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



TEST: Nichole Lee ON BEHALF OF
Clerk, Board of Supervisors


Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS
SEP 03 2025
BY: [Signature]
Clerk of the Board

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chair of the Board of Supervisors, County of Sacramento on September 3, 2025
By: [Signature]
Deputy Clerk, Board of Supervisors

RESOLUTION NO. WA-3190**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE SACRAMENTO COUNTY WATER AGENCY
ADOPTING THE FISCAL YEAR 2025-26 FINAL BUDGET**

WHEREAS, all necessary estimates of Revenues, Expenditures, Inter-fund Transfers, and Reserves for the 2025-26 Fiscal Year were prepared and filed; the recommended budget was published, and hearings thereon were noticed and held as required by Chapter I of Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from and increases or additions to said recommended budget as it deemed advisable, all such increases or additions having been proposed in writing and filed with the Board of Directors prior to the conclusion of said hearings beginning on September 3, 2025; and

WHEREAS, all proceedings required by law have been duly had and regularly taken concerning the adoption of the budget for the Sacramento County Water Agency for the fiscal year commencing July 1, 2025; and

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

NOW, THEREFORE, IT IS RESOLVED AND ORDERED that the amounts as set forth in the budget document for Expenditures, Revenues, Reserves and Inter-fund Transfers are the adopted budget for the Sacramento County Water Agency for Fiscal Year 2025-26, for each and every operating fund zone of said Sacramento County Water Agency whose affairs and finances are under the supervision and control of the Board of Directors. The total

Resolution Of The Board Of Directors Of The Sacramento County Water Agency
Adopting The Fiscal Year 2025-26 Final Budget
Page 2

appropriations for expenditures and inter-fund transfers (all zones) are
\$221,112,032.

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

On a motion by Director Serna, seconded by Director Desmond, the foregoing resolution was passed and adopted by the Board of Directors of SACRAMENTO COUNTY WATER AGENCY this 3rd day of September, 2025, by the following vote, to wit:

AYES: Directors Desmond, Hume, Kennedy, Rodriguez, Serna

NOES: None

ABSENT: None

ABSTAIN: None

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



Nichole Lee
ON BEHALF OF
Clerk, Board of Directors

[Signature]
Chair of the Board of Directors
Sacramento County Water Agency
Sacramento County, California

FILED
BOARD OF DIRECTORS

SEP 03 2025

[Signature]
Clerk of the Board

In accordance with Section 26103 of the Government Code of the State of California a copy of the document has been delivered to the Chair on September 3, 2025

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

County of Sacramento

Fiscal Year 2024-25 Adopted Budget to FY 2025-26 Adopted Budget Appropriations Comparisons

		TOTAL APPROPRIATIONS			
Fund	Budget Unit - Name	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	Changes from FY 2024-25 Adopted Budget	% Change from FY 2024-25 Adopted Budget
General Fund					
Elected Officials					
001A	3610000BU - Assessor	23,323,143	23,952,667	629,524	2.7%
001A	4050000BU - Board of Supervisors	5,759,931	5,937,990	178,059	3.1%
001A	5800000BU - District Attorney	126,556,390	131,172,476	4,616,086	3.6%
001A	7400000BU - Sheriff	684,848,567	700,210,983	15,362,416	2.2%
Subtotal - ELECTED OFFICIALS		840,488,031	861,274,116	20,786,085	2.5%
General Government					
001A	4010000BU - Clerk of the Board	4,672,959	4,560,492	(112,467)	(2.4%)
001A	4210000BU - Civil Service Commission	549,983	570,114	20,131	3.7%
001A	4810000BU - County Counsel	7,889,869	7,700,179	(189,690)	(2.4%)
001A	5110000BU - Financing-Transfers/Reimbursement	26,121,851	18,946,138	(7,175,713)	(27.5%)
001A	5730000BU - County Executive Cabinet	6,928,663	7,123,108	194,445	2.8%
001A	5770000BU - Non-Departmental Costs/General Fund	25,129,020	25,714,201	585,181	2.3%
001A	5980000BU - Appropriation For Contingency	14,492,295	8,657,810	(5,834,485)	(40.3%)
Subtotal - GENERAL GOVERNMENT		85,784,640	73,272,042	(12,512,598)	(14.6%)
Administrative Services					
001A	3230000BU - Department Of Finance	41,853,458	41,931,179	77,721	0.2%
001A	3240000BU - County Clerk/Recorder	12,838,403	12,708,439	(129,964)	(1.0%)
001A	4410000BU - Voter Registration And Elections	17,656,324	18,276,626	620,302	3.5%
001A	5710000BU - Data Processing-Shared Systems	27,511,303	26,372,168	(1,139,135)	(4.1%)
001A	5740000BU - Office of Compliance	0	0	0	0.0%
001A	5920000BU - Contribution To LAFCO	269,380	282,850	13,470	5.0%
001A	6050000BU - Personnel Services	21,522,462	19,518,308	(2,004,154)	(9.3%)
001A	7090000BU - Emergency Services	10,328,903	8,899,924	(1,428,979)	(13.8%)
Subtotal - ADMINISTRATIVE SERVICES		131,980,233	127,989,494	(3,990,739)	(3.0%)
Social Services					
001A	5810000BU - Child Support Services	48,011,653	48,961,825	950,172	2.0%
001A	5820000BU - Homeless Services and Housing	56,454,951	60,787,221	4,332,270	7.7%
001A	7200000BU - Health Services	849,713,924	899,628,111	49,914,187	5.9%
001A	7250000BU - IHSS Provider Payments	154,654,090	169,764,875	15,110,785	9.8%
001A	7270000BU - Health - Medical Treatment Payments	2,091,350	783,432	(1,307,918)	(62.5%)
001A	7410000BU - Correctional Health Services	126,555,538	147,046,784	20,491,246	16.2%
001A	7800000BU - Child, Family and Adult Services	309,506,999	301,785,373	(7,721,626)	(2.5%)
001A	8100000BU - Human Assistance-Administration	360,186,915	373,601,574	13,414,659	3.7%
001A	8700000BU - Human Assistance-Aid Payments	474,092,108	516,830,973	42,738,865	9.0%
Subtotal - SOCIAL SERVICES		2,381,267,528	2,519,190,168	137,922,640	5.8%
Community Services					
001A	3210000BU - Agricultural Comm-Sealer Of Wts & Meas	5,935,617	5,956,093	20,476	0.3%
001A	3220000BU - Animal Care Services	15,136,952	15,569,830	432,878	2.9%
001A	3260000BU - Wildlife Services	195,000	183,047	(11,953)	(6.1%)
001A	3310000BU - Cooperative Extension	598,899	626,379	27,480	4.6%

County of Sacramento

Fiscal Year 2024-25 Adopted Budget to FY 2025-26 Adopted Budget Appropriations Comparisons

		TOTAL APPROPRIATIONS			
Fund	Budget Unit - Name	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	Changes from FY 2024-25 Adopted Budget	% Change from FY 2024-25 Adopted Budget
001A	5720000BU - Community Development	30,261,182	31,868,486	1,607,304	5.3%
001A	6400000BU - Regional Parks	30,582,732	29,575,719	(1,007,013)	(3.3%)
Subtotal - COMMUNITY SERVICES		82,710,382	83,779,554	1,069,172	1.3%
Public Safety And Justice					
001A	4522000BU - Contribution To The Law Library	311,401	312,991	1,590	0.5%
001A	4610000BU - Coroner	11,545,224	11,169,268	(375,956)	(3.3%)
001A	5020000BU - Court / Non-Trial Court Operations	10,164,726	10,177,373	12,647	0.1%
001A	5040000BU - Court / County Contribution	24,468,756	24,468,756	0	0.0%
001A	5050000BU - Court Paid County Services	2,397,525	2,475,995	78,470	3.3%
001A	5510000BU - Conflict Criminal Defenders	12,097,220	13,654,222	1,557,002	12.9%
001A	5660000BU - Grand Jury	393,323	369,201	(24,122)	(6.1%)
001A	5750000BU - Justice Planning, Analytics and Coordination	236,840	257,505	20,665	8.7%
001A	5780000BU - Office of Inspector General	182,234	182,234	0	0.0%
001A	6700000BU - Probation	208,059,245	206,543,992	(1,515,253)	(0.7%)
001A	6910000BU - Public Defender	59,743,707	62,240,960	2,497,253	4.2%
Subtotal - PUBLIC SAFETY AND JUSTICE		329,600,201	331,852,497	2,252,296	0.7%
Total General Fund Dept		3,851,831,015	3,997,357,871	145,526,856	3.8%
General Government					
001A	5700000BU - Non-Departmental Revenues/General Fund	0	0	0	0.0%
Subtotal - GENERAL GOVERNMENT		0	0	0	0.0%
TOTAL GENERAL FUND		3,851,831,015	3,997,357,871	145,526,856	3.8%
Non-General Fund					
Elected Officials					
001P	7409000BU - SSD DOJ Asset Forfeiture	1,423,795	478,826	(944,969)	(66.4%)
001R	5800001BU - District Attorney-Restricted Revenues	11,264,524	9,219,208	(2,045,316)	(18.2%)
001S	7408000BU - SSD Restricted Revenue	22,683,252	21,667,844	(1,015,408)	(4.5%)
054A	7400001BU - Jail Industries	382,663	408,167	25,504	6.7%
Subtotal - ELECTED OFFICIALS		35,754,234	31,774,045	(3,980,189)	(11.1%)
General Government					
001F	5060000BU - Community Investment Program	65,543	0	(65,543)	(100.0%)
001G	5790000BU - Neighborhood Revitalization	4,132,732	1,299,732	(2,833,000)	(68.6%)
001J	7460000BU - Public Safety Sales Tax	173,062,330	175,204,175	2,141,845	1.2%
001K	7480000BU - 1991 Realignment	411,628,761	432,130,379	20,501,618	5.0%
001M	7440000BU - 2011 Realignment	441,547,718	424,806,160	(16,741,558)	(3.8%)
015A	4060000BU - Transient-Occupancy Tax	5,364,838	5,216,438	(148,400)	(2.8%)
016A	5940000BU - Teeter Plan	49,332,237	53,435,156	4,102,919	8.3%
030A	9030000BU - Interagency Procurement	3,880,277	0	(3,880,277)	(100.0%)
101A	3070000BU - Antelope Public Facilities Financing Plan	4,076,967	6,737,587	2,660,620	65.3%
105A	2870000BU - Laguna Crk/Elliott Rch CFD No. 1	5,476,933	5,183,518	(293,415)	(5.4%)
107A	3090000BU - Laguna Community Facilities District	299,781	288,618	(11,163)	(3.7%)
108A	2840000BU - Vineyard Public Facilities Financing Plan	14,514,850	17,630,756	3,115,906	21.5%

County of Sacramento

Fiscal Year 2024-25 Adopted Budget to FY 2025-26 Adopted Budget Appropriations Comparisons

		TOTAL APPROPRIATIONS			
Fund	Budget Unit - Name	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	Changes from FY 2024-25 Adopted Budget	% Change from FY 2024-25 Adopted Budget
118A	1182880BU - Florin Road Capital Project	461,163	479,916	18,753	4.1%
130A	1300000BU - Laguna Stonelake CFD	378,951	310,325	(68,626)	(18.1%)
131A	1310000BU - Park Meadows CFD-Bond Proceeds	200,413	231,170	30,757	15.3%
132A	1320000BU - Mather Landscape Maint CFD	523,958	318,436	(205,522)	(39.2%)
136A	1360000BU - Mather PFFP	839,551	879,256	39,705	4.7%
138D	1430000BU - North Vineyard Station Specific Plan	6,139,428	6,015,704	(123,724)	(2.0%)
138E	1600000BU - Countywide Library Facilities	6,940,828	8,567,114	1,626,286	23.4%
139A	1390000BU - Metro Air Park 2001 CFD 2000-1	36,039,865	41,224,578	5,184,713	14.4%
140A	1400000BU - McClellan CFD 2004-1	972,605	1,014,296	41,691	4.3%
142A	1420000BU - Metro Air Park Services Tax	1,395,542	1,399,978	4,436	0.3%
144A	1440000BU - North Vineyard Station CFDs	6,055,486	5,756,247	(299,239)	(4.9%)
145A	1450000BU - Florin Vineyard Comm Plan	6,896,678	9,737,368	2,840,690	41.2%
146A	1460000BU - Metro Air Park Impact Fees	41,056,595	32,604,247	(8,452,348)	(20.6%)
147A	1470000BU - Florin Vineyard No. 1 CFD 2016-2	725,916	793,245	67,329	9.3%
257C	2857000BU - CSA No. 10	576,009	764,967	188,958	32.8%
277A	9277000BU - Fixed Asset Revolving	3,841,576	0	(3,841,576)	(100.0%)
280A	9280000BU - Juvenile Courthouse Project-Debt Service	2,627,516	2,658,316	30,800	1.2%
282A	9282000BU - 2004 Pension Obligation Bond-Debt Service	151,428,958	130,489,874	(20,939,084)	(13.8%)
301A	3011000BU - 2020 Refunding COPs-Debt Service	4,202,081	4,050,495	(151,586)	(3.6%)
307A	9307001BU - 2018 Refunding COPs-Debt Service	10,349,513	10,436,621	87,108	0.8%
313A	9313000BU - Pension Obligation Bond-Debt Service	398,724	0	(398,724)	(100.0%)
Subtotal - GENERAL GOVERNMENT		1,395,434,323	1,379,664,672	(15,769,651)	(1.1%)
Administrative Services					
001Q	3241000BU - Clerk/Recorder Fees	8,108,403	7,888,439	(219,964)	(2.7%)
001R	7091000BU - OES-Restricted Revenues	440,181	401,859	(38,322)	(8.7%)
007A	3100000BU - Capital Construction	166,033,018	174,045,321	8,012,303	4.8%
011A	6310000BU - County Library	1,415,816	1,358,411	(57,405)	(4.1%)
021D	2180000BU - Technology Cost Recovery Fee	1,808,275	2,860,834	1,052,559	58.2%
031A	7600000BU - Department of Technology	141,391,028	151,864,008	10,472,980	7.4%
034A	2070000BU - Fixed Assets-Heavy Equipment	11,673,281	13,558,952	1,885,671	16.2%
035A	7000000BU - General Services	208,938,444	215,548,684	6,610,240	3.2%
036G	7080000BU - General Services-Capital Outlay	21,701,152	12,195,346	(9,505,806)	(43.8%)
037A	3910000BU - Liability/Property Insurance	49,603,637	46,064,305	(3,539,332)	(7.1%)
038A	3920000BU - Dental Insurance	17,800,000	17,800,000	0	0.0%
039A	3900000BU - Workers Compensation Insurance	41,829,864	39,077,853	(2,752,011)	(6.6%)
040A	3930000BU - Unemployment Insurance	1,385,616	1,452,466	66,850	4.8%
056A	7990000BU - Parking Enterprise	4,140,446	4,918,341	777,895	18.8%
059A	7020000BU - Regional Radio Communications System	6,233,072	6,110,838	(122,234)	(2.0%)
060A	7860000BU - Board Of Retirement	21,901,486	11,928,691	(9,972,795)	(45.5%)
Subtotal - ADMINISTRATIVE SERVICES		704,403,719	707,074,348	2,670,629	0.4%
Social Services					
001I	7290000BU - Mental Health Services Act	146,348,106	113,041,941	(33,306,165)	(22.8%)
001R	5820800BU - HSH Restricted Revenues	0	2,388,582	2,388,582	0.0%

County of Sacramento

Fiscal Year 2024-25 Adopted Budget to FY 2025-26 Adopted Budget Appropriations Comparisons

		TOTAL APPROPRIATIONS			
Fund	Budget Unit - Name	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	Changes from FY 2024-25 Adopted Budget	% Change from FY 2024-25 Adopted Budget
001R	7208000BU - Health Svcs-Restricted Revenues	61,653,335	49,476,488	(12,176,847)	(19.8%)
001R	7809900BU - Child, Family Adult-Restricted Revenues	15,679,667	10,885,314	(4,794,353)	(30.6%)
001R	8100800BU - Human Assistance-Restricted Revenues	405,997	381,072	(24,925)	(6.1%)
001U	7209000BU - Patient Care Revenue	278,001,117	359,639,881	81,638,764	29.4%
010B	3350000BU - Environmental Management	24,490,738	25,083,910	593,172	2.4%
010C	3351000BU - EMD Special Program Funds	431,000	441,000	10,000	2.3%
013A	7210000BU - First 5 Sacramento Commission	22,146,121	2,715,222	(19,430,899)	(87.7%)
Subtotal - SOCIAL SERVICES		549,156,081	564,053,410	14,897,329	2.7%
Sanitation Districts					
261A	3028000BU - Sacramento Regional Sanitation District	80,231,651	0	(80,231,651)	(100.0%)
267A	3005000BU - Sacramento Area Sewer District	55,371,231	0	(55,371,231)	(100.0%)
Subtotal - SANITATION DISTRICTS		135,602,882	0	(135,602,882)	(100.0%)
Community Services					
001R	3220800BU - Animal Care-Restricted Revenues	458,590	746,371	287,781	62.8%
001R	6410000BU - Parks-Restricted Revenues	2,493,842	2,124,656	(369,186)	(14.8%)
002A	6460000BU - Fish And Game Propagation	10,407	4,956	(5,451)	(52.4%)
005A	2900000BU - Roads	310,695,344	325,872,814	15,177,470	4.9%
005B	2960000BU - Department of Transportation	73,441,009	79,214,953	5,773,944	7.9%
006A	6570000BU - Park Construction	29,474,755	25,310,809	(4,163,946)	(14.1%)
018A	6470000BU - Golf	12,769,629	13,891,117	1,121,488	8.8%
020A	3870000BU - Economic Development	77,024,956	48,166,642	(28,858,314)	(37.5%)
021A	2150000BU - Building Inspection	24,364,396	25,410,700	1,046,304	4.3%
021E	2151000BU - Development and Code Services	74,935,059	79,452,388	4,517,329	6.0%
023A	3830000BU - Affordability Fee	7,980,210	7,368,620	(611,590)	(7.7%)
025P	2910000BU - SCTDF Capital Fund	29,074,895	49,568,458	20,493,563	70.5%
026A	2140000BU - Transportation-Sales Tax	98,354,336	137,880,770	39,526,434	40.2%
028A	2800000BU - Connector Joint Powers Authority	657,135	807,391	150,256	22.9%
029G	0290007BU - South Sacramento Conservation Agency Admin	257,500	260,777	3,277	1.3%
041A	3400000BU - Airport System	634,497,961	650,021,018	15,523,057	2.4%
041B	3480000BU - Airport-Cap Outlay	511,616,976	517,586,776	5,969,800	1.2%
050A	2240000BU - Solid Waste Commercial Program	5,980,448	4,221,929	(1,758,519)	(29.4%)
051A	2200000BU - Solid Waste Enterprise	216,760,302	198,014,148	(18,746,154)	(8.6%)
068A	2930000BU - Rural Transit Program	3,123,156	3,316,156	193,000	6.2%
137A	1370000BU - Gold River Station #7 Landscape CFD	74,981	100,538	25,557	34.1%
141A	1410000BU - Sacramento County LM CFD 2004-2	510,298	550,410	40,112	7.9%
229A	2290000BU - Natomas Fire District	5,264,855	5,018,607	(246,248)	(4.7%)
253D	2530000BU - CSA No. 1	3,335,981	3,337,991	2,010	0.1%
314A	2810000BU - Water Agency Zone 11 - Drainage Infrastructure	30,258,600	24,897,800	(5,360,800)	(17.7%)
318A	3044000BU - Water Agency Zone 13	2,756,263	2,768,728	12,465	0.5%
320A	3050000BU - Water Agency Enterprise	245,162,409	193,445,504	(51,716,905)	(21.1%)
322A	3220001BU - Water Resources	48,078,577	45,245,978	(2,832,599)	(5.9%)
330A	3300000BU - Landscape Maintenance District	1,243,749	1,345,330	101,581	8.2%
336A	9336100BU - Mission Oaks Recreation And Park District	7,737,364	8,007,547	270,183	3.5%

County of Sacramento

Fiscal Year 2024-25 Adopted Budget to FY 2025-26 Adopted Budget Appropriations Comparisons

		TOTAL APPROPRIATIONS			
Fund	Budget Unit - Name	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget	Changes from FY 2024-25 Adopted Budget	% Change from FY 2024-25 Adopted Budget
336B	9336001BU - Mission Oaks Maint/Improvement Dist	1,523,774	1,798,080	274,306	18.0%
337A	9337000BU - Carmichael Recreation And Park District	18,935,519	28,482,180	9,546,661	50.4%
338A	9338000BU - Sunrise Recreation And Park District	15,647,910	17,935,231	2,287,321	14.6%
338B	9338001BU - Antelope Assessment	890,471	1,086,553	196,082	22.0%
338D	9338005BU - Citrus Heights Assessment Districts	116,000	144,302	28,302	24.4%
338F	9338006BU - Foothill Park	1,290,348	1,500,000	209,652	16.2%
351A	3516494BU - Del Norte Oaks Park District	3,800	3,800	0	0.0%
560A	6491000BU - CSA No.4B-(Wilton-Cosumnes)	25,148	21,766	(3,382)	(13.4%)
561A	6492000BU - CSA No.4C-(Delta)	47,987	48,157	170	0.4%
562A	6493000BU - CSA No.4D-(Herald)	9,548	8,086	(1,462)	(15.3%)
563A	6494000BU - County Parks CFD 2006-1	16,500	16,500	0	0.0%
Subtotal - COMMUNITY SERVICES		2,496,900,988	2,505,004,537	8,103,549	0.3%
Public Safety And Justice					
001R	5528000BU - Dispute Resolution-Restricted Revenues	971,673	1,064,580	92,907	9.6%
001R	6708000BU - Probation-Restricted Revenues	15,350,974	14,279,222	(1,071,752)	(7.0%)
Subtotal - PUBLIC SAFETY AND JUSTICE		16,322,647	15,343,802	(978,845)	(6.0%)
TOTAL NON-GENERAL FUND		5,333,574,874	5,202,914,814	(130,660,060)	(2.4%)
GRAND TOTAL		9,185,405,889	9,200,272,685	14,866,796	0.2%



State Schedules

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State Controller Schedules		County of Sacramento					Schedule 1	
County Budget Act		All Funds Summary						
		Fiscal Year 2025-26						
Fund Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
Governmental Funds								
General Fund	\$ 241,492,453	\$ 54,607,727	\$ 5,452,760,681	\$ 5,748,860,861	\$ 5,643,590,155	\$ 105,270,706	\$ 5,748,860,861	
Special Revenue Funds	239,267,969	639,958	556,790,956	796,698,883	790,029,774	6,669,109	796,698,883	
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	\$ 55,247,685	\$ 6,287,582,015	\$ 6,950,830,139	\$ 6,838,890,324	\$ 111,939,815	\$ 6,950,830,139	
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	\$ 112,115,386	\$ 8,242,573,342	\$ 9,115,374,071	\$ 8,528,180,448	\$ 587,193,623	\$ 9,115,374,071	

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	\$ 30,657,149	\$ 3,896,592,618	\$ 4,019,944,025	\$ 3,997,357,871	\$ 22,586,154	\$ 4,019,944,025	
Neighborhood Revitalization	1,092,732	--	207,000	1,299,732	1,299,732	--	1,299,732	
Mental Health Services Act	33,967,422	--	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	\$ 54,607,727	\$ 5,452,760,681	\$ 5,748,860,861	\$ 5,643,590,155	\$ 105,270,706	\$ 5,748,860,861	
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	165,129,276	326,675,664	325,872,814	802,850	326,675,664	
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	
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	

Governmental Funds Summary (Schedule 2)

Summary Schedules

State Controller Schedules		County of Sacramento Governmental Funds Summary Fiscal Year 2025-26					Schedule 2	
County Budget Act		Total Financing Sources					Total Financing Uses	
Fund Name	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
							6	8
1	2	3	4	5	6	7		
Special Revenue Funds								
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	\$ 556,790,956	\$ 796,698,883	\$ 790,029,774	\$ 6,669,109	\$	\$ 796,698,883
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								
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	\$ 55,247,685	\$ 6,287,582,015	\$ 6,950,830,139	\$ 6,838,890,324	\$ 111,939,815	\$	\$ 6,950,830,139
Appropriations Limit	\$ 3,671,850,705							
Appropriations Subject to Limit	\$ 1,053,715,961							

Fund Balance - Governmental Funds (Schedule 3)
Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 3	
County Budget Act		Fund Balance - Governmental Funds				Actual	
		Fiscal Year 2025-26				Estimated	
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	
Building Inspection	6,718,264	---	5,833,764	---		884,500	

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				Actual Estimated	
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		
Special Revenue Funds							
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	601,240	91,340,387		
Assigned - Cash Flow	32,421,527	---	---	---	---	32,421,527		
Assigned - Imprest Cash	513,650	51,929	51,929	---	---	461,721		
Assigned - Audit Report Paybacks	---	---	---	19,251,687	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	7,132,107	---	---	19,255,716		
Assigned - Service Stability	90,639,816	---	10,017,980	---	---	80,621,836		
Assigned - American River Parkway Homeless Reserve	5,000,000	4,077,019	4,077,019	---	---	922,981		
Assigned - ARPA Administration	7,829,128	4,247,311	4,247,311	---	---	3,581,817		
Assigned - ARPA CBO Capacity Building	6,949,151	4,998,561	4,998,561	---	---	1,950,590		
Nonspendable - Loan Buyout (Teeter Plan)	2,685,709	132,242	132,242	---	---	2,553,467		
Nonspendable - Tax Loss (Teeter Plan)	7,574,509	---	---	2,615,303	2,615,303	10,189,812		
Nonspendable - Teeter Delinquencies	737,604	---	---	117,924	117,924	855,528		
Total General Fund	\$ 271,578,064	\$ 20,639,169	\$ 30,657,149	\$ 22,586,154	\$ 22,586,154	\$ 263,507,069		
Mental Health Services Act								
Restricted - Prudent Reserve	\$ 13,196,792	---	\$ ---	---	---	\$ 13,196,792		
Restricted - Comm Services and Supports	13,867,403	---	---	11,306,702	11,306,702	25,174,105		
Restricted - Prevention and Early Intervention	4,082,067	---	---	5,910,969	5,910,969	9,993,036		
Restricted - Projects – Innovation	22,413,299	---	---	698,733	698,733	23,112,032		
Restricted - Activities– Workforce and Training	---	---	---	2,086,040	2,086,040	2,086,040		
Restricted - Projects – Technological Needs	498,656	---	---	2,213,607	2,213,607	2,712,263		
Total Mental Health Services Act	\$ 54,058,217	\$ ---	\$ ---	\$ 22,216,051	\$ 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	5,488,777	687,682	687,682	687,682	
Restricted - Public Health	1,737,016	1,737,016	1,737,016	2,327,652	2,327,652	2,327,652	
Restricted - Mental Health	22,586,453	4,264,497	4,264,497	---	---	18,321,956	
Total 1991 Realignment	\$	11,490,290	\$	11,490,290	\$	21,337,290	
2011 Realignment							
Restricted - Youthful Offender Block Grant	3,696,138	3,259,089	3,259,089	1,362,608	1,362,608	1,799,657	
Restricted - Local Innovation	2,204,651	---	---	1,330,000	1,330,000	3,534,651	
Restricted - Protective Services	---	---	---	141,126	141,126	141,126	
Restricted - Comm Corrections Planning	794,524	246,407	246,407	---	---	548,117	
Restricted - AB 109 Comm Corrections	19,644,415	4,518,573	4,518,573	---	---	15,125,842	
Restricted - District Attorney and Public Defender	1,608,158	352,382	352,382	---	---	1,255,776	
Restricted - Juvenile Justice Crime Prevention	5,317,980	---	---	1,507,256	1,507,256	6,825,236	
Restricted - Juvenile Probation Activities	901,023	---	---	---	---	901,023	
Restricted - Juvenile Reentry Grant	---	---	---	864,044	864,044	864,044	
Total 2011 Realignment	\$	8,376,451	\$	8,376,451	\$	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		
1	2	3	4	5	6	7	
General Fund							
Clerk/Recorder Fees							
Restricted - Modernization Fees	\$ 10,296,533	\$ 1,456,174	\$ 1,456,174	\$ ---	\$ ---	\$ 8,840,359	
Restricted - Micrographics Fees	5,528,388	---	---	309,353	309,353	5,837,741	
Restricted - Hours Fees	916,280	202,912	202,912	---	---	713,368	
Restricted - Index Fees	912,461	201,671	201,671	---	---	710,790	
Restricted - E-Recording Fees	4,042,258	---	---	298,004	298,004	4,340,262	
Restricted - Vital Health Statistics Fees	563,867	---	---	154,747	154,747	718,614	
Total Clerk/Recorder Fees	\$ 22,259,787	\$ 1,860,757	\$ 1,860,757	\$ 762,104	\$ 762,104	\$ 21,161,134	
Restricted Revenues Fund for Departments							
Restricted - Future Planned Programs	17,896,476	1,788,582	1,788,582	222,401	222,401	16,330,295	
Total Restricted Revenues Fund for Departments	\$ 17,896,476	\$ 1,788,582	\$ 1,788,582	\$ 222,401	\$ 222,401	\$ 16,330,295	
Patient Care Revenue							
Fund Balance Reserved	\$ 13,061,338	\$ ---	\$ ---	\$ 51,254,648	\$ 51,254,648	\$ 64,315,986	
Total Patient Care Revenue	\$ 13,061,338	\$ ---	\$ ---	\$ 51,254,648	\$ 51,254,648	\$ 64,315,986	
Golf							
Restricted - Future Services	4,163,337	434,498	434,498	---	---	3,728,839	
Total Golf	\$ 4,163,337	\$ 434,498	\$ 434,498	\$ ---	\$ ---	\$ 3,728,839	
Total General Fund	\$ 446,996,354	\$ 44,589,747	\$ 54,607,727	\$ 105,270,706	\$ 105,270,706	\$ 497,659,333	
Special Revenue Funds							
Fish And Game Propagation							
Restricted - Future Services	\$ 14,377	\$ ---	\$ ---	\$ 7,438	\$ 7,438	\$ 21,815	
Total Fish And Game Propagation	\$ 14,377	\$ ---	\$ ---	\$ 7,438	\$ 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	\$ 2,850	\$ ---	\$ ---	\$ 3,200,000	
Restricted - Working Capital	11,297,150	---	---	802,850	802,850	12,100,000	
Total Roads	\$ 14,500,000	\$ 2,850	\$ 2,850	\$ 802,850	\$ 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	1,970,717	7,948,995	
Restricted - EMD-Admin	17,040	---	---	21,831	21,831	38,871	
Restricted - EMD-Hazardous Materials	3,957,228	285,966	285,966	---	---	3,671,262	
Total Environmental Management	\$ 9,952,546	\$ 285,966	\$ 285,966	\$ 1,992,548	\$ 1,992,548	\$ 11,659,128	
EMD Special Program Funds							
Restricted - Regional Water Quality Fund	354,204	---	---	13,154	13,154	367,358	
Restricted - EMD Well Restoration	186,576	77,563	77,563	---	---	109,013	
Restricted - Singe Wall UST	190,989	24,509	24,509	---	---	166,480	
Restricted - Local Primary Agency	---	---	---	137	137	137	
Restricted - Future Services	---	---	---	15,106	15,106	15,106	
Total EMD Special Program Funds	\$ 731,769	\$ 102,072	\$ 102,072	\$ 28,397	\$ 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	\$ 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	4,107	242,771		
Restricted - Mather Contingency 2008 TX	8,485,344	---	---	102,041	102,041	8,587,385		
Restricted - Mather Contingency	5,713,800	---	---	99,715	99,715	5,813,515		
Total Economic Development	\$ 27,683,175	\$ ---	\$ ---	\$ 455,863	\$ 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	\$ 249,070	\$ ---	\$ ---	\$ 558,764		
Total Technology Cost Recovery Fee	\$ 807,834	\$ 249,070	\$ 249,070	\$ ---	\$ ---	\$ 558,764		
Development And Code Services								
Restricted - Construction Mgmt and Inspection Div	8,529,255	---	---	628,221	628,221	9,157,476		
Total Development And Code Services	\$ 8,529,255	\$ ---	\$ ---	\$ 628,221	\$ 628,221	\$ 9,157,476		

Obligated Fund Balances - By Governmental Funds (Schedule 4)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 4	
County Budget Act		Obligated Fund Balances - By Governmental Funds					
		Fiscal Year 2025-26					
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
Special Revenue Funds							
SCTDF Capital Fund							
Restricted - Future Construction	\$ 54,449,777	\$ ---	\$ ---	\$ ---	\$ ---	\$ 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	\$ 2,753,792	\$ 11,322,768	
Total Solid Waste Commercial Program	\$ 8,568,976	\$ ---	\$ ---	\$ 2,753,792	\$ 2,753,792	\$ 11,322,768	
Total Special Revenue Funds	\$ 159,913,567	\$ 639,958	\$ 639,958	\$ 6,669,109	\$ 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	
Total Governmental Funds							
Total Governmental Funds	\$ 607,132,259	\$ 45,229,705	\$ 55,247,685	\$ 111,939,815	\$ 111,939,815	\$ 663,824,389	

Summary of Additional Financing Sources by Source and Fund - Governmental 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	\$ 678,058,266		
Semi-Discretionary Reimbursements	1,019,598,697	1,031,526,781	1,031,894,307	1,031,894,307		1,031,894,307
Taxes	837,229,422	900,605,926	926,515,673	926,515,673		926,515,673
Licenses, Permits & Franchises	76,196,973	81,972,665	82,895,463	82,895,463		82,895,463
Fines, Forfeitures & Penalties	24,612,126	25,212,486	23,311,311	23,311,311		23,311,311
Revenue from Use Of Money & Property	227,500,577	211,307,935	169,035,619	169,035,619		169,035,619
Intergovernmental Revenues	2,448,455,565	2,684,086,215	2,920,285,605	2,920,285,605		2,920,285,605
Charges for Services	300,705,717	329,028,878	362,653,616	362,653,616		362,653,616
Miscellaneous Revenues	90,643,136	66,171,854	91,817,666	91,817,666		91,817,666
Other Financing Sources	564,778	678,289	21,000	21,000		21,000
Residual Equity Transfer In	21,036	23,917	1,093,489	1,093,489		1,093,489
Total Summarization by Source		\$ 5,407,093,701	\$ 5,875,763,779	\$ 6,277,574,995	\$ 6,287,582,015	
Summarization by Fund						
General Fund	\$ 3,349,818,579	\$ 3,684,760,591	\$ 3,896,585,598	\$ 3,896,592,618		
Community Investment Program	---	66,234	---	---		---
Neighborhood Revitalization	4,344	130,000	207,000	207,000		207,000
Mental Health Services Act	140,899,549	138,690,444	101,290,870	101,290,870		101,290,870
Public Safety Sales Tax	170,585,049	171,011,013	175,204,175	175,204,175		175,204,175
1991 Realignment	402,400,923	410,082,317	387,122,270	387,122,270		387,122,270
2011 Realignment	425,713,179	410,595,688	417,155,114	417,155,114		417,155,114
Sheriff DOJ Asset Forfeiture	102,710	129,261	---	---		---
Clerk/Recorder Fees	11,576,228	3,187,304	2,600,000	2,600,000		2,600,000
Restricted Revenues Fund for Departments	43,479,287	35,836,894	52,788,528	52,788,528		52,788,528
Sheriff Restricted Revenue	10,724,278	11,466,787	9,135,152	9,135,152		9,135,152
Patient Care Revenue	151,790,549	230,152,232	394,839,881	394,839,881		394,839,881

Summary of Additional Financing Sources by Source and Fund - Governmental 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	9,713	9,713	
Roads	128,305,656	163,614,865	155,129,276	155,129,276	165,129,276	
Department of Transportation	68,083,216	67,418,630	73,774,172	73,774,172	73,774,172	
Parks Construction	6,108,437	6,106,604	12,054,974	12,054,974	12,054,974	
Capital Construction	50,516,799	55,798,604	87,340,740	87,340,740	87,340,740	
Environmental Management	24,193,871	25,438,212	23,185,486	23,185,486	23,185,486	
EMD Special Program Funds	61,967	94,412	4,350	4,350	4,350	
County Library	1,290,004	1,321,789	1,336,238	1,336,238	1,336,238	
First 5 Sacramento Commission	19,304,703	17,612,005	2,715,222	2,715,222	2,715,222	
Transient Occupancy Tax	4,339,108	3,469,837	3,509,015	3,509,015	3,509,015	
Teeter Plan	38,304,746	42,410,714	49,655,072	49,655,072	49,655,072	
Golf	11,400,036	12,199,009	12,316,058	12,316,058	12,316,058	
Economic Development	33,176,459	39,479,691	30,868,156	30,868,156	30,868,156	
Building Inspection	20,774,781	22,558,852	24,526,200	24,526,200	24,526,200	
Technology Cost Recovery Fee	2,044,523	2,065,977	2,053,000	2,053,000	2,053,000	
Development And Code Services	60,515,461	73,431,697	74,700,234	74,700,234	74,700,234	
Affordability Fee	5,837,836	5,225,341	5,911,699	5,911,699	5,911,699	
SCTDF Capital Fund	18,176,438	17,854,609	17,958,018	17,958,018	17,958,018	
Transportation-Sales Tax	39,578,009	58,154,584	128,838,162	128,838,162	128,838,162	
Interagency Procurement	3,891,893	3,727,653	---	---	---	
Solid Waste Commercial Program	6,370,562	6,112,222	5,475,000	5,475,000	5,475,000	
Jail Industry Trust Fund	228,415	249,688	306,030	306,030	306,030	
Florin Road Capital Project	19,734	18,753	20,000	20,000	20,000	
NVSSP-Library	45,337	25,526	2,000	2,000	2,000	
North Vineyard Station Specific Plan	1,644,341	784,859	34,000	34,000	34,000	

Summary of Additional Financing Sources by Source and Fund - Governmental 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	928,356	
Florin Vineyard Community Plan	5,436,196	3,519,049	25,500	25,500	
2004 Pension Obligation Bond Debt Svc	49,499,223	149,876,014	127,969,736	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	\$ 6,287,582,015

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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	\$
		Inter Cost Recovery				9,461,599	\$
		Operating Trans In	14,516,860	14,928,195	14,678,247		14,678,247
		Mhsa Funds Reimb	127,471,636	131,749,225	113,041,941		113,041,941
		Sheriff Restricted Funding	10,339,573	14,746,367	13,866,792		13,866,792
		Community Corrections Planning	192,230	201,318	246,407		246,407
		Restricted Funding	26,315,948	56,105,391	61,598,968		61,598,968
		Patient Care Revenue (PCR) Reimbursement	118,936,014	233,890,780	359,639,881		359,639,881
		Trans Inter Fund	2,486	30,500	---		---
Total Other Interfund Reimbursements			\$	306,668,615	\$	458,097,522	\$
						572,533,835	\$
							572,540,855

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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							
			\$	66,288,182	\$	70,985,916	\$ 75,764,711
		Realignment 1991 CalWORKS MOE					75,764,711
		Realignment 1991 Chld Pov & Fam Sup	64,367,977	70,694,403	79,954,646		79,954,646
		Realignment 1991 Family Support	45,153,170	41,669,517	38,583,765		38,583,765
		Realignment 1991 Social Services	152,001,793	157,587,145	142,001,179		142,001,179
		Realignment 1991 Mental Health	65,990,994	66,719,969	75,787,977		75,787,977
		Realignment 1991 Health	16,052,791	19,618,492	20,038,101		20,038,101
		Realignment 2011 AB 109	71,185,556	76,552,744	78,069,110		78,069,110
		Realignment 2011	72,576,776	79,818,944	79,987,050		79,987,050
		Realignment 2011 Protect Svc	161,719,006	158,778,942	157,507,312		157,507,312
		Realignment 2011 Behav Hlth	126,412,398	118,064,289	108,996,281		108,996,281
		Public Safety Svc St	177,850,055	171,036,420	175,204,175		175,204,175
Total Semi-Discretionary Reimbursements			\$ 1,019,598,697	\$ 1,031,526,781	\$ 1,031,894,307	\$ 1,031,894,307	
Taxes							
		Prop Tax Cur Sec	\$ 335,412,598	\$ 350,109,195	\$ 369,268,085	\$ 369,268,085	
		Prop Tax Cur Unsec	11,836,697	12,992,918	14,464,256	14,464,256	
		Prop Tax Cur Sup	7,900,437	7,632,312	7,571,358	7,571,358	
		Prop Tax Sec Delinquent	2,596,120	3,080,739	2,443,326	2,443,326	
		Prop Tax Supplemental Del	862,150	665,256	708,384	708,384	
		Prop Tax Unitary	5,527,545	6,092,673	6,404,303	6,404,303	
		Prop Tax In-Lieu of Vehicle License Fee	233,644,943	246,055,680	258,971,737	258,971,737	

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

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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							
			16,920	14,760	19,000	19,000	
			3,353,134	3,360,236	4,506,519	4,506,519	
			---	(555)	---	---	
			---	47,500	---	---	
Total Licenses, Permits & Franchises			\$ 10,620,167	\$ 11,143,695	\$ 11,529,980	\$ 11,529,980	
Fines, Forfeitures & Penalties							
			\$ 2,577,395	\$ 2,260,879	\$ 2,562,715	\$ 2,562,715	
			6,653,743	6,667,408	6,500,000	6,500,000	
			9,292,137	10,705,061	8,836,529	8,836,529	
Total Fines, Forfeitures & Penalties			\$ 18,523,275	\$ 19,633,348	\$ 17,899,244	\$ 17,899,244	
Revenue from Use Of Money & Property							
			\$ 39,649,239	\$ 18,056,083	\$ 12,837,578	\$ 12,837,578	
			772,170	1,050,975	700,000	700,000	
			42,956	36,042	---	---	
			126,042	127,776	100,000	100,000	
			1,000	4,400	9,600	9,600	
			95,004	444,015	402,052	402,052	
			38,996	49,986	78,000	78,000	
Total Revenue from Use Of Money & Property			\$ 40,725,407	\$ 19,769,277	\$ 14,127,230	\$ 14,127,230	
Intergovernmental Revenues							

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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							
			\$	\$	\$	\$	
		Cig Tax Unincorp	831,456	1,185,526	1,720,315	1,720,315	1,720,315
		Home Prop Tax Rel	2,372,881	2,327,968	2,300,000	2,300,000	2,300,000
		State Aid-Other	1,647,949	2,093,729	2,000,000	2,000,000	2,000,000
		Welf Admin St	84,812,498	111,849,772	91,640,509	91,640,509	91,640,509
		Welf Svc St	51,681,578	52,466,790	54,887,463	54,887,463	54,887,463
		Welf St-Calwin	1,682,195	765,660	737,619	737,619	737,619
		Welf St	853,605	3,649,594	10,920,335	10,920,335	10,920,335
		Welf St	32,694,485	36,018,566	41,427,301	41,427,301	41,427,301
		Ccs-Administration	8,326,912	9,102,432	9,499,459	9,499,459	9,499,459
		CCS-Treatment/Therapy	1,602,771	1,094,538	1,816,346	1,816,346	1,816,346
		Medi-Cal Admin State	36,385,218	52,086,938	54,921,806	54,921,806	54,921,806
		Other Health State	5,746,009	7,979,626	15,369,939	15,369,939	15,369,939
		Agriculture St	3,160,913	3,019,135	2,677,973	2,677,973	2,677,973
		Public Defender St	2,999,685	2,879,766	2,709,302	2,709,302	2,709,302
		Veterans Affairs	696,451	838,796	924,413	924,413	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	151,691,176	151,691,176
		State Medi/Cal Revenues	2,640,971	4,148,582	2,661,538	2,661,538	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 - Governmental Funds (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	1,394,121
		Total State Revenue	\$ 341,718,512	\$ 408,497,305	\$ 449,299,615	\$ 449,299,615
Federal Revenues						
		Welf Admin Fed	225,723,121	221,128,598	250,162,788	250,162,788
		Welf Svc Fed	56,900,470	59,467,654	67,085,483	67,085,483
		Welf Fed	139,001,951	161,351,906	190,178,153	190,178,153
		Welf Fed	29,504,588	25,859,656	32,077,243	32,077,243
		Health Federal	71,796,669	80,176,718	84,156,273	84,156,273
		Medi-Care Revenue	62,138	69,093	80,353	80,353
		Construction Fed	63,688	77,568	475,712	475,712
		CARES Act Revenue	---	27,146	504,666	504,666
		ARPA - SLFRF Revenue	20,461,995	17,539,188	26,739,192	26,739,192
		General Fund In Lieu ARPA	---	---	(2,525,293)	(2,525,293)
		Federal Pass-Through Funding	---	915,961	---	---
		Federal Aid - Other Misc Program	21,386,307	15,497,915	19,359,014	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	\$ 668,293,584
Fees or Other Ingovmental						
		In Lieu Taxes-Other	\$ 504,337	\$ 750,000	\$ 1,010,000	\$ 1,010,000
		Miscellaneous Intergovernmental	11,756,727	11,336,158	12,528,771	12,528,771
		Prior Year Intergovernmental - State	8,469,317	30,529,276	2,180,612	2,180,612

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

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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							
			3,807,619	3,585,574	3,981,265	3,981,265	
		Court/Legal Fees					3,981,265
		Research Fees	5,194	6,095	---	---	---
		Miscellaneous Other Fees	700,986	801,564	870,000	870,000	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	1,334,802	1,334,802
		Personnel Svc Fees	18,210,808	19,276,228	24,403,406	24,403,406	24,403,406
		Benefit Admin Svcs Fees	534,254	644,130	18,542	18,542	18,542
		Employment Svcs Fees	2,159,284	2,561,289	275,102	275,102	275,102
		Training Svcs Fees	357,462	567,072	163,645	163,645	163,645
		Dps Department Services Teams	4,053,102	5,607,708	3,529,844	3,529,844	3,529,844
		401A Plan Administration Services	---	---	13,375	13,375	13,375
		Fuel Recovery	---	(81)	---	---	---
		Planning Svc Fees	3,331,922	3,844,926	3,500,000	3,500,000	3,500,000
		Plan Check Fees	552,485	628,889	588,000	588,000	588,000
		Jail Booking Fees	780,720	785,934	559,064	559,064	559,064
		Recreation Svc Chgs	3,488,445	3,632,911	4,649,002	4,649,002	4,649,002
		Transcript Copy Fees	76,032	74,917	60,627	60,627	60,627
		Landscaping Maint Ch	2,160,209	2,283,142	2,291,112	2,291,112	2,291,112
		Treatment Chgs	(700)	(446)	1,000	1,000	1,000
		CCS Assessments	1,300	1,300	---	---	---
		CCS Enrollments	300	---	---	---	---

Summary Schedules

STATE SCHEDULES

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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	184,000	
		Services To Others	1,465,275	1,608,319	1,722,360	1,722,360	
		Services To Public Facilities (P/p/s)	143,561	186,512	210,688	210,688	
		Lease Prop Use Chgs	---	275	---	---	
		Cemetery Svc	33,536	35,914	37,787	37,787	
		Humane Services	---	---	8,000	8,000	
		Microchipping	40	---	---	---	
		Spay Neuter	479	394	---	---	
		Rabies Vaccination	3,809	41,403	150,000	150,000	
		Law Enforcement Svc	9,641,965	9,420,440	9,899,864	9,899,864	
		Svc Fees Other	32,723,950	32,337,677	35,282,103	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 - Governmental Funds (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							
			375	900	---	---	
		EMR Provider Fee					
		Install Services	221,968	223,770	270,000		270,000
Total Charges for Services			\$ 125,455,671	\$ 137,286,043	\$ 141,555,172	\$ 141,555,172	
Miscellaneous Revenues							
			76,576	63,832	166,883		166,883
		Natural Gas Resales	\$	\$	\$		
		Cash Overages	50	(51)	---		---
		Bad Debt Recovery	93,196	81,004	70,000		70,000
		Aid Pmt Recoveries	682,201	842,102	955,200		955,200
		Donations/Contributions	2,035,189	2,515,276	1,828,892		1,828,892
		Insurance Proceeds	467,518	1,127,675	3,601,400		3,601,400
		Assessment Fees	4,196,657	4,117,160	3,931,339		3,931,339
		Ch Sup Recoveries	1,016,557	1,177,803	1,196,991		1,196,991
		County Wide Cost Plan	1,567,350	1,841,714	5,604,498		5,604,498
		Miscellaneous Other Revenues	11,014,461	11,357,027	15,369,044		15,369,044
		Travel Reimbursement	1,753	676	---		---
		Jury Fee Employee Reimbursement	109	405	---		---
		Witness Miscellaneous Revenues	30,306	16,166	13,565		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		60,000
		Settlement Agreement	1,372	---	---		---

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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							
			477	371	---	---	---
		Return Check Fees Collected					
		Prior Year	4,094,658	558,415	75,000		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	\$ 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		1,093,489
		Total Residual Equity Transfer In	\$ 21,036	\$ 23,917	\$ 1,093,489	\$ 1,093,489	
		Total General Fund Financing Sources	\$ 3,349,818,579	\$ 3,684,760,591	\$ 3,896,585,598	\$ 3,896,592,618	
Community Investment Program							
Revenue from Use Of Money & Property							
		Interest Income	\$ ---	\$ 66,234	\$ ---	\$ ---	---

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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							
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	\$
Total Miscellaneous Revenues			\$	4,344	\$	130,000	\$
Total Neighborhood Revitalization Financing Sources			\$			130,000	\$
Mental Health Services Act							
Revenue from Use Of Money & Property							
Interest Income			\$	6,382,659	\$	5,278,343	\$
Total Revenue from Use Of Money & Property			\$	6,382,659	\$	5,278,343	\$
Intergovernmental Revenues							
State Revenue							
State Aid Other Misc Programs			\$	134,516,890	\$	133,412,101	\$
Total State Revenue			\$	134,516,890	\$	133,412,101	\$
Total Intergovernmental Revenues			\$	134,516,890	\$	133,412,101	\$
Total Mental Health Services Act Financing Sources			\$			138,690,444	\$
Public Safety Sales Tax						101,290,870	\$

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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							
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	\$ 175,204,175	\$ 175,204,175	
		Total State Revenue	\$ 170,569,781	\$ 171,005,290	\$ 175,204,175	\$ 175,204,175	
		Total Intergovernmental Revenues	\$ 170,569,781	\$ 171,005,290	\$ 175,204,175	\$ 175,204,175	
Total Public Safety Sales Tax Financing Sources							
1991 Realignment			\$ 170,585,049	\$ 171,011,013	\$ 175,204,175	\$ 175,204,175	
Intergovernmental Revenues							
State Revenue							
		Realign VLF Health	\$ 17,990,248	\$ 16,722,940	\$ 18,301,086	\$ 18,301,086	
		Realign VLF Mental Health	4,732,068	12,952,112	11,775,775	11,775,775	
		Realign VLF Social Services	10,617,700	11,300,434	10,617,699	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	59,747,705	
		Realign Sales Tax Social Services	130,032,067	124,605,725	125,801,117	125,801,117	
		Realign 1991 CalWORKS MOE	66,288,182	70,985,916	75,764,711	75,764,711	
		Realign 1991 Fam Sup	45,153,170	41,669,517	38,583,765	38,583,765	
		Realignment 1991 Chd Pov	62,012,483	70,694,403	46,530,412	46,530,412	
		Total State Revenue	\$ 402,400,923	\$ 410,082,317	\$ 387,122,270	\$ 387,122,270	
		Total Intergovernmental Revenues	\$ 402,400,923	\$ 410,082,317	\$ 387,122,270	\$ 387,122,270	

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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							
Total 1991 Realignment Financing Sources			\$ 402,400,923	\$ 410,082,317	\$ 387,122,270	\$ 387,122,270	
2011 Realignment							
Intergovernmental Revenues							
State Revenue							
Realignment 2011			\$ 349,369,790	\$ 337,037,671	\$ 343,604,577	\$ 343,604,577	
Realignment - AB 109			76,143,390	73,558,016	73,550,537	73,550,537	
State Aid Other Misc Programs			200,000	---	---	---	
Total State Revenue			\$ 425,713,179	\$ 410,595,688	\$ 417,155,114	\$ 417,155,114	
Total Intergovernmental Revenues			\$ 425,713,179	\$ 410,595,688	\$ 417,155,114	\$ 417,155,114	
Total 2011 Realignment Financing Sources							
Sheriff DOJ Asset Forfeiture			\$ 425,713,179	\$ 410,595,688	\$ 417,155,114	\$ 417,155,114	
Fines, Forfeitures & Penalties							
Fed Asset Forfeitures			\$ ---	\$ 129,261	\$ ---	\$ ---	
Total Fines, Forfeitures & Penalties			\$ ---	\$ 129,261	\$ ---	\$ ---	
Intergovernmental Revenues							
Federal Revenues							
Federal Aid - Other Misc Program			\$ 102,710	\$ ---	\$ ---	\$ ---	
Total Federal Revenues			\$ 102,710	\$ 0	\$ 0	\$ 0	
Total Intergovernmental Revenues			\$ 102,710	\$ ---	\$ ---	\$ ---	
Total Sheriff DOJ Asset Forfeiture Financing Sources			\$ 102,710	\$ 129,261	\$ ---	\$ ---	
Clerk/Recorder Fees							

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							
Revenue from Use Of Money & Property							
Interest Income			\$	1,499,795	\$	1,156,007	\$ 670,000
Total Revenue from Use Of Money & Property			\$	1,499,795	\$	1,156,007	\$ 670,000
Charges for Services							
Vital Statistic Fees			\$	174,565	\$	199,372	\$ 170,000
Cert/Recording Fees				1,601,868		1,831,925	1,760,000
Total Charges for Services			\$	1,776,433	\$	2,031,297	\$ 1,930,000
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

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							
Licenses, Permits & Franchises							
Animal Licenses			\$ 21,148	\$ 20,703	\$ 15,500	\$ 15,500	
Marriage Licenses			196,991	211,973	202,500	202,500	
Total Licenses, Permits & Franchises			\$ 218,139	\$ 232,675	\$ 218,000	\$ 218,000	
Fines, Forfeitures & Penalties							
Vehicle Code Fines			\$ 1,747,812	\$ 1,864,226	\$ 1,656,873	\$ 1,656,873	
Other Court Fines			140,308	131,508	114,583	114,583	
Forfeit/Penalties			1,250,104	709,470	1,389,049	1,389,049	
St Asset Forfeitures			206,306	168,554	117,789	117,789	
Total Fines, Forfeitures & Penalties			\$ 3,344,530	\$ 2,873,758	\$ 3,278,294	\$ 3,278,294	
Revenue from Use Of Money & Property							
Interest Income			\$ 3,540,547	\$ 4,324,717	\$ 1,353,506	\$ 1,353,506	
Ground Leases-Other			---	1,000	---	---	
Total Revenue from Use Of Money & Property			\$ 3,540,547	\$ 4,325,717	\$ 1,353,506	\$ 1,353,506	

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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	\$ 8,919,353	\$ 14,140,324	\$ 15,759,687	\$ 15,759,687	
		State Aid Other Misc Programs	11,630,169	8,570,690	13,415,801	13,415,801	
		Total State Revenue	\$ 20,549,522	\$ 22,711,014	\$ 29,175,488	\$ 29,175,488	
Federal Revenues							
		Health Federal	\$ ---	\$ ---	\$ 528,266	\$ 528,266	
		Total Federal Revenues	\$ 0	\$ 0	\$ 528,266	\$ 528,266	
Fees or Other Intergovernmental							
		Miscellaneous Intergovernmental	\$ 6,500	\$ 13,795	\$ 6,500	\$ 6,500	
		Prior Year Intergovernmental - Local	507,301	---	---	----	
		Total Fees or Other Intergovernmental	\$ 513,801	\$ 13,795	\$ 6,500	\$ 6,500	
		Total Intergovernmental Revenues	\$ 21,063,322	\$ 22,724,809	\$ 29,710,254	\$ 29,710,254	
Charges for Services							
		Special Assesment	\$ 618,442	\$ 614,603	\$ 622,838	\$ 622,838	
		Svc Fees Other	1,034,287	9,058,342	9,600,680	9,600,680	
		Total Charges for Services	\$ 1,652,729	\$ 9,672,945	\$ 10,223,518	\$ 10,223,518	
Miscellaneous Revenues							
		Donations/Contributions	\$ ---	\$ 757,512	\$ ---	\$ ----	
		Miscellaneous Other Revenues	8,218,885	(9,293,231)	3,004,956	3,004,956	
		Total Miscellaneous Revenues	\$ 8,218,885	\$ (8,535,719)	\$ 3,004,956	\$ 3,004,956	

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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	\$ 52,788,528	
Sheriff Restricted Revenue							
Taxes							
CFD 2005-1 Police Services			\$ 2,423,358	\$ 2,981,769	\$ 2,969,173	\$ 2,969,173	
Total Taxes			\$ 2,423,358	\$ 2,981,769	\$ 2,969,173	\$ 2,969,173	
Fines, Forfeitures & Penalties							
Other Court Fines			\$ 127,368	\$ 138,162	\$ 180	\$ 180	
St Asset Forfeitures			167,560	155,542	---	---	
Total Fines, Forfeitures & Penalties			\$ 294,928	\$ 293,704	\$ 180	\$ 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	\$ 715,550	
Total State Revenue			\$ 1,320,338	\$ 743,602	\$ 715,550	\$ 715,550	
Fees or Other Intergovernmental							
Aid Local Gov Ag			\$ 1,986,751	\$ 1,344,904	\$ 1,930,366	\$ 1,930,366	
Total Fees or Other Intergovernmental			\$ 1,986,751	\$ 1,344,904	\$ 1,930,366	\$ 1,930,366	
Total Intergovernmental Revenues			\$ 3,307,090	\$ 2,088,505	\$ 2,645,916	\$ 2,645,916	

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							
Sheriff Restricted Revenue							
Charges for Services							
			\$	1,889,916	\$	2,620,794	\$
		Civil Filing Fees				1,800,000	\$
		Personnel Svc Fees		---		12,000	
		Svc Fees Other		1,759,026		1,340,000	
		Total Charges for Services	\$	3,648,942	\$	4,489,576	\$
						3,152,000	\$
Miscellaneous Revenues							
		Insurance Proceeds	\$	---	\$	588,511	\$
		Miscellaneous Other Revenues		213,520		268,191	
		Total Miscellaneous Revenues	\$	213,520	\$	856,702	\$
						367,883	\$
Total Sheriff Restricted Revenue Financing Sources			\$	10,724,278	\$	11,466,787	\$
Patient Care Revenue						9,135,152	\$
Revenue from Use Of Money & Property							
		Interest Income	\$	---	\$	4,323,433	\$
		Total Revenue from Use Of Money & Property	\$	---	\$	4,323,433	\$
Intergovernmental Revenues							
		Federal Revenues					
		Patient Care Revenue	\$	151,790,549	\$	201,436,211	\$
		Prior Year Patient Care Revenue		---		24,392,588	
		Total Federal Revenues	\$	151,790,549	\$	225,828,799	\$
		Total Intergovernmental Revenues	\$	151,790,549	\$	225,828,799	\$

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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
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

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (Schedule 6)
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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							
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	\$ 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	\$ ---	\$ ---	
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	\$ 5,452,760,661	
Special Revenue Funds							
Fish And Game Propagation							

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

Summary Schedules

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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							
Fish And Game Propagation							
Fines, Forfeitures & Penalties							
		Other Court Fines	\$ 10,003	\$ 9,038	\$ 9,573	\$ 9,573	9,573
		Total Fines, Forfeitures & Penalties	\$ 10,003	\$ 9,038	\$ 9,573	\$ 9,573	9,573
Revenue from Use Of Money & Property							
		Interest Income	\$ 691	\$ 779	\$ 140	\$ 140	140
		Total Revenue from Use Of Money & Property	\$ 691	\$ 779	\$ 140	\$ 140	140
Total Fish And Game Propagation Financing Sources							
			\$ 10,694	\$ 9,817	\$ 9,713	\$ 9,713	9,713
Roads							
Other Interfund Reimbursements							
		Inter Cost Recovery	\$ 42,612,541	\$ 47,044,701	\$ 44,055,912	\$ 54,055,912	54,055,912
		Operating Trans In	---	2,775,000	1,000,000	1,000,000	1,000,000
		Trans Inter Fund	436	---	---	---	---
		Total Other Interfund Reimbursements	\$ 42,612,976	\$ 49,819,701	\$ 45,055,912	\$ 55,055,912	55,055,912

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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	\$ 679,403	\$ 652,000	\$	652,000
		Prop Tax Cur Unsec	23,176	25,425	23,000		23,000
		Prop Tax Cur Sup	15,467	14,936	15,000		15,000
		Prop Tax Sec Delinquent	5,086	6,031	5,000		5,000
		Prop Tax Supplemental Del	1,689	1,302	2,000		2,000
		Prop Tax Unitary	8,812	9,830	8,000		8,000
		Prop Tax Redemption	20	83	100		100
		Prop Tax Pr Unsec	224	355	400		400
		Prop Tax Penalties	115	148	300		300
		Sales Use Tax	682,207	677,311	737,000		737,000
		RDA Residual Distribution	9,640	11,990	7,056		7,056
		Taxes-Other	22	22	---		---
Total Taxes			\$ 1,398,134	\$ 1,426,836	\$ 1,449,856	\$	1,449,856
Licenses, Permits & Franchises							
		Encroachment Permits	\$ 1,424,482	\$ 1,738,339	\$ 1,532,000	\$	1,532,000
		Street/Trans Permits	65,283	64,441	55,000		55,000
Total Licenses, Permits & Franchises			\$ 1,489,765	\$ 1,802,780	\$ 1,587,000	\$	1,587,000

Summary Schedules

STATE SCHEDULES

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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	\$
		Planning Svc Fees		89,934		89,636	
		Plan Check Fees		(350)		1,041	
		Road Maint Svc Chgs		167,031		159,668	
		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	\$
Miscellaneous Revenues							
		Bad Debt Recovery	\$	22,830	\$	15,505	\$
		Donations/Contributions		52,528		894,462	
		Miscellaneous Other Revenues		289,203		632,152	
		Consult		520,357			
		Prior Year		(2,056)			
Total Miscellaneous Revenues			\$	882,862	\$	1,542,119	\$
Total Roads Financing Sources			\$	128,305,656	\$	163,614,865	\$
Department of Transportation						155,129,276	
							165,129,276

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	\$	483,480	\$ 483,480
Operating Trans In			---		---	780,000	780,000
Total Other Interfund Reimbursements			\$	1,263,480	\$	1,263,480	\$ 1,263,480
Fines, Forfeitures & Penalties							
Forfeit/Penalties			\$	166,461	\$	11,500	\$ 11,500
Total Fines, Forfeitures & Penalties			\$	166,461	\$	11,500	\$ 11,500
Revenue from Use Of Money & Property							
Interest Income			\$	576,340	\$	551,000	\$ 551,000
Total Revenue from Use Of Money & Property			\$	576,340	\$	551,000	\$ 551,000
Intergovernmental Revenues							
Fees or Other Intgovernmental							
Miscellaneous Intergovernmental			\$	575,277	\$	521,000	\$ 521,000
Total Fees or Other Intgovernmental			\$	575,277	\$	521,000	\$ 521,000
Total Intergovernmental Revenues			\$	575,277	\$	521,000	\$ 521,000
Charges for Services							
Public Works Services			\$	236,255	\$	4,807,181	\$ 4,807,181
Svcs To Dev Fee Roadway Fund				71,470		227,500	227,500
Svcs To Trans - Sales Tax Fund				3,921,915		3,673,286	3,673,286
Services To Road Fund				58,544,458		58,888,274	58,888,274

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

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State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
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			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	10,000	
		Services To Lighting Maint Districts	1,050,758	1,026,707	1,445,000	1,445,000	
		Services To Drainage Districts	3,180	2,169	9,500	9,500	
		Services To Airports	65,923	10,961	---	---	
		Svcs To Parks & Rec Department	150,745	407,025	175,000	175,000	
		Services To Planning Dept	23,211	58,183	45,000	45,000	
		Services To Building Inspection	88,299	131,982	201,500	201,500	
		Services To Others	3,300	26,876	27,500	27,500	
		Services To Public Facilities (Pipfs)	1,047,847	1,240,630	1,702,099	1,702,099	
		Services To Water Ag Water Supply	100,552	50,856	29,852	29,852	
		Services To Landscape Maintenance District	158,068	116,570	185,000	185,000	
Total Charges for Services			\$ 65,469,445	\$ 64,981,650	\$ 71,426,692	\$ 71,426,692	
Miscellaneous Revenues							
		Bad Debt Recovery	\$ 1,486	\$ 674	\$ 500	\$ 500	
		Insurance Proceeds	4,541	7,424	---	---	
		Miscellaneous Other Revenues	18,309	111	---	---	
		Prior Year	178	---	---	---	
Total Miscellaneous Revenues			\$ 24,513	\$ 8,208	\$ 500	\$ 500	
Other Financing Sources							

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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	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	\$ 73,774,172	
Environmental Management							
Other Interfund Reimbursements							
		Operating Trans In	\$ 414,296	\$ 489,749	\$ 892,798	\$ 892,798	
		EMD Restricted Funding	228,043	158,087	---	---	---
		Total Other Interfund Reimbursements	\$ 642,339	\$ 647,837	\$ 892,798	\$ 892,798	
Licenses, Permits & Franchises							
		Drainage Permits	\$ 563,089	\$ 605,805	\$ 560,000	\$ 560,000	
		Sewage License/ Permit	338,165	431,978	390,500	390,500	
		Wells License/Permit	430,474	416,157	445,700	445,700	
		Labor Camp License/Permit	19,957	23,157	23,000	23,000	
		Disposal Site License/Permit	562,800	668,389	675,500	675,500	
		Public Pools License/Permit	1,322,496	1,528,254	1,200,000	1,200,000	
		Septic Haul License/Permit	109,623	131,105	133,500	133,500	
		Sws License/Permit	222,916	227,226	235,500	235,500	
		Food Establishment License/ Permit	4,354,576	9,027,992	7,890,548	7,890,548	
		Cross Connection Tester Certification Revenues	39,860	51,168	43,500	43,500	

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

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
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			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							
		Waste Generator License/Permit	1,696,320	1,929,249	1,950,000	1,950,000	
		Disclosure License/Permit	2,845,371	3,258,026	3,055,500	3,055,500	
		Annual Ust License/Permit	934,549	1,317,836	1,585,000	1,585,000	
		Ust County License/Permit	239,198	251,771	237,500	237,500	
		Ust Removal License/Permit	12,708	35,188	17,500	17,500	
		Local Remediation Program Licenses And Permits	3,621	16,355	8,000	8,000	
		Rmpp License/Permit	146,819	168,316	173,500	173,500	
		Incident Response/Special Lic/Permit	2,137	6,491	7,500	7,500	
		Infectious Waste Certificates	355,416	410,127	310,000	310,000	
Total Licenses, Permits & Franchises			\$ 14,200,095	\$ 20,504,590	\$ 18,942,248	\$ 18,942,248	
Revenue from Use Of Money & Property							
		Interest Income	\$ 431,881	\$ 478,359	\$ 140,000	\$ 140,000	
Total Revenue from Use Of Money & Property			\$ 431,881	\$ 478,359	\$ 140,000	\$ 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	\$ 0	\$ 0	
Fees or Other Intgovernmental							
		Miscellaneous Intergovernmental	\$ 1,070,484	\$ 953,627	\$ 1,042,050	\$ 1,042,050	

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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 Intgovernmental							
Aid Local Gov Ag			823,423	721,363	633,890	633,890	
Total Fees or Other Intgovernmental			\$ 1,893,907	\$ 1,674,990	\$ 1,675,940	\$ 1,675,940	
Total Intergovernmental Revenues			\$ 5,183,074	\$ 1,841,141	\$ 1,675,940	\$ 1,675,940	
Charges for Services							
Planning Svc Fees			\$ 39,852	\$ 54,329	\$ 42,500	\$ 42,500	
Food Plan Check Fees			708,843	715,899	618,000	618,000	
Swim Pool Plan Check Fees			211,752	189,869	95,000	95,000	
Sub/Parcel Map Fees			---	---	2,000	2,000	
Noise Mech (County) Plan Check Fees			5,440	5,917	3,500	3,500	
Transcript Copy Fees			15	75	---	---	
Svcs To Trans - Sales Tax Fund			---	699	---	---	
Total Charges for Services			\$ 965,902	\$ 966,786	\$ 761,000	\$ 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	200,000	
Closed Landfill			79,175	91,976	130,000	130,000	
Smoking Com/Rein			(374)	---	---	---	
Geo Tech Cons			1,395	---	3,500	3,500	
Delinquency			37,087	239,617	90,000	90,000	

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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							
Miscellaneous Revenues							
		Settlement Agreement	2,218,998	259,518	350,000		350,000
		Total Miscellaneous Revenues	\$ 2,770,580	\$ 999,499	\$ 773,500	\$	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	\$	23,185,486
EMD Special Program Funds							
Revenue from Use Of Money & Property							
		Interest Income	\$ 61,967	\$ 49,412	\$ 4,350	\$	4,350
		Total Revenue from Use Of Money & Property	\$ 61,967	\$ 49,412	\$ 4,350	\$	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	\$	4,350
County Library							
Revenue from Use Of Money & Property							

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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	\$ 6,000	
Total Revenue from Use Of Money & Property			\$ 5,330	\$ 3,775	\$ 6,000	\$ 6,000	
Intergovernmental Revenues							
Fees or Other Intergovernmental							
Aid Local Gov Ag			\$ 1,284,674	\$ 1,318,014	\$ 1,330,238	\$ 1,330,238	
Total Fees or Other Intergovernmental			\$ 1,284,674	\$ 1,318,014	\$ 1,330,238	\$ 1,330,238	
Total Intergovernmental Revenues			\$ 1,284,674	\$ 1,318,014	\$ 1,330,238	\$ 1,330,238	
Total County Library Financing Sources			\$ 1,290,004	\$ 1,321,789	\$ 1,336,238	\$ 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	\$ ---	---	
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	2,715,222	
Total State Revenue			\$ 12,205,965	\$ 11,152,568	\$ 2,715,222	\$ 2,715,222	
Federal Revenues							
Federal Aid - Other Misc Program			\$ 1,255,671	\$ 902,016	\$ ---	---	

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

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State Controller Schedules			County of Sacramento			Schedule 6	
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			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							
Federal Revenues							
		Total Federal Revenues	\$ 1,255,671	\$ 902,016	\$ 0	\$ 0	\$ 0
Fees or Other Intergovernmental							
		Miscellaneous Intergovernmental	\$ 4,929,261	\$ 4,797,868	\$ ---	\$ ---	---
		Total Fees or Other Intergovernmental	\$ 4,929,261	\$ 4,797,868	\$ 0	\$ 0	\$ 0
		Total Intergovernmental Revenues	\$ 18,390,897	\$ 16,852,451	\$ 2,715,222	\$ 2,715,222	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			\$ 19,304,703	\$ 17,612,005	\$ 2,715,222	\$ 2,715,222	2,715,222
Economic Development							
Other Interfund Reimbursements							
		Inter Cost Recovery	\$ 12,809,021	\$ 14,700,321	\$ 10,461,303	\$ 10,461,303	10,461,303
		Operating Trans In	218,939	460,082	265,000	265,000	265,000
		ARPA Reimbursement	---	---	360,593	360,593	360,593
		Trans Inter Fund	808	835	4,764,514	4,764,514	4,764,514
		Total Other Interfund Reimbursements	\$ 13,028,768	\$ 15,161,238	\$ 15,851,410	\$ 15,851,410	15,851,410
Licenses, Permits & Franchises							
		Berc Fee-Commercial	\$ 46,352	\$ 83,465	\$ 68,040	\$ 68,040	68,040
		Lic/Permits Other	118,091	183,069	197,976	197,976	197,976

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

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			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							
Licenses, Permits & Franchises							
Total Licenses, Permits & Franchises			\$ 164,443	\$ 266,533	\$ 266,016	\$ 266,016	
Revenue from Use Of Money & Property							
Interest Income			\$ 1,651,957	\$ 1,632,145	\$ 1,436,800	\$ 1,436,800	
Ground Leases-Other			171,001	171,001	171,001	171,001	
Total Revenue from Use Of Money & Property			\$ 1,822,958	\$ 1,803,146	\$ 1,607,801	\$ 1,607,801	
Intergovernmental Revenues							
State Revenue							
State Aid Other Misc Programs			\$ 21,436	\$ 5,170	\$ 60,000	\$ 60,000	
Total State Revenue			\$ 21,436	\$ 5,170	\$ 60,000	\$ 60,000	
Federal Revenues							
ARPA - SLFRF Revenue			\$ 6,280,157	\$ 2,503,236	\$ 4,410,943	\$ 4,410,943	
Total Federal Revenues			\$ 6,280,157	\$ 2,503,236	\$ 4,410,943	\$ 4,410,943	
Fees or Other Intergovernmental							
Miscellaneous Intergovernmental			\$ 5,885,592	\$ 14,043,163	\$ 4,000,000	\$ 4,000,000	
Aid Local Gov Ag			81,502	89,142	230,276	230,276	
Total Fees or Other Intergovernmental			\$ 5,967,094	\$ 14,132,305	\$ 4,230,276	\$ 4,230,276	
Total Intergovernmental Revenues			\$ 12,268,687	\$ 16,640,711	\$ 8,701,219	\$ 8,701,219	
Charges for Services							
Svc Fees Other			\$ 3,484,573	\$ 2,659,591	\$ 2,479,165	\$ 2,479,165	
Total Charges for Services			\$ 3,484,573	\$ 2,659,591	\$ 2,479,165	\$ 2,479,165	

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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							
Miscellaneous Revenues							
Electricity Resales			\$	1,797,497	\$	2,265,184	\$
Donations/Contributions				594,533		606,133	
Prior Year				---		49,315	
Total Miscellaneous Revenues			\$	2,392,030	\$	2,920,632	\$
Other Financing Sources							
Op Tran In			\$	15,000	\$	27,840	\$
Total Other Financing Sources			\$	15,000	\$	27,840	\$
Total Economic Development Financing Sources			\$	33,176,459	\$	39,479,691	\$
Building Inspection							
Licenses, Permits & Franchises							
Bldg Permits-Residential			\$	13,686,894	\$	13,460,334	\$
Expired Permit Fee - Residential				2,642		1,664	
Bldg Permits-Commercial				6,474,785		8,453,513	
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	\$

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (Schedule 6)
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			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							
Fines, Forfeitures & Penalties							
Fed Asset Forfeitures			\$	---	\$	95	\$
Total Fines, Forfeitures & Penalties			\$	---	\$	95	\$
Revenue from Use Of Money & Property							
Interest Income			\$	442,038	\$	419,296	\$
Total Revenue from Use Of Money & Property			\$	442,038	\$	419,296	\$
Intergovernmental Revenues							
Federal Revenues							
Patient Care Revenue			\$	---	\$	(126)	\$
Total Federal Revenues			\$	0	\$	(126)	\$
Fees or Other Intergovernmental							
Miscellaneous Intergovernmental			\$	52,622	\$	51,536	\$
Total Fees or Other Intergovernmental			\$	52,622	\$	51,536	\$
Total Intergovernmental Revenues			\$	52,622	\$	51,410	\$
Charges for Services							
Collection Fees			\$	26,742	\$	20,778	\$
Court/Legal Fees				2,630		2,674	
Transcript Copy Fees				2,113		223	
Svc Fees Other				68,387		126,311	
Total Charges for Services			\$	99,872	\$	149,986	\$
						488,501	\$

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

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								
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								
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 \$	

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

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							
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	\$
		Total Miscellaneous Revenues	\$	20,660	\$	18,176	\$
		Total Technology Cost Recovery Fee Financing Sources	\$	2,044,523	\$	2,065,977	\$
Development And Code Services							
Other Interfund Reimbursements							
		Operating Trans In	\$	197,387	\$	5,164,314	\$
		Total Other Interfund Reimbursements	\$	197,387	\$	5,164,314	\$
Licenses, Permits & Franchises							
		Encroachment Permits	\$	28,395	\$	1,470	\$
		Lic/Permits Other		9,635		7,468	
		Total Licenses, Permits & Franchises	\$	38,030	\$	8,938	\$

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							
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
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	---

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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							
Services To Cof 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	314,327	
Total Charges for Services			\$ 59,891,804	\$ 67,820,682	\$ 74,026,297	\$ 74,026,297	
Miscellaneous Revenues							
Taxable Sales			\$ ---	\$ ---	1,200	\$ 1,200	
Bad Debt Recovery			20,317	9,212	4,300	4,300	
Insurance Proceeds			877	---	---	---	
Miscellaneous Other Revenues			345,147	409,007	370,877	370,877	
Total Miscellaneous Revenues			\$ 366,341	\$ 418,219	\$ 376,377	\$ 376,377	
Total Development And Code Services Financing Sources			\$ 60,515,461	\$ 73,431,697	\$ 74,700,234	\$ 74,700,234	
Affordability Fee							
Licenses, Permits & Franchises							
Lic/Permits Other			\$ 5,760,514	\$ 5,141,049	\$ 5,911,699	\$ 5,911,699	
Total Licenses, Permits & Franchises			\$ 5,760,514	\$ 5,141,049	\$ 5,911,699	\$ 5,911,699	

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

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							
Affordability Fee							
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			\$ 5,837,836	\$ 5,225,341	\$ 5,911,699	\$ 5,911,699	
SCTDF Capital Fund							
Other Interfund Reimbursements							
Inter Cost Recovery			\$ (1,802,367)	\$ ---	\$ ---	\$ ---	
Total Other Interfund Reimbursements			\$ (1,802,367)	\$ ---	\$ ---	\$ ---	
Licenses, Permits & Franchises							
Roadway Development			\$ 16,767,038	\$ 13,758,206	\$ 13,892,321	\$ 13,892,321	
Total Licenses, Permits & Franchises			\$ 16,767,038	\$ 13,758,206	\$ 13,892,321	\$ 13,892,321	
Revenue from Use Of Money & Property							
Interest Income			\$ 2,827,009	\$ 3,195,161	\$ 2,685,000	\$ 2,685,000	
Misc Income			---	10,588	---	---	
Total Revenue from Use Of Money & Property			\$ 2,827,009	\$ 3,205,749	\$ 2,685,000	\$ 2,685,000	

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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							
Intergovernmental Revenues							
Fees or Other Intergovernmental							
Miscellaneous Intergovernmental \$ 3,274 \$ 151,087 \$ 796,611 \$ 796,611							
Total Fees or Other Intergovernmental \$ 3,274 \$ 151,087 \$ 796,611 \$ 796,611							
Total Intergovernmental Revenues \$ 3,274 \$ 151,087 \$ 796,611 \$ 796,611							
Charges for Services							
Svcs To Dev Fee Roadway Fund \$ (202,056) \$ --- \$ --- \$ ---							
Total Charges for Services \$ (202,056) \$ --- \$ --- \$ ---							
Miscellaneous Revenues							
Donations/Contributions \$ 525,000 \$ --- \$ --- \$ ---							
Admin Fee 576,841 739,566 584,086 584,086							
Consult (520,357) --- --- ---							
Prior Year 2,056 --- --- ---							
Total Miscellaneous Revenues \$ 583,540 \$ 739,566 \$ 584,086 \$ 584,086							
Total SCTDF Capital Fund Financing Sources \$ 18,176,438 \$ 17,854,609 \$ 17,958,018 \$ 17,958,018							
Transportation-Sales Tax							
Other Interfund Reimbursements							
Inter Cost Recovery \$ 648,835 \$ 2,921,323 \$ 19,428,000 \$ 19,428,000							
Total Other Interfund Reimbursements \$ 648,835 \$ 2,921,323 \$ 19,428,000 \$ 19,428,000							

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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							
Taxes							
		Sales Use Tax	\$ 273,617	\$ ---	\$ ---	\$ ---	
		Sales Tax 1/2 Cent	34,349,430	39,690,633	56,638,749	56,638,749	
		Total Taxes	\$ 34,623,046	\$ 39,690,633	\$ 56,638,749	\$ 56,638,749	
Revenue from Use Of Money & Property							
		Interest Income	\$ 384,609	\$ 401,120	\$ 294,000	\$ 294,000	
		Contributions	115,487	---	---	---	
		Total Revenue from Use Of Money & Property	\$ 500,096	\$ 401,120	\$ 294,000	\$ 294,000	
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	25,622,413	
		State Match Funding	100,000	100,000	---	---	
		Total State Revenue	\$ 2,242,736	\$ 7,890,395	\$ 25,622,413	\$ 25,622,413	
Federal Revenues							
		Construction Fed	\$ 1,562,305	\$ 5,604,947	\$ 21,141,000	\$ 21,141,000	
		ARPA - SLFRF Revenue	---	1,031,965	5,500,000	5,500,000	
		Total Federal Revenues	\$ 1,562,305	\$ 6,636,912	\$ 26,641,000	\$ 26,641,000	
Fees or Other Intergovernmental							
		Miscellaneous Intergovernmental	\$ 500	\$ 155,853	\$ 214,000	\$ 214,000	
		Total Fees or Other Intergovernmental	\$ 500	\$ 155,853	\$ 214,000	\$ 214,000	
		Total Intergovernmental Revenues	\$ 3,805,540	\$ 14,683,160	\$ 52,477,413	\$ 52,477,413	

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						
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	\$ 128,838,162
Solid Waste Commercial Program						
Licenses, Permits & Franchises						
Franchises			\$ 4,757,034	\$ 5,180,560	\$ 4,800,000	\$ 4,800,000
Lic/Permits Other			258	---	---	---
Total Licenses, Permits & Franchises			\$ 4,757,292	\$ 5,180,560	\$ 4,800,000	\$ 4,800,000
Fines, Forfeitures & Penalties						
Forfeit/Penalties			\$ 187,116	\$ 220,700	\$ 190,000	\$ 190,000
Total Fines, Forfeitures & Penalties			\$ 187,116	\$ 220,700	\$ 190,000	\$ 190,000
Revenue from Use Of Money & Property						
Interest Income			\$ 391,999	\$ 410,412	\$ 185,000	\$ 185,000
Total Revenue from Use Of Money & Property			\$ 391,999	\$ 410,412	\$ 185,000	\$ 185,000

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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						
Miscellaneous Revenues						
Miscellaneous Other Revenues			\$ 1,034,155	\$ 300,549	\$ 300,000	\$ 300,000
Total Miscellaneous Revenues			\$ 1,034,155	\$ 300,549	\$ 300,000	\$ 300,000
Total Solid Waste Commercial Program Financing Sources			\$ 6,370,562	\$ 6,112,222	\$ 5,475,000	\$ 5,475,000
Jail Industry Trust Fund						
Taxes						
Taxes-Sales			\$ (12,260)	\$ 16,602	\$ 13,920	\$ 13,920
Total Taxes			\$ (12,260)	\$ 16,602	\$ 13,920	\$ 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	\$ 214,000
Total Charges for Services			\$ 225,361	\$ 224,972	\$ 214,000	\$ 214,000
Miscellaneous Revenues						
Miscellaneous Other Revenues			\$ (1,346)	\$ (7,252)	\$ 78,110	\$ 78,110
Total Miscellaneous Revenues			\$ (1,346)	\$ (7,252)	\$ 78,110	\$ 78,110

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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							
Other Financing Sources							
		Gain On Sale Of Fixed Asset	\$	---	\$	158	\$
						---	\$
		Total Other Financing Sources	\$	---	\$	158	\$
						---	\$
Total Jail Industry Trust Fund Financing Sources			\$	228,415	\$	249,688	\$
Total Special Revenue Funds Financing Sources			\$	427,952,594	\$	500,642,390	\$
Capital Project Funds							
Parks Construction							
Other Interfund Reimbursements							
		Inter Cost Recovery	\$	---	\$	---	\$
		Operating Trans In		5,269,363		1,393,965	
						492,064	
		Total Other Interfund Reimbursements	\$	5,269,363	\$	1,393,965	\$
						3,997,064	\$
Revenue from Use Of Money & Property							
		Interest Income	\$	558,099	\$	609,873	\$
		Ground Leases-Other		2,200		1,500	
		Royalties		11,737		33,839	
						15,000	
		Total Revenue from Use Of Money & Property	\$	572,036	\$	645,212	\$
						222,200	\$

Detail of Additional Financing Sources by Fund and Account - Governmental Funds (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							
Intergovernmental Revenues							
State Revenue							
State Aid Other Misc Programs \$ 267,038 \$ 3,080,413 \$ 6,259,030 \$ 6,259,030							
Total State Revenue \$ 267,038 \$ 3,080,413 \$ 6,259,030 \$ 6,259,030							
Federal Revenues							
Federal Aid - Other Misc Program --- 987,014 1,576,680 1,576,680							
Total Federal Revenues \$ 0 \$ 987,014 \$ 1,576,680 \$ 1,576,680							
Total Intergovernmental Revenues \$ 267,038 \$ 4,067,427 \$ 7,835,710 \$ 7,835,710							
Total Parks Construction Financing Sources \$ 6,108,437 \$ 6,106,604 \$ 12,054,974 \$ 12,054,974							
Capital Construction							
Other Interfund Reimbursements							
Inter Cost Recovery \$ 48,000 \$ --- \$ --- \$ ---							
ARPA Reimbursement --- --- 405,418 405,418							
Total Other Interfund Reimbursements \$ 48,000 \$ --- \$ 405,418 \$ 405,418							
Fines, Forfeitures & Penalties							
Forfeit/Penalties \$ 1,995,153 \$ 1,909,725 \$ 1,850,000 \$ 1,850,000							
Total Fines, Forfeitures & Penalties \$ 1,995,153 \$ 1,909,725 \$ 1,850,000 \$ 1,850,000							

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual 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							
Revenue from Use Of Money & Property							
Interest Income			\$ 3,551,013	\$ 3,611,997	\$ 30,000	\$ 30,000	
Bldg Rental Other			72,334	55,169	164,367	164,367	
Total Revenue from Use Of Money & Property			\$ 3,623,347	\$ 3,667,166	\$ 194,367	\$ 194,367	
Intergovernmental Revenues							
Federal Revenues							
ARPA - SLFRF Revenue			\$ 18,663,611	\$ 21,051,504	\$ 32,656,376	\$ 32,656,376	
Total Federal Revenues			\$ 18,663,611	\$ 21,051,504	\$ 32,656,376	\$ 32,656,376	
Fees or Other Intergovernmental							
Miscellaneous Intergovernmental			\$ 2,944	\$ 739,945	\$ 2,261,203	\$ 2,261,203	
Total Fees or Other Intergovernmental			\$ 2,944	\$ 739,945	\$ 2,261,203	\$ 2,261,203	
Total Intergovernmental Revenues			\$ 18,666,555	\$ 21,791,448	\$ 34,917,579	\$ 34,917,579	
Charges for Services							
Resource Recovery & Recycling Sales			\$ ---	\$ 846	\$ ---	\$ ---	
Bldg Maint Chgs			24,060,093	24,711,972	25,738,048	25,738,048	
Services To Ccd Projects			1,939,326	3,521,988	24,235,328	24,235,328	
Total Charges for Services			\$ 25,000,410	\$ 28,234,806	\$ 49,973,376	\$ 49,973,376	

Summary Schedules

STATE SCHEDULES

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
County Budget Act			Detail of Additional Financing Sources by Fund and Account				
			Governmental Funds				
			Fiscal Year 2025-26				
Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual 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 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	\$ 14,000	
Total Revenue from Use Of Money & Property			\$ 217,288	\$ 222,491	\$ 14,000	\$ 14,000	
Charges for Services							
Development Fees			\$ 730,663	\$ 391,000	\$ 20,000	\$ 20,000	
Total Charges for Services			\$ 730,663	\$ 391,000	\$ 20,000	\$ 20,000	
Total North Vineyard Station Specific Plan Financing Sources							
			\$ 1,644,341	\$ 784,859	\$ 34,000	\$ 34,000	
North Vineyard Station CFDs							
Taxes							
CFD Special Tax Revenue			\$ 964,187	\$ 1,010,917	\$ 903,856	\$ 903,856	
Total Taxes			\$ 964,187	\$ 1,010,917	\$ 903,856	\$ 903,856	
Revenue from Use Of Money & Property							
Interest Income			\$ 20,551	\$ 65,085	\$ 24,500	\$ 24,500	
Total Revenue from Use Of Money & Property			\$ 20,551	\$ 65,085	\$ 24,500	\$ 24,500	

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

State Controller Schedules		County of Sacramento				Schedule 6	
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
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		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							
Total North Vineyard Station CFDs Financing Sources			\$ 984,738	\$ 1,076,002	\$ 928,356	\$ 928,356	
Florin Vineyard Community Plan							
Revenue from Use Of Money & Property							
Interest Income			\$ 287,405	\$ 429,126	\$ 10,500	\$ 10,500	10,500
Contributions			61,744	-----	-----	-----	-----
Total Revenue from Use Of Money & Property			\$ 349,149	\$ 429,126	\$ 10,500	\$ 10,500	10,500
Charges for Services							
Development Fees			\$ 5,087,047	\$ 3,089,923	\$ 15,000	\$ 15,000	15,000
Total Charges for Services			\$ 5,087,047	\$ 3,089,923	\$ 15,000	\$ 15,000	15,000
Total Florin Vineyard Community Plan Financing Sources			\$ 5,436,196	\$ 3,519,049	\$ 25,500	\$ 25,500	25,500
Tobacco Litigation Settlement-Capital Projects							
Revenue from Use Of Money & Property							
Interest Income			\$ (58)	\$ -----	\$ -----	\$ -----	-----
Total Revenue from Use Of Money & Property			\$ (58)	\$ -----	\$ -----	\$ -----	-----
Total Tobacco Litigation Settlement-Capital Projects Financing Sources							
Total Tobacco Litigation Settlement-Capital Projects Financing Sources			\$ (58)	\$ -----	\$ -----	\$ -----	-----
Total Capital Project Funds Financing Sources			\$ 64,755,524	\$ 67,329,398	\$ 100,405,570	\$ 100,405,570	100,405,570
Debt Service Funds							
Teeter Plan							

Summary Schedules

State Controller Schedules			County of Sacramento			Schedule 6	
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			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							
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	\$ 49,655,072	
Total Miscellaneous Revenues			\$ 37,751,788	\$ 41,761,815	\$ 49,655,072	\$ 49,655,072	
Other Financing Sources							
Op Tran In			\$ 519,935	\$ 616,927	\$ ---	---	
Total Other Financing Sources			\$ 519,935	\$ 616,927	\$ ---	---	
Total Teeter Plan Financing Sources			\$ 38,304,746	\$ 42,410,714	\$ 49,655,072	\$ 49,655,072	
2004 Pension Obligation Bond Debt Svc							
Revenue from Use Of Money & Property							
Interest Income Transfers In			\$ 677,688	\$ 839,031	\$ ---	---	
Total Revenue from Use Of Money & Property			\$ 49,499,223	\$ 149,876,014	\$ 127,969,736	\$ 127,969,736	
Total 2004 Pension Obligation Bond Debt Svc Financing Sources			\$ 49,499,223	\$ 149,876,014	\$ 127,969,736	\$ 127,969,736	
Pension Obligation Bond Debt Svc							

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

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							
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	\$	177,624,808
TOTAL ALL FUNDS			\$ 5,407,093,701	\$	5,875,763,779	\$	6,287,582,015

Summary of Financing Uses by Function and Fund - Governmental Funds (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 \$		441,728,589	
Public Protection		1,874,305,419	1,937,043,094	1,995,344,671		1,995,344,671	
Public Ways & Facilities		221,798,324	251,986,322	604,046,314		614,046,314	
Health and Sanitation		1,441,160,412	1,782,183,835	2,065,442,927		2,065,442,927	
Public Assistance		1,285,571,176	1,377,150,996	1,434,929,859		1,434,929,859	
Education		1,830,300	1,975,260	1,984,790		1,984,790	
Recreation & Cultural Services		43,634,814	47,097,796	49,005,397		49,037,417	
Debt Service		176,846,603	192,230,350	183,925,030		183,925,030	
Total Financing Uses by Function	\$	5,367,573,497 \$	5,896,281,644 \$	6,766,407,577 \$		6,786,439,597	
Appropriation for Contingencies							
General Fund	\$	---	---	8,657,810 \$		8,657,810	
Sheriff DOJ Asset Forfeiture		---	---	228,826		228,826	
Restricted Revenues Fund for Departments		---	---	28,521,440		28,514,420	
Sheriff Restricted Revenue		---	---	8,051,052		8,051,052	
Parks Construction		---	---	6,877,269		6,877,269	
Jail Industry Trust Fund		---	---	121,350		121,350	
Total Appropriation for Contingencies	\$	---	---	52,457,747 \$		52,450,727	
Subtotal Financing Uses	\$	5,367,573,497 \$	5,896,281,644 \$	6,818,865,324 \$		6,838,890,324	
Provisions for Obligated Fund Balance							
General Fund	\$	---	---	22,586,154 \$		22,586,154	
Mental Health Services Act		---	---	22,216,051		22,216,051	
Public Safety Sales Tax		---	---	8,980		8,980	
1991 Realignment		---	---	3,015,334		3,015,334	
2011 Realignment		---	---	5,205,034		5,205,034	

Summary of Financing Uses by Function and Fund - Governmental Funds (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									
Clerk/Recorder Fees	---	---	762,104	762,104	762,104				
Restricted Revenues Fund for Departments	---	---	222,401	222,401	222,401				
Patient Care Revenue	---	---	51,254,648	51,254,648	51,254,648				
Fish And Game Propagation	---	---	7,438	7,438	7,438				
Roads	---	---	802,850	802,850	802,850				
Environmental Management	---	---	1,992,548	1,992,548	1,992,548				
EMD Special Program Funds	---	---	28,397	28,397	28,397				
Economic Development	---	---	455,863	455,863	455,863				
Development And Code Services	---	---	628,221	628,221	628,221				
Solid Waste Commercial Program	---	---	2,753,792	2,753,792	2,753,792				
Total Provisions for Obligated Fund Balance	\$ ---	\$ ---	\$ 111,939,815	\$ 111,939,815	\$ 111,939,815				
Total Financing Uses	\$ 5,367,573,497	\$ 5,896,281,644	\$ 6,930,805,139	\$ 6,930,805,139	\$ 6,950,830,139				
Summarization by Fund									
General Fund	\$ 3,418,089,020	\$ 3,707,083,121	\$ 4,009,919,025	\$ 4,019,944,025	\$ 4,019,944,025				
Community Investment Program	25,562	131,777	---	---	---				
Neighborhood Revitalization	330,000	3,170,000	1,299,732	1,299,732	1,299,732				
Mental Health Services Act	127,471,636	131,749,225	135,257,992	135,257,992	135,257,992				
Public Safety Sales Tax	177,850,055	171,036,420	175,213,155	175,213,155	175,213,155				
1991 Realignment	409,854,906	427,275,442	435,145,713	435,145,713	435,145,713				
2011 Realignment	432,085,966	433,416,237	430,011,194	430,011,194	430,011,194				
Sheriff DOJ Asset Forfeiture	---	1,074,230	478,826	478,826	478,826				
Clerk/Recorder Fees	7,828,087	4,815,921	8,650,543	8,650,543	8,650,543				
Restricted Revenues Fund for Departments	27,481,753	57,110,478	91,189,753	91,189,753	91,189,753				
Sheriff Restricted Revenue	10,339,573	13,672,137	21,667,844	21,667,844	21,667,844				

Summary of Financing Uses by Function and Fund - Governmental Funds (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						
Patient Care Revenue	118,936,014	233,890,780	410,894,529		410,894,529	
Fish And Game Propagation	10,016	8,003	12,394		12,394	
Roads	109,697,226	128,905,097	316,675,664		326,675,664	
Department of Transportation	65,820,230	68,819,913	79,214,953		79,214,953	
Parks Construction	5,688,725	7,063,954	25,310,809		25,310,809	
Capital Construction	39,021,440	51,215,309	174,045,321		174,045,321	
Environmental Management	22,648,660	23,859,672	27,076,458		27,076,458	
EMD Special Program Funds	228,043	158,087	469,397		469,397	
County Library	1,311,378	1,391,418	1,358,411		1,358,411	
First 5 Sacramento Commission	21,313,837	18,556,359	2,715,222		2,715,222	
Transient Occupancy Tax	4,323,924	3,714,741	5,216,438		5,216,438	
Teeter Plan	25,828,223	42,183,776	53,435,156		53,435,156	
Golf	11,122,720	12,590,947	13,891,117		13,891,117	
Economic Development	35,661,843	39,422,327	48,622,505		48,622,505	
Building Inspection	22,295,420	22,980,195	25,410,700		25,410,700	
Technology Cost Recovery Fee	1,578,779	1,366,602	2,860,834		2,860,834	
Development And Code Services	61,349,716	70,234,072	80,080,609		80,080,609	
Affordability Fee	3,497,331	6,186,630	7,368,620		7,368,620	
SCTDF Capital Fund	4,843,534	91,385	49,568,458		49,568,458	
Transportation-Sales Tax	39,442,119	51,353,976	137,880,770		137,880,770	
Interagency Procurement	3,831,000	3,833,300	---		---	
Solid Waste Commercial Program	4,533,575	4,807,902	6,975,721		6,975,721	
Jail Industry Trust Fund	219,590	249,688	408,167		408,167	
Florin Road Capital Project	---	---	479,916		479,916	
NVSSP-Library	---	---	628,026		628,026	

Summary of Financing Uses by Function and Fund - Governmental Funds (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					
North Vineyard Station Specific Plan	818,225	752,741	5,387,678	5,387,678	5,387,678
North Vineyard Station CFDs	215,550	1,384,852	5,756,247	5,756,247	5,756,247
Florin Vineyard Community Plan	961,441	678,359	9,737,368	9,737,368	9,737,368
2004 Pension Obligation Bond Debt Svc	50,321,123	149,747,850	130,489,874	130,489,874	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	\$ 6,950,830,139	\$ 6,950,830,139

Detail of Financing Uses by Function, Activity and Budget Unit - Governmental Funds (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	\$ 4,560,492	
	Board of Supervisors	4,986,986	5,786,858	5,937,990	5,937,990	
	County Executive Cabinet	6,222,251	6,612,101	7,123,108	7,123,108	
	Total Legislative & Administrative	\$ 14,909,230	\$ 16,329,783	\$ 17,621,590	\$ 17,621,590	
Finance						
	Department Of Finance	\$ 38,025,663	\$ 38,271,069	\$ 41,931,179	\$ 41,931,179	
	Assessor	21,899,306	22,279,901	23,952,667	23,952,667	
	Non-Departmental Revenues/General Fund	(981,607)	---	---	---	
	Non-Departmental Costs/General Fund	77,302,552	25,619,104	25,714,201	25,714,201	
	Total Finance	\$ 136,245,914	\$ 86,170,073	\$ 91,598,047	\$ 91,598,047	
County Counsel						
	County Counsel	\$ 6,966,792	\$ 7,748,753	\$ 7,700,179	\$ 7,700,179	
	Total County Counsel	\$ 6,966,792	\$ 7,748,753	\$ 7,700,179	\$ 7,700,179	
Personnel						
	Civil Service Commission	\$ 442,739	\$ 497,179	\$ 570,114	\$ 570,114	
	Office of Labor Relations	358,216	---	---	---	
	Personnel Services	17,267,868	20,901,277	19,518,308	19,518,308	
	Total Personnel	\$ 18,068,824	\$ 21,398,457	\$ 20,088,422	\$ 20,088,422	
Elections						
	Voter Registration And Elections	\$ 15,437,423	\$ 15,555,345	\$ 18,276,626	\$ 18,276,626	

Detail of Financing Uses by Function, Activity and Budget Unit - Governmental Funds (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							
Total Elections		\$ 15,437,423	\$ 15,555,345	\$ 18,276,626	\$ 18,276,626		
Plant Acquisition							
Florin Road Capital Project		\$ ---	\$ ---	\$ 479,916	\$ 479,916		
Capital Construction		39,021,440	51,215,309	174,045,321	174,045,321		
Park Construction		5,688,725	7,063,954	18,433,540	18,433,540		
Total Plant Acquisition		\$ 44,710,166	\$ 58,279,263	\$ 192,958,777	\$ 192,958,777		
Promotion							
Economic Development		\$ 35,661,843	\$ 39,422,327	\$ 48,166,642	\$ 48,166,642		
Community Investment Program		25,562	131,777	---	---		
Financing- Transfers/Reimbursement		24,382,935	31,031,697	8,946,138	18,946,138		
Total Promotion		\$ 60,070,340	\$ 70,585,801	\$ 57,112,780	\$ 67,112,780		
Other General							
Data Processing-Shared Systems		\$ 22,186,760	\$ 26,713,214	\$ 26,372,168	\$ 26,372,168		
Total Other General		\$ 22,186,760	\$ 26,713,214	\$ 26,372,168	\$ 26,372,168		
Interagency Procurement							
Interagency Procurement		\$ 3,831,000	\$ 3,833,300	\$ ---	\$ ---		
Total Interagency Procurement		\$ 3,831,000	\$ 3,833,300	\$ ---	\$ ---		
Total General		\$ 322,426,449	\$ 306,613,990	\$ 431,728,589	\$ 441,728,589		

Detail of Financing Uses by Function, Activity and Budget Unit - Governmental Funds (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							
Judicial							
Contribution To The Law Library		\$ 304,556	\$ 310,021	\$ 312,991	\$ 312,991		
Court / Non-Trial Court Operations		9,994,198	10,041,975	10,177,373	10,177,373		
Court / County Contribution		23,781,476	24,061,051	24,468,756	24,468,756		
Court Paid County Services		2,154,347	2,162,460	2,475,995	2,475,995		
Conflict Criminal Defenders		15,550,498	16,401,087	13,654,222	13,654,222		
Grand Jury		386,335	352,755	369,201	369,201		
Justice Planning, Analytics and Coordination		224,731	255,945	257,505	257,505		
District Attorney		118,301,501	124,606,240	131,172,476	131,172,476		
District Attorney-Restricted Revenues		1,285,813	3,158,475	4,536,858	4,536,858		
Public Defender		54,050,420	60,150,655	62,240,960	62,240,960		
Total Judicial		\$ 226,033,876	\$ 241,500,665	\$ 249,666,337	\$ 249,666,337		
Police Protection							
Sheriff		\$ 656,956,026	\$ 685,152,825	\$ 700,210,983	\$ 700,210,983		
Jail Industries		219,590	249,688	286,817	286,817		
SSD Restricted Revenue		10,339,573	13,672,137	13,616,792	13,616,792		
SSD DOJ Asset Forfeiture		---	1,074,230	250,000	250,000		
Total Police Protection		\$ 667,515,189	\$ 700,148,879	\$ 714,364,592	\$ 714,364,592		
Detention and Correction							
Probation		\$ 187,165,095	\$ 195,432,841	\$ 206,543,992	\$ 206,543,992		
Probation-Restricted Revenues		11,850,742	11,319,746	13,061,760	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	\$ 219,605,752		

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

State Controller Schedules County of Sacramento Detail of Financing Uses by Function, Activity, and Budget Unit Governmental Funds Fiscal Year 2025-26						Schedule 8
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						
Protective Inspection						
Building Inspection	\$ 22,295,420	\$ 22,980,195	\$ 25,410,700	\$ 25,410,700	\$ 25,410,700	
Technology Cost Recovery Fee	1,578,779	1,366,602	2,860,834	2,860,834	2,860,834	
Agricultural Comm-Sealer Of Wts & Meas	5,435,372	5,968,538	5,956,093	5,956,093	5,956,093	
Total Protective Inspection	\$ 29,309,572	\$ 30,315,334	\$ 34,227,627	\$ 34,227,627	\$ 34,227,627	
Other Protection						
Development and Code Services	\$ 61,349,716	\$ 70,234,072	\$ 79,452,388	\$ 79,452,388	\$ 79,452,388	
Animal Care Services	14,223,657	14,761,962	15,569,830	15,569,830	15,569,830	
Animal Care-Restricted Revenues	---	458,590	206,500	206,500	206,500	
County Clerk/Recorder	12,761,148	10,335,145	12,708,439	12,708,439	12,708,439	
Clerk/Recorder Fees	7,828,087	4,815,921	7,888,439	7,888,439	7,888,439	
Wildlife Services	193,873	185,638	183,047	183,047	183,047	
Affordability Fee	3,497,331	6,186,630	7,368,620	7,368,620	7,368,620	
Coroner	10,772,791	10,356,035	11,169,268	11,169,268	11,169,268	
Fair Housing Services	81,287	---	---	---	---	
Dispute Resolution-Restricted Revenues	498,278	494,136	504,777	504,777	504,777	
Community Development	25,111,728	27,167,709	31,868,486	31,868,486	31,868,486	
Neighborhood Revitalization	330,000	3,170,000	1,299,732	1,299,732	1,299,732	
Contribution To LAFCO	256,552	269,380	282,850	282,850	282,850	
Emergency Services	5,585,371	5,372,955	8,899,924	8,899,924	8,899,924	
OES-Restricted Revenues	21,372	64,800	67,728	67,728	67,728	
2011 Realignment	432,085,966	433,416,237	424,806,160	424,806,160	424,806,160	
Public Safety Sales Tax	177,850,055	171,036,420	175,204,175	175,204,175	175,204,175	
Total Other Protection	\$ 752,447,211	\$ 758,325,629	\$ 777,480,363	\$ 777,480,363	\$ 777,480,363	

Detail of Financing Uses by Function, Activity and Budget Unit - Governmental Funds (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						
Total Public Protection		\$ 1,874,305,419	\$ 1,937,043,094	\$ 1,995,344,671	\$ 1,995,344,671	
Public Ways & Facilities						
Public Ways						
North Vineyard Station Specific Plan		\$ 818,225	\$ 752,741	\$ 6,015,704	\$ 6,015,704	
North Vineyard Station CFDs		215,550	1,384,852	5,756,247	5,756,247	
Florin Vineyard Comm Plan		961,441	678,359	9,737,368	9,737,368	
Transportation-Sales Tax		39,442,119	51,353,976	137,880,770	137,880,770	
Roads		109,697,226	128,905,097	315,872,814	325,872,814	
SCTDF Capital Fund		4,843,534	91,385	49,568,458	49,568,458	
Department of Transportation		65,820,230	68,819,913	79,214,953	79,214,953	
Total Public Ways		\$ 221,798,324	\$ 251,986,322	\$ 604,046,314	\$ 614,046,314	
Total Public Ways & Facilities						
Total Public Ways & Facilities		\$ 221,798,324	\$ 251,986,322	\$ 604,046,314	\$ 614,046,314	
Health and Sanitation						
Health						
Environmental Management		\$ 22,648,660	\$ 23,859,672	\$ 25,083,910	\$ 25,083,910	
EMD Special Program Funds		228,043	158,087	441,000	441,000	
Office of Compliance		(271)	(388)	---	---	
Office of Inspector General		104,514	177,411	182,234	182,234	
Health Services		616,134,460	755,345,947	899,628,111	899,628,111	
Health Svcs-Restricted Revenues		5,849,372	23,204,428	31,547,044	31,547,044	
Patient Care Revenue		118,936,014	233,890,780	359,639,881	359,639,881	
First 5 Sacramento Commission		21,313,837	18,556,359	2,715,222	2,715,222	

Detail of Financing Uses by Function, Activity and Budget Unit - Governmental Funds (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						
Juvenile Medical Services		11,015,069	---	---	---	---
IHSS Provider Payments		137,401,114	157,445,172	169,764,875	169,764,875	169,764,875
Health - Medical Treatment Payments		967,846	179,381	783,432	783,432	783,432
Mental Health Services Act		127,471,636	131,749,225	113,041,941	113,041,941	113,041,941
Correctional Health Services		103,033,981	132,630,867	147,046,784	147,046,784	147,046,784
Child, Family and Adult Services		264,297,559	291,725,003	301,785,373	301,785,373	301,785,373
Child, Family Adult-Restricted Revenues		7,225,004	8,453,988	9,561,191	9,561,191	9,561,191
Total Health		\$ 1,436,626,837	\$ 1,777,375,934	\$ 2,061,220,998	\$ 2,061,220,998	\$ 2,061,220,998
Sanitation						
Solid Waste Commercial Program		\$ 4,533,575	\$ 4,807,902	\$ 4,221,929	\$ 4,221,929	\$ 4,221,929
Total Sanitation		\$ 4,533,575	\$ 4,807,902	\$ 4,221,929	\$ 4,221,929	\$ 4,221,929
Total Health and Sanitation		\$ 1,441,160,412	\$ 1,782,183,835	\$ 2,065,442,927	\$ 2,065,442,927	\$ 2,065,442,927
Public Assistance						
Public Assistance						
Human Assistance-Administration		\$ 343,311,265	\$ 363,514,169	\$ 373,601,574	\$ 373,601,574	\$ 373,601,574
Human Assistance-Restricted Revenues		83,644	273,139	229,305	229,305	229,305
Human Assistance-Aid Payments		448,534,155	478,612,405	516,830,973	516,830,973	516,830,973
Total Public Assistance		\$ 791,929,065	\$ 842,399,712	\$ 890,661,852	\$ 890,661,852	\$ 890,661,852
Other Assistance						

Detail of Financing Uses by Function, Activity and Budget Unit - Governmental Funds (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						
Other Assistance						
Child Support Services		\$ 45,061,299	\$ 47,453,271	\$ 48,961,825	\$ 48,961,825	
Homeless Services and Housing		38,725,906	50,850,345	60,787,221	60,787,221	
HSH Restricted Revenues		---	9,172,226	2,388,582	2,388,582	
1991 Realignment		409,854,906	427,275,442	432,130,379	432,130,379	
Total Other Assistance		\$ 493,642,111	\$ 534,751,284	\$ 544,268,007	\$ 544,268,007	
Total Public Assistance		\$ 1,285,571,176	\$ 1,377,150,996	\$ 1,434,929,859	\$ 1,434,929,859	
Education						
Education						
Cooperative Extension		\$ 518,922	\$ 583,842	\$ 626,379	\$ 626,379	
County Library		1,311,378	1,391,418	1,358,411	1,358,411	
Total Education		\$ 1,830,300	\$ 1,975,260	\$ 1,984,790	\$ 1,984,790	
Total Education		\$ 1,830,300	\$ 1,975,260	\$ 1,984,790	\$ 1,984,790	
Recreation & Cultural Services						
Recreation Facilities						
Regional Parks		\$ 27,510,627	\$ 30,273,154	\$ 29,550,719	\$ 29,575,719	
Parks-Restricted Revenues		667,527	510,950	342,167	349,187	
Fish And Game Propagation		10,016	8,003	4,956	4,956	
Golf		11,122,720	12,590,947	13,891,117	13,891,117	

Detail of Financing Uses by Function, Activity and Budget Unit - Governmental Funds (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						
Total Recreation Facilities		\$ 39,310,890	\$ 43,383,055	\$ 43,788,959	\$	43,820,979
Cultural Services						
Transient-Occupancy Tax		\$ 4,323,924	\$ 3,714,741	\$ 5,216,438	\$	5,216,438
Total Cultural Services		\$ 4,323,924	\$ 3,714,741	\$ 5,216,438	\$	5,216,438
Total Recreation & Cultural Services		\$ 43,634,814	\$ 47,097,796	\$ 49,005,397	\$	49,037,417
Debt Service						
Debt Service						
Teeter Plan		\$ 25,828,223	\$ 42,183,776	\$ 53,435,156	\$	53,435,156
2004 Pension Obligation Bond-Debt Service		50,321,123	149,747,850	130,489,874		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	\$	183,925,030
Total Debt Service		\$ 176,846,603	\$ 192,230,350	\$ 183,925,030	\$	183,925,030
Grand Total Financing Uses by Function		\$ 5,367,573,497	\$ 5,896,281,644	\$ 6,766,407,577	\$	6,786,439,597

Special Districts and Other Agencies Summary - Non Enterprise (Schedule 12)

Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 12		
County Budget Act		Special Districts and Other Agencies Summary - Nonenterprise							
		Fiscal Year 2025-26							
District and Agency Name	Fund Balance Available June 30, 2025	Total Financing Sources			Total Financing Uses			Increases to Obligated Fund Balances	Total Financing Uses
		2	3	4	5	6	7		
1									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	28,537,180	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 - Non Enterprise (Schedule 12)

Summary Schedules

State Controller Schedules		County of Sacramento					Schedule 12	
County Budget Act		Special Districts and Other Agencies Summary - Nonenterprise						
		Fiscal Year 2025-26						
District and Agency Name	Fund Balance Available June 30, 2025	Total Financing Sources			Total Financing Uses			
		Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses	
1	2	3	4	5	6	7	8	
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 - Non Enterprise (Schedule 13)
Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 13	
County Budget Act		Special Districts and Other Agencies - Nonenterprise				Fiscal Year 2025-26	
						Actual	Estimated
						X	
District and Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2025	
		Encumbrances	Nonspendable, Restricted and Committed				
1	2	3	4	5	6		
Special Districts and Other Agencies							
2018 Refunding COPS Debt Svc	\$ 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 - Non Enterprise (Schedule 13)

Summary Schedules

State Controller Schedules		County of Sacramento				Schedule 13	
County Budget Act		Special Districts and Other Agencies - Nonenterprise					
		Fiscal Year 2025-26					
District and Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Assigned	Fund Balance Available June 30, 2025	
		Encumbrances	Nonspendable, Restricted and Committed				
1	2	3	4	5	6		
Special Districts and Other Agencies							
Metro Air Park CFD	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	

Actual	X
Estimated	

Special Districts and Other Agencies - Non Enterprise 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	100,368	---	---	883,889	
Carmichael Recreation and Park District	110,000	---	---	55,000	55,000	165,000	
County Parks CFD 2006-1	50,171	---	---	9,097	9,097	59,268	
County Service Area No. 1	4,175,872	---	---	1,280,648	1,280,648	5,456,520	
County Service Area No. 4-B	38,779	---	---	17,299	17,299	56,078	
County Service Area No. 4-C	25,994	---	---	4,454	4,454	30,448	
County Service Area No. 4-D	5,487	---	---	4,937	4,937	10,424	
CSA 10 Benefit Zone 3	1,731,376	---	---	250,000	250,000	1,981,376	
Del Norte Oaks Park District	15,769	---	---	3,546	3,546	19,315	
Gold River Station No. 7 Landscape CFD	115,231	5,367	5,367	---	---	109,864	
Juvenile Courthouse Project Debt Svc	2,216,812	1,062	1,062	---	---	2,215,750	
Landscape Maintenance District	700,000	---	---	---	---	700,000	
Mather Landscape Maintenance CFD	250,000	---	---	200,000	200,000	450,000	
Mission Oaks Maint/Improvement District	386,499	---	---	57,628	57,628	444,127	
Mission Oaks Recreation and Park District	1,722,115	---	---	216,481	216,481	1,938,596	
Sacramento County Land Maintenance CFD	422,658	---	---	76,917	76,917	499,575	
Sunrise Recreation and Park District	164,370	---	---	---	---	164,370	
Water Agency-Zone 11 Drainage Infra	40,528,389	758,878	758,878	4,602,658	4,602,658	44,372,169	
Water Agency-Zone 13	1,530,920	---	---	513,959	513,959	2,044,879	
Water Resources	13,485,250	1,697,541	1,697,541	42,741	42,741	11,830,450	
Total Special Districts and Other Agencies	\$ 71,367,949	\$ 2,563,216	\$ 2,563,216	\$ 7,335,365	\$ 7,335,365	\$ 76,140,098	

Operation of Internal Service Fund (Schedule 10)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund			Dept Of Technology - (031A)		
		Fiscal Year 2025-26			Technology		
		Fund Title			Service Activity		
Operating Detail		2023-24 Actual			2024-25 Actual X Estimated		
		2			3		
1		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)		\$	(2,777,263)	\$	(2,795,144)	\$	(2,796,171)
Change in Net Position		\$	2,387,379	\$	3,882,771	\$	(2,757,012)
Net Position - Beginning Balance		\$	37,592,754	\$	40,526,045	\$	44,408,817
Equity and Other Account Adjustments		\$	545,912	\$	1	\$	---
Net Position - Ending Balance		\$	40,526,045	\$	44,408,817	\$	41,651,805

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund			Fiscal Year 2025-26	
		Fund Title		Fixed Assets-Heavy Equipment - (034A)		
		Service Activity		Other General		
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Operating Revenues						
Charges for Services		\$ 3,703,572	\$ 3,682,348	\$ 3,914,235	\$ 3,914,235	
Miscellaneous Revenues		540,815	329,844	1,994,937	1,994,937	
Total Revenue		\$ 4,244,387	\$ 4,012,192	\$ 5,909,172	\$ 5,909,172	
Operating Expenditures						
Other Charges		\$ ---	\$ 114,282	\$ ---	\$ ---	
Total Operating Expenses		\$ ---	\$ 114,282	\$ ---	\$ ---	
Operating Income (Loss)		\$ 4,244,387	\$ 3,897,910	\$ 5,909,172	\$ 5,909,172	
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets		\$ 450,119	\$ 465,667	\$ 258,000	\$ 258,000	
Total Nonoperating Revenues (Expenses)		\$ 450,119	\$ 465,667	\$ 258,000	\$ 258,000	
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)		\$ 173,235	\$ 178,716	\$ 181,884	\$ 181,884	
Change in Net Position		\$ 4,867,741	\$ 4,542,293	\$ 6,349,056	\$ 6,349,056	
Net Position - Beginning Balance		\$ 77,148,264	\$ 82,025,192	\$ 86,567,486	\$ 86,567,486	
Equity and Other Account Adjustments		\$ 9,187	\$ 1	\$ ---	\$ ---	
Net Position - Ending Balance		\$ 82,025,192	\$ 86,567,486	\$ 92,916,542	\$ 92,916,542	
Capital Assets						
Capital Assets		\$ 7,135,892	\$ 2,626,977	\$ 13,698,836	\$ 13,698,836	

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund			General Services-Operations - (035A)		
		Fiscal Year 2025-26			Other General		
		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							
Revenue from Use of Money & Property	\$	684	\$	504	\$	---	\$
Charges for Services		175,141,382		184,984,842		205,070,568	205,070,568
Miscellaneous Revenues		4,667,332		4,116,717		5,504,020	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	120,296,353
Other Charges		4,539,132		4,125,815		4,665,104	4,665,104
Depreciation		12,712,064		13,645,516		16,302,985	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	\$
							290,000

Operation of Internal Service Fund (Schedule 10)

Proprietary Schedules

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund			General Services Capital Outlay - (036A)		
		Fiscal Year 2025-26			Other General		
		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		\$	910,622 \$	912,874 \$	791,000 \$	791,000	
Miscellaneous Revenues			1,638,765	2,751,269	455,201	455,201	
Total Revenue		\$	2,549,387 \$	3,664,143 \$	1,246,201 \$	1,246,201	
Operating Expenditures							
Other Charges		\$	---	---	188,928 \$	188,928	
Total Operating Expenses		\$	---	---	188,928 \$	188,928	
Operating Income (Loss)		\$	2,549,387 \$	3,664,143 \$	1,057,273 \$	1,057,273	
Nonoperating Revenues (Expenses)							
Gain or Loss on Sale of Capital Assets		\$	2,077,399 \$	1,357,559 \$	500,000 \$	500,000	
Total Nonoperating Revenues (Expenses)		\$	2,077,399 \$	1,357,559 \$	500,000 \$	500,000	
Income Before Capital Contributions and Transfers							
			---	---	---	---	
Change in Net Position		\$	4,626,786 \$	5,021,702 \$	1,557,273 \$	1,557,273	
Net Position - Beginning Balance		\$	49,167,545 \$	53,571,245 \$	58,605,510 \$	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 \$	60,162,783	
Capital Assets							
Capital Assets		\$	9,484,798 \$	14,297,233 \$	12,006,418 \$	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	\$ 45,173,205	
Miscellaneous Revenues			3,907,850		2,673,154	2,408,397	
Total Revenue		\$	43,371,507	\$	51,702,220	\$ 47,581,602	
Operating Expenditures							
Services and Supplies		\$	40,776,129	\$	47,601,804	\$ 45,459,249	
Other Charges			94,508		249,955	605,056	
Total Operating Expenses		\$	40,870,637	\$	47,851,759	\$ 46,064,305	
Operating Income (Loss)		\$	2,500,870	\$	3,850,461	\$ 1,517,297	
Nonoperating Revenues (Expenses)							
Total Nonoperating Revenues (Expenses)		\$	---	\$	---	\$ ---	
Income Before Capital Contributions and Transfers							
Change in Net Position		\$	2,500,870	\$	3,850,461	\$ 1,517,297	
Net Position - Beginning Balance		\$	(14,555,675)	\$	(15,011,344)	\$ (23,488,945)	
Equity and Other Account Adjustments		\$	(2,956,539)	\$	(12,328,062)	\$ ---	
Net Position - Ending Balance		\$	(15,011,344)	\$	(23,488,945)	\$ (21,971,648)	

State Controller Schedules		County of Sacramento			Schedule 10		
County Budget Act		Operation of Internal Service Fund					
		Fiscal Year 2025-26					
		Fund Title			Dental Plan Insurance - (038A)		
		Service Activity			Other General		
Operating Detail		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 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	\$ 17,800,000		
Miscellaneous Revenues		22,054	---	---	---		
Total Revenue		\$ 17,799,238	\$ 17,676,633	\$ 17,800,000	\$ 17,800,000		
Operating Expenditures							
Services and Supplies		\$ 16,018,280	\$ 17,263,328	\$ 17,800,000	\$ 17,800,000		
Total Operating Expenses		\$ 16,018,280	\$ 17,263,328	\$ 17,800,000	\$ 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	\$ 14,095,630		
Equity and Other Account Adjustments		\$ ---	\$ (1)	\$ ---	\$ ---		
Net Position - Ending Balance		\$ 13,682,326	\$ 14,095,630	\$ 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					
		Fund Title			Workers Compensation Insurance - (039A)		
		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	\$	37,332,081	\$	41,979,313	\$	39,977,853	\$ 39,977,853
Miscellaneous Revenues		118,047		89,976		100,000	100,000
Total Revenue	\$	37,450,128	\$	42,069,288	\$	40,077,853	\$ 40,077,853
Operating Expenditures							
Salaries and Employee Benefits	\$	---	\$	(739)	\$	---	\$ ---
Services and Supplies		28,976,938		31,169,478		37,573,686	37,573,686
Other Charges		365,118		1,110,337		1,493,615	1,493,615
Depreciation		4,186		---		10,552	10,552
Total Operating Expenses	\$	29,346,242	\$	32,279,076	\$	39,077,853	\$ 39,077,853
Operating Income (Loss)	\$	8,103,886	\$	9,790,213	\$	1,000,000	\$ 1,000,000
Nonoperating Revenues (Expenses)							
Total Nonoperating Revenues (Expenses)							
Income Before Capital Contributions and Transfers							

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund				
		Fiscal Year 2025-26				
		Fund Title			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 Expenditures						
Services and Supplies		\$	919,566 \$	1,309,055 \$	1,372,898 \$	1,372,898
Other Charges			23,480	33,593	79,568	79,568
Total Operating Expenses		\$	943,046 \$	1,342,648 \$	1,452,466 \$	1,452,466
Operating Income (Loss)		\$	(943,046)	(1,342,648)	(1,452,466)	(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)	(1,452,466)
Net Position - Beginning Balance		\$	7,053,099	6,110,179	4,767,530	4,767,530
Equity and Other Account Adjustments		\$		(1)		
Net Position - Ending Balance		\$	6,110,179	4,767,530	3,315,064	3,315,064

Operation of Internal Service Fund (Schedule 10)

Proprietary Schedules

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			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	\$	6,292,480
Miscellaneous Revenues		438,248	261,855	242,714		242,714
Total Revenue	\$	6,593,708	\$ 6,481,037	\$ 6,535,194	\$	6,535,194
Operating Expenditures						
Salaries and Employee Benefits	\$	1,388,318	\$ 1,625,931	\$ 1,701,489	\$	1,701,489
Services and Supplies		1,528,802	1,817,424	2,121,615		2,121,615
Other Charges		---	---	12,472		12,472
Depreciation		2,179,326	2,120,165	2,275,262		2,275,262
Total Operating Expenses	\$	5,096,446	\$ 5,563,519	\$ 6,110,838	\$	6,110,838
Operating Income (Loss)	\$	1,497,262	\$ 917,517	\$ 424,356	\$	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						

State Controller Schedules		County of Sacramento			Schedule 10	
County Budget Act		Operation of Internal Service Fund			Board Of Retirement - (060A)	
		Fiscal Year 2025-26			Other General	
		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		Schedule 11	
Operating Detail			Service Activity		Airport Maintenance - (041A)		Adopted by the Board of Supervisors		
			2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	Airport			
1	2	3	4	5					
Operating Revenues									
Licenses, Permits, & Franchises	\$	74,306	\$	72,003	\$	78,855	\$	78,855	
Fines, Forfeitures, & Penalties		55,839		50,101		81,084		81,084	
Revenue from Use of Money & Property		199,786,035		221,222,504		223,415,208		223,415,208	
Charges for Services		34,200,336		38,336,779		40,261,923		40,261,923	
Miscellaneous Revenues		36,965,845		37,488,943		43,058,249		43,058,249	
Total Revenue	\$	271,082,361	\$	297,170,331	\$	306,895,319	\$	306,895,319	
Operating Expenditures									
Salaries and Employee Benefits	\$	50,560,565	\$	55,085,005	\$	59,828,640	\$	59,828,640	
Services and Supplies		97,902,429		115,554,055		145,707,542		145,707,542	
Other Charges		4,787,844		4,511,300		4,765,055		4,765,055	
Depreciation		55,982,692		60,933,631		66,569,781		66,569,781	
Total Operating Expenses	\$	209,233,530	\$	236,083,991	\$	276,871,018	\$	276,871,018	
Operating Income (Loss)	\$	61,848,832	\$	61,086,339	\$	30,024,301	\$	30,024,301	
Nonoperating Revenues (Expenses)									
Interest/Investment (Expense) and/or (Loss)	\$	(31,902,021)	\$	(47,449,653)	\$	(53,000,000)	\$	(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		36,376,669	
Total Nonoperating Revenues (Expenses)	\$	(14,077,010)	\$	(22,206,747)	\$	(16,623,331)	\$	(16,623,331)	
Income Before Capital Contributions and Transfers									
Transfers-In/(Out)	\$	(11,996,144)	\$	(33,315,109)	\$	(57,150,000)	\$	(57,150,000)	
Capital Contributions		13,606,032		27,206,757		329,854		329,854	
Change in Net Position	\$	49,381,710	\$	32,771,240	\$	(43,419,176)	\$	(43,419,176)	
Net Position - Beginning Balance	\$	799,595,373	\$	871,863,698	\$	914,642,868	\$	914,642,868	

Proprietary Schedules

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 Budget Act			County of Sacramento Operation of Enterprise Fund Fiscal Year 2025-26			Fund Title Service Activity		Airport Capital Impr - (043A) Airport		Schedule 11
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	\$	288,050,000	\$	288,050,000		
Interest/Investment Income and/or Gain			4,309,566	3,918,278						
Total Nonoperating Revenues (Expenses)			\$	108,802,856	\$	288,050,000	\$	288,050,000		
Income Before Capital Contributions and Transfers										
Transfers-In/(Out)			\$	30,341,046	\$	57,150,000	\$	57,150,000		
Capital Contributions			7,832,493	26,178,084		56,039,058		56,039,058		
Change in Net Position			\$	165,321,986	\$	401,239,058	\$	401,239,058		
Net Position - Beginning Balance			\$	196,560,512	\$	193,222,020	\$	193,222,020		
Equity and Other Account Adjustments			\$	(168,660,478)	\$		\$			
Net Position - Ending Balance			\$	193,222,020	\$	594,461,078	\$	594,461,078		
Capital Assets										
Capital Assets			\$	200,788,182	\$	517,586,776	\$	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	\$	1,248,318	
Charges for Services	139,139,667	144,974,834	150,593,920		150,593,920	
Miscellaneous Revenues	4,674,261	4,466,819	2,666,266		2,666,266	
Total Revenue	\$ 144,049,166	\$ 149,695,500	\$ 154,508,504	\$	154,508,504	
Operating Expenditures						
Salaries and Employee Benefits	\$ 44,482,247	\$ 47,658,078	\$ 49,421,189	\$	49,421,189	
Services and Supplies	78,133,473	81,001,083	89,835,814		89,835,814	
Other Charges	5,057,441	5,520,495	6,367,235		6,367,235	
Depreciation	9,846,026	10,088,278	13,759,324		13,759,324	
Total Operating Expenses	\$ 137,519,186	\$ 144,267,934	\$ 159,383,562	\$	159,383,562	
Operating Income (Loss)	\$ 6,529,980	\$ 5,427,566	\$ (4,875,058)	\$	(4,875,058)	
Nonoperating Revenues (Expenses)						
Gain or Loss on Sale of Capital Assets	\$ 36,679	\$ 14,536,027	\$ 4,030,000	\$	4,030,000	
Interest/Investment Income and/or Gain	3,724,414	4,715,324	1,342,386		1,342,386	
Total Nonoperating Revenues (Expenses)	\$ 3,761,093	\$ 19,251,351	\$ 5,372,386	\$	5,372,386	
Income Before Capital Contributions and Transfers						
Transfers-In/(Out)	\$ 614,306	\$ 1,322,995	\$ 1,394,395	\$	1,394,395	
Capital Contributions	669,412	3,949,544	6,568,979		6,568,979	
Change in Net Position	\$ 11,574,791	\$ 29,951,456	\$ 8,460,702	\$	8,460,702	
Net Position - Beginning Balance	\$ 177,493,502	\$ 189,455,210	\$ 203,469,982	\$	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	\$	211,930,684	
Capital Assets						

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	
Capital Assets						
Capital Assets		\$ 33,200,330	\$ 35,360,595	\$ 38,360,586	\$ 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	\$ 1,891,795	
Charges for Services		640,465	647,845	794,151	794,151	
Miscellaneous Revenues		195,365	195,364	195,660	195,660	
Total Revenue		\$ 2,665,334	\$ 2,656,338	\$ 2,881,606	\$ 2,881,606	
Operating Expenditures						
Salaries and Employee Benefits		\$ 422,841	\$ 455,666	\$ 543,208	\$ 543,208	
Services and Supplies		1,830,655	2,094,082	3,994,796	3,994,796	
Other Charges		205,534	213,496	260,337	260,337	
Depreciation		112,796	84,883	120,000	120,000	
Total Operating Expenses		\$ 2,571,827	\$ 2,848,127	\$ 4,918,341	\$ 4,918,341	
Operating Income (Loss)		\$ 93,507	\$ (191,789)	\$ (2,036,735)	\$ (2,036,735)	
Nonoperating Revenues (Expenses)						
Interest/Investment Income and/or Gain		\$ 358,284	\$ 339,601	\$ 45,000	\$ 45,000	
Total Nonoperating Revenues (Expenses)		\$ 358,284	\$ 339,601	\$ 45,000	\$ 45,000	
Income Before Capital Contributions and Transfers						
Change in Net Position		\$ 451,791	\$ 147,812	\$ (1,991,735)	\$ (1,991,735)	
Net Position - Beginning Balance		\$ 8,903,710	\$ 9,408,861	\$ 9,598,962	\$ 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	\$ 7,607,227	

State Controller Schedules		County of Sacramento			Schedule 11			
County Budget Act		Operation of Enterprise Fund			Public Works Transit Program - (068A)			
		Fiscal Year 2025-26			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	\$	116,562	\$	116,562
Miscellaneous Revenues		790	---	---	---	---	---	---
Total Revenue	\$	102,604	\$	134,935	\$	116,562	\$	116,562
Operating Expenditures								
Services and Supplies	\$	324,311	\$	319,215	\$	583,819	\$	583,819
Other Charges		1,819,381		1,861,359		2,091,600		2,091,600
Depreciation		290,234		284,333		130,737		130,737
Total Operating Expenses	\$	2,433,926	\$	2,464,906	\$	2,806,156	\$	2,806,156
Operating Income (Loss)	\$	(2,331,322)	\$	(2,329,971)	\$	(2,689,594)	\$	(2,689,594)
Nonoperating Revenues (Expenses)								
Gain or Loss on Sale of Capital Assets	\$	---	\$	4,250	\$	18,000	\$	18,000
Interest/Investment Income and/or Gain		1,350,630		823,490		1,450,632		1,450,632
Total Nonoperating Revenues (Expenses)	\$	1,350,630	\$	827,740	\$	1,468,632	\$	1,468,632
Income Before Capital Contributions and Transfers								
Capital Contributions	\$	1,860,331	\$	1,667,306	\$	1,600,225	\$	1,600,225
Change in Net Position	\$	879,639	\$	165,075	\$	379,263	\$	379,263
Net Position - Beginning Balance	\$	2,024,204	\$	2,902,532	\$	3,067,606	\$	3,067,606
Equity and Other Account Adjustments	\$	(1,311)	\$	(1)	\$	---	\$	---
Net Position - Ending Balance	\$	2,902,532	\$	3,067,606	\$	3,446,869	\$	3,446,869
Capital Assets								
Capital Assets	\$	423,490	\$	---	\$	510,000	\$	510,000

State Controller Schedules		County of Sacramento			Schedule 11	
County Budget Act		Operation of Enterprise Fund				
		Fiscal Year 2025-26				
					Regional Sanitation District - (261A)	
					Other Health and Sanitation	
					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		\$	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 Budget Act			County of Sacramento Operation of Enterprise Fund Fiscal Year 2025-26			Fund Title		Water Agency-Zone 40 - (320A)		Schedule 11
						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	\$	508,728	\$	508,728	\$	508,728
Fines, Forfeitures, & Penalties		65,174		33,099		---		---		---
Charges for Services		126,859,430		123,406,376		118,944,393		118,944,393		118,944,393
Miscellaneous Revenues		2,561,132		3,645,687		3,002,000		3,002,000		3,002,000
Total Revenue	\$	130,526,729	\$	128,036,818	\$	122,455,121	\$	122,455,121	\$	122,455,121
Operating Expenditures										
Salaries and Employee Benefits	\$	18,044,350	\$	19,125,442	\$	19,664,423	\$	19,664,423	\$	19,664,423
Services and Supplies		20,335,682		19,399,664		22,055,431		22,055,431		22,055,431
Other Charges		4,098,359		4,630,038		5,081,670		5,081,670		5,081,670
Depreciation		22,203,116		23,858,825		22,663,841		22,663,841		22,663,841
Total Operating Expenses	\$	64,681,508	\$	67,013,969	\$	69,465,365	\$	69,465,365	\$	69,465,365
Operating Income (Loss)	\$	65,845,221	\$	61,022,849	\$	52,989,756	\$	52,989,756	\$	52,989,756
Nonoperating Revenues (Expenses)										
Interest/Investment (Expense) and/or (Loss)	\$	(11,246,169)	\$	(11,446,120)	\$	(14,147,200)	\$	(14,147,200)	\$	(14,147,200)
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		8,092,200		8,092,200
Total Nonoperating Revenues (Expenses)	\$	216,596	\$	390,006	\$	(6,055,000)	\$	(6,055,000)	\$	(6,055,000)
Income Before Capital Contributions and Transfers										
Transfers-In/(Out)	\$	46,087	\$	(100,662)	\$	(193,318)	\$	(193,318)	\$	(193,318)
Capital Contributions		260,555		19,154		250,000		250,000		250,000
Change in Net Position	\$	66,368,460	\$	61,331,347	\$	46,991,438	\$	46,991,438	\$	46,991,438
Net Position - Beginning Balance	\$	711,678,060	\$	758,514,857	\$	831,993,027	\$	831,993,027	\$	831,993,027
Equity and Other Account Adjustments	\$	(19,531,663)	\$	12,146,824	\$	---	\$	---	\$	---

Proprietary Schedules

Capital Assets			
Capital Assets	\$	64,510,935	\$
		65,729,893	\$
			89,639,621

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 1182880BU - Florin Road Capital Project				
		Function: General				
		Activity: Plant Acquisition				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Revenue from Use Of Money & Property		\$	19,734 \$	18,753 \$	20,000 \$	20,000
Total Revenue		\$	19,734 \$	18,753 \$	20,000 \$	20,000
Expenditure						
Other Charges		\$	---	\$	---	479,916
Total Expenditures and Appropriations		\$	---	\$	---	479,916
Net Cost		\$	(19,734)	\$	(18,753)	459,916

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 1430000BU - North Vineyard Station Specific Plan				
		Function: Public Ways & Facilities				
		Activity: Public Ways				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb		\$	696,390	\$	171,368	\$ ---
Revenue from Use Of Money & Property			262,625		248,017	16,000
Charges for Services			730,663		391,000	20,000
Total Revenue		\$	1,689,678	\$	810,385	\$ 36,000
Expenditure						
Services & Supplies		\$	818,225	\$	752,741	\$ 3,461,269
Other Charges			---		---	2,554,435
Total Expenditures and Appropriations		\$	818,225	\$	752,741	\$ 6,015,704
Net Cost		\$	(871,454)	\$	(57,645)	\$ 5,979,704

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 1440000BU - North Vineyard Station CFDs			
		Function: Public Ways & Facilities			
		Activity: Public Ways			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Taxes	\$	964,187	\$ 1,010,917	\$ 903,856	\$ 903,856
Revenue from Use Of Money & Property		20,551	65,085	24,500	24,500
Total Revenue	\$	984,738	\$ 1,076,002	\$ 928,356	\$ 928,356
Expenditure					
Services & Supplies	\$	215,550	\$ 528,904	\$ 3,813,498	\$ 3,813,498
Other Charges		---	855,948	1,942,749	1,942,749
Total Expenditures and Appropriations	\$	215,550	\$ 1,384,852	\$ 5,756,247	\$ 5,756,247
Net Cost		\$	(769,188)	\$ 308,849	\$ 4,827,891
					4,827,891

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 1450000BU - Florin Vineyard Comm Plan				
		Function: Public Ways & Facilities				
		Activity: Public Ways				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Revenue from Use Of Money & Property		\$	349,149	\$	429,126	\$
Charges for Services			5,087,047		3,089,923	
Total Revenue		\$	5,436,196	\$	3,519,049	\$
					25,500	\$
Expenditure						
Services & Supplies			265,050		506,991	
Other Charges			---		---	
Interfund Charges			696,390		171,368	
Total Expenditures and Appropriations		\$	961,441	\$	678,359	\$
					9,737,368	\$
Net Cost		\$	(4,474,755)	\$	(2,840,690)	\$
					9,711,868	\$

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 2140000BU - Transportation-Sales Tax				
		Function: Public Ways & Facilities				
		Activity: Public Ways				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	648,835	\$ 2,921,323	\$ 19,428,000	\$	19,428,000
Taxes		34,623,046	39,690,633	56,638,749		56,638,749
Revenue from Use Of Money & Property		500,096	401,120	294,000		294,000
Intergovernmental Revenues		3,805,540	14,683,160	52,477,413		52,477,413
Miscellaneous Revenues		492	458,348	---		---
Total Revenue	\$	39,578,009	\$ 58,154,584	\$ 128,838,162	\$	128,838,162
Expenditure						
Services & Supplies	\$	12,402,428	\$ 26,933,894	\$ 105,608,108	\$	105,608,108
Other Charges		1,995,001	454,311	2,044,750		2,044,750
Interfund Charges		25,044,691	23,965,771	30,227,912		30,227,912
Total Expenditures and Appropriations	\$	39,442,119	\$ 51,353,976	\$ 137,880,770	\$	137,880,770
Net Cost	\$	(135,890)	\$ (6,800,608)	\$ 9,042,608	\$	9,042,608

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 2150000BU - Building Inspection			
		Function: Public Protection			
		Activity: Protective Inspection			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Licenses, Permits & Franchises	\$	20,175,944	\$ 21,927,121	\$ 23,649,199	\$ 23,649,199
Fines, Forfeitures & Penalties		---	95	---	---
Revenue from Use Of Money & Property		442,038	419,296	330,000	330,000
Intergovernmental Revenues		52,622	51,410	50,000	50,000
Charges for Services		99,872	149,986	488,501	488,501
Miscellaneous Revenues		4,305	10,944	8,500	8,500
Total Revenue	\$	20,774,781	\$ 22,558,852	\$ 24,526,200	\$ 24,526,200
Expenditure					
Services & Supplies		21,872,781	22,992,606	24,985,700	24,985,700
Other Charges		422,639	(12,411)	425,000	425,000
Total Expenditures and Appropriations	\$	22,295,420	\$ 22,980,195	\$ 25,410,700	\$ 25,410,700
Net Cost	\$	1,520,640	\$ 421,343	\$ 884,500	\$ 884,500

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 2151000BU - Development and Code Services				
		Function: Public Protection				
		Activity: Other Protection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	197,387	\$ 5,164,314	\$ 164,314	\$	164,314
Licenses, Permits & Franchises		38,030	8,938	86,000		86,000
Fines, Forfeitures & Penalties		90,661	142,856	72,520		72,520
Revenue from Use Of Money & Property		(68,762)	(123,313)	(25,274)		(25,274)
Charges for Services		59,891,804	67,820,682	74,026,297		74,026,297
Miscellaneous Revenues		366,341	418,219	376,377		376,377
Total Revenue	\$	60,515,461	\$ 73,431,697	\$ 74,700,234	\$	74,700,234
Expenditure						
Salaries & Benefits	\$	39,879,062	\$ 42,871,154	\$ 47,243,178	\$	47,243,178
Services & Supplies		20,363,003	27,313,916	29,845,890		29,845,890
Other Charges		1,005,438	(94,754)	1,874,369		1,874,369
Equipment		102,213	143,755	488,951		488,951
Intrafund Charges		2,461,921	2,478,609	2,762,230		2,762,230
Intrafund Reimb		(2,461,921)	(2,478,609)	(2,762,230)		(2,762,230)
Total Expenditures and Appropriations	\$	61,349,716	\$ 70,234,072	\$ 79,452,388	\$	79,452,388
Net Cost	\$	834,255	(3,197,625)	4,752,154	\$	4,752,154

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 2180000BU - Technology Cost Recovery Fee				
		Function: Public Protection				
		Activity: Protective Inspection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Licenses, Permits & Franchises	\$	2,005,547	\$	2,006,516	\$	2,013,000
Revenue from Use Of Money & Property		18,332		41,313		15,000
Charges for Services		(16)		(29)		---
Miscellaneous Revenues		20,660		18,176		25,000
Total Revenue	\$	2,044,523	\$	2,065,977	\$	2,053,000
Expenditure						
Services & Supplies	\$	1,578,779	\$	1,366,602	\$	2,860,834
Total Expenditures and Appropriations	\$	1,578,779	\$	1,366,602	\$	2,860,834
Net Cost	\$	(465,744)	\$	(699,375)	\$	807,834

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 2240000BU - Solid Waste Commercial Program			
		Function: Health and Sanitation			
		Activity: Sanitation			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Licenses, Permits & Franchises	\$	4,757,292	\$ 5,180,560	\$ 4,800,000	\$ 4,800,000
Fines, Forfeitures & Penalties		187,116	220,700	190,000	190,000
Revenue from Use Of Money & Property		391,999	410,412	185,000	185,000
Miscellaneous Revenues		1,034,155	300,549	300,000	300,000
Total Revenue	\$	6,370,562	\$ 6,112,222	\$ 5,475,000	\$ 5,475,000
Expenditure					
Services & Supplies	\$	3,393,135	\$ 2,792,103	\$ 2,827,534	\$ 2,827,534
Interfund Charges		1,140,440	2,015,798	1,394,395	1,394,395
Total Expenditures and Appropriations	\$	4,533,575	\$ 4,807,902	\$ 4,221,929	\$ 4,221,929
Net Cost	\$	(1,836,988)	\$ (1,304,320)	\$ (1,253,071)	\$ (1,253,071)

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 2900000BU - Roads				
		Function: Public Ways & Facilities				
		Activity: Public Ways				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	42,612,976	\$ 49,819,701	\$ 45,055,912	\$	55,055,912
Taxes		1,398,134	1,426,836	1,449,856		1,449,856
Licenses, Permits & Franchises		1,489,765	1,802,780	1,587,000		1,587,000
Revenue from Use Of Money & Property		5,467,486	5,817,284	5,005,000		5,005,000
Intergovernmental Revenues		76,027,414	102,903,215	100,144,183		100,144,183
Charges for Services		427,018	302,929	265,000		265,000
Miscellaneous Revenues		882,862	1,542,119	1,622,325		1,622,325
Total Revenue	\$	128,305,656	\$ 163,614,865	\$ 155,129,276	\$	165,129,276
Expenditure						
Services & Supplies	\$	107,967,530	\$ 125,909,098	\$ 298,972,813	\$	308,972,813
Other Charges		436,557	346,485	12,071,000		12,071,000
Interfund Charges		1,293,140	2,649,514	4,829,001		4,829,001
Total Expenditures and Appropriations	\$	109,697,226	\$ 128,905,097	\$ 315,872,814	\$	325,872,814
Net Cost	\$	(18,608,430)	\$ (34,709,768)	\$ 160,743,538	\$	160,743,538

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9		
County Budget Act		Financing Sources and Uses by Budget Unit by Object					
		Governmental Funds					
		Fiscal Year 2025-26					
		Budget Unit: 2910000BU - SCTDF Capital Fund					
		Function: Public Ways & Facilities					
		Activity: Public Ways					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue							
Interfund Reimb	\$	(1,802,367)	\$	---	\$	---	
Licenses, Permits & Franchises		16,767,038	13,758,206	13,892,321		13,892,321	
Revenue from Use Of Money & Property		2,827,009	3,205,749	2,685,000		2,685,000	
Intergovernmental Revenues		3,274	151,087	796,611		796,611	
Charges for Services		(202,056)	---	---		---	
Miscellaneous Revenues		583,540	739,566	584,086		584,086	
Total Revenue		\$	18,176,438	\$	17,958,018	\$	17,958,018
Expenditure							
Services & Supplies	\$	3,195,623	\$	(3,295,807)	\$	20,336,458	20,336,458
Other Charges		49,400	53,000	75,000		75,000	75,000
Interfund Charges		1,598,511	3,334,193	29,157,000		29,157,000	29,157,000
Total Expenditures and Appropriations		\$	4,843,534	\$	91,385	\$	49,568,458
Net Cost		\$	(13,332,904)	\$	(17,763,223)	\$	31,610,440

State Controller Schedules		County of Sacramento			Schedule 9		
County Budget Act		Financing Sources and Uses by Budget Unit by Object					
		Governmental Funds					
		Fiscal Year 2025-26					
		Budget Unit: 2960000BU - Department of Transportation					
		Function: Public Ways & Facilities					
		Activity: Public Ways					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5			
Revenue							
Interfund Reimb	\$	1,263,480	\$	1,263,480	\$	1,263,480	
Fines, Forfeitures & Penalties		166,461	---	11,500		11,500	
Revenue from Use Of Money & Property		576,340	599,752	551,000		551,000	
Intergovernmental Revenues		575,277	559,303	521,000		521,000	
Charges for Services		65,469,445	64,981,650	71,426,692		71,426,692	
Miscellaneous Revenues		24,513	8,208	500		500	
Other Financing Sources		7,700	6,236	---		---	
Total Revenue	\$	68,083,216	\$	67,418,630	\$	73,774,172	
Expenditure							
Salaries & Benefits	\$	38,927,942	\$	41,466,374	\$	44,217,596	
Services & Supplies		26,277,280	26,765,373	32,893,601		32,893,601	
Other Charges		615,008	577,077	2,055,756		2,055,756	
Equipment		---	11,088	48,000		48,000	
Intrafund Charges		8,787,262	9,380,503	10,327,891		10,327,891	
Intrafund Reimb		(8,787,262)	(9,380,503)	(10,327,891)		(10,327,891)	
Total Expenditures and Appropriations	\$	65,820,230	\$	68,819,913	\$	79,214,953	
Net Cost	\$	(2,262,986)	\$	1,401,283	\$	5,440,781	

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 3100000BU - Capital Construction			
		Function: General			
		Activity: Plant Acquisition			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Interfund Reimb	\$	48,000	\$ ---	\$	405,418
Fines, Forfeitures & Penalties		1,995,153	1,909,725	1,850,000	1,850,000
Revenue from Use Of Money & Property		3,623,347	3,667,166	194,367	194,367
Intergovernmental Revenues		18,666,555	21,791,448	34,917,579	34,917,579
Charges for Services		25,999,419	28,234,806	49,973,376	49,973,376
Miscellaneous Revenues		184,325	195,459	---	---
Total Revenue	\$	50,516,799	\$	55,798,604	\$ 87,340,740
Expenditure					
Services & Supplies	\$	13,466,537	\$	19,176,889	\$ 54,945,882
Other Charges		9,560,000	10,725,000	3,195,677	3,195,677
Improvements		14,966,276	20,182,457	114,772,681	114,772,681
Interfund Charges		1,028,627	1,130,963	1,131,081	1,131,081
Intrafund Charges		5,584,050	5,774,699	8,779,322	8,779,322
Intrafund Reimb		(5,584,050)	(5,774,699)	(8,779,322)	(8,779,322)
Total Expenditures and Appropriations	\$	39,021,440	\$	51,215,309	\$ 174,045,321
Net Cost	\$	(11,495,359)	\$	(4,583,295)	\$ 86,704,581

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 3210000BU - Agricultural Comm-Sealer Of Wts & Meas				
		Function: Public Protection				
		Activity: Protective Inspection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Intergovernmental Revenues		\$ 3,160,913	\$ 3,019,135	\$ 2,677,973	\$	2,677,973
Charges for Services		1,341,588	1,334,847	1,639,648		1,639,648
Miscellaneous Revenues		1,881	60			
Total Revenue		\$ 4,504,382	\$ 4,354,043	\$ 4,317,621	\$	4,317,621
Expenditure						
Salaries & Benefits		\$ 4,370,025	\$ 4,730,242	\$ 4,664,085	\$	4,664,085
Services & Supplies		976,968	1,119,924	1,159,882		1,159,882
Intrafund Charges		88,379	118,372	132,126		132,126
Total Expenditures and Appropriations		\$ 5,435,372	\$ 5,968,538	\$ 5,956,093	\$	5,956,093
Net Cost		\$ 930,991	\$ 1,614,495	\$ 1,638,472	\$	1,638,472

State Controller Schedules		County of Sacramento			Schedule 9		
County Budget Act		Financing Sources and Uses by Budget Unit by Object					
		Governmental Funds					
		Fiscal Year 2025-26					
		Budget Unit: 3220000BU - Animal Care Services					
		Function: Public Protection					
		Activity: Other Protection					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5			
Revenue							
Interfund Reimb	\$	---	\$ 458,590	\$ 206,500	\$	206,500	
Licenses, Permits & Franchises		265,189	190,989	350,000		350,000	
Intergovernmental Revenues		688,266	480,431	727,729		727,729	
Charges for Services		547,803	266,551	805,304		805,304	
Miscellaneous Revenues		189,070	405,609	324,280		324,280	
Total Revenue	\$	1,690,328	\$ 1,802,170	\$ 2,413,813	\$	2,413,813	
Expenditure							
Salaries & Benefits	\$	6,799,842	\$ 7,100,964	\$ 7,558,926	\$	7,558,926	
Services & Supplies		5,408,796	5,575,139	5,907,078		5,907,078	
Other Charges		960	1,375	1,000		1,000	
Equipment		6,328	20,276	---		---	
Interfund Charges		1,565,371	1,565,251	1,565,931		1,565,931	
Intrafund Charges		7,179,103	7,545,025	7,100,493		7,100,493	
Intrafund Reimb		(6,736,744)	(7,046,068)	(6,563,598)		(6,563,598)	
Total Expenditures and Appropriations	\$	14,223,657	\$ 14,761,962	\$ 15,569,830	\$	15,569,830	
Net Cost	\$	12,533,329	\$ 12,959,792	\$ 13,156,017	\$	13,156,017	

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 3220800BU - Animal Care-Restricted Revenues			
		Function: Public Protection			
		Activity: Other Protection			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Licenses, Permits & Franchises	\$	21,148	\$ 20,703	\$ 15,500	\$ 15,500
Revenue from Use Of Money & Property		12,064	11,437	1,000	1,000
Charges for Services		---	---	190,000	190,000
Miscellaneous Revenues		---	698,731	---	---
Total Revenue	\$	33,212	\$ 730,871	\$ 206,500	\$ 206,500
Expenditure					
Interfund Charges	\$	---	\$ 458,590	\$ 206,500	\$ 206,500
Appropriation for Contingencies		---	---	539,871	539,871
Total Expenditures and Appropriations	\$	---	\$ 458,590	\$ 746,371	\$ 746,371
Net Cost	\$	(33,212)	\$ (272,281)	\$ 539,871	\$ 539,871

State Controller Schedules		County of Sacramento			Schedule 9		
County Budget Act		Financing Sources and Uses by Budget Unit by Object					
		Governmental Funds					
		Fiscal Year 2025-26					
		Budget Unit: 3230000BU - Department Of Finance					
		Function: General					
		Activity: Finance					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue							
Interfund Reimb	\$	---	\$	240	\$	---	
Taxes		4,798	---	---	---	---	
Licenses, Permits & Franchises		3,100,370	3,412,677	3,699,376		3,699,376	
Fines, Forfeitures & Penalties		8,625,822	9,731,377	7,802,856		7,802,856	
Intergovernmental Revenues		420,226	483,015	521,248		521,248	
Charges for Services		21,184,725	20,568,232	25,201,330		25,201,330	
Miscellaneous Revenues		2,704,973	2,718,285	2,468,580		2,468,580	
Other Financing Sources		---	3,901	---	---	---	
Total Revenue		\$ 36,040,914	\$ 36,917,726	\$ 39,693,390	\$	39,693,390	
Expenditure							
Salaries & Benefits	\$	27,131,093	\$ 28,147,049	\$ 30,410,048	\$	30,410,048	
Services & Supplies		14,618,423	14,784,544	16,674,642		16,674,642	
Other Charges		11,442	11,110	25,000		25,000	
Equipment		---	60,709	152,200		152,200	
Intrafund Charges		9,804,334	11,488,806	12,855,356		12,855,356	
Intrafund Reimb		(13,539,629)	(16,221,149)	(18,186,067)		(18,186,067)	
Total Expenditures and Appropriations		\$ 38,025,663	\$ 38,271,069	\$ 41,931,179	\$	41,931,179	
Net Cost		\$ 1,984,749	\$ 1,353,343	\$ 2,237,789	\$	2,237,789	

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 3240000BU - County Clerk/Recorder				
		Function: Public Protection				
		Activity: Other Protection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb		\$ 7,828,087	\$ 4,815,921	\$ 7,888,439	\$ 7,888,439	
Charges for Services		4,933,017	5,510,376	4,800,000	4,800,000	
Miscellaneous Revenues		44	8,849	20,000	20,000	
Other Financing Sources		---	0	---	---	
Total Revenue		\$ 12,761,148	\$ 10,335,145	\$ 12,708,439	\$ 12,708,439	
Expenditure						
Salaries & Benefits		\$ 6,473,024	\$ 6,387,343	\$ 7,071,421	\$ 7,071,421	
Services & Supplies		5,947,417	3,554,023	5,250,222	5,250,222	
Other Charges		37,512	39,279	81,373	81,373	
Equipment		10,960	32,508	31,000	31,000	
Intrafund Charges		292,235	321,992	274,423	274,423	
Total Expenditures and Appropriations		\$ 12,761,148	\$ 10,335,145	\$ 12,708,439	\$ 12,708,439	
Net Cost		\$ (0)	\$ ---	\$ ---	\$ ---	

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 3241000BU - Clerk/Recorder Fees				
		Function: Public Protection				
		Activity: Other Protection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Revenue from Use Of Money & Property		\$ 1,499,795	\$ 1,156,007	\$ 670,000	\$ 670,000	670,000
Charges for Services		1,776,433	2,031,297	1,930,000	1,930,000	1,930,000
Miscellaneous Revenues		8,300,000	-----	-----	-----	-----
Total Revenue		\$ 11,576,228	\$ 3,187,304	\$ 2,600,000	\$ 2,600,000	2,600,000
Expenditure						
Interfund Charges		\$ 7,828,087	\$ 4,815,921	\$ 7,888,439	\$ 7,888,439	7,888,439
Total Expenditures and Appropriations		\$ 7,828,087	\$ 4,815,921	\$ 7,888,439	\$ 7,888,439	7,888,439
Net Cost		\$ (3,748,141)	\$ 1,628,617	\$ 5,288,439	\$ 5,288,439	5,288,439

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 3260000BU - Wildlife Services				
		Function: Public Protection				
		Activity: Other Protection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Charges for Services		\$	26,795 \$	20,878 \$	17,096 \$	
Total Revenue		\$	26,795 \$	20,878 \$	17,096 \$	
Expenditure						
Other Charges		\$	193,873 \$	185,638 \$	183,047 \$	
Total Expenditures and Appropriations		\$	193,873 \$	185,638 \$	183,047 \$	
Net Cost		\$	167,078 \$	164,760 \$	165,951 \$	

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 3310000BU - Cooperative Extension				
		Function: Education				
		Activity: Education				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Expenditure						
Services & Supplies		\$ 203,841	\$ 238,725	\$ 260,246	\$ 260,246	
Other Charges		315,000	345,000	366,000	366,000	
Intrafund Charges		81	117	133	133	
Total Expenditures and Appropriations		\$ 518,922	\$ 583,842	\$ 626,379	\$ 626,379	
Net Cost		\$ 518,922	\$ 583,842	\$ 626,379	\$ 626,379	

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9		
County Budget Act		Financing Sources and Uses by Budget Unit by Object					
		Governmental Funds					
		Fiscal Year 2025-26					
		Budget Unit: 3350000BU - Environmental Management					
		Function: Health and Sanitation					
		Activity: Health					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue							
Interfund Reimb	\$	642,339	\$	647,837	\$	892,798	
Licenses, Permits & Franchises		14,200,095		20,504,590		18,942,248	
Revenue from Use Of Money & Property		431,881		478,359		140,000	
Intergovernmental Revenues		5,183,074		1,841,141		1,675,940	
Charges for Services		965,902		966,786		761,000	
Miscellaneous Revenues		2,770,580		999,499		773,500	
Other Financing Sources		---	0	---		---	
Total Revenue		\$ 24,193,871	\$ 25,438,212	\$ 23,185,486	\$ 23,185,486		
Expenditure							
Salaries & Benefits	\$	17,628,997	\$	18,753,615	\$	19,105,730	
Services & Supplies		4,907,901		5,048,304		5,837,336	
Other Charges		91,793		57,752		140,844	
Equipment		19,969	---	---		---	
Intrafund Charges		4,886,840		5,175,835		4,844,333	
Intrafund Reimb		(4,886,840)	(5,175,835)	(4,844,333)	(4,844,333)		
Total Expenditures and Appropriations		\$ 22,648,660	\$ 23,859,672	\$ 25,083,910	\$ 25,083,910		
Net Cost		\$ (1,545,211)	\$ (1,578,541)	\$ 1,898,424	\$ 1,898,424		

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 3351000BU - EMD Special Program Funds				
		Function: Health and Sanitation				
		Activity: Health				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Revenue from Use Of Money & Property		\$	61,967 \$	49,412 \$	4,350 \$	4,350
Miscellaneous Revenues			45,000			
Total Revenue		\$	61,967 \$	94,412 \$	4,350 \$	4,350
Expenditure						
Interfund Charges		\$	228,043 \$	158,087 \$	441,000 \$	441,000
Total Expenditures and Appropriations		\$	228,043 \$	158,087 \$	441,000 \$	441,000
Net Cost		\$	166,076 \$	63,675 \$	436,650 \$	436,650

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 3610000BU - Assessor				
		Function: General				
		Activity: Finance				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Charges for Services		\$ 6,462,216	\$ 7,594,540	\$ 7,113,568	\$ 7,113,568	
Miscellaneous Revenues		3,555,353	3,349,112	3,280,000	3,280,000	
Other Financing Sources		---	0	---	---	
Total Revenue		\$ 10,017,569	\$ 10,943,652	\$ 10,393,568	\$ 10,393,568	
Expenditure						
Salaries & Benefits		\$ 21,505,680	\$ 22,526,706	\$ 23,076,858	\$ 23,076,858	
Services & Supplies		3,130,720	3,041,370	3,801,812	3,801,812	
Equipment		44,632	---	---	---	
Intrafund Charges		323,605	357,005	417,737	417,737	
Intrafund Reimb		(3,105,331)	(3,645,180)	(3,343,740)	(3,343,740)	
Total Expenditures and Appropriations		\$ 21,899,306	\$ 22,279,901	\$ 23,952,667	\$ 23,952,667	
Net Cost		\$ 11,881,737	\$ 11,336,249	\$ 13,559,099	\$ 13,559,099	

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 38300000BU - Affordability Fee				
		Function: Public Protection				
		Activity: Other Protection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Licenses, Permits & Franchises		\$ 5,760,514	\$ 5,141,049	\$ 5,911,699	\$ 5,911,699	
Revenue from Use Of Money & Property		77,322	84,292	---	---	
Total Revenue		\$ 5,837,836	\$ 5,225,341	\$ 5,911,699	\$ 5,911,699	
Expenditure						
Services & Supplies		\$ 3,497,331	\$ 6,186,630	\$ 7,368,620	\$ 7,368,620	
Total Expenditures and Appropriations		\$ 3,497,331	\$ 6,186,630	\$ 7,368,620	\$ 7,368,620	
Net Cost		\$ (2,340,506)	\$ 961,289	\$ 1,456,921	\$ 1,456,921	

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 3870000BU - Economic Development				
		Function: General				
		Activity: Promotion				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	13,028,768	\$ 15,161,238	\$ 15,851,410	\$	15,851,410
Licenses, Permits & Franchises		164,443	266,533	266,016		266,016
Revenue from Use Of Money & Property		1,822,958	1,803,146	1,607,801		1,607,801
Intergovernmental Revenues		12,268,687	16,640,711	8,701,219		8,701,219
Charges for Services		3,484,573	2,659,591	2,479,165		2,479,165
Miscellaneous Revenues		2,392,030	2,920,632	1,941,545		1,941,545
Other Financing Sources		15,000	27,840	21,000		21,000
Total Revenue	\$	33,176,459	\$ 39,479,691	\$ 30,868,156	\$	30,868,156
Expenditure						
Salaries & Benefits	\$	2,696,766	\$ 2,736,199	\$ 3,538,192	\$	3,538,192
Services & Supplies		16,258,257	21,323,599	25,956,152		25,956,152
Other Charges		3,863,919	536,374	3,446,481		3,446,481
Interfund Charges		12,842,902	14,826,156	15,225,817		15,225,817
Intrafund Charges		6,496,671	6,275,930	7,615,772		7,615,772
Intrafund Reimb		(6,496,671)	(6,275,930)	(7,615,772)		(7,615,772)
Total Expenditures and Appropriations	\$	35,661,843	\$ 39,422,327	\$ 48,166,642	\$	48,166,642
Net Cost	\$	2,485,385	\$ (57,364)	\$ 17,298,486	\$	17,298,486

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 4010000BU - Clerk of the Board				
		Function: General				
		Activity: Legislative & Administrative				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb		\$ 1,796	\$ ----	\$ ----	\$ ----	
Licenses, Permits & Franchises		42,638	34,556	56,000	56,000	
Charges for Services		165,547	266,867	264,699	264,699	
Miscellaneous Revenues		352,740	772,092	1,272,354	1,272,354	
Total Revenue		\$ 562,722	\$ 1,073,516	\$ 1,593,053	\$ 1,593,053	
Expenditure						
Salaries & Benefits		\$ 2,699,641	\$ 2,647,468	\$ 2,875,467	\$ 2,875,467	
Services & Supplies		1,222,107	1,531,843	1,095,324	1,095,324	
Equipment		74,768	72,123	952,725	952,725	
Intrafund Charges		113,669	112,453	86,038	86,038	
Intrafund Reimb		(410,192)	(433,062)	(449,062)	(449,062)	
Total Expenditures and Appropriations		\$ 3,699,993	\$ 3,930,825	\$ 4,560,492	\$ 4,560,492	
Net Cost		\$ 3,137,272	\$ 2,857,309	\$ 2,967,439	\$ 2,967,439	

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 4050000BU - Board of Supervisors				
		Function: General				
		Activity: Legislative & Administrative				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Expenditure						
Salaries & Benefits	\$	3,942,971	\$ 4,453,485	\$ 4,612,835	\$ 4,612,835	
Services & Supplies		966,991	1,215,911	1,226,487	1,226,487	
Intrafund Charges		77,024	117,461	98,668	98,668	
Total Expenditures and Appropriations	\$	4,986,986	\$ 5,786,858	\$ 5,937,990	\$ 5,937,990	
Net Cost	\$	4,986,986	\$ 5,786,858	\$ 5,937,990	\$ 5,937,990	

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 4060000BU - Transient-Occupancy Tax				
		Function: Recreation & Cultural Services				
		Activity: Cultural Services				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb		\$	4,195,996 \$	3,404,133 \$	3,459,015 \$	3,459,015
Revenue from Use Of Money & Property			143,112	65,704	50,000	50,000
Total Revenue		\$	4,339,108 \$	3,469,837 \$	3,509,015 \$	3,509,015
Expenditure						
Services & Supplies		\$	25,560 \$	73,338 \$	57,983 \$	57,983
Other Charges			4,266,503	3,550,822	5,083,455	5,083,455
Interfund Charges			31,861	90,582	75,000	75,000
Total Expenditures and Appropriations		\$	4,323,924 \$	3,714,741 \$	5,216,438 \$	5,216,438
Net Cost		\$	(15,184) \$	244,904 \$	1,707,422 \$	1,707,423

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 4210000BU - Civil Service Commission				
		Function: General				
		Activity: Personnel				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Miscellaneous Revenues	\$	9,255	\$ 20,912	\$ 60,000	\$ 60,000	60,000
Total Revenue	\$	9,255	\$ 20,912	\$ 60,000	\$ 60,000	60,000
Expenditure						
Salaries & Benefits	\$	363,441	\$ 407,080	\$ 414,405	\$ 414,405	414,405
Services & Supplies		65,317	81,625	140,849	140,849	140,849
Intrafund Charges		13,981	8,474	14,860	14,860	14,860
Total Expenditures and Appropriations	\$	442,739	\$ 497,179	\$ 570,114	\$ 570,114	570,114
Net Cost	\$	433,484	\$ 476,268	\$ 510,114	\$ 510,114	510,114

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 4410000BU - Voter Registration And Elections			
		Function: General			
		Activity: Elections			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Intergovernmental Revenues	\$	513,927	\$ 2,106,465	\$ 1,927,526	\$ 1,927,526
Charges for Services		2,503,562	4,412,447	1,508,605	1,508,605
Miscellaneous Revenues		13,539	12,670	5,050	5,050
Other Financing Sources		---	20	---	---
Expenditure					
Salaries & Benefits	\$	5,512,814	\$ 5,818,124	\$ 6,168,379	\$ 6,168,379
Services & Supplies		9,408,854	9,202,727	11,392,430	11,392,430
Equipment		58,684	58,413	200,000	200,000
Interfund Charges		297,700	297,677	297,806	297,806
Intrafund Charges		159,371	178,404	218,011	218,011
Total Expenditures and Appropriations		\$ 15,437,423	\$ 15,555,345	\$ 18,276,626	\$ 18,276,626
Net Cost		\$ 12,406,395	\$ 9,023,744	\$ 14,835,445	\$ 14,835,445

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 4522000BU - Contribution To The Law Library			
		Function: Public Protection			
		Activity: Judicial			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Miscellaneous Revenues		\$ 290,700	\$ 297,825	\$ 299,250	\$ 299,250
Total Revenue		\$ 290,700	\$ 297,825	\$ 299,250	\$ 299,250
Expenditure					
Services & Supplies		\$ 304,523	\$ 309,983	\$ 312,930	\$ 312,930
Intrafund Charges		33	38	61	61
Total Expenditures and Appropriations		\$ 304,556	\$ 310,021	\$ 312,991	\$ 312,991
Net Cost		\$ 13,856	\$ 12,196	\$ 13,741	\$ 13,741

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 4610000BU - Coroner			
		Function: Public Protection			
		Activity: Other Protection			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Intergovernmental Revenues		\$	40,470 \$	5,324 \$	26,709 \$
Charges for Services			1,424,328	1,554,842	1,456,902
Miscellaneous Revenues			---	1,880	---
Total Revenue		\$	1,464,798 \$	1,562,046 \$	1,483,611 \$
Expenditure					
Salaries & Benefits		\$	6,697,612 \$	6,530,370 \$	7,360,527 \$
Services & Supplies			3,069,924	2,830,243	2,846,158
Other Charges			224,196	174,360	135,700
Interfund Charges			633,300	628,900	628,933
Intrafund Charges			147,760	192,162	197,950
Total Expenditures and Appropriations		\$	10,772,791 \$	10,356,035 \$	11,169,268 \$
Net Cost		\$	9,307,993 \$	8,793,989 \$	9,685,657 \$

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 4660000BU - Fair Housing Services			
		Function: Public Protection			
		Activity: Other Protection			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Expenditure					
Services & Supplies		\$ 48,699	\$	\$	\$
Other Charges		32,588			
Total Expenditures and Appropriations		\$ 81,287	\$	\$	\$
Net Cost		\$ 81,287	\$	\$	\$

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 4810000BU - County Counsel			
		Function: General			
		Activity: County Counsel			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Intergovernmental Revenues		\$ 27,923	\$ 5,926	\$ 15,000	\$ 15,000
Charges for Services		3,807,369	3,585,987	3,973,515	3,973,515
Miscellaneous Revenues		88,248	126,841	90,000	90,000
Other Financing Sources		0	---	---	---
Total Revenue		\$ 3,923,540	\$ 3,718,753	\$ 4,078,515	\$ 4,078,515
Expenditure					
Salaries & Benefits		\$ 19,467,169	\$ 21,006,972	\$ 21,389,215	\$ 21,389,215
Services & Supplies		2,061,992	2,074,807	2,769,368	2,769,368
Intrafund Charges		221,910	187,065	215,340	215,340
Intrafund Reimb		(14,784,279)	(15,520,090)	(16,673,744)	(16,673,744)
Total Expenditures and Appropriations		\$ 6,966,792	\$ 7,748,753	\$ 7,700,179	\$ 7,700,179
Net Cost		\$ 3,043,252	\$ 4,030,000	\$ 3,621,664	\$ 3,621,664

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5020000BU - Court / Non-Trial Court Operations				
		Function: Public Protection				
		Activity: Judicial				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb		\$	750,000	\$	850,000	\$ 850,000
Total Revenue		\$	750,000	\$	850,000	\$ 850,000
Expenditure						
Services & Supplies		\$	1,101,381	\$	1,149,776	\$ 1,284,326
Other Charges			5,882,813		5,882,813	5,882,813
Interfund Charges			2,350,179		2,349,561	2,350,409
Intrafund Charges			659,825		659,825	659,825
Total Expenditures and Appropriations		\$	9,994,198	\$	10,041,975	\$ 10,177,373
Net Cost		\$	9,244,198	\$	9,191,975	\$ 9,327,373

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5040000BU - Court / County Contribution				
		Function: Public Protection				
		Activity: Judicial				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Expenditure						
Other Charges		\$	23,781,476 \$	24,061,051 \$	24,468,756 \$	24,468,756
Total Expenditures and Appropriations		\$	23,781,476 \$	24,061,051 \$	24,468,756 \$	24,468,756
Net Cost		\$	23,781,476 \$	24,061,051 \$	24,468,756 \$	24,468,756

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5050000BU - Court Paid County Services				
		Function: Public Protection				
		Activity: Judicial				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Revenue from Use Of Money & Property		\$ 126,042	\$ 127,776	\$ 100,000	\$ 100,000	
Miscellaneous Revenues		2,028,305	2,040,320	2,375,995	2,375,995	
Total Revenue		\$ 2,154,347	\$ 2,168,096	\$ 2,475,995	\$ 2,475,995	
Expenditure						
Services & Supplies		\$ 2,123,735	\$ 2,134,403	\$ 2,445,833	\$ 2,445,833	
Intrafund Charges		30,612	28,057	30,162	30,162	
Total Expenditures and Appropriations		\$ 2,154,347	\$ 2,162,460	\$ 2,475,995	\$ 2,475,995	
Net Cost		\$ ----	\$ (5,635)	\$ ----	\$ ----	

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5060000BU - Community Investment Program				
		Function: General				
		Activity: Promotion				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Revenue from Use Of Money & Property		\$	---	\$ 66,234	\$	---
Total Revenue		\$	---	\$ 66,234	\$	---
Expenditure						
Services & Supplies		\$	25,562	\$	---	\$
Interfund Charges			---	131,777	---	---
Total Expenditures and Appropriations		\$	25,562	\$ 131,777	\$	---
Net Cost		\$	25,562	\$ 65,543	\$	---

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5110000BU - Financing-Transfers/Reimbursement				
		Function: General				
		Activity: Promotion				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	1,093,965	\$	\$	\$	\$
Intergovernmental Revenues		(1,095,872)	(1,083,431)	(2,525,293)	(2,525,293)	(2,525,293)
Total Revenue	\$	(1,907)	\$	(1,083,431)	(2,525,293)	(2,525,293)
Expenditure						
Interfund Charges	\$	24,382,935	\$	31,031,697	\$	18,946,138
Total Expenditures and Appropriations	\$	24,382,935	\$	31,031,697	\$	18,946,138
Net Cost	\$	24,384,843	\$	32,115,128	\$	21,471,431

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5510000BU - Conflict Criminal Defenders				
		Function: Public Protection				
		Activity: Judicial				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Intergovernmental Revenues	\$	1,402,250	\$	1,329,879	\$	1,248,770
Charges for Services		---	(413)	---		---
Miscellaneous Revenues		---	84,112	---		---
Total Revenue	\$	1,402,250	\$	1,413,578	\$	1,248,770
Expenditure						
Salaries & Benefits	\$	640,643	\$	621,507	\$	812,561
Services & Supplies		14,767,077	15,585,156	12,655,582		12,655,582
Intrafund Charges		142,778	194,424	186,079		186,079
Total Expenditures and Appropriations	\$	15,550,498	\$	16,401,087	\$	13,654,222
Net Cost	\$	14,148,248	\$	14,987,508	\$	12,405,452

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5528000BU - Dispute Resolution-Restricted Revenues				
		Function: Public Protection				
		Activity: Other Protection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Revenue from Use Of Money & Property		\$ 15,760	\$ 8,066	\$ 7,000	\$ 7,000	7,000
Charges for Services		618,442	614,603	622,838	622,838	622,838
Total Revenue		\$ 634,203	\$ 622,669	\$ 629,838	\$ 629,838	629,838
Expenditure						
Services & Supplies		\$ 448,778	\$ 444,636	\$ 455,277	\$ 455,277	455,277
Intrafund Charges		49,500	49,500	49,500	49,500	49,500
Appropriation for Contingencies		---	---	559,803	559,803	559,803
Total Expenditures and Appropriations		\$ 498,278	\$ 494,136	\$ 1,064,580	\$ 1,064,580	1,064,580
Net Cost		\$ (135,925)	\$ (128,533)	\$ 434,742	\$ 434,742	434,742

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 5660000BU - Grand Jury			
		Function: Public Protection			
		Activity: Judicial			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Expenditure					
Services & Supplies	\$	386,152	\$ 352,571	\$ 368,937	\$ 368,937
Intrafund Charges		183	184	264	264
Total Expenditures and Appropriations		\$ 386,335	\$ 352,755	\$ 369,201	\$ 369,201
Net Cost		\$ 386,335	\$ 352,755	\$ 369,201	\$ 369,201

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5700000BU - Non-Departmental Revenues/General Fund				
		Function: General				
		Activity: Finance				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	13,040,622	\$ 12,950,369	\$ 14,464,429	\$	14,464,429
Taxes		797,828,159	855,479,169	864,540,119		864,540,119
Licenses, Permits & Franchises		4,095,009	4,431,041	3,169,040		3,169,040
Fines, Forfeitures & Penalties		8,662,651	8,065,005	8,375,000		8,375,000
Revenue from Use Of Money & Property		39,948,530	18,626,439	13,300,000		13,300,000
Intergovernmental Revenues		34,073,187	33,521,053	32,970,411		32,970,411
Charges for Services		15	593	---		---
Miscellaneous Revenues		3,987,103	4,725,239	8,089,498		8,089,498
Total Revenue	\$	901,635,276	\$ 937,798,909	\$ 944,908,497	\$	944,908,497
Expenditure						
Salaries & Benefits	\$	(981,607)	\$ ----	\$ ----	\$	----
Total Expenditures and Appropriations	\$	(981,607)	\$ ----	\$ ----	\$	----
Net Cost	\$	(902,616,883)	\$ (937,798,909)	\$ (944,908,497)	\$	(944,908,497)

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5710000BU - Data Processing-Shared Systems				
		Function: General				
		Activity: Other General				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Charges for Services	\$	769,336	\$ 3,832,496	\$ 4,399,727	\$ 4,399,727	
Other Financing Sources		0	---	---	---	
Total Revenue	\$	769,336	\$ 3,832,496	\$ 4,399,727	\$ 4,399,727	
Expenditure						
Services & Supplies	\$	21,900,504	\$ 25,896,474	\$ 25,617,656	\$ 25,617,656	
Other Charges		1,685	---	---	---	
Intrafund Charges		592,621	816,740	754,512	754,512	
Intrafund Reimb		(308,050)	(0)	---	---	
Total Expenditures and Appropriations	\$	22,186,760	\$ 26,713,214	\$ 26,372,168	\$ 26,372,168	
Net Cost	\$	21,417,424	\$ 22,880,718	\$ 21,972,441	\$ 21,972,441	

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5720000BU - Community Development				
		Function: Public Protection				
		Activity: Other Protection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Licenses, Permits & Franchises	\$	1,539,983	\$ 1,697,954	\$ 1,587,700	\$	1,587,700
Fines, Forfeitures & Penalties		345,125	269,792	800,000		800,000
Intergovernmental Revenues		425,370	559,197	2,291,870		2,291,870
Charges for Services		10,690,546	11,192,754	12,921,256		12,921,256
Miscellaneous Revenues		1,648,279	1,909,692	1,771,745		1,771,745
Total Revenue	\$	14,649,303	\$ 15,629,389	\$ 19,372,571	\$	19,372,571
Expenditure						
Salaries & Benefits	\$	17,250,491	\$ 18,881,128	\$ 21,392,425	\$	21,392,425
Services & Supplies		6,657,526	7,079,065	9,198,040		9,198,040
Other Charges		147,536	(5,503)	71,000		71,000
Equipment		9,243	---	---		---
Interfund Charges		483,480	483,480	483,480		483,480
Intrafund Charges		1,759,352	1,932,799	2,111,943		2,111,943
Intrafund Reimb		(1,195,900)	(1,203,261)	(1,388,402)		(1,388,402)
Total Expenditures and Appropriations	\$	25,111,728	\$ 27,167,709	\$ 31,868,486	\$	31,868,486
Net Cost	\$	10,462,425	\$ 11,538,320	\$ 12,495,915	\$	12,495,915

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 5730000BU - County Executive Cabinet			
		Function: General			
		Activity: Legislative & Administrative			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Intergovernmental Revenues	\$	644,842	\$ 753,214	\$ 972,375	\$ 972,375
Charges for Services		4,079,722	4,337,440	4,667,394	4,667,394
Miscellaneous Revenues		145,372	119,625	113,313	113,313
Total Revenue	\$	4,869,936	\$ 5,210,279	\$ 5,753,082	\$ 5,753,082
Expenditure					
Salaries & Benefits	\$	10,819,266	\$ 11,921,597	\$ 12,304,556	\$ 12,304,556
Services & Supplies		2,194,373	2,111,006	2,733,599	2,733,599
Intrafund Charges		10,423,240	11,452,230	12,204,893	12,204,893
Intrafund Reimb		(17,214,627)	(18,872,732)	(20,119,940)	(20,119,940)
Total Expenditures and Appropriations	\$	6,222,251	\$ 6,612,101	\$ 7,123,108	\$ 7,123,108
Net Cost	\$	1,352,315	\$ 1,401,821	\$ 1,370,026	\$ 1,370,026

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5740000BU - Office of Compliance				
		Function: Health and Sanitation				
		Activity: Health				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Expenditure						
Salaries & Benefits	\$	325,915	\$ 338,777	\$ 342,668	\$	342,668
Services & Supplies		48,057	66,402	125,545		125,545
Interfund Charges		23,434	3,434	3,386		3,386
Intrafund Charges		4,044	4,521	5,217		5,217
Intrafund Reimb		(401,720)	(413,522)	(476,816)		(476,816)
Total Expenditures and Appropriations		\$	(271)	\$ (388)	\$	
Net Cost		\$	(271)	\$ (388)	\$	

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5750000BU - Justice Planning, Analytics and Coordination				
		Function: Public Protection				
		Activity: Judicial				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	190,433	\$ 201,318	\$ 246,407	\$ 246,407	
Total Revenue	\$	190,433	\$ 201,318	\$ 246,407	\$ 246,407	
Expenditure						
Salaries & Benefits	\$	471,740	\$ 512,438	\$ 514,643	\$ 514,643	
Services & Supplies		7,618	7,534	26,181	26,181	
Intrafund Charges		6,373	5,956	6,388	6,388	
Intrafund Reimb		(261,000)	(269,983)	(289,707)	(289,707)	
Total Expenditures and Appropriations	\$	224,731	\$ 255,945	\$ 257,505	\$ 257,505	
Net Cost	\$	34,298	\$ 54,627	\$ 11,098	\$ 11,098	

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 5770000BU - Non-Departmental Costs/General Fund			
		Function: General			
		Activity: Finance			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Interfund Reimb	\$	---	\$ 100,662	\$ 193,318	\$ 193,318
Revenue from Use Of Money & Property		840	750	---	---
Total Revenue	\$	840	\$ 101,412	\$ 193,318	\$ 193,318
Expenditure					
Salaries & Benefits	\$	1,157	\$ 446	\$ ---	---
Services & Supplies		16,759,353	18,256,345	16,253,329	16,253,329
Other Charges		53,540,000	107,727	2,415,985	2,415,985
Interfund Charges		2,891,250	2,797,720	2,671,933	2,671,933
Intrafund Charges		4,110,792	4,456,866	4,372,954	4,372,954
Total Expenditures and Appropriations	\$	77,302,552	\$ 25,619,104	\$ 25,714,201	\$ 25,714,201
Net Cost	\$	77,301,712	\$ 25,517,691	\$ 25,520,883	\$ 25,520,883

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 5780000BU - Office of Inspector General			
		Function: Health and Sanitation			
		Activity: Health			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Expenditure					
Services & Supplies	\$	101,401	\$ 174,171	\$ 179,123	\$ 179,123
Interfund Charges		2,943	2,944	2,895	2,895
Intrafund Charges		169	297	216	216
Total Expenditures and Appropriations		\$ 104,514	\$ 177,411	\$ 182,234	\$ 182,234
Net Cost		\$ 104,514	\$ 177,411	\$ 182,234	\$ 182,234

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5790000BU - Neighborhood Revitalization				
		Function: Public Protection				
		Activity: Other Protection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Miscellaneous Revenues		4,344	130,000	207,000		207,000
Total Revenue		\$ 4,344	\$ 130,000	\$ 207,000	\$	207,000
Expenditure						
Services & Supplies						1,299,732
Interfund Charges		330,000	3,170,000	---		---
Total Expenditures and Appropriations		\$ 330,000	\$ 3,170,000	\$ 1,299,732	\$	1,299,732
Net Cost		\$ 325,656	\$ 3,040,000	\$ 1,092,732	\$	1,092,732

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5800000BU - District Attorney				
		Function: Public Protection				
		Activity: Judicial				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	25,137,665	\$ 28,081,322	\$ 30,486,878	\$	30,486,878
Fines, Forfeitures & Penalties		342,065	296,702	255,739		255,739
Revenue from Use Of Money & Property		42,956	35,468	---		---
Intergovernmental Revenues		14,524,484	12,884,194	12,791,255		12,791,255
Charges for Services		403,532	907,377	483,977		483,977
Miscellaneous Revenues		(45,644)	(17,452)	---		---
Other Financing Sources		---	6,156	---		---
Total Revenue		\$ 40,405,059	\$ 42,193,767	\$ 44,017,849	\$	44,017,849
Expenditure						
Salaries & Benefits	\$	100,083,273	\$ 105,286,084	\$ 111,485,967	\$	111,485,967
Services & Supplies		16,251,476	16,606,098	17,733,454		17,733,454
Other Charges		56,285	5,000	45,825		45,825
Equipment		768,035	1,272,218	587,000		587,000
Interfund Charges		1,089,512	1,098,995	1,094,143		1,094,143
Intrafund Charges		1,773,414	1,556,990	1,746,623		1,746,623
Intrafund Reimb		(1,720,492)	(1,219,146)	(1,520,536)		(1,520,536)
Total Expenditures and Appropriations		\$ 118,301,501	\$ 124,606,240	\$ 131,172,476	\$	131,172,476
Net Cost		\$ 77,896,442	\$ 82,412,473	\$ 87,154,627	\$	87,154,627

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5800001BU - District Attorney-Restricted Revenues				
		Function: Public Protection				
		Activity: Judicial				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	---	\$	4,908	\$	---
Fines, Forfeitures & Penalties		1,433,131		838,239		1,458,481
Revenue from Use Of Money & Property		290,140		328,300		---
Intergovernmental Revenues		658,298		662,277		657,130
Charges for Services		735,745		374,819		744,169
Total Revenue	\$	3,117,314	\$	2,208,543	\$	2,859,780
Expenditure						
Interfund Charges	\$	1,285,813	\$	3,158,475	\$	4,536,858
Appropriation for Contingencies		---		---		4,682,350
Total Expenditures and Appropriations	\$	1,285,813	\$	3,158,475	\$	9,219,208
Net Cost	\$	(1,831,501)	\$	949,932	\$	6,359,428

State Controller Schedules		County of Sacramento			Schedule 9		
County Budget Act		Financing Sources and Uses by Budget Unit by Object					
		Governmental Funds					
		Fiscal Year 2025-26					
		Budget Unit: 5810000BU - Child Support Services					
		Function: Public Assistance					
		Activity: Other Assistance					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue							
Revenue from Use Of Money & Property		\$ 361,447	\$ 367,594	\$ 217,578	\$ 217,578	217,578	
Intergovernmental Revenues		44,678,816	47,061,760	47,650,758	47,650,758	47,650,758	
Other Financing Sources		---	0	---	---	---	
Residual Equity Transfer In		21,036	23,917	1,093,489	1,093,489	1,093,489	
Total Revenue		\$ 45,061,299	\$ 47,453,271	\$ 48,961,825	\$ 48,961,825	48,961,825	
Expenditure							
Salaries & Benefits		\$ 36,722,427	\$ 38,563,225	\$ 39,059,975	\$ 39,059,975	39,059,975	
Services & Supplies		6,426,161	6,921,842	7,589,848	7,589,848	7,589,848	
Other Charges		161,817	246,363	390,120	390,120	390,120	
Intrafund Charges		1,750,893	1,721,841	1,921,882	1,921,882	1,921,882	
Total Expenditures and Appropriations		\$ 45,061,299	\$ 47,453,271	\$ 48,961,825	\$ 48,961,825	48,961,825	
Net Cost		\$ 0	\$ ---	\$ ---	\$ ---	---	

State Controller Schedules		County of Sacramento			Schedule 9				
County Budget Act		Financing Sources and Uses by Budget Unit by Object							
		Governmental Funds							
		Fiscal Year 2025-26							
		Budget Unit: 5820000BU - Homeless Services and Housing							
		Function: Public Assistance							
		Activity: Other Assistance							
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors				
1		2	3	4	5				
Revenue									
Interfund Reimb		\$	1,726,835	\$	10,917,226	\$	4,227,168	\$	4,227,168
Intergovernmental Revenues			12,959,834		15,957,345		30,897,385		30,897,385
Miscellaneous Revenues			136,309		153,883		154,078		154,078
Total Revenue		\$	14,822,979	\$	27,028,454	\$	35,278,631	\$	35,278,631
Expenditure									
Salaries & Benefits		\$	3,538,148	\$	4,735,053	\$	5,284,030	\$	5,284,030
Services & Supplies			7,218,866		5,002,615		7,322,130		7,322,130
Other Charges			28,175,650		44,109,293		54,934,679		54,934,679
Intrafund Charges			770,324		967,861		1,342,455		1,342,455
Intrafund Reimb			(977,082)		(3,964,477)		(8,096,073)		(8,096,073)
Total Expenditures and Appropriations		\$	38,725,906	\$	50,850,345	\$	60,787,221	\$	60,787,221
Net Cost		\$	23,902,927	\$	23,821,891	\$	25,508,590	\$	25,508,590

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9		
County Budget Act		Financing Sources and Uses by Budget Unit by Object					
		Governmental Funds					
		Fiscal Year 2025-26					
		Budget Unit: 5820800BU - HSH Restricted Revenues					
		Function: Public Assistance					
		Activity: Other Assistance					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue							
Revenue from Use Of Money & Property		\$	1,191,875	\$	600,000	\$	600,000
Total Revenue		\$	1,191,875	\$	950,839	\$	600,000
Expenditure							
Interfund Charges		\$	---	\$	9,172,226	\$	2,388,582
Total Expenditures and Appropriations		\$	---	\$	9,172,226	\$	2,388,582
Net Cost		\$	(1,191,875)	\$	8,221,387	\$	1,788,582

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5920000BU - Contribution To LAFCO				
		Function: Public Protection				
		Activity: Other Protection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Expenditure						
Other Charges		\$	256,552 \$	269,380 \$	282,850 \$	282,850
Total Expenditures and Appropriations		\$	256,552 \$	269,380 \$	282,850 \$	282,850
Net Cost		\$	256,552 \$	269,380 \$	282,850 \$	282,850

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5940000BU - Teeter Plan				
		Function: Debt Service				
		Activity: Debt Service				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Revenue from Use Of Money & Property	\$	33,023	\$ 31,972	\$ ---	---	
Miscellaneous Revenues		37,751,788	41,761,815	49,655,072	49,655,072	
Other Financing Sources		519,935	616,927	---	---	
Total Revenue	\$	38,304,746	\$ 42,410,714	\$ 49,655,072	\$ 49,655,072	
Expenditure						
Other Charges	\$	12,787,601	\$ 29,233,407	\$ 38,970,727	\$ 38,970,727	
Interfund Charges		13,040,622	12,950,369	14,464,429	14,464,429	
Total Expenditures and Appropriations	\$	25,828,223	\$ 42,183,776	\$ 53,435,156	\$ 53,435,156	
Net Cost	\$	(12,476,523)	\$ (226,938)	\$ 3,780,084	\$ 3,780,084	

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5970000BU - Office of Labor Relations				
		Function: General				
		Activity: Personnel				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Intergovernmental Revenues		\$	2,473	\$		\$
Charges for Services			355,923			
Total Revenue		\$	358,396	\$		\$
Expenditure						
Salaries & Benefits		\$	1,075,218	\$		\$
Services & Supplies			228,240			
Intrafund Charges			113,242			
Intrafund Reimb			(1,058,483)			
Total Expenditures and Appropriations		\$	358,216	\$		\$
Net Cost		\$	(180)	\$		\$

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 5980000BU - Appropriation For Contingency				
		Function: Appropriations for Contingencies				
		Activity: Appropriations for Contingencies				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Expenditure						
Appropriation for Contingencies		\$	---	\$	8,657,810	\$ 8,657,810
Total Expenditures and Appropriations		\$	---	\$	8,657,810	\$ 8,657,810
Net Cost		\$	---	\$	8,657,810	\$ 8,657,810

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 6050000BU - Personnel Services				
		Function: General				
		Activity: Personnel				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Fines, Forfeitures & Penalties		\$ ---	\$ 425,504	\$ ---	\$ ---	
Intergovernmental Revenues		209,268	(3,974)	---	---	
Charges for Services		17,058,151	20,475,989	19,518,308	19,518,308	
Miscellaneous Revenues		450	1,890	---	---	
Total Revenue		\$ 17,267,868	\$ 20,899,409	\$ 19,518,308	\$ 19,518,308	
Expenditure						
Salaries & Benefits		\$ 30,568,824	\$ 36,065,717	\$ 37,182,075	\$ 37,182,075	
Services & Supplies		4,771,605	6,244,327	7,186,962	7,186,962	
Equipment		9,835	17,568	---	---	
Intrafund Charges		4,691,373	5,316,962	5,660,028	5,660,028	
Intrafund Reimb		(22,773,769)	(26,743,296)	(30,510,757)	(30,510,757)	
Total Expenditures and Appropriations		\$ 17,267,868	\$ 20,901,277	\$ 19,518,308	\$ 19,518,308	
Net Cost		\$ 0	\$ 1,868	\$ ---	\$ ---	

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 6310000BU - County Library				
		Function: Education				
		Activity: Education				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Revenue from Use Of Money & Property		\$ 5,330	\$ 3,775	\$ 6,000	\$ 6,000	6,000
Intergovernmental Revenues		1,284,674	1,318,014	1,330,238	1,330,238	1,330,238
Total Revenue		\$ 1,290,004	\$ 1,321,789	\$ 1,336,238	\$ 1,336,238	1,336,238
Expenditure						
Services & Supplies		\$ 1,311,378	\$ 1,391,418	\$ 1,358,411	\$ 1,358,411	1,358,411
Total Expenditures and Appropriations		\$ 1,311,378	\$ 1,391,418	\$ 1,358,411	\$ 1,358,411	1,358,411
Net Cost		\$ 21,374	\$ 69,629	\$ 22,173	\$ 22,173	22,173

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 6400000BU - Regional Parks				
		Function: Recreation & Cultural Services				
		Activity: Recreation Facilities				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	368,054	\$ 1,809,006	\$ 743,660	\$	750,680
Licenses, Permits & Franchises		4,500	11,595	10,000		10,000
Fines, Forfeitures & Penalties		1,010	2,453	650		650
Revenue from Use Of Money & Property		136,190	500,021	489,652		489,652
Intergovernmental Revenues		1,749,989	1,772,069	1,875,209		1,875,209
Charges for Services		5,789,260	6,064,781	7,395,169		7,395,169
Miscellaneous Revenues		1,227,299	1,508,487	1,174,000		1,174,000
Other Financing Sources		2,850	---	---		---
Total Revenue		\$ 9,279,152	\$ 11,668,412	\$ 11,688,340	\$	11,695,360
Expenditure						
Salaries & Benefits	\$	16,780,308	\$ 18,634,712	\$ 17,633,330	\$	17,633,330
Services & Supplies		7,181,763	7,713,639	8,305,066		8,305,066
Other Charges		2,003,029	2,511,083	2,231,345		2,231,345
Land		(860)	---	---		---
Equipment		358,908	48,517	---		25,000
Interfund Charges		473,994	458,965	492,064		492,064
Intrafund Charges		2,497,109	3,038,188	3,163,316		3,163,316
Intrafund Reimb		(1,783,624)	(2,131,949)	(2,274,402)		(2,274,402)
Total Expenditures and Appropriations		\$ 27,510,627	\$ 30,273,154	\$ 29,550,719	\$	29,575,719
Net Cost		\$ 18,231,475	\$ 18,604,743	\$ 17,862,379	\$	17,880,359

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 6410000BU - Parks-Restricted Revenues				
		Function: Recreation & Cultural Services				
		Activity: Recreation Facilities				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	1,131	\$	---	\$	---
Fines, Forfeitures & Penalties		---	484	57		57
Revenue from Use Of Money & Property		90,344	79,597	1,345		1,345
Miscellaneous Revenues		1,066,740	60,281	436,690		436,690
Total Revenue	\$	1,158,215	\$	140,362	\$	438,092
Expenditure						
Interfund Charges	\$	667,527	\$	510,950	\$	349,187
Appropriation for Contingencies		---	---	1,782,489		1,775,469
Total Expenditures and Appropriations	\$	667,527	\$	510,950	\$	2,124,656
Net Cost	\$	(490,688)	\$	370,588	\$	1,686,564

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 6460000BU - Fish And Game Propagation				
		Function: Recreation & Cultural Services				
		Activity: Recreation Facilities				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Fines, Forfeitures & Penalties	\$	10,003	\$ 9,038	\$ 9,573	\$ 9,573	
Revenue from Use Of Money & Property		691	779	140	140	
Total Revenue	\$	10,694	\$ 9,817	\$ 9,713	\$ 9,713	
Expenditure						
Other Charges	\$	10,016	\$ 8,003	\$ 4,956	\$ 4,956	
Total Expenditures and Appropriations	\$	10,016	\$ 8,003	\$ 4,956	\$ 4,956	
Net Cost	\$	(678)	\$ (1,814)	\$ (4,757)	\$ (4,757)	

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 6470000BU - Golf				
		Function: Recreation & Cultural Services				
		Activity: Recreation Facilities				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Revenue from Use Of Money & Property		\$	6,375,645	\$	6,504,921	\$
Charges for Services			5,024,391		5,688,188	
Other Financing Sources			---		5,900	---
Total Revenue		\$	11,400,036	\$	12,199,009	\$
					12,316,058	
Expenditure						
Salaries & Benefits		\$	12,225	\$	---	\$
Services & Supplies			8,493,932		9,630,393	
Other Charges			1,391,501		1,572,693	
Equipment			85,910		256,195	
Interfund Charges			1,139,152		1,131,666	
Total Expenditures and Appropriations		\$	11,122,720	\$	12,590,947	\$
					13,891,117	
Net Cost		\$	(277,316)	\$	391,939	\$
					1,575,059	

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 6570000BU - Park Construction			
		Function: General			
		Activity: Plant Acquisition			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Interfund Reimb	\$	5,269,363	\$ 1,393,965	\$ 3,997,064	\$ 3,997,064
Revenue from Use Of Money & Property		572,036	645,212	222,200	222,200
Intergovernmental Revenues		267,038	4,067,427	7,835,710	7,835,710
Total Revenue	\$	6,108,437	\$ 6,106,604	\$ 12,054,974	\$ 12,054,974
Expenditure					
Services & Supplies	\$	(16,508)	\$ ---	\$ ---	\$ ---
Improvements		5,705,233	6,169,755	18,433,540	18,433,540
Interfund Charges		---	894,199	---	---
Appropriation for Contingencies		---	---	6,877,269	6,877,269
Total Expenditures and Appropriations	\$	5,688,725	\$ 7,063,954	\$ 25,310,809	\$ 25,310,809
Net Cost	\$	(419,712)	\$ 957,350	\$ 13,255,835	\$ 13,255,835

State Controller Schedules		County of Sacramento			Schedule 9		
County Budget Act		Financing Sources and Uses by Budget Unit by Object					
		Governmental Funds					
		Fiscal Year 2025-26					
		Budget Unit: 6700000BU - Probation					
		Function: Public Protection					
		Activity: Detention and Correction					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5			
Revenue							
Interfund Reimb	\$	98,941,586	\$	105,888,874	\$	109,933,688	
Fines, Forfeitures & Penalties		162		116		---	
Intergovernmental Revenues		16,785,820		19,322,505		22,498,651	
Charges for Services		9,022		7,400		10,000	
Miscellaneous Revenues		3,501,582		280,816		273,804	
Other Financing Sources		---		4,550		---	
Total Revenue		\$	119,238,172	\$	125,504,260	\$	
132,716,143							
Expenditure							
Salaries & Benefits	\$	150,197,359	\$	154,583,008	\$	155,996,908	
Services & Supplies		31,621,637		34,171,813		43,379,715	
Other Charges		---		108,194		---	
Equipment		509,613		654,769		635,500	
Interfund Charges		1,604,887		1,604,797		1,605,425	
Intrafund Charges		4,098,593		4,918,428		5,677,100	
Intrafund Reimb		(866,995)		(608,170)		(750,656)	
Total Expenditures and Appropriations		\$	187,165,095	\$	195,432,841	\$	
206,543,992							
Net Cost		\$	67,926,923	\$	69,928,581	\$	
					73,827,849	\$	
						73,827,849	

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 6708000BU - Probation-Restricted Revenues				
		Function: Public Protection				
		Activity: Detention and Correction				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Fines, Forfeitures & Penalties	\$	23,279	\$ 39,301	\$ 48,300	\$ 48,300	
Revenue from Use Of Money & Property		675,377	458,428	179,159	179,159	
Intergovernmental Revenues		9,084,577	9,483,197	9,829,718	9,829,718	
Miscellaneous Revenues		27,743	39,176	44,000	44,000	
Total Revenue	\$	9,810,976	\$ 10,020,102	\$ 10,101,177	\$ 10,101,177	
Expenditure						
Interfund Charges	\$	11,850,742	\$ 11,319,746	\$ 13,061,760	\$ 13,061,760	
Appropriation for Contingencies		---	---	1,217,462	1,217,462	
Total Expenditures and Appropriations	\$	11,850,742	\$ 11,319,746	\$ 14,279,222	\$ 14,279,222	
Net Cost	\$	2,039,766	\$ 1,299,643	\$ 4,178,045	\$ 4,178,045	

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 6760000BU - Care In Homes And Inst-Juv Court Wards			
		Function: Public Protection			
		Activity: Detention and Correction			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Expenditure					
Other Charges		\$	(16,266)	\$	\$
Total Expenditures and Appropriations		\$	(16,266)	\$	\$
Net Cost		\$	(16,266)	\$	\$

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 6910000BU - Public Defender				
		Function: Public Protection				
		Activity: Judicial				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	2,651,212	\$ 3,337,748	\$ 3,266,039	\$	3,266,039
Intergovernmental Revenues		5,118,813	5,028,217	6,157,577		6,157,577
Miscellaneous Revenues		---	2,020	---	---	---
Total Revenue		\$ 7,770,025	\$ 8,367,985	\$ 9,423,616	\$	9,423,616
Expenditure						
Salaries & Benefits	\$	46,858,904	\$ 51,807,617	\$ 55,139,894	\$	55,139,894
Services & Supplies		8,416,089	9,036,324	7,801,863		7,801,863
Other Charges		94,920	9,485	9,487		9,487
Intrafund Charges		656,001	743,321	982,121		982,121
Intrafund Reimb		(1,975,494)	(1,446,091)	(1,692,405)		(1,692,405)
Total Expenditures and Appropriations		\$ 54,050,420	\$ 60,150,655	\$ 62,240,960	\$	62,240,960
Net Cost		\$ 46,280,395	\$ 51,782,671	\$ 52,817,344	\$	52,817,344

State Controller Schedules		County of Sacramento			Schedule 9		
County Budget Act		Financing Sources and Uses by Budget Unit by Object					
		Governmental Funds					
		Fiscal Year 2025-26					
		Budget Unit: 7090000BU - Emergency Services					
		Function: Public Protection					
		Activity: Other Protection					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue							
Interfund Reimb	\$	21,372	\$	64,800	\$	67,728	
Intergovernmental Revenues		3,583,439		4,510,188		6,435,296	
Miscellaneous Revenues		(140,248)		(839,070)		---	
Total Revenue	\$	3,464,563	\$	3,735,918	\$	6,503,024	
Expenditure							
Salaries & Benefits	\$	1,385,872	\$	1,813,533	\$	2,034,566	
Services & Supplies		3,127,267		2,109,490		5,128,695	
Other Charges		469,990		502,342		743,985	
Equipment		106,220		407,278		225,000	
Intrafund Charges		2,112,060		2,510,009		5,172,284	
Intrafund Reimb		(1,616,038)		(1,969,697)		(4,404,606)	
Total Expenditures and Appropriations	\$	5,585,371	\$	5,372,955	\$	8,899,924	
Net Cost	\$	2,120,807	\$	1,637,037	\$	2,396,900	

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 7091000BU - OES-Restricted Revenues				
		Function: Public Protection				
		Activity: Other Protection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Revenue from Use Of Money & Property		\$ 19,243	\$ 17,248	\$ 8,388	\$ 8,388	8,388
Intergovernmental Revenues		6,500	13,795	6,500	6,500	6,500
Total Revenue		\$ 25,743	\$ 31,043	\$ 14,888	\$ 14,888	14,888
Expenditure						
Interfund Charges		\$ 21,372	\$ 64,800	\$ 67,728	\$ 67,728	67,728
Appropriation for Contingencies		---	---	334,131	334,131	334,131
Total Expenditures and Appropriations		\$ 21,372	\$ 64,800	\$ 401,859	\$ 401,859	401,859
Net Cost		\$ (4,371)	\$ 33,757	\$ 386,971	\$ 386,971	386,971

State Controller Schedules		County of Sacramento			Schedule 9		
County Budget Act		Financing Sources and Uses by Budget Unit by Object					
		Governmental Funds					
		Fiscal Year 2025-26					
		Budget Unit: 7200000BU - Health Services					
		Function: Health and Sanitation					
		Activity: Health					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue							
Interfund Reimb	\$	452,829,319	\$ 582,636,522	\$ 684,320,857	\$	684,320,857	
Revenue from Use Of Money & Property		299	321	---		---	
Intergovernmental Revenues		142,402,033	188,757,914	192,173,063		192,173,063	
Charges for Services		4,307,199	4,520,581	2,804,557		2,804,557	
Miscellaneous Revenues		2,957,236	2,828,805	5,020,774		5,020,774	
Other Financing Sources		0	0	---		---	
Total Revenue	\$	602,496,086	\$ 778,744,143	\$ 884,319,251	\$	884,319,251	
Expenditure							
Salaries & Benefits	\$	160,674,198	\$ 178,689,888	\$ 194,469,779	\$	194,469,779	
Services & Supplies		72,202,823	88,151,206	120,259,396		120,259,396	
Other Charges		389,144,700	491,042,459	586,140,777		586,140,777	
Equipment		215,858	165,054	---		---	
Computer Software		380,750	399,787	399,787		399,787	
Interfund Charges		98,735	164,722	65,000		65,000	
Intrafund Charges		51,959,761	60,252,133	64,061,278		64,061,278	
Intrafund Reimb		(62,356,982)	(69,437,580)	(71,956,874)		(71,956,874)	
Cost of Goods Sold		3,814,616	5,918,278	6,188,968		6,188,968	
Total Expenditures and Appropriations	\$	616,134,460	\$ 755,345,947	\$ 899,628,111	\$	899,628,111	
Net Cost	\$	13,638,373	\$ (23,398,196)	\$ 15,308,860	\$	15,308,860	

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 7208000BU - Health Svcs-Restricted Revenues				
		Function: Health and Sanitation				
		Activity: Health				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Fines, Forfeitures & Penalties	\$	1,856,878	\$ 1,967,969	\$ 1,738,456	\$	1,738,456
Revenue from Use Of Money & Property		743,366	2,092,285	256,614		256,614
Intergovernmental Revenues		10,779,353	12,565,540	19,186,906		19,186,906
Charges for Services		---	8,332,824	8,331,511		8,331,511
Miscellaneous Revenues		7,124,402	(9,333,906)	2,524,266		2,524,266
Total Revenue	\$	20,503,999	\$ 15,624,712	\$ 32,037,753	\$	32,037,753
Expenditure						
Interfund Charges	\$	5,849,372	\$ 23,204,428	\$ 31,547,044	\$	31,547,044
Appropriation for Contingencies		---	---	17,929,444		17,929,444
Total Expenditures and Appropriations	\$	5,849,372	\$ 23,204,428	\$ 49,476,488	\$	49,476,488
Net Cost	\$	(14,654,627)	\$ 7,579,716	\$ 17,438,735	\$	17,438,735

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 7209000BU - Patient Care Revenue				
		Function: Health and Sanitation				
		Activity: Health				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Revenue from Use Of Money & Property		\$	---	\$ 4,323,433	\$	---
Intergovernmental Revenues		151,790,549	225,828,799	394,839,881		394,839,881
Total Revenue		\$ 151,790,549	\$ 230,152,232	\$ 394,839,881	\$	394,839,881
Expenditure						
Interfund Charges		\$	118,936,014	\$ 233,890,780	\$	359,639,881
Total Expenditures and Appropriations		\$	118,936,014	\$ 233,890,780	\$	359,639,881
Net Cost		\$ (32,854,535)	\$ 3,738,549	\$ (35,200,000)	\$	(35,200,000)

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 7210000BU - First 5 Sacramento Commission			
		Function: Health and Sanitation			
		Activity: Health			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Revenue from Use Of Money & Property		\$	912,056 \$	740,239 \$	--- \$
Intergovernmental Revenues			18,390,897	16,852,451	2,715,222
Miscellaneous Revenues			1,750	19,315	---
Total Revenue		\$	19,304,703 \$	17,612,005 \$	2,715,222 \$
Expenditure					
Salaries & Benefits		\$	2,538,585 \$	2,538,043 \$	2,715,222
Services & Supplies			18,775,252	16,012,215	---
Other Charges			---	6,101	---
Total Expenditures and Appropriations		\$	21,313,837 \$	18,556,359 \$	2,715,222 \$
Net Cost		\$	2,009,134 \$	944,354 \$	---

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 7230000BU - Juvenile Medical Services				
		Function: Health and Sanitation				
		Activity: Health				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb		\$	1,497,585	\$		\$
Intergovernmental Revenues			5,281,328			
Total Revenue		\$	6,778,913	\$		\$
Expenditure						
Salaries & Benefits		\$	6,575,873	\$		\$
Services & Supplies			448,975			
Other Charges			1,990,674			
Equipment			44,307			
Intrafund Charges			2,434,638			
Intrafund Reimb			(479,398)			
Total Expenditures and Appropriations		\$	11,015,069	\$		\$
Net Cost		\$	4,236,156	\$		\$

State Controller Schedules		County of Sacramento			Schedule 9				
County Budget Act		Financing Sources and Uses by Budget Unit by Object							
		Governmental Funds							
		Fiscal Year 2025-26							
		Budget Unit: 7250000BU - IHSS Provider Payments							
		Function: Health and Sanitation							
		Activity: Health							
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors				
1		2	3	4	5				
Revenue									
Interfund Reimb		\$	95,792,346	\$	99,624,040	\$	89,600,690	\$	89,600,690
Intergovernmental Revenues			41,608,768		47,243,098		55,200,000		55,200,000
Total Revenue		\$	137,401,114	\$	146,867,138	\$	144,800,690	\$	144,800,690
Expenditure									
Other Charges		\$	137,401,114	\$	157,445,172	\$	169,764,875	\$	169,764,875
Total Expenditures and Appropriations		\$	137,401,114	\$	157,445,172	\$	169,764,875	\$	169,764,875
Net Cost		\$	----	\$	10,578,034	\$	24,964,185	\$	24,964,185

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 7270000BU - Health - Medical Treatment Payments				
		Function: Health and Sanitation				
		Activity: Health				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	967,847	\$ 267,850	\$ 783,432	\$ 783,432	
Total Revenue	\$	967,847	\$ 267,850	\$ 783,432	\$ 783,432	
Expenditure						
Other Charges	\$	917,484	\$ 179,381	\$ 583,432	\$ 583,432	
Intrafund Charges		50,362	---	200,000	200,000	
Total Expenditures and Appropriations	\$	967,846	\$ 179,381	\$ 783,432	\$ 783,432	
Net Cost	\$	(1)	\$ (88,469)	\$ ---	\$ ---	

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 7290000BU - Mental Health Services Act				
		Function: Health and Sanitation				
		Activity: Health				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Revenue from Use Of Money & Property	\$	6,382,659	\$ 5,278,343	\$ 7,387,400	\$	7,387,400
Intergovernmental Revenues		134,516,890	133,412,101	93,903,470		93,903,470
Total Revenue	\$	140,899,549	\$ 138,690,444	\$ 101,290,870	\$	101,290,870
Expenditure						
Interfund Charges	\$	127,471,636	\$ 131,749,225	\$ 113,041,941	\$	113,041,941
Intrafund Charges		14,075,391	4,500,000	3,222,784		3,222,784
Intrafund Reimb		(14,075,391)	(4,500,000)	(3,222,784)		(3,222,784)
Total Expenditures and Appropriations	\$	127,471,636	\$ 131,749,225	\$ 113,041,941	\$	113,041,941
Net Cost	\$	(13,427,914)	\$ (6,941,219)	\$ 11,751,071	\$	11,751,071

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 7400000BU - Sheriff				
		Function: Public Protection				
		Activity: Police Protection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	207,670,690	\$ 206,898,965	\$ 208,642,281	\$	208,642,281
Licenses, Permits & Franchises		1,572,477	1,364,884	2,657,864		2,657,864
Fines, Forfeitures & Penalties		529,495	827,118	613,064		613,064
Intergovernmental Revenues		56,412,150	60,220,686	63,312,688		63,312,688
Charges for Services		38,651,669	39,531,030	41,184,117		41,184,117
Miscellaneous Revenues		403,582	1,261,226	3,768,557		3,768,557
Other Financing Sources		19,293	1,376	---		---
Total Revenue		\$ 305,259,355	\$ 310,105,286	\$ 320,178,571	\$	320,178,571
Expenditure						
Salaries & Benefits	\$	549,810,235	\$ 567,259,017	\$ 572,433,776	\$	572,433,776
Services & Supplies		107,793,924	113,875,310	123,744,402		123,744,402
Other Charges		1,221,192	2,132,954	2,727,432		2,727,432
Improvements		---	---	3,900,000		3,900,000
Equipment		4,776,089	7,759,444	3,414,772		3,414,772
Interfund Charges		267,342	267,322	267,438		267,438
Intrafund Charges		10,068,094	10,510,510	11,268,047		11,268,047
Intrafund Reimb		(16,980,851)	(16,651,731)	(17,544,884)		(17,544,884)
Total Expenditures and Appropriations		\$ 656,956,026	\$ 685,152,825	\$ 700,210,983	\$	700,210,983
Net Cost		\$ 351,696,671	\$ 375,047,539	\$ 380,032,412	\$	380,032,412

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 7400001BU - Jail Industries				
		Function: Public Protection				
		Activity: Police Protection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Taxes	\$	(12,260)	\$ 16,602	\$ 13,920	\$	13,920
Revenue from Use Of Money & Property		16,660	15,208	---		---
Charges for Services		225,361	224,972	214,000		214,000
Miscellaneous Revenues		(1,346)	(7,252)	78,110		78,110
Other Financing Sources		---	158	---		---
Total Revenue	\$	228,415	\$ 249,688	\$ 306,030	\$	306,030
Expenditure						
Services & Supplies	\$	210,879	\$ 232,256	\$ 269,520	\$	269,520
Other Charges		---	17,432	17,297		17,297
Equipment		8,710	---	---		---
Appropriation for Contingencies		---	---	121,350		121,350
Total Expenditures and Appropriations	\$	219,590	\$ 249,688	\$ 408,167	\$	408,167
Net Cost	\$	(8,825)	\$ ---	\$ 102,137	\$	102,137

State Controller Schedules		County of Sacramento			Schedule 9		
County Budget Act		Financing Sources and Uses by Budget Unit by Object					
		Governmental Funds					
		Fiscal Year 2025-26					
		Budget Unit: 7408000BU - SSD Restricted Revenue					
		Function: Public Protection					
		Activity: Police Protection					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue							
Taxes	\$	2,423,358	\$	2,981,769	\$	2,969,173	
Fines, Forfeitures & Penalties		294,928		293,704		180	
Revenue from Use Of Money & Property		836,441		756,531	---	---	
Intergovernmental Revenues		3,307,090		2,088,505		2,645,916	
Charges for Services		3,648,942		4,489,576		3,152,000	
Miscellaneous Revenues		213,520		856,702		367,883	
Total Revenue		\$	10,724,278	\$	11,466,787	\$	9,135,152
Expenditure							
Interfund Charges	\$	10,339,573	\$	13,672,137	\$	13,616,792	
Appropriation for Contingencies		---		---		8,051,052	
Total Expenditures and Appropriations		\$	10,339,573	\$	13,672,137	\$	21,667,844
Net Cost		\$	(384,705)	\$	2,205,351	\$	12,532,692

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 7409000BU - SSD DOJ Asset Forfeiture			
		Function: Public Protection			
		Activity: Police Protection			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Fines, Forfeitures & Penalties		\$ ---	\$ 129,261	\$ ---	\$ ---
Intergovernmental Revenues		102,710	---	---	---
Total Revenue		\$ 102,710	\$ 129,261	\$ ---	\$ ---
Expenditure					
Interfund Charges		\$ ---	\$ 1,074,230	\$ 250,000	\$ 250,000
Appropriation for Contingencies		---	---	228,826	228,826
Total Expenditures and Appropriations		\$ ---	\$ 1,074,230	\$ 478,826	\$ 478,826
Net Cost		\$ (102,710)	\$ 944,968	\$ 478,826	\$ 478,826

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 7410000BU - Correctional Health Services				
		Function: Health and Sanitation				
		Activity: Health				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	17,921,297	\$ 22,880,688	\$ 35,740,877	\$	35,740,877
Fines, Forfeitures & Penalties		16,945	15,281	51,935		51,935
Intergovernmental Revenues		8,391,274	16,510,643	21,414,810		21,414,810
Charges for Services		41,090	57,343	---		---
Miscellaneous Revenues		145,855	22,985	---		---
Total Revenue	\$	26,516,462	\$ 39,486,940	\$ 57,207,622	\$	57,207,622
Expenditure						
Salaries & Benefits	\$	46,602,370	\$ 60,726,828	\$ 69,848,042	\$	69,848,042
Services & Supplies		19,306,598	24,311,531	17,021,936		17,021,936
Other Charges		32,576,548	40,408,887	50,461,334		50,461,334
Equipment		725,737	501,267	693,467		693,467
Intrafund Charges		3,838,599	7,164,264	9,403,014		9,403,014
Intrafund Reimb		(15,872)	(481,910)	(381,009)		(381,009)
Total Expenditures and Appropriations	\$	103,033,981	\$ 132,630,867	\$ 147,046,784	\$	147,046,784
Net Cost	\$	76,517,519	\$ 93,143,927	\$ 89,839,162	\$	89,839,162

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 7440000BU - 2011 Realignment				
		Function: Public Protection				
		Activity: Other Protection				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Intergovernmental Revenues		\$	425,713,179 \$	410,595,688 \$	417,155,114 \$	417,155,114
Total Revenue		\$	425,713,179 \$	410,595,688 \$	417,155,114 \$	417,155,114
Expenditure						
Interfund Charges		\$	432,085,966 \$	433,416,237 \$	424,806,160 \$	424,806,160
Total Expenditures and Appropriations		\$	432,085,966 \$	433,416,237 \$	424,806,160 \$	424,806,160
Net Cost		\$	6,372,787 \$	22,820,550 \$	7,651,046 \$	7,651,046

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 7460000BU - Public Safety Sales Tax			
		Function: Public Protection			
		Activity: Other Protection			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Revenue from Use Of Money & Property		\$ 15,268	\$ 5,723	\$ ---	\$ ---
Intergovernmental Revenues		170,569,781	171,005,290	175,204,175	175,204,175
Total Revenue		\$ 170,585,049	\$ 171,011,013	\$ 175,204,175	\$ 175,204,175
Expenditure					
Interfund Charges		\$ 177,850,055	\$ 171,036,420	\$ 175,204,175	\$ 175,204,175
Total Expenditures and Appropriations		\$ 177,850,055	\$ 171,036,420	\$ 175,204,175	\$ 175,204,175
Net Cost		\$ 7,265,006	\$ 25,407	\$ ---	\$ ---

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9
County Budget Act		Financing Sources and Uses by Budget Unit by Object			
		Governmental Funds			
		Fiscal Year 2025-26			
		Budget Unit: 7480000BU - 1991 Realignment			
		Function: Public Assistance			
		Activity: Other Assistance			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Intergovernmental Revenues					
	\$	402,400,923	\$	410,082,317	\$
				387,122,270	\$
					387,122,270
	Total Revenue	\$	402,400,923	\$	410,082,317
				\$	387,122,270
Expenditure					
Interfund Charges					
	\$	409,854,906	\$	427,275,442	\$
				432,130,379	\$
	Total Expenditures and Appropriations	\$	409,854,906	\$	427,275,442
				\$	432,130,379
	Net Cost	\$	7,453,983	\$	17,193,125
				\$	45,008,109
					45,008,109

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 7800000BU - Child, Family and Adult Services				
		Function: Health and Sanitation				
		Activity: Health				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb	\$	110,999,442	\$ 113,645,320	\$ 111,391,025	\$	111,391,025
Revenue from Use Of Money & Property		4,630	12,344	20,000		20,000
Intergovernmental Revenues		125,468,491	137,734,365	146,949,865		146,949,865
Charges for Services		903,254	1,243,105	1,390,000		1,390,000
Miscellaneous Revenues		34,704	106,808	94,000		94,000
Total Revenue	\$	237,410,521	\$ 252,741,943	\$ 259,844,890	\$	259,844,890
Expenditure						
Salaries & Benefits	\$	169,201,635	\$ 181,245,220	\$ 182,509,283	\$	182,509,283
Services & Supplies		36,036,353	38,322,175	41,183,955		41,183,955
Other Charges		32,185,864	45,015,496	49,377,047		49,377,047
Equipment		8,959	---	---		---
Computer Software		---	150,000	---		---
Interfund Charges		5,440,004	4,537,800	5,000,000		5,000,000
Intrafund Charges		39,710,796	41,738,026	46,604,057		46,604,057
Intrafund Reimb		(18,286,051)	(19,283,715)	(22,888,969)		(22,888,969)
Total Expenditures and Appropriations	\$	264,297,559	\$ 291,725,003	\$ 301,785,373	\$	301,785,373
Net Cost	\$	26,887,038	\$ 38,983,060	\$ 41,940,483	\$	41,940,483

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9				
County Budget Act		Financing Sources and Uses by Budget Unit by Object							
		Governmental Funds							
		Fiscal Year 2025-26							
		Budget Unit: 7809900BU - Child, Family Adult-Restricted Revenues							
		Function: Health and Sanitation							
		Activity: Health							
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors				
1		2	3	4	5				
Revenue									
Interfund Reimb		\$	5,440,004	\$	4,537,800	\$	5,000,000	\$	5,000,000
Revenue from Use Of Money & Property			497,400		371,137		300,000		300,000
Intergovernmental Revenues			534,594		---		30,000		30,000
Charges for Services			298,542		350,699		335,000		335,000
Total Revenue		\$	6,770,540	\$	5,259,636	\$	5,665,000	\$	5,665,000
Expenditure									
Interfund Charges			7,225,004		8,453,988		9,561,191		9,561,191
Intrafund Charges			548,925		1,919,121		2,000,000		2,000,000
Intrafund Reimb			(548,925)		(1,919,121)		(2,000,000)		(2,000,000)
Appropriation for Contingencies			---		---		1,324,123		1,324,123
Total Expenditures and Appropriations		\$	7,225,004	\$	8,453,988	\$	10,885,314	\$	10,885,314
Net Cost		\$	454,465	\$	3,194,353	\$	5,220,314	\$	5,220,314

State Controller Schedules		County of Sacramento			Schedule 9		
County Budget Act		Financing Sources and Uses by Budget Unit by Object					
		Governmental Funds					
		Fiscal Year 2025-26					
		Budget Unit: 8100000BU - Human Assistance-Administration					
		Function: Public Assistance					
		Activity: Public Assistance					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue							
Interfund Reimb	\$	17,867,580	\$ 18,632,539	\$ 16,913,759	\$	16,913,759	
Revenue from Use Of Money & Property		104,473	98,564	---		---	
Intergovernmental Revenues		318,780,648	339,515,966	350,332,143		350,332,143	
Miscellaneous Revenues		1,122,753	1,208,946	1,020,543		1,020,543	
Other Financing Sources		---	5,225	---		---	
Total Revenue		\$ 337,875,455	\$ 359,461,240	\$ 368,266,445	\$	368,266,445	
Expenditure							
Salaries & Benefits	\$	219,927,037	\$ 227,952,739	\$ 236,938,111	\$	236,938,111	
Services & Supplies		65,924,025	64,714,280	67,652,097		67,652,097	
Other Charges		36,880,355	48,501,031	43,294,737		43,294,737	
Equipment		42,814	326,161	399,736		399,736	
Intrafund Charges		27,463,628	27,102,506	30,153,755		30,153,755	
Intrafund Reimb		(6,926,594)	(5,082,548)	(4,836,862)		(4,836,862)	
Total Expenditures and Appropriations		\$ 343,311,265	\$ 363,514,169	\$ 373,601,574	\$	373,601,574	
Net Cost		\$ 5,435,811	\$ 4,052,929	\$ 5,335,129	\$	5,335,129	

Governmental Funds (Schedule 9)
Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 8100800BU - Human Assistance-Restricted Revenues				
		Function: Public Assistance				
		Activity: Public Assistance				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Licenses, Permits & Franchises		196,991	211,973	202,500	202,500	
Fines, Forfeitures & Penalties		31,242	27,766	33,000	33,000	
Revenue from Use Of Money & Property		4,977	8,380	---	---	
Total Revenue		\$ 233,210	\$ 248,118	\$ 235,500	\$ 235,500	
Expenditure						
Interfund Charges		\$ 83,644	\$ 273,139	\$ 229,305	\$ 229,305	
Appropriation for Contingencies		---	---	151,767	151,767	
Total Expenditures and Appropriations		\$ 83,644	\$ 273,139	\$ 381,072	\$ 381,072	
Net Cost		\$ (149,565)	\$ 25,021	\$ 145,572	\$ 145,572	

State Controller Schedules		County of Sacramento			Schedule 9				
County Budget Act		Financing Sources and Uses by Budget Unit by Object							
		Governmental Funds							
		Fiscal Year 2025-26							
		Budget Unit: 8700000BU - Human Assistance-Aid Payments							
		Function: Public Assistance							
		Activity: Public Assistance							
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors				
1		2	3	4	5				
Revenue									
Interfund Reimb		\$	268,969,578	\$	275,562,303	\$	284,460,967	\$	284,460,967
Intergovernmental Revenues			164,206,938		189,794,157		209,996,392		209,996,392
Miscellaneous Revenues			3,525,804		1,177,803		1,196,991		1,196,991
Total Revenue		\$	436,702,320	\$	466,534,263	\$	495,654,350	\$	495,654,350
Expenditure									
Other Charges		\$	443,094,151	\$	474,074,605	\$	511,830,973	\$	511,830,973
Intrafund Charges			5,440,004		4,537,800		5,000,000		5,000,000
Total Expenditures and Appropriations		\$	448,534,155	\$	478,612,405	\$	516,830,973	\$	516,830,973
Net Cost		\$	11,831,835	\$	12,078,142	\$	21,176,623	\$	21,176,623

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 9030000BU - Interagency Procurement				
		Function: General				
		Activity: Interagency Procurement				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Interfund Reimb		\$	2,654,755 \$	2,561,243 \$	---	\$
Revenue from Use Of Money & Property			268,619	127,878	---	
Charges for Services			968,518	1,038,532	---	
Total Revenue		\$	3,891,893 \$	3,727,653 \$	---	\$
Expenditure						
Other Charges			3,831,000	3,832,500	---	
Interfund Charges			---	800	---	
Total Expenditures and Appropriations		\$	3,831,000 \$	3,833,300 \$	---	\$
Net Cost		\$	(60,893) \$	105,646 \$	---	\$

Governmental Funds (Schedule 9)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 9	
County Budget Act		Financing Sources and Uses by Budget Unit by Object				
		Governmental Funds				
		Fiscal Year 2025-26				
		Budget Unit: 9282000BU - 2004 Pension Obligation Bond-Debt Service				
		Function: Debt Service				
		Activity: Debt Service				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue						
Revenue from Use Of Money & Property		\$ 49,499,223	\$ 149,876,014	\$ 127,969,736	\$	127,969,736
Total Revenue		\$ 49,499,223	\$ 149,876,014	\$ 127,969,736	\$	127,969,736
Expenditure						
Services & Supplies		\$ 630,864	\$ 1,036,709	\$ 2,820,138	\$	2,820,138
Other Charges		49,690,260	148,711,141	127,669,736		127,669,736
Total Expenditures and Appropriations		\$ 50,321,123	\$ 149,747,850	\$ 130,489,874	\$	130,489,874
Net Cost		\$ 821,900	\$ (128,164)	\$ 2,520,138	\$	2,520,138

State Controller Schedules County Budget Act		County of Sacramento Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2025-26			Schedule 9
		Budget Unit: 9284000BU - Tobacco Litigation Settlement-Capital Projects Function: General Activity: Plant Acquisition			
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Revenue					
Revenue from Use Of Money & Property		\$	(58) \$	\$	\$
Total Revenue		\$	(58) \$	\$	\$
Net Cost		\$	58 \$	\$	\$

State Controller Schedules					County of Sacramento			Schedule 9	
County Budget Act					Financing Sources and Uses by Budget Unit by Object				
					Governmental Funds				
					Fiscal Year 2025-26				
					Budget Unit: 9313000BU - Pension Obligation Bond-Debt Service				
					Function: Debt Service				
					Activity: Debt Service				
Detail by Revenue Category and Expenditure Object					2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1					2	3	4	5	
Revenue									
Revenue from Use Of Money & Property					\$	99,850,052	\$	---	\$
Miscellaneous Revenues						5,850	---	---	---
Total Revenue					\$	99,855,902	\$	---	\$
Expenditure									
Services & Supplies					\$	550,210	\$	438	\$
Other Charges						100,147,047	---	---	---
Interfund Charges						---	298,286	---	---
Total Expenditures and Appropriations					\$	100,697,257	\$	298,724	\$
Net Cost					\$	841,355	\$	298,724	\$

Special Districts and Other Agencies - Non Enterprise (Schedule 15)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15
County Budget Act		Special District and Other Agencies Summary				
		Nonenterprise Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2025-26				
		Connector Joint Powers Authority (28000000BU)				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Taxes		\$	720,696 \$	741,670 \$	807,391 \$	807,391
Revenue from Use Of Money & Property						
Intergovernmental Revenues						
Total Revenue		\$	720,696 \$	741,670 \$	807,391 \$	807,391
Salaries & Benefits		\$	720,696 \$	741,670 \$	807,391 \$	807,391
Services & Supplies						
Other Charges						
Cost of Goods Sold						
Total Expenditures/Appropriations		\$	720,696 \$	741,670 \$	807,391 \$	807,391
Net Cost		\$				

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		South Sacramento Conservation Agency (0290007BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Licenses, Permits & Franchises		\$	247,765 \$	257,346 \$	260,777 \$	260,777	
Revenue from Use Of Money & Property							
Total Revenue		\$	247,765 \$	257,346 \$	260,777 \$	260,777	
Salaries & Benefits		\$	247,765 \$	257,346 \$	260,777 \$	260,777	
Services & Supplies							
Other Charges							
Cost of Goods Sold							
Total Expenditures/Appropriations		\$	247,765 \$	257,346 \$	260,777 \$	260,777	
Net Cost		\$					

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		Antelope Public Facilities Financing Plan (3070000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue from Use Of Money & Property		\$ 113,297	\$ 193,303	\$ 30,500	\$ 30,500		
Intergovernmental Revenues		---	---	---	---		
Charges for Services		185,209	4,151,807	---	---		
Total Revenue		\$ 298,506	\$ 4,345,110	\$ 30,500	\$ 30,500		
Services & Supplies		\$ 93,752	\$ 5,001	\$ 319,180	\$ 319,180		
Other Charges		---	---	6,418,407	6,418,407		
Total Expenditures/Appropriations		\$ 93,752	\$ 5,001	\$ 6,737,587	\$ 6,737,587		
Net Cost		\$ (204,754)	\$ (4,340,108)	\$ 6,707,087	\$ 6,707,087		

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26 Laguna Creek Ranch/Elliott Ranch CFD No. 1 (2870000BU)				Schedule 15
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue from Use Of Money & Property		\$	117,426 \$	970,157 \$	18,000 \$	18,000
Total Revenue		\$	117,426 \$	970,157 \$	18,000 \$	18,000
Services & Supplies		\$	311,012 \$	298,570 \$	615,000 \$	615,000
Other Charges			3,444,767	965,000	4,568,518	4,568,518
Total Expenditures/Appropriations		\$	3,755,779 \$	1,263,570 \$	5,183,518 \$	5,183,518
Net Cost		\$	3,638,353 \$	293,413 \$	5,165,518 \$	5,165,518

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26			Schedule 15	
		Laguna Community Facilities District (30900000BU)				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue from Use Of Money & Property		\$	13,891 \$	12,284 \$	3,000 \$	3,000
Total Revenue		\$	13,891 \$	12,284 \$	3,000 \$	3,000
Services & Supplies		\$	23,748 \$	23,448 \$	100,000 \$	100,000
Other Charges		---	---	---	188,618	188,618
Total Expenditures/Appropriations		\$	23,748 \$	23,448 \$	288,618 \$	288,618
Net Cost		\$	9,857 \$	11,164 \$	285,618 \$	285,618

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		Vineyard Public Facilities Financing Plan (2840000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue from Use Of Money & Property		\$	472,932 \$	611,048 \$	75,000 \$		
Intergovernmental Revenues		---	10,089	2,238,961	2,238,961		
Charges for Services		3,540,594	2,654,612	340,000	340,000		
Total Revenue		\$ 4,013,526	\$ 3,275,748	\$ 2,653,961	\$ 2,653,961		
Services & Supplies		\$	222,534 \$	139,843 \$	17,180,756 \$		
Other Charges		---	---	450,000	450,000		
Total Expenditures/Appropriations		\$	222,534 \$	139,843 \$	17,630,756 \$		
Net Cost		\$	(3,790,992) \$	(3,135,905) \$	14,976,795 \$		

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		Laguna Stonelake CFD-Bond Proceeds (13000000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Taxes		\$	126,025 \$	147,034 \$	---	\$	
Revenue from Use Of Money & Property		2,622	21,529	5,000	5,000	5,000	
Total Revenue		\$ 128,647	\$ 168,563	\$ 5,000	\$ 5,000	\$ 5,000	
Services & Supplies		\$	123,076 \$	117,189 \$	309,325	\$ 309,325	
Other Charges		---	---	1,000	1,000	1,000	
Total Expenditures/Appropriations		\$ 123,076	\$ 117,189	\$ 310,325	\$ 310,325	\$ 310,325	
Net Cost		\$ (5,571)	\$ (51,373)	\$ 305,325	\$ 305,325	\$ 305,325	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26 Park Meadows CFD-Bond Proceeds (1310000BU)				Schedule 15	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Taxes		\$	70,328 \$	76,363 \$	75,000 \$	75,000	
Revenue from Use Of Money & Property		2,802	16,544	2,000	2,000	2,000	
Total Revenue		\$ 73,130	\$ 92,907	\$ 77,000	\$ 77,000	77,000	
Services & Supplies		\$	65,646 \$	62,150 \$	231,170 \$	231,170	
Total Expenditures/Appropriations		\$ 65,646	\$ 62,150	\$ 231,170	\$ 231,170	231,170	
Net Cost		\$ (7,484)	\$ (30,757)	\$ 154,170	\$ 154,170	154,170	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		Mather Landscape Maintenance CFD (1320000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Taxes		\$	---	\$	169,908	\$	169,908
Revenue from Use Of Money & Property		29,073	22,415	10,000	10,000		10,000
Charges for Services		156,515	162,398	---	---		---
Total Revenue		185,588	184,813	179,908	179,908	\$	179,908
Services & Supplies		\$	30,845	\$	150,563	\$	150,563
Other Charges		749	782	2,000	2,000		2,000
Interfund Charges		156,352	161,045	165,873	165,873		165,873
Total Expenditures/Appropriations		187,947	192,164	318,436	318,436	\$	318,436
Net Cost		2,359	7,350	138,528	138,528	\$	138,528

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				Schedule 15
		Mather Public Facilities Financing Plan (1360000BU)				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue from Use Of Money & Property		\$	42,454 \$	40,054 \$	5,000 \$	5,000
Total Revenue		\$	42,454 \$	40,054 \$	5,000 \$	5,000
Services & Supplies		\$	9,361 \$	350 \$	760,706 \$	760,706
Other Charges		---	---	---	118,550	118,550
Total Expenditures/Appropriations		\$	9,361 \$	350 \$	879,256 \$	879,256
Net Cost		\$	(33,093) \$	(39,705) \$	874,256 \$	874,256

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26			Schedule 15		
		Gold River Station No. 7 Landscape CFD (1370000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue from Use Of Money & Property		\$	5,099 \$	5,495 \$	5,000 \$	5,000	
Charges for Services		61,258	62,322	63,550	63,550	63,550	
Total Revenue		\$ 66,357	\$ 67,817	\$ 68,550	\$ 68,550	\$ 68,550	
Services & Supplies		\$	48,875 \$	51,067 \$	100,038 \$	100,038	
Other Charges		101	110	500	500	500	
Total Expenditures/Appropriations		\$ 48,976	\$ 51,177	\$ 100,538	\$ 100,538	100,538	
Net Cost		\$ (17,382)	\$ (16,640)	\$ 31,988	\$ 31,988	\$ 31,988	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)
 Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		Metro Air Park CFD (1390000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Taxes		\$ 2,035,397	\$ 2,292,900	\$ 2,071,940	\$ 2,071,940		
Revenue from Use Of Money & Property		55,060	4,376,171	1,010,000	1,010,000		
Charges for Services		---	10,000	---	---		
Miscellaneous Revenues		---	20,359	3,177,627	3,177,627		
Total Revenue		\$ 2,090,457	\$ 6,699,430	\$ 6,259,567	\$ 6,259,567		
Services & Supplies		\$ 1,360,642	\$ 3,954,582	\$ 40,217,578	\$ 40,217,578		
Other Charges		10,823,739	421	7,000	7,000		
Interfund Charges		2,000,000	---	1,000,000	1,000,000		
Total Expenditures/Appropriations		\$ 14,184,381	\$ 3,955,003	\$ 41,224,578	\$ 41,224,578		
Net Cost		\$ 12,093,925	\$ (2,744,426)	\$ 34,965,011	\$ 34,965,011		

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15
County Budget Act		Special District and Other Agencies Summary				
		Nonenterprise Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2025-26				
		McClellan Park CFD (1400000BU)				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Taxes		\$	157,888 \$	164,954 \$	156,335 \$	156,335
Revenue from Use Of Money & Property			7,491	10,247	6,000	6,000
Total Revenue		\$	165,379 \$	175,201 \$	162,335 \$	162,335
Services & Supplies		\$	137,932 \$	132,845 \$	590,741 \$	590,741
Other Charges			---	---	423,555	423,555
Total Expenditures/Appropriations		\$	137,932 \$	132,845 \$	1,014,296 \$	1,014,296
Net Cost		\$	(27,447) \$	(42,356) \$	851,961 \$	851,961

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		Sacramento County Land Maintenance CFD (1410000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue from Use Of Money & Property	\$	17,308	\$ 17,774	\$ 15,000	\$ 15,000		
Charges for Services		409,762	455,091	493,403	493,403		
Total Revenue	\$	427,070	\$ 472,865	\$ 508,403	\$ 508,403		
Services & Supplies	\$	340,519	\$ 401,611	\$ 526,910	\$ 526,910		
Other Charges		2,593	1,599	3,000	3,000		
Interfund Charges		16,746	17,360	20,500	20,500		
Total Expenditures/Appropriations	\$	359,858	\$ 420,570	\$ 550,410	\$ 550,410		
Net Cost	\$	(67,212)	\$ (52,296)	\$ 42,007	\$ 42,007		

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		Metro Air Park Service Tax (1420000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Other Interfund Reimbursements		\$	70,270 \$	275,525 \$	179,390 \$	179,390	
Taxes			205,838	204,349	224,390	224,390	
Revenue from Use Of Money & Property			36,716	38,854	3,500	3,500	
Charges for Services			1,284	---	---	---	
Miscellaneous Revenues			---	---	---	---	
Total Revenue		\$	314,108 \$	518,728 \$	407,280 \$	407,280	
Services & Supplies		\$	105,029 \$	126,079 \$	1,220,588 \$	1,220,588	
Other Charges			---	---	---	---	
Interfund Charges			70,270	275,525	179,390	179,390	
Total Expenditures/Appropriations		\$	175,299 \$	401,604 \$	1,399,978 \$	1,399,978	
Net Cost		\$	(138,809) \$	(117,124) \$	992,698 \$	992,698	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15
County Budget Act		Special District and Other Agencies Summary				
		Nonenterprise Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2025-26				
		Metro Air Park Impact Fees (1460000BU)				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Other Interfund Reimbursements		\$ 2,000,000	\$ ---	\$ 1,000,000	\$ 1,000,000	1,000,000
Revenue from Use Of Money & Property		1,769,864	1,494,215	205,000	205,000	205,000
Charges for Services		1,003,580	1,274,190	1,600,000	1,600,000	1,600,000
Total Revenue		\$ 4,773,444	\$ 2,768,405	\$ 2,805,000	\$ 2,805,000	2,805,000
Services & Supplies		\$ 2,271,381	\$ 262,381	\$ 15,201,065	\$ 15,201,065	15,201,065
Other Charges		---	12,358,371	17,403,182	17,403,182	17,403,182
Total Expenditures/Appropriations		\$ 2,271,381	\$ 12,620,752	\$ 32,604,247	\$ 32,604,247	32,604,247
Net Cost		\$ (2,502,063)	\$ 9,852,348	\$ 29,799,247	\$ 29,799,247	29,799,247

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		Florin Vineyard No. 1 CFD 2016-2 Admin (1470000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Taxes		\$	77,950 \$	88,386 \$	81,414 \$	81,414	
Revenue from Use Of Money & Property			11,000	13,141	5,200	5,200	
Total Revenue		\$	88,950 \$	101,527 \$	86,614 \$	86,614	
Services & Supplies		\$	37,900 \$	36,259 \$	252,529 \$	252,529	
Other Charges			---	---	540,716	540,716	
Total Expenditures/Appropriations		\$	37,900 \$	36,259 \$	793,245 \$	793,245	
Net Cost		\$	(51,050) \$	(65,268) \$	706,631 \$	706,631	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26 Countywide Library Facilities Admin Fee (16000000BU)				Schedule 15	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue from Use Of Money & Property		\$	267,124 \$	308,324 \$	25,200 \$	25,200	
Charges for Services			1,341,174	1,431,401	265,000	265,000	
Total Revenue		\$	1,608,298 \$	1,739,725 \$	290,200 \$	290,200	
Services & Supplies		\$	103,939 \$	113,439 \$	8,567,114 \$	8,567,114	
Total Expenditures/Appropriations		\$	103,939 \$	113,439 \$	8,567,114 \$	8,567,114	
Net Cost		\$	(1,504,359)	(1,626,286)	8,276,914 \$	8,276,914	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26			Schedule 15		
		Natomas Fire District (2290000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Taxes		\$	4,319,439 \$	4,599,276 \$	4,826,100 \$	4,826,100	
Revenue from Use Of Money & Property			82,025	89,307	20,000	20,000	
Intergovernmental Revenues			28,616	28,634	30,000	30,000	
Total Revenue		\$	4,430,080 \$	4,717,216 \$	4,876,100 \$	4,876,100	
Services & Supplies		\$	4,419,783 \$	5,255,465 \$	5,018,607 \$	5,018,607	
Total Expenditures/Appropriations		\$	4,419,783 \$	5,255,465 \$	5,018,607 \$	5,018,607	
Net Cost		\$	(10,297) \$	538,249 \$	142,507 \$	142,507	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15
County Budget Act		Special District and Other Agencies Summary				
		Nonenterprise Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2025-26				
		County Service Area No. 1 (2530000BU)				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Other Interfund Reimbursements		\$	---	\$	---	---
Taxes		795,319	855,607	794,800		794,800
Revenue from Use Of Money & Property		166,240	193,701	161,000		161,000
Intergovernmental Revenues		6,062	6,284	5,200		5,200
Charges for Services		2,257,466	2,315,367	2,193,255		2,193,255
Miscellaneous Revenues		4,598	23,352	5,295		5,295
Total Revenue		\$ 3,229,685	\$ 3,684,310	\$ 3,159,550	\$	3,159,550
Services & Supplies		\$		\$ 2,360,929	\$	3,157,991
Other Charges				103,723		180,000
Total Expenditures/Appropriations		\$ 2,361,696	\$ 2,464,652	\$ 3,337,991	\$	3,337,991
Net Cost		\$ (867,989)	\$ (1,219,658)	\$ 178,441	\$	178,441

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26 CSA 10 Benefit Zone 3 (2857000BU)			Schedule 15	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue from Use Of Money & Property		\$	73,531 \$	77,143 \$	3,000 \$	3,000
Charges for Services		437,571	535,883	613,121	613,121	613,121
Total Revenue		\$ 511,102	\$ 613,026	\$ 616,121	\$ 616,121	616,121
Services & Supplies		\$	338,079 \$	251,939 \$	764,967 \$	764,967
Total Expenditures/Appropriations		\$ 338,079	\$ 251,939	\$ 764,967	\$ 764,967	764,967
Net Cost		\$ (173,022)	\$ (361,086)	\$ 148,846	\$ 148,846	148,846

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26			Schedule 15	
		Fixed Asset Revolving Fund (9277000BU)				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Miscellaneous Revenues						
		\$	3,831,000 \$	3,832,500 \$	---	\$
Total Revenue		\$	3,831,000 \$	3,832,500 \$	---	\$
Services & Supplies		\$	---	---	---	\$
Interfund Charges		3,831,000	3,841,582	---	---	---
Total Expenditures/Appropriations		\$	3,831,000 \$	3,841,582 \$	---	\$
Net Cost		\$	---	9,082 \$	---	\$

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15
County Budget Act		Special District and Other Agencies Summary				
		Nonenterprise Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2025-26				
		Juvenile Courthouse Project Debt Svc (9280000BU)				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Other Interfund Reimbursements		\$ 2,250,450	\$ 2,249,282	\$ 2,250,419	\$ 2,250,419	
Revenue from Use Of Money & Property		165,942	166,581	---	---	
Total Revenue		\$ 2,416,392	\$ 2,415,863	\$ 2,250,419	\$ 2,250,419	
Services & Supplies		\$ 102,511	\$ 173,924	\$ 442,897	\$ 442,897	
Other Charges		2,214,793	2,213,338	2,215,419	2,215,419	
Total Expenditures/Appropriations		\$ 2,317,304	\$ 2,387,262	\$ 2,658,316	\$ 2,658,316	
Net Cost		\$ (99,088)	\$ (28,601)	\$ 407,897	\$ 407,897	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 15		
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		2020 Refunding COPS Debt Svc (3011000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Other Interfund Reimbursements		\$ 3,831,000	\$ 3,842,381	\$ 2,435,353	\$ 2,435,353		
Revenue from Use Of Money & Property		195,749	201,999	52,956	52,956		
Charges for Services		---	---	1,113,610	1,113,610		
Total Revenue		\$ 4,026,749	\$ 4,044,380	\$ 3,601,919	\$ 3,601,919		
Services & Supplies		\$ 242,906	\$ 227,886	\$ 318,495	\$ 318,495		
Other Charges		3,736,000	3,737,500	3,732,000	3,732,000		
Total Expenditures/Appropriations		\$ 3,978,906	\$ 3,965,386	\$ 4,050,495	\$ 4,050,495		
Net Cost		\$ (47,843)	\$ (78,994)	\$ 448,576	\$ 448,576		

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26			Schedule 15		
		2018 Refunding COPS Debt Svc (9307001BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Other Interfund Reimbursements		\$ 9,801,875	\$ 9,802,000	\$ 9,804,435	\$ 9,804,435		9,804,435
Revenue from Use Of Money & Property		162,089	150,433	---	---		---
Total Revenue		\$ 9,963,964	\$ 9,952,433	\$ 9,804,435	\$ 9,804,435		9,804,435
Services & Supplies		\$ 233,981	\$ 212,064	\$ 772,246	\$ 772,246		772,246
Other Charges		9,655,154	9,655,668	9,664,375	9,664,375		9,664,375
Total Expenditures/Appropriations		\$ 9,889,135	\$ 9,867,732	\$ 10,436,621	\$ 10,436,621		10,436,621
Net Cost		\$ (74,829)	\$ (84,701)	\$ 632,186	\$ 632,186		632,186

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		Water Agency-Zone 11 Drainage Infra (2810000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Other Interfund Reimbursements		\$	---	\$	2,000,000	\$	2,000,000
Licenses, Permits & Franchises		6,670,016	5,911,255	6,243,200	6,243,200		6,243,200
Revenue from Use Of Money & Property		2,186,128	2,139,447	1,633,400	1,633,400		1,633,400
Intergovernmental Revenues		39,119	757,848	---	---		---
Charges for Services		2,298,231	3,690,970	7,440,300	7,440,300		7,440,300
Total Revenue		\$ 11,193,495	\$ 12,499,520	\$ 17,316,900	\$ 17,316,900		17,316,900
Services & Supplies		\$	2,415,474	\$	3,300,800	\$	3,300,800
Other Charges		3,112,366	4,661,962	13,128,300	13,128,300		13,128,300
Land		22,032	5,416	753,100	753,100		753,100
Improvements		1,207,472	4,066,369	5,715,600	5,715,600		5,715,600
Interfund Charges		---	---	2,000,000	2,000,000		2,000,000
Total Expenditures/Appropriations		\$ 6,757,343	\$ 10,902,041	\$ 24,897,800	\$ 24,897,800		24,897,800
Net Cost		\$ (4,436,151)	\$ (1,597,480)	\$ 7,580,900	\$ 7,580,900		7,580,900

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26 Water Agency-Zone 13 (3044000BU)				Schedule 15
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Other Interfund Reimbursements		\$	354,865 \$	300,000 \$	200,000 \$	200,000
Revenue from Use Of Money & Property			45,011	59,094	15,000	15,000
Intergovernmental Revenues			229,833	---	296,250	296,250
Charges for Services			2,236,275	2,387,497	2,390,387	2,390,387
Total Revenue		\$	2,865,984 \$	2,746,591 \$	2,901,637 \$	2,901,637
Services & Supplies		\$	1,311,468 \$	1,645,069 \$	1,896,245 \$	1,896,245
Other Charges			1,056,710	837,235	872,483	872,483
Total Expenditures/Appropriations		\$	2,368,178 \$	2,482,304 \$	2,768,728 \$	2,768,728
Net Cost		\$	(497,806) \$	(264,287) \$	(132,909) \$	(132,909)

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		Water Resources (3220001BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Other Interfund Reimbursements		\$ 300,000	\$ ---	\$ ---	\$ ---	---	
Taxes		8,693,107	9,066,780	8,503,580	8,503,580	8,503,580	
Fines, Forfeitures & Penalties		1,853	---	1,900	1,900	1,900	
Revenue from Use Of Money & Property		788,046	676,814	595,600	595,600	595,600	
Intergovernmental Revenues		1,650,397	448,244	996,975	996,975	996,975	
Charges for Services		26,895,419	30,710,858	28,605,527	28,605,527	28,605,527	
Miscellaneous Revenues		24,781	47,240	5,500	5,500	5,500	
Other Financing Sources		0	29,700	---	---	---	
Total Revenue		\$ 38,353,603	\$ 40,979,636	\$ 38,709,082	\$ 38,709,082	\$ 38,709,082	
Salaries & Benefits		\$ 17,837,368	\$ 18,881,233	\$ 19,805,705	\$ 19,805,705	\$ 19,805,705	
Services & Supplies		15,295,167	15,991,704	18,608,718	18,608,718	18,608,718	
Other Charges		1,155,411	1,330,986	2,786,455	2,786,455	2,786,455	
Land		995,942	18,190	25,000	25,000	25,000	
Improvements		4,302,209	6,778,419	3,990,100	3,990,100	3,990,100	
Equipment		29,487	13,212	30,000	30,000	30,000	
Interfund Charges		300,000	---	---	---	---	
Intrafund Charges		14,885,459	16,507,914	5,604,700	5,604,700	5,604,700	
Other Intrafund Reimbursements		(10,426,181)	(11,635,944)	---	---	---	
Intrafund Reimbursements within Department		(4,459,278)	(4,871,970)	(5,604,700)	(5,604,700)	(5,604,700)	
Cost of Goods Sold		---	---	---	---	---	
Total Expenditures/Appropriations		\$ 39,915,584	\$ 43,013,744	\$ 45,245,978	\$ 45,245,978	\$ 45,245,978	
Net Cost		\$ 1,561,981	\$ 2,034,108	\$ 6,536,896	\$ 6,536,896	\$ 6,536,896	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		Landscape Maintenance District (33000000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Other Interfund Reimbursements		\$	(177,234) \$	693,454 \$	730,001 \$	730,001	
Revenue from Use Of Money & Property		28,409	30,219	22,000	22,000	22,000	
Charges for Services		522,571	527,702	550,000	550,000	550,000	
Total Revenue		373,746 \$	1,251,375 \$	1,302,001 \$	1,302,001 \$	1,302,001	
Services & Supplies		\$	906,836 \$	1,230,195 \$	1,335,330 \$	1,335,330	
Other Charges		(12,303)	7,146	10,000	10,000	10,000	
Total Expenditures/Appropriations		\$	894,534 \$	1,237,341 \$	1,345,330 \$	1,345,330	
Net Cost		\$	520,787 \$	(14,034) \$	43,329 \$	43,329	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15
County Budget Act		Special District and Other Agencies Summary				
		Nonenterprise Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2025-26				
		Mission Oaks Recreation and Park District (9336100BU)				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Taxes		\$	3,744,594 \$	3,878,558 \$	3,971,022 \$	3,971,022
Fines, Forfeitures & Penalties			1,205	---	---	---
Revenue from Use Of Money & Property			267,389	382,836	263,978	263,978
Intergovernmental Revenues			234,514	63,349	55,310	55,310
Charges for Services			1,088,999	1,067,071	2,009,500	2,009,500
Miscellaneous Revenues			198,045	31,852	27,700	27,700
Other Financing Sources			18,950	---	---	---
Total Revenue		\$	5,553,694 \$	5,423,665 \$	6,327,510 \$	6,327,510
Salaries & Benefits		\$	2,829,670 \$	3,088,336 \$	3,506,075 \$	3,506,075
Services & Supplies			1,756,000	1,737,379	2,151,389	2,151,389
Other Charges			1,839	1,701	2,455	2,455
Improvements			379,590	282,962	2,197,628	2,197,628
Appropriation for Contingencies			---	---	150,000	150,000
Total Expenditures/Appropriations		\$	4,967,099 \$	5,110,378 \$	8,007,547 \$	8,007,547
Net Cost		\$	(586,595) \$	(313,287) \$	1,680,037 \$	1,680,037

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15
County Budget Act		Special District and Other Agencies Summary				
		Nonenterprise Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2025-26				
		Mission Oaks Maint/Improvement District (9336001BU)				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue from Use Of Money & Property		\$	28,181 \$	32,336 \$	24,500 \$	
Charges for Services			---	---	---	
Miscellaneous Revenues		1,070,834	1,091,635	1,096,489	1,096,489	
Other Financing Sources		---	3,050	---	---	
Total Revenue		\$	1,099,015 \$	1,127,021 \$	1,120,989 \$	
Services & Supplies		\$	480,572 \$	502,475 \$	570,080 \$	
Improvements			728,915	330,266	1,093,000	
Equipment			37,203	---	135,000	
Total Expenditures/Appropriations		\$	1,246,690 \$	832,742 \$	1,798,080 \$	
Net Cost		\$	147,675 \$	(294,279) \$	677,091 \$	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		Carmichael Recreation and Park District (9337000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Other Interfund Reimbursements		\$	171,603 \$	---	---		
Taxes			3,681,837	3,165,716	4,044,880		
Revenue from Use Of Money & Property			1,733,459	1,500,218	2,100,956		
Intergovernmental Revenues			121,905	583,662	502,280		
Charges for Services			668,247	710,891	715,000		
Miscellaneous Revenues			40,404	179,854	160,500		
Other Financing Sources			7,100	---	---		
Total Revenue		\$	6,424,556 \$	6,140,341 \$	7,523,616 \$		
Salaries & Benefits		\$	3,039,020 \$	3,291,132 \$	3,255,747 \$		
Services & Supplies			2,368,202	2,261,882	2,372,654		
Other Charges			438,206	1,193,563	1,609,318		
Improvements			944,162	1,907,976	20,314,607		
Equipment			81,330	100,238	110,000		
Appropriation for Contingencies			---	---	819,854		
Total Expenditures/Appropriations		\$	6,870,919 \$	8,754,791 \$	28,482,180 \$		
Net Cost		\$	446,363 \$	2,614,450 \$	20,958,564 \$		

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento			Schedule 15	
County Budget Act		Special District and Other Agencies Summary				
		Nonenterprise Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2025-26				
		Carmichael RPD Assessment District (9337100BU)				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue from Use Of Money & Property		\$	\$	\$	\$	
Miscellaneous Revenues			(0)			
Total Revenue		\$	\$ (0)	\$	\$	
Interfund Charges		\$	171,603 \$	\$	\$	
Total Expenditures/Appropriations		\$	171,603 \$	\$	\$	
Net Cost		\$	171,603 \$	0 \$	\$	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				Schedule 15	
		Antelope Assessment (9338001BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Revenue from Use Of Money & Property		\$	40,174 \$	31,696 \$	15,000 \$	15,000	
Charges for Services		786,449	814,420	841,145	841,145	841,145	
Total Revenue		\$ 826,623 \$	\$ 846,116 \$	\$ 856,145 \$	\$ 856,145 \$	856,145	
Salaries & Benefits		\$	38,359 \$	38,359 \$	38,359 \$	38,359	
Services & Supplies		366,987	321,992	440,000	440,000	440,000	
Other Charges		415,026	415,026	415,026	415,026	415,026	
Improvements		331,406	---	193,168	193,168	193,168	
Appropriation for Contingencies		---	---	---	---	---	
Total Expenditures/Appropriations		\$ 1,151,778 \$	\$ 775,377 \$	\$ 1,086,553 \$	\$ 1,086,553 \$	1,086,553	
Net Cost		\$ 325,155 \$	\$ (70,739) \$	\$ 230,408 \$	\$ 230,408 \$	230,408	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		Sunrise Recreation and Park District (9338000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5			
Taxes	\$	6,553,057	\$	6,816,598	\$	7,056,663	
Fines, Forfeitures & Penalties		---	325	---	---	---	
Revenue from Use Of Money & Property		804,484	955,276	1,060,779	1,060,779	1,060,779	
Intergovernmental Revenues		492,839	2,130,996	2,226,650	2,226,650	2,226,650	
Charges for Services		2,730,708	2,634,257	2,452,618	2,452,618	2,452,618	
Miscellaneous Revenues		162,907	230,754	1,725,937	1,725,937	1,725,937	
Other Financing Sources		(6,300)	---	2,500	2,500	2,500	
Total Revenue	\$	10,737,694	\$	12,768,206	\$	14,525,147	
Salaries & Benefits	\$	6,794,709	\$	8,376,561	\$	10,386,351	
Services & Supplies		2,820,987	3,181,921	4,065,010	4,065,010	4,065,010	
Other Charges		50,240	53,662	63,020	63,020	63,020	
Improvements		294,796	357,224	2,750,850	2,750,850	2,750,850	
Equipment		188,022	117,369	120,000	120,000	120,000	
Appropriation for Contingencies		---	---	550,000	550,000	550,000	
Total Expenditures/Appropriations	\$	10,148,753	\$	12,086,738	\$	17,935,231	
Net Cost	\$	(588,942)	\$	(681,468)	\$	3,410,084	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26 Citrus Heights Assessment Districts (9338005BU)				Schedule 15
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Charges for Services		\$	\$	\$	\$	
Total Revenue		\$ 85,000	\$ 89,728	\$ 144,302	\$ 144,302	
Salaries & Benefits		\$	\$	\$	\$	
Services & Supplies		77,145	70,698	120,000	120,000	
		7,855	19,030	24,302	24,302	
Total Expenditures/Appropriations		\$ 85,000	\$ 89,728	\$ 144,302	\$ 144,302	
Net Cost		\$	\$	\$	\$	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26 After The Bell (9338009BU)			Schedule 15	
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Intergovernmental Revenues						
Total Revenue		\$ 1,445,601	\$	\$	\$	
Salaries & Benefits		\$ 1,315,591	\$	\$	\$	
Services & Supplies		130,011				
Total Expenditures/Appropriations		\$ 1,445,601	\$	\$	\$	
Net Cost		\$	\$	\$	\$	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15
County Budget Act		Special District and Other Agencies Summary				
		Nonenterprise Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2025-26				
		Foothill Park (9338006BU)				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue from Use Of Money & Property		\$	30,019 \$	28,528 \$	---	\$
Intergovernmental Revenues			---	---	62,989	62,989
Charges for Services			---	---	737,371	737,371
Total Revenue		\$	30,019 \$	28,528 \$	800,360 \$	800,360
Services & Supplies		\$	---	---	100,000 \$	100,000
Improvements			---	---	1,400,000	1,400,000
Total Expenditures/Appropriations		\$	---	---	1,500,000 \$	1,500,000
Net Cost		\$	(30,019) \$	(28,528) \$	699,640 \$	699,640

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		Del Norte Oaks Park District (3516494BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Taxes		\$	6,272 \$	6,634 \$	4,442 \$	4,442	
Revenue from Use Of Money & Property			541	671	30	30	
Intergovernmental Revenues			41	41	42	42	
Total Revenue		\$ 6,854	\$ 7,346	\$ 4,514	\$ 4,514	4,514	
Services & Supplies		\$	766 \$	800 \$	800 \$	800	
Interfund Charges			---	3,000	3,000	3,000	
Total Expenditures/Appropriations		\$ 766	\$ 3,800	\$ 3,800	\$ 3,800	3,800	
Net Cost		\$ (6,089)	\$ (3,546)	\$ (714)	\$ (714)	(714)	

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15
County Budget Act		Special District and Other Agencies Summary				
		Nonenterprise Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2025-26				
		County Service Area No. 4-B (6491000BU)				
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Taxes		\$	4,966 \$	4,952 \$	4,966 \$	4,966
Revenue from Use Of Money & Property		1,338	1,784	244	244	244
Intergovernmental Revenues		32	530	46	46	46
Charges for Services		29,805	28,183	16,019	16,019	16,019
Total Revenue		\$ 36,141	\$ 35,450	\$ 21,275	\$ 21,275	21,275
Services & Supplies		\$	14,748 \$	15,012 \$	18,628 \$	18,628
Interfund Charges		6,520	6,520	3,138	3,138	3,138
Total Expenditures/Appropriations		\$ 21,268	\$ 21,532	\$ 21,766	\$ 21,766	21,766
Net Cost		\$ (14,873)	\$ (13,917)	\$ 491	\$ 491	491

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26 County Service Area No. 4-C (6492000BU)				Schedule 15
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Taxes		\$	32,650 \$	33,308 \$	24,657 \$	24,657
Revenue from Use Of Money & Property			831	1,197	100	100
Intergovernmental Revenues			223	203	289	289
Charges for Services			11,558	16,290	16,000	16,000
Miscellaneous Revenues			---	---	3,200	3,200
Total Revenue		\$	45,262 \$	50,997 \$	44,246 \$	44,246
Services & Supplies		\$	28,878 \$	46,373 \$	48,157 \$	48,157
Total Expenditures/Appropriations		\$	28,878 \$	46,373 \$	48,157 \$	48,157
Net Cost		\$	(16,385) \$	(4,625) \$	3,911 \$	3,911

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules		County of Sacramento				Schedule 15	
County Budget Act		Special District and Other Agencies Summary					
		Nonenterprise Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2025-26					
		County Service Area No. 4-D (6493000BU)					
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1		2	3	4	5		
Taxes		\$	8,772 \$	8,749 \$	8,739 \$	8,739	8,739
Revenue from Use Of Money & Property		147	234	20	20	20	20
Intergovernmental Revenues		57	54	82	82	82	82
Charges for Services		1,340	1,180	1,250	1,250	1,250	1,250
Total Revenue		10,317 \$	10,216 \$	10,091 \$	10,091 \$	10,091	10,091
Services & Supplies		\$	3,847 \$	3,741 \$	5,086 \$	5,086	5,086
Interfund Charges		3,628	3,000	3,000	3,000	3,000	3,000
Total Expenditures/Appropriations		7,475 \$	6,741 \$	8,086 \$	8,086 \$	8,086	8,086
Net Cost		(2,842) \$	(3,475) \$	(2,005) \$	(2,005) \$	(2,005)	(2,005)

Special Districts and Other Agencies - Non Enterprise (Schedule 15)

Financing Sources and Uses by Budget Unit by Object

State Controller Schedules County Budget Act		County of Sacramento Special District and Other Agencies Summary Nonenterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26 County Parks CFD 2006-1 (6494000BU)				Schedule 15
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue from Use Of Money & Property		\$	2,920 \$	2,237 \$	150 \$	150
Charges for Services			21,334	21,860	21,525	21,525
Total Revenue		\$	24,254 \$	24,097 \$	21,675 \$	21,675
Other Charges		\$	---	---	1,500 \$	1,500
Interfund Charges			75,000	15,000	15,000	15,000
Total Expenditures/Appropriations		\$	75,000 \$	15,000 \$	16,500 \$	16,500
Net Cost		\$	50,746 \$	(9,097) \$	(5,175) \$	(5,175)



Summary of Positions

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Permanent Position Summary by Fund

Fund	Fund Name	Adopted FTEs 2024-25	Actual FTEs 2024-25	Adopted 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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	4.0	4.0	4.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	2.0	2.0	2.0
27560	Accounting Mgr		\$10,491 -- \$11,564	2.0	2.0	2.0
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	16.0	17.0	18.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	4.0	5.0	6.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	4.0	4.0	4.0
27558	Airfield Superintendent		\$10,031 -- \$12,194	1.0	1.0	1.0
29313	Airport Chief Administrative Officer		\$17,250 -- \$19,018	1.0	1.0	1.0
27580	Airport Economic Development Specialist		\$9,135 -- \$10,073	7.0	6.0	5.0
27581	Airport Equipment Mtc Superintendent		\$10,031 -- \$12,194	1.0	1.0	1.0
29557	Airport Mgr		\$11,059 -- \$12,194	17.0	16.0	17.0
29445	Airport Operations Dispatcher		\$4,653 -- \$5,655	14.0	12.0	12.0
27584	Airport Operations Officer		\$8,307 -- \$9,159	27.0	28.0	29.0
27585	Airport Operations Wkr		\$4,153 -- \$5,048	28.0	28.0	28.0
27586	Airport Planner		\$9,135 -- \$10,073	3.0	3.0	3.0
29697	Assistant Director of Airports		\$18,159 -- \$20,020	1.0	1.0	1.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	2.0	2.0	3.0
27902	Assoc Engineer Architect		\$9,928 -- \$12,069	2.0	2.0	2.0
27908	Asst Engineer Architect Lv 1		\$6,602 -- \$7,278	1.0	0.0	0.0
27909	Asst Engineer Architect Lv 2		\$7,941 -- \$10,136	1.0	2.0	3.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	2.0	2.0	2.0
27562	Automotive Technician		\$5,986 -- \$6,600	2.0	2.0	2.0
29237	Construction Management Specialist		\$7,569 -- \$9,659	4.0	4.0	3.0
29235	Construction Manager		\$11,467 -- \$12,641	1.0	1.0	1.0
27805	Custodian Lv 2		\$3,577 -- \$4,348	20.0	19.0	17.0
29593	Customer Svc Officer		\$11,319 -- \$12,478	1.0	1.0	1.0
29651	Dep Director Airport Commercial Dev		\$15,008 -- \$16,546	1.0	1.0	1.0
27829	Dep Director Airport Finance and Admin		\$15,008 -- \$16,546	1.0	1.0	1.0
27830	Dep Director Airport Ops and Maint		\$15,008 -- \$16,546	2.0	2.0	2.0
27811	Dir of Airports	EX	\$22,811 -- \$25,148	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	1.0	0.0	0.0
28957	Environmental Specialist 3		\$8,114 -- \$9,862	1.0	1.0	1.0
28958	Environmental Specialist 4		\$10,015 -- \$11,042	1.0	1.0	1.0
28955	Environmental Specialist Lv 1		\$6,316 -- \$6,316	2.0	0.0	0.0
28956	Environmental Specialist Lv 2		\$6,802 -- \$8,265	0.0	2.0	2.0
27935	Equipment Technician		\$6,713 -- \$7,402	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 - Adopted

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

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 - Adopted

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	Adopted FTEs 2025-26
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 - Permanent				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 - Recruitment Allowance				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

Position Summary by Department

3610000BU - Assessor

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

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	Adopted FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	2.0	2.0	2.0
27560	Accounting Mgr		\$10,491 -- \$11,564	2.0	2.0	2.0
27610	Accounting Technician		\$5,079 -- \$6,174	3.0	3.0	3.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
29597	Asst Retirement Admin-Benefits Rng B	EX	\$17,569 -- \$21,355	1.0	1.0	1.0
29581	Asst Retirement Admin-Enterprise Rng A	EX	\$13,210 -- \$16,060	1.0	0.0	0.0
29598	Asst Retirement Admin-Enterprise Rng B	EX	\$17,569 -- \$21,355	0.0	1.0	1.0
29599	Asst Retirement Admin-Investment Rng B	EX	\$21,070 -- \$25,609	1.0	1.0	1.0
29600	Asst Retirement Admin-Operations Rng B	EX	\$18,766 -- \$22,808	1.0	1.0	1.0
29595	Chief Investment Officer Retirement RngB	EX	\$24,230 -- \$29,451	1.0	1.0	1.0
29609	Info Tech Applications Analyst Lv 1		\$6,943 -- \$8,864	1.0	0.0	0.0
29610	Info Tech Applications Analyst Lv 2		\$7,710 -- \$9,841	1.0	2.0	2.0
28918	Info Tech Business Systems Analyst 3		\$8,502 -- \$10,851	1.0	1.0	1.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,710 -- \$9,841	0.0	0.0	1.0
27519	Info Tech Systems Supp Spec Lv 2		\$6,433 -- \$8,211	1.0	1.0	0.0
28213	Office Specialist Lv 1		\$3,626 -- \$4,407	1.0	3.0	3.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	9.0	6.0	6.0
28232	Paralegal		\$4,924 -- \$5,986	2.0	1.0	1.0
28318	Retirement Administrator	EX	\$20,904 -- \$26,679	1.0	1.0	1.0
29488	Retirement Benefits Specialist Lv 1		\$4,348 -- \$5,286	3.0	3.0	3.0
29489	Retirement Benefits Specialist Lv 2		\$4,789 -- \$5,820	15.0	15.0	15.0
29215	Retirement General Counsel Rng A	EX	\$16,286 -- \$19,796	1.0	0.0	0.0
29596	Retirement General Counsel Rng B	EX	\$21,259 -- \$25,841	0.0	1.0	1.0
29405	Retirement Investment Analyst Lv 1		\$6,656 -- \$8,089	0.0	1.0	1.0
29406	Retirement Investment Analyst Lv 2		\$7,834 -- \$9,521	1.0	0.0	0.0
29404	Retirement Investment Officer		\$11,876 -- \$13,092	0.0	1.0	1.0
29274	Retirement Services Analyst		\$7,834 -- \$9,521	3.0	3.0	3.0
29031	Retirement Services Manager		\$11,319 -- \$12,478	2.0	2.0	2.0
29032	Retirement Services Supervisor		\$6,805 -- \$8,272	4.0	4.0	4.0
27545	Sr Accountant		\$7,663 -- \$9,314	3.0	3.0	3.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	1.0	1.0
28211	Sr Office Specialist Conf		\$4,799 -- \$5,834	1.0	1.0	1.0
29018	Sr Public Information Officer		\$7,821 -- \$9,507	1.0	1.0	1.0
29490	Sr Retirement Benefits Specialist		\$5,509 -- \$6,696	7.0	7.0	7.0
29642	Sr Retirement Investment Officer		\$13,659 -- \$15,058	2.0	2.0	2.0
29589	Supv Information Technology Analyst		\$9,831 -- \$11,949	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 - Adopted
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	Adopted FTEs 2025-26
POSITION TYPE SUBTOTAL - Permanent				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	4.0	4.0	4.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	19.0	18.0	18.0
27560	Accounting Mgr		\$10,491 -- \$11,564	3.0	3.0	3.0
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	23.0	27.0	27.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	18.0	18.0	18.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	6.0	5.0	4.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
28909	Child Development Specialist 1		\$3,567 -- \$4,336	7.5	7.5	7.0
28908	Child Development Specialist 2		\$4,708 -- \$5,723	3.0	3.0	3.0
27693	Child Development Supv 2		\$6,462 -- \$7,856	1.0	2.0	2.0
27786	Clerical Supv 2		\$5,192 -- \$6,311	11.0	9.0	9.0
27834	Dep Director Human Services		\$16,540 -- \$18,235	3.0	3.0	3.0
27872	Dep Public Guardian/Conservator Lv 2		\$5,371 -- \$6,529	4.0	4.0	4.0
29586	Dir of Child Family and Adult Services	EX	\$21,115 -- \$23,280	1.0	1.0	1.0
27954	Estate Inventory Specialist		\$4,134 -- \$5,027	2.0	2.0	2.0
27947	Estate Property Officer		\$6,193 -- \$7,527	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
27999	Family Service Supv		\$4,456 -- \$5,415	9.0	9.0	9.0
28003	Family Service Wkr Lv 1		\$3,353 -- \$4,075	3.0	2.0	2.0
28005	Family Service Wkr Lv 2		\$3,637 -- \$4,421	76.0	77.0	77.0
28056	Health Program Mgr		\$11,844 -- \$13,057	1.0	1.0	1.0
28061	Human Services Division Mgr Rng A		\$12,063 -- \$13,301	1.0	0.0	0.0
28062	Human Services Division Mgr Rng B		\$12,043 -- \$14,637	8.0	10.0	10.0
28063	Human Services Program Mgr		\$9,955 -- \$12,098	24.0	26.0	27.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	43.0	44.0	43.0
28066	Human Services Program Specialist		\$7,882 -- \$9,582	37.0	40.0	40.0
29106	Human Svcs Q & R Spec		\$5,366 -- \$6,522	1.0	1.0	1.0
28435	Human Svcs Social Wkr		\$5,900 -- \$7,172	124.0	127.0	127.0
28442	Human Svcs Social Wkr AfricAmer CL Rng B		\$6,346 -- \$7,712	10.0	10.0	10.0
28444	Human Svcs Social Wkr African Amer CL		\$5,900 -- \$7,172	2.0	2.0	2.0
29530	Human Svcs Social Wkr ArabicLG MidEastCL		\$5,900 -- \$7,172	1.0	0.0	0.0
28438	Human Svcs Social Wkr Armenian LC		\$5,900 -- \$7,172	1.0	1.0	1.0
28447	Human Svcs Social Wkr Chinese LC		\$5,900 -- \$7,172	4.0	3.0	3.0
29175	Human Svcs Social Wkr Farsi LG Persian C		\$5,900 -- \$7,172	1.0	1.0	1.0
29183	Human Svcs Social Wkr FarsiPersian Rng B		\$6,346 -- \$7,712	1.0	1.0	1.0
29176	Human Svcs Social Wkr Hmong LC		\$5,900 -- \$7,172	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 - Adopted

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

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 - Adopted

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	Adopted FTEs 2025-26
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 - Permanent				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 - Recruitment Allowance				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 - Adopted

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	Adopted 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 - Permanent				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 - Recruitment Allowance				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

Position Summary by Department

4610000BU - Coroner

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

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	Adopted FTEs 2025-26
27539	Account Clerk Lv 2	LT	\$3,986 -- \$4,846	0.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	4.0	6.0	6.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	4.0	6.0	6.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	2.0	2.0
27844	Dentist 2	EX	\$15,865 -- \$17,492	4.5	4.7	4.7
28052	Health Program Coord		\$8,063 -- \$9,800	1.0	1.0	1.0
28056	Health Program Mgr		\$11,844 -- \$13,057	3.0	5.0	5.0
28062	Human Services Division Mgr Rng B		\$12,043 -- \$14,637	1.0	1.0	1.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	2.0	4.0	4.0
28119	Licensed Vocational Nurse D/CF		\$5,932 -- \$7,209	41.0	33.0	33.0
28121	Medical Asst Lv 1		\$4,126 -- \$5,015	1.0	1.0	1.0
28122	Medical Asst Lv 2		\$4,343 -- \$5,279	22.0	22.0	22.0
29678	Medical Director D/CF	EX	\$28,954 -- \$33,518	1.0	1.0	1.0
28163	Medical Records Technician		\$3,915 -- \$4,757	2.0	1.0	1.0
28151	Mental Health Program Coord		\$9,683 -- \$10,675	1.0	1.0	1.0
28198	Nurse Practitioner		\$10,631 -- \$12,925	4.0	4.0	4.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	5.0	5.0	4.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	1.0	1.0	1.0
28248	Pharmacist		\$13,325 -- \$13,991	14.5	14.5	14.5
29288	Pharmacy Manager		\$14,207 -- \$15,664	1.0	2.0	2.0
28314	Pharmacy Technician		\$4,374 -- \$5,319	13.0	13.0	13.0
28314	Pharmacy Technician	LT	\$4,374 -- \$5,319	0.0	1.0	1.0
29676	Physician 3 D/CF	EX	\$24,136 -- \$26,610	10.0	10.0	10.0
29666	Registered Dental Assistant		\$4,667 -- \$5,672	6.5	6.7	6.7
27854	Registered Dental Hygienist		\$7,092 -- \$7,092	1.5	1.0	1.0
28333	Registered Nurse D/CF Lv 1		\$10,661 -- \$12,960	2.0	1.0	1.0
28334	Registered Nurse D/CF Lv 2		\$11,164 -- \$13,570	93.0	97.0	107.0
28334	Registered Nurse D/CF Lv 2	LT	\$11,164 -- \$13,570	0.0	2.0	2.0
28337	Registered Nurse Lv 2		\$8,235 -- \$10,010	2.0	2.0	2.0
28378	Secretary		\$4,016 -- \$4,881	1.0	1.0	1.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
27860	Sr Dentist Management	EX	\$17,452 -- \$19,243	1.0	1.0	1.0
28055	Sr Health Program Coord Rng B		\$10,765 -- \$11,869	3.0	3.0	3.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	11.0	12.0	12.0
29677	Sr Physician Management D/CF	EX	\$26,549 -- \$29,270	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 - Adopted

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	Adopted FTEs 2025-26
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 - Permanent				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 - Recruitment Allowance				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	14.0	14.0	14.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	26.0	26.0	25.0
27560	Accounting Mgr		\$10,491 -- \$11,564	9.0	9.0	9.0
27560	Accounting Mgr	LT	\$10,491 -- \$11,564	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	19.0	19.0	18.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	9.0	9.0	9.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	9.0	9.0	9.0
27604	Admin Svcs Officer 2	LT	\$7,588 -- \$9,222	1.0	1.0	0.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
28889	Asst Auditor-Controller		\$14,703 -- \$16,212	1.0	1.0	1.0
28915	Asst Director Revenue Recovery		\$13,041 -- \$14,378	1.0	1.0	1.0
28490	Asst Tax Collector		\$14,703 -- \$16,212	1.0	1.0	1.0
28507	Asst Treasurer		\$14,703 -- \$16,212	1.0	1.0	1.0
27561	Audit Mgr		\$10,491 -- \$11,564	1.0	1.0	1.0
27626	Auditor		\$6,389 -- \$7,767	2.0	2.0	2.0
27637	Business License Inspector		\$4,152 -- \$5,046	3.0	3.0	3.0
29216	Chief Consolidated Util Billing&Svc Div		\$13,041 -- \$14,378	1.0	1.0	1.0
27717	Chief Financial Reporting & Control		\$12,693 -- \$13,995	1.0	1.0	1.0
27735	Chief Investment Officer		\$14,703 -- \$16,212	1.0	1.0	1.0
28320	Collection Services Program Mgr		\$9,125 -- \$10,059	3.0	3.0	3.0
28323	Collection Services Supv		\$5,921 -- \$7,198	3.0	3.0	3.0
28324	Collection Svcs Agent Lv 1		\$4,268 -- \$5,189	5.0	6.0	6.0
28321	Collection Svcs Agent Lv 2		\$4,536 -- \$5,514	10.0	9.0	8.0
29641	Dep Director Finance		\$15,754 -- \$17,369	1.0	1.0	1.0
27851	Dir of Finance	EX	\$19,659 -- \$21,673	1.0	1.0	1.0
27960	Engineering Technician Lv 1		\$4,848 -- \$5,892	1.0	0.0	0.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	0.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28075	Investment Officer		\$10,283 -- \$11,336	1.0	1.0	2.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	2.0	2.0	2.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	27.0	27.0	27.0
27545	Sr Accountant		\$7,663 -- \$9,314	14.0	14.0	12.0
27545	Sr Accountant	LT	\$7,663 -- \$9,314	3.0	3.0	3.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	8.0	8.0	8.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	6.0	6.0	6.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
27624	Sr Auditor		\$7,663 -- \$9,314	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 - Adopted

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	Adopted FTEs 2025-26
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 - Permanent				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 - Recruitment Allowance				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 - Adopted

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	Adopted FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	1.0	2.0	2.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	2.0	3.0	3.0
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	0.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	5.0	4.0	4.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	2.0	2.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
29321	Assistant Chief Information Officer		\$16,415 -- \$18,098	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
27892	Chief Information Officer	EX	\$20,295 -- \$22,375	1.0	1.0	1.0
27747	Communication Operator Dispatch Lv 1		\$4,023 -- \$4,889	1.0	5.0	5.0
27748	Communication Operator Dispatch Lv 2		\$4,564 -- \$5,549	16.0	12.0	12.0
29593	Customer Svc Officer		\$11,319 -- \$12,478	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
29279	Geographic Information Systems Mgr		\$12,232 -- \$13,487	1.0	1.0	1.0
29290	Geographic Info System Analyst Lv 1		\$6,943 -- \$8,864	2.0	0.0	0.0
29291	Geographic Info System Analyst Lv 2		\$7,710 -- \$9,841	6.0	8.0	8.0
29611	Geographic Info Systems Analyst 3		\$8,502 -- \$10,851	1.0	1.0	1.0
29302	Geographic Info Systems Technician Lv 2		\$5,135 -- \$6,243	1.0	1.0	1.0
29669	HR Information Systems Analyst 3		\$8,987 -- \$11,470	1.0	1.0	1.0
29668	HR Information Systems Analyst Lv 2		\$8,164 -- \$10,421	5.0	5.0	5.0
29612	Information Security Manager		\$12,845 -- \$14,162	1.0	1.0	1.0
27893	Information Technology Division Chief		\$13,471 -- \$14,851	5.0	5.0	5.0
27514	Information Technology Mgr		\$12,232 -- \$13,487	13.0	13.0	13.0
27522	Information Technology Technician Lv 2		\$4,635 -- \$5,916	5.0	3.0	3.0
29608	Info Tech Applications Analyst 3		\$8,502 -- \$10,851	17.0	19.0	19.0
29609	Info Tech Applications Analyst Lv 1		\$6,943 -- \$8,864	9.0	6.0	6.0
29610	Info Tech Applications Analyst Lv 2		\$7,710 -- \$9,841	53.0	54.0	54.0
28918	Info Tech Business Systems Analyst 3		\$8,502 -- \$10,851	12.0	15.0	15.0
28920	Info Tech Business Systems Analyst Lv 1		\$6,943 -- \$8,864	7.0	7.0	7.0
28919	Info Tech Business Systems Analyst Lv 2		\$7,710 -- \$9,841	35.0	33.0	33.0
29602	Info Tech Infrastructure Analyst 3		\$8,502 -- \$10,851	15.0	18.0	18.0
29604	Info Tech Infrastructure Analyst Lv 1		\$6,943 -- \$8,864	7.0	8.0	8.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,710 -- \$9,841	86.0	80.0	79.0
27520	Info Tech Systems Supp Spec Lv 1		\$5,565 -- \$7,101	4.0	5.0	5.0
27519	Info Tech Systems Supp Spec Lv 2		\$6,433 -- \$8,211	39.0	38.0	38.0
27515	Principal Info Tech Analyst HOLD		\$11,119 -- \$12,260	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 - Adopted

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	Adopted FTEs 2025-26
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 - Permanent				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 - Adopted

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	Adopted FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	1.0	1.0	1.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	1.0	1.0	1.0
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	6.0	6.0	7.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	3.0	3.0	3.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	18.0	20.0	20.0
28086	Assoc Landscape Architect		\$9,928 -- \$12,069	2.0	1.0	1.0
29561	Assoc Planner		\$8,122 -- \$9,871	1.0	1.0	1.0
29276	Assoc Transportation Engineer		\$9,928 -- \$12,069	3.6	2.6	2.6
27710	Asst Engineer - Civil Lv 1		\$6,602 -- \$7,278	1.0	1.0	1.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	27.8	28.8	28.8
28914	Asst Landscape Architect Lv 2		\$7,941 -- \$10,136	2.0	2.0	2.0
27639	Bridge Maintenance Wkr		\$5,370 -- \$6,527	5.0	5.0	5.0
27642	Bridge Operator		\$4,059 -- \$4,936	4.0	4.0	4.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
28948	Chief Transportation Division--Engr&Plan		\$15,704 -- \$17,313	2.0	2.0	2.0
27699	Chief Transportation Div - O & M		\$15,704 -- \$17,313	1.0	1.0	1.0
28904	Dir of Transportation	EX	\$20,102 -- \$22,164	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	2.0	2.0	2.0
28043	Highway Maintenance Manager		\$8,453 -- \$10,275	3.0	3.0	3.0
28048	Highway Maintenance Supv		\$7,011 -- \$8,519	11.0	11.0	11.0
28050	Highway Maintenance Wkr		\$4,940 -- \$6,003	17.0	17.0	17.0
28040	Highway Maint Equipment Operator		\$5,796 -- \$7,047	8.0	8.0	8.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	5.0	5.0	5.0
28245	Principal Engineering Technician		\$7,011 -- \$8,945	2.7	2.7	2.7
29564	Principal Planner		\$12,119 -- \$13,362	1.0	1.0	1.0
28399	Safety Specialist		\$7,834 -- \$9,521	1.0	1.0	1.0
29086	Safety Technician		\$6,059 -- \$7,365	1.0	1.0	1.0
29563	Senior Planner		\$10,304 -- \$11,361	1.0	1.0	1.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
27641	Sr Bridge Maintenance Wkr		\$5,796 -- \$7,047	2.0	2.0	2.0
27709	Sr Civil Engineer		\$12,177 -- \$13,424	12.0	12.0	12.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	2.0	2.0	2.0
29312	Sr Highway Maintenance Manager		\$12,046 -- \$13,280	2.0	2.0	2.0
28051	Sr Highway Maintenance Wkr		\$5,370 -- \$6,527	34.0	34.0	34.0

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 - Adopted

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	Adopted FTEs 2025-26
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 - Permanent				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 - Adopted

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	Adopted FTEs 2025-26
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	3.0	3.0	3.0
27610	Accounting Technician		\$5,079 -- \$6,174	2.0	2.0	2.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	3.0	3.0	3.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	10.0	10.0	11.0
27902	Assoc Engineer Architect		\$9,928 -- \$12,069	2.0	2.0	2.0
28103	Assoc Land Surveyor		\$9,928 -- \$12,069	3.0	3.0	3.0
29218	Asst Building Official		\$12,413 -- \$13,687	1.0	1.0	1.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	4.0	4.0	5.0
29028	Asst Land Surveyor		\$7,941 -- \$10,136	5.0	5.0	6.0
28144	Asst Mechanical Engineer Lv 2		\$7,941 -- \$10,136	1.0	1.0	1.0
27634	Building Inspector 1		\$7,865 -- \$8,670	6.0	6.0	6.0
27632	Building Inspector 2 Rng A		\$8,258 -- \$9,104	50.0	50.0	49.0
27633	Building Inspector 2 Rng B		\$8,258 -- \$9,104	7.0	7.0	7.0
27633	Building Inspector 2 Rng B	LT	\$8,258 -- \$9,104	1.0	1.0	2.0
29217	Chief Building Official		\$14,308 -- \$15,775	1.0	1.0	1.0
27702	Chief Construction Mgmt & Inspection Div		\$15,704 -- \$17,313	1.0	1.0	1.0
29021	Chief Development & Surveyor Svcs Div		\$15,704 -- \$17,313	1.0	1.0	1.0
27786	Clerical Supv 2		\$5,192 -- \$6,311	1.0	1.0	1.0
29311	Construction Inspection Supervisor		\$8,436 -- \$10,254	9.0	9.0	9.0
27725	Construction Inspector		\$7,865 -- \$8,670	12.0	12.0	12.0
27725	Construction Inspector	LT	\$7,865 -- \$8,670	2.0	2.0	2.0
29237	Construction Management Specialist		\$7,569 -- \$9,659	5.0	4.0	5.0
29237	Construction Management Specialist	LT	\$7,569 -- \$9,659	0.0	1.0	1.0
29236	Construction Management Supervisor		\$9,453 -- \$11,491	6.0	6.0	7.0
29236	Construction Management Supervisor	LT	\$9,453 -- \$11,491	1.0	1.0	3.0
29235	Construction Manager		\$11,467 -- \$12,641	5.0	5.0	5.0
29500	Construction Materials Lab Tech Lv 1		\$7,865 -- \$8,670	6.0	6.0	6.0
29501	Construction Materials Lab Tech Lv 2		\$8,258 -- \$9,104	3.0	3.0	3.0
27901	Engineering Aide		\$4,039 -- \$4,909	1.0	1.0	1.0
27960	Engineering Technician Lv 1		\$4,848 -- \$5,892	0.0	0.0	1.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	11.0	11.0	11.0
28164	Manager of Special District Services		\$13,395 -- \$14,767	1.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	4.0	4.0	3.0
28235	Principal Building Inspector		\$9,306 -- \$11,312	3.0	3.0	3.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	5.0	5.0	5.0
28239	Principal Construction Inspector		\$9,306 -- \$11,312	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 - Adopted

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	Adopted FTEs 2025-26
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 - Permanent				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 - Adopted

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	Adopted 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
29541	Human Svcs Soc Wkr Mstr Dgr Mien LC		\$6,838 -- \$8,314	1.0	1.0	1.0
28480	Human Svcs Soc Wkr Mstr Dgr Russian LC		\$6,838 -- \$8,314	1.0	1.0	1.0

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

Summary of Positions - Adopted

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	Adopted FTEs 2025-26
28479	Human Svcs Soc Wkr Mstr Dgr SpanLGLatinC		\$6,838 -- \$8,314	3.0	3.0	3.0
28481	Human Svcs Soc Wkr Mstr Dgr VietnameseLC		\$6,838 -- \$8,314	1.0	1.0	1.0
28432	Human Svcs Supv Mstr Dgr		\$7,884 -- \$9,584	2.0	2.0	2.0
27514	Information Technology Mgr		\$12,232 -- \$13,487	2.0	2.0	2.0
29608	Info Tech Applications Analyst 3		\$8,502 -- \$10,851	1.0	1.0	1.0
29610	Info Tech Applications Analyst Lv 2		\$7,710 -- \$9,841	4.0	4.0	4.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,710 -- \$9,841	3.0	3.0	3.0
27519	Info Tech Systems Supp Spec Lv 2		\$6,433 -- \$8,211	4.0	4.0	4.0
28067	Investigative Assistant		\$5,236 -- \$6,363	21.0	21.0	21.0
28095	Legal Executive Secretary		\$5,742 -- \$6,979	1.0	0.0	0.0
28109	Legal Secretary 1		\$4,108 -- \$4,994	11.0	10.0	10.0
28111	Legal Secretary 2		\$4,343 -- \$5,279	17.0	17.0	17.0
28112	Legal Secretary 2 Conf		\$4,832 -- \$5,874	2.0	2.0	2.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	17.0	16.0	16.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	4.0	4.0	4.0
28232	Paralegal		\$4,924 -- \$5,986	9.0	9.0	10.0
28218	Personnel Analyst		\$8,573 -- \$10,421	1.0	1.0	1.0
28944	Personnel Specialist Lv 2		\$5,893 -- \$7,164	1.0	1.0	1.0
28219	Personnel Technician		\$7,458 -- \$9,064	1.0	1.0	1.0
27652	Principal Criminal Attorney		\$16,854 -- \$19,509	39.0	39.0	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
29460	Victim Witness Claims Specialist		\$4,185 -- \$5,086	3.0	3.0	3.0
POSITION TYPE SUBTOTAL - Permanent				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

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 - Adopted

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	Adopted FTEs 2025-26
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 - Recruitment Allowance				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted FTEs 2025-26
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	5.0	5.0	5.0
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	4.0	4.0	4.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	5.0	5.0	5.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	7.0	7.0	7.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
29407	Alarm Systems Technician		\$6,920 -- \$8,411	6.0	6.0	6.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	1.0	1.0	1.0
27914	Assoc Electrical Engineer		\$9,928 -- \$12,069	1.0	1.0	1.0
27902	Assoc Engineer Architect		\$9,928 -- \$12,069	6.0	6.0	5.0
29013	Assoc Environmental Services Specialist		\$8,114 -- \$9,862	2.0	2.0	2.0
28141	Assoc Mechanical Engineer		\$9,928 -- \$12,069	1.0	1.0	1.0
27908	Asst Engineer Architect Lv 1		\$6,602 -- \$7,278	1.0	1.0	1.0
27909	Asst Engineer Architect Lv 2		\$7,941 -- \$10,136	1.0	1.0	2.0
27562	Automotive Technician		\$5,986 -- \$6,600	18.0	18.0	18.0
27640	Building Maintenance Wkr		\$4,305 -- \$5,232	21.0	21.0	21.0
27640	Building Maintenance Wkr	LT	\$4,305 -- \$5,232	1.0	1.0	1.0
27536	Building Project Coordinator 1		\$7,941 -- \$10,136	3.0	3.0	2.0
27535	Building Project Coordinator 2		\$9,448 -- \$11,484	3.0	3.0	4.0
27645	Building Security Attendant		\$3,745 -- \$4,554	31.0	31.0	30.0
29234	Building Security Attendant Supervisor		\$4,606 -- \$5,598	4.0	4.0	4.0
27659	Carpenter		\$7,115 -- \$7,115	12.0	12.0	12.0
29685	Carpenter Supervisor		\$7,082 -- \$8,610	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
29320	Chief Division of Facility Planning &Mgt		\$12,712 -- \$14,016	1.0	1.0	1.0
28835	Chief Fleet Division Parking Enterprise		\$12,358 -- \$13,624	1.0	1.0	1.0
27682	Chief of Architectural Services Division		\$14,388 -- \$15,862	1.0	1.0	1.0
27774	Chief Real Estate Division		\$13,234 -- \$14,590	1.0	1.0	1.0
29567	Chief Storekeeper Fleet Services		\$5,625 -- \$6,838	1.0	1.0	1.0
27789	Chief Storekeeper Rng A		\$5,370 -- \$6,527	1.0	1.0	1.0
27798	Chief Support Svcs Division		\$9,440 -- \$10,407	1.0	1.0	1.0
28992	Contract Services Manager 1		\$10,283 -- \$11,338	2.0	2.0	2.0
28993	Contract Services Manager 2		\$11,315 -- \$12,474	1.0	1.0	1.0
28989	Contract Services Officer Lv 1		\$4,954 -- \$6,020	4.0	3.0	3.0
28990	Contract Services Officer Lv 2		\$6,266 -- \$7,616	1.0	2.0	2.0
29207	Contract Services Specialist Lv 1		\$4,091 -- \$4,973	1.0	0.0	0.0
29208	Contract Services Specialist Lv 2		\$4,498 -- \$5,469	0.0	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 - Adopted

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

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 - Adopted

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	Adopted FTEs 2025-26
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 - Permanent				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 - Adopted

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	Adopted 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
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

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 - Adopted

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	Adopted FTEs 2025-26
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
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

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 - Adopted

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

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 - Adopted

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

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	5.0	5.0	5.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	29.0	29.0	29.0
27560	Accounting Mgr		\$10,491 -- \$11,564	4.0	4.0	4.0
27610	Accounting Technician		\$5,079 -- \$6,174	8.0	8.0	8.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	33.0	33.0	33.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	24.0	24.0	24.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	2.0	2.0	2.0
27676	Asst Chief Criminal Investigator		\$12,688 -- \$15,423	1.0	1.0	1.0
29315	Chief Criminal Investigator		\$16,434 -- \$18,119	1.0	1.0	1.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
27790	Chief Storekeeper Rng B		\$5,625 -- \$6,838	1.0	1.0	1.0
28908	Child Development Specialist 2		\$4,708 -- \$5,723	7.0	7.0	7.0
27693	Child Development Supv 2		\$6,462 -- \$7,856	1.0	1.0	1.0
27786	Clerical Supv 2		\$5,192 -- \$6,311	26.0	26.0	26.0
29574	County Veterans Service Officer		\$9,955 -- \$12,098	1.0	1.0	1.0
27733	Criminal Investigator Lv 2		\$8,733 -- \$11,145	19.0	19.0	19.0
27834	Dep Director Human Services		\$16,540 -- \$18,235	3.0	3.0	3.0
27857	Dir of Human Assistance	EX	\$21,115 -- \$23,280	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28062	Human Services Division Mgr Rng B		\$12,043 -- \$14,637	6.0	6.0	6.0
28063	Human Services Program Mgr		\$9,955 -- \$12,098	19.0	19.0	19.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	13.0	13.0	13.0
28066	Human Services Program Specialist		\$7,882 -- \$9,582	39.0	40.0	43.0
28404	Human Svcs Asst		\$3,567 -- \$4,336	9.0	10.0	10.0
28408	Human Svcs Asst Chinese LC		\$3,567 -- \$4,336	4.0	3.0	3.0
29517	Human Svcs Asst Farsi LG Persian CL		\$3,567 -- \$4,336	1.0	1.0	1.0
28879	Human Svcs Asst Lao LC		\$3,567 -- \$4,336	8.0	8.0	8.0
28412	Human Svcs Asst Russian LC		\$3,567 -- \$4,336	9.0	9.0	9.0
28411	Human Svcs Asst Spanish LG Latin CL		\$3,567 -- \$4,336	17.0	17.0	17.0
28423	Human Svcs Asst Vietnamese LC		\$3,567 -- \$4,336	2.0	2.0	2.0
29310	Human Svcs Program Integrity Specialist		\$6,878 -- \$8,362	3.0	3.0	3.0
29106	Human Svcs Q & R Spec		\$5,366 -- \$6,522	53.0	53.0	53.0
29114	Human Svcs Q & R Spec Lao LC		\$5,366 -- \$6,522	1.0	1.0	1.0
29115	Human Svcs Q & R Spec Russian LC		\$5,366 -- \$6,522	2.0	2.0	2.0
29112	Human Svcs Q & R Spec Span LG Latin CL		\$5,366 -- \$6,522	4.0	4.0	4.0
28435	Human Svcs Social Wkr		\$5,900 -- \$7,172	30.0	30.0	30.0
28444	Human Svcs Social Wkr African Amer CL		\$5,900 -- \$7,172	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 - Adopted

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

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 - Adopted

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	Adopted FTEs 2025-26
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 - Permanent				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 - Recruitment Allowance				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 - Adopted

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	Adopted FTEs 2025-26
29474	CEO Management Analyst 2		\$11,830 -- \$13,043	2.0	2.0	2.0
POSITION TYPE SUBTOTAL - Permanent				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 - Adopted
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	Adopted 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 - Permanent				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	0.0	0.0	1.0
27540	Account Clerk Lv 2 Conf		\$4,333 -- \$5,267	1.0	1.0	1.0
27613	Accounting Technician Conf		\$5,222 -- \$6,348	1.0	1.0	1.0
29451	Admin Svcs Officer 1 Conf		\$6,549 -- \$7,962	2.0	2.0	2.0
29452	Admin Svcs Officer 2 Conf		\$7,853 -- \$9,546	2.0	2.0	2.0
29662	Admin Svcs Officer 3 Conf		\$10,642 -- \$11,733	1.0	1.0	1.0
29238	Chief Labor Negotiator		\$15,905 -- \$17,536	1.0	1.0	1.0
29225	Dir of Personnel Services	EX	\$20,295 -- \$22,375	1.0	1.0	1.0
27927	Employee Benefits Analyst Lv 2		\$9,434 -- \$11,468	2.0	2.0	2.0
27666	Employee Benefits Mgr		\$12,565 -- \$13,852	1.0	1.0	1.0
29316	Employee Benefits Supervisor		\$10,376 -- \$12,612	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28968	Human Resources Manager 1		\$11,439 -- \$12,612	7.0	7.0	7.0
28969	Human Resources Manager 2		\$12,565 -- \$13,852	2.0	2.0	1.0
28970	Human Resources Manager 3		\$13,824 -- \$15,241	5.0	5.0	5.0
28074	Industrial Hygienist		\$9,429 -- \$10,395	2.0	2.0	2.0
29673	Labor Relations Assistant		\$7,146 -- \$8,686	1.0	1.0	1.0
27949	Labor Relations Officer		\$12,565 -- \$13,852	3.0	3.0	3.0
28960	Liability Property Insurance Analyst Lv1		\$6,266 -- \$7,616	0.0	2.0	2.0
28105	Liability Property Insurance Analyst Lv2		\$7,834 -- \$9,521	4.0	2.0	2.0
28961	Liability Property Insurance Supv		\$9,041 -- \$10,990	1.0	1.0	1.0
28207	Office Assistant Lv 2 Conf		\$3,833 -- \$4,660	5.0	5.0	4.0
28216	Office Specialist Lv 2 Conf		\$4,385 -- \$5,330	7.0	7.0	7.0
28218	Personnel Analyst		\$8,573 -- \$10,421	30.0	30.0	28.0
28241	Personnel Services Division Chief		\$15,905 -- \$17,536	3.0	3.0	3.0
28945	Personnel Specialist Lv 1		\$5,358 -- \$6,513	4.0	4.0	4.0
28944	Personnel Specialist Lv 2		\$5,893 -- \$7,164	21.0	21.0	21.0
28219	Personnel Technician		\$7,458 -- \$9,064	36.0	36.0	36.0
29149	Principal Human Resources Analyst		\$11,439 -- \$12,612	5.0	5.0	5.0
28337	Registered Nurse Lv 2		\$8,235 -- \$10,010	1.0	1.0	1.0
28332	Risk Manager		\$13,824 -- \$15,241	1.0	1.0	1.0
28962	Safety Officer		\$9,946 -- \$12,090	1.0	1.0	1.0
28399	Safety Specialist		\$7,834 -- \$9,521	4.0	4.0	4.0
29086	Safety Technician		\$6,059 -- \$7,365	1.0	1.0	1.0
27542	Sr Account Clerk Conf		\$4,703 -- \$5,716	1.0	1.0	1.0
28202	Sr Office Asst Conf		\$4,333 -- \$5,267	4.0	4.0	4.0
28211	Sr Office Specialist Conf		\$4,799 -- \$5,834	2.0	2.0	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 - Adopted

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	Adopted FTEs 2025-26
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 - Permanent				225.0	225.0	221.0
28553	Workers Compensation Examiner	RA	7,834 -- 9,521	1.0	1.0	1.0
POSITION TYPE SUBTOTAL - Recruitment Allowance				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 - Adopted

Position Summary by Department

6700000BU - Probation

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Adopted 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 - Permanent				708.0	708.0	708.0
28223	Asst Probation Officer	RA	7,642 -- 8,427	0.0	15.0	15.0
POSITION TYPE SUBTOTAL - Recruitment Allowance				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 - Adopted

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	Adopted 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
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

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 - Adopted

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	Adopted FTEs 2025-26
28107	Supv Legal Secretary Conf		\$5,881 -- \$7,148	1.0	1.0	1.0
POSITION TYPE SUBTOTAL - Permanent				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 - Recruitment Allowance				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted FTEs 2025-26
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	0.0	0.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	0.0	0.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	17.0	0.0	0.0
27914	Assoc Electrical Engineer		\$9,928 -- \$12,069	1.0	0.0	0.0
27710	Asst Engineer - Civil Lv 1		\$6,602 -- \$7,278	2.0	0.0	0.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	23.0	0.0	0.0
28159	Asst Mechanical Maint Technician HOLD		\$5,756 -- \$6,995	3.0	0.0	0.0
28537	Asst Undergrnd Constr Maint Spec		\$5,380 -- \$6,539	10.0	0.0	0.0
27640	Building Maintenance Wkr		\$4,305 -- \$5,232	2.0	0.0	0.0
29409	Dir of Sac Area Sewer District Ops	EX	\$18,514 -- \$20,412	1.0	0.0	0.0
27932	Electrician		\$8,495 -- \$8,495	5.0	0.0	0.0
29686	Electrician Supervisor		\$8,458 -- \$10,280	1.0	0.0	0.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	8.0	0.0	0.0
28957	Environmental Specialist 3		\$8,114 -- \$9,862	1.0	0.0	0.0
28956	Environmental Specialist Lv 2		\$6,802 -- \$8,265	1.0	0.0	0.0
27646	Facilities Manager		\$11,557 -- \$12,742	1.0	0.0	0.0
29293	Fleet Manager		\$9,386 -- \$11,407	1.0	0.0	0.0
29647	Fleet Supervisor		\$7,374 -- \$8,963	2.0	0.0	0.0
29291	Geographic Info System Analyst Lv 2		\$7,710 -- \$9,841	2.0	0.0	0.0
29611	Geographic Info Systems Analyst 3		\$8,502 -- \$10,851	1.0	0.0	0.0
29303	Geographic Info Systems Technician 3		\$5,652 -- \$6,868	1.0	0.0	0.0
29610	Info Tech Applications Analyst Lv 2		\$7,710 -- \$9,841	1.0	0.0	0.0
29682	Lead Electrician		\$9,346 -- \$9,346	2.0	0.0	0.0
28157	Mechanical Maintenance Supv HOLD		\$6,988 -- \$8,493	3.0	0.0	0.0
28158	Mechanical Maintenance Technician HOLD		\$6,977 -- \$7,691	6.0	0.0	0.0
28158	Mechanical Maintenance Technician HOLD	LT	\$6,977 -- \$7,691	1.0	0.0	0.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	2.0	0.0	0.0
28245	Principal Engineering Technician		\$7,011 -- \$8,945	16.0	0.0	0.0
28399	Safety Specialist		\$7,834 -- \$9,521	1.0	0.0	0.0
29086	Safety Technician		\$6,059 -- \$7,365	2.0	0.0	0.0
29435	Sanitation Dist Assoc Business Analyst		\$9,920 -- \$12,057	1.0	0.0	0.0
29434	Sanitation Dist Asst Business Analyst		\$8,926 -- \$10,849	1.0	0.0	0.0
29487	Sanitation Dist Data Mgt Supv		\$8,103 -- \$9,852	1.0	0.0	0.0
29483	Sanitation Dist Data Mgt Tech Lv 1		\$5,538 -- \$6,730	1.0	0.0	0.0
29484	Sanitation Dist Data Mgt Tech Lv 2		\$6,087 -- \$7,400	4.0	0.0	0.0
29423	Sanitation Dist Planner Scheduler 1		\$6,257 -- \$7,606	2.0	0.0	0.0
29424	Sanitation Dist Planner Scheduler 2		\$7,061 -- \$8,583	5.0	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 - Adopted

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	Adopted FTEs 2025-26
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 - Permanent				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 - Adopted

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	Adopted FTEs 2025-26
27537	Account Clerk Lv 1		\$3,506 -- \$4,263	1.0	0.0	0.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	2.0	0.0	0.0
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	0.0	0.0
27610	Accounting Technician		\$5,079 -- \$6,174	2.0	0.0	0.0
28912	Administrator Sanitation Districts Agenc	EX	\$21,115 -- \$23,280	1.0	0.0	0.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	5.0	0.0	0.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	4.0	0.0	0.0
27604	Admin Svcs Officer 2	LT	\$7,588 -- \$9,222	1.0	0.0	0.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	2.0	0.0	0.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	29.0	0.0	0.0
27914	Assoc Electrical Engineer		\$9,928 -- \$12,069	3.0	0.0	0.0
28141	Assoc Mechanical Engineer		\$9,928 -- \$12,069	1.0	0.0	0.0
27917	Asst Electrical Engineer Lv 2		\$7,941 -- \$10,136	1.0	0.0	0.0
27710	Asst Engineer - Civil Lv 1		\$6,602 -- \$7,278	1.0	0.0	0.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	15.0	0.0	0.0
28144	Asst Mechanical Engineer Lv 2		\$7,941 -- \$10,136	3.0	0.0	0.0
27636	Biologist		\$7,870 -- \$8,676	2.0	0.0	0.0
27640	Building Maintenance Wkr		\$4,305 -- \$5,232	2.0	0.0	0.0
27659	Carpenter		\$7,115 -- \$7,115	1.0	0.0	0.0
27719	Chemist		\$7,870 -- \$8,676	4.0	0.0	0.0
29497	Chief Scientist		\$13,595 -- \$14,988	1.0	0.0	0.0
27790	Chief Storekeeper Rng B		\$5,625 -- \$6,838	1.0	0.0	0.0
28990	Contract Services Officer Lv 2		\$6,266 -- \$7,616	3.0	0.0	0.0
29208	Contract Services Specialist Lv 2		\$4,498 -- \$5,469	3.0	0.0	0.0
29491	Dep Director Sac Reg Co San Dist Ops	LT	\$16,105 -- \$17,757	1.0	0.0	0.0
29443	Dir of Internal Services	EX	\$14,285 -- \$15,751	1.0	0.0	0.0
29410	Dir of Policy and Planning	EX	\$18,514 -- \$20,412	1.0	0.0	0.0
29414	Dir of Sac Reg Co Sanitation Dist Ops	EX	\$18,514 -- \$20,412	1.0	0.0	0.0
29412	Dir of Sanitation Dist Communications	EX	\$13,355 -- \$14,724	1.0	0.0	0.0
29411	Dir of Sanitation Districts Finance	EX	\$14,285 -- \$15,751	1.0	0.0	0.0
27932	Electrician		\$8,495 -- \$8,495	10.0	0.0	0.0
29686	Electrician Supervisor		\$8,458 -- \$10,280	1.0	0.0	0.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	1.0	0.0	0.0
27930	Environmental Laboratory Analyst		\$6,013 -- \$6,629	12.0	0.0	0.0
29663	Environmental Leg & Reg Affairs Manager		\$12,900 -- \$14,223	1.0	0.0	0.0
28953	Environmental Program Manager 1		\$11,028 -- \$12,159	3.0	0.0	0.0
28954	Environmental Program Manager 2		\$12,902 -- \$14,225	1.0	0.0	0.0

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Summary of Positions - Adopted

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

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Summary of Positions - Adopted

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

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Summary of Positions - Adopted

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	Adopted FTEs 2025-26
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 - Permanent				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 - Adopted

Position Summary by Department

7400000BU - Sheriff

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

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Summary of Positions - Adopted

Position Summary by Department

7400000BU - Sheriff

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

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Summary of Positions - Adopted

Position Summary by Department

7400000BU - Sheriff

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2024-25	Actual FTEs 2024-25	Adopted FTEs 2025-26
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 - Permanent				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 - Recruitment Allowance				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 - Unfunded				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 - Adopted

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	Adopted FTEs 2025-26
27548	Accountant		\$6,389 -- \$7,767	1.0	1.0	1.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	3.0	3.0	3.0
27560	Accounting Mgr		\$10,491 -- \$11,564	0.0	0.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	3.0	3.0	4.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	3.0	3.0	3.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	4.0	4.0	4.0
28561	Assoc Waste Mgmt Specialist		\$8,114 -- \$9,862	2.0	2.0	2.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	2.0	2.0	2.0
28563	Asst Waste Mgt Specialist Lv 1		\$6,316 -- \$6,316	1.0	1.0	1.0
28564	Asst Waste Mgt Specialist Lv 2		\$6,802 -- \$8,265	3.0	3.0	4.0
27697	Chief Division of Solid Waste		\$15,704 -- \$17,313	3.0	3.0	3.0
28901	Chief Financial Administrative Officer		\$12,460 -- \$13,737	1.0	1.0	1.0
27712	Collection Equipment Operator 1		\$5,220 -- \$6,041	33.0	33.0	33.0
27714	Collection Equipment Operator 2		\$5,385 -- \$6,548	97.0	97.0	100.0
29657	Collection Equipment Operator 3		\$5,925 -- \$7,202	13.0	13.0	13.0
28941	Dir of Waste Management & Recycling	EX	\$20,102 -- \$22,164	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	2.0	2.0	2.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
29303	Geographic Info Systems Technician 3		\$5,652 -- \$6,868	1.0	1.0	1.0
28093	Landfill Equipment Operator 1		\$5,220 -- \$6,041	12.0	12.0	12.0
28094	Landfill Equipment Operator 2		\$5,895 -- \$7,165	11.0	11.0	11.0
29658	Landfill Equipment Operator 3		\$6,485 -- \$7,882	3.0	3.0	3.0
28172	Maintenance Wkr		\$3,891 -- \$4,728	2.0	2.0	3.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	1.0	1.0	1.0
28399	Safety Specialist		\$7,834 -- \$9,521	2.0	2.0	2.0
29086	Safety Technician		\$6,059 -- \$7,365	1.0	1.0	1.0
28470	Sanitation Wkr		\$5,034 -- \$5,551	22.0	22.0	22.0
27897	Scale Attendant 1		\$3,946 -- \$4,795	6.0	6.0	8.0
29449	Scale Attendant 2		\$4,153 -- \$5,048	3.0	3.0	3.0
27545	Sr Accountant		\$7,663 -- \$9,314	2.0	2.0	2.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	2.0	2.0	2.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	0.0
27709	Sr Civil Engineer		\$12,177 -- \$13,424	3.0	3.0	3.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	3.0	3.0	4.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	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 - Adopted

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	Adopted FTEs 2025-26
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 - Permanent				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 - Recruitment Allowance				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 - Adopted
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	Adopted FTEs 2025-26
29564	Principal Planner		\$12,119 -- \$13,362	1.0	1.0	1.0
POSITION TYPE SUBTOTAL - Permanent				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted 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 - Permanent				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 - Adopted

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	Adopted FTEs 2025-26
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	2.0	2.0	2.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	3.0	3.0	3.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	10.0	10.0	7.0
27710	Asst Engineer - Civil Lv 1		\$6,602 -- \$7,278	1.0	1.0	1.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	10.0	10.0	9.0
27704	Chief Division of Water Resources		\$16,095 -- \$17,746	1.0	1.0	1.0
28901	Chief Financial Administrative Officer		\$12,460 -- \$13,737	1.0	1.0	1.0
28903	Dir of Water Resources	EX	\$20,102 -- \$22,164	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	1.0	1.0	1.0
28954	Environmental Program Manager 2		\$12,902 -- \$14,225	1.0	1.0	1.0
28957	Environmental Specialist 3		\$8,114 -- \$9,862	3.0	3.0	3.0
28958	Environmental Specialist 4		\$10,015 -- \$11,042	1.0	1.0	1.0
28956	Environmental Specialist Lv 2		\$6,802 -- \$8,265	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28172	Maintenance Wkr		\$3,891 -- \$4,728	3.0	3.0	3.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	1.0	1.0	1.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	1.0	1.0	1.0
28245	Principal Engineering Technician		\$7,011 -- \$8,945	3.0	3.0	3.0
28399	Safety Specialist		\$7,834 -- \$9,521	2.0	2.0	2.0
29086	Safety Technician		\$6,059 -- \$7,365	1.0	1.0	2.0
27545	Sr Accountant		\$7,663 -- \$9,314	3.0	3.0	3.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	2.0	2.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
27709	Sr Civil Engineer		\$12,177 -- \$13,424	4.0	4.0	5.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	4.0	4.0	3.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	1.0	0.0	0.0
28211	Sr Office Specialist Conf		\$4,799 -- \$5,834	2.0	2.0	2.0
29087	Sr Safety Specialist		\$9,969 -- \$10,990	1.0	1.0	1.0
29416	Sr Stormwater Utility Worker		\$5,370 -- \$6,527	23.0	23.0	23.0
29417	Stormwater Utility Equipment Operator		\$5,796 -- \$7,047	6.0	6.0	6.0
29378	Stormwater Utility Manager		\$8,453 -- \$10,275	2.0	2.0	2.0
29399	Stormwater Utility Superintendent		\$12,358 -- \$13,624	1.0	1.0	1.0
29379	Stormwater Utility Supervisor		\$6,739 -- \$8,190	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 - Adopted

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	Adopted FTEs 2025-26
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 - Permanent				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	Adopted 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.

**SPECIAL DISTRICTS
PERMANENT POSITION SUMMARY**

Fund	Fund Name	Adopted FTEs	Actuals	Adopted FTEs
		2024-25	FTEs 2024-25	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	Adopted 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	Adopted 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**

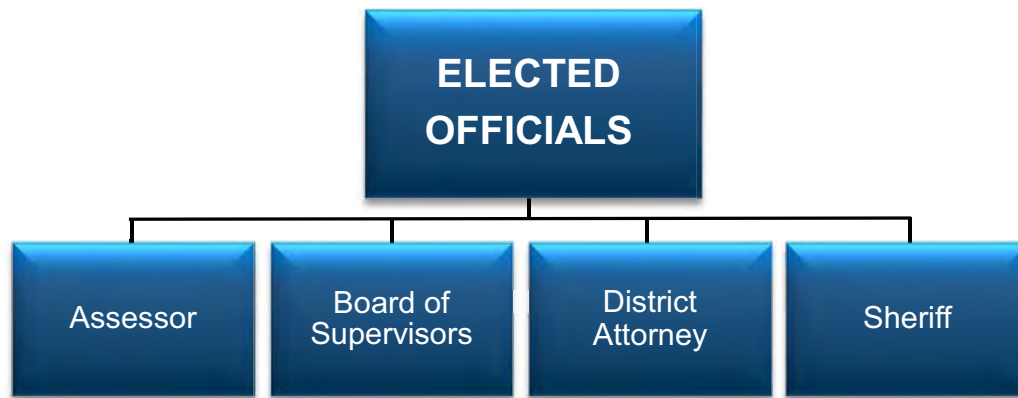
9338000BU - Sunrise Recreation and Park District

Job Class Name	Monthly Salary Range	Adopted FTEs 2024-25	Actuals FTEs 2024-25	Adopted 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
	\$100 -- \$300			
Advisory Board Members		5.0	5.0	5.0
9338000BU - Sunrise Recreation and Park District PERMANENT POSITIONS SUBTOTAL		26.0	26.0	26.0

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Agency Structure



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

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

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

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

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	3610000	Assessor	\$27,296,407	\$23,952,667	\$13,559,099	151.0
001A	4050000	Board of Supervisors	\$5,937,990	\$5,937,990	\$5,937,990	25.0
001A	5800000	District Attorney	\$132,693,012	\$131,172,476	\$87,154,627	461.0

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	7400000	Sheriff	\$717,755,867	\$700,210,983	\$380,032,412	2,228.0
General Fund Total			\$883,683,276	\$861,274,116	\$486,684,128	2,865.0
001P	7409000	SSD DOJ Asset Forfeiture	\$478,826	\$478,826	\$—	—
001R	5800001	District Attorney-Restricted Revenues	\$9,219,208	\$9,219,208	\$—	—
001S	7408000	SSD Restricted Revenue	\$21,667,844	\$21,667,844	\$—	—
054A	7400001	Jail Industries	\$408,167	\$408,167	\$—	—
Non-General Fund Total			\$31,774,045	\$31,774,045	\$—	—
Grand Total			\$915,457,321	\$893,048,161	\$486,684,128	2,865.0

Assessor

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Real and Personal Property	\$25,925,081	\$26,447,189	\$27,296,407	\$849,218	3.2%
Gross Expenditures/Appropriations	\$25,925,081	\$26,447,189	\$27,296,407	\$849,218	3.2%
Total Intrafund Reimbursements	\$(3,645,180)	\$(3,124,046)	\$(3,343,740)	\$(219,694)	7.0%
Total Expenditures/Appropriations	\$22,279,901	\$23,323,143	\$23,952,667	\$629,524	2.7%
Revenue	\$10,943,652	\$9,592,124	\$10,393,568	\$801,444	8.4%
Total Revenue	\$10,943,652	\$9,592,124	\$10,393,568	\$801,444	8.4%
Net Cost	\$11,336,249	\$13,731,019	\$13,559,099	\$(171,920)	(1.3)%
Positions	151.0	151.0	151.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$22,526,706	\$22,514,101	\$23,076,858	\$562,757	2.5%
Services & Supplies	\$3,041,370	\$3,557,004	\$3,801,812	\$244,808	6.9%
Intrafund Charges	\$357,005	\$376,084	\$417,737	\$41,653	11.1%
Gross Expenditures/Appropriations	\$25,925,081	\$26,447,189	\$27,296,407	\$849,218	3.2%
Other Intrafund Reimbursements	\$(3,645,180)	\$(3,124,046)	\$(3,343,740)	\$(219,694)	7.0%
Total Intrafund Reimbursements	\$(3,645,180)	\$(3,124,046)	\$(3,343,740)	\$(219,694)	7.0%
Total Expenditures/Appropriations	\$22,279,901	\$23,323,143	\$23,952,667	\$629,524	2.7%
Charges for Services	\$7,594,540	\$6,312,124	\$7,113,568	\$801,444	12.7%
Miscellaneous Revenues	\$3,349,112	\$3,280,000	\$3,280,000	\$—	—%
Revenue	\$10,943,652	\$9,592,124	\$10,393,568	\$801,444	8.4%
Total Revenue	\$10,943,652	\$9,592,124	\$10,393,568	\$801,444	8.4%
Net Cost	\$11,336,249	\$13,731,019	\$13,559,099	\$(171,920)	(1.3)%
Positions	151.0	151.0	151.0	—	—%

Summary of Approved Growth by Program

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

Approved Growth Detail for the Program

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

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

Board of Supervisors

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Board of Supervisors	\$5,786,858	\$5,759,931	\$5,937,990	\$178,059	3.1%
Gross Expenditures/Appropriations	\$5,786,858	\$5,759,931	\$5,937,990	\$178,059	3.1%
Total Expenditures/Appropriations	\$5,786,858	\$5,759,931	\$5,937,990	\$178,059	3.1%
Net Cost	\$5,786,858	\$5,759,931	\$5,937,990	\$178,059	3.1%
Positions	24.0	24.0	25.0	1.0	4.2%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$4,453,485	\$4,440,977	\$4,612,835	\$171,858	3.9%
Services & Supplies	\$1,215,911	\$1,198,460	\$1,226,487	\$28,027	2.3%
Intrafund Charges	\$117,461	\$120,494	\$98,668	\$(21,826)	(18.1)%
Gross Expenditures/Appropriations	\$5,786,858	\$5,759,931	\$5,937,990	\$178,059	3.1%
Total Expenditures/Appropriations	\$5,786,858	\$5,759,931	\$5,937,990	\$178,059	3.1%
Net Cost	\$5,786,858	\$5,759,931	\$5,937,990	\$178,059	3.1%
Positions	24.0	24.0	25.0	1.0	4.2%

Summary of Approved Growth by Program

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

Approved Growth Detail for the Program

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

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

District Attorney

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Administration and Support Services	\$17,166,264	\$15,035,006	\$14,499,690	\$(535,316)	(3.6)%
Civil Prosecution Programs	\$2,380,982	\$2,807,413	\$2,528,526	\$(278,887)	(9.9)%
Criminal Prosecution Programs	\$73,437,946	\$77,026,290	\$82,052,341	\$5,026,051	6.5%
Forensic Crime Lab	\$18,356,726	\$18,800,561	\$18,250,006	\$(550,555)	(2.9)%
Investigations Bureau	\$9,946,025	\$9,074,502	\$10,494,661	\$1,420,159	15.6%
Victim Witness Assistance Programs	\$4,537,443	\$5,315,286	\$4,867,788	\$(447,498)	(8.4)%
Gross Expenditures/Appropriations	\$125,825,386	\$128,059,058	\$132,693,012	\$4,633,954	3.6%
Total Intrafund Reimbursements	\$(1,219,146)	\$(1,502,668)	\$(1,520,536)	\$(17,868)	1.2%
Total Expenditures/Appropriations	\$124,606,240	\$126,556,390	\$131,172,476	\$4,616,086	3.6%
Revenue	\$14,112,445	\$14,127,889	\$13,530,971	\$(596,918)	(4.2)%
Total Interfund Reimbursements	\$28,081,322	\$30,183,741	\$30,486,878	\$303,137	1.0%
Total Revenue	\$42,193,767	\$44,311,630	\$44,017,849	\$(293,781)	(0.7)%
Net Cost	\$82,412,473	\$82,244,760	\$87,154,627	\$4,909,867	6.0%
Positions	457.0	457.0	461.0	4.0	0.9%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$105,286,084	\$106,428,556	\$111,485,967	\$5,057,411	4.8%
Services & Supplies	\$16,606,098	\$17,505,068	\$17,733,454	\$228,386	1.3%
Other Charges	\$5,000	\$45,825	\$45,825	\$—	—%
Equipment	\$1,272,218	\$1,326,501	\$587,000	\$(739,501)	(55.7)%
Interfund Charges	\$1,098,995	\$1,098,996	\$1,094,143	\$(4,853)	(0.4)%
Intrafund Charges	\$1,556,990	\$1,654,112	\$1,746,623	\$92,511	5.6%
Gross Expenditures/Appropriations	\$125,825,386	\$128,059,058	\$132,693,012	\$4,633,954	3.6%
Other Intrafund Reimbursements	\$(1,164,040)	\$(1,502,668)	\$(1,520,536)	\$(17,868)	1.2%
Intrafund Reimbursements within Department	\$(55,106)	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(1,219,146)	\$(1,502,668)	\$(1,520,536)	\$(17,868)	1.2%
Total Expenditures/Appropriations	\$124,606,240	\$126,556,390	\$131,172,476	\$4,616,086	3.6%
Fines, Forfeitures & Penalties	\$296,702	\$166,299	\$255,739	\$89,440	53.8%
Revenue from Use Of Money & Property	\$35,468	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$12,884,194	\$13,464,819	\$12,791,255	\$(673,564)	(5.0)%
Charges for Services	\$907,377	\$496,771	\$483,977	\$(12,794)	(2.6)%
Miscellaneous Revenues	\$(17,452)	\$—	\$—	\$—	—%
Other Financing Sources	\$6,156	\$—	\$—	\$—	—%
Revenue	\$14,112,445	\$14,127,889	\$13,530,971	\$(596,918)	(4.2)%
Other Interfund Reimbursements	\$3,158,475	\$4,793,936	\$4,536,858	\$(257,078)	(5.4)%
Semi-Discretionary Reimbursements	\$24,922,848	\$25,389,805	\$25,950,020	\$560,215	2.2%
Total Interfund Reimbursements	\$28,081,322	\$30,183,741	\$30,486,878	\$303,137	1.0%
Total Revenue	\$42,193,767	\$44,311,630	\$44,017,849	\$(293,781)	(0.7)%
Net Cost	\$82,412,473	\$82,244,760	\$87,154,627	\$4,909,867	6.0%
Positions	457.0	457.0	461.0	4.0	0.9%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Support Services	(756,256)	—	—	(756,256)	—
Criminal Prosecution Programs	623,651	—	837,799	(214,148)	3.0

Administration and Support Services

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$11,678,239	\$8,269,245	\$7,721,947	\$(547,298)	(6.6)%
Services & Supplies	\$4,817,271	\$6,080,162	\$6,063,065	\$(17,097)	(0.3)%
Other Charges	\$5,000	\$—	\$—	\$—	—%
Equipment	\$133,248	\$—	\$—	\$—	—%
Interfund Charges	\$4,908	\$4,908	\$—	\$(4,908)	(100.0)%
Intrafund Charges	\$527,597	\$680,691	\$714,678	\$33,987	5.0%
Gross Expenditures/Appropriations	\$17,166,264	\$15,035,006	\$14,499,690	\$(535,316)	(3.6)%
Other Intrafund Reimbursements	\$(730,656)	\$(714,066)	\$(728,605)	\$(14,539)	2.0%
Intrafund Reimbursements within Department	\$(55,106)	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(785,762)	\$(714,066)	\$(728,605)	\$(14,539)	2.0%
Total Expenditures/Appropriations	\$16,380,502	\$14,320,940	\$13,771,085	\$(549,855)	(3.8)%
Revenue from Use Of Money & Property	\$35,468	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$1,866,143	\$25,000	\$25,000	\$—	—%
Charges for Services	\$14,296	\$99,438	\$56,250	\$(43,188)	(43.4)%
Miscellaneous Revenues	\$1,224	\$—	\$—	\$—	—%
Other Financing Sources	\$0	\$—	\$—	\$—	—%
Revenue	\$1,917,131	\$124,438	\$81,250	\$(43,188)	(34.7)%
Other Interfund Reimbursements	\$136,765	\$10,011	\$160,000	\$149,989	1,498.2%
Semi-Discretionary Reimbursements	\$6,730,361	\$5,093,138	\$5,269,336	\$176,198	3.5%
Total Interfund Reimbursements	\$6,867,126	\$5,103,149	\$5,429,336	\$326,187	6.4%
Total Revenue	\$8,784,257	\$5,227,587	\$5,510,586	\$282,999	5.4%
Net Cost	\$7,596,245	\$9,093,353	\$8,260,499	\$(832,854)	(9.2)%
Positions	58.0	56.0	58.0	2.0	3.6%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DA - Salary Savings Increase					
	(756,256)	—	—	(756,256)	—

During the Recommended Budget Hearings on June 4, 2025, the Board of Supervisors approved the restoration 6.0 FTE positions in the Misdemeanor Trials and Misdemeanor Court Review Units. The Board of Supervisors restored the reduction of \$1,756,256 which will be funded by an increase in the DA's budgeted salary savings of \$756,256 and an increase in State budgeted revenue of \$500,000, generated by shifting 2.0 FTE Attorney Lv 4 Criminal positions to prison unit along with one-time \$500,000 from CBO Capacity Building Reserve.

Civil Prosecution Programs

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,123,167	\$2,381,857	\$2,171,386	\$(210,471)	(8.8)%
Services & Supplies	\$236,498	\$404,037	\$337,178	\$(66,859)	(16.5)%
Intrafund Charges	\$21,317	\$21,519	\$19,962	\$(1,557)	(7.2)%
Gross Expenditures/Appropriations	\$2,380,982	\$2,807,413	\$2,528,526	\$(278,887)	(9.9)%
Total Expenditures/Appropriations	\$2,380,982	\$2,807,413	\$2,528,526	\$(278,887)	(9.9)%
Fines, Forfeitures & Penalties	\$278,388	\$150,000	\$233,673	\$83,673	55.8%
Intergovernmental Revenues	\$10,539	\$6,000	\$15,000	\$9,000	150.0%
Revenue	\$288,927	\$156,000	\$248,673	\$92,673	59.4%
Other Interfund Reimbursements	\$1,091,582	\$2,651,413	\$2,279,853	\$(371,560)	(14.0)%
Total Interfund Reimbursements	\$1,091,582	\$2,651,413	\$2,279,853	\$(371,560)	(14.0)%
Total Revenue	\$1,380,509	\$2,807,413	\$2,528,526	\$(278,887)	(9.9)%
Net Cost	\$1,000,473	\$—	\$—	\$—	—%
Positions	8.0	8.0	8.0	—	—%

Criminal Prosecution Programs

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$67,543,080	\$71,664,634	\$76,218,813	\$4,554,179	6.4%
Services & Supplies	\$5,233,348	\$4,701,709	\$5,132,400	\$430,691	9.2%
Intrafund Charges	\$661,517	\$659,947	\$701,128	\$41,181	6.2%
Gross Expenditures/Appropriations	\$73,437,946	\$77,026,290	\$82,052,341	\$5,026,051	6.5%
Other Intrafund Reimbursements	\$(296,830)	\$(657,368)	\$(657,368)	\$—	—%
Total Intrafund Reimbursements	\$(296,830)	\$(657,368)	\$(657,368)	\$—	—%
Total Expenditures/Appropriations	\$73,141,115	\$76,368,922	\$81,394,973	\$5,026,051	6.6%
Intergovernmental Revenues	\$5,823,362	\$7,459,258	\$7,727,297	\$268,039	3.6%
Charges for Services	\$806,696	\$357,588	\$380,662	\$23,074	6.5%
Other Financing Sources	\$0	\$—	\$—	\$—	—%
Revenue	\$6,630,058	\$7,816,846	\$8,107,959	\$291,113	3.7%
Other Interfund Reimbursements	\$1,930,127	\$2,132,512	\$2,097,005	\$(35,507)	(1.7)%
Semi-Discretionary Reimbursements	\$13,461,644	\$15,565,824	\$15,629,688	\$63,864	0.4%
Total Interfund Reimbursements	\$15,391,771	\$17,698,336	\$17,726,693	\$28,357	0.2%
Total Revenue	\$22,021,829	\$25,515,182	\$25,834,652	\$319,470	1.3%
Net Cost	\$51,119,286	\$50,853,740	\$55,560,321	\$4,706,581	9.3%
Positions	272.0	277.0	275.0	(2.0)	(0.7)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DA - Add 1.0 FTE Attorney 5 Criminal Position - ST Targeted Offender					
	245,345	—	245,345	—	1.0
Add 1.0 FTE Attorney Lv 5 Criminal to the State Targeted Offenses Program to address critical staffing shortages and improve the prosecution of violent prison crimes, including homicides. In recent years, attorneys in this unit have been reassigned to other areas of the office to cover new mandates. The unit has been forced to reject cases because of staffing shortages. These crimes, committed by recidivist incarcerated individuals, represent one of the most dangerous demographics. Adding an attorney position will allow the unit to reduce caseloads, file more cases, and ensure the timely, accurate prosecution of these high-stakes cases. This position will enhance the efficiency and effectiveness of handling violent crimes in prisons, addressing the growing violence and ensuring justice for these serious offenses.					
DA - Add 1.0 FTE Paralegal Position - St Targeted Offender					
	92,454	—	92,454	—	1.0
Add 1.0 FTE Paralegal position that will assist with summarizing video evidence, managing discovery, and preparing exhibits. This support is crucial for addressing the increasing evidence, ensuring prompt case handling, and effectively upholding justice.					
DA - Add 1.0 FTE Principal Criminal Atty - Community Prosecution					
	285,852	—	—	285,852	1.0
During the Recommended Budget Hearings on June 4, 2025, the Board of Supervisors approved the addition of 1.0 FTE Principal Criminal Attorney to serve as a community prosecutor in North Sacramento, funded for one year with one-time American River Parkway Reserve.					
DA - State Revenue Increase - ST Targeted Offender					
	—	—	500,000	(500,000)	—
During the Recommended Budget Hearings on June 4, 2025, the Board of Supervisors approved the restoration 6.0 FTE positions in the Misdemeanor Trials and Misdemeanor Court Review Units. The Board of Supervisors restored the reduction of \$1,756,256 which will be funded by an increase in the DA's budgeted salary savings of \$756,256 (captured in a separate growth request and program under this budget) and an increase in State budgeted revenue of \$500,000, generated by shifting 2.0 FTE Attorney Lv 4 Criminal positions to prison unit, along with one-time \$500,000 from CBO Capacity Building Reserve.					

Forensic Crime Lab

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$11,514,101	\$12,230,394	\$12,178,627	\$(51,767)	(0.4)%
Services & Supplies	\$4,510,457	\$4,037,197	\$4,270,471	\$233,274	5.8%
Equipment	\$1,126,758	\$1,326,501	\$587,000	\$(739,501)	(55.7)%
Interfund Charges	\$1,094,087	\$1,094,088	\$1,094,143	\$55	0.0%
Intrafund Charges	\$111,324	\$112,381	\$119,765	\$7,384	6.6%
Gross Expenditures/Appropriations	\$18,356,726	\$18,800,561	\$18,250,006	\$(550,555)	(2.9)%
Total Expenditures/Appropriations	\$18,356,726	\$18,800,561	\$18,250,006	\$(550,555)	(2.9)%
Fines, Forfeitures & Penalties	\$18,314	\$16,299	\$22,066	\$5,767	35.4%
Intergovernmental Revenues	\$1,781,319	\$2,594,693	\$1,956,311	\$(638,382)	(24.6)%
Charges for Services	\$86,110	\$39,745	\$47,065	\$7,320	18.4%
Miscellaneous Revenues	\$12,634	\$—	\$—	\$—	—%
Other Financing Sources	\$6,156	\$—	\$—	\$—	—%
Revenue	\$1,904,533	\$2,650,737	\$2,025,442	\$(625,295)	(23.6)%
Semi-Discretionary Reimbursements	\$2,555,743	\$2,555,743	\$2,664,262	\$108,519	4.2%
Total Interfund Reimbursements	\$2,555,743	\$2,555,743	\$2,664,262	\$108,519	4.2%
Total Revenue	\$4,460,276	\$5,206,480	\$4,689,704	\$(516,776)	(9.9)%
Net Cost	\$13,896,450	\$13,594,081	\$13,560,302	\$(33,779)	(0.2)%
Positions	48.0	47.0	49.0	2.0	4.3%

Investigations Bureau

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$8,561,373	\$7,654,235	\$8,948,915	\$1,294,680	16.9%
Services & Supplies	\$1,264,010	\$1,261,818	\$1,378,696	\$116,878	9.3%
Other Charges	\$—	\$45,825	\$45,825	\$—	—%
Equipment	\$12,213	\$—	\$—	\$—	—%
Intrafund Charges	\$108,430	\$112,624	\$121,225	\$8,601	7.6%
Gross Expenditures/Appropriations	\$9,946,025	\$9,074,502	\$10,494,661	\$1,420,159	15.6%
Other Intrafund Reimbursements	\$(131,234)	\$(131,234)	\$(134,563)	\$(3,329)	2.5%
Total Intrafund Reimbursements	\$(131,234)	\$(131,234)	\$(134,563)	\$(3,329)	2.5%
Total Expenditures/Appropriations	\$9,814,791	\$8,943,268	\$10,360,098	\$1,416,830	15.8%
Charges for Services	\$275	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$436	\$—	\$—	\$—	—%
Revenue	\$711	\$—	\$—	\$—	—%
Semi-Discretionary Reimbursements	\$2,175,100	\$2,175,100	\$2,386,734	\$211,634	9.7%
Total Interfund Reimbursements	\$2,175,100	\$2,175,100	\$2,386,734	\$211,634	9.7%
Total Revenue	\$2,175,811	\$2,175,100	\$2,386,734	\$211,634	9.7%
Net Cost	\$7,638,981	\$6,768,168	\$7,973,364	\$1,205,196	17.8%
Positions	43.0	41.0	43.0	2.0	4.9%

Victim Witness Assistance Programs

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$3,866,124	\$4,228,191	\$4,246,279	\$18,088	0.4%
Services & Supplies	\$544,514	\$1,020,145	\$551,644	\$(468,501)	(45.9)%
Intrafund Charges	\$126,805	\$66,950	\$69,865	\$2,915	4.4%
Gross Expenditures/Appropriations	\$4,537,443	\$5,315,286	\$4,867,788	\$(447,498)	(8.4)%
Other Intrafund Reimbursements	\$(5,319)	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(5,319)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$4,532,124	\$5,315,286	\$4,867,788	\$(447,498)	(8.4)%
Intergovernmental Revenues	\$3,402,830	\$3,379,868	\$3,067,647	\$(312,221)	(9.2)%
Miscellaneous Revenues	\$(31,745)	\$—	\$—	\$—	—%
Revenue	\$3,371,085	\$3,379,868	\$3,067,647	\$(312,221)	(9.2)%
Total Revenue	\$3,371,085	\$3,379,868	\$3,067,647	\$(312,221)	(9.2)%
Net Cost	\$1,161,039	\$1,935,418	\$1,800,141	\$(135,277)	(7.0)%
Positions	28.0	28.0	28.0	—	—%

District Attorney-Restricted Revenues

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Asset Forfeiture DA	\$491,510	\$1,609,417	\$1,177,815	\$(431,602)	(26.8)%
Consumer & Environmental Protection Div	\$715,391	\$4,326,891	\$3,576,907	\$(749,984)	(17.3)%
Fraud	\$1,457,513	\$4,391,949	\$3,386,035	\$(1,005,914)	(22.9)%
Public Safety Community Improvement	\$—	\$11	\$—	\$(11)	(100.0)%
Vehicle Theft DA	\$494,061	\$936,256	\$1,078,451	\$142,195	15.2%
Gross Expenditures/Appropriations	\$3,158,475	\$11,264,524	\$9,219,208	\$(2,045,316)	(18.2)%
Total Expenditures/Appropriations	\$3,158,475	\$11,264,524	\$9,219,208	\$(2,045,316)	(18.2)%
Total Financing Uses	\$3,158,475	\$11,264,524	\$9,219,208	\$(2,045,316)	(18.2)%
Revenue	\$2,203,634	\$3,950,256	\$2,859,780	\$(1,090,476)	(27.6)%
Total Interfund Reimbursements	\$4,908	\$4,908	\$—	\$(4,908)	(100.0)%
Total Revenue	\$2,208,543	\$3,955,164	\$2,859,780	\$(1,095,384)	(27.7)%
Total Use of Fund Balance	\$7,309,360	\$7,309,360	\$6,359,428	\$(949,932)	(13.0)%
Total Financing Sources	\$9,517,903	\$11,264,524	\$9,219,208	\$(2,045,316)	(18.2)%
Net Cost	\$(6,359,428)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$3,158,475	\$4,793,936	\$4,536,858	\$(257,078)	(5.4)%
Appropriation for Contingencies	\$—	\$6,470,588	\$4,682,350	\$(1,788,238)	(27.6)%
Gross Expenditures/Appropriations	\$3,158,475	\$11,264,524	\$9,219,208	\$(2,045,316)	(18.2)%
Total Expenditures/Appropriations	\$3,158,475	\$11,264,524	\$9,219,208	\$(2,045,316)	(18.2)%
Total Financing Uses	\$3,158,475	\$11,264,524	\$9,219,208	\$(2,045,316)	(18.2)%
Fines, Forfeitures & Penalties	\$838,239	\$2,435,052	\$1,458,481	\$(976,571)	(40.1)%
Revenue from Use Of Money & Property	\$328,300	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$662,277	\$710,000	\$657,130	\$(52,870)	(7.4)%
Charges for Services	\$374,819	\$805,204	\$744,169	\$(61,035)	(7.6)%
Revenue	\$2,203,634	\$3,950,256	\$2,859,780	\$(1,090,476)	(27.6)%
Other Interfund Reimbursements	\$4,908	\$4,908	\$—	\$(4,908)	(100.0)%
Total Interfund Reimbursements	\$4,908	\$4,908	\$—	\$(4,908)	(100.0)%
Total Revenue	\$2,208,543	\$3,955,164	\$2,859,780	\$(1,095,384)	(27.7)%
Fund Balance	\$7,309,360	\$7,309,360	\$6,359,428	\$(949,932)	(13.0)%
Total Use of Fund Balance	\$7,309,360	\$7,309,360	\$6,359,428	\$(949,932)	(13.0)%
Total Financing Sources	\$9,517,903	\$11,264,524	\$9,219,208	\$(2,045,316)	(18.2)%
Net Cost	\$(6,359,428)	\$—	\$—	\$—	—%

Asset Forfeiture DA

Program Overview

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

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$491,510	\$539,633	\$683,343	\$143,710	26.6%
Appropriation for Contingencies	\$—	\$1,069,784	\$494,472	\$(575,312)	(53.8)%
Gross Expenditures/Appropriations	\$491,510	\$1,609,417	\$1,177,815	\$(431,602)	(26.8)%
Total Expenditures/Appropriations	\$491,510	\$1,609,417	\$1,177,815	\$(431,602)	(26.8)%
Total Financing Uses	\$491,510	\$1,609,417	\$1,177,815	\$(431,602)	(26.8)%
Fines, Forfeitures & Penalties	\$128,769	\$225,612	\$69,432	\$(156,180)	(69.2)%
Revenue from Use Of Money & Property	\$87,320	\$—	\$—	\$—	—%
Revenue	\$216,088	\$225,612	\$69,432	\$(156,180)	(69.2)%
Total Revenue	\$216,088	\$225,612	\$69,432	\$(156,180)	(69.2)%
Fund Balance	\$1,383,805	\$1,383,805	\$1,108,383	\$(275,422)	(19.9)%
Total Use of Fund Balance	\$1,383,805	\$1,383,805	\$1,108,383	\$(275,422)	(19.9)%
Total Financing Sources	\$1,599,893	\$1,609,417	\$1,177,815	\$(431,602)	(26.8)%
Net Cost	\$(1,108,383)	\$—	\$—	\$—	—%

Consumer & Environmental Protection Div

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$715,391	\$2,121,780	\$1,756,510	\$(365,270)	(17.2)%
Appropriation for Contingencies	\$—	\$2,205,111	\$1,820,397	\$(384,714)	(17.4)%
Gross Expenditures/Appropriations	\$715,391	\$4,326,891	\$3,576,907	\$(749,984)	(17.3)%
Total Expenditures/Appropriations	\$715,391	\$4,326,891	\$3,576,907	\$(749,984)	(17.3)%
Total Financing Uses	\$715,391	\$4,326,891	\$3,576,907	\$(749,984)	(17.3)%
Fines, Forfeitures & Penalties	\$709,470	\$2,209,440	\$1,389,049	\$(820,391)	(37.1)%
Revenue from Use Of Money & Property	\$76,326	\$—	\$—	\$—	—%
Revenue	\$785,797	\$2,209,440	\$1,389,049	\$(820,391)	(37.1)%
Total Revenue	\$785,797	\$2,209,440	\$1,389,049	\$(820,391)	(37.1)%
Fund Balance	\$2,117,451	\$2,117,451	\$2,187,858	\$70,407	3.3%
Total Use of Fund Balance	\$2,117,451	\$2,117,451	\$2,187,858	\$70,407	3.3%
Total Financing Sources	\$2,903,248	\$4,326,891	\$3,576,907	\$(749,984)	(17.3)%
Net Cost	\$(2,187,857)	\$—	\$—	\$—	—%

Fraud

Program Overview

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

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$1,457,513	\$1,457,512	\$1,422,005	\$(35,507)	(2.4)%
Appropriation for Contingencies	\$—	\$2,934,437	\$1,964,030	\$(970,407)	(33.1)%
Gross Expenditures/Appropriations	\$1,457,513	\$4,391,949	\$3,386,035	\$(1,005,914)	(22.9)%
Total Expenditures/Appropriations	\$1,457,513	\$4,391,949	\$3,386,035	\$(1,005,914)	(22.9)%
Total Financing Uses	\$1,457,513	\$4,391,949	\$3,386,035	\$(1,005,914)	(22.9)%
Revenue from Use Of Money & Property	\$137,815	\$—	\$—	\$—	—%
Charges for Services	\$374,819	\$805,204	\$744,169	\$(61,035)	(7.6)%
Revenue	\$512,634	\$805,204	\$744,169	\$(61,035)	(7.6)%
Total Revenue	\$512,634	\$805,204	\$744,169	\$(61,035)	(7.6)%
Fund Balance	\$3,586,745	\$3,586,745	\$2,641,866	\$(944,879)	(26.3)%
Total Use of Fund Balance	\$3,586,745	\$3,586,745	\$2,641,866	\$(944,879)	(26.3)%
Total Financing Sources	\$4,099,379	\$4,391,949	\$3,386,035	\$(1,005,914)	(22.9)%
Net Cost	\$(2,641,866)	\$—	\$—	\$—	—%

Public Safety Community Improvement

Program Overview

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

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

FOR INFORMATION ONLY

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$—	\$11	\$—	\$(11)	(100.0)%
Gross Expenditures/Appropriations	\$—	\$11	\$—	\$(11)	(100.0)%
Total Expenditures/Appropriations	\$—	\$11	\$—	\$(11)	(100.0)%
Total Financing Uses	\$—	\$11	\$—	\$(11)	(100.0)%
Revenue from Use Of Money & Property	\$(11)	\$—	\$—	\$—	—%
Revenue	\$(11)	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$4,908	\$4,908	\$—	\$(4,908)	(100.0)%
Total Interfund Reimbursements	\$4,908	\$4,908	\$—	\$(4,908)	(100.0)%
Total Revenue	\$4,897	\$4,908	\$—	\$(4,908)	(100.0)%
Fund Balance	\$(4,897)	\$(4,897)	\$—	\$4,897	(100.0)%
Total Use of Fund Balance	\$(4,897)	\$(4,897)	\$—	\$4,897	(100.0)%
Total Financing Sources	\$0	\$11	\$—	\$(11)	(100.0)%
Net Cost	\$(0)	\$—	\$—	\$—	—%

Vehicle Theft DA

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$494,061	\$675,000	\$675,000	\$—	—%
Appropriation for Contingencies	\$—	\$261,256	\$403,451	\$142,195	54.4%
Gross Expenditures/Appropriations	\$494,061	\$936,256	\$1,078,451	\$142,195	15.2%
Total Expenditures/Appropriations	\$494,061	\$936,256	\$1,078,451	\$142,195	15.2%
Total Financing Uses	\$494,061	\$936,256	\$1,078,451	\$142,195	15.2%
Revenue from Use Of Money & Property	\$26,850	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$662,277	\$710,000	\$657,130	\$(52,870)	(7.4)%
Revenue	\$689,127	\$710,000	\$657,130	\$(52,870)	(7.4)%
Total Revenue	\$689,127	\$710,000	\$657,130	\$(52,870)	(7.4)%
Fund Balance	\$226,256	\$226,256	\$421,321	\$195,065	86.2%
Total Use of Fund Balance	\$226,256	\$226,256	\$421,321	\$195,065	86.2%
Total Financing Sources	\$915,383	\$936,256	\$1,078,451	\$142,195	15.2%
Net Cost	\$(421,322)	\$—	\$—	\$—	—%

Sheriff

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Contract & Regional Services	\$97,034,092	\$103,456,324	\$103,067,306	\$(389,018)	(0.4)%
Correctional Services	\$247,642,003	\$259,753,783	\$266,234,909	\$6,481,126	2.5%
Department and Support Services	\$113,339,997	\$95,483,376	\$105,102,658	\$9,619,282	10.1%
Field and Investigative Services	\$222,498,984	\$224,571,252	\$228,439,865	\$3,868,613	1.7%
Office of the Sheriff	\$21,289,480	\$18,989,946	\$14,911,129	\$(4,078,817)	(21.5)%
Gross Expenditures/Appropriations	\$701,804,556	\$702,254,681	\$717,755,867	\$15,501,186	2.2%
Total Intrafund Reimbursements	\$(16,651,731)	\$(17,406,114)	\$(17,544,884)	\$(138,770)	0.8%
Total Expenditures/Appropriations	\$685,152,825	\$684,848,567	\$700,210,983	\$15,362,416	2.2%
Revenue	\$103,206,321	\$103,125,815	\$111,536,290	\$8,410,475	8.2%
Total Interfund Reimbursements	\$206,898,965	\$209,551,099	\$208,642,281	\$(908,818)	(0.4)%
Total Revenue	\$310,105,286	\$312,676,914	\$320,178,571	\$7,501,657	2.4%
Net Cost	\$375,047,539	\$372,171,653	\$380,032,412	\$7,860,759	2.1%
Positions	2,223.0	2,201.0	2,228.0	27.0	1.2%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$567,259,017	\$557,452,788	\$572,433,776	\$14,980,988	2.7%
Services & Supplies	\$113,875,310	\$120,567,288	\$123,744,402	\$3,177,114	2.6%
Other Charges	\$2,132,954	\$2,794,800	\$2,727,432	\$(67,368)	(2.4)%
Improvements	\$—	\$3,900,000	\$3,900,000	\$—	—%
Equipment	\$7,759,444	\$6,423,134	\$3,414,772	\$(3,008,362)	(46.8)%
Interfund Charges	\$267,322	\$267,322	\$267,438	\$116	0.0%
Intrafund Charges	\$10,510,510	\$10,849,349	\$11,268,047	\$418,698	3.9%
Gross Expenditures/Appropriations	\$701,804,556	\$702,254,681	\$717,755,867	\$15,501,186	2.2%
Other Intrafund Reimbursements	\$(12,426,478)	\$(13,136,458)	\$(13,192,124)	\$(55,666)	0.4%
Intrafund Reimbursements within Department	\$(4,225,254)	\$(4,269,656)	\$(4,352,760)	\$(83,104)	1.9%
Total Intrafund Reimbursements	\$(16,651,731)	\$(17,406,114)	\$(17,544,884)	\$(138,770)	0.8%
Total Expenditures/Appropriations	\$685,152,825	\$684,848,567	\$700,210,983	\$15,362,416	2.2%
Licenses, Permits & Franchises	\$1,364,884	\$1,914,850	\$2,657,864	\$743,014	38.8%
Fines, Forfeitures & Penalties	\$827,118	\$322,171	\$613,064	\$290,893	90.3%
Intergovernmental Revenues	\$60,220,686	\$59,286,956	\$63,312,688	\$4,025,732	6.8%
Charges for Services	\$39,531,030	\$41,333,062	\$41,184,117	\$(148,945)	(0.4)%
Miscellaneous Revenues	\$1,261,226	\$268,776	\$3,768,557	\$3,499,781	1,302.1%
Other Financing Sources	\$1,376	\$—	\$—	\$—	—%
Revenue	\$103,206,321	\$103,125,815	\$111,536,290	\$8,410,475	8.2%
Other Interfund Reimbursements	\$14,746,367	\$15,911,173	\$13,866,792	\$(2,044,381)	(12.8)%
Semi-Discretionary Reimbursements	\$192,152,598	\$193,639,926	\$194,775,489	\$1,135,563	0.6%
Total Interfund Reimbursements	\$206,898,965	\$209,551,099	\$208,642,281	\$(908,818)	(0.4)%
Total Revenue	\$310,105,286	\$312,676,914	\$320,178,571	\$7,501,657	2.4%
Net Cost	\$375,047,539	\$372,171,653	\$380,032,412	\$7,860,759	2.1%
Positions	2,223.0	2,201.0	2,228.0	27.0	1.2%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Correctional Services	1,571,711	—	—	1,571,711	16.0
Department and Support Services	—	—	840,094	(840,094)	—
Field and Investigative Services	1,088,714	—	1,098,463	(9,749)	4.0

Summary of Approved Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Field and Investigative Services	(1,513,142)	—	—	(1,513,142)	(8.0)
Office of the Sheriff	(1,432,172)	—	—	(1,432,172)	(5.0)

Contract & Regional Services

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$86,021,574	\$92,248,972	\$91,660,872	\$(588,100)	(0.6)%
Services & Supplies	\$8,003,810	\$7,874,833	\$8,153,790	\$278,957	3.5%
Other Charges	\$858,223	\$1,334,958	\$1,084,780	\$(250,178)	(18.7)%
Equipment	\$100,881	\$13,000	\$173,076	\$160,076	1,231.4%
Intrafund Charges	\$2,049,604	\$1,984,561	\$1,994,788	\$10,227	0.5%
Gross Expenditures/Appropriations	\$97,034,092	\$103,456,324	\$103,067,306	\$(389,018)	(0.4)%
Other Intrafund Reimbursements	\$(9,321,293)	\$(9,582,535)	\$(9,912,600)	\$(330,065)	3.4%
Intrafund Reimbursements within Department	\$(691,309)	\$(589,160)	\$(590,000)	\$(840)	0.1%
Total Intrafund Reimbursements	\$(10,012,602)	\$(10,171,695)	\$(10,502,600)	\$(330,905)	3.3%
Total Expenditures/Appropriations	\$87,021,490	\$93,284,629	\$92,564,706	\$(719,923)	(0.8)%
Fines, Forfeitures & Penalties	\$824,256	\$319,921	\$610,959	\$291,038	91.0%
Intergovernmental Revenues	\$10,705,336	\$9,636,082	\$12,055,365	\$2,419,283	25.1%
Charges for Services	\$24,747,546	\$25,667,048	\$26,348,727	\$681,679	2.7%
Miscellaneous Revenues	\$84,149	\$—	\$—	\$—	—%
Other Financing Sources	\$0	\$—	\$—	\$—	—%
Revenue	\$36,361,287	\$35,623,051	\$39,015,051	\$3,392,000	9.5%
Semi-Discretionary Reimbursements	\$36,395,955	\$37,074,149	\$36,655,369	\$(418,780)	(1.1)%
Total Interfund Reimbursements	\$36,395,955	\$37,074,149	\$36,655,369	\$(418,780)	(1.1)%
Total Revenue	\$72,757,242	\$72,697,200	\$75,670,420	\$2,973,220	4.1%
Net Cost	\$14,264,248	\$20,587,429	\$16,894,286	\$(3,693,143)	(17.9)%
Positions	342.0	336.0	342.0	6.0	1.8%

Correctional Services

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$199,641,794	\$205,230,305	\$210,791,793	\$5,561,488	2.7%
Services & Supplies	\$44,253,380	\$47,484,310	\$48,340,567	\$856,257	1.8%
Other Charges	\$1,248,137	\$1,229,055	\$1,230,009	\$954	0.1%
Improvements	\$—	\$3,250,000	\$3,250,000	\$—	—%
Equipment	\$118,824	\$210,570	\$50,000	\$(160,570)	(76.3)%
Intrafund Charges	\$2,379,867	\$2,349,543	\$2,572,540	\$222,997	9.5%
Gross Expenditures/Appropriations	\$247,642,003	\$259,753,783	\$266,234,909	\$6,481,126	2.5%
Other Intrafund Reimbursements	\$(894,901)	\$(1,116,411)	\$(907,805)	\$208,606	(18.7)%
Intrafund Reimbursements within Department	\$(227,250)	\$(233,092)	\$(204,346)	\$28,746	(12.3)%
Total Intrafund Reimbursements	\$(1,122,151)	\$(1,349,503)	\$(1,112,151)	\$237,352	(17.6)%
Total Expenditures/Appropriations	\$246,519,852	\$258,404,280	\$265,122,758	\$6,718,478	2.6%
Intergovernmental Revenues	\$2,186,246	\$2,399,960	\$2,331,000	\$(68,960)	(2.9)%
Charges for Services	\$11,266,007	\$12,468,581	\$11,661,266	\$(807,315)	(6.5)%
Miscellaneous Revenues	\$10,454	\$22,276	\$3,454,992	\$3,432,716	15,409.9%
Other Financing Sources	\$56	\$—	\$—	\$—	—%
Revenue	\$13,462,763	\$14,890,817	\$17,447,258	\$2,556,441	17.2%
Other Interfund Reimbursements	\$174,540	\$155,000	\$138,000	\$(17,000)	(11.0)%
Semi-Discretionary Reimbursements	\$75,117,109	\$85,420,571	\$82,625,593	\$(2,794,978)	(3.3)%
Total Interfund Reimbursements	\$75,291,649	\$85,575,571	\$82,763,593	\$(2,811,978)	(3.3)%
Total Revenue	\$88,754,412	\$100,466,388	\$100,210,851	\$(255,537)	(0.3)%
Net Cost	\$157,765,439	\$157,937,892	\$164,911,907	\$6,974,015	4.4%
Positions	875.0	872.0	891.0	19.0	2.2%

Approved 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).					
SSO Acute Psychiatric Unit (APU) Expansion - Correctional Svcs					
	476,650	—	—	476,650	9.0
Add 8.0 FTE Deputy Sheriff and 1.0 FTE Sergeant for Acute Psychiatric Unit (APU) - 3 months for FY25/26. General Services, Adult Correctional Health, and the Sheriff's Office has developed a plan for expanding the number of available APU beds by retrofitting an existing housing pod. This increase in staffing is being made in conjunction with Adult Correctional Mental Health (ACMH) requesting additional treatment staff. This increase would accommodate the deputy intensive activities inmates participate in including group therapy, exercise, individual counseling session, multi-disciplinary teams, accessing dayroom and daily hygiene activities, etc. Deputies assigned to Designated Mental Health Units (DMHUs) are selected for this special assignment and receive additional training working with those inmates with an SMI. This growth request relates to the following remedial plan provisions: II. A. The County shall maintain sufficient medical, mental health, and custody staff to meet the requirements of the Remedial Plan. IV. F. 4. (a) The County shall provide a sufficient number of beds in Designated Mental Health Unit[s], at all necessary levels of clinical care and levels of security, to meet the needs of the population of prisoners with SMI. This request is contingent upon approval of a growth request in the Correctional Health Services budget (BU 7410000).					
SSO Add 3.0 FTE for Medical Escort Team - Correctional Svcs					
	649,093	—	—	649,093	3.0
Add 3.0 FTE Deputy Sheriff for escorting inmates to and from medical & dental appointments, and escorting medical staff in order to comply with Mays Consent Decree requirements. The dedicated escorts will help ensure the safe and efficient flow of patients to the healthcare or mental health provider. The allocation of these positions is in conjunction with Adult Correctional Health's (ACH) realignment in staffing and shift schedules to better serve the medical needs of the population. With more medical staff during daytime hours, the Jail's current Deputy Sheriff staffing model would not be able to provide timely access to care for escorting medical teams.					
Applicable Consent Decree sections IV.A. Staffing, IV.C. Access to Care.					
SSO IWF Staff Reallocation - Correctional Svcs					
	(95,675)	—	—	(95,675)	(1.0)
Inmate Welfare Fund (IWF) staff reallocation - Delete 1.0 FTE Human Svcs Social Worker (vacant), Delete 1.0 FTE Jail Librarian (Vacant), Add 1.0 FTE Sheriff Records Officer I (SRO I). The Main Jail programs unit would benefit greatly with a reallocation of positions to a Sheriff's Records Officer I position. The SRO I position would be a partner to an existing Social Worker, SRO I and SRO II which design, organize, and implement incarcerated persons' classes and programs. The SRO I would be an added resource to work with outside affiliates to set up incarcerated persons for success as they are released, and perform a variety of inmate program related functions.					

Department and Support Services

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$83,914,998	\$62,783,517	\$72,008,138	\$9,224,621	14.7%
Services & Supplies	\$26,997,114	\$27,853,443	\$28,983,068	\$1,129,625	4.1%
Other Charges	\$—	\$94,628	\$94,628	\$—	—%
Improvements	\$—	\$650,000	\$650,000	\$—	—%
Equipment	\$943,167	\$2,302,000	\$1,480,000	\$(822,000)	(35.7)%
Intrafund Charges	\$1,484,718	\$1,799,788	\$1,886,824	\$87,036	4.8%
Gross Expenditures/Appropriations	\$113,339,997	\$95,483,376	\$105,102,658	\$9,619,282	10.1%
Other Intrafund Reimbursements	\$(1,000,457)	\$(1,067,698)	\$(1,136,543)	\$(68,845)	6.4%
Intrafund Reimbursements within Department	\$(3,046,205)	\$(3,085,124)	\$(3,177,777)	\$(92,653)	3.0%
Total Intrafund Reimbursements	\$(4,046,662)	\$(4,152,822)	\$(4,314,320)	\$(161,498)	3.9%
Total Expenditures/Appropriations	\$109,293,335	\$91,330,554	\$100,788,338	\$9,457,784	10.4%
Licenses, Permits & Franchises	\$678,516	\$1,244,700	\$2,656,729	\$1,412,029	113.4%
Intergovernmental Revenues	\$1,797,492	\$539,709	\$52,300	\$(487,409)	(90.3)%
Charges for Services	\$753,107	\$722,414	\$682,434	\$(39,980)	(5.5)%
Miscellaneous Revenues	\$254,937	\$6,300	\$13,565	\$7,265	115.3%
Other Financing Sources	\$0	\$—	\$—	\$—	—%
Revenue	\$3,484,052	\$2,513,123	\$3,405,028	\$891,905	35.5%
Other Interfund Reimbursements	\$5,069,097	\$8,037,274	\$7,237,393	\$(799,881)	(10.0)%
Semi-Discretionary Reimbursements	\$40,373,566	\$23,450,907	\$24,492,940	\$1,042,033	4.4%
Total Interfund Reimbursements	\$45,442,662	\$31,488,181	\$31,730,333	\$242,152	0.8%
Total Revenue	\$48,926,715	\$34,001,304	\$35,135,361	\$1,134,057	3.3%
Net Cost	\$60,366,620	\$57,329,250	\$65,652,977	\$8,323,727	14.5%
Positions	323.0	304.0	323.0	19.0	6.3%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO CCW Program Revenue Increase - Office of the Sheriff					
	—	—	840,094	(840,094)	—

During the Recommended Budget Hearings on June 4, 2025, the Board of Supervisors approved the restoration of the Concealed Carry Weapons (CCW) Program to be fully funded by an increase in permit fees revenue that will be brought back to the Board of Supervisors for approval. The Sheriff's Office originally proposed the reduction of the CCW Program in the amount of \$1,497,729 with an estimated revenue loss of \$657,635 and a Net County Cost reduction of \$840,094. The Board of Supervisors restored the original reduction and increased revenue by \$840,094 to offset the Net County Cost.

Field and Investigative Services

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$182,645,299	\$183,499,925	\$186,318,531	\$2,818,606	1.5%
Services & Supplies	\$32,373,669	\$33,970,603	\$35,078,825	\$1,108,222	3.3%
Other Charges	\$—	\$75,085	\$318,015	\$242,930	323.5%
Equipment	\$2,667,605	\$2,097,564	\$1,711,696	\$(385,868)	(18.4)%
Interfund Charges	\$267,322	\$267,322	\$267,438	\$116	0.0%
Intrafund Charges	\$4,545,089	\$4,660,753	\$4,745,360	\$84,607	1.8%
Gross Expenditures/Appropriations	\$222,498,984	\$224,571,252	\$228,439,865	\$3,868,613	1.7%
Other Intrafund Reimbursements	\$(804,937)	\$(942,735)	\$(802,619)	\$140,116	(14.9)%
Intrafund Reimbursements within Department	\$(260,489)	\$(362,280)	\$(380,637)	\$(18,357)	5.1%
Total Intrafund Reimbursements	\$(1,065,426)	\$(1,305,015)	\$(1,183,256)	\$121,759	(9.3)%
Total Expenditures/Appropriations	\$221,433,558	\$223,266,237	\$227,256,609	\$3,990,372	1.8%
Fines, Forfeitures & Penalties	\$2,862	\$2,250	\$2,105	\$(145)	(6.4)%
Intergovernmental Revenues	\$44,925,805	\$46,135,587	\$48,289,164	\$2,153,577	4.7%
Charges for Services	\$2,279,219	\$2,005,000	\$2,004,905	\$(95)	(0.0)%
Miscellaneous Revenues	\$910,069	\$240,000	\$300,000	\$60,000	25.0%
Other Financing Sources	\$1,320	\$—	\$—	\$—	—%
Revenue	\$48,119,274	\$48,382,837	\$50,596,174	\$2,213,337	4.6%
Other Interfund Reimbursements	\$5,067,042	\$4,038,189	\$4,640,489	\$602,300	14.9%
Semi-Discretionary Reimbursements	\$38,011,110	\$44,939,974	\$47,195,876	\$2,255,902	5.0%
Total Interfund Reimbursements	\$43,078,152	\$48,978,163	\$51,836,365	\$2,858,202	5.8%
Total Revenue	\$91,197,427	\$97,361,000	\$102,432,539	\$5,071,539	5.2%
Net Cost	\$130,236,131	\$125,905,237	\$124,824,070	\$(1,081,167)	(0.9)%
Positions	632.0	639.0	626.0	(13.0)	(2.0)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO Hi Tech Staff Reallocation - Field & Investigative Svcs					
	(9,749)	—	—	(9,749)	—
Reallocate 1.0 vacant FTE Administrative Services Officer II (ASO2) position to 1.0 FTE Sheriff Records Officer II (SR02) position for Hi Tech Crimes Bureau. The current budget coordinator ASO2 position has been determined to be inaccurate. The Hi-Tech Bureau has a need to add a supervisor for the non-sworn staff and the SR02 position will allow the supervision of our SR01 positions. The SR02 position also allows for the access to specialized law enforcement databases, which are used for the collection of statistical reports. The SR02 position will also need to be able to handle evidence and supervise a SR01 Evidence Technician. The SR02 position is in line with the budget coordinator position at the Centralized Investigation Division, which Hi-Tech Crimes Bureau falls under in the organizational chart.					
SSO RCPD HOT Team - Field & Investigative Svcs					
	676,681	—	676,681	—	2.0
Add 2.0 FTE Deputy Sheriff and two 122 vehicles for Rancho Cordova Police Department (RCPD) HOT/POP teams. Funded through contract. The additional personnel will allow the division to create seven-day-a-week coverage for enforcement and provide resources to the homeless population, which will enhance officer safety and community relations.					
SSO RCPD Real Time Information Center - Field & Investigative Svcs					
	135,712	—	135,712	—	1.0
Add 1.0 FTE Crime Intel Analyst to staff RCPD/East Detail at the Real Time Information Center. Funded through contract for Rancho Cordova Police Department (RCPD). A Crime and Intelligence Analyst is needed to staff the center and utilize all the technologies it has, including, but not limited to, monitoring priority calls for service and camera systems in real-time. Provide intelligence support in preplanned investigations. Use multiple law enforcement, public, and commercial databases to develop information and analysis to assist patrol officers and detectives before arriving on a scene. Communicate and coordinate with the Homeland Security Fusion Center system and local law enforcement agencies in real-time. Locate open-source data to assist with investigations and subject identification. Case Support – Telephone, communications, financial, and statistics analysis. Crime Pattern Identification. Create a variety of bulletins and analytical products to be distributed to employees and outside agencies. Conduct briefings and presentations to Sheriff's Office staff. The Crime Analyst will enhance officer and community safety by providing intelligence to officers in real-time events where time sometimes matters most.					
SSO Vehicle Theft - Field & Investigative Svcs					
	286,070	—	286,070	—	1.0
Add 1.0 FTE Deputy Sheriff (Detective) Limited Term and one Class 124 vehicle for Vehicle Theft, Retail Theft & Robbery. The Centralized Investigations Division would like to dedicate a full-time Tier 1 detective to investigate vehicle theft and crimes related to vehicle theft in Sacramento County. Many vehicle theft crimes are also related to Organized Retail theft, robberies, acts of gang violence, and homicides. The Sacramento County Sheriff's Office currently has approximately \$1.5 million dollars in an account from the Sacramento Area Vehicle Theft Reduction (SAVTRU) funding. This would be a limited term position based off of the continued funding and award from registration fees to be revisited yearly. This request is linked to a growth request in the Sheriff Restricted Revenues budget (BU 7408000).					

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO Gun Violence Reduction Grant Program Ended - Field & Investigative Svcs (Categorical)					
	(203,415)	—	—	(203,415)	(1.0)
Delete 1.0 FTE (vacant) Limited Term Deputy Sheriff Detective Tier 1. This position is being eliminated due to the grant performance period ending. There will be a corresponding categorical reduction in revenue due to this reduction.					
SSO Homeland CCIC Grant Program Reduction - Field & Investigative Svcs (Categorical)					
	(424,862)	—	—	(424,862)	(3.0)
Delete 1.0 FTE (vacant) Limited Term Sheriff Records Officer I, 1.0 FTE (vacant) Supv Information Technology Analyst, 1.0 FTE (vacant) Limited Term Info Tech Business Systems Analyst Lv2 in the Homeland Security Central California Intelligence Center (CCIC) Grant Program. These positions are being eliminated as a result of grant funding being reduced. There will be a corresponding categorical reduction in revenue due to this reduction.					
SSO Kaiser Contract Elimination - Field & Investigative Svcs (Categorical)					
	(884,865)	—	—	(884,865)	(4.0)
Delete 4.0 FTE (vacant) Deputy Sheriff. These positions are being eliminated as a result of the Kaiser contract ending 01/31/25. There will be a corresponding categorical reduction in revenue due to this reduction.					

Office of the Sheriff

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$15,035,351	\$13,690,069	\$11,654,442	\$(2,035,627)	(14.9)%
Services & Supplies	\$2,247,337	\$3,384,099	\$3,188,152	\$(195,947)	(5.8)%
Other Charges	\$26,594	\$61,074	\$—	\$(61,074)	(100.0)%
Equipment	\$3,928,967	\$1,800,000	\$—	\$(1,800,000)	(100.0)%
Intrafund Charges	\$51,231	\$54,704	\$68,535	\$13,831	25.3%
Gross Expenditures/Appropriations	\$21,289,480	\$18,989,946	\$14,911,129	\$(4,078,817)	(21.5)%
Other Intrafund Reimbursements	\$(404,889)	\$(427,079)	\$(432,557)	\$(5,478)	1.3%
Total Intrafund Reimbursements	\$(404,889)	\$(427,079)	\$(432,557)	\$(5,478)	1.3%
Total Expenditures/Appropriations	\$20,884,591	\$18,562,867	\$14,478,572	\$(4,084,295)	(22.0)%
Licenses, Permits & Franchises	\$686,368	\$670,150	\$1,135	\$(669,015)	(99.8)%
Intergovernmental Revenues	\$605,808	\$575,618	\$584,859	\$9,241	1.6%
Charges for Services	\$485,151	\$470,019	\$486,785	\$16,766	3.6%
Miscellaneous Revenues	\$1,617	\$200	\$—	\$(200)	(100.0)%
Other Financing Sources	\$0	\$—	\$—	\$—	—%
Revenue	\$1,778,944	\$1,715,987	\$1,072,779	\$(643,208)	(37.5)%
Other Interfund Reimbursements	\$4,435,688	\$3,680,710	\$1,850,910	\$(1,829,800)	(49.7)%
Semi-Discretionary Reimbursements	\$2,254,858	\$2,754,325	\$3,805,711	\$1,051,386	38.2%
Total Interfund Reimbursements	\$6,690,547	\$6,435,035	\$5,656,621	\$(778,414)	(12.1)%
Total Revenue	\$8,469,490	\$8,151,022	\$6,729,400	\$(1,421,622)	(17.4)%
Net Cost	\$12,415,101	\$10,411,845	\$7,749,172	\$(2,662,673)	(25.6)%
Positions	51.0	50.0	46.0	(4.0)	(8.0)%

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO Youth Services Unit Reductions - Office of the Sheriff					
	(1,432,172)	—	—	(1,432,172)	(5.0)

Reduction of 4.0 FTE Deputy Sheriff and 1.0 FTE Sheriff Sergeant positions. If this reduction is necessary, the positions assigned to this unit will be moved into other department vacancies. Not having a Youth Services Unit (YSU) in a law enforcement agency can have several negative impacts on both the community and the effectiveness of law enforcement in addressing youth-related issues.

SSD Restricted Revenue

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Advancement Grant	\$322,927	\$1,456,640	\$1,133,713	\$(322,927)	(22.2)%
Asset Forfeiture	\$515,469	\$1,636,172	\$2,033,195	\$397,023	24.3%
Cal-ID	\$2,489,574	\$4,764,844	\$4,389,919	\$(374,925)	(7.9)%
Central Valley Information Sharing System	\$224,209	\$331,128	\$370,633	\$39,505	11.9%
CFD Fees	\$2,969,173	\$3,109,710	\$3,122,306	\$12,596	0.4%
Civil Process (Tucker) Fees	\$4,435,688	\$6,184,746	\$5,310,483	\$(874,263)	(14.1)%
Crime Prevention	\$—	\$644	\$940	\$296	46.0%
Training Fees	\$2,032,386	\$3,446,199	\$3,308,055	\$(138,144)	(4.0)%
Vehicle Theft	\$508,170	\$1,534,749	\$1,770,180	\$235,431	15.3%
Work Release	\$174,540	\$218,420	\$228,420	\$10,000	4.6%
Gross Expenditures/Appropriations	\$13,672,137	\$22,683,252	\$21,667,844	\$(1,015,408)	(4.5)%
Total Expenditures/Appropriations	\$13,672,137	\$22,683,252	\$21,667,844	\$(1,015,408)	(4.5)%
Total Financing Uses	\$13,672,137	\$22,683,252	\$21,667,844	\$(1,015,408)	(4.5)%
Revenue	\$11,466,787	\$7,945,209	\$9,135,152	\$1,189,943	15.0%
Total Revenue	\$11,466,787	\$7,945,209	\$9,135,152	\$1,189,943	15.0%
Total Use of Fund Balance	\$14,738,043	\$14,738,043	\$12,532,692	\$(2,205,351)	(15.0)%
Total Financing Sources	\$26,204,830	\$22,683,252	\$21,667,844	\$(1,015,408)	(4.5)%
Net Cost	\$(12,532,692)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$13,672,137	\$15,911,173	\$13,616,792	\$(2,294,381)	(14.4)%
Appropriation for Contingencies	\$—	\$6,772,079	\$8,051,052	\$1,278,973	18.9%
Gross Expenditures/Appropriations	\$13,672,137	\$22,683,252	\$21,667,844	\$(1,015,408)	(4.5)%
Total Expenditures/Appropriations	\$13,672,137	\$22,683,252	\$21,667,844	\$(1,015,408)	(4.5)%
Total Financing Uses	\$13,672,137	\$22,683,252	\$21,667,844	\$(1,015,408)	(4.5)%
Taxes	\$2,981,769	\$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	\$2,645,916	\$630,120	31.3%
Charges for Services	\$4,489,576	\$2,640,000	\$3,152,000	\$512,000	19.4%
Miscellaneous Revenues	\$856,702	\$320,240	\$367,883	\$47,643	14.9%
Revenue	\$11,466,787	\$7,945,209	\$9,135,152	\$1,189,943	15.0%
Total Revenue	\$11,466,787	\$7,945,209	\$9,135,152	\$1,189,943	15.0%
Fund Balance	\$14,738,043	\$14,738,043	\$12,532,692	\$(2,205,351)	(15.0)%
Total Use of Fund Balance	\$14,738,043	\$14,738,043	\$12,532,692	\$(2,205,351)	(15.0)%
Total Financing Sources	\$26,204,830	\$22,683,252	\$21,667,844	\$(1,015,408)	(4.5)%
Net Cost	\$(12,532,692)	\$—	\$—	\$—	—%

Summary of Approved Growth by Program

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

Advancement Grant

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$322,927	\$1,450,000	\$1,087,565	\$(362,435)	(25.0)%
Appropriation for Contingencies	\$—	\$6,640	\$46,148	\$39,508	595.0%
Gross Expenditures/Appropriations	\$322,927	\$1,456,640	\$1,133,713	\$(322,927)	(22.2)%
Total Expenditures/Appropriations	\$322,927	\$1,456,640	\$1,133,713	\$(322,927)	(22.2)%
Total Financing Uses	\$322,927	\$1,456,640	\$1,133,713	\$(322,927)	(22.2)%
Fund Balance	\$1,456,640	\$1,456,640	\$1,133,713	\$(322,927)	(22.2)%
Total Use of Fund Balance	\$1,456,640	\$1,456,640	\$1,133,713	\$(322,927)	(22.2)%
Total Financing Sources	\$1,456,640	\$1,456,640	\$1,133,713	\$(322,927)	(22.2)%
Net Cost	\$(1,133,713)	\$—	\$—	\$—	—%

Asset Forfeiture

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$515,469	\$468,466	\$374,378	\$(94,088)	(20.1)%
Appropriation for Contingencies	\$—	\$1,167,706	\$1,658,817	\$491,111	42.1%
Gross Expenditures/Appropriations	\$515,469	\$1,636,172	\$2,033,195	\$397,023	24.3%
Total Expenditures/Appropriations	\$515,469	\$1,636,172	\$2,033,195	\$397,023	24.3%
Total Financing Uses	\$515,469	\$1,636,172	\$2,033,195	\$397,023	24.3%
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	\$2,033,195	\$397,023	24.3%
Total Use of Fund Balance	\$1,636,172	\$1,636,172	\$2,033,195	\$397,023	24.3%
Total Financing Sources	\$2,548,665	\$1,636,172	\$2,033,195	\$397,023	24.3%
Net Cost	\$(2,033,195)	\$—	\$—	\$—	—%

Cal-ID

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$2,489,574	\$3,190,146	\$2,588,195	\$(601,951)	(18.9)%
Appropriation for Contingencies	\$—	\$1,574,698	\$1,801,724	\$227,026	14.4%
Gross Expenditures/Appropriations	\$2,489,574	\$4,764,844	\$4,389,919	\$(374,925)	(7.9)%
Total Expenditures/Appropriations	\$2,489,574	\$4,764,844	\$4,389,919	\$(374,925)	(7.9)%
Total Financing Uses	\$2,489,574	\$4,764,844	\$4,389,919	\$(374,925)	(7.9)%
Fines, Forfeitures & Penalties	\$138,047	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$(420)	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$1,344,904	\$1,415,246	\$2,045,366	\$630,120	44.5%
Charges for Services	\$—	\$10,000	\$12,000	\$2,000	20.0%
Revenue	\$1,482,530	\$1,425,246	\$2,057,366	\$632,120	44.4%
Total Revenue	\$1,482,530	\$1,425,246	\$2,057,366	\$632,120	44.4%
Fund Balance	\$3,339,598	\$3,339,598	\$2,332,553	\$(1,007,045)	(30.2)%
Total Use of Fund Balance	\$3,339,598	\$3,339,598	\$2,332,553	\$(1,007,045)	(30.2)%
Total Financing Sources	\$4,822,128	\$4,764,844	\$4,389,919	\$(374,925)	(7.9)%
Net Cost	\$(2,332,554)	\$—	\$—	\$—	—%

Central Valley Information Sharing System

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$224,209	\$331,128	\$370,633	\$39,505	11.9%
Gross Expenditures/Appropriations	\$224,209	\$331,128	\$370,633	\$39,505	11.9%
Total Expenditures/Appropriations	\$224,209	\$331,128	\$370,633	\$39,505	11.9%
Total Financing Uses	\$224,209	\$331,128	\$370,633	\$39,505	11.9%
Miscellaneous Revenues	\$216,071	\$320,240	\$367,883	\$47,643	14.9%
Revenue	\$216,071	\$320,240	\$367,883	\$47,643	14.9%
Total Revenue	\$216,071	\$320,240	\$367,883	\$47,643	14.9%
Fund Balance	\$10,888	\$10,888	\$2,750	\$(8,138)	(74.7)%
Total Use of Fund Balance	\$10,888	\$10,888	\$2,750	\$(8,138)	(74.7)%
Total Financing Sources	\$226,959	\$331,128	\$370,633	\$39,505	11.9%
Net Cost	\$(2,750)	\$—	\$—	\$—	—%

CFD Fees

Program Overview

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

Program Budget by Object

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

Civil Process (Tucker) Fees

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$4,435,688	\$3,680,710	\$1,850,910	\$(1,829,800)	(49.7)%
Appropriation for Contingencies	\$—	\$2,504,036	\$3,459,573	\$955,537	38.2%
Gross Expenditures/Appropriations	\$4,435,688	\$6,184,746	\$5,310,483	\$(874,263)	(14.1)%
Total Expenditures/Appropriations	\$4,435,688	\$6,184,746	\$5,310,483	\$(874,263)	(14.1)%
Total Financing Uses	\$4,435,688	\$6,184,746	\$5,310,483	\$(874,263)	(14.1)%
Charges for Services	\$2,620,794	\$1,500,000	\$1,800,000	\$300,000	20.0%
Miscellaneous Revenues	\$640,631	\$—	\$—	\$—	—%
Revenue	\$3,261,425	\$1,500,000	\$1,800,000	\$300,000	20.0%
Total Revenue	\$3,261,425	\$1,500,000	\$1,800,000	\$300,000	20.0%
Fund Balance	\$4,684,746	\$4,684,746	\$3,510,483	\$(1,174,263)	(25.1)%
Total Use of Fund Balance	\$4,684,746	\$4,684,746	\$3,510,483	\$(1,174,263)	(25.1)%
Total Financing Sources	\$7,946,171	\$6,184,746	\$5,310,483	\$(874,263)	(14.1)%
Net Cost	\$(3,510,483)	\$—	\$—	\$—	—%

Crime Prevention

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Appropriation for Contingencies	\$—	\$644	\$940	\$296	46.0%
Gross Expenditures/Appropriations	\$—	\$644	\$940	\$296	46.0%
Total Expenditures/Appropriations	\$—	\$644	\$940	\$296	46.0%
Total Financing Uses	\$—	\$644	\$940	\$296	46.0%
Fines, Forfeitures & Penalties	\$116	\$—	\$180	\$180	—%
Revenue	\$116	\$—	\$180	\$180	—%
Total Revenue	\$116	\$—	\$180	\$180	—%
Fund Balance	\$644	\$644	\$760	\$116	18.0%
Total Use of Fund Balance	\$644	\$644	\$760	\$116	18.0%
Total Financing Sources	\$760	\$644	\$940	\$296	46.0%
Net Cost	\$(760)	\$—	\$—	\$—	—%

Training Fees

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$2,032,386	\$3,066,000	\$3,191,000	\$125,000	4.1%
Appropriation for Contingencies	\$—	\$380,199	\$117,055	\$(263,144)	(69.2)%
Gross Expenditures/Appropriations	\$2,032,386	\$3,446,199	\$3,308,055	\$(138,144)	(4.0)%
Total Expenditures/Appropriations	\$2,032,386	\$3,446,199	\$3,308,055	\$(138,144)	(4.0)%
Total Financing Uses	\$2,032,386	\$3,446,199	\$3,308,055	\$(138,144)	(4.0)%
Charges for Services	\$1,694,242	\$1,000,000	\$1,200,000	\$200,000	20.0%
Revenue	\$1,694,242	\$1,000,000	\$1,200,000	\$200,000	20.0%
Total Revenue	\$1,694,242	\$1,000,000	\$1,200,000	\$200,000	20.0%
Fund Balance	\$2,446,199	\$2,446,199	\$2,108,055	\$(338,144)	(13.8)%
Total Use of Fund Balance	\$2,446,199	\$2,446,199	\$2,108,055	\$(338,144)	(13.8)%
Total Financing Sources	\$4,140,441	\$3,446,199	\$3,308,055	\$(138,144)	(4.0)%
Net Cost	\$(2,108,055)	\$—	\$—	\$—	—%

Vehicle Theft

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$508,170	\$600,550	\$1,046,938	\$446,388	74.3%
Appropriation for Contingencies	\$—	\$934,199	\$723,242	\$(210,957)	(22.6)%
Gross Expenditures/Appropriations	\$508,170	\$1,534,749	\$1,770,180	\$235,431	15.3%
Total Expenditures/Appropriations	\$508,170	\$1,534,749	\$1,770,180	\$235,431	15.3%
Total Financing Uses	\$508,170	\$1,534,749	\$1,770,180	\$235,431	15.3%
Intergovernmental Revenues	\$743,602	\$600,550	\$600,550	\$—	—%
Revenue	\$743,602	\$600,550	\$600,550	\$—	—%
Total Revenue	\$743,602	\$600,550	\$600,550	\$—	—%
Fund Balance	\$934,199	\$934,199	\$1,169,630	\$235,431	25.2%
Total Use of Fund Balance	\$934,199	\$934,199	\$1,169,630	\$235,431	25.2%
Total Financing Sources	\$1,677,801	\$1,534,749	\$1,770,180	\$235,431	15.3%
Net Cost	\$(1,169,630)	\$—	\$—	\$—	—%

Approved Growth Detail for the Program

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

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

Work Release

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$174,540	\$155,000	\$138,000	\$(17,000)	(11.0)%
Appropriation for Contingencies	\$—	\$63,420	\$90,420	\$27,000	42.6%
Gross Expenditures/Appropriations	\$174,540	\$218,420	\$228,420	\$10,000	4.6%
Total Expenditures/Appropriations	\$174,540	\$218,420	\$228,420	\$10,000	4.6%
Total Financing Uses	\$174,540	\$218,420	\$228,420	\$10,000	4.6%
Charges for Services	\$174,540	\$130,000	\$140,000	\$10,000	7.7%
Revenue	\$174,540	\$130,000	\$140,000	\$10,000	7.7%
Total Revenue	\$174,540	\$130,000	\$140,000	\$10,000	7.7%
Fund Balance	\$88,420	\$88,420	\$88,420	\$—	—%
Total Use of Fund Balance	\$88,420	\$88,420	\$88,420	\$—	—%
Total Financing Sources	\$262,960	\$218,420	\$228,420	\$10,000	4.6%
Net Cost	\$(88,420)	\$—	\$—	\$—	—%

SSD DOJ Asset Forfeiture

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
DOJ Asset Forfeiture	\$1,074,230	\$1,423,795	\$478,826	\$(944,969)	(66.4)%
Gross Expenditures/Appropriations	\$1,074,230	\$1,423,795	\$478,826	\$(944,969)	(66.4)%
Total Expenditures/Appropriations	\$1,074,230	\$1,423,795	\$478,826	\$(944,969)	(66.4)%
Total Financing Uses	\$1,074,230	\$1,423,795	\$478,826	\$(944,969)	(66.4)%
Revenue	\$129,261	\$—	\$—	\$—	—%
Total Revenue	\$129,261	\$—	\$—	\$—	—%
Total Use of Fund Balance	\$1,423,795	\$1,423,795	\$478,826	\$(944,969)	(66.4)%
Total Financing Sources	\$1,553,056	\$1,423,795	\$478,826	\$(944,969)	(66.4)%
Net Cost	\$(478,827)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$1,074,230	\$—	\$250,000	\$250,000	—%
Appropriation for Contingencies	\$—	\$1,423,795	\$228,826	\$(1,194,969)	(83.9)%
Gross Expenditures/Appropriations	\$1,074,230	\$1,423,795	\$478,826	\$(944,969)	(66.4)%
Total Expenditures/Appropriations	\$1,074,230	\$1,423,795	\$478,826	\$(944,969)	(66.4)%
Total Financing Uses	\$1,074,230	\$1,423,795	\$478,826	\$(944,969)	(66.4)%
Fines, Forfeitures & Penalties	\$129,261	\$—	\$—	\$—	—%
Revenue	\$129,261	\$—	\$—	\$—	—%
Total Revenue	\$129,261	\$—	\$—	\$—	—%
Fund Balance	\$1,423,795	\$1,423,795	\$478,826	\$(944,969)	(66.4)%
Total Use of Fund Balance	\$1,423,795	\$1,423,795	\$478,826	\$(944,969)	(66.4)%
Total Financing Sources	\$1,553,056	\$1,423,795	\$478,826	\$(944,969)	(66.4)%
Net Cost	\$(478,827)	\$—	\$—	\$—	—%

Jail Industries

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Jail Industry	\$249,688	\$382,663	\$408,167	\$25,504	6.7%
Gross Expenditures/Appropriations	\$249,688	\$382,663	\$408,167	\$25,504	6.7%
Total Expenditures/Appropriations	\$249,688	\$382,663	\$408,167	\$25,504	6.7%
Total Financing Uses	\$249,688	\$382,663	\$408,167	\$25,504	6.7%
Revenue	\$249,688	\$280,526	\$306,030	\$25,504	9.1%
Total Revenue	\$249,688	\$280,526	\$306,030	\$25,504	9.1%
Total Use of Fund Balance	\$102,137	\$102,137	\$102,137	\$—	—%
Total Financing Sources	\$351,825	\$382,663	\$408,167	\$25,504	6.7%
Net Cost	\$(102,137)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$232,256	\$269,520	\$269,520	\$—	—%
Other Charges	\$17,432	\$17,432	\$17,297	\$(135)	(0.8)%
Appropriation for Contingencies	\$—	\$95,711	\$121,350	\$25,639	26.8%
Gross Expenditures/Appropriations	\$249,688	\$382,663	\$408,167	\$25,504	6.7%
Total Expenditures/Appropriations	\$249,688	\$382,663	\$408,167	\$25,504	6.7%
Total Financing Uses	\$249,688	\$382,663	\$408,167	\$25,504	6.7%
Taxes	\$16,602	\$13,920	\$13,920	\$—	—%
Revenue from Use Of Money & Property	\$15,208	\$1,200	\$—	\$(1,200)	(100.0)%
Charges for Services	\$224,972	\$214,000	\$214,000	\$—	—%
Miscellaneous Revenues	\$(7,252)	\$51,406	\$78,110	\$26,704	51.9%
Other Financing Sources	\$158	\$—	\$—	\$—	—%
Revenue	\$249,688	\$280,526	\$306,030	\$25,504	9.1%
Total Revenue	\$249,688	\$280,526	\$306,030	\$25,504	9.1%
Fund Balance	\$102,137	\$102,137	\$102,137	\$—	—%
Total Use of Fund Balance	\$102,137	\$102,137	\$102,137	\$—	—%
Total Financing Sources	\$351,825	\$382,663	\$408,167	\$25,504	6.7%
Net Cost	\$(102,137)	\$—	\$—	\$—	—%

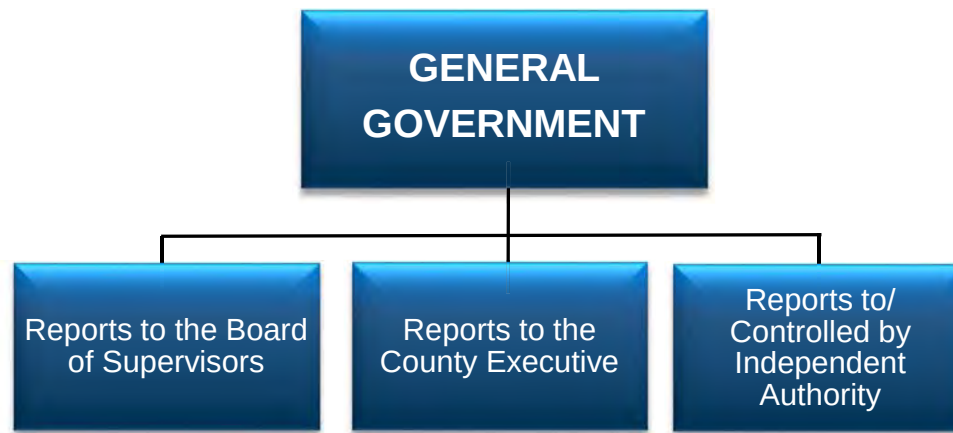


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Agency Structure



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

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

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

Reports to/controlled by Independent Authority – Civil Service Commission

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5980000	Appropriation For Contingency	\$8,657,810	\$8,657,810	\$8,657,810	—
001A	4210000	Civil Service Commission	\$570,114	\$570,114	\$510,114	2.0
001A	4010000	Clerk of the Board	\$5,009,554	\$4,560,492	\$2,967,439	20.0
001A	4810000	County Counsel	\$24,373,923	\$7,700,179	\$3,621,664	78.5
001A	5730000	County Executive Cabinet	\$27,243,048	\$7,123,108	\$1,370,026	52.0
001A	5110000	Financing-Transfers/Reimbursement	\$18,946,138	\$18,946,138	\$21,471,431	—
001A	5770000	Non-Departmental Costs/General Fund	\$25,714,201	\$25,714,201	\$25,520,883	—
001A	5700000	Non-Departmental Revenues/General Fund	\$—	\$—	\$(944,908,497)	—
General Fund Total			\$110,514,788	\$73,272,042	\$(880,789,130)	152.5

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001F	5060000	Community Investment Program	\$—	\$—	\$—	—
001G	5790000	Neighborhood Revitalization	\$1,299,732	\$1,299,732	\$—	—
001J	7460000	Public Safety Sales Tax	\$175,204,175	\$175,204,175	\$—	—
001K	7480000	1991 Realignment	\$432,130,379	\$432,130,379	\$—	—
001M	7440000	2011 Realignment	\$424,806,160	\$424,806,160	\$—	—
015A	4060000	Transient-Occupancy Tax	\$5,216,438	\$5,216,438	\$—	—
016A	5940000	Teeter Plan	\$53,435,156	\$53,435,156	\$—	—
030A	9030000	Interagency Procurement	\$—	\$—	\$—	—
101A	3070000	Antelope Public Facilities Financing Plan	\$6,737,587	\$6,737,587	\$—	—
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	\$5,183,518	\$5,183,518	\$—	—
107A	3090000	Laguna Community Facilities District	\$288,618	\$288,618	\$—	—
108A	2840000	Vineyard Public Facilities Financing Plan	\$17,630,756	\$17,630,756	\$—	—
118A	1182880	Florin Road Capital Project	\$479,916	\$479,916	\$—	—
130A	1300000	Laguna Stonelake CFD	\$310,325	\$310,325	\$—	—
131A	1310000	Park Meadows CFD-Bond Proceeds	\$231,170	\$231,170	\$—	—
132A	1320000	Mather Landscape Maint CFD	\$318,436	\$318,436	\$—	—
136A	1360000	Mather PFFP	\$879,256	\$879,256	\$—	—
139A	1390000	Metro Air Park 2001 CFD 2000-1	\$41,224,578	\$41,224,578	\$—	—
140A	1400000	McClellan CFD 2004-1	\$1,014,296	\$1,014,296	\$—	—
142A	1420000	Metro Air Park Services Tax	\$1,399,978	\$1,399,978	\$—	—
143A	1430000	North Vineyard Station Specific Plan	\$6,015,704	\$6,015,704	\$—	—
144A	1440000	North Vineyard Station CFDs	\$5,756,247	\$5,756,247	\$—	—
145A	1450000	Florin Vineyard Comm Plan	\$9,737,368	\$9,737,368	\$—	—
146A	1460000	Metro Air Park Impact Fees	\$32,604,247	\$32,604,247	\$—	—
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	\$793,245	\$793,245	\$—	—
160A	1600000	Countywide Library Facilities	\$8,567,114	\$8,567,114	\$—	—
257C	2857000	CSA No. 10	\$764,967	\$764,967	\$—	—
277A	9277000	Fixed Asset Revolving	\$—	\$—	\$—	—
280A	9280000	Juvenile Courthouse Project-Debt Service	\$2,658,316	\$2,658,316	\$—	—
282A	9282000	2004 Pension Obligation Bond-Debt Service	\$130,489,874	\$130,489,874	\$—	—
284A	9284000	Tobacco Litigation Settlement-Capital Projects	\$—	\$—	\$—	—
301A	3011000	2020 Refunding COPs-Debt Service	\$4,050,495	\$4,050,495	\$—	—
307A	9307001	2018 Refunding COPs-Debt Service	\$10,436,621	\$10,436,621	\$—	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
313A	9313000	Pension Obligation Bond-Debt Service	\$—	\$—	\$—	—
Non-General Fund Total			\$1,379,664,672	\$1,379,664,672	\$—	—
Grand Total			\$1,490,179,460	\$1,452,936,714	\$(880,789,130)	152.5

1991 Realignment

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
CalWORKs-Related	\$183,349,836	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Mental Health	\$66,719,969	\$58,293,345	\$75,787,977	\$17,494,632	30.0%
Public Health	\$19,618,492	\$19,333,372	\$20,038,101	\$704,729	3.6%
Social Services	\$157,587,145	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Gross Expenditures/Appropriations	\$427,275,442	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Total Expenditures/Appropriations	\$427,275,442	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Provision for Reserves	\$14,258,267	\$14,258,267	\$3,015,334	\$(11,242,933)	(78.9)%
Total Financing Uses	\$441,533,709	\$425,887,028	\$435,145,713	\$9,258,685	2.2%
Revenue	\$410,082,317	\$364,983,772	\$387,122,270	\$22,138,498	6.1%
Total Revenue	\$410,082,317	\$364,983,772	\$387,122,270	\$22,138,498	6.1%
Total Use of Fund Balance	\$67,984,546	\$60,903,256	\$48,023,443	\$(12,879,813)	(21.1)%
Total Financing Sources	\$478,066,863	\$425,887,028	\$435,145,713	\$9,258,685	2.2%
Net Cost	\$(36,533,154)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$427,275,442	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Gross Expenditures/Appropriations	\$427,275,442	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Total Expenditures/Appropriations	\$427,275,442	\$411,628,761	\$432,130,379	\$20,501,618	5.0%
Provision for Reserves	\$14,258,267	\$14,258,267	\$3,015,334	\$(11,242,933)	(78.9)%
Total Financing Uses	\$441,533,709	\$425,887,028	\$435,145,713	\$9,258,685	2.2%
Intergovernmental Revenues	\$410,082,317	\$364,983,772	\$387,122,270	\$22,138,498	6.1%
Revenue	\$410,082,317	\$364,983,772	\$387,122,270	\$22,138,498	6.1%
Total Revenue	\$410,082,317	\$364,983,772	\$387,122,270	\$22,138,498	6.1%
Reserve Release	\$13,750,184	\$6,668,894	\$11,490,290	\$4,821,396	72.3%
Fund Balance	\$54,234,362	\$54,234,362	\$36,533,153	\$(17,701,209)	(32.6)%
Total Use of Fund Balance	\$67,984,546	\$60,903,256	\$48,023,443	\$(12,879,813)	(21.1)%
Total Financing Sources	\$478,066,863	\$425,887,028	\$435,145,713	\$9,258,685	2.2%
Net Cost	\$(36,533,154)	\$—	\$—	\$—	—%

1991 Realignment Allocations

	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget
CalWORKs Maintenance of Effort		
Human Assistance-Aid Payments	\$69,318,226	\$75,764,711
CalWORKs Maintenance of Effort Total	\$69,318,226	\$75,764,711
Child Poverty And Family Supplemental Support		
Human Assistance-Aid Payments	\$68,419,322	\$79,954,646
Child Poverty And Family Supplemental Support Total	\$68,419,322	\$79,954,646
Family Support		
Human Assistance-Aid Payments	\$38,583,765	\$38,583,765
Family Support Total	\$38,583,765	\$38,583,765
Mental Health		
Child, Family and Adult Services	\$2,400,561	\$2,400,561
Correctional Health Services	\$6,649,002	\$16,949,002
Health Services	\$49,243,782	\$56,438,414
Juvenile Medical Services	\$0	\$0
Mental Health Total	\$58,293,345	\$75,787,977
Public Health		
Correctional Health Services	\$2,176,442	\$2,222,993
Health - Medical Treatment Payments	\$1,992,208	\$783,432
Health Services	\$15,164,722	\$17,031,676
Public Health Total	\$19,333,372	\$20,038,101
Social Services		
Child, Family and Adult Services	\$24,833,437	\$22,334,901
Health Services	\$1,450,511	\$1,304,573
Homeless Services and Housing	\$1,838,586	\$1,838,586
Human Assistance-Administration	\$16,481,451	\$14,823,223
Human Assistance-Aid Payments	\$13,452,706	\$12,099,206
IHSS Provider Payments	\$99,624,040	\$89,600,690
Social Services Total	\$157,680,731	\$142,001,179
1991 Realignment Total	\$411,628,761	\$432,130,379

CalWORKS-Related

Program Overview

CalWORKs-Related funding categories include the following:

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$183,349,836	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Gross Expenditures/Appropriations	\$183,349,836	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Total Expenditures/Appropriations	\$183,349,836	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Total Financing Uses	\$183,349,836	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Intergovernmental Revenues	\$183,349,836	\$142,897,079	\$160,878,888	\$17,981,809	12.6%
Revenue	\$183,349,836	\$142,897,079	\$160,878,888	\$17,981,809	12.6%
Total Revenue	\$183,349,836	\$142,897,079	\$160,878,888	\$17,981,809	12.6%
Fund Balance	\$33,424,234	\$33,424,234	\$33,424,234	\$—	—%
Total Use of Fund Balance	\$33,424,234	\$33,424,234	\$33,424,234	\$—	—%
Total Financing Sources	\$216,774,070	\$176,321,313	\$194,303,122	\$17,981,809	10.2%
Net Cost	\$(33,424,234)	\$—	\$—	\$—	—%

Mental Health

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$66,719,969	\$58,293,345	\$75,787,977	\$17,494,632	30.0%
Gross Expenditures/Appropriations	\$66,719,969	\$58,293,345	\$75,787,977	\$17,494,632	30.0%
Total Expenditures/Appropriations	\$66,719,969	\$58,293,345	\$75,787,977	\$17,494,632	30.0%
Provision for Reserves	\$12,768,375	\$12,768,375	\$—	\$(12,768,375)	(100.0)%
Total Financing Uses	\$79,488,344	\$71,061,720	\$75,787,977	\$4,726,257	6.7%
Intergovernmental Revenues	\$70,324,882	\$66,578,871	\$71,523,480	\$4,944,609	7.4%
Revenue	\$70,324,882	\$66,578,871	\$71,523,480	\$4,944,609	7.4%
Total Revenue	\$70,324,882	\$66,578,871	\$71,523,480	\$4,944,609	7.4%
Reserve Release	\$4,680,613	\$—	\$4,264,497	\$4,264,497	—%
Fund Balance	\$4,482,849	\$4,482,849	\$—	\$(4,482,849)	(100.0)%
Total Use of Fund Balance	\$9,163,462	\$4,482,849	\$4,264,497	\$(218,352)	(4.9)%
Total Financing Sources	\$79,488,344	\$71,061,720	\$75,787,977	\$4,726,257	6.7%
Net Cost	\$—	\$—	\$—	\$—	—%

Public Health

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$19,618,492	\$19,333,372	\$20,038,101	\$704,729	3.6%
Gross Expenditures/Appropriations	\$19,618,492	\$19,333,372	\$20,038,101	\$704,729	3.6%
Total Expenditures/Appropriations	\$19,618,492	\$19,333,372	\$20,038,101	\$704,729	3.6%
Provision for Reserves	\$1,489,892	\$1,489,892	\$2,327,652	\$837,760	56.2%
Total Financing Uses	\$21,108,384	\$20,823,264	\$22,365,753	\$1,542,489	7.4%
Intergovernmental Revenues	\$20,501,440	\$17,888,668	\$18,301,086	\$412,418	2.3%
Revenue	\$20,501,440	\$17,888,668	\$18,301,086	\$412,418	2.3%
Total Revenue	\$20,501,440	\$17,888,668	\$18,301,086	\$412,418	2.3%
Reserve Release	\$—	\$—	\$1,737,016	\$1,737,016	—%
Fund Balance	\$2,934,596	\$2,934,596	\$2,327,651	\$(606,945)	(20.7)%
Total Use of Fund Balance	\$2,934,596	\$2,934,596	\$4,064,667	\$1,130,071	38.5%
Total Financing Sources	\$23,436,036	\$20,823,264	\$22,365,753	\$1,542,489	7.4%
Net Cost	\$(2,327,652)	\$—	\$—	\$—	—%

Social Services

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$157,587,145	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Gross Expenditures/Appropriations	\$157,587,145	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Total Expenditures/Appropriations	\$157,587,145	\$157,680,731	\$142,001,179	\$(15,679,552)	(9.9)%
Provision for Reserves	\$—	\$—	\$687,682	\$687,682	—%
Total Financing Uses	\$157,587,145	\$157,680,731	\$142,688,861	\$(14,991,870)	(9.5)%
Intergovernmental Revenues	\$135,906,159	\$137,619,154	\$136,418,816	\$(1,200,338)	(0.9)%
Revenue	\$135,906,159	\$137,619,154	\$136,418,816	\$(1,200,338)	(0.9)%
Total Revenue	\$135,906,159	\$137,619,154	\$136,418,816	\$(1,200,338)	(0.9)%
Reserve Release	\$9,069,571	\$6,668,894	\$5,488,777	\$(1,180,117)	(17.7)%
Fund Balance	\$13,392,683	\$13,392,683	\$781,268	\$(12,611,415)	(94.2)%
Total Use of Fund Balance	\$22,462,254	\$20,061,577	\$6,270,045	\$(13,791,532)	(68.7)%
Total Financing Sources	\$158,368,413	\$157,680,731	\$142,688,861	\$(14,991,870)	(9.5)%
Net Cost	\$(781,268)	\$—	\$—	\$—	—%

2011 Realignment

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Behavioral Health	\$118,064,289	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Community Corrections (AB 109)	\$76,552,744	\$76,552,744	\$78,069,110	\$1,516,366	2.0%
Community Corrections Planning	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Local Innovation	\$—	\$1,330,000	\$—	\$(1,330,000)	(100.0)%
Other Law Enforcement/Public Safety	\$79,818,944	\$77,744,709	\$79,987,050	\$2,242,341	2.9%
Protective Services	\$158,778,942	\$159,228,034	\$157,507,312	\$(1,720,722)	(1.1)%
Gross Expenditures/Appropriations	\$433,416,237	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Total Expenditures/Appropriations	\$433,416,237	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Provision for Reserves	\$5,345,549	\$5,345,549	\$5,205,034	\$(140,515)	(2.6)%
Total Financing Uses	\$438,761,786	\$446,893,267	\$430,011,194	\$(16,882,073)	(3.8)%
Revenue	\$410,595,688	\$414,535,297	\$417,155,114	\$2,619,817	0.6%
Total Revenue	\$410,595,688	\$414,535,297	\$417,155,114	\$2,619,817	0.6%
Total Use of Fund Balance	\$32,645,726	\$32,357,970	\$12,856,080	\$(19,501,890)	(60.3)%
Total Financing Sources	\$443,241,414	\$446,893,267	\$430,011,194	\$(16,882,073)	(3.8)%
Net Cost	\$(4,479,627)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$433,416,237	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Gross Expenditures/Appropriations	\$433,416,237	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Total Expenditures/Appropriations	\$433,416,237	\$441,547,718	\$424,806,160	\$(16,741,558)	(3.8)%
Provision for Reserves	\$5,345,549	\$5,345,549	\$5,205,034	\$(140,515)	(2.6)%
Total Financing Uses	\$438,761,786	\$446,893,267	\$430,011,194	\$(16,882,073)	(3.8)%
Intergovernmental Revenues	\$410,595,688	\$414,535,297	\$417,155,114	\$2,619,817	0.6%
Revenue	\$410,595,688	\$414,535,297	\$417,155,114	\$2,619,817	0.6%
Total Revenue	\$410,595,688	\$414,535,297	\$417,155,114	\$2,619,817	0.6%
Reserve Release	\$20,920,258	\$20,632,502	\$8,376,451	\$(12,256,051)	(59.4)%
Fund Balance	\$11,725,468	\$11,725,468	\$4,479,629	\$(7,245,839)	(61.8)%
Total Use of Fund Balance	\$32,645,726	\$32,357,970	\$12,856,080	\$(19,501,890)	(60.3)%
Total Financing Sources	\$443,241,414	\$446,893,267	\$430,011,194	\$(16,882,073)	(3.8)%
Net Cost	\$(4,479,627)	\$—	\$—	\$—	—%

2011 Realignment Allocations

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

Behavioral Health

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$118,064,289	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Gross Expenditures/Appropriations	\$118,064,289	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Total Expenditures/Appropriations	\$118,064,289	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Total Financing Uses	\$118,064,289	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Intergovernmental Revenues	\$100,569,658	\$108,996,283	\$108,996,281	\$(2)	—%
Revenue	\$100,569,658	\$108,996,283	\$108,996,281	\$(2)	—%
Total Revenue	\$100,569,658	\$108,996,283	\$108,996,281	\$(2)	—%
Reserve Release	\$17,494,630	\$17,494,630	\$—	\$(17,494,630)	(100.0)%
Total Use of Fund Balance	\$17,494,630	\$17,494,630	\$—	\$(17,494,630)	(100.0)%
Total Financing Sources	\$118,064,288	\$126,490,913	\$108,996,281	\$(17,494,632)	(13.8)%
Net Cost	\$1	\$—	\$—	\$—	—%

Community Corrections (AB 109)

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$76,552,744	\$76,552,744	\$78,069,110	\$1,516,366	2.0%
Gross Expenditures/Appropriations	\$76,552,744	\$76,552,744	\$78,069,110	\$1,516,366	2.0%
Total Expenditures/Appropriations	\$76,552,744	\$76,552,744	\$78,069,110	\$1,516,366	2.0%
Provision for Reserves	\$1,738,925	\$1,738,925	\$—	\$(1,738,925)	(100.0)%
Total Financing Uses	\$78,291,669	\$78,291,669	\$78,069,110	\$(222,559)	(0.3)%
Intergovernmental Revenues	\$73,558,016	\$73,745,410	\$73,550,537	\$(194,873)	(0.3)%
Revenue	\$73,558,016	\$73,745,410	\$73,550,537	\$(194,873)	(0.3)%
Total Revenue	\$73,558,016	\$73,745,410	\$73,550,537	\$(194,873)	(0.3)%
Reserve Release	\$187,394	\$—	\$4,518,573	\$4,518,573	—%
Fund Balance	\$4,546,259	\$4,546,259	\$—	\$(4,546,259)	(100.0)%
Total Use of Fund Balance	\$4,733,653	\$4,546,259	\$4,518,573	\$(27,686)	(0.6)%
Total Financing Sources	\$78,291,669	\$78,291,669	\$78,069,110	\$(222,559)	(0.3)%
Net Cost	\$ (0)	\$—	\$—	\$—	—%

Community Corrections Planning

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Gross Expenditures/Appropriations	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Total Expenditures/Appropriations	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Total Financing Uses	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Reserve Release	\$194,311	\$194,311	\$246,407	\$52,096	26.8%
Fund Balance	\$7,007	\$7,007	\$—	\$(7,007)	(100.0)%
Total Use of Fund Balance	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Total Financing Sources	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Net Cost	\$—	\$—	\$—	\$—	—%

Local Innovation

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$—	\$1,330,000	\$—	\$(1,330,000)	(100.0)%
Gross Expenditures/Appropriations	\$—	\$1,330,000	\$—	\$(1,330,000)	(100.0)%
Total Expenditures/Appropriations	\$—	\$1,330,000	\$—	\$(1,330,000)	(100.0)%
Provision for Reserves	\$132,687	\$132,687	\$1,330,000	\$1,197,313	902.4%
Total Financing Uses	\$132,687	\$1,462,687	\$1,330,000	\$(132,687)	(9.1)%
Fund Balance	\$1,462,687	\$1,462,687	\$1,330,000	\$(132,687)	(9.1)%
Total Use of Fund Balance	\$1,462,687	\$1,462,687	\$1,330,000	\$(132,687)	(9.1)%
Total Financing Sources	\$1,462,687	\$1,462,687	\$1,330,000	\$(132,687)	(9.1)%
Net Cost	\$(1,330,000)	\$—	\$—	\$—	—%

Other Law Enforcement/Public Safety

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$79,818,944	\$77,744,709	\$79,987,050	\$2,242,341	2.9%
Gross Expenditures/Appropriations	\$79,818,944	\$77,744,709	\$79,987,050	\$2,242,341	2.9%
Total Expenditures/Appropriations	\$79,818,944	\$77,744,709	\$79,987,050	\$2,242,341	2.9%
Provision for Reserves	\$3,439,404	\$3,439,404	\$3,733,908	\$294,504	8.6%
Total Financing Uses	\$83,258,348	\$81,184,113	\$83,720,958	\$2,536,845	3.1%
Intergovernmental Revenues	\$79,161,076	\$74,085,918	\$77,100,984	\$3,015,066	4.1%
Revenue	\$79,161,076	\$74,085,918	\$77,100,984	\$3,015,066	4.1%
Total Revenue	\$79,161,076	\$74,085,918	\$77,100,984	\$3,015,066	4.1%
Reserve Release	\$2,951,140	\$2,943,561	\$3,611,471	\$667,910	22.7%
Fund Balance	\$4,154,634	\$4,154,634	\$3,008,503	\$(1,146,131)	(27.6)%
Total Use of Fund Balance	\$7,105,774	\$7,098,195	\$6,619,974	\$(478,221)	(6.7)%
Total Financing Sources	\$86,266,850	\$81,184,113	\$83,720,958	\$2,536,845	3.1%
Net Cost	\$(3,008,502)	\$—	\$—	\$—	—%

Protective Services

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$158,778,942	\$159,228,034	\$157,507,312	\$(1,720,722)	(1.1)%
Gross Expenditures/Appropriations	\$158,778,942	\$159,228,034	\$157,507,312	\$(1,720,722)	(1.1)%
Total Expenditures/Appropriations	\$158,778,942	\$159,228,034	\$157,507,312	\$(1,720,722)	(1.1)%
Provision for Reserves	\$34,533	\$34,533	\$141,126	\$106,593	308.7%
Total Financing Uses	\$158,813,475	\$159,262,567	\$157,648,438	\$(1,614,129)	(1.0)%
Intergovernmental Revenues	\$157,306,937	\$157,707,686	\$157,507,312	\$(200,374)	(0.1)%
Revenue	\$157,306,937	\$157,707,686	\$157,507,312	\$(200,374)	(0.1)%
Total Revenue	\$157,306,937	\$157,707,686	\$157,507,312	\$(200,374)	(0.1)%
Reserve Release	\$92,783	\$—	\$—	\$—	—%
Fund Balance	\$1,554,881	\$1,554,881	\$141,126	\$(1,413,755)	(90.9)%
Total Use of Fund Balance	\$1,647,664	\$1,554,881	\$141,126	\$(1,413,755)	(90.9)%
Total Financing Sources	\$158,954,601	\$159,262,567	\$157,648,438	\$(1,614,129)	(1.0)%
Net Cost	\$(141,126)	\$—	\$—	\$—	—%

Appropriation For Contingency

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

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

Budget Unit – Budget by Object

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

Civil Service Commission

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Civil Service Commission	\$497,179	\$549,983	\$570,114	\$20,131	3.7%
Gross Expenditures/Appropriations	\$497,179	\$549,983	\$570,114	\$20,131	3.7%
Total Expenditures/Appropriations	\$497,179	\$549,983	\$570,114	\$20,131	3.7%
Revenue	\$20,912	\$60,000	\$60,000	\$—	—%
Total Revenue	\$20,912	\$60,000	\$60,000	\$—	—%
Net Cost	\$476,268	\$489,983	\$510,114	\$20,131	4.1%
Positions	2.0	2.0	2.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$407,080	\$397,600	\$414,405	\$16,805	4.2%
Services & Supplies	\$81,625	\$137,479	\$140,849	\$3,370	2.5%
Intrafund Charges	\$8,474	\$14,904	\$14,860	\$(44)	(0.3)%
Gross Expenditures/Appropriations	\$497,179	\$549,983	\$570,114	\$20,131	3.7%
Total Expenditures/Appropriations	\$497,179	\$549,983	\$570,114	\$20,131	3.7%
Miscellaneous Revenues	\$20,912	\$60,000	\$60,000	\$—	—%
Revenue	\$20,912	\$60,000	\$60,000	\$—	—%
Total Revenue	\$20,912	\$60,000	\$60,000	\$—	—%
Net Cost	\$476,268	\$489,983	\$510,114	\$20,131	4.1%
Positions	2.0	2.0	2.0	—	—%

Clerk of the Board

Budget Unit Functions & Responsibilities

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

- Assessment Appeals
- Clerk of the Board
- Planning Commission

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Assessment Appeals	\$148,052	\$152,193	\$158,693	\$6,500	4.3%
Clerk of the Board	\$4,078,315	\$4,779,053	\$4,708,400	\$(70,653)	(1.5)%
Planning Commission	\$137,520	\$151,901	\$142,461	\$(9,440)	(6.2)%
Gross Expenditures/Appropriations	\$4,363,887	\$5,083,147	\$5,009,554	\$(73,593)	(1.4)%
Total Intrafund Reimbursements	\$(433,062)	\$(410,188)	\$(449,062)	\$(38,874)	9.5%
Total Expenditures/Appropriations	\$3,930,825	\$4,672,959	\$4,560,492	\$(112,467)	(2.4)%
Revenue	\$1,073,516	\$1,724,849	\$1,593,053	\$(131,796)	(7.6)%
Total Revenue	\$1,073,516	\$1,724,849	\$1,593,053	\$(131,796)	(7.6)%
Net Cost	\$2,857,309	\$2,948,110	\$2,967,439	\$19,329	0.7%
Positions	20.0	20.0	20.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,647,468	\$2,708,822	\$2,875,467	\$166,645	6.2%
Services & Supplies	\$1,531,843	\$1,032,377	\$1,095,324	\$62,947	6.1%
Equipment	\$72,123	\$1,226,988	\$952,725	\$(274,263)	(22.4)%
Intrafund Charges	\$112,453	\$114,960	\$86,038	\$(28,922)	(25.2)%
Gross Expenditures/Appropriations	\$4,363,887	\$5,083,147	\$5,009,554	\$(73,593)	(1.4)%
Other Intrafund Reimbursements	\$(433,062)	\$(410,188)	\$(449,062)	\$(38,874)	9.5%
Total Intrafund Reimbursements	\$(433,062)	\$(410,188)	\$(449,062)	\$(38,874)	9.5%
Total Expenditures/Appropriations	\$3,930,825	\$4,672,959	\$4,560,492	\$(112,467)	(2.4)%
Licenses, Permits & Franchises	\$34,556	\$56,000	\$56,000	\$—	—%
Charges for Services	\$266,867	\$162,993	\$264,699	\$101,706	62.4%
Miscellaneous Revenues	\$772,092	\$1,505,856	\$1,272,354	\$(233,502)	(15.5)%
Revenue	\$1,073,516	\$1,724,849	\$1,593,053	\$(131,796)	(7.6)%
Total Revenue	\$1,073,516	\$1,724,849	\$1,593,053	\$(131,796)	(7.6)%
Net Cost	\$2,857,309	\$2,948,110	\$2,967,439	\$19,329	0.7%
Positions	20.0	20.0	20.0	—	—%

Summary of Approved Growth by Program

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

Assessment Appeals

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$146,026	\$146,543	\$152,043	\$5,500	3.8%
Services & Supplies	\$2,026	\$5,650	\$6,650	\$1,000	17.7%
Gross Expenditures/Appropriations	\$148,052	\$152,193	\$158,693	\$6,500	4.3%
Other Intrafund Reimbursements	\$(51,686)	\$(28,812)	\$(51,686)	\$(22,874)	79.4%
Total Intrafund Reimbursements	\$(51,686)	\$(28,812)	\$(51,686)	\$(22,874)	79.4%
Total Expenditures/Appropriations	\$96,366	\$123,381	\$107,007	\$(16,374)	(13.3)%
Charges for Services	\$—	\$750	\$750	\$—	—%
Miscellaneous Revenues	\$169,247	\$105,278	\$162,406	\$57,128	54.3%
Revenue	\$169,247	\$106,028	\$163,156	\$57,128	53.9%
Total Revenue	\$169,247	\$106,028	\$163,156	\$57,128	53.9%
Net Cost	\$(72,880)	\$17,353	\$(56,149)	\$(73,502)	(423.6)%
Positions	1.0	1.0	1.0	—	—%

Clerk of the Board

Program Overview

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

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,399,683	\$2,442,578	\$2,613,163	\$170,585	7.0%
Services & Supplies	\$1,494,055	\$994,527	\$1,056,474	\$61,947	6.2%
Equipment	\$72,123	\$1,226,988	\$952,725	\$(274,263)	(22.4)%
Intrafund Charges	\$112,453	\$114,960	\$86,038	\$(28,922)	(25.2)%
Gross Expenditures/Appropriations	\$4,078,315	\$4,779,053	\$4,708,400	\$(70,653)	(1.5)%
Other Intrafund Reimbursements	\$(381,376)	\$(381,376)	\$(397,376)	\$(16,000)	4.2%
Total Intrafund Reimbursements	\$(381,376)	\$(381,376)	\$(397,376)	\$(16,000)	4.2%
Total Expenditures/Appropriations	\$3,696,939	\$4,397,677	\$4,311,024	\$(86,653)	(2.0)%
Licenses, Permits & Franchises	\$20,575	\$26,000	\$26,000	\$—	—%
Charges for Services	\$266,867	\$162,193	\$263,899	\$101,706	62.7%
Miscellaneous Revenues	\$602,846	\$1,400,578	\$1,109,948	\$(290,630)	(20.8)%
Revenue	\$890,288	\$1,588,771	\$1,399,847	\$(188,924)	(11.9)%
Total Revenue	\$890,288	\$1,588,771	\$1,399,847	\$(188,924)	(11.9)%
Net Cost	\$2,806,651	\$2,808,906	\$2,911,177	\$102,271	3.6%
Positions	19.0	18.0	18.0	—	—%

Approved Growth Detail for the Program

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

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

Planning Commission

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$101,759	\$119,701	\$110,261	\$(9,440)	(7.9)%
Services & Supplies	\$35,762	\$32,200	\$32,200	\$—	—%
Gross Expenditures/Appropriations	\$137,520	\$151,901	\$142,461	\$(9,440)	(6.2)%
Total Expenditures/Appropriations	\$137,520	\$151,901	\$142,461	\$(9,440)	(6.2)%
Licenses, Permits & Franchises	\$13,981	\$30,000	\$30,000	\$—	—%
Charges for Services	\$—	\$50	\$50	\$—	—%
Revenue	\$13,981	\$30,050	\$30,050	\$—	—%
Total Revenue	\$13,981	\$30,050	\$30,050	\$—	—%
Net Cost	\$123,539	\$121,851	\$112,411	\$(9,440)	(7.7)%
Positions	—	1.0	1.0	—	—%

Community Investment Program

Budget Unit Functions & Responsibilities

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

- Community Investment Program
- Remaining Tobacco Litigation Settlement Allocation

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

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Community Investment Program	\$108,649	\$46,321	\$—	\$(46,321)	(100.0)%
Remaining Tobacco Litigation Settlement Allocation	\$23,127	\$19,222	\$—	\$(19,222)	(100.0)%
Gross Expenditures/Appropriations	\$131,777	\$65,543	\$—	\$(65,543)	(100.0)%
Total Expenditures/Appropriations	\$131,777	\$65,543	\$—	\$(65,543)	(100.0)%
Total Financing Uses	\$131,777	\$65,543	\$—	\$(65,543)	(100.0)%
Revenue	\$66,234	\$—	\$—	\$—	—%
Total Revenue	\$66,234	\$—	\$—	\$—	—%
Total Use of Fund Balance	\$65,543	\$65,543	\$—	\$(65,543)	(100.0)%
Total Financing Sources	\$131,777	\$65,543	\$—	\$(65,543)	(100.0)%
Net Cost	\$—	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$—	\$65,543	\$—	\$(65,543)	(100.0)%
Interfund Charges	\$131,777	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$131,777	\$65,543	\$—	\$(65,543)	(100.0)%
Total Expenditures/Appropriations	\$131,777	\$65,543	\$—	\$(65,543)	(100.0)%
Total Financing Uses	\$131,777	\$65,543	\$—	\$(65,543)	(100.0)%
Revenue from Use Of Money & Property	\$66,234	\$—	\$—	\$—	—%
Revenue	\$66,234	\$—	\$—	\$—	—%
Total Revenue	\$66,234	\$—	\$—	\$—	—%
Fund Balance	\$65,543	\$65,543	\$—	\$(65,543)	(100.0)%
Total Use of Fund Balance	\$65,543	\$65,543	\$—	\$(65,543)	(100.0)%
Total Financing Sources	\$131,777	\$65,543	\$—	\$(65,543)	(100.0)%
Net Cost	\$—	\$—	\$—	\$—	—%

Community Investment Program

Program Overview

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

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

FOR INFORMATION ONLY

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$—	\$46,321	\$—	\$(46,321)	(100.0)%
Interfund Charges	\$108,649	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$108,649	\$46,321	\$—	\$(46,321)	(100.0)%
Total Expenditures/Appropriations	\$108,649	\$46,321	\$—	\$(46,321)	(100.0)%
Total Financing Uses	\$108,649	\$46,321	\$—	\$(46,321)	(100.0)%
Revenue from Use Of Money & Property	\$66,250	\$—	\$—	\$—	—%
Revenue	\$66,250	\$—	\$—	\$—	—%
Total Revenue	\$66,250	\$—	\$—	\$—	—%
Fund Balance	\$46,321	\$46,321	\$—	\$(46,321)	(100.0)%
Total Use of Fund Balance	\$46,321	\$46,321	\$—	\$(46,321)	(100.0)%
Total Financing Sources	\$112,571	\$46,321	\$—	\$(46,321)	(100.0)%
Net Cost	\$(3,921)	\$—	\$—	\$—	—%

Remaining Tobacco Litigation Settlement Allocation

Program Overview

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

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

FOR INFORMATION ONLY

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$—	\$19,222	\$—	\$(19,222)	(100.0)%
Interfund Charges	\$23,127	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$23,127	\$19,222	\$—	\$(19,222)	(100.0)%
Total Expenditures/Appropriations	\$23,127	\$19,222	\$—	\$(19,222)	(100.0)%
Total Financing Uses	\$23,127	\$19,222	\$—	\$(19,222)	(100.0)%
Revenue from Use Of Money & Property	\$(16)	\$—	\$—	\$—	—%
Revenue	\$(16)	\$—	\$—	\$—	—%
Total Revenue	\$(16)	\$—	\$—	\$—	—%
Fund Balance	\$19,222	\$19,222	\$—	\$(19,222)	(100.0)%
Total Use of Fund Balance	\$19,222	\$19,222	\$—	\$(19,222)	(100.0)%
Total Financing Sources	\$19,206	\$19,222	\$—	\$(19,222)	(100.0)%
Net Cost	\$3,921	\$—	\$—	\$—	—%

County Counsel

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
County Counsel	\$23,268,843	\$23,750,975	\$24,373,923	\$622,948	2.6%
Gross Expenditures/Appropriations	\$23,268,843	\$23,750,975	\$24,373,923	\$622,948	2.6%
Total Intrafund Reimbursements	\$(15,520,090)	\$(15,861,106)	\$(16,673,744)	\$(812,638)	5.1%
Total Expenditures/Appropriations	\$7,748,753	\$7,889,869	\$7,700,179	\$(189,690)	(2.4)%
Revenue	\$3,718,753	\$4,069,373	\$4,078,515	\$9,142	0.2%
Total Revenue	\$3,718,753	\$4,069,373	\$4,078,515	\$9,142	0.2%
Net Cost	\$4,030,000	\$3,820,496	\$3,621,664	\$(198,832)	(5.2)%
Positions	77.5	77.5	78.5	1.0	1.3%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$21,006,972	\$20,828,709	\$21,389,215	\$560,506	2.7%
Services & Supplies	\$2,074,807	\$2,725,444	\$2,769,368	\$43,924	1.6%
Intrafund Charges	\$187,065	\$196,822	\$215,340	\$18,518	9.4%
Gross Expenditures/Appropriations	\$23,268,843	\$23,750,975	\$24,373,923	\$622,948	2.6%
Other Intrafund Reimbursements	\$(15,520,090)	\$(15,861,106)	\$(16,673,744)	\$(812,638)	5.1%
Total Intrafund Reimbursements	\$(15,520,090)	\$(15,861,106)	\$(16,673,744)	\$(812,638)	5.1%
Total Expenditures/Appropriations	\$7,748,753	\$7,889,869	\$7,700,179	\$(189,690)	(2.4)%
Intergovernmental Revenues	\$5,926	\$25,000	\$15,000	\$(10,000)	(40.0)%
Charges for Services	\$3,585,987	\$3,984,373	\$3,973,515	\$(10,858)	(0.3)%
Miscellaneous Revenues	\$126,841	\$60,000	\$90,000	\$30,000	50.0%
Revenue	\$3,718,753	\$4,069,373	\$4,078,515	\$9,142	0.2%
Total Revenue	\$3,718,753	\$4,069,373	\$4,078,515	\$9,142	0.2%
Net Cost	\$4,030,000	\$3,820,496	\$3,621,664	\$(198,832)	(5.2)%
Positions	77.5	77.5	78.5	1.0	1.3%

Summary of Approved Growth by Program

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

Approved Growth Detail for the Program

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

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

County Executive Cabinet

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Budget and Debt Management	\$5,226,793	\$5,466,215	\$5,350,074	\$(116,141)	(2.1)%
Executive Cabinet	\$16,547,850	\$17,398,465	\$17,667,196	\$268,731	1.5%
Government Relations/Legislation	\$522,415	\$559,307	\$524,782	\$(34,525)	(6.2)%
Local Agency Formation Commission Support	\$588,286	\$630,985	\$651,086	\$20,101	3.2%
Public Information Office	\$2,599,488	\$2,756,372	\$3,049,910	\$293,538	10.6%
Gross Expenditures/Appropriations	\$25,484,832	\$26,811,344	\$27,243,048	\$431,704	1.6%
Total Intrafund Reimbursements	\$(18,872,732)	\$(19,882,681)	\$(20,119,940)	\$(237,259)	1.2%
Total Expenditures/Appropriations	\$6,612,101	\$6,928,663	\$7,123,108	\$194,445	2.8%
Revenue	\$5,210,279	\$5,534,980	\$5,753,082	\$218,102	3.9%
Total Revenue	\$5,210,279	\$5,534,980	\$5,753,082	\$218,102	3.9%
Net Cost	\$1,401,821	\$1,393,683	\$1,370,026	\$(23,657)	(1.7)%
Positions	51.0	51.0	52.0	1.0	2.0%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$11,921,597	\$11,854,219	\$12,304,556	\$450,337	3.8%
Services & Supplies	\$2,111,006	\$2,700,291	\$2,733,599	\$33,308	1.2%
Intrafund Charges	\$11,452,230	\$12,256,834	\$12,204,893	\$(51,941)	(0.4)%
Gross Expenditures/Appropriations	\$25,484,832	\$26,811,344	\$27,243,048	\$431,704	1.6%
Other Intrafund Reimbursements	\$(18,872,732)	\$(18,173,350)	\$(18,523,613)	\$(350,263)	1.9%
Intrafund Reimbursements within Department	\$—	\$(1,709,331)	\$(1,596,327)	\$113,004	(6.6)%
Total Intrafund Reimbursements	\$(18,872,732)	\$(19,882,681)	\$(20,119,940)	\$(237,259)	1.2%
Total Expenditures/Appropriations	\$6,612,101	\$6,928,663	\$7,123,108	\$194,445	2.8%
Intergovernmental Revenues	\$753,214	\$742,751	\$972,375	\$229,624	30.9%
Charges for Services	\$4,337,440	\$4,648,229	\$4,667,394	\$19,165	0.4%
Miscellaneous Revenues	\$119,625	\$144,000	\$113,313	\$(30,687)	(21.3)%
Revenue	\$5,210,279	\$5,534,980	\$5,753,082	\$218,102	3.9%
Total Revenue	\$5,210,279	\$5,534,980	\$5,753,082	\$218,102	3.9%
Net Cost	\$1,401,821	\$1,393,683	\$1,370,026	\$(23,657)	(1.7)%
Positions	51.0	51.0	52.0	1.0	2.0%

Summary of Approved Growth by Program

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

Budget and Debt Management

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$4,586,521	\$4,537,351	\$4,560,661	\$23,310	0.5%
Services & Supplies	\$48,871	\$82,835	\$48,061	\$(34,774)	(42.0)%
Intrafund Charges	\$591,401	\$846,029	\$741,352	\$(104,677)	(12.4)%
Gross Expenditures/Appropriations	\$5,226,793	\$5,466,215	\$5,350,074	\$(116,141)	(2.1)%
Other Intrafund Reimbursements	\$(4,389,463)	\$(4,521,377)	\$(4,421,725)	\$99,652	(2.2)%
Total Intrafund Reimbursements	\$(4,389,463)	\$(4,521,377)	\$(4,421,725)	\$99,652	(2.2)%
Total Expenditures/Appropriations	\$837,329	\$944,838	\$928,349	\$(16,489)	(1.7)%
Charges for Services	\$568,215	\$639,364	\$649,961	\$10,597	1.7%
Revenue	\$568,215	\$639,364	\$649,961	\$10,597	1.7%
Total Revenue	\$568,215	\$639,364	\$649,961	\$10,597	1.7%
Net Cost	\$269,114	\$305,474	\$278,388	\$(27,086)	(8.9)%
Positions	19.0	19.0	19.0	—	—%

Executive Cabinet

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$4,430,574	\$4,350,443	\$4,598,982	\$248,539	5.7%
Services & Supplies	\$1,600,991	\$2,088,445	\$2,028,664	\$(59,781)	(2.9)%
Intrafund Charges	\$10,516,284	\$10,959,577	\$11,039,550	\$79,973	0.7%
Gross Expenditures/Appropriations	\$16,547,850	\$17,398,465	\$17,667,196	\$268,731	1.5%
Other Intrafund Reimbursements	\$(12,099,303)	\$(11,217,076)	\$(11,565,652)	\$(348,576)	3.1%
Intrafund Reimbursements within Department	\$—	\$(1,709,331)	\$(1,596,327)	\$113,004	(6.6)%
Total Intrafund Reimbursements	\$(12,099,303)	\$(12,926,407)	\$(13,161,979)	\$(235,572)	1.8%
Total Expenditures/Appropriations	\$4,448,547	\$4,472,058	\$4,505,217	\$33,159	0.7%
Intergovernmental Revenues	\$753,214	\$742,751	\$972,375	\$229,624	30.9%
Charges for Services	\$2,639,101	\$2,698,098	\$2,498,204	\$(199,894)	(7.4)%
Revenue	\$3,392,315	\$3,440,849	\$3,470,579	\$29,730	0.9%
Total Revenue	\$3,392,315	\$3,440,849	\$3,470,579	\$29,730	0.9%
Net Cost	\$1,056,233	\$1,031,209	\$1,034,638	\$3,429	0.3%
Positions	17.0	17.0	17.0	—	—%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CEC - Add 1.0 FTE Sr Public Information Officer					
	(40,736)	—	(40,736)	—	—

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

Government Relations/Legislation

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$301,395	\$294,113	\$304,346	\$10,233	3.5%
Services & Supplies	\$192,752	\$228,035	\$185,733	\$(42,302)	(18.6)%
Intrafund Charges	\$28,269	\$37,159	\$34,703	\$(2,456)	(6.6)%
Gross Expenditures/Appropriations	\$522,415	\$559,307	\$524,782	\$(34,525)	(6.2)%
Other Intrafund Reimbursements	\$(184,611)	\$(218,307)	\$(214,469)	\$3,838	(1.8)%
Total Intrafund Reimbursements	\$(184,611)	\$(218,307)	\$(214,469)	\$3,838	(1.8)%
Total Expenditures/Appropriations	\$337,804	\$341,000	\$310,313	\$(30,687)	(9.0)%
Charges for Services	\$140,000	\$140,000	\$140,000	\$—	—%
Miscellaneous Revenues	\$119,625	\$144,000	\$113,313	\$(30,687)	(21.3)%
Revenue	\$259,625	\$284,000	\$253,313	\$(30,687)	(10.8)%
Total Revenue	\$259,625	\$284,000	\$253,313	\$(30,687)	(10.8)%
Net Cost	\$78,179	\$57,000	\$57,000	\$—	—%
Positions	1.0	1.0	1.0	—	—%

Local Agency Formation Commission Support

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$577,561	\$620,260	\$637,769	\$17,509	2.8%
Services & Supplies	\$5,409	\$5,409	\$5,759	\$350	6.5%
Intrafund Charges	\$5,316	\$5,316	\$7,558	\$2,242	42.2%
Gross Expenditures/Appropriations	\$588,286	\$630,985	\$651,086	\$20,101	3.2%
Total Expenditures/Appropriations	\$588,286	\$630,985	\$651,086	\$20,101	3.2%
Charges for Services	\$588,286	\$630,985	\$651,086	\$20,101	3.2%
Revenue	\$588,286	\$630,985	\$651,086	\$20,101	3.2%
Total Revenue	\$588,286	\$630,985	\$651,086	\$20,101	3.2%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	3.0	3.0	3.0	—	—%

Public Information Office

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,025,546	\$2,052,052	\$2,202,798	\$150,746	7.3%
Services & Supplies	\$262,982	\$295,567	\$465,382	\$169,815	57.5%
Intrafund Charges	\$310,959	\$408,753	\$381,730	\$(27,023)	(6.6)%
Gross Expenditures/Appropriations	\$2,599,488	\$2,756,372	\$3,049,910	\$293,538	10.6%
Other Intrafund Reimbursements	\$(2,199,355)	\$(2,216,590)	\$(2,321,767)	\$(105,177)	4.7%
Total Intrafund Reimbursements	\$(2,199,355)	\$(2,216,590)	\$(2,321,767)	\$(105,177)	4.7%
Total Expenditures/Appropriations	\$400,133	\$539,782	\$728,143	\$188,361	34.9%
Charges for Services	\$401,838	\$539,782	\$728,143	\$188,361	34.9%
Revenue	\$401,838	\$539,782	\$728,143	\$188,361	34.9%
Total Revenue	\$401,838	\$539,782	\$728,143	\$188,361	34.9%
Net Cost	\$(1,705)	\$—	\$—	\$—	—%
Positions	11.0	11.0	12.0	1.0	9.1%

Approved Growth Detail for the Program

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

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

Antelope Public Facilities Financing Plan

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Antelope PFFP Drainage Facilities	\$—	\$37,521	\$39,095	\$1,574	4.2%
Antelope PFFP East Antelope Local Roadway	\$1,255	\$404,491	\$427,582	\$23,091	5.7%
Antelope PFFP Roadway Facilities	\$3,747	\$3,518,628	\$6,149,745	\$2,631,117	74.8%
Antelope PFFP Water Facilities and Services	\$—	\$116,327	\$121,165	\$4,838	4.2%
Gross Expenditures/Appropriations	\$5,001	\$4,076,967	\$6,737,587	\$2,660,620	65.3%
Total Expenditures/Appropriations	\$5,001	\$4,076,967	\$6,737,587	\$2,660,620	65.3%
Total Financing Uses	\$5,001	\$4,076,967	\$6,737,587	\$2,660,620	65.3%
Revenue	\$4,345,110	\$1,709,989	\$30,500	\$(1,679,489)	(98.2)%
Total Revenue	\$4,345,110	\$1,709,989	\$30,500	\$(1,679,489)	(98.2)%
Total Use of Fund Balance	\$2,366,978	\$2,366,978	\$6,707,087	\$4,340,109	183.4%
Total Financing Sources	\$6,712,088	\$4,076,967	\$6,737,587	\$2,660,620	65.3%
Net Cost	\$(6,707,086)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$5,001	\$305,110	\$319,180	\$14,070	4.6%
Other Charges	\$—	\$3,771,857	\$6,418,407	\$2,646,550	70.2%
Gross Expenditures/Appropriations	\$5,001	\$4,076,967	\$6,737,587	\$2,660,620	65.3%
Total Expenditures/Appropriations	\$5,001	\$4,076,967	\$6,737,587	\$2,660,620	65.3%
Total Financing Uses	\$5,001	\$4,076,967	\$6,737,587	\$2,660,620	65.3%
Revenue from Use Of Money & Property	\$193,303	\$30,500	\$30,500	\$—	—%
Intergovernmental Revenues	\$—	\$1,679,489	\$—	\$(1,679,489)	(100.0)%
Charges for Services	\$4,151,807	\$—	\$—	\$—	—%
Revenue	\$4,345,110	\$1,709,989	\$30,500	\$(1,679,489)	(98.2)%
Total Revenue	\$4,345,110	\$1,709,989	\$30,500	\$(1,679,489)	(98.2)%
Fund Balance	\$2,366,978	\$2,366,978	\$6,707,087	\$4,340,109	183.4%
Total Use of Fund Balance	\$2,366,978	\$2,366,978	\$6,707,087	\$4,340,109	183.4%
Total Financing Sources	\$6,712,088	\$4,076,967	\$6,737,587	\$2,660,620	65.3%
Net Cost	\$(6,707,086)	\$—	\$—	\$—	—%

Antelope PFFP Drainage Facilities

Program Overview

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

Program Budget by Object

				Change from FY 2024-2025 Adopted Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	\$	%
Appropriations by Object					
Other Charges	\$—	\$37,521	\$39,095	\$1,574	4.2%
Gross Expenditures/Appropriations	\$—	\$37,521	\$39,095	\$1,574	4.2%
Total Expenditures/Appropriations	\$—	\$37,521	\$39,095	\$1,574	4.2%
Total Financing Uses	\$—	\$37,521	\$39,095	\$1,574	4.2%
Revenue from Use Of Money & Property	\$1,574	\$500	\$500	\$—	—%
Revenue	\$1,574	\$500	\$500	\$—	—%
Total Revenue	\$1,574	\$500	\$500	\$—	—%
Fund Balance	\$37,021	\$37,021	\$38,595	\$1,574	4.3%
Total Use of Fund Balance	\$37,021	\$37,021	\$38,595	\$1,574	4.3%
Total Financing Sources	\$38,595	\$37,521	\$39,095	\$1,574	4.2%
Net Cost	\$(38,595)	\$—	\$—	\$—	—%

Antelope PFFP East Antelope Local Roadway

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$1,255	\$4,110	\$4,110	\$—	—%
Other Charges	\$—	\$400,381	\$423,472	\$23,091	5.8%
Gross Expenditures/Appropriations	\$1,255	\$404,491	\$427,582	\$23,091	5.7%
Total Expenditures/Appropriations	\$1,255	\$404,491	\$427,582	\$23,091	5.7%
Total Financing Uses	\$1,255	\$404,491	\$427,582	\$23,091	5.7%
Revenue from Use Of Money & Property	\$17,188	\$2,500	\$2,500	\$—	—%
Charges for Services	\$7,157	\$—	\$—	\$—	—%
Revenue	\$24,345	\$2,500	\$2,500	\$—	—%
Total Revenue	\$24,345	\$2,500	\$2,500	\$—	—%
Fund Balance	\$401,991	\$401,991	\$425,082	\$23,091	5.7%
Total Use of Fund Balance	\$401,991	\$401,991	\$425,082	\$23,091	5.7%
Total Financing Sources	\$426,336	\$404,491	\$427,582	\$23,091	5.7%
Net Cost	\$(425,082)	\$—	\$—	\$—	—%

Antelope PFFP Roadway Facilities

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$3,747	\$300,000	\$300,000	\$—	—%
Other Charges	\$—	\$3,218,628	\$5,849,745	\$2,631,117	81.7%
Gross Expenditures/Appropriations	\$3,747	\$3,518,628	\$6,149,745	\$2,631,117	74.8%
Total Expenditures/Appropriations	\$3,747	\$3,518,628	\$6,149,745	\$2,631,117	74.8%
Total Financing Uses	\$3,747	\$3,518,628	\$6,149,745	\$2,631,117	74.8%
Revenue from Use Of Money & Property	\$169,703	\$25,000	\$25,000	\$—	—%
Intergovernmental Revenues	\$—	\$1,679,489	\$—	\$(1,679,489)	(100.0)%
Charges for Services	\$4,144,649	\$—	\$—	\$—	—%
Revenue	\$4,314,352	\$1,704,489	\$25,000	\$(1,679,489)	(98.5)%
Total Revenue	\$4,314,352	\$1,704,489	\$25,000	\$(1,679,489)	(98.5)%
Fund Balance	\$1,814,139	\$1,814,139	\$6,124,745	\$4,310,606	237.6%
Total Use of Fund Balance	\$1,814,139	\$1,814,139	\$6,124,745	\$4,310,606	237.6%
Total Financing Sources	\$6,128,491	\$3,518,628	\$6,149,745	\$2,631,117	74.8%
Net Cost	\$(6,124,745)	\$—	\$—	\$—	—%

Antelope PFFP Water Facilities and Services

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$—	\$1,000	\$15,070	\$14,070	1,407.0%
Other Charges	\$—	\$115,327	\$106,095	\$(9,232)	(8.0)%
Gross Expenditures/Appropriations	\$—	\$116,327	\$121,165	\$4,838	4.2%
Total Expenditures/Appropriations	\$—	\$116,327	\$121,165	\$4,838	4.2%
Total Financing Uses	\$—	\$116,327	\$121,165	\$4,838	4.2%
Revenue from Use Of Money & Property	\$4,838	\$2,500	\$2,500	\$—	—%
Revenue	\$4,838	\$2,500	\$2,500	\$—	—%
Total Revenue	\$4,838	\$2,500	\$2,500	\$—	—%
Fund Balance	\$113,827	\$113,827	\$118,665	\$4,838	4.3%
Total Use of Fund Balance	\$113,827	\$113,827	\$118,665	\$4,838	4.3%
Total Financing Sources	\$118,665	\$116,327	\$121,165	\$4,838	4.2%
Net Cost	\$(118,665)	\$—	\$—	\$—	—%

CSA No. 10

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
County Service Area No. 10 Benefit Zone 3	\$251,939	\$576,009	\$764,967	\$188,958	32.8%
Gross Expenditures/Appropriations	\$251,939	\$576,009	\$764,967	\$188,958	32.8%
Total Expenditures/Appropriations	\$251,939	\$576,009	\$764,967	\$188,958	32.8%
Provision for Reserves	\$250,000	\$250,000	\$250,000	\$—	—%
Total Financing Uses	\$501,939	\$826,009	\$1,014,967	\$188,958	22.9%
Revenue	\$613,026	\$538,249	\$616,121	\$77,872	14.5%
Total Revenue	\$613,026	\$538,249	\$616,121	\$77,872	14.5%
Total Use of Fund Balance	\$287,760	\$287,760	\$398,846	\$111,086	38.6%
Total Financing Sources	\$900,786	\$826,009	\$1,014,967	\$188,958	22.9%
Net Cost	\$(398,846)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$251,939	\$576,009	\$764,967	\$188,958	32.8%
Gross Expenditures/Appropriations	\$251,939	\$576,009	\$764,967	\$188,958	32.8%
Total Expenditures/Appropriations	\$251,939	\$576,009	\$764,967	\$188,958	32.8%
Provision for Reserves	\$250,000	\$250,000	\$250,000	\$—	—%
Total Financing Uses	\$501,939	\$826,009	\$1,014,967	\$188,958	22.9%
Revenue from Use Of Money & Property	\$77,143	\$3,000	\$3,000	\$—	—%
Charges for Services	\$535,883	\$535,249	\$613,121	\$77,872	14.5%
Revenue	\$613,026	\$538,249	\$616,121	\$77,872	14.5%
Total Revenue	\$613,026	\$538,249	\$616,121	\$77,872	14.5%
Fund Balance	\$287,760	\$287,760	\$398,846	\$111,086	38.6%
Total Use of Fund Balance	\$287,760	\$287,760	\$398,846	\$111,086	38.6%
Total Financing Sources	\$900,786	\$826,009	\$1,014,967	\$188,958	22.9%
Net Cost	\$(398,846)	\$—	\$—	\$—	—%

Countywide Library Facilities

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Countywide Library Facilities	\$113,439	\$6,940,828	\$8,567,114	\$1,626,286	23.4%
Gross Expenditures/Appropriations	\$113,439	\$6,940,828	\$8,567,114	\$1,626,286	23.4%
Total Expenditures/Appropriations	\$113,439	\$6,940,828	\$8,567,114	\$1,626,286	23.4%
Total Financing Uses	\$113,439	\$6,940,828	\$8,567,114	\$1,626,286	23.4%
Revenue	\$1,739,725	\$290,200	\$290,200	\$—	—%
Total Revenue	\$1,739,725	\$290,200	\$290,200	\$—	—%
Total Use of Fund Balance	\$6,650,628	\$6,650,628	\$8,276,914	\$1,626,286	24.5%
Total Financing Sources	\$8,390,353	\$6,940,828	\$8,567,114	\$1,626,286	23.4%
Net Cost	\$(8,276,914)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$113,439	\$6,940,828	\$8,567,114	\$1,626,286	23.4%
Gross Expenditures/Appropriations	\$113,439	\$6,940,828	\$8,567,114	\$1,626,286	23.4%
Total Expenditures/Appropriations	\$113,439	\$6,940,828	\$8,567,114	\$1,626,286	23.4%
Total Financing Uses	\$113,439	\$6,940,828	\$8,567,114	\$1,626,286	23.4%
Revenue from Use Of Money & Property	\$308,324	\$25,200	\$25,200	\$—	—%
Charges for Services	\$1,431,401	\$265,000	\$265,000	\$—	—%
Revenue	\$1,739,725	\$290,200	\$290,200	\$—	—%
Total Revenue	\$1,739,725	\$290,200	\$290,200	\$—	—%
Fund Balance	\$6,650,628	\$6,650,628	\$8,276,914	\$1,626,286	24.5%
Total Use of Fund Balance	\$6,650,628	\$6,650,628	\$8,276,914	\$1,626,286	24.5%
Total Financing Sources	\$8,390,353	\$6,940,828	\$8,567,114	\$1,626,286	23.4%
Net Cost	\$(8,276,914)	\$—	\$—	\$—	—%

Florin Road Capital Project

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Florin Road Property and Business Improvement District (PBID)	\$—	\$461,163	\$479,916	\$18,753	4.1%
Gross Expenditures/Appropriations	\$—	\$461,163	\$479,916	\$18,753	4.1%
Total Expenditures/Appropriations	\$—	\$461,163	\$479,916	\$18,753	4.1%
Total Financing Uses	\$—	\$461,163	\$479,916	\$18,753	4.1%
Revenue	\$18,753	\$20,000	\$20,000	\$—	—%
Total Revenue	\$18,753	\$20,000	\$20,000	\$—	—%
Total Use of Fund Balance	\$441,163	\$441,163	\$459,916	\$18,753	4.3%
Total Financing Sources	\$459,916	\$461,163	\$479,916	\$18,753	4.1%
Net Cost	\$(459,916)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$—	\$461,163	\$479,916	\$18,753	4.1%
Gross Expenditures/Appropriations	\$—	\$461,163	\$479,916	\$18,753	4.1%
Total Expenditures/Appropriations	\$—	\$461,163	\$479,916	\$18,753	4.1%
Total Financing Uses	\$—	\$461,163	\$479,916	\$18,753	4.1%
Revenue from Use Of Money & Property	\$18,753	\$20,000	\$20,000	\$—	—%
Revenue	\$18,753	\$20,000	\$20,000	\$—	—%
Total Revenue	\$18,753	\$20,000	\$20,000	\$—	—%
Fund Balance	\$441,163	\$441,163	\$459,916	\$18,753	4.3%
Total Use of Fund Balance	\$441,163	\$441,163	\$459,916	\$18,753	4.3%
Total Financing Sources	\$459,916	\$461,163	\$479,916	\$18,753	4.1%
Net Cost	\$(459,916)	\$—	\$—	\$—	—%

Florin Vineyard No. 1 CFD 2016-2

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Florin Vineyard No.1 CFD	\$36,259	\$725,916	\$793,245	\$67,329	9.3%
Gross Expenditures/Appropriations	\$36,259	\$725,916	\$793,245	\$67,329	9.3%
Total Expenditures/Appropriations	\$36,259	\$725,916	\$793,245	\$67,329	9.3%
Total Financing Uses	\$36,259	\$725,916	\$793,245	\$67,329	9.3%
Revenue	\$101,527	\$84,553	\$86,614	\$2,061	2.4%
Total Revenue	\$101,527	\$84,553	\$86,614	\$2,061	2.4%
Total Use of Fund Balance	\$641,363	\$641,363	\$706,631	\$65,268	10.2%
Total Financing Sources	\$742,890	\$725,916	\$793,245	\$67,329	9.3%
Net Cost	\$(706,631)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$36,259	\$207,052	\$252,529	\$45,477	22.0%
Other Charges	\$—	\$518,864	\$540,716	\$21,852	4.2%
Gross Expenditures/Appropriations	\$36,259	\$725,916	\$793,245	\$67,329	9.3%
Total Expenditures/Appropriations	\$36,259	\$725,916	\$793,245	\$67,329	9.3%
Total Financing Uses	\$36,259	\$725,916	\$793,245	\$67,329	9.3%
Taxes	\$88,386	\$79,353	\$81,414	\$2,061	2.6%
Revenue from Use Of Money & Property	\$13,141	\$5,200	\$5,200	\$—	—%
Revenue	\$101,527	\$84,553	\$86,614	\$2,061	2.4%
Total Revenue	\$101,527	\$84,553	\$86,614	\$2,061	2.4%
Fund Balance	\$641,363	\$641,363	\$706,631	\$65,268	10.2%
Total Use of Fund Balance	\$641,363	\$641,363	\$706,631	\$65,268	10.2%
Total Financing Sources	\$742,890	\$725,916	\$793,245	\$67,329	9.3%
Net Cost	\$(706,631)	\$—	\$—	\$—	—%

Florin Vineyard Comm Plan

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Florin Vineyard Community Plan	\$678,359	\$6,896,678	\$9,737,368	\$2,840,690	41.2%
Gross Expenditures/Appropriations	\$678,359	\$6,896,678	\$9,737,368	\$2,840,690	41.2%
Total Expenditures/Appropriations	\$678,359	\$6,896,678	\$9,737,368	\$2,840,690	41.2%
Total Financing Uses	\$678,359	\$6,896,678	\$9,737,368	\$2,840,690	41.2%
Revenue	\$3,519,049	\$25,500	\$25,500	\$—	—%
Total Revenue	\$3,519,049	\$25,500	\$25,500	\$—	—%
Total Use of Fund Balance	\$6,871,178	\$6,871,178	\$9,711,868	\$2,840,690	41.3%
Total Financing Sources	\$10,390,227	\$6,896,678	\$9,737,368	\$2,840,690	41.2%
Net Cost	\$(9,711,868)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$506,991	\$6,316,411	\$8,232,557	\$1,916,146	30.3%
Other Charges	\$—	\$408,898	\$1,504,811	\$1,095,913	268.0%
Interfund Charges	\$171,368	\$171,369	\$—	\$(171,369)	(100.0)%
Gross Expenditures/Appropriations	\$678,359	\$6,896,678	\$9,737,368	\$2,840,690	41.2%
Total Expenditures/Appropriations	\$678,359	\$6,896,678	\$9,737,368	\$2,840,690	41.2%
Total Financing Uses	\$678,359	\$6,896,678	\$9,737,368	\$2,840,690	41.2%
Revenue from Use Of Money & Property	\$429,126	\$10,500	\$10,500	\$—	—%
Charges for Services	\$3,089,923	\$15,000	\$15,000	\$—	—%
Revenue	\$3,519,049	\$25,500	\$25,500	\$—	—%
Total Revenue	\$3,519,049	\$25,500	\$25,500	\$—	—%
Fund Balance	\$6,871,178	\$6,871,178	\$9,711,868	\$2,840,690	41.3%
Total Use of Fund Balance	\$6,871,178	\$6,871,178	\$9,711,868	\$2,840,690	41.3%
Total Financing Sources	\$10,390,227	\$6,896,678	\$9,737,368	\$2,840,690	41.2%
Net Cost	\$(9,711,868)	\$—	\$—	\$—	—%

Laguna Community Facilities District

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

				Change from FY 2024-2025 Adopted Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	\$	%
Appropriations by Program					
Laguna CFD	\$23,448	\$299,781	\$288,618	\$(11,163)	(3.7)%
Gross Expenditures/Appropriations	\$23,448	\$299,781	\$288,618	\$(11,163)	(3.7)%
Total Expenditures/Appropriations	\$23,448	\$299,781	\$288,618	\$(11,163)	(3.7)%
Total Financing Uses	\$23,448	\$299,781	\$288,618	\$(11,163)	(3.7)%
Revenue	\$12,284	\$3,000	\$3,000	\$—	—%
Total Revenue	\$12,284	\$3,000	\$3,000	\$—	—%
Total Use of Fund Balance	\$296,781	\$296,781	\$285,618	\$(11,163)	(3.8)%
Total Financing Sources	\$309,065	\$299,781	\$288,618	\$(11,163)	(3.7)%
Net Cost	\$(285,617)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$23,448	\$100,000	\$100,000	\$—	—%
Other Charges	\$—	\$199,781	\$188,618	\$(11,163)	(5.6)%
Gross Expenditures/Appropriations	\$23,448	\$299,781	\$288,618	\$(11,163)	(3.7)%
Total Expenditures/Appropriations	\$23,448	\$299,781	\$288,618	\$(11,163)	(3.7)%
Total Financing Uses	\$23,448	\$299,781	\$288,618	\$(11,163)	(3.7)%
Revenue from Use Of Money & Property	\$12,284	\$3,000	\$3,000	\$—	—%
Revenue	\$12,284	\$3,000	\$3,000	\$—	—%
Total Revenue	\$12,284	\$3,000	\$3,000	\$—	—%
Fund Balance	\$296,781	\$296,781	\$285,618	\$(11,163)	(3.8)%
Total Use of Fund Balance	\$296,781	\$296,781	\$285,618	\$(11,163)	(3.8)%
Total Financing Sources	\$309,065	\$299,781	\$288,618	\$(11,163)	(3.7)%
Net Cost	\$(285,617)	\$—	\$—	\$—	—%

Laguna Crk/Elliott Rch CFD No. 1

Budget Unit Functions & Responsibilities

The **Laguna Creek/Elliott Ranch Community Facilities District (CFD) No. 1** distributes funds within the guidelines of the bond covenants to the City of Elk Grove for the major public infrastructure necessary to urbanize the area. This includes remaining construction authorized when the District was formed in 1990 of freeway interchanges, railroad over-crossing, roadway, public transit, fire protection, park, storm drainage and flood control facilities. Most of these facilities were completed prior to the incorporation of Elk Grove in 2000. This budget unit is funded by a special tax and programs include:

- Laguna Creek/Elliott Ranch CFD Improvement Area No. 1
- Laguna Creek/Elliott Ranch CFD Improvement Area No. 2

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$1,114,285	\$3,753,374	\$3,445,798	\$(307,576)	(8.2)%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$149,285	\$1,723,559	\$1,737,720	\$14,161	0.8%
Gross Expenditures/Appropriations	\$1,263,570	\$5,476,933	\$5,183,518	\$(293,415)	(5.4)%
Total Expenditures/Appropriations	\$1,263,570	\$5,476,933	\$5,183,518	\$(293,415)	(5.4)%
Total Financing Uses	\$1,263,570	\$5,476,933	\$5,183,518	\$(293,415)	(5.4)%
Revenue	\$970,157	\$18,000	\$18,000	\$—	—%
Total Revenue	\$970,157	\$18,000	\$18,000	\$—	—%
Total Use of Fund Balance	\$5,458,933	\$5,458,933	\$5,165,518	\$(293,415)	(5.4)%
Total Financing Sources	\$6,429,090	\$5,476,933	\$5,183,518	\$(293,415)	(5.4)%
Net Cost	\$(5,165,520)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$298,570	\$615,000	\$615,000	\$—	—%
Other Charges	\$965,000	\$4,861,933	\$4,568,518	\$(293,415)	(6.0)%
Gross Expenditures/Appropriations	\$1,263,570	\$5,476,933	\$5,183,518	\$(293,415)	(5.4)%
Total Expenditures/Appropriations	\$1,263,570	\$5,476,933	\$5,183,518	\$(293,415)	(5.4)%
Total Financing Uses	\$1,263,570	\$5,476,933	\$5,183,518	\$(293,415)	(5.4)%
Revenue from Use Of Money & Property	\$970,157	\$18,000	\$18,000	\$—	—%
Revenue	\$970,157	\$18,000	\$18,000	\$—	—%
Total Revenue	\$970,157	\$18,000	\$18,000	\$—	—%
Reserve Release	\$2	\$2	\$—	\$(2)	(100.0)%
Fund Balance	\$5,458,931	\$5,458,931	\$5,165,518	\$(293,413)	(5.4)%
Total Use of Fund Balance	\$5,458,933	\$5,458,933	\$5,165,518	\$(293,415)	(5.4)%
Total Financing Sources	\$6,429,090	\$5,476,933	\$5,183,518	\$(293,415)	(5.4)%
Net Cost	\$(5,165,520)	\$—	\$—	\$—	—%

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

Program Overview

Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1 provides for the construction of major freeway interchanges, railroad over-crossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district. The only remaining source of revenue is interest earnings on prior collections.

Program Budget by Object

				Change from FY 2024-2025 Adopted Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	\$	%
Appropriations by Object					
Services & Supplies	\$149,285	\$350,000	\$350,000	\$—	—%
Other Charges	\$965,000	\$3,403,374	\$3,095,798	\$(307,576)	(9.0)%
Gross Expenditures/Appropriations	\$1,114,285	\$3,753,374	\$3,445,798	\$(307,576)	(8.2)%
Total Expenditures/Appropriations	\$1,114,285	\$3,753,374	\$3,445,798	\$(307,576)	(8.2)%
Total Financing Uses	\$1,114,285	\$3,753,374	\$3,445,798	\$(307,576)	(8.2)%
Revenue from Use Of Money & Property	\$806,710	\$15,000	\$15,000	\$—	—%
Revenue	\$806,710	\$15,000	\$15,000	\$—	—%
Total Revenue	\$806,710	\$15,000	\$15,000	\$—	—%
Reserve Release	\$1	\$1	\$—	\$(1)	(100.0)%
Fund Balance	\$3,738,373	\$3,738,373	\$3,430,798	\$(307,575)	(8.2)%
Total Use of Fund Balance	\$3,738,374	\$3,738,374	\$3,430,798	\$(307,576)	(8.2)%
Total Financing Sources	\$4,545,084	\$3,753,374	\$3,445,798	\$(307,576)	(8.2)%
Net Cost	\$(3,430,799)	\$—	\$—	\$—	—%

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

Program Overview

Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2 provides for the construction of major freeway interchanges, railroad over-crossing, roadway, public transit, fire protection, park storm drainage, and flood control facilities within the district. The remaining source of revenue is interest earnings on prior collections.

Program Budget by Object

				Change from FY 2024-2025	
	FY 2024-2025	FY 2024-2025	FY 2025-2026	Adopted Budget	
	Actuals	Adopted Budget	Adopted Budget	\$	%
Appropriations by Object					
Services & Supplies	\$149,285	\$265,000	\$265,000	\$—	—%
Other Charges	\$—	\$1,458,559	\$1,472,720	\$14,161	1.0%
Gross Expenditures/Appropriations	\$149,285	\$1,723,559	\$1,737,720	\$14,161	0.8%
Total Expenditures/Appropriations	\$149,285	\$1,723,559	\$1,737,720	\$14,161	0.8%
Total Financing Uses	\$149,285	\$1,723,559	\$1,737,720	\$14,161	0.8%
Revenue from Use Of Money & Property	\$163,447	\$3,000	\$3,000	\$—	—%
Revenue	\$163,447	\$3,000	\$3,000	\$—	—%
Total Revenue	\$163,447	\$3,000	\$3,000	\$—	—%
Reserve Release	\$1	\$1	\$—	\$(1)	(100.0)%
Fund Balance	\$1,720,558	\$1,720,558	\$1,734,720	\$14,162	0.8%
Total Use of Fund Balance	\$1,720,559	\$1,720,559	\$1,734,720	\$14,161	0.8%
Total Financing Sources	\$1,884,006	\$1,723,559	\$1,737,720	\$14,161	0.8%
Net Cost	\$(1,734,721)	\$—	\$—	\$—	—%

Laguna Stonelake CFD

Budget Unit Functions & Responsibilities

The **Laguna Stonelake Community Facilities District (CFD)** provides funding for portions of the major public infrastructure necessary to urbanize the area. This includes the construction of a major freeway interchange, roadway, drainage, public transit, sewer, water, library, park, and fire protection facilities. This program is funded by special taxes and interest earnings.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Laguna Stonelake CFD	\$117,189	\$378,951	\$310,325	\$(68,626)	(18.1)%
Gross Expenditures/Appropriations	\$117,189	\$378,951	\$310,325	\$(68,626)	(18.1)%
Total Expenditures/Appropriations	\$117,189	\$378,951	\$310,325	\$(68,626)	(18.1)%
Total Financing Uses	\$117,189	\$378,951	\$310,325	\$(68,626)	(18.1)%
Revenue	\$168,563	\$125,000	\$5,000	\$(120,000)	(96.0)%
Total Revenue	\$168,563	\$125,000	\$5,000	\$(120,000)	(96.0)%
Total Use of Fund Balance	\$253,951	\$253,951	\$305,325	\$51,374	20.2%
Total Financing Sources	\$422,514	\$378,951	\$310,325	\$(68,626)	(18.1)%
Net Cost	\$(305,324)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$117,189	\$377,951	\$309,325	\$(68,626)	(18.2)%
Other Charges	\$—	\$1,000	\$1,000	\$—	—%
Gross Expenditures/Appropriations	\$117,189	\$378,951	\$310,325	\$(68,626)	(18.1)%
Total Expenditures/Appropriations	\$117,189	\$378,951	\$310,325	\$(68,626)	(18.1)%
Total Financing Uses	\$117,189	\$378,951	\$310,325	\$(68,626)	(18.1)%
Taxes	\$147,034	\$120,000	\$—	\$(120,000)	(100.0)%
Revenue from Use Of Money & Property	\$21,529	\$5,000	\$5,000	\$—	—%
Revenue	\$168,563	\$125,000	\$5,000	\$(120,000)	(96.0)%
Total Revenue	\$168,563	\$125,000	\$5,000	\$(120,000)	(96.0)%
Fund Balance	\$253,951	\$253,951	\$305,325	\$51,374	20.2%
Total Use of Fund Balance	\$253,951	\$253,951	\$305,325	\$51,374	20.2%
Total Financing Sources	\$422,514	\$378,951	\$310,325	\$(68,626)	(18.1)%
Net Cost	\$(305,324)	\$—	\$—	\$—	—%

Mather Landscape Maint CFD

Budget Unit Functions & Responsibilities

The **Mather Landscape Maintenance Community Facilities District (CFD)** provides funding for the landscape maintenance and installation services associated with the Independence at Mather residential subdivision. This includes the installation, maintenance, repair and/or replacement of landscape facilities; the creation and maintenance of a firebreak area primarily at the boundaries of the District; and the maintenance of signing, pavement, striping and shoulders of a bike and pedestrian trail in the parkway/open space corridors. This program is funded by special taxes and interest earnings.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Mather Landscape Maintenance CFD	\$192,164	\$523,958	\$318,436	\$(205,522)	(39.2)%
Gross Expenditures/Appropriations	\$192,164	\$523,958	\$318,436	\$(205,522)	(39.2)%
Total Expenditures/Appropriations	\$192,164	\$523,958	\$318,436	\$(205,522)	(39.2)%
Provision for Reserves	\$—	\$—	\$200,000	\$200,000	—%
Total Financing Uses	\$192,164	\$523,958	\$518,436	\$(5,522)	(1.1)%
Revenue	\$184,813	\$178,080	\$179,908	\$1,828	1.0%
Total Revenue	\$184,813	\$178,080	\$179,908	\$1,828	1.0%
Total Use of Fund Balance	\$345,878	\$345,878	\$338,528	\$(7,350)	(2.1)%
Total Financing Sources	\$530,691	\$523,958	\$518,436	\$(5,522)	(1.1)%
Net Cost	\$(338,528)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$30,337	\$360,913	\$150,563	\$(210,350)	(58.3)%
Other Charges	\$782	\$2,000	\$2,000	\$—	—%
Interfund Charges	\$161,045	\$161,045	\$165,873	\$4,828	3.0%
Gross Expenditures/Appropriations	\$192,164	\$523,958	\$318,436	\$(205,522)	(39.2)%
Total Expenditures/Appropriations	\$192,164	\$523,958	\$318,436	\$(205,522)	(39.2)%
Provision for Reserves	\$—	\$—	\$200,000	\$200,000	—%
Total Financing Uses	\$192,164	\$523,958	\$518,436	\$(5,522)	(1.1)%
Taxes	\$—	\$161,824	\$169,908	\$8,084	5.0%
Revenue from Use Of Money & Property	\$22,415	\$16,256	\$10,000	\$(6,256)	(38.5)%
Charges for Services	\$162,398	\$—	\$—	\$—	—%
Revenue	\$184,813	\$178,080	\$179,908	\$1,828	1.0%
Total Revenue	\$184,813	\$178,080	\$179,908	\$1,828	1.0%
Fund Balance	\$345,878	\$345,878	\$338,528	\$(7,350)	(2.1)%
Total Use of Fund Balance	\$345,878	\$345,878	\$338,528	\$(7,350)	(2.1)%
Total Financing Sources	\$530,691	\$523,958	\$518,436	\$(5,522)	(1.1)%
Net Cost	\$(338,528)	\$—	\$—	\$—	—%

Mather PFFP

Budget Unit Functions & Responsibilities

The **Mather Public Facilities Financing Plan** provides portions of the major public infrastructure roadway facilities necessary for the Mather area to develop. This program is funded by development impact fees.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Mather Public Facilities Financing Plan	\$350	\$839,551	\$879,256	\$39,705	4.7%
Gross Expenditures/Appropriations	\$350	\$839,551	\$879,256	\$39,705	4.7%
Total Expenditures/Appropriations	\$350	\$839,551	\$879,256	\$39,705	4.7%
Total Financing Uses	\$350	\$839,551	\$879,256	\$39,705	4.7%
Revenue	\$40,054	\$5,000	\$5,000	\$—	—%
Total Revenue	\$40,054	\$5,000	\$5,000	\$—	—%
Total Use of Fund Balance	\$834,551	\$834,551	\$874,256	\$39,705	4.8%
Total Financing Sources	\$874,605	\$839,551	\$879,256	\$39,705	4.7%
Net Cost	\$(874,256)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$350	\$721,001	\$760,706	\$39,705	5.5%
Other Charges	\$—	\$118,550	\$118,550	\$—	—%
Gross Expenditures/Appropriations	\$350	\$839,551	\$879,256	\$39,705	4.7%
Total Expenditures/Appropriations	\$350	\$839,551	\$879,256	\$39,705	4.7%
Total Financing Uses	\$350	\$839,551	\$879,256	\$39,705	4.7%
Revenue from Use Of Money & Property	\$40,054	\$5,000	\$5,000	\$—	—%
Revenue	\$40,054	\$5,000	\$5,000	\$—	—%
Total Revenue	\$40,054	\$5,000	\$5,000	\$—	—%
Fund Balance	\$834,551	\$834,551	\$874,256	\$39,705	4.8%
Total Use of Fund Balance	\$834,551	\$834,551	\$874,256	\$39,705	4.8%
Total Financing Sources	\$874,605	\$839,551	\$879,256	\$39,705	4.7%
Net Cost	\$(874,256)	\$—	\$—	\$—	—%

McClellan CFD 2004-1

Budget Unit Functions & Responsibilities

The **McClellan Community Facilities District (CFD) 2004-1** provides funding for portions of the public infrastructure and public facilities necessary for reuse. This includes construction of roadway, drainage, sewer, and landscape facilities. This program is funded by prior bond issuance, special taxes, and interest earnings.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
McClellan Park CFD No. 2004-1	\$132,845	\$972,605	\$1,014,296	\$41,691	4.3%
Gross Expenditures/Appropriations	\$132,845	\$972,605	\$1,014,296	\$41,691	4.3%
Total Expenditures/Appropriations	\$132,845	\$972,605	\$1,014,296	\$41,691	4.3%
Total Financing Uses	\$132,845	\$972,605	\$1,014,296	\$41,691	4.3%
Revenue	\$175,201	\$163,000	\$162,335	\$(665)	(0.4)%
Total Revenue	\$175,201	\$163,000	\$162,335	\$(665)	(0.4)%
Total Use of Fund Balance	\$809,605	\$809,605	\$851,961	\$42,356	5.2%
Total Financing Sources	\$984,806	\$972,605	\$1,014,296	\$41,691	4.3%
Net Cost	\$(851,961)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$132,845	\$573,458	\$590,741	\$17,283	3.0%
Other Charges	\$—	\$399,147	\$423,555	\$24,408	6.1%
Gross Expenditures/Appropriations	\$132,845	\$972,605	\$1,014,296	\$41,691	4.3%
Total Expenditures/Appropriations	\$132,845	\$972,605	\$1,014,296	\$41,691	4.3%
Total Financing Uses	\$132,845	\$972,605	\$1,014,296	\$41,691	4.3%
Taxes	\$164,954	\$148,000	\$156,335	\$8,335	5.6%
Revenue from Use Of Money & Property	\$10,247	\$15,000	\$6,000	\$(9,000)	(60.0)%
Revenue	\$175,201	\$163,000	\$162,335	\$(665)	(0.4)%
Total Revenue	\$175,201	\$163,000	\$162,335	\$(665)	(0.4)%
Fund Balance	\$809,605	\$809,605	\$851,961	\$42,356	5.2%
Total Use of Fund Balance	\$809,605	\$809,605	\$851,961	\$42,356	5.2%
Total Financing Sources	\$984,806	\$972,605	\$1,014,296	\$41,691	4.3%
Net Cost	\$(851,961)	\$—	\$—	\$—	—%

Metro Air Park 2001 CFD 2000-1

Budget Unit Functions & Responsibilities

The **Metro Air Park 2001 Community Facilities District (CFD) 2000-1** provides funding for public infrastructure and facilities necessary to develop. This includes construction of roadway, freeway, drainage, sewer, and water facilities. This program is funded by special taxes and prior bond issuance.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Metro Air Park 2001 CFD No. 2000-1	\$3,955,003	\$36,039,865	\$41,224,578	\$5,184,713	14.4%
Gross Expenditures/Appropriations	\$3,955,003	\$36,039,865	\$41,224,578	\$5,184,713	14.4%
Total Expenditures/Appropriations	\$3,955,003	\$36,039,865	\$41,224,578	\$5,184,713	14.4%
Total Financing Uses	\$3,955,003	\$36,039,865	\$41,224,578	\$5,184,713	14.4%
Revenue	\$6,699,430	\$3,819,280	\$6,259,567	\$2,440,287	63.9%
Total Revenue	\$6,699,430	\$3,819,280	\$6,259,567	\$2,440,287	63.9%
Total Use of Fund Balance	\$32,220,585	\$32,220,585	\$34,965,011	\$2,744,426	8.5%
Total Financing Sources	\$38,920,015	\$36,039,865	\$41,224,578	\$5,184,713	14.4%
Net Cost	\$(34,965,011)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$3,954,582	\$25,293,939	\$40,217,578	\$14,923,639	59.0%
Other Charges	\$421	\$9,745,926	\$7,000	\$(9,738,926)	(99.9)%
Interfund Charges	\$—	\$1,000,000	\$1,000,000	\$—	—%
Gross Expenditures/Appropriations	\$3,955,003	\$36,039,865	\$41,224,578	\$5,184,713	14.4%
Total Expenditures/Appropriations	\$3,955,003	\$36,039,865	\$41,224,578	\$5,184,713	14.4%
Total Financing Uses	\$3,955,003	\$36,039,865	\$41,224,578	\$5,184,713	14.4%
Taxes	\$2,292,900	\$1,984,280	\$2,071,940	\$87,660	4.4%
Revenue from Use Of Money & Property	\$4,376,171	\$35,000	\$1,010,000	\$975,000	2,785.7%
Charges for Services	\$10,000	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$20,359	\$1,800,000	\$3,177,627	\$1,377,627	76.5%
Revenue	\$6,699,430	\$3,819,280	\$6,259,567	\$2,440,287	63.9%
Total Revenue	\$6,699,430	\$3,819,280	\$6,259,567	\$2,440,287	63.9%
Fund Balance	\$32,220,585	\$32,220,585	\$34,965,011	\$2,744,426	8.5%
Total Use of Fund Balance	\$32,220,585	\$32,220,585	\$34,965,011	\$2,744,426	8.5%
Total Financing Sources	\$38,920,015	\$36,039,865	\$41,224,578	\$5,184,713	14.4%
Net Cost	\$(34,965,011)	\$—	\$—	\$—	—%

Metro Air Park Impact Fees

Budget Unit Functions & Responsibilities

The **Metro Air Park Impact Fees** provides funding for portions of the major public infrastructure necessary for the urbanization of the Metro Air Park Special Program area. This includes construction of roadways improvements, freeway improvements, drainage improvements, sewer improvements, water facilities, and other miscellaneous facilities. The source of funding is the development impact fees collected from developers pulling permits.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Metro Air Park Impact Fees	\$12,620,752	\$41,056,595	\$32,604,247	\$(8,452,348)	(20.6)%
Gross Expenditures/Appropriations	\$12,620,752	\$41,056,595	\$32,604,247	\$(8,452,348)	(20.6)%
Total Expenditures/Appropriations	\$12,620,752	\$41,056,595	\$32,604,247	\$(8,452,348)	(20.6)%
Total Financing Uses	\$12,620,752	\$41,056,595	\$32,604,247	\$(8,452,348)	(20.6)%
Revenue	\$2,768,405	\$405,000	\$1,805,000	\$1,400,000	345.7%
Total Interfund Reimbursements	\$—	\$1,000,000	\$1,000,000	\$—	—%
Total Revenue	\$2,768,405	\$1,405,000	\$2,805,000	\$1,400,000	99.6%
Total Use of Fund Balance	\$39,651,595	\$39,651,595	\$29,799,247	\$(9,852,348)	(24.8)%
Total Financing Sources	\$42,420,000	\$41,056,595	\$32,604,247	\$(8,452,348)	(20.6)%
Net Cost	\$(29,799,247)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$262,381	\$13,846,039	\$15,201,065	\$1,355,026	9.8%
Other Charges	\$12,358,371	\$27,210,556	\$17,403,182	\$(9,807,374)	(36.0)%
Gross Expenditures/Appropriations	\$12,620,752	\$41,056,595	\$32,604,247	\$(8,452,348)	(20.6)%
Total Expenditures/Appropriations	\$12,620,752	\$41,056,595	\$32,604,247	\$(8,452,348)	(20.6)%
Total Financing Uses	\$12,620,752	\$41,056,595	\$32,604,247	\$(8,452,348)	(20.6)%
Revenue from Use Of Money & Property	\$1,494,215	\$205,000	\$205,000	\$—	—%
Charges for Services	\$1,274,190	\$200,000	\$1,600,000	\$1,400,000	700.0%
Revenue	\$2,768,405	\$405,000	\$1,805,000	\$1,400,000	345.7%
Other Interfund Reimbursements	\$—	\$1,000,000	\$1,000,000	\$—	—%
Total Interfund Reimbursements	\$—	\$1,000,000	\$1,000,000	\$—	—%
Total Revenue	\$2,768,405	\$1,405,000	\$2,805,000	\$1,400,000	99.6%
Fund Balance	\$39,651,595	\$39,651,595	\$29,799,247	\$(9,852,348)	(24.8)%
Total Use of Fund Balance	\$39,651,595	\$39,651,595	\$29,799,247	\$(9,852,348)	(24.8)%
Total Financing Sources	\$42,420,000	\$41,056,595	\$32,604,247	\$(8,452,348)	(20.6)%
Net Cost	\$(29,799,247)	\$—	\$—	\$—	—%

Metro Air Park Services Tax

Budget Unit Functions & Responsibilities

The **Metro Air Park Services Tax** provides maintenance revenue for facilities within the development. This includes maintenance of roadway, drainage, water facilities, and traffic monitoring. This program is funded by special taxes.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Metro Air Park Services Tax	\$401,604	\$1,395,542	\$1,399,978	\$4,436	0.3%
Gross Expenditures/Appropriations	\$401,604	\$1,395,542	\$1,399,978	\$4,436	0.3%
Total Expenditures/Appropriations	\$401,604	\$1,395,542	\$1,399,978	\$4,436	0.3%
Total Financing Uses	\$401,604	\$1,395,542	\$1,399,978	\$4,436	0.3%
Revenue	\$243,203	\$223,815	\$227,890	\$4,075	1.8%
Total Interfund Reimbursements	\$275,525	\$275,525	\$179,390	\$(96,135)	(34.9)%
Total Revenue	\$518,728	\$499,340	\$407,280	\$(92,060)	(18.4)%
Total Use of Fund Balance	\$896,202	\$896,202	\$992,698	\$96,496	10.8%
Total Financing Sources	\$1,414,930	\$1,395,542	\$1,399,978	\$4,436	0.3%
Net Cost	\$(1,013,326)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$126,079	\$1,120,017	\$1,220,588	\$100,571	9.0%
Interfund Charges	\$275,525	\$275,525	\$179,390	\$(96,135)	(34.9)%
Gross Expenditures/Appropriations	\$401,604	\$1,395,542	\$1,399,978	\$4,436	0.3%
Total Expenditures/Appropriations	\$401,604	\$1,395,542	\$1,399,978	\$4,436	0.3%
Total Financing Uses	\$401,604	\$1,395,542	\$1,399,978	\$4,436	0.3%
Taxes	\$204,349	\$219,815	\$224,390	\$4,575	2.1%
Revenue from Use Of Money & Property	\$38,854	\$4,000	\$3,500	\$(500)	(12.5)%
Revenue	\$243,203	\$223,815	\$227,890	\$4,075	1.8%
Other Interfund Reimbursements	\$275,525	\$275,525	\$179,390	\$(96,135)	(34.9)%
Total Interfund Reimbursements	\$275,525	\$275,525	\$179,390	\$(96,135)	(34.9)%
Total Revenue	\$518,728	\$499,340	\$407,280	\$(92,060)	(18.4)%
Fund Balance	\$896,202	\$896,202	\$992,698	\$96,496	10.8%
Total Use of Fund Balance	\$896,202	\$896,202	\$992,698	\$96,496	10.8%
Total Financing Sources	\$1,414,930	\$1,395,542	\$1,399,978	\$4,436	0.3%
Net Cost	\$(1,013,326)	\$—	\$—	\$—	—%

North Vineyard Station Specific Plan

Budget Unit Functions & Responsibilities

The **North Vineyard Station Specific Plan** provides funding for portions of the major public infrastructure necessary for the urbanization of the area. This includes the construction of roadways, frontage lanes, public transit, library, and park facilities. Funding is provided through the collection of development impact fees.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
North Vineyard Station	\$752,741	\$6,139,428	\$6,015,704	\$(123,724)	(2.0)%
Gross Expenditures/Appropriations	\$752,741	\$6,139,428	\$6,015,704	\$(123,724)	(2.0)%
Total Expenditures/Appropriations	\$752,741	\$6,139,428	\$6,015,704	\$(123,724)	(2.0)%
Total Financing Uses	\$752,741	\$6,139,428	\$6,015,704	\$(123,724)	(2.0)%
Revenue	\$639,017	\$46,000	\$36,000	\$(10,000)	(21.7)%
Total Interfund Reimbursements	\$171,368	\$171,369	\$—	\$(171,369)	(100.0)%
Total Revenue	\$810,385	\$217,369	\$36,000	\$(181,369)	(83.4)%
Total Use of Fund Balance	\$5,922,059	\$5,922,059	\$5,979,704	\$57,645	1.0%
Total Financing Sources	\$6,732,444	\$6,139,428	\$6,015,704	\$(123,724)	(2.0)%
Net Cost	\$(5,979,704)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$752,741	\$4,145,767	\$3,461,269	\$(684,498)	(16.5)%
Other Charges	\$—	\$1,993,661	\$2,554,435	\$560,774	28.1%
Gross Expenditures/Appropriations	\$752,741	\$6,139,428	\$6,015,704	\$(123,724)	(2.0)%
Total Expenditures/Appropriations	\$752,741	\$6,139,428	\$6,015,704	\$(123,724)	(2.0)%
Total Financing Uses	\$752,741	\$6,139,428	\$6,015,704	\$(123,724)	(2.0)%
Revenue from Use Of Money & Property	\$248,017	\$16,000	\$16,000	\$—	—%
Charges for Services	\$391,000	\$30,000	\$20,000	\$(10,000)	(33.3)%
Revenue	\$639,017	\$46,000	\$36,000	\$(10,000)	(21.7)%
Other Interfund Reimbursements	\$171,368	\$171,369	\$—	\$(171,369)	(100.0)%
Total Interfund Reimbursements	\$171,368	\$171,369	\$—	\$(171,369)	(100.0)%
Total Revenue	\$810,385	\$217,369	\$36,000	\$(181,369)	(83.4)%
Fund Balance	\$5,922,059	\$5,922,059	\$5,979,704	\$57,645	1.0%
Total Use of Fund Balance	\$5,922,059	\$5,922,059	\$5,979,704	\$57,645	1.0%
Total Financing Sources	\$6,732,444	\$6,139,428	\$6,015,704	\$(123,724)	(2.0)%
Net Cost	\$(5,979,704)	\$—	\$—	\$—	—%

North Vineyard Station CFDs

Budget Unit Functions & Responsibilities

The **North Vineyard Station Community Facilities Districts (CFDs)** provide funding for portions of the major public infrastructure necessary for the North Vineyard Station area to urbanize. This includes the construction of roadway and transportation improvements, signalized intersections, landscaping improvements, sanitary sewer, storm drainage and potable water systems. The programs are funded by prior bond proceeds as well as special taxes collected within the district boundaries and include:

- North Vineyard Station CFD #1
- North Vineyard Station CFD #2

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
North Vineyard Station CFD #1	\$318,562	\$3,016,612	\$3,656,860	\$640,248	21.2%
North Vineyard Station CFD #2	\$1,066,289	\$3,038,874	\$2,099,387	\$(939,487)	(30.9)%
Gross Expenditures/Appropriations	\$1,384,852	\$6,055,486	\$5,756,247	\$(299,239)	(4.9)%
Total Expenditures/Appropriations	\$1,384,852	\$6,055,486	\$5,756,247	\$(299,239)	(4.9)%
Total Financing Uses	\$1,384,852	\$6,055,486	\$5,756,247	\$(299,239)	(4.9)%
Revenue	\$1,076,002	\$918,746	\$928,356	\$9,610	1.0%
Total Revenue	\$1,076,002	\$918,746	\$928,356	\$9,610	1.0%
Total Use of Fund Balance	\$5,136,740	\$5,136,740	\$4,827,891	\$(308,849)	(6.0)%
Total Financing Sources	\$6,212,742	\$6,055,486	\$5,756,247	\$(299,239)	(4.9)%
Net Cost	\$(4,827,891)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$528,904	\$2,441,271	\$3,813,498	\$1,372,227	56.2%
Other Charges	\$855,948	\$3,614,215	\$1,942,749	\$(1,671,466)	(46.2)%
Gross Expenditures/Appropriations	\$1,384,852	\$6,055,486	\$5,756,247	\$(299,239)	(4.9)%
Total Expenditures/Appropriations	\$1,384,852	\$6,055,486	\$5,756,247	\$(299,239)	(4.9)%
Total Financing Uses	\$1,384,852	\$6,055,486	\$5,756,247	\$(299,239)	(4.9)%
Taxes	\$1,010,917	\$814,246	\$903,856	\$89,610	11.0%
Revenue from Use Of Money & Property	\$65,085	\$104,500	\$24,500	\$(80,000)	(76.6)%
Revenue	\$1,076,002	\$918,746	\$928,356	\$9,610	1.0%
Total Revenue	\$1,076,002	\$918,746	\$928,356	\$9,610	1.0%
Fund Balance	\$5,136,740	\$5,136,740	\$4,827,891	\$(308,849)	(6.0)%
Total Use of Fund Balance	\$5,136,740	\$5,136,740	\$4,827,891	\$(308,849)	(6.0)%
Total Financing Sources	\$6,212,742	\$6,055,486	\$5,756,247	\$(299,239)	(4.9)%
Net Cost	\$(4,827,891)	\$—	\$—	\$—	—%

North Vineyard Station CFD #1

Program Overview

North Vineyard Station CFD #1 consists of approximately 284 acres that are bound by Florin Road on the north, Gerber Road on the south, and Bradshaw road on the east. This district provides funding for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems. The program is funded by prior bond proceeds as well as special taxes collected within the district boundaries.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$318,562	\$2,230,584	\$3,656,860	\$1,426,276	63.9%
Other Charges	\$—	\$786,028	\$—	\$(786,028)	(100.0)%
Gross Expenditures/Appropriations	\$318,562	\$3,016,612	\$3,656,860	\$640,248	21.2%
Total Expenditures/Appropriations	\$318,562	\$3,016,612	\$3,656,860	\$640,248	21.2%
Total Financing Uses	\$318,562	\$3,016,612	\$3,656,860	\$640,248	21.2%
Taxes	\$859,968	\$703,929	\$768,962	\$65,033	9.2%
Revenue from Use Of Money & Property	\$33,809	\$1,000	\$1,000	\$—	—%
Revenue	\$893,777	\$704,929	\$769,962	\$65,033	9.2%
Total Revenue	\$893,777	\$704,929	\$769,962	\$65,033	9.2%
Fund Balance	\$2,311,683	\$2,311,683	\$2,886,898	\$575,215	24.9%
Total Use of Fund Balance	\$2,311,683	\$2,311,683	\$2,886,898	\$575,215	24.9%
Total Financing Sources	\$3,205,460	\$3,016,612	\$3,656,860	\$640,248	21.2%
Net Cost	\$(2,886,898)	\$—	\$—	\$—	—%

North Vineyard Station CFD #2

Program Overview

North Vineyard Station CFD #2 consists of approximately 93 acres that are bound by Florin Road on the north, Gerber Road on the south, Elk Grove-Florin Road on the west and Bradshaw Road on the east. This district provides funding for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems. The program is funded by prior bond proceeds as well as special taxes collected within the district boundaries.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$210,341	\$210,687	\$156,638	\$(54,049)	(25.7)%
Other Charges	\$855,948	\$2,828,187	\$1,942,749	\$(885,438)	(31.3)%
Gross Expenditures/Appropriations	\$1,066,289	\$3,038,874	\$2,099,387	\$(939,487)	(30.9)%
Total Expenditures/Appropriations	\$1,066,289	\$3,038,874	\$2,099,387	\$(939,487)	(30.9)%
Total Financing Uses	\$1,066,289	\$3,038,874	\$2,099,387	\$(939,487)	(30.9)%
Taxes	\$150,949	\$110,317	\$134,894	\$24,577	22.3%
Revenue from Use Of Money & Property	\$31,276	\$103,500	\$23,500	\$(80,000)	(77.3)%
Revenue	\$182,225	\$213,817	\$158,394	\$(55,423)	(25.9)%
Total Revenue	\$182,225	\$213,817	\$158,394	\$(55,423)	(25.9)%
Fund Balance	\$2,825,057	\$2,825,057	\$1,940,993	\$(884,064)	(31.3)%
Total Use of Fund Balance	\$2,825,057	\$2,825,057	\$1,940,993	\$(884,064)	(31.3)%
Total Financing Sources	\$3,007,282	\$3,038,874	\$2,099,387	\$(939,487)	(30.9)%
Net Cost	\$(1,940,993)	\$—	\$—	\$—	—%

Park Meadows CFD-Bond Proceeds

Budget Unit Functions & Responsibilities

The **Park Meadows Community Facilities District (CFD)-Bond Proceeds** provide the funding for the necessary acquisition and construction of West Stockton Boulevard and some related water and drainage improvements from Dunisch Road to Lewis Stein Road. The funding for this budget unit is from special taxes and interest earnings.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Park Meadows CFD	\$62,150	\$200,413	\$231,170	\$30,757	15.3%
Gross Expenditures/Appropriations	\$62,150	\$200,413	\$231,170	\$30,757	15.3%
Total Expenditures/Appropriations	\$62,150	\$200,413	\$231,170	\$30,757	15.3%
Total Financing Uses	\$62,150	\$200,413	\$231,170	\$30,757	15.3%
Revenue	\$92,907	\$77,000	\$77,000	\$—	—%
Total Revenue	\$92,907	\$77,000	\$77,000	\$—	—%
Total Use of Fund Balance	\$123,413	\$123,413	\$154,170	\$30,757	24.9%
Total Financing Sources	\$216,320	\$200,413	\$231,170	\$30,757	15.3%
Net Cost	\$(154,170)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$62,150	\$200,413	\$231,170	\$30,757	15.3%
Gross Expenditures/Appropriations	\$62,150	\$200,413	\$231,170	\$30,757	15.3%
Total Expenditures/Appropriations	\$62,150	\$200,413	\$231,170	\$30,757	15.3%
Total Financing Uses	\$62,150	\$200,413	\$231,170	\$30,757	15.3%
Taxes	\$76,363	\$75,000	\$75,000	\$—	—%
Revenue from Use Of Money & Property	\$16,544	\$2,000	\$2,000	\$—	—%
Revenue	\$92,907	\$77,000	\$77,000	\$—	—%
Total Revenue	\$92,907	\$77,000	\$77,000	\$—	—%
Fund Balance	\$123,413	\$123,413	\$154,170	\$30,757	24.9%
Total Use of Fund Balance	\$123,413	\$123,413	\$154,170	\$30,757	24.9%
Total Financing Sources	\$216,320	\$200,413	\$231,170	\$30,757	15.3%
Net Cost	\$(154,170)	\$—	\$—	\$—	—%

Vineyard Public Facilities Financing Plan

Budget Unit Functions & Responsibilities

The **Vineyard Public Facilities Financing Plan (PFFP)** provides funding through development impact fees for portions of the major public infrastructure necessary for the Vineyard area to urbanize. This includes construction of major freeway interchanges, roadways, public transit, fire protection, library, community center, and park facilities. The funding for this budget unit is through development impact fees and interest earnings.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Vineyard	\$139,843	\$14,514,850	\$17,630,756	\$3,115,906	21.5%
Gross Expenditures/Appropriations	\$139,843	\$14,514,850	\$17,630,756	\$3,115,906	21.5%
Total Expenditures/Appropriations	\$139,843	\$14,514,850	\$17,630,756	\$3,115,906	21.5%
Total Financing Uses	\$139,843	\$14,514,850	\$17,630,756	\$3,115,906	21.5%
Revenue	\$3,275,748	\$2,673,961	\$2,653,961	\$(20,000)	(0.7)%
Total Revenue	\$3,275,748	\$2,673,961	\$2,653,961	\$(20,000)	(0.7)%
Total Use of Fund Balance	\$11,840,889	\$11,840,889	\$14,976,795	\$3,135,906	26.5%
Total Financing Sources	\$15,116,637	\$14,514,850	\$17,630,756	\$3,115,906	21.5%
Net Cost	\$(14,976,794)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$139,843	\$14,064,850	\$17,180,756	\$3,115,906	22.2%
Other Charges	\$—	\$450,000	\$450,000	\$—	—%
Gross Expenditures/Appropriations	\$139,843	\$14,514,850	\$17,630,756	\$3,115,906	21.5%
Total Expenditures/Appropriations	\$139,843	\$14,514,850	\$17,630,756	\$3,115,906	21.5%
Total Financing Uses	\$139,843	\$14,514,850	\$17,630,756	\$3,115,906	21.5%
Revenue from Use Of Money & Property	\$611,048	\$75,000	\$75,000	\$—	—%
Intergovernmental Revenues	\$10,089	\$2,258,961	\$2,238,961	\$(20,000)	(0.9)%
Charges for Services	\$2,654,612	\$340,000	\$340,000	\$—	—%
Revenue	\$3,275,748	\$2,673,961	\$2,653,961	\$(20,000)	(0.7)%
Total Revenue	\$3,275,748	\$2,673,961	\$2,653,961	\$(20,000)	(0.7)%
Fund Balance	\$11,840,889	\$11,840,889	\$14,976,795	\$3,135,906	26.5%
Total Use of Fund Balance	\$11,840,889	\$11,840,889	\$14,976,795	\$3,135,906	26.5%
Total Financing Sources	\$15,116,637	\$14,514,850	\$17,630,756	\$3,115,906	21.5%
Net Cost	\$(14,976,794)	\$—	\$—	\$—	—%

Financing-Transfers/Reimbursement

Budget Unit Functions & Responsibilities

The **Financing-Transfers/Reimbursements** budget unit accounts for transfers from the General Fund to other county funds.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
General Fund Transfers to Other County Funds	\$31,031,697	\$26,121,851	\$18,946,138	\$(7,175,713)	(27.5)%
Gross Expenditures/Appropriations	\$31,031,697	\$26,121,851	\$18,946,138	\$(7,175,713)	(27.5)%
Total Expenditures/Appropriations	\$31,031,697	\$26,121,851	\$18,946,138	\$(7,175,713)	(27.5)%
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	\$21,471,431	\$(4,650,420)	(17.8)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$31,031,697	\$26,121,851	\$18,946,138	\$(7,175,713)	(27.5)%
Gross Expenditures/Appropriations	\$31,031,697	\$26,121,851	\$18,946,138	\$(7,175,713)	(27.5)%
Total Expenditures/Appropriations	\$31,031,697	\$26,121,851	\$18,946,138	\$(7,175,713)	(27.5)%
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	\$21,471,431	\$(4,650,420)	(17.8)%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
General Fund Transfers to Other County Funds	12,035,768	—	—	12,035,768	—

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
GF Contribution to EMD - HMRT Contract					
	35,768	—	—	35,768	—
Increase General Fund contribution by \$35,768 toward the County's portion of the Hazardous Materials Response Team contracts with the City of Sacramento and Sacramento Metropolitan First District. Contributions by participating jurisdictions are collected by EMD and then remitted by the contractual distribution formula. This request is contingent upon approval of a growth request in the EMD budget (Budget Unit 3350000).					
GF Contribution to Parks Construction - Restroom Repairs					
	2,000,000	—	—	2,000,000	—
During the Recommended Budget Hearings on June 4, 2025, the Board of Supervisors approved a one-time transfer for the repair of restrooms at Discovery Park, and at the Watt Avenue Access point. This request is contingent upon approval of a growth request in the Parks Construction budget (Budget Unit 6570000).					
GF Contribution to Road Fund for Pavement Improvement Projects (Sep BOS Change)					
	10,000,000	—	—	10,000,000	—
During the Revised Recommended Budget Hearings on September 3, 2025, the Board of Supervisors approved one-time General Fund contribution to the Roads Fund. Due to an aging roadway system, there are many roadways that need rehabilitation with a pavement overlay. The maintenance cost for roadways increases when rehabilitation work is delayed due to lack of funding availability. Some roadways, if not addressed with pavement rehabilitation projects, would require a full reconstruction in the future. An additional area in prioritizing roadway rehabilitation and maintenance would be to focus on cost share agreements with utility agencies. This request is contingent upon approval of a request in the Roads Fund budget (Budget Unit 2900000).					

Fixed Asset Revolving

Budget Unit Functions & Responsibilities

The **Fixed Asset Revolving Fund** program provides for the transfer of funds, as necessary, to the 2020 Refunding Certificates of Participation (COPs) – Fixed Asset Debt Service (see Budget Unit 9300000) for payment of debt service and other costs of the program. Since completion of the draw-down of proceeds from the initial borrowing, this budget unit has provided funds for continuing acquisition of fixed assets and will provide funds throughout the life of the program.

This budget unit will be closed in FY 2024-25, and all transactions will be conducted through the 2020 Certificates of Participation (Budget Unit 3011000) budget.

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Fixed Asset Financing Program	\$3,841,582	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Gross Expenditures/Appropriations	\$3,841,582	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Total Expenditures/Appropriations	\$3,841,582	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Total Financing Uses	\$3,841,582	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Revenue	\$3,832,500	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Total Revenue	\$3,832,500	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Total Use of Fund Balance	\$9,076	\$9,076	\$—	\$(9,076)	(100.0)%
Total Financing Sources	\$3,841,576	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Net Cost	\$6	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$—	\$9,076	\$—	\$(9,076)	(100.0)%
Interfund Charges	\$3,841,582	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Gross Expenditures/Appropriations	\$3,841,582	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Total Expenditures/Appropriations	\$3,841,582	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Total Financing Uses	\$3,841,582	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Miscellaneous Revenues	\$3,832,500	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Revenue	\$3,832,500	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Total Revenue	\$3,832,500	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Fund Balance	\$9,076	\$9,076	\$—	\$(9,076)	(100.0)%
Total Use of Fund Balance	\$9,076	\$9,076	\$—	\$(9,076)	(100.0)%
Total Financing Sources	\$3,841,576	\$3,841,576	\$—	\$(3,841,576)	(100.0)%
Net Cost	\$6	\$—	\$—	\$—	—%

Interagency Procurement

Budget Unit Functions & Responsibilities

The **Interagency Procurement Fund** was established with the adoption of the Fiscal Year 1990-91 Budget to facilitate the use of the County's Fixed Asset Financing Program (FAFP) by various county departments and by other agencies as permitted by the financing documents. The draw-down of the original proceeds of the borrowing was completed as of April 28, 1994, per the bond covenant requirements. The activities of this fund provide for the following; (1) user agencies are authorized to charge the FAFP to acquire budgeted fixed assets; and encumber funds for future payment of related service charges, (2) collecting user charges from user agencies, (3) accounting for the annual life/debt service aspects of the acquired fixed assets in accordance with the provisions of the financing documents, (4) making appropriate reimbursements/transfers to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with the requirements of the financing documents, (5) other acquisitions and activities as necessary to facilitate the FAFP.

This budget unit will be closed in FY 2024-25, and the remaining outstanding loans will be transacted through the 2020 Certificates of Participation (Budget Unit 3011000) budget.

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Interagency Procurement	\$3,833,300	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Gross Expenditures/Appropriations	\$3,833,300	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Total Expenditures/Appropriations	\$3,833,300	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Total Financing Uses	\$3,833,300	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Revenue	\$1,166,410	\$1,165,611	\$—	\$(1,165,611)	(100.0)%
Total Interfund Reimbursements	\$2,561,243	\$2,609,020	\$—	\$(2,609,020)	(100.0)%
Total Revenue	\$3,727,653	\$3,774,631	\$—	\$(3,774,631)	(100.0)%
Total Use of Fund Balance	\$105,646	\$105,646	\$—	\$(105,646)	(100.0)%
Total Financing Sources	\$3,833,299	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Net Cost	\$0	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$—	\$47,777	\$—	\$(47,777)	(100.0)%
Other Charges	\$3,832,500	\$3,832,500	\$—	\$(3,832,500)	(100.0)%
Interfund Charges	\$800	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$3,833,300	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Total Expenditures/Appropriations	\$3,833,300	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Total Financing Uses	\$3,833,300	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Revenue from Use Of Money & Property	\$127,878	\$1,165,611	\$—	\$(1,165,611)	(100.0)%
Charges for Services	\$1,038,532	\$—	\$—	\$—	—%
Revenue	\$1,166,410	\$1,165,611	\$—	\$(1,165,611)	(100.0)%
Other Interfund Reimbursements	\$2,561,243	\$2,609,020	\$—	\$(2,609,020)	(100.0)%
Total Interfund Reimbursements	\$2,561,243	\$2,609,020	\$—	\$(2,609,020)	(100.0)%
Total Revenue	\$3,727,653	\$3,774,631	\$—	\$(3,774,631)	(100.0)%
Fund Balance	\$105,646	\$105,646	\$—	\$(105,646)	(100.0)%
Total Use of Fund Balance	\$105,646	\$105,646	\$—	\$(105,646)	(100.0)%
Total Financing Sources	\$3,833,299	\$3,880,277	\$—	\$(3,880,277)	(100.0)%
Net Cost	\$0	\$—	\$—	\$—	—%

Neighborhood Revitalization

Budget Unit Functions & Responsibilities

The **Neighborhood Revitalization Fund (NRF)** provides resources for neighborhood revitalization activities that complement County investments. This budget includes proceeds from the sale of Redevelopment Agency properties purchased with tax-exempt bond funds, prior year revenue from the Sierra 99 Gateway digital sign, as well as one-time funding restricted for affordable housing projects. A portion of funds must be used for capital improvement projects in the former Redevelopment Project Area. Programs include:

- Affordable Housing
- Neighborhood Revitalization – Redevelopment
- Neighborhood Revitalization – Unrestricted

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Affordable Housing	\$—	\$334,382	\$334,382	\$—	—%
Neighborhood Revitalization - Redevelopment	\$—	\$366,981	\$366,981	\$—	—%
Neighborhood Revitalization - Unrestricted	\$3,170,000	\$3,431,369	\$598,369	\$(2,833,000)	(82.6)%
Gross Expenditures/Appropriations	\$3,170,000	\$4,132,732	\$1,299,732	\$(2,833,000)	(68.6)%
Total Expenditures/Appropriations	\$3,170,000	\$4,132,732	\$1,299,732	\$(2,833,000)	(68.6)%
Total Financing Uses	\$3,170,000	\$4,132,732	\$1,299,732	\$(2,833,000)	(68.6)%
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	\$1,092,732	\$(3,040,000)	(73.6)%
Total Financing Sources	\$4,262,732	\$4,132,732	\$1,299,732	\$(2,833,000)	(68.6)%
Net Cost	\$(1,092,732)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$—	\$962,732	\$1,299,732	\$337,000	35.0%
Interfund Charges	\$3,170,000	\$3,170,000	\$—	\$(3,170,000)	(100.0)%
Gross Expenditures/Appropriations	\$3,170,000	\$4,132,732	\$1,299,732	\$(2,833,000)	(68.6)%
Total Expenditures/Appropriations	\$3,170,000	\$4,132,732	\$1,299,732	\$(2,833,000)	(68.6)%
Total Financing Uses	\$3,170,000	\$4,132,732	\$1,299,732	\$(2,833,000)	(68.6)%
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	\$1,092,732	\$(3,040,000)	(73.6)%
Total Use of Fund Balance	\$4,132,732	\$4,132,732	\$1,092,732	\$(3,040,000)	(73.6)%
Total Financing Sources	\$4,262,732	\$4,132,732	\$1,299,732	\$(2,833,000)	(68.6)%
Net Cost	\$(1,092,732)	\$—	\$—	\$—	—%

Affordable Housing

Program Overview

Affordable Housing includes funding from the one-time distribution of assets in FY 2019-20 resulting from the dissolution of the Delta Counties Home Mortgage Finance Authority (Authority). The purpose of the Authority was to provide financing in the form of loans to respective Members' residents for the construction, acquisition, and rehabilitation of homes. The Authority issued bonds and used the bond proceeds to make such loans. All of the loans were repaid to the Authority, and the bonds were paid in full with interest and retired.

These funds are to be used for single and multi-family affordable housing purposes per Part 5 Division 31 of the Health and Safety Code, which includes sections 52000 to 52106.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$—	\$334,382	\$334,382	\$—	—%
Gross Expenditures/Appropriations	\$—	\$334,382	\$334,382	\$—	—%
Total Expenditures/Appropriations	\$—	\$334,382	\$334,382	\$—	—%
Total Financing Uses	\$—	\$334,382	\$334,382	\$—	—%
Fund Balance	\$334,382	\$334,382	\$334,382	\$—	—%
Total Use of Fund Balance	\$334,382	\$334,382	\$334,382	\$—	—%
Total Financing Sources	\$334,382	\$334,382	\$334,382	\$—	—%
Net Cost	\$(334,382)	\$—	\$—	\$—	—%

Neighborhood Revitalization - Redevelopment

Program Overview

Neighborhood Revitalization – Redevelopment includes proceeds from the sale of Redevelopment Agency property to the City of Sacramento that was purchased with Tax Exempt Bonds and funds projects in the Downtown Redevelopment Area and Oak Park Redevelopment area.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$—	\$366,981	\$366,981	\$—	—%
Gross Expenditures/Appropriations	\$—	\$366,981	\$366,981	\$—	—%
Total Expenditures/Appropriations	\$—	\$366,981	\$366,981	\$—	—%
Total Financing Uses	\$—	\$366,981	\$366,981	\$—	—%
Fund Balance	\$366,981	\$366,981	\$366,981	\$—	—%
Total Use of Fund Balance	\$366,981	\$366,981	\$366,981	\$—	—%
Total Financing Sources	\$366,981	\$366,981	\$366,981	\$—	—%
Net Cost	\$(366,981)	\$—	\$—	\$—	—%

Neighborhood Revitalization - Unrestricted

Program Overview

Neighborhood Revitalization – Unrestricted provides funds for activities that complement County investments and includes revenue from the Sierra 99 Gateway digital sign that is intended to be used to plan or implement improvements to corridors or neighborhoods to address blight or improve the health, safety, and economic vitality of commercial corridors and neighborhoods within the unincorporated County.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$—	\$261,369	\$598,369	\$337,000	128.9%
Interfund Charges	\$3,170,000	\$3,170,000	\$—	\$(3,170,000)	(100.0)%
Gross Expenditures/Appropriations	\$3,170,000	\$3,431,369	\$598,369	\$(2,833,000)	(82.6)%
Total Expenditures/Appropriations	\$3,170,000	\$3,431,369	\$598,369	\$(2,833,000)	(82.6)%
Total Financing Uses	\$3,170,000	\$3,431,369	\$598,369	\$(2,833,000)	(82.6)%
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	\$391,369	\$(3,040,000)	(88.6)%
Total Use of Fund Balance	\$3,431,369	\$3,431,369	\$391,369	\$(3,040,000)	(88.6)%
Total Financing Sources	\$3,561,369	\$3,431,369	\$598,369	\$(2,833,000)	(82.6)%
Net Cost	\$(391,369)	\$—	\$—	\$—	—%

Non-Departmental Costs/General Fund

Budget Unit Functions & Responsibilities

The **Non-Departmental Costs/General Fund** budget unit provides appropriations for costs associated with mandated contributions and contractual obligations including countywide annual financial audits, search and rescue claims, contribution to the Sacramento Area Council of Governments and costs associated with central support of countywide operations such as transit subsidies, State Legislative Advocacy, subsidy for fire protection at McClellan, youth commission support, memberships to statewide and national organizations, and pension and liability payments for the Sacramento Regional Human Rights/Fair Housing Commission.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Non-Departmental Costs/General Fund	\$25,619,104	\$25,129,020	\$25,714,201	\$585,181	2.3%
Gross Expenditures/Appropriations	\$25,619,104	\$25,129,020	\$25,714,201	\$585,181	2.3%
Total Expenditures/Appropriations	\$25,619,104	\$25,129,020	\$25,714,201	\$585,181	2.3%
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	\$25,520,883	\$391,863	1.6%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$446	\$2,500	\$—	\$(2,500)	(100.0)%
Services & Supplies	\$18,256,345	\$16,079,894	\$16,253,329	\$173,435	1.1%
Other Charges	\$107,727	\$2,454,980	\$2,415,985	\$(38,995)	(1.6)%
Interfund Charges	\$2,797,720	\$2,845,497	\$2,671,933	\$(173,564)	(6.1)%
Intrafund Charges	\$4,456,866	\$3,746,149	\$4,372,954	\$626,805	16.7%
Gross Expenditures/Appropriations	\$25,619,104	\$25,129,020	\$25,714,201	\$585,181	2.3%
Total Expenditures/Appropriations	\$25,619,104	\$25,129,020	\$25,714,201	\$585,181	2.3%
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	\$25,520,883	\$391,863	1.6%

Summary of Approved Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Non-Departmental Costs/General Fund	(40,000)	—	—	(40,000)	—

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
NDC - Eliminate funding for Law Enforcement Chaplaincy Contract					
	(40,000)	—	—	(40,000)	—

This reduction will eliminate funding to the Law Enforcement Chaplaincy - Sacramento to provide chaplain services for schools in the County of Sacramento to bring trauma-trained adults onto school campuses to work with administration, teachers, parents and students.

Non-Departmental Revenues/General Fund

Budget Unit Functions & Responsibilities

The **Non-Departmental Revenues/General Fund** budget unit accounts for major general purpose revenues, such as property taxes, sales tax, property tax in lieu of vehicle license fees, and utility user tax, not linked to a specific program or activity. These major sources of revenues, along with General Fund balance and net reserve changes, are the sources of the net general purpose financing allocations to General Fund departments and the Courts.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Total Expenditures/Appropriations	\$—	\$—	\$—	\$—	—%
Revenue	\$924,848,540	\$892,290,240	\$930,444,068	\$38,153,828	4.3%
Total Interfund Reimbursements	\$12,950,369	\$15,101,227	\$14,464,429	\$(636,798)	(4.2)%
Total Revenue	\$937,798,909	\$907,391,467	\$944,908,497	\$37,517,030	4.1%
Net Cost	\$(937,798,909)	\$(907,391,467)	\$(944,908,497)	\$(37,517,030)	4.1%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Total Expenditures/Appropriations	\$—	\$—	\$—	\$—	—%
Taxes	\$855,479,169	\$827,277,358	\$864,540,119	\$37,262,761	4.5%
Licenses, Permits & Franchises	\$4,431,041	\$4,333,197	\$3,169,040	\$(1,164,157)	(26.9)%
Fines, Forfeitures & Penalties	\$8,065,005	\$8,375,000	\$8,375,000	\$—	—%
Revenue from Use Of Money & Property	\$18,626,439	\$14,700,000	\$13,300,000	\$(1,400,000)	(9.5)%
Intergovernmental Revenues	\$33,521,053	\$33,447,701	\$32,970,411	\$(477,290)	(1.4)%
Charges for Services	\$593	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$4,725,239	\$4,156,984	\$8,089,498	\$3,932,514	94.6%
Revenue	\$924,848,540	\$892,290,240	\$930,444,068	\$38,153,828	4.3%
Other Interfund Reimbursements	\$12,950,369	\$15,101,227	\$14,464,429	\$(636,798)	(4.2)%
Total Interfund Reimbursements	\$12,950,369	\$15,101,227	\$14,464,429	\$(636,798)	(4.2)%
Total Revenue	\$937,798,909	\$907,391,467	\$944,908,497	\$37,517,030	4.1%
Net Cost	\$(937,798,909)	\$(907,391,467)	\$(944,908,497)	\$(37,517,030)	4.1%

2004 Pension Obligation Bond-Debt Service

Budget Unit Functions & Responsibilities

The **2004 Pension Obligation Bond-Debt Service** budget unit provides for the appropriations for the annual debt service and related financial services costs for the County of Sacramento Taxable Pension Funding Bonds Series 2004 approved by the Board of Supervisors on June 15, 2004, by Resolution Number 2004-0784 and subsequent related transactions.

The bonds were sold in June 2004 and closed in July 2004. The proceeds from the bond issue were utilized to pay a portion of the estimated Unfunded Accrued Actuarial Liability (UAAL) as of July 1, 2004, owed by the County to the Sacramento County Employees' Retirement System (SCERS) as of July 1, 2004. The UAAL was incurred as a result of labor agreements which provided for enhanced retirement benefits for County employees and negative investment returns by the system during Fiscal Year 2002-03. The bonds were issued as Convertible Auction Rate Securities (CARS), Series 2004C-1 (\$324,582,426.50), 2004C-2 (\$39,147,165.75) and 2004C-3 (\$62,401,528). CARS were a structure that combined the debt service deferral feature of Capital Appreciation Bonds (CABS) with Auction Rate Securities. The CARS paid no debt service until 2006, when they incrementally converted to conventional Auction Rate Securities. At each conversion date (July 10, 2006, 2009 and 2014) the County had the ability to call and pay down any amount of the CARS. The County also had the ability to direct the remarketing agents to sell the converted CARS in any one of several interest rate modes.

Due to market disruptions the County issued four series of refunding bonds, the 2008 Floating Rate Notes, the 2009 Floating Rate Notes, the 2011 Fixed Rate Refunding Bonds, and finally the 2013 Fixed Rate Refunding Bonds. In 2023, the 2030 maturity of the 2008 Floating Rate Notes were refunded to convert the index rate of the Bonds and the related Swaps from the London Interbank Offering Rate to the Secured Overnight Financing Rate.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
2004 Pension Obligation Bond - Debt Service	\$149,747,850	\$151,428,958	\$130,489,874	\$(20,939,084)	(13.8)%
Gross Expenditures/Appropriations	\$149,747,850	\$151,428,958	\$130,489,874	\$(20,939,084)	(13.8)%
Total Expenditures/Appropriations	\$149,747,850	\$151,428,958	\$130,489,874	\$(20,939,084)	(13.8)%
Total Financing Uses	\$149,747,850	\$151,428,958	\$130,489,874	\$(20,939,084)	(13.8)%
Revenue	\$149,876,014	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Total Revenue	\$149,876,014	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Total Use of Fund Balance	\$2,391,974	\$2,391,974	\$2,520,138	\$128,164	5.4%
Total Financing Sources	\$152,267,988	\$151,428,958	\$130,489,874	\$(20,939,084)	(13.8)%
Net Cost	\$(2,520,138)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$1,036,709	\$2,691,972	\$2,820,138	\$128,166	4.8%
Other Charges	\$148,711,141	\$148,736,986	\$127,669,736	\$(21,067,250)	(14.2)%
Gross Expenditures/Appropriations	\$149,747,850	\$151,428,958	\$130,489,874	\$(20,939,084)	(13.8)%
Total Expenditures/Appropriations	\$149,747,850	\$151,428,958	\$130,489,874	\$(20,939,084)	(13.8)%
Total Financing Uses	\$149,747,850	\$151,428,958	\$130,489,874	\$(20,939,084)	(13.8)%
Revenue from Use Of Money & Property	\$149,876,014	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Revenue	\$149,876,014	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Total Revenue	\$149,876,014	\$149,036,984	\$127,969,736	\$(21,067,248)	(14.1)%
Fund Balance	\$2,391,974	\$2,391,974	\$2,520,138	\$128,164	5.4%
Total Use of Fund Balance	\$2,391,974	\$2,391,974	\$2,520,138	\$128,164	5.4%
Total Financing Sources	\$152,267,988	\$151,428,958	\$130,489,874	\$(20,939,084)	(13.8)%
Net Cost	\$(2,520,138)	\$—	\$—	\$—	—%

2018 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

The **2018 Refunding Certificates of Participation (COPs)-Debt Service** budget unit provides for the annual lease payments for the 2018 Refunding Certificates of Participation issued on November 15, 2018. These 2018 Refunding Certificates of Participation refunded the County's 1997 Refunding Certificates of Participation (Coroner/Crime Lab and Data Center), 2003 Public Facilities Project Certificates of Participation (various capital projects), the 2006 Public Facilities Projects Certificates of Participation (Fleet Maintenance and Voter Registration/Sheriff Station House Facilities) and the 2007 Certificates of Participation (Animal Care Facility and a 120 bed expansion of the Youth Detention Facility). Although the financing for all of these issuances were consolidated into a two series issue, the debt service related to each is segregated so that the appropriate amounts are charged to the operating funds/budgets of the departments that operate each facility.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
2018 Refunding COPs - Debt Service	\$9,867,732	\$10,349,513	\$10,436,621	\$87,108	0.8%
Gross Expenditures/Appropriations	\$9,867,732	\$10,349,513	\$10,436,621	\$87,108	0.8%
Total Expenditures/Appropriations	\$9,867,732	\$10,349,513	\$10,436,621	\$87,108	0.8%
Total Financing Uses	\$9,867,732	\$10,349,513	\$10,436,621	\$87,108	0.8%
Revenue	\$150,433	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$9,802,000	\$9,802,028	\$9,804,435	\$2,407	0.0%
Total Revenue	\$9,952,433	\$9,802,028	\$9,804,435	\$2,407	0.0%
Total Use of Fund Balance	\$547,485	\$547,485	\$632,186	\$84,701	15.5%
Total Financing Sources	\$10,499,918	\$10,349,513	\$10,436,621	\$87,108	0.8%
Net Cost	\$(632,186)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$212,064	\$687,513	\$772,246	\$84,733	12.3%
Other Charges	\$9,655,668	\$9,662,000	\$9,664,375	\$2,375	0.0%
Gross Expenditures/Appropriations	\$9,867,732	\$10,349,513	\$10,436,621	\$87,108	0.8%
Total Expenditures/Appropriations	\$9,867,732	\$10,349,513	\$10,436,621	\$87,108	0.8%
Total Financing Uses	\$9,867,732	\$10,349,513	\$10,436,621	\$87,108	0.8%
Revenue from Use Of Money & Property	\$150,433	\$—	\$—	\$—	—%
Revenue	\$150,433	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$9,802,000	\$9,802,028	\$9,804,435	\$2,407	0.0%
Total Interfund Reimbursements	\$9,802,000	\$9,802,028	\$9,804,435	\$2,407	0.0%
Total Revenue	\$9,952,433	\$9,802,028	\$9,804,435	\$2,407	0.0%
Fund Balance	\$547,485	\$547,485	\$632,186	\$84,701	15.5%
Total Use of Fund Balance	\$547,485	\$547,485	\$632,186	\$84,701	15.5%
Total Financing Sources	\$10,499,918	\$10,349,513	\$10,436,621	\$87,108	0.8%
Net Cost	\$(632,186)	\$—	\$—	\$—	—%

2020 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

The **2020 Refunding Certificates of Participation (COPs) - Debt Service** budget unit provides for the annual lease payments for the governmental funds portion of the 2020 Refunding Certificates of Participation issued on October 15, 2020. The 2020 Refunding Certificates of Participation refunded the County's 2010 Refunding Certificates of Participation, which previously refunded the County's 1990 Certificates of Participation (Fixed Asset Acquisition Fund), 2003 Refunding Certificates of Participation (Main Jail) and the 1999 Refunding Certificates of Participation (Cherry Island Golf Course and the County Employees Parking Garage).

As of Fiscal Year 2025-26, this budget unit will also include transactions associated with outstanding fixed asset acquisition loans previously tracked under budget unit 9030000 (Interagency Procurement).

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
2020 Refunding COPs - Debt Service	\$3,965,386	\$4,202,081	\$4,050,495	\$(151,586)	(3.6)%
Gross Expenditures/Appropriations	\$3,965,386	\$4,202,081	\$4,050,495	\$(151,586)	(3.6)%
Total Expenditures/Appropriations	\$3,965,386	\$4,202,081	\$4,050,495	\$(151,586)	(3.6)%
Total Financing Uses	\$3,965,386	\$4,202,081	\$4,050,495	\$(151,586)	(3.6)%
Revenue	\$201,999	\$—	\$1,166,566	\$1,166,566	—%
Total Interfund Reimbursements	\$3,842,381	\$3,832,500	\$2,435,353	\$(1,397,147)	(36.5)%
Total Revenue	\$4,044,380	\$3,832,500	\$3,601,919	\$(230,581)	(6.0)%
Total Use of Fund Balance	\$369,581	\$369,581	\$448,576	\$78,995	21.4%
Total Financing Sources	\$4,413,961	\$4,202,081	\$4,050,495	\$(151,586)	(3.6)%
Net Cost	\$(448,575)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$227,886	\$464,581	\$318,495	\$(146,086)	(31.4)%
Other Charges	\$3,737,500	\$3,737,500	\$3,732,000	\$(5,500)	(0.1)%
Gross Expenditures/Appropriations	\$3,965,386	\$4,202,081	\$4,050,495	\$(151,586)	(3.6)%
Total Expenditures/Appropriations	\$3,965,386	\$4,202,081	\$4,050,495	\$(151,586)	(3.6)%
Total Financing Uses	\$3,965,386	\$4,202,081	\$4,050,495	\$(151,586)	(3.6)%
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	\$(1,397,147)	(36.5)%
Total Interfund Reimbursements	\$3,842,381	\$3,832,500	\$2,435,353	\$(1,397,147)	(36.5)%
Total Revenue	\$4,044,380	\$3,832,500	\$3,601,919	\$(230,581)	(6.0)%
Fund Balance	\$369,581	\$369,581	\$448,576	\$78,995	21.4%
Total Use of Fund Balance	\$369,581	\$369,581	\$448,576	\$78,995	21.4%
Total Financing Sources	\$4,413,961	\$4,202,081	\$4,050,495	\$(151,586)	(3.6)%
Net Cost	\$(448,575)	\$—	\$—	\$—	—%

Juvenile Courthouse Project-Debt Service

Budget Unit Functions & Responsibilities

The **Juvenile Courthouse Project-Debt Service** budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 2003 Juvenile Courthouse Project.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
2003 COPs - Juvenile Courthouse - Debt Service	\$2,387,262	\$2,627,516	\$2,658,316	\$30,800	1.2%
Gross Expenditures/Appropriations	\$2,387,262	\$2,627,516	\$2,658,316	\$30,800	1.2%
Total Expenditures/Appropriations	\$2,387,262	\$2,627,516	\$2,658,316	\$30,800	1.2%
Total Financing Uses	\$2,387,262	\$2,627,516	\$2,658,316	\$30,800	1.2%
Revenue	\$166,581	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$2,249,282	\$2,249,282	\$2,250,419	\$1,137	0.1%
Total Revenue	\$2,415,863	\$2,249,282	\$2,250,419	\$1,137	0.1%
Total Use of Fund Balance	\$378,234	\$378,234	\$407,897	\$29,663	7.8%
Total Financing Sources	\$2,794,097	\$2,627,516	\$2,658,316	\$30,800	1.2%
Net Cost	\$(406,835)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$173,924	\$413,234	\$442,897	\$29,663	7.2%
Other Charges	\$2,213,338	\$2,214,282	\$2,215,419	\$1,137	0.1%
Gross Expenditures/Appropriations	\$2,387,262	\$2,627,516	\$2,658,316	\$30,800	1.2%
Total Expenditures/Appropriations	\$2,387,262	\$2,627,516	\$2,658,316	\$30,800	1.2%
Total Financing Uses	\$2,387,262	\$2,627,516	\$2,658,316	\$30,800	1.2%
Revenue from Use Of Money & Property	\$166,581	\$—	\$—	\$—	—%
Revenue	\$166,581	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$2,249,282	\$2,249,282	\$2,250,419	\$1,137	0.1%
Total Interfund Reimbursements	\$2,249,282	\$2,249,282	\$2,250,419	\$1,137	0.1%
Total Revenue	\$2,415,863	\$2,249,282	\$2,250,419	\$1,137	0.1%
Reserve Release	\$—	\$—	\$1,062	\$1,062	—%
Fund Balance	\$378,234	\$378,234	\$406,835	\$28,601	7.6%
Total Use of Fund Balance	\$378,234	\$378,234	\$407,897	\$29,663	7.8%
Total Financing Sources	\$2,794,097	\$2,627,516	\$2,658,316	\$30,800	1.2%
Net Cost	\$(406,835)	\$—	\$—	\$—	—%

Pension Obligation Bond-Debt Service

Budget Unit Functions & Responsibilities

The **Pension Obligation Bond-Debt Service** budget unit provides for the appropriations for the annual debt service and related financial services costs for the County of Sacramento Taxable Pension Funding Bonds Series 1995. The bonds were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1995. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) were variable-interest rate bonds. The variable-rate portions of the bonds were sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.

Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year.

On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution, which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million variable-rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195%. The swap counterparty opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County was expecting to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in the Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate was 5.935%.

On October 22, 2008, by Resolution Number 2008-1025, the Board of Supervisors approved terminating the existing swap agreement with Lehman Brothers due to Lehman's bankruptcy filing and subsequent failure to perform under the terms of the agreement. The Board in the same action authorized the County to enter into a replacement swap transaction with Deutsche Bank. The replacement swap transaction fixed rate initially remained unchanged at 5.935%, and then changed to 6.04% on July 1, 2009.

In September 2011, the \$134,000,000 variable rate portion of the 1995 Bonds (the Series 1995B and 1995C Bonds) were refunded to a fixed interest rate mode as the 2011A Series, and the related swap agreement with Deutsche Bank was terminated. All of the Pension Obligation Bonds originally issued in 1995 are now in fixed interest rate mode, with no remaining swap agreements.

In Fiscal Year 2023-24, the Pension Obligation Bonds associated with this budget unit all reached final maturity and were paid off.

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Pension Obligation Bonds - Debt Service	\$298,724	\$398,724	\$—	\$(398,724)	(100.0)%
Gross Expenditures/Appropriations	\$298,724	\$398,724	\$—	\$(398,724)	(100.0)%
Total Expenditures/Appropriations	\$298,724	\$398,724	\$—	\$(398,724)	(100.0)%
Total Financing Uses	\$298,724	\$398,724	\$—	\$(398,724)	(100.0)%
Revenue	\$—	\$100,000	\$—	\$(100,000)	(100.0)%
Total Revenue	\$—	\$100,000	\$—	\$(100,000)	(100.0)%
Total Use of Fund Balance	\$298,724	\$298,724	\$—	\$(298,724)	(100.0)%
Total Financing Sources	\$298,724	\$398,724	\$—	\$(398,724)	(100.0)%
Net Cost	\$(0)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$438	\$398,724	\$—	\$(398,724)	(100.0)%
Interfund Charges	\$298,286	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$298,724	\$398,724	\$—	\$(398,724)	(100.0)%
Total Expenditures/Appropriations	\$298,724	\$398,724	\$—	\$(398,724)	(100.0)%
Total Financing Uses	\$298,724	\$398,724	\$—	\$(398,724)	(100.0)%
Revenue from Use Of Money & Property	\$—	\$100,000	\$—	\$(100,000)	(100.0)%
Revenue	\$—	\$100,000	\$—	\$(100,000)	(100.0)%
Total Revenue	\$—	\$100,000	\$—	\$(100,000)	(100.0)%
Fund Balance	\$298,724	\$298,724	\$—	\$(298,724)	(100.0)%
Total Use of Fund Balance	\$298,724	\$298,724	\$—	\$(298,724)	(100.0)%
Total Financing Sources	\$298,724	\$398,724	\$—	\$(398,724)	(100.0)%
Net Cost	\$(0)	\$—	\$—	\$—	—%

Public Safety Sales Tax

Budget Unit Functions & Responsibilities

The **Public Safety Sales Tax** (Proposition 172) provides a dedicated half cent sales tax for local public safety purposes. Proposition 172 was a legislatively referred constitutional amendment approved by voters in 1993. The State distributes funding from the half cent state sales tax to Sacramento County based on Sacramento County's proportional share of taxable sales in the prior year. Public Safety Sales Tax revenue is received in the Public Safety Sales Tax Budget Unit, then is transferred to the Sheriff, District Attorney, and Probation Departments to fund eligible activities.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Public Safety Sales Tax (Proposition 172)	\$171,036,420	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Gross Expenditures/Appropriations	\$171,036,420	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Total Expenditures/Appropriations	\$171,036,420	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Provision for Reserves	\$—	\$—	\$8,980	\$8,980	—%
Total Financing Uses	\$171,036,420	\$173,062,330	\$175,213,155	\$2,150,825	1.2%
Revenue	\$171,011,013	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Total Revenue	\$171,011,013	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Total Use of Fund Balance	\$34,386	\$34,386	\$8,980	\$(25,406)	(73.9)%
Total Financing Sources	\$171,045,399	\$173,062,330	\$175,213,155	\$2,150,825	1.2%
Net Cost	\$(8,979)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$171,036,420	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Gross Expenditures/Appropriations	\$171,036,420	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Total Expenditures/Appropriations	\$171,036,420	\$173,062,330	\$175,204,175	\$2,141,845	1.2%
Provision for Reserves	\$—	\$—	\$8,980	\$8,980	—%
Total Financing Uses	\$171,036,420	\$173,062,330	\$175,213,155	\$2,150,825	1.2%
Revenue from Use Of Money & Property	\$5,723	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$171,005,290	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Revenue	\$171,011,013	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Total Revenue	\$171,011,013	\$173,027,944	\$175,204,175	\$2,176,231	1.3%
Reserve Release	\$18,894	\$18,894	\$—	\$(18,894)	(100.0)%
Fund Balance	\$15,492	\$15,492	\$8,980	\$(6,512)	(42.0)%
Total Use of Fund Balance	\$34,386	\$34,386	\$8,980	\$(25,406)	(73.9)%
Total Financing Sources	\$171,045,399	\$173,062,330	\$175,213,155	\$2,150,825	1.2%
Net Cost	\$(8,979)	\$—	\$—	\$—	—%

Public Safety Sales Tax Allocations

	FY 2024-25 Adopted Budget	FY 2025-26 Adopted Budget
Public Safety Sales Tax		
District Attorney	\$19,902,168	\$20,148,479
Probation	\$28,330,304	\$28,680,925
Sheriff	\$124,829,858	\$126,374,771
Public Safety Sales Tax Total	\$173,062,330	\$175,204,175

Teeter Plan

Budget Unit Functions & Responsibilities

The **Teeter Plan** (otherwise known as the Alternative Method of Property Tax Apportionment) services the debt requirement associated with the County's purchase of delinquent property taxes. Under the Teeter Plan, the County advances delinquent secured property taxes to local taxing entities by purchasing the delinquent taxes and in return the County receives all future delinquent tax payments, penalties, and interest when the taxes are eventually paid. Financing for the purchase of the delinquent taxes comes from five-year notes from the Sacramento County – Pooled Investment Fund.

As actual collections are received from the delinquent taxpayers, the principal amount of the borrowing is reduced, and interest collected from delinquent taxpayers is used to pay interest on each borrowing. The net penalty/interest revenue remaining after debt service interest costs is transferred to the General Fund (Budget Unit 5700000) by the close of the final accounting period each year.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Teeter Plan Debt Service	\$42,183,776	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Gross Expenditures/Appropriations	\$42,183,776	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Total Expenditures/Appropriations	\$42,183,776	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Total Financing Uses	\$42,183,776	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Revenue	\$42,410,714	\$45,779,091	\$49,655,072	\$3,875,981	8.5%
Total Revenue	\$42,410,714	\$45,779,091	\$49,655,072	\$3,875,981	8.5%
Total Use of Fund Balance	\$3,553,146	\$3,553,146	\$3,780,084	\$226,938	6.4%
Total Financing Sources	\$45,963,860	\$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 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$29,233,407	\$34,231,010	\$38,970,727	\$4,739,717	13.8%
Interfund Charges	\$12,950,369	\$15,101,227	\$14,464,429	\$(636,798)	(4.2)%
Gross Expenditures/Appropriations	\$42,183,776	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Total Expenditures/Appropriations	\$42,183,776	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Total Financing Uses	\$42,183,776	\$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	\$49,655,072	\$3,875,981	8.5%
Other Financing Sources	\$616,927	\$—	\$—	\$—	—%
Revenue	\$42,410,714	\$45,779,091	\$49,655,072	\$3,875,981	8.5%
Total Revenue	\$42,410,714	\$45,779,091	\$49,655,072	\$3,875,981	8.5%
Fund Balance	\$3,553,146	\$3,553,146	\$3,780,084	\$226,938	6.4%
Total Use of Fund Balance	\$3,553,146	\$3,553,146	\$3,780,084	\$226,938	6.4%
Total Financing Sources	\$45,963,860	\$49,332,237	\$53,435,156	\$4,102,919	8.3%
Net Cost	\$(3,780,084)	\$—	\$—	\$—	—%

Transient-Occupancy Tax

Budget Unit Functions & Responsibilities

Sacramento County imposes a **Transient-Occupancy Tax (TOT)** in the amount of 12.0 percent of the rental charges at hotels, motels, and similar structures for short-term lodging. The Board of Supervisors allocates a portion of the TOT revenue to this budget to fund artistic, cultural, civic, and other activities that enhance the image and quality of life of the community.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Transient Occupancy Tax (TOT)	\$3,714,741	\$5,364,838	\$5,216,438	\$(148,400)	(2.8)%
Gross Expenditures/Appropriations	\$3,714,741	\$5,364,838	\$5,216,438	\$(148,400)	(2.8)%
Total Expenditures/Appropriations	\$3,714,741	\$5,364,838	\$5,216,438	\$(148,400)	(2.8)%
Total Financing Uses	\$3,714,741	\$5,364,838	\$5,216,438	\$(148,400)	(2.8)%
Revenue	\$65,704	\$50,000	\$50,000	\$—	—%
Total Interfund Reimbursements	\$3,404,133	\$3,362,509	\$3,459,015	\$96,506	2.9%
Total Revenue	\$3,469,837	\$3,412,509	\$3,509,015	\$96,506	2.8%
Total Use of Fund Balance	\$1,952,329	\$1,952,329	\$1,707,423	\$(244,906)	(12.5)%
Total Financing Sources	\$5,422,166	\$5,364,838	\$5,216,438	\$(148,400)	(2.8)%
Net Cost	\$(1,707,425)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$73,338	\$121,355	\$57,983	\$(63,372)	(52.2)%
Other Charges	\$3,550,822	\$5,168,483	\$5,083,455	\$(85,028)	(1.6)%
Interfund Charges	\$90,582	\$75,000	\$75,000	\$—	—%
Gross Expenditures/Appropriations	\$3,714,741	\$5,364,838	\$5,216,438	\$(148,400)	(2.8)%
Total Expenditures/Appropriations	\$3,714,741	\$5,364,838	\$5,216,438	\$(148,400)	(2.8)%
Total Financing Uses	\$3,714,741	\$5,364,838	\$5,216,438	\$(148,400)	(2.8)%
Revenue from Use Of Money & Property	\$65,704	\$50,000	\$50,000	\$—	—%
Revenue	\$65,704	\$50,000	\$50,000	\$—	—%
Other Interfund Reimbursements	\$3,404,133	\$3,362,509	\$3,459,015	\$96,506	2.9%
Total Interfund Reimbursements	\$3,404,133	\$3,362,509	\$3,459,015	\$96,506	2.9%
Total Revenue	\$3,469,837	\$3,412,509	\$3,509,015	\$96,506	2.8%
Reserve Release	\$1	\$1	\$—	\$(1)	(100.0)%
Fund Balance	\$1,952,328	\$1,952,328	\$1,707,423	\$(244,905)	(12.5)%
Total Use of Fund Balance	\$1,952,329	\$1,952,329	\$1,707,423	\$(244,906)	(12.5)%
Total Financing Sources	\$5,422,166	\$5,364,838	\$5,216,438	\$(148,400)	(2.8)%
Net Cost	\$(1,707,425)	\$—	\$—	\$—	—%

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Agency Structure



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

Administrative Services departments include:

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

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

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

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

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

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

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

- Regional Radio Communications System (SRRCS) that operates and maintains two-way mobile communications for Sacramento County Departments, the cities of Sacramento, West Sacramento and Folsom, the Sacramento Regional Transit District, the Twin Rivers Unified School District Police Department, Los Rios Community College District and all fire districts.
- Technology Cost Recovery Fee Fund that provides financing to pay for the implementation and operation of the web-based Automation E-Government Permitting System, also known as ACCELA.

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

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

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5920000	Contribution To LAFCO	\$282,850	\$282,850	\$282,850	—
001A	3240000	County Clerk/Recorder	\$12,708,439	\$12,708,439	\$—	67.0
001A	5710000	Data Processing-Shared Systems	\$26,372,168	\$26,372,168	\$21,972,441	—
001A	3230000	Department Of Finance	\$60,117,246	\$41,931,179	\$2,237,789	243.0
001A	7090000	Emergency Services	\$13,304,530	\$8,899,924	\$2,396,900	11.0
001A	5740000	Office of Compliance	\$476,816	\$—	\$—	2.0
001A	5970000	Office of Labor Relations	\$—	\$—	\$—	—
001A	6050000	Personnel Services	\$50,029,065	\$19,518,308	\$—	221.0
001A	4410000	Voter Registration And Elections	\$18,276,626	\$18,276,626	\$14,835,445	37.0
General Fund Total			\$181,567,740	\$127,989,494	\$41,725,425	581.0
001Q	3241000	Clerk/Recorder Fees	\$7,888,439	\$7,888,439	\$—	—
001R	7091000	OES-Restricted Revenues	\$401,859	\$401,859	\$—	—
007A	3100000	Capital Construction	\$182,824,643	\$174,045,321	\$—	—
011A	6310000	County Library	\$1,358,411	\$1,358,411	\$—	—
021D	2180000	Technology Cost Recovery Fee	\$2,860,834	\$2,860,834	\$—	—
031A	7600000	Department of Technology	\$237,538,300	\$151,864,008	\$2,757,012	438.0
034A	2070000	Fixed Assets-Heavy Equipment	\$13,740,836	\$13,558,952	\$7,349,780	—
035A	7000000	General Services	\$249,621,776	\$215,548,684	\$4,974,096	478.0
036A	7080000	General Services-Capital Outlay	\$12,195,346	\$12,195,346	\$10,449,145	—
037A	3910000	Liability/Property Insurance	\$46,064,305	\$46,064,305	\$(1,517,297)	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
038A	3920000	Dental Insurance	\$17,800,000	\$17,800,000	\$—	—
039A	3900000	Workers Compensation Insurance	\$39,077,853	\$39,077,853	\$(1,000,000)	—
040A	3930000	Unemployment Insurance	\$1,452,466	\$1,452,466	\$1,452,466	—
056A	7990000	Parking Enterprise	\$4,918,341	\$4,918,341	\$1,991,735	5.0
059A	7020000	Regional Radio Communications System	\$6,110,838	\$6,110,838	\$(424,356)	9.0
060A	7860000	Board Of Retirement	\$11,928,691	\$11,928,691	\$—	75.0
Non-General Fund Total			\$835,782,938	\$707,074,348	\$26,032,581	1,005.0
Grand Total			\$1,017,350,678	\$835,063,842	\$67,758,006	1,586.0

Board Of Retirement

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Management of the Sacramento County Employees' Retirement System (SCERS)	\$18,385,044	\$21,901,486	\$11,928,691	\$(9,972,795)	(45.5)%
Gross Expenditures/Appropriations	\$18,385,044	\$21,901,486	\$11,928,691	\$(9,972,795)	(45.5)%
Total Expenditures/Appropriations	\$18,385,044	\$21,901,486	\$11,928,691	\$(9,972,795)	(45.5)%
Revenue	\$(8,020,109)	\$—	\$11,928,691	\$11,928,691	—%
Total Revenue	\$(8,020,109)	\$—	\$11,928,691	\$11,928,691	—%
Net Cost	\$26,405,153	\$21,901,486	\$—	\$(21,901,486)	(100.0)%
Positions	75.0	76.0	75.0	(1.0)	(1.3)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$10,682,689	\$11,635,442	\$11,928,691	\$293,249	2.5%
Services & Supplies	\$6,141,770	\$8,391,732	\$—	\$(8,391,732)	(100.0)%
Other Charges	\$843,953	\$836,312	\$—	\$(836,312)	(100.0)%
Equipment	\$103,588	\$94,000	\$—	\$(94,000)	(100.0)%
Computer Software	\$613,044	\$750,000	\$—	\$(750,000)	(100.0)%
Appropriation for Contingencies	\$—	\$194,000	\$—	\$(194,000)	(100.0)%
Gross Expenditures/Appropriations	\$18,385,044	\$21,901,486	\$11,928,691	\$(9,972,795)	(45.5)%
Total Expenditures/Appropriations	\$18,385,044	\$21,901,486	\$11,928,691	\$(9,972,795)	(45.5)%
Revenue from Use Of Money & Property	\$(8,020,109)	\$—	\$11,928,691	\$11,928,691	—%
Revenue	\$(8,020,109)	\$—	\$11,928,691	\$11,928,691	—%
Total Revenue	\$(8,020,109)	\$—	\$11,928,691	\$11,928,691	—%
Net Cost	\$26,405,153	\$21,901,486	\$—	\$(21,901,486)	(100.0)%
Positions	75.0	76.0	75.0	(1.0)	(1.3)%

Summary of Approved Growth by Program

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

Approved Growth Detail for the Program

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

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

Contribution To LAFCO

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Administration of LAFCo	\$269,380	\$269,380	\$282,850	\$13,470	5.0%
Gross Expenditures/Appropriations	\$269,380	\$269,380	\$282,850	\$13,470	5.0%
Total Expenditures/Appropriations	\$269,380	\$269,380	\$282,850	\$13,470	5.0%
Net Cost	\$269,380	\$269,380	\$282,850	\$13,470	5.0%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$269,380	\$269,380	\$282,850	\$13,470	5.0%
Gross Expenditures/Appropriations	\$269,380	\$269,380	\$282,850	\$13,470	5.0%
Total Expenditures/Appropriations	\$269,380	\$269,380	\$282,850	\$13,470	5.0%
Net Cost	\$269,380	\$269,380	\$282,850	\$13,470	5.0%

County Clerk/Recorder

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
County Clerk/ Recorder	\$10,335,145	\$12,838,403	\$12,708,439	\$(129,964)	(1.0)%
Gross Expenditures/Appropriations	\$10,335,145	\$12,838,403	\$12,708,439	\$(129,964)	(1.0)%
Total Expenditures/Appropriations	\$10,335,145	\$12,838,403	\$12,708,439	\$(129,964)	(1.0)%
Revenue	\$5,519,224	\$4,730,000	\$4,820,000	\$90,000	1.9%
Total Interfund Reimbursements	\$4,815,921	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Total Revenue	\$10,335,145	\$12,838,403	\$12,708,439	\$(129,964)	(1.0)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	68.0	68.0	67.0	(1.0)	(1.5)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$6,387,343	\$7,044,980	\$7,071,421	\$26,441	0.4%
Services & Supplies	\$3,554,023	\$5,064,584	\$5,250,222	\$185,638	3.7%
Other Charges	\$39,279	\$39,279	\$81,373	\$42,094	107.2%
Equipment	\$32,508	\$271,500	\$31,000	\$(240,500)	(88.6)%
Other Intangible Asset	\$—	\$86,583	\$—	\$(86,583)	(100.0)%
Intrafund Charges	\$321,992	\$331,477	\$274,423	\$(57,054)	(17.2)%
Gross Expenditures/Appropriations	\$10,335,145	\$12,838,403	\$12,708,439	\$(129,964)	(1.0)%
Total Expenditures/Appropriations	\$10,335,145	\$12,838,403	\$12,708,439	\$(129,964)	(1.0)%
Charges for Services	\$5,510,376	\$4,710,000	\$4,800,000	\$90,000	1.9%
Miscellaneous Revenues	\$8,849	\$20,000	\$20,000	\$—	—%
Revenue	\$5,519,224	\$4,730,000	\$4,820,000	\$90,000	1.9%
Other Interfund Reimbursements	\$4,815,921	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Total Interfund Reimbursements	\$4,815,921	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Total Revenue	\$10,335,145	\$12,838,403	\$12,708,439	\$(129,964)	(1.0)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	68.0	68.0	67.0	(1.0)	(1.5)%

Clerk/Recorder Fees

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
E-Recording	\$118,278	\$124,736	\$124,736	\$—	—%
Hours	\$472,062	\$472,062	\$472,062	\$—	—%
Index	\$472,065	\$472,065	\$472,065	\$—	—%
Micrographics Conversion	\$184,573	\$402,475	\$402,475	\$—	—%
Modernization	\$3,474,132	\$6,493,875	\$6,273,911	\$(219,964)	(3.4)%
Vital Health Statistics	\$94,811	\$143,190	\$143,190	\$—	—%
Gross Expenditures/Appropriations	\$4,815,921	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Total Expenditures/Appropriations	\$4,815,921	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Provision for Reserves	\$5,662,744	\$5,662,744	\$762,104	\$(4,900,640)	(86.5)%
Total Financing Uses	\$10,478,665	\$13,771,147	\$8,650,543	\$(5,120,604)	(37.2)%
Revenue	\$3,187,304	\$2,290,000	\$2,600,000	\$310,000	13.5%
Total Revenue	\$3,187,304	\$2,290,000	\$2,600,000	\$310,000	13.5%
Total Use of Fund Balance	\$11,481,147	\$11,481,147	\$6,050,543	\$(5,430,604)	(47.3)%
Total Financing Sources	\$14,668,451	\$13,771,147	\$8,650,543	\$(5,120,604)	(37.2)%
Net Cost	\$(4,189,786)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$4,815,921	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Gross Expenditures/Appropriations	\$4,815,921	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Total Expenditures/Appropriations	\$4,815,921	\$8,108,403	\$7,888,439	\$(219,964)	(2.7)%
Provision for Reserves	\$5,662,744	\$5,662,744	\$762,104	\$(4,900,640)	(86.5)%
Total Financing Uses	\$10,478,665	\$13,771,147	\$8,650,543	\$(5,120,604)	(37.2)%
Revenue from Use Of Money & Property	\$1,156,007	\$205,000	\$670,000	\$465,000	226.8%
Charges for Services	\$2,031,297	\$2,085,000	\$1,930,000	\$(155,000)	(7.4)%
Revenue	\$3,187,304	\$2,290,000	\$2,600,000	\$310,000	13.5%
Total Revenue	\$3,187,304	\$2,290,000	\$2,600,000	\$310,000	13.5%
Reserve Release	\$459,742	\$459,742	\$1,860,757	\$1,401,015	304.7%
Fund Balance	\$11,021,405	\$11,021,405	\$4,189,786	\$(6,831,619)	(62.0)%
Total Use of Fund Balance	\$11,481,147	\$11,481,147	\$6,050,543	\$(5,430,604)	(47.3)%
Total Financing Sources	\$14,668,451	\$13,771,147	\$8,650,543	\$(5,120,604)	(37.2)%
Net Cost	\$(4,189,786)	\$—	\$—	\$—	—%

E-Recording

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$118,278	\$124,736	\$124,736	\$—	—%
Gross Expenditures/Appropriations	\$118,278	\$124,736	\$124,736	\$—	—%
Total Expenditures/Appropriations	\$118,278	\$124,736	\$124,736	\$—	—%
Provision for Reserves	\$217,776	\$217,776	\$298,004	\$80,228	36.8%
Total Financing Uses	\$336,054	\$342,512	\$422,740	\$80,228	23.4%
Revenue from Use Of Money & Property	\$175,536	\$20,000	\$80,000	\$60,000	300.0%
Charges for Services	\$205,746	\$225,000	\$200,000	\$(25,000)	(11.1)%
Revenue	\$381,282	\$245,000	\$280,000	\$35,000	14.3%
Total Revenue	\$381,282	\$245,000	\$280,000	\$35,000	14.3%
Fund Balance	\$97,512	\$97,512	\$142,740	\$45,228	46.4%
Total Use of Fund Balance	\$97,512	\$97,512	\$142,740	\$45,228	46.4%
Total Financing Sources	\$478,794	\$342,512	\$422,740	\$80,228	23.4%
Net Cost	\$(142,740)	\$—	\$—	\$—	—%

Hours

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$472,062	\$472,062	\$472,062	\$—	—%
Gross Expenditures/Appropriations	\$472,062	\$472,062	\$472,062	\$—	—%
Total Expenditures/Appropriations	\$472,062	\$472,062	\$472,062	\$—	—%
Total Financing Uses	\$472,062	\$472,062	\$472,062	\$—	—%
Revenue from Use Of Money & Property	\$69,518	\$20,000	\$40,000	\$20,000	100.0%
Charges for Services	\$204,632	\$225,000	\$200,000	\$(25,000)	(11.1)%
Revenue	\$274,150	\$245,000	\$240,000	\$(5,000)	(2.0)%
Total Revenue	\$274,150	\$245,000	\$240,000	\$(5,000)	(2.0)%
Reserve Release	\$229,768	\$229,768	\$202,912	\$(26,856)	(11.7)%
Fund Balance	\$(2,706)	\$(2,706)	\$29,150	\$31,856	(1,177.2)%
Total Use of Fund Balance	\$227,062	\$227,062	\$232,062	\$5,000	2.2%
Total Financing Sources	\$501,212	\$472,062	\$472,062	\$—	—%
Net Cost	\$(29,150)	\$—	\$—	\$—	—%

Index

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$472,065	\$472,065	\$472,065	\$—	—%
Gross Expenditures/Appropriations	\$472,065	\$472,065	\$472,065	\$—	—%
Total Expenditures/Appropriations	\$472,065	\$472,065	\$472,065	\$—	—%
Total Financing Uses	\$472,065	\$472,065	\$472,065	\$—	—%
Revenue from Use Of Money & Property	\$69,356	\$20,000	\$40,000	\$20,000	100.0%
Charges for Services	\$206,038	\$225,000	\$200,000	\$(25,000)	(11.1)%
Revenue	\$275,394	\$245,000	\$240,000	\$(5,000)	(2.0)%
Total Revenue	\$275,394	\$245,000	\$240,000	\$(5,000)	(2.0)%
Reserve Release	\$229,974	\$229,974	\$201,671	\$(28,303)	(12.3)%
Fund Balance	\$(2,909)	\$(2,909)	\$30,394	\$33,303	(1,144.8)%
Total Use of Fund Balance	\$227,065	\$227,065	\$232,065	\$5,000	2.2%
Total Financing Sources	\$502,459	\$472,065	\$472,065	\$—	—%
Net Cost	\$(30,394)	\$—	\$—	\$—	—%

Micrographics Conversion

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$184,573	\$402,475	\$402,475	\$—	—%
Gross Expenditures/Appropriations	\$184,573	\$402,475	\$402,475	\$—	—%
Total Expenditures/Appropriations	\$184,573	\$402,475	\$402,475	\$—	—%
Provision for Reserves	\$3,462,846	\$3,462,846	\$309,353	\$(3,153,493)	(91.1)%
Total Financing Uses	\$3,647,419	\$3,865,321	\$711,828	\$(3,153,493)	(81.6)%
Revenue from Use Of Money & Property	\$244,255	\$40,000	\$100,000	\$60,000	150.0%
Charges for Services	\$214,671	\$235,000	\$210,000	\$(25,000)	(10.6)%
Revenue	\$458,926	\$275,000	\$310,000	\$35,000	12.7%
Total Revenue	\$458,926	\$275,000	\$310,000	\$35,000	12.7%
Fund Balance	\$3,590,321	\$3,590,321	\$401,828	\$(3,188,493)	(88.8)%
Total Use of Fund Balance	\$3,590,321	\$3,590,321	\$401,828	\$(3,188,493)	(88.8)%
Total Financing Sources	\$4,049,247	\$3,865,321	\$711,828	\$(3,153,493)	(81.6)%
Net Cost	\$(401,828)	\$—	\$—	\$—	—%

Modernization

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$3,474,132	\$6,493,875	\$6,273,911	\$(219,964)	(3.4)%
Gross Expenditures/Appropriations	\$3,474,132	\$6,493,875	\$6,273,911	\$(219,964)	(3.4)%
Total Expenditures/Appropriations	\$3,474,132	\$6,493,875	\$6,273,911	\$(219,964)	(3.4)%
Provision for Reserves	\$1,876,649	\$1,876,649	\$—	\$(1,876,649)	(100.0)%
Total Financing Uses	\$5,350,781	\$8,370,524	\$6,273,911	\$(2,096,613)	(25.0)%
Revenue from Use Of Money & Property	\$572,156	\$100,000	\$400,000	\$300,000	300.0%
Charges for Services	\$1,000,838	\$1,025,000	\$950,000	\$(75,000)	(7.3)%
Revenue	\$1,572,994	\$1,125,000	\$1,350,000	\$225,000	20.0%
Total Revenue	\$1,572,994	\$1,125,000	\$1,350,000	\$225,000	20.0%
Reserve Release	\$—	\$—	\$1,456,174	\$1,456,174	—%
Fund Balance	\$7,245,524	\$7,245,524	\$3,467,737	\$(3,777,787)	(52.1)%
Total Use of Fund Balance	\$7,245,524	\$7,245,524	\$4,923,911	\$(2,321,613)	(32.0)%
Total Financing Sources	\$8,818,518	\$8,370,524	\$6,273,911	\$(2,096,613)	(25.0)%
Net Cost	\$(3,467,737)	\$—	\$—	\$—	—%

Vital Health Statistics

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$94,811	\$143,190	\$143,190	\$—	—%
Gross Expenditures/Appropriations	\$94,811	\$143,190	\$143,190	\$—	—%
Total Expenditures/Appropriations	\$94,811	\$143,190	\$143,190	\$—	—%
Provision for Reserves	\$105,473	\$105,473	\$154,747	\$49,274	46.7%
Total Financing Uses	\$200,284	\$248,663	\$297,937	\$49,274	19.8%
Revenue from Use Of Money & Property	\$25,186	\$5,000	\$10,000	\$5,000	100.0%
Charges for Services	\$199,372	\$150,000	\$170,000	\$20,000	13.3%
Revenue	\$224,558	\$155,000	\$180,000	\$25,000	16.1%
Total Revenue	\$224,558	\$155,000	\$180,000	\$25,000	16.1%
Fund Balance	\$93,663	\$93,663	\$117,937	\$24,274	25.9%
Total Use of Fund Balance	\$93,663	\$93,663	\$117,937	\$24,274	25.9%
Total Financing Sources	\$318,221	\$248,663	\$297,937	\$49,274	19.8%
Net Cost	\$(117,937)	\$—	\$—	\$—	—%

County Library

Budget Unit Functions & Responsibilities

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

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

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
County Library	\$1,391,418	\$1,415,816	\$1,358,411	\$(57,405)	(4.1)%
Gross Expenditures/Appropriations	\$1,391,418	\$1,415,816	\$1,358,411	\$(57,405)	(4.1)%
Total Expenditures/Appropriations	\$1,391,418	\$1,415,816	\$1,358,411	\$(57,405)	(4.1)%
Total Financing Uses	\$1,391,418	\$1,415,816	\$1,358,411	\$(57,405)	(4.1)%
Revenue	\$1,321,789	\$1,324,014	\$1,336,238	\$12,224	0.9%
Total Revenue	\$1,321,789	\$1,324,014	\$1,336,238	\$12,224	0.9%
Total Use of Fund Balance	\$91,802	\$91,802	\$22,173	\$(69,629)	(75.8)%
Total Financing Sources	\$1,413,591	\$1,415,816	\$1,358,411	\$(57,405)	(4.1)%
Net Cost	\$(22,173)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$1,391,418	\$1,415,816	\$1,358,411	\$(57,405)	(4.1)%
Gross Expenditures/Appropriations	\$1,391,418	\$1,415,816	\$1,358,411	\$(57,405)	(4.1)%
Total Expenditures/Appropriations	\$1,391,418	\$1,415,816	\$1,358,411	\$(57,405)	(4.1)%
Total Financing Uses	\$1,391,418	\$1,415,816	\$1,358,411	\$(57,405)	(4.1)%
Revenue from Use Of Money & Property	\$3,775	\$6,000	\$6,000	\$—	—%
Intergovernmental Revenues	\$1,318,014	\$1,318,014	\$1,330,238	\$12,224	0.9%
Revenue	\$1,321,789	\$1,324,014	\$1,336,238	\$12,224	0.9%
Total Revenue	\$1,321,789	\$1,324,014	\$1,336,238	\$12,224	0.9%
Fund Balance	\$91,802	\$91,802	\$22,173	\$(69,629)	(75.8)%
Total Use of Fund Balance	\$91,802	\$91,802	\$22,173	\$(69,629)	(75.8)%
Total Financing Sources	\$1,413,591	\$1,415,816	\$1,358,411	\$(57,405)	(4.1)%
Net Cost	\$(22,173)	\$—	\$—	\$—	—%

Department Of Finance

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Administration	\$7,683,705	\$7,657,193	\$8,681,648	\$1,024,455	13.4%
Auditor-Controller	\$13,525,719	\$15,033,011	\$14,617,417	\$(415,594)	(2.8)%
Consolidated Utilities Billing and Service	\$10,279,284	\$11,012,184	\$11,041,422	\$29,238	0.3%
Revenue Recovery	\$9,372,831	\$10,135,779	\$10,182,875	\$47,096	0.5%
Tax Collection & Business Licensing	\$8,346,429	\$9,324,530	\$9,474,801	\$150,271	1.6%
Treasury and Investments	\$5,284,249	\$5,592,107	\$6,119,083	\$526,976	9.4%
Gross Expenditures/Appropriations	\$54,492,218	\$58,754,804	\$60,117,246	\$1,362,442	2.3%
Total Intrafund Reimbursements	\$(16,221,149)	\$(16,901,346)	\$(18,186,067)	\$(1,284,721)	7.6%
Total Expenditures/Appropriations	\$38,271,069	\$41,853,458	\$41,931,179	\$77,721	0.2%
Revenue	\$36,917,486	\$39,562,253	\$39,693,390	\$131,137	0.3%
Total Interfund Reimbursements	\$240	\$—	\$—	\$—	—%
Total Revenue	\$36,917,726	\$39,562,253	\$39,693,390	\$131,137	0.3%
Net Cost	\$1,353,343	\$2,291,205	\$2,237,789	\$(53,416)	(2.3)%
Positions	248.0	248.0	243.0	(5.0)	(2.0)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$28,147,049	\$30,248,630	\$30,410,048	\$161,418	0.5%
Services & Supplies	\$14,784,544	\$16,278,932	\$16,674,642	\$395,710	2.4%
Other Charges	\$11,110	\$75,000	\$25,000	\$(50,000)	(66.7)%
Equipment	\$60,709	\$—	\$152,200	\$152,200	—%
Intrafund Charges	\$11,488,806	\$12,152,242	\$12,855,356	\$703,114	5.8%
Gross Expenditures/Appropriations	\$54,492,218	\$58,754,804	\$60,117,246	\$1,362,442	2.3%
Other Intrafund Reimbursements	\$(14,597,741)	\$(7,493,064)	\$(16,212,465)	\$(8,719,401)	116.4%
Intrafund Reimbursements within Department	\$(1,623,408)	\$(9,408,282)	\$(1,973,602)	\$7,434,680	(79.0)%
Total Intrafund Reimbursements	\$(16,221,149)	\$(16,901,346)	\$(18,186,067)	\$(1,284,721)	7.6%
Total Expenditures/Appropriations	\$38,271,069	\$41,853,458	\$41,931,179	\$77,721	0.2%
Licenses, Permits & Franchises	\$3,412,677	\$3,721,526	\$3,699,376	\$(22,150)	(0.6)%
Fines, Forfeitures & Penalties	\$9,731,377	\$7,707,660	\$7,802,856	\$95,196	1.2%
Intergovernmental Revenues	\$483,015	\$628,233	\$521,248	\$(106,985)	(17.0)%
Charges for Services	\$20,568,232	\$24,614,348	\$25,201,330	\$586,982	2.4%
Miscellaneous Revenues	\$2,718,285	\$2,890,486	\$2,468,580	\$(421,906)	(14.6)%
Other Financing Sources	\$3,901	\$—	\$—	\$—	—%
Revenue	\$36,917,486	\$39,562,253	\$39,693,390	\$131,137	0.3%
Other Interfund Reimbursements	\$240	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$240	\$—	\$—	\$—	—%
Total Revenue	\$36,917,726	\$39,562,253	\$39,693,390	\$131,137	0.3%
Net Cost	\$1,353,343	\$2,291,205	\$2,237,789	\$(53,416)	(2.3)%
Positions	248.0	248.0	243.0	(5.0)	(2.0)%

Summary of Approved Growth by Program

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

Summary of Approved Reductions by Program

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

Administration

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,127,946	\$2,311,770	\$2,348,118	\$36,348	1.6%
Services & Supplies	\$3,969,044	\$4,162,805	\$4,574,607	\$411,802	9.9%
Equipment	\$—	\$—	\$10,697	\$10,697	—%
Intrafund Charges	\$1,147,990	\$1,182,618	\$1,261,978	\$79,360	6.7%
Cost of Goods Sold	\$438,725	\$—	\$486,248	\$486,248	—%
Gross Expenditures/Appropriations	\$7,683,705	\$7,657,193	\$8,681,648	\$1,024,455	13.4%
Other Intrafund Reimbursements	\$(7,097,164)	\$—	\$(8,015,953)	\$(8,015,953)	—%
Intrafund Reimbursements within Department	\$(147,816)	\$(7,657,071)	\$(179,447)	\$7,477,624	(97.7)%
Total Intrafund Reimbursements	\$(7,244,980)	\$(7,657,071)	\$(8,195,400)	\$(538,329)	7.0%
Total Expenditures/Appropriations	\$438,725	\$122	\$486,248	\$486,126	398,463.9%
Intergovernmental Revenues	\$423,174	\$—	\$486,248	\$486,248	—%
Miscellaneous Revenues	\$7,747	\$—	\$—	\$—	—%
Revenue	\$430,921	\$—	\$486,248	\$486,248	—%
Total Revenue	\$430,921	\$—	\$486,248	\$486,248	—%
Net Cost	\$7,804	\$122	\$—	\$(122)	(100.0)%
Positions	14.0	14.0	14.0	—	—%

Approved Growth Detail for the Program

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

Auditor-Controller

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$9,903,367	\$10,999,210	\$10,786,717	\$(212,493)	(1.9)%
Services & Supplies	\$1,043,249	\$1,162,671	\$1,198,023	\$35,352	3.0%
Equipment	\$32,674	\$—	\$54,303	\$54,303	—%
Intrafund Charges	\$2,985,154	\$2,871,130	\$3,064,622	\$193,492	6.7%
Cost of Goods Sold	\$(438,725)	\$—	\$(486,248)	\$(486,248)	—%
Gross Expenditures/Appropriations	\$13,525,719	\$15,033,011	\$14,617,417	\$(415,594)	(2.8)%
Other Intrafund Reimbursements	\$(4,904,246)	\$(4,954,524)	\$(5,311,644)	\$(357,120)	7.2%
Intrafund Reimbursements within Department	\$(571,894)	\$(802,811)	\$(817,955)	\$(15,144)	1.9%
Total Intrafund Reimbursements	\$(5,476,140)	\$(5,757,335)	\$(6,129,599)	\$(372,264)	6.5%
Total Expenditures/Appropriations	\$8,049,580	\$9,275,676	\$8,487,818	\$(787,858)	(8.5)%
Intergovernmental Revenues	\$59,840	\$628,233	\$35,000	\$(593,233)	(94.4)%
Charges for Services	\$6,351,511	\$6,465,374	\$6,396,496	\$(68,878)	(1.1)%
Miscellaneous Revenues	\$770,785	\$632,000	\$634,933	\$2,933	0.5%
Revenue	\$7,182,137	\$7,725,607	\$7,066,429	\$(659,178)	(8.5)%
Other Interfund Reimbursements	\$240	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$240	\$—	\$—	\$—	—%
Total Revenue	\$7,182,377	\$7,725,607	\$7,066,429	\$(659,178)	(8.5)%
Net Cost	\$867,203	\$1,550,069	\$1,421,389	\$(128,680)	(8.3)%
Positions	78.0	78.0	74.0	(4.0)	(5.1)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOF - Funding for Security System Replacement - Admin, Auditor-Controller, Tax Coll, Treasury (ACP)					
	59,569	—	53,726	5,843	—
Replacement of aging security system. Replacement includes outdated and unsupported building management system access control equipment that is over 20 years old, card readers, and security camera equipment. Failure to replace timely could result in system failure, breakdown, or possible system compromise. The cost is funded by \$23,198 ACP, \$5,843 General Fund, and \$35,959 direct bill revenue sources.					

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOF - Delete 1.0 FTE Account Clerk 2 - Auditor Controller Payment Services (ACP)					
	(77,650)	—	(69,498)	(8,152)	(1.0)
Delete 1.0 vacant FTE ACP funded Account Clerk II in the Payment Services unit of the Auditor Controller Division in the Department of Finance. This position both processes and pays invoices on behalf of the County. We strive to meet a 10 day turn-around time of payments once received by our Department and a decrease in payment services staff may cause the 10 day out standard to not be maintained. A loss of this position has the potential to increase turnaround time and would have an impact on all County departments, districts, CBOs and others doing business with the County, however, there has been a reduction to transactions processed due to the departure of SacSewer that may offset the turnaround time impacts. The cost is funded by \$69,498 ACP and \$13,198 General Fund.					
DOF - Delete 1.0 FTE Accounting Technician - Auditor Controller Payment Services (ACP)					
	(94,898)	—	(80,336)	(14,562)	(1.0)
Delete 1.0 vacant FTE ACP funded Accounting Technician in the Payment Services unit of the Auditor Controller Division in the Department of Finance. This position was created for FY 2024-25 to assist with the payment job run processes and to serve as the Countywide Travel Coordinator. This position would be critical in the implementation of processing mileage claims through Concur or other electronic process, which has been a goal of the County. Payment Services tracks days out for the length of time to process payments. A decrease in payment services staff may cause the 10 day out standard to not be maintained. The cost is funded by \$80,336 ACP and \$15,255 General Fund.					
DOF - Delete 1.0 FTE Senior Accountant - Auditor Controller System Control (ACP)					
	(135,685)	—	(105,464)	(30,221)	(1.0)
Delete 1.0 vacant ACP funded FTE Senior Accountant position in the System Control & Reconciliation unit of the Auditor Controller Division in the Department of Finance. Departments have seen fiscal position growth as well as heightened vacancies and turnover resulting in the need for additional systems support. System Control also maintains additional systems including the Cost Plan system and the Annual Comprehensive Financial Reporting system, both of which will require an RFP for replacement. The cost is funded by \$105,464 ACP and \$31,005 General Fund.					
DOF - Shift Audit Labor Focus - Auditor Controller Internal Audits (ACP)					
	—	—	—	—	—
Reduce Internal Audit ACP revenue by \$72,087 by reallocating labor and work assignments within the Internal Audits unit to prioritize direct billing activities over ACP activities to meet ACP targets. The Internal Audit function has sufficient department specific workload to justify this shift and to recover the full unit's costs without a staffing impact. However, this transition would result in reduced labor hours dedicated to fraud hotline management and investigation, and essential audits including purchasing card, change of custody, and performance of Countywide risk assessment and performance of risk based audits.					

Consolidated Utilities Billing and Service

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$4,067,688	\$4,493,087	\$4,482,765	\$(10,322)	(0.2)%
Services & Supplies	\$4,198,757	\$4,408,102	\$4,334,056	\$(74,046)	(1.7)%
Other Charges	\$11,110	\$75,000	\$25,000	\$(50,000)	(66.7)%
Intrafund Charges	\$2,001,729	\$2,035,995	\$2,199,601	\$163,606	8.0%
Gross Expenditures/Appropriations	\$10,279,284	\$11,012,184	\$11,041,422	\$29,238	0.3%
Other Intrafund Reimbursements	\$(909)	\$(7,690)	\$(8,100)	\$(410)	5.3%
Total Intrafund Reimbursements	\$(909)	\$(7,690)	\$(8,100)	\$(410)	5.3%
Total Expenditures/Appropriations	\$10,278,375	\$11,004,494	\$11,033,322	\$28,828	0.3%
Fines, Forfeitures & Penalties	\$9,731,377	\$7,707,660	\$7,802,856	\$95,196	1.2%
Charges for Services	\$344,466	\$3,256,834	\$3,190,466	\$(66,368)	(2.0)%
Miscellaneous Revenues	\$202,532	\$40,000	\$40,000	\$—	—%
Revenue	\$10,278,375	\$11,004,494	\$11,033,322	\$28,828	0.3%
Total Revenue	\$10,278,375	\$11,004,494	\$11,033,322	\$28,828	0.3%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	44.0	44.0	44.0	—	—%

Revenue Recovery

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$4,743,754	\$4,901,813	\$4,826,124	\$(75,689)	(1.5)%
Services & Supplies	\$3,224,589	\$3,711,202	\$3,665,867	\$(45,335)	(1.2)%
Equipment	\$—	\$—	\$87,200	\$87,200	—%
Intrafund Charges	\$1,404,488	\$1,522,764	\$1,603,684	\$80,920	5.3%
Gross Expenditures/Appropriations	\$9,372,831	\$10,135,779	\$10,182,875	\$47,096	0.5%
Other Intrafund Reimbursements	\$(1,947,643)	\$(2,023,150)	\$(2,165,250)	\$(142,100)	7.0%
Total Intrafund Reimbursements	\$(1,947,643)	\$(2,023,150)	\$(2,165,250)	\$(142,100)	7.0%
Total Expenditures/Appropriations	\$7,425,188	\$8,112,629	\$8,017,625	\$(95,004)	(1.2)%
Charges for Services	\$6,777,578	\$7,482,633	\$7,384,703	\$(97,930)	(1.3)%
Miscellaneous Revenues	\$13,623	\$—	\$—	\$—	—%
Other Financing Sources	\$3,901	\$—	\$—	\$—	—%
Revenue	\$6,795,102	\$7,482,633	\$7,384,703	\$(97,930)	(1.3)%
Total Revenue	\$6,795,102	\$7,482,633	\$7,384,703	\$(97,930)	(1.3)%
Net Cost	\$630,086	\$629,996	\$632,922	\$2,926	0.5%
Positions	45.0	45.0	44.0	(1.0)	(2.2)%

Approved Reduction Detail for the Program

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

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

Tax Collection & Business Licensing

Program Overview

Tax Collection and Business Licensing program collects personal as well as property taxes and issues business licenses in the unincorporated areas of Sacramento County.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$3,855,390	\$4,045,017	\$4,107,496	\$62,479	1.5%
Services & Supplies	\$1,728,476	\$2,151,174	\$2,077,137	\$(74,037)	(3.4)%
Intrafund Charges	\$2,762,563	\$3,128,339	\$3,290,168	\$161,829	5.2%
Gross Expenditures/Appropriations	\$8,346,429	\$9,324,530	\$9,474,801	\$150,271	1.6%
Other Intrafund Reimbursements	\$(453,998)	\$(400,000)	\$(525,518)	\$(125,518)	31.4%
Total Intrafund Reimbursements	\$(453,998)	\$(400,000)	\$(525,518)	\$(125,518)	31.4%
Total Expenditures/Appropriations	\$7,892,431	\$8,924,530	\$8,949,283	\$24,753	0.3%
Licenses, Permits & Franchises	\$3,412,677	\$3,721,526	\$3,699,376	\$(22,150)	(0.6)%
Charges for Services	\$2,869,817	\$2,873,500	\$3,272,782	\$399,282	13.9%
Miscellaneous Revenues	\$1,723,463	\$2,218,486	\$1,793,647	\$(424,839)	(19.1)%
Revenue	\$8,005,957	\$8,813,512	\$8,765,805	\$(47,707)	(0.5)%
Total Revenue	\$8,005,957	\$8,813,512	\$8,765,805	\$(47,707)	(0.5)%
Net Cost	\$(113,526)	\$111,018	\$183,478	\$72,460	65.3%
Positions	38.0	38.0	37.0	(1.0)	(2.6)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOF - Funding for Security System Replacement - Admin, Auditor-Controller, Tax Coll, Treasury (ACP)					
	3,081	—	3,081	—	—
Replacement of aging security system. Replacement includes outdated and unsupported building management system access control equipment that is over 20 years old, card readers, and security camera equipment. Failure to replace timely could result in system failure, breakdown, or possible system compromise. The cost is funded by \$23,198 ACP, \$5,843 General Fund, and \$35,959 direct bill revenue sources.					

Treasury and Investments

Program Overview

Treasury and Investments is responsible for managing and investing funds of the County, School Districts, Joint Power Authorities and Special Districts, whose funds are held by the County.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$3,448,904	\$3,497,733	\$3,858,828	\$361,095	10.3%
Services & Supplies	\$620,428	\$682,978	\$824,952	\$141,974	20.8%
Equipment	\$28,035	\$—	\$—	\$—	—%
Intrafund Charges	\$1,186,882	\$1,411,396	\$1,435,303	\$23,907	1.7%
Gross Expenditures/Appropriations	\$5,284,249	\$5,592,107	\$6,119,083	\$526,976	9.4%
Other Intrafund Reimbursements	\$(193,782)	\$(107,700)	\$(186,000)	\$(78,300)	72.7%
Intrafund Reimbursements within Department	\$(903,698)	\$(948,400)	\$(976,200)	\$(27,800)	2.9%
Total Intrafund Reimbursements	\$(1,097,479)	\$(1,056,100)	\$(1,162,200)	\$(106,100)	10.0%
Total Expenditures/Appropriations	\$4,186,770	\$4,536,007	\$4,956,883	\$420,876	9.3%
Charges for Services	\$4,224,859	\$4,536,007	\$4,956,883	\$420,876	9.3%
Miscellaneous Revenues	\$134	\$—	\$—	\$—	—%
Revenue	\$4,224,993	\$4,536,007	\$4,956,883	\$420,876	9.3%
Total Revenue	\$4,224,993	\$4,536,007	\$4,956,883	\$420,876	9.3%
Net Cost	\$(38,223)	\$—	\$—	\$—	—%
Positions	29.0	29.0	30.0	1.0	3.4%

Approved Growth Detail for the Program

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

Department of Technology

Budget Unit Functions & Responsibilities

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

- Countywide IT Services
- Department Application and Equipment Support

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Countywide IT Services	\$97,388,070	\$105,088,293	\$110,443,334	\$5,355,041	5.1%
Department Application and Equipment Support	\$116,237,466	\$122,962,869	\$127,094,966	\$4,132,097	3.4%
Gross Expenditures/Appropriations	\$213,625,536	\$228,051,162	\$237,538,300	\$9,487,138	4.2%
Total Intrafund Reimbursements	\$(83,565,143)	\$(86,660,134)	\$(85,674,292)	\$985,842	(1.1)%
Total Expenditures/Appropriations	\$130,060,393	\$141,391,028	\$151,864,008	\$10,472,980	7.4%
Revenue	\$133,943,164	\$139,140,602	\$149,106,996	\$9,966,394	7.2%
Total Revenue	\$133,943,164	\$139,140,602	\$149,106,996	\$9,966,394	7.2%
Net Cost	\$(3,882,771)	\$2,250,426	\$2,757,012	\$506,586	22.5%
Positions	439.0	440.0	438.0	(2.0)	(0.5)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$67,484,293	\$77,190,825	\$77,997,272	\$806,447	1.0%
Services & Supplies	\$48,845,181	\$50,329,888	\$58,942,988	\$8,613,100	17.1%
Other Charges	\$10,935,775	\$11,075,170	\$12,127,577	\$1,052,407	9.5%
Interfund Charges	\$2,795,144	\$2,795,145	\$2,796,171	\$1,026	0.0%
Intrafund Charges	\$83,565,143	\$86,660,134	\$85,674,292	\$(985,842)	(1.1)%
Gross Expenditures/Appropriations	\$213,625,536	\$228,051,162	\$237,538,300	\$9,487,138	4.2%
Other Intrafund Reimbursements	\$(83,565,143)	\$(86,660,134)	\$(85,674,292)	\$985,842	(1.1)%
Total Intrafund Reimbursements	\$(83,565,143)	\$(86,660,134)	\$(85,674,292)	\$985,842	(1.1)%
Total Expenditures/Appropriations	\$130,060,393	\$141,391,028	\$151,864,008	\$10,472,980	7.4%
Charges for Services	\$133,939,814	\$139,118,235	\$149,106,996	\$9,988,761	7.2%
Miscellaneous Revenues	\$—	\$20,000	\$—	\$(20,000)	(100.0)%
Other Financing Sources	\$3,350	\$2,367	\$—	\$(2,367)	(100.0)%
Revenue	\$133,943,164	\$139,140,602	\$149,106,996	\$9,966,394	7.2%
Total Revenue	\$133,943,164	\$139,140,602	\$149,106,996	\$9,966,394	7.2%
Net Cost	\$(3,882,771)	\$2,250,426	\$2,757,012	\$506,586	22.5%
Positions	439.0	440.0	438.0	(2.0)	(0.5)%

Summary of Approved Growth by Program

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

Summary of Approved Reductions by Program

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

Countywide IT Services

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$25,438,005	\$26,411,183	\$28,272,896	\$1,861,713	7.0%
Services & Supplies	\$24,823,400	\$29,581,458	\$32,120,802	\$2,539,344	8.6%
Other Charges	\$9,954,794	\$9,904,331	\$10,978,617	\$1,074,286	10.8%
Interfund Charges	\$2,795,144	\$2,795,145	\$2,796,171	\$1,026	0.0%
Intrafund Charges	\$34,348,168	\$36,396,176	\$36,274,848	\$(121,328)	(0.3)%
Cost of Goods Sold	\$28,560	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$97,388,070	\$105,088,293	\$110,443,334	\$5,355,041	5.1%
Other Intrafund Reimbursements	\$(44,670,144)	\$(47,645,996)	\$(47,017,359)	\$628,637	(1.3)%
Total Intrafund Reimbursements	\$(44,670,144)	\$(47,645,996)	\$(47,017,359)	\$628,637	(1.3)%
Total Expenditures/Appropriations	\$52,717,927	\$57,442,297	\$63,425,975	\$5,983,678	10.4%
Charges for Services	\$56,806,462	\$57,503,244	\$61,315,535	\$3,812,291	6.6%
Miscellaneous Revenues	\$—	\$20,000	\$—	\$(20,000)	(100.0)%
Other Financing Sources	\$3,350	\$2,127	\$—	\$(2,127)	(100.0)%
Revenue	\$56,809,812	\$57,525,371	\$61,315,535	\$3,790,164	6.6%
Total Revenue	\$56,809,812	\$57,525,371	\$61,315,535	\$3,790,164	6.6%
Net Cost	\$(4,091,885)	\$(83,074)	\$2,110,440	\$2,193,514	(2,640.4)%
Positions	138.0	137.0	137.0	—	—%

Approved Growth Detail for the Program

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

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

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DTECH – Delete 1.0 FTE from Media Program (ACP)					
	(136,426)	—	(137,213)	787	(1.0)

Delete 1.0 FTE from Media Program to reduce the Wide Area Network (WAN) charges. Deleting this position will impede DTech's efforts to establish a media creation program that meets the needs of County departments. The demand for media services such as providing equipment for department meetings, off-site events, and department-produced events will continue going outside of the County, which is typically very expensive. This reduction will eliminate the vacant position. This reduction is being proposed to partially offset a loss of approximately \$1.5M in revenue due to DHA's migration from DTech provided telephone services to the California Statewide Automated Welfare System (CalSAWS). DTech uses the same equipment to provide telephone services and Network services. There is not a clear delineation between resources used for telephone and resources used for the network so net earnings for telephone services is used to offset the WAN charges. The loss in revenue for telephone services has resulted in a reduction of net earnings available to offset WAN Charges. If retained earnings were to be used to fund this purchase, significant increases to future WAN Charges would be needed to ensure that DTech has adequate funds to cover debt service and replace equipment as it reaches end of life.

DTECH – Reduce 3rd Party Network Support (ACP)					
	(485,979)	—	(485,979)	—	—

Delete budget for Third-party support/professional services for complex network engineering tasks. This contract provides a higher level of expertise when designing a network or troubleshooting network issues. Eliminating this contract has the potential to result in delays in problem resolution and increased durations of network connectivity issues. Network issues and outages have the potential to impact all County departments. This reduction is being proposed to partially offset a loss of approximately \$1.5M in revenue due to DHA's migration from DTech provided telephone services to the California Statewide Automated Welfare System (CalSAWS). DTech uses the same equipment to provide telephone services and Network services. There is not a clear delineation between resources used for telephone and resources used for the network so net earnings for telephone services is used to offset the Wide Area Network (WAN) charges. The loss in revenue for telephone services has resulted in a reduction of net earnings available to offset WAN Charges. If retained earnings were to be used to fund this purchase, significant increases to future WAN Charges would be needed to ensure that DTech has adequate funds to cover debt service and replace equipment as it reaches end of life.

Department Application and Equipment Support

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$42,046,288	\$50,779,642	\$49,724,376	\$(1,055,266)	(2.1)%
Services & Supplies	\$24,021,781	\$20,748,430	\$26,822,186	\$6,073,756	29.3%
Other Charges	\$980,981	\$1,170,839	\$1,148,960	\$(21,879)	(1.9)%
Intrafund Charges	\$49,216,975	\$50,263,958	\$49,399,444	\$(864,514)	(1.7)%
Cost of Goods Sold	\$(28,560)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$116,237,466	\$122,962,869	\$127,094,966	\$4,132,097	3.4%
Other Intrafund Reimbursements	\$(38,894,999)	\$(39,014,138)	\$(38,656,933)	\$357,205	(0.9)%
Total Intrafund Reimbursements	\$(38,894,999)	\$(39,014,138)	\$(38,656,933)	\$357,205	(0.9)%
Total Expenditures/Appropriations	\$77,342,467	\$83,948,731	\$88,438,033	\$4,489,302	5.3%
Charges for Services	\$77,133,352	\$81,614,991	\$87,791,461	\$6,176,470	7.6%
Other Financing Sources	\$—	\$240	\$—	\$(240)	(100.0)%
Revenue	\$77,133,352	\$81,615,231	\$87,791,461	\$6,176,230	7.6%
Total Revenue	\$77,133,352	\$81,615,231	\$87,791,461	\$6,176,230	7.6%
Net Cost	\$209,115	\$2,333,500	\$646,572	\$(1,686,928)	(72.3)%
Positions	301.0	303.0	301.0	(2.0)	(0.7)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DTech - Add 1.0 FTE ITAA - DCFAS Applications Development					
	175,964	—	172,964	3,000	—
Add funding to provide services of a currently vacant Info Tech Applications Analyst Lv 2 to the Department of Child, Family, and Adult Services (DCFAS). DCFAS has a growing need for IT automation to improve their business processes. They have approved multiple critical projects to streamline workforce management and customer service management, including Service Management Information Link Engine (SMILE), Workforce Information and Service Ecosystem (WISE), and the DCFAS Portal. Currently, the DCFAS Applications Development Unit has only three application developers. Given the shortage of IT developer resources, it is not feasible to build and deliver new applications alongside supporting existing systems. Therefore, the DCFAS Applications Development Unit is requesting one additional Applications Developer (Information Technology Applications Analyst 2) to meet the department's needs. DTech will utilize an already vacant ITAA position to perform this work and adjust its salary savings accordingly to compensate for this increased cost. The cost of the position resides in the Department Application and Equipment Support Program, while the overhead costs associated with it are in Countywide IT Services. This request is contingent on approval of a linked request in DCFAS (BU 7800000).					

Data Processing-Shared Systems

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Shared Systems	\$26,713,214	\$27,511,303	\$26,372,168	\$(1,139,135)	(4.1)%
Gross Expenditures/Appropriations	\$26,713,214	\$27,511,303	\$26,372,168	\$(1,139,135)	(4.1)%
Total Intrafund Reimbursements	\$ (0)	\$ —	\$ —	\$ —	—%
Total Expenditures/Appropriations	\$26,713,214	\$27,511,303	\$26,372,168	\$(1,139,135)	(4.1)%
Revenue	\$3,832,496	\$4,123,650	\$4,399,727	\$276,077	6.7%
Total Revenue	\$3,832,496	\$4,123,650	\$4,399,727	\$276,077	6.7%
Net Cost	\$22,880,718	\$23,387,653	\$21,972,441	\$(1,415,212)	(6.1)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$25,896,474	\$26,752,103	\$25,617,656	\$(1,134,447)	(4.2)%
Intrafund Charges	\$816,740	\$759,200	\$754,512	\$(4,688)	(0.6)%
Gross Expenditures/Appropriations	\$26,713,214	\$27,511,303	\$26,372,168	\$(1,139,135)	(4.1)%
Other Intrafund Reimbursements	\$ (0)	\$ —	\$ —	\$ —	—%
Total Intrafund Reimbursements	\$ (0)	\$ —	\$ —	\$ —	—%
Total Expenditures/Appropriations	\$26,713,214	\$27,511,303	\$26,372,168	\$(1,139,135)	(4.1)%
Charges for Services	\$3,832,496	\$4,123,650	\$4,399,727	\$276,077	6.7%
Revenue	\$3,832,496	\$4,123,650	\$4,399,727	\$276,077	6.7%
Total Revenue	\$3,832,496	\$4,123,650	\$4,399,727	\$276,077	6.7%
Net Cost	\$22,880,718	\$23,387,653	\$21,972,441	\$(1,415,212)	(6.1)%

Office of Compliance

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Health Insurance Portability and Accountability Act	\$413,134	\$631,227	\$476,816	\$(154,411)	(24.5)%
Gross Expenditures/Appropriations	\$413,134	\$631,227	\$476,816	\$(154,411)	(24.5)%
Total Intrafund Reimbursements	\$(413,522)	\$(631,227)	\$(476,816)	\$154,411	(24.5)%
Total Expenditures/Appropriations	\$(388)	\$—	\$—	\$—	—%
Net Cost	\$(388)	\$—	\$—	\$—	—%
Positions	2.0	2.0	2.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$338,777	\$341,645	\$342,668	\$1,023	0.3%
Services & Supplies	\$66,402	\$281,348	\$125,545	\$(155,803)	(55.4)%
Interfund Charges	\$3,434	\$3,435	\$3,386	\$(49)	(1.4)%
Intrafund Charges	\$4,521	\$4,799	\$5,217	\$418	8.7%
Gross Expenditures/Appropriations	\$413,134	\$631,227	\$476,816	\$(154,411)	(24.5)%
Other Intrafund Reimbursements	\$(413,522)	\$(631,227)	\$(476,816)	\$154,411	(24.5)%
Total Intrafund Reimbursements	\$(413,522)	\$(631,227)	\$(476,816)	\$154,411	(24.5)%
Total Expenditures/Appropriations	\$(388)	\$—	\$—	\$—	—%
Net Cost	\$(388)	\$—	\$—	\$—	—%
Positions	2.0	2.0	2.0	—	—%

Regional Radio Communications System

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Regional Radio Communication System	\$5,563,519	\$6,233,072	\$6,110,838	\$(122,234)	(2.0)%
Gross Expenditures/Appropriations	\$5,563,519	\$6,233,072	\$6,110,838	\$(122,234)	(2.0)%
Total Expenditures/Appropriations	\$5,563,519	\$6,233,072	\$6,110,838	\$(122,234)	(2.0)%
Revenue	\$6,987,816	\$6,452,764	\$6,535,194	\$82,430	1.3%
Total Revenue	\$6,987,816	\$6,452,764	\$6,535,194	\$82,430	1.3%
Net Cost	\$(1,424,296)	\$(219,692)	\$(424,356)	\$(204,664)	93.2%
Positions	9.0	9.0	9.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,625,931	\$1,662,264	\$1,701,489	\$39,225	2.4%
Services & Supplies	\$1,817,424	\$2,147,782	\$2,121,615	\$(26,167)	(1.2)%
Other Charges	\$2,120,165	\$2,423,026	\$2,287,734	\$(135,292)	(5.6)%
Gross Expenditures/Appropriations	\$5,563,519	\$6,233,072	\$6,110,838	\$(122,234)	(2.0)%
Total Expenditures/Appropriations	\$5,563,519	\$6,233,072	\$6,110,838	\$(122,234)	(2.0)%
Revenue from Use Of Money & Property	\$506,779	\$—	\$—	\$—	—%
Charges for Services	\$6,219,182	\$6,210,050	\$6,292,480	\$82,430	1.3%
Miscellaneous Revenues	\$261,855	\$242,714	\$242,714	\$—	—%
Revenue	\$6,987,816	\$6,452,764	\$6,535,194	\$82,430	1.3%
Total Revenue	\$6,987,816	\$6,452,764	\$6,535,194	\$82,430	1.3%
Net Cost	\$(1,424,296)	\$(219,692)	\$(424,356)	\$(204,664)	93.2%
Positions	9.0	9.0	9.0	—	—%

Technology Cost Recovery Fee

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Information Technology Recovery Fee	\$1,366,602	\$1,808,275	\$2,860,834	\$1,052,559	58.2%
Gross Expenditures/Appropriations	\$1,366,602	\$1,808,275	\$2,860,834	\$1,052,559	58.2%
Total Expenditures/Appropriations	\$1,366,602	\$1,808,275	\$2,860,834	\$1,052,559	58.2%
Provision for Reserves	\$724,536	\$724,536	\$—	\$(724,536)	(100.0)%
Total Financing Uses	\$2,091,138	\$2,532,811	\$2,860,834	\$328,023	13.0%
Revenue	\$2,065,977	\$1,948,886	\$2,053,000	\$104,114	5.3%
Total Revenue	\$2,065,977	\$1,948,886	\$2,053,000	\$104,114	5.3%
Total Use of Fund Balance	\$583,925	\$583,925	\$807,834	\$223,909	38.3%
Total Financing Sources	\$2,649,902	\$2,532,811	\$2,860,834	\$328,023	13.0%
Net Cost	\$(558,764)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$1,366,602	\$1,808,275	\$2,860,834	\$1,052,559	58.2%
Gross Expenditures/Appropriations	\$1,366,602	\$1,808,275	\$2,860,834	\$1,052,559	58.2%
Total Expenditures/Appropriations	\$1,366,602	\$1,808,275	\$2,860,834	\$1,052,559	58.2%
Provision for Reserves	\$724,536	\$724,536	\$—	\$(724,536)	(100.0)%
Total Financing Uses	\$2,091,138	\$2,532,811	\$2,860,834	\$328,023	13.0%
Licenses, Permits & Franchises	\$2,006,516	\$1,911,524	\$2,013,000	\$101,476	5.3%
Revenue from Use Of Money & Property	\$41,313	\$13,000	\$15,000	\$2,000	15.4%
Charges for Services	\$(29)	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$18,176	\$24,362	\$25,000	\$638	2.6%
Revenue	\$2,065,977	\$1,948,886	\$2,053,000	\$104,114	5.3%
Total Revenue	\$2,065,977	\$1,948,886	\$2,053,000	\$104,114	5.3%
Reserve Release	\$—	\$—	\$249,070	\$249,070	—%
Fund Balance	\$583,925	\$583,925	\$558,764	\$(25,161)	(4.3)%
Total Use of Fund Balance	\$583,925	\$583,925	\$807,834	\$223,909	38.3%
Total Financing Sources	\$2,649,902	\$2,532,811	\$2,860,834	\$328,023	13.0%
Net Cost	\$(558,764)	\$—	\$—	\$—	—%

Emergency Services

Budget Unit Functions & Responsibilities

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

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

- Grant Projects
- OES Administration

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Grant Projects	\$4,408,911	\$12,161,848	\$9,919,856	\$(2,241,992)	(18.4)%
SacOES Admin	\$2,933,740	\$3,689,144	\$3,384,674	\$(304,470)	(8.3)%
Gross Expenditures/Appropriations	\$7,342,652	\$15,850,992	\$13,304,530	\$(2,546,462)	(16.1)%
Total Intrafund Reimbursements	\$(1,969,697)	\$(5,522,089)	\$(4,404,606)	\$1,117,483	(20.2)%
Total Expenditures/Appropriations	\$5,372,955	\$10,328,903	\$8,899,924	\$(1,428,979)	(13.8)%
Revenue	\$3,671,118	\$7,620,320	\$6,435,296	\$(1,185,024)	(15.6)%
Total Interfund Reimbursements	\$64,800	\$74,800	\$67,728	\$(7,072)	(9.5)%
Total Revenue	\$3,735,918	\$7,695,120	\$6,503,024	\$(1,192,096)	(15.5)%
Net Cost	\$1,637,037	\$2,633,783	\$2,396,900	\$(236,883)	(9.0)%
Positions	11.0	11.0	11.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,813,533	\$2,031,787	\$2,034,566	\$2,779	0.1%
Services & Supplies	\$2,109,490	\$6,312,201	\$5,128,695	\$(1,183,506)	(18.7)%
Other Charges	\$502,342	\$756,437	\$743,985	\$(12,452)	(1.6)%
Equipment	\$407,278	\$492,883	\$225,000	\$(267,883)	(54.4)%
Intrafund Charges	\$2,510,009	\$6,257,684	\$5,172,284	\$(1,085,400)	(17.3)%
Gross Expenditures/Appropriations	\$7,342,652	\$15,850,992	\$13,304,530	\$(2,546,462)	(16.1)%
Other Intrafund Reimbursements	\$(239,835)	\$(245,751)	\$(247,018)	\$(1,267)	0.5%
Intrafund Reimbursements within Department	\$(1,729,861)	\$(5,276,338)	\$(4,157,588)	\$1,118,750	(21.2)%
Total Intrafund Reimbursements	\$(1,969,697)	\$(5,522,089)	\$(4,404,606)	\$1,117,483	(20.2)%
Total Expenditures/Appropriations	\$5,372,955	\$10,328,903	\$8,899,924	\$(1,428,979)	(13.8)%
Intergovernmental Revenues	\$4,510,188	\$7,610,320	\$6,435,296	\$(1,175,024)	(15.4)%
Miscellaneous Revenues	\$(839,070)	\$10,000	\$—	\$(10,000)	(100.0)%
Revenue	\$3,671,118	\$7,620,320	\$6,435,296	\$(1,185,024)	(15.6)%
Other Interfund Reimbursements	\$64,800	\$74,800	\$67,728	\$(7,072)	(9.5)%
Total Interfund Reimbursements	\$64,800	\$74,800	\$67,728	\$(7,072)	(9.5)%
Total Revenue	\$3,735,918	\$7,695,120	\$6,503,024	\$(1,192,096)	(15.5)%
Net Cost	\$1,637,037	\$2,633,783	\$2,396,900	\$(236,883)	(9.0)%
Positions	11.0	11.0	11.0	—	—%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SacOES Admin	28,786	—	—	28,786	—

Summary of Approved Reductions by Program

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

Grant Projects

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$71,473	\$—	\$30,875	\$30,875	—%
Services & Supplies	\$954,923	\$4,693,455	\$3,811,713	\$(881,742)	(18.8)%
Other Charges	\$502,342	\$756,437	\$743,985	\$(12,452)	(1.6)%
Equipment	\$407,278	\$492,883	\$225,000	\$(267,883)	(54.4)%
Intrafund Charges	\$2,472,895	\$6,219,073	\$5,108,283	\$(1,110,790)	(17.9)%
Gross Expenditures/Appropriations	\$4,408,911	\$12,161,848	\$9,919,856	\$(2,241,992)	(18.4)%
Intrafund Reimbursements within Department	\$(1,729,861)	\$(5,231,338)	\$(4,112,588)	\$1,118,750	(21.4)%
Total Intrafund Reimbursements	\$(1,729,861)	\$(5,231,338)	\$(4,112,588)	\$1,118,750	(21.4)%
Total Expenditures/Appropriations	\$2,679,050	\$6,930,510	\$5,807,268	\$(1,123,242)	(16.2)%
Intergovernmental Revenues	\$3,535,120	\$6,930,510	\$5,807,268	\$(1,123,242)	(16.2)%
Miscellaneous Revenues	\$(856,070)	\$—	\$—	\$—	—%
Revenue	\$2,679,050	\$6,930,510	\$5,807,268	\$(1,123,242)	(16.2)%
Total Revenue	\$2,679,050	\$6,930,510	\$5,807,268	\$(1,123,242)	(16.2)%
Net Cost	\$(0)	\$—	\$—	\$—	—%

SacOES Admin

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,742,060	\$2,031,787	\$2,003,691	\$(28,096)	(1.4)%
Services & Supplies	\$1,154,567	\$1,618,746	\$1,316,982	\$(301,764)	(18.6)%
Intrafund Charges	\$37,113	\$38,611	\$64,001	\$25,390	65.8%
Gross Expenditures/Appropriations	\$2,933,740	\$3,689,144	\$3,384,674	\$(304,470)	(8.3)%
Other Intrafund Reimbursements	\$(239,835)	\$(245,751)	\$(247,018)	\$(1,267)	0.5%
Intrafund Reimbursements within Department	\$—	\$(45,000)	\$(45,000)	\$—	—%
Total Intrafund Reimbursements	\$(239,835)	\$(290,751)	\$(292,018)	\$(1,267)	0.4%
Total Expenditures/Appropriations	\$2,693,905	\$3,398,393	\$3,092,656	\$(305,737)	(9.0)%
Intergovernmental Revenues	\$975,068	\$679,810	\$628,028	\$(51,782)	(7.6)%
Miscellaneous Revenues	\$17,000	\$10,000	\$—	\$(10,000)	(100.0)%
Revenue	\$992,068	\$689,810	\$628,028	\$(61,782)	(9.0)%
Other Interfund Reimbursements	\$64,800	\$74,800	\$67,728	\$(7,072)	(9.5)%
Total Interfund Reimbursements	\$64,800	\$74,800	\$67,728	\$(7,072)	(9.5)%
Total Revenue	\$1,056,868	\$764,610	\$695,756	\$(68,854)	(9.0)%
Net Cost	\$1,637,037	\$2,633,783	\$2,396,900	\$(236,883)	(9.0)%
Positions	11.0	11.0	11.0	—	—%

Approved Growth Detail for the Program

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

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

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
OES - Cancel Volunteer Management Software Contract (Categorical)					
	(5,000)	—	—	(5,000)	—

Get Connected by Galaxy Digital provides Sacramento County’s Volunteer management software for full-service administration of volunteers and volunteer opportunities. Sacramento County Office of Emergency Service’s Volunteer Program Specialist manages over 500 volunteers, numerous volunteer opportunities each year, recruiting, background checks, swearing in/registering volunteers as Disaster Service Workers, scheduling volunteers for shifts, sending notifications, and tracking volunteer hours for reimbursement accountability during declared/proclaimed disasters. Without Get Connected, this would not be feasible for one person. Also, during disasters, Get Connected can be used to register spontaneous volunteers for immediate deployment. This program has been funded under the American Rescue Plan Act (ARPA) grant for the last 3 years. With the completion of ARPA grant funds, there are no grant resources to continue the program.

OES - Reduce Extra Help - Student Intern Program					
	(61,754)	—	—	(61,754)	—

Reduction of Extra Help – Student Internship Program. Student Interns work a maximum of 24 hours/week (2 positions). Reduction will eliminate the program. Since program inception, one intern accepted a planner position with Sacramento County (thereby increasing access to county positions while building internal preparedness knowledge), one was hired as an emergency analyst for a transit organization, one joined a neighboring county’s public safety organization, and one resumed university. Interns conduct multi-hazards research, assist in plan development in areas such as disaster housing and drought resilience (per SB 552). They organize disaster recovery data, aggregate and update materials for the OES Duty Officer program and EOC, and manage materials for OES’ national accreditation. Elimination will jeopardize essential project deliverables, some statutorily mandated. This cut removes invaluable experiential learning opportunities for our community’s students.

OES-Restricted Revenues

Budget Unit Functions & Responsibilities

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

- Advance Grants
- Emergency Response Systems

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Advance Grants	\$64,800	\$373,634	\$313,363	\$(60,271)	(16.1)%
Emergency Response Systems	\$—	\$66,547	\$88,496	\$21,949	33.0%
Gross Expenditures/Appropriations	\$64,800	\$440,181	\$401,859	\$(38,322)	(8.7)%
Total Expenditures/Appropriations	\$64,800	\$440,181	\$401,859	\$(38,322)	(8.7)%
Total Financing Uses	\$64,800	\$440,181	\$401,859	\$(38,322)	(8.7)%
Revenue	\$31,043	\$19,454	\$14,888	\$(4,566)	(23.5)%
Total Revenue	\$31,043	\$19,454	\$14,888	\$(4,566)	(23.5)%
Total Use of Fund Balance	\$420,727	\$420,727	\$386,971	\$(33,756)	(8.0)%
Total Financing Sources	\$451,770	\$440,181	\$401,859	\$(38,322)	(8.7)%
Net Cost	\$(386,970)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$64,800	\$74,800	\$67,728	\$(7,072)	(9.5)%
Appropriation for Contingencies	\$—	\$365,381	\$334,131	\$(31,250)	(8.6)%
Gross Expenditures/Appropriations	\$64,800	\$440,181	\$401,859	\$(38,322)	(8.7)%
Total Expenditures/Appropriations	\$64,800	\$440,181	\$401,859	\$(38,322)	(8.7)%
Total Financing Uses	\$64,800	\$440,181	\$401,859	\$(38,322)	(8.7)%
Revenue from Use Of Money & Property	\$17,248	\$12,954	\$8,388	\$(4,566)	(35.2)%
Intergovernmental Revenues	\$13,795	\$6,500	\$6,500	\$—	—%
Revenue	\$31,043	\$19,454	\$14,888	\$(4,566)	(23.5)%
Total Revenue	\$31,043	\$19,454	\$14,888	\$(4,566)	(23.5)%
Fund Balance	\$420,727	\$420,727	\$386,971	\$(33,756)	(8.0)%
Total Use of Fund Balance	\$420,727	\$420,727	\$386,971	\$(33,756)	(8.0)%
Total Financing Sources	\$451,770	\$440,181	\$401,859	\$(38,322)	(8.7)%
Net Cost	\$(386,970)	\$—	\$—	\$—	—%

Advance Grants

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$64,800	\$64,800	\$57,728	\$(7,072)	(10.9)%
Appropriation for Contingencies	\$—	\$308,834	\$255,635	\$(53,199)	(17.2)%
Gross Expenditures/Appropriations	\$64,800	\$373,634	\$313,363	\$(60,271)	(16.1)%
Total Expenditures/Appropriations	\$64,800	\$373,634	\$313,363	\$(60,271)	(16.1)%
Total Financing Uses	\$64,800	\$373,634	\$313,363	\$(60,271)	(16.1)%
Revenue from Use Of Money & Property	\$9,201	\$9,072	\$4,400	\$(4,672)	(51.5)%
Revenue	\$9,201	\$9,072	\$4,400	\$(4,672)	(51.5)%
Total Revenue	\$9,201	\$9,072	\$4,400	\$(4,672)	(51.5)%
Fund Balance	\$364,562	\$364,562	\$308,963	\$(55,599)	(15.3)%
Total Use of Fund Balance	\$364,562	\$364,562	\$308,963	\$(55,599)	(15.3)%
Total Financing Sources	\$373,763	\$373,634	\$313,363	\$(60,271)	(16.1)%
Net Cost	\$(308,963)	\$—	\$—	\$—	—%

Emergency Response Systems

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$—	\$10,000	\$10,000	\$—	—%
Appropriation for Contingencies	\$—	\$56,547	\$78,496	\$21,949	38.8%
Gross Expenditures/Appropriations	\$—	\$66,547	\$88,496	\$21,949	33.0%
Total Expenditures/Appropriations	\$—	\$66,547	\$88,496	\$21,949	33.0%
Total Financing Uses	\$—	\$66,547	\$88,496	\$21,949	33.0%
Revenue from Use Of Money & Property	\$8,047	\$3,882	\$3,988	\$106	2.7%
Intergovernmental Revenues	\$13,795	\$6,500	\$6,500	\$—	—%
Revenue	\$21,842	\$10,382	\$10,488	\$106	1.0%
Total Revenue	\$21,842	\$10,382	\$10,488	\$106	1.0%
Fund Balance	\$56,165	\$56,165	\$78,008	\$21,843	38.9%
Total Use of Fund Balance	\$56,165	\$56,165	\$78,008	\$21,843	38.9%
Total Financing Sources	\$78,007	\$66,547	\$88,496	\$21,949	33.0%
Net Cost	\$(78,007)	\$—	\$—	\$—	—%

General Services

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Administration	\$7,633,250	\$8,168,845	\$8,671,992	\$503,147	6.2%
Architectural Services	\$4,630,139	\$5,993,604	\$6,207,606	\$214,002	3.6%
Central Purchasing	\$4,340,026	\$4,652,233	\$4,913,404	\$261,171	5.6%
Facilities Management	\$66,473,680	\$71,518,087	\$73,526,011	\$2,007,924	2.8%
Fleet Services	\$74,060,931	\$85,614,650	\$89,540,699	\$3,926,049	4.6%
Real Estate	\$54,237,175	\$57,069,306	\$57,372,189	\$302,883	0.5%
Support Services	\$8,178,393	\$9,456,616	\$9,389,875	\$(66,741)	(0.7)%
Gross Expenditures/Appropriations	\$219,553,594	\$242,473,341	\$249,621,776	\$7,148,435	2.9%
Total Intrafund Reimbursements	\$(30,879,957)	\$(33,534,897)	\$(34,073,092)	\$(538,195)	1.6%
Total Expenditures/Appropriations	\$188,673,637	\$208,938,444	\$215,548,684	\$6,610,240	3.2%
Revenue	\$189,109,174	\$205,261,256	\$210,574,588	\$5,313,332	2.6%
Total Revenue	\$189,109,174	\$205,261,256	\$210,574,588	\$5,313,332	2.6%
Net Cost	\$(435,536)	\$3,677,188	\$4,974,096	\$1,296,908	35.3%
Positions	478.0	478.0	478.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$64,882,707	\$72,078,212	\$73,001,504	\$923,292	1.3%
Services & Supplies	\$104,947,589	\$115,714,631	\$120,296,353	\$4,581,722	4.0%
Other Charges	\$14,022,113	\$16,002,936	\$16,908,089	\$905,153	5.7%
Equipment	\$122,303	\$271,654	\$290,000	\$18,346	6.8%
Interfund Charges	\$770,991	\$771,011	\$770,854	\$(157)	(0.0)%
Intrafund Charges	\$31,058,673	\$33,534,897	\$34,254,976	\$720,079	2.1%
Cost of Goods Sold	\$3,749,218	\$4,100,000	\$4,100,000	\$—	—%
Gross Expenditures/Appropriations	\$219,553,594	\$242,473,341	\$249,621,776	\$7,148,435	2.9%
Other Intrafund Reimbursements	\$(19,706,957)	\$(5,750,650)	\$(5,701,963)	\$48,687	(0.8)%
Intrafund Reimbursements within Department	\$(11,172,999)	\$(27,784,247)	\$(28,371,129)	\$(586,882)	2.1%
Total Intrafund Reimbursements	\$(30,879,957)	\$(33,534,897)	\$(34,073,092)	\$(538,195)	1.6%
Total Expenditures/Appropriations	\$188,673,637	\$208,938,444	\$215,548,684	\$6,610,240	3.2%
Revenue from Use Of Money & Property	\$504	\$—	\$—	\$—	—%
Charges for Services	\$184,984,842	\$199,653,615	\$205,070,568	\$5,416,953	2.7%
Miscellaneous Revenues	\$4,116,717	\$5,607,641	\$5,504,020	\$(103,621)	(1.8)%
Other Financing Sources	\$7,110	\$—	\$—	\$—	—%
Revenue	\$189,109,174	\$205,261,256	\$210,574,588	\$5,313,332	2.6%
Total Revenue	\$189,109,174	\$205,261,256	\$210,574,588	\$5,313,332	2.6%
Net Cost	\$(435,536)	\$3,677,188	\$4,974,096	\$1,296,908	35.3%
Positions	478.0	478.0	478.0	—	—%

Summary of Approved Growth by Program

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

Administration

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$5,653,605	\$5,532,726	\$6,137,972	\$605,246	10.9%
Services & Supplies	\$1,226,577	\$1,617,275	\$1,486,289	\$(130,986)	(8.1)%
Other Charges	\$1,355	\$251,360	\$250,339	\$(1,021)	(0.4)%
Intrafund Charges	\$751,712	\$767,484	\$797,392	\$29,908	3.9%
Gross Expenditures/Appropriations	\$7,633,250	\$8,168,845	\$8,671,992	\$503,147	6.2%
Other Intrafund Reimbursements	\$(6,451)	\$(1,636)	\$(5,390)	\$(3,754)	229.5%
Intrafund Reimbursements within Department	\$(5,746,297)	\$(5,720,216)	\$(6,037,164)	\$(316,948)	5.5%
Total Intrafund Reimbursements	\$(5,752,748)	\$(5,721,852)	\$(6,042,554)	\$(320,702)	5.6%
Total Expenditures/Appropriations	\$1,880,502	\$2,446,993	\$2,629,438	\$182,445	7.5%
Charges for Services	\$1,905,023	\$1,901,394	\$2,148,547	\$247,153	13.0%
Miscellaneous Revenues	\$23,877	\$288,522	\$230,891	\$(57,631)	(20.0)%
Revenue	\$1,928,900	\$2,189,916	\$2,379,438	\$189,522	8.7%
Total Revenue	\$1,928,900	\$2,189,916	\$2,379,438	\$189,522	8.7%
Net Cost	\$(48,398)	\$257,077	\$250,000	\$(7,077)	(2.8)%
Positions	30.0	30.0	32.0	2.0	6.7%

Approved Growth Detail for the Program

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

Architectural Services

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$3,190,044	\$4,423,369	\$4,358,873	\$(64,496)	(1.5)%
Services & Supplies	\$487,721	\$432,072	\$677,867	\$245,795	56.9%
Other Charges	\$5,346	\$5,350	\$4,901	\$(449)	(8.4)%
Intrafund Charges	\$947,028	\$1,132,813	\$1,165,965	\$33,152	2.9%
Gross Expenditures/Appropriations	\$4,630,139	\$5,993,604	\$6,207,606	\$214,002	3.6%
Other Intrafund Reimbursements	\$(17,055)	\$(20,500)	\$(20,500)	\$—	—%
Total Intrafund Reimbursements	\$(17,055)	\$(20,500)	\$(20,500)	\$—	—%
Total Expenditures/Appropriations	\$4,613,084	\$5,973,104	\$6,187,106	\$214,002	3.6%
Charges for Services	\$4,818,104	\$5,973,104	\$5,987,106	\$14,002	0.2%
Revenue	\$4,818,104	\$5,973,104	\$5,987,106	\$14,002	0.2%
Total Revenue	\$4,818,104	\$5,973,104	\$5,987,106	\$14,002	0.2%
Net Cost	\$(205,020)	\$—	\$200,000	\$200,000	—%
Positions	22.0	22.0	22.0	—	—%

Central Purchasing

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$3,082,991	\$3,281,118	\$3,497,803	\$216,685	6.6%
Services & Supplies	\$635,229	\$682,504	\$752,128	\$69,624	10.2%
Intrafund Charges	\$621,806	\$688,611	\$663,473	\$(25,138)	(3.7)%
Gross Expenditures/Appropriations	\$4,340,026	\$4,652,233	\$4,913,404	\$261,171	5.6%
Other Intrafund Reimbursements	\$(649,676)	\$(979,949)	\$(862,623)	\$117,326	(12.0)%
Intrafund Reimbursements within Department	\$(180,492)	\$(211,420)	\$(185,195)	\$26,225	(12.4)%
Total Intrafund Reimbursements	\$(830,169)	\$(1,191,369)	\$(1,047,818)	\$143,551	(12.0)%
Total Expenditures/Appropriations	\$3,509,857	\$3,460,864	\$3,865,586	\$404,722	11.7%
Charges for Services	\$3,022,835	\$3,387,864	\$3,669,887	\$282,023	8.3%
Miscellaneous Revenues	\$234,078	\$8,000	\$8,000	\$—	—%
Revenue	\$3,256,912	\$3,395,864	\$3,677,887	\$282,023	8.3%
Total Revenue	\$3,256,912	\$3,395,864	\$3,677,887	\$282,023	8.3%
Net Cost	\$252,945	\$65,000	\$187,699	\$122,699	188.8%
Positions	22.0	22.0	22.0	—	—%

Facilities Management

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$34,756,204	\$38,173,896	\$38,334,081	\$160,185	0.4%
Services & Supplies	\$26,655,903	\$27,984,772	\$29,875,738	\$1,890,966	6.8%
Other Charges	\$423,493	\$444,150	\$58,204	\$(385,946)	(86.9)%
Equipment	\$10,990	\$21,654	\$40,000	\$18,346	84.7%
Interfund Charges	\$80,655	\$80,655	\$80,218	\$(437)	(0.5)%
Intrafund Charges	\$4,546,436	\$4,812,960	\$5,137,770	\$324,810	6.7%
Gross Expenditures/Appropriations	\$66,473,680	\$71,518,087	\$73,526,011	\$2,007,924	2.8%
Other Intrafund Reimbursements	\$(2,238,089)	\$(2,341,540)	\$(2,391,088)	\$(49,548)	2.1%
Intrafund Reimbursements within Department	\$(724)	\$(126,480)	\$(17,333)	\$109,147	(86.3)%
Total Intrafund Reimbursements	\$(2,238,813)	\$(2,468,020)	\$(2,408,421)	\$59,599	(2.4)%
Total Expenditures/Appropriations	\$64,234,867	\$69,050,067	\$71,117,590	\$2,067,523	3.0%
Revenue from Use Of Money & Property	\$504	\$—	\$—	\$—	—%
Charges for Services	\$63,016,471	\$67,029,945	\$69,003,770	\$1,973,825	2.9%
Miscellaneous Revenues	\$462,324	\$335,700	\$335,700	\$—	—%
Revenue	\$63,479,299	\$67,365,645	\$69,339,470	\$1,973,825	2.9%
Total Revenue	\$63,479,299	\$67,365,645	\$69,339,470	\$1,973,825	2.9%
Net Cost	\$755,568	\$1,684,422	\$1,778,120	\$93,698	5.6%
Positions	264.0	264.0	263.0	(1.0)	(0.4)%

Approved Growth Detail for the Program

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

Fleet Services

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$13,449,062	\$14,952,286	\$15,071,330	\$119,044	0.8%
Services & Supplies	\$26,272,343	\$32,957,611	\$35,080,788	\$2,123,177	6.4%
Other Charges	\$13,508,586	\$15,146,226	\$16,435,528	\$1,289,302	8.5%
Equipment	\$40,543	\$—	\$—	\$—	—%
Interfund Charges	\$690,336	\$690,356	\$690,636	\$280	0.0%
Intrafund Charges	\$20,100,061	\$21,868,171	\$22,262,417	\$394,246	1.8%
Gross Expenditures/Appropriations	\$74,060,931	\$85,614,650	\$89,540,699	\$3,926,049	4.6%
Other Intrafund Reimbursements	\$(16,663,593)	\$(2,210,713)	\$(2,221,477)	\$(10,764)	0.5%
Intrafund Reimbursements within Department	\$(2,664,223)	\$(19,085,568)	\$(19,403,398)	\$(317,830)	1.7%
Total Intrafund Reimbursements	\$(19,327,816)	\$(21,296,281)	\$(21,624,875)	\$(328,594)	1.5%
Total Expenditures/Appropriations	\$54,733,115	\$64,318,369	\$67,915,824	\$3,597,455	5.6%
Charges for Services	\$52,213,704	\$57,777,755	\$60,708,096	\$2,930,341	5.1%
Miscellaneous Revenues	\$3,379,198	\$4,975,419	\$4,929,429	\$(45,990)	(0.9)%
Other Financing Sources	\$6,025	\$—	\$—	\$—	—%
Revenue	\$55,598,926	\$62,753,174	\$65,637,525	\$2,884,351	4.6%
Total Revenue	\$55,598,926	\$62,753,174	\$65,637,525	\$2,884,351	4.6%
Net Cost	\$(865,812)	\$1,565,195	\$2,278,299	\$713,104	45.6%
Positions	100.0	100.0	100.0	—	—%

Approved Growth Detail for the Program

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

Real Estate

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,976,415	\$3,575,342	\$3,445,475	\$(129,867)	(3.6)%
Services & Supplies	\$48,240,612	\$50,442,602	\$50,826,585	\$383,983	0.8%
Intrafund Charges	\$3,020,148	\$3,051,362	\$3,100,129	\$48,767	1.6%
Gross Expenditures/Appropriations	\$54,237,175	\$57,069,306	\$57,372,189	\$302,883	0.5%
Other Intrafund Reimbursements	\$(17,087)	\$(17,087)	\$(17,552)	\$(465)	2.7%
Intrafund Reimbursements within Department	\$(2,281,564)	\$(2,281,864)	\$(2,332,354)	\$(50,490)	2.2%
Total Intrafund Reimbursements	\$(2,298,651)	\$(2,298,951)	\$(2,349,906)	\$(50,955)	2.2%
Total Expenditures/Appropriations	\$51,938,524	\$54,770,355	\$55,022,283	\$251,928	0.5%
Charges for Services	\$52,115,602	\$54,691,684	\$54,772,283	\$80,599	0.1%
Miscellaneous Revenues	\$2	\$—	\$—	\$—	—%
Revenue	\$52,115,604	\$54,691,684	\$54,772,283	\$80,599	0.1%
Total Revenue	\$52,115,604	\$54,691,684	\$54,772,283	\$80,599	0.1%
Net Cost	\$(177,080)	\$78,671	\$250,000	\$171,329	217.8%
Positions	21.0	21.0	20.0	(1.0)	(4.8)%

Support Services

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,774,386	\$2,139,475	\$2,155,970	\$16,495	0.8%
Services & Supplies	\$1,429,205	\$1,597,795	\$1,596,958	\$(837)	(0.1)%
Other Charges	\$83,333	\$155,850	\$159,117	\$3,267	2.1%
Equipment	\$70,770	\$250,000	\$250,000	\$—	—%
Intrafund Charges	\$1,071,482	\$1,213,496	\$1,127,830	\$(85,666)	(7.1)%
Cost of Goods Sold	\$3,749,218	\$4,100,000	\$4,100,000	\$—	—%
Gross Expenditures/Appropriations	\$8,178,393	\$9,456,616	\$9,389,875	\$(66,741)	(0.7)%
Other Intrafund Reimbursements	\$(115,007)	\$(179,225)	\$(183,333)	\$(4,108)	2.3%
Intrafund Reimbursements within Department	\$(299,699)	\$(358,699)	\$(395,685)	\$(36,986)	10.3%
Total Intrafund Reimbursements	\$(414,706)	\$(537,924)	\$(579,018)	\$(41,094)	7.6%
Total Expenditures/Appropriations	\$7,763,688	\$8,918,692	\$8,810,857	\$(107,835)	(1.2)%
Charges for Services	\$7,893,104	\$8,891,869	\$8,780,879	\$(110,990)	(1.2)%
Miscellaneous Revenues	\$17,239	\$—	\$—	\$—	—%
Other Financing Sources	\$1,085	\$—	\$—	\$—	—%
Revenue	\$7,911,428	\$8,891,869	\$8,780,879	\$(110,990)	(1.2)%
Total Revenue	\$7,911,428	\$8,891,869	\$8,780,879	\$(110,990)	(1.2)%
Net Cost	\$(147,740)	\$26,823	\$29,978	\$3,155	11.8%
Positions	19.0	19.0	19.0	—	—%

Capital Construction

Budget Unit Functions & Responsibilities

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

- Administration and Planning
- Debt Service
- Projects

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Administration and Planning	\$6,465,109	\$8,645,823	\$10,465,070	\$1,819,247	21.0%
Debt Service	\$1,130,963	\$1,130,964	\$1,131,081	\$117	0.0%
Projects	\$49,393,936	\$164,774,035	\$171,228,492	\$6,454,457	3.9%
Gross Expenditures/Appropriations	\$56,990,009	\$174,550,822	\$182,824,643	\$8,273,821	4.7%
Total Intrafund Reimbursements	\$(5,774,699)	\$(8,517,804)	\$(8,779,322)	\$(261,518)	3.1%
Total Expenditures/Appropriations	\$51,215,309	\$166,033,018	\$174,045,321	\$8,012,303	4.8%
Total Financing Uses	\$51,215,309	\$166,033,018	\$174,045,321	\$8,012,303	4.8%
Revenue	\$55,798,604	\$83,911,731	\$86,935,322	\$3,023,591	3.6%
Total Interfund Reimbursements	\$—	\$—	\$405,418	\$405,418	—%
Total Revenue	\$55,798,604	\$83,911,731	\$87,340,740	\$3,429,009	4.1%
Total Use of Fund Balance	\$82,121,287	\$82,121,287	\$86,704,581	\$4,583,294	5.6%
Total Financing Sources	\$137,919,891	\$166,033,018	\$174,045,321	\$8,012,303	4.8%
Net Cost	\$(86,704,582)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$19,176,889	\$49,442,318	\$54,945,882	\$5,503,564	11.1%
Other Charges	\$10,725,000	\$13,920,677	\$3,195,677	\$(10,725,000)	(77.0)%
Improvements	\$20,182,457	\$101,539,059	\$114,772,681	\$13,233,622	13.0%
Interfund Charges	\$1,130,963	\$1,130,964	\$1,131,081	\$117	0.0%
Intrafund Charges	\$5,774,699	\$8,517,804	\$8,779,322	\$261,518	3.1%
Gross Expenditures/Appropriations	\$56,990,009	\$174,550,822	\$182,824,643	\$8,273,821	4.7%
Intrafund Reimbursements within Department	\$(5,774,699)	\$(8,517,804)	\$(8,779,322)	\$(261,518)	3.1%
Total Intrafund Reimbursements	\$(5,774,699)	\$(8,517,804)	\$(8,779,322)	\$(261,518)	3.1%
Total Expenditures/Appropriations	\$51,215,309	\$166,033,018	\$174,045,321	\$8,012,303	4.8%
Total Financing Uses	\$51,215,309	\$166,033,018	\$174,045,321	\$8,012,303	4.8%
Fines, Forfeitures & Penalties	\$1,909,725	\$1,650,000	\$1,850,000	\$200,000	12.1%
Revenue from Use Of Money & Property	\$3,667,166	\$194,367	\$194,367	\$—	—%
Intergovernmental Revenues	\$21,791,448	\$46,877,760	\$34,917,579	\$(11,960,181)	(25.5)%
Charges for Services	\$28,234,806	\$35,189,604	\$49,973,376	\$14,783,772	42.0%
Miscellaneous Revenues	\$195,459	\$—	\$—	\$—	—%
Revenue	\$55,798,604	\$83,911,731	\$86,935,322	\$3,023,591	3.6%
Other Interfund Reimbursements	\$—	\$—	\$405,418	\$405,418	—%
Total Interfund Reimbursements	\$—	\$—	\$405,418	\$405,418	—%
Total Revenue	\$55,798,604	\$83,911,731	\$87,340,740	\$3,429,009	4.1%
Fund Balance	\$82,121,287	\$82,121,287	\$86,704,581	\$4,583,294	5.6%
Total Use of Fund Balance	\$82,121,287	\$82,121,287	\$86,704,581	\$4,583,294	5.6%
Total Financing Sources	\$137,919,891	\$166,033,018	\$174,045,321	\$8,012,303	4.8%
Net Cost	\$(86,704,582)	\$—	\$—	\$—	—%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Planning	195,908	(195,908)	—	—	—
Projects	529,000	—	529,000	—	—

SUPPLEMENTAL INFORMATION
Capital Construction Fund – Budget Unit 3100000
Fiscal Year 2025-26 Adopted 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 Adopted 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 approved 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 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		Adopted Budget	
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
NA	American Rescue Plan Act (ARPA) pass through costs for subrecipient capital projects.	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	-
Capital Construction Total		\$ 19,564,872	-
NA	Bradshaw Miscellaneous Projects	25,000	-
NA	Bradshaw Parking Lot Maintenance	145,398	-
P000150	Building #4 McClellan - Replace Roof	-	450,000
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
P637745	Fleet Services Equipment Shop - Replace The HVAC Modular Equipment Controller	-	242,232
P692335	Voter Registration and Elections/Sheriff Office - Large Warehouse New Secured Area	-	100,000
P837793	Watt Avenue Safe Stay - Exterior Emergency Sleeping Cabins and Facility Interior	-	28,218,593
P841655	Water Resources Warehouse - Replace Roof	-	421,876
P893331	Branch Center Complex - Fleet Electrification Project	-	1,019,711
P968626	Fleet Services Equipment Shop - Secure South County Corp Yard	-	2,252,565
Bradshaw Complex Total		\$ 170,398	\$ 33,005,435
NA	Downtown Miscellaneous Repairs	25,000	-
NA	Downtown Sidewalk Repairs	10,000	-
P000151	Central Plant - Repair Cooling Towers	-	500,000
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
P032542	New Administration Center - Replace System Furniture	-	450,000
P092049	Old Administration Building - Climate Control System Upgrade	-	247,511
P120590	New Administration Center - Water Filling Stations	-	609,757
P126985	New Administration Center - Central Plant - Hot Water Return Pipe Leak.	-	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
P275329	Old Administration Building - Americans with Disabilities Act - Public Interior	-	819,839
P377849	Old Administration Building - Elevator Assessment and Refurbish Scope and Estimate	-	250,000
P386447	Admin North A St. - Painting Exterior Stucco.	-	75,000
P593571	New Administration Center - Renovate Common Area and Office	-	73,670
P612606	New Administration Center - Redesign The South Plaza Area	-	2,485,745
P744679	County Garage - Install Electric Vehicle Chargers	-	379,190
P763266	New Parking Garage - EV Charger Expansion Readiness	-	547,944
P863912	Mental Health North A St. - Americans with Disabilities Act - Public Path of Travel	-	64,559
P864090	New Parking Garage - Elevator Assessment and Refurbish Scope and Estimate	-	250,000
P975153	New Parking Garage - Americans with Disabilities Act - Public Path of Travel	-	97,085
P981588	Central Plant - Climate Control System Upgrade	-	511,000
P992053	New Administration Center - Refurbish Elevators	-	542,218
Administration Center Total		\$ 35,000	\$ 12,749,692
NA	Administration, Planning, and overhead supporting the Capital Construction Fund	3,796,804	-
Preliminary Planning and Administration Total		\$ 3,796,804	\$ -
P878628	John M. Price District Attorney Building - Elevator Assessment and Refurbish Scope and Estimate	-	250,000
901 G Street Building Total		\$ -	\$ 250,000
P690464	Department of Transportation - Americans with Disabilities Act - Public Path of Travel	-	86,992
Maintenance Yard Total		\$ -	\$ 86,992
NA	Administration, Planning, and overhead supporting the Capital Construction Fund	962,601	-
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	-

County Buildings & Capital Construction		Adopted Budget	
CIP		FY 2025-26	FY 2025-26
Project #	Project Name or Budget Item (if not on CIP)	Budget not on CIP	Budget for Projects on CIP
P301661	Safe Stay - Florin - Replace Restroom Trailer	-	112,000
P371596	Safe Stay - Florin - Replace Restroom Trailers	-	998,670
P476591	Office Of Economic Development Sacramento SPLASH Shoppette - Roof Replacement	-	319,305
Misc Alterations & Improvements Total		\$ 5,238,291	\$ 1,429,975
P000210	Office Building #3 - Asbestos Flooring Removal, Carpet Replacement and Minor Remodel	-	1,582,585
Bradshaw Administration Building Total		\$ -	\$ 1,582,585
P667471	Spink Building - Elevator Assessment and Refurbish Scope and Estimate	-	250,000
Spink Building Total		\$ -	\$ 250,000
P327067	Department of Technology Building - Central Plant - Replace Two York Refrigerant 22 Chillers	-	1,000,000
P559510	Department of Technology Building - Relocate Exhaust Fan	-	215,117
P719194	Department of Technology Building - Second Floor Removal of Walls	-	978,276
P884671	Department of Technology Building - Elevator Assessment And Refurbish Scope And Estimate	-	213,927
8th & G Street Building Total		\$ -	\$ 2,407,320
P696355	Animal Care - Clinic Expansion	-	2,167,745
P356899	Animal Care Facility - Americans with Disabilities Act - Public Interior	-	419,835
P783759	Animal Care Facility - Americans with Disabilities Act - Public Path of Travel	-	173,441
Animal Care Facility Total		\$ -	\$ 2,761,021
P000169	General Services Facility - Americans with Disabilities Act Upgrades	-	564,330
General Services Facility Total		\$ -	\$ 564,330
P000148	B. T. Collins Youth Detention Facility - Replace Roof Top Air Handling Units One and Two	-	249,354
P000548	B. T. Collins Youth Detention Facility - Repair Swimming Pool and Replace Filtration Equipment	-	99,217
P074592	B.T. Collins Youth Detention Facility - Americans with Disabilities Act - Public Interior	-	269,647
P123867	B.T. Collins Youth Detention Facility - Housing Unit 4 and Courtyard - Remodel areas to accommodate youth programs	-	394,400
P152092	B. T. Collins Youth Detention Facility - Replace Obsolete HVAC Controllers	-	50,000
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
P991139	B. T. Collins Youth Detention Facility - Wing A - Flood Damage Restoration - First Floor	-	1,338,300
Juvenile Center Total		\$ -	\$ 7,026,099
P391327	Warren E. Thornton Youth Center - Remodel Facility to Accommodate Two Behavior Health Programs	-	21,000,505
Warren E. Thornton Youth Center Total		\$ -	\$ 21,000,505
P000234	Rio Cosumnes Correctional Center - Booking - Replace Roof	-	644,579
P000237	Rio Cosumnes Correctional Center - Christopher Boone Facility - Replace Roof	-	67,494
P000244	Rio Cosumnes Correctional Center - Kitchen - Reconfigure and Replace Kitchen Pot Wash Area	-	272,187
P000245	Rio Cosumnes Correctional Center - Kitchen - Replace Make-Up Air Units	-	851,463
P000246	Rio Cosumnes Correctional Center - Kitchen - Replace Refrigeration Rack	-	677,619
P000251	Rio Cosumnes Correctional Center - Kitchen - Replace Kitchen Steam Boilers	-	1,539,690
P177197	Rio Cosumnes Correctional Center - Add Structures for Firearm Training	-	1,167,650
P191742	Rio Cosumnes Correctional Center - Sandra Larson Facility - Remodel Restroom	-	800,000
P233556	Rio Cosumnes Correctional Center - Repair Roadway Near Weld Shop	-	132,594
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
P372122	Rio Cosumnes Correctional Center - Ramona Wing - Dayroom	-	500,000
P483086	Rio Cosumnes Correctional Center - Construct New Control Rooms	-	500,000
P524569	Rio Cosumnes Correctional Center - A & B Barracks - Replace Intercom	-	380,000
P826512	Rio Cosumnes Correctional Center - Administration - Replace Carpet	-	90,000
P917376	Rio Cosumnes Correctional Center - Replace Potable Water Tank	-	5,604,108

County Buildings & Capital Construction		Adopted Budget	
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
P931755	Rio Cosumnes Correctional Center - New Modular Trailers	-	1,588,480
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
Rio Cosumnes Correctional Center Total		\$ -	\$ 17,755,209
P289627	OB1 - 711 G. Street - Upgrade the C-Cure Security Badging System	-	42,691
Office Building 1 Total		\$ -	\$ 42,691
P000189	Main Jail - Hall of Justice - Replace Walk-In Refrigeration Systems	-	1,960,083
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
P097196	Main Jail - Hall of Justice - Lock Replacement Pilot Project	-	220,784
P411294	Main Jail - Hall of Justice - Elevator Assessment and Refurbish Scope and Estimate	-	250,000
P445173	Main Jail - Hall of Justice - Dental Clinic Upgrades	-	71,557
P489117	Main Jail - Replace Halon System with New Fire Protection System	-	127,705
P506389	Main Jail - Hall of Justice - Psych and Medical - Security Control System	-	954,932
P557375	Main Jail - Hall of Justice - Replace Roll Up Doors	-	335,000
P630627	Main Jail - Hall of Justice - Expand the Acute Psychiatric Unit (APU) and Suicidal Inmate Temporary Housing Unit (SITHU)	-	4,973,292
P678004	Main Jail - Server Room 2W21 Fire Suppression System Conversion	-	118,805
P989536	Main Jail - Hall of Justice - Leak Detection and Upgrade Pipe Chases	-	244,372
Hall of Justice Total		\$ -	\$ 9,814,609
P081296	Sheriff's North East Sub Station - Repave Parking Lot	-	492,229
P238491	Sheriff's North East Sub Station - Install Fire Alarm Panel	-	190,000
North Area Substation Total			\$ 682,229
P525005	Sheriff's South Sub Station - Americans with Disabilities Act - Public Path of Travel	-	106,648
P612734	Sheriff's South Sub Station - Replace 25-Ton Outdoor Condensing Unit	-	50,000
South Area Substation Total			\$ 156,648
P000556	Coroner/Crime Laboratory - Replace Cooling Towers	-	1,899,274
P182751	Coroner/Crime Laboratory - Refurbish Existing Walk In Coolers and Freezers	-	60,779
P227384	Coroner/Crime Laboratory - Replace Chiller #3	-	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
Coroner/Crime Laboratory Total		\$ -	\$ 2,868,488
P067347	Mental Health Center - Recoat/Restore Roof	-	2,023,961
P823031	Mental Health Center - Suite 300 - Americans with Disabilities Act - Public Path of Travel	-	252,853
P995038	Mental Health Center - Replace Two 500MbH Boilers	-	25,000
Sacramento Mental Health Facility Total		\$ -	\$ 2,301,814
P000225	Paul F. Hom M.D. Primary Care Facility - Repair Fireproofing in Ceiling	-	300,000
Primary Care Center Total		\$ -	\$ 300,000
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
Ecology Lane Total		\$ -	\$ 811,181
County Buildings & Capital Construction Total		\$ 29,936,446	\$ 117,846,823

Libraries		Adopted Budget	
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
NA	Available appropriations to apply to capital improvement projects not yet identified as project numbers on the CIP.	823,764	-
P255309	Rancho Cordova Library – Emergency Lighting System	-	54,289
P543936	Arcade Library – Americans with Disabilities Act Upgrades – Public Path of Travel	-	224,720
P567602	Rancho Cordova Library – Repair Parking Lot	-	500,000
P612301	Sylvan Oaks Library – Americans with Disabilities Act Upgrades – Public Path of Travel	-	100,000
P633933	Antelope Library – Americans with Disabilities Act Upgrades – Staff Interior	-	125,000
P000325	Arden Dimick Library – Americans with Disabilities Act Public Path of Travel	-	499,889
P891458	Southgate Library - Pavement Repair-Replacement	-	150,000
County Libraries - CCF Total		\$ 823,764	\$ 1,653,898
P362128	Arden Dimick Library – Americans with Disabilities Act Upgrades – Public Interior	-	245,000
P422597	Arden Dimick Library - Replace One 25-Ton Air Handler	-	782,069
Arden Dimick Library Grants Total		\$ -	\$ 1,027,069
P000328	Carmichael Library – Americans with Disabilities Act Upgrades	-	479,219
P605822	Carmichael Library – Americans with Disabilities Act Upgrades – Public Interior	-	353,237
P098925	Carmichael Library - Replace 10-Ton HVAC Split Systems	-	1,505,073
Carmichael Library Grant Total		\$ -	\$ 2,337,529
P410075	Antelope Library – Americans with Disabilities Act Upgrades – Public Interior	-	127,341
P442821	No. Highlands Library - Replace Package AC Units	-	941,413
North Highland Library Grants Total		\$ -	\$ 1,068,754
P718031	Southgate Library – Americans with Disabilities Act Upgrades – Public Interior	-	708,584
Southgate Library Grants Total		\$ -	\$ 708,584
P362425	Sylvan Oaks Library – Americans with Disabilities Act Upgrades – Public Interior	-	179,511
Sylvan Oaks Library Grant Total		\$ -	\$ 179,511
P235024	Walnut Grove Library -Modify or replace HVAC to accommodate MERV13 filtration	-	512,323
Walnut Grove Library Grant Total		\$ -	\$ 512,323
Libraries Total		\$ 823,764	\$ 7,487,668

Mather Community Campus		Adopted Budget	
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
NA	Available appropriations to apply to capital improvement projects not yet identified as project numbers on the CIP (pending master plan).	13,227,293	-
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
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
P393922	Mather Community Campus – Building 1706 – New Roof and Install Fall protection	-	319,588
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
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
P819380	Mather Community Campus – Kitchen Building 1705 – Replace Heating Boiler	-	500,000
P836164	Mather Community Campus – Building 1706 – Replace Heating Boiler	-	310,000
P866065	Mather Community Campus – Building 1705 – Replace Chiller	-	300,000
P875185	Mather Community Campus – Building 1708 – Replace Domestic Water Heater	-	230,000
P971656	Mather Community Campus – Building 1703 - Install Addressable Fire Alarm System	-	495,710
Mather Community Campus - CCF Total		\$ 13,227,293	\$ 4,723,327
Mather community Campus Total		\$ 13,227,293	\$ 4,723,327
Grand Total		\$ 43,987,503	\$ 130,057,818
Total Financing Uses			\$ 174,045,321

Administration and Planning

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$5,686,201	\$7,923,609	\$9,535,588	\$1,611,979	20.3%
Improvements	\$778,907	\$722,214	\$929,482	\$207,268	28.7%
Gross Expenditures/Appropriations	\$6,465,109	\$8,645,823	\$10,465,070	\$1,819,247	21.0%
Intrafund Reimbursements within Department	\$(5,493,736)	\$(8,236,840)	\$(8,498,241)	\$(261,401)	3.2%
Total Intrafund Reimbursements	\$(5,493,736)	\$(8,236,840)	\$(8,498,241)	\$(261,401)	3.2%
Total Expenditures/Appropriations	\$971,373	\$408,983	\$1,966,829	\$1,557,846	380.9%
Total Financing Uses	\$971,373	\$408,983	\$1,966,829	\$1,557,846	380.9%
Revenue from Use Of Money & Property	\$55,169	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$798,926	\$131,436	\$1,242,106	\$1,110,670	845.0%
Charges for Services	\$292,813	\$277,547	\$319,305	\$41,758	15.0%
Miscellaneous Revenues	\$(63,065)	\$—	\$—	\$—	—%
Revenue	\$1,083,843	\$408,983	\$1,561,411	\$1,152,428	281.8%
Other Interfund Reimbursements	\$—	\$—	\$405,418	\$405,418	—%
Total Interfund Reimbursements	\$—	\$—	\$405,418	\$405,418	—%
Total Revenue	\$1,083,843	\$408,983	\$1,966,829	\$1,557,846	380.9%
Total Financing Sources	\$1,083,843	\$408,983	\$1,966,829	\$1,557,846	380.9%
Net Cost	\$(112,470)	\$—	\$—	\$—	—%

Approved Growth Detail for the Program

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

Debt Service

Program Overview

Debt Service provides bond and loan payments on buildings within the County.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$1,130,963	\$1,130,964	\$1,131,081	\$117	0.0%
Gross Expenditures/Appropriations	\$1,130,963	\$1,130,964	\$1,131,081	\$117	0.0%
Intrafund Reimbursements within Department	\$(280,963)	\$(280,964)	\$(281,081)	\$(117)	0.0%
Total Intrafund Reimbursements	\$(280,963)	\$(280,964)	\$(281,081)	\$(117)	0.0%
Total Expenditures/Appropriations	\$850,000	\$850,000	\$850,000	\$—	—%
Total Financing Uses	\$850,000	\$850,000	\$850,000	\$—	—%
Fines, Forfeitures & Penalties	\$880,341	\$850,000	\$850,000	\$—	—%
Revenue	\$880,341	\$850,000	\$850,000	\$—	—%
Total Revenue	\$880,341	\$850,000	\$850,000	\$—	—%
Total Financing Sources	\$880,341	\$850,000	\$850,000	\$—	—%
Net Cost	\$(30,341)	\$—	\$—	\$—	—%

Projects

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$13,490,688	\$41,518,709	\$45,410,294	\$3,891,585	9.4%
Other Charges	\$10,725,000	\$13,920,677	\$3,195,677	\$(10,725,000)	(77.0)%
Improvements	\$19,403,549	\$100,816,845	\$113,843,199	\$13,026,354	12.9%
Intrafund Charges	\$5,774,699	\$8,517,804	\$8,779,322	\$261,518	3.1%
Gross Expenditures/Appropriations	\$49,393,936	\$164,774,035	\$171,228,492	\$6,454,457	3.9%
Total Expenditures/Appropriations	\$49,393,936	\$164,774,035	\$171,228,492	\$6,454,457	3.9%
Total Financing Uses	\$49,393,936	\$164,774,035	\$171,228,492	\$6,454,457	3.9%
Fines, Forfeitures & Penalties	\$1,029,383	\$800,000	\$1,000,000	\$200,000	25.0%
Revenue from Use Of Money & Property	\$3,611,997	\$194,367	\$194,367	\$—	—%
Intergovernmental Revenues	\$20,992,522	\$46,746,324	\$33,675,473	\$(13,070,851)	(28.0)%
Charges for Services	\$27,941,993	\$34,912,057	\$49,654,071	\$14,742,014	42.2%
Miscellaneous Revenues	\$258,524	\$—	\$—	\$—	—%
Revenue	\$53,834,420	\$82,652,748	\$84,523,911	\$1,871,163	2.3%
Total Revenue	\$53,834,420	\$82,652,748	\$84,523,911	\$1,871,163	2.3%
Fund Balance	\$82,121,287	\$82,121,287	\$86,704,581	\$4,583,294	5.6%
Total Use of Fund Balance	\$82,121,287	\$82,121,287	\$86,704,581	\$4,583,294	5.6%
Total Financing Sources	\$135,955,707	\$164,774,035	\$171,228,492	\$6,454,457	3.9%
Net Cost	\$(86,561,771)	\$—	\$—	\$—	—%

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

Fixed Assets-Heavy Equipment

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Capital Outlay - Heavy Equipment	\$2,741,259	\$11,673,281	\$13,740,836	\$2,067,555	17.7%
Gross Expenditures/Appropriations	\$2,741,259	\$11,673,281	\$13,740,836	\$2,067,555	17.7%
Total Intrafund Reimbursements	\$(178,716)	\$—	\$(181,884)	\$(181,884)	—%
Total Expenditures/Appropriations	\$2,562,543	\$11,673,281	\$13,558,952	\$1,885,671	16.2%
Revenue	\$4,477,858	\$5,189,211	\$6,209,172	\$1,019,961	19.7%
Total Revenue	\$4,477,858	\$5,189,211	\$6,209,172	\$1,019,961	19.7%
Net Cost	\$(1,915,315)	\$6,484,070	\$7,349,780	\$865,710	13.4%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$114,282	\$42,000	\$42,000	\$—	—%
Equipment	\$2,626,977	\$11,631,281	\$13,698,836	\$2,067,555	17.8%
Gross Expenditures/Appropriations	\$2,741,259	\$11,673,281	\$13,740,836	\$2,067,555	17.7%
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	\$13,558,952	\$1,885,671	16.2%
Charges for Services	\$3,682,348	\$3,916,629	\$3,914,235	\$(2,394)	(0.1)%
Miscellaneous Revenues	\$329,844	\$972,582	\$1,994,937	\$1,022,355	105.1%
Other Financing Sources	\$465,667	\$300,000	\$300,000	\$—	—%
Revenue	\$4,477,858	\$5,189,211	\$6,209,172	\$1,019,961	19.7%
Total Revenue	\$4,477,858	\$5,189,211	\$6,209,172	\$1,019,961	19.7%
Net Cost	\$(1,915,315)	\$6,484,070	\$7,349,780	\$865,710	13.4%

**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 Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Capital Outlay - Automotive Equipment	\$14,297,233	\$21,701,152	\$12,195,346	\$(9,505,806)	(43.8)%
Gross Expenditures/Appropriations	\$14,297,233	\$21,701,152	\$12,195,346	\$(9,505,806)	(43.8)%
Total Expenditures/Appropriations	\$14,297,233	\$21,701,152	\$12,195,346	\$(9,505,806)	(43.8)%
Revenue	\$5,021,702	\$4,456,660	\$1,746,201	\$(2,710,459)	(60.8)%
Total Revenue	\$5,021,702	\$4,456,660	\$1,746,201	\$(2,710,459)	(60.8)%
Net Cost	\$9,275,531	\$17,244,492	\$10,449,145	\$(6,795,347)	(39.4)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$—	\$188,928	\$188,928	\$—	—%
Equipment	\$14,297,233	\$21,512,224	\$12,006,418	\$(9,505,806)	(44.2)%
Gross Expenditures/Appropriations	\$14,297,233	\$21,701,152	\$12,195,346	\$(9,505,806)	(43.8)%
Total Expenditures/Appropriations	\$14,297,233	\$21,701,152	\$12,195,346	\$(9,505,806)	(43.8)%
Charges for Services	\$912,874	\$1,691,000	\$791,000	\$(900,000)	(53.2)%
Miscellaneous Revenues	\$2,751,269	\$2,265,660	\$455,201	\$(1,810,459)	(79.9)%
Other Financing Sources	\$1,357,559	\$500,000	\$500,000	\$—	—%
Revenue	\$5,021,702	\$4,456,660	\$1,746,201	\$(2,710,459)	(60.8)%
Total Revenue	\$5,021,702	\$4,456,660	\$1,746,201	\$(2,710,459)	(60.8)%
Net Cost	\$9,275,531	\$17,244,492	\$10,449,145	\$(6,795,347)	(39.4)%

**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 Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Parking Enterprise	\$2,848,127	\$4,140,446	\$4,918,341	\$777,895	18.8%
Gross Expenditures/Appropriations	\$2,848,127	\$4,140,446	\$4,918,341	\$777,895	18.8%
Total Expenditures/Appropriations	\$2,848,127	\$4,140,446	\$4,918,341	\$777,895	18.8%
Revenue	\$2,995,939	\$2,881,464	\$2,926,606	\$45,142	1.6%
Total Revenue	\$2,995,939	\$2,881,464	\$2,926,606	\$45,142	1.6%
Net Cost	\$(147,812)	\$1,258,982	\$1,991,735	\$732,753	58.2%
Positions	5.0	5.0	5.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$455,666	\$515,739	\$543,208	\$27,469	5.3%
Services & Supplies	\$2,094,082	\$3,264,330	\$3,994,796	\$730,466	22.4%
Other Charges	\$298,379	\$360,377	\$380,337	\$19,960	5.5%
Gross Expenditures/Appropriations	\$2,848,127	\$4,140,446	\$4,918,341	\$777,895	18.8%
Total Expenditures/Appropriations	\$2,848,127	\$4,140,446	\$4,918,341	\$777,895	18.8%
Revenue from Use Of Money & Property	\$2,152,729	\$1,936,795	\$1,936,795	\$—	—%
Charges for Services	\$647,845	\$749,009	\$794,151	\$45,142	6.0%
Miscellaneous Revenues	\$195,364	\$195,660	\$195,660	\$—	—%
Revenue	\$2,995,939	\$2,881,464	\$2,926,606	\$45,142	1.6%
Total Revenue	\$2,995,939	\$2,881,464	\$2,926,606	\$45,142	1.6%
Net Cost	\$(147,812)	\$1,258,982	\$1,991,735	\$732,753	58.2%
Positions	5.0	5.0	5.0	—	—%

Personnel Services

Budget Unit Functions & Responsibilities

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

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Administration	\$2,196,854	\$2,495,643	\$2,568,953	\$73,310	2.9%
Benefits	\$3,705,650	\$3,456,629	\$3,575,917	\$119,288	3.5%
County Safety Office	\$2,011,420	\$2,467,349	\$2,339,114	\$(128,235)	(5.2)%
Department Services	\$18,702,694	\$18,413,647	\$18,648,163	\$234,516	1.3%
Disability Compliance	\$678,763	\$657,047	\$678,806	\$21,759	3.3%
Employment Services	\$9,782,033	\$10,659,554	\$10,121,517	\$(538,037)	(5.0)%
Equal Employment Opportunity	\$374,303	\$439,919	\$436,030	\$(3,889)	(0.9)%
Labor Relations	\$1,716,173	\$2,039,698	\$1,795,996	\$(243,702)	(11.9)%
Liability/Property Insurance Personnel	\$1,186,613	\$1,306,893	\$1,358,100	\$51,207	3.9%
Training & Organization Development	\$2,209,214	\$2,375,356	\$3,021,014	\$645,658	27.2%
Workers' Compensation Personnel	\$5,080,856	\$5,021,056	\$5,485,455	\$464,399	9.2%
Gross Expenditures/Appropriations	\$47,644,573	\$49,332,791	\$50,029,065	\$696,274	1.4%
Total Intrafund Reimbursements	\$(26,743,296)	\$(27,810,329)	\$(30,510,757)	\$(2,700,428)	9.7%
Total Expenditures/Appropriations	\$20,901,277	\$21,522,462	\$19,518,308	\$(2,004,154)	(9.3)%
Revenue	\$20,899,409	\$21,500,462	\$19,518,308	\$(1,982,154)	(9.2)%
Total Revenue	\$20,899,409	\$21,500,462	\$19,518,308	\$(1,982,154)	(9.2)%
Net Cost	\$1,868	\$22,000	\$—	\$(22,000)	(100.0)%
Positions	225.0	225.0	221.0	(4.0)	(1.8)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$36,065,717	\$36,695,025	\$37,182,075	\$487,050	1.3%
Services & Supplies	\$6,244,327	\$7,397,916	\$7,186,962	\$(210,954)	(2.9)%
Equipment	\$17,568	\$—	\$—	\$—	—%
Intrafund Charges	\$5,316,962	\$5,239,850	\$5,660,028	\$420,178	8.0%
Gross Expenditures/Appropriations	\$47,644,573	\$49,332,791	\$50,029,065	\$696,274	1.4%
Other Intrafund Reimbursements	\$(26,743,296)	\$(27,810,329)	\$(30,510,757)	\$(2,700,428)	9.7%
Total Intrafund Reimbursements	\$(26,743,296)	\$(27,810,329)	\$(30,510,757)	\$(2,700,428)	9.7%
Total Expenditures/Appropriations	\$20,901,277	\$21,522,462	\$19,518,308	\$(2,004,154)	(9.3)%
Fines, Forfeitures & Penalties	\$425,504	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$(3,974)	\$—	\$—	\$—	—%
Charges for Services	\$20,475,989	\$21,500,462	\$19,518,308	\$(1,982,154)	(9.2)%
Miscellaneous Revenues	\$1,890	\$—	\$—	\$—	—%
Revenue	\$20,899,409	\$21,500,462	\$19,518,308	\$(1,982,154)	(9.2)%
Total Revenue	\$20,899,409	\$21,500,462	\$19,518,308	\$(1,982,154)	(9.2)%
Net Cost	\$1,868	\$22,000	\$—	\$(22,000)	(100.0)%
Positions	225.0	225.0	221.0	(4.0)	(1.8)%

Summary of Approved Growth by Program

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

Summary of Approved Reductions by Program

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

Administration

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,309,466	\$1,232,358	\$1,436,724	\$204,366	16.6%
Services & Supplies	\$122,280	\$558,189	\$389,570	\$(168,619)	(30.2)%
Intrafund Charges	\$765,108	\$705,096	\$742,659	\$37,563	5.3%
Gross Expenditures/Appropriations	\$2,196,854	\$2,495,643	\$2,568,953	\$73,310	2.9%
Other Intrafund Reimbursements	\$(1,781,573)	\$(1,997,175)	\$(2,068,606)	\$(71,431)	3.6%
Total Intrafund Reimbursements	\$(1,781,573)	\$(1,997,175)	\$(2,068,606)	\$(71,431)	3.6%
Total Expenditures/Appropriations	\$415,281	\$498,468	\$500,347	\$1,879	0.4%
Charges for Services	\$414,781	\$498,536	\$500,347	\$1,811	0.4%
Miscellaneous Revenues	\$440	\$—	\$—	\$—	—%
Revenue	\$415,221	\$498,536	\$500,347	\$1,811	0.4%
Total Revenue	\$415,221	\$498,536	\$500,347	\$1,811	0.4%
Net Cost	\$60	\$(68)	\$—	\$68	(100.0)%
Positions	6.0	6.0	7.0	1.0	16.7%

Approved Growth Detail for the Program

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

Benefits

Program Overview

Benefits manages contracts and administers employee benefits programs including employee and retiree health and dental plans, the Consolidated Omnibus Budget Reconciliation Act, the Dependent Care Assistance Program, the Employee Assistance Program, the Internal Revenue Service Section 125 Cafeteria Plan, Employee Life Insurance, the Family Medical Leave Act, the Omnibus Budget Reconciliation Act, the Taxable Equity Financial Responsibility Act, Deferred Compensation (Internal Revenue Code section 457), and 401(a).

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,869,774	\$1,716,673	\$1,823,498	\$106,825	6.2%
Services & Supplies	\$1,139,896	\$1,070,215	\$1,067,354	\$(2,861)	(0.3)%
Intrafund Charges	\$695,981	\$669,741	\$685,065	\$15,324	2.3%
Gross Expenditures/Appropriations	\$3,705,650	\$3,456,629	\$3,575,917	\$119,288	3.5%
Other Intrafund Reimbursements	\$(1,980,888)	\$(1,932,018)	\$(2,088,157)	\$(156,139)	8.1%
Total Intrafund Reimbursements	\$(1,980,888)	\$(1,932,018)	\$(2,088,157)	\$(156,139)	8.1%
Total Expenditures/Appropriations	\$1,724,762	\$1,524,611	\$1,487,760	\$(36,851)	(2.4)%
Fines, Forfeitures & Penalties	\$425,504	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$(3,974)	\$—	\$—	\$—	—%
Charges for Services	\$1,300,773	\$1,502,543	\$1,487,760	\$(14,783)	(1.0)%
Miscellaneous Revenues	\$835	\$—	\$—	\$—	—%
Revenue	\$1,723,139	\$1,502,543	\$1,487,760	\$(14,783)	(1.0)%
Total Revenue	\$1,723,139	\$1,502,543	\$1,487,760	\$(14,783)	(1.0)%
Net Cost	\$1,623	\$22,068	\$—	\$(22,068)	(100.0)%
Positions	13.0	12.0	13.0	1.0	8.3%

County Safety Office

Program Overview

The **County Safety Office** administers the Countywide Safety/Accident Prevention and Industrial Hygiene programs.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,564,816	\$1,998,924	\$1,858,554	\$(140,370)	(7.0)%
Services & Supplies	\$221,458	\$260,833	\$245,188	\$(15,645)	(6.0)%
Equipment	\$17,568	\$—	\$—	\$—	—%
Intrafund Charges	\$207,577	\$207,592	\$235,372	\$27,780	13.4%
Gross Expenditures/Appropriations	\$2,011,420	\$2,467,349	\$2,339,114	\$(128,235)	(5.2)%
Other Intrafund Reimbursements	\$(1,431,448)	\$(1,748,948)	\$(1,760,878)	\$(11,930)	0.7%
Total Intrafund Reimbursements	\$(1,431,448)	\$(1,748,948)	\$(1,760,878)	\$(11,930)	0.7%
Total Expenditures/Appropriations	\$579,972	\$718,401	\$578,236	\$(140,165)	(19.5)%
Charges for Services	\$579,972	\$718,401	\$578,236	\$(140,165)	(19.5)%
Revenue	\$579,972	\$718,401	\$578,236	\$(140,165)	(19.5)%
Total Revenue	\$579,972	\$718,401	\$578,236	\$(140,165)	(19.5)%
Net Cost	\$0	\$—	\$—	\$—	—%
Positions	10.0	10.0	10.0	—	—%

Department Services

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$14,889,329	\$14,422,313	\$14,734,722	\$312,409	2.2%
Services & Supplies	\$1,816,259	\$1,994,259	\$1,823,690	\$(170,569)	(8.6)%
Intrafund Charges	\$1,997,106	\$1,997,075	\$2,089,751	\$92,676	4.6%
Gross Expenditures/Appropriations	\$18,702,694	\$18,413,647	\$18,648,163	\$234,516	1.3%
Other Intrafund Reimbursements	\$(11,416,038)	\$(11,095,417)	\$(12,886,981)	\$(1,791,564)	16.1%
Total Intrafund Reimbursements	\$(11,416,038)	\$(11,095,417)	\$(12,886,981)	\$(1,791,564)	16.1%
Total Expenditures/Appropriations	\$7,286,656	\$7,318,230	\$5,761,182	\$(1,557,048)	(21.3)%
Charges for Services	\$7,286,146	\$7,318,230	\$5,761,182	\$(1,557,048)	(21.3)%
Miscellaneous Revenues	\$510	\$—	\$—	\$—	—%
Revenue	\$7,286,656	\$7,318,230	\$5,761,182	\$(1,557,048)	(21.3)%
Total Revenue	\$7,286,656	\$7,318,230	\$5,761,182	\$(1,557,048)	(21.3)%
Net Cost	\$(0)	\$—	\$—	\$—	—%
Positions	88.0	88.0	86.0	(2.0)	(2.3)%

Approved Reduction Detail for the Program

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

Disability Compliance

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$524,593	\$488,432	\$515,231	\$26,799	5.5%
Services & Supplies	\$82,555	\$97,003	\$92,603	\$(4,400)	(4.5)%
Intrafund Charges	\$71,615	\$71,612	\$70,972	\$(640)	(0.9)%
Gross Expenditures/Appropriations	\$678,763	\$657,047	\$678,806	\$21,759	3.3%
Total Expenditures/Appropriations	\$678,763	\$657,047	\$678,806	\$21,759	3.3%
Charges for Services	\$678,763	\$657,047	\$678,806	\$21,759	3.3%
Revenue	\$678,763	\$657,047	\$678,806	\$21,759	3.3%
Total Revenue	\$678,763	\$657,047	\$678,806	\$21,759	3.3%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	2.0	2.0	2.0	—	—%

Employment Services

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$7,346,492	\$8,330,527	\$7,662,324	\$(668,203)	(8.0)%
Services & Supplies	\$1,429,831	\$1,323,277	\$1,285,424	\$(37,853)	(2.9)%
Intrafund Charges	\$1,005,710	\$1,005,750	\$1,173,769	\$168,019	16.7%
Gross Expenditures/Appropriations	\$9,782,033	\$10,659,554	\$10,121,517	\$(538,037)	(5.0)%
Other Intrafund Reimbursements	\$(7,220,575)	\$(7,769,740)	\$(8,015,993)	\$(246,253)	3.2%
Total Intrafund Reimbursements	\$(7,220,575)	\$(7,769,740)	\$(8,015,993)	\$(246,253)	3.2%
Total Expenditures/Appropriations	\$2,561,459	\$2,889,814	\$2,105,524	\$(784,290)	(27.1)%
Charges for Services	\$2,561,289	\$2,889,814	\$2,105,524	\$(784,290)	(27.1)%
Miscellaneous Revenues	\$105	\$—	\$—	\$—	—%
Revenue	\$2,561,394	\$2,889,814	\$2,105,524	\$(784,290)	(27.1)%
Total Revenue	\$2,561,394	\$2,889,814	\$2,105,524	\$(784,290)	(27.1)%
Net Cost	\$65	\$—	\$—	\$—	—%
Positions	50.0	51.0	46.0	(5.0)	(9.8)%

Approved Reduction Detail for the Program

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

Equal Employment Opportunity

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$307,661	\$347,250	\$342,199	\$(5,051)	(1.5)%
Services & Supplies	\$23,677	\$49,701	\$45,560	\$(4,141)	(8.3)%
Intrafund Charges	\$42,965	\$42,968	\$48,271	\$5,303	12.3%
Gross Expenditures/Appropriations	\$374,303	\$439,919	\$436,030	\$(3,889)	(0.9)%
Total Expenditures/Appropriations	\$374,303	\$439,919	\$436,030	\$(3,889)	(0.9)%
Charges for Services	\$374,303	\$439,919	\$436,030	\$(3,889)	(0.9)%
Revenue	\$374,303	\$439,919	\$436,030	\$(3,889)	(0.9)%
Total Revenue	\$374,303	\$439,919	\$436,030	\$(3,889)	(0.9)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	2.0	2.0	2.0	—	—%

Labor Relations

Program Overview

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

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,187,821	\$1,170,773	\$1,194,496	\$23,723	2.0%
Services & Supplies	\$397,044	\$728,258	\$455,054	\$(273,204)	(37.5)%
Intrafund Charges	\$131,308	\$140,667	\$146,446	\$5,779	4.1%
Gross Expenditures/Appropriations	\$1,716,173	\$2,039,698	\$1,795,996	\$(243,702)	(11.9)%
Other Intrafund Reimbursements	\$(1,270,752)	\$(1,527,311)	\$(1,424,235)	\$103,076	(6.7)%
Total Intrafund Reimbursements	\$(1,270,752)	\$(1,527,311)	\$(1,424,235)	\$103,076	(6.7)%
Total Expenditures/Appropriations	\$445,421	\$512,387	\$371,761	\$(140,626)	(27.4)%
Charges for Services	\$445,421	\$512,387	\$371,761	\$(140,626)	(27.4)%
Revenue	\$445,421	\$512,387	\$371,761	\$(140,626)	(27.4)%
Total Revenue	\$445,421	\$512,387	\$371,761	\$(140,626)	(27.4)%
Net Cost	\$(0)	\$—	\$—	\$—	—%
Positions	5.0	5.0	5.0	—	—%

Liability/Property Insurance Personnel

Program Overview

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

Program Budget by Object

				Change from FY 2024-2025 Adopted Budget	
	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	\$	%
Appropriations by Object					
Salaries & Benefits	\$1,065,045	\$1,117,924	\$1,177,088	\$59,164	5.3%
Services & Supplies	\$72,869	\$140,520	\$124,132	\$(16,388)	(11.7)%
Intrafund Charges	\$48,699	\$48,449	\$56,880	\$8,431	17.4%
Gross Expenditures/Appropriations	\$1,186,613	\$1,306,893	\$1,358,100	\$51,207	3.9%
Total Expenditures/Appropriations	\$1,186,613	\$1,306,893	\$1,358,100	\$51,207	3.9%
Charges for Services	\$1,186,613	\$1,306,893	\$1,358,100	\$51,207	3.9%
Revenue	\$1,186,613	\$1,306,893	\$1,358,100	\$51,207	3.9%
Total Revenue	\$1,186,613	\$1,306,893	\$1,358,100	\$51,207	3.9%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	8.0	8.0	8.0	—	—%

Training & Organization Development

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,391,306	\$1,541,358	\$1,692,393	\$151,035	9.8%
Services & Supplies	\$654,204	\$670,272	\$1,145,300	\$475,028	70.9%
Intrafund Charges	\$163,704	\$163,726	\$183,321	\$19,595	12.0%
Gross Expenditures/Appropriations	\$2,209,214	\$2,375,356	\$3,021,014	\$645,658	27.2%
Other Intrafund Reimbursements	\$(1,642,022)	\$(1,739,720)	\$(2,265,907)	\$(526,187)	30.2%
Total Intrafund Reimbursements	\$(1,642,022)	\$(1,739,720)	\$(2,265,907)	\$(526,187)	30.2%
Total Expenditures/Appropriations	\$567,192	\$635,636	\$755,107	\$119,471	18.8%
Charges for Services	\$567,072	\$635,636	\$755,107	\$119,471	18.8%
Revenue	\$567,072	\$635,636	\$755,107	\$119,471	18.8%
Total Revenue	\$567,072	\$635,636	\$755,107	\$119,471	18.8%
Net Cost	\$120	\$—	\$—	\$—	—%
Positions	9.0	9.0	10.0	1.0	11.1%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS - Add 1.0 Sr. Personnel Analyst - Training & Organizational Development (non-ACP)					
	163,645	—	163,645	—	1.0
Add 1.0 FTE Senior Personnel Analyst position in Training & Organizational Development. This position was previously supporting the Retirement Board and will now be embedded within the Department of Waste Management & Recycling and the Department of Transportation to drive the Departments' cultural alignment initiatives. This request is linked to a Reduction Request for the position supporting the Retirement Board.					

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS - Countywide Customer Service Training - Training & Organizational Development (ACP)					
	130,000	—	130,000	—	—
Ongoing funding for Countywide Customer Service Training Program. The program will have two levels. The first level will be general basic customer service which applies to a broader audience. The second level will have more intermediate/advanced customer service concepts and will be applicable to a smaller audience. Trainings are anticipated to be voluntary (and not mandated for all County staff). Assumed Participation for Level 1 is approximately 2,000 employees per year, and 700 employees per year for Level 2 with each training expected to be two hours virtual instructor led.					
DPS - Mandatory Supervisory Training Program - Training and Organizational Development (ACP)					
	305,000	—	305,000	—	—
Ongoing funding for Mandatory Supervisory Training Program required for all Supervisors and Managers. The assumption is to train all new supervisors and managers (who supervise) first and then train existing supervisors and managers over the next six years (priority to be determined). This includes an estimated 260 new supervisors/managers annually, and approximately 360 current supervisors/managers trained annually. Based on current estimate, there are approximately 2,200 current supervisors and managers who supervise.					

Workers' Compensation Personnel

Program Overview

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

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$4,609,413	\$4,328,493	\$4,744,846	\$416,353	9.6%
Services & Supplies	\$284,255	\$505,389	\$513,087	\$7,698	1.5%
Intrafund Charges	\$187,188	\$187,174	\$227,522	\$40,348	21.6%
Gross Expenditures/Appropriations	\$5,080,856	\$5,021,056	\$5,485,455	\$464,399	9.2%
Total Expenditures/Appropriations	\$5,080,856	\$5,021,056	\$5,485,455	\$464,399	9.2%
Charges for Services	\$5,080,856	\$5,021,056	\$5,485,455	\$464,399	9.2%
Revenue	\$5,080,856	\$5,021,056	\$5,485,455	\$464,399	9.2%
Total Revenue	\$5,080,856	\$5,021,056	\$5,485,455	\$464,399	9.2%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	32.0	32.0	32.0	—	—%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS - Reallocate 1.0 FTE Office Assistant Conf to 1.0 FTE Sr. Office Specialist - Conf - Worker's Compensation (ACP)					
	15,243	—	15,243	—	—
Reallocation of 1.0 FTE Office Assistant 2 (Confidential) position to 1.0 FTE Senior Office Specialist (Confidential) position to address the operational needs of the Worker's Compensation (WC) Program. WC processes are proprietary, detailed, and complex in nature requiring the detail-oriented, technical skills associated with the Senior Office Specialist (Confidential) classification. This classification will support the WC team in four specific complex processes: integration, new claim management, 4850 records and reporting, and Pre-Employment.					

Dental Insurance

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Dental Insurance	\$17,263,328	\$17,800,000	\$17,800,000	\$—	—%
Gross Expenditures/Appropriations	\$17,263,328	\$17,800,000	\$17,800,000	\$—	—%
Total Expenditures/Appropriations	\$17,263,328	\$17,800,000	\$17,800,000	\$—	—%
Revenue	\$17,676,633	\$17,800,000	\$17,800,000	\$—	—%
Total Revenue	\$17,676,633	\$17,800,000	\$17,800,000	\$—	—%
Net Cost	\$(413,305)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$17,263,328	\$17,800,000	\$17,800,000	\$—	—%
Gross Expenditures/Appropriations	\$17,263,328	\$17,800,000	\$17,800,000	\$—	—%
Total Expenditures/Appropriations	\$17,263,328	\$17,800,000	\$17,800,000	\$—	—%
Charges for Services	\$17,676,633	\$17,800,000	\$17,800,000	\$—	—%
Revenue	\$17,676,633	\$17,800,000	\$17,800,000	\$—	—%
Total Revenue	\$17,676,633	\$17,800,000	\$17,800,000	\$—	—%
Net Cost	\$(413,305)	\$—	\$—	\$—	—%

Liability/Property Insurance

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Liability Property	\$47,851,759	\$49,603,637	\$46,064,305	\$(3,539,332)	(7.1)%
Gross Expenditures/Appropriations	\$47,851,759	\$49,603,637	\$46,064,305	\$(3,539,332)	(7.1)%
Total Expenditures/Appropriations	\$47,851,759	\$49,603,637	\$46,064,305	\$(3,539,332)	(7.1)%
Revenue	\$51,702,220	\$51,443,262	\$47,581,602	\$(3,861,660)	(7.5)%
Total Revenue	\$51,702,220	\$51,443,262	\$47,581,602	\$(3,861,660)	(7.5)%
Net Cost	\$(3,850,461)	\$(1,839,625)	\$(1,517,297)	\$322,328	(17.5)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$47,601,804	\$49,327,103	\$45,459,249	\$(3,867,854)	(7.8)%
Other Charges	\$249,955	\$276,534	\$605,056	\$328,522	118.8%
Gross Expenditures/Appropriations	\$47,851,759	\$49,603,637	\$46,064,305	\$(3,539,332)	(7.1)%
Total Expenditures/Appropriations	\$47,851,759	\$49,603,637	\$46,064,305	\$(3,539,332)	(7.1)%
Charges for Services	\$49,029,066	\$48,869,226	\$45,173,205	\$(3,696,021)	(7.6)%
Miscellaneous Revenues	\$2,673,154	\$2,574,036	\$2,408,397	\$(165,639)	(6.4)%
Revenue	\$51,702,220	\$51,443,262	\$47,581,602	\$(3,861,660)	(7.5)%
Total Revenue	\$51,702,220	\$51,443,262	\$47,581,602	\$(3,861,660)	(7.5)%
Net Cost	\$(3,850,461)	\$(1,839,625)	\$(1,517,297)	\$322,328	(17.5)%

Unemployment Insurance

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Unemployment Insurance	\$1,342,648	\$1,385,616	\$1,452,466	\$66,850	4.8%
Gross Expenditures/Appropriations	\$1,342,648	\$1,385,616	\$1,452,466	\$66,850	4.8%
Total Expenditures/Appropriations	\$1,342,648	\$1,385,616	\$1,452,466	\$66,850	4.8%
Net Cost	\$1,342,648	\$1,385,616	\$1,452,466	\$66,850	4.8%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$1,309,055	\$1,345,988	\$1,372,898	\$26,910	2.0%
Other Charges	\$33,593	\$39,628	\$79,568	\$39,940	100.8%
Gross Expenditures/Appropriations	\$1,342,648	\$1,385,616	\$1,452,466	\$66,850	4.8%
Total Expenditures/Appropriations	\$1,342,648	\$1,385,616	\$1,452,466	\$66,850	4.8%
Net Cost	\$1,342,648	\$1,385,616	\$1,452,466	\$66,850	4.8%

Workers Compensation Insurance

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Workers' Compensation	\$32,279,076	\$41,829,864	\$39,077,853	\$(2,752,011)	(6.6)%
Gross Expenditures/Appropriations	\$32,279,076	\$41,829,864	\$39,077,853	\$(2,752,011)	(6.6)%
Total Expenditures/Appropriations	\$32,279,076	\$41,829,864	\$39,077,853	\$(2,752,011)	(6.6)%
Revenue	\$42,069,288	\$42,079,313	\$40,077,853	\$(2,001,460)	(4.8)%
Total Revenue	\$42,069,288	\$42,079,313	\$40,077,853	\$(2,001,460)	(4.8)%
Net Cost	\$(9,790,213)	\$(249,449)	\$(1,000,000)	\$(750,551)	300.9%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$(739)	\$—	\$—	\$—	—%
Services & Supplies	\$31,169,478	\$40,615,138	\$37,573,686	\$(3,041,452)	(7.5)%
Other Charges	\$1,110,337	\$1,214,726	\$1,504,167	\$289,441	23.8%
Gross Expenditures/Appropriations	\$32,279,076	\$41,829,864	\$39,077,853	\$(2,752,011)	(6.6)%
Total Expenditures/Appropriations	\$32,279,076	\$41,829,864	\$39,077,853	\$(2,752,011)	(6.6)%
Charges for Services	\$41,979,313	\$41,979,313	\$39,977,853	\$(2,001,460)	(4.8)%
Miscellaneous Revenues	\$89,976	\$100,000	\$100,000	\$—	—%
Revenue	\$42,069,288	\$42,079,313	\$40,077,853	\$(2,001,460)	(4.8)%
Total Revenue	\$42,069,288	\$42,079,313	\$40,077,853	\$(2,001,460)	(4.8)%
Net Cost	\$(9,790,213)	\$(249,449)	\$(1,000,000)	\$(750,551)	300.9%

Voter Registration And Elections

Budget Unit Functions & Responsibilities

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

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Elections	\$15,555,345	\$17,656,324	\$18,276,626	\$620,302	3.5%
Gross Expenditures/Appropriations	\$15,555,345	\$17,656,324	\$18,276,626	\$620,302	3.5%
Total Expenditures/Appropriations	\$15,555,345	\$17,656,324	\$18,276,626	\$620,302	3.5%
Revenue	\$6,531,601	\$8,526,424	\$3,441,181	\$(5,085,243)	(59.6)%
Total Revenue	\$6,531,601	\$8,526,424	\$3,441,181	\$(5,085,243)	(59.6)%
Net Cost	\$9,023,744	\$9,129,900	\$14,835,445	\$5,705,545	62.5%
Positions	37.0	37.0	37.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$5,818,124	\$6,013,572	\$6,168,379	\$154,807	2.6%
Services & Supplies	\$9,202,727	\$10,190,351	\$11,392,430	\$1,202,079	11.8%
Equipment	\$58,413	\$935,592	\$200,000	\$(735,592)	(78.6)%
Interfund Charges	\$297,677	\$297,677	\$297,806	\$129	0.0%
Intrafund Charges	\$178,404	\$219,132	\$218,011	\$(1,121)	(0.5)%
Gross Expenditures/Appropriations	\$15,555,345	\$17,656,324	\$18,276,626	\$620,302	3.5%
Total Expenditures/Appropriations	\$15,555,345	\$17,656,324	\$18,276,626	\$620,302	3.5%
Intergovernmental Revenues	\$2,106,465	\$5,522,000	\$1,927,526	\$(3,594,474)	(65.1)%
Charges for Services	\$4,412,447	\$2,999,374	\$1,508,605	\$(1,490,769)	(49.7)%
Miscellaneous Revenues	\$12,670	\$5,050	\$5,050	\$—	—%
Other Financing Sources	\$20	\$—	\$—	\$—	—%
Revenue	\$6,531,601	\$8,526,424	\$3,441,181	\$(5,085,243)	(59.6)%
Total Revenue	\$6,531,601	\$8,526,424	\$3,441,181	\$(5,085,243)	(59.6)%
Net Cost	\$9,023,744	\$9,129,900	\$14,835,445	\$5,705,545	62.5%
Positions	37.0	37.0	37.0	—	—%

Community Services

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The Community Services Agency departments provide:

- A wide variety of services to enhance the health, enjoyment and quality of life for the residents of Sacramento County;
- Utility, infrastructure and construction management services to other governmental agencies as well as to the residents of the Unincorporated Area of the County; and
- Operations and management of the County's airport system that serves the greater Sacramento region.

Community Services includes the following departments:

Agricultural Commissioner/Sealer of Weights and Measures/Wildlife Services delivers a variety of services and regulatory programs including plant quarantine and pest exclusion, pest detection, pest management, and pesticide use enforcement. The Sealer regulates commercial weighing and measuring devices such as grocery scales, gas pumps, truck scales, and ensuring that full measure is provided in all packaged goods and through automatic checkout devices. Wildlife Services is a cooperative program with the United States Department of Agriculture and Sacramento County and provides for the control of non-domestic animals such as skunks, opossums, raccoons, beavers, coyotes and birds that pose a threat to human health or safety or cause damage to property or livestock.

Airport Enterprise/Capital Outlay plans, develops, operates and maintains four public use airport facilities in Sacramento County (Airport System). The Airport System is comprised of Sacramento International Airport (a commercial air carrier facility), Mather Airport (a cargo and general aviation facility), Executive Airport (a general aviation facility) and Franklin Field (a general aviation facility).

Animal Care Services operates the County Animal Shelter, issues dog and cat licenses, offers animal adoption services, provides field services, conducts low-cost rabies vaccination clinics, and notifies owners of impounded licensed animals and provides for redemption by owners.

Community Development provides a variety of services including but not limited to the review of development activity to ensure compliance with laws and codes. The Department helps ensure that new projects compliment the quality of life in the County. Divisions within the Department include Administrative

Services, Building Permits and Inspection, Code Enforcement, Construction Management, County Engineering, and Planning and Environmental Review.

Economic Development is responsible for economic development matters within the County including the operation of the County's Business Environmental Resource Center, and activities related to the redevelopment of the former McClellan and Mather Air Force Bases.

Regional Parks manages properties of the Regional Parks and Open Space system; educates the public about the use of leisure time activities and the cultural and natural history of the County; provides recreational activities to the general public and special populations of regional significance; manages three championship golf courses (Ancil Hoffman, Cherry Island and Mather); and oversees the long-term lease of Campus Commons Golf Course.

Transportation provides road maintenance and improvement services in the Unincorporated Area of the County. The department has three broad areas of responsibility including planning programs and design; pavement, bridge, roadside and landscape maintenance; and traffic operations.

Waste Management and Recycling provides for the development, operations and maintenance of the county's solid waste management system. The services provided to all single family, duplex and some multiple family dwellings in the Unincorporated Area of the County include residential refuse collection, curbside collection of recyclables, and green waste collection. The department operates and maintains the county landfill, two transfer stations, and manages the operation of the landfill gas to energy facility.

Water Resources maintains the county storm drainage collection and potable water distribution systems and manages the operating divisions within Water Resources and its attendant districts. The department's purpose is to protect, maintain, and enhance public health, safety and general welfare in the areas of drainage, flood control and provision of fresh water.

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	3210000	Agricultural Comm-Sealer Of Wts & Meas	\$5,956,093	\$5,956,093	\$1,638,472	25.0
001A	3220000	Animal Care Services	\$22,133,428	\$15,569,830	\$13,156,017	66.0
001A	5720000	Community Development	\$33,256,888	\$31,868,486	\$12,495,915	139.8
001A	3310000	Cooperative Extension	\$626,379	\$626,379	\$626,379	—
001A	6400000	Regional Parks	\$31,850,121	\$29,575,719	\$17,880,359	119.0
001A	3260000	Wildlife Services	\$183,047	\$183,047	\$165,951	—
General Fund Total			\$94,005,956	\$83,779,554	\$45,963,093	349.8
001R	3220800	Animal Care-Restricted Revenues	\$746,371	\$746,371	\$—	—
001R	6410000	Parks-Restricted Revenues	\$2,124,656	\$2,124,656	\$—	—
002A	6460000	Fish And Game Propagation	\$4,956	\$4,956	\$—	—
005A	2900000	Roads	\$325,872,814	\$325,872,814	\$—	—
005B	2960000	Department of Transportation	\$89,542,844	\$79,214,953	\$—	257.1
006A	6570000	Park Construction	\$25,310,809	\$25,310,809	\$—	—
018A	6470000	Golf	\$13,891,117	\$13,891,117	\$—	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
020A	3870000	Economic Development	\$55,782,414	\$48,166,642	\$—	16.0
021A	2150000	Building Inspection	\$25,410,700	\$25,410,700	\$—	—
021E	2151000	Development and Code Services	\$82,214,618	\$79,452,388	\$—	277.0
023A	3830000	Affordability Fee	\$7,368,620	\$7,368,620	\$—	—
025A	2910000	SCTDF Capital Fund	\$49,568,458	\$49,568,458	\$—	—
026A	2140000	Transportation-Sales Tax	\$137,880,770	\$137,880,770	\$—	—
028A	2800000	Connector Joint Powers Authority	\$807,391	\$807,391	\$—	3.0
029G	0290007	South Sacramento Conservation Agency Admin	\$260,777	\$260,777	\$—	1.0
041A	3400000	Airport System	\$650,021,018	\$650,021,018	\$43,419,176	373.0
043A	3480000	Airport-Cap Outlay	\$517,586,776	\$517,586,776	\$116,347,718	—
050A	2240000	Solid Waste Commercial Program	\$4,221,929	\$4,221,929	\$—	—
051A	2200000	Solid Waste Enterprise	\$314,577,631	\$198,014,148	\$29,899,884	338.0
068A	2930000	Rural Transit Program	\$3,316,156	\$3,316,156	\$130,737	—
137A	1370000	Gold River Station #7 Landscape CFD	\$100,538	\$100,538	\$—	—
141A	1410000	Sacramento County LM CFD 2004-2	\$550,410	\$550,410	\$—	—
229A	2290000	Natomas Fire District	\$5,018,607	\$5,018,607	\$—	—
253A	2530000	CSA No. 1	\$3,337,991	\$3,337,991	\$—	—
315A	2810000	Water Agency Zone 11 - Drainage Infrastructure	\$24,897,800	\$24,897,800	\$—	—
318A	3044000	Water Agency Zone 13	\$2,768,728	\$2,768,728	\$—	—
320A	3050000	Water Agency Enterprise	\$193,445,504	\$193,445,504	\$42,648,183	143.0
322A	3220001	Water Resources	\$50,850,678	\$45,245,978	\$—	129.0
330A	3300000	Landscape Maintenance District	\$1,345,330	\$1,345,330	\$—	—
336A	9336100	Mission Oaks Recreation And Park District	\$8,007,547	\$8,007,547	\$—	—
336B	9336001	Mission Oaks Maint/Improvement Dist	\$1,798,080	\$1,798,080	\$—	—
337A	9337000	Carmichael Recreation And Park District	\$28,482,180	\$28,482,180	\$—	—
337B	9337100	Carmichael RPD Assessment District	\$—	\$—	\$—	—
338B	9338001	Antelope Assessment	\$1,086,553	\$1,086,553	\$—	—
338C	9338000	Sunrise Recreation And Park District	\$17,935,231	\$17,935,231	\$—	—
338D	9338005	Citrus Heights Assessment Districts	\$144,302	\$144,302	\$—	—
338F	9338006	Foothill Park	\$1,500,000	\$1,500,000	\$—	—
351A	3516494	Del Norte Oaks Park District	\$3,800	\$3,800	\$—	—
560A	6491000	CSA No.4B-(Wilton-Cosumnes)	\$21,766	\$21,766	\$—	—
561A	6492000	CSA No.4C-(Delta)	\$48,157	\$48,157	\$—	—
562A	6493000	CSA No.4D-(Herald)	\$8,086	\$8,086	\$—	—

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
563A	6494000	County Parks CFD 2006-1	\$16,500	\$16,500	\$—	—
Non-General Fund Total			\$2,647,878,613	\$2,505,004,537	\$232,445,698	1,537.1
Grand Total			\$2,741,884,569	\$2,588,784,091	\$278,408,791	1,886.9

Agricultural Comm-Sealer Of Wts & Meas

Budget Unit Functions & Responsibilities

The **Agricultural Commissioner/Sealer of Weights and Measures** operates as part of a statewide network of County Agricultural Commissioners and Sealers of Weights and Measures established by the State Legislature to locally implement state-mandated programs.

Agricultural activities encompass nursery inspections, certified farmers' market and producer inspections, phytosanitary certifications, plant quarantine and pest exclusion efforts, pest detection, and pesticide use enforcement.

Weights and Measures activities include the testing of commercial weighing and measuring devices for accuracy, price verification audits, and petroleum product inspections.

The Department enforces a broad range of regulations under the California Food and Agriculture Code, the Business and Professions Code, the California Code of Regulations, and Sacramento County ordinances related to agriculture and weights and measures and is committed to supporting a healthy, productive agricultural industry while protecting the environment, agricultural workers, and the broader community. It also promotes business and consumer confidence by enforcing laws and regulations that safeguard fair and equitable transactions, ensuring the interests of both buyers and sellers are protected.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Agricultural Commissioner-Sealer of Weights and Measures	\$5,968,538	\$5,935,617	\$5,956,093	\$20,476	0.3%
Gross Expenditures/Appropriations	\$5,968,538	\$5,935,617	\$5,956,093	\$20,476	0.3%
Total Expenditures/Appropriations	\$5,968,538	\$5,935,617	\$5,956,093	\$20,476	0.3%
Revenue	\$4,354,043	\$4,285,410	\$4,317,621	\$32,211	0.8%
Total Revenue	\$4,354,043	\$4,285,410	\$4,317,621	\$32,211	0.8%
Net Cost	\$1,614,495	\$1,650,207	\$1,638,472	\$(11,735)	(0.7)%
Positions	26.0	26.0	25.0	(1.0)	(3.8)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$4,730,242	\$4,662,466	\$4,664,085	\$1,619	0.0%
Services & Supplies	\$1,119,924	\$1,151,833	\$1,159,882	\$8,049	0.7%
Intrafund Charges	\$118,372	\$121,318	\$132,126	\$10,808	8.9%
Gross Expenditures/Appropriations	\$5,968,538	\$5,935,617	\$5,956,093	\$20,476	0.3%
Total Expenditures/Appropriations	\$5,968,538	\$5,935,617	\$5,956,093	\$20,476	0.3%
Intergovernmental Revenues	\$3,019,135	\$2,982,815	\$2,677,973	\$(304,842)	(10.2)%
Charges for Services	\$1,334,847	\$1,302,595	\$1,639,648	\$337,053	25.9%
Miscellaneous Revenues	\$60	\$—	\$—	\$—	—%
Revenue	\$4,354,043	\$4,285,410	\$4,317,621	\$32,211	0.8%
Total Revenue	\$4,354,043	\$4,285,410	\$4,317,621	\$32,211	0.8%
Net Cost	\$1,614,495	\$1,650,207	\$1,638,472	\$(11,735)	(0.7)%
Positions	26.0	26.0	25.0	(1.0)	(3.8)%

Summary of Approved Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Agricultural Commissioner-Sealer of Weights and Measures	(127,455)	—	—	(127,455)	(1.0)

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Agriculture - Delete 1.0 FTE ASI Lv1 - AG					
	(127,455)	—	—	(127,455)	(1.0)

Delete 1.0 FTE vacant Agricultural and Standards Inspector I (ASI) to offset reductions in the State Pest Detection, European Grapevine Moth, and Pest Detector Dog Program funding. The revenue reduction and subsequent deletion of 17% of the existing Agricultural Program workforce will affect the Department's ability to complete State mandated inspections in the Direct Marketing Program, Apiary and Seed Services, Pest Detection, and High-Risk Pest Exclusion. The most significant impact is the complete elimination of the Pest Detector Dog Program as of December 31, 2025. This reduction will decrease pest detection efficiency, increasing the risk of pests that threaten local agriculture and crop production, as early pest detection is critical for mitigating economic and environmental damage. Additionally, this reduction affects the Department's ability to meet Food and Agriculture Code (FAC) 224.5(3) Maintenance of Effort (MOE) requirements for Unclaimed Gas Tax (UGT), which could result in loss of UGT funding from the State.

To mitigate these impacts, the Department requests a General Fund backfill of this reduction.

Wildlife Services

Budget Unit Functions & Responsibilities

The **Wildlife Services** budget is comprised of two programs:

- Wildlife Management is a cooperative program with the United States Department of Agriculture (USDA) and the County of Sacramento. The program provides for the control of non-domestic animals, such as skunks, opossums, raccoons, beavers, coyotes, and birds that pose a threat to human health and safety or cause damage to property or livestock. Wildlife Services provides technical assistance, exclusionary assistance, and animal removal to residents, agricultural operations, and businesses in the unincorporated portions of the County, as well as participating local jurisdictions (Cities of Elk Grove, Galt, Citrus Heights, and Rancho Cordova). Incorporated cities who participate in the program, contribute funding for the program that is commensurate with services provided to their residents.
- Wildlife Care funding is used for food, medication, and supplies associated with helping sick, orphaned, and/or injured wildlife in the care of the Wildlife Care Association, which is a non-profit organization located in the County of Sacramento.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Wildlife Services	\$185,638	\$195,000	\$183,047	\$(11,953)	(6.1)%
Gross Expenditures/Appropriations	\$185,638	\$195,000	\$183,047	\$(11,953)	(6.1)%
Total Expenditures/Appropriations	\$185,638	\$195,000	\$183,047	\$(11,953)	(6.1)%
Revenue	\$20,878	\$29,049	\$17,096	\$(11,953)	(41.1)%
Total Revenue	\$20,878	\$29,049	\$17,096	\$(11,953)	(41.1)%
Net Cost	\$164,760	\$165,951	\$165,951	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$185,638	\$195,000	\$183,047	\$(11,953)	(6.1)%
Gross Expenditures/Appropriations	\$185,638	\$195,000	\$183,047	\$(11,953)	(6.1)%
Total Expenditures/Appropriations	\$185,638	\$195,000	\$183,047	\$(11,953)	(6.1)%
Charges for Services	\$20,878	\$29,049	\$17,096	\$(11,953)	(41.1)%
Revenue	\$20,878	\$29,049	\$17,096	\$(11,953)	(41.1)%
Total Revenue	\$20,878	\$29,049	\$17,096	\$(11,953)	(41.1)%
Net Cost	\$164,760	\$165,951	\$165,951	\$—	—%

Airport System

Budget Unit Functions & Responsibilities

Airport Systems is responsible for planning, developing, operating and maintaining four public use airport facilities in Sacramento County (Airport System). The Airport System is comprised of Sacramento International Airport (a commercial air carrier facility), Mather Airport (a cargo and general aviation facility), Executive Airport (a general aviation facility) and Franklin Field (a general aviation facility). Operated as an Enterprise Fund, the Airport System is financially self-supporting with expenses paid for by revenue generated from businesses and individuals who use the airports. The Airport System primarily serves the Sacramento region, a six-county area consisting of Sacramento, El Dorado, Yuba, Sutter, Placer and Yolo counties, as well as a large secondary surrounding area. In addition to promoting the safe and efficient use of air transportation facilities, the Department of Airports is responsible for managing the environmental impacts within the Sacramento region associated with the operation and development of the Airport System facilities. Airport Systems consists of:

- Administration and Finance
- Airport Operations
- Airport Revenues
- Planning and Development

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Administration and Finance	\$144,982,437	\$152,960,061	\$161,115,855	\$8,155,794	5.3%
Airport Operations	\$129,717,363	\$155,979,751	\$156,332,943	\$353,192	0.2%
Airport Revenues	\$291,323,246	\$316,000,000	\$320,150,000	\$4,150,000	1.3%
Planning and Development	\$8,833,845	\$9,558,149	\$12,422,220	\$2,864,071	30.0%
Gross Expenditures/Appropriations	\$574,856,890	\$634,497,961	\$650,021,018	\$15,523,057	2.4%
Total Expenditures/Appropriations	\$574,856,890	\$634,497,961	\$650,021,018	\$15,523,057	2.4%
Revenue	\$349,619,994	\$320,492,782	\$343,601,842	\$23,109,060	7.2%
Total Interfund Reimbursements	\$258,008,137	\$256,000,000	\$263,000,000	\$7,000,000	2.7%
Total Revenue	\$607,628,130	\$576,492,782	\$606,601,842	\$30,109,060	5.2%
Net Cost	\$(32,771,240)	\$58,005,179	\$43,419,176	\$(14,586,003)	(25.1)%
Positions	371.0	371.0	373.0	2.0	0.5%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$55,085,005	\$58,008,892	\$59,828,640	\$1,819,748	3.1%
Services & Supplies	\$115,554,055	\$145,707,542	\$145,707,542	\$—	—%
Other Charges	\$111,891,096	\$113,681,527	\$123,234,836	\$9,553,309	8.4%
Interfund Charges	\$291,323,246	\$316,000,000	\$320,150,000	\$4,150,000	1.3%
Cost of Goods Sold	\$1,003,488	\$1,100,000	\$1,100,000	\$—	—%
Gross Expenditures/Appropriations	\$574,856,890	\$634,497,961	\$650,021,018	\$15,523,057	2.4%
Total Expenditures/Appropriations	\$574,856,890	\$634,497,961	\$650,021,018	\$15,523,057	2.4%
Licenses, Permits & Franchises	\$72,003	\$76,424	\$78,855	\$2,431	3.2%
Fines, Forfeitures & Penalties	\$50,101	\$27,381	\$81,084	\$53,703	196.1%
Revenue from Use Of Money & Property	\$246,284,253	\$228,340,776	\$259,791,877	\$31,451,101	13.8%
Intergovernmental Revenues	\$27,206,757	\$14,382,008	\$329,854	\$(14,052,154)	(97.7)%
Charges for Services	\$38,336,779	\$36,892,013	\$40,261,923	\$3,369,910	9.1%
Miscellaneous Revenues	\$37,488,943	\$40,774,180	\$43,058,249	\$2,284,069	5.6%
Other Financing Sources	\$181,157	\$—	\$—	\$—	—%
Revenue	\$349,619,994	\$320,492,782	\$343,601,842	\$23,109,060	7.2%
Other Interfund Reimbursements	\$258,008,137	\$256,000,000	\$263,000,000	\$7,000,000	2.7%
Total Interfund Reimbursements	\$258,008,137	\$256,000,000	\$263,000,000	\$7,000,000	2.7%
Total Revenue	\$607,628,130	\$576,492,782	\$606,601,842	\$30,109,060	5.2%
Net Cost	\$(32,771,240)	\$58,005,179	\$43,419,176	\$(14,586,003)	(25.1)%
Positions	371.0	371.0	373.0	2.0	0.5%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Finance	214,602	—	—	214,602	1.0
Airport Operations	217,268	—	—	217,268	—
Planning and Development	176,672	—	—	176,672	1.0

Administration and Finance

Program Overview

Administration and Finance provides business and administrative duties at the airport including accounting, budgeting, central warehouse in coordination with Department of General Services Purchasing, property leasing and contracts, airtrade development, information and technology, and media and communications.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$14,647,181	\$14,270,005	\$14,095,784	\$(174,221)	(1.2)%
Services & Supplies	\$18,444,160	\$25,008,529	\$23,785,235	\$(1,223,294)	(4.9)%
Other Charges	\$111,891,096	\$113,681,527	\$123,234,836	\$9,553,309	8.4%
Gross Expenditures/Appropriations	\$144,982,437	\$152,960,061	\$161,115,855	\$8,155,794	5.3%
Total Expenditures/Appropriations	\$144,982,437	\$152,960,061	\$161,115,855	\$8,155,794	5.3%
Revenue from Use Of Money & Property	\$177,485	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$26,178,084	\$—	\$—	\$—	—%
Other Financing Sources	\$13,200	\$—	\$—	\$—	—%
Revenue	\$26,368,769	\$—	\$—	\$—	—%
Other Interfund Reimbursements	\$255,008,137	\$253,000,000	\$263,000,000	\$10,000,000	4.0%
Total Interfund Reimbursements	\$255,008,137	\$253,000,000	\$263,000,000	\$10,000,000	4.0%
Total Revenue	\$281,376,906	\$253,000,000	\$263,000,000	\$10,000,000	4.0%
Net Cost	\$(136,394,469)	\$(100,039,939)	\$(101,884,145)	\$(1,844,206)	1.8%
Positions	70.0	70.0	71.0	1.0	1.4%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCDA - Add 1.0 FTE Airport Manager					
	198,453	—	—	198,453	1.0

Add 1.0 FTE Airport Manager in the Administration & Finance program to oversee Airport purchasing and contract management functions, and the development and operation of a Centralized Receiving and Distribution Center. Funded by Airport revenue.

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCDA - Reallocate 1.0 FTE Airport Economic Development Specialist to 1.0 FTE Administrative Services Officer 2					
	(24,417)	—	—	(24,417)	—
Reallocate a vacant 1.0 FTE Airport Economic Development Specialist to 1.0 FTE Administrative Services Officer 2 in the Administration & Finance program to support the Purchasing Services section of airport service contracts, public solicitations for professional services, and all agreements and amendments for contracts. Funded by Airport revenue.					
SCDA - Reallocate 1.0 FTE Senior Office Assistant to 1.0 FTE Administrative Services Officer 1					
	40,566	—	—	40,566	—
Reallocate vacant 1.0 FTE Senior Office Assistant to 1.0 FTE Administrative Services Officer 1 in the Planning & Development program to support the programs administrative unit, including supervising and providing work direction daily to subordinate staff in addition to construction and grant contract administration. Funded by Airport revenue.					

Airport Operations

Program Overview

Airport Operations provides maintenance and operations support for the Airport System. Services include security, vehicle traffic control, and janitorial services.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$35,391,367	\$37,816,148	\$39,183,363	\$1,367,215	3.6%
Services & Supplies	\$93,322,507	\$117,063,603	\$116,049,580	\$(1,014,023)	(0.9)%
Cost of Goods Sold	\$1,003,488	\$1,100,000	\$1,100,000	\$—	—%
Gross Expenditures/Appropriations	\$129,717,363	\$155,979,751	\$156,332,943	\$353,192	0.2%
Total Expenditures/Appropriations	\$129,717,363	\$155,979,751	\$156,332,943	\$353,192	0.2%
Miscellaneous Revenues	\$17,351	\$—	\$—	\$—	—%
Other Financing Sources	\$602	\$—	\$—	\$—	—%
Revenue	\$17,953	\$—	\$—	\$—	—%
Total Revenue	\$17,953	\$—	\$—	\$—	—%
Net Cost	\$129,699,409	\$155,979,751	\$156,332,943	\$353,192	0.2%
Positions	265.0	265.0	265.0	—	—%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCDA - Add Extra Help Employee Appropriations					
	137,576	—	—	137,576	—

Add \$137,576 to increase extra help appropriations to meet increased workload demands in the Operations program. This funding will support two extra help Airport Operations Workers in General Aviation to handle critical duties such as facility and perimeter inspections, Foreign Object Debris (FOD) removal, and enforcement of Airport rules, as well as one extra help Maintenance Helper in Airfield Maintenance to assist with unskilled labor during peak seasons. By utilizing extra help staff, permanent employees can focus on specialized tasks that require their expertise, ensuring operational efficiency and safety. Funded by Airport revenue.

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCDA - Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Airport Operations Officer					
	74,651	—	—	74,651	—
Reallocation of vacant 1.0 FTE Custodian Level 2 to 1.0 FTE Airport Operations Officer in the Operations & Maintenance program to meet the increasing demands of airport security and ensure compliance with evolving Transportation Security Administration (TSA) regulations. Funded by Airport revenue.					
SCDA - Reallocate 1.0 FTE Custodian Level 2 to 1.0 FTE Senior Airport Operations Worker					
	5,041	—	—	5,041	—
Reallocate of vacant 1.0 FTE Custodian Level 2 to 1.0 FTE Senior Airport Operations Worker in the Operations & Maintenance program to restore seven-day operational coverage at Mather and Executive Airports, addressing current safety, stakeholder, and coordination challenges. Funded by Airport revenue.					

Airport Revenues

Program Overview

Airport Revenues provides revenue, including Airline revenues, Non-Airline revenues, Grant Funds, Passenger Facility Charges and the new Customer Facility Charge (CFC) imposed on rental car customers effective May 1, 2019.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$291,323,246	\$316,000,000	\$320,150,000	\$4,150,000	1.3%
Gross Expenditures/Appropriations	\$291,323,246	\$316,000,000	\$320,150,000	\$4,150,000	1.3%
Total Expenditures/Appropriations	\$291,323,246	\$316,000,000	\$320,150,000	\$4,150,000	1.3%
Licenses, Permits & Franchises	\$72,003	\$76,424	\$78,855	\$2,431	3.2%
Fines, Forfeitures & Penalties	\$50,101	\$27,381	\$81,084	\$53,703	196.1%
Revenue from Use Of Money & Property	\$246,106,768	\$228,340,776	\$259,791,877	\$31,451,101	13.8%
Intergovernmental Revenues	\$1,028,673	\$14,382,008	\$329,854	\$(14,052,154)	(97.7)%
Charges for Services	\$38,336,779	\$36,892,013	\$40,261,923	\$3,369,910	9.1%
Miscellaneous Revenues	\$37,471,592	\$40,774,180	\$43,058,249	\$2,284,069	5.6%
Other Financing Sources	\$167,355	\$—	\$—	\$—	—%
Revenue	\$323,233,272	\$320,492,782	\$343,601,842	\$23,109,060	7.2%
Other Interfund Reimbursements	\$3,000,000	\$3,000,000	\$—	\$(3,000,000)	(100.0)%
Total Interfund Reimbursements	\$3,000,000	\$3,000,000	\$—	\$(3,000,000)	(100.0)%
Total Revenue	\$326,233,272	\$323,492,782	\$343,601,842	\$20,109,060	6.2%
Net Cost	\$(34,910,026)	\$(7,492,782)	\$(23,451,842)	\$(15,959,060)	213.0%

Planning and Development

Program Overview

Planning and Development provides all capital improvement and maintenance projects beginning with design through completion. Includes coordination of work with other County departments including Planning, Economic Development and Building, Permits and Inspections (CMID).

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$5,046,457	\$5,922,739	\$6,549,493	\$626,754	10.6%
Services & Supplies	\$3,787,388	\$3,635,410	\$5,872,727	\$2,237,317	61.5%
Gross Expenditures/Appropriations	\$8,833,845	\$9,558,149	\$12,422,220	\$2,864,071	30.0%
Total Expenditures/Appropriations	\$8,833,845	\$9,558,149	\$12,422,220	\$2,864,071	30.0%
Net Cost	\$8,833,845	\$9,558,149	\$12,422,220	\$2,864,071	30.0%
Positions	36.0	36.0	37.0	1.0	2.8%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCDA - Add 1.0 FTE Associate Civil Engineer					
	170,794	—	—	170,794	1.0
Add 1.0 FTE Associate Civil Engineer in the Planning & Development program to support project management, and supervision of consultants on Airport projects. Funded by Airport revenue.					
SCDA - Reallocate 1.0 FTE Construction Management Specialist to 1.0 FTE Assistant Engineer Architect Level 2					
	5,878	—	—	5,878	—
Reallocate vacant 1.0 FTE Construction Management Specialist to 1.0 FTE Assistant Engineer Architect Level 2 in the Planning & Development program to help with the increasing volume of Airport projects, such as the \$50 million 5-Year CIP Program and SMFoward Projects. Funded by Airport revenue.					

Airport-Cap Outlay

Budget Unit Functions & Responsibilities

Airport Capital Outlay includes all fixed assets and projects used, planned, developed, and maintained to support the Airport System. Funding for all capital projects comes from revenues earned by the Airport System, supplemented by Federal Airport Improvement Program (AIP) grants. The projects and assets are valuable in delivering a financially self-sustaining Airport System that ensures a positive and secure customer experience in aviation transportation and are necessary to accommodate business partners, whether the airlines or concession owners. Airport Outlay consists of:

- Executive Airport
- International Airport
- Mather Airport

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Executive Airport	\$—	\$3,250,000	\$10,850,000	\$7,600,000	233.8%
International Airport	\$181,048,307	\$482,211,976	\$484,618,128	\$2,406,152	0.5%
Mather Airport	\$19,739,874	\$26,155,000	\$22,118,648	\$(4,036,352)	(15.4)%
Gross Expenditures/Appropriations	\$200,788,182	\$511,616,976	\$517,586,776	\$5,969,800	1.2%
Total Expenditures/Appropriations	\$200,788,182	\$511,616,976	\$517,586,776	\$5,969,800	1.2%
Revenue	\$134,980,940	\$446,258,976	\$344,089,058	\$(102,169,918)	(22.9)%
Total Interfund Reimbursements	\$30,341,046	\$60,000,000	\$57,150,000	\$(2,850,000)	(4.8)%
Total Revenue	\$165,321,986	\$506,258,976	\$401,239,058	\$(105,019,918)	(20.7)%
Net Cost	\$35,466,196	\$5,358,000	\$116,347,718	\$110,989,718	2,071.5%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$—	\$503,076	\$—	\$(503,076)	(100.0)%
Land	\$—	\$500,000	\$500,000	\$—	—%
Improvements	\$188,747,436	\$495,465,900	\$503,685,976	\$8,220,076	1.7%
Equipment	\$12,040,746	\$14,588,000	\$13,400,800	\$(1,187,200)	(8.1)%
Computer Software	\$—	\$560,000	\$—	\$(560,000)	(100.0)%
Gross Expenditures/Appropriations	\$200,788,182	\$511,616,976	\$517,586,776	\$5,969,800	1.2%
Total Expenditures/Appropriations	\$200,788,182	\$511,616,976	\$517,586,776	\$5,969,800	1.2%
Revenue from Use Of Money & Property	\$3,918,278	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$26,178,084	\$33,688,000	\$56,039,058	\$22,351,058	66.3%
Other Financing Sources	\$104,884,578	\$412,570,976	\$288,050,000	\$(124,520,976)	(30.2)%
Revenue	\$134,980,940	\$446,258,976	\$344,089,058	\$(102,169,918)	(22.9)%
Other Interfund Reimbursements	\$30,341,046	\$60,000,000	\$57,150,000	\$(2,850,000)	(4.8)%
Total Interfund Reimbursements	\$30,341,046	\$60,000,000	\$57,150,000	\$(2,850,000)	(4.8)%
Total Revenue	\$165,321,986	\$506,258,976	\$401,239,058	\$(105,019,918)	(20.7)%
Net Cost	\$35,466,196	\$5,358,000	\$116,347,718	\$110,989,718	2,071.5%

Executive Airport

Program Overview

The Capital Outlay **Executive Airport** was developed to help meet the expanding service needs at the Executive Airport. This program also includes Franklin Field.

Program Budget by Object

				Change from FY 2024-2025 Adopted Budget	
	FY 2024-2025	FY 2024-2025	FY 2025-2026		
	Actuals	Adopted Budget	Adopted Budget	\$	%
Appropriations by Object					
Improvements	\$—	\$3,250,000	\$10,850,000	\$7,600,000	233.8%
Gross Expenditures/Appropriations	\$—	\$3,250,000	\$10,850,000	\$7,600,000	233.8%
Total Expenditures/Appropriations	\$—	\$3,250,000	\$10,850,000	\$7,600,000	233.8%
Net Cost	\$—	\$3,250,000	\$10,850,000	\$7,600,000	233.8%

International Airport

Program Overview

The Capital Outlay **International Airport** was developed to meet the needs of expanding service at the International Airport, both in passengers and cargo.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$—	\$503,076	\$—	\$(503,076)	(100.0)%
Land	\$—	\$500,000	\$500,000	\$—	—%
Improvements	\$169,007,562	\$466,060,900	\$470,717,328	\$4,656,428	1.0%
Equipment	\$12,040,746	\$14,588,000	\$13,400,800	\$(1,187,200)	(8.1)%
Computer Software	\$—	\$560,000	\$—	\$(560,000)	(100.0)%
Gross Expenditures/Appropriations	\$181,048,307	\$482,211,976	\$484,618,128	\$2,406,152	0.5%
Total Expenditures/Appropriations	\$181,048,307	\$482,211,976	\$484,618,128	\$2,406,152	0.5%
Revenue from Use Of Money & Property	\$3,918,278	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$18,639,897	\$33,688,000	\$48,436,179	\$14,748,179	43.8%
Other Financing Sources	\$104,884,578	\$412,570,976	\$288,050,000	\$(124,520,976)	(30.2)%
Revenue	\$127,442,753	\$446,258,976	\$336,486,179	\$(109,772,797)	(24.6)%
Other Interfund Reimbursements	\$30,341,046	\$60,000,000	\$57,150,000	\$(2,850,000)	(4.8)%
Total Interfund Reimbursements	\$30,341,046	\$60,000,000	\$57,150,000	\$(2,850,000)	(4.8)%
Total Revenue	\$157,783,799	\$506,258,976	\$393,636,179	\$(112,622,797)	(22.2)%
Net Cost	\$23,264,509	\$(24,047,000)	\$90,981,949	\$115,028,949	(478.4)%

Mather Airport

Program Overview

The Capital Outlay **Mather Airport** was developed to meet the needs of expanding cargo service at the Mather Airport.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Improvements	\$19,739,874	\$26,155,000	\$22,118,648	\$(4,036,352)	(15.4)%
Gross Expenditures/Appropriations	\$19,739,874	\$26,155,000	\$22,118,648	\$(4,036,352)	(15.4)%
Total Expenditures/Appropriations	\$19,739,874	\$26,155,000	\$22,118,648	\$(4,036,352)	(15.4)%
Intergovernmental Revenues	\$7,538,187	\$—	\$7,602,879	\$7,602,879	—%
Revenue	\$7,538,187	\$—	\$7,602,879	\$7,602,879	—%
Total Revenue	\$7,538,187	\$—	\$7,602,879	\$7,602,879	—%
Net Cost	\$12,201,687	\$26,155,000	\$14,515,769	\$(11,639,231)	(44.5)%

Animal Care Services

Budget Unit Functions & Responsibilities

The Department of **Animal Care Services** (ACS) provides public safety and protects the health and welfare of animals in our community through the following programs:

- Administration
- Community Outreach
- Dispatch and Field Services
- Shelter Services

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Administration	\$6,445,773	\$6,734,412	\$6,613,202	\$(121,210)	(1.8)%
Community Outreach	\$515,393	\$548,635	\$569,762	\$21,127	3.9%
Dispatch & Fields Services	\$4,019,936	\$4,029,122	\$4,089,000	\$59,878	1.5%
Shelter Services	\$10,826,928	\$10,328,846	\$10,861,464	\$532,618	5.2%
Gross Expenditures/Appropriations	\$21,808,030	\$21,641,015	\$22,133,428	\$492,413	2.3%
Total Intrafund Reimbursements	\$(7,046,068)	\$(6,504,063)	\$(6,563,598)	\$(59,535)	0.9%
Total Expenditures/Appropriations	\$14,761,962	\$15,136,952	\$15,569,830	\$432,878	2.9%
Revenue	\$1,343,580	\$1,461,134	\$2,207,313	\$746,179	51.1%
Total Interfund Reimbursements	\$458,590	\$458,590	\$206,500	\$(252,090)	(55.0)%
Total Revenue	\$1,802,170	\$1,919,724	\$2,413,813	\$494,089	25.7%
Net Cost	\$12,959,792	\$13,217,228	\$13,156,017	\$(61,211)	(0.5)%
Positions	67.0	67.0	66.0	(1.0)	(1.5)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$7,100,964	\$7,399,844	\$7,558,926	\$159,082	2.1%
Services & Supplies	\$5,575,139	\$5,654,465	\$5,907,078	\$252,613	4.5%
Other Charges	\$1,375	\$1,000	\$1,000	\$—	—%
Equipment	\$20,276	\$—	\$—	\$—	—%
Interfund Charges	\$1,565,251	\$1,565,252	\$1,565,931	\$679	0.0%
Intrafund Charges	\$7,545,025	\$7,020,454	\$7,100,493	\$80,039	1.1%
Gross Expenditures/Appropriations	\$21,808,030	\$21,641,015	\$22,133,428	\$492,413	2.3%
Other Intrafund Reimbursements	\$(7,046,068)	\$(6,504,063)	\$(6,563,598)	\$(59,535)	0.9%
Total Intrafund Reimbursements	\$(7,046,068)	\$(6,504,063)	\$(6,563,598)	\$(59,535)	0.9%
Total Expenditures/Appropriations	\$14,761,962	\$15,136,952	\$15,569,830	\$432,878	2.9%
Licenses, Permits & Franchises	\$190,989	\$350,000	\$350,000	\$—	—%
Intergovernmental Revenues	\$480,431	\$213,854	\$727,729	\$513,875	240.3%
Charges for Services	\$266,551	\$578,000	\$805,304	\$227,304	39.3%
Miscellaneous Revenues	\$405,609	\$319,280	\$324,280	\$5,000	1.6%
Revenue	\$1,343,580	\$1,461,134	\$2,207,313	\$746,179	51.1%
Other Interfund Reimbursements	\$458,590	\$458,590	\$206,500	\$(252,090)	(55.0)%
Total Interfund Reimbursements	\$458,590	\$458,590	\$206,500	\$(252,090)	(55.0)%
Total Revenue	\$1,802,170	\$1,919,724	\$2,413,813	\$494,089	25.7%
Net Cost	\$12,959,792	\$13,217,228	\$13,156,017	\$(61,211)	(0.5)%
Positions	67.0	67.0	66.0	(1.0)	(1.5)%

Summary of Approved Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration	(131,400)	—	—	(131,400)	—
Shelter Services	(79,243)	—	—	(79,243)	(1.0)

Administration

Program Overview

Administration operates the County Animal Shelter providing support for animal adoptions, foster and rescue programs, rabies control, impoundment of animals at large, veterinary treatment of sick or injured animals, and enforcement of State and Local laws.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,437,200	\$1,478,608	\$1,475,192	\$(3,416)	(0.2)%
Services & Supplies	\$3,159,008	\$3,184,338	\$3,045,673	\$(138,665)	(4.4)%
Other Charges	\$1,375	\$1,000	\$1,000	\$—	—%
Interfund Charges	\$1,565,251	\$1,565,252	\$1,565,931	\$679	0.0%
Intrafund Charges	\$346,003	\$505,214	\$525,406	\$20,192	4.0%
Cost of Goods Sold	\$(63,064)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$6,445,773	\$6,734,412	\$6,613,202	\$(121,210)	(1.8)%
Other Intrafund Reimbursements	\$(7,046,068)	\$(6,504,063)	\$(6,563,598)	\$(59,535)	0.9%
Total Intrafund Reimbursements	\$(7,046,068)	\$(6,504,063)	\$(6,563,598)	\$(59,535)	0.9%
Total Expenditures/Appropriations	\$(600,295)	\$230,349	\$49,604	\$(180,745)	(78.5)%
Charges for Services	\$212	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$56,644	\$65,000	\$70,000	\$5,000	7.7%
Revenue	\$56,856	\$65,000	\$70,000	\$5,000	7.7%
Total Revenue	\$56,856	\$65,000	\$70,000	\$5,000	7.7%
Net Cost	\$(657,151)	\$165,349	\$(20,396)	\$(185,745)	(112.3)%
Positions	5.0	5.0	5.0	—	—%

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
ACS - Animal Control - Chameleon Support - Administration					
	(131,400)	—	—	(131,400)	—
Reduce the Chameleon application development support. Chameleon is a software solutions program that is aimed at enhancing the daily operations of the animal shelter. The program provides a streamlined adoption process from animal intake to final placement including comprehensive tracking of each animal's journey, from rescue status to adoption, providing vital data to staff and adopters, tracking all payments, donations and expenses that are utilized for keeping transparent and organized financial management and budgeting. Disruption of the software can significantly impact daily operations and lead to monetary loss. Chameleon IT provides support of the software to ensure minimal disruption to daily operations and to enhance the complexity of shelter operations, enhance data management, welfare monitoring and resource allocation.					

Community Outreach

Program Overview

Community Outreach provides funding to various nonprofit and community-based low-cost spay/neuter and vaccination clinic groups to optimize long-term reductions in the volume of sheltered animals by paying for services for pets. The program operates a mobile veterinary clinic program – the Bradshaw Animal Assistance Team (BAAT) – to provide no-cost vaccination, wellness and spay/neuter services directly in communities from which the shelter experiences higher than average intake of animals and for which demographics evidence a greater than average percentage of residents are living under low income or poverty conditions. The program is designed to promote the home retention of pets that might be surrendered to the shelter for medical needs and the prevention of litters of puppies and kittens that would be surrendered to the animal shelter when the pet owner cannot place them in another home and can no longer keep them.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$61,971	\$78,483	\$98,607	\$20,124	25.6%
Services & Supplies	\$339,144	\$364,390	\$364,390	\$—	—%
Intrafund Charges	\$114,278	\$105,762	\$106,765	\$1,003	0.9%
Gross Expenditures/Appropriations	\$515,393	\$548,635	\$569,762	\$21,127	3.9%
Total Expenditures/Appropriations	\$515,393	\$548,635	\$569,762	\$21,127	3.9%
Charges for Services	\$856	\$3,000	\$3,000	\$—	—%
Miscellaneous Revenues	\$—	\$70,000	\$70,000	\$—	—%
Revenue	\$856	\$73,000	\$73,000	\$—	—%
Total Revenue	\$856	\$73,000	\$73,000	\$—	—%
Net Cost	\$514,537	\$475,635	\$496,762	\$21,127	4.4%
Positions	1.0	1.0	1.0	—	—%

Dispatch & Fields Services

Program Overview

Dispatch and Fields Services responds to complaints of animal bites or attacks, loose animals, nuisance complaints, cruelty and neglect concerns and emergency calls for animals in immediate danger or causing a public safety hazard such as an animal in traffic or an aggressive dog on school grounds. The program provides 24-hour emergency field services for response to injured and aggressive animals and for all public safety issues, and provides assistance to outside enforcement agencies when animals are involved. ACS partners with local agencies for disaster preparation/response for animal care and support issues.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,601,954	\$1,703,050	\$1,744,414	\$41,364	2.4%
Services & Supplies	\$461,854	\$539,266	\$541,361	\$2,095	0.4%
Intrafund Charges	\$1,933,955	\$1,786,806	\$1,803,225	\$16,419	0.9%
Cost of Goods Sold	\$22,173	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$4,019,936	\$4,029,122	\$4,089,000	\$59,878	1.5%
Total Expenditures/Appropriations	\$4,019,936	\$4,029,122	\$4,089,000	\$59,878	1.5%
Intergovernmental Revenues	\$99,627	\$208,854	\$98,670	\$(110,184)	(52.8)%
Charges for Services	\$41,797	\$350,000	\$350,000	\$—	—%
Miscellaneous Revenues	\$18,944	\$—	\$—	\$—	—%
Revenue	\$160,368	\$558,854	\$448,670	\$(110,184)	(19.7)%
Total Revenue	\$160,368	\$558,854	\$448,670	\$(110,184)	(19.7)%
Net Cost	\$3,859,568	\$3,470,268	\$3,640,330	\$170,062	4.9%
Positions	17.0	17.0	17.0	—	—%

Shelter Services

Program Overview

Shelter Services conducts a rabies prevention program through licensing and vaccination compliance and enforces California laws and County ordinances pertaining to animals. The program provides shelter and care for stray animals from the unincorporated area of Sacramento County. The Shelter also operates a Volunteer Program with more than 200 active volunteers who assist the shelter in a variety of capacities, including daily cleaning/feeding, fundraising, animal socialization, customer service, adoption counseling, fostering, mobile events, clerical duties, grooming and general shelter maintenance.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$3,999,838	\$4,139,703	\$4,240,713	\$101,010	2.4%
Services & Supplies	\$1,615,133	\$1,566,471	\$1,955,654	\$389,183	24.8%
Equipment	\$20,276	\$—	\$—	\$—	—%
Intrafund Charges	\$5,150,790	\$4,622,672	\$4,665,097	\$42,425	0.9%
Cost of Goods Sold	\$40,890	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$10,826,928	\$10,328,846	\$10,861,464	\$532,618	5.2%
Total Expenditures/Appropriations	\$10,826,928	\$10,328,846	\$10,861,464	\$532,618	5.2%
Licenses, Permits & Franchises	\$190,989	\$350,000	\$350,000	\$—	—%
Intergovernmental Revenues	\$380,804	\$5,000	\$629,059	\$624,059	12,481.2%
Charges for Services	\$223,686	\$225,000	\$452,304	\$227,304	101.0%
Miscellaneous Revenues	\$330,021	\$184,280	\$184,280	\$—	—%
Revenue	\$1,125,500	\$764,280	\$1,615,643	\$851,363	111.4%
Other Interfund Reimbursements	\$458,590	\$458,590	\$206,500	\$(252,090)	(55.0)%
Total Interfund Reimbursements	\$458,590	\$458,590	\$206,500	\$(252,090)	(55.0)%
Total Revenue	\$1,584,090	\$1,222,870	\$1,822,143	\$599,273	49.0%
Net Cost	\$9,242,839	\$9,105,976	\$9,039,321	\$(66,655)	(0.7)%
Positions	44.0	44.0	43.0	(1.0)	(2.3)%

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
ACS - Delete 1.0 Animal Care Attendant for Rescue Team - Shelter Services					
	(79,243)	—	—	(79,243)	(1.0)

Delete 1.0 FTE vacant Animal Care Attendant (ACA) position with the Animal Rescue Team. The reduction of 1.0 FTE Animal Care Attendant position will significantly impact on our ability to provide support to our rescue team and daily kennel operations. The ACA position focuses on providing a supportive atmosphere to our shelter animals, giving them the best opportunity for positive outcomes and in achieving our live release rate.

Animal Care-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Animal Care - Restricted Revenues** Budget Unit was established in FY 2022-23 and receives fees and penalties restricted for specific uses, as defined by Sacramento County Code, Section 8.24.060 and California Food and Agriculture Code, Sections 31751.7 and 30804.7. The Restricted Budget Unit reimburses the Animal Care Services operational Budget Unit (3220000) for eligible animal control expenditures.

Budget Unit – Budget by Program

				Change from FY 2024-2025	
	FY 2024-2025	FY 2024-2025	FY 2025-2026	Adopted Budget	
	Actuals	Adopted Budget	Adopted Budget	\$	%
Appropriations by Program					
Restricted - Community Spay & Neuter	\$458,590	\$458,590	\$746,371	\$287,781	62.8%
Gross Expenditures/Appropriations	\$458,590	\$458,590	\$746,371	\$287,781	62.8%
Total Expenditures/Appropriations	\$458,590	\$458,590	\$746,371	\$287,781	62.8%
Total Financing Uses	\$458,590	\$458,590	\$746,371	\$287,781	62.8%
Revenue	\$730,871	\$191,000	\$206,500	\$15,500	8.1%
Total Revenue	\$730,871	\$191,000	\$206,500	\$15,500	8.1%
Total Use of Fund Balance	\$267,590	\$267,590	\$539,871	\$272,281	101.8%
Total Financing Sources	\$998,461	\$458,590	\$746,371	\$287,781	62.8%
Net Cost	\$(539,871)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$458,590	\$458,590	\$206,500	\$(252,090)	(55.0)%
Appropriation for Contingencies	\$—	\$—	\$539,871	\$539,871	—%
Gross Expenditures/Appropriations	\$458,590	\$458,590	\$746,371	\$287,781	62.8%
Total Expenditures/Appropriations	\$458,590	\$458,590	\$746,371	\$287,781	62.8%
Total Financing Uses	\$458,590	\$458,590	\$746,371	\$287,781	62.8%
Licenses, Permits & Franchises	\$20,703	\$—	\$15,500	\$15,500	—%
Revenue from Use Of Money & Property	\$11,437	\$1,000	\$1,000	\$—	—%
Charges for Services	\$—	\$190,000	\$190,000	\$—	—%
Miscellaneous Revenues	\$698,731	\$—	\$—	\$—	—%
Revenue	\$730,871	\$191,000	\$206,500	\$15,500	8.1%
Total Revenue	\$730,871	\$191,000	\$206,500	\$15,500	8.1%
Fund Balance	\$267,590	\$267,590	\$539,871	\$272,281	101.8%
Total Use of Fund Balance	\$267,590	\$267,590	\$539,871	\$272,281	101.8%
Total Financing Sources	\$998,461	\$458,590	\$746,371	\$287,781	62.8%
Net Cost	\$(539,871)	\$—	\$—	\$—	—%

Community Development

Budget Unit Functions & Responsibilities

Community Development provides leadership, land development, and code compliance services. These services include maintaining and updating the Sacramento County General Plan and Development Code, ensuring compliance with County code and development requirements, investigating code violations, preparing and processing environmental documents, development process management and providing administrative support to the Department of Community Development. This budget unit consists of the following programs:

- DCD-Administrative Services
- DCD-Code Enforcement
- DCD-Planning and Environmental Review
- DCD-Development Services

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
DCD-Code Enforcement	\$11,114,849	\$11,943,485	\$12,240,004	\$296,519	2.5%
DCD-Planning and Environmental Review	\$14,431,998	\$16,041,464	\$17,438,905	\$1,397,441	8.7%
Development Services	\$460,532	\$934,017	\$816,871	\$(117,146)	(12.5)%
Office of the Director and Administration	\$2,363,591	\$2,700,998	\$2,761,108	\$60,110	2.2%
Gross Expenditures/Appropriations	\$28,370,970	\$31,619,964	\$33,256,888	\$1,636,924	5.2%
Total Intrafund Reimbursements	\$(1,203,261)	\$(1,358,782)	\$(1,388,402)	\$(29,620)	2.2%
Total Expenditures/Appropriations	\$27,167,709	\$30,261,182	\$31,868,486	\$1,607,304	5.3%
Revenue	\$15,629,389	\$17,140,417	\$19,372,571	\$2,232,154	13.0%
Total Revenue	\$15,629,389	\$17,140,417	\$19,372,571	\$2,232,154	13.0%
Net Cost	\$11,538,320	\$13,120,765	\$12,495,915	\$(624,850)	(4.8)%
Positions	138.8	138.8	139.8	1.0	0.7%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$18,881,128	\$20,993,715	\$21,392,425	\$398,710	1.9%
Services & Supplies	\$7,079,065	\$8,018,137	\$9,198,040	\$1,179,903	14.7%
Other Charges	\$(5,503)	\$110,000	\$71,000	\$(39,000)	(35.5)%
Equipment	\$—	\$8,500	\$—	\$(8,500)	(100.0)%
Interfund Charges	\$483,480	\$483,480	\$483,480	\$—	—%
Intrafund Charges	\$1,932,799	\$2,006,132	\$2,111,943	\$105,811	5.3%
Gross Expenditures/Appropriations	\$28,370,970	\$31,619,964	\$33,256,888	\$1,636,924	5.2%
Other Intrafund Reimbursements	\$(1,203,261)	\$(1,358,782)	\$(1,388,402)	\$(29,620)	2.2%
Total Intrafund Reimbursements	\$(1,203,261)	\$(1,358,782)	\$(1,388,402)	\$(29,620)	2.2%
Total Expenditures/Appropriations	\$27,167,709	\$30,261,182	\$31,868,486	\$1,607,304	5.3%
Licenses, Permits & Franchises	\$1,697,954	\$1,582,700	\$1,587,700	\$5,000	0.3%
Fines, Forfeitures & Penalties	\$269,792	\$800,000	\$800,000	\$—	—%
Intergovernmental Revenues	\$559,197	\$500,000	\$2,291,870	\$1,791,870	358.4%
Charges for Services	\$11,192,754	\$12,485,972	\$12,921,256	\$435,284	3.5%
Miscellaneous Revenues	\$1,909,692	\$1,771,745	\$1,771,745	\$—	—%
Revenue	\$15,629,389	\$17,140,417	\$19,372,571	\$2,232,154	13.0%
Total Revenue	\$15,629,389	\$17,140,417	\$19,372,571	\$2,232,154	13.0%
Net Cost	\$11,538,320	\$13,120,765	\$12,495,915	\$(624,850)	(4.8)%
Positions	138.8	138.8	139.8	1.0	0.7%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD-Planning and Environmental Review	346,369	—	9,077	337,292	2.0
Development Services	(216,054)	—	—	(216,054)	(1.0)

DCD-Code Enforcement

Program Overview

Code Enforcement investigates violations of housing, zoning and vehicle codes in the unincorporated Sacramento County. Staff tries to achieve voluntary compliance through notification and education. When necessary, legal procedures are used including boarding structures, removing junk and rubbish and junk vehicles, civil citations, criminal citations and demolition of dangerous buildings. The goal is to maintain and improve property values and the quality of life for residents, visitors and business owners.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$6,933,646	\$7,301,630	\$7,477,848	\$176,218	2.4%
Services & Supplies	\$2,934,632	\$3,283,034	\$3,429,460	\$146,426	4.5%
Other Charges	\$(26,890)	\$10,000	\$10,000	\$—	—%
Interfund Charges	\$483,480	\$483,480	\$483,480	\$—	—%
Intrafund Charges	\$789,980	\$865,341	\$839,216	\$(26,125)	(3.0)%
Gross Expenditures/Appropriations	\$11,114,849	\$11,943,485	\$12,240,004	\$296,519	2.5%
Total Expenditures/Appropriations	\$11,114,849	\$11,943,485	\$12,240,004	\$296,519	2.5%
Licenses, Permits & Franchises	\$1,518,168	\$1,467,700	\$1,467,700	\$—	—%
Fines, Forfeitures & Penalties	\$269,792	\$800,000	\$800,000	\$—	—%
Charges for Services	\$1,442,497	\$1,797,000	\$1,797,000	\$—	—%
Miscellaneous Revenues	\$1,234,768	\$1,234,862	\$1,234,862	\$—	—%
Revenue	\$4,465,225	\$5,299,562	\$5,299,562	\$—	—%
Total Revenue	\$4,465,225	\$5,299,562	\$5,299,562	\$—	—%
Net Cost	\$6,649,624	\$6,643,923	\$6,940,442	\$296,519	4.5%
Positions	56.0	56.0	56.0	—	—%

DCD-Planning and Environmental Review

Program Overview

Planning and Environmental Review (PER) processes land use development applications; maintains and updates the Sacramento County General Plan and Development Code; implements the Tree Ordinance program; provides the general public with information, answers and resources concerning development requirements; reviews business licenses and building permits for compliance with zoning requirements; oversees private mining activities per state laws; reviews master plans for growth areas proposed by private development interests; prepares and processes environmental documents pursuant to the California Environmental Quality Act (CEQA) including mitigation monitoring and reporting and, when appropriate, the National Environmental Policy Act; and participates in the South Sacramento Habitat Conservation Plan including the issuance of incidental take permits.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$9,411,685	\$10,613,218	\$10,925,251	\$312,033	2.9%
Services & Supplies	\$3,967,322	\$4,315,310	\$5,362,051	\$1,046,741	24.3%
Other Charges	\$21,387	\$100,000	\$61,000	\$(39,000)	(39.0)%
Equipment	\$—	\$8,500	\$—	\$(8,500)	(100.0)%
Intrafund Charges	\$1,017,772	\$1,004,436	\$1,090,603	\$86,167	8.6%
Cost of Goods Sold	\$13,832	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$14,431,998	\$16,041,464	\$17,438,905	\$1,397,441	8.7%
Other Intrafund Reimbursements	\$(617,070)	\$(685,951)	\$(713,389)	\$(27,438)	4.0%
Total Intrafund Reimbursements	\$(617,070)	\$(685,951)	\$(713,389)	\$(27,438)	4.0%
Total Expenditures/Appropriations	\$13,814,928	\$15,355,513	\$16,725,516	\$1,370,003	8.9%
Licenses, Permits & Franchises	\$179,785	\$115,000	\$120,000	\$5,000	4.3%
Intergovernmental Revenues	\$559,197	\$500,000	\$2,291,870	\$1,791,870	358.4%
Charges for Services	\$7,946,969	\$8,689,012	\$9,027,387	\$338,375	3.9%
Miscellaneous Revenues	\$673,427	\$536,883	\$536,883	\$—	—%
Revenue	\$9,359,379	\$9,840,895	\$11,976,140	\$2,135,245	21.7%
Total Revenue	\$9,359,379	\$9,840,895	\$11,976,140	\$2,135,245	21.7%
Net Cost	\$4,455,549	\$5,514,618	\$4,749,376	\$(765,242)	(13.9)%
Positions	66.8	66.8	68.8	2.0	3.0%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Add 1.0 FTE for CAP Implementation- PER					
	121,238	—	—	121,238	1.0
Add 1.0 FTE Assistant Planner position for Climate Action Plan (CAP) Implementation. This position supports all CAP activities assigned to Planning & Environmental Review Division (PER) for 2025 and 2026. Fiscal Year 2025-26 is the first full year of the CAP implementation, with PER prioritizing key measures such as developing a Vehicle Miles Travelled (VMT) impact fee program, reducing VMT from new development, advancing infill development, expanding the urban forest, developing building performance standards, increasing Electric Vehicle charging infrastructure, and revising parking standards. These measures, selected for their committed timeframes and long-term greenhouse gas (GHG) emission reduction benefits, require an additional position and professional services for successful implementation. This position will be funded by General Fund and potential external grants via the California State Association of Counties (CSAC) contract, supporting the County's goal of carbon neutrality.					
DCD - Reallocate 1.0 FTE Administrative Services Officer I to 1.0 FTE Administrative Services Officer II - PER					
	9,077	—	9,077	—	—
Reallocate 1.0 FTE Administrative Services Officer I (ASO1) to 1.0 FTE Administrative Services Officer II (ASO2). The currently filled ASO1 position requires reclassification to ASO2 due to significant evolution beyond its original scope. The role manages an expanding portfolio of Master Plan projects with increasing financial complexity, requiring navigation of multiple funding sources, regulatory compliance, and sophisticated cost accounting across project types. The position has become a key leadership role within Planning & Environmental Review (PER), involving direct fiscal staff supervision, mentoring, and quality control of timekeeping in both COMPASS and Accela systems. The incumbent oversees procurement operations while supporting the new Accela financial billing system implementation. The position demands expertise across multiple platforms for project financial reconciliation, regulatory compliance, grant management, and contract administration. This role ensures accurate financial reporting, compliance maintenance, and fiscal control management for all PER budgets. This upgrade aligns PER's Administrative unit with other Administrative units where budget officer positions are ASO2s. The proposed reclassification will be funded through division and department overhead allocations and project revenue.					
DCD - Reallocate 1.0 FTE Principal Planner from Development Services to Planning and Environmental Review - PER					
	216,054	—	—	216,054	1.0
Reallocate 1.0 FTE Principal Planner from Development Services Division to Planning and Environmental Review Division to act as the Infill Coordinator. On August 20, 2024, the Board of Supervisors adopted the Infill Program Update. The Infill Program Update includes the following components: a summary of current barriers to infill development, an implementation plan containing 13 actions to respond to identified barriers, a summary of financial resources for infill housing development, a summary of infrastructure funding options to support infill development, and an overview of best practices for infill development and incentives. The Infill Coordinator will serve as the gatekeeper of the program tasked with its implementation.					

Development Services

Program Overview

The **Development Services** program was added to the budget in FY 2023-24. Development Services shepherds projects through the Development Review Process from the pre-application stage to issuance of the certificate of occupancy, and acts as the single point of contact between the applicant and County staff while advocating for the projects.

Program Budget by Object

				Change from FY 2024-2025	
	FY 2024-2025	FY 2024-2025	FY 2025-2026	Adopted Budget	
	Actuals	Adopted Budget	Adopted Budget	\$	%
Appropriations by Object					
Salaries & Benefits	\$332,364	\$727,966	\$551,490	\$(176,476)	(24.2)%
Services & Supplies	\$39,921	\$111,526	\$124,289	\$12,763	11.4%
Intrafund Charges	\$102,079	\$94,525	\$141,092	\$46,567	49.3%
Cost of Goods Sold	\$(13,832)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$460,532	\$934,017	\$816,871	\$(117,146)	(12.5)%
Total Expenditures/Appropriations	\$460,532	\$934,017	\$816,871	\$(117,146)	(12.5)%
Charges for Services	\$12,740	\$—	\$—	\$—	—%
Revenue	\$12,740	\$—	\$—	\$—	—%
Total Revenue	\$12,740	\$—	\$—	\$—	—%
Net Cost	\$447,792	\$934,017	\$816,871	\$(117,146)	(12.5)%
Positions	3.0	3.0	2.0	(1.0)	(33.3)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Reallocate 1.0 FTE Principal Planner from Development Services to Planning and Environmental Review - PER					
	(216,054)	—	—	(216,054)	(1.0)
Reallocate 1.0 FTE Principal Planner from Development Services Division to Planning and Environmental Review Division to act as the Infill Coordinator. On August 20, 2024, the Board of Supervisors adopted the Infill Program Update. The Infill Program Update includes the following components: a summary of current barriers to infill development, an implementation plan containing 13 actions to respond to identified barriers, a summary of financial resources for infill housing development, a summary of infrastructure funding options to support infill development, and an overview of best practices for infill development and incentives. The Infill Coordinator will serve as the gatekeeper of the program tasked with its implementation.					
DCD - Reallocate 1.0 FTE Principal Planner to 1.0 FTE Development Manager - DS					
	—	—	—	—	—
Reallocate 1.0 FTE Principal Planner position to 1.0 FTE Development Manager position to align with evolving development services needs and the customer-focused project management approach. Modern development trends demand an integrated, customer-centric approach with a single point of contact throughout the development process and enhanced cross-departmental coordination. The Development Manager classification better reflects the customer-oriented service delivery model, providing streamlined communication between developers and County departments while facilitating faster resolution of complex development issues. This reclassification will strengthen the County's ability to attract and retain development projects, create a more business-friendly environment, and better position the County to compete for significant development opportunities. With no fiscal impact, as both positions share the same salary scale, this change represents a strategic opportunity to better serve the development community, streamline project processing, enhance cross-departmental coordination, support economic development goals, and improve overall service delivery. The Development Manager role will serve as the central point of contact, ensuring consistent communication and efficient project management throughout the development process.					

Office of the Director and Administration

Program Overview

The **Office of the Director and Administration** provides management, leadership, and administrative support to the Department of Community Development.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,203,434	\$2,350,901	\$2,437,836	\$86,935	3.7%
Services & Supplies	\$137,189	\$308,267	\$282,240	\$(26,027)	(8.4)%
Intrafund Charges	\$22,968	\$41,830	\$41,032	\$(798)	(1.9)%
Gross Expenditures/Appropriations	\$2,363,591	\$2,700,998	\$2,761,108	\$60,110	2.2%
Other Intrafund Reimbursements	\$(586,191)	\$(672,831)	\$(675,013)	\$(2,182)	0.3%
Total Intrafund Reimbursements	\$(586,191)	\$(672,831)	\$(675,013)	\$(2,182)	0.3%
Total Expenditures/Appropriations	\$1,777,400	\$2,028,167	\$2,086,095	\$57,928	2.9%
Charges for Services	\$1,790,548	\$1,999,960	\$2,096,869	\$96,909	4.8%
Miscellaneous Revenues	\$1,497	\$—	\$—	\$—	—%
Revenue	\$1,792,045	\$1,999,960	\$2,096,869	\$96,909	4.8%
Total Revenue	\$1,792,045	\$1,999,960	\$2,096,869	\$96,909	4.8%
Net Cost	\$(14,645)	\$28,207	\$(10,774)	\$(38,981)	(138.2)%
Positions	13.0	13.0	13.0	—	—%

Development and Code Services

Budget Unit Functions & Responsibilities

Development and Code Services (DCS) provides various services to support building and development activities, and to ensure projects are constructed in accordance to California building codes, plans, specifications, and County standards. Services include issuing building permits, plan review, inspections, development fee calculations, surveying, and mapping. The divisions in this budget unit assist property owners, as well as the building community, with development projects and understanding the applicable laws and codes. This budget unit includes the following programs:

- DCS-Building Permits & Inspection (BPI)
- DCS-Construction Management & Inspection (CMID)
- DCS-County Engineering

This Budget Unit is administered under the Department of Community Development (5720000).

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
DCS – Administrative Services	\$(28,199)	\$—	\$—	\$—	—%
DCS – Building Permits & Inspection	\$22,696,247	\$25,292,567	\$24,099,058	\$(1,193,509)	(4.7)%
DCS – Construction Management and Inspection Division	\$34,149,292	\$35,384,282	\$37,647,655	\$2,263,373	6.4%
DCS – County Engineering	\$15,895,340	\$17,036,222	\$20,467,905	\$3,431,683	20.1%
Gross Expenditures/Appropriations	\$72,712,681	\$77,713,071	\$82,214,618	\$4,501,547	5.8%
Total Intrafund Reimbursements	\$(2,478,609)	\$(2,778,012)	\$(2,762,230)	\$15,782	(0.6)%
Total Expenditures/Appropriations	\$70,234,072	\$74,935,059	\$79,452,388	\$4,517,329	6.0%
Provision for Reserves	\$623,165	\$623,165	\$628,221	\$5,056	0.8%
Total Financing Uses	\$70,857,237	\$75,558,224	\$80,080,609	\$4,522,385	6.0%
Revenue	\$68,267,383	\$72,587,995	\$74,535,920	\$1,947,925	2.7%
Total Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$—	—%
Total Revenue	\$73,431,697	\$72,752,309	\$74,700,234	\$1,947,925	2.7%
Total Use of Fund Balance	\$2,805,915	\$2,805,915	\$5,380,375	\$2,574,460	91.8%
Total Financing Sources	\$76,237,612	\$75,558,224	\$80,080,609	\$4,522,385	6.0%
Net Cost	\$(5,380,375)	\$—	\$—	\$—	—%
Positions	271.0	271.0	277.0	6.0	2.2%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$42,871,154	\$45,733,745	\$47,243,178	\$1,509,433	3.3%
Services & Supplies	\$27,313,916	\$27,074,482	\$29,845,890	\$2,771,408	10.2%
Other Charges	\$(94,754)	\$1,771,681	\$1,874,369	\$102,688	5.8%
Equipment	\$143,755	\$355,151	\$488,951	\$133,800	37.7%
Intrafund Charges	\$2,478,609	\$2,778,012	\$2,762,230	\$(15,782)	(0.6)%
Gross Expenditures/Appropriations	\$72,712,681	\$77,713,071	\$82,214,618	\$4,501,547	5.8%
Intrafund Reimbursements within Department	\$(2,478,609)	\$(2,778,012)	\$(2,762,230)	\$15,782	(0.6)%
Total Intrafund Reimbursements	\$(2,478,609)	\$(2,778,012)	\$(2,762,230)	\$15,782	(0.6)%
Total Expenditures/Appropriations	\$70,234,072	\$74,935,059	\$79,452,388	\$4,517,329	6.0%
Provision for Reserves	\$623,165	\$623,165	\$628,221	\$5,056	0.8%
Total Financing Uses	\$70,857,237	\$75,558,224	\$80,080,609	\$4,522,385	6.0%
Licenses, Permits & Franchises	\$8,938	\$86,000	\$86,000	\$—	—%
Fines, Forfeitures & Penalties	\$142,856	\$52,640	\$72,520	\$19,880	37.8%
Revenue from Use Of Money & Property	\$(123,313)	\$—	\$(25,274)	\$(25,274)	—%
Charges for Services	\$67,820,682	\$72,072,978	\$74,026,297	\$1,953,319	2.7%
Miscellaneous Revenues	\$418,219	\$376,377	\$376,377	\$—	—%
Revenue	\$68,267,383	\$72,587,995	\$74,535,920	\$1,947,925	2.7%
Other Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$—	—%
Total Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$—	—%
Total Revenue	\$73,431,697	\$72,752,309	\$74,700,234	\$1,947,925	2.7%
Reserve Release	\$1,089,588	\$1,089,588	\$—	\$(1,089,588)	(100.0)%
Fund Balance	\$1,716,327	\$1,716,327	\$5,380,375	\$3,664,048	213.5%
Total Use of Fund Balance	\$2,805,915	\$2,805,915	\$5,380,375	\$2,574,460	91.8%
Total Financing Sources	\$76,237,612	\$75,558,224	\$80,080,609	\$4,522,385	6.0%
Net Cost	\$(5,380,375)	\$—	\$—	\$—	—%
Positions	271.0	271.0	277.0	6.0	2.2%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCS - Building Permits & Inspection	—	—	—	—	—
DCS - Construction Management and Inspection Division	700,000	—	700,000	—	6.0
DCS - County Engineering	—	—	—	—	—

DCS - Administrative Services

Program Overview

The **DCS – Administrative Services** program of Development and Code Services was moved to the Community Development budget (BU 5720000) as part of the September 2021 Department of Community Development reorganization.

FOR INFORMATION ONLY

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$(28,199)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$(28,199)	\$—	\$—	\$—	—%
Total Expenditures/Appropriations	\$(28,199)	\$—	\$—	\$—	—%
Total Financing Uses	\$(28,199)	\$—	\$—	\$—	—%
Total Financing Sources	\$—	\$—	\$—	\$—	—%
Net Cost	\$(28,199)	\$—	\$—	\$—	—%

DCS - Building Permits & Inspection

Program Overview

DCS – Building Permits and Inspection provides inspection, plan review, and permit issuance for all private construction in the County.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$15,354,871	\$16,232,196	\$16,201,360	\$(30,836)	(0.2)%
Services & Supplies	\$6,604,245	\$8,075,180	\$6,745,815	\$(1,329,365)	(16.5)%
Other Charges	\$120,002	\$188,041	\$240,752	\$52,711	28.0%
Intrafund Charges	\$617,129	\$797,150	\$911,131	\$113,981	14.3%
Gross Expenditures/Appropriations	\$22,696,247	\$25,292,567	\$24,099,058	\$(1,193,509)	(4.7)%
Total Expenditures/Appropriations	\$22,696,247	\$25,292,567	\$24,099,058	\$(1,193,509)	(4.7)%
Total Financing Uses	\$22,696,247	\$25,292,567	\$24,099,058	\$(1,193,509)	(4.7)%
Revenue from Use Of Money & Property	\$4,758	\$—	\$—	\$—	—%
Charges for Services	\$22,984,046	\$24,597,051	\$23,085,316	\$(1,511,735)	(6.1)%
Miscellaneous Revenues	\$25,669	\$41,200	\$41,200	\$—	—%
Revenue	\$23,014,473	\$24,638,251	\$23,126,516	\$(1,511,735)	(6.1)%
Total Revenue	\$23,014,473	\$24,638,251	\$23,126,516	\$(1,511,735)	(6.1)%
Fund Balance	\$654,316	\$654,316	\$972,542	\$318,226	48.6%
Total Use of Fund Balance	\$654,316	\$654,316	\$972,542	\$318,226	48.6%
Total Financing Sources	\$23,668,789	\$25,292,567	\$24,099,058	\$(1,193,509)	(4.7)%
Net Cost	\$(972,542)	\$—	\$—	\$—	—%
Positions	102.0	102.0	102.0	—	—%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Reallocate 1.0 FTE Building Inspector 2 to 1.0 FTE Supervising Building Inspector - BPI	—	—	—	—	—
Reallocate 1.0 FTE Building Inspector 2 position to a 1.0 FTE Supervising Building Inspector position to improve efficiency and quality control. This role will oversee two major projects, streamline processes, identify issues, and implement improvements to maintain high standards. Building, Permits & Inspection Division (BPI) is digitizing paper plans from the Goethe and Downtown offices, with 15 pallets of inaccessible plans needing to be scanned. The long-term goal is to store all BPI documents in Accela data software, improving accessibility for the Department. Correct categorization and indexing of these documents will benefit both staff and customers, enhancing the use of Accela's upgraded functionality. The conversion of this data into Accela data system is critical for maintaining customer service and transparency in the development process. Well-organized records are vital for this effort. Although BPI has increased Administrative staff capacity for scanning, quality control is lacking, risking improper storage and naming conventions. A Supervising Building Inspector, with expertise in construction documents, will ensure accurate and accessible records. This position will also address 25,442 expired permits dating back to 2010, further improving operations. The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Reallocate 1.0 FTE Office Assistant II to 1.0 FTE Engineering Technician I - BPI	—	—	—	—	—
Reallocate 1.0 FTE Office Assistant II position to a 1.0 FTE Engineering Technician I position due to significant changes in job duties. The role has shifted beyond clerical tasks and now aligns with the technical and operational functions of an Engineering Technician. The duties performed exceed those in the Office Assistant classification, requiring independent decision-making, technical expertise, and project coordination. The role now involves technical interpretation and compliance to building code and oversight of development processes and project coordination—key tasks of an Engineering Technician. Given these changes, reclassification is necessary to ensure the position accurately reflects its complexity. This adjustment will align the role with its current responsibilities. The reallocation of the Office Assistant to an Engineering Technician will be funded by division revenue and shifting budget appropriations from consultant services.					

DCS - Construction Management and Inspection Division

Program Overview

DCS – Construction Management and Inspection Division ensures that contractors construct public buildings in accordance with approved plans and specifications. The materials testing laboratory handles testing and verification of construction materials and processes used in construction of public improvements.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$20,157,899	\$21,172,721	\$22,435,553	\$1,262,832	6.0%
Services & Supplies	\$12,764,761	\$10,951,313	\$11,804,117	\$852,804	7.8%
Other Charges	\$(230,496)	\$1,502,159	\$1,545,804	\$43,645	2.9%
Equipment	\$77,737	\$288,951	\$488,951	\$200,000	69.2%
Intrafund Charges	\$1,379,391	\$1,469,138	\$1,373,230	\$(95,908)	(6.5)%
Gross Expenditures/Appropriations	\$34,149,292	\$35,384,282	\$37,647,655	\$2,263,373	6.4%
Intrafund Reimbursements within Department	\$(1,415,498)	\$(1,515,245)	\$(1,411,064)	\$104,181	(6.9)%
Total Intrafund Reimbursements	\$(1,415,498)	\$(1,515,245)	\$(1,411,064)	\$104,181	(6.9)%
Total Expenditures/Appropriations	\$32,733,794	\$33,869,037	\$36,236,591	\$2,367,554	7.0%
Provision for Reserves	\$623,165	\$623,165	\$628,221	\$5,056	0.8%
Total Financing Uses	\$33,356,959	\$34,492,202	\$36,864,812	\$2,372,610	6.9%
Fines, Forfeitures & Penalties	\$—	\$14,840	\$9,893	\$(4,947)	(33.3)%
Charges for Services	\$33,579,516	\$32,945,660	\$35,081,000	\$2,135,340	6.5%
Miscellaneous Revenues	\$19,662	\$—	\$—	\$—	—%
Revenue	\$33,599,177	\$32,960,500	\$35,090,893	\$2,130,393	6.5%
Total Revenue	\$33,599,177	\$32,960,500	\$35,090,893	\$2,130,393	6.5%
Reserve Release	\$1,089,588	\$1,089,588	\$—	\$(1,089,588)	(100.0)%
Fund Balance	\$442,114	\$442,114	\$1,773,919	\$1,331,805	301.2%
Total Use of Fund Balance	\$1,531,702	\$1,531,702	\$1,773,919	\$242,217	15.8%
Total Financing Sources	\$35,130,879	\$34,492,202	\$36,864,812	\$2,372,610	6.9%
Net Cost	\$(1,773,920)	\$—	\$—	\$—	—%
Positions	123.0	123.0	129.0	6.0	4.9%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Add 1.0 FTE Assistant Engineer Civil I/II - CMID	—	—	—	—	1.0
Add 1.0 FTE Assistant Civil Engineer position to the Construction Management & Inspection Division's Transportation Section to support resident engineers and construction managers on larger projects while independently overseeing smaller projects. This position will effectively manage the workload assigned by the Department of Transportation (DOT) and will be funded by revenue from capital and maintenance projects. This in-house position will reduce consultant costs, ensure retention of institutional knowledge, experience, and relationships with DOT. In-house staffing is preferred by federal agencies like the Federal Highway Administration (FHWA), improving the County's eligibility for federal grant funding. This role will support the Resident Engineer for projects, including Meister Way Improvements, Metro Air Parkway Ramp Signals, and Fair Oaks Blvd Bike & Ped Mobility Project Phase 2. Duties include reviewing construction documents, providing recommendations, reviewing field notes and inspection staff logs, and ensuring invoice accuracy. The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Add 1.0 FTE Associate Civil Engineer - CMID	—	—	—	—	1.0
Add 1.0 FTE Associate Civil Engineer position to the Construction Management & Inspection Division's Transportation Section to manage the growing construction workload assigned by the Department of Transportation (DOT). This role, serving as both resident engineer and construction manager, will oversee capital improvement and maintenance projects, ensuring successful delivery while reducing reliance on consultants. Bringing this work in-house will lower costs, retain institutional knowledge, and strengthen relationships with DOT. In-house staffing is preferred by federal agencies like the Federal Highway Administration (FHWA), improving the County's eligibility for federal grant funding. This position will also serve as Assistant Resident Engineer for key projects, including Meister Way Improvements, Metro Air Parkway Ramp Signals, and Fair Oaks Blvd Bike & Ped Mobility Project Phase 2. Job duties include contract administration, design review, change order approval, invoice payment, and Request for Interest lead (RFIs) for all assigned projects. The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Add 1.0 FTE Building Inspector 2 Range B (Limited-Term) - CMID	—	—	—	—	1.0
Add 1.0 FTE Building Inspector 2 Range B (Limited-Term) position within Construction Management & Inspection Division's County-Owned Buildings & Facilities Section to provide inspections and ensure quality, code compliance, and material acceptance on County projects funded by revenue from Department of General Services capital projects. This position is primarily required to support the County's Safe Stay Project at Watt Avenue and other key projects, including Urgent Care & Residential Detox improvements at the Safe Stay site and multiple Sheriff Department projects. These include the Warren E. Thornton Youth Center project, the Acute Psychiatric Unit and Suicidal Inmate Temporary Housing Unit projects at the Main Jail (Mays Consent Decree Remedial Plan), and the Rio Cosumnes Correctional Center Control Room project. This position will also support the projected increase in the overall JOC Program workload. Providing in-house inspection services will reduce reliance on consultants, lowering costs for the County. The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Add 1.0 FTE Construction Management Supervisor (Limited Term) - CMID	—	—	—	—	1.0
Add 1.0 FTE Construction Management Supervisor (Limited Term) position within Construction Management & Inspection Division's (CMID) County-Owned Buildings & Facilities Section to manage the growing construction workload assigned by the Department of General Services. Serving as a resident engineer and construction manager, this role will oversee projects during the construction phase, ensuring successful delivery by enforcing plans, specifications, and construction standards. Duties include supervising Construction Management Specialists, contract administration, payment approval for invoices, change order review, material submittal approval, and serving as the primary point of contact for Request for Interest (RFIs). This position will be funded by capital project revenues and will support the County's Safe Stay Project at Watt Avenue, and other key initiatives like Urgent Care & Residential Detox improvements, multiple Sheriff Department projects, and the growing JOC Program. The department is shifting budget appropriations from consultant services to fund this request.					

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Add 1.0 FTE Construction Management Supervisor (Limited Term)- CMID	—	—	—	—	1.0
Add a 1.0 FTE Construction Management Supervisor (Limited Term) position to the Construction Management & Inspection Division's (CMID) Airports Section to address the growing workload at Sacramento International Airport, including Operations & Maintenance, SMForward, and capital improvement projects. Key projects such as the Terminal A Expansion, Airfield Maintenance Facility, Taxiway Alpha Reconstruction, and Mather Air Control Tower Rehabilitation require dedicated oversight during construction. This position will ensure compliance with contract and regulatory requirements, preventing delays. By filling this role, CMID can reduce consultant expenses, improve project management efficiency, and retain institutional knowledge. The position's duties include supervising Construction Management Specialists, contract administration, payment approval for invoices, change order review, material submittal approval, and serving as the primary point of contact for Request for Interest (RFIs). The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Add 1.0 FTE Supervising Building Inspector (Limited Term) – CMID	—	—	—	—	1.0
Add 1.0 FTE Supervising Building Inspector (Limited Term) position to Construction Management & Inspection Division's (CMID) Airports Section to support the growing team of building inspectors and ensure high-quality inspection services for the Sacramento County Department of Airports (SCDA). This role will provide technical oversight, training, supervise inspectors, interpret codes, coordinate with agencies, investigate complex building issues, and ensuring accuracy in inspections and record-keeping, and quality control while reducing the current reliance on external supervisors, which impacts other CMID workgroups. The Airports Section inspects tenant improvements, private developments, and capital projects, including key initiatives like the Terminal A Expansion, Airfield Maintenance Facility, and SMForward permit inspections. SCDA has requested additional inspection support, initially planned for a consultant, to meet increasing workload demands. The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Allowance for Vehicle Rentals - CMID	200,000	—	200,000	—	—
One-time funding of \$200,000 to lease nine vehicles in Fiscal Year 2025-26 to support existing and proposed positions in Construction Management & Inspection Division. This request will provide funding to obtain rental vehicles from the County's third-party vehicle vendor. Funding will be offset by project revenue.					
DCD - Funding for Furniture and Equipment at Goethe Road Office - CMID	500,000	—	500,000	—	—
One-time funding of \$500,000 for furniture and equipment. Community Development has identified an opportunity to enhance efficiency, security, and collaboration by consolidating the Construction Management and Inspection Division (CMID), the Surveys Section of County Engineering (CE), and the Building Permits and Inspection Division (BPI) into a single, centralized location. Currently spread across multiple leased and County-owned facilities, these divisions would benefit from a streamlined office configuration at 9800 Goethe Road—just a quarter mile from the existing Goethe Road site. This 78,052-square-foot space will support improved operations for staff, programs, and the public. The final cost for interior office furniture and cubicles is \$2.0 million. CMID has already budgeted \$500,000 and requires an additional \$500,000 funded by reserve release in the Base budget reflected as revenue in growth due to budget system limitations.					

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Reallocate 1.0 FTE Senior Engineering Technician to 1.0 FTE Construction Management Specialist - CMID	—	—	—	—	—
Reallocate 1.0 FTE Senior Engineering Technician position to 1.0 FTE Construction Management Specialist position to support Construction Management & Inspection Division's Labor Compliance Section and improve recruitment efforts. The Division has struggled for nearly two years to fill vacancies, with decades of difficulty identifying qualified candidates. The duties of this position are better suited to the proposed classification, which will broaden the candidate pool and ensure effective labor compliance administration. A prior class study was dropped in 2024 in favor of a broader review that may take years to complete. The increasing volume and complexity of labor compliance work demand higher qualifications that the current classification has failed to attract. Reallocating this position will allow CMID to secure personnel with the necessary expertise, ensuring compliance with labor laws and supporting County departments and agencies. The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Reallocate 1.0 FTE Supervising Engineering Technician to 1.0 FTE Construction Management Supervisor - CMID	—	—	—	—	—
Reallocate 1.0 FTE Supervising Engineering Technician position to 1.0 FTE Construction Management Supervisor position to properly classify the position within Construction Management & Inspection Division's (CMID) Labor Compliance Section. The duties assigned to this position have expanded over many years and are appropriate from an operations standpoint to maintain, however since it results in out-of-class work this reallocation is necessary. This reallocation will allow CMID to maintain its service levels to Departments, while meeting state and federal obligations and remaining eligible for grant funding, while also maintaining the Legacy Status of our Labor Compliance Program. The department is shifting budget appropriations from consultant services to fund this request.					

DCS - County Engineering

Program Overview

DCS-County Engineering consists of three sections described below:

- Special Districts provides funding for a range of transportation, water, sewer, and drainage capital improvements, landscape maintenance, library facilities, and Sheriff services.
- Site Improvements and Permits reviews and approves improvement plans; assists property owners and developers in subdividing property or constructing improvements; and provides internal support for County departments by reviewing building permits, calculating and assessing infrastructure, road and transit, sewer connection, drainage, and water connection fees. This program also serves the development community by providing copies of plans and specifications of County projects, processing encroachment permits for construction in the public right-of-way, and processing transportation permits for oversize loads.
- Surveys reviews and enforces conditions of approval for final and parcel maps to assure orderly land development in compliance with regulatory requirements; reviews records of survey and corner records to maintain records of property boundaries and survey monuments controlling the boundaries. This program is also responsible for surveying and mapping of county roads and other public facilities operated and maintained by the County, and to maintain a fair and accurate record of said surveys in support of maintenance, improvement and operation of said facilities.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$7,358,385	\$8,328,828	\$8,606,265	\$277,437	3.3%
Services & Supplies	\$7,973,109	\$8,047,989	\$11,295,958	\$3,247,969	40.4%
Other Charges	\$15,740	\$81,481	\$87,813	\$6,332	7.8%
Equipment	\$66,017	\$66,200	\$—	\$(66,200)	(100.0)%
Intrafund Charges	\$482,089	\$511,724	\$477,869	\$(33,855)	(6.6)%
Gross Expenditures/Appropriations	\$15,895,340	\$17,036,222	\$20,467,905	\$3,431,683	20.1%
Intrafund Reimbursements within Department	\$(1,063,111)	\$(1,262,767)	\$(1,351,166)	\$(88,399)	7.0%
Total Intrafund Reimbursements	\$(1,063,111)	\$(1,262,767)	\$(1,351,166)	\$(88,399)	7.0%
Total Expenditures/Appropriations	\$14,832,229	\$15,773,455	\$19,116,739	\$3,343,284	21.2%
Total Financing Uses	\$14,832,229	\$15,773,455	\$19,116,739	\$3,343,284	21.2%
Licenses, Permits & Franchises	\$8,938	\$86,000	\$86,000	\$—	—%
Fines, Forfeitures & Penalties	\$142,856	\$37,800	\$62,627	\$24,827	65.7%
Revenue from Use Of Money & Property	\$(128,071)	\$—	\$(25,274)	\$(25,274)	—%
Charges for Services	\$11,257,121	\$14,530,267	\$15,859,981	\$1,329,714	9.2%
Miscellaneous Revenues	\$372,888	\$335,177	\$335,177	\$—	—%
Revenue	\$11,653,733	\$14,989,244	\$16,318,511	\$1,329,267	8.9%
Other Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$—	—%
Total Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$—	—%
Total Revenue	\$16,818,047	\$15,153,558	\$16,482,825	\$1,329,267	8.8%
Fund Balance	\$619,897	\$619,897	\$2,633,914	\$2,014,017	324.9%
Total Use of Fund Balance	\$619,897	\$619,897	\$2,633,914	\$2,014,017	324.9%
Total Financing Sources	\$17,437,944	\$15,773,455	\$19,116,739	\$3,343,284	21.2%
Net Cost	\$(2,605,715)	\$—	\$—	\$—	—%
Positions	46.0	46.0	46.0	—	—%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Add 1.0 FTE Supervising Building Inspector (Limited Term) – CMID	—	—	—	—	—
Add 1.0 FTE Supervising Building Inspector (Limited Term) position to Construction Management & Inspection Division's (CMID) Airports Section to support the growing team of building inspectors and ensure high-quality inspection services for the Sacramento County Department of Airports (SCDA). This role will provide technical oversight, training, supervise inspectors, interpret codes, coordinate with agencies, investigate complex building issues, and ensuring accuracy in inspections and record-keeping, and quality control while reducing the current reliance on external supervisors, which impacts other CMID workgroups. The Airports Section inspects tenant improvements, private developments, and capital projects, including key initiatives like the Terminal A Expansion, Airfield Maintenance Facility, and SMForward permit inspections. SCDA has requested additional inspection support, initially planned for a consultant, to meet increasing workload demands. The department is shifting budget appropriations from consultant services to fund this request.					
DCD - Reallocate 1.0 FTE Office Assistant II to 1.0 FTE Engineering Technician I - BPI	—	—	—	—	—
Reallocate 1.0 FTE Office Assistant II position to a 1.0 FTE Engineering Technician I position due to significant changes in job duties. The role has shifted beyond clerical tasks and now aligns with the technical and operational functions of an Engineering Technician. The duties performed exceed those in the Office Assistant classification, requiring independent decision-making, technical expertise, and project coordination. The role now involves technical interpretation and compliance to building code and oversight of development processes and project coordination—key tasks of an Engineering Technician. Given these changes, reclassification is necessary to ensure the position accurately reflects its complexity. This adjustment will align the role with its current responsibilities. The reallocation of the Office Assistant to an Engineering Technician will be funded by division revenue and shifting budget appropriations from consultant services.					
DCD - Reallocate 1.0 FTE Senior Office Assistant to 1.0 FTE Assistant Land Surveyor - SRVY	—	—	—	—	—
Reallocate 1.0 FTE Senior Office Assistant position to 1.0 FTE Assistant Land Surveyor position as current staffing levels do not allow the Surveys team to meet current timelines for Capital Improvement Plan (CIP) fieldwork and mandated monument preservation. This position will increase monument preservation and verification services by 30% to comply with State Law BP 8771BNC. It will accelerate the Department of Transportation's capital improvement projects with a 3-month turnaround for design topography, boundary mapping, and easements, while ensuring quality assurance on design plans. The Assistant Land Surveyor will also support construction staking and quality assessment during Airports facility development over the next 8 years. This addition enhances capacity, ensures quality control, streamlines workflows, and improves customer service. Budget appropriations will shift from consultant services to fund this request.					

Building Inspection

Budget Unit Functions & Responsibilities

The **Building Inspection** special revenue fund provides financing through building permit fees and direct charges for services delivered to ensure compliant privately-built structures within the Sacramento County Unincorporated Area. This Budget Unit is administered under the Department of Community Development.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Building Inspection	\$22,980,195	\$24,364,396	\$25,410,700	\$1,046,304	4.3%
Gross Expenditures/Appropriations	\$22,980,195	\$24,364,396	\$25,410,700	\$1,046,304	4.3%
Total Expenditures/Appropriations	\$22,980,195	\$24,364,396	\$25,410,700	\$1,046,304	4.3%
Provision for Reserves	\$1,565,666	\$1,565,666	\$—	\$(1,565,666)	(100.0)%
Total Financing Uses	\$24,545,861	\$25,930,062	\$25,410,700	\$(519,362)	(2.0)%
Revenue	\$22,558,852	\$23,058,553	\$24,526,200	\$1,467,647	6.4%
Total Revenue	\$22,558,852	\$23,058,553	\$24,526,200	\$1,467,647	6.4%
Total Use of Fund Balance	\$2,871,509	\$2,871,509	\$884,500	\$(1,987,009)	(69.2)%
Total Financing Sources	\$25,430,361	\$25,930,062	\$25,410,700	\$(519,362)	(2.0)%
Net Cost	\$(884,500)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$22,992,606	\$23,931,396	\$24,985,700	\$1,054,304	4.4%
Other Charges	\$(12,411)	\$433,000	\$425,000	\$(8,000)	(1.8)%
Gross Expenditures/Appropriations	\$22,980,195	\$24,364,396	\$25,410,700	\$1,046,304	4.3%
Total Expenditures/Appropriations	\$22,980,195	\$24,364,396	\$25,410,700	\$1,046,304	4.3%
Provision for Reserves	\$1,565,666	\$1,565,666	\$—	\$(1,565,666)	(100.0)%
Total Financing Uses	\$24,545,861	\$25,930,062	\$25,410,700	\$(519,362)	(2.0)%
Licenses, Permits & Franchises	\$21,927,121	\$22,471,552	\$23,649,199	\$1,177,647	5.2%
Fines, Forfeitures & Penalties	\$95	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$419,296	\$30,000	\$330,000	\$300,000	1,000.0%
Intergovernmental Revenues	\$51,410	\$50,000	\$50,000	\$—	—%
Charges for Services	\$149,986	\$498,501	\$488,501	\$(10,000)	(2.0)%
Miscellaneous Revenues	\$10,944	\$8,500	\$8,500	\$—	—%
Revenue	\$22,558,852	\$23,058,553	\$24,526,200	\$1,467,647	6.4%
Total Revenue	\$22,558,852	\$23,058,553	\$24,526,200	\$1,467,647	6.4%
Fund Balance	\$2,871,509	\$2,871,509	\$884,500	\$(1,987,009)	(69.2)%
Total Use of Fund Balance	\$2,871,509	\$2,871,509	\$884,500	\$(1,987,009)	(69.2)%
Total Financing Sources	\$25,430,361	\$25,930,062	\$25,410,700	\$(519,362)	(2.0)%
Net Cost	\$(884,500)	\$—	\$—	\$—	—%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Building Inspection	500,000	—	500,000	—	—

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Funding for Furniture and Equipment for Goethe Road Office - BPI					
	500,000	—	500,000	—	—
Add one-time funding of \$500,000 for furniture and equipment. Community Development has identified an opportunity to enhance efficiency, security, and collaboration by consolidating the Construction Management and Inspection Division (CMID), the Surveys Section of County Engineering (CE), and the Building Permits and Inspection Division (BPI) into a single, centralized location. Currently spread across multiple leased and County-owned facilities, these divisions would benefit from a streamlined office configuration at 9800 Goethe Road—just a quarter mile from the existing Goethe Road site. This 78,052-square-foot space will support improved operations for staff, programs, and the public. The final cost for interior office furniture and cubicles is \$2.0 million. BPI has already budgeted \$500,000 and requires an additional \$500,000. Funding for this request would have otherwise increased reserves. Due to budget system limitations, this growth is reflected as funded by revenue.					

Affordability Fee

Budget Unit Functions & Responsibilities

The **Affordability Fee** is collected pursuant to Sacramento County Code Section 22.35.050 and used to purchase land for affordable housing, produce or substantially rehabilitate affordable units, or buy down Extremely Low Income units. The affordability fees collected are transferred to and administered by the Sacramento Housing and Redevelopment Agency (SHRA) who governs the funds consistent with Chapter 22.35 of the Sacramento County Code. A portion of the funds may be used to cover reasonable administrative expenses.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Affordability Fee	\$6,186,630	\$7,980,210	\$7,368,620	\$(611,590)	(7.7)%
Gross Expenditures/Appropriations	\$6,186,630	\$7,980,210	\$7,368,620	\$(611,590)	(7.7)%
Total Expenditures/Appropriations	\$6,186,630	\$7,980,210	\$7,368,620	\$(611,590)	(7.7)%
Total Financing Uses	\$6,186,630	\$7,980,210	\$7,368,620	\$(611,590)	(7.7)%
Revenue	\$5,225,341	\$5,562,000	\$5,911,699	\$349,699	6.3%
Total Revenue	\$5,225,341	\$5,562,000	\$5,911,699	\$349,699	6.3%
Total Use of Fund Balance	\$2,418,210	\$2,418,210	\$1,456,921	\$(961,289)	(39.8)%
Total Financing Sources	\$7,643,551	\$7,980,210	\$7,368,620	\$(611,590)	(7.7)%
Net Cost	\$(1,456,921)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$6,186,630	\$7,980,210	\$7,368,620	\$(611,590)	(7.7)%
Gross Expenditures/Appropriations	\$6,186,630	\$7,980,210	\$7,368,620	\$(611,590)	(7.7)%
Total Expenditures/Appropriations	\$6,186,630	\$7,980,210	\$7,368,620	\$(611,590)	(7.7)%
Total Financing Uses	\$6,186,630	\$7,980,210	\$7,368,620	\$(611,590)	(7.7)%
Licenses, Permits & Franchises	\$5,141,049	\$5,562,000	\$5,911,699	\$349,699	6.3%
Revenue from Use Of Money & Property	\$84,292	\$—	\$—	\$—	—%
Revenue	\$5,225,341	\$5,562,000	\$5,911,699	\$349,699	6.3%
Total Revenue	\$5,225,341	\$5,562,000	\$5,911,699	\$349,699	6.3%
Fund Balance	\$2,418,210	\$2,418,210	\$1,456,921	\$(961,289)	(39.8)%
Total Use of Fund Balance	\$2,418,210	\$2,418,210	\$1,456,921	\$(961,289)	(39.8)%
Total Financing Sources	\$7,643,551	\$7,980,210	\$7,368,620	\$(611,590)	(7.7)%
Net Cost	\$(1,456,921)	\$—	\$—	\$—	—%

Connector Joint Powers Authority

Budget Unit Functions & Responsibilities

The Capital Southeast **Connector Joint Powers Authority** was formed in December 2006 to plan and construct a proposed 35-mile roadway spanning from Interstate 5, south of Elk Grove, to Highway 50 in El Dorado County, just east of El Dorado Hills. The Connector will link communities in El Dorado and Sacramento Counties and the cities of Folsom, Rancho Cordova and Elk Grove, alleviating traffic congestion on Highway 50, Interstate 5 and State Route 99. The Connector is being planned to reduce the distance traveled and save time during rush hour, enabling drivers to use a more direct route for faster, safer travel. The County budget document reflects only the salary and benefit appropriations of the Connector Joint Powers Authority (JPA).

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Capital Southeast Connector JPA	\$741,670	\$657,135	\$807,391	\$150,256	22.9%
Gross Expenditures/Appropriations	\$741,670	\$657,135	\$807,391	\$150,256	22.9%
Total Expenditures/Appropriations	\$741,670	\$657,135	\$807,391	\$150,256	22.9%
Total Financing Uses	\$741,670	\$657,135	\$807,391	\$150,256	22.9%
Revenue	\$741,670	\$807,135	\$807,391	\$256	0.0%
Total Revenue	\$741,670	\$807,135	\$807,391	\$256	0.0%
Total Financing Sources	\$741,670	\$807,135	\$807,391	\$256	0.0%
Net Cost	\$—	\$(150,000)	\$—	\$150,000	(100.0)%
Positions	3.0	3.0	3.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$741,670	\$657,135	\$807,391	\$150,256	22.9%
Gross Expenditures/Appropriations	\$741,670	\$657,135	\$807,391	\$150,256	22.9%
Total Expenditures/Appropriations	\$741,670	\$657,135	\$807,391	\$150,256	22.9%
Total Financing Uses	\$741,670	\$657,135	\$807,391	\$150,256	22.9%
Taxes	\$741,670	\$807,135	\$807,391	\$256	0.0%
Revenue	\$741,670	\$807,135	\$807,391	\$256	0.0%
Total Revenue	\$741,670	\$807,135	\$807,391	\$256	0.0%
Total Financing Sources	\$741,670	\$807,135	\$807,391	\$256	0.0%
Net Cost	\$—	\$(150,000)	\$—	\$150,000	(100.0)%
Positions	3.0	3.0	3.0	—	—%

Cooperative Extension

Budget Unit Functions & Responsibilities

The **Cooperative Extension** extends information development from the University of California to enhance the quality of life and environmental and economic well being for the citizens of Sacramento County through research and education. Cooperative Extension has research support and organizational capacity in agriculture and natural resources, in family and consumer sciences, in community resources development, and in youth development.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Cooperative Extension	\$583,842	\$598,899	\$626,379	\$27,480	4.6%
Gross Expenditures/Appropriations	\$583,842	\$598,899	\$626,379	\$27,480	4.6%
Total Expenditures/Appropriations	\$583,842	\$598,899	\$626,379	\$27,480	4.6%
Net Cost	\$583,842	\$598,899	\$626,379	\$27,480	4.6%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$238,725	\$253,782	\$260,246	\$6,464	2.5%
Other Charges	\$345,000	\$345,000	\$366,000	\$21,000	6.1%
Intrafund Charges	\$117	\$117	\$133	\$16	13.7%
Gross Expenditures/Appropriations	\$583,842	\$598,899	\$626,379	\$27,480	4.6%
Total Expenditures/Appropriations	\$583,842	\$598,899	\$626,379	\$27,480	4.6%
Net Cost	\$583,842	\$598,899	\$626,379	\$27,480	4.6%

Carmichael Recreation And Park District

Budget Unit Functions & Responsibilities

The **Carmichael Recreation and Park District (CRPD)** is a dependent special district governed by a five member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors; the Board of Supervisors serve as the ex-officio directors of the District. The Carmichael Recreation and Park District provides park and recreation services for the 42,408 residents of the unincorporated area within portions of Carmichael and Fair Oaks, encompassing a 9.25 square mile area. The CRPD does not use County employees. Programs include:

- Carmichael Recreation and Park District
- Capital Projects Series 2023 A-1&2
- Debt Service Series 2023 A-1
- Debt Service Series 2023 A-2
- Capital Project Fund Series 2025B
- Debt Service Fund Series 2025B

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Capital Project Fund Series 2025B	\$—	\$—	\$12,200,000	\$12,200,000	—%
Capital Project Series 2023 A-1&2	\$1,614,607	\$9,442,166	\$7,774,122	\$(1,668,044)	(17.7)%
Carmichael Recreation and Park District	\$5,946,621	\$7,324,337	\$6,578,886	\$(745,451)	(10.2)%
Debt Service Fund Series 2025B	\$—	\$—	\$611,222	\$611,222	—%
Debt Service Series 2023 A-1	\$268,000	\$345,492	\$202,533	\$(142,959)	(41.4)%
Debt Service Series 2023 A-2	\$925,563	\$1,823,524	\$1,115,417	\$(708,107)	(38.8)%
Gross Expenditures/Appropriations	\$8,754,791	\$18,935,519	\$28,482,180	\$9,546,661	50.4%
Total Expenditures/Appropriations	\$8,754,791	\$18,935,519	\$28,482,180	\$9,546,661	50.4%
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$—	—%
Total Financing Uses	\$8,809,791	\$18,990,519	\$28,537,180	\$9,546,661	50.3%
Revenue	\$6,140,341	\$7,984,937	\$7,523,616	\$(461,321)	(5.8)%
Total Revenue	\$6,140,341	\$7,984,937	\$7,523,616	\$(461,321)	(5.8)%
Total Use of Fund Balance	\$11,005,582	\$11,005,582	\$21,013,564	\$10,007,982	90.9%
Total Financing Sources	\$17,145,923	\$18,990,519	\$28,537,180	\$9,546,661	50.3%
Net Cost	\$(8,336,132)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$3,291,132	\$3,510,770	\$3,255,747	\$(255,023)	(7.3)%
Services & Supplies	\$2,261,882	\$2,374,206	\$2,372,654	\$(1,552)	(0.1)%
Other Charges	\$1,193,563	\$925,563	\$1,609,318	\$683,755	73.9%
Improvements	\$1,907,976	\$10,276,527	\$20,314,607	\$10,038,080	97.7%
Equipment	\$100,238	\$105,000	\$110,000	\$5,000	4.8%
Appropriation for Contingencies	\$—	\$1,743,453	\$819,854	\$(923,599)	(53.0)%
Gross Expenditures/Appropriations	\$8,754,791	\$18,935,519	\$28,482,180	\$9,546,661	50.4%
Total Expenditures/Appropriations	\$8,754,791	\$18,935,519	\$28,482,180	\$9,546,661	50.4%
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$—	—%
Total Financing Uses	\$8,809,791	\$18,990,519	\$28,537,180	\$9,546,661	50.3%
Taxes	\$3,165,716	\$3,789,380	\$4,044,880	\$255,500	6.7%
Revenue from Use Of Money & Property	\$1,500,218	\$2,110,522	\$2,100,956	\$(9,566)	(0.5)%
Intergovernmental Revenues	\$583,662	\$1,072,871	\$502,280	\$(570,591)	(53.2)%
Charges for Services	\$710,891	\$689,500	\$715,000	\$25,500	3.7%
Miscellaneous Revenues	\$179,854	\$322,664	\$160,500	\$(162,164)	(50.3)%
Revenue	\$6,140,341	\$7,984,937	\$7,523,616	\$(461,321)	(5.8)%
Total Revenue	\$6,140,341	\$7,984,937	\$7,523,616	\$(461,321)	(5.8)%
Fund Balance	\$11,005,582	\$11,005,582	\$21,013,564	\$10,007,982	90.9%
Total Use of Fund Balance	\$11,005,582	\$11,005,582	\$21,013,564	\$10,007,982	90.9%
Total Financing Sources	\$17,145,923	\$18,990,519	\$28,537,180	\$9,546,661	50.3%
Net Cost	\$(8,336,132)	\$—	\$—	\$—	—%

Capital Project Fund Series 2025B

Program Overview

Capital Project Fund Series 2025B represents the Series 2025B of General Obligation Bonds passed by voters in November 2022 totaling \$31.9 million. The only sources of income for Series 2025 are bond proceeds and related interest earnings. The expenditure allocations are restricted to improvements to CRPD property and facilities to construct/renovate aging restrooms and facilities; make safety/security/handicapped accessibility improvements; and upgrade playgrounds, features, and amenities.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Improvements	\$—	\$—	\$12,200,000	\$12,200,000	—%
Gross Expenditures/Appropriations	\$—	\$—	\$12,200,000	\$12,200,000	—%
Total Expenditures/Appropriations	\$—	\$—	\$12,200,000	\$12,200,000	—%
Total Financing Uses	\$—	\$—	\$12,200,000	\$12,200,000	—%
Fund Balance	\$—	\$—	\$12,200,000	\$12,200,000	—%
Total Use of Fund Balance	\$—	\$—	\$12,200,000	\$12,200,000	—%
Total Financing Sources	\$—	\$—	\$12,200,000	\$12,200,000	—%
Net Cost	\$—	\$—	\$—	\$—	—%

Capital Project Series 2023 A-1&2

Program Overview

Capital Project Series 2023 A-1&2 represents the Series 2023 A-1 (tax exempt) & 2 (taxable) of General Obligation Bonds passed by voters in November 2022 totaling \$31.9 million. The only sources of income for Series 2023 are bond proceeds and related interest earnings. The expenditure allocations are restricted to improvements to CRPD property and facilities to construct/renovate aging restrooms and facilities; make safety/security/handicapped accessibility improvements; and upgrade playgrounds, features, and amenities.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Improvements	\$1,614,607	\$9,442,166	\$7,664,122	\$(1,778,044)	(18.8)%
Equipment	\$—	\$—	\$110,000	\$110,000	—%
Gross Expenditures/Appropriations	\$1,614,607	\$9,442,166	\$7,774,122	\$(1,668,044)	(17.7)%
Total Expenditures/Appropriations	\$1,614,607	\$9,442,166	\$7,774,122	\$(1,668,044)	(17.7)%
Total Financing Uses	\$1,614,607	\$9,442,166	\$7,774,122	\$(1,668,044)	(17.7)%
Revenue from Use Of Money & Property	\$(33,057)	\$410,236	\$389,856	\$(20,380)	(5.0)%
Revenue	\$(33,057)	\$410,236	\$389,856	\$(20,380)	(5.0)%
Total Revenue	\$(33,057)	\$410,236	\$389,856	\$(20,380)	(5.0)%
Fund Balance	\$9,031,930	\$9,031,930	\$7,384,266	\$(1,647,664)	(18.2)%
Total Use of Fund Balance	\$9,031,930	\$9,031,930	\$7,384,266	\$(1,647,664)	(18.2)%
Total Financing Sources	\$8,998,873	\$9,442,166	\$7,774,122	\$(1,668,044)	(17.7)%
Net Cost	\$(7,384,266)	\$—	\$—	\$—	—%

Carmichael Recreation and Park District

Program Overview

Carmichael Recreation and Park District (CRPD) represents the CRPD General Fund. The main sources of revenue are property taxes, leases/rentals, and recreation programs. The main types of expenditures include the operations budget of salaries and benefits, services and supplies; capital equipment and projects.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$3,291,132	\$3,510,770	\$3,255,747	\$(255,023)	(7.3)%
Services & Supplies	\$2,261,882	\$2,374,206	\$2,372,654	\$(1,552)	(0.1)%
Improvements	\$293,369	\$834,361	\$450,485	\$(383,876)	(46.0)%
Equipment	\$100,238	\$105,000	\$—	\$(105,000)	(100.0)%
Appropriation for Contingencies	\$—	\$500,000	\$500,000	\$—	—%
Gross Expenditures/Appropriations	\$5,946,621	\$7,324,337	\$6,578,886	\$(745,451)	(10.2)%
Total Expenditures/Appropriations	\$5,946,621	\$7,324,337	\$6,578,886	\$(745,451)	(10.2)%
Provision for Reserves	\$55,000	\$55,000	\$55,000	\$—	—%
Total Financing Uses	\$6,001,621	\$7,379,337	\$6,633,886	\$(745,451)	(10.1)%
Taxes	\$2,770,492	\$2,777,354	\$2,841,845	\$64,491	2.3%
Revenue from Use Of Money & Property	\$1,640,335	\$1,679,486	\$1,696,100	\$16,614	1.0%
Intergovernmental Revenues	\$580,680	\$1,064,254	\$493,730	\$(570,524)	(53.6)%
Charges for Services	\$710,891	\$689,500	\$715,000	\$25,500	3.7%
Miscellaneous Revenues	\$179,854	\$322,664	\$160,500	\$(162,164)	(50.3)%
Revenue	\$5,882,252	\$6,533,258	\$5,907,175	\$(626,083)	(9.6)%
Total Revenue	\$5,882,252	\$6,533,258	\$5,907,175	\$(626,083)	(9.6)%
Fund Balance	\$846,079	\$846,079	\$726,711	\$(119,368)	(14.1)%
Total Use of Fund Balance	\$846,079	\$846,079	\$726,711	\$(119,368)	(14.1)%
Total Financing Sources	\$6,728,331	\$7,379,337	\$6,633,886	\$(745,451)	(10.1)%
Net Cost	\$(726,711)	\$—	\$—	\$—	—%

Debt Service Fund Series 2025B

Program Overview

Debt Service Fund Series 2025B represents debt service on the taxable bonds issued under the General Obligation Bonds passed by voters in November 2022. The only sources of revenue are property tax levied and related interest collected to meet the debt service obligation of principal and interest. The expenditures are restricted to principal and interest payments.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$—	\$—	\$481,222	\$481,222	—%
Appropriation for Contingencies	\$—	\$—	\$130,000	\$130,000	—%
Gross Expenditures/Appropriations	\$—	\$—	\$611,222	\$611,222	—%
Total Expenditures/Appropriations	\$—	\$—	\$611,222	\$611,222	—%
Total Financing Uses	\$—	\$—	\$611,222	\$611,222	—%
Taxes	\$—	\$—	\$133,791	\$133,791	—%
Revenue	\$—	\$—	\$133,791	\$133,791	—%
Total Revenue	\$—	\$—	\$133,791	\$133,791	—%
Fund Balance	\$—	\$—	\$477,431	\$477,431	—%
Total Use of Fund Balance	\$—	\$—	\$477,431	\$477,431	—%
Total Financing Sources	\$—	\$—	\$611,222	\$611,222	—%
Net Cost	\$—	\$—	\$—	\$—	—%

Debt Service Series 2023 A-1

Program Overview

Debt Service Series 2023A-1 represents the Series 2023 A-1 debt service on the tax exempt bonds issued under the General Obligation Bonds passed by voters in November 2022. The only sources of revenue are property tax levied and related interest collected to meet the debt service obligation of principal and interest. The expenditures are restricted to principal and interest payments.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$268,000	\$—	\$202,533	\$202,533	—%
Appropriation for Contingencies	\$—	\$345,492	\$—	\$(345,492)	(100.0)%
Gross Expenditures/Appropriations	\$268,000	\$345,492	\$202,533	\$(142,959)	(41.4)%
Total Expenditures/Appropriations	\$268,000	\$345,492	\$202,533	\$(142,959)	(41.4)%
Total Financing Uses	\$268,000	\$345,492	\$202,533	\$(142,959)	(41.4)%
Taxes	\$54,918	\$63,630	\$256,360	\$192,730	302.9%
Revenue from Use Of Money & Property	\$(115,257)	\$7,800	\$—	\$(7,800)	(100.0)%
Intergovernmental Revenues	\$428	\$527	\$550	\$23	4.4%
Revenue	\$(59,911)	\$71,957	\$256,910	\$184,953	257.0%
Total Revenue	\$(59,911)	\$71,957	\$256,910	\$184,953	257.0%
Fund Balance	\$273,535	\$273,535	\$(54,377)	\$(327,912)	(119.9)%
Total Use of Fund Balance	\$273,535	\$273,535	\$(54,377)	\$(327,912)	(119.9)%
Total Financing Sources	\$213,624	\$345,492	\$202,533	\$(142,959)	(41.4)%
Net Cost	\$54,376	\$—	\$—	\$—	—%

Debt Service Series 2023 A-2

Program Overview

Debt Service Series 2023A-2 represents the Series 2023 A-2 debt service on the taxable bonds issued under the General Obligation Bonds passed by voters in November 2022. The only sources of revenue are property tax levied and related interest collected to meet the debt service obligation of principal and interest. The expenditures are restricted to principal and interest payments.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$925,563	\$925,563	\$925,563	\$—	—%
Appropriation for Contingencies	\$—	\$897,961	\$189,854	\$(708,107)	(78.9)%
Gross Expenditures/Appropriations	\$925,563	\$1,823,524	\$1,115,417	\$(708,107)	(38.8)%
Total Expenditures/Appropriations	\$925,563	\$1,823,524	\$1,115,417	\$(708,107)	(38.8)%
Total Financing Uses	\$925,563	\$1,823,524	\$1,115,417	\$(708,107)	(38.8)%
Taxes	\$340,306	\$948,396	\$812,884	\$(135,512)	(14.3)%
Revenue from Use Of Money & Property	\$8,197	\$13,000	\$15,000	\$2,000	15.4%
Intergovernmental Revenues	\$2,554	\$8,090	\$8,000	\$(90)	(1.1)%
Revenue	\$351,057	\$969,486	\$835,884	\$(133,602)	(13.8)%
Total Revenue	\$351,057	\$969,486	\$835,884	\$(133,602)	(13.8)%
Fund Balance	\$854,038	\$854,038	\$279,533	\$(574,505)	(67.3)%
Total Use of Fund Balance	\$854,038	\$854,038	\$279,533	\$(574,505)	(67.3)%
Total Financing Sources	\$1,205,095	\$1,823,524	\$1,115,417	\$(708,107)	(38.8)%
Net Cost	\$(279,532)	\$—	\$—	\$—	—%

Mission Oaks Recreation And Park District

Budget Unit Functions & Responsibilities

The **Mission Oaks Recreation and Park District** is a dependent special district governed by a five-member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors; the Board of Supervisors serves as the ex-officio directors of the District. The District covers a 9.1 square mile area in the Arden-Arcade and Carmichael communities of Sacramento County, an area of approximately 62,500 residents. The Mission Oaks Recreation and Park District provides recreation programs and services to residents, including preschoolers, youth, adults, and senior adults; and maintains 11 District-owned parks (88.75 acres), four school parks (13.7 acres), and Hazelwood Greens, a County owned drainage retention basin (1.8 acres). The Mission Oaks Recreation and Park District does not use County employees.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Mission Oaks Recreation and Park District	\$5,110,378	\$7,737,364	\$8,007,547	\$270,183	3.5%
Gross Expenditures/Appropriations	\$5,110,378	\$7,737,364	\$8,007,547	\$270,183	3.5%
Total Expenditures/Appropriations	\$5,110,378	\$7,737,364	\$8,007,547	\$270,183	3.5%
Provision for Reserves	\$34,875	\$34,875	\$216,481	\$181,606	520.7%
Total Financing Uses	\$5,145,253	\$7,772,239	\$8,224,028	\$451,789	5.8%
Revenue	\$5,423,665	\$6,154,133	\$6,327,510	\$173,377	2.8%
Total Revenue	\$5,423,665	\$6,154,133	\$6,327,510	\$173,377	2.8%
Total Use of Fund Balance	\$1,618,106	\$1,618,106	\$1,896,518	\$278,412	17.2%
Total Financing Sources	\$7,041,771	\$7,772,239	\$8,224,028	\$451,789	5.8%
Net Cost	\$(1,896,518)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$3,088,336	\$3,469,787	\$3,506,075	\$36,288	1.0%
Services & Supplies	\$1,737,379	\$2,093,368	\$2,151,389	\$58,021	2.8%
Other Charges	\$1,701	\$2,455	\$2,455	\$—	—%
Improvements	\$282,962	\$2,021,754	\$2,197,628	\$175,874	8.7%
Appropriation for Contingencies	\$—	\$150,000	\$150,000	\$—	—%
Gross Expenditures/Appropriations	\$5,110,378	\$7,737,364	\$8,007,547	\$270,183	3.5%
Total Expenditures/Appropriations	\$5,110,378	\$7,737,364	\$8,007,547	\$270,183	3.5%
Provision for Reserves	\$34,875	\$34,875	\$216,481	\$181,606	520.7%
Total Financing Uses	\$5,145,253	\$7,772,239	\$8,224,028	\$451,789	5.8%
Taxes	\$3,878,558	\$3,807,679	\$3,971,022	\$163,343	4.3%
Fines, Forfeitures & Penalties	\$—	\$1,205	\$—	\$(1,205)	(100.0)%
Revenue from Use Of Money & Property	\$382,836	\$157,420	\$263,978	\$106,558	67.7%
Intergovernmental Revenues	\$63,349	\$59,329	\$55,310	\$(4,019)	(6.8)%
Charges for Services	\$1,067,071	\$2,002,000	\$2,009,500	\$7,500	0.4%
Miscellaneous Revenues	\$31,852	\$126,500	\$27,700	\$(98,800)	(78.1)%
Revenue	\$5,423,665	\$6,154,133	\$6,327,510	\$173,377	2.8%
Total Revenue	\$5,423,665	\$6,154,133	\$6,327,510	\$173,377	2.8%
Fund Balance	\$1,618,106	\$1,618,106	\$1,896,518	\$278,412	17.2%
Total Use of Fund Balance	\$1,618,106	\$1,618,106	\$1,896,518	\$278,412	17.2%
Total Financing Sources	\$7,041,771	\$7,772,239	\$8,224,028	\$451,789	5.8%
Net Cost	\$(1,896,518)	\$—	\$—	\$—	—%

Mission Oaks Maint/Improvement Dist

Budget Unit Functions & Responsibilities

The **Mission Oaks Maintenance and Improvement Assessment District** was approved by the voters in July of 1998 to provide funding for maintenance and improvement projects within the Mission Oaks Recreation and Park District. A new ballot measure was approved by voters in 2006, increasing the previously established rate and including an annual Consumer Price Index adjustment not to exceed three percent in any one year.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Mission Oaks Maintenance Assessment District	\$832,742	\$1,523,774	\$1,798,080	\$274,306	18.0%
Gross Expenditures/Appropriations	\$832,742	\$1,523,774	\$1,798,080	\$274,306	18.0%
Total Expenditures/Appropriations	\$832,742	\$1,523,774	\$1,798,080	\$274,306	18.0%
Provision for Reserves	\$43,509	\$43,509	\$57,628	\$14,119	32.5%
Total Financing Uses	\$876,251	\$1,567,283	\$1,855,708	\$288,425	18.4%
Revenue	\$1,127,021	\$1,083,334	\$1,120,989	\$37,655	3.5%
Total Revenue	\$1,127,021	\$1,083,334	\$1,120,989	\$37,655	3.5%
Total Use of Fund Balance	\$483,949	\$483,949	\$734,719	\$250,770	51.8%
Total Financing Sources	\$1,610,970	\$1,567,283	\$1,855,708	\$288,425	18.4%
Net Cost	\$(734,719)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$502,475	\$549,376	\$570,080	\$20,704	3.8%
Improvements	\$330,266	\$974,398	\$1,093,000	\$118,602	12.2%
Equipment	\$—	\$—	\$135,000	\$135,000	—%
Gross Expenditures/Appropriations	\$832,742	\$1,523,774	\$1,798,080	\$274,306	18.0%
Total Expenditures/Appropriations	\$832,742	\$1,523,774	\$1,798,080	\$274,306	18.0%
Provision for Reserves	\$43,509	\$43,509	\$57,628	\$14,119	32.5%
Total Financing Uses	\$876,251	\$1,567,283	\$1,855,708	\$288,425	18.4%
Revenue from Use Of Money & Property	\$32,336	\$12,500	\$24,500	\$12,000	96.0%
Miscellaneous Revenues	\$1,091,635	\$1,070,834	\$1,096,489	\$25,655	2.4%
Other Financing Sources	\$3,050	\$—	\$—	\$—	—%
Revenue	\$1,127,021	\$1,083,334	\$1,120,989	\$37,655	3.5%
Total Revenue	\$1,127,021	\$1,083,334	\$1,120,989	\$37,655	3.5%
Fund Balance	\$483,949	\$483,949	\$734,719	\$250,770	51.8%
Total Use of Fund Balance	\$483,949	\$483,949	\$734,719	\$250,770	51.8%
Total Financing Sources	\$1,610,970	\$1,567,283	\$1,855,708	\$288,425	18.4%
Net Cost	\$(734,719)	\$—	\$—	\$—	—%

Sunrise Recreation And Park District

Budget Unit Functions & Responsibilities

The **Sunrise Recreation and Park District** is a dependent special district governed by a five-member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors, whose members serve as the ex-officio directors of the District. The District is responsible for providing park facilities and recreation services for a population of approximately 171,000 in the City of Citrus Heights and unincorporated communities of Antelope and Foothill Farms, within a geographic area of 27 square miles in northern Sacramento County. The District currently administers 45 parks and open space sites, including one 9-hole par-3 golf course, three community centers, a historic home, two aquatic facilities, neighborhood and community park sites, two dog parks and a skate park, totaling over 492 acres. The Sunrise Recreation and Park District does not use County employees.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Sunrise Recreation and Park District	\$12,086,738	\$15,647,910	\$17,935,231	\$2,287,321	14.6%
Gross Expenditures/Appropriations	\$12,086,738	\$15,647,910	\$17,935,231	\$2,287,321	14.6%
Total Expenditures/Appropriations	\$12,086,738	\$15,647,910	\$17,935,231	\$2,287,321	14.6%
Total Financing Uses	\$12,086,738	\$15,647,910	\$17,935,231	\$2,287,321	14.6%
Revenue	\$12,768,206	\$12,919,294	\$14,525,147	\$1,605,853	12.4%
Total Revenue	\$12,768,206	\$12,919,294	\$14,525,147	\$1,605,853	12.4%
Total Use of Fund Balance	\$2,728,616	\$2,728,616	\$3,410,084	\$681,468	25.0%
Total Financing Sources	\$15,496,822	\$15,647,910	\$17,935,231	\$2,287,321	14.6%
Net Cost	\$(3,410,084)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$8,376,561	\$8,989,471	\$10,386,351	\$1,396,880	15.5%
Services & Supplies	\$3,181,921	\$3,477,199	\$4,065,010	\$587,811	16.9%
Other Charges	\$53,662	\$70,596	\$63,020	\$(7,576)	(10.7)%
Improvements	\$357,224	\$2,405,644	\$2,750,850	\$345,206	14.3%
Equipment	\$117,369	\$155,000	\$120,000	\$(35,000)	(22.6)%
Appropriation for Contingencies	\$—	\$550,000	\$550,000	\$—	—%
Gross Expenditures/Appropriations	\$12,086,738	\$15,647,910	\$17,935,231	\$2,287,321	14.6%
Total Expenditures/Appropriations	\$12,086,738	\$15,647,910	\$17,935,231	\$2,287,321	14.6%
Total Financing Uses	\$12,086,738	\$15,647,910	\$17,935,231	\$2,287,321	14.6%
Taxes	\$6,816,598	\$6,851,129	\$7,056,663	\$205,534	3.0%
Fines, Forfeitures & Penalties	\$325	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$955,276	\$812,499	\$1,060,779	\$248,280	30.6%
Intergovernmental Revenues	\$2,130,996	\$1,356,352	\$2,226,650	\$870,298	64.2%
Charges for Services	\$2,634,257	\$2,305,002	\$2,452,618	\$147,616	6.4%
Miscellaneous Revenues	\$230,754	\$1,591,812	\$1,725,937	\$134,125	8.4%
Other Financing Sources	\$—	\$2,500	\$2,500	\$—	—%
Revenue	\$12,768,206	\$12,919,294	\$14,525,147	\$1,605,853	12.4%
Total Revenue	\$12,768,206	\$12,919,294	\$14,525,147	\$1,605,853	12.4%
Fund Balance	\$2,728,616	\$2,728,616	\$3,410,084	\$681,468	25.0%
Total Use of Fund Balance	\$2,728,616	\$2,728,616	\$3,410,084	\$681,468	25.0%
Total Financing Sources	\$15,496,822	\$15,647,910	\$17,935,231	\$2,287,321	14.6%
Net Cost	\$(3,410,084)	\$—	\$—	\$—	—%

Antelope Assessment

Budget Unit Functions & Responsibilities

The Sunrise Park Maintenance and Recreation Improvement **Antelope Assessment District** (Antelope Area) was approved by the voters in July 2002 to provide funding for installation, maintenance, and servicing of public facilities. The District also manages debt service, issuance costs, and other expenses associated with the issuance and administration of bonds, lease obligations, or other financing for the public facilities and improvements within the Antelope Area Assessment District.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Antelope Assessment	\$775,377	\$890,471	\$1,086,553	\$196,082	22.0%
Gross Expenditures/Appropriations	\$775,377	\$890,471	\$1,086,553	\$196,082	22.0%
Total Expenditures/Appropriations	\$775,377	\$890,471	\$1,086,553	\$196,082	22.0%
Provision for Reserves	\$43,101	\$43,101	\$—	\$(43,101)	(100.0)%
Total Financing Uses	\$818,478	\$933,572	\$1,086,553	\$152,981	16.4%
Revenue	\$846,116	\$831,170	\$856,145	\$24,975	3.0%
Total Revenue	\$846,116	\$831,170	\$856,145	\$24,975	3.0%
Total Use of Fund Balance	\$102,402	\$102,402	\$230,408	\$128,006	125.0%
Total Financing Sources	\$948,518	\$933,572	\$1,086,553	\$152,981	16.4%
Net Cost	\$(130,040)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$38,359	\$38,359	\$38,359	\$—	—%
Services & Supplies	\$321,992	\$360,062	\$440,000	\$79,938	22.2%
Other Charges	\$415,026	\$415,027	\$415,026	\$(1)	(0.0)%
Improvements	\$—	\$—	\$193,168	\$193,168	—%
Appropriation for Contingencies	\$—	\$77,023	\$—	\$(77,023)	(100.0)%
Gross Expenditures/Appropriations	\$775,377	\$890,471	\$1,086,553	\$196,082	22.0%
Total Expenditures/Appropriations	\$775,377	\$890,471	\$1,086,553	\$196,082	22.0%
Provision for Reserves	\$43,101	\$43,101	\$—	\$(43,101)	(100.0)%
Total Financing Uses	\$818,478	\$933,572	\$1,086,553	\$152,981	16.4%
Revenue from Use Of Money & Property	\$31,696	\$15,000	\$15,000	\$—	—%
Charges for Services	\$814,420	\$816,170	\$841,145	\$24,975	3.1%
Revenue	\$846,116	\$831,170	\$856,145	\$24,975	3.0%
Total Revenue	\$846,116	\$831,170	\$856,145	\$24,975	3.0%
Reserve Release	\$—	\$—	\$100,368	\$100,368	—%
Fund Balance	\$102,402	\$102,402	\$130,040	\$27,638	27.0%
Total Use of Fund Balance	\$102,402	\$102,402	\$230,408	\$128,006	125.0%
Total Financing Sources	\$948,518	\$933,572	\$1,086,553	\$152,981	16.4%
Net Cost	\$(130,040)	\$—	\$—	\$—	—%

Citrus Heights Assessment Districts

Budget Unit Functions & Responsibilities

The **Citrus Heights Assessment District** provides maintenance and improvements for the City of Citrus Heights in connection with the Landscape Maintenance Districts (Assessment Districts: #03-01 - Stock Ranch Zone 1, #03-01 - Stock Ranch/Van Maren Park Zone 2, and #03-01 - Mitchell Farms Zone 3 for the future Mitchell Village Park). The District incurs costs that are reimbursable from the City of Citrus Heights.

Budget Unit – Budget by Program

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

Foothill Park

Budget Unit Functions & Responsibilities

Sunrise Recreation and Park District (SRPD) is responsible for coordination of improvements to **Foothill Park**. This fund was established to identify funds set aside specifically for improvements to Foothill Community Park.

Budget Unit – Budget by Program

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

Economic Development

Budget Unit Functions & Responsibilities

The Office of **Economic Development** (Office) is responsible for economic development matters within the County including the operation of the County's Business Environmental Resource Center, and activities related to the redevelopment of the former McClellan and Mather Air Force Bases.

The Office is responsible for administering Sacramento County's economic development and job creation and retention programs. These programs focus on business development, retention and attraction; and attraction of key sales, property, transient occupancy and utility user tax revenue generators. The Office is also actively engaged with revitalization of various commercial corridors in the County and working with other organizations in the promotion of sports, tourism and the arts.

General economic development activities promote a sustainable community and have resulted in increased General Fund revenues, including sales and property tax from projects within the major commercial corridors, as well as job growth.

Programs within the Office of Economic Development include:

- Administration
- Business Environmental Resource Center (BERC)
- General Economic Development
- Mather
- McClellan

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Administration	\$3,639,897	\$4,843,058	\$4,915,055	\$71,997	1.5%
Business Environmental Resource Center (BERC)	\$727,754	\$852,539	\$801,642	\$(50,897)	(6.0)%
General Economic Development	\$4,889,115	\$10,835,555	\$7,817,292	\$(3,018,263)	(27.9)%
Mather	\$867,224	\$6,793,926	\$7,882,888	\$1,088,962	16.0%
McClellan	\$35,574,265	\$60,891,764	\$34,365,537	\$(26,526,227)	(43.6)%
Gross Expenditures/Appropriations	\$45,698,256	\$84,216,842	\$55,782,414	\$(28,434,428)	(33.8)%
Total Intrafund Reimbursements	\$(6,275,930)	\$(7,191,886)	\$(7,615,772)	\$(423,886)	5.9%
Total Expenditures/Appropriations	\$39,422,327	\$77,024,956	\$48,166,642	\$(28,858,314)	(37.5)%
Provision for Reserves	\$21,887,808	\$21,887,808	\$455,863	\$(21,431,945)	(97.9)%
Total Financing Uses	\$61,310,135	\$98,912,764	\$48,622,505	\$(50,290,259)	(50.8)%
Revenue	\$24,318,454	\$31,084,325	\$15,016,746	\$(16,067,579)	(51.7)%
Total Interfund Reimbursements	\$15,161,238	\$28,243,646	\$15,851,410	\$(12,392,236)	(43.9)%
Total Revenue	\$39,479,691	\$59,327,971	\$30,868,156	\$(28,459,815)	(48.0)%
Total Use of Fund Balance	\$39,584,793	\$39,584,793	\$17,754,349	\$(21,830,444)	(55.1)%
Total Financing Sources	\$79,064,484	\$98,912,764	\$48,622,505	\$(50,290,259)	(50.8)%
Net Cost	\$(17,754,349)	\$—	\$—	\$—	—%
Positions	16.0	16.0	16.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,736,199	\$3,478,987	\$3,538,192	\$59,205	1.7%
Services & Supplies	\$21,323,599	\$40,425,353	\$25,956,152	\$(14,469,201)	(35.8)%
Other Charges	\$536,374	\$5,241,970	\$3,446,481	\$(1,795,489)	(34.3)%
Interfund Charges	\$14,826,156	\$27,878,646	\$15,225,817	\$(12,652,829)	(45.4)%
Intrafund Charges	\$6,275,930	\$7,191,886	\$7,615,772	\$423,886	5.9%
Gross Expenditures/Appropriations	\$45,698,256	\$84,216,842	\$55,782,414	\$(28,434,428)	(33.8)%
Other Intrafund Reimbursements	\$(6,257,351)	\$(7,161,886)	\$(7,577,676)	\$(415,790)	5.8%
Intrafund Reimbursements within Department	\$(18,578)	\$(30,000)	\$(38,096)	\$(8,096)	27.0%
Total Intrafund Reimbursements	\$(6,275,930)	\$(7,191,886)	\$(7,615,772)	\$(423,886)	5.9%
Total Expenditures/Appropriations	\$39,422,327	\$77,024,956	\$48,166,642	\$(28,858,314)	(37.5)%
Provision for Reserves	\$21,887,808	\$21,887,808	\$455,863	\$(21,431,945)	(97.9)%
Total Financing Uses	\$61,310,135	\$98,912,764	\$48,622,505	\$(50,290,259)	(50.8)%
Licenses, Permits & Franchises	\$266,533	\$146,609	\$266,016	\$119,407	81.4%
Revenue from Use Of Money & Property	\$1,803,146	\$1,540,701	\$1,607,801	\$67,100	4.4%
Intergovernmental Revenues	\$16,640,711	\$24,261,234	\$8,701,219	\$(15,560,015)	(64.1)%
Charges for Services	\$2,659,591	\$3,173,236	\$2,479,165	\$(694,071)	(21.9)%
Miscellaneous Revenues	\$2,920,632	\$1,941,545	\$1,941,545	\$—	—%
Other Financing Sources	\$27,840	\$21,000	\$21,000	\$—	—%
Revenue	\$24,318,454	\$31,084,325	\$15,016,746	\$(16,067,579)	(51.7)%
Other Interfund Reimbursements	\$15,161,238	\$28,243,646	\$15,851,410	\$(12,392,236)	(43.9)%
Total Interfund Reimbursements	\$15,161,238	\$28,243,646	\$15,851,410	\$(12,392,236)	(43.9)%
Total Revenue	\$39,479,691	\$59,327,971	\$30,868,156	\$(28,459,815)	(48.0)%
Fund Balance	\$39,584,793	\$39,584,793	\$17,754,349	\$(21,830,444)	(55.1)%
Total Use of Fund Balance	\$39,584,793	\$39,584,793	\$17,754,349	\$(21,830,444)	(55.1)%
Total Financing Sources	\$79,064,484	\$98,912,764	\$48,622,505	\$(50,290,259)	(50.8)%
Net Cost	\$(17,754,349)	\$—	\$—	\$—	—%
Positions	16.0	16.0	16.0	—	—%

Administration

Program Overview

Administration funds personnel salary and benefit costs, administration costs, and County allocated costs for the Business Environmental Resource Center (BERC), General Economic Development, Mather, and McClellan programs. Administration is primarily funded with reimbursement from these programs.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,736,021	\$3,478,987	\$3,538,192	\$59,205	1.7%
Services & Supplies	\$416,659	\$456,854	\$485,586	\$28,732	6.3%
Other Charges	\$49,528	\$49,528	\$42,330	\$(7,198)	(14.5)%
Intrafund Charges	\$437,689	\$857,689	\$848,947	\$(8,742)	(1.0)%
Gross Expenditures/Appropriations	\$3,639,897	\$4,843,058	\$4,915,055	\$71,997	1.5%
Other Intrafund Reimbursements	\$(3,326,314)	\$(3,367,488)	\$(3,551,152)	\$(183,664)	5.5%
Total Intrafund Reimbursements	\$(3,326,314)	\$(3,367,488)	\$(3,551,152)	\$(183,664)	5.5%
Total Expenditures/Appropriations	\$313,583	\$1,475,570	\$1,363,903	\$(111,667)	(7.6)%
Provision for Reserves	\$250,000	\$250,000	\$250,000	\$—	—%
Total Financing Uses	\$563,583	\$1,725,570	\$1,613,903	\$(111,667)	(6.5)%
Revenue from Use Of Money & Property	\$428,945	\$435,000	\$455,000	\$20,000	4.6%
Charges for Services	\$2,971	\$15,000	\$15,000	\$—	—%
Revenue	\$431,916	\$450,000	\$470,000	\$20,000	4.4%
Total Revenue	\$431,916	\$450,000	\$470,000	\$20,000	4.4%
Fund Balance	\$1,275,570	\$1,275,570	\$1,143,903	\$(131,667)	(10.3)%
Total Use of Fund Balance	\$1,275,570	\$1,275,570	\$1,143,903	\$(131,667)	(10.3)%
Total Financing Sources	\$1,707,486	\$1,725,570	\$1,613,903	\$(111,667)	(6.5)%
Net Cost	\$(1,143,903)	\$—	\$—	\$—	—%
Positions	16.0	16.0	16.0	—	—%

Business Environmental Resource Center (BERC)

Program Overview

Business Environmental Resource Center (BERC) is a one-stop, business retention, non-regulatory Permit Assistance Center to help Sacramento County businesses understand and comply with federal, state, and local environmental and non-environmental regulations. Economic growth, business retention and sustainability are facilitated through assistance with permitting and regulations. Enterprise cost sharing agreements are the primary sources of funding for this program. Activities in this program promote a sustainable community, retain businesses, and result in tax revenues and increased job growth.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$177	\$—	\$—	\$—	—%
Services & Supplies	\$31,378	\$66,045	\$66,479	\$434	0.7%
Intrafund Charges	\$696,199	\$786,494	\$735,163	\$(51,331)	(6.5)%
Gross Expenditures/Appropriations	\$727,754	\$852,539	\$801,642	\$(50,897)	(6.0)%
Other Intrafund Reimbursements	\$(13,910)	\$(17,000)	\$(12,000)	\$5,000	(29.4)%
Total Intrafund Reimbursements	\$(13,910)	\$(17,000)	\$(12,000)	\$5,000	(29.4)%
Total Expenditures/Appropriations	\$713,844	\$835,539	\$789,642	\$(45,897)	(5.5)%
Total Financing Uses	\$713,844	\$835,539	\$789,642	\$(45,897)	(5.5)%
Licenses, Permits & Franchises	\$83,465	\$68,040	\$68,040	\$—	—%
Revenue from Use Of Money & Property	\$13,180	\$5,000	\$5,000	\$—	—%
Intergovernmental Revenues	\$5,170	\$70,000	\$30,000	\$(40,000)	(57.1)%
Miscellaneous Revenues	\$606,133	\$621,545	\$621,545	\$—	—%
Revenue	\$707,948	\$764,585	\$724,585	\$(40,000)	(5.2)%
Total Revenue	\$707,948	\$764,585	\$724,585	\$(40,000)	(5.2)%
Fund Balance	\$70,954	\$70,954	\$65,057	\$(5,897)	(8.3)%
Total Use of Fund Balance	\$70,954	\$70,954	\$65,057	\$(5,897)	(8.3)%
Total Financing Sources	\$778,902	\$835,539	\$789,642	\$(45,897)	(5.5)%
Net Cost	\$(65,058)	\$—	\$—	\$—	—%

General Economic Development

Program Overview

General Economic Development includes job creation and retention programs that focus on business development, retention and attraction; small business liaison; attraction of key sales, property, transient occupancy and utility user tax revenue generators; involvement with regional and local partnerships and programs; promotion of sports, tourism, and the arts; and commercial corridor revitalization. These activities promote a sustainable community and have resulted in increased General Fund revenues and job growth. The program has continued the approach of aggregating primarily non-General Fund financing sources to maintain ongoing core program services. This approach is being taken to allow the annual General Fund transfer to be used to meet other critical County needs.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$2,224,830	\$3,583,604	\$2,220,562	\$(1,363,042)	(38.0)%
Other Charges	\$466,500	\$5,172,226	\$3,402,241	\$(1,769,985)	(34.2)%
Interfund Charges	\$125,000	\$125,000	\$—	\$(125,000)	(100.0)%
Intrafund Charges	\$2,072,785	\$1,954,725	\$2,194,489	\$239,764	12.3%
Gross Expenditures/Appropriations	\$4,889,115	\$10,835,555	\$7,817,292	\$(3,018,263)	(27.9)%
Other Intrafund Reimbursements	\$(1,817,479)	\$(1,781,740)	\$(1,927,015)	\$(145,275)	8.2%
Total Intrafund Reimbursements	\$(1,817,479)	\$(1,781,740)	\$(1,927,015)	\$(145,275)	8.2%
Total Expenditures/Appropriations	\$3,071,637	\$9,053,815	\$5,890,277	\$(3,163,538)	(34.9)%
Total Financing Uses	\$3,071,637	\$9,053,815	\$5,890,277	\$(3,163,538)	(34.9)%
Intergovernmental Revenues	\$2,568,884	\$7,918,234	\$4,633,935	\$(3,284,299)	(41.5)%
Other Financing Sources	\$27,840	\$21,000	\$21,000	\$—	—%
Revenue	\$2,596,724	\$7,939,234	\$4,654,935	\$(3,284,299)	(41.4)%
Other Interfund Reimbursements	\$460,082	\$490,000	\$625,593	\$135,593	27.7%
Total Interfund Reimbursements	\$460,082	\$490,000	\$625,593	\$135,593	27.7%
Total Revenue	\$3,056,805	\$8,429,234	\$5,280,528	\$(3,148,706)	(37.4)%
Fund Balance	\$624,581	\$624,581	\$609,749	\$(14,832)	(2.4)%
Total Use of Fund Balance	\$624,581	\$624,581	\$609,749	\$(14,832)	(2.4)%
Total Financing Sources	\$3,681,386	\$9,053,815	\$5,890,277	\$(3,163,538)	(34.9)%
Net Cost	\$(609,750)	\$—	\$—	\$—	—%

Mather

Program Overview

Mather focuses on economic redevelopment of the former Mather Air Force Base to promote employment and self-sufficiency through the job market and to achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self-funded with redevelopment bond proceeds and proceeds generated from the sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased revenues and job growth.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$498,658	\$4,008,157	\$4,901,567	\$893,410	22.3%
Other Charges	\$17,473	\$17,324	\$1,800	\$(15,524)	(89.6)%
Interfund Charges	\$835	\$2,399,176	\$2,636,021	\$236,845	9.9%
Intrafund Charges	\$350,259	\$369,269	\$343,500	\$(25,769)	(7.0)%
Gross Expenditures/Appropriations	\$867,224	\$6,793,926	\$7,882,888	\$1,088,962	16.0%
Other Intrafund Reimbursements	\$(597,278)	\$(985,439)	\$(1,031,974)	\$(46,535)	4.7%
Total Intrafund Reimbursements	\$(597,278)	\$(985,439)	\$(1,031,974)	\$(46,535)	4.7%
Total Expenditures/Appropriations	\$269,946	\$5,808,487	\$6,850,914	\$1,042,427	17.9%
Provision for Reserves	\$14,437,808	\$14,437,808	\$205,863	\$(14,231,945)	(98.6)%
Total Financing Uses	\$14,707,754	\$20,246,295	\$7,056,777	\$(13,189,518)	(65.1)%
Licenses, Permits & Franchises	\$183,069	\$78,569	\$197,976	\$119,407	152.0%
Revenue from Use Of Money & Property	\$919,145	\$706,500	\$763,000	\$56,500	8.0%
Charges for Services	\$1,826	\$2,100	\$2,100	\$—	—%
Miscellaneous Revenues	\$610	\$—	\$—	\$—	—%
Revenue	\$1,104,649	\$787,169	\$963,076	\$175,907	22.3%
Other Interfund Reimbursements	\$835	\$2,399,176	\$2,636,021	\$236,845	9.9%
Total Interfund Reimbursements	\$835	\$2,399,176	\$2,636,021	\$236,845	9.9%
Total Revenue	\$1,105,484	\$3,186,345	\$3,599,097	\$412,752	13.0%
Fund Balance	\$17,059,950	\$17,059,950	\$3,457,680	\$(13,602,270)	(79.7)%
Total Use of Fund Balance	\$17,059,950	\$17,059,950	\$3,457,680	\$(13,602,270)	(79.7)%
Total Financing Sources	\$18,165,434	\$20,246,295	\$7,056,777	\$(13,189,518)	(65.1)%
Net Cost	\$(3,457,680)	\$—	\$—	\$—	—%

McClellan

Program Overview

McClellan focuses on economic redevelopment of the former McClellan Air Force Base to promote employment and self-sufficiency through the job market and to achieve continual business and job growth in the unincorporated area, particularly among businesses that generate tax revenue for the County. This program is self-funded with cooperative agreement funds, redevelopment bond proceeds, energy credits from electricity sales, and proceeds generated from the sale or lease of former military base assets. This program promotes a sustainable community and has resulted in increased revenue and job growth.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$18,152,074	\$32,310,693	\$18,281,958	\$(14,028,735)	(43.4)%
Other Charges	\$2,873	\$2,892	\$110	\$(2,782)	(96.2)%
Interfund Charges	\$14,700,321	\$25,354,470	\$12,589,796	\$(12,764,674)	(50.3)%
Intrafund Charges	\$2,718,998	\$3,223,709	\$3,493,673	\$269,964	8.4%
Gross Expenditures/Appropriations	\$35,574,265	\$60,891,764	\$34,365,537	\$(26,526,227)	(43.6)%
Other Intrafund Reimbursements	\$(502,370)	\$(1,010,219)	\$(1,055,535)	\$(45,316)	4.5%
Intrafund Reimbursements within Department	\$(18,578)	\$(30,000)	\$(38,096)	\$(8,096)	27.0%
Total Intrafund Reimbursements	\$(520,948)	\$(1,040,219)	\$(1,093,631)	\$(53,412)	5.1%
Total Expenditures/Appropriations	\$35,053,317	\$59,851,545	\$33,271,906	\$(26,579,639)	(44.4)%
Provision for Reserves	\$7,200,000	\$7,200,000	\$—	\$(7,200,000)	(100.0)%
Total Financing Uses	\$42,253,317	\$67,051,545	\$33,271,906	\$(33,779,639)	(50.4)%
Revenue from Use Of Money & Property	\$441,876	\$394,201	\$384,801	\$(9,400)	(2.4)%
Intergovernmental Revenues	\$14,066,657	\$16,273,000	\$4,037,284	\$(12,235,716)	(75.2)%
Charges for Services	\$2,654,794	\$3,156,136	\$2,462,065	\$(694,071)	(22.0)%
Miscellaneous Revenues	\$2,313,890	\$1,320,000	\$1,320,000	\$—	—%
Revenue	\$19,477,217	\$21,143,337	\$8,204,150	\$(12,939,187)	(61.2)%
Other Interfund Reimbursements	\$14,700,321	\$25,354,470	\$12,589,796	\$(12,764,674)	(50.3)%
Total Interfund Reimbursements	\$14,700,321	\$25,354,470	\$12,589,796	\$(12,764,674)	(50.3)%
Total Revenue	\$34,177,538	\$46,497,807	\$20,793,946	\$(25,703,861)	(55.3)%
Fund Balance	\$20,553,738	\$20,553,738	\$12,477,960	\$(8,075,778)	(39.3)%
Total Use of Fund Balance	\$20,553,738	\$20,553,738	\$12,477,960	\$(8,075,778)	(39.3)%
Total Financing Sources	\$54,731,276	\$67,051,545	\$33,271,906	\$(33,779,639)	(50.4)%
Net Cost	\$(12,477,959)	\$—	\$—	\$—	—%

Natomas Fire District

Budget Unit Functions & Responsibilities

Natomas Fire District funds the contract for provision of fire protection services to approximately forty square miles of the Unincorporated Area in the northwestern portion of Sacramento County. Natomas Fire District is a dependent special district and the Board of Supervisors serves as the Board of Directors for the District.

Fire protection service is contracted to the Fire Department of the City of Sacramento. The District and the City entered into the contract in Fiscal Year 1984-85. All district assets, including equipment and real property, were turned over to the City. The City absorbed all district employees who did not retire at the time.

The contract calls for the annual payment of all available financing to the City for the fire protection service, less County administrative expenditures such as biannual audits, property tax administration fees, and administrative service charges.

District financing consists of property taxes, interest earnings, and fund balance.

The Office of Economic Development is responsible for managing the contract with the City, making payments, and preparing the district budget.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Natomas Fire District	\$5,255,465	\$5,264,855	\$5,018,607	\$(246,248)	(4.7)%
Gross Expenditures/Appropriations	\$5,255,465	\$5,264,855	\$5,018,607	\$(246,248)	(4.7)%
Total Expenditures/Appropriations	\$5,255,465	\$5,264,855	\$5,018,607	\$(246,248)	(4.7)%
Total Financing Uses	\$5,255,465	\$5,264,855	\$5,018,607	\$(246,248)	(4.7)%
Revenue	\$4,717,216	\$4,584,100	\$4,876,100	\$292,000	6.4%
Total Revenue	\$4,717,216	\$4,584,100	\$4,876,100	\$292,000	6.4%
Total Use of Fund Balance	\$680,755	\$680,755	\$142,507	\$(538,248)	(79.1)%
Total Financing Sources	\$5,397,971	\$5,264,855	\$5,018,607	\$(246,248)	(4.7)%
Net Cost	\$(142,506)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$5,255,465	\$5,264,855	\$5,018,607	\$(246,248)	(4.7)%
Gross Expenditures/Appropriations	\$5,255,465	\$5,264,855	\$5,018,607	\$(246,248)	(4.7)%
Total Expenditures/Appropriations	\$5,255,465	\$5,264,855	\$5,018,607	\$(246,248)	(4.7)%
Total Financing Uses	\$5,255,465	\$5,264,855	\$5,018,607	\$(246,248)	(4.7)%
Taxes	\$4,599,276	\$4,504,100	\$4,826,100	\$322,000	7.1%
Revenue from Use Of Money & Property	\$89,307	\$50,000	\$20,000	\$(30,000)	(60.0)%
Intergovernmental Revenues	\$28,634	\$30,000	\$30,000	\$—	—%
Revenue	\$4,717,216	\$4,584,100	\$4,876,100	\$292,000	6.4%
Total Revenue	\$4,717,216	\$4,584,100	\$4,876,100	\$292,000	6.4%
Fund Balance	\$680,755	\$680,755	\$142,507	\$(538,248)	(79.1)%
Total Use of Fund Balance	\$680,755	\$680,755	\$142,507	\$(538,248)	(79.1)%
Total Financing Sources	\$5,397,971	\$5,264,855	\$5,018,607	\$(246,248)	(4.7)%
Net Cost	\$(142,506)	\$—	\$—	\$—	—%

Regional Parks

Budget Unit Functions & Responsibilities

The Department of **Regional Parks** enhances the health, enjoyment and quality of life in the region by acquiring, managing, and protecting park and open space lands; educating the public on the uses and values of leisure time activities, and the cultural and natural history of the County; growing and linking a system of regional parks, trails and open space in Sacramento and neighboring counties; providing a broad range of recreational activities for the community's diverse populations and; providing stewardship and protection of Sacramento County's regional park system through partnerships, planning and community involvement. Regional Parks provides services through the following programs:

- Administration and Planning
- American River Parkway
- Contract Facilities Maintenance
- Recreational Services
- Regional Parks and Open Space

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Administration and Planning	\$4,621,768	\$5,243,394	\$4,776,217	\$(467,177)	(8.9)%
American River Parkway	\$21,231,881	\$21,050,922	\$20,478,874	\$(572,048)	(2.7)%
Contract Facilities Maintenance	\$2,100,713	\$2,214,899	\$2,367,500	\$152,601	6.9%
Recreational Services	\$1,072,826	\$962,129	\$959,462	\$(2,667)	(0.3)%
Regional Parks and Open Space	\$3,377,915	\$3,241,438	\$3,268,068	\$26,630	0.8%
Gross Expenditures/Appropriations	\$32,405,103	\$32,712,782	\$31,850,121	\$(862,661)	(2.6)%
Total Intrafund Reimbursements	\$(2,131,949)	\$(2,130,050)	\$(2,274,402)	\$(144,352)	6.8%
Total Expenditures/Appropriations	\$30,273,154	\$30,582,732	\$29,575,719	\$(1,007,013)	(3.3)%
Revenue	\$9,859,406	\$11,624,933	\$10,944,680	\$(680,253)	(5.9)%
Total Interfund Reimbursements	\$1,809,006	\$1,781,660	\$750,680	\$(1,030,980)	(57.9)%
Total Revenue	\$11,668,412	\$13,406,593	\$11,695,360	\$(1,711,233)	(12.8)%
Net Cost	\$18,604,743	\$17,176,139	\$17,880,359	\$704,220	4.1%
Positions	120.0	120.0	119.0	(1.0)	(0.8)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$18,634,712	\$17,977,446	\$17,633,330	\$(344,116)	(1.9)%
Services & Supplies	\$7,713,639	\$7,680,793	\$8,305,066	\$624,273	8.1%
Other Charges	\$2,511,083	\$3,305,052	\$2,231,345	\$(1,073,707)	(32.5)%
Equipment	\$48,517	\$216,501	\$25,000	\$(191,501)	(88.5)%
Interfund Charges	\$458,965	\$458,965	\$492,064	\$33,099	7.2%
Intrafund Charges	\$3,038,188	\$3,074,025	\$3,163,316	\$89,291	2.9%
Gross Expenditures/Appropriations	\$32,405,103	\$32,712,782	\$31,850,121	\$(862,661)	(2.6)%
Other Intrafund Reimbursements	\$(2,131,949)	\$(2,130,050)	\$(2,274,402)	\$(144,352)	6.8%
Total Intrafund Reimbursements	\$(2,131,949)	\$(2,130,050)	\$(2,274,402)	\$(144,352)	6.8%
Total Expenditures/Appropriations	\$30,273,154	\$30,582,732	\$29,575,719	\$(1,007,013)	(3.3)%
Licenses, Permits & Franchises	\$11,595	\$10,000	\$10,000	\$—	—%
Fines, Forfeitures & Penalties	\$2,453	\$—	\$650	\$650	—%
Revenue from Use Of Money & Property	\$500,021	\$452,693	\$489,652	\$36,959	8.2%
Intergovernmental Revenues	\$1,772,069	\$2,720,542	\$1,875,209	\$(845,333)	(31.1)%
Charges for Services	\$6,064,781	\$6,917,698	\$7,395,169	\$477,471	6.9%
Miscellaneous Revenues	\$1,508,487	\$1,524,000	\$1,174,000	\$(350,000)	(23.0)%
Revenue	\$9,859,406	\$11,624,933	\$10,944,680	\$(680,253)	(5.9)%
Other Interfund Reimbursements	\$1,809,006	\$1,781,660	\$750,680	\$(1,030,980)	(57.9)%
Total Interfund Reimbursements	\$1,809,006	\$1,781,660	\$750,680	\$(1,030,980)	(57.9)%
Total Revenue	\$11,668,412	\$13,406,593	\$11,695,360	\$(1,711,233)	(12.8)%
Net Cost	\$18,604,743	\$17,176,139	\$17,880,359	\$704,220	4.1%
Positions	120.0	120.0	119.0	(1.0)	(0.8)%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
American River Parkway	25,000	—	7,020	17,980	—

Summary of Approved Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Planning	(171,394)	—	—	(171,394)	(1.0)
American River Parkway	(705,190)	—	—	(705,190)	—
Recreational Services	(42,426)	—	—	(42,426)	—

Administration and Planning

Program Overview

Administration and Planning consists of planning and development of the department's budget, accounts payable, accounts receivable, management and oversight, human resources and payroll. The unit is responsible for Capital Improvement Projects (CIP) from planning and design through development; preparation and development of complex site plans; review and comment on environmental documents; review of land development projects; and negotiations and administration of consultant contracts.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,281,557	\$2,346,179	\$2,311,372	\$(34,807)	(1.5)%
Services & Supplies	\$291,686	\$349,810	\$446,274	\$96,464	27.6%
Other Charges	\$1,726,071	\$2,451,000	\$1,916,400	\$(534,600)	(21.8)%
Intrafund Charges	\$57,006	\$96,405	\$102,171	\$5,766	6.0%
Cost of Goods Sold	\$265,448	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$4,621,768	\$5,243,394	\$4,776,217	\$(467,177)	(8.9)%
Other Intrafund Reimbursements	\$(1,922,824)	\$(1,922,824)	\$(2,047,520)	\$(124,696)	6.5%
Total Intrafund Reimbursements	\$(1,922,824)	\$(1,922,824)	\$(2,047,520)	\$(124,696)	6.5%
Total Expenditures/Appropriations	\$2,698,944	\$3,320,570	\$2,728,697	\$(591,873)	(17.8)%
Licenses, Permits & Franchises	\$(555)	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$1,620	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$1,621,875	\$2,430,800	\$1,861,410	\$(569,390)	(23.4)%
Charges for Services	\$21,411	\$28,000	\$28,000	\$—	—%
Miscellaneous Revenues	\$(92)	\$—	\$—	\$—	—%
Revenue	\$1,644,258	\$2,458,800	\$1,889,410	\$(569,390)	(23.2)%
Other Interfund Reimbursements	\$1,544,283	\$1,275,979	\$503,199	\$(772,780)	(60.6)%
Total Interfund Reimbursements	\$1,544,283	\$1,275,979	\$503,199	\$(772,780)	(60.6)%
Total Revenue	\$3,188,541	\$3,734,779	\$2,392,609	\$(1,342,170)	(35.9)%
Net Cost	\$(489,598)	\$(414,209)	\$336,088	\$750,297	(181.1)%
Positions	14.0	13.0	13.0	—	—%

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Reduce 1.0 FTE Assoc Planner					
	(171,394)	—	—	(171,394)	(1.0)
Delete Vacant 1.0 FTE Associate Planner. Regional Parks would be limited in its ability to provide support to departments leading implementation efforts of the Climate Action Plan, including the Community Development Department, the Tree Coordinator, the Department of Planning and Environmental Review, the Department of Transportation, and Department of General Services.					

American River Parkway

Program Overview

The **American River Parkway** program consists of law enforcement and maintenance of the American River Parkway to provide a clean and safe park environment for the community to enjoy. This includes the protection of natural areas; the preservation of County assets and adjacent property values; subsidy support to Effie Yeaw Nature Center leased to the American River Natural History Association; and Park Resource Teams to address illegal camping, including referrals to homeless programs in partnership with the Department of Human Assistance (DHA), and clean-up of trash and debris.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$12,560,082	\$11,807,523	\$11,435,094	\$(372,429)	(3.2)%
Services & Supplies	\$5,319,028	\$5,566,756	\$6,016,332	\$449,576	8.1%
Other Charges	\$785,011	\$854,052	\$314,945	\$(539,107)	(63.1)%
Equipment	\$33,427	\$216,501	\$25,000	\$(191,501)	(88.5)%
Interfund Charges	\$458,965	\$458,965	\$492,064	\$33,099	7.2%
Intrafund Charges	\$2,140,291	\$2,147,125	\$2,195,439	\$48,314	2.3%
Cost of Goods Sold	\$(64,924)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$21,231,881	\$21,050,922	\$20,478,874	\$(572,048)	(2.7)%
Other Intrafund Reimbursements	\$(209,125)	\$(207,226)	\$(226,882)	\$(19,656)	9.5%
Total Intrafund Reimbursements	\$(209,125)	\$(207,226)	\$(226,882)	\$(19,656)	9.5%
Total Expenditures/Appropriations	\$21,022,756	\$20,843,696	\$20,251,992	\$(591,704)	(2.8)%
Licenses, Permits & Franchises	\$850	\$10,000	\$10,000	\$—	—%
Fines, Forfeitures & Penalties	\$2,453	\$—	\$650	\$650	—%
Revenue from Use Of Money & Property	\$134,488	\$145,604	\$149,972	\$4,368	3.0%
Intergovernmental Revenues	\$150,194	\$289,742	\$13,799	\$(275,943)	(95.2)%
Charges for Services	\$2,068,834	\$3,452,144	\$3,876,363	\$424,219	12.3%
Miscellaneous Revenues	\$1,329,596	\$1,357,000	\$1,007,000	\$(350,000)	(25.8)%
Revenue	\$3,686,416	\$5,254,490	\$5,057,784	\$(196,706)	(3.7)%
Other Interfund Reimbursements	\$28,798	\$172,116	\$36,970	\$(135,146)	(78.5)%
Total Interfund Reimbursements	\$28,798	\$172,116	\$36,970	\$(135,146)	(78.5)%
Total Revenue	\$3,715,214	\$5,426,606	\$5,094,754	\$(331,852)	(6.1)%
Net Cost	\$17,307,542	\$15,417,090	\$15,157,238	\$(259,852)	(1.7)%
Positions	79.0	80.0	79.0	(1.0)	(1.3)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Purchase Zodiac Boat for River Safety Operations (September BOS Change)					
	25,000	—	7,020	17,980	—

During the Revised Recommended Budget Hearings on September 3, 2025, the Board of Supervisors approved a Zodiac-style inflatable boat for usage during low-flow river conditions. This purchase is to improve the response abilities of the Ranger unit during emergencies and preplanned events. This is a General Fund request. This request has been prioritized for September. This request is contingent on the approval of a linked growth request in the Parks-Restricted Revenues budget unit (BU 6400000).

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Delete \$78,959 Probation Maintenance MOU funding					
	(78,959)	—	—	(78,959)	—

Reduce Parks' funding for Probation workcrews. The Probation work crews currently perform manual labor tasks such as string trimming large areas (Parks or Fire Breaks) and raking leaves. The loss of this work would mean Parks' staff would need to perform these duties, resulting in slower completion dates for projects. This reduction would not reduce Probation Department's revenue created by this program.

RP - Reduce Equipment Rental Budget

	(50,041)	—	—	(50,041)	—

Reduce equipment rental budget by \$50,041. Regional Parks currently rents equipment for large scale infrastructure projects as well as to supplement existing equipment when it is out for repair or when we need extra equipment to keep up with increased workloads. The loss of this equipment would equate to a loss of production when existing equipment is being serviced or when seasonal workloads increase.

RP - Reduce Extra-Help

	(576,190)	—	—	(576,190)	—

Reduce the extra-help budget. These positions are responsible for trash collection, restroom cleaning, bike trail maintenance, park maintenance, and fire fuel reduction. Loss of these hours would lower our service level across the board as we would need to assign the more menial, labor intensive tasks to our more skilled permanent employees. Skilled tasks like irrigation/plumbing repairs, mowing of parks, and equipment operation for fire fuel or park maintenance would all be affected as those staff are needed to clean restrooms and remove trash.

Contract Facilities Maintenance

Program Overview

Contract Facilities Maintenance consists of landscaping services for County facilities. This program is fully funded through charges to departments occupying County facilities.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,467,569	\$1,392,316	\$1,436,186	\$43,870	3.2%
Services & Supplies	\$432,258	\$426,230	\$512,349	\$86,119	20.2%
Equipment	\$15,090	\$—	\$—	\$—	—%
Intrafund Charges	\$400,243	\$396,353	\$418,965	\$22,612	5.7%
Cost of Goods Sold	\$(214,447)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$2,100,713	\$2,214,899	\$2,367,500	\$152,601	6.9%
Total Expenditures/Appropriations	\$2,100,713	\$2,214,899	\$2,367,500	\$152,601	6.9%
Charges for Services	\$2,283,142	\$2,239,904	\$2,291,112	\$51,208	2.3%
Revenue	\$2,283,142	\$2,239,904	\$2,291,112	\$51,208	2.3%
Other Interfund Reimbursements	\$—	\$3,000	\$3,000	\$—	—%
Total Interfund Reimbursements	\$—	\$3,000	\$3,000	\$—	—%
Total Revenue	\$2,283,142	\$2,242,904	\$2,294,112	\$51,208	2.3%
Net Cost	\$(182,429)	\$(28,005)	\$73,388	\$101,393	(362.1)%
Positions	12.0	12.0	12.0	—	—%

Recreational Services

Program Overview

Recreational Services provides administration of County Service Areas (CSA); volunteer and education programs at Cosumnes River Preserve; coordination of large special events that occur in the park system; picnic reservation and program services; and other permits for organizations to utilize parks. Therapeutic Recreation Services provides recreation opportunities for individuals with disabilities residing in Sacramento County with programs that focus on abilities while encouraging people to attain their highest level of independent leisure functioning by increasing leisure skills, improving social skills, increasing independence and increasing their awareness of and involvement in community recreational activities.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$612,097	\$591,412	\$568,628	\$(22,784)	(3.9)%
Services & Supplies	\$366,248	\$278,379	\$296,193	\$17,814	6.4%
Intrafund Charges	\$94,481	\$92,338	\$94,641	\$2,303	2.5%
Gross Expenditures/Appropriations	\$1,072,826	\$962,129	\$959,462	\$(2,667)	(0.3)%
Total Expenditures/Appropriations	\$1,072,826	\$962,129	\$959,462	\$(2,667)	(0.3)%
Revenue from Use Of Money & Property	\$91,450	\$95,000	\$95,000	\$—	—%
Charges for Services	\$849,212	\$383,146	\$364,087	\$(19,059)	(5.0)%
Miscellaneous Revenues	\$500	\$2,000	\$2,000	\$—	—%
Revenue	\$941,162	\$480,146	\$461,087	\$(19,059)	(4.0)%
Other Interfund Reimbursements	\$21,520	\$146,520	\$18,138	\$(128,382)	(87.6)%
Total Interfund Reimbursements	\$21,520	\$146,520	\$18,138	\$(128,382)	(87.6)%
Total Revenue	\$962,682	\$626,666	\$479,225	\$(147,441)	(23.5)%
Net Cost	\$110,144	\$335,463	\$480,237	\$144,774	43.2%
Positions	4.0	4.0	4.0	—	—%

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Reduce Extra-Help	(42,426)	—	—	(42,426)	—
Reduce the extra-help budget. These positions are responsible for trash collection, restroom cleaning, bike trail maintenance, park maintenance, and fire fuel reduction. Loss of these hours would lower our service level across the board as we would need to assign the more menial, labor intensive tasks to our more skilled permanent employees. Skilled tasks like irrigation/plumbing repairs, mowing of parks, and equipment operation for fire fuel or park maintenance would all be affected as those staff are needed to clean restrooms and remove trash.					

Regional Parks and Open Space

Program Overview

Regional Parks and Open Space consists of law enforcement and maintenance of the lands, including Gibson Ranch, Mather Regional Park, and Dry Creek Parkway, to provide a clean and safe park environment for the community to enjoy; protection of natural areas; preservation of County assets and adjacent property values; administration and oversight of Illa M. Collin Conservation Preserve; administration of leases for McFarland Ranch, Dillard Ranch, Dry Creek Ranch, Mabel Jean Roach Ranch, and Witter Ranch; and operation of state-owned lands in the Delta including Sherman Island, Hogback Island, Cliffhouse, and Georgiana Slough.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,713,407	\$1,840,016	\$1,882,050	\$42,034	2.3%
Services & Supplies	\$1,304,418	\$1,059,618	\$1,033,918	\$(25,700)	(2.4)%
Intrafund Charges	\$346,166	\$341,804	\$352,100	\$10,296	3.0%
Cost of Goods Sold	\$13,924	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$3,377,915	\$3,241,438	\$3,268,068	\$26,630	0.8%
Total Expenditures/Appropriations	\$3,377,915	\$3,241,438	\$3,268,068	\$26,630	0.8%
Licenses, Permits & Franchises	\$11,300	\$—	\$—	\$—	—%
Revenue from Use Of Money & Property	\$272,463	\$212,089	\$244,680	\$32,591	15.4%
Charges for Services	\$842,182	\$814,504	\$835,607	\$21,103	2.6%
Miscellaneous Revenues	\$178,483	\$165,000	\$165,000	\$—	—%
Revenue	\$1,304,428	\$1,191,593	\$1,245,287	\$53,694	4.5%
Other Interfund Reimbursements	\$214,405	\$184,045	\$189,373	\$5,328	2.9%
Total Interfund Reimbursements	\$214,405	\$184,045	\$189,373	\$5,328	2.9%
Total Revenue	\$1,518,832	\$1,375,638	\$1,434,660	\$59,022	4.3%
Net Cost	\$1,859,083	\$1,865,800	\$1,833,408	\$(32,392)	(1.7)%
Positions	11.0	11.0	11.0	—	—%

Parks-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Parks Restricted Revenues** budget unit was established as part of the FY 2022-23 Budget and receives certain revenues that are restricted by statute or regulation for specific purposes and uses by the Regional Parks Department. The Parks Restricted revenue sources and applicable transfers are accounted for in the following programs:

- Parks-Habitat Restoration Program Fees
- Parks-Rangers Asset Forfeiture
- Parks-Special Revenue
- Parks-Therapeutic Recreation Services

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Parks-Habitat Restoration Program Fees	\$242,632	\$2,012,215	\$1,894,184	\$(118,031)	(5.9)%
Parks-Rangers Asset Forfeiture	\$—	\$7,619	\$8,487	\$868	11.4%
Parks-Special Revenue	\$218,318	\$316,448	\$108,860	\$(207,588)	(65.6)%
Parks-Therapeutic Recreation Services	\$50,000	\$157,560	\$113,125	\$(44,435)	(28.2)%
Gross Expenditures/Appropriations	\$510,950	\$2,493,842	\$2,124,656	\$(369,186)	(14.8)%
Total Expenditures/Appropriations	\$510,950	\$2,493,842	\$2,124,656	\$(369,186)	(14.8)%
Total Financing Uses	\$510,950	\$2,493,842	\$2,124,656	\$(369,186)	(14.8)%
Revenue	\$140,362	\$436,690	\$438,092	\$1,402	0.3%
Total Revenue	\$140,362	\$436,690	\$438,092	\$1,402	0.3%
Total Use of Fund Balance	\$2,057,152	\$2,057,152	\$1,686,564	\$(370,588)	(18.0)%
Total Financing Sources	\$2,197,514	\$2,493,842	\$2,124,656	\$(369,186)	(14.8)%
Net Cost	\$(1,686,564)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$510,950	\$510,964	\$349,187	\$(161,777)	(31.7)%
Appropriation for Contingencies	\$—	\$1,982,878	\$1,775,469	\$(207,409)	(10.5)%
Gross Expenditures/Appropriations	\$510,950	\$2,493,842	\$2,124,656	\$(369,186)	(14.8)%
Total Expenditures/Appropriations	\$510,950	\$2,493,842	\$2,124,656	\$(369,186)	(14.8)%
Total Financing Uses	\$510,950	\$2,493,842	\$2,124,656	\$(369,186)	(14.8)%
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	\$—	—%
Revenue	\$140,362	\$436,690	\$438,092	\$1,402	0.3%
Total Revenue	\$140,362	\$436,690	\$438,092	\$1,402	0.3%
Fund Balance	\$2,057,152	\$2,057,152	\$1,686,564	\$(370,588)	(18.0)%
Total Use of Fund Balance	\$2,057,152	\$2,057,152	\$1,686,564	\$(370,588)	(18.0)%
Total Financing Sources	\$2,197,514	\$2,493,842	\$2,124,656	\$(369,186)	(14.8)%
Net Cost	\$(1,686,564)	\$—	\$—	\$—	—%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Parks-Rangers Asset Forfeiture	—	—	—	—	—

Parks-Habitat Restoration Program Fees

Program Overview

The **Parks-Habitat Restoration Program Fees** program is designated by the Board of Supervisors to be used for park operations in direct association with habitat protection and enhancement, as well as future land acquisition. Revenue is through a fee collected from entities utilizing park lands for mitigation projects.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$242,632	\$242,646	\$241,703	\$(943)	(0.4)%
Appropriation for Contingencies	\$—	\$1,769,569	\$1,652,481	\$(117,088)	(6.6)%
Gross Expenditures/Appropriations	\$242,632	\$2,012,215	\$1,894,184	\$(118,031)	(5.9)%
Total Expenditures/Appropriations	\$242,632	\$2,012,215	\$1,894,184	\$(118,031)	(5.9)%
Total Financing Uses	\$242,632	\$2,012,215	\$1,894,184	\$(118,031)	(5.9)%
Revenue from Use Of Money & Property	\$64,320	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$60,281	\$436,690	\$436,690	\$—	—%
Revenue	\$124,601	\$436,690	\$436,690	\$—	—%
Total Revenue	\$124,601	\$436,690	\$436,690	\$—	—%
Fund Balance	\$1,575,525	\$1,575,525	\$1,457,494	\$(118,031)	(7.5)%
Total Use of Fund Balance	\$1,575,525	\$1,575,525	\$1,457,494	\$(118,031)	(7.5)%
Total Financing Sources	\$1,700,126	\$2,012,215	\$1,894,184	\$(118,031)	(5.9)%
Net Cost	\$(1,457,494)	\$—	\$—	\$—	—%

Parks-Rangers Asset Forfeiture

Program Overview

Parks – Ranger Asset Forfeiture – In compliance with California State Law, assets related to certain types of criminal cases can be seized by law enforcement, including the Department’s Park Rangers. The program is administered by the District Attorney’s Office, and some funds are taken as overhead. 85 percent of the remaining funds that are seized are deposited for use by the Department of Regional Parks for equipment, training, supplies, and other operational needs. The remaining 15 percent must be used to combat drug use and divert gang activity.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$—	\$—	\$7,020	\$7,020	—%
Appropriation for Contingencies	\$—	\$7,619	\$1,467	\$(6,152)	(80.7)%
Gross Expenditures/Appropriations	\$—	\$7,619	\$8,487	\$868	11.4%
Total Expenditures/Appropriations	\$—	\$7,619	\$8,487	\$868	11.4%
Total Financing Uses	\$—	\$7,619	\$8,487	\$868	11.4%
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	\$8,430	\$811	10.6%
Total Use of Fund Balance	\$7,619	\$7,619	\$8,430	\$811	10.6%
Total Financing Sources	\$8,430	\$7,619	\$8,487	\$868	11.4%
Net Cost	\$(8,430)	\$—	\$—	\$—	—%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Fund Ranger Zodiac Boat (September BOS Change)	—	—	—	—	—

During the Revised Recommended Budget Hearings on September 3, 2025, the Board of Supervisors approved funding for a Zodiac Boat. Requesting to transfer funds from Asset Forfeiture Department Use restricted revenue account to Parks operations budget to partially fund a purchase of new inflatable boat. This is a one-time funding request. This request is contingent on the approval of a linked growth request in the Regional Parks budget unit (BU 6400000).

Parks-Special Revenue

Program Overview

Parks Special Revenue was established in 1983 to serve as a depository for donations received for various programs and/or facilities. Revenue is generated through donations, fees, and leases. This program includes:

- Ancil Hoffman Bequest – used for the Ancil Hoffman Park. Revenue is collected through donations as part of a will or trust.
- Cosumnes River Preserve – designated for the development of the Cosumnes River Preserve, with expenditures approved by a consortium of stakeholders including Parks and Bureau of Land Management. Revenue was previously collected through leases of McFarland Ranch, Valensin, Garcia Ranch, and Flint. Currently, no new revenue is being collected; however, collection is planned to resume in the future.
- Gibson Ranch Maintenance Fund – designated to be used in completing major projects or repairs of the Gibson Ranch concession facilities. Revenue was previously collected through a fee of 7.5% of the gross monthly income derived from boarding operations at Gibson Ranch. Currently, no new revenue is being collected due to there being no concessionaire; however, concessions are planned to resume in the future.
- Goethe Trust – funded by revenues from royalty checks from the California Resources Corporation. No new revenue is anticipated and this fund center will be closed.
- Returned Fees – is the holding account for returned checks.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$218,318	\$218,318	\$100,464	\$(117,854)	(54.0)%
Appropriation for Contingencies	\$—	\$98,130	\$8,396	\$(89,734)	(91.4)%
Gross Expenditures/Appropriations	\$218,318	\$316,448	\$108,860	\$(207,588)	(65.6)%
Total Expenditures/Appropriations	\$218,318	\$316,448	\$108,860	\$(207,588)	(65.6)%
Total Financing Uses	\$218,318	\$316,448	\$108,860	\$(207,588)	(65.6)%
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	\$107,515	\$(208,933)	(66.0)%
Total Use of Fund Balance	\$316,448	\$316,448	\$107,515	\$(208,933)	(66.0)%
Total Financing Sources	\$325,834	\$316,448	\$108,860	\$(207,588)	(65.6)%
Net Cost	\$(107,516)	\$—	\$—	\$—	—%

Parks-Therapeutic Recreation Services

Program Overview

The **Parks-Therapeutic Recreation Services** restricted revenue budget is designated for use by the Therapeutic Recreation Services program, which provides therapeutic recreation opportunities for individuals with disabilities residing in Sacramento County. The programs focus on abilities while encouraging people to attain their highest level of independent leisure functioning by increasing leisure skills, improving social skills, increasing independence and increasing their awareness of and involvement in community recreational activities. Revenues are from donations for various programs.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$50,000	\$50,000	\$—	\$(50,000)	(100.0)%
Appropriation for Contingencies	\$—	\$107,560	\$113,125	\$5,565	5.2%
Gross Expenditures/Appropriations	\$50,000	\$157,560	\$113,125	\$(44,435)	(28.2)%
Total Expenditures/Appropriations	\$50,000	\$157,560	\$113,125	\$(44,435)	(28.2)%
Total Financing Uses	\$50,000	\$157,560	\$113,125	\$(44,435)	(28.2)%
Revenue from Use Of Money & Property	\$5,565	\$—	\$—	\$—	—%
Revenue	\$5,565	\$—	\$—	\$—	—%
Total Revenue	\$5,565	\$—	\$—	\$—	—%
Fund Balance	\$157,560	\$157,560	\$113,125	\$(44,435)	(28.2)%
Total Use of Fund Balance	\$157,560	\$157,560	\$113,125	\$(44,435)	(28.2)%
Total Financing Sources	\$163,125	\$157,560	\$113,125	\$(44,435)	(28.2)%
Net Cost	\$(113,125)	\$—	\$—	\$—	—%

County Parks CFD 2006-1

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Parks Communities Facilities District (CFD) 2006-1**, provides local and regional park maintenance and operation services within County Service Area 4B in the south County and Wilton community, including acquisition of parkland, construction of park amenities including trails, picnic areas, sports fields, community centers and restrooms. Property taxes fund this budget.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
CFD 2006-1	\$15,000	\$16,500	\$16,500	\$—	—%
Gross Expenditures/Appropriations	\$15,000	\$16,500	\$16,500	\$—	—%
Total Expenditures/Appropriations	\$15,000	\$16,500	\$16,500	\$—	—%
Provision for Reserves	\$9,254	\$9,254	\$9,097	\$(157)	(1.7)%
Total Financing Uses	\$24,254	\$25,754	\$25,597	\$(157)	(0.6)%
Revenue	\$24,097	\$21,675	\$21,675	\$—	—%
Total Revenue	\$24,097	\$21,675	\$21,675	\$—	—%
Total Use of Fund Balance	\$4,079	\$4,079	\$3,922	\$(157)	(3.8)%
Total Financing Sources	\$28,176	\$25,754	\$25,597	\$(157)	(0.6)%
Net Cost	\$(3,922)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$—	\$1,500	\$1,500	\$—	—%
Interfund Charges	\$15,000	\$15,000	\$15,000	\$—	—%
Gross Expenditures/Appropriations	\$15,000	\$16,500	\$16,500	\$—	—%
Total Expenditures/Appropriations	\$15,000	\$16,500	\$16,500	\$—	—%
Provision for Reserves	\$9,254	\$9,254	\$9,097	\$(157)	(1.7)%
Total Financing Uses	\$24,254	\$25,754	\$25,597	\$(157)	(0.6)%
Revenue from Use Of Money & Property	\$2,237	\$150	\$150	\$—	—%
Charges for Services	\$21,860	\$21,525	\$21,525	\$—	—%
Revenue	\$24,097	\$21,675	\$21,675	\$—	—%
Total Revenue	\$24,097	\$21,675	\$21,675	\$—	—%
Fund Balance	\$4,079	\$4,079	\$3,922	\$(157)	(3.8)%
Total Use of Fund Balance	\$4,079	\$4,079	\$3,922	\$(157)	(3.8)%
Total Financing Sources	\$28,176	\$25,754	\$25,597	\$(157)	(0.6)%
Net Cost	\$(3,922)	\$—	\$—	\$—	—%

CSA No.4B-(Wilton-Cosumnes)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No. 4B**, provides local recreation and park services to the south county and to the Wilton community. Property taxes and facility rental fees fund this budget.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
CSA No. 4B (Wilton-Cosumnes)	\$21,532	\$25,148	\$21,766	\$(3,382)	(13.4)%
Gross Expenditures/Appropriations	\$21,532	\$25,148	\$21,766	\$(3,382)	(13.4)%
Total Expenditures/Appropriations	\$21,532	\$25,148	\$21,766	\$(3,382)	(13.4)%
Provision for Reserves	\$11,000	\$11,000	\$17,299	\$6,299	57.3%
Total Financing Uses	\$32,532	\$36,148	\$39,065	\$2,917	8.1%
Revenue	\$35,450	\$21,275	\$21,275	\$—	—%
Total Revenue	\$35,450	\$21,275	\$21,275	\$—	—%
Total Use of Fund Balance	\$14,873	\$14,873	\$17,790	\$2,917	19.6%
Total Financing Sources	\$50,323	\$36,148	\$39,065	\$2,917	8.1%
Net Cost	\$(17,790)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$15,012	\$18,628	\$18,628	\$—	—%
Interfund Charges	\$6,520	\$6,520	\$3,138	\$(3,382)	(51.9)%
Gross Expenditures/Appropriations	\$21,532	\$25,148	\$21,766	\$(3,382)	(13.4)%
Total Expenditures/Appropriations	\$21,532	\$25,148	\$21,766	\$(3,382)	(13.4)%
Provision for Reserves	\$11,000	\$11,000	\$17,299	\$6,299	57.3%
Total Financing Uses	\$32,532	\$36,148	\$39,065	\$2,917	8.1%
Taxes	\$4,952	\$4,966	\$4,966	\$—	—%
Revenue from Use Of Money & Property	\$1,784	\$244	\$244	\$—	—%
Intergovernmental Revenues	\$530	\$46	\$46	\$—	—%
Charges for Services	\$28,183	\$16,019	\$16,019	\$—	—%
Revenue	\$35,450	\$21,275	\$21,275	\$—	—%
Total Revenue	\$35,450	\$21,275	\$21,275	\$—	—%
Fund Balance	\$14,873	\$14,873	\$17,790	\$2,917	19.6%
Total Use of Fund Balance	\$14,873	\$14,873	\$17,790	\$2,917	19.6%
Total Financing Sources	\$50,323	\$36,148	\$39,065	\$2,917	8.1%
Net Cost	\$(17,790)	\$—	\$—	\$—	—%

CSA No.4C-(Delta)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No 4C**, provides safe, well maintained parks and community centers to the residents in the Delta region, and implements programs and services at the Jean Harvie Senior and Community Center. Property taxes and facility rental fees fund this budget.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
CSA No 4C (Delta)	\$46,373	\$47,987	\$48,157	\$170	0.4%
Gross Expenditures/Appropriations	\$46,373	\$47,987	\$48,157	\$170	0.4%
Total Expenditures/Appropriations	\$46,373	\$47,987	\$48,157	\$170	0.4%
Provision for Reserves	\$8,402	\$8,402	\$4,454	\$(3,948)	(47.0)%
Total Financing Uses	\$54,775	\$56,389	\$52,611	\$(3,778)	(6.7)%
Revenue	\$50,997	\$44,246	\$44,246	\$—	—%
Total Revenue	\$50,997	\$44,246	\$44,246	\$—	—%
Total Use of Fund Balance	\$12,143	\$12,143	\$8,365	\$(3,778)	(31.1)%
Total Financing Sources	\$63,140	\$56,389	\$52,611	\$(3,778)	(6.7)%
Net Cost	\$(8,366)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$46,373	\$47,987	\$48,157	\$170	0.4%
Gross Expenditures/Appropriations	\$46,373	\$47,987	\$48,157	\$170	0.4%
Total Expenditures/Appropriations	\$46,373	\$47,987	\$48,157	\$170	0.4%
Provision for Reserves	\$8,402	\$8,402	\$4,454	\$(3,948)	(47.0)%
Total Financing Uses	\$54,775	\$56,389	\$52,611	\$(3,778)	(6.7)%
Taxes	\$33,308	\$24,657	\$24,657	\$—	—%
Revenue from Use Of Money & Property	\$1,197	\$100	\$100	\$—	—%
Intergovernmental Revenues	\$203	\$289	\$289	\$—	—%
Charges for Services	\$16,290	\$16,000	\$16,000	\$—	—%
Miscellaneous Revenues	\$—	\$3,200	\$3,200	\$—	—%
Revenue	\$50,997	\$44,246	\$44,246	\$—	—%
Total Revenue	\$50,997	\$44,246	\$44,246	\$—	—%
Fund Balance	\$12,143	\$12,143	\$8,365	\$(3,778)	(31.1)%
Total Use of Fund Balance	\$12,143	\$12,143	\$8,365	\$(3,778)	(31.1)%
Total Financing Sources	\$63,140	\$56,389	\$52,611	\$(3,778)	(6.7)%
Net Cost	\$(8,366)	\$—	\$—	\$—	—%

CSA No.4D-(Herald)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No. 4D**, provides local recreation and park services to the community within the south county. Property taxes and facility rental fees fund this budget.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
CSA No 4D (Herald)	\$6,741	\$9,548	\$8,086	\$(1,462)	(15.3)%
Gross Expenditures/Appropriations	\$6,741	\$9,548	\$8,086	\$(1,462)	(15.3)%
Total Expenditures/Appropriations	\$6,741	\$9,548	\$8,086	\$(1,462)	(15.3)%
Provision for Reserves	\$7,495	\$2,008	\$4,937	\$2,929	145.9%
Total Financing Uses	\$14,236	\$11,556	\$13,023	\$1,467	12.7%
Revenue	\$10,216	\$10,091	\$10,091	\$—	—%
Total Revenue	\$10,216	\$10,091	\$10,091	\$—	—%
Total Use of Fund Balance	\$6,952	\$1,465	\$2,932	\$1,467	100.1%
Total Financing Sources	\$17,168	\$11,556	\$13,023	\$1,467	12.7%
Net Cost	\$(2,932)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$3,741	\$6,548	\$5,086	\$(1,462)	(22.3)%
Interfund Charges	\$3,000	\$3,000	\$3,000	\$—	—%
Gross Expenditures/Appropriations	\$6,741	\$9,548	\$8,086	\$(1,462)	(15.3)%
Total Expenditures/Appropriations	\$6,741	\$9,548	\$8,086	\$(1,462)	(15.3)%
Provision for Reserves	\$7,495	\$2,008	\$4,937	\$2,929	145.9%
Total Financing Uses	\$14,236	\$11,556	\$13,023	\$1,467	12.7%
Taxes	\$8,749	\$8,739	\$8,739	\$—	—%
Revenue from Use Of Money & Property	\$234	\$20	\$20	\$—	—%
Intergovernmental Revenues	\$54	\$82	\$82	\$—	—%
Charges for Services	\$1,180	\$1,250	\$1,250	\$—	—%
Revenue	\$10,216	\$10,091	\$10,091	\$—	—%
Total Revenue	\$10,216	\$10,091	\$10,091	\$—	—%
Reserve Release	\$5,487	\$—	\$—	\$—	—%
Fund Balance	\$1,465	\$1,465	\$2,932	\$1,467	100.1%
Total Use of Fund Balance	\$6,952	\$1,465	\$2,932	\$1,467	100.1%
Total Financing Sources	\$17,168	\$11,556	\$13,023	\$1,467	12.7%
Net Cost	\$(2,932)	\$—	\$—	\$—	—%

Del Norte Oaks Park District

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Del Norte Oaks Park District**, provides grounds maintenance for 8,200 square feet of landscaped area around the back lot line of the Del Norte Oaks subdivision and two adjoining streets. The area, as maintained, enhances the quality of life of residents in the surrounding vicinity and helps create a positive image of the community as a whole.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Del Norte Oaks	\$3,800	\$3,800	\$3,800	\$—	—%
Gross Expenditures/Appropriations	\$3,800	\$3,800	\$3,800	\$—	—%
Total Expenditures/Appropriations	\$3,800	\$3,800	\$3,800	\$—	—%
Provision for Reserves	\$3,089	\$3,089	\$3,546	\$457	14.8%
Total Financing Uses	\$6,889	\$6,889	\$7,346	\$457	6.6%
Revenue	\$7,346	\$4,514	\$4,514	\$—	—%
Total Revenue	\$7,346	\$4,514	\$4,514	\$—	—%
Total Use of Fund Balance	\$2,375	\$2,375	\$2,832	\$457	19.2%
Total Financing Sources	\$9,721	\$6,889	\$7,346	\$457	6.6%
Net Cost	\$(2,832)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$800	\$800	\$800	\$—	—%
Interfund Charges	\$3,000	\$3,000	\$3,000	\$—	—%
Gross Expenditures/Appropriations	\$3,800	\$3,800	\$3,800	\$—	—%
Total Expenditures/Appropriations	\$3,800	\$3,800	\$3,800	\$—	—%
Provision for Reserves	\$3,089	\$3,089	\$3,546	\$457	14.8%
Total Financing Uses	\$6,889	\$6,889	\$7,346	\$457	6.6%
Taxes	\$6,634	\$4,442	\$4,442	\$—	—%
Revenue from Use Of Money & Property	\$671	\$30	\$30	\$—	—%
Intergovernmental Revenues	\$41	\$42	\$42	\$—	—%
Revenue	\$7,346	\$4,514	\$4,514	\$—	—%
Total Revenue	\$7,346	\$4,514	\$4,514	\$—	—%
Fund Balance	\$2,375	\$2,375	\$2,832	\$457	19.2%
Total Use of Fund Balance	\$2,375	\$2,375	\$2,832	\$457	19.2%
Total Financing Sources	\$9,721	\$6,889	\$7,346	\$457	6.6%
Net Cost	\$(2,832)	\$—	\$—	\$—	—%

Fish And Game Propagation

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Fish and Game Propagation**, provides educational programs to Sacramento County residents regarding the importance of the local watersheds and fisheries. The program teaches about the Sacramento area's natural and historical resources, which encourages the preservation of natural, cultural and historical resources in Sacramento County.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Fish and Game Propagation	\$8,003	\$10,407	\$4,956	\$(5,451)	(52.4)%
Gross Expenditures/Appropriations	\$8,003	\$10,407	\$4,956	\$(5,451)	(52.4)%
Total Expenditures/Appropriations	\$8,003	\$10,407	\$4,956	\$(5,451)	(52.4)%
Provision for Reserves	\$5,085	\$5,085	\$7,438	\$2,353	46.3%
Total Financing Uses	\$13,088	\$15,492	\$12,394	\$(3,098)	(20.0)%
Revenue	\$9,817	\$9,540	\$9,713	\$173	1.8%
Total Revenue	\$9,817	\$9,540	\$9,713	\$173	1.8%
Total Use of Fund Balance	\$5,952	\$5,952	\$2,681	\$(3,271)	(55.0)%
Total Financing Sources	\$15,769	\$15,492	\$12,394	\$(3,098)	(20.0)%
Net Cost	\$(2,681)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$8,003	\$10,407	\$4,956	\$(5,451)	(52.4)%
Gross Expenditures/Appropriations	\$8,003	\$10,407	\$4,956	\$(5,451)	(52.4)%
Total Expenditures/Appropriations	\$8,003	\$10,407	\$4,956	\$(5,451)	(52.4)%
Provision for Reserves	\$5,085	\$5,085	\$7,438	\$2,353	46.3%
Total Financing Uses	\$13,088	\$15,492	\$12,394	\$(3,098)	(20.0)%
Fines, Forfeitures & Penalties	\$9,038	\$9,400	\$9,573	\$173	1.8%
Revenue from Use Of Money & Property	\$779	\$140	\$140	\$—	—%
Revenue	\$9,817	\$9,540	\$9,713	\$173	1.8%
Total Revenue	\$9,817	\$9,540	\$9,713	\$173	1.8%
Fund Balance	\$5,952	\$5,952	\$2,681	\$(3,271)	(55.0)%
Total Use of Fund Balance	\$5,952	\$5,952	\$2,681	\$(3,271)	(55.0)%
Total Financing Sources	\$15,769	\$15,492	\$12,394	\$(3,098)	(20.0)%
Net Cost	\$(2,681)	\$—	\$—	\$—	—%

Golf

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Golf**, provides quality public golf course facilities and services to county residents and visitors to the region. Courses include Ancil Hoffman, Cherry Island, and Mather. The Department also oversees the long-term lease of the Campus Commons golf course.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Golf	\$12,590,947	\$12,769,629	\$13,891,117	\$1,121,488	8.8%
Gross Expenditures/Appropriations	\$12,590,947	\$12,769,629	\$13,891,117	\$1,121,488	8.8%
Total Expenditures/Appropriations	\$12,590,947	\$12,769,629	\$13,891,117	\$1,121,488	8.8%
Provision for Reserves	\$700,686	\$700,686	\$—	\$(700,686)	(100.0)%
Total Financing Uses	\$13,291,633	\$13,470,315	\$13,891,117	\$420,802	3.1%
Revenue	\$12,199,009	\$11,237,129	\$12,316,058	\$1,078,929	9.6%
Total Revenue	\$12,199,009	\$11,237,129	\$12,316,058	\$1,078,929	9.6%
Total Use of Fund Balance	\$2,233,186	\$2,233,186	\$1,575,059	\$(658,127)	(29.5)%
Total Financing Sources	\$14,432,195	\$13,470,315	\$13,891,117	\$420,802	3.1%
Net Cost	\$(1,140,561)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$9,630,393	\$9,266,673	\$9,998,275	\$731,602	7.9%
Other Charges	\$1,572,693	\$1,691,850	\$1,761,058	\$69,208	4.1%
Equipment	\$256,195	\$679,439	\$282,000	\$(397,439)	(58.5)%
Interfund Charges	\$1,131,666	\$1,131,667	\$1,849,784	\$718,117	63.5%
Gross Expenditures/Appropriations	\$12,590,947	\$12,769,629	\$13,891,117	\$1,121,488	8.8%
Total Expenditures/Appropriations	\$12,590,947	\$12,769,629	\$13,891,117	\$1,121,488	8.8%
Provision for Reserves	\$700,686	\$700,686	\$—	\$(700,686)	(100.0)%
Total Financing Uses	\$13,291,633	\$13,470,315	\$13,891,117	\$420,802	3.1%
Revenue from Use Of Money & Property	\$6,504,921	\$5,979,324	\$6,192,163	\$212,839	3.6%
Charges for Services	\$5,688,188	\$5,257,805	\$6,123,895	\$866,090	16.5%
Other Financing Sources	\$5,900	\$—	\$—	\$—	—%
Revenue	\$12,199,009	\$11,237,129	\$12,316,058	\$1,078,929	9.6%
Total Revenue	\$12,199,009	\$11,237,129	\$12,316,058	\$1,078,929	9.6%
Reserve Release	\$1,152,636	\$1,152,636	\$434,498	\$(718,138)	(62.3)%
Fund Balance	\$1,080,550	\$1,080,550	\$1,140,561	\$60,011	5.6%
Total Use of Fund Balance	\$2,233,186	\$2,233,186	\$1,575,059	\$(658,127)	(29.5)%
Total Financing Sources	\$14,432,195	\$13,470,315	\$13,891,117	\$420,802	3.1%
Net Cost	\$(1,140,561)	\$—	\$—	\$—	—%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Golf	1,505,000	—	1,505,000	—	—

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Golf - Golf Construction Transfer Out					
	1,505,000	—	1,505,000	—	—
This growth request is linked with the growth request in the Park Construction Fund (BU 6570000). This includes: (1) Irrigation Controllers for Ancil Hoffman Golf Course (120k), Cherry Island (140k) and Mather Golf Course (245k) consistent with the adopted Climate Action Plan Measure GOV-5-d: Modify irrigation practices and equipment accordingly for essential turf and (2) \$1 Million for the new Campus Commons Building Rehab, which includes ADA compliance for restrooms. This is a one-time request.					

Park Construction

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Park Construction**, acquires and develops land and other facilities for the recreational use of the residents of Sacramento County and to restore and protect the fragile ecological balance of the County's natural habitats so that the diverse and abundant wildlife can continue to thrive. Grant awards from various government agencies and County General Fund allocations fund this budget.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Parks Construction	\$7,063,954	\$29,474,755	\$25,310,809	\$(4,163,946)	(14.1)%
Gross Expenditures/Appropriations	\$7,063,954	\$29,474,755	\$25,310,809	\$(4,163,946)	(14.1)%
Total Expenditures/Appropriations	\$7,063,954	\$29,474,755	\$25,310,809	\$(4,163,946)	(14.1)%
Total Financing Uses	\$7,063,954	\$29,474,755	\$25,310,809	\$(4,163,946)	(14.1)%
Revenue	\$4,712,639	\$13,867,605	\$8,057,910	\$(5,809,695)	(41.9)%
Total Interfund Reimbursements	\$1,393,965	\$1,393,965	\$3,997,064	\$2,603,099	186.7%
Total Revenue	\$6,106,604	\$15,261,570	\$12,054,974	\$(3,206,596)	(21.0)%
Total Use of Fund Balance	\$14,213,185	\$14,213,185	\$13,255,835	\$(957,350)	(6.7)%
Total Financing Sources	\$20,319,789	\$29,474,755	\$25,310,809	\$(4,163,946)	(14.1)%
Net Cost	\$(13,255,835)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Improvements	\$6,169,755	\$28,491,023	\$18,433,540	\$(10,057,483)	(35.3)%
Interfund Charges	\$894,199	\$894,199	\$—	\$(894,199)	(100.0)%
Appropriation for Contingencies	\$—	\$89,533	\$6,877,269	\$6,787,736	7,581.3%
Gross Expenditures/Appropriations	\$7,063,954	\$29,474,755	\$25,310,809	\$(4,163,946)	(14.1)%
Total Expenditures/Appropriations	\$7,063,954	\$29,474,755	\$25,310,809	\$(4,163,946)	(14.1)%
Total Financing Uses	\$7,063,954	\$29,474,755	\$25,310,809	\$(4,163,946)	(14.1)%
Revenue from Use Of Money & Property	\$645,212	\$413,700	\$222,200	\$(191,500)	(46.3)%
Intergovernmental Revenues	\$4,067,427	\$13,453,905	\$7,835,710	\$(5,618,195)	(41.8)%
Revenue	\$4,712,639	\$13,867,605	\$8,057,910	\$(5,809,695)	(41.9)%
Other Interfund Reimbursements	\$1,393,965	\$1,393,965	\$3,997,064	\$2,603,099	186.7%
Total Interfund Reimbursements	\$1,393,965	\$1,393,965	\$3,997,064	\$2,603,099	186.7%
Total Revenue	\$6,106,604	\$15,261,570	\$12,054,974	\$(3,206,596)	(21.0)%
Fund Balance	\$14,213,185	\$14,213,185	\$13,255,835	\$(957,350)	(6.7)%
Total Use of Fund Balance	\$14,213,185	\$14,213,185	\$13,255,835	\$(957,350)	(6.7)%
Total Financing Sources	\$20,319,789	\$29,474,755	\$25,310,809	\$(4,163,946)	(14.1)%
Net Cost	\$(13,255,835)	\$—	\$—	\$—	—%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Parks Construction	3,505,000	—	3,505,000	—	—

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Golf Construction Projects Funding Transfer					
	1,505,000	—	1,505,000	—	—
Add funding from Golf for CIP projects. Regional Parks and Golf construction projects are processed through the Parks Construction Fund. A funding transfer to Construction is needed to complete these projects. Contingent on the approval of a linked growth request in the Golf Fund (BU 6470000).					
RP - Restroom Repairs					
	2,000,000	—	2,000,000	—	—
During the Recommended Budget Hearings on June 4, 2025, the Board of Supervisors approved a one-time transfer for the repair of restrooms at Discovery Park, and at the Watt Avenue Access point. This growth is contingent upon a growth in the Financing Transfers/Reimbursements (5110000).					

South Sacramento Conservation Agency Admin

Budget Unit Functions & Responsibilities

The **South Sacramento Conservation Agency** oversees implementation of the South Sacramento Habitat Conservation Plan (SSHCP) including acquisition of land or easements to form the SSHCP preserve system; implementation of proposals for restoration of species habitat and aquatic resources; formation of management and monitoring plans to maintain the preserve system; and ensuring compliance with the conditions of the SSHCP and associated permits. The County budget only includes Object 10 (Salary and Benefits) costs for this entity.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
South Sacramento Conservation Agency Admin	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Gross Expenditures/Appropriations	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Total Expenditures/Appropriations	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Total Financing Uses	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Revenue	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Total Revenue	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Total Financing Sources	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	1.0	1.0	1.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Gross Expenditures/Appropriations	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Total Expenditures/Appropriations	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Total Financing Uses	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Licenses, Permits & Franchises	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Revenue	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Total Revenue	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Total Financing Sources	\$257,346	\$257,500	\$260,777	\$3,277	1.3%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	1.0	1.0	1.0	—	—%

Department of Transportation

Budget Unit Functions & Responsibilities

The **Department of Transportation** (DOT) provides transportation planning, traffic management, road maintenance, and construction services for over 2,200 miles of roads in the Unincorporated Area of Sacramento County through the following programs:

- Department Administration
- Maintenance and Operations
- Planning, Programs, and Design

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Department Administration	\$9,991,415	\$10,117,455	\$10,914,891	\$797,436	7.9%
Maintenance and Operations	\$54,057,237	\$58,702,910	\$63,483,880	\$4,780,970	8.1%
Planning, Programs and Design	\$14,151,764	\$14,297,099	\$15,144,073	\$846,974	5.9%
Gross Expenditures/Appropriations	\$78,200,416	\$83,117,464	\$89,542,844	\$6,425,380	7.7%
Total Intrafund Reimbursements	\$(9,380,503)	\$(9,676,455)	\$(10,327,891)	\$(651,436)	6.7%
Total Expenditures/Appropriations	\$68,819,913	\$73,441,009	\$79,214,953	\$5,773,944	7.9%
Total Financing Uses	\$68,819,913	\$73,441,009	\$79,214,953	\$5,773,944	7.9%
Revenue	\$66,155,150	\$65,335,465	\$72,510,692	\$7,175,227	11.0%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Revenue	\$67,418,630	\$66,598,945	\$73,774,172	\$7,175,227	10.8%
Total Use of Fund Balance	\$6,842,064	\$6,842,064	\$5,440,781	\$(1,401,283)	(20.5)%
Total Financing Sources	\$74,260,694	\$73,441,009	\$79,214,953	\$5,773,944	7.9%
Net Cost	\$(5,440,781)	\$—	\$—	\$—	—%
Positions	256.1	255.1	257.1	2.0	0.8%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$41,466,374	\$43,425,120	\$44,217,596	\$792,476	1.8%
Services & Supplies	\$26,765,373	\$29,429,861	\$32,893,601	\$3,463,740	11.8%
Other Charges	\$577,077	\$586,028	\$2,055,756	\$1,469,728	250.8%
Equipment	\$11,088	\$—	\$48,000	\$48,000	—%
Intrafund Charges	\$9,380,503	\$9,676,455	\$10,327,891	\$651,436	6.7%
Gross Expenditures/Appropriations	\$78,200,416	\$83,117,464	\$89,542,844	\$6,425,380	7.7%
Intrafund Reimbursements within Department	\$(9,380,503)	\$(9,676,455)	\$(10,327,891)	\$(651,436)	6.7%
Total Intrafund Reimbursements	\$(9,380,503)	\$(9,676,455)	\$(10,327,891)	\$(651,436)	6.7%
Total Expenditures/Appropriations	\$68,819,913	\$73,441,009	\$79,214,953	\$5,773,944	7.9%
Total Financing Uses	\$68,819,913	\$73,441,009	\$79,214,953	\$5,773,944	7.9%
Fines, Forfeitures & Penalties	\$—	\$151,500	\$11,500	\$(140,000)	(92.4)%
Revenue from Use Of Money & Property	\$599,752	\$405,000	\$551,000	\$146,000	36.0%
Intergovernmental Revenues	\$559,303	\$521,000	\$521,000	\$—	—%
Charges for Services	\$64,981,650	\$64,257,465	\$71,426,692	\$7,169,227	11.2%
Miscellaneous Revenues	\$8,208	\$500	\$500	\$—	—%
Other Financing Sources	\$6,236	\$—	\$—	\$—	—%
Revenue	\$66,155,150	\$65,335,465	\$72,510,692	\$7,175,227	11.0%
Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Revenue	\$67,418,630	\$66,598,945	\$73,774,172	\$7,175,227	10.8%
Fund Balance	\$6,842,064	\$6,842,064	\$5,440,781	\$(1,401,283)	(20.5)%
Total Use of Fund Balance	\$6,842,064	\$6,842,064	\$5,440,781	\$(1,401,283)	(20.5)%
Total Financing Sources	\$74,260,694	\$73,441,009	\$79,214,953	\$5,773,944	7.9%
Net Cost	\$(5,440,781)	\$—	\$—	\$—	—%
Positions	256.1	255.1	257.1	2.0	0.8%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Department Administration	81,823	(81,823)	—	—	—
Maintenance and Operations	2,285,464	—	2,285,464	—	—
Planning, Programs and Design	136,717	—	136,717	—	1.0

Department Administration

Program Overview

Department Administration provides services to all divisions of the Department of Transportation, including direct support to the Director. Services include payroll management, facilities management, procurement and accounts payable, customer service and 311 service request coordination, employee safety programs, employee training, budgeting, and fiscal services.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$4,252,290	\$4,220,712	\$4,369,006	\$148,294	3.5%
Services & Supplies	\$5,500,959	\$5,660,715	\$5,951,129	\$290,414	5.1%
Other Charges	\$227,077	\$236,028	\$594,756	\$358,728	152.0%
Equipment	\$11,088	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$9,991,415	\$10,117,455	\$10,914,891	\$797,436	7.9%
Intrafund Reimbursements within Department	\$(9,380,503)	\$(9,676,455)	\$(10,327,891)	\$(651,436)	6.7%
Total Intrafund Reimbursements	\$(9,380,503)	\$(9,676,455)	\$(10,327,891)	\$(651,436)	6.7%
Total Expenditures/Appropriations	\$610,912	\$441,000	\$587,000	\$146,000	33.1%
Total Financing Uses	\$610,912	\$441,000	\$587,000	\$146,000	33.1%
Revenue from Use Of Money & Property	\$599,752	\$405,000	\$551,000	\$146,000	36.0%
Intergovernmental Revenues	\$1,285	\$1,000	\$1,000	\$—	—%
Charges for Services	\$9,843	\$35,000	\$35,000	\$—	—%
Miscellaneous Revenues	\$31	\$—	\$—	\$—	—%
Revenue	\$610,912	\$441,000	\$587,000	\$146,000	33.1%
Total Revenue	\$610,912	\$441,000	\$587,000	\$146,000	33.1%
Total Financing Sources	\$610,912	\$441,000	\$587,000	\$146,000	33.1%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	24.0	24.0	24.0	—	—%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOT - Funding for 0.5 FTE in PSD (Sr. PA)					
	81,823	(81,823)	—	—	—
Add funding for 0.5 FTE Sr. Personnel Analyst position. This position will be in the Department of Personnel Services and provide professional human resource services to the Department of Transportation in the areas of cultural alignment and strategic planning. The cost of this request is fully funded by the Department of Transportation revenues. This request is contingent upon approval of a linked growth request in the Department of Personnel Services budget. (BU 6050000)					

Maintenance and Operations

Program Overview

Maintenance & Operations includes two primary functional areas described below.

- Pavement, Roadside, and Landscape Maintenance

Maintains and repairs all public street and roadway facilities; repairs or replaces steel guardrails, sound walls, pedestrian walkways and fences; maintains roadside shoulders, ditches, curbs, culverts, and gutters; operates and maintains movable and fixed bridges; and provides maintenance of street trees and landscaped areas.

- Traffic Engineering and Operations

Engineering: Prepares traffic reports and conducts studies pertaining to traffic conditions; investigates traffic problems; conducts safety studies and research; makes recommendations for improvements on existing streets and highways; reviews designs for new construction; and approves traffic handling and control for construction projects on county roads. The section also develops priority lists of potential projects; submits project proposals to other agencies; and administers the residential street speed control, radar enforcement, and school crossing guard programs.

Operations: Sets and monitors the timing of all county traffic signal systems and networks; maintains existing traffic signal, highway lighting and general street lighting equipment; inspects and tests new traffic signal control equipment; advises on traffic signal and lighting construction projects; installs and maintains all traffic and street name signs, pavement markings and bikeway striping; and administers the Graffiti Removal Program.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget \$	%
Appropriations by Object					
Salaries & Benefits	\$26,940,508	\$28,822,715	\$29,063,347	\$240,632	0.8%
Services & Supplies	\$20,043,983	\$22,524,829	\$25,524,936	\$3,000,107	13.3%
Other Charges	\$350,000	\$350,000	\$1,461,000	\$1,111,000	317.4%
Equipment	\$—	\$—	\$48,000	\$48,000	—%
Intrafund Charges	\$6,722,746	\$7,005,366	\$7,386,597	\$381,231	5.4%
Gross Expenditures/Appropriations	\$54,057,237	\$58,702,910	\$63,483,880	\$4,780,970	8.1%
Total Expenditures/Appropriations	\$54,057,237	\$58,702,910	\$63,483,880	\$4,780,970	8.1%
Total Financing Uses	\$54,057,237	\$58,702,910	\$63,483,880	\$4,780,970	8.1%
Fines, Forfeitures & Penalties	\$—	\$1,500	\$1,500	\$—	—%
Intergovernmental Revenues	\$558,018	\$520,000	\$520,000	\$—	—%
Charges for Services	\$52,579,922	\$49,492,648	\$53,917,196	\$4,424,548	8.9%
Miscellaneous Revenues	\$7,504	\$—	\$—	\$—	—%
Other Financing Sources	\$4,735	\$—	\$—	\$—	—%
Revenue	\$53,150,179	\$50,014,148	\$54,438,696	\$4,424,548	8.8%
Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,263,480	\$—	—%
Total Revenue	\$54,413,659	\$51,277,628	\$55,702,176	\$4,424,548	8.6%
Fund Balance	\$7,425,282	\$7,425,282	\$7,781,704	\$356,422	4.8%
Total Use of Fund Balance	\$7,425,282	\$7,425,282	\$7,781,704	\$356,422	4.8%
Total Financing Sources	\$61,838,941	\$58,702,910	\$63,483,880	\$4,780,970	8.1%
Net Cost	\$(7,781,704)	\$—	\$—	\$—	—%
Positions	182.0	183.0	182.0	(1.0)	(0.5)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOT - Funding for 0.5 FTE in PSD (Sr. PA)					
	59,725	—	59,725	—	—
Add funding for 0.5 FTE Sr. Personnel Analyst position. This position will be in the Department of Personnel Services and provide professional human resource services to the Department of Transportation in the areas of cultural alignment and strategic planning. The cost of this request is fully funded by the Department of Transportation revenues. This request is contingent upon approval of a linked growth request in the Department of Personnel Services budget. (BU 6050000)					
DOT-Funding for Light Equipment Upgrade for Traffic Signals					
	64,000	—	64,000	—	—
Add funding to upgrade two mid-sized pickup trucks to full-sized pickup trucks. The upgrade is being requested for the Department of Transportation's Signal and Street Light section and is necessary to meet operational needs for payload and towing capacity, enabling the towing of larger equipment and materials, and facilitating faster and more efficient emergency responses to traffic signal incidents. The request is funded by the Department of Transportation revenues. This request is funded by Department of Transportation revenues.					
DOT-Funding for Roadway Chip Seal Surface Treatment					
	2,161,739	—	2,161,739	—	—
Add funding for the Roadway pavement chip seal treatment program. One-time and on-going costs for this program will be fully funded by the County Road Fund and will act as a new alternative to overlays. The new chip seal program will require a one-time cost of three new pieces of heavy equipment, and ongoing cost for labor, materials, tools and vendor contracts. Chip sealing is a cost-effective pavement maintenance strategy that extends the lifespan of roads by preventing water infiltration, enhancing surface condition, increasing skid resistance, and allowing for quick application with minimal traffic disruption. It is environmentally friendly, utilizing local materials and preserving existing infrastructure. This method is ideal for roads with minor surface damage, while overlay is more suitable for roads with significant wear and high traffic. Chip sealing offers numerous benefits, including affordability, improved road conditions, enhanced safety, and resource conservation. This request is funded by Department of Transportation revenues.					

Planning, Programs and Design

Program Overview

Planning, Programs, and Design includes four functional areas described below.

- **Planning (Development Services):** Reviews planning entitlement applications for development plans/projects to assess impacts to the County's transportation system and conformance with applicable standards and policies; reviews private roadway traffic improvement plans for conformance with improvement standards; performs and reviews traffic impact studies, environmental documents, and infrastructure finance plans for development plans/applications; and provides DOT staff support to the Planning Commission and Board of Supervisors for traffic/transportation issues associated with proposed development items.
- **Regional and Long-Range Planning:** Provides long-range planning services relative to sub-regional and regional transportation issues; coordinates development and update of transportation components of the General Plan, community plans, and special planning areas; serves as the Department's primary contact for countywide and regional planning processes and activities (i.e., Metropolitan Transportation Plan/Sustainable Communities Strategy, Long Range Transit Plans); and represents the Department in ongoing multi-jurisdictional forums including Sacramento Area Council of Governments, Sacramento Transportation Authority, Regional Transit, and other county departments and agencies.
- **Transportation Programs:** Manages the Department's capital improvement program and local, state, and federal transportation funding programs; manages the Department's alternative modes programs, which include the Bikeway Master Plan, Pedestrian Master Plan, Americans with Disabilities Act Transition Plan, and the county's rural transit programs.
- **Design:** Prepares plans and specifications for county highways, bridges, landscape, signal, and lighting system contracts; coordinates plans and secures agreements with other agencies; and oversees capital improvement projects from inception through construction including facilitation of environmental studies, utility relocation, and right-of-way acquisition.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$10,273,576	\$10,381,693	\$10,785,243	\$403,550	3.9%
Services & Supplies	\$1,220,430	\$1,244,317	\$1,417,536	\$173,219	13.9%
Intrafund Charges	\$2,657,757	\$2,671,089	\$2,941,294	\$270,205	10.1%
Gross Expenditures/Appropriations	\$14,151,764	\$14,297,099	\$15,144,073	\$846,974	5.9%
Total Expenditures/Appropriations	\$14,151,764	\$14,297,099	\$15,144,073	\$846,974	5.9%
Total Financing Uses	\$14,151,764	\$14,297,099	\$15,144,073	\$846,974	5.9%
Fines, Forfeitures & Penalties	\$—	\$150,000	\$10,000	\$(140,000)	(93.3)%
Charges for Services	\$12,391,884	\$14,729,817	\$17,474,496	\$2,744,679	18.6%
Miscellaneous Revenues	\$674	\$500	\$500	\$—	—%
Other Financing Sources	\$1,501	\$—	\$—	\$—	—%
Revenue	\$12,394,059	\$14,880,317	\$17,484,996	\$2,604,679	17.5%
Total Revenue	\$12,394,059	\$14,880,317	\$17,484,996	\$2,604,679	17.5%
Fund Balance	\$(583,218)	\$(583,218)	\$(2,340,923)	\$(1,757,705)	301.4%
Total Use of Fund Balance	\$(583,218)	\$(583,218)	\$(2,340,923)	\$(1,757,705)	301.4%
Total Financing Sources	\$11,810,841	\$14,297,099	\$15,144,073	\$846,974	5.9%
Net Cost	\$2,340,923	\$—	\$—	\$—	—%
Positions	50.1	48.1	51.1	3.0	6.2%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOT - Add 1.0 FTE ASO 1 Programs					
	114,619	—	114,619	—	1.0
Add 1.0 FTE Administrative Services Officer I (ASO1) to the department's Capital Project Management Office (PMO). This role will provide administrative support, manage documentation, facilitate communication, support project tracking, and ensure smooth operations. The ASOI will also own and complete assigned special projects. This ongoing cost is fully funded by Department of Transportation revenues.					
DOT - Funding for 0.5 FTE in PSD (Sr. PA)					
	22,098	—	22,098	—	—
Add funding for 0.5 FTE Sr. Personnel Analyst position. This position will be in the Department of Personnel Services and provide professional human resource services to the Department of Transportation in the areas of cultural alignment and strategic planning. The cost of this request is fully funded by the Department of Transportation revenues. This request is contingent upon approval of a linked growth request in the Department of Personnel Services budget. (BU 6050000)					

CSA No. 1

Budget Unit Functions & Responsibilities

County Service Area (CSA) No. 1 provides funding to plan, design, construct, and maintain street and highway safety lighting facilities along streets and intersections in the unincorporated area of the County. Services include:

- Maintaining, repairing, and replacing street light poles and fixtures, including changing light bulbs, painting, repairing and replacing photoelectric cells, and repairing damage caused by automobile accidents, vandalism, time, and weather.
- Repairing and replacing electrical conduit pull boxes due to damage by construction and weather.
- Paying electric bills for the existing street lighting system.
- Responding to citizen and Board member inquiries regarding street lighting.
- Undertaking remedial projects for major repairs or upgrading of facilities.
- Maintaining street light inventory, pole numbering, and mapping databases.
- Responding to Underground Service Alert (USA) notifications by marking the location of street light conduits on the ground.
- Determining parcel benefit and preparing the assessment roll for the tax bills.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
County Service Area No. 1 - Zone 1 - Unincorporated	\$2,464,652	\$3,335,981	\$3,337,991	\$2,010	0.1%
Gross Expenditures/Appropriations	\$2,464,652	\$3,335,981	\$3,337,991	\$2,010	0.1%
Total Expenditures/Appropriations	\$2,464,652	\$3,335,981	\$3,337,991	\$2,010	0.1%
Provision for Reserves	\$839,375	\$839,375	\$1,280,648	\$441,273	52.6%
Total Financing Uses	\$3,304,027	\$4,175,356	\$4,618,639	\$443,283	10.6%
Revenue	\$3,394,310	\$3,046,550	\$3,159,550	\$113,000	3.7%
Total Interfund Reimbursements	\$290,000	\$50,000	\$—	\$(50,000)	(100.0)%
Total Revenue	\$3,684,310	\$3,096,550	\$3,159,550	\$63,000	2.0%
Total Use of Fund Balance	\$1,078,806	\$1,078,806	\$1,459,089	\$380,283	35.3%
Total Financing Sources	\$4,763,116	\$4,175,356	\$4,618,639	\$443,283	10.6%
Net Cost	\$(1,459,089)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$2,360,929	\$3,155,981	\$3,157,991	\$2,010	0.1%
Other Charges	\$103,723	\$180,000	\$180,000	\$—	—%
Gross Expenditures/Appropriations	\$2,464,652	\$3,335,981	\$3,337,991	\$2,010	0.1%
Total Expenditures/Appropriations	\$2,464,652	\$3,335,981	\$3,337,991	\$2,010	0.1%
Provision for Reserves	\$839,375	\$839,375	\$1,280,648	\$441,273	52.6%
Total Financing Uses	\$3,304,027	\$4,175,356	\$4,618,639	\$443,283	10.6%
Taxes	\$855,607	\$732,800	\$794,800	\$62,000	8.5%
Revenue from Use Of Money & Property	\$193,701	\$110,000	\$161,000	\$51,000	46.4%
Intergovernmental Revenues	\$6,284	\$5,200	\$5,200	\$—	—%
Charges for Services	\$2,315,367	\$2,193,255	\$2,193,255	\$—	—%
Miscellaneous Revenues	\$23,352	\$5,295	\$5,295	\$—	—%
Revenue	\$3,394,310	\$3,046,550	\$3,159,550	\$113,000	3.7%
Other Interfund Reimbursements	\$290,000	\$50,000	\$—	\$(50,000)	(100.0)%
Total Interfund Reimbursements	\$290,000	\$50,000	\$—	\$(50,000)	(100.0)%
Total Revenue	\$3,684,310	\$3,096,550	\$3,159,550	\$63,000	2.0%
Fund Balance	\$1,078,806	\$1,078,806	\$1,459,089	\$380,283	35.3%
Total Use of Fund Balance	\$1,078,806	\$1,078,806	\$1,459,089	\$380,283	35.3%
Total Financing Sources	\$4,763,116	\$4,175,356	\$4,618,639	\$443,283	10.6%
Net Cost	\$(1,459,089)	\$—	\$—	\$—	—%

Gold River Station #7 Landscape CFD

Budget Unit Functions & Responsibilities

Gold River Station # 7 Landscape Maintenance Community Facilities District (District) is located within Sacramento County in the Gold River Community. It is generally bounded on the north by the Buffalo Creek Drainage Canal, on the west by Pyrites Way and on the south and east by US Highway 50. This District is financed by special taxes that appear as direct levies on the property tax bills within the boundaries of the District, except those exempt by statute. The District provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, plant replacement, and wall repairs. Services funded by the District are managed by the Department of Transportation.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Gold River Station #7 Landscape CFD	\$51,177	\$74,981	\$100,538	\$25,557	34.1%
Gross Expenditures/Appropriations	\$51,177	\$74,981	\$100,538	\$25,557	34.1%
Total Expenditures/Appropriations	\$51,177	\$74,981	\$100,538	\$25,557	34.1%
Provision for Reserves	\$18,054	\$18,054	\$—	\$(18,054)	(100.0)%
Total Financing Uses	\$69,231	\$93,035	\$100,538	\$7,503	8.1%
Revenue	\$67,817	\$65,000	\$68,550	\$3,550	5.5%
Total Revenue	\$67,817	\$65,000	\$68,550	\$3,550	5.5%
Total Use of Fund Balance	\$28,035	\$28,035	\$31,988	\$3,953	14.1%
Total Financing Sources	\$95,852	\$93,035	\$100,538	\$7,503	8.1%
Net Cost	\$(26,621)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$51,067	\$74,481	\$100,038	\$25,557	34.3%
Other Charges	\$110	\$500	\$500	\$—	—%
Gross Expenditures/Appropriations	\$51,177	\$74,981	\$100,538	\$25,557	34.1%
Total Expenditures/Appropriations	\$51,177	\$74,981	\$100,538	\$25,557	34.1%
Provision for Reserves	\$18,054	\$18,054	\$—	\$(18,054)	(100.0)%
Total Financing Uses	\$69,231	\$93,035	\$100,538	\$7,503	8.1%
Revenue from Use Of Money & Property	\$5,495	\$3,000	\$5,000	\$2,000	66.7%
Charges for Services	\$62,322	\$62,000	\$63,550	\$1,550	2.5%
Revenue	\$67,817	\$65,000	\$68,550	\$3,550	5.5%
Total Revenue	\$67,817	\$65,000	\$68,550	\$3,550	5.5%
Reserve Release	\$—	\$—	\$5,367	\$5,367	—%
Fund Balance	\$28,035	\$28,035	\$26,621	\$(1,414)	(5.0)%
Total Use of Fund Balance	\$28,035	\$28,035	\$31,988	\$3,953	14.1%
Total Financing Sources	\$95,852	\$93,035	\$100,538	\$7,503	8.1%
Net Cost	\$(26,621)	\$—	\$—	\$—	—%

Landscape Maintenance District

Budget Unit Functions & Responsibilities

The **Sacramento County Landscape Maintenance District** (SCLMD) provides funding for the maintenance of approximately two million square feet of landscaped corridors, medians, and open spaces that exist throughout the County. The SCLMD is financed by special assessments that appear as direct levies on the property tax bills within its boundaries except those exempt by statute. The SCLMD provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, and plant replacement. Services funded by the SCLMD are managed by the Department of Transportation.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Landscape Maintenance District Zone 4	\$1,237,341	\$1,243,749	\$1,345,330	\$101,581	8.2%
Gross Expenditures/Appropriations	\$1,237,341	\$1,243,749	\$1,345,330	\$101,581	8.2%
Total Expenditures/Appropriations	\$1,237,341	\$1,243,749	\$1,345,330	\$101,581	8.2%
Total Financing Uses	\$1,237,341	\$1,243,749	\$1,345,330	\$101,581	8.2%
Revenue	\$557,921	\$571,000	\$572,000	\$1,000	0.2%
Total Interfund Reimbursements	\$693,454	\$643,454	\$730,001	\$86,547	13.5%
Total Revenue	\$1,251,375	\$1,214,454	\$1,302,001	\$87,547	7.2%
Total Use of Fund Balance	\$29,295	\$29,295	\$43,329	\$14,034	47.9%
Total Financing Sources	\$1,280,670	\$1,243,749	\$1,345,330	\$101,581	8.2%
Net Cost	\$(43,329)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$1,230,195	\$1,233,749	\$1,335,330	\$101,581	8.2%
Other Charges	\$7,146	\$10,000	\$10,000	\$—	—%
Gross Expenditures/Appropriations	\$1,237,341	\$1,243,749	\$1,345,330	\$101,581	8.2%
Total Expenditures/Appropriations	\$1,237,341	\$1,243,749	\$1,345,330	\$101,581	8.2%
Total Financing Uses	\$1,237,341	\$1,243,749	\$1,345,330	\$101,581	8.2%
Revenue from Use Of Money & Property	\$30,219	\$21,000	\$22,000	\$1,000	4.8%
Charges for Services	\$527,702	\$550,000	\$550,000	\$—	—%
Revenue	\$557,921	\$571,000	\$572,000	\$1,000	0.2%
Other Interfund Reimbursements	\$693,454	\$643,454	\$730,001	\$86,547	13.5%
Total Interfund Reimbursements	\$693,454	\$643,454	\$730,001	\$86,547	13.5%
Total Revenue	\$1,251,375	\$1,214,454	\$1,302,001	\$87,547	7.2%
Fund Balance	\$29,295	\$29,295	\$43,329	\$14,034	47.9%
Total Use of Fund Balance	\$29,295	\$29,295	\$43,329	\$14,034	47.9%
Total Financing Sources	\$1,280,670	\$1,243,749	\$1,345,330	\$101,581	8.2%
Net Cost	\$(43,329)	\$—	\$—	\$—	—%

Roads

Budget Unit Functions & Responsibilities

The **Roads** Fund provides financing for the construction and maintenance of Sacramento County's road systems through planning; environmental analysis; traffic engineering and design; operations; traffic signals, streetlights, signs and markings; right-of-way acquisitions; safety related improvements; and radar/speed control. This includes monitoring and maintaining:

- Centerline miles of county roadways
- Signalized intersections
- Fire station signals
- Warning flashers
- Pedestrian signals
- Movable bridge signals
- Master controller for signal systems
- Street lights and safety street lights
- Traffic signs
- Bike lanes
- Major bridges (over 20 feet), minor bridges (under 20 feet), and movable bridges
- Striping
- Curbs, gutters, and sidewalks
- Traffic Operations Center with closed circuit television cameras and Dynamic Message Signs (cameras are shared with Rancho Cordova)

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Roads	\$128,905,097	\$310,695,344	\$325,872,814	\$15,177,470	4.9%
Gross Expenditures/Appropriations	\$128,905,097	\$310,695,344	\$325,872,814	\$15,177,470	4.9%
Total Expenditures/Appropriations	\$128,905,097	\$310,695,344	\$325,872,814	\$15,177,470	4.9%
Provision for Reserves	\$866,989	\$866,989	\$802,850	\$(64,139)	(7.4)%
Total Financing Uses	\$129,772,086	\$311,562,333	\$326,675,664	\$15,113,331	4.9%
Revenue	\$113,795,164	\$120,812,991	\$110,073,364	\$(10,739,627)	(8.9)%
Total Interfund Reimbursements	\$49,819,701	\$63,048,583	\$55,055,912	\$(7,992,671)	(12.7)%
Total Revenue	\$163,614,865	\$183,861,574	\$165,129,276	\$(18,732,298)	(10.2)%
Total Use of Fund Balance	\$127,700,759	\$127,700,759	\$161,546,388	\$33,845,629	26.5%
Total Financing Sources	\$291,315,624	\$311,562,333	\$326,675,664	\$15,113,331	4.9%
Net Cost	\$(161,543,538)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$125,909,098	\$294,615,331	\$308,972,813	\$14,357,482	4.9%
Other Charges	\$346,485	\$12,463,559	\$12,071,000	\$(392,559)	(3.1)%
Interfund Charges	\$2,649,514	\$3,616,454	\$4,829,001	\$1,212,547	33.5%
Gross Expenditures/Appropriations	\$128,905,097	\$310,695,344	\$325,872,814	\$15,177,470	4.9%
Total Expenditures/Appropriations	\$128,905,097	\$310,695,344	\$325,872,814	\$15,177,470	4.9%
Provision for Reserves	\$866,989	\$866,989	\$802,850	\$(64,139)	(7.4)%
Total Financing Uses	\$129,772,086	\$311,562,333	\$326,675,664	\$15,113,331	4.9%
Taxes	\$1,426,836	\$775,856	\$1,449,856	\$674,000	86.9%
Licenses, Permits & Franchises	\$1,802,780	\$1,587,000	\$1,587,000	\$—	—%
Revenue from Use Of Money & Property	\$5,817,284	\$3,709,000	\$5,005,000	\$1,296,000	34.9%
Intergovernmental Revenues	\$102,903,215	\$113,551,375	\$100,144,183	\$(13,407,192)	(11.8)%
Charges for Services	\$302,929	\$265,000	\$265,000	\$—	—%
Miscellaneous Revenues	\$1,542,119	\$924,760	\$1,622,325	\$697,565	75.4%
Revenue	\$113,795,164	\$120,812,991	\$110,073,364	\$(10,739,627)	(8.9)%
Other Interfund Reimbursements	\$49,819,701	\$63,048,583	\$55,055,912	\$(7,992,671)	(12.7)%
Total Interfund Reimbursements	\$49,819,701	\$63,048,583	\$55,055,912	\$(7,992,671)	(12.7)%
Total Revenue	\$163,614,865	\$183,861,574	\$165,129,276	\$(18,732,298)	(10.2)%
Reserve Release	\$—	\$—	\$2,850	\$2,850	—%
Fund Balance	\$127,700,759	\$127,700,759	\$161,543,538	\$33,842,779	26.5%
Total Use of Fund Balance	\$127,700,759	\$127,700,759	\$161,546,388	\$33,845,629	26.5%
Total Financing Sources	\$291,315,624	\$311,562,333	\$326,675,664	\$15,113,331	4.9%
Net Cost	\$(161,543,538)	\$—	\$—	\$—	—%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Roads	10,000,000	—	10,000,000	—	—

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

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOT-GF Contribution to Paving Roadways (September BOS Change)					
	10,000,000	—	10,000,000	—	—
During the Revised Recommended Budget Hearings on September 3, 2025, the Board of Supervisors approved \$10,000,000 for road rehabilitation . Due to an aging roadway system, there are many roadways that need rehabilitation with a pavement overlay. The maintenance cost for roadways increases when rehabilitation work is delayed due to lack of funding availability. Some roadways, if not addressed with pavement rehabilitation projects, would require a full reconstruction in the future. An additional area in prioritizing roadway rehabilitation and maintenance would be to focus on cost share agreements with utility agencies. This request is prioritized for funding in September. This request is contingent upon approval of a linked request in the Financing Transfers/ Reimbursements budget (BU 5110000).					

SCTDF Capital Fund

Budget Unit Functions & Responsibilities

The **Sacramento County Transportation Development Fee (SCTDF) Capital Fund** provides financing through the SCTDF/Transit Impact Fee (TIF) Program for transportation and transit improvements. Development fees are generated by new land development, allowed by the present County General Plan and land use zoning, and are charged when commercial and residential building permits are approved. Fees vary within six geographical districts encompassing the entire unincorporated area of Sacramento County. The SCTDF funds improvements to major roadway, bicycle, and pedestrian facilities needed to accommodate travel demand generated by new development through approximately 2050. The TIF funds transit facilities and transit-related improvements. The SCTDF Capital Fund includes two programs:

- SCTDF Administration
- SCTDF Districts

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Sacramento County Transportation Development Fee Administration	\$261,918	\$711,298	\$1,430,876	\$719,578	101.2%
Sacramento County Transportation Development Fee Districts	\$(170,533)	\$28,363,597	\$48,137,582	\$19,773,985	69.7%
Gross Expenditures/Appropriations	\$91,385	\$29,074,895	\$49,568,458	\$20,493,563	70.5%
Total Expenditures/Appropriations	\$91,385	\$29,074,895	\$49,568,458	\$20,493,563	70.5%
Provision for Reserves	\$350,000	\$350,000	\$—	\$(350,000)	(100.0)%
Total Financing Uses	\$441,385	\$29,424,895	\$49,568,458	\$20,143,563	68.5%
Revenue	\$17,854,609	\$15,227,678	\$17,958,018	\$2,730,340	17.9%
Total Revenue	\$17,854,609	\$15,227,678	\$17,958,018	\$2,730,340	17.9%
Total Use of Fund Balance	\$14,197,217	\$14,197,217	\$31,610,440	\$17,413,223	122.7%
Total Financing Sources	\$32,051,826	\$29,424,895	\$49,568,458	\$20,143,563	68.5%
Net Cost	\$(31,610,440)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$(3,295,807)	\$8,808,831	\$20,336,458	\$11,527,627	130.9%
Other Charges	\$53,000	\$63,900	\$75,000	\$11,100	17.4%
Interfund Charges	\$3,334,193	\$20,202,164	\$29,157,000	\$8,954,836	44.3%
Gross Expenditures/Appropriations	\$91,385	\$29,074,895	\$49,568,458	\$20,493,563	70.5%
Total Expenditures/Appropriations	\$91,385	\$29,074,895	\$49,568,458	\$20,493,563	70.5%
Provision for Reserves	\$350,000	\$350,000	\$—	\$(350,000)	(100.0)%
Total Financing Uses	\$441,385	\$29,424,895	\$49,568,458	\$20,143,563	68.5%
Licenses, Permits & Franchises	\$13,758,206	\$12,815,000	\$13,892,321	\$1,077,321	8.4%
Revenue from Use Of Money & Property	\$3,205,749	\$1,809,000	\$2,685,000	\$876,000	48.4%
Intergovernmental Revenues	\$151,087	\$128,678	\$796,611	\$667,933	519.1%
Miscellaneous Revenues	\$739,566	\$475,000	\$584,086	\$109,086	23.0%
Revenue	\$17,854,609	\$15,227,678	\$17,958,018	\$2,730,340	17.9%
Total Revenue	\$17,854,609	\$15,227,678	\$17,958,018	\$2,730,340	17.9%
Fund Balance	\$14,197,217	\$14,197,217	\$31,610,440	\$17,413,223	122.7%
Total Use of Fund Balance	\$14,197,217	\$14,197,217	\$31,610,440	\$17,413,223	122.7%
Total Financing Sources	\$32,051,826	\$29,424,895	\$49,568,458	\$20,143,563	68.5%
Net Cost	\$(31,610,440)	\$—	\$—	\$—	—%

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 Overview

SCTDF Administration provides support services for the SCTDF/TIF program including fiscal services for the SCTDF Fee Deferral Program that encourages economic development through deferral of fees, and technical support for the SCTDF program.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$261,918	\$711,298	\$1,430,876	\$719,578	101.2%
Gross Expenditures/Appropriations	\$261,918	\$711,298	\$1,430,876	\$719,578	101.2%
Total Expenditures/Appropriations	\$261,918	\$711,298	\$1,430,876	\$719,578	101.2%
Provision for Reserves	\$350,000	\$350,000	\$—	\$(350,000)	(100.0)%
Total Financing Uses	\$611,918	\$1,061,298	\$1,430,876	\$369,578	34.8%
Revenue from Use Of Money & Property	\$104,844	\$58,000	\$86,000	\$28,000	48.3%
Miscellaneous Revenues	\$739,566	\$475,000	\$584,086	\$109,086	23.0%
Revenue	\$844,410	\$533,000	\$670,086	\$137,086	25.7%
Total Revenue	\$844,410	\$533,000	\$670,086	\$137,086	25.7%
Fund Balance	\$528,298	\$528,298	\$760,790	\$232,492	44.0%
Total Use of Fund Balance	\$528,298	\$528,298	\$760,790	\$232,492	44.0%
Total Financing Sources	\$1,372,708	\$1,061,298	\$1,430,876	\$369,578	34.8%
Net Cost	\$(760,790)	\$—	\$—	\$—	—%

Sacramento County Transportation Development Fee Districts

Program Overview

SCTDF Districts program provides complete or partial financing for transportation and transit improvements in six geographical districts, as identified in the SCTDF Nexus Study. Allocation of SCTDF and transit funds to specific projects is based on project need and the availability of revenues within the program. Fee revenue availability is dependent upon the level of development activity.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$(3,557,725)	\$8,097,533	\$18,905,582	\$10,808,049	133.5%
Other Charges	\$53,000	\$63,900	\$75,000	\$11,100	17.4%
Interfund Charges	\$3,334,193	\$20,202,164	\$29,157,000	\$8,954,836	44.3%
Gross Expenditures/Appropriations	\$(170,533)	\$28,363,597	\$48,137,582	\$19,773,985	69.7%
Total Expenditures/Appropriations	\$(170,533)	\$28,363,597	\$48,137,582	\$19,773,985	69.7%
Total Financing Uses	\$(170,533)	\$28,363,597	\$48,137,582	\$19,773,985	69.7%
Licenses, Permits & Franchises	\$13,758,206	\$12,815,000	\$13,892,321	\$1,077,321	8.4%
Revenue from Use Of Money & Property	\$3,100,905	\$1,751,000	\$2,599,000	\$848,000	48.4%
Intergovernmental Revenues	\$151,087	\$128,678	\$796,611	\$667,933	519.1%
Revenue	\$17,010,198	\$14,694,678	\$17,287,932	\$2,593,254	17.6%
Total Revenue	\$17,010,198	\$14,694,678	\$17,287,932	\$2,593,254	17.6%
Fund Balance	\$13,668,919	\$13,668,919	\$30,849,650	\$17,180,731	125.7%
Total Use of Fund Balance	\$13,668,919	\$13,668,919	\$30,849,650	\$17,180,731	125.7%
Total Financing Sources	\$30,679,117	\$28,363,597	\$48,137,582	\$19,773,985	69.7%
Net Cost	\$(30,849,650)	\$—	\$—	\$—	—%

Rural Transit Program

Budget Unit Functions & Responsibilities

The Department of Transportation (DOT) provides transportation planning, traffic management, design, purchasing, contract, administrative, and funding support for the **Rural Transit** Program. Program services include urban light rail and bus service, express commuter buses from suburban cities, assisted paratransit dial-a-ride service for the disabled, and rural lifeline service running once-a-day or once-a-week. Services are provided through two programs:

- East County Transit Area
- Galt Transit Area

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
East County Transit Area	\$142,553	\$183,763	\$183,625	\$(138)	(0.1)%
Galt Transit Area	\$2,322,353	\$2,939,393	\$3,132,531	\$193,138	6.6%
Gross Expenditures/Appropriations	\$2,464,906	\$3,123,156	\$3,316,156	\$193,000	6.2%
Total Expenditures/Appropriations	\$2,464,906	\$3,123,156	\$3,316,156	\$193,000	6.2%
Revenue	\$2,629,981	\$2,807,502	\$3,185,419	\$377,917	13.5%
Total Revenue	\$2,629,981	\$2,807,502	\$3,185,419	\$377,917	13.5%
Net Cost	\$(165,075)	\$315,654	\$130,737	\$(184,917)	(58.6)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$319,215	\$637,983	\$583,819	\$(54,164)	(8.5)%
Other Charges	\$2,145,691	\$2,330,173	\$2,222,337	\$(107,836)	(4.6)%
Equipment	\$—	\$155,000	\$510,000	\$355,000	229.0%
Gross Expenditures/Appropriations	\$2,464,906	\$3,123,156	\$3,316,156	\$193,000	6.2%
Total Expenditures/Appropriations	\$2,464,906	\$3,123,156	\$3,316,156	\$193,000	6.2%
Taxes	\$726,990	\$912,109	\$1,365,632	\$453,523	49.7%
Revenue from Use Of Money & Property	\$96,500	\$49,000	\$85,000	\$36,000	73.5%
Intergovernmental Revenues	\$1,667,306	\$1,716,314	\$1,600,225	\$(116,089)	(6.8)%
Charges for Services	\$134,935	\$112,079	\$116,562	\$4,483	4.0%
Other Financing Sources	\$4,250	\$18,000	\$18,000	\$—	—%
Revenue	\$2,629,981	\$2,807,502	\$3,185,419	\$377,917	13.5%
Total Revenue	\$2,629,981	\$2,807,502	\$3,185,419	\$377,917	13.5%
Net Cost	\$(165,075)	\$315,654	\$130,737	\$(184,917)	(58.6)%

East County Transit Area

Program Overview

East County Transit Area, which operates the Amador Transit system, provides morning and evening commuter transit service from Rancho Murieta to Downtown Sacramento.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$40,255	\$45,763	\$45,625	\$(138)	(0.3)%
Other Charges	\$102,298	\$138,000	\$138,000	\$—	—%
Gross Expenditures/Appropriations	\$142,553	\$183,763	\$183,625	\$(138)	(0.1)%
Total Expenditures/Appropriations	\$142,553	\$183,763	\$183,625	\$(138)	(0.1)%
Taxes	\$170,815	\$179,763	\$173,625	\$(6,138)	(3.4)%
Revenue from Use Of Money & Property	\$11,597	\$4,000	\$10,000	\$6,000	150.0%
Other Financing Sources	\$4,250	\$—	\$—	\$—	—%
Revenue	\$186,662	\$183,763	\$183,625	\$(138)	(0.1)%
Total Revenue	\$186,662	\$183,763	\$183,625	\$(138)	(0.1)%
Net Cost	\$(44,109)	\$—	\$—	\$—	—%

Galt Transit Area

Program Overview

Galt Area Transit, also known as South County Transit Link (SCT/Link), establishes transit services for the residents of Galt and the southern portion of Sacramento County. Sacramento County and the City of Galt manage administration and funding for SCT/Link, which provides three services:

- Dial-a-ride service in the City of Galt and Herald.
- Delta Route, a fixed route/deviation request service linking communities in the Delta to Galt and Lodi.
- Highway 99 Service, a fixed route service connecting the City of Galt with the cities of Lodi, Elk Grove, and South Sacramento.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$278,960	\$592,220	\$538,194	\$(54,026)	(9.1)%
Other Charges	\$2,043,393	\$2,192,173	\$2,084,337	\$(107,836)	(4.9)%
Equipment	\$—	\$155,000	\$510,000	\$355,000	229.0%
Gross Expenditures/Appropriations	\$2,322,353	\$2,939,393	\$3,132,531	\$193,138	6.6%
Total Expenditures/Appropriations	\$2,322,353	\$2,939,393	\$3,132,531	\$193,138	6.6%
Taxes	\$556,175	\$732,346	\$1,192,007	\$459,661	62.8%
Revenue from Use Of Money & Property	\$84,903	\$45,000	\$75,000	\$30,000	66.7%
Intergovernmental Revenues	\$1,667,306	\$1,716,314	\$1,600,225	\$(116,089)	(6.8)%
Charges for Services	\$134,935	\$112,079	\$116,562	\$4,483	4.0%
Other Financing Sources	\$—	\$18,000	\$18,000	\$—	—%
Revenue	\$2,443,319	\$2,623,739	\$3,001,794	\$378,055	14.4%
Total Revenue	\$2,443,319	\$2,623,739	\$3,001,794	\$378,055	14.4%
Net Cost	\$(120,966)	\$315,654	\$130,737	\$(184,917)	(58.6)%

Sacramento County LM CFD 2004-2

Budget Unit Functions & Responsibilities

Sacramento County Landscape Maintenance Community Facilities District No. 2004-2 (District) is located within the Unincorporated Area of Sacramento County. This District is financed by special taxes that appear as direct levies on all property tax bills within the boundaries of the District, except those exempt by statute. The District provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, plant replacement, and wall repairs. Services funded by the District are managed by the Department of Transportation.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Sacramento County Landscape Maintenance CFD No. 2004-2	\$420,570	\$510,298	\$550,410	\$40,112	7.9%
Gross Expenditures/Appropriations	\$420,570	\$510,298	\$550,410	\$40,112	7.9%
Total Expenditures/Appropriations	\$420,570	\$510,298	\$550,410	\$40,112	7.9%
Provision for Reserves	\$107,617	\$107,617	\$76,917	\$(30,700)	(28.5)%
Total Financing Uses	\$528,187	\$617,915	\$627,327	\$9,412	1.5%
Revenue	\$472,865	\$443,670	\$508,403	\$64,733	14.6%
Total Revenue	\$472,865	\$443,670	\$508,403	\$64,733	14.6%
Total Use of Fund Balance	\$174,245	\$174,245	\$118,924	\$(55,321)	(31.7)%
Total Financing Sources	\$647,110	\$617,915	\$627,327	\$9,412	1.5%
Net Cost	\$(118,924)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$401,611	\$487,298	\$526,910	\$39,612	8.1%
Other Charges	\$1,599	\$3,000	\$3,000	\$—	—%
Interfund Charges	\$17,360	\$20,000	\$20,500	\$500	2.5%
Gross Expenditures/Appropriations	\$420,570	\$510,298	\$550,410	\$40,112	7.9%
Total Expenditures/Appropriations	\$420,570	\$510,298	\$550,410	\$40,112	7.9%
Provision for Reserves	\$107,617	\$107,617	\$76,917	\$(30,700)	(28.5)%
Total Financing Uses	\$528,187	\$617,915	\$627,327	\$9,412	1.5%
Revenue from Use Of Money & Property	\$17,774	\$12,000	\$15,000	\$3,000	25.0%
Charges for Services	\$455,091	\$431,670	\$493,403	\$61,733	14.3%
Revenue	\$472,865	\$443,670	\$508,403	\$64,733	14.6%
Total Revenue	\$472,865	\$443,670	\$508,403	\$64,733	14.6%
Fund Balance	\$174,245	\$174,245	\$118,924	\$(55,321)	(31.7)%
Total Use of Fund Balance	\$174,245	\$174,245	\$118,924	\$(55,321)	(31.7)%
Total Financing Sources	\$647,110	\$617,915	\$627,327	\$9,412	1.5%
Net Cost	\$(118,924)	\$—	\$—	\$—	—%

Transportation-Sales Tax

Budget Unit Functions & Responsibilities

The **Transportation - Sales Tax** Fund provides financing for public road improvements in the unincorporated area of Sacramento County using funds derived primarily from the Measure A Transportation Sales Tax initiative, originally approved by the voters in November 1988. This initiative was in effect for twenty years. The voters approved a renewal effective in 2009, which will continue for 30 years. The County receives this revenue from the Sacramento Transportation Authority in accordance with a regional formula and an approved Entity Annual Expenditure Plan. The funds are used to provide ongoing road maintenance, improve and construct new bikeways and pedestrian walkways, design and construct new roads, support elderly and disabled accessibility projects, construct and improve existing traffic signals, and conduct State highway project studies.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Transportation Sales Tax	\$51,353,976	\$98,354,336	\$137,880,770	\$39,526,434	40.2%
Gross Expenditures/Appropriations	\$51,353,976	\$98,354,336	\$137,880,770	\$39,526,434	40.2%
Total Expenditures/Appropriations	\$51,353,976	\$98,354,336	\$137,880,770	\$39,526,434	40.2%
Total Financing Uses	\$51,353,976	\$98,354,336	\$137,880,770	\$39,526,434	40.2%
Revenue	\$55,233,261	\$84,522,255	\$109,410,162	\$24,887,907	29.4%
Total Interfund Reimbursements	\$2,921,323	\$11,590,081	\$19,428,000	\$7,837,919	67.6%
Total Revenue	\$58,154,584	\$96,112,336	\$128,838,162	\$32,725,826	34.0%
Total Use of Fund Balance	\$2,242,000	\$2,242,000	\$9,042,608	\$6,800,608	303.3%
Total Financing Sources	\$60,396,584	\$98,354,336	\$137,880,770	\$39,526,434	40.2%
Net Cost	\$(9,042,608)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$26,933,894	\$67,992,566	\$105,608,108	\$37,615,542	55.3%
Other Charges	\$454,311	\$2,623,270	\$2,044,750	\$(578,520)	(22.1)%
Interfund Charges	\$23,965,771	\$27,738,500	\$30,227,912	\$2,489,412	9.0%
Gross Expenditures/Appropriations	\$51,353,976	\$98,354,336	\$137,880,770	\$39,526,434	40.2%
Total Expenditures/Appropriations	\$51,353,976	\$98,354,336	\$137,880,770	\$39,526,434	40.2%
Total Financing Uses	\$51,353,976	\$98,354,336	\$137,880,770	\$39,526,434	40.2%
Taxes	\$39,690,633	\$43,857,723	\$56,638,749	\$12,781,026	29.1%
Revenue from Use Of Money & Property	\$401,120	\$256,000	\$294,000	\$38,000	14.8%
Intergovernmental Revenues	\$14,683,160	\$40,408,532	\$52,477,413	\$12,068,881	29.9%
Miscellaneous Revenues	\$458,348	\$—	\$—	\$—	—%
Revenue	\$55,233,261	\$84,522,255	\$109,410,162	\$24,887,907	29.4%
Other Interfund Reimbursements	\$2,921,323	\$11,590,081	\$19,428,000	\$7,837,919	67.6%
Total Interfund Reimbursements	\$2,921,323	\$11,590,081	\$19,428,000	\$7,837,919	67.6%
Total Revenue	\$58,154,584	\$96,112,336	\$128,838,162	\$32,725,826	34.0%
Fund Balance	\$2,242,000	\$2,242,000	\$9,042,608	\$6,800,608	303.3%
Total Use of Fund Balance	\$2,242,000	\$2,242,000	\$9,042,608	\$6,800,608	303.3%
Total Financing Sources	\$60,396,584	\$98,354,336	\$137,880,770	\$39,526,434	40.2%
Net Cost	\$(9,042,608)	\$—	\$—	\$—	—%

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 Functions & Responsibilities

The **Solid Waste Enterprise**, also referred to as the Department of Waste Management and Recycling (DWMR), operates the County's residential municipal solid waste system from curbside collection to recovery of recyclable materials and landfill disposal of refuse. DWMR is responsible for planning, developing, operating and maintaining integrated solid waste management services in unincorporated Sacramento County. Services are provided through the following programs:

- Administration and Support
- Capital Outlay Fund
- Collections
- Kiefer Landfill
- North Area Recovery Station (NARS)

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Administration and Support	\$33,678,332	\$37,752,679	\$38,269,485	\$516,806	1.4%
Capital Outlay Fund	\$49,460,972	\$83,275,992	\$57,819,046	\$(25,456,946)	(30.6)%
Collections	\$101,410,684	\$106,606,289	\$114,635,908	\$8,029,619	7.5%
Kiefer Landfill	\$28,369,149	\$32,815,783	\$34,174,306	\$1,358,523	4.1%
North Area Recovery Station (NARS)	\$54,425,335	\$61,540,666	\$69,678,886	\$8,138,220	13.2%
Gross Expenditures/Appropriations	\$267,344,472	\$321,991,409	\$314,577,631	\$(7,413,778)	(2.3)%
Total Intrafund Reimbursements	\$(87,319,987)	\$(105,231,107)	\$(116,563,483)	\$(11,332,376)	10.8%
Total Expenditures/Appropriations	\$180,024,485	\$216,760,302	\$198,014,148	\$(18,746,154)	(8.6)%
Revenue	\$173,042,291	\$186,156,743	\$166,469,869	\$(19,686,874)	(10.6)%
Total Interfund Reimbursements	\$1,573,055	\$1,735,725	\$1,644,395	\$(91,330)	(5.3)%
Total Revenue	\$174,615,347	\$187,892,468	\$168,114,264	\$(19,778,204)	(10.5)%
Net Cost	\$5,409,138	\$28,867,834	\$29,899,884	\$1,032,050	3.6%
Positions	326.0	326.0	338.0	12.0	3.7%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget \$ %	
Appropriations by Object					
Salaries & Benefits	\$47,658,078	\$47,678,092	\$49,421,189	\$1,743,097	3.7%
Services & Supplies	\$81,001,083	\$86,945,189	\$89,835,814	\$2,890,625	3.3%
Other Charges	\$15,754,669	\$17,961,324	\$20,146,559	\$2,185,235	12.2%
Improvements	\$21,685,560	\$38,548,816	\$22,347,438	\$(16,201,378)	(42.0)%
Equipment	\$13,675,034	\$25,376,881	\$16,013,148	\$(9,363,733)	(36.9)%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$—	—%
Intrafund Charges	\$87,320,047	\$105,231,107	\$116,563,483	\$11,332,376	10.8%
Gross Expenditures/Appropriations	\$267,344,472	\$321,991,409	\$314,577,631	\$(7,413,778)	(2.3)%
Other Intrafund Reimbursements	\$(54,443,505)	\$(30,565,000)	\$—	\$30,565,000	(100.0)%
Intrafund Reimbursements within Department	\$(32,876,482)	\$(74,666,107)	\$(116,563,483)	\$(41,897,376)	56.1%
Total Intrafund Reimbursements	\$(87,319,987)	\$(105,231,107)	\$(116,563,483)	\$(11,332,376)	10.8%
Total Expenditures/Appropriations	\$180,024,485	\$216,760,302	\$198,014,148	\$(18,746,154)	(8.6)%
Revenue from Use Of Money & Property	\$4,969,170	\$634,132	\$2,590,704	\$1,956,572	308.5%
Intergovernmental Revenues	\$3,949,544	\$6,141,992	\$6,568,979	\$426,987	7.0%
Charges for Services	\$144,974,834	\$139,171,389	\$150,593,920	\$11,422,531	8.2%
Miscellaneous Revenues	\$4,466,819	\$5,541,608	\$2,666,266	\$(2,875,342)	(51.9)%
Other Financing Sources	\$14,681,923	\$34,667,622	\$4,050,000	\$(30,617,622)	(88.3)%
Revenue	\$173,042,291	\$186,156,743	\$166,469,869	\$(19,686,874)	(10.6)%
Other Interfund Reimbursements	\$1,573,055	\$1,735,725	\$1,644,395	\$(91,330)	(5.3)%
Total Interfund Reimbursements	\$1,573,055	\$1,735,725	\$1,644,395	\$(91,330)	(5.3)%
Total Revenue	\$174,615,347	\$187,892,468	\$168,114,264	\$(19,778,204)	(10.5)%
Net Cost	\$5,409,138	\$28,867,834	\$29,899,884	\$1,032,050	3.6%
Positions	326.0	326.0	338.0	12.0	3.7%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Support	659,652	—	—	659,652	5.0
Collections	992,765	—	—	992,765	3.0
Kiefer Landfill	621,250	—	—	621,250	2.0
North Area Recovery Station (NARS)	586,428	—	—	586,428	2.0

Structural Projects - \$22,347,438

- **\$13,712,000 - North Area Recovery Station - Commercial Waste and Organic Improvements.** This project continues with the construction of a new Commercial Waste and Organics Building to receive and transfer source-separated organic waste as mandated by SB1383 in a manner that best contains the material and mitigates odor, fire hazard, and environmental contamination. The project requires significant infrastructure, earthwork, retaining structures, loading equipment, scales, an interpretive center, paving, and facility modification in addition to the primary structure. This new building and associated infrastructure will further increase the site's capacity for solid waste transfer, alleviating several traffic and capacity issues.
- **\$2,113,966 – Kiefer Landfill - Gas and Leachate Management Systems Improvements.** This project includes expanding the Kiefer Landfill gas collection system in Module 4 (M4) and installing additional gas and leachate infrastructure in and around modules M1, M1-L, and M2. Additional gas collectors are required to maintain compliance with regulatory requirements. The project will involve the installation of new and replacement wells, horizontal gas collectors, control systems, new piping, instrumentation, electrification, and tanks. This budget also includes costs for scheduled replacement of flare stations, equipment items, and the leachate circulation system.
- **\$945,000 - Kiefer Landfill - Wastewater Handling System Improvements.** This project provides for the continued construction of a wastewater force main from Kiefer Landfill to the sewer system that will handle all the leachate produced at the landfill and the sewer system from the Engineering and Administration buildings. This project provides for implementing a long-term wastewater and leachate-handling solution as determined by an alternative evaluation study previously completed by a consultant.
- **\$755,747—North Area Recovery Station—Site Master Plan.** This project provides for new entrance facilities, scale expansion, safety and operational efficiency improvements, rerouting of infrastructure, relocation of existing activities, earthwork, easement, land acquisition, select paving projects, demolition, and stormwater improvements. This project represents the final immediate phase of significant design and construction improvements as part of a comprehensive Master Plan defined in the summer of 2019.

- **\$721,400 - Facility Improvements - Capital Renewal Forecast.** This project includes forecasted replacement needs of building systems and equipment at various DWMR buildings. The project scope is from a 2014-16 facility condition assessment, including buildings at six DWMR facilities.
- **\$431,000—Kiefer Landfill—Groundwater Monitoring and Remediation.** This project includes the construction of additional monitoring wells to define the groundwater contaminant plume and allow for landfill expansion. It also involves designing and constructing new high-capacity extraction wells to address migrating groundwater contamination.
- **\$383,120—Facility Improvements—Electric Vehicle Charging Stations.** This project involves installing heavy vehicle charging station infrastructure at North Collections and light vehicle electric vehicle (EV) charging stations at various DWMR-owned facilities. An AQMD grant partially offsets funding for the Heavy Vehicle charging station infrastructure.
- **\$380,000 - Kiefer Landfill - Liner and Ancillary Features.** This project includes planning, design, construction, construction management, inspections, reporting, and oversight associated with the construction of prepared excavation, landfill liner, leachate collection, landfill gas piping systems, infrastructure, drainage, and roadway for the Kiefer Landfill. Liner and supporting infrastructure already in progress is to be completed for the second phase of Module M4 and the first phase of Module 5.
- **\$349,950 - South Collections - DWMR Contribution to DGS Parking Lot Project.** This project includes site improvements to the South Collections Parking Lot, including securing the site and video surveillance. As part of a mutual agreement, DWMR will provide \$350,000 for the overall project being conducted by DGS.
- **\$340,000 - North Area Recovery Station—Shed Improvements.** This project includes rehabilitating and revitalizing the existing tipping shed facility at the North Area Recovery Station, including the construction of new stormwater drainage and pumping infrastructure, push wall freeboard modification, misting piping, fire suppression systems, concrete overtopping, and structural steel repair.
- **\$249,000—Kiefer Landfill—Wheel Wash Equipment.** This project improves the existing wheel wash system at Kiefer Landfill. It will involve installing replacement pumps and increasing the sedimentation basin size and flow characteristics.

- **\$247,600 - Kiefer Landfill—Tree Mitigation Irrigation System.** This project provides an irrigation system for tree plantings along the south side of Kiefer Boulevard to mitigate the tree canopy removed during the North Area Recovery Station master plan improvements project. The Sacramento Tree Foundation will cooperate with this project.
- **\$235,600 - Kiefer Landfill - Gas Plant Replacement Initiative.** This project includes preliminary planning and design to replace the existing Gas Plant located at Kiefer Landfill and integration of a replacement. All the existing power plant electricity purchase agreements and operating agreements expire in 2025; changes in technology and the electricity market will result in new opportunities and a new direction to utilize the methane gas produced. Construction costs of the new gas plant system are not included. The existing plant is fully depreciated and nearing the end of equipment life.
- **\$188,298 – North Collections - Building Renovation and Enhancement.** This project addresses existing building deficiencies concerning Americans with Disabilities Act requirements, Fire, Life, and Safety concerns, and evolving use requirements. These upgrades include expanding the men’s locker room to provide sufficient space for additional staff hired to meet state mandates and provide for changing gender balance considerations. The project consists of expanding the existing locker room by approximately 220 square feet, adding a new entrance for improved operational efficiency, and reconfiguring the restroom layouts.
- **\$185,000—Kiefer Landfill—ABOP Structure Improvements Project.** This project enhances safety and capability at the Kiefer Landfill Antifreeze Battery Oil and Paint (ABOP) Center. It includes fire suppression systems, a fume hood, and grading and drainage improvements.
- **\$165,000—North Collections—Site Perimeter Improvements.** This project includes installing an automated gate tied to the County security system to regulate ingress and egress from the unmonitored North Collections site and the adjacent North Area Recovery Station. Unauthorized entrance and exit have become a significant concern in recent years, and the Solid Waste Facility Permit specifically requires site security to be maintained.

- **\$155,000—Information Technology—Site Cameras and Server Upgrades.** This project adds to the current surveillance cameras installed at the Waste Management and Recycling Sites, which will allow for increased coverage and better security awareness at the sites. It also replaces or upgrades servers and connectivity hardware, electronic customer interfaces, and the site backbone.
- **\$154,000—Kiefer Landfill—Asphalt Pavement Rehabilitation. This project aims** to resurface the asphalt roads at the Kiefer Landfill, including the green waste, recycling, and self-haul drop-off areas. Future phases of this ongoing project include design, construction, construction management, and inspection for the repair and reconstruction of asphalt pavement at Kiefer Landfill.
- **\$153,000—Kiefer Landfill—Site Infrastructure Improvements.** Portions of the existing site infrastructure system need modification or extension to meet the facility's needs. The existing water system requires extension and reconfiguration, the transportation system needs the addition of some pullouts, signage, and speed control devices, and the drainage infrastructure requires additional drainage inlets, culverts, and channels.
- **\$143,000—Kiefer Landfill—Phase 2 Shoulder Improvements Project.** This project includes shoulder widening along Kiefer Boulevard in front of the Kiefer Landfill entrance. It also includes constructing a culvert and increasing the sight distance at the Kiefer Groundwater Treatment entrance from Kiefer Boulevard to aid with stormwater drainage and safety.
- **\$121,757—Facility Improvements—ADA Mitigation.** This project is part of a comprehensive plan to mitigate all ADA deficiencies at all DWMR Facilities. It includes upgrades and modifications as needed to remedy the existing concerns. The master DWMR Plan prioritizes the Public Path of Travel issues in the first years of the plan to maximize accessibility.
- **\$75,000—South Area Transfer Station—Flexspace and Rehabilitation.** This project includes site improvements to the South Area Transfer Station, including structural repairs to the top load area, concrete slopes, gate repairs, and stormwater compliance features.
- **\$62,000—North Area Recovery Station-Paving Rehabilitation.** This project involves resurfacing the asphalt surfaces at the North Area Recovery Station, including the green waste, recycling, service, and customer areas. In addition, Additional Pavement Management activities, including slurry seal and crack seal, will be added and integrated into a comprehensive program moving forward.

\$50,000 – Kiefer Landfill – Office Space Addition. The existing Kiefer Landfill engineering space, whose original construction dates to 1975, has existing concerns for Fire, Life, and Safety, does not fully comply with the Americans with Disabilities Act, and is functionally obsolete for housing all personnel stationed at the site with associated equipment now present at the facility. Additionally, more flex space and meeting rooms are needed. This project seeks to provide 4500 square feet of additional office space at the landfill to meet present and anticipated needs.

- **\$31,000—Kiefer Landfill—GPS Upgrades.** This project is for the purchase of additional and replacement Global Positioning System (GPS) grade control equipment for use in operations equipment at Kiefer Landfill. It allows for the replacement of fully depreciated equipment in current use.

Capital Equipment - \$16,013,148

\$4,640,000 – Collections - Automated Collection Trucks 3-Axle. This project is for the purchase of 8 fully automated side-loading collection trucks. These vehicles will be 3-axle trucks, with tag axle, powered by compressed natural gas fuel with right-hand drive. These units will replace fully depreciated units in the current service.

- **\$4,539,136 – Collections - Automated Collection Trucks 3-axle.** This project is for the purchase of 9 fully automated side-loading collection trucks. These vehicles will be 3-axle trucks, with tag axle, powered by compressed natural gas fuel with right-hand drive. These purchases will replace the fully depreciated units in the current service. (re-budget)
- **\$2,062,197 – Collections - Automated Collection Trucks 3-axle ZEV.** This project is for the purchase of 3 fully automated side-loading collection trucks. These vehicles will be 3-axle trucks with tag axles powered by ZEV engines with right-hand drive. These purchases will replace fully depreciated units in the current service. (re-budget)
- **\$1,076,196 – Collections (ABNCU) – Knuckleboom Trucks.** This project is for the purchase of 2 Knuckleboom trucks. This vehicle type is used in the neighborhood clean-up service. (growth and grant dependent)
- **\$1,076,196—Collections (ABNCU—Knuckleboom).** This project involves purchasing three rear knuckle booms. These vehicles will be used for our Appointment Neighborhood Clean-up (ABNCU) routes and single-stream recycling composition studies. They will be CNG-fueled vehicles replacing fully depreciated units currently in use.

- **\$663,430 – North Area Recovery Station – Tractors.** This project is for the purchase of 2 transfer tractors. This transfer tractor will be used primarily at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. This unit will replace a fully depreciated unit that is currently in use.
- **\$556,166—North Area Recovery Station—Trailers.** This project involves purchasing four transfer trailers. These trailers will be used primarily at the North Area Recovery Station to transfer waste material from the North Area Recovery Station to the Kiefer Landfill. They will replace fully depreciated units in current use.

\$492,000—Cart Yard—Cart Delivery Vehicles. This project involves purchasing two box van trucks to deliver and pick up residential collection carts. The trucks will replace fully depreciated trucks in the current cart yard fleet.
- **\$345,000—North Area Recovery Station—Terminal Tractor. This project involves one** terminal tractor for use at the North Area Recovery Station.
This unit is used to move into a position of empty and fully loaded trailers for shipment to the Kiefer landfill. This purchase will replace a fully depreciated unit that is currently in use.
- **\$279,300 – Kiefer Landfill – Tarp Machine.** This project is for two tarping machines. This type of equipment is used to lay a tarp on the landfill tipping area at the end of the day. This environmental requirement prevents animals from disturbing the waste. This project will replace a fully depreciated unit in current service.
- **\$150,724—Kiefer Landfill—Light Duty Trucks.** This project involves purchasing two light-duty trucks. These trucks will be used at the landfill for general duty and crew transport and will replace fully depreciated units in current use.
- **\$108,000—North Area Recovery Station—Forklift.** This project involves purchasing a forklift to be used on the pad for loading appliances, dumping bins, and other lifting jobs. The forklift will replace a fully depreciated unit currently in use.
- **\$24,803—Kiefer Landfill—Light Plant Replacement.** This project involves purchasing two light plants for the Kiefer Landfill. The light plants illuminate the working area and provide a safe environment for staff and customers. The purchase will replace fully depreciated units in current use.

Administration and Support

Program Overview

Administration and Support comprises the department's senior leadership and a staff of administration, accounting and finance, planning, special waste, and engineering professionals that provide management and administrative services in support of the department's operating programs. Specific services include, financial and business services, waste management program planning, management of regulatory compliance programs, public outreach, landfill engineering, facility planning and design, and special waste services. The following are some specific services managed by Administration and Support:

- Management of an open commercial franchise system for commercial waste collection and operation of programs to promote commercial sector diversion.
- Management and operation of household hazardous waste (HHW) drop-off facilities at NARS and Kiefer Landfill and collection of waste oil and filters from households at the curb.
- Management of a County program that provides waste disposal at the transfer station and landfill free-of-charge to community groups disposing of waste material collected from community clean-up efforts.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$14,906,477	\$15,207,173	\$15,825,317	\$618,144	4.1%
Services & Supplies	\$15,544,662	\$18,441,710	\$18,342,017	\$(99,693)	(0.5)%
Other Charges	\$21,137	\$3,500	\$247,130	\$243,630	6,960.9%
Improvements	\$712	\$—	\$—	\$—	—%
Intrafund Charges	\$3,225,151	\$4,100,296	\$3,855,021	\$(245,275)	(6.0)%
Cost of Goods Sold	\$(19,806)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$33,678,332	\$37,752,679	\$38,269,485	\$516,806	1.4%
Other Intrafund Reimbursements	\$(1,848,093)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(28,013,487)	\$(36,392,051)	\$(36,104,663)	\$287,388	(0.8)%
Total Intrafund Reimbursements	\$(29,861,580)	\$(36,392,051)	\$(36,104,663)	\$287,388	(0.8)%
Total Expenditures/Appropriations	\$3,816,752	\$1,360,628	\$2,164,822	\$804,194	59.1%
Revenue from Use Of Money & Property	\$1,868,875	\$260,976	\$620,840	\$359,864	137.9%
Intergovernmental Revenues	\$121,502	\$162,640	\$94,820	\$(67,820)	(41.7)%
Charges for Services	\$1,479,659	\$545,654	\$1,106,777	\$561,123	102.8%
Miscellaneous Revenues	\$282,522	\$307,358	\$258,384	\$(48,974)	(15.9)%
Revenue	\$3,752,558	\$1,276,628	\$2,080,821	\$804,193	63.0%
Other Interfund Reimbursements	\$84,000	\$84,000	\$84,000	\$—	—%
Total Interfund Reimbursements	\$84,000	\$84,000	\$84,000	\$—	—%
Total Revenue	\$3,836,558	\$1,360,628	\$2,164,821	\$804,193	59.1%
Net Cost	\$(19,806)	\$—	\$1	\$1	—%
Positions	72.0	76.0	77.0	1.0	1.3%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
WMR - Add 1.0 FTE Admin Svcs Officer 1 - Safety					
	114,619	—	—	114,619	1.0
Add 1.0 FTE Administrative Services Officer 1 for the Safety and Training team. The addition of an Administrative Service Officer 1 to the Safety team will allow the current staff to conduct more tasks in the field, such as providing more robust support of the Department's operations unit, conducting more inspections, attending to the safety needs of field staff, and providing increased safety-related training. Ongoing cost will be funded by enterprise fund.					

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
WMR - Add 1.0 FTE Asst Waste Management Specialist Lv 2 - HHW					
	122,090	—	—	122,090	1.0
Add 1.0 FTE Assistant Waste Management Specialist Lv 2 with the Special Waste Program. The addition of an Assistant WM Specialist will assist with managing the workload maintaining operations for the Special Waste team. Currently, supplemental labor is supplied through a contracted vendor which charges more in comparison to the requested position. Ongoing cost will be funded by enterprise fund.					
WMR - Add 1.0 FTE Waste Management Program Assoc - Commercial Program					
	133,296	—	—	133,296	1.0
Add 1.0 FTE Waste Management Program Associate for the Commercial Program. The addition of a WM Program Associate will directly improve the delivery of the Construction and Demolition Debris Recycling Program for DWMR and will create cost savings in the program, increase the efficiency of program coverage including documentation review and fieldwork, contribute to quicker customer service response times, and improve overall compliance of C&D projects in the County. Ongoing cost will be funded by enterprise fund.					
WMR - Add 2.0 FTE Scale Attendant 1 - Scales					
	154,037	—	—	154,037	2.0
Add 2.0 FTE Scale Attendant 1 for the Scales team. The addition of Scale Attendants will allow for better shift coverage and provide the resources to manage the increase in site traffic. Ongoing cost will be funded by enterprise fund.					
WMR - Add Funding for DGS Fleet Maintenance					
	33,387	—	—	33,387	—
Add funding for DGS Fleet Maintenance. DGS expected an increase in service and material costs for equipment maintenance. Costs will be funded by the enterprise fund. This request is contingent on approval of a linked request in the Department of General Services (BU 7000000).					
WMR - Add funding to add 0.5 FTE Sr Personnel Analyst with DPS					
	81,823	—	—	81,823	—
Funding for the addition of 0.5 FTE Sr Personnel Analyst position to support the DWMR culture program. Costs will be funded by enterprise fund. This request is contingent on approval of a linked request in the Department of Personnel Services budget (BU 6050000).					
WMR – Add funding to upgrade existing 1.0 FTE ITSSS – Business Analyst to an ITA - Business Analyst					
	20,400	—	—	20,400	—
Add funding to upgrade existing 1.0 FTE ITSSS – Business Analyst to an IT Analyst I / II level in the Business Analyst class. DWMR currently has two multi-million dollar projects happening in which they are relying on the existing IT System Support Specialist level (noted as an ITSSS – Business Analyst) to oversee. It will also be the ITSSS who is relied upon after the implementation of these projects for managing the daily duties of keeping them running and addressing issues as they arise. The upgrade of the ITSSS – Business Analyst to an IT Analyst I / II level in the Business Analyst class, noted as an ITA - Business Analyst is necessary due to the complexity and project management needs of the large IT projects. The ITA - Business Analyst is an intermediate / journeyman working job level and is a more appropriate job class for oversight and management of these high level, very visible, high profile IT projects. The Department of Technology currently has a vacant ITA position that will be redirected to fill this role.					

Capital Outlay Fund

Program Overview

The **Capital Outlay Fund** provides for the planning, design, development and renewal of the department's capital facilities as well as the acquisition and replacement of capital equipment. Major facilities include, NARS, Kiefer Landfill, South Area Transfer Station, and Yard facilities for Collection operations. Major equipment includes a fleet of over 200 pieces of heavy duty equipment comprising garbage collection vehicles, tractors and trailers, loaders, excavators, and compactors.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$3,915,589	\$5,420,971	\$5,579,136	\$158,165	2.9%
Other Charges	\$10,185,663	\$13,929,324	\$13,879,324	\$(50,000)	(0.4)%
Improvements	\$21,684,685	\$38,548,816	\$22,347,438	\$(16,201,378)	(42.0)%
Equipment	\$13,675,034	\$25,376,881	\$16,013,148	\$(9,363,733)	(36.9)%
Gross Expenditures/Appropriations	\$49,460,972	\$83,275,992	\$57,819,046	\$(25,456,946)	(30.6)%
Other Intrafund Reimbursements	\$(19,802,506)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$—	\$(31,849,045)	\$(34,087,201)	\$(2,238,156)	7.0%
Total Intrafund Reimbursements	\$(19,802,506)	\$(31,849,045)	\$(34,087,201)	\$(2,238,156)	7.0%
Total Expenditures/Appropriations	\$29,658,466	\$51,426,947	\$23,731,845	\$(27,695,102)	(53.9)%
Revenue from Use Of Money & Property	\$1,868,935	\$—	\$622,521	\$622,521	—%
Intergovernmental Revenues	\$2,700,000	\$3,000,000	\$5,300,000	\$2,300,000	76.7%
Miscellaneous Revenues	\$367,841	\$—	\$—	\$—	—%
Other Financing Sources	\$14,681,923	\$34,667,622	\$4,050,000	\$(30,617,622)	(88.3)%
Revenue	\$19,618,699	\$37,667,622	\$9,972,521	\$(27,695,101)	(73.5)%
Total Revenue	\$19,618,699	\$37,667,622	\$9,972,521	\$(27,695,101)	(73.5)%
Net Cost	\$10,039,767	\$13,759,325	\$13,759,324	\$(1)	—%

Collections

Program Overview

Collections provides an array of services for ratepayers and the community, including:

- The pickup of residential garbage, organic waste, and recyclables. Along with collection of waste from the three carts, operators also collect waste oil and filters from households at the curb for disposal at the department's Household Hazardous Waste (HHW) drop-off facilities. The three-cart residential curbside collection operation serves close to 600,000 residents in approximately 159,000 households across 800 square miles of the unincorporated area.
- An appointment-based neighborhood clean-up service (ABNCU) where each customer is entitled to one scheduled pick up of large waste material and bulky items placed curbside by the customer at no additional charge. The ABNCU program provides residential pick up of non-regular trash items such as furniture, appliances, and wood piles. Additional pick-ups are provided at minimal charge. The ABNCU program is also extended to help the County clean up the blight of illegal dumping from our community.
- Through the collections program, the Department also manages a residential street sweeping services contract covering over 2,418 residential street miles and 894 arterial street miles on average each month.
- For customers with a disability limiting or preventing them from placing their carts at the curb, the Department runs a courtesy service (disability exemption program) whereby a DWMR collection truck driver wheels a customer's carts to the curb and back to the customer's normal accessible place.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$19,837,111	\$19,526,892	\$20,595,218	\$1,068,326	5.5%
Services & Supplies	\$31,336,316	\$29,687,266	\$29,377,913	\$(309,353)	(1.0)%
Other Charges	\$5,415,645	\$3,933,825	\$5,922,946	\$1,989,121	50.6%
Intrafund Charges	\$44,809,374	\$53,458,306	\$58,739,831	\$5,281,525	9.9%
Cost of Goods Sold	\$12,238	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$101,410,684	\$106,606,289	\$114,635,908	\$8,029,619	7.5%
Other Intrafund Reimbursements	\$(52,449)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(4,862,995)	\$(6,425,011)	\$(5,938,619)	\$486,392	(7.6)%
Total Intrafund Reimbursements	\$(4,915,444)	\$(6,425,011)	\$(5,938,619)	\$486,392	(7.6)%
Total Expenditures/Appropriations	\$96,495,240	\$100,181,278	\$108,697,289	\$8,516,011	8.5%
Intergovernmental Revenues	\$902,863	\$2,332,729	\$374,159	\$(1,958,570)	(84.0)%
Charges for Services	\$90,648,696	\$89,372,604	\$93,779,716	\$4,407,112	4.9%
Miscellaneous Revenues	\$1,355,396	\$—	\$—	\$—	—%
Revenue	\$92,906,955	\$91,705,333	\$94,153,875	\$2,448,542	2.7%
Other Interfund Reimbursements	\$1,239,055	\$1,401,725	\$1,310,395	\$(91,330)	(6.5)%
Total Interfund Reimbursements	\$1,239,055	\$1,401,725	\$1,310,395	\$(91,330)	(6.5)%
Total Revenue	\$94,146,010	\$93,107,058	\$95,464,270	\$2,357,212	2.5%
Net Cost	\$2,349,230	\$7,074,220	\$13,233,019	\$6,158,799	87.1%
Positions	161.0	157.0	164.0	7.0	4.5%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
WMR - Add 1.0 FTE Collection Equipment Operator 2 - North Collections					
	118,080	—	—	118,080	1.0
Add 1.0 FTE Collection Equipment Operator 2 for the North Collections service team. The addition of a Collection Equipment Operator 2 for the North Collections team will assist the expanding need of residential organics services due to SB 1383 in the north area. This ongoing cost will be funded by the enterprise fund.					

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
WMR - Add 2.0 FTE Collection Equipment Operator 2 - South Collections					
	236,158	—	—	236,158	2.0
Add 2.0 FTE Collection Equipment Operator 2 for the South Collections service team. The addition of two Collections Equipment Operator 2 for the South Collections team will help service expanding development in the south unincorporated area. This ongoing cost will be funded by the enterprise fund.					
WMR - Add Funding for DGS Fleet Maintenance					
	638,527	—	—	638,527	—
Add funding for DGS Fleet Maintenance. DGS expected an increase in service and material costs for equipment maintenance. Costs will be funded by the enterprise fund. This request is contingent on approval of a linked request in the Department of General Services (BU 7000000).					

Kiefer Landfill

Program Overview

Kiefer Landfill is a Class III landfill located in eastern Sacramento County serving the entire County and has an estimated remaining capacity of 65 years. The landfill program provides for the daily operations of Kiefer Landfill, which is open seven days a week. In addition, the program provides funding for the Kiefer Landfill Closure Fund to finance future expenses associated with final closure and post-closure care of the Landfill as mandated by the State of California. The program also provides funding for the Kiefer Wetlands Preserve Trust Fund to finance the maintenance of the Kiefer Wetlands Preserve in perpetuity.

The landfill also includes a renewable energy power plant that utilizes landfill gas collected via an extensive landfill gas collection system to generate approximately 65,000 megawatts-hours of electricity annually supplied to the local grid through a power purchase agreement with the Sacramento Municipal Utilities District. This is enough electricity to power about 8,000 homes.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$6,186,279	\$6,416,221	\$6,335,945	\$(80,276)	(1.3)%
Services & Supplies	\$13,348,131	\$14,945,134	\$15,961,355	\$1,016,221	6.8%
Other Charges	\$77,721	\$45,000	\$45,000	\$—	—%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$—	—%
Intrafund Charges	\$8,506,711	\$11,159,428	\$11,582,006	\$422,578	3.8%
Cost of Goods Sold	\$307	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$28,369,149	\$32,815,783	\$34,174,306	\$1,358,523	4.1%
Other Intrafund Reimbursements	\$(19,356,286)	\$(16,065,000)	\$—	\$16,065,000	(100.0)%
Intrafund Reimbursements within Department	\$—	\$—	\$(19,433,000)	\$(19,433,000)	—%
Total Intrafund Reimbursements	\$(19,356,286)	\$(16,065,000)	\$(19,433,000)	\$(3,368,000)	21.0%
Total Expenditures/Appropriations	\$9,012,863	\$16,750,783	\$14,741,306	\$(2,009,477)	(12.0)%
Revenue from Use Of Money & Property	\$1,139,495	\$269,745	\$1,260,385	\$990,640	367.3%
Intergovernmental Revenues	\$101,803	\$501,676	\$800,000	\$298,324	59.5%
Charges for Services	\$25,907,077	\$25,720,966	\$27,731,962	\$2,010,996	7.8%
Miscellaneous Revenues	\$2,269,347	\$5,223,250	\$2,388,882	\$(2,834,368)	(54.3)%
Revenue	\$29,417,721	\$31,715,637	\$32,181,229	\$465,592	1.5%
Other Interfund Reimbursements	\$250,000	\$250,000	\$250,000	\$—	—%
Total Interfund Reimbursements	\$250,000	\$250,000	\$250,000	\$—	—%
Total Revenue	\$29,667,721	\$31,965,637	\$32,431,229	\$465,592	1.5%
Net Cost	\$(20,654,858)	\$(15,214,854)	\$(17,689,923)	\$(2,475,069)	16.3%
Positions	45.0	45.0	47.0	2.0	4.4%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
WMR - Add 1.0 FTE Sr Engineering Technician - Kiefer Landfill Gas Program					
	111,543	—	—	111,543	1.0
Add 1.0 FTE Senior Engineering Technician for the Kiefer Landfill Gas Program. The addition of a Sr Engineering Technician will result in improved regulatory compliance, as well as more opportunity for more frequent field observations, providing feedback, and heading off problems before they develop. This ongoing cost will be funded by the enterprise fund.					

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
WMR - Add 1.0 FTE Waste Management Program Mgr 2 - Kiefer Landfill Gas Program					
	238,437	—	—	238,437	1.0
Add 1.0 FTE Waste Management Program Manager 2 for the Kiefer Landfill Gas Program. The addition of a WM Program Manager 2 position will allow the Disposal and Engineering staff the increased capability, flexibility, and expertise to effectively manage the beneficial use contract for renewable gas at Kiefer Landfill, navigate the issues and opportunities surrounding sustainability, markets, incentives and revenue regarding this gas, address site environmental challenges related to landfill gas, oversee related compliance with Permit restrictions, air quality, and environmental regulations. This ongoing cost will be funded by the enterprise fund.					
WMR - Add Funding for DGS Fleet Maintenance					
	271,270	—	—	271,270	—
Add funding for DGS Fleet Maintenance. DGS expected an increase in service and material costs for equipment maintenance. Costs will be funded by the enterprise fund. This request is contingent on approval of a linked request in the Department of General Services (BU 7000000).					

North Area Recovery Station (NARS)

Program Overview

North Area Recovery Station (NARS) is a transfer and recovery station in the northern part of the County with a permitted capacity to handle 2,400 tons of solid waste per day. NARS serves as the department's transfer site for residential garbage and green waste material collected from the North Collections service area. Garbage is transferred to Kiefer Landfill, while green waste is transferred to outside vendors for processing. NARS also serves as a transfer and recovery site for commercial waste haulers and noncommercial self-haul customers. The NARS program provides for the daily operations of the transfer station seven days a week.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$6,728,211	\$6,527,806	\$6,664,709	\$136,903	2.1%
Services & Supplies	\$16,856,385	\$18,450,108	\$20,575,393	\$2,125,285	11.5%
Other Charges	\$54,502	\$49,675	\$52,159	\$2,484	5.0%
Improvements	\$163	\$—	\$—	\$—	—%
Intrafund Charges	\$30,778,812	\$36,513,077	\$42,386,625	\$5,873,548	16.1%
Cost of Goods Sold	\$7,262	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$54,425,335	\$61,540,666	\$69,678,886	\$8,138,220	13.2%
Other Intrafund Reimbursements	\$(13,384,171)	\$(14,500,000)	\$—	\$14,500,000	(100.0)%
Intrafund Reimbursements within Department	\$—	\$—	\$(21,000,000)	\$(21,000,000)	—%
Total Intrafund Reimbursements	\$(13,384,171)	\$(14,500,000)	\$(21,000,000)	\$(6,500,000)	44.8%
Total Expenditures/Appropriations	\$41,041,164	\$47,040,666	\$48,678,886	\$1,638,220	3.5%
Revenue from Use Of Money & Property	\$91,866	\$103,411	\$86,958	\$(16,453)	(15.9)%
Intergovernmental Revenues	\$123,377	\$144,947	\$—	\$(144,947)	(100.0)%
Charges for Services	\$26,939,402	\$23,532,165	\$27,975,465	\$4,443,300	18.9%
Miscellaneous Revenues	\$191,714	\$11,000	\$19,000	\$8,000	72.7%
Revenue	\$27,346,358	\$23,791,523	\$28,081,423	\$4,289,900	18.0%
Total Revenue	\$27,346,358	\$23,791,523	\$28,081,423	\$4,289,900	18.0%
Net Cost	\$13,694,806	\$23,249,143	\$20,597,463	\$(2,651,680)	(11.4)%
Positions	48.0	48.0	50.0	2.0	4.2%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
WMR - Add 1.0 FTE Maintenance Wkr - NARS					
	76,140	—	—	76,140	1.0
Add 1.0 FTE Maintenance Worker for the North Area Recovery Station. The addition of a Maintenance Worker will assist the team at the new organics building. This ongoing cost will be funded by the enterprise fund.					
WMR - Add 1.0 FTE Transfer Equipment Operator 1 - NARS					
	97,123	—	—	97,123	1.0
Add 1.0 FTE Transfer Equipment Operator 1 for the North Area Recover Station. The addition of a Transfer Equipment Operator 1 will assist the team at the new organics building. This ongoing cost will be funded by the enterprise fund.					
WMR - Add Funding for DGS Fleet Maintenance					
	413,165	—	—	413,165	—
Add funding for DGS Fleet Maintenance. DGS expected an increase in service and material costs for equipment maintenance. Costs will be funded by the enterprise fund. This request is contingent on approval of a linked request in the Department of General Services (BU 7000000).					

Solid Waste Commercial Program

Budget Unit Functions & Responsibilities

The **Solid Waste Commercial Program** provides regulatory oversight over the unincorporated County's commercial waste hauler franchises and commercial waste generators (businesses, multi-family properties, and other commercial entities). This includes outreach and education regarding solid waste requirements for waste generators, conducting waste audits and site visits to promote compliance with State recycling mandates, and enforcement of the County's solid waste code with non-compliant commercial waste haulers and generators. The program also includes management and funding for nuisance abatement activities, including servicing of public litter containers, litter collection, homeless camp clean-ups, and commercial area illegal dumping pickup. Additionally, the Commercial Program oversees the solid waste requirements for special events in the unincorporated areas of the County. The Commercial Program provides funding for the mandated edible food recovery program that supports local food recovery organizations by requiring large food generators to recover as much surplus edible food as possible. Additionally, the Commercial Program provides funding for the Solid Waste Lifeline Rebate Program managed by the Department of Finance, Consolidated Utility Billing Services (CUBS) to provide rate relief to qualifying low-income solid waste ratepayers.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Commercial Program	\$4,807,902	\$5,980,448	\$4,221,929	\$(1,758,519)	(29.4)%
Gross Expenditures/Appropriations	\$4,807,902	\$5,980,448	\$4,221,929	\$(1,758,519)	(29.4)%
Total Expenditures/Appropriations	\$4,807,902	\$5,980,448	\$4,221,929	\$(1,758,519)	(29.4)%
Provision for Reserves	\$2,480,318	\$2,480,318	\$2,753,792	\$273,474	11.0%
Total Financing Uses	\$7,288,220	\$8,460,766	\$6,975,721	\$(1,485,045)	(17.6)%
Revenue	\$6,112,222	\$5,827,463	\$5,475,000	\$(352,463)	(6.0)%
Total Revenue	\$6,112,222	\$5,827,463	\$5,475,000	\$(352,463)	(6.0)%
Total Use of Fund Balance	\$2,633,303	\$2,633,303	\$1,500,721	\$(1,132,582)	(43.0)%
Total Financing Sources	\$8,745,525	\$8,460,766	\$6,975,721	\$(1,485,045)	(17.6)%
Net Cost	\$(1,457,305)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$2,792,103	\$3,801,980	\$2,827,534	\$(974,446)	(25.6)%
Interfund Charges	\$2,015,798	\$2,178,468	\$1,394,395	\$(784,073)	(36.0)%
Gross Expenditures/Appropriations	\$4,807,902	\$5,980,448	\$4,221,929	\$(1,758,519)	(29.4)%
Total Expenditures/Appropriations	\$4,807,902	\$5,980,448	\$4,221,929	\$(1,758,519)	(29.4)%
Provision for Reserves	\$2,480,318	\$2,480,318	\$2,753,792	\$273,474	11.0%
Total Financing Uses	\$7,288,220	\$8,460,766	\$6,975,721	\$(1,485,045)	(17.6)%
Licenses, Permits & Franchises	\$5,180,560	\$4,764,768	\$4,800,000	\$35,232	0.7%
Fines, Forfeitures & Penalties	\$220,700	\$101,000	\$190,000	\$89,000	88.1%
Revenue from Use Of Money & Property	\$410,412	\$—	\$185,000	\$185,000	—%
Miscellaneous Revenues	\$300,549	\$961,695	\$300,000	\$(661,695)	(68.8)%
Revenue	\$6,112,222	\$5,827,463	\$5,475,000	\$(352,463)	(6.0)%
Total Revenue	\$6,112,222	\$5,827,463	\$5,475,000	\$(352,463)	(6.0)%
Fund Balance	\$2,633,303	\$2,633,303	\$1,500,721	\$(1,132,582)	(43.0)%
Total Use of Fund Balance	\$2,633,303	\$2,633,303	\$1,500,721	\$(1,132,582)	(43.0)%
Total Financing Sources	\$8,745,525	\$8,460,766	\$6,975,721	\$(1,485,045)	(17.6)%
Net Cost	\$(1,457,305)	\$—	\$—	\$—	—%

Water Resources

Budget Unit Functions & Responsibilities

The **Department of Water Resources (DWR)** is responsible for drainage engineering, floodplain management, stormwater quality management, drainage infrastructure improvements, and drainage operations and maintenance within the Stormwater Utility service area of unincorporated Sacramento County. The DWR Drainage Division also supports the Sacramento Area Flood Control Agency in implementing regional flood control projects, serves as the County liaison for coordination with the Federal Emergency Management Agency for floodplain management and the Governor's Office of Emergency Services for grant-funded flood risk mitigation. DWR includes the following programs:

- Stormwater Utility (SWU) – Unincorporated Area
- Water Resources Finance and Administration

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Stormwater Utility - Unincorporated Area	\$36,214,598	\$40,997,677	\$37,863,816	\$(3,133,861)	(7.6)%
Water Resources Administration	\$23,307,060	\$12,147,300	\$12,986,862	\$839,562	6.9%
Gross Expenditures/Appropriations	\$59,521,658	\$53,144,977	\$50,850,678	\$(2,294,299)	(4.3)%
Total Intrafund Reimbursements	\$(16,507,914)	\$(5,066,400)	\$(5,604,700)	\$(538,300)	10.6%
Total Expenditures/Appropriations	\$43,013,744	\$48,078,577	\$45,245,978	\$(2,832,599)	(5.9)%
Provision for Reserves	\$3,989,009	\$3,989,009	\$42,741	\$(3,946,268)	(98.9)%
Total Financing Uses	\$47,002,753	\$52,067,586	\$45,288,719	\$(6,778,867)	(13.0)%
Revenue	\$40,979,636	\$41,162,373	\$38,709,082	\$(2,453,291)	(6.0)%
Total Revenue	\$40,979,636	\$41,162,373	\$38,709,082	\$(2,453,291)	(6.0)%
Total Use of Fund Balance	\$10,905,213	\$10,905,213	\$6,579,637	\$(4,325,576)	(39.7)%
Total Financing Sources	\$51,884,849	\$52,067,586	\$45,288,719	\$(6,778,867)	(13.0)%
Net Cost	\$(4,882,096)	\$—	\$—	\$—	—%
Positions	133.0	133.0	129.0	(4.0)	(3.0)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$18,881,233	\$19,493,402	\$19,805,705	\$312,303	1.6%
Services & Supplies	\$15,991,704	\$18,028,874	\$18,608,718	\$579,844	3.2%
Other Charges	\$1,330,986	\$2,457,761	\$2,786,455	\$328,694	13.4%
Land	\$18,190	\$50,000	\$25,000	\$(25,000)	(50.0)%
Improvements	\$6,778,419	\$7,918,540	\$3,990,100	\$(3,928,440)	(49.6)%
Equipment	\$13,212	\$130,000	\$30,000	\$(100,000)	(76.9)%
Intrafund Charges	\$16,507,914	\$5,066,400	\$5,604,700	\$538,300	10.6%
Gross Expenditures/Appropriations	\$59,521,658	\$53,144,977	\$50,850,678	\$(2,294,299)	(4.3)%
Other Intrafund Reimbursements	\$(11,635,944)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(4,871,970)	\$(5,066,400)	\$(5,604,700)	\$(538,300)	10.6%
Total Intrafund Reimbursements	\$(16,507,914)	\$(5,066,400)	\$(5,604,700)	\$(538,300)	10.6%
Total Expenditures/Appropriations	\$43,013,744	\$48,078,577	\$45,245,978	\$(2,832,599)	(5.9)%
Provision for Reserves	\$3,989,009	\$3,989,009	\$42,741	\$(3,946,268)	(98.9)%
Total Financing Uses	\$47,002,753	\$52,067,586	\$45,288,719	\$(6,778,867)	(13.0)%
Taxes	\$9,066,780	\$8,321,700	\$8,503,580	\$181,880	2.2%
Fines, Forfeitures & Penalties	\$—	\$2,000	\$1,900	\$(100)	(5.0)%
Revenue from Use Of Money & Property	\$676,814	\$289,000	\$595,600	\$306,600	106.1%
Intergovernmental Revenues	\$448,244	\$1,909,548	\$996,975	\$(912,573)	(47.8)%
Charges for Services	\$30,710,858	\$30,615,925	\$28,605,527	\$(2,010,398)	(6.6)%
Miscellaneous Revenues	\$47,240	\$24,200	\$5,500	\$(18,700)	(77.3)%
Other Financing Sources	\$29,700	\$—	\$—	\$—	—%
Revenue	\$40,979,636	\$41,162,373	\$38,709,082	\$(2,453,291)	(6.0)%
Total Revenue	\$40,979,636	\$41,162,373	\$38,709,082	\$(2,453,291)	(6.0)%
Reserve Release	\$—	\$—	\$1,697,541	\$1,697,541	—%
Fund Balance	\$10,905,213	\$10,905,213	\$4,882,096	\$(6,023,117)	(55.2)%
Total Use of Fund Balance	\$10,905,213	\$10,905,213	\$6,579,637	\$(4,325,576)	(39.7)%
Total Financing Sources	\$51,884,849	\$52,067,586	\$45,288,719	\$(6,778,867)	(13.0)%
Net Cost	\$(4,882,096)	\$—	\$—	\$—	—%
Positions	133.0	133.0	129.0	(4.0)	(3.0)%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Stormwater Utility - Unincorporated Area	255,545	—	255,545	—	—
Water Resources Administration	314,362	—	314,362	—	1.0

Stormwater Utility - Unincorporated Area

Program Overview

Stormwater Utility (SWU) – Unincorporated Area was formed on July 1, 1995, for the purpose of reducing the potential for flood damage to private and public properties in the urban and urbanizing areas of the unincorporated portion of Sacramento County. The program is funded with SWU fees, ad valorem tax proceeds, interest income, and various other revenues.

Functions performed by SWU include:

- Managing flood preparedness activities including planning, public information, and sandbag storage and distribution.
- Designing and monitoring the construction of major and minor remedial flood control and drainage facility improvements that benefit the SWU.
- Operating storm drainage and flood control facilities, pipelines, pump stations, and levee systems.
- Maintaining natural creeks, ditches, drainage channels, and basins to allow for maximum flow of stormwater.
- Conducting engineering studies to develop long-range strategies and plans to limit potential loss of life and property damage due to flooding.
- Managing the urban Stormwater Quality Program to evaluate the impacts of existing stormwater runoff on receiving waters and to reduce the pollutants in urban stormwater runoff in the Sacramento County area to the maximum extent practicable in compliance with the National Pollution Discharge Elimination System (NPDES) permit issued to the County.
- Operating a public counter that provides Federal Emergency Management Agency (FEMA) map and base floodplain elevations, local floodplain areas not shown on FEMA maps, local drainage study information, copies of existing elevation certificates, a service that provides an elevation certificate for a fee, historical flood information, high-water elevations, and approximate ground elevations.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$14,612,777	\$15,187,529	\$15,331,878	\$144,349	1.0%
Services & Supplies	\$8,589,044	\$10,187,508	\$10,432,838	\$245,330	2.4%
Other Charges	\$1,330,986	\$2,457,700	\$2,449,300	\$(8,400)	(0.3)%
Land	\$18,190	\$50,000	\$25,000	\$(25,000)	(50.0)%
Improvements	\$6,778,419	\$7,918,540	\$3,990,100	\$(3,928,440)	(49.6)%
Equipment	\$13,212	\$130,000	\$30,000	\$(100,000)	(76.9)%
Intrafund Charges	\$4,871,970	\$5,066,400	\$5,604,700	\$538,300	10.6%
Gross Expenditures/Appropriations	\$36,214,598	\$40,997,677	\$37,863,816	\$(3,133,861)	(7.6)%
Total Expenditures/Appropriations	\$36,214,598	\$40,997,677	\$37,863,816	\$(3,133,861)	(7.6)%
Provision for Reserves	\$3,956,614	\$3,956,614	\$—	\$(3,956,614)	(100.0)%
Total Financing Uses	\$40,171,212	\$44,954,291	\$37,863,816	\$(7,090,475)	(15.8)%
Taxes	\$9,066,780	\$8,321,700	\$8,503,580	\$181,880	2.2%
Fines, Forfeitures & Penalties	\$—	\$2,000	\$1,900	\$(100)	(5.0)%
Revenue from Use Of Money & Property	\$622,500	\$289,000	\$595,600	\$306,600	106.1%
Intergovernmental Revenues	\$444,945	\$1,909,548	\$996,975	\$(912,573)	(47.8)%
Charges for Services	\$23,926,583	\$23,550,025	\$21,223,365	\$(2,326,660)	(9.9)%
Miscellaneous Revenues	\$47,240	\$9,200	\$5,500	\$(3,700)	(40.2)%
Other Financing Sources	\$29,700	\$—	\$—	\$—	—%
Revenue	\$34,137,749	\$34,081,473	\$31,326,920	\$(2,754,553)	(8.1)%
Total Revenue	\$34,137,749	\$34,081,473	\$31,326,920	\$(2,754,553)	(8.1)%
Reserve Release	\$—	\$—	\$1,697,541	\$1,697,541	—%
Fund Balance	\$10,872,818	\$10,872,818	\$4,839,355	\$(6,033,463)	(55.5)%
Total Use of Fund Balance	\$10,872,818	\$10,872,818	\$6,536,896	\$(4,335,922)	(39.9)%
Total Financing Sources	\$45,010,567	\$44,954,291	\$37,863,816	\$(7,090,475)	(15.8)%
Net Cost	\$(4,839,355)	\$—	\$—	\$—	—%
Positions	107.0	107.0	102.0	(5.0)	(4.7)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DWR - Add 1.0 Class 213 Vehicle - Stormwater Utility					
	42,592	—	42,592	—	—
Add 1 Heavy Equipment Class 213 to Stormwater Utility. The department needs an additional trailer to mobilize various equipment so it can serve the needs of its constituents. Funded by increases in estimated property tax revenues.					
DWR - Add 1.0 Class 233 Vehicle Stormwater Utility					
	21,712	—	21,712	—	—
Add 1 Heavy Equipment Class 233 to Stormwater Utility. DWR is taking on a trench repair paving project and this equipment is necessary to haul the asphalt roller and other equipment to and from the job site. Funded by increases in estimated property tax revenues.					
DWR - Add 1.0 Class 570 Vehicle Stormwater Utility					
	85,776	—	85,776	—	—
Add 1 Heavy Equipment Class 570 to Stormwater Utility. DWR is taking on a paving project and this equipment is necessary to compact the asphalt. Funded by increases in estimated property tax revenues.					
DWR - Reallocate 1.0 FTE Senior Engineering Technician to Senior Civil Engineer - Stormwater Utility					
	105,465	—	105,465	—	—
Reallocate 1.0 FTE Sr Engineering Technician to 1.0 FTE Sr Civil Engineer for Stormwater Utility (SWU). This position is needed due to the high demands of the current pace of development. The position will lead a team of engineers in the review of development projects, including drainage studies and site improvement plans, review drainage master plans, including review of modeling information, coordinate with County Departments on new development projects, manage and update development drainage impact fee programs, and attend Board of Supervisors, Planning Commission, Community Planning Advisory Council, and other project meetings. Funded by an increase of Utility Services Charge revenue due to historical actuals and steady rate of customer growth.					

Water Resources Administration

Program Overview

Water Resources Administration provides fiscal, accounting, information technology, personnel, safety and administrative support to the Stormwater Utility Program and the Sacramento County Water Agency.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$4,268,455	\$4,305,873	\$4,473,827	\$167,954	3.9%
Services & Supplies	\$7,402,660	\$7,841,366	\$8,175,880	\$334,514	4.3%
Other Charges	\$—	\$61	\$337,155	\$337,094	552,613.1%
Intrafund Charges	\$11,635,944	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$23,307,060	\$12,147,300	\$12,986,862	\$839,562	6.9%
Other Intrafund Reimbursements	\$(11,635,944)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(4,871,970)	\$(5,066,400)	\$(5,604,700)	\$(538,300)	10.6%
Total Intrafund Reimbursements	\$(16,507,914)	\$(5,066,400)	\$(5,604,700)	\$(538,300)	10.6%
Total Expenditures/Appropriations	\$6,799,146	\$7,080,900	\$7,382,162	\$301,262	4.3%
Provision for Reserves	\$32,395	\$32,395	\$42,741	\$10,346	31.9%
Total Financing Uses	\$6,831,541	\$7,113,295	\$7,424,903	\$311,608	4.4%
Revenue from Use Of Money & Property	\$54,314	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$3,299	\$—	\$—	\$—	—%
Charges for Services	\$6,784,275	\$7,065,900	\$7,382,162	\$316,262	4.5%
Miscellaneous Revenues	\$—	\$15,000	\$—	\$(15,000)	(100.0)%
Revenue	\$6,841,887	\$7,080,900	\$7,382,162	\$301,262	4.3%
Total Revenue	\$6,841,887	\$7,080,900	\$7,382,162	\$301,262	4.3%
Fund Balance	\$32,395	\$32,395	\$42,741	\$10,346	31.9%
Total Use of Fund Balance	\$32,395	\$32,395	\$42,741	\$10,346	31.9%
Total Financing Sources	\$6,874,282	\$7,113,295	\$7,424,903	\$311,608	4.4%
Net Cost	\$(42,742)	\$—	\$—	\$—	—%
Positions	26.0	26.0	27.0	1.0	3.8%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DWR - Add 1.0 Embedded Sr. Public Information Officer - Finance and Admin					
	185,400	—	185,400	—	—
Add 1.0 FTE embedded Senior Public Information Officer for Department of Water Resources' (DWR) Finance and Administration unit. This position will be responsible for attending public events, answering public questions, and gathering information quickly and distributing it clearly and concisely to the public and media. During storm events and other crises, this position will help the Public Information Manager with urgent public safety notifications and critical information. This request is contingent upon approval of a linked growth request in the Office of the County Executive budget (BU5730000). This position will be funded by interfund and intrafund revenues from the various DWR operating funds.					
DWR - Add 1.0 FTE Safety Technician - Safety					
	112,862	—	112,862	—	1.0
Add 1.0FTE Safety Technician to the Department of Water Resources' (DWR) Safety Team. Safety is one of DWR's primary goals for 2025. This position will help other departmental safety staff with inspections, accident and injury documentation. This position will also facilitate and schedule department-wide staff safety trainings. Additional on-going costs will be \$2,500. These costs will be funded by interfund and intrafund revenues from the various DWR operating funds.					
DWR - Funding for Travel and Training Services - Finance and Admin					
	16,100	—	16,100	—	—
Add funding for additional travel and training for Department of Water Resources' (DWR) staff. DWR is requesting additional funding to send the DWR Director to two conferences and to send two staff members to the Sacramento Valley Leadership Academy every year. These conferences will help DWR understand the changing political and regulatory climates, as well as, develop leadership skills. Additional on-going costs will be \$16,100. These costs will be funded by interfund and intrafund revenues from the various DWR operating funds.					

Water Agency Enterprise

Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency (SCWA)** provides a reliable supply of clean, safe water through its various service areas including a conjunctive use program that utilizes a combination of surface water and groundwater sources for nearly 200,000 residents located in urbanized areas of central Sacramento County and in portions of the cities of Rancho Cordova and Elk Grove. Promoting the safe and efficient use of the water system, the SCWA continues to meet increasingly stringent regulatory requirements for drinking water quality and environmental protection in a service area covering a 120+ square mile region. Operating as an enterprise fund, the SCWA Water Supply Division is financially self-supporting with expenses paid for by revenue generated from developer fees and water sales to both commercial and residential customers. SCWA's functions include; planning, developing, operating and maintaining water facilities and infrastructure necessary to treat and deliver water to both retail and wholesale customers.

The Water Agency Enterprise includes the following programs:

- Zone 40 Capital Development
- Zone 41 Maintenance and Operations
- Zone 50 Capital Development

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Zone 40 Capital Development	\$39,032,135	\$114,346,124	\$83,582,097	\$(30,764,027)	(26.9)%
Zone 41 Maintenance and Operations	\$104,850,245	\$127,768,685	\$101,639,800	\$(26,128,885)	(20.5)%
Zone 50 Capital Development	\$408,264	\$3,047,600	\$8,223,607	\$5,176,007	169.8%
Gross Expenditures/Appropriations	\$144,290,644	\$245,162,409	\$193,445,504	\$(51,716,905)	(21.1)%
Total Expenditures/Appropriations	\$144,290,644	\$245,162,409	\$193,445,504	\$(51,716,905)	(21.1)%
Revenue	\$139,892,098	\$114,463,800	\$130,797,321	\$16,333,521	14.3%
Total Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$(20,000,000)	(50.0)%
Total Revenue	\$139,892,098	\$154,463,800	\$150,797,321	\$(3,666,479)	(2.4)%
Net Cost	\$4,398,546	\$90,698,609	\$42,648,183	\$(48,050,426)	(53.0)%
Positions	148.0	148.0	143.0	(5.0)	(3.4)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$19,125,442	\$19,327,307	\$19,664,423	\$337,116	1.7%
Services & Supplies	\$19,399,664	\$23,626,806	\$22,055,431	\$(1,571,375)	(6.7)%
Other Charges	\$39,934,983	\$43,801,055	\$41,892,711	\$(1,908,344)	(4.4)%
Land	\$6,976	\$1,582,000	\$500,000	\$(1,082,000)	(68.4)%
Improvements	\$64,938,236	\$116,042,741	\$88,559,621	\$(27,483,120)	(23.7)%
Equipment	\$784,681	\$782,500	\$580,000	\$(202,500)	(25.9)%
Interfund Charges	\$100,662	\$40,000,000	\$20,193,318	\$(19,806,682)	(49.5)%
Gross Expenditures/Appropriations	\$144,290,644	\$245,162,409	\$193,445,504	\$(51,716,905)	(21.1)%
Total Expenditures/Appropriations	\$144,290,644	\$245,162,409	\$193,445,504	\$(51,716,905)	(21.1)%
Licenses, Permits & Franchises	\$951,656	\$400,000	\$508,728	\$108,728	27.2%
Fines, Forfeitures & Penalties	\$33,099	\$25,000	\$—	\$(25,000)	(100.0)%
Revenue from Use Of Money & Property	\$11,830,626	\$7,707,300	\$8,092,200	\$384,900	5.0%
Intergovernmental Revenues	\$19,154	\$—	\$250,000	\$250,000	—%
Charges for Services	\$123,406,376	\$103,267,000	\$118,944,393	\$15,677,393	15.2%
Miscellaneous Revenues	\$3,645,687	\$3,064,500	\$3,002,000	\$(62,500)	(2.0)%
Other Financing Sources	\$5,501	\$—	\$—	\$—	—%
Revenue	\$139,892,098	\$114,463,800	\$130,797,321	\$16,333,521	14.3%
Other Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$(20,000,000)	(50.0)%
Total Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$(20,000,000)	(50.0)%
Total Revenue	\$139,892,098	\$154,463,800	\$150,797,321	\$(3,666,479)	(2.4)%
Net Cost	\$4,398,546	\$90,698,609	\$42,648,183	\$(48,050,426)	(53.0)%
Positions	148.0	148.0	143.0	(5.0)	(3.4)%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Zone 40 Capital Development	15,435	—	15,435	—	—
Zone 41 Maintenance and Operations	18,000	—	18,000	—	—

Zone 40 Capital Development

Program Overview

Zone 40 Capital Development was created by the Water Agency Board of Directors on May 14, 1985, pursuant to Resolution No. 663 to fund the planning, design, and construction of major water supply facilities that benefit the Zone. Zone 40 revenue is provided from water development fees collected at the time of development and from Special User Fees included in bi-monthly water customer utility charges.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$1,659,059	\$1,809,789	\$1,853,181	\$43,392	2.4%
Services & Supplies	\$408,292	\$885,256	\$998,460	\$113,204	12.8%
Other Charges	\$23,410,600	\$25,888,155	\$23,357,570	\$(2,530,585)	(9.8)%
Land	\$6,976	\$1,582,000	\$500,000	\$(1,082,000)	(68.4)%
Improvements	\$13,446,546	\$44,160,924	\$36,659,568	\$(7,501,356)	(17.0)%
Equipment	\$—	\$20,000	\$20,000	\$—	—%
Interfund Charges	\$100,662	\$40,000,000	\$20,193,318	\$(19,806,682)	(49.5)%
Gross Expenditures/Appropriations	\$39,032,135	\$114,346,124	\$83,582,097	\$(30,764,027)	(26.9)%
Total Expenditures/Appropriations	\$39,032,135	\$114,346,124	\$83,582,097	\$(30,764,027)	(26.9)%
Fines, Forfeitures & Penalties	\$33,099	\$25,000	\$—	\$(25,000)	(100.0)%
Revenue from Use Of Money & Property	\$9,364,000	\$4,483,300	\$7,613,500	\$3,130,200	69.8%
Intergovernmental Revenues	\$2,639	\$—	\$—	\$—	—%
Charges for Services	\$81,486,928	\$59,092,600	\$65,863,935	\$6,771,335	11.5%
Miscellaneous Revenues	\$2,239,900	\$1,720,000	\$1,700,000	\$(20,000)	(1.2)%
Revenue	\$93,126,565	\$65,320,900	\$75,177,435	\$9,856,535	15.1%
Total Revenue	\$93,126,565	\$65,320,900	\$75,177,435	\$9,856,535	15.1%
Net Cost	\$(54,094,430)	\$49,025,224	\$8,404,662	\$(40,620,562)	(82.9)%
Positions	28.0	28.0	27.0	(1.0)	(3.6)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCWA - Add 2.0 Extra Help Positions - Zone 40 Capital Development					
	15,435	—	15,435	—	—
Add 1.0 Engineer Architect Student Intern Rng SR and 1.0 Student Intern Level Senior to SCWA Zone 40 Capital Development. There is an increase workload due to updating the Water Supply Master Plan and the Water System Infrastructure Plan project. These positions will help with data collection and updating documents. The hiring of these student interns will remove smaller tasks and duties away from the engineers, thereby reducing the amount of overtime needed. Funded by an increase in fees to water customer accounts and a reduction in overtime.					

Zone 41 Maintenance and Operations

Program Overview

Zone 41 Maintenance and Operations was created by the Water Agency Board of Directors on June 13, 2000 pursuant to Resolution WA-2397, and constituted a reorganization of the Sacramento County Water Maintenance District. Zone 41 funds the operation and maintenance of a public drinking water system that includes water production, treatment, storage and distribution facilities, pursuant to permits issued by the California Department of Health Services. Revenue to fund Zone 41 activities is provided by utility charges, connection permit fees, construction water permits, and grants-all of which fund Water Supply Capital Facilities Design and Water Supply Facilities Operations and Administration.

Zone 41 also provides wholesale water supply to the Elk Grove Water Service pursuant to the First Amended And Restated Master Water Agreement Between Sacramento County Water Agency And Florin Resources Conservation District/Elk Grove Water Service, June 28, 2002.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$17,466,383	\$17,517,518	\$17,811,242	\$293,724	1.7%
Services & Supplies	\$18,977,448	\$22,715,850	\$20,941,971	\$(1,773,879)	(7.8)%
Other Charges	\$16,502,549	\$17,891,000	\$18,513,241	\$622,241	3.5%
Improvements	\$51,119,183	\$68,881,817	\$43,813,346	\$(25,068,471)	(36.4)%
Equipment	\$784,681	\$762,500	\$560,000	\$(202,500)	(26.6)%
Gross Expenditures/Appropriations	\$104,850,245	\$127,768,685	\$101,639,800	\$(26,128,885)	(20.5)%
Total Expenditures/Appropriations	\$104,850,245	\$127,768,685	\$101,639,800	\$(26,128,885)	(20.5)%
Licenses, Permits & Franchises	\$951,656	\$400,000	\$508,728	\$108,728	27.2%
Revenue from Use Of Money & Property	\$2,460,036	\$3,210,000	\$459,200	\$(2,750,800)	(85.7)%
Intergovernmental Revenues	\$16,515	\$—	\$250,000	\$250,000	—%
Charges for Services	\$41,443,725	\$40,860,800	\$44,860,869	\$4,000,069	9.8%
Miscellaneous Revenues	\$1,405,788	\$1,344,500	\$1,302,000	\$(42,500)	(3.2)%
Other Financing Sources	\$5,501	\$—	\$—	\$—	—%
Revenue	\$46,283,220	\$45,815,300	\$47,380,797	\$1,565,497	3.4%
Other Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$(20,000,000)	(50.0)%
Total Interfund Reimbursements	\$—	\$40,000,000	\$20,000,000	\$(20,000,000)	(50.0)%
Total Revenue	\$46,283,220	\$85,815,300	\$67,380,797	\$(18,434,503)	(21.5)%
Net Cost	\$58,567,025	\$41,953,385	\$34,259,003	\$(7,694,382)	(18.3)%
Positions	120.0	120.0	116.0	(4.0)	(3.3)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCWA - Add Overtime - Zone 41 Maintenance and Operations	18,000	—	18,000	—	—

Add overtime hours to SCWA Zone 41 Maintenance and Operations: 40 hours for Associate Civil Engineer, 120 hours for Assistant Civil Engineer Lv 2, and 40 hours for Senior Engineering Technician. There is an increased workload due to surge in work requiring additional hours to ensure uninterrupted essential operations. Funded by increased water rate.

Zone 50 Capital Development

Program Overview

Zone 50 Capital Development was created by the Water Agency Board of Directors on June 1, 2004 pursuant to Resolution WA-2542. Zone 50 encompasses the Metro Air Park Special Planning Area, a commercial and industrial development adjacent to the Sacramento International Airport. Zone 50 funds certain capital facilities required to provide water supply to the Zone, as described in the Zone 50 Water Supply Master Plan adopted on October 25, 2005. Zone 50 revenue is provided from water development fees. Water for the Zone is purchased from the City of Sacramento pursuant to an October 12, 2004 Wheeling Water Service Agreement.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$13,923	\$25,700	\$115,000	\$89,300	347.5%
Other Charges	\$21,834	\$21,900	\$21,900	\$—	—%
Improvements	\$372,507	\$3,000,000	\$8,086,707	\$5,086,707	169.6%
Gross Expenditures/Appropriations	\$408,264	\$3,047,600	\$8,223,607	\$5,176,007	169.8%
Total Expenditures/Appropriations	\$408,264	\$3,047,600	\$8,223,607	\$5,176,007	169.8%
Revenue from Use Of Money & Property	\$6,590	\$14,000	\$19,500	\$5,500	39.3%
Charges for Services	\$475,723	\$3,313,600	\$8,219,589	\$4,905,989	148.1%
Revenue	\$482,313	\$3,327,600	\$8,239,089	\$4,911,489	147.6%
Total Revenue	\$482,313	\$3,327,600	\$8,239,089	\$4,911,489	147.6%
Net Cost	\$(74,049)	\$(280,000)	\$(15,482)	\$264,518	(94.5)%

Water Agency Zone 11 - Drainage Infrastructure

Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency Zone 11** is financed by development drainage permit fees and its functions include reviewing drainage studies and improvement plans for compliance with County standards; reviewing grading plans for Federal Emergency Management Agency compliance; financing the construction of major trunk drainage facilities in the urban and urbanizing areas of the unincorporated County and the cities of Citrus Heights and Elk Grove; providing the general public with flood information relevant for their proposed construction projects; and permitting phased construction of facilities to conform to master plans. Zone 11 includes the following programs:

- Beach Stone Lakes Flood Mitigation
- Zone 11 Drainage Development

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Beach Stone Lakes Flood Mitigation	\$31,465	\$103,600	\$78,100	\$(25,500)	(24.6)%
Zone 11 Drainage Development	\$10,870,575	\$30,155,000	\$24,819,700	\$(5,335,300)	(17.7)%
Gross Expenditures/Appropriations	\$10,902,041	\$30,258,600	\$24,897,800	\$(5,360,800)	(17.7)%
Total Expenditures/Appropriations	\$10,902,041	\$30,258,600	\$24,897,800	\$(5,360,800)	(17.7)%
Provision for Reserves	\$6,940,703	\$6,940,703	\$4,602,658	\$(2,338,045)	(33.7)%
Total Financing Uses	\$17,842,744	\$37,199,303	\$29,500,458	\$(7,698,845)	(20.7)%
Revenue	\$12,499,520	\$16,406,400	\$15,316,900	\$(1,089,500)	(6.6)%
Total Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
Total Revenue	\$12,499,520	\$20,431,400	\$17,316,900	\$(3,114,500)	(15.2)%
Total Use of Fund Balance	\$16,767,903	\$16,767,903	\$12,183,558	\$(4,584,345)	(27.3)%
Total Financing Sources	\$29,267,423	\$37,199,303	\$29,500,458	\$(7,698,845)	(20.7)%
Net Cost	\$(11,424,680)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$2,168,293	\$3,321,200	\$3,300,800	\$(20,400)	(0.6)%
Other Charges	\$4,661,962	\$13,043,600	\$13,128,300	\$84,700	0.6%
Land	\$5,416	\$753,100	\$753,100	\$—	—%
Improvements	\$4,066,369	\$9,115,700	\$5,715,600	\$(3,400,100)	(37.3)%
Interfund Charges	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
Gross Expenditures/Appropriations	\$10,902,041	\$30,258,600	\$24,897,800	\$(5,360,800)	(17.7)%
Total Expenditures/Appropriations	\$10,902,041	\$30,258,600	\$24,897,800	\$(5,360,800)	(17.7)%
Provision for Reserves	\$6,940,703	\$6,940,703	\$4,602,658	\$(2,338,045)	(33.7)%
Total Financing Uses	\$17,842,744	\$37,199,303	\$29,500,458	\$(7,698,845)	(20.7)%
Licenses, Permits & Franchises	\$5,911,255	\$5,915,800	\$6,243,200	\$327,400	5.5%
Revenue from Use Of Money & Property	\$2,139,447	\$711,600	\$1,633,400	\$921,800	129.5%
Intergovernmental Revenues	\$757,848	\$100,000	\$—	\$(100,000)	(100.0)%
Charges for Services	\$3,690,970	\$9,679,000	\$7,440,300	\$(2,238,700)	(23.1)%
Revenue	\$12,499,520	\$16,406,400	\$15,316,900	\$(1,089,500)	(6.6)%
Other Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
Total Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
Total Revenue	\$12,499,520	\$20,431,400	\$17,316,900	\$(3,114,500)	(15.2)%
Reserve Release	\$1,661,251	\$1,661,251	\$758,878	\$(902,373)	(54.3)%
Fund Balance	\$15,106,652	\$15,106,652	\$11,424,680	\$(3,681,972)	(24.4)%
Total Use of Fund Balance	\$16,767,903	\$16,767,903	\$12,183,558	\$(4,584,345)	(27.3)%
Total Financing Sources	\$29,267,423	\$37,199,303	\$29,500,458	\$(7,698,845)	(20.7)%
Net Cost	\$(11,424,680)	\$—	\$—	\$—	—%

Beach Stone Lakes Flood Mitigation

Program Overview

Beach Stone Lakes Flood Mitigation: On July 21, 1999, the Board approved the creation of a \$2 million Beach Stone Lakes drainage mitigation fund for the Laguna Stonelake subdivision in lieu of requiring flood-neutral construction. The Zone 11A program collects a fee from every developing acre of land, which is set aside in Fund 315X for Beach Stone Lakes flood mitigation. These mitigation funds can be used for the following flood mitigation measures for residents in the Beach Stone Lakes area: providing or subsidizing flood insurance, flood-proofing of homes, raising wells, elevating homes, reimbursing half of the flood insurance deductible should flood damage occur, and/or construction of a flood control project to reduce flooding. The Sacramento Area Flood Control Agency (SAFCA), as mitigation for their projects, reimburses Fund 314A annually for the cost of the flood insurance premiums.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$31,465	\$103,600	\$78,100	\$(25,500)	(24.6)%
Gross Expenditures/Appropriations	\$31,465	\$103,600	\$78,100	\$(25,500)	(24.6)%
Total Expenditures/Appropriations	\$31,465	\$103,600	\$78,100	\$(25,500)	(24.6)%
Provision for Reserves	\$110,749	\$110,749	\$774,683	\$663,934	599.5%
Total Financing Uses	\$142,214	\$214,349	\$852,783	\$638,434	297.8%
Revenue from Use Of Money & Property	\$85,200	\$27,500	\$65,100	\$37,600	136.7%
Intergovernmental Revenues	\$757,848	\$100,000	\$—	\$(100,000)	(100.0)%
Revenue	\$843,048	\$127,500	\$65,100	\$(62,400)	(48.9)%
Total Revenue	\$843,048	\$127,500	\$65,100	\$(62,400)	(48.9)%
Fund Balance	\$86,849	\$86,849	\$787,683	\$700,834	807.0%
Total Use of Fund Balance	\$86,849	\$86,849	\$787,683	\$700,834	807.0%
Total Financing Sources	\$929,897	\$214,349	\$852,783	\$638,434	297.8%
Net Cost	\$(787,683)	\$—	\$—	\$—	—%

Zone 11 Drainage Development

Program Overview

Zone 11 Drainage Development was created to provide funds for the construction of major drainage facilities. Funding for Zone 11 activities is provided from fees collected at the time of development.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$2,136,827	\$3,217,600	\$3,222,700	\$5,100	0.2%
Other Charges	\$4,661,962	\$13,043,600	\$13,128,300	\$84,700	0.6%
Land	\$5,416	\$753,100	\$753,100	\$—	—%
Improvements	\$4,066,369	\$9,115,700	\$5,715,600	\$(3,400,100)	(37.3)%
Interfund Charges	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
Gross Expenditures/Appropriations	\$10,870,575	\$30,155,000	\$24,819,700	\$(5,335,300)	(17.7)%
Total Expenditures/Appropriations	\$10,870,575	\$30,155,000	\$24,819,700	\$(5,335,300)	(17.7)%
Provision for Reserves	\$6,829,954	\$6,829,954	\$3,827,975	\$(3,001,979)	(44.0)%
Total Financing Uses	\$17,700,529	\$36,984,954	\$28,647,675	\$(8,337,279)	(22.5)%
Licenses, Permits & Franchises	\$5,911,255	\$5,915,800	\$6,243,200	\$327,400	5.5%
Revenue from Use Of Money & Property	\$2,054,247	\$684,100	\$1,568,300	\$884,200	129.3%
Charges for Services	\$3,690,970	\$9,679,000	\$7,440,300	\$(2,238,700)	(23.1)%
Revenue	\$11,656,472	\$16,278,900	\$15,251,800	\$(1,027,100)	(6.3)%
Other Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
Total Interfund Reimbursements	\$—	\$4,025,000	\$2,000,000	\$(2,025,000)	(50.3)%
Total Revenue	\$11,656,472	\$20,303,900	\$17,251,800	\$(3,052,100)	(15.0)%
Reserve Release	\$1,661,251	\$1,661,251	\$758,878	\$(902,373)	(54.3)%
Fund Balance	\$15,019,803	\$15,019,803	\$10,636,997	\$(4,382,806)	(29.2)%
Total Use of Fund Balance	\$16,681,054	\$16,681,054	\$11,395,875	\$(5,285,179)	(31.7)%
Total Financing Sources	\$28,337,526	\$36,984,954	\$28,647,675	\$(8,337,279)	(22.5)%
Net Cost	\$(10,636,997)	\$—	\$—	\$—	—%

Water Agency Zone 13

Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency Zone 13** Program (Program) funds regional water supply, drainage and flood control studies. It is financed primarily by assessments levied within the unincorporated area of Sacramento County and the cities of Citrus Heights, Elk Grove and Rancho Cordova. Functions of the Program include conducting regional water resources planning activities; providing partial funding for the Water Forum Successor Effort for regional water supply planning activities; providing funding for regional groundwater management efforts; conducting drainage and flood control studies directed toward reducing damage to property and danger to people from flooding; developing and maintaining a countywide natural disaster mitigation plan; and developing and implementing policy related to the protection of the Sacramento-San Joaquin Delta.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Zone 13 Water and Drainage Studies	\$2,482,304	\$2,756,263	\$2,768,728	\$12,465	0.5%
Gross Expenditures/Appropriations	\$2,482,304	\$2,756,263	\$2,768,728	\$12,465	0.5%
Total Expenditures/Appropriations	\$2,482,304	\$2,756,263	\$2,768,728	\$12,465	0.5%
Provision for Reserves	\$1,289,137	\$1,289,137	\$513,959	\$(775,178)	(60.1)%
Total Financing Uses	\$3,771,441	\$4,045,400	\$3,282,687	\$(762,713)	(18.9)%
Revenue	\$2,446,591	\$2,339,500	\$2,701,637	\$362,137	15.5%
Total Interfund Reimbursements	\$300,000	\$300,000	\$200,000	\$(100,000)	(33.3)%
Total Revenue	\$2,746,591	\$2,639,500	\$2,901,637	\$262,137	9.9%
Total Use of Fund Balance	\$1,405,900	\$1,405,900	\$381,050	\$(1,024,850)	(72.9)%
Total Financing Sources	\$4,152,491	\$4,045,400	\$3,282,687	\$(762,713)	(18.9)%
Net Cost	\$(381,050)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$1,645,069	\$1,898,720	\$1,896,245	\$(2,475)	(0.1)%
Other Charges	\$837,235	\$857,543	\$872,483	\$14,940	1.7%
Gross Expenditures/Appropriations	\$2,482,304	\$2,756,263	\$2,768,728	\$12,465	0.5%
Total Expenditures/Appropriations	\$2,482,304	\$2,756,263	\$2,768,728	\$12,465	0.5%
Provision for Reserves	\$1,289,137	\$1,289,137	\$513,959	\$(775,178)	(60.1)%
Total Financing Uses	\$3,771,441	\$4,045,400	\$3,282,687	\$(762,713)	(18.9)%
Revenue from Use Of Money & Property	\$59,094	\$12,000	\$15,000	\$3,000	25.0%
Intergovernmental Revenues	\$—	\$75,000	\$296,250	\$221,250	295.0%
Charges for Services	\$2,387,497	\$2,252,500	\$2,390,387	\$137,887	6.1%
Revenue	\$2,446,591	\$2,339,500	\$2,701,637	\$362,137	15.5%
Other Interfund Reimbursements	\$300,000	\$300,000	\$200,000	\$(100,000)	(33.3)%
Total Interfund Reimbursements	\$300,000	\$300,000	\$200,000	\$(100,000)	(33.3)%
Total Revenue	\$2,746,591	\$2,639,500	\$2,901,637	\$262,137	9.9%
Fund Balance	\$1,405,900	\$1,405,900	\$381,050	\$(1,024,850)	(72.9)%
Total Use of Fund Balance	\$1,405,900	\$1,405,900	\$381,050	\$(1,024,850)	(72.9)%
Total Financing Sources	\$4,152,491	\$4,045,400	\$3,282,687	\$(762,713)	(18.9)%
Net Cost	\$(381,050)	\$—	\$—	\$—	—%



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Agency Structure



Public Safety and Justice Departments provide services and programs throughout the County. The Administrator oversees four departments and also serves as a liaison to the offices of the Sheriff and District Attorney and coordinates with the Office of the Inspector General, Superior Court, Criminal Justice Cabinet, the Law Library, and Community Corrections Partnership.

Public Safety and Justice includes the following departments:

Conflict Criminal Defenders provides the administrative structure and oversight for the assignment and compensation of attorneys, who are assigned to represent clients, and investigators that provide services to attorneys when the Public Defender is unable to provide representation.

Coroner administers and manages Coroner cases within the County. It is the duty of the Sacramento County Coroner's Office to ensure, on behalf of the community, that sudden and unexpected death, or those deaths that occur under violent or suspicious circumstances are thoroughly investigated.

Probation is responsible for the background investigation of offenders and the preparation of social history reports for the Sacramento County Superior Courts. Probation provides clients with the assessment, treatment, supervision and support necessary to prevent re-offending. The Department also manages and maintains a juvenile hall pursuant to the State Welfare and Institutions Code, including a home supervision alternative.

Public Defender is responsible for the provision of constitutionally mandated representation for individuals charged with a crime in Sacramento County who cannot afford to hire private counsel. The Office provides representation to individuals charged with misdemeanors, felonies, and juvenile offenses. The Public Defender handles all levels of representation on these types of alleged charges up to, and including, death penalty cases. The Public Defender also provides representation to individuals facing involuntary mental health treatment pursuant to the provisions of the Welfare and Institutions Code.

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5510000	Conflict Criminal Defenders	\$13,654,222	\$13,654,222	\$12,405,452	7.0
001A	4522000	Contribution To The Law Library	\$312,991	\$312,991	\$13,741	—
001A	4610000	Coroner	\$11,169,268	\$11,169,268	\$9,685,657	40.0
001A	5040000	Court / County Contribution	\$24,468,756	\$24,468,756	\$24,468,756	—
001A	5020000	Court / Non-Trial Court Operations	\$10,177,373	\$10,177,373	\$9,327,373	—
001A	5050000	Court Paid County Services	\$2,475,995	\$2,475,995	\$—	—
001A	5660000	Grand Jury	\$369,201	\$369,201	\$369,201	—
001A	5750000	Justice Planning, Analytics and Coordination	\$547,212	\$257,505	\$11,098	2.0
001A	5780000	Office of Inspector General	\$182,234	\$182,234	\$182,234	—
001A	6700000	Probation	\$207,294,648	\$206,543,992	\$73,827,849	708.0
001A	6910000	Public Defender	\$63,933,365	\$62,240,960	\$52,817,344	222.0
General Fund Total			\$334,585,265	\$331,852,497	\$183,108,705	979.0
001R	5528000	Dispute Resolution-Restricted Revenues	\$1,064,580	\$1,064,580	\$—	—
001R	6708000	Probation-Restricted Revenues	\$14,279,222	\$14,279,222	\$—	—
Non-General Fund Total			\$15,343,802	\$15,343,802	\$—	—
Grand Total			\$349,929,067	\$347,196,299	\$183,108,705	979.0

Contribution To The Law Library

Budget Unit Functions & Responsibilities

The **Contribution to the Law Library** budget unit provides financing required by state law for the lease costs for the library facility located at 609 9th Street. The Board of Supervisors must provide space for the Public Law Library upon request of the Law Library Board of Trustees. The Law Library Board of Trustees and the County have a Memorandum of Understanding (MOU) wherein the Law Library will finance lease costs for the facility.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Contribution to the Law Library	\$310,021	\$311,401	\$312,991	\$1,590	0.5%
Gross Expenditures/Appropriations	\$310,021	\$311,401	\$312,991	\$1,590	0.5%
Total Expenditures/Appropriations	\$310,021	\$311,401	\$312,991	\$1,590	0.5%
Revenue	\$297,825	\$297,825	\$299,250	\$1,425	0.5%
Total Revenue	\$297,825	\$297,825	\$299,250	\$1,425	0.5%
Net Cost	\$12,196	\$13,576	\$13,741	\$165	1.2%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$309,983	\$311,363	\$312,930	\$1,567	0.5%
Intrafund Charges	\$38	\$38	\$61	\$23	60.5%
Gross Expenditures/Appropriations	\$310,021	\$311,401	\$312,991	\$1,590	0.5%
Total Expenditures/Appropriations	\$310,021	\$311,401	\$312,991	\$1,590	0.5%
Miscellaneous Revenues	\$297,825	\$297,825	\$299,250	\$1,425	0.5%
Revenue	\$297,825	\$297,825	\$299,250	\$1,425	0.5%
Total Revenue	\$297,825	\$297,825	\$299,250	\$1,425	0.5%
Net Cost	\$12,196	\$13,576	\$13,741	\$165	1.2%

Coroner

Budget Unit Functions & Responsibilities

The **Coroner's** Office is responsible for serving and protecting the interests of the Sacramento community by determining the circumstances, manner and cause of death in all sudden and unexplained deaths pursuant to California Government Code Section 27491.

The Coroner's office is also responsible for final disposition of all indigent/abandoned decedents in Sacramento County and the protection/securing/return of decedent property to the legal next of kin.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Coroner	\$10,356,035	\$11,545,224	\$11,169,268	\$(375,956)	(3.3)%
Gross Expenditures/Appropriations	\$10,356,035	\$11,545,224	\$11,169,268	\$(375,956)	(3.3)%
Total Expenditures/Appropriations	\$10,356,035	\$11,545,224	\$11,169,268	\$(375,956)	(3.3)%
Revenue	\$1,562,046	\$1,795,336	\$1,483,611	\$(311,725)	(17.4)%
Total Revenue	\$1,562,046	\$1,795,336	\$1,483,611	\$(311,725)	(17.4)%
Net Cost	\$8,793,989	\$9,749,888	\$9,685,657	\$(64,231)	(0.7)%
Positions	40.0	40.0	40.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$6,530,370	\$7,416,711	\$7,360,527	\$(56,184)	(0.8)%
Services & Supplies	\$2,830,243	\$3,109,582	\$2,846,158	\$(263,424)	(8.5)%
Other Charges	\$174,360	\$193,300	\$135,700	\$(57,600)	(29.8)%
Interfund Charges	\$628,900	\$628,901	\$628,933	\$32	0.0%
Intrafund Charges	\$192,162	\$196,730	\$197,950	\$1,220	0.6%
Gross Expenditures/Appropriations	\$10,356,035	\$11,545,224	\$11,169,268	\$(375,956)	(3.3)%
Total Expenditures/Appropriations	\$10,356,035	\$11,545,224	\$11,169,268	\$(375,956)	(3.3)%
Intergovernmental Revenues	\$5,324	\$80,280	\$26,709	\$(53,571)	(66.7)%
Charges for Services	\$1,554,842	\$1,715,056	\$1,456,902	\$(258,154)	(15.1)%
Miscellaneous Revenues	\$1,880	\$—	\$—	\$—	—%
Revenue	\$1,562,046	\$1,795,336	\$1,483,611	\$(311,725)	(17.4)%
Total Revenue	\$1,562,046	\$1,795,336	\$1,483,611	\$(311,725)	(17.4)%
Net Cost	\$8,793,989	\$9,749,888	\$9,685,657	\$(64,231)	(0.7)%
Positions	40.0	40.0	40.0	—	—%

Court / County Contribution

Budget Unit Functions & Responsibilities

The **Court/County Contribution** budget unit contains the County payments to the State for trial court operations including Court Operations Maintenance of Effort (MOE), Base Fine and Forfeiture Revenue MOE, and the 50/50 Excess Revenue Split with the State.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
State Payments	\$24,061,051	\$24,468,756	\$24,468,756	\$—	—%
Gross Expenditures/Appropriations	\$24,061,051	\$24,468,756	\$24,468,756	\$—	—%
Total Expenditures/Appropriations	\$24,061,051	\$24,468,756	\$24,468,756	\$—	—%
Net Cost	\$24,061,051	\$24,468,756	\$24,468,756	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$24,061,051	\$24,468,756	\$24,468,756	\$—	—%
Gross Expenditures/Appropriations	\$24,061,051	\$24,468,756	\$24,468,756	\$—	—%
Total Expenditures/Appropriations	\$24,061,051	\$24,468,756	\$24,468,756	\$—	—%
Net Cost	\$24,061,051	\$24,468,756	\$24,468,756	\$—	—%

Court / Non-Trial Court Operations

Budget Unit Functions & Responsibilities

The **Court/Non-Trial Court Operations** budget unit contains court-related services that were formerly included in the budget submitted by the Superior and Municipal Court (Budget Unit 5200000). The services do not fall within the parameters of Court Operations, as defined in California Rules of Court, Rule 10.810. With the passage of Assembly Bill 233 (The Lockyer-Isenberg Trial Court Funding Act of 1997), these services are no longer funded in the Court Operations budget unit (Fund 003). This budget unit was created to provide a means of funding these court-related services through the General Fund, as required by statute if the programs are continued. Services reflected in this budget unit include costs for Court staff to support collection activities on court-ordered payments, County Facilities Payment (CFP) after the transfer of a court facility to the Administrative Office of Courts, which is partially offset by reimbursements from Court Construction Fund penalty assessments, Medical Service charges for the County share of non-Rule 810 psychiatric evaluations, and staff costs for the District Attorney Traffic Unit to assist in early resolution of traffic cases.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Law and Justice	\$10,041,975	\$10,164,726	\$10,177,373	\$12,647	0.1%
Gross Expenditures/Appropriations	\$10,041,975	\$10,164,726	\$10,177,373	\$12,647	0.1%
Total Expenditures/Appropriations	\$10,041,975	\$10,164,726	\$10,177,373	\$12,647	0.1%
Total Interfund Reimbursements	\$850,000	\$850,000	\$850,000	\$—	—%
Total Revenue	\$850,000	\$850,000	\$850,000	\$—	—%
Net Cost	\$9,191,975	\$9,314,726	\$9,327,373	\$12,647	0.1%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$1,149,776	\$1,272,527	\$1,284,326	\$11,799	0.9%
Other Charges	\$5,882,813	\$5,882,813	\$5,882,813	\$—	—%
Interfund Charges	\$2,349,561	\$2,349,561	\$2,350,409	\$848	0.0%
Intrafund Charges	\$659,825	\$659,825	\$659,825	\$—	—%
Gross Expenditures/Appropriations	\$10,041,975	\$10,164,726	\$10,177,373	\$12,647	0.1%
Total Expenditures/Appropriations	\$10,041,975	\$10,164,726	\$10,177,373	\$12,647	0.1%
Other Interfund Reimbursements	\$850,000	\$850,000	\$850,000	\$—	—%
Total Interfund Reimbursements	\$850,000	\$850,000	\$850,000	\$—	—%
Total Revenue	\$850,000	\$850,000	\$850,000	\$—	—%
Net Cost	\$9,191,975	\$9,314,726	\$9,327,373	\$12,647	0.1%

Court Paid County Services

Budget Unit Functions & Responsibilities

The **Court Paid County Services** budget unit centralizes the financial charges between County departments and the Court. The Court reimburses the County on a monthly basis for all agreed upon charges. Court related costs reflected in this budget unit include automation charges for Court usage of the County systems, Court share of General Services charges that are allocated out to County departments and the Court, parking charges from the Department of General Services, and Court share of the administrative services for the Criminal Justice Cabinet.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Court Paid County Services	\$2,162,460	\$2,397,525	\$2,475,995	\$78,470	3.3%
Gross Expenditures/Appropriations	\$2,162,460	\$2,397,525	\$2,475,995	\$78,470	3.3%
Total Expenditures/Appropriations	\$2,162,460	\$2,397,525	\$2,475,995	\$78,470	3.3%
Revenue	\$2,168,096	\$2,397,525	\$2,475,995	\$78,470	3.3%
Total Revenue	\$2,168,096	\$2,397,525	\$2,475,995	\$78,470	3.3%
Net Cost	\$(5,635)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$2,134,403	\$2,360,927	\$2,445,833	\$84,906	3.6%
Intrafund Charges	\$28,057	\$36,598	\$30,162	\$(6,436)	(17.6)%
Gross Expenditures/Appropriations	\$2,162,460	\$2,397,525	\$2,475,995	\$78,470	3.3%
Total Expenditures/Appropriations	\$2,162,460	\$2,397,525	\$2,475,995	\$78,470	3.3%
Revenue from Use Of Money & Property	\$127,776	\$—	\$100,000	\$100,000	—%
Miscellaneous Revenues	\$2,040,320	\$2,397,525	\$2,375,995	\$(21,530)	(0.9)%
Revenue	\$2,168,096	\$2,397,525	\$2,475,995	\$78,470	3.3%
Total Revenue	\$2,168,096	\$2,397,525	\$2,475,995	\$78,470	3.3%
Net Cost	\$(5,635)	\$—	\$—	\$—	—%

Dispute Resolution-Restricted Revenues

Budget Unit Functions & Responsibilities

Dispute Resolution – Restricted Revenues provides programs, services, and activities that promote the resolution of disputes outside of the court system. The County established the Dispute Resolution program (Program) in 1988 and the Program is fully self-supported via revenue generated from an \$8 surcharge on civil court filing fees. The Program is administered by the Office of the County Executive and services are provided through third-party contracts awarded through a competitive process. This budget unit was established in FY 2022-23, when the previous Dispute Resolution trust fund became a budgeted fund.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Dispute Resolution	\$494,136	\$971,673	\$1,064,580	\$92,907	9.6%
Gross Expenditures/Appropriations	\$494,136	\$971,673	\$1,064,580	\$92,907	9.6%
Total Expenditures/Appropriations	\$494,136	\$971,673	\$1,064,580	\$92,907	9.6%
Total Financing Uses	\$494,136	\$971,673	\$1,064,580	\$92,907	9.6%
Revenue	\$622,669	\$665,464	\$629,838	\$(35,626)	(5.4)%
Total Revenue	\$622,669	\$665,464	\$629,838	\$(35,626)	(5.4)%
Total Use of Fund Balance	\$306,209	\$306,209	\$434,742	\$128,533	42.0%
Total Financing Sources	\$928,878	\$971,673	\$1,064,580	\$92,907	9.6%
Net Cost	\$(434,742)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$444,636	\$445,500	\$455,277	\$9,777	2.2%
Intrafund Charges	\$49,500	\$49,500	\$49,500	\$—	—%
Appropriation for Contingencies	\$—	\$476,673	\$559,803	\$83,130	17.4%
Gross Expenditures/Appropriations	\$494,136	\$971,673	\$1,064,580	\$92,907	9.6%
Total Expenditures/Appropriations	\$494,136	\$971,673	\$1,064,580	\$92,907	9.6%
Total Financing Uses	\$494,136	\$971,673	\$1,064,580	\$92,907	9.6%
Revenue from Use Of Money & Property	\$8,066	\$3,500	\$7,000	\$3,500	100.0%
Charges for Services	\$614,603	\$661,964	\$622,838	\$(39,126)	(5.9)%
Revenue	\$622,669	\$665,464	\$629,838	\$(35,626)	(5.4)%
Total Revenue	\$622,669	\$665,464	\$629,838	\$(35,626)	(5.4)%
Fund Balance	\$306,209	\$306,209	\$434,742	\$128,533	42.0%
Total Use of Fund Balance	\$306,209	\$306,209	\$434,742	\$128,533	42.0%
Total Financing Sources	\$928,878	\$971,673	\$1,064,580	\$92,907	9.6%
Net Cost	\$(434,742)	\$—	\$—	\$—	—%

Grand Jury

Budget Unit Functions & Responsibilities

State law requires each county to have a **Grand Jury**. In Sacramento County, the Grand Jury is comprised of nineteen members appointed by Superior Court Judges. The Grand Jury is responsible for:

- Investigation of possible misconduct by public officials.
- Investigation of possible illegal transfers of public funds.
- Inquiries into the condition and management of prisons within the County.
- Looking into needs and operations of the County.
- Investigation of indictments.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Grand Jury	\$352,755	\$393,323	\$369,201	\$(24,122)	(6.1)%
Gross Expenditures/Appropriations	\$352,755	\$393,323	\$369,201	\$(24,122)	(6.1)%
Total Expenditures/Appropriations	\$352,755	\$393,323	\$369,201	\$(24,122)	(6.1)%
Net Cost	\$352,755	\$393,323	\$369,201	\$(24,122)	(6.1)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$352,571	\$393,139	\$368,937	\$(24,202)	(6.2)%
Intrafund Charges	\$184	\$184	\$264	\$80	43.5%
Gross Expenditures/Appropriations	\$352,755	\$393,323	\$369,201	\$(24,122)	(6.1)%
Total Expenditures/Appropriations	\$352,755	\$393,323	\$369,201	\$(24,122)	(6.1)%
Net Cost	\$352,755	\$393,323	\$369,201	\$(24,122)	(6.1)%

Conflict Criminal Defenders

Budget Unit Functions & Responsibilities

Conflict Criminal Defenders, upon court appointment, provides the administrative structure, support, and oversight for the assignment and compensation, of attorneys who have passed the State Bar, and qualified investigators or ancillary service providers assigned to represent or support adult defendants and juveniles charged with criminal or delinquent conduct and without the funds to retain counsel.

Provides oversight, mentoring and training for attorneys who have passed the State Bar and qualified investigators.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Conflict Criminal Defenders	\$16,401,087	\$12,097,220	\$13,654,222	\$1,557,002	12.9%
Gross Expenditures/Appropriations	\$16,401,087	\$12,097,220	\$13,654,222	\$1,557,002	12.9%
Total Expenditures/Appropriations	\$16,401,087	\$12,097,220	\$13,654,222	\$1,557,002	12.9%
Revenue	\$1,413,578	\$600,000	\$1,248,770	\$648,770	108.1%
Total Revenue	\$1,413,578	\$600,000	\$1,248,770	\$648,770	108.1%
Net Cost	\$14,987,508	\$11,497,220	\$12,405,452	\$908,232	7.9%
Positions	7.0	7.0	7.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$621,507	\$790,528	\$812,561	\$22,033	2.8%
Services & Supplies	\$15,585,156	\$11,110,056	\$12,655,582	\$1,545,526	13.9%
Intrafund Charges	\$194,424	\$196,636	\$186,079	\$(10,557)	(5.4)%
Gross Expenditures/Appropriations	\$16,401,087	\$12,097,220	\$13,654,222	\$1,557,002	12.9%
Total Expenditures/Appropriations	\$16,401,087	\$12,097,220	\$13,654,222	\$1,557,002	12.9%
Intergovernmental Revenues	\$1,329,879	\$600,000	\$1,248,770	\$648,770	108.1%
Charges for Services	\$(413)	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$84,112	\$—	\$—	\$—	—%
Revenue	\$1,413,578	\$600,000	\$1,248,770	\$648,770	108.1%
Total Revenue	\$1,413,578	\$600,000	\$1,248,770	\$648,770	108.1%
Net Cost	\$14,987,508	\$11,497,220	\$12,405,452	\$908,232	7.9%
Positions	7.0	7.0	7.0	—	—%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Conflict Criminal Defenders	935,099	—	—	935,099	—

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CCD - Attorney and Investigator Raises					
	905,394	—	—	905,394	—
Rate increase of \$6 an hour for Conflict Criminal Defenders (CCD) attorneys and investigators in an attempt to bring them into parity with Federal and San Joaquin County rates. CCD vendors have not received a raise or Cost of Living Adjustment (COLA) since Fiscal Year 2018-19. Increasing CCD vendor rates will be seen as a recognition for assisting the County during the strike and recognition that rates have fallen too far behind.					
CCD - Computer Upgrades					
	29,705	—	—	29,705	—
Purchase replacement computers to prevent security threats from outdated personal computers (PC's) that are no longer supported by Microsoft.					

Public Defender

Budget Unit Functions & Responsibilities

The Office of the **Public Defender** provides constitutionally mandated legal representation to people accused of committing crimes who cannot afford private counsel. The Public Defender also represents juveniles in delinquency proceedings, people in mental health and developmental disability proceedings and appropriate family law and probate cases. The Public Defender zealously protects and defends the rights, liberties, and dignity of clients through compassionate and client-centered legal representation of the highest quality, in pursuit of a fair system of justice for all.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Public Defender	\$61,596,747	\$60,479,628	\$63,933,365	\$3,453,737	5.7%
Gross Expenditures/Appropriations	\$61,596,747	\$60,479,628	\$63,933,365	\$3,453,737	5.7%
Total Intrafund Reimbursements	\$(1,446,091)	\$(735,921)	\$(1,692,405)	\$(956,484)	130.0%
Total Expenditures/Appropriations	\$60,150,655	\$59,743,707	\$62,240,960	\$2,497,253	4.2%
Revenue	\$5,030,237	\$4,422,507	\$6,157,577	\$1,735,070	39.2%
Total Interfund Reimbursements	\$3,337,748	\$3,337,747	\$3,266,039	\$(71,708)	(2.1)%
Total Revenue	\$8,367,985	\$7,760,254	\$9,423,616	\$1,663,362	21.4%
Net Cost	\$51,782,671	\$51,983,453	\$52,817,344	\$833,891	1.6%
Positions	221.0	221.0	222.0	1.0	0.5%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$51,807,617	\$52,072,090	\$55,139,894	\$3,067,804	5.9%
Services & Supplies	\$9,036,324	\$7,628,431	\$7,801,863	\$173,432	2.3%
Other Charges	\$9,485	\$9,487	\$9,487	\$—	—%
Intrafund Charges	\$743,321	\$769,620	\$982,121	\$212,501	27.6%
Gross Expenditures/Appropriations	\$61,596,747	\$60,479,628	\$63,933,365	\$3,453,737	5.7%
Other Intrafund Reimbursements	\$(630,078)	\$(735,921)	\$(1,692,405)	\$(956,484)	130.0%
Intrafund Reimbursements within Department	\$(816,013)	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(1,446,091)	\$(735,921)	\$(1,692,405)	\$(956,484)	130.0%
Total Expenditures/Appropriations	\$60,150,655	\$59,743,707	\$62,240,960	\$2,497,253	4.2%
Intergovernmental Revenues	\$5,028,217	\$4,422,507	\$6,157,577	\$1,735,070	39.2%
Miscellaneous Revenues	\$2,020	\$—	\$—	\$—	—%
Revenue	\$5,030,237	\$4,422,507	\$6,157,577	\$1,735,070	39.2%
Semi-Discretionary Reimbursements	\$3,337,748	\$3,337,747	\$3,266,039	\$(71,708)	(2.1)%
Total Interfund Reimbursements	\$3,337,748	\$3,337,747	\$3,266,039	\$(71,708)	(2.1)%
Total Revenue	\$8,367,985	\$7,760,254	\$9,423,616	\$1,663,362	21.4%
Net Cost	\$51,782,671	\$51,983,453	\$52,817,344	\$833,891	1.6%
Positions	221.0	221.0	222.0	1.0	0.5%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Public Defender	548,122	—	548,122	—	2.0

Summary of Approved Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Public Defender	(992,973)	—	—	(992,973)	(1.0)

Approved 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.					

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Pub Def - Delete 1.0 FTE Vacant Limited Term ASO 1 Position					
	(119,215)	—	—	(119,215)	(1.0)
Delete 1.0 FTE (vacant) Limited Term Administrative Services Officer 1 position. This will increase the workload of other administrative positions and cause delays in administrative functions.					
Pub Def - Delete Contracted Services - Pretrial Support Services					
	(300,000)	—	—	(300,000)	—
Reduction of contracted services in the Pretrial Support program. This reduction will have minimal impact if the services are continued under the oversight of Health Services as recommended in an associated growth request. If Health Services does not continue these pretrial support services, the reduction could have a significant negative impact on the Sheriff's Department and on the County's efforts to safely reduce the jail population under the Mays Consent Decree. The Public Defender Pretrial Support Program is a team of attorneys, social workers, and legal research assistants, who work with a community-based organization (CBO) to advocate for safe pretrial releases and provide supportive services to pretrial participants.					
Pub Def - Delete Extra Help - Record Clearing Unit					
	(359,258)	—	—	(359,258)	—
Reduction in extra help costs for the Expungement and Records Clearing program. The Expungement and Records Clearing program helps people clear up their past criminal records and thereby remove barriers to employment, housing, education, and other critical services. The program includes attorneys, a paralegal, and legal research assistants who work together to help hundreds of people each year. If funding is eliminated, it will decrease the program's capacity and result in delays for those needing this service.					
Pub Def - Reduce Juvenile Trauma Response Court Program contracts					
	(214,500)	—	—	(214,500)	—
Reduce contract funding in the Juvenile Trauma Response Court (JDTRC) Program for intervention and mentoring services. The JDTRC Program provides critical services to juvenile justice system involved youth who have experienced significant trauma. Under this program, JTRC youth and their families are provided a social worker and a community intervention worker to help them access housing, mental health services, substance use treatment, gang prevention services, education, and community support. If funding is eliminated, approximately 60 youth and their families will be negatively impacted by the loss of these services.					

Justice Planning, Analytics and Coordination

Budget Unit Functions & Responsibilities

The **Justice Planning, Analytics and Coordination** (previously titled Criminal Justice Cabinet) budget unit provides staffing and service support for the Criminal Justice Cabinet and the Community Corrections Partnership. The budget unit is divided into two programs:

- Criminal Justice Cabinet (CJC) – Provides the coordinated leadership necessary to ensure a fair and just criminal justice system and to develop programs and policies that provide an efficient and effective criminal justice system. Members include Judges from the Adult and Juvenile Court, Elected Officials, County Department Heads, City Mayors and Chiefs of Police, and the Superintendent of Schools. The Cabinet and its committees meet to discuss and implement approaches to common issues that arise in the processing of adult and juvenile cases and to develop fresh ideas involving prevention, rehabilitation, alternative sentencing, community involvement, and information technology to provide justice and protect public safety.
- Community Corrections Partnership (CCP) – Responsible for the County's AB 109 Public Safety Realignment Plan for implementation of activities to address responsibilities for non-violent, non-serious, non-sex offenders shifted from the State to the County. Members include the Chief Probation Officer, District Attorney, Sheriff, Public Defender, Director of Health Services, Deputy County Executive of Social Services, Deputy County Executive of Public Safety and Justice, City of Sacramento Chief of Police, Superior Court Representative, Victim Representative, Employment Representative, Rehabilitation Community-based Organization (CBO) Representative, and Education Representative. The CCP must develop the annual AB 109 Plan update to advise the Board of Supervisors on specific programming needed to implement the provisions of public safety realignment legislation. Staff assigned to this program support the CCP, CCP Advisory Board, and Sheriff Community Review Commission. The Sheriff Community Review Commission is designed to improve public transparency and accountability with respect to the Sacramento County Sheriff's Department and provide greater community interaction and communication with the Office of Inspector General.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Community Corrections Partnership	\$250,879	\$236,840	\$257,505	\$20,665	8.7%
Criminal Justice Cabinet	\$275,049	\$286,242	\$289,707	\$3,465	1.2%
Gross Expenditures/Appropriations	\$525,928	\$523,082	\$547,212	\$24,130	4.6%
Total Intrafund Reimbursements	\$(269,983)	\$(286,242)	\$(289,707)	\$(3,465)	1.2%
Total Expenditures/Appropriations	\$255,945	\$236,840	\$257,505	\$20,665	8.7%
Total Interfund Reimbursements	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Total Revenue	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Net Cost	\$54,627	\$35,522	\$11,098	\$(24,424)	(68.8)%
Positions	2.0	2.0	2.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$512,438	\$490,778	\$514,643	\$23,865	4.9%
Services & Supplies	\$7,534	\$26,134	\$26,181	\$47	0.2%
Intrafund Charges	\$5,956	\$6,170	\$6,388	\$218	3.5%
Gross Expenditures/Appropriations	\$525,928	\$523,082	\$547,212	\$24,130	4.6%
Other Intrafund Reimbursements	\$(269,983)	\$(286,242)	\$(289,707)	\$(3,465)	1.2%
Total Intrafund Reimbursements	\$(269,983)	\$(286,242)	\$(289,707)	\$(3,465)	1.2%
Total Expenditures/Appropriations	\$255,945	\$236,840	\$257,505	\$20,665	8.7%
Other Interfund Reimbursements	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Total Interfund Reimbursements	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Total Revenue	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Net Cost	\$54,627	\$35,522	\$11,098	\$(24,424)	(68.8)%
Positions	2.0	2.0	2.0	—	—%

Community Corrections Partnership

Program Overview

This program provides staffing and service support for several boards and commissions with a public safety and justice focus. Staff support the **Community Corrections Partnership (CCP)**, the collaborative advisory body responsible for developing the AB 109 Plan that advises the Board of Supervisors on programming needs to implement provisions of AB 109 Public Safety Realignment legislation that shifted responsibility for specified lower level offenders from the state prison system to the local county jail and community corrections system. Penal Code Section 1230 specifies membership of the CCP, which is chaired by the Chief Probation Officer. Responsibilities include, but are not limited to, preparing for public meetings of the CCP, providing research, analysis, and coordination needed to guide activities of the CCP and its subgroups and to update and implement the CCP's AB 109 Plan. Staff also support the Sheriff Community Review Commission (SCRC) and its subgroups and produce its annual report to the Board of Supervisors and provide additional support for the County's Public Safety and Justice Agency.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$248,987	\$231,925	\$252,456	\$20,531	8.9%
Services & Supplies	\$1,892	\$1,833	\$1,857	\$24	1.3%
Intrafund Charges	\$—	\$3,082	\$3,192	\$110	3.6%
Gross Expenditures/Appropriations	\$250,879	\$236,840	\$257,505	\$20,665	8.7%
Total Expenditures/Appropriations	\$250,879	\$236,840	\$257,505	\$20,665	8.7%
Other Interfund Reimbursements	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Total Interfund Reimbursements	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Total Revenue	\$201,318	\$201,318	\$246,407	\$45,089	22.4%
Net Cost	\$49,561	\$35,522	\$11,098	\$(24,424)	(68.8)%
Positions	1.0	1.0	1.0	—	—%

Criminal Justice Cabinet

Program Overview

This program provides staffing and service support for the **Criminal Justice Cabinet**, the collaborative planning body for the criminal and juvenile justice system in Sacramento County. Responsibilities include, but are not limited to research, analysis, planning and coordination to support system-wide criminal justice initiatives and inform local justice policy and program decisions. The Criminal Justice Cabinet is chaired by the Presiding Judge of the Superior Court and includes representatives of County justice and social service agencies as well as all city law enforcement agencies. The Cabinet provides a forum to share information and coordinate service delivery in the juvenile and criminal justice systems.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$263,450	\$258,853	\$262,187	\$3,334	1.3%
Services & Supplies	\$5,643	\$24,301	\$24,324	\$23	0.1%
Intrafund Charges	\$5,956	\$3,088	\$3,196	\$108	3.5%
Gross Expenditures/Appropriations	\$275,049	\$286,242	\$289,707	\$3,465	1.2%
Other Intrafund Reimbursements	\$(269,983)	\$(286,242)	\$(289,707)	\$(3,465)	1.2%
Total Intrafund Reimbursements	\$(269,983)	\$(286,242)	\$(289,707)	\$(3,465)	1.2%
Total Expenditures/Appropriations	\$5,066	\$—	\$—	\$—	—%
Net Cost	\$5,066	\$—	\$—	\$—	—%
Positions	1.0	1.0	1.0	—	—%

Office of Inspector General

Budget Unit Functions & Responsibilities

The **Office of Inspector General** (OIG) budget unit funds a contract for an Inspector General. The OIG independently monitors defined areas of interest, analyzing trends and recommending ways to strengthen and improve law enforcement services and the citizen complaint and investigations processes. The mission of the OIG is to promote a culture of integrity, accountability, and transparency in order to safeguard and preserve the public trust. The OIG will conduct fact finding, audits, and other inquiries pertaining to administrative or operational matters deemed appropriate by the Board of Supervisors, County Executive, or Sheriff. Upon request, the Inspector General may also accept citizen complaints to be forwarded for investigation; monitor or independently investigate any other matter as requested by the Sheriff or as directed by the Board of Supervisors; interview or re-interview complainants and witnesses to ensure that investigations are fair, unbiased, factually accurate and complete; provide complainants with timely updates on the status of investigations, excluding disclosure of any information that is confidential or legally protected; serve as a conduit to community leaders and the public to explain and clarify procedures and practices and to mitigate and resolve disputes; and advise of any investigation that appears incomplete or otherwise deficient.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Office of Inspector General	\$177,411	\$182,234	\$182,234	\$—	—%
Gross Expenditures/Appropriations	\$177,411	\$182,234	\$182,234	\$—	—%
Total Expenditures/Appropriations	\$177,411	\$182,234	\$182,234	\$—	—%
Net Cost	\$177,411	\$182,234	\$182,234	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$174,171	\$178,993	\$179,123	\$130	0.1%
Interfund Charges	\$2,944	\$2,944	\$2,895	\$(49)	(1.7)%
Intrafund Charges	\$297	\$297	\$216	\$(81)	(27.3)%
Gross Expenditures/Appropriations	\$177,411	\$182,234	\$182,234	\$—	—%
Total Expenditures/Appropriations	\$177,411	\$182,234	\$182,234	\$—	—%
Net Cost	\$177,411	\$182,234	\$182,234	\$—	—%

Probation

Budget Unit Functions & Responsibilities

The **Probation Department** is a key member of the criminal justice system and receives both its authority and mandates from state law. The Department provides clients with the assessment, treatment, supervision and support necessary to prevent re-offending, resulting in a safer community. The Department's highly-skilled, multi-disciplinary workforce uses innovative strategies to support positive change. The Department includes the following programs:

- Administrative Support and Professional Standards
- Adult Community Corrections
- Adult Court Services
- Adult Field Services
- Juvenile Court Services
- Juvenile Field Services
- Youth Detention Facility

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Administrative Support and Professional Standards	\$17,968,224	\$19,032,412	\$18,752,342	\$(280,070)	(1.5)%
Adult Community Corrections	\$21,459,230	\$24,119,317	\$24,910,890	\$791,573	3.3%
Adult Court Services	\$17,278,662	\$17,996,361	\$18,359,634	\$363,273	2.0%
Adult Field Services	\$23,751,314	\$27,735,083	\$26,538,208	\$(1,196,875)	(4.3)%
Juvenile Court Services	\$14,776,311	\$14,555,437	\$15,150,927	\$595,490	4.1%
Juvenile Field Services	\$28,571,196	\$31,158,665	\$32,046,583	\$887,918	2.8%
Youth Detention Facility	\$72,236,076	\$74,123,099	\$71,536,064	\$(2,587,035)	(3.5)%
Gross Expenditures/Appropriations	\$196,041,011	\$208,720,374	\$207,294,648	\$(1,425,726)	(0.7)%
Total Intrafund Reimbursements	\$(608,170)	\$(661,129)	\$(750,656)	\$(89,527)	13.5%
Total Expenditures/Appropriations	\$195,432,841	\$208,059,245	\$206,543,992	\$(1,515,253)	(0.7)%
Revenue	\$19,615,386	\$20,424,908	\$22,782,455	\$2,357,547	11.5%
Total Interfund Reimbursements	\$105,888,874	\$108,650,361	\$109,933,688	\$1,283,327	1.2%
Total Revenue	\$125,504,260	\$129,075,269	\$132,716,143	\$3,640,874	2.8%
Net Cost	\$69,928,581	\$78,983,976	\$73,827,849	\$(5,156,127)	(6.5)%
Positions	708.0	708.0	708.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$154,583,008	\$156,983,578	\$155,996,908	\$(986,670)	(0.6)%
Services & Supplies	\$34,171,813	\$44,259,076	\$43,379,715	\$(879,361)	(2.0)%
Other Charges	\$108,194	\$201,376	\$—	\$(201,376)	(100.0)%
Equipment	\$654,769	\$478,518	\$635,500	\$156,982	32.8%
Interfund Charges	\$1,604,797	\$1,604,798	\$1,605,425	\$627	0.0%
Intrafund Charges	\$4,918,428	\$5,193,028	\$5,677,100	\$484,072	9.3%
Gross Expenditures/Appropriations	\$196,041,011	\$208,720,374	\$207,294,648	\$(1,425,726)	(0.7)%
Other Intrafund Reimbursements	\$(608,170)	\$(661,129)	\$(750,656)	\$(89,527)	13.5%
Total Intrafund Reimbursements	\$(608,170)	\$(661,129)	\$(750,656)	\$(89,527)	13.5%
Total Expenditures/Appropriations	\$195,432,841	\$208,059,245	\$206,543,992	\$(1,515,253)	(0.7)%
Fines, Forfeitures & Penalties	\$116	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$19,322,505	\$20,141,760	\$22,498,651	\$2,356,891	11.7%
Charges for Services	\$7,400	\$10,000	\$10,000	\$—	—%
Miscellaneous Revenues	\$280,816	\$273,148	\$273,804	\$656	0.2%
Other Financing Sources	\$4,550	\$—	\$—	\$—	—%
Revenue	\$19,615,386	\$20,424,908	\$22,782,455	\$2,357,547	11.5%
Other Interfund Reimbursements	\$11,319,746	\$14,357,362	\$13,061,760	\$(1,295,602)	(9.0)%
Semi-Discretionary Reimbursements	\$94,569,129	\$94,292,999	\$96,871,928	\$2,578,929	2.7%
Total Interfund Reimbursements	\$105,888,874	\$108,650,361	\$109,933,688	\$1,283,327	1.2%
Total Revenue	\$125,504,260	\$129,075,269	\$132,716,143	\$3,640,874	2.8%
Net Cost	\$69,928,581	\$78,983,976	\$73,827,849	\$(5,156,127)	(6.5)%
Positions	708.0	708.0	708.0	—	—%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Adult Court Services	100,000	—	—	100,000	—

Administrative Support and Professional Standards

Program Overview

Administrative Support and Professional Standards provides administrative services to and personnel support for operations and activities across all divisions of the Probation Department, including training, information technology, communications, internal affairs, policy and compliance, personnel and hiring, background investigations, fiscal services, and to the Office of the Chief.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$13,600,465	\$13,730,324	\$13,542,845	\$(187,479)	(1.4)%
Services & Supplies	\$3,920,539	\$5,003,544	\$4,882,240	\$(121,304)	(2.4)%
Equipment	\$267,513	\$21,500	\$21,500	\$—	—%
Intrafund Charges	\$179,707	\$277,044	\$305,757	\$28,713	10.4%
Gross Expenditures/Appropriations	\$17,968,224	\$19,032,412	\$18,752,342	\$(280,070)	(1.5)%
Other Intrafund Reimbursements	\$(15,000)	\$(15,000)	\$(32,000)	\$(17,000)	113.3%
Total Intrafund Reimbursements	\$(15,000)	\$(15,000)	\$(32,000)	\$(17,000)	113.3%
Total Expenditures/Appropriations	\$17,953,224	\$19,017,412	\$18,720,342	\$(297,070)	(1.6)%
Intergovernmental Revenues	\$565,957	\$389,442	\$384,909	\$(4,533)	(1.2)%
Miscellaneous Revenues	\$274,710	\$267,148	\$273,804	\$6,656	2.5%
Revenue	\$840,667	\$656,590	\$658,713	\$2,123	0.3%
Other Interfund Reimbursements	\$115,683	\$150,683	\$35,000	\$(115,683)	(76.8)%
Total Interfund Reimbursements	\$115,683	\$150,683	\$35,000	\$(115,683)	(76.8)%
Total Revenue	\$956,350	\$807,273	\$693,713	\$(113,560)	(14.1)%
Net Cost	\$16,996,874	\$18,210,139	\$18,026,629	\$(183,510)	(1.0)%
Positions	59.0	60.0	59.0	(1.0)	(1.7)%

Adult Community Corrections

Program Overview

Adult Community Corrections oversees collaborative courts and intervention programs for adults under Probation's jurisdiction. This program includes three Adult Day Reporting Centers, Recovery Court (formerly Drug Court), Veterans' Treatment Court, Mental Health Court and Driving Under the Influence (DUI) Court. Officers in this division monitor and supervise adults sentenced to terms of traditional probation, Mandatory Supervision and Post Release Community Supervision populations. Officers use screening, intake, and assessment tools to determine treatment needs, provide referral information, monitor progress, and suppress gang-related activities.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$16,229,567	\$17,408,292	\$18,269,092	\$860,800	4.9%
Services & Supplies	\$4,296,499	\$5,650,269	\$5,664,047	\$13,778	0.2%
Other Charges	\$108,194	\$142,198	\$—	\$(142,198)	(100.0)%
Equipment	\$22,103	\$11,000	\$11,000	\$—	—%
Intrafund Charges	\$802,867	\$907,558	\$966,751	\$59,193	6.5%
Gross Expenditures/Appropriations	\$21,459,230	\$24,119,317	\$24,910,890	\$791,573	3.3%
Other Intrafund Reimbursements	\$(140,290)	\$(193,249)	\$(1,000)	\$192,249	(99.5)%
Total Intrafund Reimbursements	\$(140,290)	\$(193,249)	\$(1,000)	\$192,249	(99.5)%
Total Expenditures/Appropriations	\$21,318,940	\$23,926,068	\$24,909,890	\$983,822	4.1%
Intergovernmental Revenues	\$1,710,157	\$1,609,805	\$2,402,594	\$792,789	49.2%
Miscellaneous Revenues	\$96	\$—	\$—	\$—	—%
Revenue	\$1,710,253	\$1,609,805	\$2,402,594	\$792,789	49.2%
Semi-Discretionary Reimbursements	\$15,347,518	\$13,737,249	\$15,116,731	\$1,379,482	10.0%
Total Interfund Reimbursements	\$15,347,518	\$13,737,249	\$15,116,731	\$1,379,482	10.0%
Total Revenue	\$17,057,771	\$15,347,054	\$17,519,325	\$2,172,271	14.2%
Net Cost	\$4,261,169	\$8,579,014	\$7,390,565	\$(1,188,449)	(13.9)%
Positions	84.0	82.0	84.0	2.0	2.4%

Adult Court Services

Program Overview

Adult Court Services conducts pre-sentence investigations on adult offenders, determines their probation eligibility and recommends an appropriate sentence to the Court. The division is also responsible for providing copies of probation conditions, information regarding treatment providers, and assigning cases to the appropriate caseloads. In addition, court officers act as liaisons to assist the Court. Officers are responsible for conducting assessments on individuals booked into custody and monitoring individuals released to Pretrial by the Superior Court at no cost to clients.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$15,415,525	\$15,905,169	\$15,939,060	\$33,891	0.2%
Services & Supplies	\$1,569,202	\$1,719,637	\$2,110,301	\$390,664	22.7%
Equipment	\$25,193	\$105,000	\$5,000	\$(100,000)	(95.2)%
Intrafund Charges	\$268,741	\$266,555	\$305,273	\$38,718	14.5%
Gross Expenditures/Appropriations	\$17,278,662	\$17,996,361	\$18,359,634	\$363,273	2.0%
Other Intrafund Reimbursements	\$—	\$—	\$(211,795)	\$(211,795)	—%
Total Intrafund Reimbursements	\$—	\$—	\$(211,795)	\$(211,795)	—%
Total Expenditures/Appropriations	\$17,278,662	\$17,996,361	\$18,147,839	\$151,478	0.8%
Fines, Forfeitures & Penalties	\$116	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$9,426,459	\$9,355,046	\$9,541,727	\$186,681	2.0%
Miscellaneous Revenues	\$240	\$—	\$—	\$—	—%
Revenue	\$9,426,815	\$9,355,046	\$9,541,727	\$186,681	2.0%
Total Revenue	\$9,426,815	\$9,355,046	\$9,541,727	\$186,681	2.0%
Net Cost	\$7,851,847	\$8,641,315	\$8,606,112	\$(35,203)	(0.4)%
Positions	73.0	73.0	73.0	—	—%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Probation - Funding for Pretrial GPS Expansion	100,000	—	—	100,000	—

Add funding to purchase more GPS units for Level 6 Pretrial supervision services due to the anticipated surge in high-risk clients from the implementation of Proposition 36 in December 2024. Pretrial services assess individuals arrested to determine their risk levels and suitability for community release while awaiting trial. By conducting evaluations and providing supervision, these services reduce reoffending and ensure court appearances, promoting accountability without unnecessary detention. This approach alleviates jail overcrowding and allows low-risk individuals to maintain employment, family connections, and stability during the pretrial period. The expected increase in clients will strain resources, making it challenging to manage the growing caseload while meeting the requirements of the Mays Consent Decree of 2020, which prioritizes reducing the jail population. Without the budgetary increase, Probation will struggle to maintain effective supervision and ensure public safety.

Adult Field Services

Program Overview

Adult Field Services oversees supervision of adult offenders sentenced to terms of traditional probation Mandatory Supervision and Post Release Community Supervision populations whose crimes involve family violence, gangs, interstate compact, sex offenses, weapons, narcotics, violent crime, DUIs, cyber-related crimes, vehicle thefts, and drug trafficking. Multi-agency task forces and specialized supervision units apply supervision strategies and rehabilitative programming to effectively address various types of offenders and crimes. These units and partnerships supervise individuals whose crimes involve family violence, gangs, interstate compact, sex offenses, firearms and weapons, narcotics, violent crime, DUIs, cyber-related crimes, vehicle thefts, and drug trafficking.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$19,683,836	\$21,512,762	\$21,994,226	\$481,464	2.2%
Services & Supplies	\$3,008,586	\$5,216,115	\$3,515,887	\$(1,700,228)	(32.6)%
Equipment	\$157,064	\$108,500	\$8,500	\$(100,000)	(92.2)%
Intrafund Charges	\$901,828	\$897,706	\$1,019,595	\$121,889	13.6%
Gross Expenditures/Appropriations	\$23,751,314	\$27,735,083	\$26,538,208	\$(1,196,875)	(4.3)%
Total Expenditures/Appropriations	\$23,751,314	\$27,735,083	\$26,538,208	\$(1,196,875)	(4.3)%
Intergovernmental Revenues	\$3,153,971	\$3,178,955	\$4,331,325	\$1,152,370	36.2%
Charges for Services	\$7,400	\$10,000	\$10,000	\$—	—%
Miscellaneous Revenues	\$1,596	\$—	\$—	\$—	—%
Revenue	\$3,162,967	\$3,188,955	\$4,341,325	\$1,152,370	36.1%
Semi-Discretionary Reimbursements	\$18,776,913	\$21,717,182	\$20,031,433	\$(1,685,749)	(7.8)%
Total Interfund Reimbursements	\$18,776,913	\$21,717,182	\$20,031,433	\$(1,685,749)	(7.8)%
Total Revenue	\$21,939,880	\$24,906,137	\$24,372,758	\$(533,379)	(2.1)%
Net Cost	\$1,811,434	\$2,828,946	\$2,165,450	\$(663,496)	(23.5)%
Positions	96.0	93.0	96.0	3.0	3.2%

Juvenile Court Services

Program Overview

Juvenile Court Services is responsible for the investigation and preparation of pre-disposition social history reports for the Juvenile Court, pursuant to section 280 and 281 of the Welfare and Institutions Code. The Division is also mandated to process juveniles booked into the Youth Detention Facility and/or issued citations by law enforcement agencies, pursuant to sections 628.1, 631, 632, 653 of the Welfare and Institutions Code.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$13,203,418	\$13,448,118	\$13,324,095	\$(124,023)	(0.9)%
Services & Supplies	\$1,354,993	\$891,193	\$1,582,614	\$691,421	77.6%
Intrafund Charges	\$217,899	\$216,126	\$244,218	\$28,092	13.0%
Gross Expenditures/Appropriations	\$14,776,311	\$14,555,437	\$15,150,927	\$595,490	4.1%
Total Expenditures/Appropriations	\$14,776,311	\$14,555,437	\$15,150,927	\$595,490	4.1%
Intergovernmental Revenues	\$856,521	\$1,045,413	\$1,043,619	\$(1,794)	(0.2)%
Miscellaneous Revenues	\$3,963	\$—	\$—	\$—	—%
Revenue	\$860,484	\$1,045,413	\$1,043,619	\$(1,794)	(0.2)%
Semi-Discretionary Reimbursements	\$13,302,399	\$13,228,901	\$14,266,978	\$1,038,077	7.8%
Total Interfund Reimbursements	\$13,302,399	\$13,228,901	\$14,266,978	\$1,038,077	7.8%
Total Revenue	\$14,162,883	\$14,274,314	\$15,310,597	\$1,036,283	7.3%
Net Cost	\$613,428	\$281,123	\$(159,670)	\$(440,793)	(156.8)%
Positions	60.0	55.0	60.0	5.0	9.1%

Juvenile Field Services

Program Overview

Juvenile Field Services monitors juveniles placed under probation supervision in the community as well as those released from custody on home supervision and electronic monitoring and refers youth and families to support and prevention services that address identified needs. Officers also supervise young adults released from the Valley Oak Youth Academy (Secure Youth Treatment Facility) and are responsible for re-entry connections. In addition, this Division is responsible for the supervision of juveniles who have been committed to a placement program by the Juvenile Delinquency Court. The Probation Department is charged with facilitating appropriate placement of minors in short-term residential treatment programs and resource family settings.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$22,298,910	\$22,895,425	\$23,772,495	\$877,070	3.8%
Services & Supplies	\$5,534,904	\$7,542,764	\$7,524,405	\$(18,359)	(0.2)%
Other Charges	\$—	\$59,178	\$—	\$(59,178)	(100.0)%
Equipment	\$31,246	\$6,500	\$6,500	\$—	—%
Interfund Charges	\$309,805	\$309,805	\$309,870	\$65	0.0%
Intrafund Charges	\$396,331	\$344,993	\$433,313	\$88,320	25.6%
Gross Expenditures/Appropriations	\$28,571,196	\$31,158,665	\$32,046,583	\$887,918	2.8%
Other Intrafund Reimbursements	\$(452,880)	\$(452,880)	\$(505,861)	\$(52,981)	11.7%
Total Intrafund Reimbursements	\$(452,880)	\$(452,880)	\$(505,861)	\$(52,981)	11.7%
Total Expenditures/Appropriations	\$28,118,316	\$30,705,785	\$31,540,722	\$834,937	2.7%
Intergovernmental Revenues	\$3,258,780	\$4,150,081	\$4,387,459	\$237,378	5.7%
Revenue	\$3,258,780	\$4,150,081	\$4,387,459	\$237,378	5.7%
Other Interfund Reimbursements	\$147,010	\$147,010	\$—	\$(147,010)	(100.0)%
Semi-Discretionary Reimbursements	\$23,037,947	\$24,275,775	\$24,294,867	\$19,092	0.1%
Total Interfund Reimbursements	\$23,184,957	\$24,422,785	\$24,294,867	\$(127,918)	(0.5)%
Total Revenue	\$26,443,737	\$28,572,866	\$28,682,326	\$109,460	0.4%
Net Cost	\$1,674,579	\$2,132,919	\$2,858,396	\$725,477	34.0%
Positions	103.0	97.0	103.0	6.0	6.2%

Youth Detention Facility

Program Overview

The **Youth Detention Facility (YDF)** provides safe and secure detention of youth who are awaiting appearances in court, serving custody commitments, or pending placement or transfers to other programs.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$54,151,287	\$52,083,488	\$49,155,095	\$(2,928,393)	(5.6)%
Services & Supplies	\$14,487,091	\$18,235,554	\$18,100,221	\$(135,333)	(0.7)%
Equipment	\$151,649	\$226,018	\$583,000	\$356,982	157.9%
Interfund Charges	\$1,294,992	\$1,294,993	\$1,295,555	\$562	0.0%
Intrafund Charges	\$2,151,056	\$2,283,046	\$2,402,193	\$119,147	5.2%
Gross Expenditures/Appropriations	\$72,236,076	\$74,123,099	\$71,536,064	\$(2,587,035)	(3.5)%
Total Expenditures/Appropriations	\$72,236,076	\$74,123,099	\$71,536,064	\$(2,587,035)	(3.5)%
Intergovernmental Revenues	\$350,660	\$413,018	\$407,018	\$(6,000)	(1.5)%
Miscellaneous Revenues	\$210	\$6,000	\$—	\$(6,000)	(100.0)%
Other Financing Sources	\$4,550	\$—	\$—	\$—	—%
Revenue	\$355,420	\$419,018	\$407,018	\$(12,000)	(2.9)%
Other Interfund Reimbursements	\$11,057,053	\$14,059,669	\$13,026,760	\$(1,032,909)	(7.3)%
Semi-Discretionary Reimbursements	\$24,104,352	\$21,333,892	\$23,161,919	\$1,828,027	8.6%
Total Interfund Reimbursements	\$35,161,405	\$35,393,561	\$36,188,679	\$795,118	2.2%
Total Revenue	\$35,516,825	\$35,812,579	\$36,595,697	\$783,118	2.2%
Net Cost	\$36,719,251	\$38,310,520	\$34,940,367	\$(3,370,153)	(8.8)%
Positions	233.0	248.0	233.0	(15.0)	(6.0)%

Probation-Restricted Revenues

Budget Unit Functions & Responsibilities

Probation-Restricted Revenues supports eligible costs for Probation Department programs, mandated by state law, which provide clients with the assessment, treatment, supervision and support necessary to prevent re-offending, resulting in a safer community. This budget unit includes the following program areas:

- Asset Forfeiture Funds
- County Operated Juvenile Facility
- Juvenile Phone Benefit
- Senate Bill (SB) 823 Division of Juvenile Justice (DJJ) Realignment

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Asset Forfeiture Funds	\$—	\$199,089	\$269,225	\$70,136	35.2%
County Operated Juvenile Facility	\$357,987	\$4,087,205	\$3,967,228	\$(119,977)	(2.9)%
Juvenile Phone Benefit	\$142,629	\$245,550	\$177,442	\$(68,108)	(27.7)%
SB 823 Division of Juvenile Justice Realignment	\$10,819,130	\$10,819,130	\$9,865,327	\$(953,803)	(8.8)%
Gross Expenditures/Appropriations	\$11,319,746	\$15,350,974	\$14,279,222	\$(1,071,752)	(7.0)%
Total Expenditures/Appropriations	\$11,319,746	\$15,350,974	\$14,279,222	\$(1,071,752)	(7.0)%
Total Financing Uses	\$11,319,746	\$15,350,974	\$14,279,222	\$(1,071,752)	(7.0)%
Revenue	\$10,020,102	\$9,873,286	\$10,101,177	\$227,891	2.3%
Total Revenue	\$10,020,102	\$9,873,286	\$10,101,177	\$227,891	2.3%
Total Use of Fund Balance	\$5,477,688	\$5,477,688	\$4,178,045	\$(1,299,643)	(23.7)%
Total Financing Sources	\$15,497,790	\$15,350,974	\$14,279,222	\$(1,071,752)	(7.0)%
Net Cost	\$(4,178,045)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$11,319,746	\$14,357,362	\$13,061,760	\$(1,295,602)	(9.0)%
Appropriation for Contingencies	\$—	\$993,612	\$1,217,462	\$223,850	22.5%
Gross Expenditures/Appropriations	\$11,319,746	\$15,350,974	\$14,279,222	\$(1,071,752)	(7.0)%
Total Expenditures/Appropriations	\$11,319,746	\$15,350,974	\$14,279,222	\$(1,071,752)	(7.0)%
Total Financing Uses	\$11,319,746	\$15,350,974	\$14,279,222	\$(1,071,752)	(7.0)%
Fines, Forfeitures & Penalties	\$39,301	\$28,750	\$48,300	\$19,550	68.0%
Revenue from Use Of Money & Property	\$458,428	\$—	\$179,159	\$179,159	—%
Intergovernmental Revenues	\$9,483,197	\$9,824,536	\$9,829,718	\$5,182	0.1%
Miscellaneous Revenues	\$39,176	\$20,000	\$44,000	\$24,000	120.0%
Revenue	\$10,020,102	\$9,873,286	\$10,101,177	\$227,891	2.3%
Total Revenue	\$10,020,102	\$9,873,286	\$10,101,177	\$227,891	2.3%
Fund Balance	\$5,477,688	\$5,477,688	\$4,178,045	\$(1,299,643)	(23.7)%
Total Use of Fund Balance	\$5,477,688	\$5,477,688	\$4,178,045	\$(1,299,643)	(23.7)%
Total Financing Sources	\$15,497,790	\$15,350,974	\$14,279,222	\$(1,071,752)	(7.0)%
Net Cost	\$(4,178,045)	\$—	\$—	\$—	—%

Asset Forfeiture Funds

Program Overview

Asset Forfeiture Funds revenue is generated from field operation collaborations with federal, state, and local agencies during which assets were seized. These funds may be used to support new probation programs, excepting new or ongoing staffing costs. Additionally, 15 percent of the state asset forfeiture funds must be reserved in a separate account (Probation Drug and Gang Prevention) to support youth drug and gang prevention and intervention programs and activities.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$—	\$35,000	\$35,000	\$—	—%
Appropriation for Contingencies	\$—	\$164,089	\$234,225	\$70,136	42.7%
Gross Expenditures/Appropriations	\$—	\$199,089	\$269,225	\$70,136	35.2%
Total Expenditures/Appropriations	\$—	\$199,089	\$269,225	\$70,136	35.2%
Total Financing Uses	\$—	\$199,089	\$269,225	\$70,136	35.2%
Fines, Forfeitures & Penalties	\$39,301	\$28,750	\$48,300	\$19,550	68.0%
Revenue from Use Of Money & Property	\$8,425	\$—	\$2,859	\$2,859	—%
Revenue	\$47,726	\$28,750	\$51,159	\$22,409	77.9%
Total Revenue	\$47,726	\$28,750	\$51,159	\$22,409	77.9%
Fund Balance	\$170,339	\$170,339	\$218,066	\$47,727	28.0%
Total Use of Fund Balance	\$170,339	\$170,339	\$218,066	\$47,727	28.0%
Total Financing Sources	\$218,065	\$199,089	\$269,225	\$70,136	35.2%
Net Cost	\$(218,065)	\$—	\$—	\$—	—%

County Operated Juvenile Facility

Program Overview

County Operated Juvenile Facility revenue is one-time funding to make necessary improvements to County operated juvenile facilities impacted by DJJ Realignment to establish a secure youth treatment facility. It may also be used to support construction on any areas of the Youth Detention Facility if the realignment impacts housing residents in the facility.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$357,987	\$3,383,232	\$3,057,042	\$(326,190)	(9.6)%
Appropriation for Contingencies	\$—	\$703,973	\$910,186	\$206,213	29.3%
Gross Expenditures/Appropriations	\$357,987	\$4,087,205	\$3,967,228	\$(119,977)	(2.9)%
Total Expenditures/Appropriations	\$357,987	\$4,087,205	\$3,967,228	\$(119,977)	(2.9)%
Total Financing Uses	\$357,987	\$4,087,205	\$3,967,228	\$(119,977)	(2.9)%
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	\$3,902,228	\$(184,977)	(4.5)%
Total Use of Fund Balance	\$4,087,205	\$4,087,205	\$3,902,228	\$(184,977)	(4.5)%
Total Financing Sources	\$4,260,215	\$4,087,205	\$3,967,228	\$(119,977)	(2.9)%
Net Cost	\$(3,902,229)	\$—	\$—	\$—	—%

Juvenile Phone Benefit

Program Overview

Juvenile Phone Benefit includes funds that are accrued through commissions on tablet and media content and that were accrued when youth utilized the option of making collect calls to individuals in the community (in addition to the free calls provided) while placed in the Youth Detention Facility (YDF), which provides safe and secure detention and housing of youth who are awaiting appearances in court, serving custody commitments, or pending placement or transfers to other programs.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$142,629	\$120,000	\$140,000	\$20,000	16.7%
Appropriation for Contingencies	\$—	\$125,550	\$37,442	\$(88,108)	(70.2)%
Gross Expenditures/Appropriations	\$142,629	\$245,550	\$177,442	\$(68,108)	(27.7)%
Total Expenditures/Appropriations	\$142,629	\$245,550	\$177,442	\$(68,108)	(27.7)%
Total Financing Uses	\$142,629	\$245,550	\$177,442	\$(68,108)	(27.7)%
Revenue from Use Of Money & Property	\$8,045	\$—	\$3,300	\$3,300	—%
Miscellaneous Revenues	\$39,176	\$20,000	\$44,000	\$24,000	120.0%
Revenue	\$47,221	\$20,000	\$47,300	\$27,300	136.5%
Total Revenue	\$47,221	\$20,000	\$47,300	\$27,300	136.5%
Fund Balance	\$225,550	\$225,550	\$130,142	\$(95,408)	(42.3)%
Total Use of Fund Balance	\$225,550	\$225,550	\$130,142	\$(95,408)	(42.3)%
Total Financing Sources	\$272,771	\$245,550	\$177,442	\$(68,108)	(27.7)%
Net Cost	\$(130,142)	\$—	\$—	\$—	—%

SB 823 Division of Juvenile Justice Realignment

Program Overview

Senate Bill (SB) 823 Division of Juvenile Justice Realignment legislation directs the closure of California Division of Juvenile Justice (DJJ), the state system, which currently houses and treats youth who have committed the most serious crimes, and realigns the youth to local facilities. In accordance with Senate Bill (SB) 823, the DJJ Realignment Block Grant funding will support programs providing county-based custody, care, and supervision of youth realigned from DJJ.

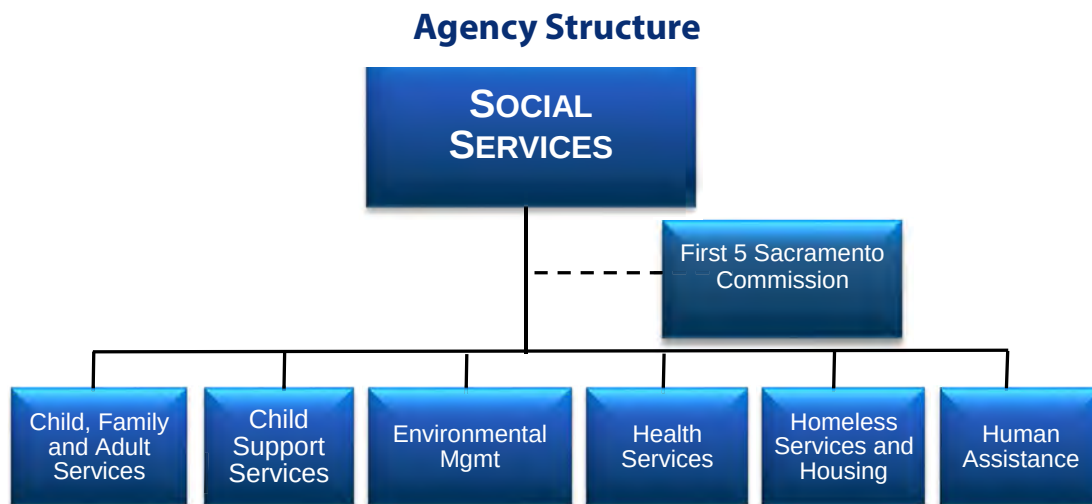
Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$10,819,130	\$10,819,130	\$9,829,718	\$(989,412)	(9.1)%
Appropriation for Contingencies	\$—	\$—	\$35,609	\$35,609	—%
Gross Expenditures/Appropriations	\$10,819,130	\$10,819,130	\$9,865,327	\$(953,803)	(8.8)%
Total Expenditures/Appropriations	\$10,819,130	\$10,819,130	\$9,865,327	\$(953,803)	(8.8)%
Total Financing Uses	\$10,819,130	\$10,819,130	\$9,865,327	\$(953,803)	(8.8)%
Revenue from Use Of Money & Property	\$268,947	\$—	\$108,000	\$108,000	—%
Intergovernmental Revenues	\$9,483,197	\$9,824,536	\$9,829,718	\$5,182	0.1%
Revenue	\$9,752,145	\$9,824,536	\$9,937,718	\$113,182	1.2%
Total Revenue	\$9,752,145	\$9,824,536	\$9,937,718	\$113,182	1.2%
Fund Balance	\$994,594	\$994,594	\$(72,391)	\$(1,066,985)	(107.3)%
Total Use of Fund Balance	\$994,594	\$994,594	\$(72,391)	\$(1,066,985)	(107.3)%
Total Financing Sources	\$10,746,739	\$10,819,130	\$9,865,327	\$(953,803)	(8.8)%
Net Cost	\$72,391	\$—	\$—	\$—	—%



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Social Services departments provide services and programs to residents of unincorporated Sacramento County and the seven cities within its boundary. Programs and services include; primary and public health, mental health and substance abuse, food assistance, social services, homeless, and consumer protection.

Social Services departments include:

Child Family and Adult Services is responsible for the provision of services for at-risk dependent adults and seniors; and abused, neglected, and exploited children and their families.

Child Support Services is responsible for establishing child and medical support court ordered obligations; collection and enforcement of those support and medical obligations; and establishing paternity for children born out-of-wedlock.

Environmental Management provides mandated regulatory services that protect public health and the environment. The Department encompasses over 34 distinct programs designed to provide protection from unsafe water, food and hazardous materials, as well as solid, hazardous, and medical wastes.

Health Services is responsible for the provision of primary health care; mental health promotion, treatment and outreach; prevention and treatment programs to assist with substance abuse problems; and public health services and education. The Department is also responsible for health and mental health services for adults and juveniles in the County operated correction facilities.

Homeless Services and Housing is responsible for coordinating the response of various County departments to provide services to those experiencing homelessness in Sacramento County, as well as mitigating the impacts of homelessness on the community.

Human Assistance determines eligibility for financial assistance programs including California's Work Opportunity and Responsibilities to Kids (CalWORKs), CalFresh, Medical Assistance (Medi-Cal), County Medically Indigent Services, and General Assistance (G.A.). The Department also provides employment and veteran services programs.

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5810000	Child Support Services	\$48,961,825	\$48,961,825	\$—	337.0
001A	7800000	Child, Family and Adult Services	\$324,674,342	\$301,785,373	\$41,940,483	1,325.1
001A	7410000	Correctional Health Services	\$147,427,793	\$147,046,784	\$89,839,162	306.9
001A	7270000	Health - Medical Treatment Payments	\$783,432	\$783,432	\$—	—
001A	7200000	Health Services	\$971,584,985	\$899,628,111	\$15,308,860	1,260.0
001A	5820000	Homeless Services and Housing	\$68,883,294	\$60,787,221	\$25,508,590	29.0
001A	8100000	Human Assistance-Administration	\$378,438,436	\$373,601,574	\$5,335,129	2,056.0
001A	8700000	Human Assistance-Aid Payments	\$516,830,973	\$516,830,973	\$21,176,623	—
001A	7250000	IHSS Provider Payments	\$169,764,875	\$169,764,875	\$24,964,185	—
001A	7230000	Juvenile Medical Services	\$—	\$—	\$—	—
General Fund Total			\$2,627,349,955	\$2,519,190,168	\$224,073,032	5,314.0
001I	7290000	Mental Health Services Act	\$116,264,725	\$113,041,941	\$—	—
001R	7809900	Child, Family Adult-Restricted Revenues	\$12,885,314	\$10,885,314	\$—	—
001R	7208000	Health Svcs-Restricted Revenues	\$49,476,488	\$49,476,488	\$—	—
001R	5820800	HSH Restricted Revenues	\$2,388,582	\$2,388,582	\$—	—
001R	8100800	Human Assistance-Restricted Revenues	\$381,072	\$381,072	\$—	—
001U	7209000	Patient Care Revenue	\$359,639,881	\$359,639,881	\$—	—
010B	3350000	Environmental Management	\$29,928,243	\$25,083,910	\$—	116.0
010C	3351000	EMD Special Program Funds	\$441,000	\$441,000	\$—	—
013A	7210000	First 5 Sacramento Commission	\$2,715,222	\$2,715,222	\$—	14.0
Non-General Fund Total			\$574,120,527	\$564,053,410	\$—	130.0
Grand Total			\$3,201,470,482	\$3,083,243,578	\$224,073,032	5,444.0

Child Support Services

Budget Unit Functions & Responsibilities

The Department of **Child Support Services** provides child support establishment and enforcement services for children and families in Sacramento County. Activities performed by the Department include establishing parentage, establishing and enforcing court orders for medical coverage and monetary child support, locating parents, determining the income and assets of non-custodial parents, and initiating administrative, civil, and criminal legal actions needed to enforce court orders. The Department is primarily funded through a revenue allocation of 34% state share and 66% Federal Financial Participation (FFP) match.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Child Support Services	\$47,453,271	\$48,011,653	\$48,961,825	\$950,172	2.0%
Gross Expenditures/Appropriations	\$47,453,271	\$48,011,653	\$48,961,825	\$950,172	2.0%
Total Expenditures/Appropriations	\$47,453,271	\$48,011,653	\$48,961,825	\$950,172	2.0%
Revenue	\$47,453,271	\$48,011,653	\$48,961,825	\$950,172	2.0%
Total Revenue	\$47,453,271	\$48,011,653	\$48,961,825	\$950,172	2.0%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	342.0	344.0	337.0	(7.0)	(2.0)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$38,563,225	\$38,794,858	\$39,059,975	\$265,117	0.7%
Services & Supplies	\$6,921,842	\$7,087,826	\$7,589,848	\$502,022	7.1%
Other Charges	\$246,363	\$246,363	\$390,120	\$143,757	58.4%
Intrafund Charges	\$1,721,841	\$1,882,606	\$1,921,882	\$39,276	2.1%
Gross Expenditures/Appropriations	\$47,453,271	\$48,011,653	\$48,961,825	\$950,172	2.0%
Total Expenditures/Appropriations	\$47,453,271	\$48,011,653	\$48,961,825	\$950,172	2.0%
Revenue from Use Of Money & Property	\$367,594	\$515,378	\$217,578	\$(297,800)	(57.8)%
Intergovernmental Revenues	\$47,061,760	\$47,292,711	\$47,650,758	\$358,047	0.8%
Residual Equity Transfer In	\$23,917	\$203,564	\$1,093,489	\$889,925	437.2%
Revenue	\$47,453,271	\$48,011,653	\$48,961,825	\$950,172	2.0%
Total Revenue	\$47,453,271	\$48,011,653	\$48,961,825	\$950,172	2.0%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	342.0	344.0	337.0	(7.0)	(2.0)%

Summary of Approved Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Child Support Services	(568,605)	—	—	(568,605)	(5.0)

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCSS - Delete 5.0 FTE CSO II					
	(468,277)	—	—	(468,277)	(5.0)

Categorical reduction of 5.0 FTE (vacant) Child Support Officer II's due to frozen State funding at FY2024-25 levels. On January 10, 2025, Governor Gavin Newsom released the proposed State budget for FY2025-26. The proposed budget contained no increases in funding for Child Support Services. This flatlining of the budget, in conjunction with increased year-over-year costs, has necessitated budget cuts and organizational adjustments for the department. These cuts may lead to delays in collecting and distributing child support payments for the case participants and will have a negative impact on the families that the department serves. Additionally, these cuts will affect the Primary Goals and metrics by which the department is measured by State and Federal Child Support Standards and may influence future budget allocations.

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCSS - Reallocate 1.0 FTE CSO II to OA Lv II					
	(50,897)	—	—	(50,897)	—
Categorical reduction reallocating 1.0 FTE (vacant) Child Support Officer II to 1.0 FTE Office Assistant II. On January 10, 2025, Governor Gavin Newsom released the proposed State budget for FY2025-26. The proposed budget contained no increases in funding for Child Support Services. This flatlining of the budget, in conjunction with increased year-over-year costs, has necessitated budget cuts and organizational adjustments for the department. These cuts may lead to delays in collecting and distributing child support payments for the case participants and will have a negative impact on the families that the department serves. The converted Office Assistant LV. II will be added to the Establishment Reception Team to increase efficiency of the department's reception and call center functions.					
DCSS - Reallocate 1.0 FTE SCSO to 1.0 FTE CSO III					
	(49,431)	—	—	(49,431)	—
Categorical reduction reallocating 1.0 FTE (vacant) Supervising Child Support Officer (SCSO) to 1.0 FTE Child Support Officer III (CSO III) due to frozen State funding at FY2024-25 levels. On January 10, 2025, Governor Gavin Newsom released the proposed State budget for FY2025-26. The proposed budget contained no increases in funding for Child Support Services. This flatlining of the budget, in conjunction with increased year-over-year costs, has necessitated budget cuts and organizational adjustments for the department. The merging of the Staff Development Team with the Community Engagement and Resolutions Team under one supervisor will result in more complex duties for the supervisor. Converting and assigning the CSO III to the combined team will help to alleviate the less complex duties, leaving more time for the supervisor to deal with the more complicated duties.					

Child, Family and Adult Services

Budget Unit Functions & Responsibilities

The Department of **Child, Family and Adult Services** (DCFAS) provides services and supports to promote the safety, health and well-being of children, families, dependent adults and older adults through the following programs:

- Quality Management and Administrative Services
- Child Protective Services
- Senior and Adult Services
- In-Home Supportive Services (IHSS) Public Authority

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Child Protective Services	\$200,521,772	\$214,877,946	\$202,479,395	\$(12,398,551)	(5.8)%
In-Home Supportive Services Public Authority	\$3,324,373	\$3,244,166	\$4,097,831	\$853,665	26.3%
Quality Management and Administrative Services	\$31,512,947	\$30,030,712	\$35,301,782	\$5,271,070	17.6%
Senior and Adult Services	\$75,649,625	\$82,618,998	\$82,795,334	\$176,336	0.2%
Gross Expenditures/Appropriations	\$311,008,717	\$330,771,822	\$324,674,342	\$(6,097,480)	(1.8)%
Total Intrafund Reimbursements	\$(19,283,715)	\$(21,264,823)	\$(22,888,969)	\$(1,624,146)	7.6%
Total Expenditures/Appropriations	\$291,725,003	\$309,506,999	\$301,785,373	\$(7,721,626)	(2.5)%
Revenue	\$139,096,623	\$152,578,318	\$148,453,865	\$(4,124,453)	(2.7)%
Total Interfund Reimbursements	\$113,645,320	\$117,432,455	\$111,391,025	\$(6,041,430)	(5.1)%
Total Revenue	\$252,741,943	\$270,010,773	\$259,844,890	\$(10,165,883)	(3.8)%
Net Cost	\$38,983,060	\$39,496,226	\$41,940,483	\$2,444,257	6.2%
Positions	1,325.6	1,326.8	1,325.1	(1.7)	(0.1)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$181,245,220	\$179,919,533	\$182,509,283	\$2,589,750	1.4%
Services & Supplies	\$38,322,175	\$40,258,932	\$41,183,955	\$925,023	2.3%
Other Charges	\$45,015,496	\$59,516,186	\$49,377,047	\$(10,139,139)	(17.0)%
Computer Software	\$150,000	\$—	\$—	\$—	—%
Interfund Charges	\$4,537,800	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Intrafund Charges	\$41,738,026	\$44,477,171	\$46,604,057	\$2,126,886	4.8%
Gross Expenditures/Appropriations	\$311,008,717	\$330,771,822	\$324,674,342	\$(6,097,480)	(1.8)%
Other Intrafund Reimbursements	\$(5,701,506)	\$(7,109,207)	\$(6,537,843)	\$571,364	(8.0)%
Intrafund Reimbursements within Department	\$(13,582,209)	\$(14,155,616)	\$(16,351,126)	\$(2,195,510)	15.5%
Total Intrafund Reimbursements	\$(19,283,715)	\$(21,264,823)	\$(22,888,969)	\$(1,624,146)	7.6%
Total Expenditures/Appropriations	\$291,725,003	\$309,506,999	\$301,785,373	\$(7,721,626)	(2.5)%
Revenue from Use Of Money & Property	\$12,344	\$50,000	\$20,000	\$(30,000)	(60.0)%
Intergovernmental Revenues	\$137,734,365	\$151,794,318	\$146,949,865	\$(4,844,453)	(3.2)%
Charges for Services	\$1,243,105	\$640,000	\$1,390,000	\$750,000	117.2%
Miscellaneous Revenues	\$106,808	\$94,000	\$94,000	\$—	—%
Revenue	\$139,096,623	\$152,578,318	\$148,453,865	\$(4,124,453)	(2.7)%
Other Interfund Reimbursements	\$8,624,488	\$12,411,623	\$9,561,191	\$(2,850,432)	(23.0)%
Semi-Discretionary Reimbursements	\$105,020,832	\$105,020,832	\$101,829,834	\$(3,190,998)	(3.0)%
Total Interfund Reimbursements	\$113,645,320	\$117,432,455	\$111,391,025	\$(6,041,430)	(5.1)%
Total Revenue	\$252,741,943	\$270,010,773	\$259,844,890	\$(10,165,883)	(3.8)%
Net Cost	\$38,983,060	\$39,496,226	\$41,940,483	\$2,444,257	6.2%
Positions	1,325.6	1,326.8	1,325.1	(1.7)	(0.1)%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
In-Home Supportive Services Public Authority	302,348	—	302,348	—	1.0

Summary of Approved Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Child Protective Services	(255,399)	—	—	(255,399)	—

Child Protective Services

Program Overview

Child Protective Services (CPS) investigates allegations of child abuse and neglect and provides services and supports to strengthen families, promote child well-being and keep children and families together when safe to do so. CPS programs and services are for newborns to young adults up to age 21, and can be voluntary or court mandated. CPS provides services to promote family stabilization and permanency, including family reunification, adoption and legal guardianship. The division also recruits and trains resource families who provide loving and stable homes for foster children.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$104,196,006	\$105,072,412	\$103,513,059	\$(1,559,353)	(1.5)%
Services & Supplies	\$21,492,132	\$22,866,095	\$22,361,319	\$(504,776)	(2.2)%
Other Charges	\$36,327,576	\$45,552,991	\$37,382,338	\$(8,170,653)	(17.9)%
Computer Software	\$150,000	\$—	\$—	\$—	—%
Interfund Charges	\$4,537,800	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Intrafund Charges	\$33,818,258	\$34,786,448	\$34,222,679	\$(563,769)	(1.6)%
Gross Expenditures/Appropriations	\$200,521,772	\$214,877,946	\$202,479,395	\$(12,398,551)	(5.8)%
Other Intrafund Reimbursements	\$(5,230,597)	\$(6,600,000)	\$(6,000,000)	\$600,000	(9.1)%
Total Intrafund Reimbursements	\$(5,230,597)	\$(6,600,000)	\$(6,000,000)	\$600,000	(9.1)%
Total Expenditures/Appropriations	\$195,291,176	\$208,277,946	\$196,479,395	\$(11,798,551)	(5.7)%
Revenue from Use Of Money & Property	\$1	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$71,503,360	\$83,031,595	\$74,526,827	\$(8,504,768)	(10.2)%
Miscellaneous Revenues	\$28,396	\$—	\$—	\$—	—%
Revenue	\$71,531,757	\$83,031,595	\$74,526,827	\$(8,504,768)	(10.2)%
Other Interfund Reimbursements	\$7,911,590	\$11,509,199	\$9,000,000	\$(2,509,199)	(21.8)%
Semi-Discretionary Reimbursements	\$82,559,061	\$80,293,705	\$80,340,686	\$46,981	0.1%
Total Interfund Reimbursements	\$90,470,651	\$91,802,904	\$89,340,686	\$(2,462,218)	(2.7)%
Total Revenue	\$162,002,409	\$174,834,499	\$163,867,513	\$(10,966,986)	(6.3)%
Net Cost	\$33,288,767	\$33,443,447	\$32,611,882	\$(831,565)	(2.5)%
Positions	738.6	756.8	737.1	(19.7)	(2.6)%

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCFAS - Reduce Contracted Services - Child Abuse Prevention Council					
	(134,000)	—	—	(134,000)	—
Eliminate Child Abuse Reporter Training contract with the Child Abuse Prevention Council (CAPC) of Sacramento, which CAPC is mandated to provide per California Penal Code (PC) Section 11165.7. In the past, DCFAS provided additional funding support to CAPC for Mandated Child Abuse Reporting Training (MCART) and Shaken Baby Syndrome (SBS) training. While training requirements would remain in effect per mandate, the agency may need to identify other options to fulfill them. The reduction of this contract may shift how mandated reporter training is delivered across the County. DCFAS will continue to support collaboration between public agencies and community-based organizations to mitigate gaps and maintain compliance with the State training mandates.					
DCFAS - Reduce SCOE Contracted Services - CPS (June BOS Change)					
	(121,399)	—	—	(121,399)	—
The Recommended Budget reflected elimination of the contract with Sacramento County Office of Education (SCOE) which funded 2.5 FTE Instructional Case Managers (ICMs) in the Child Protective Services (CPS) program, who assist in addressing the educational needs of dependent children and youth, working in coordination with DCFAS staff across multiple program locations, including Sacramento Welcome Homes. Elimination of the contract shifts the tasks performed by contracted ICMs to existing staff, which would require adjustments to DCFAS internal processes or timelines. Additionally, some ICM-related functions may be eligible for support through alternative funding sources, such as the McKinney-Vento Homeless Assistance Act. Also, Local Education Agencies may be positioned to absorb or support some of the functions through existing Title I or State grant programs focused on foster youth and high-needs student populations. While the elimination of this contract might reduce specialized educational support capacity, strategic planning and partnerships would help minimize disruption and identify alternative resources to meet core compliance and service expectations.					
During the Recommended Budget Hearings on June 4, 2025, the Board of Supervisors approved partial one-time restoration of the SCOE contract in the amount of \$121,399 funded by the General Fund. The remaining amount of \$121,399 was approved by the Board of Supervisors for reduction as reflected above.					

In-Home Supportive Services Public Authority

Program Overview

In-Home Supportive Services Public Authority (IHSS) provides staff and allocated costs for the In-Home Supportive Services Public Authority program.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,601,938	\$2,738,860	\$3,040,663	\$301,803	11.0%
Services & Supplies	\$419,053	\$228,860	\$725,223	\$496,363	216.9%
Other Charges	\$196	\$—	\$—	\$—	—%
Intrafund Charges	\$303,186	\$276,446	\$331,945	\$55,499	20.1%
Gross Expenditures/Appropriations	\$3,324,373	\$3,244,166	\$4,097,831	\$853,665	26.3%
Total Expenditures/Appropriations	\$3,324,373	\$3,244,166	\$4,097,831	\$853,665	26.3%
Intergovernmental Revenues	\$3,323,840	\$3,244,166	\$4,097,831	\$853,665	26.3%
Miscellaneous Revenues	\$533	\$—	\$—	\$—	—%
Revenue	\$3,324,373	\$3,244,166	\$4,097,831	\$853,665	26.3%
Total Revenue	\$3,324,373	\$3,244,166	\$4,097,831	\$853,665	26.3%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	25.0	24.0	26.0	2.0	8.3%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCFAS - Add 1.0 FTE Human Services Supervisor - IHSS Public Authority					
	129,384	—	129,384	—	1.0
Add 1.0 FTE Human Services (HS) Supervisor for the In Home Supportive Services (IHSS) Public Authority (PA) program fully funded by the State and Federal revenues. This position will provide essential oversight, ensure regulatory compliance, and enhance service delivery within the IHSS Public Authority. Without this role, the program risks inefficiencies, delays in provider matching, and challenges in maintaining service quality.					
DCFAS - Add funding for 1.0 FTE DTECH Embedded Staff					
	172,964	—	172,964	—	—
Add \$172,964 for funding the Department of Technology (DTECH) reimbursement for an additional 1.0 FTE Information Technology (IT) Applications Analyst II, who will provide support for the increasing IT solutions demand. The position is necessary to expedite project development, support ongoing system enhancements, and meet the department's IT modernization goals. This request fully funded by State and Federal revenues and Public Authority reimbursements; however, it is contingent upon approval of a linked growth request in the DTECH (BU 7600000) Budget.					

Quality Management and Administrative Services

Program Overview

Quality Management and Administrative Services (QMAS) provides central support and technical assistance for all programs within the department. Quality Management (QM) includes Continuous Quality Improvement (CQI), quality assurance reviews, hiring, training and workforce development, policies and procedures, data and analytics, Public Records Act (PRA) requests, and more. Administrative Services (AS) includes Budget, Contract, Fiscal, Procurement, Asset and Facility Management, Volunteer/Intern, and Quality Assurance.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$21,752,754	\$18,069,206	\$21,372,780	\$3,303,574	18.3%
Services & Supplies	\$4,916,422	\$4,310,873	\$5,069,839	\$758,966	17.6%
Other Charges	\$2,944,653	\$3,221,633	\$3,099,746	\$(121,887)	(3.8)%
Intrafund Charges	\$1,899,118	\$4,429,000	\$5,759,417	\$1,330,417	30.0%
Gross Expenditures/Appropriations	\$31,512,947	\$30,030,712	\$35,301,782	\$5,271,070	17.6%
Other Intrafund Reimbursements	\$(25,000)	\$(50,000)	\$(50,000)	\$—	—%
Intrafund Reimbursements within Department	\$(13,582,209)	\$(14,155,616)	\$(16,351,126)	\$(2,195,510)	15.5%
Total Intrafund Reimbursements	\$(13,607,209)	\$(14,205,616)	\$(16,401,126)	\$(2,195,510)	15.5%
Total Expenditures/Appropriations	\$17,905,738	\$15,825,096	\$18,900,656	\$3,075,560	19.4%
Intergovernmental Revenues	\$8,297,784	\$7,421,263	\$8,967,495	\$1,546,232	20.8%
Revenue	\$8,297,784	\$7,421,263	\$8,967,495	\$1,546,232	20.8%
Other Interfund Reimbursements	\$712,898	\$902,424	\$561,191	\$(341,233)	(37.8)%
Semi-Discretionary Reimbursements	\$5,913,118	\$4,693,315	\$5,823,100	\$1,129,785	24.1%
Total Interfund Reimbursements	\$6,626,016	\$5,595,739	\$6,384,291	\$788,552	14.1%
Total Revenue	\$14,923,800	\$13,017,002	\$15,351,786	\$2,334,784	17.9%
Net Cost	\$2,981,938	\$2,808,094	\$3,548,870	\$740,776	26.4%
Positions	138.0	121.0	138.0	17.0	14.0%

Senior and Adult Services

Program Overview

Senior and Adult Services operates Adult Protective Services, In-Home Supportive Services, Public Administrator/Public Guardian/Conservator's Office and Senior Volunteer Services. The Adult Protective Services investigates allegations of abuse and neglect of older (60+) and dependent adults (18-59), and when possible, provides linkages to housing, health care and other needed supports. In-Home Supportive Services (IHSS) provides administrative and social work services to low-income aged, blind and disabled persons who need assistance to perform activities of daily living which allow them to remain safely in their own homes. The Public Administrator is responsible for the estates of deceased Sacramento County residents who do not have a will or anyone to manage their estate. The Public Guardian/Conservator manages the personal and financial affairs of individuals with mental disabilities, consents to health/mental health care of conservatees, and serves individuals with physical disabilities who are unable to provide for their own well-being. Senior Volunteer Services recruits retired and senior volunteers to tutor children, visit isolated seniors, and volunteer at local community based organizations.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$52,694,522	\$54,039,055	\$54,582,781	\$543,726	1.0%
Services & Supplies	\$11,494,567	\$12,853,104	\$13,027,574	\$174,470	1.4%
Other Charges	\$5,743,071	\$10,741,562	\$8,894,963	\$(1,846,599)	(17.2)%
Intrafund Charges	\$5,717,464	\$4,985,277	\$6,290,016	\$1,304,739	26.2%
Gross Expenditures/Appropriations	\$75,649,625	\$82,618,998	\$82,795,334	\$176,336	0.2%
Other Intrafund Reimbursements	\$(445,909)	\$(459,207)	\$(487,843)	\$(28,636)	6.2%
Total Intrafund Reimbursements	\$(445,909)	\$(459,207)	\$(487,843)	\$(28,636)	6.2%
Total Expenditures/Appropriations	\$75,203,716	\$82,159,791	\$82,307,491	\$147,700	0.2%
Revenue from Use Of Money & Property	\$12,343	\$50,000	\$20,000	\$(30,000)	(60.0)%
Intergovernmental Revenues	\$54,609,380	\$58,097,294	\$59,357,712	\$1,260,418	2.2%
Charges for Services	\$1,243,105	\$640,000	\$1,390,000	\$750,000	117.2%
Miscellaneous Revenues	\$77,879	\$94,000	\$94,000	\$—	—%
Revenue	\$55,942,708	\$58,881,294	\$60,861,712	\$1,980,418	3.4%
Semi-Discretionary Reimbursements	\$16,548,653	\$20,033,812	\$15,666,048	\$(4,367,764)	(21.8)%
Total Interfund Reimbursements	\$16,548,653	\$20,033,812	\$15,666,048	\$(4,367,764)	(21.8)%
Total Revenue	\$72,491,361	\$78,915,106	\$76,527,760	\$(2,387,346)	(3.0)%
Net Cost	\$2,712,356	\$3,244,685	\$5,779,731	\$2,535,046	78.1%
Positions	424.0	425.0	424.0	(1.0)	(0.2)%

Child, Family Adult-Restricted Revenues

Budget Unit Functions & Responsibilities

The **Child, Family, Adult – Restricted Revenues** budget unit includes funding for the Children’s Trust Fund (CTF) and Wraparound services. The CTF program was established by the Sacramento County Board of Supervisors on February 1, 1983. The result of 1982 State legislation, the CTF receives \$4.00 from the cost of certified copies of birth certificates, to help fund child abuse and neglect prevention and intervention programs in Sacramento County. The Wraparound Program was originally administered through the Department of Human Assistance and was moved to the DCFAS Restricted Revenues Budget unit in FY 2022-23, in order to comply with updated instructions from the California Department of Social Services for administering the Wraparound Program.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Children's Trust Fund	\$542,398	\$1,313,127	\$1,163,328	\$(149,799)	(11.4)%
Wraparound Restricted Fund	\$9,830,712	\$16,366,540	\$11,721,986	\$(4,644,554)	(28.4)%
Gross Expenditures/Appropriations	\$10,373,110	\$17,679,667	\$12,885,314	\$(4,794,353)	(27.1)%
Total Intrafund Reimbursements	\$(1,919,121)	\$(2,000,000)	\$(2,000,000)	\$—	—%
Total Expenditures/Appropriations	\$8,453,988	\$15,679,667	\$10,885,314	\$(4,794,353)	(30.6)%
Total Financing Uses	\$8,453,988	\$15,679,667	\$10,885,314	\$(4,794,353)	(30.6)%
Revenue	\$721,836	\$665,000	\$665,000	\$—	—%
Total Interfund Reimbursements	\$4,537,800	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Total Revenue	\$5,259,636	\$7,265,000	\$5,665,000	\$(1,600,000)	(22.0)%
Total Use of Fund Balance	\$8,414,667	\$8,414,667	\$5,220,314	\$(3,194,353)	(38.0)%
Total Financing Sources	\$13,674,303	\$15,679,667	\$10,885,314	\$(4,794,353)	(30.6)%
Net Cost	\$(5,220,314)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$8,453,988	\$12,241,623	\$9,561,191	\$(2,680,432)	(21.9)%
Intrafund Charges	\$1,919,121	\$2,000,000	\$2,000,000	\$—	—%
Appropriation for Contingencies	\$—	\$3,438,044	\$1,324,123	\$(2,113,921)	(61.5)%
Gross Expenditures/Appropriations	\$10,373,110	\$17,679,667	\$12,885,314	\$(4,794,353)	(27.1)%
Intrafund Reimbursements within Department	\$(1,919,121)	\$(2,000,000)	\$(2,000,000)	\$—	—%
Total Intrafund Reimbursements	\$(1,919,121)	\$(2,000,000)	\$(2,000,000)	\$—	—%
Total Expenditures/Appropriations	\$8,453,988	\$15,679,667	\$10,885,314	\$(4,794,353)	(30.6)%
Total Financing Uses	\$8,453,988	\$15,679,667	\$10,885,314	\$(4,794,353)	(30.6)%
Revenue from Use Of Money & Property	\$371,137	\$300,000	\$300,000	\$—	—%
Intergovernmental Revenues	\$—	\$30,000	\$30,000	\$—	—%
Charges for Services	\$350,699	\$335,000	\$335,000	\$—	—%
Revenue	\$721,836	\$665,000	\$665,000	\$—	—%
Other Interfund Reimbursements	\$4,537,800	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Total Interfund Reimbursements	\$4,537,800	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Total Revenue	\$5,259,636	\$7,265,000	\$5,665,000	\$(1,600,000)	(22.0)%
Fund Balance	\$8,414,667	\$8,414,667	\$5,220,314	\$(3,194,353)	(38.0)%
Total Use of Fund Balance	\$8,414,667	\$8,414,667	\$5,220,314	\$(3,194,353)	(38.0)%
Total Financing Sources	\$13,674,303	\$15,679,667	\$10,885,314	\$(4,794,353)	(30.6)%
Net Cost	\$(5,220,314)	\$—	\$—	\$—	—%

Children's Trust Fund

Program Overview

The **Children's Trust Fund (CTF)** was created by California State legislation (Assembly Bill 2994), enacted in 1983, to provide funding for child abuse and neglect prevention and intervention programs and services. Funding for the CTF is derived primarily from a portion of the fees charged for certified copies of birth certificates in the county and the California Kids' Plates program. The Board of Supervisors appointed the Children's Coalition as the Board responsible for administering the CTF, conducting its competitive bid selection processes, and recommending awards for grants funded by the CTF. DCFAS serves as the fiscal agent for the Children's Coalition.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$542,398	\$588,178	\$561,191	\$(26,987)	(4.6)%
Appropriation for Contingencies	\$—	\$724,949	\$602,137	\$(122,812)	(16.9)%
Gross Expenditures/Appropriations	\$542,398	\$1,313,127	\$1,163,328	\$(149,799)	(11.4)%
Total Expenditures/Appropriations	\$542,398	\$1,313,127	\$1,163,328	\$(149,799)	(11.4)%
Total Financing Uses	\$542,398	\$1,313,127	\$1,163,328	\$(149,799)	(11.4)%
Revenue from Use Of Money & Property	\$41,900	\$50,000	\$50,000	\$—	—%
Intergovernmental Revenues	\$—	\$30,000	\$30,000	\$—	—%
Charges for Services	\$350,699	\$335,000	\$335,000	\$—	—%
Revenue	\$392,599	\$415,000	\$415,000	\$—	—%
Total Revenue	\$392,599	\$415,000	\$415,000	\$—	—%
Fund Balance	\$898,127	\$898,127	\$748,328	\$(149,799)	(16.7)%
Total Use of Fund Balance	\$898,127	\$898,127	\$748,328	\$(149,799)	(16.7)%
Total Financing Sources	\$1,290,726	\$1,313,127	\$1,163,328	\$(149,799)	(11.4)%
Net Cost	\$(748,328)	\$—	\$—	\$—	—%

Wraparound Restricted Fund

Program Overview

The **Wraparound Program** was established by Senate Bill 163 in 1997, as an alternative to placing children in high-level group home care by providing intensive services to children and families with complex needs using a team-based approach. Wraparound funds can be used flexibly to pay for services, care and supervision, or both. Any unspent Wraparound funds not used for a specific child's placement and/or services costs must be put into a County Wraparound Trust Fund (Wraparound Restricted Fund) to be reinvested to serve other youth and their families involved in the child welfare system.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$7,911,590	\$11,653,445	\$9,000,000	\$(2,653,445)	(22.8)%
Intrafund Charges	\$1,919,121	\$2,000,000	\$2,000,000	\$—	—%
Appropriation for Contingencies	\$—	\$2,713,095	\$721,986	\$(1,991,109)	(73.4)%
Gross Expenditures/Appropriations	\$9,830,712	\$16,366,540	\$11,721,986	\$(4,644,554)	(28.4)%
Intrafund Reimbursements within Department	\$(1,919,121)	\$(2,000,000)	\$(2,000,000)	\$—	—%
Total Intrafund Reimbursements	\$(1,919,121)	\$(2,000,000)	\$(2,000,000)	\$—	—%
Total Expenditures/Appropriations	\$7,911,590	\$14,366,540	\$9,721,986	\$(4,644,554)	(32.3)%
Total Financing Uses	\$7,911,590	\$14,366,540	\$9,721,986	\$(4,644,554)	(32.3)%
Revenue from Use Of Money & Property	\$329,237	\$250,000	\$250,000	\$—	—%
Revenue	\$329,237	\$250,000	\$250,000	\$—	—%
Other Interfund Reimbursements	\$4,537,800	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Total Interfund Reimbursements	\$4,537,800	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Total Revenue	\$4,867,037	\$6,850,000	\$5,250,000	\$(1,600,000)	(23.4)%
Fund Balance	\$7,516,540	\$7,516,540	\$4,471,986	\$(3,044,554)	(40.5)%
Total Use of Fund Balance	\$7,516,540	\$7,516,540	\$4,471,986	\$(3,044,554)	(40.5)%
Total Financing Sources	\$12,383,577	\$14,366,540	\$9,721,986	\$(4,644,554)	(32.3)%
Net Cost	\$(4,471,987)	\$—	\$—	\$—	—%

IHSS Provider Payments

Budget Unit Functions & Responsibilities

The **In-Home Supportive Services (IHSS) Provider Payments** program provides funding for the payment of wages and benefits of IHSS providers that provide in-home care to dependent and elderly adults. The Program is administered and managed by the Department of Child, Family and Adult Services (DCFAS).

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
In-Home Supportive Services Provider Payments	\$157,445,172	\$154,654,090	\$169,764,875	\$15,110,785	9.8%
Gross Expenditures/Appropriations	\$157,445,172	\$154,654,090	\$169,764,875	\$15,110,785	9.8%
Total Expenditures/Appropriations	\$157,445,172	\$154,654,090	\$169,764,875	\$15,110,785	9.8%
Revenue	\$47,243,098	\$46,000,000	\$55,200,000	\$9,200,000	20.0%
Total Interfund Reimbursements	\$99,624,040	\$99,624,040	\$89,600,690	\$(10,023,350)	(10.1)%
Total Revenue	\$146,867,138	\$145,624,040	\$144,800,690	\$(823,350)	(0.6)%
Net Cost	\$10,578,034	\$9,030,050	\$24,964,185	\$15,934,135	176.5%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$157,445,172	\$154,654,090	\$169,764,875	\$15,110,785	9.8%
Gross Expenditures/Appropriations	\$157,445,172	\$154,654,090	\$169,764,875	\$15,110,785	9.8%
Total Expenditures/Appropriations	\$157,445,172	\$154,654,090	\$169,764,875	\$15,110,785	9.8%
Intergovernmental Revenues	\$47,243,098	\$46,000,000	\$55,200,000	\$9,200,000	20.0%
Revenue	\$47,243,098	\$46,000,000	\$55,200,000	\$9,200,000	20.0%
Semi-Discretionary Reimbursements	\$99,624,040	\$99,624,040	\$89,600,690	\$(10,023,350)	(10.1)%
Total Interfund Reimbursements	\$99,624,040	\$99,624,040	\$89,600,690	\$(10,023,350)	(10.1)%
Total Revenue	\$146,867,138	\$145,624,040	\$144,800,690	\$(823,350)	(0.6)%
Net Cost	\$10,578,034	\$9,030,050	\$24,964,185	\$15,934,135	176.5%

Environmental Management

Budget Unit Functions & Responsibilities

Environmental Management Department (EMD) provides mandated regulatory services that protect public health and the environment. EMD encompasses over 32 distinct programs designed to provide public protection from unsafe water, food and hazardous materials, as well as solid and liquid waste, hazardous and medical wastes, and proper disposition of medical waste and recyclable materials. EMD receives no General Fund allocation; it is funded through user fees, revenue from contracts, and other outside revenue sources. EMD includes the following programs:

- Administration
- Environmental Compliance
- Environmental Health

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Administration	\$2,897,564	\$2,936,100	\$2,962,333	\$26,233	0.9%
Environmental Compliance	\$14,151,436	\$14,584,675	\$14,239,146	\$(345,529)	(2.4)%
Environmental Health	\$11,986,506	\$12,387,563	\$12,726,764	\$339,201	2.7%
Gross Expenditures/Appropriations	\$29,035,506	\$29,908,338	\$29,928,243	\$19,905	0.1%
Total Intrafund Reimbursements	\$(5,175,835)	\$(5,417,600)	\$(4,844,333)	\$573,267	(10.6)%
Total Expenditures/Appropriations	\$23,859,672	\$24,490,738	\$25,083,910	\$593,172	2.4%
Provision for Reserves	\$2,411,099	\$2,411,099	\$1,992,548	\$(418,551)	(17.4)%
Total Financing Uses	\$26,270,771	\$26,901,837	\$27,076,458	\$174,621	0.6%
Revenue	\$24,790,376	\$21,543,545	\$22,292,688	\$749,143	3.5%
Total Interfund Reimbursements	\$647,837	\$971,028	\$892,798	\$(78,230)	(8.1)%
Total Revenue	\$25,438,212	\$22,514,573	\$23,185,486	\$670,913	3.0%
Total Use of Fund Balance	\$4,437,564	\$4,387,264	\$3,890,972	\$(496,292)	(11.3)%
Total Financing Sources	\$29,875,776	\$26,901,837	\$27,076,458	\$174,621	0.6%
Net Cost	\$(3,605,006)	\$—	\$—	\$—	—%
Positions	116.0	117.0	116.0	(1.0)	(0.9)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$18,753,615	\$18,653,914	\$19,105,730	\$451,816	2.4%
Services & Supplies	\$5,048,304	\$5,779,072	\$5,837,336	\$58,264	1.0%
Other Charges	\$57,752	\$57,752	\$140,844	\$83,092	143.9%
Intrafund Charges	\$5,175,835	\$5,417,600	\$4,844,333	\$(573,267)	(10.6)%
Gross Expenditures/Appropriations	\$29,035,506	\$29,908,338	\$29,928,243	\$19,905	0.1%
Other Intrafund Reimbursements	\$(2,876,333)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(2,299,502)	\$(5,417,600)	\$(4,844,333)	\$573,267	(10.6)%
Total Intrafund Reimbursements	\$(5,175,835)	\$(5,417,600)	\$(4,844,333)	\$573,267	(10.6)%
Total Expenditures/Appropriations	\$23,859,672	\$24,490,738	\$25,083,910	\$593,172	2.4%
Provision for Reserves	\$2,411,099	\$2,411,099	\$1,992,548	\$(418,551)	(17.4)%
Total Financing Uses	\$26,270,771	\$26,901,837	\$27,076,458	\$174,621	0.6%
Licenses, Permits & Franchises	\$20,504,590	\$17,927,150	\$18,942,248	\$1,015,098	5.7%
Revenue from Use Of Money & Property	\$478,359	\$140,000	\$140,000	\$—	—%
Intergovernmental Revenues	\$1,841,141	\$1,720,995	\$1,675,940	\$(45,055)	(2.6)%
Charges for Services	\$966,786	\$775,000	\$761,000	\$(14,000)	(1.8)%
Miscellaneous Revenues	\$999,499	\$980,400	\$773,500	\$(206,900)	(21.1)%
Revenue	\$24,790,376	\$21,543,545	\$22,292,688	\$749,143	3.5%
Other Interfund Reimbursements	\$647,837	\$971,028	\$892,798	\$(78,230)	(8.1)%
Total Interfund Reimbursements	\$647,837	\$971,028	\$892,798	\$(78,230)	(8.1)%
Total Revenue	\$25,438,212	\$22,514,573	\$23,185,486	\$670,913	3.0%
Reserve Release	\$80,077	\$29,777	\$285,966	\$256,189	860.4%
Fund Balance	\$4,357,487	\$4,357,487	\$3,605,006	\$(752,481)	(17.3)%
Total Use of Fund Balance	\$4,437,564	\$4,387,264	\$3,890,972	\$(496,292)	(11.3)%
Total Financing Sources	\$29,875,776	\$26,901,837	\$27,076,458	\$174,621	0.6%
Net Cost	\$(3,605,006)	\$—	\$—	\$—	—%
Positions	116.0	117.0	116.0	(1.0)	(0.9)%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Environmental Compliance	65,768	—	65,768	—	—

Administration

Program Overview

Administration provides administrative support for the programs within Environmental Health and Environmental Compliance.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,203,084	\$2,261,718	\$2,291,214	\$29,496	1.3%
Services & Supplies	\$648,887	\$667,472	\$654,121	\$(13,351)	(2.0)%
Other Charges	\$6,910	\$6,910	\$16,998	\$10,088	146.0%
Intrafund Charges	\$38,682	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$2,897,564	\$2,936,100	\$2,962,333	\$26,233	0.9%
Other Intrafund Reimbursements	\$(2,876,333)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(20,909)	\$(2,884,100)	\$(2,956,333)	\$(72,233)	2.5%
Total Intrafund Reimbursements	\$(2,897,242)	\$(2,884,100)	\$(2,956,333)	\$(72,233)	2.5%
Total Expenditures/Appropriations	\$322	\$52,000	\$6,000	\$(46,000)	(88.5)%
Provision for Reserves	\$—	\$—	\$21,831	\$21,831	—%
Total Financing Uses	\$322	\$52,000	\$27,831	\$(24,169)	(46.5)%
Intergovernmental Revenues	\$8,643	\$6,000	\$6,000	\$—	—%
Charges for Services	\$75	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$2,436	\$—	\$—	\$—	—%
Other Financing Sources	\$0	\$—	\$—	\$—	—%
Revenue	\$11,154	\$6,000	\$6,000	\$—	—%
Total Revenue	\$11,154	\$6,000	\$6,000	\$—	—%
Reserve Release	\$29,777	\$29,777	\$—	\$(29,777)	(100.0)%
Fund Balance	\$16,223	\$16,223	\$21,831	\$5,608	34.6%
Total Use of Fund Balance	\$46,000	\$46,000	\$21,831	\$(24,169)	(52.5)%
Total Financing Sources	\$57,154	\$52,000	\$27,831	\$(24,169)	(46.5)%
Net Cost	\$(56,831)	\$—	\$—	\$—	—%
Positions	14.0	14.0	14.0	—	—%

Environmental Compliance

Program Overview

Environmental Compliance provides regulatory oversight for the implementation and enforcement of federal, state and local health and safety laws and regulations related to the management of hazardous materials; generation and proper disposition of solid and liquid waste; remediation of sites contaminated by underground petroleum product releases; maintenance of the small drinking water and cross connection protection systems; and storm water and surface water quality requirements.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$8,273,517	\$8,065,820	\$8,332,164	\$266,344	3.3%
Services & Supplies	\$2,531,932	\$3,093,625	\$3,089,090	\$(4,535)	(0.1)%
Other Charges	\$24,680	\$24,680	\$60,709	\$36,029	146.0%
Intrafund Charges	\$3,320,838	\$3,400,550	\$2,757,183	\$(643,367)	(18.9)%
Cost of Goods Sold	\$470	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$14,151,436	\$14,584,675	\$14,239,146	\$(345,529)	(2.4)%
Intrafund Reimbursements within Department	\$(1,996,216)	\$(2,075,000)	\$(1,430,000)	\$645,000	(31.1)%
Total Intrafund Reimbursements	\$(1,996,216)	\$(2,075,000)	\$(1,430,000)	\$645,000	(31.1)%
Total Expenditures/Appropriations	\$12,155,220	\$12,509,675	\$12,809,146	\$299,471	2.4%
Provision for Reserves	\$1,189,955	\$1,189,955	\$—	\$(1,189,955)	(100.0)%
Total Financing Uses	\$13,345,175	\$13,699,630	\$12,809,146	\$(890,484)	(6.5)%
Licenses, Permits & Franchises	\$8,908,044	\$8,062,150	\$8,958,700	\$896,550	11.1%
Revenue from Use Of Money & Property	\$180,532	\$60,000	\$60,000	\$—	—%
Intergovernmental Revenues	\$940,516	\$962,995	\$894,440	\$(68,555)	(7.1)%
Charges for Services	\$55,027	\$46,000	\$44,500	\$(1,500)	(3.3)%
Miscellaneous Revenues	\$844,827	\$945,400	\$728,500	\$(216,900)	(22.9)%
Revenue	\$10,928,945	\$10,076,545	\$10,686,140	\$609,595	6.0%
Other Interfund Reimbursements	\$633,114	\$906,028	\$827,798	\$(78,230)	(8.6)%
Total Interfund Reimbursements	\$633,114	\$906,028	\$827,798	\$(78,230)	(8.6)%
Total Revenue	\$11,562,060	\$10,982,573	\$11,513,938	\$531,365	4.8%
Reserve Release	\$50,300	\$—	\$285,966	\$285,966	—%
Fund Balance	\$2,717,057	\$2,717,057	\$1,009,242	\$(1,707,815)	(62.9)%
Total Use of Fund Balance	\$2,767,357	\$2,717,057	\$1,295,208	\$(1,421,849)	(52.3)%
Total Financing Sources	\$14,329,417	\$13,699,630	\$12,809,146	\$(890,484)	(6.5)%
Net Cost	\$(984,242)	\$—	\$—	\$—	—%
Positions	50.0	50.0	50.0	—	—%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
EMD - Funding for Education & Outreach - Environmental Compliance					
	30,000	—	30,000	—	—
Add \$30,000 in funding to the Environmental Compliance Division to expand compliance training for regulated businesses, enhancing outreach and education efforts. This initiative will continue as long as EMD receives funding through a Supplemental Environmental Project (SEP) tied to an enforcement action. Under Health & Safety Code (H&SC) 25404.1.1, EMD has the authority to issue Administrative Enforcement Orders and impose penalties, collaborating in multi-jurisdictional and statewide enforcement actions. State law mandates that all penalties collected be used to support the originating program and its objectives. This request is funded by enforcement SEP revenue and is contingent on the approval of a growth request in the budget of EMD – Settlement and Special Program Funds (BU 3351000).					
EMD - GF Contribution for HMRT - Environmental Compliance					
	35,768	—	35,768	—	—
Increase General Fund contribution by \$35,768 toward the County's portion of the Hazardous Materials Response Team contracts with the City of Sacramento and Sacramento Metropolitan First District. Contributions by participating jurisdictions are collected by EMD and then remitted by the contractual distribution formula. This request is contingent upon approval of a linked growth request in the Financing – Transfers/Reimbursements budget (BU 5110000).					

Environmental Health

Program Overview

Environmental Health provides regulatory oversight and enforcement of State and local health codes related to food handling and preparation at retail food facilities; operation and safety of public swimming pools; prevention of childhood lead poisoning; institutions; proper disposition of medical waste and recyclable materials; sale of tobacco products to minor/tobacco retailers; proper discharge of storm water at food facilities; waste tire management; and implementation of Safe Body Art.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$8,277,014	\$8,326,376	\$8,482,352	\$155,976	1.9%
Services & Supplies	\$1,867,485	\$2,017,975	\$2,094,125	\$76,150	3.8%
Other Charges	\$26,162	\$26,162	\$63,137	\$36,975	141.3%
Intrafund Charges	\$1,816,314	\$2,017,050	\$2,087,150	\$70,100	3.5%
Cost of Goods Sold	\$(470)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$11,986,506	\$12,387,563	\$12,726,764	\$339,201	2.7%
Intrafund Reimbursements within Department	\$(282,377)	\$(458,500)	\$(458,000)	\$500	(0.1)%
Total Intrafund Reimbursements	\$(282,377)	\$(458,500)	\$(458,000)	\$500	(0.1)%
Total Expenditures/Appropriations	\$11,704,129	\$11,929,063	\$12,268,764	\$339,701	2.8%
Provision for Reserves	\$1,221,144	\$1,221,144	\$1,970,717	\$749,573	61.4%
Total Financing Uses	\$12,925,273	\$13,150,207	\$14,239,481	\$1,089,274	8.3%
Licenses, Permits & Franchises	\$11,596,546	\$9,865,000	\$9,983,548	\$118,548	1.2%
Revenue from Use Of Money & Property	\$297,827	\$80,000	\$80,000	\$—	—%
Intergovernmental Revenues	\$891,983	\$752,000	\$775,500	\$23,500	3.1%
Charges for Services	\$911,684	\$729,000	\$716,500	\$(12,500)	(1.7)%
Miscellaneous Revenues	\$152,236	\$35,000	\$45,000	\$10,000	28.6%
Revenue	\$13,850,277	\$11,461,000	\$11,600,548	\$139,548	1.2%
Other Interfund Reimbursements	\$14,722	\$65,000	\$65,000	\$—	—%
Total Interfund Reimbursements	\$14,722	\$65,000	\$65,000	\$—	—%
Total Revenue	\$13,864,999	\$11,526,000	\$11,665,548	\$139,548	1.2%
Fund Balance	\$1,624,207	\$1,624,207	\$2,573,933	\$949,726	58.5%
Total Use of Fund Balance	\$1,624,207	\$1,624,207	\$2,573,933	\$949,726	58.5%
Total Financing Sources	\$15,489,206	\$13,150,207	\$14,239,481	\$1,089,274	8.3%
Net Cost	\$(2,563,933)	\$—	\$—	\$—	—%
Positions	52.0	53.0	52.0	(1.0)	(1.9)%

EMD Special Program Funds

Budget Unit Functions & Responsibilities

Environmental Management Department (EMD) Special Program Funds provides financing for certain projects and programs administered by EMD. These funds were established to offset expenditures for EMD.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
EMD Special Program Funds	\$158,087	\$431,000	\$441,000	\$10,000	2.3%
Gross Expenditures/Appropriations	\$158,087	\$431,000	\$441,000	\$10,000	2.3%
Total Expenditures/Appropriations	\$158,087	\$431,000	\$441,000	\$10,000	2.3%
Provision for Reserves	\$14,120	\$14,120	\$28,397	\$14,277	101.1%
Total Financing Uses	\$172,207	\$445,120	\$469,397	\$24,277	5.5%
Revenue	\$94,412	\$4,350	\$4,350	\$—	—%
Total Revenue	\$94,412	\$4,350	\$4,350	\$—	—%
Total Use of Fund Balance	\$440,770	\$440,770	\$465,047	\$24,277	5.5%
Total Financing Sources	\$535,182	\$445,120	\$469,397	\$24,277	5.5%
Net Cost	\$(362,975)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$158,087	\$431,000	\$441,000	\$10,000	2.3%
Gross Expenditures/Appropriations	\$158,087	\$431,000	\$441,000	\$10,000	2.3%
Total Expenditures/Appropriations	\$158,087	\$431,000	\$441,000	\$10,000	2.3%
Provision for Reserves	\$14,120	\$14,120	\$28,397	\$14,277	101.1%
Total Financing Uses	\$172,207	\$445,120	\$469,397	\$24,277	5.5%
Revenue from Use Of Money & Property	\$49,412	\$4,350	\$4,350	\$—	—%
Miscellaneous Revenues	\$45,000	\$—	\$—	\$—	—%
Revenue	\$94,412	\$4,350	\$4,350	\$—	—%
Total Revenue	\$94,412	\$4,350	\$4,350	\$—	—%
Reserve Release	\$300,197	\$300,197	\$102,072	\$(198,125)	(66.0)%
Fund Balance	\$140,573	\$140,573	\$362,975	\$222,402	158.2%
Total Use of Fund Balance	\$440,770	\$440,770	\$465,047	\$24,277	5.5%
Total Financing Sources	\$535,182	\$445,120	\$469,397	\$24,277	5.5%
Net Cost	\$(362,975)	\$—	\$—	\$—	—%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
EMD Special Program Funds	30,000	—	30,000	—	—

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
EMD - Funding for Education & Outreach - Environmental Compliance					
	30,000	—	30,000	—	—

Add \$30,000 in funding to the Environmental Compliance Division to expand compliance training for regulated businesses, enhancing outreach and education efforts. This initiative will continue as long as EMD receives funding through a Supplemental Environmental Project (SEP) tied to an enforcement action. Under Health & Safety Code (H&SC) 25404.1.1, EMD has the authority to issue Administrative Enforcement Orders and impose penalties, collaborating in multi-jurisdictional and statewide enforcement actions. State law mandates that all penalties collected be used to support the originating program and its objectives. This request is funded by enforcement SEP revenue and is contingent on the approval of a growth request in the budget of Environmental Management (BU 3350000).

First 5 Sacramento Commission

Budget Unit Functions & Responsibilities

The **First 5 Sacramento Commission** was created when the California Children and Families First Act of 1998 (Proposition 10) established an excise tax on tobacco products. Funds from the tax are to be used to create and implement an integrated, comprehensive, and collaborative system of information and services to enhance the optimal development of children from the prenatal stage to five years of age.

Beginning in Fiscal Year 2025-26, the County budget only includes the salary and benefit costs and matching revenue for this entity.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
First 5 Commission	\$18,556,359	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Gross Expenditures/Appropriations	\$18,556,359	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Total Expenditures/Appropriations	\$18,556,359	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Total Financing Uses	\$18,556,359	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Revenue	\$17,612,005	\$18,508,483	\$2,715,222	\$(15,793,261)	(85.3)%
Total Revenue	\$17,612,005	\$18,508,483	\$2,715,222	\$(15,793,261)	(85.3)%
Total Use of Fund Balance	\$3,637,638	\$3,637,638	\$—	\$(3,637,638)	(100.0)%
Total Financing Sources	\$21,249,643	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Net Cost	\$(2,693,284)	\$—	\$—	\$—	—%
Positions	14.0	14.0	14.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$2,538,043	\$2,787,126	\$2,715,222	\$(71,904)	(2.6)%
Services & Supplies	\$16,012,215	\$19,352,894	\$—	\$(19,352,894)	(100.0)%
Other Charges	\$6,101	\$6,101	\$—	\$(6,101)	(100.0)%
Gross Expenditures/Appropriations	\$18,556,359	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Total Expenditures/Appropriations	\$18,556,359	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Total Financing Uses	\$18,556,359	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Revenue from Use Of Money & Property	\$740,239	\$161,662	\$—	\$(161,662)	(100.0)%
Intergovernmental Revenues	\$16,852,451	\$18,334,321	\$2,715,222	\$(15,619,099)	(85.2)%
Miscellaneous Revenues	\$19,315	\$12,500	\$—	\$(12,500)	(100.0)%
Revenue	\$17,612,005	\$18,508,483	\$2,715,222	\$(15,793,261)	(85.3)%
Total Revenue	\$17,612,005	\$18,508,483	\$2,715,222	\$(15,793,261)	(85.3)%
Reserve Release	\$1,309,172	\$1,309,172	\$—	\$(1,309,172)	(100.0)%
Fund Balance	\$2,328,466	\$2,328,466	\$—	\$(2,328,466)	(100.0)%
Total Use of Fund Balance	\$3,637,638	\$3,637,638	\$—	\$(3,637,638)	(100.0)%
Total Financing Sources	\$21,249,643	\$22,146,121	\$2,715,222	\$(19,430,899)	(87.7)%
Net Cost	\$(2,693,284)	\$—	\$—	\$—	—%
Positions	14.0	14.0	14.0	—	—%

Health Services

Budget Unit Functions & Responsibilities

The Department of **Health Services** (DHS) delivers health, social, and behavioral health services to the Sacramento community; directs resources toward creative strategies and programs that prevent problems, improve well-being, and increase access to services for individuals and families. Services are provided through the following programs:

- Administration and Fiscal Services: provides fiscal, human resources, facilities management, budgeting, Information Technology procurement, and contracting support for the department.
- Behavioral Health Services: provides, through directly operated or contracted services, a full array of culturally responsive and linguistically proficient mental health and substance use prevention and treatment services to Sacramento County residents.
- Primary Health Services: operates the County's Federally Qualified Health Center that provides primary care services, and support for the department's programs.
- Public Health Services: monitors the health of the community; provides interventions to control communicable diseases, provides education to prevent chronic diseases; works with community stakeholders to address health disparities; provides guidance and assistance to women, children and families to improve pregnancy outcomes and promote optimal health; and monitors, protects and assures conditions for optimal health and public safety for residents and communities of Sacramento County.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Administration and Fiscal Services	\$22,117,241	\$23,341,896	\$27,114,843	\$3,772,947	16.2%
Behavioral Health Services	\$648,758,827	\$724,826,973	\$773,198,371	\$48,371,398	6.7%
Primary Health	\$49,573,577	\$51,953,116	\$56,829,118	\$4,876,002	9.4%
Public Health Services	\$104,333,883	\$121,127,035	\$114,442,653	\$(6,684,382)	(5.5)%
Gross Expenditures/Appropriations	\$824,783,527	\$921,249,020	\$971,584,985	\$50,335,965	5.5%
Total Intrafund Reimbursements	\$(69,437,580)	\$(71,535,096)	\$(71,956,874)	\$(421,778)	0.6%
Total Expenditures/Appropriations	\$755,345,947	\$849,713,924	\$899,628,111	\$49,914,187	5.9%
Revenue	\$196,107,621	\$185,404,785	\$199,998,394	\$14,593,609	7.9%
Total Interfund Reimbursements	\$582,636,522	\$646,561,321	\$684,320,857	\$37,759,536	5.8%
Total Revenue	\$778,744,143	\$831,966,106	\$884,319,251	\$52,353,145	6.3%
Net Cost	\$(23,398,196)	\$17,747,818	\$15,308,860	\$(2,438,958)	(13.7)%
Positions	1,275.5	1,244.5	1,260.0	15.5	1.2%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$178,689,888	\$186,724,521	\$194,469,779	\$7,745,258	4.1%
Services & Supplies	\$88,151,206	\$116,645,393	\$120,259,396	\$3,614,003	3.1%
Other Charges	\$491,042,459	\$554,848,301	\$586,140,777	\$31,292,476	5.6%
Equipment	\$165,054	\$7,000	\$—	\$(7,000)	(100.0)%
Computer Software	\$399,787	\$609,199	\$399,787	\$(209,412)	(34.4)%
Interfund Charges	\$164,722	\$215,000	\$65,000	\$(150,000)	(69.8)%
Intrafund Charges	\$60,252,133	\$58,304,889	\$64,061,278	\$5,756,389	9.9%
Cost of Goods Sold	\$5,918,278	\$3,894,717	\$6,188,968	\$2,294,251	58.9%
Gross Expenditures/Appropriations	\$824,783,527	\$921,249,020	\$971,584,985	\$50,335,965	5.5%
Other Intrafund Reimbursements	\$(18,241,135)	\$(22,266,206)	\$(18,585,932)	\$3,680,274	(16.5)%
Intrafund Reimbursements within Department	\$(51,196,445)	\$(49,268,890)	\$(53,370,942)	\$(4,102,052)	8.3%
Total Intrafund Reimbursements	\$(69,437,580)	\$(71,535,096)	\$(71,956,874)	\$(421,778)	0.6%
Total Expenditures/Appropriations	\$755,345,947	\$849,713,924	\$899,628,111	\$49,914,187	5.9%
Revenue from Use Of Money & Property	\$321	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$188,757,914	\$172,170,545	\$192,173,063	\$20,002,518	11.6%
Charges for Services	\$4,520,581	\$4,017,164	\$2,804,557	\$(1,212,607)	(30.2)%
Miscellaneous Revenues	\$2,828,805	\$9,217,076	\$5,020,774	\$(4,196,302)	(45.5)%
Revenue	\$196,107,621	\$185,404,785	\$199,998,394	\$14,593,609	7.9%
Other Interfund Reimbursements	\$388,477,698	\$453,991,393	\$500,329,913	\$46,338,520	10.2%
Semi-Discretionary Reimbursements	\$194,158,824	\$192,569,928	\$183,990,944	\$(8,578,984)	(4.5)%
Total Interfund Reimbursements	\$582,636,522	\$646,561,321	\$684,320,857	\$37,759,536	5.8%
Total Revenue	\$778,744,143	\$831,966,106	\$884,319,251	\$52,353,145	6.3%
Net Cost	\$(23,398,196)	\$17,747,818	\$15,308,860	\$(2,438,958)	(13.7)%
Positions	1,275.5	1,244.5	1,260.0	15.5	1.2%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Fiscal Services	635,331	—	635,331	—	3.0
Behavioral Health Services	11,291,444	(498,416)	10,793,028	—	17.0
Primary Health	1,658,497	(15,567)	1,642,930	—	2.0
Public Health Services	126,689	—	126,689	—	1.0

Administration and Fiscal Services

Program Overview

Administration and Fiscal Services provides services to all divisions of the Department of Health Services, including direct support to the Director. Services include facilities management, contracting, budgeting, and fiscal services.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$10,850,168	\$10,562,947	\$11,777,827	\$1,214,880	11.5%
Services & Supplies	\$8,325,634	\$9,217,461	\$11,436,803	\$2,219,342	24.1%
Other Charges	\$39,985	\$900,950	\$1,000,950	\$100,000	11.1%
Intrafund Charges	\$2,901,453	\$2,660,538	\$2,899,263	\$238,725	9.0%
Gross Expenditures/Appropriations	\$22,117,241	\$23,341,896	\$27,114,843	\$3,772,947	16.2%
Other Intrafund Reimbursements	\$—	\$(176,707)	\$—	\$176,707	(100.0)%
Intrafund Reimbursements within Department	\$(15,953,550)	\$(15,451,740)	\$(16,771,456)	\$(1,319,716)	8.5%
Total Intrafund Reimbursements	\$(15,953,550)	\$(15,628,447)	\$(16,771,456)	\$(1,143,009)	7.3%
Total Expenditures/Appropriations	\$6,163,690	\$7,713,449	\$10,343,387	\$2,629,938	34.1%
Intergovernmental Revenues	\$5,769,558	\$5,255,912	\$6,520,977	\$1,265,065	24.1%
Miscellaneous Revenues	\$57,134	\$291,539	\$—	\$(291,539)	(100.0)%
Revenue	\$5,826,692	\$5,547,451	\$6,520,977	\$973,526	17.5%
Other Interfund Reimbursements	\$336,999	\$2,165,998	\$3,822,410	\$1,656,412	76.5%
Total Interfund Reimbursements	\$336,999	\$2,165,998	\$3,822,410	\$1,656,412	76.5%
Total Revenue	\$6,163,690	\$7,713,449	\$10,343,387	\$2,629,938	34.1%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	72.0	67.0	74.0	7.0	10.4%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 1.0 FTE ASOII and 1.0 FTE Storekeeper I - OFCA					
	228,547	—	228,547	—	2.0
Add 1.0 FTE ASO II and 1.0 FTE Storekeeper 1 to support the addition of two new Behavioral Health Services Facilities, which are in the process of the construction phase and planning to open in January 2027. The workload to the Facilities Management Services Team will significantly increase beyond the limitations of the current staffing levels. These positions will effectively provide support to open and operate these facilities and ensure future functionality and maintenance needs are met in a timely manner. This request includes \$12,300 one-time costs for computer equipment and cell phones for the two positions. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					
DHS - Add 1.0 FTE SHPC - OFCA					
	201,584	—	201,584	—	1.0
Add 1.0 FTE Senior Health Program Coordinator to oversee the Sacramento Health Connect, a countywide Social Health Information Exchange (SHIE) that links medical, behavioral health, social service and housing data from multiple sources, to oversee project management and ensure the project is kept on time and in compliance with overall project governance, contract provisions, and funding source regulations. This request includes one-time costs of \$8,015 for computer and office equipment, software and cell phone. Funded with Patient Care revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					
DHS - Funding for EPW Relocation - OFCA					
	205,200	—	205,200	—	—
Add \$205,200 in funding for the second phase of the Department of Health Services (DHS) 7001 East Parkway (EPW) relocation project. DHS has outgrown the current EPW site where it has resided for approximately 25 years. The second phase of this project will entail retaining an architectural firm and the Department of General Services, Architectural Services Division (ASD), to research potential locations for the DHS' EPW operations, as well as relocating certain administrative activities of the DHS Division of Primary Health that are currently located in downtown Sacramento. The architects and ASD will identify two to three potential locations for the EPW relocation project. In consultation with ASD, the architectural firm will deliver floor plans and specifications for the potential locations, thus enabling DHS and County leadership to determine which location is best suited for DHS relocation in Summer 2027. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					

Behavioral Health Services

Program Overview

Behavioral Health Services include prevention and early intervention, outpatient services, intensive outpatient services, targeted case management services, crisis intervention and stabilization services, psychiatric residential services and inpatient psychiatric hospitalizations. The substance use programs are responsible for a wide range of prevention and treatment services, which include outpatient and residential treatment services, and community based prevention programs.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$93,705,363	\$96,189,093	\$102,791,026	\$6,601,933	6.9%
Services & Supplies	\$34,558,127	\$50,187,167	\$56,332,863	\$6,145,696	12.2%
Other Charges	\$479,544,599	\$542,510,493	\$573,357,716	\$30,847,223	5.7%
Computer Software	\$399,787	\$609,199	\$399,787	\$(209,412)	(34.4)%
Intrafund Charges	\$40,554,049	\$35,331,021	\$40,316,979	\$4,985,958	14.1%
Cost of Goods Sold	\$(3,098)	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$648,758,827	\$724,826,973	\$773,198,371	\$48,371,398	6.7%
Other Intrafund Reimbursements	\$(16,465,522)	\$(20,271,201)	\$(16,778,170)	\$3,493,031	(17.2)%
Intrafund Reimbursements within Department	\$(20,687,720)	\$(17,275,964)	\$(17,918,303)	\$(642,339)	3.7%
Total Intrafund Reimbursements	\$(37,153,241)	\$(37,547,165)	\$(34,696,473)	\$2,850,692	(7.6)%
Total Expenditures/Appropriations	\$611,605,586	\$687,279,808	\$738,501,898	\$51,222,090	7.5%
Intergovernmental Revenues	\$65,732,694	\$52,124,571	\$74,273,704	\$22,149,133	42.5%
Charges for Services	\$1,142,716	\$1,252,053	\$—	\$(1,252,053)	(100.0)%
Miscellaneous Revenues	\$2,442,921	\$8,550,920	\$3,841,929	\$(4,708,991)	(55.1)%
Revenue	\$69,318,330	\$61,927,544	\$78,115,633	\$16,188,089	26.1%
Other Interfund Reimbursements	\$384,386,608	\$448,178,495	\$493,512,496	\$45,334,001	10.1%
Semi-Discretionary Reimbursements	\$175,954,695	\$175,954,695	\$165,654,695	\$(10,300,000)	(5.9)%
Total Interfund Reimbursements	\$560,341,303	\$624,133,190	\$659,167,191	\$35,034,001	5.6%
Total Revenue	\$629,659,634	\$686,060,734	\$737,282,824	\$51,222,090	7.5%
Net Cost	\$(18,054,048)	\$1,219,074	\$1,219,074	\$—	—%
Positions	685.4	661.4	688.9	27.5	4.2%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 1.0 FTE HPM for HEART - BHS					
	317,733	(106,244)	211,489	—	1.0
Add 1.0 FTE Health Program Manager (HPM) to provide added clinical and programmatic oversight to the Homeless Engagement and Response Team (HEART). This position will support important county, department, and division goals in alleviating homelessness by managing housing programs, implementing new transitional rent mandates, collaborating with external organizations to deliver holistic care, and analyzing data to ensure key performance indicators are being met and revenue maximized. The HPM will address gaps in housing services by collaborating with other county organizations, in turn improving homelessness and ensuring positive client outcomes, while also maximizing revenue. Funded by administrative cost reimbursement through the Department of Health Care Services and Patient Care Revenue (PCR). Contingent on the approval of a growth request in PCR (BU 7209000).					
DHS - Add 7.0 FTE for EHR - BHS					
	1,176,513	(392,172)	784,341	—	7.0
Add a total of 7.0 FTE; 3.0 FTE Administrative Services Officer 2, 1.0 FTE Administrative Services Officer 1, 2.0 FTE Accounting Technician and 1.0 FTE Sr Office Assistant, to respond to increased billing volumes arising from implementation of a new EHR system, Behavioral Health payment reform, and recent and upcoming program growth. In Fiscal Year (FY) 2023-24, a new EHR system was implemented. At that time, the impact these factors would have on sustained, long-term work volume was unknown. Post implementation, we know that the resulting work volume has increased. Adding these positions is a response to Behavioral Health growth and will improve the overall quality of the EHR team by right sizing workloads, reducing the amount of overtime needed. These positions will also allow the EHR team to manage additional functions such as share of cost management and client billing, which will generate new revenue. Funded by administrative cost reimbursement through the Department of Health Care Services and Patient Care Revenue (PCR). Contingent on the approval of a growth request in the PCR (BU 7209000).					
DHS - Fund 1.0 FTE Supv. Civil Attorney - BHS					
	375,550	—	375,550	—	—
Fund 1.0 FTE Supervising Civil Attorney to County Counsel for legal oversight on contracts and personnel issues. This need is driven by increased services required by Department of Health Services to improve efficiencies and maintain program integrity. Adding this position will allow for County Counsel to meet the needs of DHS regarding present and future legal advice on contracts as well as the increasing legal demands presented by increased staffing. The supervisory level will ensure that the entire DHS department receives a level of legal oversight necessary to ensure State and Federal compliance. Funded with Patient Care Revenue. This request is contingent upon approval of linked growth requests in County Counsel (BU 4810000) and Patient Care Revenue (BU 7209000) budget units.					
DHS - Funding for BHS Cert Hearing Officer - BHS					
	200,000	—	200,000	—	—
Increase funding by \$200,000 ongoing to provide certification hearing officers for Sacramento County beneficiaries. Behavioral Health Services contracts with California Hearing Officers to provide mandatory certification hearings to patients on involuntary holds in more than 10 Sacramento County hospitals and in every emergency department in the Sacramento area. Hearing volume has increased by an average of 11% per year due to general volume increases and legislative changes from Assembly Bill 2275 and Senate Bill 43 which have further increased volume. The increase in volume and an unanticipated rate increase have led to costs for hearing officers exceeding initial projections and additional funding is needed to continue to provide this legally mandated service to Sacramento County beneficiaries. Approval of this increase will allow the County to adequately provide this service and remain compliant with legal requirements while avoiding sanctions. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Funding for BHUCC - BHS					
	6,500,000	—	6,500,000	—	—
Increase funding for a new 24/7 Behavioral Health Urgent Care Clinic (BHUCC) utilizing \$6.5 million Patient Care Revenue in order to support the Mays Consent decree recommendation #22. The additional site will expand behavioral health access points for immediate mental health crisis services and serve as both a walk in clinic and as a diversion option for law enforcement agencies to drop off for individuals in emotional distress who voluntary want help. If not approved there will be a continued need for law enforcement response to mental health calls, continued strain on emergency room and jails and delays in timely access to individual experiencing a mental health crisis. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					
DHS - Funding for DSH Transfer (HSPP) - BHS					
	207,258	—	207,258	—	—
Add funding for an Intrafund agreement with Department of Homeless Services and Housing (DSH) and Department of Health Services (DHS) Behavioral Health Services (BHS) for the cost of 1.0 FTE Human Services Program Planner, Range B position and overhead costs in the amount of \$18,115 to provide planning and oversight for programs to be created under new State health initiatives, including CalAIM, Proposition 1, and Proposition 47. The intrafund agreement will support this collaborative work between DSH and DHS BHS and will help develop programs to be funded under these new funding initiatives. This position will also work with existing DSH staff to inform braiding of these funds into existing programs administered by DSH. Staffing for this position will be an ongoing need to support DSH's expanding services and coordination efforts. Additionally, DSH requests one-time costs of \$1,000 for a cellphone, \$4,000 for furniture set-up and \$3,000 for computer equipment. Funded with Patient Care Revenue. Contingent on approval of corresponding growth request in DSH (BU 5820000) and Patient Care Revenue (BU 7209000).					
DHS - Funding for Patients Rights contract - BHS					
	120,236	—	120,236	—	—
Increase funding to the expenditure agreement of \$120,236 to fund an additional 2.0 FTE Patients' Right Advocates to align staff resources more closely with advocacy needs and mandated representation of mental health clients at certification review hearings. When an individual is hospitalized involuntarily, they have a right to due process. The consequences for noncompliance are possible lawsuits against the County, which may result in fines and penalties. Current capacity for Patients' Rights Advocates is not sufficient to advocate on behalf of the hospitalized individual. Increase the Consumer Self Help, Patient's Rights contract by \$120,236 to support hiring two additional Patient's Rights Advocates to ensure we meet our State mandate to provide patient advocacy services in Lanterman-Petrus Short (LPS) designated facilities. These services ensure the statutory and constitutional rights of persons identified as mental health clients, a required component of involuntary hearings to protect patient's rights. (Cal. W&I Code § 5520). Funded with Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Interfund Transfer to DSHS for Watt Ave Stay Safe - BHS					
	1,006,500	—	1,006,500	—	—
Interfund transfer between Department of Health Services (DHS) Behavioral Health Services (BHS) and Department of Homeless Services and Housing (DSHS) in the amount of \$1,006,500 to support shelter and operational cost at the Watt Avenue Safe Stay Campus funded with Behavioral Health Bridge Housing (BHBH) Round 3. This funding will support shelter and operational costs at the Watt Safe Stay Campus and address the immediate needs of people experiencing homelessness who also have serious behavioral health conditions, such as a serious mental illness (SMI) and/or a substance use disorder (SUD). This site will have the capacity to serve up to 225 individuals nightly through the use of sleeping cabins and includes case management services, rehousing, meals, onsite security, laundry and hygiene facilities and will have ongoing costs. DSHS is the operating partner for this program and holds the service agreements for bed space. Contingent on the approval of linked growth requests in the DSHS (BU 5820000) and Health Services Restricted Account (BU 7208000) budgets.					
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 Overview

Primary Health Services provides primary care and limited specialty care through its federally-qualified health center; administers case-managed authorization of medically necessary secondary (diagnostic/specialty care) and tertiary (hospital) services; provides pharmaceutical and medical supplies to support health and mental health programs.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$18,026,123	\$19,358,964	\$19,534,399	\$175,435	0.9%
Services & Supplies	\$19,752,050	\$22,679,426	\$22,926,818	\$247,392	1.1%
Other Charges	\$1,470,271	\$1,648,100	\$2,433,343	\$785,243	47.6%
Intrafund Charges	\$4,404,956	\$4,371,909	\$5,745,590	\$1,373,681	31.4%
Cost of Goods Sold	\$5,920,176	\$3,894,717	\$6,188,968	\$2,294,251	58.9%
Gross Expenditures/Appropriations	\$49,573,577	\$51,953,116	\$56,829,118	\$4,876,002	9.4%
Other Intrafund Reimbursements	\$(366,629)	\$(499,984)	\$(437,688)	\$62,296	(12.5)%
Intrafund Reimbursements within Department	\$(9,554,181)	\$(7,420,235)	\$(9,763,320)	\$(2,343,085)	31.6%
Total Intrafund Reimbursements	\$(9,920,810)	\$(7,920,219)	\$(10,201,008)	\$(2,280,789)	28.8%
Total Expenditures/Appropriations	\$39,652,767	\$44,032,897	\$46,628,110	\$2,595,213	5.9%
Intergovernmental Revenues	\$31,771,281	\$32,037,538	\$33,564,276	\$1,526,738	4.8%
Charges for Services	\$21,414	\$8,000	\$7,000	\$(1,000)	(12.5)%
Miscellaneous Revenues	\$23,276	\$15,000	\$15,000	\$—	—%
Revenue	\$31,815,971	\$32,060,538	\$33,586,276	\$1,525,738	4.8%
Other Interfund Reimbursements	\$—	\$17,942	\$—	\$(17,942)	(100.0)%
Semi-Discretionary Reimbursements	\$12,252,367	\$11,626,219	\$13,041,834	\$1,415,615	12.2%
Total Interfund Reimbursements	\$12,252,367	\$11,644,161	\$13,041,834	\$1,397,673	12.0%
Total Revenue	\$44,068,338	\$43,704,699	\$46,628,110	\$2,923,411	6.7%
Net Cost	\$(4,415,571)	\$328,198	\$—	\$(328,198)	(100.0)%
Positions	137.5	137.5	131.5	(6.0)	(4.4)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 1.0 FTE Accounting Tech, Pharmacy and OCHIN/Hardware - PRI					
	359,756	(15,567)	344,189	—	1.0
Add 1.0 FTE Accounting Technician to manage financial activities related to the Pharmacy's Medi-Cal and Medicare billing processes. The position will handle billing paperwork, month-end procedures, account reconciliation, and invoice tracking, ensuring accurate financial documentation. The total financial request includes 1.0 FTE Accounting Technician, \$194,251 for pharmaceutical medications, a one-time \$50,000 setup cost for OCHIN/Hardware, and \$5,040 for Pharmacy Service Administrative Organization (PSAO) fees. If approved, the clinic will absorb the additional 0.1 FTE currently funded by an intrafund transfer, with no new FTE additions to clinics as they already hold the entire 1.0 FTE. This position is vital for expanding Medicare billing and ensuring patient access to critical medications, particularly for conditions like Schizophrenia, HIV, and Substance Use Disorders, which are often denied by retail pharmacies due to financial constraints. Funded by Medicare revenue.					
DHS - Add 1.0 FTE Physician 3 and Reallocate 1.0 FTE LT MA to 1.0 FTE Perm MA					
	298,741	—	298,741	—	1.0
Add 1.0 FTE Physician III and reallocate vacant 1.0 FTE Medical Assistant Lv. 2 LT to 1.0 FTE Medical Assistant Lv. 2 permanent. The Physician III position will address access issues by adding a clinician to complete visits with patients. The Physician III will work in various programs where there is current backlog and help ensure timeliness to care for the Clinic's patients. The Medical Assistant Lv. 2 will provide dedicated support to the Physician III. The Physician III will complete billable patient visits under the Federally Qualified Health Center's Prospective Payment System rate, and these billable visits will fully fund the costs of both positions each year with Medi-Cal revenue.					
DHS - Funding for OCHIN EHR Contract - PRI					
	1,000,000	—	1,000,000	—	—
Increase one-time funding for the OCHIN Electronic Health Record (EHR) vendor contract by \$1,000,000, with \$500,000 ongoing, to address overages incurred since July 1, 2023, and to cover the remaining costs for Fiscal Year (FY) 2024-25 and projected costs for FY 2025-26. This funding is essential to sustain their EHR system, which is critical for clinic operations and patient care.					
Starting in FY 2026-27, Primary Health requests to retain \$500,000 of the increase on an ongoing basis to maintain the EHR system at its current capacity. Retaining the current vendor ensures cost efficiency and avoids the significant expense and workflow disruptions associated with transitioning to a new system. Rising patient visits have increased Medi-Cal revenue, which will help fund this request and offset the higher EHR costs. This increase will ensure the continuity, efficiency, and scalability of clinic operations.					
DHS - Reallocate 1.0 FTE LT PT to 1.0 FTE Perm PT - PRI					
	—	—	—	—	—
Reallocate vacant 1.0 FTE Pharmacy Technician Limited Term (LT) to a 1.0 FTE Permanent position. By implementing a successful model where Clinical Pharmacists manage most patient visits, Clinics have increased Medi-Cal revenue, enabling billing at the Federally Qualified Health Center's Prospective Payment System rate. A permanent Pharmacy Technician will streamline workflows between pharmacists, providers, and patients, facilitating expansion of this proven strategy. As the LT position is already budgeted through Medi-Cal revenue, this request does not add costs and aligns with the department's goals to improve service delivery, operational efficiency, and financial sustainability.					

Public Health Services

Program Overview

Public Health Services monitors, protects and improves the health of all Sacramento communities. Programs include Health Education, Dental Health, Sexually Transmitted Disease Control and Education, Immunization Assistance, Public Health Laboratory, Chest Clinic, Communicable Disease Control and Epidemiology, Maternal Child and Adolescent Health, Child Health and Disability Prevention, Health Care Program for Children in Foster Care, Childhood Lead Poisoning Prevention, California Children's Services, Ryan White Human Immunodeficiency Virus/Acquired Immunodeficiency Syndrome, Tobacco control and chronic disease prevention, Vital Records, Public Health Emergency Preparedness, and Public Health Nursing that includes the Nurse Family Partnership program and African American Perinatal Health, the Women Infant and Children program and Emergency Medical Services.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$56,108,234	\$60,613,517	\$60,366,527	\$(246,990)	(0.4)%
Services & Supplies	\$25,515,395	\$34,561,339	\$29,562,912	\$(4,998,427)	(14.5)%
Other Charges	\$9,987,603	\$9,788,758	\$9,348,768	\$(439,990)	(4.5)%
Equipment	\$165,054	\$7,000	\$—	\$(7,000)	(100.0)%
Interfund Charges	\$164,722	\$215,000	\$65,000	\$(150,000)	(69.8)%
Intrafund Charges	\$12,391,675	\$15,941,421	\$15,099,446	\$(841,975)	(5.3)%
Cost of Goods Sold	\$1,200	\$—	\$—	\$—	—%
Gross Expenditures/Appropriations	\$104,333,883	\$121,127,035	\$114,442,653	\$(6,684,382)	(5.5)%
Other Intrafund Reimbursements	\$(1,408,984)	\$(1,318,314)	\$(1,370,074)	\$(51,760)	3.9%
Intrafund Reimbursements within Department	\$(5,000,994)	\$(9,120,951)	\$(8,917,863)	\$203,088	(2.2)%
Total Intrafund Reimbursements	\$(6,409,979)	\$(10,439,265)	\$(10,287,937)	\$151,328	(1.4)%
Total Expenditures/Appropriations	\$97,923,904	\$110,687,770	\$104,154,716	\$(6,533,054)	(5.9)%
Revenue from Use Of Money & Property	\$321	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$85,484,381	\$82,752,524	\$77,814,106	\$(4,938,418)	(6.0)%
Charges for Services	\$3,356,451	\$2,757,111	\$2,797,557	\$40,446	1.5%
Miscellaneous Revenues	\$305,474	\$359,617	\$1,163,845	\$804,228	223.6%
Other Financing Sources	\$0	\$—	\$—	\$—	—%
Revenue	\$89,146,627	\$85,869,252	\$81,775,508	\$(4,093,744)	(4.8)%
Other Interfund Reimbursements	\$3,754,091	\$3,628,958	\$2,995,007	\$(633,951)	(17.5)%
Semi-Discretionary Reimbursements	\$5,951,762	\$4,989,014	\$5,294,415	\$305,401	6.1%
Total Interfund Reimbursements	\$9,705,854	\$8,617,972	\$8,289,422	\$(328,550)	(3.8)%
Total Revenue	\$98,852,481	\$94,487,224	\$90,064,930	\$(4,422,294)	(4.7)%
Net Cost	\$(928,577)	\$16,200,546	\$14,089,786	\$(2,110,760)	(13.0)%
Positions	380.6	378.6	365.6	(13.0)	(3.4)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 1.0 FTE HSSW for CSS - PUBH					
	122,213	—	122,213	—	1.0
Add 1.0 FTE Human Services Social Worker Limited Term position for the California Children's Services (CCS) program. Currently, the program is using the Human Services Specialist and Child Protective Services Nursing Supervisor to assist with these services. This request will be funded by the Monitoring and Oversight State Allocation, which began in Fiscal Year 2024-25. This position will help the families of our clients receive counseling and referrals to social services deemed necessary. If not approved, the CCS Human Services Specialist and Child Protective Services Nursing Supervisor will continue to provide additional support services only when time permits. This request includes one-time costs of \$15,000 for office equipment and set up. Funded with State Monitoring and Oversight State Allocation.					
DHS - Reallocate 1.0 FTE AC to 1.0 FTE Sr AC - PUBH					
	4,476	—	4,476	—	—
Reallocate filled 1.0 FTE Account Clerk 1.0 to 1.0 FTE Senior Account Clerk LV 2. Recent changes to the work duties of the Vital Records 1.0 FTE Account Clerk Lv2 resulted in additional duties of various workflows in Vital Records. As a result, it is being requested that the 1.0 FTE Account Clerk Lv 2 be reallocated to 1.0 FTE Senior Account Clerk in response to the additional duties and increased workload that the incumbent is responsible. If not approved, timeliness in registering birth and death certificates could occur and customer service performance goals will not be achieved. This can impact the ability of Sacramento County residents to obtain insurance and social security timely, and burials and funeral services could be delayed. Funded with Vital Records revenue.					

Health Svcs-Restricted Revenues

Budget Unit Functions & Responsibilities

Health Services - Restricted Revenues was established as part of the FY 2022-23 Recommended Budget and receives certain revenues that are restricted by statute or regulations for use for specific purposes. Health Services (BU 7200000) and Correctional Health Services are reimbursed for expenses, consistent with the relevant statutes or regulations, from this budget unit. Revenue sources and applicable transfers are accounted for in the following programs:

- AIDS Education
- Behavioral Health Bridge Housing (BHBH)
- Car Seat Loaner Program
- Drug & Alcohol Abuse Education & Prevention
- Edible Food Recovery (EFR)
- Maddy Emergency Medical Services (EMS) Original & Supplemental
- Opioid Settlement
- Social Health Information Exchange (SHIE)

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
AIDS Education	\$552,568	\$105,220	\$91,330	\$(13,890)	(13.2)%
Behavioral Health Bridge Housing	\$10,679,579	\$26,013,530	\$20,740,163	\$(5,273,367)	(20.3)%
Car Seat Loaner Program	\$21,116	\$74,421	\$64,944	\$(9,477)	(12.7)%
Drug & Alcohol Abuse Education & Prevention	\$382,337	\$1,532,460	\$1,274,025	\$(258,435)	(16.9)%
Edible Food Recovery	\$637,283	\$2,671,537	\$2,117,514	\$(554,023)	(20.7)%
Maddy EMS Original & Supplemental	\$1,835,381	\$1,608,181	\$1,625,035	\$16,854	1.0%
Opioid Settlement	\$8,776,129	\$15,536,589	\$17,773,193	\$2,236,604	14.4%
Social Health Information Exchange	\$320,035	\$14,111,397	\$5,790,284	\$(8,321,113)	(59.0)%
Gross Expenditures/Appropriations	\$23,204,428	\$61,653,335	\$49,476,488	\$(12,176,847)	(19.8)%
Total Expenditures/Appropriations	\$23,204,428	\$61,653,335	\$49,476,488	\$(12,176,847)	(19.8)%
Total Financing Uses	\$23,204,428	\$61,653,335	\$49,476,488	\$(12,176,847)	(19.8)%
Revenue	\$15,624,712	\$36,634,884	\$32,037,753	\$(4,597,131)	(12.5)%
Total Revenue	\$15,624,712	\$36,634,884	\$32,037,753	\$(4,597,131)	(12.5)%
Total Use of Fund Balance	\$25,018,451	\$25,018,451	\$17,438,735	\$(7,579,716)	(30.3)%
Total Financing Sources	\$40,643,163	\$61,653,335	\$49,476,488	\$(12,176,847)	(19.8)%
Net Cost	\$(17,438,735)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$23,204,428	\$29,063,316	\$31,547,044	\$2,483,728	8.5%
Appropriation for Contingencies	\$—	\$32,590,019	\$17,929,444	\$(14,660,575)	(45.0)%
Gross Expenditures/Appropriations	\$23,204,428	\$61,653,335	\$49,476,488	\$(12,176,847)	(19.8)%
Total Expenditures/Appropriations	\$23,204,428	\$61,653,335	\$49,476,488	\$(12,176,847)	(19.8)%
Total Financing Uses	\$23,204,428	\$61,653,335	\$49,476,488	\$(12,176,847)	(19.8)%
Fines, Forfeitures & Penalties	\$1,967,969	\$1,794,340	\$1,738,456	\$(55,884)	(3.1)%
Revenue from Use Of Money & Property	\$2,092,285	\$—	\$256,614	\$256,614	—%
Intergovernmental Revenues	\$12,565,540	\$21,760,000	\$19,186,906	\$(2,573,094)	(11.8)%
Charges for Services	\$8,332,824	\$—	\$8,331,511	\$8,331,511	—%
Miscellaneous Revenues	\$(9,333,906)	\$13,080,544	\$2,524,266	\$(10,556,278)	(80.7)%
Revenue	\$15,624,712	\$36,634,884	\$32,037,753	\$(4,597,131)	(12.5)%
Total Revenue	\$15,624,712	\$36,634,884	\$32,037,753	\$(4,597,131)	(12.5)%
Fund Balance	\$25,018,451	\$25,018,451	\$17,438,735	\$(7,579,716)	(30.3)%
Total Use of Fund Balance	\$25,018,451	\$25,018,451	\$17,438,735	\$(7,579,716)	(30.3)%
Total Financing Sources	\$40,643,163	\$61,653,335	\$49,476,488	\$(12,176,847)	(19.8)%
Net Cost	\$(17,438,735)	\$—	\$—	\$—	—%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Behavioral Health Bridge Housing	1,006,500	—	1,006,500	—	—
Social Health Information Exchange	—	—	—	—	—

AIDS Education

Program Overview

AIDS Education provides HIV testing education for individuals on parole or probation for drug and solicitation offenses, and support services by linking people with HIV.

Penal Code (PC) Section 1463.23 required these offenders to pay fines which funded the local AIDS Education Trust account. A provision of receiving the AIDS Trust funds requires Sacramento County HIV Prevention staff to provide monthly presentations at Sacramento County Probation with probationers and parolees. Effective January 1, 2018, Senate Bill 239 repealed PC Section Code 1202.6, PC Section Code 1001.10, and PC Section Code 1463.23, decriminalizing certain offenses and eliminated the requirement for offenders to receive HIV Testing and Education services. As a result, the fines which funded the trust are phasing out and are minimally collected. The remaining funds are required to be specifically utilized for HIV prevention activities including funding HIV and sexually transmitted disease (STD) prevention staff time, HIV testing activities, HIV risk reduction supplies, and supplies supporting trainings and meetings with our HIV/STD subcontractors as well as testing and community partners. Ryan White Part A Minority AIDS Initiative (MAI) & Ryan White Ending The HIV Epidemic (ETHE) funds provide emergency relief funding to assist low-income uninsured and/or underinsured people infected with HIV and expands the program's ability to meet the needs of clients specifically focusing on Pillar two functions of linking people with HIV who are either newly diagnosed, diagnosed but currently not in care, or are diagnosed and in care but not yet virally suppressed, to the essentials HIV care, treatment and support services needed to help them reach viral suppression.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$552,568	\$8,712	\$15,778	\$7,066	81.1%
Appropriation for Contingencies	\$—	\$96,508	\$75,552	\$(20,956)	(21.7)%
Gross Expenditures/Appropriations	\$552,568	\$105,220	\$91,330	\$(13,890)	(13.2)%
Total Expenditures/Appropriations	\$552,568	\$105,220	\$91,330	\$(13,890)	(13.2)%
Total Financing Uses	\$552,568	\$105,220	\$91,330	\$(13,890)	(13.2)%
Fines, Forfeitures & Penalties	\$2,603	\$2,300	\$2,600	\$300	13.0%
Revenue from Use Of Money & Property	\$7,509	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$—	\$—	\$528,266	\$528,266	—%
Revenue	\$10,111	\$2,300	\$530,866	\$528,566	22,981.1%
Total Revenue	\$10,111	\$2,300	\$530,866	\$528,566	22,981.1%
Fund Balance	\$102,920	\$102,920	\$(439,536)	\$(542,456)	(527.1)%
Total Use of Fund Balance	\$102,920	\$102,920	\$(439,536)	\$(542,456)	(527.1)%
Total Financing Sources	\$113,031	\$105,220	\$91,330	\$(13,890)	(13.2)%
Net Cost	\$439,537	\$—	\$—	\$—	—%

Behavioral Health Bridge Housing

Program Overview

Behavioral Health Bridge Housing (BHBH) is a program that was signed into law in September 2022, under Assembly Bill 179 and distributes funding in multiple rounds from the California Department of Health Care Services through June 2027.

BHBH provides funding for the following:

- 3.0 FTE positions who are responsible for overseeing, monitoring, and reporting on use of BHBH funding and outcomes.
- A contract pool which serves to provide low barrier interim housing and voluntary supportive services for people experiencing literal unsheltered homelessness who have serious mental illness and/or substance use disorder.
- Safe Stay Communities contracted through and monitored by the Department of Homeless Services & Housing, which provide temporary shelter settings and services for unhoused community members.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$10,679,579	\$17,420,000	\$15,759,687	\$(1,660,313)	(9.5)%
Appropriation for Contingencies	\$—	\$8,593,530	\$4,980,476	\$(3,613,054)	(42.0)%
Gross Expenditures/Appropriations	\$10,679,579	\$26,013,530	\$20,740,163	\$(5,273,367)	(20.3)%
Total Expenditures/Appropriations	\$10,679,579	\$26,013,530	\$20,740,163	\$(5,273,367)	(20.3)%
Total Financing Uses	\$10,679,579	\$26,013,530	\$20,740,163	\$(5,273,367)	(20.3)%
Revenue from Use Of Money & Property	\$454,025	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$6,612,500	\$17,420,000	\$15,759,687	\$(1,660,313)	(9.5)%
Revenue	\$7,066,525	\$17,420,000	\$15,759,687	\$(1,660,313)	(9.5)%
Total Revenue	\$7,066,525	\$17,420,000	\$15,759,687	\$(1,660,313)	(9.5)%
Fund Balance	\$8,593,530	\$8,593,530	\$4,980,476	\$(3,613,054)	(42.0)%
Total Use of Fund Balance	\$8,593,530	\$8,593,530	\$4,980,476	\$(3,613,054)	(42.0)%
Total Financing Sources	\$15,660,055	\$26,013,530	\$20,740,163	\$(5,273,367)	(20.3)%
Net Cost	\$(4,980,476)	\$—	\$—	\$—	—%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Fund Watt Ave Stay Safe w BHBH funds - DHS Restricted Accounts					
	1,006,500	—	1,006,500	—	—
Fund the Department of Homeless Services and Housing (DHS) for the Watt Safe Stay Campus shelter and operational funding request in the amount of \$1,006,500 with Behavioral Health Bridge Housing (BHBH) Round 3. This funding will support shelter and operational costs at the Watt Safe Stay Campus and address the immediate needs of people experiencing homelessness who also have serious behavioral health conditions, such as a serious mental illness (SMI) and/or a substance use disorder (SUD). This site will have the capacity to serve up to 225 individuals nightly through the use of sleeping cabins and includes case management services, rehousing, meals, onsite security, laundry and hygiene facilities and will have ongoing costs. DHS is the operating partner for this program and holds the service agreements for bed space. This request is contingent upon the approval of linked growth requests in the DHS (BU 5820000) and Health Services Restricted Account (BU 7208000) budgets.					

Car Seat Loaner Program

Program Overview

The **Car Seat Loaner Program** is funded through the Childhood Illness and Injury Prevention Program (CHIIPP) by car seat/seat belt fines collected by the Courts. The CHIIPP (Loaner Program) is designed to provide education, outreach, and free/low cost car seats to families/caregivers with young children.

Some of the activities this program supports are, the participation in the Greater Sacramento Safe Kids Coalition and support activities, training and maintaining Certified Car Seat Technicians, providing back-up support to UC Davis on the car seat diversion program, posting limited free social media messages, maintaining the Greater Sacramento Car Seat Resource Guide, and conducting a 30-minute to 2-hour caregiver class on the importance of using car seats and using them correctly.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$21,116	\$5,590	\$22,090	\$16,500	295.2%
Appropriation for Contingencies	\$—	\$68,831	\$42,854	\$(25,977)	(37.7)%
Gross Expenditures/Appropriations	\$21,116	\$74,421	\$64,944	\$(9,477)	(12.7)%
Total Expenditures/Appropriations	\$21,116	\$74,421	\$64,944	\$(9,477)	(12.7)%
Total Financing Uses	\$21,116	\$74,421	\$64,944	\$(9,477)	(12.7)%
Fines, Forfeitures & Penalties	\$9,151	\$4,000	\$4,000	\$—	—%
Revenue from Use Of Money & Property	\$2,487	\$—	\$—	\$—	—%
Revenue	\$11,638	\$4,000	\$4,000	\$—	—%
Total Revenue	\$11,638	\$4,000	\$4,000	\$—	—%
Fund Balance	\$70,421	\$70,421	\$60,944	\$(9,477)	(13.5)%
Total Use of Fund Balance	\$70,421	\$70,421	\$60,944	\$(9,477)	(13.5)%
Total Financing Sources	\$82,059	\$74,421	\$64,944	\$(9,477)	(12.7)%
Net Cost	\$(60,943)	\$—	\$—	\$—	—%

Drug & Alcohol Abuse Education & Prevention

Program Overview

Drug & Alcohol Abuse Education & Prevention is comprised of three programmatic funding sources:

Alcohol Abuse Education & Prevention provides funding for staff who are responsible for overseeing substance use disorder education and prevention contracted services. Funding is also allocated to the Sacramento County Office of Education which leads the Sacramento County Coalition for Youth (SCCY). The Coalition creates community action to prevent youth substance use and organizes other County contracted prevention providers, along with recruiting broadly to engage community partners and stakeholders to form the coalition, mobilizing community cohesion around this issue. The primary and exclusive focus of the SCCY is to prevent and reduce substance use by youth. These funds are made up of fines and forfeitures.

Alcohol Program provides funding for two contracted providers to conduct substance use disorder prevention and education groups for youth. These funds are made up of fines collected for vehicle code violations and convictions.

Drug Abuse Education & Prevention provides funding for a Program Manager who supervises the Prevention Coordinator, and oversees all prevention and education activities of four contracted prevention providers. The funds are made up of drug program fees.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$382,337	\$430,027	\$429,719	\$(308)	(0.1)%
Appropriation for Contingencies	\$—	\$1,102,433	\$844,306	\$(258,127)	(23.4)%
Gross Expenditures/Appropriations	\$382,337	\$1,532,460	\$1,274,025	\$(258,435)	(16.9)%
Total Expenditures/Appropriations	\$382,337	\$1,532,460	\$1,274,025	\$(258,435)	(16.9)%
Total Financing Uses	\$382,337	\$1,532,460	\$1,274,025	\$(258,435)	(16.9)%
Fines, Forfeitures & Penalties	\$119,755	\$179,091	\$107,983	\$(71,108)	(39.7)%
Revenue from Use Of Money & Property	\$58,755	\$—	\$16,500	\$16,500	—%
Revenue	\$178,510	\$179,091	\$124,483	\$(54,608)	(30.5)%
Total Revenue	\$178,510	\$179,091	\$124,483	\$(54,608)	(30.5)%
Fund Balance	\$1,353,369	\$1,353,369	\$1,149,542	\$(203,827)	(15.1)%
Total Use of Fund Balance	\$1,353,369	\$1,353,369	\$1,149,542	\$(203,827)	(15.1)%
Total Financing Sources	\$1,531,879	\$1,532,460	\$1,274,025	\$(258,435)	(16.9)%
Net Cost	\$(1,149,542)	\$—	\$—	\$—	—%

Edible Food Recovery

Program Overview

Edible Food Recovery (EFR) was created to address the State of California's passing of Senate Bill SB1383, which required the California Department of Resources Recycling and Recovery (CalRecycle) to adopt regulations to reduce organic waste. The program's highlights include:

- The Sacramento County Department of Waste Management and Recycling, Cities of Citrus Heights, Elk Grove, Folsom, Galt, Rancho Cordova and Sacramento will provide the funding for this project.
- The County of Sacramento in cooperation with the cities of Citrus Heights, Elk Grove, Folsom, Galt, Rancho Cordova, and Sacramento, propose to implement a program focused primarily on increasing EFR capacity and funding of such actions, as necessary on a regional basis (Regional Program). The regional partnership is coordinated by the Sacramento County Department of Health, Public Health Division, including oversight of a Contractor to facilitate activities of the program. In addition to the Regional program, the County proposes to further implement an EFR program focused primarily on complying with the jurisdictional requirements for education and outreach, inspections, reporting, and recordkeeping. This requirement is a ten-year commitment.
- The Regional Partnership has established funding for the first two years of this program. Future funding will need to be determined.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$637,283	\$1,282,257	\$1,348,190	\$65,933	5.1%
Appropriation for Contingencies	\$—	\$1,389,280	\$769,324	\$(619,956)	(44.6)%
Gross Expenditures/Appropriations	\$637,283	\$2,671,537	\$2,117,514	\$(554,023)	(20.7)%
Total Expenditures/Appropriations	\$637,283	\$2,671,537	\$2,117,514	\$(554,023)	(20.7)%
Total Financing Uses	\$637,283	\$2,671,537	\$2,117,514	\$(554,023)	(20.7)%
Revenue from Use Of Money & Property	\$83,261	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$1,282,257	\$1,282,257	\$—	\$(1,282,257)	(100.0)%
Revenue	\$1,365,518	\$1,282,257	\$—	\$(1,282,257)	(100.0)%
Total Revenue	\$1,365,518	\$1,282,257	\$—	\$(1,282,257)	(100.0)%
Fund Balance	\$1,389,280	\$1,389,280	\$2,117,514	\$728,234	52.4%
Total Use of Fund Balance	\$1,389,280	\$1,389,280	\$2,117,514	\$728,234	52.4%
Total Financing Sources	\$2,754,798	\$2,671,537	\$2,117,514	\$(554,023)	(20.7)%
Net Cost	\$(2,117,514)	\$—	\$—	\$—	—%

Maddy EMS Original & Supplemental

Program Overview

Maddy EMS Original Government & Vehicle Codes provide funding to:

- Statutory requirements to reimburse physicians and surgeons for emergency services provided by all physicians and surgeons (except those physicians and surgeons employed by county hospitals), in general acute care hospitals that provide basic, comprehensive, or standby emergency services.
- Hospitals providing disproportionate trauma and emergency medical care services.
- Emergency Medical Services including programming, oversight and administration of the funds for the purposes described above.

Per Government Code Section 76000, the fund is generated by imposing an additional \$7 fine for every \$10 of every fine, penalty, or forfeiture imposed and collected by the courts for all criminal offenses, including all offenses involving a violation of the Vehicle Code or any local ordinance adopted pursuant to the Vehicle Code. EMS receives \$2 for every \$10 of penalty and \$5 is diverted to the Courthouse Construction fund.

Maddy EMS Supplemental Government & Vehicle Codes provide funding for:

- All the same elements as the original Government Code (GC) and Vehicle Code purposes (at a proportionally lower amount), but in addition, provides funding for Pediatric Trauma Hospitals. This is also known as Richie's Fund.

Per Government Code Section 76000.5, the County can elect to levy an additional \$2 for every \$10 of fines to support this additional EMS revenue. Sacramento County elected to do so by Resolution No. 2017-0533.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$1,835,381	\$1,594,025	\$1,608,949	\$14,924	0.9%
Appropriation for Contingencies	\$—	\$14,156	\$16,086	\$1,930	13.6%
Gross Expenditures/Appropriations	\$1,835,381	\$1,608,181	\$1,625,035	\$16,854	1.0%
Total Expenditures/Appropriations	\$1,835,381	\$1,608,181	\$1,625,035	\$16,854	1.0%
Total Financing Uses	\$1,835,381	\$1,608,181	\$1,625,035	\$16,854	1.0%
Fines, Forfeitures & Penalties	\$1,836,461	\$1,608,949	\$1,623,873	\$14,924	0.9%
Revenue from Use Of Money & Property	\$852	\$—	\$—	\$—	—%
Revenue	\$1,837,312	\$1,608,949	\$1,623,873	\$14,924	0.9%
Total Revenue	\$1,837,312	\$1,608,949	\$1,623,873	\$14,924	0.9%
Fund Balance	\$(768)	\$(768)	\$1,162	\$1,930	(251.3)%
Total Use of Fund Balance	\$(768)	\$(768)	\$1,162	\$1,930	(251.3)%
Total Financing Sources	\$1,836,544	\$1,608,181	\$1,625,035	\$16,854	1.0%
Net Cost	\$(1,163)	\$—	\$—	\$—	—%

Opiod Settlement

Program Overview

Opioids Settlement provides funding for:

- 11.0 FTE for existing Behavioral Health Services – Homeless Encampment and Response Team (HEART).
- Opioid prevention and education services through contracted community providers.
- 9.0 FTE in Behavioral Health Services – Substance Use Prevention and Services to support the creation of an opioid remediation program, which includes contracted community providers.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$8,776,129	\$5,980,000	\$6,939,412	\$959,412	16.0%
Appropriation for Contingencies	\$—	\$9,556,589	\$10,833,781	\$1,277,192	13.4%
Gross Expenditures/Appropriations	\$8,776,129	\$15,536,589	\$17,773,193	\$2,236,604	14.4%
Total Expenditures/Appropriations	\$8,776,129	\$15,536,589	\$17,773,193	\$2,236,604	14.4%
Total Financing Uses	\$8,776,129	\$15,536,589	\$17,773,193	\$2,236,604	14.4%
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	\$—	\$(3,966,500)	(100.0)%
Revenue	\$6,407,607	\$3,966,500	\$8,571,625	\$4,605,125	116.1%
Total Revenue	\$6,407,607	\$3,966,500	\$8,571,625	\$4,605,125	116.1%
Fund Balance	\$11,570,089	\$11,570,089	\$9,201,568	\$(2,368,521)	(20.5)%
Total Use of Fund Balance	\$11,570,089	\$11,570,089	\$9,201,568	\$(2,368,521)	(20.5)%
Total Financing Sources	\$17,977,696	\$15,536,589	\$17,773,193	\$2,236,604	14.4%
Net Cost	\$(9,201,568)	\$—	\$—	\$—	—%

Social Health Information Exchange

Program Overview

The **Social Health Information Exchange** (SHIE) provides funding for infrastructure for a health and social care data exchange to better support care coordination and program planning for Sacramento County residents. Additionally:

- The benefits that the SHIE offers closely align with many programmatic priorities that the Board has previously identified, including enhancing service delivery and coordination to the County's homeless population, enhancing linkages across the behavioral health crisis continuum, and enhancing case management and warm handoffs to the justice-involved population.
- The SHIE would assist in California Advancing and Innovating Medi-Cal (CalAIM) implementation, the County's continued development of the Sequential Intercept Model, and compliance with the Mays Consent Decree.
- Funding is to be received from 5 managed care plans (Aetna, Anthem, Health Net, Molina, and Kaiser), California State Department of Health Services, Providing Access and Transforming Health – Capacity and Infrastructure Transition, Expansion and Development (PATH CITED) grant, the County Departments of Probation and Human Assistance, the Sheriff's Office, the American Rescue Plan Act, the Epidemiology and Laboratory Capacity Expansion grant, and the Sacramento County Office of Education, Student Behavioral Health Incentive Program.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$320,035	\$2,342,705	\$5,423,219	\$3,080,514	131.5%
Appropriation for Contingencies	\$—	\$11,768,692	\$367,065	\$(11,401,627)	(96.9)%
Gross Expenditures/Appropriations	\$320,035	\$14,111,397	\$5,790,284	\$(8,321,113)	(59.0)%
Total Expenditures/Appropriations	\$320,035	\$14,111,397	\$5,790,284	\$(8,321,113)	(59.0)%
Total Financing Uses	\$320,035	\$14,111,397	\$5,790,284	\$(8,321,113)	(59.0)%
Revenue from Use Of Money & Property	\$339,256	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$(1,574,784)	\$4,340,000	\$2,898,953	\$(1,441,047)	(33.2)%
Miscellaneous Revenues	\$(16,982)	\$7,831,787	\$2,524,266	\$(5,307,521)	(67.8)%
Revenue	\$(1,252,510)	\$12,171,787	\$5,423,219	\$(6,748,568)	(55.4)%
Total Revenue	\$(1,252,510)	\$12,171,787	\$5,423,219	\$(6,748,568)	(55.4)%
Fund Balance	\$1,939,610	\$1,939,610	\$367,065	\$(1,572,545)	(81.1)%
Total Use of Fund Balance	\$1,939,610	\$1,939,610	\$367,065	\$(1,572,545)	(81.1)%
Total Financing Sources	\$687,100	\$14,111,397	\$5,790,284	\$(8,321,113)	(59.0)%
Net Cost	\$(367,065)	\$—	\$—	\$—	—%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Fund Watt Ave Stay Safe w BHBH funds - DHS Restricted Accounts	—	—	—	—	—
Fund the Department of Homeless Services and Housing (DHS) for the Watt Safe Stay Campus shelter and operational funding request in the amount of \$1,006,500 with Behavioral Health Bridge Housing (BHBH) Round 3. This funding will support shelter and operational costs at the Watt Safe Stay Campus and address the immediate needs of people experiencing homelessness who also have serious behavioral health conditions, such as a serious mental illness (SMI) and/or a substance use disorder (SUD). This site will have the capacity to serve up to 225 individuals nightly through the use of sleeping cabins and includes case management services, rehousing, meals, onsite security, laundry and hygiene facilities and will have ongoing costs. DHS is the operating partner for this program and holds the service agreements for bed space. This request is contingent upon the approval of linked growth requests in the DHS (BU 5820000) and Health Services Restricted Account (BU 7208000) budgets.					

Patient Care Revenue

Budget Unit Functions & Responsibilities

The **Patient Care Revenue (PCR)** Budget Unit was established to account for Behavioral Health Services' Intergovernmental Transfers for Medi-Cal revenues, in accordance with the California State Department of Healthcare Services' (DHCS) guidelines on payment reforms necessary to implement California Advancing and Innovating Medi-Cal (CalAIM) initiatives, which became effective in Fiscal Year 2023-24. Services are provided through mental health and substance use prevention and treatment programs.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Patient Care Revenue	\$233,890,780	\$278,001,117	\$359,639,881	\$81,638,764	29.4%
Gross Expenditures/Appropriations	\$233,890,780	\$278,001,117	\$359,639,881	\$81,638,764	29.4%
Total Expenditures/Appropriations	\$233,890,780	\$278,001,117	\$359,639,881	\$81,638,764	29.4%
Provision for Reserves	\$32,854,535	\$32,854,535	\$51,254,648	\$18,400,113	56.0%
Total Financing Uses	\$266,745,315	\$310,855,652	\$410,894,529	\$100,038,877	32.2%
Revenue	\$230,152,232	\$278,001,117	\$394,839,881	\$116,838,764	42.0%
Total Revenue	\$230,152,232	\$278,001,117	\$394,839,881	\$116,838,764	42.0%
Total Use of Fund Balance	\$52,647,732	\$32,854,535	\$16,054,648	\$(16,799,887)	(51.1)%
Total Financing Sources	\$282,799,964	\$310,855,652	\$410,894,529	\$100,038,877	32.2%
Net Cost	\$(16,054,648)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$233,890,780	\$278,001,117	\$359,639,881	\$81,638,764	29.4%
Gross Expenditures/Appropriations	\$233,890,780	\$278,001,117	\$359,639,881	\$81,638,764	29.4%
Total Expenditures/Appropriations	\$233,890,780	\$278,001,117	\$359,639,881	\$81,638,764	29.4%
Provision for Reserves	\$32,854,535	\$32,854,535	\$51,254,648	\$18,400,113	56.0%
Total Financing Uses	\$266,745,315	\$310,855,652	\$410,894,529	\$100,038,877	32.2%
Revenue from Use Of Money & Property	\$4,323,433	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$225,828,799	\$278,001,117	\$394,839,881	\$116,838,764	42.0%
Revenue	\$230,152,232	\$278,001,117	\$394,839,881	\$116,838,764	42.0%
Total Revenue	\$230,152,232	\$278,001,117	\$394,839,881	\$116,838,764	42.0%
Reserve Release	\$19,793,197	\$—	\$—	\$—	—%
Fund Balance	\$32,854,535	\$32,854,535	\$16,054,648	\$(16,799,887)	(51.1)%
Total Use of Fund Balance	\$52,647,732	\$32,854,535	\$16,054,648	\$(16,799,887)	(51.1)%
Total Financing Sources	\$282,799,964	\$310,855,652	\$410,894,529	\$100,038,877	32.2%
Net Cost	\$(16,054,648)	\$—	\$—	\$—	—%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Patient Care Revenue	8,536,791	—	8,536,791	—	—

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
PCR - Fund 1.0 FTE ASOII and 1.0 FTE Storekeeper I - OFCA					
	228,547	—	228,547	—	—

Fund 1.0 FTE ASO II and 1.0 FTE Storekeeper 1 in BU 7200000 to support the addition of two new BHS Facilities, which are in the process of the construction phase and planning to open in January 2027. The workload to the Facilities Management Services Team will significantly increase beyond the limitations of the current staffing levels. These positions will effectively provide support to open and operate these facilities and ensure future functionality and maintenance needs are met in a timely manner. This request includes \$12,300 one-time costs for computer equipment and cell phones for the two positions. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
PCR - Fund 1.0 FTE a CoCo Supv Civil Attorney BHS					
	375,550	—	375,550	—	—
Fund 1.0 FTE Supervising Civil Attorney to County Counsel for legal oversight on contracts and personnel issues. This need is driven by increased services required by Department of Health Services to improve efficiencies and maintain program integrity. Adding this position will allow for County Counsel to meet the needs of DHS regarding present and future legal advice on contracts as well as the increasing legal demands presented by increased staffing. The supervisory level will ensure that the entire DHS department receives a level of legal oversight necessary to ensure State and Federal compliance. Funded with Patient Care Revenue. Contingent on the approval of a linked growth requests from County Counsel (BU 4810000) and Health Services (BU 7200000).					
PCR - Fund 1.0 FTE SHPC - OFCA					
	201,584	—	201,584	—	—
Fund 1.0 FTE Senior Health Program Coordinator to oversee the Sacramento Health Connect, a countywide Social Health Information Exchange (SHIE) that links medical, behavioral health, social service and housing data from multiple sources, to oversee project management and ensure the project is kept on time and in compliance with overall project governance, contract provisions, and funding source regulations. This request includes a one-time costs of \$8,015 for computer and office equipment, software and cell phone. Funded with Patient Care revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					
PCR - Fund half of 7.0 FTE for EHR - BHS					
	392,172	—	392,172	—	—
Fund half of 7.0 FTE in the Electronic Health Records (EHR) Team to respond to increased billing volumes arising from implementation of a new EHR system, Behavioral Health payment reform, and recent and upcoming program growth. In Fiscal Year (FY) 2023-24, a new EHR system was implemented. At that time, the impact these factors would have on sustained, long-term work volume was unknown. Post implementation, we know that the resulting work volume has increased. Adding these positions is a response to Behavioral Health growth and will improve the overall quality of the EHR team by right sizing workloads, reducing the amount of overtime needed. These positions will also allow the EHR team to manage additional functions such as share of cost management and client billing, which will generate new revenue. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					
PCR - Fund half of 1.0 FTE HPM - BHS					
	106,244	—	106,244	—	—
Fund half the cost of 1.0 FTE Health Program Manager (HPM) in Health Services to provide added clinical and programmatic oversight to the Homeless Engagement and Response Team (HEART). This position will support important county, department, and division goals in alleviating homelessness by managing housing programs, implementing new transitional rent mandates, collaborating with external organizations to deliver holistic care, and analyzing data to ensure key performance indicators are being met and revenue maximized. The HPM will address gaps in housing services by collaborating with other county organizations, in turn improving homelessness and ensuring positive client outcomes, while also maximizing revenue. Funded with Patient Care Revenue (PCR). Contingent on the approval of a growth request in Health Services (BU 7200000).					
PCR - Funding for BHUCC - BHS					
	6,500,000	—	6,500,000	—	—
Increase funding for a new 24/7 Behavioral Health Urgent Care Clinic (BHUCC) utilizing \$6.5 million Patient Care Revenue in order to support the Mays Consent decree recommendation #22. The additional site will expand behavioral health access points for immediate mental health crisis services and serve as both a walk in clinic and as a diversion option for law enforcement agencies to drop off for individuals in emotional distress who voluntary want help. If not approved there will be a continued need for law enforcement response to mental health calls, continued strain on emergency room and jails and delays in timely access to individual experiencing a mental health crisis. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
PCR - Funding for Cert Hearing Officer - BHS					
	200,000	—	200,000	—	—
Increase funding by \$200,000 ongoing to provide certification hearing officers for Sacramento County beneficiaries. Behavioral Health Service contracts with California Hearing Officers to provide mandatory certification hearings to patients on involuntary holds in more than 10 Sacramento County hospitals and in every emergency department in the Sacramento area. Hearing volume has increased by an average of 11% per year due to general volume increases and legislative changes from AB 2275 and SB 43 which have further increased volume. The increase in volume and an unanticipated rate increase have led to costs for hearing officers exceeding initial projections and additional funding is needed to continue to provide this legally mandated service to Sacramento County beneficiaries. Failure to provide this service would violate legal requirements and leave County subject to sanctions. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					
PCR - Funding for DSH Transfer (HSPP) - BHS					
	207,258	—	207,258	—	—
Add funding for an Intrafund agreement with Department of Homeless Services and Housing (DSH) and Department of Health Services (DHS) Behavioral Health Services (BHS) for the cost of 1.0 FTE Human Services Program Planner, Range B position and overhead costs in the amount of \$18,115 to provide planning and oversight for programs to be created under new State health initiatives, including CalAIM, Proposition 1, and Proposition 47. The intrafund agreement will support this collaborative work between DSH and DHS BHS and will help develop programs to be funded under these new funding initiatives. This position will also work with existing DSH staff to inform braiding of these funds into existing programs administered by DSH. Staffing for this position will be an ongoing need to support DSH's expanding services and coordination efforts. Additionally, DSH requests one-time costs of \$1,000 for a cellphone, \$4,000 for furniture set-up and \$3,000 for computer equipment. Funded with Patient Care Revenue. Contingent on the approval of growth requests in the Homeless Services and Housing (BU 5820000) and Health Services (BU 7200000) budgets.					
PCR - Funding for EPW Relocation - OFCA					
	205,200	—	205,200	—	—
Fund \$205,200 for the second phase of the Department of Health Services (DHS) 7001 East Parkway (EPW) relocation project. DHS has outgrown the current EPW site where it has resided for approximately 25 years. The second phase of this project will entail retaining an architectural firm and the Department of General Services, Architectural Services Division (ASD), to research potential locations for the DHS' EPW operations, as well as relocating certain administrative activities of the DHS Division of Primary Health that are currently located in downtown Sacramento. The architects and ASD will identify two to three potential locations for the EPW relocation project. In consultation with ASD, the architectural firm will deliver floor plans and specifications for the potential locations, thus enabling DHS and County leadership to determine which location is best suited for DHS relocation in Summer 2027. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					
PCR - Funding for Patient Rights Contract - BHS					
	120,236	—	120,236	—	—
Fund an increase funding to the expenditure agreement of \$120,236 to fund 2.0 additional FTE Patients' Right Advocates to align staff resources more closely with advocacy needs and mandated representation of mental health clients at certification review hearings. When an individual is hospitalized involuntarily, they have a right to due process. The consequences for noncompliance are possible lawsuits against the County, which may result in fines and penalties. Current capacity for Patients' Rights Advocates is not sufficient to advocate on behalf of the hospitalized individual. Increase the Consumer Self Help, Patient's Rights contract by \$120,236 to support hiring two additional Patient's Rights Advocates to ensure we meet our State mandate to provide patient advocacy services in Lanterman-Petrus Short (LPS) designated facilities. These services ensure the statutory and constitutional rights of persons identified as mental health clients, a required component of involuntary hearings to protect patient's rights. (Cal. W&I Code § 5520). Funded with Patient Care Revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					

Correctional Health Services

Budget Unit Functions & Responsibilities

Correctional Health Services (CHS) provides healthcare services to adults incarcerated at the Main Jail and the Rio Cosumnes Correctional Center, and to youth detained in the County's Youth Detention Facility. Services include physical health, behavioral health, dental, pharmaceutical, and ancillary services. Health care is both preventive and therapeutic, and designed to provide for the physical and behavioral health needs of those incarcerated or detained, consistent with community standards of care and practice. Since Fiscal Year 2024-25, the CHS budget unit is comprised of Adult Correctional Health and Juvenile Correctional Health, each maintaining its own program:

- Adult Correctional Health
- Juvenile Correctional Health

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Adult Correctional Health	\$119,739,429	\$113,506,714	\$132,039,489	\$18,532,775	16.3%
Juvenile Correctional Health	\$13,373,349	\$13,410,588	\$15,388,304	\$1,977,716	14.7%
Gross Expenditures/Appropriations	\$133,112,777	\$126,917,302	\$147,427,793	\$20,510,491	16.2%
Total Intrafund Reimbursements	\$(481,910)	\$(361,764)	\$(381,009)	\$(19,245)	5.3%
Total Expenditures/Appropriations	\$132,630,867	\$126,555,538	\$147,046,784	\$20,491,246	16.2%
Revenue	\$16,606,252	\$21,115,913	\$21,466,745	\$350,832	1.7%
Total Interfund Reimbursements	\$22,880,688	\$21,244,162	\$35,740,877	\$14,496,715	68.2%
Total Revenue	\$39,486,940	\$42,360,075	\$57,207,622	\$14,847,547	35.1%
Net Cost	\$93,143,927	\$84,195,463	\$89,839,162	\$5,643,699	6.7%
Positions	297.9	284.0	306.9	22.9	8.1%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$60,726,828	\$64,850,736	\$69,848,042	\$4,997,306	7.7%
Services & Supplies	\$24,311,531	\$16,270,176	\$17,021,936	\$751,760	4.6%
Other Charges	\$40,408,887	\$37,712,570	\$50,461,334	\$12,748,764	33.8%
Equipment	\$501,267	\$483,467	\$693,467	\$210,000	43.4%
Intrafund Charges	\$7,164,264	\$7,600,353	\$9,403,014	\$1,802,661	23.7%
Gross Expenditures/Appropriations	\$133,112,777	\$126,917,302	\$147,427,793	\$20,510,491	16.2%
Other Intrafund Reimbursements	\$(380,825)	\$(361,764)	\$(381,009)	\$(19,245)	5.3%
Intrafund Reimbursements within Department	\$(101,085)	\$—	\$—	\$—	—%
Total Intrafund Reimbursements	\$(481,910)	\$(361,764)	\$(381,009)	\$(19,245)	5.3%
Total Expenditures/Appropriations	\$132,630,867	\$126,555,538	\$147,046,784	\$20,491,246	16.2%
Fines, Forfeitures & Penalties	\$15,281	\$53,000	\$51,935	\$(1,065)	(2.0)%
Intergovernmental Revenues	\$16,510,643	\$21,062,913	\$21,414,810	\$351,897	1.7%
Charges for Services	\$57,343	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$22,985	\$—	\$—	\$—	—%
Revenue	\$16,606,252	\$21,115,913	\$21,466,745	\$350,832	1.7%
Other Interfund Reimbursements	\$1,074,478	\$113,889	\$3,898,953	\$3,785,064	3,323.5%
Semi-Discretionary Reimbursements	\$21,806,210	\$21,130,273	\$31,841,924	\$10,711,651	50.7%
Total Interfund Reimbursements	\$22,880,688	\$21,244,162	\$35,740,877	\$14,496,715	68.2%
Total Revenue	\$39,486,940	\$42,360,075	\$57,207,622	\$14,847,547	35.1%
Net Cost	\$93,143,927	\$84,195,463	\$89,839,162	\$5,643,699	6.7%
Positions	297.9	284.0	306.9	22.9	8.1%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Adult Correctional Health	10,329,172	—	2,302,000	8,027,172	10.0
Juvenile Correctional Health	413,428	—	400,000	13,428	—

Adult Correctional Health

Program Overview

Adult Correctional Health administers all legally mandated health and mental health services provided to adult inmates held in the County jail system. These services include physical health, behavioral health, dental, pharmaceutical, and ancillary services. Health care is both preventive and therapeutic, and designed to provide for the physical and behavioral health of the inmate population consistent with community standards of care and practice.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$52,744,944	\$57,424,821	\$60,844,728	\$3,419,907	6.0%
Services & Supplies	\$23,846,748	\$15,758,265	\$16,584,649	\$826,384	5.2%
Other Charges	\$37,927,817	\$35,012,570	\$47,361,334	\$12,348,764	35.3%
Equipment	\$450,871	\$433,467	\$693,467	\$260,000	60.0%
Intrafund Charges	\$4,769,049	\$4,877,591	\$6,555,311	\$1,677,720	34.4%
Gross Expenditures/Appropriations	\$119,739,429	\$113,506,714	\$132,039,489	\$18,532,775	16.3%
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	\$132,039,489	\$18,532,775	16.3%
Fines, Forfeitures & Penalties	\$15,281	\$53,000	\$51,935	\$(1,065)	(2.0)%
Intergovernmental Revenues	\$10,725,373	\$15,926,503	\$16,081,900	\$155,397	1.0%
Charges for Services	\$57,343	\$—	\$—	\$—	—%
Miscellaneous Revenues	\$20,760	\$—	\$—	\$—	—%
Revenue	\$10,818,756	\$15,979,503	\$16,133,835	\$154,332	1.0%
Other Interfund Reimbursements	\$939,393	\$110,224	\$2,809,298	\$2,699,074	2,448.7%
Semi-Discretionary Reimbursements	\$20,242,506	\$19,566,569	\$30,278,220	\$10,711,651	54.7%
Total Interfund Reimbursements	\$21,181,899	\$19,676,793	\$33,087,518	\$13,410,725	68.2%
Total Revenue	\$32,000,656	\$35,656,296	\$49,221,353	\$13,565,057	38.0%
Net Cost	\$87,617,211	\$77,850,418	\$82,818,136	\$4,967,718	6.4%
Positions	259.5	253.5	268.5	15.0	5.9%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CHS - Add 2.0 FTE for Chronic Care Team - ACH					
	381,887	—	—	381,887	2.0
Add 2.0 FTE Registered Nurse D/CF Lv 2 for Chronic Care sick calls to address deficiencies in the Mays Consent Decree monitoring report. Chronic care concerns were mentioned in over 50% of the deficiencies in the recent monitoring report. The new Chronic Care Team will provide timely and appropriate triage and care for patients with chronic conditions to help address ongoing health concerns. This program will help ensure timely access to care and the provision of proper care for chronic care patients. Nurses will triage patients with chronic conditions differently than a typical patient due to their more complicated health histories. Case management nurses will handle all specialty referrals for these patients. Creation of permanent County staff will reduce Registry costs, particularly for Case Management.					
CHS - Funding for 1 XT Cabinets - ACH					
	130,000	—	—	130,000	—
Increased funding of \$130,000 to purchase one XT Cabinet that automatically dispenses medications. The unit provides automated inventory control and oversight, tracks expiration dates of medications, and helps to ensure medications are dispensed to specific patients. The unit will help with controls to ensure medications are dispensed appropriately and that inventory is used prior to expiration. The new unit will eliminate waste in both purchases and expired medication by better tracking usage and resupply needs. This unit also addresses medication dispensing compliance issues related to the Mays Consent Decree.					
CHS - Funding for APU Expansion - ACH					
	1,290,575	—	—	1,290,575	8.0
Add 8.0 FTE Registered Nurse D/CF Lv 2, increase the UC Davis mental health services contract by \$2,761,273, and a one-time cost of \$130,000 to purchase an XT cabinet to dispense pharmaceuticals for patients in the unit. The Acute Psychiatric Unit (APU) houses the patients requiring the highest level of psychiatric care, and expansion will help patients receive critical care as required under the Mays Consent Decree. The growth request in Fiscal Year 2025-26 is for only 3 months of ongoing costs for staffing (\$470,257) and UC Davis contract (\$690,318), but 100% of one-time costs. This unit will require substantial tenant improvements in the facility before APU will be operational, with a target completion date of late Spring 2026. The Department of General Services will fund the construction with capital construction funds, and the Sheriff's Office will also request additional custody staff for the unit. Contingent on the approval of a growth request in Sheriff Budget Unit (BU 7400000).					
CHS - Funding for Exodus Contract - ACH					
	300,000	—	—	300,000	—
Fund \$300,000 in appropriations for the County's ongoing contract with Exodus Project. This contract was held by Public Defender through June 30, 2025. Since the scope of work is more in line with the pre- and post-release projects handled by Adult Correctional Health (ACH) with the Justice Involved population, ACH is requesting to reassign this contract to ACH in Fiscal Year 2025-26.					
CHS - Funding for Prop 47 - ACH					
	2,302,000	—	2,302,000	—	—
Add ongoing appropriations for Prop 47 contract pass through costs, requesting \$2,302,000 in Fiscal Year (FY) 2025-26, \$2,302,000 in FY 2026-27, and \$1,724,750 in FY 2027-28. If budgeted costs are not fully expended in a FY, the remaining appropriations will roll to the next FY, until the performance period ends on 3/31/28. These appropriations will also be used to fund a Prop 47 contract held by the Dept. of Homeless Services and Housing (DHS), budgeted as a transfer of \$1,213,000. Prop 47 is a state grant from the Board of State and Community Corrections and was awarded to DHS in October 2024. The grant requires at least 50% of the award be passed through to community providers with the goal of reducing homelessness and recidivism. Community providers will provide services to inmates as they are released from jail to connect them with housing and other services. These costs are fully funded by the grant. Contingent on the approval of a linked growth request in DHS (BU 5820000).					

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CHS - Increase UCD contract for Program Support - ACH					
	303,059	—	—	303,059	—
Increase the UC Davis (UCD) mental health services contract by \$303,059 to fund 1.0 UCD FTE to increase the program support for the entire program. This request improves administrative support and quality improvement (QI) review across all UCD's programs. QI is a requirement of the Mays Consent Decree, and requires that the staff's work is audited and that proof of practice/continuous quality improvement is provided. Currently, there is only one QI employee who is not meeting the review requirements for Mays, and not enough administrative staff so clinicians are completing their own routine paperwork, taking them away from patient care. Approval of this request would improve timely access to care by reassigning administrative tasks to appropriate job classes and would improve QI efforts to better meet Mays Consent Decree requirements.					
CHS - Increase UCD MH Svcs at Main Jail/RCCC - ACH					
	3,855,034	—	—	3,855,034	—
Increase the UC Davis (UCD) mental health services contract by \$3,855,034 to fund cost increases required to maintain the contract's current level of mental health services in the Main Jail and Rio Cosumnes Correctional Center (RCCC). This contract funds ongoing services for Outpatient, Inpatient, Intensive Outpatient Program, Enhanced Outpatient Program, Enhanced Programs and Administration, Jail-Based Competency Treatment, and Early Access and Stabilization Services. As UCD incurs cost increases from cost of living adjustments and overhead increases, the base contract costs to the County must increase in order to maintain current staffing levels and the required level of service to continue to address the Mays Consent Decree's mental health requirements. Approval of the request will increase mental health services available in the jails, and improve timely access to care.					
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).					

Juvenile Correctional Health

Program Overview

Juvenile Correctional Health provides high quality health care services to detained youth by ensuring effective and efficient service delivery in collaboration with the Sacramento County Probation Department, DHS Behavioral Health, and community service agencies. Services include physical health, behavioral health, dental, pharmaceutical, and ancillary services.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$7,981,884	\$7,425,915	\$9,003,314	\$1,577,399	21.2%
Services & Supplies	\$464,783	\$511,911	\$437,287	\$(74,624)	(14.6)%
Other Charges	\$2,481,070	\$2,700,000	\$3,100,000	\$400,000	14.8%
Equipment	\$50,396	\$50,000	\$—	\$(50,000)	(100.0)%
Intrafund Charges	\$2,395,215	\$2,722,762	\$2,847,703	\$124,941	4.6%
Gross Expenditures/Appropriations	\$13,373,349	\$13,410,588	\$15,388,304	\$1,977,716	14.7%
Other Intrafund Reimbursements	\$(360,349)	\$(361,764)	\$(381,009)	\$(19,245)	5.3%
Total Intrafund Reimbursements	\$(360,349)	\$(361,764)	\$(381,009)	\$(19,245)	5.3%
Total Expenditures/Appropriations	\$13,013,000	\$13,048,824	\$15,007,295	\$1,958,471	15.0%
Intergovernmental Revenues	\$5,785,270	\$5,136,410	\$5,332,910	\$196,500	3.8%
Miscellaneous Revenues	\$2,225	\$—	\$—	\$—	—%
Revenue	\$5,787,495	\$5,136,410	\$5,332,910	\$196,500	3.8%
Other Interfund Reimbursements	\$135,085	\$3,665	\$1,089,655	\$1,085,990	29,631.4%
Semi-Discretionary Reimbursements	\$1,563,704	\$1,563,704	\$1,563,704	\$—	—%
Total Interfund Reimbursements	\$1,698,789	\$1,567,369	\$2,653,359	\$1,085,990	69.3%
Total Revenue	\$7,486,284	\$6,703,779	\$7,986,269	\$1,282,490	19.1%
Net Cost	\$5,526,716	\$6,345,045	\$7,021,026	\$675,981	10.7%
Positions	38.4	30.5	38.4	7.9	25.9%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CHS - Funding for Voluntary Rate Range Program - JCH					
	400,000	—	400,000	—	—
Increase funding for the Voluntary Rate Range Program participatory amount by \$400,000, from \$2,600,000 to \$3,000,000. The amount required to pay the state to participate in VRRP varies each year, is not an amount that can be easily estimated or controlled by the County, and is not known in time for budget preparation. To ensure sufficient appropriations to participate, the growth request is required. Only the actual required cost will be paid to the state, and the revenue received exceeds the payment made by the County for participation in this program. Program participation is critical to reducing the general fund requirements in Juvenile Correctional Health (JCH) by approximately \$3M a year. Turnaround times in the program are very short. If the appropriations are not increased now in anticipation of increased contract costs, JCH may not be able to request appropriation adjustments in time to participate in the program and meet deadlines, and an additional \$3M general fund draw will be realized.					
CHS - Reallocate 0.3 FTE Physician 3 to 0.5 FTE Physician 3 - JCH					
	13,428	—	—	13,428	—
Reallocate a filled 0.3 FTE Physician 3 D/CF to 0.5 FTE Physician 3 D/CF, and delete a vacant 0.2 FTE Physician 3 D/CF on an ongoing basis. Increasing the FTE from 0.3 to 0.5 will better address all primary healthcare needs for patients at the Youth Detention Facility by expanding the Medication Assisted Treatment program. The 0.2 FTE Physician 3 D/CF has been vacant since it was reallocated in 2023. It is difficult to recruit physicians for less than 0.5 FTE, and the 0.2 FTE will likely remain vacant indefinitely which causes the division to require staff to work over their allotted hours per week, or to hire registry staff to meet patient care demands. The requested change does not change FTE counts but does add nominal benefits costs to the 0.5 FTE position.					

Health - Medical Treatment Payments

Budget Unit Functions & Responsibilities

The Department of Health Services utilizes **Health – Medical Treatment Payments** to administer and manage a variety of health related programs. These programs authorize and refer patients meeting medical necessity criteria to secondary (diagnostic and specialty care) and tertiary (hospital level) care providers. Services are provided through the following programs:

- California Children's Services (CCS)
- Health Provider Payments

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
California Children's Services	\$267,850	\$228,432	\$228,432	\$—	—%
Health Provider Payments	\$(88,469)	\$1,862,918	\$555,000	\$(1,307,918)	(70.2)%
Gross Expenditures/Appropriations	\$179,381	\$2,091,350	\$783,432	\$(1,307,918)	(62.5)%
Total Expenditures/Appropriations	\$179,381	\$2,091,350	\$783,432	\$(1,307,918)	(62.5)%
Total Interfund Reimbursements	\$267,850	\$1,992,208	\$783,432	\$(1,208,776)	(60.7)%
Total Revenue	\$267,850	\$1,992,208	\$783,432	\$(1,208,776)	(60.7)%
Net Cost	\$(88,469)	\$99,142	\$—	\$(99,142)	(100.0)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$179,381	\$1,891,350	\$583,432	\$(1,307,918)	(69.2)%
Intrafund Charges	\$—	\$200,000	\$200,000	\$—	—%
Gross Expenditures/Appropriations	\$179,381	\$2,091,350	\$783,432	\$(1,307,918)	(62.5)%
Total Expenditures/Appropriations	\$179,381	\$2,091,350	\$783,432	\$(1,307,918)	(62.5)%
Semi-Discretionary Reimbursements	\$267,850	\$1,992,208	\$783,432	\$(1,208,776)	(60.7)%
Total Interfund Reimbursements	\$267,850	\$1,992,208	\$783,432	\$(1,208,776)	(60.7)%
Total Revenue	\$267,850	\$1,992,208	\$783,432	\$(1,208,776)	(60.7)%
Net Cost	\$(88,469)	\$99,142	\$—	\$(99,142)	(100.0)%

California Children's Services

Program Overview

California Children's Services (CCS) provides case managed authorization of medically necessary secondary and tertiary (diagnostic, specialty care, inpatient) services to children with eligible medical conditions under age 21 whose families meet financial eligibility requirements.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$267,850	\$228,432	\$228,432	\$—	—%
Gross Expenditures/Appropriations	\$267,850	\$228,432	\$228,432	\$—	—%
Total Expenditures/Appropriations	\$267,850	\$228,432	\$228,432	\$—	—%
Semi-Discretionary Reimbursements	\$267,850	\$228,432	\$228,432	\$—	—%
Total Interfund Reimbursements	\$267,850	\$228,432	\$228,432	\$—	—%
Total Revenue	\$267,850	\$228,432	\$228,432	\$—	—%
Net Cost	\$—	\$—	\$—	\$—	—%

Health Provider Payments

Program Overview

The **Health Provider Payments** account provides funding for authorized lab services, diagnostics, and specialty services provided to assigned enrollees in the Healthy Partners Program. The Healthy Partners Program provides primary and preventative health care services to low-income, undocumented adults residing in Sacramento County.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$(88,469)	\$1,662,918	\$355,000	\$(1,307,918)	(78.7)%
Intrafund Charges	\$—	\$200,000	\$200,000	\$—	—%
Gross Expenditures/Appropriations	\$(88,469)	\$1,862,918	\$555,000	\$(1,307,918)	(70.2)%
Total Expenditures/Appropriations	\$(88,469)	\$1,862,918	\$555,000	\$(1,307,918)	(70.2)%
Semi-Discretionary Reimbursements	\$—	\$1,763,776	\$555,000	\$(1,208,776)	(68.5)%
Total Interfund Reimbursements	\$—	\$1,763,776	\$555,000	\$(1,208,776)	(68.5)%
Total Revenue	\$—	\$1,763,776	\$555,000	\$(1,208,776)	(68.5)%
Net Cost	\$(88,469)	\$99,142	\$—	\$(99,142)	(100.0)%

Mental Health Services Act

Budget Unit Functions & Responsibilities

Mental Health Services Act (MHSA) provides financing to develop and expand community-based mental health programs in Sacramento County. Revenues are generated from a one percent tax on personal income in excess of \$1 million approved by voters in November 2004 (Proposition 63). Services are provided through the following programs:

- Community Support Services, which funds mental health treatment for youth and their families.
- Innovation, which provides funding for testing new mental health practices.
- Prevention and Early Intervention, which provides programs to prevent mental illness from becoming more severe.
- Technical Needs, which provides funding for technology to improve MHSA service delivery.
- Workforce Education and Training, which provides funding to train staff that work in the public mental health system.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Community Services and Supports	\$106,730,179	\$111,635,475	\$82,354,104	\$(29,281,371)	(26.2)%
Innovation	\$1,186,983	\$8,423,225	\$9,621,508	\$1,198,283	14.2%
Prevention and Early Intervention	\$19,332,239	\$21,968,220	\$20,467,198	\$(1,501,022)	(6.8)%
Technical Needs	\$7,211,087	\$6,560,571	\$2,584,978	\$(3,975,593)	(60.6)%
Workforce Education and Training	\$1,788,736	\$2,262,151	\$1,236,937	\$(1,025,214)	(45.3)%
Gross Expenditures/Appropriations	\$136,249,225	\$150,849,642	\$116,264,725	\$(34,584,917)	(22.9)%
Total Intrafund Reimbursements	\$(4,500,000)	\$(4,501,536)	\$(3,222,784)	\$1,278,752	(28.4)%
Total Expenditures/Appropriations	\$131,749,225	\$146,348,106	\$113,041,941	\$(33,306,165)	(22.8)%
Provision for Reserves	\$4,667,552	\$4,667,552	\$22,216,051	\$17,548,499	376.0%
Total Financing Uses	\$136,416,777	\$151,015,658	\$135,257,992	\$(15,757,666)	(10.4)%
Revenue	\$138,690,444	\$119,322,203	\$101,290,870	\$(18,031,333)	(15.1)%
Total Revenue	\$138,690,444	\$119,322,203	\$101,290,870	\$(18,031,333)	(15.1)%
Total Use of Fund Balance	\$31,693,455	\$31,693,455	\$33,967,122	\$2,273,667	7.2%
Total Financing Sources	\$170,383,899	\$151,015,658	\$135,257,992	\$(15,757,666)	(10.4)%
Net Cost	\$(33,967,122)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$131,749,225	\$146,348,106	\$113,041,941	\$(33,306,165)	(22.8)%
Intrafund Charges	\$4,500,000	\$4,501,536	\$3,222,784	\$(1,278,752)	(28.4)%
Gross Expenditures/Appropriations	\$136,249,225	\$150,849,642	\$116,264,725	\$(34,584,917)	(22.9)%
Intrafund Reimbursements within Department	\$(4,500,000)	\$(4,501,536)	\$(3,222,784)	\$1,278,752	(28.4)%
Total Intrafund Reimbursements	\$(4,500,000)	\$(4,501,536)	\$(3,222,784)	\$1,278,752	(28.4)%
Total Expenditures/Appropriations	\$131,749,225	\$146,348,106	\$113,041,941	\$(33,306,165)	(22.8)%
Provision for Reserves	\$4,667,552	\$4,667,552	\$22,216,051	\$17,548,499	376.0%
Total Financing Uses	\$136,416,777	\$151,015,658	\$135,257,992	\$(15,757,666)	(10.4)%
Revenue from Use Of Money & Property	\$5,278,343	\$6,679,999	\$7,387,400	\$707,401	10.6%
Intergovernmental Revenues	\$133,412,101	\$112,642,204	\$93,903,470	\$(18,738,734)	(16.6)%
Revenue	\$138,690,444	\$119,322,203	\$101,290,870	\$(18,031,333)	(15.1)%
Total Revenue	\$138,690,444	\$119,322,203	\$101,290,870	\$(18,031,333)	(15.1)%
Reserve Release	\$60,101,252	\$60,101,252	\$—	\$(60,101,252)	(100.0)%
Fund Balance	\$(28,407,797)	\$(28,407,797)	\$33,967,122	\$62,374,919	(219.6)%
Total Use of Fund Balance	\$31,693,455	\$31,693,455	\$33,967,122	\$2,273,667	7.2%
Total Financing Sources	\$170,383,899	\$151,015,658	\$135,257,992	\$(15,757,666)	(10.4)%
Net Cost	\$(33,967,122)	\$—	\$—	\$—	—%

Community Services and Supports

Program Overview

Community Services and Supports (CSS) provides ongoing funding for mental health treatment services and supports for children/youth and their families living with severe emotional disturbance and adults living with a serious mental illness. CSS funds are also used to support and sustain the MHSA Housing program investments, as well as the time-limited funding for Innovation, Prevention and Early Intervention, Technical Needs, and Workforce Education and Training.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$102,230,179	\$107,133,939	\$79,131,320	\$(28,002,619)	(26.1)%
Intrafund Charges	\$4,500,000	\$4,501,536	\$3,222,784	\$(1,278,752)	(28.4)%
Gross Expenditures/Appropriations	\$106,730,179	\$111,635,475	\$82,354,104	\$(29,281,371)	(26.2)%
Total Expenditures/Appropriations	\$106,730,179	\$111,635,475	\$82,354,104	\$(29,281,371)	(26.2)%
Provision for Reserves	\$—	\$—	\$11,306,702	\$11,306,702	—%
Total Financing Uses	\$106,730,179	\$111,635,475	\$93,660,806	\$(17,974,669)	(16.1)%
Revenue from Use Of Money & Property	\$239,216	\$5,066,095	\$3,643,872	\$(1,422,223)	(28.1)%
Intergovernmental Revenues	\$101,331,878	\$82,760,000	\$71,366,640	\$(11,393,360)	(13.8)%
Revenue	\$101,571,094	\$87,826,095	\$75,010,512	\$(12,815,583)	(14.6)%
Total Revenue	\$101,571,094	\$87,826,095	\$75,010,512	\$(12,815,583)	(14.6)%
Reserve Release	\$54,864,631	\$54,864,631	\$—	\$(54,864,631)	(100.0)%
Fund Balance	\$(31,055,251)	\$(31,055,251)	\$18,650,294	\$49,705,545	(160.1)%
Total Use of Fund Balance	\$23,809,380	\$23,809,380	\$18,650,294	\$(5,159,086)	(21.7)%
Total Financing Sources	\$125,380,474	\$111,635,475	\$93,660,806	\$(17,974,669)	(16.1)%
Net Cost	\$(18,650,295)	\$—	\$—	\$—	—%

Innovation

Program Overview

Innovation provides time-limited funding to test new and/or improved mental health practices or approaches with the goal of increasing access, increasing quality, or promoting interagency collaboration.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$1,186,983	\$8,423,225	\$9,621,508	\$1,198,283	14.2%
Gross Expenditures/Appropriations	\$1,186,983	\$8,423,225	\$9,621,508	\$1,198,283	14.2%
Total Expenditures/Appropriations	\$1,186,983	\$8,423,225	\$9,621,508	\$1,198,283	14.2%
Provision for Reserves	\$4,547,098	\$4,547,098	\$698,733	\$(3,848,365)	(84.6)%
Total Financing Uses	\$5,734,081	\$12,970,323	\$10,320,241	\$(2,650,082)	(20.4)%
Revenue from Use Of Money & Property	\$(4,731,210)	\$912,808	\$2,725,862	\$1,813,054	198.6%
Intergovernmental Revenues	\$6,676,984	\$5,370,000	\$4,695,170	\$(674,830)	(12.6)%
Revenue	\$1,945,775	\$6,282,808	\$7,421,032	\$1,138,224	18.1%
Total Revenue	\$1,945,775	\$6,282,808	\$7,421,032	\$1,138,224	18.1%
Fund Balance	\$6,687,515	\$6,687,515	\$2,899,209	\$(3,788,306)	(56.6)%
Total Use of Fund Balance	\$6,687,515	\$6,687,515	\$2,899,209	\$(3,788,306)	(56.6)%
Total Financing Sources	\$8,633,290	\$12,970,323	\$10,320,241	\$(2,650,082)	(20.4)%
Net Cost	\$(2,899,208)	\$—	\$—	\$—	—%

Prevention and Early Intervention

Program Overview

Prevention and Early Intervention provides on-going funding for programs and activities designed to prevent mental illness from occurring or becoming more severe and disabling.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$19,332,239	\$21,968,220	\$20,467,198	\$(1,501,022)	(6.8)%
Gross Expenditures/Appropriations	\$19,332,239	\$21,968,220	\$20,467,198	\$(1,501,022)	(6.8)%
Total Expenditures/Appropriations	\$19,332,239	\$21,968,220	\$20,467,198	\$(1,501,022)	(6.8)%
Provision for Reserves	\$120,454	\$120,454	\$5,910,969	\$5,790,515	4,807.2%
Total Financing Uses	\$19,452,693	\$22,088,674	\$26,378,167	\$4,289,493	19.4%
Revenue from Use Of Money & Property	\$5,378,682	\$535,171	\$153,941	\$(381,230)	(71.2)%
Intergovernmental Revenues	\$25,403,074	\$24,500,000	\$17,841,660	\$(6,658,340)	(27.2)%
Revenue	\$30,781,755	\$25,035,171	\$17,995,601	\$(7,039,570)	(28.1)%
Total Revenue	\$30,781,755	\$25,035,171	\$17,995,601	\$(7,039,570)	(28.1)%
Fund Balance	\$(2,946,497)	\$(2,946,497)	\$8,382,566	\$11,329,063	(384.5)%
Total Use of Fund Balance	\$(2,946,497)	\$(2,946,497)	\$8,382,566	\$11,329,063	(384.5)%
Total Financing Sources	\$27,835,258	\$22,088,674	\$26,378,167	\$4,289,493	19.4%
Net Cost	\$(8,382,565)	\$—	\$—	\$—	—%

Technical Needs

Program Overview

Technical Needs provides time-limited funding for facilities and technological infrastructure for MHSA service delivery.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$7,211,087	\$6,560,571	\$2,584,978	\$(3,975,593)	(60.6)%
Gross Expenditures/Appropriations	\$7,211,087	\$6,560,571	\$2,584,978	\$(3,975,593)	(60.6)%
Intrafund Reimbursements within Department	\$(3,500,000)	\$(3,500,000)	\$(2,023,592)	\$1,476,408	(42.2)%
Total Intrafund Reimbursements	\$(3,500,000)	\$(3,500,000)	\$(2,023,592)	\$1,476,408	(42.2)%
Total Expenditures/Appropriations	\$3,711,087	\$3,060,571	\$561,386	\$(2,499,185)	(81.7)%
Provision for Reserves	\$—	\$—	\$2,213,607	\$2,213,607	—%
Total Financing Uses	\$3,711,087	\$3,060,571	\$2,774,993	\$(285,578)	(9.3)%
Revenue from Use Of Money & Property	\$2,900,832	\$57,958	\$594,839	\$536,881	926.3%
Intergovernmental Revenues	\$—	\$12,204	\$—	\$(12,204)	(100.0)%
Revenue	\$2,900,832	\$70,162	\$594,839	\$524,677	747.8%
Total Revenue	\$2,900,832	\$70,162	\$594,839	\$524,677	747.8%
Reserve Release	\$3,089,403	\$3,089,403	\$—	\$(3,089,403)	(100.0)%
Fund Balance	\$(98,994)	\$(98,994)	\$2,180,154	\$2,279,148	(2,302.3)%
Total Use of Fund Balance	\$2,990,409	\$2,990,409	\$2,180,154	\$(810,255)	(27.1)%
Total Financing Sources	\$5,891,241	\$3,060,571	\$2,774,993	\$(285,578)	(9.3)%
Net Cost	\$(2,180,154)	\$—	\$—	\$—	—%

Workforce Education and Training

Program Overview

Workforce Education and Training (WET) provides time-limited funding with a goal to recruit, train and retain a diverse culturally and linguistically competent staff for the public mental health system. WET activities must be sustained by Community Services and Supports funding once dedicated WET funding is exhausted.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$1,788,736	\$2,262,151	\$1,236,937	\$(1,025,214)	(45.3)%
Gross Expenditures/Appropriations	\$1,788,736	\$2,262,151	\$1,236,937	\$(1,025,214)	(45.3)%
Intrafund Reimbursements within Department	\$(1,000,000)	\$(1,001,536)	\$(1,199,192)	\$(197,656)	19.7%
Total Intrafund Reimbursements	\$(1,000,000)	\$(1,001,536)	\$(1,199,192)	\$(197,656)	19.7%
Total Expenditures/Appropriations	\$788,736	\$1,260,615	\$37,745	\$(1,222,870)	(97.0)%
Provision for Reserves	\$—	\$—	\$2,086,040	\$2,086,040	—%
Total Financing Uses	\$788,736	\$1,260,615	\$2,123,785	\$863,170	68.5%
Revenue from Use Of Money & Property	\$1,490,823	\$107,967	\$268,886	\$160,919	149.0%
Intergovernmental Revenues	\$165	\$—	\$—	\$—	—%
Revenue	\$1,490,988	\$107,967	\$268,886	\$160,919	149.0%
Total Revenue	\$1,490,988	\$107,967	\$268,886	\$160,919	149.0%
Reserve Release	\$2,147,218	\$2,147,218	\$—	\$(2,147,218)	(100.0)%
Fund Balance	\$(994,570)	\$(994,570)	\$1,854,899	\$2,849,469	(286.5)%
Total Use of Fund Balance	\$1,152,648	\$1,152,648	\$1,854,899	\$702,251	60.9%
Total Financing Sources	\$2,643,636	\$1,260,615	\$2,123,785	\$863,170	68.5%
Net Cost	\$(1,854,900)	\$—	\$—	\$—	—%

Homeless Services and Housing

Budget Unit Functions & Responsibilities

The Department of **Homeless Services and Housing** (DHS) budget unit was established as part of the FY 2023-24 Recommended Budget. The core purpose of the Department of Homeless Services and Housing is to oversee programs and projects that aim to prevent and end homelessness, as well as to coordinate the response of various County departments to provide services to those experiencing homelessness in Sacramento County. The work of DHS is in support of mitigating the impacts of unsheltered homelessness on the community. DHS brings together a collaborative team of County departments, social advocates, those with lived experience, businesses and community based organizations to focus on improving housing outcomes and reducing homelessness in Sacramento County.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Homeless Services and Housing	\$54,814,822	\$61,398,490	\$68,883,294	\$7,484,804	12.2%
Gross Expenditures/Appropriations	\$54,814,822	\$61,398,490	\$68,883,294	\$7,484,804	12.2%
Total Intrafund Reimbursements	\$(3,964,477)	\$(4,943,539)	\$(8,096,073)	\$(3,152,534)	63.8%
Total Expenditures/Appropriations	\$50,850,345	\$56,454,951	\$60,787,221	\$4,332,270	7.7%
Revenue	\$16,111,227	\$27,779,075	\$31,051,463	\$3,272,388	11.8%
Total Interfund Reimbursements	\$10,917,226	\$1,838,586	\$4,227,168	\$2,388,582	129.9%
Total Revenue	\$27,028,454	\$29,617,661	\$35,278,631	\$5,660,970	19.1%
Net Cost	\$23,821,891	\$26,837,290	\$25,508,590	\$(1,328,700)	(5.0)%
Positions	29.0	29.0	29.0	—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$4,735,053	\$4,767,723	\$5,284,030	\$516,307	10.8%
Services & Supplies	\$5,002,615	\$5,617,076	\$7,322,130	\$1,705,054	30.4%
Other Charges	\$44,109,293	\$49,670,739	\$54,934,679	\$5,263,940	10.6%
Intrafund Charges	\$967,861	\$1,342,952	\$1,342,455	\$(497)	(0.0)%
Gross Expenditures/Appropriations	\$54,814,822	\$61,398,490	\$68,883,294	\$7,484,804	12.2%
Other Intrafund Reimbursements	\$(3,964,477)	\$(4,943,539)	\$(8,096,073)	\$(3,152,534)	63.8%
Total Intrafund Reimbursements	\$(3,964,477)	\$(4,943,539)	\$(8,096,073)	\$(3,152,534)	63.8%
Total Expenditures/Appropriations	\$50,850,345	\$56,454,951	\$60,787,221	\$4,332,270	7.7%
Intergovernmental Revenues	\$15,957,345	\$27,619,880	\$30,897,385	\$3,277,505	11.9%
Miscellaneous Revenues	\$153,883	\$159,195	\$154,078	\$(5,117)	(3.2)%
Revenue	\$16,111,227	\$27,779,075	\$31,051,463	\$3,272,388	11.8%
Other Interfund Reimbursements	\$9,172,226	\$—	\$2,388,582	\$2,388,582	—%
Semi-Discretionary Reimbursements	\$1,745,000	\$1,838,586	\$1,838,586	\$—	—%
Total Interfund Reimbursements	\$10,917,226	\$1,838,586	\$4,227,168	\$2,388,582	129.9%
Total Revenue	\$27,028,454	\$29,617,661	\$35,278,631	\$5,660,970	19.1%
Net Cost	\$23,821,891	\$26,837,290	\$25,508,590	\$(1,328,700)	(5.0)%
Positions	29.0	29.0	29.0	—	—%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Homeless Services and Housing	6,788,076	(2,426,758)	3,763,042	598,276	1.0

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHSH - Add 1.0 FTE Human Services Program Planner, Range B - Behavioral Health Services Integration					
	188,301	(207,258)	—	(18,957)	1.0
Add funding for an Intrafund agreement with the Department of Health Services (DHS) Behavioral Health Services (BHS) in the amount of \$199,258 (includes salaries and overhead) to fund a new 1.0 FTE Human Services Program Planner, Range B position, with additional one-time costs of \$1,000 for a cellphone, \$4,000 for furniture set-up, \$3,000 for computer equipment. This new position will provide planning and oversight for programs to be created under new State health initiatives, including CalAIM, Proposition 1, and Proposition 47. The intrafund agreement will support this collaborative work between the Department of Homeless and Housing Services (DHSH) and DHS and will help develop programs to be funded under these new funding initiatives. This position will also work with existing DHSH staff to inform braiding of these funds into existing programs administered by DHSH. \$18,957 of this reimbursement will offset existing base expenditures and be used to support a portion of administrative overhead costs. Staffing for this position will be an ongoing need to support DHSH's expanding services and coordination efforts. This request is contingent upon approval of a linked growth request in the DHS Budget (BU 7200000).					
DHSH - Fund Mather Single Adults Program					
	617,233	—	—	617,233	—
A one-time increase of County General Fund to provide a one-time budget augmentation of up to 20% of the current contract in the amount of \$617,233 to support Mather Community Campus (MCC) Single Adults Emergency shelter program's operations serving up to 150 participants with 24/7 emergency shelter and support services. Approval of this funding will ensure the provider's ability to maintain competitive wages for shelter staff who are frontline workers overseeing day-to-day shelter operations, add additional staffing needed to support appropriate guest-to-staff ratios, continue providing meals to shelter guests, adjust for operational cost increases, provide financial assistance to help individuals secure housing to transition out of homelessness, and expand overall critical support services on campus in alignment with community standards.					
The Department of Homeless Services and Housing (DHSH) is planning to publicly procure operators in Fiscal Year (FY) 2025-26 for new contracts starting in FY 2026-27. This one-time augmentation will provide an interim bridge to these shelter programs, allowing them to address some deferred program needs such as staff training, supplies and equipment, increased utility costs, etc.					
DHSH - Fund Prop 47 Program					
	1,213,000	(1,213,000)	—	—	—
Add Proposition (Prop) 47 funding via an intrafund transfer as a reimbursement from Department of Health Services (DHS) to Department of Homeless Services and Housing (DHSH) in the amount of \$1,213,000 to fund 70 beds at The Salvation Army Center for Hope shelter. This Prop 47 funding will provide those who are justice involved exiting the Sacramento County Jail with shelter and re-entry services and support the County's efforts to reduce recidivism by 35 percent by enhancing community reentry programs, expanding eligibility for services and supporting workforce development. This request is contingent upon approval of a linked growth request in the Department of Health Services - Correctional Health Services Budget (BU 7410000).					
DHSH - Fund Watt Ave Safe Stay Facility Use					
	507,529	—	507,529	—	—
Add State Homeless Housing, Assistance and Prevention Funding (HHAP) Round 4 grant revenue funding in the amount of \$507,529 to support the initial Watt Avenue Safe Stay campus facility use cost for the multifaceted consolidated operations. This total includes \$370,000 for facility charges, \$122,034 for utilities, \$7,408 for the improvement district, and \$8,087 for alarm services. These costs are essential for initial operations and maintenance of the Watt Avenue Safe Stay campus. Due to the County's advanced Allocated Cost Process (ACP) development timeline and various inter-departmental coordination efforts needed throughout the first half of the current Fiscal Year (FY), FY 2025-26 cost estimates have been planned as non-ACP charges that will be ongoing and captured in the subsequent FY Department of Homeless Service and Housing (DHSH) and Department of General Services (DGS) Allocated Cost Process (ACP) for annual budgeting. Approval of this request will ensure a timely start of operations, proper functioning of the campus in collaboration with DGS and support of both the program participants and staff.					

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHSH - Fund Watt Ave Safe Stay Operations					
	3,616,025	(1,006,500)	2,609,525	—	—
Add state Homeless Housing, Assistance and Prevention Funding (HHAP) Round 3 (\$2,128,809) and HHAP Round 4 (\$480,716) grant revenue funding and Behavioral Health Bridge Housing (BHBH) Round 3 (\$1,006,500) reimbursements transferred from Department of Health Services (DHS) to support Watt Safe Stay Campus shelter and operational costs in the amount of \$3,616,025 between January 1, 2026 to June 30, 2026. A full year of costs for the program is anticipated to be \$7 million or more and is fully funded with these revenue sources. This funding will help to address the immediate needs of people experiencing homelessness who also have serious behavioral health conditions, such as a serious mental illness (SMI) and/or a substance use disorder (SUD). This site will have the capacity to serve up to 225 individuals nightly through the use of sleeping cabins and includes case management services, rehousing, meals, onsite security, laundry and hygiene facilities and will have ongoing costs. DHSH is the operating partner for this program and holds the service agreements for bed space. This request is contingent upon approval of a linked growth request in the DHS Budget (BU 7200000).					
DHSH – Fund Mather Community Campus					
	—	—	—	—	—
Add \$100,000 for the Mather Community Campus (MCC) monthly landscaping, grounds and outdoor maintenance of 33-acres, including lawn care, weeds, trees, bushes, and shrubs. This is funded with an equivalent \$100,000 reduction of weather respite motel vouchers. Starting in Fiscal Year 2023-24, DHSH shifted seasonal weather sheltering to primarily a site based congregate shelter, reducing the need for motel voucher funding at levels in prior years. Based on the last two operational years of this new weather response, DHSH believes it can meet the demand for shelter during weather activations with a reduction of funding previously held for motel stays for those not eligible for congregate shelter or for 'surge' activation. The result is \$0 gross appropriations and a fully funded request. Approval of this request will reduce the financial burden our County contracted Community Based Organizations face annually and help to address the ongoing grounds maintenance needs of multiple campus areas, reduce fire risks and improve the safety for five different programs providing housing and shelter services and the overall 500 adults, youth and families living on the campus.					
DHSH – Fund Mather Transitional Housing					
	89,000	—	89,000	—	—
Add a one-time increase of state Homeless Housing, Assistance and Prevention (HHAP) Round 4 funding to provide a one-time budget augmentation of up to 20% of the current contract for the Mather Community Campus (MCC) Transitional Housing for Families program's operational budget of \$89,000 to allow the current provider, Next Move Homeless Services, the ability to add security personnel and install a security camera system to improve the safety and well-being of the more than 25 families and 13 staff onsite. Additional funding from this request will be utilized to fill a gap in the current budget to support the shelter in meeting the Department of Homeless Services and Housing's (DHSH) performance expectations for shelter providers. This safety expansion will provide the MCC security personnel with an effective monitoring system and increased visibility on the 33 acre site and assist in addressing emergencies more quickly, avoiding incident escalations, and provide timely intervention as needed.					
DHSH is planning to publicly procure operators in Fiscal Year (FY) 2025-26 for new contracts starting in FY 2026-27. This one-time augmentation will provide an interim bridge to this shelter program and is a current recipient of State HHAP funding and eligible for increases to address gaps in program operations and services over time.					

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHSH – Fund Next Move Emergency Family					
	169,147	—	169,147	—	—
Add a one-time increase of Homeless Housing, Assistance and Prevention (HHAP) Round 4 funding to provide a one-time budget augmentation of up to 20% of the current contract in the amount of \$169,147 to increase the operational budget for the Next Move 24 hour Emergency Family Shelter contract to address gaps in operations and services that support up to 20 families nightly. The overall goal of this funding request is to enhance the quality of services offered at the shelter, while aligning service components with adopted community standards, and to increase the success rate of clients transitioning to permanent housing. Funding from this request will be utilized to support the shelter in meeting the Department of Homeless Services and Housing's (DHSH) performance expectations for shelter providers. This funding is critical in addressing essential shelter cost increases; including staffing to maintain adequate guest-to-staff ratios; food expenses; rehousing assistance and the provision of safe, effective, and sustainable services. DHSH is planning to publicly procure operators in Fiscal Year (FY) 2025-26 for new contracts starting in FY 2026-27. This one-time augmentation will provide an interim bridge to this shelter program and is a current recipient of State HHAP funding and eligible for increases to address gaps in program operations and services over time.					
DHSH – Fund North A Emergency Shelter					
	387,841	—	387,841	—	—
Add a one-time increase of state Homeless Housing, Assistance and Prevention (HHAP) Round 4 funding to provide a one-time budget augmentation of up to 20% of the current contract in the amount of \$387,841 to increase the North A Street Single Adult Emergency Shelter program's operational budget to fund additional staffing and training; client support and rehousing expenses; a vehicle for transportation to ensure linkages to external resources necessary to access employment, medical and rehousing services; and purchase laundry appliances. Funding from this request will be utilized to support the shelter in meeting the Department of Homeless Services and Housing's (DHSH) performance expectations for shelter providers. This funding will help bring this 24-hour shelter that serves up to 80 single adults experiencing homelessness nightly more in line with funding, staffing and performance outcomes of recently approved 'Safe Stay' shelter programs, as well as the outcomes in the Board adopted Regionally Coordinated Homeless Action Plan (RCHAP). DHSH is planning to publicly procure operators in Fiscal Year (FY) 2025-26 for new contracts starting in FY 2026-27. This one-time augmentation will provide an interim bridge to this shelter program and is a current recipient of State HHAP funding and eligible for increases to address gaps in program operations and services over time.					

HSR Restricted Revenues

Budget Unit Functions & Responsibilities

The Department of **Homeless Services and Housing – Restricted Revenues** budget unit was established as part of the FY 2023-24 Recommended Budget. In the State of California Fiscal Year 2022-23 Budget, \$25 million was allocated to the County of Sacramento to address homelessness on the American River Parkway (Parkway). The grant program would serve three goals: 1) prevent wildfires by reducing the number of illegal campfires in regional parks; 2) reduce homelessness by providing housing and services to persons illegally camping in regional parks, and 3) protect park visitors and natural and recreational resources from severe harm that results from wildfires and illegal campsites.

The funds will be used to offset costs for programs designed to provide housing and shelter options to persons experiencing homelessness and who are illegally camping on the Parkway, which includes establishing and operating a low-barrier, non-congregate shelter; supporting re-housing efforts to obtain and expand permanent housing options through investment in permanent supportive housing units and through the use of short-term rental assistance; and investing in a one of a kind hospice program specifically dedicated to persons experiencing homelessness.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
HSR 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	\$(1,769,474)	(88.8)%
Total Financing Uses	\$11,164,101	\$1,991,875	\$2,610,983	\$619,108	31.1%
Revenue	\$950,839	\$800,000	\$600,000	\$(200,000)	(25.0)%
Total Revenue	\$950,839	\$800,000	\$600,000	\$(200,000)	(25.0)%
Total Use of Fund Balance	\$10,435,663	\$1,191,875	\$2,010,983	\$819,108	68.7%
Total Financing Sources	\$11,386,502	\$1,991,875	\$2,610,983	\$619,108	31.1%
Net Cost	\$(222,401)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted 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	\$(1,769,474)	(88.8)%
Total Financing Uses	\$11,164,101	\$1,991,875	\$2,610,983	\$619,108	31.1%
Revenue from Use Of Money & Property	\$950,839	\$800,000	\$600,000	\$(200,000)	(25.0)%
Revenue	\$950,839	\$800,000	\$600,000	\$(200,000)	(25.0)%
Total Revenue	\$950,839	\$800,000	\$600,000	\$(200,000)	(25.0)%
Reserve Release	\$9,243,788	\$—	\$1,788,582	\$1,788,582	—%
Fund Balance	\$1,191,875	\$1,191,875	\$222,401	\$(969,474)	(81.3)%
Total Use of Fund Balance	\$10,435,663	\$1,191,875	\$2,010,983	\$819,108	68.7%
Total Financing Sources	\$11,386,502	\$1,991,875	\$2,610,983	\$619,108	31.1%
Net Cost	\$(222,401)	\$—	\$—	\$—	—%

Human Assistance-Administration

Budget Unit Functions & Responsibilities

The core purpose of the Department of **Human Assistance - Administration** (DHA – Administration) is to improve the lives of families and individuals. The primary goal of the Department is to provide the tools, training, and temporary support to assist people in their transition from assistance programs to self-sufficiency. DHA seeks high performance service delivery through steadfast commitment to empowered staff, premier customer services, innovation, and technology. The Department is responsible for administering certain financial assistance through the following programs:

- Other Welfare and Safety Net Services
- Public Assistance
- Veteran's Services

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Other Welfare and Safety Net Services	\$9,258,813	\$10,402,730	\$8,313,802	\$(2,088,928)	(20.1)%
Public Assistance	\$357,349,220	\$353,214,510	\$368,275,808	\$15,061,298	4.3%
Veteran's Services	\$1,988,684	\$1,641,530	\$1,848,826	\$207,296	12.6%
Gross Expenditures/Appropriations	\$368,596,717	\$365,258,770	\$378,438,436	\$13,179,666	3.6%
Total Intrafund Reimbursements	\$(5,082,548)	\$(5,071,855)	\$(4,836,862)	\$234,993	(4.6)%
Total Expenditures/Appropriations	\$363,514,169	\$360,186,915	\$373,601,574	\$13,414,659	3.7%
Revenue	\$340,828,701	\$336,790,728	\$351,352,686	\$14,561,958	4.3%
Total Interfund Reimbursements	\$18,632,539	\$18,923,799	\$16,913,759	\$(2,010,040)	(10.6)%
Total Revenue	\$359,461,240	\$355,714,527	\$368,266,445	\$12,551,918	3.5%
Net Cost	\$4,052,929	\$4,472,388	\$5,335,129	\$862,741	19.3%
Positions	2,066.0	2,066.0	2,056.0	(10.0)	(0.5)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$227,952,739	\$228,794,261	\$236,938,111	\$8,143,850	3.6%
Services & Supplies	\$64,714,280	\$69,310,098	\$67,652,097	\$(1,658,001)	(2.4)%
Other Charges	\$48,501,031	\$36,882,352	\$43,294,737	\$6,412,385	17.4%
Equipment	\$326,161	\$399,736	\$399,736	\$—	—%
Intrafund Charges	\$27,102,506	\$29,872,323	\$30,153,755	\$281,432	0.9%
Gross Expenditures/Appropriations	\$368,596,717	\$365,258,770	\$378,438,436	\$13,179,666	3.6%
Other Intrafund Reimbursements	\$(1,089,279)	\$(1,201,523)	\$(1,155,521)	\$46,002	(3.8)%
Intrafund Reimbursements within Department	\$(3,993,270)	\$(3,870,332)	\$(3,681,341)	\$188,991	(4.9)%
Total Intrafund Reimbursements	\$(5,082,548)	\$(5,071,855)	\$(4,836,862)	\$234,993	(4.6)%
Total Expenditures/Appropriations	\$363,514,169	\$360,186,915	\$373,601,574	\$13,414,659	3.7%
Revenue from Use Of Money & Property	\$98,564	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$339,515,966	\$335,775,720	\$350,332,143	\$14,556,423	4.3%
Miscellaneous Revenues	\$1,208,946	\$1,015,008	\$1,020,543	\$5,535	0.5%
Other Financing Sources	\$5,225	\$—	\$—	\$—	—%
Revenue	\$340,828,701	\$336,790,728	\$351,352,686	\$14,561,958	4.3%
Other Interfund Reimbursements	\$273,139	\$256,432	\$229,305	\$(27,127)	(10.6)%
Semi-Discretionary Reimbursements	\$18,359,400	\$18,667,367	\$16,684,454	\$(1,982,913)	(10.6)%
Total Interfund Reimbursements	\$18,632,539	\$18,923,799	\$16,913,759	\$(2,010,040)	(10.6)%
Total Revenue	\$359,461,240	\$355,714,527	\$368,266,445	\$12,551,918	3.5%
Net Cost	\$4,052,929	\$4,472,388	\$5,335,129	\$862,741	19.3%
Positions	2,066.0	2,066.0	2,056.0	(10.0)	(0.5)%

Summary of Approved Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Other Welfare and Safety Net Services	62,500	—	—	62,500	—
Public Assistance	12,769,638	—	12,834,367	(64,729)	3.0

Summary of Approved Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Other Welfare and Safety Net Services	(113,069)	—	—	(113,069)	—
Public Assistance	(1,406,904)	—	(157,370)	(1,249,534)	(13.0)

Other Welfare and Safety Net Services

Program Overview

Other Welfare and Safety Net Services includes reimbursable services provided to other departments, as well as funded, discretionary services that fill gaps not always covered by the mandated programs. Included are CalSAWS, Fraud Incentives for Program Integrity, Domestic Violence contracts, Fixed Assets, and South County Services.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Services & Supplies	\$3,139,044	\$3,483,096	\$3,434,979	\$(48,117)	(1.4)%
Other Charges	\$3,831,092	\$4,311,096	\$2,710,574	\$(1,600,522)	(37.1)%
Equipment	\$284,092	\$379,736	\$379,736	\$—	—%
Intrafund Charges	\$2,004,586	\$2,228,802	\$1,788,513	\$(440,289)	(19.8)%
Gross Expenditures/Appropriations	\$9,258,813	\$10,402,730	\$8,313,802	\$(2,088,928)	(20.1)%
Other Intrafund Reimbursements	\$(1,031,077)	\$(1,201,523)	\$(1,155,521)	\$46,002	(3.8)%
Total Intrafund Reimbursements	\$(1,031,077)	\$(1,201,523)	\$(1,155,521)	\$46,002	(3.8)%
Total Expenditures/Appropriations	\$8,227,735	\$9,201,207	\$7,158,281	\$(2,042,926)	(22.2)%
Intergovernmental Revenues	\$5,431,164	\$6,493,738	\$4,916,692	\$(1,577,046)	(24.3)%
Miscellaneous Revenues	\$795,217	\$787,461	\$749,033	\$(38,428)	(4.9)%
Revenue	\$6,226,380	\$7,281,199	\$5,665,725	\$(1,615,474)	(22.2)%
Other Interfund Reimbursements	\$273,139	\$256,432	\$229,305	\$(27,127)	(10.6)%
Total Interfund Reimbursements	\$273,139	\$256,432	\$229,305	\$(27,127)	(10.6)%
Total Revenue	\$6,499,519	\$7,537,631	\$5,895,030	\$(1,642,601)	(21.8)%
Net Cost	\$1,728,217	\$1,663,576	\$1,263,251	\$(400,325)	(24.1)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHA – CalFresh Benefits at Florin Farmers' Market (June BOS Change)					
	62,500	—	—	62,500	—

During the Recommended Budget hearings on June 4, 2025, the Board of Supervisors approved \$62,500 in one-time funding for CalFresh Benefits at the Florin Certified Farmers' Market. This request is fully funded with Net County Cost.

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHA – Reduce the Contract with South County Services (Categorical) (June BOS Change)					
	(113,069)	—	—	(113,069)	—

The Recommended Budget reflected elimination of the contract with South County Services (SCS) to offset a \$313,069 categorical loss of State revenue related to recoupments of CalFresh customer overpayments through FNS-209. FNS-209 is a report completed by counties to account for overpaid benefits in the CalFresh program. The collection process was paused in 2022 but has since resumed. The process is not a reduction to the allocation, but a withholding of State funds. This cost was historically absorbed by the General Fund in DHA's budget until 2022.

During the Recommended Budget hearings on June 4, 2025, the Board of Supervisors approved a partial restoration of \$200,000 for the contract with South County Services. This restoration reduces the contract by \$113,069 and is funded by Net County Cost.

SCS is a community-based organization (CBO) offering services to promote employment, health and well-being and economic self-sufficiency for the underserved population of the southern portion within the 5th District of Sacramento County. Services included are emergency food, rent/eviction and utility assistance, gas vouchers, and bus passes. The disparities that exist within this community make the south rural areas vulnerable and increases the poverty gap when safety net resources are not readily available. While DHA recognizes the benefit from this work to the southern portion of the county, this contract was selected due to the low return on investment.

Public Assistance

Program Overview

Public Assistance programs provide financial support for general living expenses, nutrition, and medical assistance to qualified low-income individuals and families as well as Foster Youth and parents of adopted children. DHA is responsible for administering Federal and State financial assistance programs that provide for the tools, training, and temporary support to assist people in their transition from welfare to self-sufficiency. Most of these programs are mandated and the largest programs in this area are CalWORKs, CalFresh, and Medi-Cal, as well as eligibility determinations for Foster Care programs and issuance of Child Care provider payments. Additionally, this program provides activities that range from training and education to employment, including case management and other support services as needed. Child Care funding is provided to CalWORKs customers entered into education or training programs, and to those who are transitioning off of aid. This program also includes operational infrastructure that supports all of the programs that serve DHA customers.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$227,952,739	\$228,794,261	\$236,938,111	\$8,143,850	3.6%
Services & Supplies	\$61,575,236	\$65,827,002	\$64,217,118	\$(1,609,884)	(2.4)%
Other Charges	\$44,669,939	\$32,571,256	\$40,584,163	\$8,012,907	24.6%
Equipment	\$42,069	\$20,000	\$20,000	\$—	—%
Intrafund Charges	\$23,109,237	\$26,001,991	\$26,516,416	\$514,425	2.0%
Gross Expenditures/Appropriations	\$357,349,220	\$353,214,510	\$368,275,808	\$15,061,298	4.3%
Other Intrafund Reimbursements	\$(58,201)	\$—	\$—	\$—	—%
Intrafund Reimbursements within Department	\$(3,993,270)	\$(3,870,332)	\$(3,681,341)	\$188,991	(4.9)%
Total Intrafund Reimbursements	\$(4,051,471)	\$(3,870,332)	\$(3,681,341)	\$188,991	(4.9)%
Total Expenditures/Appropriations	\$353,297,749	\$349,344,178	\$364,594,467	\$15,250,289	4.4%
Revenue from Use Of Money & Property	\$98,564	\$—	\$—	\$—	—%
Intergovernmental Revenues	\$333,284,082	\$328,461,217	\$344,491,038	\$16,029,821	4.9%
Miscellaneous Revenues	\$140,018	\$—	\$—	\$—	—%
Other Financing Sources	\$5,225	\$—	\$—	\$—	—%
Revenue	\$333,527,888	\$328,461,217	\$344,491,038	\$16,029,821	4.9%
Semi-Discretionary Reimbursements	\$18,359,400	\$18,667,367	\$16,684,454	\$(1,982,913)	(10.6)%
Total Interfund Reimbursements	\$18,359,400	\$18,667,367	\$16,684,454	\$(1,982,913)	(10.6)%
Total Revenue	\$351,887,288	\$347,128,584	\$361,175,492	\$14,046,908	4.0%
Net Cost	\$1,410,461	\$2,215,594	\$3,418,975	\$1,203,381	54.3%
Positions	2,066.0	2,066.0	2,056.0	(10.0)	(0.5)%

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHA - Add 3.0 FTE Human Services Program Specialists - Administrative Hearing Program					
	415,485	—	436,259	(20,774)	3.0

Add 3.0 FTE Human Services Program Specialists and an appropriation increase of \$415,485 in the CalWORKs Program. The positions will be fully funded through CalWORKs which will result in overhead shifting out of General Funded programs and result in a Net County Cost savings of about \$21k. These positions are vital for managing the rising caseloads in this mandated program, ensuring balanced workloads, improving staff morale and performance, and addressing employee retention challenges.

Approved Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHA - Add funding for 8.0 FTE Human Services Specialist II's and 1.0 FTE Human Services Supervisor - Child Care Program					
	879,108	—	923,063	(43,955)	—
Add funding for 9.0 FTE (8.0 Human Services Specialist II's and 1.0 Human Services Supervisor) in the Child Care Program. These fully funded CalWORKs positions will be shifted from other programs decreasing the department's salary savings. The transfer will result in overhead shifting out of General Funded programs, causing a Net County Cost savings of about \$40k. The positions are required to meet continued programmatic growth. Since the implementation of Senate Bill (SB) 80 in 2020, which allowed for immediate and continuous childcare eligibility for 12 months upon CalWORKs cash aid approval, the Department has seen a consistent increase in childcare referrals and increase in worker caseloads. Prior to SB 80, the average caseload was 75 families or 130 children per worker. Currently, the average caseload is 167 families or 270 children per worker. Furthermore, with the implementation of the California Statewide Automated Welfare System (CalSAWS) in 2023, the department saw an increase in staff workload due to workarounds for childcare processes such as manual payroll deductions for union dues and political contributions for childcare providers. Additionally, we anticipate further caseload increases due to the implementation of Assembly Bill (AB) 1808, which will extend the immediate and continuous childcare eligibility from 12 to 24 months effective July 1, 2025.					
DHA - Increase contract expenditures for Expanded Subsidized Employment					
	1,475,045	—	1,475,045	—	—
Increase funding for contract expenditures for the CalWORKs Expanded Subsidized Employment (ESE) program. Based on projections from the Governor's Budget, the program is anticipated to be granted an increased allocation from the State, reflecting the growing demand for services and the need to expand its reach and effectiveness. The additional funding will support critical aspects of the program, including extending employment opportunities, enhancing training initiatives, and providing continued support for both Welfare-to-Work (WTW) participants and direct-hire contractors.					
DHA - Increase Expenditures and Revenue Appropriations for Child Care Payments					
	10,000,000	—	10,000,000	—	—
Increase the department's budget by \$10 million for Child Care Payments. The Department has seen a continued growth in child care payments. Specifically, Senate Bill (SB) 80 increased access to childcare services for CalWORKs participants by authorizing Stage One Childcare immediately upon CalWORKs cash aid approval and continuously for 12 months regardless of any disruptions to the participant's Welfare-to-Work (WTW) plan. Prior to implementation of immediate and continuous childcare eligibility through SB 80, the Stage One Childcare authorization was closely tied to a participant's WTW plan and breaks or changes in the WTW plan caused a break in Stage One Childcare as parents were required to recertify their need. Additionally, the continuation of Assembly Bill (AB) 116, Hold Harmless with respect to reimbursement for childcare providers serving children receiving subsidies from California Department of Social Services (CDSS)-administered programs was extended through June 30, 2025. This provision allowed counties to pay childcare reimbursement based on the maximum authorized hours of care regardless of attendance. This will be fully funded by CalWORKs for Child Care. There is no General Fund impact.					

Approved Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHA - Delete 13.0 FTE - CalFresh (Categorical)					
	(1,406,904)	—	(157,370)	(1,249,534)	(13.0)

Delete 13.0 FTE filled Human Services Specialist Lvl 2, but incumbents will be moved to vacant positions within the Department. The State CalFresh allocation is estimated to be \$103.3 million, a decrease of \$5.7 million from FY 2024-25. The CalFresh funding ratio is 50% Federal, 35% State, and 15% County revenues, up to the State allocation. When the Department exceeds the State allocation (referred to as "overmatch"), the ratio becomes 50% Federal and 50% County revenues. Reducing 13.0 CalFresh positions will eliminate \$1.4 million in salary and benefits costs and \$700k in matching Federal revenue, offset by an increase of \$550k in revenue due to shifting of overhead costs to other programs with a lower County share of cost.

This loss reduces the program's workforce by approximately 5% and would have significant customer service ramifications, impact the departments' ability to meet the program mandates, and increase the CalFresh Error Rate, which may lead to financial sanctions.

The department is requesting General Fund backfill and the ability to further overmatch to restore staffing. This program is eligible for 1991 Social Services Realignment.

Veteran's Services

Program Overview

The County **Veteran's Service** Office (CVSO) provides outreach and free assistance to the veterans' community of Sacramento County by connecting veterans and their families to earned federal, state, and local benefits and resources. Outreach efforts include assistance to homeless veterans. The CVSO is also responsible for the screening of all public assistance applicants/recipients who are related to or are veterans as mandated by the State Welfare Referral Program.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Intrafund Charges	\$1,988,684	\$1,641,530	\$1,848,826	\$207,296	12.6%
Gross Expenditures/Appropriations	\$1,988,684	\$1,641,530	\$1,848,826	\$207,296	12.6%
Total Expenditures/Appropriations	\$1,988,684	\$1,641,530	\$1,848,826	\$207,296	12.6%
Intergovernmental Revenues	\$800,721	\$820,765	\$924,413	\$103,648	12.6%
Miscellaneous Revenues	\$273,712	\$227,547	\$271,510	\$43,963	19.3%
Revenue	\$1,074,433	\$1,048,312	\$1,195,923	\$147,611	14.1%
Total Revenue	\$1,074,433	\$1,048,312	\$1,195,923	\$147,611	14.1%
Net Cost	\$914,251	\$593,218	\$652,903	\$59,685	10.1%

Human Assistance-Aid Payments

Budget Unit Functions & Responsibilities

The core purpose of the Department of **Human Assistance – Aid Payments** (DHA – Aid Payments) is to improve the lives of families and individuals. The primary goal of the Department is to provide the tools, training, and temporary support to assist people in their transition from assistance programs to self-sufficiency. DHA seeks high performance service delivery through steadfast commitment to empowered staff, premier customer services, innovation, and technology. DHA offers numerous aid payment programs for families, single adults, and children. The largest program in the DHA – Aid Payments Budget Unit is the State/Federal collaboration known as California’s Work Opportunity and Responsibilities to Kids (CalWORKs). DHA – Aid Payments programs include:

- Approved Relative Care
- CalFresh Supplements
- CalWORKs
- Cash Assistance Program for Immigrants
- Foster Care and Adoptions
- General Assistance
- Kinship Programs
- Refugee Cash Assistance

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Approved Relative Care	\$822,524	\$306,455	\$371,754	\$65,299	21.3%
CalFresh Supplements	\$928,692	\$1,585,409	\$844,740	\$(740,669)	(46.7)%
CalWORKs	\$283,034,222	\$263,102,560	\$298,558,503	\$35,455,943	13.5%
Cash Assistance Program for Immigrants	\$31,054,905	\$28,408,380	\$32,381,580	\$3,973,200	14.0%
Foster Care and Adoptions	\$135,298,699	\$148,620,561	\$149,093,260	\$472,699	0.3%
General Assistance	\$8,756,248	\$11,535,752	\$12,092,096	\$556,344	4.8%
Kinship Programs	\$7,587,522	\$8,800,996	\$8,414,640	\$(386,356)	(4.4)%
Refugee Cash Assistance	\$11,129,593	\$11,731,995	\$15,074,400	\$3,342,405	28.5%
Gross Expenditures/Appropriations	\$478,612,405	\$474,092,108	\$516,830,973	\$42,738,865	9.0%
Total Expenditures/Appropriations	\$478,612,405	\$474,092,108	\$516,830,973	\$42,738,865	9.0%
Revenue	\$190,971,960	\$188,617,035	\$211,193,383	\$22,576,348	12.0%
Total Interfund Reimbursements	\$275,562,303	\$268,533,780	\$284,460,967	\$15,927,187	5.9%
Total Revenue	\$466,534,263	\$457,150,815	\$495,654,350	\$38,503,535	8.4%
Net Cost	\$12,078,142	\$16,941,293	\$21,176,623	\$4,235,330	25.0%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$474,074,605	\$467,492,108	\$511,830,973	\$44,338,865	9.5%
Intrafund Charges	\$4,537,800	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Gross Expenditures/Appropriations	\$478,612,405	\$474,092,108	\$516,830,973	\$42,738,865	9.0%
Total Expenditures/Appropriations	\$478,612,405	\$474,092,108	\$516,830,973	\$42,738,865	9.0%
Intergovernmental Revenues	\$189,794,157	\$187,409,047	\$209,996,392	\$22,587,345	12.1%
Miscellaneous Revenues	\$1,177,803	\$1,207,988	\$1,196,991	\$(10,997)	(0.9)%
Revenue	\$190,971,960	\$188,617,035	\$211,193,383	\$22,576,348	12.0%
Semi-Discretionary Reimbursements	\$275,562,303	\$268,533,780	\$284,460,967	\$15,927,187	5.9%
Total Interfund Reimbursements	\$275,562,303	\$268,533,780	\$284,460,967	\$15,927,187	5.9%
Total Revenue	\$466,534,263	\$457,150,815	\$495,654,350	\$38,503,535	8.4%
Net Cost	\$12,078,142	\$16,941,293	\$21,176,623	\$4,235,330	25.0%

Approved Relative Care

Program Overview

The **Approved Relative Care** (ARC) program provides assistance payments equal to the foster care rate to relative caregivers with a non-federally funded eligible foster child.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$822,524	\$306,455	\$371,754	\$65,299	21.3%
Gross Expenditures/Appropriations	\$822,524	\$306,455	\$371,754	\$65,299	21.3%
Total Expenditures/Appropriations	\$822,524	\$306,455	\$371,754	\$65,299	21.3%
Intergovernmental Revenues	\$706,077	\$306,455	\$371,754	\$65,299	21.3%
Revenue	\$706,077	\$306,455	\$371,754	\$65,299	21.3%
Semi-Discretionary Reimbursements	\$107,438	\$—	\$—	\$—	—%
Total Interfund Reimbursements	\$107,438	\$—	\$—	\$—	—%
Total Revenue	\$813,515	\$306,455	\$371,754	\$65,299	21.3%
Net Cost	\$9,009	\$—	\$—	\$—	—%

CalFresh Supplements

Program Overview

CalFresh Supplements provide supplemental nutritional assistance to allow low-income individuals and families to buy more food, improve nutrition, and stretch their grocery budget. Eligible customers receive expedited services through CalFresh within three days. CalFresh is California's version of the Federal Supplemental Nutritional Assistance Program (SNAP). The Work Incentive Nutritional Supplement (WINS) provides a ten-dollar per month additional food assistance benefit for each eligible CalFresh household. The State Utility Assistance Subsidy (SUAS) SUAS provides an annual utility assistance subsidy benefit of \$20.01 to eligible CalFresh households.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$928,692	\$1,585,409	\$844,740	\$(740,669)	(46.7)%
Gross Expenditures/Appropriations	\$928,692	\$1,585,409	\$844,740	\$(740,669)	(46.7)%
Total Expenditures/Appropriations	\$928,692	\$1,585,409	\$844,740	\$(740,669)	(46.7)%
Intergovernmental Revenues	\$928,692	\$1,585,409	\$844,740	\$(740,669)	(46.7)%
Revenue	\$928,692	\$1,585,409	\$844,740	\$(740,669)	(46.7)%
Total Revenue	\$928,692	\$1,585,409	\$844,740	\$(740,669)	(46.7)%
Net Cost	\$—	\$—	\$—	\$—	—%

CalWORKs

Program Overview

California Work Opportunity and Responsibilities to Kids (CalWORKs) provides financial support for families with children who experience deprivation due to a parent's absence, incapacity, death, unemployment or underemployment. Welfare-to-Work (WTW) mandates that non-exempt clients participate in employment activities for a set number of hours per month in order to achieve self-sufficiency. Activities can range from training and education to employment. Child care provides funding for childcare supportive services to CalWORKs customers and to those who are transitioning off of aid, are in training, or are working. The CalWORKs Trafficking and Crime Victims Assistance Program (TCVAP) provides financial assistance to eligible non-citizen victims of human trafficking, domestic violence, or other serious crimes.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$283,034,222	\$263,102,560	\$298,558,503	\$35,455,943	13.5%
Gross Expenditures/Appropriations	\$283,034,222	\$263,102,560	\$298,558,503	\$35,455,943	13.5%
Total Expenditures/Appropriations	\$283,034,222	\$263,102,560	\$298,558,503	\$35,455,943	13.5%
Intergovernmental Revenues	\$95,057,211	\$82,307,291	\$99,075,709	\$16,768,418	20.4%
Miscellaneous Revenues	\$1,177,803	\$1,207,988	\$1,196,991	\$(10,997)	(0.9)%
Revenue	\$96,235,014	\$83,515,279	\$100,272,700	\$16,757,421	20.1%
Semi-Discretionary Reimbursements	\$186,857,511	\$178,731,018	\$196,699,499	\$17,968,481	10.1%
Total Interfund Reimbursements	\$186,857,511	\$178,731,018	\$196,699,499	\$17,968,481	10.1%
Total Revenue	\$283,092,524	\$262,246,297	\$296,972,199	\$34,725,902	13.2%
Net Cost	\$(58,302)	\$856,263	\$1,586,304	\$730,041	85.3%

Cash Assistance Program for Immigrants

Program Overview

The **Cash Assistance Program for Immigrants** (CAPI) provides financial payments to aged, blind, or disabled immigrants under certain conditions when the individual is ineligible for Supplemental Security Income (SSI) solely due to immigration status.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$31,054,905	\$28,408,380	\$32,381,580	\$3,973,200	14.0%
Gross Expenditures/Appropriations	\$31,054,905	\$28,408,380	\$32,381,580	\$3,973,200	14.0%
Total Expenditures/Appropriations	\$31,054,905	\$28,408,380	\$32,381,580	\$3,973,200	14.0%
Intergovernmental Revenues	\$31,054,904	\$28,408,380	\$32,381,580	\$3,973,200	14.0%
Revenue	\$31,054,904	\$28,408,380	\$32,381,580	\$3,973,200	14.0%
Total Revenue	\$31,054,904	\$28,408,380	\$32,381,580	\$3,973,200	14.0%
Net Cost	\$1	\$—	\$—	\$—	—%

Foster Care and Adoptions

Program Overview

The **Foster Care and Adoptions** programs provide cash and medical benefits for children placed by Child Protective Services (CPS) or Probation in a certified foster home. The Adoption Assistance Program (AAP) is an entitlement program to provide financial and medical coverage to facilitate the adoption of children who otherwise would remain in long-term foster care.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$130,760,899	\$142,020,561	\$144,093,260	\$2,072,699	1.5%
Intrafund Charges	\$4,537,800	\$6,600,000	\$5,000,000	\$(1,600,000)	(24.2)%
Gross Expenditures/Appropriations	\$135,298,699	\$148,620,561	\$149,093,260	\$472,699	0.3%
Total Expenditures/Appropriations	\$135,298,699	\$148,620,561	\$149,093,260	\$472,699	0.3%
Intergovernmental Revenues	\$45,873,132	\$57,195,926	\$56,678,755	\$(517,171)	(0.9)%
Revenue	\$45,873,132	\$57,195,926	\$56,678,755	\$(517,171)	(0.9)%
Semi-Discretionary Reimbursements	\$86,514,944	\$87,495,907	\$85,514,019	\$(1,981,888)	(2.3)%
Total Interfund Reimbursements	\$86,514,944	\$87,495,907	\$85,514,019	\$(1,981,888)	(2.3)%
Total Revenue	\$132,388,076	\$144,691,833	\$142,192,774	\$(2,499,059)	(1.7)%
Net Cost	\$2,910,623	\$3,928,728	\$6,900,486	\$2,971,758	75.6%

General Assistance

Program Overview

The **General Assistance** (GA) program provides assistance to all eligible indigent residents of Sacramento County. It is a repayment program and is intended to provide short term financial assistance and limited services that will enable a customer either to find employment or to obtain support from another source. The Regional Transit Partnership is a discretionary program that provides transportation assistance to eligible DHA clients.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$8,756,248	\$11,535,752	\$12,092,096	\$556,344	4.8%
Gross Expenditures/Appropriations	\$8,756,248	\$11,535,752	\$12,092,096	\$556,344	4.8%
Total Expenditures/Appropriations	\$8,756,248	\$11,535,752	\$12,092,096	\$556,344	4.8%
Net Cost	\$8,756,248	\$11,535,752	\$12,092,096	\$556,344	4.8%

Kinship Programs

Program Overview

The **Kinship Programs** (Kin-GAP/FedGAP) provide guardianship assistance payments to relative caregivers who have become the legal guardian of a formerly dependent foster child.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$7,587,522	\$8,800,996	\$8,414,640	\$(386,356)	(4.4)%
Gross Expenditures/Appropriations	\$7,587,522	\$8,800,996	\$8,414,640	\$(386,356)	(4.4)%
Total Expenditures/Appropriations	\$7,587,522	\$8,800,996	\$8,414,640	\$(386,356)	(4.4)%
Intergovernmental Revenues	\$5,044,550	\$5,873,591	\$5,569,454	\$(304,137)	(5.2)%
Revenue	\$5,044,550	\$5,873,591	\$5,569,454	\$(304,137)	(5.2)%
Semi-Discretionary Reimbursements	\$2,082,410	\$2,306,855	\$2,247,449	\$(59,406)	(2.6)%
Total Interfund Reimbursements	\$2,082,410	\$2,306,855	\$2,247,449	\$(59,406)	(2.6)%
Total Revenue	\$7,126,960	\$8,180,446	\$7,816,903	\$(363,543)	(4.4)%
Net Cost	\$460,562	\$620,550	\$597,737	\$(22,813)	(3.7)%

Refugee Cash Assistance

Program Overview

The **Refugee Cash Assistance** (RCA) program is a Federal program that provides cash benefits for new refugees who are not eligible for CalWORKs during the first twelve months following the date of entry into the United States.

Program Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Other Charges	\$11,129,593	\$11,731,995	\$15,074,400	\$3,342,405	28.5%
Gross Expenditures/Appropriations	\$11,129,593	\$11,731,995	\$15,074,400	\$3,342,405	28.5%
Total Expenditures/Appropriations	\$11,129,593	\$11,731,995	\$15,074,400	\$3,342,405	28.5%
Intergovernmental Revenues	\$11,129,591	\$11,731,995	\$15,074,400	\$3,342,405	28.5%
Revenue	\$11,129,591	\$11,731,995	\$15,074,400	\$3,342,405	28.5%
Total Revenue	\$11,129,591	\$11,731,995	\$15,074,400	\$3,342,405	28.5%
Net Cost	\$2	\$—	\$—	\$—	—%

Human Assistance-Restricted Revenues

Budget Unit Functions & Responsibilities

The Department of **Human Assistance – Restricted Revenues** budget unit was established as part of the FY 2022-23 Recommended Budget and receives revenues generated through the collection and administration of marriage licenses and traffic court fines. These funds are restricted to support shelter based programs that aid victims of domestic violence and their children by providing 24-hours a day, seven days a week shelter and support services in an undisclosed and secured location. Currently, the Department of Human Assistance uses these funds to support domestic violence shelters that qualify to accept this type of funding.

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Human Assistance Restricted Funding - Domestic Violence	\$273,139	\$405,997	\$381,072	\$(24,925)	(6.1)%
Gross Expenditures/Appropriations	\$273,139	\$405,997	\$381,072	\$(24,925)	(6.1)%
Total Expenditures/Appropriations	\$273,139	\$405,997	\$381,072	\$(24,925)	(6.1)%
Total Financing Uses	\$273,139	\$405,997	\$381,072	\$(24,925)	(6.1)%
Revenue	\$248,118	\$235,404	\$235,500	\$96	0.0%
Total Revenue	\$248,118	\$235,404	\$235,500	\$96	0.0%
Total Use of Fund Balance	\$170,593	\$170,593	\$145,572	\$(25,021)	(14.7)%
Total Financing Sources	\$418,711	\$405,997	\$381,072	\$(24,925)	(6.1)%
Net Cost	\$(145,572)	\$—	\$—	\$—	—%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Interfund Charges	\$273,139	\$256,432	\$229,305	\$(27,127)	(10.6)%
Appropriation for Contingencies	\$—	\$149,565	\$151,767	\$2,202	1.5%
Gross Expenditures/Appropriations	\$273,139	\$405,997	\$381,072	\$(24,925)	(6.1)%
Total Expenditures/Appropriations	\$273,139	\$405,997	\$381,072	\$(24,925)	(6.1)%
Total Financing Uses	\$273,139	\$405,997	\$381,072	\$(24,925)	(6.1)%
Licenses, Permits & Franchises	\$211,973	\$202,479	\$202,500	\$21	0.0%
Fines, Forfeitures & Penalties	\$27,766	\$32,925	\$33,000	\$75	0.2%
Revenue from Use Of Money & Property	\$8,380	\$—	\$—	\$—	—%
Revenue	\$248,118	\$235,404	\$235,500	\$96	0.0%
Total Revenue	\$248,118	\$235,404	\$235,500	\$96	0.0%
Fund Balance	\$170,593	\$170,593	\$145,572	\$(25,021)	(14.7)%
Total Use of Fund Balance	\$170,593	\$170,593	\$145,572	\$(25,021)	(14.7)%
Total Financing Sources	\$418,711	\$405,997	\$381,072	\$(24,925)	(6.1)%
Net Cost	\$(145,572)	\$—	\$—	\$—	—%

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Agency Structure



Effective January 1, 2025, the Sanitation Districts Agency separated from the Sacramento County, and is no longer included in the Sacramento County budget.

Sacramento Regional Sanitation District

Budget Unit Functions & Responsibilities

Effective January 1, 2025, Sacramento Regional Sanitation District separated from the Sacramento County, and is no longer included in the Sacramento County budget.

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
Regional San - Services Support	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Gross Expenditures/Appropriations	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Expenditures/Appropriations	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Financing Uses	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Revenue	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Revenue	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Financing Sources	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	—	460.0	—	(460.0)	(100.0)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Gross Expenditures/Appropriations	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Expenditures/Appropriations	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Financing Uses	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Charges for Services	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Revenue	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Revenue	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Total Financing Sources	\$38,498,844	\$80,231,651	\$—	\$(80,231,651)	(100.0)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	—	460.0	—	(460.0)	(100.0)%

Sacramento Area Sewer District

Budget Unit Functions & Responsibilities

Effective January 1, 2025, Sacramento Area Sewer District separated from the Sacramento County, and is no longer included in the Sacramento County budget.

FOR INFORMATION ONLY

Budget Unit – Budget by Program

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Program					
SASD - Sanitation Services Support	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Gross Expenditures/Appropriations	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Expenditures/Appropriations	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Financing Uses	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Revenue	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Revenue	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Financing Sources	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	—	332.0	—	(332.0)	(100.0)%

Budget Unit – Budget by Object

	FY 2024-2025 Actuals	FY 2024-2025 Adopted Budget	FY 2025-2026 Adopted Budget	Change from FY 2024-2025 Adopted Budget	
				\$	%
Appropriations by Object					
Salaries & Benefits	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Gross Expenditures/Appropriations	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Expenditures/Appropriations	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Financing Uses	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Charges for Services	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Revenue	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Revenue	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Total Financing Sources	\$27,362,510	\$55,371,231	\$—	\$(55,371,231)	(100.0)%
Net Cost	\$—	\$—	\$—	\$—	—%
Positions	—	332.0	—	(332.0)	(100.0)%