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General Budget Information

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THE BOARD OF SUPERVISORS



DISTRICT 1
Phil Serna



DISTRICT 2
Patrick Kennedy



DISTRICT 3
Rich Desmond



DISTRICT 4
Rosario Rodriguez



DISTRICT 5
Pat Hume



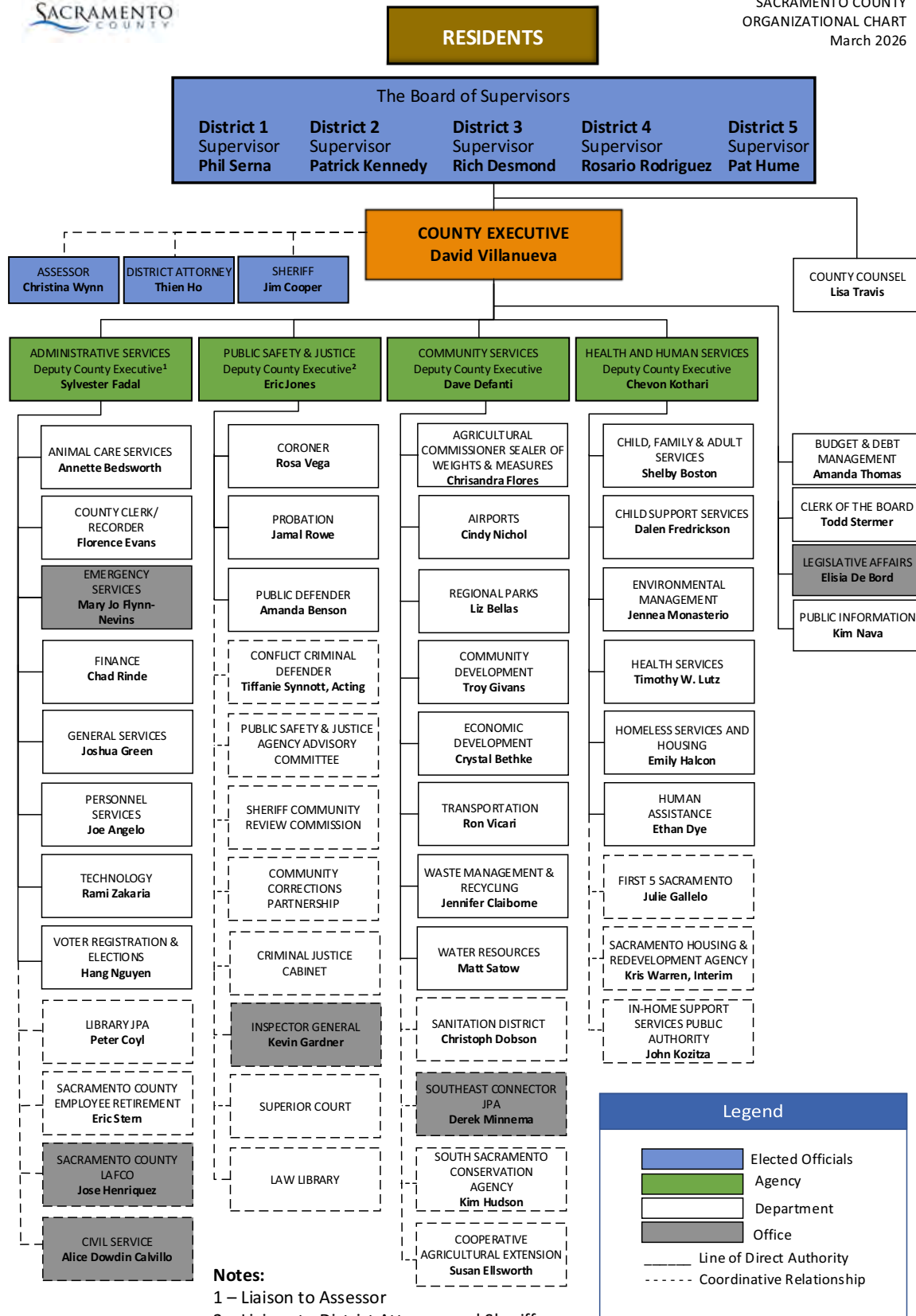
COUNTY EXECUTIVE
David Villanueva



COUNTY COUNSEL
Lisa Travis



SACRAMENTO COUNTY
ORGANIZATIONAL CHART
March 2026



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.

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State Controller Schedules		County of Sacramento				Schedule 1	
County Budget Act		All Funds Summary					
		Fiscal Year 2026-27					
Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	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	\$188,149,015	\$38,728,025	\$5,663,358,977	\$5,890,236,017	\$5,722,765,241	\$167,470,776	\$5,890,236,017
Special Revenue Funds	\$203,065,308	\$4,210,086	\$503,404,135	\$710,679,529	\$692,368,838	\$18,310,691	\$710,679,529
Capital Project Funds	\$119,045,588	\$0	\$52,677,665	\$171,723,253	\$171,723,253	\$0	\$171,723,253
Debt Service Funds	\$5,808,222	\$0	\$91,735,094	\$97,543,316	\$97,543,316	\$0	\$97,543,316
Total Governmental Funds	\$516,068,133	\$42,938,111	\$6,311,175,871	\$6,870,182,115	\$6,684,400,648	\$185,781,467	\$6,870,182,115
Other Funds							
Internal Service Funds	\$0	\$1,969,671	\$512,198,420	\$514,168,091	\$503,039,840	\$11,128,251	\$514,168,091
Enterprise Funds	\$0	\$101,487,176	\$1,263,064,130	\$1,364,551,306	\$1,017,410,836	\$347,140,470	\$1,364,551,306
Special Districts and Other Agencies	\$118,679,416	\$6,742,688	\$136,129,043	\$261,551,147	\$258,194,249	\$3,356,898	\$261,551,147
Total Other Funds	\$118,679,416	\$110,199,535	\$1,911,391,593	\$2,140,270,544	\$1,778,644,925	\$361,625,619	\$2,140,270,544
Total All Funds	\$634,747,549	\$153,137,646	\$8,222,567,464	\$9,010,452,659	\$8,463,045,573	\$547,407,086	\$9,010,452,659

State Controller Schedules		County of Sacramento					Schedule 2
County Budget Act		Governmental Funds Summary					
		Fiscal Year 2026-27					
Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	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	\$60,000,000	\$3,949,519	\$3,950,691,957	\$4,014,641,476	\$3,995,641,476	\$19,000,000	\$4,014,641,476
Neighborhood Revitalization	\$782,751	\$0	\$128,121	\$910,872	\$910,872	\$0	\$910,872
Mental Health Services Act	\$6,727,351	\$16,260,157	\$123,476,368	\$146,463,876	\$107,907,878	\$38,555,998	\$146,463,876
Public Safety Sales Tax	\$0	\$0	\$183,380,306	\$183,380,306	\$183,380,306	\$0	\$183,380,306
1991 Realignment	\$0	\$1,648,025	\$427,933,919	\$429,581,944	\$429,581,944	\$0	\$429,581,944
2011 Realignment	\$2,280,500	\$12,026,276	\$442,988,542	\$457,295,318	\$455,167,964	\$2,127,354	\$457,295,318
Sheriff DOJ Asset Forfeiture	\$228,826	\$0	\$0	\$228,826	\$228,826	\$0	\$228,826
Clerk/Recorder Fees	\$942,108	\$4,266,637	\$2,895,000	\$8,103,745	\$7,781,412	\$322,333	\$8,103,745
Restricted Revenues Fund for Departments	\$36,818,729	\$0	\$62,721,020	\$99,539,749	\$99,496,866	\$42,883	\$99,539,749
Sheriff Restricted Revenue	\$10,611,951	\$0	\$10,690,844	\$21,302,795	\$21,302,795	\$0	\$21,302,795
Patient Care Revenue	\$68,354,635	\$0	\$441,638,708	\$509,993,343	\$402,748,017	\$107,245,326	\$509,993,343
Transient Occupancy Tax	\$1,402,164	\$0	\$3,674,765	\$5,076,929	\$5,076,929	\$0	\$5,076,929
Golf	\$0	\$577,411	\$13,139,427	\$13,716,838	\$13,539,956	\$176,882	\$13,716,838
Total General Fund	\$188,149,015	\$38,728,025	\$5,663,358,977	\$5,890,236,017	\$5,722,765,241	\$167,470,776	\$5,890,236,017
Special Revenue Funds							
Fish And Game Propagation	\$(1,715)	\$0	\$10,097	\$8,382	\$7,659	\$723	\$8,382
Roads	\$123,266,502	\$0	\$147,152,812	\$270,419,314	\$263,619,314	\$6,800,000	\$270,419,314
Department of Transportation	\$6,955,700	\$0	\$74,423,804	\$81,379,504	\$81,379,504	\$0	\$81,379,504
Environmental Management	\$375,692	\$2,081,818	\$24,672,358	\$27,129,868	\$27,129,868	\$0	\$27,129,868
EMD Special Program Funds	\$0	\$276,550	\$4,450	\$281,000	\$281,000	\$0	\$281,000
County Library	\$5,000	\$0	\$1,383,024	\$1,388,024	\$1,388,024	\$0	\$1,388,024
First 5 Sacramento Commission	\$0	\$0	\$2,817,495	\$2,817,495	\$2,817,495	\$0	\$2,817,495
Economic Development	\$14,403,148	\$975,000	\$28,292,698	\$43,670,846	\$39,711,101	\$3,959,745	\$43,670,846
Building Inspection	\$343,618	\$0	\$24,780,105	\$25,123,723	\$25,123,723	\$0	\$25,123,723
Technology Cost Recovery Fee	\$699,604	\$0	\$2,558,500	\$3,258,104	\$3,258,104	\$0	\$3,258,104
Development And Code Services	\$7,664,332	\$0	\$78,258,186	\$85,922,518	\$85,922,518	\$0	\$85,922,518

State Controller Schedules		County of Sacramento					Schedule 2
County Budget Act		Governmental Funds Summary					
		Fiscal Year 2026-27					
Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Special Revenue Funds							
Affordability Fee	\$1,040,496	\$0	\$4,500,000	\$5,540,496	\$5,540,496	\$0	\$5,540,496
SCTDF Capital Fund	\$43,458,086	\$876,718	\$28,508,000	\$72,842,804	\$65,292,581	\$7,550,223	\$72,842,804
Transportation-Sales Tax	\$4,752,708	\$0	\$85,741,178	\$90,493,886	\$90,493,886	\$0	\$90,493,886
Jail Industry Trust Fund	\$102,137	\$0	\$301,428	\$403,565	\$403,565	\$0	\$403,565
Total Special Revenue Funds	\$203,065,308	\$4,210,086	\$503,404,135	\$710,679,529	\$692,368,838	\$18,310,691	\$710,679,529
Capital Project Funds							
Parks Construction	\$10,710,213	\$0	\$4,976,958	\$15,687,171	\$15,687,171	\$0	\$15,687,171
Capital Construction	\$85,413,144	\$0	\$46,664,616	\$132,077,760	\$132,077,760	\$0	\$132,077,760
Florin Road Capital Project	\$469,916	\$0	\$20,000	\$489,916	\$489,916	\$0	\$489,916
NVSSP-Library	\$631,778	\$0	\$2,000	\$633,778	\$633,778	\$0	\$633,778
North Vineyard Station Specific Plan	\$4,640,788	\$0	\$34,000	\$4,674,788	\$4,674,788	\$0	\$4,674,788
North Vineyard Station CFDs	\$4,142,777	\$0	\$954,591	\$5,097,368	\$5,097,368	\$0	\$5,097,368
Florin Vineyard Community Plan	\$13,036,972	\$0	\$25,500	\$13,062,472	\$13,062,472	\$0	\$13,062,472
Total Capital Project Funds	\$119,045,588	\$0	\$52,677,665	\$171,723,253	\$171,723,253	\$0	\$171,723,253
Debt Service Funds							
Teeter Plan	\$3,780,084	\$0	\$49,655,072	\$53,435,156	\$53,435,156	\$0	\$53,435,156
2004 Pension Obligation Bond Debt Svc	\$2,028,138	\$0	\$42,080,022	\$44,108,160	\$44,108,160	\$0	\$44,108,160
Total Debt Service Funds	\$5,808,222	\$0	\$91,735,094	\$97,543,316	\$97,543,316	\$0	\$97,543,316
Total Governmental Funds	\$516,068,133	\$42,938,111	\$6,311,175,871	\$6,870,182,115	\$6,684,400,648	\$185,781,467	\$6,870,182,115

State Controller Schedules		County of Sacramento			Schedule 3	
County Budget Act		Fund Balance - Governmental Funds				
		Fiscal Year 2026-27			Actual	
					Estimated	X
Fund Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
General Fund						
General Fund	\$322,657,069	\$0	\$13,598,807	\$249,058,262	\$60,000,000	
Neighborhood Revitalization	\$782,751	\$0	\$0	\$0	\$782,751	
Mental Health Services Act	\$83,001,619	\$0	\$76,274,268	\$0	\$6,727,351	
1991 Realignment	\$16,069,182	\$0	\$16,069,182	\$0	\$0	
2011 Realignment	\$33,269,780	\$0	\$30,989,280	\$0	\$2,280,500	
Sheriff DOJ Asset Forfeiture	\$228,826	\$0	\$0	\$0	\$228,826	
Clerk/Recorder Fees	\$22,103,242	\$0	\$21,161,134	\$0	\$942,108	
Restricted Revenues Fund for Departments	\$53,149,024	\$0	\$16,330,295	\$0	\$36,818,729	
Sheriff Restricted Revenue	\$10,611,951	\$0	\$0	\$0	\$10,611,951	
Patient Care Revenue	\$130,570,621	\$0	\$62,215,986	\$0	\$68,354,635	
Transient Occupancy Tax	\$1,402,164	\$0	\$0	\$0	\$1,402,164	
Golf	\$3,728,839	\$0	\$3,728,839	\$0	\$0	
Total General Fund	\$677,575,068	\$0	\$240,367,791	\$249,058,262	\$188,149,015	
Special Revenue Funds						
Fish And Game Propagation	\$17,600	\$0	\$19,315	\$0	\$(1,715)	
Roads	\$138,566,502	\$0	\$15,300,000	\$0	\$123,266,502	
Department of Transportation	\$14,997,783	\$0	\$8,042,083	\$0	\$6,955,700	
Environmental Management	\$12,034,820	\$0	\$11,659,128	\$0	\$375,692	
EMD Special Program Funds	\$658,094	\$0	\$658,094	\$0	\$0	
County Library	\$5,000	\$0	\$0	\$0	\$5,000	
First 5 Sacramento Commission	\$14,857,050	\$0	\$14,857,050	\$0	\$0	
Economic Development	\$42,542,186	\$0	\$28,139,038	\$0	\$14,403,148	
Building Inspection	\$6,177,382	\$0	\$5,833,764	\$0	\$343,618	
Technology Cost Recovery Fee	\$1,258,368	\$0	\$558,764	\$0	\$699,604	
Development And Code Services	\$16,821,808	\$0	\$9,157,476	\$0	\$7,664,332	
Affordability Fee	\$1,040,496	\$0	\$0	\$0	\$1,040,496	

State Controller Schedules		County of Sacramento			Schedule 3	
County Budget Act		Fund Balance - Governmental Funds				
		Fiscal Year 2026-27			Actual Estimated	
					X	
Fund Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
Special Revenue Funds						
SCTDF Capital Fund	\$99,950,824	\$0	\$56,492,738	\$0	\$43,458,086	
Transportation-Sales Tax	\$8,652,708	\$0	\$3,900,000	\$0	\$4,752,708	
Solid Waste Commercial Program	\$11,322,768	\$0	\$11,322,768	\$0	\$0	
Jail Industry Trust Fund	\$102,137	\$0	\$0	\$0	\$102,137	
Total Special Revenue Funds	\$369,005,526	\$0	\$165,940,218	\$0	\$203,065,308	
Capital Project Funds						
Parks Construction	\$10,932,551	\$0	\$222,338	\$0	\$10,710,213	
Capital Construction	\$85,413,144	\$0	\$0	\$0	\$85,413,144	
Florin Road Capital Project	\$469,916	\$0	\$0	\$0	\$469,916	
NVSSP-Library	\$631,778	\$0	\$0	\$0	\$631,778	
North Vineyard Station Specific Plan	\$4,640,788	\$0	\$0	\$0	\$4,640,788	
North Vineyard Station CFDs	\$4,142,777	\$0	\$0	\$0	\$4,142,777	
Florin Vineyard Community Plan	\$13,036,972	\$0	\$0	\$0	\$13,036,972	
Total Capital Project Funds	\$119,267,926	\$0	\$222,338	\$0	\$119,045,588	
Debt Service Funds						
Teeter Plan	\$3,780,084	\$0	\$0	\$0	\$3,780,084	
2004 Pension Obligation Bond Debt Svc	\$2,028,138	\$0	\$0	\$0	\$2,028,138	
Total Debt Service Funds	\$5,808,222	\$0	\$0	\$0	\$5,808,222	
Total Governmental Funds	\$1,171,656,742	\$0	\$406,530,347	\$249,058,262	\$516,068,133	

State Controller Schedules		County of Sacramento				Schedule 4
County Budget Act		Obligated Fund Balances - By Governmental Funds				
		Fiscal Year 2026-27				
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2026	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	\$91,340,387	\$0	\$0	\$0	\$0	\$91,340,387
Assigned - Cash Flow	\$32,421,527	\$0	\$0	\$0	\$0	\$32,421,527
Assigned - Imprest Cash	\$461,721	\$0	\$0	\$0	\$0	\$461,721
Assigned - Audit Report Paybacks	\$19,251,687	\$0	\$0	\$14,000,000	\$0	\$33,251,687
Assigned - Spec. Deposits-Travel	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Assigned - Indigent Medical Care Reserve	\$0	\$0	\$0	\$5,000,000	\$0	\$5,000,000
Assigned - Technology Replacement Reserve	\$19,255,716	\$600,000	\$0	\$0	\$0	\$18,655,716
Assigned - Service Stability	\$80,621,836	\$0	\$0	\$0	\$0	\$80,621,836
Assigned - American River Parkway Homeless Reserve	\$922,981	\$83,379	\$0	\$0	\$0	\$839,602
Assigned - ARPA Administration	\$3,581,817	\$2,316,140	\$0	\$0	\$0	\$1,265,677
Assigned - ARPA CBO Capacity Building	\$1,100,590	\$950,000	\$0	\$0	\$0	\$150,590
Nonspendable - Loan Buyout (Teeter Plan)	\$2,553,467	\$0	\$0	\$0	\$0	\$2,553,467
Nonspendable - Tax Loss (Teeter Plan)	\$10,189,812	\$0	\$0	\$0	\$0	\$10,189,812
Nonspendable - Teeter Delinquencies	\$855,528	\$0	\$0	\$0	\$0	\$855,528
Total General Fund	\$262,657,069	\$3,949,519	\$0	\$19,000,000	\$0	\$277,707,550

State Controller Schedules		County of Sacramento				Schedule 4
County Budget Act		Obligated Fund Balances - By Governmental Funds				
		Fiscal Year 2026-27				
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2026	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						
Mental Health Services Act						
Restricted - Prudent Reserve	\$13,196,792	\$13,196,792	\$0	\$0	\$0	\$0
Restricted - Housing Intervention	\$0	\$0	\$0	\$22,268,490	\$0	\$22,268,490
Restricted - BHSA Prudent	\$0	\$0	\$0	\$13,196,792	\$0	\$13,196,792
Restricted - Comm Services and Supports	\$25,174,105	\$819,332	\$0	\$0	\$0	\$24,354,773
Restricted - Prevention and Early Intervention	\$9,993,036	\$157,993	\$0	\$0	\$0	\$9,835,043
Restricted - Projects – Innovation	\$23,112,032	\$0	\$0	\$2,915,718	\$0	\$26,027,750
Restricted - Activities– Workforce and Training	\$2,086,040	\$2,086,040	\$0	\$0	\$0	\$0
Restricted - Projects – Technological Needs	\$2,712,263	\$0	\$0	\$174,998	\$0	\$2,887,261
Total Mental Health Services Act	\$76,274,268	\$16,260,157	\$0	\$38,555,998	\$0	\$98,570,109
1991 Realignment						
Restricted - Public Health	\$1	\$1	\$0	\$0	\$0	\$0
Restricted - Mental Health	\$16,069,181	\$1,648,024	\$0	\$0	\$0	\$14,421,157
Total 1991 Realignment	\$16,069,182	\$1,648,025	\$0	\$0	\$0	\$14,421,157

State Controller Schedules		County of Sacramento				Schedule 4
County Budget Act		Obligated Fund Balances - By Governmental Funds				
		Fiscal Year 2026-27				
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2026	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						
2011 Realignment						
Restricted - Youthful Offender Block Grant	\$1,799,657	\$1,799,657	\$0	\$0	\$0	\$0
Restricted - Local Innovation	\$3,534,651	\$0	\$0	\$669,508	\$0	\$4,204,159
Restricted - Protective Services	\$141,126	\$141,126	\$0	\$0	\$0	\$0
Restricted - Comm Corrections Planning	\$548,117	\$245,606	\$0	\$0	\$0	\$302,511
Restricted - AB 109 Comm Corrections	\$15,125,842	\$0	\$0	\$1,457,846	\$0	\$16,583,688
Restricted - District Attorney and Public Defender	\$1,255,776	\$1,255,776	\$0	\$0	\$0	\$0
Restricted - Juvenile Justice Crime Prevention	\$6,825,236	\$6,825,236	\$0	\$0	\$0	\$0
Restricted - Juvenile Probation Activities	\$894,831	\$894,831	\$0	\$0	\$0	\$0
Restricted - Juvenile Reentry Grant	\$864,044	\$864,044	\$0	\$0	\$0	\$0
Total 2011 Realignment	\$30,989,280	\$12,026,276	\$0	\$2,127,354	\$0	\$21,090,358
Clerk/Recorder Fees						
Restricted - Modernization Fees	\$8,840,359	\$3,822,510	\$0	\$0	\$0	\$5,017,849
Restricted - Micrographics Fees	\$5,837,741	\$0	\$0	\$7,525	\$0	\$5,845,266
Restricted - Hours Fees	\$713,368	\$222,062	\$0	\$0	\$0	\$491,306
Restricted - Index Fees	\$710,790	\$222,065	\$0	\$0	\$0	\$488,725
Restricted - E-Recording Fees	\$4,340,262	\$0	\$0	\$225,264	\$0	\$4,565,526
Restricted - Vital Health Statistics Fees	\$718,614	\$0	\$0	\$89,544	\$0	\$808,158
Total Clerk/Recorder Fees	\$21,161,134	\$4,266,637	\$0	\$322,333	\$0	\$17,216,830
Restricted Revenues Fund for Departments						
Restricted - Future Planned Programs	\$16,330,295	\$0	\$0	\$42,883	\$0	\$16,373,178
Total Restricted Revenues Fund for Departments	\$16,330,295	\$0	\$0	\$42,883	\$0	\$16,373,178

State Controller Schedules		County of Sacramento				Schedule 4
County Budget Act		Obligated Fund Balances - By Governmental Funds				
		Fiscal Year 2026-27				
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2026	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						
Patient Care Revenue						
Fund Balance Reserved	\$62,215,986	\$0	\$0	\$107,245,326	\$0	\$169,461,312
Total Patient Care Revenue	\$62,215,986	\$0	\$0	\$107,245,326	\$0	\$169,461,312
Golf						
Restricted - Future Services	\$3,728,839	\$577,411	\$0	\$176,882	\$0	\$3,328,310
Total Golf	\$3,728,839	\$577,411	\$0	\$176,882	\$0	\$3,328,310
Total General Fund	\$489,426,053	\$38,728,025	\$0	\$167,470,776	\$0	\$618,168,804
Special Revenue Funds						
Fish And Game Propagation						
Restricted - Future Services	\$19,315	\$0	\$0	\$723	\$0	\$20,038
Total Fish And Game Propagation	\$19,315	\$0	\$0	\$723	\$0	\$20,038
Roads						
Restricted - Long-Term Liabilities	\$3,200,000	\$0	\$0	\$0	\$0	\$3,200,000
Restricted - Working Capital	\$12,100,000	\$0	\$0	\$6,800,000	\$0	\$18,900,000
Total Roads	\$15,300,000	\$0	\$0	\$6,800,000	\$0	\$22,100,000
Department of Transportation						
Restricted - Future Services	\$8,042,083	\$0	\$0	\$0	\$0	\$8,042,083
Total Department of Transportation	\$8,042,083	\$0	\$0	\$0	\$0	\$8,042,083

State Controller Schedules		County of Sacramento				Schedule 4
County Budget Act		Obligated Fund Balances - By Governmental Funds				
		Fiscal Year 2026-27				
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors	
1	2	3	4	5	6	7
Special Revenue Funds						
Environmental Management						
Restricted - EMD-Health	\$7,948,995	\$367,825	\$0	\$0	\$0	\$7,581,170
Restricted - EMD-Admin	\$38,871	\$0	\$0	\$0	\$0	\$38,871
Restricted - EMD-Hazardous Materials	\$3,671,262	\$1,713,993	\$0	\$0	\$0	\$1,957,269
Total Environmental Management	\$11,659,128	\$2,081,818	\$0	\$0	\$0	\$9,577,310
EMD Special Program Funds						
Restricted - Regional Water Quality Fund	\$367,358	\$100	\$0	\$0	\$0	\$367,258
Restricted - EMD Well Restoration	\$109,013	\$103,300	\$0	\$0	\$0	\$5,713
Restricted - Singe Wall UST	\$166,480	\$158,250	\$0	\$0	\$0	\$8,230
Restricted - Local Primary Agency	\$137	\$0	\$0	\$0	\$0	\$137
Restricted - Future Services	\$15,106	\$14,900	\$0	\$0	\$0	\$206
Total EMD Special Program Funds	\$658,094	\$276,550	\$0	\$0	\$0	\$381,544
First 5 Sacramento Commission						
Restricted - Future Services	\$14,857,050	\$0	\$0	\$0	\$0	\$14,857,050
Total First 5 Sacramento Commission	\$14,857,050	\$0	\$0	\$0	\$0	\$14,857,050

State Controller Schedules		County of Sacramento				Schedule 4
County Budget Act		Obligated Fund Balances - By Governmental Funds				
		Fiscal Year 2026-27				
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2026	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	\$500,000	\$0	\$0	\$100,000	\$0	\$600,000
Restricted - Imprest Cash	\$300	\$0	\$0	\$0	\$0	\$300
Restricted - Mather Reserve	\$1,560,067	\$0	\$0	\$0	\$0	\$1,560,067
Restricted - Western Area Power Authority Contingencies	\$750,000	\$0	\$0	\$0	\$0	\$750,000
Restricted - Business Environmental Restoration	\$575,000	\$275,000	\$0	\$0	\$0	\$300,000
Restricted - Economic Development Restoration	\$2,910,000	\$0	\$0	\$0	\$0	\$2,910,000
Restricted - Economic Development Projects	\$5,000,000	\$700,000	\$0	\$0	\$0	\$4,300,000
Restricted - Western Area Power Authority - Projects	\$1,850,000	\$0	\$0	\$1,000,000	\$0	\$2,850,000
Restricted - Qualified Investment	\$350,000	\$0	\$0	\$0	\$0	\$350,000
Restricted - Mather Contingency 2008 TE	\$242,771	\$0	\$0	\$40,680	\$0	\$283,451
Restricted - Mather Contingency 2008 TX	\$8,587,385	\$0	\$0	\$600,000	\$0	\$9,187,385
Restricted - Mather Contingency	\$5,813,515	\$0	\$0	\$2,219,065	\$0	\$8,032,580
Total Economic Development	\$28,139,038	\$975,000	\$0	\$3,959,745	\$0	\$31,123,783
Building Inspection						
Restricted - Future Services	\$5,833,764	\$0	\$0	\$0	\$0	\$5,833,764
Total Building Inspection	\$5,833,764	\$0	\$0	\$0	\$0	\$5,833,764
Technology Cost Recovery Fee						
Restricted - Technology Cost Recovery Fee	\$558,764	\$0	\$0	\$0	\$0	\$558,764
Total Technology Cost Recovery Fee	\$558,764	\$0	\$0	\$0	\$0	\$558,764
Development And Code Services						
Restricted - Construction Mgmt and Inspection Div	\$9,157,476	\$0	\$0	\$0	\$0	\$9,157,476
Total Development And Code Services	\$9,157,476	\$0	\$0	\$0	\$0	\$9,157,476

State Controller Schedules		County of Sacramento				Schedule 4
County Budget Act		Obligated Fund Balances - By Governmental Funds				
		Fiscal Year 2026-27				
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2026	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	\$0	\$0	\$7,550,223	\$0	\$62,000,000
Restricted - Five-Year Mitigation Act Update	\$2,042,961	\$876,718	\$0	\$0	\$0	\$1,166,243
Total SCTDF Capital Fund	\$56,492,738	\$876,718	\$0	\$7,550,223	\$0	\$63,166,243
Transportation-Sales Tax						
Restricted - Working Capital	\$3,900,000	\$0	\$0	\$0	\$0	\$3,900,000
Total Transportation-Sales Tax	\$3,900,000	\$0	\$0	\$0	\$0	\$3,900,000
Solid Waste Commercial Program						
Restricted - Commercial Programs	\$11,322,768	\$0	\$0	\$0	\$0	\$11,322,768
Total Solid Waste Commercial Program	\$11,322,768	\$0	\$0	\$0	\$0	\$11,322,768
Total Special Revenue Funds	\$165,940,218	\$4,210,086	\$0	\$18,310,691	\$0	\$180,040,823
Capital Project Funds						
Parks Construction						
Restricted - American River Parkway	\$3,365	\$0	\$0	\$0	\$0	\$3,365
Restricted - Loan to CSA 4C	\$8,986	\$0	\$0	\$0	\$0	\$8,986
Restricted - General	\$209,987	\$0	\$0	\$0	\$0	\$209,987
Total Parks Construction	\$222,338	\$0	\$0	\$0	\$0	\$222,338
Total Capital Project Funds	\$222,338	\$0	\$0	\$0	\$0	\$222,338
Total Governmental Funds	\$655,588,609	\$42,938,111	\$0	\$185,781,467	\$0	\$798,431,965

State Controller Schedules		County of Sacramento			Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund			
		Governmental Funds			
		Fiscal Year 2026-27			
Description	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Source					
Other Interfund Reimbursements	\$545,148,832	\$562,837,764	\$723,200,295		\$0
Semi-Discretionary Reimbursements	\$1,031,526,781	\$1,039,675,666	\$1,067,884,608		\$0
Taxes	\$900,605,926	\$927,630,384	\$943,782,943		\$0
Licenses, Permits & Franchises	\$81,972,665	\$79,788,750	\$78,168,354		\$0
Fines, Forfeitures & Penalties	\$25,212,486	\$21,279,976	\$22,656,826		\$0
Revenue from Use Of Money & Property	\$210,567,696	\$167,481,947	\$81,649,244		\$0
Intergovernmental Revenues	\$2,669,771,807	\$2,938,931,279	\$2,906,239,012		\$0
Charges for Services	\$329,028,878	\$359,495,732	\$400,616,483		\$0
Miscellaneous Revenues	\$66,152,539	\$86,787,013	\$86,932,106		\$0
Other Financing Sources	\$678,289	\$24,050	\$21,000		\$0
Residual Equity Transfer In	\$23,917	\$203,241	\$25,000		\$0
Total Summarization by Source	\$5,860,689,816	\$6,184,135,802	\$6,311,175,871		\$0
Summarization by Fund					
General Fund	\$3,684,760,591	\$3,782,531,779	\$3,950,691,957		\$0
Community Investment Program	\$66,234	\$0	\$0		\$0
Neighborhood Revitalization	\$130,000	\$57,000	\$128,121		\$0
Mental Health Services Act	\$138,690,444	\$98,247,249	\$123,476,368		\$0
Public Safety Sales Tax	\$171,011,013	\$178,217,572	\$183,380,306		\$0
1991 Realignment	\$410,082,317	\$384,950,250	\$427,933,919		\$0
2011 Realignment	\$410,595,688	\$421,951,847	\$442,988,542		\$0
Sheriff DOJ Asset Forfeiture	\$129,261	\$0	\$0		\$0
Clerk/Recorder Fees	\$3,187,304	\$2,622,734	\$2,895,000		\$0
Restricted Revenues Fund for Departments	\$35,836,894	\$45,898,419	\$62,721,020		\$0
Sheriff Restricted Revenue	\$11,466,787	\$9,428,407	\$10,690,844		\$0
Patient Care Revenue	\$230,152,232	\$454,703,843	\$441,638,708		\$0

State Controller Schedules		County of Sacramento			Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund			
		Governmental Funds			
		Fiscal Year 2026-27			
Description	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Fund					
Fish And Game Propagation	\$9,817	\$10,273	\$10,097	\$0	
Roads	\$163,614,865	\$157,187,137	\$147,152,812	\$0	
Department of Transportation	\$67,418,630	\$76,467,382	\$74,423,804	\$0	
Parks Construction	\$6,106,604	\$6,600,450	\$4,976,958	\$0	
Capital Construction	\$55,798,604	\$78,001,511	\$46,664,616	\$0	
Environmental Management	\$25,438,212	\$24,002,919	\$24,672,358	\$0	
EMD Special Program Funds	\$94,412	\$19,400	\$4,450	\$0	
County Library	\$1,321,789	\$1,336,238	\$1,383,024	\$0	
First 5 Sacramento Commission	\$2,538,043	\$2,610,981	\$2,817,495	\$0	
Transient Occupancy Tax	\$3,469,837	\$3,509,015	\$3,674,765	\$0	
Teeter Plan	\$42,410,714	\$49,655,072	\$49,655,072	\$0	
Golf	\$12,199,009	\$12,314,857	\$13,139,427	\$0	
Economic Development	\$39,479,691	\$27,476,392	\$28,292,698	\$0	
Building Inspection	\$22,558,852	\$22,483,970	\$24,780,105	\$0	
Technology Cost Recovery Fee	\$2,065,977	\$2,553,000	\$2,558,500	\$0	
Development And Code Services	\$73,431,697	\$74,275,816	\$78,258,186	\$0	
Affordability Fee	\$5,225,341	\$4,216,314	\$4,500,000	\$0	
SCTDF Capital Fund	\$17,854,609	\$19,419,476	\$28,508,000	\$0	
Transportation-Sales Tax	\$58,154,584	\$102,744,489	\$85,741,178	\$0	
Interagency Procurement	\$3,727,653	\$0	\$0	\$0	
Solid Waste Commercial Program	\$6,112,222	\$5,694,262	\$0	\$0	
Jail Industry Trust Fund	\$249,688	\$272,256	\$301,428	\$0	
Florin Road Capital Project	\$18,753	\$10,000	\$20,000	\$0	
NVSSP-Library	\$25,526	\$5,752	\$2,000	\$0	
North Vineyard Station Specific Plan	\$784,859	\$337,170	\$34,000	\$0	

State Controller Schedules		County of Sacramento			Schedule 5
County Budget Act		Summary of Additional Financing Sources by Source and Fund			
		Governmental Funds			
		Fiscal Year 2026-27			
Description	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Fund					
North Vineyard Station CFDs	\$1,076,002	\$1,558,230	\$954,591		\$0
Florin Vineyard Community Plan	\$3,519,049	\$4,394,604	\$25,500		\$0
2004 Pension Obligation Bond Debt Svc	\$149,876,014	\$128,369,736	\$42,080,022		\$0
Total Summarization by Fund	\$5,860,689,816	\$6,184,135,802	\$6,311,175,871		\$0

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
General Fund						
	Other Interfund Reimbursements					
		Inter Cost Recovery	\$6,445,746	\$8,549,245	\$10,185,777	\$0
		Operating Trans In	\$14,928,195	\$12,777,238	\$13,962,396	\$0
		MHSA Funds Reimb	\$131,749,225	\$113,041,941	\$5,700,000	\$0
		BHSA Funds Reimburse	\$0	\$0	\$102,207,878	\$0
		Sheriff Restricted Funding	\$14,746,367	\$11,349,148	\$13,275,383	\$0
		Community Corrections Planning	\$201,318	\$246,407	\$245,606	\$0
		Restricted Funding	\$56,105,391	\$51,305,704	\$74,175,384	\$0
		Patient Care Revenue (PCR) Reimbursement	\$233,890,780	\$277,250,880	\$402,748,017	\$0
		ARPA Reimbursement	\$0	\$(45,396)	\$0	\$0
		Trans Inter Fund	\$30,500	\$0	\$0	\$0
		Total Other Interfund Reimbursements	\$458,097,522	\$474,475,167	\$622,500,441	\$0

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		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
General Fund						
Semi-Discretionary Reimbursements						
		Realignment 1991 CalWORKS MOE	\$70,985,916	\$75,764,711	\$75,764,711	\$0
		Realignment 1991 Chld Pov & Fam Sup	\$70,694,403	\$80,077,175	\$80,459,518	\$0
		Realignment 1991 Family Support	\$41,669,517	\$38,583,765	\$38,583,765	\$0
		Realignment 1991 Social Services	\$157,587,145	\$141,881,182	\$139,927,248	\$0
		Realignment 1991 Mental Health	\$66,719,969	\$75,806,512	\$75,787,977	\$0
		Realignment 1991 Health	\$19,618,492	\$19,753,470	\$19,058,725	\$0
		Realignment 2011 AB 109	\$76,552,744	\$78,069,110	\$80,632,641	\$0
		Realignment 2011	\$79,818,944	\$81,768,272	\$93,132,399	\$0
		Realignment 2011 Protect Svc	\$158,778,942	\$159,662,730	\$166,533,975	\$0
		Realignment 2011 Behav Hlth	\$118,064,289	\$108,077,746	\$114,623,343	\$0
		Public Safety Svc St	\$171,036,420	\$180,230,993	\$183,380,306	\$0
Total Semi-Discretionary Reimbursements			\$1,031,526,781	\$1,039,675,666	\$1,067,884,608	\$0
Taxes						
		Prop Tax Cur Sec	\$350,109,195	\$369,268,085	\$387,238,896	\$0
		Prop Tax Cur Unsec	\$12,992,918	\$14,464,256	\$14,326,988	\$0
		Prop Tax Cur Sup	\$7,632,312	\$7,571,358	\$7,250,696	\$0
		Prop Tax Sec Delinquent	\$3,080,739	\$3,425,613	\$2,687,658	\$0
		Prop Tax Supplemental Del	\$665,256	\$532,043	\$672,965	\$0
		Prop Tax Unitary	\$6,092,673	\$6,404,303	\$6,326,270	\$0
		Prop Tax In-Lieu of Vehicle License Fee	\$246,055,680	\$258,680,993	\$270,968,340	\$0
		Prop Tax Redemption	\$42,448	\$10,000	\$10,000	\$0

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1	2	3	4	5	6	7
General Fund						
General Fund						
	Taxes					
		Prop Tax Pr Unsec	\$181,707	\$150,000	\$150,000	\$0
		Prop Tax Penalties	\$1,359,854	\$1,000,000	\$1,000,000	\$0
		Sales Use Tax	\$172,492,158	\$154,941,386	\$154,180,258	\$0
		Utility User Tax	\$21,658,164	\$22,163,000	\$22,607,000	\$0
		Trans Occupancy Tax	\$5,180,515	\$4,716,000	\$4,810,000	\$0
		Prop Tax Trans	\$13,053,244	\$13,000,000	\$13,000,000	\$0
		Taxes-Aircraft	\$499,411	\$598,968	\$649,408	\$0
		RDA Residual Distribution	\$14,376,954	\$14,520,723	\$14,888,975	\$0
		Taxes-Other	\$5,942	\$0	\$0	\$0
		Total Taxes	\$855,479,169	\$871,446,728	\$900,767,454	\$0
	Licenses, Permits & Franchises					
		Animal Licenses	\$190,989	\$205,000	\$390,000	\$0
		Business Lic	\$1,622,748	\$1,585,427	\$1,676,494	\$0
		Business Lic Spec	\$898,438	\$898,438	\$981,718	\$0
		Employee Permits	\$8,377	\$7,597	\$8,301	\$0
		Short Term Rental Business License	\$(11,291)	\$15,152	\$16,557	\$0
		Fict Bus Names	\$468,396	\$594,486	\$649,592	\$0
		Encroachment Permits	\$12,150	\$15,000	\$12,100	\$0
		Zoning Permits	\$100,907	\$42,000	\$102,400	\$0
		Cable TV Fran Fees	\$2,373,054	\$0	\$0	\$0
		Franchises	\$2,057,987	\$1,800,000	\$1,800,000	\$0

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1	2	3	4	5	6	7
General Fund						
General Fund						
Licenses, Permits & Franchises						
		Street/Trans Permits	\$14,760	\$19,000	\$19,570	\$0
		Lic/Permits Other	\$3,360,236	\$4,017,338	\$5,319,231	\$0
		Sws License/Permit	\$(555)	\$0	\$0	\$0
		Document/File Review	\$47,500	\$0	\$0	\$0
Total Licenses, Permits & Franchises			\$11,143,695	\$9,199,438	\$10,975,963	\$0
Fines, Forfeitures & Penalties						
		Vehicle Code Fines	\$2,260,879	\$1,848,346	\$1,749,974	\$0
		Other Court Fines	\$6,667,408	\$6,500,071	\$6,500,000	\$0
		Forfeit/Penalties	\$10,705,061	\$8,261,551	\$9,185,337	\$0
Total Fines, Forfeitures & Penalties			\$19,633,348	\$16,609,968	\$17,435,311	\$0
Revenue from Use Of Money & Property						
		Interest Income	\$18,056,083	\$8,638,369	\$14,101,641	\$0
		Misc Income	\$1,050,975	\$700,000	\$1,000,000	\$0
		Contributions	\$36,042	\$0	\$41,930	\$0
		Bldg Rental Other	\$127,776	\$129,510	\$108,386	\$0
		Agri Leases	\$4,400	\$9,600	\$4,800	\$0
		Ground Leases-Other	\$444,015	\$426,975	\$425,853	\$0
		Recreational Concess	\$49,986	\$60,000	\$60,000	\$0

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1	2	3	4	5	6	7
General Fund						
General Fund						
Revenue from Use Of Money & Property						
Total Revenue from Use Of Money & Property			\$19,769,277	\$9,964,454	\$15,742,610	\$0
Intergovernmental Revenues						
State Revenue						
		Cig Tax Unincorp	\$1,185,526	\$1,200,585	\$1,800,241	\$0
		Home Prop Tax Rel	\$2,327,968	\$2,315,796	\$2,300,000	\$0
		State Aid-Other	\$2,093,729	\$2,032,843	\$2,000,000	\$0
		Welf Admin St	\$111,849,772	\$108,631,764	\$116,099,707	\$0
		Welf Svc St	\$52,466,790	\$56,029,969	\$62,870,849	\$0
		Welf St-Calwin	\$765,660	\$829,747	\$721,460	\$0
		Welf St	\$3,649,594	\$6,401,141	\$10,363,421	\$0
		Welf St	\$36,018,566	\$42,102,211	\$42,946,066	\$0
		Ccs-Administration	\$9,102,432	\$9,309,470	\$9,829,311	\$0
		CCS-Treatment/Therapy	\$1,094,538	\$1,433,238	\$1,433,238	\$0
		Medi-Cal Admin State	\$52,086,938	\$57,668,234	\$55,276,628	\$0
		Other Health State	\$7,979,626	\$13,052,312	\$10,133,674	\$0
		Agriculture St	\$3,019,135	\$2,907,272	\$2,754,125	\$0
		Public Defender St	\$2,879,766	\$2,709,302	\$989,649	\$0
		Veterans Affairs	\$838,796	\$861,606	\$928,703	\$0
		State Aid Other Misc Programs	\$113,504,014	\$149,026,639	\$148,873,910	\$0
		State Medi/Cal Revenues	\$4,148,582	\$4,425,870	\$3,668,460	\$0
		Medi/Cal Ccs Therapy Bowling Green	\$133,743	\$132,352	\$0	\$0
		Medi/Cal Ccs Therapy Orchard	\$50,292	\$51,433	\$0	\$0

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1	2	3	4	5	6	7
General Fund						
General Fund						
Intergovernmental Revenues						
State Revenue						
		Medi/Cal Ccs Therapy Starr King	\$74,118	\$78,121	\$0	\$0
		State Aid Sb 90 Misc Programs	\$3,227,719	\$3,230,182	\$1,378,638	\$0
		Total State Revenue	\$408,497,305	\$464,430,087	\$474,368,080	\$0
Federal Revenues						
		Welf Admin Fed	\$221,128,598	\$227,835,023	\$201,076,008	\$0
		Welf Svc Fed	\$59,467,654	\$66,587,043	\$71,062,609	\$0
		Welf Fed	\$161,351,906	\$168,512,709	\$162,275,802	\$0
		Welf Fed	\$25,859,656	\$29,610,451	\$32,491,226	\$0
		Health Federal	\$80,176,718	\$80,482,148	\$79,172,899	\$0
		Medi-Care Revenue	\$69,093	\$90,297	\$80,353	\$0
		Construction Fed	\$77,568	\$0	\$0	\$0
		Land Acquisition Fed	\$0	\$104,000	\$104,000	\$0
		CARES Act Revenue	\$27,146	\$504,666	\$628,024	\$0
		ARPA - SLFRF Revenue	\$17,539,188	\$22,996,371	\$5,891,259	\$0
		General Fund In Lieu ARPA	\$0	\$(1,130,733)	\$700,983	\$0
		Federal Pass-Through Funding	\$915,961	\$0	\$0	\$0
		Federal Aid - Other Misc Program	\$15,497,915	\$16,694,866	\$29,277,106	\$0
		FEMA Grant Reimbursement	\$16,053,189	\$1,068,537	\$0	\$0
		PY FEMA Grant Reimbursement	\$29,101	\$0	\$0	\$0
		Total Federal Revenues	\$598,193,692	\$613,355,378	\$582,760,269	\$0
Fees or Other Intergovernmental						
		In Lieu Taxes-Other	\$750,000	\$1,010,000	\$1,510,000	\$0
		Miscellaneous Intergovernmental	\$11,336,158	\$11,628,268	\$10,694,714	\$0
		Prior Year Intergovernmental - State	\$30,529,276	\$6,043,171	\$2,254,261	\$0

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		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 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	\$13,100,152	\$33,773,757	\$10,750,000	\$0
		Prior Year Intergovernmental - Local	\$116,020	\$184,896	\$0	\$0
		Aid Local Gov Ag	\$17,940,987	\$21,200,432	\$5,606,678	\$0
		Sheriff's Contract City	\$28,497,144	\$29,398,756	\$0	\$0
		Redev Passthru	\$6,357,996	\$6,421,575	\$6,629,312	\$0
		Rev Neut Payments	\$12,170,608	\$10,738,836	\$11,194,920	\$0
		Total Fees or Other Intergovernmental	\$120,798,340	\$120,399,691	\$48,639,885	\$0
		Total Intergovernmental Revenues	\$1,127,489,338	\$1,198,185,156	\$1,105,768,234	\$0
Charges for Services						
		Vital Statistic Fees	\$2,907,833	\$2,682,680	\$2,787,013	\$0
		Adoption Fees	\$148,160	\$324,630	\$385,304	\$0
		Process Svc Fees	\$1,517,217	\$1,334,186	\$1,400,000	\$0
		Civ/Sm CI Filing Fee	\$0	\$0	\$51,500	\$0
		Appeal	\$66,428	\$41,716	\$0	\$0
		Estate/Pub Adm Fees	\$1,243,105	\$879,528	\$840,000	\$0
		Cert/Recording Fees	\$3,161,121	\$2,952,854	\$2,702,432	\$0
		Resource Recovery & Recycling Sales	\$622	\$0	\$0	\$0
		Electricity Svc Chgs	\$455	\$0	\$0	\$0
		Collection Fees	\$15,474,839	\$15,829,819	\$16,119,595	\$0
		Aud/Acct Fees	\$876,604	\$908,800	\$956,779	\$0
		Court/Legal Fees	\$3,585,574	\$3,577,937	\$4,380,621	\$0
		Research Fees	\$6,095	\$8,268	\$0	\$0

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
General Fund						
	Charges for Services					
		Miscellaneous Other Fees	\$801,564	\$799,454	\$867,000	\$0
		Data Proc Svc	\$(0)	\$0	\$0	\$0
		Election Svc Chgs	\$4,231,177	\$845,061	\$3,212,409	\$0
		Personnel Svc Fees	\$19,276,228	\$23,015,386	\$25,395,463	\$0
		Benefit Admin Svcs Fees	\$644,130	\$18,542	\$0	\$0
		Employment Svcs Fees	\$2,561,289	\$275,102	\$216,560	\$0
		Training Svcs Fees	\$567,072	\$163,645	\$256,155	\$0
		Dps Department Services Teams	\$5,607,708	\$3,674,813	\$3,207,917	\$0
		401A Plan Administration Services	\$0	\$0	\$19,241	\$0
		Labor Relations Fees	\$0	\$0	\$(49,570)	\$0
		Fuel Recovery	\$(81)	\$0	\$0	\$0
		Planning Svc Fees	\$3,844,926	\$3,500,000	\$3,605,000	\$0
		Plan Check Fees	\$628,889	\$575,000	\$582,000	\$0
		Jail Booking Fees	\$785,934	\$792,019	\$894,418	\$0
		Recreation Svc Chgs	\$3,632,911	\$4,209,716	\$4,915,589	\$0
		Transcript Copy Fees	\$74,917	\$100	\$60,632	\$0
		Landscaping Maint Ch	\$2,283,142	\$2,291,112	\$2,072,231	\$0
		Treatment Chgs	\$(446)	\$1,450	\$1,000	\$0
		CCS Assessments	\$1,300	\$0	\$0	\$0
		Medical Care Indigent Patients	\$0	\$0	\$4,000	\$0
		Cmisp Share Of Cost Revenue-Drr	\$11,367	\$350	\$0	\$0
		Medical Care Private Patients	\$0	\$0	\$1,000	\$0
		Mental Health Private	\$435,580	\$550,000	\$0	\$0
		Alcohol Svc Fees	\$8,801	\$4,404	\$4,500	\$0

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1	2	3	4	5	6	7
General Fund						
General Fund						
Charges for Services						
		Medical Care Other	\$5,000	\$0	\$1,000	\$0
		Institutional Care Adult	\$8,092,355	\$6,574,114	\$6,202,874	\$0
		Work Furlough Chgs	\$31,925	\$33,008	\$33,000	\$0
		Data Proc Svc	\$188,610	\$114,114	\$111,778	\$0
		Aud/Contr Svc	\$2,854,373	\$641,718	\$982,000	\$0
		Auditor Controller Services - ACP	\$0	\$2,072,741	\$1,965,139	\$0
		Public Works Services	\$5,254,137	\$6,082,274	\$7,528,661	\$0
		Svcs To Trans - Sales Tax Fund	\$1,817	\$0	\$0	\$0
		Services To Road Fund	\$51,292	\$0	\$0	\$0
		Services To Refuse Enterprise	\$851,530	\$967,338	\$1,387,757	\$0
		Services To San & Sewer Districts	\$(276,989)	\$1,012,348	\$1,303,166	\$0
		Services To Water Maint Districts	\$(4,872)	\$170,096	\$259,316	\$0
		Services To Drainage Districts	\$(185,479)	\$107,647	\$159,385	\$0
		Services To Water Agencies Drainage	\$8,952	\$0	\$0	\$0
		Services To Airports	\$5,209	\$0	\$0	\$0
		Svcs To Parks & Rec Department	\$14,053	\$0	\$0	\$0
		Svcs To General Services	\$5,375	\$0	\$0	\$0
		Services To Planning Dept	\$875,345	\$855,251	\$855,251	\$0
		Services To Building Inspection	\$196,313	\$184,290	\$189,520	\$0
		Services To Others	\$1,608,319	\$1,518,259	\$1,722,840	\$0
		Services To Public Facilities (Pipfs)	\$186,512	\$210,688	\$227,174	\$0
		Lease Prop Use Chgs	\$275	\$0	\$0	\$0
		Cemetery Svc	\$35,914	\$37,787	\$34,982	\$0
		Humane Services	\$0	\$0	\$8,000	\$0

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1	2	3	4	5	6	7
General Fund						
General Fund						
	Charges for Services					
		Microchipping	\$0	\$620	\$0	\$0
		Spay Neuter	\$394	\$0	\$0	\$0
		Rabies Vaccination	\$41,403	\$35,500	\$150,000	\$0
		Law Enforcement Svc	\$9,420,440	\$10,834,721	\$62,840,997	\$0
		Svc Fees Other	\$32,337,677	\$34,646,566	\$21,976,988	\$0
		Bad Check Fees	\$713	\$1,431	\$0	\$0
		EMS Medical Control Reimbursemts	\$181,572	\$0	\$0	\$0
		EMS Parametic Accreditation/Reaccr.	\$16,014	\$0	\$0	\$0
		EMS EMT 1A Certification	\$63,911	\$0	\$0	\$0
		EMS Defibrillation Accreditation	\$5,072	\$0	\$0	\$0
		EMS Trauma Designation Fee	\$320,980	\$0	\$0	\$0
		EMS Training Program Fees	\$53,238	\$0	\$0	\$0
		EMS ALS Training Provider Fees	\$146,799	\$0	\$0	\$0
		EMS CE Provider Fees	\$11,777	\$0	\$0	\$0
		Stroke Center Provide Fee	\$177,403	\$0	\$0	\$0
		STEMI Center Provider Fee	\$99,550	\$0	\$0	\$0
		EMR Provider Fee	\$900	\$0	\$0	\$0
		Install Services	\$223,770	\$150,000	\$270,000	\$0
		Total Charges for Services	\$137,286,043	\$135,507,083	\$183,098,617	\$0
	Miscellaneous Revenues					
		Natural Gas Resales	\$63,832	\$166,000	\$166,883	\$0

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1	2	3	4	5	6	7
General Fund						
General Fund						
Miscellaneous Revenues						
		Cash Overages	\$(51)	\$1	\$0	\$0
		Bad Debt Recovery	\$81,004	\$70,000	\$50,000	\$0
		Aid Pmt Recoveries	\$842,102	\$695,075	\$631,000	\$0
		Donations/Contributions	\$2,515,276	\$1,928,646	\$1,850,342	\$0
		Insurance Proceeds	\$1,127,675	\$234,446	\$650,000	\$0
		Assessment Fees	\$4,117,160	\$4,181,966	\$4,055,610	\$0
		Ch Sup Recoveries	\$1,177,803	\$1,101,994	\$1,196,991	\$0
		County Wide Cost Plan	\$1,841,714	\$5,604,498	\$4,016,565	\$0
		Miscellaneous Other Revenues	\$11,357,027	\$12,037,245	\$13,697,728	\$0
		Travel Reimbursement	\$676	\$136	\$0	\$0
		Jury Fee Employee Reimbursement	\$405	\$200	\$0	\$0
		Witness Miscellaneous Revenues	\$16,166	\$5,924	\$16,350	\$0
		Public Works Misc Revenue-Env Hlth	\$52,615	\$0	\$0	\$0
		Env Health File Review	\$252,880	\$3,900	\$0	\$0
		Admin Fee	\$98,861	\$46,659	\$85,000	\$0
		Settlement Agreement	\$0	\$150	\$0	\$0
		Return Check Fees Collected	\$371	\$106	\$0	\$0
		Prior Year	\$558,415	\$1,146,381	\$77,250	\$0
		Prior Year Revenues--Federal Prog.	\$3,963	\$3,843	\$0	\$0
		Prior Year Revenues--Miscellaneous	\$182,376	\$34,658	\$0	\$0
Total Miscellaneous Revenues			\$24,290,271	\$27,261,828	\$26,493,719	\$0
Other Financing Sources						

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1	2	3	4	5	6	7
General Fund						
General Fund						
Other Financing Sources						
		Gain On Sale Of Fixed Asset	\$21,229	\$3,050	\$0	\$0
		Total Other Financing Sources	\$21,229	\$3,050	\$0	\$0
Residual Equity Transfer In						
		Residual Eq Trans In	\$23,917	\$203,241	\$25,000	\$0
		Total Residual Equity Transfer In	\$23,917	\$203,241	\$25,000	\$0
Total General Fund Financing Sources			\$3,684,760,591	\$3,782,531,779	\$3,950,691,957	\$0
Community Investment Program						
Revenue from Use Of Money & Property						
		Interest Income	\$66,234	\$0	\$0	\$0
		Total Revenue from Use Of Money & Property	\$66,234	\$0	\$0	\$0
Total Community Investment Program Financing Sources			\$66,234	\$0	\$0	\$0
Neighborhood Revitalization						

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
Neighborhood Revitalization						
Revenue from Use Of Money & Property						
		Interest Income	\$0	\$0	\$128,121	\$0
		Total Revenue from Use Of Money & Property	\$0	\$0	\$128,121	\$0
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$130,000	\$57,000	\$0	\$0
		Total Miscellaneous Revenues	\$130,000	\$57,000	\$0	\$0
Total Neighborhood Revitalization Financing Sources			\$130,000	\$57,000	\$128,121	\$0
Mental Health Services Act						
Revenue from Use Of Money & Property						
		Interest Income	\$5,278,343	\$4,365,100	\$0	\$0
		Total Revenue from Use Of Money & Property	\$5,278,343	\$4,365,100	\$0	\$0
Intergovernmental Revenues						
State Revenue						
		State Aid Other Misc Programs	\$133,412,101	\$93,882,149	\$123,476,368	\$0
		Total State Revenue	\$133,412,101	\$93,882,149	\$123,476,368	\$0
		Total Intergovernmental Revenues	\$133,412,101	\$93,882,149	\$123,476,368	\$0

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
Mental Health Services Act						
Total Mental Health Services Act Financing Sources			\$138,690,444	\$98,247,249	\$123,476,368	\$0
Public Safety Sales Tax						
Revenue from Use Of Money & Property						
Interest Income			\$5,723	\$0	\$0	\$0
Total Revenue from Use Of Money & Property			\$5,723	\$0	\$0	\$0
Intergovernmental Revenues						
State Revenue						
Public Safety Svc St			\$171,005,290	\$178,217,572	\$183,380,306	\$0
Total State Revenue			\$171,005,290	\$178,217,572	\$183,380,306	\$0
Total Intergovernmental Revenues			\$171,005,290	\$178,217,572	\$183,380,306	\$0
Total Public Safety Sales Tax Financing Sources			\$171,011,013	\$178,217,572	\$183,380,306	\$0
1991 Realignment						

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1	2	3	4	5	6	7
General Fund						
1991 Realignment						
	Intergovernmental Revenues					
	State Revenue					
		Realign VLF Health	\$16,722,940	\$18,635,633	\$19,058,724	\$0
		Realign VLF Mental Health	\$12,952,112	\$11,071,995	\$14,068,684	\$0
		Realign VLF Social Services	\$11,300,434	\$10,617,699	\$10,617,699	\$0
		Realign Sales Tax Health	\$3,778,499	\$0	\$0	\$0
		Realign Sales Tax Mental Health	\$57,372,770	\$57,868,640	\$60,071,269	\$0
		Realign Sales Tax Social Services	\$124,605,725	\$125,754,866	\$129,309,549	\$0
		Realign 1991 CalWORKS MOE	\$70,985,916	\$75,764,711	\$75,764,711	\$0
		Realign 1991 Fam Sup	\$41,669,517	\$38,583,765	\$38,583,765	\$0
		Realignment 1991 Chd Pov	\$70,694,403	\$46,652,941	\$80,459,518	\$0
		Total State Revenue	\$410,082,317	\$384,950,250	\$427,933,919	\$0
		Total Intergovernmental Revenues	\$410,082,317	\$384,950,250	\$427,933,919	\$0
		Total 1991 Realignment Financing Sources	\$410,082,317	\$384,950,250	\$427,933,919	\$0
2011 Realignment						
	Intergovernmental Revenues					
	State Revenue					
		Realignment 2011	\$337,037,671	\$346,241,778	\$362,582,039	\$0
		Realignment - AB 109	\$73,558,016	\$75,710,069	\$80,406,503	\$0
		Total State Revenue	\$410,595,688	\$421,951,847	\$442,988,542	\$0
		Total Intergovernmental Revenues	\$410,595,688	\$421,951,847	\$442,988,542	\$0
		Total 2011 Realignment Financing Sources	\$410,595,688	\$421,951,847	\$442,988,542	\$0
Sheriff DOJ Asset Forfeiture						

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1	2	3	4	5	6	7
General Fund						
Sheriff DOJ Asset Forfeiture						
	Fines, Forfeitures & Penalties					
		Fed Asset Foreitures	\$129,261	\$0	\$0	\$0
		Total Fines, Forfeitures & Penalties	\$129,261	\$0	\$0	\$0
		Total Sheriff DOJ Asset Forfeiture Financing Sources	\$129,261	\$0	\$0	\$0
Clerk/Recorder Fees						
	Revenue from Use Of Money & Property					
		Interest Income	\$1,156,007	\$670,000	\$945,000	\$0
		Total Revenue from Use Of Money & Property	\$1,156,007	\$670,000	\$945,000	\$0
	Charges for Services					
		Vital Statistic Fees	\$199,372	\$192,734	\$190,000	\$0
		Cert/Recording Fees	\$1,831,925	\$1,760,000	\$1,760,000	\$0
		Total Charges for Services	\$2,031,297	\$1,952,734	\$1,950,000	\$0
		Total Clerk/Recorder Fees Financing Sources	\$3,187,304	\$2,622,734	\$2,895,000	\$0
Restricted Revenues Fund for Departments						

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1	2	3	4	5	6	7
General Fund						
Restricted Revenues Fund for Departments						
Other Interfund Reimbursements						
		Restricted Funding	\$4,908	\$0	\$0	\$0
		Trans Inter Fund	\$4,537,800	\$7,400,000	\$7,200,000	\$0
Total Other Interfund Reimbursements			\$4,542,708	\$7,400,000	\$7,200,000	\$0
Licenses, Permits & Franchises						
		Animal Licenses	\$20,703	\$16,030	\$20,500	\$0
		Marriage Licenses	\$211,973	\$202,500	\$215,000	\$0
Total Licenses, Permits & Franchises			\$232,675	\$218,530	\$235,500	\$0
Fines, Forfeitures & Penalties						
		Vehicle Code Fines	\$1,864,226	\$1,641,853	\$1,653,873	\$0
		Other Court Fines	\$131,508	\$112,439	\$112,737	\$0
		Forfeit/Penalties	\$709,470	\$159,082	\$1,200,000	\$0
		St Asset Foreitures	\$168,554	\$51,641	\$151,161	\$0
Total Fines, Forfeitures & Penalties			\$2,873,758	\$1,965,015	\$3,117,771	\$0

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1	2	3	4	5	6	7
General Fund						
Restricted Revenues Fund for Departments						
Revenue from Use Of Money & Property						
		Interest Income	\$4,324,717	\$1,168,133	\$1,403,317	\$0
		Ground Leases-Other	\$1,000	\$0	\$0	\$0
		Total Revenue from Use Of Money & Property	\$4,325,717	\$1,168,133	\$1,403,317	\$0
Intergovernmental Revenues						
State Revenue						
		Other Health State	\$14,140,324	\$13,292,380	\$19,860,003	\$0
		State Aid Other Misc Programs	\$8,570,690	\$11,724,079	\$18,161,309	\$0
		Total State Revenue	\$22,711,014	\$25,016,459	\$38,021,312	\$0
Federal Revenues						
		Health Federal	\$0	\$528,266	\$0	\$0
		Total Federal Revenues	\$0	\$528,266	\$0	\$0
Fees or Other Intergovernmental						
		Miscellaneous Intergovernmental	\$13,795	\$7,534	\$0	\$0
		Prior Year Intergovernmental - State	\$0	\$24,717	\$0	\$0
		Total Fees or Other Intergovernmental	\$13,795	\$32,251	\$0	\$0
		Total Intergovernmental Revenues	\$22,724,809	\$25,576,976	\$38,021,312	\$0

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1	2	3	4	5	6	7
General Fund						
Restricted Revenues Fund for Departments						
Charges for Services						
		Special Assesment	\$614,603	\$650,000	\$627,681	\$0
		Svc Fees Other	\$9,058,342	\$7,921,759	\$8,780,002	\$0
		Total Charges for Services	\$9,672,945	\$8,571,759	\$9,407,683	\$0
Miscellaneous Revenues						
		Donations/Contributions	\$757,512	\$6,669	\$1,392,552	\$0
		Miscellaneous Other Revenues	\$(9,293,231)	\$991,337	\$1,942,885	\$0
		Total Miscellaneous Revenues	\$(8,535,719)	\$998,006	\$3,335,437	\$0
Total Restricted Revenues Fund for Departments Financing Sources			\$35,836,894	\$45,898,419	\$62,721,020	\$0
Sheriff Restricted Revenue						
Taxes						
		CFD 2005-1 Police Services	\$2,981,769	\$2,969,173	\$3,539,744	\$0
		Total Taxes	\$2,981,769	\$2,969,173	\$3,539,744	\$0

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
Sheriff Restricted Revenue						
	Fines, Forfeitures & Penalties					
		Other Court Fines	\$138,162	\$105,588	\$130,000	\$0
		St Asset Foreitures	\$155,542	\$272,899	\$0	\$0
		Total Fines, Forfeitures & Penalties	\$293,704	\$378,487	\$130,000	\$0
	Revenue from Use Of Money & Property					
		Interest Income	\$756,531	\$2,060	\$0	\$0
		Total Revenue from Use Of Money & Property	\$756,531	\$2,060	\$0	\$0
	Intergovernmental Revenues					
	State Revenue					
		State Aid Other Misc Programs	\$743,602	\$790,046	\$807,800	\$0
		Total State Revenue	\$743,602	\$790,046	\$807,800	\$0
	Fees or Other Intergovernmental					
		Aid Local Gov Ag	\$1,344,904	\$1,431,488	\$1,462,500	\$0
		Total Fees or Other Intergovernmental	\$1,344,904	\$1,431,488	\$1,462,500	\$0
		Total Intergovernmental Revenues	\$2,088,505	\$2,221,534	\$2,270,300	\$0

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1	2	3	4	5	6	7
General Fund						
Sheriff Restricted Revenue						
Charges for Services						
		Civil Filing Fees	\$2,620,794	\$2,619,540	\$2,640,500	\$0
		Svc Fees Other	\$1,868,782	\$1,189,974	\$1,557,200	\$0
		Total Charges for Services	\$4,489,576	\$3,809,514	\$4,197,700	\$0
Miscellaneous Revenues						
		Insurance Proceeds	\$588,511	\$47,639	\$421,800	\$0
		Miscellaneous Other Revenues	\$268,191	\$0	\$131,300	\$0
		Total Miscellaneous Revenues	\$856,702	\$47,639	\$553,100	\$0
		Total Sheriff Restricted Revenue Financing Sources	\$11,466,787	\$9,428,407	\$10,690,844	\$0
Patient Care Revenue						
Revenue from Use Of Money & Property						
		Interest Income	\$4,323,433	\$3,269,597	\$3,269,597	\$0
		Total Revenue from Use Of Money & Property	\$4,323,433	\$3,269,597	\$3,269,597	\$0

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		Governmental Funds				
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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
Patient Care Revenue						
	Intergovernmental Revenues					
	Federal Revenues					
		Patient Care Revenue	\$201,436,211	\$347,888,028	\$438,369,111	\$0
		Prior Year Patient Care Revenue	\$24,392,588	\$103,546,218	\$0	\$0
		Total Federal Revenues	\$225,828,799	\$451,434,246	\$438,369,111	\$0
		Total Intergovernmental Revenues	\$225,828,799	\$451,434,246	\$438,369,111	\$0
		Total Patient Care Revenue Financing Sources	\$230,152,232	\$454,703,843	\$441,638,708	\$0
Transient Occupancy Tax						
	Other Interfund Reimbursements					
		Trans Inter Fund	\$3,404,133	\$3,459,015	\$3,614,765	\$0
		Total Other Interfund Reimbursements	\$3,404,133	\$3,459,015	\$3,614,765	\$0
	Revenue from Use Of Money & Property					
		Interest Income	\$65,704	\$50,000	\$60,000	\$0
		Total Revenue from Use Of Money & Property	\$65,704	\$50,000	\$60,000	\$0
		Total Transient Occupancy Tax Financing Sources	\$3,469,837	\$3,509,015	\$3,674,765	\$0
Golf						

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
Golf						
Revenue from Use Of Money & Property						
		Interest Income	\$187,698	\$347	\$0	\$0
		Ground Leases-Other	\$72,803	\$75,322	\$77,685	\$0
		Food Svc Concessions	\$1,842,824	\$1,654,484	\$1,816,366	\$0
		Recreational Concess	\$4,401,596	\$4,460,809	\$4,683,286	\$0
Total Revenue from Use Of Money & Property			\$6,504,921	\$6,190,962	\$6,577,337	\$0
Charges for Services						
		Recreation Svc Chgs	\$5,688,188	\$6,123,895	\$6,562,090	\$0
Total Charges for Services			\$5,688,188	\$6,123,895	\$6,562,090	\$0
Other Financing Sources						
		Gain On Sale Of Fixed Asset	\$5,900	\$0	\$0	\$0
Total Other Financing Sources			\$5,900	\$0	\$0	\$0
Total Golf Financing Sources			\$12,199,009	\$12,314,857	\$13,139,427	\$0
Interagency Procurement						

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1	2	3	4	5	6	7
General Fund						
Interagency Procurement						
Other Interfund Reimbursements						
		Operating Trans In	\$2,561,243	\$0	\$0	\$0
		Total Other Interfund Reimbursements	\$2,561,243	\$0	\$0	\$0
Revenue from Use Of Money & Property						
		Interest Income	\$127,878	\$0	\$0	\$0
		Total Revenue from Use Of Money & Property	\$127,878	\$0	\$0	\$0
Charges for Services						
		Lease Prop Use Chgs	\$1,038,532	\$0	\$0	\$0
		Total Charges for Services	\$1,038,532	\$0	\$0	\$0
		Total Interagency Procurement Financing Sources	\$3,727,653	\$0	\$0	\$0
Total General Fund Financing Sources			\$5,115,505,263	\$5,394,432,972	\$5,663,358,977	\$0
Special Revenue Funds						
Fish And Game Propagation						

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1	2	3	4	5	6	7
Special Revenue Funds						
Fish And Game Propagation						
		Fines, Forfeitures & Penalties				
		Other Court Fines	\$9,038	\$9,573	\$9,500	\$0
		Total Fines, Forfeitures & Penalties	\$9,038	\$9,573	\$9,500	\$0
		Revenue from Use Of Money & Property				
		Interest Income	\$779	\$700	\$597	\$0
		Total Revenue from Use Of Money & Property	\$779	\$700	\$597	\$0
		Total Fish And Game Propagation Financing Sources	\$9,817	\$10,273	\$10,097	\$0
Roads						
		Other Interfund Reimbursements				
		Inter Cost Recovery	\$47,044,701	\$40,605,862	\$32,082,478	\$0
		Operating Trans In	\$2,775,000	\$976,500	\$0	\$0
		Total Other Interfund Reimbursements	\$49,819,701	\$41,582,362	\$32,082,478	\$0

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1	2	3	4	5	6	7
Special Revenue Funds						
Roads						
Taxes						
		Prop Tax Cur Sec	\$679,403	\$679,000	\$679,000	\$0
		Prop Tax Cur Unsec	\$25,425	\$25,000	\$25,000	\$0
		Prop Tax Cur Sup	\$14,936	\$15,000	\$15,000	\$0
		Prop Tax Sec Delinquent	\$6,031	\$6,000	\$6,000	\$0
		Prop Tax Supplemental Del	\$1,302	\$1,000	\$1,000	\$0
		Prop Tax Unitary	\$9,830	\$9,000	\$9,000	\$0
		Prop Tax Redemption	\$83	\$100	\$100	\$0
		Prop Tax Pr Unsec	\$355	\$400	\$400	\$0
		Prop Tax Penalties	\$148	\$300	\$300	\$0
		Sales Use Tax	\$677,311	\$737,000	\$673,000	\$0
		RDA Residual Distribution	\$11,990	\$2,000	\$7,056	\$0
		Taxes-Other	\$22	\$0	\$0	\$0
Total Taxes			\$1,426,836	\$1,474,800	\$1,415,856	\$0
Licenses, Permits & Franchises						
		Encroachment Permits	\$1,738,339	\$1,497,000	\$1,582,000	\$0
		Street/Trans Permits	\$64,441	\$75,000	\$55,000	\$0
Total Licenses, Permits & Franchises			\$1,802,780	\$1,572,000	\$1,637,000	\$0

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1	2	3	4	5	6	7
Special Revenue Funds						
Roads						
Revenue from Use Of Money & Property						
		Interest Income	\$5,817,284	\$6,007,000	\$5,317,000	\$0
		Contributions	\$0	\$20,000	\$20,000	\$0
		Total Revenue from Use Of Money & Property	\$5,817,284	\$6,027,000	\$5,337,000	\$0
Intergovernmental Revenues						
State Revenue						
		Hiway User Tax-Sel	\$38,107,488	\$38,602,478	\$40,322,279	\$0
		Hiway User Tax-Rmra	\$31,433,123	\$35,059,694	\$36,702,874	\$0
		Home Prop Tax Rel	\$4,556	\$0	\$0	\$0
		State Aid Other Misc Programs	\$2,632,902	\$1,817,000	\$8,616,000	\$0
		State Match Funding	\$0	\$100,000	\$100,000	\$0
		Total State Revenue	\$72,178,068	\$75,579,172	\$85,741,153	\$0
Federal Revenues						
		Construction Fed	\$25,754,250	\$16,186,188	\$12,763,000	\$0
		ARPA - SLFRF Revenue	\$1,734,869	\$7,316,287	\$0	\$0
		FEMA Grant Reimbursement	\$99,927	\$1,038,000	\$0	\$0
		Total Federal Revenues	\$27,589,046	\$24,540,475	\$12,763,000	\$0
Fees or Other Intergovernmental						
		Miscellaneous Intergovernmental	\$3,128,649	\$2,477,482	\$6,821,000	\$0
		Redev Passthru	\$7,453	\$221	\$1,000	\$0
		Total Fees or Other Intergovernmental	\$3,136,102	\$2,477,703	\$6,822,000	\$0
		Total Intergovernmental Revenues	\$102,903,215	\$102,597,350	\$105,326,153	\$0

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1	2	3	4	5	6	7
Special Revenue Funds						
Roads						
Charges for Services						
		Engineering Svc Fees	\$14,000	\$10,000	\$25,000	\$0
		Planning Svc Fees	\$89,636	\$90,000	\$90,000	\$0
		Plan Check Fees	\$1,041	\$0	\$0	\$0
		Road Maint Svc Chgs	\$159,668	\$155,300	\$155,000	\$0
		Street Trench Cut Fees	\$34,494	\$0	\$0	\$0
		Svc Fees Other	\$4,091	\$0	\$0	\$0
Total Charges for Services			\$302,929	\$255,300	\$270,000	\$0
Miscellaneous Revenues						
		Bad Debt Recovery	\$15,505	\$32,000	\$32,000	\$0
		Donations/Contributions	\$894,462	\$2,925,000	\$587,000	\$0
		Miscellaneous Other Revenues	\$632,152	\$721,325	\$465,325	\$0
Total Miscellaneous Revenues			\$1,542,119	\$3,678,325	\$1,084,325	\$0
Total Roads Financing Sources			\$163,614,865	\$157,187,137	\$147,152,812	\$0
Department of Transportation						

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		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 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	\$471,393	\$0
		Operating Trans In	\$0	\$780,000	\$605,000	\$0
		Total Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,076,393	\$0
Fines, Forfeitures & Penalties						
		Forfeit/Penalties	\$0	\$11,500	\$1,500	\$0
		Total Fines, Forfeitures & Penalties	\$0	\$11,500	\$1,500	\$0
Revenue from Use Of Money & Property						
		Interest Income	\$599,752	\$530,000	\$437,000	\$0
		Total Revenue from Use Of Money & Property	\$599,752	\$530,000	\$437,000	\$0
Intergovernmental Revenues						
		Fees or Other Intergovernmental				
		Miscellaneous Intergovernmental	\$559,303	\$521,000	\$521,000	\$0
		Total Fees or Other Intergovernmental	\$559,303	\$521,000	\$521,000	\$0
		Total Intergovernmental Revenues	\$559,303	\$521,000	\$521,000	\$0
Charges for Services						

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Department of Transportation						
Charges for Services						
		Public Works Services	\$238,463	\$2,812,464	\$339,410	\$0
		Svcs To Dev Fee Roadway Fund	\$207,231	\$436,331	\$232,500	\$0
		Svcs To Trans - Sales Tax Fund	\$3,693,408	\$4,047,475	\$2,727,800	\$0
		Services To Road Fund	\$57,762,682	\$62,396,474	\$64,833,130	\$0
		Services To Refuse Enterprise	\$7,906	\$10,000	\$8,500	\$0
		Services To Lighting Maint Districts	\$1,026,707	\$1,445,000	\$1,445,000	\$0
		Services To Drainage Districts	\$2,169	\$9,500	\$9,500	\$0
		Services To Airports	\$10,961	\$20,563	\$5,000	\$0
		Svcs To Parks & Rec Department	\$407,025	\$486,583	\$189,043	\$0
		Services To Planning Dept	\$58,183	\$145,000	\$95,000	\$0
		Services To Building Inspection	\$131,982	\$201,500	\$201,500	\$0
		Services To Others	\$26,876	\$70,000	\$52,500	\$0
		Services To Public Facilities (Pipfs)	\$1,240,630	\$1,891,514	\$2,044,848	\$0
		Services To Water Ag Water Supply	\$50,856	\$48,448	\$77,680	\$0
		Services To Landscape Maintenance District	\$116,570	\$135,000	\$126,000	\$0
Total Charges for Services			\$64,981,650	\$74,155,852	\$72,387,411	\$0

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Department of Transportation						
Miscellaneous Revenues						
		Bad Debt Recovery	\$674	\$500	\$500	\$0
		Insurance Proceeds	\$7,424	\$0	\$0	\$0
		Miscellaneous Other Revenues	\$111	\$(14,950)	\$0	\$0
Total Miscellaneous Revenues			\$8,208	\$(14,450)	\$500	\$0
Other Financing Sources						
		Gain On Sale Of Fixed Asset	\$6,236	\$0	\$0	\$0
Total Other Financing Sources			\$6,236	\$0	\$0	\$0
Total Department of Transportation Financing Sources			\$67,418,630	\$76,467,382	\$74,423,804	\$0
Environmental Management						
Other Interfund Reimbursements						
		Operating Trans In	\$489,749	\$892,798	\$461,251	\$0
		EMD Restricted Funding	\$158,087	\$0	\$281,000	\$0
Total Other Interfund Reimbursements			\$647,837	\$892,798	\$742,251	\$0
Licenses, Permits & Franchises						

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Environmental Management						
Licenses, Permits & Franchises						
		Drainage Permits	\$605,805	\$577,844	\$624,000	\$0
		Sewage License/ Permit	\$431,978	\$450,500	\$455,000	\$0
		Wells License/Permit	\$416,157	\$439,500	\$365,231	\$0
		Labor Camp License/Permit	\$23,157	\$23,000	\$23,000	\$0
		Disposal Site License/Permit	\$668,389	\$660,500	\$680,000	\$0
		Public Pools License/Permit	\$1,528,254	\$1,200,000	\$1,400,000	\$0
		Septic Haul License/Permit	\$131,105	\$130,500	\$135,500	\$0
		Sws License/Permit	\$227,226	\$235,500	\$240,500	\$0
		Food Establishment License/Permit	\$9,027,992	\$8,225,000	\$8,594,376	\$0
		Cross Connection Tester Certification Revenues	\$51,168	\$43,500	\$31,000	\$0
		Waste Generator License/Permit	\$1,929,249	\$2,100,500	\$2,135,500	\$0
		Disclosure License/Permit	\$3,258,026	\$3,250,500	\$3,450,500	\$0
		Annual Ust License/Permit	\$1,317,836	\$1,600,000	\$1,625,500	\$0
		Ust County License/Permit	\$251,771	\$275,000	\$245,500	\$0
		Ust Removal License/Permit	\$35,188	\$38,000	\$24,500	\$0
		Local Remediation Program Licenses And Permits	\$16,355	\$10,000	\$8,000	\$0
		Rmpp License/Permit	\$168,316	\$175,000	\$177,500	\$0
		Incident Response/Special Lic/Permit	\$6,491	\$10,000	\$7,500	\$0
		Infectious Waste Certificates	\$410,127	\$310,000	\$370,000	\$0
Total Licenses, Permits & Franchises			\$20,504,590	\$19,754,844	\$20,593,107	\$0
Revenue from Use Of Money & Property						

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Environmental Management						
Revenue from Use Of Money & Property						
		Interest Income	\$478,359	\$140,000	\$140,000	\$0
		Total Revenue from Use Of Money & Property	\$478,359	\$140,000	\$140,000	\$0
Intergovernmental Revenues						
Federal Revenues						
		ARPA - SLFRF Revenue	\$(26,902)	\$0	\$0	\$0
		FEMA Grant Reimbursement	\$193,053	\$0	\$0	\$0
		Total Federal Revenues	\$166,151	\$0	\$0	\$0
Fees or Other Intergovernmental						
		Miscellaneous Intergovernmental	\$953,627	\$1,042,050	\$1,010,000	\$0
		Aid Local Gov Ag	\$721,363	\$633,890	\$612,000	\$0
		Total Fees or Other Intergovernmental	\$1,674,990	\$1,675,940	\$1,622,000	\$0
		Total Intergovernmental Revenues	\$1,841,141	\$1,675,940	\$1,622,000	\$0
Charges for Services						
		Planning Svc Fees	\$54,329	\$55,000	\$45,500	\$0
		Food Plan Check Fees	\$715,899	\$618,000	\$700,000	\$0
		Swim Pool Plan Check Fees	\$189,869	\$125,000	\$100,000	\$0
		Sub/Parcel Map Fees	\$0	\$2,000	\$2,000	\$0
		Noise Mech (County) Plan Check Fees	\$5,917	\$5,000	\$3,500	\$0
		Transcript Copy Fees	\$75	\$0	\$0	\$0
		Svcs To Trans - Sales Tax Fund	\$699	\$0	\$0	\$0

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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Environmental Management						
Charges for Services						
		Svcs To General Services	\$0	\$544	\$0	\$0
		Services To Others	\$0	\$2,298	\$0	\$0
Total Charges for Services			\$966,786	\$807,842	\$851,000	\$0
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$32,274	\$0	\$0	\$0
		X-Conn Tag Fee Miscellaneous Rev	\$376,113	\$275,000	\$165,000	\$0
		Closed Landfill	\$91,976	\$115,000	\$115,500	\$0
		Geo Tech Cons	\$0	\$651	\$3,500	\$0
		Delinquency	\$239,617	\$90,000	\$90,000	\$0
		Admin Fee	\$0	\$844	\$0	\$0
		Settlement Agreement	\$259,518	\$250,000	\$350,000	\$0
Total Miscellaneous Revenues			\$999,499	\$731,495	\$724,000	\$0
Other Financing Sources						
		Gain On Sale Of Fixed Asset	\$0	\$0	\$0	\$0
Total Other Financing Sources			\$0	\$0	\$0	\$0
Total Environmental Management Financing Sources			\$25,438,212	\$24,002,919	\$24,672,358	\$0

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		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
EMD Special Program Funds						
Revenue from Use Of Money & Property						
		Interest Income	\$49,412	\$4,400	\$4,450	\$0
		Total Revenue from Use Of Money & Property	\$49,412	\$4,400	\$4,450	\$0
Miscellaneous Revenues						
		Settlement Agreement	\$45,000	\$15,000	\$0	\$0
		Total Miscellaneous Revenues	\$45,000	\$15,000	\$0	\$0
Total EMD Special Program Funds Financing Sources			\$94,412	\$19,400	\$4,450	\$0
County Library						
Revenue from Use Of Money & Property						
		Interest Income	\$3,775	\$6,000	\$5,000	\$0
		Total Revenue from Use Of Money & Property	\$3,775	\$6,000	\$5,000	\$0
Intergovernmental Revenues						
Fees or Other Intergovernmental						
		Aid Local Gov Ag	\$1,318,014	\$1,330,238	\$1,378,024	\$0
		Total Fees or Other Intergovernmental	\$1,318,014	\$1,330,238	\$1,378,024	\$0
		Total Intergovernmental Revenues	\$1,318,014	\$1,330,238	\$1,378,024	\$0

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		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
County Library						
Total County Library Financing Sources			\$1,321,789	\$1,336,238	\$1,383,024	\$0
First 5 Sacramento Commission						
Intergovernmental Revenues						
State Revenue						
State Aid Other Misc Programs			\$2,538,043	\$2,610,981	\$2,817,495	\$0
Total State Revenue			\$2,538,043	\$2,610,981	\$2,817,495	\$0
Total Intergovernmental Revenues			\$2,538,043	\$2,610,981	\$2,817,495	\$0
Total First 5 Sacramento Commission Financing Sources			\$2,538,043	\$2,610,981	\$2,817,495	\$0
Economic Development						
Other Interfund Reimbursements						
Inter Cost Recovery			\$14,700,321	\$9,914,704	\$9,339,568	\$0
Operating Trans In			\$460,082	\$265,000	\$165,000	\$0
ARPA Reimbursement			\$0	\$360,593	\$200,000	\$0
Trans Inter Fund			\$835	\$258,207	\$2,574,362	\$0
Total Other Interfund Reimbursements			\$15,161,238	\$10,798,504	\$12,278,930	\$0
Licenses, Permits & Franchises						
Berc Fee-Commercial			\$83,465	\$68,040	\$70,000	\$0
Lic/Permits Other			\$183,069	\$233,226	\$246,780	\$0
Total Licenses, Permits & Franchises			\$266,533	\$301,266	\$316,780	\$0

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		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Economic Development						
Revenue from Use Of Money & Property						
		Interest Income	\$1,632,145	\$1,437,655	\$1,474,800	\$0
		Ground Leases-Other	\$171,001	\$171,001	\$171,001	\$0
		Total Revenue from Use Of Money & Property	\$1,803,146	\$1,608,656	\$1,645,801	\$0
Intergovernmental Revenues						
State Revenue						
		State Aid Other Misc Programs	\$5,170	\$60,000	\$34,407	\$0
		Total State Revenue	\$5,170	\$60,000	\$34,407	\$0
Federal Revenues						
		ARPA - SLFRF Revenue	\$2,503,236	\$2,017,856	\$2,602,960	\$0
		Total Federal Revenues	\$2,503,236	\$2,017,856	\$2,602,960	\$0
Fees or Other Intergovernmental						
		Miscellaneous Intergovernmental	\$14,043,163	\$6,792,969	\$6,000,000	\$0
		Aid Local Gov Ag	\$89,142	\$203,072	\$230,276	\$0
		Total Fees or Other Intergovernmental	\$14,132,305	\$6,996,041	\$6,230,276	\$0
		Total Intergovernmental Revenues	\$16,640,711	\$9,073,897	\$8,867,643	\$0
Charges for Services						
		Svc Fees Other	\$2,659,591	\$2,883,465	\$2,542,526	\$0
		Total Charges for Services	\$2,659,591	\$2,883,465	\$2,542,526	\$0

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		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Economic Development						
	Miscellaneous Revenues					
		Electricity Resales	\$2,265,184	\$2,168,059	\$2,000,000	\$0
		Donations/Contributions	\$606,133	\$621,545	\$620,018	\$0
		Prior Year	\$49,315	\$0	\$0	\$0
		Total Miscellaneous Revenues	\$2,920,632	\$2,789,604	\$2,620,018	\$0
	Other Financing Sources					
		Op Tran In	\$27,840	\$21,000	\$21,000	\$0
		Total Other Financing Sources	\$27,840	\$21,000	\$21,000	\$0
		Total Economic Development Financing Sources	\$39,479,691	\$27,476,392	\$28,292,698	\$0
	Building Inspection					
	Licenses, Permits & Franchises					
		Bldg Permits-Residential	\$13,460,334	\$12,842,505	\$14,981,881	\$0
		Expired Permit Fee - Residential	\$1,664	\$1,348	\$3,850	\$0
		Bldg Permits-Commercial	\$8,453,513	\$9,150,819	\$9,013,273	\$0
		Expired Permit Fee - Commercial	\$11,610	\$(9,425)	\$10,000	\$0
		Total Licenses, Permits & Franchises	\$21,927,121	\$21,985,247	\$24,009,004	\$0

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		Governmental Funds				
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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Building Inspection						
Fines, Forfeitures & Penalties						
		Fed Asset Foreitures	\$95	\$0	\$0	\$0
		Total Fines, Forfeitures & Penalties	\$95	\$0	\$0	\$0
Revenue from Use Of Money & Property						
		Interest Income	\$419,296	\$301,626	\$363,000	\$0
		Total Revenue from Use Of Money & Property	\$419,296	\$301,626	\$363,000	\$0
Intergovernmental Revenues						
Federal Revenues						
		Patient Care Revenue	\$(126)	\$0	\$0	\$0
		Total Federal Revenues	\$(126)	\$0	\$0	\$0
Fees or Other Intergovernmental						
		Miscellaneous Intergovernmental	\$51,536	\$24,500	\$50,500	\$0
		Total Fees or Other Intergovernmental	\$51,536	\$24,500	\$50,500	\$0
		Total Intergovernmental Revenues	\$51,410	\$24,500	\$50,500	\$0

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		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Building Inspection						
Charges for Services						
		Collection Fees	\$20,778	\$13,150	\$28,850	\$0
		Court/Legal Fees	\$2,674	\$1,464	\$1,601	\$0
		Transcript Copy Fees	\$223	\$67	\$50,500	\$0
		Svc Fees Other	\$126,311	\$125,351	\$268,000	\$0
Total Charges for Services			\$149,986	\$140,032	\$348,951	\$0
Miscellaneous Revenues						
		Bad Debt Recovery	\$0	\$0	\$1,000	\$0
		Miscellaneous Other Revenues	\$10,647	\$31,565	\$1,650	\$0
		Admin Fee	\$296	\$1,000	\$6,000	\$0
Total Miscellaneous Revenues			\$10,944	\$32,565	\$8,650	\$0
Total Building Inspection Financing Sources			\$22,558,852	\$22,483,970	\$24,780,105	\$0
Technology Cost Recovery Fee						
Licenses, Permits & Franchises						
		Encroachment Permits	\$11,354	\$13,000	\$15,000	\$0
		Lic/Permits Other	\$1,995,163	\$2,500,000	\$2,500,000	\$0
Total Licenses, Permits & Franchises			\$2,006,516	\$2,513,000	\$2,515,000	\$0

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		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Technology Cost Recovery Fee						
Revenue from Use Of Money & Property						
		Interest Income	\$41,313	\$15,000	\$16,500	\$0
		Total Revenue from Use Of Money & Property	\$41,313	\$15,000	\$16,500	\$0
Charges for Services						
		Planning Svc Fees	\$(11)	\$0	\$0	\$0
		Services To Planning Dept	\$(18)	\$0	\$0	\$0
		Total Charges for Services	\$(29)	\$0	\$0	\$0
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$18,176	\$25,000	\$27,000	\$0
		Total Miscellaneous Revenues	\$18,176	\$25,000	\$27,000	\$0
		Total Technology Cost Recovery Fee Financing Sources	\$2,065,977	\$2,553,000	\$2,558,500	\$0
Development And Code Services						

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		Governmental Funds				
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Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Development And Code Services						
Other Interfund Reimbursements						
		Operating Trans In	\$5,164,314	\$164,314	\$164,314	\$0
		Total Other Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$0
Licenses, Permits & Franchises						
		Encroachment Permits	\$1,470	\$26,590	\$70,000	\$0
		Lic/Permits Other	\$7,468	\$9,413	\$16,000	\$0
		Total Licenses, Permits & Franchises	\$8,938	\$36,003	\$86,000	\$0
Fines, Forfeitures & Penalties						
		Forfeit/Penalties	\$142,856	\$100,471	\$112,744	\$0
		Total Fines, Forfeitures & Penalties	\$142,856	\$100,471	\$112,744	\$0
Revenue from Use Of Money & Property						
		Interest Income	\$(41,646)	\$(40,577)	\$(70,861)	\$0
		Interest Crediting	\$(81,667)	\$(41,296)	\$(42,930)	\$0
		Total Revenue from Use Of Money & Property	\$(123,313)	\$(81,873)	\$(113,791)	\$0

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		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Development And Code Services						
Charges for Services						
		Cert/Recording Fees	\$4,268	\$10,162	\$4,635	\$0
		Plan Check Fees	\$3,729,345	\$3,417,664	\$4,384,846	\$0
		Sub/Parcel Map Fees	\$584,214	\$664,658	\$668,421	\$0
		Public Works Services	\$23,011,382	\$22,372,901	\$66,440,575	\$0
		Svcs To Dev Fee Roadway Fund	\$142,792	\$136,114	\$0	\$0
		Svcs To Trans - Sales Tax Fund	\$3,649,587	\$5,762,214	\$2,159,409	\$0
		Services To Road Fund	\$7,786,544	\$8,671,214	\$1,392,708	\$0
		Services To Refuse Enterprise	\$1,854,889	\$2,255,965	\$0	\$0
		Services To San & Sewer Districts	\$8,554,722	\$10,743,320	\$350,000	\$0
		Services To Water Agencies Drainage	\$1,849,277	\$1,173,795	\$0	\$0
		Services To Airports	\$5,980,450	\$5,188,670	\$550,350	\$0
		Svcs To Parks & Rec Department	\$315,093	\$702,422	\$483,271	\$0
		Svcs To General Services	\$26,565	\$76,270	\$100,000	\$0
		Services To Ccf Projects	\$2,023,042	\$3,006,886	\$0	\$0
		Services To Building Inspection	\$4,331,872	\$4,959,475	\$450,000	\$0
		Services To Others	\$2,389,904	\$2,817,046	\$250,000	\$0
		Services To Public Facilities (Pipfs)	\$15,172	\$15,933	\$0	\$0
		Services To Water Ag Water Supply	\$1,440,127	\$1,552,328	\$200,000	\$0
		Svc Fees Other	\$131,437	\$141,737	\$208,927	\$0
Total Charges for Services			\$67,820,682	\$73,668,774	\$77,643,142	\$0

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Development And Code Services						
		Miscellaneous Revenues				
		Taxable Sales	\$0	\$0	\$600	\$0
		Bad Debt Recovery	\$9,212	\$10,064	\$4,300	\$0
		Miscellaneous Other Revenues	\$409,007	\$378,063	\$360,877	\$0
		Total Miscellaneous Revenues	\$418,219	\$388,127	\$365,777	\$0
		Total Development And Code Services Financing Sources	\$73,431,697	\$74,275,816	\$78,258,186	\$0
Affordability Fee						
		Licenses, Permits & Franchises				
		Lic/Permits Other	\$5,141,049	\$4,201,476	\$4,500,000	\$0
		Total Licenses, Permits & Franchises	\$5,141,049	\$4,201,476	\$4,500,000	\$0
		Revenue from Use Of Money & Property				
		Interest Income	\$84,292	\$14,838	\$0	\$0
		Total Revenue from Use Of Money & Property	\$84,292	\$14,838	\$0	\$0
		Total Affordability Fee Financing Sources	\$5,225,341	\$4,216,314	\$4,500,000	\$0
SCTDF Capital Fund						

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
SCTDF Capital Fund						
Other Interfund Reimbursements						
		Inter Cost Recovery	\$0	\$0	\$11,639,000	\$0
		Total Other Interfund Reimbursements	\$0	\$0	\$11,639,000	\$0
Licenses, Permits & Franchises						
		Roadway Development	\$13,758,206	\$15,093,776	\$13,300,000	\$0
		Total Licenses, Permits & Franchises	\$13,758,206	\$15,093,776	\$13,300,000	\$0
Revenue from Use Of Money & Property						
		Interest Income	\$3,195,161	\$3,269,000	\$2,893,000	\$0
		Misc Income	\$10,588	\$2,000	\$0	\$0
		Contributions	\$0	\$260,000	\$0	\$0
		Total Revenue from Use Of Money & Property	\$3,205,749	\$3,531,000	\$2,893,000	\$0
Intergovernmental Revenues						
Fees or Other Intergovernmental						
		Miscellaneous Intergovernmental	\$151,087	\$206,700	\$35,000	\$0
		Total Fees or Other Intergovernmental	\$151,087	\$206,700	\$35,000	\$0
		Total Intergovernmental Revenues	\$151,087	\$206,700	\$35,000	\$0

State Controller Schedules		County of Sacramento					Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account					
		Governmental Funds					
		Fiscal Year 2026-27					
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	6	7	
Special Revenue Funds							
SCTDF Capital Fund							
	Miscellaneous Revenues						
		Admin Fee	\$739,566	\$588,000	\$641,000	\$0	
		Total Miscellaneous Revenues	\$739,566	\$588,000	\$641,000	\$0	
	Total SCTDF Capital Fund Financing Sources		\$17,854,609	\$19,419,476	\$28,508,000	\$0	
Transportation-Sales Tax							
	Other Interfund Reimbursements						
		Inter Cost Recovery	\$2,921,323	\$18,249,642	\$30,641,000	\$0	
		Total Other Interfund Reimbursements	\$2,921,323	\$18,249,642	\$30,641,000	\$0	
	Taxes						
		Sales Tax 1/2 Cent	\$39,690,633	\$50,645,181	\$37,115,878	\$0	
		Total Taxes	\$39,690,633	\$50,645,181	\$37,115,878	\$0	
	Revenue from Use Of Money & Property						
		Interest Income	\$401,120	\$294,000	\$0	\$0	
		Total Revenue from Use Of Money & Property	\$401,120	\$294,000	\$0	\$0	

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Transportation-Sales Tax						
Intergovernmental Revenues						
State Revenue						
		Hiway User Tax-Rmra	\$5,000,000	\$0	\$0	\$0
		State Aid Other Misc Programs	\$2,790,395	\$12,662,766	\$1,119,300	\$0
		State Match Funding	\$100,000	\$0	\$0	\$0
		Total State Revenue	\$7,890,395	\$12,662,766	\$1,119,300	\$0
Federal Revenues						
		Construction Fed	\$5,604,947	\$15,859,900	\$13,499,000	\$0
		ARPA - SLFRF Revenue	\$1,031,965	\$4,968,000	\$0	\$0
		Total Federal Revenues	\$6,636,912	\$20,827,900	\$13,499,000	\$0
Fees or Other Intergovernmental						
		Miscellaneous Intergovernmental	\$155,853	\$65,000	\$2,016,000	\$0
		Total Fees or Other Intergovernmental	\$155,853	\$65,000	\$2,016,000	\$0
		Total Intergovernmental Revenues	\$14,683,160	\$33,555,666	\$16,634,300	\$0
Miscellaneous Revenues						
		Donations/Contributions	\$458,348	\$0	\$1,350,000	\$0
		Total Miscellaneous Revenues	\$458,348	\$0	\$1,350,000	\$0
		Total Transportation-Sales Tax Financing Sources	\$58,154,584	\$102,744,489	\$85,741,178	\$0
Solid Waste Commercial Program						

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Solid Waste Commercial Program						
Licenses, Permits & Franchises						
		Franchises	\$5,180,560	\$4,913,170	\$0	\$0
		Total Licenses, Permits & Franchises	\$5,180,560	\$4,913,170	\$0	\$0
Fines, Forfeitures & Penalties						
		Forfeit/Penalties	\$220,700	\$354,962	\$0	\$0
		Total Fines, Forfeitures & Penalties	\$220,700	\$354,962	\$0	\$0
Revenue from Use Of Money & Property						
		Interest Income	\$410,412	\$100,000	\$0	\$0
		Total Revenue from Use Of Money & Property	\$410,412	\$100,000	\$0	\$0
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$300,549	\$326,130	\$0	\$0
		Total Miscellaneous Revenues	\$300,549	\$326,130	\$0	\$0
		Total Solid Waste Commercial Program Financing Sources	\$6,112,222	\$5,694,262	\$0	\$0
Jail Industry Trust Fund						

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Jail Industry Trust Fund						
Taxes						
		Taxes-Sales	\$16,602	\$13,922	\$13,920	\$0
		Total Taxes	\$16,602	\$13,922	\$13,920	\$0
Revenue from Use Of Money & Property						
		Interest Income	\$15,208	\$56	\$0	\$0
		Total Revenue from Use Of Money & Property	\$15,208	\$56	\$0	\$0
Charges for Services						
		Svc Fees Other	\$224,972	\$214,423	\$214,000	\$0
		Total Charges for Services	\$224,972	\$214,423	\$214,000	\$0
Miscellaneous Revenues						
		Miscellaneous Other Revenues	\$(7,252)	\$43,855	\$73,508	\$0
		Total Miscellaneous Revenues	\$(7,252)	\$43,855	\$73,508	\$0

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 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	\$0	\$0	\$0
		Total Other Financing Sources	\$158	\$0	\$0	\$0
		Total Jail Industry Trust Fund Financing Sources	\$249,688	\$272,256	\$301,428	\$0
Total Special Revenue Funds Financing Sources			\$485,568,427	\$520,770,305	\$503,404,135	\$0
Capital Project Funds						
Parks Construction						
	Other Interfund Reimbursements					
		Inter Cost Recovery	\$0	\$2,000,000	\$73,000	\$0
		Operating Trans In	\$1,393,965	\$2,147,064	\$357,723	\$0
		Trans Inter Fund	\$0	\$0	\$550,000	\$0
		Total Other Interfund Reimbursements	\$1,393,965	\$4,147,064	\$980,723	\$0

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Project Funds						
Parks Construction						
Revenue from Use Of Money & Property						
		Interest Income	\$609,873	\$206,031	\$500,000	\$0
		Ground Leases-Other	\$1,500	\$2,200	\$1,500	\$0
		Royalties	\$33,839	\$15,000	\$30,000	\$0
		Total Revenue from Use Of Money & Property	\$645,212	\$223,231	\$531,500	\$0
Intergovernmental Revenues						
State Revenue						
		State Aid Other Misc Programs	\$3,080,413	\$1,733,561	\$2,878,238	\$0
		Total State Revenue	\$3,080,413	\$1,733,561	\$2,878,238	\$0
Federal Revenues						
		Federal Aid - Other Misc Program	\$987,014	\$120,000	\$586,497	\$0
		FEMA Grant Reimbursement	\$0	\$317,094	\$0	\$0
		Total Federal Revenues	\$987,014	\$437,094	\$586,497	\$0
Fees or Other Intergovernmental						
		Aid Local Gov Ag	\$0	\$19,500	\$0	\$0
		Total Fees or Other Intergovernmental	\$0	\$19,500	\$0	\$0
		Total Intergovernmental Revenues	\$4,067,427	\$2,190,155	\$3,464,735	\$0
Miscellaneous Revenues						
		Donations/Contributions	\$0	\$40,000	\$0	\$0
		Total Miscellaneous Revenues	\$0	\$40,000	\$0	\$0

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Project Funds						
Parks Construction						
Total Parks Construction Financing Sources			\$6,106,604	\$6,600,450	\$4,976,958	\$0
Capital Construction						
Other Interfund Reimbursements						
	ARPA Reimbursement		\$0	\$405,418	\$280,000	\$0
Total Other Interfund Reimbursements			\$0	\$405,418	\$280,000	\$0
Fines, Forfeitures & Penalties						
	Forfeit/Penalties		\$1,909,725	\$1,850,000	\$1,850,000	\$0
Total Fines, Forfeitures & Penalties			\$1,909,725	\$1,850,000	\$1,850,000	\$0
Revenue from Use Of Money & Property						
	Interest Income		\$3,611,997	\$13,688	\$30,000	\$0
	Bldg Rental Other		\$55,169	\$48,370	\$82,183	\$0
Total Revenue from Use Of Money & Property			\$3,667,166	\$62,058	\$112,183	\$0

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Project Funds						
Capital Construction						
Intergovernmental Revenues						
Federal Revenues						
		ARPA - SLFRF Revenue	\$21,051,504	\$27,634,901	\$131,436	\$0
		Total Federal Revenues	\$21,051,504	\$27,634,901	\$131,436	\$0
Fees or Other Intergovernmental						
		Miscellaneous Intergovernmental	\$739,945	\$1,090,221	\$3,182,634	\$0
		Total Fees or Other Intergovernmental	\$739,945	\$1,090,221	\$3,182,634	\$0
		Total Intergovernmental Revenues	\$21,791,448	\$28,725,122	\$3,314,070	\$0
Charges for Services						
		Resource Recovery & Recycling Sales	\$846	\$0	\$0	\$0
		Bldg Maint Chgs	\$24,711,972	\$24,971,040	\$26,446,284	\$0
		Services To Lighting Maint Districts	\$0	\$545	\$0	\$0
		Services To Ccf Projects	\$3,521,988	\$21,857,055	\$14,662,079	\$0
		Lease Prop Use Chgs	\$0	\$6,456	\$0	\$0
		Total Charges for Services	\$28,234,806	\$46,835,096	\$41,108,363	\$0
Miscellaneous Revenues						
		Donations/Contributions	\$(60,565)	\$(51,166)	\$0	\$0
		Insurance Proceeds	\$109,516	\$0	\$0	\$0
		Miscellaneous Other Revenues	\$146,508	\$174,983	\$0	\$0
		Total Miscellaneous Revenues	\$195,459	\$123,817	\$0	\$0

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Project Funds						
Capital Construction						
Total Capital Construction Financing Sources						
			\$55,798,604	\$78,001,511	\$46,664,616	\$0
Florin Road Capital Project						
Revenue from Use Of Money & Property						
		Interest Income	\$18,753	\$10,000	\$20,000	\$0
Total Revenue from Use Of Money & Property			\$18,753	\$10,000	\$20,000	\$0
Total Florin Road Capital Project Financing Sources			\$18,753	\$10,000	\$20,000	\$0
NVSSP-Library						
Revenue from Use Of Money & Property						
		Interest Income	\$25,526	\$5,752	\$2,000	\$0
Total Revenue from Use Of Money & Property			\$25,526	\$5,752	\$2,000	\$0
Total NVSSP-Library Financing Sources			\$25,526	\$5,752	\$2,000	\$0
North Vineyard Station Specific Plan						
Other Interfund Reimbursements						
		Operating Trans In	\$171,368	\$0	\$0	\$0
Total Other Interfund Reimbursements			\$171,368	\$0	\$0	\$0

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Capital Project Funds						
North Vineyard Station Specific Plan						
	Revenue from Use Of Money & Property					
		Interest Income	\$222,491	\$48,804	\$14,000	\$0
		Total Revenue from Use Of Money & Property	\$222,491	\$48,804	\$14,000	\$0
	Charges for Services					
		Development Fees	\$391,000	\$288,366	\$20,000	\$0
		Total Charges for Services	\$391,000	\$288,366	\$20,000	\$0
	Total North Vineyard Station Specific Plan Financing Sources		\$784,859	\$337,170	\$34,000	\$0
	North Vineyard Station CFDs					
	Taxes					
		CFD Special Tax Revenue	\$1,010,917	\$1,080,580	\$930,091	\$0
		Total Taxes	\$1,010,917	\$1,080,580	\$930,091	\$0
	Revenue from Use Of Money & Property					
		Interest Income	\$65,085	\$477,650	\$24,500	\$0
		Total Revenue from Use Of Money & Property	\$65,085	\$477,650	\$24,500	\$0

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 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			\$1,076,002	\$1,558,230	\$954,591	\$0
Florin Vineyard Community Plan						
Revenue from Use Of Money & Property						
		Interest Income	\$429,126	\$113,007	\$10,500	\$0
Total Revenue from Use Of Money & Property			\$429,126	\$113,007	\$10,500	\$0
Charges for Services						
		Development Fees	\$3,089,923	\$4,281,597	\$15,000	\$0
Total Charges for Services			\$3,089,923	\$4,281,597	\$15,000	\$0
Total Florin Vineyard Community Plan Financing Sources			\$3,519,049	\$4,394,604	\$25,500	\$0
Total Capital Project Funds Financing Sources			\$67,329,398	\$90,907,717	\$52,677,665	\$0
Debt Service Funds						
Teeter Plan						
Revenue from Use Of Money & Property						
		Interest Income	\$31,972	\$0	\$0	\$0
Total Revenue from Use Of Money & Property			\$31,972	\$0	\$0	\$0

State Controller Schedules		County of Sacramento				Schedule 6
County Budget Act		Detail of Additional Financing Sources by Fund and Account				
		Governmental Funds				
		Fiscal Year 2026-27				
Fund Name	Financing Source Category	Financing Source Account	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Debt Service Funds						
Teeter Plan						
	Miscellaneous Revenues					
		Prior Year Revenues--Miscellaneous	\$41,761,815	\$49,655,072	\$49,655,072	\$0
		Total Miscellaneous Revenues	\$41,761,815	\$49,655,072	\$49,655,072	\$0
	Other Financing Sources					
		Op Tran In	\$616,927	\$0	\$0	\$0
		Total Other Financing Sources	\$616,927	\$0	\$0	\$0
		Total Teeter Plan Financing Sources	\$42,410,714	\$49,655,072	\$49,655,072	\$0
	2004 Pension Obligation Bond Debt Svc					
	Revenue from Use Of Money & Property					
		Interest Income	\$839,031	\$400,000	\$0	\$0
		Transfers In	\$149,036,983	\$127,969,736	\$42,080,022	\$0
		Total Revenue from Use Of Money & Property	\$149,876,014	\$128,369,736	\$42,080,022	\$0
		Total 2004 Pension Obligation Bond Debt Svc Financing Sources	\$149,876,014	\$128,369,736	\$42,080,022	\$0
		Total Debt Service Funds Financing Sources	\$192,286,728	\$178,024,808	\$91,735,094	\$0
		TOTAL ALL FUNDS	\$5,860,689,816	\$6,184,135,802	\$6,311,175,871	\$0

State Controller Schedules		County of Sacramento			Schedule 7
County Budget Act		Summary of Financing Uses by Function and Fund			
		Governmental Funds			
		Fiscal Year 2026-27			
Description	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Function					
General	\$306,613,990	\$352,172,346	\$362,783,889	\$0	
Public Protection	\$1,937,043,094	\$1,971,289,826	\$2,010,756,699	\$0	
Public Ways & Facilities	\$251,986,322	\$402,525,951	\$524,253,691	\$0	
Health and Sanitation	\$1,766,165,519	\$1,878,531,150	\$2,175,368,998	\$0	
Public Assistance	\$1,377,150,996	\$1,381,753,754	\$1,411,072,699	\$0	
Education	\$1,975,260	\$1,979,790	\$2,015,392	\$0	
Recreation & Cultural Services	\$47,097,796	\$46,090,736	\$47,836,634	\$0	
Debt Service	\$192,230,350	\$182,296,892	\$97,543,316	\$0	
Total Financing Uses by Function	\$5,880,263,327	\$6,216,640,445	\$6,631,631,318	\$0	
Appropriation for Contingencies					
General Fund	\$0	\$0	\$16,246,820	\$0	
Sheriff DOJ Asset Forfeiture	\$0	\$0	\$228,826	\$0	
Restricted Revenues Fund for Departments	\$0	\$0	\$23,060,293	\$0	
Sheriff Restricted Revenue	\$0	\$0	\$8,027,412	\$0	
Parks Construction	\$0	\$0	\$5,103,842	\$0	
Jail Industry Trust Fund	\$0	\$0	\$102,137	\$0	
Total Appropriation for Contingencies	0	0	52,769,330	0	
Subtotal Financing Uses	\$5,880,263,327	\$6,216,640,445	\$6,684,400,648	\$0	

State Controller Schedules		County of Sacramento			Schedule 7
County Budget Act		Summary of Financing Uses by Function and Fund			
		Governmental Funds			
		Fiscal Year 2026-27			
Description	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Provisions for Obligated Fund Balance					
General Fund	\$0	\$0	\$19,000,000	\$0	
Mental Health Services Act	\$0	\$0	\$38,555,998	\$0	
2011 Realignment	\$0	\$0	\$2,127,354	\$0	
Clerk/Recorder Fees	\$0	\$0	\$322,333	\$0	
Restricted Revenues Fund for Departments	\$0	\$0	\$42,883	\$0	
Patient Care Revenue	\$0	\$0	\$107,245,326	\$0	
Fish And Game Propagation	\$0	\$0	\$723	\$0	
Roads	\$0	\$0	\$6,800,000	\$0	
Golf	\$0	\$0	\$176,882	\$0	
Economic Development	\$0	\$0	\$3,959,745	\$0	
SCTDF Capital Fund	\$0	\$0	\$7,550,223	\$0	
Total Provisions for Obligated Fund Balance	\$0	\$0	\$185,781,467	\$0	
Total Financing Uses	\$5,880,263,327	\$6,216,640,445	\$6,870,182,115	\$0	
Summarization by Fund					
General Fund	\$3,707,083,121	\$3,829,044,484	\$4,014,641,476	\$0	
Community Investment Program	\$131,777	\$0	\$0	\$0	
Neighborhood Revitalization	\$3,170,000	\$0	\$910,872	\$0	
Mental Health Services Act	\$131,749,225	\$113,041,941	\$146,463,876	\$0	
Public Safety Sales Tax	\$171,036,420	\$180,230,993	\$183,380,306	\$0	
1991 Realignment	\$427,275,442	\$431,866,815	\$429,581,944	\$0	
2011 Realignment	\$433,416,237	\$427,824,265	\$457,295,318	\$0	
Sheriff DOJ Asset Forfeiture	\$1,074,230	\$250,000	\$228,826	\$0	
Clerk/Recorder Fees	\$4,815,921	\$6,969,065	\$8,103,745	\$0	
Restricted Revenues Fund for Departments	\$57,110,478	\$51,750,224	\$99,539,749	\$0	
Sheriff Restricted Revenue	\$13,672,137	\$11,349,148	\$21,302,795	\$0	
Patient Care Revenue	\$233,890,780	\$276,216,990	\$509,993,343	\$0	
Fish And Game Propagation	\$8,003	\$7,231	\$8,382	\$0	

State Controller Schedules		County of Sacramento			Schedule 7
County Budget Act		Summary of Financing Uses by Function and Fund			
		Governmental Funds			
		Fiscal Year 2026-27			
Description	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Fund					
Roads	\$128,905,097	\$195,173,416	\$270,419,314	\$0	
Department of Transportation	\$68,819,913	\$74,952,491	\$81,379,504	\$0	
Parks Construction	\$7,063,954	\$9,146,072	\$15,687,171	\$0	
Capital Construction	\$51,215,309	\$107,489,652	\$132,077,760	\$0	
Environmental Management	\$23,859,672	\$26,277,035	\$27,129,868	\$0	
EMD Special Program Funds	\$158,087	\$435,000	\$281,000	\$0	
County Library	\$1,391,418	\$1,353,411	\$1,388,024	\$0	
First 5 Sacramento Commission	\$2,538,043	\$2,610,981	\$2,817,495	\$0	
Transient Occupancy Tax	\$3,714,741	\$3,814,274	\$5,076,929	\$0	
Teeter Plan	\$42,183,776	\$53,435,156	\$53,435,156	\$0	
Golf	\$12,590,947	\$14,039,916	\$13,716,838	\$0	
Economic Development	\$39,422,327	\$30,368,730	\$43,670,846	\$0	
Building Inspection	\$22,980,195	\$23,052,407	\$25,123,723	\$0	
Technology Cost Recovery Fee	\$1,366,602	\$2,661,230	\$3,258,104	\$0	
Development And Code Services	\$70,234,072	\$71,363,638	\$85,922,518	\$0	
Affordability Fee	\$6,186,630	\$6,148,673	\$5,540,496	\$0	
SCTDF Capital Fund	\$91,385	\$21,760,353	\$72,842,804	\$0	
Transportation-Sales Tax	\$51,353,976	\$106,276,787	\$90,493,886	\$0	
Interagency Procurement	\$3,833,300	\$0	\$0	\$0	
Solid Waste Commercial Program	\$4,807,902	\$4,233,171	\$0	\$0	
Jail Industry Trust Fund	\$249,688	\$272,256	\$403,565	\$0	
Florin Road Capital Project	\$0	\$0	\$489,916	\$0	
NVSSP-Library	\$0	\$0	\$633,778	\$0	
North Vineyard Station Specific Plan	\$752,741	\$1,050,060	\$4,674,788	\$0	
North Vineyard Station CFDs	\$1,384,852	\$2,243,344	\$5,097,368	\$0	
Florin Vineyard Community Plan	\$678,359	\$1,069,500	\$13,062,472	\$0	
2004 Pension Obligation Bond Debt Svc	\$149,747,850	\$128,861,736	\$44,108,160	\$0	

State Controller Schedules		County of Sacramento			Schedule 7
County Budget Act		Summary of Financing Uses by Function and Fund			
		Governmental Funds			
		Fiscal Year 2026-27			
Description	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Summarization by Fund					
Pension Obligation Bond Debt Svc	\$298,724	\$0	\$0	\$0	\$0
Total Financing Uses	\$5,880,263,327	\$6,216,640,445	\$6,870,182,115		\$0

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 2026-27			
Function, Activity, Budget Unit	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
General					
Legislative & Administrative					
Clerk of the Board	\$3,930,825	\$4,333,251	\$4,724,842		\$0
Board of Supervisors	\$5,786,858	\$5,838,782	\$6,139,057		\$0
County Executive Cabinet	\$6,612,101	\$7,389,939	\$7,996,513		\$0
Total Legislative & Administrative	\$16,329,783	\$17,561,972	\$18,860,412		\$0
Finance					
Department Of Finance	\$38,271,069	\$39,500,883	\$43,097,987		\$0
Assessor	\$22,279,901	\$23,185,250	\$24,306,587		\$0
Non-Departmental Costs/General Fund	\$25,619,104	\$24,466,696	\$23,840,529		\$0
Total Finance	\$86,170,073	\$87,152,829	\$91,245,103		\$0
County Counsel					
County Counsel	\$7,748,753	\$8,171,192	\$8,734,585		\$0
Total County Counsel	\$7,748,753	\$8,171,192	\$8,734,585		\$0
Personnel					
Civil Service Commission	\$497,179	\$568,114	\$544,342		\$0
Personnel Services	\$20,901,277	\$18,779,486	\$19,591,868		\$0
Total Personnel	\$21,398,457	\$19,347,600	\$20,136,210		\$0
Elections					
Voter Registration And Elections	\$15,555,345	\$28,911,389	\$17,693,332		\$0

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 2026-27			
Function, Activity, Budget Unit	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
General					
Elections					
Total Elections	\$15,555,345	\$28,911,389	\$17,693,332		\$0
Plant Acquisition					
Florin Road Capital Project	\$0	\$0	\$489,916		\$0
Capital Construction	\$51,215,309	\$107,489,652	\$132,077,760		\$0
Park Construction	\$7,063,954	\$9,146,072	\$10,583,329		\$0
Total Plant Acquisition	\$58,279,263	\$116,635,724	\$143,151,005		\$0
Promotion					
Economic Development	\$39,422,327	\$30,368,730	\$39,711,101		\$0
Community Investment Program	\$131,777	\$0	\$0		\$0
Financing-Transfers/Reimbursement	\$31,031,697	\$18,900,742	\$6,350,330		\$0
Total Promotion	\$70,585,801	\$49,269,472	\$46,061,431		\$0
Other General					
Data Processing-Shared Systems	\$26,713,214	\$25,122,168	\$16,901,811		\$0
Total Other General	\$26,713,214	\$25,122,168	\$16,901,811		\$0
Interagency Procurement					
Interagency Procurement	\$3,833,300	\$0	\$0		\$0
Total Interagency Procurement	\$3,833,300	\$0	\$0		\$0
Total General	\$306,613,990	\$352,172,346	\$362,783,889		\$0

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 2026-27			
Function, Activity, Budget Unit	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Public Protection					
Judicial					
Contribution To The Law Library	\$310,021	\$312,991	\$316,117		\$0
Court / Non-Trial Court Operations	\$10,041,975	\$10,064,698	\$10,083,435		\$0
Court / County Contribution	\$24,061,051	\$24,468,756	\$24,468,756		\$0
Court Paid County Services	\$2,162,460	\$2,329,771	\$2,290,790		\$0
Conflict Criminal Defenders	\$16,401,087	\$16,978,446	\$13,591,545		\$0
Grand Jury	\$352,755	\$352,951	\$374,222		\$0
Justice Planning, Analytics and Coordination	\$255,945	\$257,505	\$0		\$0
District Attorney	\$124,606,240	\$129,795,197	\$127,121,102		\$0
District Attorney-Restricted Revenues	\$3,158,475	\$3,442,518	\$3,949,523		\$0
Public Defender	\$60,150,655	\$60,991,804	\$58,703,721		\$0
Total Judicial	\$241,500,665	\$248,994,637	\$240,899,211		\$0
Police Protection					
Sheriff	\$685,152,825	\$699,272,923	\$693,041,823		\$0
Jail Industries	\$249,688	\$272,256	\$301,428		\$0
SSD Restricted Revenue	\$13,672,137	\$11,349,148	\$13,275,383		\$0
SSD DOJ Asset Forfeiture	\$1,074,230	\$250,000	\$0		\$0
Total Police Protection	\$700,148,879	\$711,144,327	\$706,618,634		\$0
Detention and Correction					
Probation	\$195,432,841	\$203,049,227	\$196,954,525		\$0
Probation-Restricted Revenues	\$11,319,746	\$10,218,046	\$12,761,349		\$0
Total Detention and Correction	\$206,752,587	\$213,267,273	\$209,715,874		\$0

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 2026-27			
Function, Activity, Budget Unit	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Public Protection					
Protective Inspection					
Building Inspection	\$22,980,195	\$23,052,407	\$25,123,723		\$0
Technology Cost Recovery Fee	\$1,366,602	\$2,661,230	\$3,258,104		\$0
Agricultural Comm-Sealer Of Wts & Meas	\$5,968,538	\$5,894,595	\$6,056,855		\$0
Total Protective Inspection	\$30,315,334	\$31,608,232	\$34,438,682		\$0
Other Protection					
Development and Code Services	\$70,234,072	\$71,363,638	\$85,922,518		\$0
Animal Care Services	\$14,761,962	\$15,066,777	\$15,350,249		\$0
Animal Care-Restricted Revenues	\$458,590	\$206,500	\$452,343		\$0
County Clerk/Recorder	\$10,335,145	\$12,354,065	\$12,801,412		\$0
Clerk/Recorder Fees	\$4,815,921	\$6,969,065	\$7,781,412		\$0
Wildlife Services	\$185,638	\$183,047	\$72,364		\$0
Affordability Fee	\$6,186,630	\$6,148,673	\$5,540,496		\$0
Coroner	\$10,356,035	\$9,477,335	\$10,805,901		\$0
Dispute Resolution-Restricted Revenues	\$494,136	\$504,777	\$700,000		\$0
Community Development	\$27,167,709	\$27,465,247	\$33,446,068		\$0
Neighborhood Revitalization	\$3,170,000	\$0	\$910,872		\$0
Contribution To LAFCO	\$269,380	\$282,849	\$301,516		\$0
Emergency Services	\$5,372,955	\$8,140,398	\$6,275,932		\$0
OES-Restricted Revenues	\$64,800	\$57,728	\$174,945		\$0
2011 Realignment	\$433,416,237	\$427,824,265	\$455,167,964		\$0
Public Safety Sales Tax	\$171,036,420	\$180,230,993	\$183,380,306		\$0
Total Other Protection	\$758,325,629	\$766,275,357	\$819,084,298		\$0

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 2026-27			
Function, Activity, Budget Unit	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Public Protection					
Total Public Protection	\$1,937,043,094	\$1,971,289,826	\$2,010,756,699		\$0
Public Ways & Facilities					
Public Ways					
North Vineyard Station Specific Plan	\$752,741	\$1,050,060	\$5,308,566		\$0
North Vineyard Station CFDs	\$1,384,852	\$2,243,344	\$5,097,368		\$0
Florin Vineyard Comm Plan	\$678,359	\$1,069,500	\$13,062,472		\$0
Transportation-Sales Tax	\$51,353,976	\$106,276,787	\$90,493,886		\$0
Roads	\$128,905,097	\$195,173,416	\$263,619,314		\$0
SCTDF Capital Fund	\$91,385	\$21,760,353	\$65,292,581		\$0
Department of Transportation	\$68,819,913	\$74,952,491	\$81,379,504		\$0
Total Public Ways	\$251,986,322	\$402,525,951	\$524,253,691		\$0
Total Public Ways & Facilities	\$251,986,322	\$402,525,951	\$524,253,691		\$0
Health and Sanitation					
Health					
Environmental Management	\$23,859,672	\$26,277,035	\$27,129,868		\$0
EMD Special Program Funds	\$158,087	\$435,000	\$281,000		\$0
Office of Compliance	\$(388)	\$0	\$0		\$0
Office of Inspector General	\$177,411	\$181,955	\$177,678		\$0
Health Services	\$755,345,947	\$793,502,882	\$897,536,846		\$0
Health Svcs-Restricted Revenues	\$23,204,428	\$25,776,173	\$43,039,782		\$0
Patient Care Revenue	\$233,890,780	\$276,216,990	\$402,748,017		\$0

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 2026-27			
Function, Activity, Budget Unit	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Health and Sanitation					
Health					
First 5 Sacramento Commission	\$2,538,043	\$2,610,981	\$2,817,495		\$0
IHSS Provider Payments	\$157,445,172	\$167,624,875	\$182,627,470		\$0
Health - Medical Treatment Payments	\$179,381	\$783,432	\$34,802,720		\$0
Behavioral Health Services Act	\$131,749,225	\$113,041,941	\$107,907,878		\$0
Correctional Health Services	\$132,630,867	\$151,027,299	\$158,486,774		\$0
Child, Family and Adult Services	\$291,725,003	\$306,422,848	\$306,281,981		\$0
Child, Family Adult-Restricted Revenues	\$8,453,988	\$10,396,568	\$11,531,489		\$0
Total Health	\$1,761,357,618	\$1,874,297,979	\$2,175,368,998		\$0
Sanitation					
Solid Waste Commercial Program	\$4,807,902	\$4,233,171	\$0		\$0
Total Sanitation	\$4,807,902	\$4,233,171	\$0		\$0
Total Health and Sanitation	\$1,766,165,519	\$1,878,531,150	\$2,175,368,998		\$0
Public Assistance					
Public Assistance					
Human Assistance-Administration	\$363,514,169	\$359,836,102	\$363,342,813		\$0
Human Assistance-Restricted Revenues	\$273,139	\$226,981	\$0		\$0
Human Assistance-Aid Payments	\$478,612,405	\$490,677,174	\$499,233,658		\$0
Total Public Assistance	\$842,399,712	\$850,740,257	\$862,576,471		\$0
Other Assistance					

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 2026-27			
Function, Activity, Budget Unit	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Public Assistance					
Other Assistance					
Child Support Services	\$47,453,271	\$49,406,644	\$48,970,120		\$0
Homeless Services and Housing	\$50,850,345	\$49,168,292	\$67,678,211		\$0
HSH Restricted Revenues	\$9,172,226	\$571,746	\$2,265,953		\$0
1991 Realignment	\$427,275,442	\$431,866,815	\$429,581,944		\$0
Total Other Assistance	\$534,751,284	\$531,013,497	\$548,496,228		\$0
Total Public Assistance	\$1,377,150,996	\$1,381,753,754	\$1,411,072,699		\$0
Education					
Education					
Cooperative Extension	\$583,842	\$626,379	\$627,368		\$0
County Library	\$1,391,418	\$1,353,411	\$1,388,024		\$0
Total Education	\$1,975,260	\$1,979,790	\$2,015,392		\$0
Total Education	\$1,975,260	\$1,979,790	\$2,015,392		\$0
Recreation & Cultural Services					
Recreation Facilities					
Regional Parks	\$30,273,154	\$27,880,128	\$27,650,901		\$0
Parks-Restricted Revenues	\$510,950	\$349,187	\$1,561,189		\$0
Fish And Game Propagation	\$8,003	\$7,231	\$7,659		\$0
Golf	\$12,590,947	\$14,039,916	\$13,539,956		\$0

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 2026-27			
Function, Activity, Budget Unit	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Recreation & Cultural Services					
Recreation Facilities					
Total Recreation Facilities	\$43,383,055	\$42,276,462	\$42,759,705		\$0
Cultural Services					
Transient-Occupancy Tax	\$3,714,741	\$3,814,274	\$5,076,929		\$0
Total Cultural Services	\$3,714,741	\$3,814,274	\$5,076,929		\$0
Total Recreation & Cultural Services	\$47,097,796	\$46,090,736	\$47,836,634		\$0
Debt Service					
Debt Service					
Teeter Plan	\$42,183,776	\$53,435,156	\$53,435,156		\$0
2004 Pension Obligation Bond-Debt Service	\$149,747,850	\$128,861,736	\$44,108,160		\$0
Pension Obligation Bond-Debt Service	\$298,724	\$0	\$0		\$0
Total Debt Service	\$192,230,350	\$182,296,892	\$97,543,316		\$0
Total Debt Service	\$192,230,350	\$182,296,892	\$97,543,316		\$0
Grand Total Financing Uses by Function	\$5,880,263,327	\$6,216,640,445	\$6,631,631,318		\$0

State Controller Schedules		County of Sacramento				Schedule 12	
County Budget Act		Special Districts and Other Agencies Summary - Nonenterprise					
		Fiscal Year 2026-27					
District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Special Districts and Other Agencies							
2018 Refunding COPS Debt Svc	\$601,002	\$0	\$9,798,260	\$10,399,262	\$10,399,262	\$0	\$10,399,262
2020 Refunding COPS Debt Svc	\$144,292	\$0	\$3,829,126	\$3,973,418	\$3,973,418	\$0	\$3,973,418
Antelope Assessment	\$0	\$0	\$856,145	\$856,145	\$856,145	\$0	\$856,145
Antelope Public Facilities Financing Plan	\$1,639,828	\$0	\$30,500	\$1,670,328	\$1,670,328	\$0	\$1,670,328
Carmichael Recreation and Park District	\$1,056,395	\$0	\$21,125,027	\$22,181,422	\$22,181,422	\$0	\$22,181,422
Citrus Heights Assessment Districts	\$0	\$0	\$165,000	\$165,000	\$165,000	\$0	\$165,000
Connector Joint Powers Authority	\$0	\$0	\$819,565	\$819,565	\$819,565	\$0	\$819,565
County Parks CFD 2006-1	\$3,350	\$0	\$23,000	\$26,350	\$16,500	\$9,850	\$26,350
County Service Area No. 1	\$300,000	\$0	\$3,242,550	\$3,542,550	\$3,300,010	\$242,540	\$3,542,550
County Service Area No. 4-B	\$14,223	\$0	\$34,988	\$49,211	\$35,515	\$13,696	\$49,211
County Service Area No. 4-C	\$2,255	\$0	\$44,556	\$46,811	\$46,811	\$0	\$46,811
County Service Area No. 4-D	\$29	\$0	\$9,692	\$9,721	\$9,008	\$713	\$9,721
Countywide Library Facilities Admin Fee	\$8,839,933	\$0	\$290,200	\$9,130,133	\$9,130,133	\$0	\$9,130,133
CSA 10 Benefit Zone 3	\$504,081	\$0	\$629,500	\$1,133,581	\$1,133,581	\$0	\$1,133,581
Del Norte Oaks Park District	\$0	\$0	\$6,515	\$6,515	\$3,800	\$2,715	\$6,515
Florin Vineyard No. 1 CFD 2016-2 Admin	\$785,948	\$0	\$169,150	\$955,098	\$955,098	\$0	\$955,098
Foothill Park	\$699,640	\$0	\$800,360	\$1,500,000	\$1,500,000	\$0	\$1,500,000
Gold River Station No. 7 Landscape CFD	\$25,000	\$931	\$70,139	\$96,070	\$96,070	\$0	\$96,070
Juvenile Courthouse Project Debt Svc	\$377,713	\$0	\$2,249,007	\$2,626,720	\$2,626,720	\$0	\$2,626,720
Laguna Community Facilities District	\$266,618	\$0	\$3,000	\$269,618	\$269,618	\$0	\$269,618
Laguna Creek Ranch/Elliot Ranch CFD No. 1	\$214,665	\$0	\$260,000	\$474,665	\$474,665	\$0	\$474,665
Laguna Stonelake CFD-Bond Proceeds	\$353,765	\$0	\$50,000	\$403,765	\$403,765	\$0	\$403,765
Landscape Maintenance District	\$30,000	\$0	\$1,343,696	\$1,373,696	\$1,373,696	\$0	\$1,373,696

State Controller Schedules		County of Sacramento					Schedule 12
County Budget Act		Special Districts and Other Agencies Summary - Nonenterprise					
		Fiscal Year 2026-27					
District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	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
Mather Landscape Maintenance CFD	\$132,052	\$0	\$183,500	\$315,552	\$315,552	\$0	\$315,552
Mather Public Facilities Financing Plan	\$1,147,761	\$0	\$5,000	\$1,152,761	\$1,152,761	\$0	\$1,152,761
McClellan Park CFD	\$918,869	\$0	\$156,560	\$1,075,429	\$1,075,429	\$0	\$1,075,429
Metro Air Park CFD	\$39,332,956	\$0	\$6,907,843	\$46,240,799	\$46,240,799	\$0	\$46,240,799
Metro Air Park Impact Fees	\$33,777,877	\$0	\$1,805,000	\$35,582,877	\$35,582,877	\$0	\$35,582,877
Metro Air Park Service Tax	\$1,124,911	\$0	\$409,175	\$1,534,086	\$1,534,086	\$0	\$1,534,086
Mission Oaks Maint/Improvement District	\$196,018	\$0	\$1,129,039	\$1,325,057	\$1,222,075	\$102,982	\$1,325,057
Mission Oaks Recreation and Park District	\$396,172	\$0	\$5,603,555	\$5,999,727	\$5,998,772	\$955	\$5,999,727
Natomas Fire District	\$3,068	\$0	\$4,924,100	\$4,927,168	\$4,927,168	\$0	\$4,927,168
Park Meadows CFD-Bond Proceeds	\$183,596	\$0	\$77,000	\$260,596	\$260,596	\$0	\$260,596
Sacramento County Land Maintenance CFD	\$38,000	\$5,828	\$508,403	\$552,231	\$552,231	\$0	\$552,231
South Sacramento Conservation Agency	\$0	\$0	\$264,409	\$264,409	\$264,409	\$0	\$264,409
Sunrise Recreation and Park District	\$2,000,000	\$0	\$14,748,086	\$16,748,086	\$16,748,086	\$0	\$16,748,086
Vineyard Public Facilities Financing Plan	\$17,050,183	\$0	\$415,000	\$17,465,183	\$17,465,183	\$0	\$17,465,183
Water Agency-Zone 11 Drainage Infra	\$3,518,201	\$4,224,799	\$11,342,000	\$19,085,000	\$17,417,900	\$1,667,100	\$19,085,000
Water Agency-Zone 13	\$686,989	\$0	\$2,680,453	\$3,367,442	\$2,051,095	\$1,316,347	\$3,367,442
Water Resources	\$2,314,026	\$2,511,130	\$39,119,944	\$43,945,100	\$43,945,100	\$0	\$43,945,100
Total Special Districts and Other Agencies	\$118,679,416	\$6,742,688	\$136,129,043	\$261,551,147	\$258,194,249	\$3,356,898	\$261,551,147

State Controller Schedules		County of Sacramento			Schedule 13	
County Budget Act		Special Districts and Other Agencies - Nonenterprise				
		Fiscal Year 2026-27			Actual	
					Estimated	X
District and Agency Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
Special Districts and Other Agencies						
2018 Refunding COPS Debt Svc	\$601,002	\$0	\$0	\$0	\$601,002	
2020 Refunding COPS Debt Svc	\$2,852,292	\$0	\$2,708,000	\$0	\$144,292	
Antelope Assessment	\$773,889	\$0	\$773,889	\$0	\$0	
Antelope Public Facilities Financing Plan	\$1,639,828	\$0	\$0	\$0	\$1,639,828	
Carmichael Recreation and Park District	\$1,221,395	\$0	\$165,000	\$0	\$1,056,395	
County Parks CFD 2006-1	\$62,618	\$0	\$59,268	\$0	\$3,350	
County Service Area No. 1	\$5,756,520	\$0	\$5,456,520	\$0	\$300,000	
County Service Area No. 4-B	\$70,301	\$0	\$56,078	\$0	\$14,223	
County Service Area No. 4-C	\$32,703	\$0	\$30,448	\$0	\$2,255	
County Service Area No. 4-D	\$10,453	\$0	\$10,424	\$0	\$29	
Countywide Library Facilities Admin Fee	\$8,839,933	\$0	\$0	\$0	\$8,839,933	
CSA 10 Benefit Zone 3	\$2,485,457	\$0	\$1,981,376	\$0	\$504,081	
Del Norte Oaks Park District	\$19,315	\$0	\$19,315	\$0	\$0	
Florin Vineyard No. 1 CFD 2016-2 Admin	\$785,948	\$0	\$0	\$0	\$785,948	
Foothill Park	\$699,640	\$0	\$0	\$0	\$699,640	
Gold River Station No. 7 Landscape CFD	\$134,864	\$0	\$109,864	\$0	\$25,000	
Juvenile Courthouse Project Debt Svc	\$2,593,463	\$0	\$2,215,750	\$0	\$377,713	
Laguna Community Facilities District	\$266,618	\$0	\$0	\$0	\$266,618	
Laguna Creek Ranch/Elliott Ranch CFD No. 1	\$214,665	\$0	\$0	\$0	\$214,665	
Laguna Stonelake CFD-Bond Proceeds	\$353,765	\$0	\$0	\$0	\$353,765	
Landscape Maintenance District	\$730,000	\$0	\$700,000	\$0	\$30,000	
Mather Landscape Maintenance CFD	\$582,052	\$0	\$450,000	\$0	\$132,052	
Mather Public Facilities Financing Plan	\$1,147,761	\$0	\$0	\$0	\$1,147,761	
McClellan Park CFD	\$918,869	\$0	\$0	\$0	\$918,869	

State Controller Schedules		County of Sacramento			Schedule 13
County Budget Act		Special Districts and Other Agencies - Nonenterprise			
		Fiscal Year 2026-27			Actual
					Estimated
					X
District and Agency Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Special Districts and Other Agencies					
Metro Air Park CFD	\$39,332,956	\$0	\$0	\$0	\$39,332,956
Metro Air Park Impact Fees	\$33,777,877	\$0	\$0	\$0	\$33,777,877
Metro Air Park Service Tax	\$1,124,911	\$0	\$0	\$0	\$1,124,911
Mission Oaks Maint/Improvement District	\$640,145	\$0	\$444,127	\$0	\$196,018
Mission Oaks Recreation and Park District	\$2,334,768	\$0	\$1,938,596	\$0	\$396,172
Natomas Fire District	\$3,068	\$0	\$0	\$0	\$3,068
Park Meadows CFD-Bond Proceeds	\$183,596	\$0	\$0	\$0	\$183,596
Sacramento County Land Maintenance CFD	\$537,575	\$0	\$499,575	\$0	\$38,000
Sunrise Recreation and Park District	\$2,164,370	\$0	\$164,370	\$0	\$2,000,000
Vineyard Public Facilities Financing Plan	\$17,050,183	\$0	\$0	\$0	\$17,050,183
Water Agency-Zone 11 Drainage Infra	\$47,890,370	\$0	\$44,372,169	\$0	\$3,518,201
Water Agency-Zone 13	\$2,731,868	\$0	\$2,044,879	\$0	\$686,989
Water Resources	\$14,144,476	\$0	\$11,830,450	\$0	\$2,314,026
Total Special Districts and Other Agencies	\$194,709,514	\$0	\$76,030,098	\$0	\$118,679,416

State Controller Schedules		County of Sacramento				Schedule 14
County Budget Act		Special Districts and Other Agencies				
		Nonenterprise - Obligated Fund Balances				
		Fiscal Year 2026-27				
Fund Name and Fund Balance Descriptions	Obligated Fund Balances June 30, 2026	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	\$0	\$0	\$0	\$0	\$2,708,000
Antelope Assessment	\$773,889	\$0	\$0	\$0	\$0	\$773,889
Carmichael Recreation and Park District	\$165,000	\$0	\$0	\$0	\$0	\$165,000
County Parks CFD 2006-1	\$59,268	\$0	\$0	\$9,850	\$0	\$69,118
County Service Area No. 1	\$5,456,520	\$0	\$0	\$242,540	\$0	\$5,699,060
County Service Area No. 4-B	\$56,078	\$0	\$0	\$13,696	\$0	\$69,774
County Service Area No. 4-C	\$30,448	\$0	\$0	\$0	\$0	\$30,448
County Service Area No. 4-D	\$10,424	\$0	\$0	\$713	\$0	\$11,137
CSA 10 Benefit Zone 3	\$1,981,376	\$0	\$0	\$0	\$0	\$1,981,376
Del Norte Oaks Park District	\$19,315	\$0	\$0	\$2,715	\$0	\$22,030
Gold River Station No. 7 Landscape CFD	\$109,864	\$931	\$0	\$0	\$0	\$108,933
Juvenile Courthouse Project Debt Svc	\$2,215,750	\$0	\$0	\$0	\$0	\$2,215,750
Landscape Maintenance District	\$700,000	\$0	\$0	\$0	\$0	\$700,000
Mather Landscape Maintenance CFD	\$450,000	\$0	\$0	\$0	\$0	\$450,000
Mission Oaks Maint/Improvement District	\$444,127	\$0	\$0	\$102,982	\$0	\$547,109
Mission Oaks Recreation and Park District	\$1,938,596	\$0	\$0	\$955	\$0	\$1,939,551
Sacramento County Land Maintenance CFD	\$499,575	\$5,828	\$0	\$0	\$0	\$493,747
Sunrise Recreation and Park District	\$164,370	\$0	\$0	\$0	\$0	\$164,370
Water Agency-Zone 11 Drainage Infra	\$44,372,169	\$4,224,799	\$0	\$1,667,100	\$0	\$41,814,470
Water Agency-Zone 13	\$2,044,879	\$0	\$0	\$1,316,347	\$0	\$3,361,226
Water Resources	\$11,830,450	\$2,511,130	\$0	\$0	\$0	\$9,319,320
Total Special Districts and Other Agencies	\$76,030,098	\$6,742,688	\$0	\$3,356,898	\$0	\$72,644,308

State Controller Schedules		County of Sacramento		Schedule 10	
County Budget Act		Operation of Internal Service Fund			
		Fiscal Year 2026-27			
		Fund Title		Dept Of Technology - (031A)	
		Service Activity		Technology	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$133,939,814	\$148,887,102	\$151,344,929	\$0	
Miscellaneous Revenues	\$0	\$116,352	\$0	\$0	
Total Revenue	\$133,939,814	\$149,003,454	\$151,344,929	\$0	
Operating Expenditures					
Salaries and Employee Benefits	\$67,484,293	\$72,016,435	\$76,133,580	\$0	
Services and Supplies	\$48,845,181	\$62,054,813	\$62,156,533	\$0	
Other Charges	\$1,446,760	\$1,821,978	\$1,979,131	\$0	
Depreciation	\$9,489,015	\$10,305,599	\$8,174,959	\$0	
Total Operating Expenses	\$127,265,249	\$146,198,825	\$148,444,203	\$0	
Operating Income (Loss)	\$6,674,565	\$2,804,629	\$2,900,726	\$0	
Nonoperating Revenues (Expenses)					
Gain or Loss on Sale of Capital Assets	\$3,350	\$0	\$0	\$0	
Total Nonoperating Revenues (Expenses)	\$3,350	\$0	\$0	\$0	
Income Before Capital Contributions and Transfers					
Transfers-In/(Out)	\$(2,795,144)	\$(2,796,172)	\$(2,901,212)	\$0	
Change in Net Position	\$3,882,771	\$8,457	\$(486)	\$0	
Net Position - Beginning Balance	\$40,526,045	\$44,408,817	\$44,417,274	\$0	
Equity and Other Account Adjustments	\$1	\$0	\$0	\$0	
Net Position - Ending Balance	\$44,408,817	\$44,417,274	\$44,416,788	\$0	

State Controller Schedules County Budget Act		County of Sacramento Operation of Internal Service Fund Fiscal Year 2026-27		Schedule 10	
		Fund Title Service Activity		Fixed Assets-Heavy Equipment - (034A) Other General	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$3,682,348	\$3,879,676	\$4,181,169		\$0
Miscellaneous Revenues	\$329,844	\$1,994,937	\$255,000		\$0
Total Revenue	\$4,012,192	\$5,874,613	\$4,436,169		\$0
Operating Expenditures					
Other Charges	\$114,282	\$0	\$0		\$0
Depreciation	\$0	\$0	\$0		\$0
Total Operating Expenses	\$114,282	\$0	\$0		\$0
Operating Income (Loss)	\$3,897,910	\$5,874,613	\$4,436,169		\$0
Nonoperating Revenues (Expenses)					
Gain or Loss on Sale of Capital Assets	\$465,667	\$258,000	\$258,000		\$0
Total Nonoperating Revenues (Expenses)	\$465,667	\$258,000	\$258,000		\$0
Income Before Capital Contributions and Transfers					
Transfers-In/(Out)	\$178,716	\$178,512	\$182,352		\$0
Change in Net Position	\$4,542,293	\$6,311,125	\$4,876,521		\$0
Net Position - Beginning Balance	\$82,025,192	\$86,567,486	\$92,878,611		\$0
Equity and Other Account Adjustments	\$1	\$0	\$0		\$0
Net Position - Ending Balance	\$86,567,486	\$92,878,611	\$97,755,132		\$0
Capital Assets					
Capital Assets	\$2,626,977	\$6,319,598	\$13,324,640		\$0

State Controller Schedules		County of Sacramento		Schedule 10	
County Budget Act		Operation of Internal Service Fund			
		Fiscal Year 2026-27			
		Fund Title		General Services-Operations - (035A)	
		Service Activity		Other General	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Revenue from Use of Money & Property	\$504	\$252	\$0	\$0	
Charges for Services	\$184,984,842	\$198,104,289	\$202,709,725	\$0	
Miscellaneous Revenues	\$4,116,717	\$2,825,096	\$5,609,802	\$0	
Total Revenue	\$189,102,064	\$200,929,637	\$208,319,527	\$0	
Operating Expenditures					
Salaries and Employee Benefits	\$64,882,707	\$67,398,840	\$73,690,911	\$0	
Services and Supplies	\$104,947,589	\$111,055,185	\$114,481,692	\$0	
Other Charges	\$4,125,815	\$4,255,885	\$4,393,000	\$0	
Depreciation	\$13,645,516	\$13,829,809	\$15,391,725	\$0	
Total Operating Expenses	\$187,601,627	\$196,539,719	\$207,957,328	\$0	
Operating Income (Loss)	\$1,500,436	\$4,389,918	\$362,199	\$0	
Nonoperating Revenues (Expenses)					
Gain or Loss on Sale of Capital Assets	\$7,110	\$(40,000)	\$(40,000)	\$0	
Interest/Investment Income and/or Gain	\$0	\$83	\$0	\$0	
Total Nonoperating Revenues (Expenses)	\$7,110	\$(39,917)	\$(40,000)	\$0	
Income Before Capital Contributions and Transfers					
Transfers-In/(Out)	\$(949,707)	\$(930,542)	\$(948,333)	\$0	
Change in Net Position	\$557,840	\$3,419,459	\$(626,134)	\$0	
Net Position - Beginning Balance	\$1,421,499	\$4,478,908	\$7,898,367	\$0	
Equity and Other Account Adjustments	\$2,499,569	\$0	\$0	\$0	
Net Position - Ending Balance	\$4,478,908	\$7,898,367	\$7,272,233	\$0	
Capital Assets					
Capital Assets	\$122,303	\$112,505	\$280,000	\$0	

State Controller Schedules County Budget Act		County of Sacramento Operation of Internal Service Fund Fiscal Year 2026-27		Schedule 10	
		Fund Title Service Activity		General Services Capital Outlay - (036A) Other General	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$912,874	\$791,000	\$791,000		\$0
Miscellaneous Revenues	\$2,751,269	\$161,774	\$0		\$0
Total Revenue	\$3,664,143	\$952,774	\$791,000		\$0
Operating Expenditures					
Other Charges	\$0	\$188,928	\$255,000		\$0
Depreciation	\$0	\$0	\$0		\$0
Total Operating Expenses	\$0	\$188,928	\$255,000		\$0
Operating Income (Loss)	\$3,664,143	\$763,846	\$536,000		\$0
Nonoperating Revenues (Expenses)					
Gain or Loss on Sale of Capital Assets	\$1,357,559	\$500,000	\$500,000		\$0
Total Nonoperating Revenues (Expenses)	\$1,357,559	\$500,000	\$500,000		\$0
Income Before Capital Contributions and Transfers					
	\$0	\$0	\$0		\$0
Change in Net Position	\$5,021,702	\$1,263,846	\$1,036,000		\$0
Net Position - Beginning Balance	\$53,571,245	\$58,605,510	\$59,869,356		\$0
Equity and Other Account Adjustments	\$12,563	\$0	\$0		\$0
Net Position - Ending Balance	\$58,605,510	\$59,869,356	\$60,905,356		\$0
Capital Assets					
Capital Assets	\$14,297,233	\$5,621,315	\$7,879,457		\$0

State Controller Schedules		County of Sacramento			Schedule 10
County Budget Act		Operation of Internal Service Fund			
		Fiscal Year 2026-27			
		Fund Title	Liability Property Insurance - (037A)		
		Service Activity	Other General		
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$49,029,066	\$45,366,296	\$65,289,090	\$0	
Miscellaneous Revenues	\$2,673,154	\$193,898	\$3,205,000	\$0	
Total Revenue	\$51,702,220	\$45,560,194	\$68,494,090	\$0	
Operating Expenditures					
Services and Supplies	\$47,601,804	\$48,957,347	\$64,347,416	\$0	
Other Charges	\$249,955	\$605,056	\$468,674	\$0	
Total Operating Expenses	\$47,851,759	\$49,562,403	\$64,816,090	\$0	
Operating Income (Loss)	\$3,850,461	\$(4,002,209)	\$3,678,000	\$0	
Nonoperating Revenues (Expenses)					
	\$0	\$0	\$0	\$0	
Total Nonoperating Revenues (Expenses)	\$0	\$0	\$0	\$0	
Income Before Capital Contributions and Transfers					
	\$0	\$0	\$0	\$0	
Change in Net Position	\$3,850,461	\$(4,002,209)	\$3,678,000	\$0	
Net Position - Beginning Balance	\$(15,011,344)	\$(23,488,945)	\$(27,491,154)	\$0	
Equity and Other Account Adjustments	\$(12,328,062)	\$0	\$0	\$0	
Net Position - Ending Balance	\$(23,488,945)	\$(27,491,154)	\$(23,813,154)	\$0	

State Controller Schedules		County of Sacramento			Schedule 10
County Budget Act		Operation of Internal Service Fund			
		Fiscal Year 2026-27			
		Fund Title		Dental Plan Insurance - (038A)	
		Service Activity		Other General	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$17,676,633	\$17,800,000	\$18,816,768	\$0	
Total Revenue	\$17,676,633	\$17,800,000	\$18,816,768	\$0	
Operating Expenditures					
Services and Supplies	\$17,263,328	\$16,153,744	\$18,816,768	\$0	
Total Operating Expenses	\$17,263,328	\$16,153,744	\$18,816,768	\$0	
Operating Income (Loss)	\$413,305	\$1,646,256	\$0	\$0	
Nonoperating Revenues (Expenses)					
	\$0	\$0	\$0	\$0	
Total Nonoperating Revenues (Expenses)	\$0	\$0	\$0	\$0	
Income Before Capital Contributions and Transfers					
	\$0	\$0	\$0	\$0	
Change in Net Position	\$413,305	\$1,646,256	\$0	\$0	
Net Position - Beginning Balance	\$13,682,326	\$14,095,630	\$15,741,886	\$0	
Equity and Other Account Adjustments	\$(1)	\$0	\$0	\$0	
Net Position - Ending Balance	\$14,095,630	\$15,741,886	\$15,741,886	\$0	

State Controller Schedules County Budget Act		County of Sacramento Operation of Internal Service Fund Fiscal Year 2026-27		Schedule 10	
		Fund Title Service Activity		Workers Compensation Insurance - (039A) Other General	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$41,979,313	\$39,977,853	\$39,685,969		\$0
Miscellaneous Revenues	\$89,976	\$4,896,225	\$100,000		\$0
Total Revenue	\$42,069,288	\$44,874,078	\$39,785,969		\$0
Operating Expenditures					
Salaries and Employee Benefits	\$(739)	\$0	\$0		\$0
Services and Supplies	\$31,169,478	\$29,985,599	\$37,452,748		\$0
Other Charges	\$1,110,337	\$1,493,615	\$1,322,669		\$0
Depreciation	\$0	\$10,552	\$10,552		\$0
Total Operating Expenses	\$32,279,076	\$31,489,766	\$38,785,969		\$0
Operating Income (Loss)	\$9,790,213	\$13,384,312	\$1,000,000		\$0
Nonoperating Revenues (Expenses)					
	\$0	\$0	\$0		\$0
Total Nonoperating Revenues (Expenses)	\$0	\$0	\$0		\$0
Income Before Capital Contributions and Transfers					
	\$0	\$0	\$0		\$0
Change in Net Position	\$9,790,213	\$13,384,312	\$1,000,000		\$0
Net Position - Beginning Balance	\$(66,664,012)	\$(53,891,709)	\$(40,507,397)		\$0
Equity and Other Account Adjustments	\$2,982,090	\$0	\$0		\$0
Net Position - Ending Balance	\$(53,891,709)	\$(40,507,397)	\$(39,507,397)		\$0

State Controller Schedules		County of Sacramento			Schedule 10
County Budget Act		Operation of Internal Service Fund			
		Fiscal Year 2026-27			
		Fund Title Service Activity		Unemployment Insurance - (040A) Other General	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Expenditures					
Services and Supplies	\$1,309,055	\$1,410,502	\$1,269,756	\$0	
Other Charges	\$33,593	\$79,568	\$73,295	\$0	
Total Operating Expenses	\$1,342,648	\$1,490,070	\$1,343,051	\$0	
Operating Income (Loss)	\$(1,342,648)	\$(1,490,070)	\$(1,343,051)	\$0	
Nonoperating Revenues (Expenses)					
	\$0	\$0	\$0	\$0	
Total Nonoperating Revenues (Expenses)	\$0	\$0	\$0	\$0	
Income Before Capital Contributions and Transfers					
	\$0	\$0	\$0	\$0	
Change in Net Position	\$(1,342,648)	\$(1,490,070)	\$(1,343,051)	\$0	
Net Position - Beginning Balance	\$6,110,179	\$4,767,530	\$3,277,460	\$0	
Equity and Other Account Adjustments	\$(1)	\$0	\$0	\$0	
Net Position - Ending Balance	\$4,767,530	\$3,277,460	\$1,934,409	\$0	

State Controller Schedules		County of Sacramento		Schedule 10	
County Budget Act		Operation of Internal Service Fund			
		Fiscal Year 2026-27			
		Fund Title Service Activity		Regional Radio Communications System - (059A) Communication	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$6,219,182	\$6,292,480	\$6,464,254	\$0	
Miscellaneous Revenues	\$261,855	\$242,714	\$242,714	\$0	
Total Revenue	\$6,481,037	\$6,535,194	\$6,706,968	\$0	
Operating Expenditures					
Salaries and Employee Benefits	\$1,625,931	\$1,701,489	\$1,768,620	\$0	
Services and Supplies	\$1,817,424	\$2,092,756	\$2,196,726	\$0	
Other Charges	\$0	\$12,472	\$9,874	\$0	
Depreciation	\$2,120,165	\$2,275,262	\$2,194,018	\$0	
Total Operating Expenses	\$5,563,519	\$6,081,979	\$6,169,238	\$0	
Operating Income (Loss)	\$917,517	\$453,215	\$537,730	\$0	
Nonoperating Revenues (Expenses)					
Interest/Investment (Expense) and/or (Loss)	\$0	\$(28,859)	\$0	\$0	
Gain or Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0	
Interest/Investment Income and/or Gain	\$506,779	\$1,062	\$0	\$0	
Total Nonoperating Revenues (Expenses)	\$506,779	\$(27,797)	\$0	\$0	
Income Before Capital Contributions and Transfers					
	\$0	\$0	\$0	\$0	
Change in Net Position	\$1,424,296	\$425,418	\$537,730	\$0	
Net Position - Beginning Balance	\$20,571,453	\$21,995,748	\$22,421,166	\$0	
Equity and Other Account Adjustments	\$(1)	\$0	\$0	\$0	
Net Position - Ending Balance	\$21,995,748	\$22,421,166	\$22,958,896	\$0	

State Controller Schedules		County of Sacramento		Schedule 10	
County Budget Act		Operation of Internal Service Fund			
		Fiscal Year 2026-27			
		Fund Title		Board Of Retirement - (060A)	
		Service Activity		Other General	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Expenditures					
Salaries and Employee Benefits	\$10,682,689	\$0	\$12,703,000	\$0	
Services and Supplies	\$0	\$0	\$0	\$0	
Other Charges	\$0	\$0	\$0	\$0	
Depreciation	\$0	\$0	\$0	\$0	
Total Operating Expenses	\$10,682,689	\$0	\$12,703,000	\$0	
Operating Income (Loss)	\$(10,682,689)	\$0	\$(12,703,000)	\$0	
Nonoperating Revenues (Expenses)					
Interest/Investment Income and/or Gain	\$10,682,689	\$0	\$12,703,000	\$0	
Total Nonoperating Revenues (Expenses)	\$10,682,689	\$0	\$12,703,000	\$0	
Income Before Capital Contributions and Transfers					
	\$0	\$0	\$0	\$0	
Change in Net Position	\$0	\$0	\$0	\$0	
Net Position - Beginning Balance	\$0	\$0	\$0	\$0	
Equity and Other Account Adjustments	\$0	\$0	\$0	\$0	
Net Position - Ending Balance	\$0	\$0	\$0	\$0	
Capital Assets					
Capital Assets	\$0	\$0	\$0	\$0	

State Controller Schedules		County of Sacramento			Schedule 11
County Budget Act		Operation of Enterprise Fund			
		Fiscal Year 2026-27			
		Fund Title		Airport Maintenance - (041A)	
		Service Activity		Airport	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Licenses, Permits, & Franchises	\$72,003	\$78,422	\$104,796	\$0	
Fines, Forfeitures, & Penalties	\$50,101	\$85,632	\$62,032	\$0	
Revenue from Use of Money & Property	\$221,222,504	\$225,412,832	\$238,719,985	\$0	
Charges for Services	\$38,336,779	\$41,468,527	\$45,039,549	\$0	
Miscellaneous Revenues	\$37,488,943	\$39,101,700	\$46,176,922	\$0	
Total Revenue	\$297,170,331	\$306,147,113	\$330,103,284	\$0	
Operating Expenditures					
Salaries and Employee Benefits	\$55,085,005	\$55,257,937	\$63,164,029	\$0	
Services and Supplies	\$115,554,055	\$132,170,234	\$152,900,481	\$0	
Other Charges	\$4,511,300	\$4,911,205	\$4,869,217	\$0	
Depreciation	\$60,933,631	\$61,456,754	\$72,349,710	\$0	
Total Operating Expenses	\$236,083,991	\$253,796,130	\$293,283,437	\$0	
Operating Income (Loss)	\$61,086,339	\$52,350,983	\$36,819,847	\$0	
Nonoperating Revenues (Expenses)					
Interest/Investment (Expense) and/or (Loss)	\$(47,449,653)	\$(69,610,002)	\$(72,000,000)	\$0	
Gain or Loss on Sale of Capital Assets	\$181,157	\$0	\$0	\$0	
Interest/Investment Income and/or Gain	\$25,061,749	\$23,547,726	\$31,747,399	\$0	
Total Nonoperating Revenues (Expenses)	\$(22,206,747)	\$(46,062,276)	\$(40,252,601)	\$0	
Income Before Capital Contributions and Transfers					
Transfers-In/(Out)	\$(33,315,109)	\$(57,150,000)	\$(95,000,000)	\$0	
Capital Contributions	\$27,206,757	\$368,794	\$0	\$0	
Change in Net Position	\$32,771,240	\$(50,492,499)	\$(98,432,754)	\$0	
Net Position - Beginning Balance	\$871,863,698	\$914,642,868	\$864,150,369	\$0	

State Controller Schedules		County of Sacramento			Schedule 11
County Budget Act		Operation of Enterprise Fund			
		Fiscal Year 2026-27			
		Fund Title	Airport Maintenance - (041A)		
		Service Activity	Airport		
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Equity and Other Account Adjustments	\$10,007,930		\$0	\$0	\$0
Net Position - Ending Balance	\$914,642,868	\$864,150,369	\$765,717,615		\$0

State Controller Schedules County Budget Act		County of Sacramento Operation of Enterprise Fund Fiscal Year 2026-27		Schedule 11	
		Fund Title Service Activity		Airport Capital Impr - (043A) Airport	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
	\$0	\$0	\$0	\$0	
Operating Income (Loss)	\$0	\$0	\$0	\$0	
Nonoperating Revenues (Expenses)					
Gain or Loss on Sale of Capital Assets	\$104,884,578	\$278,096,179	\$155,000,000	\$0	
Interest/Investment Income and/or Gain	\$3,918,278	\$0	\$0	\$0	
Total Nonoperating Revenues (Expenses)	\$108,802,856	\$278,096,179	\$155,000,000	\$0	
Income Before Capital Contributions and Transfers					
Transfers-In/(Out)	\$30,341,046	\$51,000,000	\$95,000,000	\$0	
Capital Contributions	\$26,178,084	\$23,216,312	\$50,806,158	\$0	
Change in Net Position	\$165,321,986	\$352,312,491	\$300,806,158	\$0	
Net Position - Beginning Balance	\$196,560,512	\$193,222,020	\$545,534,511	\$0	
Equity and Other Account Adjustments	\$(168,660,478)	\$0	\$0	\$0	
Net Position - Ending Balance	\$193,222,020	\$545,534,511	\$846,340,669	\$0	
Capital Assets					
Capital Assets	\$200,788,182	\$375,414,987	\$353,129,300	\$0	

State Controller Schedules		County of Sacramento		Schedule 11	
County Budget Act		Operation of Enterprise Fund			
		Fiscal Year 2026-27			
		Fund Title		Solid Waste Ops - (051A)	
		Service Activity		Sanitation	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Licenses, Permits, & Franchises	\$0	\$0	\$5,200,000	\$0	
Fines, Forfeitures, & Penalties	\$0	\$0	\$215,000	\$0	
Revenue from Use of Money & Property	\$253,847	\$1,246,250	\$1,251,096	\$0	
Charges for Services	\$144,974,834	\$149,121,245	\$154,938,839	\$0	
Miscellaneous Revenues	\$4,466,819	\$2,648,748	\$816,362	\$0	
Total Revenue	\$149,695,500	\$153,016,243	\$162,421,297	\$0	
Operating Expenditures					
Salaries and Employee Benefits	\$47,658,078	\$48,750,017	\$52,015,590	\$0	
Services and Supplies	\$81,001,083	\$88,210,953	\$99,800,561	\$0	
Other Charges	\$5,520,495	\$6,416,583	\$6,227,992	\$0	
Depreciation	\$10,088,278	\$13,832,030	\$15,000,000	\$0	
Total Operating Expenses	\$144,267,934	\$157,209,583	\$173,044,143	\$0	
Operating Income (Loss)	\$5,427,566	\$(4,193,340)	\$(10,622,846)	\$0	
Nonoperating Revenues (Expenses)					
Gain or Loss on Sale of Capital Assets	\$14,536,027	\$13,830,000	\$20,630,000	\$0	
Interest/Investment Income and/or Gain	\$4,715,324	\$1,461,221	\$3,571,910	\$0	
Total Nonoperating Revenues (Expenses)	\$19,251,351	\$15,291,221	\$24,201,910	\$0	
Income Before Capital Contributions and Transfers					
Transfers-In/(Out)	\$1,322,995	\$1,394,395	\$0	\$0	
Capital Contributions	\$3,949,544	\$2,726,661	\$472,902	\$0	
Change in Net Position	\$29,951,456	\$15,218,937	\$14,051,966	\$0	
Net Position - Beginning Balance	\$189,455,210	\$203,469,981	\$218,688,918	\$0	
Equity and Other Account Adjustments	\$(15,936,685)	\$0	\$0	\$0	

State Controller Schedules County Budget Act		County of Sacramento Operation of Enterprise Fund Fiscal Year 2026-27			Schedule 11
		Fund Title Service Activity			Solid Waste Ops - (051A) Sanitation
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Net Position - Ending Balance	\$203,469,981	\$218,688,918	\$232,740,884		\$0
Capital Assets					
Capital Assets	\$35,360,595	\$38,360,586	\$40,162,218		\$0

State Controller Schedules		County of Sacramento		Schedule 11	
County Budget Act		Operation of Enterprise Fund			
		Fiscal Year 2026-27			
		Fund Title		Parking Enterprise - (056A)	
		Service Activity		Parking Enterprise	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Revenue from Use of Money & Property	\$1,813,128	\$1,929,379	\$1,891,795	\$0	
Charges for Services	\$647,845	\$621,155	\$878,751	\$0	
Miscellaneous Revenues	\$195,364	\$195,660	\$195,660	\$0	
Total Revenue	\$2,656,338	\$2,746,194	\$2,966,206	\$0	
Operating Expenditures					
Salaries and Employee Benefits	\$455,666	\$518,637	\$571,543	\$0	
Services and Supplies	\$2,094,082	\$3,927,278	\$5,140,611	\$0	
Other Charges	\$213,496	\$254,717	\$288,474	\$0	
Depreciation	\$84,883	\$72,248	\$120,000	\$0	
Total Operating Expenses	\$2,848,127	\$4,772,880	\$6,120,628	\$0	
Operating Income (Loss)	\$(191,789)	\$(2,026,686)	\$(3,154,422)	\$0	
Nonoperating Revenues (Expenses)					
Interest/Investment Income and/or Gain	\$339,601	\$45,000	\$100,000	\$0	
Total Nonoperating Revenues (Expenses)	\$339,601	\$45,000	\$100,000	\$0	
Income Before Capital Contributions and Transfers					
	\$0	\$0	\$0	\$0	
Change in Net Position	\$147,812	\$(1,981,686)	\$(3,054,422)	\$0	
Net Position - Beginning Balance	\$9,408,861	\$9,598,962	\$7,617,276	\$0	
Equity and Other Account Adjustments	\$42,289	\$0	\$0	\$0	
Net Position - Ending Balance	\$9,598,962	\$7,617,276	\$4,562,854	\$0	

State Controller Schedules County Budget Act		County of Sacramento Operation of Enterprise Fund Fiscal Year 2026-27		Schedule 11	
		Fund Title Service Activity		Public Works Transit Program - (068A) Transportation Systems	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Charges for Services	\$134,935	\$118,000	\$138,000		\$0
Total Revenue	\$134,935	\$118,000	\$138,000		\$0
Operating Expenditures					
Services and Supplies	\$319,215	\$441,816	\$538,300		\$0
Other Charges	\$1,861,359	\$1,962,600	\$2,302,000		\$0
Depreciation	\$284,333	\$104,376	\$222,000		\$0
Total Operating Expenses	\$2,464,906	\$2,508,792	\$3,062,300		\$0
Operating Income (Loss)	\$(2,329,971)	\$(2,390,792)	\$(2,924,300)		\$0
Nonoperating Revenues (Expenses)					
Gain or Loss on Sale of Capital Assets	\$4,250	\$18,000	\$18,000		\$0
Interest/Investment Income and/or Gain	\$823,490	\$1,006,751	\$1,780,354		\$0
Total Nonoperating Revenues (Expenses)	\$827,740	\$1,024,751	\$1,798,354		\$0
Income Before Capital Contributions and Transfers					
Capital Contributions	\$1,667,306	\$1,733,040	\$1,522,746		\$0
Change in Net Position	\$165,075	\$366,999	\$396,800		\$0
Net Position - Beginning Balance	\$2,902,532	\$3,067,606	\$3,434,605		\$0
Equity and Other Account Adjustments	\$(1)	\$0	\$0		\$0
Net Position - Ending Balance	\$3,067,606	\$3,434,605	\$3,831,405		\$0
Capital Assets					
Capital Assets	\$0	\$488,000	\$618,800		\$0

State Controller Schedules		County of Sacramento			Schedule 11
County Budget Act		Operation of Enterprise Fund			
		Fiscal Year 2026-27			
		Fund Title		Water Agency-Zone 40 - (320A)	
		Service Activity		Water Supply	
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Operating Revenues					
Licenses, Permits, & Franchises	\$951,656	\$508,728	\$488,800	\$0	
Fines, Forfeitures, & Penalties	\$33,099	\$36,242	\$0	\$0	
Charges for Services	\$123,406,376	\$114,195,324	\$107,213,955	\$0	
Miscellaneous Revenues	\$3,645,687	\$5,010,444	\$3,504,155	\$0	
Total Revenue	\$128,036,818	\$119,750,738	\$111,206,910	\$0	
Operating Expenditures					
Salaries and Employee Benefits	\$19,125,442	\$20,126,478	\$21,801,459	\$0	
Services and Supplies	\$19,399,664	\$20,253,863	\$22,424,520	\$0	
Other Charges	\$4,630,038	\$5,104,751	\$5,080,947	\$0	
Depreciation	\$23,858,825	\$23,200,669	\$26,371,145	\$0	
Total Operating Expenses	\$67,013,969	\$68,685,761	\$75,678,071	\$0	
Operating Income (Loss)	\$61,022,849	\$51,064,977	\$35,528,839	\$0	
Nonoperating Revenues (Expenses)					
Interest/Investment (Expense) and/or (Loss)	\$(11,446,120)	\$(13,597,511)	\$(12,952,257)	\$0	
Gain or Loss on Sale of Capital Assets	\$5,501	\$0	\$0	\$0	
Interest/Investment Income and/or Gain	\$11,830,626	\$9,293,540	\$9,141,862	\$0	
Total Nonoperating Revenues (Expenses)	\$390,006	\$(4,303,971)	\$(3,810,395)	\$0	
Income Before Capital Contributions and Transfers					
Transfers-In/(Out)	\$(100,662)	\$0	\$0	\$0	
Capital Contributions	\$19,154	\$1,273,519	\$167,102	\$0	
Change in Net Position	\$61,331,347	\$48,034,525	\$31,885,546	\$0	
Net Position - Beginning Balance	\$758,514,857	\$831,993,028	\$880,027,553	\$0	
Equity and Other Account Adjustments	\$12,146,824	\$0	\$0	\$0	

State Controller Schedules County Budget Act		County of Sacramento Operation of Enterprise Fund Fiscal Year 2026-27			Schedule 11
		Fund Title Service Activity			Water Agency-Zone 40 - (320A) Water Supply
Operating Detail	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Net Position - Ending Balance	\$831,993,028	\$880,027,553	\$911,913,099		\$0
Capital Assets					
Capital Assets	\$65,729,893	\$56,699,504	\$66,830,224		\$0



Summary of Positions

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Summary of Positions - June/Recommended

Permanent Position Summary by Fund

Fund	Fund Name	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
001	General Fund	10,241.3	10,243.7	10,182.8
005	Department Of Transportation	257.1	258.8	259.8
010	Environmental Management	116.0	117.0	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	277.0	277.0	276.0
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	438.0	438.0	435.0
035	Administrative Services-GS	478.0	478.0	477.0
041	Airport Maintenance	373.0	372.5	377.5
051	Solid Waste Ops	338.0	338.0	340.0
056	Parking Enterprise	5.0	5.0	5.0
059	Regional Radio Communications System	9.0	9.0	9.0
060	Board Of Retirement	75.0	75.0	77.0
320	Water Agency-Zone 40	143.0	143.0	148.0
322	Stormwater Utility District	129.0	129.0	125.0
PERMANENT COUNTY TOTAL		12,913.4	12,918.0	12,862.1

Summary of Positions - June/Recommended

Position Summary by Department

3210000BU - Agricultural Comm-Sealer Of Wts & Meas

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	15.0	15.0	14.0
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				25.0	25.0	24.0
3210000BU - Agricultural Comm-Sealer Of Wts & Meas SUBTOTAL				25.0	25.0	24.0

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

Summary of Positions - June/Recommended

Position Summary by Department

3400000BU - Airport System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27548	Accountant		\$6,389 -- \$7,767	4.0	4.0	3.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	2.0	1.0	1.0
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	18.0	18.5	18.5
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	6.0	6.0	8.0
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	5.0	5.0	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	17.0	17.0
29445	Airport Operations Dispatcher		\$4,653 -- \$5,655	12.0	12.0	10.0
27584	Airport Operations Officer		\$8,307 -- \$9,159	29.0	30.0	30.0
27585	Airport Operations Wkr		\$4,153 -- \$5,048	28.0	28.0	25.0
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	3.0	3.0	3.0
27902	Assoc Engineer Architect		\$9,928 -- \$12,069	2.0	2.0	2.0
27909	Asst Engineer Architect Lv 2		\$7,941 -- \$10,136	3.0	3.0	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
29567	Chief Storekeeper Fleet Services		\$5,625 -- \$6,838	0.0	1.0	1.0
29237	Construction Management Specialist		\$7,569 -- \$9,659	3.0	3.0	2.0
29236	Construction Management Supervisor		\$9,453 -- \$11,491	0.0	0.0	1.0
29235	Construction Manager		\$11,467 -- \$12,641	1.0	1.0	1.0
27805	Custodian Lv 2		\$3,577 -- \$4,348	17.0	16.0	16.0
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
28957	Environmental Specialist 3		\$8,114 -- \$9,862	1.0	2.0	2.0
28958	Environmental Specialist 4		\$10,015 -- \$11,042	1.0	1.0	1.0
28956	Environmental Specialist Lv 2		\$6,802 -- \$8,265	2.0	1.0	2.0
27935	Equipment Technician		\$6,713 -- \$7,402	6.0	6.0	7.0

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

Summary of Positions - June/Recommended

Position Summary by Department

3400000BU - Airport System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	9.0	9.0	9.0
29161	Fire Captain SCAF (40)		\$9,022 -- \$9,946	2.0	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	1.0
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	18.0
28287	Park Maintenance Wkr 2		\$4,305 -- \$5,232	4.0	4.0	5.0
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	3.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	2.0	3.0	3.0
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	5.0	5.0	5.0
28902	Sr Airport Operations Worker		\$4,822 -- \$5,862	20.0	19.0	21.0
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

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

Summary of Positions - June/Recommended

Position Summary by Department

3400000BU - Airport System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27709	Sr Civil Engineer		\$12,177 -- \$13,424	1.0	1.0	1.0
27906	Sr Engineer Architect		\$12,177 -- \$13,424	1.0	1.0	1.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	1.0	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	8.0	8.0	8.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	2.0	2.0	4.0
28285	Sr Park Maintenance Wkr		\$4,665 -- \$5,671	4.0	4.0	5.0
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	4.0	4.0	4.0
28468	Storekeeper 1		\$4,246 -- \$5,161	4.0	3.0	3.0
28469	Storekeeper 2		\$4,674 -- \$5,679	1.0	2.0	1.0
29565	Storekeeper Fleet Services		\$4,463 -- \$5,424	2.0	1.0	1.0
27746	Supv Communication Ops Dispatcher		\$5,833 -- \$7,091	3.0	0.0	0.0
29707	Supv Communication Ops Dispatcher Rng B		\$6,268 -- \$7,618	0.0	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
29319	Volunteer Program Specialist		\$7,882 -- \$9,582	0.0	0.0	1.0
POSITION TYPE SUBTOTAL				373.0	372.5	377.5
29301	Fire Battalion Chief SCAF (40)	RA	10,644 -- 11,735	1.0	1.0	1.0
29161	Fire Captain SCAF (40)	RA	9,022 -- 9,946	1.0	1.0	1.0
29650	Fire Engineer SCAF (40)	RA	8,202 -- 9,045	1.0	1.0	1.0
29164	Firefighter SCAF Lv 2 (40)	RA	6,756 -- 8,213	5.0	5.0	5.0
POSITION TYPE SUBTOTAL				8.0	8.0	8.0
3400000BU - Airport System SUBTOTAL				381.0	380.5	385.5

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

Summary of Positions - June/Recommended

Position Summary by Department

3220000BU - Animal Care Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	21.0	21.0	20.0
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	0.0	0.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	5.0	6.0	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				66.0	66.0	64.0
3220000BU - Animal Care Services SUBTOTAL				66.0	66.0	64.0

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

Summary of Positions - June/Recommended

Position Summary by Department

3610000BU - Assessor

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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		\$22,725 -- \$22,725	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	24.0	24.0
27606	Asst Assessor	EX	\$16,328 -- \$16,328	1.0	1.0	1.0
27531	Auditor Appraiser Lv 1		\$5,048 -- \$5,843	0.0	1.0	1.0
27533	Auditor Appraiser Lv 2		\$5,799 -- \$7,051	4.0	3.0	3.0
28905	Chief Appraiser		\$12,512 -- \$13,797	6.0	6.0	5.0
29717	Deputy Assessor		\$15,564 -- \$17,162	0.0	0.0	1.0
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	3.0	3.0	3.0
29609	Info Tech Applications Analyst Lv 1		\$6,943 -- \$8,864	2.0	2.0	2.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,710 -- \$9,841	1.0	1.0	1.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	13.0	13.0	12.0
29019	Public Information Manager		\$9,916 -- \$10,932	0.0	1.0	1.0
28342	Real Property Appraiser Lv 1		\$4,808 -- \$5,843	0.0	1.0	1.0
28343	Real Property Appraiser Lv 2		\$5,799 -- \$7,051	21.0	20.0	20.0
27529	Sr Auditor Appraiser		\$7,499 -- \$9,114	3.0	3.0	3.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	18.0	18.0	18.0
28340	Sr Real Property Appraiser		\$7,499 -- \$9,114	16.0	16.0	16.0
27530	Supv Auditor Appraiser		\$8,496 -- \$10,327	2.0	2.0	2.0
29589	Supv Information Technology Analyst		\$9,831 -- \$11,949	2.0	2.0	2.0
28341	Supv Real Property Appraiser		\$8,496 -- \$10,327	9.0	9.0	9.0
POSITION TYPE SUBTOTAL				151.0	151.0	150.0
3610000BU - Assessor SUBTOTAL				151.0	151.0	150.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7860000BU - Board Of Retirement

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27548	Accountant		\$6,389 -- \$7,767	2.0	2.0	3.0
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
29598	Asst Retirement Admin-Enterprise Rng B	EX	\$17,569 -- \$21,355	1.0	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
27953	Executive Secretary		\$5,742 -- \$6,979	0.0	0.0	1.0
29610	Info Tech Applications Analyst Lv 2		\$7,710 -- \$9,841	2.0	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	1.0	1.0	1.0
27519	Info Tech Systems Supp Spec Lv 2		\$6,433 -- \$8,211	0.0	0.0	1.0
28213	Office Specialist Lv 1		\$3,626 -- \$4,407	3.0	3.0	3.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	6.0	6.0	6.0
28232	Paralegal		\$4,924 -- \$5,986	1.0	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	5.0	5.0
29489	Retirement Benefits Specialist Lv 2		\$4,789 -- \$5,820	15.0	13.0	13.0
29596	Retirement General Counsel Rng B	EX	\$21,259 -- \$25,841	1.0	1.0	1.0
29405	Retirement Investment Analyst Lv 1		\$6,656 -- \$8,089	1.0	1.0	1.0
29404	Retirement Investment Officer		\$11,876 -- \$13,092	1.0	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	0.0
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
POSITION TYPE SUBTOTAL				75.0	75.0	77.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7860000BU - Board Of Retirement

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
7860000BU - Board Of Retirement SUBTOTAL				75.0	75.0	77.0

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

Summary of Positions - June/Recommended

Position Summary by Department

4050000BU - Board of Supervisors

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	5.0	5.0
28359	Special Asst Board of Supervisors Rng A	LT	\$6,602 -- \$8,025	4.0	3.0	3.0
29582	Special Asst Board Of Supervisors Rng B	LT	\$6,936 -- \$8,430	6.0	7.0	7.0
POSITION TYPE SUBTOTAL				25.0	25.0	25.0
4050000BU - Board of Supervisors SUBTOTAL				25.0	25.0	25.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7800000BU - Child, Family and Adult Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27548	Accountant		\$6,389 -- \$7,767	4.0	4.0	4.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	18.0	17.0	15.0
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	27.0	29.0	28.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	18.0	19.0	17.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	4.0	5.0	5.0
27681	Chief Departmental Admin Svcs		\$12,460 -- \$13,737	1.0	1.0	1.0
28909	Child Development Specialist 1		\$3,567 -- \$4,336	7.0	7.0	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	2.0	2.0	1.0
27786	Clerical Supv 2		\$5,192 -- \$6,311	9.0	8.0	7.0
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	0.0
27999	Family Service Supv		\$4,456 -- \$5,415	9.0	9.0	9.0
28003	Family Service Wkr Lv 1		\$3,353 -- \$4,075	2.0	0.0	0.0
28005	Family Service Wkr Lv 2		\$3,637 -- \$4,421	77.0	79.0	77.0
28056	Health Program Mgr		\$11,844 -- \$13,057	1.0	1.0	1.0
28062	Human Services Division Mgr Rng B		\$12,043 -- \$14,637	10.0	11.0	10.0
28063	Human Services Program Mgr		\$9,955 -- \$12,098	27.0	27.0	26.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	43.0	42.0	42.0
28066	Human Services Program Specialist		\$7,882 -- \$9,582	40.0	42.0	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	127.0	144.0	143.0
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
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	3.0	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
29184	Human Svcs Social Wkr Hmong LC Rng B		\$6,346 -- \$7,712	2.0	2.0	2.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7800000BU - Child, Family and Adult Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
28456	Human Svcs Social Wkr Lao LC		\$5,900 -- \$7,172	1.0	1.0	1.0
28441	Human Svcs Social Wkr Native Amer C RngB		\$6,346 -- \$7,712	1.0	1.0	1.0
29178	Human Svcs Social Wkr Punjabi LG E Ind C		\$5,900 -- \$7,172	1.0	1.0	1.0
28433	Human Svcs Social Wkr Rng B		\$6,346 -- \$7,712	122.0	123.0	123.0
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	0.0
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	260.1	260.1	254.6
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	1.0	1.0	1.0
28837	Human Svcs Spec Lv 2		\$5,109 -- \$6,210	8.0	13.0	13.0
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	2.0	2.0	2.0
28431	Human Svcs Supv		\$6,798 -- \$8,262	29.0	33.0	30.0
28432	Human Svcs Supv Mstr Dgr		\$7,884 -- \$9,584	92.0	92.0	92.0
28114	Legal Transcriber		\$3,842 -- \$4,670	5.0	5.0	3.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	83.0	81.0	73.0
28232	Paralegal		\$4,924 -- \$5,986	5.0	5.0	5.0
28259	Public Health Nurse Lv 1		\$9,003 -- \$10,943	1.0	0.0	0.0
28260	Public Health Nurse Lv 2		\$9,429 -- \$11,463	19.0	20.0	20.0
28378	Secretary		\$4,016 -- \$4,881	5.0	5.0	5.0
28379	Secretary Conf		\$4,472 -- \$5,436	1.0	1.0	1.0
27545	Sr Accountant		\$7,663 -- \$9,314	5.0	5.0	5.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	7.0	7.0	7.0
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	86.0	85.0	81.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	1.0	1.0	1.0
28257	Sr Public Health Nurse		\$10,127 -- \$12,311	1.0	1.0	1.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7800000BU - Child, Family and Adult Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
28364	Stock Clerk		\$3,635 -- \$4,418	4.0	4.0	4.0
28468	Storekeeper 1		\$4,246 -- \$5,161	1.0	1.0	0.0
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	0.0	0.0
POSITION TYPE SUBTOTAL				1,325.1	1,352.1	1,312.6
27872	Dep Public Guardian/Conservator Lv 2	RA	5,371 -- 6,529	1.0	1.0	1.0
28005	Family Service Wkr Lv 2	RA	3,637 -- 4,421	5.0	5.0	5.0
28435	Human Svcs Social Wkr	RA	5,900 -- 7,172	4.0	4.0	4.0
28471	Human Svcs Soc Wkr Mstr Dgr	RA	6,838 -- 8,314	39.0	39.0	39.0
28431	Human Svcs Supv	RA	6,798 -- 8,262	1.0	1.0	1.0
28432	Human Svcs Supv Mstr Dgr	RA	7,884 -- 9,584	1.0	1.0	1.0
28259	Public Health Nurse Lv 1	RA	9,003 -- 10,943	1.0	1.0	1.0
28260	Public Health Nurse Lv 2	RA	9,429 -- 11,463	1.0	1.0	1.0
27541	Sr Account Clerk	RA	4,221 -- 5,130	1.0	1.0	1.0
28203	Sr Office Assistant	RA	3,908 -- 4,750	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				56.0	56.0	56.0
7800000BU - Child, Family and Adult Services SUBTOTAL				1,381.1	1,408.1	1,368.6

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

Summary of Positions - June/Recommended

Position Summary by Department

5810000BU - Child Support Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	6.0	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	3.0	3.0	2.0
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	0.0	2.0	2.0
28999	Attorney Lv 3 Child Support Services		\$11,397 -- \$13,854	2.0	0.0	0.0
29000	Attorney Lv 4 Child Support Services		\$12,566 -- \$16,038	5.0	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	35.0	34.0	32.0
28001	Child Support Officer Lv 1		\$4,794 -- \$5,827	11.0	5.0	4.0
28002	Child Support Officer Lv 2		\$5,103 -- \$6,205	116.0	122.0	118.0
27997	Child Support Program Mgr		\$9,761 -- \$10,762	6.0	6.0	5.0
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	9.0	12.0	10.0
28111	Legal Secretary 2		\$4,343 -- \$5,279	2.0	2.0	2.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	24.0	24.0	23.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	73.0	74.0	72.0
29020	Principal Atty Child Support Services		\$16,854 -- \$19,509	1.0	1.0	1.0
28300	Process Server		\$4,160 -- \$5,058	1.0	1.0	1.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	5.0	4.0	4.0
28468	Storekeeper 1		\$4,246 -- \$5,161	1.0	1.0	1.0
28000	Supv Child Support Officer		\$6,640 -- \$8,070	23.0	23.0	21.0
28108	Supv Legal Secretary		\$5,352 -- \$6,508	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				337.0	336.0	320.0
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	19.0	19.0	19.0
28002	Child Support Officer Lv 2	RA	5,103 -- 6,205	5.0	5.0	5.0
28215	Office Specialist Lv 2	RA	4,075 -- 4,954	11.0	11.0	11.0
POSITION TYPE SUBTOTAL				36.0	36.0	36.0
5810000BU - Child Support Services SUBTOTAL				373.0	372.0	356.0

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

Summary of Positions - June/Recommended

Position Summary by Department

4210000BU - Civil Service Commission

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	0.0
28211	Sr Office Specialist Conf		\$4,799 -- \$5,834	0.0	0.0	1.0
POSITION TYPE SUBTOTAL				2.0	2.0	2.0
4210000BU - Civil Service Commission SUBTOTAL				2.0	2.0	2.0

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

Summary of Positions - June/Recommended

Position Summary by Department

4010000BU - Clerk of the Board

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	1.0	1.0	1.0
27817	Dep Clerk Board of Supervisors Lv 2		\$5,385 -- \$6,546	8.0	8.0	8.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28202	Sr Office Asst Conf		\$4,333 -- \$5,267	2.0	2.0	2.0
27824	Supv Deputy Clerk Board of Supervisors		\$6,214 -- \$7,553	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				20.0	20.0	20.0
4010000BU - Clerk of the Board SUBTOTAL				20.0	20.0	20.0

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

Summary of Positions - June/Recommended

Position Summary by Department

5720000BU - Community Development

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	3.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	6.0	6.0	7.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	2.0	2.0	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	12.0	12.0	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	3.0	4.0	4.0
28924	Code Enforcement Officer Lv 2		\$6,141 -- \$7,463	27.0	26.0	26.0
29698	Development Manager		\$12,119 -- \$13,362	1.0	1.0	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	6.0	6.0	6.0
28378	Secretary		\$4,016 -- \$4,881	2.0	2.0	1.0
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
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	0.0	0.0	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	2.0
28929	Supv Code Enforcement Officer		\$8,011 -- \$9,737	5.0	5.0	5.0
POSITION TYPE SUBTOTAL				139.8	139.8	142.8
5720000BU - Community Development SUBTOTAL				139.8	139.8	142.8

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

Summary of Positions - June/Recommended

Position Summary by Department

5510000BU - Conflict Criminal Defenders

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	1.0	1.0	1.0
28215	Office Specialist Lv 2		\$4,075 -- \$4,954	3.0	3.0	3.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				7.0	7.0	7.0
5510000BU - Conflict Criminal Defenders SUBTOTAL				7.0	7.0	7.0

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

Summary of Positions - June/Recommended

Position Summary by Department

2800000BU - Connector Joint Powers Authority

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
28947	Dir of Multi-Agency Collaboration	EX	\$21,503 -- \$21,503	1.0	1.0	1.0
28238	Principal Civil Engineer		\$13,395 -- \$14,767	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				3.0	3.0	3.0
2800000BU - Connector Joint Powers Authority SUBTOTAL				3.0	3.0	3.0

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

Summary of Positions - June/Recommended

Position Summary by Department

4610000BU - Coroner

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	7.0	7.0	7.0
29192	Coroner Technician Lv 2		\$4,388 -- \$5,333	4.0	4.0	4.0
27818	Dep Coroner Lv 1		\$5,885 -- \$7,512	1.0	2.0	2.0
27820	Dep Coroner Lv 2		\$6,457 -- \$8,244	14.0	12.0	12.0
29308	Forensic Pathologist Lv 2	EX	\$23,883 -- \$26,331	3.0	3.0	3.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	0.0
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	4.0
29194	Supv Coroner Technician		\$5,304 -- \$6,445	0.0	1.0	1.0
29427	Supv Deputy Coroner		\$7,602 -- \$9,702	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				40.0	40.0	40.0
4610000BU - Coroner SUBTOTAL				40.0	40.0	40.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7410000BU - Correctional Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	0.0	1.0	0.0
27539	Account Clerk Lv 2	LT	\$3,986 -- \$4,846	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	6.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	6.0	6.0	6.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	2.0	3.0	2.0
27844	Dentist 2	EX	\$15,865 -- \$17,492	4.7	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	5.0	3.0	3.0
28062	Human Services Division Mgr Rng B		\$12,043 -- \$14,637	1.0	1.0	2.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	4.0	4.0	4.0
28119	Licensed Vocational Nurse D/CF		\$5,932 -- \$7,209	33.0	33.0	29.0
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	27.0
29678	Medical Director D/CF	EX	\$28,954 -- \$33,518	1.0	1.0	1.0
28163	Medical Records Technician		\$3,915 -- \$4,757	1.0	1.0	1.0
28151	Mental Health Program Coord		\$9,683 -- \$10,675	1.0	0.0	0.0
29713	Nurse Manager 1 D/CF		\$16,337 -- \$18,011	0.0	3.0	3.0
29715	Nurse Manager 2 D/CF		\$18,076 -- \$19,927	0.0	2.0	2.0
28198	Nurse Practitioner		\$10,631 -- \$12,925	4.0	4.0	4.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	4.0	4.0	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	2.0	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	1.0	1.0	1.0
29675	Physician 2 D/CF	EX	\$23,539 -- \$25,950	0.0	0.5	0.5
29676	Physician 3 D/CF	EX	\$24,136 -- \$26,610	10.0	9.5	9.5
29666	Registered Dental Assistant		\$4,667 -- \$5,672	6.7	6.7	6.7
27854	Registered Dental Hygienist		\$7,092 -- \$7,092	1.0	1.0	1.0
28333	Registered Nurse D/CF Lv 1		\$10,661 -- \$12,960	1.0	0.0	0.0
28334	Registered Nurse D/CF Lv 2		\$11,164 -- \$13,570	107.0	108.0	130.5
28334	Registered Nurse D/CF Lv 2	LT	\$11,164 -- \$13,570	2.0	2.0	2.0
28337	Registered Nurse Lv 2		\$8,235 -- \$10,010	2.0	2.0	0.0
28378	Secretary		\$4,016 -- \$4,881	1.0	1.0	1.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	2.0	2.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7410000BU - Correctional Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	0.0	0.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	12.0	10.0	14.0
29677	Sr Physician Management D/CF	EX	\$26,549 -- \$29,270	1.0	1.0	1.0
28338	Supv Registered Nurse D/CF		\$12,678 -- \$15,411	26.0	26.0	26.0
28338	Supv Registered Nurse D/CF	LT	\$12,678 -- \$15,411	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				306.9	306.9	331.4
29676	Physician 3 D/CF	PFRAEX	24,136 -- 26,610	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				1.0	1.0	1.0
7410000BU - Correctional Health Services SUBTOTAL				307.9	307.9	332.4

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

Summary of Positions - June/Recommended

Position Summary by Department

3240000BU - County Clerk/Recorder

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	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	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	5.0
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
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	9.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	6.0	6.0	6.0
POSITION TYPE SUBTOTAL				67.0	67.0	63.0
3240000BU - County Clerk/Recorder SUBTOTAL				67.0	67.0	63.0

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

Summary of Positions - June/Recommended

Position Summary by Department

4810000BU - County Counsel

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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
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	2.0	2.0	2.0
27622	Attorney Lv 4 Civil Rng B		\$13,932 -- \$17,779	38.0	38.0	35.0
27622	Attorney Lv 4 Civil Rng B	LT	\$13,932 -- \$17,779	0.5	0.5	0.0
27670	County Counsel	EX	\$26,519 -- \$29,237	1.0	1.0	1.0
28112	Legal Secretary 2 Conf		\$4,832 -- \$5,874	11.0	11.0	11.0
28207	Office Assistant Lv 2 Conf		\$3,833 -- \$4,660	4.0	4.0	3.0
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	9.0	9.0	9.0
28107	Supv Legal Secretary Conf		\$5,881 -- \$7,148	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				78.5	78.5	74.0
4810000BU - County Counsel SUBTOTAL				78.5	78.5	74.0

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

Summary of Positions - June/Recommended

Position Summary by Department

5730000BU - County Executive Cabinet

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	12.0
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	1.0	1.0	1.0
29564	Principal Planner		\$12,119 -- \$13,362	2.0	2.0	1.0
29016	Public Information Director		\$14,677 -- \$16,182	1.0	0.0	0.0
29708	Public Information Director	EX	\$15,088 -- \$16,635	0.0	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	4.0	4.0	5.0
POSITION TYPE SUBTOTAL				52.0	52.0	54.0
5730000BU - County Executive Cabinet SUBTOTAL				52.0	52.0	54.0

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

Summary of Positions - June/Recommended

Position Summary by Department

3230000BU - Department Of Finance

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27548	Accountant		\$6,389 -- \$7,767	14.0	14.0	13.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	25.0	25.0	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	18.0	18.0	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	8.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	2.0
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	6.0	3.0	3.0
28321	Collection Svcs Agent Lv 2		\$4,536 -- \$5,514	8.0	11.0	11.0
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
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	1.0	1.0	1.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28075	Investment Officer		\$10,283 -- \$11,336	2.0	1.0	1.0
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	26.0
27545	Sr Accountant		\$7,663 -- \$9,314	12.0	12.0	12.0
27545	Sr Accountant	LT	\$7,663 -- \$9,314	3.0	3.0	1.0
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
27624	Sr Auditor	LT	\$7,663 -- \$9,314	2.0	2.0	2.0

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

Summary of Positions - June/Recommended

Position Summary by Department

3230000BU - Department Of Finance

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
29710	Sr Investment Officer		\$11,540 -- \$12,723	0.0	1.0	1.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	3.0	3.0	2.0
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	15.0	11.0	11.0
28891	Utility Billing Services Rep Lv 2		\$4,301 -- \$5,229	12.0	16.0	16.0
POSITION TYPE SUBTOTAL				243.0	243.0	238.0
27548	Accountant	RA	6,389 -- 7,767	2.0	2.0	2.0
27539	Account Clerk Lv 2	RA	3,986 -- 4,846	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				3.0	3.0	3.0
3230000BU - Department Of Finance SUBTOTAL				246.0	246.0	241.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7600000BU - Department of Technology

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27548	Accountant		\$6,389 -- \$7,767	2.0	2.0	2.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	3.0	3.0	3.0
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	4.0	4.0	4.0
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
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	5.0	5.0	5.0
27748	Communication Operator Dispatch Lv 2		\$4,564 -- \$5,549	12.0	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
29291	Geographic Info System Analyst Lv 2		\$7,710 -- \$9,841	8.0	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
29706	Information Security Analyst 3		\$8,740 -- \$11,155	0.0	1.0	1.0
29704	Information Security Analyst Lv 1		\$7,141 -- \$9,112	0.0	1.0	1.0
29705	Information Security Analyst Lv 2		\$7,926 -- \$10,116	0.0	10.0	10.0
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	3.0	3.0	3.0
29608	Info Tech Applications Analyst 3		\$8,502 -- \$10,851	19.0	19.0	20.0
29609	Info Tech Applications Analyst Lv 1		\$6,943 -- \$8,864	6.0	2.0	2.0
29610	Info Tech Applications Analyst Lv 2		\$7,710 -- \$9,841	54.0	57.0	54.0
28918	Info Tech Business Systems Analyst 3		\$8,502 -- \$10,851	15.0	15.0	16.0
28920	Info Tech Business Systems Analyst Lv 1		\$6,943 -- \$8,864	7.0	8.0	8.0
28919	Info Tech Business Systems Analyst Lv 2		\$7,710 -- \$9,841	33.0	30.0	29.0
29602	Info Tech Infrastructure Analyst 3		\$8,502 -- \$10,851	18.0	17.0	21.0
29604	Info Tech Infrastructure Analyst Lv 1		\$6,943 -- \$8,864	8.0	11.0	11.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,710 -- \$9,841	79.0	68.0	67.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7600000BU - Department of Technology

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27520	Info Tech Systems Supp Spec Lv 1		\$5,565 -- \$7,101	5.0	8.0	8.0
27519	Info Tech Systems Supp Spec Lv 2		\$6,433 -- \$8,211	38.0	35.0	34.0
27515	Principal Info Tech Analyst HOLD		\$11,119 -- \$12,260	1.0	1.0	0.0
27545	Sr Accountant		\$7,663 -- \$9,314	1.0	1.0	1.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
29292	Sr Geographic Info System Analyst HOLD		\$9,170 -- \$11,145	1.0	1.0	1.0
27516	Sr Information Technology Analyst HOLD		\$9,170 -- \$11,145	11.0	11.0	8.0
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	60.0	60.0	61.0
28531	Telecommunications Systems Tech Lv 2		\$7,268 -- \$8,834	2.0	2.0	2.0
POSITION TYPE SUBTOTAL				438.0	438.0	435.0
7600000BU - Department of Technology SUBTOTAL				438.0	438.0	435.0

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

Summary of Positions - June/Recommended

Position Summary by Department

2960000BU - Department of Transportation

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	7.0	7.0	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	20.0	21.0	21.0
28086	Assoc Landscape Architect		\$9,928 -- \$12,069	1.0	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	2.6	2.0	2.0
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	28.8	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	4.0	4.0
28048	Highway Maintenance Supv		\$7,011 -- \$8,519	11.0	11.0	12.0
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	6.0	6.0
28245	Principal Engineering Technician		\$7,011 -- \$8,945	2.7	2.0	2.0
29564	Principal Planner		\$12,119 -- \$13,362	1.0	1.0	1.0
28399	Safety Specialist		\$7,834 -- \$9,521	1.0	1.0	1.0
29086	Safety Technician		\$6,059 -- \$7,365	1.0	1.0	1.0
29563	Senior Planner		\$10,304 -- \$11,361	1.0	1.0	1.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
27641	Sr Bridge Maintenance Wkr		\$5,796 -- \$7,047	2.0	2.0	2.0
27709	Sr Civil Engineer		\$12,177 -- \$13,424	12.0	12.0	12.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	2.0	2.0	2.0
29312	Sr Highway Maintenance Manager		\$12,046 -- \$13,280	2.0	2.0	2.0

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

Summary of Positions - June/Recommended

Position Summary by Department

2960000BU - Department of Transportation

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
28051	Sr Highway Maintenance Wkr		\$5,370 -- \$6,527	34.0	34.0	34.0
28088	Sr Landscape Architect		\$12,177 -- \$13,424	2.0	2.0	2.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	1.0	1.0	1.0
29087	Sr Safety Specialist		\$9,969 -- \$10,990	1.0	1.0	1.0
28519	Sr Traffic Signal Lighting Technician		\$7,494 -- \$8,262	12.0	12.0	12.0
29277	Sr Transportation Engineer		\$12,177 -- \$13,424	2.0	2.0	2.0
28516	Traffic Signal and Lighting Ops Mgr		\$9,276 -- \$11,277	1.0	1.0	1.0
28517	Traffic Signal and Lighting Supv		\$7,548 -- \$9,175	4.0	4.0	4.0
28518	Traffic Signal and Lighting Technician		\$6,708 -- \$7,395	6.0	6.0	6.0
28521	Traffic Signs and Markings Mgr		\$8,453 -- \$10,275	1.0	1.0	1.0
28522	Traffic Signs Maintenance Wkr 1		\$4,809 -- \$5,845	6.0	6.0	6.0
28523	Traffic Signs Maintenance Wkr 2		\$5,229 -- \$6,356	15.0	15.0	15.0
28524	Traffic Signs Maintenance Wkr 3		\$5,723 -- \$6,955	4.0	4.0	4.0
28525	Traffic Signs Supervisor		\$6,295 -- \$7,651	3.0	3.0	3.0
28513	Tree Supervisor		\$6,676 -- \$8,114	1.0	1.0	1.0
28529	Tree Trimmer		\$5,112 -- \$6,214	7.0	7.0	7.0
POSITION TYPE SUBTOTAL				257.1	258.8	259.8
2960000BU - Department of Transportation SUBTOTAL				257.1	258.8	259.8

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

Summary of Positions - June/Recommended

Position Summary by Department

2151000BU - Development and Code Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	3.0	3.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	2.0	2.0	2.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	3.0	3.0	2.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	0.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	11.0	11.0	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	5.0	5.0	5.0
27711	Asst Engineer - Civil Lv 2	LT	\$7,941 -- \$10,136	0.0	0.0	1.0
29028	Asst Land Surveyor		\$7,941 -- \$10,136	6.0	6.0	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	49.0	49.0	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	2.0	2.0	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	5.0	5.0
29237	Construction Management Specialist	LT	\$7,569 -- \$9,659	1.0	1.0	1.0
29236	Construction Management Supervisor		\$9,453 -- \$11,491	7.0	7.0	7.0
29236	Construction Management Supervisor	LT	\$9,453 -- \$11,491	3.0	3.0	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	5.0
27901	Engineering Aide		\$4,039 -- \$4,909	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	11.0	12.0	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	3.0	3.0	3.0
28235	Principal Building Inspector		\$9,306 -- \$11,312	3.0	3.0	3.0

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

Summary of Positions - June/Recommended

Position Summary by Department

2151000BU - Development and Code Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
28238	Principal Civil Engineer		\$13,395 -- \$14,767	5.0	5.0	5.0
28239	Principal Construction Inspector		\$9,306 -- \$11,312	2.0	2.0	2.0
28245	Principal Engineering Technician		\$7,011 -- \$8,945	7.0	7.0	7.0
29281	Principal Land Surveyor		\$13,395 -- \$14,767	1.0	1.0	1.0
28399	Safety Specialist		\$7,834 -- \$9,521	1.0	1.0	1.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	0.0	0.0	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	4.0	4.0	5.0
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	8.0	8.0	7.0
28102	Sr Land Surveyor		\$12,177 -- \$13,424	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	7.0	7.0	8.0
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	12.0	12.0	12.0
27635	Supv Building Inspector	LT	\$8,436 -- \$10,254	1.0	1.0	1.0
27959	Supv Engineering Technician		\$8,096 -- \$9,841	2.0	2.0	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				277.0	277.0	276.0
2151000BU - Development and Code Services SUBTOTAL				277.0	277.0	276.0

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

Summary of Positions - June/Recommended

Position Summary by Department

5800000BU - District Attorney

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	12.0	12.0	12.0
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
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	1.0	11.0	7.0
27616	Attorney Lv 2 Criminal		\$12,591 -- \$12,591	12.0	9.0	9.0
27618	Attorney Lv 3 Criminal		\$11,397 -- \$13,854	3.0	6.0	6.0
27620	Attorney Lv 4 Criminal		\$12,566 -- \$16,038	51.0	41.0	39.0
27623	Attorney Lv 5 Criminal		\$13,866 -- \$17,694	72.0	72.0	68.0
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	1.0	1.0	1.0
27733	Criminal Investigator Lv 2		\$8,733 -- \$11,145	39.0	39.0	37.0
27733	Criminal Investigator Lv 2	LT	\$8,733 -- \$11,145	1.0	1.0	0.0
27776	Criminalist Lv 1		\$5,754 -- \$6,993	4.0	2.0	2.0
27776	Criminalist Lv 1	LT	\$5,754 -- \$6,993	0.0	1.0	1.0
27777	Criminalist Lv 2		\$7,680 -- \$9,335	8.0	11.0	11.0
27777	Criminalist Lv 2	LT	\$7,680 -- \$9,335	1.0	1.0	0.0
27778	Criminalist Lv 3		\$9,568 -- \$11,630	17.0	13.0	13.0
28976	Criminalist Lv 4		\$10,056 -- \$12,224	8.0	11.0	11.0
28976	Criminalist Lv 4	LT	\$10,056 -- \$12,224	1.0	0.0	0.0
27827	Dir District Atty Lab of Forensic Svcs		\$15,747 -- \$19,142	1.0	1.0	1.0
29471	District Attorney		\$29,550 -- \$29,550	1.0	1.0	1.0
27986	Forensic Laboratory Technician		\$5,182 -- \$6,297	2.0	2.0	2.0
29478	Forensic Multimedia Examiner Lv 2		\$6,081 -- \$7,393	5.0	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	10.0	10.0
28474	Human Svcs Soc Wkr Mstr Dgr AfricAmer CL		\$6,838 -- \$8,314	2.0	1.0	1.0
29541	Human Svcs Soc Wkr Mstr Dgr Mien LC		\$6,838 -- \$8,314	1.0	1.0	1.0

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

Summary of Positions - June/Recommended

Position Summary by Department

5800000BU - District Attorney

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
28480	Human Svcs Soc Wkr Mstr Dgr Russian LC		\$6,838 -- \$8,314	1.0	1.0	1.0
28479	Human Svcs Soc Wkr Mstr Dgr SpanLGLatinC		\$6,838 -- \$8,314	3.0	3.0	3.0
28481	Human Svcs Soc Wkr Mstr Dgr VietnameseLC		\$6,838 -- \$8,314	1.0	1.0	1.0
28432	Human Svcs Supv Mstr Dgr		\$7,884 -- \$9,584	2.0	2.0	2.0
27514	Information Technology Mgr		\$12,232 -- \$13,487	2.0	2.0	2.0
29608	Info Tech Applications Analyst 3		\$8,502 -- \$10,851	1.0	1.0	1.0
29610	Info Tech Applications Analyst Lv 2		\$7,710 -- \$9,841	4.0	4.0	4.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,710 -- \$9,841	3.0	3.0	4.0
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
28109	Legal Secretary 1		\$4,108 -- \$4,994	10.0	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	16.0	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	10.0	10.0	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	40.0	40.0	39.0
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				461.0	461.0	447.0

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

Summary of Positions - June/Recommended

Position Summary by Department

5800000BU - District Attorney

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27623	Attorney Lv 5 Criminal	RA	13,866 -- 17,694	2.0	2.0	2.0
27733	Criminal Investigator Lv 2	RA	8,733 -- 11,145	1.0	1.0	1.0
27776	Criminalist Lv 1	RA	5,754 -- 6,993	1.0	1.0	1.0
27778	Criminalist Lv 3	RA	9,568 -- 11,630	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				5.0	5.0	5.0
5800000BU - District Attorney SUBTOTAL				466.0	466.0	452.0

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

Summary of Positions - June/Recommended

Position Summary by Department

3870000BU - Economic Development

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	1.0	1.0	1.0
27841	Dir of Economic Development	EX	\$15,728 -- \$17,341	0.0	1.0	1.0
29481	Economic Dev and Marketing Director		\$16,485 -- \$18,174	1.0	0.0	0.0
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
28238	Principal Civil Engineer		\$13,395 -- \$14,767	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
29508	Sr Economic Dev and Marketing Specialist		\$10,511 -- \$11,588	3.0	3.0	3.0
POSITION TYPE SUBTOTAL				16.0	16.0	16.0
3870000BU - Economic Development SUBTOTAL				16.0	16.0	16.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7090000BU - Emergency Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				11.0	11.0	11.0
7090000BU - Emergency Services SUBTOTAL				11.0	11.0	11.0

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

Summary of Positions - June/Recommended

Position Summary by Department

3350000BU - Environmental Management

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27548	Accountant		\$6,389 -- \$7,767	0.0	1.0	1.0
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	1.0	1.0
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
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	1.0	1.0	1.0
28984	Environmental Compliance Technician Lv 2		\$5,196 -- \$6,316	4.0	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	53.0	53.0	53.0
28958	Environmental Specialist 4		\$10,015 -- \$11,042	11.0	11.0	12.0
28955	Environmental Specialist Lv 1		\$6,316 -- \$6,316	7.0	5.0	5.0
28956	Environmental Specialist Lv 2		\$6,802 -- \$8,265	12.0	14.0	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				116.0	117.0	116.0
3350000BU - Environmental Management SUBTOTAL				116.0	117.0	116.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7210000BU - First 5 Sacramento Commission

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	1.0	1.0	1.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	5.0	5.0	5.0
28066	Human Services Program Specialist		\$7,882 -- \$9,582	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	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				14.0	14.0	14.0
7210000BU - First 5 Sacramento Commission SUBTOTAL				14.0	14.0	14.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7000000BU - General Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	5.0	5.0	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	0.0	0.0
27909	Asst Engineer Architect Lv 2		\$7,941 -- \$10,136	2.0	3.0	3.0
27562	Automotive Technician		\$5,986 -- \$6,600	18.0	18.0	17.0
27640	Building Maintenance Wkr		\$4,305 -- \$5,232	21.0	21.0	20.0
27640	Building Maintenance Wkr	LT	\$4,305 -- \$5,232	1.0	1.0	0.0
27536	Building Project Coordinator 1		\$7,941 -- \$10,136	2.0	2.0	2.0
27535	Building Project Coordinator 2		\$9,448 -- \$11,484	4.0	4.0	4.0
27645	Building Security Attendant		\$3,745 -- \$4,554	30.0	30.0	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	3.0	2.0	2.0
28990	Contract Services Officer Lv 2		\$6,266 -- \$7,616	2.0	3.0	3.0
29208	Contract Services Specialist Lv 2		\$4,498 -- \$5,469	1.0	1.0	1.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7000000BU - General Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27805	Custodian Lv 2		\$3,577 -- \$4,348	26.0	26.0	26.0
27833	Dep Director General Services		\$14,830 -- \$16,349	3.0	3.0	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	35.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
27646	Facilities Manager		\$11,557 -- \$12,742	6.0	6.0	6.0
29689	Facilities Trades Operations Supervisor		\$9,304 -- \$11,308	4.0	4.0	5.0
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	0.0
28279	Plumber		\$8,495 -- \$8,495	11.0	11.0	12.0
28245	Principal Engineering Technician		\$7,011 -- \$8,945	1.0	1.0	1.0
29564	Principal Planner		\$12,119 -- \$13,362	0.0	0.0	1.0
28307	Printing Service Operator Lv 1		\$3,663 -- \$4,453	0.0	1.0	1.0
28308	Printing Service Operator Lv 2		\$3,915 -- \$4,757	3.0	2.0	2.0
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	11.0	11.0	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	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	2.0	2.0	2.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7000000BU - General Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	1.0	1.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	4.0	4.0	4.0
29648	Sr Automotive Technician		\$6,586 -- \$7,261	6.0	6.0	6.0
28991	Sr Contract Services Officer		\$7,512 -- \$9,132	13.0	13.0	13.0
27915	Sr Electrical Engineer		\$12,177 -- \$13,424	1.0	1.0	1.0
27906	Sr Engineer Architect		\$12,177 -- \$13,424	1.0	1.0	1.0
27936	Sr Equipment Technician		\$7,390 -- \$8,147	5.0	5.0	5.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	4.0	4.0	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	0.0
28364	Stock Clerk		\$3,635 -- \$4,418	6.0	6.0	6.0
28468	Storekeeper 1		\$4,246 -- \$5,161	2.0	2.0	2.0
28469	Storekeeper 2		\$4,674 -- \$5,679	1.0	1.0	1.0
29565	Storekeeper Fleet Services		\$4,463 -- \$5,424	6.0	6.0	6.0
27804	Supv Custodian 1		\$3,972 -- \$4,829	2.0	2.0	2.0
27806	Supv Custodian 2		\$4,606 -- \$5,598	2.0	2.0	2.0
28508	Telecommunications Systems Supv		\$7,999 -- \$9,721	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				478.0	478.0	477.0
7000000BU - General Services SUBTOTAL				478.0	478.0	477.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27548	Accountant		\$6,389 -- \$7,767	2.0	2.0	3.0
27548	Accountant	LT	\$6,389 -- \$7,767	0.0	0.0	1.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	6.0	6.0	7.0
27560	Accounting Mgr		\$10,491 -- \$11,564	4.0	4.0	4.0
27610	Accounting Technician		\$5,079 -- \$6,174	21.0	21.0	22.0
27611	Activities Therapist		\$6,643 -- \$7,689	4.0	4.0	7.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	52.0	54.0	56.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	60.0	62.0	66.0
27604	Admin Svcs Officer 2	LT	\$7,588 -- \$9,222	4.0	2.0	3.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	10.0	11.0	12.0
27534	Assoc Admin Analyst Lv 2		\$7,588 -- \$9,222	2.0	2.0	2.0
27863	Behavioral Health Director		\$18,261 -- \$20,134	1.0	1.0	1.0
29646	Behavioral Health Peer Specialist		\$3,842 -- \$4,235	32.0	32.0	43.0
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	2.0
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	5.0
27786	Clerical Supv 2		\$5,192 -- \$6,311	5.0	4.0	4.0
29579	Communicable Disease Investigator Lv 1		\$4,545 -- \$5,525	2.0	1.0	1.0
29579	Communicable Disease Investigator Lv 1	LT	\$4,545 -- \$5,525	1.0	0.0	0.0
27689	Communicable Disease Investigator Lv 2		\$4,771 -- \$5,799	9.0	10.0	10.0
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	12.0
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	5.8	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 - June/Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27749	Food Service Cook		\$4,039 -- \$4,453	2.0	2.0	4.0
27751	Food Service Supervisor		\$4,447 -- \$5,406	1.0	1.0	2.0
28006	Food Service Wkr		\$3,497 -- \$3,858	4.0	4.0	8.0
28036	Health Education Assistant		\$4,453 -- \$5,411	5.0	5.0	4.0
28034	Health Educator Rng A		\$5,874 -- \$7,139	5.0	4.0	4.0
28035	Health Educator Rng B		\$6,548 -- \$7,959	12.0	9.0	9.0
28035	Health Educator Rng B	LT	\$6,548 -- \$7,959	3.0	1.0	0.0
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	34.0	31.0	33.0
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	9.0	10.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	49.0	51.0	52.0
28065	Human Services Program Planner Rng B	LT	\$9,967 -- \$10,988	5.0	4.0	4.0
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	2.0	2.0	2.0
28435	Human Svcs Social Wkr	LT	\$5,900 -- \$7,172	1.0	1.0	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	2.0	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	37.0	37.0	37.0
28122	Medical Asst Lv 2	LT	\$4,343 -- \$5,279	2.0	2.0	2.0
28138	Medical Case Management Nurse		\$8,763 -- \$10,652	18.0	18.0	19.0
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	58.0	61.0	74.0
28151	Mental Health Program Coord		\$9,683 -- \$10,675	59.0	62.0	64.0
28151	Mental Health Program Coord	LT	\$9,683 -- \$10,675	1.0	0.0	0.0
28152	Mental Health Wkr		\$4,357 -- \$5,295	58.3	58.3	79.3
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	6.0	6.0	6.0
29712	Nurse Manager 1		\$12,294 -- \$13,555	0.0	5.0	6.0
29714	Nurse Manager 2		\$13,527 -- \$14,914	0.0	4.0	5.0

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Summary of Positions - June/Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
28198	Nurse Practitioner		\$10,631 -- \$12,925	4.8	4.8	5.8
28198	Nurse Practitioner	LT	\$10,631 -- \$12,925	0.0	0.0	1.0
29716	Nursing Division Manager		\$15,163 -- \$16,718	0.0	1.0	1.0
29246	Nutrition Asst Hmong LC Lv 2		\$3,938 -- \$4,341	1.0	1.0	1.0
28175	Nutrition Asst Lv 1		\$3,738 -- \$4,120	1.0	1.0	1.0
28176	Nutrition Asst Lv 2		\$3,938 -- \$4,341	18.0	19.0	19.0
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	3.0	3.0
29492	Nutrition Program Coordinator		\$7,592 -- \$9,226	4.0	4.0	4.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	51.5	49.5	48.5
28215	Office Specialist Lv 2	LT	\$4,075 -- \$4,954	1.0	1.0	0.0
28499	Pediatric Occup Physical Therapist Lv 2		\$8,853 -- \$10,247	12.9	12.9	12.9
28248	Pharmacist		\$13,325 -- \$13,991	9.9	10.1	12.1
29288	Pharmacy Manager		\$14,207 -- \$15,664	1.0	1.0	1.0
28314	Pharmacy Technician		\$4,374 -- \$5,319	8.6	8.6	10.0
28267	Physician 3	EX	\$19,309 -- \$21,289	2.0	2.0	2.0
28267	Physician 3	LT	\$19,309 -- \$21,289	0.0	0.0	1.0
28288	Psychiatric Nurse		\$9,321 -- \$10,276	20.0	20.0	28.0
28249	Public Health Aide		\$3,560 -- \$3,924	2.0	1.0	0.0
28249	Public Health Aide	LT	\$3,560 -- \$3,924	1.0	1.0	0.0
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	3.8	1.0	1.0
28260	Public Health Nurse Lv 2		\$9,429 -- \$11,463	44.3	48.1	48.1
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	2.0	2.0	1.0
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	11.0	12.0	13.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	12.0	14.0	15.0
27541	Sr Account Clerk	LT	\$4,221 -- \$5,130	0.0	0.0	1.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7200000BU - Health Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	2.0	3.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	4.0	4.0	4.0
29645	Sr Behavioral Health Peer Specialist		\$4,227 -- \$4,660	7.0	7.0	8.0
28054	Sr Health Program Coord Rng A		\$8,874 -- \$10,786	12.0	10.0	10.0
28055	Sr Health Program Coord Rng B		\$10,765 -- \$11,869	1.0	1.0	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	138.8	139.8	141.0
28153	Sr Mental Health Wkr Licensed		\$6,398 -- \$7,778	16.0	16.0	23.0
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	101.0	102.0	121.0
28212	Sr Office Specialist		\$4,359 -- \$5,298	2.0	2.0	3.0
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
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	4.0	4.0
28364	Stock Clerk		\$3,635 -- \$4,418	2.0	2.0	2.0
28468	Storekeeper 1		\$4,246 -- \$5,161	2.0	2.0	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	3.0
27859	Supv Dietitian		\$7,094 -- \$8,623	1.0	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	6.0	6.0
28335	Supv Registered Nurse		\$9,222 -- \$11,209	2.0	3.0	3.0
28335	Supv Registered Nurse	LT	\$9,222 -- \$11,209	2.0	2.0	1.0
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	11.0	18.0
POSITION TYPE SUBTOTAL				1,260.0	1,265.2	1,397.8
28140	Medical Director	PPRAEX	22,058 -- 26,813	0.5	0.5	0.5
28499	Pediatric Occup Physical Therapist Lv 2	RA	8,853 -- 10,247	2.0	2.0	2.0
29148	Treatment Center Program Coordinator	RA	9,534 -- 11,588	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				3.5	3.5	3.5
7200000BU - Health Services SUBTOTAL				1,263.5	1,268.7	1,401.3

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

Summary of Positions - June/Recommended

Position Summary by Department

5820000BU - Homeless Services and Housing

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27548	Accountant		\$6,389 -- \$7,767	1.0	1.0	1.0
27560	Accounting Mgr		\$10,491 -- \$11,564	1.0	1.0	1.0
27610	Accounting Technician		\$5,079 -- \$6,174	1.0	1.0	1.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	2.0	2.0	2.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	4.0	4.0	4.0
27605	Admin Svcs Officer 3		\$10,283 -- \$11,338	1.0	1.0	1.0
29671	Asst Director Homeless Svcs & Housing		\$14,379 -- \$15,853	1.0	1.0	1.0
29670	Dir of Homeless Svcs & Housing	EX	\$17,995 -- \$19,840	1.0	1.0	1.0
28063	Human Services Program Mgr		\$9,955 -- \$12,098	2.0	2.0	2.0
28065	Human Services Program Planner Rng B		\$9,967 -- \$10,988	10.0	10.0	10.0
27545	Sr Accountant		\$7,663 -- \$9,314	3.0	3.0	3.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				29.0	29.0	29.0
5820000BU - Homeless Services and Housing SUBTOTAL				29.0	29.0	29.0

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

Summary of Positions - June/Recommended

Position Summary by Department

8100000BU - Human Assistance-Administration

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27548	Accountant		\$6,389 -- \$7,767	5.0	5.0	5.0
27539	Account Clerk Lv 2		\$3,986 -- \$4,846	29.0	24.0	18.0
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	30.0	30.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	24.0	24.0	22.0
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	6.0	6.0
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	25.0	25.0
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	18.0
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	43.0	44.0	43.0
28404	Human Svcs Asst		\$3,567 -- \$4,336	10.0	7.0	7.0
28408	Human Svcs Asst Chinese LC		\$3,567 -- \$4,336	3.0	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	5.0	5.0
28412	Human Svcs Asst Russian LC		\$3,567 -- \$4,336	9.0	8.0	8.0
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	52.0
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	19.0	19.0

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

Summary of Positions - June/Recommended

Position Summary by Department

8100000BU - Human Assistance-Administration

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
28444	Human Svcs Social Wkr African Amer CL		\$5,900 -- \$7,172	2.0	2.0	2.0
29176	Human Svcs Social Wkr Hmong LC		\$5,900 -- \$7,172	1.0	1.0	1.0
28433	Human Svcs Social Wkr Rng B		\$6,346 -- \$7,712	6.0	6.0	6.0
28462	Human Svcs Social Wkr Russian LC		\$5,900 -- \$7,172	3.0	3.0	3.0
28459	Human Svcs Social Wkr Span LG Latin CL		\$5,900 -- \$7,172	2.0	2.0	2.0
29617	Human Svcs Spec AfricAmer CL Lv 1		\$4,524 -- \$5,497	3.0	0.0	0.0
28838	Human Svcs Spec AfricAmer CL Lv 2		\$5,109 -- \$6,210	23.0	25.0	25.0
29521	Human Svcs Spec ArabicLGMidEastCL Lv 2		\$5,109 -- \$6,210	4.0	4.0	4.0
28839	Human Svcs Spec Armenian LC Lv 2		\$5,109 -- \$6,210	1.0	1.0	1.0
29621	Human Svcs Spec Chinese LC Lv 1		\$4,524 -- \$5,497	1.0	0.0	0.0
28840	Human Svcs Spec Chinese LC Lv 2		\$5,109 -- \$6,210	5.0	6.0	6.0
29622	Human Svcs Spec Farsi LG Persian CL Lv 1		\$4,524 -- \$5,497	5.0	3.0	3.0
29179	Human Svcs Spec Farsi LG Persian CL Lv 2		\$5,109 -- \$6,210	7.0	10.0	9.0
29623	Human Svcs Spec Hmong LC Lv 1		\$4,524 -- \$5,497	2.0	0.0	0.0
29180	Human Svcs Spec Hmong LC Lv 2		\$5,109 -- \$6,210	13.0	14.0	14.0
28933	Human Svcs Spec Korean LC Lv 2		\$5,109 -- \$6,210	1.0	1.0	1.0
28843	Human Svcs Spec Lao LC Lv 2		\$5,109 -- \$6,210	9.0	7.0	7.0
29616	Human Svcs Spec Lv 1		\$4,524 -- \$5,497	195.0	93.0	93.0
29616	Human Svcs Spec Lv 1	LT	\$4,524 -- \$5,497	0.0	50.0	50.0
28837	Human Svcs Spec Lv 2		\$5,109 -- \$6,210	616.2	663.8	663.8
29627	Human Svcs Spec Mien LC Lv 1		\$4,524 -- \$5,497	0.0	1.0	1.0
29181	Human Svcs Spec Mien LC Lv 2		\$5,109 -- \$6,210	8.0	6.0	6.0
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	4.0	2.0	2.0
28845	Human Svcs Spec Russian LC Lv 2		\$5,109 -- \$6,210	47.0	48.8	42.8
29631	Human Svcs Spec SpanLGLatinCL Lv 1		\$4,524 -- \$5,497	15.0	8.0	5.0
28846	Human Svcs Spec SpanLGLatinCL Lv 2		\$5,109 -- \$6,210	108.0	117.0	114.0
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	10.0	9.0	9.0
28431	Human Svcs Supv		\$6,798 -- \$8,262	182.0	176.0	176.0
28067	Investigative Assistant		\$5,236 -- \$6,363	28.0	27.0	26.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	209.0	208.0	199.0
28379	Secretary Conf		\$4,472 -- \$5,436	4.0	2.0	2.0
27545	Sr Accountant		\$7,663 -- \$9,314	8.0	8.0	8.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	16.0	18.0	18.0

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

Summary of Positions - June/Recommended

Position Summary by Department

8100000BU - Human Assistance-Administration

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	2.0	2.0	2.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	45.8	38.8	38.8
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	9.0
28468	Storekeeper 1		\$4,246 -- \$5,161	2.0	3.0	3.0
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	11.0	11.0
28540	Workforce Career Assessment Supv		\$7,101 -- \$8,630	7.0	6.0	6.0
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	0.0	0.0
POSITION TYPE SUBTOTAL				2,056.0	2,004.4	1,966.4
29616	Human Svcs Spec Lv 1	RA	4,524 -- 5,497	0.0	40.0	40.0
28837	Human Svcs Spec Lv 2	RA	5,109 -- 6,210	40.0	0.0	0.0
POSITION TYPE SUBTOTAL				40.0	40.0	40.0
8100000BU - Human Assistance-Administration SUBTOTAL				2,096.0	2,044.4	2,006.4

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

Summary of Positions - June/Recommended

Position Summary by Department

5750000BU - Justice Planning, Analytics and Coordination

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
29474	CEO Management Analyst 2		\$11,830 -- \$13,043	2.0	2.0	0.0
POSITION TYPE SUBTOTAL				2.0	2.0	0.0
5750000BU - Justice Planning, Analytics and Coordination SUBTOTAL				2.0	2.0	0.0

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

Summary of Positions - June/Recommended

Position Summary by Department

5740000BU - Office of Compliance

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	1.0	1.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				2.0	2.0	2.0
5740000BU - Office of Compliance SUBTOTAL				2.0	2.0	2.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7990000BU - Parking Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	1.0	1.0
28274	Parking Lot Attendant		\$3,635 -- \$4,418	3.0	3.0	3.0
28278	Parking Lot Supv		\$4,002 -- \$4,865	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				5.0	5.0	5.0
7990000BU - Parking Enterprise SUBTOTAL				5.0	5.0	5.0

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

Summary of Positions - June/Recommended

Position Summary by Department

6050000BU - Personnel Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27548	Accountant		\$6,389 -- \$7,767	1.0	0.0	0.0
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	3.0	3.0
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	3.0	3.0
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	1.0	1.0	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	1.0
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	2.0	0.0	0.0
28105	Liability Property Insurance Analyst Lv2		\$7,834 -- \$9,521	2.0	4.0	3.0
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	4.0	4.0	3.0
28214	Office Specialist Lv 1 Conf		\$3,903 -- \$4,745	0.0	2.0	2.0
28216	Office Specialist Lv 2 Conf		\$4,385 -- \$5,330	7.0	5.0	4.0
28218	Personnel Analyst		\$8,573 -- \$10,421	28.0	29.0	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	35.0	34.0
29149	Principal Human Resources Analyst		\$11,439 -- \$12,612	5.0	3.0	3.0
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	3.0
29086	Safety Technician		\$6,059 -- \$7,365	1.0	1.0	1.0
27542	Sr Account Clerk Conf		\$4,703 -- \$5,716	1.0	1.0	1.0

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

Summary of Positions - June/Recommended

Position Summary by Department

6050000BU - Personnel Services

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
28202	Sr Office Asst Conf		\$4,333 -- \$5,267	4.0	4.0	4.0
28211	Sr Office Specialist Conf		\$4,799 -- \$5,834	3.0	3.0	3.0
28224	Sr Personnel Analyst		\$9,434 -- \$11,468	33.0	34.0	32.0
28943	Sr Personnel Specialist		\$6,483 -- \$7,881	4.0	4.0	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				221.0	221.0	212.0
28553	Workers Compensation Examiner	RA	7,834 -- 9,521	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				1.0	1.0	1.0
6050000BU - Personnel Services SUBTOTAL				222.0	222.0	213.0

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

Summary of Positions - June/Recommended

Position Summary by Department

6700000BU - Probation

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	216.0
27749	Food Service Cook		\$4,039 -- \$4,453	3.0	3.0	3.0
27998	Food Service Program Mgr		\$7,980 -- \$8,797	1.0	1.0	1.0
27751	Food Service Supervisor		\$4,447 -- \$5,406	1.0	1.0	1.0
28006	Food Service Wkr		\$3,497 -- \$3,858	13.0	13.0	13.0
28471	Human Svcs Soc Wkr Mstr Dgr		\$6,838 -- \$8,314	1.0	1.0	1.0
28120	Laundry Wkr		\$4,025 -- \$4,437	3.0	3.0	3.0
28206	Office Assistant Lv 2		\$3,567 -- \$4,338	21.0	21.0	21.0
28242	Probation Division Chief		\$14,599 -- \$16,093	7.0	7.0	7.0
27545	Sr Accountant		\$7,663 -- \$9,314	2.0	2.0	2.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
27879	Sr Deputy Probation Officer		\$8,309 -- \$10,099	118.0	118.0	118.0
27750	Sr Food Service Cook		\$4,028 -- \$4,898	2.0	2.0	2.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	28.0	28.0	28.0
28211	Sr Office Specialist Conf		\$4,799 -- \$5,834	1.0	1.0	1.0
28364	Stock Clerk		\$3,635 -- \$4,418	1.0	1.0	1.0
28468	Storekeeper 1		\$4,246 -- \$5,161	1.0	1.0	1.0
28291	Supv Probation Officer		\$9,546 -- \$11,601	61.0	61.0	61.0
POSITION TYPE SUBTOTAL				708.0	708.0	698.0
28223	Asst Probation Officer	RA	7,642 -- 8,427	15.0	15.0	15.0
POSITION TYPE SUBTOTAL				15.0	15.0	15.0
6700000BU - Probation SUBTOTAL				723.0	723.0	713.0

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

Summary of Positions - June/Recommended

Position Summary by Department

6910000BU - Public Defender

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	1.0	1.0	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	6.0	2.0	2.0
27614	Attorney Lv 1 Criminal	LT	\$10,945 -- \$10,945	7.0	6.0	2.0
27616	Attorney Lv 2 Criminal		\$12,591 -- \$12,591	10.0	13.0	13.0
27616	Attorney Lv 2 Criminal	LT	\$12,591 -- \$12,591	0.0	1.0	0.0
27618	Attorney Lv 3 Criminal		\$11,397 -- \$13,854	8.0	10.0	10.0
27620	Attorney Lv 4 Criminal		\$12,566 -- \$16,038	39.0	38.0	38.0
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	1.0	1.0	0.0
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	2.0	2.0
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	12.0	12.0
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	4.0
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	0.0
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	0.0
27652	Principal Criminal Attorney		\$16,854 -- \$19,509	20.0	20.0	19.0
27652	Principal Criminal Attorney	LT	\$16,854 -- \$19,509	1.0	1.0	0.0
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 - June/Recommended

Position Summary by Department

6910000BU - Public Defender

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
28107	Supv Legal Secretary Conf		\$5,881 -- \$7,148	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				222.0	222.0	209.0
27614	Attorney Lv 1 Criminal	RA	10,945 -- 10,945	1.0	0.0	0.0
27616	Attorney Lv 2 Criminal	RA	12,591 -- 12,591	1.0	1.0	0.0
27620	Attorney Lv 4 Criminal	RA	12,566 -- 16,038	4.0	5.0	2.0
POSITION TYPE SUBTOTAL				6.0	6.0	2.0
6910000BU - Public Defender SUBTOTAL				228.0	228.0	211.0

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

Summary of Positions - June/Recommended

Position Summary by Department

6400000BU - Regional Parks

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	0.0	0.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	2.0	2.0
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
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	0.0
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	0.0	0.0
28273	Park Interpretive Supv		\$5,625 -- \$6,838	0.0	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	14.0
28287	Park Maintenance Wkr 2	LT	\$4,305 -- \$5,232	1.0	1.0	0.0
28296	Park Ranger		\$6,457 -- \$8,244	34.0	34.0	31.0
28298	Park Ranger Assistant		\$2,918 -- \$3,546	4.0	4.0	3.0
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				119.0	119.0	112.0
6400000BU - Regional Parks SUBTOTAL				119.0	119.0	112.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7020000BU - Regional Radio Communications System

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	1.0	1.0	1.0
29493	Radio Communications Systems Technician		\$7,630 -- \$9,274	5.0	5.0	5.0
27541	Sr Account Clerk		\$4,221 -- \$5,130	1.0	1.0	1.0
28973	Telecommunications Systems Manager		\$12,232 -- \$13,487	1.0	1.0	1.0
28508	Telecommunications Systems Supv		\$7,999 -- \$9,721	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				9.0	9.0	9.0
7020000BU - Regional Radio Communications System SUBTOTAL				9.0	9.0	9.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7400000BU - Sheriff

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	5.0	3.0
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	3.0	4.0	5.0
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	13.0	13.0	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	0.0	0.0
27889	Deputy Sheriff Rng A		\$7,707 -- \$9,365	492.0	528.0	525.0
27889	Deputy Sheriff Rng A	LT	\$7,707 -- \$9,365	1.0	1.0	1.0
29591	Deputy Sheriff Rng B		\$9,833 -- \$10,325	673.0	647.0	613.0
29591	Deputy Sheriff Rng B	LT	\$9,833 -- \$10,325	8.0	9.0	9.0
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	2.0	4.0	4.0
28073	Forensic Identification Specialist Lv 2		\$6,970 -- \$8,472	10.0	8.0	8.0
28969	Human Resources Manager 2		\$12,565 -- \$13,852	1.0	1.0	1.0
28433	Human Svcs Social Wkr Rng B		\$6,346 -- \$7,712	3.0	3.0	3.0
28471	Human Svcs Soc Wkr Mstr Dgr		\$6,838 -- \$8,314	1.0	1.0	1.0
27893	Information Technology Division Chief		\$13,471 -- \$14,851	0.0	1.0	1.0
27514	Information Technology Mgr		\$12,232 -- \$13,487	2.0	1.0	1.0
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	5.0	5.0
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	3.0	1.0	1.0
29606	Info Tech Infrastructure Analyst Lv 2		\$7,710 -- \$9,841	9.0	11.0	10.0

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

Summary of Positions - June/Recommended

Position Summary by Department

7400000BU - Sheriff

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	2.0	1.0	1.0
28944	Personnel Specialist Lv 2		\$5,893 -- \$7,164	4.0	5.0	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		\$28,280 -- \$28,280	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	2.0	0.0	0.0
28366	Sheriff Communication Dispatcher Lv 2		\$6,908 -- \$8,397	31.0	33.0	33.0
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
28387	Sheriff Lieutenant		\$14,329 -- \$15,046	57.0	58.0	58.0
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	285.0	286.0	286.0
28396	Sheriff Records Officer 1	LT	\$6,060 -- \$7,367	2.0	2.0	2.0
28397	Sheriff Records Officer 2		\$6,970 -- \$8,472	44.0	44.0	47.0
28398	Sheriff Records Officer 3		\$8,081 -- \$9,822	16.0	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	5.0	2.0	1.0
28394	Sheriff Records Specialist Lv 2		\$4,115 -- \$5,001	29.0	32.0	28.0
28895	Sheriffs Community Services Officer 1		\$4,575 -- \$5,559	15.0	15.0	13.0
28896	Sheriffs Community Services Officer 2		\$5,250 -- \$6,381	16.0	16.0	13.0
28426	Sheriff Security Officer		\$6,168 -- \$7,496	101.0	112.0	109.0
28426	Sheriff Security Officer	LT	\$6,168 -- \$7,496	10.0	10.0	10.0
28400	Sheriff Sergeant		\$9,379 -- \$11,970	176.0	178.0	172.0
28400	Sheriff Sergeant	LT	\$9,379 -- \$11,970	2.0	2.0	2.0
27545	Sr Accountant		\$7,663 -- \$9,314	4.0	4.0	4.0
27564	Sr Accounting Mgr		\$11,540 -- \$12,723	1.0	1.0	1.0
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

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

Summary of Positions - June/Recommended

Position Summary by Department

7400000BU - Sheriff

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	0.0	0.0
28203	Sr Office Assistant		\$3,908 -- \$4,750	5.0	4.0	4.0
28202	Sr Office Asst Conf		\$4,333 -- \$5,267	2.0	2.0	1.0
28224	Sr Personnel Analyst		\$9,434 -- \$11,468	1.0	1.0	1.0
28943	Sr Personnel Specialist		\$6,483 -- \$7,881	0.0	0.0	1.0
28391	Sr Sheriff Records Specialist		\$4,272 -- \$5,192	4.0	4.0	3.0
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	6.0	7.0	7.0
28530	Telecommunications Systems Tech Lv 1		\$6,612 -- \$8,035	2.0	2.0	2.0
28531	Telecommunications Systems Tech Lv 2		\$7,268 -- \$8,834	2.0	2.0	2.0
28538	Undersheriff	EX	\$23,699 -- \$23,699	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				2,228.0	2,251.0	2,194.0
27899	Deputy Sheriff Recruit	RA	6,863 -- 6,863	80.0	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	0.0	0.0
28366	Sheriff Communication Dispatcher Lv 2	RA	6,908 -- 8,397	1.0	2.0	2.0
28396	Sheriff Records Officer 1	RA	6,060 -- 7,367	6.0	6.0	6.0
POSITION TYPE SUBTOTAL				90.0	90.0	90.0
27889	Deputy Sheriff Rng A	UNF	7,707 -- 9,365	0.0	1.0	1.0
29591	Deputy Sheriff Rng B	UNF	9,833 -- 10,325	8.0	7.0	7.0
28400	Sheriff Sergeant	UNF	9,379 -- 11,970	4.0	4.0	4.0
POSITION TYPE SUBTOTAL				12.0	12.0	12.0
7400000BU - Sheriff SUBTOTAL				2,330.0	2,353.0	2,296.0

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

Summary of Positions - June/Recommended

Position Summary by Department

2200000BU - Solid Waste Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	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	4.0	4.0	5.0
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	4.0	4.0	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	100.0	100.0	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	0.0	0.0
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	3.0	3.0	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	8.0	8.0	8.0
29449	Scale Attendant 2		\$4,153 -- \$5,048	3.0	3.0	4.0
27545	Sr Accountant		\$7,663 -- \$9,314	2.0	2.0	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
27709	Sr Civil Engineer		\$12,177 -- \$13,424	3.0	3.0	3.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	4.0	1.0	1.0
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 - June/Recommended

Position Summary by Department

2200000BU - Solid Waste Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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
29702	Sr Waste Management Systems Technician		\$6,304 -- \$7,663	0.0	3.0	3.0
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	9.0	9.0	9.0
28496	Transfer Equipment Operator 2		\$5,538 -- \$6,730	20.0	20.0	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	4.0	4.0	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	3.0
29654	Waste Management Program Mgr 2		\$12,358 -- \$13,624	2.0	2.0	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	1.0
29703	Waste Management Systems Technician		\$5,728 -- \$6,965	0.0	2.0	3.0
POSITION TYPE SUBTOTAL				338.0	338.0	340.0
27712	Collection Equipment Operator 1	RA	5,220 -- 6,041	2.0	2.0	2.0
27714	Collection Equipment Operator 2	RA	5,385 -- 6,548	2.0	2.0	2.0
28093	Landfill Equipment Operator 1	RA	5,220 -- 6,041	1.0	1.0	1.0
28094	Landfill Equipment Operator 2	RA	5,895 -- 7,165	1.0	1.0	1.0
28470	Sanitation Wkr	RA	5,034 -- 5,551	1.0	1.0	1.0
28496	Transfer Equipment Operator 2	RA	5,538 -- 6,730	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				8.0	8.0	8.0
2200000BU - Solid Waste Enterprise SUBTOTAL				346.0	346.0	348.0

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

Summary of Positions - June/Recommended

Position Summary by Department

0290007BU - South Sacramento Conservation Agency Admin

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
29564	Principal Planner		\$12,119 -- \$13,362	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				1.0	1.0	1.0
0290007BU - South Sacramento Conservation Agency Admin SUBTOTAL				1.0	1.0	1.0

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

Summary of Positions - June/Recommended

Position Summary by Department

4410000BU - Voter Registration And Elections

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
27613	Accounting Technician Conf		\$5,222 -- \$6,348	1.0	0.0	0.0
27603	Admin Svcs Officer 1		\$6,328 -- \$7,691	1.0	1.8	1.8
27604	Admin Svcs Officer 2		\$7,588 -- \$9,222	2.0	2.0	2.0
28355	Asst Registrar of Voters		\$12,827 -- \$14,143	1.0	1.0	1.0
27900	Election Asst		\$3,915 -- \$4,757	15.0	15.0	15.0
27933	Election Mgr		\$8,526 -- \$10,363	4.0	4.0	4.0
27951	Election Supv		\$5,438 -- \$6,609	7.0	7.0	7.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	1.0
28356	Registrar of Voters	EX	\$15,914 -- \$17,544	1.0	1.0	1.0
27905	Sr Election Assistant		\$4,458 -- \$5,417	4.0	4.0	4.0
POSITION TYPE SUBTOTAL				37.0	36.8	36.8
4410000BU - Voter Registration And Elections SUBTOTAL				37.0	36.8	36.8

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

Summary of Positions - June/Recommended

Position Summary by Department

3050000BU - Water Agency Enterprise

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	2.0	2.0
27706	Assoc Civil Engineer		\$9,928 -- \$12,069	13.0	13.0	12.0
27710	Asst Engineer - Civil Lv 1		\$6,602 -- \$7,278	2.0	3.0	3.0
27711	Asst Engineer - Civil Lv 2		\$7,941 -- \$10,136	11.0	10.0	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	0.0	0.0
27960	Engineering Technician Lv 1		\$4,848 -- \$5,892	1.0	1.0	1.0
27961	Engineering Technician Lv 2		\$5,575 -- \$6,776	1.0	1.0	2.0
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
28956	Environmental Specialist Lv 2		\$6,802 -- \$8,265	0.0	0.0	1.0
28172	Maintenance Wkr		\$3,891 -- \$4,728	4.0	4.0	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	6.0
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	2.0	2.0	3.0
29679	Water System Manager		\$11,324 -- \$12,485	4.0	4.0	4.0
29374	Water System Operator		\$6,381 -- \$7,753	22.0	22.0	25.0
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				143.0	143.0	148.0
3050000BU - Water Agency Enterprise SUBTOTAL				143.0	143.0	148.0

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

Summary of Positions - June/Recommended

Position Summary by Department

3220001BU - Water Resources

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
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	3.0	4.0
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	7.0	7.0	5.0
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	9.0	9.0	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	0.0
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	0.0
27953	Executive Secretary		\$5,742 -- \$6,979	1.0	1.0	0.0
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	2.0	1.0	1.0
27545	Sr Accountant		\$7,663 -- \$9,314	3.0	3.0	3.0
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	2.0
27526	Sr Administrative Analyst Rng B		\$11,319 -- \$12,478	1.0	1.0	1.0
27709	Sr Civil Engineer		\$12,177 -- \$13,424	5.0	5.0	4.0
27958	Sr Engineering Technician		\$6,134 -- \$7,454	3.0	3.0	3.0
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 - June/Recommended

Position Summary by Department

3220001BU - Water Resources

Job Class Code	Job Class Name	Type	Monthly Salary Range	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
29418	Stormwater Utility Worker		\$4,940 -- \$6,003	22.0	22.0	22.0
27959	Supv Engineering Technician		\$8,096 -- \$9,841	1.0	1.0	1.0
POSITION TYPE SUBTOTAL				129.0	129.0	125.0
3220001BU - Water Resources SUBTOTAL				129.0	129.0	125.0

Type Summary	Adopted FTEs 2025-26	Estimated FTEs 2025-26	Recommended FTEs 2026-27
Permanent	12,913.4	12,918.0	12,862.1
Recruitment Allowance	272.5	272.5	268.5
Unfunded	12.0	12.0	12.0
GRAND TOTAL	13,197.9	13,202.5	13,142.6

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

**SPECIAL DISTRICTS
PERMANENT POSITION SUMMARY**

Fund	Fund Name	Adopted FTEs	Estimated FTEs	Recommended FTEs
		2025-26	2025-26	2026-27
337	Carmichael Recreation and Park	25.0	24.0	24.0
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		77.0	76.0	76.0

Note: Total Includes Advisor Board members

**SPECIAL DISTRICTS
STAFFING SCHEDULE**

9337000BU - Carmichael Recreation and Park District

Job Class Name	Annual Salary Range	Adopted FTEs	Estimated FTEs 2025-	Recommended
		2025-2026	26	FTEs 2026-27
District Administrator	\$11,792 - \$14,333	1.0	1.0	1.0
Administrative Services Manager	\$8,058 - \$9,795	0.0	1.0	1.0
Finance Section Manager	\$7,252 - \$8,815	0.0	0.0	0.0
Administrative Analyst	\$6,581 - \$7,998	0.0	1.0	1.0
Finance Technician	\$4,527 - \$5,503	1.0	1.0	1.0
Human Resources Section Manager	\$7,252 - \$8,815	1.0	0.0	0.0
Human Resources Technician	\$4,527 - \$5,503	1.0	0.0	0.0
Park Services Manager	\$8,058 - \$9,795	1.0	1.0	1.0
Leadworker	\$5,517 - \$6,706	1.0	1.0	1.0
Park Maintenance Worker I	\$4,157 - \$5,052	0.0	0.0	0.0
Park Maintenance Worker II	\$4,583 - \$5,571	6.0	6.0	6.0
Recreation Services Manager	\$8,058 - \$9,795	1.0	1.0	1.0
Recreation Supervisor	\$5,970 - \$7,256	2.0	2.0	2.0
Recreation Coordinator	\$4,427 - \$5,381	3.0	3.0	3.0
Customer Service Representative	\$4,106 - \$4,991	2.0	1.0	1.0
Advisory Board Members	\$50 -- \$100	5.0	5.0	5.0
9337000BU - Carmichael Recreation and Park District PERMANENT POSITIONS SUBTOTAL		25.0	24.0	24.0

**SPECIAL DISTRICTS
STAFFING SCHEDULE**

9336100BU - Mission Oaks Recreation and Park District

Job Class Name	Monthly Salary Range	Adopted FTEs	Estimated FTEs	Recommended
		2025-26	2025-26	FTEs 2026-27
Admin Services Manager	\$6,662 -- \$8,097	1.0	1.0	1.0
District Administrator	\$13,180 -- \$13,180	1.0	1.0	1.0
Facilities Technician	\$5,056 -- \$6,146	1.0	1.0	1.0
Finance Manager	\$6,662 -- \$8,097	1.0	1.0	1.0
Irrigation Technician	\$5,056 -- \$6,776	1.0	1.0	1.0
Administrative Analyst	\$4,328 -- \$5,158	2.0	2.0	2.0
Office Coordinator	\$3,585 -- \$4,358	1.0	1.0	1.0
Recreation Analyst	\$4,328 -- \$5,261	1.0	1.0	1.0
Park Maintenance Worker	\$4,508 -- \$5,480	4.0	4.0	4.0
Parks Superintendent	\$7,956 -- \$9,671	1.0	1.0	1.0
Parks Technician	\$5,056 -- \$6,146	1.0	1.0	1.0
Recreation Coordinators	\$4,508 -- \$5,480	3.0	3.0	3.0
Recreation Superintendent	\$7,956 -- \$10,662	1.0	1.0	1.0
Recreation Supervisors	\$5,825 -- \$7,080	2.0	2.0	2.0
Advisory Board Members	\$100 per mtg/stipend	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**

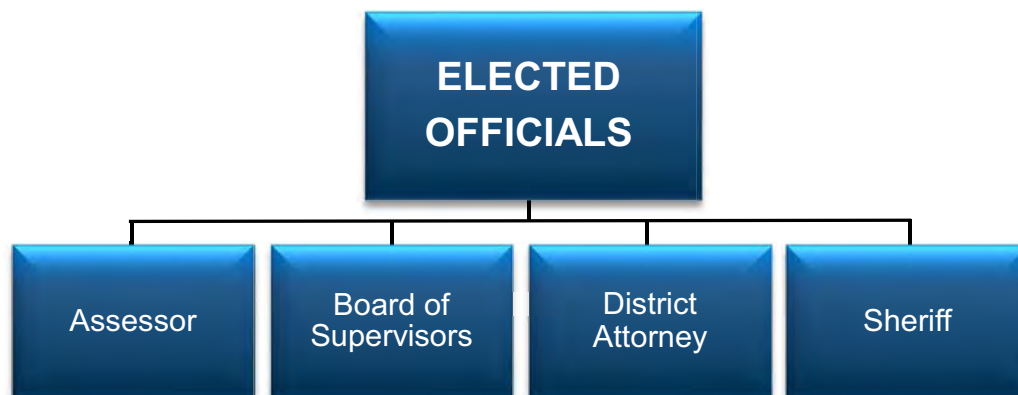
9338000BU - Sunrise Recreation and Park District

Job Class Name	Monthly Salary Range	Recommended		
		Adopted FTEs 2025-26	Estimated FTEs 2025-26	FTEs 2026-27
Administrative Analyst	\$5,653 - 6,871	1.0	1.0	1.0
Administrative Services & Finance Superin	\$9,288 - 11,289	1.0	1.0	1.0
Administrative Services Manager	\$7,765 - 9,438	1.0	1.0	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	1.0	1.0
Finance Manager	\$8,470 - 10,296	0.0	0.0	0.0
Human Resources/Payroll Specialist	\$6,388 - 7,765	0.0	0.0	0.0
Park Analyst	\$8,711 - 10,589	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	2.0	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
Senior Park Facilities Maint. Tech.	\$5,778 - 7,023	1.0	1.0	1.0
Senior Recreation Coordinator	\$5,243 - 6,373	3.0	3.0	3.0
Senior Recreation Service Manager	\$7,409 - 9,006	0.0	0.0	0.0
Vehicle Equipment Maintenance Spec.	\$6,052 - 7,356	1.0	1.0	1.0
Advisory Board Members	\$100 -- \$300	5.0	5.0	5.0
9338000BU - Sunrise Recreation and Park District PERMANENT POSITIONS SUBTOTAL		26.0	26.0	26.0

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

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

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

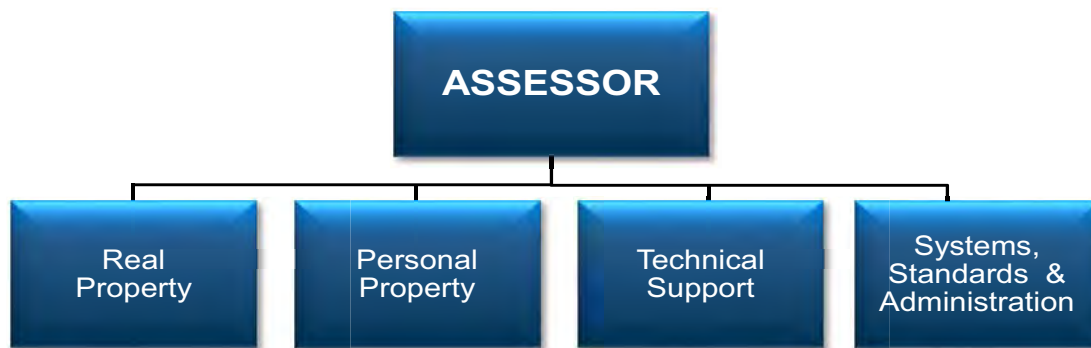
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	3610000	Assessor	\$27,816,357	\$24,306,587	\$12,915,264	150.0
001A	4050000	Board of Supervisors	\$6,139,057	\$6,139,057	\$6,139,057	25.0
001A	5800000	District Attorney	\$128,632,620	\$127,121,102	\$83,265,117	447.0

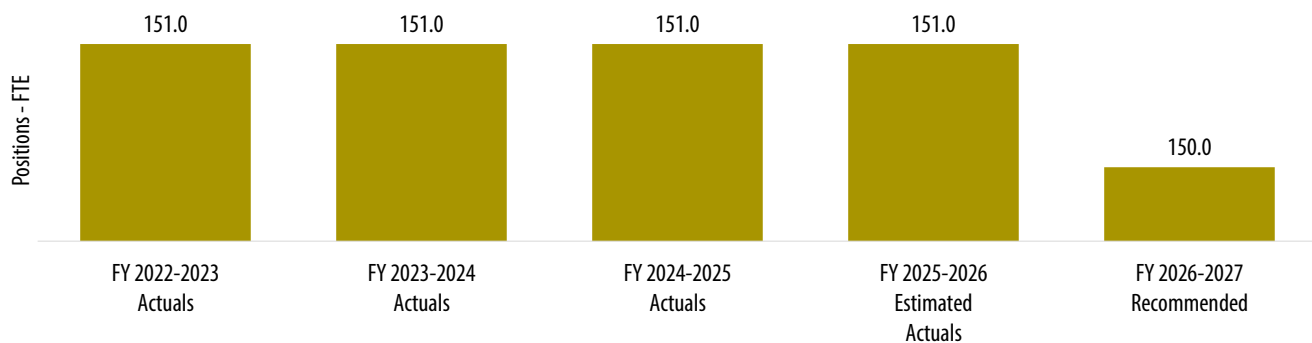
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	7400000	Sheriff	\$709,022,367	\$693,041,823	\$365,066,421	2,194.0
General Fund Total			\$871,610,401	\$850,608,569	\$467,385,859	2,816.0
001P	7409000	SSD DOJ Asset Forfeiture	\$228,826	\$228,826	\$0	0.0
001R	5800001	District Attorney-Restricted Revenues	\$7,399,531	\$7,399,531	\$0	0.0
001S	7408000	SSD Restricted Revenue	\$21,302,795	\$21,302,795	\$0	0.0
054A	7400001	Jail Industries	\$403,565	\$403,565	\$0	0.0
Non-General Fund Total			\$29,334,717	\$29,334,717	\$0	0.0
Grand Total			\$900,945,118	\$879,943,286	\$467,385,859	2,816.0

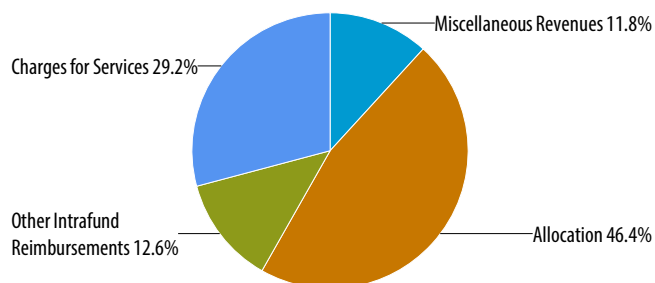
Assessor
Department Structure
Christina Wynn, Assessor



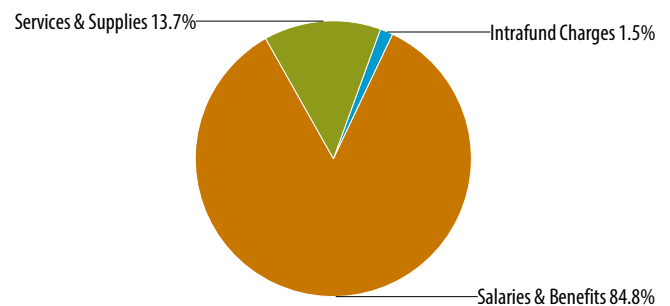
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Assessor** is responsible for the discovery, valuation, and assessment of all taxable real and personal property within Sacramento County in accordance with the California Constitution and applicable laws, ensuring equitable, accurate, and timely assessments that support the County's property tax system. The Assessor administers property tax relief programs, determines ownership changes and exclusions, and maintains official assessment data, including parcel maps and geographic information system (GIS) data. A modern Oracle based workflow management systems (New AIMS) supports operations and data integrity, fosters responsive public service, and ensures compliance with statutory requirements, including State Board of Equalization audits.

Goals

- Achieve our mission to provide equitable, timely, and accurate property tax assessments and information with professionalism, integrity, and efficiency.

Accomplishments

- **Record Assessment Roll:** Added \$13.9 billion in assessed value to the annual roll, reaching a record \$256.9 billion and encompassing 536,950 parcels.
- **Exemptions Processed:** Administered 214,244 property tax exemptions, resulting in over \$128 million in savings for homeowners, disabled veterans, and organizations such as religious institutions, welfare groups, non-profits, hospitals, schools, libraries, museums, historical aircraft entities, cemeteries, and colleges.
- **NACo 2025 Achievement Award:** First of Its Kind in California – ADU Characteristics Program.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Real and Personal Property	\$25,925,081	\$27,296,407	\$27,816,357	\$519,950	1.9%
Gross Expenditures/Appropriations	\$25,925,081	\$27,296,407	\$27,816,357	\$519,950	1.9%
Total Intrafund Reimbursements	\$(3,645,180)	\$(3,343,740)	\$(3,509,770)	\$(166,030)	5.0%
Total Expenditures/Appropriations	\$22,279,901	\$23,952,667	\$24,306,587	\$353,920	1.5%
Revenue	\$10,943,652	\$10,393,568	\$11,391,323	\$997,755	9.6%
Total Revenue	\$10,943,652	\$10,393,568	\$11,391,323	\$997,755	9.6%
Net Cost	\$11,336,249	\$13,559,099	\$12,915,264	\$(643,835)	(4.7)%
Positions	151.0	151.0	150.0	(1.0)	(0.7)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$22,526,706	\$23,076,858	\$23,584,850	\$507,992	2.2%
Services & Supplies	\$3,041,370	\$3,801,812	\$3,810,804	\$8,992	0.2%
Intrafund Charges	\$357,005	\$417,737	\$420,703	\$2,966	0.7%
Gross Expenditures/Appropriations	\$25,925,081	\$27,296,407	\$27,816,357	\$519,950	1.9%
Other Intrafund Reimbursements	\$(3,645,180)	\$(3,343,740)	\$(3,509,770)	\$(166,030)	5.0%
Total Intrafund Reimbursements	\$(3,645,180)	\$(3,343,740)	\$(3,509,770)	\$(166,030)	5.0%
Total Expenditures/Appropriations	\$22,279,901	\$23,952,667	\$24,306,587	\$353,920	1.5%
Charges for Services	\$7,594,540	\$7,113,568	\$8,111,323	\$997,755	14.0%
Miscellaneous Revenues	\$3,349,112	\$3,280,000	\$3,280,000	\$0	0.0%
Revenue	\$10,943,652	\$10,393,568	\$11,391,323	\$997,755	9.6%
Total Revenue	\$10,943,652	\$10,393,568	\$11,391,323	\$997,755	9.6%
Net Cost	\$11,336,249	\$13,559,099	\$12,915,264	\$(643,835)	(4.7)%
Positions	151.0	151.0	150.0	(1.0)	(0.7)%

Summary of Changes

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

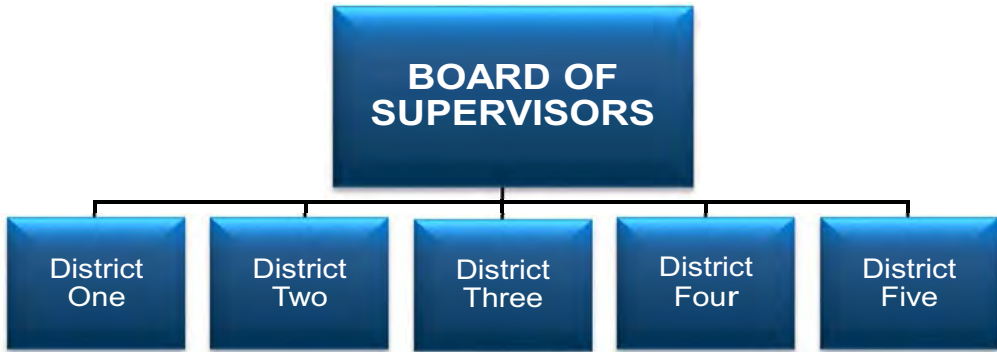
The change in total appropriations, including Intrafund reimbursements, is due to:

- An increase in negotiated salary and benefits costs, offset by a decrease in allocated cost process (ACP) costs, primarily due to a decrease in Pension Obligation Bond (POB) costs resulting from full payoff of the Series 2013 POBs in Fiscal Year 2025-26.
- A net increase in ACP costs, including liability insurance and Personnel Services (DPS) costs, which are partially offset by decreases in the Department of Technology and DPS Services Team ACP costs.
- An increase in Property Tax Administration (SB 2557) reimbursements due to higher estimates of prior year expenditures.
- A decrease resulting from base deletion of 1.0 FTE vacant Office Specialist position and reallocation of 1.0 FTE Chief Appraiser to 1.0 FTE Deputy Assessor position.
- A decrease in one-time extra help that was approved in the FY 2025-26 Recommended Budget.

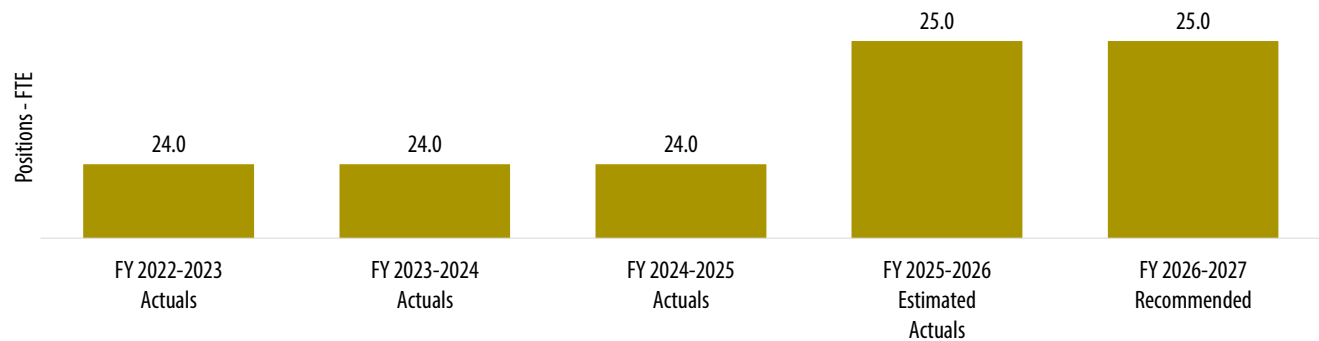
The change in total revenue is due to an increase in the SB 2557 revenues as a result of higher estimated prior year expenditures.

Position counts have decreased 1.0 FTE from the prior year Adopted Budget due to 1.0 FTE recommended net Base decrease.

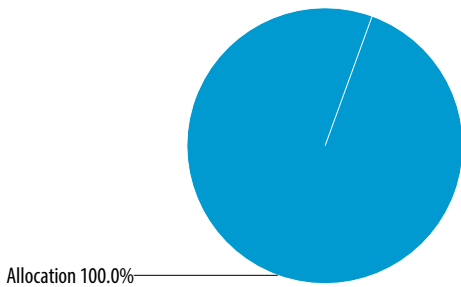
Board of Supervisors



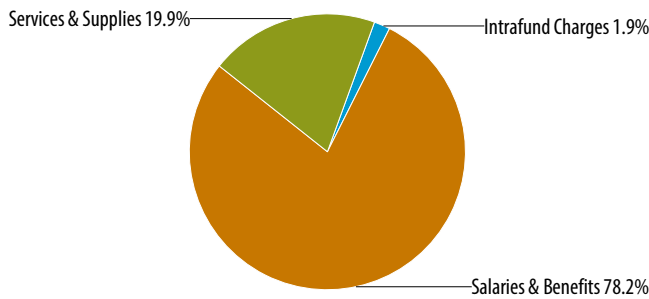
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Board of Supervisors	\$5,786,858	\$5,937,990	\$6,139,057	\$201,067	3.4%
Gross Expenditures/Appropriations	\$5,786,858	\$5,937,990	\$6,139,057	\$201,067	3.4%
Total Expenditures/Appropriations	\$5,786,858	\$5,937,990	\$6,139,057	\$201,067	3.4%
Net Cost	\$5,786,858	\$5,937,990	\$6,139,057	\$201,067	3.4%
Positions	24.0	25.0	25.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$4,453,485	\$4,612,835	\$4,802,788	\$189,953	4.1%
Services & Supplies	\$1,215,911	\$1,226,487	\$1,220,716	\$(5,771)	(0.5)%
Intrafund Charges	\$117,461	\$98,668	\$115,553	\$16,885	17.1%
Gross Expenditures/Appropriations	\$5,786,858	\$5,937,990	\$6,139,057	\$201,067	3.4%
Total Expenditures/Appropriations	\$5,786,858	\$5,937,990	\$6,139,057	\$201,067	3.4%
Net Cost	\$5,786,858	\$5,937,990	\$6,139,057	\$201,067	3.4%
Positions	24.0	25.0	25.0	0.0	0.0%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefit costs, and an increase in allocated cost for personnel support services.
- Recommended reductions detailed later in this section.

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Board of Supervisors	(79,609)	0	0	(79,609)	0.0

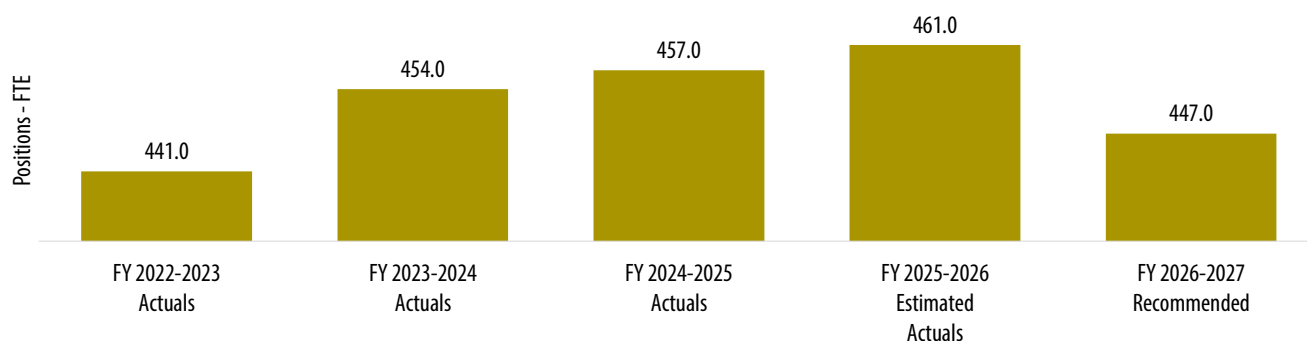
Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
BOS - Reduce Books/Periodical Supply, Education & Training Service					
	(26,707)	0	0	(26,707)	0.0
Reduction in supplies, education and training services. Books and Periodicals fund professional publications and legal reference materials necessary to stay current with regulatory and industry changes. Education and Training Services and Tuition Reimbursement invest in staff development, certifications, and continuing education to maintain competency, compliance, and service quality. Employee Recognition supports morale, retention, and a positive workplace culture aligned with organizational values. A reduction in these budget categories would hinder operational continuity, regulatory compliance, employee engagement, and the overall ability of the department to perform its essential public service functions effectively.					
BOS - Reduce Employee Transportation, Office Supplies, Postal Services					
	(52,902)	0	0	(52,902)	0.0
Reduction in employee transportation, office supplies, and postal services. Employee Transportation funds travel required to conduct official business, attend meetings, and support operational needs across locations. Office Supplies provides essential materials required for routine administrative and clerical functions. Postal and Printing Services support legally required notices, public communications, official correspondence, and production of agenda and meeting materials. A reduction in these amounts would hinder the overall ability to perform essential public service functions effectively.					

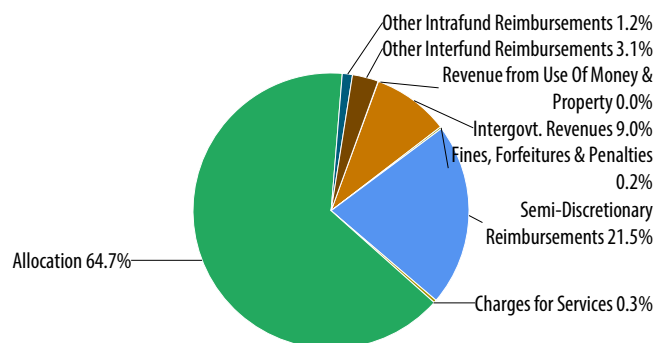
District Attorney
Department Structure
Thien Ho, District Attorney



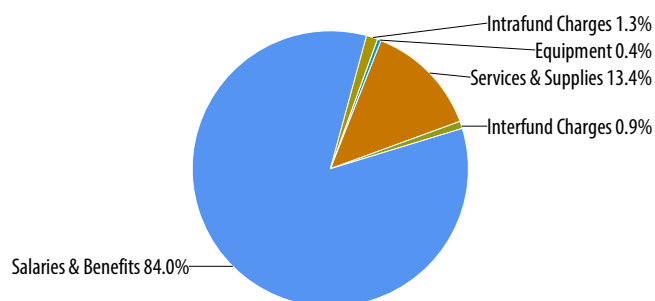
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

Goals

- Prepare for the move, anticipated to occur in early FY 2027-28, of the DA's downtown operations into Park Tower at 980 9th Street, coordinate with building management on associated construction, and budget for the one-time moving and furniture costs that will occur upon improvements completion.
- Continue to provide the same level of service to victims of crime with less resources as the state continues to shift work to the county level and budget reductions occur.

Accomplishments

- The Sacramento DA's Office, along with the Wilton Rancheria Tribe and the Sheriff's Office, entered a Memorandum of Understanding (MOU) to recognize and combat serious and violent crimes against Indigenous People. This MOU establishes a framework of cooperation and collaboration in matters relating to criminal justice, public safety and law enforcement within the jurisdictional boundaries of the Tribe and in the Sacramento region through the Missing and Murdered Indigenous People (MMIP) Task Force. This partnership will focus on investigating and solving cold cases involving: murder, missing persons, sexual assault, kidnapping, human trafficking, and other serious and violent felonies. The Sacramento DA's Office co-produced with Storyline Media Group a short film called "Invisible No More" highlighting the creation of the task force and the work already underway to address this crisis.
- The Sacramento DA's Office created and produced, in partnership with the Folsom Police Department, featuring cinematography by Storyline Media Group, a Public Service Announcement (PSA) titled "A Message to the Peddlers of Poison." This fast-paced PSA offered a behind-the-scenes look at enforcement efforts by the Folsom Police Department and many other law enforcement agencies during three coordinated operations, known as "Folsom Blues", which resulted in the seizure of approximately 70,000 counterfeit fentanyl pills, the filing of 14 fentanyl-related homicide cases, and significant seizures of methamphetamine and other narcotics. As part of the Sacramento DA's Office's ongoing commitment to public safety, this message makes clear that those who profit from poison will be held accountable.

- The Sacramento DA's Office has assigned a dedicated prosecutor to the Mail Theft Task Force. This partnership will allow the DA's Office to expedite search warrants for the United States Postal Service (USPS) and improve coordination in investigations. Another key advantage is that the DA's Office can pursue State charges without needing to meet the higher Federal threshold required by USPS, providing greater flexibility and more tools to hold offenders accountable. The Task Force will: coordinate investigations, focusing especially on cluster box and carrier arrow-key theft rings; provide rapid response to recover stolen arrow keys and mail; collaborate on successful prosecutions for mail theft and fraud; engage with community groups— Homeowners Association (HOAs), neighborhood watches, and businesses—on reporting, prevention and surveillance efforts; look at advanced security solutions—digital locks, cameras, and better lighting around cluster mailboxes—especially in high-risk areas like Natomas; and serve as a model for addressing postal crime statewide.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration and Support Services	\$17,166,264	\$14,499,690	\$14,536,043	\$36,353	0.3%
Civil Prosecution Programs	\$2,380,982	\$2,528,526	\$2,272,361	\$(256,165)	(10.1)%
Criminal Prosecution Programs	\$73,437,946	\$82,052,341	\$77,603,403	\$(4,448,938)	(5.4)%
Forensic Crime Lab	\$18,356,726	\$18,250,006	\$18,648,857	\$398,851	2.2%
Investigations Bureau	\$9,946,025	\$10,494,661	\$10,772,059	\$277,398	2.6%
Victim Witness Assistance Programs	\$4,537,443	\$4,867,788	\$4,799,897	\$(67,891)	(1.4)%
Gross Expenditures/Appropriations	\$125,825,386	\$132,693,012	\$128,632,620	\$(4,060,392)	(3.1)%
Total Intrafund Reimbursements	\$(1,219,146)	\$(1,520,536)	\$(1,511,518)	\$9,018	(0.6)%
Total Expenditures/Appropriations	\$124,606,240	\$131,172,476	\$127,121,102	\$(4,051,374)	(3.1)%
Revenue	\$14,112,445	\$13,530,971	\$12,313,833	\$(1,217,138)	(9.0)%
Total Interfund Reimbursements	\$28,081,322	\$30,486,878	\$31,542,152	\$1,055,274	3.5%
Total Revenue	\$42,193,767	\$44,017,849	\$43,855,985	\$(161,864)	(0.4)%
Net Cost	\$82,412,473	\$87,154,627	\$83,265,117	\$(3,889,510)	(4.5)%
Positions	457.0	461.0	447.0	(14.0)	(3.0)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$105,286,084	\$111,485,967	\$107,988,527	\$(3,497,440)	(3.1)%
Services & Supplies	\$16,606,098	\$17,733,454	\$17,260,026	\$(473,428)	(2.7)%
Other Charges	\$5,000	\$45,825	\$0	\$(45,825)	(100.0)%
Equipment	\$1,272,218	\$587,000	\$570,000	\$(17,000)	(2.9)%
Interfund Charges	\$1,098,995	\$1,094,143	\$1,094,032	\$(111)	(0.0)%
Intrafund Charges	\$1,556,990	\$1,746,623	\$1,720,035	\$(26,588)	(1.5)%
Gross Expenditures/Appropriations	\$125,825,386	\$132,693,012	\$128,632,620	\$(4,060,392)	(3.1)%
Other Intrafund Reimbursements	\$(1,164,040)	\$(1,520,536)	\$(1,511,518)	\$9,018	(0.6)%
Intrafund Reimbursements within Department	\$(55,106)	\$0	\$0	\$0	0.0%
Total Intrafund Reimbursements	\$(1,219,146)	\$(1,520,536)	\$(1,511,518)	\$9,018	(0.6)%
Total Expenditures/Appropriations	\$124,606,240	\$131,172,476	\$127,121,102	\$(4,051,374)	(3.1)%
Fines, Forfeitures & Penalties	\$296,702	\$255,739	\$262,539	\$6,800	2.7%
Revenue from Use Of Money & Property	\$35,468	\$0	\$41,930	\$41,930	100.0%
Intergovernmental Revenues	\$12,884,194	\$12,791,255	\$11,588,222	\$(1,203,033)	(9.4)%
Charges for Services	\$907,377	\$483,977	\$421,142	\$(62,835)	(13.0)%
Miscellaneous Revenues	\$(17,452)	\$0	\$0	\$0	0.0%
Other Financing Sources	\$6,156	\$0	\$0	\$0	0.0%
Revenue	\$14,112,445	\$13,530,971	\$12,313,833	\$(1,217,138)	(9.0)%
Other Interfund Reimbursements	\$3,158,475	\$4,536,858	\$3,949,523	\$(587,335)	(12.9)%
Semi-Discretionary Reimbursements	\$24,922,848	\$25,950,020	\$27,592,629	\$1,642,609	6.3%
Total Interfund Reimbursements	\$28,081,322	\$30,486,878	\$31,542,152	\$1,055,274	3.5%
Total Revenue	\$42,193,767	\$44,017,849	\$43,855,985	\$(161,864)	(0.4)%
Net Cost	\$82,412,473	\$87,154,627	\$83,265,117	\$(3,889,510)	(4.5)%
Positions	457.0	461.0	447.0	(14.0)	(3.0)%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have decreased 14.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE increase in recommended growth request.
- 15.0 FTE decrease in recommended reduction scenarios – 13.0 filled/2.0 vacant.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Support Services	0	0	0	0	1.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Support Services	(2,889)	0	0	(2,889)	0.0
Criminal Prosecution Programs	(3,401,485)	0	0	(3,401,485)	(12.0)
Forensic Crime Lab	(172,798)	0	0	(172,798)	(1.0)
Investigations Bureau	(506,979)	0	0	(506,979)	(2.0)

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$11,678,239	\$7,721,947	\$7,891,901	\$169,954	2.2%
Services & Supplies	\$4,817,271	\$6,063,065	\$5,931,036	\$(132,029)	(2.2)%
Other Charges	\$5,000	\$0	\$0	\$0	0.0%
Equipment	\$133,248	\$0	\$0	\$0	0.0%
Interfund Charges	\$4,908	\$0	\$0	\$0	0.0%
Intrafund Charges	\$527,597	\$714,678	\$713,106	\$(1,572)	(0.2)%
Gross Expenditures/Appropriations	\$17,166,264	\$14,499,690	\$14,536,043	\$36,353	0.3%
Other Intrafund Reimbursements	\$(730,656)	\$(728,605)	\$(717,853)	\$10,752	(1.5)%
Intrafund Reimbursements within Department	\$(55,106)	\$0	\$0	\$0	0.0%
Total Intrafund Reimbursements	\$(785,762)	\$(728,605)	\$(717,853)	\$10,752	(1.5)%
Total Expenditures/Appropriations	\$16,380,502	\$13,771,085	\$13,818,190	\$47,105	0.3%
Revenue from Use Of Money & Property	\$35,468	\$0	\$41,930	\$41,930	100.0%
Intergovernmental Revenues	\$1,866,143	\$25,000	\$100,000	\$75,000	300.0%
Charges for Services	\$14,296	\$56,250	\$0	\$(56,250)	(100.0)%
Miscellaneous Revenues	\$1,224	\$0	\$0	\$0	0.0%
Other Financing Sources	\$0	\$0	\$0	\$0	0.0%
Revenue	\$1,917,131	\$81,250	\$141,930	\$60,680	74.7%
Other Interfund Reimbursements	\$136,765	\$160,000	\$120,000	\$(40,000)	(25.0)%
Semi-Discretionary Reimbursements	\$6,730,361	\$5,269,336	\$6,115,671	\$846,335	16.1%
Total Interfund Reimbursements	\$6,867,126	\$5,429,336	\$6,235,671	\$806,335	14.9%
Total Revenue	\$8,784,257	\$5,510,586	\$6,377,601	\$867,015	15.7%
Net Cost	\$7,596,245	\$8,260,499	\$7,440,589	\$(819,910)	(9.9)%
Positions	58.0	58.0	57.0	(1.0)	(1.7)%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, including general salary increases and expanded eligibility for 401(k) matches.
- A decrease in information technology contractor costs.
- Recommended growth detailed below.
- Recommended reduction detailed below.

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

- An increase in semi-discretionary reimbursements to support existing programs and services.
- An increase in reimbursement received from the State.
- A decrease in reimbursement from the DA-Restricted Revenue budget unit as a result of a decrease in eligible expenditures for reimbursement.
- A decrease in cost recovery revenue from justice partners.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DA - Add 1.0 FTE IT Infrastructure Analyst Lv II					
	0	0	0	0	1.0

Add 1.0 FTE IT Infrastructure Analyst II in the Sacramento County District Attorney's Office to maintain and secure critical IT systems including servers, virtual environments, storage, Active Directory, and networks. These mission-critical systems require continuous monitoring, proactive maintenance, and compliance with cybersecurity standards. Current staffing is insufficient, creating risk and inefficiencies. The position will provide server administration, patching, disaster recovery readiness, identity management, and network security while ensuring audit compliance and best practices for access control. Cyber threats to government entities continue to grow, making this role vital to reducing risk. This ongoing need will be offset by eliminating contractor costs, resulting in no net County cost. Establishing this position mitigates outages, breaches, and compliance failures, supports proactive management, and aligns with County priorities for secure, reliable services and responsible stewardship of public funds.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DA - Reduce Family Justice Center Contributions					
	(2,889)	0	0	(2,889)	0.0

Reduce 2.5% contribution to Family Justice Center (FJC) in the amount of \$2,889.

Civil Prosecution Programs

Program Overview

The **Civil Prosecution** program includes Asset Forfeiture and Consumer and Environmental Protection CEPD. The Consumer and Environmental Protection Division investigates and prosecutes unfair business practices and environmental violations, with funding generated from fees and fines collected from judgments. The Asset Forfeiture program is supported by restricted state and federal funds used to finance eligible justice-related and investigative activities in accordance with applicable statutes.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,123,167	\$2,171,386	\$2,057,124	\$(114,262)	(5.3)%
Services & Supplies	\$236,498	\$337,178	\$195,930	\$(141,248)	(41.9)%
Intrafund Charges	\$21,317	\$19,962	\$19,307	\$(655)	(3.3)%
Gross Expenditures/Appropriations	\$2,380,982	\$2,528,526	\$2,272,361	\$(256,165)	(10.1)%
Total Expenditures/Appropriations	\$2,380,982	\$2,528,526	\$2,272,361	\$(256,165)	(10.1)%
Fines, Forfeitures & Penalties	\$278,388	\$233,673	\$240,735	\$7,062	3.0%
Intergovernmental Revenues	\$10,539	\$15,000	\$15,000	\$0	0.0%
Revenue	\$288,927	\$248,673	\$255,735	\$7,062	2.8%
Other Interfund Reimbursements	\$1,091,582	\$2,279,853	\$2,016,626	\$(263,227)	(11.5)%
Total Interfund Reimbursements	\$1,091,582	\$2,279,853	\$2,016,626	\$(263,227)	(11.5)%
Total Revenue	\$1,380,509	\$2,528,526	\$2,272,361	\$(256,165)	(10.1)%
Net Cost	\$1,000,473	\$0	\$0	\$0	0.0%
Positions	8.0	8.0	7.0	(1.0)	(12.5)%

Summary of Changes

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

The decrease in total appropriations, offsetting revenues and interfund reimbursements is due to appropriations being shifted to the Criminal Prosecution program.

Criminal Prosecution Programs

Program Overview

The **Criminal Prosecution** program includes Homicides; 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; 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; Cold Case/Investigative Genetic Genealogy; Felony Prosecution; Alternative Courts; Mental Health; Consolidated Intake; and the Legal Internship Program.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$67,543,080	\$76,218,813	\$71,687,064	\$(4,531,749)	(5.9)%
Services & Supplies	\$5,233,348	\$5,132,400	\$5,238,163	\$105,763	2.1%
Intrafund Charges	\$661,517	\$701,128	\$678,176	\$(22,952)	(3.3)%
Gross Expenditures/Appropriations	\$73,437,946	\$82,052,341	\$77,603,403	\$(4,448,938)	(5.4)%
Other Intrafund Reimbursements	\$(296,830)	\$(657,368)	\$(657,368)	\$0	0.0%
Total Intrafund Reimbursements	\$(296,830)	\$(657,368)	\$(657,368)	\$0	0.0%
Total Expenditures/Appropriations	\$73,141,115	\$81,394,973	\$76,946,035	\$(4,448,938)	(5.5)%
Intergovernmental Revenues	\$5,823,362	\$7,727,297	\$7,819,030	\$91,733	1.2%
Charges for Services	\$806,696	\$380,662	\$381,142	\$480	0.1%
Other Financing Sources	\$0	\$0	\$0	\$0	0.0%
Revenue	\$6,630,058	\$8,107,959	\$8,200,172	\$92,213	1.1%
Other Interfund Reimbursements	\$1,930,127	\$2,097,005	\$1,812,897	\$(284,108)	(13.5)%
Semi-Discretionary Reimbursements	\$13,461,644	\$15,629,688	\$16,000,877	\$371,189	2.4%
Total Interfund Reimbursements	\$15,391,771	\$17,726,693	\$17,813,774	\$87,081	0.5%
Total Revenue	\$22,021,829	\$25,834,652	\$26,013,946	\$179,294	0.7%
Net Cost	\$51,119,286	\$55,560,321	\$50,932,089	\$(4,628,232)	(8.3)%
Positions	272.0	275.0	264.0	(11.0)	(4.0)%

Summary of Changes

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

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

- Increases in salary and benefit costs, which is offset by a decrease in Pension Obligation Bonds cost.
- Recommended reductions detailed later in this section.

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

- An increase in semi-discretionary funding to support existing programs and services.
- A decrease in restricted revenue recognition, primarily due to reduced Auto Theft funding and lower Real Estate Fraud reimbursements resulting from lower overall salary costs.
- An increase in Proposition 172 and Realignment funding.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DA - Delete 1.0 FTE Principal Criminal Attorney & 3.0 FTEs Attorney Lv 5 Positions - Community Prosecution					
	(1,372,072)	0	0	(1,372,072)	(4.0)

In order to meet the Net County Cost target imposed by the County, the District Attorney's Office will be forced to eliminate 1.0 FTE Principal Criminal Attorney and 3.0 FTE Attorney Lv. 5 positions from the Community Prosecution Unit (CPU). Positions are filled with no vacant positions of this classification in the Office. These reductions would eliminate a proactive legal resource dedicated to crime prevention and public safety initiatives. CPU attorneys work directly with law enforcement, local government, and community organizations to address issues such as homelessness, nuisance properties, and quality-of-life concerns. Importantly, they solve problems before they escalate into larger public safety threats. Their removal would sever key partnerships and shift additional burdens onto traditional prosecutors and law enforcement, limiting their ability to respond to broader criminal activity. Other departments, including code enforcement and public safety agencies, would struggle to address ongoing community concerns effectively. Maintaining these positions is critical to ensuring collaborative crime prevention, community accountability, and public safety in Sacramento County.

DA - Delete 7.0 FTEs Attorneys & 3.0 FTEs Criminal Investigator Lv 2 Positions - Misdemeanors					
	(2,029,413)	0	0	(2,029,413)	(8.0)

In order to meet the Net County Cost target imposed by the County, the District Attorney's Office will be forced to eliminate 4.0 FTE Attorney Lv. 1 positions, 2.0 FTE Attorney Lv. 4 positions, and 1.0 FTE Attorney Lv. 5 positions from the Misdemeanor Trial and Misdemeanor Court Review Units and 3.0 FTE Criminal Investigator Lv. 2 positions that support misdemeanor operations. Positions are filled with no vacant positions of this classification in the Office. Restoring funding for these positions in the criminal misdemeanor units is critical. In 2025, these units handled approximately 15,000 cases. Eliminating these ten positions would effectively remove all capacity to prosecute misdemeanor cases, leading to increased crime and weakened law enforcement efforts. The loss of these attorneys and investigators would slow case processing, disrupt court proceedings, and reduce accountability for offenses, thereby deteriorating public safety and the quality of life in the county. Other departments, including the Sheriff, local police and social services, would bear the strain of unprosecuted crimes. Maintaining these positions is critical to ensuring public safety, supporting justice initiatives, and preserving the integrity of Sacramento's legal system.

Note: 8.0 FTE positions are in the Criminal Prosecution program and 2.0 FTE positions are in the Investigations Bureau program.

Forensic Crime Lab

Program Overview

The **Forensic Crime Lab** program includes Biology/DNA, Chemistry/Controlled Substances, Criminalistics, Toxicology, and Evidence. The Lab provides scientific analysis and evidentiary support to law enforcement agencies and prosecutorial divisions to assist in the investigation and prosecution of criminal cases.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$11,514,101	\$12,178,627	\$12,657,721	\$479,094	3.9%
Services & Supplies	\$4,510,457	\$4,270,471	\$4,208,844	\$(61,627)	(1.4)%
Equipment	\$1,126,758	\$587,000	\$570,000	\$(17,000)	(2.9)%
Interfund Charges	\$1,094,087	\$1,094,143	\$1,094,032	\$(111)	(0.0)%
Intrafund Charges	\$111,324	\$119,765	\$118,260	\$(1,505)	(1.3)%
Gross Expenditures/Appropriations	\$18,356,726	\$18,250,006	\$18,648,857	\$398,851	2.2%
Total Expenditures/Appropriations	\$18,356,726	\$18,250,006	\$18,648,857	\$398,851	2.2%
Fines, Forfeitures & Penalties	\$18,314	\$22,066	\$21,804	\$(262)	(1.2)%
Intergovernmental Revenues	\$1,781,319	\$1,956,311	\$680,307	\$(1,276,004)	(65.2)%
Charges for Services	\$86,110	\$47,065	\$40,000	\$(7,065)	(15.0)%
Miscellaneous Revenues	\$12,634	\$0	\$0	\$0	0.0%
Other Financing Sources	\$6,156	\$0	\$0	\$0	0.0%
Revenue	\$1,904,533	\$2,025,442	\$742,111	\$(1,283,331)	(63.4)%
Semi-Discretionary Reimbursements	\$2,555,743	\$2,664,262	\$2,854,553	\$190,291	7.1%
Total Interfund Reimbursements	\$2,555,743	\$2,664,262	\$2,854,553	\$190,291	7.1%
Total Revenue	\$4,460,276	\$4,689,704	\$3,596,664	\$(1,093,040)	(23.3)%
Net Cost	\$13,896,450	\$13,560,302	\$15,052,193	\$1,491,891	11.0%
Positions	48.0	49.0	48.0	(1.0)	(2.0)%

Summary of Changes

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

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

- An increase in salary and benefit costs resulting from negotiated compensation increases pursuant to a new Memorandum of Understanding for safety-tier staff.
- A decrease in data processing services.
- A decrease in replacement of fixed assets.
- Recommended reduction detailed later in this section.

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

- A decrease in one-time grant funding that is not continued in the current year budget.
- An increase in semi-discretionary reimbursement funding to support laboratory operations.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DA - Delete 1.0 FTE Limited Term Criminalist Lv 2 (Categorical)					
	(172,798)	0	0	(172,798)	(1.0)
Delete 1.0 FTE vacant Limited Term Criminalist Level II position due to the expiration of California Highway Patrol (CHP) grant funding that fully supported the position. The grant has concluded and there is no alternative funding source available. Elimination of this limited term position does not impact ongoing or mandated services and has no impact to other departments.					

Investigations Bureau

Program Overview

The **Investigations Bureau** program includes Investigator Teams, Process Serving, and Investigative Assistance Units. The Bureau provides investigative support to prosecutorial divisions by conducting follow-up investigations, interviewing witnesses, gathering evidence, preparing cases for trial, and serving legal process.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$8,561,373	\$8,948,915	\$9,267,168	\$318,253	3.6%
Services & Supplies	\$1,264,010	\$1,378,696	\$1,381,283	\$2,587	0.2%
Other Charges	\$0	\$45,825	\$0	\$(45,825)	(100.0)%
Equipment	\$12,213	\$0	\$0	\$0	0.0%
Intrafund Charges	\$108,430	\$121,225	\$123,608	\$2,383	2.0%
Gross Expenditures/Appropriations	\$9,946,025	\$10,494,661	\$10,772,059	\$277,398	2.6%
Other Intrafund Reimbursements	\$(131,234)	\$(134,563)	\$(136,297)	\$(1,734)	1.3%
Total Intrafund Reimbursements	\$(131,234)	\$(134,563)	\$(136,297)	\$(1,734)	1.3%
Total Expenditures/Appropriations	\$9,814,791	\$10,360,098	\$10,635,762	\$275,664	2.7%
Charges for Services	\$275	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$436	\$0	\$0	\$0	0.0%
Revenue	\$711	\$0	\$0	\$0	0.0%
Semi-Discretionary Reimbursements	\$2,175,100	\$2,386,734	\$2,621,528	\$234,794	9.8%
Total Interfund Reimbursements	\$2,175,100	\$2,386,734	\$2,621,528	\$234,794	9.8%
Total Revenue	\$2,175,811	\$2,386,734	\$2,621,528	\$234,794	9.8%
Net Cost	\$7,638,981	\$7,973,364	\$8,014,234	\$40,870	0.5%
Positions	43.0	43.0	43.0	0.0	0.0%

Summary of Changes

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

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

- An increase in salary and benefit costs resulting from the reallocation of 2.0 Full-Time Equivalent positions from the Administration and Support Services program and negotiated compensation increases pursuant to a new Memorandum of Understanding for sworn personnel.
- A decrease in other charges for one-time vehicle purchase in the prior year that is not continued in the current year budget.
- Recommended reductions detailed later in this section.

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

- An increase in semi-discretionary reimbursement funding to support investigative operations.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DA - Delete 7.0 FTEs Attorneys & 3.0 FTEs Criminal Investigator Lv 2 Positions - Misdemeanors					
	(506,979)	0	0	(506,979)	(2.0)

In order to meet the Net County Cost target imposed by the County, the District Attorney's Office will be forced to eliminate 4.0 FTE Attorney Lv. 1 positions, 2.0 FTE Attorney Lv. 4 positions, and 1.0 FTE Attorney Lv. 5 positions from the Misdemeanor Trial and Misdemeanor Court Review Units and 3.0 FTE Criminal Investigator Lv. 2 positions that support misdemeanor operations. Positions are filled with no vacant positions of this classification in the Office. Restoring funding for these positions in the criminal misdemeanor units is critical. In 2025, these units handled approximately 15,000 cases. Eliminating these ten positions would effectively remove all capacity to prosecute misdemeanor cases, leading to increased crime and weakened law enforcement efforts. The loss of these attorneys and investigators would slow case processing, disrupt court proceedings, and reduce accountability for offenses, thereby deteriorating public safety and the quality of life in the county. Other departments, including the Sheriff, local police and social services, would bear the strain of unprosecuted crimes. Maintaining these positions is critical to ensuring public safety, supporting justice initiatives, and preserving the integrity of Sacramento's legal system.

Note: 8.0 FTE positions are in the Criminal Prosecution program and 2.0 FTE positions are in the Investigations Bureau program.

Victim Witness Assistance Programs

Program Overview

The **Victim Witness Assistance** program includes Victim Witness Assistance, County Victim Services (XC), Human Trafficking, Under-served Victims, and Claims Unit. The program provides comprehensive services to crime victims, including crisis intervention, court support, claims processing, and restitution coordination.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$3,866,124	\$4,246,279	\$4,427,549	\$181,270	4.3%
Services & Supplies	\$544,514	\$551,644	\$304,770	\$(246,874)	(44.8)%
Intrafund Charges	\$126,805	\$69,865	\$67,578	\$(2,287)	(3.3)%
Gross Expenditures/Appropriations	\$4,537,443	\$4,867,788	\$4,799,897	\$(67,891)	(1.4)%
Other Intrafund Reimbursements	\$(5,319)	\$0	\$0	\$0	0.0%
Total Intrafund Reimbursements	\$(5,319)	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$4,532,124	\$4,867,788	\$4,799,897	\$(67,891)	(1.4)%
Intergovernmental Revenues	\$3,402,830	\$3,067,647	\$2,973,885	\$(93,762)	(3.1)%
Miscellaneous Revenues	\$(31,745)	\$0	\$0	\$0	0.0%
Revenue	\$3,371,085	\$3,067,647	\$2,973,885	\$(93,762)	(3.1)%
Total Revenue	\$3,371,085	\$3,067,647	\$2,973,885	\$(93,762)	(3.1)%
Net Cost	\$1,161,039	\$1,800,141	\$1,826,012	\$25,871	1.4%
Positions	28.0	28.0	28.0	0.0	0.0%

Summary of Changes

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

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

- A decrease in services and supplies expenditures due to the expiration of grant funding that previously supported justice partner services and related program costs.
- An increase in salary and benefit costs, partially attributable to adjustments in Pension Obligation Bond charges and negotiated compensation increases.
- A decrease in charges from other departments.

The change in total revenue is due to:

- A decrease in state grant funding.

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
- Vehicle Theft DA

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Asset Forfeiture DA	\$491,510	\$1,177,815	\$843,821	\$(333,994)	(28.4)%
Consumer & Environmental Protection Div	\$715,391	\$3,576,907	\$2,185,752	\$(1,391,155)	(38.9)%
Fraud	\$1,457,513	\$3,386,035	\$3,291,507	\$(94,528)	(2.8)%
Vehicle Theft DA	\$494,061	\$1,078,451	\$1,078,451	\$0	0.0%
Gross Expenditures/Appropriations	\$3,158,475	\$9,219,208	\$7,399,531	\$(1,819,677)	(19.7)%
Total Expenditures/Appropriations	\$3,158,475	\$9,219,208	\$7,399,531	\$(1,819,677)	(19.7)%
Total Financing Uses	\$3,158,475	\$9,219,208	\$7,399,531	\$(1,819,677)	(19.7)%
Revenue	\$2,203,634	\$2,859,780	\$2,743,206	\$(116,574)	(4.1)%
Total Interfund Reimbursements	\$4,908	\$0	\$0	\$0	0.0%
Total Revenue	\$2,208,543	\$2,859,780	\$2,743,206	\$(116,574)	(4.1)%
Total Use of Fund Balance	\$7,309,360	\$6,359,428	\$4,656,325	\$(1,703,103)	(26.8)%
Total Financing Sources	\$9,517,903	\$9,219,208	\$7,399,531	\$(1,819,677)	(19.7)%
Net Cost	\$(6,359,428)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$3,158,475	\$4,536,858	\$3,949,523	\$(587,335)	(12.9)%
Appropriation for Contingencies	\$0	\$4,682,350	\$3,450,008	\$(1,232,342)	(26.3)%
Gross Expenditures/Appropriations	\$3,158,475	\$9,219,208	\$7,399,531	\$(1,819,677)	(19.7)%
Total Expenditures/Appropriations	\$3,158,475	\$9,219,208	\$7,399,531	\$(1,819,677)	(19.7)%
Total Financing Uses	\$3,158,475	\$9,219,208	\$7,399,531	\$(1,819,677)	(19.7)%
Fines, Forfeitures & Penalties	\$838,239	\$1,458,481	\$1,320,000	\$(138,481)	(9.5)%
Revenue from Use Of Money & Property	\$328,300	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$662,277	\$657,130	\$675,000	\$17,870	2.7%
Charges for Services	\$374,819	\$744,169	\$748,206	\$4,037	0.5%
Revenue	\$2,203,634	\$2,859,780	\$2,743,206	\$(116,574)	(4.1)%
Other Interfund Reimbursements	\$4,908	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$4,908	\$0	\$0	\$0	0.0%
Total Revenue	\$2,208,543	\$2,859,780	\$2,743,206	\$(116,574)	(4.1)%
Fund Balance	\$7,309,360	\$6,359,428	\$4,656,325	\$(1,703,103)	(26.8)%
Total Use of Fund Balance	\$7,309,360	\$6,359,428	\$4,656,325	\$(1,703,103)	(26.8)%
Total Financing Sources	\$9,517,903	\$9,219,208	\$7,399,531	\$(1,819,677)	(19.7)%
Net Cost	\$(6,359,428)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$491,510	\$683,343	\$511,835	\$(171,508)	(25.1)%
Appropriation for Contingencies	\$0	\$494,472	\$331,986	\$(162,486)	(32.9)%
Gross Expenditures/Appropriations	\$491,510	\$1,177,815	\$843,821	\$(333,994)	(28.4)%
Total Expenditures/Appropriations	\$491,510	\$1,177,815	\$843,821	\$(333,994)	(28.4)%
Total Financing Uses	\$491,510	\$1,177,815	\$843,821	\$(333,994)	(28.4)%
Fines, Forfeitures & Penalties	\$128,769	\$69,432	\$120,000	\$50,568	72.8%
Revenue from Use Of Money & Property	\$87,320	\$0	\$0	\$0	0.0%
Revenue	\$216,088	\$69,432	\$120,000	\$50,568	72.8%
Total Revenue	\$216,088	\$69,432	\$120,000	\$50,568	72.8%
Fund Balance	\$1,383,805	\$1,108,383	\$723,821	\$(384,562)	(34.7)%
Total Use of Fund Balance	\$1,383,805	\$1,108,383	\$723,821	\$(384,562)	(34.7)%
Total Financing Sources	\$1,599,893	\$1,177,815	\$843,821	\$(333,994)	(28.4)%
Net Cost	\$(1,108,383)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to an increase in State and Federal asset forfeiture funding.

Consumer & Environmental Protection Div

Program Overview

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

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$715,391	\$1,756,510	\$1,624,791	\$(131,719)	(7.5)%
Appropriation for Contingencies	\$0	\$1,820,397	\$560,961	\$(1,259,436)	(69.2)%
Gross Expenditures/Appropriations	\$715,391	\$3,576,907	\$2,185,752	\$(1,391,155)	(38.9)%
Total Expenditures/Appropriations	\$715,391	\$3,576,907	\$2,185,752	\$(1,391,155)	(38.9)%
Total Financing Uses	\$715,391	\$3,576,907	\$2,185,752	\$(1,391,155)	(38.9)%
Fines, Forfeitures & Penalties	\$709,470	\$1,389,049	\$1,200,000	\$(189,049)	(13.6)%
Revenue from Use Of Money & Property	\$76,326	\$0	\$0	\$0	0.0%
Revenue	\$785,797	\$1,389,049	\$1,200,000	\$(189,049)	(13.6)%
Total Revenue	\$785,797	\$1,389,049	\$1,200,000	\$(189,049)	(13.6)%
Fund Balance	\$2,117,451	\$2,187,858	\$985,752	\$(1,202,106)	(54.9)%
Total Use of Fund Balance	\$2,117,451	\$2,187,858	\$985,752	\$(1,202,106)	(54.9)%
Total Financing Sources	\$2,903,248	\$3,576,907	\$2,185,752	\$(1,391,155)	(38.9)%
Net Cost	\$(2,187,857)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

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

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

Fraud

Program Overview

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

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

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$1,457,513	\$1,422,005	\$1,137,897	\$(284,108)	(20.0)%
Appropriation for Contingencies	\$0	\$1,964,030	\$2,153,610	\$189,580	9.7%
Gross Expenditures/Appropriations	\$1,457,513	\$3,386,035	\$3,291,507	\$(94,528)	(2.8)%
Total Expenditures/Appropriations	\$1,457,513	\$3,386,035	\$3,291,507	\$(94,528)	(2.8)%
Total Financing Uses	\$1,457,513	\$3,386,035	\$3,291,507	\$(94,528)	(2.8)%
Revenue from Use Of Money & Property	\$137,815	\$0	\$0	\$0	0.0%
Charges for Services	\$374,819	\$744,169	\$748,206	\$4,037	0.5%
Revenue	\$512,634	\$744,169	\$748,206	\$4,037	0.5%
Total Revenue	\$512,634	\$744,169	\$748,206	\$4,037	0.5%
Fund Balance	\$3,586,745	\$2,641,866	\$2,543,301	\$(98,565)	(3.7)%
Total Use of Fund Balance	\$3,586,745	\$2,641,866	\$2,543,301	\$(98,565)	(3.7)%
Total Financing Sources	\$4,099,379	\$3,386,035	\$3,291,507	\$(94,528)	(2.8)%
Net Cost	\$(2,641,866)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

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

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

Public Safety Community Improvement

Program Overview

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

This program ended in FY 2024-25.

FOR INFORMATION ONLY

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Total Financing Uses	\$0	\$0	\$0	\$0	0.0%
Revenue from Use Of Money & Property	\$(11)	\$0	\$0	\$0	0.0%
Revenue	\$(11)	\$0	\$0	\$0	0.0%
Other Interfund Reimbursements	\$4,908	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$4,908	\$0	\$0	\$0	0.0%
Total Revenue	\$4,897	\$0	\$0	\$0	0.0%
Fund Balance	\$(4,897)	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$(4,897)	\$0	\$0	\$0	0.0%
Total Financing Sources	\$0	\$0	\$0	\$0	0.0%
Net Cost	\$(0)	\$0	\$0	\$0	0.0%

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 Appropriations by Object

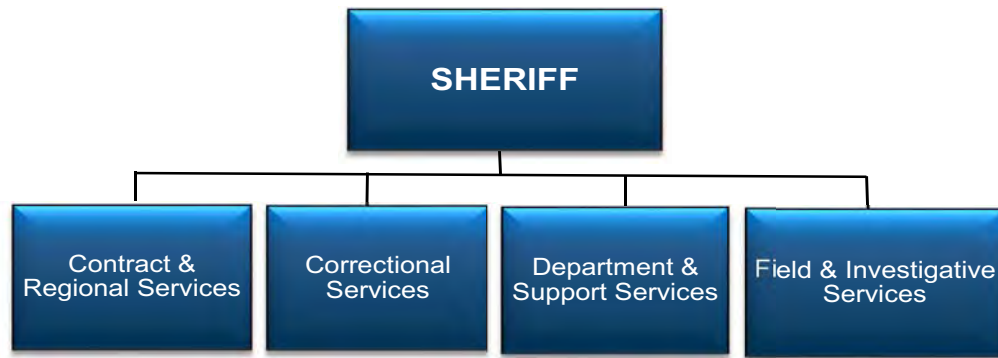
	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$494,061	\$675,000	\$675,000	\$0	0.0%
Appropriation for Contingencies	\$0	\$403,451	\$403,451	\$0	0.0%
Gross Expenditures/Appropriations	\$494,061	\$1,078,451	\$1,078,451	\$0	0.0%
Total Expenditures/Appropriations	\$494,061	\$1,078,451	\$1,078,451	\$0	0.0%
Total Financing Uses	\$494,061	\$1,078,451	\$1,078,451	\$0	0.0%
Revenue from Use Of Money & Property	\$26,850	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$662,277	\$657,130	\$675,000	\$17,870	2.7%
Revenue	\$689,127	\$657,130	\$675,000	\$17,870	2.7%
Total Revenue	\$689,127	\$657,130	\$675,000	\$17,870	2.7%
Fund Balance	\$226,256	\$421,321	\$403,451	\$(17,870)	(4.2)%
Total Use of Fund Balance	\$226,256	\$421,321	\$403,451	\$(17,870)	(4.2)%
Total Financing Sources	\$915,383	\$1,078,451	\$1,078,451	\$0	0.0%
Net Cost	\$(421,322)	\$0	\$0	\$0	0.0%

Summary of Changes

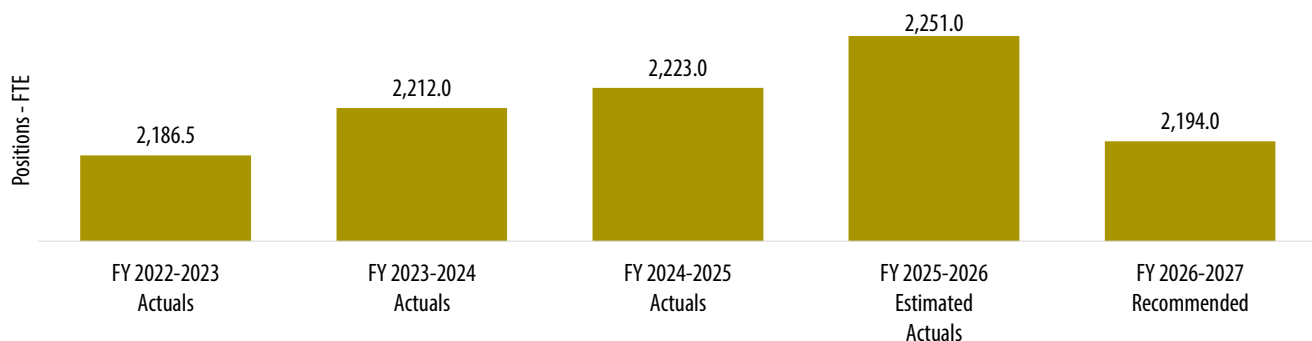
There is no change in total appropriations and contingencies.

The change in revenue is due to an estimated increase in vehicle registration fees.

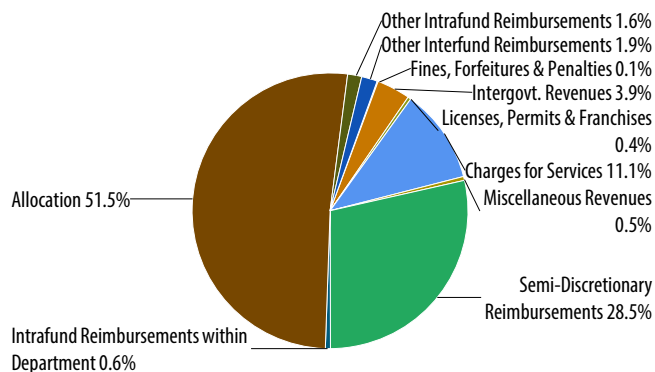
Sheriff
Department Structure
Jim Cooper, Sheriff



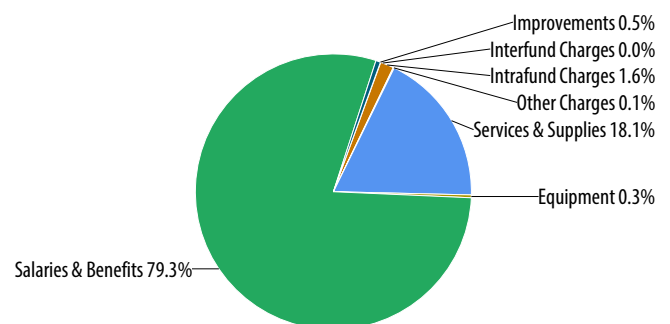
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

Goals

- Expand Legal Affairs Unit with one additional attorney and two paralegals. Contracting a practicing attorney as a Legal Advisor would provide expertise in areas such as compliance, litigation, critical incident response, and policy development while potentially reducing costs to County Counsel by handling motions and Public Records Act (PRA) litigation. Adding paralegal positions would provide dedicated staff for public information requests, would improve efficiency, ensure timely compliance with statutory deadlines, and reduce the risk of missed deadlines or improper disclosure through better document review, tracking, and coordination.
- Successful implementation of Business System Cost Recovery (BSCR) for regional access and support to WebKPF and Subpoena Tracker systems to supplement data sharing in light of the Criminal Justice Information System (CJIS) decommissioning.
- Relocating the Sacramento County Sheriff's Academy facility has been a subject of discussion for many years. The Sheriff's Office has been seeking a new location that meets the needs to provide quality training to our future law enforcement personnel throughout Sacramento County and the surrounding areas. A more up-to-date facility with proper infrastructure, compatible new technology, and a safe, secure environment is greatly needed. The process appears to be a great challenge, and it will take time to reach a point where we are completely relocated.

Accomplishments

- Improved Compliance Process: Developed and implemented a more efficient Mays Consent Decree (MCD) compliance process, including the establishment of a dedicated position to oversee and direct compliance efforts. The Compliance Unit has been reorganized to achieve better efficiency and oversight for MCD provisions.
- Operationally, clear command emphasis on "Proactive Policing" led to the creation of the North High Impact Patrol Team, which generated numerous firearm-and narcotics-associated investigations and arrests, while widespread self-initiated activity across all shifts drove illegal firearm and stolen-vehicle recoveries and arrests, resulting in many personnel earning their first 10851 award pins.
- In January 2025, the Sheriff's Office created the Property and Legal Support Division by combining the Records Unit, Property Warehouse, and Legal and Policy Sustainment Bureau to provide a dedicated Captain to oversee the growing workload. Workload increases team from several factors, including rising requests for digital media in criminal cases, growth in PRA requests, new statutory requirements to disclose

peace officer records and in-custody deaths. Requests for digital evidence, largely driven by the District Attorney's Office and the introduction of Body Worn Cameras, rose from 3,191 in 2022 to 4,289 in 2025. PRA requests doubled from 800 in 2023 to 1,596 in 2025. As of March 2026, 396 PRA requests have been received compared to 263 at the same time last year, a 50% increase. Since 2019, the California Legislature has enacted laws requiring the release of certain peace officer records, including Senate Bill (SB) 1421, Assembly Bill (AB) 748, SB 16, and SB 519. These laws have added workload because the same team handling digital evidence requests for the District Attorney's Office also processes that evidence for redaction and release under PRA requests.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Contract & Regional Services	\$97,034,092	\$103,067,306	\$107,773,475	\$4,706,169	4.6%
Correctional Services	\$247,642,003	\$266,234,909	\$269,694,963	\$3,460,054	1.3%
Department and Support Services	\$113,339,997	\$105,102,658	\$102,772,910	\$(2,329,748)	(2.2)%
Field and Investigative Services	\$222,498,984	\$228,439,865	\$214,010,253	\$(14,429,612)	(6.3)%
Office of the Sheriff	\$21,289,480	\$14,911,129	\$14,770,766	\$(140,363)	(0.9)%
Gross Expenditures/Appropriations	\$701,804,556	\$717,755,867	\$709,022,367	\$(8,733,500)	(1.2)%
Total Intrafund Reimbursements	\$(16,651,731)	\$(17,544,884)	\$(15,980,544)	\$1,564,340	(8.9)%
Total Expenditures/Appropriations	\$685,152,825	\$700,210,983	\$693,041,823	\$(7,169,160)	(1.0)%
Revenue	\$103,206,321	\$111,536,290	\$112,755,359	\$1,219,069	1.1%
Total Interfund Reimbursements	\$206,898,965	\$208,642,281	\$215,220,043	\$6,577,762	3.2%
Total Revenue	\$310,105,286	\$320,178,571	\$327,975,402	\$7,796,831	2.4%
Net Cost	\$375,047,539	\$380,032,412	\$365,066,421	\$(14,965,991)	(3.9)%
Positions	2,223.0	2,228.0	2,194.0	(34.0)	(1.5)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$567,259,017	\$572,433,776	\$562,227,147	\$(10,206,629)	(1.8)%
Services & Supplies	\$113,875,310	\$123,744,402	\$128,487,547	\$4,743,145	3.8%
Other Charges	\$2,132,954	\$2,727,432	\$634,321	\$(2,093,111)	(76.7)%
Improvements	\$0	\$3,900,000	\$3,885,000	\$(15,000)	(0.4)%
Equipment	\$7,759,444	\$3,414,772	\$2,363,832	\$(1,050,940)	(30.8)%
Interfund Charges	\$267,322	\$267,438	\$267,196	\$(242)	(0.1)%
Intrafund Charges	\$10,510,510	\$11,268,047	\$11,157,324	\$(110,723)	(1.0)%
Gross Expenditures/Appropriations	\$701,804,556	\$717,755,867	\$709,022,367	\$(8,733,500)	(1.2)%
Other Intrafund Reimbursements	\$(12,426,478)	\$(13,192,124)	\$(11,645,595)	\$1,546,529	(11.7)%
Intrafund Reimbursements within Department	\$(4,225,254)	\$(4,352,760)	\$(4,334,949)	\$17,811	(0.4)%
Total Intrafund Reimbursements	\$(16,651,731)	\$(17,544,884)	\$(15,980,544)	\$1,564,340	(8.9)%
Total Expenditures/Appropriations	\$685,152,825	\$700,210,983	\$693,041,823	\$(7,169,160)	(1.0)%
Licenses, Permits & Franchises	\$1,364,884	\$2,657,864	\$2,649,750	\$(8,114)	(0.3)%
Fines, Forfeitures & Penalties	\$827,118	\$613,064	\$674,235	\$61,171	10.0%
Intergovernmental Revenues	\$60,220,686	\$63,312,688	\$27,760,272	\$(35,552,416)	(56.2)%
Charges for Services	\$39,531,030	\$41,184,117	\$78,348,752	\$37,164,635	90.2%
Miscellaneous Revenues	\$1,261,226	\$3,768,557	\$3,322,350	\$(446,207)	(11.8)%
Other Financing Sources	\$1,376	\$0	\$0	\$0	0.0%
Revenue	\$103,206,321	\$111,536,290	\$112,755,359	\$1,219,069	1.1%
Other Interfund Reimbursements	\$14,746,367	\$13,866,792	\$13,275,383	\$(591,409)	(4.3)%
Semi-Discretionary Reimbursements	\$192,152,598	\$194,775,489	\$201,944,660	\$7,169,171	3.7%
Total Interfund Reimbursements	\$206,898,965	\$208,642,281	\$215,220,043	\$6,577,762	3.2%
Total Revenue	\$310,105,286	\$320,178,571	\$327,975,402	\$7,796,831	2.4%
Net Cost	\$375,047,539	\$380,032,412	\$365,066,421	\$(14,965,991)	(3.9)%
Positions	2,223.0	2,228.0	2,194.0	(34.0)	(1.5)%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have decreased by 34.0 FTE from the prior year Adopted Budget due to:

- 23.0 FTE net mid-year increase.
- 6.0 FTE recommended net Base decrease.
- 3.0 FTE decrease in recommended growth requests.

- 48.0 FTE decrease in recommended reduction scenarios. – 48.0 FTE vacant

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Contract & Regional Services	(61,084)	0	10,624	(71,708)	(2.0)
Correctional Services	(131,297)	0	0	(131,297)	(1.0)
Department and Support Services	16,347	0	0	16,347	0.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Contract & Regional Services	(154,278)	0	0	(154,278)	0.0
Correctional Services	(758,519)	0	0	(758,519)	0.0
Department and Support Services	(652,182)	0	0	(652,182)	0.0
Field and Investigative Services	(12,207,881)	0	0	(12,207,881)	(48.0)
Office of the Sheriff	(15,564)	0	0	(15,564)	0.0

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. Central California Informational Center (CCIC), a grant funded fusion and information center which supports 34 other California Counties with a variety of tasks, is administrated under this service area. The Elk Grove Unified School District contracts with the Sheriff's Department for School Resources Officers, which is located under this service area. New to the Contract and Regional Services program is the Regional Transit Bureau which is comprised of 23 Sheriff's Office employees. Since January 2026, this bureau has provided full law enforcement services for Regional Transit, including light rail trains, buses, and all public fare zones.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$86,021,574	\$91,660,872	\$95,340,111	\$3,679,239	4.0%
Services & Supplies	\$8,003,810	\$8,153,790	\$10,243,427	\$2,089,637	25.6%
Other Charges	\$858,223	\$1,084,780	\$161,678	\$(923,102)	(85.1)%
Equipment	\$100,881	\$173,076	\$0	\$(173,076)	(100.0)%
Intrafund Charges	\$2,049,604	\$1,994,788	\$2,028,259	\$33,471	1.7%
Gross Expenditures/Appropriations	\$97,034,092	\$103,067,306	\$107,773,475	\$4,706,169	4.6%
Other Intrafund Reimbursements	\$(9,321,293)	\$(9,912,600)	\$(8,975,166)	\$937,434	(9.5)%
Intrafund Reimbursements within Department	\$(691,309)	\$(590,000)	\$(619,500)	\$(29,500)	5.0%
Total Intrafund Reimbursements	\$(10,012,602)	\$(10,502,600)	\$(9,594,666)	\$907,934	(8.6)%
Total Expenditures/Appropriations	\$87,021,490	\$92,564,706	\$98,178,809	\$5,614,103	6.1%
Fines, Forfeitures & Penalties	\$824,256	\$610,959	\$670,230	\$59,271	9.7%
Intergovernmental Revenues	\$10,705,336	\$12,055,365	\$10,407,848	\$(1,647,517)	(13.7)%
Charges for Services	\$24,747,546	\$26,348,727	\$32,483,719	\$6,134,992	23.3%
Miscellaneous Revenues	\$84,149	\$0	\$0	\$0	0.0%
Other Financing Sources	\$0	\$0	\$0	\$0	0.0%
Revenue	\$36,361,287	\$39,015,051	\$43,561,797	\$4,546,746	11.7%
Semi-Discretionary Reimbursements	\$36,395,955	\$36,655,369	\$37,913,266	\$1,257,897	3.4%
Total Interfund Reimbursements	\$36,395,955	\$36,655,369	\$37,913,266	\$1,257,897	3.4%
Total Revenue	\$72,757,242	\$75,670,420	\$81,475,063	\$5,804,643	7.7%
Net Cost	\$14,264,248	\$16,894,286	\$16,703,746	\$(190,540)	(1.1)%
Positions	342.0	342.0	360.0	18.0	5.3%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs which is partially offset by the base reduction of 3.0 FTE Sheriff Security Officer positions that are no longer requested by the Department of Human Assistance.
- Increases in security services with the midyear addition of 24.0 net FTE positions. This includes the addition of 7.0 FTE Deputy Sheriff, 1.0 FTE Sheriff Lieutenant, 2.0 FTE Sheriff Security Officer, and 2.0 FTE Sheriff Sergeant for Regional Transit (RT); 1.0 FTE Sheriff Records Officer, 9.0 FTE Sheriff Security Officer, and 2.0 FTE Deputy Sheriff for Court Security which is partially offset by the deletion of 1.0 FTE Senior Office Assistant; and 1.0 FTE for Roseville Joint Unified High School District (School District).
- Decreases in allocated costs with the largest decrease in Pension Obligation Bonds which is partially offset by increases in liability insurance and workers compensation.

- Decreases in fixed asset and vehicle costs as a result of one-time purchases in the prior year.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

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

- Increases in revenues from RT and the School District to fund the positions added at midyear. In addition, revenues were shifted from other revenue accounts to the law enforcement services account to align with the services provided.
- Increases in Court Security and Proposition 172 Public Safety Sales Tax allocations for positions added at midyear and existing programs and services.
- Recommended growth detailed later in this section.

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

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO Airport Upgrade 1.0 FTE ASO I to 1.0 FTE ASO II - Contract & Regional Svcs					
	10,624	0	10,624	0	0.0

Delete 1.0 FTE ASO I and add 1.0 FTE ASO II to manage increased workload requirements due to the change from bureau to a division. Funded by Airport.

Over the past several years, the Sacramento International Airport has experienced record levels of passenger travel with anticipated further growth in travel and business. This growth has necessitated the building and expansion of airport services to accommodate this increase, straining the Sheriff's Office ability to efficiently provide law enforcement services. In Fiscal Year 2024-25, the Airport expanded from a bureau to a division. As a result, the ASOI position has taken on increased responsibilities related to budget, facility management, and training, impacting the overall organizational efficiency and decision-making. Ideally, we would request an additional position, however trying to be fiscally responsible, this reallocation will allow us to better manage the workload without the risk of working out of class, help provide faster turnaround times for budget and training requests, reduce errors, and ultimately, improve operational efficiency and effectiveness.

SSO Civil Position Reclassifications - Contract & Regional Svcs					
	(71,708)	0	0	(71,708)	(2.0)

Delete 4.0 FTE Sheriff Records Specialist Level 2 and add 2.0 FTE Sheriff Records Officer I to address increased job responsibilities and better align duties with job classifications.

1 - Reclassifying this position would clarify reporting authority, preserve chain of command, support professional growth, and better align duties with complex case management and technical responsibilities. A Department of Personnel Services study supports the change to ensure accurate classification, reduce out-of-class exposure, and promote equitable pay.

2- Reclassifying these positions will help manage the significant turnover, with five departures this year and an average turnover rate of 10% over 2025. This level of instability increases training demands, creates processing delays, and places sustained workload pressure on remaining staff. Transitioning these positions will help stabilize operations, retain institutional knowledge, support continued development, and better align with current business needs.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Services and Supplies Targeted Decreases - Multiple Programs					
	(154,278)	0	0	(154,278)	0.0

Decreases totaling \$2,000,000 in services and supplies expenditures have been identified within our department. These adjustments align with the overall cost-containment goals while minimizing immediate operational disruption. These service and supply reductions can be managed in the short term. It is important to note that we are not reducing current staff; rather, we are proposing staff be reassigned to fill other department vacant positions. As a result, the services and supplies being reduced are still necessary to fully support departmental operations and maintain expected service levels.

This approach is not sustainable long term without impacting service levels, efficiency, and overall effectiveness. While we are prepared to operate within these constraints for the greater organizational good, it is not an ideal or permanent solution. We remain hopeful that funding for the eliminated budget items would be reinstated as soon as feasible to ensure continued stability and optimal performance of the department.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$199,641,794	\$210,791,793	\$213,695,414	\$2,903,621	1.4%
Services & Supplies	\$44,253,380	\$48,340,567	\$49,994,309	\$1,653,742	3.4%
Other Charges	\$1,248,137	\$1,230,009	\$60,000	\$(1,170,009)	(95.1)%
Improvements	\$0	\$3,250,000	\$3,250,000	\$0	0.0%
Equipment	\$118,824	\$50,000	\$110,000	\$60,000	120.0%
Intrafund Charges	\$2,379,867	\$2,572,540	\$2,585,240	\$12,700	0.5%
Gross Expenditures/Appropriations	\$247,642,003	\$266,234,909	\$269,694,963	\$3,460,054	1.3%
Other Intrafund Reimbursements	\$(894,901)	\$(907,805)	\$(307,868)	\$599,937	(66.1)%
Intrafund Reimbursements within Department	\$(227,250)	\$(204,346)	\$(212,596)	\$(8,250)	4.0%
Total Intrafund Reimbursements	\$(1,122,151)	\$(1,112,151)	\$(520,464)	\$591,687	(53.2)%
Total Expenditures/Appropriations	\$246,519,852	\$265,122,758	\$269,174,499	\$4,051,741	1.5%
Intergovernmental Revenues	\$2,186,246	\$2,331,000	\$1,801,798	\$(529,202)	(22.7)%
Charges for Services	\$11,266,007	\$11,661,266	\$10,862,345	\$(798,921)	(6.9)%
Miscellaneous Revenues	\$10,454	\$3,454,992	\$3,255,000	\$(199,992)	(5.8)%
Other Financing Sources	\$56	\$0	\$0	\$0	0.0%
Revenue	\$13,462,763	\$17,447,258	\$15,919,143	\$(1,528,115)	(8.8)%
Other Interfund Reimbursements	\$174,540	\$138,000	\$160,000	\$22,000	15.9%
Semi-Discretionary Reimbursements	\$75,117,109	\$82,625,593	\$85,553,498	\$2,927,905	3.5%
Total Interfund Reimbursements	\$75,291,649	\$82,763,593	\$85,713,498	\$2,949,905	3.6%
Total Revenue	\$88,754,412	\$100,210,851	\$101,632,641	\$1,421,790	1.4%
Net Cost	\$157,765,439	\$164,911,907	\$167,541,858	\$2,629,951	1.6%
Positions	875.0	891.0	900.0	9.0	1.0%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs with the largest decreases in Pension Obligation Bonds, interest expense, and facility use which is partially offset by an increase in liability insurance.
- A decrease in vehicle costs as a result of one-time purchases in the prior year.
- An increase in equipment replacement at the Main Jail.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

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

- An increase in the Proposition 172 Public Safety Sales Tax allocation for existing programs and services.
- Decreases in housing reimbursements revenue from the U.S. Marshals inmates and a reduction in the Jail-Based Competency Treatment Program contract for minimum bed space.

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

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO Corrections Position Reclassifications - Correctional Svcs					
	(131,297)	0	0	(131,297)	(1.0)

Delete 1.0 FTE Sheriff Records Specialist Lv2, delete 1.0 FTE Sr. Sheriff Records Specialist, and add 1.0 FTE Sheriff Records Officer I: Senior Sheriff's Records Specialist and Sheriff's Records Specialist II perform nearly identical duties—statistical reporting, cash deposits, assisting the public, and processing payments. These responsibilities can be handled by one Sheriff's Records Officer I, along with additional tasks such as records and warrants checks, inmate interaction, and accessing court records. Eliminating the current SSRS and vacant SRSII positions and transferring their duties to a single SROI would allow for more comprehensive and efficient daily operations within the division.

Delete 3.0 FTE Sheriff Records Officer I, add 3.0 FTE Sheriff Records Officer II: These positions have expanded in leadership and compliance responsibilities mandated largely by the Mays Consent Decree. Maintaining these positions as SROIs creates a classification inequity and increases the risk to compliance and operational readiness. The scope of responsibilities are now better aligned with the SROII classification.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Services and Supplies Targeted Decreases - Multiple Programs					
	(758,519)	0	0	(758,519)	0.0

Decreases totaling \$2,000,000 in services and supplies expenditures have been identified within our department. These adjustments align with the overall cost-containment goals while minimizing immediate operational disruption. These service and supply reductions can be managed in the short term. It is important to note that we are not reducing current staff; rather, we are proposing staff be reassigned to fill other department vacant positions. As a result, the services and supplies being reduced are still necessary to fully support departmental operations and maintain expected service levels.

This approach is not sustainable long term without impacting service levels, efficiency, and overall effectiveness. While we are prepared to operate within these constraints for the greater organizational good, it is not an ideal or permanent solution. We remain hopeful that funding for the eliminated budget items would be reinstated as soon as feasible to ensure continued stability and optimal performance of the department.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$83,914,998	\$72,008,138	\$69,037,892	\$(2,970,246)	(4.1)%
Services & Supplies	\$26,997,114	\$28,983,068	\$30,227,325	\$1,244,257	4.3%
Other Charges	\$0	\$94,628	\$94,628	\$0	0.0%
Improvements	\$0	\$650,000	\$635,000	\$(15,000)	(2.3)%
Equipment	\$943,167	\$1,480,000	\$1,040,000	\$(440,000)	(29.7)%
Intrafund Charges	\$1,484,718	\$1,886,824	\$1,738,065	\$(148,759)	(7.9)%
Gross Expenditures/Appropriations	\$113,339,997	\$105,102,658	\$102,772,910	\$(2,329,748)	(2.2)%
Other Intrafund Reimbursements	\$(1,000,457)	\$(1,136,543)	\$(1,633,209)	\$(496,666)	43.7%
Intrafund Reimbursements within Department	\$(3,046,205)	\$(3,177,777)	\$(3,123,532)	\$54,245	(1.7)%
Total Intrafund Reimbursements	\$(4,046,662)	\$(4,314,320)	\$(4,756,741)	\$(442,421)	10.3%
Total Expenditures/Appropriations	\$109,293,335	\$100,788,338	\$98,016,169	\$(2,772,169)	(2.8)%
Licenses, Permits & Franchises	\$678,516	\$2,656,729	\$2,648,750	\$(7,979)	(0.3)%
Intergovernmental Revenues	\$1,797,492	\$52,300	\$65,160	\$12,860	24.6%
Charges for Services	\$753,107	\$682,434	\$655,465	\$(26,969)	(4.0)%
Miscellaneous Revenues	\$254,937	\$13,565	\$16,350	\$2,785	20.5%
Other Financing Sources	\$0	\$0	\$0	\$0	0.0%
Revenue	\$3,484,052	\$3,405,028	\$3,385,725	\$(19,303)	(0.6)%
Other Interfund Reimbursements	\$5,069,097	\$7,237,393	\$6,724,861	\$(512,532)	(7.1)%
Semi-Discretionary Reimbursements	\$40,373,566	\$24,492,940	\$26,623,991	\$2,131,051	8.7%
Total Interfund Reimbursements	\$45,442,662	\$31,730,333	\$33,348,852	\$1,618,519	5.1%
Total Revenue	\$48,926,715	\$35,135,361	\$36,734,577	\$1,599,216	4.6%
Net Cost	\$60,366,620	\$65,652,977	\$61,281,592	\$(4,371,385)	(6.7)%
Positions	323.0	323.0	305.0	(18.0)	(5.6)%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs which is partially offset by the base reduction of 1.0 FTE Senior Office Assistant and 1.0 FTE Administrative Services Officer I, resulting from reallocation of resources and increases in efficiency.
- Decreases in allocated costs with the largest decrease in Pension Obligation Bonds which is partially offset by an increase in liability insurance.
- Decreases in fixed assets as a result of one-time purchases in the prior year.

- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

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

- An increase in Proposition 172 Public Safety Sales Tax allocation for existing programs and services.
- Decreases in fingerprinting and training grant transfers from the Sheriff Restricted Revenue budget (BU 74080000) to fund eligible expenditures.
- Decreases in other revenues including alarm licenses/permits and charges for services.

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

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO HR Upgrade 1.0 FTE - Dept & Support Svcs					
	16,347	0	0	16,347	0.0

Delete 1.0 FTE Personnel Specialist and add 1.0 FTE Sr. Personnel Specialist to create growth opportunities and better balance workloads to increase operational efficiency. Difference will be funded with budget reduction and there will be zero net county cost.

The Personnel Technician (PT) oversees five Personnel Specialists handling employee actions (hiring, onboarding, promotions, demotions, terminations, timesheets, organizational and schedule changes), provides training and troubleshooting, manages the HR inbox, processes subpoenas and Public Records Requests, supports Internal and Legal Affairs, and completes payroll reports.

This proposal designates a Senior Personnel Specialist as lead to train staff, perform quality assurance quality check, manage a small division, and assume select payroll reports—allowing the PT to focus on complex and time-sensitive reporting. It improves workload distribution, coverage, skill development, and succession planning.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Services and Supplies Targeted Decreases - Multiple Programs					
	(652,182)	0	0	(652,182)	0.0

Decreases totaling \$2,000,000 in services and supplies expenditures have been identified within our department. These adjustments align with the overall cost-containment goals while minimizing immediate operational disruption. These service and supply reductions can be managed in the short term. It is important to note that we are not reducing current staff; rather, we are proposing staff be reassigned to fill other department vacant positions. As a result, the services and supplies being reduced are still necessary to fully support departmental operations and maintain expected service levels.

This approach is not sustainable long term without impacting service levels, efficiency, and overall effectiveness. While we are prepared to operate within these constraints for the greater organizational good, it is not an ideal or permanent solution. We remain hopeful that funding for the eliminated budget items would be reinstated as soon as feasible to ensure continued stability and optimal performance of the department.

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 and elder abuse, 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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$182,645,299	\$186,318,531	\$172,564,852	\$(13,753,679)	(7.4)%
Services & Supplies	\$32,373,669	\$35,078,825	\$34,926,748	\$(152,077)	(0.4)%
Other Charges	\$0	\$318,015	\$318,015	\$0	0.0%
Equipment	\$2,667,605	\$1,711,696	\$1,187,228	\$(524,468)	(30.6)%
Interfund Charges	\$267,322	\$267,438	\$267,196	\$(242)	(0.1)%
Intrafund Charges	\$4,545,089	\$4,745,360	\$4,746,214	\$854	0.0%
Gross Expenditures/Appropriations	\$222,498,984	\$228,439,865	\$214,010,253	\$(14,429,612)	(6.3)%
Other Intrafund Reimbursements	\$(804,937)	\$(802,619)	\$(300,000)	\$502,619	(62.6)%
Intrafund Reimbursements within Department	\$(260,489)	\$(380,637)	\$(379,321)	\$1,316	(0.3)%
Total Intrafund Reimbursements	\$(1,065,426)	\$(1,183,256)	\$(679,321)	\$503,935	(42.6)%
Total Expenditures/Appropriations	\$221,433,558	\$227,256,609	\$213,330,932	\$(13,925,677)	(6.1)%
Fines, Forfeitures & Penalties	\$2,862	\$2,105	\$4,005	\$1,900	90.3%
Intergovernmental Revenues	\$44,925,805	\$48,289,164	\$14,933,463	\$(33,355,701)	(69.1)%
Charges for Services	\$2,279,219	\$2,004,905	\$33,855,412	\$31,850,507	1,588.6%
Miscellaneous Revenues	\$910,069	\$300,000	\$51,000	\$(249,000)	(83.0)%
Other Financing Sources	\$1,320	\$0	\$0	\$0	0.0%
Revenue	\$48,119,274	\$50,596,174	\$48,843,880	\$(1,752,294)	(3.5)%
Other Interfund Reimbursements	\$5,067,042	\$4,640,489	\$4,513,008	\$(127,481)	(2.7)%
Semi-Discretionary Reimbursements	\$38,011,110	\$47,195,876	\$47,867,550	\$671,674	1.4%
Total Interfund Reimbursements	\$43,078,152	\$51,836,365	\$52,380,558	\$544,193	1.0%
Total Revenue	\$91,197,427	\$102,432,539	\$101,224,438	\$(1,208,101)	(1.2)%
Net Cost	\$130,236,131	\$124,824,070	\$112,106,494	\$(12,717,576)	(10.2)%
Positions	632.0	626.0	587.0	(39.0)	(6.2)%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs which is partially offset by the base reduction of 1.0 FTE Information Technology Infrastructure Analyst Level I position, resulting from a reallocation of resources and increases in efficiency.
- Decreases in allocated costs with the largest decrease in Pension Obligation Bonds which is partially offset by an increase in liability insurance.

- Decreases in services and supplies related to grant funding, primarily in the Organized Retail Theft (ORT) grant program.
- Decreases in fixed assets as a result of one-time purchases in the prior fiscal year.
- Recommended reductions detailed later in this section.

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

- Increases in Proposition 172 Public Safety Sales Tax and Realignment 2011 allocations for existing programs and services.
- Decreases in vehicle theft fees and asset forfeiture transfers from the Sheriff Restricted Revenue budget (BU 7408000) for eligible expenditures.
- Decreases in grant revenue, primarily in the ORT grant program. In additional revenues were shifted from other revenue accounts to the law enforcement services account to align with the services provided.

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

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - CSO Staff Reductions - Field & Investigative Svcs					
	(482,435)	0	0	(482,435)	(5.0)
Delete 5.0 FTEs to help reach target budget reductions. Delete 2.0 FTE Sheriffs Community Services Officer I (vacant), 3.0 FTE Community Services Officer 2 (vacant). These Community Services Officer (CSO) positions identified in this reduction are needed but are currently vacant are therefore included to help meet the target budget reductions. The loss of 5 CSO positions would mean longer wait times for non-priority calls for service. The CSO position can focus on responding to calls that do not require a deputy, such as cold report calls, non-hazardous vehicle code and parking regulation enforcement, special events, or emergency traffic control, and general parking control. With the removal of these positions, citizens who call for non-priority calls that the CSO would respond to could wait for an extended amount of time, and in some cases, days.					
SSO - Decreased funding for MED due to DBAW cuts - Field & Investigative Svcs (Categorical)					
	(119,000)	0	0	(119,000)	0.0
The Department of Boating and Waterways (DBAW) recently reduced funding by \$119,000 annually (from \$406,000 to \$287,000). SSO requests General Fund backfill of this reduction to sustain operations at the current level.					
SSO - Eliminate ID Theft Unit - Field & Investigative Svcs					
	(842,876)	0	0	(842,876)	(3.0)
Eliminate ID Theft Unit. Delete 3.0 FTEs - 3.0 FTE Deputy Sheriff Detective positions. Personnel would be reassigned into vacant department positions.					
Eliminating the dedicated Identity Theft detective unit would create significant operational, financial, and community-level consequences that extend far beyond individual fraud cases.					

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Eliminate Problem Oriented Policing (POP) Program - Field & Investigative Svcs					
	(3,411,000)	0	0	(3,411,000)	(14.0)

Eliminate Problem Oriented Policing (POP) Program. Delete 14.0 FTEs - 12.0 FTE Deputy Sheriff and 2.0 FTE Sergeant positions. Personnel would be reassigned into vacant department positions.

The absence of Problem-Oriented Policing (POP) teams within law enforcement can lead to a range of social, operational, and community impacts. Problem-Oriented Policing is an approach where law enforcement focuses on identifying and addressing underlying issues or patterns of crime and disorder, rather than simply reacting to individual incidents. This approach emphasizes long-term solutions by collaborating with the community, other agencies, and resources.

SSO - Eliminate the Gangs-North Unit - Field & Investigative Svcs					
	(1,654,490)	0	0	(1,654,490)	(6.0)

Eliminate the Gangs-North Unit. Delete 6.0 FTEs - 5.0 FTE Deputy Sheriff Detective and 1.0 FTE Sergeant Detective positions. Personnel would be reassigned into vacant department positions.

Eliminating the gang enforcement unit from the Sheriff's Office will produce a cascading set of consequences that will unfold both immediately and over time. Gang units are typically built around focused deterrence and intelligence-driven policing, concentrating on the small number of individuals and groups responsible for a disproportionate share of violent crime. When that specialization disappears, the Sheriff's Office will lose institutional knowledge and the detailed understanding of alliances, rivalries, retaliation patterns, and emerging trends that have been learned over the years. Studies have proven that sustained, targeted gang strategies can suppress gun violence; removing that focus can create space for organized groups to regroup and test boundaries.

SSO - Eliminate the Gangs-South Unit - Field & Investigative Svcs					
	(1,669,302)	0	0	(1,669,302)	(6.0)

Eliminate the Gangs-South Unit. Delete 6.0 FTEs - 5.0 FTE Deputy Sheriff Detective and 1.0 FTE Sergeant Detective positions. Personnel would be reassigned into vacant department positions.

Cutting or reducing this unit due to budget constraints would have immediate and long-term public safety consequences. Fewer dedicated resources would mean fewer proactive investigations, fewer illegal firearms seized, and diminished deterrence within gang networks. History consistently shows that when focused gang enforcement is reduced, gun violence trends upward.

SSO - Eliminate the Homeless Outreach Team - Field & Investigative Svcs					
	(2,517,073)	0	0	(2,517,073)	(10.0)

Eliminate the Homeless Outreach Team. Delete 10.0 FTEs - 9.0 FTE Deputy Sheriff and 1.0 FTE Sergeant positions. Personnel would be reassigned into vacant department positions.

The lack of homeless outreach teams within law enforcement can have several significant social, legal, and operational impacts. Homeless outreach teams are specialized units that focus on providing services and support to homeless individuals, often in collaboration with social services, rather than focusing solely on law enforcement.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Eliminate the Sheriff's Marine Patrol Unit - Field & Investigative Svcs					
	(1,092,248)	0	0	(1,092,248)	(4.0)

Eliminate the Sheriff's Marine Patrol Unit. Delete 4.0 FTEs - 3.0 FTE Deputy Sheriff and 1.0 FTE Sergeant positions. Personnel would be reassigned into vacant department positions.

The absence of marine law enforcement teams specialized units dedicated to enforcing laws on waterways—can lead to a variety of significant impacts, especially in coastal or water-based regions where marine activities, shipping, tourism, and fishing are vital. Marine patrol teams are essential for ensuring safety, maintaining law and order, and protecting the environment on water bodies like rivers, lakes, and oceans.

SSO - Services and Supplies Targeted Decreases - Multiple Programs					
	(419,457)	0	0	(419,457)	0.0

Decreases totaling \$2,000,000 in services and supplies expenditures have been identified within our department. These adjustments align with the overall cost-containment goals while minimizing immediate operational disruption. These service and supply reductions can be managed in the short term. It is important to note that we are not reducing current staff; rather, we are proposing staff be reassigned to fill other department vacant positions. As a result, the services and supplies being reduced are still necessary to fully support departmental operations and maintain expected service levels.

This approach is not sustainable long term without impacting service levels, efficiency, and overall effectiveness. While we are prepared to operate within these constraints for the greater organizational good, it is not an ideal or permanent solution. We remain hopeful that funding for the eliminated budget items would be reinstated as soon as feasible to ensure continued stability and optimal performance of the department.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$15,035,351	\$11,654,442	\$11,588,878	\$(65,564)	(0.6)%
Services & Supplies	\$2,247,337	\$3,188,152	\$3,095,738	\$(92,414)	(2.9)%
Other Charges	\$26,594	\$0	\$0	\$0	0.0%
Equipment	\$3,928,967	\$0	\$26,604	\$26,604	100.0%
Intrafund Charges	\$51,231	\$68,535	\$59,546	\$(8,989)	(13.1)%
Gross Expenditures/Appropriations	\$21,289,480	\$14,911,129	\$14,770,766	\$(140,363)	(0.9)%
Other Intrafund Reimbursements	\$(404,889)	\$(432,557)	\$(429,352)	\$3,205	(0.7)%
Total Intrafund Reimbursements	\$(404,889)	\$(432,557)	\$(429,352)	\$3,205	(0.7)%
Total Expenditures/Appropriations	\$20,884,591	\$14,478,572	\$14,341,414	\$(137,158)	(0.9)%
Licenses, Permits & Franchises	\$686,368	\$1,135	\$1,000	\$(135)	(11.9)%
Intergovernmental Revenues	\$605,808	\$584,859	\$552,003	\$(32,856)	(5.6)%
Charges for Services	\$485,151	\$486,785	\$491,811	\$5,026	1.0%
Miscellaneous Revenues	\$1,617	\$0	\$0	\$0	0.0%
Other Financing Sources	\$0	\$0	\$0	\$0	0.0%
Revenue	\$1,778,944	\$1,072,779	\$1,044,814	\$(27,965)	(2.6)%
Other Interfund Reimbursements	\$4,435,688	\$1,850,910	\$1,877,514	\$26,604	1.4%
Semi-Discretionary Reimbursements	\$2,254,858	\$3,805,711	\$3,986,355	\$180,644	4.7%
Total Interfund Reimbursements	\$6,690,547	\$5,656,621	\$5,863,869	\$207,248	3.7%
Total Revenue	\$8,469,490	\$6,729,400	\$6,908,683	\$179,283	2.7%
Net Cost	\$12,415,101	\$7,749,172	\$7,432,731	\$(316,441)	(4.1)%
Positions	51.0	46.0	42.0	(4.0)	(8.7)%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs with the largest decreases in Pension Obligation Bonds and workers compensation.
- An increase in fixed asset for equipment replacement.
- Recommended reductions detailed later in this section.

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

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

- An increase in Civil Process (Tucker) Fees transfer from the Sheriff Restricted Revenue budget (BU 7408000) to fund equipment replacement.
- A decrease in grant funding from the Tobacco Grant program which is partially offset by a minor increase in personnel service fees.

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

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SSO - Services and Supplies Targeted Decreases - Multiple Programs					
	(15,564)	0	0	(15,564)	0.0

Decreases totaling \$2,000,000 in services and supplies expenditures have been identified within our department. These adjustments align with the overall cost-containment goals while minimizing immediate operational disruption. These service and supply reductions can be managed in the short term. It is important to note that we are not reducing current staff; rather, we are proposing staff be reassigned to fill other department vacant positions. As a result, the services and supplies being reduced are still necessary to fully support departmental operations and maintain expected service levels.

This approach is not sustainable long term without impacting service levels, efficiency, and overall effectiveness. While we are prepared to operate within these constraints for the greater organizational good, it is not an ideal or permanent solution. We remain hopeful that funding for the eliminated budget items would be reinstated as soon as feasible to ensure continued stability and optimal performance of the department.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Advancement Grant	\$322,927	\$1,133,713	\$992,550	\$(141,163)	(12.5)%
Asset Forfeiture	\$515,469	\$2,033,195	\$1,791,512	\$(241,683)	(11.9)%
Cal-ID	\$2,489,574	\$4,389,919	\$4,201,423	\$(188,496)	(4.3)%
Central Valley Information Sharing System	\$224,209	\$370,633	\$225,061	\$(145,572)	(39.3)%
CFD Fees	\$2,969,173	\$3,122,306	\$3,692,877	\$570,571	18.3%
Civil Process (Tucker) Fees	\$4,435,688	\$5,310,483	\$5,337,087	\$26,604	0.5%
Crime Prevention	\$0	\$940	\$931	\$(9)	(1.0)%
Training Fees	\$2,032,386	\$3,308,055	\$3,126,763	\$(181,292)	(5.5)%
Vehicle Theft	\$508,170	\$1,770,180	\$1,663,271	\$(106,909)	(6.0)%
Work Release	\$174,540	\$228,420	\$271,320	\$42,900	18.8%
Gross Expenditures/Appropriations	\$13,672,137	\$21,667,844	\$21,302,795	\$(365,049)	(1.7)%
Total Expenditures/Appropriations	\$13,672,137	\$21,667,844	\$21,302,795	\$(365,049)	(1.7)%
Total Financing Uses	\$13,672,137	\$21,667,844	\$21,302,795	\$(365,049)	(1.7)%
Revenue	\$11,466,787	\$9,135,152	\$10,690,844	\$1,555,692	17.0%
Total Revenue	\$11,466,787	\$9,135,152	\$10,690,844	\$1,555,692	17.0%
Total Use of Fund Balance	\$14,738,043	\$12,532,692	\$10,611,951	\$(1,920,741)	(15.3)%
Total Financing Sources	\$26,204,830	\$21,667,844	\$21,302,795	\$(365,049)	(1.7)%
Net Cost	\$(12,532,692)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$13,672,137	\$13,616,792	\$13,275,383	\$(341,409)	(2.5)%
Appropriation for Contingencies	\$0	\$8,051,052	\$8,027,412	\$(23,640)	(0.3)%
Gross Expenditures/Appropriations	\$13,672,137	\$21,667,844	\$21,302,795	\$(365,049)	(1.7)%
Total Expenditures/Appropriations	\$13,672,137	\$21,667,844	\$21,302,795	\$(365,049)	(1.7)%
Total Financing Uses	\$13,672,137	\$21,667,844	\$21,302,795	\$(365,049)	(1.7)%
Taxes	\$2,981,769	\$2,969,173	\$3,539,744	\$570,571	19.2%
Fines, Forfeitures & Penalties	\$293,704	\$180	\$130,000	\$129,820	72,122.2%
Revenue from Use Of Money & Property	\$756,531	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$2,088,505	\$2,645,916	\$2,270,300	\$(375,616)	(14.2)%
Charges for Services	\$4,489,576	\$3,152,000	\$4,197,700	\$1,045,700	33.2%
Miscellaneous Revenues	\$856,702	\$367,883	\$553,100	\$185,217	50.3%
Revenue	\$11,466,787	\$9,135,152	\$10,690,844	\$1,555,692	17.0%
Total Revenue	\$11,466,787	\$9,135,152	\$10,690,844	\$1,555,692	17.0%
Fund Balance	\$14,738,043	\$12,532,692	\$10,611,951	\$(1,920,741)	(15.3)%
Total Use of Fund Balance	\$14,738,043	\$12,532,692	\$10,611,951	\$(1,920,741)	(15.3)%
Total Financing Sources	\$26,204,830	\$21,667,844	\$21,302,795	\$(365,049)	(1.7)%
Net Cost	\$(12,532,692)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$322,927	\$1,087,565	\$986,000	\$(101,565)	(9.3)%
Appropriation for Contingencies	\$0	\$46,148	\$6,550	\$(39,598)	(85.8)%
Gross Expenditures/Appropriations	\$322,927	\$1,133,713	\$992,550	\$(141,163)	(12.5)%
Total Expenditures/Appropriations	\$322,927	\$1,133,713	\$992,550	\$(141,163)	(12.5)%
Total Financing Uses	\$322,927	\$1,133,713	\$992,550	\$(141,163)	(12.5)%
Fund Balance	\$1,456,640	\$1,133,713	\$992,550	\$(141,163)	(12.5)%
Total Use of Fund Balance	\$1,456,640	\$1,133,713	\$992,550	\$(141,163)	(12.5)%
Total Financing Sources	\$1,456,640	\$1,133,713	\$992,550	\$(141,163)	(12.5)%
Net Cost	\$(1,133,713)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

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

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$515,469	\$374,378	\$260,375	\$(114,003)	(30.5)%
Appropriation for Contingencies	\$0	\$1,658,817	\$1,531,137	\$(127,680)	(7.7)%
Gross Expenditures/Appropriations	\$515,469	\$2,033,195	\$1,791,512	\$(241,683)	(11.9)%
Total Expenditures/Appropriations	\$515,469	\$2,033,195	\$1,791,512	\$(241,683)	(11.9)%
Total Financing Uses	\$515,469	\$2,033,195	\$1,791,512	\$(241,683)	(11.9)%
Fines, Forfeitures & Penalties	\$155,542	\$0	\$0	\$0	0.0%
Revenue from Use Of Money & Property	\$756,951	\$0	\$0	\$0	0.0%
Revenue	\$912,493	\$0	\$0	\$0	0.0%
Total Revenue	\$912,493	\$0	\$0	\$0	0.0%
Fund Balance	\$1,636,172	\$2,033,195	\$1,791,512	\$(241,683)	(11.9)%
Total Use of Fund Balance	\$1,636,172	\$2,033,195	\$1,791,512	\$(241,683)	(11.9)%
Total Financing Sources	\$2,548,665	\$2,033,195	\$1,791,512	\$(241,683)	(11.9)%
Net Cost	\$(2,033,195)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

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

Cal-ID

Program Overview

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

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$2,489,574	\$2,588,195	\$2,504,092	\$(84,103)	(3.2)%
Appropriation for Contingencies	\$0	\$1,801,724	\$1,697,331	\$(104,393)	(5.8)%
Gross Expenditures/Appropriations	\$2,489,574	\$4,389,919	\$4,201,423	\$(188,496)	(4.3)%
Total Expenditures/Appropriations	\$2,489,574	\$4,389,919	\$4,201,423	\$(188,496)	(4.3)%
Total Financing Uses	\$2,489,574	\$4,389,919	\$4,201,423	\$(188,496)	(4.3)%
Fines, Forfeitures & Penalties	\$138,047	\$0	\$129,900	\$129,900	100.0%
Revenue from Use Of Money & Property	\$(420)	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$1,344,904	\$2,045,366	\$1,462,500	\$(582,866)	(28.5)%
Charges for Services	\$0	\$12,000	\$0	\$(12,000)	(100.0)%
Revenue	\$1,482,530	\$2,057,366	\$1,592,400	\$(464,966)	(22.6)%
Total Revenue	\$1,482,530	\$2,057,366	\$1,592,400	\$(464,966)	(22.6)%
Fund Balance	\$3,339,598	\$2,332,553	\$2,609,023	\$276,470	11.9%
Total Use of Fund Balance	\$3,339,598	\$2,332,553	\$2,609,023	\$276,470	11.9%
Total Financing Sources	\$4,822,128	\$4,389,919	\$4,201,423	\$(188,496)	(4.3)%
Net Cost	\$(2,332,554)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to a decrease in projected revenue from fees and the shift of penalties revenue to the correct account.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$224,209	\$370,633	\$225,061	\$(145,572)	(39.3)%
Gross Expenditures/Appropriations	\$224,209	\$370,633	\$225,061	\$(145,572)	(39.3)%
Total Expenditures/Appropriations	\$224,209	\$370,633	\$225,061	\$(145,572)	(39.3)%
Total Financing Uses	\$224,209	\$370,633	\$225,061	\$(145,572)	(39.3)%
Miscellaneous Revenues	\$216,071	\$367,883	\$99,300	\$(268,583)	(73.0)%
Revenue	\$216,071	\$367,883	\$99,300	\$(268,583)	(73.0)%
Total Revenue	\$216,071	\$367,883	\$99,300	\$(268,583)	(73.0)%
Fund Balance	\$10,888	\$2,750	\$125,761	\$123,011	4,473.1%
Total Use of Fund Balance	\$10,888	\$2,750	\$125,761	\$123,011	4,473.1%
Total Financing Sources	\$226,959	\$370,633	\$225,061	\$(145,572)	(39.3)%
Net Cost	\$(2,750)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to a decrease in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures, resulting from adjustments made to current program needs.

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

CFD Fees

Program Overview

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

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$2,969,173	\$2,969,173	\$3,539,744	\$570,571	19.2%
Appropriation for Contingencies	\$0	\$153,133	\$153,133	\$0	0.0%
Gross Expenditures/Appropriations	\$2,969,173	\$3,122,306	\$3,692,877	\$570,571	18.3%
Total Expenditures/Appropriations	\$2,969,173	\$3,122,306	\$3,692,877	\$570,571	18.3%
Total Financing Uses	\$2,969,173	\$3,122,306	\$3,692,877	\$570,571	18.3%
Taxes	\$2,981,769	\$2,969,173	\$3,539,744	\$570,571	19.2%
Revenue	\$2,981,769	\$2,969,173	\$3,539,744	\$570,571	19.2%
Total Revenue	\$2,981,769	\$2,969,173	\$3,539,744	\$570,571	19.2%
Fund Balance	\$140,537	\$153,133	\$153,133	\$0	0.0%
Total Use of Fund Balance	\$140,537	\$153,133	\$153,133	\$0	0.0%
Total Financing Sources	\$3,122,306	\$3,122,306	\$3,692,877	\$570,571	18.3%
Net Cost	\$(153,133)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to an increase in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures, resulting from adjustments made to current program needs.

The change in total revenue is due to an anticipated increase in taxes based on the change in the Consumer Price Index.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$4,435,688	\$1,850,910	\$1,877,514	\$26,604	1.4%
Appropriation for Contingencies	\$0	\$3,459,573	\$3,459,573	\$0	0.0%
Gross Expenditures/Appropriations	\$4,435,688	\$5,310,483	\$5,337,087	\$26,604	0.5%
Total Expenditures/Appropriations	\$4,435,688	\$5,310,483	\$5,337,087	\$26,604	0.5%
Total Financing Uses	\$4,435,688	\$5,310,483	\$5,337,087	\$26,604	0.5%
Charges for Services	\$2,620,794	\$1,800,000	\$2,640,500	\$840,500	46.7%
Miscellaneous Revenues	\$640,631	\$0	\$453,800	\$453,800	100.0%
Revenue	\$3,261,425	\$1,800,000	\$3,094,300	\$1,294,300	71.9%
Total Revenue	\$3,261,425	\$1,800,000	\$3,094,300	\$1,294,300	71.9%
Fund Balance	\$4,684,746	\$3,510,483	\$2,242,787	\$(1,267,696)	(36.1)%
Total Use of Fund Balance	\$4,684,746	\$3,510,483	\$2,242,787	\$(1,267,696)	(36.1)%
Total Financing Sources	\$7,946,171	\$5,310,483	\$5,337,087	\$26,604	0.5%
Net Cost	\$(3,510,483)	\$0	\$0	\$0	0.0%

Summary of Changes

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

The change in total revenue is due to:

- An increase in fees revenue based on the FY 2025-26 trend.
- An increase in insurance proceeds and other miscellaneous revenues.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Appropriation for Contingencies	\$0	\$940	\$931	\$(9)	(1.0)%
Gross Expenditures/Appropriations	\$0	\$940	\$931	\$(9)	(1.0)%
Total Expenditures/Appropriations	\$0	\$940	\$931	\$(9)	(1.0)%
Total Financing Uses	\$0	\$940	\$931	\$(9)	(1.0)%
Fines, Forfeitures & Penalties	\$116	\$180	\$100	\$(80)	(44.4)%
Revenue	\$116	\$180	\$100	\$(80)	(44.4)%
Total Revenue	\$116	\$180	\$100	\$(80)	(44.4)%
Fund Balance	\$644	\$760	\$831	\$71	9.3%
Total Use of Fund Balance	\$644	\$760	\$831	\$71	9.3%
Total Financing Sources	\$760	\$940	\$931	\$(9)	(1.0)%
Net Cost	\$(760)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to a decrease in contingencies to fund future program needs.

The change in revenue is due to a decrease in fines revenue based on FY 2025-26 trend.

Training Fees

Program Overview

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

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$2,032,386	\$3,191,000	\$3,009,708	\$(181,292)	(5.7)%
Appropriation for Contingencies	\$0	\$117,055	\$117,055	\$0	0.0%
Gross Expenditures/Appropriations	\$2,032,386	\$3,308,055	\$3,126,763	\$(181,292)	(5.5)%
Total Expenditures/Appropriations	\$2,032,386	\$3,308,055	\$3,126,763	\$(181,292)	(5.5)%
Total Financing Uses	\$2,032,386	\$3,308,055	\$3,126,763	\$(181,292)	(5.5)%
Charges for Services	\$1,694,242	\$1,200,000	\$1,374,300	\$174,300	14.5%
Revenue	\$1,694,242	\$1,200,000	\$1,374,300	\$174,300	14.5%
Total Revenue	\$1,694,242	\$1,200,000	\$1,374,300	\$174,300	14.5%
Fund Balance	\$2,446,199	\$2,108,055	\$1,752,463	\$(355,592)	(16.9)%
Total Use of Fund Balance	\$2,446,199	\$2,108,055	\$1,752,463	\$(355,592)	(16.9)%
Total Financing Sources	\$4,140,441	\$3,308,055	\$3,126,763	\$(181,292)	(5.5)%
Net Cost	\$(2,108,055)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to a decrease in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures, resulting from adjustments made to current program needs.

The change in total revenue is due to an increase in fees revenue based on anticipated training activities.

Vehicle Theft

Program Overview

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

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$508,170	\$1,046,938	\$712,889	\$(334,049)	(31.9)%
Appropriation for Contingencies	\$0	\$723,242	\$950,382	\$227,140	31.4%
Gross Expenditures/Appropriations	\$508,170	\$1,770,180	\$1,663,271	\$(106,909)	(6.0)%
Total Expenditures/Appropriations	\$508,170	\$1,770,180	\$1,663,271	\$(106,909)	(6.0)%
Total Financing Uses	\$508,170	\$1,770,180	\$1,663,271	\$(106,909)	(6.0)%
Intergovernmental Revenues	\$743,602	\$600,550	\$807,800	\$207,250	34.5%
Revenue	\$743,602	\$600,550	\$807,800	\$207,250	34.5%
Total Revenue	\$743,602	\$600,550	\$807,800	\$207,250	34.5%
Fund Balance	\$934,199	\$1,169,630	\$855,471	\$(314,159)	(26.9)%
Total Use of Fund Balance	\$934,199	\$1,169,630	\$855,471	\$(314,159)	(26.9)%
Total Financing Sources	\$1,677,801	\$1,770,180	\$1,663,271	\$(106,909)	(6.0)%
Net Cost	\$(1,169,630)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to an increase in fees based on the FY 2025-26 trend.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$174,540	\$138,000	\$160,000	\$22,000	15.9%
Appropriation for Contingencies	\$0	\$90,420	\$111,320	\$20,900	23.1%
Gross Expenditures/Appropriations	\$174,540	\$228,420	\$271,320	\$42,900	18.8%
Total Expenditures/Appropriations	\$174,540	\$228,420	\$271,320	\$42,900	18.8%
Total Financing Uses	\$174,540	\$228,420	\$271,320	\$42,900	18.8%
Charges for Services	\$174,540	\$140,000	\$182,900	\$42,900	30.6%
Revenue	\$174,540	\$140,000	\$182,900	\$42,900	30.6%
Total Revenue	\$174,540	\$140,000	\$182,900	\$42,900	30.6%
Fund Balance	\$88,420	\$88,420	\$88,420	\$0	0.0%
Total Use of Fund Balance	\$88,420	\$88,420	\$88,420	\$0	0.0%
Total Financing Sources	\$262,960	\$228,420	\$271,320	\$42,900	18.8%
Net Cost	\$(88,420)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfers to the Sheriff operating budget unit (BU 7400000) for eligible expenditures, resulting from adjustments made to current program needs.
- An increase in contingencies for future program needs.

The change in total revenue is due to an increase in fees revenue based on the FY 2025-26 trend.

SSD DOJ Asset Forfeiture

Budget Unit Functions & Responsibilities

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
DOJ Asset Forfeiture	\$1,074,230	\$478,826	\$228,826	\$(250,000)	(52.2)%
Gross Expenditures/Appropriations	\$1,074,230	\$478,826	\$228,826	\$(250,000)	(52.2)%
Total Expenditures/Appropriations	\$1,074,230	\$478,826	\$228,826	\$(250,000)	(52.2)%
Total Financing Uses	\$1,074,230	\$478,826	\$228,826	\$(250,000)	(52.2)%
Revenue	\$129,261	\$0	\$0	\$0	0.0%
Total Revenue	\$129,261	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$1,423,795	\$478,826	\$228,826	\$(250,000)	(52.2)%
Total Financing Sources	\$1,553,056	\$478,826	\$228,826	\$(250,000)	(52.2)%
Net Cost	\$(478,827)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$1,074,230	\$250,000	\$0	\$(250,000)	(100.0)%
Appropriation for Contingencies	\$0	\$228,826	\$228,826	\$0	0.0%
Gross Expenditures/Appropriations	\$1,074,230	\$478,826	\$228,826	\$(250,000)	(52.2)%
Total Expenditures/Appropriations	\$1,074,230	\$478,826	\$228,826	\$(250,000)	(52.2)%
Total Financing Uses	\$1,074,230	\$478,826	\$228,826	\$(250,000)	(52.2)%
Fines, Forfeitures & Penalties	\$129,261	\$0	\$0	\$0	0.0%
Revenue	\$129,261	\$0	\$0	\$0	0.0%
Total Revenue	\$129,261	\$0	\$0	\$0	0.0%
Fund Balance	\$1,423,795	\$478,826	\$228,826	\$(250,000)	(52.2)%
Total Use of Fund Balance	\$1,423,795	\$478,826	\$228,826	\$(250,000)	(52.2)%
Total Financing Sources	\$1,553,056	\$478,826	\$228,826	\$(250,000)	(52.2)%
Net Cost	\$(478,827)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to a decrease in funding transfers to the Sheriff operating budget (BU 7400000) for eligible expenditures, resulting from adjustments made to current program needs.

Jail Industries

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Jail Industry	\$249,688	\$408,167	\$403,565	\$(4,602)	(1.1)%
Gross Expenditures/Appropriations	\$249,688	\$408,167	\$403,565	\$(4,602)	(1.1)%
Total Expenditures/Appropriations	\$249,688	\$408,167	\$403,565	\$(4,602)	(1.1)%
Total Financing Uses	\$249,688	\$408,167	\$403,565	\$(4,602)	(1.1)%
Revenue	\$249,688	\$306,030	\$301,428	\$(4,602)	(1.5)%
Total Revenue	\$249,688	\$306,030	\$301,428	\$(4,602)	(1.5)%
Total Use of Fund Balance	\$102,137	\$102,137	\$102,137	\$0	0.0%
Total Financing Sources	\$351,825	\$408,167	\$403,565	\$(4,602)	(1.1)%
Net Cost	\$(102,137)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$232,256	\$269,520	\$289,170	\$19,650	7.3%
Other Charges	\$17,432	\$17,297	\$12,258	\$(5,039)	(29.1)%
Appropriation for Contingencies	\$0	\$121,350	\$102,137	\$(19,213)	(15.8)%
Gross Expenditures/Appropriations	\$249,688	\$408,167	\$403,565	\$(4,602)	(1.1)%
Total Expenditures/Appropriations	\$249,688	\$408,167	\$403,565	\$(4,602)	(1.1)%
Total Financing Uses	\$249,688	\$408,167	\$403,565	\$(4,602)	(1.1)%
Taxes	\$16,602	\$13,920	\$13,920	\$0	0.0%
Revenue from Use Of Money & Property	\$15,208	\$0	\$0	\$0	0.0%
Charges for Services	\$224,972	\$214,000	\$214,000	\$0	0.0%
Miscellaneous Revenues	\$(7,252)	\$78,110	\$73,508	\$(4,602)	(5.9)%
Other Financing Sources	\$158	\$0	\$0	\$0	0.0%
Revenue	\$249,688	\$306,030	\$301,428	\$(4,602)	(1.5)%
Total Revenue	\$249,688	\$306,030	\$301,428	\$(4,602)	(1.5)%
Fund Balance	\$102,137	\$102,137	\$102,137	\$0	0.0%
Total Use of Fund Balance	\$102,137	\$102,137	\$102,137	\$0	0.0%
Total Financing Sources	\$351,825	\$408,167	\$403,565	\$(4,602)	(1.1)%
Net Cost	\$(102,137)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to a decrease in miscellaneous service revenue from engraving and other welding projects.

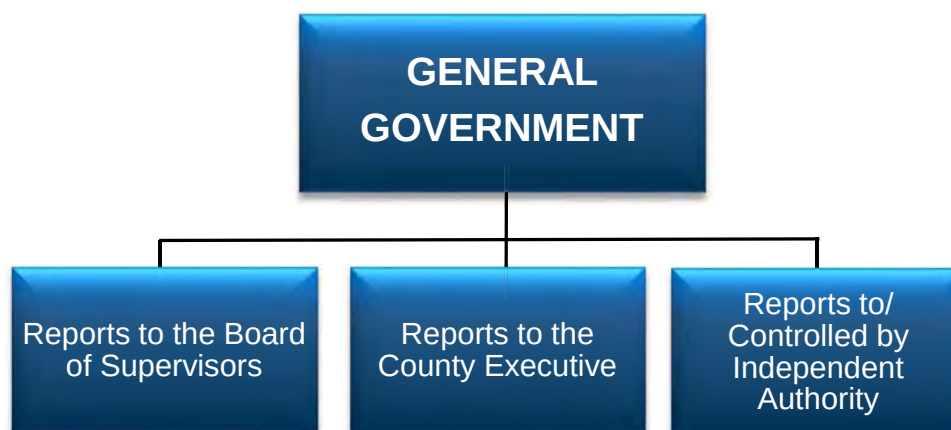


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Agency Structure



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. The following is a summary of the budget units that fall into these categories:

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

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

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

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5980000	Appropriation For Contingency	\$16,246,820	\$16,246,820	\$16,246,820	0.0
001A	4210000	Civil Service Commission	\$544,342	\$544,342	\$484,342	2.0
001A	4010000	Clerk of the Board	\$5,096,684	\$4,724,842	\$2,987,622	20.0
001A	4810000	County Counsel	\$23,618,784	\$8,734,585	\$4,271,082	74.0
001A	5730000	County Executive Cabinet	\$28,309,909	\$7,996,513	\$1,125,491	54.0
001A	5110000	Financing-Transfers/Reimbursement	\$6,350,330	\$6,350,330	\$8,186,470	0.0
001A	5770000	Non-Departmental Costs/General Fund	\$23,840,529	\$23,840,529	\$23,840,529	0.0

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5700000	Non-Departmental Revenues/General Fund	\$0	\$0	\$(967,112,934)	0.0
General Fund Total			\$104,007,398	\$68,437,961	\$(909,970,578)	150.0
001F	5060000	Community Investment Program	\$0	\$0	\$0	0.0
001G	5790000	Neighborhood Revitalization	\$910,872	\$910,872	\$0	0.0
001J	7460000	Public Safety Sales Tax	\$183,380,306	\$183,380,306	\$0	0.0
001K	7480000	1991 Realignment	\$429,581,944	\$429,581,944	\$0	0.0
001M	7440000	2011 Realignment	\$455,167,964	\$455,167,964	\$0	0.0
001R	4811001	Settlement-Consumer Protection Funds	\$754,905	\$754,905	\$0	0.0
015A	4060000	Transient-Occupancy Tax	\$5,076,929	\$5,076,929	\$0	0.0
016A	5940000	Teeter Plan	\$53,435,156	\$53,435,156	\$0	0.0
030A	9030000	Interagency Procurement	\$0	\$0	\$0	0.0
101A	3070000	Antelope Public Facilities Financing Plan	\$1,670,328	\$1,670,328	\$0	0.0
105A	2870000	Laguna Crk/Elliott Rch CFD No. 1	\$474,665	\$474,665	\$0	0.0
107A	3090000	Laguna Community Facilities District	\$269,618	\$269,618	\$0	0.0
108A	2840000	Vineyard Public Facilities Financing Plan	\$17,465,183	\$17,465,183	\$0	0.0
118A	1182880	Florin Road Capital Project	\$489,916	\$489,916	\$0	0.0
130A	1300000	Laguna Stonelake CFD	\$403,765	\$403,765	\$0	0.0
131A	1310000	Park Meadows CFD-Bond Proceeds	\$260,596	\$260,596	\$0	0.0
132A	1320000	Mather Landscape Maint CFD	\$315,552	\$315,552	\$0	0.0
136A	1360000	Mather PFFP	\$1,152,761	\$1,152,761	\$0	0.0
139A	1390000	Metro Air Park 2001 CFD 2000-1	\$46,240,799	\$46,240,799	\$0	0.0
140A	1400000	McClellan CFD 2004-1	\$1,075,429	\$1,075,429	\$0	0.0
142A	1420000	Metro Air Park Services Tax	\$1,534,086	\$1,534,086	\$0	0.0
143A	1430000	North Vineyard Station Specific Plan	\$5,308,566	\$5,308,566	\$0	0.0
144A	1440000	North Vineyard Station CFDs	\$5,097,368	\$5,097,368	\$0	0.0
145A	1450000	Florin Vineyard Comm Plan	\$13,062,472	\$13,062,472	\$0	0.0
146A	1460000	Metro Air Park Impact Fees	\$35,582,877	\$35,582,877	\$0	0.0
147A	1470000	Florin Vineyard No. 1 CFD 2016-2	\$955,098	\$955,098	\$0	0.0
160A	1600000	Countywide Library Facilities	\$9,130,133	\$9,130,133	\$0	0.0
257C	2857000	CSA No. 10	\$1,133,581	\$1,133,581	\$0	0.0
277A	9277000	Fixed Asset Revolving	\$0	\$0	\$0	0.0
280A	9280000	Juvenile Courthouse Project-Debt Service	\$2,626,720	\$2,626,720	\$0	0.0
282A	9282000	2004 Pension Obligation Bond-Debt Service	\$44,108,160	\$44,108,160	\$0	0.0
301A	3011000	2020 Refunding COPs-Debt Service	\$3,973,418	\$3,973,418	\$0	0.0

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
307A	9307001	2018 Refunding COPs-Debt Service	\$10,399,262	\$10,399,262	\$0	0.0
313A	9313000	Pension Obligation Bond-Debt Service	\$0	\$0	\$0	0.0
Non-General Fund Total			\$1,331,038,429	\$1,331,038,429	\$0	0.0
Grand Total			\$1,435,045,827	\$1,399,476,390	\$(909,970,578)	150.0

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
CalWORKS-Related	\$183,349,836	\$194,303,122	\$194,807,994	\$504,872	0.3%
Mental Health	\$66,719,969	\$75,787,977	\$75,787,977	\$0	0.0%
Public Health	\$19,618,492	\$20,038,101	\$19,058,725	\$(979,376)	(4.9)%
Social Services	\$157,587,145	\$142,001,179	\$139,927,248	\$(2,073,931)	(1.5)%
Gross Expenditures/Appropriations	\$427,275,442	\$432,130,379	\$429,581,944	\$(2,548,435)	(0.6)%
Total Expenditures/Appropriations	\$427,275,442	\$432,130,379	\$429,581,944	\$(2,548,435)	(0.6)%
Provision for Reserves	\$14,258,267	\$3,015,334	\$0	\$(3,015,334)	(100.0)%
Total Financing Uses	\$441,533,709	\$435,145,713	\$429,581,944	\$(5,563,769)	(1.3)%
Revenue	\$410,082,317	\$387,122,270	\$427,933,919	\$40,811,649	10.5%
Total Revenue	\$410,082,317	\$387,122,270	\$427,933,919	\$40,811,649	10.5%
Total Use of Fund Balance	\$67,984,546	\$48,023,443	\$1,648,025	\$(46,375,418)	(96.6)%
Total Financing Sources	\$478,066,863	\$435,145,713	\$429,581,944	\$(5,563,769)	(1.3)%
Net Cost	\$(36,533,154)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$427,275,442	\$432,130,379	\$429,581,944	\$(2,548,435)	(0.6)%
Gross Expenditures/Appropriations	\$427,275,442	\$432,130,379	\$429,581,944	\$(2,548,435)	(0.6)%
Total Expenditures/Appropriations	\$427,275,442	\$432,130,379	\$429,581,944	\$(2,548,435)	(0.6)%
Provision for Reserves	\$14,258,267	\$3,015,334	\$0	\$(3,015,334)	(100.0)%
Total Financing Uses	\$441,533,709	\$435,145,713	\$429,581,944	\$(5,563,769)	(1.3)%
Intergovernmental Revenues	\$410,082,317	\$387,122,270	\$427,933,919	\$40,811,649	10.5%
Revenue	\$410,082,317	\$387,122,270	\$427,933,919	\$40,811,649	10.5%
Total Revenue	\$410,082,317	\$387,122,270	\$427,933,919	\$40,811,649	10.5%
Reserve Release	\$13,750,184	\$11,490,290	\$1,648,025	\$(9,842,265)	(85.7)%
Fund Balance	\$54,234,362	\$36,533,153	\$0	\$(36,533,153)	(100.0)%
Total Use of Fund Balance	\$67,984,546	\$48,023,443	\$1,648,025	\$(46,375,418)	(96.6)%
Total Financing Sources	\$478,066,863	\$435,145,713	\$429,581,944	\$(5,563,769)	(1.3)%
Net Cost	\$(36,533,154)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

1991 Realignment Allocations

	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget
CalWORKs Maintenance of Effort		
Human Assistance-Aid Payments	\$75,764,711	\$75,764,711
CalWORKs Maintenance of Effort Total	\$75,764,711	\$75,764,711
Child Poverty And Family Supplemental Support		
Human Assistance-Aid Payments	\$79,954,646	\$80,459,518
Child Poverty And Family Supplemental Support Total	\$79,954,646	\$80,459,518
Family Support		
Human Assistance-Aid Payments	\$38,583,765	\$38,583,765
Family Support Total	\$38,583,765	\$38,583,765
CalWORKs-Related Total	\$194,303,122	\$194,807,994
Mental Health		
Child, Family and Adult Services	\$2,400,561	\$3,528,677
Correctional Health Services	\$6,649,002	\$26,690,525
Health Services	\$66,738,414	\$45,568,775
Mental Health Total	\$75,787,977	\$75,787,977
Public Health		
Correctional Health Services	\$2,222,993	\$2,268,968
Health - Medical Treatment Payments	\$783,432	\$763,846
Health Services	\$17,031,676	\$16,025,911
Public Health Total	\$20,038,101	\$19,058,725
Social Services		
Child, Family and Adult Services	\$22,334,901	\$24,071,913
Health Services	\$1,304,573	\$1,286,371
Homeless Services and Housing	\$1,838,586	\$1,838,586
Human Assistance-Administration	\$14,823,223	\$12,449,442
Human Assistance-Aid Payments	\$12,099,206	\$11,930,393
IHSS Provider Payments	\$89,600,690	\$88,350,543
Social Services Total	\$142,001,179	\$139,927,248
1991 Realignment Total	\$432,130,379	\$429,581,944

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$183,349,836	\$194,303,122	\$194,807,994	\$504,872	0.3%
Gross Expenditures/Appropriations	\$183,349,836	\$194,303,122	\$194,807,994	\$504,872	0.3%
Total Expenditures/Appropriations	\$183,349,836	\$194,303,122	\$194,807,994	\$504,872	0.3%
Total Financing Uses	\$183,349,836	\$194,303,122	\$194,807,994	\$504,872	0.3%
Intergovernmental Revenues	\$183,349,836	\$160,878,888	\$194,807,994	\$33,929,106	21.1%
Revenue	\$183,349,836	\$160,878,888	\$194,807,994	\$33,929,106	21.1%
Total Revenue	\$183,349,836	\$160,878,888	\$194,807,994	\$33,929,106	21.1%
Fund Balance	\$33,424,234	\$33,424,234	\$0	\$(33,424,234)	(100.0)%
Total Use of Fund Balance	\$33,424,234	\$33,424,234	\$0	\$(33,424,234)	(100.0)%
Total Financing Sources	\$216,774,070	\$194,303,122	\$194,807,994	\$504,872	0.3%
Net Cost	\$(33,424,234)	\$0	\$0	\$0	0.0%

Summary of Changes

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

Mental Health

Program Overview

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

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$66,719,969	\$75,787,977	\$75,787,977	\$0	0.0%
Gross Expenditures/Appropriations	\$66,719,969	\$75,787,977	\$75,787,977	\$0	0.0%
Total Expenditures/Appropriations	\$66,719,969	\$75,787,977	\$75,787,977	\$0	0.0%
Provision for Reserves	\$12,768,375	\$0	\$0	\$0	0.0%
Total Financing Uses	\$79,488,344	\$75,787,977	\$75,787,977	\$0	0.0%
Intergovernmental Revenues	\$70,324,882	\$71,523,480	\$74,139,953	\$2,616,473	3.7%
Revenue	\$70,324,882	\$71,523,480	\$74,139,953	\$2,616,473	3.7%
Total Revenue	\$70,324,882	\$71,523,480	\$74,139,953	\$2,616,473	3.7%
Reserve Release	\$4,680,613	\$4,264,497	\$1,648,024	\$(2,616,473)	(61.4)%
Fund Balance	\$4,482,849	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$9,163,462	\$4,264,497	\$1,648,024	\$(2,616,473)	(61.4)%
Total Financing Sources	\$79,488,344	\$75,787,977	\$75,787,977	\$0	0.0%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Summary of Changes

There is no change in total appropriations, but the allocation of funds across departments has shifted. These changes are reflected in the 1991 Realignment Allocations table displayed earlier in this budget section.

The change in total revenue is due to:

- An increase in vehicle license fee revenues because of higher prior year revenue growth.
- An increase in 2011 Realignment Mental Health subaccount sales tax growth revenue.

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

- Mental Health Reserve has decreased by a total of \$3,900,799 due to a \$2,252,775 Board-approved midyear reserve release and a \$1,648,024 reserve release being recommended with the budget.

Public Health

Program Overview

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

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$19,618,492	\$20,038,101	\$19,058,725	\$(979,376)	(4.9)%
Gross Expenditures/Appropriations	\$19,618,492	\$20,038,101	\$19,058,725	\$(979,376)	(4.9)%
Total Expenditures/Appropriations	\$19,618,492	\$20,038,101	\$19,058,725	\$(979,376)	(4.9)%
Provision for Reserves	\$1,489,892	\$2,327,652	\$0	\$(2,327,652)	(100.0)%
Total Financing Uses	\$21,108,384	\$22,365,753	\$19,058,725	\$(3,307,028)	(14.8)%
Intergovernmental Revenues	\$20,501,440	\$18,301,086	\$19,058,724	\$757,638	4.1%
Revenue	\$20,501,440	\$18,301,086	\$19,058,724	\$757,638	4.1%
Total Revenue	\$20,501,440	\$18,301,086	\$19,058,724	\$757,638	4.1%
Reserve Release	\$0	\$1,737,016	\$1	\$(1,737,015)	(100.0)%
Fund Balance	\$2,934,596	\$2,327,651	\$0	\$(2,327,651)	(100.0)%
Total Use of Fund Balance	\$2,934,596	\$4,064,667	\$1	\$(4,064,666)	(100.0)%
Total Financing Sources	\$23,436,036	\$22,365,753	\$19,058,725	\$(3,307,028)	(14.8)%
Net Cost	\$(2,327,652)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to a decrease in funding transfers to the Department of Health Services to fund eligible public health expenditures.

The change in total revenue is due to a nominal anticipated increase in vehicle license fee revenues.

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

- Public Health Reserve has decreased by a total of \$2,327,652 due to a \$2,327,651 Board-approved midyear reserve release and a \$1 reserve release being recommended with the budget.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$157,587,145	\$142,001,179	\$139,927,248	\$(2,073,931)	(1.5)%
Gross Expenditures/Appropriations	\$157,587,145	\$142,001,179	\$139,927,248	\$(2,073,931)	(1.5)%
Total Expenditures/Appropriations	\$157,587,145	\$142,001,179	\$139,927,248	\$(2,073,931)	(1.5)%
Provision for Reserves	\$0	\$687,682	\$0	\$(687,682)	(100.0)%
Total Financing Uses	\$157,587,145	\$142,688,861	\$139,927,248	\$(2,761,613)	(1.9)%
Intergovernmental Revenues	\$135,906,159	\$136,418,816	\$139,927,248	\$3,508,432	2.6%
Revenue	\$135,906,159	\$136,418,816	\$139,927,248	\$3,508,432	2.6%
Total Revenue	\$135,906,159	\$136,418,816	\$139,927,248	\$3,508,432	2.6%
Reserve Release	\$9,069,571	\$5,488,777	\$0	\$(5,488,777)	(100.0)%
Fund Balance	\$13,392,683	\$781,268	\$0	\$(781,268)	(100.0)%
Total Use of Fund Balance	\$22,462,254	\$6,270,045	\$0	\$(6,270,045)	(100.0)%
Total Financing Sources	\$158,368,413	\$142,688,861	\$139,927,248	\$(2,761,613)	(1.9)%
Net Cost	\$(781,268)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to a decrease in funding available to transfer to departments primarily because remaining reserves were fully depleted in the prior year. Although statewide revenues have increased from prior year, they have not grown at a pace that matches eligible program expenditures.

The change in total revenue is due to an anticipated increase in the statewide 1991 Social Services Realignment sales tax.

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

- Social Services Reserve has decreased \$687,682 due to a Board-approved midyear reserve release.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Behavioral Health	\$118,064,289	\$108,996,281	\$114,623,343	\$5,627,062	5.2%
Community Corrections (AB 109)	\$76,552,744	\$78,069,110	\$80,632,641	\$2,563,531	3.3%
Community Corrections Planning	\$201,318	\$246,407	\$245,606	\$(801)	(0.3)%
Other Law Enforcement/Public Safety	\$79,818,944	\$79,987,050	\$93,132,399	\$13,145,349	16.4%
Protective Services	\$158,778,942	\$157,507,312	\$166,533,975	\$9,026,663	5.7%
Gross Expenditures/Appropriations	\$433,416,237	\$424,806,160	\$455,167,964	\$30,361,804	7.1%
Total Expenditures/Appropriations	\$433,416,237	\$424,806,160	\$455,167,964	\$30,361,804	7.1%
Provision for Reserves	\$5,345,549	\$5,205,034	\$2,127,354	\$(3,077,680)	(59.1)%
Total Financing Uses	\$438,761,786	\$430,011,194	\$457,295,318	\$27,284,124	6.3%
Revenue	\$410,595,688	\$417,155,114	\$442,988,542	\$25,833,428	6.2%
Total Revenue	\$410,595,688	\$417,155,114	\$442,988,542	\$25,833,428	6.2%
Total Use of Fund Balance	\$32,645,726	\$12,856,080	\$14,306,776	\$1,450,696	11.3%
Total Financing Sources	\$443,241,414	\$430,011,194	\$457,295,318	\$27,284,124	6.3%
Net Cost	\$(4,479,627)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$433,416,237	\$424,806,160	\$455,167,964	\$30,361,804	7.1%
Gross Expenditures/Appropriations	\$433,416,237	\$424,806,160	\$455,167,964	\$30,361,804	7.1%
Total Expenditures/Appropriations	\$433,416,237	\$424,806,160	\$455,167,964	\$30,361,804	7.1%
Provision for Reserves	\$5,345,549	\$5,205,034	\$2,127,354	\$(3,077,680)	(59.1)%
Total Financing Uses	\$438,761,786	\$430,011,194	\$457,295,318	\$27,284,124	6.3%
Intergovernmental Revenues	\$410,595,688	\$417,155,114	\$442,988,542	\$25,833,428	6.2%
Revenue	\$410,595,688	\$417,155,114	\$442,988,542	\$25,833,428	6.2%
Total Revenue	\$410,595,688	\$417,155,114	\$442,988,542	\$25,833,428	6.2%
Reserve Release	\$20,920,258	\$8,376,451	\$12,026,276	\$3,649,825	43.6%
Fund Balance	\$11,725,468	\$4,479,629	\$2,280,500	\$(2,199,129)	(49.1)%
Total Use of Fund Balance	\$32,645,726	\$12,856,080	\$14,306,776	\$1,450,696	11.3%
Total Financing Sources	\$443,241,414	\$430,011,194	\$457,295,318	\$27,284,124	6.3%
Net Cost	\$(4,479,627)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Community Corrections (AB 109)	917,605	0	917,605	0	0.0

2011 Realignment Allocations

	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget
Booking and Processing Services		
Correctional Health Services	\$134,829	\$134,829
Sheriff	\$2,112,322	\$2,112,322
Booking and Processing Services Total	\$2,247,151	\$2,247,151
CA Office of Emergency Services		
Sheriff	\$4,668,549	\$4,668,549
CA Office of Emergency Services Total	\$4,668,549	\$4,668,549
Citizens Option for Public Safety		
District Attorney	\$897,650	\$929,594
Sheriff	\$2,765,390	\$2,866,243
Citizens Option for Public Safety Total	\$3,663,040	\$3,795,837
District Attorney and Public Defender		
District Attorney	\$1,651,917	\$2,273,270
Public Defender	\$1,651,917	\$2,273,270
District Attorney and Public Defender Total	\$3,303,834	\$4,546,540
Juvenile Probation Activities		
Probation	\$6,540,224	\$7,636,909
Juvenile Probation Activities Total	\$6,540,224	\$7,636,909
Juvenile Justice Program		
Probation	\$7,811,815	\$15,850,420
Juvenile Justice Program Total	\$7,811,815	\$15,850,420
Youthful Offender Block Grant		
Probation	\$17,220,034	\$17,777,132
Youthful Offender Block Grant Total	\$17,220,034	\$17,777,132
Juvenile Re-entry Grant		
Probation	\$1,197,696	\$2,104,280
Juvenile Re-entry Grant Total	\$1,197,696	\$2,104,280
Trial Court Security		
Sheriff	\$33,334,707	\$34,505,581
Trial Court Security Total	\$33,334,707	\$34,505,581
Local Innovation Fund		
Local Innovation Fund Total	\$0	\$0
Other Law Enforcement/Public Safety Total	\$79,987,050	\$93,132,399
Community Corrections (AB 109)		
Correctional Health Services	\$12,535,100	\$14,079,460
District Attorney	\$3,251,974	\$3,301,030
Probation	\$35,148,164	\$36,202,609
Public Defender	\$1,614,122	\$1,529,792
Sheriff	\$25,519,750	\$25,519,750
Community Corrections (AB 109) Total	\$78,069,110	\$80,632,641
Behavioral Health		
Health Services	\$108,996,281	\$114,623,343
Behavioral Health Total	\$108,996,281	\$114,623,343
Protective Services		
Child, Family and Adult Services	\$77,094,372	\$82,665,090
Health Services	\$220,000	\$220,000
Human Assistance-Administration	\$1,861,231	\$1,941,441
Human Assistance-Aid Payments	\$78,058,639	\$81,422,606
Probation	\$273,070	\$284,838
Protective Services Total	\$157,507,312	\$166,533,975
2011 Realignment Total	\$424,559,753	\$454,922,358
Community Corrections Planning (CCP)		
County Executive Cabinet	\$0	\$245,606
Justice Planning, Analytics and Coordination	\$246,407	\$0
Community Corrections Planning Total	\$246,407	\$245,606
2011 Realignment and CCP Total	\$424,806,160	\$455,167,964

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$118,064,289	\$108,996,281	\$114,623,343	\$5,627,062	5.2%
Gross Expenditures/Appropriations	\$118,064,289	\$108,996,281	\$114,623,343	\$5,627,062	5.2%
Total Expenditures/Appropriations	\$118,064,289	\$108,996,281	\$114,623,343	\$5,627,062	5.2%
Total Financing Uses	\$118,064,289	\$108,996,281	\$114,623,343	\$5,627,062	5.2%
Intergovernmental Revenues	\$100,569,658	\$108,996,281	\$114,623,343	\$5,627,062	5.2%
Revenue	\$100,569,658	\$108,996,281	\$114,623,343	\$5,627,062	5.2%
Total Revenue	\$100,569,658	\$108,996,281	\$114,623,343	\$5,627,062	5.2%
Reserve Release	\$17,494,630	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$17,494,630	\$0	\$0	\$0	0.0%
Total Financing Sources	\$118,064,288	\$108,996,281	\$114,623,343	\$5,627,062	5.2%
Net Cost	\$1	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to an estimated increase in revenue to transfer to Departments to fund Realignment eligible programs.

The change in total revenue is due to an anticipated increase in statewide 2011 Realignment sales tax revenues because of changes in the economic condition.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$76,552,744	\$78,069,110	\$80,632,641	\$2,563,531	3.3%
Gross Expenditures/Appropriations	\$76,552,744	\$78,069,110	\$80,632,641	\$2,563,531	3.3%
Total Expenditures/Appropriations	\$76,552,744	\$78,069,110	\$80,632,641	\$2,563,531	3.3%
Provision for Reserves	\$1,738,925	\$0	\$1,457,846	\$1,457,846	100.0%
Total Financing Uses	\$78,291,669	\$78,069,110	\$82,090,487	\$4,021,377	5.2%
Intergovernmental Revenues	\$73,558,016	\$73,550,537	\$79,992,873	\$6,442,336	8.8%
Revenue	\$73,558,016	\$73,550,537	\$79,992,873	\$6,442,336	8.8%
Total Revenue	\$73,558,016	\$73,550,537	\$79,992,873	\$6,442,336	8.8%
Reserve Release	\$187,394	\$4,518,573	\$0	\$(4,518,573)	(100.0)%
Fund Balance	\$4,546,259	\$0	\$2,097,614	\$2,097,614	100.0%
Total Use of Fund Balance	\$4,733,653	\$4,518,573	\$2,097,614	\$(2,420,959)	(53.6)%
Total Financing Sources	\$78,291,669	\$78,069,110	\$82,090,487	\$4,021,377	5.2%
Net Cost	\$(0)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An estimated increase in AB109 Community Corrections eligible Department program expenditures.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An anticipated increase in statewide sales tax funding.
- Recommended growth detailed later in this section.

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

- AB 109 Community Corrections Reserve has increased \$1,457,846.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
2011 Realignment - Add AB 109 Funding for DHS-Correctional Health					
	917,605	0	917,605	0	0.0

Add \$917,605 in 2011 Realignment – AB 109 Community Corrections to fund eligible expenditures in several Department of Health Services Correctional Health Services growth requests on an ongoing basis. This request is contingent upon approval of linked growth requests in the Correctional Health Services budget (BU 7410000).

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$201,318	\$246,407	\$245,606	\$(801)	(0.3)%
Gross Expenditures/Appropriations	\$201,318	\$246,407	\$245,606	\$(801)	(0.3)%
Total Expenditures/Appropriations	\$201,318	\$246,407	\$245,606	\$(801)	(0.3)%
Total Financing Uses	\$201,318	\$246,407	\$245,606	\$(801)	(0.3)%
Reserve Release	\$194,311	\$246,407	\$245,606	\$(801)	(0.3)%
Fund Balance	\$7,007	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$201,318	\$246,407	\$245,606	\$(801)	(0.3)%
Total Financing Sources	\$201,318	\$246,407	\$245,606	\$(801)	(0.3)%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to an estimated decrease in eligible Community Corrections Planning program expenditures.

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

- Community Corrections Planning Reserve has decreased \$245,606.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Provision for Reserves	\$132,687	\$1,330,000	\$669,508	\$(660,492)	(49.7)%
Total Financing Uses	\$132,687	\$1,330,000	\$669,508	\$(660,492)	(49.7)%
Intergovernmental Revenues	\$0	\$0	\$486,623	\$486,623	100.0%
Revenue	\$0	\$0	\$486,623	\$486,623	100.0%
Total Revenue	\$0	\$0	\$486,623	\$486,623	100.0%
Fund Balance	\$1,462,687	\$1,330,000	\$182,885	\$(1,147,115)	(86.2)%
Total Use of Fund Balance	\$1,462,687	\$1,330,000	\$182,885	\$(1,147,115)	(86.2)%
Total Financing Sources	\$1,462,687	\$1,330,000	\$669,508	\$(660,492)	(49.7)%
Net Cost	\$(1,330,000)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total revenue is due to the projection of sales tax growth for FY 2025-26.

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

- Local Innovation Reserve has increased \$669,508.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$79,818,944	\$79,987,050	\$93,132,399	\$13,145,349	16.4%
Gross Expenditures/Appropriations	\$79,818,944	\$79,987,050	\$93,132,399	\$13,145,349	16.4%
Total Expenditures/Appropriations	\$79,818,944	\$79,987,050	\$93,132,399	\$13,145,349	16.4%
Provision for Reserves	\$3,439,404	\$3,733,908	\$0	\$(3,733,908)	(100.0)%
Total Financing Uses	\$83,258,348	\$83,720,958	\$93,132,399	\$9,411,441	11.2%
Intergovernmental Revenues	\$79,161,076	\$77,100,984	\$81,492,855	\$4,391,871	5.7%
Revenue	\$79,161,076	\$77,100,984	\$81,492,855	\$4,391,871	5.7%
Total Revenue	\$79,161,076	\$77,100,984	\$81,492,855	\$4,391,871	5.7%
Reserve Release	\$2,951,140	\$3,611,471	\$11,639,544	\$8,028,073	222.3%
Fund Balance	\$4,154,634	\$3,008,503	\$0	\$(3,008,503)	(100.0)%
Total Use of Fund Balance	\$7,105,774	\$6,619,974	\$11,639,544	\$5,019,570	75.8%
Total Financing Sources	\$86,266,850	\$83,720,958	\$93,132,399	\$9,411,441	11.2%
Net Cost	\$(3,008,502)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An estimated increase in revenue to transfer to Departments to fund Realignment eligible programs.
- Anticipated increases in various Realignment-eligible programs funded by an increase in revenue and release of reserves.

The change in total revenue is due to:

- An anticipated increase in statewide sales tax revenue.
- A minimal anticipated increase in Vehicle License Fee funding from the State.

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

- District Attorney and Public Defender Reserve has decreased \$1,255,776.
- Juvenile Justice Crime Prevention Reserve has decreased \$6,825,236.

- Juvenile Probation Activities Reserve has decreased by a total of \$901,023 due to a \$6,192 Board-approved midyear reserve release and an \$894,831 reserve release being recommended with the budget.
- Juvenile Reentry Grant Reserve has decreased \$864,044.
- Youthful Offender Block Grant Reserve has decreased \$1,799,657.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$158,778,942	\$157,507,312	\$166,533,975	\$9,026,663	5.7%
Gross Expenditures/Appropriations	\$158,778,942	\$157,507,312	\$166,533,975	\$9,026,663	5.7%
Total Expenditures/Appropriations	\$158,778,942	\$157,507,312	\$166,533,975	\$9,026,663	5.7%
Provision for Reserves	\$34,533	\$141,126	\$0	\$(141,126)	(100.0)%
Total Financing Uses	\$158,813,475	\$157,648,438	\$166,533,975	\$8,885,537	5.6%
Intergovernmental Revenues	\$157,306,937	\$157,507,312	\$166,392,848	\$8,885,536	5.6%
Revenue	\$157,306,937	\$157,507,312	\$166,392,848	\$8,885,536	5.6%
Total Revenue	\$157,306,937	\$157,507,312	\$166,392,848	\$8,885,536	5.6%
Reserve Release	\$92,783	\$0	\$141,126	\$141,126	100.0%
Fund Balance	\$1,554,881	\$141,126	\$1	\$(141,125)	(100.0)%
Total Use of Fund Balance	\$1,647,664	\$141,126	\$141,127	\$1	0.0%
Total Financing Sources	\$158,954,601	\$157,648,438	\$166,533,975	\$8,885,537	5.6%
Net Cost	\$(141,126)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to an estimated increase in revenue to transfer to Departments to fund Realignment-eligible programs.

The change in total revenue is due to an anticipated increase in statewide 2011 Realignment sales tax revenues.

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

- Protective Services Reserve has decreased \$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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
General Fund Contingencies	\$0	\$8,657,810	\$16,246,820	\$7,589,010	87.7%
Gross Expenditures/Appropriations	\$0	\$8,657,810	\$16,246,820	\$7,589,010	87.7%
Total Expenditures/Appropriations	\$0	\$8,657,810	\$16,246,820	\$7,589,010	87.7%
Net Cost	\$0	\$8,657,810	\$16,246,820	\$7,589,010	87.7%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Appropriation for Contingencies	\$0	\$8,657,810	\$16,246,820	\$7,589,010	87.7%
Gross Expenditures/Appropriations	\$0	\$8,657,810	\$16,246,820	\$7,589,010	87.7%
Total Expenditures/Appropriations	\$0	\$8,657,810	\$16,246,820	\$7,589,010	87.7%
Net Cost	\$0	\$8,657,810	\$16,246,820	\$7,589,010	87.7%

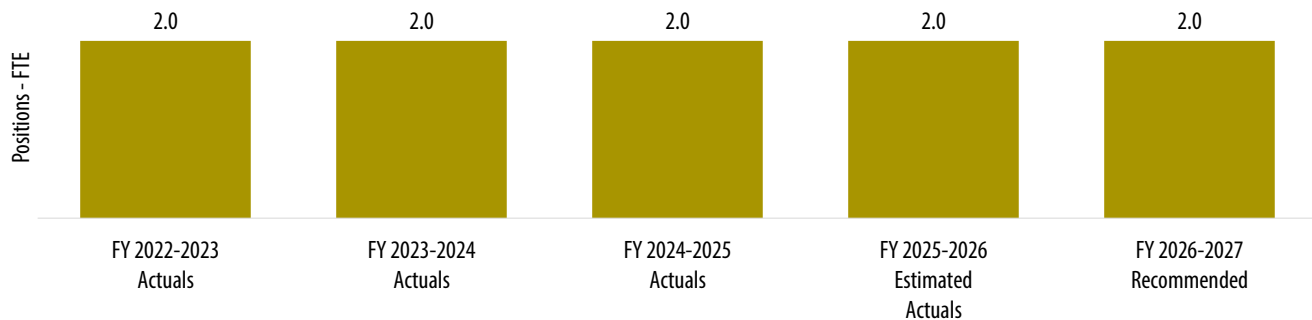
Summary of Changes

This budget shows an available amount of \$16,246,820 in contingency to provide for uncertain costs that may be incurred for which no specific appropriations have been made in the departmental budgets.

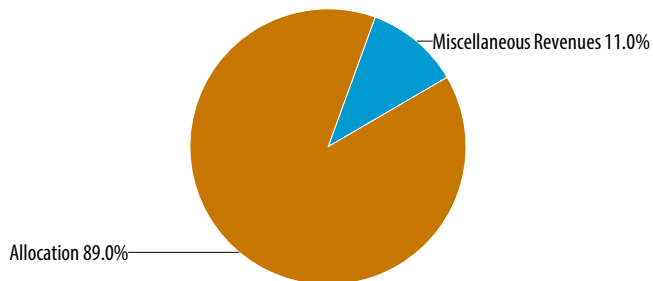
Civil Service Commission
Department Structure
Alice Dowdin Calvillo, Executive Officer



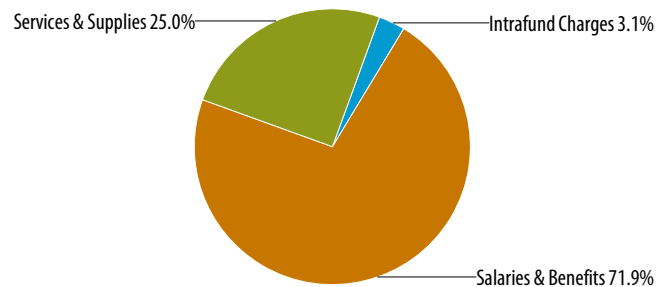
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Civil Service Commission	\$497,179	\$570,114	\$544,342	\$(25,772)	(4.5)%
Gross Expenditures/Appropriations	\$497,179	\$570,114	\$544,342	\$(25,772)	(4.5)%
Total Expenditures/Appropriations	\$497,179	\$570,114	\$544,342	\$(25,772)	(4.5)%
Revenue	\$20,912	\$60,000	\$60,000	\$0	0.0%
Total Revenue	\$20,912	\$60,000	\$60,000	\$0	0.0%
Net Cost	\$476,268	\$510,114	\$484,342	\$(25,772)	(5.1)%
Positions	2.0	2.0	2.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$407,080	\$414,405	\$391,397	\$(23,008)	(5.6)%
Services & Supplies	\$81,625	\$140,849	\$136,083	\$(4,766)	(3.4)%
Intrafund Charges	\$8,474	\$14,860	\$16,862	\$2,002	13.5%
Gross Expenditures/Appropriations	\$497,179	\$570,114	\$544,342	\$(25,772)	(4.5)%
Total Expenditures/Appropriations	\$497,179	\$570,114	\$544,342	\$(25,772)	(4.5)%
Miscellaneous Revenues	\$20,912	\$60,000	\$60,000	\$0	0.0%
Revenue	\$20,912	\$60,000	\$60,000	\$0	0.0%
Total Revenue	\$20,912	\$60,000	\$60,000	\$0	0.0%
Net Cost	\$476,268	\$510,114	\$484,342	\$(25,772)	(5.1)%
Positions	2.0	2.0	2.0	0.0	0.0%

Summary of Changes

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

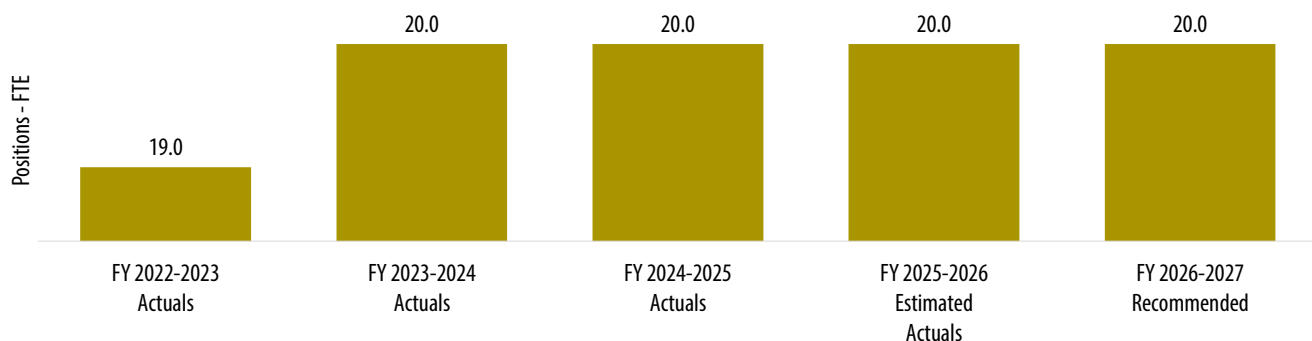
The change in total appropriations is due to:

- Increases in negotiated salary and benefit costs, offset by the reallocation of an Executive Secretary to a Senior Office Specialist.
- Decrease in Allocated Cost Process (ACP) costs.

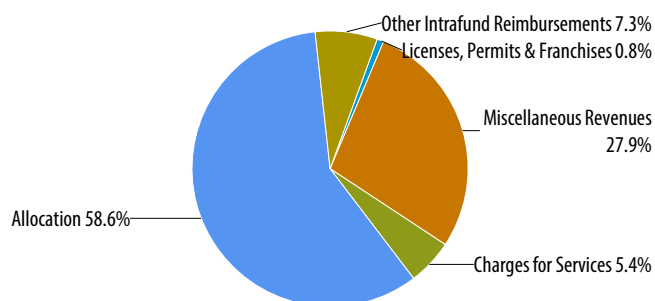
Clerk of the Board
Department Structure
Todd Stermer, Clerk of the Board



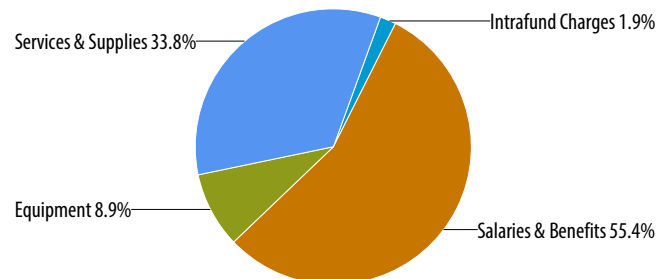
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

- Assessment Appeals
- Clerk of the Board
- Planning Commission

Goals

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Assessment Appeals	\$148,052	\$158,693	\$165,192	\$6,499	4.1%
Clerk of the Board	\$4,078,315	\$4,708,400	\$4,782,107	\$73,707	1.6%
Planning Commission	\$137,520	\$142,461	\$149,385	\$6,924	4.9%
Gross Expenditures/Appropriations	\$4,363,887	\$5,009,554	\$5,096,684	\$87,130	1.7%
Total Intrafund Reimbursements	\$(433,062)	\$(449,062)	\$(371,842)	\$77,220	(17.2)%
Total Expenditures/Appropriations	\$3,930,825	\$4,560,492	\$4,724,842	\$164,350	3.6%
Revenue	\$1,073,516	\$1,593,053	\$1,737,220	\$144,167	9.0%
Total Revenue	\$1,073,516	\$1,593,053	\$1,737,220	\$144,167	9.0%
Net Cost	\$2,857,309	\$2,967,439	\$2,987,622	\$20,183	0.7%
Positions	20.0	20.0	20.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,647,468	\$2,875,467	\$2,825,618	\$(49,849)	(1.7)%
Services & Supplies	\$1,531,843	\$1,095,324	\$1,723,289	\$627,965	57.3%
Equipment	\$72,123	\$952,725	\$452,477	\$(500,248)	(52.5)%
Intrafund Charges	\$112,453	\$86,038	\$95,300	\$9,262	10.8%
Gross Expenditures/Appropriations	\$4,363,887	\$5,009,554	\$5,096,684	\$87,130	1.7%
Other Intrafund Reimbursements	\$(433,062)	\$(449,062)	\$(371,842)	\$77,220	(17.2)%
Total Intrafund Reimbursements	\$(433,062)	\$(449,062)	\$(371,842)	\$77,220	(17.2)%
Total Expenditures/Appropriations	\$3,930,825	\$4,560,492	\$4,724,842	\$164,350	3.6%
Licenses, Permits & Franchises	\$34,556	\$56,000	\$40,000	\$(16,000)	(28.6)%
Charges for Services	\$266,867	\$264,699	\$273,597	\$8,898	3.4%
Miscellaneous Revenues	\$772,092	\$1,272,354	\$1,423,623	\$151,269	11.9%
Revenue	\$1,073,516	\$1,593,053	\$1,737,220	\$144,167	9.0%
Total Revenue	\$1,073,516	\$1,593,053	\$1,737,220	\$144,167	9.0%
Net Cost	\$2,857,309	\$2,967,439	\$2,987,622	\$20,183	0.7%
Positions	20.0	20.0	20.0	0.0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Clerk of the Board	(89,702)	0	0	(89,702)	0.0

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$146,026	\$152,043	\$161,092	\$9,049	6.0%
Services & Supplies	\$2,026	\$6,650	\$4,100	\$(2,550)	(38.3)%
Gross Expenditures/Appropriations	\$148,052	\$158,693	\$165,192	\$6,499	4.1%
Other Intrafund Reimbursements	\$(51,686)	\$(51,686)	\$0	\$51,686	(100.0)%
Total Intrafund Reimbursements	\$(51,686)	\$(51,686)	\$0	\$51,686	(100.0)%
Total Expenditures/Appropriations	\$96,366	\$107,007	\$165,192	\$58,185	54.4%
Charges for Services	\$0	\$750	\$758	\$8	1.1%
Miscellaneous Revenues	\$169,247	\$162,406	\$175,610	\$13,204	8.1%
Revenue	\$169,247	\$163,156	\$176,368	\$13,212	8.1%
Total Revenue	\$169,247	\$163,156	\$176,368	\$13,212	8.1%
Net Cost	\$(72,880)	\$(56,149)	\$(11,176)	\$44,973	(80.1)%
Positions	1.0	1.0	1.0	0.0	0.0%

Summary of Changes

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

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

- Increases in negotiated salary and benefit costs.
- A decrease in appropriations for professional services.
- A decrease in anticipated Property Tax Administration (Senate Bill 2667) funding.

The change in total revenue is due to:

- An increase in assessment appeal fees.

Clerk of the Board

Program Overview

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

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

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,399,683	\$2,613,163	\$2,552,841	\$(60,322)	(2.3)%
Services & Supplies	\$1,494,055	\$1,056,474	\$1,681,489	\$625,015	59.2%
Equipment	\$72,123	\$952,725	\$452,477	\$(500,248)	(52.5)%
Intrafund Charges	\$112,453	\$86,038	\$95,300	\$9,262	10.8%
Gross Expenditures/Appropriations	\$4,078,315	\$4,708,400	\$4,782,107	\$73,707	1.6%
Other Intrafund Reimbursements	\$(381,376)	\$(397,376)	\$(371,842)	\$25,534	(6.4)%
Total Intrafund Reimbursements	\$(381,376)	\$(397,376)	\$(371,842)	\$25,534	(6.4)%
Total Expenditures/Appropriations	\$3,696,939	\$4,311,024	\$4,410,265	\$99,241	2.3%
Licenses, Permits & Franchises	\$20,575	\$26,000	\$20,000	\$(6,000)	(23.1)%
Charges for Services	\$266,867	\$263,899	\$272,789	\$8,890	3.4%
Miscellaneous Revenues	\$602,846	\$1,109,948	\$1,248,013	\$138,065	12.4%
Revenue	\$890,288	\$1,399,847	\$1,540,802	\$140,955	10.1%
Total Revenue	\$890,288	\$1,399,847	\$1,540,802	\$140,955	10.1%
Net Cost	\$2,806,651	\$2,911,177	\$2,869,463	\$(41,714)	(1.4)%
Positions	19.0	18.0	18.0	0.0	0.0%

Summary of Changes

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

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

- A decrease in salary and benefits due to positions filled at a lower step.
- An increase in the Public, Education, and Government (PEG) grant amount for FY 2026-27.
- A decrease in equipment due to the PEG grant anticipating more software upgrades than equipment.
- A decrease in reimbursements as a result of fewer billings from the Planning Department.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- A decrease in anticipated revenue from licenses and permits.
- An increase in clerking service charges.
- An increase in the anticipated award from the PEG grant.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
COB - Reduce Supplies and Training					
	(32,416)	0	0	(32,416)	0.0
Reductions to Office Equipment Maintenance Supplies, GS Equipment Rental – Light, GS Work Request Charges, Business Conference Expenses, and Employee Recognition. These reductions would strain operational continuity, limit professional competency development, reduce workplace efficiency, and potentially affect the Clerk of the Board's ability to consistently meet statutory and public transparency obligations.					
COB - Reduce Temp Services and Professional Services					
	(57,286)	0	0	(57,286)	0.0
Reductions to Professional Services and Temporary Help. These reductions would limit access to specialized expertise, consulting support, and technical services necessary to address operational demands, regulatory requirements, and unforeseen workload needs. In addition, reducing Temporary Services would significantly strain staffing capacity during peak periods for assessment appeals, leading to processing delays and reduced responsiveness to departments and the public. These reductions would hinder operational continuity, increase workload pressures on existing staff, and potentially impact the Clerk of the Board's ability to fulfill its mandated public meeting, noticing, and record-keeping responsibilities.					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$101,759	\$110,261	\$111,685	\$1,424	1.3%
Services & Supplies	\$35,762	\$32,200	\$37,700	\$5,500	17.1%
Gross Expenditures/Appropriations	\$137,520	\$142,461	\$149,385	\$6,924	4.9%
Total Expenditures/Appropriations	\$137,520	\$142,461	\$149,385	\$6,924	4.9%
Licenses, Permits & Franchises	\$13,981	\$30,000	\$20,000	\$(10,000)	(33.3)%
Charges for Services	\$0	\$50	\$50	\$0	0.0%
Revenue	\$13,981	\$30,050	\$20,050	\$(10,000)	(33.3)%
Total Revenue	\$13,981	\$30,050	\$20,050	\$(10,000)	(33.3)%
Net Cost	\$123,539	\$112,411	\$129,335	\$16,924	15.1%
Positions	0.0	1.0	1.0	0.0	0.0%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increased advertising costs for ordinance publications.

The change in total revenue is due to:

- An anticipated decrease in revenue based on three-year trends.

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

This fund was closed effective FY 2025-26 and all remaining funds were transferred to the Transient Occupancy Tax budget (BU 4060000).

FOR INFORMATION ONLY

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Community Investment Program	\$108,649	\$0	\$0	\$0	0.0%
Remaining Tobacco Litigation Settlement Allocation	\$23,127	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$131,777	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$131,777	\$0	\$0	\$0	0.0%
Total Financing Uses	\$131,777	\$0	\$0	\$0	0.0%
Revenue	\$66,234	\$0	\$0	\$0	0.0%
Total Revenue	\$66,234	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$65,543	\$0	\$0	\$0	0.0%
Total Financing Sources	\$131,777	\$0	\$0	\$0	0.0%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$131,777	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$131,777	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$131,777	\$0	\$0	\$0	0.0%
Total Financing Uses	\$131,777	\$0	\$0	\$0	0.0%
Revenue from Use Of Money & Property	\$66,234	\$0	\$0	\$0	0.0%
Revenue	\$66,234	\$0	\$0	\$0	0.0%
Total Revenue	\$66,234	\$0	\$0	\$0	0.0%
Fund Balance	\$65,543	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$65,543	\$0	\$0	\$0	0.0%
Total Financing Sources	\$131,777	\$0	\$0	\$0	0.0%
Net Cost	\$0	\$0	\$0	\$0	0.0%

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.

This fund was closed effective FY 2025-26 and all remaining funds were transferred to the Transient Occupancy Tax budget (BU 4060000).

FOR INFORMATION ONLY

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$108,649	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$108,649	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$108,649	\$0	\$0	\$0	0.0%
Total Financing Uses	\$108,649	\$0	\$0	\$0	0.0%
Revenue from Use Of Money & Property	\$66,250	\$0	\$0	\$0	0.0%
Revenue	\$66,250	\$0	\$0	\$0	0.0%
Total Revenue	\$66,250	\$0	\$0	\$0	0.0%
Fund Balance	\$46,321	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$46,321	\$0	\$0	\$0	0.0%
Total Financing Sources	\$112,571	\$0	\$0	\$0	0.0%
Net Cost	\$(3,921)	\$0	\$0	\$0	0.0%

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.

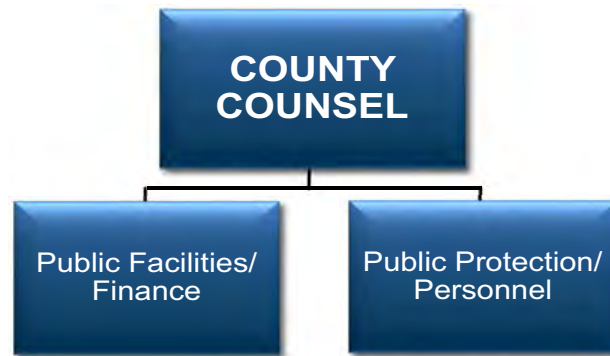
This fund was closed effective FY 2025-26 and all remaining funds were transferred to the Transient Occupancy Tax budget (BU 4060000).

FOR INFORMATION ONLY

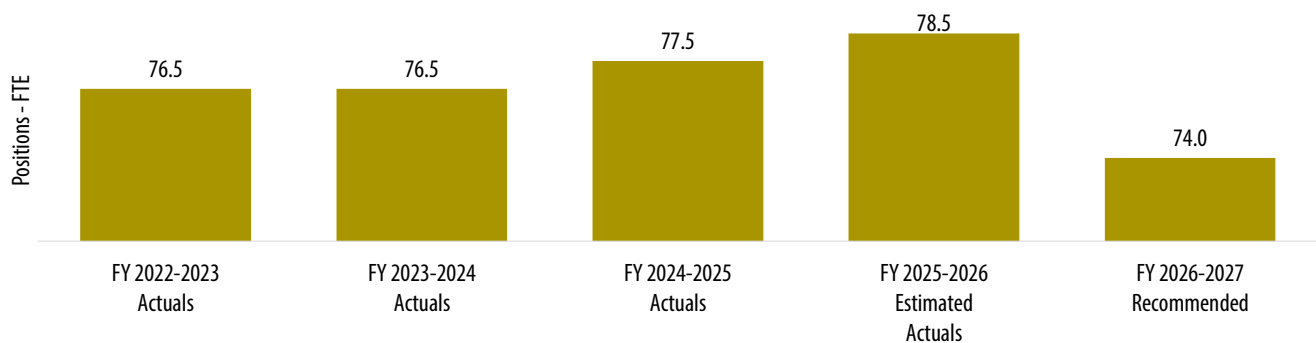
Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$23,127	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$23,127	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$23,127	\$0	\$0	\$0	0.0%
Total Financing Uses	\$23,127	\$0	\$0	\$0	0.0%
Revenue from Use Of Money & Property	\$(16)	\$0	\$0	\$0	0.0%
Revenue	\$(16)	\$0	\$0	\$0	0.0%
Total Revenue	\$(16)	\$0	\$0	\$0	0.0%
Fund Balance	\$19,222	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$19,222	\$0	\$0	\$0	0.0%
Total Financing Sources	\$19,206	\$0	\$0	\$0	0.0%
Net Cost	\$3,921	\$0	\$0	\$0	0.0%

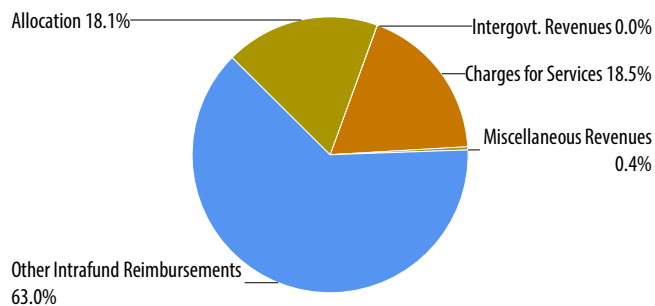
County Council
Department Structure
Lisa A. Travis, County Counsel



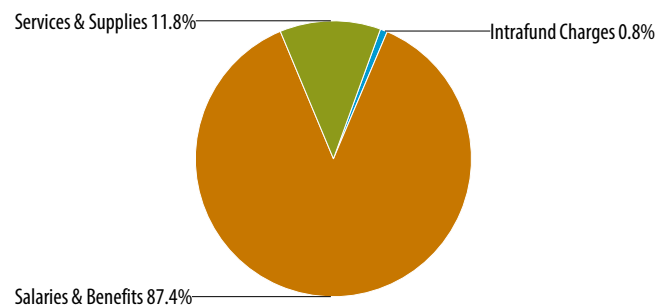
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Goals

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

Accomplishments

- Provided significant legal support related to County efforts to provide services to individuals experiencing homelessness, as well as developed policies and provided advice and direction relating to the impact of homelessness on County property.
- Provided significant legal support related to County efforts complying with Mays Consent Decree.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
County Counsel	\$23,268,843	\$24,373,923	\$23,618,784	\$(755,139)	(3.1)%
Gross Expenditures/Appropriations	\$23,268,843	\$24,373,923	\$23,618,784	\$(755,139)	(3.1)%
Total Intrafund Reimbursements	\$(15,520,090)	\$(16,673,744)	\$(14,884,199)	\$1,789,545	(10.7)%
Total Expenditures/Appropriations	\$7,748,753	\$7,700,179	\$8,734,585	\$1,034,406	13.4%
Revenue	\$3,718,753	\$4,078,515	\$4,463,503	\$384,988	9.4%
Total Revenue	\$3,718,753	\$4,078,515	\$4,463,503	\$384,988	9.4%
Net Cost	\$4,030,000	\$3,621,664	\$4,271,082	\$649,418	17.9%
Positions	77.5	78.5	74.0	(4.5)	(5.7)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$21,006,972	\$21,389,215	\$20,633,332	\$(755,883)	(3.5)%
Services & Supplies	\$2,074,807	\$2,769,368	\$2,790,066	\$20,698	0.7%
Intrafund Charges	\$187,065	\$215,340	\$195,386	\$(19,954)	(9.3)%
Gross Expenditures/Appropriations	\$23,268,843	\$24,373,923	\$23,618,784	\$(755,139)	(3.1)%
Other Intrafund Reimbursements	\$(15,520,090)	\$(16,673,744)	\$(14,884,199)	\$1,789,545	(10.7)%
Total Intrafund Reimbursements	\$(15,520,090)	\$(16,673,744)	\$(14,884,199)	\$1,789,545	(10.7)%
Total Expenditures/Appropriations	\$7,748,753	\$7,700,179	\$8,734,585	\$1,034,406	13.4%
Intergovernmental Revenues	\$5,926	\$15,000	\$4,000	\$(11,000)	(73.3)%
Charges for Services	\$3,585,987	\$3,973,515	\$4,372,653	\$399,138	10.0%
Miscellaneous Revenues	\$126,841	\$90,000	\$86,850	\$(3,150)	(3.5)%
Revenue	\$3,718,753	\$4,078,515	\$4,463,503	\$384,988	9.4%
Total Revenue	\$3,718,753	\$4,078,515	\$4,463,503	\$384,988	9.4%
Net Cost	\$4,030,000	\$3,621,664	\$4,271,082	\$649,418	17.9%
Positions	77.5	78.5	74.0	(4.5)	(5.7)%

Summary of Changes

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

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

- An increase in negotiated salary and benefit costs.
- An increase in allocated costs, primarily from the Department of Technology, partially offset by a decrease in Pension Obligation Bond cost.
- A decrease in reimbursements due to a decrease in billable hours from General Fund departments.
- Recommended reductions detailed later in this section.

The change in total revenue is primarily due to:

- Increased charges for services resulting from increased costs.

Position counts have decreased by 4.5 FTE from the prior year Adopted Budget due to:

- 4.5 FTE net decrease in recommended reduction scenarios. – 4.5 FTE vacant.

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
County Counsel	(1,282,163)	908,333	0	(373,830)	(4.5)

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
COCO - Delete 1.0 FTE Atty Lv 4 Cvl Rg B					
	(318,330)	0	0	(318,330)	(1.0)
Reduction of a 1.0 FTE (vacant) Atty LV 4B in County Counsel. This reduction will cause a shift in priorities and a reduction of services to General Fund departments. Without this position, the Office likely cannot sustain the level of service required by the County Charter to provide legal representation "...for the various county officers, boards, commissions, as prescribed by general laws... and shall also act as attorney for the Public Administrator in the matter of all estates under the jurisdiction of the Public Administrator..." Given these mandates, it will may be difficult to fully align General Fund priorities with those of the County Executive or Board of Supervisors under the proposed funding structure. The Office will identify and prioritize those services that are legally required and fiscally sustainable. Absent the requested General Fund Allocation, services to General Fund departments may be reduced including support to the Board of Supervisors, County Executive, Clerk of the Board, District Attorney, Assessor, Finance, Agriculture Commissioner, Elections, Coroner, Public Defender, Conflict Criminal Defenders, Grand Jury, Probation, Animal Care and Regulation, Planning/Environmental Review, Civil Service Commission, Public Guardian/Administrator, and other Boards and Commissions.					
COCO - Reduce Service & Supplies - Temp SVCs and Office Equipment Maintenance Supplies County Counsel					
	(55,500)	0	0	(55,500)	0.0
Reduction of multiple Object 20 services and supplies budgets to meet the requested net county cost/semi-discretionary revenue target. This reduction will lower staffing levels during times of increased need and leave the County Counsel's office less flexible when it comes to replacing outdated workstations.					
COCO - Delete 3.5 Positions - 2.5 FTE Att Lv 4 Cvl Rg B and 1.0 FTE Off Ast II Conf - County Counsel					
	(908,333)	908,333	0	0	(3.5)
Reduction of 2.5 FTE (filled positions that will be vacant at time of budget approval) Attorney LV 4 Civil Rng B, and 1.0 FTE (vacant) Office Asst LV 2 Conf positions in the Office of the County Counsel (total 3.5 FTE), due to a reduction in DCFAS funding. Elimination of funding would result in a shift of priorities, resulting in a decrease of service provision to DCFAS, specifically to the Child Protective Services division. This level of reduction in reimbursement for CPS legal services will diminish efficiencies and slow the delivery of legal services due to higher caseloads. Additional general counsel advice and legal services will be significantly reduced or eliminated. This includes legal services related to CPS records, Welf. & Inst. Code section 827 petitions, subpoenas, and record sealing. Any committee or workgroup participation by County Counsel supervisors would be significantly curtailed or eliminated, as they would be required to assist more directly with line attorneys. This request is contingent upon on restoring a linked reduction request in the Department of Child, Family and Adult Services (DCFAS) (BU 7800000)					

Settlement-Consumer Protection Funds

Budget Unit Functions & Responsibilities

The **Settlement Consumer Protection Funds** are funds the Office of the County Counsel received from the California Department of Justice. The funds were distributed pursuant to the Native Wholesale Supply Company bankruptcy reorganization and settlement plan. The current deposited amount represents Sacramento County's partial share of the funds payable under the bankruptcy settlement plan following entry of final judgment in the People of the State of California v. Native Wholesale Supply Company civil enforcement case. The funds are restricted and shall be for the exclusive use by the Sacramento County Counsel for the enforcement of consumer protection laws, pursuant to B&P Code section 17206(c)(4).

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
County Counsel-Special Revenue	\$0	\$0	\$754,905	\$754,905	100.0%
Gross Expenditures/Appropriations	\$0	\$0	\$754,905	\$754,905	100.0%
Total Expenditures/Appropriations	\$0	\$0	\$754,905	\$754,905	100.0%
Total Financing Uses	\$0	\$0	\$754,905	\$754,905	100.0%
Total Use of Fund Balance	\$0	\$0	\$754,905	\$754,905	100.0%
Total Financing Sources	\$0	\$0	\$754,905	\$754,905	100.0%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Appropriation for Contingencies	\$0	\$0	\$754,905	\$754,905	100.0%
Gross Expenditures/Appropriations	\$0	\$0	\$754,905	\$754,905	100.0%
Total Expenditures/Appropriations	\$0	\$0	\$754,905	\$754,905	100.0%
Total Financing Uses	\$0	\$0	\$754,905	\$754,905	100.0%
Fund Balance	\$0	\$0	\$754,905	\$754,905	100.0%
Total Use of Fund Balance	\$0	\$0	\$754,905	\$754,905	100.0%
Total Financing Sources	\$0	\$0	\$754,905	\$754,905	100.0%
Net Cost	\$0	\$0	\$0	\$0	0.0%

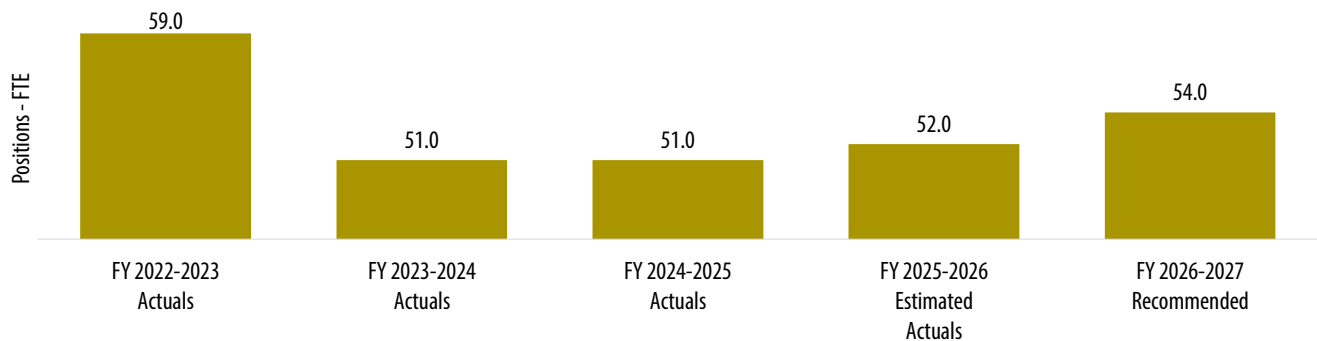
Summary of Changes

The change in total appropriations is due to an increase in contingency, resulting from a bankruptcy settlement in Fiscal Year 2025-26.

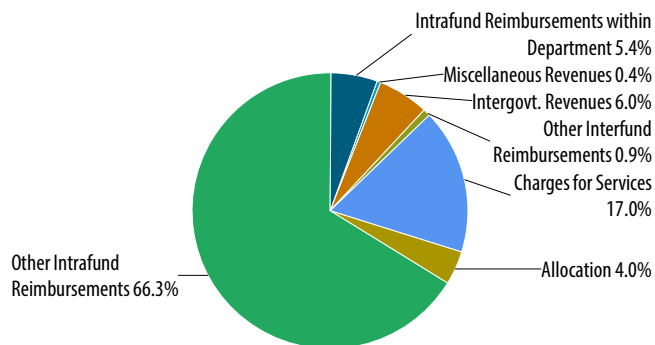
County Executive Cabinet
Department Structure
David Villanueva, County Executive



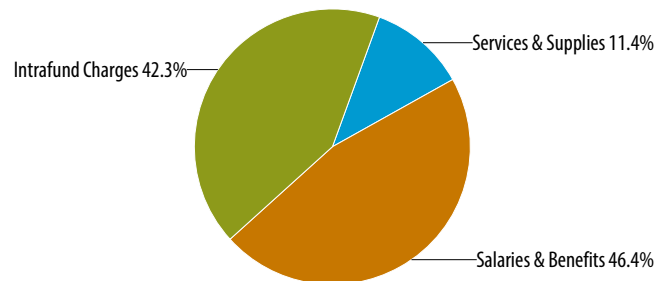
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Budget and Debt Management	\$5,226,793	\$5,350,074	\$5,250,900	\$(99,174)	(1.9)%
Executive Cabinet	\$16,547,850	\$17,667,196	\$18,508,523	\$841,327	4.8%
Government Relations/Legislation	\$522,415	\$524,782	\$530,967	\$6,185	1.2%
Local Agency Formation Commission Support	\$588,286	\$651,086	\$717,326	\$66,240	10.2%
Public Information Office	\$2,599,488	\$3,049,910	\$3,302,193	\$252,283	8.3%
Gross Expenditures/Appropriations	\$25,484,832	\$27,243,048	\$28,309,909	\$1,066,861	3.9%
Total Intrafund Reimbursements	\$(18,872,732)	\$(20,119,940)	\$(20,313,396)	\$(193,456)	1.0%
Total Expenditures/Appropriations	\$6,612,101	\$7,123,108	\$7,996,513	\$873,405	12.3%
Revenue	\$5,210,279	\$5,753,082	\$6,625,416	\$872,334	15.2%
Total Interfund Reimbursements	\$0	\$0	\$245,606	\$245,606	100.0%
Total Revenue	\$5,210,279	\$5,753,082	\$6,871,022	\$1,117,940	19.4%
Net Cost	\$1,401,821	\$1,370,026	\$1,125,491	\$(244,535)	(17.8)%
Positions	51.0	52.0	54.0	2.0	3.8%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$11,921,597	\$12,304,556	\$13,129,475	\$824,919	6.7%
Services & Supplies	\$2,111,006	\$2,733,599	\$3,214,782	\$481,183	17.6%
Intrafund Charges	\$11,452,230	\$12,204,893	\$11,965,652	\$(239,241)	(2.0)%
Gross Expenditures/Appropriations	\$25,484,832	\$27,243,048	\$28,309,909	\$1,066,861	3.9%
Other Intrafund Reimbursements	\$(18,872,732)	\$(18,523,613)	\$(18,772,328)	\$(248,715)	1.3%
Intrafund Reimbursements within Department	\$0	\$(1,596,327)	\$(1,541,068)	\$55,259	(3.5)%
Total Intrafund Reimbursements	\$(18,872,732)	\$(20,119,940)	\$(20,313,396)	\$(193,456)	1.0%
Total Expenditures/Appropriations	\$6,612,101	\$7,123,108	\$7,996,513	\$873,405	12.3%
Intergovernmental Revenues	\$753,214	\$972,375	\$1,690,727	\$718,352	73.9%
Charges for Services	\$4,337,440	\$4,667,394	\$4,818,023	\$150,629	3.2%
Miscellaneous Revenues	\$119,625	\$113,313	\$116,666	\$3,353	3.0%
Revenue	\$5,210,279	\$5,753,082	\$6,625,416	\$872,334	15.2%
Other Interfund Reimbursements	\$0	\$0	\$245,606	\$245,606	100.0%
Total Interfund Reimbursements	\$0	\$0	\$245,606	\$245,606	100.0%
Total Revenue	\$5,210,279	\$5,753,082	\$6,871,022	\$1,117,940	19.4%
Net Cost	\$1,401,821	\$1,370,026	\$1,125,491	\$(244,535)	(17.8)%
Positions	51.0	52.0	54.0	2.0	3.8%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position Counts have increased by a net 2.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE recommended net Base increase.
- 1.0 FTE increase in a recommended growth request.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Public Information Office	213,915	(213,915)	0	0	1.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Budget and Debt Management	(54,614)	0	0	(54,614)	0.0
Public Information Office	(78,154)	0	(78,154)	0	0.0

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$4,586,521	\$4,560,661	\$4,539,473	\$(21,188)	(0.5)%
Services & Supplies	\$48,871	\$48,061	\$23,442	\$(24,619)	(51.2)%
Intrafund Charges	\$591,401	\$741,352	\$687,985	\$(53,367)	(7.2)%
Gross Expenditures/Appropriations	\$5,226,793	\$5,350,074	\$5,250,900	\$(99,174)	(1.9)%
Other Intrafund Reimbursements	\$(4,389,463)	\$(4,421,725)	\$(4,338,510)	\$83,215	(1.9)%
Total Intrafund Reimbursements	\$(4,389,463)	\$(4,421,725)	\$(4,338,510)	\$83,215	(1.9)%
Total Expenditures/Appropriations	\$837,329	\$928,349	\$912,390	\$(15,959)	(1.7)%
Charges for Services	\$568,215	\$649,961	\$684,131	\$34,170	5.3%
Revenue	\$568,215	\$649,961	\$684,131	\$34,170	5.3%
Total Revenue	\$568,215	\$649,961	\$684,131	\$34,170	5.3%
Net Cost	\$269,114	\$278,388	\$228,259	\$(50,129)	(18.0)%
Positions	19.0	19.0	19.0	0.0	0.0%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, offset by decreases in Pension Obligation Bond costs and an increase in budgeted salary savings.
- Decreases in service and supply expenditures and shared department costs resulting from an effort to align the budget with recent actual expenditure levels, and a decrease in costs associated with Department of Finance accounting support services.
- Increases in legal costs associated with the Transient Occupancy Tax (TOT) Grant Program.
- A recommended reduction detailed later in this section.

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

- An overall decrease in cost recovery from other departments as a result of expenditure decreases.
- An increase in cost recovery for Dispute Resolution Program administrative support.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CEC - Reduce TOT Administrative Cost - Shift 0.25 FTE ASO I to CEC ACP and Eliminate TOT Consulting Contract					
	(54,614)	0	0	(54,614)	0.0

This request eliminates funding for the Transient Occupancy Tax (TOT) consultant contract in the amount of \$16,000 and reallocates funding for 0.25 FTE of the Administrative Services Officer (ASO) I position that supports the TOT program. This portion of the ASO I position, which is currently funded by the General Fund, will be shifted to activities recovered through the Allocated Cost Process (ACP). Operational efficiencies within the TOT program have eliminated the need for contracted consultant services to facilitate or summarize evaluation panel meetings.

Additionally, implementation of a new TOT database will allow the ASO I, who currently allocates 50 percent of their time to the TOT program and 50 percent to Office of the County Executive (OCE) support recovered through the ACP, to shift their workload to 25 percent TOT support and 75 percent OCE support. The ASO I will assume expanded duties for OCE, including supervisory responsibilities and contract development. Costs associated with OCE support will be fully recovered from receiving departments through the ACP.

Executive Cabinet

Program Overview

The **Executive Cabinet** includes the County Executive, Deputy County Executives for Administrative Services, Community Services, Public Safety and Justice, and Health and Human Services. Also included are the Criminal Justice Cabinet, Community Correction Planning, support staff, and associated administrative costs.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$4,430,574	\$4,598,982	\$5,038,803	\$439,821	9.6%
Services & Supplies	\$1,600,991	\$2,028,664	\$2,626,381	\$597,717	29.5%
Intrafund Charges	\$10,516,284	\$11,039,550	\$10,843,339	\$(196,211)	(1.8)%
Gross Expenditures/Appropriations	\$16,547,850	\$17,667,196	\$18,508,523	\$841,327	4.8%
Other Intrafund Reimbursements	\$(12,099,303)	\$(11,565,652)	\$(11,666,666)	\$(101,014)	0.9%
Intrafund Reimbursements within Department	\$0	\$(1,596,327)	\$(1,541,068)	\$55,259	(3.5)%
Total Intrafund Reimbursements	\$(12,099,303)	\$(13,161,979)	\$(13,207,734)	\$(45,755)	0.3%
Total Expenditures/Appropriations	\$4,448,547	\$4,505,217	\$5,300,789	\$795,572	17.7%
Intergovernmental Revenues	\$753,214	\$972,375	\$1,690,727	\$718,352	73.9%
Charges for Services	\$2,639,101	\$2,498,204	\$2,544,724	\$46,520	1.9%
Revenue	\$3,392,315	\$3,470,579	\$4,235,451	\$764,872	22.0%
Other Interfund Reimbursements	\$0	\$0	\$245,606	\$245,606	100.0%
Total Interfund Reimbursements	\$0	\$0	\$245,606	\$245,606	100.0%
Total Revenue	\$3,392,315	\$3,470,579	\$4,481,057	\$1,010,478	29.1%
Net Cost	\$1,056,233	\$1,034,638	\$819,732	\$(214,906)	(20.8)%
Positions	17.0	17.0	18.0	1.0	5.9%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, partially offset by a decrease in Pension Obligation Bond costs.
- An overall decrease due to the Sustainability program migrating to the Department of General Services.
- An overall increase resulting from the Justice Planning Analytics and Coordination program migrating to the Executive Cabinet.

- Decreases in services and supply expenditures due to an effort to align the budget with recent actual expenditure levels, offset by an increase in professional service costs for the American Rescue Plan Act (ARPA) Community-based Organization Capacity Building contract.
- A decrease in intrafund charges resulting from a shift of cost recovery for a quarter of the Public Information Officer salary and benefits from the Executive Cabinet to the Public Information Office budget.
- A slight decrease in other intrafund reimbursements due to Sustainability shifting to the Department of General Services, partially offset by an increase due to an administrative support position shifting from being Net Cost-funded to being funded through the Allocated Cost Process.

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

- An increase in intergovernmental revenues due to the recovery of American Rescue Plan Act (ARPA) funds for the Community-based Organization Capacity Building contract.
- An increase due to the addition of Community Correction Planning funds.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$301,395	\$304,346	\$311,542	\$7,196	2.4%
Services & Supplies	\$192,752	\$185,733	\$186,636	\$903	0.5%
Intrafund Charges	\$28,269	\$34,703	\$32,789	\$(1,914)	(5.5)%
Gross Expenditures/Appropriations	\$522,415	\$524,782	\$530,967	\$6,185	1.2%
Other Intrafund Reimbursements	\$(184,611)	\$(214,469)	\$(196,801)	\$17,668	(8.2)%
Total Intrafund Reimbursements	\$(184,611)	\$(214,469)	\$(196,801)	\$17,668	(8.2)%
Total Expenditures/Appropriations	\$337,804	\$310,313	\$334,166	\$23,853	7.7%
Charges for Services	\$140,000	\$140,000	\$140,000	\$0	0.0%
Miscellaneous Revenues	\$119,625	\$113,313	\$116,666	\$3,353	3.0%
Revenue	\$259,625	\$253,313	\$256,666	\$3,353	1.3%
Total Revenue	\$259,625	\$253,313	\$256,666	\$3,353	1.3%
Net Cost	\$78,179	\$57,000	\$77,500	\$20,500	36.0%
Positions	1.0	1.0	1.0	0.0	0.0%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, partially offset by a decrease in Pension Obligation Bond costs.
- Slight decreases in services and supply expenditures in an effort to align the budget with recent actual expenditure levels, offset by slight increases in professional services.
- A decrease in cost recovery from other departments as a result of expenditure decreases.

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

- A slight increase in reimbursement from the Department of Water Resources for costs associated with Delta County Coalition-related work.

Local Agency Formation Commission Support

Program Overview

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

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$577,561	\$637,769	\$701,674	\$63,905	10.0%
Services & Supplies	\$5,409	\$5,759	\$7,577	\$1,818	31.6%
Intrafund Charges	\$5,316	\$7,558	\$8,075	\$517	6.8%
Gross Expenditures/Appropriations	\$588,286	\$651,086	\$717,326	\$66,240	10.2%
Total Expenditures/Appropriations	\$588,286	\$651,086	\$717,326	\$66,240	10.2%
Charges for Services	\$588,286	\$651,086	\$717,326	\$66,240	10.2%
Revenue	\$588,286	\$651,086	\$717,326	\$66,240	10.2%
Total Revenue	\$588,286	\$651,086	\$717,326	\$66,240	10.2%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	3.0	3.0	3.0	0.0	0.0%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, partially offset by a decrease in Pension Obligation Bond costs.
- Increases in specific allocated cost process costs, such as countywide information technology services, liability insurance and personnel services.

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

Public Information Office

Program Overview

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

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,025,546	\$2,202,798	\$2,537,983	\$335,185	15.2%
Services & Supplies	\$262,982	\$465,382	\$370,746	\$(94,636)	(20.3)%
Intrafund Charges	\$310,959	\$381,730	\$393,464	\$11,734	3.1%
Gross Expenditures/Appropriations	\$2,599,488	\$3,049,910	\$3,302,193	\$252,283	8.3%
Other Intrafund Reimbursements	\$(2,199,355)	\$(2,321,767)	\$(2,570,351)	\$(248,584)	10.7%
Total Intrafund Reimbursements	\$(2,199,355)	\$(2,321,767)	\$(2,570,351)	\$(248,584)	10.7%
Total Expenditures/Appropriations	\$400,133	\$728,143	\$731,842	\$3,699	0.5%
Charges for Services	\$401,838	\$728,143	\$731,842	\$3,699	0.5%
Revenue	\$401,838	\$728,143	\$731,842	\$3,699	0.5%
Total Revenue	\$401,838	\$728,143	\$731,842	\$3,699	0.5%
Net Cost	\$(1,705)	\$0	\$0	\$0	0.0%
Positions	11.0	12.0	13.0	1.0	8.3%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs partially offset by a decrease in Pension Obligation Bond costs.
- Decreases in services and supply expenditures, including conference expenses, professional services and other operating expenses, to align the budget with recent actual expenditure levels.
- An increase in shared department costs and increases in cost recovery from other departments as a result of expenditure increases.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

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

- Recommended reductions detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CEC - Add 1.0 FTE PIO Position - PIO					
	213,915	(213,915)	0	0	1.0

Add 1.0 FTE Senior Public Information Officer (PIO) within the Department of Health Services, Behavioral Health Services (BHS). The position will highlight and communicate BHS projects and programs and maintain dedicated communications support for mental health and substance use programs. The Senior PIO will ensure timely, accurate, and culturally competent messaging to the public, media, and stakeholders, which is critical for reducing stigma, promoting available services, and responding effectively during behavioral health crises. This request is funded by Behavioral Health Services with Patient Care Revenue and is contingent upon approval of a linked growth request in the Department of Health Services (BU 7200000).

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
CEC - Reduce \$13k Public Information Office Advertising and Professional Services (ACP)					
	(13,000)	0	(13,000)	0	0.0

Reduction of Public Information Office appropriations in the amount of \$13,000 for advertising and professional services. Impacts include reduced promotional advertising related to County programs, services, and excellence in local publications and reduced professional graphic design services beyond the expertise of the Public Information Office staff for the County annual report, Board Retreat booklets, holiday cards, newsletters, and other material.

CEC - Reduce \$65,154 for Public Information Office County Newsletter (ACP)					
	(65,154)	0	(65,154)	0	0.0

Reduction of Public Information Office appropriations in the amount of \$65,154 for mail/postage service. This reduction impacts a County Executive priority area. The impact would be cessation of the County's quarterly newsletter to residents in the unincorporated County, some of whom are in economically disadvantaged areas, are less likely to have broadband access and are less likely to receive important updates from the County about programs and services that would benefit those residents.

Antelope Public Facilities Financing Plan

Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Antelope PFFP Drainage Facilities	\$0	\$39,095	\$37,595	\$(1,500)	(3.8)%
Antelope PFFP East Antelope Local Roadway	\$1,255	\$427,582	\$496,384	\$68,802	16.1%
Antelope PFFP Roadway Facilities	\$3,747	\$6,149,745	\$1,014,094	\$(5,135,651)	(83.5)%
Antelope PFFP Water Facilities and Services	\$0	\$121,165	\$122,255	\$1,090	0.9%
Gross Expenditures/Appropriations	\$5,001	\$6,737,587	\$1,670,328	\$(5,067,259)	(75.2)%
Total Expenditures/Appropriations	\$5,001	\$6,737,587	\$1,670,328	\$(5,067,259)	(75.2)%
Total Financing Uses	\$5,001	\$6,737,587	\$1,670,328	\$(5,067,259)	(75.2)%
Revenue	\$4,345,110	\$30,500	\$30,500	\$0	0.0%
Total Revenue	\$4,345,110	\$30,500	\$30,500	\$0	0.0%
Total Use of Fund Balance	\$2,366,978	\$6,707,087	\$1,639,828	\$(5,067,259)	(75.6)%
Total Financing Sources	\$6,712,088	\$6,737,587	\$1,670,328	\$(5,067,259)	(75.2)%
Net Cost	\$(6,707,086)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$5,001	\$319,180	\$321,000	\$1,820	0.6%
Other Charges	\$0	\$6,418,407	\$1,349,328	\$(5,069,079)	(79.0)%
Gross Expenditures/Appropriations	\$5,001	\$6,737,587	\$1,670,328	\$(5,067,259)	(75.2)%
Total Expenditures/Appropriations	\$5,001	\$6,737,587	\$1,670,328	\$(5,067,259)	(75.2)%
Total Financing Uses	\$5,001	\$6,737,587	\$1,670,328	\$(5,067,259)	(75.2)%
Revenue from Use Of Money & Property	\$193,303	\$30,500	\$30,500	\$0	0.0%
Charges for Services	\$4,151,807	\$0	\$0	\$0	0.0%
Revenue	\$4,345,110	\$30,500	\$30,500	\$0	0.0%
Total Revenue	\$4,345,110	\$30,500	\$30,500	\$0	0.0%
Fund Balance	\$2,366,978	\$6,707,087	\$1,639,828	\$(5,067,259)	(75.6)%
Total Use of Fund Balance	\$2,366,978	\$6,707,087	\$1,639,828	\$(5,067,259)	(75.6)%
Total Financing Sources	\$6,712,088	\$6,737,587	\$1,670,328	\$(5,067,259)	(75.2)%
Net Cost	\$(6,707,086)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A slight increase in anticipated operating and project related service costs.
- A decrease of anticipated reimbursements due to significant reimbursements made in Fiscal Year 2025-26 reducing the available funds.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$0	\$39,095	\$37,595	\$(1,500)	(3.8)%
Gross Expenditures/Appropriations	\$0	\$39,095	\$37,595	\$(1,500)	(3.8)%
Total Expenditures/Appropriations	\$0	\$39,095	\$37,595	\$(1,500)	(3.8)%
Total Financing Uses	\$0	\$39,095	\$37,595	\$(1,500)	(3.8)%
Revenue from Use Of Money & Property	\$1,574	\$500	\$500	\$0	0.0%
Revenue	\$1,574	\$500	\$500	\$0	0.0%
Total Revenue	\$1,574	\$500	\$500	\$0	0.0%
Fund Balance	\$37,021	\$38,595	\$37,095	\$(1,500)	(3.9)%
Total Use of Fund Balance	\$37,021	\$38,595	\$37,095	\$(1,500)	(3.9)%
Total Financing Sources	\$38,595	\$39,095	\$37,595	\$(1,500)	(3.8)%
Net Cost	\$(38,595)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease of reimbursement estimates due to a lower rollover fund balance.

Antelope PFFP East Antelope Local Roadway

Program Overview

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

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$1,255	\$4,110	\$20,000	\$15,890	386.6%
Other Charges	\$0	\$423,472	\$476,384	\$52,912	12.5%
Gross Expenditures/Appropriations	\$1,255	\$427,582	\$496,384	\$68,802	16.1%
Total Expenditures/Appropriations	\$1,255	\$427,582	\$496,384	\$68,802	16.1%
Total Financing Uses	\$1,255	\$427,582	\$496,384	\$68,802	16.1%
Revenue from Use Of Money & Property	\$17,188	\$2,500	\$2,500	\$0	0.0%
Charges for Services	\$7,157	\$0	\$0	\$0	0.0%
Revenue	\$24,345	\$2,500	\$2,500	\$0	0.0%
Total Revenue	\$24,345	\$2,500	\$2,500	\$0	0.0%
Fund Balance	\$401,991	\$425,082	\$493,884	\$68,802	16.2%
Total Use of Fund Balance	\$401,991	\$425,082	\$493,884	\$68,802	16.2%
Total Financing Sources	\$426,336	\$427,582	\$496,384	\$68,802	16.1%
Net Cost	\$(425,082)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in anticipated administrative services and project related service costs.
- An increase in anticipated roadway project costs.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$3,747	\$300,000	\$300,000	\$0	0.0%
Other Charges	\$0	\$5,849,745	\$714,094	\$(5,135,651)	(87.8)%
Gross Expenditures/Appropriations	\$3,747	\$6,149,745	\$1,014,094	\$(5,135,651)	(83.5)%
Total Expenditures/Appropriations	\$3,747	\$6,149,745	\$1,014,094	\$(5,135,651)	(83.5)%
Total Financing Uses	\$3,747	\$6,149,745	\$1,014,094	\$(5,135,651)	(83.5)%
Revenue from Use Of Money & Property	\$169,703	\$25,000	\$25,000	\$0	0.0%
Charges for Services	\$4,144,649	\$0	\$0	\$0	0.0%
Revenue	\$4,314,352	\$25,000	\$25,000	\$0	0.0%
Total Revenue	\$4,314,352	\$25,000	\$25,000	\$0	0.0%
Fund Balance	\$1,814,139	\$6,124,745	\$989,094	\$(5,135,651)	(83.9)%
Total Use of Fund Balance	\$1,814,139	\$6,124,745	\$989,094	\$(5,135,651)	(83.9)%
Total Financing Sources	\$6,128,491	\$6,149,745	\$1,014,094	\$(5,135,651)	(83.5)%
Net Cost	\$(6,124,745)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A significant decrease in anticipated roadway project reimbursements due to significant reimbursements made in Fiscal Year 2025-26 reducing the available funds.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$0	\$15,070	\$1,000	\$(14,070)	(93.4)%
Other Charges	\$0	\$106,095	\$121,255	\$15,160	14.3%
Gross Expenditures/Appropriations	\$0	\$121,165	\$122,255	\$1,090	0.9%
Total Expenditures/Appropriations	\$0	\$121,165	\$122,255	\$1,090	0.9%
Total Financing Uses	\$0	\$121,165	\$122,255	\$1,090	0.9%
Revenue from Use Of Money & Property	\$4,838	\$2,500	\$2,500	\$0	0.0%
Revenue	\$4,838	\$2,500	\$2,500	\$0	0.0%
Total Revenue	\$4,838	\$2,500	\$2,500	\$0	0.0%
Fund Balance	\$113,827	\$118,665	\$119,755	\$1,090	0.9%
Total Use of Fund Balance	\$113,827	\$118,665	\$119,755	\$1,090	0.9%
Total Financing Sources	\$118,665	\$121,165	\$122,255	\$1,090	0.9%
Net Cost	\$(118,665)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in anticipated operating and project related service costs.
- An increase in estimates for water related reimbursement obligations.

CSA No. 10

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
County Service Area No. 10 Benefit Zone 3	\$251,939	\$764,967	\$1,133,581	\$368,614	48.2%
Gross Expenditures/Appropriations	\$251,939	\$764,967	\$1,133,581	\$368,614	48.2%
Total Expenditures/Appropriations	\$251,939	\$764,967	\$1,133,581	\$368,614	48.2%
Provision for Reserves	\$250,000	\$250,000	\$0	\$(250,000)	(100.0)%
Total Financing Uses	\$501,939	\$1,014,967	\$1,133,581	\$118,614	11.7%
Revenue	\$613,026	\$616,121	\$629,500	\$13,379	2.2%
Total Revenue	\$613,026	\$616,121	\$629,500	\$13,379	2.2%
Total Use of Fund Balance	\$287,760	\$398,846	\$504,081	\$105,235	26.4%
Total Financing Sources	\$900,786	\$1,014,967	\$1,133,581	\$118,614	11.7%
Net Cost	\$(398,846)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$251,939	\$764,967	\$1,133,581	\$368,614	48.2%
Gross Expenditures/Appropriations	\$251,939	\$764,967	\$1,133,581	\$368,614	48.2%
Total Expenditures/Appropriations	\$251,939	\$764,967	\$1,133,581	\$368,614	48.2%
Provision for Reserves	\$250,000	\$250,000	\$0	\$(250,000)	(100.0)%
Total Financing Uses	\$501,939	\$1,014,967	\$1,133,581	\$118,614	11.7%
Revenue from Use Of Money & Property	\$77,143	\$3,000	\$3,000	\$0	0.0%
Charges for Services	\$535,883	\$613,121	\$626,500	\$13,379	2.2%
Revenue	\$613,026	\$616,121	\$629,500	\$13,379	2.2%
Total Revenue	\$613,026	\$616,121	\$629,500	\$13,379	2.2%
Fund Balance	\$287,760	\$398,846	\$504,081	\$105,235	26.4%
Total Use of Fund Balance	\$287,760	\$398,846	\$504,081	\$105,235	26.4%
Total Financing Sources	\$900,786	\$1,014,967	\$1,133,581	\$118,614	11.7%
Net Cost	\$(398,846)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in professional and operating services along with construction contracts.

The change in total revenue is due to:

- An increase in special assessments.

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

- There are no changes to reserves.

Countywide Library Facilities

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Countywide Library Facilities	\$113,439	\$8,567,114	\$9,130,133	\$563,019	6.6%
Gross Expenditures/Appropriations	\$113,439	\$8,567,114	\$9,130,133	\$563,019	6.6%
Total Expenditures/Appropriations	\$113,439	\$8,567,114	\$9,130,133	\$563,019	6.6%
Total Financing Uses	\$113,439	\$8,567,114	\$9,130,133	\$563,019	6.6%
Revenue	\$1,739,725	\$290,200	\$290,200	\$0	0.0%
Total Revenue	\$1,739,725	\$290,200	\$290,200	\$0	0.0%
Total Use of Fund Balance	\$6,650,628	\$8,276,914	\$8,839,933	\$563,019	6.8%
Total Financing Sources	\$8,390,353	\$8,567,114	\$9,130,133	\$563,019	6.6%
Net Cost	\$(8,276,914)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$113,439	\$8,567,114	\$9,130,133	\$563,019	6.6%
Gross Expenditures/Appropriations	\$113,439	\$8,567,114	\$9,130,133	\$563,019	6.6%
Total Expenditures/Appropriations	\$113,439	\$8,567,114	\$9,130,133	\$563,019	6.6%
Total Financing Uses	\$113,439	\$8,567,114	\$9,130,133	\$563,019	6.6%
Revenue from Use Of Money & Property	\$308,324	\$25,200	\$25,200	\$0	0.0%
Charges for Services	\$1,431,401	\$265,000	\$265,000	\$0	0.0%
Revenue	\$1,739,725	\$290,200	\$290,200	\$0	0.0%
Total Revenue	\$1,739,725	\$290,200	\$290,200	\$0	0.0%
Fund Balance	\$6,650,628	\$8,276,914	\$8,839,933	\$563,019	6.8%
Total Use of Fund Balance	\$6,650,628	\$8,276,914	\$8,839,933	\$563,019	6.8%
Total Financing Sources	\$8,390,353	\$8,567,114	\$9,130,133	\$563,019	6.6%
Net Cost	\$(8,276,914)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in construction contracts, offset by a minor reduction in public works services for administration of the district, due to an estimated increase in available fund balance.

Florin Road Capital Project

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Florin Road Property and Business Improvement District (PBID)	\$0	\$479,916	\$489,916	\$10,000	2.1%
Gross Expenditures/Appropriations	\$0	\$479,916	\$489,916	\$10,000	2.1%
Total Expenditures/Appropriations	\$0	\$479,916	\$489,916	\$10,000	2.1%
Total Financing Uses	\$0	\$479,916	\$489,916	\$10,000	2.1%
Revenue	\$18,753	\$20,000	\$20,000	\$0	0.0%
Total Revenue	\$18,753	\$20,000	\$20,000	\$0	0.0%
Total Use of Fund Balance	\$441,163	\$459,916	\$469,916	\$10,000	2.2%
Total Financing Sources	\$459,916	\$479,916	\$489,916	\$10,000	2.1%
Net Cost	\$(459,916)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$0	\$479,916	\$489,916	\$10,000	2.1%
Gross Expenditures/Appropriations	\$0	\$479,916	\$489,916	\$10,000	2.1%
Total Expenditures/Appropriations	\$0	\$479,916	\$489,916	\$10,000	2.1%
Total Financing Uses	\$0	\$479,916	\$489,916	\$10,000	2.1%
Revenue from Use Of Money & Property	\$18,753	\$20,000	\$20,000	\$0	0.0%
Revenue	\$18,753	\$20,000	\$20,000	\$0	0.0%
Total Revenue	\$18,753	\$20,000	\$20,000	\$0	0.0%
Fund Balance	\$441,163	\$459,916	\$469,916	\$10,000	2.2%
Total Use of Fund Balance	\$441,163	\$459,916	\$469,916	\$10,000	2.2%
Total Financing Sources	\$459,916	\$479,916	\$489,916	\$10,000	2.1%
Net Cost	\$(459,916)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in public improvement reimbursements due to an estimated increase in available fund balance.

Florin Vineyard No. 1 CFD 2016-2

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Florin Vineyard No.1 CFD	\$36,259	\$793,245	\$955,098	\$161,853	20.4%
Gross Expenditures/Appropriations	\$36,259	\$793,245	\$955,098	\$161,853	20.4%
Total Expenditures/Appropriations	\$36,259	\$793,245	\$955,098	\$161,853	20.4%
Total Financing Uses	\$36,259	\$793,245	\$955,098	\$161,853	20.4%
Revenue	\$101,527	\$86,614	\$169,150	\$82,536	95.3%
Total Revenue	\$101,527	\$86,614	\$169,150	\$82,536	95.3%
Total Use of Fund Balance	\$641,363	\$706,631	\$785,948	\$79,317	11.2%
Total Financing Sources	\$742,890	\$793,245	\$955,098	\$161,853	20.4%
Net Cost	\$(706,631)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$36,259	\$252,529	\$391,832	\$139,303	55.2%
Other Charges	\$0	\$540,716	\$563,266	\$22,550	4.2%
Gross Expenditures/Appropriations	\$36,259	\$793,245	\$955,098	\$161,853	20.4%
Total Expenditures/Appropriations	\$36,259	\$793,245	\$955,098	\$161,853	20.4%
Total Financing Uses	\$36,259	\$793,245	\$955,098	\$161,853	20.4%
Taxes	\$88,386	\$81,414	\$163,950	\$82,536	101.4%
Revenue from Use Of Money & Property	\$13,141	\$5,200	\$5,200	\$0	0.0%
Revenue	\$101,527	\$86,614	\$169,150	\$82,536	95.3%
Total Revenue	\$101,527	\$86,614	\$169,150	\$82,536	95.3%
Fund Balance	\$641,363	\$706,631	\$785,948	\$79,317	11.2%
Total Use of Fund Balance	\$641,363	\$706,631	\$785,948	\$79,317	11.2%
Total Financing Sources	\$742,890	\$793,245	\$955,098	\$161,853	20.4%
Net Cost	\$(706,631)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in administrative services due to estimated increase in fund balance.
- An increase in planned reimbursement payments for public facilities due to an estimated increase in fund balance.

The change in total revenue is due to:

- An increase in special taxes levied as planned.

Florin Vineyard Comm Plan

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Florin Vineyard Community Plan	\$678,359	\$9,737,368	\$13,062,472	\$3,325,104	34.1%
Gross Expenditures/Appropriations	\$678,359	\$9,737,368	\$13,062,472	\$3,325,104	34.1%
Total Expenditures/Appropriations	\$678,359	\$9,737,368	\$13,062,472	\$3,325,104	34.1%
Total Financing Uses	\$678,359	\$9,737,368	\$13,062,472	\$3,325,104	34.1%
Revenue	\$3,519,049	\$25,500	\$25,500	\$0	0.0%
Total Revenue	\$3,519,049	\$25,500	\$25,500	\$0	0.0%
Total Use of Fund Balance	\$6,871,178	\$9,711,868	\$13,036,972	\$3,325,104	34.2%
Total Financing Sources	\$10,390,227	\$9,737,368	\$13,062,472	\$3,325,104	34.1%
Net Cost	\$(9,711,868)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$506,991	\$8,232,557	\$12,562,472	\$4,329,915	52.6%
Other Charges	\$0	\$1,504,811	\$500,000	\$(1,004,811)	(66.8)%
Interfund Charges	\$171,368	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$678,359	\$9,737,368	\$13,062,472	\$3,325,104	34.1%
Total Expenditures/Appropriations	\$678,359	\$9,737,368	\$13,062,472	\$3,325,104	34.1%
Total Financing Uses	\$678,359	\$9,737,368	\$13,062,472	\$3,325,104	34.1%
Revenue from Use Of Money & Property	\$429,126	\$10,500	\$10,500	\$0	0.0%
Charges for Services	\$3,089,923	\$15,000	\$15,000	\$0	0.0%
Revenue	\$3,519,049	\$25,500	\$25,500	\$0	0.0%
Total Revenue	\$3,519,049	\$25,500	\$25,500	\$0	0.0%
Fund Balance	\$6,871,178	\$9,711,868	\$13,036,972	\$3,325,104	34.2%
Total Use of Fund Balance	\$6,871,178	\$9,711,868	\$13,036,972	\$3,325,104	34.2%
Total Financing Sources	\$10,390,227	\$9,737,368	\$13,062,472	\$3,325,104	34.1%
Net Cost	\$(9,711,868)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in anticipated construction activity and related professional and operating services.
- A decrease in anticipated reimbursement related costs.

Laguna Community Facilities District

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Laguna CFD	\$23,448	\$288,618	\$269,618	\$(19,000)	(6.6)%
Gross Expenditures/Appropriations	\$23,448	\$288,618	\$269,618	\$(19,000)	(6.6)%
Total Expenditures/Appropriations	\$23,448	\$288,618	\$269,618	\$(19,000)	(6.6)%
Total Financing Uses	\$23,448	\$288,618	\$269,618	\$(19,000)	(6.6)%
Revenue	\$12,284	\$3,000	\$3,000	\$0	0.0%
Total Revenue	\$12,284	\$3,000	\$3,000	\$0	0.0%
Total Use of Fund Balance	\$296,781	\$285,618	\$266,618	\$(19,000)	(6.7)%
Total Financing Sources	\$309,065	\$288,618	\$269,618	\$(19,000)	(6.6)%
Net Cost	\$(285,617)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$23,448	\$100,000	\$100,000	\$0	0.0%
Other Charges	\$0	\$188,618	\$169,618	\$(19,000)	(10.1)%
Gross Expenditures/Appropriations	\$23,448	\$288,618	\$269,618	\$(19,000)	(6.6)%
Total Expenditures/Appropriations	\$23,448	\$288,618	\$269,618	\$(19,000)	(6.6)%
Total Financing Uses	\$23,448	\$288,618	\$269,618	\$(19,000)	(6.6)%
Revenue from Use Of Money & Property	\$12,284	\$3,000	\$3,000	\$0	0.0%
Revenue	\$12,284	\$3,000	\$3,000	\$0	0.0%
Total Revenue	\$12,284	\$3,000	\$3,000	\$0	0.0%
Fund Balance	\$296,781	\$285,618	\$266,618	\$(19,000)	(6.7)%
Total Use of Fund Balance	\$296,781	\$285,618	\$266,618	\$(19,000)	(6.7)%
Total Financing Sources	\$309,065	\$288,618	\$269,618	\$(19,000)	(6.6)%
Net Cost	\$(285,617)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in transfer out to other funds to Elk Grove for maintenance of approved facilities for FY 2026-27.

Laguna Crk/Elliott Rch CFD No. 1

Budget Unit Functions & Responsibilities

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

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

Goals

- Collaborate with the City of Elk Grove to schedule remaining authorized facilities projects with the available District financing.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 1	\$1,114,285	\$3,445,798	\$263,665	\$(3,182,133)	(92.3)%
Laguna Creek Ranch/Elliott Ranch CFD Improvement Area No. 2	\$149,285	\$1,737,720	\$211,000	\$(1,526,720)	(87.9)%
Gross Expenditures/Appropriations	\$1,263,570	\$5,183,518	\$474,665	\$(4,708,853)	(90.8)%
Total Expenditures/Appropriations	\$1,263,570	\$5,183,518	\$474,665	\$(4,708,853)	(90.8)%
Total Financing Uses	\$1,263,570	\$5,183,518	\$474,665	\$(4,708,853)	(90.8)%
Revenue	\$970,157	\$18,000	\$260,000	\$242,000	1,344.4%
Total Revenue	\$970,157	\$18,000	\$260,000	\$242,000	1,344.4%
Total Use of Fund Balance	\$5,458,933	\$5,165,518	\$214,665	\$(4,950,853)	(95.8)%
Total Financing Sources	\$6,429,090	\$5,183,518	\$474,665	\$(4,708,853)	(90.8)%
Net Cost	\$(5,165,520)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$298,570	\$615,000	\$124,665	\$(490,335)	(79.7)%
Other Charges	\$965,000	\$4,568,518	\$350,000	\$(4,218,518)	(92.3)%
Gross Expenditures/Appropriations	\$1,263,570	\$5,183,518	\$474,665	\$(4,708,853)	(90.8)%
Total Expenditures/Appropriations	\$1,263,570	\$5,183,518	\$474,665	\$(4,708,853)	(90.8)%
Total Financing Uses	\$1,263,570	\$5,183,518	\$474,665	\$(4,708,853)	(90.8)%
Revenue from Use Of Money & Property	\$970,157	\$18,000	\$260,000	\$242,000	1,344.4%
Revenue	\$970,157	\$18,000	\$260,000	\$242,000	1,344.4%
Total Revenue	\$970,157	\$18,000	\$260,000	\$242,000	1,344.4%
Reserve Release	\$2	\$0	\$0	\$0	0.0%
Fund Balance	\$5,458,931	\$5,165,518	\$214,665	\$(4,950,853)	(95.8)%
Total Use of Fund Balance	\$5,458,933	\$5,165,518	\$214,665	\$(4,950,853)	(95.8)%
Total Financing Sources	\$6,429,090	\$5,183,518	\$474,665	\$(4,708,853)	(90.8)%
Net Cost	\$(5,165,520)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$149,285	\$350,000	\$63,665	\$(286,335)	(81.8)%
Other Charges	\$965,000	\$3,095,798	\$200,000	\$(2,895,798)	(93.5)%
Gross Expenditures/Appropriations	\$1,114,285	\$3,445,798	\$263,665	\$(3,182,133)	(92.3)%
Total Expenditures/Appropriations	\$1,114,285	\$3,445,798	\$263,665	\$(3,182,133)	(92.3)%
Total Financing Uses	\$1,114,285	\$3,445,798	\$263,665	\$(3,182,133)	(92.3)%
Revenue from Use Of Money & Property	\$806,710	\$15,000	\$250,000	\$235,000	1,566.7%
Revenue	\$806,710	\$15,000	\$250,000	\$235,000	1,566.7%
Total Revenue	\$806,710	\$15,000	\$250,000	\$235,000	1,566.7%
Reserve Release	\$1	\$0	\$0	\$0	0.0%
Fund Balance	\$3,738,373	\$3,430,798	\$13,665	\$(3,417,133)	(99.6)%
Total Use of Fund Balance	\$3,738,374	\$3,430,798	\$13,665	\$(3,417,133)	(99.6)%
Total Financing Sources	\$4,545,084	\$3,445,798	\$263,665	\$(3,182,133)	(92.3)%
Net Cost	\$(3,430,799)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in services as the fund closes out there are less administrative costs.
- A decrease in transfers to other funds due to the majority of the funds being transferred in FY 2025-26.

The change in total revenue is due to:

- An increase in anticipated interest income.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$149,285	\$265,000	\$61,000	\$(204,000)	(77.0)%
Other Charges	\$0	\$1,472,720	\$150,000	\$(1,322,720)	(89.8)%
Gross Expenditures/Appropriations	\$149,285	\$1,737,720	\$211,000	\$(1,526,720)	(87.9)%
Total Expenditures/Appropriations	\$149,285	\$1,737,720	\$211,000	\$(1,526,720)	(87.9)%
Total Financing Uses	\$149,285	\$1,737,720	\$211,000	\$(1,526,720)	(87.9)%
Revenue from Use Of Money & Property	\$163,447	\$3,000	\$10,000	\$7,000	233.3%
Revenue	\$163,447	\$3,000	\$10,000	\$7,000	233.3%
Total Revenue	\$163,447	\$3,000	\$10,000	\$7,000	233.3%
Reserve Release	\$1	\$0	\$0	\$0	0.0%
Fund Balance	\$1,720,558	\$1,734,720	\$201,000	\$(1,533,720)	(88.4)%
Total Use of Fund Balance	\$1,720,559	\$1,734,720	\$201,000	\$(1,533,720)	(88.4)%
Total Financing Sources	\$1,884,006	\$1,737,720	\$211,000	\$(1,526,720)	(87.9)%
Net Cost	\$(1,734,721)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in services as the fund closes out there are less administrative costs.
- A decrease in transfers to other funds due to the majority of the funds being transferred in FY 2025-26.

The change in total revenue is due to:

- An increase in anticipated interest income.

Laguna Stonelake CFD

Budget Unit Functions & Responsibilities

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

Goals

- Provide ongoing administration until the Mello-Roos special tax bonds are retired for the District.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Laguna Stonelake CFD	\$117,189	\$310,325	\$403,765	\$93,440	30.1%
Gross Expenditures/Appropriations	\$117,189	\$310,325	\$403,765	\$93,440	30.1%
Total Expenditures/Appropriations	\$117,189	\$310,325	\$403,765	\$93,440	30.1%
Total Financing Uses	\$117,189	\$310,325	\$403,765	\$93,440	30.1%
Revenue	\$168,563	\$5,000	\$50,000	\$45,000	900.0%
Total Revenue	\$168,563	\$5,000	\$50,000	\$45,000	900.0%
Total Use of Fund Balance	\$253,951	\$305,325	\$353,765	\$48,440	15.9%
Total Financing Sources	\$422,514	\$310,325	\$403,765	\$93,440	30.1%
Net Cost	\$(305,324)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$117,189	\$309,325	\$134,680	\$(174,645)	(56.5)%
Other Charges	\$0	\$1,000	\$269,085	\$268,085	26,808.5%
Gross Expenditures/Appropriations	\$117,189	\$310,325	\$403,765	\$93,440	30.1%
Total Expenditures/Appropriations	\$117,189	\$310,325	\$403,765	\$93,440	30.1%
Total Financing Uses	\$117,189	\$310,325	\$403,765	\$93,440	30.1%
Taxes	\$147,034	\$0	\$0	\$0	0.0%
Revenue from Use Of Money & Property	\$21,529	\$5,000	\$50,000	\$45,000	900.0%
Revenue	\$168,563	\$5,000	\$50,000	\$45,000	900.0%
Total Revenue	\$168,563	\$5,000	\$50,000	\$45,000	900.0%
Fund Balance	\$253,951	\$305,325	\$353,765	\$48,440	15.9%
Total Use of Fund Balance	\$253,951	\$305,325	\$353,765	\$48,440	15.9%
Total Financing Sources	\$422,514	\$310,325	\$403,765	\$93,440	30.1%
Net Cost	\$(305,324)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in services and supplies.
- An increase in contributions to others for a transfer to City of Elk Grove for the maintenance and improvement of authorized facilities.

The change in total revenue is due to:

- An increase in interest income.

Mather Landscape Maint CFD

Budget Unit Functions & Responsibilities

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

Goals

- Provide landscape maintenance and other services utilizing county departments as resources.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Mather Landscape Maintenance CFD	\$192,164	\$318,436	\$315,552	\$(2,884)	(0.9)%
Gross Expenditures/Appropriations	\$192,164	\$318,436	\$315,552	\$(2,884)	(0.9)%
Total Expenditures/Appropriations	\$192,164	\$318,436	\$315,552	\$(2,884)	(0.9)%
Provision for Reserves	\$0	\$200,000	\$0	\$(200,000)	(100.0)%
Total Financing Uses	\$192,164	\$518,436	\$315,552	\$(202,884)	(39.1)%
Revenue	\$184,813	\$179,908	\$183,500	\$3,592	2.0%
Total Revenue	\$184,813	\$179,908	\$183,500	\$3,592	2.0%
Total Use of Fund Balance	\$345,878	\$338,528	\$132,052	\$(206,476)	(61.0)%
Total Financing Sources	\$530,691	\$518,436	\$315,552	\$(202,884)	(39.1)%
Net Cost	\$(338,528)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$30,337	\$150,563	\$142,694	\$(7,869)	(5.2)%
Other Charges	\$782	\$2,000	\$2,000	\$0	0.0%
Interfund Charges	\$161,045	\$165,873	\$170,858	\$4,985	3.0%
Gross Expenditures/Appropriations	\$192,164	\$318,436	\$315,552	\$(2,884)	(0.9)%
Total Expenditures/Appropriations	\$192,164	\$318,436	\$315,552	\$(2,884)	(0.9)%
Provision for Reserves	\$0	\$200,000	\$0	\$(200,000)	(100.0)%
Total Financing Uses	\$192,164	\$518,436	\$315,552	\$(202,884)	(39.1)%
Taxes	\$0	\$169,908	\$173,500	\$3,592	2.1%
Revenue from Use Of Money & Property	\$22,415	\$10,000	\$10,000	\$0	0.0%
Charges for Services	\$162,398	\$0	\$0	\$0	0.0%
Revenue	\$184,813	\$179,908	\$183,500	\$3,592	2.0%
Total Revenue	\$184,813	\$179,908	\$183,500	\$3,592	2.0%
Fund Balance	\$345,878	\$338,528	\$132,052	\$(206,476)	(61.0)%
Total Use of Fund Balance	\$345,878	\$338,528	\$132,052	\$(206,476)	(61.0)%
Total Financing Sources	\$530,691	\$518,436	\$315,552	\$(202,884)	(39.1)%
Net Cost	\$(338,528)	\$0	\$0	\$0	0.0%

Summary of Changes

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

- A decrease in operating expenditures for FY 2026-27.
- An increase in intrafund charges to fund the landscape, bike and pedestrian trail and fire break maintenance services.

The change in total revenue is due to:

- An increase in planned special tax revenue.

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

- There are no changes to reserves.

Mather PFFP

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Mather Public Facilities Financing Plan	\$350	\$879,256	\$1,152,761	\$273,505	31.1%
Gross Expenditures/Appropriations	\$350	\$879,256	\$1,152,761	\$273,505	31.1%
Total Expenditures/Appropriations	\$350	\$879,256	\$1,152,761	\$273,505	31.1%
Total Financing Uses	\$350	\$879,256	\$1,152,761	\$273,505	31.1%
Revenue	\$40,054	\$5,000	\$5,000	\$0	0.0%
Total Revenue	\$40,054	\$5,000	\$5,000	\$0	0.0%
Total Use of Fund Balance	\$834,551	\$874,256	\$1,147,761	\$273,505	31.3%
Total Financing Sources	\$874,605	\$879,256	\$1,152,761	\$273,505	31.1%
Net Cost	\$(874,256)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$350	\$760,706	\$1,034,211	\$273,505	36.0%
Other Charges	\$0	\$118,550	\$118,550	\$0	0.0%
Gross Expenditures/Appropriations	\$350	\$879,256	\$1,152,761	\$273,505	31.1%
Total Expenditures/Appropriations	\$350	\$879,256	\$1,152,761	\$273,505	31.1%
Total Financing Uses	\$350	\$879,256	\$1,152,761	\$273,505	31.1%
Revenue from Use Of Money & Property	\$40,054	\$5,000	\$5,000	\$0	0.0%
Revenue	\$40,054	\$5,000	\$5,000	\$0	0.0%
Total Revenue	\$40,054	\$5,000	\$5,000	\$0	0.0%
Fund Balance	\$834,551	\$874,256	\$1,147,761	\$273,505	31.3%
Total Use of Fund Balance	\$834,551	\$874,256	\$1,147,761	\$273,505	31.3%
Total Financing Sources	\$874,605	\$879,256	\$1,152,761	\$273,505	31.1%
Net Cost	\$(874,256)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in other professional services due to an increase in estimated fund balance available to support construction activity.

McClellan CFD 2004-1

Budget Unit Functions & Responsibilities

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

Goals

- Ensure the necessary financing is available when needed for planned projects. This includes provisions for, and documentation of, reimbursement payments to private developers for infrastructure work performed at the developers' initial expense.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
McClellan Park CFD No. 2004-1	\$132,845	\$1,014,296	\$1,075,429	\$61,133	6.0%
Gross Expenditures/Appropriations	\$132,845	\$1,014,296	\$1,075,429	\$61,133	6.0%
Total Expenditures/Appropriations	\$132,845	\$1,014,296	\$1,075,429	\$61,133	6.0%
Total Financing Uses	\$132,845	\$1,014,296	\$1,075,429	\$61,133	6.0%
Revenue	\$175,201	\$162,335	\$156,560	\$(5,775)	(3.6)%
Total Revenue	\$175,201	\$162,335	\$156,560	\$(5,775)	(3.6)%
Total Use of Fund Balance	\$809,605	\$851,961	\$918,869	\$66,908	7.9%
Total Financing Sources	\$984,806	\$1,014,296	\$1,075,429	\$61,133	6.0%
Net Cost	\$(851,961)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$132,845	\$590,741	\$636,874	\$46,133	7.8%
Other Charges	\$0	\$423,555	\$438,555	\$15,000	3.5%
Gross Expenditures/Appropriations	\$132,845	\$1,014,296	\$1,075,429	\$61,133	6.0%
Total Expenditures/Appropriations	\$132,845	\$1,014,296	\$1,075,429	\$61,133	6.0%
Total Financing Uses	\$132,845	\$1,014,296	\$1,075,429	\$61,133	6.0%
Taxes	\$164,954	\$156,335	\$150,560	\$(5,775)	(3.7)%
Revenue from Use Of Money & Property	\$10,247	\$6,000	\$6,000	\$0	0.0%
Revenue	\$175,201	\$162,335	\$156,560	\$(5,775)	(3.6)%
Total Revenue	\$175,201	\$162,335	\$156,560	\$(5,775)	(3.6)%
Fund Balance	\$809,605	\$851,961	\$918,869	\$66,908	7.9%
Total Use of Fund Balance	\$809,605	\$851,961	\$918,869	\$66,908	7.9%
Total Financing Sources	\$984,806	\$1,014,296	\$1,075,429	\$61,133	6.0%
Net Cost	\$(851,961)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in operating expenses.
- An increase in planned reimbursement payments for public infrastructure due to an increase in estimated fund balance.

The change in total revenue is due to:

- A decrease in special taxes revenue.

Metro Air Park 2001 CFD 2000-1

Budget Unit Functions & Responsibilities

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

Goals

- Ensure that necessary financing is available when needed for planned projects through either the issuance of debt or collection of special taxes. This includes provisions for, and documentation of, reimbursement payments to private developers for infrastructure work performed at the developers' initial expense.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Metro Air Park 2001 CFD No. 2000-1	\$3,955,003	\$41,224,578	\$46,240,799	\$5,016,221	12.2%
Gross Expenditures/Appropriations	\$3,955,003	\$41,224,578	\$46,240,799	\$5,016,221	12.2%
Total Expenditures/Appropriations	\$3,955,003	\$41,224,578	\$46,240,799	\$5,016,221	12.2%
Total Financing Uses	\$3,955,003	\$41,224,578	\$46,240,799	\$5,016,221	12.2%
Revenue	\$6,699,430	\$6,259,567	\$6,259,567	\$0	0.0%
Total Interfund Reimbursements	\$0	\$0	\$648,276	\$648,276	100.0%
Total Revenue	\$6,699,430	\$6,259,567	\$6,907,843	\$648,276	10.4%
Total Use of Fund Balance	\$32,220,585	\$34,965,011	\$39,332,956	\$4,367,945	12.5%
Total Financing Sources	\$38,920,015	\$41,224,578	\$46,240,799	\$5,016,221	12.2%
Net Cost	\$(34,965,011)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$3,954,582	\$40,217,578	\$31,233,799	\$(8,983,779)	(22.3)%
Other Charges	\$421	\$7,000	\$15,007,000	\$15,000,000	214,285.7%
Interfund Charges	\$0	\$1,000,000	\$0	\$(1,000,000)	(100.0)%
Gross Expenditures/Appropriations	\$3,955,003	\$41,224,578	\$46,240,799	\$5,016,221	12.2%
Total Expenditures/Appropriations	\$3,955,003	\$41,224,578	\$46,240,799	\$5,016,221	12.2%
Total Financing Uses	\$3,955,003	\$41,224,578	\$46,240,799	\$5,016,221	12.2%
Taxes	\$2,292,900	\$2,071,940	\$2,071,940	\$0	0.0%
Revenue from Use Of Money & Property	\$4,376,171	\$1,010,000	\$1,010,000	\$0	0.0%
Charges for Services	\$10,000	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$20,359	\$3,177,627	\$3,177,627	\$0	0.0%
Revenue	\$6,699,430	\$6,259,567	\$6,259,567	\$0	0.0%
Other Interfund Reimbursements	\$0	\$0	\$648,276	\$648,276	100.0%
Total Interfund Reimbursements	\$0	\$0	\$648,276	\$648,276	100.0%
Total Revenue	\$6,699,430	\$6,259,567	\$6,907,843	\$648,276	10.4%
Fund Balance	\$32,220,585	\$34,965,011	\$39,332,956	\$4,367,945	12.5%
Total Use of Fund Balance	\$32,220,585	\$34,965,011	\$39,332,956	\$4,367,945	12.5%
Total Financing Sources	\$38,920,015	\$41,224,578	\$46,240,799	\$5,016,221	12.2%
Net Cost	\$(34,965,011)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in reimbursement payments planned for the construction of the Fire Station.
- A decrease in construction contract appropriations and interdepartmental Public Works services, reflecting the timing of project delivery.
- The removal of a one-time prior-year interfund charge as the Impact Fee program will not be receiving reimbursements from the CFD for completed projects within FY 2026-27.

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

- An increase in interfund reimbursements for eligible cost recovery for the Meister Way project due to an amended advance funding agreement.

Metro Air Park Impact Fees

Budget Unit Functions & Responsibilities

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

Goals

- Ensure project support is provided by county departments and non-county agencies for infrastructure project design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects. Funding is provided through the collection of development impact fees.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Metro Air Park Impact Fees	\$12,620,752	\$32,604,247	\$35,582,877	\$2,978,630	9.1%
Gross Expenditures/Appropriations	\$12,620,752	\$32,604,247	\$35,582,877	\$2,978,630	9.1%
Total Expenditures/Appropriations	\$12,620,752	\$32,604,247	\$35,582,877	\$2,978,630	9.1%
Total Financing Uses	\$12,620,752	\$32,604,247	\$35,582,877	\$2,978,630	9.1%
Revenue	\$2,768,405	\$1,805,000	\$1,805,000	\$0	0.0%
Total Interfund Reimbursements	\$0	\$1,000,000	\$0	\$(1,000,000)	(100.0)%
Total Revenue	\$2,768,405	\$2,805,000	\$1,805,000	\$(1,000,000)	(35.7)%
Total Use of Fund Balance	\$39,651,595	\$29,799,247	\$33,777,877	\$3,978,630	13.4%
Total Financing Sources	\$42,420,000	\$32,604,247	\$35,582,877	\$2,978,630	9.1%
Net Cost	\$(29,799,247)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$262,381	\$15,201,065	\$16,004,599	\$803,534	5.3%
Other Charges	\$12,358,371	\$17,403,182	\$18,930,002	\$1,526,820	8.8%
Interfund Charges	\$0	\$0	\$648,276	\$648,276	100.0%
Gross Expenditures/Appropriations	\$12,620,752	\$32,604,247	\$35,582,877	\$2,978,630	9.1%
Total Expenditures/Appropriations	\$12,620,752	\$32,604,247	\$35,582,877	\$2,978,630	9.1%
Total Financing Uses	\$12,620,752	\$32,604,247	\$35,582,877	\$2,978,630	9.1%
Revenue from Use Of Money & Property	\$1,494,215	\$205,000	\$205,000	\$0	0.0%
Charges for Services	\$1,274,190	\$1,600,000	\$1,600,000	\$0	0.0%
Revenue	\$2,768,405	\$1,805,000	\$1,805,000	\$0	0.0%
Other Interfund Reimbursements	\$0	\$1,000,000	\$0	\$(1,000,000)	(100.0)%
Total Interfund Reimbursements	\$0	\$1,000,000	\$0	\$(1,000,000)	(100.0)%
Total Revenue	\$2,768,405	\$2,805,000	\$1,805,000	\$(1,000,000)	(35.7)%
Fund Balance	\$39,651,595	\$29,799,247	\$33,777,877	\$3,978,630	13.4%
Total Use of Fund Balance	\$39,651,595	\$29,799,247	\$33,777,877	\$3,978,630	13.4%
Total Financing Sources	\$42,420,000	\$32,604,247	\$35,582,877	\$2,978,630	9.1%
Net Cost	\$(29,799,247)	\$0	\$0	\$0	0.0%

Summary of Changes

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

- An increase in anticipated construction activity and related professional and operating services.
- An increase in project related reimbursement and cost obligations to developers.
- An increase in interfund charges to fund the Meister Way Project through an advanced funding agreement.

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

- A decrease of a one-time reimbursement budgeted in the prior year.

Metro Air Park Services Tax

Budget Unit Functions & Responsibilities

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

Goals

- Ensure necessary revenue is available when needed for maintenance projects.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Metro Air Park Services Tax	\$401,604	\$1,399,978	\$1,534,086	\$134,108	9.6%
Gross Expenditures/Appropriations	\$401,604	\$1,399,978	\$1,534,086	\$134,108	9.6%
Total Expenditures/Appropriations	\$401,604	\$1,399,978	\$1,534,086	\$134,108	9.6%
Total Financing Uses	\$401,604	\$1,399,978	\$1,534,086	\$134,108	9.6%
Revenue	\$243,203	\$227,890	\$235,500	\$7,610	3.3%
Total Interfund Reimbursements	\$275,525	\$179,390	\$173,675	\$(5,715)	(3.2)%
Total Revenue	\$518,728	\$407,280	\$409,175	\$1,895	0.5%
Total Use of Fund Balance	\$896,202	\$992,698	\$1,124,911	\$132,213	13.3%
Total Financing Sources	\$1,414,930	\$1,399,978	\$1,534,086	\$134,108	9.6%
Net Cost	\$(1,013,326)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$126,079	\$1,220,588	\$1,360,411	\$139,823	11.5%
Interfund Charges	\$275,525	\$179,390	\$173,675	\$(5,715)	(3.2)%
Gross Expenditures/Appropriations	\$401,604	\$1,399,978	\$1,534,086	\$134,108	9.6%
Total Expenditures/Appropriations	\$401,604	\$1,399,978	\$1,534,086	\$134,108	9.6%
Total Financing Uses	\$401,604	\$1,399,978	\$1,534,086	\$134,108	9.6%
Taxes	\$204,349	\$224,390	\$232,000	\$7,610	3.4%
Revenue from Use Of Money & Property	\$38,854	\$3,500	\$3,500	\$0	0.0%
Revenue	\$243,203	\$227,890	\$235,500	\$7,610	3.3%
Other Interfund Reimbursements	\$275,525	\$179,390	\$173,675	\$(5,715)	(3.2)%
Total Interfund Reimbursements	\$275,525	\$179,390	\$173,675	\$(5,715)	(3.2)%
Total Revenue	\$518,728	\$407,280	\$409,175	\$1,895	0.5%
Fund Balance	\$896,202	\$992,698	\$1,124,911	\$132,213	13.3%
Total Use of Fund Balance	\$896,202	\$992,698	\$1,124,911	\$132,213	13.3%
Total Financing Sources	\$1,414,930	\$1,399,978	\$1,534,086	\$134,108	9.6%
Net Cost	\$(1,013,326)	\$0	\$0	\$0	0.0%

Summary of Changes

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

- An increase in public works services for planned landscape services.
- A slight decrease in intrafund reimbursements.

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

- An increase in revenue due to additional special taxes.
- A slight decrease in interfund reimbursements.

North Vineyard Station Specific Plan

Budget Unit Functions & Responsibilities

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

Goals

- Ensure project support is provided by county departments and non-county agencies for infrastructure project design and construction, environmental impact matters, cost-sharing agreements, contributions and reimbursements, and District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
North Vineyard Station	\$752,741	\$6,015,704	\$5,308,566	\$(707,138)	(11.8)%
Gross Expenditures/Appropriations	\$752,741	\$6,015,704	\$5,308,566	\$(707,138)	(11.8)%
Total Expenditures/Appropriations	\$752,741	\$6,015,704	\$5,308,566	\$(707,138)	(11.8)%
Total Financing Uses	\$752,741	\$6,015,704	\$5,308,566	\$(707,138)	(11.8)%
Revenue	\$639,017	\$36,000	\$36,000	\$0	0.0%
Total Interfund Reimbursements	\$171,368	\$0	\$0	\$0	0.0%
Total Revenue	\$810,385	\$36,000	\$36,000	\$0	0.0%
Total Use of Fund Balance	\$5,922,059	\$5,979,704	\$5,272,566	\$(707,138)	(11.8)%
Total Financing Sources	\$6,732,444	\$6,015,704	\$5,308,566	\$(707,138)	(11.8)%
Net Cost	\$(5,979,704)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$752,741	\$3,461,269	\$2,392,926	\$(1,068,343)	(30.9)%
Other Charges	\$0	\$2,554,435	\$2,915,640	\$361,205	14.1%
Gross Expenditures/Appropriations	\$752,741	\$6,015,704	\$5,308,566	\$(707,138)	(11.8)%
Total Expenditures/Appropriations	\$752,741	\$6,015,704	\$5,308,566	\$(707,138)	(11.8)%
Total Financing Uses	\$752,741	\$6,015,704	\$5,308,566	\$(707,138)	(11.8)%
Revenue from Use Of Money & Property	\$248,017	\$16,000	\$16,000	\$0	0.0%
Charges for Services	\$391,000	\$20,000	\$20,000	\$0	0.0%
Revenue	\$639,017	\$36,000	\$36,000	\$0	0.0%
Other Interfund Reimbursements	\$171,368	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$171,368	\$0	\$0	\$0	0.0%
Total Revenue	\$810,385	\$36,000	\$36,000	\$0	0.0%
Fund Balance	\$5,922,059	\$5,979,704	\$5,272,566	\$(707,138)	(11.8)%
Total Use of Fund Balance	\$5,922,059	\$5,979,704	\$5,272,566	\$(707,138)	(11.8)%
Total Financing Sources	\$6,732,444	\$6,015,704	\$5,308,566	\$(707,138)	(11.8)%
Net Cost	\$(5,979,704)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in Public Works Services partially offset by increases in Transportation Services.
- An increase in reimbursement related costs.

North Vineyard Station CFDs

Budget Unit Functions & Responsibilities

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

- North Vineyard Station CFD #1
- North Vineyard Station CFD #2

Goals

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

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
North Vineyard Station CFD #1	\$318,562	\$3,656,860	\$4,484,237	\$827,377	22.6%
North Vineyard Station CFD #2	\$1,066,289	\$2,099,387	\$613,131	\$(1,486,256)	(70.8)%
Gross Expenditures/Appropriations	\$1,384,852	\$5,756,247	\$5,097,368	\$(658,879)	(11.4)%
Total Expenditures/Appropriations	\$1,384,852	\$5,756,247	\$5,097,368	\$(658,879)	(11.4)%
Total Financing Uses	\$1,384,852	\$5,756,247	\$5,097,368	\$(658,879)	(11.4)%
Revenue	\$1,076,002	\$928,356	\$954,591	\$26,235	2.8%
Total Revenue	\$1,076,002	\$928,356	\$954,591	\$26,235	2.8%
Total Use of Fund Balance	\$5,136,740	\$4,827,891	\$4,142,777	\$(685,114)	(14.2)%
Total Financing Sources	\$6,212,742	\$5,756,247	\$5,097,368	\$(658,879)	(11.4)%
Net Cost	\$(4,827,891)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$528,904	\$3,813,498	\$4,718,773	\$905,275	23.7%
Other Charges	\$855,948	\$1,942,749	\$378,595	\$(1,564,154)	(80.5)%
Gross Expenditures/Appropriations	\$1,384,852	\$5,756,247	\$5,097,368	\$(658,879)	(11.4)%
Total Expenditures/Appropriations	\$1,384,852	\$5,756,247	\$5,097,368	\$(658,879)	(11.4)%
Total Financing Uses	\$1,384,852	\$5,756,247	\$5,097,368	\$(658,879)	(11.4)%
Taxes	\$1,010,917	\$903,856	\$930,091	\$26,235	2.9%
Revenue from Use Of Money & Property	\$65,085	\$24,500	\$24,500	\$0	0.0%
Revenue	\$1,076,002	\$928,356	\$954,591	\$26,235	2.8%
Total Revenue	\$1,076,002	\$928,356	\$954,591	\$26,235	2.8%
Fund Balance	\$5,136,740	\$4,827,891	\$4,142,777	\$(685,114)	(14.2)%
Total Use of Fund Balance	\$5,136,740	\$4,827,891	\$4,142,777	\$(685,114)	(14.2)%
Total Financing Sources	\$6,212,742	\$5,756,247	\$5,097,368	\$(658,879)	(11.4)%
Net Cost	\$(4,827,891)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$318,562	\$3,656,860	\$4,484,237	\$827,377	22.6%
Gross Expenditures/Appropriations	\$318,562	\$3,656,860	\$4,484,237	\$827,377	22.6%
Total Expenditures/Appropriations	\$318,562	\$3,656,860	\$4,484,237	\$827,377	22.6%
Total Financing Uses	\$318,562	\$3,656,860	\$4,484,237	\$827,377	22.6%
Taxes	\$859,968	\$768,962	\$792,491	\$23,529	3.1%
Revenue from Use Of Money & Property	\$33,809	\$1,000	\$1,000	\$0	0.0%
Revenue	\$893,777	\$769,962	\$793,491	\$23,529	3.1%
Total Revenue	\$893,777	\$769,962	\$793,491	\$23,529	3.1%
Fund Balance	\$2,311,683	\$2,886,898	\$3,690,746	\$803,848	27.8%
Total Use of Fund Balance	\$2,311,683	\$2,886,898	\$3,690,746	\$803,848	27.8%
Total Financing Sources	\$3,205,460	\$3,656,860	\$4,484,237	\$827,377	22.6%
Net Cost	\$(2,886,898)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase for the costs of Waterman Road – CCTC crossing project.

The change in total revenue is due to:

- An increase in special tax revenue.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$210,341	\$156,638	\$234,536	\$77,898	49.7%
Other Charges	\$855,948	\$1,942,749	\$378,595	\$(1,564,154)	(80.5)%
Gross Expenditures/Appropriations	\$1,066,289	\$2,099,387	\$613,131	\$(1,486,256)	(70.8)%
Total Expenditures/Appropriations	\$1,066,289	\$2,099,387	\$613,131	\$(1,486,256)	(70.8)%
Total Financing Uses	\$1,066,289	\$2,099,387	\$613,131	\$(1,486,256)	(70.8)%
Taxes	\$150,949	\$134,894	\$137,600	\$2,706	2.0%
Revenue from Use Of Money & Property	\$31,276	\$23,500	\$23,500	\$0	0.0%
Revenue	\$182,225	\$158,394	\$161,100	\$2,706	1.7%
Total Revenue	\$182,225	\$158,394	\$161,100	\$2,706	1.7%
Fund Balance	\$2,825,057	\$1,940,993	\$452,031	\$(1,488,962)	(76.7)%
Total Use of Fund Balance	\$2,825,057	\$1,940,993	\$452,031	\$(1,488,962)	(76.7)%
Total Financing Sources	\$3,007,282	\$2,099,387	\$613,131	\$(1,486,256)	(70.8)%
Net Cost	\$(1,940,993)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in other operating expenses for administrative costs.
- A decrease in future reimbursements due to a significant reimbursement paid out in FY 2025-26 as planned.

The change in total revenue is due to:

- An increase in special tax revenue.

Park Meadows CFD-Bond Proceeds

Budget Unit Functions & Responsibilities

The **Park Meadows Community Facilities District (CFD)-Bond Proceeds** provide the funding for the necessary acquisition and construction of West Stockton Boulevard and some related water and drainage improvements from Dunisch Road to Lewis Stein Road. The funding for this budget unit is from special taxes and interest earnings.

Goals

- Provide ongoing administration until the Mello-Roos special tax bonds are retired for the District.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Park Meadows CFD	\$62,150	\$231,170	\$260,596	\$29,426	12.7%
Gross Expenditures/Appropriations	\$62,150	\$231,170	\$260,596	\$29,426	12.7%
Total Expenditures/Appropriations	\$62,150	\$231,170	\$260,596	\$29,426	12.7%
Total Financing Uses	\$62,150	\$231,170	\$260,596	\$29,426	12.7%
Revenue	\$92,907	\$77,000	\$77,000	\$0	0.0%
Total Revenue	\$92,907	\$77,000	\$77,000	\$0	0.0%
Total Use of Fund Balance	\$123,413	\$154,170	\$183,596	\$29,426	19.1%
Total Financing Sources	\$216,320	\$231,170	\$260,596	\$29,426	12.7%
Net Cost	\$(154,170)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$62,150	\$231,170	\$260,596	\$29,426	12.7%
Gross Expenditures/Appropriations	\$62,150	\$231,170	\$260,596	\$29,426	12.7%
Total Expenditures/Appropriations	\$62,150	\$231,170	\$260,596	\$29,426	12.7%
Total Financing Uses	\$62,150	\$231,170	\$260,596	\$29,426	12.7%
Taxes	\$76,363	\$75,000	\$75,000	\$0	0.0%
Revenue from Use Of Money & Property	\$16,544	\$2,000	\$2,000	\$0	0.0%
Revenue	\$92,907	\$77,000	\$77,000	\$0	0.0%
Total Revenue	\$92,907	\$77,000	\$77,000	\$0	0.0%
Fund Balance	\$123,413	\$154,170	\$183,596	\$29,426	19.1%
Total Use of Fund Balance	\$123,413	\$154,170	\$183,596	\$29,426	19.1%
Total Financing Sources	\$216,320	\$231,170	\$260,596	\$29,426	12.7%
Net Cost	\$(154,170)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase operating expenses due to an estimated increase in available fund balance.

Vineyard Public Facilities Financing Plan

Budget Unit Functions & Responsibilities

The **Vineyard Public Facilities Financing Plan (PFFP)** provides funding through development impact fees for portions of the major public infrastructure necessary for the Vineyard area to urbanize. This includes construction of major freeway interchanges, roadways, public transit, fire protection, library, community center, and park facilities. The funding for this budget unit is through development impact fees and interest earnings.

Goals

- Ensure project support is provided by county departments and non-county agencies for infrastructure project design and construction, environmental impact matters, cost sharing agreements, contributions and reimbursements, and the District land use impacts.
- Monitor and ensure adequate District funding is available for planned projects.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Vineyard	\$139,843	\$17,630,756	\$17,465,183	\$(165,573)	(0.9)%
Gross Expenditures/Appropriations	\$139,843	\$17,630,756	\$17,465,183	\$(165,573)	(0.9)%
Total Expenditures/Appropriations	\$139,843	\$17,630,756	\$17,465,183	\$(165,573)	(0.9)%
Total Financing Uses	\$139,843	\$17,630,756	\$17,465,183	\$(165,573)	(0.9)%
Revenue	\$3,275,748	\$2,653,961	\$415,000	\$(2,238,961)	(84.4)%
Total Revenue	\$3,275,748	\$2,653,961	\$415,000	\$(2,238,961)	(84.4)%
Total Use of Fund Balance	\$11,840,889	\$14,976,795	\$17,050,183	\$2,073,388	13.8%
Total Financing Sources	\$15,116,637	\$17,630,756	\$17,465,183	\$(165,573)	(0.9)%
Net Cost	\$(14,976,794)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$139,843	\$17,180,756	\$17,015,183	\$(165,573)	(1.0)%
Other Charges	\$0	\$450,000	\$450,000	\$0	0.0%
Gross Expenditures/Appropriations	\$139,843	\$17,630,756	\$17,465,183	\$(165,573)	(0.9)%
Total Expenditures/Appropriations	\$139,843	\$17,630,756	\$17,465,183	\$(165,573)	(0.9)%
Total Financing Uses	\$139,843	\$17,630,756	\$17,465,183	\$(165,573)	(0.9)%
Revenue from Use Of Money & Property	\$611,048	\$75,000	\$75,000	\$0	0.0%
Intergovernmental Revenues	\$10,089	\$2,238,961	\$0	\$(2,238,961)	(100.0)%
Charges for Services	\$2,654,612	\$340,000	\$340,000	\$0	0.0%
Revenue	\$3,275,748	\$2,653,961	\$415,000	\$(2,238,961)	(84.4)%
Total Revenue	\$3,275,748	\$2,653,961	\$415,000	\$(2,238,961)	(84.4)%
Fund Balance	\$11,840,889	\$14,976,795	\$17,050,183	\$2,073,388	13.8%
Total Use of Fund Balance	\$11,840,889	\$14,976,795	\$17,050,183	\$2,073,388	13.8%
Total Financing Sources	\$15,116,637	\$17,630,756	\$17,465,183	\$(165,573)	(0.9)%
Net Cost	\$(14,976,794)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in anticipated professional service activity.

The change in total revenue is due:

- A decrease in intergovernmental revenue due to the removal of prior year reimbursements for the bridge construction as that project has been fully reimbursed from Federal funds.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
General Fund Transfers to Other County Funds	\$31,031,697	\$18,946,138	\$6,350,330	\$(12,595,808)	(66.5)%
Gross Expenditures/Appropriations	\$31,031,697	\$18,946,138	\$6,350,330	\$(12,595,808)	(66.5)%
Total Expenditures/Appropriations	\$31,031,697	\$18,946,138	\$6,350,330	\$(12,595,808)	(66.5)%
Revenue	\$(1,083,431)	\$(2,525,293)	\$(1,836,140)	\$689,153	(27.3)%
Total Revenue	\$(1,083,431)	\$(2,525,293)	\$(1,836,140)	\$689,153	(27.3)%
Net Cost	\$32,115,128	\$21,471,431	\$8,186,470	\$(13,284,961)	(61.9)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$31,031,697	\$18,946,138	\$6,350,330	\$(12,595,808)	(66.5)%
Gross Expenditures/Appropriations	\$31,031,697	\$18,946,138	\$6,350,330	\$(12,595,808)	(66.5)%
Total Expenditures/Appropriations	\$31,031,697	\$18,946,138	\$6,350,330	\$(12,595,808)	(66.5)%
Intergovernmental Revenues	\$(1,083,431)	\$(2,525,293)	\$(1,836,140)	\$689,153	(27.3)%
Revenue	\$(1,083,431)	\$(2,525,293)	\$(1,836,140)	\$689,153	(27.3)%
Total Revenue	\$(1,083,431)	\$(2,525,293)	\$(1,836,140)	\$689,153	(27.3)%
Net Cost	\$32,115,128	\$21,471,431	\$8,186,470	\$(13,284,961)	(61.9)%

Summary of Changes

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

The change in total appropriations is due to:

- A reduction of \$10,000,000 in one-time funding to the Road Fund for Pavement Maintenance projects.
- A reduction of \$2,000,000 in one-time funding to Park Construction for the repair of restrooms at Discovery Park and at the Watt Ave access point.
- An increase of \$155,750 in transfer to the Transient Occupancy Tax (TOT) Fund due to estimated changes in fund balance in the TOT Fund.
- An increase of \$9,453 in transfer to the Environmental Management Department for the Hazardous Materials Response contract due to an increase to the County's share.

- A decrease of \$286,011 to Economic Development and General Services for American Rescue Plan Act (ARPA) administration costs, funded with a release from the dedicated ARPA Administration reserve.
- Recommended reductions detailed below.

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

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
General Fund Transfers to Other County Funds	(475,000)	0	0	(475,000)	0.0

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
GF Reduction to DOT Sac Regional Transit Ryde Free Program					
	(175,000)	0	0	(175,000)	0.0
Reduce General Fund contribution to Sacramento Regional Transit's Ryde Free program. This reduction is linked to a reduction request in the Department of Transportation (BU 2960000).					
GF Reduction to Economic Development					
	(100,000)	0	0	(100,000)	0.0
Eliminate General Fund contribution to Economic Development for targeted economic development support. There is expected to be minimal impact to this program as funding from other sources will be utilized instead. This request is contingent upon a reduction in the Economic Development Budget (BU 3870000).					
GF Reduction to Water Agency Zone 13 for flood mitigation					
	(200,000)	0	0	(200,000)	0.0
Eliminate General Fund contribution to Water Agency for South County Flood mitigation efforts. There is expected to be minimal impact to this program. The contract for the Watershed Study is projected to be fully utilized by the end of FY 2025-26. This request is contingent upon a reduction in the Water Agency Zone 13 Budget (BU 3044000).					

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Fixed Asset Financing Program	\$3,841,582	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$3,841,582	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$3,841,582	\$0	\$0	\$0	0.0%
Total Financing Uses	\$3,841,582	\$0	\$0	\$0	0.0%
Revenue	\$3,832,500	\$0	\$0	\$0	0.0%
Total Revenue	\$3,832,500	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$9,076	\$0	\$0	\$0	0.0%
Total Financing Sources	\$3,841,576	\$0	\$0	\$0	0.0%
Net Cost	\$6	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$3,841,582	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$3,841,582	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$3,841,582	\$0	\$0	\$0	0.0%
Total Financing Uses	\$3,841,582	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$3,832,500	\$0	\$0	\$0	0.0%
Revenue	\$3,832,500	\$0	\$0	\$0	0.0%
Total Revenue	\$3,832,500	\$0	\$0	\$0	0.0%
Fund Balance	\$9,076	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$9,076	\$0	\$0	\$0	0.0%
Total Financing Sources	\$3,841,576	\$0	\$0	\$0	0.0%
Net Cost	\$6	\$0	\$0	\$0	0.0%

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interagency Procurement	\$3,833,300	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$3,833,300	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$3,833,300	\$0	\$0	\$0	0.0%
Total Financing Uses	\$3,833,300	\$0	\$0	\$0	0.0%
Revenue	\$1,166,410	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$2,561,243	\$0	\$0	\$0	0.0%
Total Revenue	\$3,727,653	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$105,646	\$0	\$0	\$0	0.0%
Total Financing Sources	\$3,833,299	\$0	\$0	\$0	0.0%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$3,832,500	\$0	\$0	\$0	0.0%
Interfund Charges	\$800	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$3,833,300	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$3,833,300	\$0	\$0	\$0	0.0%
Total Financing Uses	\$3,833,300	\$0	\$0	\$0	0.0%
Revenue from Use Of Money & Property	\$127,878	\$0	\$0	\$0	0.0%
Charges for Services	\$1,038,532	\$0	\$0	\$0	0.0%
Revenue	\$1,166,410	\$0	\$0	\$0	0.0%
Other Interfund Reimbursements	\$2,561,243	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$2,561,243	\$0	\$0	\$0	0.0%
Total Revenue	\$3,727,653	\$0	\$0	\$0	0.0%
Fund Balance	\$105,646	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$105,646	\$0	\$0	\$0	0.0%
Total Financing Sources	\$3,833,299	\$0	\$0	\$0	0.0%
Net Cost	\$0	\$0	\$0	\$0	0.0%

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

Goals

- Provide funding for revitalization and community enhancement activities.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Affordable Housing	\$0	\$334,382	\$395,796	\$61,414	18.4%
Neighborhood Revitalization - Redevelopment	\$0	\$366,981	\$0	\$(366,981)	(100.0)%
Neighborhood Revitalization - Unrestricted	\$3,170,000	\$598,369	\$515,076	\$(83,293)	(13.9)%
Gross Expenditures/Appropriations	\$3,170,000	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Total Expenditures/Appropriations	\$3,170,000	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Total Financing Uses	\$3,170,000	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Revenue	\$130,000	\$207,000	\$128,121	\$(78,879)	(38.1)%
Total Revenue	\$130,000	\$207,000	\$128,121	\$(78,879)	(38.1)%
Total Use of Fund Balance	\$4,132,732	\$1,092,732	\$782,751	\$(309,981)	(28.4)%
Total Financing Sources	\$4,262,732	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Net Cost	\$(1,092,732)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$0	\$1,299,732	\$510,872	\$(788,860)	(60.7)%
Interfund Charges	\$3,170,000	\$0	\$400,000	\$400,000	100.0%
Gross Expenditures/Appropriations	\$3,170,000	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Total Expenditures/Appropriations	\$3,170,000	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Total Financing Uses	\$3,170,000	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Revenue from Use Of Money & Property	\$0	\$0	\$128,121	\$128,121	100.0%
Miscellaneous Revenues	\$130,000	\$207,000	\$0	\$(207,000)	(100.0)%
Revenue	\$130,000	\$207,000	\$128,121	\$(78,879)	(38.1)%
Total Revenue	\$130,000	\$207,000	\$128,121	\$(78,879)	(38.1)%
Fund Balance	\$4,132,732	\$1,092,732	\$782,751	\$(309,981)	(28.4)%
Total Use of Fund Balance	\$4,132,732	\$1,092,732	\$782,751	\$(309,981)	(28.4)%
Total Financing Sources	\$4,262,732	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Net Cost	\$(1,092,732)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Neighborhood Revitalization - Unrestricted	0	0	0	0	0.0

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$0	\$334,382	\$395,796	\$61,414	18.4%
Gross Expenditures/Appropriations	\$0	\$334,382	\$395,796	\$61,414	18.4%
Total Expenditures/Appropriations	\$0	\$334,382	\$395,796	\$61,414	18.4%
Total Financing Uses	\$0	\$334,382	\$395,796	\$61,414	18.4%
Revenue from Use Of Money & Property	\$0	\$0	\$61,414	\$61,414	100.0%
Revenue	\$0	\$0	\$61,414	\$61,414	100.0%
Total Revenue	\$0	\$0	\$61,414	\$61,414	100.0%
Fund Balance	\$334,382	\$334,382	\$334,382	\$0	0.0%
Total Use of Fund Balance	\$334,382	\$334,382	\$334,382	\$0	0.0%
Total Financing Sources	\$334,382	\$334,382	\$395,796	\$61,414	18.4%
Net Cost	\$(334,382)	\$0	\$0	\$0	0.0%

Summary of Changes

Appropriations in this program are matched to available funding.

The change in total appropriations is due to:

- An increase in the remaining available fund balance carryover, resulting from prior year expenditures.

The change in total revenue is due to:

- An increase in interest income.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$0	\$366,981	\$0	\$(366,981)	(100.0)%
Gross Expenditures/Appropriations	\$0	\$366,981	\$0	\$(366,981)	(100.0)%
Total Expenditures/Appropriations	\$0	\$366,981	\$0	\$(366,981)	(100.0)%
Total Financing Uses	\$0	\$366,981	\$0	\$(366,981)	(100.0)%
Total Revenue	\$0	\$0	\$0	\$0	0.0%
Fund Balance	\$366,981	\$366,981	\$0	\$(366,981)	(100.0)%
Total Use of Fund Balance	\$366,981	\$366,981	\$0	\$(366,981)	(100.0)%
Total Financing Sources	\$366,981	\$366,981	\$0	\$(366,981)	(100.0)%
Net Cost	\$(366,981)	\$0	\$0	\$0	0.0%

Summary of Changes

Appropriations in this program are matched to available funding.

The change in total appropriations is due to:

- A decrease in the remaining available fund balance carryover, resulting from prior year expenditures.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$0	\$598,369	\$115,076	\$(483,293)	(80.8)%
Interfund Charges	\$3,170,000	\$0	\$400,000	\$400,000	100.0%
Gross Expenditures/Appropriations	\$3,170,000	\$598,369	\$515,076	\$(83,293)	(13.9)%
Total Expenditures/Appropriations	\$3,170,000	\$598,369	\$515,076	\$(83,293)	(13.9)%
Total Financing Uses	\$3,170,000	\$598,369	\$515,076	\$(83,293)	(13.9)%
Revenue from Use Of Money & Property	\$0	\$0	\$66,707	\$66,707	100.0%
Miscellaneous Revenues	\$130,000	\$207,000	\$0	\$(207,000)	(100.0)%
Revenue	\$130,000	\$207,000	\$66,707	\$(140,293)	(67.8)%
Total Revenue	\$130,000	\$207,000	\$66,707	\$(140,293)	(67.8)%
Fund Balance	\$3,431,369	\$391,369	\$448,369	\$57,000	14.6%
Total Use of Fund Balance	\$3,431,369	\$391,369	\$448,369	\$57,000	14.6%
Total Financing Sources	\$3,561,369	\$598,369	\$515,076	\$(83,293)	(13.9)%
Net Cost	\$(391,369)	\$0	\$0	\$0	0.0%

Summary of Changes

Appropriations in this program are matched to available funding.

The change in total appropriations is due to:

- A decrease in the remaining available fund balance carryover, resulting from prior year expenditures.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in Sierra 99 billboard revenue.
- A increase in interest income.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
NRF - Funding for Community Development Department's Infill Program					
	0	0	0	0	0.0

Add one-time funding of \$400,000 offset by Neighborhood Revitalization Fund funding to support the County's Infill Program and ensure timely completion of Board priorities, including Housing and Infill Zoning Code Amendments and targeted commercial corridor initiatives. Consultant support will provide specialized expertise to evaluate infrastructure constraints, identify financing mechanisms and grant opportunities, analyze key opportunity sites, and assess public-private partnership strategies to advance corridor revitalization. These efforts will help streamline review and processing of housing and non-residential development and create long-term permitting and delivery efficiencies. The Infill Program was established to revitalize aging commercial corridors as a core General Plan growth strategy but was discontinued during the recession and remains understaffed and underfunded despite renewed Board focus. Commercial corridor revitalization supports livable, walkable neighborhoods and advances sustainability and carbon neutrality goals. Without this investment, the County risks delaying priority code updates and corridor reinvestment efforts due to insufficient technical and implementation capacity. This request is contingent upon approval of a linked growth request in the Community Development Department budget (BU 5720000).

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Non-Departmental Costs/General Fund	\$25,619,104	\$25,714,201	\$23,840,529	\$(1,873,672)	(7.3)%
Gross Expenditures/Appropriations	\$25,619,104	\$25,714,201	\$23,840,529	\$(1,873,672)	(7.3)%
Total Expenditures/Appropriations	\$25,619,104	\$25,714,201	\$23,840,529	\$(1,873,672)	(7.3)%
Revenue	\$750	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$100,662	\$193,318	\$0	\$(193,318)	(100.0)%
Total Revenue	\$101,412	\$193,318	\$0	\$(193,318)	(100.0)%
Net Cost	\$25,517,691	\$25,520,883	\$23,840,529	\$(1,680,354)	(6.6)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$446	\$0	\$0	\$0	0.0%
Services & Supplies	\$18,256,345	\$16,253,329	\$12,967,267	\$(3,286,062)	(20.2)%
Other Charges	\$107,727	\$2,415,985	\$2,409,147	\$(6,838)	(0.3)%
Interfund Charges	\$2,797,720	\$2,671,933	\$3,927,077	\$1,255,144	47.0%
Intrafund Charges	\$4,456,866	\$4,372,954	\$4,537,038	\$164,084	3.8%
Gross Expenditures/Appropriations	\$25,619,104	\$25,714,201	\$23,840,529	\$(1,873,672)	(7.3)%
Total Expenditures/Appropriations	\$25,619,104	\$25,714,201	\$23,840,529	\$(1,873,672)	(7.3)%
Revenue from Use Of Money & Property	\$750	\$0	\$0	\$0	0.0%
Revenue	\$750	\$0	\$0	\$0	0.0%
Other Interfund Reimbursements	\$100,662	\$193,318	\$0	\$(193,318)	(100.0)%
Total Interfund Reimbursements	\$100,662	\$193,318	\$0	\$(193,318)	(100.0)%
Total Revenue	\$101,412	\$193,318	\$0	\$(193,318)	(100.0)%
Net Cost	\$25,517,691	\$25,520,883	\$23,840,529	\$(1,680,354)	(6.6)%

Summary of Changes

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

The change in total appropriations is due to:

- An increase in legislative state advocacy services resulting from a renewed contract with Cruz Strategies which reflects an increase in cost of doing business.
- A decrease in obligation set aside for debt service payment related to Sutter Health Park.
- An increase in debt service costs related to outstanding fixed asset acquisition loans.
- An increase in property tax administration fees.
- Recommended reduction detailed below.

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

- A reclassification of shared expenses related to the Delta Conveyance Project with the Water Agency Enterprise from interfund reimbursement to negative appropriation.

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Non-Departmental Costs/General Fund	(3,000,000)	0	0	(3,000,000)	0.0

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
NDC-GF - Terminate Sales Tax Agreement with City of Sacramento					
	(3,000,000)	0	0	(3,000,000)	0.0

Terminate the agreement with the City of Sacramento relating to joint support of vehicle dealers wherein the City and County equally share in sales tax revenues in excess of 2008 base revenues that are generated by vehicle dealers in the unincorporated County and the City. The County would retain 100% of sales tax revenue generated in the unincorporated County and receive 0% of sales tax revenue from vehicle dealerships located in the City.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Total Expenditures/Appropriations	\$0	\$0	\$0	\$0	0.0%
Revenue	\$924,848,540	\$930,444,068	\$953,750,251	\$23,306,183	2.5%
Total Interfund Reimbursements	\$12,950,369	\$14,464,429	\$13,362,683	\$(1,101,746)	(7.6)%
Total Revenue	\$937,798,909	\$944,908,497	\$967,112,934	\$22,204,437	2.3%
Net Cost	\$(937,798,909)	\$(944,908,497)	\$(967,112,934)	\$(22,204,437)	2.3%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Total Expenditures/Appropriations	\$0	\$0	\$0	\$0	0.0%
Taxes	\$855,479,169	\$864,540,119	\$900,767,454	\$36,227,335	4.2%
Licenses, Permits & Franchises	\$4,431,041	\$3,169,040	\$1,800,000	\$(1,369,040)	(43.2)%
Fines, Forfeitures & Penalties	\$8,065,005	\$8,375,000	\$7,500,000	\$(875,000)	(10.4)%
Revenue from Use Of Money & Property	\$18,626,439	\$13,300,000	\$6,200,000	\$(7,100,000)	(53.4)%
Intergovernmental Revenues	\$33,521,053	\$32,970,411	\$31,734,232	\$(1,236,179)	(3.7)%
Charges for Services	\$593	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$4,725,239	\$8,089,498	\$5,748,565	\$(2,340,933)	(28.9)%
Revenue	\$924,848,540	\$930,444,068	\$953,750,251	\$23,306,183	2.5%
Other Interfund Reimbursements	\$12,950,369	\$14,464,429	\$13,362,683	\$(1,101,746)	(7.6)%
Total Interfund Reimbursements	\$12,950,369	\$14,464,429	\$13,362,683	\$(1,101,746)	(7.6)%
Total Revenue	\$937,798,909	\$944,908,497	\$967,112,934	\$22,204,437	2.3%
Net Cost	\$(937,798,909)	\$(944,908,497)	\$(967,112,934)	\$(22,204,437)	2.3%

Summary of Changes

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

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

- Increases in Secured Property Tax and Property Tax in-Lieu of Vehicle License Fee (VLF) revenue resulting from anticipated increases in assessed value on secured property.
- Estimated increases in Sales and Use Tax and Utility User Tax revenue.
- Decreases in franchise fee revenue due to declining cable television subscription, resulting in Sacramento Metropolitan Cable Television Commission eliminating distribution of its shared revenue to member agencies, including Sacramento County.
- Decreases in interest income from pooled investments due to lower revised estimates of average daily cash balances.
- Decreases in Intergovernmental Revenues, as a result of the State of California's discontinuance of AB1869 criminal fees backfill to counties, ending a five year allocation.
- A decrease in Countywide Cost Plan recovery as a result of true-up of actual costs.
- A decrease in reimbursements from the Teeter Plan to the General Fund.

This budget unit shows a negative Net Cost of \$967,112,934, which reflects the amount of discretionary revenue and reimbursements available to help fund County needs.

2004 Pension Obligation Bond-Debt Service

Budget Unit Functions & Responsibilities

The **2004 Pension Obligation Bond-Debt Service** budget unit provides for the appropriations for the annual debt service and related financial services costs for the County of Sacramento Taxable Pension Funding Bonds Series 2004 approved by the Board of Supervisors on June 15, 2004, by Resolution Number 2004-0784 and subsequent related transactions.

The bonds were sold in June 2004 and closed in July 2004. The proceeds from the bond issue were utilized to pay a portion of the estimated Unfunded Accrued Actuarial Liability (UAAL) as of July 1, 2004, owed by the County to the Sacramento County Employees' Retirement System (SCERS) as of July 1, 2004. The UAAL was incurred as a result of labor agreements which provided for enhanced retirement benefits for County employees and negative investment returns by the system during Fiscal Year 2002-03. The bonds were issued as Convertible Auction Rate Securities (CARS), Series 2004C-1 (\$324,582,426.50), 2004C-2 (\$39,147,165.75) and 2004C-3 (\$62,401,528). CARS were a structure that combined the debt service deferral feature of Capital Appreciation Bonds (CABS) with Auction Rate Securities. The CARS paid no debt service until 2006, when they incrementally converted to conventional Auction Rate Securities. At each conversion date (July 10, 2006, 2009 and 2014) the County had the ability to call and pay down any amount of the CARS. The County also had the ability to direct the remarketing agents to sell the converted CARS in any one of several interest rate modes.

Due to market disruptions the County issued four series of refunding bonds, the 2008 Floating Rate Notes, the 2009 Floating Rate Notes, the 2011 Fixed Rate Refunding Bonds, and finally the 2013 Fixed Rate Refunding Bonds. In 2023, the 2030 maturity of the 2008 Floating Rate Notes were refunded to convert the index rate of the Bonds and the related Swaps from the London Interbank Offering Rate to the Secured Overnight Financing Rate. In 2025, the 2013 Refunding Bonds were paid off in full.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
2004 Pension Obligation Bond - Debt Service	\$149,747,850	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Gross Expenditures/Appropriations	\$149,747,850	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Total Expenditures/Appropriations	\$149,747,850	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Total Financing Uses	\$149,747,850	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Revenue	\$149,876,014	\$127,969,736	\$42,080,022	\$(85,889,714)	(67.1)%
Total Revenue	\$149,876,014	\$127,969,736	\$42,080,022	\$(85,889,714)	(67.1)%
Total Use of Fund Balance	\$2,391,974	\$2,520,138	\$2,028,138	\$(492,000)	(19.5)%
Total Financing Sources	\$152,267,988	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Net Cost	\$(2,520,138)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$1,036,709	\$2,820,138	\$2,328,138	\$(492,000)	(17.4)%
Other Charges	\$148,711,141	\$127,669,736	\$41,780,022	\$(85,889,714)	(67.3)%
Gross Expenditures/Appropriations	\$149,747,850	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Total Expenditures/Appropriations	\$149,747,850	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Total Financing Uses	\$149,747,850	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Revenue from Use Of Money & Property	\$149,876,014	\$127,969,736	\$42,080,022	\$(85,889,714)	(67.1)%
Revenue	\$149,876,014	\$127,969,736	\$42,080,022	\$(85,889,714)	(67.1)%
Total Revenue	\$149,876,014	\$127,969,736	\$42,080,022	\$(85,889,714)	(67.1)%
Fund Balance	\$2,391,974	\$2,520,138	\$2,028,138	\$(492,000)	(19.5)%
Total Use of Fund Balance	\$2,391,974	\$2,520,138	\$2,028,138	\$(492,000)	(19.5)%
Total Financing Sources	\$152,267,988	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Net Cost	\$(2,520,138)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Decrease in services and supplies due to a lower anticipated available fund balance.
- Decreased debt service payments being made in this fund as a result of lower debt service owed for FY 2026-27.

The change in total revenue is due to:

- Decreased revenues into the fund to cover the lower debt service.

2018 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

The **2018 Refunding Certificates of Participation (COPs)-Debt Service** budget unit provides for the annual lease payments for the 2018 Refunding Certificates of Participation issued on November 15, 2018. These 2018 Refunding Certificates of Participation refunded the County's 1997 Refunding Certificates of Participation (Coroner/Crime Lab and Data Center), 2003 Public Facilities Project Certificates of Participation (various capital projects), the 2006 Public Facilities Projects Certificates of Participation (Fleet Maintenance and Voter Registration/Sheriff Station House Facilities) and the 2007 Certificates of Participation (Animal Care Facility and a 120 bed expansion of the Youth Detention Facility). Although the financing for all of these issuances were consolidated into a two series issue, the debt service related to each is segregated so that the appropriate amounts are charged to the operating funds/budgets of the departments that operate each facility.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
2018 Refunding COPs - Debt Service	\$9,867,732	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Gross Expenditures/Appropriations	\$9,867,732	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Total Expenditures/Appropriations	\$9,867,732	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Total Financing Uses	\$9,867,732	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Revenue	\$150,433	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$9,802,000	\$9,804,435	\$9,798,260	\$(6,175)	(0.1)%
Total Revenue	\$9,952,433	\$9,804,435	\$9,798,260	\$(6,175)	(0.1)%
Total Use of Fund Balance	\$547,485	\$632,186	\$601,002	\$(31,184)	(4.9)%
Total Financing Sources	\$10,499,918	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Net Cost	\$(632,186)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$212,064	\$772,246	\$741,012	\$(31,234)	(4.0)%
Other Charges	\$9,655,668	\$9,664,375	\$9,658,250	\$(6,125)	(0.1)%
Gross Expenditures/Appropriations	\$9,867,732	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Total Expenditures/Appropriations	\$9,867,732	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Total Financing Uses	\$9,867,732	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Revenue from Use Of Money & Property	\$150,433	\$0	\$0	\$0	0.0%
Revenue	\$150,433	\$0	\$0	\$0	0.0%
Other Interfund Reimbursements	\$9,802,000	\$9,804,435	\$9,798,260	\$(6,175)	(0.1)%
Total Interfund Reimbursements	\$9,802,000	\$9,804,435	\$9,798,260	\$(6,175)	(0.1)%
Total Revenue	\$9,952,433	\$9,804,435	\$9,798,260	\$(6,175)	(0.1)%
Fund Balance	\$547,485	\$632,186	\$601,002	\$(31,184)	(4.9)%
Total Use of Fund Balance	\$547,485	\$632,186	\$601,002	\$(31,184)	(4.9)%
Total Financing Sources	\$10,499,918	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Net Cost	\$(632,186)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in services and supplies due to estimated available fund balance.
- A slight decrease in planned debt service payments.

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

- Decrease in Interfund Reimbursements is due to lower debt service payments.

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

- There are no changes to reserves.

2020 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

The **2020 Refunding Certificates of Participation (COPs) - Debt Service** budget unit provides for the annual lease payments for the governmental funds portion of the 2020 Refunding Certificates of Participation issued on October 15, 2020. The 2020 Refunding Certificates of Participation refunded the County's 2010 Refunding Certificates of Participation, which previously refunded the County's 1990 Certificates of Participation (Fixed Asset Acquisition Fund), 2003 Refunding Certificates of Participation (Main Jail) and the 1999 Refunding Certificates of Participation (Cherry Island Golf Course and the County Employees Parking Garage).

As of Fiscal Year 2025-26, this budget unit will also include transactions associated with outstanding fixed asset acquisition loans previously tracked under budget unit 9030000 (Interagency Procurement).

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
2020 Refunding COPs - Debt Service	\$3,965,386	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Gross Expenditures/Appropriations	\$3,965,386	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Total Expenditures/Appropriations	\$3,965,386	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Total Financing Uses	\$3,965,386	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Revenue	\$201,999	\$1,166,566	\$138,348	\$(1,028,218)	(88.1)%
Total Interfund Reimbursements	\$3,842,381	\$2,435,353	\$3,690,778	\$1,255,425	51.6%
Total Revenue	\$4,044,380	\$3,601,919	\$3,829,126	\$227,207	6.3%
Total Use of Fund Balance	\$369,581	\$448,576	\$144,292	\$(304,284)	(67.8)%
Total Financing Sources	\$4,413,961	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Net Cost	\$(448,575)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$227,886	\$318,495	\$239,293	\$(79,202)	(24.9)%
Other Charges	\$3,737,500	\$3,732,000	\$3,734,125	\$2,125	0.1%
Gross Expenditures/Appropriations	\$3,965,386	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Total Expenditures/Appropriations	\$3,965,386	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Total Financing Uses	\$3,965,386	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Revenue from Use Of Money & Property	\$201,999	\$52,956	\$5,106	\$(47,850)	(90.4)%
Charges for Services	\$0	\$1,113,610	\$133,242	\$(980,368)	(88.0)%
Revenue	\$201,999	\$1,166,566	\$138,348	\$(1,028,218)	(88.1)%
Other Interfund Reimbursements	\$3,842,381	\$2,435,353	\$3,690,778	\$1,255,425	51.6%
Total Interfund Reimbursements	\$3,842,381	\$2,435,353	\$3,690,778	\$1,255,425	51.6%
Total Revenue	\$4,044,380	\$3,601,919	\$3,829,126	\$227,207	6.3%
Fund Balance	\$369,581	\$448,576	\$144,292	\$(304,284)	(67.8)%
Total Use of Fund Balance	\$369,581	\$448,576	\$144,292	\$(304,284)	(67.8)%
Total Financing Sources	\$4,413,961	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Net Cost	\$(448,575)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in services and supplies due to estimated available fund balance.
- Slight increase due to planned increase in debt service payments.

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

- Decreases in revenue from the FAAF loan program due to a loan maturing in Fiscal Year 2025-26.
- Increases in interfund reimbursements due to higher reliance on the General Fund (Non-Departmental Costs BU 5770000) for debt service payments.

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

- There are no changes to reserves.

Juvenile Courthouse Project-Debt Service

Budget Unit Functions & Responsibilities

The **Juvenile Courthouse Project-Debt Service** budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 2003 Juvenile Courthouse Project.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
2003 COPs - Juvenile Courthouse - Debt Service	\$2,387,262	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Gross Expenditures/Appropriations	\$2,387,262	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Total Expenditures/Appropriations	\$2,387,262	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Total Financing Uses	\$2,387,262	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Revenue	\$166,581	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$2,249,282	\$2,250,419	\$2,249,007	\$(1,412)	(0.1)%
Total Revenue	\$2,415,863	\$2,250,419	\$2,249,007	\$(1,412)	(0.1)%
Total Use of Fund Balance	\$378,234	\$407,897	\$377,713	\$(30,184)	(7.4)%
Total Financing Sources	\$2,794,097	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Net Cost	\$(406,835)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$173,924	\$442,897	\$412,713	\$(30,184)	(6.8)%
Other Charges	\$2,213,338	\$2,215,419	\$2,214,007	\$(1,412)	(0.1)%
Gross Expenditures/Appropriations	\$2,387,262	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Total Expenditures/Appropriations	\$2,387,262	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Total Financing Uses	\$2,387,262	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Revenue from Use Of Money & Property	\$166,581	\$0	\$0	\$0	0.0%
Revenue	\$166,581	\$0	\$0	\$0	0.0%
Other Interfund Reimbursements	\$2,249,282	\$2,250,419	\$2,249,007	\$(1,412)	(0.1)%
Total Interfund Reimbursements	\$2,249,282	\$2,250,419	\$2,249,007	\$(1,412)	(0.1)%
Total Revenue	\$2,415,863	\$2,250,419	\$2,249,007	\$(1,412)	(0.1)%
Reserve Release	\$0	\$1,062	\$0	\$(1,062)	(100.0)%
Fund Balance	\$378,234	\$406,835	\$377,713	\$(29,122)	(7.2)%
Total Use of Fund Balance	\$378,234	\$407,897	\$377,713	\$(30,184)	(7.4)%
Total Financing Sources	\$2,794,097	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Net Cost	\$(406,835)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in services and supplies as a result of lower available fund balance.
- A slight decrease in planned debt service payments.

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

- Decreases in operating transfer for lower debt service payments resulting in a lower interfund reimbursement.

Reserve changes from the Adopted Budget are detailed below:

- There are no changes to reserves.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Pension Obligation Bonds - Debt Service	\$298,724	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$298,724	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$298,724	\$0	\$0	\$0	0.0%
Total Financing Uses	\$298,724	\$0	\$0	\$0	0.0%
Total Revenue	\$0	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$298,724	\$0	\$0	\$0	0.0%
Total Financing Sources	\$298,724	\$0	\$0	\$0	0.0%
Net Cost	\$(0)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$438	\$0	\$0	\$0	0.0%
Interfund Charges	\$298,286	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$298,724	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$298,724	\$0	\$0	\$0	0.0%
Total Financing Uses	\$298,724	\$0	\$0	\$0	0.0%
Revenue	\$0	\$0	\$0	\$0	0.0%
Total Revenue	\$0	\$0	\$0	\$0	0.0%
Fund Balance	\$298,724	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$298,724	\$0	\$0	\$0	0.0%
Total Financing Sources	\$298,724	\$0	\$0	\$0	0.0%
Net Cost	\$(0)	\$0	\$0	\$0	0.0%

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Public Safety Sales Tax (Proposition 172)	\$171,036,420	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Gross Expenditures/Appropriations	\$171,036,420	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Total Expenditures/Appropriations	\$171,036,420	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Provision for Reserves	\$0	\$8,980	\$0	\$(8,980)	(100.0)%
Total Financing Uses	\$171,036,420	\$175,213,155	\$183,380,306	\$8,167,151	4.7%
Revenue	\$171,011,013	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Total Revenue	\$171,011,013	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Total Use of Fund Balance	\$34,386	\$8,980	\$0	\$(8,980)	(100.0)%
Total Financing Sources	\$171,045,399	\$175,213,155	\$183,380,306	\$8,167,151	4.7%
Net Cost	\$(8,979)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$171,036,420	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Gross Expenditures/Appropriations	\$171,036,420	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Total Expenditures/Appropriations	\$171,036,420	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Provision for Reserves	\$0	\$8,980	\$0	\$(8,980)	(100.0)%
Total Financing Uses	\$171,036,420	\$175,213,155	\$183,380,306	\$8,167,151	4.7%
Revenue from Use Of Money & Property	\$5,723	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$171,005,290	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Revenue	\$171,011,013	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Total Revenue	\$171,011,013	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Reserve Release	\$18,894	\$0	\$0	\$0	0.0%
Fund Balance	\$15,492	\$8,980	\$0	\$(8,980)	(100.0)%
Total Use of Fund Balance	\$34,386	\$8,980	\$0	\$(8,980)	(100.0)%
Total Financing Sources	\$171,045,399	\$175,213,155	\$183,380,306	\$8,167,151	4.7%
Net Cost	\$(8,979)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to an estimated increase in revenue available to transfer to Departments. Public safety sales tax funding is allocated to Departments based on allocation percentages approved by the Board on December 14, 1993.

The change in total revenue is due to an anticipated increase in the statewide sales tax and pro-rata share.

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

- Public Safety Sales Tax Reserve has decreased \$8,980 due to a Board-approved midyear reserve release.

Public Safety Sales Tax Allocations

	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget
Public Safety Sales Tax		
District Attorney	\$20,148,479	\$21,088,735
Probation	\$28,680,925	\$30,019,356
Sheriff	\$126,374,771	\$132,272,215
Public Safety Sales Tax Total	\$175,204,175	\$183,380,306

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Teeter Plan Debt Service	\$42,183,776	\$53,435,156	\$53,435,156	\$0	0.0%
Gross Expenditures/Appropriations	\$42,183,776	\$53,435,156	\$53,435,156	\$0	0.0%
Total Expenditures/Appropriations	\$42,183,776	\$53,435,156	\$53,435,156	\$0	0.0%
Total Financing Uses	\$42,183,776	\$53,435,156	\$53,435,156	\$0	0.0%
Revenue	\$42,410,714	\$49,655,072	\$49,655,072	\$0	0.0%
Total Revenue	\$42,410,714	\$49,655,072	\$49,655,072	\$0	0.0%
Total Use of Fund Balance	\$3,553,146	\$3,780,084	\$3,780,084	\$0	0.0%
Total Financing Sources	\$45,963,860	\$53,435,156	\$53,435,156	\$0	0.0%
Net Cost	\$(3,780,084)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$29,233,407	\$38,970,727	\$40,072,473	\$1,101,746	2.8%
Interfund Charges	\$12,950,369	\$14,464,429	\$13,362,683	\$(1,101,746)	(7.6)%
Gross Expenditures/Appropriations	\$42,183,776	\$53,435,156	\$53,435,156	\$0	0.0%
Total Expenditures/Appropriations	\$42,183,776	\$53,435,156	\$53,435,156	\$0	0.0%
Total Financing Uses	\$42,183,776	\$53,435,156	\$53,435,156	\$0	0.0%
Revenue from Use Of Money & Property	\$31,972	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$41,761,815	\$49,655,072	\$49,655,072	\$0	0.0%
Other Financing Sources	\$616,927	\$0	\$0	\$0	0.0%
Revenue	\$42,410,714	\$49,655,072	\$49,655,072	\$0	0.0%
Total Revenue	\$42,410,714	\$49,655,072	\$49,655,072	\$0	0.0%
Fund Balance	\$3,553,146	\$3,780,084	\$3,780,084	\$0	0.0%
Total Use of Fund Balance	\$3,553,146	\$3,780,084	\$3,780,084	\$0	0.0%
Total Financing Sources	\$45,963,860	\$53,435,156	\$53,435,156	\$0	0.0%
Net Cost	\$(3,780,084)	\$0	\$0	\$0	0.0%

Summary of Changes

The overall Recommended Budget reflects no change from the prior year Adopted Budget.

The increase in Other Charges is due to higher debt service costs for principal and interest payments offset by a decrease in transfer to the General Fund.

Transient-Occupancy Tax

Budget Unit Functions & Responsibilities

Sacramento County imposes a **Transient-Occupancy Tax (TOT)** in the amount of 12.0 percent of the rental charges at hotels, motels, and similar structures for short-term lodging. The Board of Supervisors allocates a portion of the TOT revenue to this budget to fund artistic, cultural, civic, and other activities that enhance the image and quality of life of the community.

Goals

- Enhance the image of the community and quality of life in Sacramento County through funding for artistic, cultural, civic, and other activities.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Transient Occupancy Tax (TOT)	\$3,714,741	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Gross Expenditures/Appropriations	\$3,714,741	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Total Expenditures/Appropriations	\$3,714,741	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Total Financing Uses	\$3,714,741	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Revenue	\$65,704	\$50,000	\$60,000	\$10,000	20.0%
Total Interfund Reimbursements	\$3,404,133	\$3,459,015	\$3,614,765	\$155,750	4.5%
Total Revenue	\$3,469,837	\$3,509,015	\$3,674,765	\$165,750	4.7%
Total Use of Fund Balance	\$1,952,329	\$1,707,423	\$1,402,164	\$(305,259)	(17.9)%
Total Financing Sources	\$5,422,166	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Net Cost	\$(1,707,425)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$73,338	\$57,983	\$52,818	\$(5,165)	(8.9)%
Other Charges	\$3,550,822	\$5,083,455	\$4,949,111	\$(134,344)	(2.6)%
Interfund Charges	\$90,582	\$75,000	\$75,000	\$0	0.0%
Gross Expenditures/Appropriations	\$3,714,741	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Total Expenditures/Appropriations	\$3,714,741	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Total Financing Uses	\$3,714,741	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Revenue from Use Of Money & Property	\$65,704	\$50,000	\$60,000	\$10,000	20.0%
Revenue	\$65,704	\$50,000	\$60,000	\$10,000	20.0%
Other Interfund Reimbursements	\$3,404,133	\$3,459,015	\$3,614,765	\$155,750	4.5%
Total Interfund Reimbursements	\$3,404,133	\$3,459,015	\$3,614,765	\$155,750	4.5%
Total Revenue	\$3,469,837	\$3,509,015	\$3,674,765	\$165,750	4.7%
Reserve Release	\$1	\$0	\$0	\$0	0.0%
Fund Balance	\$1,952,328	\$1,707,423	\$1,402,164	\$(305,259)	(17.9)%
Total Use of Fund Balance	\$1,952,329	\$1,707,423	\$1,402,164	\$(305,259)	(17.9)%
Total Financing Sources	\$5,422,166	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Net Cost	\$(1,707,425)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in rebudgeting expenses related to community events and postage.
- A decrease in rebudgeting unspent community grants.

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

- An increase in interest revenue.



Administrative Services

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Administrative Services departments generally provide support and operational services to other departments within the County. Animal Care Services, Emergency Services, County Clerk/Recorder and Voter Registration and Elections provide services countywide.

Administrative Services departments include:

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.

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 responsible for specialized programs and services that are organized within the divisions of Administration, Alarms and Support Services, Architectural Services, Contract and Purchasing Services, Energy, Sustainability, and Climate Action, Facility Maintenance and Operations, Fleet Services and Parking Enterprise, Real Estate, Asset, and Capital Management, and Security.

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.

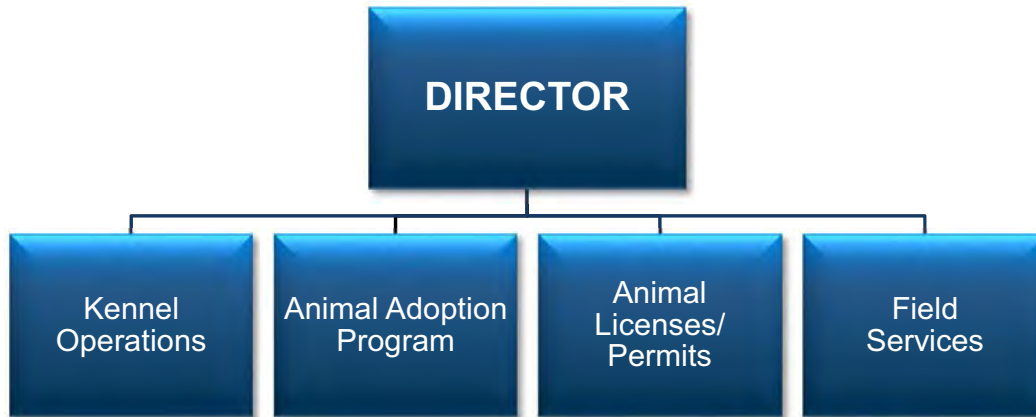
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	3220000	Animal Care Services	\$22,543,289	\$15,350,249	\$12,639,207	64.0
001A	5920000	Contribution To LAFCO	\$301,516	\$301,516	\$301,516	0.0
001A	3240000	County Clerk/Recorder	\$12,801,412	\$12,801,412	\$0	63.0
001A	5710000	Data Processing-Shared Systems	\$16,901,811	\$16,901,811	\$13,330,441	0.0
001A	3230000	Department Of Finance	\$60,194,674	\$43,097,987	\$2,210,217	238.0
001A	7090000	Emergency Services	\$8,894,919	\$6,275,932	\$2,422,918	11.0
001A	5740000	Office of Compliance	\$519,734	\$0	\$0	2.0
001A	6050000	Personnel Services	\$49,498,878	\$19,591,868	\$0	212.0
001A	4410000	Voter Registration And Elections	\$17,693,332	\$17,693,332	\$14,350,873	36.8
General Fund Total			\$189,349,565	\$132,014,107	\$45,255,172	626.8
001Q	3241000	Clerk/Recorder Fees	\$7,781,412	\$7,781,412	\$0	0.0
001R	3220800	Animal Care-Restricted Revenues	\$1,338,202	\$1,338,202	\$0	0.0
001R	7091000	OES-Restricted Revenues	\$356,960	\$356,960	\$0	0.0
007A	3100000	Capital Construction	\$144,749,876	\$132,077,760	\$0	0.0
011A	6310000	County Library	\$1,388,024	\$1,388,024	\$0	0.0
021D	2180000	Technology Cost Recovery Fee	\$3,258,104	\$3,258,104	\$0	0.0
031A	7600000	Department of Technology	\$232,860,548	\$151,345,415	\$486	435.0
034A	2070000	Fixed Assets-Heavy Equipment	\$13,366,640	\$13,184,288	\$8,448,119	0.0

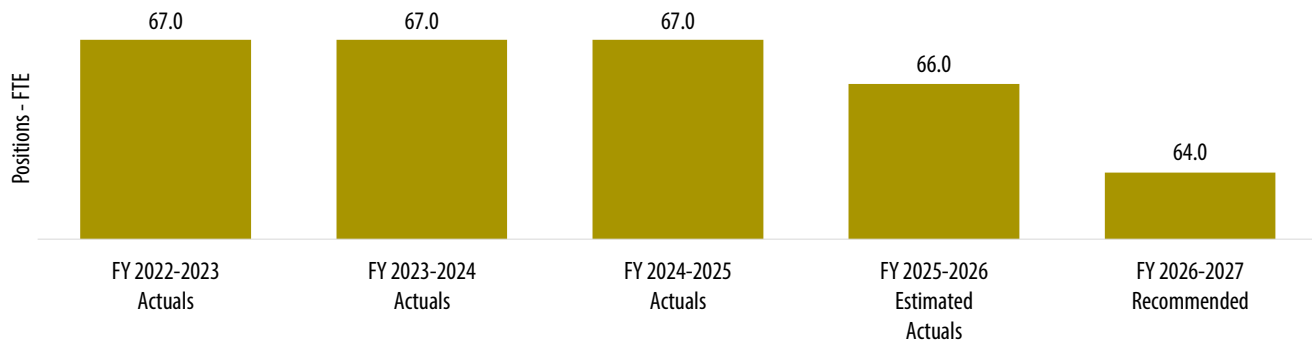
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
035A	7000000	General Services	\$243,749,344	\$209,225,661	\$906,134	477.0
036A	7080000	General Services-Capital Outlay	\$8,134,457	\$8,134,457	\$6,843,457	0.0
037A	3910000	Liability/Property Insurance	\$64,816,090	\$64,816,090	\$(3,678,000)	0.0
038A	3920000	Dental Insurance	\$18,816,768	\$18,816,768	\$0	0.0
039A	3900000	Workers Compensation Insurance	\$38,785,969	\$38,785,969	\$(1,000,000)	0.0
040A	3930000	Unemployment Insurance	\$1,343,051	\$1,343,051	\$1,343,051	0.0
056A	7990000	Parking Enterprise	\$6,120,628	\$6,120,628	\$3,054,422	5.0
059A	7020000	Regional Radio Communications System	\$6,169,238	\$6,169,238	\$(537,730)	9.0
060A	7860000	Board Of Retirement	\$12,703,000	\$12,703,000	\$0	77.0
Non-General Fund Total			\$805,738,311	\$676,845,027	\$15,379,939	1,003.0
Grand Total			\$995,087,876	\$808,859,134	\$60,635,111	1,629.8

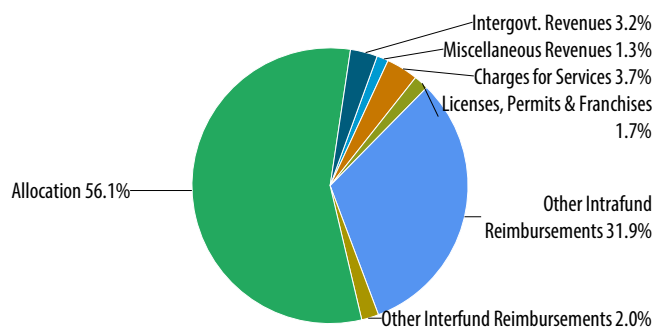
Animal Care Services
Department Structure
Annette Bedsworth, Director



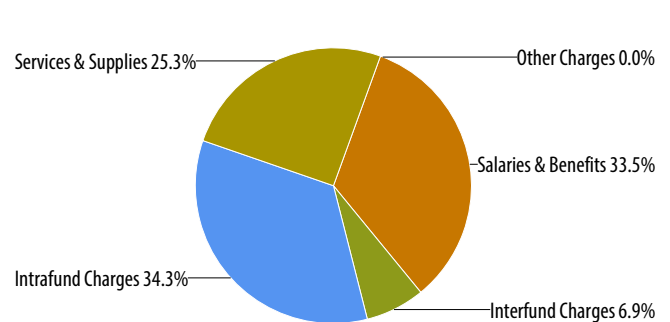
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Animal Care Services** (ACS) provides public safety and protects the health and welfare of animals in our community through the following programs:

- Administration
- Community Outreach
- Dispatch and Field Services
- Shelter Services

Goals

- Provide a safe haven for all animals that enter our care and provide exceptional animal care services to our customers, both humans and animals. Expand programs that support positive outcomes for animals, such as foster care for underage, sick, and neglected animals and transportation programs to relocate animals to animal care organizations for adoption opportunities in the communities.
- Enhance services to the community by improving key programs and procedures, so that staff and volunteers can more promptly and knowledgeably provide customers with the information, services, options, and resources to meet their needs.
- Establish a comfortable, professional, and rewarding environment for all staff and volunteers. Create a more participative working environment to increase employee engagement and improve morale at all organizational levels.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration	\$6,445,773	\$6,613,202	\$6,654,687	\$41,485	0.6%
Community Outreach	\$515,393	\$569,762	\$485,891	\$(83,871)	(14.7)%
Dispatch & Fields Services	\$4,019,936	\$4,089,000	\$4,585,416	\$496,416	12.1%
Shelter Services	\$10,826,928	\$10,861,464	\$10,817,295	\$(44,169)	(0.4)%
Gross Expenditures/Appropriations	\$21,808,030	\$22,133,428	\$22,543,289	\$409,861	1.9%
Total Intrafund Reimbursements	\$(7,046,068)	\$(6,563,598)	\$(7,193,040)	\$(629,442)	9.6%
Total Expenditures/Appropriations	\$14,761,962	\$15,569,830	\$15,350,249	\$(219,581)	(1.4)%
Revenue	\$1,343,580	\$2,207,313	\$2,258,699	\$51,386	2.3%
Total Interfund Reimbursements	\$458,590	\$206,500	\$452,343	\$245,843	119.1%
Total Revenue	\$1,802,170	\$2,413,813	\$2,711,042	\$297,229	12.3%
Net Cost	\$12,959,792	\$13,156,017	\$12,639,207	\$(516,810)	(3.9)%
Positions	67.0	66.0	64.0	(2.0)	(3.0)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$7,100,964	\$7,558,926	\$7,555,893	\$(3,033)	(0.0)%
Services & Supplies	\$5,575,139	\$5,907,078	\$5,693,349	\$(213,729)	(3.6)%
Other Charges	\$1,375	\$1,000	\$1,800	\$800	80.0%
Equipment	\$20,276	\$0	\$0	\$0	0.0%
Interfund Charges	\$1,565,251	\$1,565,931	\$1,564,133	\$(1,798)	(0.1)%
Intrafund Charges	\$7,545,025	\$7,100,493	\$7,728,114	\$627,621	8.8%
Gross Expenditures/Appropriations	\$21,808,030	\$22,133,428	\$22,543,289	\$409,861	1.9%
Other Intrafund Reimbursements	\$(7,046,068)	\$(6,563,598)	\$(7,193,040)	\$(629,442)	9.6%
Total Intrafund Reimbursements	\$(7,046,068)	\$(6,563,598)	\$(7,193,040)	\$(629,442)	9.6%
Total Expenditures/Appropriations	\$14,761,962	\$15,569,830	\$15,350,249	\$(219,581)	(1.4)%
Licenses, Permits & Franchises	\$190,989	\$350,000	\$390,000	\$40,000	11.4%
Intergovernmental Revenues	\$480,431	\$727,729	\$719,115	\$(8,614)	(1.2)%
Charges for Services	\$266,551	\$805,304	\$845,304	\$40,000	5.0%
Miscellaneous Revenues	\$405,609	\$324,280	\$304,280	\$(20,000)	(6.2)%
Revenue	\$1,343,580	\$2,207,313	\$2,258,699	\$51,386	2.3%
Other Interfund Reimbursements	\$458,590	\$206,500	\$452,343	\$245,843	119.1%
Total Interfund Reimbursements	\$458,590	\$206,500	\$452,343	\$245,843	119.1%
Total Revenue	\$1,802,170	\$2,413,813	\$2,711,042	\$297,229	12.3%
Net Cost	\$12,959,792	\$13,156,017	\$12,639,207	\$(516,810)	(3.9)%
Positions	67.0	66.0	64.0	(2.0)	(3.0)%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have decreased by 2.0 FTE from the prior year Adopted Budget due to:

- 2.0 FTE decrease in recommended reduction scenarios – 1.0 filled/1.0 vacant

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Community Outreach	(5,000)	0	0	(5,000)	0.0
Shelter Services	(298,120)	0	0	(298,120)	(2.0)

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,437,200	\$1,475,192	\$1,266,917	\$(208,275)	(14.1)%
Services & Supplies	\$3,159,008	\$3,045,673	\$3,471,927	\$426,254	14.0%
Other Charges	\$1,375	\$1,000	\$1,800	\$800	80.0%
Interfund Charges	\$1,565,251	\$1,565,931	\$1,564,133	\$(1,798)	(0.1)%
Intrafund Charges	\$346,003	\$525,406	\$349,910	\$(175,496)	(33.4)%
Cost of Goods Sold	\$(63,064)	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$6,445,773	\$6,613,202	\$6,654,687	\$41,485	0.6%
Other Intrafund Reimbursements	\$(7,046,068)	\$(6,563,598)	\$(7,193,040)	\$(629,442)	9.6%
Total Intrafund Reimbursements	\$(7,046,068)	\$(6,563,598)	\$(7,193,040)	\$(629,442)	9.6%
Total Expenditures/Appropriations	\$(600,295)	\$49,604	\$(538,353)	\$(587,957)	(1,185.3)%
Charges for Services	\$212	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$56,644	\$70,000	\$50,000	\$(20,000)	(28.6)%
Revenue	\$56,856	\$70,000	\$50,000	\$(20,000)	(28.6)%
Total Revenue	\$56,856	\$70,000	\$50,000	\$(20,000)	(28.6)%
Net Cost	\$(657,151)	\$(20,396)	\$(588,353)	\$(567,957)	2,784.6%
Positions	5.0	5.0	5.0	0.0	0.0%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- An increase in allocated cost process (ACP) costs, primarily due to an increase in liability insurance and countywide Information Technology services, partially offset by a decrease in Pension Obligation Bond (POB) costs resulting from full payoff of the Series 2013 POBs in Fiscal Year 2025-26 and a decrease in workers' compensation.
- Increases in intrafund reimbursements from overhead allocation.

The change in total revenue is due to a decrease in bad debt recovery.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$61,971	\$98,607	\$106,440	\$7,833	7.9%
Services & Supplies	\$339,144	\$364,390	\$260,480	\$(103,910)	(28.5)%
Intrafund Charges	\$114,278	\$106,765	\$118,971	\$12,206	11.4%
Gross Expenditures/Appropriations	\$515,393	\$569,762	\$485,891	\$(83,871)	(14.7)%
Total Expenditures/Appropriations	\$515,393	\$569,762	\$485,891	\$(83,871)	(14.7)%
Charges for Services	\$856	\$3,000	\$3,000	\$0	0.0%
Miscellaneous Revenues	\$0	\$70,000	\$70,000	\$0	0.0%
Revenue	\$856	\$73,000	\$73,000	\$0	0.0%
Total Revenue	\$856	\$73,000	\$73,000	\$0	0.0%
Net Cost	\$514,537	\$496,762	\$412,891	\$(83,871)	(16.9)%
Positions	1.0	1.0	1.0	0.0	0.0%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in drugs and pharmaceutical supplies, hospital treatment services, and medical services and supplies to align budgets closer to actuals.
- Increases in intrafund charges from overhead allocation.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
ACS - Reduce Medical Supplies - Community Outreach					
	(5,000)	0	0	(5,000)	0.0

Reduce Medical Supplies

Over the past three fiscal years shelter animal intake has grown by 38%. Additionally, the cost of medical supplies has increased by a minimum of 3.8% annually. These funds are utilized to purchase medical supplies such as syringes for vaccines, sterile gloves and other medical supplies which are essential items for animal care within the shelter.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,601,954	\$1,744,414	\$1,932,832	\$188,418	10.8%
Services & Supplies	\$461,854	\$541,361	\$526,763	\$(14,598)	(2.7)%
Intrafund Charges	\$1,933,955	\$1,803,225	\$2,125,821	\$322,596	17.9%
Cost of Goods Sold	\$22,173	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$4,019,936	\$4,089,000	\$4,585,416	\$496,416	12.1%
Total Expenditures/Appropriations	\$4,019,936	\$4,089,000	\$4,585,416	\$496,416	12.1%
Intergovernmental Revenues	\$99,627	\$98,670	\$113,753	\$15,083	15.3%
Charges for Services	\$41,797	\$350,000	\$350,000	\$0	0.0%
Miscellaneous Revenues	\$18,944	\$0	\$0	\$0	0.0%
Revenue	\$160,368	\$448,670	\$463,753	\$15,083	3.4%
Total Revenue	\$160,368	\$448,670	\$463,753	\$15,083	3.4%
Net Cost	\$3,859,568	\$3,640,330	\$4,121,663	\$481,333	13.2%
Positions	17.0	17.0	18.0	1.0	5.9%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in various services and supplies to align budgets closer to actuals.
- Increases in intrafund charges from overhead allocation.

The change in total revenue is due to an increase in revenue from the City of Galt contract.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$3,999,838	\$4,240,713	\$4,249,704	\$8,991	0.2%
Services & Supplies	\$1,615,133	\$1,955,654	\$1,434,179	\$(521,475)	(26.7)%
Equipment	\$20,276	\$0	\$0	\$0	0.0%
Intrafund Charges	\$5,150,790	\$4,665,097	\$5,133,412	\$468,315	10.0%
Cost of Goods Sold	\$40,890	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$10,826,928	\$10,861,464	\$10,817,295	\$(44,169)	(0.4)%
Total Expenditures/Appropriations	\$10,826,928	\$10,861,464	\$10,817,295	\$(44,169)	(0.4)%
Licenses, Permits & Franchises	\$190,989	\$350,000	\$390,000	\$40,000	11.4%
Intergovernmental Revenues	\$380,804	\$629,059	\$605,362	\$(23,697)	(3.8)%
Charges for Services	\$223,686	\$452,304	\$492,304	\$40,000	8.8%
Miscellaneous Revenues	\$330,021	\$184,280	\$184,280	\$0	0.0%
Revenue	\$1,125,500	\$1,615,643	\$1,671,946	\$56,303	3.5%
Other Interfund Reimbursements	\$458,590	\$206,500	\$452,343	\$245,843	119.1%
Total Interfund Reimbursements	\$458,590	\$206,500	\$452,343	\$245,843	119.1%
Total Revenue	\$1,584,090	\$1,822,143	\$2,124,289	\$302,146	16.6%
Net Cost	\$9,242,839	\$9,039,321	\$8,693,006	\$(346,315)	(3.8)%
Positions	44.0	43.0	40.0	(3.0)	(7.0)%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in various services and supplies to align budgets closer to actuals.
- Increases in intrafund charges from overhead allocation.

- Recommended reductions detailed later in this section.

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

- Decreases in revenues from contracts with the cities.
- Increases in revenues from animal licenses and adoption fees.
- Increases in reimbursements from the Animal Care-Restricted Revenues budget unit (BU 3220800) for eligible expenditures.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
ACS - Delete 1.0 FTE Animal Care Attendant - Shelter Svcs (2)					
	(85,732)	0	0	(85,732)	(1.0)

Delete 1.0 FTE Animal Care Attendant (vacant).

The current staffing of 22 Animal Care Attendants (ACA) has proven effective in meeting our goal of improved customer service, enhanced community relations, and improved care to shelter animals. The loss of even one position will impact on the progress we have made in these areas. The greatest effect is felt in providing coverage for vacations and sick leave. As the ACA position is an entry-level position, we encounter a higher turnover rate and release during probation. The ACA position requires hard physical work, daily contact with the public dealing with very personal and emotional issues and the ability to perform euthanasia. Recruitment and retention of individuals able to perform this job is challenging. The current ACA staffing level of 22 allows for adequate staffing when vacancies do occur. Based on this reduction it will become more difficult to achieve the desired results to improve customer service, care to Shelter animals and community relations with Rescue organizations.

ACS - Delete 1.0 FTE Office Assistant I/II - Shelter Svcs					
	(81,893)	0	0	(81,893)	(1.0)

Delete 1.0 FTE Office Assistant (filled).

Office Assistances (OA) provide multi-level support for the shelter, some of which include providing timely and efficient support for the customers while process adoptions, pet licensing, and surgery scheduling. The 6 Office Assistant positions have proven effective and efficient in meeting our goal of excellent customer service. The loss of even one position will impact on the support that is provided to each unit within the department. The greatest effect is felt in providing coverage for vacations and sick leave. As the OA position is an entry-level position, we encounter a higher turnover rate. Based on this reduction it will become more difficult to achieve the desired results to improve customer service.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
ACS - Reduce Drugs/Pharmaceutical Supplies - Shelter Svcs					
	(25,677)	0	0	(25,677)	0.0

Reduce Drugs/Pharmaceutical Supplies

Over the past three fiscal years shelter animal intake has grown by 38%. Additionally, the cost of medical supplies has increased by a minimum of 3.8% annually. The largest percentage of these funds are used to purchase vaccinations, parasite prevention and suture material, used in spay/neuter surgeries. These are essential items for animal care within the shelter.

ACS - Reduce Hospital Treatment Services - Shelter Svcs					
	(104,818)	0	0	(104,818)	0.0

Reduce Hospital Treatment Services

The shelter staff are capable of handling most illness/injuries in shelter patients. However, emergency/24-hour care is also necessary for some animals entering into the shelter's care. In addition, the hospital treatment services provide emergency veterinary services through a contract with Veterinary Centers of America Hospitals and Loomis Basin Equine for animals in shelter when shelter veterinarians are not available or when overnight/24-hour care needed and for animals collected in field. The ability to access emergency/24-hour care for shelter animals is essential to keeping them healthy and adequately addressing the medical needs of the animals.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Restricted - Community Spay & Neuter	\$458,590	\$746,371	\$1,338,202	\$591,831	79.3%
Gross Expenditures/Appropriations	\$458,590	\$746,371	\$1,338,202	\$591,831	79.3%
Total Expenditures/Appropriations	\$458,590	\$746,371	\$1,338,202	\$591,831	79.3%
Total Financing Uses	\$458,590	\$746,371	\$1,338,202	\$591,831	79.3%
Revenue	\$730,871	\$206,500	\$604,052	\$397,552	192.5%
Total Revenue	\$730,871	\$206,500	\$604,052	\$397,552	192.5%
Total Use of Fund Balance	\$267,590	\$539,871	\$734,150	\$194,279	36.0%
Total Financing Sources	\$998,461	\$746,371	\$1,338,202	\$591,831	79.3%
Net Cost	\$(539,871)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$458,590	\$206,500	\$452,343	\$245,843	119.1%
Appropriation for Contingencies	\$0	\$539,871	\$885,859	\$345,988	64.1%
Gross Expenditures/Appropriations	\$458,590	\$746,371	\$1,338,202	\$591,831	79.3%
Total Expenditures/Appropriations	\$458,590	\$746,371	\$1,338,202	\$591,831	79.3%
Total Financing Uses	\$458,590	\$746,371	\$1,338,202	\$591,831	79.3%
Licenses, Permits & Franchises	\$20,703	\$15,500	\$20,500	\$5,000	32.3%
Revenue from Use Of Money & Property	\$11,437	\$1,000	\$1,000	\$0	0.0%
Charges for Services	\$0	\$190,000	\$190,000	\$0	0.0%
Miscellaneous Revenues	\$698,731	\$0	\$392,552	\$392,552	100.0%
Revenue	\$730,871	\$206,500	\$604,052	\$397,552	192.5%
Total Revenue	\$730,871	\$206,500	\$604,052	\$397,552	192.5%
Fund Balance	\$267,590	\$539,871	\$734,150	\$194,279	36.0%
Total Use of Fund Balance	\$267,590	\$539,871	\$734,150	\$194,279	36.0%
Total Financing Sources	\$998,461	\$746,371	\$1,338,202	\$591,831	79.3%
Net Cost	\$(539,871)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfers to the Animal Care Services operating budget (BU 3220000) for eligible expenditures.
- An increase in contingencies for future program needs.

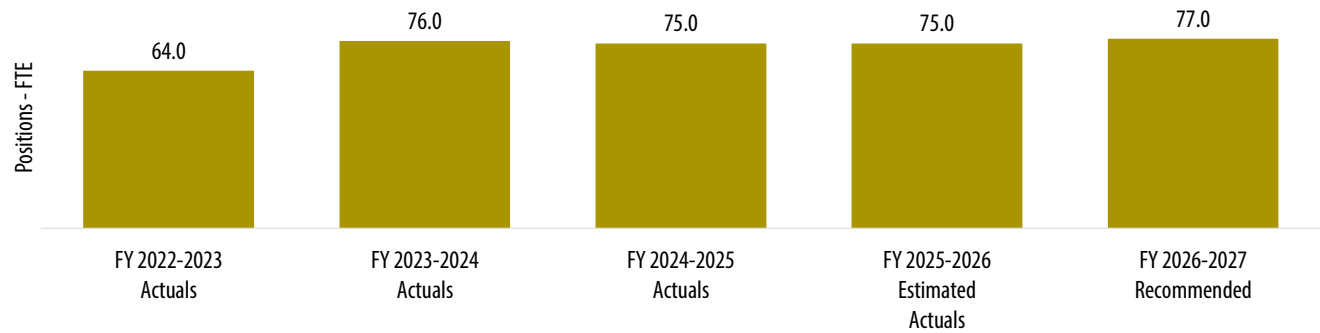
The change in total revenue is due to:

- An increase in animal licensing fees.
- An increase in one-time donations.

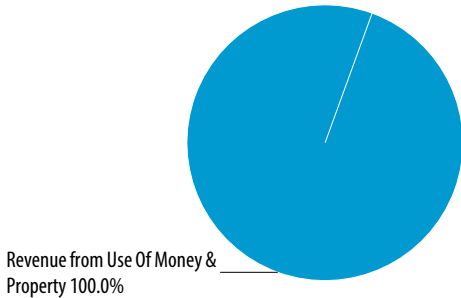
Board Of Retirement
Department Structure
Eric Stern, Chief Executive Officer



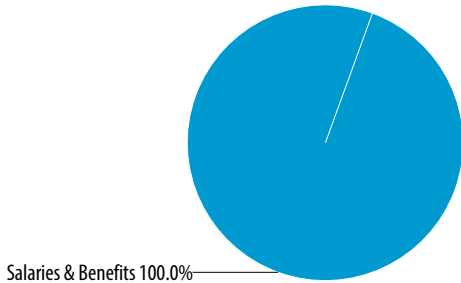
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Board of Retirement** is responsible for the administration and maintenance of the records of the Sacramento County Employees' Retirement System (SCERS or the System) in accordance with the provisions of the 1937 Act and Retirement Board Bylaws. The Board of Retirement sets policy for the investment of the assets of the System and monitors its investments, appoints a Retirement Administrator who serves as Chief Executive Officer for the System, and annually adopts a budget covering the entire expense of administration of the System. The expense of administration of the system is funded by retained earnings from the SCERS Pension Trust. Beginning in Fiscal Year 2025-26, the County budget only includes the salary and benefits costs and matching revenue for this entity.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Management of the Sacramento County Employees' Retirement System (SCERS)	\$10,682,689	\$11,929,414	\$12,703,000	\$773,586	6.5%
Gross Expenditures/Appropriations	\$10,682,689	\$11,929,414	\$12,703,000	\$773,586	6.5%
Total Expenditures/Appropriations	\$10,682,689	\$11,929,414	\$12,703,000	\$773,586	6.5%
Revenue	\$10,682,689	\$11,929,414	\$12,703,000	\$773,586	6.5%
Total Revenue	\$10,682,689	\$11,929,414	\$12,703,000	\$773,586	6.5%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	75.0	75.0	77.0	2.0	2.7%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$10,682,689	\$11,929,414	\$12,703,000	\$773,586	6.5%
Gross Expenditures/Appropriations	\$10,682,689	\$11,929,414	\$12,703,000	\$773,586	6.5%
Total Expenditures/Appropriations	\$10,682,689	\$11,929,414	\$12,703,000	\$773,586	6.5%
Revenue from Use Of Money & Property	\$10,682,689	\$11,929,414	\$12,703,000	\$773,586	6.5%
Revenue	\$10,682,689	\$11,929,414	\$12,703,000	\$773,586	6.5%
Total Revenue	\$10,682,689	\$11,929,414	\$12,703,000	\$773,586	6.5%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	75.0	75.0	77.0	2.0	2.7%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.

- A one-time increase in salaries and benefits costs due to a three-month overlap for Chief Operating Officer cross training.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increases in interest income to fully offset appropriations and align this budget unit with available funding.
- Recommended growth detailed later in this section.

Position counts have increased 2.0 FTE from the prior year Adopted Budget due to:

- 2.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Management of the Sacramento County Employees' Retirement System (SCERS)	331,890	0	331,890	0	2.0

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCERS - Add 1.0 FTE Accountant					
	144,450	0	144,450	0	1.0
Add 1.0 FTE Accountant position to provide dedicated financial capacity for Pension Administration System (PAS) and new accounting system implementation. This position is responsible for accounting setup, data validation, reconciliation, financial reporting, testing of system functionality, and coordination with external vendors. The complexity of these systems, combined with ongoing financial operations, exceeds current staffing capacity. Adding this position is essential to ensure accurate financial management, compliance, and timely reporting during the transition and in the future.					
SCERS - Add 1.0 FTE Information Technology System Support Specialist Level II					
	152,290	0	152,290	0	1.0
Add 1.0 FTE Information Technology (IT) System Support Specialist Level II position to provide dedicated technical capacity for Pension Administration System (PAS) implementation and ongoing system support. This position will provide dedicated technical support for system configuration, integrations, testing, access administration, data validation, troubleshooting, and vendor coordination. The scale and complexity of the PAS project exceed current staffing capacity, and additional resources are necessary to meet project demands while maintaining ongoing IT operations.					
SCERS - Reallocate 1.0 FTE Senior Office Specialist Confidential to 1.0 FTE Executive Secretary					
	35,150	0	35,150	0	0.0
Reallocate filled 1.0 FTE Senior Office Specialist Confidential position to 1.0 FTE Executive Secretary position. The reclassification reflects higher-level administrative responsibilities, including executive support, project coordination, and preparation of sensitive reports, aligning the position with its current duties.					

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration of LAFCo	\$269,380	\$282,850	\$301,516	\$18,666	6.6%
Gross Expenditures/Appropriations	\$269,380	\$282,850	\$301,516	\$18,666	6.6%
Total Expenditures/Appropriations	\$269,380	\$282,850	\$301,516	\$18,666	6.6%
Net Cost	\$269,380	\$282,850	\$301,516	\$18,666	6.6%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$269,380	\$282,850	\$301,516	\$18,666	6.6%
Gross Expenditures/Appropriations	\$269,380	\$282,850	\$301,516	\$18,666	6.6%
Total Expenditures/Appropriations	\$269,380	\$282,850	\$301,516	\$18,666	6.6%
Net Cost	\$269,380	\$282,850	\$301,516	\$18,666	6.6%

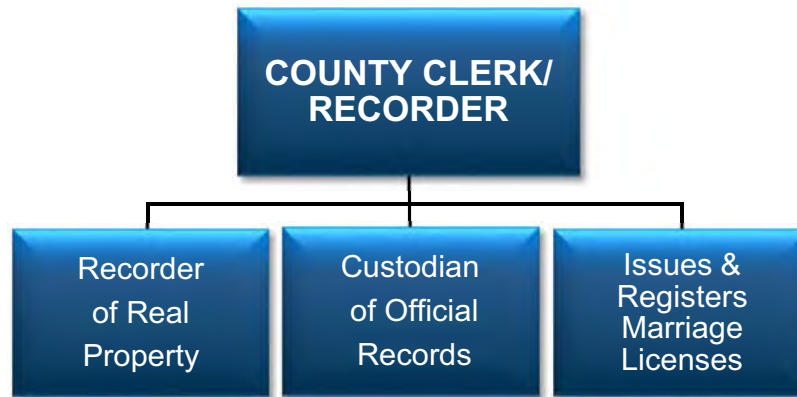
Summary of Changes

The change in total appropriations and Net Cost is primarily due to changes in the LAFCO budget, which includes the following:

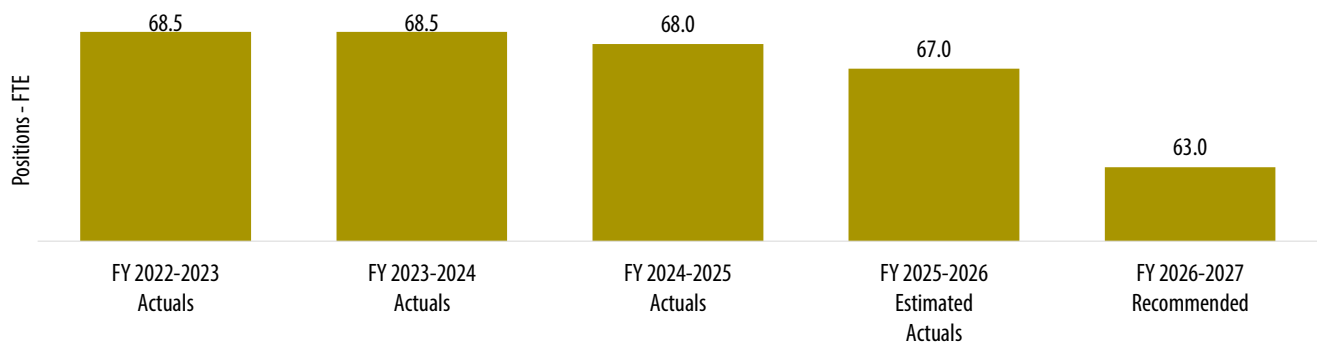
- Increases in negotiated salary and benefits.
- Increases in lease costs.

- One-time costs for a move to a new location.
- Increases in audit and legal costs.
- Increases in consultant costs for Municipal Service Review (MSR) studies used to inform LAFCO about the provision of municipal services.
- Decreases in conference, office supply, mail/messenger, and advertising costs.

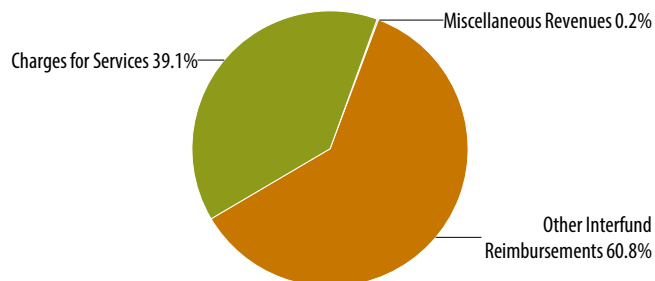
County Clerk/Recorder
Department Structure
Florence Evans, County Clerk/Recorder



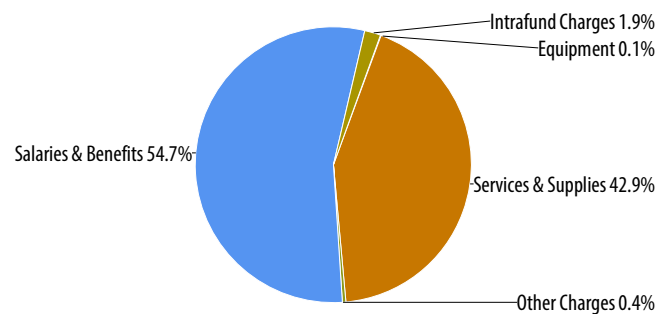
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Office of **County Clerk/Recorder** (CCR) has two primary functions:

Clerk responsibilities include issuing marriage licenses and performing civil marriages; administering oaths of office; and registering notaries public, process servers, professional photocopiers, unlawful detainer assistants, legal document assistants, and fictitious business names. The Clerk also serves as the Registrar of Marriages and Commissioner of Civil Marriages.

Recorder responsibilities include recording of real estate and other authorized documents; issuance of birth, death and marriage certificates; indexing and public viewing services for official records; and issuance of official record copies.

Goals

- Establish and implement a recording notification program, pursuant to Senate Bill 255, alerting parties when a deed or deed of trust is recorded, including optional sign up for electronic notifications.
- Establish and implement a comprehensive, computer-based, County Recorder training and staff development program module aimed at training newly onboarded staff, enhancing employee competencies, maintaining legal compliance, and increasing efficiency in service to the public.
- Optimize facility space and service delivery to increase efficiency, expand appointment availability, and maximize staff utilization.

Accomplishments

- Automated review capacity was increased to allow for an additional 2 million records to be reviewed, supporting the identification and review of unlawfully restrictive covenants in recorded documents in compliance with Assembly Bill 1466.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
County Clerk/ Recorder	\$10,335,145	\$12,708,439	\$12,801,412	\$92,973	0.7%
Gross Expenditures/Appropriations	\$10,335,145	\$12,708,439	\$12,801,412	\$92,973	0.7%
Total Expenditures/Appropriations	\$10,335,145	\$12,708,439	\$12,801,412	\$92,973	0.7%
Revenue	\$5,519,224	\$4,820,000	\$5,020,000	\$200,000	4.1%
Total Interfund Reimbursements	\$4,815,921	\$7,888,439	\$7,781,412	\$(107,027)	(1.4)%
Total Revenue	\$10,335,145	\$12,708,439	\$12,801,412	\$92,973	0.7%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	68.0	67.0	63.0	(4.0)	(6.0)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$6,387,343	\$7,071,421	\$7,002,989	\$(68,432)	(1.0)%
Services & Supplies	\$3,554,023	\$5,250,222	\$5,491,398	\$241,176	4.6%
Other Charges	\$39,279	\$81,373	\$54,514	\$(26,859)	(33.0)%
Equipment	\$32,508	\$31,000	\$10,000	\$(21,000)	(67.7)%
Intrafund Charges	\$321,992	\$274,423	\$242,511	\$(31,912)	(11.6)%
Gross Expenditures/Appropriations	\$10,335,145	\$12,708,439	\$12,801,412	\$92,973	0.7%
Total Expenditures/Appropriations	\$10,335,145	\$12,708,439	\$12,801,412	\$92,973	0.7%
Charges for Services	\$5,510,376	\$4,800,000	\$5,000,000	\$200,000	4.2%
Miscellaneous Revenues	\$8,849	\$20,000	\$20,000	\$0	0.0%
Revenue	\$5,519,224	\$4,820,000	\$5,020,000	\$200,000	4.1%
Other Interfund Reimbursements	\$4,815,921	\$7,888,439	\$7,781,412	\$(107,027)	(1.4)%
Total Interfund Reimbursements	\$4,815,921	\$7,888,439	\$7,781,412	\$(107,027)	(1.4)%
Total Revenue	\$10,335,145	\$12,708,439	\$12,801,412	\$92,973	0.7%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	68.0	67.0	63.0	(4.0)	(6.0)%

Summary of Changes

The change in total appropriations is primarily due to:

- An increase in negotiated salaries and benefits, partially offset by deletion of 4.0 Full Time Equivalent (FTE) positions resulting from prior year office consolidation and ongoing operational efficiencies identified through review of vacancies and workflow needs.
- A decrease in Allocated Cost Process (ACP) costs including a decrease in Pension Obligation Bond (POB) costs from full payoff of the Series 2013 POBs in Fiscal Year 2025-26, a reduction in countywide cost allocation plan costs, and reduction in various Department of Technology (Dtech), General Services (DGS), and Personnel Services (DPS) ACP costs.
- An increase in Dtech labor costs to replace on-call support with dedicated desktop support staff to maintain knowledge of and familiarity with County Clerk-Recorder operations and systems. A portion of the increase was implemented during the FY 2025-26 budget year but not reflected in the FY 2025-26 Adopted Budget.
- An increase in armored car service costs from Department of Finance (DOF). DOF took over the service from DGS, which resulted in a decrease in DGS ACP messenger service costs and an increase in direct costs from DOF.
- A decrease in equipment costs due to the purchase of a map scanner/plotter budgeted in the prior year. Appropriations for a Gemtrac add-on for additional multi-media storage was rebudgeted to FY 2026-27.

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

- An increase in anticipated document recording fee volume, vital record fee revenue, and service fees based on historical trends.
- A decrease in reimbursements to offset the increase in revenue that was partially offset by the increase in expenditures.

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

- 4.0 FTE recommended net Base decrease.

Clerk/Recorder Fees

Budget Unit Functions & Responsibilities

The **Clerk/Recorder Fees** budget unit provides financing for certain updates and improvements in the County Clerk/Recorder. Dedicated revenues are generated from document fees to be used and administered by the Department for reimbursement of actual costs related to specified services through the following programs:

- E-Recording
- Hours
- Index
- Micrographics Conversion
- Modernization
- Vital Health Statistics

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
E-Recording	\$118,278	\$124,736	\$124,736	\$0	0.0%
Hours	\$472,062	\$472,062	\$472,062	\$0	0.0%
Index	\$472,065	\$472,065	\$472,065	\$0	0.0%
Micrographics Conversion	\$184,573	\$402,475	\$402,475	\$0	0.0%
Modernization	\$3,474,132	\$6,273,911	\$6,166,884	\$(107,027)	(1.7)%
Vital Health Statistics	\$94,811	\$143,190	\$143,190	\$0	0.0%
Gross Expenditures/Appropriations	\$4,815,921	\$7,888,439	\$7,781,412	\$(107,027)	(1.4)%
Total Expenditures/Appropriations	\$4,815,921	\$7,888,439	\$7,781,412	\$(107,027)	(1.4)%
Provision for Reserves	\$5,662,744	\$762,104	\$322,333	\$(439,771)	(57.7)%
Total Financing Uses	\$10,478,665	\$8,650,543	\$8,103,745	\$(546,798)	(6.3)%
Revenue	\$3,187,304	\$2,600,000	\$2,895,000	\$295,000	11.3%
Total Revenue	\$3,187,304	\$2,600,000	\$2,895,000	\$295,000	11.3%
Total Use of Fund Balance	\$11,481,147	\$6,050,543	\$5,208,745	\$(841,798)	(13.9)%
Total Financing Sources	\$14,668,451	\$8,650,543	\$8,103,745	\$(546,798)	(6.3)%
Net Cost	\$(4,189,786)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$4,815,921	\$7,888,439	\$7,781,412	\$(107,027)	(1.4)%
Gross Expenditures/Appropriations	\$4,815,921	\$7,888,439	\$7,781,412	\$(107,027)	(1.4)%
Total Expenditures/Appropriations	\$4,815,921	\$7,888,439	\$7,781,412	\$(107,027)	(1.4)%
Provision for Reserves	\$5,662,744	\$762,104	\$322,333	\$(439,771)	(57.7)%
Total Financing Uses	\$10,478,665	\$8,650,543	\$8,103,745	\$(546,798)	(6.3)%
Revenue from Use Of Money & Property	\$1,156,007	\$670,000	\$945,000	\$275,000	41.0%
Charges for Services	\$2,031,297	\$1,930,000	\$1,950,000	\$20,000	1.0%
Revenue	\$3,187,304	\$2,600,000	\$2,895,000	\$295,000	11.3%
Total Revenue	\$3,187,304	\$2,600,000	\$2,895,000	\$295,000	11.3%
Reserve Release	\$459,742	\$1,860,757	\$4,266,637	\$2,405,880	129.3%
Fund Balance	\$11,021,405	\$4,189,786	\$942,108	\$(3,247,678)	(77.5)%
Total Use of Fund Balance	\$11,481,147	\$6,050,543	\$5,208,745	\$(841,798)	(13.9)%
Total Financing Sources	\$14,668,451	\$8,650,543	\$8,103,745	\$(546,798)	(6.3)%
Net Cost	\$(4,189,786)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

E-Recording

Program Overview

E-Recording funds are used to support an electronic recording delivery system (ERDS).

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$118,278	\$124,736	\$124,736	\$0	0.0%
Gross Expenditures/Appropriations	\$118,278	\$124,736	\$124,736	\$0	0.0%
Total Expenditures/Appropriations	\$118,278	\$124,736	\$124,736	\$0	0.0%
Provision for Reserves	\$217,776	\$298,004	\$225,264	\$(72,740)	(24.4)%
Total Financing Uses	\$336,054	\$422,740	\$350,000	\$(72,740)	(17.2)%
Revenue from Use Of Money & Property	\$175,536	\$80,000	\$150,000	\$70,000	87.5%
Charges for Services	\$205,746	\$200,000	\$200,000	\$0	0.0%
Revenue	\$381,282	\$280,000	\$350,000	\$70,000	25.0%
Total Revenue	\$381,282	\$280,000	\$350,000	\$70,000	25.0%
Fund Balance	\$97,512	\$142,740	\$0	\$(142,740)	(100.0)%
Total Use of Fund Balance	\$97,512	\$142,740	\$0	\$(142,740)	(100.0)%
Total Financing Sources	\$478,794	\$422,740	\$350,000	\$(72,740)	(17.2)%
Net Cost	\$(142,740)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total revenue is due to an improved alignment with average interest income actuals from prior years.

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

- E-Recording Fees reserve has increased \$225,264.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$472,062	\$472,062	\$472,062	\$0	0.0%
Gross Expenditures/Appropriations	\$472,062	\$472,062	\$472,062	\$0	0.0%
Total Expenditures/Appropriations	\$472,062	\$472,062	\$472,062	\$0	0.0%
Total Financing Uses	\$472,062	\$472,062	\$472,062	\$0	0.0%
Revenue from Use Of Money & Property	\$69,518	\$40,000	\$50,000	\$10,000	25.0%
Charges for Services	\$204,632	\$200,000	\$200,000	\$0	0.0%
Revenue	\$274,150	\$240,000	\$250,000	\$10,000	4.2%
Total Revenue	\$274,150	\$240,000	\$250,000	\$10,000	4.2%
Reserve Release	\$229,768	\$202,912	\$222,062	\$19,150	9.4%
Fund Balance	\$(2,706)	\$29,150	\$0	\$(29,150)	(100.0)%
Total Use of Fund Balance	\$227,062	\$232,062	\$222,062	\$(10,000)	(4.3)%
Total Financing Sources	\$501,212	\$472,062	\$472,062	\$0	0.0%
Net Cost	\$(29,150)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total revenue is due to an improved alignment with average interest income actuals from prior years.

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

- Hours Fees reserve has decreased \$222,062.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$472,065	\$472,065	\$472,065	\$0	0.0%
Gross Expenditures/Appropriations	\$472,065	\$472,065	\$472,065	\$0	0.0%
Total Expenditures/Appropriations	\$472,065	\$472,065	\$472,065	\$0	0.0%
Total Financing Uses	\$472,065	\$472,065	\$472,065	\$0	0.0%
Revenue from Use Of Money & Property	\$69,356	\$40,000	\$50,000	\$10,000	25.0%
Charges for Services	\$206,038	\$200,000	\$200,000	\$0	0.0%
Revenue	\$275,394	\$240,000	\$250,000	\$10,000	4.2%
Total Revenue	\$275,394	\$240,000	\$250,000	\$10,000	4.2%
Reserve Release	\$229,974	\$201,671	\$222,065	\$20,394	10.1%
Fund Balance	\$(2,909)	\$30,394	\$0	\$(30,394)	(100.0)%
Total Use of Fund Balance	\$227,065	\$232,065	\$222,065	\$(10,000)	(4.3)%
Total Financing Sources	\$502,459	\$472,065	\$472,065	\$0	0.0%
Net Cost	\$(30,394)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total revenue is due to an improved alignment with average interest income actuals from prior years.

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

- Index Fees reserve has decreased \$222,065.

Micrographics Conversion

Program Overview

Micrographics Conversion funds are used to convert the County Recorder's document storage system to micrographics.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$184,573	\$402,475	\$402,475	\$0	0.0%
Gross Expenditures/Appropriations	\$184,573	\$402,475	\$402,475	\$0	0.0%
Total Expenditures/Appropriations	\$184,573	\$402,475	\$402,475	\$0	0.0%
Provision for Reserves	\$3,462,846	\$309,353	\$7,525	\$(301,828)	(97.6)%
Total Financing Uses	\$3,647,419	\$711,828	\$410,000	\$(301,828)	(42.4)%
Revenue from Use Of Money & Property	\$244,255	\$100,000	\$200,000	\$100,000	100.0%
Charges for Services	\$214,671	\$210,000	\$210,000	\$0	0.0%
Revenue	\$458,926	\$310,000	\$410,000	\$100,000	32.3%
Total Revenue	\$458,926	\$310,000	\$410,000	\$100,000	32.3%
Fund Balance	\$3,590,321	\$401,828	\$0	\$(401,828)	(100.0)%
Total Use of Fund Balance	\$3,590,321	\$401,828	\$0	\$(401,828)	(100.0)%
Total Financing Sources	\$4,049,247	\$711,828	\$410,000	\$(301,828)	(42.4)%
Net Cost	\$(401,828)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total revenue is due to an improved alignment with average interest income actuals from prior years.

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

- Micrographic Fees reserve has increased \$7,525.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$3,474,132	\$6,273,911	\$6,166,884	\$(107,027)	(1.7)%
Gross Expenditures/Appropriations	\$3,474,132	\$6,273,911	\$6,166,884	\$(107,027)	(1.7)%
Total Expenditures/Appropriations	\$3,474,132	\$6,273,911	\$6,166,884	\$(107,027)	(1.7)%
Provision for Reserves	\$1,876,649	\$0	\$0	\$0	0.0%
Total Financing Uses	\$5,350,781	\$6,273,911	\$6,166,884	\$(107,027)	(1.7)%
Revenue from Use Of Money & Property	\$572,156	\$400,000	\$475,000	\$75,000	18.8%
Charges for Services	\$1,000,838	\$950,000	\$950,000	\$0	0.0%
Revenue	\$1,572,994	\$1,350,000	\$1,425,000	\$75,000	5.6%
Total Revenue	\$1,572,994	\$1,350,000	\$1,425,000	\$75,000	5.6%
Reserve Release	\$0	\$1,456,174	\$3,822,510	\$2,366,336	162.5%
Fund Balance	\$7,245,524	\$3,467,737	\$919,374	\$(2,548,363)	(73.5)%
Total Use of Fund Balance	\$7,245,524	\$4,923,911	\$4,741,884	\$(182,027)	(3.7)%
Total Financing Sources	\$8,818,518	\$6,273,911	\$6,166,884	\$(107,027)	(1.7)%
Net Cost	\$(3,467,737)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to fewer funds needed to be transferred to County Clerk-Recorder Budget Unit 3240000 for required expenditures, primarily attributable to modest growth in fee revenue collected.

The change in total revenue is due to an improved alignment with average interest income actuals from prior years.

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

- Modernization Fees reserve has decreased \$3,822,510.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$94,811	\$143,190	\$143,190	\$0	0.0%
Gross Expenditures/Appropriations	\$94,811	\$143,190	\$143,190	\$0	0.0%
Total Expenditures/Appropriations	\$94,811	\$143,190	\$143,190	\$0	0.0%
Provision for Reserves	\$105,473	\$154,747	\$89,544	\$(65,203)	(42.1)%
Total Financing Uses	\$200,284	\$297,937	\$232,734	\$(65,203)	(21.9)%
Revenue from Use Of Money & Property	\$25,186	\$10,000	\$20,000	\$10,000	100.0%
Charges for Services	\$199,372	\$170,000	\$190,000	\$20,000	11.8%
Revenue	\$224,558	\$180,000	\$210,000	\$30,000	16.7%
Total Revenue	\$224,558	\$180,000	\$210,000	\$30,000	16.7%
Fund Balance	\$93,663	\$117,937	\$22,734	\$(95,203)	(80.7)%
Total Use of Fund Balance	\$93,663	\$117,937	\$22,734	\$(95,203)	(80.7)%
Total Financing Sources	\$318,221	\$297,937	\$232,734	\$(65,203)	(21.9)%
Net Cost	\$(117,937)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total revenue is due to an improved alignment with average interest income and vital statistic fee actuals from prior years and a minor increase to reflect Assembly Bill 64 fees.

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

- Vital Health Statistics Fees reserve has increased \$89,544.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
County Library	\$1,391,418	\$1,358,411	\$1,388,024	\$29,613	2.2%
Gross Expenditures/Appropriations	\$1,391,418	\$1,358,411	\$1,388,024	\$29,613	2.2%
Total Expenditures/Appropriations	\$1,391,418	\$1,358,411	\$1,388,024	\$29,613	2.2%
Total Financing Uses	\$1,391,418	\$1,358,411	\$1,388,024	\$29,613	2.2%
Revenue	\$1,321,789	\$1,336,238	\$1,383,024	\$46,786	3.5%
Total Revenue	\$1,321,789	\$1,336,238	\$1,383,024	\$46,786	3.5%
Total Use of Fund Balance	\$91,802	\$22,173	\$5,000	\$(17,173)	(77.5)%
Total Financing Sources	\$1,413,591	\$1,358,411	\$1,388,024	\$29,613	2.2%
Net Cost	\$(22,173)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

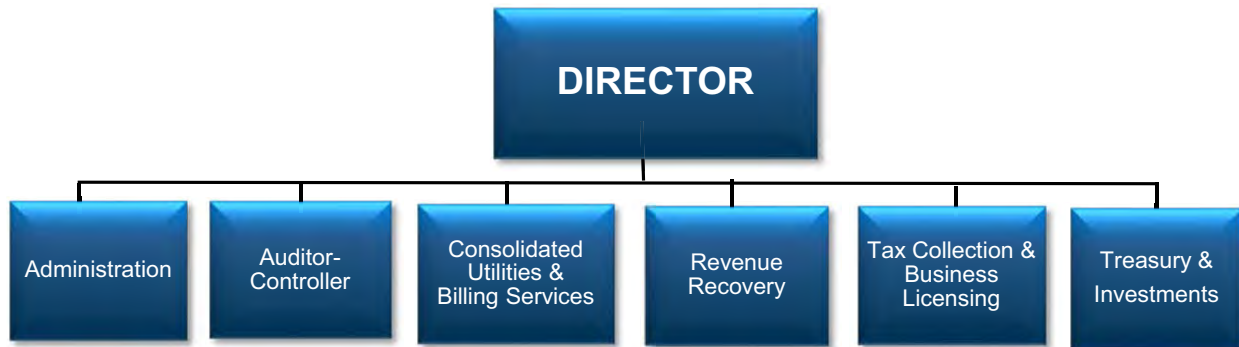
	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$1,391,418	\$1,358,411	\$1,388,024	\$29,613	2.2%
Gross Expenditures/Appropriations	\$1,391,418	\$1,358,411	\$1,388,024	\$29,613	2.2%
Total Expenditures/Appropriations	\$1,391,418	\$1,358,411	\$1,388,024	\$29,613	2.2%
Total Financing Uses	\$1,391,418	\$1,358,411	\$1,388,024	\$29,613	2.2%
Revenue from Use Of Money & Property	\$3,775	\$6,000	\$5,000	\$(1,000)	(16.7)%
Intergovernmental Revenues	\$1,318,014	\$1,330,238	\$1,378,024	\$47,786	3.6%
Revenue	\$1,321,789	\$1,336,238	\$1,383,024	\$46,786	3.5%
Total Revenue	\$1,321,789	\$1,336,238	\$1,383,024	\$46,786	3.5%
Fund Balance	\$91,802	\$22,173	\$5,000	\$(17,173)	(77.5)%
Total Use of Fund Balance	\$91,802	\$22,173	\$5,000	\$(17,173)	(77.5)%
Total Financing Sources	\$1,413,591	\$1,358,411	\$1,388,024	\$29,613	2.2%
Net Cost	\$(22,173)	\$0	\$0	\$0	0.0%

Summary of Changes

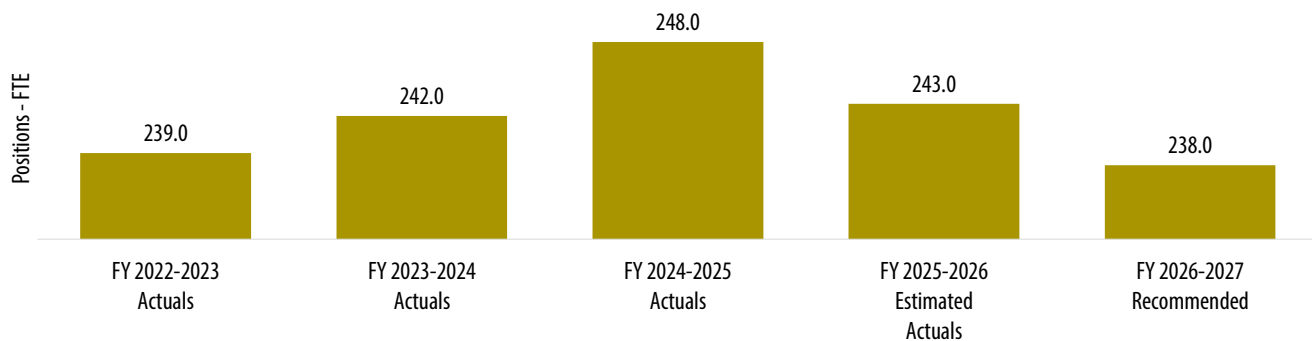
The change in total appropriations is due to increases in allocated costs for insurance and facility use, partially offset by a decrease in General Services Work Request Charges.

The change in total revenue is due to an increase from the annual adjustment in revenue received from the Sacramento Public Library Authority based on the percentage change in the Engineering News Record – Construction Cost Index, slightly offset by a decrease in interest.

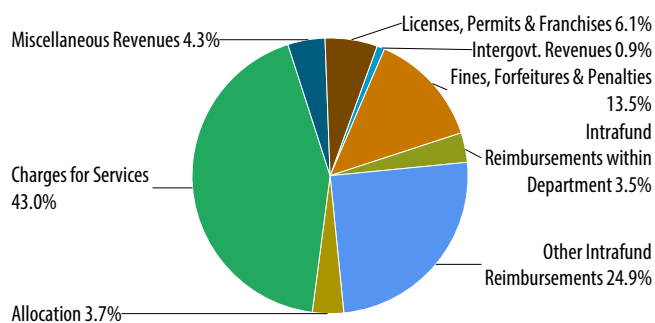
Department Of Finance
Department Structure
Chad Rinde, Director



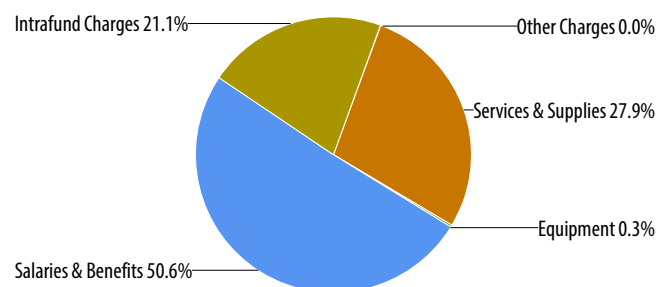
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Department of Finance** is responsible for managing the County's Treasury and Investments, Tax Collection and Business Licensing, providing Auditor-Controller services, providing collection services on delinquent accounts, debts, fines, victim restitution, aid overpayments, probation fees and other County owned debts and billing and collection services for refuse, water, sewer and storm water drainage through the following programs:

- Administration
- Auditor-Controller
- Consolidated Utility Billing and Services
- Revenue Recovery
- Tax Collection and Business Licensing
- Treasury and Investments

Goals

- Implement enhanced tool for Treasury cash management forecasting to optimize County cash flows and minimize idle funds.
- Complete implementation and optimize use of the County's E-payables virtual card program to enhance use of electronic payments and obtain rebate to offset County costs.
- Implement the Global Internal Auditing Standards (Red Book), for the Internal Audit Unit (IAU) to focus on risk-based auditing and increase organizational value.

Accomplishments

- Successfully implemented and went live with the new property tax system in September 2025.
- Replaced the prior Annual Comprehensive Financial Report (ACFR) reporting system and successfully utilized it for issuance of the June 30, 2025 ACFR.
- Implemented Department new hire onboarding program to strengthening connection to the department and County values and enhance the department's culture.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration	\$7,683,705	\$8,681,648	\$8,485,627	\$(196,021)	(2.3)%
Auditor-Controller	\$13,525,719	\$14,617,417	\$14,280,724	\$(336,693)	(2.3)%
Consolidated Utilities Billing and Service	\$10,279,284	\$11,041,422	\$11,390,807	\$349,385	3.2%
Revenue Recovery	\$9,372,831	\$10,182,875	\$10,416,771	\$233,896	2.3%
Tax Collection & Business Licensing	\$8,346,429	\$9,474,801	\$9,195,513	\$(279,288)	(2.9)%
Treasury and Investments	\$5,284,249	\$6,119,083	\$6,425,232	\$306,149	5.0%
Gross Expenditures/Appropriations	\$54,492,218	\$60,117,246	\$60,194,674	\$77,428	0.1%
Total Intrafund Reimbursements	\$(16,221,149)	\$(18,186,067)	\$(17,096,687)	\$1,089,380	(6.0)%
Total Expenditures/Appropriations	\$38,271,069	\$41,931,179	\$43,097,987	\$1,166,808	2.8%
Revenue	\$36,917,486	\$39,693,390	\$40,887,770	\$1,194,380	3.0%
Total Interfund Reimbursements	\$240	\$0	\$0	\$0	0.0%
Total Revenue	\$36,917,726	\$39,693,390	\$40,887,770	\$1,194,380	3.0%
Net Cost	\$1,353,343	\$2,237,789	\$2,210,217	\$(27,572)	(1.2)%
Positions	248.0	243.0	238.0	(5.0)	(2.1)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$28,147,049	\$30,410,048	\$30,484,214	\$74,166	0.2%
Services & Supplies	\$14,784,544	\$16,674,642	\$16,821,324	\$146,682	0.9%
Other Charges	\$11,110	\$25,000	\$25,000	\$0	0.0%
Equipment	\$60,709	\$152,200	\$152,200	\$0	0.0%
Intrafund Charges	\$11,488,806	\$12,855,356	\$12,711,936	\$(143,420)	(1.1)%
Gross Expenditures/Appropriations	\$54,492,218	\$60,117,246	\$60,194,674	\$77,428	0.1%
Other Intrafund Reimbursements	\$(14,597,741)	\$(16,212,465)	\$(15,018,073)	\$1,194,392	(7.4)%
Intrafund Reimbursements within Department	\$(1,623,408)	\$(1,973,602)	\$(2,078,614)	\$(105,012)	5.3%
Total Intrafund Reimbursements	\$(16,221,149)	\$(18,186,067)	\$(17,096,687)	\$1,089,380	(6.0)%
Total Expenditures/Appropriations	\$38,271,069	\$41,931,179	\$43,097,987	\$1,166,808	2.8%
Licenses, Permits & Franchises	\$3,412,677	\$3,699,376	\$3,697,813	\$(1,563)	(0.0)%
Fines, Forfeitures & Penalties	\$9,731,377	\$7,802,856	\$8,144,602	\$341,746	4.4%
Intergovernmental Revenues	\$483,015	\$521,248	\$539,190	\$17,942	3.4%
Charges for Services	\$20,568,232	\$25,201,330	\$25,897,573	\$696,243	2.8%
Miscellaneous Revenues	\$2,718,285	\$2,468,580	\$2,608,592	\$140,012	5.7%
Other Financing Sources	\$3,901	\$0	\$0	\$0	0.0%
Revenue	\$36,917,486	\$39,693,390	\$40,887,770	\$1,194,380	3.0%
Other Interfund Reimbursements	\$240	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$240	\$0	\$0	\$0	0.0%
Total Revenue	\$36,917,726	\$39,693,390	\$40,887,770	\$1,194,380	3.0%
Net Cost	\$1,353,343	\$2,237,789	\$2,210,217	\$(27,572)	(1.2)%
Positions	248.0	243.0	238.0	(5.0)	(2.1)%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have decreased by 5.0 FTE from the prior year Adopted Budget due to:

- 3.0 FTE recommended net Base decrease.
- 2.0 FTE decrease in recommended reduction scenarios – 2.0 vacant

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Auditor-Controller	(161,761)	0	(161,761)	0	(1.0)
Tax Collection & Business Licensing	(91,846)	0	(45,923)	(45,923)	(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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,127,946	\$2,348,118	\$2,430,504	\$82,386	3.5%
Services & Supplies	\$3,969,044	\$4,574,607	\$4,397,427	\$(177,180)	(3.9)%
Equipment	\$0	\$10,697	\$10,697	\$0	0.0%
Intrafund Charges	\$1,147,990	\$1,261,978	\$1,186,265	\$(75,713)	(6.0)%
Cost of Goods Sold	\$438,725	\$486,248	\$460,734	\$(25,514)	(5.2)%
Gross Expenditures/Appropriations	\$7,683,705	\$8,681,648	\$8,485,627	\$(196,021)	(2.3)%
Other Intrafund Reimbursements	\$(7,097,164)	\$(8,015,953)	\$(7,826,936)	\$189,017	(2.4)%
Intrafund Reimbursements within Department	\$(147,816)	\$(179,447)	\$(197,957)	\$(18,510)	10.3%
Total Intrafund Reimbursements	\$(7,244,980)	\$(8,195,400)	\$(8,024,893)	\$170,507	(2.1)%
Total Expenditures/Appropriations	\$438,725	\$486,248	\$460,734	\$(25,514)	(5.2)%
Intergovernmental Revenues	\$423,174	\$486,248	\$460,734	\$(25,514)	(5.2)%
Miscellaneous Revenues	\$7,747	\$0	\$0	\$0	0.0%
Revenue	\$430,921	\$486,248	\$460,734	\$(25,514)	(5.2)%
Total Revenue	\$430,921	\$486,248	\$460,734	\$(25,514)	(5.2)%
Net Cost	\$7,804	\$0	\$0	\$0	0.0%
Positions	14.0	14.0	13.0	(1.0)	(7.1)%

Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by the base reduction deleting 1.0 FTE Senior Office Assistant and 1.0 FTE Administrative Services Officer (ASO) II, and adding 1.0 FTE ASO III to increase Administration management support, improve employee retention and development pathways, and strengthen the quality of service provided to divisions.
- Decreases in allocated costs with the largest decrease from spreading Department of Technology (DTech) Wide Area Network (WAN) charges to all Department of Finance (DOF) programs instead of absorbing into the Administration program and Pension Obligation Bond (POB) debt service decreases, partially offset by increases in Liability Insurance cost.

- Decreases in intrafund charges from lower Auditor-Controller allocated costs and other General Fund allocated cost charges, partially offset by an increase in Personnel Services allocated cost.
- A decrease in intrafund reimbursement as a result of decreased expenditures and overhead allocation.

The change in total revenue is due to a base reduction in American Rescue Plan Act (ARPA) administration cost recovery that will end March 31, 2027.

Auditor-Controller

Program Overview

Auditor-Controller maintains the County's financial system and provides services including County and Special District Payroll and Payment Services, Internal Audits, General Accounting services, Tax Accounting, and Fiscal Services, to County departments and Special Districts.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$9,903,367	\$10,786,717	\$10,475,297	\$(311,420)	(2.9)%
Services & Supplies	\$1,043,249	\$1,198,023	\$1,265,316	\$67,293	5.6%
Equipment	\$32,674	\$54,303	\$54,303	\$0	0.0%
Intrafund Charges	\$2,985,154	\$3,064,622	\$2,946,542	\$(118,080)	(3.9)%
Cost of Goods Sold	\$(438,725)	\$(486,248)	\$(460,734)	\$25,514	(5.2)%
Gross Expenditures/Appropriations	\$13,525,719	\$14,617,417	\$14,280,724	\$(336,693)	(2.3)%
Other Intrafund Reimbursements	\$(4,904,246)	\$(5,311,644)	\$(4,894,029)	\$417,615	(7.9)%
Intrafund Reimbursements within Department	\$(571,894)	\$(817,955)	\$(857,357)	\$(39,402)	4.8%
Total Intrafund Reimbursements	\$(5,476,140)	\$(6,129,599)	\$(5,751,386)	\$378,213	(6.2)%
Total Expenditures/Appropriations	\$8,049,580	\$8,487,818	\$8,529,338	\$41,520	0.5%
Intergovernmental Revenues	\$59,840	\$35,000	\$24,000	\$(11,000)	(31.4)%
Charges for Services	\$6,351,511	\$6,396,496	\$6,395,506	\$(990)	(0.0)%
Miscellaneous Revenues	\$770,785	\$634,933	\$775,000	\$140,067	22.1%
Revenue	\$7,182,137	\$7,066,429	\$7,194,506	\$128,077	1.8%
Other Interfund Reimbursements	\$240	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$240	\$0	\$0	\$0	0.0%
Total Revenue	\$7,182,377	\$7,066,429	\$7,194,506	\$128,077	1.8%
Net Cost	\$867,203	\$1,421,389	\$1,334,832	\$(86,557)	(6.1)%
Positions	78.0	74.0	71.0	(3.0)	(4.1)%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs which is offset by the base reduction of 6.0 limited term (LT) FTE positions: 4.0 FTE dedicated to providing administrative and accounting support for ARPA, and 2.0 FTE designated to help achieve a successful implementation of the new tax system (TaxSys).

- Decreases in allocated costs with the largest decrease from lower POB debt service cost, offset by an increase in allocated WAN charges from DTech due to the reallocation of costs to individual DOF programs.
- Decreases in intrafund charges from lower Department overhead allocation.
- Decreases in Auditor-Controller ACP charges to other departments due to base cost reductions and E-payable revenue increase.
- Decreases in DOF labor charges to DTech's TaxSys project fund center related to the implementation of the system.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- An increase in revenue associated with the County's E-payable program through U.S. Bank for an enhanced virtual card platform, partially offset by a decrease in cost recovery revenue.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOF - Delete 1.0 FTE Accountant - Auditor - Controller (ACP)					
	(161,761)	0	(161,761)	0	(1.0)

Delete 1.0 FTE ACP funded filled Accountant position in the General Accounting unit of the Auditor Controller Division in the Department of Finance. This position is essential for providing countywide accounting support. Its removal would hinder the unit's effectiveness and diminish its capacity to deliver accurate, compliant, and timely financial reporting via the Schedule of Expenditures of Federal Awards (SEFA), Annual Comprehensive Financial Report (ACFR), Countywide Cost Allocation Plan (CCAP), and State Controller's Report; ultimately risking jeopardized compliance with Federal and State deadlines. The position is fully funded by ACP.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$4,067,688	\$4,482,765	\$4,523,627	\$40,862	0.9%
Services & Supplies	\$4,198,757	\$4,334,056	\$4,606,815	\$272,759	6.3%
Other Charges	\$11,110	\$25,000	\$25,000	\$0	0.0%
Intrafund Charges	\$2,001,729	\$2,199,601	\$2,235,365	\$35,764	1.6%
Gross Expenditures/Appropriations	\$10,279,284	\$11,041,422	\$11,390,807	\$349,385	3.2%
Other Intrafund Reimbursements	\$(909)	\$(8,100)	\$(12,502)	\$(4,402)	54.3%
Total Intrafund Reimbursements	\$(909)	\$(8,100)	\$(12,502)	\$(4,402)	54.3%
Total Expenditures/Appropriations	\$10,278,375	\$11,033,322	\$11,378,305	\$344,983	3.1%
Fines, Forfeitures & Penalties	\$9,731,377	\$7,802,856	\$8,144,602	\$341,746	4.4%
Charges for Services	\$344,466	\$3,190,466	\$3,113,703	\$(76,763)	(2.4)%
Miscellaneous Revenues	\$202,532	\$40,000	\$120,000	\$80,000	200.0%
Revenue	\$10,278,375	\$11,033,322	\$11,378,305	\$344,983	3.1%
Total Revenue	\$10,278,375	\$11,033,322	\$11,378,305	\$344,983	3.1%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	44.0	44.0	44.0	0.0	0.0%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs with the largest decrease from lower POB debt service cost, offset by an increase in allocated WAN charges from DTech due to the reallocation of costs to individual DOF programs.
- Increases in mail and postage charges from expected postage rate increase and Department of General Services burden rate increase.
- Increases in intrafund charges from Department overhead allocation.

The change in total revenue is due to:

- Increases in projected forfeitures and penalties from increasing volume of account delinquencies.
- Decreases in projected charges for services due to a true-up of required labor distribution as a result of additional revenue from other funding sources.

Revenue Recovery

Program Overview

Revenue Recovery provides professional billing and collection services of court ordered fines, fees, victim restitution, aid overpayments, and other debts owed to the County in accordance with legal requirements.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$4,743,754	\$4,826,124	\$4,860,234	\$34,110	0.7%
Services & Supplies	\$3,224,589	\$3,665,867	\$3,909,483	\$243,616	6.6%
Equipment	\$0	\$87,200	\$87,200	\$0	0.0%
Intrafund Charges	\$1,404,488	\$1,603,684	\$1,559,854	\$(43,830)	(2.7)%
Gross Expenditures/Appropriations	\$9,372,831	\$10,182,875	\$10,416,771	\$233,896	2.3%
Other Intrafund Reimbursements	\$(1,947,643)	\$(2,165,250)	\$(1,818,888)	\$346,362	(16.0)%
Total Intrafund Reimbursements	\$(1,947,643)	\$(2,165,250)	\$(1,818,888)	\$346,362	(16.0)%
Total Expenditures/Appropriations	\$7,425,188	\$8,017,625	\$8,597,883	\$580,258	7.2%
Charges for Services	\$6,777,578	\$7,384,703	\$7,897,733	\$513,030	6.9%
Miscellaneous Revenues	\$13,623	\$0	\$0	\$0	0.0%
Other Financing Sources	\$3,901	\$0	\$0	\$0	0.0%
Revenue	\$6,795,102	\$7,384,703	\$7,897,733	\$513,030	6.9%
Total Revenue	\$6,795,102	\$7,384,703	\$7,897,733	\$513,030	6.9%
Net Cost	\$630,086	\$632,922	\$700,150	\$67,228	10.6%
Positions	45.0	44.0	44.0	0.0	0.0%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- An increase in assessment collection service fee as the Franchise Tax Board Court-Ordered Debt (FTB-COD) program increased its service fee from 15% to 20% of collection effective December 1, 2026.
- Decreases in allocated costs with the largest decrease from POB debt service cost, offset by an increase in allocated WAN charges from DTech due to the reallocation of costs to individual DOF programs.
- A decrease in department overhead charges.
- Decreases in collections cost recovery from General Fund departments.

The change in total revenue is due to:

- Increases in collections cost recovery as a result of collections for non-General Fund departments and agencies.

Tax Collection & Business Licensing

Program Overview

Tax Collection and Business Licensing program collects property taxes, utility user, and transient occupancy taxes and issues business licenses in the unincorporated areas of Sacramento County.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$3,855,390	\$4,107,496	\$4,162,400	\$54,904	1.3%
Services & Supplies	\$1,728,476	\$2,077,137	\$1,731,281	\$(345,856)	(16.7)%
Intrafund Charges	\$2,762,563	\$3,290,168	\$3,301,832	\$11,664	0.4%
Gross Expenditures/Appropriations	\$8,346,429	\$9,474,801	\$9,195,513	\$(279,288)	(2.9)%
Other Intrafund Reimbursements	\$(453,998)	\$(525,518)	\$(375,518)	\$150,000	(28.5)%
Total Intrafund Reimbursements	\$(453,998)	\$(525,518)	\$(375,518)	\$150,000	(28.5)%
Total Expenditures/Appropriations	\$7,892,431	\$8,949,283	\$8,819,995	\$(129,288)	(1.4)%
Licenses, Permits & Franchises	\$3,412,677	\$3,699,376	\$3,697,813	\$(1,563)	(0.0)%
Intergovernmental Revenues	\$0	\$0	\$54,456	\$54,456	100.0%
Charges for Services	\$2,869,817	\$3,272,782	\$3,178,899	\$(93,883)	(2.9)%
Miscellaneous Revenues	\$1,723,463	\$1,793,647	\$1,713,592	\$(80,055)	(4.5)%
Revenue	\$8,005,957	\$8,765,805	\$8,644,760	\$(121,045)	(1.4)%
Total Revenue	\$8,005,957	\$8,765,805	\$8,644,760	\$(121,045)	(1.4)%
Net Cost	\$(113,526)	\$183,478	\$175,235	\$(8,243)	(4.5)%
Positions	38.0	37.0	36.0	(1.0)	(2.7)%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs and overtime funded by the California Department of Justice Tobacco Grant to assist with identifying violations involving the sale of flavored tobacco products.
- Decreases in allocated costs with the largest decrease from POB debt service cost, offset by an increase in allocated WAN charges from DTech due to the reallocation of costs to individual DOF programs.
- A decrease in DTech labor caused by the full implementation of the new tax system, TaxSys. The new system requires less ongoing module support from DTech.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Decreases in tax administration cost recovery as a result of the full implementation of TaxSys and lower ongoing budgeted costs.
- An increase in revenue from the California Department of Justice Tobacco Grant to assist with identifying violations involving the sale of flavored tobacco products.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOF - Delete 1.0 FTE Office Specialist II - Tax Collection					
	(91,846)	0	(45,923)	(45,923)	(1.0)

Delete 1.0 FTE Office Specialist II (vacant) position. The department is requesting that this position be restored due to the significant impact it has on its two-person team. Strict deadlines for state-mandated publications, required notifications to interested parties, and information provided to the Board of Supervisors require the team to consistently operate at full capacity. With limited staffing, the Assistant Tax Collector is frequently required to assist with these functions, diverting attention from their primary responsibilities.

Finance will need to reassign staff from customer service-facing units to maintain the critical operations of the division, which will result in a decline in customer service levels. This reassignment would be necessary because if the critical work is not completed in accordance with mandated timelines, the Tax Collection unit will be unable to conduct its Defaulted Land Auction, leading to a substantial loss of revenue.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$3,448,904	\$3,858,828	\$4,032,152	\$173,324	4.5%
Services & Supplies	\$620,428	\$824,952	\$911,002	\$86,050	10.4%
Equipment	\$28,035	\$0	\$0	\$0	0.0%
Intrafund Charges	\$1,186,882	\$1,435,303	\$1,482,078	\$46,775	3.3%
Gross Expenditures/Appropriations	\$5,284,249	\$6,119,083	\$6,425,232	\$306,149	5.0%
Other Intrafund Reimbursements	\$(193,782)	\$(186,000)	\$(90,200)	\$95,800	(51.5)%
Intrafund Reimbursements within Department	\$(903,698)	\$(976,200)	\$(1,023,300)	\$(47,100)	4.8%
Total Intrafund Reimbursements	\$(1,097,479)	\$(1,162,200)	\$(1,113,500)	\$48,700	(4.2)%
Total Expenditures/Appropriations	\$4,186,770	\$4,956,883	\$5,311,732	\$354,849	7.2%
Charges for Services	\$4,224,859	\$4,956,883	\$5,311,732	\$354,849	7.2%
Miscellaneous Revenues	\$134	\$0	\$0	\$0	0.0%
Revenue	\$4,224,993	\$4,956,883	\$5,311,732	\$354,849	7.2%
Total Revenue	\$4,224,993	\$4,956,883	\$5,311,732	\$354,849	7.2%
Net Cost	\$(38,223)	\$0	\$0	\$0	0.0%
Positions	29.0	30.0	30.0	0.0	0.0%

Summary of Changes

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

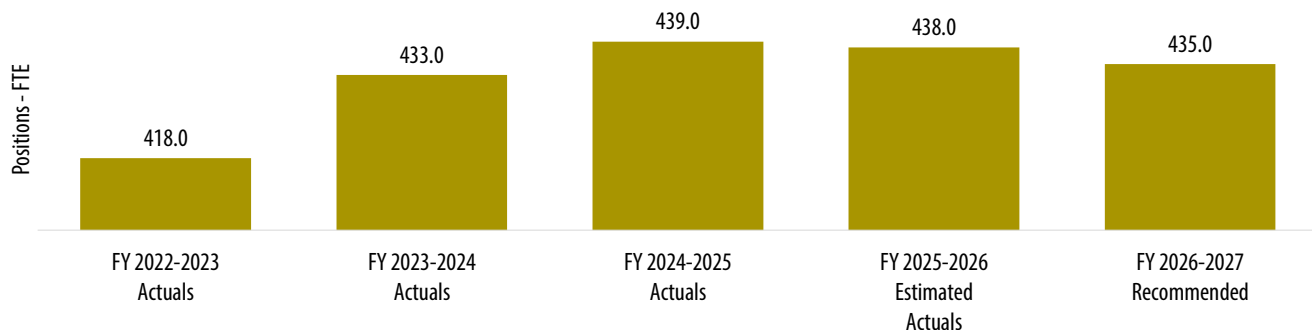
- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs with the largest decrease from lower POB debt service cost, offset by an increase in allocated WAN charges from DTech due to the reallocation of costs to individual DOF programs.
- An increase in Armored Courier Service costs, resulting from a true-up of actual charges.
- Increases in the department overhead allocation resulting from a higher proportional spread of overhead.

The change in total revenue is due to increases in fees related to Treasury and Investment Services.

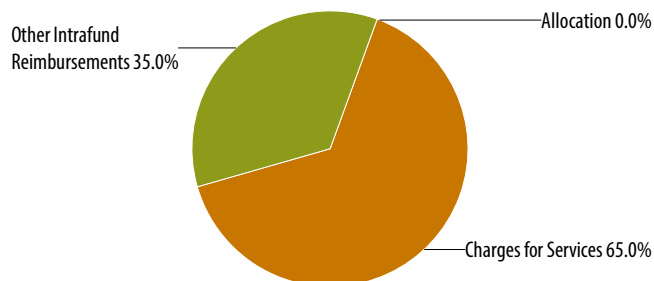
Department of Technology
Department Structure
Rami Zakaria, Chief Information Officer



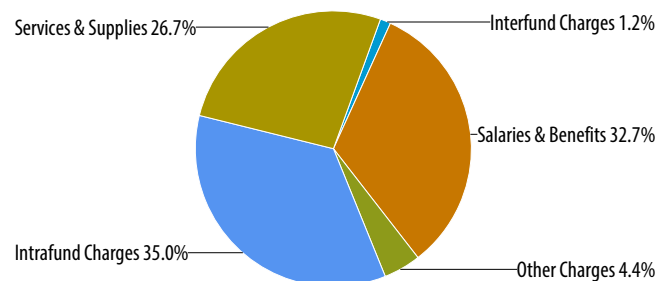
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Department of Technology** (DTech) is a central information technology and telecommunications provider for Sacramento County. DTech delivers a broad range of shared countywide information technology services to employees, departments and regional partners, and also develops customized solutions for specific departmental business applications.

Goals

- Implement Artificial Intelligence (AI) solutions across the County in the form of Chatbot, and multi-channel capabilities.
- Gather requirements for a new Countywide Enterprise Resource Planning (ERP) through a Request for Proposal (RFP).
- Complete departmental internet and intranet websites redesign, including adoption of new Web Accessibility Standards.

Accomplishments

- Successfully implemented the new County Property Tax System.
- Implemented next-generation Firewalls to enhance Information Security posture.
- Redesigned the County Internet Portal and Departmental websites.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Countywide IT Services	\$97,388,070	\$110,443,334	\$105,684,046	\$(4,759,288)	(4.3)%
Department Application and Equipment Support	\$116,237,466	\$127,094,966	\$127,176,502	\$81,536	0.1%
Gross Expenditures/Appropriations	\$213,625,536	\$237,538,300	\$232,860,548	\$(4,677,752)	(2.0)%
Total Intrafund Reimbursements	\$(83,565,143)	\$(85,674,292)	\$(81,515,133)	\$4,159,159	(4.9)%
Total Expenditures/Appropriations	\$130,060,393	\$151,864,008	\$151,345,415	\$(518,593)	(0.3)%
Revenue	\$133,943,164	\$149,106,996	\$151,344,929	\$2,237,933	1.5%
Total Revenue	\$133,943,164	\$149,106,996	\$151,344,929	\$2,237,933	1.5%
Net Cost	\$(3,882,771)	\$2,757,012	\$486	\$(2,756,526)	(100.0)%
Positions	439.0	438.0	435.0	(3.0)	(0.7)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$67,484,293	\$77,997,272	\$76,133,580	\$(1,863,692)	(2.4)%
Services & Supplies	\$48,845,181	\$58,942,988	\$62,156,533	\$3,213,545	5.5%
Other Charges	\$10,935,775	\$12,127,577	\$10,154,090	\$(1,973,487)	(16.3)%
Interfund Charges	\$2,795,144	\$2,796,171	\$2,901,212	\$105,041	3.8%
Intrafund Charges	\$83,565,143	\$85,674,292	\$81,515,133	\$(4,159,159)	(4.9)%
Gross Expenditures/Appropriations	\$213,625,536	\$237,538,300	\$232,860,548	\$(4,677,752)	(2.0)%
Other Intrafund Reimbursements	\$(83,565,143)	\$(85,674,292)	\$(81,515,133)	\$4,159,159	(4.9)%
Total Intrafund Reimbursements	\$(83,565,143)	\$(85,674,292)	\$(81,515,133)	\$4,159,159	(4.9)%
Total Expenditures/Appropriations	\$130,060,393	\$151,864,008	\$151,345,415	\$(518,593)	(0.3)%
Charges for Services	\$133,939,814	\$149,106,996	\$151,344,929	\$2,237,933	1.5%
Other Financing Sources	\$3,350	\$0	\$0	\$0	0.0%
Revenue	\$133,943,164	\$149,106,996	\$151,344,929	\$2,237,933	1.5%
Total Revenue	\$133,943,164	\$149,106,996	\$151,344,929	\$2,237,933	1.5%
Net Cost	\$(3,882,771)	\$2,757,012	\$486	\$(2,756,526)	(100.0)%
Positions	439.0	438.0	435.0	(3.0)	(0.7)%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have decreased by 3.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE net mid-year decrease.
- 4.0 FTE decrease in recommended reduction scenarios – 4.0 FTE vacant.
- 2.0 FTE increase in recommended growth request.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Countywide IT Services	53,754	(62,755)	0	(9,001)	0.0
Department Application and Equipment Support	1,766,996	0	1,757,995	9,001	2.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Countywide IT Services	(505,218)	221,460	(305,906)	22,148	(1.0)
Department Application and Equipment Support	(690,370)	0	(668,708)	(21,662)	(3.0)

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 countywide communications center, the county's data center, the office of the Chief Information Officer (CIO) and the countywide service desk.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$25,438,005	\$28,272,896	\$25,712,519	\$(2,560,377)	(9.1)%
Services & Supplies	\$24,823,400	\$32,120,802	\$33,973,778	\$1,852,976	5.8%
Other Charges	\$9,954,794	\$10,978,617	\$9,178,682	\$(1,799,935)	(16.4)%
Interfund Charges	\$2,795,144	\$2,796,171	\$2,901,212	\$105,041	3.8%
Intrafund Charges	\$34,348,168	\$36,274,848	\$33,917,855	\$(2,356,993)	(6.5)%
Cost of Goods Sold	\$28,560	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$97,388,070	\$110,443,334	\$105,684,046	\$(4,759,288)	(4.3)%
Other Intrafund Reimbursements	\$(44,670,144)	\$(47,017,359)	\$(43,103,770)	\$3,913,589	(8.3)%
Total Intrafund Reimbursements	\$(44,670,144)	\$(47,017,359)	\$(43,103,770)	\$3,913,589	(8.3)%
Total Expenditures/Appropriations	\$52,717,927	\$63,425,975	\$62,580,276	\$(845,699)	(1.3)%
Charges for Services	\$56,806,462	\$61,315,535	\$63,379,334	\$2,063,799	3.4%
Other Financing Sources	\$3,350	\$0	\$0	\$0	0.0%
Revenue	\$56,809,812	\$61,315,535	\$63,379,334	\$2,063,799	3.4%
Total Revenue	\$56,809,812	\$61,315,535	\$63,379,334	\$2,063,799	3.4%
Net Cost	\$(4,091,885)	\$2,110,440	\$(799,058)	\$(2,909,498)	(137.9)%
Positions	138.0	137.0	142.0	5.0	3.6%

Summary of Changes

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

- An overall decrease in salaries and benefits costs due to an increase in negotiated salaries and benefits, offset by a reduction in Pension Obligation Bonds (POB) debt service and an increase in budgeted salary savings.
- Increases in hardware and software expenditures.
- A decrease in depreciation expense related to the first Cisco network refresh purchase, which has now been fully depreciated.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Increases in charges for hardware and software expenditures.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

Net Cost reflects an increase in retained earnings.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DTECH - Add 1.0 FTE ITIA3 - Airports					
	26,639	(31,140)	0	(4,501)	0.0

Add 1.0 FTE Information Technology Infrastructure Analyst III within the Airport Information Technology (IT) section of the Department of Technology to support the Department of Airports to serve as the designated Cybersecurity Coordinator for the Department of Airports. This position will lead and provide technical expertise in cybersecurity governance, incident response, and compliance with federal mandates, while overseeing security controls for critical airport systems. Funding will be provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of Airports (BU 3400000).

DTECH - Add 1.0 FTE SITA - Airports					
	27,115	(31,615)	0	(4,500)	0.0

Add 1.0 FTE Supervising Information Technology Analyst within the Airport Information Technology (IT) section of the Department of Technology to support the Department of Airports. This position will plan, organize, and supervise professional IT staff responsible for business application support and enterprise reporting, ensuring continuity for mission-critical systems. The role will establish documentation standards, oversee reporting development, manage application workflows, and provide technical and functional leadership for projects. Funding will be provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of Airports (BU 3400000).

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DTECH - Approved Reduction of Budget for 311 Extra Help (ACP)					
	(240,929)	93,659	(147,270)	0	0.0

Eliminate half of Extra Help budget used to augment regular staffing. Reduced funding for the use of intermittent staff will necessitate a change in the Comm Center/311 working times and reduce the scope of services outside of normal business hours due to limits in staffing. The ability to take after-hours department calls (Coroner dispatch, Magistrate calls for warrants, Waste Management, Animal Control, etc.) would be diminished. Customer experience would be negatively impacted.

DTECH - Delete 3.0 Vacant FTE ITAA 2 - DHA					
	(71,079)	92,741	0	21,662	0.0

Removal of 3.0 vacant FTE Info Tech Applications Analyst Lv 2 Department of Human Assistance (DHA) embedded positions that currently provide direct technical support to DHA. Due to significant federal funding reductions under House of Representatives Bill 1 (H.R. 1) and the resulting increase in administrative workload for Medi-Cal, CalFresh, and other safety-net programs, DHA can no longer afford this level of dedicated Department of Technology (DTech) support. Eliminating these positions reduces Dtech's capacity to maintain system stability, provide application development, and deliver initiatives such as mobile workforce efforts, reporting enhancements, and systems related work. This is a linked reduction with the Department of Human Assistance (BU 8100000).

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DTECH - Reduce 82 VOIP EOC Telephones - OES					
	(20,000)	0	(20,000)	0	0.0
The Emergency Operations Center (EOC) currently maintains 96 telephones. This reduction removes 82 phones and their service lines, saving approximately \$20,000 annually. Fourteen phones will remain for essential positions. This reduction introduces operational challenges such as increased reliance on remaining lines, county-issued or personal cell phones, and Microsoft 365 calling, which does not currently support external phone calls. Departments may incur untracked costs for staff using personal or department phones. 12 hotline phones used for public inquiries will be eliminated, making the County increasingly dependent on the 2-1-1 partnership. By eliminating lines, activating an EOC-based hotline could be delayed, impacting resident communication. Limited continuity of phone numbers may hinder routing critical calls and requires protocols to prevent off-shift staff disruptions. This is a linked reduction with the Department of Emergency Services' (BU 7090000).					
DTECH – Reduce 1.0 FTE IT Systems Support Specialist from Service Desk (ACP)					
	(157,927)	35,060	(123,353)	486	(1.0)
Reduces the support for the Service Desk by deleting 1.0 vacant IT Systems Support Specialist position. During critical times the response time will be slower and during slow times we will not be able to cross train with the field services team or maintain our documentation as quickly as needed.					
DTECH – Reductions to Business Travel & Training (ACP)					
	(15,283)	0	(15,283)	0	0.0
Reduce travel, training, and conference expenses including cuts to funding for California County Information Services Directors Association (CCISDA) conferences, which are vital for collaboration among County Employees on state-wide issues and career growth. This could hinder the adoption of successful ideas and departmental efficiency, especially in Americans with Disabilities Act program implementation. Additionally, funding for premier conferences like VS Live! and M365 Ignite, which are crucial for learning about feature roadmaps and best practices in Microsoft Development products, will be reduced. Missing these conferences could lead to knowledge gaps and missed opportunities to utilize new features. The budget for training, essential for Analysts to guide departments through modernization and automation, will also be reduced, potentially leading to uninformed decisions and unnecessary product purchases. These reductions could impede staff development, efficiency, and the adoption of new ideas and technologies, ultimately affecting the overall performance and capabilities of the County Departments. Staff may propose projects using outdated or less efficient technology due to a lack of awareness of new features and implementing new technologies or correcting issues with existing systems may require extra labor, increasing labor costs for customers. However, there is no noticeable impact on customers in some cases.					

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, payroll, Compass Enterprise Resource Planning (ERP) system, field services and embedded departmental staff.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$42,046,288	\$49,724,376	\$50,421,061	\$696,685	1.4%
Services & Supplies	\$24,021,781	\$26,822,186	\$28,182,755	\$1,360,569	5.1%
Other Charges	\$980,981	\$1,148,960	\$975,408	\$(173,552)	(15.1)%
Intrafund Charges	\$49,216,975	\$49,399,444	\$47,597,278	\$(1,802,166)	(3.6)%
Cost of Goods Sold	\$(28,560)	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$116,237,466	\$127,094,966	\$127,176,502	\$81,536	0.1%
Other Intrafund Reimbursements	\$(38,894,999)	\$(38,656,933)	\$(38,411,363)	\$245,570	(0.6)%
Total Intrafund Reimbursements	\$(38,894,999)	\$(38,656,933)	\$(38,411,363)	\$245,570	(0.6)%
Total Expenditures/Appropriations	\$77,342,467	\$88,438,033	\$88,765,139	\$327,106	0.4%
Charges for Services	\$77,133,352	\$87,791,461	\$87,965,595	\$174,134	0.2%
Revenue	\$77,133,352	\$87,791,461	\$87,965,595	\$174,134	0.2%
Total Revenue	\$77,133,352	\$87,791,461	\$87,965,595	\$174,134	0.2%
Net Cost	\$209,115	\$646,572	\$799,544	\$152,972	23.7%
Positions	301.0	301.0	293.0	(8.0)	(2.7)%

Summary of Changes

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

- An increase in negotiated salaries and benefits cost.
- A decrease in intrafund charges due to lower Pension Obligation Bonds.
- A decrease in depreciation of equipment.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- A reduction in labor charges resulting from the implementation of the new tax system.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

Net Cost reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DTECH - Add 1.0 FTE ITIA3 - Airports					
	193,245	0	188,744	4,501	1.0
Add 1.0 FTE Information Technology Infrastructure Analyst III within the Airport Information Technology (IT) section of the Department of Technology to support the Department of Airports to serve as the designated Cybersecurity Coordinator for the Department of Airports. This position will lead and provide technical expertise in cybersecurity governance, incident response, and compliance with federal mandates, while overseeing security controls for critical airport systems. Funding will be provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of Airports (BU 3400000).					
DTECH - Add 1.0 FTE SITA - Airports					
	223,751	0	219,251	4,500	1.0
Add 1.0 FTE Supervising Information Technology Analyst within the Airport Information Technology (IT) section of the Department of Technology to support the Department of Airports. This position will plan, organize, and supervise professional IT staff responsible for business application support and enterprise reporting, ensuring continuity for mission-critical systems. The role will establish documentation standards, oversee reporting development, manage application workflows, and provide technical and functional leadership for projects. Funding will be provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of Airports (BU 3400000).					
DTECH - DHA Contractors					
	150,000	0	150,000	0	0.0
Department of Technology (DTech) has accumulated savings from prior year(s) charges to Department Human Assistance (DHA) for embedded staffing. Requesting to use \$150,000 of the funding for contractors on behalf of DHA to offset the three positions deleted in DHA reduction. There is no net County cost for these purchases.					
DTECH - One-Time DHA purchase using accumulated savings					
	1,200,000	0	1,200,000	0	0.0
Department of Technology (DTech) has accumulated savings from prior year(s) charges to Department of Human Assistance (DHA) for embedded staffing. Requesting to use \$1.2M of the funding for maintenance & operations (M&O) equipment on behalf of DHA. There is no net County cost for these purchases. Contingent upon a linked reduction request in DHA (BU 8100000).					

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DTECH - Delete 3.0 Vacant FTE ITAA 2 - DHA					
	(644,421)	0	(622,759)	(21,662)	(3.0)
Removal of 3.0 vacant FTE Info Tech Applications Analyst Lv 2 Department of Human Assistance (DHA) embedded positions that currently provide direct technical support to DHA. Due to significant federal funding reductions under House of Representatives Bill 1 (H.R. 1) and the resulting increase in administrative workload for Medi-Cal, CalFresh, and other safety-net programs, DHA can no longer afford this level of dedicated Department of Technology (DTech) support. Eliminating these positions reduces Dtech's capacity to maintain system stability, provide application development, and deliver initiatives such as mobile workforce efforts, reporting enhancements, and systems related work. This is a linked reduction with the Department of Human Assistance (BU 8100000).					
DTECH – Reductions to Business Travel & Training (ACP)					
	(45,949)	0	(45,949)	0	0.0
Reduce travel, training, and conference expenses including cuts to funding for California County Information Services Directors Association (CCISDA) conferences, which are vital for collaboration among County Employees on state-wide issues and career growth. This could hinder the adoption of successful ideas and departmental efficiency, especially in Americans with Disabilities Act program implementation. Additionally, funding for premier conferences like VS Live! and M365 Ignite, which are crucial for learning about feature roadmaps and best practices in Microsoft Development products, will be reduced. Missing these conferences could lead to knowledge gaps and missed opportunities to utilize new features. The budget for training, essential for Analysts to guide departments through modernization and automation, will also be reduced, potentially leading to uninformed decisions and unnecessary product purchases. These reductions could impede staff development, efficiency, and the adoption of new ideas and technologies, ultimately affecting the overall performance and capabilities of the County Departments. Staff may propose projects using outdated or less efficient technology due to a lack of awareness of new features and implementing new technologies or correcting issues with existing systems may require extra labor, increasing labor costs for customers. However, there is no noticeable impact on customers in some cases.					

Data Processing-Shared Systems

Budget Unit Functions & Responsibilities

Data Processing-Shared Systems accounts for the cost of services provided by the Department of Technology (DTech) and the Department of Finance to support countywide shared computer systems and applications.

Goals

- Hardware replacement project for both the COMPASS and Focus SAP systems. This will include the re-creation of 40 clients to support the two SAP implementations.
- Complete comprehensive requirements documentation for a Request for Proposal (RFP) for a new Enterprise Resource Planning (ERP) solution.
- Support for the criminal justice partners during the Courts eCourt migration and Criminal Justice Services (CJIS) decommission. Develop new applications to support partners that do not have access to alternative applications for XREF creation and security remarks.

Accomplishments

- Replaced our existing Property Tax System with TaxSys, went live in September 2025. Advancing the efficiency and management of \$3 Billion in annual tax revenue for the County, cities, school districts and special districts.
- Application of Annual SAP Updates for COMPASS, including all the latest security updates.
- Released a Request for Information (RFI) to evaluate Enterprise Resource Planning (ERP) systems in the market.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Shared Systems	\$26,713,214	\$26,372,168	\$16,901,811	\$(9,470,357)	(35.9)%
Gross Expenditures/Appropriations	\$26,713,214	\$26,372,168	\$16,901,811	\$(9,470,357)	(35.9)%
Total Intrafund Reimbursements	\$(0)	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$26,713,214	\$26,372,168	\$16,901,811	\$(9,470,357)	(35.9)%
Revenue	\$3,832,496	\$4,399,727	\$3,571,370	\$(828,357)	(18.8)%
Total Revenue	\$3,832,496	\$4,399,727	\$3,571,370	\$(828,357)	(18.8)%
Net Cost	\$22,880,718	\$21,972,441	\$13,330,441	\$(8,642,000)	(39.3)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$25,896,474	\$25,617,656	\$16,674,011	\$(8,943,645)	(34.9)%
Intrafund Charges	\$816,740	\$754,512	\$227,800	\$(526,712)	(69.8)%
Gross Expenditures/Appropriations	\$26,713,214	\$26,372,168	\$16,901,811	\$(9,470,357)	(35.9)%
Other Intrafund Reimbursements	\$(0)	\$0	\$0	\$0	0.0%
Total Intrafund Reimbursements	\$(0)	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$26,713,214	\$26,372,168	\$16,901,811	\$(9,470,357)	(35.9)%
Charges for Services	\$3,832,496	\$4,399,727	\$3,571,370	\$(828,357)	(18.8)%
Revenue	\$3,832,496	\$4,399,727	\$3,571,370	\$(828,357)	(18.8)%
Total Revenue	\$3,832,496	\$4,399,727	\$3,571,370	\$(828,357)	(18.8)%
Net Cost	\$22,880,718	\$21,972,441	\$13,330,441	\$(8,642,000)	(39.3)%

Summary of Changes

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

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

- Completion of the Property Tax System Replacement Project.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in contributions from outside agencies following the completion of the Property Tax System Replacement Project.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Shared Systems	600,000	0	0	600,000	0.0

Recommended Growth Detail for the Program

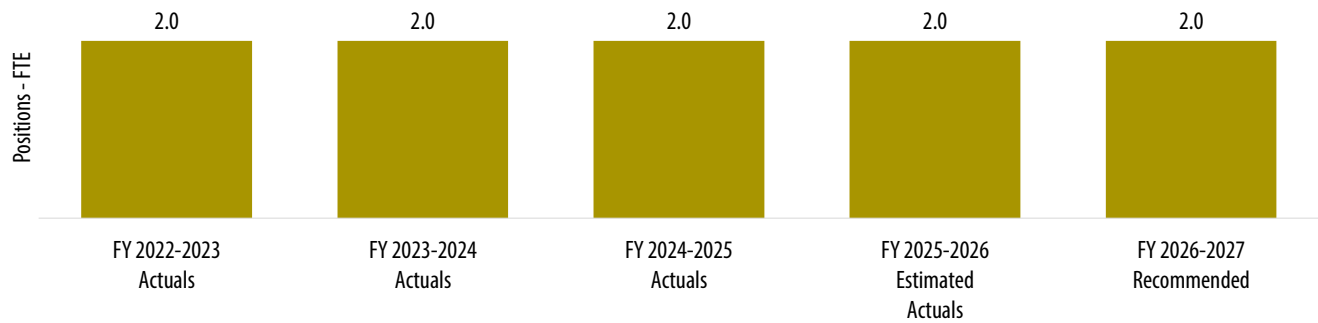
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Shared System - Requirements for an ERP Replacement					
	600,000	0	0	600,000	0.0

The County needs to develop a Request For Proposals (RFP) to replace the outdated SAP ERP. The first step of the process is to gather the County business requirements for Human Resources, Finance, Procurement, Asset Management, and Logistics. This request is for \$450,000 requirements gathering consultant and \$150,000 for a County Project Manager.

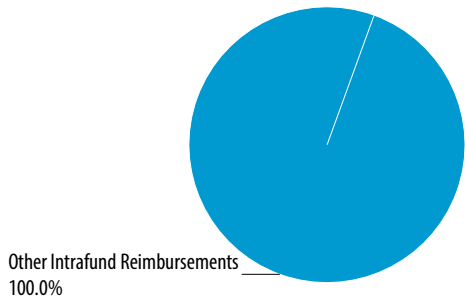
Office of Compliance
Department Structure
Rami Zakaria, Chief Information Officer



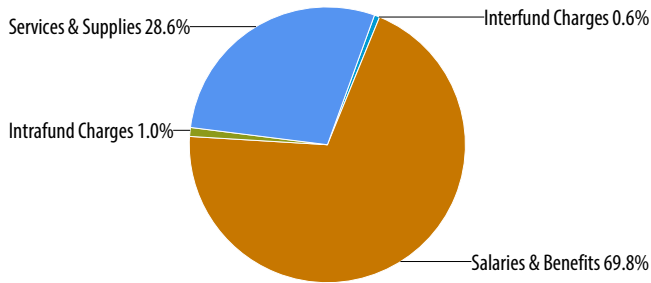
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Office of Compliance** performs core activities related to the Federal mandates of the Health Insurance Portability and Accountability Act (HIPAA) found in Code of Federal Regulations (CFR) 45 and requirements for the County's covered components as defined under the Act. The Chief Information Officer (Director) fulfills the role of the County's mandated HIPAA Compliance Officer. HIPAA provisions include administrative, physical, and technical safeguards to prevent unauthorized use and disclosure of protected health information (PHI) in all formats (written, verbal, and electronic). The Office both fulfills and monitors specific requirements under the key provisions. The core activities include:

- Maintaining and updating the mandated County HIPAA Policies and Procedures;
- Developing and delivering HIPAA Privacy and Security training required under Section 64.530 of the Act;
- Conducting risk assessments of HIPAA-covered worksites and software applications to document compliance with HIPAA regulations and address potential or actual risks to protected health information;
- Investigating incidents and complaints for alleged HIPAA violations under Section 164.508;
- Investigating incidents of Personal Identification violations;
- 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 provides guidance on compliance matters for all county programs.

Goals

- To protect county clients' personal and medical information through the oversight of County departments' and divisions' efforts to meet federally mandated HIPAA requirements.
- Establish a proactive approach to accountability by staying informed of industry trends and regulatory changes.
- Effectively manage response for reports of Protected Health Information (PHI), Personal Identifying Information (PII), Payment Card Information (PCI) and Criminal Justice Information Services (CJIS) incidents and breaches.

Accomplishments

- Onboarded Data Loss Prevention Team to validate compliance adherence.
- Implemented automatic encryption for emails sent externally containing confidential information; implemented auto labeling for PII data.
- Effectively managed and mitigated multiple data breaches.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Health Insurance Portability and Accountability Act	\$413,134	\$476,816	\$519,734	\$42,918	9.0%
Gross Expenditures/Appropriations	\$413,134	\$476,816	\$519,734	\$42,918	9.0%
Total Intrafund Reimbursements	\$(413,522)	\$(476,816)	\$(519,734)	\$(42,918)	9.0%
Total Expenditures/Appropriations	\$(388)	\$0	\$0	\$0	0.0%
Net Cost	\$(388)	\$0	\$0	\$0	0.0%
Positions	2.0	2.0	2.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$338,777	\$342,668	\$362,737	\$20,069	5.9%
Services & Supplies	\$66,402	\$125,545	\$148,473	\$22,928	18.3%
Interfund Charges	\$3,434	\$3,386	\$3,189	\$(197)	(5.8)%
Intrafund Charges	\$4,521	\$5,217	\$5,335	\$118	2.3%
Gross Expenditures/Appropriations	\$413,134	\$476,816	\$519,734	\$42,918	9.0%
Other Intrafund Reimbursements	\$(413,522)	\$(476,816)	\$(519,734)	\$(42,918)	9.0%
Total Intrafund Reimbursements	\$(413,522)	\$(476,816)	\$(519,734)	\$(42,918)	9.0%
Total Expenditures/Appropriations	\$(388)	\$0	\$0	\$0	0.0%
Net Cost	\$(388)	\$0	\$0	\$0	0.0%
Positions	2.0	2.0	2.0	0.0	0.0%

Summary of Changes

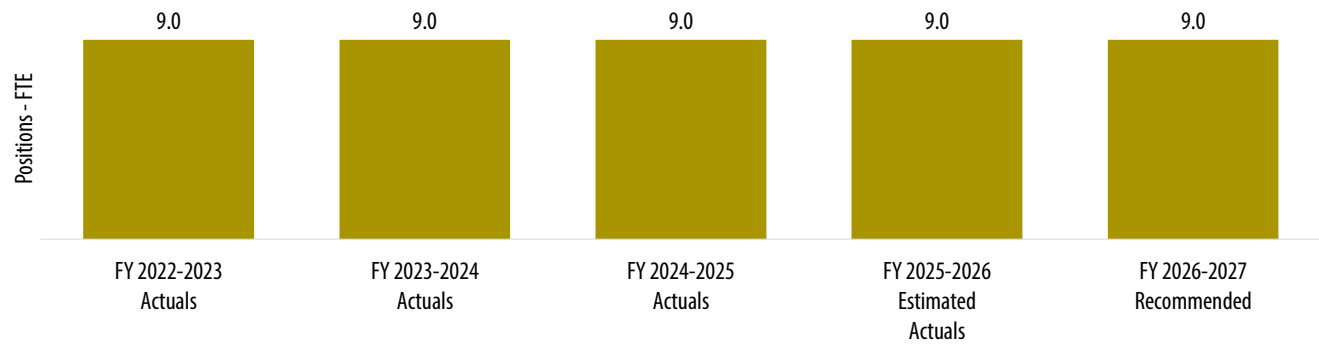
The change in total appropriations, including intrafund reimbursements, is due to:

- An increase in negotiated salary and benefit costs.
- Increases in allocated costs due to the implementation of a new Adobe web content platform for Web Content Management.
- An increase in legal services relating to Health Insurance Portability and Accountability Act (HIPAA) compliance.

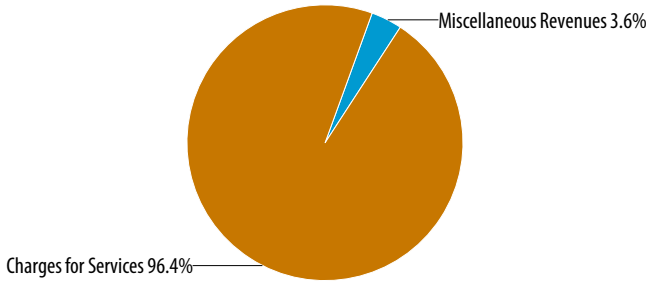
Regional Radio Communications System
Department Structure
Rami Zakaria, Chief Information Officer



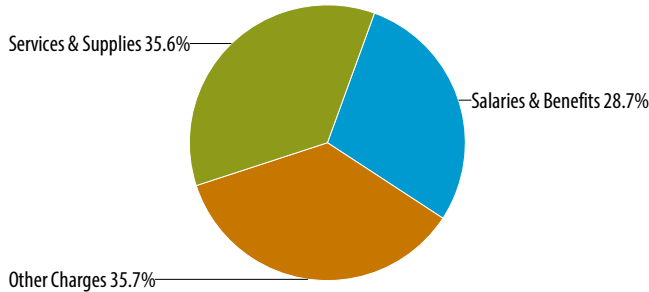
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Sacramento Regional Radio Communications System** (SRRCS) operates and maintains the Public Safety P25 digital two-way radio communications system in the entire County of Sacramento including a two site simulcast UC Davis system in Yolo County. The Public Safety radio system provides communications throughout the County and into adjoining counties. SRRCS currently has 35 primary system participants that operate approximately 16,451 (billable) radios.

The majority of the communication activities on SRRCS involves Public Safety First Responders from both the County of Sacramento and several other public safety agencies including but not limited to Federal, State, County public works and school agencies. These activities include regional law enforcement and fire suppression, emergency medical response, hazardous material responses, coordination of mutual aid, and interoperability among all participating agencies. Because Public Safety communications is critical to the mission of law enforcement and fire responders, SRRCS staff is available 24 hours a day, 7 days a week to respond to communication problems.

The Department of Technology (DTech) is the lead agency in the operations and maintenance of the radio system. DTech provides management and administrative oversight, technical support, and preventative and corrective maintenance of the radio system.

Goals

- Replace aging equipment on the radio system at selective public safety radio sites. This includes antennas, tower top amplifiers and multi-couplers to ensure reliable communications and functionality at our radio sites.
- Replace aging emergency backup battery banks at selective public safety radio sites based on age to ensure that there is reliable emergency power available in the event of a utility outage.
- Replace aging and obsolete emergency backup generators at selective public safety radio sites based on age and maintainability as recommended by our contracted service vendor.

Accomplishments

- Replaced the main RX antennas, tower top amplifiers, and receive multicouplers at the Galt, NACY, Rancho Murieta, Jail, and Brighton Heights locations.
- Reinforced and repaired the transmit antennas at both the Rancho Murieta and Carpenter Peak sites. This work was necessary due to significant damage caused by recent major storms with high winds.
- Secured a crucial support and maintenance contract with Nokia for our Public Safety radio system's Multi-protocol Label Switching (MPLS) backhaul.
- Expanded CCTV security system across sites in response to attempted break-ins at remote locations.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Regional Radio Communication System	\$5,563,519	\$6,110,838	\$6,169,238	\$58,400	1.0%
Gross Expenditures/Appropriations	\$5,563,519	\$6,110,838	\$6,169,238	\$58,400	1.0%
Total Expenditures/Appropriations	\$5,563,519	\$6,110,838	\$6,169,238	\$58,400	1.0%
Revenue	\$6,987,816	\$6,535,194	\$6,706,968	\$171,774	2.6%
Total Revenue	\$6,987,816	\$6,535,194	\$6,706,968	\$171,774	2.6%
Net Cost	\$(1,424,296)	\$(424,356)	\$(537,730)	\$(113,374)	26.7%
Positions	9.0	9.0	9.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,625,931	\$1,701,489	\$1,768,620	\$67,131	3.9%
Services & Supplies	\$1,817,424	\$2,121,615	\$2,196,726	\$75,111	3.5%
Other Charges	\$2,120,165	\$2,287,734	\$2,203,892	\$(83,842)	(3.7)%
Gross Expenditures/Appropriations	\$5,563,519	\$6,110,838	\$6,169,238	\$58,400	1.0%
Total Expenditures/Appropriations	\$5,563,519	\$6,110,838	\$6,169,238	\$58,400	1.0%
Revenue from Use Of Money & Property	\$506,779	\$0	\$0	\$0	0.0%
Charges for Services	\$6,219,182	\$6,292,480	\$6,464,254	\$171,774	2.7%
Miscellaneous Revenues	\$261,855	\$242,714	\$242,714	\$0	0.0%
Revenue	\$6,987,816	\$6,535,194	\$6,706,968	\$171,774	2.6%
Total Revenue	\$6,987,816	\$6,535,194	\$6,706,968	\$171,774	2.6%
Net Cost	\$(1,424,296)	\$(424,356)	\$(537,730)	\$(113,374)	26.7%
Positions	9.0	9.0	9.0	0.0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.
- An increase due to the integration and maintenance support required for upgrading the Multiprotocol Label Switching (MPLS) routers within the public safety radio system.
- A decrease in depreciation expense resulting from expensing radio licensing costs rather than amortizing them.

The change in total revenue is due to:

- An increase in charges due to addition of new radios to the radio system and upcoming radio system upgrade.

Net Cost reflects an increase in retained earnings.

Technology Cost Recovery Fee

Budget Unit Functions & Responsibilities

The **Technology Cost Recovery Fee** Fund was established by County Ordinance 16.140.030.

This special revenue fund provides financing to pay for the implementation and operation of the web-based Automation E-Government Permitting System, also known as Accela. Accela is a record tracking system used by numerous County departments, which offers a high degree of automation with interfaces for internal staff, field staff, and the general public. An Accela record may contain transaction history, fees, payments, documents, contacts, assignments, inspection results, and more.

Accela supports mobile field inspections and multiple API integrations, with capacity for future expansion.

Goals

- Complete business analysis on existing modules and redesign workflows for multiple departments to accommodate business goals.
- Develop new modules for departments seeking to leverage Accela.
- Maintain existing Accela modules and complete enhancements as requested by module owners.

Accomplishments

- Successfully migrated Accela to Cloud.
- Migrated document storage to Accela's SaaS solution (ADS).
- Progress in developing new and refreshed modules for departments including Building Permits & Inspection (BPI), Site Improvement & Permits Section (SIPS), Construction Management & Inspection Department (CMID), Planning & Environmental (PER), Survey and Finance.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Information Technology Recovery Fee	\$1,366,602	\$2,860,834	\$3,258,104	\$397,270	13.9%
Gross Expenditures/Appropriations	\$1,366,602	\$2,860,834	\$3,258,104	\$397,270	13.9%
Total Expenditures/Appropriations	\$1,366,602	\$2,860,834	\$3,258,104	\$397,270	13.9%
Provision for Reserves	\$724,536	\$0	\$0	\$0	0.0%
Total Financing Uses	\$2,091,138	\$2,860,834	\$3,258,104	\$397,270	13.9%
Revenue	\$2,065,977	\$2,053,000	\$2,558,500	\$505,500	24.6%
Total Revenue	\$2,065,977	\$2,053,000	\$2,558,500	\$505,500	24.6%
Total Use of Fund Balance	\$583,925	\$807,834	\$699,604	\$(108,230)	(13.4)%
Total Financing Sources	\$2,649,902	\$2,860,834	\$3,258,104	\$397,270	13.9%
Net Cost	\$(558,764)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$1,366,602	\$2,860,834	\$3,258,104	\$397,270	13.9%
Gross Expenditures/Appropriations	\$1,366,602	\$2,860,834	\$3,258,104	\$397,270	13.9%
Total Expenditures/Appropriations	\$1,366,602	\$2,860,834	\$3,258,104	\$397,270	13.9%
Provision for Reserves	\$724,536	\$0	\$0	\$0	0.0%
Total Financing Uses	\$2,091,138	\$2,860,834	\$3,258,104	\$397,270	13.9%
Licenses, Permits & Franchises	\$2,006,516	\$2,013,000	\$2,515,000	\$502,000	24.9%
Revenue from Use Of Money & Property	\$41,313	\$15,000	\$16,500	\$1,500	10.0%
Charges for Services	\$(29)	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$18,176	\$25,000	\$27,000	\$2,000	8.0%
Revenue	\$2,065,977	\$2,053,000	\$2,558,500	\$505,500	24.6%
Total Revenue	\$2,065,977	\$2,053,000	\$2,558,500	\$505,500	24.6%
Reserve Release	\$0	\$249,070	\$0	\$(249,070)	(100.0)%
Fund Balance	\$583,925	\$558,764	\$699,604	\$140,840	25.2%
Total Use of Fund Balance	\$583,925	\$807,834	\$699,604	\$(108,230)	(13.4)%
Total Financing Sources	\$2,649,902	\$2,860,834	\$3,258,104	\$397,270	13.9%
Net Cost	\$(558,764)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Increases in maintenance, implementation, and infrastructure costs related to Accela.

The change in total revenue is due to:

- Increases in permit rates and cap fees.

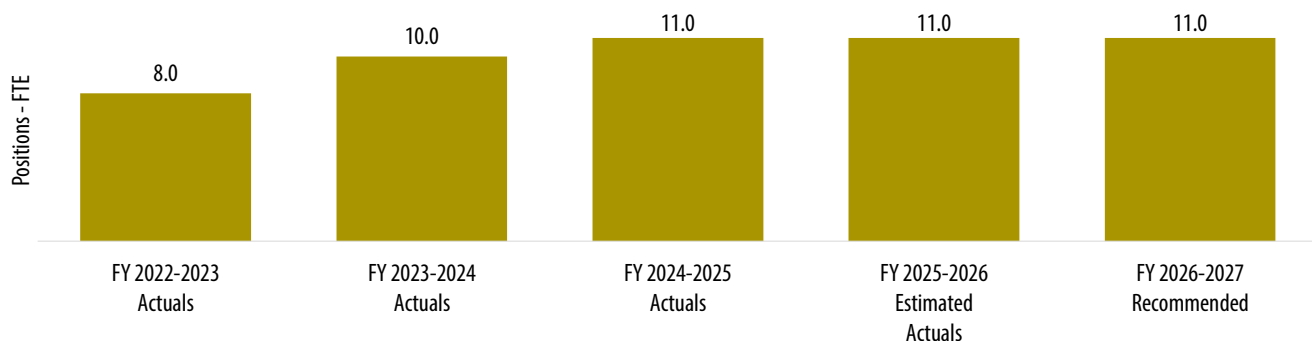
Reserve changes from the prior year Adopted Budget are detailed below:

- There are no changes to reserves.

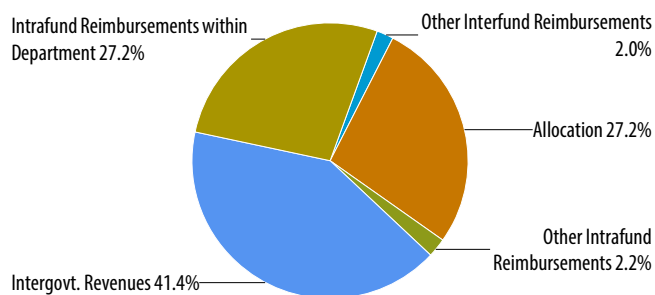
Emergency Services
Department Structure
Mary Jo Flynn, Chief



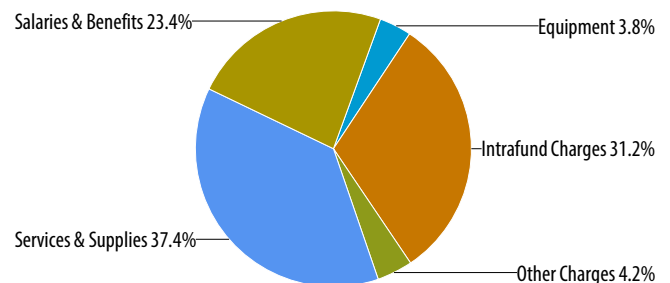
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Office of Emergency Services (OES) coordinates the countywide response to large scale incidents and disasters by supporting all county departments and subordinate jurisdictions, including cities and special districts, across every phase of emergency management. Under the direction of the Chief of Emergency Services, OES, implements and maintains emergency plans and procedures, manages the Emergency Operations Center with continuous 24/7 activation capability, and provides direct support to local first responders during critical incidents. OES oversees mitigation, preparedness, response, and recovery activities, administers federal Homeland Security and Emergency Management grants, delivers training and exercises for the County and the Operational Area, and serves as the alert and warning authority responsible for mass notifications. Together, these functions ensure legal compliance, operational continuity, and effective coordination of resources to safeguard lives, property, and critical infrastructure during emergencies.

Responsibilities include helping the community stay safe by planning for and responding to emergencies of all kinds, including natural, technological, and human caused disasters. OES creates and maintains the County's Emergency Operations Plan, works closely with local, state, and federal partners, and keeps the Emergency Operations Center ready to activate at any time. OES sends public alerts and warnings, supports first responders during major incidents, coordinates resources and information among local governments, manages federal Emergency Management and Homeland Security grants, and provides training to ensure everyone is prepared. Through this work, the office helps protect lives, property, and critical infrastructure during emergencies. Programs include:

- OES Administration
- Grant Projects

Goals

- Ensure readiness to respond. Provide emergency managers, county staff, and personnel from the Operational Area agencies, with comprehensive and relevant skill development through training and exercises in emergency management and capitalize on improvements from lessons learned during recent disasters impacting Sacramento County.
- Enhance local government capacity to respond to all types of disaster events by coordinating the acquisition, distribution and oversight of federal Homeland Security grants.
- Strengthen community engagement and outreach by working with communities to help them become more informed about local hazards and actions they can take to be prepared. Bolster partnerships with public, private, non-profit, and faith-based organizations and emphasize the shared responsibility and importance of working together to address the multitude of needs that are likely to arise during times of disaster.

Accomplishments

- Nearing completion of the development of five strategically located flood fight yards across the five counties comprising the Delta region, representing a \$10 million investment of California Department of Water Resources grant funding in regional resilience. Each site will maintain critical flood response materials and equipment enabling rapid protection of life, property, and infrastructure. This project represents a transformative enhancement to our flood preparedness capabilities and a durable safeguard against increasingly complex disaster risks.

- Cataloged and submitted public assistance projects for three open federal disasters: the COVID-19 federal disaster (DR-4482), 2022/2023 December/January Winter Storms (DR-4683), and 2023 March Storms (DR-4699). In calendar year 2025, we recovered over \$18 million in reimbursements on behalf of the county.
- Provided over 8,000 person hours of training to 200 Emergency Operations Center assigned personnel to improve capacity and readiness for disasters.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Grant Projects	\$4,408,911	\$9,919,856	\$5,426,765	\$(4,493,091)	(45.3)%
SacOES Admin	\$2,933,740	\$3,384,674	\$3,468,154	\$83,480	2.5%
Gross Expenditures/Appropriations	\$7,342,652	\$13,304,530	\$8,894,919	\$(4,409,611)	(33.1)%
Total Intrafund Reimbursements	\$(1,969,697)	\$(4,404,606)	\$(2,618,987)	\$1,785,619	(40.5)%
Total Expenditures/Appropriations	\$5,372,955	\$8,899,924	\$6,275,932	\$(2,623,992)	(29.5)%
Revenue	\$3,671,118	\$6,435,296	\$3,678,069	\$(2,757,227)	(42.8)%
Total Interfund Reimbursements	\$64,800	\$67,728	\$174,945	\$107,217	158.3%
Total Revenue	\$3,735,918	\$6,503,024	\$3,853,014	\$(2,650,010)	(40.8)%
Net Cost	\$1,637,037	\$2,396,900	\$2,422,918	\$26,018	1.1%
Positions	11.0	11.0	11.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,813,533	\$2,034,566	\$2,082,650	\$48,084	2.4%
Services & Supplies	\$2,109,490	\$5,128,695	\$3,326,649	\$(1,802,046)	(35.1)%
Other Charges	\$502,342	\$743,985	\$371,559	\$(372,426)	(50.1)%
Equipment	\$407,278	\$225,000	\$335,000	\$110,000	48.9%
Intrafund Charges	\$2,510,009	\$5,172,284	\$2,779,061	\$(2,393,223)	(46.3)%
Gross Expenditures/Appropriations	\$7,342,652	\$13,304,530	\$8,894,919	\$(4,409,611)	(33.1)%
Other Intrafund Reimbursements	\$(239,835)	\$(247,018)	\$(198,784)	\$48,234	(19.5)%
Intrafund Reimbursements within Department	\$(1,729,861)	\$(4,157,588)	\$(2,420,203)	\$1,737,385	(41.8)%
Total Intrafund Reimbursements	\$(1,969,697)	\$(4,404,606)	\$(2,618,987)	\$1,785,619	(40.5)%
Total Expenditures/Appropriations	\$5,372,955	\$8,899,924	\$6,275,932	\$(2,623,992)	(29.5)%
Intergovernmental Revenues	\$4,510,188	\$6,435,296	\$3,678,069	\$(2,757,227)	(42.8)%
Miscellaneous Revenues	\$(839,070)	\$0	\$0	\$0	0.0%
Revenue	\$3,671,118	\$6,435,296	\$3,678,069	\$(2,757,227)	(42.8)%
Other Interfund Reimbursements	\$64,800	\$67,728	\$174,945	\$107,217	158.3%
Total Interfund Reimbursements	\$64,800	\$67,728	\$174,945	\$107,217	158.3%
Total Revenue	\$3,735,918	\$6,503,024	\$3,853,014	\$(2,650,010)	(40.8)%
Net Cost	\$1,637,037	\$2,396,900	\$2,422,918	\$26,018	1.1%
Positions	11.0	11.0	11.0	0.0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SacOES Admin	28,780	0	15,000	13,780	0.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SacOES Admin	(51,500)	0	0	(51,500)	0.0

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$71,473	\$30,875	\$0	\$(30,875)	(100.0)%
Services & Supplies	\$954,923	\$3,811,713	\$2,000,003	\$(1,811,710)	(47.5)%
Other Charges	\$502,342	\$743,985	\$371,559	\$(372,426)	(50.1)%
Equipment	\$407,278	\$225,000	\$335,000	\$110,000	48.9%
Intrafund Charges	\$2,472,895	\$5,108,283	\$2,720,203	\$(2,388,080)	(46.7)%
Gross Expenditures/Appropriations	\$4,408,911	\$9,919,856	\$5,426,765	\$(4,493,091)	(45.3)%
Intrafund Reimbursements within Department	\$(1,729,861)	\$(4,112,588)	\$(2,375,203)	\$1,737,385	(42.2)%
Total Intrafund Reimbursements	\$(1,729,861)	\$(4,112,588)	\$(2,375,203)	\$1,737,385	(42.2)%
Total Expenditures/Appropriations	\$2,679,050	\$5,807,268	\$3,051,562	\$(2,755,706)	(47.5)%
Intergovernmental Revenues	\$3,535,120	\$5,807,268	\$3,046,762	\$(2,760,506)	(47.5)%
Miscellaneous Revenues	\$(856,070)	\$0	\$0	\$0	0.0%
Revenue	\$2,679,050	\$5,807,268	\$3,046,762	\$(2,760,506)	(47.5)%
Other Interfund Reimbursements	\$0	\$0	\$4,800	\$4,800	100.0%
Total Interfund Reimbursements	\$0	\$0	\$4,800	\$4,800	100.0%
Total Revenue	\$2,679,050	\$5,807,268	\$3,051,562	\$(2,755,706)	(47.5)%
Net Cost	\$(0)	\$0	\$0	\$0	0.0%

Summary of Changes

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

- Decreases in grant related supplies, contracts, services, and training/conferences, partially offset by an increase in grant related assets/equipment.
- A decrease in intrafund charges and reimbursements related to grants.

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

- A decrease in the California Department of Water Resources Flood Emergency Response grant funds due to timing of projects and funding.

- Decreases in 2023 and 2024 State Homeland Security Grant Program (SHSGP) funding due to timing of projects and funding and a delay in Federal Fiscal Year 2025 State Homeland Security Grant Program (SHSGP) funds related to ongoing lawsuits between the State and the Federal Government.
- A decrease in 2025 Cal Fire Safe Council grant funds due to the end of the grant.
- An increase in reimbursements due to the transfer of remaining American Society for the Prevention of Cruelty to Animals (ASPCA) California Wildfire & Disaster Preparedness grant funding from the OES-Restricted Revenues budget unit.

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. OES 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 provides information and priorities during disasters.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,742,060	\$2,003,691	\$2,082,650	\$78,959	3.9%
Services & Supplies	\$1,154,567	\$1,316,982	\$1,326,646	\$9,664	0.7%
Intrafund Charges	\$37,113	\$64,001	\$58,858	\$ (5,143)	(8.0)%
Gross Expenditures/Appropriations	\$2,933,740	\$3,384,674	\$3,468,154	\$83,480	2.5%
Other Intrafund Reimbursements	\$ (239,835)	\$ (247,018)	\$ (198,784)	\$48,234	(19.5)%
Intrafund Reimbursements within Department	\$0	\$ (45,000)	\$ (45,000)	\$0	0.0%
Total Intrafund Reimbursements	\$ (239,835)	\$ (292,018)	\$ (243,784)	\$48,234	(16.5)%
Total Expenditures/Appropriations	\$2,693,905	\$3,092,656	\$3,224,370	\$131,714	4.3%
Intergovernmental Revenues	\$975,068	\$628,028	\$631,307	\$3,279	0.5%
Miscellaneous Revenues	\$17,000	\$0	\$0	\$0	0.0%
Revenue	\$992,068	\$628,028	\$631,307	\$3,279	0.5%
Other Interfund Reimbursements	\$64,800	\$67,728	\$170,145	\$102,417	151.2%
Total Interfund Reimbursements	\$64,800	\$67,728	\$170,145	\$102,417	151.2%
Total Revenue	\$1,056,868	\$695,756	\$801,452	\$105,696	15.2%
Net Cost	\$1,637,037	\$2,396,900	\$2,422,918	\$26,018	1.1%
Positions	11.0	11.0	11.0	0.0	0.0%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- A decrease in Allocated Cost Process (ACP) costs, primarily due to a decrease in Pension Obligation Bonds.
- A decrease in intrafund reimbursements due to the end of a two-year agreement for contribution for staffing, partially offset by increases due to negotiated warehouse cost sharing and staffing reimbursement agreements with other County Departments.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

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

- An increase in partner user license fee revenue for the Emergency Operations Center (EOC) online Emergency Management software.
- A decrease in grant revenue from the National Association of City & County Health Officers (NACCHO).
- An increase in a transfer from the OES-Restricted Revenues budget to fund the Volunteer Program Specialist position due to an end to a 2-year agreement with Department of Health Services that funded approximately half of the position and to offset the loss the grant from the National Association of City & County Health Officers (NACCHO).
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
OES – Add \$15,000 from Restricted Revenue					
	15,000	0	15,000	0	0.0

Adding \$15,000 from restricted revenue will complete the next phase of VEOCI incident management system development. With the initial buildout nearly finished, this funding supports user training and targeted enhancements to strengthen response, preparedness, and recovery operations. It ensures personnel across participating jurisdictions can operationalize the platform during incidents and incorporates final refinements to improve workflow, documentation, and coordination. Cities and special districts in Sacramento County, designated VEOCI users, pay annual cost shares that include restricted revenue for upgrades. All member jurisdictions have formally approved using these funds for development and training. Advancing this request into the upcoming fiscal year budget sustains momentum and enables full implementation as intended. This request is contingent upon approval of a linked growth request in the OES - Restricted Revenues budget (7091000).

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
OES – Add Code 3 Driver Training					
	2,500	0	0	2,500	0.0

Add funding for driver training to authorize staff, under AB 438, to operate vehicles under Code 3 when responding to disasters, enhancing rapid response capabilities, especially in rural areas. To ensure public safety and effective implementation, staff must undergo Code 3 training. Code 3 operations, involving lights and sirens, increase risk due to high-speed responses. Unlike standard training, Code 3 training provides essential skills: advanced driving techniques, risk assessment, traffic navigation, and stress management—all crucial for safe and efficient navigation in complex scenarios. Compliance with AB 438 is a legal and public safety requirement. Absent Code 3 training, staff may face increased liability, public safety risks, and inefficient response times, potentially costing lives. Training is crucial for compliance, public safety, and the effectiveness of emergency response operations. It equips drivers with skills to handle extreme conditions, enhances public safety, and ensures efficacy of emergency responses.

OES – Add Funding for Disaster Council Meeting Services

	11,280	0	0	11,280	0.0

Add funding to ensure compliance with state law and support the Disaster Council's mandated role under the Emergency Services Act. As a Brown Act Body, the Council must meet open meeting requirements, including proper notice, agenda preparation, and public accessibility. Funding covers Clerk of the Board staffing for up to four meetings annually, legal review and attendance by County Counsel, and Metro Cable services for recording and closed captioning. These measures uphold transparency, the Americans with Disabilities Act (ADA) accessibility, and risk mitigation, preventing costly legal exposure. Properly resourced meetings strengthen emergency preparedness, interagency coordination, and public trust. This investment aligns with County strategic goals for resilience and community engagement, ensures operational readiness, and avoids litigation or corrective actions that could result from non-compliance.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
OES – Reduce 82 VOIP EOC Telephones					
	(20,000)	0	0	(20,000)	0.0

The Emergency Operations Center (EOC) currently maintains 96 telephones. We propose removing 82 phones and their service lines, saving approximately \$20,000 annually. Fourteen phones will remain for essential positions. This reduction introduces operational challenges: reliance on remaining lines, county-issued or personal cell phones, and Microsoft 365 calling, which does not currently support external phone calls. Departments may incur untracked costs for staff using personal or department phones. Additionally, 12 hotline phones used for public inquiries will be eliminated, making us fully dependent on the 2-1-1 partnership. Without restoring lines, activating an EOC-based hotline could be delayed, impacting resident communication. Limited continuity of phone numbers may hinder routing critical calls and requires protocols to prevent off-shift staff disruptions. Contingency planning is essential to maintain communication and operational readiness. This request is contingent upon a reduction in the Department of Technology budget (BU 7600000).

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
OES – Reduce ORION Damage Assessment Software					
	(26,500)	0	0	(26,500)	0.0
Eliminate funding for Orion software. Orion is a proven system that supports efficient disaster recovery and helps ensure the county secures available funding. Without it, damage assessments would return to paper-based methods that slow data collection, reduce accuracy, and remove tools such as Global Positioning System (GPS) capabilities and photo integration. Emergency Operations Center dashboards would no longer provide real time information for decision makers. Automated Federal Emergency Management Agency (FEMA) forms and cost tracking would shift to manual processes that increase workload, introduce compliance risks, and can delay reimbursements, affecting local budgets. Departments would face retraining needs, data loss, and weaker documentation for claims. Orion demonstrated its value during the 22/23 storms by enabling rapid damage estimates and supporting the request that led to a Presidential Declaration and early access to Individual Assistance. The cost of Orion is modest compared to the significant reimbursements it helps secure, including millions recovered from recent events. Maintaining Orion strengthens resilience, fiscal stability, and the county's ability to protect communities during emergencies.					
OES – Reduce Respite Center (warming/cooling center) Food and Water					
	(5,000)	0	0	(5,000)	0.0
Reduce funding for food and water for warming and cooling center response. Food and water caches are maintained at cooling and warming centers for use during extreme temperature emergencies. Ongoing purchases are necessary to rotate expiring supplies and maintain readiness. Without this funding, the obligation to purchase these supplies would have to fall to other departments and agencies or would need to be purchased on a case-by-case basis, which could cause operational delays.					

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. Programs include:

- Advance Grants
- Emergency Response Systems

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Advance Grants	\$64,800	\$313,363	\$263,335	\$(50,028)	(16.0)%
Emergency Response Systems	\$0	\$88,496	\$93,625	\$5,129	5.8%
Gross Expenditures/Appropriations	\$64,800	\$401,859	\$356,960	\$(44,899)	(11.2)%
Total Expenditures/Appropriations	\$64,800	\$401,859	\$356,960	\$(44,899)	(11.2)%
Total Financing Uses	\$64,800	\$401,859	\$356,960	\$(44,899)	(11.2)%
Revenue	\$31,043	\$14,888	\$6,996	\$(7,892)	(53.0)%
Total Revenue	\$31,043	\$14,888	\$6,996	\$(7,892)	(53.0)%
Total Use of Fund Balance	\$420,727	\$386,971	\$349,964	\$(37,007)	(9.6)%
Total Financing Sources	\$451,770	\$401,859	\$356,960	\$(44,899)	(11.2)%
Net Cost	\$(386,970)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$64,800	\$67,728	\$174,945	\$107,217	158.3%
Appropriation for Contingencies	\$0	\$334,131	\$182,015	\$(152,116)	(45.5)%
Gross Expenditures/Appropriations	\$64,800	\$401,859	\$356,960	\$(44,899)	(11.2)%
Total Expenditures/Appropriations	\$64,800	\$401,859	\$356,960	\$(44,899)	(11.2)%
Total Financing Uses	\$64,800	\$401,859	\$356,960	\$(44,899)	(11.2)%
Revenue from Use Of Money & Property	\$17,248	\$8,388	\$6,996	\$(1,392)	(16.6)%
Intergovernmental Revenues	\$13,795	\$6,500	\$0	\$(6,500)	(100.0)%
Revenue	\$31,043	\$14,888	\$6,996	\$(7,892)	(53.0)%
Total Revenue	\$31,043	\$14,888	\$6,996	\$(7,892)	(53.0)%
Fund Balance	\$420,727	\$386,971	\$349,964	\$(37,007)	(9.6)%
Total Use of Fund Balance	\$420,727	\$386,971	\$349,964	\$(37,007)	(9.6)%
Total Financing Sources	\$451,770	\$401,859	\$356,960	\$(44,899)	(11.2)%
Net Cost	\$(386,970)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Emergency Response Systems	0	0	0	0	0.0

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$64,800	\$57,728	\$149,945	\$92,217	159.7%
Appropriation for Contingencies	\$0	\$255,635	\$113,390	\$(142,245)	(55.6)%
Gross Expenditures/Appropriations	\$64,800	\$313,363	\$263,335	\$(50,028)	(16.0)%
Total Expenditures/Appropriations	\$64,800	\$313,363	\$263,335	\$(50,028)	(16.0)%
Total Financing Uses	\$64,800	\$313,363	\$263,335	\$(50,028)	(16.0)%
Revenue from Use Of Money & Property	\$9,201	\$4,400	\$2,900	\$(1,500)	(34.1)%
Revenue	\$9,201	\$4,400	\$2,900	\$(1,500)	(34.1)%
Total Revenue	\$9,201	\$4,400	\$2,900	\$(1,500)	(34.1)%
Fund Balance	\$364,562	\$308,963	\$260,435	\$(48,528)	(15.7)%
Total Use of Fund Balance	\$364,562	\$308,963	\$260,435	\$(48,528)	(15.7)%
Total Financing Sources	\$373,763	\$313,363	\$263,335	\$(50,028)	(16.0)%
Net Cost	\$(308,963)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in interfund charges/transfers out to fund a Volunteer Program Specialist position after the end of a two-year grant in DHS that provided partial funding for the position. The position was previously partially funded by the general fund, but the least restricted funding is required to be used first.
- An increase due to unspent American Society for the Prevention of Cruelty to Animals (ASPCA) grant funding in FY 2025-26.
- A decrease in contingency to fund the Volunteer Program Specialist position.

The change in total revenue is due to:

- A decrease in interest income.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$0	\$10,000	\$25,000	\$15,000	150.0%
Appropriation for Contingencies	\$0	\$78,496	\$68,625	\$(9,871)	(12.6)%
Gross Expenditures/Appropriations	\$0	\$88,496	\$93,625	\$5,129	5.8%
Total Expenditures/Appropriations	\$0	\$88,496	\$93,625	\$5,129	5.8%
Total Financing Uses	\$0	\$88,496	\$93,625	\$5,129	5.8%
Revenue from Use Of Money & Property	\$8,047	\$3,988	\$4,096	\$108	2.7%
Intergovernmental Revenues	\$13,795	\$6,500	\$0	\$(6,500)	(100.0)%
Revenue	\$21,842	\$10,488	\$4,096	\$(6,392)	(60.9)%
Total Revenue	\$21,842	\$10,488	\$4,096	\$(6,392)	(60.9)%
Fund Balance	\$56,165	\$78,008	\$89,529	\$11,521	14.8%
Total Use of Fund Balance	\$56,165	\$78,008	\$89,529	\$11,521	14.8%
Total Financing Sources	\$78,007	\$88,496	\$93,625	\$5,129	5.8%
Net Cost	\$(78,007)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in contingency.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in revenue due to the per user cost model for new EOC software, offset by a slight increase in interest income.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

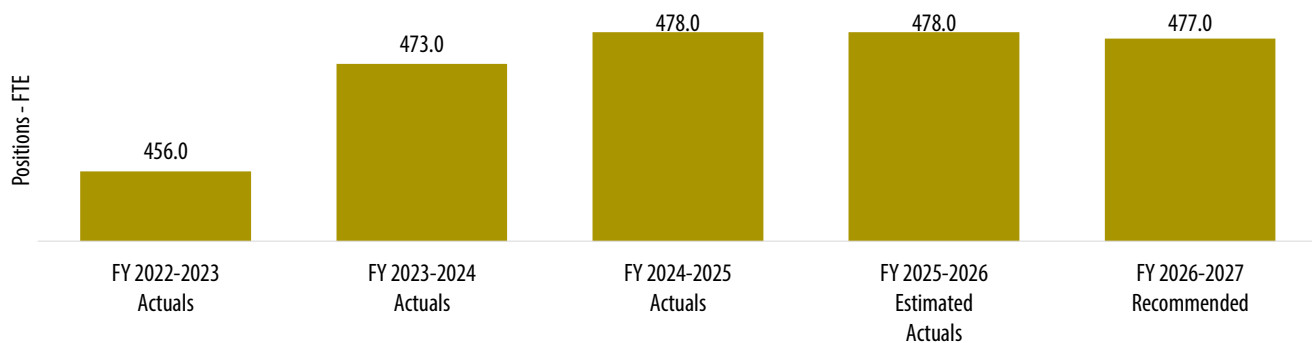
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
OES – Transfer \$15,000 from Restricted Revenue					
	0	0	0	0	0.0

Increase interfund charges and decrease contingency appropriations by \$15,000 resulting in a net zero change to complete the next phase of VEOCI incident management system development. With the initial buildout nearly finished, this funding supports user training and targeted enhancements to strengthen response, preparedness, and recovery operations. It ensures personnel across participating jurisdictions can operationalize the platform during incidents and incorporates final refinements to improve workflow, documentation, and coordination. Cities and special districts in Sacramento County, designated VEOCI users, pay annual cost shares that include restricted revenue for upgrades. All member jurisdictions have formally approved using these funds for development and training. Advancing this request into the upcoming fiscal year budget sustains momentum and enables full implementation as intended. This request is contingent upon approval of a linked growth request in the Emergency Services budget (BU 7090000).

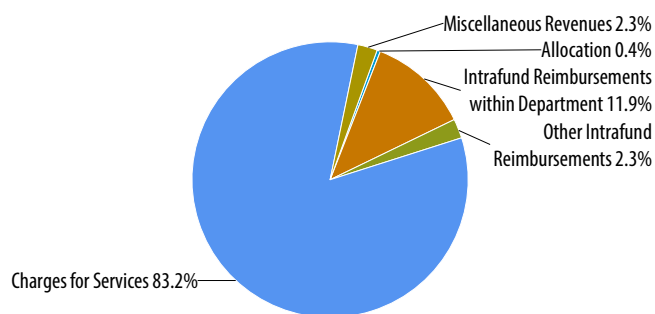
General Services
Department Structure
Joshua Green, Director



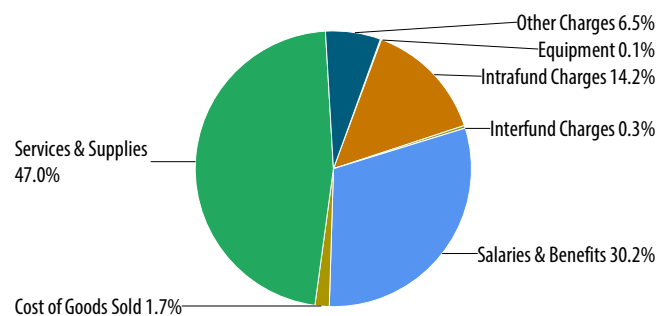
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Department of General Services (DGS)** is a countywide service provider, responsible for managing critical infrastructure and operational systems that support delivery of County services. DGS is responsible for a broad portfolio of County assets, including facilities, fleet, real estate, and capital projects, and delivers essential services that enable departments to effectively provide programs and services to residents.

DGS promotes efficient service delivery, consistent business practices, and responsible stewardship of public resources. The department provides a wide range of services including facility maintenance and operations; capital project planning and delivery; architectural and engineering services; energy and sustainability initiatives; contracts and purchasing services; real estate and asset management; fleet and parking services; security and alarm monitoring; and support services such as printing, mail and messenger services, surplus property management and recycling, and warehousing and records management. The programs are:

- Administration and Business Services
- Architectural Services
- Contracts and Purchasing
- Facilities Maintenance and Operations
- Fleet Services
- Real Estate, Asset, and Capital Management
- Support Services

Goals

- Ensure reliable County operations by providing safe, functional facilities; well-maintained fleet and equipment; and responsive operational services that enable departments to deliver programs to the community.
- Promote responsible stewardship of County assets and infrastructure through strategic management of facilities, real estate, fleet, and capital investments, ensuring efficient use of public resources and long-term operational sustainability.
- Deliver efficient business, procurement, and sustainability services that support County operations, promote transparency and fiscal accountability, and advance energy management, climate action initiatives, and modern operational practices.

Accomplishments

- Completed a departmental leadership alignment initiative, including a comprehensive review and analysis of reports, procedures, and practices to guide strategic priorities and organizational improvements.
- Received the Public Surplus Excellence Award and the National Procurement Institute Achievement of Excellence in Procurement Award.
- Completed a comprehensive update to the Facility Capital Improvement Plan and intensified efforts to enhance data related to deferred maintenance and capital planning efforts.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration and Business Services	\$7,633,250	\$8,671,992	\$8,667,337	\$(4,655)	(0.1)%
Architectural Services	\$4,630,139	\$6,207,606	\$6,264,478	\$56,872	0.9%
Contracts and Purchasing	\$4,340,026	\$4,913,404	\$4,946,172	\$32,768	0.7%
Facilities Maintenance and Operations	\$66,473,680	\$73,526,011	\$71,796,475	\$(1,729,536)	(2.4)%
Fleet Services	\$74,060,931	\$89,540,699	\$88,034,098	\$(1,506,601)	(1.7)%
Real Estate, Asset, and Capital Management	\$54,237,175	\$57,372,189	\$54,640,928	\$(2,731,261)	(4.8)%
Support Services	\$8,178,393	\$9,389,875	\$9,399,856	\$9,981	0.1%
Gross Expenditures/Appropriations	\$219,553,594	\$249,621,776	\$243,749,344	\$(5,872,432)	(2.4)%
Total Intrafund Reimbursements	\$(30,879,957)	\$(34,073,092)	\$(34,523,683)	\$(450,591)	1.3%
Total Expenditures/Appropriations	\$188,673,637	\$215,548,684	\$209,225,661	\$(6,323,023)	(2.9)%
Revenue	\$189,109,174	\$210,574,588	\$208,319,527	\$(2,255,061)	(1.1)%
Total Revenue	\$189,109,174	\$210,574,588	\$208,319,527	\$(2,255,061)	(1.1)%
Net Cost	\$(435,536)	\$4,974,096	\$906,134	\$(4,067,962)	(81.8)%
Positions	478.0	478.0	477.0	(1.0)	(0.2)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$64,882,707	\$73,001,504	\$73,690,911	\$689,407	0.9%
Services & Supplies	\$104,947,589	\$120,296,353	\$114,481,692	\$(5,814,661)	(4.8)%
Other Charges	\$14,022,113	\$16,908,089	\$15,724,725	\$(1,183,364)	(7.0)%
Equipment	\$122,303	\$290,000	\$280,000	\$(10,000)	(3.4)%
Interfund Charges	\$770,991	\$770,854	\$765,981	\$(4,873)	(0.6)%
Intrafund Charges	\$31,058,673	\$34,254,976	\$34,706,035	\$451,059	1.3%
Cost of Goods Sold	\$3,749,218	\$4,100,000	\$4,100,000	\$0	0.0%
Gross Expenditures/Appropriations	\$219,553,594	\$249,621,776	\$243,749,344	\$(5,872,432)	(2.4)%
Other Intrafund Reimbursements	\$(19,706,957)	\$(5,701,963)	\$(5,596,009)	\$105,954	(1.9)%
Intrafund Reimbursements within Department	\$(11,172,999)	\$(28,371,129)	\$(28,927,674)	\$(556,545)	2.0%
Total Intrafund Reimbursements	\$(30,879,957)	\$(34,073,092)	\$(34,523,683)	\$(450,591)	1.3%
Total Expenditures/Appropriations	\$188,673,637	\$215,548,684	\$209,225,661	\$(6,323,023)	(2.9)%
Revenue from Use Of Money & Property	\$504	\$0	\$0	\$0	0.0%
Charges for Services	\$184,984,842	\$205,070,568	\$202,709,725	\$(2,360,843)	(1.2)%
Miscellaneous Revenues	\$4,116,717	\$5,504,020	\$5,609,802	\$105,782	1.9%
Other Financing Sources	\$7,110	\$0	\$0	\$0	0.0%
Revenue	\$189,109,174	\$210,574,588	\$208,319,527	\$(2,255,061)	(1.1)%
Total Revenue	\$189,109,174	\$210,574,588	\$208,319,527	\$(2,255,061)	(1.1)%
Net Cost	\$(435,536)	\$4,974,096	\$906,134	\$(4,067,962)	(81.8)%
Positions	478.0	478.0	477.0	(1.0)	(0.2)%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

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

- 3.0 FTE recommended net Base decrease.
- 2.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Contracts and Purchasing	60,000	0	60,000	0	0.0
Facilities Maintenance and Operations	327,207	0	327,207	0	2.0
Fleet Services	(105,640)	117,955	12,315	0	0.0

Administration and Business Services

Program Overview

Administration and Business Services provides financial, administrative, and operational management for the department. Core responsibilities include preparation and oversight of the department's annual budget; fiscal analysis and reporting; billing and revenue management; development and administration of full cost recovery labor rates; and preparation of financial reporting, including contributions to the County's Annual Comprehensive Financial Report. The program also oversees grant financial controls, coordinates departmental information systems and internal projects, supports departmental safety and compliance programs, serves as liaison with the Department of Personnel Services on recruitment and Human Resource matters, and conducts policy, operational, and fiscal analysis to support management decision-making.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$5,653,605	\$6,137,972	\$6,341,289	\$203,317	3.3%
Services & Supplies	\$1,226,577	\$1,486,289	\$1,268,715	\$(217,574)	(14.6)%
Other Charges	\$1,355	\$250,339	\$251,360	\$1,021	0.4%
Intrafund Charges	\$751,712	\$797,392	\$805,973	\$8,581	1.1%
Gross Expenditures/Appropriations	\$7,633,250	\$8,671,992	\$8,667,337	\$(4,655)	(0.1)%
Other Intrafund Reimbursements	\$(6,451)	\$(5,390)	\$(5,999)	\$(609)	11.3%
Intrafund Reimbursements within Department	\$(5,746,297)	\$(6,037,164)	\$(6,087,334)	\$(50,170)	0.8%
Total Intrafund Reimbursements	\$(5,752,748)	\$(6,042,554)	\$(6,093,333)	\$(50,779)	0.8%
Total Expenditures/Appropriations	\$1,880,502	\$2,629,438	\$2,574,004	\$(55,434)	(2.1)%
Charges for Services	\$1,905,023	\$2,148,547	\$2,231,174	\$82,627	3.8%
Miscellaneous Revenues	\$23,877	\$230,891	\$218,797	\$(12,094)	(5.2)%
Revenue	\$1,928,900	\$2,379,438	\$2,449,971	\$70,533	3.0%
Total Revenue	\$1,928,900	\$2,379,438	\$2,449,971	\$70,533	3.0%
Net Cost	\$(48,398)	\$250,000	\$124,033	\$(125,967)	(50.4)%
Positions	0.0	32.0	32.0	0.0	0.0%

Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations) based on a three-year average.
- A decrease in allocated Pension Obligation Bonds costs.
- A decrease in appropriations for one-time contingencies.

The change in total revenue is due to:

- An increase for recovery of unavoidable cost increases.

Net Cost reflects a decrease in retained earnings.

Architectural Services

Program Overview

Architectural Services provides professional architectural and engineering services for County facilities and infrastructure. Responsibilities include feasibility studies, facility programming, architectural design, mechanical, electrical and civil engineering, space planning, interior design, environmental services, and modular furniture design and installation. The division prepares plans and specifications for construction, alteration, and repair of County facilities; manages design and construction projects; recommends contract awards; and administers the Job Order Contracting (JOC) Program and other County-administered design and construction initiatives.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$3,190,044	\$4,358,873	\$4,559,966	\$201,093	4.6%
Services & Supplies	\$487,721	\$677,867	\$502,097	\$(175,770)	(25.9)%
Other Charges	\$5,346	\$4,901	\$0	\$(4,901)	(100.0)%
Intrafund Charges	\$947,028	\$1,165,965	\$1,202,415	\$36,450	3.1%
Gross Expenditures/Appropriations	\$4,630,139	\$6,207,606	\$6,264,478	\$56,872	0.9%
Other Intrafund Reimbursements	\$(17,055)	\$(20,500)	\$(20,500)	\$0	0.0%
Total Intrafund Reimbursements	\$(17,055)	\$(20,500)	\$(20,500)	\$0	0.0%
Total Expenditures/Appropriations	\$4,613,084	\$6,187,106	\$6,243,978	\$56,872	0.9%
Charges for Services	\$4,818,104	\$5,987,106	\$6,243,978	\$256,872	4.3%
Revenue	\$4,818,104	\$5,987,106	\$6,243,978	\$256,872	4.3%
Total Revenue	\$4,818,104	\$5,987,106	\$6,243,978	\$256,872	4.3%
Net Cost	\$(205,020)	\$200,000	\$0	\$(200,000)	(100.0)%
Positions	22.0	22.0	22.0	0.0	0.0%

Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations) based on a three-year average.
- A decrease in allocated Pension Obligation Bonds costs.
- A decrease in appropriations for one-time contingencies.

The change in total revenue is due to:

- An increase for recovery of unavoidable cost increases.

Contracts and Purchasing

Program Overview

Contracts and Purchasing provides centralized procurement and contracting services for County departments. Responsibilities include preparation and administration of requests for proposals, bids, information, and qualifications; evaluation of bids and proposals; negotiation, award, and administration of contracts; and procurement of public works projects, commodities, and professional services. The division also administers the County procurement card program, provides procurement consultation and training to departments, assists with public records requests, and conducts vendor outreach to promote open and competitive participation in County contracting opportunities.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$3,082,991	\$3,497,803	\$3,493,261	\$(4,542)	(0.1)%
Services & Supplies	\$635,229	\$752,128	\$776,506	\$24,378	3.2%
Intrafund Charges	\$621,806	\$663,473	\$676,405	\$12,932	1.9%
Gross Expenditures/Appropriations	\$4,340,026	\$4,913,404	\$4,946,172	\$32,768	0.7%
Other Intrafund Reimbursements	\$(649,676)	\$(862,623)	\$(781,749)	\$80,874	(9.4)%
Intrafund Reimbursements within Department	\$(180,492)	\$(185,195)	\$(189,586)	\$(4,391)	2.4%
Total Intrafund Reimbursements	\$(830,169)	\$(1,047,818)	\$(971,335)	\$76,483	(7.3)%
Total Expenditures/Appropriations	\$3,509,857	\$3,865,586	\$3,974,837	\$109,251	2.8%
Charges for Services	\$3,022,835	\$3,669,887	\$3,746,098	\$76,211	2.1%
Miscellaneous Revenues	\$234,078	\$8,000	\$130,699	\$122,699	1,533.7%
Revenue	\$3,256,912	\$3,677,887	\$3,876,797	\$198,910	5.4%
Total Revenue	\$3,256,912	\$3,677,887	\$3,876,797	\$198,910	5.4%
Net Cost	\$252,945	\$187,699	\$98,040	\$(89,659)	(47.8)%
Positions	22.0	22.0	22.0	0.0	0.0%

Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations) based on a three-year average.
- A decrease in allocated Pension Obligation Bonds costs.
- A decrease in appropriations for one-time contingencies.
- A decrease in intrafund reimbursements for services to other divisions in the department.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase from partial recovery of unavoidable cost increases.
- An increase in budgeted rebate revenue to better align with a recent three-year average.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DGS - Add Grant Initiative Contract Services - Purchasing (ACP)					
	60,000	0	60,000	0	0.0

Increase the Countywide Purchasing Allocation in the Allocated Cost Package (ACP) by \$60,000. This will fund grant opportunity related base services available to all departments. An existing cooperative agreement with the California State Association of Counties (CSAC) and The Ferguson Group, L.L.C. (TFG) will be utilized. Through a monthly retainer type agreement, funded by the purchasing allocation, all County departments will have access to TFG grant resources such as related dashboards and information on upcoming grant opportunities as part of TFG providing a base level of services to the County. The base service will include monthly coordination meetings, staff training, grant review and debriefs. Additional grant support services are available but will be funded directly by the department requesting those specific enhanced services.

Facilities Maintenance and Operations

Program Overview

Facilities Maintenance and Operations manages the maintenance, repair, and operation of County-owned facilities to ensure safe, reliable, and efficient buildings. Responsibilities include preventive and corrective maintenance of building systems, alarm systems to ensure security infrastructure is monitored, maintained, and responsive to departmental needs, custodial services, computer-aided facility management, and coordination of contracted maintenance services. The division also implements facility improvement projects that extend asset life cycles, improve building performance, and support sustainability through energy efficiency and responsible resource management.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$34,756,204	\$38,334,081	\$38,293,456	\$(40,625)	(0.1)%
Services & Supplies	\$26,655,903	\$29,875,738	\$28,308,145	\$(1,567,593)	(5.2)%
Other Charges	\$423,493	\$58,204	\$50,864	\$(7,340)	(12.6)%
Equipment	\$10,990	\$40,000	\$0	\$(40,000)	(100.0)%
Interfund Charges	\$80,655	\$80,218	\$76,040	\$(4,178)	(5.2)%
Intrafund Charges	\$4,546,436	\$5,137,770	\$5,067,970	\$(69,800)	(1.4)%
Gross Expenditures/Appropriations	\$66,473,680	\$73,526,011	\$71,796,475	\$(1,729,536)	(2.4)%
Other Intrafund Reimbursements	\$(2,238,089)	\$(2,391,088)	\$(2,463,987)	\$(72,899)	3.0%
Intrafund Reimbursements within Department	\$(724)	\$(17,333)	\$(18,160)	\$(827)	4.8%
Total Intrafund Reimbursements	\$(2,238,813)	\$(2,408,421)	\$(2,482,147)	\$(73,726)	3.1%
Total Expenditures/Appropriations	\$64,234,867	\$71,117,590	\$69,314,328	\$(1,803,262)	(2.5)%
Revenue from Use Of Money & Property	\$504	\$0	\$0	\$0	0.0%
Charges for Services	\$63,016,471	\$69,003,770	\$68,591,240	\$(412,530)	(0.6)%
Miscellaneous Revenues	\$462,324	\$335,700	\$335,700	\$0	0.0%
Revenue	\$63,479,299	\$69,339,470	\$68,926,940	\$(412,530)	(0.6)%
Total Revenue	\$63,479,299	\$69,339,470	\$68,926,940	\$(412,530)	(0.6)%
Net Cost	\$755,568	\$1,778,120	\$387,388	\$(1,390,732)	(78.2)%
Positions	264.0	263.0	261.0	(2.0)	(0.8)%

Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations) based on a three-year average.

- A decrease due to base budget deletion of 4.0 FTE vacant positions.
- A decrease in allocated Pension Obligation Bonds costs.
- A decrease in appropriations for one-time projects and contingencies.
- A decrease in estimated utilities costs.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in revenue from deletion of 4.0 FTE vacant positions.
- A decrease in allocation revenue related to cost recovery of utility expense.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DGS - Add 1.0 FTE Facilities Trades Operations Supervisor - Facilities Management - Airport District					
	170,345	0	170,345	0	1.0
Add 1.0 FTE Facilities Trades Operations Supervisor to manage the Critical Equipment Replacement Program (CERP) and major maintenance projects for the Sacramento County Department of Airports (SCDA). The position will oversee roofing, flooring, exterior painting, and electrical and mechanical equipment replacements performed by contractors or in-house staff. It will also support design and construction-phase coordination for capital projects. Establishing this position will improve project oversight, strengthen communication, and help prevent delays. The position cost is \$170,345, does not require additional office space or a vehicle, and will be funded by full reimbursement from SCDA to DGS. This request is contingent upon approval of a linked growth request in the SCDA budget (BU 3400000).					
DGS - Add 1.0 FTE Plumber - Facilities Management - Airport District					
	156,862	0	156,862	0	1.0
Add 1.0 FTE Plumber position to support 24/7 plumbing service and repair coverage for Sacramento County Department of Airports (SCDA). Round-the-clock coverage will improve emergency response times, reduce operational disruptions, and allow preventive and corrective maintenance to occur during off-hours when passenger and staff impacts are lowest. It will also support routine preventive maintenance of main sewage lines to reduce the risk of backups and flooding. Providing 24/7 coverage will strengthen service continuity, enhance customer experience, and improve protection of airport facilities. The position cost is \$156,862, does not require additional office space or a vehicle, and will be funded by full reimbursement from SCDA to DGS. This request is contingent upon approval of a linked growth request in the SCDA budget (BU 3400000).					

Fleet Services

Program Overview

Fleet Services manages the County's vehicle, equipment, and parking assets. Responsibilities include procurement, inspection, maintenance and repair, utilization management, and disposal of County light and heavy fleet vehicles and equipment. The program also manages County parking facilities and operations to ensure safe, reliable, and cost-effective fleet and parking services that support departmental operations.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$13,449,062	\$15,071,330	\$15,169,510	\$98,180	0.7%
Services & Supplies	\$26,272,343	\$35,080,788	\$34,236,153	\$(844,635)	(2.4)%
Other Charges	\$13,508,586	\$16,435,528	\$15,263,384	\$(1,172,144)	(7.1)%
Equipment	\$40,543	\$0	\$30,000	\$30,000	100.0%
Interfund Charges	\$690,336	\$690,636	\$689,941	\$(695)	(0.1)%
Intrafund Charges	\$20,100,061	\$22,262,417	\$22,645,110	\$382,693	1.7%
Gross Expenditures/Appropriations	\$74,060,931	\$89,540,699	\$88,034,098	\$(1,506,601)	(1.7)%
Other Intrafund Reimbursements	\$(16,663,593)	\$(2,221,477)	\$(2,126,250)	\$95,227	(4.3)%
Intrafund Reimbursements within Department	\$(2,664,223)	\$(19,403,398)	\$(19,883,990)	\$(480,592)	2.5%
Total Intrafund Reimbursements	\$(19,327,816)	\$(21,624,875)	\$(22,010,240)	\$(385,365)	1.8%
Total Expenditures/Appropriations	\$54,733,115	\$67,915,824	\$66,023,858	\$(1,891,966)	(2.8)%
Charges for Services	\$52,213,704	\$60,708,096	\$60,884,730	\$176,634	0.3%
Miscellaneous Revenues	\$3,379,198	\$4,929,429	\$4,924,606	\$(4,823)	(0.1)%
Other Financing Sources	\$6,025	\$0	\$0	\$0	0.0%
Revenue	\$55,598,926	\$65,637,525	\$65,809,336	\$171,811	0.3%
Total Revenue	\$55,598,926	\$65,637,525	\$65,809,336	\$171,811	0.3%
Net Cost	\$(865,812)	\$2,278,299	\$214,522	\$(2,063,777)	(90.6)%
Positions	100.0	100.0	100.0	0.0	0.0%

Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations) based on a three-year average.
- A decrease in allocated Pension Obligation Bonds costs.
- A decrease in appropriations for one-time projects and contingencies.

- A decrease in depreciation expense.
- Increases in pass-through costs and contract costs.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in cost recovery for unavoidable cost increases.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DGS - Reallocate 1.0 FTE Vacant Automotive Technician to Equipment Technician - Fleet Services					
	(105,640)	117,955	12,315	0	0.0

Reallocate 1.0 Vacant FTE Automotive Technician in Light Fleet to 1.0 FTE Equipment Technician in Heavy Fleet. This need is due to an increased workload in Heavy Fleet related to several factors including enhanced preventative maintenance requirements for Advanced Clean Fleet compliance. The full cost of the Heavy Fleet position is \$130,270, compared to \$117,955 for the Light Fleet position. This results in a net increase of \$12,315, with Light Fleet decreasing by \$117,955 and Heavy Fleet increasing by \$130,270.

Real Estate, Asset, and Capital Management

Program Overview

Real Estate, Asset, and Capital Management manages the County's real estate portfolio and provides strategic property and facility planning for County and Special District operations. Responsibilities include negotiating and administering facility leases for County departments, property acquisitions and dispositions, rights-of-way and easements, and the preparation and execution of purchase and sale agreements, deeds, and related real estate instruments. The division also manages County-owned properties and revenue leases and oversees master facility planning, capital project prioritization, and long-term asset management, including the County's Facility, Mather Campus, and Libraries Capital Improvement Plans, supporting fiscal stewardship and aligning facilities and infrastructure with the County's long-term operational and community needs.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,976,415	\$3,445,475	\$3,430,203	\$(15,272)	(0.4)%
Services & Supplies	\$48,240,612	\$50,826,585	\$48,056,512	\$(2,770,073)	(5.5)%
Intrafund Charges	\$3,020,148	\$3,100,129	\$3,154,213	\$54,084	1.7%
Gross Expenditures/Appropriations	\$54,237,175	\$57,372,189	\$54,640,928	\$(2,731,261)	(4.8)%
Other Intrafund Reimbursements	\$(17,087)	\$(17,552)	\$(17,992)	\$(440)	2.5%
Intrafund Reimbursements within Department	\$(2,281,564)	\$(2,332,354)	\$(2,356,307)	\$(23,953)	1.0%
Total Intrafund Reimbursements	\$(2,298,651)	\$(2,349,906)	\$(2,374,299)	\$(24,393)	1.0%
Total Expenditures/Appropriations	\$51,938,524	\$55,022,283	\$52,266,629	\$(2,755,654)	(5.0)%
Charges for Services	\$52,115,602	\$54,772,283	\$52,209,800	\$(2,562,483)	(4.7)%
Miscellaneous Revenues	\$2	\$0	\$0	\$0	0.0%
Revenue	\$52,115,604	\$54,772,283	\$52,209,800	\$(2,562,483)	(4.7)%
Total Revenue	\$52,115,604	\$54,772,283	\$52,209,800	\$(2,562,483)	(4.7)%
Net Cost	\$(177,080)	\$250,000	\$56,829	\$(193,171)	(77.3)%
Positions	21.0	20.0	20.0	0.0	0.0%

Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations) based on a three-year average.
- A decrease in allocated Pension Obligation Bonds costs.
- A decrease in appropriations for one-time projects and contingencies.
- A decrease in pass-through real estate lease costs due to space reduction.

The change in total revenue is due to:

- A decrease in pass-through revenue for lease costs.
- A decrease in cost recovery for billable services.

Net Cost reflects a decrease in retained earnings.

Support Services

Program Overview

Support Services delivers operational support services that enable County departments to conduct business efficiently and securely. Core services include printing and document services; U.S. mail and inter-office messenger delivery; document scanning; warehousing; records management and retention; and surplus property management and redistribution. The program also supports County sustainability efforts through recycling and asset reuse programs.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,774,386	\$2,155,970	\$2,403,226	\$247,256	11.5%
Services & Supplies	\$1,429,205	\$1,596,958	\$1,333,564	\$(263,394)	(16.5)%
Other Charges	\$83,333	\$159,117	\$159,117	\$0	0.0%
Equipment	\$70,770	\$250,000	\$250,000	\$0	0.0%
Intrafund Charges	\$1,071,482	\$1,127,830	\$1,153,949	\$26,119	2.3%
Cost of Goods Sold	\$3,749,218	\$4,100,000	\$4,100,000	\$0	0.0%
Gross Expenditures/Appropriations	\$8,178,393	\$9,389,875	\$9,399,856	\$9,981	0.1%
Other Intrafund Reimbursements	\$(115,007)	\$(183,333)	\$(179,532)	\$3,801	(2.1)%
Intrafund Reimbursements within Department	\$(299,699)	\$(395,685)	\$(392,297)	\$3,388	(0.9)%
Total Intrafund Reimbursements	\$(414,706)	\$(579,018)	\$(571,829)	\$7,189	(1.2)%
Total Expenditures/Appropriations	\$7,763,688	\$8,810,857	\$8,828,027	\$17,170	0.2%
Charges for Services	\$7,893,104	\$8,780,879	\$8,802,705	\$21,826	0.2%
Miscellaneous Revenues	\$17,239	\$0	\$0	\$0	0.0%
Other Financing Sources	\$1,085	\$0	\$0	\$0	0.0%
Revenue	\$7,911,428	\$8,780,879	\$8,802,705	\$21,826	0.2%
Total Revenue	\$7,911,428	\$8,780,879	\$8,802,705	\$21,826	0.2%
Net Cost	\$(147,740)	\$29,978	\$25,322	\$(4,656)	(15.5)%
Positions	19.0	19.0	20.0	1.0	5.3%

Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations) based on a three-year average.
- A decrease in allocated Pension Obligation Bonds costs.
- A decrease in appropriations for one-time contingencies.

- An increase in salary and vendor costs with the FY 2026-27 base budget shift of the Countywide Sustainability program from the Office of the County Executive to General Services, including reallocation of 1.0 filled FTE position.
- A decrease in vendor costs associated with the FY 2026-27 base budget shift of the administration of Armored Courier Services from General Services to the Department of Finance.

The change in total revenue is due to:

- An increase in allocated cost recovery related to the shift of the Sustainability Program.
- A decrease in billable revenue for Armored Courier Services cost recovery that has shifted to Department of Finance starting in FY 2026-27.

Net Cost reflects a decrease in retained earnings.

Capital Construction

Budget Unit Functions & Responsibilities

The Facility Planning and Management Division of the Department of General Services (DGS) manages the **Capital Construction** Fund. This budget provides for major construction projects, which are a part of the long-range Capital Improvement Program, as well as minor alterations, improvements, and major equipment replacement in County-owned facilities. As a result of the County's financial limitations, the recommendations for Capital Construction Projects are limited to those that are cost-effective or required because of health, safety, security, or severe operational problems. The programs are:

- Administration and Planning
- Debt Service
- Projects

Goals

- Complete the Watt Ave Service Center and Safe Stay interior build-out (projected \$41 million project).
- Complete the Fleet Services Corp Yard Project (\$2.3 million), including replacement of vehicle gates, installation of additional gates, installation of security cameras, and overall yard security enhancements.
- Complete the expansion of the Main Jail Acute Psychiatric Unit / Suicidal Inmate Temporary Housing Unit.

Accomplishments

- Successfully completed flood repairs to the B.T. Collins Youth Detention Facility - Wing A (total project value exceeded \$3.8 million).
- Completed Phase 1 of the Branch Center Electrification Project.
- Completed the removal and replacement of the failing roof at the Economic Development Sacramento Shopette.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration and Planning	\$6,465,109	\$10,465,070	\$12,803,469	\$2,338,399	22.3%
Debt Service	\$1,130,963	\$1,131,081	\$1,130,083	\$(998)	(0.1)%
Projects	\$49,393,936	\$171,228,492	\$130,816,324	\$(40,412,168)	(23.6)%
Gross Expenditures/Appropriations	\$56,990,009	\$182,824,643	\$144,749,876	\$(38,074,767)	(20.8)%
Total Intrafund Reimbursements	\$(5,774,699)	\$(8,779,322)	\$(12,672,116)	\$(3,892,794)	44.3%
Total Expenditures/Appropriations	\$51,215,309	\$174,045,321	\$132,077,760	\$(41,967,561)	(24.1)%
Total Financing Uses	\$51,215,309	\$174,045,321	\$132,077,760	\$(41,967,561)	(24.1)%
Revenue	\$55,798,604	\$86,935,322	\$46,384,616	\$(40,550,706)	(46.6)%
Total Interfund Reimbursements	\$0	\$405,418	\$280,000	\$(125,418)	(30.9)%
Total Revenue	\$55,798,604	\$87,340,740	\$46,664,616	\$(40,676,124)	(46.6)%
Total Use of Fund Balance	\$82,121,287	\$86,704,581	\$85,413,144	\$(1,291,437)	(1.5)%
Total Financing Sources	\$137,919,891	\$174,045,321	\$132,077,760	\$(41,967,561)	(24.1)%
Net Cost	\$(86,704,582)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$19,176,889	\$54,945,882	\$41,335,067	\$(13,610,815)	(24.8)%
Other Charges	\$10,725,000	\$3,195,677	\$0	\$(3,195,677)	(100.0)%
Improvements	\$20,182,457	\$114,772,681	\$89,612,610	\$(25,160,071)	(21.9)%
Interfund Charges	\$1,130,963	\$1,131,081	\$1,130,083	\$(998)	(0.1)%
Intrafund Charges	\$5,774,699	\$8,779,322	\$12,672,116	\$3,892,794	44.3%
Gross Expenditures/Appropriations	\$56,990,009	\$182,824,643	\$144,749,876	\$(38,074,767)	(20.8)%
Intrafund Reimbursements within Department	\$(5,774,699)	\$(8,779,322)	\$(12,672,116)	\$(3,892,794)	44.3%
Total Intrafund Reimbursements	\$(5,774,699)	\$(8,779,322)	\$(12,672,116)	\$(3,892,794)	44.3%
Total Expenditures/Appropriations	\$51,215,309	\$174,045,321	\$132,077,760	\$(41,967,561)	(24.1)%
Total Financing Uses	\$51,215,309	\$174,045,321	\$132,077,760	\$(41,967,561)	(24.1)%
Fines, Forfeitures & Penalties	\$1,909,725	\$1,850,000	\$1,850,000	\$0	0.0%
Revenue from Use Of Money & Property	\$3,667,166	\$194,367	\$112,183	\$(82,184)	(42.3)%
Intergovernmental Revenues	\$21,791,448	\$34,917,579	\$3,314,070	\$(31,603,509)	(90.5)%
Charges for Services	\$28,234,806	\$49,973,376	\$41,108,363	\$(8,865,013)	(17.7)%
Miscellaneous Revenues	\$195,459	\$0	\$0	\$0	0.0%
Revenue	\$55,798,604	\$86,935,322	\$46,384,616	\$(40,550,706)	(46.6)%
Other Interfund Reimbursements	\$0	\$405,418	\$280,000	\$(125,418)	(30.9)%
Total Interfund Reimbursements	\$0	\$405,418	\$280,000	\$(125,418)	(30.9)%
Total Revenue	\$55,798,604	\$87,340,740	\$46,664,616	\$(40,676,124)	(46.6)%
Fund Balance	\$82,121,287	\$86,704,581	\$85,413,144	\$(1,291,437)	(1.5)%
Total Use of Fund Balance	\$82,121,287	\$86,704,581	\$85,413,144	\$(1,291,437)	(1.5)%
Total Financing Sources	\$137,919,891	\$174,045,321	\$132,077,760	\$(41,967,561)	(24.1)%
Net Cost	\$(86,704,582)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

SUPPLEMENTAL INFORMATION
Capital Construction Fund – Budget Unit 3100000
Fiscal Year 2026-27 Recommended Budget

The anticipated funding available within the Capital Construction Fund (CCF) for Fiscal Year 2026-27 is \$132,077,760. The Fiscal Year 2026-27 Recommended Budget includes several high priority projects in the County's Justice Facilities as well as projects at other County facilities.

The following is a summary of available financing and significant projects in this fund:

<u>Source</u>	<u>Amount</u>
Available Fund Balance (County-owned)	63,712,471
Available Fund Balance (Libraries)	4,762,500
Available Fund Balance (Mather Community Campus)	16,938,173
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	22,968,159
Vacancy Factor & Improvement Districts	2,687,019
Shared Meeting Rooms	791,106
Miscellaneous Revenues - Dept. Funded Projects	14,662,079
SHRA Community Development Block Grant	921,431
California State Library Grant	571,085
California State Library Grant – Supplemental Funding	1,690,118
American Rescue Plan Act (ARPA)	411,436
Revenue Leases	82,183
	<u>\$132,077,760</u>

Included in the following recommended appropriations for existing facility budgets is an amount which provides for unanticipated miscellaneous projects that are required to solve health, safety, or severe operational problems. Experience has shown that throughout the year these small projects must be done without the delay of processing through the normal budget cycle. By addressing emergency projects as the needs arise, unsafe and inefficient conditions are promptly corrected.

The recommended funding levels may change significantly if new revenue sources are identified. These new revenue sources may provide for the long-needed construction of new facilities to serve Sacramento County.

Project Appropriation Information is included in the following tables:

County Buildings & Capital Construction		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP	FY 2026-27 Budget not on CIP	FY 2026-27 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.	20,672,025	-	4,302,830	-
Capital Construction Total		\$20,672,025	\$ -	\$1,107,153	\$ -
NA	Bradshaw Miscellaneous Projects	25,000	-	-	-
NA	Bradshaw Parking Lot Maintenance	170,250	-	24,852	-
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)
P871607	DGS Warehouse - Install Fire Alarm Panel	-	125,785	-	125,785
P893331	Branch Center Complex - Fleet Electrification Project	-	-	-	(1,019,711)
P968626	Fleet Services Equipment Shop - Secure South County Corp Yard	-	-	-	(2,252,565)
P227980	Department of Health Services - Watt Avenue - Behavioral Health Campus	-	5,200,000	-	5,200,000
P275610	Voter Registration and Elections/Sheriff Office - Install Bollards	-	150,000	-	150,000
Bradshaw Complex Total		\$195,250	\$5,475,785	\$24,852	\$ (27,529,650)
NA	Downtown Miscellaneous Repairs	25,000	-	-	-
NA	Downtown Sidewalk Repairs	10,000	-	-	-
P000151	Central Plant - Repair Cooling Towers	-	1,776,090	-	1,276,090
P000205	New Administration Center - Replace-Repair Condensate Pans	-	-	-	(500,000)
P000221	Old Administration Building - Refurbish Air Handling Units	-	2,965,180	-	1,397,950
P010267	New Administration - Americans with Disabilities Act - Public Path of Travel - Ramp	-	-	-	(346,058)
P032542	New Administration Center - Replace System Furniture	-	215,000	-	(235,000)
P092049	Old Administration Building - Climate Control System Upgrade	-	1,000,000	-	752,489
P120590	New Administration Center - Water Filling Stations	-	-	-	(609,757)
P126985	New Administration Center - Central Plant - Hot Water Return Pipe Leak	-	750,000	-	(750,000)
P252168	County Garage - Americans with Disabilities Act - Public Path of Travel	-	1,910,154	-	1,306,253
P252302	County Garage - Americans with Disabilities Act - Transaction Window at Office	-	318,985	-	(10,000)
P275329	Old Administration Building - Americans with Disabilities Act - Public Interior	-	-	-	(819,839)
P377849	Old Administration Building - Elevator Assessment and Refurbish Scope and Estimate	-	350,000	-	100,000
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	-	185,000	-	(194,190)
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	-	120,000	-	(130,000)
P975153	New Parking Garage - Americans with Disabilities Act - Public Path of Travel	-	591,804	-	494,719
P981588	Central Plant - Climate Control System Upgrade	-	2,445,091	-	1,934,091
P992053	New Administration Center - Refurbish Elevators	-	262,218	-	(280,000)
Administration Center Total		\$35,000	\$12,889,522	\$ -	\$139,830
NA	Administration, Planning, and overhead supporting the Capital Construction Fund	6,934,660	-	3,137,856	-
Preliminary Planning and Administration Total		\$6,934,660	\$ -	\$3,137,856	\$ -
P878628	John M. Price District Attorney Building - Elevator Assessment and Refurbish Scope and Estimate	-	-	-	(250,000)
901 G Street Building Total		\$ -	\$ -	\$ -	\$ (250,000)

County Buildings & Capital Construction		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP
P690464	Department of Transportation - Americans with Disabilities Act - Public Path of Travel	-	116,992	-	30,000
P532651	Department of Transportation - EV Charging Stations	-	2,100,000	-	2,100,000
Maintenance Yard Total		\$ -	\$2,216,992	\$ -	\$2,130,000
NA	Administration, Planning, and overhead supporting the Capital Construction Fund	837,183	-	(125,418)	-
NA	Project Teams repairs and maintenance charges	1,500,000	-	600,000	-
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)	3,531,626	-	155,936	-
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		\$5,868,809	\$ -	\$630,518	\$ (1,429,975)
P000210	Office Building #3 - Asbestos Flooring Removal, Carpet Replacement and Minor Remodel	-	-	-	(1,582,585)
P846460	Office Building #3 - Replace Emergency Generator	-	228,104	-	228,104
Bradshaw Administration Building Total		\$ -	\$228,104	\$ -	\$ (1,354,481)
P667471	Spink Building - Elevator Assessment and Refurbish Scope and Estimate	-	-	-	(250,000)
Spink Building Total		\$ -	\$ -	\$ -	\$ (250,000)
P000161	Department of Technology Building - Replace Uninterruptible Power Supply	-	2,148,083	-	2,148,083
P327067	Department of Technology Building - Central Plant - Replace Two York Refrigerant 22 Chillers	-	743,348	-	(256,652)
P559510	Department of Technology Building - Relocate Exhaust Fan	-	-	-	(215,117)
P635273	Department of Technology Building - Replace Fire Alarm System	-	290,000	-	290,000
P719194	Department of Technology Building - Second Floor Removal of Walls	-	678,276	-	(300,000)
P884671	Department of Technology Building - Elevator Assessment And Refurbish Scope And Estimate	-	-	-	(213,927)
P226554	Department of Technology Building - Replace Generators	-	340,000	-	340,000
P751017	Department of Technology Building - Replace Roof	-	500,000	-	500,000
8th & G Street Building Total		\$ -	\$4,699,707	\$ -	\$2,292,387
P696355	Animal Care - Clinic Expansion	-	1,200,000	-	(967,745)
P356899	Animal Care Facility - Americans with Disabilities Act - Public Interior	-	300,000	-	(119,835)
P783759	Animal Care Facility - Americans with Disabilities Act - Public Path of Travel	-	158,441	-	(15,000)
P319498	Animal Care Facility - Americans with Disabilities Act - Staff Interior	-	547,275	-	547,275
Animal Care Facility Total		\$ -	\$ 2,205,716	\$ -	\$ (555,305)
P000169	General Services Facility - Americans with Disabilities Act Upgrades	-	564,330	-	-
P603013	General Services Facility - Replace Fire Panel in Server Room	-	80,000	-	80,000
General Services Facility Total		\$ -	\$644,330	\$ -	\$80,000
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	-	374,400	-	(20,000)
P152092	B. T. Collins Youth Detention Facility - Replace Obsolete HVAC Controllers	-	949,796	-	899,796
P229071	B.T. Collins Youth Detention Facility - Replace Radio Controller	-	140,000	-	65,000
P694127	B. T. Collins Youth Detention Facility - Replace Security Control System	-	3,828,294	-	(121,887)
P300170	B.T. Collins Youth Detention Facility - Dishwasher Replacement	-	550,000	-	(50,000)
P991139	B. T. Collins Youth Detention Facility - Wing A - Flood Damage Restoration - First Floor	-	-	-	(1,338,300)
Juvenile Center Total		\$ -	\$5,842,490	\$ -	\$ (1,183,609)

County Buildings & Capital Construction		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP
P391327	Warren E. Thornton Youth Center - Remodel Facility to Accommodate Two Behavior Health Programs	-	5,397,627	-	(15,602,878)
P316216	Warren E. Thornton Youth Center - Americans with Disabilities Act - Accessible Parking Spaces	-	800,000	-	800,000
P144957	Warren E. Thornton Youth Center - Install Addressable Fire Alarm System	-	1,500,000	-	1,500,000
Warren E. Thornton Youth Center Total		\$ -	\$7,697,627	\$ -	\$ (13,302,878)
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	-	1,479,690	-	(60,000)
P177197	Rio Cosumnes Correctional Center - Add Structures for Firearm Training	-	1,017,650	-	(150,000)
P191742	Rio Cosumnes Correctional Center - Sandra Larson Facility - Remodel Restroom	-	-	-	(800,000)
P233556	Rio Cosumnes Correctional Center - Repair Roadway Near Weld Shop	-	600,000	-	467,406
P241848	Rio Cosumnes Correctional Center - Electrical Connection to Substation and Backup Generator Site	-	-	-	(400,000)
P308124	Rio Cosumnes Correctional Center - Security Control Systems Upgrade	-	758,548	-	(943,176)
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)
P914623	Rio Cosumnes Correctional Center - Christopher Boone Facility - Replace Automatic Transfer Switch	-	120,630	-	120,630
P917376	Rio Cosumnes Correctional Center - Replace Potable Water Tank	-	5,304,108	-	(300,000)
P931755	Rio Cosumnes Correctional Center - New Modular Trailers	-	1,087,566	-	(500,914)
P964316	Rio Cosumnes Correctional Center - Bldg. 555 & 570 - Replace HVAC units with Chilled Water-Hot Water System	-	200,000	-	175,000
P965882	Rio Cosumnes Correctional Center - SSO Range House - Concrete Installation	-	560,000	-	(252,621)
P006206	Department of Technology Building - Energy Savings Performance Contract	-	2,645,896	-	2,645,896
P285405	Rio Cosumnes Correctional Center - Main Kitchen - Window Replacement	-	97,402	-	97,402
P000248	Rio Cosumnes Correctional Center - Rec - Visit Building - Replace Roof	-	350,000	-	350,000
P000249	Rio Cosumnes Correctional Center - Re-Entry - Education - Replace Roof	-	250,000	-	250,000
P968607	Rio Cosumnes Correctional Center - Replace Water Well Portable Generator	-	425,000	-	425,000
P833767	Sheriff Administration Building - Energy Savings Performance Contract	-	1,314,824	-	1,314,824
Rio Cosumnes Correctional Center Total		\$ -	\$16,591,314	\$ -	\$ (1,163,895)
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	-	2,282,183	-	322,100
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	-	800,000	-	(154,932)
P557375	Main Jail - Hall of Justice - Replace Roll Up Doors	-	-	-	(335,000)
P621132	Main Jail - Hall of Justice - Refurbish Kitchen Walk-in Refrigerator	-	316,811	-	316,811

County Buildings & Capital Construction		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP
P630627	Main Jail - Hall of Justice - Expand the Acute Psychiatric Unit (APU) and Suicidal Inmate Temporary Housing Unit (SITHU)	-	2,711,066	-	(2,262,226)
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	-	-
P250819	Main Jail - Hall of Justice - Repair Leaking Planter Boxes	-	684,324	-	684,324
P344639	Main Jail - Hall of Justice - Central Control Work Stations and Room Improvements	-	717,288	-	717,288
Lorenzo E. Patino Hall of Justice Total		\$ -	\$7,756,044	\$ -	\$ (2,058,565)
P081296	Sheriff's North East Sub Station - Repave Parking Lot	-	392,229	-	(100,000)
P238491	Sheriff's North East Sub Station - Install Fire Alarm Panel	-	180,000	-	(10,000)
North Area Substation Total		\$ -	\$572,229	\$ -	\$ (110,000)
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	-	774,149	-	724,149
South Area Substation Total		\$ -	\$774,149	\$ -	\$617,501
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	-	94,419	-	(90,368)
Coroner/Crime Laboratory Total		\$ -	\$94,419	\$ -	\$ (2,774,069)
P067347	Mental Health Center - Recoat/Restore Roof	-	-	-	(2,023,961)
P823031	Mental Health Center - Suite 300 - Americans with Disabilities Act - Public Path of Travel	-	1,200,000	-	947,147
P995038	Mental Health Center - Replace Two 500Mbh Boilers	-	-	-	(25,000)
Sacramento Mental Health Facility Total		\$ -	\$1,200,000	\$ -	\$ (1,101,814)
P000225	Paul F. Hom M.D. Primary Care Facility - Repair Fireproofing in Ceiling	-	968,412	-	668,412
P748090	Paul F. Hom M.D. Primary Care Facility - Install Addressable Fire Alarm System	-	500,000	-	500,000
P956621	Paul F. Hom M.D. Primary Care Facility - Replace Fire Alarm System	-	1,600,000	-	1,600,000
Primary Care Center Total		\$ -	\$3,068,412	\$ -	\$2,768,412
NA	Debt Service on Facilities (ACP)	280,083	-	(998)	-
NA	Juvenile Courthouse debt service pass through	850,000	-	-	-
Transfers/Reimbursements Total		\$1,130,083	\$ -	\$ (998)	\$ -
P064475	Ecology Lane Building - Surveys Building Replace Air Handler 1	-	-	-	(811,181)
Ecology Lane Total		\$ -	\$ -	\$ -	\$ (811,181)
County Buildings & Capital Construction Total		\$34,835,827	\$71,956,840	\$4,899,381	\$ (45,889,983)

Libraries		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP
NA	Available appropriations to apply to capital improvement projects not yet identified as project numbers on the CIP.	1,663,990	-	840,226	-
P255309	Rancho Cordova Library – Emergency Lighting System	-	54,289	-	-
P543936	Arcade Library – Americans with Disabilities Act Upgrades – Public Path of Travel	-	224,860	-	140
P567602	Rancho Cordova Library – Repair Parking Lot	-	699,858	-	199,858
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)
P755917	Antelope Library – Pavement Repair-Replacement	-	61,500	-	61,500
P597481	Arcade Library – Pavement Repair – FDR w/HMA Overlay	-	815,300	-	815,300
P127690	Carmichael Library – Pavement Repair-Replacement	-	96,061	-	96,061
P582952	Southgate Library – Pavement Repair-Replacement	-	55,813	-	55,813
P806110	Walnut Grove Library – Pavement Repair – Slurry Seal	-	51,000	-	51,000
County Libraries – CCF Total		\$1,663,990	\$2,183,681	\$840,226	\$529,783
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	-	696,852	-	217,633
P605822	Carmichael Library – Americans with Disabilities Act Upgrades – Public Interior	-	588,960	-	235,723
P098925	Carmichael Library – Replace 10-Ton HVAC Split Systems	-	1,028,393	-	(476,680)
Carmichael Library Grant Total		\$ -	\$2,314,205	\$ -	\$ (23,324)
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		\$1,663,990	\$4,497,886	\$840,226	\$ (2,989,782)

Mather Community Campus		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP	FY 2026-27 Budget not on CIP	FY 2026-27 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).	14,716,956	-	1,489,663	-
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	-	-
P264534	Mather Community Campus - Kitchen Building 1705 - Install Addressable Fire Alarm System	-	450,000	-	450,000
P322708	Mather Community Campus - Update perimeter landscaping and repair/replace irrigation system	-	500,000	-	-
P328103	Mather Community Campus - Building 1706 - Replace Domestic Water Heater	-	-	-	(330,000)
P393922	Mather Community Campus - Building 1706 - New Roof and Install Fall protection	-	-	-	(319,588)
P446033	Mather Community Campus - Building 1703 - Replace Roof and Install Fall Protection	-	553,716	-	553,716
P486394	Mather Community Campus - Building 1705 Kitchen - New Roof and Install Fall protection	-	1,299,785	-	1,299,785
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	-	30,000	-	(470,000)
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	-	-
P902221	Mather Community Campus - Building 1701 - Install Fall Protection	-	249,021	-	249,021
P971656	Mather Community Campus - Building 1703 - Install Addressable Fire Alarm System	-	495,710	-	-
Mather Community Campus - CCF Total		\$14,716,956	\$4,406,261	\$1,489,663	\$ (317,066)
Mather Community Campus Total		\$14,716,956	\$4,406,261	\$1,489,663	\$ (317,066)
Grand Total		\$51,216,773	\$80,860,987	\$7,229,270	\$ (49,196,831)
Total Financing Uses			\$132,077,760		\$ (41,967,561)

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$5,686,201	\$9,535,588	\$12,803,469	\$3,267,881	34.3%
Improvements	\$778,907	\$929,482	\$0	\$(929,482)	(100.0)%
Gross Expenditures/Appropriations	\$6,465,109	\$10,465,070	\$12,803,469	\$2,338,399	22.3%
Intrafund Reimbursements within Department	\$(5,493,736)	\$(8,498,241)	\$(12,392,033)	\$(3,893,792)	45.8%
Total Intrafund Reimbursements	\$(5,493,736)	\$(8,498,241)	\$(12,392,033)	\$(3,893,792)	45.8%
Total Expenditures/Appropriations	\$971,373	\$1,966,829	\$411,436	\$(1,555,393)	(79.1)%
Total Financing Uses	\$971,373	\$1,966,829	\$411,436	\$(1,555,393)	(79.1)%
Revenue from Use Of Money & Property	\$55,169	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$798,926	\$1,242,106	\$131,436	\$(1,110,670)	(89.4)%
Charges for Services	\$292,813	\$319,305	\$0	\$(319,305)	(100.0)%
Miscellaneous Revenues	\$(63,065)	\$0	\$0	\$0	0.0%
Revenue	\$1,083,843	\$1,561,411	\$131,436	\$(1,429,975)	(91.6)%
Other Interfund Reimbursements	\$0	\$405,418	\$280,000	\$(125,418)	(30.9)%
Total Interfund Reimbursements	\$0	\$405,418	\$280,000	\$(125,418)	(30.9)%
Total Revenue	\$1,083,843	\$1,966,829	\$411,436	\$(1,555,393)	(79.1)%
Total Financing Sources	\$1,083,843	\$1,966,829	\$411,436	\$(1,555,393)	(79.1)%
Net Cost	\$(112,470)	\$0	\$0	\$0	0.0%

Summary of Changes

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

- Decreases in non-County-owned planned capital expenditures in the Capital Improvement Plan (CIP).
- Increases in allocations, staff costs for administrative oversight of the CIP, and miscellaneous planning costs.

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

- Decreases in the American Rescue Plan Act (ARPA) funded and departmental funded revenue for CIP projects at facilities that are not County-owned.
- Decreases in the ARPA Administrative costs for the remaining time as ARPA is approaching the end of grant claiming term of December 31, 2026.

Debt Service

Program Overview

Debt Service provides bond and loan payments on buildings within the County.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$1,130,963	\$1,131,081	\$1,130,083	\$(998)	(0.1)%
Gross Expenditures/Appropriations	\$1,130,963	\$1,131,081	\$1,130,083	\$(998)	(0.1)%
Intrafund Reimbursements within Department	\$(280,963)	\$(281,081)	\$(280,083)	\$998	(0.4)%
Total Intrafund Reimbursements	\$(280,963)	\$(281,081)	\$(280,083)	\$998	(0.4)%
Total Expenditures/Appropriations	\$850,000	\$850,000	\$850,000	\$0	0.0%
Total Financing Uses	\$850,000	\$850,000	\$850,000	\$0	0.0%
Fines, Forfeitures & Penalties	\$880,341	\$850,000	\$850,000	\$0	0.0%
Revenue	\$880,341	\$850,000	\$850,000	\$0	0.0%
Total Revenue	\$880,341	\$850,000	\$850,000	\$0	0.0%
Total Financing Sources	\$880,341	\$850,000	\$850,000	\$0	0.0%
Net Cost	\$(30,341)	\$0	\$0	\$0	0.0%

Summary of Changes

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

- Decreases in the debt service allocation with an offsetting decrease in intrafund reimbursement.

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 correctional facilities, medical facilities, and housing facilities.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$13,490,688	\$45,410,294	\$28,531,598	\$(16,878,696)	(37.2)%
Other Charges	\$10,725,000	\$3,195,677	\$0	\$(3,195,677)	(100.0)%
Improvements	\$19,403,549	\$113,843,199	\$89,612,610	\$(24,230,589)	(21.3)%
Intrafund Charges	\$5,774,699	\$8,779,322	\$12,672,116	\$3,892,794	44.3%
Gross Expenditures/Appropriations	\$49,393,936	\$171,228,492	\$130,816,324	\$(40,412,168)	(23.6)%
Total Expenditures/Appropriations	\$49,393,936	\$171,228,492	\$130,816,324	\$(40,412,168)	(23.6)%
Total Financing Uses	\$49,393,936	\$171,228,492	\$130,816,324	\$(40,412,168)	(23.6)%
Fines, Forfeitures & Penalties	\$1,029,383	\$1,000,000	\$1,000,000	\$0	0.0%
Revenue from Use Of Money & Property	\$3,611,997	\$194,367	\$112,183	\$(82,184)	(42.3)%
Intergovernmental Revenues	\$20,992,522	\$33,675,473	\$3,182,634	\$(30,492,839)	(90.5)%
Charges for Services	\$27,941,993	\$49,654,071	\$41,108,363	\$(8,545,708)	(17.2)%
Miscellaneous Revenues	\$258,524	\$0	\$0	\$0	0.0%
Revenue	\$53,834,420	\$84,523,911	\$45,403,180	\$(39,120,731)	(46.3)%
Total Revenue	\$53,834,420	\$84,523,911	\$45,403,180	\$(39,120,731)	(46.3)%
Fund Balance	\$82,121,287	\$86,704,581	\$85,413,144	\$(1,291,437)	(1.5)%
Total Use of Fund Balance	\$82,121,287	\$86,704,581	\$85,413,144	\$(1,291,437)	(1.5)%
Total Financing Sources	\$135,955,707	\$171,228,492	\$130,816,324	\$(40,412,168)	(23.6)%
Net Cost	\$(86,561,771)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Decreases in total expenditures for projects in the CIP.
- Decreases in ARPA pass through costs for subrecipient capital projects.
- Increases in the transfer costs for the Administration and Planning program.

The change in total revenue is due to:

- Decreases in ARPA funding of CIP projects.

- Decreases in ARPA pass through revenue for subrecipient capital projects.
- Decreases in department funded revenue for CIP projects.
- Increases in State grants funding projects at Mather Community Campus.
- Increases in facility use allocation revenue.

Fixed Assets-Heavy Equipment

Budget Unit Functions & Responsibilities

The Capital Outlay **Heavy Equipment** budget unit was established to collect replacement costs from heavy equipment rental customers for replacement of heavy equipment rentals. When heavy rental equipment meets the threshold for replacement, the costs for like replacement are covered by the Capital Outlay fund.

Goals

- Fund the purchases of heavy equipment rental replacements annually.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Capital Outlay - Heavy Equipment	\$2,741,259	\$13,740,836	\$13,366,640	\$(374,196)	(2.7)%
Gross Expenditures/Appropriations	\$2,741,259	\$13,740,836	\$13,366,640	\$(374,196)	(2.7)%
Total Intrafund Reimbursements	\$(178,716)	\$(181,884)	\$(182,352)	\$(468)	0.3%
Total Expenditures/Appropriations	\$2,562,543	\$13,558,952	\$13,184,288	\$(374,664)	(2.8)%
Revenue	\$4,477,858	\$6,209,172	\$4,736,169	\$(1,473,003)	(23.7)%
Total Revenue	\$4,477,858	\$6,209,172	\$4,736,169	\$(1,473,003)	(23.7)%
Net Cost	\$(1,915,315)	\$7,349,780	\$8,448,119	\$1,098,339	14.9%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$114,282	\$42,000	\$42,000	\$0	0.0%
Equipment	\$2,626,977	\$13,698,836	\$13,324,640	\$(374,196)	(2.7)%
Gross Expenditures/Appropriations	\$2,741,259	\$13,740,836	\$13,366,640	\$(374,196)	(2.7)%
Other Intrafund Reimbursements	\$(178,716)	\$(181,884)	\$(182,352)	\$(468)	0.3%
Total Intrafund Reimbursements	\$(178,716)	\$(181,884)	\$(182,352)	\$(468)	0.3%
Total Expenditures/Appropriations	\$2,562,543	\$13,558,952	\$13,184,288	\$(374,664)	(2.8)%
Charges for Services	\$3,682,348	\$3,914,235	\$4,181,169	\$266,934	6.8%
Miscellaneous Revenues	\$329,844	\$1,994,937	\$255,000	\$(1,739,937)	(87.2)%
Other Financing Sources	\$465,667	\$300,000	\$300,000	\$0	0.0%
Revenue	\$4,477,858	\$6,209,172	\$4,736,169	\$(1,473,003)	(23.7)%
Total Revenue	\$4,477,858	\$6,209,172	\$4,736,169	\$(1,473,003)	(23.7)%
Net Cost	\$(1,915,315)	\$7,349,780	\$8,448,119	\$1,098,339	14.9%

Summary of Changes

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

- A decrease in heavy equipment purchases for additions.
- An increase in heavy equipment purchases for replacements.

The change in total revenue is due to:

- A decrease in contributions from the using departments for heavy equipment additions.
- An increase in replacement cost recovery revenue from the monthly heavy rental rates.

Net Cost reflects a decrease in retained earnings.

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

Class	Description	Requested		Requested Amount
		New	Replace	
157	Bus, Camp Crew	0	2	563,306
159	Bus, 40+ Passengers	0	2	850,000
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	1	0	255,000
176	8-10 cu. Yd., 3 Axle	0	6	2,475,000
177	5-6 cu. Yd., Dump w/ Front Load	0	3	1,290,000
198	Asphalt Paver	0	2	1,290,483
213	Trailer, Portable	0	2	86,500
221	Trailer, Utility 12ft Flatbed 4 whl	0	1	80,000
227	Attenuator Trailers	0	4	170,240
234	Trailer, Lowbed Platform, 6 Ton	0	2	125,000
292	Step Van	0	5	1,225,000
366	Air Compressor, 150 to 185cfm	0	1	31,200
380	Shop Tow, Small	0	1	95,000
390	Aerial Lift, Platform Truck Mounted	0	1	395,140
396	Truck with Boom	0	1	280,000
424	150 HP Grader	0	1	450,000
474	Slope Mower W/ Boom	0	1	265,000
482	Melter, Applicator	0	3	741,636
572	Vibratory Roller - Over 20,000 lbs.	0	1	249,892
772	Construction Sweeper, Self Propelled	0	1	105,000
779	Mechanical Broom Road Sweeper	0	1	880,000
881	Stand Up Skid Steer Tool Carrier & Trailer	0	1	108,000
882	Ind. Tractor w/ 1 Cu Yd.	0	1	80,000
890	Excavator, 55 HP	0	1	208,243
891	Excavator, 129 HP	0	1	335,000
941	Low Bed Rental Trailer Only	0	1	165,000
	Total	1	49	13,324,640

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.

Goals

- Fund the purchases of light fleet rental replacements annually, adapting to the State of California executive order that requires that all new cars and passenger trucks sold in California be zero-emission vehicles by 2035.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Capital Outlay - Automotive Equipment	\$14,297,233	\$12,195,346	\$8,134,457	\$(4,060,889)	(33.3)%
Gross Expenditures/Appropriations	\$14,297,233	\$12,195,346	\$8,134,457	\$(4,060,889)	(33.3)%
Total Expenditures/Appropriations	\$14,297,233	\$12,195,346	\$8,134,457	\$(4,060,889)	(33.3)%
Revenue	\$5,021,702	\$1,746,201	\$1,291,000	\$(455,201)	(26.1)%
Total Revenue	\$5,021,702	\$1,746,201	\$1,291,000	\$(455,201)	(26.1)%
Net Cost	\$9,275,531	\$10,449,145	\$6,843,457	\$(3,605,688)	(34.5)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$0	\$188,928	\$255,000	\$66,072	35.0%
Equipment	\$14,297,233	\$12,006,418	\$7,879,457	\$(4,126,961)	(34.4)%
Gross Expenditures/Appropriations	\$14,297,233	\$12,195,346	\$8,134,457	\$(4,060,889)	(33.3)%
Total Expenditures/Appropriations	\$14,297,233	\$12,195,346	\$8,134,457	\$(4,060,889)	(33.3)%
Charges for Services	\$912,874	\$791,000	\$791,000	\$0	0.0%
Miscellaneous Revenues	\$2,751,269	\$455,201	\$0	\$(455,201)	(100.0)%
Other Financing Sources	\$1,357,559	\$500,000	\$500,000	\$0	0.0%
Revenue	\$5,021,702	\$1,746,201	\$1,291,000	\$(455,201)	(26.1)%
Total Revenue	\$5,021,702	\$1,746,201	\$1,291,000	\$(455,201)	(26.1)%
Net Cost	\$9,275,531	\$10,449,145	\$6,843,457	\$(3,605,688)	(34.5)%

Summary of Changes

The change in total appropriations is due to:

- A decrease in expenditures for planned vehicle replacements and additions.
- An increase in one-time contributions to the Fixed Assets – Heavy Equipment budget unit (BU 2070000).

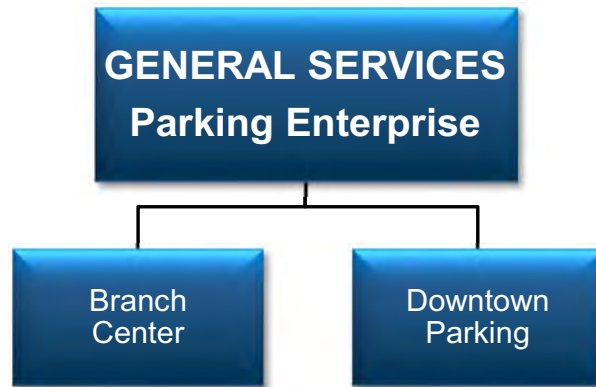
The change in total revenue is due to the removal of contributions for vehicle additions.

Net Cost reflects a decrease in retained earnings.

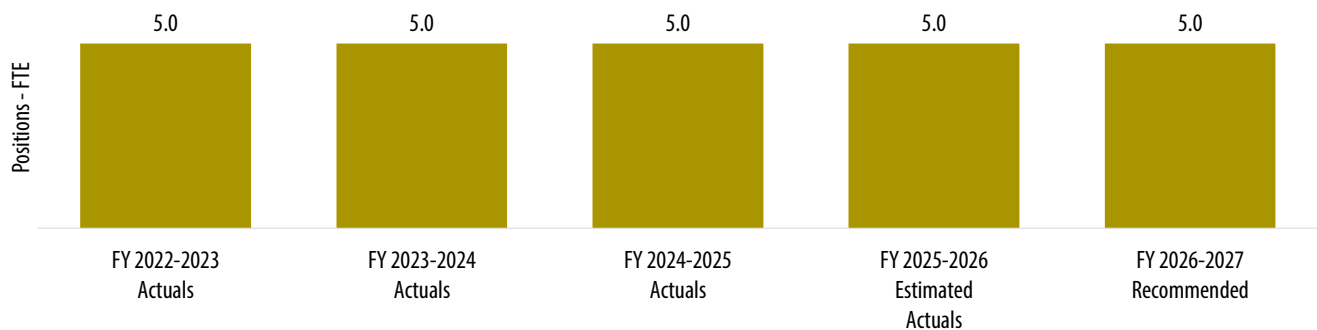
**SUMMARY OF CAPITAL OUTLAY
LIGHT EQUIPMENT (Budget Unit 7080000)**

Class	Description	Requested		Requested Amount
		New	Replace	
107	1/2 Ton Compact Pick-up	0	2	76,036
110	Compact	0	17	747,694
122	Sheriff's Patrol Car	0	37	2,307,135
124	Undercover	0	22	718,718
126	Sheriff's Training	0	10	623,550
131	1/2 Ton Pick-up, Extended Cab	0	21	1,133,349
132	1/2 Ton Pick-up, Regular Cab	0	3	160,449
134	1 Ton Utility Truck	0	2	340,212
137	3/4 Ton Utility Truck	0	2	167,164
140	4x4 Pick-up	0	4	220,896
141	Animal Care and Reg Truck	0	3	481,089
150	Mini-van	0	5	209,125
153	1 Ton Van	0	4	297,596
154	Sport Utility Vehicle	0	6	396,444
	Total	0	138	7,879,457

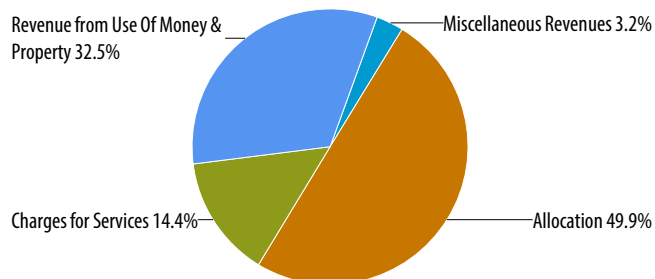
Parking Enterprise
Department Structure
Joshua Green, Director



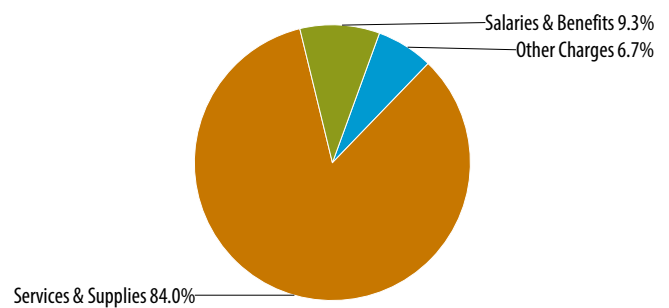
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Parking Enterprise of the Department of General Services provides parking services to the public, county employees, and a variety of governmental agencies located in the Downtown and Branch Center complexes through the operation of various lots and garages at these locations. Parking Enterprise also operates bicycle storage and shower/locker facilities in the Downtown Complex and one bicycle storage unit in the Branch Center complex; enforces parking regulations on county-owned property; and reviews and processes citations and administrative reviews for the Department of Airports, General Services, Regional Parks, and the California Highway Patrol through a contract with the City of Sacramento.

Goals

- Develop short and long range plans for provision of adequate parking spaces in the downtown and outlying areas.
- Seek to enhance the structural integrity of County parking garages and maintenance of County parking lots, keeping parking areas clean and safe for our patrons.
- Make greater use of automation for parking lot control and revenue collection.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Parking Enterprise	\$2,848,127	\$4,918,341	\$6,120,628	\$1,202,287	24.4%
Gross Expenditures/Appropriations	\$2,848,127	\$4,918,341	\$6,120,628	\$1,202,287	24.4%
Total Expenditures/Appropriations	\$2,848,127	\$4,918,341	\$6,120,628	\$1,202,287	24.4%
Revenue	\$2,995,939	\$2,926,606	\$3,066,206	\$139,600	4.8%
Total Revenue	\$2,995,939	\$2,926,606	\$3,066,206	\$139,600	4.8%
Net Cost	\$(147,812)	\$1,991,735	\$3,054,422	\$1,062,687	53.4%
Positions	5.0	5.0	5.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$455,666	\$543,208	\$571,543	\$28,335	5.2%
Services & Supplies	\$2,094,082	\$3,994,796	\$5,140,611	\$1,145,815	28.7%
Other Charges	\$298,379	\$380,337	\$408,474	\$28,137	7.4%
Gross Expenditures/Appropriations	\$2,848,127	\$4,918,341	\$6,120,628	\$1,202,287	24.4%
Total Expenditures/Appropriations	\$2,848,127	\$4,918,341	\$6,120,628	\$1,202,287	24.4%
Revenue from Use Of Money & Property	\$2,152,729	\$1,936,795	\$1,991,795	\$55,000	2.8%
Charges for Services	\$647,845	\$794,151	\$878,751	\$84,600	10.7%
Miscellaneous Revenues	\$195,364	\$195,660	\$195,660	\$0	0.0%
Revenue	\$2,995,939	\$2,926,606	\$3,066,206	\$139,600	4.8%
Total Revenue	\$2,995,939	\$2,926,606	\$3,066,206	\$139,600	4.8%
Net Cost	\$(147,812)	\$1,991,735	\$3,054,422	\$1,062,687	53.4%
Positions	5.0	5.0	5.0	0.0	0.0%

Summary of Changes

The change in total appropriations is due to:

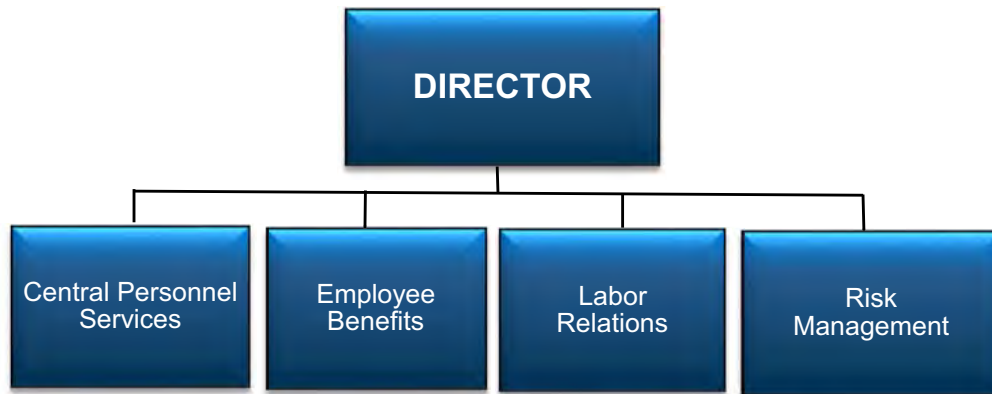
- Increases in negotiated salary and benefits costs.
- A decrease in Pension Obligation Bond costs.
- An increase in allocated costs primarily from the Facility Use Allocation and the Countywide Cost Allocation Plan.
- An increase in one-time appropriations for parking facility improvement project costs.

The change in total revenue is due to:

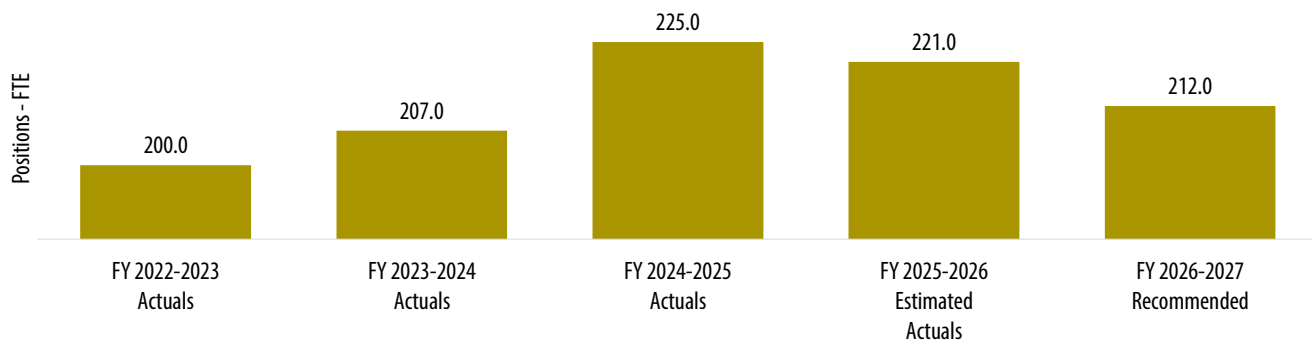
- An increase in event and public parking revenue for estimated increases in parking activity.
- An increase in interest income based on historical actuals.

Net Cost reflects a decrease in retained earnings.

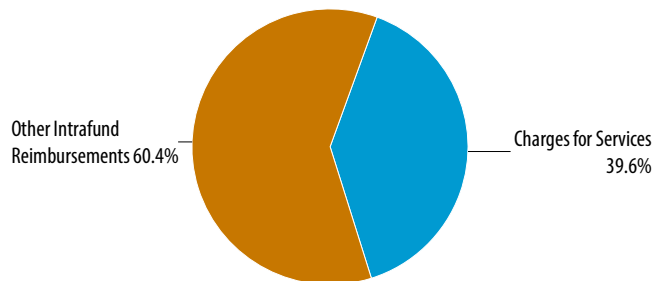
Personnel Services
Department Structure
Joseph Angelo, Director



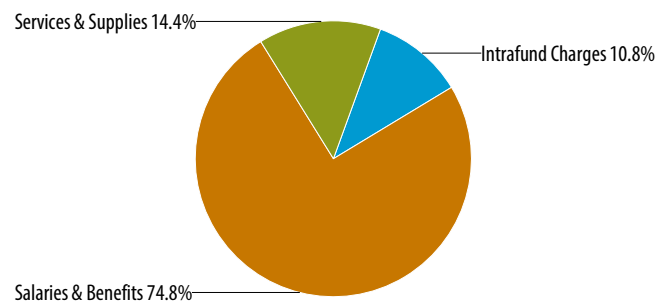
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Department of Personnel Services** is responsible for providing centralized personnel management, employee benefits administration, and risk management services. The department's functions include: administering the County Classification Plan; designing job-related examinations for County job classifications, administering County Civil Service examinations, and certifying eligible candidates for employment; managing employee benefits contracts and overseeing employee benefits programs, such as health and dental plans for employees and retirees; providing or managing skills-based training programs, offering employee development services, and delivering countywide and department-specific training services; processing personnel and payroll transactions; offering department-specific human resources services and support to the County's operational departments; providing training and technical assistance to County agencies and departments to ensure compliance with laws prohibiting discrimination against persons with disabilities; conducting Equal Employment recruiting and monitoring; and administering the County's Unemployment, Liability/Property, Workers' Compensation, and Dental Insurance Funds.

These services are structured through the following programs to effectively meet the needs of the County and its employees:

- Administration
- Benefits
- County Safety Office
- Department Services
- Disability Compliance
- Employment Services
- Equal Employment Opportunity
- Labor Relations
- Liability/Property Insurance Personnel
- Training & Organizational Development
- Workers' Compensation Personnel

Goals

- Implement new targeted hiring event model for departments with hard-to-fill or critical positions.
- Work with Departments to provide Workers' Compensation education and enhance communication of claims status vis-a-vis teaching disability awareness courses as part of County's supervisory training series.
- Embed inclusion in policy, program, training, performance measures, and service delivery and identify Diversity, Equity, and Inclusion (DEI) metrics and tools to measure progress and effectiveness of Sacramento County initiatives.

Accomplishments

- Successfully implemented a countywide electronic hiring process, increasing automation and transparency.

- Organized the 2025 T.H.R.I.V.E. Summit at Sacramento State on October 15, which was highly successful with nearly 700 attendees. The event focused on advancing racial equity and civic engagement, featuring a dynamic panel of elected officials, community leaders, and academic thought leaders sharing insights on innovating equity.
- Successfully negotiated all 22 of the County's labor contracts that expired on June 30, 2025, ensuring three to four years of labor stability while maintaining ongoing competitiveness within the County's labor market.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration	\$2,196,854	\$2,568,953	\$2,568,953	\$0	0.0%
Benefits	\$3,705,650	\$3,575,917	\$3,815,869	\$239,952	6.7%
County Safety Office	\$2,011,420	\$2,339,114	\$2,101,642	\$(237,472)	(10.2)%
Department Services	\$18,702,694	\$18,648,163	\$18,456,552	\$(191,611)	(1.0)%
Disability Compliance	\$678,763	\$678,806	\$701,818	\$23,012	3.4%
Employment Services	\$9,782,033	\$10,121,517	\$9,743,730	\$(377,787)	(3.7)%
Equal Employment Opportunity	\$374,303	\$436,030	\$464,182	\$28,152	6.5%
Labor Relations	\$1,716,173	\$1,795,996	\$1,770,015	\$(25,981)	(1.4)%
Liability/Property Insurance Personnel	\$1,186,613	\$1,358,100	\$1,253,162	\$(104,938)	(7.7)%
Training & Organization Development	\$2,209,214	\$3,021,014	\$2,957,891	\$(63,123)	(2.1)%
Workers' Compensation Personnel	\$5,080,856	\$5,485,455	\$5,665,064	\$179,609	3.3%
Gross Expenditures/Appropriations	\$47,644,573	\$50,029,065	\$49,498,878	\$(530,187)	(1.1)%
Total Intrafund Reimbursements	\$(26,743,296)	\$(30,510,757)	\$(29,907,010)	\$603,747	(2.0)%
Total Expenditures/Appropriations	\$20,901,277	\$19,518,308	\$19,591,868	\$73,560	0.4%
Revenue	\$20,899,409	\$19,518,308	\$19,591,868	\$73,560	0.4%
Total Revenue	\$20,899,409	\$19,518,308	\$19,591,868	\$73,560	0.4%
Net Cost	\$1,868	\$0	\$0	\$0	0.0%
Positions	225.0	221.0	212.0	(9.0)	(4.1)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$36,065,717	\$37,182,075	\$37,046,608	\$(135,467)	(0.4)%
Services & Supplies	\$6,244,327	\$7,186,962	\$7,117,643	\$(69,319)	(1.0)%
Equipment	\$17,568	\$0	\$0	\$0	0.0%
Intrafund Charges	\$5,316,962	\$5,660,028	\$5,334,627	\$(325,401)	(5.7)%
Gross Expenditures/Appropriations	\$47,644,573	\$50,029,065	\$49,498,878	\$(530,187)	(1.1)%
Other Intrafund Reimbursements	\$(26,743,296)	\$(30,510,757)	\$(29,907,010)	\$603,747	(2.0)%
Total Intrafund Reimbursements	\$(26,743,296)	\$(30,510,757)	\$(29,907,010)	\$603,747	(2.0)%
Total Expenditures/Appropriations	\$20,901,277	\$19,518,308	\$19,591,868	\$73,560	0.4%
Fines, Forfeitures & Penalties	\$425,504	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$(3,974)	\$0	\$0	\$0	0.0%
Charges for Services	\$20,475,989	\$19,518,308	\$19,591,868	\$73,560	0.4%
Miscellaneous Revenues	\$1,890	\$0	\$0	\$0	0.0%
Revenue	\$20,899,409	\$19,518,308	\$19,591,868	\$73,560	0.4%
Total Revenue	\$20,899,409	\$19,518,308	\$19,591,868	\$73,560	0.4%
Net Cost	\$1,868	\$0	\$0	\$0	0.0%
Positions	225.0	221.0	212.0	(9.0)	(4.1)%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have decreased by 9.0 FTEs from the prior year Adopted Budget due to:

- 9.0 FTE decrease in recommended reduction scenarios. – 9.0 FTE vacant

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Benefits	(50,000)	0	(50,000)	0	0.0
County Safety Office	(357,051)	0	(357,051)	0	(2.0)
Department Services	(602,722)	521,722	(81,000)	0	(3.0)
Disability Compliance	(28,152)	0	(28,152)	0	0.0
Employment Services	(457,627)	0	(457,627)	0	(3.0)
Labor Relations	(49,570)	0	(49,570)	0	0.0
Liability/Property Insurance Personnel	(146,047)	0	(146,047)	0	(1.0)
Training & Organization Development	(174,202)	0	(174,202)	0	0.0

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,309,466	\$1,436,724	\$1,469,450	\$32,726	2.3%
Services & Supplies	\$122,280	\$389,570	\$357,172	\$(32,398)	(8.3)%
Intrafund Charges	\$765,108	\$742,659	\$742,331	\$(328)	(0.0)%
Gross Expenditures/Appropriations	\$2,196,854	\$2,568,953	\$2,568,953	\$0	0.0%
Other Intrafund Reimbursements	\$(1,781,573)	\$(2,068,606)	\$(2,060,829)	\$7,777	(0.4)%
Total Intrafund Reimbursements	\$(1,781,573)	\$(2,068,606)	\$(2,060,829)	\$7,777	(0.4)%
Total Expenditures/Appropriations	\$415,281	\$500,347	\$508,124	\$7,777	1.6%
Charges for Services	\$414,781	\$500,347	\$508,124	\$7,777	1.6%
Miscellaneous Revenues	\$440	\$0	\$0	\$0	0.0%
Revenue	\$415,221	\$500,347	\$508,124	\$7,777	1.6%
Total Revenue	\$415,221	\$500,347	\$508,124	\$7,777	1.6%
Net Cost	\$60	\$0	\$0	\$0	0.0%
Positions	6.0	7.0	7.0	0.0	0.0%

Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by reductions in technology expenses and contract services related to the bi-annual T.H.R.I.V.E summit.

Total change in revenue is due to:

- Increases in cost recovery from DPS programs.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,869,774	\$1,823,498	\$2,048,116	\$224,618	12.3%
Services & Supplies	\$1,139,896	\$1,067,354	\$1,063,862	\$(3,492)	(0.3)%
Intrafund Charges	\$695,981	\$685,065	\$703,891	\$18,826	2.7%
Gross Expenditures/Appropriations	\$3,705,650	\$3,575,917	\$3,815,869	\$239,952	6.7%
Other Intrafund Reimbursements	\$(1,980,888)	\$(2,088,157)	\$(2,348,093)	\$(259,936)	12.4%
Total Intrafund Reimbursements	\$(1,980,888)	\$(2,088,157)	\$(2,348,093)	\$(259,936)	12.4%
Total Expenditures/Appropriations	\$1,724,762	\$1,487,760	\$1,467,776	\$(19,984)	(1.3)%
Fines, Forfeitures & Penalties	\$425,504	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$(3,974)	\$0	\$0	\$0	0.0%
Charges for Services	\$1,300,773	\$1,487,760	\$1,467,776	\$(19,984)	(1.3)%
Miscellaneous Revenues	\$835	\$0	\$0	\$0	0.0%
Revenue	\$1,723,139	\$1,487,760	\$1,467,776	\$(19,984)	(1.3)%
Total Revenue	\$1,723,139	\$1,487,760	\$1,467,776	\$(19,984)	(1.3)%
Net Cost	\$1,623	\$0	\$0	\$0	0.0%
Positions	13.0	13.0	14.0	1.0	7.7%

Summary of Changes

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

- Increases in negotiated salary and benefits costs and additional position costs from a transfer from Employment Services, and partial position cost transfer from Deferred Compensation.
- Increases in allocated costs such as telecommunication, facility use, liability insurance, and Wide Area Network services.
- Increases in Department and Division Overhead charges.
- A recommended reduction detailed later in this section.

The change in total revenue is due to:

- An increase in cost recovery from DPS programs.
- A recommended reduction detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS Employee Benefits Office - Reduce Employee Services Awards Recognition Budget (ACP)					
	(50,000)	0	(50,000)	0	0.0
Reduce Employee Service Awards Recognition budget by \$50,000. Reducing the \$146,000 budget for the Employee Services Awards Recognition by \$50,000 still keeps it above the actual expenses of the past two fiscal years. However, if there is an increase in the number of employees to be recognized or if associated costs rise under the contract, it may limit the number of employees recognized and/or reduce the available gift options. The Employee Service Awards Recognition Budget operates on a tiered system where employees can choose an award based on their anniversary milestone. The number of employees eligible for these milestone awards varies each year.					

County Safety Office

Program Overview

The **County Safety Office** administers the Countywide Safety/Accident Prevention and Industrial Hygiene programs.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,564,816	\$1,858,554	\$1,566,516	\$(292,038)	(15.7)%
Services & Supplies	\$221,458	\$245,188	\$342,235	\$97,047	39.6%
Equipment	\$17,568	\$0	\$0	\$0	0.0%
Intrafund Charges	\$207,577	\$235,372	\$192,891	\$(42,481)	(18.0)%
Gross Expenditures/Appropriations	\$2,011,420	\$2,339,114	\$2,101,642	\$(237,472)	(10.2)%
Other Intrafund Reimbursements	\$(1,431,448)	\$(1,760,878)	\$(1,579,513)	\$181,365	(10.3)%
Total Intrafund Reimbursements	\$(1,431,448)	\$(1,760,878)	\$(1,579,513)	\$181,365	(10.3)%
Total Expenditures/Appropriations	\$579,972	\$578,236	\$522,129	\$(56,107)	(9.7)%
Charges for Services	\$579,972	\$578,236	\$522,129	\$(56,107)	(9.7)%
Revenue	\$579,972	\$578,236	\$522,129	\$(56,107)	(9.7)%
Total Revenue	\$579,972	\$578,236	\$522,129	\$(56,107)	(9.7)%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	10.0	10.0	8.0	(2.0)	(20.0)%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs such as lease property, liability insurance, and Wide Area Network services.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Increases in cost recovery from DPS programs.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS Safety Office - Delete 1.0 FTE Industrial Hygienist Position (ACP)					
	(172,418)	0	(172,418)	0	(1.0)
Delete 1.0 FTE Industrial Hygienist vacant position. The Industrial Hygienist position is a certified safety and health professional who investigates work-related health issues like noise, air quality, lead, and radiation. They handle testing and sampling, maintain equipment, and write reports crucial for CalOSHA and legal inquiries. With only two positions in the County, eliminating one would leave just one to serve over 34 departments, delaying responses to urgent matters. Outsourcing would be costly; contract rates are \$290 per hour for an industrial hygienist and \$320 for a senior. A recent high-priority project required 142 hours, which would have cost over \$41,000 if outsourced. Additionally, their involvement in CalOSHA inspections helps avoid citations and reduce fines, offering further cost benefits.					
DPS Safety Office - Delete 1.0 FTE Safety Specialist Position (ACP)					
	(184,633)	0	(184,633)	0	(1.0)
Delete 1.0 FTE Safety Specialist filled position. This Safety Specialist role is one of four focused on preventing employee injuries and accidents. Eliminating this filled position would increase the workload of the remaining specialists by 1/3 each, delay customer service, slow Cal/OSHA inspection responses, and reduce preventive safety measures, leading to more injuries and accidents. The remaining Safety Specialists would work alone more often at remote sites, increasing vulnerability to violence, danger, and inability to obtain emergency assistance. If this position is deleted, the incumbent could underfill a vacant Sr. Safety Specialist position, which would double the supervisory load of the current Sr. Safety Specialist and reduce their ability to conduct quality control, offer higher-level services, perform investigations, and manage Cal/OSHA issues effectively. Some projects may be delayed or require costly external consultants.					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$14,889,329	\$14,734,722	\$14,683,256	\$(51,466)	(0.3)%
Services & Supplies	\$1,816,259	\$1,823,690	\$1,792,323	\$(31,367)	(1.7)%
Intrafund Charges	\$1,997,106	\$2,089,751	\$1,980,973	\$(108,778)	(5.2)%
Gross Expenditures/Appropriations	\$18,702,694	\$18,648,163	\$18,456,552	\$(191,611)	(1.0)%
Other Intrafund Reimbursements	\$(11,416,038)	\$(12,886,981)	\$(12,663,901)	\$223,080	(1.7)%
Total Intrafund Reimbursements	\$(11,416,038)	\$(12,886,981)	\$(12,663,901)	\$223,080	(1.7)%
Total Expenditures/Appropriations	\$7,286,656	\$5,761,182	\$5,792,651	\$31,469	0.5%
Charges for Services	\$7,286,146	\$5,761,182	\$5,792,651	\$31,469	0.5%
Miscellaneous Revenues	\$510	\$0	\$0	\$0	0.0%
Revenue	\$7,286,656	\$5,761,182	\$5,792,651	\$31,469	0.5%
Total Revenue	\$7,286,656	\$5,761,182	\$5,792,651	\$31,469	0.5%
Net Cost	\$(0)	\$0	\$0	\$0	0.0%
Positions	88.0	86.0	83.0	(3.0)	(3.5)%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs such as telecommunication, information technology services, lease property, and Wide Area Network services.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Increases in cost recovery from DPS programs.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS Employee Relations - Delete 2.0 FTE Sr. Personnel Analyst Embedded Staff Positions (DHA-Funded)					
	(521,722)	521,722	0	0	(2.0)
Delete 2.0 FTE Sr. Personnel Analyst positions in the Department of Human Assistance (DHA) (1.0 FTE vacant and 1.0 FTE filled). The two positions provide dedicated support to DHA due to its large size and complexity. This categorical reduction is due to significant federal funding reductions under H.R.1 and the resulting increase in administrative workload for Medi-Cal, CalFresh, and other safety-net programs, DHA can no longer afford dedicated HR support within available resources. These roles manage disciplinary actions, investigations, department-specific training, and prepare various documents like counseling memoranda and formal disciplinary actions. Their elimination will result in DHA losing dedicated services, with responsibilities transferred to already burdened Employee Relations (ER) staff. From Jan 2024 to Jan 2026, DHA handled 12 formal disciplines, 149 investigations, and 40 probationary releases, compared to countywide totals of 194, 613, and 228 respectively. One Senior Personnel Analyst position will be vacant in March due to retirement. If the filled position is deleted, the incumbent can be reassigned to a vacant Personnel Analyst role within the ER Division. Contingent on the approval of reduction request in the Human Assistance budget (BU 8100000).					
DPS Payroll Team - Delete 1.0 FTE Office Assistant Level 2 Confidential Position (ACP)					
	(81,000)	0	(81,000)	0	(1.0)
Delete 1.0 FTE Office Assistant Level 2 Confidential vacant position in the Payroll Team. This position supports the DPS Payroll Team by filing documents in the Electronic Personnel File (record keeping system for employees), processing timesheet entries, rolling fingerprints and verification for DOJ/FBI submission, sorting and distributing mail, and conducting retirement research. Eliminating the vacant position will result in delays in other areas such as implementing negotiated changes, catching errors through Quality Assurance/Quality Control and fixing errors. Additionally, eliminating this position will result in required overtime for the Payroll Team.					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$524,593	\$515,231	\$551,760	\$36,529	7.1%
Services & Supplies	\$82,555	\$92,603	\$75,736	\$(16,867)	(18.2)%
Intrafund Charges	\$71,615	\$70,972	\$74,322	\$3,350	4.7%
Gross Expenditures/Appropriations	\$678,763	\$678,806	\$701,818	\$23,012	3.4%
Total Expenditures/Appropriations	\$678,763	\$678,806	\$701,818	\$23,012	3.4%
Charges for Services	\$678,763	\$678,806	\$701,818	\$23,012	3.4%
Revenue	\$678,763	\$678,806	\$701,818	\$23,012	3.4%
Total Revenue	\$678,763	\$678,806	\$701,818	\$23,012	3.4%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	2.0	2.0	2.0	0.0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs such as telecommunication, lease property, liability insurance, and Wide Area Network services.
- Increases in Department and Division Overhead charges.
- Recommended reduction detailed later in this section.

The change in total revenue is due to:

- An increase in cost recovery from DPS programs.
- A recommended reduction detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS Disability Compliance Office - Reduce Americans with Disabilities Act (ADA) Accommodations Contract Budget (ACP)					
	(28,152)	0	(28,152)	0	0.0
Reduce Disability Compliance Office (DCO)'s Americans with Disabilities Act (ADA) Accommodations contract budget by \$28,152. This budget reduction will impact DCO's ability to provide ADA accommodations, including the use of paid interpreters for the Board of Supervisors-appointed Disability Advisory Committee (DAC) and three other related subcommittees. The DAC and its subcommittees advise the Board of Supervisors and County departments regarding ensuring access for people with disabilities to County programs and services, as required by Title II of the Americans with Disabilities Act. This request is contingent upon approval of a linked reduction request in the Liability & Property Insurance budget (BU 3910000).					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$7,346,492	\$7,662,324	\$7,408,226	\$(254,098)	(3.3)%
Services & Supplies	\$1,429,831	\$1,285,424	\$1,317,300	\$31,876	2.5%
Intrafund Charges	\$1,005,710	\$1,173,769	\$1,018,204	\$(155,565)	(13.3)%
Gross Expenditures/Appropriations	\$9,782,033	\$10,121,517	\$9,743,730	\$(377,787)	(3.7)%
Other Intrafund Reimbursements	\$(7,220,575)	\$(8,015,993)	\$(7,711,861)	\$304,132	(3.8)%
Total Intrafund Reimbursements	\$(7,220,575)	\$(8,015,993)	\$(7,711,861)	\$304,132	(3.8)%
Total Expenditures/Appropriations	\$2,561,459	\$2,105,524	\$2,031,869	\$(73,655)	(3.5)%
Charges for Services	\$2,561,289	\$2,105,524	\$2,031,869	\$(73,655)	(3.5)%
Miscellaneous Revenues	\$105	\$0	\$0	\$0	0.0%
Revenue	\$2,561,394	\$2,105,524	\$2,031,869	\$(73,655)	(3.5)%
Total Revenue	\$2,561,394	\$2,105,524	\$2,031,869	\$(73,655)	(3.5)%
Net Cost	\$65	\$0	\$0	\$0	0.0%
Positions	50.0	46.0	42.0	(4.0)	(8.7)%

Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by position transfers to the Benefits Office.
- Transfer of funding for recruitment software from the Workers' Compensation Insurance Fund to Employment Services program to budget the software expenses in the appropriate program.
- Decreases in Department and Division Overhead costs.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Increases in cost recovery from DPS programs.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS Employment Services - Delete 1.0 FTE Office Specialist Level 2 Confidential Position (ACP)					
	(88,993)	0	(88,993)	0	(1.0)
Delete 1.0 FTE Office Specialist Level 2 Confidential vacant position in the Recruitment Team within the Employment Services Division. The elimination of this vacant position will cause delays in creating materials for recruitment activities and supporting customer departments. Clerical tasks will be reassigned to other staff, causing disruptions in their work and resulting in delays in customer support and preparing for or participating in recruitment activities, such as job fairs and events at colleges, universities, and in the community.					
DPS Employment Services - Delete 1.0 FTE Personnel Analyst Position (ACP)					
	(158,308)	0	(158,308)	0	(1.0)
Delete 1.0 FTE Personnel Analyst filled position. Eliminating this filled position will slow response times to customer inquiries. It will also delay classification/compensation studies, potentially leading to outdated class specifications and compliance issues. Additionally, reviewing Salary Resolution Amendments, Advance Step Hire/General Salary Adjustment requests and position reviews will take longer, complicating recruitments due to outdated qualifications. If the position is deleted, the incumbent can underfill a vacant Sr. Personnel Analyst vacancy in the Employment Services Program.					
DPS Employment Services - Delete 1.0 Personnel Technician Position (ACP)					
	(135,326)	0	(135,326)	0	(1.0)
Delete 1.0 FTE Personnel Technician vacant position. Eliminating this position will significantly impact productivity and customer service within the recruitment and examination process. Personnel Technicians are responsible for critical functions including job postings, application screenings, and administration of special projects such as Special Skills Testing. The position deletion will result in longer turnaround times and reduced service levels in processing employment applications. In Fiscal Year (FY) 2024-25, 79,190 employment applications were received, a 14% increase from the previous year. The trend suggests an estimated 6% increase for FY 2025-26. Currently, there are 10 technicians managing an average of 9 exams per month. With the elimination of this position, the workload will increase to approximately 10 exams per technician per month, which will cause delays in job announcements and application reviews. There will be an increase in time to develop an eligibility list. Currently, the average time to produce an eligibility list is 16 days. Removing the position will extend this time, decreasing service levels for departments and candidates. There will also be an increase in time from Exam Request to Opening. The current average time from exam request to opening is 27 days, which is also expected to increase due to reduced staffing capacity.					
DPS Employment Services - Reduce Contract Budget for Class and Comp Studies and Personnel Analyst Services (ACP)					
	(75,000)	0	(75,000)	0	0.0
Reduce contract budget for classification and compensation studies, and services provided by a Personnel Analyst by \$75,000. This budget reduction will extend the time required to complete classification and compensation studies, resulting in fewer classes being reviewed and updated less frequently. Consequently, more classifications may remain outdated for 10 years or more. Additionally, it could reduce the frequency of compensation studies, limiting the number of classes or employee groups examined each fiscal year due to financial constraints.					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$307,661	\$342,199	\$378,841	\$36,642	10.7%
Services & Supplies	\$23,677	\$45,560	\$40,746	\$(4,814)	(10.6)%
Intrafund Charges	\$42,965	\$48,271	\$44,595	\$(3,676)	(7.6)%
Gross Expenditures/Appropriations	\$374,303	\$436,030	\$464,182	\$28,152	6.5%
Total Expenditures/Appropriations	\$374,303	\$436,030	\$464,182	\$28,152	6.5%
Charges for Services	\$374,303	\$436,030	\$464,182	\$28,152	6.5%
Revenue	\$374,303	\$436,030	\$464,182	\$28,152	6.5%
Total Revenue	\$374,303	\$436,030	\$464,182	\$28,152	6.5%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	2.0	2.0	2.0	0.0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.

The change in total revenue is due to:

- Increases in cost recovery from DPS programs.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,187,821	\$1,194,496	\$1,233,019	\$38,523	3.2%
Services & Supplies	\$397,044	\$455,054	\$395,935	\$(59,119)	(13.0)%
Intrafund Charges	\$131,308	\$146,446	\$141,061	\$(5,385)	(3.7)%
Gross Expenditures/Appropriations	\$1,716,173	\$1,795,996	\$1,770,015	\$(25,981)	(1.4)%
Other Intrafund Reimbursements	\$(1,270,752)	\$(1,424,235)	\$(1,402,321)	\$21,914	(1.5)%
Total Intrafund Reimbursements	\$(1,270,752)	\$(1,424,235)	\$(1,402,321)	\$21,914	(1.5)%
Total Expenditures/Appropriations	\$445,421	\$371,761	\$367,694	\$(4,067)	(1.1)%
Charges for Services	\$445,421	\$371,761	\$367,694	\$(4,067)	(1.1)%
Revenue	\$445,421	\$371,761	\$367,694	\$(4,067)	(1.1)%
Total Revenue	\$445,421	\$371,761	\$367,694	\$(4,067)	(1.1)%
Net Cost	\$(0)	\$0	\$0	\$0	0.0%
Positions	5.0	5.0	5.0	0.0	0.0%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Decreases in various operating costs such as business/conference expenses, education/training, membership, and other miscellaneous technology expenses.
- Increases in allocated costs such as telecommunication, facility use, liability insurance, and Wide Area Network services.

- Increases in Department and Division Overhead charges.
- Recommended reduction detailed later in this section.

The change in total revenue is due to:

- An increase in cost recovery from DPS programs.
- A recommended reduction detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS Labor Relations - Reduce Legal and Negotiation Contract Budget (ACP)					
	(49,570)	0	(49,570)	0	0.0

Reduce Labor Relations team's contract budget for legal and negotiations services by \$49,570. This amount represents a 16% budget reduction which will limit available funding for legal and labor negotiations support. At the time this request was written, three labor negotiations remain in progress and are currently managed by a contracted negotiator, resulting in ongoing costs until agreements are reached. These negotiations may lead to Factfinding, which could require additional contracted services such as a factfinder, arbitrator, or court reporter as well as increased legal support if proceedings are prolonged. The contract budget also serves as a reserve for unexpected County Counsel services. Actual County Counsel service expenditures vary significantly year to year and over-expenditure in the County Counsel budget line item is typically covered by surplus funds from the Contracts budget, when available.

Liability/Property Insurance Personnel

Program Overview

Liability/Property Insurance Personnel provides staffing for the Liability/Property Insurance Program.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,065,045	\$1,177,088	\$1,063,618	\$(113,470)	(9.6)%
Services & Supplies	\$72,869	\$124,132	\$151,616	\$27,484	22.1%
Intrafund Charges	\$48,699	\$56,880	\$37,928	\$(18,952)	(33.3)%
Gross Expenditures/Appropriations	\$1,186,613	\$1,358,100	\$1,253,162	\$(104,938)	(7.7)%
Total Expenditures/Appropriations	\$1,186,613	\$1,358,100	\$1,253,162	\$(104,938)	(7.7)%
Charges for Services	\$1,186,613	\$1,358,100	\$1,253,162	\$(104,938)	(7.7)%
Revenue	\$1,186,613	\$1,358,100	\$1,253,162	\$(104,938)	(7.7)%
Total Revenue	\$1,186,613	\$1,358,100	\$1,253,162	\$(104,938)	(7.7)%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	8.0	8.0	7.0	(1.0)	(12.5)%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs such as lease property, liability insurance, and Wide Area Network services.
- Recommended reduction detailed later in this section.

The change in total revenue is due to:

- An increase in cost recovery from DPS programs.
- A recommended reduction detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS Liability Personnel - Delete 1.0 FTE Liability Property Insurance Analyst Level 2 Position (ACP)					
	(146,047)	0	(146,047)	0	(1.0)

Delete 1.0 FTE Liability Property Insurance Analyst Level 2 vacant position. This role is one of three that provides support to County departments, as well as some commissions, special districts, and affiliates with their insurance programs, contracts, and general risk inquiries and requests. The position also shares responsibility for the County's insurance applications and renewals throughout the year. If this position is deleted, risk management services provided to commissions, special districts, and affiliates will need to be discontinued. With only two Liability Property Insurance Analyst positions remaining to serve 34 County departments, services will be evaluated and reduced to focus on high-risk essential areas and/or those mandated by the risk management office. This request is contingent upon the approval of a linked reduction in the Liability & Property Insurance budget (BU 3913000).

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,391,306	\$1,692,393	\$1,727,679	\$35,286	2.1%
Services & Supplies	\$654,204	\$1,145,300	\$1,009,343	\$(135,957)	(11.9)%
Intrafund Charges	\$163,704	\$183,321	\$220,869	\$37,548	20.5%
Gross Expenditures/Appropriations	\$2,209,214	\$3,021,014	\$2,957,891	\$(63,123)	(2.1)%
Other Intrafund Reimbursements	\$(1,642,022)	\$(2,265,907)	\$(2,140,492)	\$125,415	(5.5)%
Total Intrafund Reimbursements	\$(1,642,022)	\$(2,265,907)	\$(2,140,492)	\$125,415	(5.5)%
Total Expenditures/Appropriations	\$567,192	\$755,107	\$817,399	\$62,292	8.2%
Charges for Services	\$567,072	\$755,107	\$817,399	\$62,292	8.2%
Revenue	\$567,072	\$755,107	\$817,399	\$62,292	8.2%
Total Revenue	\$567,072	\$755,107	\$817,399	\$62,292	8.2%
Net Cost	\$120	\$0	\$0	\$0	0.0%
Positions	9.0	10.0	10.0	0.0	0.0%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs such as telecommunication, information technology services, facility use, liability insurance, and Wide Area Network services.
- Increases in Department and Division Overhead charges.
- Recommended reduction detailed later in this section.

The change in total revenue is due to:

- An increase in cost recovery from DPS programs.
- A recommended reduction detailed later in this section.

Recommended Reduction Detail for the Program

	Gross	Intrafund			
	Appropriations	Reimbursements	Total Revenue	Net Cost	FTE
DPS Training & Organizational Development - Reduce Training Services Contract Budget by \$174,202 (ACP)					
	(174,202)	0	(174,202)	0	0.0

Reduce Training Services program contract budget by \$174,202. Reducing the contract budget will decrease the number of training sessions by approximately 2,250 seats for the Foundations of Supervision and Customer Service Training and will limit employee access to these programs due to limited seats available. This reduction could affect operational quality and potentially increase liability risks for the County.

Workers' Compensation Personnel

Program Overview

Workers' Compensation Personnel provides staffing for the Workers' Compensation Insurance program.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$4,609,413	\$4,744,846	\$4,916,127	\$171,281	3.6%
Services & Supplies	\$284,255	\$513,087	\$571,375	\$58,288	11.4%
Intrafund Charges	\$187,188	\$227,522	\$177,562	\$(49,960)	(22.0)%
Gross Expenditures/Appropriations	\$5,080,856	\$5,485,455	\$5,665,064	\$179,609	3.3%
Total Expenditures/Appropriations	\$5,080,856	\$5,485,455	\$5,665,064	\$179,609	3.3%
Charges for Services	\$5,080,856	\$5,485,455	\$5,665,064	\$179,609	3.3%
Revenue	\$5,080,856	\$5,485,455	\$5,665,064	\$179,609	3.3%
Total Revenue	\$5,080,856	\$5,485,455	\$5,665,064	\$179,609	3.3%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	32.0	32.0	32.0	0.0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs such as telecommunication, surplus property, lease property, information technology services, purchasing services, messenger services, liability insurance, and Wide Area Network services.

The change in total revenue is due to:

- An increase in cost recovery from DPS programs.

Dental Insurance

Budget Unit Functions & Responsibilities

The **Dental Insurance** program is administered and monitored by the Department of Personnel Services, Benefits Office. The mission of the Benefits Office is to govern the provision of County sponsored dental benefits for eligible employees and their dependents.

Goals

- Implement additional oversight activities for Dental Fund to monitor paid claims against plan terms.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Dental Insurance	\$17,263,328	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
Gross Expenditures/Appropriations	\$17,263,328	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
Total Expenditures/Appropriations	\$17,263,328	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
Revenue	\$17,676,633	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
Total Revenue	\$17,676,633	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
Net Cost	\$(413,305)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$17,263,328	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
Gross Expenditures/Appropriations	\$17,263,328	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
Total Expenditures/Appropriations	\$17,263,328	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
Charges for Services	\$17,676,633	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
Revenue	\$17,676,633	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
Total Revenue	\$17,676,633	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
Net Cost	\$(413,305)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Increases in dental claims costs.

The change in total revenue is due to:

- Increases in charges for service.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Liability Property	\$47,851,759	\$46,064,305	\$64,816,090	\$18,751,785	40.7%
Gross Expenditures/Appropriations	\$47,851,759	\$46,064,305	\$64,816,090	\$18,751,785	40.7%
Total Expenditures/Appropriations	\$47,851,759	\$46,064,305	\$64,816,090	\$18,751,785	40.7%
Revenue	\$51,702,220	\$47,581,602	\$68,494,090	\$20,912,488	44.0%
Total Revenue	\$51,702,220	\$47,581,602	\$68,494,090	\$20,912,488	44.0%
Net Cost	\$(3,850,461)	\$(1,517,297)	\$(3,678,000)	\$(2,160,703)	142.4%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$47,601,804	\$45,459,249	\$64,347,416	\$18,888,167	41.5%
Other Charges	\$249,955	\$605,056	\$468,674	\$(136,382)	(22.5)%
Gross Expenditures/Appropriations	\$47,851,759	\$46,064,305	\$64,816,090	\$18,751,785	40.7%
Total Expenditures/Appropriations	\$47,851,759	\$46,064,305	\$64,816,090	\$18,751,785	40.7%
Charges for Services	\$49,029,066	\$45,173,205	\$65,289,090	\$20,115,885	44.5%
Miscellaneous Revenues	\$2,673,154	\$2,408,397	\$3,205,000	\$796,603	33.1%
Revenue	\$51,702,220	\$47,581,602	\$68,494,090	\$20,912,488	44.0%
Total Revenue	\$51,702,220	\$47,581,602	\$68,494,090	\$20,912,488	44.0%
Net Cost	\$(3,850,461)	\$(1,517,297)	\$(3,678,000)	\$(2,160,703)	142.4%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs for personnel services.
- Increases in claims settlement and insurance costs and contracted legal services.
- A decrease in the Countywide Cost Plan allocation, partially offset by higher Division Overhead costs.

- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Increases in cost recovery from customer departments.
- Recommended reductions detailed later in this section.
- Recommended growth detailed later in this section.

Net Cost reflects an increase in retained earnings.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Liability Property	0	0	2,160,703	(2,160,703)	0.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Liability Property	(174,199)	0	(174,199)	0	0.0

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Increase the Overcollection for Liability Insurance Fund (ACP)					
	0	0	2,160,703	(2,160,703)	0.0

The Liability Fund is well below the recommended funding range. To address this, the Liability Budget includes an overcollection to create a surplus each fiscal year, aimed at increasing reserves. However, rising costs have slowed the progress of increasing reserves. With outstanding liabilities up and the County's net position down, the target reserve at an 80% confidence level is \$84 million and current reserves are only at \$40 million. This request seeks to enhance overcollection to boost fund reserves and move toward the recommended funding level. There were recent discussions with external auditors regarding the Liability program's plan to address the net position deficit which the Department of Personnel Services determined to include as part of the Fiscal Year 2026-27 budget process.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DPS Disability Compliance Office - Reduce Americans with Disabilities Act (ADA) Accommodations Contract Budget (ACP)					
	(28,152)	0	(28,152)	0	0.0
Reduce Disability Compliance Office (DCO)'s Americans with Disabilities Act (ADA) Accommodations contract budget by \$28,152. This budget reduction will impact DCO's ability to provide ADA accommodations, including the use of paid interpreters for the Board of Supervisors-appointed Disability Advisory Committee (DAC) and three other related subcommittees. The DAC and its subcommittees advise the Board of Supervisors and County departments regarding ensuring access for people with disabilities to County programs and services, as required by Title II of the Americans with Disabilities Act. This request is contingent upon approval of a linked reduction request in the Department of Personnel Services budget (BU 6050000).					
DPS Liability Personnel - Delete 1.0 FTE Liability Property Insurance Analyst Level 2 Position (ACP)					
	(146,047)	0	(146,047)	0	0.0
Delete 1.0 FTE Liability Property Insurance Analyst Level 2 vacant position. This role is one of three that provides support to County departments, as well as some commissions, special districts, and affiliates with their insurance programs, contracts, and general risk inquiries and requests. The position also shares responsibility for the County's insurance applications and renewals throughout the year. If this position is deleted, risk management services provided to commissions, special districts, and affiliates will need to be discontinued. With only two Liability Property Insurance Analyst positions remaining to serve 34 County departments, services will be evaluated and reduced to focus on high-risk essential areas and/or those mandated by the risk management office. This request is contingent upon the approval of a linked reduction in the Department of Personnel Services budget (BU 6050000).					

Unemployment Insurance

Budget Unit Functions & Responsibilities

The **Unemployment Insurance** Office is responsible for administering the County's self-insured Unemployment Insurance claims program. The mission of the Unemployment Insurance program is to provide centralized, uniform administration of Unemployment Insurance claims.

Goals

- Ensure that only eligible claimants receive unemployment insurance benefits.
- Provide formal training courses to internal customers.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Unemployment Insurance	\$1,342,648	\$1,452,466	\$1,343,051	\$(109,415)	(7.5)%
Gross Expenditures/Appropriations	\$1,342,648	\$1,452,466	\$1,343,051	\$(109,415)	(7.5)%
Total Expenditures/Appropriations	\$1,342,648	\$1,452,466	\$1,343,051	\$(109,415)	(7.5)%
Net Cost	\$1,342,648	\$1,452,466	\$1,343,051	\$(109,415)	(7.5)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$1,309,055	\$1,372,898	\$1,269,756	\$(103,142)	(7.5)%
Other Charges	\$33,593	\$79,568	\$73,295	\$(6,273)	(7.9)%
Gross Expenditures/Appropriations	\$1,342,648	\$1,452,466	\$1,343,051	\$(109,415)	(7.5)%
Total Expenditures/Appropriations	\$1,342,648	\$1,452,466	\$1,343,051	\$(109,415)	(7.5)%
Net Cost	\$1,342,648	\$1,452,466	\$1,343,051	\$(109,415)	(7.5)%

Summary of Changes

The change in total appropriations is due to:

- Decreases in unemployment insurance claims.

Net Cost reflects a decrease in retained earnings.

Workers Compensation Insurance

Budget Unit Functions & Responsibilities

The Workers' Compensation Office is responsible for administering the County's self-insured **Workers' Compensation Insurance** claims program. The mission of the Workers' Compensation Office is to handle claims for injuries and illnesses that occur on the job in an expeditious manner while protecting the interests of the County through application of good risk management and financial practices.

Goals

- Ensure all staff obtain necessary continuing education hours and maintain their certification to administer claims.
- Enhance the document management system to include Pre-Employment Medical Services.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Workers' Compensation	\$32,279,076	\$39,077,853	\$38,785,969	\$(291,884)	(0.7)%
Gross Expenditures/Appropriations	\$32,279,076	\$39,077,853	\$38,785,969	\$(291,884)	(0.7)%
Total Expenditures/Appropriations	\$32,279,076	\$39,077,853	\$38,785,969	\$(291,884)	(0.7)%
Revenue	\$42,069,288	\$40,077,853	\$39,785,969	\$(291,884)	(0.7)%
Total Revenue	\$42,069,288	\$40,077,853	\$39,785,969	\$(291,884)	(0.7)%
Net Cost	\$(9,790,213)	\$(1,000,000)	\$(1,000,000)	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$(739)	\$0	\$0	\$0	0.0%
Services & Supplies	\$31,169,478	\$37,573,686	\$37,452,748	\$(120,938)	(0.3)%
Other Charges	\$1,110,337	\$1,504,167	\$1,333,221	\$(170,946)	(11.4)%
Gross Expenditures/Appropriations	\$32,279,076	\$39,077,853	\$38,785,969	\$(291,884)	(0.7)%
Total Expenditures/Appropriations	\$32,279,076	\$39,077,853	\$38,785,969	\$(291,884)	(0.7)%
Charges for Services	\$41,979,313	\$39,977,853	\$39,685,969	\$(291,884)	(0.7)%
Miscellaneous Revenues	\$89,976	\$100,000	\$100,000	\$0	0.0%
Revenue	\$42,069,288	\$40,077,853	\$39,785,969	\$(291,884)	(0.7)%
Total Revenue	\$42,069,288	\$40,077,853	\$39,785,969	\$(291,884)	(0.7)%
Net Cost	\$(9,790,213)	\$(1,000,000)	\$(1,000,000)	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

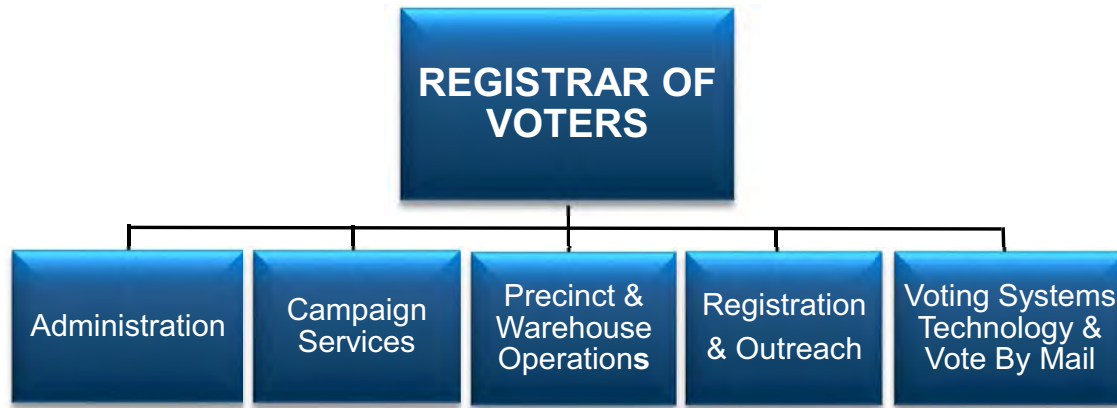
- Increases in negotiated salary and benefits costs for personnel services.
- A decrease in costs due to transfer of funding for recruitment software Personnel Services Budget Unit under the Employment Services program to budget the software expenses in the appropriate program.
- Decreases in operating expenses for medical records and legal services.
- A decrease in the Countywide Cost Plan allocation, partially offset by higher Department and Division Overhead costs.

The change in total revenue is due to:

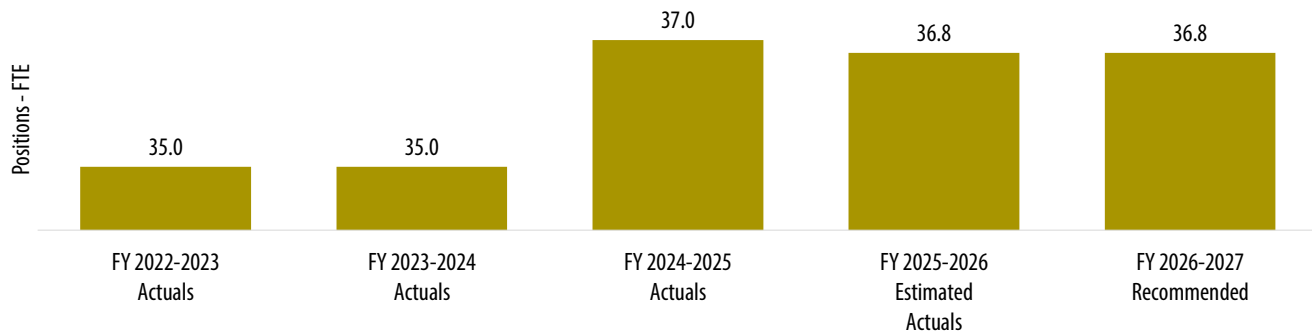
- Decreases in cost recovery from customer departments.

Net Cost reflects an increase in retained earnings.

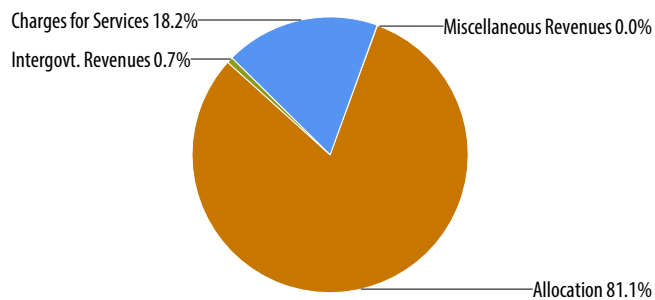
Voter Registration And Elections
Department Structure
Hang Nguyen, Registrar of Voters



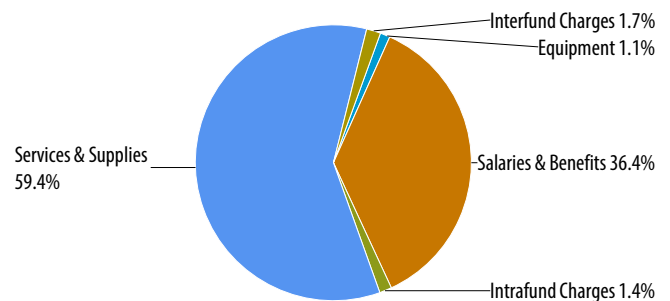
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Voter Registration and Elections (VRE) is responsible for advancing civic engagement within Sacramento County by registering eligible voters, maintaining the county's voter registration database, and coordinating effectively with local, state, and federal partners. The Department supports informed participation by both voters and candidates and administers county, state, and federal elections that are timely, legally compliant, transparent, and accurate.

VRE also provides comprehensive election related services for county residents; local jurisdictions, including municipalities, school districts, and special districts; candidates; and elected officials. These responsibilities ensure the integrity of the electoral process and uphold public confidence in the administration of elections.

Goals

- Ensure the successful administration of elections by conducting timely, legally compliant, transparent, and accurate county, state, and federal elections that uphold the integrity of the electoral process and maintain public trust.
- Strengthen voter education and civic engagement by increasing public awareness of election processes and timelines through comprehensive voter education initiatives, outreach campaigns, and partnerships that promote active and informed civic participation.
- Uphold data quality and voter registration integrity by conducting ongoing maintenance of voter registration records, ensure the accuracy of voter information, and support secure and accessible registration options for all eligible residents.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Elections	\$15,555,345	\$18,276,626	\$17,693,332	\$(583,294)	(3.2)%
Gross Expenditures/Appropriations	\$15,555,345	\$18,276,626	\$17,693,332	\$(583,294)	(3.2)%
Total Expenditures/Appropriations	\$15,555,345	\$18,276,626	\$17,693,332	\$(583,294)	(3.2)%
Revenue	\$6,531,601	\$3,441,181	\$3,342,459	\$(98,722)	(2.9)%
Total Revenue	\$6,531,601	\$3,441,181	\$3,342,459	\$(98,722)	(2.9)%
Net Cost	\$9,023,744	\$14,835,445	\$14,350,873	\$(484,572)	(3.3)%
Positions	37.0	37.0	36.8	(0.2)	(0.5)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$5,818,124	\$6,168,379	\$6,441,484	\$273,105	4.4%
Services & Supplies	\$9,202,727	\$11,392,430	\$10,502,153	\$(890,277)	(7.8)%
Equipment	\$58,413	\$200,000	\$200,000	\$0	0.0%
Interfund Charges	\$297,677	\$297,806	\$297,302	\$(504)	(0.2)%
Intrafund Charges	\$178,404	\$218,011	\$252,393	\$34,382	15.8%
Gross Expenditures/Appropriations	\$15,555,345	\$18,276,626	\$17,693,332	\$(583,294)	(3.2)%
Total Expenditures/Appropriations	\$15,555,345	\$18,276,626	\$17,693,332	\$(583,294)	(3.2)%
Intergovernmental Revenues	\$2,106,465	\$1,927,526	\$125,000	\$(1,802,526)	(93.5)%
Charges for Services	\$4,412,447	\$1,508,605	\$3,212,409	\$1,703,804	112.9%
Miscellaneous Revenues	\$12,670	\$5,050	\$5,050	\$0	0.0%
Other Financing Sources	\$20	\$0	\$0	\$0	0.0%
Revenue	\$6,531,601	\$3,441,181	\$3,342,459	\$(98,722)	(2.9)%
Total Revenue	\$6,531,601	\$3,441,181	\$3,342,459	\$(98,722)	(2.9)%
Net Cost	\$9,023,744	\$14,835,445	\$14,350,873	\$(484,572)	(3.3)%
Positions	37.0	37.0	36.8	(0.2)	(0.5)%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs and the mid-year reallocation of 1.0 FTE Accounting Technician Confidential position to a 0.8 FTE Administrative Services Officer 1 position.
- An increase in election supply costs due to the higher cost of paper for mandatory mailings.
- An increase in software, applications, and maintenance agreement costs.
- An increase in Department of Technology labor costs for embedded staff.
- The overall increase in mailing costs due to higher postage rates for mandatory voter file maintenance mailings, Vote by Mail ballot packets, and required direct postcard mailings.
- An increase in election vehicle rental costs.
- The removal of rebudgeted costs associated with a voting equipment refresh.
- A decrease in allocated cost process (ACP) costs, primarily due to a reduction in Pension Obligation Bond (POB) costs from payoff of the series 2013 POBs in Fiscal Year 2025-26.
- A decrease in staff training costs due to staff graduating from mandatory training for election administration.

- A decrease in cell phone costs due to elimination of department-issued devices and implementation of strategic activation and deactivation of vote center devices.
- A decrease in various subscriptions and employee related budgets to absorb cost increases.

The change in total revenue is due to:

- An increase in election service fee revenue received from local jurisdictions consolidating with the regularly scheduled November 2026 election and additional contests on the Gubernatorial General Election.
- A decrease due to the end of grant funding opportunities for equipment.
- A decrease due to a reduction in purchase of space in voter information guides by candidates.

Position counts have decreased 0.2 FTE from the prior year Adopted Budget due to:

- 0.2 FTE net mid-year decrease.

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 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).

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	\$6,056,855	\$6,056,855	\$1,740,236	24.0
001A	5720000	Community Development	\$34,571,871	\$33,446,068	\$11,740,015	142.8
001A	3310000	Cooperative Extension	\$627,368	\$627,368	\$627,368	0.0
001A	6400000	Regional Parks	\$29,722,535	\$27,650,901	\$17,016,269	112.0
001A	3260000	Wildlife Services	\$72,364	\$72,364	\$57,329	0.0
General Fund Total			\$71,050,993	\$67,853,556	\$31,181,217	278.8
001R	6410000	Parks-Restricted Revenues	\$5,626,340	\$5,626,340	\$0	0.0
002A	6460000	Fish And Game Propagation	\$7,659	\$7,659	\$0	0.0
005A	2900000	Roads	\$263,619,314	\$263,619,314	\$0	0.0
005B	2960000	Department of Transportation	\$92,261,302	\$81,379,504	\$0	259.8
006A	6570000	Park Construction	\$15,687,171	\$15,687,171	\$0	0.0
018A	6470000	Golf	\$13,539,956	\$13,539,956	\$0	0.0
020A	3870000	Economic Development	\$49,357,097	\$39,711,101	\$0	16.0
021A	2150000	Building Inspection	\$25,123,723	\$25,123,723	\$0	0.0
021E	2151000	Development and Code Services	\$88,728,501	\$85,922,518	\$0	276.0
023A	3830000	Affordability Fee	\$5,540,496	\$5,540,496	\$0	0.0

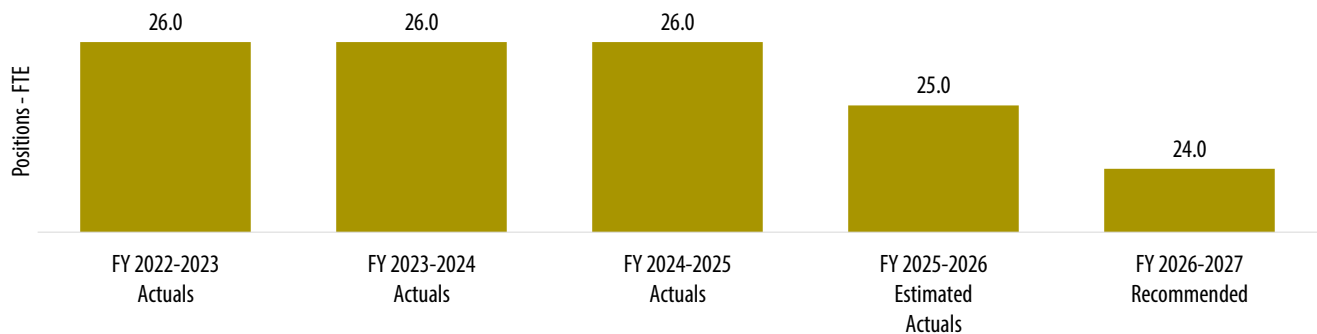
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
025A	2910000	SCTDF Capital Fund	\$65,292,581	\$65,292,581	\$0	0.0
026A	2140000	Transportation-Sales Tax	\$90,493,886	\$90,493,886	\$0	0.0
028A	2800000	Connector Joint Powers Authority	\$819,565	\$819,565	\$0	3.0
029G	0290007	South Sacramento Conservation Agency Admin	\$264,409	\$264,409	\$0	1.0
041A	3400000	Airport System	\$726,283,437	\$726,283,437	\$98,432,754	377.5
043A	3480000	Airport-Cap Outlay	\$353,129,300	\$353,129,300	\$52,323,142	0.0
050A	2240000	Solid Waste Commercial Program	\$0	\$0	\$0	0.0
051A	2200000	Solid Waste Enterprise	\$319,518,481	\$213,476,361	\$26,110,252	340.0
068A	2930000	Rural Transit Program	\$3,681,100	\$3,681,100	\$222,000	0.0
137A	1370000	Gold River Station #7 Landscape CFD	\$96,070	\$96,070	\$0	0.0
141A	1410000	Sacramento County LM CFD 2004-2	\$552,231	\$552,231	\$0	0.0
229A	2290000	Natomas Fire District	\$4,927,168	\$4,927,168	\$0	0.0
253A	2530000	CSA No. 1	\$3,300,010	\$3,300,010	\$0	0.0
315A	2810000	Water Agency Zone 11 - Drainage Infrastructure	\$17,417,900	\$17,417,900	\$0	0.0
318A	3044000	Water Agency Zone 13	\$2,051,095	\$2,051,095	\$0	0.0
320A	3050000	Water Agency Enterprise	\$175,460,552	\$175,460,552	\$34,944,678	148.0
322A	3220001	Water Resources	\$49,232,900	\$43,945,100	\$0	125.0
330A	3300000	Landscape Maintenance District	\$1,373,696	\$1,373,696	\$0	0.0
336A	9336100	Mission Oaks Recreation And Park District	\$5,998,772	\$5,998,772	\$0	0.0
336B	9336001	Mission Oaks Maint/Improvement Dist	\$1,222,075	\$1,222,075	\$0	0.0
337A	9337000	Carmichael Recreation And Park District	\$22,181,422	\$22,181,422	\$0	0.0
338B	9338001	Antelope Assessment	\$856,145	\$856,145	\$0	0.0
338C	9338000	Sunrise Recreation And Park District	\$16,748,086	\$16,748,086	\$0	0.0
338D	9338005	Citrus Heights Assessment Districts	\$165,000	\$165,000	\$0	0.0
338F	9338006	Foothill Park	\$1,500,000	\$1,500,000	\$0	0.0
351A	3516494	Del Norte Oaks Park District	\$3,800	\$3,800	\$0	0.0
560A	6491000	CSA No.4B-(Wilton-Cosumnes)	\$35,515	\$35,515	\$0	0.0
561A	6492000	CSA No.4C-(Delta)	\$46,811	\$46,811	\$0	0.0
562A	6493000	CSA No.4D-(Herald)	\$9,008	\$9,008	\$0	0.0
563A	6494000	County Parks CFD 2006-1	\$16,500	\$16,500	\$0	0.0
Non-General Fund Total			\$2,422,169,074	\$2,287,505,377	\$212,032,826	1,546.3
Grand Total			\$2,493,220,067	\$2,355,358,933	\$243,214,043	1,825.1

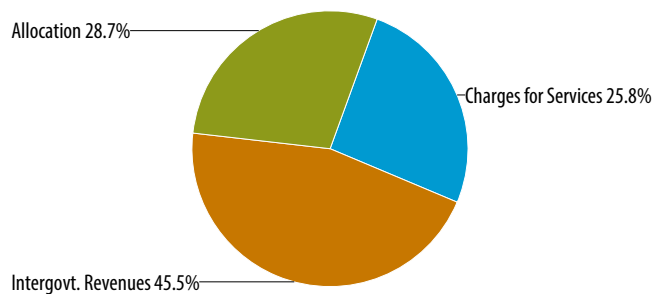
Agricultural Comm-Sealer Of Wts & Meas
Department Structure
Chrisandra Flores, Director



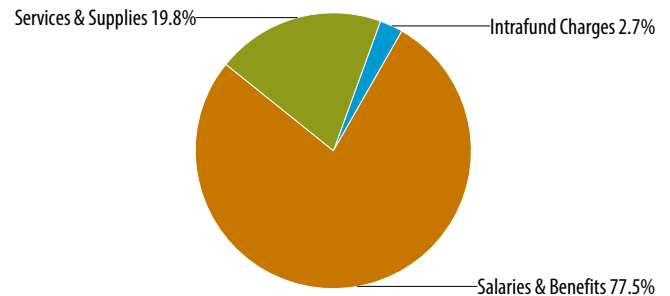
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Agricultural Commissioner/Sealer of Weights and Measures** operates as part of a statewide network of County Agricultural Commissioners and Sealers of Weights and Measures established by the State Legislature to locally implement state-mandated programs.

Agricultural activities encompass nursery inspections, certified farmers' market and producer inspections, phytosanitary certifications, plant quarantine and pest exclusion efforts, pest detection, and pesticide use enforcement.

Weights and Measures activities include the testing of commercial weighing and measuring devices for accuracy, price verification audits, and petroleum product inspections.

The Department enforces a broad range of regulations under the California Food and Agriculture Code, the Business and Professions Code, the California Code of Regulations, and Sacramento County ordinances related to agriculture and weights and measures and is committed to supporting a healthy, productive agricultural industry while protecting the environment, agricultural workers, and the broader community. It also promotes business and consumer confidence by enforcing laws and regulations that safeguard fair and equitable transactions, ensuring the interests of both buyers and sellers are protected.

Goals

- **Pesticide Use Enforcement:** The Department is committed to protecting the public, pesticide applicators, farm workers, and the environment by ensuring the responsible use of pesticides to minimize potential impacts. A goal of the program is to conduct more outreach and education.
- **Agricultural Programs:** The Department is dedicated to protecting agriculture and the environment through rigorous pest inspections of incoming nursery and package shipments, maintaining a robust pest detection program, and addressing the needs of Sacramento County businesses and residents. We remain committed to enhancing operational efficiencies and delivering exceptional customer service.
- **Weights and Measures Programs:** The Department is responsible for ensuring accuracy in commercial weighing and measuring devices, enforcing fair packaging and labeling laws, and ensuring compliance with petroleum and weighmaster regulations to promote fair business practices. In FY 2026-27, the Department will continue the registration and testing of commercial electric vehicle charging systems.

Accomplishments

- **Pesticide Use Enforcement:** The Department conducted several pesticide complaint investigations, forwarding one investigation to the Sacramento County District Attorney's Office to pursue further legal action.
- **Agricultural Programs:** The Department of Agriculture led pest detection and response efforts to protect local agriculture and urban landscapes. Staff conducted intensive trapping for the Glassy-Winged Sharpshooter (GWSS), a vector of Pierce's Disease threatening vineyards and other crops. This work was part of a delimitation effort prompted by nearby infestations in El Dorado and Placer counties. We implemented treatment readiness protocols and provided direct outreach to residents during trapping activities. The Department partnered with the California Department of Food & Agriculture (CDFA) on a Japanese Beetle (JB) detection and treatment project in Carmichael. Our team assisted with public outreach and helped to coordinate treatment for 439 properties in the vicinity of 113 beetle finds. These actions prevented the spread of a destructive pest capable of damaging turf, ornamentals, and crops. No GWSS were detected within County lines, and JB populations are expected to decline due to treatment efforts.

- Weights and Measures Programs: Beginning in Fiscal Year 2025–2026, the Weights and Measures Division expanded its regulatory oversight to include the registration and testing of electric vehicle supply equipment (EVSE). To date, the Division has successfully registered 604 EVSE units, strengthening consumer protection and ensuring accuracy and transparency in the rapidly growing electric vehicle marketplace.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Agricultural Commissioner-Sealer of Weights and Measures	\$5,968,538	\$5,956,093	\$6,056,855	\$100,762	1.7%
Gross Expenditures/Appropriations	\$5,968,538	\$5,956,093	\$6,056,855	\$100,762	1.7%
Total Expenditures/Appropriations	\$5,968,538	\$5,956,093	\$6,056,855	\$100,762	1.7%
Revenue	\$4,354,043	\$4,317,621	\$4,316,619	\$(1,002)	(0.0)%
Total Revenue	\$4,354,043	\$4,317,621	\$4,316,619	\$(1,002)	(0.0)%
Net Cost	\$1,614,495	\$1,638,472	\$1,740,236	\$101,764	6.2%
Positions	26.0	25.0	24.0	(1.0)	(4.0)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$4,730,242	\$4,664,085	\$4,695,367	\$31,282	0.7%
Services & Supplies	\$1,119,924	\$1,159,882	\$1,196,393	\$36,511	3.1%
Intrafund Charges	\$118,372	\$132,126	\$165,095	\$32,969	25.0%
Gross Expenditures/Appropriations	\$5,968,538	\$5,956,093	\$6,056,855	\$100,762	1.7%
Total Expenditures/Appropriations	\$5,968,538	\$5,956,093	\$6,056,855	\$100,762	1.7%
Intergovernmental Revenues	\$3,019,135	\$2,677,973	\$2,754,125	\$76,152	2.8%
Charges for Services	\$1,334,847	\$1,639,648	\$1,562,494	\$(77,154)	(4.7)%
Miscellaneous Revenues	\$60	\$0	\$0	\$0	0.0%
Revenue	\$4,354,043	\$4,317,621	\$4,316,619	\$(1,002)	(0.0)%
Total Revenue	\$4,354,043	\$4,317,621	\$4,316,619	\$(1,002)	(0.0)%
Net Cost	\$1,614,495	\$1,638,472	\$1,740,236	\$101,764	6.2%
Positions	26.0	25.0	24.0	(1.0)	(4.0)%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs partially offset by decreases in the Pension Obligation Bond allocated cost (ACP) charges, overtime, extra help, standby pay, and workers compensation.
- An increase in Department of Technology labor, General Services facility use, Personnel Services service teams and liability insurance ACP charges.
- A decrease in light equipment rental costs due to a reduction in seasonal employees servicing Pest Detection and Pest Exclusion program field activities.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- An increase in State revenue sources, such as Unclaimed Gas Tax (UGT), Pesticide Mill Tax, and Glassy Winged Sharp Shooter (GWSS) program, partially offset by decreases in Canine program as a result of program defunding, and reduced levels of State funding in pest detection and CDFA High Risk revenue.
- A decrease in the Weights and Measures Device Program revenues due to rightsizing of the revenue projections based on trends and use of Department of Finance's Revenue Recovery services that lower the amount of fees collected.
- A decrease in Phytosanitary Certificate revenue due to higher levels of business closures anticipated in Sacramento County.

Position counts have decreased 1.0 FTE from the prior year Adopted Budget due to 1.0 FTE decrease in recommended reduction scenarios – 1.0 vacant.

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Agricultural Commissioner-Sealer of Weights and Measures	(156,724)	0	0	(156,724)	(1.0)

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
AG - Delete 1.0 FTE SASI - PUE (Categorical)					
	(156,724)	0	0	(156,724)	(1.0)

Delete 1.0 vacant FTE Senior Agricultural & Standards Inspector (SASI) position in the Department's Pesticide Use Enforcement and Hazardous Materials program due to an increase in overall expenditure levels and decline in State revenues. As a result of this reduction, the Department will conduct fewer inspections and have reduced capacity to investigate unsafe pesticide applications. Oversight of chemical storage, handling, and disposal will be impacted, potentially delaying compliance determinations and corrective actions. Overall, programs will experience longer response times and reduced capacity to meet State-mandated requirements. Additionally, this reduction will affect the Department's Mill Tax distribution (based on the amount of pesticide use enforcement work conducted by the Department) and the Department's ability to meet California Food and Agriculture Code (FAC) 224.5(3) Maintenance of Effort (MOE) requirements for Unclaimed Gas Tax (UGT) funding. To mitigate these impacts, the Department is requesting 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 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 Sacramento, 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. Beginning with FY 2026-27, the Wildlife Care program is being closed.

Goals

- To safeguard public health and safety and protect Sacramento County's agricultural, and natural resources through sound wildlife management practices.
- To provide a program that will reasonably assure County residents that they may safely enjoy parks, recreation areas, and residential neighborhoods, while minimizing the threat of harm from non-domestic animals.
- To provide the agricultural industry and County residents with protection from damage to property and injury to livestock or domestic pets caused by non-domestic animals.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Wildlife Services	\$185,638	\$183,047	\$72,364	\$(110,683)	(60.5)%
Gross Expenditures/Appropriations	\$185,638	\$183,047	\$72,364	\$(110,683)	(60.5)%
Total Expenditures/Appropriations	\$185,638	\$183,047	\$72,364	\$(110,683)	(60.5)%
Revenue	\$20,878	\$17,096	\$15,035	\$(2,061)	(12.1)%
Total Revenue	\$20,878	\$17,096	\$15,035	\$(2,061)	(12.1)%
Net Cost	\$164,760	\$165,951	\$57,329	\$(108,622)	(65.5)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$185,638	\$183,047	\$72,364	\$(110,683)	(60.5)%
Gross Expenditures/Appropriations	\$185,638	\$183,047	\$72,364	\$(110,683)	(60.5)%
Total Expenditures/Appropriations	\$185,638	\$183,047	\$72,364	\$(110,683)	(60.5)%
Charges for Services	\$20,878	\$17,096	\$15,035	\$(2,061)	(12.1)%
Revenue	\$20,878	\$17,096	\$15,035	\$(2,061)	(12.1)%
Total Revenue	\$20,878	\$17,096	\$15,035	\$(2,061)	(12.1)%
Net Cost	\$164,760	\$165,951	\$57,329	\$(108,622)	(65.5)%

Summary of Changes

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

The change in total appropriations is due to:

- A reduction in the Wildlife Management budget as a result of an increase in the Federal funding ratio from 25% to 30%, which reduces the share of costs for all other jurisdictions, including Sacramento County.
- A recommended reduction detailed later in this section.

The change in total revenue is due to a reduction in the cost recovery amount from other jurisdictions, as the share of Wildlife Management costs has decreased. The Federal government will be picking up 30% of the Wildlife Management costs in FY 2026-27 instead of their prior cost sharing ratio of 25%.

Summary of Recommended Reductions by Program

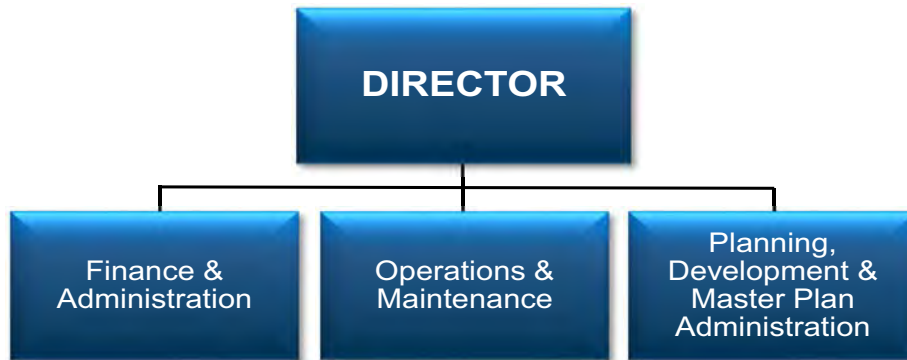
Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Wildlife Services	(81,832)	0	0	(81,832)	0.0

Recommended Reduction Detail for the Program

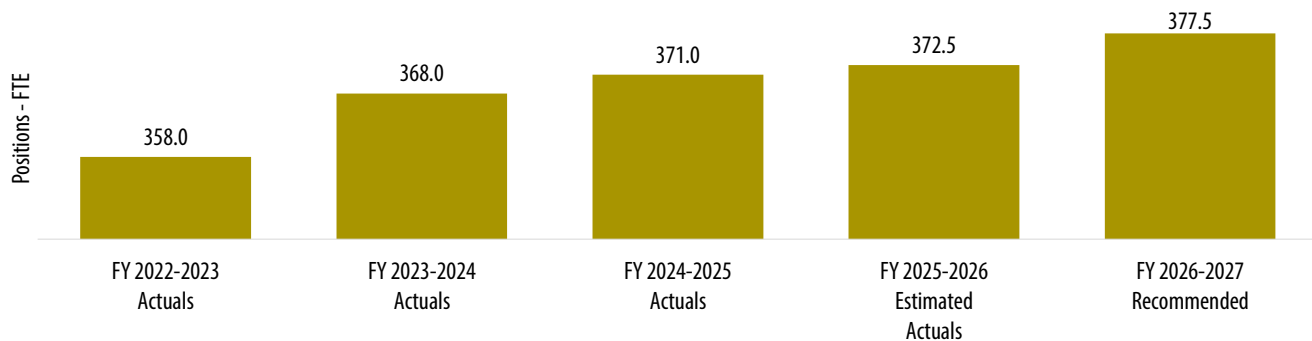
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Wildlife - Reduce WCA Funding - Wildlife Services					
	(81,832)	0	0	(81,832)	0.0

Delete the discretionary sponsorship funding in the amount of \$81,832 for the Wildlife Care Association (WCA), which is a non-profit organization located in the County of Sacramento. Elimination of this funding may result in less availability of funding for food, medication, and supplies associated with helping sick, orphaned, and/or injured wildlife in the care of WCA.

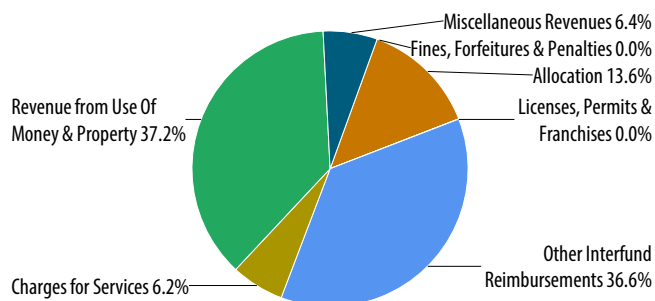
Airport System
Department Structure
Cindy Nichol, Director



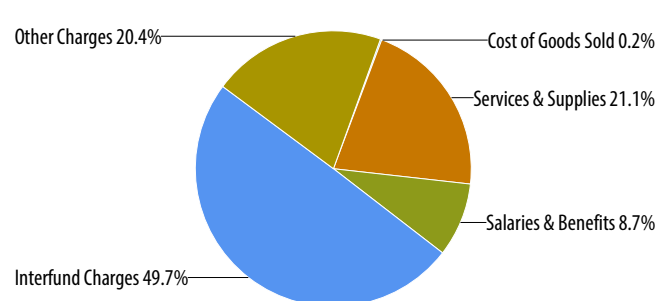
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Airport Systems is responsible for planning, developing, operating and maintaining four public use airport facilities in Sacramento County (Airport System). The Airport System is comprised of Sacramento International Airport (a commercial air carrier facility), Mather Airport (a cargo and general aviation facility), Executive Airport (a general aviation facility) and Franklin Field (a general aviation facility). Operated as an Enterprise Fund, the Airport System is financially self-supporting with expenses paid for by revenue generated from businesses and individuals who use the airports. The Airport System primarily serves the Sacramento region, a six-county area consisting of Sacramento, El Dorado, Yuba, Sutter, Placer and Yolo counties, as well as a large secondary surrounding area. In addition to promoting the safe and efficient use of air transportation facilities, the Department of Airports is responsible for managing the environmental impacts within the Sacramento region associated with the operation and development of the Airport System facilities. Airport Systems consists of:

- Administration and Finance
- Airport Operations
- Airport Revenues
- Planning and Development

Goals

- Operate the Airport System in a safe, secure, environmentally sound, effective, and efficient manner while achieving the highest level of internal and external customer satisfaction.
- Be a trusted and highly responsive County Department by ensuring the highest level of employee commitment and performance.
- Operate and maintain the County's aviation assets in a financially sustainable manner.

Accomplishments

- Sacramento International Airport (SMF) handled 13.9 million passengers during calendar year 2025, marking a 2.0% increase over 2024. SMF continues to grow and enhance its offerings on domestic and international carriers, connecting travelers to more destinations than ever before.
- The department implemented curbside and parking guidance upgrades to maintain service quality amid rising demand. These steps improved efficiency in managing peak traffic and enhanced customer experience.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration and Finance	\$115,588,853	\$131,115,855	\$155,106,523	\$23,990,668	18.3%
Airport Maintenance & Operations	\$134,224,517	\$162,546,141	\$172,965,095	\$10,418,954	6.4%
Airport Revenues	\$291,323,246	\$320,150,000	\$361,000,000	\$40,850,000	12.8%
Planning & Special Projects	\$33,720,275	\$36,209,022	\$37,211,819	\$1,002,797	2.8%
Gross Expenditures/Appropriations	\$574,856,890	\$650,021,018	\$726,283,437	\$76,262,419	11.7%
Total Expenditures/Appropriations	\$574,856,890	\$650,021,018	\$726,283,437	\$76,262,419	11.7%
Revenue	\$349,619,994	\$343,601,842	\$361,850,683	\$18,248,841	5.3%
Total Interfund Reimbursements	\$258,008,137	\$263,000,000	\$266,000,000	\$3,000,000	1.1%
Total Revenue	\$607,628,130	\$606,601,842	\$627,850,683	\$21,248,841	3.5%
Net Cost	\$(32,771,240)	\$43,419,176	\$98,432,754	\$55,013,578	126.7%
Positions	371.0	373.0	377.5	4.5	1.2%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$55,085,005	\$59,828,640	\$63,164,029	\$3,335,389	5.6%
Services & Supplies	\$115,554,055	\$145,707,542	\$152,900,481	\$7,192,939	4.9%
Other Charges	\$111,891,096	\$123,234,836	\$148,018,927	\$24,784,091	20.1%
Interfund Charges	\$291,323,246	\$320,150,000	\$361,000,000	\$40,850,000	12.8%
Cost of Goods Sold	\$1,003,488	\$1,100,000	\$1,200,000	\$100,000	9.1%
Gross Expenditures/Appropriations	\$574,856,890	\$650,021,018	\$726,283,437	\$76,262,419	11.7%
Total Expenditures/Appropriations	\$574,856,890	\$650,021,018	\$726,283,437	\$76,262,419	11.7%
Licenses, Permits & Franchises	\$72,003	\$78,855	\$104,796	\$25,941	32.9%
Fines, Forfeitures & Penalties	\$50,101	\$81,084	\$62,032	\$(19,052)	(23.5)%
Revenue from Use Of Money & Property	\$246,284,253	\$259,791,877	\$270,467,384	\$10,675,507	4.1%
Intergovernmental Revenues	\$27,206,757	\$329,854	\$0	\$(329,854)	(100.0)%
Charges for Services	\$38,336,779	\$40,261,923	\$45,039,549	\$4,777,626	11.9%
Miscellaneous Revenues	\$37,488,943	\$43,058,249	\$46,176,922	\$3,118,673	7.2%
Other Financing Sources	\$181,157	\$0	\$0	\$0	0.0%
Revenue	\$349,619,994	\$343,601,842	\$361,850,683	\$18,248,841	5.3%
Other Interfund Reimbursements	\$258,008,137	\$263,000,000	\$266,000,000	\$3,000,000	1.1%
Total Interfund Reimbursements	\$258,008,137	\$263,000,000	\$266,000,000	\$3,000,000	1.1%
Total Revenue	\$607,628,130	\$606,601,842	\$627,850,683	\$21,248,841	3.5%
Net Cost	\$(32,771,240)	\$43,419,176	\$98,432,754	\$55,013,578	126.7%
Positions	371.0	373.0	377.5	4.5	1.2%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have increased 4.5 FTE from the prior year Adopted Budget due to:

- 0.5 FTE net mid-year decrease.
- 5.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Finance	622,349	0	0	622,349	0.0
Airport Maintenance & Operations	886,976	0	0	886,976	4.0
Planning & Special Projects	128,812	0	0	128,812	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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$14,647,181	\$14,095,784	\$12,452,824	\$(1,642,960)	(11.7)%
Services & Supplies	\$18,442,892	\$23,785,235	\$24,634,772	\$849,537	3.6%
Other Charges	\$82,498,779	\$93,234,836	\$118,018,927	\$24,784,091	26.6%
Gross Expenditures/Appropriations	\$115,588,853	\$131,115,855	\$155,106,523	\$23,990,668	18.3%
Total Expenditures/Appropriations	\$115,588,853	\$131,115,855	\$155,106,523	\$23,990,668	18.3%
Revenue from Use Of Money & Property	\$177,485	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$26,178,084	\$0	\$0	\$0	0.0%
Other Financing Sources	\$13,200	\$0	\$0	\$0	0.0%
Revenue	\$26,368,769	\$0	\$0	\$0	0.0%
Other Interfund Reimbursements	\$255,008,137	\$263,000,000	\$266,000,000	\$3,000,000	1.1%
Total Interfund Reimbursements	\$255,008,137	\$263,000,000	\$266,000,000	\$3,000,000	1.1%
Total Revenue	\$281,376,906	\$263,000,000	\$266,000,000	\$3,000,000	1.1%
Net Cost	\$(165,788,053)	\$(131,884,145)	\$(110,893,477)	\$20,990,668	(15.9)%
Positions	70.0	71.0	69.5	(1.5)	(2.1)%

Summary of Changes

The change in total appropriations is due to:

- An increase in appropriations for interest expenses due to the issuance of new General Airport Revenue Bonds.
- An increase in appropriations for professional services and contracts.
- An increase in appropriations for depreciation.
- An increase in appropriations for embedded staff from other County departments.
- A decrease in salary and benefits costs due to the movement of positions between programs.
- Recommended growth detailed later in this section.

The change in total revenue, including interfund reimbursements, is due to an increase in expenses for this program from the Airport Revenue program.

Net Cost reflects an increase in retained earnings.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCDA - Reallocate 1.0 FTE Accountant to 1.0 FTE Senior Accountant					
	17,531	0	0	17,531	0.0
Reallocate 1.0 FTE Accountant (filled) to 1.0 FTE Senior Accountant in the Administration & Finance program to manage advanced-level accounting tasks related to new bond issuances, Passenger Facility Charges (PFC), and Transportation Infrastructure Finance and Innovation Act (TIFIA) loan compliance for the SMForward infrastructure program. If approved, this position will ensure accurate financial reporting, maintain compliance with complex funding requirements, and support the department's ability to manage large-scale capital projects efficiently. Funded by Airport revenue.					
SCDA - Reallocate 1.0 FTE Administrative Services Officer 1 to 1.0 FTE Administrative Services Officer 2					
	4,674	0	0	4,674	0.0
Reallocate 1.0 FTE Administrative Services Officer 1 (filled) to 1.0 FTE Administrative Services Officer 2 in the Administration & Finance program to provide direct supervision of administrative staff and perform advanced financial analysis. If approved, this position will improve organizational efficiency, reduce workload on executive leadership, and ensure timely completion of complex financial modeling. Funded by Airport revenue.					
SCDA - Reallocate 1.0 FTE Storekeeper 2 to 1.0 FTE Administrative Services Officer 1					
	13,354	0	0	13,354	0.0
Reallocate 1.0 FTE Storekeeper 2 (filled) to 1.0 FTE Administrative Services Officer 1 in the Administration & Finance program to manage purchasing, invoicing, and contract processes, provide staff oversight, and ensure compliance with fiscal requirements. If approved, this position will improve operational efficiency, strengthen accountability, and support accurate and timely procurement activities. Funded by Airport revenue.					
SCDA - Requesting an increase in support from County Counsel					
	178,795	0	0	178,795	0.0
Requesting an additional 0.4 FTE of Attorney time from County Counsel to provide legal services for the Department of Airports. This increase is necessary to manage the expanded legal workload from upcoming real estate transactions, professional services agreements, and major capital projects. Funding is provided through the Airports' Enterprise Fund.					
SCDA - Supporting DTech adding 1.0 FTE Information Technology Infrastructure Analyst III					
	188,744	0	0	188,744	0.0
Funding for 1.0 FTE Information Technology Infrastructure Analyst III within the Airport IT section of the Department of Technology to support the Department of Airports to serve as the designated Cybersecurity Coordinator for the Department of Airports. This position will lead and provide technical expertise in cybersecurity governance, incident response, and compliance with federal mandates, while overseeing security controls for critical airport systems. Funding will be provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of Technology (BU 7600000).					
SCDA - Supporting DTech adding 1.0 FTE Supervising Information Technology Analyst					
	219,251	0	0	219,251	0.0
Funding for 1.0 FTE Supervising Information Technology Analyst within the Airport IT section of the Department of Technology to support the Department of Airports. This position will plan, organize, and supervise professional IT staff responsible for business application support and enterprise reporting, ensuring continuity for mission-critical systems. The role will establish documentation standards, oversee reporting development, manage application workflows, and provide technical and functional leadership for projects. Funding will be provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of Technology (BU 7600000).					

Airport Maintenance & 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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$38,604,937	\$43,600,802	\$47,652,930	\$4,052,128	9.3%
Services & Supplies	\$94,616,091	\$117,845,339	\$124,112,165	\$6,266,826	5.3%
Cost of Goods Sold	\$1,003,488	\$1,100,000	\$1,200,000	\$100,000	9.1%
Gross Expenditures/Appropriations	\$134,224,517	\$162,546,141	\$172,965,095	\$10,418,954	6.4%
Total Expenditures/Appropriations	\$134,224,517	\$162,546,141	\$172,965,095	\$10,418,954	6.4%
Miscellaneous Revenues	\$17,351	\$0	\$0	\$0	0.0%
Other Financing Sources	\$602	\$0	\$0	\$0	0.0%
Revenue	\$17,953	\$0	\$0	\$0	0.0%
Total Revenue	\$17,953	\$0	\$0	\$0	0.0%
Net Cost	\$134,206,563	\$162,546,141	\$172,965,095	\$10,418,954	6.4%
Positions	265.0	290.0	292.0	2.0	0.7%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefit costs, including movement of positions between programs.
- An increase in appropriations for professional services and contracts to meet federally mandated security requirements.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCDA - Add 1.0 FTE Administrative Services Officer 2					
	145,123	0	0	145,123	1.0
Add 1.0 FTE Administrative Services Officer 2 in the Operations & Maintenance program. This position will manage budget coordination, purchasing, contract administration, and provide data analytics to support operational efficiency and compliance for the Maintenance Division. If approved, managers can focus on core operations, reducing delays and ensuring timely financial oversight. Funded by Airport revenue.					
SCDA - Add 1.0 FTE Park Maintenance Worker 1					
	81,742	0	0	81,742	1.0
Add 1.0 FTE Park Maintenance Worker 1 in the Operations & Maintenance program to assist with transporting mowers and operators to designated locations across airport grounds. This position will help meet safety requirements and maintain smooth mowing operations. If approved, essential maintenance tasks will be completed on time without diverting staff from their primary responsibilities. Funded by Airport revenue.					
SCDA - Add 1.0 FTE Park Maintenance Worker 2					
	87,678	0	0	87,678	1.0
Add 1.0 FTE Park Maintenance Worker 2 in the Operations & Maintenance program to support a dedicated transport team for safe and efficient movement of mowers and operators across airport property. This position will ensure compliance with safety requirements and uninterrupted maintenance operations. If approved, mowing activities will proceed without delays, maintaining operational efficiency. Funded by Airport revenue.					
SCDA - Add 1.0 FTE Senior Park Maintenance Worker					
	93,613	0	0	93,613	1.0
Add 1.0 FTE Senior Park Maintenance Worker in the Operations & Maintenance program to provide dedicated supervision for mowing and spray teams. This position will enhance safety, improve coordination, and ensure turf maintenance tasks are completed efficiently. If approved, operations will run smoothly, reducing delays and strengthening compliance with safety standards. Funded by Airport revenue.					
SCDA - Reallocate 1.0 FTE Airport Operations Worker to 1.0 FTE Volunteer Program Specialist					
	64,063	0	0	64,063	0.0
Reallocate 1.0 FTE Airport Operations Worker (vacant) to 1.0 FTE Volunteer Program Specialist in the Operations & Maintenance program to manage and expand airport volunteer programs, coordinate onboarding and training, and implement customer service initiatives. If approved, this position will strengthen volunteer engagement and improve the passenger experience. Funded by Airport revenue.					
SCDA - Reallocate 1.0 FTE Construction Management Specialist to 1.0 FTE Construction Management Supervisor					
	13,131	0	0	13,131	0.0
Reallocate 1.0 FTE Construction Management Specialist (filled) to 1.0 FTE Construction Management Supervisor in the Planning & Development program to provide dedicated onsite leadership for complex construction projects and supervision of construction management staff. If approved, this position will improve project quality, reduce delays and cost overruns, and strengthen departmental capacity through better oversight and career development. Funded by Airport revenue.					
SCDA - Reallocate 1.0 FTE Fleet Service Worker to 1.0 FTE Equipment Technician					
	32,894	0	0	32,894	0.0
Reallocate 1.0 FTE Fleet Service Worker (vacant) to 1.0 FTE Equipment Technician in the Operations & Maintenance program to provide advanced diagnostic, repair, and preventive maintenance capabilities. If approved, this position will improve operational efficiency, reduce repair backlogs, ensure regulatory compliance, and enhance customer service for critical airport operations. Funded by Airport revenue.					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCDA - Reallocate 2.0 FTE Airport Operations Worker to 2.0 FTE Senior Airport Operations Worker					
	22,170	0	0	22,170	0.0
Reallocate 2.0 FTE Airport Operations Worker (filled) to 2.0 FTE Senior Airport Operations Worker in the Operations & Maintenance program to provide enhanced oversight of curbside operations, ensure compliance with airport policies, and support efficient traffic and passenger flow. If approved, these positions will improve shift coverage, reduce overtime, strengthen operational responsiveness, and enhance safety and customer service during peak periods and special events. Funded by Airport revenue.					
SCDA - Supporting DGS adding 1.0 FTE Facilities Trades Operations Supervisor for Airport District					
	170,345	0	0	170,345	0.0
Funding for 1.0 FTE Facilities Trades Operations Supervisor within the Department of General Services to be dedicated to the Department of Airports. This position will oversee the Critical Equipment Replacement Program and related maintenance projects for the Department of Airports. Funding is provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of General Services (BU 7000000).					
SCDA - Supporting DGS adding 1.0 FTE Plumber for Airport District					
	156,862	0	0	156,862	0.0
Funding for 1.0 FTE Plumber within the Department of General Services to be dedicated to the Department of Airports. This position will improve emergency response times, enable preventive and repair maintenance during off-hours to minimize operational disruptions, and implement preventive maintenance procedures for airport facilities' main sewage lines to reduce the risk of backups and flooding. Funding is provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of General Services (BU 7000000).					
SCDA - Supporting Sheriff's reallocating 1.0 FTE in the Sheriff's Airport Division					
	19,355	0	0	19,355	0.0
Funding for reallocation of 1.0 FTE Administrative Services Officer I to 1.0 FTE Administrative Services Officer II within the Sheriff's Airport Division to manage the increased administrative workload resulting from the transition from a bureau to a division. This change is essential to maintain operational efficiency, reduce risk, and ensure accuracy in budget, facility coordination, and training processes that directly impact airport security operations. Funding is provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Sheriff's Office (BU 7400000).					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$291,323,246	\$320,150,000	\$361,000,000	\$40,850,000	12.8%
Gross Expenditures/Appropriations	\$291,323,246	\$320,150,000	\$361,000,000	\$40,850,000	12.8%
Total Expenditures/Appropriations	\$291,323,246	\$320,150,000	\$361,000,000	\$40,850,000	12.8%
Licenses, Permits & Franchises	\$72,003	\$78,855	\$104,796	\$25,941	32.9%
Fines, Forfeitures & Penalties	\$50,101	\$81,084	\$62,032	\$(19,052)	(23.5)%
Revenue from Use Of Money & Property	\$246,106,768	\$259,791,877	\$270,467,384	\$10,675,507	4.1%
Intergovernmental Revenues	\$1,028,673	\$329,854	\$0	\$(329,854)	(100.0)%
Charges for Services	\$38,336,779	\$40,261,923	\$45,039,549	\$4,777,626	11.9%
Miscellaneous Revenues	\$37,471,592	\$43,058,249	\$46,176,922	\$3,118,673	7.2%
Other Financing Sources	\$167,355	\$0	\$0	\$0	0.0%
Revenue	\$323,233,272	\$343,601,842	\$361,850,683	\$18,248,841	5.3%
Other Interfund Reimbursements	\$3,000,000	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$3,000,000	\$0	\$0	\$0	0.0%
Total Revenue	\$326,233,272	\$343,601,842	\$361,850,683	\$18,248,841	5.3%
Net Cost	\$(34,910,026)	\$(23,451,842)	\$(850,683)	\$22,601,159	(96.4)%

Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfer to the Administration and Finance program to cover increased expenses.
- An increase in funding transfer to the Airport Capital Outlay budget unit to cover specific project expenses.

The change in total revenue is due to:

- An increase in anticipated parking revenue due to increased parking capacity with new parking garage.
- An increase in Customer Facility Charge, adjusted for trends in rental car usage.
- An increase in terminal rents, and facility and equipment usage for Signatory Airlines.
- An increase in aviation ground leases.
- An increase in landing fees for signatory airlines.

- A decrease in interest income for department held funds due to changes in interest rates and fund usage.
- Net Cost reflects an increase in retained earnings.

Planning & Special Projects

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,832,887	\$2,132,054	\$3,058,275	\$926,221	43.4%
Services & Supplies	\$2,495,072	\$4,076,968	\$4,153,544	\$76,576	1.9%
Other Charges	\$29,392,317	\$30,000,000	\$30,000,000	\$0	0.0%
Gross Expenditures/Appropriations	\$33,720,275	\$36,209,022	\$37,211,819	\$1,002,797	2.8%
Total Expenditures/Appropriations	\$33,720,275	\$36,209,022	\$37,211,819	\$1,002,797	2.8%
Net Cost	\$33,720,275	\$36,209,022	\$37,211,819	\$1,002,797	2.8%
Positions	36.0	12.0	16.0	4.0	33.3%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefit costs, including movement of positions between programs.
- An increase in appropriations for professional services and contracts related to environmental planning for airfield projects.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCDA - Add 1.0 FTE Environmental Specialist Level 2					
	128,812	0	0	128,812	1.0

Add 1.0 FTE Environmental Specialist Level 2 in the Planning & Development program to provide coverage for three airports and support wildlife monitoring, regulatory compliance, and construction project reviews. This position will reduce reliance on overtime, improve safety, and maintain compliance with Federal Aviation Administration requirements. If approved, wildlife management tasks will be completed on schedule, ensuring safe airport operations. 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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Executive Airport	\$0	\$10,850,000	\$10,000,000	\$(850,000)	(7.8)%
International Airport	\$181,048,307	\$484,618,128	\$328,949,300	\$(155,668,828)	(32.1)%
Mather Airport	\$19,739,874	\$22,118,648	\$14,180,000	\$(7,938,648)	(35.9)%
Gross Expenditures/Appropriations	\$200,788,182	\$517,586,776	\$353,129,300	\$(164,457,476)	(31.8)%
Total Expenditures/Appropriations	\$200,788,182	\$517,586,776	\$353,129,300	\$(164,457,476)	(31.8)%
Revenue	\$134,980,940	\$344,089,058	\$205,806,158	\$(138,282,900)	(40.2)%
Total Interfund Reimbursements	\$30,341,046	\$57,150,000	\$95,000,000	\$37,850,000	66.2%
Total Revenue	\$165,321,986	\$401,239,058	\$300,806,158	\$(100,432,900)	(25.0)%
Net Cost	\$35,466,196	\$116,347,718	\$52,323,142	\$(64,024,576)	(55.0)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Land	\$0	\$500,000	\$500,000	\$0	0.0%
Improvements	\$188,747,436	\$503,685,976	\$332,717,300	\$(170,968,676)	(33.9)%
Equipment	\$12,040,746	\$13,400,800	\$19,912,000	\$6,511,200	48.6%
Gross Expenditures/Appropriations	\$200,788,182	\$517,586,776	\$353,129,300	\$(164,457,476)	(31.8)%
Total Expenditures/Appropriations	\$200,788,182	\$517,586,776	\$353,129,300	\$(164,457,476)	(31.8)%
Revenue from Use Of Money & Property	\$3,918,278	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$26,178,084	\$56,039,058	\$50,806,158	\$(5,232,900)	(9.3)%
Other Financing Sources	\$104,884,578	\$288,050,000	\$155,000,000	\$(133,050,000)	(46.2)%
Revenue	\$134,980,940	\$344,089,058	\$205,806,158	\$(138,282,900)	(40.2)%
Other Interfund Reimbursements	\$30,341,046	\$57,150,000	\$95,000,000	\$37,850,000	66.2%
Total Interfund Reimbursements	\$30,341,046	\$57,150,000	\$95,000,000	\$37,850,000	66.2%
Total Revenue	\$165,321,986	\$401,239,058	\$300,806,158	\$(100,432,900)	(25.0)%
Net Cost	\$35,466,196	\$116,347,718	\$52,323,142	\$(64,024,576)	(55.0)%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this budget unit.

Executive Airport

Program Overview

The Capital Outlay **Executive Airport** was developed to help meet the expanding service needs at the Executive Airport. This program also includes Franklin Field.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Improvements	\$0	\$10,850,000	\$10,000,000	\$(850,000)	(7.8)%
Gross Expenditures/Appropriations	\$0	\$10,850,000	\$10,000,000	\$(850,000)	(7.8)%
Total Expenditures/Appropriations	\$0	\$10,850,000	\$10,000,000	\$(850,000)	(7.8)%
Net Cost	\$0	\$10,850,000	\$10,000,000	\$(850,000)	(7.8)%

Summary of Changes

The change in total appropriations is due to:

- A decrease in appropriations for the Runway 2/20 Pavement Rehabilitation project.
- A decrease in appropriations for the Improve Safety Areas and Rehab of Taxiways project.

Net Cost reflects a decrease in retained earnings.

International Airport

Program Overview

The Capital Outlay **International Airport** was developed to meet the needs of expanding service at the International Airport, both in passengers and cargo.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Land	\$0	\$500,000	\$500,000	\$0	0.0%
Improvements	\$169,007,562	\$470,717,328	\$308,537,300	\$(162,180,028)	(34.5)%
Equipment	\$12,040,746	\$13,400,800	\$19,912,000	\$6,511,200	48.6%
Gross Expenditures/Appropriations	\$181,048,307	\$484,618,128	\$328,949,300	\$(155,668,828)	(32.1)%
Total Expenditures/Appropriations	\$181,048,307	\$484,618,128	\$328,949,300	\$(155,668,828)	(32.1)%
Revenue from Use Of Money & Property	\$3,918,278	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$18,639,897	\$48,436,179	\$47,313,196	\$(1,122,983)	(2.3)%
Other Financing Sources	\$104,884,578	\$288,050,000	\$155,000,000	\$(133,050,000)	(46.2)%
Revenue	\$127,442,753	\$336,486,179	\$202,313,196	\$(134,172,983)	(39.9)%
Other Interfund Reimbursements	\$30,341,046	\$57,150,000	\$95,000,000	\$37,850,000	66.2%
Total Interfund Reimbursements	\$30,341,046	\$57,150,000	\$95,000,000	\$37,850,000	66.2%
Total Revenue	\$157,783,799	\$393,636,179	\$297,313,196	\$(96,322,983)	(24.5)%
Net Cost	\$23,264,509	\$90,981,949	\$31,636,104	\$(59,345,845)	(65.2)%

Summary of Changes

The change in total appropriations is due to:

- An increase in appropriations for equipment acquisition.
- A decrease in appropriations in improvements, as SMForward projects progress through the design, development, and build phases (more specifically, the SMForward Pedestrian Walkway from Terminal to Concourse B, the Terminal B Parking Garage, and the Consolidated Rental Car Facility).

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

- An increase in funding transfer to the Customer Facility Change Fund for eligible Consolidated Rental Car Facility expenditures.
- A decrease in Federal construction grant revenues.
- A decrease in Bond revenues to fund SMForward projects.

Net Cost reflects a decrease in retained earnings.

Mather Airport

Program Overview

The Capital Outlay **Mather Airport** was developed to meet the needs of expanding cargo service at the Mather Airport.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Improvements	\$19,739,874	\$22,118,648	\$14,180,000	\$(7,938,648)	(35.9)%
Gross Expenditures/Appropriations	\$19,739,874	\$22,118,648	\$14,180,000	\$(7,938,648)	(35.9)%
Total Expenditures/Appropriations	\$19,739,874	\$22,118,648	\$14,180,000	\$(7,938,648)	(35.9)%
Intergovernmental Revenues	\$7,538,187	\$7,602,879	\$3,492,962	\$(4,109,917)	(54.1)%
Revenue	\$7,538,187	\$7,602,879	\$3,492,962	\$(4,109,917)	(54.1)%
Total Revenue	\$7,538,187	\$7,602,879	\$3,492,962	\$(4,109,917)	(54.1)%
Net Cost	\$12,201,687	\$14,515,769	\$10,687,038	\$(3,828,731)	(26.4)%

Summary of Changes

The change in total appropriations is due to:

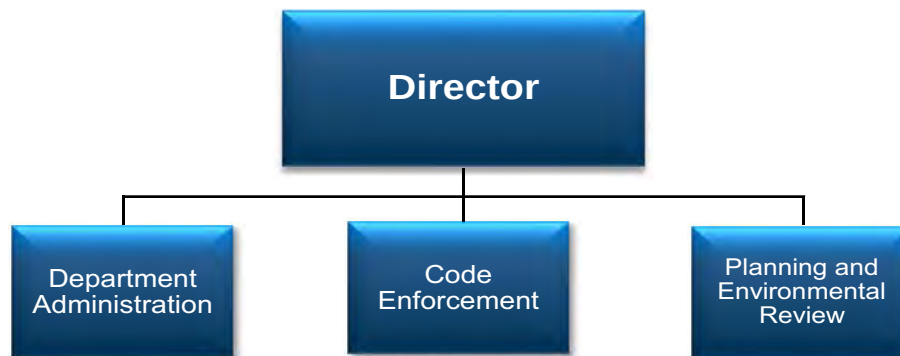
- A decrease in appropriations for the Rehabilitate Asphalt/Concrete Section for Runway 4R/22L project.
- An increase in appropriations for the Category III Instrument Landing System and Runway Lighting project.
- An increase in appropriations for the CERP: Generator Replacement – 409-30 – MHR Airport Fire project.

The change in total revenue is due to:

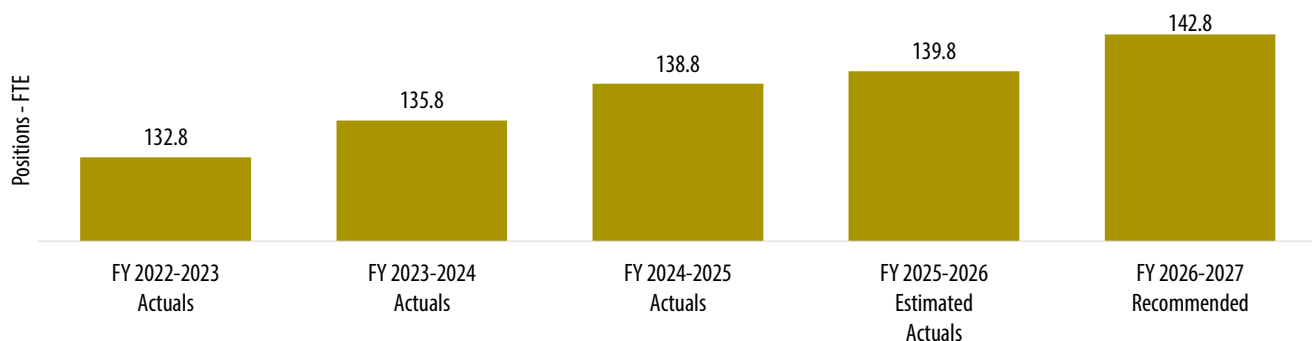
- A decrease in Federal construction grant revenue for the Franklin Field Access Road project.
- A decrease in Federal construction grant revenue for the Mather Tower Small Digital Voice Switch project.
- A decrease in Federal construction grant revenue for the Mather Rehabilitate Asphalt/Concrete Section for Runway 4R/22L project.

Net Cost reflects a decrease in retained earnings.

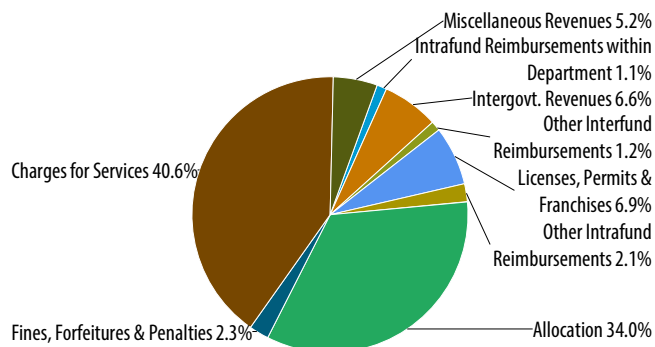
Community Development
Department Structure
Troy Givans, Director



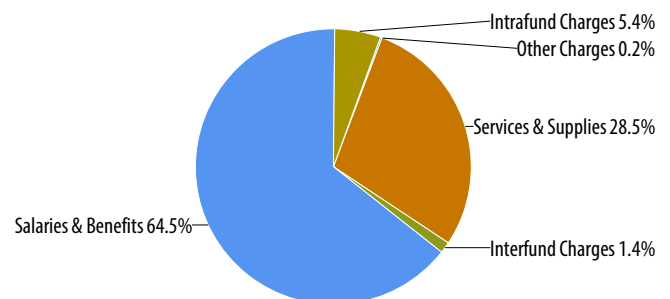
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Community Development provides leadership, land development, and code compliance services. These services include maintaining and updating the Sacramento County General Plan and Development Code, ensuring compliance with County code and development requirements, investigating code violations, preparing and processing environmental documents, development process management and providing administrative support to the Department of Community Development. This budget unit consists of the following programs:

- DCD-Administrative Services
- DCD-Code Enforcement
- DCD-Planning and Environmental Review
- DCD-Development Services

Goals

- Review and update policies on illegal dumping, commercial solid waste, edible food recovery, illegal haulers, shopping carts, and fireworks.
- Complete Zoning Code and County Code amendments related to housing and infill streamlining.
- Hire an additional Development Process Manager.

Accomplishments

- Code Enforcement Rental Housing partnered with National Association of Residential Property Managers (NARPM) to offer 2–3 annual training courses on program updates and basics for new Sacramento County rental housing participants.
- Planning and Environmental Review Division (PER) launched Concurrent Plan Review and PER's Long Range Planning completed the Housing Element Amendment to integrate rezones, and new analyses to demonstrate how the County is affirmatively furthering fair housing goals.
- The Infill Development Program launched, and Infill Developer Council recruitment is underway.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
DCD-Code Enforcement	\$11,114,849	\$12,240,004	\$12,316,714	\$76,710	0.6%
DCD-Planning and Environmental Review	\$14,431,998	\$17,438,905	\$18,201,652	\$762,747	4.4%
Development Services	\$460,532	\$816,871	\$693,492	\$(123,379)	(15.1)%
Office of the Director and Administration	\$2,363,591	\$2,761,108	\$3,360,013	\$598,905	21.7%
Gross Expenditures/Appropriations	\$28,370,970	\$33,256,888	\$34,571,871	\$1,314,983	4.0%
Total Intrafund Reimbursements	\$(1,203,261)	\$(1,388,402)	\$(1,125,803)	\$262,599	(18.9)%
Total Expenditures/Appropriations	\$27,167,709	\$31,868,486	\$33,446,068	\$1,577,582	5.0%
Revenue	\$15,629,389	\$19,372,571	\$21,306,053	\$1,933,482	10.0%
Total Interfund Reimbursements	\$0	\$0	\$400,000	\$400,000	100.0%
Total Revenue	\$15,629,389	\$19,372,571	\$21,706,053	\$2,333,482	12.0%
Net Cost	\$11,538,320	\$12,495,915	\$11,740,015	\$(755,900)	(6.0)%
Positions	138.8	139.8	142.8	3.0	2.1%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$18,881,128	\$21,392,425	\$22,299,262	\$906,837	4.2%
Services & Supplies	\$7,079,065	\$9,198,040	\$9,865,766	\$667,726	7.3%
Other Charges	\$(5,503)	\$71,000	\$71,000	\$0	0.0%
Interfund Charges	\$483,480	\$483,480	\$471,393	\$(12,087)	(2.5)%
Intrafund Charges	\$1,932,799	\$2,111,943	\$1,864,450	\$(247,493)	(11.7)%
Gross Expenditures/Appropriations	\$28,370,970	\$33,256,888	\$34,571,871	\$1,314,983	4.0%
Other Intrafund Reimbursements	\$(1,203,261)	\$(1,388,402)	\$(734,791)	\$653,611	(47.1)%
Intrafund Reimbursements within Department	\$0	\$0	\$(391,012)	\$(391,012)	(100.0)%
Total Intrafund Reimbursements	\$(1,203,261)	\$(1,388,402)	\$(1,125,803)	\$262,599	(18.9)%
Total Expenditures/Appropriations	\$27,167,709	\$31,868,486	\$33,446,068	\$1,577,582	5.0%
Licenses, Permits & Franchises	\$1,697,954	\$1,587,700	\$2,386,300	\$798,600	50.3%
Fines, Forfeitures & Penalties	\$269,792	\$800,000	\$800,000	\$0	0.0%
Intergovernmental Revenues	\$559,197	\$2,291,870	\$2,291,870	\$0	0.0%
Charges for Services	\$11,192,754	\$12,921,256	\$14,042,773	\$1,121,517	8.7%
Miscellaneous Revenues	\$1,909,692	\$1,771,745	\$1,785,110	\$13,365	0.8%
Revenue	\$15,629,389	\$19,372,571	\$21,306,053	\$1,933,482	10.0%
Other Interfund Reimbursements	\$0	\$0	\$400,000	\$400,000	100.0%
Total Interfund Reimbursements	\$0	\$0	\$400,000	\$400,000	100.0%
Total Revenue	\$15,629,389	\$19,372,571	\$21,706,053	\$2,333,482	12.0%
Net Cost	\$11,538,320	\$12,495,915	\$11,740,015	\$(755,900)	(6.0)%
Positions	138.8	139.8	142.8	3.0	2.1%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have increased 3.0 FTE from the prior year Adopted Budget due to:

- 3.0 FTE recommended net Base increase.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD-Code Enforcement	32,700	0	0	32,700	0.0
DCD-Planning and Environmental Review	405,682	0	400,000	5,682	0.0

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$6,933,646	\$7,477,848	\$7,500,206	\$22,358	0.3%
Services & Supplies	\$2,934,632	\$3,429,460	\$3,532,825	\$103,365	3.0%
Other Charges	\$(26,890)	\$10,000	\$10,000	\$0	0.0%
Interfund Charges	\$483,480	\$483,480	\$471,393	\$(12,087)	(2.5)%
Intrafund Charges	\$789,980	\$839,216	\$802,290	\$(36,926)	(4.4)%
Gross Expenditures/Appropriations	\$11,114,849	\$12,240,004	\$12,316,714	\$76,710	0.6%
Total Expenditures/Appropriations	\$11,114,849	\$12,240,004	\$12,316,714	\$76,710	0.6%
Licenses, Permits & Franchises	\$1,518,168	\$1,467,700	\$2,262,700	\$795,000	54.2%
Fines, Forfeitures & Penalties	\$269,792	\$800,000	\$800,000	\$0	0.0%
Charges for Services	\$1,442,497	\$1,797,000	\$1,850,910	\$53,910	3.0%
Miscellaneous Revenues	\$1,234,768	\$1,234,862	\$1,237,127	\$2,265	0.2%
Revenue	\$4,465,225	\$5,299,562	\$6,150,737	\$851,175	16.1%
Total Revenue	\$4,465,225	\$5,299,562	\$6,150,737	\$851,175	16.1%
Net Cost	\$6,649,624	\$6,940,442	\$6,165,977	\$(774,465)	(11.2)%
Positions	56.0	56.0	56.0	0.0	0.0%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- A decrease in Pension Obligation Bonds.
- Increases in assessment/collection services, software costs, information technology services costs, and General Services contract management services.
- A decrease in the Transportation Residential Parking Permit Program and Transportation Graffiti Abatement Program.

- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increases in licenses and permits due to increased rates in FY 2026-27.
- An increase in housing, zoning, rental housing inspection program (RHIP), and vehicle inspection fees due to increased rates in FY 2026-27.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Increase Overtime Appropriations For Fireworks Enforcement - CODE					
	2,700	0	0	2,700	0.0
Increase overtime appropriations by \$2,700 to support fireworks enforcement. Fireworks enforcement remains a critical public safety priority in Sacramento County, particularly during peak holiday periods when illegal fireworks pose significant fire hazards and community risks. Current program design places the burden of issuing citations and managing compliance primarily on Code Enforcement, despite limited staffing. This enforcement gap requires dedicated overtime to ensure timely response, accurate documentation, and coordination with partner agencies. Allocating 20 hours of staff time will allow Code Enforcement to conduct targeted patrols, respond to complaints, and process violations efficiently, reducing fire danger and safeguarding residents. Without this additional capacity, enforcement efforts will be delayed, undermining compliance and increasing liability for the County.					
DCD - Increase Overtime Appropriations For Sidewalk Vending Enforcement- CODE					
	30,000	0	0	30,000	0.0
Increase overtime appropriations by \$30,000 to support sidewalk vending enforcement. Sacramento County has experienced a significant increase in sidewalk vending operations following the passage of Senate Bill (SB) 946 and SB 972, which legalized and regulated street vending and introduced health permit requirements for food vendors. While these laws promote economic opportunity, they also create enforcement challenges, particularly in ensuring compliance with health, safety, and accessibility standards. The County's proposed Sidewalk Vending Ordinance and Compact Mobile Food Facility regulations require active enforcement to address violations such as unlicensed vending, unsanitary conditions, and Americans Disability Act non-compliance. Code Enforcement plays a critical role in investigating violations, mitigating public nuisances, and supporting Environmental Management during evening operations when vending activity peaks. The requested increase will cover overtime costs for Code Enforcement staff to maintain public safety and uphold County ordinances, ensuring fair and lawful vending practices. Without this funding sidewalk vending enforcement will be even more limited beyond June 2026.					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$9,411,685	\$10,925,251	\$11,240,305	\$315,054	2.9%
Services & Supplies	\$3,967,322	\$5,362,051	\$5,938,855	\$576,804	10.8%
Other Charges	\$21,387	\$61,000	\$61,000	\$0	0.0%
Intrafund Charges	\$1,017,772	\$1,090,603	\$961,492	\$(129,111)	(11.8)%
Cost of Goods Sold	\$13,832	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$14,431,998	\$17,438,905	\$18,201,652	\$762,747	4.4%
Other Intrafund Reimbursements	\$(617,070)	\$(713,389)	\$(734,791)	\$(21,402)	3.0%
Total Intrafund Reimbursements	\$(617,070)	\$(713,389)	\$(734,791)	\$(21,402)	3.0%
Total Expenditures/Appropriations	\$13,814,928	\$16,725,516	\$17,466,861	\$741,345	4.4%
Licenses, Permits & Franchises	\$179,785	\$120,000	\$123,600	\$3,600	3.0%
Intergovernmental Revenues	\$559,197	\$2,291,870	\$2,291,870	\$0	0.0%
Charges for Services	\$7,946,969	\$9,027,387	\$9,211,361	\$183,974	2.0%
Miscellaneous Revenues	\$673,427	\$536,883	\$547,983	\$11,100	2.1%
Revenue	\$9,359,379	\$11,976,140	\$12,174,814	\$198,674	1.7%
Other Interfund Reimbursements	\$0	\$0	\$400,000	\$400,000	100.0%
Total Interfund Reimbursements	\$0	\$0	\$400,000	\$400,000	100.0%
Total Revenue	\$9,359,379	\$11,976,140	\$12,574,814	\$598,674	5.0%
Net Cost	\$4,455,549	\$4,749,376	\$4,892,047	\$142,671	3.0%
Positions	66.8	68.8	68.8	0.0	0.0%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs such as liability insurance, lease property, facility use, wide area network charges, and personnel services.
- Decreases in allocated costs in Pension Obligation Bonds, information technology costs, finance system control costs, and telecommunication costs.
- A decrease in overhead costs.
- An increase in Business License services.
- Recommended growth detailed later in this section.

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

- Increases in licenses and permits revenue.
- Increases in planning services fees and environmental services revenue.
- Increases in cartography services and mining/master plans revenue.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Increase Professional Services for Infill Program - PER					
	400,000	0	400,000	0	0.0

One-time funding of \$400,000 offset by Neighborhood Revitalization Fund funding to support the County's Infill Program and ensure timely completion of Board priorities, including Housing and Infill Zoning Code Amendments and targeted commercial corridor initiatives. Consultant support will provide specialized expertise to evaluate infrastructure constraints, identify financing mechanisms and grant opportunities, analyze key opportunity sites, and assess public-private partnership strategies to advance corridor revitalization. These efforts will help streamline review and processing of housing and non-residential development and create long-term permitting and delivery efficiencies. The Infill Program was established to revitalize aging commercial corridors as a core General Plan growth strategy but was discontinued during the recession and remains understaffed and underfunded despite renewed Board focus. Commercial corridor revitalization supports livable, walkable neighborhoods and advances sustainability and carbon neutrality goals. Without this investment, the County risks delaying priority code updates and corridor reinvestment efforts due to insufficient technical and implementation capacity. This request is contingent upon approval of a linked growth request in the Neighborhood Revitalization Fund budget (BU 5790000).

DCD - Reallocate 1.0 FTE Secretary to 1.0 FTE Senior Office Specialist - PER					
	5,682	0	0	5,682	0.0

Reallocate 1.0 FTE Secretary position to 1.0 FTE Senior Office Specialist position. Volume and complexity of Public Records Act (PRA) requests within Planning and Environmental Review (PER) have increased significantly over the past several years. Previously, PER averaged 1–2 PRA requests per week; it now receives approximately 6–10 requests weekly, many involving high-complexity data collection, legal review, and extensive redaction requirements. The current vacant Secretary classification is primarily intended for routine clerical and administrative support and does not provide the authority or scope necessary to independently manage complex PRA coordination, interpret disclosure and redaction requirements, or oversee record compilation across divisions. These duties now require advanced technical knowledge, independent judgment, and coordination with legal, technical, and management staff. The Senior Office Specialist classification is designed to perform specialized clerical and technical work, interpret complex policies and procedures, exercise independent judgment, and provide lead support for program-specific functions. Reclassifying this position will appropriately align the classification with the work performed, ensure compliance with PRA requirements, and support the department's growing operational demands without service disruption.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$332,364	\$551,490	\$502,774	\$(48,716)	(8.8)%
Services & Supplies	\$39,921	\$124,289	\$130,782	\$6,493	5.2%
Intrafund Charges	\$102,079	\$141,092	\$59,936	\$(81,156)	(57.5)%
Cost of Goods Sold	\$(13,832)	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$460,532	\$816,871	\$693,492	\$(123,379)	(15.1)%
Total Expenditures/Appropriations	\$460,532	\$816,871	\$693,492	\$(123,379)	(15.1)%
Charges for Services	\$12,740	\$0	\$0	\$0	0.0%
Revenue	\$12,740	\$0	\$0	\$0	0.0%
Total Revenue	\$12,740	\$0	\$0	\$0	0.0%
Net Cost	\$447,792	\$816,871	\$693,492	\$(123,379)	(15.1)%
Positions	3.0	2.0	2.0	0.0	0.0%

Summary of Changes

The change in total appropriations and Net Cost is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in Pension Obligation Bonds and extra help.
- Decreases in allocated costs such as personnel services and County Executive Cabinet costs.
- A decrease in department overhead.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,203,434	\$2,437,836	\$3,055,977	\$618,141	25.4%
Services & Supplies	\$137,189	\$282,240	\$263,304	\$(18,936)	(6.7)%
Intrafund Charges	\$22,968	\$41,032	\$40,732	\$(300)	(0.7)%
Gross Expenditures/Appropriations	\$2,363,591	\$2,761,108	\$3,360,013	\$598,905	21.7%
Other Intrafund Reimbursements	\$(586,191)	\$(675,013)	\$0	\$675,013	(100.0)%
Intrafund Reimbursements within Department	\$0	\$0	\$(391,012)	\$(391,012)	(100.0)%
Total Intrafund Reimbursements	\$(586,191)	\$(675,013)	\$(391,012)	\$284,001	(42.1)%
Total Expenditures/Appropriations	\$1,777,400	\$2,086,095	\$2,969,001	\$882,906	42.3%
Charges for Services	\$1,790,548	\$2,096,869	\$2,980,502	\$883,633	42.1%
Miscellaneous Revenues	\$1,497	\$0	\$0	\$0	0.0%
Revenue	\$1,792,045	\$2,096,869	\$2,980,502	\$883,633	42.1%
Total Revenue	\$1,792,045	\$2,096,869	\$2,980,502	\$883,633	42.1%
Net Cost	\$(14,645)	\$(10,774)	\$(11,501)	\$(727)	6.7%
Positions	13.0	13.0	16.0	3.0	23.1%

Summary of Changes

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

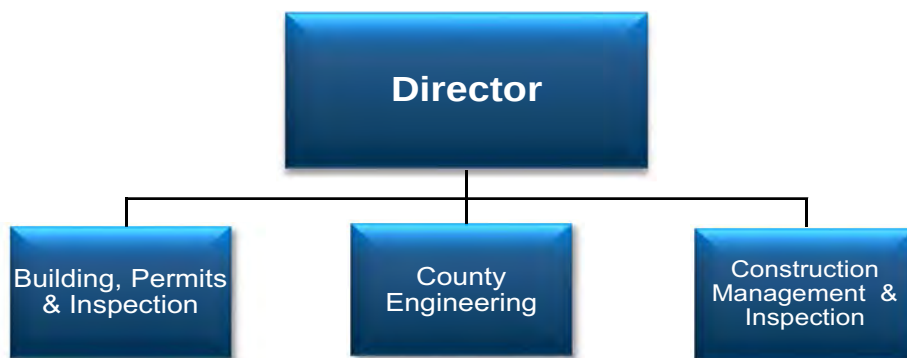
The change in total appropriations, including intrafund reimbursements, is due to:

- Increases in negotiated salary and benefits costs and additional costs associated with 3.0 FTE transferred from the Special Districts Division in the Development and Code Services budget (BU 2151000).
- Decreases in software costs.
- Increases in administrative services, information technology services costs, and office equipment.

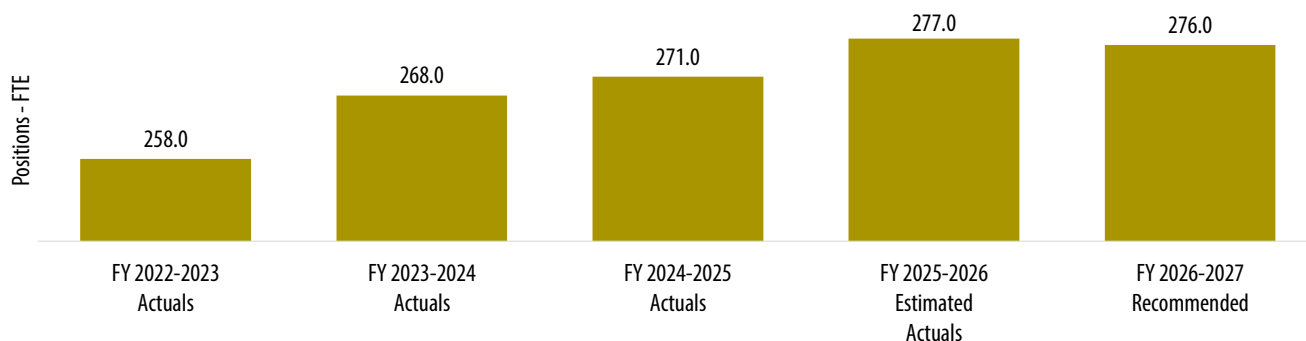
The change in total revenue is due to:

- Increases in Department overhead reimbursements from divisions in the Development and Code Services budget (BU 2151000) primarily related to the transfer of the 3.0 FTE from the Special Districts Division.

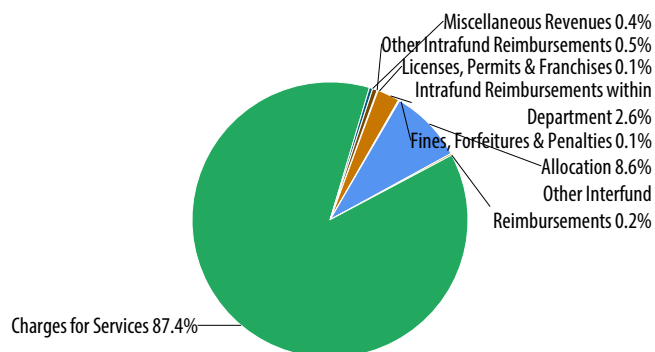
Development and Code Services
Department Structure
Troy Givans, Director



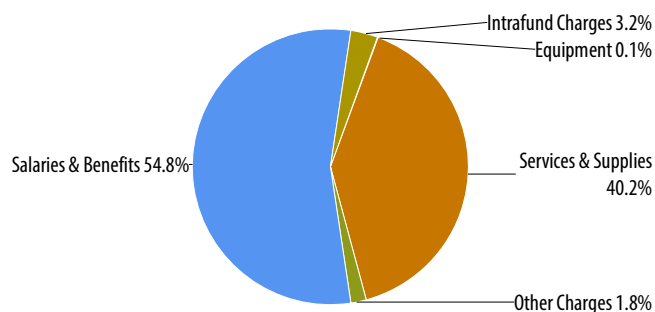
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Development and Code Services (DCS) provides various services to support building and development activities, and to ensure projects are constructed in accordance to California building codes, plans, specifications, and County standards. Services include issuing building permits, plan review, inspections, development fee calculations, surveying, and mapping. The divisions in this budget unit assist property owners, as well as the building community, with development projects and understanding the applicable laws and codes. This budget unit includes the following programs:

- DCS-Building Permits & Inspection (BPI)
- DCS-Construction Management & Inspection (CMID)
- DCS-County Engineering

This Budget Unit is administered under the Department of Community Development (BU 5720000).

Goals

- Collaborate with the California Energy Commission to develop and implement a pilot program that pursues a more efficient and effective approach to energy code compliance.
- Finalize and implement Accela modules for Construction Management & Inspection Division, Site Improvement & Permits Section, and Surveys Division to improve intake and processing of development applications as well as help provide accurate and timely review of various applications and useful reporting for customers to view real-time.
- Creation of monumentation preservation program.

Accomplishments

- Taking lead in the development and implementation of DigEplan, a digital plan review solution to streamline approval processes by moving from paper to electronic, integrated plan reviews.
- Developed minimum standard criteria to facilitate early release of final permit holds on residential projects to allow occupancy prior to field acceptance of public improvements. The criteria included keeping streets and rights-of-way clear of obstructions and/or properly implemented traffic control to ensure public safety. The Construction Management & Inspection Division is currently working with County Counsel to establish a formal process to routinely implement the new standards.
- Successful implementation of 3-Year Pilot Impact Fee Offset Program for Affordable Housing.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
DCS - Administrative Services	\$(28,199)	\$0	\$3,102,488	\$3,102,488	100.0%
DCS - Building Permits & Inspection	\$22,696,247	\$24,099,058	\$24,782,218	\$683,160	2.8%
DCS - Construction Management and Inspection Division	\$34,149,292	\$37,647,655	\$43,712,449	\$6,064,794	16.1%
DCS - County Engineering	\$15,895,340	\$20,467,905	\$17,131,346	\$(3,336,559)	(16.3)%
Gross Expenditures/Appropriations	\$72,712,681	\$82,214,618	\$88,728,501	\$6,513,883	7.9%
Total Intrafund Reimbursements	\$(2,478,609)	\$(2,762,230)	\$(2,805,983)	\$(43,753)	1.6%
Total Expenditures/Appropriations	\$70,234,072	\$79,452,388	\$85,922,518	\$6,470,130	8.1%
Provision for Reserves	\$623,165	\$628,221	\$0	\$(628,221)	(100.0)%
Total Financing Uses	\$70,857,237	\$80,080,609	\$85,922,518	\$5,841,909	7.3%
Revenue	\$68,267,383	\$74,535,920	\$78,093,872	\$3,557,952	4.8%
Total Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$0	0.0%
Total Revenue	\$73,431,697	\$74,700,234	\$78,258,186	\$3,557,952	4.8%
Total Use of Fund Balance	\$2,805,915	\$5,380,375	\$7,664,332	\$2,283,957	42.4%
Total Financing Sources	\$76,237,612	\$80,080,609	\$85,922,518	\$5,841,909	7.3%
Net Cost	\$(5,380,375)	\$0	\$0	\$0	0.0%
Positions	271.0	277.0	276.0	(1.0)	(0.4)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$42,871,154	\$47,243,178	\$48,607,415	\$1,364,237	2.9%
Services & Supplies	\$27,313,916	\$29,845,890	\$35,626,781	\$5,780,891	19.4%
Other Charges	\$(94,754)	\$1,874,369	\$1,610,322	\$(264,047)	(14.1)%
Equipment	\$143,755	\$488,951	\$78,000	\$(410,951)	(84.0)%
Intrafund Charges	\$2,478,609	\$2,762,230	\$2,805,983	\$43,753	1.6%
Gross Expenditures/Appropriations	\$72,712,681	\$82,214,618	\$88,728,501	\$6,513,883	7.9%
Other Intrafund Reimbursements	\$0	\$0	\$(478,242)	\$(478,242)	(100.0)%
Intrafund Reimbursements within Department	\$(2,478,609)	\$(2,762,230)	\$(2,327,741)	\$434,489	(15.7)%
Total Intrafund Reimbursements	\$(2,478,609)	\$(2,762,230)	\$(2,805,983)	\$(43,753)	1.6%
Total Expenditures/Appropriations	\$70,234,072	\$79,452,388	\$85,922,518	\$6,470,130	8.1%
Provision for Reserves	\$623,165	\$628,221	\$0	\$(628,221)	(100.0)%
Total Financing Uses	\$70,857,237	\$80,080,609	\$85,922,518	\$5,841,909	7.3%
Licenses, Permits & Franchises	\$8,938	\$86,000	\$86,000	\$0	0.0%
Fines, Forfeitures & Penalties	\$142,856	\$72,520	\$112,744	\$40,224	55.5%
Revenue from Use Of Money & Property	\$(123,313)	\$(25,274)	\$(113,791)	\$(88,517)	350.2%
Charges for Services	\$67,820,682	\$74,026,297	\$77,643,142	\$3,616,845	4.9%
Miscellaneous Revenues	\$418,219	\$376,377	\$365,777	\$(10,600)	(2.8)%
Revenue	\$68,267,383	\$74,535,920	\$78,093,872	\$3,557,952	4.8%
Other Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$0	0.0%
Total Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$0	0.0%
Total Revenue	\$73,431,697	\$74,700,234	\$78,258,186	\$3,557,952	4.8%
Reserve Release	\$1,089,588	\$0	\$0	\$0	0.0%
Fund Balance	\$1,716,327	\$5,380,375	\$7,664,332	\$2,283,957	42.4%
Total Use of Fund Balance	\$2,805,915	\$5,380,375	\$7,664,332	\$2,283,957	42.4%
Total Financing Sources	\$76,237,612	\$80,080,609	\$85,922,518	\$5,841,909	7.3%
Net Cost	\$(5,380,375)	\$0	\$0	\$0	0.0%
Positions	271.0	277.0	276.0	(1.0)	(0.4)%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

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

- 3.0 FTE recommended net Base decrease.

- 2.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCS - Building Permits & Inspection	9,097	0	9,097	0	0.0
DCS - Construction Management and Inspection Division	6,276,483	0	6,317,788	(41,305)	2.0
DCS - County Engineering	41,305	0	0	41,305	0.0

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 2011 Department of Community Development reorganization. However, in Fiscal Year 2026-27, this program will be used to monitor funding for the Affordable Housing Offset Program, a three-year pilot program that was approved by the Board of Supervisors on December 10, 2024. These funds were transferred to this program to provide greater transparency and improved tracking of expenditures that support the County's affordable housing goals.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$(28,199)	\$0	\$3,102,488	\$3,102,488	100.0%
Gross Expenditures/Appropriations	\$(28,199)	\$0	\$3,102,488	\$3,102,488	100.0%
Total Expenditures/Appropriations	\$(28,199)	\$0	\$3,102,488	\$3,102,488	100.0%
Total Financing Uses	\$(28,199)	\$0	\$3,102,488	\$3,102,488	100.0%
Fund Balance	\$0	\$0	\$3,102,488	\$3,102,488	100.0%
Total Use of Fund Balance	\$0	\$0	\$3,102,488	\$3,102,488	100.0%
Total Financing Sources	\$0	\$0	\$3,102,488	\$3,102,488	100.0%
Net Cost	\$(28,199)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in operating expenses to monitor funding for the Affordable Housing program which was a transfer from the County Engineering program to the Administrative Services program.

The change in total revenue is due to:

- An increase in fund balance related to transfer of the Affordable Housing program from the County Engineering Program to the Administrative Services Program.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$15,354,871	\$16,201,360	\$16,850,019	\$648,659	4.0%
Services & Supplies	\$6,604,245	\$6,745,815	\$6,698,415	\$(47,400)	(0.7)%
Other Charges	\$120,002	\$240,752	\$309,669	\$68,917	28.6%
Intrafund Charges	\$617,129	\$911,131	\$924,115	\$12,984	1.4%
Gross Expenditures/Appropriations	\$22,696,247	\$24,099,058	\$24,782,218	\$683,160	2.8%
Total Expenditures/Appropriations	\$22,696,247	\$24,099,058	\$24,782,218	\$683,160	2.8%
Total Financing Uses	\$22,696,247	\$24,099,058	\$24,782,218	\$683,160	2.8%
Revenue from Use Of Money & Property	\$4,758	\$0	\$0	\$0	0.0%
Charges for Services	\$22,984,046	\$23,085,316	\$22,658,986	\$(426,330)	(1.8)%
Miscellaneous Revenues	\$25,669	\$41,200	\$30,600	\$(10,600)	(25.7)%
Revenue	\$23,014,473	\$23,126,516	\$22,689,586	\$(436,930)	(1.9)%
Total Revenue	\$23,014,473	\$23,126,516	\$22,689,586	\$(436,930)	(1.9)%
Fund Balance	\$654,316	\$972,542	\$2,092,632	\$1,120,090	115.2%
Total Use of Fund Balance	\$654,316	\$972,542	\$2,092,632	\$1,120,090	115.2%
Total Financing Sources	\$23,668,789	\$24,099,058	\$24,782,218	\$683,160	2.8%
Net Cost	\$(972,542)	\$0	\$0	\$0	0.0%
Positions	102.0	102.0	102.0	0.0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs such as Pension Obligation Bonds, information technology costs, finance system control, alarm services, messenger services, and facility use.
- Increases in the Countywide Cost Plan and charges between programs within the department.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- This division's budget unit is fully recovered by customer billings therefore revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.

- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross	Intrafund			
	Appropriations	Reimbursements	Total Revenue	Net Cost	FTE
DCD - Reallocate 1.0 FTE Account Clerk II to 1.0 FTE Senior Account Clerk - BPI					
	9,097	0	9,097	0	0.0

Reallocation of 1.0 FTE Account Clerk II position to 1.0 FTE Senior Account Clerk position to reflect the level of responsibility currently assigned to this position. At the direction of the Department of Finance (DOF), the incumbent has assumed high-level cashiering duties that exceed the scope of the Account Clerk II classification. These duties include handling complex and high-dollar transactions, ensuring compliance with established financial controls, resolving discrepancies, and maintaining accountability for Community Development cashiering operations. DOF has requested that the Community Development cashier function be aligned with the same classification used within DOF to ensure consistency, proper internal controls, and effective oversight of cashiering activities. The Senior Account Clerk classification is specifically designed to perform advanced accounting clerical and cashiering functions requiring a higher degree of judgment, responsibility, and independence. This reclassification will appropriately align the position with the duties performed, strengthen fiscal accountability, and ensure compliance with departmental and County financial standards.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$20,157,899	\$22,435,553	\$23,608,092	\$1,172,539	5.2%
Services & Supplies	\$12,764,761	\$11,804,117	\$17,466,876	\$5,662,759	48.0%
Other Charges	\$(230,496)	\$1,545,804	\$1,181,804	\$(364,000)	(23.5)%
Equipment	\$77,737	\$488,951	\$78,000	\$(410,951)	(84.0)%
Intrafund Charges	\$1,379,391	\$1,373,230	\$1,377,677	\$4,447	0.3%
Gross Expenditures/Appropriations	\$34,149,292	\$37,647,655	\$43,712,449	\$6,064,794	16.1%
Intrafund Reimbursements within Department	\$(1,415,498)	\$(1,411,064)	\$(1,417,581)	\$(6,517)	0.5%
Total Intrafund Reimbursements	\$(1,415,498)	\$(1,411,064)	\$(1,417,581)	\$(6,517)	0.5%
Total Expenditures/Appropriations	\$32,733,794	\$36,236,591	\$42,294,868	\$6,058,277	16.7%
Provision for Reserves	\$623,165	\$628,221	\$0	\$(628,221)	(100.0)%
Total Financing Uses	\$33,356,959	\$36,864,812	\$42,294,868	\$5,430,056	14.7%
Fines, Forfeitures & Penalties	\$0	\$9,893	\$9,893	\$0	0.0%
Charges for Services	\$33,579,516	\$35,081,000	\$39,384,307	\$4,303,307	12.3%
Miscellaneous Revenues	\$19,662	\$0	\$0	\$0	0.0%
Revenue	\$33,599,177	\$35,090,893	\$39,394,200	\$4,303,307	12.3%
Total Revenue	\$33,599,177	\$35,090,893	\$39,394,200	\$4,303,307	12.3%
Reserve Release	\$1,089,588	\$0	\$0	\$0	0.0%
Fund Balance	\$442,114	\$1,773,919	\$2,872,699	\$1,098,780	61.9%
Total Use of Fund Balance	\$1,531,702	\$1,773,919	\$2,872,699	\$1,098,780	61.9%
Total Financing Sources	\$35,130,879	\$36,864,812	\$42,266,899	\$5,402,087	14.7%
Net Cost	\$(1,773,920)	\$0	\$27,969	\$27,969	0.0%
Positions	123.0	129.0	131.0	2.0	1.6%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.

- Decreases in allocated costs such as Pension Obligation Bonds, Workers' Compensation, information technology related costs, finance system control, alarm services, and messenger services.
- Increases in construction contracts, vehicle supplies, legal services, and the Countywide Cost Plan.
- An increase in reimbursements between department programs.
- A decrease in equipment depreciation.
- A decrease in one-time funding for vehicles received in FY 2025-26.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- This division's budget unit is fully recovered by customer billings therefore revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.
- Recommended growth detailed later in this section.

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

- There are no changes to reserves.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Add 1.0 FTE Assistant Civil Engineer (Limited Term) - CMID					
	228,321	0	228,321	0	1.0
Add 1.0 FTE Assistant Civil Engineer position (Limited Term) within CMID's Dept. of Water Resources/Sacramento County Water Agency/Dept. of Waste Management and Recycling/SacSewer Section to meet increasing construction-phase workload and reduce dependence on higher-cost consultants. This position will serve as Assistant Resident Engineer on large capital and maintenance projects and independently manage smaller projects to ensure schedules, budgets, and contract requirements are met. Active and upcoming projects planned through at least 2030 include pump station rehabilitations, transmission main installations, landfill and biogas digester improvements, sewer replacements, and storm drain upgrades. Sustained workload is beyond current staffing capacity and has requires the ongoing use of higher-cost 71J consultants, which is expected to continue without added in-house resources. This position provides capacity to deliver projects efficiently, retain institutional knowledge, and strengthen coordination with partner departments/agencies. Shifting work to in-house staff lowers costs because CMID billing rates are significantly below consultant rates. All costs are fully funded by capital and maintenance project revenues. This request also includes adding one vehicle.					
DCD - Add 1.0 FTE Associate Civil Engineer (Limited Term) - CMID					
	262,503	0	262,503	0	1.0
Add 1.0 FTE Associate Civil Engineer position (Limited Term) within CMID's Sacramento Area Flood Control Agency (SAFCA)/SacSewer Echo Water Resource Recovery Facility (EWRRF) Section to meet sustained construction-phase workload and reduce dependence on higher-cost consultants. This position will serve as Resident Engineer, providing full oversight of capital and maintenance projects through at least 2032, including annual digester and sedimentation tank rehabilitations, Biological Nutrient Removal (BNR) deck upgrades, SAFCA Job Order Contract projects, critical fire alarm system improvements, and future upgrades to manage sludge. Current and planned project volume from SAFCA and SacSewer EWRRF exceeds available in-house capacity and has required ongoing use of 71J consultants. This limited-term position adds flexible, project-funded capacity to ensure schedules, budgets, safety, and contract compliance are maintained. Delivering this work with County staff preserves institutional knowledge, strengthens interagency coordination, and lowers overall project delivery costs because CMID in-house rates are significantly below consultant rates. All costs are fully funded by Capital Improvement Program and maintenance project revenues. This request also includes adding one vehicle.					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Add Four Vehicles - CMID					
	318,400	0	318,400	0	0.0
Add four vehicles to Construction Management & Inspection Division (CMID) which includes one-time purchase cost of vehicles and ongoing maintenance costs. CMID is currently experiencing a shortage of County-owned vehicles, requiring staff to rely on rental vehicles to meet operational needs. While rentals provide short-term coverage, they create an ongoing and avoidable strain on the department's budget due to repeated daily and long-term rental costs. Over time, these expenses exceed the cost of purchasing and maintaining a County-owned vehicle. Additionally, the use of rental vehicles presents operational and safety concerns, as staff are frequently required to travel to job sites without clearly identifiable County vehicles. This limits visibility, creates confusion for the public and partner agencies, and does not reflect standard County practices for official field work. Purchasing a County-owned vehicle will reduce recurring rental expenses, provide long-term cost savings, ensure reliable transportation for staff, and support professional and clearly identifiable County operations in the field.					
DCD - Increase Construction Contracts Appropriations for Capital Improvement Program Projects - CMID					
	5,000,000	0	5,000,000	0	0.0
Increase contract services appropriation by \$5.0M to support Capital Improvement Program (CIP) projects. Since early 2022, Construction Management & Inspection Division's (CMID) construction workload has grown significantly in both volume and dollar value, warranting an increase in Construction Contract appropriations. Active projects increased from 93 in early 2022 to as high as 145 in 2024, with 118 active projects as of late 2025. Total project value expanded from approximately \$348 million in 2022 to \$1.30 billion by 2025—an increase of \$953 million, or nearly 80%. This sustained growth reflects a larger capital improvement portfolio, more complex projects, and overlapping delivery schedules. Increased total project value, including change orders, requires expanded construction management, inspection, documentation, risk mitigation, and compliance oversight. Current appropriations were established when the construction portfolio was substantially smaller. Maintaining existing levels creates risk of procurement delays, contract execution bottlenecks, and reduced responsiveness to field conditions and regulatory requirements. Increasing Construction Contract appropriations by \$5.0M will align capacity with the \$1.3 billion capital program, support timely delivery, and ensure appropriate fiscal and operational oversight.					
DCD - Increase Overtime Appropriation To Align With Engineering Technician & Technical Inspectors Labor Agreement - CMID					
	150,000	0	150,000	0	0.0
Increase overtime appropriation by \$150,000 to align the department's budget with operational impacts resulting from the recently approved labor agreement between the County and the Engineering Technician & Technical Inspectors Bargaining Unit. The agreement eliminates the prior practice allowing Compensatory Time Off (CTO) to be used in a later pay period to generate additional overtime if total hours exceeded 40. While this removes double overtime exposure and strengthens Fair Labor Standards Act (FLSA) compliance, it results in more overtime being paid in cash rather than offset through scheduling flexibility. Although management retains authority to schedule or require CTO usage, workload demands—particularly construction inspection, field verification, and time-sensitive project delivery—limit the ability to grant CTO within one year. When CTO cannot be scheduled within that timeframe, the agreement requires cash payout at one-and-one-half times the regular rate. Given current staffing levels, vacancies, sustained project volume, holiday coverage, and FLSA requirements, increased overtime costs are anticipated. The \$150,000 increase ensures adequate appropriation authority to meet contractual obligations, maintain uninterrupted inspection and technical services, and avoid service disruptions.					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Reallocate 1.0 FTE Associate Civil Engineer to 1.0 FTE Sr Civil Engineer - CMID					
	76,000	0	117,305	(41,305)	0.0
Reallocating 1.0 FTE Associate Civil Engineer position in County Engineering - Special Districts to 1.0 FTE Senior Civil Engineer position in the CMID Transportation Section is needed to meet growing Dept. of Transportation Capital Improvement Program (CIP) construction workload and strengthen in-house construction management capacity. This vacant position provides full supervisory leadership and manages multiple complex transportation construction contracts, ensuring projects remain on schedule, within budget, compliant with specifications, and free of claims. The reallocated position will oversee staff, administer large CIP projects, resolve disputes, review contractor payments, and coordinate change orders, Director Memos, and Board packages—an internal 2025 assessment identified the need for consolidated senior-level review. Major projects include the Hazel Ave/US-50 Interchange, Elverta Road Widening, and Twin Cities Road Bridge Replacement. Ongoing workload has required sustained use of higher-cost 71J consultants; this position reduces consultant reliance and lowers delivery costs since in-house rates are significantly less. Increased in-house delivery also aligns with Federal Highway Administration preferences for grant-funded projects, improving competitiveness for federal funding. This is an ongoing request that will be funded by CIP project revenues. This request also includes adding 1 vehicle.					
DCD - Reallocate 1.0 FTE Engineering Tech II to 1.0 FTE Senior Engineering Tech - CMID					
	18,997	0	18,997	0	0.0
Reallocate 1.0 FTE Engineering Technician II position to 1.0 FTE Senior Engineering Technician position within CMID's County-Owned Buildings & Facilities Section to align classification with current and ongoing workload. The incumbent's primary duties have shifted from supporting lower-complexity Job Order Contract projects to managing technically demanding Capital Improvement Program (CIP) projects for the Department of General Services (DGS). CIP projects involve multi-discipline coordination, detailed plan and specification analysis, complex submittals, billing and schedule of values review, and advanced construction documentation that require senior-level technical expertise. CIP volume has increased over the past two years and is expected to continue, driven in part by American Rescue Plan Act (ARPA) funded facility upgrades. Current staffing cannot absorb this workload. Reallocation supports major projects including the B.T. Collins Youth Detention Facility Security Control System, Main Jail Fire Suppression Replacement, Rio Cosumnes Correctional Center (RCCC) Control Rooms, and Old Admin Building AHU Replacement. Upgrading the position enables qualified in-house delivery, preserves institutional knowledge, and reduces reliance on higher-cost 71J consultants. This is an ongoing request that will be funded by CIP project revenues.					
DCD - Reallocate 2.0 FTE Sr Engineering Tech to 2.0 FTE Material Testing Lab Tech - CMID					
	222,262	0	222,262	0	0.0
Reallocate 2.0 FTE Senior Engineering Technician positions in CMID Inspections Section to 2.0 Construction Materials Lab Technicians in CMID's Material Testing Lab Section to support a new materials testing lab to be located at the Sacramento International Airport (SMF). Since this is an additional facility to be operated by CMID's Materials Testing Lab Section, these vacant reallocated positions are required to properly support and operate the facility. The new SMF materials lab is being constructed by the Airport to initially support the SMForward program and will also support other Capital Improvement Program (CIP) projects at the Airport along with private development projects within the north County area. This is an ongoing request that will be funded by revenue from capital improvement and private development projects. This request also includes adding two vehicles.					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$7,358,385	\$8,606,265	\$8,149,304	\$(456,961)	(5.3)%
Services & Supplies	\$7,973,109	\$11,295,958	\$8,359,002	\$(2,936,956)	(26.0)%
Other Charges	\$15,740	\$87,813	\$118,849	\$31,036	35.3%
Equipment	\$66,017	\$0	\$0	\$0	0.0%
Intrafund Charges	\$482,089	\$477,869	\$504,191	\$26,322	5.5%
Gross Expenditures/Appropriations	\$15,895,340	\$20,467,905	\$17,131,346	\$(3,336,559)	(16.3)%
Other Intrafund Reimbursements	\$0	\$0	\$(478,242)	\$(478,242)	(100.0)%
Intrafund Reimbursements within Department	\$(1,063,111)	\$(1,351,166)	\$(910,160)	\$441,006	(32.6)%
Total Intrafund Reimbursements	\$(1,063,111)	\$(1,351,166)	\$(1,388,402)	\$(37,236)	2.8%
Total Expenditures/Appropriations	\$14,832,229	\$19,116,739	\$15,742,944	\$(3,373,795)	(17.6)%
Total Financing Uses	\$14,832,229	\$19,116,739	\$15,742,944	\$(3,373,795)	(17.6)%
Licenses, Permits & Franchises	\$8,938	\$86,000	\$86,000	\$0	0.0%
Fines, Forfeitures & Penalties	\$142,856	\$62,627	\$102,851	\$40,224	64.2%
Revenue from Use Of Money & Property	\$(128,071)	\$(25,274)	\$(113,791)	\$(88,517)	350.2%
Charges for Services	\$11,257,121	\$15,859,981	\$15,599,849	\$(260,132)	(1.6)%
Miscellaneous Revenues	\$372,888	\$335,177	\$335,177	\$0	0.0%
Revenue	\$11,653,733	\$16,318,511	\$16,010,086	\$(308,425)	(1.9)%
Other Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$0	0.0%
Total Interfund Reimbursements	\$5,164,314	\$164,314	\$164,314	\$0	0.0%
Total Revenue	\$16,818,047	\$16,482,825	\$16,174,400	\$(308,425)	(1.9)%
Fund Balance	\$619,897	\$2,633,914	\$(403,487)	\$(3,037,401)	(115.3)%
Total Use of Fund Balance	\$619,897	\$2,633,914	\$(403,487)	\$(3,037,401)	(115.3)%
Total Financing Sources	\$17,437,944	\$19,116,739	\$15,770,913	\$(3,345,826)	(17.5)%
Net Cost	\$(2,605,715)	\$0	\$(27,969)	\$(27,969)	0.0%
Positions	46.0	46.0	43.0	(3.0)	(6.5)%

Summary of Changes

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

- Increases in negotiated salary and benefits costs offset by transfer of 3.0 FTE to the Community Development budget (BU 5720000).
- Decreases in allocated costs such as Pension Obligation Bonds, Workers' Compensation, information technology related costs, and facility use.

- A decrease in operating expenses related to the Affordable Housing program, which is moving from the County Engineering Program to the Administrative Services Program for efficient monitoring of expenditures.
- Increases in division overhead and Countywide Cost Plan.
- Recommended growth detailed later in this section.

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

- This division's budget unit is fully recovered by customer billings therefore revenues are budgeted to match expenses. Labor rates are set and monitored to ensure cost recovery.
- A decrease in fund balance related to transfer of the Affordable Housing program from the County Engineering Program to the Administrative Services Program.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCD - Reallocate 1.0 FTE Associate Civil Engineer to 1.0 FTE Sr Civil Engineer - CMID					
	41,305	0	0	41,305	0.0

Reallocating 1.0 FTE Associate Civil Engineer position in County Engineering - Special Districts to 1.0 FTE Senior Civil Engineer position in the CMID Transportation Section is needed to meet growing Dept. of Transportation Capital Improvement Program (CIP) construction workload and strengthen in-house construction management capacity. This vacant position provides full supervisory leadership and manages multiple complex transportation construction contracts, ensuring projects remain on schedule, within budget, compliant with specifications, and free of claims. The reallocated position will oversee staff, administer large CIP projects, resolve disputes, review contractor payments, and coordinate change orders, Director Memos, and Board packages—an internal 2025 assessment identified the need for consolidated senior-level review. Major projects include the Hazel Ave/US-50 Interchange, Elverta Road Widening, and Twin Cities Road Bridge Replacement. Ongoing workload has required sustained use of higher-cost 71J consultants; this position reduces consultant reliance and lowers delivery costs since in-house rates are significantly less. Increased in-house delivery also aligns with Federal Highway Administration preferences for grant-funded projects, improving competitiveness for federal funding. This is an ongoing request that will be funded by CIP project revenues. This request also includes adding 1 vehicle.

Building Inspection

Budget Unit Functions & Responsibilities

The **Building Inspection** special revenue fund provides financing through building permit fees and direct charges for services delivered to ensure compliant privately-built structures within the Sacramento County Unincorporated Area. This Budget Unit is administered under the Department of Community Development.

Goals

- Ensure financing is available for division operations via fees and labor rates.
- Collect Building Permit fees as directed by the fee ordinance adopted by the Board of Supervisors.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Building Inspection	\$22,980,195	\$25,410,700	\$25,123,723	\$(286,977)	(1.1)%
Gross Expenditures/Appropriations	\$22,980,195	\$25,410,700	\$25,123,723	\$(286,977)	(1.1)%
Total Expenditures/Appropriations	\$22,980,195	\$25,410,700	\$25,123,723	\$(286,977)	(1.1)%
Provision for Reserves	\$1,565,666	\$0	\$0	\$0	0.0%
Total Financing Uses	\$24,545,861	\$25,410,700	\$25,123,723	\$(286,977)	(1.1)%
Revenue	\$22,558,852	\$24,526,200	\$24,780,105	\$253,905	1.0%
Total Revenue	\$22,558,852	\$24,526,200	\$24,780,105	\$253,905	1.0%
Total Use of Fund Balance	\$2,871,509	\$884,500	\$343,618	\$(540,882)	(61.2)%
Total Financing Sources	\$25,430,361	\$25,410,700	\$25,123,723	\$(286,977)	(1.1)%
Net Cost	\$(884,500)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$22,992,606	\$24,985,700	\$24,703,723	\$(281,977)	(1.1)%
Other Charges	\$(12,411)	\$425,000	\$420,000	\$(5,000)	(1.2)%
Gross Expenditures/Appropriations	\$22,980,195	\$25,410,700	\$25,123,723	\$(286,977)	(1.1)%
Total Expenditures/Appropriations	\$22,980,195	\$25,410,700	\$25,123,723	\$(286,977)	(1.1)%
Provision for Reserves	\$1,565,666	\$0	\$0	\$0	0.0%
Total Financing Uses	\$24,545,861	\$25,410,700	\$25,123,723	\$(286,977)	(1.1)%
Licenses, Permits & Franchises	\$21,927,121	\$23,649,199	\$24,009,004	\$359,805	1.5%
Fines, Forfeitures & Penalties	\$95	\$0	\$0	\$0	0.0%
Revenue from Use Of Money & Property	\$419,296	\$330,000	\$363,000	\$33,000	10.0%
Intergovernmental Revenues	\$51,410	\$50,000	\$50,500	\$500	1.0%
Charges for Services	\$149,986	\$488,501	\$348,951	\$(139,550)	(28.6)%
Miscellaneous Revenues	\$10,944	\$8,500	\$8,650	\$150	1.8%
Revenue	\$22,558,852	\$24,526,200	\$24,780,105	\$253,905	1.0%
Total Revenue	\$22,558,852	\$24,526,200	\$24,780,105	\$253,905	1.0%
Fund Balance	\$2,871,509	\$884,500	\$343,618	\$(540,882)	(61.2)%
Total Use of Fund Balance	\$2,871,509	\$884,500	\$343,618	\$(540,882)	(61.2)%
Total Financing Sources	\$25,430,361	\$25,410,700	\$25,123,723	\$(286,977)	(1.1)%
Net Cost	\$(884,500)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Decreases in support services for Development and Code Services (BU 2151000) primarily due to the decrease in allocated costs for Pension Obligation Bond (POB) costs resulting from full payoff of the Series 2013 POBs in Fiscal Year 2025-26 and Facility Use costs.

The change in total revenue is due to:

- Increases in interest income and building permit fees.

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

- There are no changes to reserves.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Affordability Fee	\$6,186,630	\$7,368,620	\$5,540,496	\$(1,828,124)	(24.8)%
Gross Expenditures/Appropriations	\$6,186,630	\$7,368,620	\$5,540,496	\$(1,828,124)	(24.8)%
Total Expenditures/Appropriations	\$6,186,630	\$7,368,620	\$5,540,496	\$(1,828,124)	(24.8)%
Total Financing Uses	\$6,186,630	\$7,368,620	\$5,540,496	\$(1,828,124)	(24.8)%
Revenue	\$5,225,341	\$5,911,699	\$4,500,000	\$(1,411,699)	(23.9)%
Total Revenue	\$5,225,341	\$5,911,699	\$4,500,000	\$(1,411,699)	(23.9)%
Total Use of Fund Balance	\$2,418,210	\$1,456,921	\$1,040,496	\$(416,425)	(28.6)%
Total Financing Sources	\$7,643,551	\$7,368,620	\$5,540,496	\$(1,828,124)	(24.8)%
Net Cost	\$(1,456,921)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$6,186,630	\$7,368,620	\$5,540,496	\$(1,828,124)	(24.8)%
Gross Expenditures/Appropriations	\$6,186,630	\$7,368,620	\$5,540,496	\$(1,828,124)	(24.8)%
Total Expenditures/Appropriations	\$6,186,630	\$7,368,620	\$5,540,496	\$(1,828,124)	(24.8)%
Total Financing Uses	\$6,186,630	\$7,368,620	\$5,540,496	\$(1,828,124)	(24.8)%
Licenses, Permits & Franchises	\$5,141,049	\$5,911,699	\$4,500,000	\$(1,411,699)	(23.9)%
Revenue from Use Of Money & Property	\$84,292	\$0	\$0	\$0	0.0%
Revenue	\$5,225,341	\$5,911,699	\$4,500,000	\$(1,411,699)	(23.9)%
Total Revenue	\$5,225,341	\$5,911,699	\$4,500,000	\$(1,411,699)	(23.9)%
Fund Balance	\$2,418,210	\$1,456,921	\$1,040,496	\$(416,425)	(28.6)%
Total Use of Fund Balance	\$2,418,210	\$1,456,921	\$1,040,496	\$(416,425)	(28.6)%
Total Financing Sources	\$7,643,551	\$7,368,620	\$5,540,496	\$(1,828,124)	(24.8)%
Net Cost	\$(1,456,921)	\$0	\$0	\$0	0.0%

Summary of Changes

Appropriations in this budget unit are matched to available funding.

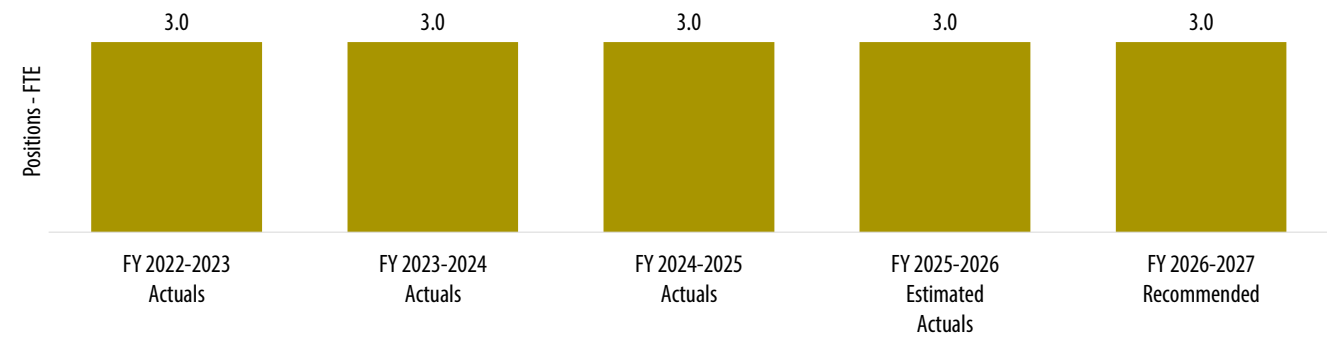
The change in total appropriations and revenue is due to:

- A decrease in the remaining available fund balance carryover, resulting from prior year expenditures.
- A decrease in revenue from residential building permits and the affordable housing fee surcharge.

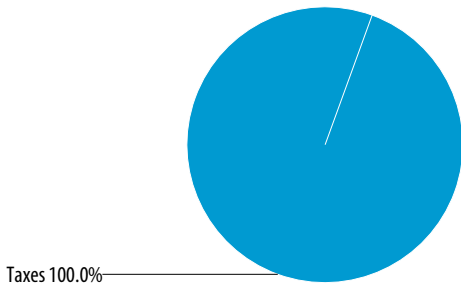
Connector Joint Powers Authority
Department Structure
Derek Minnema, Executive Director



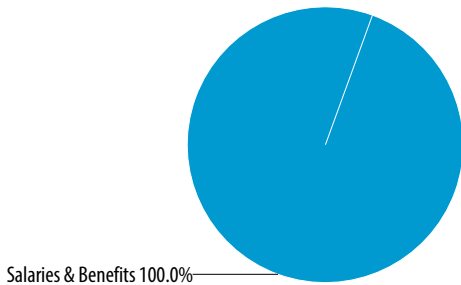
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Capital Southeast **Connector Joint Powers Authority** was formed in December 2006 to plan and construct a proposed 35-mile roadway spanning from Interstate 5, south of Elk Grove, to Highway 50 in El Dorado County, just east of El Dorado Hills. The Connector will link communities in El Dorado and Sacramento Counties and the cities of Folsom, Rancho Cordova and Elk Grove, alleviating traffic congestion on Highway 50, Interstate 5 and State Route 99. The Connector is being planned to reduce the distance traveled and save time during rush hour, enabling drivers to use a more direct route for faster, safer travel. The County budget document reflects only the salary and benefit appropriations of the Connector Joint Powers Authority (JPA).

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Capital Southeast Connector JPA	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Gross Expenditures/Appropriations	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Total Expenditures/Appropriations	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Total Financing Uses	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Revenue	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Total Revenue	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Total Financing Sources	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	3.0	3.0	3.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Gross Expenditures/Appropriations	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Total Expenditures/Appropriations	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Total Financing Uses	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Taxes	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Revenue	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Total Revenue	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Total Financing Sources	\$741,670	\$807,391	\$819,565	\$12,174	1.5%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	3.0	3.0	3.0	0.0	0.0%

Summary of Changes

The change in total appropriations and matching revenue is due to increases in negotiated salary and benefits costs, and allocations for pension obligation bonds payments.

Cooperative Extension

Budget Unit Functions & Responsibilities

The **Cooperative Extension** extends information development from the University of California to enhance the quality of life and environmental and economic well being for the citizens of Sacramento County through research and education. Cooperative Extension has research support and organizational capacity in agriculture and natural resources, in family and consumer sciences, in community resources development, and in youth development.

Goals

- Assist the County to meet current and emerging needs for food production, sustainable and livable communities, healthy families, and public health and safety.
- Update and refine needs assessment of the current customer base through one-on-one consultations, surveys, and newsletters.
- Enhance awareness and delivery of extension research and programs through technology, presentations, reports, and informational brochures.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Cooperative Extension	\$583,842	\$626,379	\$627,368	\$989	0.2%
Gross Expenditures/Appropriations	\$583,842	\$626,379	\$627,368	\$989	0.2%
Total Expenditures/Appropriations	\$583,842	\$626,379	\$627,368	\$989	0.2%
Net Cost	\$583,842	\$626,379	\$627,368	\$989	0.2%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$238,725	\$260,246	\$261,267	\$1,021	0.4%
Other Charges	\$345,000	\$366,000	\$366,000	\$0	0.0%
Intrafund Charges	\$117	\$133	\$101	\$(32)	(24.1)%
Gross Expenditures/Appropriations	\$583,842	\$626,379	\$627,368	\$989	0.2%
Total Expenditures/Appropriations	\$583,842	\$626,379	\$627,368	\$989	0.2%
Net Cost	\$583,842	\$626,379	\$627,368	\$989	0.2%

Summary of Changes

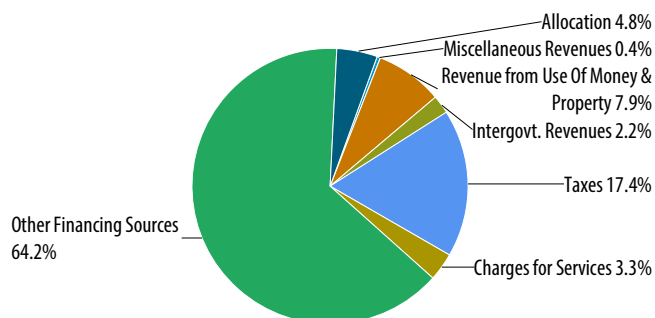
The change in Net Cost is a result of the changes described below.

The change in total appropriations is due to an increase in allocated costs for facilities and technology.

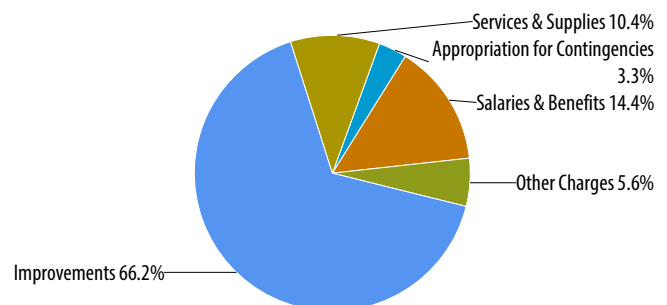
Carmichael Recreation And Park District



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Carmichael Recreation and Park District (CRPD)** is a dependent special district governed by a five member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors; the Board of Supervisors serve as the ex-officio directors of the District. The Carmichael Recreation and Park District provides park and recreation services for the 42,408 residents of the unincorporated area within portions of Carmichael and Fair Oaks, encompassing a 9.25 square mile area. The CRPD does not use County employees. Programs include:

- Carmichael Recreation and Park District
- Capital Projects Series 2023 A-1&2
- Debt Service Series 2023 A-1
- Debt Service Series 2023 A-2
- Capital Project Fund Series 2025B

- Debt Service Fund Series 2025B

Goals

- Encourage community involvement and responsibility through collaborative efforts and partnerships.
- Promote the usage of district facilities, programs and opportunities by all members of the community.
- Modernize, renovate and maintain the existing developed facilities and recreational areas.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Capital Project Fund Series 2025B	\$0	\$12,200,000	\$11,395,382	\$(804,618)	(6.6)%
Capital Project Series 2023 A-1&2	\$1,614,607	\$7,774,122	\$2,869,602	\$(4,904,520)	(63.1)%
Carmichael Recreation and Park District	\$5,946,621	\$6,578,886	\$6,670,978	\$92,092	1.4%
Debt Service Fund Series 2025B	\$0	\$611,222	\$610,000	\$(1,222)	(0.2)%
Debt Service Series 2023 A-1	\$268,000	\$202,533	\$268,000	\$65,467	32.3%
Debt Service Series 2023 A-2	\$925,563	\$1,115,417	\$367,460	\$(747,957)	(67.1)%
Gross Expenditures/Appropriations	\$8,754,791	\$28,482,180	\$22,181,422	\$(6,300,758)	(22.1)%
Total Expenditures/Appropriations	\$8,754,791	\$28,482,180	\$22,181,422	\$(6,300,758)	(22.1)%
Provision for Reserves	\$55,000	\$55,000	\$0	\$(55,000)	(100.0)%
Total Financing Uses	\$8,809,791	\$28,537,180	\$22,181,422	\$(6,355,758)	(22.3)%
Revenue	\$6,140,341	\$7,523,616	\$21,125,027	\$13,601,411	180.8%
Total Revenue	\$6,140,341	\$7,523,616	\$21,125,027	\$13,601,411	180.8%
Total Use of Fund Balance	\$11,005,582	\$21,013,564	\$1,056,395	\$(19,957,169)	(95.0)%
Total Financing Sources	\$17,145,923	\$28,537,180	\$22,181,422	\$(6,355,758)	(22.3)%
Net Cost	\$(8,336,132)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$3,291,132	\$3,255,747	\$3,189,179	\$(66,568)	(2.0)%
Services & Supplies	\$2,261,882	\$2,372,654	\$2,315,180	\$(57,474)	(2.4)%
Other Charges	\$1,193,563	\$1,609,318	\$1,245,460	\$(363,858)	(22.6)%
Improvements	\$1,907,976	\$20,314,607	\$14,689,984	\$(5,624,623)	(27.7)%
Equipment	\$100,238	\$110,000	\$0	\$(110,000)	(100.0)%
Appropriation for Contingencies	\$0	\$819,854	\$741,619	\$(78,235)	(9.5)%
Gross Expenditures/Appropriations	\$8,754,791	\$28,482,180	\$22,181,422	\$(6,300,758)	(22.1)%
Total Expenditures/Appropriations	\$8,754,791	\$28,482,180	\$22,181,422	\$(6,300,758)	(22.1)%
Provision for Reserves	\$55,000	\$55,000	\$0	\$(55,000)	(100.0)%
Total Financing Uses	\$8,809,791	\$28,537,180	\$22,181,422	\$(6,355,758)	(22.3)%
Taxes	\$3,165,716	\$4,044,880	\$3,849,122	\$(195,758)	(4.8)%
Revenue from Use Of Money & Property	\$1,500,218	\$2,100,956	\$1,745,051	\$(355,905)	(16.9)%
Intergovernmental Revenues	\$583,662	\$502,280	\$477,700	\$(24,580)	(4.9)%
Charges for Services	\$710,891	\$715,000	\$725,240	\$10,240	1.4%
Miscellaneous Revenues	\$179,854	\$160,500	\$89,000	\$(71,500)	(44.5)%
Other Financing Sources	\$0	\$0	\$14,238,914	\$14,238,914	100.0%
Revenue	\$6,140,341	\$7,523,616	\$21,125,027	\$13,601,411	180.8%
Total Revenue	\$6,140,341	\$7,523,616	\$21,125,027	\$13,601,411	180.8%
Fund Balance	\$11,005,582	\$21,013,564	\$1,056,395	\$(19,957,169)	(95.0)%
Total Use of Fund Balance	\$11,005,582	\$21,013,564	\$1,056,395	\$(19,957,169)	(95.0)%
Total Financing Sources	\$17,145,923	\$28,537,180	\$22,181,422	\$(6,355,758)	(22.3)%
Net Cost	\$(8,336,132)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Improvements	\$0	\$12,200,000	\$11,395,382	\$(804,618)	(6.6)%
Gross Expenditures/Appropriations	\$0	\$12,200,000	\$11,395,382	\$(804,618)	(6.6)%
Total Expenditures/Appropriations	\$0	\$12,200,000	\$11,395,382	\$(804,618)	(6.6)%
Total Financing Uses	\$0	\$12,200,000	\$11,395,382	\$(804,618)	(6.6)%
Revenue from Use Of Money & Property	\$0	\$0	\$150	\$150	100.0%
Other Financing Sources	\$0	\$0	\$11,394,617	\$11,394,617	100.0%
Revenue	\$0	\$0	\$11,394,767	\$11,394,767	100.0%
Total Revenue	\$0	\$0	\$11,394,767	\$11,394,767	100.0%
Fund Balance	\$0	\$12,200,000	\$615	\$(12,199,385)	(100.0)%
Total Use of Fund Balance	\$0	\$12,200,000	\$615	\$(12,199,385)	(100.0)%
Total Financing Sources	\$0	\$12,200,000	\$11,395,382	\$(804,618)	(6.6)%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Summary of Changes

Appropriations and revenues are related to the voter approved General Obligation Bonds, representing carry-over of bond proceeds and related interest earnings from the Debt Service Series 2025B. The allocation is used to fund Capital projects.

The change in total appropriations is due to the carryover of Fiscal Year 2025-26 projects, which include the paving projects at the La Sierra Community Center. The appropriations also include a paved walkway in Carmichael Park that is ADA compliant.

The change in total revenue is due to recognizing the General Obligation Bond proceeds from the Treasury Department.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Improvements	\$1,614,607	\$7,664,122	\$2,869,602	\$(4,794,520)	(62.6)%
Equipment	\$0	\$110,000	\$0	\$(110,000)	(100.0)%
Gross Expenditures/Appropriations	\$1,614,607	\$7,774,122	\$2,869,602	\$(4,904,520)	(63.1)%
Total Expenditures/Appropriations	\$1,614,607	\$7,774,122	\$2,869,602	\$(4,904,520)	(63.1)%
Total Financing Uses	\$1,614,607	\$7,774,122	\$2,869,602	\$(4,904,520)	(63.1)%
Revenue from Use Of Money & Property	\$(33,057)	\$389,856	\$(4,000)	\$(393,856)	(101.0)%
Other Financing Sources	\$0	\$0	\$2,844,297	\$2,844,297	100.0%
Revenue	\$(33,057)	\$389,856	\$2,840,297	\$2,450,441	628.6%
Total Revenue	\$(33,057)	\$389,856	\$2,840,297	\$2,450,441	628.6%
Fund Balance	\$9,031,930	\$7,384,266	\$29,305	\$(7,354,961)	(99.6)%
Total Use of Fund Balance	\$9,031,930	\$7,384,266	\$29,305	\$(7,354,961)	(99.6)%
Total Financing Sources	\$8,998,873	\$7,774,122	\$2,869,602	\$(4,904,520)	(63.1)%
Net Cost	\$(7,384,266)	\$0	\$0	\$0	0.0%

Summary of Changes

Appropriations and revenues are related to the voter approved General Obligation Bonds, representing carry-over of bond proceeds and related interest earnings from the Debt Service Series 2023-A-1 and 2023A-2. The allocation is used to fund Capital projects.

The change in total appropriations is due to a decrease in project remaining costs. Projects that are included in Fiscal Year 2026-27:

- La Sierra Field upgrades.
- HVAC replacement.
- Cardinal Oaks upgrade, which includes a pickleball court, shading area, and a restroom.

The change in total revenue is due to recognizing the General Obligation Bond proceeds from the Treasury Department.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$3,291,132	\$3,255,747	\$3,189,179	\$(66,568)	(2.0)%
Services & Supplies	\$2,261,882	\$2,372,654	\$2,315,180	\$(57,474)	(2.4)%
Improvements	\$293,369	\$450,485	\$425,000	\$(25,485)	(5.7)%
Equipment	\$100,238	\$0	\$0	\$0	0.0%
Appropriation for Contingencies	\$0	\$500,000	\$741,619	\$241,619	48.3%
Gross Expenditures/Appropriations	\$5,946,621	\$6,578,886	\$6,670,978	\$92,092	1.4%
Total Expenditures/Appropriations	\$5,946,621	\$6,578,886	\$6,670,978	\$92,092	1.4%
Provision for Reserves	\$55,000	\$55,000	\$0	\$(55,000)	(100.0)%
Total Financing Uses	\$6,001,621	\$6,633,886	\$6,670,978	\$37,092	0.6%
Taxes	\$2,770,492	\$2,841,845	\$2,921,646	\$79,801	2.8%
Revenue from Use Of Money & Property	\$1,640,335	\$1,696,100	\$1,733,251	\$37,151	2.2%
Intergovernmental Revenues	\$580,680	\$493,730	\$472,700	\$(21,030)	(4.3)%
Charges for Services	\$710,891	\$715,000	\$725,840	\$10,840	1.5%
Miscellaneous Revenues	\$179,854	\$160,500	\$89,000	\$(71,500)	(44.5)%
Revenue	\$5,882,252	\$5,907,175	\$5,942,437	\$35,262	0.6%
Total Revenue	\$5,882,252	\$5,907,175	\$5,942,437	\$35,262	0.6%
Fund Balance	\$846,079	\$726,711	\$728,541	\$1,830	0.3%
Total Use of Fund Balance	\$846,079	\$726,711	\$728,541	\$1,830	0.3%
Total Financing Sources	\$6,728,331	\$6,633,886	\$6,670,978	\$37,092	0.6%
Net Cost	\$(726,711)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in salary and benefit costs due to newer staff starting at lower step rates.
- A decrease in maintenance supplies, maintenance costs, and contracted services.
- A decrease in recreation projects (projects have been shifted to other programs).

The change in total revenue is due to:

- An increase in estimated property taxes.
- An increase in rental income and recreational service charges.
- A revised revenue estimation of anticipated grant revenues and donations for FY 2026-27.

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

- There are no changes to reserves.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$0	\$481,222	\$610,000	\$128,778	26.8%
Appropriation for Contingencies	\$0	\$130,000	\$0	\$(130,000)	(100.0)%
Gross Expenditures/Appropriations	\$0	\$611,222	\$610,000	\$(1,222)	(0.2)%
Total Expenditures/Appropriations	\$0	\$611,222	\$610,000	\$(1,222)	(0.2)%
Total Financing Uses	\$0	\$611,222	\$610,000	\$(1,222)	(0.2)%
Taxes	\$0	\$133,791	\$471,889	\$338,098	252.7%
Revenue from Use Of Money & Property	\$0	\$0	\$15,000	\$15,000	100.0%
Intergovernmental Revenues	\$0	\$0	\$1,500	\$1,500	100.0%
Charges for Services	\$0	\$0	\$(600)	\$(600)	(100.0)%
Revenue	\$0	\$133,791	\$487,789	\$353,998	264.6%
Total Revenue	\$0	\$133,791	\$487,789	\$353,998	264.6%
Fund Balance	\$0	\$477,431	\$122,211	\$(355,220)	(74.4)%
Total Use of Fund Balance	\$0	\$477,431	\$122,211	\$(355,220)	(74.4)%
Total Financing Sources	\$0	\$611,222	\$610,000	\$(1,222)	(0.2)%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Summary of Changes

The appropriations and revenues are related to the voter approved General Obligation Bonds, representing property tax levies and related interest earnings to cover the debt service obligation for interest expense payments.

The change in total appropriations is due to:

- An increase in an interest expense payment for Fiscal Year 2026-27.
- A decrease in contingency.

The change in total revenue is due to:

- An increase in estimated tax revenue for Fiscal Year 2026-27.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$268,000	\$202,533	\$268,000	\$65,467	32.3%
Gross Expenditures/Appropriations	\$268,000	\$202,533	\$268,000	\$65,467	32.3%
Total Expenditures/Appropriations	\$268,000	\$202,533	\$268,000	\$65,467	32.3%
Total Financing Uses	\$268,000	\$202,533	\$268,000	\$65,467	32.3%
Taxes	\$54,918	\$256,360	\$253,812	\$(2,548)	(1.0)%
Revenue from Use Of Money & Property	\$(115,257)	\$0	\$(1,850)	\$(1,850)	(100.0)%
Intergovernmental Revenues	\$428	\$550	\$1,000	\$450	81.8%
Revenue	\$(59,911)	\$256,910	\$252,962	\$(3,948)	(1.5)%
Total Revenue	\$(59,911)	\$256,910	\$252,962	\$(3,948)	(1.5)%
Fund Balance	\$273,535	\$(54,377)	\$15,038	\$69,415	(127.7)%
Total Use of Fund Balance	\$273,535	\$(54,377)	\$15,038	\$69,415	(127.7)%
Total Financing Sources	\$213,624	\$202,533	\$268,000	\$65,467	32.3%
Net Cost	\$54,376	\$0	\$0	\$0	0.0%

Summary of Changes

The appropriations and revenue are related to the voter approved General Obligation Bonds, representing property tax levies and related interest earnings to cover the debt service obligation for interest expense payments.

The change in total appropriations is due to:

- An increase for an interest service payment.

The change in total revenue is due to:

- A decrease in estimated tax revenue.
- A decrease in interest earnings.

Debt Service Series 2023 A-2

Program Overview

Debt Service Series 2023A-2 represents the Series 2023 A-2 debt service on the taxable bonds issued under the General Obligation Bonds passed by voters in November 2022. The only sources of revenue are property tax levied and related interest collected to meet the debt service obligation of principal and interest. The expenditures are restricted to principal and interest payments.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$925,563	\$925,563	\$367,460	\$(558,103)	(60.3)%
Appropriation for Contingencies	\$0	\$189,854	\$0	\$(189,854)	(100.0)%
Gross Expenditures/Appropriations	\$925,563	\$1,115,417	\$367,460	\$(747,957)	(67.1)%
Total Expenditures/Appropriations	\$925,563	\$1,115,417	\$367,460	\$(747,957)	(67.1)%
Total Financing Uses	\$925,563	\$1,115,417	\$367,460	\$(747,957)	(67.1)%
Taxes	\$340,306	\$812,884	\$201,775	\$(611,109)	(75.2)%
Revenue from Use Of Money & Property	\$8,197	\$15,000	\$2,500	\$(12,500)	(83.3)%
Intergovernmental Revenues	\$2,554	\$8,000	\$2,500	\$(5,500)	(68.8)%
Revenue	\$351,057	\$835,884	\$206,775	\$(629,109)	(75.3)%
Total Revenue	\$351,057	\$835,884	\$206,775	\$(629,109)	(75.3)%
Fund Balance	\$854,038	\$279,533	\$160,685	\$(118,848)	(42.5)%
Total Use of Fund Balance	\$854,038	\$279,533	\$160,685	\$(118,848)	(42.5)%
Total Financing Sources	\$1,205,095	\$1,115,417	\$367,460	\$(747,957)	(67.1)%
Net Cost	\$(279,532)	\$0	\$0	\$0	0.0%

Summary of Changes

The appropriations and revenues are related to the voter approved General Obligation Bonds, representing property tax levies and related interest earnings to cover the debt service obligation for interest expense payments.

The change in total appropriations is due to:

- A decrease for an interest service payment.
- A decrease in contingency.

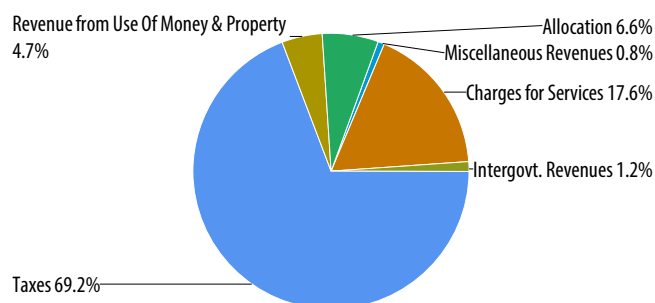
The change in total revenue is due to:

- A decrease in estimated tax revenue.
- A decrease in earned interest.

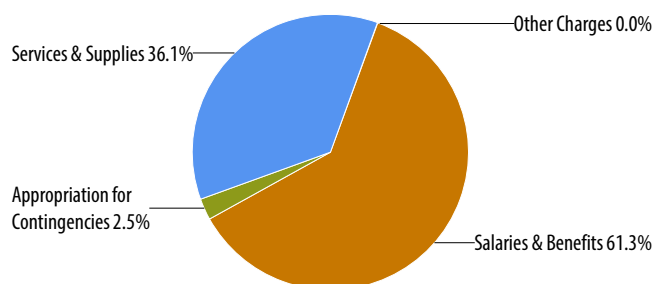
Mission Oaks Recreation And Park District



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Mission Oaks Recreation and Park District** is a dependent special district governed by a five-member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors; the Board of Supervisors serves as the ex-officio directors of the District. The District covers a 9.1 square mile area in the Arden-Arcade and Carmichael communities of Sacramento County, an area of approximately 62,500 residents. The Mission Oaks Recreation and Park District provides recreation programs and services to residents, including preschoolers, youth, adults, and senior adults; and maintains 11 District-owned parks (88.75 acres), four school parks (13.7 acres), and Hazelwood Greens, a County owned drainage retention basin (1.8 acres). The Mission Oaks Recreation and Park District does not use County employees.

Goals

- Communicate to district residents the value of programs and services.
- Ensure accurate delivery of services and vigilant maintenance of facilities.

- Create confidence in District leadership by ensuring financial stability while meeting community expectations.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Mission Oaks Recreation and Park District	\$5,110,378	\$8,007,547	\$5,998,772	\$(2,008,775)	(25.1)%
Gross Expenditures/Appropriations	\$5,110,378	\$8,007,547	\$5,998,772	\$(2,008,775)	(25.1)%
Total Expenditures/Appropriations	\$5,110,378	\$8,007,547	\$5,998,772	\$(2,008,775)	(25.1)%
Provision for Reserves	\$34,875	\$216,481	\$955	\$(215,526)	(99.6)%
Total Financing Uses	\$5,145,253	\$8,224,028	\$5,999,727	\$(2,224,301)	(27.0)%
Revenue	\$5,423,665	\$6,327,510	\$5,603,555	\$(723,955)	(11.4)%
Total Revenue	\$5,423,665	\$6,327,510	\$5,603,555	\$(723,955)	(11.4)%
Total Use of Fund Balance	\$1,618,106	\$1,896,518	\$396,172	\$(1,500,346)	(79.1)%
Total Financing Sources	\$7,041,771	\$8,224,028	\$5,999,727	\$(2,224,301)	(27.0)%
Net Cost	\$(1,896,518)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$3,088,336	\$3,506,075	\$3,680,145	\$174,070	5.0%
Services & Supplies	\$1,737,379	\$2,151,389	\$2,166,172	\$14,783	0.7%
Other Charges	\$1,701	\$2,455	\$2,455	\$0	0.0%
Improvements	\$282,962	\$2,197,628	\$0	\$(2,197,628)	(100.0)%
Appropriation for Contingencies	\$0	\$150,000	\$150,000	\$0	0.0%
Gross Expenditures/Appropriations	\$5,110,378	\$8,007,547	\$5,998,772	\$(2,008,775)	(25.1)%
Total Expenditures/Appropriations	\$5,110,378	\$8,007,547	\$5,998,772	\$(2,008,775)	(25.1)%
Provision for Reserves	\$34,875	\$216,481	\$955	\$(215,526)	(99.6)%
Total Financing Uses	\$5,145,253	\$8,224,028	\$5,999,727	\$(2,224,301)	(27.0)%
Taxes	\$3,878,558	\$3,971,022	\$4,150,474	\$179,452	4.5%
Revenue from Use Of Money & Property	\$382,836	\$263,978	\$284,500	\$20,522	7.8%
Intergovernmental Revenues	\$63,349	\$55,310	\$69,329	\$14,019	25.3%
Charges for Services	\$1,067,071	\$2,009,500	\$1,054,002	\$(955,498)	(47.5)%
Miscellaneous Revenues	\$31,852	\$27,700	\$45,250	\$17,550	63.4%
Revenue	\$5,423,665	\$6,327,510	\$5,603,555	\$(723,955)	(11.4)%
Total Revenue	\$5,423,665	\$6,327,510	\$5,603,555	\$(723,955)	(11.4)%
Fund Balance	\$1,618,106	\$1,896,518	\$396,172	\$(1,500,346)	(79.1)%
Total Use of Fund Balance	\$1,618,106	\$1,896,518	\$396,172	\$(1,500,346)	(79.1)%
Total Financing Sources	\$7,041,771	\$8,224,028	\$5,999,727	\$(2,224,301)	(27.0)%
Net Cost	\$(1,896,518)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in Salary and Benefits.
- An increase in plumbing services and maintenance costs, which is offset by a decrease in completed capital projects.

The change in revenue is due to:

- An increase in anticipated secured and unsecured property taxes.
- An increase in anticipated recreation rental income.
- An increase in grant revenue for the Hazelwood Retention Basin.
- An increase in anticipated donations.
- A decrease in one time Impact fees.

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

- Mission Oaks Recreation and Park District reserve increased \$955.

Mission Oaks Maint/Improvement Dist

Budget Unit Functions & Responsibilities

The **Mission Oaks Maintenance and Improvement Assessment District** was approved by the voters in July of 1998 to provide funding for maintenance and improvement projects within the Mission Oaks Recreation and Park District. A new ballot measure was approved by voters in 2006, increasing the previously established rate and including an annual Consumer Price Index adjustment not to exceed three percent in any one year.

Goals

- Provide capital improvement projects based on community expectations and needs.
- Continue maintenance on district property and projects.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Mission Oaks Maintenance Assessment District	\$832,742	\$1,798,080	\$1,222,075	\$(576,005)	(32.0)%
Gross Expenditures/Appropriations	\$832,742	\$1,798,080	\$1,222,075	\$(576,005)	(32.0)%
Total Expenditures/Appropriations	\$832,742	\$1,798,080	\$1,222,075	\$(576,005)	(32.0)%
Provision for Reserves	\$43,509	\$57,628	\$102,982	\$45,354	78.7%
Total Financing Uses	\$876,251	\$1,855,708	\$1,325,057	\$(530,651)	(28.6)%
Revenue	\$1,127,021	\$1,120,989	\$1,129,039	\$8,050	0.7%
Total Revenue	\$1,127,021	\$1,120,989	\$1,129,039	\$8,050	0.7%
Total Use of Fund Balance	\$483,949	\$734,719	\$196,018	\$(538,701)	(73.3)%
Total Financing Sources	\$1,610,970	\$1,855,708	\$1,325,057	\$(530,651)	(28.6)%
Net Cost	\$(734,719)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$502,475	\$570,080	\$566,075	\$(4,005)	(0.7)%
Improvements	\$330,266	\$1,093,000	\$656,000	\$(437,000)	(40.0)%
Equipment	\$0	\$135,000	\$0	\$(135,000)	(100.0)%
Gross Expenditures/Appropriations	\$832,742	\$1,798,080	\$1,222,075	\$(576,005)	(32.0)%
Total Expenditures/Appropriations	\$832,742	\$1,798,080	\$1,222,075	\$(576,005)	(32.0)%
Provision for Reserves	\$43,509	\$57,628	\$102,982	\$45,354	78.7%
Total Financing Uses	\$876,251	\$1,855,708	\$1,325,057	\$(530,651)	(28.6)%
Revenue from Use Of Money & Property	\$32,336	\$24,500	\$32,550	\$8,050	32.9%
Miscellaneous Revenues	\$1,091,635	\$1,096,489	\$1,096,489	\$0	0.0%
Other Financing Sources	\$3,050	\$0	\$0	\$0	0.0%
Revenue	\$1,127,021	\$1,120,989	\$1,129,039	\$8,050	0.7%
Total Revenue	\$1,127,021	\$1,120,989	\$1,129,039	\$8,050	0.7%
Fund Balance	\$483,949	\$734,719	\$196,018	\$(538,701)	(73.3)%
Total Use of Fund Balance	\$483,949	\$734,719	\$196,018	\$(538,701)	(73.3)%
Total Financing Sources	\$1,610,970	\$1,855,708	\$1,325,057	\$(530,651)	(28.6)%
Net Cost	\$(734,719)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to a decrease in capital projects.

The following is a list of capital projects that are scheduled for FY 2026-27:

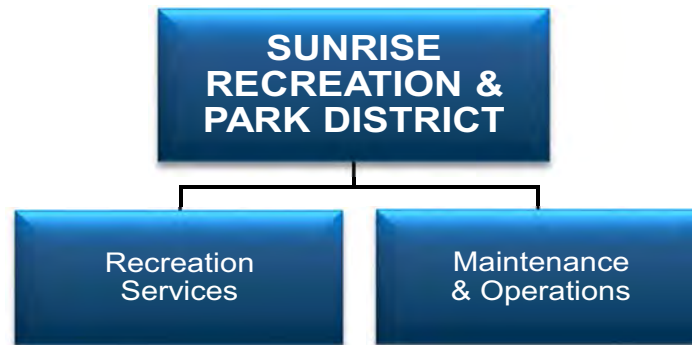
- Community Room at Mission North Park.
- Eastern Oak Pickleball Park Shade Structure.
- Shelfield Shade Structure.
- Oak Meadow Shade Structure.
- Orville Wright Parking Lot Slurry.

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

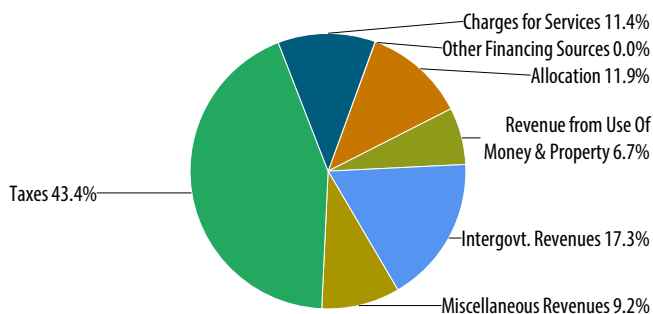
Reserve changes from the prior year Adopted Budget are detailed below:

- Mission Oaks Maintenance/Improvement District reserve increased \$102,982.

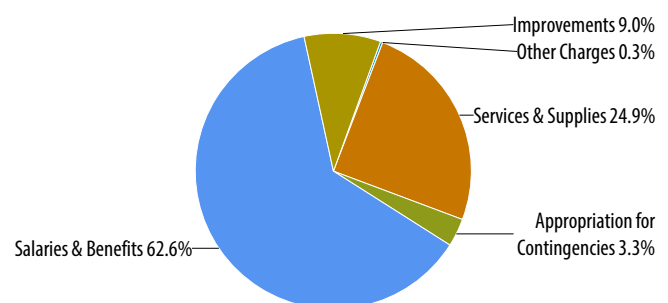
Sunrise Recreation And Park District



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Sunrise Recreation and Park District** is a dependent special district governed by a five-member Advisory Board of Directors appointed by the Sacramento County Board of Supervisors, whose members serve as the ex-officio directors of the District. The District is responsible for providing park facilities and recreation services for a population of approximately 171,000 in the City of Citrus Heights and unincorporated communities of Antelope and Foothill Farms, within a geographic area of 27 square miles in northern Sacramento County. The District currently administers 45 parks and open space sites, including one 9-hole par-3 golf course, three community centers, a historic home, two aquatic facilities, neighborhood and community park sites, two dog parks and a skate park, totaling over 492 acres. The Sunrise Recreation and Park District does not use County employees.

Goals

- Encourage the dedication of sufficient park lands and the provision of open space corridors associated with new development in an orderly manner, consistent with the District's Master Plan.

- Coordinate park site acquisition, development, and recreation programs with school districts, other special districts, county agencies, and related private organizations.
- Provide a park system, which serves the needs of all ages, interest groups, and persons of varied economic levels.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Sunrise Recreation and Park District	\$12,086,738	\$17,935,231	\$16,748,086	\$(1,187,145)	(6.6)%
Gross Expenditures/Appropriations	\$12,086,738	\$17,935,231	\$16,748,086	\$(1,187,145)	(6.6)%
Total Expenditures/Appropriations	\$12,086,738	\$17,935,231	\$16,748,086	\$(1,187,145)	(6.6)%
Total Financing Uses	\$12,086,738	\$17,935,231	\$16,748,086	\$(1,187,145)	(6.6)%
Revenue	\$12,768,206	\$14,525,147	\$14,748,086	\$222,939	1.5%
Total Revenue	\$12,768,206	\$14,525,147	\$14,748,086	\$222,939	1.5%
Total Use of Fund Balance	\$2,728,616	\$3,410,084	\$2,000,000	\$(1,410,084)	(41.4)%
Total Financing Sources	\$15,496,822	\$17,935,231	\$16,748,086	\$(1,187,145)	(6.6)%
Net Cost	\$(3,410,084)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$8,376,561	\$10,386,351	\$10,484,506	\$98,155	0.9%
Services & Supplies	\$3,181,921	\$4,065,010	\$4,165,260	\$100,250	2.5%
Other Charges	\$53,662	\$63,020	\$48,320	\$(14,700)	(23.3)%
Improvements	\$357,224	\$2,750,850	\$1,500,000	\$(1,250,850)	(45.5)%
Equipment	\$117,369	\$120,000	\$0	\$(120,000)	(100.0)%
Appropriation for Contingencies	\$0	\$550,000	\$550,000	\$0	0.0%
Gross Expenditures/Appropriations	\$12,086,738	\$17,935,231	\$16,748,086	\$(1,187,145)	(6.6)%
Total Expenditures/Appropriations	\$12,086,738	\$17,935,231	\$16,748,086	\$(1,187,145)	(6.6)%
Total Financing Uses	\$12,086,738	\$17,935,231	\$16,748,086	\$(1,187,145)	(6.6)%
Taxes	\$6,816,598	\$7,056,663	\$7,268,364	\$211,701	3.0%
Fines, Forfeitures & Penalties	\$325	\$0	\$0	\$0	0.0%
Revenue from Use Of Money & Property	\$955,276	\$1,060,779	\$1,122,918	\$62,139	5.9%
Intergovernmental Revenues	\$2,130,996	\$2,226,650	\$2,900,010	\$673,360	30.2%
Charges for Services	\$2,634,257	\$2,452,618	\$1,911,794	\$(540,824)	(22.1)%
Miscellaneous Revenues	\$230,754	\$1,725,937	\$1,542,500	\$(183,437)	(10.6)%
Other Financing Sources	\$0	\$2,500	\$2,500	\$0	0.0%
Revenue	\$12,768,206	\$14,525,147	\$14,748,086	\$222,939	1.5%
Total Revenue	\$12,768,206	\$14,525,147	\$14,748,086	\$222,939	1.5%
Fund Balance	\$2,728,616	\$3,410,084	\$2,000,000	\$(1,410,084)	(41.4)%
Total Use of Fund Balance	\$2,728,616	\$3,410,084	\$2,000,000	\$(1,410,084)	(41.4)%
Total Financing Sources	\$15,496,822	\$17,935,231	\$16,748,086	\$(1,187,145)	(6.6)%
Net Cost	\$(3,410,084)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefit costs.
- An increase in pool chemicals due to anticipated usage.
- Increases in food supplies for Expanded Learning Opportunities Program (ELOP) funding.
- A decrease in one-time purchases in equipment.
- A decrease in improvements due to completed projects from the prior fiscal year, and postponing projects until Revised Recommended Budget.

The change in total revenue is due to:

- An increase in estimated property taxes.

- An increase in ELOP funding.
- A decrease in recreation service charges due to ELOP funding.
- A decrease in miscellaneous revenue due to the completion of projects funded by contributions.

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

- There are no changes to reserves.

Antelope Assessment

Budget Unit Functions & Responsibilities

The Sunrise Park Maintenance and Recreation Improvement **Antelope Assessment District** (Antelope Area) was approved by the voters in July 2002 to provide funding for installation, maintenance, and servicing of public facilities. The District also manages debt service, issuance costs, and other expenses associated with the issuance and administration of bonds, lease obligations, or other financing for the public facilities and improvements within the Antelope Area Assessment District.

Goals

- Provide affordable, accessible, clean, and safe recreational activities and facilities for the community.
- Continue to improve and maintain parks and recreation facilities in the Antelope area.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Antelope Assessment	\$775,377	\$1,086,553	\$856,145	\$(230,408)	(21.2)%
Gross Expenditures/Appropriations	\$775,377	\$1,086,553	\$856,145	\$(230,408)	(21.2)%
Total Expenditures/Appropriations	\$775,377	\$1,086,553	\$856,145	\$(230,408)	(21.2)%
Provision for Reserves	\$43,101	\$0	\$0	\$0	0.0%
Total Financing Uses	\$818,478	\$1,086,553	\$856,145	\$(230,408)	(21.2)%
Revenue	\$846,116	\$856,145	\$856,145	\$0	0.0%
Total Revenue	\$846,116	\$856,145	\$856,145	\$0	0.0%
Total Use of Fund Balance	\$102,402	\$230,408	\$0	\$(230,408)	(100.0)%
Total Financing Sources	\$948,518	\$1,086,553	\$856,145	\$(230,408)	(21.2)%
Net Cost	\$(130,040)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$38,359	\$38,359	\$38,359	\$0	0.0%
Services & Supplies	\$321,992	\$440,000	\$402,760	\$(37,240)	(8.5)%
Other Charges	\$415,026	\$415,026	\$415,026	\$0	0.0%
Improvements	\$0	\$193,168	\$0	\$(193,168)	(100.0)%
Gross Expenditures/Appropriations	\$775,377	\$1,086,553	\$856,145	\$(230,408)	(21.2)%
Total Expenditures/Appropriations	\$775,377	\$1,086,553	\$856,145	\$(230,408)	(21.2)%
Provision for Reserves	\$43,101	\$0	\$0	\$0	0.0%
Total Financing Uses	\$818,478	\$1,086,553	\$856,145	\$(230,408)	(21.2)%
Revenue from Use Of Money & Property	\$31,696	\$15,000	\$15,000	\$0	0.0%
Charges for Services	\$814,420	\$841,145	\$841,145	\$0	0.0%
Revenue	\$846,116	\$856,145	\$856,145	\$0	0.0%
Total Revenue	\$846,116	\$856,145	\$856,145	\$0	0.0%
Reserve Release	\$0	\$100,368	\$0	\$(100,368)	(100.0)%
Fund Balance	\$102,402	\$130,040	\$0	\$(130,040)	(100.0)%
Total Use of Fund Balance	\$102,402	\$230,408	\$0	\$(230,408)	(100.0)%
Total Financing Sources	\$948,518	\$1,086,553	\$856,145	\$(230,408)	(21.2)%
Net Cost	\$(130,040)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to a decrease in land improvement maintenance supplies, and the completion of the Pokelma Park playground renovations and the Antelope Aquatic Complex repair.

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

- There are no changes to reserves.

Citrus Heights Assessment Districts

Budget Unit Functions & Responsibilities

The **Citrus Heights Assessment District** provides maintenance and improvements for the City of Citrus Heights in connection with the Landscape Maintenance Districts (Assessment Districts: #03-01 -Stock Ranch Zone 1, #03-01 -Stock Ranch/Van Maren Park Zone 2, and #03-01 – Mitchell Farms Zone 3 for the future Mitchell Village Park). The District incurs costs that are reimbursable from the City of Citrus Heights.

Goals

- Continue to provide installation, maintenance, services and other expenses for the Stock Ranch Assessment areas.
- Utilize funding for Mitchell Village Park for installation, maintenance, services, and other expenses related to Mitchell Village Assessment area.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Citrus Heights Assessment Districts	\$89,728	\$144,302	\$165,000	\$20,698	14.3%
Gross Expenditures/Appropriations	\$89,728	\$144,302	\$165,000	\$20,698	14.3%
Total Expenditures/Appropriations	\$89,728	\$144,302	\$165,000	\$20,698	14.3%
Total Financing Uses	\$89,728	\$144,302	\$165,000	\$20,698	14.3%
Revenue	\$89,728	\$144,302	\$165,000	\$20,698	14.3%
Total Revenue	\$89,728	\$144,302	\$165,000	\$20,698	14.3%
Total Financing Sources	\$89,728	\$144,302	\$165,000	\$20,698	14.3%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$70,698	\$120,000	\$120,000	\$0	0.0%
Services & Supplies	\$19,030	\$24,302	\$45,000	\$20,698	85.2%
Gross Expenditures/Appropriations	\$89,728	\$144,302	\$165,000	\$20,698	14.3%
Total Expenditures/Appropriations	\$89,728	\$144,302	\$165,000	\$20,698	14.3%
Total Financing Uses	\$89,728	\$144,302	\$165,000	\$20,698	14.3%
Charges for Services	\$89,728	\$144,302	\$165,000	\$20,698	14.3%
Revenue	\$89,728	\$144,302	\$165,000	\$20,698	14.3%
Total Revenue	\$89,728	\$144,302	\$165,000	\$20,698	14.3%
Total Financing Sources	\$89,728	\$144,302	\$165,000	\$20,698	14.3%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to an increase in Agriculture/Horticultural services, which is offset by an increase in charges for service.

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

- There are no changes to reserves.

Foothill Park

Budget Unit Functions & Responsibilities

Sunrise Recreation and Park District (SRPD) is responsible for coordination of improvements to **Foothill Park**. This fund was established to identify funds set aside specifically for improvements to Foothill Community Park.

Goals

- To complete construction drawings and construction of a splash pad and picnic area at Foothill Community Park and complete remaining improvements within the park.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Foothill Park	\$0	\$1,500,000	\$1,500,000	\$0	0.0%
Gross Expenditures/Appropriations	\$0	\$1,500,000	\$1,500,000	\$0	0.0%
Total Expenditures/Appropriations	\$0	\$1,500,000	\$1,500,000	\$0	0.0%
Total Financing Uses	\$0	\$1,500,000	\$1,500,000	\$0	0.0%
Revenue	\$28,528	\$800,360	\$800,360	\$0	0.0%
Total Revenue	\$28,528	\$800,360	\$800,360	\$0	0.0%
Total Use of Fund Balance	\$671,112	\$699,640	\$699,640	\$0	0.0%
Total Financing Sources	\$699,640	\$1,500,000	\$1,500,000	\$0	0.0%
Net Cost	\$(699,640)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$0	\$100,000	\$100,000	\$0	0.0%
Improvements	\$0	\$1,400,000	\$1,400,000	\$0	0.0%
Gross Expenditures/Appropriations	\$0	\$1,500,000	\$1,500,000	\$0	0.0%
Total Expenditures/Appropriations	\$0	\$1,500,000	\$1,500,000	\$0	0.0%
Total Financing Uses	\$0	\$1,500,000	\$1,500,000	\$0	0.0%
Revenue from Use Of Money & Property	\$28,528	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$0	\$62,989	\$62,989	\$0	0.0%
Charges for Services	\$0	\$737,371	\$737,371	\$0	0.0%
Revenue	\$28,528	\$800,360	\$800,360	\$0	0.0%
Total Revenue	\$28,528	\$800,360	\$800,360	\$0	0.0%
Fund Balance	\$671,112	\$699,640	\$699,640	\$0	0.0%
Total Use of Fund Balance	\$671,112	\$699,640	\$699,640	\$0	0.0%
Total Financing Sources	\$699,640	\$1,500,000	\$1,500,000	\$0	0.0%
Net Cost	\$(699,640)	\$0	\$0	\$0	0.0%

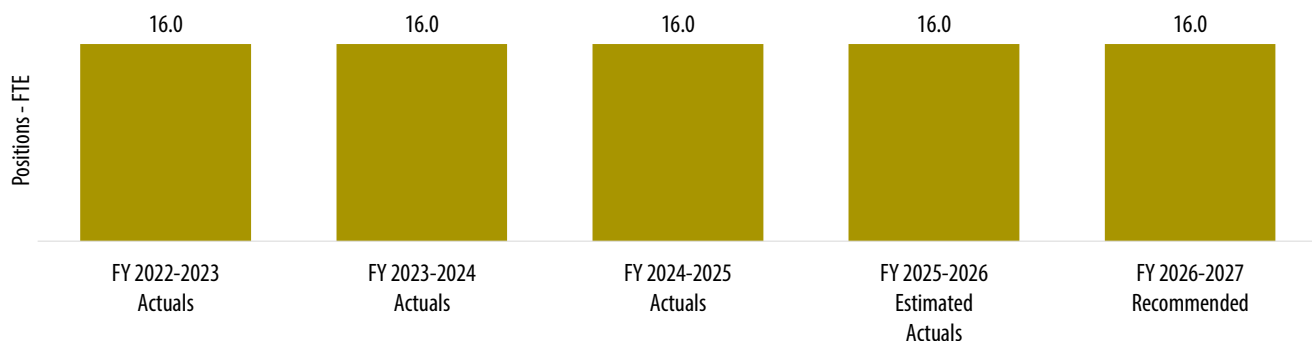
Summary of Changes

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

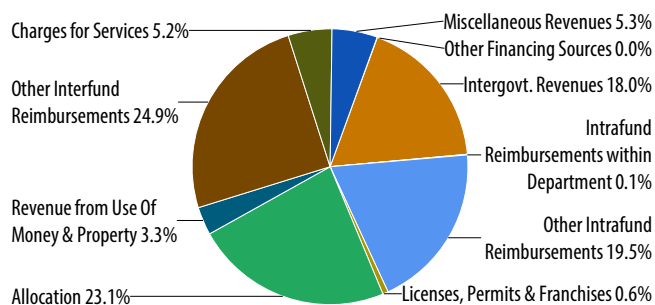
Economic Development
Department Structure
Crystal Bethke, Director



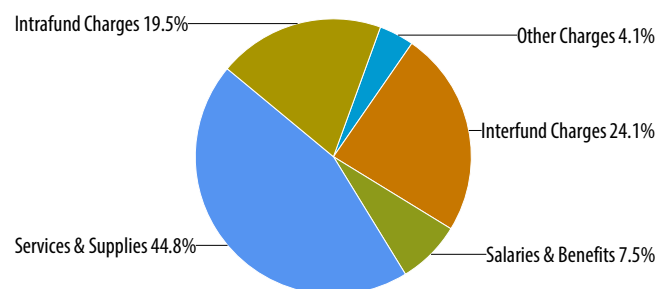
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Office of Economic Development (OED) is responsible for economic development initiatives that foster business growth, job creation, and economic sustainability within Sacramento County. OED works with businesses of all sizes, offering guidance and resources to support expansion, relocation and retention efforts. OED assists companies in navigating local regulatory processes, connecting with workforce development programs, and accessing financial incentives. OED is actively engaged with the revitalization of various commercial corridors in the County and collaborates with regional partners to promote sports, tourism and the arts. In addition, OED is responsible for the economic redevelopment of the former McClellan and Mather Air Force Bases. These activities result in increased General Fund revenue (increased property and sales tax dollars), revenue for fee-based departments (through permit facilitation), and job growth.

Economic development activities have resulted in increased General Fund revenues, including sales and property taxes, as well as job growth.

Programs within the Office of Economic Development include:

- Administration
- Business Environmental Resource Center (BERC)
- General Economic Development
- Mather
- McClellan

Goals

- Connect businesses in Sacramento County with the resources they need to be successful.
- Elevate Sacramento County as a great place to do business, and broadcast resources and opportunities throughout the unincorporated Sacramento County.
- Convene regional and local partners to advance OED's vision of strategically building a resilient, equitable, and diversified economy by creating and maintaining a business environment that elevates businesses' ability to operate in unincorporated Sacramento County, empowers entrepreneurs and local businesses, and fosters thriving communities.

Accomplishments

- Supported the development of 8 major industrial and commercial projects, creating 408 new jobs and \$254.5 million in capital investment.
- Provided business resources, permitting assistance, and sustainability guidance to 637 entrepreneurs, businesses, and developers.
- Collaborated with 15 local community-based organizations to deliver \$1.94 million in COVID-19 recovery support to 4,314 small and minority owned businesses.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration	\$3,639,897	\$4,915,055	\$5,114,330	\$199,275	4.1%
Business Environmental Resource Center (BERC)	\$727,754	\$801,642	\$930,900	\$129,258	16.1%
General Economic Development	\$4,889,115	\$7,817,292	\$6,949,166	\$(868,126)	(11.1)%
Mather	\$867,224	\$7,882,888	\$3,314,310	\$(4,568,578)	(58.0)%
McClellan	\$35,574,265	\$34,365,537	\$33,048,391	\$(1,317,146)	(3.8)%
Gross Expenditures/Appropriations	\$45,698,256	\$55,782,414	\$49,357,097	\$(6,425,317)	(11.5)%
Total Intrafund Reimbursements	\$(6,275,930)	\$(7,615,772)	\$(9,645,996)	\$(2,030,224)	26.7%
Total Expenditures/Appropriations	\$39,422,327	\$48,166,642	\$39,711,101	\$(8,455,541)	(17.6)%
Provision for Reserves	\$21,887,808	\$455,863	\$3,959,745	\$3,503,882	768.6%
Total Financing Uses	\$61,310,135	\$48,622,505	\$43,670,846	\$(4,951,659)	(10.2)%
Revenue	\$24,318,454	\$15,016,746	\$16,013,768	\$997,022	6.6%
Total Interfund Reimbursements	\$15,161,238	\$15,851,410	\$12,278,930	\$(3,572,480)	(22.5)%
Total Revenue	\$39,479,691	\$30,868,156	\$28,292,698	\$(2,575,458)	(8.3)%
Total Use of Fund Balance	\$39,584,793	\$17,754,349	\$15,378,148	\$(2,376,201)	(13.4)%
Total Financing Sources	\$79,064,484	\$48,622,505	\$43,670,846	\$(4,951,659)	(10.2)%
Net Cost	\$(17,754,349)	\$0	\$0	\$0	0.0%
Positions	16.0	16.0	16.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,736,199	\$3,538,192	\$3,697,311	\$159,119	4.5%
Services & Supplies	\$21,323,599	\$25,956,152	\$22,096,969	\$(3,859,183)	(14.9)%
Other Charges	\$536,374	\$3,446,481	\$2,002,891	\$(1,443,590)	(41.9)%
Interfund Charges	\$14,826,156	\$15,225,817	\$11,913,930	\$(3,311,887)	(21.8)%
Intrafund Charges	\$6,275,930	\$7,615,772	\$9,645,996	\$2,030,224	26.7%
Gross Expenditures/Appropriations	\$45,698,256	\$55,782,414	\$49,357,097	\$(6,425,317)	(11.5)%
Other Intrafund Reimbursements	\$(6,257,351)	\$(7,577,676)	\$(9,617,669)	\$(2,039,993)	26.9%
Intrafund Reimbursements within Department	\$(18,578)	\$(38,096)	\$(28,327)	\$9,769	(25.6)%
Total Intrafund Reimbursements	\$(6,275,930)	\$(7,615,772)	\$(9,645,996)	\$(2,030,224)	26.7%
Total Expenditures/Appropriations	\$39,422,327	\$48,166,642	\$39,711,101	\$(8,455,541)	(17.6)%
Provision for Reserves	\$21,887,808	\$455,863	\$3,959,745	\$3,503,882	768.6%
Total Financing Uses	\$61,310,135	\$48,622,505	\$43,670,846	\$(4,951,659)	(10.2)%
Licenses, Permits & Franchises	\$266,533	\$266,016	\$316,780	\$50,764	19.1%
Revenue from Use Of Money & Property	\$1,803,146	\$1,607,801	\$1,645,801	\$38,000	2.4%
Intergovernmental Revenues	\$16,640,711	\$8,701,219	\$8,867,643	\$166,424	1.9%
Charges for Services	\$2,659,591	\$2,479,165	\$2,542,526	\$63,361	2.6%
Miscellaneous Revenues	\$2,920,632	\$1,941,545	\$2,620,018	\$678,473	34.9%
Other Financing Sources	\$27,840	\$21,000	\$21,000	\$0	0.0%
Revenue	\$24,318,454	\$15,016,746	\$16,013,768	\$997,022	6.6%
Other Interfund Reimbursements	\$15,161,238	\$15,851,410	\$12,278,930	\$(3,572,480)	(22.5)%
Total Interfund Reimbursements	\$15,161,238	\$15,851,410	\$12,278,930	\$(3,572,480)	(22.5)%
Total Revenue	\$39,479,691	\$30,868,156	\$28,292,698	\$(2,575,458)	(8.3)%
Reserve Release	\$0	\$0	\$975,000	\$975,000	100.0%
Fund Balance	\$39,584,793	\$17,754,349	\$14,403,148	\$(3,351,201)	(18.9)%
Total Use of Fund Balance	\$39,584,793	\$17,754,349	\$15,378,148	\$(2,376,201)	(13.4)%
Total Financing Sources	\$79,064,484	\$48,622,505	\$43,670,846	\$(4,951,659)	(10.2)%
Net Cost	\$(17,754,349)	\$0	\$0	\$0	0.0%
Positions	16.0	16.0	16.0	0.0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
General Economic Development	(100,000)	0	(100,000)	0	0.0

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,736,021	\$3,538,192	\$3,697,311	\$159,119	4.5%
Services & Supplies	\$416,659	\$485,586	\$556,038	\$70,452	14.5%
Other Charges	\$49,528	\$42,330	\$981	\$(41,349)	(97.7)%
Intrafund Charges	\$437,689	\$848,947	\$860,000	\$11,053	1.3%
Gross Expenditures/Appropriations	\$3,639,897	\$4,915,055	\$5,114,330	\$199,275	4.1%
Other Intrafund Reimbursements	\$(3,326,314)	\$(3,551,152)	\$(4,162,508)	\$(611,356)	17.2%
Total Intrafund Reimbursements	\$(3,326,314)	\$(3,551,152)	\$(4,162,508)	\$(611,356)	17.2%
Total Expenditures/Appropriations	\$313,583	\$1,363,903	\$951,822	\$(412,081)	(30.2)%
Provision for Reserves	\$250,000	\$250,000	\$100,000	\$(150,000)	(60.0)%
Total Financing Uses	\$563,583	\$1,613,903	\$1,051,822	\$(562,081)	(34.8)%
Revenue from Use Of Money & Property	\$428,945	\$455,000	\$435,000	\$(20,000)	(4.4)%
Intergovernmental Revenues	\$0	\$0	\$3,275	\$3,275	100.0%
Charges for Services	\$2,971	\$15,000	\$15,000	\$0	0.0%
Revenue	\$431,916	\$470,000	\$453,275	\$(16,725)	(3.6)%
Total Revenue	\$431,916	\$470,000	\$453,275	\$(16,725)	(3.6)%
Fund Balance	\$1,275,570	\$1,143,903	\$598,547	\$(545,356)	(47.7)%
Total Use of Fund Balance	\$1,275,570	\$1,143,903	\$598,547	\$(545,356)	(47.7)%
Total Financing Sources	\$1,707,486	\$1,613,903	\$1,051,822	\$(562,081)	(34.8)%
Net Cost	\$(1,143,903)	\$0	\$0	\$0	0.0%
Positions	16.0	16.0	16.0	0.0	0.0%

Summary of Changes

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

- An increase in negotiated salary and benefits costs.
- An increase in cost recovery from other programs for staff resources costs.

- A decrease in Allocated Cost Process (ACP) costs primarily due to a decrease in Pension Obligation Bond costs from full payoff of the Series 2013 POBs in Fiscal Year 2025-26 and a decrease in the Countywide Cost Allocation Plan.

The change in total revenue is due to:

- A decrease in anticipated interest.
- An increase in reimbursement from a current grant to provide parking in the County garage for a student intern.

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

- Restricted – Administration has increased \$100,000.

Business Environmental Resource Center (BERC)

Program Overview

Business Environmental Resource Center (BERC) supports businesses seeking technical environmental regulatory guidance, permit assistance and compliance support from a non-regulatory agency perspective. Businesses receive technical environmental advice that promotes environmental resiliency and supports economic growth and business retention. In addition, BERC promotes sustainability initiatives and connects businesses with opportunities, incentives and programs that promote environmental sustainability. Enterprise cost sharing agreements are the primary sources of funding for this program. These activities lead to improved business compliance, retain businesses, and help businesses successfully navigate the environmental regulatory landscape, resulting in increased tax revenues and job growth.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$177	\$0	\$0	\$0	0.0%
Services & Supplies	\$31,378	\$66,479	\$60,571	\$(5,908)	(8.9)%
Intrafund Charges	\$696,199	\$735,163	\$870,329	\$135,166	18.4%
Gross Expenditures/Appropriations	\$727,754	\$801,642	\$930,900	\$129,258	16.1%
Other Intrafund Reimbursements	\$(13,910)	\$(12,000)	\$(12,000)	\$0	0.0%
Total Intrafund Reimbursements	\$(13,910)	\$(12,000)	\$(12,000)	\$0	0.0%
Total Expenditures/Appropriations	\$713,844	\$789,642	\$918,900	\$129,258	16.4%
Total Financing Uses	\$713,844	\$789,642	\$918,900	\$129,258	16.4%
Licenses, Permits & Franchises	\$83,465	\$68,040	\$70,000	\$1,960	2.9%
Revenue from Use Of Money & Property	\$13,180	\$5,000	\$5,000	\$0	0.0%
Intergovernmental Revenues	\$5,170	\$30,000	\$23,882	\$(6,118)	(20.4)%
Miscellaneous Revenues	\$606,133	\$621,545	\$620,018	\$(1,527)	(0.2)%
Revenue	\$707,948	\$724,585	\$718,900	\$(5,685)	(0.8)%
Total Revenue	\$707,948	\$724,585	\$718,900	\$(5,685)	(0.8)%
Reserve Release	\$0	\$0	\$275,000	\$275,000	100.0%
Fund Balance	\$70,954	\$65,057	\$(75,000)	\$(140,057)	(215.3)%
Total Use of Fund Balance	\$70,954	\$65,057	\$200,000	\$134,943	207.4%
Total Financing Sources	\$778,902	\$789,642	\$918,900	\$129,258	16.4%
Net Cost	\$(65,058)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to an increase in intrafund charges for staff support.

The change in total revenue is due to:

- A decrease in grant funding for student interns, due to an anticipated grant end date of December 31, 2026.
- A slight decrease in the partner contribution from Planning and Environmental Review due to reduction targets.

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

- Restricted – Business Environmental Restoration has decreased \$275,000.

General Economic Development

Program Overview

General Economic Development creates and retains jobs by supporting business growth and retention; provides one-on-one support through the small business liaison program; and increases General Fund revenue through attraction of key sales, property, transient occupancy and utility user tax revenue generators. General Economic Development includes collaborating with regional and local partnerships for promotion of sports, tourism, and the arts; revitalizing commercial corridors; and marketing the County as an attractive place to operate a business. These activities have resulted in increased General Fund revenues and job growth. The program has continued the approach of utilizing 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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$2,224,830	\$2,220,562	\$2,351,512	\$130,950	5.9%
Other Charges	\$466,500	\$3,402,241	\$2,000,000	\$(1,402,241)	(41.2)%
Interfund Charges	\$125,000	\$0	\$0	\$0	0.0%
Intrafund Charges	\$2,072,785	\$2,194,489	\$2,597,654	\$403,165	18.4%
Gross Expenditures/Appropriations	\$4,889,115	\$7,817,292	\$6,949,166	\$(868,126)	(11.1)%
Other Intrafund Reimbursements	\$(1,817,479)	\$(1,927,015)	\$(3,229,964)	\$(1,302,949)	67.6%
Total Intrafund Reimbursements	\$(1,817,479)	\$(1,927,015)	\$(3,229,964)	\$(1,302,949)	67.6%
Total Expenditures/Appropriations	\$3,071,637	\$5,890,277	\$3,719,202	\$(2,171,075)	(36.9)%
Total Financing Uses	\$3,071,637	\$5,890,277	\$3,719,202	\$(2,171,075)	(36.9)%
Intergovernmental Revenues	\$2,568,884	\$4,633,935	\$2,803,202	\$(1,830,733)	(39.5)%
Other Financing Sources	\$27,840	\$21,000	\$21,000	\$0	0.0%
Revenue	\$2,596,724	\$4,654,935	\$2,824,202	\$(1,830,733)	(39.3)%
Other Interfund Reimbursements	\$460,082	\$625,593	\$365,000	\$(260,593)	(41.7)%
Total Interfund Reimbursements	\$460,082	\$625,593	\$365,000	\$(260,593)	(41.7)%
Total Revenue	\$3,056,805	\$5,280,528	\$3,189,202	\$(2,091,326)	(39.6)%
Fund Balance	\$624,581	\$609,749	\$530,000	\$(79,749)	(13.1)%
Total Use of Fund Balance	\$624,581	\$609,749	\$530,000	\$(79,749)	(13.1)%
Total Financing Sources	\$3,681,386	\$5,890,277	\$3,719,202	\$(2,171,075)	(36.9)%
Net Cost	\$(609,750)	\$0	\$0	\$0	0.0%

Summary of Changes

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

- A decrease due to the timing of American Rescue Plan Act (ARPA) projects.
- An increase in intrafund charges for staff support.
- An increase in intrafund reimbursement to support the operations of the General Economic Development Program and Projects.
- Recommended reductions detailed later in this section.

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

- A decrease due to the timing of ARPA project activity.
- A decrease in grant funding for student interns, due to an anticipated grant end date of December 31, 2026.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross	Intrafund			
	Appropriations	Reimbursements	Total Revenue	Net Cost	FTE
Econ Dev - GF Reduction to Economic Development					
	(100,000)	0	(100,000)	0	0.0

Reduce the Targeted Economic Development Support (TEDS) General Fund contribution to the Office of Economic Development (OED). From 2017-18 through FY 2025-26, the Board of Supervisors has approved an annual allocation of \$100,000 for TEDS managed by OED. TEDS funding received by OED has been used to fund consulting services, such as consulting services for the County's Economic Development Strategy and Implementation Plan (EDSIP). In FY 2026-27 OED was planning on utilizing \$100,000 of TEDS funding for Commercial Corridor Strategy (CCS) consultant services as part of implementing the EDSIP. Instead, to support the General Fund in FY 2026-27, OED will look to non-General Fund sources of funding for the CCS consultant services. This request is contingent upon a reduction in the Financing-Transfers/Reimbursement budget (BU 5110000).

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$498,658	\$4,901,567	\$2,189,709	\$(2,711,858)	(55.3)%
Other Charges	\$17,473	\$1,800	\$1,800	\$0	0.0%
Interfund Charges	\$835	\$2,636,021	\$646,276	\$(1,989,745)	(75.5)%
Intrafund Charges	\$350,259	\$343,500	\$476,525	\$133,025	38.7%
Gross Expenditures/Appropriations	\$867,224	\$7,882,888	\$3,314,310	\$(4,568,578)	(58.0)%
Other Intrafund Reimbursements	\$(597,278)	\$(1,031,974)	\$(1,151,773)	\$(119,799)	11.6%
Total Intrafund Reimbursements	\$(597,278)	\$(1,031,974)	\$(1,151,773)	\$(119,799)	11.6%
Total Expenditures/Appropriations	\$269,946	\$6,850,914	\$2,162,537	\$(4,688,377)	(68.4)%
Provision for Reserves	\$14,437,808	\$205,863	\$2,859,745	\$2,653,882	1,289.1%
Total Financing Uses	\$14,707,754	\$7,056,777	\$5,022,282	\$(2,034,495)	(28.8)%
Licenses, Permits & Franchises	\$183,069	\$197,976	\$246,780	\$48,804	24.7%
Revenue from Use Of Money & Property	\$919,145	\$763,000	\$768,000	\$5,000	0.7%
Charges for Services	\$1,826	\$2,100	\$2,100	\$0	0.0%
Miscellaneous Revenues	\$610	\$0	\$0	\$0	0.0%
Revenue	\$1,104,649	\$963,076	\$1,016,880	\$53,804	5.6%
Other Interfund Reimbursements	\$835	\$2,636,021	\$646,276	\$(1,989,745)	(75.5)%
Total Interfund Reimbursements	\$835	\$2,636,021	\$646,276	\$(1,989,745)	(75.5)%
Total Revenue	\$1,105,484	\$3,599,097	\$1,663,156	\$(1,935,941)	(53.8)%
Fund Balance	\$17,059,950	\$3,457,680	\$3,359,126	\$(98,554)	(2.9)%
Total Use of Fund Balance	\$17,059,950	\$3,457,680	\$3,359,126	\$(98,554)	(2.9)%
Total Financing Sources	\$18,165,434	\$7,056,777	\$5,022,282	\$(2,034,495)	(28.8)%
Net Cost	\$(3,457,680)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations, including intrafund reimbursements, is due to the timing of infrastructure projects at the former Mather Air Force Base.

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

- An increase in proceeds associated with property leases.
- A decrease in interfund reimbursements due to the timing of infrastructure projects at the former Mather Air Force Base.

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

- Restricted – Mather Contingency 2008 TE Bonds has increased \$40,680.
- Restricted – Mather Contingency 2008 TX Bonds has increased \$600,000.
- Restricted – Mather Contingency has increased \$2,219,065.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$18,152,074	\$18,281,958	\$16,939,139	\$(1,342,819)	(7.3)%
Other Charges	\$2,873	\$110	\$110	\$0	0.0%
Interfund Charges	\$14,700,321	\$12,589,796	\$11,267,654	\$(1,322,142)	(10.5)%
Intrafund Charges	\$2,718,998	\$3,493,673	\$4,841,488	\$1,347,815	38.6%
Gross Expenditures/Appropriations	\$35,574,265	\$34,365,537	\$33,048,391	\$(1,317,146)	(3.8)%
Other Intrafund Reimbursements	\$(502,370)	\$(1,055,535)	\$(1,061,424)	\$(5,889)	0.6%
Intrafund Reimbursements within Department	\$(18,578)	\$(38,096)	\$(28,327)	\$9,769	(25.6)%
Total Intrafund Reimbursements	\$(520,948)	\$(1,093,631)	\$(1,089,751)	\$3,880	(0.4)%
Total Expenditures/Appropriations	\$35,053,317	\$33,271,906	\$31,958,640	\$(1,313,266)	(3.9)%
Provision for Reserves	\$7,200,000	\$0	\$1,000,000	\$1,000,000	100.0%
Total Financing Uses	\$42,253,317	\$33,271,906	\$32,958,640	\$(313,266)	(0.9)%
Revenue from Use Of Money & Property	\$441,876	\$384,801	\$437,801	\$53,000	13.8%
Intergovernmental Revenues	\$14,066,657	\$4,037,284	\$6,037,284	\$2,000,000	49.5%
Charges for Services	\$2,654,794	\$2,462,065	\$2,525,426	\$63,361	2.6%
Miscellaneous Revenues	\$2,313,890	\$1,320,000	\$2,000,000	\$680,000	51.5%
Revenue	\$19,477,217	\$8,204,150	\$11,000,511	\$2,796,361	34.1%
Other Interfund Reimbursements	\$14,700,321	\$12,589,796	\$11,267,654	\$(1,322,142)	(10.5)%
Total Interfund Reimbursements	\$14,700,321	\$12,589,796	\$11,267,654	\$(1,322,142)	(10.5)%
Total Revenue	\$34,177,538	\$20,793,946	\$22,268,165	\$1,474,219	7.1%
Reserve Release	\$0	\$0	\$700,000	\$700,000	100.0%
Fund Balance	\$20,553,738	\$12,477,960	\$9,990,475	\$(2,487,485)	(19.9)%
Total Use of Fund Balance	\$20,553,738	\$12,477,960	\$10,690,475	\$(1,787,485)	(14.3)%
Total Financing Sources	\$54,731,276	\$33,271,906	\$32,958,640	\$(313,266)	(0.9)%
Net Cost	\$(12,477,959)	\$0	\$0	\$0	0.0%

Summary of Changes

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

- A decrease due to the timing of McClellan environmental remediation projects and Western Area Power Authority (WAPA) projects.
- A decrease due to termination of revenue payments from the United States Coast Guard (USCG) that funded aircraft rescue and firefighting services at McClellan Park, resulting in elimination of McClellan Program payments that had applied toward a portion of the County's Tax Sharing Agreement obligation to Sacramento Metropolitan Fire District.

- An increase in intrafund transfers to support the operations of the General Economic Development Program and Projects and the Mather Program.

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

- An increase in Federal funding through the Environmental Services Cooperative Agreements due to the timing of advances from the United States Air Force for McClellan environmental remediation projects.
- An increase in anticipated proceeds associated with the sale of WAPA electricity and with McClellan property leases and sales.

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

- Restricted – Economic Development Projects has decreased \$700,000.
- Restricted – Western Area Power Authority – Projects has increased \$1,000,000.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Natomas Fire District	\$5,255,465	\$5,018,607	\$4,927,168	\$(91,439)	(1.8)%
Gross Expenditures/Appropriations	\$5,255,465	\$5,018,607	\$4,927,168	\$(91,439)	(1.8)%
Total Expenditures/Appropriations	\$5,255,465	\$5,018,607	\$4,927,168	\$(91,439)	(1.8)%
Total Financing Uses	\$5,255,465	\$5,018,607	\$4,927,168	\$(91,439)	(1.8)%
Revenue	\$4,717,216	\$4,876,100	\$4,924,100	\$48,000	1.0%
Total Revenue	\$4,717,216	\$4,876,100	\$4,924,100	\$48,000	1.0%
Total Use of Fund Balance	\$680,755	\$142,507	\$3,068	\$(139,439)	(97.8)%
Total Financing Sources	\$5,397,971	\$5,018,607	\$4,927,168	\$(91,439)	(1.8)%
Net Cost	\$(142,506)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

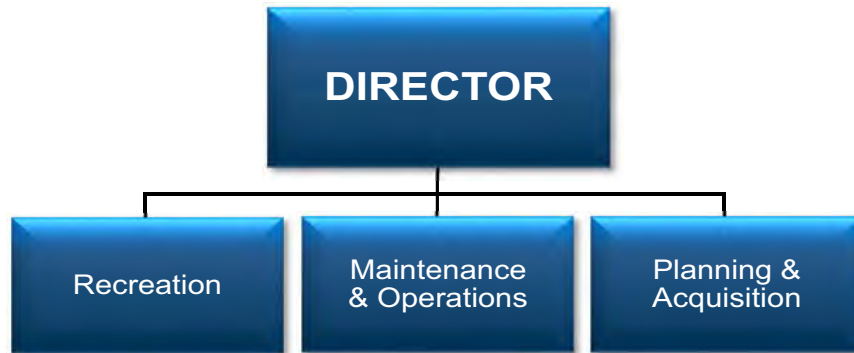
	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$5,255,465	\$5,018,607	\$4,927,168	\$(91,439)	(1.8)%
Gross Expenditures/Appropriations	\$5,255,465	\$5,018,607	\$4,927,168	\$(91,439)	(1.8)%
Total Expenditures/Appropriations	\$5,255,465	\$5,018,607	\$4,927,168	\$(91,439)	(1.8)%
Total Financing Uses	\$5,255,465	\$5,018,607	\$4,927,168	\$(91,439)	(1.8)%
Taxes	\$4,599,276	\$4,826,100	\$4,871,100	\$45,000	0.9%
Revenue from Use Of Money & Property	\$89,307	\$20,000	\$20,000	\$0	0.0%
Intergovernmental Revenues	\$28,634	\$30,000	\$33,000	\$3,000	10.0%
Revenue	\$4,717,216	\$4,876,100	\$4,924,100	\$48,000	1.0%
Total Revenue	\$4,717,216	\$4,876,100	\$4,924,100	\$48,000	1.0%
Fund Balance	\$680,755	\$142,507	\$3,068	\$(139,439)	(97.8)%
Total Use of Fund Balance	\$680,755	\$142,507	\$3,068	\$(139,439)	(97.8)%
Total Financing Sources	\$5,397,971	\$5,018,607	\$4,927,168	\$(91,439)	(1.8)%
Net Cost	\$(142,506)	\$0	\$0	\$0	0.0%

Summary of Changes

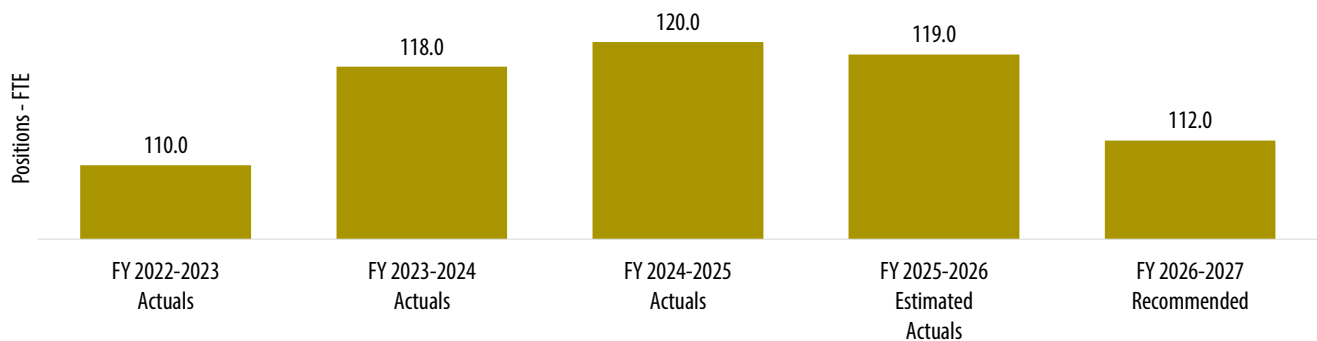
The change in total appropriations is primarily due to the decrease in fund balance, which results in a decrease in expenditures that accommodate the transfer of revenue for fire protection services.

The change in total revenue is due to a trend of recent increases in Property Tax collections.

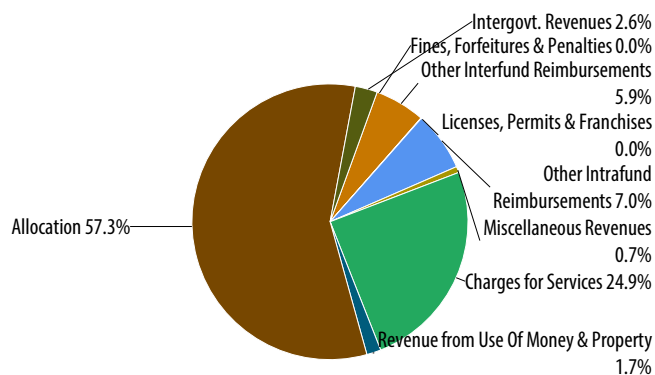
Regional Parks
Department Structure
Liz Bellas, Director



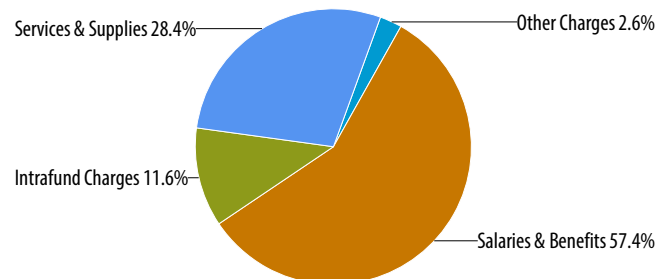
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Regional Parks** enhances the health, enjoyment and quality of life in the region by acquiring, managing, and protecting park and open space lands; educating the public on the uses and values of leisure time activities, and the cultural and natural history of the County; growing and linking a system of regional parks, trails and open space in Sacramento and neighboring counties; providing a broad range of recreational activities for the community's diverse populations and; providing stewardship and protection of Sacramento County's regional park system through partnerships, planning and community involvement. Regional Parks provides services through the following programs:

- Administration and Planning
- American River Parkway
- Contract Facilities Maintenance
- Recreational Services
- Regional Parks and Open Space

Goals

- Provide affordable, accessible, clean and safe recreational activities and facilities for all.
- Protect natural habitats and the environment.
- Preserve cultural and historical resources.

Accomplishments

- Gibson Ranch Community Garden has been opened to the public.
- Completion of the Dillard Ranch Master Plan.
- The American River Parkway and Regional Parks sites are in their best state since pre-2018 Boise decision, with few encampments, lower on-going levels of trash and debris and fewer wildfire incidents.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration and Planning	\$4,621,768	\$4,776,217	\$3,652,392	\$(1,123,825)	(23.5)%
American River Parkway	\$21,231,881	\$20,478,874	\$19,707,500	\$(771,374)	(3.8)%
Contract Facilities Maintenance	\$2,100,713	\$2,367,500	\$2,044,068	\$(323,432)	(13.7)%
Recreational Services	\$1,072,826	\$959,462	\$993,304	\$33,842	3.5%
Regional Parks and Open Space	\$3,377,915	\$3,268,068	\$3,325,271	\$57,203	1.8%
Gross Expenditures/Appropriations	\$32,405,103	\$31,850,121	\$29,722,535	\$(2,127,586)	(6.7)%
Total Intrafund Reimbursements	\$(2,131,949)	\$(2,274,402)	\$(2,071,634)	\$202,768	(8.9)%
Total Expenditures/Appropriations	\$30,273,154	\$29,575,719	\$27,650,901	\$(1,924,818)	(6.5)%
Revenue	\$9,859,406	\$10,944,680	\$8,880,554	\$(2,064,126)	(18.9)%
Total Interfund Reimbursements	\$1,809,006	\$750,680	\$1,754,078	\$1,003,398	133.7%
Total Revenue	\$11,668,412	\$11,695,360	\$10,634,632	\$(1,060,728)	(9.1)%
Net Cost	\$18,604,743	\$17,880,359	\$17,016,269	\$(864,090)	(4.8)%
Positions	120.0	119.0	112.0	(7.0)	(5.9)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$18,634,712	\$17,633,330	\$17,069,491	\$(563,839)	(3.2)%
Services & Supplies	\$7,713,639	\$8,305,066	\$8,429,212	\$124,146	1.5%
Other Charges	\$2,511,083	\$2,231,345	\$769,364	\$(1,461,981)	(65.5)%
Equipment	\$48,517	\$25,000	\$0	\$(25,000)	(100.0)%
Interfund Charges	\$458,965	\$492,064	\$0	\$(492,064)	(100.0)%
Intrafund Charges	\$3,038,188	\$3,163,316	\$3,454,468	\$291,152	9.2%
Gross Expenditures/Appropriations	\$32,405,103	\$31,850,121	\$29,722,535	\$(2,127,586)	(6.7)%
Other Intrafund Reimbursements	\$(2,131,949)	\$(2,274,402)	\$(2,071,634)	\$202,768	(8.9)%
Total Intrafund Reimbursements	\$(2,131,949)	\$(2,274,402)	\$(2,071,634)	\$202,768	(8.9)%
Total Expenditures/Appropriations	\$30,273,154	\$29,575,719	\$27,650,901	\$(1,924,818)	(6.5)%
Licenses, Permits & Franchises	\$11,595	\$10,000	\$12,100	\$2,100	21.0%
Fines, Forfeitures & Penalties	\$2,453	\$650	\$2,000	\$1,350	207.7%
Revenue from Use Of Money & Property	\$500,021	\$489,652	\$490,653	\$1,001	0.2%
Intergovernmental Revenues	\$1,772,069	\$1,875,209	\$780,298	\$(1,094,911)	(58.4)%
Charges for Services	\$6,064,781	\$7,395,169	\$7,390,503	\$(4,666)	(0.1)%
Miscellaneous Revenues	\$1,508,487	\$1,174,000	\$205,000	\$(969,000)	(82.5)%
Revenue	\$9,859,406	\$10,944,680	\$8,880,554	\$(2,064,126)	(18.9)%
Other Interfund Reimbursements	\$1,809,006	\$750,680	\$1,754,078	\$1,003,398	133.7%
Total Interfund Reimbursements	\$1,809,006	\$750,680	\$1,754,078	\$1,003,398	133.7%
Total Revenue	\$11,668,412	\$11,695,360	\$10,634,632	\$(1,060,728)	(9.1)%
Net Cost	\$18,604,743	\$17,880,359	\$17,016,269	\$(864,090)	(4.8)%
Positions	120.0	119.0	112.0	(7.0)	(5.9)%

Summary of Changes

Descriptions of budget changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this budget unit.

Position counts have decreased by 7.0 FTE from the prior year Adopted Budget due to:

- 7.0 FTE net decrease in recommended reduction scenarios – 7.0 vacant.

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Planning	(74,037)	0	0	(74,037)	(1.0)
American River Parkway	(604,568)	0	0	(604,568)	(5.0)
Contract Facilities Maintenance	(155,298)	0	(155,298)	0	(1.0)

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,281,557	\$2,311,372	\$2,295,422	\$(15,950)	(0.7)%
Services & Supplies	\$291,686	\$446,274	\$488,368	\$42,094	9.4%
Other Charges	\$1,726,071	\$1,916,400	\$764,814	\$(1,151,586)	(60.1)%
Intrafund Charges	\$57,006	\$102,171	\$103,788	\$1,617	1.6%
Cost of Goods Sold	\$265,448	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$4,621,768	\$4,776,217	\$3,652,392	\$(1,123,825)	(23.5)%
Other Intrafund Reimbursements	\$(1,922,824)	\$(2,047,520)	\$(1,843,590)	\$203,930	(10.0)%
Total Intrafund Reimbursements	\$(1,922,824)	\$(2,047,520)	\$(1,843,590)	\$203,930	(10.0)%
Total Expenditures/Appropriations	\$2,698,944	\$2,728,697	\$1,808,802	\$(919,895)	(33.7)%
Licenses, Permits & Franchises	\$(555)	\$0	\$0	\$0	0.0%
Revenue from Use Of Money & Property	\$1,620	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$1,621,875	\$1,861,410	\$767,098	\$(1,094,312)	(58.8)%
Charges for Services	\$21,411	\$28,000	\$22,000	\$(6,000)	(21.4)%
Miscellaneous Revenues	\$(92)	\$0	\$0	\$0	0.0%
Revenue	\$1,644,258	\$1,889,410	\$789,098	\$(1,100,312)	(58.2)%
Other Interfund Reimbursements	\$1,544,283	\$503,199	\$638,009	\$134,810	26.8%
Total Interfund Reimbursements	\$1,544,283	\$503,199	\$638,009	\$134,810	26.8%
Total Revenue	\$3,188,541	\$2,392,609	\$1,427,107	\$(965,502)	(40.4)%
Net Cost	\$(489,598)	\$336,088	\$381,695	\$45,607	13.6%
Positions	14.0	13.0	12.0	(1.0)	(7.7)%

Summary of Changes

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

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

- An increase in allocated costs for services from the departments of Technology, Personnel Services, and General Services.

- A decrease in American Rescue Plan Act (ARPA) costs due to the completion of projects in Fiscal Year 2025-26.
- Recommended Reductions detailed later in this section

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

- A decrease in ARPA funding.
- A decrease in charged services for a Community Facilities District (CFD).
- An increase in reimbursement from Measure A funding.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Delete 1.0 FTE Office Assistant in Administration					
	(74,037)	0	0	(74,037)	(1.0)
Delete 1.0 FTE (vacant) Office Assistant to meet NCC targets. By eliminating this position, the front counter office weekday hours will be reduced by 4 hours per day, to 4 hours per day. On weekends the office is currently closed and would remain so. Additionally, the office will close without notice on a more frequent basis due to illness, vacations, and circumstances where other staff are unable to assist.					

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 Homeless Services and Housing (DHS), and clean-up of trash and debris.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$12,560,082	\$11,435,094	\$11,257,691	\$(177,403)	(1.6)%
Services & Supplies	\$5,319,028	\$6,016,332	\$5,897,425	\$(118,907)	(2.0)%
Other Charges	\$785,011	\$314,945	\$3,700	\$(311,245)	(98.8)%
Equipment	\$33,427	\$25,000	\$0	\$(25,000)	(100.0)%
Interfund Charges	\$458,965	\$492,064	\$0	\$(492,064)	(100.0)%
Intrafund Charges	\$2,140,291	\$2,195,439	\$2,548,684	\$353,245	16.1%
Cost of Goods Sold	\$(64,924)	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$21,231,881	\$20,478,874	\$19,707,500	\$(771,374)	(3.8)%
Other Intrafund Reimbursements	\$(209,125)	\$(226,882)	\$(228,044)	\$(1,162)	0.5%
Total Intrafund Reimbursements	\$(209,125)	\$(226,882)	\$(228,044)	\$(1,162)	0.5%
Total Expenditures/Appropriations	\$21,022,756	\$20,251,992	\$19,479,456	\$(772,536)	(3.8)%
Licenses, Permits & Franchises	\$850	\$10,000	\$12,100	\$2,100	21.0%
Fines, Forfeitures & Penalties	\$2,453	\$650	\$2,000	\$1,350	207.7%
Revenue from Use Of Money & Property	\$134,488	\$149,972	\$128,341	\$(21,631)	(14.4)%
Intergovernmental Revenues	\$150,194	\$13,799	\$13,200	\$(599)	(4.3)%
Charges for Services	\$2,068,834	\$3,876,363	\$3,622,288	\$(254,075)	(6.6)%
Miscellaneous Revenues	\$1,329,596	\$1,007,000	\$35,000	\$(972,000)	(96.5)%
Revenue	\$3,686,416	\$5,057,784	\$3,812,929	\$(1,244,855)	(24.6)%
Other Interfund Reimbursements	\$28,798	\$36,970	\$814,696	\$777,726	2,103.7%
Total Interfund Reimbursements	\$28,798	\$36,970	\$814,696	\$777,726	2,103.7%
Total Revenue	\$3,715,214	\$5,094,754	\$4,627,625	\$(467,129)	(9.2)%
Net Cost	\$17,307,542	\$15,157,238	\$14,851,831	\$(305,407)	(2.0)%
Positions	79.0	79.0	74.0	(5.0)	(6.3)%

Summary of Changes

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

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

- An increase in salary and benefit costs.
- An increase in allocated costs from the Department of Personnel Services.
- An increase in Department overhead costs.
- An increase in water utilities.
- A decrease in a one-time equipment purchase in Fiscal Year (FY) 2025-26.
- A decrease in one-time contract costs in FY 2025-26.
- A decrease in American Rescue Plan Act (ARPA) costs due to the completion of projects in Fiscal Year 2025-26.
- A decrease in intrafund reimbursements due to the Measure A funding being recognized in Parks – Restricted Revenue (BU 6410000).
- Recommended Reductions detailed later in this section.

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

- An updated revenue projection based on a three-year average.
- A decrease in service charges due to a revised three-year projection.
- An increase in reimbursements (Measure A is recognized as a reimbursement in Regional Parks from Parks – Restricted Revenue for Fiscal Year 2026-27).

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Delete 1.0 FTE Park Maintenance Worker 2 in ARP					
	(86,037)	0	0	(86,037)	(1.0)
Delete 1.0 FTE (vacant) Park Maintenance Worker 2 to meet NCC targets. Deletion of this position will have measurable operational, financial, environmental, and public safety consequences for both the Department and Sacramento County as a whole.					
RP - Delete 1.0 FTE Park Ranger Assistant in ARP					
	(64,748)	0	0	(64,748)	(1.0)
Delete 1.0 FTE (vacant) Park Ranger Assistant position to meet NCC targets. The elimination of this Park Ranger Assistant position will directly impact daily park operations, specifically fire watch patrol, park opening procedures, and parking enforcement. Ranger Assistants are responsible for unlocking and securing park facilities, restrooms, gates, and access points to ensure timely public access. Without this position, these duties will be reassigned to sworn Park Rangers, increasing their workload and reducing time available for patrol, enforcement, and safety-related responsibilities. Deletion will result in delays of opening and closing parks, reduced parking enforcement and shifting of some duties to other positions.					

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Delete 3.0 FTE Park Rangers in ARP					
	(430,119)	0	0	(430,119)	(3.0)
Delete 3.0 FTE (vacant) Park Rangers to meet NCC targets. The elimination of three Park Ranger positions will significantly reduce field staffing levels and decrease the Department's ability to provide proactive patrol, enforcement, and public safety services throughout the Sacramento County Regional Parks system. The reduction in Ranger staffing will likely result in additional overtime and increased reliance on allied agencies to assist with calls for service within park properties.					
RP - Extra Help Hours Reduction					
	(23,664)	0	0	(23,664)	0.0
Extra-help hours budget reduction to meet NCC targets. This reduction will impact opening and closing parks, parking enforcement, routine maintenance within the parks, and other tasks that extra-help staff perform.					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,467,569	\$1,436,186	\$1,137,342	\$(298,844)	(20.8)%
Services & Supplies	\$432,258	\$512,349	\$530,395	\$18,046	3.5%
Equipment	\$15,090	\$0	\$0	\$0	0.0%
Intrafund Charges	\$400,243	\$418,965	\$376,331	\$(42,634)	(10.2)%
Cost of Goods Sold	\$(214,447)	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$2,100,713	\$2,367,500	\$2,044,068	\$(323,432)	(13.7)%
Total Expenditures/Appropriations	\$2,100,713	\$2,367,500	\$2,044,068	\$(323,432)	(13.7)%
Charges for Services	\$2,283,142	\$2,291,112	\$2,082,231	\$(208,881)	(9.1)%
Revenue	\$2,283,142	\$2,291,112	\$2,082,231	\$(208,881)	(9.1)%
Other Interfund Reimbursements	\$0	\$3,000	\$3,000	\$0	0.0%
Total Interfund Reimbursements	\$0	\$3,000	\$3,000	\$0	0.0%
Total Revenue	\$2,283,142	\$2,294,112	\$2,085,231	\$(208,881)	(9.1)%
Net Cost	\$(182,429)	\$73,388	\$(41,163)	\$(114,551)	(156.1)%
Positions	12.0	12.0	11.0	(1.0)	(8.3)%

Summary of Changes

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

The change in total appropriation is due to:

- Increases in salary and benefit costs, which is partially offset by an increase in salary savings (three-year average).
- Increases in allocated costs for support services, primarily resulting from an increase from the Department of Personnel Services.
- An decrease in department overhead costs.
- Recommended reductions detailed later in this section.

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

- Increases in cost recovery for services provided to customer departments in county-owned facilities.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Delete PMW2 LT - Contract Maintenance ACP					
	(115,167)	0	(115,167)	0	(1.0)
Delete 1.0 FTE Filled Park Maintenance Worker 2 (PMW2) Limited Term - Contract Maintenance to meet the Allocated Cost Process target. The position is filled but incumbent will be moved to a vacant position within the Department (American River Parkway). The limited-term PMW2 is based downtown, handling daily upkeep at key County facilities, and providing backup supervisory support for the Senior PMW. Eliminating this role cuts 20–25% of the workforce, removing a certified pesticide applicator and self-directed staff member. This would reduce service frequency, delay specialized tasks like weed control, and impact cleanliness, safety, and supervisory coverage across downtown sites.					
RP - Reduce Contract Maintenance ACP					
	(40,131)	0	(40,131)	0	0.0
Reduce extra-help Maintenance Helper hours by 0.85 FTE and corresponding budgeted amount to meet ACP NCC target. The reduction of 1,755 hours would eliminate a key part of this division. This loss would shift basic tasks to more-skilled staff, reducing efficiency and delaying technical work. Maintenance would become less frequent, and cleanliness, safety, and seasonal upkeep would decline.					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$612,097	\$568,628	\$559,072	\$(9,556)	(1.7)%
Services & Supplies	\$366,248	\$296,193	\$345,930	\$49,737	16.8%
Intrafund Charges	\$94,481	\$94,641	\$88,302	\$(6,339)	(6.7)%
Gross Expenditures/Appropriations	\$1,072,826	\$959,462	\$993,304	\$33,842	3.5%
Total Expenditures/Appropriations	\$1,072,826	\$959,462	\$993,304	\$33,842	3.5%
Revenue from Use Of Money & Property	\$91,450	\$95,000	\$95,000	\$0	0.0%
Charges for Services	\$849,212	\$364,087	\$767,004	\$402,917	110.7%
Miscellaneous Revenues	\$500	\$2,000	\$5,000	\$3,000	150.0%
Revenue	\$941,162	\$461,087	\$867,004	\$405,917	88.0%
Other Interfund Reimbursements	\$21,520	\$18,138	\$104,015	\$85,877	473.5%
Total Interfund Reimbursements	\$21,520	\$18,138	\$104,015	\$85,877	473.5%
Total Revenue	\$962,682	\$479,225	\$971,019	\$491,794	102.6%
Net Cost	\$110,144	\$480,237	\$22,285	\$(457,952)	(95.4)%
Positions	4.0	4.0	4.0	0.0	0.0%

Summary of Changes

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

The change in total appropriations is due to:

- A decrease in the 2004 Pension Obligation Bonds.
- An increase in allocated costs for support services, primarily resulting from an increase from the Department of Personnel Services.
- A decrease in department overhead costs.

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

- An increase in charges for services to align with program costs.

- An increase in reimbursements from the Parks – Restricted Revenue budget (BU 6410000) for eligible staff costs

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,713,407	\$1,882,050	\$1,819,964	\$(62,086)	(3.3)%
Services & Supplies	\$1,304,418	\$1,033,918	\$1,167,094	\$133,176	12.9%
Other Charges	\$0	\$0	\$850	\$850	100.0%
Intrafund Charges	\$346,166	\$352,100	\$337,363	\$(14,737)	(4.2)%
Cost of Goods Sold	\$13,924	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$3,377,915	\$3,268,068	\$3,325,271	\$57,203	1.8%
Total Expenditures/Appropriations	\$3,377,915	\$3,268,068	\$3,325,271	\$57,203	1.8%
Licenses, Permits & Franchises	\$11,300	\$0	\$0	\$0	0.0%
Revenue from Use Of Money & Property	\$272,463	\$244,680	\$267,312	\$22,632	9.2%
Charges for Services	\$842,182	\$835,607	\$896,980	\$61,373	7.3%
Miscellaneous Revenues	\$178,483	\$165,000	\$165,000	\$0	0.0%
Revenue	\$1,304,428	\$1,245,287	\$1,329,292	\$84,005	6.7%
Other Interfund Reimbursements	\$214,405	\$189,373	\$194,358	\$4,985	2.6%
Total Interfund Reimbursements	\$214,405	\$189,373	\$194,358	\$4,985	2.6%
Total Revenue	\$1,518,832	\$1,434,660	\$1,523,650	\$88,990	6.2%
Net Cost	\$1,859,083	\$1,833,408	\$1,801,621	\$(31,787)	(1.7)%
Positions	11.0	11.0	11.0	0.0	0.0%

Summary of Changes

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

The change in total appropriations is due to:

- An increase in salary and benefit costs, which is offset by a decrease in extra help.
- An increase in contracted services.
- A decrease in Department overhead costs.

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

- An increase in the Gibson Ranch equestrian boarding services contract.
- An increase in County staff providing support at the Mather Community District.
- Changes in three-year average revenue projections.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Parks-Habitat Restoration Program Fees	\$242,632	\$1,894,184	\$1,273,014	\$(621,170)	(32.8)%
Parks-Rangers Asset Forfeiture	\$0	\$8,487	\$2,329	\$(6,158)	(72.6)%
Parks-Special Revenue	\$218,318	\$108,860	\$4,233,696	\$4,124,836	3,789.1%
Parks-Therapeutic Recreation Services	\$50,000	\$113,125	\$117,301	\$4,176	3.7%
Gross Expenditures/Appropriations	\$510,950	\$2,124,656	\$5,626,340	\$3,501,684	164.8%
Total Expenditures/Appropriations	\$510,950	\$2,124,656	\$5,626,340	\$3,501,684	164.8%
Total Financing Uses	\$510,950	\$2,124,656	\$5,626,340	\$3,501,684	164.8%
Revenue	\$140,362	\$438,092	\$1,067,716	\$629,624	143.7%
Total Revenue	\$140,362	\$438,092	\$1,067,716	\$629,624	143.7%
Total Use of Fund Balance	\$2,057,152	\$1,686,564	\$4,558,624	\$2,872,060	170.3%
Total Financing Sources	\$2,197,514	\$2,124,656	\$5,626,340	\$3,501,684	164.8%
Net Cost	\$(1,686,564)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$510,950	\$349,187	\$1,561,189	\$1,212,002	347.1%
Appropriation for Contingencies	\$0	\$1,775,469	\$4,065,151	\$2,289,682	129.0%
Gross Expenditures/Appropriations	\$510,950	\$2,124,656	\$5,626,340	\$3,501,684	164.8%
Total Expenditures/Appropriations	\$510,950	\$2,124,656	\$5,626,340	\$3,501,684	164.8%
Total Financing Uses	\$510,950	\$2,124,656	\$5,626,340	\$3,501,684	164.8%
Fines, Forfeitures & Penalties	\$484	\$57	\$161	\$104	182.5%
Revenue from Use Of Money & Property	\$79,597	\$1,345	\$67,555	\$66,210	4,922.7%
Miscellaneous Revenues	\$60,281	\$436,690	\$1,000,000	\$563,310	129.0%
Revenue	\$140,362	\$438,092	\$1,067,716	\$629,624	143.7%
Total Revenue	\$140,362	\$438,092	\$1,067,716	\$629,624	143.7%
Fund Balance	\$2,057,152	\$1,686,564	\$4,558,624	\$2,872,060	170.3%
Total Use of Fund Balance	\$2,057,152	\$1,686,564	\$4,558,624	\$2,872,060	170.3%
Total Financing Sources	\$2,197,514	\$2,124,656	\$5,626,340	\$3,501,684	164.8%
Net Cost	\$(1,686,564)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$242,632	\$241,703	\$534,152	\$292,449	121.0%
Appropriation for Contingencies	\$0	\$1,652,481	\$738,862	\$(913,619)	(55.3)%
Gross Expenditures/Appropriations	\$242,632	\$1,894,184	\$1,273,014	\$(621,170)	(32.8)%
Total Expenditures/Appropriations	\$242,632	\$1,894,184	\$1,273,014	\$(621,170)	(32.8)%
Total Financing Uses	\$242,632	\$1,894,184	\$1,273,014	\$(621,170)	(32.8)%
Revenue from Use Of Money & Property	\$64,320	\$0	\$57,128	\$57,128	100.0%
Miscellaneous Revenues	\$60,281	\$436,690	\$0	\$(436,690)	(100.0)%
Revenue	\$124,601	\$436,690	\$57,128	\$(379,562)	(86.9)%
Total Revenue	\$124,601	\$436,690	\$57,128	\$(379,562)	(86.9)%
Fund Balance	\$1,575,525	\$1,457,494	\$1,215,886	\$(241,608)	(16.6)%
Total Use of Fund Balance	\$1,575,525	\$1,457,494	\$1,215,886	\$(241,608)	(16.6)%
Total Financing Sources	\$1,700,126	\$1,894,184	\$1,273,014	\$(621,170)	(32.8)%
Net Cost	\$(1,457,494)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in budgeted contingency.
- An increase in program maintenance in the Regional Parks budget (BU 6400000), including a \$200,000 transfer towards fire fuel reduction.

The decrease in total revenue is due to:

- An anticipated decrease in funding from the Natural Resource Management Plan (NRMP).
- An increase in anticipated interest.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$0	\$7,020	\$0	\$(7,020)	(100.0)%
Appropriation for Contingencies	\$0	\$1,467	\$2,329	\$862	58.8%
Gross Expenditures/Appropriations	\$0	\$8,487	\$2,329	\$(6,158)	(72.6)%
Total Expenditures/Appropriations	\$0	\$8,487	\$2,329	\$(6,158)	(72.6)%
Total Financing Uses	\$0	\$8,487	\$2,329	\$(6,158)	(72.6)%
Fines, Forfeitures & Penalties	\$484	\$57	\$161	\$104	182.5%
Revenue from Use Of Money & Property	\$327	\$0	\$46	\$46	100.0%
Revenue	\$811	\$57	\$207	\$150	263.2%
Total Revenue	\$811	\$57	\$207	\$150	263.2%
Fund Balance	\$7,619	\$8,430	\$2,122	\$(6,308)	(74.8)%
Total Use of Fund Balance	\$7,619	\$8,430	\$2,122	\$(6,308)	(74.8)%
Total Financing Sources	\$8,430	\$8,487	\$2,329	\$(6,158)	(72.6)%
Net Cost	\$(8,430)	\$0	\$0	\$0	0.0%

Summary of Changes

Appropriations in this program are matched to available funding.

The change in appropriation is due to a decrease in future projects resulting from a decrease in available fund balance.

The change in total revenue is due to an increase in anticipated interest and a projected increase in asset seizures.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$218,318	\$100,464	\$948,322	\$847,858	843.9%
Appropriation for Contingencies	\$0	\$8,396	\$3,285,374	\$3,276,978	39,030.2%
Gross Expenditures/Appropriations	\$218,318	\$108,860	\$4,233,696	\$4,124,836	3,789.1%
Total Expenditures/Appropriations	\$218,318	\$108,860	\$4,233,696	\$4,124,836	3,789.1%
Total Financing Uses	\$218,318	\$108,860	\$4,233,696	\$4,124,836	3,789.1%
Revenue from Use Of Money & Property	\$9,386	\$1,345	\$6,205	\$4,860	361.3%
Miscellaneous Revenues	\$0	\$0	\$1,000,000	\$1,000,000	100.0%
Revenue	\$9,386	\$1,345	\$1,006,205	\$1,004,860	74,710.8%
Total Revenue	\$9,386	\$1,345	\$1,006,205	\$1,004,860	74,710.8%
Fund Balance	\$316,448	\$107,515	\$3,227,491	\$3,119,976	2,901.9%
Total Use of Fund Balance	\$316,448	\$107,515	\$3,227,491	\$3,119,976	2,901.9%
Total Financing Sources	\$325,834	\$108,860	\$4,233,696	\$4,124,836	3,789.1%
Net Cost	\$(107,516)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Measure A funding moved from a revenue from Parks Construction (BU 6570000) to a reimbursement in 001R.
- An increase in transfers to the American River Parkway program in the Regional Parks budget (BU 6400000).
- An increase in contingency.

The change in total revenue is due to:

- An increase in anticipated interest.
- Measure A funding being recognized in Parks-Restricted Revenues (BU 6410000) instead of Parks Construction (BU 6570000).

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$50,000	\$0	\$78,715	\$78,715	100.0%
Appropriation for Contingencies	\$0	\$113,125	\$38,586	\$(74,539)	(65.9)%
Gross Expenditures/Appropriations	\$50,000	\$113,125	\$117,301	\$4,176	3.7%
Total Expenditures/Appropriations	\$50,000	\$113,125	\$117,301	\$4,176	3.7%
Total Financing Uses	\$50,000	\$113,125	\$117,301	\$4,176	3.7%
Revenue from Use Of Money & Property	\$5,565	\$0	\$4,176	\$4,176	100.0%
Revenue	\$5,565	\$0	\$4,176	\$4,176	100.0%
Total Revenue	\$5,565	\$0	\$4,176	\$4,176	100.0%
Fund Balance	\$157,560	\$113,125	\$113,125	\$0	0.0%
Total Use of Fund Balance	\$157,560	\$113,125	\$113,125	\$0	0.0%
Total Financing Sources	\$163,125	\$113,125	\$117,301	\$4,176	3.7%
Net Cost	\$(113,125)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in transfers to the Therapeutic Recreation Service program in the Regional Parks budget (BU 6400000).
- A decrease in budgeted contingency.

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

County Parks CFD 2006-1

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Parks Communities Facilities District (CFD) 2006-1**, provides local and regional park maintenance and operation services within County Service Area 4B in the south County and Wilton community, including acquisition of parkland, construction of park amenities including trails, picnic areas, sports fields, community centers and restrooms. Property taxes fund this budget.

Goals

- Provide local and regional park maintenance and operation services for the area at a level permitted by available resources.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
CFD 2006-1	\$15,000	\$16,500	\$16,500	\$0	0.0%
Gross Expenditures/Appropriations	\$15,000	\$16,500	\$16,500	\$0	0.0%
Total Expenditures/Appropriations	\$15,000	\$16,500	\$16,500	\$0	0.0%
Provision for Reserves	\$9,254	\$9,097	\$9,850	\$753	8.3%
Total Financing Uses	\$24,254	\$25,597	\$26,350	\$753	2.9%
Revenue	\$24,097	\$21,675	\$23,000	\$1,325	6.1%
Total Revenue	\$24,097	\$21,675	\$23,000	\$1,325	6.1%
Total Use of Fund Balance	\$4,079	\$3,922	\$3,350	\$(572)	(14.6)%
Total Financing Sources	\$28,176	\$25,597	\$26,350	\$753	2.9%
Net Cost	\$(3,922)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$0	\$1,500	\$1,500	\$0	0.0%
Interfund Charges	\$15,000	\$15,000	\$15,000	\$0	0.0%
Gross Expenditures/Appropriations	\$15,000	\$16,500	\$16,500	\$0	0.0%
Total Expenditures/Appropriations	\$15,000	\$16,500	\$16,500	\$0	0.0%
Provision for Reserves	\$9,254	\$9,097	\$9,850	\$753	8.3%
Total Financing Uses	\$24,254	\$25,597	\$26,350	\$753	2.9%
Revenue from Use Of Money & Property	\$2,237	\$150	\$2,000	\$1,850	1,233.3%
Charges for Services	\$21,860	\$21,525	\$21,000	\$(525)	(2.4)%
Revenue	\$24,097	\$21,675	\$23,000	\$1,325	6.1%
Total Revenue	\$24,097	\$21,675	\$23,000	\$1,325	6.1%
Fund Balance	\$4,079	\$3,922	\$3,350	\$(572)	(14.6)%
Total Use of Fund Balance	\$4,079	\$3,922	\$3,350	\$(572)	(14.6)%
Total Financing Sources	\$28,176	\$25,597	\$26,350	\$753	2.9%
Net Cost	\$(3,922)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total revenue is due to a revised three-year average calculation.

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

- County Parks CFD 2006-1 reserve has increased \$9,850.

CSA No.4B-(Wilton-Cosumnes)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No. 4B**, provides local recreation and park services to the south county and to the Wilton community. Property taxes and facility rental fees fund this budget.

Goals

- Provide local recreation and park services for the area at a level permitted by available resources.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
CSA No. 4B (Wilton-Cosumnes)	\$21,532	\$21,766	\$35,515	\$13,749	63.2%
Gross Expenditures/Appropriations	\$21,532	\$21,766	\$35,515	\$13,749	63.2%
Total Expenditures/Appropriations	\$21,532	\$21,766	\$35,515	\$13,749	63.2%
Provision for Reserves	\$11,000	\$17,299	\$13,696	\$(3,603)	(20.8)%
Total Financing Uses	\$32,532	\$39,065	\$49,211	\$10,146	26.0%
Revenue	\$35,450	\$21,275	\$34,988	\$13,713	64.5%
Total Revenue	\$35,450	\$21,275	\$34,988	\$13,713	64.5%
Total Use of Fund Balance	\$14,873	\$17,790	\$14,223	\$(3,567)	(20.1)%
Total Financing Sources	\$50,323	\$39,065	\$49,211	\$10,146	26.0%
Net Cost	\$(17,790)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$15,012	\$18,628	\$25,515	\$6,887	37.0%
Interfund Charges	\$6,520	\$3,138	\$10,000	\$6,862	218.7%
Gross Expenditures/Appropriations	\$21,532	\$21,766	\$35,515	\$13,749	63.2%
Total Expenditures/Appropriations	\$21,532	\$21,766	\$35,515	\$13,749	63.2%
Provision for Reserves	\$11,000	\$17,299	\$13,696	\$(3,603)	(20.8)%
Total Financing Uses	\$32,532	\$39,065	\$49,211	\$10,146	26.0%
Taxes	\$4,952	\$4,966	\$4,972	\$6	0.1%
Revenue from Use Of Money & Property	\$1,784	\$244	\$244	\$0	0.0%
Intergovernmental Revenues	\$530	\$46	\$46	\$0	0.0%
Charges for Services	\$28,183	\$16,019	\$29,726	\$13,707	85.6%
Revenue	\$35,450	\$21,275	\$34,988	\$13,713	64.5%
Total Revenue	\$35,450	\$21,275	\$34,988	\$13,713	64.5%
Fund Balance	\$14,873	\$17,790	\$14,223	\$(3,567)	(20.1)%
Total Use of Fund Balance	\$14,873	\$17,790	\$14,223	\$(3,567)	(20.1)%
Total Financing Sources	\$50,323	\$39,065	\$49,211	\$10,146	26.0%
Net Cost	\$(17,790)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to an increased need for services from Regional Park staff.

The change in total revenue is due to an increase in services charges.

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

- CSA No 4B reserve has increased \$13,696.

CSA No.4C-(Delta)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No 4C**, provides safe, well maintained parks and community centers to the residents in the Delta region, and implements programs and services at the Jean Harvie Senior and Community Center. Property taxes and facility rental fees fund this budget.

Goals

- To provide safe and well maintained parks and programs for the residents of the Delta region at a level permitted by available resources.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
CSA No 4C (Delta)	\$46,373	\$48,157	\$46,811	\$(1,346)	(2.8)%
Gross Expenditures/Appropriations	\$46,373	\$48,157	\$46,811	\$(1,346)	(2.8)%
Total Expenditures/Appropriations	\$46,373	\$48,157	\$46,811	\$(1,346)	(2.8)%
Provision for Reserves	\$8,402	\$4,454	\$0	\$(4,454)	(100.0)%
Total Financing Uses	\$54,775	\$52,611	\$46,811	\$(5,800)	(11.0)%
Revenue	\$50,997	\$44,246	\$44,556	\$310	0.7%
Total Revenue	\$50,997	\$44,246	\$44,556	\$310	0.7%
Total Use of Fund Balance	\$12,143	\$8,365	\$2,255	\$(6,110)	(73.0)%
Total Financing Sources	\$63,140	\$52,611	\$46,811	\$(5,800)	(11.0)%
Net Cost	\$(8,366)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$46,373	\$48,157	\$46,511	\$(1,646)	(3.4)%
Interfund Charges	\$0	\$0	\$300	\$300	100.0%
Gross Expenditures/Appropriations	\$46,373	\$48,157	\$46,811	\$(1,346)	(2.8)%
Total Expenditures/Appropriations	\$46,373	\$48,157	\$46,811	\$(1,346)	(2.8)%
Provision for Reserves	\$8,402	\$4,454	\$0	\$(4,454)	(100.0)%
Total Financing Uses	\$54,775	\$52,611	\$46,811	\$(5,800)	(11.0)%
Taxes	\$33,308	\$24,657	\$25,143	\$486	2.0%
Revenue from Use Of Money & Property	\$1,197	\$100	\$252	\$152	152.0%
Intergovernmental Revenues	\$203	\$289	\$289	\$0	0.0%
Charges for Services	\$16,290	\$16,000	\$17,872	\$1,872	11.7%
Miscellaneous Revenues	\$0	\$3,200	\$1,000	\$(2,200)	(68.8)%
Revenue	\$50,997	\$44,246	\$44,556	\$310	0.7%
Total Revenue	\$50,997	\$44,246	\$44,556	\$310	0.7%
Fund Balance	\$12,143	\$8,365	\$2,255	\$(6,110)	(73.0)%
Total Use of Fund Balance	\$12,143	\$8,365	\$2,255	\$(6,110)	(73.0)%
Total Financing Sources	\$63,140	\$52,611	\$46,811	\$(5,800)	(11.0)%
Net Cost	\$(8,366)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to a decrease in work requests.

The change in total revenue is due to a revised three-year average of revenue projections.

There are no changes to reserves.

CSA No.4D-(Herald)

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **County Service Area (CSA) No. 4D**, provides local recreation and park services to the community within the south county. Property taxes and facility rental fees fund this budget.

Goals

- To provide safe and well maintained recreation and park services for the south county at a level permitted by available resources.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
CSA No 4D (Herald)	\$6,741	\$8,086	\$9,008	\$922	11.4%
Gross Expenditures/Appropriations	\$6,741	\$8,086	\$9,008	\$922	11.4%
Total Expenditures/Appropriations	\$6,741	\$8,086	\$9,008	\$922	11.4%
Provision for Reserves	\$7,495	\$4,937	\$713	\$(4,224)	(85.6)%
Total Financing Uses	\$14,236	\$13,023	\$9,721	\$(3,302)	(25.4)%
Revenue	\$10,216	\$10,091	\$9,692	\$(399)	(4.0)%
Total Revenue	\$10,216	\$10,091	\$9,692	\$(399)	(4.0)%
Total Use of Fund Balance	\$6,952	\$2,932	\$29	\$(2,903)	(99.0)%
Total Financing Sources	\$17,168	\$13,023	\$9,721	\$(3,302)	(25.4)%
Net Cost	\$(2,932)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$3,741	\$5,086	\$6,008	\$922	18.1%
Interfund Charges	\$3,000	\$3,000	\$3,000	\$0	0.0%
Gross Expenditures/Appropriations	\$6,741	\$8,086	\$9,008	\$922	11.4%
Total Expenditures/Appropriations	\$6,741	\$8,086	\$9,008	\$922	11.4%
Provision for Reserves	\$7,495	\$4,937	\$713	\$(4,224)	(85.6)%
Total Financing Uses	\$14,236	\$13,023	\$9,721	\$(3,302)	(25.4)%
Taxes	\$8,749	\$8,739	\$8,761	\$22	0.3%
Revenue from Use Of Money & Property	\$234	\$20	\$49	\$29	145.0%
Intergovernmental Revenues	\$54	\$82	\$82	\$0	0.0%
Charges for Services	\$1,180	\$1,250	\$800	\$(450)	(36.0)%
Revenue	\$10,216	\$10,091	\$9,692	\$(399)	(4.0)%
Total Revenue	\$10,216	\$10,091	\$9,692	\$(399)	(4.0)%
Reserve Release	\$5,487	\$0	\$0	\$0	0.0%
Fund Balance	\$1,465	\$2,932	\$29	\$(2,903)	(99.0)%
Total Use of Fund Balance	\$6,952	\$2,932	\$29	\$(2,903)	(99.0)%
Total Financing Sources	\$17,168	\$13,023	\$9,721	\$(3,302)	(25.4)%
Net Cost	\$(2,932)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to an increase in anticipated disposal services, and land improvement supplies.

The change in total revenue is due to a decrease in revenue collection from service charges.

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

- CSA No.4D – (Herald) reserve has increased \$713.

Del Norte Oaks Park District

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Del Norte Oaks Park District**, provides grounds maintenance for 8,200 square feet of landscaped area around the back lot line of the Del Norte Oaks subdivision and two adjoining streets. The area, as maintained, enhances the quality of life of residents in the surrounding vicinity and helps create a positive image of the community as a whole.

Goals

- Provide grounds maintenance for the area at a level permitted by available resources.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Del Norte Oaks	\$3,800	\$3,800	\$3,800	\$0	0.0%
Gross Expenditures/Appropriations	\$3,800	\$3,800	\$3,800	\$0	0.0%
Total Expenditures/Appropriations	\$3,800	\$3,800	\$3,800	\$0	0.0%
Provision for Reserves	\$3,089	\$3,546	\$2,715	\$(831)	(23.4)%
Total Financing Uses	\$6,889	\$7,346	\$6,515	\$(831)	(11.3)%
Revenue	\$7,346	\$4,514	\$6,515	\$2,001	44.3%
Total Revenue	\$7,346	\$4,514	\$6,515	\$2,001	44.3%
Total Use of Fund Balance	\$2,375	\$2,832	\$0	\$(2,832)	(100.0)%
Total Financing Sources	\$9,721	\$7,346	\$6,515	\$(831)	(11.3)%
Net Cost	\$(2,832)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$800	\$800	\$800	\$0	0.0%
Interfund Charges	\$3,000	\$3,000	\$3,000	\$0	0.0%
Gross Expenditures/Appropriations	\$3,800	\$3,800	\$3,800	\$0	0.0%
Total Expenditures/Appropriations	\$3,800	\$3,800	\$3,800	\$0	0.0%
Provision for Reserves	\$3,089	\$3,546	\$2,715	\$(831)	(23.4)%
Total Financing Uses	\$6,889	\$7,346	\$6,515	\$(831)	(11.3)%
Taxes	\$6,634	\$4,442	\$6,443	\$2,001	45.0%
Revenue from Use Of Money & Property	\$671	\$30	\$30	\$0	0.0%
Intergovernmental Revenues	\$41	\$42	\$42	\$0	0.0%
Revenue	\$7,346	\$4,514	\$6,515	\$2,001	44.3%
Total Revenue	\$7,346	\$4,514	\$6,515	\$2,001	44.3%
Fund Balance	\$2,375	\$2,832	\$0	\$(2,832)	(100.0)%
Total Use of Fund Balance	\$2,375	\$2,832	\$0	\$(2,832)	(100.0)%
Total Financing Sources	\$9,721	\$7,346	\$6,515	\$(831)	(11.3)%
Net Cost	\$(2,832)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total revenue is due to a more accurate three-year average of tax calculations.

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

- Del Norte Oaks Park District reserve has increased \$2,715.

Fish And Game Propagation

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Fish and Game Propagation**, provides educational programs to Sacramento County residents regarding the importance of the local watersheds and fisheries. The program teaches about the Sacramento area's natural and historical resources, which encourages the preservation of natural, cultural and historical resources in Sacramento County.

Goals

- Grow community stewardship of local watersheds, wildlife and natural resources.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Fish and Game Propagation	\$8,003	\$4,956	\$7,659	\$2,703	54.5%
Gross Expenditures/Appropriations	\$8,003	\$4,956	\$7,659	\$2,703	54.5%
Total Expenditures/Appropriations	\$8,003	\$4,956	\$7,659	\$2,703	54.5%
Provision for Reserves	\$5,085	\$7,438	\$723	\$(6,715)	(90.3)%
Total Financing Uses	\$13,088	\$12,394	\$8,382	\$(4,012)	(32.4)%
Revenue	\$9,817	\$9,713	\$10,097	\$384	4.0%
Total Revenue	\$9,817	\$9,713	\$10,097	\$384	4.0%
Total Use of Fund Balance	\$5,952	\$2,681	\$(1,715)	\$(4,396)	(164.0)%
Total Financing Sources	\$15,769	\$12,394	\$8,382	\$(4,012)	(32.4)%
Net Cost	\$(2,681)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$8,003	\$4,956	\$7,659	\$2,703	54.5%
Gross Expenditures/Appropriations	\$8,003	\$4,956	\$7,659	\$2,703	54.5%
Total Expenditures/Appropriations	\$8,003	\$4,956	\$7,659	\$2,703	54.5%
Provision for Reserves	\$5,085	\$7,438	\$723	\$(6,715)	(90.3)%
Total Financing Uses	\$13,088	\$12,394	\$8,382	\$(4,012)	(32.4)%
Fines, Forfeitures & Penalties	\$9,038	\$9,573	\$9,500	\$(73)	(0.8)%
Revenue from Use Of Money & Property	\$779	\$140	\$597	\$457	326.4%
Revenue	\$9,817	\$9,713	\$10,097	\$384	4.0%
Total Revenue	\$9,817	\$9,713	\$10,097	\$384	4.0%
Fund Balance	\$5,952	\$2,681	\$(1,715)	\$(4,396)	(164.0)%
Total Use of Fund Balance	\$5,952	\$2,681	\$(1,715)	\$(4,396)	(164.0)%
Total Financing Sources	\$15,769	\$12,394	\$8,382	\$(4,012)	(32.4)%
Net Cost	\$(2,681)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to an increase in the contribution to the American River Natural History Association (ARNHA) for the Effie Yeaw Nature Center operation resulting from a lower estimated prior year Fund Balance.

The change in total revenue is due to a revised average in fines (three-year average).

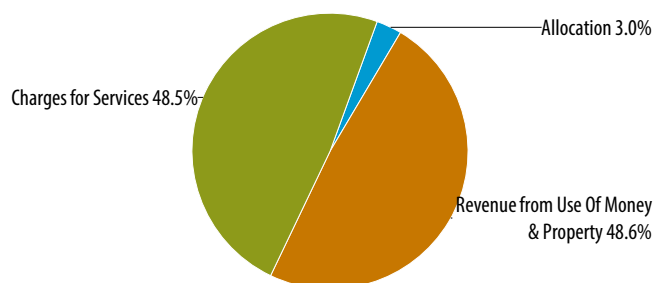
Reserve changes from the prior year Adopted Budget are detailed below:

- Fish and Game Propagation reserve has increased \$723.

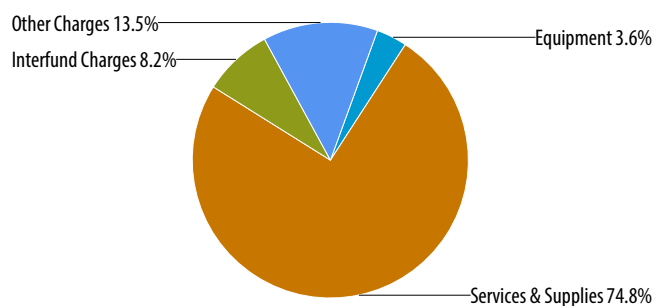
Golf
Department Structure
Liz Bellas, Director



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Golf**, provides quality public golf course facilities and services to county residents and visitors to the region. Courses include Ancil Hoffman, Cherry Island, and Mather. The Department also oversees the long-term lease of the Campus Commons golf course.

Goals

- To make Sacramento County a destination for golfers and increase the number of rounds played on county golf courses.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Golf	\$12,590,947	\$13,891,117	\$13,539,956	\$(351,161)	(2.5)%
Gross Expenditures/Appropriations	\$12,590,947	\$13,891,117	\$13,539,956	\$(351,161)	(2.5)%
Total Expenditures/Appropriations	\$12,590,947	\$13,891,117	\$13,539,956	\$(351,161)	(2.5)%
Provision for Reserves	\$700,686	\$0	\$176,882	\$176,882	100.0%
Total Financing Uses	\$13,291,633	\$13,891,117	\$13,716,838	\$(174,279)	(1.3)%
Revenue	\$12,199,009	\$12,316,058	\$13,139,427	\$823,369	6.7%
Total Revenue	\$12,199,009	\$12,316,058	\$13,139,427	\$823,369	6.7%
Total Use of Fund Balance	\$2,233,186	\$1,575,059	\$577,411	\$(997,648)	(63.3)%
Total Financing Sources	\$14,432,195	\$13,891,117	\$13,716,838	\$(174,279)	(1.3)%
Net Cost	\$(1,140,561)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$9,630,393	\$9,998,275	\$10,122,581	\$124,306	1.2%
Other Charges	\$1,572,693	\$1,761,058	\$1,824,957	\$63,899	3.6%
Equipment	\$256,195	\$282,000	\$487,830	\$205,830	73.0%
Interfund Charges	\$1,131,666	\$1,849,784	\$1,104,588	\$(745,196)	(40.3)%
Gross Expenditures/Appropriations	\$12,590,947	\$13,891,117	\$13,539,956	\$(351,161)	(2.5)%
Total Expenditures/Appropriations	\$12,590,947	\$13,891,117	\$13,539,956	\$(351,161)	(2.5)%
Provision for Reserves	\$700,686	\$0	\$176,882	\$176,882	100.0%
Total Financing Uses	\$13,291,633	\$13,891,117	\$13,716,838	\$(174,279)	(1.3)%
Revenue from Use Of Money & Property	\$6,504,921	\$6,192,163	\$6,577,337	\$385,174	6.2%
Charges for Services	\$5,688,188	\$6,123,895	\$6,562,090	\$438,195	7.2%
Other Financing Sources	\$5,900	\$0	\$0	\$0	0.0%
Revenue	\$12,199,009	\$12,316,058	\$13,139,427	\$823,369	6.7%
Total Revenue	\$12,199,009	\$12,316,058	\$13,139,427	\$823,369	6.7%
Reserve Release	\$1,152,636	\$434,498	\$577,411	\$142,913	32.9%
Fund Balance	\$1,080,550	\$1,140,561	\$0	\$(1,140,561)	(100.0)%
Total Use of Fund Balance	\$2,233,186	\$1,575,059	\$577,411	\$(997,648)	(63.3)%
Total Financing Sources	\$14,432,195	\$13,891,117	\$13,716,838	\$(174,279)	(1.3)%
Net Cost	\$(1,140,561)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase to utilities rates, such as electricity and refuse collection, and an increase in maintenance projects from CourseCo, which is offset by a decrease in a one-time growth request in Fiscal Year 25-26 for Irrigation controllers for Ancil Hoffman Golf Course and Cherry Island Gold Course.
- Recommended Growth detailed later in this section.

The change in total revenue is due to:

- An increase in projections from CourseCo.
- Recommended growth detailed later in this section.

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

- Mather – Restricted Revenue has increased \$176,882.
- Ancil Hoffman – Restricted Revenue has decreased \$254,347.
- Cherry Island – Restricted Revenue has decreased \$91,125.
- Campus Commons – Restricted Revenue has decreased \$94,521.
- Administration – Restricted Revenue has decreased \$137,418.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Golf	905,000	0	905,000	0	0.0

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Golf - Construction Fund Projects					
	525,000	0	525,000	0	0.0

One time funding request to transfer funding to the Park Construction Fund for four construction projects. These projects are the Ancil Hoffman Golf Course tee boxes (\$80,000), Mather Hydrowick (\$335,000), Cherry Island Golf shop renovation (\$55,000) and Cherry Island Golf door replacements (\$55,000). This request is funded by Golf Revenue and is contingent upon approval of a linked growth request in the Parks Construction Budget (BU 6570000).

Golf - Equipment Purchase					
	380,000	0	380,000	0	0.0

One time funding request for five fixed asset purchases. The assets are the Fairway Toro 5510 mower (\$85,000), a Bernhard Reel Grinder (\$70,000), a Toro Turf sprayer (\$85,000), Multi pro sprayer (\$85,000) and an Aerator (\$55,000). This request is funded by Golf revenue.

Park Construction

Budget Unit Functions & Responsibilities

The Department of Regional Parks, **Park Construction**, acquires and develops land and other facilities for the recreational use of the residents of Sacramento County and to restore and protect the fragile ecological balance of the County's natural habitats so that the diverse and abundant wildlife can continue to thrive. Grant awards from various government agencies and County General Fund allocations fund this budget.

Goals

- To provide safe and well maintained parks and open space for the residents of the Sacramento region at a level permitted by available resources.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Parks Construction	\$7,063,954	\$25,310,809	\$15,687,171	\$(9,623,638)	(38.0)%
Gross Expenditures/Appropriations	\$7,063,954	\$25,310,809	\$15,687,171	\$(9,623,638)	(38.0)%
Total Expenditures/Appropriations	\$7,063,954	\$25,310,809	\$15,687,171	\$(9,623,638)	(38.0)%
Total Financing Uses	\$7,063,954	\$25,310,809	\$15,687,171	\$(9,623,638)	(38.0)%
Revenue	\$4,712,639	\$8,057,910	\$3,996,235	\$(4,061,675)	(50.4)%
Total Interfund Reimbursements	\$1,393,965	\$3,997,064	\$980,723	\$(3,016,341)	(75.5)%
Total Revenue	\$6,106,604	\$12,054,974	\$4,976,958	\$(7,078,016)	(58.7)%
Total Use of Fund Balance	\$14,213,185	\$13,255,835	\$10,710,213	\$(2,545,622)	(19.2)%
Total Financing Sources	\$20,319,789	\$25,310,809	\$15,687,171	\$(9,623,638)	(38.0)%
Net Cost	\$(13,255,835)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Improvements	\$6,169,755	\$18,433,540	\$10,583,329	\$(7,850,211)	(42.6)%
Interfund Charges	\$894,199	\$0	\$0	\$0	0.0%
Appropriation for Contingencies	\$0	\$6,877,269	\$5,103,842	\$(1,773,427)	(25.8)%
Gross Expenditures/Appropriations	\$7,063,954	\$25,310,809	\$15,687,171	\$(9,623,638)	(38.0)%
Total Expenditures/Appropriations	\$7,063,954	\$25,310,809	\$15,687,171	\$(9,623,638)	(38.0)%
Total Financing Uses	\$7,063,954	\$25,310,809	\$15,687,171	\$(9,623,638)	(38.0)%
Revenue from Use Of Money & Property	\$645,212	\$222,200	\$531,500	\$309,300	139.2%
Intergovernmental Revenues	\$4,067,427	\$7,835,710	\$3,464,735	\$(4,370,975)	(55.8)%
Revenue	\$4,712,639	\$8,057,910	\$3,996,235	\$(4,061,675)	(50.4)%
Other Interfund Reimbursements	\$1,393,965	\$3,997,064	\$980,723	\$(3,016,341)	(75.5)%
Total Interfund Reimbursements	\$1,393,965	\$3,997,064	\$980,723	\$(3,016,341)	(75.5)%
Total Revenue	\$6,106,604	\$12,054,974	\$4,976,958	\$(7,078,016)	(58.7)%
Fund Balance	\$14,213,185	\$13,255,835	\$10,710,213	\$(2,545,622)	(19.2)%
Total Use of Fund Balance	\$14,213,185	\$13,255,835	\$10,710,213	\$(2,545,622)	(19.2)%
Total Financing Sources	\$20,319,789	\$25,310,809	\$15,687,171	\$(9,623,638)	(38.0)%
Net Cost	\$(13,255,835)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Decreases associated with the progression of certain Parks Construction projects, including (but not limited to):
 - Woodlake Gateway project.
 - Dry Creek Trail Phase 2 project.
 - Ancil Hoffman River Bend Road project.
 - Discovery Park Restroom project.
- Recommended growth detailed later in this section.

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

- Timelines for anticipated grant revenues.
- A decrease in Measure A funding (moved to Parks – Restricted Revenue BU 6410000).
- Completion of certain Park Construction projects.
- Recommended growth detailed later in this section.

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

- There are no changes to reserves.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Parks Construction	525,000	0	525,000	0	0.0

Recommended Growth Detail for the Program

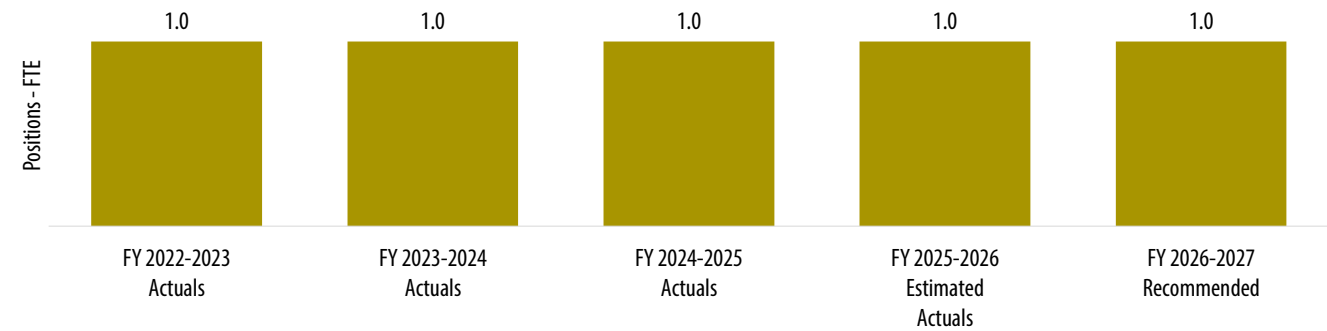
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
RP - Construction Fund Projects (Golf)					
	525,000	0	525,000	0	0.0

One time funding request to transfer funding to the Park Construction Fund for four construction projects. These projects are the Ancil Hoffman Golf Course tee boxes (\$80,000), Mather Hydrowick (\$335,000), Cherry Island Golf shop renovation (\$55,000) and Cherry Island Golf door replacements (\$55,000). This request is contingent upon approval of a linked growth request in the Park Construction Budget (BU 6570000) and is funded by the Golf Fund.

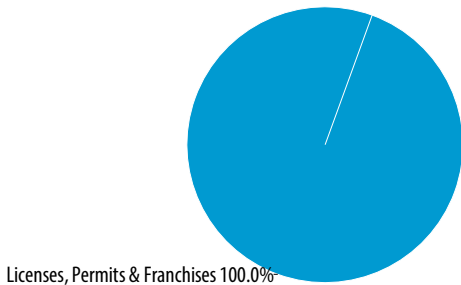
South Sacramento Conservation Agency Admin
Department Structure
Kim Hudson, Executive Director



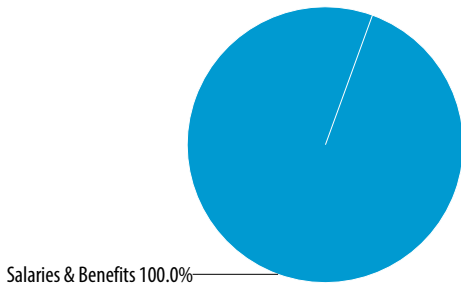
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **South Sacramento Conservation Agency** oversees implementation of the South Sacramento Habitat Conservation Plan (SSHCP) including acquisition of land or easements to form the SSHCP preserve system; implementation of proposals for restoration of species habitat and aquatic resources; formation of management and monitoring plans to maintain the preserve system; and ensuring compliance with the conditions of the SSHCP and associated permits. The County budget only includes Salary and Benefits costs for this entity.

Goals

- Consistently administer the SSHCP guiding documents, policies, and regulations.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
South Sacramento Conservation Agency Admin	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Gross Expenditures/Appropriations	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Total Expenditures/Appropriations	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Total Financing Uses	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Revenue	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Total Revenue	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Total Financing Sources	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	1.0	1.0	1.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Gross Expenditures/Appropriations	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Total Expenditures/Appropriations	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Total Financing Uses	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Licenses, Permits & Franchises	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Revenue	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Total Revenue	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Total Financing Sources	\$257,346	\$260,777	\$264,409	\$3,632	1.4%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	1.0	1.0	1.0	0.0	0.0%

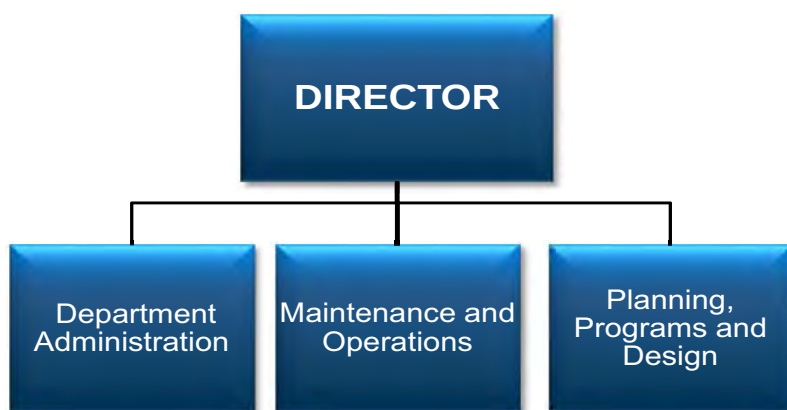
Summary of Changes

The change in total appropriations and revenue is due to negotiated salary and benefits costs.

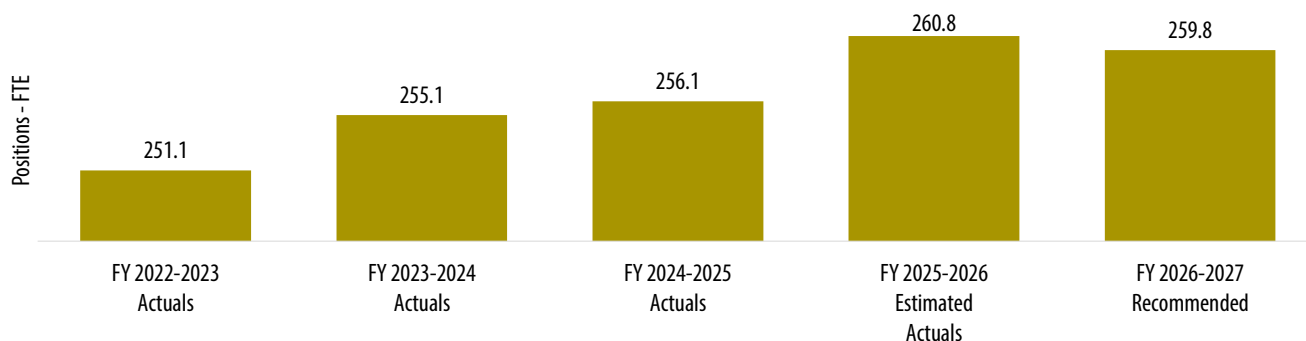
Department of Transportation

Department Structure

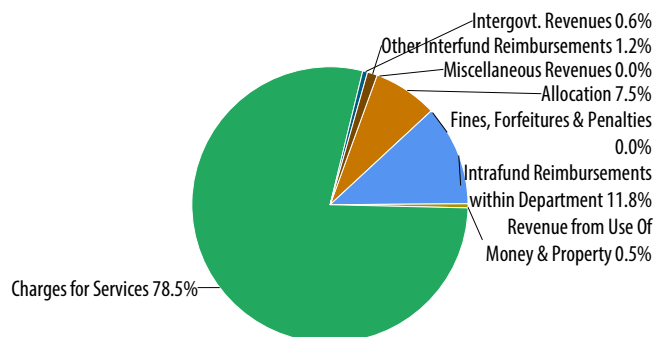
Ron Vicari, Director



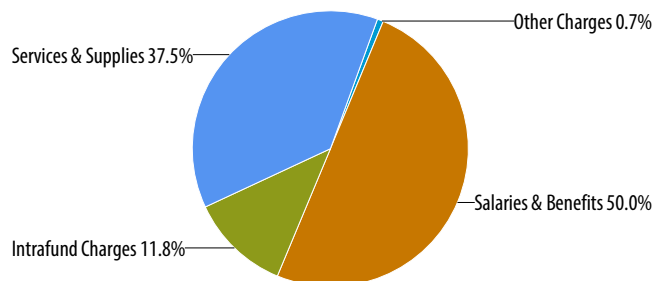
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Department of Transportation** (DOT) provides transportation planning, traffic management, road maintenance, and construction services for over 2,200 miles of roads in the Unincorporated Area of Sacramento County through the following programs:

- Department Administration
- Maintenance and Operations
- Planning, Programs, and Design

Goals

- Improve the pavement condition on County roadways and reduce the backlog of unmet road maintenance and rehabilitation needs.
- Strengthen the Department of Transportation's workplace culture by upholding core values or being principled, showing respect, encouraging innovation, prioritizing safety, and striving for excellence.
- Improve response times and enhance customer service for all entitlement reviews, including initial distributions and post-meeting follow-ups.

Accomplishments

- DOT finalized a strategic operating plan to help set organizational goals.
- DOT staff designed and awarded \$40 million in paving contracts.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Department Administration	\$9,991,415	\$10,914,891	\$11,379,798	\$464,907	4.3%
Maintenance and Operations	\$54,057,237	\$63,483,880	\$64,558,405	\$1,074,525	1.7%
Planning, Programs and Design	\$14,151,764	\$15,144,073	\$16,323,099	\$1,179,026	7.8%
Gross Expenditures/Appropriations	\$78,200,416	\$89,542,844	\$92,261,302	\$2,718,458	3.0%
Total Intrafund Reimbursements	\$(9,380,503)	\$(10,327,891)	\$(10,881,798)	\$(553,907)	5.4%
Total Expenditures/Appropriations	\$68,819,913	\$79,214,953	\$81,379,504	\$2,164,551	2.7%
Total Financing Uses	\$68,819,913	\$79,214,953	\$81,379,504	\$2,164,551	2.7%
Revenue	\$66,155,150	\$72,510,692	\$73,347,411	\$836,719	1.2%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,076,393	\$(187,087)	(14.8)%
Total Revenue	\$67,418,630	\$73,774,172	\$74,423,804	\$649,632	0.9%
Total Use of Fund Balance	\$6,842,064	\$5,440,781	\$6,955,700	\$1,514,919	27.8%
Total Financing Sources	\$74,260,694	\$79,214,953	\$81,379,504	\$2,164,551	2.7%
Net Cost	\$(5,440,781)	\$0	\$0	\$0	0.0%
Positions	256.1	257.1	259.8	2.7	1.1%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$41,466,374	\$44,217,596	\$46,133,142	\$1,915,546	4.3%
Services & Supplies	\$26,765,373	\$32,893,601	\$34,602,924	\$1,709,323	5.2%
Other Charges	\$577,077	\$2,055,756	\$643,438	\$(1,412,318)	(68.7)%
Equipment	\$11,088	\$48,000	\$0	\$(48,000)	(100.0)%
Intrafund Charges	\$9,380,503	\$10,327,891	\$10,881,798	\$553,907	5.4%
Gross Expenditures/Appropriations	\$78,200,416	\$89,542,844	\$92,261,302	\$2,718,458	3.0%
Intrafund Reimbursements within Department	\$(9,380,503)	\$(10,327,891)	\$(10,881,798)	\$(553,907)	5.4%
Total Intrafund Reimbursements	\$(9,380,503)	\$(10,327,891)	\$(10,881,798)	\$(553,907)	5.4%
Total Expenditures/Appropriations	\$68,819,913	\$79,214,953	\$81,379,504	\$2,164,551	2.7%
Total Financing Uses	\$68,819,913	\$79,214,953	\$81,379,504	\$2,164,551	2.7%
Fines, Forfeitures & Penalties	\$0	\$11,500	\$1,500	\$(10,000)	(87.0)%
Revenue from Use Of Money & Property	\$599,752	\$551,000	\$437,000	\$(114,000)	(20.7)%
Intergovernmental Revenues	\$559,303	\$521,000	\$521,000	\$0	0.0%
Charges for Services	\$64,981,650	\$71,426,692	\$72,387,411	\$960,719	1.3%
Miscellaneous Revenues	\$8,208	\$500	\$500	\$0	0.0%
Other Financing Sources	\$6,236	\$0	\$0	\$0	0.0%
Revenue	\$66,155,150	\$72,510,692	\$73,347,411	\$836,719	1.2%
Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,076,393	\$(187,087)	(14.8)%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,076,393	\$(187,087)	(14.8)%
Total Revenue	\$67,418,630	\$73,774,172	\$74,423,804	\$649,632	0.9%
Fund Balance	\$6,842,064	\$5,440,781	\$6,955,700	\$1,514,919	27.8%
Total Use of Fund Balance	\$6,842,064	\$5,440,781	\$6,955,700	\$1,514,919	27.8%
Total Financing Sources	\$74,260,694	\$79,214,953	\$81,379,504	\$2,164,551	2.7%
Net Cost	\$(5,440,781)	\$0	\$0	\$0	0.0%
Positions	256.1	257.1	259.8	2.7	1.1%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Positions counts have increased by 2.7 FTE from the prior year Adopted budget due to:

- 1.7 FTE net mid-year increase.
- 1.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Department Administration	50,000	0	50,000	0	0.0
Maintenance and Operations	132,413	0	132,413	0	1.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Maintenance and Operations	(175,000)	0	(175,000)	0	0.0

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$4,252,290	\$4,369,006	\$4,517,330	\$148,324	3.4%
Services & Supplies	\$5,500,959	\$5,951,129	\$6,494,030	\$542,901	9.1%
Other Charges	\$227,077	\$594,756	\$368,438	\$(226,318)	(38.1)%
Equipment	\$11,088	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$9,991,415	\$10,914,891	\$11,379,798	\$464,907	4.3%
Intrafund Reimbursements within Department	\$(9,380,503)	\$(10,327,891)	\$(10,881,798)	\$(553,907)	5.4%
Total Intrafund Reimbursements	\$(9,380,503)	\$(10,327,891)	\$(10,881,798)	\$(553,907)	5.4%
Total Expenditures/Appropriations	\$610,912	\$587,000	\$498,000	\$(89,000)	(15.2)%
Total Financing Uses	\$610,912	\$587,000	\$498,000	\$(89,000)	(15.2)%
Revenue from Use Of Money & Property	\$599,752	\$551,000	\$437,000	\$(114,000)	(20.7)%
Intergovernmental Revenues	\$1,285	\$1,000	\$1,000	\$0	0.0%
Charges for Services	\$9,843	\$35,000	\$60,000	\$25,000	71.4%
Miscellaneous Revenues	\$31	\$0	\$0	\$0	0.0%
Revenue	\$610,912	\$587,000	\$498,000	\$(89,000)	(15.2)%
Total Revenue	\$610,912	\$587,000	\$498,000	\$(89,000)	(15.2)%
Total Financing Sources	\$610,912	\$587,000	\$498,000	\$(89,000)	(15.2)%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	24.0	24.0	24.0	0.0	0.0%

Summary of Changes

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

- An increase in negotiated salary and benefits costs.
- A net decrease in Allocated Cost Process (ACP) costs related to wide-area network charges, liability & property insurance, county wide cost plan charges, and pension obligation bonds.

- An increase in services from the Department of General Services for contract management, Department of Technology for server and database support including various licensing fees, Department of Finance for fiscal support, and Department of Personnel Services for 0.50 FTE Senior Personnel Analyst support.
- An increase in modular furniture required for office reconfigurations & realignment.
- An increase in county counsel labor rates.
- An increase in intrafund reimbursements for department overhead.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in interest earnings from projected lower average cash balance.
- A decrease in chargeable overhead labor related to monitoring the unsheltered encampment program.
- Recommended growth detailed later in this section.

There are no changes to reserves.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOT - Customer Service Training Program					
	50,000	0	50,000	0	0.0

As part of the Community Services Agency's focus on improving customer service, Department of Transportation, Department of Water Resources, and Community Development have developed a customer service training syllabus for all staff. This request includes \$50,000 in on-going training costs. These costs will be funded by public works services revenues.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$26,940,508	\$29,063,347	\$30,002,679	\$939,332	3.2%
Services & Supplies	\$20,043,983	\$25,524,936	\$26,528,601	\$1,003,665	3.9%
Other Charges	\$350,000	\$1,461,000	\$275,000	\$(1,186,000)	(81.2)%
Equipment	\$0	\$48,000	\$0	\$(48,000)	(100.0)%
Intrafund Charges	\$6,722,746	\$7,386,597	\$7,752,125	\$365,528	4.9%
Gross Expenditures/Appropriations	\$54,057,237	\$63,483,880	\$64,558,405	\$1,074,525	1.7%
Total Expenditures/Appropriations	\$54,057,237	\$63,483,880	\$64,558,405	\$1,074,525	1.7%
Total Financing Uses	\$54,057,237	\$63,483,880	\$64,558,405	\$1,074,525	1.7%
Fines, Forfeitures & Penalties	\$0	\$1,500	\$1,500	\$0	0.0%
Intergovernmental Revenues	\$558,018	\$520,000	\$520,000	\$0	0.0%
Charges for Services	\$52,579,922	\$53,917,196	\$52,088,312	\$(1,828,884)	(3.4)%
Miscellaneous Revenues	\$7,504	\$0	\$0	\$0	0.0%
Other Financing Sources	\$4,735	\$0	\$0	\$0	0.0%
Revenue	\$53,150,179	\$54,438,696	\$52,609,812	\$(1,828,884)	(3.4)%
Other Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,076,393	\$(187,087)	(14.8)%
Total Interfund Reimbursements	\$1,263,480	\$1,263,480	\$1,076,393	\$(187,087)	(14.8)%
Total Revenue	\$54,413,659	\$55,702,176	\$53,686,205	\$(2,015,971)	(3.6)%
Fund Balance	\$7,425,282	\$7,781,704	\$10,872,200	\$3,090,496	39.7%
Total Use of Fund Balance	\$7,425,282	\$7,781,704	\$10,872,200	\$3,090,496	39.7%
Total Financing Sources	\$61,838,941	\$63,483,880	\$64,558,405	\$1,074,525	1.7%
Net Cost	\$(7,781,704)	\$0	\$0	\$0	0.0%
Positions	182.0	182.0	186.0	4.0	2.2%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs and the addition of 3.0 FTE at mid-year budget.
- A net decrease in Allocated Cost Process (ACP) costs related to personnel services, liability & property insurance, and pension obligation bonds.
- A net increase in operating services and supplies, construction contracts, light & heavy equipment rental fees, vehicle detection system costs required for operations, and Transportation labor services for unsheltered encampment program.
- Decreased contributions to other funds from the reduction of one-time appropriations related to chip seal equipment and replacing an emulsion tack tank trailer.
- An increase in department overhead allocation.

- Recommended growth detailed later in this section.
- A recommended reduction detailed later in this section.

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

- An increase in charges for services related to capital projects and programs to the Roads Fund.
- A decrease in charges for services related to capital projects to the Transportation Sales Tax Fund.
- A net decrease in charges for services related to capital projects to other agencies.
- A decrease in interfund reimbursements due to net county cost reduction impacting the Graffiti Abatement and Residential Parking Permit Programs.
- Recommended growth detailed later in this section.
- A recommended reduction detailed later in this section.

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

- There are no changes to reserves.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOT - Add 1.0 FTE Highway Maintenance Supervisor					
	132,413	0	132,413	0	1.0

Add 1.0 FTE Highway Maintenance Supervisor to oversee and manage the roadway pavement chip seal treatment program. 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. This request is funded by the County Road Fund through public works services revenues.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DOT - Sac Regional Transit Ryde Free Program					
	(175,000)	0	(175,000)	0	0.0

A \$175,000 reduction in the County's contribution to Sacramento Regional Transit's Ryde Free program, representing a 50% decrease. The remaining \$175,000 contribution in Fiscal Year 2026–27 will be the County's final payment. This reduction is linked to a reduction request in the Financing Transfers-Reimbursements (BU 5110000).

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$10,273,576	\$10,785,243	\$11,613,133	\$827,890	7.7%
Services & Supplies	\$1,220,430	\$1,417,536	\$1,580,293	\$162,757	11.5%
Intrafund Charges	\$2,657,757	\$2,941,294	\$3,129,673	\$188,379	6.4%
Gross Expenditures/Appropriations	\$14,151,764	\$15,144,073	\$16,323,099	\$1,179,026	7.8%
Total Expenditures/Appropriations	\$14,151,764	\$15,144,073	\$16,323,099	\$1,179,026	7.8%
Total Financing Uses	\$14,151,764	\$15,144,073	\$16,323,099	\$1,179,026	7.8%
Fines, Forfeitures & Penalties	\$0	\$10,000	\$0	\$(10,000)	(100.0)%
Charges for Services	\$12,391,884	\$17,474,496	\$20,239,099	\$2,764,603	15.8%
Miscellaneous Revenues	\$674	\$500	\$500	\$0	0.0%
Other Financing Sources	\$1,501	\$0	\$0	\$0	0.0%
Revenue	\$12,394,059	\$17,484,996	\$20,239,599	\$2,754,603	15.8%
Total Revenue	\$12,394,059	\$17,484,996	\$20,239,599	\$2,754,603	15.8%
Fund Balance	\$(583,218)	\$(2,340,923)	\$(3,916,500)	\$(1,575,577)	67.3%
Total Use of Fund Balance	\$(583,218)	\$(2,340,923)	\$(3,916,500)	\$(1,575,577)	67.3%
Total Financing Sources	\$11,810,841	\$15,144,073	\$16,323,099	\$1,179,026	7.8%
Net Cost	\$2,340,923	\$0	\$0	\$0	0.0%
Positions	50.1	51.1	49.8	(1.3)	(2.5)%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefit costs, a decrease in salary savings due to less vacancies, offset by the deletion of 1.3 FTE at mid-year budget.
- A net decrease in Allocated Cost Process (ACP) costs related to personnel services, liability & property insurance, and pension obligation bonds.
- An increase in transportation labor related to culture initiative and rebranding costs.
- An increase in department overhead allocations.

The change in total revenues is due to:

- An increase in charges for services related to capital projects to the Roads Fund.
- A decrease in charges for services related to capital projects to the Transportation Sales Tax Fund.
- A net decrease in charges for services related to capital projects to other agencies.

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

- There are no changes to reserves.

CSA No. 1

Budget Unit Functions & Responsibilities

County Service Area (CSA) No. 1 provides funding to plan, design, construct, and maintain street and highway safety lighting facilities along streets and intersections in the unincorporated area of the County. Services include:

- Maintaining, repairing, and replacing street light poles and fixtures, including changing light bulbs, painting, repairing and replacing photoelectric cells, and repairing damage caused by automobile accidents, vandalism, time, and weather.
- Repairing and replacing electrical conduit pull boxes due to damage by construction and weather.
- Paying electric bills for the existing street lighting system.
- Responding to citizen and Board member inquiries regarding street lighting.
- Undertaking remedial projects for major repairs or upgrading of facilities.
- Maintaining street light inventory, pole numbering, and mapping databases.
- Responding to Underground Service Alert (USA) notifications by marking the location of street light conduits on the ground.
- Determining parcel benefit and preparing the assessment roll for the tax bills.

Goals

- Ensure the safety of residents and visitors by maintaining the street and highway safety lighting systems in the County at optimal operating capacity.

Accomplishments

- The CSA-1 continues to maintain a balanced budget without a contribution from the County Road Fund due to cost savings as a result of L.E.D. street light conversion projects.
- Coordinated with SMUD to install safety lights on Alta Mesa Road and Roseville Road which was funded by the General Fund Neighborhood Improvement Initiative.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
County Service Area No. 1 - Zone 1 - Unincorporated	\$2,464,652	\$3,337,991	\$3,300,010	\$(37,981)	(1.1)%
Gross Expenditures/Appropriations	\$2,464,652	\$3,337,991	\$3,300,010	\$(37,981)	(1.1)%
Total Expenditures/Appropriations	\$2,464,652	\$3,337,991	\$3,300,010	\$(37,981)	(1.1)%
Provision for Reserves	\$839,375	\$1,280,648	\$242,540	\$(1,038,108)	(81.1)%
Total Financing Uses	\$3,304,027	\$4,618,639	\$3,542,550	\$(1,076,089)	(23.3)%
Revenue	\$3,394,310	\$3,159,550	\$3,242,550	\$83,000	2.6%
Total Interfund Reimbursements	\$290,000	\$0	\$0	\$0	0.0%
Total Revenue	\$3,684,310	\$3,159,550	\$3,242,550	\$83,000	2.6%
Total Use of Fund Balance	\$1,078,806	\$1,459,089	\$300,000	\$(1,159,089)	(79.4)%
Total Financing Sources	\$4,763,116	\$4,618,639	\$3,542,550	\$(1,076,089)	(23.3)%
Net Cost	\$(1,459,089)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$2,360,929	\$3,157,991	\$3,120,010	\$(37,981)	(1.2)%
Other Charges	\$103,723	\$180,000	\$180,000	\$0	0.0%
Gross Expenditures/Appropriations	\$2,464,652	\$3,337,991	\$3,300,010	\$(37,981)	(1.1)%
Total Expenditures/Appropriations	\$2,464,652	\$3,337,991	\$3,300,010	\$(37,981)	(1.1)%
Provision for Reserves	\$839,375	\$1,280,648	\$242,540	\$(1,038,108)	(81.1)%
Total Financing Uses	\$3,304,027	\$4,618,639	\$3,542,550	\$(1,076,089)	(23.3)%
Taxes	\$855,607	\$794,800	\$854,800	\$60,000	7.5%
Revenue from Use Of Money & Property	\$193,701	\$161,000	\$184,000	\$23,000	14.3%
Intergovernmental Revenues	\$6,284	\$5,200	\$5,200	\$0	0.0%
Charges for Services	\$2,315,367	\$2,193,255	\$2,193,255	\$0	0.0%
Miscellaneous Revenues	\$23,352	\$5,295	\$5,295	\$0	0.0%
Revenue	\$3,394,310	\$3,159,550	\$3,242,550	\$83,000	2.6%
Other Interfund Reimbursements	\$290,000	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$290,000	\$0	\$0	\$0	0.0%
Total Revenue	\$3,684,310	\$3,159,550	\$3,242,550	\$83,000	2.6%
Fund Balance	\$1,078,806	\$1,459,089	\$300,000	\$(1,159,089)	(79.4)%
Total Use of Fund Balance	\$1,078,806	\$1,459,089	\$300,000	\$(1,159,089)	(79.4)%
Total Financing Sources	\$4,763,116	\$4,618,639	\$3,542,550	\$(1,076,089)	(23.3)%
Net Cost	\$(1,459,089)	\$0	\$0	\$0	0.0%

Summary of Changes

The net change in total appropriations is due to:

- A decrease in Allocated Cost Process related to assessment billing services provided by the Department of Technology.
- A decrease in construction contracts, construction inspection, and environmental services as street light painting projects are completed.
- An increase in assessment collection services provided by the Department of Finance Tax Bureau.
- An increase in SMUD electricity rates.

The change in total revenue is due to:

- Increased property taxes.
- Increased interest earnings due to a higher average cash balance.

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

- Working Capital Reserve has increased \$242,540.

Gold River Station #7 Landscape CFD

Budget Unit Functions & Responsibilities

Gold River Station # 7 Landscape Maintenance Community Facilities District (District) is located within Sacramento County in the Gold River Community. It is generally bounded on the north by the Buffalo Creek Drainage Canal, on the west by Pyrites Way and on the south and east by US Highway 50. This District is financed by special taxes that appear as direct levies on the property tax bills within the boundaries of the District, except those exempt by statute. The District provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, plant replacement, and wall repairs. Services funded by the District are managed by the Department of Transportation.

Goals

- Ensure funding is available for landscape maintenance within the District.
- Provide landscape maintenance and other services in a manner that enhances and benefits the community within the District.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Gold River Station #7 Landscape CFD	\$51,177	\$100,538	\$96,070	\$(4,468)	(4.4)%
Gross Expenditures/Appropriations	\$51,177	\$100,538	\$96,070	\$(4,468)	(4.4)%
Total Expenditures/Appropriations	\$51,177	\$100,538	\$96,070	\$(4,468)	(4.4)%
Provision for Reserves	\$18,054	\$0	\$0	\$0	0.0%
Total Financing Uses	\$69,231	\$100,538	\$96,070	\$(4,468)	(4.4)%
Revenue	\$67,817	\$68,550	\$70,139	\$1,589	2.3%
Total Revenue	\$67,817	\$68,550	\$70,139	\$1,589	2.3%
Total Use of Fund Balance	\$28,035	\$31,988	\$25,931	\$(6,057)	(18.9)%
Total Financing Sources	\$95,852	\$100,538	\$96,070	\$(4,468)	(4.4)%
Net Cost	\$(26,621)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$51,067	\$100,038	\$96,070	\$(3,968)	(4.0)%
Other Charges	\$110	\$500	\$0	\$(500)	(100.0)%
Gross Expenditures/Appropriations	\$51,177	\$100,538	\$96,070	\$(4,468)	(4.4)%
Total Expenditures/Appropriations	\$51,177	\$100,538	\$96,070	\$(4,468)	(4.4)%
Provision for Reserves	\$18,054	\$0	\$0	\$0	0.0%
Total Financing Uses	\$69,231	\$100,538	\$96,070	\$(4,468)	(4.4)%
Revenue from Use Of Money & Property	\$5,495	\$5,000	\$5,000	\$0	0.0%
Charges for Services	\$62,322	\$63,550	\$65,139	\$1,589	2.5%
Revenue	\$67,817	\$68,550	\$70,139	\$1,589	2.3%
Total Revenue	\$67,817	\$68,550	\$70,139	\$1,589	2.3%
Reserve Release	\$0	\$5,367	\$931	\$(4,436)	(82.7)%
Fund Balance	\$28,035	\$26,621	\$25,000	\$(1,621)	(6.1)%
Total Use of Fund Balance	\$28,035	\$31,988	\$25,931	\$(6,057)	(18.9)%
Total Financing Sources	\$95,852	\$100,538	\$96,070	\$(4,468)	(4.4)%
Net Cost	\$(26,621)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in landscape contract services for the Mather Commerce area related to boundaries within the City of Rancho Cordova.
- A decrease in water usage due to efficient irrigation systems.
- An increase in Special Districts and Transportation labor rates.

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

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

- Working Capital Reserve has decreased \$931.

Landscape Maintenance District

Budget Unit Functions & Responsibilities

The **Sacramento County Landscape Maintenance District** (SCLMD) provides funding for the maintenance of approximately two million square feet of landscaped corridors, medians, and open spaces that exist throughout the County. The SCLMD is financed by special assessments that appear as direct levies on the property tax bills within its boundaries except those exempt by statute. The SCLMD provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, and plant replacement. Services funded by the SCLMD are managed by the Department of Transportation.

Goals

- Ensure funding is available for maintenance of landscapes within the SCLMD.
- Provide landscape maintenance and other services in a manner that enhances and benefits the community within the District.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Landscape Maintenance District Zone 4	\$1,237,341	\$1,345,330	\$1,373,696	\$28,366	2.1%
Gross Expenditures/Appropriations	\$1,237,341	\$1,345,330	\$1,373,696	\$28,366	2.1%
Total Expenditures/Appropriations	\$1,237,341	\$1,345,330	\$1,373,696	\$28,366	2.1%
Total Financing Uses	\$1,237,341	\$1,345,330	\$1,373,696	\$28,366	2.1%
Revenue	\$557,921	\$572,000	\$554,000	\$(18,000)	(3.1)%
Total Interfund Reimbursements	\$693,454	\$730,001	\$789,696	\$59,695	8.2%
Total Revenue	\$1,251,375	\$1,302,001	\$1,343,696	\$41,695	3.2%
Total Use of Fund Balance	\$29,295	\$43,329	\$30,000	\$(13,329)	(30.8)%
Total Financing Sources	\$1,280,670	\$1,345,330	\$1,373,696	\$28,366	2.1%
Net Cost	\$(43,329)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$1,230,195	\$1,335,330	\$1,373,696	\$38,366	2.9%
Other Charges	\$7,146	\$10,000	\$0	\$(10,000)	(100.0)%
Gross Expenditures/Appropriations	\$1,237,341	\$1,345,330	\$1,373,696	\$28,366	2.1%
Total Expenditures/Appropriations	\$1,237,341	\$1,345,330	\$1,373,696	\$28,366	2.1%
Total Financing Uses	\$1,237,341	\$1,345,330	\$1,373,696	\$28,366	2.1%
Revenue from Use Of Money & Property	\$30,219	\$22,000	\$24,000	\$2,000	9.1%
Charges for Services	\$527,702	\$550,000	\$530,000	\$(20,000)	(3.6)%
Revenue	\$557,921	\$572,000	\$554,000	\$(18,000)	(3.1)%
Other Interfund Reimbursements	\$693,454	\$730,001	\$789,696	\$59,695	8.2%
Total Interfund Reimbursements	\$693,454	\$730,001	\$789,696	\$59,695	8.2%
Total Revenue	\$1,251,375	\$1,302,001	\$1,343,696	\$41,695	3.2%
Fund Balance	\$29,295	\$43,329	\$30,000	\$(13,329)	(30.8)%
Total Use of Fund Balance	\$29,295	\$43,329	\$30,000	\$(13,329)	(30.8)%
Total Financing Sources	\$1,280,670	\$1,345,330	\$1,373,696	\$28,366	2.1%
Net Cost	\$(43,329)	\$0	\$0	\$0	0.0%

Summary of Changes

The net change in total appropriations is due to:

- An increase in Sacramento Municipal Utility District (SMUD) utility rates.
- An increase in water usage to maintain landscape requirements & visual blight.
- A decrease in transportation labor required to manage district operations.

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

- Increased interest earnings due to a higher average cash balance.
- An increased contribution from the Road Fund to support fiscal year operations.
- Decreased special assessment revenues to accurately align with actual projection.

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

- There are no changes to reserves.

Roads

Budget Unit Functions & Responsibilities

The **Roads** Fund provides financing for the construction and maintenance of Sacramento County's road systems through planning; environmental analysis; traffic engineering and design; operations; traffic signals, streetlights, signs and markings; right-of-way acquisitions; safety related improvements; and radar/speed control. This includes monitoring and maintaining:

- Centerline miles of county roadways
- Signalized intersections
- Fire station signals
- Warning flashers
- Pedestrian signals
- Movable bridge signals
- Master controller for signal systems
- Street lights and safety street lights
- Traffic signs
- Bike lanes
- Major bridges (over 20 feet), minor bridges (under 20 feet), and movable bridges
- Striping
- Curbs, gutters, and sidewalks
- Traffic Operations Center with closed circuit television cameras and Dynamic Message Signs (cameras are shared with Rancho Cordova)

Goals

- Monitor, evaluate, maintain, and improve the transportation system to promote safe and efficient movement throughout the County of Sacramento.
- Construct and maintain various transportation projects including asphalt/concrete overlays, bridges, corridor enhancements and bikeways.
- Monitor expenses and revenues to ensure proper reimbursement from local, state, and federal funding sources.

Accomplishments

- Over \$120 million in construction work was either underway or completed throughout the unincorporated area and an additional \$325 million in improvements are in the project development and design phase.
- Notable capital construction projects that have been completed include: Winter Storm 2022-2023 Alta Mesa Road, Sutter Slough Bridge – 2024 Emergency Repair, AC Overlay 2024 Phases A thru D, AC Overlay 2026 Phase D, and Greenback Lane and Fair Oaks Boulevard.

- Received regional grant awards of \$6 million for the Arden Way Complete Streets Phase 2 project and a \$650,000 grant from Caltrans Sustainable Communities-Wilton Area Roadway Resiliency Plan.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Roads	\$128,905,097	\$325,872,814	\$263,619,314	\$(62,253,500)	(19.1)%
Gross Expenditures/Appropriations	\$128,905,097	\$325,872,814	\$263,619,314	\$(62,253,500)	(19.1)%
Total Expenditures/Appropriations	\$128,905,097	\$325,872,814	\$263,619,314	\$(62,253,500)	(19.1)%
Provision for Reserves	\$866,989	\$802,850	\$6,800,000	\$5,997,150	747.0%
Total Financing Uses	\$129,772,086	\$326,675,664	\$270,419,314	\$(56,256,350)	(17.2)%
Revenue	\$113,795,164	\$110,073,364	\$115,070,334	\$4,996,970	4.5%
Total Interfund Reimbursements	\$49,819,701	\$55,055,912	\$32,082,478	\$(22,973,434)	(41.7)%
Total Revenue	\$163,614,865	\$165,129,276	\$147,152,812	\$(17,976,464)	(10.9)%
Total Use of Fund Balance	\$127,700,759	\$161,546,388	\$123,266,502	\$(38,279,886)	(23.7)%
Total Financing Sources	\$291,315,624	\$326,675,664	\$270,419,314	\$(56,256,350)	(17.2)%
Net Cost	\$(161,543,538)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$125,909,098	\$308,972,813	\$243,208,118	\$(65,764,695)	(21.3)%
Other Charges	\$346,485	\$12,071,000	\$12,930,500	\$859,500	7.1%
Interfund Charges	\$2,649,514	\$4,829,001	\$7,480,696	\$2,651,695	54.9%
Gross Expenditures/Appropriations	\$128,905,097	\$325,872,814	\$263,619,314	\$(62,253,500)	(19.1)%
Total Expenditures/Appropriations	\$128,905,097	\$325,872,814	\$263,619,314	\$(62,253,500)	(19.1)%
Provision for Reserves	\$866,989	\$802,850	\$6,800,000	\$5,997,150	747.0%
Total Financing Uses	\$129,772,086	\$326,675,664	\$270,419,314	\$(56,256,350)	(17.2)%
Taxes	\$1,426,836	\$1,449,856	\$1,415,856	\$(34,000)	(2.3)%
Licenses, Permits & Franchises	\$1,802,780	\$1,587,000	\$1,637,000	\$50,000	3.2%
Revenue from Use Of Money & Property	\$5,817,284	\$5,005,000	\$5,337,000	\$332,000	6.6%
Intergovernmental Revenues	\$102,903,215	\$100,144,183	\$105,326,153	\$5,181,970	5.2%
Charges for Services	\$302,929	\$265,000	\$270,000	\$5,000	1.9%
Miscellaneous Revenues	\$1,542,119	\$1,622,325	\$1,084,325	\$(538,000)	(33.2)%
Revenue	\$113,795,164	\$110,073,364	\$115,070,334	\$4,996,970	4.5%
Other Interfund Reimbursements	\$49,819,701	\$55,055,912	\$32,082,478	\$(22,973,434)	(41.7)%
Total Interfund Reimbursements	\$49,819,701	\$55,055,912	\$32,082,478	\$(22,973,434)	(41.7)%
Total Revenue	\$163,614,865	\$165,129,276	\$147,152,812	\$(17,976,464)	(10.9)%
Reserve Release	\$0	\$2,850	\$0	\$(2,850)	(100.0)%
Fund Balance	\$127,700,759	\$161,543,538	\$123,266,502	\$(38,277,036)	(23.7)%
Total Use of Fund Balance	\$127,700,759	\$161,546,388	\$123,266,502	\$(38,279,886)	(23.7)%
Total Financing Sources	\$291,315,624	\$326,675,664	\$270,419,314	\$(56,256,350)	(17.2)%
Net Cost	\$(161,543,538)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Capital projects concluding construction in Fiscal Year 2025-26 include Winter Storm 2022-2023 Alta Mesa Road, Sutter Slough Bridge – 2024 Emergency Repair, AC Overlay 2024 Phases A through D, AC Overlay 2026 Phase D, and Greenback Lane and Fair Oaks Boulevard.
- Capital projects with construction continuing in Fiscal Year 2026-27 include Winter Storm 2022-2023 Lone Road, Arden Way Complete Streets Phase 1, Franklin Boulevard Bridge Replacement – Lost Slough, Hazel Avenue at US Highway 50 Interchange – Segment 1, New Hope Bridge (Grizzly Slough), Skyking Extension to Phelan Drive, AC Overlay 2025 Phases A & B, AC Overlay 2026 Phases A through C and Department of Water Resources Cooperative Paving.

- Interfund charges decreasing to the Transportation Sales Tax Fund for Florin Road Bicycle and Pedestrian Improvements and Watt Avenue Complete Street Improvements projects and increasing to the SCTDF Capital Fund for project contingency.

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

- Decreased federal reimbursements on capital projects directly related to claimable expenditures.
- Increased state aid reimbursements on capital projects directly related to claimable expenditures.
- Increased interest earnings due to a higher average cash balance.
- Decreased interfund reimbursements on capital projects from the Transportation Sales Tax Fund, Sacramento County Transportation Development Fee (SCTDF) Capital Fund and Financing Transfers budget unit.
- Increased miscellaneous intergovernmental reimbursements related to AC Overlay 2025 Phases A & B from city jurisdictions.

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

- Working Capital Reserve has increased \$6,800,000.

BU 2900000 FY 2026-27 Road Programs Statement		
1	Construction	84,779,569
2	Cost of Transfers	7,480,696
3	Grouped Lump-Sum Other	178,159,049
	Total Financing Uses	270,419,314

Project No.	Project Description	Fiscal Year 2026-27 Budget
P000568	A.C. Overlay / Pavement SB1	-
P958882	A.C. Overlay Project 2025 - Phase A	6,602,269
P259960	A.C. Overlay Project 2025 - Phase B	5,251,564
P203887	A.C. Overlay Project 2026 - Phase A	11,952,412
P181853	A.C. Overlay Project 2026 - Phase B	12,200,000
P258846	A.C. Overlay Project 2026 - Phase C	4,967,605
P249721	A.C. Overlay Project 2027 - Phase A	8,080,000
P348217	A.C. Overlay Project 2027 - Phase B	8,080,000
P327602	A.C. Overlay Project 2028 - Phase C	-
P069464	A.C. Overlay Project 2028 - Phase D	-
P497809	Alta Arden Expressway - Phase 1	406,000
P000571	Arden Way Complete Streets - Phase 1	1,870,000
P549095	Arden Way Complete Streets - Phase 2	955,874
P108977	Bradshaw Road at Jackson Road Intersection Improvements	516,630
P000061	Curb, Gutter, and Sidewalk Replacement	-
P769437	Elkhorn Boulevard at 28th Street Traffic Signal	165,000
P000074	Franklin Boulevard Bridge Replacement at Lost Slough	3,476,889
P669463	Freeport Delta Monument Signs Project	480,283
P000077	Hazel Avenue at U.S. Highway 50 Interchange - Segment 1	10,197,952
P000093	Michigan Bar Road Bridge Replacement at Cosumnes River	56,119
P000095	New Hope Road Bridge Replacement at Grizzly Slough	3,922,134
P408436	Oakdale Elementary and College Oak Drive Improvements	311,087
P731939	Sidewalk Replacement Project 2025	404,000
P741413	Skyking Extension & Phelan Drive	2,240,000
P826635	Sunrise Blvd Bridge Over American River	400,000
P316320	Sunrise Boulevard Wall Replacement Project	1,572,441
P000105	Twin Cities Road Bridge Replacement at Snodgrass Slough	34,276
P422917	Tyler Island Bridge Road over Georgiana Slough	200,879
P000106	Walnut Grove Over Sacramento River Bridge Maintenance	436,155
	Total Appropriations	84,779,569

SCTDF Capital Fund

Budget Unit Functions & Responsibilities

The **Sacramento County Transportation Development Fee (SCTDF) Capital Fund** provides financing through the SCTDF/Transit Impact Fee (TIF) Program for transportation and transit improvements. Development fees are generated by new land development, allowed by the present County General Plan and land use zoning, and are charged when commercial and residential building permits are approved. Fees vary within six geographical districts encompassing the entire unincorporated area of Sacramento County. The SCTDF funds improvements to major roadway, bicycle, and pedestrian facilities needed to accommodate travel demand generated by new development through approximately 2050. The TIF funds transit facilities and transit-related improvements. The SCTDF Capital Fund includes two programs:

- SCTDF Administration
- SCTDF Districts

Goals

- To disperse collected fees to construct, maintain, and improve roads at a level that promotes well-planned housing and business development.
- Accommodate travel demand generated by new development.

Accomplishments

- Continue administering the Statewide Community Infrastructure Program (SCIP), Bond Opportunities for Land Development (BOLD), and fee deferral programs.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Sacramento County Transportation Development Fee Administration	\$261,918	\$1,430,876	\$2,319,254	\$888,378	62.1%
Sacramento County Transportation Development Fee Districts	\$(170,533)	\$48,137,582	\$62,973,327	\$14,835,745	30.8%
Gross Expenditures/Appropriations	\$91,385	\$49,568,458	\$65,292,581	\$15,724,123	31.7%
Total Expenditures/Appropriations	\$91,385	\$49,568,458	\$65,292,581	\$15,724,123	31.7%
Provision for Reserves	\$350,000	\$0	\$7,550,223	\$7,550,223	100.0%
Total Financing Uses	\$441,385	\$49,568,458	\$72,842,804	\$23,274,346	47.0%
Revenue	\$17,854,609	\$17,958,018	\$16,869,000	\$(1,089,018)	(6.1)%
Total Interfund Reimbursements	\$0	\$0	\$11,639,000	\$11,639,000	100.0%
Total Revenue	\$17,854,609	\$17,958,018	\$28,508,000	\$10,549,982	58.7%
Total Use of Fund Balance	\$14,197,217	\$31,610,440	\$44,334,804	\$12,724,364	40.3%
Total Financing Sources	\$32,051,826	\$49,568,458	\$72,842,804	\$23,274,346	47.0%
Net Cost	\$(31,610,440)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$(3,295,807)	\$20,336,458	\$22,866,581	\$2,530,123	12.4%
Other Charges	\$53,000	\$75,000	\$4,083,000	\$4,008,000	5,344.0%
Interfund Charges	\$3,334,193	\$29,157,000	\$38,343,000	\$9,186,000	31.5%
Gross Expenditures/Appropriations	\$91,385	\$49,568,458	\$65,292,581	\$15,724,123	31.7%
Total Expenditures/Appropriations	\$91,385	\$49,568,458	\$65,292,581	\$15,724,123	31.7%
Provision for Reserves	\$350,000	\$0	\$7,550,223	\$7,550,223	100.0%
Total Financing Uses	\$441,385	\$49,568,458	\$72,842,804	\$23,274,346	47.0%
Licenses, Permits & Franchises	\$13,758,206	\$13,892,321	\$13,300,000	\$(592,321)	(4.3)%
Revenue from Use Of Money & Property	\$3,205,749	\$2,685,000	\$2,893,000	\$208,000	7.7%
Intergovernmental Revenues	\$151,087	\$796,611	\$35,000	\$(761,611)	(95.6)%
Miscellaneous Revenues	\$739,566	\$584,086	\$641,000	\$56,914	9.7%
Revenue	\$17,854,609	\$17,958,018	\$16,869,000	\$(1,089,018)	(6.1)%
Other Interfund Reimbursements	\$0	\$0	\$11,639,000	\$11,639,000	100.0%
Total Interfund Reimbursements	\$0	\$0	\$11,639,000	\$11,639,000	100.0%
Total Revenue	\$17,854,609	\$17,958,018	\$28,508,000	\$10,549,982	58.7%
Reserve Release	\$0	\$0	\$876,718	\$876,718	100.0%
Fund Balance	\$14,197,217	\$31,610,440	\$43,458,086	\$11,847,646	37.5%
Total Use of Fund Balance	\$14,197,217	\$31,610,440	\$44,334,804	\$12,724,364	40.3%
Total Financing Sources	\$32,051,826	\$49,568,458	\$72,842,804	\$23,274,346	47.0%
Net Cost	\$(31,610,440)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

BU 2910000 FY 2026-27 Road Programs Statement		
1	Construction	10,228,231
2	Cost of Transfers	38,343,000
3	Grouped Lump-Sum Other	24,271,573
Total Financing Uses		72,842,804

Project No.	Project Description	Fiscal Year 2026-27 Budget
P018111	Eschinger Road Improvements - Bruceville Road to Carroll Road	665,247
P000572	Grant Line Road Improvements	2,400,000
P391105	Hazel Avenue at U.S. Highway 50 Interchange - Segment 2	5,639,084
P300157	Waterman Road at CCTC Railroad Crossing Project	1,523,900
Total Appropriations		10,228,231

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$261,918	\$1,430,876	\$2,319,254	\$888,378	62.1%
Gross Expenditures/Appropriations	\$261,918	\$1,430,876	\$2,319,254	\$888,378	62.1%
Total Expenditures/Appropriations	\$261,918	\$1,430,876	\$2,319,254	\$888,378	62.1%
Provision for Reserves	\$350,000	\$0	\$0	\$0	0.0%
Total Financing Uses	\$611,918	\$1,430,876	\$2,319,254	\$888,378	62.1%
Revenue from Use Of Money & Property	\$104,844	\$86,000	\$97,000	\$11,000	12.8%
Miscellaneous Revenues	\$739,566	\$584,086	\$641,000	\$56,914	9.7%
Revenue	\$844,410	\$670,086	\$738,000	\$67,914	10.1%
Total Revenue	\$844,410	\$670,086	\$738,000	\$67,914	10.1%
Reserve Release	\$0	\$0	\$876,718	\$876,718	100.0%
Fund Balance	\$528,298	\$760,790	\$704,536	\$(56,254)	(7.4)%
Total Use of Fund Balance	\$528,298	\$760,790	\$1,581,254	\$820,464	107.8%
Total Financing Sources	\$1,372,708	\$1,430,876	\$2,319,254	\$888,378	62.1%
Net Cost	\$(760,790)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to increased engineering and consulting costs and transportation labor for the Development Fee Update Nexus Study.

The change in total revenues is due to:

- Increased interest earnings due to a higher average cash balance.
- Increased SCTDF Administrative Fees.

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

- Working Capital Reserve has decreased \$876,718.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$(3,557,725)	\$18,905,582	\$20,547,327	\$1,641,745	8.7%
Other Charges	\$53,000	\$75,000	\$4,083,000	\$4,008,000	5,344.0%
Interfund Charges	\$3,334,193	\$29,157,000	\$38,343,000	\$9,186,000	31.5%
Gross Expenditures/Appropriations	\$(170,533)	\$48,137,582	\$62,973,327	\$14,835,745	30.8%
Total Expenditures/Appropriations	\$(170,533)	\$48,137,582	\$62,973,327	\$14,835,745	30.8%
Provision for Reserves	\$0	\$0	\$7,550,223	\$7,550,223	100.0%
Total Financing Uses	\$(170,533)	\$48,137,582	\$70,523,550	\$22,385,968	46.5%
Licenses, Permits & Franchises	\$13,758,206	\$13,892,321	\$13,300,000	\$(592,321)	(4.3)%
Revenue from Use Of Money & Property	\$3,100,905	\$2,599,000	\$2,796,000	\$197,000	7.6%
Intergovernmental Revenues	\$151,087	\$796,611	\$35,000	\$(761,611)	(95.6)%
Revenue	\$17,010,198	\$17,287,932	\$16,131,000	\$(1,156,932)	(6.7)%
Other Interfund Reimbursements	\$0	\$0	\$11,639,000	\$11,639,000	100.0%
Total Interfund Reimbursements	\$0	\$0	\$11,639,000	\$11,639,000	100.0%
Total Revenue	\$17,010,198	\$17,287,932	\$27,770,000	\$10,482,068	60.6%
Fund Balance	\$13,668,919	\$30,849,650	\$42,753,550	\$11,903,900	38.6%
Total Use of Fund Balance	\$13,668,919	\$30,849,650	\$42,753,550	\$11,903,900	38.6%
Total Financing Sources	\$30,679,117	\$48,137,582	\$70,523,550	\$22,385,968	46.5%
Net Cost	\$(30,849,650)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in preconstruction services and labor related to Hazel Avenue at US Highway 50 Interchange Segment 2.
- An increase in interfund charges to the Road Fund for Hazel Avenue at US Highway 50 Interchange Segment 1, AC Overlay 2026 Phase B, Bradshaw Road at Jackson Road Intersection, and project contingencies; to the Transportation Sales Tax Fund for South Watt Avenue Improvements Florin Road to State Route 16 and Elverta Road Widening.

- An overall net decrease in construction contracts resulting from available project contingency, changes in contributions to the Special Districts for South Watt Avenue Kiefer to Jackson & Gerber Road Traffic Signal, a new developer agreement for White Rock Road with the City of Rancho Cordova, and construction for Waterman Road Central California Traction Company (CCTC) Crossing and Eschinger Road capital projects.

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

- An increase in interest earnings due to a higher average cash balance.
- Increased interfund reimbursements from the Transportation Sales Tax Fund for Hazel Avenue at US Highway 50 Interchange Segment 2 and the Road Fund for capital project contingencies.
- Decreased SCTDF roadway revenues related to the Folsom Sphere of Influence agreement.

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

- Working Capital Reserve has increased \$7,550,223.

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 bus service, express commuter buses from suburban cities, assisted paratransit dial-a-ride service for persons with disabilities, and rural lifeline service running once-a-day or even once-a-week.

Goals

- Procure buses to sustain operational requirements.
- Advertise and promote transit ridership.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
East County Transit Area	\$142,553	\$183,625	\$0	\$(183,625)	(100.0)%
Galt Transit Area	\$2,322,353	\$3,132,531	\$3,681,100	\$548,569	17.5%
Gross Expenditures/Appropriations	\$2,464,906	\$3,316,156	\$3,681,100	\$364,944	11.0%
Total Expenditures/Appropriations	\$2,464,906	\$3,316,156	\$3,681,100	\$364,944	11.0%
Revenue	\$2,629,981	\$3,185,419	\$3,459,100	\$273,681	8.6%
Total Revenue	\$2,629,981	\$3,185,419	\$3,459,100	\$273,681	8.6%
Net Cost	\$(165,075)	\$130,737	\$222,000	\$91,263	69.8%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$319,215	\$583,819	\$538,300	\$(45,519)	(7.8)%
Other Charges	\$2,145,691	\$2,222,337	\$2,524,000	\$301,663	13.6%
Equipment	\$0	\$510,000	\$618,800	\$108,800	21.3%
Gross Expenditures/Appropriations	\$2,464,906	\$3,316,156	\$3,681,100	\$364,944	11.0%
Total Expenditures/Appropriations	\$2,464,906	\$3,316,156	\$3,681,100	\$364,944	11.0%
Taxes	\$726,990	\$1,365,632	\$1,713,354	\$347,722	25.5%
Revenue from Use Of Money & Property	\$96,500	\$85,000	\$67,000	\$(18,000)	(21.2)%
Intergovernmental Revenues	\$1,667,306	\$1,600,225	\$1,522,746	\$(77,479)	(4.8)%
Charges for Services	\$134,935	\$116,562	\$138,000	\$21,438	18.4%
Other Financing Sources	\$4,250	\$18,000	\$18,000	\$0	0.0%
Revenue	\$2,629,981	\$3,185,419	\$3,459,100	\$273,681	8.6%
Total Revenue	\$2,629,981	\$3,185,419	\$3,459,100	\$273,681	8.6%
Net Cost	\$(165,075)	\$130,737	\$222,000	\$91,263	69.8%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

East County Transit Area

Program Overview

East County Transit Area: The program terminated on June 30, 2025.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$40,255	\$45,625	\$0	\$(45,625)	(100.0)%
Other Charges	\$102,298	\$138,000	\$0	\$(138,000)	(100.0)%
Gross Expenditures/Appropriations	\$142,553	\$183,625	\$0	\$(183,625)	(100.0)%
Total Expenditures/Appropriations	\$142,553	\$183,625	\$0	\$(183,625)	(100.0)%
Taxes	\$170,815	\$173,625	\$0	\$(173,625)	(100.0)%
Revenue from Use Of Money & Property	\$11,597	\$10,000	\$0	\$(10,000)	(100.0)%
Other Financing Sources	\$4,250	\$0	\$0	\$0	0.0%
Revenue	\$186,662	\$183,625	\$0	\$(183,625)	(100.0)%
Total Revenue	\$186,662	\$183,625	\$0	\$(183,625)	(100.0)%
Net Cost	\$(44,109)	\$0	\$0	\$0	0.0%

Summary of Changes

The decrease in total appropriations and revenue is due to operations terminating on June 30, 2025 and officially closing the program on June 30, 2026.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$278,960	\$538,194	\$538,300	\$106	0.0%
Other Charges	\$2,043,393	\$2,084,337	\$2,524,000	\$439,663	21.1%
Equipment	\$0	\$510,000	\$618,800	\$108,800	21.3%
Gross Expenditures/Appropriations	\$2,322,353	\$3,132,531	\$3,681,100	\$548,569	17.5%
Total Expenditures/Appropriations	\$2,322,353	\$3,132,531	\$3,681,100	\$548,569	17.5%
Taxes	\$556,175	\$1,192,007	\$1,713,354	\$521,347	43.7%
Revenue from Use Of Money & Property	\$84,903	\$75,000	\$67,000	\$(8,000)	(10.7)%
Intergovernmental Revenues	\$1,667,306	\$1,600,225	\$1,522,746	\$(77,479)	(4.8)%
Charges for Services	\$134,935	\$116,562	\$138,000	\$21,438	18.4%
Other Financing Sources	\$0	\$18,000	\$18,000	\$0	0.0%
Revenue	\$2,443,319	\$3,001,794	\$3,459,100	\$457,306	15.2%
Total Revenue	\$2,443,319	\$3,001,794	\$3,459,100	\$457,306	15.2%
Net Cost	\$(120,966)	\$130,737	\$222,000	\$91,263	69.8%

Summary of Changes

The change in total appropriations is due to:

- An increase in audit and compliance services.
- An increase in equipment costs for the purchase of three new busses.
- An increase in contract rates per agreement with transit operator.
- Increased depreciation for buses placed in operation at the end of Fiscal Year 2025-26.

The change in total revenue is due to:

- Increased claimable expenses from the local transportation fund authorized by the Transportation Development Act.
- Increased farebox revenues impacted by ridership as the result of more service options & route schedules.
- Increased local government aid from the City of Galt for shared operational costs.
- Decreased state aid impacted by claiming reimbursements from the local transportation fund.

Net Cost reflects a decrease in retained earnings.

Sacramento County LM CFD 2004-2

Budget Unit Functions & Responsibilities

Sacramento County Landscape Maintenance Community Facilities District No. 2004-2 (District) is located within the Unincorporated Area of Sacramento County. This District is financed by special taxes that appear as direct levies on all property tax bills within the boundaries of the District, except those exempt by statute. The District provides landscape maintenance services for public landscape corridors within the District. The maintenance includes turf care, plant care, tree maintenance, debris removal, irrigation repair and management, plant replacement, and wall repairs. Services funded by the District are managed by the Department of Transportation.

Goals

- Ensure district funding is available for landscape maintenance within the District.
- Provide landscape maintenance and other services in a manner that enhances and benefits the community within the District.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Sacramento County Landscape Maintenance CFD No. 2004-2	\$420,570	\$550,410	\$552,231	\$1,821	0.3%
Gross Expenditures/Appropriations	\$420,570	\$550,410	\$552,231	\$1,821	0.3%
Total Expenditures/Appropriations	\$420,570	\$550,410	\$552,231	\$1,821	0.3%
Provision for Reserves	\$107,617	\$76,917	\$0	\$(76,917)	(100.0)%
Total Financing Uses	\$528,187	\$627,327	\$552,231	\$(75,096)	(12.0)%
Revenue	\$472,865	\$508,403	\$508,403	\$0	0.0%
Total Revenue	\$472,865	\$508,403	\$508,403	\$0	0.0%
Total Use of Fund Balance	\$174,245	\$118,924	\$43,828	\$(75,096)	(63.1)%
Total Financing Sources	\$647,110	\$627,327	\$552,231	\$(75,096)	(12.0)%
Net Cost	\$(118,924)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$401,611	\$526,910	\$531,731	\$4,821	0.9%
Other Charges	\$1,599	\$3,000	\$0	\$(3,000)	(100.0)%
Interfund Charges	\$17,360	\$20,500	\$20,500	\$0	0.0%
Gross Expenditures/Appropriations	\$420,570	\$550,410	\$552,231	\$1,821	0.3%
Total Expenditures/Appropriations	\$420,570	\$550,410	\$552,231	\$1,821	0.3%
Provision for Reserves	\$107,617	\$76,917	\$0	\$(76,917)	(100.0)%
Total Financing Uses	\$528,187	\$627,327	\$552,231	\$(75,096)	(12.0)%
Revenue from Use Of Money & Property	\$17,774	\$15,000	\$15,000	\$0	0.0%
Charges for Services	\$455,091	\$493,403	\$493,403	\$0	0.0%
Revenue	\$472,865	\$508,403	\$508,403	\$0	0.0%
Total Revenue	\$472,865	\$508,403	\$508,403	\$0	0.0%
Reserve Release	\$0	\$0	\$5,828	\$5,828	100.0%
Fund Balance	\$174,245	\$118,924	\$38,000	\$(80,924)	(68.0)%
Total Use of Fund Balance	\$174,245	\$118,924	\$43,828	\$(75,096)	(63.1)%
Total Financing Sources	\$647,110	\$627,327	\$552,231	\$(75,096)	(12.0)%
Net Cost	\$(118,924)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to an increase in assessment collection services from the Department of Finance.

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

- Working Capital Reserve has decreased \$5,828.

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 accessibility projects, construct and improve existing traffic signals, and conduct State highway project studies.

Goals

- Repair existing roadways, construct new highways and local streets, expand public transit, relieve traffic congestion, and improve air quality using Transportation Sales Tax funding.
- Construct and improve pedestrian and bicycle facilities within the unincorporated area of Sacramento County.
- Construct and improve traffic signals and other safety improvements.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Transportation Sales Tax	\$51,353,976	\$137,880,770	\$90,493,886	\$(47,386,884)	(34.4)%
Gross Expenditures/Appropriations	\$51,353,976	\$137,880,770	\$90,493,886	\$(47,386,884)	(34.4)%
Total Expenditures/Appropriations	\$51,353,976	\$137,880,770	\$90,493,886	\$(47,386,884)	(34.4)%
Total Financing Uses	\$51,353,976	\$137,880,770	\$90,493,886	\$(47,386,884)	(34.4)%
Revenue	\$55,233,261	\$109,410,162	\$55,100,178	\$(54,309,984)	(49.6)%
Total Interfund Reimbursements	\$2,921,323	\$19,428,000	\$30,641,000	\$11,213,000	57.7%
Total Revenue	\$58,154,584	\$128,838,162	\$85,741,178	\$(43,096,984)	(33.5)%
Total Use of Fund Balance	\$2,242,000	\$9,042,608	\$4,752,708	\$(4,289,900)	(47.4)%
Total Financing Sources	\$60,396,584	\$137,880,770	\$90,493,886	\$(47,386,884)	(34.4)%
Net Cost	\$(9,042,608)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$26,933,894	\$105,608,108	\$60,394,808	\$(45,213,300)	(42.8)%
Other Charges	\$454,311	\$2,044,750	\$1,770,600	\$(274,150)	(13.4)%
Interfund Charges	\$23,965,771	\$30,227,912	\$28,328,478	\$(1,899,434)	(6.3)%
Gross Expenditures/Appropriations	\$51,353,976	\$137,880,770	\$90,493,886	\$(47,386,884)	(34.4)%
Total Expenditures/Appropriations	\$51,353,976	\$137,880,770	\$90,493,886	\$(47,386,884)	(34.4)%
Total Financing Uses	\$51,353,976	\$137,880,770	\$90,493,886	\$(47,386,884)	(34.4)%
Taxes	\$39,690,633	\$56,638,749	\$37,115,878	\$(19,522,871)	(34.5)%
Revenue from Use Of Money & Property	\$401,120	\$294,000	\$0	\$(294,000)	(100.0)%
Intergovernmental Revenues	\$14,683,160	\$52,477,413	\$16,634,300	\$(35,843,113)	(68.3)%
Miscellaneous Revenues	\$458,348	\$0	\$1,350,000	\$1,350,000	100.0%
Revenue	\$55,233,261	\$109,410,162	\$55,100,178	\$(54,309,984)	(49.6)%
Other Interfund Reimbursements	\$2,921,323	\$19,428,000	\$30,641,000	\$11,213,000	57.7%
Total Interfund Reimbursements	\$2,921,323	\$19,428,000	\$30,641,000	\$11,213,000	57.7%
Total Revenue	\$58,154,584	\$128,838,162	\$85,741,178	\$(43,096,984)	(33.5)%
Fund Balance	\$2,242,000	\$9,042,608	\$4,752,708	\$(4,289,900)	(47.4)%
Total Use of Fund Balance	\$2,242,000	\$9,042,608	\$4,752,708	\$(4,289,900)	(47.4)%
Total Financing Sources	\$60,396,584	\$137,880,770	\$90,493,886	\$(47,386,884)	(34.4)%
Net Cost	\$(9,042,608)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Capital projects that will conclude construction in Fiscal Year 2025-26: School Flashing Beacons Installation, Fair Oaks Boulevard at Kenneth Traffic Signal, South Sacramento Safe Routes to School, North Watt Avenue Pedestrian Improvements and Watt Avenue Complete Street Improvements.
- Capital projects with construction continuing into Fiscal Year 2026-27: Countdown Pedestrian Head Installation, Neighborhood Traffic Management Program, Retro-Reflective Signal Backplate Installation, Fair Oaks Boulevard at Kenneth Traffic Signal, Florin Road Bicycle and Pedestrian Improvements, Fair Oaks Boulevard Bicycle and Pedestrian Mobility Phase 2, South Watt Avenue Improvements Florin Road to State Route 16, and Elverta Road Watt Avenue to Dutch Haven.
- A net decrease in interfund charges to the Road Fund for Hazel Avenue at US Highway 50 Interchange Segment 1, Arden Way Complete Streets Phase 1 and Phase 2; while increasing to the SCTDF Capital Fund for Hazel Avenue at US Highway 50 Interchange Segment 2 capital projects.

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

- A decrease in intergovernmental, state aid, and federal revenues directly related to claimable expenditures for reimbursement.

- A decrease in Measure A Sales Tax bond revenues directly related to claimable expenditures for reimbursement.
- A decrease in ARPA revenues fully expended on Florin Road Bicycle and Pedestrian Improvements.
- Increased interfund transfers from the SCTDF Capital Fund budget units for South Watt Avenue Improvements Florin Road to State Route 16 and decreased from the Road Fund for Florin Road Bicycle and Pedestrian Improvements capital projects.

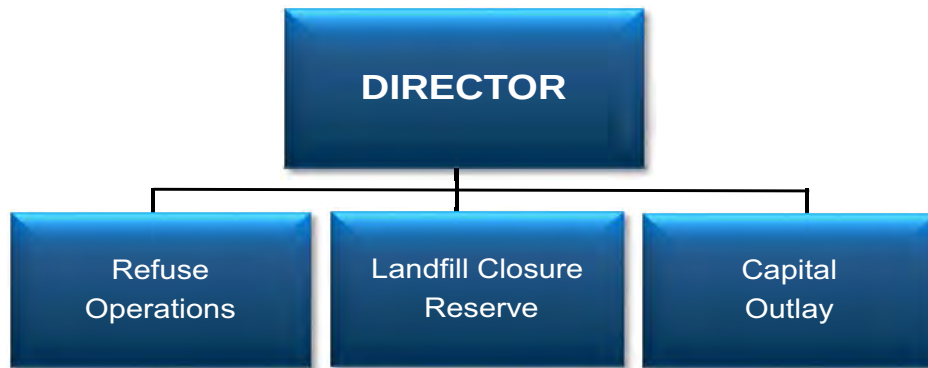
Reserve changes from the prior year Adopted Budget are detailed below:

- There are no changes to reserves.

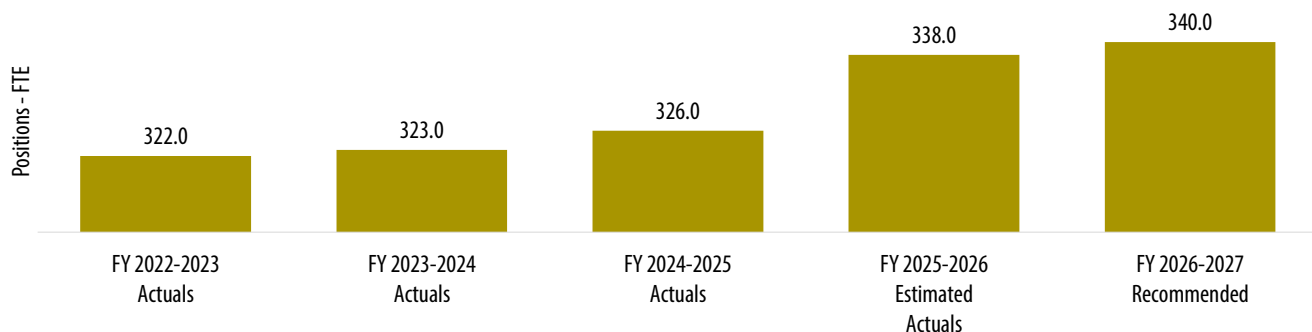
BU 2140000 FY 2026-27 Road Programs Statement		
1	Construction	57,339,710
2	Cost of Transfers	28,328,478
3	Grouped Lump-Sum Other	4,825,698
	Total Financing Uses	90,493,886

Project No.	Project Description	Fiscal Year 2026-27 Budget
P480595	65th Street Expressway at 53rd Avenue Traffic Signal and 6 LPI	155,000
P000059	Active Transportation Plan Implementation – Various Location	400,000
P982008	Bell Street Safe Routes to School (SRTS)	1,434,500
P263766	Complete Pedestrian Trips	1,862,000
P997046	Countdown Pedestrian Head Installation Project	54,000
P211016	Elkhorn Boulevard Complete Streets	598,500
P000066	Elverta Road Widening – Dutch Haven Boulevard to Watt Avenue	5,459,427
P000573	Fair Oaks Boulevard Bicycle and Pedestrian Mobility Project - Phase 2	8,241,941
P000071	Florin Road Bicycle and Pedestrian Improvement Project	2,733,407
P000575	Folsom Boulevard Complete Street Improvements – Phase 2	40,000
P106554	Greenback Lane Improvements and Undergrounding	1,919,815
P000090	Madison Avenue Widening – Fair Oaks Boulevard to Hazel Avenue	231,372
P000094	Neighborhood Traffic Management Program	500,000
P076383	Retro-reflective Signal Backplate Installation Project	230,000
P738803	South Sacramento Sidewalk Gap Closure Project	1,038,582
P000103	South Watt Avenue Improvements – Florin Road to Jackson Road (SR16)	29,239,936
P753482	Stockton Boulevard Complete Streets Project	2,354,902
P483733	Wyda Way Sidewalk Infill	846,328
	Total Appropriations	57,339,710

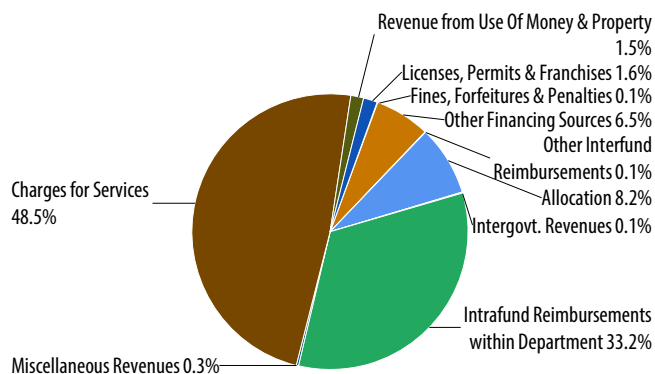
Solid Waste Enterprise
Department Structure
Jennifer Claiborne, Director



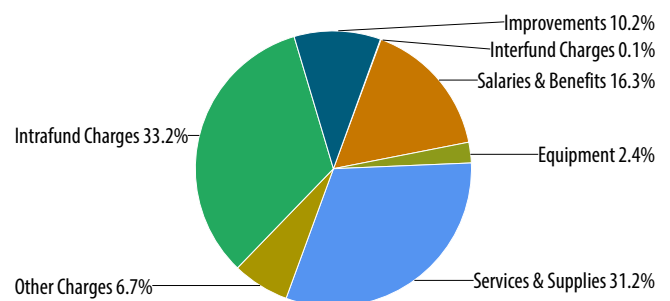
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Solid Waste Enterprise**, also referred to as the Department of Waste Management and Recycling (DWMR), operates the County's residential municipal solid waste system from curbside collection to recovery of recyclable materials and landfill disposal of refuse. This vertical integration allows DWMR to provide superior service at competitive prices. DWMR partners with private companies for recycling and organics processing services. 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
- Commercial Program
- Kiefer Landfill
- North Area Recovery Station (NARS)

Goals

- Complete rate and fee study and secure Board approval for a 5-year schedule for residential rate and facility fee increases.
- Begin operations at the new Commercial Waste Transfer Building at NARS and continue capital improvements to update circulation, organic transfer upgrades, safety, and customer experience and start construction on the first phase of the Module 5 project at Kiefer Landfill to provide for additional disposal capacity.
- Continue to develop and implement department wide culture initiative strategies that prioritize, and support identified recommendations to focus on key areas that emphasize core values such as inclusivity, communication, proactive leadership, and continuous improvement.

Accomplishments

- Executed a 25-year contract with a renewable natural gas developer for the next phase of beneficial use of the landfill gas resources at Kiefer Landfill and substantially completed construction on the new 50,000 square foot Commercial Waste Transfer Building at NARS, the largest and most complex capital project in department history.
- Created new departmental culture coalition advisory teams and initiated prioritization and implementation of consultant recommendations based on DWMR staff input and feedback.
- Installed and implemented in-cab technologies into Collection equipment that provide video retention, service verification, routing support, and other necessary routing data. In addition, trained employees and developed processes with 311 and CUBS to support implementation of in-cab data system.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration and Support	\$33,678,332	\$38,269,485	\$40,423,836	\$2,154,351	5.6%
Capital Outlay Fund	\$49,460,972	\$57,819,046	\$65,428,734	\$7,609,688	13.2%
Collections	\$101,410,684	\$114,635,908	\$112,744,499	\$(1,891,409)	(1.6)%
Commercial Program	\$0	\$0	\$4,778,573	\$4,778,573	100.0%
Kiefer Landfill	\$28,369,149	\$34,174,306	\$40,794,751	\$6,620,445	19.4%
North Area Recovery Station (NARS)	\$54,425,335	\$69,678,886	\$55,348,088	\$(14,330,798)	(20.6)%
Gross Expenditures/Appropriations	\$267,344,472	\$314,577,631	\$319,518,481	\$4,940,850	1.6%
Total Intrafund Reimbursements	\$(87,319,987)	\$(116,563,483)	\$(106,042,120)	\$10,521,363	(9.0)%
Total Expenditures/Appropriations	\$180,024,485	\$198,014,148	\$213,476,361	\$15,462,213	7.8%
Revenue	\$173,042,291	\$166,469,869	\$187,116,109	\$20,646,240	12.4%
Total Interfund Reimbursements	\$1,573,055	\$1,644,395	\$250,000	\$(1,394,395)	(84.8)%
Total Revenue	\$174,615,347	\$168,114,264	\$187,366,109	\$19,251,845	11.5%
Net Cost	\$5,409,138	\$29,899,884	\$26,110,252	\$(3,789,632)	(12.7)%
Positions	326.0	338.0	340.0	2.0	0.6%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$47,658,078	\$49,421,189	\$52,015,590	\$2,594,401	5.2%
Services & Supplies	\$81,001,083	\$89,835,814	\$99,800,561	\$9,964,747	11.1%
Other Charges	\$15,754,669	\$20,146,559	\$21,247,992	\$1,101,433	5.5%
Improvements	\$21,685,560	\$22,347,438	\$32,458,182	\$10,110,744	45.2%
Equipment	\$13,675,034	\$16,013,148	\$7,704,036	\$(8,309,112)	(51.9)%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$0	0.0%
Intrafund Charges	\$87,320,047	\$116,563,483	\$106,042,120	\$(10,521,363)	(9.0)%
Gross Expenditures/Appropriations	\$267,344,472	\$314,577,631	\$319,518,481	\$4,940,850	1.6%
Other Intrafund Reimbursements	\$(54,443,505)	\$0	\$0	\$0	0.0%
Intrafund Reimbursements within Department	\$(32,876,482)	\$(116,563,483)	\$(106,042,120)	\$10,521,363	(9.0)%
Total Intrafund Reimbursements	\$(87,319,987)	\$(116,563,483)	\$(106,042,120)	\$10,521,363	(9.0)%
Total Expenditures/Appropriations	\$180,024,485	\$198,014,148	\$213,476,361	\$15,462,213	7.8%
Licenses, Permits & Franchises	\$0	\$0	\$5,200,000	\$5,200,000	100.0%
Fines, Forfeitures & Penalties	\$0	\$0	\$215,000	\$215,000	100.0%
Revenue from Use Of Money & Property	\$4,969,170	\$2,590,704	\$4,823,006	\$2,232,302	86.2%
Intergovernmental Revenues	\$3,949,544	\$6,568,979	\$472,902	\$(6,096,077)	(92.8)%
Charges for Services	\$144,974,834	\$150,593,920	\$154,938,839	\$4,344,919	2.9%
Miscellaneous Revenues	\$4,466,819	\$2,666,266	\$816,362	\$(1,849,904)	(69.4)%
Other Financing Sources	\$14,681,923	\$4,050,000	\$20,650,000	\$16,600,000	409.9%
Revenue	\$173,042,291	\$166,469,869	\$187,116,109	\$20,646,240	12.4%
Other Interfund Reimbursements	\$1,573,055	\$1,644,395	\$250,000	\$(1,394,395)	(84.8)%
Total Interfund Reimbursements	\$1,573,055	\$1,644,395	\$250,000	\$(1,394,395)	(84.8)%
Total Revenue	\$174,615,347	\$168,114,264	\$187,366,109	\$19,251,845	11.5%
Net Cost	\$5,409,138	\$29,899,884	\$26,110,252	\$(3,789,632)	(12.7)%
Positions	326.0	338.0	340.0	2.0	0.6%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have increased 2.0 FTE from the prior year Adopted Budget due to:

- 2.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Support	193,803	0	0	193,803	2.0

Structural Projects - \$32,458,182

- **\$16,600,000 - 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. The liner and supporting infrastructure already in progress are to be completed for the second phase of Module M4 and the first phase of Module 5.
- **\$4,336,250 - 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 installing new and replacement wells, horizontal gas collectors, control systems, new piping, instrumentation, electrification, and tanks. This budget also includes costs for the scheduled replacement of flare stations, equipment, and the leachate circulation system.
- **\$2,979,882 - 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, which will handle all leachate produced at the landfill, and from the Engineering and Administration buildings to the sewer system. This project provides for the implementation of a long-term wastewater and leachate-handling solution, as determined by an alternative evaluation study previously completed by a consultant.
- **\$2,902,000 - 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.

- **\$1,030,000 - 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.
- **\$1,005,400 - North Area Recovery Station—Site Master Plan.** This project provides new entrance facilities, scale expansion, safety and operational efficiency improvements, infrastructure rerouting, relocation of existing activities, earthwork, easements, 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.
- **\$667,800—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.
- **\$592,000 - 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.
- **\$465,600 - Kiefer Landfill - Gas Plant Replacement Initiative.** This project includes preliminary planning and design to replace the existing Gas Plant at Kiefer Landfill and to integrate the replacement. All 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 for utilizing 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 its equipment life.
- **\$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.
- **\$227,600 - 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.

- **\$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.
- **\$158,500—Kiefer Landfill—Asphalt Pavement Rehabilitation.** This project aims to resurface the asphalt roads at 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.
- **\$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, enabling increased coverage and greater security awareness. It also replaces or upgrades servers and connectivity hardware, electronic customer interfaces, and the site backbone.
- **\$153,000 - 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 loss resulting from the North Area Recovery Station master plan improvements project. The Sacramento Tree Foundation will cooperate with this project.
- **\$128,550 - 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.
- **\$100,100 - 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.

- **\$90,500 - Facility Improvements—Electric Vehicle Charging Stations.** This project involves installing heavy-vehicle charging infrastructure at North Collections and light-vehicle electric vehicle (EV) charging stations at various DWMR-owned facilities. An AQMD grant partially offsets the cost of the Heavy Vehicle charging station infrastructure.
- **\$80,000 - 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 pullouts, signage, and speed control devices; and the drainage infrastructure requires additional drainage inlets, culverts, and channels.
- **\$57,000 - South Collections - DWMR Contribution to DGS Parking Lot Project.** This project includes site improvements to the South Collections Parking Lot, including site security and video surveillance. As part of a mutual agreement, DWMR will provide \$350,000 for the overall project being conducted by DGS.
- **\$50,000 - Kiefer Landfill—Groundwater Monitoring and Remediation.** This project includes constructing additional monitoring wells to delineate the groundwater contaminant plume and enable landfill expansion. It also involves designing and constructing new high-capacity extraction wells to address migrating groundwater contamination.
- **\$50,000 - Kiefer Landfill - Office Space Addition.** The existing Kiefer Landfill engineering space, whose original construction dates to 1975, has Fire, Life, and Safety concerns, does not fully comply with the Americans with Disabilities Act, and is functionally obsolete for housing all personnel stationed at the site, along with the 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.
- **\$30,000 - 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 replacement of fully depreciated equipment currently in use.

Capital Equipment - \$7,704,036

- **\$4,198,129 – Collections - Automated Collection Trucks 3-Axle.** This project is for the purchase of 7 fully automated side-loading collection trucks. These vehicles will be 3-axle trucks with a tag axle, powered by compressed natural gas, and right-hand drive. These units will replace fully depreciated units currently in service.
- **\$1,103,644 - Collections (ABNCU—Knuckleboom).** This project involves purchasing three rear knucklebooms. 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.
- **\$735,763 – 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.
- **\$555,000—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 transport waste to Kiefer Landfill. They will replace fully depreciated units in current use.
- **\$370,000 - 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.
- **\$335,000 – North Area Recovery Station – Tractors.** This project is for the purchase of 1 transfer tractor. This transfer tractor will be used primarily at the North Area Recovery Station to transport waste material to the Kiefer Landfill. This unit will replace a fully depreciated unit that is currently in use.
- **\$250,000 - 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.
- **\$101,500 - North Area Recovery Station—Forklift.** This project involves purchasing a forklift for use on the pad to load appliances, dump bins, and perform other lifting tasks. The forklift will replace a fully depreciated unit currently in use.

- **\$55,000 - 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, replacing fully depreciated units currently in use.

Administration and Support

Program Overview

Administration and Support comprises the department's senior leadership and a staff of administration, accounting and finance, scales, planning, special waste, safety, IT, and engineering professionals that provides 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, safety services, IT services, 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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$14,906,477	\$15,825,317	\$14,744,514	\$(1,080,803)	(6.8)%
Services & Supplies	\$15,544,662	\$18,342,017	\$21,605,018	\$3,263,001	17.8%
Other Charges	\$21,137	\$247,130	\$195,398	\$(51,732)	(20.9)%
Improvements	\$712	\$0	\$0	\$0	0.0%
Intrafund Charges	\$3,225,151	\$3,855,021	\$3,878,906	\$23,885	0.6%
Cost of Goods Sold	\$(19,806)	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$33,678,332	\$38,269,485	\$40,423,836	\$2,154,351	5.6%
Other Intrafund Reimbursements	\$(1,848,093)	\$0	\$0	\$0	0.0%
Intrafund Reimbursements within Department	\$(28,013,487)	\$(36,104,663)	\$(38,045,516)	\$(1,940,853)	5.4%
Total Intrafund Reimbursements	\$(29,861,580)	\$(36,104,663)	\$(38,045,516)	\$(1,940,853)	5.4%
Total Expenditures/Appropriations	\$3,816,752	\$2,164,822	\$2,378,320	\$213,498	9.9%
Revenue from Use Of Money & Property	\$1,868,875	\$620,840	\$1,614,889	\$994,049	160.1%
Intergovernmental Revenues	\$121,502	\$94,820	\$99,902	\$5,082	5.4%
Charges for Services	\$1,479,659	\$1,106,777	\$213,588	\$(893,189)	(80.7)%
Miscellaneous Revenues	\$282,522	\$258,384	\$256,138	\$(2,246)	(0.9)%
Revenue	\$3,752,558	\$2,080,821	\$2,184,517	\$103,696	5.0%
Other Interfund Reimbursements	\$84,000	\$84,000	\$0	\$(84,000)	(100.0)%
Total Interfund Reimbursements	\$84,000	\$84,000	\$0	\$(84,000)	(100.0)%
Total Revenue	\$3,836,558	\$2,164,821	\$2,184,517	\$19,696	0.9%
Net Cost	\$(19,806)	\$1	\$193,803	\$193,802	19,380,200.0%
Positions	72.0	77.0	79.0	2.0	2.6%

Summary of Changes

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

- A decrease in negotiated salary and benefits and the merged positions to form the Solid Waste Commercial budget unit.
- An increase in services and supplies from increased liability insurance and Department of Technology cost allocations, and engineering cost to support the Kiefer Landfill with Landfill Methane Regulation changes.
- A decrease in other charges due to decrease in Countywide Cost Allocation.
- An increase in intrafund charges and reimbursements associated with increased liability insurance and Department of Technology cost offset by decrease in share of pension obligation bond allocation.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in revenue from use of money and property from increased interest income.
- A decrease in charges for services due to eliminating cost recovery from positions supporting the former Commercial Program budget unit, which has been incorporated into the Solid Waste Enterprise business unit.
- A decrease in other interfund reimbursements from incorporating the Commercial Program business unit into the Solid Waste Enterprise budget unit and eliminating need to interfund transfer cost associated with special handling of hazardous waste at commercial areas.

Net Cost reflects a decrease in retained earnings.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DWMR - Add 1.0 FTE Scale Attendant 2 - FBS Scales					
	85,158	0	0	85,158	1.0
Add 1.0 FTE Scale Attendant 2 for the Scales team to allow increased lead coverage and improve oversight to support decision making, enhance operational effectiveness, promote teamwork, and improve customer service. Ongoing cost will be funded by enterprise fund.					
DWMR - Add 1.0 FTE WM Systems Technician - WM Renewable Energy					
	108,645	0	0	108,645	1.0
Add 1.0 FTE WM Systems Technician for WM Renewable Energy to allow for increased capacity and flexibility addressing compliance with air quality permit restrictions and environmental regulations related to the California Air Resource Board Landfill Methane Regulation. Ongoing cost will be funded by enterprise fund.					

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 heavy duty equipment comprising garbage collection vehicles, tractors and trailers, loaders, excavators, and compactors.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$3,915,589	\$5,579,136	\$10,246,516	\$4,667,380	83.7%
Other Charges	\$10,185,663	\$13,879,324	\$15,020,000	\$1,140,676	8.2%
Improvements	\$21,684,685	\$22,347,438	\$32,458,182	\$10,110,744	45.2%
Equipment	\$13,675,034	\$16,013,148	\$7,704,036	\$(8,309,112)	(51.9)%
Gross Expenditures/Appropriations	\$49,460,972	\$57,819,046	\$65,428,734	\$7,609,688	13.2%
Other Intrafund Reimbursements	\$(19,802,506)	\$0	\$0	\$0	0.0%
Intrafund Reimbursements within Department	\$0	\$(34,087,201)	\$(29,078,734)	\$5,008,467	(14.7)%
Total Intrafund Reimbursements	\$(19,802,506)	\$(34,087,201)	\$(29,078,734)	\$5,008,467	(14.7)%
Total Expenditures/Appropriations	\$29,658,466	\$23,731,845	\$36,350,000	\$12,618,155	53.2%
Revenue from Use Of Money & Property	\$1,868,935	\$622,521	\$700,000	\$77,479	12.4%
Intergovernmental Revenues	\$2,700,000	\$5,300,000	\$0	\$(5,300,000)	(100.0)%
Miscellaneous Revenues	\$367,841	\$0	\$0	\$0	0.0%
Other Financing Sources	\$14,681,923	\$4,050,000	\$20,650,000	\$16,600,000	409.9%
Revenue	\$19,618,699	\$9,972,521	\$21,350,000	\$11,377,479	114.1%
Total Revenue	\$19,618,699	\$9,972,521	\$21,350,000	\$11,377,479	114.1%
Net Cost	\$10,039,767	\$13,759,324	\$15,000,000	\$1,240,676	9.0%

Summary of Changes

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

- An increase in services and supplies from loan payments for structure and equipment.
- An increase in other charges due to depreciation.
- A decrease in equipment due to decrease in equipment purchase.
- An increase in structure improvement cost due to the Kiefer Landfill Module 5 project.

- A decrease in intrafund reimbursements associated with a net decrease in capital contribution from other programs.

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

- An increase in revenue from use of money and property from increased interest income.
- A decrease in intergovernmental revenue due to decreased grant funding.
- An increase in other financing sources for the Module 5 project at the Kiefer Landfill.

Net Cost reflects a decrease in retained earnings.

Collections

Program Overview

Collections provides an array of services for ratepayers and the community, including:

- The pickup of residential garbage, organics, and recyclables. Along with collection of waste from the three carts, operators also collect used oil and filters from households at the curb for disposal at the department's 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 bulky waste pickup service 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 bulky waste pickup 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 bulky waste pickup program is also extended to help the County clean up the blight of illegal dumping from our community.
- 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.
- Collections provides cleanup and disposal of illegally dumped trash within the unincorporated County through work orders received by the County's 3-1-1 system.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$19,837,111	\$20,595,218	\$22,048,602	\$1,453,384	7.1%
Services & Supplies	\$31,336,316	\$29,377,913	\$32,396,217	\$3,018,304	10.3%
Other Charges	\$5,415,645	\$5,922,946	\$5,935,435	\$12,489	0.2%
Intrafund Charges	\$44,809,374	\$58,739,831	\$52,364,245	\$(6,375,586)	(10.9)%
Cost of Goods Sold	\$12,238	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$101,410,684	\$114,635,908	\$112,744,499	\$(1,891,409)	(1.6)%
Other Intrafund Reimbursements	\$(52,449)	\$0	\$0	\$0	0.0%
Intrafund Reimbursements within Department	\$(4,862,995)	\$(5,938,619)	\$(6,636,807)	\$(698,188)	11.8%
Total Intrafund Reimbursements	\$(4,915,444)	\$(5,938,619)	\$(6,636,807)	\$(698,188)	11.8%
Total Expenditures/Appropriations	\$96,495,240	\$108,697,289	\$106,107,692	\$(2,589,597)	(2.4)%
Intergovernmental Revenues	\$902,863	\$374,159	\$373,000	\$(1,159)	(0.3)%
Charges for Services	\$90,648,696	\$93,779,716	\$95,975,748	\$2,196,032	2.3%
Miscellaneous Revenues	\$1,355,396	\$0	\$0	\$0	0.0%
Revenue	\$92,906,955	\$94,153,875	\$96,348,748	\$2,194,873	2.3%
Other Interfund Reimbursements	\$1,239,055	\$1,310,395	\$0	\$(1,310,395)	(100.0)%
Total Interfund Reimbursements	\$1,239,055	\$1,310,395	\$0	\$(1,310,395)	(100.0)%
Total Revenue	\$94,146,010	\$95,464,270	\$96,348,748	\$884,478	0.9%
Net Cost	\$2,349,230	\$13,233,019	\$9,758,944	\$(3,474,075)	(26.3)%
Positions	161.0	164.0	163.0	(1.0)	(0.6)%

Summary of Changes

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

- An increase in negotiated salary and benefits as adjusted per Personnel Cost Forecast and overtime costs.
- An increase in services and supplies due to increased cost for equipment maintenance, fuel, organics and south county services and street sweeping offset by a decrease in cost related to the In-cab project and recycling services.
- A decrease in intrafund charges associated with decreases in share of pension obligation bond allocation, capital contributions and disposal charges.
- An increase in intrafund reimbursements associated with reimbursements for handling the illegal dumping at commercial areas and Solid Waste Lifeline Rate Assistance Program merged from the former Commercial Program budget unit.

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

- An increase in charges for services from increase in residential collections and recovery of residential delinquencies, offset by a decrease in fuel recovery revenue.
- A decrease in other interfund reimbursements from incorporating the Commercial Program budget unit and eliminating the need to transfer costs associated with handling the illegal dumping at commercial areas and the Solid Waste Lifeline Rate Assistance Program.

Net Cost reflects a decrease in retained earnings.

Commercial Program

Program Overview

The **Commercial Program** was merged from its own separate budget unit in FY 2026-27 to the Solid Waste Enterprise budget unit. The 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 Commercial Program also includes management and funding for nuisance abatement activities such as the servicing of public litter containers, litter collection, and commercial area illegal dumping pickup. Other programs the Commercial Program oversees include the solid waste requirements for special events and offers education and outreach resources to schools in the unincorporated areas of the County. Additionally, the Commercial Program manages the Construction and Demolition Debris Recycling Program that follows CalGreen Code to divert as much construction and demolition debris as possible. Lastly, the Commercial Program provides funding for the Solid Waste Lifeline Rebate Program managed by the Department of Finance, Consolidated Utilities Billing and Services (CUBS) to provide rate relief to qualifying low-income solid waste ratepayers.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$0	\$0	\$1,133,359	\$1,133,359	100.0%
Services & Supplies	\$0	\$0	\$1,752,110	\$1,752,110	100.0%
Intrafund Charges	\$0	\$0	\$1,893,104	\$1,893,104	100.0%
Gross Expenditures/Appropriations	\$0	\$0	\$4,778,573	\$4,778,573	100.0%
Intrafund Reimbursements within Department	\$0	\$0	\$1,301,429	\$1,301,429	100.0%
Total Intrafund Reimbursements	\$0	\$0	\$1,301,429	\$1,301,429	100.0%
Total Expenditures/Appropriations	\$0	\$0	\$6,080,002	\$6,080,002	100.0%
Licenses, Permits & Franchises	\$0	\$0	\$5,200,000	\$5,200,000	100.0%
Fines, Forfeitures & Penalties	\$0	\$0	\$215,000	\$215,000	100.0%
Revenue from Use Of Money & Property	\$0	\$0	\$365,000	\$365,000	100.0%
Miscellaneous Revenues	\$0	\$0	\$300,000	\$300,000	100.0%
Revenue	\$0	\$0	\$6,080,000	\$6,080,000	100.0%
Total Revenue	\$0	\$0	\$6,080,000	\$6,080,000	100.0%
Net Cost	\$0	\$0	\$2	\$2	0.0%

Summary of Changes

The prior year budget does not appear in the table above because this program was transferred in from the former Solid Waste Commercial Program budget unit. Despite this, the Summary of Changes describes the Commercial Program changes from the FY 2025-26 Adopted Budget to the FY 2026-27 Recommended Budget.

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

- An increase in negotiated salary and benefits resulting from moving positions from the Administration and Support (Planning) program.
- A decrease in services and supplies due to costs associated with the former Administration and Support (Planning) staff service.
- A decrease in services and supplies due to eliminating staffing needs from the Construction Management and Inspection Department, partially offset by increased costs for the compost buyback program.
- A decrease in interfund charges from eliminating need for interfund transfers between budget units.
- An increase in intrafund charges to continue funding the Collections Program for handling the illegal dumping at commercial areas, the Solid Waste Lifeline Rate Assistance Program, and for special handling of hazardous waste at commercial areas.
- An increase in intrafund reimbursements due to program administrative and support services allocated to other programs.

The change in total revenue is due to:

- An increase in fines, forfeitures and penalties based on forecasted FY 2025-26 actuals.
- An increase in revenue from use of money and property due to increased interest income.
- An increase in miscellaneous revenues due increased revenue collected from facility inspection fees.
- An increase in license, permits, and franchises based on forecasted FY 2025-26 increase in franchise fee revenue.

Net Cost reflects a decrease in retained earnings.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$6,186,279	\$6,335,945	\$6,990,443	\$654,498	10.3%
Services & Supplies	\$13,348,131	\$15,961,355	\$14,250,435	\$(1,710,920)	(10.7)%
Other Charges	\$77,721	\$45,000	\$45,000	\$0	0.0%
Interfund Charges	\$250,000	\$250,000	\$250,000	\$0	0.0%
Intrafund Charges	\$8,506,711	\$11,582,006	\$19,258,873	\$7,676,867	66.3%
Cost of Goods Sold	\$307	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$28,369,149	\$34,174,306	\$40,794,751	\$6,620,445	19.4%
Other Intrafund Reimbursements	\$(19,356,286)	\$0	\$0	\$0	0.0%
Intrafund Reimbursements within Department	\$0	\$(19,433,000)	\$(20,004,765)	\$(571,765)	2.9%
Total Intrafund Reimbursements	\$(19,356,286)	\$(19,433,000)	\$(20,004,765)	\$(571,765)	2.9%
Total Expenditures/Appropriations	\$9,012,863	\$14,741,306	\$20,789,986	\$6,048,680	41.0%
Revenue from Use Of Money & Property	\$1,139,495	\$1,260,385	\$2,045,311	\$784,926	62.3%
Intergovernmental Revenues	\$101,803	\$800,000	\$0	\$(800,000)	(100.0)%
Charges for Services	\$25,907,077	\$27,731,962	\$28,777,514	\$1,045,552	3.8%
Miscellaneous Revenues	\$2,269,347	\$2,388,882	\$240,224	\$(2,148,658)	(89.9)%
Revenue	\$29,417,721	\$32,181,229	\$31,063,049	\$(1,118,180)	(3.5)%
Other Interfund Reimbursements	\$250,000	\$250,000	\$250,000	\$0	0.0%
Total Interfund Reimbursements	\$250,000	\$250,000	\$250,000	\$0	0.0%
Total Revenue	\$29,667,721	\$32,431,229	\$31,313,049	\$(1,118,180)	(3.4)%
Net Cost	\$(20,654,858)	\$(17,689,923)	\$(10,523,063)	\$7,166,860	(40.5)%
Positions	45.0	47.0	48.0	1.0	2.1%

Summary of Changes

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

- An increase in negotiated salary and benefits costs, overtime, and extra help.
- A decrease in services and supplies due to properly allocating program's share of equipment maintenance cost and decreased winter pad expense offset by an increase in leased equipment cost and leachate expense.
- An increase in intrafund charges associated with increased capital contribution, liability insurance and Department of Technology cost offset by decrease in share of pension obligation bond allocation.
- An increase in intrafund reimbursements from increased disposal charges reimbursed by the Transfer Program. Disposal charges are based on tonnage delivered to Kiefer Landfill.

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

- An increase in revenue from use of money and property from increased interest income.
- A decrease in intergovernmental revenue due to decreased grant funding.
- An increase in charges for services from forecasted increase in refuse disposal revenue.
- A decrease in miscellaneous revenues from eliminating electricity sale revenue replaced by a new contract for natural gas sale with infrastructure in progress.

Net Cost reflects an increase in retained earnings.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$6,728,211	\$6,664,709	\$7,098,672	\$433,963	6.5%
Services & Supplies	\$16,856,385	\$20,575,393	\$19,550,265	\$(1,025,128)	(5.0)%
Other Charges	\$54,502	\$52,159	\$52,159	\$0	0.0%
Improvements	\$163	\$0	\$0	\$0	0.0%
Intrafund Charges	\$30,778,812	\$42,386,625	\$28,646,992	\$(13,739,633)	(32.4)%
Cost of Goods Sold	\$7,262	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$54,425,335	\$69,678,886	\$55,348,088	\$(14,330,798)	(20.6)%
Other Intrafund Reimbursements	\$(13,384,171)	\$0	\$0	\$0	0.0%
Intrafund Reimbursements within Department	\$0	\$(21,000,000)	\$(13,577,727)	\$7,422,273	(35.3)%
Total Intrafund Reimbursements	\$(13,384,171)	\$(21,000,000)	\$(13,577,727)	\$7,422,273	(35.3)%
Total Expenditures/Appropriations	\$41,041,164	\$48,678,886	\$41,770,361	\$(6,908,525)	(14.2)%
Revenue from Use Of Money & Property	\$91,866	\$86,958	\$97,806	\$10,848	12.5%
Intergovernmental Revenues	\$123,377	\$0	\$0	\$0	0.0%
Charges for Services	\$26,939,402	\$27,975,465	\$29,971,989	\$1,996,524	7.1%
Miscellaneous Revenues	\$191,714	\$19,000	\$20,000	\$1,000	5.3%
Revenue	\$27,346,358	\$28,081,423	\$30,089,795	\$2,008,372	7.2%
Total Revenue	\$27,346,358	\$28,081,423	\$30,089,795	\$2,008,372	7.2%
Net Cost	\$13,694,806	\$20,597,463	\$11,680,566	\$(8,916,897)	(43.3)%
Positions	48.0	50.0	50.0	0.0	0.0%

Summary of Changes

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

- An increase in negotiated salary and benefits costs as adjusted per Personnel Cost Forecast, overtime, and premium pay for holiday in lieu. Facility is open on certain holidays.

- A decrease in services and supplies due properly allocating program's share of equipment maintenance.
- A decrease in intrafund charges associated with decreases in share of pension obligation bond allocation, capital contributions offset by an increase in disposal charged by Kiefer Landfill.
- A decrease in intrafund reimbursements from decreased disposal charges reimbursed by the Collections Program. Disposal charges are based on tonnage delivered to NARS.

The change in total revenue is due to:

- An increase in charges for services from a forecasted increase in refuse disposal revenue.

Net Cost reflects a decrease in retained earnings.

Solid Waste Commercial Program

Budget Unit Functions & Responsibilities

The **Solid Waste Commercial Program** has been merged with the Solid Waste Enterprise Budget Unit beginning in FY 2026-27. All future budgets and expenses will now be reflected within the Commercial Program within the aforementioned budget unit.

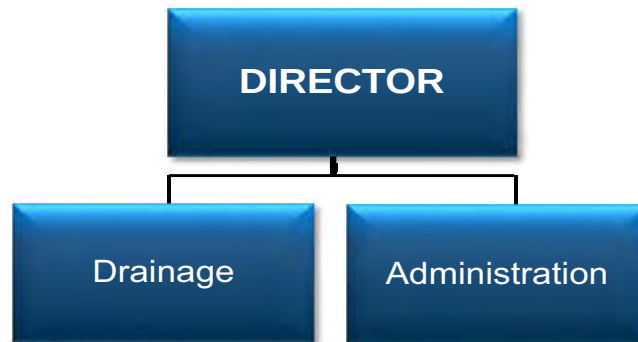
Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Commercial Program	\$4,807,902	\$4,221,929	\$0	\$(4,221,929)	(100.0)%
Gross Expenditures/Appropriations	\$4,807,902	\$4,221,929	\$0	\$(4,221,929)	(100.0)%
Total Expenditures/Appropriations	\$4,807,902	\$4,221,929	\$0	\$(4,221,929)	(100.0)%
Provision for Reserves	\$2,480,318	\$2,753,792	\$0	\$(2,753,792)	(100.0)%
Total Financing Uses	\$7,288,220	\$6,975,721	\$0	\$(6,975,721)	(100.0)%
Revenue	\$6,112,222	\$5,475,000	\$0	\$(5,475,000)	(100.0)%
Total Revenue	\$6,112,222	\$5,475,000	\$0	\$(5,475,000)	(100.0)%
Total Use of Fund Balance	\$2,633,303	\$1,500,721	\$0	\$(1,500,721)	(100.0)%
Total Financing Sources	\$8,745,525	\$6,975,721	\$0	\$(6,975,721)	(100.0)%
Net Cost	\$(1,457,305)	\$0	\$0	\$0	0.0%

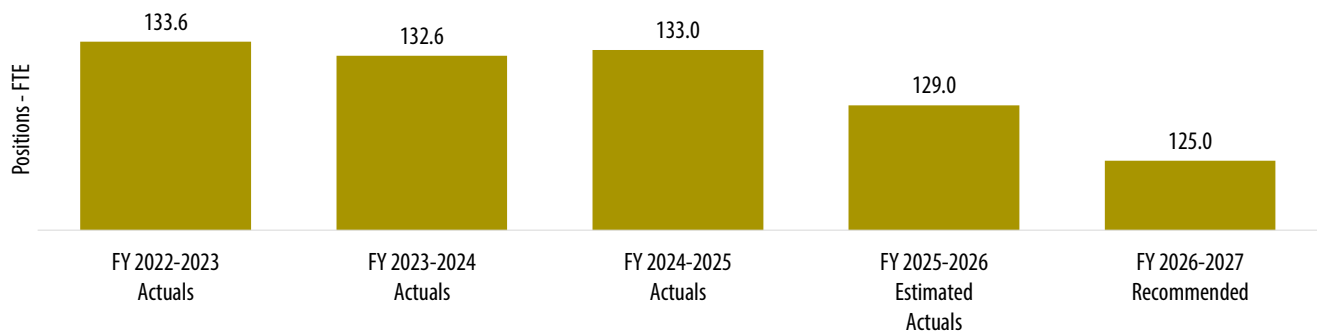
Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$2,792,103	\$2,827,534	\$0	\$(2,827,534)	(100.0)%
Interfund Charges	\$2,015,798	\$1,394,395	\$0	\$(1,394,395)	(100.0)%
Gross Expenditures/Appropriations	\$4,807,902	\$4,221,929	\$0	\$(4,221,929)	(100.0)%
Total Expenditures/Appropriations	\$4,807,902	\$4,221,929	\$0	\$(4,221,929)	(100.0)%
Provision for Reserves	\$2,480,318	\$2,753,792	\$0	\$(2,753,792)	(100.0)%
Total Financing Uses	\$7,288,220	\$6,975,721	\$0	\$(6,975,721)	(100.0)%
Licenses, Permits & Franchises	\$5,180,560	\$4,800,000	\$0	\$(4,800,000)	(100.0)%
Fines, Forfeitures & Penalties	\$220,700	\$190,000	\$0	\$(190,000)	(100.0)%
Revenue from Use Of Money & Property	\$410,412	\$185,000	\$0	\$(185,000)	(100.0)%
Miscellaneous Revenues	\$300,549	\$300,000	\$0	\$(300,000)	(100.0)%
Revenue	\$6,112,222	\$5,475,000	\$0	\$(5,475,000)	(100.0)%
Total Revenue	\$6,112,222	\$5,475,000	\$0	\$(5,475,000)	(100.0)%
Fund Balance	\$2,633,303	\$1,500,721	\$0	\$(1,500,721)	(100.0)%
Total Use of Fund Balance	\$2,633,303	\$1,500,721	\$0	\$(1,500,721)	(100.0)%
Total Financing Sources	\$8,745,525	\$6,975,721	\$0	\$(6,975,721)	(100.0)%
Net Cost	\$(1,457,305)	\$0	\$0	\$0	0.0%

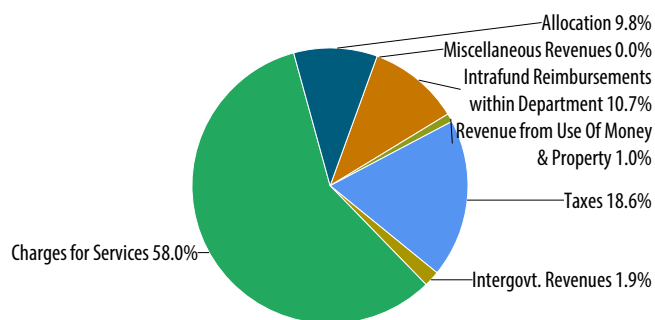
Water Resources
Department Structure
Matt Satow, Director



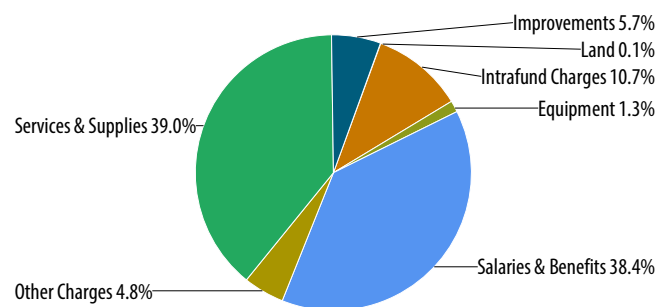
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Department of Water Resources (DWR)** is responsible for drainage engineering, floodplain management, stormwater quality management, drainage infrastructure improvements, and drainage operations and maintenance within the Stormwater Utility service area of unincorporated Sacramento County. The DWR Drainage Division also supports the Sacramento Area Flood Control Agency in implementing regional flood control projects, serves as the County liaison for coordination with the Federal Emergency Management Agency (FEMA) for floodplain management and the Governor's Office of Emergency Services for grant-funded flood risk mitigation. DWR includes the following programs:

- Stormwater Utility (SWU) – Unincorporated Area
- Water Resources Finance and Administration

Goals

- Protect, maintain, and enhance public health, safety, and general welfare, by meeting the present and future stormwater needs of the community.
- Assist County Departments with meeting the requirements of the National Pollutant Discharge Elimination System (NPDES) municipal stormwater permit.
- Provide a high level of flood preparedness to the residents of the unincorporated area of Sacramento County.

Accomplishments

- DWR is currently managing one active FEMA Hazard Mitigation Grant for home elevations, with four potential projects in progress and expected completion in FY 2026–27. Elevating homes in the floodplain will significantly reduce risk of flood damage and flood-related casualties, lower insurance costs, and minimize the need for emergency services while protecting residents in flood-prone areas.
- Completed the 6550 Landis Avenue Drainage Project, Maryal Drive/El Camino Avenue Storm Drain Improvement Project, and numerous Job Order Contract storm drain rehabilitation projects.
- Issued \$70 million in revenue bonds to continue funding projects in the Arden Area and two other major capital projects.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Stormwater Utility - Unincorporated Area	\$36,214,598	\$37,863,816	\$36,465,936	\$(1,397,880)	(3.7)%
Water Resources Finance and Administration	\$23,307,060	\$12,986,862	\$12,766,964	\$(219,898)	(1.7)%
Gross Expenditures/Appropriations	\$59,521,658	\$50,850,678	\$49,232,900	\$(1,617,778)	(3.2)%
Total Intrafund Reimbursements	\$(16,507,914)	\$(5,604,700)	\$(5,287,800)	\$316,900	(5.7)%
Total Expenditures/Appropriations	\$43,013,744	\$45,245,978	\$43,945,100	\$(1,300,878)	(2.9)%
Provision for Reserves	\$3,989,009	\$42,741	\$0	\$(42,741)	(100.0)%
Total Financing Uses	\$47,002,753	\$45,288,719	\$43,945,100	\$(1,343,619)	(3.0)%
Revenue	\$40,979,636	\$38,709,082	\$39,119,944	\$410,862	1.1%
Total Revenue	\$40,979,636	\$38,709,082	\$39,119,944	\$410,862	1.1%
Total Use of Fund Balance	\$10,905,213	\$6,579,637	\$4,825,156	\$(1,754,481)	(26.7)%
Total Financing Sources	\$51,884,849	\$45,288,719	\$43,945,100	\$(1,343,619)	(3.0)%
Net Cost	\$(4,882,096)	\$0	\$0	\$0	0.0%
Positions	133.0	129.0	125.0	(4.0)	(3.1)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$18,881,233	\$19,805,705	\$18,893,088	\$(912,617)	(4.6)%
Services & Supplies	\$15,991,704	\$18,608,718	\$19,194,132	\$585,414	3.1%
Other Charges	\$1,330,986	\$2,786,455	\$2,353,380	\$(433,075)	(15.5)%
Land	\$18,190	\$25,000	\$25,000	\$0	0.0%
Improvements	\$6,778,419	\$3,990,100	\$2,829,500	\$(1,160,600)	(29.1)%
Equipment	\$13,212	\$30,000	\$650,000	\$620,000	2,066.7%
Intrafund Charges	\$16,507,914	\$5,604,700	\$5,287,800	\$(316,900)	(5.7)%
Gross Expenditures/Appropriations	\$59,521,658	\$50,850,678	\$49,232,900	\$(1,617,778)	(3.2)%
Other Intrafund Reimbursements	\$(11,635,944)	\$0	\$0	\$0	0.0%
Intrafund Reimbursements within Department	\$(4,871,970)	\$(5,604,700)	\$(5,287,800)	\$316,900	(5.7)%
Total Intrafund Reimbursements	\$(16,507,914)	\$(5,604,700)	\$(5,287,800)	\$316,900	(5.7)%
Total Expenditures/Appropriations	\$43,013,744	\$45,245,978	\$43,945,100	\$(1,300,878)	(2.9)%
Provision for Reserves	\$3,989,009	\$42,741	\$0	\$(42,741)	(100.0)%
Total Financing Uses	\$47,002,753	\$45,288,719	\$43,945,100	\$(1,343,619)	(3.0)%
Taxes	\$9,066,780	\$8,503,580	\$9,154,780	\$651,200	7.7%
Fines, Forfeitures & Penalties	\$0	\$1,900	\$0	\$(1,900)	(100.0)%
Revenue from Use Of Money & Property	\$676,814	\$595,600	\$473,300	\$(122,300)	(20.5)%
Intergovernmental Revenues	\$448,244	\$996,975	\$930,400	\$(66,575)	(6.7)%
Charges for Services	\$30,710,858	\$28,605,527	\$28,556,464	\$(49,063)	(0.2)%
Miscellaneous Revenues	\$47,240	\$5,500	\$5,000	\$(500)	(9.1)%
Other Financing Sources	\$29,700	\$0	\$0	\$0	0.0%
Revenue	\$40,979,636	\$38,709,082	\$39,119,944	\$410,862	1.1%
Total Revenue	\$40,979,636	\$38,709,082	\$39,119,944	\$410,862	1.1%
Reserve Release	\$0	\$1,697,541	\$2,511,130	\$813,589	47.9%
Fund Balance	\$10,905,213	\$4,882,096	\$2,314,026	\$(2,568,070)	(52.6)%
Total Use of Fund Balance	\$10,905,213	\$6,579,637	\$4,825,156	\$(1,754,481)	(26.7)%
Total Financing Sources	\$51,884,849	\$45,288,719	\$43,945,100	\$(1,343,619)	(3.0)%
Net Cost	\$(4,882,096)	\$0	\$0	\$0	0.0%
Positions	133.0	129.0	125.0	(4.0)	(3.1)%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

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

- 1.0 FTE net mid-year decrease.
- 4.0 FTE recommended net Base decrease.
- 1.0 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Stormwater Utility - Unincorporated Area	825,800	0	825,800	0	0.0
Water Resources Finance and Administration	245,101	0	245,101	0	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 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 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) maps 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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$14,612,777	\$15,331,878	\$13,865,565	\$(1,466,313)	(9.6)%
Services & Supplies	\$8,589,044	\$10,432,838	\$11,571,471	\$1,138,633	10.9%
Other Charges	\$1,330,986	\$2,449,300	\$2,236,600	\$(212,700)	(8.7)%
Land	\$18,190	\$25,000	\$25,000	\$0	0.0%
Improvements	\$6,778,419	\$3,990,100	\$2,829,500	\$(1,160,600)	(29.1)%
Equipment	\$13,212	\$30,000	\$650,000	\$620,000	2,066.7%
Intrafund Charges	\$4,871,970	\$5,604,700	\$5,287,800	\$(316,900)	(5.7)%
Gross Expenditures/Appropriations	\$36,214,598	\$37,863,816	\$36,465,936	\$(1,397,880)	(3.7)%
Total Expenditures/Appropriations	\$36,214,598	\$37,863,816	\$36,465,936	\$(1,397,880)	(3.7)%
Provision for Reserves	\$3,956,614	\$0	\$0	\$0	0.0%
Total Financing Uses	\$40,171,212	\$37,863,816	\$36,465,936	\$(1,397,880)	(3.7)%
Taxes	\$9,066,780	\$8,503,580	\$9,154,780	\$651,200	7.7%
Fines, Forfeitures & Penalties	\$0	\$1,900	\$0	\$(1,900)	(100.0)%
Revenue from Use Of Money & Property	\$622,500	\$595,600	\$473,300	\$(122,300)	(20.5)%
Intergovernmental Revenues	\$444,945	\$996,975	\$930,400	\$(66,575)	(6.7)%
Charges for Services	\$23,926,583	\$21,223,365	\$21,077,300	\$(146,065)	(0.7)%
Miscellaneous Revenues	\$47,240	\$5,500	\$5,000	\$(500)	(9.1)%
Other Financing Sources	\$29,700	\$0	\$0	\$0	0.0%
Revenue	\$34,137,749	\$31,326,920	\$31,640,780	\$313,860	1.0%
Total Revenue	\$34,137,749	\$31,326,920	\$31,640,780	\$313,860	1.0%
Reserve Release	\$0	\$1,697,541	\$2,511,130	\$813,589	47.9%
Fund Balance	\$10,872,818	\$4,839,355	\$2,314,026	\$(2,525,329)	(52.2)%
Total Use of Fund Balance	\$10,872,818	\$6,536,896	\$4,825,156	\$(1,711,740)	(26.2)%
Total Financing Sources	\$45,010,567	\$37,863,816	\$36,465,936	\$(1,397,880)	(3.7)%
Net Cost	\$(4,839,355)	\$0	\$0	\$0	0.0%
Positions	107.0	102.0	97.0	(5.0)	(4.9)%

Summary of Changes

The change in total appropriations is due to:

- A decrease in allocated costs, primarily due to a decrease in Pension Obligation Bond costs.
- A decrease as a result of position deletions, including 1.0 FTE vacant Engineering Technician 2, 2.0 FTE vacant Associate Civil Engineer, and 1.0 FTE vacant Senior Civil Engineer that are no longer needed.

- Decreases in costs primarily for expendable tools, waste disposal services, contracts, and land improvement maintenance associated with storm events and ongoing storm drainage maintenance to better align budgets with historical actuals.
- A decrease in anticipated labor requirements from other County departments.
- A decrease resulting from Federal Emergency Management Agency (FEMA) home elevation project delays and reluctance from homeowners and homeowner associations to participate in the program.
- A decrease in contributions to the Office of Emergency Services as a result of a cost reallocation to Zone 13 (Budget Unit 3044000).
- A net decrease in various Capital Improvement Plan projects from lower anticipated costs.
- A decrease in Water Resources Administration reimbursable costs.
- Increases in negotiated salary and benefits costs as well as salary savings due to historical vacancies.
- Increases in costs for heavy and light vehicle and equipment rentals due to updated Fleet Services rates.
- An increase in anticipated labor requirements from Water Resources staff.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in reimbursements for various fees and services paid by the County.
- A decrease in interest income due to a lower cash balance.
- A decrease due to FEMA home elevation project delays and reluctance among homeowners and homeowner associations to participate in the program.
- A decrease in revenue from utility service charges.
- A decrease in labor charges to other County Departments, Zone 11, and Zone 13.
- Recommended growth detailed later in this section.

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

- Stormwater Utility - Unincorporated Area has decreased \$2,511,130.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DWR - Add Funding for Stormwater Utility I Fee					
	685,000	0	685,000	0	0.0

Add funding for the Stormwater Utility I Fee Update. Funding is required for two consulting contracts related to public affairs and conducting a fee study, as well as, mailing and postage expenses for notices and ballots, balloting, and tabulation services from the Clerk of the Board, and legal services from County Counsel. DWR's strategic plan emphasizes financial resilience, to ensure long-term sustainability and continue providing cost-effective public services to County residents. This request includes \$685,000 in one-time costs. These costs will be funded by increases in estimated property tax revenue.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DWR - Add One Class 213 Vehicle Stormwater Utility					
	70,800	0	70,800	0	0.0
Add one Heavy Equipment Class 213 to Stormwater Utility. An additional tool trailer and a portable restroom is required to properly support employees working at offsite locations. Without these resources, crews face delays in transporting essential equipment and lack access to basic sanitary facilities. Providing this equipment improves efficiency, supports employee well-being, and ensures compliance with workplace safety expectations. These additions are essential for maintaining productive and professional field operations. Costs include \$60,000 in one time funding for the trailer, porta-potty, and necessary upgrades and \$10,800 in on-going Department of General Services - Fleet rental costs. This request will be funded by revenue from Utility Service Charges due to a steady rate of customer growth.					
DWR - Add One Class 660 Vehicle Stormwater Utility					
	70,000	0	70,000	0	0.0
Add one Heavy Equipment Class 660 to Stormwater Utility. A backhoe is essential for the Department of Water Resources' Stormwater Utility staff to efficiently maintain and repair critical drainage infrastructure. Its versatility and power allow crews to complete excavation and repair tasks more safely, reducing manual labor and operational delays. This request includes \$70,000 in one-time costs to support the purchase of vital equipment and is funded by revenue from Utility Service Charges due to a steady rate of customer growth.					

Water Resources Finance and Administration

Program Overview

Water Resources Finance and Administration provides financial planning, budget, accounting, facilities management, information technology, personnel, safety, and administrative support to the Stormwater Utility Program and the Sacramento County Water Agency (SCWA).

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$4,268,455	\$4,473,827	\$5,027,523	\$553,696	12.4%
Services & Supplies	\$7,402,660	\$8,175,880	\$7,622,661	\$(553,219)	(6.8)%
Other Charges	\$0	\$337,155	\$116,780	\$(220,375)	(65.4)%
Intrafund Charges	\$11,635,944	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$23,307,060	\$12,986,862	\$12,766,964	\$(219,898)	(1.7)%
Other Intrafund Reimbursements	\$(11,635,944)	\$0	\$0	\$0	0.0%
Intrafund Reimbursements within Department	\$(4,871,970)	\$(5,604,700)	\$(5,287,800)	\$316,900	(5.7)%
Total Intrafund Reimbursements	\$(16,507,914)	\$(5,604,700)	\$(5,287,800)	\$316,900	(5.7)%
Total Expenditures/Appropriations	\$6,799,146	\$7,382,162	\$7,479,164	\$97,002	1.3%
Provision for Reserves	\$32,395	\$42,741	\$0	\$(42,741)	(100.0)%
Total Financing Uses	\$6,831,541	\$7,424,903	\$7,479,164	\$54,261	0.7%
Revenue from Use Of Money & Property	\$54,314	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$3,299	\$0	\$0	\$0	0.0%
Charges for Services	\$6,784,275	\$7,382,162	\$7,479,164	\$97,002	1.3%
Revenue	\$6,841,887	\$7,382,162	\$7,479,164	\$97,002	1.3%
Total Revenue	\$6,841,887	\$7,382,162	\$7,479,164	\$97,002	1.3%
Fund Balance	\$32,395	\$42,741	\$0	\$(42,741)	(100.0)%
Total Use of Fund Balance	\$32,395	\$42,741	\$0	\$(42,741)	(100.0)%
Total Financing Sources	\$6,874,282	\$7,424,903	\$7,479,164	\$54,261	0.7%
Net Cost	\$(42,742)	\$0	\$0	\$0	0.0%
Positions	26.0	27.0	28.0	1.0	3.7%

Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases in annual software licenses to maintain operations.

- A decrease in salary savings due to historical vacancies.
- Decreases in allocated costs for support services, including liability insurance costs.
- Decreases in safety supplies due to right sizing the budget.
- A decrease in Department of Technology staff labor due to increased efficiency of current staff.
- A decrease in the reimbursement between programs resulting from a net decrease in administrative charges that are reimbursable by Stormwater Utility.
- Recommended growth detailed later in this section.

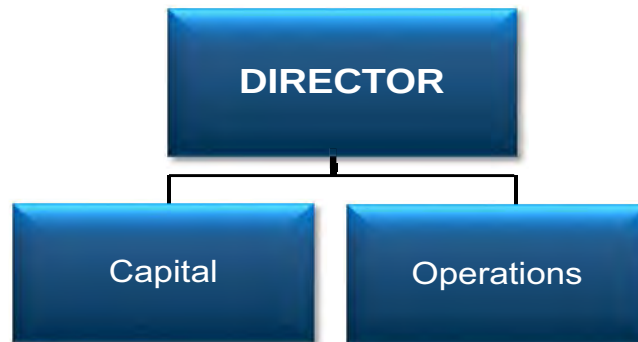
The change in total revenue is due to:

- A net increase in administrative charges that are reimbursable by the Water Enterprise (BU 3050000) Budget.
- Removal of revenue from Sacramento Central Groundwater Authority as Water Resources Finance & Administration is no longer providing support to the entity.
- Recommended growth detailed later in this section.

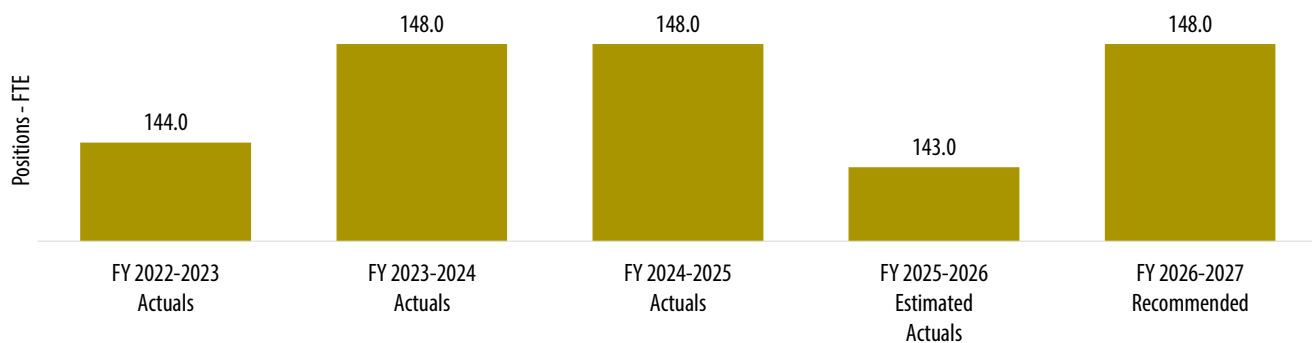
Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DWR - Add 1.0 FTE Administrative Service Officer I - Finance and Administration					
	123,763	0	123,763	0	1.0
Add 1.0 FTE Administrative Services Officer I to the Finance and Administration section. A dedicated Capital Asset position is critical for maintaining accurate records, ensuring compliance, and protecting the organization's long-term investments. This role provides essential oversight of asset conditions, lifecycle planning, and infrastructure needs to support strategic budgeting and operational stability. It also plays a key role in maintaining and updating the Capital Improvement Plan (CIP) by ensuring that project costs, asset valuations, and replacement schedules are based on accurate, up-to-date data. Reliable capital asset tracking is also foundational for future rate-setting efforts, as rate studies depend on precise information about long-term capital needs, depreciation, and infrastructure replacement cycles. By maintaining accurate asset records and aligning them with CIP projections, this position strengthens the organization's ability to justify rate adjustments and demonstrate responsible financial planning. This cost will be funded by interfund and intrafund revenues from the various DWR operating funds.					
DWR - Add Funding for Customer Service Training - Safety and Training					
	50,000	0	50,000	0	0.0
Add funding for Customer Service Training for the Department of Water Resources' (DWR) staff. As part of the Community Services Agency's focus on improving customer service, DWR, Department of Transportation, and Community Development have developed a customer service training syllabus for all staff. This request includes \$50,000 in on-going training costs. These DWR costs will be funded by interfund and intrafund revenues from the various DWR operating funds.					
DWR - Reallocate 1.0 FTE Executive Secretary to 1.0 FTE Sr. Accounting Manager - Finance and Administration					
	71,338	0	71,338	0	0.0
Reallocate 1.0 FTE (vacant) Executive Secretary to 1.0 FTE Senior Accounting Manager in the Finance and Administration Section. This position is essential to maintaining the agency's long-term financial stability by developing defensible, data-driven rate structures and overseeing the analyses that support equitable and transparent fee adjustments. It provides critical leadership, cross-departmental coordination, and oversight of financial reporting and audit functions to ensure compliance, accuracy, and sustainable funding for operational and capital needs. This cost will be funded by interfund and interfund revenues from the various DWR operating funds.					

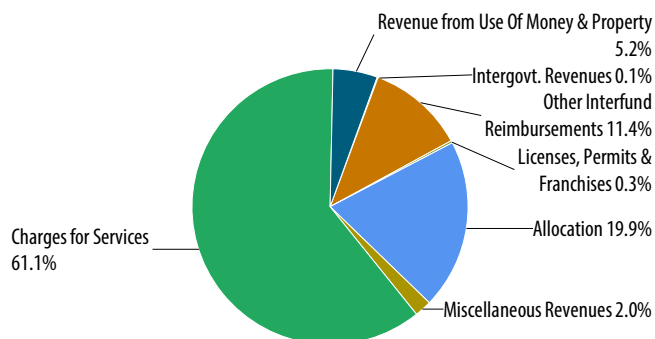
Water Agency Enterprise
Department Structure
Matt Satow, Director



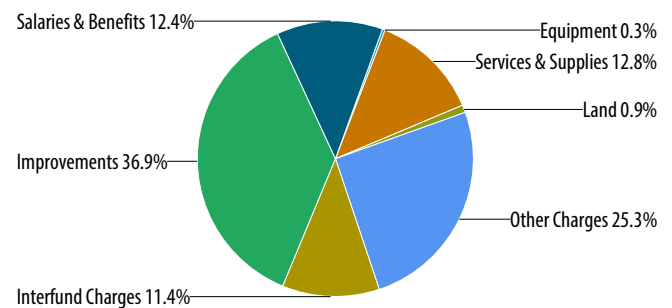
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency (SCWA)** provides a reliable supply of clean, safe water through its various service areas including a conjunctive use program that utilizes a combination of surface water, groundwater, and recycled water sources for residents located in urbanized areas of central Sacramento County and in portions of the cities of Rancho Cordova and Elk Grove. Promoting safe and efficient use of the water system, the SCWA continues to meet increasingly stringent regulatory requirements for drinking water quality and environmental protection in a service area covering a 120+ square mile region. Operating as an enterprise fund, the SCWA Water Supply Division is financially self-supporting with expenses paid for by revenue generated from developer fees and water sales to both commercial and residential customers. SCWA's functions include planning, developing, operating and maintaining water facilities and infrastructure necessary to treat and deliver water to both retail and wholesale customers.

The Water Agency Enterprise includes the following programs:

- Zone 40 Capital Development
- Zone 41 Maintenance and Operations
- Zone 50 Capital Development

Goals

- Provide funding and oversight for the construction of major Water Supply Facilities, and ensure urban development is consistent with approved Water Supply Master Plans, the County General Plan, and the County water system improvement standards and construction specifications.
- Maintain sufficient infrastructure including wells, treatment facilities, transmission facilities, and distribution facilities to meet water quality and delivery needs.
- Meet or exceed the Water Forum Goals and Water Supply Master Plan goals for efficient water use.

Accomplishments

- The Sacramento County Water Agency (SCWA) has completed one Water Supply improvement project, rehabilitated three existing water wells, and continued to construct or start construction on three additional projects. These include the Phase 4-5-6 Arden Service Area Pipe and Meter Installation Project, the Metro Air Park Water Storage Tank project, as well as the Mather Water Storage Tank Seismic Upgrade project. SCWA also kicked off the pre-design stage of the North Service Area Pipeline and Tank and Booster Station project.
- SCWA has implemented a new fluoride feed system at the Vineyard Treatment Plant, upgraded the Plant Logic Controller and associated hardware at the Metro Air Park tank and booster facility, and replaced the chain and flights along with the drive systems at the Freeport intake facility.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Zone 40 Capital Development	\$39,032,135	\$83,582,097	\$88,029,443	\$4,447,346	5.3%
Zone 41 Maintenance and Operations	\$104,850,245	\$101,639,800	\$85,700,575	\$(15,939,225)	(15.7)%
Zone 50 Capital Development	\$408,264	\$8,223,607	\$1,730,534	\$(6,493,073)	(79.0)%
Gross Expenditures/Appropriations	\$144,290,644	\$193,445,504	\$175,460,552	\$(17,984,952)	(9.3)%
Total Expenditures/Appropriations	\$144,290,644	\$193,445,504	\$175,460,552	\$(17,984,952)	(9.3)%
Revenue	\$139,892,098	\$130,797,321	\$120,515,874	\$(10,281,447)	(7.9)%
Total Interfund Reimbursements	\$0	\$20,000,000	\$20,000,000	\$0	0.0%
Total Revenue	\$139,892,098	\$150,797,321	\$140,515,874	\$(10,281,447)	(6.8)%
Net Cost	\$4,398,546	\$42,648,183	\$34,944,678	\$(7,703,505)	(18.1)%
Positions	148.0	143.0	148.0	5.0	3.5%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$19,125,442	\$19,664,423	\$21,801,459	\$2,137,036	10.9%
Services & Supplies	\$19,399,664	\$22,055,431	\$22,424,520	\$369,089	1.7%
Other Charges	\$39,934,983	\$41,892,711	\$44,404,349	\$2,511,638	6.0%
Land	\$6,976	\$500,000	\$1,520,000	\$1,020,000	204.0%
Improvements	\$64,938,236	\$88,559,621	\$64,745,224	\$(23,814,397)	(26.9)%
Equipment	\$784,681	\$580,000	\$565,000	\$(15,000)	(2.6)%
Interfund Charges	\$100,662	\$20,193,318	\$20,000,000	\$(193,318)	(1.0)%
Gross Expenditures/Appropriations	\$144,290,644	\$193,445,504	\$175,460,552	\$(17,984,952)	(9.3)%
Total Expenditures/Appropriations	\$144,290,644	\$193,445,504	\$175,460,552	\$(17,984,952)	(9.3)%
Licenses, Permits & Franchises	\$951,656	\$508,728	\$488,800	\$(19,928)	(3.9)%
Fines, Forfeitures & Penalties	\$33,099	\$0	\$0	\$0	0.0%
Revenue from Use Of Money & Property	\$11,830,626	\$8,092,200	\$9,141,862	\$1,049,662	13.0%
Intergovernmental Revenues	\$19,154	\$250,000	\$167,102	\$(82,898)	(33.2)%
Charges for Services	\$123,406,376	\$118,944,393	\$107,213,955	\$(11,730,438)	(9.9)%
Miscellaneous Revenues	\$3,645,687	\$3,002,000	\$3,504,155	\$502,155	16.7%
Other Financing Sources	\$5,501	\$0	\$0	\$0	0.0%
Revenue	\$139,892,098	\$130,797,321	\$120,515,874	\$(10,281,447)	(7.9)%
Other Interfund Reimbursements	\$0	\$20,000,000	\$20,000,000	\$0	0.0%
Total Interfund Reimbursements	\$0	\$20,000,000	\$20,000,000	\$0	0.0%
Total Revenue	\$139,892,098	\$150,797,321	\$140,515,874	\$(10,281,447)	(6.8)%
Net Cost	\$4,398,546	\$42,648,183	\$34,944,678	\$(7,703,505)	(18.1)%
Positions	148.0	143.0	148.0	5.0	3.5%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have increased 5.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE net mid-year increase.
- 5.0 FTE increase in recommended growth requests.
- 1.0 FTE recommended net Base decrease.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Zone 41 Maintenance and Operations	893,938	0	893,938	0	5.0

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, rehabilitation 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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,659,059	\$1,853,181	\$1,985,529	\$132,348	7.1%
Services & Supplies	\$408,292	\$998,460	\$1,354,778	\$356,318	35.7%
Other Charges	\$23,410,600	\$23,357,570	\$23,586,054	\$228,484	1.0%
Land	\$6,976	\$500,000	\$1,520,000	\$1,020,000	204.0%
Improvements	\$13,446,546	\$36,659,568	\$39,563,082	\$2,903,514	7.9%
Equipment	\$0	\$20,000	\$20,000	\$0	0.0%
Interfund Charges	\$100,662	\$20,193,318	\$20,000,000	\$(193,318)	(1.0)%
Gross Expenditures/Appropriations	\$39,032,135	\$83,582,097	\$88,029,443	\$4,447,346	5.3%
Total Expenditures/Appropriations	\$39,032,135	\$83,582,097	\$88,029,443	\$4,447,346	5.3%
Fines, Forfeitures & Penalties	\$33,099	\$0	\$0	\$0	0.0%
Revenue from Use Of Money & Property	\$9,364,000	\$7,613,500	\$8,298,700	\$685,200	9.0%
Intergovernmental Revenues	\$2,639	\$0	\$163,102	\$163,102	100.0%
Charges for Services	\$81,486,928	\$65,863,935	\$56,119,132	\$(9,744,803)	(14.8)%
Miscellaneous Revenues	\$2,239,900	\$1,700,000	\$1,897,968	\$197,968	11.6%
Revenue	\$93,126,565	\$75,177,435	\$66,478,902	\$(8,698,533)	(11.6)%
Total Revenue	\$93,126,565	\$75,177,435	\$66,478,902	\$(8,698,533)	(11.6)%
Net Cost	\$(54,094,430)	\$8,404,662	\$21,550,541	\$13,145,879	156.4%
Positions	28.0	27.0	27.0	0.0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs, partially offset by salary savings.
- An increase in Capital Improvement Plan (CIP) project costs and land acquisitions for the North Service Area.
- An increase in consulting services for the Urban Water Master Plan update.
- An increase in depreciation expense resulting from completed CIP projects.

- A decrease in interfund charges to the General Fund for Delta Conveyance Project legal fees.
- A decrease in interest expense per debt repayment schedule.

The change in total revenue is due to:

- An increase in interest revenue due to a higher cash balance.
- An increase in special capital development revenue due to additional customer accounts.
- A decline in development fee revenue is anticipated due to a slower pace of development.

Net Cost reflects a decrease in working capital.

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 state. Revenue and other funding sources to Zone 41 activities are provided by utility charges, connection permit fees, construction water permits, loans, bonds and grants - all of which fund water system operations, capital projects, regulatory compliance 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, dated June 28, 2002.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$17,466,383	\$17,811,242	\$19,815,930	\$2,004,688	11.3%
Services & Supplies	\$18,977,448	\$20,941,971	\$21,017,042	\$75,071	0.4%
Other Charges	\$16,502,549	\$18,513,241	\$20,640,461	\$2,127,220	11.5%
Improvements	\$51,119,183	\$43,813,346	\$23,682,142	\$(20,131,204)	(45.9)%
Equipment	\$784,681	\$560,000	\$545,000	\$(15,000)	(2.7)%
Gross Expenditures/Appropriations	\$104,850,245	\$101,639,800	\$85,700,575	\$(15,939,225)	(15.7)%
Total Expenditures/Appropriations	\$104,850,245	\$101,639,800	\$85,700,575	\$(15,939,225)	(15.7)%
Licenses, Permits & Franchises	\$951,656	\$508,728	\$488,800	\$(19,928)	(3.9)%
Revenue from Use Of Money & Property	\$2,460,036	\$459,200	\$828,395	\$369,195	80.4%
Intergovernmental Revenues	\$16,515	\$250,000	\$4,000	\$(246,000)	(98.4)%
Charges for Services	\$41,443,725	\$44,860,869	\$49,927,841	\$5,066,972	11.3%
Miscellaneous Revenues	\$1,405,788	\$1,302,000	\$1,606,187	\$304,187	23.4%
Other Financing Sources	\$5,501	\$0	\$0	\$0	0.0%
Revenue	\$46,283,220	\$47,380,797	\$52,855,223	\$5,474,426	11.6%
Other Interfund Reimbursements	\$0	\$20,000,000	\$20,000,000	\$0	0.0%
Total Interfund Reimbursements	\$0	\$20,000,000	\$20,000,000	\$0	0.0%
Total Revenue	\$46,283,220	\$67,380,797	\$72,855,223	\$5,474,426	8.1%
Net Cost	\$58,567,025	\$34,259,003	\$12,845,352	\$(21,413,651)	(62.5)%
Positions	120.0	116.0	121.0	5.0	4.3%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.
- A decrease due to deletion of 1.0 FTE vacant Associate Civil Engineer and reallocation of 1.0 FTE vacant Principal Engineering Technician to 1.0 FTE Assistant Engineer II based on program needs.
- An increase in depreciation expense resulting from completed Arden Service Area projects.
- Decreases in anticipated capital costs due to delays and completion of various Capital Improvement Plan projects.
- A decrease in interest expense per the debt repayment schedule.
- Recommended growth detailed later in this section.

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

- An increase in water service charges due to approved rate increase effective July 1, 2026, and new customer accounts.
- An increase in interest income due to bond proceed investments.
- An increase in water resale charges due to increased rate and usage.
- A decrease in intergovernmental revenues due to change in accounting for shared cost reimbursements.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in working capital.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCWA - Add 1.0 FTE Water Quality Control System Technician - Zone 41 Maintenance and Operations					
	150,106	0	150,106	0	1.0

Add 1.0 FTE Water Quality System Control Technician in Sacramento County Water Agency's Zone 41 Maintenance and Operations program to support critical water quality monitoring and system control functions necessary to maintain regulatory compliance and system reliability. This position is also needed to meet new requirements under California's Making Conservation a California Way of Life regulation, which emphasizes improved water-use efficiency, enhanced system monitoring, accurate data reporting, and proactive identification of water loss and system performance issues.

The Water Quality System Control Technician will perform essential duties including water quality sampling and analysis, monitoring and adjusting system controls, maintaining instrumentation and SCADA systems, supporting regulatory reporting, and ensuring timely response to water quality concerns. This role strengthens the Agency's ability to meet state-mandated conservation and water-use objectives by improving data accuracy, operational oversight, and system performance documentation.

This position will be funded by a projection of 900 new customer accounts paying water service charges and a 7% rate increase effective July 1, 2026, ensuring financial sustainability as the system continues to grow.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SCWA - Add 3.0 FTE Water System Operator and 1.0 FTE Engineering Technician II - Zone 41 Maintenance and Operations					
	474,640	0	474,640	0	4.0
Add 3.0 FTE Water System Operators and 1.0 FTE Engineering Technician II to the Zone 41 Maintenance and Operations program. These positions are needed to meet growing operational demands and comply with California's Making Conservation a California Way of Life regulation, which requires improved water use efficiency, accurate metering, and stronger documentation of system performance. The regulation also establishes long term water use objectives, increasing the need to reduce water loss, improve data accuracy, and demonstrate progress toward state mandated efficiency standards. Together, these positions will support core operational and technical functions, including meter installation, testing, reading, and replacement of about 1,000 aging meters annually; hydrant inspection and maintenance; leak detection and water loss control; and customer service response. Technical duties include plan review, construction administration, permit compliance, system mapping, and support for conservation driven infrastructure and regulatory reporting.					
These positions will be funded through a projection of 900 new customer accounts and a 7% rate increase effective July 1, 2026, ensuring financial sustainability as the system grows.					
SCWA - Add Funding for VSWTP Remodeling - Zone 41 Maintenance and Operations					
	160,000	0	160,000	0	0.0
Add funding for Vineyard Surface Water Treatment Plant (VSWTP) remodeling. This remodel will allow for higher space efficiency and convert underused areas into functional work zones, allowing more people or activities to fit without expanding the footprint. Additional one-time costs will include \$120,000 in modular furniture and \$40,000 for architectural services. The remodeling will be funded by a conservative account growth of 900 new customers paying water service charges and 7% rate increase effective July 1, 2026.					
SCWA - Add Two Class 110 Vehicle - Zone 41 Maintenance and Operations					
	109,192	0	109,192	0	0.0
Add funding for two Class 110 vehicles. Due to shortage of vehicles available at Vineyard Surface Water Treatment Plant, employees have had to double up or use personal vehicles. The additional vehicles are needed so that staff do not have to use their personal vehicles or double up and will allow staff to work independently and efficiently. The vehicles will be funded by a conservative account growth of 900 new customers paying water service charges and 7% rate increase effective July 1, 2026.					

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 the payment of connection fees to the City of Sacramento representing a share of capital costs for firm capacity water supply delivered to the Zone, as described in the Zone 50 Water Supply Master Plan adopted on October 25, 2005, and revised on April 10, 2018; 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, Wholesale and Wheeling Water Service Agreement.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$13,923	\$115,000	\$52,700	\$(62,300)	(54.2)%
Other Charges	\$21,834	\$21,900	\$177,834	\$155,934	712.0%
Improvements	\$372,507	\$8,086,707	\$1,500,000	\$(6,586,707)	(81.5)%
Gross Expenditures/Appropriations	\$408,264	\$8,223,607	\$1,730,534	\$(6,493,073)	(79.0)%
Total Expenditures/Appropriations	\$408,264	\$8,223,607	\$1,730,534	\$(6,493,073)	(79.0)%
Revenue from Use Of Money & Property	\$6,590	\$19,500	\$14,767	\$(4,733)	(24.3)%
Charges for Services	\$475,723	\$8,219,589	\$1,166,982	\$(7,052,607)	(85.8)%
Revenue	\$482,313	\$8,239,089	\$1,181,749	\$(7,057,340)	(85.7)%
Total Revenue	\$482,313	\$8,239,089	\$1,181,749	\$(7,057,340)	(85.7)%
Net Cost	\$(74,049)	\$(15,482)	\$548,785	\$564,267	(3,644.7)%

Summary of Changes

The change in total appropriations is due to:

- A decrease in anticipated capital costs due to completion of a Capital Improvement Plan (CIP) project.
- An increase in depreciation expense resulting from completed CIP projects.

The change in total revenue is due to:

- A decrease in development fee revenue due to a slower pace of development in the Metro Air Park (MAP) area.
- A decrease in reimbursements from MAP community facilities district for costs associated with the MAP tank and booster station CIP project, which is anticipated to be completed.

Net Cost reflects a decrease in working capital.

Water Agency Zone 11 - Drainage Infrastructure

Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency Zone 11** is financed by development drainage permit fees and its functions include reviewing drainage studies and improvement plans for compliance with County standards; reviewing grading plans for Federal Emergency Management Agency (FEMA) compliance; financing the construction of major trunk drainage facilities in the urban and urbanizing areas of the unincorporated County and the cities of Citrus Heights and Elk Grove; providing the general public with flood information relevant for their proposed construction projects; and permitting phased construction of facilities to conform to master plans. Zone 11 includes the following programs:

- Beach Stone Lakes Flood Mitigation
- Zone 11 Drainage Development

Goals

- Develop standards for drainage facilities that protect the public and the environment from flood hazards and water quality impacts.
- Approve drainage studies, conditions of development approval, and improvement plans that conform to County ordinances and improvement standards to protect life, property, and the environment.
- Successfully manage and implement the Zone 11 Fee and Credit Program.

Accomplishments

- Completed the Gerber Creek Phase 4A segment of the North Vineyard Station Open Space Preserve Trail and Landscaping multi-phase project.
- Reviewed numerous entitlement applications, drainage studies, grading plans, and improvement plans for a variety of development projects ranging from rural parcel maps to infill projects, subdivisions, and large master-planned areas.
- Completed the Elder Creek and Gerber Creek Letter of Map Revision (LOMR), including the Laguna Creek Spill between Laguna Creek and Gerber Creek. This revision updated the FEMA floodplain map to reflect drainage improvements, reducing the overall floodplain and facilitating development in the North Vineyard Station and Florin Vineyard Gap master-planned areas.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Beach Stone Lakes Flood Mitigation	\$31,465	\$78,100	\$77,000	\$(1,100)	(1.4)%
Zone 11 Drainage Development	\$10,870,575	\$24,819,700	\$17,340,900	\$(7,478,800)	(30.1)%
Gross Expenditures/Appropriations	\$10,902,041	\$24,897,800	\$17,417,900	\$(7,479,900)	(30.0)%
Total Expenditures/Appropriations	\$10,902,041	\$24,897,800	\$17,417,900	\$(7,479,900)	(30.0)%
Provision for Reserves	\$6,940,703	\$4,602,658	\$1,667,100	\$(2,935,558)	(63.8)%
Total Financing Uses	\$17,842,744	\$29,500,458	\$19,085,000	\$(10,415,458)	(35.3)%
Revenue	\$12,499,520	\$15,316,900	\$10,342,000	\$(4,974,900)	(32.5)%
Total Interfund Reimbursements	\$0	\$2,000,000	\$1,000,000	\$(1,000,000)	(50.0)%
Total Revenue	\$12,499,520	\$17,316,900	\$11,342,000	\$(5,974,900)	(34.5)%
Total Use of Fund Balance	\$16,767,903	\$12,183,558	\$7,743,000	\$(4,440,558)	(36.4)%
Total Financing Sources	\$29,267,423	\$29,500,458	\$19,085,000	\$(10,415,458)	(35.3)%
Net Cost	\$(11,424,680)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$2,168,293	\$3,300,800	\$2,960,400	\$(340,400)	(10.3)%
Other Charges	\$4,661,962	\$13,128,300	\$8,497,400	\$(4,630,900)	(35.3)%
Land	\$5,416	\$753,100	\$739,000	\$(14,100)	(1.9)%
Improvements	\$4,066,369	\$5,715,600	\$4,221,100	\$(1,494,500)	(26.1)%
Interfund Charges	\$0	\$2,000,000	\$1,000,000	\$(1,000,000)	(50.0)%
Gross Expenditures/Appropriations	\$10,902,041	\$24,897,800	\$17,417,900	\$(7,479,900)	(30.0)%
Total Expenditures/Appropriations	\$10,902,041	\$24,897,800	\$17,417,900	\$(7,479,900)	(30.0)%
Provision for Reserves	\$6,940,703	\$4,602,658	\$1,667,100	\$(2,935,558)	(63.8)%
Total Financing Uses	\$17,842,744	\$29,500,458	\$19,085,000	\$(10,415,458)	(35.3)%
Licenses, Permits & Franchises	\$5,911,255	\$6,243,200	\$2,550,000	\$(3,693,200)	(59.2)%
Revenue from Use Of Money & Property	\$2,139,447	\$1,633,400	\$1,682,000	\$48,600	3.0%
Intergovernmental Revenues	\$757,848	\$0	\$0	\$0	0.0%
Charges for Services	\$3,690,970	\$7,440,300	\$6,110,000	\$(1,330,300)	(17.9)%
Revenue	\$12,499,520	\$15,316,900	\$10,342,000	\$(4,974,900)	(32.5)%
Other Interfund Reimbursements	\$0	\$2,000,000	\$1,000,000	\$(1,000,000)	(50.0)%
Total Interfund Reimbursements	\$0	\$2,000,000	\$1,000,000	\$(1,000,000)	(50.0)%
Total Revenue	\$12,499,520	\$17,316,900	\$11,342,000	\$(5,974,900)	(34.5)%
Reserve Release	\$1,661,251	\$758,878	\$4,224,799	\$3,465,921	456.7%
Fund Balance	\$15,106,652	\$11,424,680	\$3,518,201	\$(7,906,479)	(69.2)%
Total Use of Fund Balance	\$16,767,903	\$12,183,558	\$7,743,000	\$(4,440,558)	(36.4)%
Total Financing Sources	\$29,267,423	\$29,500,458	\$19,085,000	\$(10,415,458)	(35.3)%
Net Cost	\$(11,424,680)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$31,465	\$78,100	\$77,000	\$(1,100)	(1.4)%
Gross Expenditures/Appropriations	\$31,465	\$78,100	\$77,000	\$(1,100)	(1.4)%
Total Expenditures/Appropriations	\$31,465	\$78,100	\$77,000	\$(1,100)	(1.4)%
Provision for Reserves	\$110,749	\$774,683	\$93,900	\$(680,783)	(87.9)%
Total Financing Uses	\$142,214	\$852,783	\$170,900	\$(681,883)	(80.0)%
Revenue from Use Of Money & Property	\$85,200	\$65,100	\$92,400	\$27,300	41.9%
Intergovernmental Revenues	\$757,848	\$0	\$0	\$0	0.0%
Revenue	\$843,048	\$65,100	\$92,400	\$27,300	41.9%
Total Revenue	\$843,048	\$65,100	\$92,400	\$27,300	41.9%
Fund Balance	\$86,849	\$787,683	\$78,500	\$(709,183)	(90.0)%
Total Use of Fund Balance	\$86,849	\$787,683	\$78,500	\$(709,183)	(90.0)%
Total Financing Sources	\$929,897	\$852,783	\$170,900	\$(681,883)	(80.0)%
Net Cost	\$(787,683)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in anticipated labor requirements from Water Resources staff.

The change in total revenue is due to:

- An increase in interest income due to a higher cash balance.

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

- Beach Stone Lakes Flood Mitigation has increased \$93,900.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$2,136,827	\$3,222,700	\$2,883,400	\$(339,300)	(10.5)%
Other Charges	\$4,661,962	\$13,128,300	\$8,497,400	\$(4,630,900)	(35.3)%
Land	\$5,416	\$753,100	\$739,000	\$(14,100)	(1.9)%
Improvements	\$4,066,369	\$5,715,600	\$4,221,100	\$(1,494,500)	(26.1)%
Interfund Charges	\$0	\$2,000,000	\$1,000,000	\$(1,000,000)	(50.0)%
Gross Expenditures/Appropriations	\$10,870,575	\$24,819,700	\$17,340,900	\$(7,478,800)	(30.1)%
Total Expenditures/Appropriations	\$10,870,575	\$24,819,700	\$17,340,900	\$(7,478,800)	(30.1)%
Provision for Reserves	\$6,829,954	\$3,827,975	\$1,573,200	\$(2,254,775)	(58.9)%
Total Financing Uses	\$17,700,529	\$28,647,675	\$18,914,100	\$(9,733,575)	(34.0)%
Licenses, Permits & Franchises	\$5,911,255	\$6,243,200	\$2,550,000	\$(3,693,200)	(59.2)%
Revenue from Use Of Money & Property	\$2,054,247	\$1,568,300	\$1,589,600	\$21,300	1.4%
Charges for Services	\$3,690,970	\$7,440,300	\$6,110,000	\$(1,330,300)	(17.9)%
Revenue	\$11,656,472	\$15,251,800	\$10,249,600	\$(5,002,200)	(32.8)%
Other Interfund Reimbursements	\$0	\$2,000,000	\$1,000,000	\$(1,000,000)	(50.0)%
Total Interfund Reimbursements	\$0	\$2,000,000	\$1,000,000	\$(1,000,000)	(50.0)%
Total Revenue	\$11,656,472	\$17,251,800	\$11,249,600	\$(6,002,200)	(34.8)%
Reserve Release	\$1,661,251	\$758,878	\$4,224,799	\$3,465,921	456.7%
Fund Balance	\$15,019,803	\$10,636,997	\$3,439,701	\$(7,197,296)	(67.7)%
Total Use of Fund Balance	\$16,681,054	\$11,395,875	\$7,664,500	\$(3,731,375)	(32.7)%
Total Financing Sources	\$28,337,526	\$28,647,675	\$18,914,100	\$(9,733,575)	(34.0)%
Net Cost	\$(10,636,997)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Decreases primarily in contract services related to drainage studies, plan reviews, hydrology and hydraulic modeling for development projects, as well as a contract for the Zone 11A Fee Plan study.
- Decreases in labor requirements from Water Resources staff.
- Decreases in credits against drainage fees and reimbursement payments.

- Decreases in expenses for home elevations due to no anticipated home elevations for FY 2026-27.
- Decreases in anticipated Capital Improvement Plan (CIP) costs, primarily due to lower expected expenses for the Elder and Gerber Creek Landscape and Irrigation project in Zones 11N and 11W, and the cancellation of the Lambert Road Bridge Log Boom Project.
- A decrease in reimbursement due to a lower interfund loan transfer required from Zone 11A to Zone 11N for the Elder Gerber Creek Landscape/Irrigation Project.

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

- Decreases in development fee revenue due a slower pace of development.
- Decreases in anticipated development fee credit revenue, resulting from the nature of the construction development market.
- A decrease in interfund reimbursement due to a lower interfund loan transfer required from Zone 11A to Zone 11N for the Elder Gerber Creek Landscape/Irrigation Project.
- An increase in interest income due to a higher cash balance.

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

- Zone 11A has decreased \$2,167,200.
- Zone 11B has decreased \$589,100.
- Zone 11C has decreased \$298,900.
- Zone 11N has decreased \$515,800.
- Zone 11W has decreased \$653,799.
- Zone 11X has increased \$1,573,200.

Water Agency Zone 13

Budget Unit Functions & Responsibilities

The **Sacramento County Water Agency Zone 13** program funds regional water, groundwater, drainage, and flood control studies, planning, and monitoring. It is financed primarily through assessments levied in specific geographical areas. Program functions include conducting regional water resources planning activities, providing partial funding 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.

Zone 13 includes the following programs:

- Zone 13
- Sacramento County Groundwater Sustainability Agency

Goals

- Provide long range planning in order to ensure an adequate and reliable regional water supply.
- Develop long range plans to address regional drainage and flood control issues.
- Ensure compliance with the Sustainable Groundwater Management Act and provide long-term planning in order to ensure an adequate and reliable groundwater system.

Accomplishments

- The Water Forum made major progress on updating the 2001 Water Forum Agreement by convening stakeholders on climate change, groundwater management, water conservation, habitat projects, and forest management - key work that will shape the new agreement expected this fiscal year. The update reflects major shifts in water policy and continues to guide protection of the Lower American River. A significant accomplishment this year was the approval of a new funding formula that substantially reduces Zone 13's long standing financial contribution.
- Water Resources (acting as the Sacramento County Groundwater Sustainability Agency) successfully implemented a new groundwater sustainability fee in the Solano Subbasin and updated the Cosumnes Subbasin groundwater sustainability fee to better support Groundwater Sustainability Agency activities and reduce the burden to Zone 13.
- Sacramento County has partnered with all incorporated cities and numerous special districts to complete a countywide plan multi-jurisdictional Local Hazard Mitigation Plan (LHMP). This includes coordination of meetings with participating jurisdictions, external stakeholders, and community members. The hazard identification phase is now approaching completion. A public review draft of the LHMP is anticipated for release by October 2026, with final submittal to the California Governor's Office of Emergency Services and the Federal Emergency Management Agency expected in December 2026.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Groundwater Sustainability Agency	\$0	\$0	\$143,600	\$143,600	100.0%
Zone 13 Water and Drainage Studies	\$2,482,304	\$2,768,728	\$1,907,495	\$(861,233)	(31.1)%
Gross Expenditures/Appropriations	\$2,482,304	\$2,768,728	\$2,051,095	\$(717,633)	(25.9)%
Total Expenditures/Appropriations	\$2,482,304	\$2,768,728	\$2,051,095	\$(717,633)	(25.9)%
Provision for Reserves	\$1,289,137	\$513,959	\$1,316,347	\$802,388	156.1%
Total Financing Uses	\$3,771,441	\$3,282,687	\$3,367,442	\$84,755	2.6%
Revenue	\$2,446,591	\$2,701,637	\$2,680,453	\$(21,184)	(0.8)%
Total Interfund Reimbursements	\$300,000	\$200,000	\$0	\$(200,000)	(100.0)%
Total Revenue	\$2,746,591	\$2,901,637	\$2,680,453	\$(221,184)	(7.6)%
Total Use of Fund Balance	\$1,405,900	\$381,050	\$686,989	\$305,939	80.3%
Total Financing Sources	\$4,152,491	\$3,282,687	\$3,367,442	\$84,755	2.6%
Net Cost	\$(381,050)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$1,645,069	\$1,896,245	\$1,598,612	\$(297,633)	(15.7)%
Other Charges	\$837,235	\$872,483	\$452,483	\$(420,000)	(48.1)%
Gross Expenditures/Appropriations	\$2,482,304	\$2,768,728	\$2,051,095	\$(717,633)	(25.9)%
Total Expenditures/Appropriations	\$2,482,304	\$2,768,728	\$2,051,095	\$(717,633)	(25.9)%
Provision for Reserves	\$1,289,137	\$513,959	\$1,316,347	\$802,388	156.1%
Total Financing Uses	\$3,771,441	\$3,282,687	\$3,367,442	\$84,755	2.6%
Revenue from Use Of Money & Property	\$59,094	\$15,000	\$50,000	\$35,000	233.3%
Intergovernmental Revenues	\$0	\$296,250	\$74,063	\$(222,187)	(75.0)%
Charges for Services	\$2,387,497	\$2,390,387	\$2,556,390	\$166,003	6.9%
Revenue	\$2,446,591	\$2,701,637	\$2,680,453	\$(21,184)	(0.8)%
Other Interfund Reimbursements	\$300,000	\$200,000	\$0	\$(200,000)	(100.0)%
Total Interfund Reimbursements	\$300,000	\$200,000	\$0	\$(200,000)	(100.0)%
Total Revenue	\$2,746,591	\$2,901,637	\$2,680,453	\$(221,184)	(7.6)%
Fund Balance	\$1,405,900	\$381,050	\$686,989	\$305,939	80.3%
Total Use of Fund Balance	\$1,405,900	\$381,050	\$686,989	\$305,939	80.3%
Total Financing Sources	\$4,152,491	\$3,282,687	\$3,367,442	\$84,755	2.6%
Net Cost	\$(381,050)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Zone 13 Water and Drainage Studies	(200,000)	0	(200,000)	0	0.0

Groundwater Sustainability Agency

Program Overview

The **Sacramento County Groundwater Sustainability Agency (GSA)** is a joint effort between the County of Sacramento Department of Water Resources and the Sacramento County Water Agency, being added as a budget program starting in FY 2026-27. The GSA ensures compliance with the California Sustainable Groundwater Management Act by working with other local GSAs to monitor groundwater conditions, project groundwater conditions, and work to address issues such as lowering groundwater elevations and groundwater quality concerns.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$0	\$0	\$71,100	\$71,100	100.0%
Other Charges	\$0	\$0	\$72,500	\$72,500	100.0%
Gross Expenditures/Appropriations	\$0	\$0	\$143,600	\$143,600	100.0%
Total Expenditures/Appropriations	\$0	\$0	\$143,600	\$143,600	100.0%
Provision for Reserves	\$0	\$0	\$52,747	\$52,747	100.0%
Total Financing Uses	\$0	\$0	\$196,347	\$196,347	100.0%
Charges for Services	\$0	\$0	\$141,486	\$141,486	100.0%
Revenue	\$0	\$0	\$141,486	\$141,486	100.0%
Total Revenue	\$0	\$0	\$141,486	\$141,486	100.0%
Fund Balance	\$0	\$0	\$54,861	\$54,861	100.0%
Total Use of Fund Balance	\$0	\$0	\$54,861	\$54,861	100.0%
Total Financing Sources	\$0	\$0	\$196,347	\$196,347	100.0%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in assessment collection service costs from the Tax Assessor for assistance in collecting the Direct Levy revenues.
- Increases in postage and mail charges due to budgeting for required public notifications.
- An increase in Water Supply staff labor as a result of higher labor rates.
- An increase in annual contributions to the Cosumnes GSA.

The change in total revenue is due to increases in anticipated Direct Levy #1132 and #1152 for Sacramento County Groundwater Sustainability Agency - Solano subbasin and Cosumnes subbasin.

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

- Sacramento County Groundwater Sustainability Agency (SCGSA) Solano has increased \$39,725.
- SCGSA Cosumnes has increased \$13,022.

Zone 13 Water and Drainage Studies

Program Overview

The **Sacramento County Water Agency Zone 13** 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 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.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$1,645,069	\$1,896,245	\$1,527,512	\$(368,733)	(19.4)%
Other Charges	\$837,235	\$872,483	\$379,983	\$(492,500)	(56.4)%
Gross Expenditures/Appropriations	\$2,482,304	\$2,768,728	\$1,907,495	\$(861,233)	(31.1)%
Total Expenditures/Appropriations	\$2,482,304	\$2,768,728	\$1,907,495	\$(861,233)	(31.1)%
Provision for Reserves	\$1,289,137	\$513,959	\$1,263,600	\$749,641	145.9%
Total Financing Uses	\$3,771,441	\$3,282,687	\$3,171,095	\$(111,592)	(3.4)%
Revenue from Use Of Money & Property	\$59,094	\$15,000	\$50,000	\$35,000	233.3%
Intergovernmental Revenues	\$0	\$296,250	\$74,063	\$(222,187)	(75.0)%
Charges for Services	\$2,387,497	\$2,390,387	\$2,414,904	\$24,517	1.0%
Revenue	\$2,446,591	\$2,701,637	\$2,538,967	\$(162,670)	(6.0)%
Other Interfund Reimbursements	\$300,000	\$200,000	\$0	\$(200,000)	(100.0)%
Total Interfund Reimbursements	\$300,000	\$200,000	\$0	\$(200,000)	(100.0)%
Total Revenue	\$2,746,591	\$2,901,637	\$2,538,967	\$(362,670)	(12.5)%
Fund Balance	\$1,405,900	\$381,050	\$632,128	\$251,078	65.9%
Total Use of Fund Balance	\$1,405,900	\$381,050	\$632,128	\$251,078	65.9%
Total Financing Sources	\$4,152,491	\$3,282,687	\$3,171,095	\$(111,592)	(3.4)%
Net Cost	\$(381,050)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Decreases in Water Forum contributions resulting from lower annual contributions.
- A decrease in Federal Emergency Management Agency (FEMA) Local Hazard Mitigation Plan (LHMP) contract costs as a result of the project being close to completion.

- A decrease from the Sacramento City 152 Drainage Basin Study being completed.
- An increase from an annual contribution to the Office of Emergency Services as a result of cost reallocation from the Department of Water Resources Stormwater Utility (BU 3220001) Budget.
- An increase in Water Supply staff labor from increases in labor rates.
- Increases in various review and modeling contracts from increased usage.
- An increase in assessment collection service costs from the Tax Assessor for assistance in collecting the Zone 13 Direct Levy.
- Recommended reductions detailed later in this section.

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

- A decrease in FEMA LHMP Grant revenues as the project is close to completion.
- Increases in anticipated Direct Levy #443 revenues.
- Increases in projected interest income as a result of a higher cash balance.
- Recommended reductions detailed later in this section.

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

- Zone 13 has increased \$1,263,600.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Water Agency Zone 13 - Delete On-going General Fund Allocation for South County Flood Mitigation Efforts					
	(200,000)	0	(200,000)	0	0.0

Delete an on-going General Fund allocation for South County Flood Mitigation Efforts. No impacts to the program are expected as a result of this reduction. The contract for the Watershed Study is projected to be fully utilized by the end of FY 2025-26. This request is contingent upon a reduction in the General Fund, Financing- Transfers/Reimbursements (BU 5110000) Budget.

Public Safety and Justice

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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 Defender provides the administrative structure and oversight for the assignment and compensation of attorneys, who are assigned to represent clients, and investigators that provide services to attorneys when the Public Defender is unable to provide representation.

Coroner administers and manages Coroner cases within the County. It is the duty of the Sacramento County Coroner's Office to ensure, on behalf of the community, that sudden and unexpected death, or those deaths that occur under violent or suspicious circumstances are thoroughly investigated.

Probation is responsible for the background investigation of offenders and the preparation of social history reports for the Sacramento County Superior Courts. Probation provides clients with the assessment, treatment, supervision and support necessary to prevent re-offending. The Department also manages and maintains a juvenile hall pursuant to the State Welfare and Institutions Code, including a home supervision alternative.

Public Defender is responsible for the provision of Constitutionally mandated representation for individuals charged with a crime in Sacramento County who cannot afford to hire private counsel. The Office provides representation to individuals charged with misdemeanors, felonies, and juvenile offenses. The Public Defender handles all levels of representation on these types of alleged charges up to, and including, death penalty cases. The Public Defender also provides representation to individuals facing involuntary mental health treatment pursuant to the provisions of the Welfare and Institutions Code.

Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5510000	Conflict Criminal Defenders	\$13,591,545	\$13,591,545	\$12,492,775	7.0
001A	4522000	Contribution To The Law Library	\$316,117	\$316,117	\$14,017	0.0
001A	4610000	Coroner	\$10,805,901	\$10,805,901	\$9,177,762	40.0
001A	5040000	Court / County Contribution	\$24,468,756	\$24,468,756	\$24,468,756	0.0
001A	5020000	Court / Non-Trial Court Operations	\$10,083,435	\$10,083,435	\$9,233,435	0.0
001A	5050000	Court Paid County Services	\$2,290,790	\$2,290,790	\$0	0.0
001A	5660000	Grand Jury	\$374,222	\$374,222	\$374,222	0.0
001A	5750000	Justice Planning, Analytics and Coordination	\$0	\$0	\$0	0.0
001A	5780000	Office of Inspector General	\$177,678	\$177,678	\$177,678	0.0
001A	6700000	Probation	\$197,149,072	\$196,954,525	\$51,436,000	698.0
001A	6910000	Public Defender	\$60,420,702	\$58,703,721	\$51,182,986	209.0
General Fund Total			\$319,678,218	\$317,766,690	\$158,557,631	954.0
001R	5528000	Dispute Resolution-Restricted Revenues	\$1,223,646	\$1,223,646	\$0	0.0
001R	6708000	Probation-Restricted Revenues	\$13,666,733	\$13,666,733	\$0	0.0
Non-General Fund Total			\$14,890,379	\$14,890,379	\$0	0.0
Grand Total			\$334,568,597	\$332,657,069	\$158,557,631	954.0

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Contribution to the Law Library	\$310,021	\$312,991	\$316,117	\$3,126	1.0%
Gross Expenditures/Appropriations	\$310,021	\$312,991	\$316,117	\$3,126	1.0%
Total Expenditures/Appropriations	\$310,021	\$312,991	\$316,117	\$3,126	1.0%
Revenue	\$297,825	\$299,250	\$302,100	\$2,850	1.0%
Total Revenue	\$297,825	\$299,250	\$302,100	\$2,850	1.0%
Net Cost	\$12,196	\$13,741	\$14,017	\$276	2.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$309,983	\$312,930	\$316,065	\$3,135	1.0%
Intrafund Charges	\$38	\$61	\$52	\$(9)	(14.8)%
Gross Expenditures/Appropriations	\$310,021	\$312,991	\$316,117	\$3,126	1.0%
Total Expenditures/Appropriations	\$310,021	\$312,991	\$316,117	\$3,126	1.0%
Miscellaneous Revenues	\$297,825	\$299,250	\$302,100	\$2,850	1.0%
Revenue	\$297,825	\$299,250	\$302,100	\$2,850	1.0%
Total Revenue	\$297,825	\$299,250	\$302,100	\$2,850	1.0%
Net Cost	\$12,196	\$13,741	\$14,017	\$276	2.0%

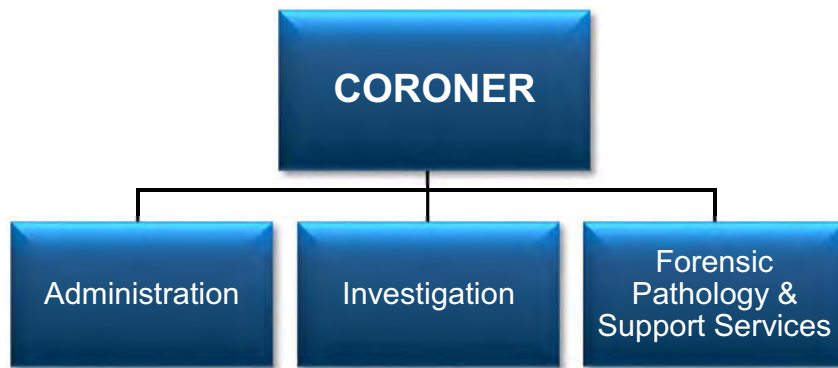
Summary of Changes

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

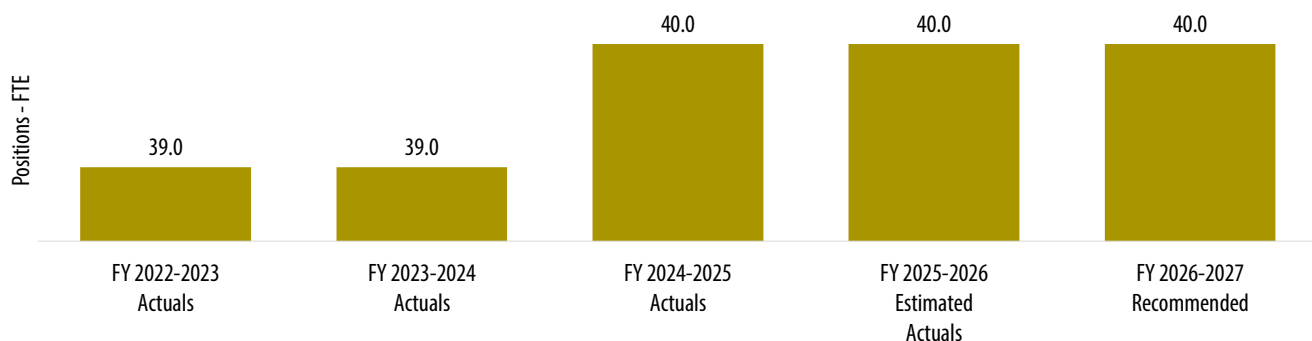
The change in total appropriations is due to an increase in Allocated Cost Process (ACP) costs, including annual lease costs, which include rent and lease management fees, and Department of Finance costs.

The change in total revenue is due to an increase in rent, paid by County and reimbursed by the Law Library.

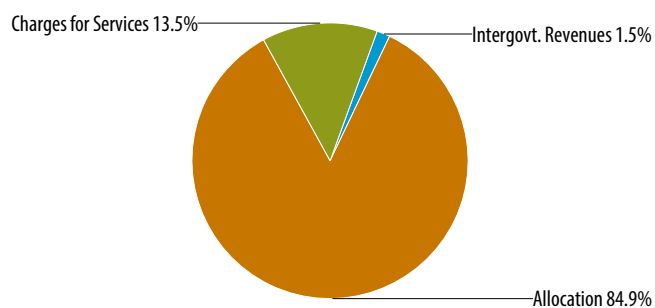
Coroner
Department Structure
Rosa Vega, Coroner



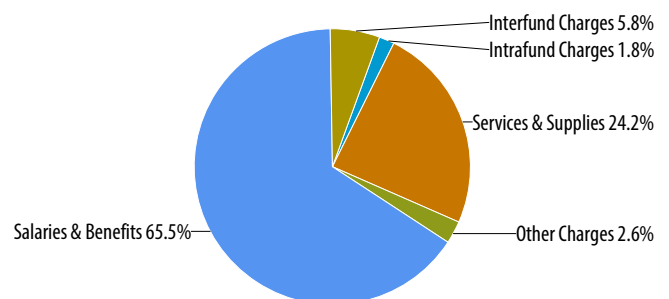
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **Coroner's** Office is responsible for investigating deaths that fall under its legal jurisdiction governed by California Government Code §27491, including sudden, unexpected, unattended, violent, and suspicious deaths. The Office determines the cause and manner of death, identifies decedents, notifies next of kin, and provides accurate and timely reports to families, law enforcement agencies, and the courts. Operating 24 hours a day, seven days a week, the Coroner's Office works closely with law enforcement, hospitals, first responders, and the criminal justice system to carry out medicolegal death investigations. The Office oversees the final disposition of indigent and unclaimed decedents, participates in child, elder, and domestic violence review committees, and serves as the Region IV Coroner Mutual Aid Coordinator, organizing emergency resources during mass fatality incidents. The Office also works collaboratively with County partners, government agencies, and community organizations to promote public education, reduce preventable deaths, and serve County residents and decedents' families with professionalism, integrity, and compassion.

Goals

- Investigate all deaths within Sacramento County that fall under Coroner jurisdiction as defined by the California Government Code and Health and Safety Code. Responsibilities include death scene investigation, decedent identification, timely notification of next of kin, and the completion of required forensic examinations and testing.
- Prepare, review, and authorize death certificates accurately and in a timely manner to support families, public health reporting requirements, and legal and administrative processes.
- Administer the disposition of indigent and unclaimed decedents in a respectful, lawful, and timely manner consistent with County responsibilities and applicable regulations.

Accomplishments

- Maintained a continuous 24/7 Coroner Technician schedule, improving death scene response times and reducing decedent transportation costs while providing continuous 24/7 investigative coverage for all deaths within Coroner jurisdiction, ensuring timely response, decedent identification, and next-of-kin notification in compliance with statutory requirements.
- Sustained our collaboration with the American River College Funeral Director Program by referring indigent families for final arrangements, supporting the program's educational mission by providing real-world cases for students to gain hands-on experience in funeral service operations, and reducing County costs.
- Effectively managed a 66% surge in indigent cremation services, rising to meet growing community needs while ensuring dignified care for indigent decedents and support for their families.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Coroner	\$10,356,035	\$11,169,268	\$10,805,901	\$(363,367)	(3.3)%
Gross Expenditures/Appropriations	\$10,356,035	\$11,169,268	\$10,805,901	\$(363,367)	(3.3)%
Total Expenditures/Appropriations	\$10,356,035	\$11,169,268	\$10,805,901	\$(363,367)	(3.3)%
Revenue	\$1,562,046	\$1,483,611	\$1,628,139	\$144,528	9.7%
Total Revenue	\$1,562,046	\$1,483,611	\$1,628,139	\$144,528	9.7%
Net Cost	\$8,793,989	\$9,685,657	\$9,177,762	\$(507,895)	(5.2)%
Positions	40.0	40.0	40.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$6,530,370	\$7,360,527	\$7,081,242	\$(279,285)	(3.8)%
Services & Supplies	\$2,830,243	\$2,846,158	\$2,619,212	\$(226,946)	(8.0)%
Other Charges	\$174,360	\$135,700	\$283,200	\$147,500	108.7%
Interfund Charges	\$628,900	\$628,933	\$628,869	\$(64)	(0.0)%
Intrafund Charges	\$192,162	\$197,950	\$193,378	\$(4,572)	(2.3)%
Gross Expenditures/Appropriations	\$10,356,035	\$11,169,268	\$10,805,901	\$(363,367)	(3.3)%
Total Expenditures/Appropriations	\$10,356,035	\$11,169,268	\$10,805,901	\$(363,367)	(3.3)%
Intergovernmental Revenues	\$5,324	\$26,709	\$165,769	\$139,060	520.6%
Charges for Services	\$1,554,842	\$1,456,902	\$1,462,370	\$5,468	0.4%
Miscellaneous Revenues	\$1,880	\$0	\$0	\$0	0.0%
Revenue	\$1,562,046	\$1,483,611	\$1,628,139	\$144,528	9.7%
Total Revenue	\$1,562,046	\$1,483,611	\$1,628,139	\$144,528	9.7%
Net Cost	\$8,793,989	\$9,685,657	\$9,177,762	\$(507,895)	(5.2)%
Positions	40.0	40.0	40.0	0.0	0.0%

Summary of Changes

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

The change in total appropriations is due to:

- An increase in negotiated salary and benefit costs and budgeted salary savings (which decreases appropriations), offset by decreases in retirement expenditures resulting from workforce turnover associated with the retirement of legacy members.
- A decrease in allocated costs for Pension Obligation Bond (POB) costs due to reduction in debt service.

- A decrease in specialized contract services associated with filling the Forensic Pathologist position, with an anticipated start date in mid-August 2026.
- An increase in mandated service costs attributable to indigent cremation services, due to an unexpected 365% increase in abandoned body referrals received from the Dignity Health System for 2024 and 2025.

The change in total revenue is due to:

- Increases in intergovernmental revenues from the Board-approved fee increase enabling higher California Penal Code Section 4750 (PC 4750) claims, confirmed California Department of Public Health (CDPH) contract renewal, and more decedents qualifying for U.S. Department of Veterans Affairs (VA) burial reimbursements.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
State Payments	\$24,061,051	\$24,468,756	\$24,468,756	\$0	0.0%
Gross Expenditures/Appropriations	\$24,061,051	\$24,468,756	\$24,468,756	\$0	0.0%
Total Expenditures/Appropriations	\$24,061,051	\$24,468,756	\$24,468,756	\$0	0.0%
Net Cost	\$24,061,051	\$24,468,756	\$24,468,756	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$24,061,051	\$24,468,756	\$24,468,756	\$0	0.0%
Gross Expenditures/Appropriations	\$24,061,051	\$24,468,756	\$24,468,756	\$0	0.0%
Total Expenditures/Appropriations	\$24,061,051	\$24,468,756	\$24,468,756	\$0	0.0%
Net Cost	\$24,061,051	\$24,468,756	\$24,468,756	\$0	0.0%

Summary of Changes

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

Court / Non-Trial Court Operations

Budget Unit Functions & Responsibilities

The **Court/Non-Trial Court Operations** budget unit contains court-related services that were formerly included in the budget submitted by the Superior and Municipal Court (Budget Unit 5200000). The services do not fall within the parameters of Court Operations, as defined in California Rules of Court, Rule 10.810. With the passage of Assembly Bill 233 (The Lockyer-Isenberg Trial Court Funding Act of 1997), these services are no longer funded in the Court Operations budget unit (Fund 003). This budget unit was created to provide a means of funding these court-related services through the General Fund, as required by statute if the programs are continued. Services reflected in this budget unit include costs for Court staff to support collection activities on court-ordered payments, County Facilities Payment (CFP) after the transfer of a court facility to the Administrative Office of Courts, which is partially offset by reimbursements from Court Construction Fund penalty assessments, Medical Service charges for the County share of non-Rule 810 psychiatric evaluations, and staff costs for the District Attorney Traffic Unit to assist in early resolution of traffic cases.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Law and Justice	\$10,041,975	\$10,177,373	\$10,083,435	\$(93,938)	(0.9)%
Gross Expenditures/Appropriations	\$10,041,975	\$10,177,373	\$10,083,435	\$(93,938)	(0.9)%
Total Expenditures/Appropriations	\$10,041,975	\$10,177,373	\$10,083,435	\$(93,938)	(0.9)%
Total Interfund Reimbursements	\$850,000	\$850,000	\$850,000	\$0	0.0%
Total Revenue	\$850,000	\$850,000	\$850,000	\$0	0.0%
Net Cost	\$9,191,975	\$9,327,373	\$9,233,435	\$(93,938)	(1.0)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$1,149,776	\$1,284,326	\$1,291,790	\$7,464	0.6%
Other Charges	\$5,882,813	\$5,882,813	\$5,882,813	\$0	0.0%
Interfund Charges	\$2,349,561	\$2,350,409	\$2,249,007	\$(101,402)	(4.3)%
Intrafund Charges	\$659,825	\$659,825	\$659,825	\$0	0.0%
Gross Expenditures/Appropriations	\$10,041,975	\$10,177,373	\$10,083,435	\$(93,938)	(0.9)%
Total Expenditures/Appropriations	\$10,041,975	\$10,177,373	\$10,083,435	\$(93,938)	(0.9)%
Other Interfund Reimbursements	\$850,000	\$850,000	\$850,000	\$0	0.0%
Total Interfund Reimbursements	\$850,000	\$850,000	\$850,000	\$0	0.0%
Total Revenue	\$850,000	\$850,000	\$850,000	\$0	0.0%
Net Cost	\$9,191,975	\$9,327,373	\$9,233,435	\$(93,938)	(1.0)%

Summary of Changes

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

The change in total appropriations is due to a decrease in debt service payments which is partially offset by an increase in facility use.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Court Paid County Services	\$2,162,460	\$2,475,995	\$2,290,790	\$(185,205)	(7.5)%
Gross Expenditures/Appropriations	\$2,162,460	\$2,475,995	\$2,290,790	\$(185,205)	(7.5)%
Total Expenditures/Appropriations	\$2,162,460	\$2,475,995	\$2,290,790	\$(185,205)	(7.5)%
Revenue	\$2,168,096	\$2,475,995	\$2,290,790	\$(185,205)	(7.5)%
Total Revenue	\$2,168,096	\$2,475,995	\$2,290,790	\$(185,205)	(7.5)%
Net Cost	\$(5,635)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$2,134,403	\$2,445,833	\$2,259,813	\$(186,020)	(7.6)%
Intrafund Charges	\$28,057	\$30,162	\$30,977	\$815	2.7%
Gross Expenditures/Appropriations	\$2,162,460	\$2,475,995	\$2,290,790	\$(185,205)	(7.5)%
Total Expenditures/Appropriations	\$2,162,460	\$2,475,995	\$2,290,790	\$(185,205)	(7.5)%
Revenue from Use Of Money & Property	\$127,776	\$100,000	\$108,386	\$8,386	8.4%
Miscellaneous Revenues	\$2,040,320	\$2,375,995	\$2,182,404	\$(193,591)	(8.1)%
Revenue	\$2,168,096	\$2,475,995	\$2,290,790	\$(185,205)	(7.5)%
Total Revenue	\$2,168,096	\$2,475,995	\$2,290,790	\$(185,205)	(7.5)%
Net Cost	\$(5,635)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to a decrease in facility use which is partially offset by an increase in Department of Technology fees and Wide Area Network charges.

The change in total revenue is due to a decrease in revenue from the Superior Court and Judicial Council of California as a result of the lower expenditures.

Dispute Resolution-Restricted Revenues

Budget Unit Functions & Responsibilities

Dispute Resolution – Restricted Revenues provides programs, services, and activities that promote the resolution of disputes outside of the court system. The County established the Dispute Resolution program (Program) in 1988 and the Program is fully self-supported via revenue generated from an \$8 surcharge on civil court filing fees. The Program is administered by the Office of the County Executive and services are provided through third-party contracts awarded through a competitive process. This budget unit was established in FY 2022-23, when the previous Dispute Resolution trust fund became a budgeted fund.

Goals

- Provide a comprehensive array of dispute resolution options.
- Create an opportunity for early, accessible, comprehensive, and effective methods for resolving disputes.
- Educate the community on the availability of dispute resolution services.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Dispute Resolution	\$494,136	\$1,064,580	\$1,223,646	\$159,066	14.9%
Gross Expenditures/Appropriations	\$494,136	\$1,064,580	\$1,223,646	\$159,066	14.9%
Total Expenditures/Appropriations	\$494,136	\$1,064,580	\$1,223,646	\$159,066	14.9%
Total Financing Uses	\$494,136	\$1,064,580	\$1,223,646	\$159,066	14.9%
Revenue	\$622,669	\$629,838	\$635,681	\$5,843	0.9%
Total Revenue	\$622,669	\$629,838	\$635,681	\$5,843	0.9%
Total Use of Fund Balance	\$306,209	\$434,742	\$587,965	\$153,223	35.2%
Total Financing Sources	\$928,878	\$1,064,580	\$1,223,646	\$159,066	14.9%
Net Cost	\$(434,742)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$444,636	\$455,277	\$630,000	\$174,723	38.4%
Intrafund Charges	\$49,500	\$49,500	\$70,000	\$20,500	41.4%
Appropriation for Contingencies	\$0	\$559,803	\$523,646	\$(36,157)	(6.5)%
Gross Expenditures/Appropriations	\$494,136	\$1,064,580	\$1,223,646	\$159,066	14.9%
Total Expenditures/Appropriations	\$494,136	\$1,064,580	\$1,223,646	\$159,066	14.9%
Total Financing Uses	\$494,136	\$1,064,580	\$1,223,646	\$159,066	14.9%
Revenue from Use Of Money & Property	\$8,066	\$7,000	\$8,000	\$1,000	14.3%
Charges for Services	\$614,603	\$622,838	\$627,681	\$4,843	0.8%
Revenue	\$622,669	\$629,838	\$635,681	\$5,843	0.9%
Total Revenue	\$622,669	\$629,838	\$635,681	\$5,843	0.9%
Fund Balance	\$306,209	\$434,742	\$587,965	\$153,223	35.2%
Total Use of Fund Balance	\$306,209	\$434,742	\$587,965	\$153,223	35.2%
Total Financing Sources	\$928,878	\$1,064,580	\$1,223,646	\$159,066	14.9%
Net Cost	\$(434,742)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to an increase in fund balance and revenue and a decrease in contingency to fund the next Dispute Resolution program funding cycle.

The change in total revenue is due to:

- An increase in revenue from the surcharge on civil court filing fees based on a three-year average, which included two years of actual revenue and one year of projected revenue.
- An increase in interest income based on actuals.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Grand Jury	\$352,755	\$369,201	\$374,222	\$5,021	1.4%
Gross Expenditures/Appropriations	\$352,755	\$369,201	\$374,222	\$5,021	1.4%
Total Expenditures/Appropriations	\$352,755	\$369,201	\$374,222	\$5,021	1.4%
Net Cost	\$352,755	\$369,201	\$374,222	\$5,021	1.4%

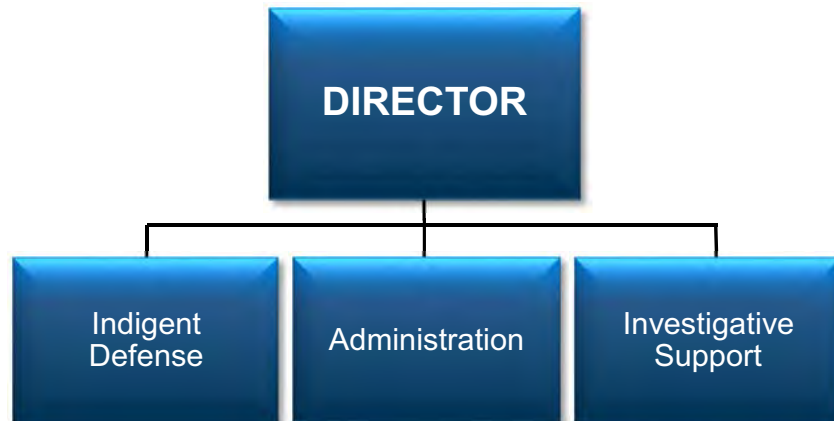
Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$352,571	\$368,937	\$374,005	\$5,068	1.4%
Intrafund Charges	\$184	\$264	\$217	\$(47)	(17.8)%
Gross Expenditures/Appropriations	\$352,755	\$369,201	\$374,222	\$5,021	1.4%
Total Expenditures/Appropriations	\$352,755	\$369,201	\$374,222	\$5,021	1.4%
Net Cost	\$352,755	\$369,201	\$374,222	\$5,021	1.4%

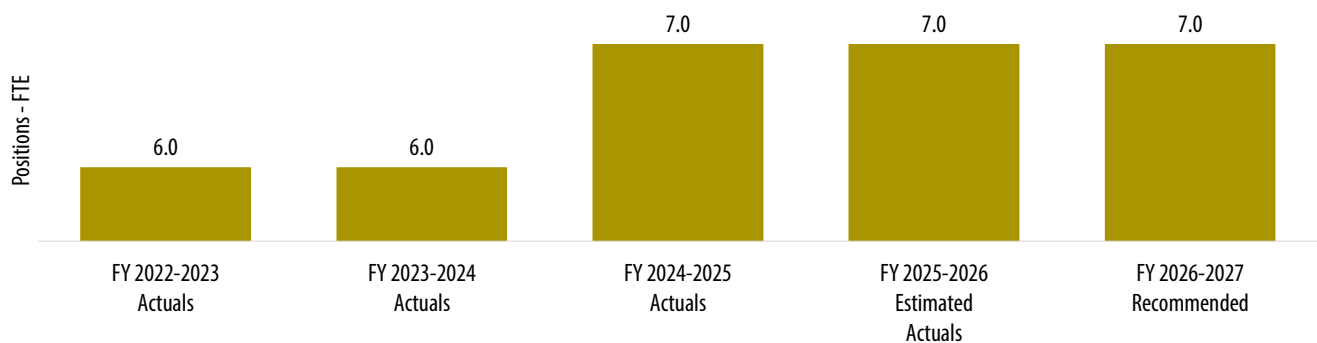
Summary of Changes

The change in total appropriations and Net Cost is primarily due to an increase in salary and benefits costs.

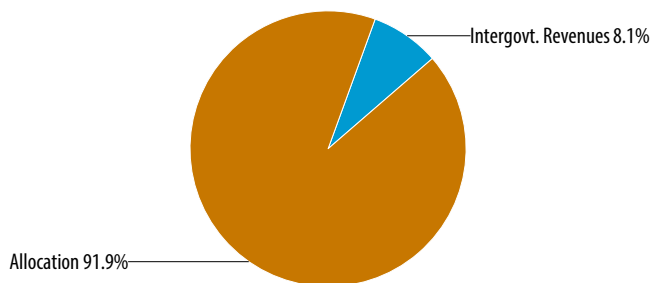
Conflict Criminal Defenders
Department Structure
Tiffanie Synnott, Director



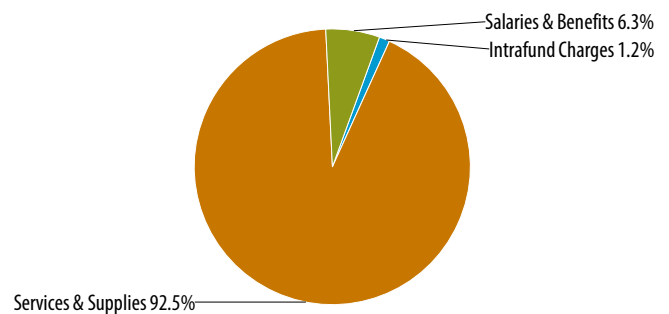
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Conflict Criminal Defenders, upon court appointment, provides the administrative structure, support, and oversight for the assignment and compensation, of attorneys who have passed the State Bar, and qualified investigators or ancillary service providers assigned to represent adult defendants and juveniles charged with criminal conduct and without the funds to retain counsel.

Provides oversight, mentoring and training for attorneys who have passed the State Bar and qualified investigators.

Goals

- Provide effective representation in all criminal and delinquency cases.
- Assist with identifying, training, and preparing contractors for the newly enacted laws and or County goals including but not limited to, AB109 Jail Population Reduction Act, Mays Consent Decree, Racial Justice Act, Post Conviction laws, Mental Health Diversion, Felony Military Diversion, Prop 36, CARE court, Assisted Outpatient Treatment, and Juvenile Realignment.
- Collaborate with all justice partners to support positive outcomes for contractors, clients, and the community.

Accomplishments

- Conducted training and supported contractors with new changes in the law.
- Increased the number of individuals released from jail through pretrial services, mental health diversion advocacy, and litigation.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Conflict Criminal Defenders	\$16,401,087	\$13,654,222	\$13,591,545	\$(62,677)	(0.5)%
Gross Expenditures/Appropriations	\$16,401,087	\$13,654,222	\$13,591,545	\$(62,677)	(0.5)%
Total Expenditures/Appropriations	\$16,401,087	\$13,654,222	\$13,591,545	\$(62,677)	(0.5)%
Revenue	\$1,413,578	\$1,248,770	\$1,098,770	\$(150,000)	(12.0)%
Total Revenue	\$1,413,578	\$1,248,770	\$1,098,770	\$(150,000)	(12.0)%
Net Cost	\$14,987,508	\$12,405,452	\$12,492,775	\$87,323	0.7%
Positions	7.0	7.0	7.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$621,507	\$812,561	\$856,682	\$44,121	5.4%
Services & Supplies	\$15,585,156	\$12,655,582	\$12,566,260	\$(89,322)	(0.7)%
Intrafund Charges	\$194,424	\$186,079	\$168,603	\$(17,476)	(9.4)%
Gross Expenditures/Appropriations	\$16,401,087	\$13,654,222	\$13,591,545	\$(62,677)	(0.5)%
Total Expenditures/Appropriations	\$16,401,087	\$13,654,222	\$13,591,545	\$(62,677)	(0.5)%
Intergovernmental Revenues	\$1,329,879	\$1,248,770	\$1,098,770	\$(150,000)	(12.0)%
Charges for Services	\$(413)	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$84,112	\$0	\$0	\$0	0.0%
Revenue	\$1,413,578	\$1,248,770	\$1,098,770	\$(150,000)	(12.0)%
Total Revenue	\$1,413,578	\$1,248,770	\$1,098,770	\$(150,000)	(12.0)%
Net Cost	\$14,987,508	\$12,405,452	\$12,492,775	\$87,323	0.7%
Positions	7.0	7.0	7.0	0.0	0.0%

Summary of Changes

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

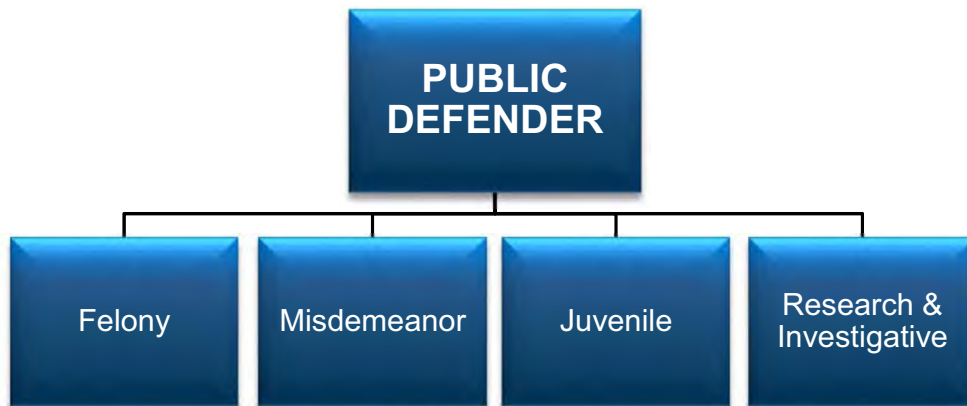
The change in total appropriations is due to:

- An increase in negotiated salary and benefits.
- An increase due to a cost-of-living adjustment for the Director and Deputy Director contract positions, which are tied to Public Defender classifications.
- An increase in Allocated Cost Process costs primarily due to an increase in liability insurance and Department of Technology (Dtech) labor, fees, and network costs, partially offset by a reduction in Pension Obligation Bonds and Department of Finance Payment Services and System Control and Reconciliation costs.
- An increase in Department of Technology fees and labor and the number and cost of software licenses.
- A decrease in legal services due to a decrease in anticipated State Prison cases.
- A decrease in hardware costs due to a one-time growth in the prior year for purchase of new computers and peripheral equipment.

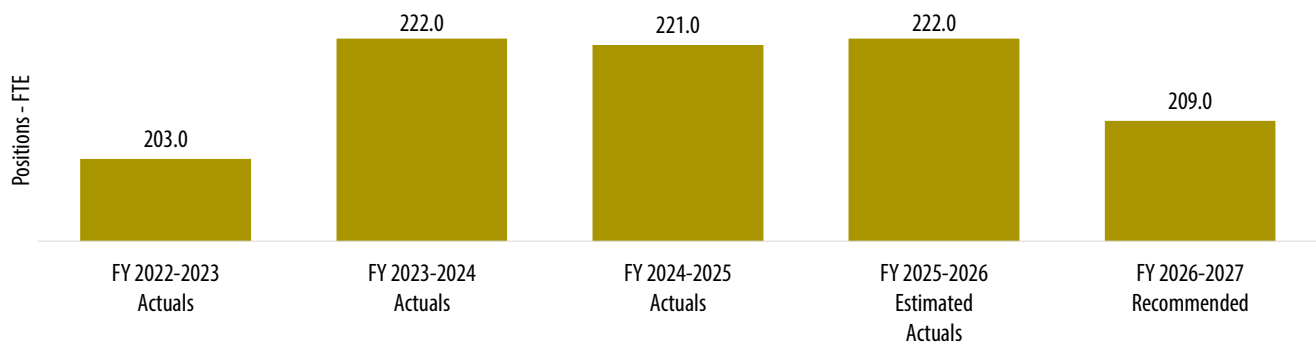
The change in total revenue is due to:

- A decrease in State Prison revenue (Penal Code section 4750) due to a decrease in the number of cases that are expected to be overloaded by the Public Defender's Office because the Public Defender added staff to their prison unit in FY 2025-26. As a result, Conflict Criminal Defenders is not asking for backfill.

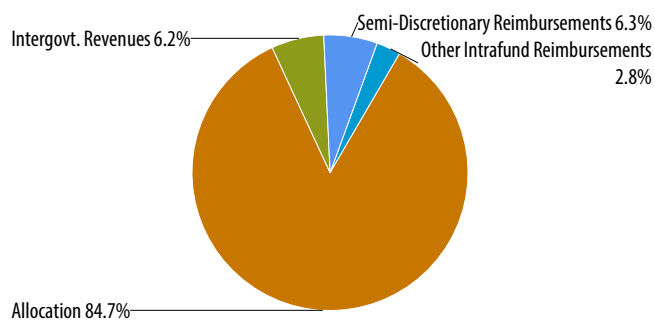
Public Defender
Department Structure
Amanda Benson, Public Defender



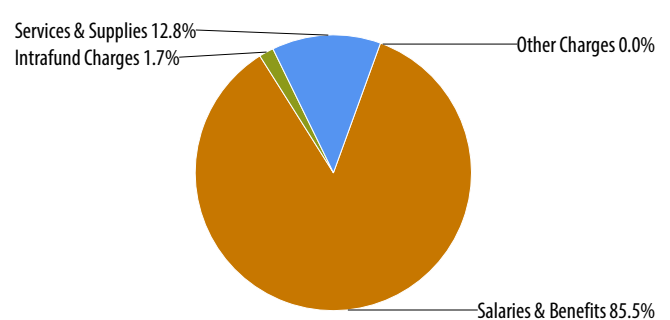
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Office of the **Public Defender** (the Office) provides constitutionally mandated legal representation to people accused of committing crimes who cannot afford private counsel. The Public Defender also represents juveniles in delinquency proceedings, people in mental health and developmental disability proceedings and appropriate family law and probate cases. The Public Defender zealously protects and defends the rights, liberties, and dignity of clients through compassionate and client-centered legal representation of the highest quality, in pursuit of a fair system of justice for all.

Goals

- **Protect Client Rights While Reducing Unnecessary Custody:**
Align staffing, case management practices, and system coordination to safeguard speedy trial rights, reduce unnecessary pretrial detention, and support compliance with jail population reduction mandates and the Mays Consent Decree.
- **Strengthen Cost-Effective Representation Through Technology and Enterprise Efficiency:**
Implement a new electronic case management system integrated with the courts and justice partners, and deploy advanced discovery review tools to improve efficiency, enhance collaboration, and maintain high-quality representation at scale while minimizing total system cost.
- **Enhance Organizational Capacity and Professional Excellence:**
Promote accountability, staff development, and wellness initiatives to sustain ethical practice, high-quality representation, and manageable workloads.

Accomplishments

- **Statewide Recognition for Juvenile Justice Innovation:**
The Juvenile Division received a California State Association of Counties (CSAC) Challenge Award for its Juvenile Pre-Trial Program, an innovative, holistic defense initiative that connects youth to individualized services upon entry into the justice system. The program advances the County's goals of improving community well-being, promoting equitable outcomes, and responsibly reducing youth detention by addressing the underlying needs of young people and their families early in the process.
- **Wellness and Sustainability Initiative:**
The Office established a Wellness Initiative focused on staff resilience and long-term sustainability. The program provides wellness resources, training opportunities, and peer-support initiatives designed to reduce burnout, strengthen morale, and support workforce stability in a high-demand public service environment.
- **Increased Operational Capacity and Efficiency:**
Through streamlined case management and coordination practices, the Office has increased overall capacity while managing steady workload demands. These improvements have enabled the Office to absorb approximately 15% more workload and expand its share of the County's indigent defense representation by roughly 8%, without structural cost increases. By adhering to statutory timelines and protecting clients' constitutional speedy trial rights, the Office has reduced unnecessary delays, limited avoidable custody time, and improved the timely resolution of felony and misdemeanor cases.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Public Defender	\$61,596,747	\$63,933,365	\$60,420,702	\$(3,512,663)	(5.5)%
Gross Expenditures/Appropriations	\$61,596,747	\$63,933,365	\$60,420,702	\$(3,512,663)	(5.5)%
Total Intrafund Reimbursements	\$(1,446,091)	\$(1,692,405)	\$(1,716,981)	\$(24,576)	1.5%
Total Expenditures/Appropriations	\$60,150,655	\$62,240,960	\$58,703,721	\$(3,537,239)	(5.7)%
Revenue	\$5,030,237	\$6,157,577	\$3,717,673	\$(2,439,904)	(39.6)%
Total Interfund Reimbursements	\$3,337,748	\$3,266,039	\$3,803,062	\$537,023	16.4%
Total Revenue	\$8,367,985	\$9,423,616	\$7,520,735	\$(1,902,881)	(20.2)%
Net Cost	\$51,782,671	\$52,817,344	\$51,182,986	\$(1,634,358)	(3.1)%
Positions	221.0	222.0	209.0	(13.0)	(5.9)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$51,807,617	\$55,139,894	\$51,667,039	\$(3,472,855)	(6.3)%
Services & Supplies	\$9,036,324	\$7,801,863	\$7,711,765	\$(90,098)	(1.2)%
Other Charges	\$9,485	\$9,487	\$4,000	\$(5,487)	(57.8)%
Intrafund Charges	\$743,321	\$982,121	\$1,037,898	\$55,777	5.7%
Gross Expenditures/Appropriations	\$61,596,747	\$63,933,365	\$60,420,702	\$(3,512,663)	(5.5)%
Other Intrafund Reimbursements	\$(630,078)	\$(1,692,405)	\$(1,716,981)	\$(24,576)	1.5%
Intrafund Reimbursements within Department	\$(816,013)	\$0	\$0	\$0	0.0%
Total Intrafund Reimbursements	\$(1,446,091)	\$(1,692,405)	\$(1,716,981)	\$(24,576)	1.5%
Total Expenditures/Appropriations	\$60,150,655	\$62,240,960	\$58,703,721	\$(3,537,239)	(5.7)%
Intergovernmental Revenues	\$5,028,217	\$6,157,577	\$3,717,673	\$(2,439,904)	(39.6)%
Miscellaneous Revenues	\$2,020	\$0	\$0	\$0	0.0%
Revenue	\$5,030,237	\$6,157,577	\$3,717,673	\$(2,439,904)	(39.6)%
Semi-Discretionary Reimbursements	\$3,337,748	\$3,266,039	\$3,803,062	\$537,023	16.4%
Total Interfund Reimbursements	\$3,337,748	\$3,266,039	\$3,803,062	\$537,023	16.4%
Total Revenue	\$8,367,985	\$9,423,616	\$7,520,735	\$(1,902,881)	(20.2)%
Net Cost	\$51,782,671	\$52,817,344	\$51,182,986	\$(1,634,358)	(3.1)%
Positions	221.0	222.0	209.0	(13.0)	(5.9)%

Summary of Changes

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

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

- An increase in negotiated salary and benefits costs, offset by an increase in salary savings based on historical vacancy rates.
- A decrease in Allocated Cost Process (ACP) costs primarily due to a decrease in pension obligation bond (POB) costs from full payoff of the Series 2013 POBs in Fiscal Year 2025-26.
- An increase in direct Department of Technology charges for licenses, software, and support.
- An increase in reimbursements from Probation and Department of Health Services for increases in negotiated salary and benefits and overhead costs for one attorney that provides representation to people subject to a court petition for court-ordered assisted outpatient treatment; and one attorney that represents youth detained in the Valley Oak Youth Academy Program (VOYA).
- Recommended reductions detailed later in this section.

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

- A decrease in the Public Defense Pilot Program Board of State and Community Corrections Grant that funds the Post Conviction Unit. The grant period ended January 1, 2025, and the expenditure deadline was extended to December 31, 2026. Remaining grant funds are included in the budget.
- A decrease in Department of State Hospitals Felony Mental Health Diversion Program grant funding due to draw down of funds. The Department received funding upfront and has drawn down the majority of funds. The remainder of the funding has been included in the budget.
- A decrease in the Edward Byrne Memorial Justice Assistance Board of State Community Corrections Grant funding. The grant period ends September 30, 2026. Remaining grant funds are included in the budget.
- A decrease in the Judicial Council of California (SB 129) funding allocation.
- A decrease in 2011 AB 109 semi-discretionary funding includes reimbursement for an increase in salaries and benefits offset by a decrease due to lower-level staff in the Collaborative Court programs, cost containment efforts in supply costs, and final execution of implementation of the case management system and associated costs.
- An increase in the Public Defender's share of the 2011 District Attorney/Public Defender (DA/PD) Realignment funding due to an increase in estimated available funding for existing programs and services.
- An increase in Community Assistance, Recover and Empowerment (CARES) Act funding allocation from the State.
- An increase in State Prison reimbursements due to an anticipated increase in filings by the County District attorney.

Position counts have decreased by 13.0 FTE from the prior year Adopted Budget due to:

- 13.0 FTE decrease in recommended reduction scenarios. – 13.0 vacant

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Public Defender	(3,295,757)	0	0	(3,295,757)	(13.0)

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Pub Def - Delete 7.0 FTE Post Conviction Unit (Categorical)					
	(1,032,510)	0	0	(1,032,510)	(7.0)

Categorical reduction of 7.0 FTE (vacant) positions. These limited-term positions provide legal representation on Racial Justice Act petitions and post-conviction matters and are funded through a state grant that expires in FY 2026–27. Loss of these positions may significantly reduce the Public Defender's ability to accept appointment on these cases and shift these appointments to the Conflict Criminal Defender. The Public Defender is requesting General Fund backfill of this reduction to continue providing these services.

Pub Def – Delete 2.0 FTE positions and Contracted Services – Juvenile Pretrial Support (Categorical)					
	(714,171)	0	0	(714,171)	(2.0)

Categorical reduction of 2.0 FTE Limited-Term Attorney IV positions (vacant) and \$278,833 in contracted services needed to maintain the Juvenile Pretrial Support Program (JPTP). The reduction is due to a \$91,938 decrease in the (SB 129) Judicial Council of California allocation and a \$619,750 decrease in the Edward Byrne Memorial Justice Assistance Board of State Community Corrections Grant which ends September 3, 2026. Loss of this funding will eliminate these specialized support services and may result in higher detention and recidivism rates. The Public Defender is requesting General Fund backfill of this reduction.

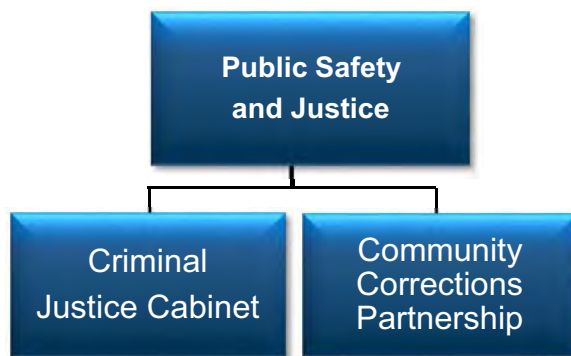
Pub Def – Delete 2.0 FTE positions and Reduce Extra Help funding – Felony Mental Health Diversion (Categorical)					
	(900,000)	0	0	(900,000)	(2.0)

Categorical reduction of 2.0 FTE limited-term attorney positions (vacant) and \$347,812 in Extra Help funding needed to continue providing mandated legal representation and case management services for individuals participating in the felony mental health diversion program. Loss of these positions may significantly reduce the Public Defender's ability to represent clients during the treatment compliance phase of the mental health diversion program and may require the Public Defender to overload this workload to the Conflict Criminal Defender. These services are currently supported by state grant funding that expires in FY 2026–27. The Public Defender is requesting General Fund backfill of this reduction.

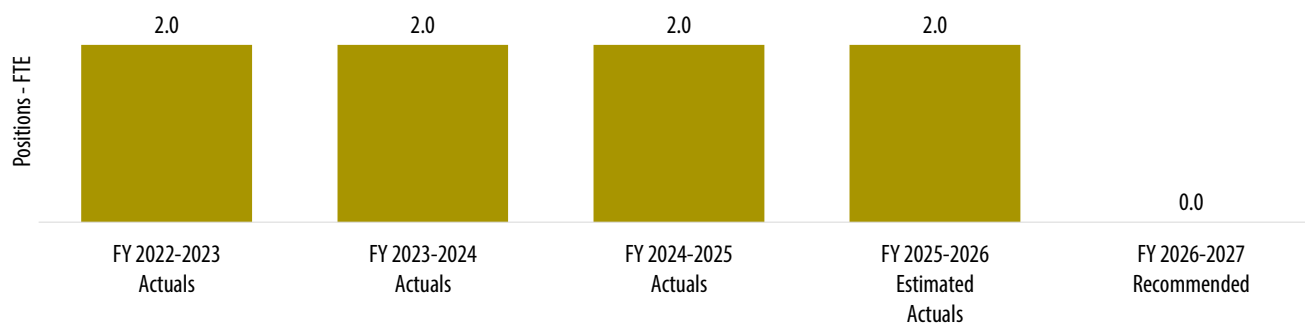
Pub Def – Delete 2.0 FTE positions and Reduce Extra Help funding – Misdemeanor Mental Health Diversion					
	(649,076)	0	0	(649,076)	(2.0)

Reduction of 1.0 FTE Principal Attorney position (filled but will be vacant in June), 1.0 FTE Limited-Term Human Services Social Worker master's degree position (vacant), and \$150,000 in Extra Help funding currently used to provide legal representation and case management services for individuals participating in the misdemeanor mental health diversion program. If this reduction is necessary, the Public Defender will absorb supervision and program responsibilities with existing staff, which may result in slower case processing times, and potentially longer jail stays and increased overloads.

Justice Planning, Analytics and Coordination



Staffing Trend



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.

Effective July 1, 2026, the Justice Planning, Analytics and Coordination budget (BU 5750000) will be consolidated with the County Executive Cabinet budget (BU 5730000).

FOR INFORMATION ONLY

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Community Corrections Partnership	\$250,879	\$257,505	\$0	\$(257,505)	(100.0)%
Criminal Justice Cabinet	\$275,049	\$289,707	\$0	\$(289,707)	(100.0)%
Gross Expenditures/Appropriations	\$525,928	\$547,212	\$0	\$(547,212)	(100.0)%
Total Intrafund Reimbursements	\$(269,983)	\$(289,707)	\$0	\$289,707	(100.0)%
Total Expenditures/Appropriations	\$255,945	\$257,505	\$0	\$(257,505)	(100.0)%
Total Interfund Reimbursements	\$201,318	\$246,407	\$0	\$(246,407)	(100.0)%
Total Revenue	\$201,318	\$246,407	\$0	\$(246,407)	(100.0)%
Net Cost	\$54,627	\$11,098	\$0	\$(11,098)	(100.0)%
Positions	2.0	2.0	0.0	(2.0)	(100.0)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$512,438	\$514,643	\$0	\$(514,643)	(100.0)%
Services & Supplies	\$7,534	\$26,181	\$0	\$(26,181)	(100.0)%
Intrafund Charges	\$5,956	\$6,388	\$0	\$(6,388)	(100.0)%
Gross Expenditures/Appropriations	\$525,928	\$547,212	\$0	\$(547,212)	(100.0)%
Other Intrafund Reimbursements	\$(269,983)	\$(289,707)	\$0	\$289,707	(100.0)%
Total Intrafund Reimbursements	\$(269,983)	\$(289,707)	\$0	\$289,707	(100.0)%
Total Expenditures/Appropriations	\$255,945	\$257,505	\$0	\$(257,505)	(100.0)%
Other Interfund Reimbursements	\$201,318	\$246,407	\$0	\$(246,407)	(100.0)%
Total Interfund Reimbursements	\$201,318	\$246,407	\$0	\$(246,407)	(100.0)%
Total Revenue	\$201,318	\$246,407	\$0	\$(246,407)	(100.0)%
Net Cost	\$54,627	\$11,098	\$0	\$(11,098)	(100.0)%
Positions	2.0	2.0	0.0	(2.0)	(100.0)%

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$248,987	\$252,456	\$0	\$(252,456)	(100.0)%
Services & Supplies	\$1,892	\$1,857	\$0	\$(1,857)	(100.0)%
Intrafund Charges	\$0	\$3,192	\$0	\$(3,192)	(100.0)%
Gross Expenditures/Appropriations	\$250,879	\$257,505	\$0	\$(257,505)	(100.0)%
Total Expenditures/Appropriations	\$250,879	\$257,505	\$0	\$(257,505)	(100.0)%
Other Interfund Reimbursements	\$201,318	\$246,407	\$0	\$(246,407)	(100.0)%
Total Interfund Reimbursements	\$201,318	\$246,407	\$0	\$(246,407)	(100.0)%
Total Revenue	\$201,318	\$246,407	\$0	\$(246,407)	(100.0)%
Net Cost	\$49,561	\$11,098	\$0	\$(11,098)	(100.0)%
Positions	1.0	1.0	0.0	(1.0)	(100.0)%

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$263,450	\$262,187	\$0	\$(262,187)	(100.0)%
Services & Supplies	\$5,643	\$24,324	\$0	\$(24,324)	(100.0)%
Intrafund Charges	\$5,956	\$3,196	\$0	\$(3,196)	(100.0)%
Gross Expenditures/Appropriations	\$275,049	\$289,707	\$0	\$(289,707)	(100.0)%
Other Intrafund Reimbursements	\$(269,983)	\$(289,707)	\$0	\$289,707	(100.0)%
Total Intrafund Reimbursements	\$(269,983)	\$(289,707)	\$0	\$289,707	(100.0)%
Total Expenditures/Appropriations	\$5,066	\$0	\$0	\$0	0.0%
Net Cost	\$5,066	\$0	\$0	\$0	0.0%
Positions	1.0	1.0	0.0	(1.0)	(100.0)%

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Office of Inspector General	\$177,411	\$182,234	\$177,678	\$(4,556)	(2.5)%
Gross Expenditures/Appropriations	\$177,411	\$182,234	\$177,678	\$(4,556)	(2.5)%
Total Expenditures/Appropriations	\$177,411	\$182,234	\$177,678	\$(4,556)	(2.5)%
Net Cost	\$177,411	\$182,234	\$177,678	\$(4,556)	(2.5)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$174,171	\$179,123	\$174,722	\$(4,401)	(2.5)%
Interfund Charges	\$2,944	\$2,895	\$2,748	\$(147)	(5.1)%
Intrafund Charges	\$297	\$216	\$208	\$(8)	(3.7)%
Gross Expenditures/Appropriations	\$177,411	\$182,234	\$177,678	\$(4,556)	(2.5)%
Total Expenditures/Appropriations	\$177,411	\$182,234	\$177,678	\$(4,556)	(2.5)%
Net Cost	\$177,411	\$182,234	\$177,678	\$(4,556)	(2.5)%

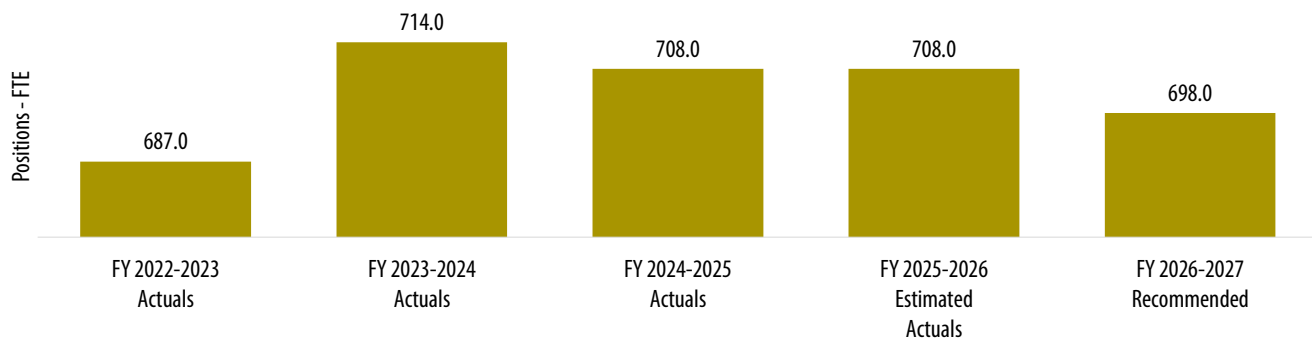
Summary of Changes

The change in total appropriations and net cost is due to a decrease in the consultant contract, allocated costs, and other services and supplies.

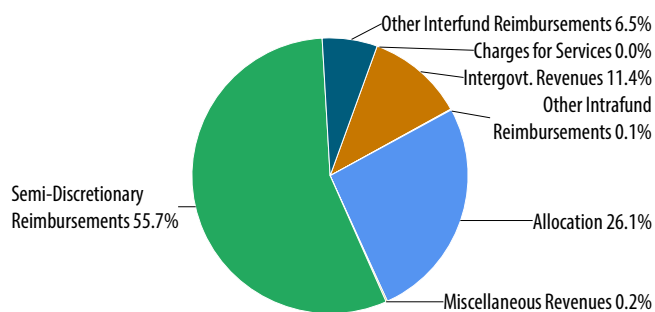
Probation
Department Structure
Jamal Rowe, Chief Probation Officer



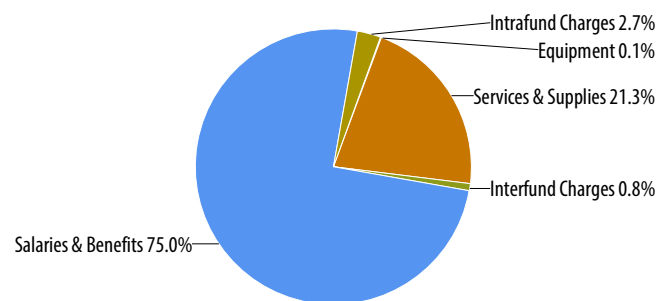
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Probation Department is a key member of the criminal justice system and receives both its authority and mandates from state law. The department provides clients with the assessment, treatment, supervision and support necessary to prevent re-offending, resulting in a safer community. Our highly skilled, multi-disciplinary workforce uses innovative strategies to support positive change. The Department includes the following programs:

- Administrative Support and Professional Standards
- Adult Court
- Adult Services
- Juvenile Court
- Juvenile Services
- Youth Detention Facility

Goals

- Enhance supports and services for youth reentering the community following a Valley Oak Youth Academy commitment by developing more robust, individualized rehabilitation plans, expanding in-custody, step-down opportunities to support gradual re-entry, and increasing least-restrictive program options.
- Increase participation in Juvenile Justice Prevention Services and Juvenile Justice Intervention Services, in alignment with Stanford Sierra Youth & Families (SSYF), to provide counseling, skill-building, peer and family support, case management, and linkages to community-based services that help prevent removal from the home and strengthen youths' social and emotional well-being.
- Standardize operations across the Adult Services Division in FY 2026–27 by unifying supervision practices, aligning procedures with County mandates, and providing accurate, timely support to the Courts and community partners.

Accomplishments

- Merged Adult Community Corrections and Adult Field Services into the Adult Services Division, unifying supervision, counseling, and re-entry supports, and positioning the department for streamlined reporting, flexible position control, and more efficient use of eligible grant balances.
- Implemented Assembly Bill 1376 in coordination with the Juvenile Court, District Attorney, Public Defender, and Conflict Criminal Defenders, ensuring probation termination after 12 months for eligible youth.
- Expanded vocational, educational, and therapeutic programs at the Valley Oak Youth Academy, including a horticultural vocational program (with Sacramento County Office of Education), a restorative justice program with external providers, and an on-site youth camp in partnership with chaplaincy services.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administrative Support and Professional Standards	\$17,968,224	\$18,752,342	\$19,832,559	\$1,080,217	5.8%
Adult Court	\$17,278,662	\$18,359,634	\$16,585,691	\$(1,773,943)	(9.7)%
Adult Services	\$45,210,543	\$51,449,098	\$44,487,379	\$(6,961,719)	(13.5)%
Juvenile Court	\$14,776,311	\$15,150,927	\$14,477,358	\$(673,569)	(4.4)%
Juvenile Services	\$28,571,196	\$32,046,583	\$29,052,025	\$(2,994,558)	(9.3)%
Youth Detention Facility	\$72,236,076	\$71,536,064	\$72,714,060	\$1,177,996	1.6%
Gross Expenditures/Appropriations	\$196,041,011	\$207,294,648	\$197,149,072	\$(10,145,576)	(4.9)%
Total Intrafund Reimbursements	\$(608,170)	\$(750,656)	\$(194,547)	\$556,109	(74.1)%
Total Expenditures/Appropriations	\$195,432,841	\$206,543,992	\$196,954,525	\$(9,589,467)	(4.6)%
Revenue	\$19,615,386	\$22,782,455	\$22,881,632	\$99,177	0.4%
Total Interfund Reimbursements	\$105,888,874	\$109,933,688	\$122,636,893	\$12,703,205	11.6%
Total Revenue	\$125,504,260	\$132,716,143	\$145,518,525	\$12,802,382	9.6%
Net Cost	\$69,928,581	\$73,827,849	\$51,436,000	\$(22,391,849)	(30.3)%
Positions	708.0	708.0	698.0	(10.0)	(1.4)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$154,583,008	\$155,996,908	\$147,926,697	\$(8,070,211)	(5.2)%
Services & Supplies	\$34,171,813	\$43,379,715	\$42,003,136	\$(1,376,579)	(3.2)%
Other Charges	\$108,194	\$0	\$0	\$0	0.0%
Equipment	\$654,769	\$635,500	\$197,000	\$(438,500)	(69.0)%
Interfund Charges	\$1,604,797	\$1,605,425	\$1,603,582	\$(1,843)	(0.1)%
Intrafund Charges	\$4,918,428	\$5,677,100	\$5,418,657	\$(258,443)	(4.6)%
Gross Expenditures/Appropriations	\$196,041,011	\$207,294,648	\$197,149,072	\$(10,145,576)	(4.9)%
Other Intrafund Reimbursements	\$(608,170)	\$(750,656)	\$(194,547)	\$556,109	(74.1)%
Total Intrafund Reimbursements	\$(608,170)	\$(750,656)	\$(194,547)	\$556,109	(74.1)%
Total Expenditures/Appropriations	\$195,432,841	\$206,543,992	\$196,954,525	\$(9,589,467)	(4.6)%
Fines, Forfeitures & Penalties	\$116	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$19,322,505	\$22,498,651	\$22,514,970	\$16,319	0.1%
Charges for Services	\$7,400	\$10,000	\$7,000	\$(3,000)	(30.0)%
Miscellaneous Revenues	\$280,816	\$273,804	\$359,662	\$85,858	31.4%
Other Financing Sources	\$4,550	\$0	\$0	\$0	0.0%
Revenue	\$19,615,386	\$22,782,455	\$22,881,632	\$99,177	0.4%
Other Interfund Reimbursements	\$11,319,746	\$13,061,760	\$12,761,349	\$(300,411)	(2.3)%
Semi-Discretionary Reimbursements	\$94,569,129	\$96,871,928	\$109,875,544	\$13,003,616	13.4%
Total Interfund Reimbursements	\$105,888,874	\$109,933,688	\$122,636,893	\$12,703,205	11.6%
Total Revenue	\$125,504,260	\$132,716,143	\$145,518,525	\$12,802,382	9.6%
Net Cost	\$69,928,581	\$73,827,849	\$51,436,000	\$(22,391,849)	(30.3)%
Positions	708.0	708.0	698.0	(10.0)	(1.4)%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have decreased 10.0 FTE from the prior year Adopted Budget due to:

- 10.0 FTE decrease in recommended reduction scenarios. – 10.0 vacant

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Adult Court	(529,989)	0	0	(529,989)	(3.0)
Adult Services	(1,078,481)	0	0	(1,078,481)	(4.0)
Juvenile Court	(176,663)	0	0	(176,663)	(1.0)
Juvenile Services	(414,771)	0	0	(414,771)	(2.0)

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 Office of the Chief.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$13,600,465	\$13,542,845	\$14,587,984	\$1,045,139	7.7%
Services & Supplies	\$3,920,539	\$4,882,240	\$4,876,263	\$(5,977)	(0.1)%
Equipment	\$267,513	\$21,500	\$25,000	\$3,500	16.3%
Intrafund Charges	\$179,707	\$305,757	\$343,312	\$37,555	12.3%
Gross Expenditures/Appropriations	\$17,968,224	\$18,752,342	\$19,832,559	\$1,080,217	5.8%
Other Intrafund Reimbursements	\$(15,000)	\$(32,000)	\$(8,000)	\$24,000	(75.0)%
Total Intrafund Reimbursements	\$(15,000)	\$(32,000)	\$(8,000)	\$24,000	(75.0)%
Total Expenditures/Appropriations	\$17,953,224	\$18,720,342	\$19,824,559	\$1,104,217	5.9%
Intergovernmental Revenues	\$565,957	\$384,909	\$404,494	\$19,585	5.1%
Miscellaneous Revenues	\$274,710	\$273,804	\$359,662	\$85,858	31.4%
Revenue	\$840,667	\$658,713	\$764,156	\$105,443	16.0%
Other Interfund Reimbursements	\$115,683	\$35,000	\$35,000	\$0	0.0%
Total Interfund Reimbursements	\$115,683	\$35,000	\$35,000	\$0	0.0%
Total Revenue	\$956,350	\$693,713	\$799,156	\$105,443	15.2%
Net Cost	\$16,996,874	\$18,026,629	\$19,025,403	\$998,774	5.5%
Positions	59.0	59.0	59.0	0.0	0.0%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs and appropriations for employee transfers from other divisions. Position numbers have not changed due to timing of the transfer.
- A decrease in Allocated Cost Process (ACP) costs, primarily due to a decrease in pension obligation bonds (POBs), from full payoff of the Series 2013 POBs in Fiscal Year 2025-26.
- A decrease in Department of Technology (Dtech) contract staffing costs due to ongoing difficulty in hiring, partially offset by an increase in combined Dtech labor, fees, hardware and software costs.

- An increase in contract costs for training due to transfers from other programs.
- An increase in clothing/personal supplies.
- A decrease in cell phone costs after a needs assessment was conducted.

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

- Increases in reimbursed cost associated with the Sacramento County Probation Association president's union time.
- Increases in anticipated Standards and Training in Corrections funding.

Adult Court

Program Overview

Adult Court 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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$15,415,525	\$15,939,060	\$14,150,675	\$(1,788,385)	(11.2)%
Services & Supplies	\$1,569,202	\$2,110,301	\$2,115,393	\$5,092	0.2%
Equipment	\$25,193	\$5,000	\$20,000	\$15,000	300.0%
Intrafund Charges	\$268,741	\$305,273	\$299,623	\$(5,650)	(1.9)%
Gross Expenditures/Appropriations	\$17,278,662	\$18,359,634	\$16,585,691	\$(1,773,943)	(9.7)%
Other Intrafund Reimbursements	\$0	\$(211,795)	\$(153,007)	\$58,788	(27.8)%
Total Intrafund Reimbursements	\$0	\$(211,795)	\$(153,007)	\$58,788	(27.8)%
Total Expenditures/Appropriations	\$17,278,662	\$18,147,839	\$16,432,684	\$(1,715,155)	(9.5)%
Fines, Forfeitures & Penalties	\$116	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$9,426,459	\$9,541,727	\$9,494,564	\$(47,163)	(0.5)%
Miscellaneous Revenues	\$240	\$0	\$0	\$0	0.0%
Revenue	\$9,426,815	\$9,541,727	\$9,494,564	\$(47,163)	(0.5)%
Total Revenue	\$9,426,815	\$9,541,727	\$9,494,564	\$(47,163)	(0.5)%
Net Cost	\$7,851,847	\$8,606,112	\$6,938,120	\$(1,667,992)	(19.4)%
Positions	73.0	73.0	70.0	(3.0)	(4.1)%

Summary of Changes

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

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

- An increase in negotiated salary and benefits costs, offset by a decrease in appropriations for a position moved to another other program, in addition to the reduction described below. The position moved to another program is not shown in the table due to timing of the change.
- A decrease in ACP costs, primarily due to a decrease in pension obligation bonds (POBs), from full payoff of the Series 2013 POBs in Fiscal Year 2025-26.
- A decrease in Dtech labor and software costs.

- A decrease in probation officer tactical supplies and equipment.
- An increase in security service costs to align with actuals.
- A decrease in cell phone costs based on a needs assessment.
- An increase in Fixed Assets for access security and control equipment.
- A decrease in intrafund reimbursements from the Coroner's Office for background checks.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- An increase in SB 129 funds for Pre-Trial activities, offset by a decrease in SB 678 funds.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Probation - Delete 3.0 FTE DPOs in the Adult Court Program					
	(529,989)	0	0	(529,989)	(3.0)

Delete 3.0 FTE Deputy Probation Officer positions in the Adult Court program. Probation's Adult Court & Pretrial Services Division has supported risk-based pretrial practices since 2019, using validated assessments to evaluate court appearance risk and public safety. Eliminating positions will reduce supervision capacity and limit client participation. This may impact jail population levels, as some individuals remain in custody pending Pretrial placement. Staff reductions will increase workloads for remaining officers and may affect the timeliness of support provided to the Courts. Caseloads will only continue to grow as California relies more on pretrial services to support diversion/treatment programs and Prop 36 implementation. The 3.0 FTE positions are currently filled but will be moved to vacant positions in the Department.

Adult Services

Program Overview

Adult Services 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 using screening, intake, and assessment tools to determine treatment needs, provide referral information, monitor progress, and suppress gang-related activities; the unit also oversees supervision of those 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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$35,913,403	\$40,263,318	\$34,645,889	\$(5,617,429)	(14.0)%
Services & Supplies	\$7,305,084	\$9,179,934	\$8,315,462	\$(864,472)	(9.4)%
Other Charges	\$108,194	\$0	\$0	\$0	0.0%
Equipment	\$179,167	\$19,500	\$20,000	\$500	2.6%
Intrafund Charges	\$1,704,695	\$1,986,346	\$1,506,028	\$(480,318)	(24.2)%
Gross Expenditures/Appropriations	\$45,210,543	\$51,449,098	\$44,487,379	\$(6,961,719)	(13.5)%
Other Intrafund Reimbursements	\$(140,290)	\$(1,000)	\$(33,540)	\$(32,540)	3,254.0%
Total Intrafund Reimbursements	\$(140,290)	\$(1,000)	\$(33,540)	\$(32,540)	3,254.0%
Total Expenditures/Appropriations	\$45,070,254	\$51,448,098	\$44,453,839	\$(6,994,259)	(13.6)%
Intergovernmental Revenues	\$4,864,128	\$6,733,919	\$6,554,817	\$(179,102)	(2.7)%
Charges for Services	\$7,400	\$10,000	\$7,000	\$(3,000)	(30.0)%
Miscellaneous Revenues	\$1,692	\$0	\$0	\$0	0.0%
Revenue	\$4,873,220	\$6,743,919	\$6,561,817	\$(182,102)	(2.7)%
Semi-Discretionary Reimbursements	\$34,124,431	\$35,148,164	\$36,202,609	\$1,054,445	3.0%
Total Interfund Reimbursements	\$34,124,431	\$35,148,164	\$36,202,609	\$1,054,445	3.0%
Total Revenue	\$38,997,651	\$41,892,083	\$42,764,426	\$872,343	2.1%
Net Cost	\$6,072,603	\$9,556,015	\$1,689,413	\$(7,866,602)	(82.3)%
Positions	84.0	180.0	171.0	(9.0)	(5.0)%

Summary of Changes

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

The change in total appropriations is primarily due to:

- An increase in negotiated salary and benefits costs and a decrease in salary savings, offset by a decrease in the appropriations for salary and benefits due to transfer of positions to other programs. The positions in the table do not match the number of positions in the program due to the timing of the transfer.
- A decrease in ACP costs, primarily due to a decrease in pension obligation bonds (POBs) from full payoff of the Series 2013 POBs in Fiscal Year 2025-26.
- A decrease due to termination of the Adult Day Reporting Center (ADRC) building project due to costs outpacing budgeted funds.
- A decrease in contracts to better align budget with actuals.
- An increase in Fixed Assets for access security and control equipment.
- An increase in reimbursements from the Sheriff's Office for a 4th of July event.
- Recommended reductions detailed later in this section.

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

- An increase in 2011 Realignment AB 109 Community Corrections Semi-Discretionary reimbursements.
- A slight increase in the SB 678 allocation.
- A decrease in Byrne State Crisis Intervention Program funds because the grant ended this year and in Vehicle Theft Reduction Unit funds based on average revenue.
- An increase in Office of Traffic Safety Driving Under the Influence grant funds for increases in salaries and benefits and other allowable costs.

Recommended Reduction Detail for the Program

	Gross	Intrafund			
	Appropriations	Reimbursements	Total Revenue	Net Cost	FTE
Probation - Delete 2.0 FTE Deputy Probation Officer - Mental Health Diversion Unit					
	(353,326)	0	0	(353,326)	(2.0)

Delete 2.0 FTE Deputy Probation Officer (DPO) positions in the Adult Services program of the Mental Health Diversion Unit. The unit supervises "Track A" clients granted Mental Health Diversion by the Court and provides structured monitoring and coordination with behavioral health providers. While the program will remain operational, elimination of two DPO positions will increase caseload ratios and may limit intake of new diversion assignments. Reduced supervision capacity may affect service intensity and the unit's ability to support the multi-disciplinary team process. This reduction is also eligible for 2011 Protective Services Realignment. Currently, one position is vacant and one is filled; the incumbent in the filled position will be moved to a vacant position within the department.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Probation - Delete 2.0 FTE Deputy Probation Officer - North Adult Day Reporting Center					
	(353,326)	0	0	(353,326)	(2.0)
Delete 2.0 FTE (vacant) Deputy Probation Officer positions in the Adult Services program. These positions are assigned in the North Adult Day Reporting Center (ADRC) and their reduction will increase caseload ratios, extend waitlists, and reduce supervision capacity in the northern region of Sacramento County. The North region serves approximately 350-400 clients within a countywide population, including Mandatory Supervision, Post Release Community Supervision (PRCS), and Felony Probation cases. Reduced staffing may affect program intensity, recidivism outcomes, and system efforts to manage custody populations.					
Probation - Delete funding for 2.0 FTE Registered Nurses - Adult Day Reporting Center					
	(371,829)	0	0	(371,829)	0.0
Delete funding for 2.0 FTE Registered Nurse positions with the Department of Health Services (DHS) embedded within the Screening Intake Assessment (SIA) Unit, which processed 2,151 referrals in 2025. While overall daily operational impact is expected to be modest and clients will retain access to nursing services at other DHS locations, the reduction may create challenges for individuals released from custody who rely on SIA registered nurses as their primary point of contact. The absence of on-site registered nurses could delay linkage to Medi-Cal providers, prescription access, community resources, medical appointment scheduling, and Medication-Assisted Treatment (MAT) referrals. The change may also affect the Department of Health Services by increasing call volume and in-person visits due to the loss of nurse navigators at Probation. This reduction is also eligible for 2011 Protective Services Realignment. This request is contingent upon a reduction in the DHS, Correctional Health Services budget (BU 7410000).					

Juvenile Court

Program Overview

Juvenile Court 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, and 653 of the Welfare and Institutions Code.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$13,203,418	\$13,324,095	\$12,533,551	\$(790,544)	(5.9)%
Services & Supplies	\$1,354,993	\$1,582,614	\$1,664,123	\$81,509	5.2%
Equipment	\$0	\$0	\$30,000	\$30,000	100.0%
Intrafund Charges	\$217,899	\$244,218	\$249,684	\$5,466	2.2%
Gross Expenditures/Appropriations	\$14,776,311	\$15,150,927	\$14,477,358	\$(673,569)	(4.4)%
Total Expenditures/Appropriations	\$14,776,311	\$15,150,927	\$14,477,358	\$(673,569)	(4.4)%
Intergovernmental Revenues	\$856,521	\$1,043,619	\$897,520	\$(146,099)	(14.0)%
Miscellaneous Revenues	\$3,963	\$0	\$0	\$0	0.0%
Revenue	\$860,484	\$1,043,619	\$897,520	\$(146,099)	(14.0)%
Semi-Discretionary Reimbursements	\$13,302,399	\$14,266,978	\$13,703,287	\$(563,691)	(4.0)%
Total Interfund Reimbursements	\$13,302,399	\$14,266,978	\$13,703,287	\$(563,691)	(4.0)%
Total Revenue	\$14,162,883	\$15,310,597	\$14,600,807	\$(709,790)	(4.6)%
Net Cost	\$613,428	\$(159,670)	\$(123,449)	\$36,221	(22.7)%
Positions	60.0	60.0	61.0	1.0	1.7%

Summary of Changes

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

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

- An increase in negotiated salary and benefit costs and a decrease in salary savings.
- A decrease in ACP costs, primarily due to a decrease in pension obligation bonds (POBs), from full payoff of the Series 2013 POBs in Fiscal Year 2025-26.
- An increase in Fixed Assets for access security and control equipment.
- Recommended reductions detailed later in this section.

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

- A decrease in Local Edward Byrne Memorial Justice Assistance Grant (JAG) funding, which supports the Violent Offender Unit (VOU).

- An increase in the 2011 Realignment Juvenile Probation Activities allocation.
- A decrease in the Public Safety Sales Tax (Proposition 172) allocation.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Probation - Delete 1.0 FTE Deputy Probation Officer - Violent Offender Unit (Categorical)					
	(176,663)	0	0	(176,663)	(1.0)

Delete 1.0 FTE Deputy Probation Officer in the Juvenile Court program. The position is filled and the incumbent will be moved to a vacant position in the Department. Probation has received funding from the U.S. Department of Justice, Bureau of Justice Assistance (BJA), through the Edward Byrne Memorial Justice Assistance Grant (JAG) program since 2005. This grant supports a portion of 2.0 FTE Deputy Probation Officer (DPO) positions assigned to the Violent Offender Unit (VOU) within Juvenile Court. Officers assigned to the VOU manage a caseload of violent juvenile cases requiring investigation, processing, and oversight. Their responsibilities include conducting intensive investigations into the facts and circumstances of assigned cases, preparing social study reports, drafting reports required under WIC 707(a)(1), and making disposition recommendations to the juvenile court. Social study reports may include criminogenic risk and needs assessments or sexual risk assessments. Through their recommendations, VOU officers help maintain public safety while ensuring that youth receive essential services and rehabilitative programming. The BJA did not release a new funding opportunity for the upcoming cycle. As a result, no additional funding will be available to support these positions for FY 2026–27 and beyond. The Department requests General Fund backfill of this categorical reduction. This reduction is also eligible for Public Safety Sales Tax (Proposition 172) funding.

Juvenile Services

Program Overview

Juvenile 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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$22,298,910	\$23,772,495	\$21,789,145	\$(1,983,350)	(8.3)%
Services & Supplies	\$5,534,904	\$7,524,405	\$6,484,743	\$(1,039,662)	(13.8)%
Equipment	\$31,246	\$6,500	\$30,000	\$23,500	361.5%
Interfund Charges	\$309,805	\$309,870	\$309,515	\$(355)	(0.1)%
Intrafund Charges	\$396,331	\$433,313	\$438,622	\$5,309	1.2%
Gross Expenditures/Appropriations	\$28,571,196	\$32,046,583	\$29,052,025	\$(2,994,558)	(9.3)%
Other Intrafund Reimbursements	\$(452,880)	\$(505,861)	\$0	\$505,861	(100.0)%
Total Intrafund Reimbursements	\$(452,880)	\$(505,861)	\$0	\$505,861	(100.0)%
Total Expenditures/Appropriations	\$28,118,316	\$31,540,722	\$29,052,025	\$(2,488,697)	(7.9)%
Intergovernmental Revenues	\$3,258,780	\$4,387,459	\$4,811,575	\$424,116	9.7%
Revenue	\$3,258,780	\$4,387,459	\$4,811,575	\$424,116	9.7%
Other Interfund Reimbursements	\$147,010	\$0	\$0	\$0	0.0%
Semi-Discretionary Reimbursements	\$23,037,947	\$24,294,867	\$24,619,443	\$324,576	1.3%
Total Interfund Reimbursements	\$23,184,957	\$24,294,867	\$24,619,443	\$324,576	1.3%
Total Revenue	\$26,443,737	\$28,682,326	\$29,431,018	\$748,692	2.6%
Net Cost	\$1,674,579	\$2,858,396	\$(378,993)	\$(3,237,389)	(113.3)%
Positions	103.0	103.0	100.0	(3.0)	(2.9)%

Summary of Changes

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

The change in total appropriations is primarily due to:

- An increase in negotiated salary and benefits costs and a decrease in salary savings.

- A decrease in ACP costs, primarily due to a decrease in pension obligation bonds from full payoff of 2013 POBs in Fiscal Year 2025-26 and a decrease in facility use costs due to temporary suspension of costs for space at the Warren E. Thornton Youth Center after building improvements related to the Department of Health Services required the building to be vacated.
- A decrease in vehicle rental costs due to lower rates.
- A decrease in cell phone costs after a needs assessment was conducted.
- A decrease in Dtech labor partially offset by increases in Dtech fees and increases in hardware and software.
- An increase in Fixed Assets, for access security and control equipment.
- A decrease in reimbursements from the Department of Health Services for 2.0 FTE Deputy Probation Officers that provide services for the Juvenile Justice Diversion and Treatment Program (JJTDP). The Department requested net county cost backfill for these positions, which is not being recommended.
- Recommended reductions detailed later in this section.

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

- An increase in Title IV-E reimbursement for eligible Juvenile operations services activities in placement, field, and court.
- An increase in Family First Prevention Services (FFPS) State Block Grant and Family First Transition Act (FFTA) grant funding to support treatment services for youth, and increase in Less Restrictive Program funding, offset by decrease in Child and Family Team allocation, flexible family support allocation, Ending Girls Incarceration Grant and Mobile Probation Grant both of which ended in 2026.
- A decrease in a Gang Violence Suppression grant that provides reimbursement for overtime and supplies to officers conducting youth gang suppression operations in the field.
- An increase in Semi-Discretionary reimbursements in the following 2011 Realignment categories: Juvenile Justice Crime Prevention Act (JJCPA), Juvenile Probation Activities (JPA), and Juvenile Re-entry Grant (JRG).

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Probation - Delete 2.0 FTE Deputy Probation Officer - Juvenile Justice Diversion Treatment Program					
	(414,771)	0	0	(414,771)	(2.0)

Delete 2.0 FTE Deputy Probation Officer (DPO) positions that provide services for the Juvenile Justice Diversion and Treatment Program (JJTDP), a Full-Service partnership (FSP) operated in collaboration with River Oak Center for Children, Sacramento County Probation, and Behavioral Health Services (BHS)-Children's Mental Health. The Mental Health Services Act (MHSA) funds the DPOs through an MOU. DHS will no longer operate the dedicated program structures that previously supported the MOU because they are transitioning to a new procurement model for the FSPs and wraparound services. Under the redesigned model, the functions covered by the agreement are either being absorbed into broader contracted service scopes or no longer align with the updated system of care; however, Probation officers are still responsible for connecting youth to the services previously provided by BHS through JJTDP. The DPOs supervise youth ages 13–26 who have mental health needs and are involved in, or at risk of entering, the juvenile justice system. The program aims to keep youth safely in their homes, schools, and communities by connecting them to comprehensive mental health and family support services. DPOs help ensure youth complete required counseling and meet probation terms, reducing the likelihood of reoffending.

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. In addition, the YDF operates the Valley Oak Youth Academy in response to Senate Bill 823, which shifted the responsibility of the support and supervision of serious juvenile offenders from the state to county probation departments through the creation of Secure Youth Treatment Facilities. The YDF focuses on educational, recreational, and vocational programming as well as medical and mental health services to support positive change.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$54,151,287	\$49,155,095	\$50,219,453	\$1,064,358	2.2%
Services & Supplies	\$14,487,091	\$18,100,221	\$18,547,152	\$446,931	2.5%
Equipment	\$151,649	\$583,000	\$72,000	\$(511,000)	(87.7)%
Interfund Charges	\$1,294,992	\$1,295,555	\$1,294,067	\$(1,488)	(0.1)%
Intrafund Charges	\$2,151,056	\$2,402,193	\$2,581,388	\$179,195	7.5%
Gross Expenditures/Appropriations	\$72,236,076	\$71,536,064	\$72,714,060	\$1,177,996	1.6%
Total Expenditures/Appropriations	\$72,236,076	\$71,536,064	\$72,714,060	\$1,177,996	1.6%
Intergovernmental Revenues	\$350,660	\$407,018	\$352,000	\$(55,018)	(13.5)%
Miscellaneous Revenues	\$210	\$0	\$0	\$0	0.0%
Other Financing Sources	\$4,550	\$0	\$0	\$0	0.0%
Revenue	\$355,420	\$407,018	\$352,000	\$(55,018)	(13.5)%
Other Interfund Reimbursements	\$11,057,053	\$13,026,760	\$12,726,349	\$(300,411)	(2.3)%
Semi-Discretionary Reimbursements	\$24,104,352	\$23,161,919	\$35,350,205	\$12,188,286	52.6%
Total Interfund Reimbursements	\$35,161,405	\$36,188,679	\$48,076,554	\$11,887,875	32.8%
Total Revenue	\$35,516,825	\$36,595,697	\$48,428,554	\$11,832,857	32.3%
Net Cost	\$36,719,251	\$34,940,367	\$24,285,506	\$(10,654,861)	(30.5)%
Positions	233.0	233.0	237.0	4.0	1.7%

Summary of Changes

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

The change in total appropriations is primarily due to:

- An increase in positions transferred from other programs.
- An increase in negotiated salary and benefits costs and a decrease in salary savings.

- A decrease in ACP costs, primarily due to a decrease in pension obligation bonds (POBs), from full payoff of the Series 2013 POBs in Fiscal Year 2025-26.
- A decrease in contracts due to consolidation of training contracts in the Administrative Support and Professional Standards program and to more closely align actual costs with budget.
- An increase in Department of Technology labor and fees and hardware and software costs based on regular replacement needs and costs.
- An increase in recreational supplies due to increases in the cost of doing business.
- A decrease in scheduled facility upgrades for security equipment, partially offset by an increase in General Services work requests charges for Youth Detention Facility upgrades.

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

- A decrease in Assembly Bill 178 County Operated Juvenile Facilities funding needed to support facility improvement projects.
- A decrease in SB 823 Division of Juvenile Justice Realignment Block Grant funding.
- An increase in the 2011 Realignment Youthful Offender Block Grant allocation to support eligible services.
- An increase in the Public Safety Sales Tax (Proposition 172) allocation to support services in YDF.
- A decrease in School Nutrition Program (SNP Federal Grant) funds.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Asset Forfeiture Funds	\$0	\$269,225	\$222,058	\$(47,167)	(17.5)%
County Operated Juvenile Facility	\$357,987	\$3,967,228	\$3,456,796	\$(510,432)	(12.9)%
Juvenile Phone Benefit	\$142,629	\$177,442	\$128,003	\$(49,439)	(27.9)%
SB 823 Division of Juvenile Justice Realignment	\$10,819,130	\$9,865,327	\$9,859,876	\$(5,451)	(0.1)%
Gross Expenditures/Appropriations	\$11,319,746	\$14,279,222	\$13,666,733	\$(612,489)	(4.3)%
Total Expenditures/Appropriations	\$11,319,746	\$14,279,222	\$13,666,733	\$(612,489)	(4.3)%
Total Financing Uses	\$11,319,746	\$14,279,222	\$13,666,733	\$(612,489)	(4.3)%
Revenue	\$10,020,102	\$10,101,177	\$9,997,376	\$(103,801)	(1.0)%
Total Revenue	\$10,020,102	\$10,101,177	\$9,997,376	\$(103,801)	(1.0)%
Total Use of Fund Balance	\$5,477,688	\$4,178,045	\$3,669,357	\$(508,688)	(12.2)%
Total Financing Sources	\$15,497,790	\$14,279,222	\$13,666,733	\$(612,489)	(4.3)%
Net Cost	\$(4,178,045)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$11,319,746	\$13,061,760	\$12,761,349	\$(300,411)	(2.3)%
Appropriation for Contingencies	\$0	\$1,217,462	\$905,384	\$(312,078)	(25.6)%
Gross Expenditures/Appropriations	\$11,319,746	\$14,279,222	\$13,666,733	\$(612,489)	(4.3)%
Total Expenditures/Appropriations	\$11,319,746	\$14,279,222	\$13,666,733	\$(612,489)	(4.3)%
Total Financing Uses	\$11,319,746	\$14,279,222	\$13,666,733	\$(612,489)	(4.3)%
Fines, Forfeitures & Penalties	\$39,301	\$48,300	\$31,000	\$(17,300)	(35.8)%
Revenue from Use Of Money & Property	\$458,428	\$179,159	\$331,500	\$152,341	85.0%
Intergovernmental Revenues	\$9,483,197	\$9,829,718	\$9,594,876	\$(234,842)	(2.4)%
Miscellaneous Revenues	\$39,176	\$44,000	\$40,000	\$(4,000)	(9.1)%
Revenue	\$10,020,102	\$10,101,177	\$9,997,376	\$(103,801)	(1.0)%
Total Revenue	\$10,020,102	\$10,101,177	\$9,997,376	\$(103,801)	(1.0)%
Fund Balance	\$5,477,688	\$4,178,045	\$3,669,357	\$(508,688)	(12.2)%
Total Use of Fund Balance	\$5,477,688	\$4,178,045	\$3,669,357	\$(508,688)	(12.2)%
Total Financing Sources	\$15,497,790	\$14,279,222	\$13,666,733	\$(612,489)	(4.3)%
Net Cost	\$(4,178,045)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$0	\$35,000	\$35,000	\$0	0.0%
Appropriation for Contingencies	\$0	\$234,225	\$187,058	\$(47,167)	(20.1)%
Gross Expenditures/Appropriations	\$0	\$269,225	\$222,058	\$(47,167)	(17.5)%
Total Expenditures/Appropriations	\$0	\$269,225	\$222,058	\$(47,167)	(17.5)%
Total Financing Uses	\$0	\$269,225	\$222,058	\$(47,167)	(17.5)%
Fines, Forfeitures & Penalties	\$39,301	\$48,300	\$31,000	\$(17,300)	(35.8)%
Revenue from Use Of Money & Property	\$8,425	\$2,859	\$3,500	\$641	22.4%
Revenue	\$47,726	\$51,159	\$34,500	\$(16,659)	(32.6)%
Total Revenue	\$47,726	\$51,159	\$34,500	\$(16,659)	(32.6)%
Fund Balance	\$170,339	\$218,066	\$187,558	\$(30,508)	(14.0)%
Total Use of Fund Balance	\$170,339	\$218,066	\$187,558	\$(30,508)	(14.0)%
Total Financing Sources	\$218,065	\$269,225	\$222,058	\$(47,167)	(17.5)%
Net Cost	\$(218,065)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is primarily due to:

- A decrease in contingency due to a decrease in fund balance and revenue.

The change in total revenue is due to:

- A decrease in revenue from asset forfeitures, slightly offset by an increase in interest income.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$357,987	\$3,057,042	\$2,781,470	\$(275,572)	(9.0)%
Appropriation for Contingencies	\$0	\$910,186	\$675,326	\$(234,860)	(25.8)%
Gross Expenditures/Appropriations	\$357,987	\$3,967,228	\$3,456,796	\$(510,432)	(12.9)%
Total Expenditures/Appropriations	\$357,987	\$3,967,228	\$3,456,796	\$(510,432)	(12.9)%
Total Financing Uses	\$357,987	\$3,967,228	\$3,456,796	\$(510,432)	(12.9)%
Revenue from Use Of Money & Property	\$173,010	\$65,000	\$60,000	\$(5,000)	(7.7)%
Revenue	\$173,010	\$65,000	\$60,000	\$(5,000)	(7.7)%
Total Revenue	\$173,010	\$65,000	\$60,000	\$(5,000)	(7.7)%
Fund Balance	\$4,087,205	\$3,902,228	\$3,396,796	\$(505,432)	(13.0)%
Total Use of Fund Balance	\$4,087,205	\$3,902,228	\$3,396,796	\$(505,432)	(13.0)%
Total Financing Sources	\$4,260,215	\$3,967,228	\$3,456,796	\$(510,432)	(12.9)%
Net Cost	\$(3,902,229)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is primarily due to:

- A decrease in interfund charges due to ongoing identification of improvement projects in the Youth Detention Facility.
- A decrease in contingency due to a decrease in fund balance and a slight decrease in interest income.

The change in total revenue is due to:

- A decrease in interest income.

Juvenile Phone Benefit

Program Overview

Juvenile Phone Benefit includes funds that are accrued through commissions on tablet and media content and that were accrued when youth utilized the option of making collect calls to individuals in the community (in addition to the free calls provided) while placed in the Youth Detention Facility (YDF), which provides safe and secure detention and housing of youth who are awaiting appearances in court, serving custody commitments, or pending placement or transfers to other programs.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$142,629	\$140,000	\$85,003	\$(54,997)	(39.3)%
Appropriation for Contingencies	\$0	\$37,442	\$43,000	\$5,558	14.8%
Gross Expenditures/Appropriations	\$142,629	\$177,442	\$128,003	\$(49,439)	(27.9)%
Total Expenditures/Appropriations	\$142,629	\$177,442	\$128,003	\$(49,439)	(27.9)%
Total Financing Uses	\$142,629	\$177,442	\$128,003	\$(49,439)	(27.9)%
Revenue from Use Of Money & Property	\$8,045	\$3,300	\$3,000	\$(300)	(9.1)%
Miscellaneous Revenues	\$39,176	\$44,000	\$40,000	\$(4,000)	(9.1)%
Revenue	\$47,221	\$47,300	\$43,000	\$(4,300)	(9.1)%
Total Revenue	\$47,221	\$47,300	\$43,000	\$(4,300)	(9.1)%
Fund Balance	\$225,550	\$130,142	\$85,003	\$(45,139)	(34.7)%
Total Use of Fund Balance	\$225,550	\$130,142	\$85,003	\$(45,139)	(34.7)%
Total Financing Sources	\$272,771	\$177,442	\$128,003	\$(49,439)	(27.9)%
Net Cost	\$(130,142)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is primarily due to:

- A decrease in interfund charges due to a decrease in fund balance from phone benefit funds and a decrease in revenue.

The change in total revenue is due to:

- A decrease in interest income.
- A decrease in revenue from commissions on tablets.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$10,819,130	\$9,829,718	\$9,859,876	\$30,158	0.3%
Appropriation for Contingencies	\$0	\$35,609	\$0	\$(35,609)	(100.0)%
Gross Expenditures/Appropriations	\$10,819,130	\$9,865,327	\$9,859,876	\$(5,451)	(0.1)%
Total Expenditures/Appropriations	\$10,819,130	\$9,865,327	\$9,859,876	\$(5,451)	(0.1)%
Total Financing Uses	\$10,819,130	\$9,865,327	\$9,859,876	\$(5,451)	(0.1)%
Revenue from Use Of Money & Property	\$268,947	\$108,000	\$265,000	\$157,000	145.4%
Intergovernmental Revenues	\$9,483,197	\$9,829,718	\$9,594,876	\$(234,842)	(2.4)%
Revenue	\$9,752,145	\$9,937,718	\$9,859,876	\$(77,842)	(0.8)%
Total Revenue	\$9,752,145	\$9,937,718	\$9,859,876	\$(77,842)	(0.8)%
Fund Balance	\$994,594	\$(72,391)	\$0	\$72,391	(100.0)%
Total Use of Fund Balance	\$994,594	\$(72,391)	\$0	\$72,391	(100.0)%
Total Financing Sources	\$10,746,739	\$9,865,327	\$9,859,876	\$(5,451)	(0.1)%
Net Cost	\$72,391	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in interfund charges due to an increase in interest income.
- A decrease in contingency used to fund eligible expenditures in the Public Defender's Office.

The change in total revenue is due to:

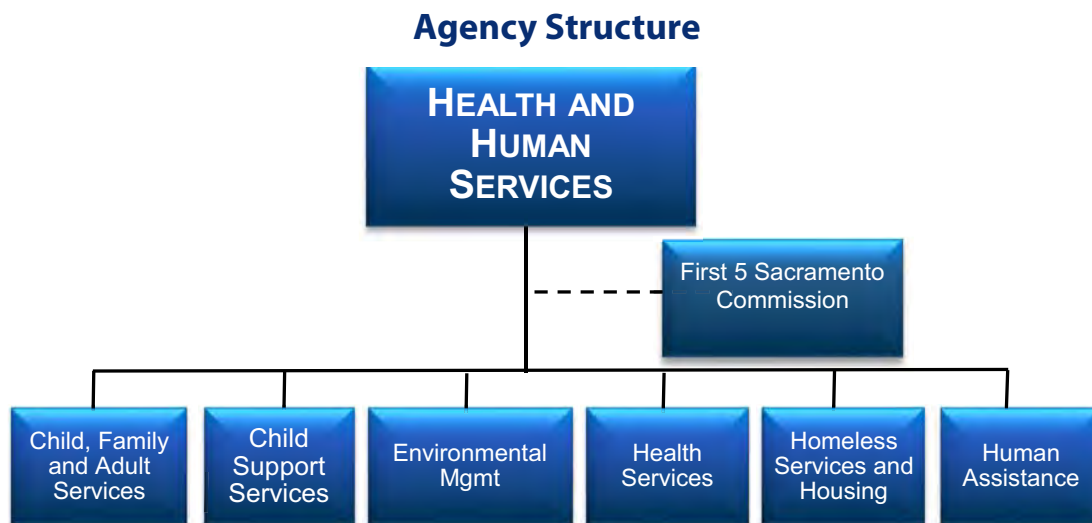
- A decrease in the anticipated Juvenile Justice Realignment Block Grant funding allocation.
- An increase in interest income.



Health and Human Services

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Health and Human 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.

Health and Human Services departments include:

Child, Family and Adult Services is responsible for the provision of services for at-risk dependent adults and seniors; and abused, neglected, and exploited children and their families.

Child Support Services is responsible for establishing child and medical support court ordered obligations; collection and enforcement of those support and medical obligations; and establishing paternity for children born out-of-wedlock.

Environmental Management provides mandated regulatory services that protect public health and the environment. The Department encompasses over 34 distinct programs designed to provide protection from unsafe water, food and hazardous materials, as well as solid, hazardous, and medical wastes.

Health Services is responsible for the provision of primary health care; mental health promotion, treatment and outreach; prevention and treatment programs to assist with substance abuse problems; and public health services and education. The Department is also responsible for health and mental health services for adults and juveniles in the County operated correctional facilities.

Homeless Services and Housing is responsible for coordinating the response of various County departments to provide services to those experiencing homelessness in Sacramento County, as well as mitigating the impacts of homelessness on the community.

Human Assistance determines eligibility for financial assistance programs including California's Work Opportunity and Responsibilities to Kids (CalWORKs), CalFresh, Medical Assistance (Medi-Cal), County Medically Indigent Services, and General Assistance (G.A.). The Department also provides employment and veteran services programs.

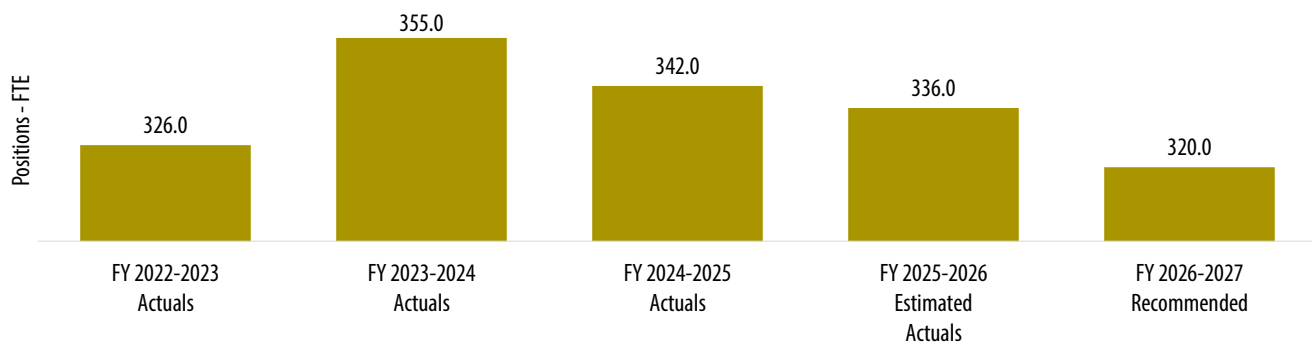
Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	5810000	Child Support Services	\$48,970,120	\$48,970,120	\$601,591	320.0
001A	7800000	Child, Family and Adult Services	\$326,680,915	\$306,281,981	\$24,913,398	1,312.6
001A	7410000	Correctional Health Services	\$158,555,512	\$158,486,774	\$86,819,588	331.4
001A	7270000	Health - Medical Treatment Payments	\$34,802,720	\$34,802,720	\$34,038,874	0.0
001A	7200000	Health Services	\$981,432,677	\$897,536,846	\$15,314,117	1,397.8
001A	5820000	Homeless Services and Housing	\$71,115,221	\$67,678,211	\$27,135,662	29.0
001A	8100000	Human Assistance-Administration	\$368,147,392	\$363,342,813	\$17,987,528	1,966.4
001A	8700000	Human Assistance-Aid Payments	\$499,233,658	\$499,233,658	\$14,932,533	0.0
001A	7250000	IHSS Provider Payments	\$182,627,470	\$182,627,470	\$30,796,927	0.0
001A	7230000	Juvenile Medical Services	\$0	\$0	\$0	0.0
General Fund Total			\$2,671,565,685	\$2,558,960,593	\$252,540,218	5,357.2
001I	7290000	Behavioral Health Services Act	\$122,486,708	\$107,907,878	\$0	0.0
001R	7809900	Child, Family Adult-Restricted Revenues	\$15,993,965	\$12,193,965	\$0	0.0
001R	7208000	Health Svcs-Restricted Revenues	\$54,670,631	\$54,670,631	\$0	0.0
001R	5820800	HSH Restricted Revenues	\$2,265,953	\$2,265,953	\$0	0.0
001R	8100800	Human Assistance-Restricted Revenues	\$0	\$0	\$0	0.0
001U	7209000	Patient Care Revenue	\$402,748,017	\$402,748,017	\$0	0.0
010B	3350000	Environmental Management	\$32,394,926	\$27,129,868	\$0	116.0
010C	3351000	EMD Special Program Funds	\$281,000	\$281,000	\$0	0.0
013A	7210000	First 5 Sacramento Commission	\$2,817,495	\$2,817,495	\$0	14.0
Non-General Fund Total			\$633,658,695	\$610,014,807	\$0	130.0
Grand Total			\$3,305,224,380	\$3,168,975,400	\$252,540,218	5,487.2

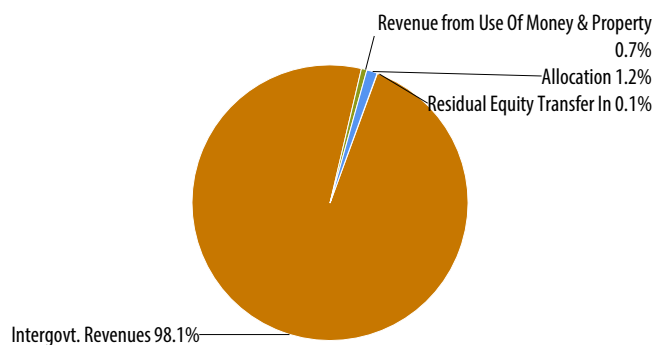
Child Support Services
Department Structure
Dalen Fredrickson, Director



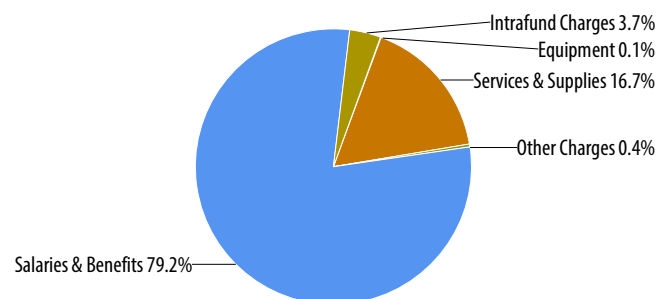
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Child Support Services** provides child support establishment and enforcement services for children and families in Sacramento County. Activities performed by the Department include establishing parentage, establishing and enforcing court orders for medical coverage and monetary child support, locating parents, determining the income and assets of non-custodial parents, and initiating administrative, civil, and criminal legal actions needed to enforce court orders. The Department is primarily funded through a revenue allocation of 34% state share and 66% Federal Financial Participation (FFP) match.

Goals

- Easy, accessible, and understandable customer experiences. This is accomplished by focusing on customer needs and outcomes in our structure, culture, operations, behaviors, and attitudes.
- Pursue individual and collective excellence by developing the talents of all team members while upholding shared values.
- Use evidence-based approaches to identify and achieve desired outcomes for families.

Accomplishments

- Increased child support collections by \$4.6 million over the previous Federal Fiscal Year (FY).
- Distributed \$134.44 million in collections for Federal FY 2024-25, including \$120.5 million to households in our community.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Child Support Services	\$47,453,271	\$48,961,825	\$48,970,120	\$8,295	0.0%
Gross Expenditures/Appropriations	\$47,453,271	\$48,961,825	\$48,970,120	\$8,295	0.0%
Total Expenditures/Appropriations	\$47,453,271	\$48,961,825	\$48,970,120	\$8,295	0.0%
Revenue	\$47,453,271	\$48,961,825	\$48,368,529	\$(593,296)	(1.2)%
Total Revenue	\$47,453,271	\$48,961,825	\$48,368,529	\$(593,296)	(1.2)%
Net Cost	\$0	\$0	\$601,591	\$601,591	0.0%
Positions	342.0	337.0	320.0	(17.0)	(5.0)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$38,563,225	\$39,059,975	\$38,767,945	\$(292,030)	(0.7)%
Services & Supplies	\$6,921,842	\$7,589,848	\$8,192,068	\$602,220	7.9%
Other Charges	\$246,363	\$390,120	\$177,208	\$(212,912)	(54.6)%
Equipment	\$0	\$0	\$35,000	\$35,000	100.0%
Intrafund Charges	\$1,721,841	\$1,921,882	\$1,797,899	\$(123,983)	(6.5)%
Gross Expenditures/Appropriations	\$47,453,271	\$48,961,825	\$48,970,120	\$8,295	0.0%
Total Expenditures/Appropriations	\$47,453,271	\$48,961,825	\$48,970,120	\$8,295	0.0%
Revenue from Use Of Money & Property	\$367,594	\$217,578	\$326,296	\$108,718	50.0%
Intergovernmental Revenues	\$47,061,760	\$47,650,758	\$48,017,233	\$366,475	0.8%
Residual Equity Transfer In	\$23,917	\$1,093,489	\$25,000	\$(1,068,489)	(97.7)%
Revenue	\$47,453,271	\$48,961,825	\$48,368,529	\$(593,296)	(1.2)%
Total Revenue	\$47,453,271	\$48,961,825	\$48,368,529	\$(593,296)	(1.2)%
Net Cost	\$0	\$0	\$601,591	\$601,591	0.0%
Positions	342.0	337.0	320.0	(17.0)	(5.0)%

Summary of Changes

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

The change in total appropriations is due to:

- Significant increases in negotiated salary and benefits costs and a decrease in budgeted salary savings, resulting in the deletion of 16.0 FTE vacant positions.
- An increase in Technology Services costs.
- A net decrease in allocated costs primarily due to a significant decrease in Pension Obligation Bond and Countywide Cost Plan costs, partially offset by an increase in liability insurance costs.
- An increase in Next Generation Holistic Employment, License and Parenting (NextGen HELP) Program Grant expenditures, to provide non-custodial parents with employment assistance.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- An increase in budgeted Next Generation Holistic Employment, License and Parenting (NextGen HELP) Program Grant revenue, to provide non-custodial parents with employment assistance.
- An increase in anticipated interest income.
- A decrease in one-time Residual Equity revenue, because position deletions are covering the gap between the flat 34% State share and 66% Federal Financial Participation revenue allocation and increases in costs.

Position counts have decreased 17.0 FTE from the prior year Adopted Budget due to:

- 16.0 FTE decrease in recommended reduction scenarios. – 0.0 FTE filled/16.0 FTE vacant
- 1.0 FTE net mid-year decrease.

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Child Support Services	(1,817,596)	0	0	(1,817,596)	(16.0)

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCSS - Delete 2.0 FTE - Administration Team (Categorical)					
	(279,178)	0	0	(279,178)	(2.0)

Categorical reduction of 1.0 FTE vacant Administrative Services Officer II and 1.0 FTE vacant Office Assistant due to frozen State funding at FY 2025-26 levels. On January 9, 2026, Governor Gavin Newsom released the proposed State budget for FY 2026-27. The proposed budget contained minimal increases in funding for California Department of Child Support Services. None of the proposed increases were passed on to the Sacramento County Child Support Services, resulting in a flatlining of allocations for the department. This flatlining of the budget, in conjunction with increased year-over-year costs, has necessitated budget cuts and organizational adjustments for the department. These cuts may lead to delays in collecting and distributing child support payments for the case participants and will have a negative impact on the families that the department serves. Additionally, these cuts will affect the Primary Goals and metrics by which the department is measured by State and Federal Child Support Standards and may influence future budget allocations.

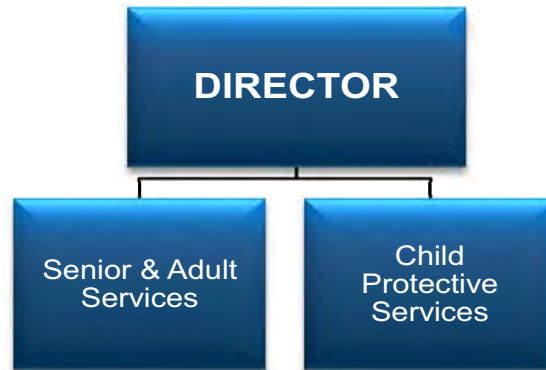
DCSS - Delete 2.0 FTE - Legal Team (Categorical)					
	(169,072)	0	0	(169,072)	(2.0)

Categorical reduction of 2.0 FTE vacant Legal Secretary 1 position due to frozen State funding at FY 2025-26 levels. On January 9, 2026, Governor Gavin Newsom released the proposed State budget for FY 2026-27. The proposed budget contained minimal increases in funding for California Department of Child Support Services. None of the proposed increases were passed on to the Sacramento County Child Support Services, resulting in a flatlining of allocations for the department. This flatlining of the budget, in conjunction with increased year-over-year costs, has necessitated budget cuts and organizational adjustments for the department. This reduction may result in delays in processing legal documents and scheduling court proceedings. It could also hinder the timely collection and distribution of child support payments to case participants. Ultimately, these impacts may adversely affect the families served by the department. 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.

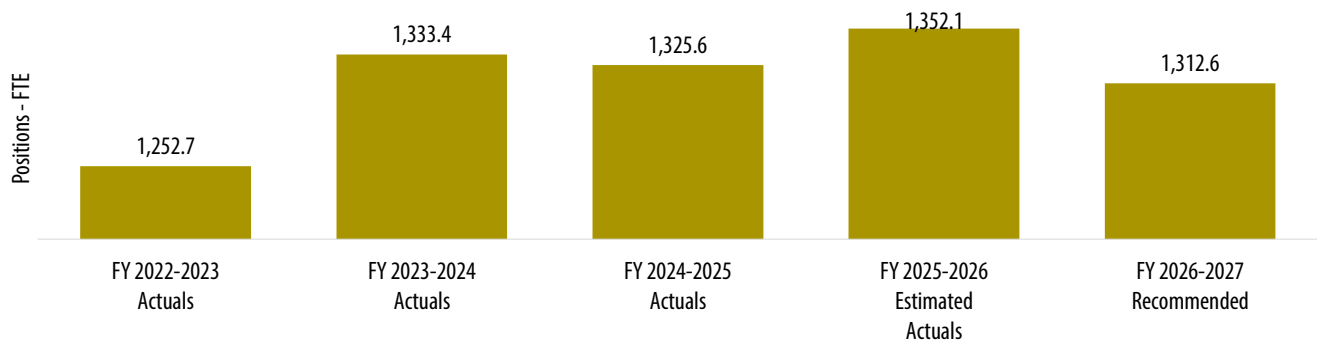
Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCSS - Delete 6.0 FTE - Enforcement Team (Categorical)					
	(739,960)	0	0	(739,960)	(6.0)
Categorical reduction of 1.0 FTE vacant Child Support Program Manager, 2.0 FTE vacant Supervising Child Support Officer, and 3.0 FTE vacant Child Support Officer Lv.2 due to frozen State funding at FY 2025-26 levels. On January 9, 2026, Governor Gavin Newsom released the proposed State budget for FY 2026-27. The proposed budget contained minimal increases in funding for California Department of Child Support Services. None of the proposed increases were passed on to the Sacramento County Child Support Services, resulting in a flatlining of allocations for the department. This flatlining of the budget, in conjunction with increased year-over-year costs, has necessitated budget cuts and organizational adjustments for the department. Eliminating these positions will likely reduce child support collections, delay case processing and payments, and negatively impact the families served by the department. Additionally, these cuts will affect the Primary Goals and metrics by which the department is measured by State and Federal Child Support Standards and may influence future budget allocations.					
DCSS - Delete 6.0 FTE - Establishment Team (Categorical)					
	(629,386)	0	0	(629,386)	(6.0)
Categorical reduction of 2.0 FTE vacant Child Support Officer 3, 2.0 FTE vacant Child Support Officer Lv.2 and 2.0 FTE vacant Office Specialist Lv.2 due to frozen State funding at FY 2025-26 levels. On January 9, 2026, Governor Gavin Newsom released the proposed State budget for FY 2026-27. The proposed budget contained minimal increases in funding for California Department of Child Support Services. None of the proposed increases were passed on to the Sacramento County Child Support Services, resulting in a flatlining of allocations for the department. This flatlining of the budget, in conjunction with increased year-over-year costs, has necessitated budget cuts and organizational adjustments for the department. Reducing these positions will likely decrease the number of child support orders established, delay related determinations and payments, and negatively impact the families served by the department. 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.					

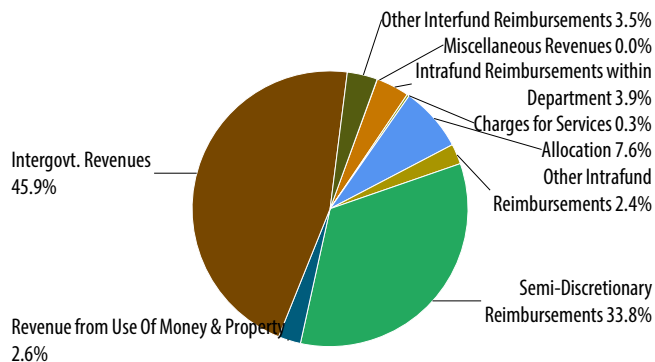
Child, Family and Adult Services
Department Structure
Shelby Boston, Director



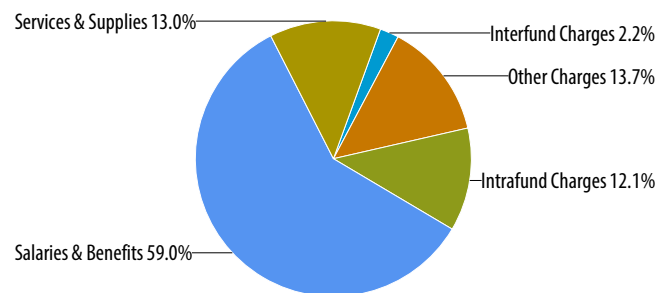
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Child, Family and Adult Services** (DCFAS) provides services and supports to promote the safety, health and well-being of children, families, dependent adults and older adults through the following programs:

- Quality Management and Administrative Services
- Child Protective Services
- Senior and Adult Services
- In-Home Supportive Services (IHSS) Public Authority

Goals

- Implement CWS-CARES and Standardize Operational Processes – Successfully prepare for and implement the CWS-CARES statewide case management system in October 2026, including policy updates, workflow redesign, staff training, and data validation processes to ensure documentation accuracy, reporting integrity, and compliance with state requirements.
- Strengthen Fiscal Compliance, Claiming Integrity, and Aging Services Infrastructure – Enhance expenditure monitoring, Title IV-E and Medi-Cal claiming documentation, reconciliation processes, and audit readiness while improving operational workflows within Adult Protective Services (APS) and In-Home Supportive Services (IHSS) to address increased demand associated with Sacramento County's growing senior population and evolving federal regulatory requirements.
- Advance AB 2083 Implementation and Tiered Rate Structure (TRS) Readiness – Strengthen cross-system accountability structures required under AB 2083 to ensure timely Child and Family Team (CFT) meetings, accurate Integrated Practice–CANS (IP-CANS) assessments, and reliable data reporting in preparation for Tiered Rate Structure implementation effective July 2027, when foster care funding will be directly tied to documented child needs and coordinated service delivery.

Accomplishments

- Advanced System Improvement Plan (SIP) and Permanency Outcomes – Continued implementation of the federal Child and Family Services Review (CFSR) System Improvement Plan, sustaining improvements in permanency timelines and reducing foster care entries, including continued reduction in the overall foster care population and improved placement stability measures.
- Strengthened Placement Capacity and Kinship Engagement – Expanded Relative and Non-Related Extended Family Member (NREFM) placements through enhanced family finding practices and preserved critical placement capacity, reducing reliance on temporary shelter settings and supporting placement stability.
- Enhanced Data-Driven Performance and Operational Efficiency – Received national recognition for measurable impact and transparency; strengthened continuous quality improvement infrastructure, improved timely referral closure performance through the Consultation & Closure Unit (CCU), and advanced internal system efficiencies supporting frontline service delivery.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Child Protective Services	\$200,521,772	\$202,479,395	\$198,247,028	\$(4,232,367)	(2.1)%
In-Home Supportive Services Public Authority	\$3,324,373	\$4,097,831	\$3,955,609	\$(142,222)	(3.5)%
Quality Management and Administrative Services	\$31,512,947	\$35,301,782	\$32,756,256	\$(2,545,526)	(7.2)%
Senior and Adult Services	\$75,649,625	\$82,795,334	\$91,722,022	\$8,926,688	10.8%
Gross Expenditures/Appropriations	\$311,008,717	\$324,674,342	\$326,680,915	\$2,006,573	0.6%
Total Intrafund Reimbursements	\$(19,283,715)	\$(22,888,969)	\$(20,398,934)	\$2,490,035	(10.9)%
Total Expenditures/Appropriations	\$291,725,003	\$301,785,373	\$306,281,981	\$4,496,608	1.5%
Revenue	\$139,096,623	\$148,453,865	\$159,571,414	\$11,117,549	7.5%
Total Interfund Reimbursements	\$113,645,320	\$111,391,025	\$121,797,169	\$10,406,144	9.3%
Total Revenue	\$252,741,943	\$259,844,890	\$281,368,583	\$21,523,693	8.3%
Net Cost	\$38,983,060	\$41,940,483	\$24,913,398	\$(17,027,085)	(40.6)%
Positions	1,325.6	1,325.1	1,312.6	(12.5)	(0.9)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$181,245,220	\$182,509,283	\$192,773,544	\$10,264,261	5.6%
Services & Supplies	\$38,322,175	\$41,183,955	\$42,582,557	\$1,398,602	3.4%
Other Charges	\$45,015,496	\$49,377,047	\$44,668,508	\$(4,708,539)	(9.5)%
Computer Software	\$150,000	\$0	\$0	\$0	0.0%
Interfund Charges	\$4,537,800	\$5,000,000	\$7,200,000	\$2,200,000	44.0%
Intrafund Charges	\$41,738,026	\$46,604,057	\$39,456,306	\$(7,147,751)	(15.3)%
Gross Expenditures/Appropriations	\$311,008,717	\$324,674,342	\$326,680,915	\$2,006,573	0.6%
Other Intrafund Reimbursements	\$(5,701,506)	\$(6,537,843)	\$(7,756,909)	\$(1,219,066)	18.6%
Intrafund Reimbursements within Department	\$(13,582,209)	\$(16,351,126)	\$(12,642,025)	\$3,709,101	(22.7)%
Total Intrafund Reimbursements	\$(19,283,715)	\$(22,888,969)	\$(20,398,934)	\$2,490,035	(10.9)%
Total Expenditures/Appropriations	\$291,725,003	\$301,785,373	\$306,281,981	\$4,496,608	1.5%
Revenue from Use Of Money & Property	\$12,344	\$20,000	\$8,575,345	\$8,555,345	42,776.7%
Intergovernmental Revenues	\$137,734,365	\$146,949,865	\$150,076,069	\$3,126,204	2.1%
Charges for Services	\$1,243,105	\$1,390,000	\$840,000	\$(550,000)	(39.6)%
Miscellaneous Revenues	\$106,808	\$94,000	\$80,000	\$(14,000)	(14.9)%
Revenue	\$139,096,623	\$148,453,865	\$159,571,414	\$11,117,549	7.5%
Other Interfund Reimbursements	\$8,624,488	\$9,561,191	\$11,531,489	\$1,970,298	20.6%
Semi-Discretionary Reimbursements	\$105,020,832	\$101,829,834	\$110,265,680	\$8,435,846	8.3%
Total Interfund Reimbursements	\$113,645,320	\$111,391,025	\$121,797,169	\$10,406,144	9.3%
Total Revenue	\$252,741,943	\$259,844,890	\$281,368,583	\$21,523,693	8.3%
Net Cost	\$38,983,060	\$41,940,483	\$24,913,398	\$(17,027,085)	(40.6)%
Positions	1,325.6	1,325.1	1,312.6	(12.5)	(0.9)%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have decreased by 12.5 FTE from the prior year Adopted Budget due to:

- 27.0 FTE net mid-year increase.
- 20.5 FTE recommended base decrease.
- 19.0 FTE decrease in recommended reduction scenarios – 4.0 FTE filled / 15.0 FTE vacant.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Child Protective Services	140,000	0	47,500	92,500	0.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Child Protective Services	(4,604,382)	0	(544,736)	(4,059,646)	(10.0)
Quality Management and Administrative Services	(1,301,011)	456,280	(303,343)	(541,388)	(6.0)
Senior and Adult Services	(244,314)	0	(43,977)	(200,337)	(3.0)

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$104,196,006	\$103,513,059	\$106,104,095	\$2,591,036	2.5%
Services & Supplies	\$21,492,132	\$22,361,319	\$22,069,847	\$(291,472)	(1.3)%
Other Charges	\$36,327,576	\$37,382,338	\$32,119,439	\$(5,262,899)	(14.1)%
Computer Software	\$150,000	\$0	\$0	\$0	0.0%
Interfund Charges	\$4,537,800	\$5,000,000	\$7,200,000	\$2,200,000	44.0%
Intrafund Charges	\$33,818,258	\$34,222,679	\$30,753,647	\$(3,469,032)	(10.1)%
Gross Expenditures/Appropriations	\$200,521,772	\$202,479,395	\$198,247,028	\$(4,232,367)	(2.1)%
Other Intrafund Reimbursements	\$(5,230,597)	\$(6,000,000)	\$(7,200,000)	\$(1,200,000)	20.0%
Total Intrafund Reimbursements	\$(5,230,597)	\$(6,000,000)	\$(7,200,000)	\$(1,200,000)	20.0%
Total Expenditures/Appropriations	\$195,291,176	\$196,479,395	\$191,047,028	\$(5,432,367)	(2.8)%
Revenue from Use Of Money & Property	\$1	\$0	\$8,555,345	\$8,555,345	100.0%
Intergovernmental Revenues	\$71,503,360	\$74,526,827	\$69,726,472	\$(4,800,355)	(6.4)%
Miscellaneous Revenues	\$28,396	\$0	\$0	\$0	0.0%
Revenue	\$71,531,757	\$74,526,827	\$78,281,817	\$3,754,990	5.0%
Other Interfund Reimbursements	\$7,911,590	\$9,000,000	\$10,519,611	\$1,519,611	16.9%
Semi-Discretionary Reimbursements	\$82,559,061	\$80,340,686	\$89,645,369	\$9,304,683	11.6%
Total Interfund Reimbursements	\$90,470,651	\$89,340,686	\$100,164,980	\$10,824,294	12.1%
Total Revenue	\$162,002,409	\$163,867,513	\$178,446,797	\$14,579,284	8.9%
Net Cost	\$33,288,767	\$32,611,882	\$12,600,231	\$(20,011,651)	(61.4)%
Positions	738.6	737.1	714.6	(22.5)	(3.1)%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.

- A decrease in salary savings based on a decrease in the rate of employee turnover.
- A decrease in expenditures related to the base budget deletion of 8.5 FTE positions that are no longer needed.
- A decrease in allocated costs for Pension Obligation Bond (POB) costs resulting from full payoff of the Series 2013 POBs in Fiscal Year 2025-26.
- An increase in allocated costs for support services, primarily resulting from an increase in Liability Insurance costs due to an increase in claims.
- Removal of one-time expenditures related to the Family First Prevention Services (FFPS) State Block Grant, Flexible Family Support funds, Family First Transition Act (FFTA) Grant, Office of Juvenile Justice and Delinquency Prevention (OJJDP) Grant and the American Rescue Plan Act (ARPA).
- An increase in transfer charges related to Wraparound services based on Department of Human Assistance estimates.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

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

- An increase in Federal matching funds due to higher eligible program expenditures.
- Removal of one-time funding, to include the FFPS State Block Grant, Flexible Family Support funds, FFTA Grant, OJJDP Grant and ARPA.
- An increase in Wraparound Restricted Fund transfers from the DCFAS Restricted Revenue Budget Unit (BU 7809900) to fund eligible Wraparound expenditures.
- Increases in the 2011 Protective Services and 1991 Social Services Realignment allocations for existing programs and activities.
- An increase in interest income due to DCFAS identifying accumulated prior-year interest earnings through ongoing reconciliation of advance funding accounts and utilizing \$8.5 million in one-time funding in FY 2026–27 to reduce Net County Cost.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCFAS - Add Sacramento County Office of Education contracted services for Foster Youth - CPS					
	140,000	0	47,500	92,500	0.0

Add ongoing funding for the Sacramento County Office of Education contract supporting 1.25 FTE Instructional Case Managers providing educational coordination services for foster youth in Child Protective Services. These services support school stability, enrollment coordination, special education support, and compliance with AB 490 and educational documentation requirements. SCOE staff updated 664 school enrollments and completed 124 court-related education reports in the second quarter of FY 2025-26. Total contract cost is \$190,000, offset by \$50,000 in SCOE matching funds and \$47,500 in anticipated Title IV-E reimbursement, resulting in Net County Cost of \$92,500. This request is for ongoing funding previously supported with one-time funds.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCFAS - Delete 2.0 FTE positions - DCFAS Administrative Services					
	(96,658)	0	(24,165)	(72,493)	(1.0)
Delete 2.0 FTE administrative operations support positions within the Department of Child, Family and Adult Services, including 1.0 Executive Secretary and 1.0 Legal Transcriber. The Executive Secretary position provides executive administrative support to the DCFAS Director and Deputy Directors. The Legal Transcriber provides clerical support. Deleting these positions reduces administrative capacity supporting technology procurement, operational logistics, and coordination with the executive team. The positions are vacant. This reduction is eligible for 1991 Social Services or 2011 Protective Services Realignment. The reduction affects the Child Protective Services Program and Quality Management and Administrative Services Program.					
DCFAS - Delete 3.0 FTE positions - CPS Clerical					
	(315,756)	0	(78,939)	(236,817)	(3.0)
Delete 3.0 FTE filled clerical support positions within Child Protective Services (CPS), including 1.0 Clerical Supervisor II and 2.0 Senior Office Assistants, resulting in a reduction of Net County Cost. The Clerical Supervisor II supervises the CPS Legal Transcription Unit responsible for preparing and processing court-related documentation supporting dependency proceedings. The Senior Office Assistant positions provide administrative support including document preparation, data tracking, scheduling, and coordination of program activities. Elimination of these positions reduces clerical supervision and administrative support capacity and may impact the timeliness and coordination of court documentation and internal CPS administrative operations. The positions are filled with no vacant positions of this classification in the department. This reduction is eligible for 1991 Social Services or 2011 Protective Services Realignment.					
DCFAS - Delete 3.0 FTE positions - CPS Placement & Welcome Home Support					
	(411,372)	0	(102,843)	(308,529)	(3.0)
Delete 3.0 FTE positions within CPS, including 1.0 vacant Human Services Social Worker Master's Degree in the Centralized Placement Support Unit, 1.0 vacant Child Development Supervisor 2 supporting Welcome Homes and the Juvenile Court Youth Room, and 1.0 filled Senior Office Assistant (OA) providing administrative support. This reduction decreases placement coordination capacity, reduces relative assessment responsiveness, increases supervisory ratios within licensed Welcome Home operations, and shifts administrative workload to remaining staff. Placement and supervision mandates remain in effect; however, timeliness and operational oversight capacity will be reduced. The Senior OA position is filled with no vacant positions of this classification in the department. This reduction is eligible for 1991 Social Services or 2011 Protective Services Realignment.					
DCFAS - Delete vacant 3.0 FTE Human Services Social Worker MD Positions - CPS					
	(446,825)	0	(111,706)	(335,119)	(3.0)
Delete 3.0 FTE Human Services Social Worker (Master's Degree) positions within Child Protective Services, including 1.0 Court Services (vacant), 1.0 Permanency (vacant), and 1.0 Adoptions (filled), resulting in \$335,119 General Fund savings. These positions provide mandated case management, court report preparation, permanency planning, and compliance with state and federal child welfare requirements. Elimination of these positions will increase caseloads and reduce capacity to meet court timelines and permanency benchmarks. Statutory requirements remain in effect; however, service timelines and case processing capacity will be impacted. The incumbent in the filled position will be moved to a vacant position within the department. This reduction is eligible for 1991 Social Services or 2011 Protective Services Realignment.					
DCFAS - Eliminate Youth Transportation Services Contract - CPS					
	(450,000)	0	0	(450,000)	0.0
Eliminate the contracted transportation services supporting foster youth and Non-Minor Dependents, resulting in savings of \$450,000 in General Fund. These services provide supplemental transportation supporting school of origin attendance, educational stability, and participation in Independent Living Program services. Elimination of this contract reduces transportation capacity supporting foster youth and increases reliance on internal staff and caregivers. Educational stability requirements remain in effect; however, contracted transportation capacity will be reduced. This reduction is eligible for 1991 Social Services and 2011 Protective Services Realignment.					

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCFAS - Reduce CAPC Prevention & Court-Ordered Service Contracts - CPS					
	(380,000)	0	0	(380,000)	0.0
Reduce Child Abuse Prevention Council (CAPC) Birth and Beyond Family Resource Center contracts by 10% or \$380,000 General Fund. These contracts provide prevention, early intervention, and court-ordered parenting education services required to support family reunification and child safety. Reduction of these contracts decreases availability of court-approved parenting education and prevention services and may extend timelines for case plan completion and reunification. Child welfare mandates remain in effect; however, contracted service capacity supporting prevention and reunification will be reduced. This reduction is eligible for 1991 Social Services and 2011 Protective Services Realignment.					
DCFAS - Reduce Complex Care Youth Capacity Placement Pool Contracts - CPS					
	(1,485,438)	0	0	(1,485,438)	0.0
Reduce the County-funded Short-Term Residential Therapeutic Programs (STRTP). Supplemental (Patch) Rate supporting Complex Care Youth placements by 50%, from \$11,672 per month per dedicated bed (capacity of 16 beds) to \$5,836 per month per bed, resulting in savings of \$1,485,438. The Patch Rate supplements the State-approved STRTP rate to support enhanced staffing and dedicated bed capacity for youth with high behavioral health and supervision needs. This reduction decreases local financial support for dedicated STRTP beds. While statutory placement requirements remain in effect, providers may reassess staffing models or dedicated bed availability in response to reduced supplemental funding. This reduction is eligible for 1991 Social Services Realignment.					
DCFAS - Reduce County Counsel services - CPS					
	(908,333)	0	(227,083)	(681,250)	0.0
This reduction is contingent upon reductions in the County Counsel's Budget (BU4810000). DCFAS does not anticipate a material impact to core CPS legal services, as the reduction reflects currently vacant positions and existing service levels have been maintained. This reduction is eligible for 1991 Social Services or 2011 Protective Services Realignment.					
DCFAS-Eliminate First Star Sacramento State Academy					
	(110,000)	0	0	(110,000)	0.0
Eliminate the First Star Sacramento State Academy contract, resulting in savings of \$110,000 Net County Cost. This contract provides structured college readiness, mentoring, and educational support services for foster youth participating in the Independent Living Program. Elimination of this contract reduces the Department's capacity to provide specialized academic readiness and college preparation services. Independent Living Program mandates remain in effect; however, contracted educational support services will be reduced. This reduction is eligible for 1991 Social Services Realignment.					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,601,938	\$3,040,663	\$2,812,400	\$(228,263)	(7.5)%
Services & Supplies	\$419,053	\$725,223	\$775,908	\$50,685	7.0%
Other Charges	\$196	\$0	\$0	\$0	0.0%
Intrafund Charges	\$303,186	\$331,945	\$367,301	\$35,356	10.7%
Gross Expenditures/Appropriations	\$3,324,373	\$4,097,831	\$3,955,609	\$(142,222)	(3.5)%
Total Expenditures/Appropriations	\$3,324,373	\$4,097,831	\$3,955,609	\$(142,222)	(3.5)%
Intergovernmental Revenues	\$3,323,840	\$4,097,831	\$3,897,770	\$(200,061)	(4.9)%
Miscellaneous Revenues	\$533	\$0	\$0	\$0	0.0%
Revenue	\$3,324,373	\$4,097,831	\$3,897,770	\$(200,061)	(4.9)%
Total Revenue	\$3,324,373	\$4,097,831	\$3,897,770	\$(200,061)	(4.9)%
Net Cost	\$0	\$0	\$57,839	\$57,839	0.0%
Positions	25.0	26.0	24.0	(2.0)	(7.7)%

Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- A decrease in salary savings based on a decrease in the rate of employee turnover.
- A decrease in expenditures related to the base budget deletion of 2.0 FTE positions that are no longer needed.
- An increase in allocated cost process (ACP) costs, primarily due to an increase in lease costs due to the expiration of 'free rent', partially offset by a decrease in Pension Obligation Bond (POB) costs resulting from full payoff of the Series 2013 POBs in Fiscal Year 2025-26.

The change in total revenue is due to an anticipated decrease in State and Federal revenue to off-set the decrease in costs related to IHSS provider enrollment operations due to the deletion of 2.0 FTE positions.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$21,752,754	\$21,372,780	\$22,065,207	\$692,427	3.2%
Services & Supplies	\$4,916,422	\$5,069,839	\$5,349,274	\$279,435	5.5%
Other Charges	\$2,944,653	\$3,099,746	\$3,558,526	\$458,780	14.8%
Intrafund Charges	\$1,899,118	\$5,759,417	\$1,783,249	\$(3,976,168)	(69.0)%
Gross Expenditures/Appropriations	\$31,512,947	\$35,301,782	\$32,756,256	\$(2,545,526)	(7.2)%
Other Intrafund Reimbursements	\$(25,000)	\$(50,000)	\$(50,000)	\$0	0.0%
Intrafund Reimbursements within Department	\$(13,582,209)	\$(16,351,126)	\$(12,642,025)	\$3,709,101	(22.7)%
Total Intrafund Reimbursements	\$(13,607,209)	\$(16,401,126)	\$(12,692,025)	\$3,709,101	(22.6)%
Total Expenditures/Appropriations	\$17,905,738	\$18,900,656	\$20,064,231	\$1,163,575	6.2%
Intergovernmental Revenues	\$8,297,784	\$8,967,495	\$9,076,892	\$109,397	1.2%
Revenue	\$8,297,784	\$8,967,495	\$9,076,892	\$109,397	1.2%
Other Interfund Reimbursements	\$712,898	\$561,191	\$1,011,878	\$450,687	80.3%
Semi-Discretionary Reimbursements	\$5,913,118	\$5,823,100	\$3,579,757	\$(2,243,343)	(38.5)%
Total Interfund Reimbursements	\$6,626,016	\$6,384,291	\$4,591,635	\$(1,792,656)	(28.1)%
Total Revenue	\$14,923,800	\$15,351,786	\$13,668,527	\$(1,683,259)	(11.0)%
Net Cost	\$2,981,938	\$3,548,870	\$6,395,704	\$2,846,834	80.2%
Positions	138.0	138.0	133.0	(5.0)	(3.6)%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- A decrease in salary savings based on a decrease in the rate of employee turnover.

- A decrease in expenditures related to the base budget deletion of 5.0 FTE positions that are no longer needed.
- A decrease in allocated costs for Pension Obligation Bond (POB) costs resulting from full payoff of the Series 2013 POBs in Fiscal Year 2025-26.
- An increase in allocated costs for support services, primarily resulting from an increase in Liability Insurance costs due to an increase in claims.
- An increase in transfer charges related to the Children's Trust Fund for anticipated contracts awarded by the Children's Coalition.
- An increase in transfer charges related to the Domestic Violence Trust Fund for anticipated contracts transferring from the Department of Human Assistance.
- Recommended reductions detailed later in this section.

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

- An increase in Federal matching funds due to higher eligible program expenditures.
- An increase in transfers from the DCFAS Restricted Revenue Budget Unit (BU 7809900) to fund eligible expenditures related to the Children's Trust Fund and the Domestic Violence Trust Fund.
- Decreases in the 2011 Protective Services and 1991 Social Services Realignment allocations resulting from a decrease in eligible expenditures.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCFAS - Delete 1.0 FTE position - QMAS Program Implementation					
	(172,713)	0	(60,449)	(112,264)	(1.0)
Delete 1.0 filled Human Services Program Specialist within the Program Implementation Unit in the Quality Management and Administrative Services division. This position coordinates implementation of major state and federal initiatives affecting Child Protective Services and Senior and Adult Services programs, including Family First Prevention Services Act requirements, Child and Family Team practice implementation, Tiered Rate Structure readiness, and cross-system prevention initiatives. Deleting this position reduces centralized capacity to coordinate program implementation and translate regulatory changes into operational guidance. Statutory program requirements remain in effect; however, implementation timelines and cross-division coordination capacity may be reduced. The Human Services Program Specialist incumbent will be moved to a vacant position within the Department. This reduction is eligible for 1991 Social Services or 2011 Protective Services Realignment.					
DCFAS - Delete 1.0 FTE positions - QMAS Contracts					
	(215,738)	0	(75,508)	(140,230)	(1.0)
Delete 1.0 FTE Human Services Program Manager within the Contracts Unit in the Quality Management and Administrative Services division. This position provides centralized contract administration and oversight for 234 contracts, Memoranda of Understanding, Statements of Collaboration, and operational agreements supporting services across Child Protective Services and Senior and Adult Services programs. The position ensures compliance with Sacramento County contracting requirements, coordinates contract execution workflows, and supports performance-based contracting requirements under AB 3145. Deleting this position reduces the Department's capacity to execute and monitor contracts, track required insurance and audit documentation, and support procurement activities necessary to deliver prevention services, foster care services, and adult services programs. The position is filled with no vacant positions of this classification in the Department. This reduction is eligible for 1991 Social Services or 2011 Protective Services Realignment.					

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCFAS - Delete 1.0 FTE positions - QMAS Fiscal					
	(219,290)	109,645	(29,412)	(80,233)	(1.0)
Delete 1.0 FTE Account Clerk within the Fiscal Unit in the Quality Management and Administrative Services division. This position supports fiscal oversight of Public Guardian/Public Conservator fiduciary accounts, management of Social Security benefits for children served through Child Protective Services, department-wide budget operations, and routine fiscal transaction processing including mileage reimbursements. Deleting this position reduces the Department's capacity to manage specialized accounting functions, support budget monitoring, and process operational fiscal transactions required for program operations. The Account Clerk position is filled but can be transferred to another department vacant. This reduction is eligible for 1991 Social Services or 2011 Protective Services Realignment.					
DCFAS - Delete 2.0 FTE positions - DCFAS Administrative Services					
	(301,690)	150,845	(69,609)	(81,236)	(1.0)
Delete 2.0 FTE administrative operations support positions within the Department of Child, Family and Adult Services, including 1.0 Executive Secretary and 1.0 Legal Transcriber. The Executive Secretary position provides executive administrative support to the DCFAS Director and Deputy Directors. The Legal Transcriber provides clerical support. Deleting these positions reduces administrative capacity supporting technology procurement, operational logistics, and coordination with the executive team. The positions are vacant. This reduction is eligible for 1991 Social Services or 2011 Protective Services Realignment. The reduction affects the Child Protective Services Program and Quality Management and Administrative Services Program.					
DCFAS - Delete 2.0 FTE positions - QMAS Administrative Services					
	(391,580)	195,790	(68,365)	(127,425)	(2.0)
Delete 2.0 FTE administrative operations support positions within the Department of Child, Family and Adult Services, including 1.0 Office Assistant, and 1.0 Storekeeper 1. The Office Assistant and Storekeeper 1 positions provide administrative and logistical support including mail delivery across 8 facilities, supply coordination and distribution. Deleting these positions reduces administrative capacity supporting technology procurement, operational logistics, and coordination with the Department of Technology. The positions are filled with no vacant positions of these classifications in the department. This reduction is eligible for 1991 Social Services or 2011 Protective Services Realignment.					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$52,694,522	\$54,582,781	\$61,791,842	\$7,209,061	13.2%
Services & Supplies	\$11,494,567	\$13,027,574	\$14,387,528	\$1,359,954	10.4%
Other Charges	\$5,743,071	\$8,894,963	\$8,990,543	\$95,580	1.1%
Intrafund Charges	\$5,717,464	\$6,290,016	\$6,552,109	\$262,093	4.2%
Gross Expenditures/Appropriations	\$75,649,625	\$82,795,334	\$91,722,022	\$8,926,688	10.8%
Other Intrafund Reimbursements	\$(445,909)	\$(487,843)	\$(506,909)	\$(19,066)	3.9%
Total Intrafund Reimbursements	\$(445,909)	\$(487,843)	\$(506,909)	\$(19,066)	3.9%
Total Expenditures/Appropriations	\$75,203,716	\$82,307,491	\$91,215,113	\$8,907,622	10.8%
Revenue from Use Of Money & Property	\$12,343	\$20,000	\$20,000	\$0	0.0%
Intergovernmental Revenues	\$54,609,380	\$59,357,712	\$67,374,935	\$8,017,223	13.5%
Charges for Services	\$1,243,105	\$1,390,000	\$840,000	\$(550,000)	(39.6)%
Miscellaneous Revenues	\$77,879	\$94,000	\$80,000	\$(14,000)	(14.9)%
Revenue	\$55,942,708	\$60,861,712	\$68,314,935	\$7,453,223	12.2%
Semi-Discretionary Reimbursements	\$16,548,653	\$15,666,048	\$17,040,554	\$1,374,506	8.8%
Total Interfund Reimbursements	\$16,548,653	\$15,666,048	\$17,040,554	\$1,374,506	8.8%
Total Revenue	\$72,491,361	\$76,527,760	\$85,355,489	\$8,827,729	11.5%
Net Cost	\$2,712,356	\$5,779,731	\$5,859,624	\$79,893	1.4%
Positions	424.0	424.0	441.0	17.0	4.0%

Summary of Changes

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

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

- Additional IHSS positions approved by the Board in FY 2025-26.
- Increases in negotiated salary and benefits costs.
- A decrease in salary savings based on a decrease in the rate of employee turnover.
- A decrease in expenditures related to the base budget deletion of 5.0 FTE positions that are no longer needed.
- A decrease in allocated costs for Pension Obligation Bond (POB) costs resulting from full payoff of the Series 2013 POBs in Fiscal Year 2025-26.
- An increase in allocated costs for support services, primarily resulting from an increase in Liability Insurance costs due to an increase in claims.
- Recommended reductions detailed later in this section.

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

- An increase in IHSS State allocation due to caseload growth.
- An increase in Federal matching funds due to higher eligible program expenditures.
- Increases in the 2011 Protective Services, 1991 Social Services and 1991 Mental Health Realignment allocations for existing programs and activities.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DCFAS - Delete 3.0 FTE positions - Public Guardian/Conservator					
	(244,314)	0	(43,977)	(200,337)	(3.0)

Delete 3.0 FTE filled support staff positions within the Public Administrator/Guardian/Conservator program, including 2.0 Family Services Worker (FSW) Level 2 positions and 1.0 Office Assistant (OA) Level 2 position, resulting in \$200,337 General Fund savings. These positions provide case aid and administrative support for over 400 Lanterman-Petris-Short (LPS) and Probate conservatees and assist with preparation of court accountings, conservatorship renewals, and estate administration activities. Elimination of these positions will increase workload for Deputy Public Conservators and administrative staff, reduce operational support capacity, and may result in delays in court filings and conservatorship services. Statutory requirements remain in effect; however, processing timelines and support capacity will be reduced. The OA position is filled with no vacant positions of this classification in the department. The FSW incumbents will be transferred to other vacant positions in the department. This reduction is eligible for 1991 Social Services or 1991 Mental Health Realignment.

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), Domestic Violence Trust Fund (DVTF), and the Wraparound Restricted Fund.

The CTF was established by the Sacramento County Board of Supervisors on February 1, 1983, pursuant to State legislation to support child abuse and neglect prevention and intervention programs. The fund receives \$4 from the cost of certified copies of birth certificates issued in Sacramento County and other designated revenue sources.

The DVTF was originally administered through the Department of Human Assistance and was moved to the DCFAS Restricted Revenues Budget unit in FY 2026-27 to realize efficiencies managing contracts for services. The DVTF consists of restricted revenues derived from \$3 collected from each marriage license issued and traffic court fine assessments pursuant to Government Code section 26840.7. These funds are restricted to support shelter-based programs providing emergency housing and supportive services for victims of domestic violence and their children in secure and confidential locations.

The Wraparound Restricted Fund consists of restricted revenues associated with the Wraparound Program, which provides intensive, individualized services to children and families involved in the child welfare system. These funds are held in trust and reinvested to support services for eligible youth and families.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Children's Trust Fund	\$542,398	\$1,163,328	\$1,206,477	\$43,149	3.7%
Domestic Violence Trust Fund	\$0	\$0	\$365,502	\$365,502	100.0%
Wraparound Restricted Fund	\$9,830,712	\$11,721,986	\$14,421,986	\$2,700,000	23.0%
Gross Expenditures/Appropriations	\$10,373,110	\$12,885,314	\$15,993,965	\$3,108,651	24.1%
Total Intrafund Reimbursements	\$(1,919,121)	\$(2,000,000)	\$(3,800,000)	\$(1,800,000)	90.0%
Total Expenditures/Appropriations	\$8,453,988	\$10,885,314	\$12,193,965	\$1,308,651	12.0%
Total Financing Uses	\$8,453,988	\$10,885,314	\$12,193,965	\$1,308,651	12.0%
Revenue	\$721,836	\$665,000	\$985,000	\$320,000	48.1%
Total Interfund Reimbursements	\$4,537,800	\$5,000,000	\$7,200,000	\$2,200,000	44.0%
Total Revenue	\$5,259,636	\$5,665,000	\$8,185,000	\$2,520,000	44.5%
Total Use of Fund Balance	\$8,414,667	\$5,220,314	\$4,008,965	\$(1,211,349)	(23.2)%
Total Financing Sources	\$13,674,303	\$10,885,314	\$12,193,965	\$1,308,651	12.0%
Net Cost	\$(5,220,314)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$8,453,988	\$9,561,191	\$11,531,489	\$1,970,298	20.6%
Intrafund Charges	\$1,919,121	\$2,000,000	\$3,800,000	\$1,800,000	90.0%
Appropriation for Contingencies	\$0	\$1,324,123	\$662,476	\$(661,647)	(50.0)%
Gross Expenditures/Appropriations	\$10,373,110	\$12,885,314	\$15,993,965	\$3,108,651	24.1%
Intrafund Reimbursements within Department	\$(1,919,121)	\$(2,000,000)	\$(3,800,000)	\$(1,800,000)	90.0%
Total Intrafund Reimbursements	\$(1,919,121)	\$(2,000,000)	\$(3,800,000)	\$(1,800,000)	90.0%
Total Expenditures/Appropriations	\$8,453,988	\$10,885,314	\$12,193,965	\$1,308,651	12.0%
Total Financing Uses	\$8,453,988	\$10,885,314	\$12,193,965	\$1,308,651	12.0%
Licenses, Permits & Franchises	\$0	\$0	\$215,000	\$215,000	100.0%
Fines, Forfeitures & Penalties	\$0	\$0	\$30,000	\$30,000	100.0%
Revenue from Use Of Money & Property	\$371,137	\$300,000	\$375,000	\$75,000	25.0%
Intergovernmental Revenues	\$0	\$30,000	\$30,000	\$0	0.0%
Charges for Services	\$350,699	\$335,000	\$335,000	\$0	0.0%
Revenue	\$721,836	\$665,000	\$985,000	\$320,000	48.1%
Other Interfund Reimbursements	\$4,537,800	\$5,000,000	\$7,200,000	\$2,200,000	44.0%
Total Interfund Reimbursements	\$4,537,800	\$5,000,000	\$7,200,000	\$2,200,000	44.0%
Total Revenue	\$5,259,636	\$5,665,000	\$8,185,000	\$2,520,000	44.5%
Fund Balance	\$8,414,667	\$5,220,314	\$4,008,965	\$(1,211,349)	(23.2)%
Total Use of Fund Balance	\$8,414,667	\$5,220,314	\$4,008,965	\$(1,211,349)	(23.2)%
Total Financing Sources	\$13,674,303	\$10,885,314	\$12,193,965	\$1,308,651	12.0%
Net Cost	\$(5,220,314)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

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 and the California Kids' Plates program. The Sacramento County Board of Supervisors appointed the Children's Coalition as the entity responsible for administering the CTF, conducting competitive grant selection processes, and recommending awards. DCFAS serves as the fiscal agent for the Children's Coalition and administers fund disbursements in accordance with Board-approved allocations.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$542,398	\$561,191	\$678,574	\$117,383	20.9%
Appropriation for Contingencies	\$0	\$602,137	\$527,903	\$(74,234)	(12.3)%
Gross Expenditures/Appropriations	\$542,398	\$1,163,328	\$1,206,477	\$43,149	3.7%
Total Expenditures/Appropriations	\$542,398	\$1,163,328	\$1,206,477	\$43,149	3.7%
Total Financing Uses	\$542,398	\$1,163,328	\$1,206,477	\$43,149	3.7%
Revenue from Use Of Money & Property	\$41,900	\$50,000	\$50,000	\$0	0.0%
Intergovernmental Revenues	\$0	\$30,000	\$30,000	\$0	0.0%
Charges for Services	\$350,699	\$335,000	\$335,000	\$0	0.0%
Revenue	\$392,599	\$415,000	\$415,000	\$0	0.0%
Total Revenue	\$392,599	\$415,000	\$415,000	\$0	0.0%
Fund Balance	\$898,127	\$748,328	\$791,477	\$43,149	5.8%
Total Use of Fund Balance	\$898,127	\$748,328	\$791,477	\$43,149	5.8%
Total Financing Sources	\$1,290,726	\$1,163,328	\$1,206,477	\$43,149	3.7%
Net Cost	\$(748,328)	\$0	\$0	\$0	0.0%

Summary of Changes

Appropriations in this program are matched to available funding.

The change in total appropriations is due to:

- Increases in funding transfers to the DCFAS operating budget (BU 7800000) to fund eligible expenditures, funded by a decrease in contingencies.
- A decrease in contingencies for future program needs, resulting from the increase of eligible expenditures.

Domestic Violence Trust Fund

Program Overview

The **Domestic Violence Trust Fund** (DVTF) was established pursuant to Government Code section 26840.7 and consists of restricted revenues derived from \$3 collected from each marriage license issued and traffic court fine assessments. These funds are restricted to support shelter-based programs providing emergency housing, safety planning, and supportive services for victims of domestic violence and their children in secure and confidential locations. DCFAS administers these restricted revenues in accordance with statutory requirements to support domestic violence shelter programs serving Sacramento County residents. These services provide emergency protective housing and stabilization support to help ensure the safety of victims and their children.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$0	\$0	\$333,304	\$333,304	100.0%
Appropriation for Contingencies	\$0	\$0	\$32,198	\$32,198	100.0%
Gross Expenditures/Appropriations	\$0	\$0	\$365,502	\$365,502	100.0%
Total Expenditures/Appropriations	\$0	\$0	\$365,502	\$365,502	100.0%
Total Financing Uses	\$0	\$0	\$365,502	\$365,502	100.0%
Licenses, Permits & Franchises	\$0	\$0	\$215,000	\$215,000	100.0%
Fines, Forfeitures & Penalties	\$0	\$0	\$30,000	\$30,000	100.0%
Revenue from Use Of Money & Property	\$0	\$0	\$25,000	\$25,000	100.0%
Revenue	\$0	\$0	\$270,000	\$270,000	100.0%
Total Revenue	\$0	\$0	\$270,000	\$270,000	100.0%
Fund Balance	\$0	\$0	\$95,502	\$95,502	100.0%
Total Use of Fund Balance	\$0	\$0	\$95,502	\$95,502	100.0%
Total Financing Sources	\$0	\$0	\$365,502	\$365,502	100.0%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Summary of Changes

Appropriations in this program are matched to available funding.

The change in total appropriations and revenue is due to:

- The shift of administration of the Domestic Violence Trust Fund from DHA Restricted Revenue Budget Unit (BU 8100800) to DCFAS Restricted Revenue Budget Unit.

Wraparound Restricted Fund

Program Overview

The **Wraparound Program** was established by Senate Bill 163 in 1997, as an alternative to group home placement by providing intensive, individualized, family-centered services to children and youth with complex needs. Wraparound funds may be used to support services, care, supervision, and placement stabilization necessary to maintain children in family-based settings. Any unspent Wraparound funds not used for a specific child's placement or services must be deposited into the Wraparound Restricted Fund and reinvested to support other eligible youth and families involved in the child welfare system. DCFAS administers the Wraparound Restricted Fund in accordance with State program requirements.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$7,911,590	\$9,000,000	\$10,519,611	\$1,519,611	16.9%
Intrafund Charges	\$1,919,121	\$2,000,000	\$3,800,000	\$1,800,000	90.0%
Appropriation for Contingencies	\$0	\$721,986	\$102,375	\$(619,611)	(85.8)%
Gross Expenditures/Appropriations	\$9,830,712	\$11,721,986	\$14,421,986	\$2,700,000	23.0%
Intrafund Reimbursements within Department	\$(1,919,121)	\$(2,000,000)	\$(3,800,000)	\$(1,800,000)	90.0%
Total Intrafund Reimbursements	\$(1,919,121)	\$(2,000,000)	\$(3,800,000)	\$(1,800,000)	90.0%
Total Expenditures/Appropriations	\$7,911,590	\$9,721,986	\$10,621,986	\$900,000	9.3%
Total Financing Uses	\$7,911,590	\$9,721,986	\$10,621,986	\$900,000	9.3%
Revenue from Use Of Money & Property	\$329,237	\$250,000	\$300,000	\$50,000	20.0%
Revenue	\$329,237	\$250,000	\$300,000	\$50,000	20.0%
Other Interfund Reimbursements	\$4,537,800	\$5,000,000	\$7,200,000	\$2,200,000	44.0%
Total Interfund Reimbursements	\$4,537,800	\$5,000,000	\$7,200,000	\$2,200,000	44.0%
Total Revenue	\$4,867,037	\$5,250,000	\$7,500,000	\$2,250,000	42.9%
Fund Balance	\$7,516,540	\$4,471,986	\$3,121,986	\$(1,350,000)	(30.2)%
Total Use of Fund Balance	\$7,516,540	\$4,471,986	\$3,121,986	\$(1,350,000)	(30.2)%
Total Financing Sources	\$12,383,577	\$9,721,986	\$10,621,986	\$900,000	9.3%
Net Cost	\$(4,471,987)	\$0	\$0	\$0	0.0%

Summary of Changes

Appropriations in this program are matched to available funding.

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

- Increases in funding transfers to the DCFAS operating budget (BU 7800000) to fund eligible expenditures.

- A decrease in contingencies for future program needs, resulting from a decrease in the remaining available fund balance.

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

- An increase in DHA's eligible expenditure estimates for the Wraparound program in response to caseload growth.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
In-Home Supportive Services Provider Payments	\$157,445,172	\$169,764,875	\$182,627,470	\$12,862,595	7.6%
Gross Expenditures/Appropriations	\$157,445,172	\$169,764,875	\$182,627,470	\$12,862,595	7.6%
Total Expenditures/Appropriations	\$157,445,172	\$169,764,875	\$182,627,470	\$12,862,595	7.6%
Revenue	\$47,243,098	\$55,200,000	\$63,480,000	\$8,280,000	15.0%
Total Interfund Reimbursements	\$99,624,040	\$89,600,690	\$88,350,543	\$(1,250,147)	(1.4)%
Total Revenue	\$146,867,138	\$144,800,690	\$151,830,543	\$7,029,853	4.9%
Net Cost	\$10,578,034	\$24,964,185	\$30,796,927	\$5,832,742	23.4%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$157,445,172	\$169,764,875	\$182,627,470	\$12,862,595	7.6%
Gross Expenditures/Appropriations	\$157,445,172	\$169,764,875	\$182,627,470	\$12,862,595	7.6%
Total Expenditures/Appropriations	\$157,445,172	\$169,764,875	\$182,627,470	\$12,862,595	7.6%
Intergovernmental Revenues	\$47,243,098	\$55,200,000	\$63,480,000	\$8,280,000	15.0%
Revenue	\$47,243,098	\$55,200,000	\$63,480,000	\$8,280,000	15.0%
Semi-Discretionary Reimbursements	\$99,624,040	\$89,600,690	\$88,350,543	\$(1,250,147)	(1.4)%
Total Interfund Reimbursements	\$99,624,040	\$89,600,690	\$88,350,543	\$(1,250,147)	(1.4)%
Total Revenue	\$146,867,138	\$144,800,690	\$151,830,543	\$7,029,853	4.9%
Net Cost	\$10,578,034	\$24,964,185	\$30,796,927	\$5,832,742	23.4%

Summary of Changes

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

The change in total appropriations is due to:

- A 4% annual inflationary increase in the In-Home Supportive Services (IHSS) Maintenance of Effort (MOE) for provider wages.
- An anticipated increase of 15% in IHSS Provider insurance premiums.

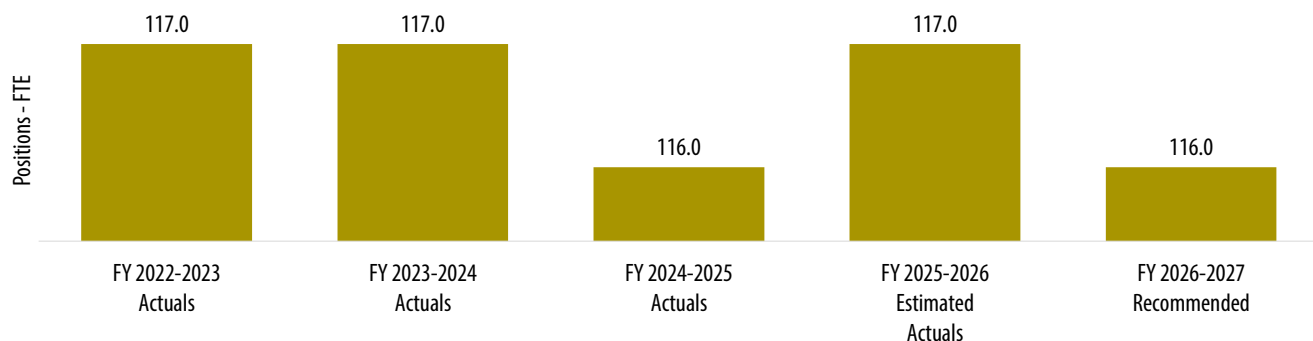
The change in total revenue, including interfund reimbursements, is due to:

- A decrease in 1991 Social Services Realignment allocated to DCFAS due to depletion of reserves in the prior year.
- An increase in State and Federal Title XIX funding to fully offset the anticipated 15% increase in IHSS Provider insurance premiums.

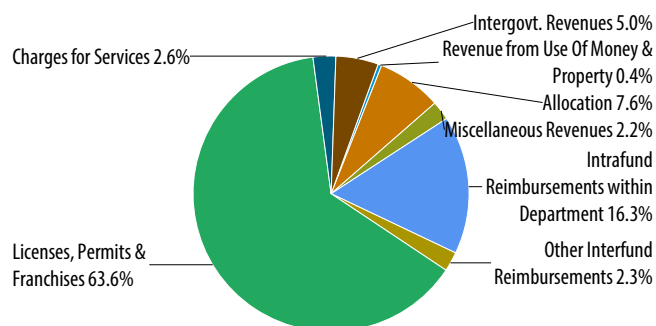
Environmental Management
Department Structure
Jennea Monasterio, Director



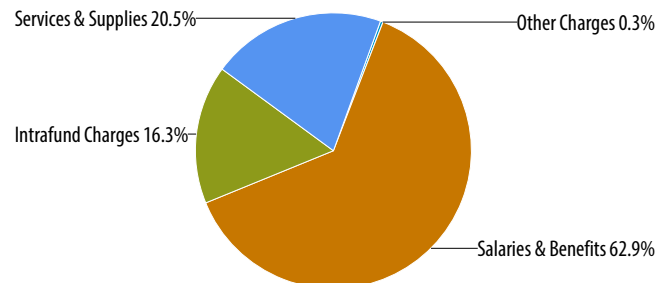
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Environmental Management Department (EMD) provides mandated regulatory services that protect public health and the environment. EMD encompasses over 32 distinct programs designed to provide public protection from unsafe water, food and hazardous materials, as well as solid and liquid waste, hazardous and medical wastes, and proper disposition of medical waste and recyclable materials. EMD receives no General Fund allocation; it is funded through user fees, revenue from contracts, and other outside revenue sources. EMD includes the following programs:

- Administration
- Environmental Compliance
- Environmental Health

Goals

- Ensure that safe, sanitary and unadulterated food is sold at retail establishments within Sacramento County, body art practices are sanitary and operator/client disease protective, and public swimming pool facilities are safe for use.
- Ensure the protection and preservation of the environment and water quality standards in Sacramento County through proper management of hazardous materials, responsible generation and disposal of solid and liquid waste, remediation of sites contaminated by underground petroleum product releases, maintenance of small drinking water and cross-connection protection systems, and compliance with stormwater and surface water quality requirements.
- Ensure a robust education and outreach effort to the community, local partner agencies and local enforcement agencies on the newly adopted Sidewalk Vending Ordinance.

Accomplishments

- The Environmental Management Department successfully implemented the County's Sidewalk Vending Ordinance, including comprehensive education, outreach, and enforcement efforts that improved compliance, supported public safety, and strengthened community engagement.
- The Environmental Health Division issued over 8,100 retail food permits, conducted more than 14,000 routine inspections and 800 re-inspections, and offered free food safety training and workshops.
- The Environmental Protection Division (named one of two model Certified Unified Program Agencies (CUPA) in the State) conducted over 3,418 routine hazardous materials related inspections, 389 well inspections, 325 septic inspections, 261 landfill and transfer station inspections, received and responded to 447 hazardous materials calls within Sacramento County, and – through its New Business Inspection Survey team – added 320 new businesses to the CUPA programs.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration	\$2,897,564	\$2,962,333	\$3,463,058	\$500,725	16.9%
Environmental Health	\$11,986,506	\$12,726,764	\$13,880,908	\$1,154,144	9.1%
Environmental Protection	\$14,151,436	\$14,239,146	\$15,050,960	\$811,814	5.7%
Gross Expenditures/Appropriations	\$29,035,506	\$29,928,243	\$32,394,926	\$2,466,683	8.2%
Total Intrafund Reimbursements	\$(5,175,835)	\$(4,844,333)	\$(5,265,058)	\$(420,725)	8.7%
Total Expenditures/Appropriations	\$23,859,672	\$25,083,910	\$27,129,868	\$2,045,958	8.2%
Provision for Reserves	\$2,411,099	\$1,992,548	\$0	\$(1,992,548)	(100.0)%
Total Financing Uses	\$26,270,771	\$27,076,458	\$27,129,868	\$53,410	0.2%
Revenue	\$24,790,376	\$22,292,688	\$23,930,107	\$1,637,419	7.3%
Total Interfund Reimbursements	\$647,837	\$892,798	\$742,251	\$(150,547)	(16.9)%
Total Revenue	\$25,438,212	\$23,185,486	\$24,672,358	\$1,486,872	6.4%
Total Use of Fund Balance	\$4,437,564	\$3,890,972	\$2,457,510	\$(1,433,462)	(36.8)%
Total Financing Sources	\$29,875,776	\$27,076,458	\$27,129,868	\$53,410	0.2%
Net Cost	\$(3,605,006)	\$0	\$0	\$0	0.0%
Positions	116.0	116.0	116.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$18,753,615	\$19,105,730	\$20,391,863	\$1,286,133	6.7%
Services & Supplies	\$5,048,304	\$5,837,336	\$6,636,887	\$799,551	13.7%
Other Charges	\$57,752	\$140,844	\$101,118	\$(39,726)	(28.2)%
Intrafund Charges	\$5,175,835	\$4,844,333	\$5,265,058	\$420,725	8.7%
Gross Expenditures/Appropriations	\$29,035,506	\$29,928,243	\$32,394,926	\$2,466,683	8.2%
Other Intrafund Reimbursements	\$(2,876,333)	\$0	\$0	\$0	0.0%
Intrafund Reimbursements within Department	\$(2,299,502)	\$(4,844,333)	\$(5,265,058)	\$(420,725)	8.7%
Total Intrafund Reimbursements	\$(5,175,835)	\$(4,844,333)	\$(5,265,058)	\$(420,725)	8.7%
Total Expenditures/Appropriations	\$23,859,672	\$25,083,910	\$27,129,868	\$2,045,958	8.2%
Provision for Reserves	\$2,411,099	\$1,992,548	\$0	\$(1,992,548)	(100.0)%
Total Financing Uses	\$26,270,771	\$27,076,458	\$27,129,868	\$53,410	0.2%
Licenses, Permits & Franchises	\$20,504,590	\$18,942,248	\$20,593,107	\$1,650,859	8.7%
Revenue from Use Of Money & Property	\$478,359	\$140,000	\$140,000	\$0	0.0%
Intergovernmental Revenues	\$1,841,141	\$1,675,940	\$1,622,000	\$(53,940)	(3.2)%
Charges for Services	\$966,786	\$761,000	\$851,000	\$90,000	11.8%
Miscellaneous Revenues	\$999,499	\$773,500	\$724,000	\$(49,500)	(6.4)%
Revenue	\$24,790,376	\$22,292,688	\$23,930,107	\$1,637,419	7.3%
Other Interfund Reimbursements	\$647,837	\$892,798	\$742,251	\$(150,547)	(16.9)%
Total Interfund Reimbursements	\$647,837	\$892,798	\$742,251	\$(150,547)	(16.9)%
Total Revenue	\$25,438,212	\$23,185,486	\$24,672,358	\$1,486,872	6.4%
Reserve Release	\$80,077	\$285,966	\$2,081,818	\$1,795,852	628.0%
Fund Balance	\$4,357,487	\$3,605,006	\$375,692	\$(3,229,314)	(89.6)%
Total Use of Fund Balance	\$4,437,564	\$3,890,972	\$2,457,510	\$(1,433,462)	(36.8)%
Total Financing Sources	\$29,875,776	\$27,076,458	\$27,129,868	\$53,410	0.2%
Net Cost	\$(3,605,006)	\$0	\$0	\$0	0.0%
Positions	116.0	116.0	116.0	0.0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Environmental Health	194,376	0	194,376	0	0.0
Environmental Protection	150,000	0	150,000	0	0.0

Administration

Program Overview

Administration provides administrative support for the programs within Environmental Health and Environmental Compliance.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,203,084	\$2,291,214	\$2,670,934	\$379,720	16.6%
Services & Supplies	\$648,887	\$654,121	\$778,177	\$124,056	19.0%
Other Charges	\$6,910	\$16,998	\$13,947	\$(3,051)	(17.9)%
Intrafund Charges	\$38,682	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$2,897,564	\$2,962,333	\$3,463,058	\$500,725	16.9%
Other Intrafund Reimbursements	\$(2,876,333)	\$0	\$0	\$0	0.0%
Intrafund Reimbursements within Department	\$(20,909)	\$(2,956,333)	\$(3,457,058)	\$(500,725)	16.9%
Total Intrafund Reimbursements	\$(2,897,242)	\$(2,956,333)	\$(3,457,058)	\$(500,725)	16.9%
Total Expenditures/Appropriations	\$322	\$6,000	\$6,000	\$0	0.0%
Provision for Reserves	\$0	\$21,831	\$0	\$(21,831)	(100.0)%
Total Financing Uses	\$322	\$27,831	\$6,000	\$(21,831)	(78.4)%
Intergovernmental Revenues	\$8,643	\$6,000	\$6,000	\$0	0.0%
Charges for Services	\$75	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$2,436	\$0	\$0	\$0	0.0%
Other Financing Sources	\$0	\$0	\$0	\$0	0.0%
Revenue	\$11,154	\$6,000	\$6,000	\$0	0.0%
Total Revenue	\$11,154	\$6,000	\$6,000	\$0	0.0%
Reserve Release	\$29,777	\$0	\$0	\$0	0.0%
Fund Balance	\$16,223	\$21,831	\$0	\$(21,831)	(100.0)%
Total Use of Fund Balance	\$46,000	\$21,831	\$0	\$(21,831)	(100.0)%
Total Financing Sources	\$57,154	\$27,831	\$6,000	\$(21,831)	(78.4)%
Net Cost	\$(56,831)	\$0	\$0	\$0	0.0%
Positions	14.0	14.0	16.0	2.0	14.3%

Summary of Changes

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

- An increase in negotiated salary and benefits costs and a shift of 2.0 FTE from the Environmental Program.

- An increase in Allocated Cost Process (ACP) costs for increases in General Accounting, Payroll Services, Facility Use, Worker's Compensation, 401A Admin Services, Liability Insurance, Countywide IT Services, Wide Area Network, and Shared services. Increases are partially offset by decreases in costs for Audits, Alarm Services, Messenger Services, Purchasing, Surplus property, Safety Program costs, 2004 Pension Obligation Bonds costs, and countywide allocation costs.
- An increase in Department overhead driven by increased costs including salaries, benefits and services and supplies.

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

- Administration reserve has no changes.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$8,277,014	\$8,482,352	\$9,070,017	\$587,665	6.9%
Services & Supplies	\$1,867,485	\$2,094,125	\$2,467,892	\$373,767	17.8%
Other Charges	\$26,162	\$63,137	\$45,329	\$(17,808)	(28.2)%
Intrafund Charges	\$1,816,314	\$2,087,150	\$2,297,670	\$210,520	10.1%
Cost of Goods Sold	\$(470)	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$11,986,506	\$12,726,764	\$13,880,908	\$1,154,144	9.1%
Intrafund Reimbursements within Department	\$(282,377)	\$(458,000)	\$(458,000)	\$0	0.0%
Total Intrafund Reimbursements	\$(282,377)	\$(458,000)	\$(458,000)	\$0	0.0%
Total Expenditures/Appropriations	\$11,704,129	\$12,268,764	\$13,422,908	\$1,154,144	9.4%
Provision for Reserves	\$1,221,144	\$1,970,717	\$0	\$(1,970,717)	(100.0)%
Total Financing Uses	\$12,925,273	\$14,239,481	\$13,422,908	\$(816,573)	(5.7)%
Licenses, Permits & Franchises	\$11,596,546	\$9,983,548	\$11,011,376	\$1,027,828	10.3%
Revenue from Use Of Money & Property	\$297,827	\$80,000	\$80,000	\$0	0.0%
Intergovernmental Revenues	\$891,983	\$775,500	\$780,500	\$5,000	0.6%
Charges for Services	\$911,684	\$716,500	\$803,500	\$87,000	12.1%
Miscellaneous Revenues	\$152,236	\$45,000	\$45,000	\$0	0.0%
Revenue	\$13,850,277	\$11,600,548	\$12,720,376	\$1,119,828	9.7%
Other Interfund Reimbursements	\$14,722	\$65,000	\$65,000	\$0	0.0%
Total Interfund Reimbursements	\$14,722	\$65,000	\$65,000	\$0	0.0%
Total Revenue	\$13,864,999	\$11,665,548	\$12,785,376	\$1,119,828	9.6%
Reserve Release	\$0	\$0	\$367,825	\$367,825	100.0%
Fund Balance	\$1,624,207	\$2,573,933	\$269,707	\$(2,304,226)	(89.5)%
Total Use of Fund Balance	\$1,624,207	\$2,573,933	\$637,532	\$(1,936,401)	(75.2)%
Total Financing Sources	\$15,489,206	\$14,239,481	\$13,422,908	\$(816,573)	(5.7)%
Net Cost	\$(2,563,933)	\$0	\$0	\$0	0.0%
Positions	52.0	52.0	52.0	0.0	0.0%

Summary of Changes

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

- An increase in negotiated salary and benefits costs.
- An increase in Allocated Cost Process (ACP) costs for increases in General Accounting, Payroll Services, Facility Use, Worker's Compensation, 401A Admin Services, Liability Insurance, Countywide IT Services, Wide Area Network, and Shared services. Increases are partially offset by decreases in costs for Audits,

Alarm Services, Messenger Services, Purchasing, Surplus property, Safety Program costs, 2004 Pension Obligation Bonds costs, and countywide allocation costs.

- An increase in intrafund reimbursements due to Administration Department overhead costs.
- An increase in Department Overhead allocation.
- Recommended growth detailed later in this section.

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

- An increase in fee revenue generated by fee increases based on full recovery calculations and the application of a Consumer Price Index yearly adjustment.
- Recommended growth detailed later in this section.

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

- Environmental Health reserve has decreased \$367,825.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
EMD - Funding for Additional Overtime - Environmental Health					
	11,595	0	11,595	0	0.0
Additional overtime funding for Environmental Health inspectors to address the increase in complaints regarding unpermitted food vendors. Overtime will include night and weekend and/or Holiday enforcement operations. Additional ongoing costs of \$11,595 will be funded by facility permit fees and/or penalty or violation fees.					
EMD - Funding for Extra Help - Environmental Health					
	32,781	0	32,781	0	0.0
Add an extra help student intern position for Environmental Health (EH) to provide support in research, data analysis and compliance activities while gaining practical experience that strengthens the team's capacity to advance public health and environmental protection goals. Additional on-going costs of \$32,781 will be funded by Environmental Health facility permit fee revenue.					
EMD - Funding for Office Furniture - Environmental Health and Protection					
	150,000	0	150,000	0	0.0
Replace office furniture that has been in service for over 20 years and has seen three office relocations. Current furniture exhibits significant wear, including broken drawers and compromised structural integrity, which negatively affects staff productivity, ergonomics, and safety. One-time funding request of \$300,000 will be funded by Environmental Health and Environmental Protection facility permit fees, on demand services and/or penalty or violation fees.					

Environmental Protection

Program Overview

Environmental Protection 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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$8,273,517	\$8,332,164	\$8,650,912	\$318,748	3.8%
Services & Supplies	\$2,531,932	\$3,089,090	\$3,390,818	\$301,728	9.8%
Other Charges	\$24,680	\$60,709	\$41,842	\$(18,867)	(31.1)%
Intrafund Charges	\$3,320,838	\$2,757,183	\$2,967,388	\$210,205	7.6%
Cost of Goods Sold	\$470	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$14,151,436	\$14,239,146	\$15,050,960	\$811,814	5.7%
Intrafund Reimbursements within Department	\$(1,996,216)	\$(1,430,000)	\$(1,350,000)	\$80,000	(5.6)%
Total Intrafund Reimbursements	\$(1,996,216)	\$(1,430,000)	\$(1,350,000)	\$80,000	(5.6)%
Total Expenditures/Appropriations	\$12,155,220	\$12,809,146	\$13,700,960	\$891,814	7.0%
Provision for Reserves	\$1,189,955	\$0	\$0	\$0	0.0%
Total Financing Uses	\$13,345,175	\$12,809,146	\$13,700,960	\$891,814	7.0%
Licenses, Permits & Franchises	\$8,908,044	\$8,958,700	\$9,581,731	\$623,031	7.0%
Revenue from Use Of Money & Property	\$180,532	\$60,000	\$60,000	\$0	0.0%
Intergovernmental Revenues	\$940,516	\$894,440	\$835,500	\$(58,940)	(6.6)%
Charges for Services	\$55,027	\$44,500	\$47,500	\$3,000	6.7%
Miscellaneous Revenues	\$844,827	\$728,500	\$679,000	\$(49,500)	(6.8)%
Revenue	\$10,928,945	\$10,686,140	\$11,203,731	\$517,591	4.8%
Other Interfund Reimbursements	\$633,114	\$827,798	\$677,251	\$(150,547)	(18.2)%
Total Interfund Reimbursements	\$633,114	\$827,798	\$677,251	\$(150,547)	(18.2)%
Total Revenue	\$11,562,060	\$11,513,938	\$11,880,982	\$367,044	3.2%
Reserve Release	\$50,300	\$285,966	\$1,713,993	\$1,428,027	499.4%
Fund Balance	\$2,717,057	\$1,009,242	\$105,985	\$(903,257)	(89.5)%
Total Use of Fund Balance	\$2,767,357	\$1,295,208	\$1,819,978	\$524,770	40.5%
Total Financing Sources	\$14,329,417	\$12,809,146	\$13,700,960	\$891,814	7.0%
Net Cost	\$(984,242)	\$0	\$0	\$0	0.0%
Positions	50.0	50.0	48.0	(2.0)	(4.0)%

Summary of Changes

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

- An increase in negotiated salary and benefits costs, partially offset by a shift of 2.0 FTE to the Administration Program.
- An increase in Allocated Cost Process (ACP) costs for increases in General Accounting, Payroll Services, Facility Use, Worker's Compensation, 401A Admin Services, Liability Insurance, Countywide IT

Services, Wide Area Network, and Shared services. Increases are partially offset by decreases in costs for Audits, Alarm Services, Messenger Services, Purchasing, Surplus property, Safety Program costs, 2004 Pension Obligation Bonds costs, and countywide allocation costs.

- An increase in intrafund reimbursements due to Administration Department overhead costs.
- Recommended growth detailed later in this section.

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

- Increased fee revenue generated by fee increases based on full recovery calculations and the application of the Consumer Price Index (CPI) yearly adjustment, aligned with current inventory levels.
- An increase in on demand services, which includes the Consumer Price Index (CPI) yearly adjustment, aligned with current inventory levels.
- Recommended growth detailed later in this section.

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

- Environmental Protection reserve has decreased \$1,713,993.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
EMD - Funding for Office Furniture - Environmental Health and Protection					
	150,000	0	150,000	0	0.0

Replace office furniture that has been in service for over 20 years and has seen three office relocations. Current furniture exhibits significant wear, including broken drawers and compromised structural integrity, which negatively affects staff productivity, ergonomics, and safety. One-time funding request of \$300,000 will be funded by Environmental Health and Environmental Protection facility permit fees, on demand services and/or penalty or violation fees.

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 Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
EMD Special Program Funds	\$158,087	\$441,000	\$281,000	\$(160,000)	(36.3)%
Gross Expenditures/Appropriations	\$158,087	\$441,000	\$281,000	\$(160,000)	(36.3)%
Total Expenditures/Appropriations	\$158,087	\$441,000	\$281,000	\$(160,000)	(36.3)%
Provision for Reserves	\$14,120	\$28,397	\$0	\$(28,397)	(100.0)%
Total Financing Uses	\$172,207	\$469,397	\$281,000	\$(188,397)	(40.1)%
Revenue	\$94,412	\$4,350	\$4,450	\$100	2.3%
Total Revenue	\$94,412	\$4,350	\$4,450	\$100	2.3%
Total Use of Fund Balance	\$440,770	\$465,047	\$276,550	\$(188,497)	(40.5)%
Total Financing Sources	\$535,182	\$469,397	\$281,000	\$(188,397)	(40.1)%
Net Cost	\$(362,975)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$158,087	\$441,000	\$281,000	\$(160,000)	(36.3)%
Gross Expenditures/Appropriations	\$158,087	\$441,000	\$281,000	\$(160,000)	(36.3)%
Total Expenditures/Appropriations	\$158,087	\$441,000	\$281,000	\$(160,000)	(36.3)%
Provision for Reserves	\$14,120	\$28,397	\$0	\$(28,397)	(100.0)%
Total Financing Uses	\$172,207	\$469,397	\$281,000	\$(188,397)	(40.1)%
Revenue from Use Of Money & Property	\$49,412	\$4,350	\$4,450	\$100	2.3%
Miscellaneous Revenues	\$45,000	\$0	\$0	\$0	0.0%
Revenue	\$94,412	\$4,350	\$4,450	\$100	2.3%
Total Revenue	\$94,412	\$4,350	\$4,450	\$100	2.3%
Reserve Release	\$300,197	\$102,072	\$276,550	\$174,478	170.9%
Fund Balance	\$140,573	\$362,975	\$0	\$(362,975)	(100.0)%
Total Use of Fund Balance	\$440,770	\$465,047	\$276,550	\$(188,497)	(40.5)%
Total Financing Sources	\$535,182	\$469,397	\$281,000	\$(188,397)	(40.1)%
Net Cost	\$(362,975)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in available funding for the Single Wall Underground Storage Tank Removal program; funding for this program is estimated to be depleted in FY 2026-27.

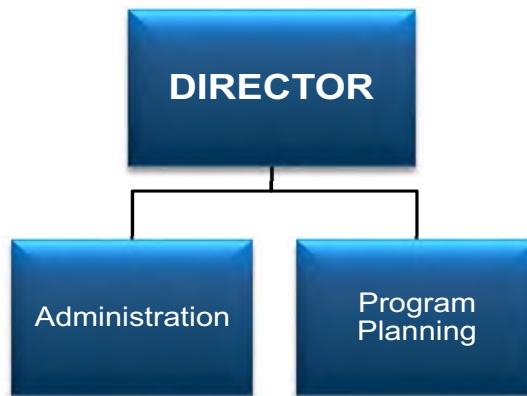
The change in total revenues is due to:

- An increase in earned interest.

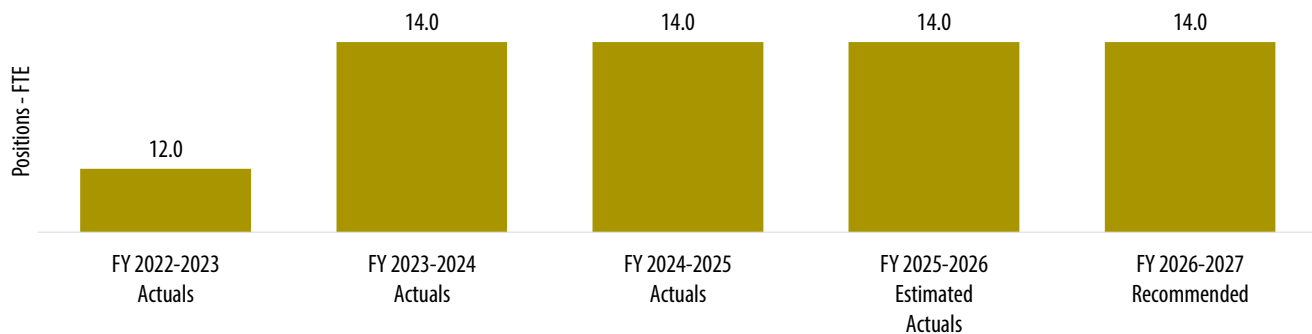
Reserve changes from the prior year Adopted Budget are detailed below:

- The Regional Water Quality Fund Reserve has decreased \$100.
- The Environmental Management Department (EMD) Well Restoration Reserve has decreased \$103,300.
- The Single Wall UST Reserve has decreased \$158,250.
- The Septic Program Education and Outreach Reserve has decreased \$14,900.

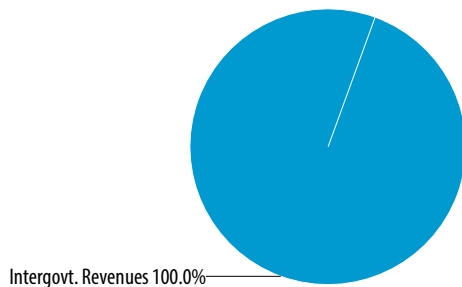
First 5 Sacramento Commission
Department Structure
Julie Gallelo, Executive Director



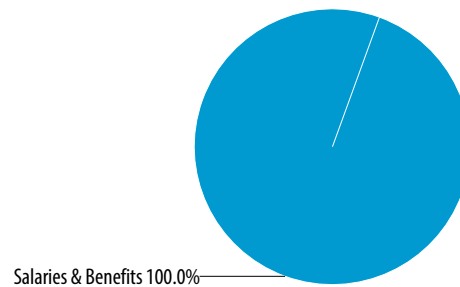
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The **First 5 Sacramento Commission** was created when the California Children and Families First Act of 1998 (Proposition 10) established an excise tax on tobacco products. Funds from the tax are to be used to create and implement an integrated, comprehensive, and collaborative system of information and services to enhance the optimal development of children from the prenatal stage to five years of age.

Beginning in Fiscal Year 2025-26, the County budget only includes the salary and benefits costs and matching revenue for this entity.

Goals

- All children are healthy.
- All children have access to quality early learning experiences and are ready for kindergarten.
- Empower families to support child development and safety.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
First 5 Commission	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Gross Expenditures/Appropriations	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Total Expenditures/Appropriations	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Total Financing Uses	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Revenue	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Total Revenue	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Total Financing Sources	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	14.0	14.0	14.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

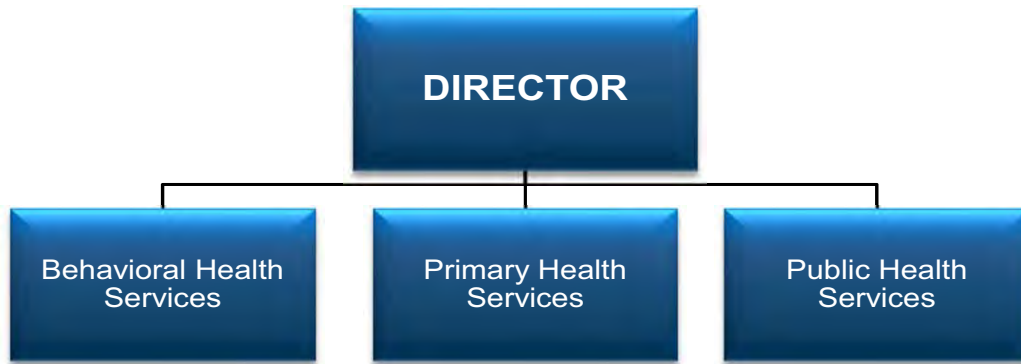
	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Gross Expenditures/Appropriations	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Total Expenditures/Appropriations	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Total Financing Uses	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Intergovernmental Revenues	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Revenue	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Total Revenue	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Total Financing Sources	\$2,538,043	\$2,715,222	\$2,817,495	\$102,273	3.8%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	14.0	14.0	14.0	0.0	0.0%

Summary of Changes

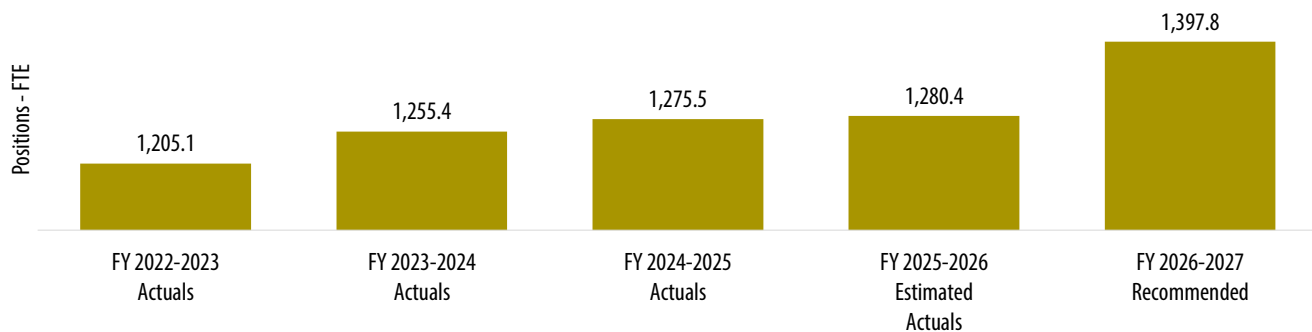
The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.

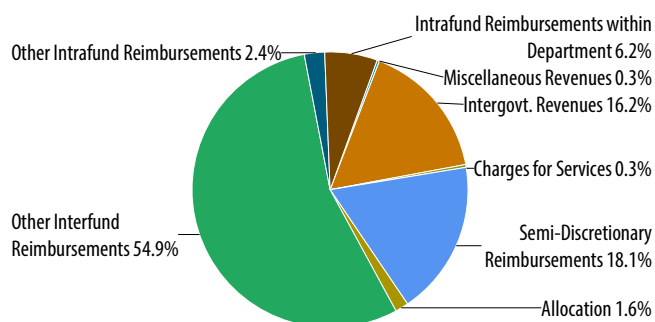
Health Services
Department Structure
Timothy Lutz, Director



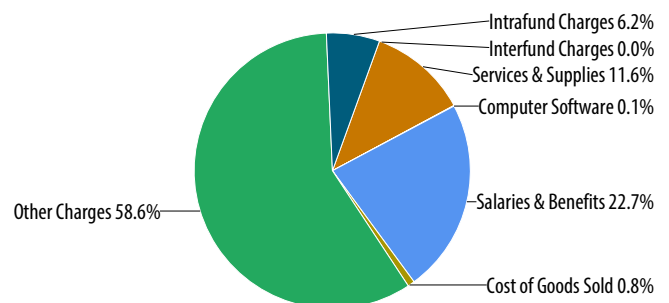
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Health Services** (DHS) delivers health, social, and behavioral health services to the Sacramento community; directs resources toward creative strategies and programs that prevent problems, improve well-being, and increase access to services for individuals and families. Services are provided through the following programs:

- Administration and Fiscal Services: provides fiscal, human resources, facilities management, budgeting, Information Technology procurement, and contracting support for the department.
- Behavioral Health Services: provides, through directly operated or contracted services, a full array of culturally responsive and linguistically proficient mental health and substance use prevention and treatment services to Sacramento County residents.
- Primary Health Services: operates the County's Federally Qualified Health Center that provides primary care and limited specialty services and supports County health and mental health programs through pharmaceutical services.
- Public Health Services: monitors the health of the community; provides interventions to control communicable diseases, provides education to prevent chronic diseases; works with community stakeholders to address health disparities; provides guidance and assistance to women, children and families to improve pregnancy outcomes and promote optimal health; and monitors, protects and assures conditions for optimal health and public safety for residents and communities of Sacramento County.

Goals

- Provide quality health, social, and mental health services with compassion.
- To develop and maintain programs which reflect community diversity and are the most responsive and cost effective.
- To value staff by treating them with dignity, respect, and fairness by promoting their safety and welfare.

Accomplishments

- Public Health served as lead agency for the Capital Food Access Alliance (CFAA), a collaborative effort between six cities and the County to build edible food recovery capacity in the region. CFAA awarded more than \$2 million to 29 non-profit organizations. Sacramento County Emergency Medical Services Agency convened a multi-agency summit with EMS providers, fire departments, hospitals, labor unions, and behavioral health partners to foster shared accountability and frontline-driven solutions, lowering countywide emergency department patient offload times.
- In 2025, the Sacramento County Health Center served as a vital safety-net provider for over 17,000 patients, the majority of whom are low-income and from diverse communities. Through fixed clinics, daily outreach at Loaves and Fishes, and a countywide mobile clinic, the Health Center ensured access to care for Sacramento's most underserved residents, while also supporting County programs through the provision of essential pharmacy services and medications.
- Behavioral Health Services successfully implemented multiple initiatives over the year, focusing on continued infrastructure and program development and modernization. The division completed the transition to the Behavioral Health Services Act (BHSA) following voter approval of Proposition 1, completing a comprehensive community planning process and positioning the County for full compliance by July 1, 2026. The establishment of the Sacramento County Behavioral Health Commission formalized

public oversight and strengthened accountability through structured advisory committees focused on prevention, treatment, crisis response, and justice-involved services. Concurrent procurement and system redesign efforts ensure fiscal alignment, transparency, and continuity of care under the new statutory framework. Additionally, through the launch of Behavioral Health Community-Based Organized Networks of Equitable Care and Treatment (BH-CONNECT) and a \$45 million Proposition 1 Bond award, Health Services significantly expanded treatment infrastructure and Medi-Cal alignment. Investments include development of a Behavioral Health Urgent Care Center, additional outpatient sites, expanded Medication Assisted Treatment, and improved reimbursement pathways for higher levels of care. Co-location of crisis, treatment, and housing services strengthens system flow and reduces reliance on emergency departments.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration and Fiscal Services	\$22,117,241	\$27,114,843	\$39,191,444	\$12,076,601	44.5%
Behavioral Health Services	\$648,758,827	\$773,198,371	\$770,493,123	\$(2,705,248)	(0.3)%
Primary Health	\$49,573,577	\$56,829,118	\$66,478,839	\$9,649,721	17.0%
Public Health Services	\$104,333,883	\$114,442,653	\$105,269,271	\$(9,173,382)	(8.0)%
Gross Expenditures/Appropriations	\$824,783,527	\$971,584,985	\$981,432,677	\$9,847,692	1.0%
Total Intrafund Reimbursements	\$(69,437,580)	\$(71,956,874)	\$(83,895,831)	\$(11,938,957)	16.6%
Total Expenditures/Appropriations	\$755,345,947	\$899,628,111	\$897,536,846	\$(2,091,265)	(0.2)%
Revenue	\$196,107,621	\$199,998,394	\$165,398,648	\$(34,599,746)	(17.3)%
Total Interfund Reimbursements	\$582,636,522	\$684,320,857	\$716,824,081	\$32,503,224	4.7%
Total Revenue	\$778,744,143	\$884,319,251	\$882,222,729	\$(2,096,522)	(0.2)%
Net Cost	\$(23,398,196)	\$15,308,860	\$15,314,117	\$5,257	0.0%
Positions	1,275.5	1,260.0	1,397.8	137.8	10.9%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$178,689,888	\$194,469,779	\$222,574,429	\$28,104,650	14.5%
Services & Supplies	\$88,151,206	\$120,259,396	\$113,862,326	\$(6,397,070)	(5.3)%
Other Charges	\$491,042,459	\$586,140,777	\$575,011,811	\$(11,128,966)	(1.9)%
Equipment	\$165,054	\$0	\$0	\$0	0.0%
Computer Software	\$399,787	\$399,787	\$510,000	\$110,213	27.6%
Interfund Charges	\$164,722	\$65,000	\$65,000	\$0	0.0%
Intrafund Charges	\$60,252,133	\$64,061,278	\$61,220,143	\$(2,841,135)	(4.4)%
Cost of Goods Sold	\$5,918,278	\$6,188,968	\$8,188,968	\$2,000,000	32.3%
Gross Expenditures/Appropriations	\$824,783,527	\$971,584,985	\$981,432,677	\$9,847,692	1.0%
Other Intrafund Reimbursements	\$(18,241,135)	\$(18,585,932)	\$(23,231,641)	\$(4,645,709)	25.0%
Intrafund Reimbursements within Department	\$(51,196,445)	\$(53,370,942)	\$(60,664,190)	\$(7,293,248)	13.7%
Total Intrafund Reimbursements	\$(69,437,580)	\$(71,956,874)	\$(83,895,831)	\$(11,938,957)	16.6%
Total Expenditures/Appropriations	\$755,345,947	\$899,628,111	\$897,536,846	\$(2,091,265)	(0.2)%
Revenue from Use Of Money & Property	\$321	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$188,757,914	\$192,173,063	\$159,367,197	\$(32,805,866)	(17.1)%
Charges for Services	\$4,520,581	\$2,804,557	\$3,314,428	\$509,871	18.2%
Miscellaneous Revenues	\$2,828,805	\$5,020,774	\$2,717,023	\$(2,303,751)	(45.9)%
Revenue	\$196,107,621	\$199,998,394	\$165,398,648	\$(34,599,746)	(17.3)%
Other Interfund Reimbursements	\$388,477,698	\$500,329,913	\$539,099,681	\$38,769,768	7.7%
Semi-Discretionary Reimbursements	\$194,158,824	\$183,990,944	\$177,724,400	\$(6,266,544)	(3.4)%
Total Interfund Reimbursements	\$582,636,522	\$684,320,857	\$716,824,081	\$32,503,224	4.7%
Total Revenue	\$778,744,143	\$884,319,251	\$882,222,729	\$(2,096,522)	(0.2)%
Net Cost	\$(23,398,196)	\$15,308,860	\$15,314,117	\$5,257	0.0%
Positions	1,275.5	1,260.0	1,397.8	137.8	10.9%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have increased by 137.8 from the prior year Adopted Budget due to:

- 5.2 FTE net mid-year increase.
- 8.8 FTE recommended net base decrease – 8.8 FTE vacant.
- 141.4 increase in recommended growth request.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Administration and Fiscal Services	10,228,051	(1,455,319)	8,772,732	0	11.0
Behavioral Health Services	36,345,803	(42,998)	36,302,805	0	123.0
Primary Health	7,608,009	(11,394,683)	(3,786,674)	0	7.4
Public Health Services	0	0	0	0	0.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Behavioral Health Services	(5,242,577)	0	0	(5,242,577)	0.0
Primary Health	(179,065)	0	0	(179,065)	0.0

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$10,850,168	\$11,777,827	\$14,301,350	\$2,523,523	21.4%
Services & Supplies	\$8,325,634	\$11,436,803	\$20,769,161	\$9,332,358	81.6%
Other Charges	\$39,985	\$1,000,950	\$1,000,950	\$0	0.0%
Intrafund Charges	\$2,901,453	\$2,899,263	\$3,119,983	\$220,720	7.6%
Gross Expenditures/Appropriations	\$22,117,241	\$27,114,843	\$39,191,444	\$12,076,601	44.5%
Intrafund Reimbursements within Department	\$(15,953,550)	\$(16,771,456)	\$(19,339,158)	\$(2,567,702)	15.3%
Total Intrafund Reimbursements	\$(15,953,550)	\$(16,771,456)	\$(19,339,158)	\$(2,567,702)	15.3%
Total Expenditures/Appropriations	\$6,163,690	\$10,343,387	\$19,852,286	\$9,508,899	91.9%
Intergovernmental Revenues	\$5,769,558	\$6,520,977	\$3,294,320	\$(3,226,657)	(49.5)%
Miscellaneous Revenues	\$57,134	\$0	\$43,332	\$43,332	100.0%
Revenue	\$5,826,692	\$6,520,977	\$3,337,652	\$(3,183,325)	(48.8)%
Other Interfund Reimbursements	\$336,999	\$3,822,410	\$16,514,634	\$12,692,224	332.0%
Total Interfund Reimbursements	\$336,999	\$3,822,410	\$16,514,634	\$12,692,224	332.0%
Total Revenue	\$6,163,690	\$10,343,387	\$19,852,286	\$9,508,899	91.9%
Net Cost	\$0	\$0	\$0	\$0	0.0%
Positions	72.0	74.0	87.0	13.0	17.6%

Summary of Changes

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

- Increases in negotiated salary and benefits costs and mid-year addition of 2.0 FTE positions.
- A decrease in Allocated Cost Process (ACP) costs, primarily due to a decrease in Pension Obligation Bond (POB) costs, partially offset by an increase in technology labor, purchasing services, surplus property, liability insurance and general accounting costs.
- An increase in intrafund charges mainly due to the increased cost of legal services.
- Recommended growth detailed later in this section.

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

- An increase in intrafund reimbursements for salary and benefits for funded positions and the 2.0 FTE positions added at Mid-year.
- A decrease in American Rescue Plan Act (ARPA) revenue due to the planned spend down and the final expenditure deadline of 12/31/2026.
- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 1.0 FTE Accountant CMAA - OFCA					
	121,829	0	121,829	0	1.0
Add 1.0 FTE Accountant to provide dedicated support for the County Medical Administrative Activities (CMAA) program. This position will prepare and reconcile CMAA grant claims, develop quarterly claiming plans, and monitor fiscal activities to ensure compliance with federal, state, and local regulations. The position will assist with required annual CMAA trainings, support new Time Study participants, review and reconcile claims and supporting documentation, and maintain financial data systems for tracking, reporting, and analysis. The position will analyze fiscal data to identify potential financial risks, strengthen internal controls, and prevent audit findings. Since the COVID-19 pandemic, Department of Health Services has experienced a significant increase in accounting workload without additional staffing. Without this position, the CMAA program faces increased risk of delayed claims, reduced oversight, and potential noncompliance. This position will enhance fiscal accuracy, ensure regulatory compliance, and protect the County's ability to maximize reimbursement opportunities. This request includes \$100 one-time costs for computer software. Funded with CMAA Revenue.					
DHS - Add 1.0 FTE Administrative Services Officer II LT - OFCA					
	150,903	0	150,903	0	1.0
Add 1.0 FTE Administrative Services Officer II Limited Term (LT) to oversee and support the Warren E. Thornton Youth Center (WETYC) which is being remodeled into a Psychiatric Health Facility for Youth. This project will require a higher-level administrative role to ensure effective coordination, compliance, and operational support. It will involve multi-departmental collaboration, contract and budget monitoring, tracking deliverables, and ensuring alignment with program goals and regulatory requirements. Oversight of this project will include managing timelines, coordinating with internal and external stakeholders, supporting reporting requirements, and providing administrative leadership to ensure the project's successful implementation and sustainability. Approval of this growth request will ensure the WETYC Behavioral Health Project is managed effectively, risks are mitigated, and program objectives are met in a timely and compliant manner. This request includes \$5,780 for one-time costs for computer equipment and is contingent upon the approval of a linked growth request in Patient Care Revenue (BU 7209000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 12.0 FTEs and operational, admin, and technology needs - Primary Health CMISP					
	1,455,319	(1,455,319)	0	0	9.0
Requesting funding to support the administrative, operational, technology, and infrastructure resources necessary to administer the County Medically Indigent Services Program (CMISP) and Healthy Partners (HP) program. The request includes 12.0 new Full-Time Equivalent (FTE) positions, including 3.0 FTE in Clinics and 9.0 FTE in the Office of Finance, Contracts and Administration (OFCA), and reimbursement for one existing Health Program Manager and one existing Administrative Services Officer 3 position in Clinics. Request includes ongoing costs for salaries and benefits, claims adjudication and registry contracts, medical supplies for CMISP patients, and medications purchased by the Pharmacy and provided to Clinics through the 340B program. One-time costs include staff equipment, workspace needs, and technology upgrades. In total, the request adds \$7,961,016 in expenditures, offset by \$12,542,356 in reimbursements and a \$4,581,340 revenue adjustment, resulting in no Net County Cost. This request is contingent upon approval of linked growth requests in Health Services budget (BU 7270000).					
DHS - Funding for EPW Relocation - OFCA					
	8,500,000	0	8,500,000	0	0.0
Fund \$8,500,000 from Patient Care Revenue (PCR) to cover the costs associated with the Department of Health Services (DHS) 7001 East Parkway (EPW) relocation project. DHS has outgrown its current facility, where it has operated for approximately 25 years, and the lease will expire on June 30, 2027. This funding will support critical activities in FY 2026–27, including facility selection, space planning, furniture procurement, and the physical move to a new location. All costs associated with this growth request have been considered to ensure a successful transition. No unfunded components have been identified at this time. This investment is essential to maintain operational efficiency and meet the growing needs of DHS as the department prepares for the next phase of service delivery. This request is contingent upon the approval of a linked 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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$93,705,363	\$102,791,026	\$127,261,788	\$24,470,762	23.8%
Services & Supplies	\$34,558,127	\$56,332,863	\$43,586,034	\$(12,746,829)	(22.6)%
Other Charges	\$479,544,599	\$573,357,716	\$564,077,387	\$(9,280,329)	(1.6)%
Computer Software	\$399,787	\$399,787	\$510,000	\$110,213	27.6%
Intrafund Charges	\$40,554,049	\$40,316,979	\$35,057,914	\$(5,259,065)	(13.0)%
Cost of Goods Sold	\$(3,098)	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$648,758,827	\$773,198,371	\$770,493,123	\$(2,705,248)	(0.3)%
Other Intrafund Reimbursements	\$(16,465,522)	\$(16,778,170)	\$(16,325,834)	\$452,336	(2.7)%
Intrafund Reimbursements within Department	\$(20,687,720)	\$(17,918,303)	\$(17,933,918)	\$(15,615)	0.1%
Total Intrafund Reimbursements	\$(37,153,241)	\$(34,696,473)	\$(34,259,752)	\$436,721	(1.3)%
Total Expenditures/Appropriations	\$611,605,586	\$738,501,898	\$736,233,371	\$(2,268,527)	(0.3)%
Intergovernmental Revenues	\$65,732,694	\$74,273,704	\$52,836,124	\$(21,437,580)	(28.9)%
Charges for Services	\$1,142,716	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$2,442,921	\$3,841,929	\$913,336	\$(2,928,593)	(76.2)%
Revenue	\$69,318,330	\$78,115,633	\$53,749,460	\$(24,366,173)	(31.2)%
Other Interfund Reimbursements	\$384,386,608	\$493,512,496	\$520,852,719	\$27,340,223	5.5%
Semi-Discretionary Reimbursements	\$175,954,695	\$165,654,695	\$160,412,118	\$(5,242,577)	(3.2)%
Total Interfund Reimbursements	\$560,341,303	\$659,167,191	\$681,264,837	\$22,097,646	3.4%
Total Revenue	\$629,659,634	\$737,282,824	\$735,014,297	\$(2,268,527)	(0.3)%
Net Cost	\$(18,054,048)	\$1,219,074	\$1,219,074	\$0	0.0%
Positions	685.4	688.9	822.9	134.0	19.5%

Summary of Changes

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

- Increases in negotiated salary and benefits costs and mid-year addition of 11.0 FTE positions.

- An increase in administrative overhead costs due to increases in negotiated salary and benefits costs.
- Increases in Board approved provider contract costs.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

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

- A decrease in Behavioral Health Continuum Infrastructure Program (BHCIP) Round 4 revenue due to completion of the project in FY 2026-27.
- A decrease in 1991 Mental Health Realignment revenue, offset by an increase in 2011 Behavioral Health Realignment revenue.
- A decrease in Mental Health Services Act (MHSA) and Behavioral Health Services Act (BHSA) funding due to fluctuations in available funding.
- An increase in Opioid Settlement fund transfers from restricted accounts to support eligible expenditures.
- A decrease in American Rescue Plan Act (ARPA) revenue as projects wind down and obligated contract funding is expended.
- An increase in Behavioral Health Bridge Housing (BHBH) reimbursement from restricted accounts grant funded appropriations.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 1.0 FTE Mental Health Program Coordinator IPT - BHS					
	176,982	0	176,982	0	1.0
Add 1.0 FTE Mental Health Program Coordinator to provide contract monitoring, oversight and supervision for the Intensive Placement Team. Over the last seven years the number of clients placed into subacute facilities has increased from 104 to 314, contracts have increased from 5 to 28, and facilities have increased from 11 to 45. This position will support coordination, timeliness and access to the most vulnerable clients in the community. This position will reduce risk of impacting those who are most vulnerable, on Lanterman-Petris-Short Conservatorship, Murphy Conservatorship or at risk of being placed into a higher level of care. Funded by Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					
DHS - Add 1.0 FTE Mental Health Program Coordinator SUPT - BHS					
	176,982	0	176,982	0	1.0
Add 1.0 FTE Mental Health Program Coordinator to support the Healthy Beginnings Perinatal program. This position will ensure the program's success and sustainability and be responsible for the full spectrum of perinatal services, contract monitoring and all modalities of care and compliance. Additionally, this position will support interagency and provider coordination plus strategic planning and reporting. Funded by Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 1.0 FTE Sr Office Assistant CQI - BHS					
	128,994	(42,998)	85,996	0	1.0
Add 1.0 FTE Sr Office Assistant to support the Quality Improvement and Quality Assurance team to support the Medi-Cal site certification and re-certification process. This process is important to timely claiming and maximizing revenue. This position will also support network adequacy standards to ensure Federal and State standards are met. Funded by Department of Health Care Services Utilization Review/Quality Assurance claim. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					
DHS - Add 1.0 FTE Sr Office Assistant SUPT - BHS					
	85,996	0	85,996	0	1.0
Add 1.0 FTE Sr Office Assistant to support placement coordination, clerical oversight and administrative tasks tied to provider growth. It will also support tasks related to lower barrier services including engaging members who reach out with questions, information, and opioid response. The number of Substance Use Prevention and Treatment sites, Sober Living Environment beds, and residential and withdrawal management beds have increased, and this position will ensure continuity with administrative support. Funded by Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					
DHS - Add 6.0 FTE Mental Health Counselors & 6.0 FTE Psychiatric Nurses (ISU) - BHS					
	1,962,480	0	1,962,480	0	12.0
Add 6.0 FTE Mental Health Counselor and 6.0 FTE Psychiatric Nurse positions to support a standalone Mental Health Treatment Center Intake Stabilization Unit (ISU) and manage incoming referrals. Adding dedicated staff for the ISU referral process will significantly reduce delays, allowing routine referrals to be processed within 15 minutes and complex cases within an hour. This improvement will prevent individuals from remaining in emergency departments and ensure Medi-Cal beds in contracted facilities are consistently filled, increasing utilization from the current average of 12–15 patients per facility to full capacity. A dedicated team will also streamline medical decision-making by including a psychiatric nurse, eliminating the primary bottleneck in the current process. Overall, this request enhances efficiency, reduces lost referrals, and improves access to timely mental health care. Funded by Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					
DHS - Add 9.0 FTE Behavioral Health Peer Specialists - BHS					
	705,979	0	705,979	0	9.0
Add 9.0 FTE Behavioral Health Peer Specialists (BHPS) to support peer staffing across programs to enhance recovery focused care, improve client engagement, and strengthen outcomes throughout the behavioral health continuum. These services had been provided through Cal Voices (Contract 123) which has been reduced to support this request. Funded with Patient Care Revenue. This request is contingent upon the approval of a linked growth request in Patient Care Revenue (BU 7209000).					
DHS - Add 98.0 FTE for Psychiatric Residential Treatment Facility - BHS					
	13,891,282	0	13,891,282	0	97.0
Add 98.0 FTE and funding for ongoing operational costs and \$267,760 in one-time costs to support the new 32-bed Psychiatric Residential Treatment Facility (PRTF) for children and youth up to age 18. These positions and resources are critical to ensuring that the PRTF meets all regulatory requirements and delivers safe, high-quality care for vulnerable children and youth experiencing behavioral health crises. The PRTF will operate a secure psychiatric facility designed to provide a comprehensive range of vital services on the crisis continuum, including triage, crisis stabilization, and residential treatment. The renovation of the Warren E. Thornton Youth Center to house this facility was funded through the Behavioral Health Continuum Infrastructure Program grant. This project marks a major step forward in improving behavioral health care for our community's youth. Funded by Patient Care Revenue (PCR). This request is contingent upon approval of a linked growth request in the Patient Care Revenue (BU 7209000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Funding for Adult Residential Treatment Contract Pool - BHS					
	2,615,000	0	2,615,000	0	0.0
Add funding to the Adult Residential Treatment contract pool budget, increasing the total to \$5,115,000, to expand capacity and address rising service costs. Funding will allow the program to serve approximately 27 clients, doubling current capacity and ensuring individuals receive care in the least restrictive environment. The anticipated outcome is improved access to residential treatment, reduced reliance on locked facilities, and strengthened step-down transitions that support recovery and community reintegration. Funding will be provided by Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					
DHS - Funding for Assertive Community Treatment - BHS					
	7,416,900	0	7,416,900	0	0.0
Fund \$7,416,900 for the increase in Assertive Community Treatment Forensic ACT (ACT/FACT) Full Service Partnership (FSP) budget to fully implement high fidelity ACT/FACT models across 10 FSP programs, raising the total budget to \$68,525,753. The funding will support 90.0 new FTE, enabling each team to meet national fidelity standards and expand ACT/FACT capacity from 720 to 800 clients and overall FSP capacity from 2,400 to 2,480 clients. This expansion advances Sacramento County's goals for behavioral health equity and community-based care and is financially feasible through BH-CONNECT. This investment will strengthen fidelity, expand service access, and improve outcomes by reducing hospitalization, emergency room visits, incarceration, and enhancing housing stability and care engagement. This request is contingent upon the approval of a linked growth request in the Patient Care Revenue (BU 7209000).					
DHS - Funding for CA Hearing Officer - BHS					
	200,000	0	200,000	0	0.0
Add \$200,000 per Fiscal Year in additional funding 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 6% 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 leave County vulnerable to sanctions. Increase will be funded with Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					
DHS - Funding for Competency Remediation - BHS					
	145,000	0	145,000	0	0.0
Fund \$145,000 for an increase to the pooled amount to maintain compliance with WIC § 709 and ensure uninterrupted competency evaluation and remediation services for youth deemed incompetent to stand trial. Rising referrals, greater case complexity, and longer remediation timelines have pushed costs beyond current funding levels, with expenditures exceeding the budget in FY 24/25 and projected to do so again in FY 25/26. Without additional funding, the County risks service delays, extended juvenile detention, and potential judicial sanctions for noncompliance. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7209000).					
DHS - Funding for Complex Care & Eating Disorder Residential Treatment - BHS					
	1,100,000	0	1,100,000	0	0.0
Add \$1,100,000 per Fiscal Year for Complex Care and Eating Disorder Residential Treatment. Referrals for residential eating disorder treatment have surged 45% since FY 2023-24, highlighting a growing need for lifesaving care in our community. Sacramento County is legally required to provide these high-acuity placements. Securing ongoing resources will protect medically fragile residents, reduce crisis situations, and ensure equitable access to essential care for vulnerable community members. Agreements have been made with the Medi-Cal Managed Care Plans to provide 50% reimbursement. The remaining 50% will be funded by Patient Care Revenue. Contingent on the approval of growth request in Patient Care Revenue (BU 7209000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Funding for Graff Contract - BHS					
	5,000	0	5,000	0	0.0
Add \$5,000 to the Jane Graff contract, increasing the total to \$15,000, to cover higher service rates and meet increased demand for communication access services for individuals who are deaf and hard of hearing. This funding ensures uninterrupted service delivery and compliance with Americans with Disabilities Act (ADA) accessibility requirements. The anticipated outcome is improved access to essential services for a vulnerable population, enhancing program effectiveness and maintaining county-wide accessibility standards. Funded by Patient Care Revenue. Contingent on the approval of growth in Patient Care Revenue (BU 7209000).					
DHS - Funding for MHTC Time Clock Plus - BHS					
	40,076	0	40,076	0	0.0
Requesting \$17,624 in one-time implementation costs and \$22,452 in ongoing annual costs to implement Time Clock Plus, an integrated electronic timekeeping and scheduling system to replace outdated manual time clocks and paper schedules at the Mental Health Treatment Center. The system will automate scheduling, integrate with the County's C-Cure badging and Compass Timesheet systems. This will provide mobile functionality for staff to manage shifts and credentials which will reduce administrative workload by an estimated 900 hours per pay period, improve accuracy and compliance, and allow supervisors and staff to focus more time on patient care. Funded with Patient Care Revenue. Contingent on the approval of growth request in Patient Care Revenue (BU 7209000).					
DHS - Funding for Patient Rights Advocates - BHS					
	868,979	0	868,979	0	0.0
Fund \$868,979 for additional FTE Patient Rights Advocates. This increase will align staffing levels with current advocacy needs and ensure mandated representation for mental health clients during certification review hearings. Individuals who are involuntarily hospitalized are entitled to due process, and insufficient advocacy coverage places the County at risk of noncompliance, potential lawsuits, fines, and penalties. The current capacity of Patient Rights Advocates is not adequate to meet the needs of hospitalized individuals. This funding increase will expand the Consumer Self Help Patient Rights contract by \$868,979 to support the hiring of two additional Patient Rights Advocates, ensuring compliance with State mandates to provide patient advocacy services in Lanterman-Petris-Short (LPS) designated facilities. These services protect the statutory and constitutional rights of mental health clients and are a required component of involuntary hearing processes, pursuant to Cal. W&I Code § 5520. Funding will be provided through Patient Care Revenue. Contingent on approval of request in Patient Care Revenue (BU 7209000).					
DHS - Funding for Registered Health Information Technician (consultant)- BHS					
	4,700	0	4,700	0	0.0
Add \$4,700 per Fiscal Year in additional funding to increase the contract with Teresa Pierce for the provision of consultation services to the Mental Health Treatment Center (MHTC) and the Continuous Quality Improvement (CQI) Team. The Registered Health Information Technician (RHIT) provides specialized expertise in Health Information Management, ensuring patient health records are complete, accurate, and up to date. This role supports compliance with California requirements for RHIT availability at all times and assists with managing patient data for care and administrative functions. This will allow MHTC to maintain required RHIT coverage and enable the CQI team to utilize these services for oversight of patient records and data analytics. The RHIT contract has not been adjusted since FY 2015-16, and the proposed increase aligns the rate with current industry standards. The \$4,700 annual increase will bring the total contract amount to \$6,500 per year. Contingent on the approval of growth request in Patient Care Revenue (BU 7209000).					
DHS - Funding for Sr Public Information Officer - BHS					
	213,915	0	213,915	0	0.0
Add funding for an Interfund agreement between Behavioral Health Services (BHS) and the Office of the County Executive (OCE) for an embedded Senior Public Information Officer. The position will highlight and communicate BHS projects and programs. This request is contingent upon the approval of a linked growth request in the Office of the County Executive (BU 5730000) and Patient Care Revenue (BU 7209000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Funding for the CRP Pool - BHS					
	1,309,175	0	1,309,175	0	0.0
Fund \$1,309,175 for the Crisis Residential Programs (CRP) Pool budget, from \$10.69M to \$12M, using Patient Care Revenue to sustain 24/7 Crisis Residential Program operations. Rising costs for food, supplies, staffing, and inflation require additional funding, and increased salaries are needed to remain competitive and reduce high staff turnover, which disrupts care and increases training costs. The CRP Pool supports four 15 bed programs (60 beds total) that provide both hospital diversion and step-down care for individuals leaving inpatient settings. Without this increase, programs may face operational strain and reduced access to community-based crisis stabilization services. Funding will be provided by Patient Care Revenue. Contingent on the approval of a growth request in Patient Care Revenue (BU 7202900).					
DHS - Increase Bay Area Community Services to maintain hospital referrals - BHS					
	327,000	0	327,000	0	0.0
Increase the Bay Area Community Services contract funding by \$327,000, bringing the total program budget to \$1,977,622, to restore full year funding and maintain service capacity. Additional resources are required to hire more FTEs in response to the rise in referrals driven by increased hospital admissions. Current staffing levels limit timely response to referrals and reduce the program's ability to provide effective linkage and prevent reentry into hospitals and emergency departments. Without this investment, referrals will shift to other services, leading to higher hospital and emergency department utilization, lower rates of successful linkage to treatment programs, and increased 911 call volume. These impacts would be further compounded by recent law enforcement policy changes affecting mental health response. Funded with Patient Care Revenue. This request is contingent upon the approval of a linked growth request in Patient Care Revenue (BU 7209000).					
DHS - Increase Functional Family Therapy within Flexible Integrated Treatment Prog - BHS					
	3,832,001	0	3,832,001	0	0.0
Increase the Functional Family Therapy (FFT) capacity within the Flexible Integrated Treatment (FIT) program by \$3,832,001 to meet BH-CONNECT evidence-based service requirements. Recent data collected from the Child and Adolescent Needs and Strengths assessment tool show that 15% of FIT youth ages 11–18 meet FFT criteria. FFT's small caseloads require four FFT trained therapists per FIT provider. This increase will support minimal wait times and maintain access while the demand needed increases. This investment will ensure FIT providers can serve eligible youth, maintain compliance with BH-CONNECT expectations, and avoid performance related revenue loss. Funded with Patient Care Revenue. This request is contingent upon the approval of a linked growth request in Patient Care Revenue (BU 7209000).					
DHS - Increase the Multisystematic Therapy capacity for Youth Full Services Program - BHS					
	1,077,860	0	1,077,860	0	0.0
Increase the Multisystemic Therapy (MST) capacity to Youth Full Service Partnership (FSP) programs by \$1,077,860 to meet BH-CONNECT evidence-based service requirements. Recent data collected from the Child and Adolescent Needs Strengths assessment tool identified 122 youth (ages 12–17), with 25% (31 youth) meeting MST criteria. However, current staffing cannot support MST without reducing access to other FSP services. MST requires a dedicated supervisor and two clinicians per team. This investment will support Youth FSPs with serving eligible youth, reducing crisis events, placements and probation involvement to achieve better outcomes. This request will reduce compliance risk related to BH-CONNECT expectations. This request is contingent upon the approval of a linked growth request in Patient Care Revenue (BU 7209000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Reallocate 1.0 FTE LT ASO II to 1.0 FTE ASO II - BHS					
	0	0	0	0	0.0
Reallocate 1.0 FTE vacant Administrative Services Officer 2 Limited Term position to 1.0 FTE Administrative Services Officer 2 Permanent to support the Behavioral Health Services Contract Administration team. This position is currently funded by the American Rescue Plan Act grant that expires December 2026. Due to new California Department of Health Care Services reporting requirements this position needs to be retained past the grant expiration. This position will ensure compliance with evolving reporting requirements, improve continuity to avoid team disruption, and enhance operational efficiency by retaining experienced staff familiar with complex contracts. Funded by Behavioral Health Services Act Administrative Claim.					
DHS - Reallocate 1.0 FTE Sr Mental Health Counselor to 1.0 FTE Mental Health Counselor - BHS					
	61,502	0	61,502	0	1.0
Reallocate 1.0 FTE Sr. Mental Health Counselor to 1.0 FTE Mental Health Counselor and add 1.0 FTE Sr. Behavioral Health Peer Specialist to the Youth Detention Facility pre-adjudication team. These positions will support the development of a community-based reentry and early intervention program. The Department of Health Care Services Medi-Cal certification will be obtained, enabling these positions to generate Patient Care Revenue while delivering critical services to youth and providing early support to prevent deeper involvement in the justice system. This request is contingent upon the approval of a linked growth request in Patient Care Revenue (BU 7209000).					

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Reduce Acute, Subacute, Crisis Stabilization and ECT pool contract - BHS					
	(5,242,577)	0	0	(5,242,577)	0.0
Reduce Behavioral Health Services (BHS) Acute, Subacute, Crisis Stabilization, and ECT (ASCE) contract pool #26-002 by \$5,242,577. The ASCE services pool FY 2025-26 budget is \$84,337,762 and provides a range of acute, crisis and outpatient mental health services, including inpatient hospitalization, subacute care, crisis stabilization services and electroconvulsive therapy to Sacramento County beneficiaries. Resolution #2024-0757 granted BHS the authority to opt in to BH-Connect, which commits counties to maintaining behavioral health expenditure levels consistent with statutory and regulatory requirements to ensure that funds are not diverted, reduced or redirected for purposes other than allowable behavioral service provisions or administration. This reduction may put Sacramento County at risk for being out of compliance with the BH-Connect program, which requires savings from IMD Exclusion Waiver be reinvested in community-based services. This reduction will free up 1991 Mental Health Realignment to help meet the Net County Cost/Realignment budget target.					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$18,026,123	\$19,534,399	\$21,677,094	\$2,142,695	11.0%
Services & Supplies	\$19,752,050	\$22,926,818	\$27,749,643	\$4,822,825	21.0%
Other Charges	\$1,470,271	\$2,433,343	\$1,392,100	\$(1,041,243)	(42.8)%
Intrafund Charges	\$4,404,956	\$5,745,590	\$7,471,034	\$1,725,444	30.0%
Cost of Goods Sold	\$5,920,176	\$6,188,968	\$8,188,968	\$2,000,000	32.3%
Gross Expenditures/Appropriations	\$49,573,577	\$56,829,118	\$66,478,839	\$9,649,721	17.0%
Other Intrafund Reimbursements	\$(366,629)	\$(437,688)	\$(6,195,703)	\$(5,758,015)	1,315.6%
Intrafund Reimbursements within Department	\$(9,554,181)	\$(9,763,320)	\$(14,552,892)	\$(4,789,572)	49.1%
Total Intrafund Reimbursements	\$(9,920,810)	\$(10,201,008)	\$(20,748,595)	\$(10,547,587)	103.4%
Total Expenditures/Appropriations	\$39,652,767	\$46,628,110	\$45,730,244	\$(897,866)	(1.9)%
Intergovernmental Revenues	\$31,771,281	\$33,564,276	\$33,983,257	\$418,981	1.2%
Charges for Services	\$21,414	\$7,000	\$7,000	\$0	0.0%
Miscellaneous Revenues	\$23,276	\$15,000	\$15,000	\$0	0.0%
Revenue	\$31,815,971	\$33,586,276	\$34,005,257	\$418,981	1.2%
Semi-Discretionary Reimbursements	\$12,252,367	\$13,041,834	\$11,724,987	\$(1,316,847)	(10.1)%
Total Interfund Reimbursements	\$12,252,367	\$13,041,834	\$11,724,987	\$(1,316,847)	(10.1)%
Total Revenue	\$44,068,338	\$46,628,110	\$45,730,244	\$(897,866)	(1.9)%
Net Cost	\$(4,415,571)	\$0	\$0	\$0	0.0%
Positions	137.5	131.5	140.1	8.6	6.5%

Summary of Changes

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

- Increases in negotiated salaries and benefits costs and Mid-year addition of 1.2 FTE positions.
- An increase in services and supplies primarily related to higher budgeted contract costs, allocated costs and overhead.

- A decrease in other charges largely due to reduced pass-through payments and adjustments to prior year one-time costs that are not continuing in FY 2026-27.
- An increase in intrafund charges, due to increase in allocated, overhead and personnel costs.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

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

- An increase in Medi-Cal revenue projections for Pharmacy and Clinics primarily due to anticipated program service delivery levels.
- A decrease in intrafund reimbursements due to grant funding that will be ending mid-year for a Clinics contract, reducing pass-through payments with another division.
- A decrease in 1991 Health Realignment due to outside revenue covering more of the expenses than in past years.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 1.0 FTE LT Physician 3 - PRI					
	321,639	0	321,639	0	1.0
Add 1.0 FTE Limited Term (LT) Physician 3 position that 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 Physician 3 will complete billable patient visits under the Federally Qualified Health Center's Prospective Payment System rate, and these billable visits will completely fund the costs of both positions each year with Medi-Cal revenue.					
DHS - Add 1.0 FTE Nurse Practitioner and 1.0 FTE LT Nurse Practitioner - PRI					
	388,228	0	388,228	0	2.0
Add 1.0 FTE Nurse Practitioner and 1.0 FTE LT Nurse Practitioner. The Nurse Practitioner position will address access issues by adding a clinician to complete visits with patients. The Nurse Practitioner will work in various programs where there is current backlog and help ensure timeliness to care for the Clinic's patients. The Nurse Practitioner will complete billable patient visits under the Federally Qualified Health Center's Prospective Payment System rate, and these billable visits will completely fund the costs of both positions each year with Medi-Cal revenue.					
DHS - Add 12.0 FTEs and operational, admin, and technology needs - Primary Health CMISP					
	6,505,699	(11,087,037)	(4,581,338)	0	3.0
Requesting funding to support the administrative, operational, technology, and infrastructure resources necessary to administer the County Medically Indigent Services Program (CMISP) and Healthy Partners (HP) program. The request includes 12.0 new Full-Time Equivalent (FTE) positions, including 3.0 FTE in Clinics and 9.0 FTE in the Office of Finance, Contracts and Administration (OFCA), and reimbursement for one existing Health Program Manager and one existing Administrative Services Officer 3 position in Clinics. Request includes ongoing costs for salaries and benefits, claims adjudication and registry contracts, medical supplies for CMISP patients, and medications purchased by the Pharmacy and provided to Clinics through the 340B program. One-time costs include staff equipment, workspace needs, and technology upgrades. In total, the request adds \$7,961,016 in expenditures, offset by \$12,542,356 in reimbursements and a \$4,581,340 revenue adjustment, resulting in no Net County Cost. This request is contingent upon approval of linked growth requests in Health Services budget (BU 7270000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 98.0 FTE for Psychiatric Residential Treatment Facility - BHS					
	238,908	(238,908)	0	0	1.0
Add 98.0 FTE and funding for ongoing operational costs and \$267,760 in one-time costs to support the new 32-bed Psychiatric Residential Treatment Facility (PRTF) for children and youth up to age 18. These positions and resources are critical to ensuring that the PRTF meets all regulatory requirements and delivers safe, high-quality care for vulnerable children and youth experiencing behavioral health crises. The PRTF will operate a secure psychiatric facility designed to provide a comprehensive range of vital services on the crisis continuum, including triage, crisis stabilization, and residential treatment. The renovation of the Warren E. Thornton Youth Center to house this facility was funded through the Behavioral Health Continuum Infrastructure Program grant. This project marks a major step forward in improving behavioral health care for our community's youth. Funded by Patient Care Revenue (PCR). This request is contingent upon approval of a linked growth request in the Patient Care Revenue (BU 7209000).					
DHS - Funding for Primary Health Admin Reorg/fund portion of Reallocation in CHS - PRI					
	121,774	(68,738)	53,036	0	0.0
Contingent growth request to fund the cost increases of the requested reallocation of 1.0 FTE Admin. Services Officer 3, to 1.0 FTE Human Services Division Mgr Rng B (DM) in Adult Correctional Health (ACH). The DM will provide the highest-level administrative oversight, programming, and policy/procedure development for both ACH and the Primary Health Services Division (PRI) as a whole. This change is necessary to provide cohesive, centralized, and consistent administrative leadership to all PRI managers and program staff. The cost increases to ACH will be funded by reimbursements from PRI Administration, and these reimbursements are funded by Medi-Cal and inter-governmental transfer revenue. There is no general fund impact for this reallocation. This request is contingent upon approval of a linked growth request in Correctional Health Services (BU 7410000).					
DHS - Reallocate 0.6 FTE Pharmacy Technician to 1.0 FTE - PRI					
	31,761	0	31,761	0	0.4
Reallocate the existing 0.6 FTE to a 1.0 Full Time Equivalent (FTE) to meet increased workload demands brought on by growing prescription volumes and increased need for support from the various programs supported by the County Pharmacy. This will support the growing operational demands and maintain regulatory compliance. Since FY 2020–21, the County Pharmacy has experienced sustained growth in prescription volume (approximately 48%) and Medi-Cal revenue, consistently exceeding budgeted projections while staffing levels have remained relatively unchanged. The pharmacy supports Primary Care, Public Health, Mental Health, and Correctional Health programs, all of which have expanded services over time. In addition, the California State Board of Pharmacy requires specific staffing ratios during business hours, making sufficient technician coverage critical for compliance. The requested increase would formalize ongoing operational need, ensure uninterrupted coverage, support continued revenue growth, and maintain safe, efficient, and compliant pharmacy operations. Funding with Medi-Cal revenue.					

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - DHA Transfer reduction for CMISP					
	(179,065)	0	0	(179,065)	0.0
Delete the transfer amount between the Department of Human Assistance (DHA) for the costs of 1.0 FTE Human Services Program Specialist position that administers the County Medically Indigent Services Program (CMISP) in response to eligibility changes created by House Resolution 1 (HR 1). This position was approved without funding in FY 2025-26 and a Growth Request for a position and funding will be submitted for the FY 2026-27. This request is contingent upon a reduction in the DHA budget (BU 8100000).					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$56,108,234	\$60,366,527	\$59,334,197	\$(1,032,330)	(1.7)%
Services & Supplies	\$25,515,395	\$29,562,912	\$21,757,488	\$(7,805,424)	(26.4)%
Other Charges	\$9,987,603	\$9,348,768	\$8,541,374	\$(807,394)	(8.6)%
Equipment	\$165,054	\$0	\$0	\$0	0.0%
Interfund Charges	\$164,722	\$65,000	\$65,000	\$0	0.0%
Intrafund Charges	\$12,391,675	\$15,099,446	\$15,571,212	\$471,766	3.1%
Cost of Goods Sold	\$1,200	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$104,333,883	\$114,442,653	\$105,269,271	\$(9,173,382)	(8.0)%
Other Intrafund Reimbursements	\$(1,408,984)	\$(1,370,074)	\$(710,104)	\$659,970	(48.2)%
Intrafund Reimbursements within Department	\$(5,000,994)	\$(8,917,863)	\$(8,838,222)	\$79,641	(0.9)%
Total Intrafund Reimbursements	\$(6,409,979)	\$(10,287,937)	\$(9,548,326)	\$739,611	(7.2)%
Total Expenditures/Appropriations	\$97,923,904	\$104,154,716	\$95,720,945	\$(8,433,771)	(8.1)%
Revenue from Use Of Money & Property	\$321	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$85,484,381	\$77,814,106	\$69,253,496	\$(8,560,610)	(11.0)%
Charges for Services	\$3,356,451	\$2,797,557	\$3,307,428	\$509,871	18.2%
Miscellaneous Revenues	\$305,474	\$1,163,845	\$1,745,355	\$581,510	50.0%
Other Financing Sources	\$0	\$0	\$0	\$0	0.0%
Revenue	\$89,146,627	\$81,775,508	\$74,306,279	\$(7,469,229)	(9.1)%
Other Interfund Reimbursements	\$3,754,091	\$2,995,007	\$1,732,328	\$(1,262,679)	(42.2)%
Semi-Discretionary Reimbursements	\$5,951,762	\$5,294,415	\$5,587,295	\$292,880	5.5%
Total Interfund Reimbursements	\$9,705,854	\$8,289,422	\$7,319,623	\$(969,799)	(11.7)%
Total Revenue	\$98,852,481	\$90,064,930	\$81,625,902	\$(8,439,028)	(9.4)%
Net Cost	\$(928,577)	\$14,089,786	\$14,095,043	\$5,257	0.0%
Positions	380.6	365.6	347.8	(17.8)	(4.9)%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in salary savings based on a three-year vacancy average.
- Increases in negotiated salary and benefits costs, offset by a decrease in extra help for lactation consultants working in the Women, Infants and Children program.

- Decreases in advertising, business travel, education and training, employee transportation, and office supplies to align budgets closer to actuals.
- Decreases in medical equipment maintenance service and supplies, modular panels and furniture, temporary service, other professional services, and other operating expenses due to grants terminating.
- Decreases in allocated costs, primarily due to a decrease in Pension Obligation Bond (POB) costs resulting from full payoff of the Series 2013 POBs in FY 2025-26.
- Increases in intrafund reimbursements due to increases in salary, benefits and lease costs.
- Recommended growth detailed later in this section.

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

- A decrease due to the ending of the Centers for Disease Control and Prevention (CDC) Epidemiology and Laboratory Capacity Expansion grant.
- An increase due to rollover funds from FY 2025-26 for the CDC Public Health Infrastructure Grant.
- A decrease due to the ending of the U.S. Department of Agriculture, Supplemental Nutrition Assistance Program Education grant.
- A decrease due to the ending of a CDC grant for Addressing COVID-19 Health Disparities Among High-risk and Underserved Populations, including Communities of Color, in Sacramento County.
- A decrease due to a reduction in funding from the State of California, Department of Public Health (CDPH) for the Public Health CA Immunization Program.
- A decrease in reimbursement from the Department of Health Care Services for the California Children's Services Medical Therapy Program.
- A decrease due to the ending of the CDPH California Public Health Workforce Career Ladder Education and Development Program.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Reallocate 1.0 FTE SOA to 1.0 FTE SOS - PUBH					
	0	0	0	0	0.0

Reallocate 1.0 FTE Senior Office Assistant (SOA) to 1.0 FTE Senior Office Specialist (SOS). Public Health Emergency Medical Systems (EMS) requests the reallocation to align the position with specialized technical clerical duties currently performed. The incumbent's responsibilities exceed the SOA scope and match SOS duties, including interpreting EMS specific codes, laws, and State/County regulations, and applying technical terminology unique to EMS operations. The role also manages the ImageTrend EMS online system and EMS Agency website, addressing growing technical and operational demands. No other clerical staff can assume these specialized tasks. Personnel Services reviewed and confirmed the duties fit the SOS classification. This change mitigates risk of union grievances and liability for ongoing out-of-class work without proper classification or compensation.

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) is reimbursed for expenses, consistent with the relevant statutes or regulations, from this budget unit. Revenue sources and applicable transfers are accounted for in the following programs:

- AIDS Education
- Behavioral Health Bridge Housing (BHBH)
- Car Seat Loaner Program
- Drug & Alcohol Abuse Education & Prevention
- Edible Food Recovery (EFR)
- Maddy Emergency Medical Services (EMS) Original & Supplemental
- Opioid Settlement
- Social Health Information Exchange (SHIE)

Goals

- The state mandated and approved Sacramento County Substance Use Disorder Prevention Strategic Plan's goals include:
 - Reduction of underage and binge drinking by youth (Alcohol Abuse Education & Training)
 - Reduction of underage cannabis/marijuana use by youth (Alcohol Abuse Education & Training)
- The Car Seat Loaner Program seeks to provide education, outreach, and free/low cost car seats to families/ caregivers with young children.
- The AIDS Education program seeks to provide risk reduction supplies (i.e. condoms, lube, dental dams and test kits) to the Sacramento communities.
- Maddy fund programs seek to meet statutory requirements for payments to specified organizations and or health care providers.
- The SHIE seeks to improve care coordination and service linkages between health and social service providers through data integration and interconnecting systems.
- Edible Food Recovery seeks to reduce food waste and help address food insecurity. SB 1383 requires that by 2025, California will recover 20 percent of edible food that would otherwise be sent to landfills, to feed people in need.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
AIDS Education	\$552,568	\$91,330	\$78,280	\$(13,050)	(14.3)%
Behavioral Health Bridge Housing	\$10,679,579	\$20,740,163	\$24,844,015	\$4,103,852	19.8%
Car Seat Loaner Program	\$21,116	\$64,944	\$56,066	\$(8,878)	(13.7)%
Drug & Alcohol Abuse Education & Prevention	\$382,337	\$1,274,025	\$1,126,280	\$(147,745)	(11.6)%
Edible Food Recovery	\$637,283	\$2,117,514	\$78,999	\$(2,038,515)	(96.3)%
Maddy EMS Original & Supplemental	\$1,835,381	\$1,625,035	\$1,625,035	\$0	0.0%
Opioid Settlement	\$8,776,129	\$17,773,193	\$16,729,950	\$(1,043,243)	(5.9)%
Social Health Information Exchange	\$320,035	\$5,790,284	\$10,132,006	\$4,341,722	75.0%
Gross Expenditures/Appropriations	\$23,204,428	\$49,476,488	\$54,670,631	\$5,194,143	10.5%
Total Expenditures/Appropriations	\$23,204,428	\$49,476,488	\$54,670,631	\$5,194,143	10.5%
Total Financing Uses	\$23,204,428	\$49,476,488	\$54,670,631	\$5,194,143	10.5%
Revenue	\$15,624,712	\$32,037,753	\$38,880,993	\$6,843,240	21.4%
Total Revenue	\$15,624,712	\$32,037,753	\$38,880,993	\$6,843,240	21.4%
Total Use of Fund Balance	\$25,018,451	\$17,438,735	\$15,789,638	\$(1,649,097)	(9.5)%
Total Financing Sources	\$40,643,163	\$49,476,488	\$54,670,631	\$5,194,143	10.5%
Net Cost	\$(17,438,735)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$23,204,428	\$31,547,044	\$43,039,782	\$11,492,738	36.4%
Appropriation for Contingencies	\$0	\$17,929,444	\$11,630,849	\$(6,298,595)	(35.1)%
Gross Expenditures/Appropriations	\$23,204,428	\$49,476,488	\$54,670,631	\$5,194,143	10.5%
Total Expenditures/Appropriations	\$23,204,428	\$49,476,488	\$54,670,631	\$5,194,143	10.5%
Total Financing Uses	\$23,204,428	\$49,476,488	\$54,670,631	\$5,194,143	10.5%
Fines, Forfeitures & Penalties	\$1,967,969	\$1,738,456	\$1,736,610	\$(1,846)	(0.1)%
Revenue from Use Of Money & Property	\$2,092,285	\$256,614	\$13,266	\$(243,348)	(94.8)%
Intergovernmental Revenues	\$12,565,540	\$19,186,906	\$27,721,436	\$8,534,530	44.5%
Charges for Services	\$8,332,824	\$8,331,511	\$7,506,796	\$(824,715)	(9.9)%
Miscellaneous Revenues	\$(9,333,906)	\$2,524,266	\$1,902,885	\$(621,381)	(24.6)%
Revenue	\$15,624,712	\$32,037,753	\$38,880,993	\$6,843,240	21.4%
Total Revenue	\$15,624,712	\$32,037,753	\$38,880,993	\$6,843,240	21.4%
Fund Balance	\$25,018,451	\$17,438,735	\$15,789,638	\$(1,649,097)	(9.5)%
Total Use of Fund Balance	\$25,018,451	\$17,438,735	\$15,789,638	\$(1,649,097)	(9.5)%
Total Financing Sources	\$40,643,163	\$49,476,488	\$54,670,631	\$5,194,143	10.5%
Net Cost	\$(17,438,735)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Opioid Settlement	0	0	0	0	0.0

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, SB239 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 and Part A MAI & Ethe & Ryan White Ethe (ending the HIV Epidemic) 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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$552,568	\$15,778	\$15,778	\$0	0.0%
Appropriation for Contingencies	\$0	\$75,552	\$62,502	\$(13,050)	(17.3)%
Gross Expenditures/Appropriations	\$552,568	\$91,330	\$78,280	\$(13,050)	(14.3)%
Total Expenditures/Appropriations	\$552,568	\$91,330	\$78,280	\$(13,050)	(14.3)%
Total Financing Uses	\$552,568	\$91,330	\$78,280	\$(13,050)	(14.3)%
Fines, Forfeitures & Penalties	\$2,603	\$2,600	\$2,600	\$0	0.0%
Revenue from Use Of Money & Property	\$7,509	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$0	\$528,266	\$0	\$(528,266)	(100.0)%
Revenue	\$10,111	\$530,866	\$2,600	\$(528,266)	(99.5)%
Total Revenue	\$10,111	\$530,866	\$2,600	\$(528,266)	(99.5)%
Fund Balance	\$102,920	\$(439,536)	\$75,680	\$515,216	(117.2)%
Total Use of Fund Balance	\$102,920	\$(439,536)	\$75,680	\$515,216	(117.2)%
Total Financing Sources	\$113,031	\$91,330	\$78,280	\$(13,050)	(14.3)%
Net Cost	\$439,537	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to a decrease in contingencies for future program needs, resulting from a decrease in the remaining available fund balance and the correction of a prior year accounting change.

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. The Program funds:

- 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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$10,679,579	\$15,759,687	\$19,861,771	\$4,102,084	26.0%
Appropriation for Contingencies	\$0	\$4,980,476	\$4,982,244	\$1,768	0.0%
Gross Expenditures/Appropriations	\$10,679,579	\$20,740,163	\$24,844,015	\$4,103,852	19.8%
Total Expenditures/Appropriations	\$10,679,579	\$20,740,163	\$24,844,015	\$4,103,852	19.8%
Total Financing Uses	\$10,679,579	\$20,740,163	\$24,844,015	\$4,103,852	19.8%
Revenue from Use Of Money & Property	\$454,025	\$0	\$1,768	\$1,768	100.0%
Intergovernmental Revenues	\$6,612,500	\$15,759,687	\$19,860,003	\$4,100,316	26.0%
Revenue	\$7,066,525	\$15,759,687	\$19,861,771	\$4,102,084	26.0%
Total Revenue	\$7,066,525	\$15,759,687	\$19,861,771	\$4,102,084	26.0%
Fund Balance	\$8,593,530	\$4,980,476	\$4,982,244	\$1,768	0.0%
Total Use of Fund Balance	\$8,593,530	\$4,980,476	\$4,982,244	\$1,768	0.0%
Total Financing Sources	\$15,660,055	\$20,740,163	\$24,844,015	\$4,103,852	19.8%
Net Cost	\$(4,980,476)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits in Health Services (BU 7200000).
- An increase in provider contract costs in Health Services (BU 7200000).
- An increase in funding transfer to the Homeless Services and Housing (BU 5820000) for eligible expenditures.

The change in total revenue is due to:

- An increase in BHBH grant.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$21,116	\$22,090	\$28,602	\$6,512	29.5%
Appropriation for Contingencies	\$0	\$42,854	\$27,464	\$(15,390)	(35.9)%
Gross Expenditures/Appropriations	\$21,116	\$64,944	\$56,066	\$(8,878)	(13.7)%
Total Expenditures/Appropriations	\$21,116	\$64,944	\$56,066	\$(8,878)	(13.7)%
Total Financing Uses	\$21,116	\$64,944	\$56,066	\$(8,878)	(13.7)%
Fines, Forfeitures & Penalties	\$9,151	\$4,000	\$8,750	\$4,750	118.8%
Revenue from Use Of Money & Property	\$2,487	\$0	\$0	\$0	0.0%
Revenue	\$11,638	\$4,000	\$8,750	\$4,750	118.8%
Total Revenue	\$11,638	\$4,000	\$8,750	\$4,750	118.8%
Fund Balance	\$70,421	\$60,944	\$47,316	\$(13,628)	(22.4)%
Total Use of Fund Balance	\$70,421	\$60,944	\$47,316	\$(13,628)	(22.4)%
Total Financing Sources	\$82,059	\$64,944	\$56,066	\$(8,878)	(13.7)%
Net Cost	\$(60,943)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in eligible program costs in Health Services (BU 7200000).
- A decrease in contingencies for future program needs, resulting from a decrease in the remaining available fund balance.

The change in total revenue is due to:

- An increase in court fines.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$382,337	\$429,719	\$456,426	\$26,707	6.2%
Appropriation for Contingencies	\$0	\$844,306	\$669,854	\$(174,452)	(20.7)%
Gross Expenditures/Appropriations	\$382,337	\$1,274,025	\$1,126,280	\$(147,745)	(11.6)%
Total Expenditures/Appropriations	\$382,337	\$1,274,025	\$1,126,280	\$(147,745)	(11.6)%
Total Financing Uses	\$382,337	\$1,274,025	\$1,126,280	\$(147,745)	(11.6)%
Fines, Forfeitures & Penalties	\$119,755	\$107,983	\$101,387	\$(6,596)	(6.1)%
Revenue from Use Of Money & Property	\$58,755	\$16,500	\$705	\$(15,795)	(95.7)%
Revenue	\$178,510	\$124,483	\$102,092	\$(22,391)	(18.0)%
Total Revenue	\$178,510	\$124,483	\$102,092	\$(22,391)	(18.0)%
Fund Balance	\$1,353,369	\$1,149,542	\$1,024,188	\$(125,354)	(10.9)%
Total Use of Fund Balance	\$1,353,369	\$1,149,542	\$1,024,188	\$(125,354)	(10.9)%
Total Financing Sources	\$1,531,879	\$1,274,025	\$1,126,280	\$(147,745)	(11.6)%
Net Cost	\$(1,149,542)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- An increase in provider contract costs in Health Services (BU 7200000).

- A decrease in contingencies for future program needs, resulting from a decrease in the remaining available fund balance.

The change in total revenue is due to:

- A decrease in court fines received.
- A decrease in interest earnings.

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. Unspent funds will fund the project through Fiscal Year 2026-27. Future funding will need to be determined.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$637,283	\$1,348,190	\$78,999	\$(1,269,191)	(94.1)%
Appropriation for Contingencies	\$0	\$769,324	\$0	\$(769,324)	(100.0)%
Gross Expenditures/Appropriations	\$637,283	\$2,117,514	\$78,999	\$(2,038,515)	(96.3)%
Total Expenditures/Appropriations	\$637,283	\$2,117,514	\$78,999	\$(2,038,515)	(96.3)%
Total Financing Uses	\$637,283	\$2,117,514	\$78,999	\$(2,038,515)	(96.3)%
Revenue from Use Of Money & Property	\$83,261	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$1,282,257	\$0	\$0	\$0	0.0%
Revenue	\$1,365,518	\$0	\$0	\$0	0.0%
Total Revenue	\$1,365,518	\$0	\$0	\$0	0.0%
Fund Balance	\$1,389,280	\$2,117,514	\$78,999	\$(2,038,515)	(96.3)%
Total Use of Fund Balance	\$1,389,280	\$2,117,514	\$78,999	\$(2,038,515)	(96.3)%
Total Financing Sources	\$2,754,798	\$2,117,514	\$78,999	\$(2,038,515)	(96.3)%
Net Cost	\$(2,117,514)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in available funding for the Edible Food Recovery program.

- A decrease in contingencies for future needs program needs, resulting from a decrease in remaining available fund balance.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$1,835,381	\$1,608,949	\$1,608,949	\$0	0.0%
Appropriation for Contingencies	\$0	\$16,086	\$16,086	\$0	0.0%
Gross Expenditures/Appropriations	\$1,835,381	\$1,625,035	\$1,625,035	\$0	0.0%
Total Expenditures/Appropriations	\$1,835,381	\$1,625,035	\$1,625,035	\$0	0.0%
Total Financing Uses	\$1,835,381	\$1,625,035	\$1,625,035	\$0	0.0%
Fines, Forfeitures & Penalties	\$1,836,461	\$1,623,873	\$1,623,873	\$0	0.0%
Revenue from Use Of Money & Property	\$852	\$0	\$0	\$0	0.0%
Revenue	\$1,837,312	\$1,623,873	\$1,623,873	\$0	0.0%
Total Revenue	\$1,837,312	\$1,623,873	\$1,623,873	\$0	0.0%
Fund Balance	\$(768)	\$1,162	\$1,162	\$0	0.0%
Total Use of Fund Balance	\$(768)	\$1,162	\$1,162	\$0	0.0%
Total Financing Sources	\$1,836,544	\$1,625,035	\$1,625,035	\$0	0.0%
Net Cost	\$(1,163)	\$0	\$0	\$0	0.0%

Summary of Changes

No changes in total appropriations and revenues.

Opioid Settlement

Program Overview

Opioids Settlement provides funding for:

- 11.0 FTE for existing Behavioral Health Services – Homeless Encampment and Response Team (HEART).
- Opioid prevention and education services through contracted community providers.
- 9.0 FTE in Behavioral Health Services – Substance Use Prevention and Services to support the creation of an opioid remediation program, which includes contracted community providers.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$8,776,129	\$6,939,412	\$10,917,589	\$3,978,177	57.3%
Appropriation for Contingencies	\$0	\$10,833,781	\$5,812,361	\$(5,021,420)	(46.3)%
Gross Expenditures/Appropriations	\$8,776,129	\$17,773,193	\$16,729,950	\$(1,043,243)	(5.9)%
Total Expenditures/Appropriations	\$8,776,129	\$17,773,193	\$16,729,950	\$(1,043,243)	(5.9)%
Total Financing Uses	\$8,776,129	\$17,773,193	\$16,729,950	\$(1,043,243)	(5.9)%
Revenue from Use Of Money & Property	\$1,146,141	\$240,114	\$10,793	\$(229,321)	(95.5)%
Intergovernmental Revenues	\$7,527,824	\$0	\$0	\$0	0.0%
Charges for Services	\$8,332,824	\$8,331,511	\$7,506,796	\$(824,715)	(9.9)%
Miscellaneous Revenues	\$(10,599,181)	\$0	\$0	\$0	0.0%
Revenue	\$6,407,607	\$8,571,625	\$7,517,589	\$(1,054,036)	(12.3)%
Total Revenue	\$6,407,607	\$8,571,625	\$7,517,589	\$(1,054,036)	(12.3)%
Fund Balance	\$11,570,089	\$9,201,568	\$9,212,361	\$10,793	0.1%
Total Use of Fund Balance	\$11,570,089	\$9,201,568	\$9,212,361	\$10,793	0.1%
Total Financing Sources	\$17,977,696	\$17,773,193	\$16,729,950	\$(1,043,243)	(5.9)%
Net Cost	\$(9,201,568)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in provider contract costs in Health Services (BU 7200000).
- An increase in existing withdrawal management support in Correctional Health Services (7410000).
- A decrease in contingencies for future program needs.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in Opioid Settlement funds.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 4.0 FTE Registered Nurse, 6.0 FTE Medical Assistant Lv 2 and Funding for Med Detox Unit - ACH					
	0	0	0	0	0.0

Fund 4.0 FTE Registered Nurse D/CF, 6.0 FTE Medical Assistant Lv 2, and \$164,000 in medical registry appropriations to fund 2 FTE Certified Nurse Assistants on an ongoing basis to support the Medical Detox unit. This request also adds one-time appropriations of \$8,000 for purchasing required computer equipment (computers on wheels for use in the jail facility). This unit is critical to providing safe detox monitoring for applicable patients, and addresses withdrawal-related risks by performing wellness checks every three hours. This is an area requiring extensive monitoring as patients can crash quickly, often resulting in avoidable deaths. Higher levels of monitoring staff help prevent deaths as changes in patient health are addressed quickly. Additional checks can also reduce costly hospital send-outs which impacts Sheriff staffing and costs. This area was also mentioned by the Mays medical subject matter experts (SMEs) as requiring face to face wellness checks every two to four hours for the best patient welfare, which requires more staffing. Funded with \$1,516,662 of Opioid Settlement contingency. Contingent on the approval of a linked growth request in Correctional Health Services (BU 7410000).

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$320,035	\$5,423,219	\$10,071,668	\$4,648,449	85.7%
Appropriation for Contingencies	\$0	\$367,065	\$60,338	\$(306,727)	(83.6)%
Gross Expenditures/Appropriations	\$320,035	\$5,790,284	\$10,132,006	\$4,341,722	75.0%
Total Expenditures/Appropriations	\$320,035	\$5,790,284	\$10,132,006	\$4,341,722	75.0%
Total Financing Uses	\$320,035	\$5,790,284	\$10,132,006	\$4,341,722	75.0%
Revenue from Use Of Money & Property	\$339,256	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$(1,574,784)	\$2,898,953	\$7,861,433	\$4,962,480	171.2%
Miscellaneous Revenues	\$(16,982)	\$2,524,266	\$1,902,885	\$(621,381)	(24.6)%
Revenue	\$(1,252,510)	\$5,423,219	\$9,764,318	\$4,341,099	80.0%
Total Revenue	\$(1,252,510)	\$5,423,219	\$9,764,318	\$4,341,099	80.0%
Fund Balance	\$1,939,610	\$367,065	\$367,688	\$623	0.2%
Total Use of Fund Balance	\$1,939,610	\$367,065	\$367,688	\$623	0.2%
Total Financing Sources	\$687,100	\$5,790,284	\$10,132,006	\$4,341,722	75.0%
Net Cost	\$(367,065)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations, is due to:

- An increase of \$4.3M in available restricted revenues, which reflects the planned use of restricted funding to support eligible personnel costs and contracted services, including costs related to SHIE development and implementation, electronic health record activities supporting adult and juvenile correctional health, and personnel time dedicated to these projects.

The change in total revenue is due to:

- An increase of \$4.3M, previously deferred, is available for use as funding to support program operations.

Patient Care Revenue

Budget Unit Functions & Responsibilities

The **Patient Care Revenue (PCR)** Budget Unit was established to account for Behavioral Health Services' Intergovernmental Transfers for Medi-Cal revenues, in accordance with the California State Department of Healthcare Services' (DHCS) guidelines on payment reforms necessary to implement California Advancing and Innovating Medi-Cal (CalAIM) initiatives, which became effective in Fiscal Year 2023-24. Services are provided through mental health and substance use prevention and treatment programs.

Goals

- To allow for tracking and movement of local matching funds and Medi-Cal revenues while maintaining compliance with DHCS guidelines.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Patient Care Revenue	\$233,890,780	\$359,639,881	\$402,748,017	\$43,108,136	12.0%
Gross Expenditures/Appropriations	\$233,890,780	\$359,639,881	\$402,748,017	\$43,108,136	12.0%
Total Expenditures/Appropriations	\$233,890,780	\$359,639,881	\$402,748,017	\$43,108,136	12.0%
Provision for Reserves	\$32,854,535	\$51,254,648	\$107,245,326	\$55,990,678	109.2%
Total Financing Uses	\$266,745,315	\$410,894,529	\$509,993,343	\$99,098,814	24.1%
Revenue	\$230,152,232	\$394,839,881	\$441,638,708	\$46,798,827	11.9%
Total Revenue	\$230,152,232	\$394,839,881	\$441,638,708	\$46,798,827	11.9%
Total Use of Fund Balance	\$52,647,732	\$16,054,648	\$68,354,635	\$52,299,987	325.8%
Total Financing Sources	\$282,799,964	\$410,894,529	\$509,993,343	\$99,098,814	24.1%
Net Cost	\$(16,054,648)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$233,890,780	\$359,639,881	\$402,748,017	\$43,108,136	12.0%
Gross Expenditures/Appropriations	\$233,890,780	\$359,639,881	\$402,748,017	\$43,108,136	12.0%
Total Expenditures/Appropriations	\$233,890,780	\$359,639,881	\$402,748,017	\$43,108,136	12.0%
Provision for Reserves	\$32,854,535	\$51,254,648	\$107,245,326	\$55,990,678	109.2%
Total Financing Uses	\$266,745,315	\$410,894,529	\$509,993,343	\$99,098,814	24.1%
Revenue from Use Of Money & Property	\$4,323,433	\$0	\$3,269,597	\$3,269,597	100.0%
Intergovernmental Revenues	\$225,828,799	\$394,839,881	\$438,369,111	\$43,529,230	11.0%
Revenue	\$230,152,232	\$394,839,881	\$441,638,708	\$46,798,827	11.9%
Total Revenue	\$230,152,232	\$394,839,881	\$441,638,708	\$46,798,827	11.9%
Reserve Release	\$19,793,197	\$0	\$0	\$0	0.0%
Fund Balance	\$32,854,535	\$16,054,648	\$68,354,635	\$52,299,987	325.8%
Total Use of Fund Balance	\$52,647,732	\$16,054,648	\$68,354,635	\$52,299,987	325.8%
Total Financing Sources	\$282,799,964	\$410,894,529	\$509,993,343	\$99,098,814	24.1%
Net Cost	\$(16,054,648)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in provider contract costs in Health Services (BU 7200000).
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in Behavioral Health Community-Based Organized Networks of Equitable Care and Treatment (BH-CONNECT) Institutions for Mental Disease (IMD) Federal Financial Participation (FFP) related to the Mental Health Treatment Center.
- An increase in earned interest.
- Recommended growth detailed later in this section.

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

- Patient Care Revenue Reserve increased \$107,245,326.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Patient Care Revenue	44,360,710	0	44,360,710	0	0.0

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Fund 1.0 FTE Administrative Services Officer II LT - PCR					
	150,903	0	150,903	0	0.0
Fund 1.0 FTE Administrative Services Officer II Limited Term (LT) to oversee and support the Warren E. Thornton Youth Center (WETYC) which is being remodeled into a Psychiatric Health Facility for Youth. This project will require a higher-level administrative role to ensure effective coordination, compliance, and operational support. It will involve multi-departmental collaboration, contract and budget monitoring, tracking deliverables, and ensuring alignment with program goals and regulatory requirements. Oversight of this project will include managing timelines, coordinating with internal and external stakeholders, supporting reporting requirements, and providing administrative leadership to ensure the project's successful implementation and sustainability. Approval of this growth request will ensure the WETYC Behavioral Health Project is managed effectively, risks are mitigated, and program objectives are met in a timely and compliant manner. This request includes \$5,780 for one-time costs for computer equipment and is contingent upon the approval of a linked growth request in Health Services (BU 7200000).					
DHS - Fund 1.0 FTE Mental Health Program Coordinator IPT - PCR					
	176,982	0	176,982	0	0.0
Fund 1.0 FTE Mental Health Program Coordinator to provide contract monitoring, oversight and supervision for the Intensive Placement Team. Over the last seven years the number of clients placed into subacute facilities has increased from 104 to 314, contracts have increased from 5 to 28, and facilities have increased from 11 to 45. This position will support coordination, timeliness and access to the most vulnerable client in the community. This position will reduce risk of impacting those who are most vulnerable, on Lanterman-Petris-Short Conservatorship, Murphy Conservatorship or at risk of being placed into a higher level of care. Contingent on the approval of a growth request in Health Services (BU 7200000).					
DHS - Fund 1.0 FTE Mental Health Program Coordinator SUPT - PCR					
	176,982	0	176,982	0	0.0
Fund 1.0 FTE Mental Health Program Coordinator to support the Health Beginnings Perinatal program. This position will ensure the program's success and sustainability and be responsible for the full spectrum of perinatal services, contract monitoring and all modalities of care and compliance. Additionally, this position will support interagency and provider coordination plus strategic planning and reporting. Contingent on the approval of a growth request in Health Services (BU 7200000).					
DHS - Fund 1.0 FTE Sr Office Assistant CQI - PCR					
	42,998	0	42,998	0	0.0
Add 1.0 FTE Sr Office Assistant to support the Quality Improvement and Quality Assurance team to support the Medi-Cal site certification and re-certification process. This process is important to timely claiming and maximizing revenue. This position will also support network adequacy standards to ensure Federal and State standards are met. Funded by Department of Health Care Services Utilization Review/Quality Assurance claim. Contingent on the approval of a growth request in Health Services (BU 7200000).					
DHS - Fund 1.0 FTE Sr Office Assistant SUPT - PCR					
	85,996	0	85,996	0	0.0
Fund 1.0 FTE Sr Office Assistant to support placement coordination, clerical oversight and administrative tasks tied to provider growth. It will also support tasks related to lower barrier services including engaging members who reach out with questions, information, and opioid response. The number of Substance Use Prevention and Treatment sites, Sober Living Environment beds, and residential and withdrawal management beds have increased and this position will ensure continuity with administrative support. Contingent on the approval of a growth request in Health Services (BU 7200000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Fund 6.0 FTE Mental Health Counselors & 6.0 FTE Psychiatric Nurses (ISU) - PCR					
	1,962,480	0	1,962,480	0	0.0
Fund 6.0 FTE Mental Health Counselor and 6.0 FTE Psychiatric Nurse positions to support a standalone Mental Health Treatment Center Intake Stabilization Unit (ISU) and manage incoming referrals. Adding dedicated staff for the ISU referral process will significantly reduce delays, allowing routine referrals to be processed within 15 minutes and complex cases within an hour. This improvement will prevent individuals from remaining in emergency departments and ensure Medi-Cal beds in contracted facilities are consistently filled, increasing utilization from the current average of 12–15 patients per facility to full capacity. A dedicated team will also streamline medical decision-making by including a psychiatric nurse, eliminating the primary bottleneck in the current process. Overall, this request enhances efficiency, reduces lost referrals, and improves access to timely mental health care. Contingent on the approval of a growth request in Health Services (BU 7200000).					
DHS - Fund 9.0 FTE Behavioral Health Peer Specialist - PCR					
	705,979	0	705,979	0	0.0
Fund 9.0 FTE Behavioral Health Peer Specialists (BHPS) to support peer staffing across programs to enhance recovery focused care, improves client engagement, and strengthens outcomes throughout the behavioral health continuum. These services had been provided through Cal Voices (Contract 123) which has been reduced to support this request. Funded with Patient Care Revenue. This request is contingent upon the approval of a linked growth request in Health Services (BU 7200000).					
DHS - Fund 98 FTEs for Psychiatric Residential Treatment Facility - PCR					
	13,891,282	0	13,891,282	0	0.0
Fund 98.0 FTE, ongoing operational costs and \$267,760 in one-time costs to support the new 32-bed Psychiatric Residential Treatment Facility (PRTF) for children and youth up to age 18. These positions and resources are critical to ensuring that the PRTF meets all regulatory requirements and delivers safe, high-quality care for vulnerable children and youth experiencing behavioral health crises. The PRTF will operate a secure psychiatric facility designed to provide a comprehensive range of vital services on the crisis continuum, including triage, crisis stabilization, and residential treatment. The renovation of the Warren E. Thornton Youth Center to house this facility was funded through the Behavioral Health Continuum Infrastructure Program grant. This project marks a major step forward in improving behavioral health care for our community's youth. Funded by Patient Care Revenue (PCR). This request is contingent upon approval of a linked growth request in Health Services (BU 7200000).					
DHS - Fund Bay Area Community Services contract to maintain referral capacity - PCR					
	327,000	0	327,000	0	0.0
Fund the Bay Area Community Services contract increase, bringing the total program budget to \$1,977,622, to restore full year funding and maintain service capacity. Additional resources are required to hire more FTEs in response to the rise in referrals driven by increased hospital admissions. Current staffing levels limit timely response to referrals and reduce the program's ability to provide effective linkage and prevent reentry into hospitals and emergency departments. Without this investment, referrals will shift to other services, leading to higher hospital and emergency department utilization, lower rates of successful linkage to treatment programs, and increased 911 call volume. These impacts would be further compounded by recent law enforcement policy changes affecting mental health response. Funded with Patient Care Revenue. Contingent on approval of a linked growth request in Health Service (BU 7200000).					
DHS - Fund Functional Family Therapy Capacity, Flexible Integrated Treatment Prog - PCR					
	3,832,001	0	3,832,001	0	0.0
Fund the Functional Family Therapy (FFT) capacity within the Flexible Integrated Treatment (FIT) program by \$3,832,001 to meet BH-CONNECT evidence-based service requirements. Recent data collected from the Child and Adolescent Needs and Strengths assessment tool show that 15% of FIT youth ages 11–18 meet FFT criteria. FFT's small caseloads require four FFT trained therapists per FIT provider. This increase will support the minimization of wait times and maintain access when demand increases. This investment will ensure FIT providers can serve eligible youth, maintain compliance with BH-CONNECT expectations, and avoid performance related revenue loss. Funded with Patient Care Revenue. This request is contingent upon the approval of a linked growth request in Health Services (BU 7200000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Fund the Multisystemic Therapy (MST) capacity to Youth Full Service Partnership - PCR					
	1,077,860	0	1,077,860	0	0.0
Fund the Multisystemic Therapy (MST) capacity to Youth Full Service Partnership (FSP) programs by \$1,077,860 to meet BH-CONNECT evidence-based service requirements. Recent data collected from the Child and Adolescent Needs Strengths assessment tool identified 122 youth (ages 12–17), with 25% (31 youth) meeting MST criteria. However, current staffing cannot support MST without reducing access to other FSP services. MST requires a dedicated supervisor and two clinicians per team. This investment will support Youth FSPs with serving eligible youth, reducing crisis events, placements and probation involvement to achieve better outcomes. This request will reduce compliance risk related to BH-CONNECT expectations. This request is contingent upon the approval of a linked growth request in Health Services (BU 7200000).					
DHS - Fund the reallocation of 1.0 FTE Sr Mental Health Counselor to 1.0 FTE Mental Health Counselor - PCR					
	61,502	0	61,502	0	0.0
Fund a reallocation of 1.0 FTE Sr. Mental Health Counselor to 1.0 FTE Mental Health Counselor and add 1.0 FTE Sr. Behavioral Health Peer Specialist to the Youth Detention Facility pre-adjudication team. These positions will support the development of a community-based reentry and early intervention program. The Department of Health Care Services Medi-Cal certification will be obtained, enabling these positions to generate Patient Care Revenue while delivering critical services to youth and providing early support to prevent deeper involvement in the justice system. This request is contingent upon the approval of a linked growth request in Health Services (BU 7200000).					
DHS - Funding for ART Contract Pool - PCR					
	2,615,000	0	2,615,000	0	0.0
Fund a \$2,615,000 increase to the Adult Residential Treatment contract pool budget, increasing the total to \$5,115,000, to expand capacity and address rising service costs. Funding will allow the program to serve approximately 27 clients, doubling current capacity and ensuring individuals receive care in the least restrictive environment. The anticipated outcome is improved access to residential treatment, reduced reliance on locked facilities, and strengthened step-down transitions that support recovery and community reintegration. Contingent on the approval of a growth request in Health Services (BU 7200000).					
DHS - Funding for Assertive Community Treatment - PCR					
	7,416,900	0	7,416,900	0	0.0
Fund \$7,416,900 for the increase to the Assertive Community Treatment Forensic ACT (ACT/FACT) Full Service Partnership (FSP) budget to fully implement high fidelity ACT/FACT models across 10 FSP programs, raising the total budget to \$68,525,753. The funding will support 90.0 new FTE, enabling each team to meet national fidelity standards and expand ACT/FACT capacity from 720 to 800 clients and overall FSP capacity from 2,400 to 2,480 clients. This expansion advances Sacramento County's goals for behavioral health equity and community-based care and is financially feasible through BH-CONNECT. This investment will strengthen fidelity, expand service access, and improve outcomes by reducing hospitalization, emergency room visits, incarceration, and enhancing housing stability and care engagement. Contingent on the approval of a growth request in Health Services (BU 7200000).					
DHS - Funding for CA Hearing Officer - PCR					
	200,000	0	200,000	0	0.0
Fund \$200,000 per Fiscal Year in additional funding 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 6% 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 leave County subject to sanctions. Increase will be funded with Patient Care Revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Funding for Competency Remediation - PCR					
	145,000	0	145,000	0	0.0
Fund \$145,000 for an increase to the pooled contract amount to maintain compliance with WIC § 709 and ensure uninterrupted competency evaluation and remediation services for youth deemed incompetent to stand trial. Rising referrals, greater case complexity, and longer remediation timelines have pushed costs beyond current funding levels, with expenditures exceeding the budget in FY 2024-25 and projected to do so again in FY 2025-26. Without additional funding, the County risks service delays, extended juvenile detention, and potential judicial sanctions for noncompliance. Funded with Patient Care Revenue. Contingent on the approval of a growth request in Health Services (BU 7200000).					
DHS - Funding for Complex Care & Eating Disorder Residential Treatment - PCR					
	550,000	0	550,000	0	0.0
Fund \$550,000 per Fiscal Year for Complex Care and Eating Disorder Residential Treatment. Referrals for residential eating disorder treatment have surged 45% since FY 2023-24, highlighting a growing need for lifesaving care in our community. Sacramento County is legally required to provide these high-acuity placements. Securing ongoing resources will protect medically fragile residents, reduce crisis situations, and ensure equitable access to essential care for vulnerable community members. Agreements have been made with the Medi-Cal Managed Care Plans to provide 50% reimbursement. Contingent on the approval of growth request in Health Services (BU 7200000).					
DHS - Funding for CRP Pool - PCR					
	1,309,175	0	1,309,175	0	0.0
Fund \$1,309,175 for the Crisis Residential Programs (CRP) Pool contract budget, (from \$10.69M to \$12M) using Patient Care Revenue to sustain 24/7 Crisis Residential Program operations. Rising costs for food, supplies, staffing, and inflation require additional funding, and increased salaries are needed to remain competitive and reduce high staff turnover, which disrupts care and increases training costs. The CRP Pool supports four 15 bed programs (60 beds total) that provide both hospital diversion and step-down care for individuals leaving inpatient settings. Without this increase, programs may face operational strain and reduced access to community-based crisis stabilization services. Funded by Patient Care Revenue. Contingent on approval of a growth request in Health Services (BU 7200000).					
DHS - Funding for EPW Relocation - PCR					
	8,500,000	0	8,500,000	0	0.0
Fund \$8,500,000 from Patient Care Revenue (PCR) to cover the costs associated with the Department of Health Services (DHS) 7001 East Parkway (EPW) relocation project. DHS has outgrown its current facility, where it has operated for approximately 25 years, and the lease will expire on June 30, 2027. This funding will support critical activities in FY 2026–27, including facility selection, space planning, furniture procurement, and the physical move to a new location. All costs associated with this growth request have been considered to ensure a successful transition. No unfunded components have been identified at this time. This investment is essential to maintain operational efficiency and meet the growing needs of DHS as the department prepares for the next phase of service delivery. This request is contingent upon the approval of a linked growth request in Health Services (BU 7200000).					
DHS - Funding for Graff Contract - PCR					
	5,000	0	5,000	0	0.0
Fund a \$5,000 increase to the Jane Graff contract, increasing the total to \$15,000, to cover higher service rates and meet increased demand for communication access services for individuals who are deaf and hard of hearing. This funding ensures uninterrupted service delivery and compliance with Americans with Disabilities Act (ADA) accessibility requirements. The anticipated outcome is improved access to essential services for a vulnerable population, enhancing program effectiveness and maintaining county-wide accessibility standards. Funded by Patient Care Revenue. Contingent on the approval of growth request in Health Services (BU 7200000).					

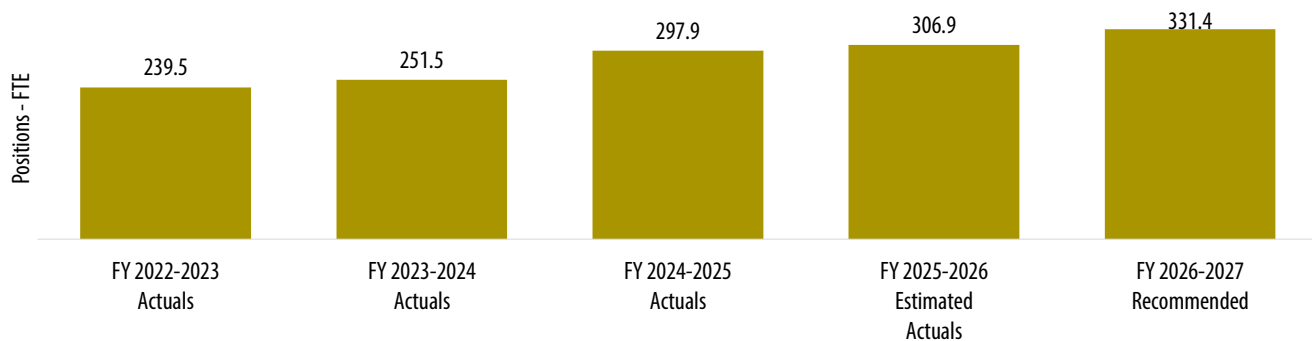
Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Funding for MHTC Time Clock Plus - PCR					
	40,076	0	40,076	0	0.0
Fund \$17,624 in one-time implementation costs and \$22,452 in ongoing annual costs to implement Time Clock Plus, an integrated electronic timekeeping and scheduling system to replace outdated manual time clocks and paper schedules at the Mental Health Treatment Center. The system will automate scheduling, integrate with the County's C-Cure badging and Compass Timesheet systems. This will provide mobile functionality for staff to manage shifts and credentials which will reduce administrative workload by an estimated 900 hours per pay period, improve accuracy and compliance, and allow supervisors and staff to focus more time on patient care. Funded with Patient Care Revenue. Contingent on the approval of growth request in Health Services (BU 7200000).					
DHS - Funding for Patient Rights Advocates - PCR					
	868,979	0	868,979	0	0.0
Fund \$868,979 for additional FTE Patient Rights Advocates. This increase will align staffing levels with current advocacy needs and ensure mandated representation for mental health clients during certification review hearings. Individuals who are involuntarily hospitalized are entitled to due process, and insufficient advocacy coverage places the County at risk of noncompliance, potential lawsuits, fines, and penalties. The current capacity of Patient Rights Advocates is not adequate to meet the needs of hospitalized individuals. This funding increase will expand the Consumer Self Help Patient Rights contract by \$868,979 to support the hiring of two additional Patient Rights Advocates, ensuring compliance with State mandates to provide patient advocacy services in Lanterman-Petris-Short (LPS) designated facilities. These services protect the statutory and constitutional rights of mental health clients and are a required component of involuntary hearing processes, pursuant to Cal. W&I Code § 5520. Funding will be provided through Patient Care Revenue. Contingent upon approval of a growth request in Health Services (BU 7200000).					
DHS - Funding for Registered Health Information Technician - PCR					
	4,700	0	4,700	0	0.0
Fund \$4,700 per Fiscal Year in additional funding to increase the contract with Teresa Pierce for the provision of consultation services to the Mental Health Treatment Center (MHTC) and the Continuous Quality Improvement (CQI) Team. The Registered Health Information Technician (RHIT) provides specialized expertise in Health Information Management, ensuring patient health records are complete, accurate, and up to date. This role supports compliance with California requirements for RHIT availability at all times and assists with managing patient data for care and administrative functions. This will allow MHTC to maintain required RHIT coverage and enable CQI to utilize these services for oversight of patient records and data analytics. The RHIT contract has not been adjusted since FY 2015-16, and the proposed increase aligns the rate with current industry standards. The \$4,700 annual increase will bring the total contract amount to \$6,500 per year. Contingent on the approval of a growth request in Health Services (BU 7200000).					
DHS - Funding for Sr Public Information Officer - PCR					
	213,915	0	213,915	0	0.0
Fund \$213,915 for an Interfund agreement between Behavioral Health Services (BHS) and the Office of the County Executive (OCE) for an embedded Senior Public Information Officer. The position will highlight and communicate BHS projects and programs. This request is contingent upon the approval of a linked growth request in the OCE (BU 5730000) and Health Services (BU 7200000).					

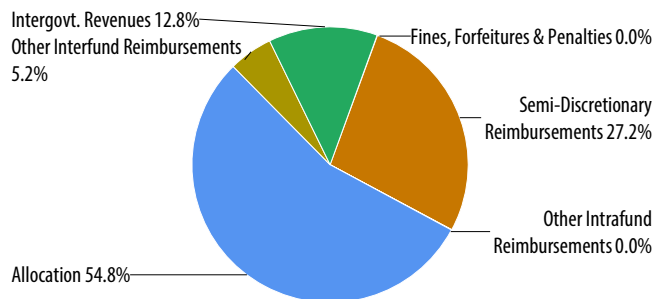
Correctional Health Services Department Structure Timothy Lutz, Director



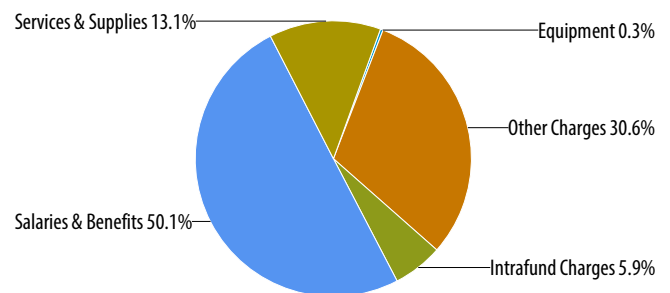
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

Correctional Health Services (CHS) provides healthcare services to adults incarcerated at the Main Jail and the Rio Cosumnes Correctional Center, and to youth detained in the County's Youth Detention Facility. Services include physical health, behavioral health, dental, pharmaceutical, and ancillary services. Health care is both preventive and therapeutic, and designed to provide for the physical and behavioral health needs of those incarcerated or detained, consistent with community standards of care and practice. CHS budget unit is comprised of Adult Correctional Health and Juvenile Correctional Health, each maintaining its own program:

- Adult Correctional Health
- Juvenile Correctional Health

Goals

- To meet the County's mandated requirement to provide health care and behavioral health services to detained youth and an expanding adult inmate population while containing costs through aggressive case management and a cost-effective health delivery system.
- To work in partnership with the Sheriff's Office correctional staff to ensure health care and behavioral health services are provided in a safe and effective manner.
- To achieve and maintain compliance with the Mays Consent Decree requirements and adhere to standards for Juvenile Correctional Facilities using evidence based standards of practice.

Accomplishments

- Adult Correctional Health implemented wellness checks every three hours to provide withdrawal monitoring between formal assessments, which immediately produced positive outcomes and reduced adverse events.
- Adult Correctional Health added a flex nurse position to respond directly to medical alert calls activated within the cells. This allows for rapid assessment and immediate intervention during potential emergencies. The role has already proven invaluable—reducing health services requests and grievances while ensuring patient concerns are addressed promptly.
- Juvenile Correctional Health improved its discharge planning for patients over 18 years of age at release by providing Medi-Cal applications and health care linkages at release in advance of the California Advancing and Innovating Medi-Cal (CalAIM) Justice Involved roll out.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Adult Correctional Health	\$119,739,429	\$132,039,489	\$142,475,664	\$10,436,175	7.9%
Juvenile Correctional Health	\$13,373,349	\$15,388,304	\$16,079,848	\$691,544	4.5%
Gross Expenditures/Appropriations	\$133,112,777	\$147,427,793	\$158,555,512	\$11,127,719	7.5%
Total Intrafund Reimbursements	\$(481,910)	\$(381,009)	\$(68,738)	\$312,271	(82.0)%
Total Expenditures/Appropriations	\$132,630,867	\$147,046,784	\$158,486,774	\$11,439,990	7.8%
Revenue	\$16,606,252	\$21,466,745	\$20,307,817	\$(1,158,928)	(5.4)%
Total Interfund Reimbursements	\$22,880,688	\$35,740,877	\$51,359,369	\$15,618,492	43.7%
Total Revenue	\$39,486,940	\$57,207,622	\$71,667,186	\$14,459,564	25.3%
Net Cost	\$93,143,927	\$89,839,162	\$86,819,588	\$(3,019,574)	(3.4)%
Positions	297.9	306.9	331.4	24.5	8.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$60,726,828	\$69,848,042	\$79,430,017	\$9,581,975	13.7%
Services & Supplies	\$24,311,531	\$17,021,936	\$20,749,267	\$3,727,331	21.9%
Other Charges	\$40,408,887	\$50,461,334	\$48,592,210	\$(1,869,124)	(3.7)%
Equipment	\$501,267	\$693,467	\$458,467	\$(235,000)	(33.9)%
Intrafund Charges	\$7,164,264	\$9,403,014	\$9,325,551	\$(77,463)	(0.8)%
Gross Expenditures/Appropriations	\$133,112,777	\$147,427,793	\$158,555,512	\$11,127,719	7.5%
Other Intrafund Reimbursements	\$(380,825)	\$(381,009)	\$(68,738)	\$312,271	(82.0)%
Intrafund Reimbursements within Department	\$(101,085)	\$0	\$0	\$0	0.0%
Total Intrafund Reimbursements	\$(481,910)	\$(381,009)	\$(68,738)	\$312,271	(82.0)%
Total Expenditures/Appropriations	\$132,630,867	\$147,046,784	\$158,486,774	\$11,439,990	7.8%
Fines, Forfeitures & Penalties	\$15,281	\$51,935	\$51,935	\$0	0.0%
Intergovernmental Revenues	\$16,510,643	\$21,414,810	\$20,255,882	\$(1,158,928)	(5.4)%
Charges for Services	\$57,343	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$22,985	\$0	\$0	\$0	0.0%
Revenue	\$16,606,252	\$21,466,745	\$20,307,817	\$(1,158,928)	(5.4)%
Other Interfund Reimbursements	\$1,074,478	\$3,898,953	\$8,185,587	\$4,286,634	109.9%
Semi-Discretionary Reimbursements	\$21,806,210	\$31,841,924	\$43,173,782	\$11,331,858	35.6%
Total Interfund Reimbursements	\$22,880,688	\$35,740,877	\$51,359,369	\$15,618,492	43.7%
Total Revenue	\$39,486,940	\$57,207,622	\$71,667,186	\$14,459,564	25.3%
Net Cost	\$93,143,927	\$89,839,162	\$86,819,588	\$(3,019,574)	(3.4)%
Positions	297.9	306.9	331.4	24.5	8.0%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have increased by 24.5 FTE from prior year Adopted Budget due to:

- 10.0 FTE recommended base decrease – 10.0 FTE vacant.
- 34.5 FTE increase in recommended growth requests.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Adult Correctional Health	11,781,012	(68,738)	4,034,267	7,678,007	34.5
Juvenile Correctional Health	15,702	0	15,702	0	0.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Adult Correctional Health	(3,987,584)	0	0	(3,987,584)	(8.0)
Juvenile Correctional Health	(446,478)	371,829	0	(74,649)	(2.0)

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$52,744,944	\$60,844,728	\$70,055,495	\$9,210,767	15.1%
Services & Supplies	\$23,846,748	\$16,584,649	\$20,333,850	\$3,749,201	22.6%
Other Charges	\$37,927,817	\$47,361,334	\$45,492,210	\$(1,869,124)	(3.9)%
Equipment	\$450,871	\$693,467	\$458,467	\$(235,000)	(33.9)%
Intrafund Charges	\$4,769,049	\$6,555,311	\$6,135,642	\$(419,669)	(6.4)%
Gross Expenditures/Appropriations	\$119,739,429	\$132,039,489	\$142,475,664	\$10,436,175	7.9%
Other Intrafund Reimbursements	\$(20,477)	\$0	\$(68,738)	\$(68,738)	(100.0)%
Intrafund Reimbursements within Department	\$(101,085)	\$0	\$0	\$0	0.0%
Total Intrafund Reimbursements	\$(121,562)	\$0	\$(68,738)	\$(68,738)	(100.0)%
Total Expenditures/Appropriations	\$119,617,867	\$132,039,489	\$142,406,926	\$10,367,437	7.9%
Fines, Forfeitures & Penalties	\$15,281	\$51,935	\$51,935	\$0	0.0%
Intergovernmental Revenues	\$10,725,373	\$16,081,900	\$14,057,270	\$(2,024,630)	(12.6)%
Charges for Services	\$57,343	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$20,760	\$0	\$0	\$0	0.0%
Revenue	\$10,818,756	\$16,133,835	\$14,109,205	\$(2,024,630)	(12.5)%
Other Interfund Reimbursements	\$939,393	\$2,809,298	\$6,601,736	\$3,792,438	135.0%
Semi-Discretionary Reimbursements	\$20,242,506	\$30,278,220	\$41,610,078	\$11,331,858	37.4%
Total Interfund Reimbursements	\$21,181,899	\$33,087,518	\$48,211,814	\$15,124,296	45.7%
Total Revenue	\$32,000,656	\$49,221,353	\$62,321,019	\$13,099,666	26.6%
Net Cost	\$87,617,211	\$82,818,136	\$80,085,907	\$(2,732,229)	(3.3)%
Positions	259.5	268.5	295.0	26.5	9.9%

Summary of Changes

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

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

- An increase in negotiated salary and benefit costs, offset in part by decreases in permanent position expenses and extra help.
- A decrease in allocated costs for Pension Obligation Bond (POB) debt service and workers' compensation, offset in part by other allocation increases for services from Technology, General Services Purchasing, Personnel, and administrative overhead increases.
- A decrease in services and supplies due to reducing one-time growth appropriations and expenses in various accounts including General Services support, pharmaceuticals, and laboratory services, offset in part by an increase in registry appropriations to provide services previously budgeted in other charges.
- A decrease in other charges due to shifting services provided under the mental health services contract to the County's responsibility, now budgeted in services and supplies, and increasing efficiency to reduce expenses for outside specialty care.
- A decrease in equipment due to reducing prior year one-time growth appropriations.
- A decrease in intrafund charges due to the completion of a grant which required the transfer of expenses from Sheriff for claiming, offset in part by direct service cost increases.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

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

- A decrease in American Rescue Plan Act revenue and federal revenue for housing US Marshal inmates, offset in part by increases to state grant revenue.
- An increase in the 1991 Mental Health Realignment, 1991 Health Realignment, and 2011 AB 109 Realignment due to continuing to provide unfunded services that are eligible for realignment reimbursement.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 1.5 FTE Registered Nurse & Funding for Dialysis Unit - ACH					
	509,911	0	45,892	464,019	1.5

Add 1.5 FTE Registered Nurse D/CF positions and \$200,000 in appropriations for annual dialysis supply purchases to establish an in-house dialysis program at Rio Cosumnes Correctional Center (RCCC). The current dialysis provider has indicated they will not continue services with Adult Correctional Health (ACH), and alternative providers identified are cost-prohibitive given the jail system's dialysis patient volume. Without an in-house program, dialysis patients would require hospital send-outs two to three times per week, each requiring two Sacramento Sheriff's Office escorts, significantly increasing operational costs and security risks. Partially funded (9%) with AB109. Contingent upon the approval of a linked growth request in 2011 Realignment (BU 7440000).

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 2.0 FTE Registered Nurse and Funding for Mental Health Unit - ACH					
	554,506	0	49,906	504,600	2.0
Add 2.0 FTE Registered Nurse D/CF and \$152,283 in medical registry appropriations to fund 2 FTE Certified Nurse Assistants (Registry) to address ADA patients assigned to the Mental Health Unit. This request responds to concerns identified by medical Subject Matter Experts in the 8th Monitoring Report, which found that current medical housing care and processes lack sufficient structure, individualized treatment planning, and clear standards to meet required care expectations. Dedicated staffing would improve care for ADA patients by providing staffing levels that better match patient needs and support more consistent medical practices. Clearer treatment planning and standardized care would reduce repeated concerns noted in monitoring reports, lower compliance risk, and create more stable day-to-day medical operations within Adult Correctional Health. This staffing will strengthen compliance efforts, enhance individualized care, and provide critical resources to address deficiencies in infirmary processes while advancing the implementation of best practice procedures. Partially funded (9%) with AB109. Contingent upon the approval of a linked growth request in 2011 Realignment (BU 7440000).					
DHS - Add 2.0 FTE Sr. Office Assistant, 1.0 FTE Registered Nurse, & 1.0 FTE Medical Assistant Lv 2- ACH					
	3,047,140	0	1,874,243	1,172,897	4.0
Add 2.0 FTE Sr. Office Assistant, 1.0 FTE Registered Nurse D/CF, and 1.0 FTE Medical Assistant Lv 2 for the day-to-day program activities and support required by the State mandated California Advancing and Innovating Medi-Cal (CalAIM) program, which is intended to ensure continuity of care for inmates leaving County jails. Additionally, the program requires ongoing increases of \$1,000,000 for pharmaceuticals, \$1,500,000 for enhanced care management and durable medical equipment contracts, and \$50,000 for increased facility space/rent for the CalAIM program staff. The program also requires one-time costs of \$9,000 to set up new desks/chairs/phones, \$10,000 for new all-in-one computers and carts to be used in the jail setting, and \$25,000 to purchase an additional server switch at 711 G Street to add more users to the County network. The Medi-Cal billing revenue projection is \$1,000,000 in Fiscal Year 2026-27. Program expects revenue to increase each fiscal year based on billable services provided, staffing levels, and eligibility. PATH Round 4 grant funds will be used instead of general fund, if awarded. Partially funded (9%) with AB109. Contingent upon the approval of a linked growth request in 2011 Realignment (BU 7440000).					
DHS - Add 3.0 FTE Sr Office Assistant for Medical Records Unit - ACH					
	251,488	0	22,634	228,854	3.0
Add 3.0 FTE Sr Office Assistant to the Medical Records unit to ensure all patient documentation is scanned, logged, and maintained accurately, and \$8,500 in one-time costs for desk reconfigurations and computer equipment. Providers rely on timely access to patient records for accurate diagnosis and treatment decisions. Delays in uploading documentation can negatively impact patient outcomes. As ACH has added more medical staff to meet Mays Consent Decree requirements, patient visits have increased, creating a surge in documentation that must be scanned and uploaded to the Electronic Health Record (EHR). Mays medical experts have noted significant delays in uploading specialty care reports, which often are unavailable during follow-up appointments, impacting continuity of care. Administrative support staffing has not kept pace with the increase in medical staff. Currently, temporary agency staff are used to address backlogs. Adding permanent staff will reduce reliance on temporary staff and associated costs. Partially funded (9%) with AB109. Contingent upon the approval of a linked growth request in 2011 Realignment (BU 7440000).					
DHS - Add 4.0 FTE Registered Nurse for High Acuity Floor - ACH					
	804,448	0	72,400	732,048	4.0
Add 4.0 FTE Registered Nurse D/CF to support its high acuity floor at the main jail. This ongoing request adds one Registered Nurse per shift and better addresses the staffing needs to monitor the step-down beds in the medical unit. Higher staff levels mean that patients receive more appropriate care, more periodic checks, and that medical emergencies are identified early. These efforts reduce send-outs and death. The medical floor as a whole, and the high acuity area specifically, are both expected to require additional growth in future years as more needs around staffing levels and best practices are identified by the Mays medical subject matter experts. Partially funded (9%) with AB109. Contingent upon the approval of a linked growth request in 2011 Realignment (BU 7440000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Add 4.0 FTE Registered Nurse for Intake Redesign - ACH					
	804,448	0	72,400	732,048	4.0
Add 4.0 FTE Registered Nurse D/CF positions to provide 24/7 coverage for intake, including Phase I and II screenings and continuous monitoring in medical observation and sobering cells. Current staffing and workflows have caused operational challenges, long wait times, and compliance issues noted in the 7th Monitoring Report of the Mays Medical Consent Decree. These additional positions will focus on intake screenings and continuous monitoring in medical observation and sobering cells. These changes improve timely health assessments, early clinical intervention, and patient flow while meeting requirements under the Mays Consent Decree. The redesign also addresses concerns noted in subject matter expert monitoring reports, which recommended direct observation of care and enhanced tools and training for monitoring patients in sobering cells. This initiative strengthens compliance, reduces booking delays, and promotes patient safety. Partially funded (9%) with AB109. Contingent upon the approval of a linked growth request in 2011 Realignment (BU 7440000).					
DHS - Add 4.0 FTE Registered Nurse, 6.0 FTE Medical Assistant Lv 2 and Funding for Med Detox Unit - ACH					
	1,516,662	0	1,516,662	0	10.0
Add 4.0 FTE Registered Nurse D/CF, 6.0 FTE Medical Assistant Lv 2, and \$164,000 in medical registry appropriations to fund 2 FTE Certified Nurse Assistants on an ongoing basis to support the Medical Detox unit. This request also adds one-time appropriations of \$8,000 for purchasing required computer equipment (computers on wheels for use in the jail facility). This unit is critical to providing safe detox monitoring for applicable patients, and addresses withdrawal-related risks by performing wellness checks every three hours. This is an area requiring extensive monitoring as patients can crash quickly, often resulting in avoidable deaths. Higher levels of monitoring staff help prevent deaths as changes in patient health are addressed quickly. Additional checks can also reduce costly hospital send-outs which impacts Sheriff staffing and costs. This area was also mentioned by the Mays medical subject matter experts (SMEs) as requiring face to face wellness checks every two to four hours for the best patient welfare, which requires more staffing. Contingent on the approval of a linked growth request in Health Services Restricted Revenues (BU 7208000).					
DHS - Add 6.0 FTE Registered Nurse for Medical Call Response - ACH					
	1,206,671	0	108,600	1,098,071	6.0
Add 6.0 FTE Registered Nurse D/CF positions to provide dedicated, 24/7 coverage for medical call activations within cells across all shifts. These positions will be dedicated to patient-initiated medical calls within the jail facility. Dedicated Registered Nurse coverage ensures medical call activations are answered consistently across all shifts, patients with urgent or emergent medical needs are promptly assessed by nursing staff, and clear responsibility for response coverage is maintained. This addition of staff supports coordination between medical and custody staff and helps reduce deficiencies related to call response identified in the Executive Summary of the 8th Monitoring Report of the Mays Medical Consent Decree. This added coverage would create more reliable day-to-day emergency response operations and help staff manage urgent situations more efficiently across the facility. Partially funded (9%) with AB109. Contingent upon the approval of a linked growth request in 2011 Realignment (BU 7440000).					
DHS - Funding for Medical Registry - ACH					
	2,500,000	0	225,000	2,275,000	0.0
Fund \$2,500,000 to cover medical registry expenses. The current budget for registry is \$506,000, supplemented by salary savings. However, salary savings have not been sufficient to maintain required registry staffing levels in the jails. In both FY 2024-25 and FY 2025-26, registry expenses exceeded available salary savings. The increased staffing model, utilizing both permanent staff and registry, supports compliance with the Mays Consent Decree (Mays), improves patient care, and reduces backlogs. Staffing changes must be reviewed by subject matter experts (SMEs) and approved by the courts; current staffing levels are maintained through registry staff. Permanent position turnover remains high, with 30–35 clinical vacancies at any given time. Registry staff fill these gaps to maintain continuity of care. All Certified Nurse's Assistant (CNA) staff are hired through registry because there is no County job classification for these duties. Registry staff are also essential for special projects and backlog reduction efforts. Partially funded (9%) with AB109. Contingent upon the approval of a linked growth request in 2011 Realignment (BU 7440000).					

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Funding for RCCC Weekender Program - ACH					
	72,000	0	6,480	65,520	0.0
Fund \$72,000 for on-going additional Registered Nurse D/CF (RN) overtime appropriations to support the Rio Cosumnes Correctional Center (RCCC) Weekender Program. Weekender inmates are required to complete medical intake upon arrival, which has increased demand for intake services during limited timeframes. While this need is recurring, it does not warrant adding a full-time position. Registered Nurse overtime allows existing staff to meet intake requirements, ensure timely clinical screening, and maintain care standards without creating permanent staffing costs. This approach allows the County to meet intake requirements during peak periods, avoid adding permanent staffing, and maintain appropriate intake operations for the RCCC facility. Partially funded (9%) with AB109. Contingent upon the approval of a linked growth request in 2011 Realignment (BU 7440000).					
DHS - Funding for SME Contract Pool - ACH					
	445,000	0	40,050	404,950	0.0
Fund an additional \$445,000 for the Mays Consent Decree (Mays) Subject Matter Expert (SME) contract pool, increasing the total pool amount to \$1.2M. The pool has increased in the total number of SME's and in level of effort performed by each expert. Initial contract amounts were insufficient due to lack of historical data related to SME costs. Increasing the contract pool is necessary in order to account for increased SME hourly rates and the addition of a psychiatrist and psychologist. SME number and level of effort is expected to remain the same if not increase in future fiscal years. Partially funded (9%) with AB109. Contingent upon the approval of a linked growth request in 2011 Realignment (BU 7440000).					
DHS - Reallocate 1.0 FTE Administrative Services Officer III to 1.0 FTE Human Services Division Manager Rg B - ACH					
	68,738	(68,738)	0	0	0.0
Reallocate 1.0 FTE Admin. Services Officer 3 to 1.0 FTE Human Services Division Manager (DM) in Adult Correctional Health (ACH). The DM will provide the highest-level administrative oversight, programming, and policy/procedure development for both ACH and the Primary Health Services Division (PRI) as a whole. This change is necessary to provide cohesive, centralized, and consistent administrative leadership to all PRI managers and program staff. Administrative needs have increased dramatically in the division with new state mandated initiatives such as the CalAIM Justice Involved program, County Medically Indigent Services Program, and restarting Healthy Partners program. The administrative requirements can no longer be overseen by the Deputy Director alone, and a specialized manager is required to supervise the administrative management staff, improve communication between administration and program, and to ensure all County, State, and Federal requirements are followed. The DM will be housed in ACH and cost increases from the reallocation will be funded by reimbursements from PRI. This is contingent upon the approval of a linked growth request in Health Services (BU 7200000).					

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Delete 2.0 FTE Registered Nurse Lv2 - Adult Day Reporting Ctr - CHS/JCH					
	(51,309)	0	0	(51,309)	0.0
Delete 2.0 FTE Registered Nurse Level 2 positions in Juvenile Correctional Health, 1 position is vacant and 1 position is filled. The incumbent in the filled position will likely be reassigned to another vacancy within the Department. These positions currently provide direct support to Probation for Adult Day Reporting Center (ADRC) nursing services. Probation funds the direct expenses and applicable share of operating and allocated costs for these two positions. The positions cannot be used in Juvenile Correctional Health for other duties and are not needed if Probation's reduction request is not funded. This request is contingent upon a reduction in the Probation budget (BU 6700000).					

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Reduce 8.0 FTE, Permanent/Vacant - ACH					
	(811,448)	0	0	(811,448)	(8.0)
Delete 8.0 FTE vacant permanent positions: 1.0 FTE Account Clerk Lv 2, 4.0 FTE Licensed Vocational Nurse D/CF, 2.0 FTE Medical Asst Lv 2, and 1.0 FTE Sr. Office Assistant. These positions provide administrative management, administrative support, and direct patient care. Deleting these vacant positions will help Adult Correctional Health (ACH) achieve the required savings without severely impacting service level operations within the jail facilities. Existing employees will absorb the burden of these position deletions, and all mandated healthcare requirements will still have to be met. However, reducing clinical support staff increases pressure on the remaining staff, which will make compliance with the Mays Consent Decree more challenging. To mitigate impacts, patient care and administrative duties will be redistributed and reprioritized.					
DHS - Reduce OBJ 20- Pharmaceuticals, Lab Svcs, Registry staff, + more - ACH					
	(2,124,827)	0	0	(2,124,827)	0.0
Reduce appropriations in services and supplies. The reductions total \$2,217,827 (7 percent reduction), with the most significant reductions requested in pharmaceuticals at \$664,000, which reflects a change in discharge medications and drugs available on commissary; in lab services at \$300,000 which reflects a change in the automatic labs from 10 days to 20 days; in medical registry, which reflects a 100% reduction; and in General Services work requests at \$395,392 reducing all billable projects. Registry staffing will be reduced, but some will remain, funded with salary savings. Purchasing fewer medications and delaying labs will likely have negative health outcomes on patients. These changes may cause backslides on progress made in the Mays Consent Decree. Overall, the program will need to operate as lean as possible and may not be able to have the supplies needed for patient care needs. This reduction is also eligible for backfill from 1991 Health and 2011 AB 109 Realignment.					
DHS - Reduce Specialty Care - ACH					
	(1,000,000)	0	0	(1,000,000)	0.0
Reduce appropriations for specialty care and patient claim expenses by \$1,000,000 (2.3 percent reduction). This reduction will be accommodated by changing the standard timeframe for a specialty care referral and appointment from 30 days to 90 days except for critical needs. There will be more reliance on in house providers to scrutinize the need for specialty care, and the use of quality management software will assist in proper referrals for specialty care. There will be fewer in-house clinics held for specialty care and fewer elective surgeries will be completed. This will put Adult Correctional Health (ACH) at risk of not being in compliance with the Mays Consent Decree as far as access and timing for appointments and may impact the overall health of the patients requiring specialty services.					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$7,981,884	\$9,003,314	\$9,374,522	\$371,208	4.1%
Services & Supplies	\$464,783	\$437,287	\$415,417	\$(21,870)	(5.0)%
Other Charges	\$2,481,070	\$3,100,000	\$3,100,000	\$0	0.0%
Equipment	\$50,396	\$0	\$0	\$0	0.0%
Intrafund Charges	\$2,395,215	\$2,847,703	\$3,189,909	\$342,206	12.0%
Gross Expenditures/Appropriations	\$13,373,349	\$15,388,304	\$16,079,848	\$691,544	4.5%
Other Intrafund Reimbursements	\$(360,349)	\$(381,009)	\$0	\$381,009	(100.0)%
Total Intrafund Reimbursements	\$(360,349)	\$(381,009)	\$0	\$381,009	(100.0)%
Total Expenditures/Appropriations	\$13,013,000	\$15,007,295	\$16,079,848	\$1,072,553	7.1%
Intergovernmental Revenues	\$5,785,270	\$5,332,910	\$6,198,612	\$865,702	16.2%
Miscellaneous Revenues	\$2,225	\$0	\$0	\$0	0.0%
Revenue	\$5,787,495	\$5,332,910	\$6,198,612	\$865,702	16.2%
Other Interfund Reimbursements	\$135,085	\$1,089,655	\$1,583,851	\$494,196	45.4%
Semi-Discretionary Reimbursements	\$1,563,704	\$1,563,704	\$1,563,704	\$0	0.0%
Total Interfund Reimbursements	\$1,698,789	\$2,653,359	\$3,147,555	\$494,196	18.6%
Total Revenue	\$7,486,284	\$7,986,269	\$9,346,167	\$1,359,898	17.0%
Net Cost	\$5,526,716	\$7,021,026	\$6,733,681	\$(287,345)	(4.1)%
Positions	38.4	38.4	36.4	(2.0)	(5.2)%

Summary of Changes

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

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

- An increase in negotiated salary and benefit costs.
- A decrease in services and supplies expenses for registry staff, offset in part by increases to allocated costs.

- An increase in intrafund charges due to increased expenses for direct services from Health Services divisions, overhead expenses, and allocated cost expenses offset in part by decreases in Personnel and Finance allocated costs.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- An increase to state revenue in intergovernmental transfer, and Medi-Cal program income, and grant revenue.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Reallocate 1.0 FTE Administrative Services Officer III to 1.0 FTE Human Services Division Manager Rg B - ACH					
	15,702	0	15,702	0	0.0

Reallocate 1.0 FTE Admin. Services Officer 3 to 1.0 FTE Human Services Division Manager (DM) in Adult Correctional Health (ACH). The DM will provide the highest-level administrative oversight, programming, and policy/procedure development for both ACH and the Primary Health Services Division (PRI) as a whole. This change is necessary to provide cohesive, centralized, and consistent administrative leadership to all PRI managers and program staff. Administrative needs have increased dramatically in the division with new state mandated initiatives such as the CalAIM Justice Involved program, County Medically Indigent Services Program, and restarting Healthy Partners program. The administrative requirements can no longer be overseen by the Deputy Director alone, and a specialized manager is required to supervise the administrative management staff, improve communication between administration and program, and to ensure all County, State, and Federal requirements are followed. The DM will be housed in ACH and cost increases from the reallocation will be funded by reimbursements from PRI. This is contingent upon the approval of a linked growth request in Health Services (BU 7200000).

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - Delete 2.0 FTE Registered Nurse Lv2 - Adult Day Reporting Ctr - CHS/JCH					
	(320,520)	371,829	0	51,309	(2.0)

Delete 2.0 FTE Registered Nurse Level 2 positions in Juvenile Correctional Health, 1 position is vacant and 1 position is filled. The incumbent in the filled position will likely be reassigned to another vacancy within the Department. These positions currently provide direct support to Probation for Adult Day Reporting Center (ADRC) nursing services. Probation funds the direct expenses and applicable share of operating and allocated costs for these two positions. The positions cannot be used in Juvenile Correctional Health for other duties and are not needed if Probation's reduction request is not funded. This request is contingent upon a reduction in the Probation budget (BU 6700000).

DHS - Reduce Registry appropriations - JCH					
	(125,958)	0	0	(125,958)	0.0

Reduce budgeted medical registry expenditures by \$125,958. Juvenile Correctional Health (JCH) typically does not utilize registry and instead addresses vacancies and absences through on-call staff, which are budgeted and are not recommended for reduction. However, if JCH is not able to hire on-call staff to backfill vacancies or absences, JCH will not have the option to hiring quickly via medical registry without a budget for these expenses. If staffing levels drop to a level where patient care and access to services are impacted, JCH would be at risk of losing National Commissioned on Correctional Health Care (NCHC) accreditation.

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)
- County Medically Indigent Services Program (CMISP)
- Health Provider Payments

Goals

- Ensure timely authorization and payment of medically necessary services for eligible County Medically Indigent Services Program (CMISP) participants in accordance with County policy and safety-net requirements.
- Continue to provide specialty care services for patients in the Healthy Partners program that increase the quality of life for patients and prevent more costly inpatient or emergency room care.

Accomplishments

- California Children’s Services (CCS) continues to serve Sacramento County’s most medically fragile children, ages 0–21, by providing comprehensive medical and financial eligibility determinations and case management. Through its Medical Therapy Units (MTUs), CCS delivers specialized Occupational and Physical Therapy to children with life-changing diagnoses such as cerebral palsy and muscular dystrophy. In addition to therapy, MTUs support families by coordinating access to essential Durable Medical Equipment—including wheelchairs, walkers, and orthotic fittings—ensuring children can maintain mobility and independence.
- Bowling Green Medical Therapy Unit moved into their state-of-the-art remodeled therapy area. This necessary improvement was made possible by the Sacramento City Unified District who coordinated and financed the move, relocation, and remodel of the unit. This new area will allow our clients and staff to have access to better facilities with larger therapy areas to work on.
- While enrollment has decreased, the Healthy Partners Program continues to provide services as needed to underinsured patients who may not yet qualify for Medi-Cal or require assistance navigating the healthcare system. With the Medi-Cal eligibility changes effective January 1, 2026, enrollment is anticipated to increase as individuals transition through coverage changes. This ongoing support ensures that vulnerable individuals still have access to critical primary and specialty care services.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
California Children's Services	\$267,850	\$228,432	\$228,432	\$0	0.0%
County Medically Indigent Services Program	\$0	\$0	\$24,379,088	\$24,379,088	100.0%
Health Provider Payments	\$(88,469)	\$555,000	\$10,195,200	\$9,640,200	1,737.0%
Gross Expenditures/Appropriations	\$179,381	\$783,432	\$34,802,720	\$34,019,288	4,342.3%
Total Expenditures/Appropriations	\$179,381	\$783,432	\$34,802,720	\$34,019,288	4,342.3%
Total Interfund Reimbursements	\$267,850	\$783,432	\$763,846	\$(19,586)	(2.5)%
Total Revenue	\$267,850	\$783,432	\$763,846	\$(19,586)	(2.5)%
Net Cost	\$(88,469)	\$0	\$34,038,874	\$34,038,874	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$0	\$0	\$2,000,000	\$2,000,000	100.0%
Other Charges	\$179,381	\$583,432	\$21,478,432	\$20,895,000	3,581.4%
Intrafund Charges	\$0	\$200,000	\$11,324,288	\$11,124,288	5,562.1%
Gross Expenditures/Appropriations	\$179,381	\$783,432	\$34,802,720	\$34,019,288	4,342.3%
Total Expenditures/Appropriations	\$179,381	\$783,432	\$34,802,720	\$34,019,288	4,342.3%
Semi-Discretionary Reimbursements	\$267,850	\$783,432	\$763,846	\$(19,586)	(2.5)%
Total Interfund Reimbursements	\$267,850	\$783,432	\$763,846	\$(19,586)	(2.5)%
Total Revenue	\$267,850	\$783,432	\$763,846	\$(19,586)	(2.5)%
Net Cost	\$(88,469)	\$0	\$34,038,874	\$34,038,874	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
County Medically Indigent Services Program	24,379,088	0	0	24,379,088	0.0
Health Provider Payments	9,640,200	0	0	9,640,200	0.0

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$267,850	\$228,432	\$228,432	\$0	0.0%
Gross Expenditures/Appropriations	\$267,850	\$228,432	\$228,432	\$0	0.0%
Total Expenditures/Appropriations	\$267,850	\$228,432	\$228,432	\$0	0.0%
Semi-Discretionary Reimbursements	\$267,850	\$228,432	\$228,432	\$0	0.0%
Total Interfund Reimbursements	\$267,850	\$228,432	\$228,432	\$0	0.0%
Total Revenue	\$267,850	\$228,432	\$228,432	\$0	0.0%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Summary of Changes

There is no change in total appropriations or revenue.

County Medically Indigent Services Program

Program Overview

County Medically Indigent Services Program (CMISP) provides access to medically necessary health care services for low-income, uninsured adults who are ineligible for Medi-Cal and other public coverage programs.

CMISP primarily covers inpatient hospital services, outpatient specialty care, diagnostics, and other authorized medical services when medical necessity and eligibility criteria are met. The program is a core component of Sacramento County's health care safety-net, ensuring that medically indigent residents receive essential care while supporting hospitals and providers that deliver uncompensated services.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$0	\$0	\$1,000,000	\$1,000,000	100.0%
Other Charges	\$0	\$0	\$14,250,000	\$14,250,000	100.0%
Intrafund Charges	\$0	\$0	\$9,129,088	\$9,129,088	100.0%
Gross Expenditures/Appropriations	\$0	\$0	\$24,379,088	\$24,379,088	100.0%
Total Expenditures/Appropriations	\$0	\$0	\$24,379,088	\$24,379,088	100.0%
Net Cost	\$0	\$0	\$24,379,088	\$24,379,088	0.0%

Summary of Changes

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

The change in total appropriations is due to:

- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - CMISP & Healthy Partners - Medical Treatment Accts					
	24,379,088	0	0	24,379,088	0.0

Requesting funding to support program services for the County Medically Indigent Services Program (CMISP) and Healthy Partners (HP) program. The request includes ongoing costs for direct-paid laboratory services (\$2M), specialty medical service contracts (\$20.1M), reimbursements to Department of Health Services (DHS) Clinics for HP services (\$2M), reimbursements to DHS Clinics and Pharmacy for CMISP medications and services (\$3.5M), and administrative reimbursements supporting program oversight across DHS (\$5.3M). The request also includes one-time costs for CMISP administrative reimbursements (\$295K) and a CalSAWS module upgrade supporting program operations (\$750K). In total, the request includes \$24.4M in CMISP funding and \$9.6M in Healthy Partners funding, totaling \$34M with an additional \$5M held in reserves. This request will sustain access to medical, pharmacy, laboratory, and specialty services for program participants while supporting coordinated program administration. This request is contingent upon approval of linked growth requests in Health Services (BU 7200000).

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$0	\$0	\$1,000,000	\$1,000,000	100.0%
Other Charges	\$(88,469)	\$355,000	\$7,000,000	\$6,645,000	1,871.8%
Intrafund Charges	\$0	\$200,000	\$2,195,200	\$1,995,200	997.6%
Gross Expenditures/Appropriations	\$(88,469)	\$555,000	\$10,195,200	\$9,640,200	1,737.0%
Total Expenditures/Appropriations	\$(88,469)	\$555,000	\$10,195,200	\$9,640,200	1,737.0%
Semi-Discretionary Reimbursements	\$0	\$555,000	\$535,414	\$(19,586)	(3.5)%
Total Interfund Reimbursements	\$0	\$555,000	\$535,414	\$(19,586)	(3.5)%
Total Revenue	\$0	\$555,000	\$535,414	\$(19,586)	(3.5)%
Net Cost	\$(88,469)	\$0	\$9,659,786	\$9,659,786	0.0%

Summary of Changes

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

The change in total appropriations is due to:

- Recommended growth detailed later in this section.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHS - CMISP & Healthy Partners - Medical Treatment Accts					
	9,640,200	0	0	9,640,200	0.0

Requesting funding to support program services for the County Medically Indigent Services Program (CMISP) and Healthy Partners (HP) program. The request includes ongoing costs for direct-paid laboratory services (\$2M), specialty medical service contracts (\$20.1M), reimbursements to Department of Health Services (DHS) Clinics for HP services (\$2M), reimbursements to DHS Clinics and Pharmacy for CMISP medications and services (\$3.5M), and administrative reimbursements supporting program oversight across DHS (\$5.3M). The request also includes one-time costs for CMISP administrative reimbursements (\$295K) and a CalSAWS module upgrade supporting program operations (\$750K). In total, the request includes \$24.4M in CMISP funding and \$9.6M in Healthy Partners funding, totaling \$34M with an additional \$5M held in reserves. This request will sustain access to medical, pharmacy, laboratory, and specialty services for program participants while supporting coordinated program administration. This request is contingent upon approval of linked growth requests in Health Services (BU 7200000).

Behavioral Health Services Act

Budget Unit Functions & Responsibilities

Mental Health Services Act (MHSA) provided financing to develop and expand community-based mental health programs in Sacramento County and was approved by voters in November 2004 (Proposition 63). MHSA is being replaced by the **Behavioral Health Services Act (BHSA)**. BHSA is the first major structural reform of the MHSA since it was passed in 2004. The MHSA imposed a 1 percent tax on personal income over \$1 million. Counties and two city-operated mental health authorities receive these funds monthly to provide community-based mental health services. The MHSA was designed to serve individuals with serious mental health (SMI) and individuals that may be at risk of developing serious mental health conditions. The MHSA created a broad continuum of prevention, early intervention, innovative programs, services, and infrastructure, technology, and training elements. MHSA has been a crucial resource to increase access to mental health services for all eligible populations.

The reforms within the BHSA expand the types of behavioral health support available to Californians who are eligible for services and are in need by focusing on historical gaps and emerging policy priorities. There is no new or additional funding for County service offerings related to this transition.

Services are provided through the following programs:

- Behavioral Health Services and Supports (BHSS), which funds children's, adult, and older adult systems of care, outreach and engagement, workforce education and training, capital facilities and technological needs, early intervention programs and innovative behavioral health pilots and projects. Counties are required to use 35 percent of their total BHSA allocation for BHSS.
- Full Service Partnership (FSP), which funds individualized, team-based care to individuals living with significant behavioral health needs through a "whatever it takes" approach. Participants benefit from a community-based, whole person approach that is trauma-informed, recovery-focused, age appropriate, and delivered in partnership with families or an individual's natural supports. Counties are required to use 35 percent of their total BHSA allocation for FSP.
- Housing Interventions, which funds development of ongoing behavioral health housing programs to increase access to permanent supportive housing for people meeting BHSA eligibility who are chronically homeless, experiencing homelessness, or are at risk of homelessness. Counties are required to use 30 percent of their BHSA allocation for Housing Interventions.

Goals

- To maintain a broad continuum of mental health services to serve individuals with a serious mental illness and children with a serious emotional disturbance, while maintaining compliance with the requirements of the BHSA.
- To ensure the BHSA fund balances are spent as approved by the Board of Supervisors, including implementation of new and expanded programs.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
BHSA BH Services and Supports	\$0	\$0	\$44,216,729	\$44,216,729	100.0%
BHSA Full Service Partnerships	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
BHSA Housing Intervention	\$0	\$0	\$14,774,420	\$14,774,420	100.0%
Community Services and Supports	\$106,730,179	\$82,354,104	\$13,578,830	\$(68,775,274)	(83.5)%
Innovation	\$1,186,983	\$9,621,508	\$5,700,000	\$(3,921,508)	(40.8)%
Prevention and Early Intervention	\$19,332,239	\$20,467,198	\$0	\$(20,467,198)	(100.0)%
Technical Needs	\$7,211,087	\$2,584,978	\$0	\$(2,584,978)	(100.0)%
Workforce Education and Training	\$1,788,736	\$1,236,937	\$1,000,000	\$(236,937)	(19.2)%
Gross Expenditures/Appropriations	\$136,249,225	\$116,264,725	\$122,486,708	\$6,221,983	5.4%
Total Intrafund Reimbursements	\$(4,500,000)	\$(3,222,784)	\$(14,578,830)	\$(11,356,046)	352.4%
Total Expenditures/Appropriations	\$131,749,225	\$113,041,941	\$107,907,878	\$(5,134,063)	(4.5)%
Provision for Reserves	\$4,667,552	\$22,216,051	\$38,555,998	\$16,339,947	73.6%
Total Financing Uses	\$136,416,777	\$135,257,992	\$146,463,876	\$11,205,884	8.3%
Revenue	\$138,690,444	\$101,290,870	\$123,476,368	\$22,185,498	21.9%
Total Revenue	\$138,690,444	\$101,290,870	\$123,476,368	\$22,185,498	21.9%
Total Use of Fund Balance	\$31,693,455	\$33,967,122	\$22,987,508	\$(10,979,614)	(32.3)%
Total Financing Sources	\$170,383,899	\$135,257,992	\$146,463,876	\$11,205,884	8.3%
Net Cost	\$(33,967,122)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$131,749,225	\$113,041,941	\$107,907,878	\$(5,134,063)	(4.5)%
Intrafund Charges	\$4,500,000	\$3,222,784	\$14,578,830	\$11,356,046	352.4%
Gross Expenditures/Appropriations	\$136,249,225	\$116,264,725	\$122,486,708	\$6,221,983	5.4%
Intrafund Reimbursements within Department	\$(4,500,000)	\$(3,222,784)	\$(14,578,830)	\$(11,356,046)	352.4%
Total Intrafund Reimbursements	\$(4,500,000)	\$(3,222,784)	\$(14,578,830)	\$(11,356,046)	352.4%
Total Expenditures/Appropriations	\$131,749,225	\$113,041,941	\$107,907,878	\$(5,134,063)	(4.5)%
Provision for Reserves	\$4,667,552	\$22,216,051	\$38,555,998	\$16,339,947	73.6%
Total Financing Uses	\$136,416,777	\$135,257,992	\$146,463,876	\$11,205,884	8.3%
Revenue from Use Of Money & Property	\$5,278,343	\$7,387,400	\$0	\$(7,387,400)	(100.0)%
Intergovernmental Revenues	\$133,412,101	\$93,903,470	\$123,476,368	\$29,572,898	31.5%
Revenue	\$138,690,444	\$101,290,870	\$123,476,368	\$22,185,498	21.9%
Total Revenue	\$138,690,444	\$101,290,870	\$123,476,368	\$22,185,498	21.9%
Reserve Release	\$60,101,252	\$0	\$16,260,157	\$16,260,157	100.0%
Fund Balance	\$(28,407,797)	\$33,967,122	\$6,727,351	\$(27,239,771)	(80.2)%
Total Use of Fund Balance	\$31,693,455	\$33,967,122	\$22,987,508	\$(10,979,614)	(32.3)%
Total Financing Sources	\$170,383,899	\$135,257,992	\$146,463,876	\$11,205,884	8.3%
Net Cost	\$(33,967,122)	\$0	\$0	\$0	0.0%

Summary of Changes

Descriptions of budgetary changes from the prior year Adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

BHSA BH Services and Supports

Program Overview

Behavioral Health Services and Supports (BHSS) provides ongoing funding for children's, adult, and older adult systems of care, outreach and engagement, workforce education and training, capital facilities and technological needs, early intervention programs and innovative behavioral health pilots and projects.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$0	\$0	\$44,216,729	\$44,216,729	100.0%
Gross Expenditures/Appropriations	\$0	\$0	\$44,216,729	\$44,216,729	100.0%
Intrafund Reimbursements within Department	\$0	\$0	\$(1,000,000)	\$(1,000,000)	(100.0)%
Total Intrafund Reimbursements	\$0	\$0	\$(1,000,000)	\$(1,000,000)	(100.0)%
Total Expenditures/Appropriations	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
Total Financing Uses	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
Intergovernmental Revenues	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
Revenue	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
Total Revenue	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
Total Financing Sources	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Summary of Changes

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

- A decrease in funding transfers to the Health Services (BU 7200000) for eligible expenditures.

The change in total revenue is due to:

- New Behavioral Health Services Act (BHSA) funding effective 7/1/2026. BHSA revenue is highly volatile because it depends on a 1 percent tax on income over \$1 million. Since high-income filers' earnings fluctuate with financial markets, BHSA revenue decreased.

BHSA Full Service Partnerships

Program Overview

Full Service Partnership (FSP) provides ongoing funding for individualized, team-based care to individuals living with significant behavioral health needs through a “whatever it takes” approach. Participants benefit from a community-based, whole person approach that is trauma-informed, recovery-focused, age appropriate, and delivered in partnership with families or an individual’s natural support.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
Gross Expenditures/Appropriations	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
Total Expenditures/Appropriations	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
Total Financing Uses	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
Intergovernmental Revenues	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
Revenue	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
Total Revenue	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
Total Financing Sources	\$0	\$0	\$43,216,729	\$43,216,729	100.0%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in funding transfers to Health Services (BU 7200000) for eligible expenditures.

The change in total revenue is due to:

- New BHSA funding effective 7/1/2026. BHSA revenue is highly volatile because it depends on a 1 percent tax on income over \$1 million. Since high-income filers’ earnings fluctuate with financial markets, BHSA revenue decreased.

BHSA Housing Intervention

Program Overview

Housing Interventions provides ongoing funding for development of ongoing behavioral health housing programs to increase access to permanent supportive housing for people meeting BHSA eligibility who are chronically homeless, experiencing homelessness, or are at risk of homelessness.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$0	\$0	\$14,774,420	\$14,774,420	100.0%
Gross Expenditures/Appropriations	\$0	\$0	\$14,774,420	\$14,774,420	100.0%
Intrafund Reimbursements within Department	\$0	\$0	\$(13,196,792)	\$(13,196,792)	(100.0)%
Total Intrafund Reimbursements	\$0	\$0	\$(13,196,792)	\$(13,196,792)	(100.0)%
Total Expenditures/Appropriations	\$0	\$0	\$1,577,628	\$1,577,628	100.0%
Provision for Reserves	\$0	\$0	\$35,465,282	\$35,465,282	100.0%
Total Financing Uses	\$0	\$0	\$37,042,910	\$37,042,910	100.0%
Intergovernmental Revenues	\$0	\$0	\$37,042,910	\$37,042,910	100.0%
Revenue	\$0	\$0	\$37,042,910	\$37,042,910	100.0%
Total Revenue	\$0	\$0	\$37,042,910	\$37,042,910	100.0%
Total Financing Sources	\$0	\$0	\$37,042,910	\$37,042,910	100.0%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Summary of Changes

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

- A decrease in funding transfers to Health Services (BU 7200000) for eligible expenditures.

The change in total revenue is due to:

- New BHSA funding effective 7/1/2026. BHSA revenue is highly volatile because it depends on a 1 percent tax on income over \$1 million. Since high-income filers' earnings fluctuate with financial markets, BHSA revenue decreased.

Community Services and Supports

Program Overview

Community Services and Supports (CSS) was a component of the Mental Health Services Act (MHSA) that funded comprehensive community-based mental health treatment, services, and supports for children and youth with serious emotional disturbance and adults living with serious mental illness. MHSA will sunset on June 30, 2026, with the Behavioral Health Services Act (BHSA) taking effect July 1, 2026.

CSS will remain in FY 2026-27 for MHSA closeout (prior year activities, not new expenditures).

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$102,230,179	\$79,131,320	\$0	\$(79,131,320)	(100.0)%
Intrafund Charges	\$4,500,000	\$3,222,784	\$13,578,830	\$10,356,046	321.3%
Gross Expenditures/Appropriations	\$106,730,179	\$82,354,104	\$13,578,830	\$(68,775,274)	(83.5)%
Total Expenditures/Appropriations	\$106,730,179	\$82,354,104	\$13,578,830	\$(68,775,274)	(83.5)%
Provision for Reserves	\$0	\$11,306,702	\$0	\$(11,306,702)	(100.0)%
Total Financing Uses	\$106,730,179	\$93,660,806	\$13,578,830	\$(80,081,976)	(85.5)%
Revenue from Use Of Money & Property	\$239,216	\$3,643,872	\$0	\$(3,643,872)	(100.0)%
Intergovernmental Revenues	\$101,331,878	\$71,366,640	\$0	\$(71,366,640)	(100.0)%
Revenue	\$101,571,094	\$75,010,512	\$0	\$(75,010,512)	(100.0)%
Total Revenue	\$101,571,094	\$75,010,512	\$0	\$(75,010,512)	(100.0)%
Reserve Release	\$54,864,631	\$0	\$14,016,124	\$14,016,124	100.0%
Fund Balance	\$(31,055,251)	\$18,650,294	\$(437,294)	\$(19,087,588)	(102.3)%
Total Use of Fund Balance	\$23,809,380	\$18,650,294	\$13,578,830	\$(5,071,464)	(27.2)%
Total Financing Sources	\$125,380,474	\$93,660,806	\$13,578,830	\$(80,081,976)	(85.5)%
Net Cost	\$(18,650,295)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease resulting from the cessation of Mental Health Services Act (MHSA) funding effective 6/30/2026.

The change in total revenue is due to:

- A decrease resulting from the cessation of MHSA funding effective 6/30/2026.

Innovation

Program Overview

Innovation was a component of the Mental Health Service Act (MHSA) which provided 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. MHSA will sunset on June 30, 2026, with the Behavioral Health Services Act (BHSA) taking effect July 1, 2026.

Innovation will remain in FY 2026-27 for MHSA closeout (prior year activities, not new expenditures).

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$1,186,983	\$9,621,508	\$5,700,000	\$(3,921,508)	(40.8)%
Gross Expenditures/Appropriations	\$1,186,983	\$9,621,508	\$5,700,000	\$(3,921,508)	(40.8)%
Total Expenditures/Appropriations	\$1,186,983	\$9,621,508	\$5,700,000	\$(3,921,508)	(40.8)%
Provision for Reserves	\$4,547,098	\$698,733	\$2,915,718	\$2,216,985	317.3%
Total Financing Uses	\$5,734,081	\$10,320,241	\$8,615,718	\$(1,704,523)	(16.5)%
Revenue from Use Of Money & Property	\$(4,731,210)	\$2,725,862	\$0	\$(2,725,862)	(100.0)%
Intergovernmental Revenues	\$6,676,984	\$4,695,170	\$0	\$(4,695,170)	(100.0)%
Revenue	\$1,945,775	\$7,421,032	\$0	\$(7,421,032)	(100.0)%
Total Revenue	\$1,945,775	\$7,421,032	\$0	\$(7,421,032)	(100.0)%
Fund Balance	\$6,687,515	\$2,899,209	\$8,615,718	\$5,716,509	197.2%
Total Use of Fund Balance	\$6,687,515	\$2,899,209	\$8,615,718	\$5,716,509	197.2%
Total Financing Sources	\$8,633,290	\$10,320,241	\$8,615,718	\$(1,704,523)	(16.5)%
Net Cost	\$(2,899,208)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in funding transfers to Health Services (BU 7200000) for eligible expenditures.

The change in total revenue is due to:

- A decrease resulting from the cessation of MHSA funding effective 6/30/2026.

Prevention and Early Intervention

Program Overview

Prevention and Early Intervention was a component of the Mental Health Services Act (MHSA) which provided on-going funding for programs and activities designed to prevent mental illness from occurring or becoming more severe and disabling. MHSA will sunset on June 30, 2026, with the Behavioral Health Services Act (BHSA) taking effect July 1, 2026.

Prevention and Early Intervention will remain in FY 2026-27 for MHSA closeout (prior year activities, not new expenditures).

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$19,332,239	\$20,467,198	\$0	\$(20,467,198)	(100.0)%
Gross Expenditures/Appropriations	\$19,332,239	\$20,467,198	\$0	\$(20,467,198)	(100.0)%
Total Expenditures/Appropriations	\$19,332,239	\$20,467,198	\$0	\$(20,467,198)	(100.0)%
Provision for Reserves	\$120,454	\$5,910,969	\$0	\$(5,910,969)	(100.0)%
Total Financing Uses	\$19,452,693	\$26,378,167	\$0	\$(26,378,167)	(100.0)%
Revenue from Use Of Money & Property	\$5,378,682	\$153,941	\$0	\$(153,941)	(100.0)%
Intergovernmental Revenues	\$25,403,074	\$17,841,660	\$0	\$(17,841,660)	(100.0)%
Revenue	\$30,781,755	\$17,995,601	\$0	\$(17,995,601)	(100.0)%
Total Revenue	\$30,781,755	\$17,995,601	\$0	\$(17,995,601)	(100.0)%
Reserve Release	\$0	\$0	\$157,993	\$157,993	100.0%
Fund Balance	\$(2,946,497)	\$8,382,566	\$(157,993)	\$(8,540,559)	(101.9)%
Total Use of Fund Balance	\$(2,946,497)	\$8,382,566	\$0	\$(8,382,566)	(100.0)%
Total Financing Sources	\$27,835,258	\$26,378,167	\$0	\$(26,378,167)	(100.0)%
Net Cost	\$(8,382,565)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease resulting from the cessation of MHSA funding effective 6/30/2026.

The change in total revenue is due to:

- A decrease resulting from the cessation of MHSA funding effective 6/30/2026.

Technical Needs

Program Overview

Technical Needs was a component of the Mental Health Services Act (MHSA) which provided time-limited funding for facilities and technological infrastructure for MHSA service delivery. MHSA will sunset on June 30, 2026, with the Behavioral Health Services Act (BHSA) taking effect July 1, 2026.

Technical Needs will remain in FY 2026-27 for MHSA closeout (prior year activities, not new expenditures).

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$7,211,087	\$2,584,978	\$0	\$(2,584,978)	(100.0)%
Gross Expenditures/Appropriations	\$7,211,087	\$2,584,978	\$0	\$(2,584,978)	(100.0)%
Intrafund Reimbursements within Department	\$(3,500,000)	\$(2,023,592)	\$0	\$2,023,592	(100.0)%
Total Intrafund Reimbursements	\$(3,500,000)	\$(2,023,592)	\$0	\$2,023,592	(100.0)%
Total Expenditures/Appropriations	\$3,711,087	\$561,386	\$0	\$(561,386)	(100.0)%
Provision for Reserves	\$0	\$2,213,607	\$174,998	\$(2,038,609)	(92.1)%
Total Financing Uses	\$3,711,087	\$2,774,993	\$174,998	\$(2,599,995)	(93.7)%
Revenue from Use Of Money & Property	\$2,900,832	\$594,839	\$0	\$(594,839)	(100.0)%
Revenue	\$2,900,832	\$594,839	\$0	\$(594,839)	(100.0)%
Total Revenue	\$2,900,832	\$594,839	\$0	\$(594,839)	(100.0)%
Reserve Release	\$3,089,403	\$0	\$0	\$0	0.0%
Fund Balance	\$(98,994)	\$2,180,154	\$174,998	\$(2,005,156)	(92.0)%
Total Use of Fund Balance	\$2,990,409	\$2,180,154	\$174,998	\$(2,005,156)	(92.0)%
Total Financing Sources	\$5,891,241	\$2,774,993	\$174,998	\$(2,599,995)	(93.7)%
Net Cost	\$(2,180,154)	\$0	\$0	\$0	0.0%

Summary of Changes

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

- A decrease resulting from the cessation of MHSA funding effective 6/30/2026.

The change in total revenue is due to:

- A decrease resulting from the cessation of MHSA funding effective 6/30/2026.

Workforce Education and Training

Program Overview

Workforce Education and Training (WET) was a component of Mental Health Services Act (MHSA) which provided 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 were sustained by Community Services and Supports funding and once dedicated, WET funding would be exhausted. MHSA will sunset on June 30, 2026, with the Behavioral Health Services Act (BHSA) taking effect July 1, 2026.

WET will remain in FY 2026-27 for MHSA closeout (prior year activities, not new expenditures).

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$1,788,736	\$1,236,937	\$0	\$(1,236,937)	(100.0)%
Intrafund Charges	\$0	\$0	\$1,000,000	\$1,000,000	100.0%
Gross Expenditures/Appropriations	\$1,788,736	\$1,236,937	\$1,000,000	\$(236,937)	(19.2)%
Intrafund Reimbursements within Department	\$(1,000,000)	\$(1,199,192)	\$(382,038)	\$817,154	(68.1)%
Total Intrafund Reimbursements	\$(1,000,000)	\$(1,199,192)	\$(382,038)	\$817,154	(68.1)%
Total Expenditures/Appropriations	\$788,736	\$37,745	\$617,962	\$580,217	1,537.2%
Provision for Reserves	\$0	\$2,086,040	\$0	\$(2,086,040)	(100.0)%
Total Financing Uses	\$788,736	\$2,123,785	\$617,962	\$(1,505,823)	(70.9)%
Revenue from Use Of Money & Property	\$1,490,823	\$268,886	\$0	\$(268,886)	(100.0)%
Intergovernmental Revenues	\$165	\$0	\$0	\$0	0.0%
Revenue	\$1,490,988	\$268,886	\$0	\$(268,886)	(100.0)%
Total Revenue	\$1,490,988	\$268,886	\$0	\$(268,886)	(100.0)%
Reserve Release	\$2,147,218	\$0	\$2,086,040	\$2,086,040	100.0%
Fund Balance	\$(994,570)	\$1,854,899	\$(1,468,078)	\$(3,322,977)	(179.1)%
Total Use of Fund Balance	\$1,152,648	\$1,854,899	\$617,962	\$(1,236,937)	(66.7)%
Total Financing Sources	\$2,643,636	\$2,123,785	\$617,962	\$(1,505,823)	(70.9)%
Net Cost	\$(1,854,900)	\$0	\$0	\$0	0.0%

Summary of Changes

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

- A decrease resulting from the cessation of MHSA funding effective 6/30/2026.

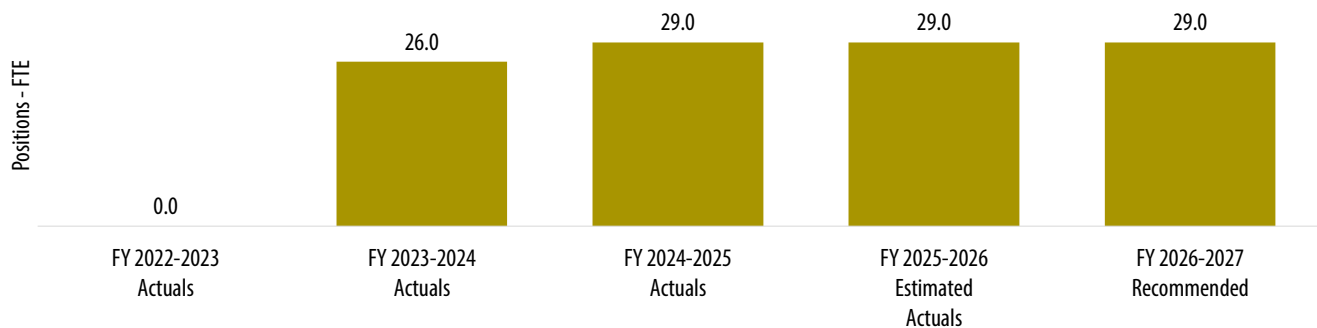
The change in total revenue is due to:

- A decrease resulting from the cessation of MHSA funding effective 6/30/2026.

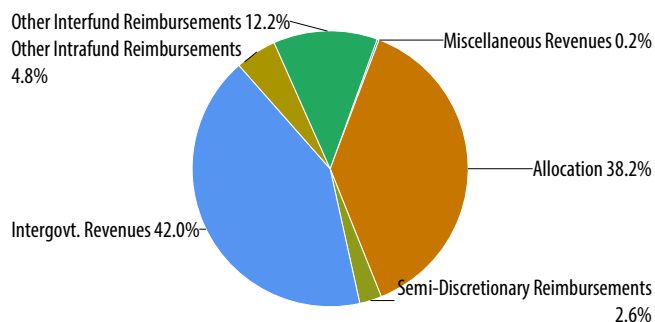
Homeless Services and Housing
Department Structure
Emily Halcon, Director



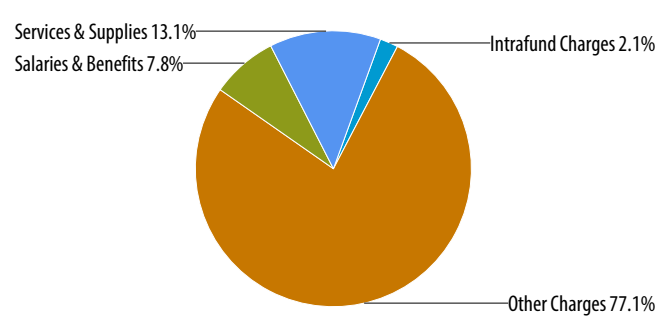
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The Department of **Homeless Services and Housing** (DHS) budget unit was established as part of the FY 2023-24 Recommended Budget. The core purpose of the Department of Homeless Services and Housing is to oversee programs and projects that aim to prevent and end homelessness, as well as to coordinate the response of various County departments to provide services to those experiencing homelessness in Sacramento County. The work of DHS is in support of mitigating the impacts of unsheltered homelessness on the community. DHS brings together a collaborative team of County departments, social advocates, those with lived experience, businesses and community based organizations to focus on improving housing outcomes and reducing homelessness in Sacramento County.

Goals

- Develop programs that reduce homelessness, including targeted outreach and engagement, sheltering and transitional housing, permanent housing and supportive services.
- Support system wide investments and efforts to improve access and remove barriers to critical sheltering, housing, behavioral health and supportive services for people experiencing homelessness and those at risk of experiencing homelessness.
- Coordinate with internal and external partners to address community impacts of unsheltered homelessness.

Accomplishments

- Made an \$8,000,000 investment in the Howe Gardens site to acquire 32 units as part of the County's first public/private partnership, a comprehensive strategy to assist unsheltered individuals along the American River Parkway and a \$5,900,000 Capitalized Operating Subsidy Reserve (COSR) to support the affordability of these units. Howe Gardens is expected to welcome its first tenants in the fourth quarter of FY 2025–26.
- Received a Providing Access and Transforming Health (PATH) Capacity and Infrastructure Transition, Expansion and Development (CITED) grant award in the amount of \$5,812,635 from the State of California, Department of Health Care Services (DHCS), in partnership with the Sacramento County Department of Health Services (DHS). This funding was used to develop capacity and infrastructure and fund a Third-Party Administrator to launch the Flexible Housing Pool (FHP). FHP will leverage recent policy and funding changes to the California Advancing and Innovating Medi-Cal (CalAIM) benefits to create a robust and flexible system to coordinate rental subsidies, housing navigation and tenancy supportive services for Medi-Cal members who are experiencing or at risk of homelessness and meet eligibility criteria. Additionally, DHS secured funding from Medi-Cal Managed Care Providers (MCPs) to support administrative and financial assistance costs for the FHP.
- Launched shelter services for up to 70 adults, through the use of Prop 47 funding, to serve individuals enrolled in the Reentry Opportunities and Access to Resources (ROAR) Program. ROAR is administered by DHS and serves individuals with behavioral health needs, who are exiting the jail into unsheltered homelessness or are at risk of homelessness. ROAR funds initial screenings within the jail, transportation upon release to the shelter, ongoing shelter services, and connections to case management support. DHS utilizes Prop 47 funding to provide shelter, case management and rehousing services to ensure connections to shelter upon exit from the Sacramento County jail, for individuals who would otherwise become homeless or return to homelessness upon release.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Homeless Services and Housing	\$54,814,822	\$68,883,294	\$71,115,221	\$2,231,927	3.2%
Gross Expenditures/Appropriations	\$54,814,822	\$68,883,294	\$71,115,221	\$2,231,927	3.2%
Total Intrafund Reimbursements	\$(3,964,477)	\$(8,096,073)	\$(3,437,010)	\$4,659,063	(57.5)%
Total Expenditures/Appropriations	\$50,850,345	\$60,787,221	\$67,678,211	\$6,890,990	11.3%
Revenue	\$16,111,227	\$31,051,463	\$30,027,601	\$(1,023,862)	(3.3)%
Total Interfund Reimbursements	\$10,917,226	\$4,227,168	\$10,514,948	\$6,287,780	148.7%
Total Revenue	\$27,028,454	\$35,278,631	\$40,542,549	\$5,263,918	14.9%
Net Cost	\$23,821,891	\$25,508,590	\$27,135,662	\$1,627,072	6.4%
Positions	29.0	29.0	29.0	0.0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$4,735,053	\$5,284,030	\$5,527,922	\$243,892	4.6%
Services & Supplies	\$5,002,615	\$7,322,130	\$9,283,477	\$1,961,347	26.8%
Other Charges	\$44,109,293	\$54,934,679	\$54,797,186	\$(137,493)	(0.3)%
Intrafund Charges	\$967,861	\$1,342,455	\$1,506,636	\$164,181	12.2%
Gross Expenditures/Appropriations	\$54,814,822	\$68,883,294	\$71,115,221	\$2,231,927	3.2%
Other Intrafund Reimbursements	\$(3,964,477)	\$(8,096,073)	\$(3,437,010)	\$4,659,063	(57.5)%
Total Intrafund Reimbursements	\$(3,964,477)	\$(8,096,073)	\$(3,437,010)	\$4,659,063	(57.5)%
Total Expenditures/Appropriations	\$50,850,345	\$60,787,221	\$67,678,211	\$6,890,990	11.3%
Intergovernmental Revenues	\$15,957,345	\$30,897,385	\$29,865,197	\$(1,032,188)	(3.3)%
Miscellaneous Revenues	\$153,883	\$154,078	\$162,404	\$8,326	5.4%
Revenue	\$16,111,227	\$31,051,463	\$30,027,601	\$(1,023,862)	(3.3)%
Other Interfund Reimbursements	\$9,172,226	\$2,388,582	\$8,676,362	\$6,287,780	263.2%
Semi-Discretionary Reimbursements	\$1,745,000	\$1,838,586	\$1,838,586	\$0	0.0%
Total Interfund Reimbursements	\$10,917,226	\$4,227,168	\$10,514,948	\$6,287,780	148.7%
Total Revenue	\$27,028,454	\$35,278,631	\$40,542,549	\$5,263,918	14.9%
Net Cost	\$23,821,891	\$25,508,590	\$27,135,662	\$1,627,072	6.4%
Positions	29.0	29.0	29.0	0.0	0.0%

Summary of Changes

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

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations).
- Increases in allocated costs, primarily due to facility related utility charges that were formerly paid through Community Based Organization (CBO) contracts at the Mather Community Campus (MCC).
- Increases for various consulting contracts to support the Flexible Housing Program (FHP) and Third-Party Medical Billing funded with the Providing Access and Transforming Health Capacity and Infrastructure, Transition, Expansion, and Development (PATH CITED) grant and California Advancing and Innovating Medi-Cal (CalAIM) reimbursements.
- Increased intrafund charges for Legal Services from County Counsel and services from the Auditor-Controller, as well as the Department of Human Assistance (DHA), reflecting a growing need for these services.
- Decreases in intrafund reimbursements, primarily due to a shift of Behavioral Health Bridge Housing (BHBH) funding from intrafund reimbursements to interfund reimbursements for streamlined administrative claiming.
- Decreases in expenditure contracts, primarily from the reduction of American Rescue Plan Act (ARPA) funded contracts.
- An increase for the Watt Ave Safe Stay Campus for a full year of program operations and facility related costs versus partial funding in the prior year.
- An overall decrease in American River Parkway (ARP) related activities.
- Decreases for the removal of one-time growth/costs.
- An increase for the new Board-approved PATH CITED and Housing and Homelessness Incentive Program (HHIP) funded FHP contract.
- Decreases in various MCC contracts due to a shift in utility costs.
- Decreases in scattered site shelters due to planned ramp downs.
- Decreases for the ramp down or rightsizing of several contracts due to underspending or expiration of rounds of one-time revenues.
- Decreases in Safe Stay Florin/Power Inn to cover Florin Road/East Parkway Safe Stay Trailers (trailer, cabin maintenance, lease and utility costs).
- Recommended growth and reductions detailed later in this section.

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

- Decreases in Federal ARPA funding that is due to expire in December 2026.
- Decreases in one-time Community Development Block Grant (CDBG)-Covid funding, partially offset by an increase in ongoing annual CDBG funding from the Sacramento Housing and Redevelopment Agency (SHRA).
- An increase in one-time PATH CITED grant supporting the Flexible Housing Pool (FHP) first year of operations.

- An increase in funding for CalAIM - Department of Health Care Services (DHCS) Medical reimbursements, Health Roads – Third Party Medical Biller.
- An increase in new funding for Housing and Homelessness Incentive Anthem Program (HHIP), Molina, Flexible Housing Pool (FHP) which will be passed through to Brilliant Corners to be used flexibly for securing units, unit holds, and landlord incentives.
- An increase due to a shift of Behavioral Health Bride Housing (BHBH) Funding from intrafund reimbursements and an increase in funding primarily for a full year's worth of operations at the Watt Avenue Safe Stay Facility.
- Recommended growth detailed later in this section.

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Homeless Services and Housing	3,008,026	0	1,279,391	1,728,635	0.0

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Homeless Services and Housing	(787,435)	0	0	(787,435)	0.0

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHSH - Add Funding for Mather Community Campus Families Shelter					
	376,395	0	279,391	97,004	0.0

Add Homeless Housing, Assistance and Prevention (HHAP) funding in the amount of \$279,391 and County General Fund in the amount of \$97,004, for a combined total of \$376,395, to increase the program budget for the Mather Community Campus (MCC) Families Transitional Housing Program to provide programming and services for up to 25 families nightly. The total cost of this program is necessary to ensure adequate operations in alignment with County expectations and standards for entry and referrals, service delivery, operations, outcomes, coordination, maintenance and client case management and support is \$1,595,568 annually. This amount is \$376,395 above the current \$1,219,173 available budget. This funding request is essential to fully support the increased costs for qualified staffing and operations that provide safe, effective and sustainable services for up to 25 families with minor children, who are experiencing homelessness. With these additional resources, the program will be able to meet the county's objectives to provide shelter for up to 25 families with minor children in alignment with community standards for shelter operations, ensure County performance outcomes and staff to client ratios; and align with state funding expectations for service delivery.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHSH - Add Funding for Mather Community Campus Single Adults Shelter Program					
	1,142,582	0	0	1,142,582	0.0

Add County General Fund in the amount of \$1,142,582 to increase the program budget for the Mather Community Campus (MCC) Single Adults Shelter Program to provide programming and services for up to 150 individuals nightly. The total cost is anticipated to ensure adequate operations in alignment with County expectations and standards for entry and referrals, service delivery, operations, outcomes, coordination, site maintenance, client case management and support is \$3,842,351 annually. This amount is \$1,142,582 above the current \$2,699,769 available budget. The available budget includes \$314,813 in available Community Development Block Grant (CDBG) funding and \$277,500 in Emergency Solutions Grant (ESG) funding. This funding request is essential to fully support the increased costs for qualified staffing and operations that provide safe, effective and sustainable services for up to 150 individuals experiencing homelessness. With these additional resources, the program will be able to meet the County's objectives to provide shelter for up to 150 individuals nightly in alignment with community standards for shelter operations, ensure County performance outcomes and staff to client ratios, and align with state funding expectations for service delivery.

DHSH - Add Funding for North A Single Adults Program

489,049	0	0	489,049	0.0

Add County General Fund in the amount of \$489,049 to increase the North A Street Single Adult Emergency Shelter Program's operational budget from \$1,947,531 to \$2,436,580. This funding will address rising operational costs and ensure the continued delivery of critical shelter and supportive services for up to 80 adults experiencing homelessness. A procurement process was conducted to identify the service delivery costs required to meet Board adopted community standards. These standards ensure appropriate entry and referral processes, quality service delivery, adequate staff to client ratios, facility maintenance, client case management, and overflow capacity during inclement weather. With these additional resources, the program will be able to meet County objectives, align shelter operations with community standards, achieve required performance outcomes, maintain necessary staffing levels, and comply with state funding expectations for service delivery.

DHSH - Add Funding for Watt Ave Safe Parking Operations

1,000,000	0	1,000,000	0	0.0

Add \$1,000,000 in available one-time Encampment Resolution Fund (ERF) grant funding to support the implementation of a pilot Safe Parking program at the Watt Avenue Safe Stay Campus. Approval of this funding will provide adults experiencing homelessness who are living in their vehicles with a safe, secure, and legally designated location to park overnight while accessing essential services, including case management, meals, security, and onsite laundry and hygiene facilities. Participants will also receive comprehensive wrap around support designed to assist them in exiting homelessness and reduce the impacts of unsheltered homelessness in the surrounding community. The County has not previously operated this type of program and the true cost to deliver this program is unknown, and as the one-time revenue ends, DHSH will consider a County General Fund request in future Fiscal Years to continue the program.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHSH - Delete WellSpace Health Recuperative Care Program					
	(118,600)	0	0	(118,600)	0.0
Eliminate contract for the Recuperative Care Program (RCP) with WellSpace Health (WSH). The RCP provides homeless individuals with recuperative care upon discharge from an area hospital. The County's participation in the RCP began when the program was co-located in a County owned and operated shelter site, but the site was moved in 2020 and no longer coordinates with the County for referrals. The County's \$118,600 General Fund contribution supports a portion of the salaries and benefits for two staff and program supplies, which is a small part of the larger operational budget. The remaining costs for operation of the RCP, including participant costs, staffing and administration are funded by WSH through other non-county sources, including investments from area hospitals and funds leveraged through California Advancing and Innovating Medi-Cal (CalAIM). The County does not oversee the service, entry or the operational budget for this program and there is no known service impact for this reduction. The provider would likely have to identify an alternative funding source to fill this gap if it is not feasible to redirect funding from other areas of the program.					
DHSH - Reduce Scattered Site contract to offset Watt Ave Facility Use funding (Categorical)					
	(668,835)	0	0	(668,835)	0.0
Decrease funding for contract expenditures for the Scattered Site Shelter Program in the amount of \$668,835. This Program currently supports a range of 145 to 175 interim beds across multiple housing sites and this reduction in funding would limit the department's ability to fully maximize its base budget and result in the loss of as many as 30 beds nightly. This request offsets a categorical reduction for the Watt Avenue Safe Stay campus utilities, alarm service and other facility use costs totaling \$1,045,056. These services are essential to maintaining habitable, safe, and reliable operations and ensure the campus meets required health and safety standards and allow all three program components to operate at intended capacity. Without these services, the County could not operate the campus. These costs were originally covered by an earlier round of Homeless Housing, Assistance and Prevention (HHAP) funding that has expired, with no additional and available HHAP; however, the department will utilize an available Behavioral Health Bridge Housing allocation in the amount of \$376,221 resulting in a total need of \$668,835. The Department requests General Fund backfill of this reduction.					

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.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
HSR Restricted Revenues	\$9,172,226	\$2,388,582	\$2,265,953	\$(122,629)	(5.1)%
Gross Expenditures/Appropriations	\$9,172,226	\$2,388,582	\$2,265,953	\$(122,629)	(5.1)%
Total Expenditures/Appropriations	\$9,172,226	\$2,388,582	\$2,265,953	\$(122,629)	(5.1)%
Provision for Reserves	\$1,991,875	\$222,401	\$42,883	\$(179,518)	(80.7)%
Total Financing Uses	\$11,164,101	\$2,610,983	\$2,308,836	\$(302,147)	(11.6)%
Revenue	\$950,839	\$600,000	\$600,000	\$0	0.0%
Total Revenue	\$950,839	\$600,000	\$600,000	\$0	0.0%
Total Use of Fund Balance	\$10,435,663	\$2,010,983	\$1,708,836	\$(302,147)	(15.0)%
Total Financing Sources	\$11,386,502	\$2,610,983	\$2,308,836	\$(302,147)	(11.6)%
Net Cost	\$(222,401)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$9,172,226	\$2,388,582	\$2,265,953	\$(122,629)	(5.1)%
Gross Expenditures/Appropriations	\$9,172,226	\$2,388,582	\$2,265,953	\$(122,629)	(5.1)%
Total Expenditures/Appropriations	\$9,172,226	\$2,388,582	\$2,265,953	\$(122,629)	(5.1)%
Provision for Reserves	\$1,991,875	\$222,401	\$42,883	\$(179,518)	(80.7)%
Total Financing Uses	\$11,164,101	\$2,610,983	\$2,308,836	\$(302,147)	(11.6)%
Revenue from Use Of Money & Property	\$950,839	\$600,000	\$600,000	\$0	0.0%
Revenue	\$950,839	\$600,000	\$600,000	\$0	0.0%
Total Revenue	\$950,839	\$600,000	\$600,000	\$0	0.0%
Reserve Release	\$9,243,788	\$1,788,582	\$0	\$(1,788,582)	(100.0)%
Fund Balance	\$1,191,875	\$222,401	\$1,708,836	\$1,486,435	668.4%
Total Use of Fund Balance	\$10,435,663	\$2,010,983	\$1,708,836	\$(302,147)	(15.0)%
Total Financing Sources	\$11,386,502	\$2,610,983	\$2,308,836	\$(302,147)	(11.6)%
Net Cost	\$(222,401)	\$0	\$0	\$0	0.0%

Summary of Changes

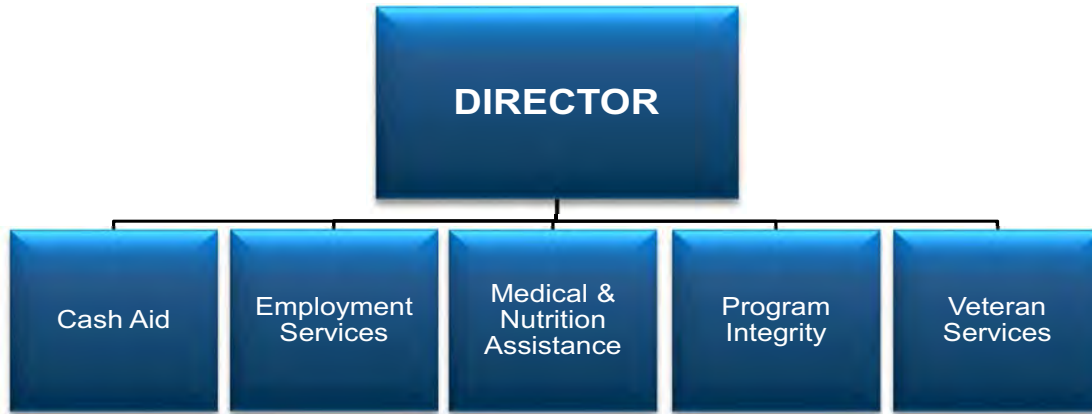
The change in total appropriations is due to:

- A decrease in transfers to the DSHS operating budget (BU 5820000) for implementation of the American River Parkway Scattered Site Shelter program, payments and administrative costs for a Capitalized Operating Subsidy Reserve (COSR) to support the affordability of 32 rental units at Howe Gardens, and DSHS administrative costs for oversight of these projects.

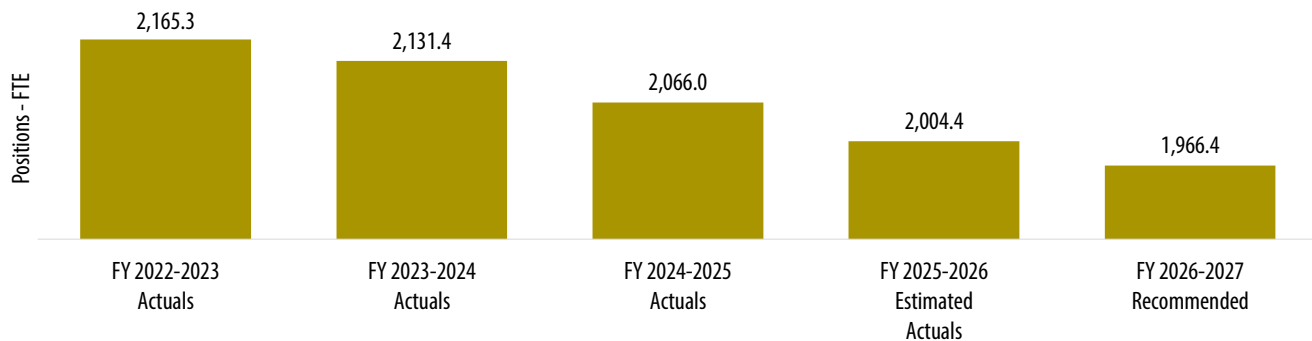
Reserve changes from the prior year Adopted Budget are detailed below:

- Future Planned Programs Reserve has increased by \$42,883.

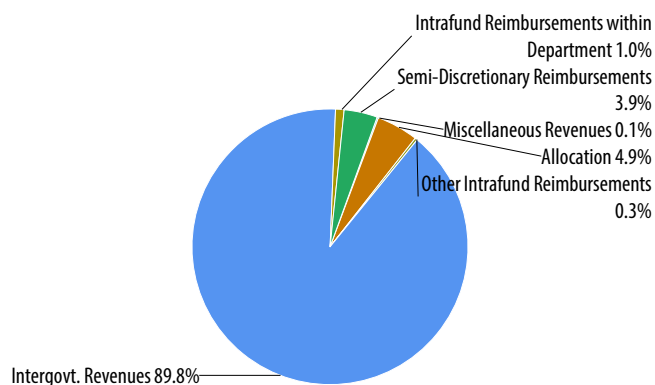
Human Assistance-Administration Department Structure Ethan Dye, Director



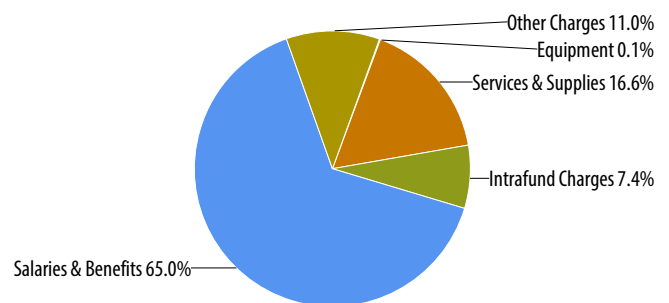
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

The core purpose of the Department of **Human Assistance - Administration** (DHA – Administration) is to improve the lives of families and individuals. The primary goal of the Department is to provide the tools, training, and temporary support to assist people in their transition from assistance programs to self-sufficiency. DHA seeks high performance service delivery through steadfast commitment to empowered staff, premier customer services, innovation, and technology. The Department is responsible for administering certain financial assistance through the following programs:

- Other Welfare and Safety Net Services
- Public Assistance
- Veteran's Services

Goals

- DHA will improve capacity to provide full services while ensuring the safety of both external and internal customers.
- Ensure compliance with State and Federal performance measures.
- Reduce the ongoing cycle of poverty, hunger, and homelessness by helping customers become self-sufficient.

Accomplishments

- Fraud Prevention - In 2025, the Income Eligibility and Verification System (IEVS) Unit generated \$22.5 million in savings by preventing erroneous public benefit payments.
- Childcare – With the implementation of Senate Bill 80 and Assembly Bill 1808 for immediate and continuous childcare eligibility for CalWORKs families, the department experienced steady growth in childcare referrals. We issued 9,898 Stage One Childcare payments and served 3,998 new families in 2025.
- CalFresh Assistance- DHA issued nearly \$600 million in CalFresh benefits during 2025, helping families with food security and creating an economic multiplier effect for Sacramento County grocers.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Welfare and Safety Net Services	\$9,258,813	\$8,313,802	\$9,680,483	\$1,366,681	16.4%
Public Assistance	\$357,349,220	\$368,275,808	\$356,600,557	\$(11,675,251)	(3.2)%
Veteran's Services	\$1,988,684	\$1,848,826	\$1,866,352	\$17,526	0.9%
Gross Expenditures/Appropriations	\$368,596,717	\$378,438,436	\$368,147,392	\$(10,291,044)	(2.7)%
Total Intrafund Reimbursements	\$(5,082,548)	\$(4,836,862)	\$(4,804,579)	\$32,283	(0.7)%
Total Expenditures/Appropriations	\$363,514,169	\$373,601,574	\$363,342,813	\$(10,258,761)	(2.7)%
Revenue	\$340,828,701	\$351,352,686	\$330,964,402	\$(20,388,284)	(5.8)%
Total Interfund Reimbursements	\$18,632,539	\$16,913,759	\$14,390,883	\$(2,522,876)	(14.9)%
Total Revenue	\$359,461,240	\$368,266,445	\$345,355,285	\$(22,911,160)	(6.2)%
Net Cost	\$4,052,929	\$5,335,129	\$17,987,528	\$12,652,399	237.2%
Positions	2,066.0	2,056.0	1,966.4	(89.6)	(4.4)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$227,952,739	\$236,938,111	\$239,137,051	\$2,198,940	0.9%
Services & Supplies	\$64,714,280	\$67,652,097	\$61,087,279	\$(6,564,818)	(9.7)%
Other Charges	\$48,501,031	\$43,294,737	\$40,322,924	\$(2,971,813)	(6.9)%
Equipment	\$326,161	\$399,736	\$379,736	\$(20,000)	(5.0)%
Intrafund Charges	\$27,102,506	\$30,153,755	\$27,220,402	\$(2,933,353)	(9.7)%
Gross Expenditures/Appropriations	\$368,596,717	\$378,438,436	\$368,147,392	\$(10,291,044)	(2.7)%
Other Intrafund Reimbursements	\$(1,089,279)	\$(1,155,521)	\$(1,136,766)	\$18,755	(1.6)%
Intrafund Reimbursements within Department	\$(3,993,270)	\$(3,681,341)	\$(3,667,813)	\$13,528	(0.4)%
Total Intrafund Reimbursements	\$(5,082,548)	\$(4,836,862)	\$(4,804,579)	\$32,283	(0.7)%
Total Expenditures/Appropriations	\$363,514,169	\$373,601,574	\$363,342,813	\$(10,258,761)	(2.7)%
Revenue from Use Of Money & Property	\$98,564	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$339,515,966	\$350,332,143	\$330,437,353	\$(19,894,790)	(5.7)%
Miscellaneous Revenues	\$1,208,946	\$1,020,543	\$527,049	\$(493,494)	(48.4)%
Other Financing Sources	\$5,225	\$0	\$0	\$0	0.0%
Revenue	\$340,828,701	\$351,352,686	\$330,964,402	\$(20,388,284)	(5.8)%
Other Interfund Reimbursements	\$273,139	\$229,305	\$0	\$(229,305)	(100.0)%
Semi-Discretionary Reimbursements	\$18,359,400	\$16,684,454	\$14,390,883	\$(2,293,571)	(13.7)%
Total Interfund Reimbursements	\$18,632,539	\$16,913,759	\$14,390,883	\$(2,522,876)	(14.9)%
Total Revenue	\$359,461,240	\$368,266,445	\$345,355,285	\$(22,911,160)	(6.2)%
Net Cost	\$4,052,929	\$5,335,129	\$17,987,528	\$12,652,399	237.2%
Positions	2,066.0	2,056.0	1,966.4	(89.6)	(4.4)%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

Position counts have decreased 89.6 FTE from the prior year Adopted Budget due to:

- 51.6 FTE net mid-year decrease.
- 38.0 FTE decrease in recommended reduction scenarios – 38.0 FTE vacant.

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Public Assistance	(9,139,762)	179,065	(6,898,919)	(2,061,778)	(38.0)

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 and discretionary services that fill gaps that are not always covered by the mandated programs. This program includes CalSAWS, Fraud Incentives for Program Integrity, and Fixed Assets.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$0	\$0	\$3,721,668	\$3,721,668	100.0%
Services & Supplies	\$3,139,044	\$3,434,979	\$3,191,412	\$(243,567)	(7.1)%
Other Charges	\$3,831,092	\$2,710,574	\$765,271	\$(1,945,303)	(71.8)%
Equipment	\$284,092	\$379,736	\$379,736	\$0	0.0%
Intrafund Charges	\$2,004,586	\$1,788,513	\$1,622,396	\$(166,117)	(9.3)%
Gross Expenditures/Appropriations	\$9,258,813	\$8,313,802	\$9,680,483	\$1,366,681	16.4%
Other Intrafund Reimbursements	\$(1,031,077)	\$(1,155,521)	\$(1,315,831)	\$(160,310)	13.9%
Intrafund Reimbursements within Department	\$0	\$0	\$(179,065)	\$(179,065)	(100.0)%
Total Intrafund Reimbursements	\$(1,031,077)	\$(1,155,521)	\$(1,494,896)	\$(339,375)	29.4%
Total Expenditures/Appropriations	\$8,227,735	\$7,158,281	\$8,185,587	\$1,027,306	14.4%
Intergovernmental Revenues	\$5,431,164	\$4,916,692	\$3,147,368	\$(1,769,324)	(36.0)%
Miscellaneous Revenues	\$795,217	\$749,033	\$255,539	\$(493,494)	(65.9)%
Revenue	\$6,226,380	\$5,665,725	\$3,402,907	\$(2,262,818)	(39.9)%
Other Interfund Reimbursements	\$273,139	\$229,305	\$0	\$(229,305)	(100.0)%
Total Interfund Reimbursements	\$273,139	\$229,305	\$0	\$(229,305)	(100.0)%
Total Revenue	\$6,499,519	\$5,895,030	\$3,402,907	\$(2,492,123)	(42.3)%
Net Cost	\$1,728,217	\$1,263,251	\$4,782,680	\$3,519,429	278.6%

Summary of Changes

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

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

- An increase in Pension Obligation Bond (POB) allocated costs as a result of a change in DHA's allocation methodology, whereby all POB costs are now going to reside in the Other Welfare and Safety Net Services program. These POB costs are non-claimable expenditures for the Public Assistance program starting with FY 2026-27. While the department's overall POB costs have decreased, the shift of POB costs from Public Assistance to this program has increased this program's share of POB costs.

- A net increase in reimbursements from cost recovery of staff time from Department of Homeless Services and Housing (DHS), and Child, Family and Adult Services (DCFAS).
- A net decrease related to a decrease in Department of General Services (DGS) Lease Property allocated costs as a result of facility closures, including the 28th Street (Sacramento) and 847 F Street (West Sacramento) facilities, partially offset by higher Department of Technology (DTECH) allocated costs.
- A decrease in contracts related to American Rescue Plan Act (ARPA) and Local Intergovernmental Immigrant Task Force (LIIG) grants as a result of expiration of funding.
- Elimination of contracts for CalFresh Farmers Market Benefits and South County Services that were funded with one-time Net Cost in the prior year.
- A decrease in department overhead allocation due to lower claimable cost recovery charges.

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

- Expiration of one-time LIIG grant and ARPA funding.
- Lower levels of Federal and State funding for CalSAWs.
- A decrease in interfund reimbursement due to change in the budgeting practice for the Restricted Fund. In FY 2026-27, DCFAS will be responsible for budgeting and managing the Domestic Violence Trust Restricted Fund instead of DHA.

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. The Department of Human Assistance (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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$227,952,739	\$236,938,111	\$235,415,383	\$(1,522,728)	(0.6)%
Services & Supplies	\$61,575,236	\$64,217,118	\$57,895,867	\$(6,321,251)	(9.8)%
Other Charges	\$44,669,939	\$40,584,163	\$39,557,653	\$(1,026,510)	(2.5)%
Equipment	\$42,069	\$20,000	\$0	\$(20,000)	(100.0)%
Intrafund Charges	\$23,109,237	\$26,516,416	\$23,731,654	\$(2,784,762)	(10.5)%
Gross Expenditures/Appropriations	\$357,349,220	\$368,275,808	\$356,600,557	\$(11,675,251)	(3.2)%
Other Intrafund Reimbursements	\$(58,201)	\$0	\$179,065	\$179,065	100.0%
Intrafund Reimbursements within Department	\$(3,993,270)	\$(3,681,341)	\$(3,488,748)	\$192,593	(5.2)%
Total Intrafund Reimbursements	\$(4,051,471)	\$(3,681,341)	\$(3,309,683)	\$371,658	(10.1)%
Total Expenditures/Appropriations	\$353,297,749	\$364,594,467	\$353,290,874	\$(11,303,593)	(3.1)%
Revenue from Use Of Money & Property	\$98,564	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$333,284,082	\$344,491,038	\$326,361,282	\$(18,129,756)	(5.3)%
Miscellaneous Revenues	\$140,018	\$0	\$0	\$0	0.0%
Other Financing Sources	\$5,225	\$0	\$0	\$0	0.0%
Revenue	\$333,527,888	\$344,491,038	\$326,361,282	\$(18,129,756)	(5.3)%
Semi-Discretionary Reimbursements	\$18,359,400	\$16,684,454	\$14,390,883	\$(2,293,571)	(13.7)%
Total Interfund Reimbursements	\$18,359,400	\$16,684,454	\$14,390,883	\$(2,293,571)	(13.7)%
Total Revenue	\$351,887,288	\$361,175,492	\$340,752,165	\$(20,423,327)	(5.7)%
Net Cost	\$1,410,461	\$3,418,975	\$12,538,709	\$9,119,734	266.7%
Positions	2,066.0	2,056.0	1,966.4	(89.6)	(4.4)%

Summary of Changes

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

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

- An increase in negotiated salary and benefits costs.
- A decrease in the Pension Obligation Bond (POB) allocated costs resulting from a change in DHA's allocation methodology, whereby these costs have now shifted to Other Welfare and Safety Net Services as these are non-claimable costs for State and Federal funding sources beginning with FY 2026-27.
- A decrease in General Services (DGS) lease facility allocated costs largely due to closure of the 28th Street (Sacramento) and 847 F Street (West Sacramento) facilities.
- A decrease in CalWORKs Incentives and CalWORKs Housing Support Program contracts as a result of a lower State allocation.
- An increase in the Expanded Subsidized Employment contracts due to a higher State allocation.

- A decrease in the department overhead allocation due to a reduction in administrative expenditures.
- Recommended reductions detailed later in this section.

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

- A decrease in Federal CalFresh funding under House Resolution 1 (H.R. 1), which consequently increased the County's share of costs by 7.5 percentage points, from 15% to 22.5%.
- A decrease in projected program expenditures for MediCal, Expanded Subsidized Employment, CalWORKs Single Allocation, CalWORKs Housing Support Program, and CalWORKs Stage One Child Care as a result of significant structural cuts, to include building closures, decreases in services and supplies, and staffing reductions that consequently lowered revenues from the Federal and State funding sources.
- A decrease in the 1991 Social Services Realignment allocation.
- An increase in the 2011 Protective Services Realignment allocation.
- Recommended reductions detailed later in this section.

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHA - Reduce DTECH Support - Public Assistance (Categorical)					
	(715,500)	0	(624,807)	(90,693)	0.0
Reduce \$715,000 in Department of Technology (DTECH) support that provides direct technical support to DHA. Due to significant Federal funding reductions under House Resolution 1 (H.R. 1) and the resulting increase in administrative workload for Medi-Cal, CalFresh, and other safety-net programs, DHA can no longer afford this level of dedicated DTECH support. This reduction may impact DTECH's capacity to maintain system stability, support application development, and deliver critical initiatives, such as the Core Project, mobile workforce efforts, reporting enhancements, and CalSAWS system related enhancements and upgrades. DTECH has been operating at maximum capacity and has relied heavily on contractors and overtime to meet deadlines. This reduction may slow project delivery further, increase operational risk, and limit DHA's ability to sustain essential technology solutions. This reduction is linked to a reduction in the DTECH (BU 7600000) Budget.					
DHA – Reduce 1.0 FTE HSPS - CMISP - Public Assistance (Categorical)					
	(179,065)	179,065	0	0	(1.0)
Reduce 1.0 FTE vacant Human Services Program Specialist position that administers the County Medically Indigent Services Program (CMISP) in response to eligibility changes created by House Resolution 1 (HR 1). This position was approved by the Board in FY 2025-26 at mid-year without additional funding. In FY 2026-27, this work is to be funded by a reimbursement from Health Services (DHS); hence, this is a linked reduction contingent upon restoration of a reduction in the DHS (BU 7200000).					
DHA – Reduce 13.0 FTE HSS 2 - CalFresh - Public Assistance (Categorical)					
	(1,277,050)	0	(638,525)	(638,525)	(13.0)
Delete 13.0 FTE vacant Human Services Specialist positions in CalFresh Program due to the expiration of one-time General Fund support provided in Fiscal Year 2025-26 for CalFresh operations. CalFresh is a federally mandated program administered by counties, and the loss of these positions—approximately 5% of the CalFresh workforce—reduces the department's capacity to meet Federal processing timelines, maintain compliance, and manage a caseload that has grown by more than 32,000 households since 2019. The department is working on process improvements to mitigate the impact of this reduction.					

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
DHA – Reduce Admin - Public Assistance (Categorical)					
	(3,046,425)	0	(2,338,407)	(708,018)	(24.0)
Delete 9.0 FTE Office Assistant II, 6.0 FTE Account Clerk II, 4.0 FTE Stock Clerk, 2.0 FTE Administrative Services Officer II, 1.0 FTE Human Services Program Manager, 1.0 FTE Human Services Q&R Specialist, and 1.0 FTE Investigative Assistant vacancies. Additionally, reduce \$817,000 in business training, travel, office supplies, temporary staffing, and various other operating expenses due to reduced availability of funding. The impact of these reductions may be slower internal operations, reduction in Early Fraud Detection and Prevention efforts, reduced flexibility, and limited staff access to essential tools and training. Although some processes are automated, remaining workload will shift to existing staff, increasing response times. Core services will continue, but only the most critical needs may be prioritized. The new Federal requirements under H.R. 1 significantly affect State and local administration of health, nutrition, and education programs. The law reduces Federal support for Medi-Cal and CalFresh, adds work and community engagement requirements for Medi-Cal eligibility, increases State General Fund costs for food assistance, reduces ACA subsidies, and restricts access to safety-net programs. These changes create substantial new workload for eligibility determinations, renewals, verifications, and client communication.					
DHA – Reduce DPS Support - Public Assistance (Categorical)					
	(521,722)	0	(472,207)	(49,515)	0.0
Reduce \$521,722 in Department of Personnel Services (DPS) support that funds 2.0 FTE Senior Personnel Analyst positions and provides direct personnel support through the Department of Personnel Services. Due to significant Federal funding reductions under H.R. 1 and the resulting increase in administrative workload for Medi-Cal, CalFresh, and other safety-net programs, DHA can no longer afford dedicated personnel support within available resources. Eliminating these costs will impact hiring, delay onboarding, and extend timelines for personnel actions, leave processing, accommodations, and corrective actions. Supervisors will be required to absorb additional personnel responsibilities, reducing time available for program oversight and customer service. The loss of direct personnel support increases organizational risk, including inconsistent policy application, delayed investigations, and heightened exposure to grievances and liability. This reduction is linked to a reduction in the DPS (BU 6050000) Budget.					
DHA – Reduce M&O related to DTECH - Public Assistance (Categorical)					
	(1,200,000)	0	(1,047,894)	(152,106)	0.0
Reduce \$1.2 million in Public Assistance related to Department of Technology (DTECH) Maintenance and Operations due to reduced Federal funding as a result of H.R. 1. The department is repurposing available funding from technology to other administrative functions to ensure timely eligibility processing, compliance with federal mandates, and uninterrupted delivery of benefits to the community. This request is contingent upon approval of a linked growth request in the DTECH (BU 7600000) Budget, which will allow this reduction to be offset by the use of retained earnings.					
DHA – Reduce Overtime - Public Assistance (Categorical)					
	(2,200,000)	0	(1,777,079)	(422,921)	0.0
Reduce overtime costs by \$2.2 million in Public Assistance due to reduced Federal Funding (H.R. 1). DHA has relied on overtime to manage workload surges, staffing shortages, and time-sensitive needs. The new federal requirements of H.R. 1 created substantial new administrative workload for eligibility determinations, renewals, verifications, and client communication. With reduced overtime, programs may experience slower processing times, less flexibility during peak periods, and increased pressure on staff to complete required work within standard schedules. Core services will continue, but lower-priority tasks may be delayed.					

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Intrafund Charges	\$1,988,684	\$1,848,826	\$1,866,352	\$17,526	0.9%
Gross Expenditures/Appropriations	\$1,988,684	\$1,848,826	\$1,866,352	\$17,526	0.9%
Total Expenditures/Appropriations	\$1,988,684	\$1,848,826	\$1,866,352	\$17,526	0.9%
Intergovernmental Revenues	\$800,721	\$924,413	\$928,703	\$4,290	0.5%
Miscellaneous Revenues	\$273,712	\$271,510	\$271,510	\$0	0.0%
Revenue	\$1,074,433	\$1,195,923	\$1,200,213	\$4,290	0.4%
Total Revenue	\$1,074,433	\$1,195,923	\$1,200,213	\$4,290	0.4%
Net Cost	\$914,251	\$652,903	\$666,139	\$13,236	2.0%

Summary of Changes

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

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.

The change in total revenue is due to higher costs that are reimbursable from the Federal government.

Human Assistance-Aid Payments

Budget Unit Functions & Responsibilities

The core purpose of the Department of **Human Assistance – Aid Payments** (DHA – Aid Payments) is to improve the lives of families and individuals. The primary goal of the Department is to provide the tools, training, and temporary support to assist people in their transition from assistance programs to self-sufficiency. DHA seeks high performance service delivery through steadfast commitment to empowered staff, premier customer services, innovation, and technology. DHA offers numerous aid payment programs for families, single adults, and children. The largest program in the DHA – Aid Payments Budget Unit is the State/Federal collaboration known as California’s Work Opportunity and Responsibilities to Kids (CalWORKs). DHA – Aid Payments programs include:

- Approved Relative Care
- CalFresh Supplements
- CalWORKs
- Cash Assistance Program for Immigrants
- Foster Care and Adoptions
- General Assistance
- Kinship Programs
- Refugee Cash Assistance

Goals

Provide aid payments to eligible customers accurately and in a timely manner.

Accomplishments

DHA has served thousands of individuals and families daily at various locations throughout the County.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Approved Relative Care	\$822,524	\$371,754	\$480,572	\$108,818	29.3%
CalFresh Supplements	\$928,692	\$844,740	\$764,640	\$(80,100)	(9.5)%
CalWORKs	\$283,034,222	\$298,558,503	\$294,981,363	\$(3,577,140)	(1.2)%
Cash Assistance Program for Immigrants	\$31,054,905	\$32,381,580	\$32,816,400	\$434,820	1.3%
Foster Care and Adoptions	\$135,298,699	\$149,093,260	\$148,548,520	\$(544,740)	(0.4)%
General Assistance	\$8,756,248	\$12,092,096	\$7,945,724	\$(4,146,372)	(34.3)%
Kinship Programs	\$7,587,522	\$8,414,640	\$8,231,447	\$(183,193)	(2.2)%
Refugee Cash Assistance	\$11,129,593	\$15,074,400	\$5,464,992	\$(9,609,408)	(63.7)%
Gross Expenditures/Appropriations	\$478,612,405	\$516,830,973	\$499,233,658	\$(17,597,315)	(3.4)%
Total Expenditures/Appropriations	\$478,612,405	\$516,830,973	\$499,233,658	\$(17,597,315)	(3.4)%
Revenue	\$190,971,960	\$211,193,383	\$196,140,132	\$(15,053,251)	(7.1)%
Total Interfund Reimbursements	\$275,562,303	\$284,460,967	\$288,160,993	\$3,700,026	1.3%
Total Revenue	\$466,534,263	\$495,654,350	\$484,301,125	\$(11,353,225)	(2.3)%
Net Cost	\$12,078,142	\$21,176,623	\$14,932,533	\$(6,244,090)	(29.5)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$474,074,605	\$511,830,973	\$492,033,658	\$(19,797,315)	(3.9)%
Intrafund Charges	\$4,537,800	\$5,000,000	\$7,200,000	\$2,200,000	44.0%
Gross Expenditures/Appropriations	\$478,612,405	\$516,830,973	\$499,233,658	\$(17,597,315)	(3.4)%
Total Expenditures/Appropriations	\$478,612,405	\$516,830,973	\$499,233,658	\$(17,597,315)	(3.4)%
Intergovernmental Revenues	\$189,794,157	\$209,996,392	\$194,943,141	\$(15,053,251)	(7.2)%
Miscellaneous Revenues	\$1,177,803	\$1,196,991	\$1,196,991	\$0	0.0%
Revenue	\$190,971,960	\$211,193,383	\$196,140,132	\$(15,053,251)	(7.1)%
Semi-Discretionary Reimbursements	\$275,562,303	\$284,460,967	\$288,160,993	\$3,700,026	1.3%
Total Interfund Reimbursements	\$275,562,303	\$284,460,967	\$288,160,993	\$3,700,026	1.3%
Total Revenue	\$466,534,263	\$495,654,350	\$484,301,125	\$(11,353,225)	(2.3)%
Net Cost	\$12,078,142	\$21,176,623	\$14,932,533	\$(6,244,090)	(29.5)%

Summary of Changes

Descriptions of budgetary changes from the prior year adopted Budget to the Recommended Budget are included in the program sections of this Budget Unit.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$822,524	\$371,754	\$480,572	\$108,818	29.3%
Gross Expenditures/Appropriations	\$822,524	\$371,754	\$480,572	\$108,818	29.3%
Total Expenditures/Appropriations	\$822,524	\$371,754	\$480,572	\$108,818	29.3%
Intergovernmental Revenues	\$706,077	\$371,754	\$480,572	\$108,818	29.3%
Revenue	\$706,077	\$371,754	\$480,572	\$108,818	29.3%
Semi-Discretionary Reimbursements	\$107,438	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$107,438	\$0	\$0	\$0	0.0%
Total Revenue	\$813,515	\$371,754	\$480,572	\$108,818	29.3%
Net Cost	\$9,009	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to an increase in caseloads and costs.

The change in total revenue is due to an increase in State revenue from an increase in caseloads. This program is 100% State funded.

CalFresh Supplements

Program Overview

CalFresh Supplements provide supplemental nutritional assistance to allow low-income individuals and families to buy more food, improve nutrition, and stretch their grocery budget. Eligible customers receive expedited services through CalFresh within three days. CalFresh is California's version of the Federal Supplemental Nutritional Assistance Program (SNAP). The Work Incentive Nutritional Supplement (WINS) provides a ten-dollar per month additional food assistance benefit for each eligible CalFresh household. The State Utility Assistance Subsidy (SUAS) provides an annual utility assistance subsidy benefit of \$20.01 to eligible CalFresh households.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$928,692	\$844,740	\$764,640	\$(80,100)	(9.5)%
Gross Expenditures/Appropriations	\$928,692	\$844,740	\$764,640	\$(80,100)	(9.5)%
Total Expenditures/Appropriations	\$928,692	\$844,740	\$764,640	\$(80,100)	(9.5)%
Intergovernmental Revenues	\$928,692	\$844,740	\$764,640	\$(80,100)	(9.5)%
Revenue	\$928,692	\$844,740	\$764,640	\$(80,100)	(9.5)%
Total Revenue	\$928,692	\$844,740	\$764,640	\$(80,100)	(9.5)%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to a decline in caseloads.

The change in total revenue is due to a decrease in State revenue from a decline in caseloads. This program is 100% State funded.

CalWORKs

Program Overview

California Work Opportunity and Responsibilities to Kids (CalWORKs) provides financial support for families with children who experience deprivation due to a parent's absence, incapacity, death, unemployment or underemployment. Welfare-to-Work (WTW) mandates that non-exempt clients participate in employment activities for a set number of hours per month in order to achieve self-sufficiency. Activities can range from training and education to employment. Child care provides funding for childcare supportive services to CalWORKs customers and to those who are transitioning off of aid, are in training, or are working. The CalWORKs Trafficking and Crime Victims Assistance Program (TCVAP) provides financial assistance to eligible non-citizen victims of human trafficking, domestic violence, or other serious crimes.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$283,034,222	\$298,558,503	\$294,981,363	\$(3,577,140)	(1.2)%
Gross Expenditures/Appropriations	\$283,034,222	\$298,558,503	\$294,981,363	\$(3,577,140)	(1.2)%
Total Expenditures/Appropriations	\$283,034,222	\$298,558,503	\$294,981,363	\$(3,577,140)	(1.2)%
Intergovernmental Revenues	\$95,057,211	\$99,075,709	\$95,170,997	\$(3,904,712)	(3.9)%
Miscellaneous Revenues	\$1,177,803	\$1,196,991	\$1,196,991	\$0	0.0%
Revenue	\$96,235,014	\$100,272,700	\$96,367,988	\$(3,904,712)	(3.9)%
Semi-Discretionary Reimbursements	\$186,857,511	\$196,699,499	\$197,413,150	\$713,651	0.4%
Total Interfund Reimbursements	\$186,857,511	\$196,699,499	\$197,413,150	\$713,651	0.4%
Total Revenue	\$283,092,524	\$296,972,199	\$293,781,138	\$(3,191,061)	(1.1)%
Net Cost	\$(58,302)	\$1,586,304	\$1,200,225	\$(386,079)	(24.3)%

Summary of Changes

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

The change in total appropriations is due to decreasing caseloads.

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

- A net decrease in State and Federal revenues from a decline in caseloads.
- An increase in 1991 Social Services Realignment allocation.
- An increase in CalWORKs 1991 Child Poverty and Family Supplemental Support Realignment due to the CalWORKs Maximum Aid Payment (MAP) Adjustment of 0.2% effective October 1, 2025.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$31,054,905	\$32,381,580	\$32,816,400	\$434,820	1.3%
Gross Expenditures/Appropriations	\$31,054,905	\$32,381,580	\$32,816,400	\$434,820	1.3%
Total Expenditures/Appropriations	\$31,054,905	\$32,381,580	\$32,816,400	\$434,820	1.3%
Intergovernmental Revenues	\$31,054,904	\$32,381,580	\$32,816,400	\$434,820	1.3%
Revenue	\$31,054,904	\$32,381,580	\$32,816,400	\$434,820	1.3%
Total Revenue	\$31,054,904	\$32,381,580	\$32,816,400	\$434,820	1.3%
Net Cost	\$1	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to increasing case costs.

The change in total revenue is due to an increase in State revenues from an increase in case costs. This program is 100% State funded.

Foster Care and Adoptions

Program Overview

The **Foster Care and Adoptions** programs provide cash and medical benefits for children placed by Child Protective Services (CPS) or Probation in a certified foster home. The Adoption Assistance Program (AAP) is an entitlement program to provide financial and medical coverage to facilitate the adoption of children who otherwise would remain in long-term foster care.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$130,760,899	\$144,093,260	\$141,348,520	\$(2,744,740)	(1.9)%
Intrafund Charges	\$4,537,800	\$5,000,000	\$7,200,000	\$2,200,000	44.0%
Gross Expenditures/Appropriations	\$135,298,699	\$149,093,260	\$148,548,520	\$(544,740)	(0.4)%
Total Expenditures/Appropriations	\$135,298,699	\$149,093,260	\$148,548,520	\$(544,740)	(0.4)%
Intergovernmental Revenues	\$45,873,132	\$56,678,755	\$54,669,950	\$(2,008,805)	(3.5)%
Revenue	\$45,873,132	\$56,678,755	\$54,669,950	\$(2,008,805)	(3.5)%
Semi-Discretionary Reimbursements	\$86,514,944	\$85,514,019	\$88,738,455	\$3,224,436	3.8%
Total Interfund Reimbursements	\$86,514,944	\$85,514,019	\$88,738,455	\$3,224,436	3.8%
Total Revenue	\$132,388,076	\$142,192,774	\$143,408,405	\$1,215,631	0.9%
Net Cost	\$2,910,623	\$6,900,486	\$5,140,115	\$(1,760,371)	(25.5)%

Summary of Changes

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

The change in total appropriations is due to:

- A decrease in Foster Care and Adoption expenses from a decline in caseloads and case costs.
- An increase in transfer to Child, Family and Adult Services (DCFAS) for Wraparound Services based on anticipated program caseloads and costs.

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

- A decrease in Federal Adoption Assistance revenue as a result of lower case costs and counts.
- A net decrease in 1991 Social Services Realignment allocation.
- A net increase in 2011 Protective Services Realignment allocation.
- An increase in Foster Care Assistance Federal and State revenues as a result of increase in case costs, including a 3.6% increase in California Necessity Index (CNI).
- An increase in State Adoption Assistance revenue as a result of changing case types and sharing ratios.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$8,756,248	\$12,092,096	\$7,945,724	\$(4,146,372)	(34.3)%
Gross Expenditures/Appropriations	\$8,756,248	\$12,092,096	\$7,945,724	\$(4,146,372)	(34.3)%
Total Expenditures/Appropriations	\$8,756,248	\$12,092,096	\$7,945,724	\$(4,146,372)	(34.3)%
Net Cost	\$8,756,248	\$12,092,096	\$7,945,724	\$(4,146,372)	(34.3)%

Summary of Changes

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

The change in total appropriations is due to a decline in caseloads and case costs.

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 Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$7,587,522	\$8,414,640	\$8,231,447	\$(183,193)	(2.2)%
Gross Expenditures/Appropriations	\$7,587,522	\$8,414,640	\$8,231,447	\$(183,193)	(2.2)%
Total Expenditures/Appropriations	\$7,587,522	\$8,414,640	\$8,231,447	\$(183,193)	(2.2)%
Intergovernmental Revenues	\$5,044,550	\$5,569,454	\$5,575,590	\$6,136	0.1%
Revenue	\$5,044,550	\$5,569,454	\$5,575,590	\$6,136	0.1%
Semi-Discretionary Reimbursements	\$2,082,410	\$2,247,449	\$2,009,388	\$(238,061)	(10.6)%
Total Interfund Reimbursements	\$2,082,410	\$2,247,449	\$2,009,388	\$(238,061)	(10.6)%
Total Revenue	\$7,126,960	\$7,816,903	\$7,584,978	\$(231,925)	(3.0)%
Net Cost	\$460,562	\$597,737	\$646,469	\$48,732	8.2%

Summary of Changes

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

The change in total appropriations is primarily due to a decline in caseloads, while the average cost per case is slightly increasing.

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

- A decrease in 2011 Protective Services Realignment allocated to this program.
- An increase in State and Federal revenues as a result of an increase in the average cost per case.

Refugee Cash Assistance

Program Overview

The **Refugee Cash Assistance** (RCA) program is a Federal program that provides cash benefits for new refugees who are not eligible for CalWORKs during the first twelve months following the date of entry into the United States.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$11,129,593	\$15,074,400	\$5,464,992	\$(9,609,408)	(63.7)%
Gross Expenditures/Appropriations	\$11,129,593	\$15,074,400	\$5,464,992	\$(9,609,408)	(63.7)%
Total Expenditures/Appropriations	\$11,129,593	\$15,074,400	\$5,464,992	\$(9,609,408)	(63.7)%
Intergovernmental Revenues	\$11,129,591	\$15,074,400	\$5,464,992	\$(9,609,408)	(63.7)%
Revenue	\$11,129,591	\$15,074,400	\$5,464,992	\$(9,609,408)	(63.7)%
Total Revenue	\$11,129,591	\$15,074,400	\$5,464,992	\$(9,609,408)	(63.7)%
Net Cost	\$2	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to decreasing caseloads.

The change in total revenue is due to a decrease in Federal revenue as a result of a decrease in caseloads. This program is 100% Federally funded.

Human Assistance-Restricted Revenues

Budget Unit Functions & Responsibilities

The Department of **Human Assistance – Restricted Revenues** budget unit was established as part of the FY 2022-23 Recommended Budget and receives revenues generated through the collection and administration of marriage licenses and traffic court fines. These funds are restricted to support shelter-based programs that aid victims of domestic violence and their children by providing 24-hours a day, seven days a week shelter and support services in an undisclosed and secured location. The Department of Human Assistance (DHA) was using these funds to support domestic violence shelters that qualify to accept this type of funding.

As of July 1, 2026, the management of these funds has shifted to the Department of Child, Family and Adult Services (DCFAS) and this budget unit is being closed.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Human Assistance Restricted Funding - Domestic Violence	\$273,139	\$381,072	\$0	\$(381,072)	(100.0)%
Gross Expenditures/Appropriations	\$273,139	\$381,072	\$0	\$(381,072)	(100.0)%
Total Expenditures/Appropriations	\$273,139	\$381,072	\$0	\$(381,072)	(100.0)%
Total Financing Uses	\$273,139	\$381,072	\$0	\$(381,072)	(100.0)%
Revenue	\$248,118	\$235,500	\$0	\$(235,500)	(100.0)%
Total Revenue	\$248,118	\$235,500	\$0	\$(235,500)	(100.0)%
Total Use of Fund Balance	\$170,593	\$145,572	\$0	\$(145,572)	(100.0)%
Total Financing Sources	\$418,711	\$381,072	\$0	\$(381,072)	(100.0)%
Net Cost	\$(145,572)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$273,139	\$229,305	\$0	\$(229,305)	(100.0)%
Appropriation for Contingencies	\$0	\$151,767	\$0	\$(151,767)	(100.0)%
Gross Expenditures/Appropriations	\$273,139	\$381,072	\$0	\$(381,072)	(100.0)%
Total Expenditures/Appropriations	\$273,139	\$381,072	\$0	\$(381,072)	(100.0)%
Total Financing Uses	\$273,139	\$381,072	\$0	\$(381,072)	(100.0)%
Licenses, Permits & Franchises	\$211,973	\$202,500	\$0	\$(202,500)	(100.0)%
Fines, Forfeitures & Penalties	\$27,766	\$33,000	\$0	\$(33,000)	(100.0)%
Revenue from Use Of Money & Property	\$8,380	\$0	\$0	\$0	0.0%
Revenue	\$248,118	\$235,500	\$0	\$(235,500)	(100.0)%
Total Revenue	\$248,118	\$235,500	\$0	\$(235,500)	(100.0)%
Fund Balance	\$170,593	\$145,572	\$0	\$(145,572)	(100.0)%
Total Use of Fund Balance	\$170,593	\$145,572	\$0	\$(145,572)	(100.0)%
Total Financing Sources	\$418,711	\$381,072	\$0	\$(381,072)	(100.0)%
Net Cost	\$(145,572)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total revenues and appropriations is due to transfer of management responsibilities for the restricted fund shifting from DHA to DCFAS. The restricted funding for the Domestic Violence Trust was budgeted by DHA prior to FY 2026-27 and will be budgeted and managed by DCFAS beginning with FY 2026-27 Recommended Budget in Budget Unit 7809900.

Glossary of Terms

A

Account

Descriptive classification of budgetary resources and activities that provide a more detailed breakdown of an object.

Activity

Classification of type of service in a budget unit used to accomplish a function. Each activity must be segregated for budget presentation and financial reporting. (e.g. Health is an activity within the Health and Sanitation Function, Police Protection is an activity within the Public Protection Function, and Elections is an activity within the General Function.)

Actuals

Financial transactions recorded in the County's financial system in a particular year.

Adopted Budget

A one-year spending and financing plan covering the period July 1 through June 30, adopted by resolution of the Board of Supervisors no later than October 2nd. The budget is adopted, and all appropriations established, after a hearing in which changes may be made to the Approved Recommended Budget.

Allocated Cost Process

Process which determines charges to County departments for countywide services such as payroll, internet, facilities, etc. Charges are divided amongst all departments based on full-time equivalent (FTE) position counts and/or other measures of service usage and generally cannot be negotiated.

Appropriation or Budget Appropriation

Authorization granted by the Board of Supervisors, or other responsible governing entity, to make expenditures and to incur obligations for specific purposes by object and budget unit for the fiscal year.

Appropriations for Contingencies

A budgetary provision representing that portion of the financing requirements set aside to meet unforeseen expenditure requirements. These amounts are appropriated through the budget adoption process; however, a four-fifths vote of the Board of Supervisors is required to transfer the appropriations for contingencies and authorize expenditures.

Appropriations Limit

Refers to the Gann Initiative (Proposition 4 on the November 1979 ballot), which imposed limits on the allowable annual appropriations of the State, schools, and most local agencies; limit is generally prior-year appropriations factored by per capita cost increases and population changes.

Approved or Approved Recommended Budget

Prior to June 30th, the Board of Supervisors considers the County Executive's Recommended Budget, makes any revisions, reductions or additions and approves the Recommended Budget as revised. This becomes the Approved or Approved Recommended Budget and provides interim spending authority until a budget is adopted, no later than October 2nd.

Available Financing

All the means of financing a budget (current property taxes, miscellaneous revenues, and fund balance—except for encumbered reserves).

Available Fund Balance

The amount of fund balance available to finance the budget after deducting encumbrances and reserves.

B

Base Budget

The budget year cost for each budget unit's current approved staffing level and programs; that is, the amount needed to fund existing on-going staffing, contracts for services and supply purchases at current levels, adjusted for certain increases or decreases in the cost of doing business.

Budget Document

The instrument used to present a comprehensive financial program to the Board of Supervisors. The budget document usually consists of a message, together with a summary of the proposed expenditures and the means of financing them; schedules that show past years' actual revenues, expenditures, and other data used in making the estimates; and the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budget Unit

A classification for the expenditure requirements of the budget into appropriately identified accounting or cost centers deemed necessary or desirable for control of the financial operation. Except as otherwise provided by law, such units may be devised at the discretion of the Board of Supervisors. Budget units are often departments, and the terms are sometimes used interchangeably, but not all budget units are departments and the budgets for some departments are contained in multiple budget units.

Budgetary Control

The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

Budget Schedules

The schedules prescribed by the State Controller's Office for presentation of the County budget.

C

Capital Assets

Assets including land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital Improvement Plan (CIP)

A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Categorical Reduction

Decreases in departmental revenues, including revenue from fees, service charges, or state or federal allocations, grants, etc. (excluding semi-discretionary funding) that results in a reduction in expenditures.

Cost Allocation Plan

This plan, established under federal guidelines, identifies, distributes, and allows the County to be reimbursed for the costs of services by support groups (such as Purchasing, Personnel, Office of the County Executive, County Counsel) to those departments performing functions supported by federal/state funds.

D

Departmental Revenue

Revenue received by County departments or programs that are legally required to be spent on certain programs. This is distinguished from discretionary revenue that is accounted for in the General Fund's Non-Departmental Revenue budget unit and can be spent on any programs or services based on Board priorities. Most departmental revenue comes from the state and federal governments and fees and charges for services.

Discretionary Revenue

Monies received that are not legally earmarked for a specified program or use. Included in this category are property taxes, sales and use taxes, utility user taxes, and other taxes and payments not restricted in use.

E

Estimated

The amount that is a projected total of what the actual will be by the end of the fiscal year.

Expenditure

Use of an appropriation to purchase goods and services (including services of employees) necessary to carry out the responsibilities of a department or organization. **Financing Sources** All sources currently or projected to be available for the following year, including but not limited to fund balance, interfund reimbursements, revenues, and decreases to reserves.

F

Financing Sources

All sources currently or projected to be available for the following year, including but not limited to fund balance, interfund reimbursements, revenues, and decreases to reserves.

Financing Uses

All appropriations, including intrafund transfers and increases to reserves.

Fiscal Year

Twelve-month period for which a budget is prepared. In Sacramento County, the fiscal year is July 1 to June 30.

Full Time Equivalent (FTE) Position

The budgeted number of full-time equivalent staffing. A full-time equivalent position is generally equal to 2,080 hours a year (40 hours per week times 52 weeks). For example, one full-time position at 40 hours per week, two part-time positions at 20 hours per week, and one part-time position at 32 hours per week equals 2.8 FTEs.

Function

A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. These designations are specified by the State Controller. Example: "Public Protection" is a function.

Fund

A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations. Examples are the General Fund, special revenue funds, capital projects, enterprise, and internal service funds.

Fund Balance

In a governmental fund, the accumulation of revenues minus expenditures from prior years. Fund balance has five components: non-spendable, restricted, committed, assigned, and unassigned.

G

General Fund

The primary County operating fund. The general fund accounts for and reports all financial resources not accounted for and reported in another fund.

General Reserve

Appropriation of resources in a fund to cover potential shortfalls that can only be established upon resolution. Except in cases of a legally declared emergency by a four-fifths vote of the Board, the general reserve may only be established, cancelled, increased, or decreased at the time of adopting the budget. The general reserve may be increased at any time during the fiscal year by a four-fifths vote of the Board.

Growth

Increases in programs, service levels, and/or staffing. This is distinguished from the base budget that includes current staffing levels and programs, adjusted to reflect increases and decreases in the cost of doing business.

I

Interfund Transfers

Flows of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for repayment.

Intrafund Transfers

Transfer of costs between budget units in the same governmental or proprietary fund.

N

Net Cost

The difference, for General Fund budgets, between budgeted appropriations and departmental revenue. The dollar difference is funded by discretionary sources.

O

Object

Major appropriation classification within each budget unit, including Salaries and Employee Benefits, Services and Supplies, Other Charges, Capital Assets, Transfers-Out, Intrafund Transfers, Other Financing Uses, and Appropriations for Contingencies.

R

Recommended Budget

Budget prepared from compiled budget requests from Departments, which is recommended to the Board of Supervisors or other body by the County Executive on or before June 30 of each year.

Reimbursement

Reimbursements are used to reimburse expenditures initially made by one agency/budget unit that are properly applicable to another agency/budget unit within or between certain government funds. Requested Budget Expenditure, revenue and Net Cost levels for each budget unit as requested by the County's departments. Departments submit their budget requests to the Office of the County Executive for review.

Requested Budget

Expenditure, revenue and net cost levels for each budget unit as requested by the County's departments. Departments submit their budget requests to the Office of the County Executive for review.

Reserve

An amount set aside in a fund used to meet cash requirements, emergency expenditures, or future defined requirements. A reserve is not an appropriation and provides a mechanism for legally setting aside funds for future use.

Resolution of Adoption of the Budget

Document formally adopted by the Board of Supervisors after the budget hearing and before October 2 each year, signifying determination of the Adopted Budget.

Retained Earnings

The accumulated earnings of an enterprise or internal service fund.

Revenue(s)

Income from taxes, fees, and other charges, including payments from the federal and state government and excluding Interfund transfers, fund balance, or debt issuance proceeds.

Revised Recommended Budget

Budget which includes revisions to the Approved Recommended Budget based on updated fund balance, state budget changes, and other information, and is recommended to the Board of Supervisors or other body by October 2nd for adoption.

S

Salary Savings

The dollar amount of salaries and employee benefits that can be expected to be saved due to vacancies and turnover of employees.

Semi-Discretionary Revenue

A component of County revenue that includes Proposition 172 and Realignment revenue. There are restrictions on what this money can be spent on, but, within fairly broad parameters, the Board has the authority to allocate this revenue among different programs. Proposition 172 revenue comes from a statewide half cent sales tax and must be used to fund public safety programs. Realignment revenue comes from statewide sales tax and vehicle license fee revenue and must be used to fund certain mental health, public health, social services and public safety programs.

Subobject

Accounts used to classify budgetary resources and activities and provide a more detailed breakdown of an object.

