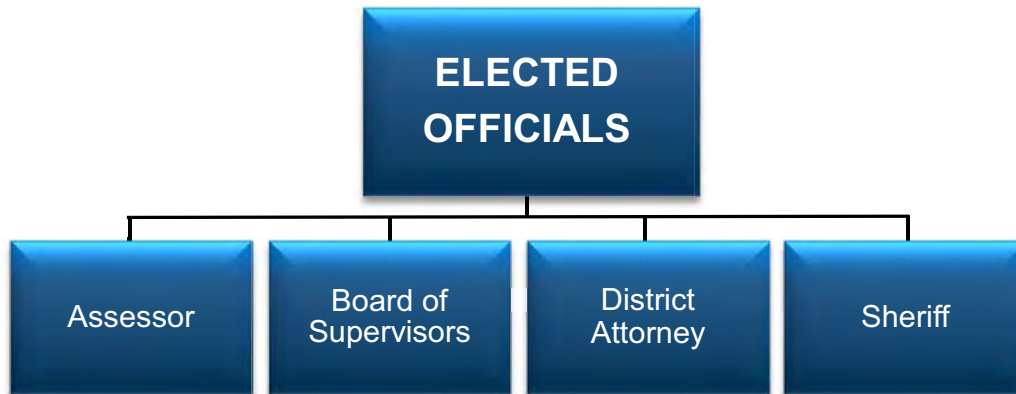


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Agency Structure



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.

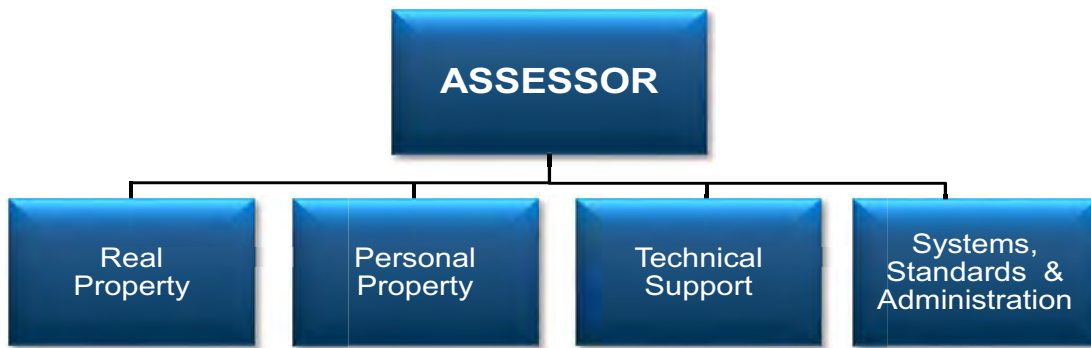
Budget Units/Departments Summary

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

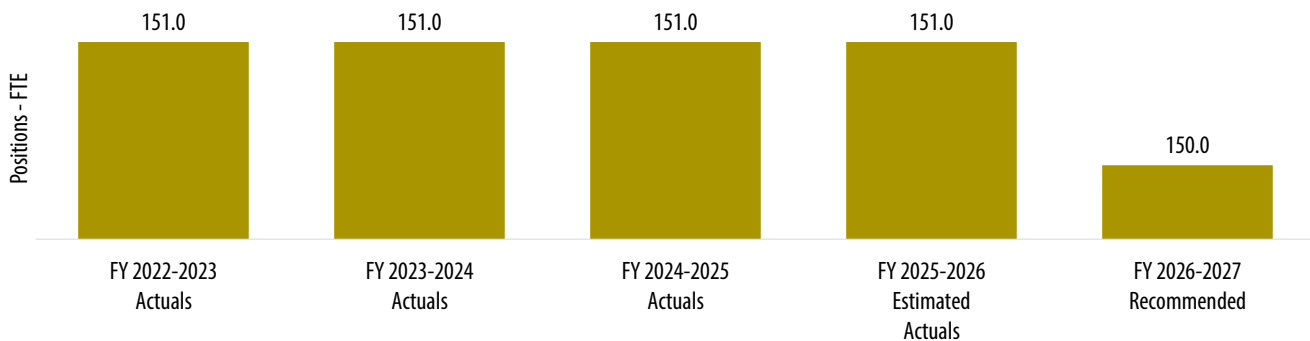
Budget Units/Departments Summary

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

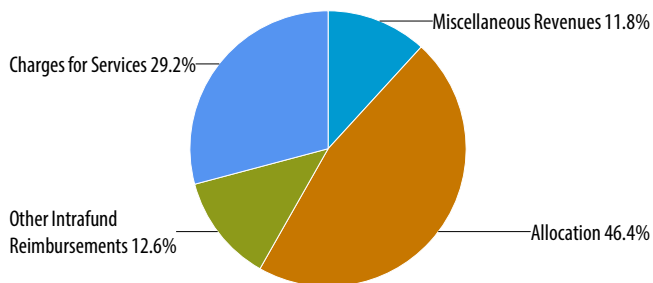
Assessor
Department Structure
Christina Wynn, Assessor



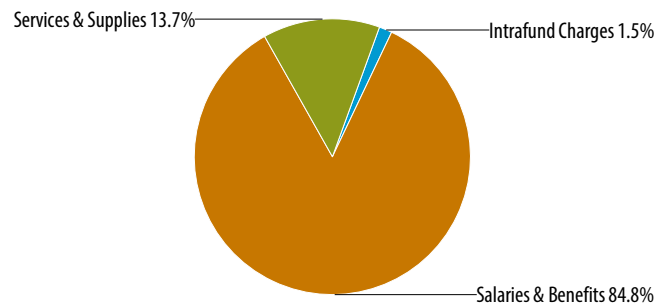
Staffing Trend



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.

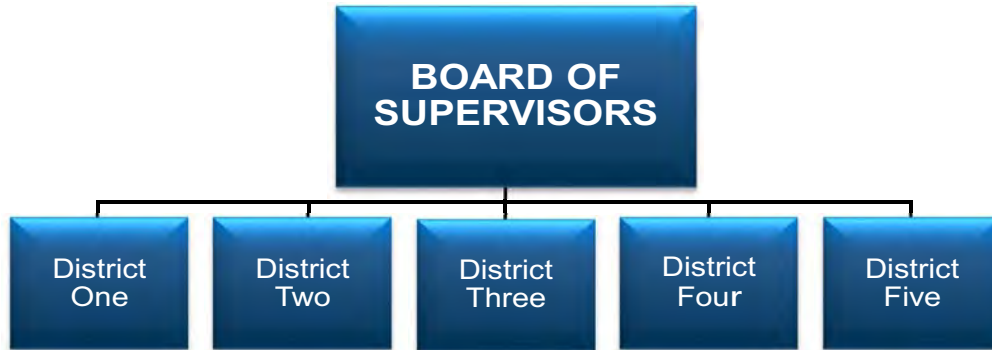
The change in total appropriations, including Intrafund reimbursements, is due to:

- 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.

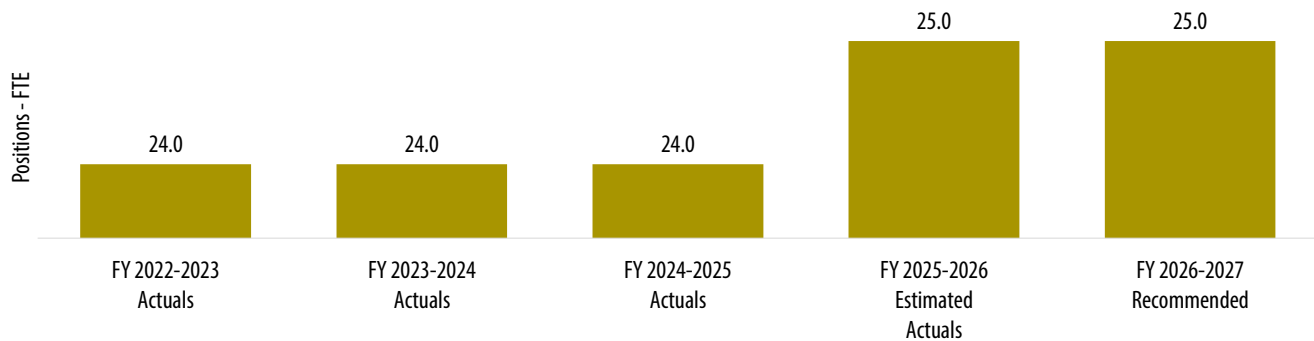
The change in total revenue is due to an increase in the SB 2557 revenues as a result of higher estimated prior year expenditures.

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

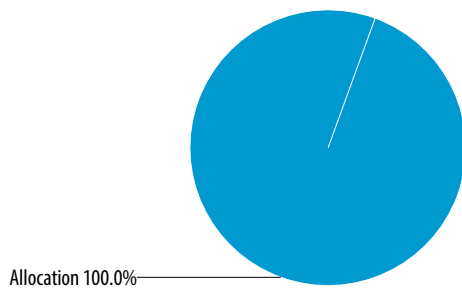
Board of Supervisors



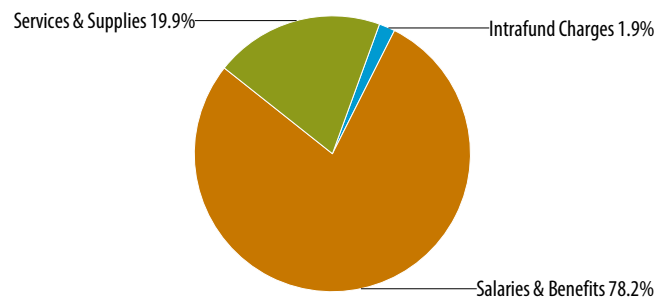
Staffing Trend



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

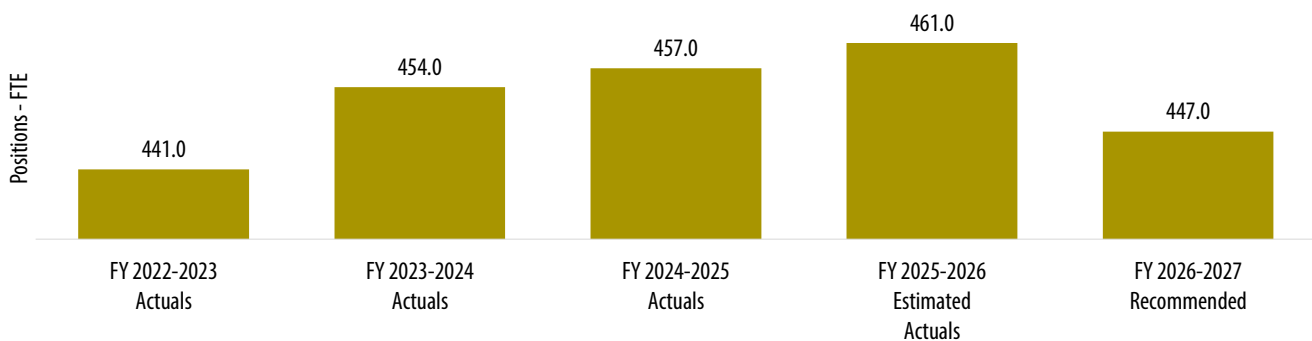
Recommended Reduction Detail for the Program

	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.					

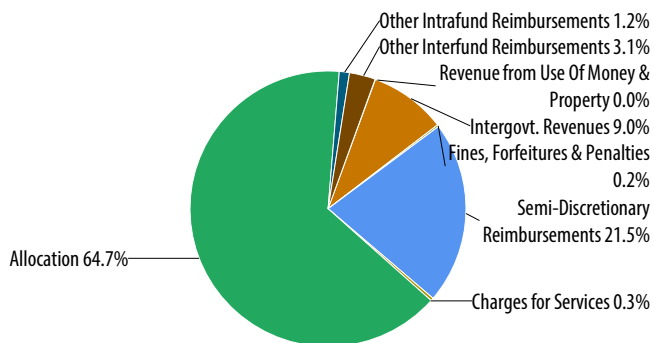
District Attorney Department Structure Thien Ho, District Attorney



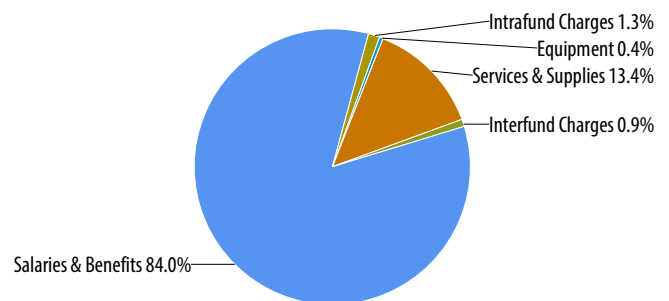
Staffing Trend



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)
<p>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.</p>					
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

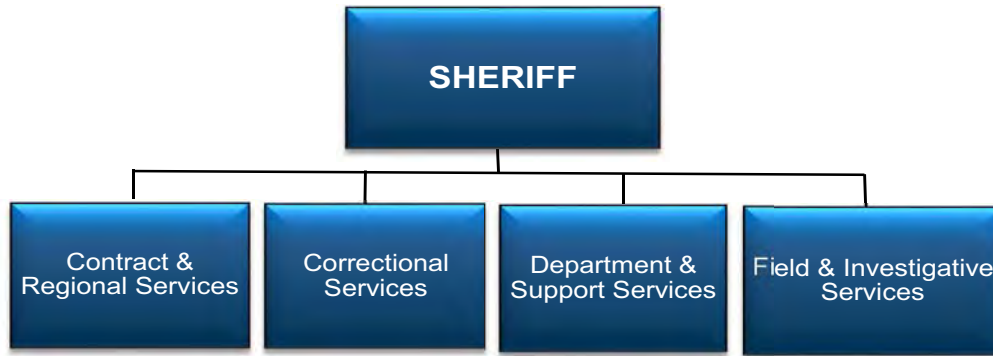
	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$494,061	\$675,000	\$675,000	\$0	0.0%
Appropriation for Contingencies	\$0	\$403,451	\$403,451	\$0	0.0%
Gross Expenditures/Appropriations	\$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

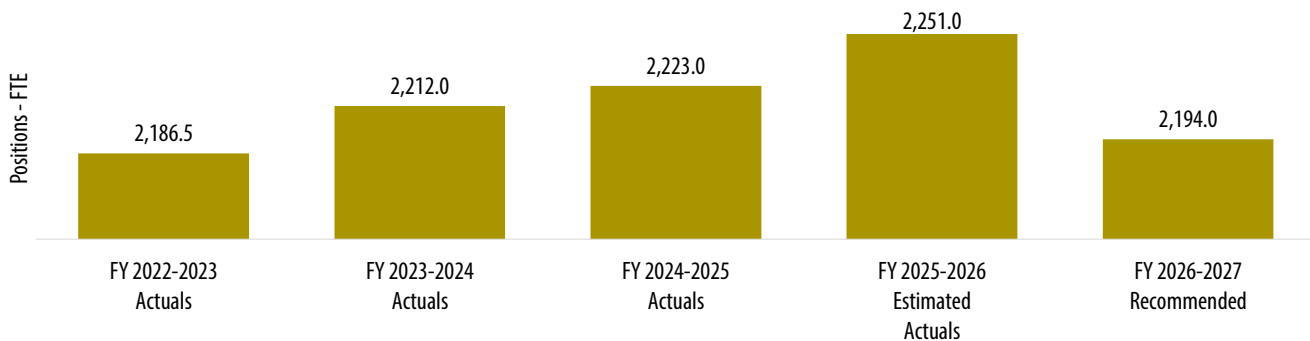
There is no change in total appropriations and contingencies.

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

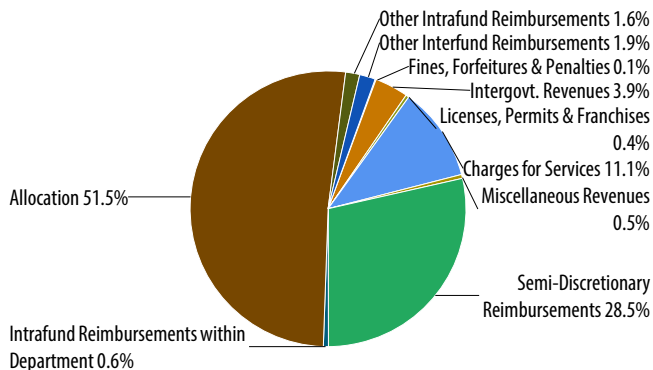
Sheriff
Department Structure
Jim Cooper, Sheriff



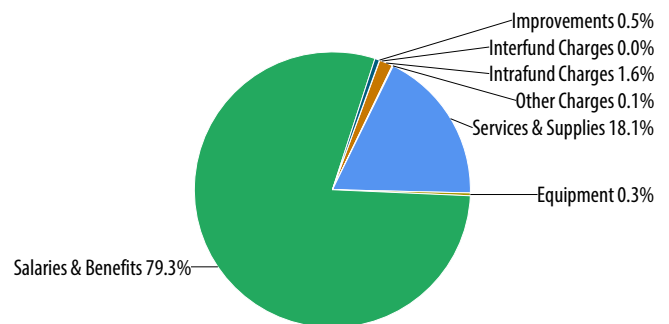
Staffing Trend



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.

SACRAMENTO
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