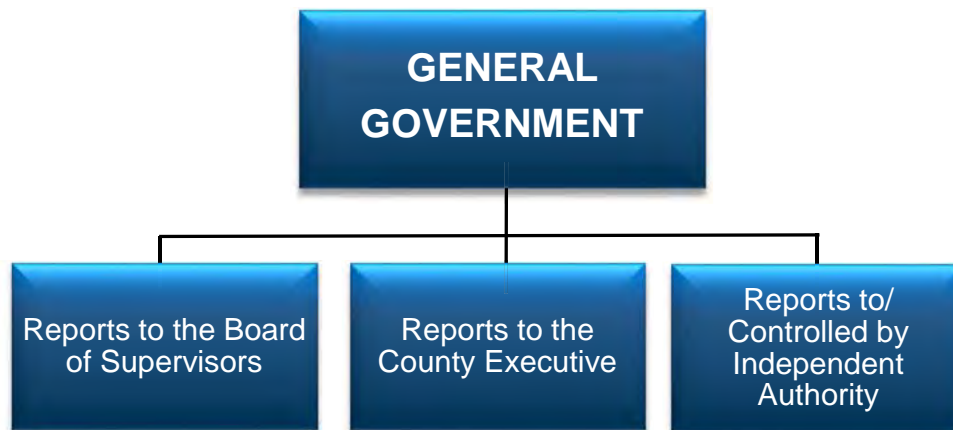


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Agency Structure



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

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

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

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

Budget Units/Departments Summary

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

Budget Units/Departments Summary

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

Budget Units/Departments Summary

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

1991 Realignment

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

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

1991 Realignment Allocations

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

CalWORKS-Related

Program Overview

CalWORKS-Related funding categories include the following:

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

Mental Health

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

The change in total revenue is due to:

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

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

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

Public Health

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

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

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

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

Social Services

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

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

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

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

2011 Realignment

Budget Unit Functions & Responsibilities

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

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

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

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

Summary of Recommended Growth by Program

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

2011 Realignment Allocations

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

Behavioral Health

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

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

Community Corrections (AB 109)

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

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

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

Recommended Growth Detail for the Program

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

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

Community Corrections Planning

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

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

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

Local Innovation

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

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

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

Other Law Enforcement/Public Safety

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

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

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

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

Protective Services

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

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

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

- Protective Services Reserve has decreased \$141,126.

Appropriation For Contingency

Budget Unit Functions & Responsibilities

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

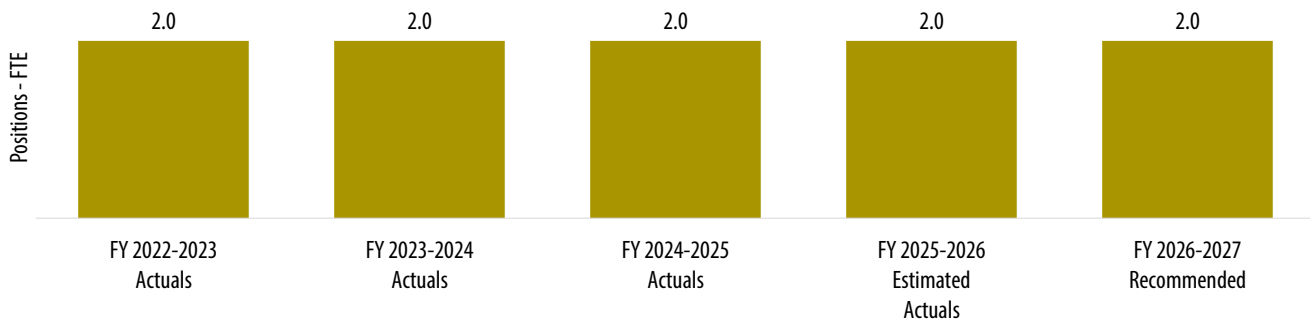
Summary of Changes

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

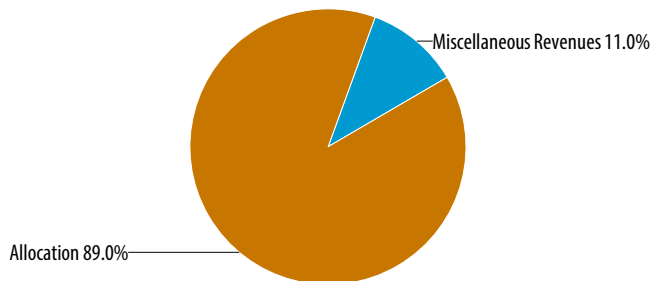
Civil Service Commission
Department Structure
Alice Dowdin Calvillo, Executive Officer



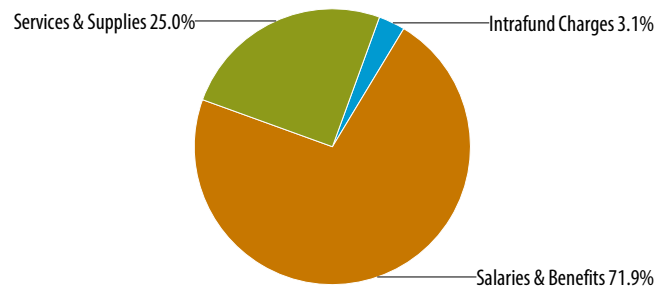
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

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

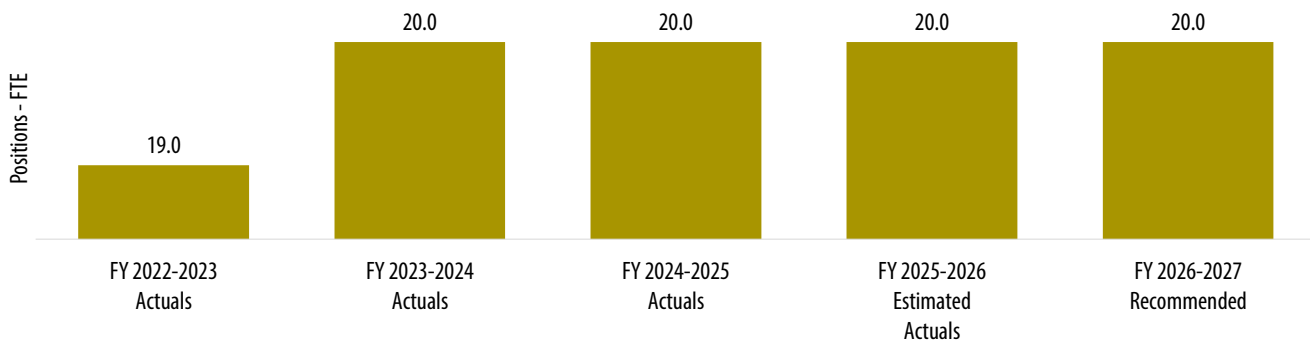
The change in total appropriations is due to:

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

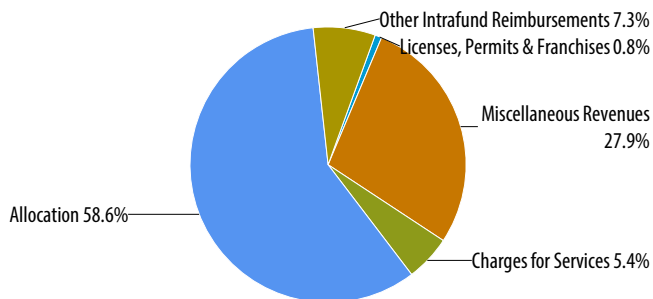
Clerk of the Board
Department Structure
Todd Stermer, Clerk of the Board



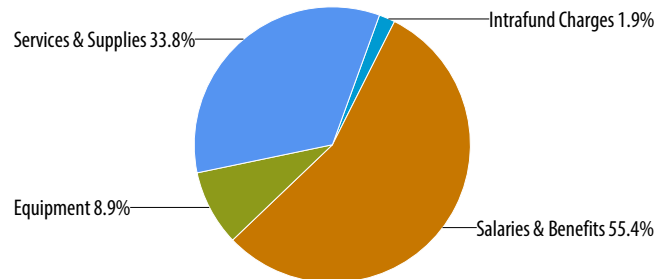
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

- Assessment Appeals
- Clerk of the Board
- Planning Commission

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

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

Summary of Recommended Reductions by Program

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

Assessment Appeals

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

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

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

The change in total revenue is due to:

- An increase in assessment appeal fees.

Clerk of the Board

Program Overview

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

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

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

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

The change in total revenue is due to:

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

Recommended Reduction Detail for the Program

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

Planning Commission

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

The change in total appropriations is due to:

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

The change in total revenue is due to:

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

Community Investment Program

Budget Unit Functions & Responsibilities

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

- Community Investment Program
- Remaining Tobacco Litigation Settlement Allocation

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

FOR INFORMATION ONLY

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Community Investment Program

Program Overview

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

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

FOR INFORMATION ONLY

Program - Budget Appropriations by Object

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

Remaining Tobacco Litigation Settlement Allocation

Program Overview

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

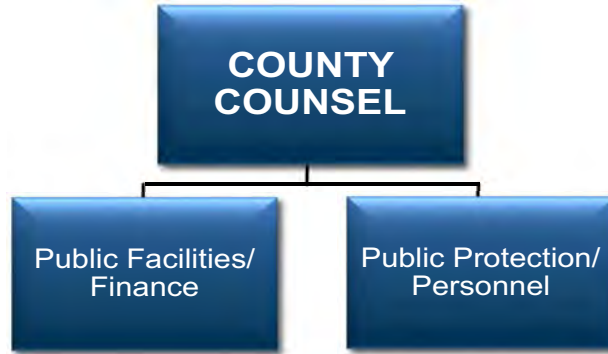
This fund was closed effective FY 2025-26 and all remaining funds were transferred to the Transient Occupancy Tax budget (BU 4060000).

FOR INFORMATION ONLY

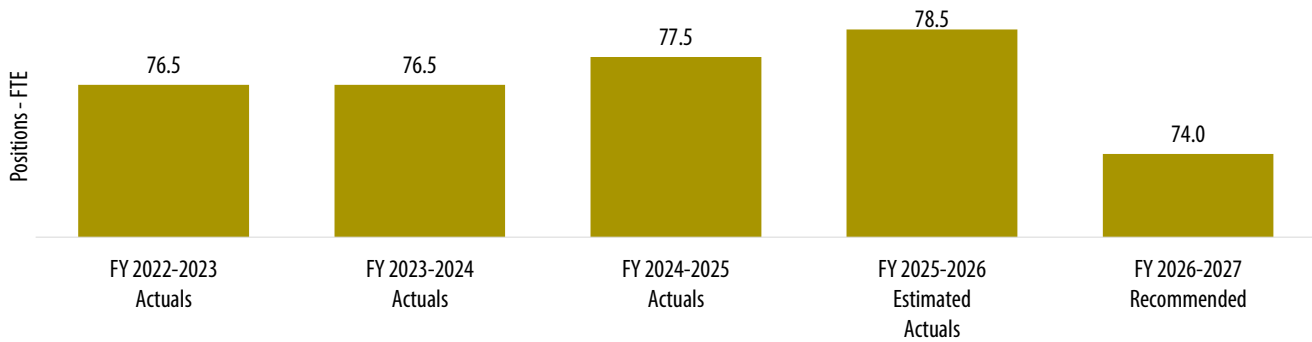
Program - Budget Appropriations by Object

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

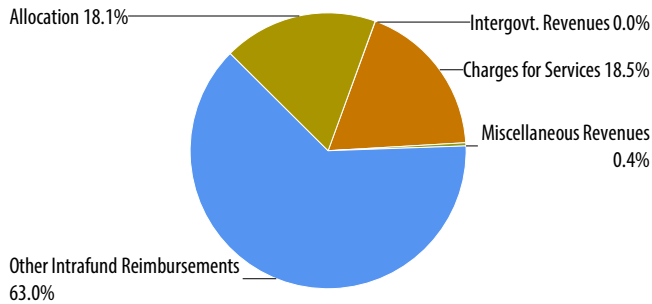
County Council
Department Structure
Lisa A. Travis, County Council



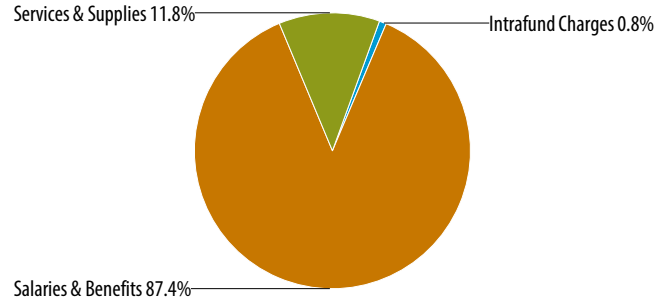
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

Goals

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

Accomplishments

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

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

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

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

The change in total revenue is primarily due to:

- Increased charges for services resulting from increased costs.

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

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

Summary of Recommended Reductions by Program

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

Recommended Reduction Detail for the Program

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

Settlement-Consumer Protection Funds

Budget Unit Functions & Responsibilities

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

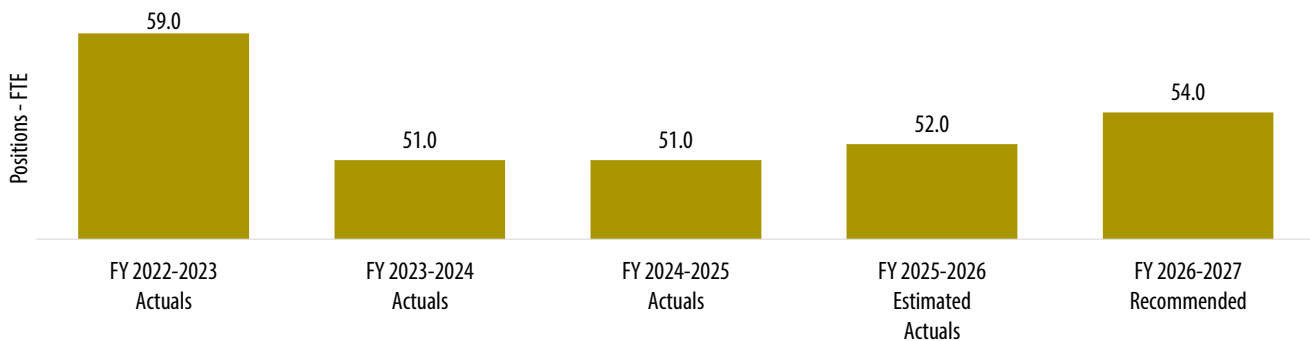
Summary of Changes

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

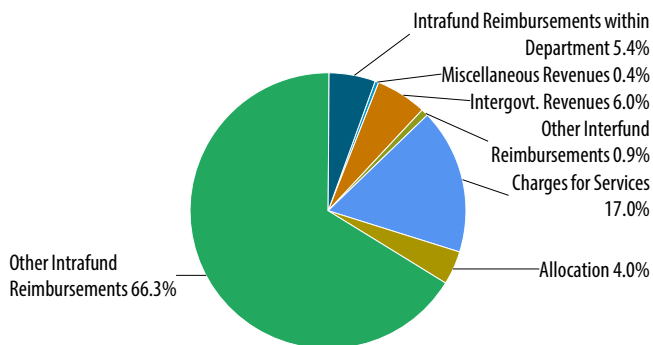
County Executive Cabinet
Department Structure
David Villanueva, County Executive



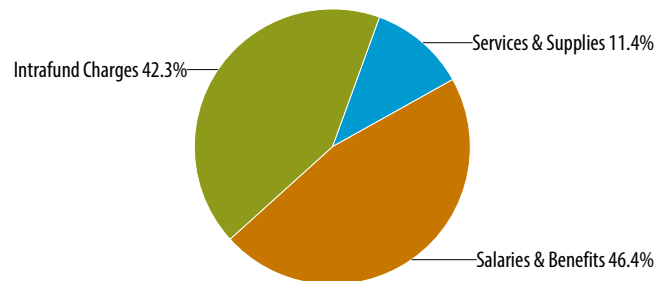
Staffing Trend



Revenue and Reimbursements



Gross Appropriations



Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

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

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

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

Summary of Recommended Growth by Program

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

Summary of Recommended Reductions by Program

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

Budget and Debt Management

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

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

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

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

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

Recommended Reduction Detail for the Program

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

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

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

Executive Cabinet

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

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

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

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

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

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

Government Relations/Legislation

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

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

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

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

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

Local Agency Formation Commission Support

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

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

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

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

Public Information Office

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

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

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

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

The change in total revenue is due to:

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

- Recommended reductions detailed later in this section.

Recommended Growth Detail for the Program

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

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

Recommended Reduction Detail for the Program

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

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

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

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

Antelope Public Facilities Financing Plan

Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

Antelope PFFP Drainage Facilities

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

Antelope PFFP East Antelope Local Roadway

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

Antelope PFFP Roadway Facilities

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

Antelope PFFP Water Facilities and Services

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

CSA No. 10

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

- An increase in special assessments.

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

- There are no changes to reserves.

Countywide Library Facilities

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

Florin Road Capital Project

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

Florin Vineyard No. 1 CFD 2016-2

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

- An increase in special taxes levied as planned.

Florin Vineyard Comm Plan

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

Laguna Community Facilities District

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

Laguna Crk/Elliott Rch CFD No. 1

Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

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

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

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

- An increase in anticipated interest income.

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

Program Overview

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

Program - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

- An increase in anticipated interest income.

Laguna Stonelake CFD

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

- An increase in interest income.

Mather Landscape Maint CFD

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

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

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

The change in total revenue is due to:

- An increase in planned special tax revenue.

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

- There are no changes to reserves.

Mather PFFP

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

McClellan CFD 2004-1

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

- A decrease in special taxes revenue.

Metro Air Park 2001 CFD 2000-1

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

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

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

Metro Air Park Impact Fees

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

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

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

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

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

Metro Air Park Services Tax

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

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

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

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

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

North Vineyard Station Specific Plan

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

North Vineyard Station CFDs

Budget Unit Functions & Responsibilities

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

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

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

North Vineyard Station CFD #1

Program Overview

North Vineyard Station CFD #1 consists of approximately 284 acres that are bound by Florin Road on the north, Gerber Road on the south, and Bradshaw road on the east. This district provides funding for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems. The program is funded by prior bond proceeds as well as special taxes collected within the district boundaries.

Program - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

- An increase in special tax revenue.

North Vineyard Station CFD #2

Program Overview

North Vineyard Station CFD #2 consists of approximately 93 acres that are bound by Florin Road on the north, Gerber Road on the south, Elk Grove-Florin Road on the west and Bradshaw Road on the east. This district provides funding for the construction of roadway and transportation improvements, intersections, landscape improvements, sanitary sewer, storm drainage and potable water systems. The program is funded by prior bond proceeds as well as special taxes collected within the district boundaries.

Program - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

The change in total revenue is due to:

- An increase in special tax revenue.

Park Meadows CFD-Bond Proceeds

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

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

Vineyard Public Facilities Financing Plan

Budget Unit Functions & Responsibilities

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

Goals

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

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

The change in total appropriations is due to:

- A decrease in anticipated professional service activity.

The change in total revenue is due:

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

Financing-Transfers/Reimbursement

Budget Unit Functions & Responsibilities

The **Financing-Transfers/Reimbursements** budget unit accounts for transfers from the General Fund to other county funds.

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Summary of Changes

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

The change in total appropriations is due to:

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

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

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

Summary of Recommended Reductions by Program

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

Recommended Reduction Detail for the Program

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

Fixed Asset Revolving

Budget Unit Functions & Responsibilities

The **Fixed Asset Revolving Fund** program provides for the transfer of funds, as necessary, to the 2020 Refunding Certificates of Participation (COPs) – Fixed Asset Debt Service (see Budget Unit 9300000) for payment of debt service and other costs of the program. Since completion of the draw-down of proceeds from the initial borrowing, this budget unit has provided funds for continuing acquisition of fixed assets and will provide funds throughout the life of the program.

This budget unit will be closed in FY 2024-25, and all transactions will be conducted through the 2020 Certificates of Participation (Budget Unit 3011000) budget.

FOR INFORMATION ONLY

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

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

Interagency Procurement

Budget Unit Functions & Responsibilities

The **Interagency Procurement Fund** was established with the adoption of the Fiscal Year 1990-91 Budget to facilitate the use of the County's Fixed Asset Financing Program (FAFP) by various county departments and by other agencies as permitted by the financing documents. The draw-down of the original proceeds of the borrowing was completed as of April 28, 1994, per the bond covenant requirements. The activities of this fund provide for the following; (1) user agencies are authorized to charge the FAFP to acquire budgeted fixed assets; and encumber funds for future payment of related service charges, (2) collecting user charges from user agencies, (3) accounting for the annual life/debt service aspects of the acquired fixed assets in accordance with the provisions of the financing documents, (4) making appropriate reimbursements/transfers to the Fixed Asset Revolving Fund (Budget Unit 9277000) in accordance with the requirements of the financing documents, (5) other acquisitions and activities as necessary to facilitate the FAFP.

This budget unit will be closed in FY 2024-25, and the remaining outstanding loans will be transacted through the 2020 Certificates of Participation (Budget Unit 3011000) budget.

FOR INFORMATION ONLY

Budget Unit - Budget Appropriations by Program

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

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$3,832,500	\$0	\$0	\$0	0.0%
Interfund Charges	\$800	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$3,833,300	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$3,833,300	\$0	\$0	\$0	0.0%
Total Financing Uses	\$3,833,300	\$0	\$0	\$0	0.0%
Revenue from Use Of Money & Property	\$127,878	\$0	\$0	\$0	0.0%
Charges for Services	\$1,038,532	\$0	\$0	\$0	0.0%
Revenue	\$1,166,410	\$0	\$0	\$0	0.0%
Other Interfund Reimbursements	\$2,561,243	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$2,561,243	\$0	\$0	\$0	0.0%
Total Revenue	\$3,727,653	\$0	\$0	\$0	0.0%
Fund Balance	\$105,646	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$105,646	\$0	\$0	\$0	0.0%
Total Financing Sources	\$3,833,299	\$0	\$0	\$0	0.0%
Net Cost	\$0	\$0	\$0	\$0	0.0%

Neighborhood Revitalization

Budget Unit Functions & Responsibilities

The **Neighborhood Revitalization Fund (NRF)** provides resources for neighborhood revitalization activities that complement County investments. This budget includes proceeds from the sale of Redevelopment Agency properties purchased with tax-exempt bond funds, prior year revenue from the Sierra 99 Gateway digital sign, as well as one-time funding restricted for affordable housing projects. A portion of funds must be used for capital improvement projects in the former Redevelopment Project Area. Programs include:

- Affordable Housing
- Neighborhood Revitalization – Redevelopment
- Neighborhood Revitalization – Unrestricted

Goals

- Provide funding for revitalization and community enhancement activities.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Affordable Housing	\$0	\$334,382	\$395,796	\$61,414	18.4%
Neighborhood Revitalization - Redevelopment	\$0	\$366,981	\$0	\$(366,981)	(100.0)%
Neighborhood Revitalization - Unrestricted	\$3,170,000	\$598,369	\$515,076	\$(83,293)	(13.9)%
Gross Expenditures/Appropriations	\$3,170,000	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Total Expenditures/Appropriations	\$3,170,000	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Total Financing Uses	\$3,170,000	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Revenue	\$130,000	\$207,000	\$128,121	\$(78,879)	(38.1)%
Total Revenue	\$130,000	\$207,000	\$128,121	\$(78,879)	(38.1)%
Total Use of Fund Balance	\$4,132,732	\$1,092,732	\$782,751	\$(309,981)	(28.4)%
Total Financing Sources	\$4,262,732	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Net Cost	\$(1,092,732)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$0	\$1,299,732	\$510,872	\$(788,860)	(60.7)%
Interfund Charges	\$3,170,000	\$0	\$400,000	\$400,000	100.0%
Gross Expenditures/Appropriations	\$3,170,000	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Total Expenditures/Appropriations	\$3,170,000	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Total Financing Uses	\$3,170,000	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Revenue from Use Of Money & Property	\$0	\$0	\$128,121	\$128,121	100.0%
Miscellaneous Revenues	\$130,000	\$207,000	\$0	\$(207,000)	(100.0)%
Revenue	\$130,000	\$207,000	\$128,121	\$(78,879)	(38.1)%
Total Revenue	\$130,000	\$207,000	\$128,121	\$(78,879)	(38.1)%
Fund Balance	\$4,132,732	\$1,092,732	\$782,751	\$(309,981)	(28.4)%
Total Use of Fund Balance	\$4,132,732	\$1,092,732	\$782,751	\$(309,981)	(28.4)%
Total Financing Sources	\$4,262,732	\$1,299,732	\$910,872	\$(388,860)	(29.9)%
Net Cost	\$(1,092,732)	\$0	\$0	\$0	0.0%

Summary of Changes

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

Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Neighborhood Revitalization - Unrestricted	0	0	0	0	0.0

Affordable Housing

Program Overview

Affordable Housing includes funding from the one-time distribution of assets in FY 2019-20 resulting from the dissolution of the Delta Counties Home Mortgage Finance Authority (Authority). The purpose of the Authority was to provide financing in the form of loans to respective Members' residents for the construction, acquisition, and rehabilitation of homes. The Authority issued bonds and used the bond proceeds to make such loans. All of the loans were repaid to the Authority, and the bonds were paid in full with interest and retired.

These funds are to be used for single and multi-family affordable housing purposes per Part 5 Division 31 of the Health and Safety Code, which includes sections 52000 to 52106.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$0	\$334,382	\$395,796	\$61,414	18.4%
Gross Expenditures/Appropriations	\$0	\$334,382	\$395,796	\$61,414	18.4%
Total Expenditures/Appropriations	\$0	\$334,382	\$395,796	\$61,414	18.4%
Total Financing Uses	\$0	\$334,382	\$395,796	\$61,414	18.4%
Revenue from Use Of Money & Property	\$0	\$0	\$61,414	\$61,414	100.0%
Revenue	\$0	\$0	\$61,414	\$61,414	100.0%
Total Revenue	\$0	\$0	\$61,414	\$61,414	100.0%
Fund Balance	\$334,382	\$334,382	\$334,382	\$0	0.0%
Total Use of Fund Balance	\$334,382	\$334,382	\$334,382	\$0	0.0%
Total Financing Sources	\$334,382	\$334,382	\$395,796	\$61,414	18.4%
Net Cost	\$(334,382)	\$0	\$0	\$0	0.0%

Summary of Changes

Appropriations in this program are matched to available funding.

The change in total appropriations is due to:

- An increase in the remaining available fund balance carryover, resulting from prior year expenditures.

The change in total revenue is due to:

- An increase in interest income.

Neighborhood Revitalization - Redevelopment

Program Overview

Neighborhood Revitalization – Redevelopment includes proceeds from the sale of Redevelopment Agency property to the City of Sacramento that was purchased with Tax Exempt Bonds and funds projects in the Downtown Redevelopment Area and Oak Park Redevelopment area.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$0	\$366,981	\$0	\$(366,981)	(100.0)%
Gross Expenditures/Appropriations	\$0	\$366,981	\$0	\$(366,981)	(100.0)%
Total Expenditures/Appropriations	\$0	\$366,981	\$0	\$(366,981)	(100.0)%
Total Financing Uses	\$0	\$366,981	\$0	\$(366,981)	(100.0)%
Total Revenue	\$0	\$0	\$0	\$0	0.0%
Fund Balance	\$366,981	\$366,981	\$0	\$(366,981)	(100.0)%
Total Use of Fund Balance	\$366,981	\$366,981	\$0	\$(366,981)	(100.0)%
Total Financing Sources	\$366,981	\$366,981	\$0	\$(366,981)	(100.0)%
Net Cost	\$(366,981)	\$0	\$0	\$0	0.0%

Summary of Changes

Appropriations in this program are matched to available funding.

The change in total appropriations is due to:

- A decrease in the remaining available fund balance carryover, resulting from prior year expenditures.

Neighborhood Revitalization - Unrestricted

Program Overview

Neighborhood Revitalization – Unrestricted provides funds for activities that complement County investments and includes revenue from the Sierra 99 Gateway digital sign that is intended to be used to plan or implement improvements to corridors or neighborhoods to address blight or improve the health, safety, and economic vitality of commercial corridors and neighborhoods within the unincorporated County.

Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$0	\$598,369	\$115,076	\$(483,293)	(80.8)%
Interfund Charges	\$3,170,000	\$0	\$400,000	\$400,000	100.0%
Gross Expenditures/Appropriations	\$3,170,000	\$598,369	\$515,076	\$(83,293)	(13.9)%
Total Expenditures/Appropriations	\$3,170,000	\$598,369	\$515,076	\$(83,293)	(13.9)%
Total Financing Uses	\$3,170,000	\$598,369	\$515,076	\$(83,293)	(13.9)%
Revenue from Use Of Money & Property	\$0	\$0	\$66,707	\$66,707	100.0%
Miscellaneous Revenues	\$130,000	\$207,000	\$0	\$(207,000)	(100.0)%
Revenue	\$130,000	\$207,000	\$66,707	\$(140,293)	(67.8)%
Total Revenue	\$130,000	\$207,000	\$66,707	\$(140,293)	(67.8)%
Fund Balance	\$3,431,369	\$391,369	\$448,369	\$57,000	14.6%
Total Use of Fund Balance	\$3,431,369	\$391,369	\$448,369	\$57,000	14.6%
Total Financing Sources	\$3,561,369	\$598,369	\$515,076	\$(83,293)	(13.9)%
Net Cost	\$(391,369)	\$0	\$0	\$0	0.0%

Summary of Changes

Appropriations in this program are matched to available funding.

The change in total appropriations is due to:

- A decrease in the remaining available fund balance carryover, resulting from prior year expenditures.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in Sierra 99 billboard revenue.
- A increase in interest income.

Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
NRF - Funding for Community Development Department's Infill Program					
	0	0	0	0	0.0

Add one-time funding of \$400,000 offset by Neighborhood Revitalization Fund funding to support the County's Infill Program and ensure timely completion of Board priorities, including Housing and Infill Zoning Code Amendments and targeted commercial corridor initiatives. Consultant support will provide specialized expertise to evaluate infrastructure constraints, identify financing mechanisms and grant opportunities, analyze key opportunity sites, and assess public-private partnership strategies to advance corridor revitalization. These efforts will help streamline review and processing of housing and non-residential development and create long-term permitting and delivery efficiencies. The Infill Program was established to revitalize aging commercial corridors as a core General Plan growth strategy but was discontinued during the recession and remains understaffed and underfunded despite renewed Board focus. Commercial corridor revitalization supports livable, walkable neighborhoods and advances sustainability and carbon neutrality goals. Without this investment, the County risks delaying priority code updates and corridor reinvestment efforts due to insufficient technical and implementation capacity. This request is contingent upon approval of a linked growth request in the Community Development Department budget (BU 5720000).

Non-Departmental Costs/General Fund

Budget Unit Functions & Responsibilities

The **Non-Departmental Costs/General Fund** budget unit provides appropriations for costs associated with mandated contributions and contractual obligations including countywide annual financial audits, search and rescue claims, contribution to the Sacramento Area Council of Governments and costs associated with central support of countywide operations such as transit subsidies, State Legislative Advocacy, subsidy for fire protection at McClellan, youth commission support, memberships to statewide and national organizations, and pension and liability payments for the Sacramento Regional Human Rights/Fair Housing Commission.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Non-Departmental Costs/General Fund	\$25,619,104	\$25,714,201	\$23,840,529	\$(1,873,672)	(7.3)%
Gross Expenditures/Appropriations	\$25,619,104	\$25,714,201	\$23,840,529	\$(1,873,672)	(7.3)%
Total Expenditures/Appropriations	\$25,619,104	\$25,714,201	\$23,840,529	\$(1,873,672)	(7.3)%
Revenue	\$750	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$100,662	\$193,318	\$0	\$(193,318)	(100.0)%
Total Revenue	\$101,412	\$193,318	\$0	\$(193,318)	(100.0)%
Net Cost	\$25,517,691	\$25,520,883	\$23,840,529	\$(1,680,354)	(6.6)%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$446	\$0	\$0	\$0	0.0%
Services & Supplies	\$18,256,345	\$16,253,329	\$12,967,267	\$(3,286,062)	(20.2)%
Other Charges	\$107,727	\$2,415,985	\$2,409,147	\$(6,838)	(0.3)%
Interfund Charges	\$2,797,720	\$2,671,933	\$3,927,077	\$1,255,144	47.0%
Intrafund Charges	\$4,456,866	\$4,372,954	\$4,537,038	\$164,084	3.8%
Gross Expenditures/Appropriations	\$25,619,104	\$25,714,201	\$23,840,529	\$(1,873,672)	(7.3)%
Total Expenditures/Appropriations	\$25,619,104	\$25,714,201	\$23,840,529	\$(1,873,672)	(7.3)%
Revenue from Use Of Money & Property	\$750	\$0	\$0	\$0	0.0%
Revenue	\$750	\$0	\$0	\$0	0.0%
Other Interfund Reimbursements	\$100,662	\$193,318	\$0	\$(193,318)	(100.0)%
Total Interfund Reimbursements	\$100,662	\$193,318	\$0	\$(193,318)	(100.0)%
Total Revenue	\$101,412	\$193,318	\$0	\$(193,318)	(100.0)%
Net Cost	\$25,517,691	\$25,520,883	\$23,840,529	\$(1,680,354)	(6.6)%

Summary of Changes

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

The change in total appropriations is due to:

- An increase in legislative state advocacy services resulting from a renewed contract with Cruz Strategies which reflects an increase in cost of doing business.
- A decrease in obligation set aside for debt service payment related to Sutter Health Park.
- An increase in debt service costs related to outstanding fixed asset acquisition loans.
- An increase in property tax administration fees.
- Recommended reduction detailed below.

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

- A reclassification of shared expenses related to the Delta Conveyance Project with the Water Agency Enterprise from interfund reimbursement to negative appropriation.

Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Non-Departmental Costs/General Fund	(3,000,000)	0	0	(3,000,000)	0.0

Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
NDC-GF - Terminate Sales Tax Agreement with City of Sacramento	(3,000,000)	0	0	(3,000,000)	0.0

Terminate the agreement with the City of Sacramento relating to joint support of vehicle dealers wherein the City and County equally share in sales tax revenues in excess of 2008 base revenues that are generated by vehicle dealers in the unincorporated County and the City. The County would retain 100% of sales tax revenue generated in the unincorporated County and receive 0% of sales tax revenue from vehicle dealerships located in the City.

Non-Departmental Revenues/General Fund

Budget Unit Functions & Responsibilities

The **Non-Departmental Revenues/General Fund** budget unit accounts for major general purpose revenues, such as property taxes, sales tax, property tax in lieu of vehicle license fees, and utility user tax, not linked to a specific program or activity. These major sources of revenues, along with General Fund balance and net reserve changes, are the sources of the net general purpose financing allocations to General Fund departments and the Courts.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Total Expenditures/Appropriations	\$0	\$0	\$0	\$0	0.0%
Revenue	\$924,848,540	\$930,444,068	\$953,750,251	\$23,306,183	2.5%
Total Interfund Reimbursements	\$12,950,369	\$14,464,429	\$13,362,683	\$(1,101,746)	(7.6)%
Total Revenue	\$937,798,909	\$944,908,497	\$967,112,934	\$22,204,437	2.3%
Net Cost	\$(937,798,909)	\$(944,908,497)	\$(967,112,934)	\$(22,204,437)	2.3%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Total Expenditures/Appropriations	\$0	\$0	\$0	\$0	0.0%
Taxes	\$855,479,169	\$864,540,119	\$900,767,454	\$36,227,335	4.2%
Licenses, Permits & Franchises	\$4,431,041	\$3,169,040	\$1,800,000	\$(1,369,040)	(43.2)%
Fines, Forfeitures & Penalties	\$8,065,005	\$8,375,000	\$7,500,000	\$(875,000)	(10.4)%
Revenue from Use Of Money & Property	\$18,626,439	\$13,300,000	\$6,200,000	\$(7,100,000)	(53.4)%
Intergovernmental Revenues	\$33,521,053	\$32,970,411	\$31,734,232	\$(1,236,179)	(3.7)%
Charges for Services	\$593	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$4,725,239	\$8,089,498	\$5,748,565	\$(2,340,933)	(28.9)%
Revenue	\$924,848,540	\$930,444,068	\$953,750,251	\$23,306,183	2.5%
Other Interfund Reimbursements	\$12,950,369	\$14,464,429	\$13,362,683	\$(1,101,746)	(7.6)%
Total Interfund Reimbursements	\$12,950,369	\$14,464,429	\$13,362,683	\$(1,101,746)	(7.6)%
Total Revenue	\$937,798,909	\$944,908,497	\$967,112,934	\$22,204,437	2.3%
Net Cost	\$(937,798,909)	\$(944,908,497)	\$(967,112,934)	\$(22,204,437)	2.3%

Summary of Changes

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

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

- Increases in Secured Property Tax and Property Tax in-Lieu of Vehicle License Fee (VLF) revenue resulting from anticipated increases in assessed value on secured property.
- Estimated increases in Sales and Use Tax and Utility User Tax revenue.
- Decreases in franchise fee revenue due to declining cable television subscription, resulting in Sacramento Metropolitan Cable Television Commission eliminating distribution of its shared revenue to member agencies, including Sacramento County.
- Decreases in interest income from pooled investments due to lower revised estimates of average daily cash balances.
- Decreases in Intergovernmental Revenues, as a result of the State of California's discontinuance of AB1869 criminal fees backfill to counties, ending a five year allocation.
- A decrease in Countywide Cost Plan recovery as a result of true-up of actual costs.
- A decrease in reimbursements from the Teeter Plan to the General Fund.

This budget unit shows a negative Net Cost of \$967,112,934, which reflects the amount of discretionary revenue and reimbursements available to help fund County needs.

2004 Pension Obligation Bond-Debt Service

Budget Unit Functions & Responsibilities

The **2004 Pension Obligation Bond-Debt Service** budget unit provides for the appropriations for the annual debt service and related financial services costs for the County of Sacramento Taxable Pension Funding Bonds Series 2004 approved by the Board of Supervisors on June 15, 2004, by Resolution Number 2004-0784 and subsequent related transactions.

The bonds were sold in June 2004 and closed in July 2004. The proceeds from the bond issue were utilized to pay a portion of the estimated Unfunded Accrued Actuarial Liability (UAAL) as of July 1, 2004, owed by the County to the Sacramento County Employees' Retirement System (SCERS) as of July 1, 2004. The UAAL was incurred as a result of labor agreements which provided for enhanced retirement benefits for County employees and negative investment returns by the system during Fiscal Year 2002-03. The bonds were issued as Convertible Auction Rate Securities (CARS), Series 2004C-1 (\$324,582,426.50), 2004C-2 (\$39,147,165.75) and 2004C-3 (\$62,401,528). CARS were a structure that combined the debt service deferral feature of Capital Appreciation Bonds (CABS) with Auction Rate Securities. The CARS paid no debt service until 2006, when they incrementally converted to conventional Auction Rate Securities. At each conversion date (July 10, 2006, 2009 and 2014) the County had the ability to call and pay down any amount of the CARS. The County also had the ability to direct the remarketing agents to sell the converted CARS in any one of several interest rate modes.

Due to market disruptions the County issued four series of refunding bonds, the 2008 Floating Rate Notes, the 2009 Floating Rate Notes, the 2011 Fixed Rate Refunding Bonds, and finally the 2013 Fixed Rate Refunding Bonds. In 2023, the 2030 maturity of the 2008 Floating Rate Notes were refunded to convert the index rate of the Bonds and the related Swaps from the London Interbank Offering Rate to the Secured Overnight Financing Rate. In 2025, the 2013 Refunding Bonds were paid off in full.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
2004 Pension Obligation Bond - Debt Service	\$149,747,850	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Gross Expenditures/Appropriations	\$149,747,850	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Total Expenditures/Appropriations	\$149,747,850	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Total Financing Uses	\$149,747,850	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Revenue	\$149,876,014	\$127,969,736	\$42,080,022	\$(85,889,714)	(67.1)%
Total Revenue	\$149,876,014	\$127,969,736	\$42,080,022	\$(85,889,714)	(67.1)%
Total Use of Fund Balance	\$2,391,974	\$2,520,138	\$2,028,138	\$(492,000)	(19.5)%
Total Financing Sources	\$152,267,988	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Net Cost	\$(2,520,138)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$1,036,709	\$2,820,138	\$2,328,138	\$(492,000)	(17.4)%
Other Charges	\$148,711,141	\$127,669,736	\$41,780,022	\$(85,889,714)	(67.3)%
Gross Expenditures/Appropriations	\$149,747,850	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Total Expenditures/Appropriations	\$149,747,850	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Total Financing Uses	\$149,747,850	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Revenue from Use Of Money & Property	\$149,876,014	\$127,969,736	\$42,080,022	\$(85,889,714)	(67.1)%
Revenue	\$149,876,014	\$127,969,736	\$42,080,022	\$(85,889,714)	(67.1)%
Total Revenue	\$149,876,014	\$127,969,736	\$42,080,022	\$(85,889,714)	(67.1)%
Fund Balance	\$2,391,974	\$2,520,138	\$2,028,138	\$(492,000)	(19.5)%
Total Use of Fund Balance	\$2,391,974	\$2,520,138	\$2,028,138	\$(492,000)	(19.5)%
Total Financing Sources	\$152,267,988	\$130,489,874	\$44,108,160	\$(86,381,714)	(66.2)%
Net Cost	\$(2,520,138)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- Decrease in services and supplies due to a lower anticipated available fund balance.
- Decreased debt service payments being made in this fund as a result of lower debt service owed for FY 2026-27.

The change in total revenue is due to:

- Decreased revenues into the fund to cover the lower debt service.

2018 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

The **2018 Refunding Certificates of Participation (COPs)-Debt Service** budget unit provides for the annual lease payments for the 2018 Refunding Certificates of Participation issued on November 15, 2018. These 2018 Refunding Certificates of Participation refunded the County's 1997 Refunding Certificates of Participation (Coroner/Crime Lab and Data Center), 2003 Public Facilities Project Certificates of Participation (various capital projects), the 2006 Public Facilities Projects Certificates of Participation (Fleet Maintenance and Voter Registration/Sheriff Station House Facilities) and the 2007 Certificates of Participation (Animal Care Facility and a 120 bed expansion of the Youth Detention Facility). Although the financing for all of these issuances were consolidated into a two series issue, the debt service related to each is segregated so that the appropriate amounts are charged to the operating funds/budgets of the departments that operate each facility.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
2018 Refunding COPs - Debt Service	\$9,867,732	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Gross Expenditures/Appropriations	\$9,867,732	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Total Expenditures/Appropriations	\$9,867,732	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Total Financing Uses	\$9,867,732	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Revenue	\$150,433	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$9,802,000	\$9,804,435	\$9,798,260	\$(6,175)	(0.1)%
Total Revenue	\$9,952,433	\$9,804,435	\$9,798,260	\$(6,175)	(0.1)%
Total Use of Fund Balance	\$547,485	\$632,186	\$601,002	\$(31,184)	(4.9)%
Total Financing Sources	\$10,499,918	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Net Cost	\$(632,186)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$212,064	\$772,246	\$741,012	\$(31,234)	(4.0)%
Other Charges	\$9,655,668	\$9,664,375	\$9,658,250	\$(6,125)	(0.1)%
Gross Expenditures/Appropriations	\$9,867,732	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Total Expenditures/Appropriations	\$9,867,732	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Total Financing Uses	\$9,867,732	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Revenue from Use Of Money & Property	\$150,433	\$0	\$0	\$0	0.0%
Revenue	\$150,433	\$0	\$0	\$0	0.0%
Other Interfund Reimbursements	\$9,802,000	\$9,804,435	\$9,798,260	\$(6,175)	(0.1)%
Total Interfund Reimbursements	\$9,802,000	\$9,804,435	\$9,798,260	\$(6,175)	(0.1)%
Total Revenue	\$9,952,433	\$9,804,435	\$9,798,260	\$(6,175)	(0.1)%
Fund Balance	\$547,485	\$632,186	\$601,002	\$(31,184)	(4.9)%
Total Use of Fund Balance	\$547,485	\$632,186	\$601,002	\$(31,184)	(4.9)%
Total Financing Sources	\$10,499,918	\$10,436,621	\$10,399,262	\$(37,359)	(0.4)%
Net Cost	\$(632,186)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in services and supplies due to estimated available fund balance.
- A slight decrease in planned debt service payments.

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

- Decrease in Interfund Reimbursements is due to lower debt service payments.

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

- There are no changes to reserves.

2020 Refunding COPs-Debt Service

Budget Unit Functions & Responsibilities

The **2020 Refunding Certificates of Participation (COPs) - Debt Service** budget unit provides for the annual lease payments for the governmental funds portion of the 2020 Refunding Certificates of Participation issued on October 15, 2020. The 2020 Refunding Certificates of Participation refunded the County's 2010 Refunding Certificates of Participation, which previously refunded the County's 1990 Certificates of Participation (Fixed Asset Acquisition Fund), 2003 Refunding Certificates of Participation (Main Jail) and the 1999 Refunding Certificates of Participation (Cherry Island Golf Course and the County Employees Parking Garage).

As of Fiscal Year 2025-26, this budget unit will also include transactions associated with outstanding fixed asset acquisition loans previously tracked under budget unit 9030000 (Interagency Procurement).

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
2020 Refunding COPs - Debt Service	\$3,965,386	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Gross Expenditures/Appropriations	\$3,965,386	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Total Expenditures/Appropriations	\$3,965,386	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Total Financing Uses	\$3,965,386	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Revenue	\$201,999	\$1,166,566	\$138,348	\$(1,028,218)	(88.1)%
Total Interfund Reimbursements	\$3,842,381	\$2,435,353	\$3,690,778	\$1,255,425	51.6%
Total Revenue	\$4,044,380	\$3,601,919	\$3,829,126	\$227,207	6.3%
Total Use of Fund Balance	\$369,581	\$448,576	\$144,292	\$(304,284)	(67.8)%
Total Financing Sources	\$4,413,961	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Net Cost	\$(448,575)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$227,886	\$318,495	\$239,293	\$(79,202)	(24.9)%
Other Charges	\$3,737,500	\$3,732,000	\$3,734,125	\$2,125	0.1%
Gross Expenditures/Appropriations	\$3,965,386	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Total Expenditures/Appropriations	\$3,965,386	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Total Financing Uses	\$3,965,386	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Revenue from Use Of Money & Property	\$201,999	\$52,956	\$5,106	\$(47,850)	(90.4)%
Charges for Services	\$0	\$1,113,610	\$133,242	\$(980,368)	(88.0)%
Revenue	\$201,999	\$1,166,566	\$138,348	\$(1,028,218)	(88.1)%
Other Interfund Reimbursements	\$3,842,381	\$2,435,353	\$3,690,778	\$1,255,425	51.6%
Total Interfund Reimbursements	\$3,842,381	\$2,435,353	\$3,690,778	\$1,255,425	51.6%
Total Revenue	\$4,044,380	\$3,601,919	\$3,829,126	\$227,207	6.3%
Fund Balance	\$369,581	\$448,576	\$144,292	\$(304,284)	(67.8)%
Total Use of Fund Balance	\$369,581	\$448,576	\$144,292	\$(304,284)	(67.8)%
Total Financing Sources	\$4,413,961	\$4,050,495	\$3,973,418	\$(77,077)	(1.9)%
Net Cost	\$(448,575)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in services and supplies due to estimated available fund balance.
- Slight increase due to planned increase in debt service payments.

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

- Decreases in revenue from the FAAF loan program due to a loan maturing in Fiscal Year 2025-26.
- Increases in interfund reimbursements due to higher reliance on the General Fund (Non-Departmental Costs BU 5770000) for debt service payments.

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

- There are no changes to reserves.

Juvenile Courthouse Project-Debt Service

Budget Unit Functions & Responsibilities

The **Juvenile Courthouse Project-Debt Service** budget unit provides for the appropriations for the annual lease payments and the Debt Service Reserve Fund for the County of Sacramento 2003 Juvenile Courthouse Project.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
2003 COPs - Juvenile Courthouse - Debt Service	\$2,387,262	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Gross Expenditures/Appropriations	\$2,387,262	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Total Expenditures/Appropriations	\$2,387,262	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Total Financing Uses	\$2,387,262	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Revenue	\$166,581	\$0	\$0	\$0	0.0%
Total Interfund Reimbursements	\$2,249,282	\$2,250,419	\$2,249,007	\$(1,412)	(0.1)%
Total Revenue	\$2,415,863	\$2,250,419	\$2,249,007	\$(1,412)	(0.1)%
Total Use of Fund Balance	\$378,234	\$407,897	\$377,713	\$(30,184)	(7.4)%
Total Financing Sources	\$2,794,097	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Net Cost	\$(406,835)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$173,924	\$442,897	\$412,713	\$(30,184)	(6.8)%
Other Charges	\$2,213,338	\$2,215,419	\$2,214,007	\$(1,412)	(0.1)%
Gross Expenditures/Appropriations	\$2,387,262	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Total Expenditures/Appropriations	\$2,387,262	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Total Financing Uses	\$2,387,262	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Revenue from Use Of Money & Property	\$166,581	\$0	\$0	\$0	0.0%
Revenue	\$166,581	\$0	\$0	\$0	0.0%
Other Interfund Reimbursements	\$2,249,282	\$2,250,419	\$2,249,007	\$(1,412)	(0.1)%
Total Interfund Reimbursements	\$2,249,282	\$2,250,419	\$2,249,007	\$(1,412)	(0.1)%
Total Revenue	\$2,415,863	\$2,250,419	\$2,249,007	\$(1,412)	(0.1)%
Reserve Release	\$0	\$1,062	\$0	\$(1,062)	(100.0)%
Fund Balance	\$378,234	\$406,835	\$377,713	\$(29,122)	(7.2)%
Total Use of Fund Balance	\$378,234	\$407,897	\$377,713	\$(30,184)	(7.4)%
Total Financing Sources	\$2,794,097	\$2,658,316	\$2,626,720	\$(31,596)	(1.2)%
Net Cost	\$(406,835)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in services and supplies as a result of lower available fund balance.
- A slight decrease in planned debt service payments.

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

- Decreases in operating transfer for lower debt service payments resulting in a lower interfund reimbursement.

Reserve changes from the Adopted Budget are detailed below:

- There are no changes to reserves.

Pension Obligation Bond-Debt Service

Budget Unit Functions & Responsibilities

The **Pension Obligation Bond-Debt Service** budget unit provides for the appropriations for the annual debt service and related financial services costs for the County of Sacramento Taxable Pension Funding Bonds Series 1995. The bonds were sold in June 1995 and closed in July 1995. The proceeds from the bond issue were utilized to pay the Unfunded Accrued Actuarial Liability owed by the County to the Sacramento County Employees' Retirement System as of July 5, 1995. Most of the bonds are fixed-interest rate bonds (\$404,060,207.55). Approximately one-quarter of the bonds (\$134,000,000) were variable-interest rate bonds. The variable-rate portions of the bonds were sold with an initial marketing term of three years; therefore, the rate for those bonds was fixed until Fiscal Year 1998-99.

Debt service on the bonds began on August 15, 1995, and the County is required to deposit the anticipated annual debt service into this fund by July 31 of each fiscal year.

On March 18, 1997, by Resolution Number 97-0253, the Board of Supervisors approved an amendment to the original Pension Obligation Bond Resolution, which provided additional flexibility for the County to execute an interest rate swap. The swap transaction fixed the interest rate on the \$134.0 million variable-rate Pension Obligation Bonds for a three-year period beginning July 1, 1998, and ending July 1, 2002 at 6.169 percent, below the first three years' level of 6.195%. The swap counterparty opted to extend the swap through July 1, 2007. The interest swap agreement financing was executed and closed on March 18, 1997.

On June 17, 2003, by Resolution Number 2003-0768, the Board of Supervisors approved the restructuring of the 1995 Pension Obligation Bonds, Series B and C Variable Rate Bonds (\$134,000,000) to provide significant budgetary relief over the next three to seven years during which the County was expecting to experience significant budgetary stress. The restructuring provided near-term budgetary relief in the form of a premium payment from the swap provider (\$8,072,500) but there was an overall net cost to the transaction due to the additional debt service added-on beginning in the Fiscal Year 2011-12 and terminating on July 1, 2022. The restructuring swap transaction fixed interest rate was 5.935%.

On October 22, 2008, by Resolution Number 2008-1025, the Board of Supervisors approved terminating the existing swap agreement with Lehman Brothers due to Lehman's bankruptcy filing and subsequent failure to perform under the terms of the agreement. The Board in the same action authorized the County to enter into a replacement swap transaction with Deutsche Bank. The replacement swap transaction fixed rate initially remained unchanged at 5.935%, and then changed to 6.04% on July 1, 2009.

In September 2011, the \$134,000,000 variable rate portion of the 1995 Bonds (the Series 1995B and 1995C Bonds) were refunded to a fixed interest rate mode as the 2011A Series, and the related swap agreement with Deutsche Bank was terminated. All of the Pension Obligation Bonds originally issued in 1995 are now in fixed interest rate mode, with no remaining swap agreements.

In Fiscal Year 2023-24, the Pension Obligation Bonds associated with this budget unit all reached final maturity and were paid off.

FOR INFORMATION ONLY

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Pension Obligation Bonds - Debt Service	\$298,724	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$298,724	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$298,724	\$0	\$0	\$0	0.0%
Total Financing Uses	\$298,724	\$0	\$0	\$0	0.0%
Total Revenue	\$0	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$298,724	\$0	\$0	\$0	0.0%
Total Financing Sources	\$298,724	\$0	\$0	\$0	0.0%
Net Cost	\$(0)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$438	\$0	\$0	\$0	0.0%
Interfund Charges	\$298,286	\$0	\$0	\$0	0.0%
Gross Expenditures/Appropriations	\$298,724	\$0	\$0	\$0	0.0%
Total Expenditures/Appropriations	\$298,724	\$0	\$0	\$0	0.0%
Total Financing Uses	\$298,724	\$0	\$0	\$0	0.0%
Revenue	\$0	\$0	\$0	\$0	0.0%
Total Revenue	\$0	\$0	\$0	\$0	0.0%
Fund Balance	\$298,724	\$0	\$0	\$0	0.0%
Total Use of Fund Balance	\$298,724	\$0	\$0	\$0	0.0%
Total Financing Sources	\$298,724	\$0	\$0	\$0	0.0%
Net Cost	\$(0)	\$0	\$0	\$0	0.0%

Public Safety Sales Tax

Budget Unit Functions & Responsibilities

The **Public Safety Sales Tax** (Proposition 172) provides a dedicated half cent sales tax for local public safety purposes. Proposition 172 was a legislatively referred constitutional amendment approved by voters in 1993. The State distributes funding from the half cent state sales tax to Sacramento County based on Sacramento County's proportional share of taxable sales in the prior year. Public Safety Sales Tax revenue is received in the Public Safety Sales Tax Budget Unit, then is transferred to the Sheriff, District Attorney, and Probation Departments to fund eligible activities.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Public Safety Sales Tax (Proposition 172)	\$171,036,420	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Gross Expenditures/Appropriations	\$171,036,420	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Total Expenditures/Appropriations	\$171,036,420	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Provision for Reserves	\$0	\$8,980	\$0	\$(8,980)	(100.0)%
Total Financing Uses	\$171,036,420	\$175,213,155	\$183,380,306	\$8,167,151	4.7%
Revenue	\$171,011,013	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Total Revenue	\$171,011,013	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Total Use of Fund Balance	\$34,386	\$8,980	\$0	\$(8,980)	(100.0)%
Total Financing Sources	\$171,045,399	\$175,213,155	\$183,380,306	\$8,167,151	4.7%
Net Cost	\$(8,979)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$171,036,420	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Gross Expenditures/Appropriations	\$171,036,420	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Total Expenditures/Appropriations	\$171,036,420	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Provision for Reserves	\$0	\$8,980	\$0	\$(8,980)	(100.0)%
Total Financing Uses	\$171,036,420	\$175,213,155	\$183,380,306	\$8,167,151	4.7%
Revenue from Use Of Money & Property	\$5,723	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$171,005,290	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Revenue	\$171,011,013	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Total Revenue	\$171,011,013	\$175,204,175	\$183,380,306	\$8,176,131	4.7%
Reserve Release	\$18,894	\$0	\$0	\$0	0.0%
Fund Balance	\$15,492	\$8,980	\$0	\$(8,980)	(100.0)%
Total Use of Fund Balance	\$34,386	\$8,980	\$0	\$(8,980)	(100.0)%
Total Financing Sources	\$171,045,399	\$175,213,155	\$183,380,306	\$8,167,151	4.7%
Net Cost	\$(8,979)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to an estimated increase in revenue available to transfer to Departments. Public safety sales tax funding is allocated to Departments based on allocation percentages approved by the Board on December 14, 1993.

The change in total revenue is due to an anticipated increase in the statewide sales tax and pro-rata share.

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

- Public Safety Sales Tax Reserve has decreased \$8,980 due to a Board-approved midyear reserve release.

Public Safety Sales Tax Allocations

	FY 2025-26 Adopted Budget	FY 2026-27 Recommended Budget
Public Safety Sales Tax		
District Attorney	\$20,148,479	\$21,088,735
Probation	\$28,680,925	\$30,019,356
Sheriff	\$126,374,771	\$132,272,215
Public Safety Sales Tax Total	\$175,204,175	\$183,380,306

Teeter Plan

Budget Unit Functions & Responsibilities

The **Teeter Plan** (otherwise known as the Alternative Method of Property Tax Apportionment) services the debt requirement associated with the County's purchase of delinquent property taxes. Under the Teeter Plan, the County advances delinquent secured property taxes to local taxing entities by purchasing the delinquent taxes and in return the County receives all future delinquent tax payments, penalties, and interest when the taxes are eventually paid. Financing for the purchase of the delinquent taxes comes from five-year notes from the Sacramento County – Pooled Investment Fund.

As actual collections are received from the delinquent taxpayers, the principal amount of the borrowing is reduced, and interest collected from delinquent taxpayers is used to pay interest on each borrowing. The net penalty/interest revenue remaining after debt service interest costs is transferred to the General Fund (Budget Unit 5700000) by the close of the final accounting period each year.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Teeter Plan Debt Service	\$42,183,776	\$53,435,156	\$53,435,156	\$0	0.0%
Gross Expenditures/Appropriations	\$42,183,776	\$53,435,156	\$53,435,156	\$0	0.0%
Total Expenditures/Appropriations	\$42,183,776	\$53,435,156	\$53,435,156	\$0	0.0%
Total Financing Uses	\$42,183,776	\$53,435,156	\$53,435,156	\$0	0.0%
Revenue	\$42,410,714	\$49,655,072	\$49,655,072	\$0	0.0%
Total Revenue	\$42,410,714	\$49,655,072	\$49,655,072	\$0	0.0%
Total Use of Fund Balance	\$3,553,146	\$3,780,084	\$3,780,084	\$0	0.0%
Total Financing Sources	\$45,963,860	\$53,435,156	\$53,435,156	\$0	0.0%
Net Cost	\$(3,780,084)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$29,233,407	\$38,970,727	\$40,072,473	\$1,101,746	2.8%
Interfund Charges	\$12,950,369	\$14,464,429	\$13,362,683	\$(1,101,746)	(7.6)%
Gross Expenditures/Appropriations	\$42,183,776	\$53,435,156	\$53,435,156	\$0	0.0%
Total Expenditures/Appropriations	\$42,183,776	\$53,435,156	\$53,435,156	\$0	0.0%
Total Financing Uses	\$42,183,776	\$53,435,156	\$53,435,156	\$0	0.0%
Revenue from Use Of Money & Property	\$31,972	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$41,761,815	\$49,655,072	\$49,655,072	\$0	0.0%
Other Financing Sources	\$616,927	\$0	\$0	\$0	0.0%
Revenue	\$42,410,714	\$49,655,072	\$49,655,072	\$0	0.0%
Total Revenue	\$42,410,714	\$49,655,072	\$49,655,072	\$0	0.0%
Fund Balance	\$3,553,146	\$3,780,084	\$3,780,084	\$0	0.0%
Total Use of Fund Balance	\$3,553,146	\$3,780,084	\$3,780,084	\$0	0.0%
Total Financing Sources	\$45,963,860	\$53,435,156	\$53,435,156	\$0	0.0%
Net Cost	\$(3,780,084)	\$0	\$0	\$0	0.0%

Summary of Changes

The overall Recommended Budget reflects no change from the prior year Adopted Budget.

The increase in Other Charges is due to higher debt service costs for principal and interest payments offset by a decrease in transfer to the General Fund.

Transient-Occupancy Tax

Budget Unit Functions & Responsibilities

Sacramento County imposes a **Transient-Occupancy Tax (TOT)** in the amount of 12.0 percent of the rental charges at hotels, motels, and similar structures for short-term lodging. The Board of Supervisors allocates a portion of the TOT revenue to this budget to fund artistic, cultural, civic, and other activities that enhance the image and quality of life of the community.

Goals

- Enhance the image of the community and quality of life in Sacramento County through funding for artistic, cultural, civic, and other activities.

Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Transient Occupancy Tax (TOT)	\$3,714,741	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Gross Expenditures/Appropriations	\$3,714,741	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Total Expenditures/Appropriations	\$3,714,741	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Total Financing Uses	\$3,714,741	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Revenue	\$65,704	\$50,000	\$60,000	\$10,000	20.0%
Total Interfund Reimbursements	\$3,404,133	\$3,459,015	\$3,614,765	\$155,750	4.5%
Total Revenue	\$3,469,837	\$3,509,015	\$3,674,765	\$165,750	4.7%
Total Use of Fund Balance	\$1,952,329	\$1,707,423	\$1,402,164	\$(305,259)	(17.9)%
Total Financing Sources	\$5,422,166	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Net Cost	\$(1,707,425)	\$0	\$0	\$0	0.0%

Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$73,338	\$57,983	\$52,818	\$(5,165)	(8.9)%
Other Charges	\$3,550,822	\$5,083,455	\$4,949,111	\$(134,344)	(2.6)%
Interfund Charges	\$90,582	\$75,000	\$75,000	\$0	0.0%
Gross Expenditures/Appropriations	\$3,714,741	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Total Expenditures/Appropriations	\$3,714,741	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Total Financing Uses	\$3,714,741	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Revenue from Use Of Money & Property	\$65,704	\$50,000	\$60,000	\$10,000	20.0%
Revenue	\$65,704	\$50,000	\$60,000	\$10,000	20.0%
Other Interfund Reimbursements	\$3,404,133	\$3,459,015	\$3,614,765	\$155,750	4.5%
Total Interfund Reimbursements	\$3,404,133	\$3,459,015	\$3,614,765	\$155,750	4.5%
Total Revenue	\$3,469,837	\$3,509,015	\$3,674,765	\$165,750	4.7%
Reserve Release	\$1	\$0	\$0	\$0	0.0%
Fund Balance	\$1,952,328	\$1,707,423	\$1,402,164	\$(305,259)	(17.9)%
Total Use of Fund Balance	\$1,952,329	\$1,707,423	\$1,402,164	\$(305,259)	(17.9)%
Total Financing Sources	\$5,422,166	\$5,216,438	\$5,076,929	\$(139,509)	(2.7)%
Net Cost	\$(1,707,425)	\$0	\$0	\$0	0.0%

Summary of Changes

The change in total appropriations is due to:

- A decrease in rebudgeting expenses related to community events and postage.
- A decrease in rebudgeting unspent community grants.

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

- An increase in interest revenue.

SACRAMENTO
COUNTY