

# Administrative Services

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Administrative Services departments generally provide support and operational services to other departments within the County. Animal Care Services, Emergency Services, County Clerk/Recorder and Voter Registration and Elections provide services countywide.

**Administrative Services departments include:**

**Animal Care Services** operates the County Animal Shelter, issues dog and cat licenses, offers animal adoption services, provides field services, conducts low-cost rabies vaccination clinics, and notifies owners of impounded licensed animals and provides for redemption by owners.

**County Clerk/Recorder** issues, records, and/or maintains official documents related to birth, death, marriage, oaths of office, and real property; registers fictitious business names and individuals to provide specified professional services; and conducts civil marriage ceremonies.

**Emergency Services** coordinates the overall countywide response to large scale incidents and disasters.

**Finance** is responsible for specialized programs and services that are organized within the Divisions of Auditor-Controller, Tax Collection and Business Licensing, Treasury and Investments, Consolidated Utilities Billing and Service (CUBS), and Revenue Recovery.

**General Services** is responsible for specialized programs and services that are organized within the divisions of Administration, Alarms and Support Services, Architectural Services, Contract and Purchasing Services, Energy, Sustainability, and Climate Action, Facility Maintenance and Operations, Fleet Services and Parking Enterprise, Real Estate, Asset, and Capital Management, and Security.

**Personnel Services** is responsible for Deferred Compensation; Dental Insurance; Disability Compliance; Employee Benefits; Employee Health; Equal Employment; Liability/Property Insurance; Personnel Records; Department Services; Personnel/Payroll Training and Support; Safety Services; Selection & Classification; Training and Development; Training; Unemployment Insurance; and Workers’ Compensation.

**Technology (DTech)** is a central information technology and telecommunications provider for Sacramento County. DTech delivers a broad range of shared countywide information technology services to employees, departments and regional partners, and develops customized solutions for specific departmental business applications. DTech administers the following services:

- Data Processing-Shared Systems, which accounts for the cost of services provided by DTech and the Department of Finance to support countywide shared computer systems and applications.
- Regional Radio Communications System (SRRCS) that operates and maintains two-way mobile communications for Sacramento County Departments, the cities of Sacramento, West Sacramento and Folsom, the Sacramento Regional Transit District, the Twin Rivers Unified School District Police Department, Los Rios Community College District and all fire districts.
- Technology Cost Recovery Fee Fund that provides financing to pay for the implementation and operation of the web-based Automation E-Government Permitting System, also known as ACCELA.

DTech also manages the Office of Compliance, which ensures countywide compliance with the Health Insurance Portability and Accountability Act (HIPAA) of 1996. The HIPAA Privacy Rule (with an implementation deadline of April 2003) and the Security Rule (implementation deadline of April 2005) both established regulations that govern privacy and security of personal medical information, and administrative standardization. HIPAA also addresses simplification of standards for health care transactions and billing of federal health care revenues.

**Voter Registration and Elections** registers voters and maintains voter files; files candidate nomination papers; certifies citizen-initiated petitions; administers campaign disclosure laws; and administers federal, state, school and special districts, municipal and internal county employee elections.

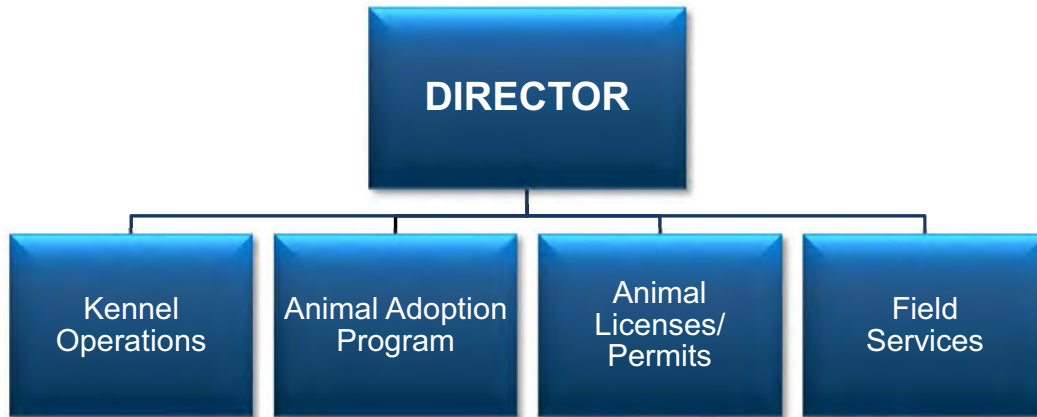
### Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
001A	3220000	Animal Care Services	\$22,543,289	\$15,350,249	\$12,639,207	64.0
001A	5920000	Contribution To LAFCO	\$301,516	\$301,516	\$301,516	0.0
001A	3240000	County Clerk/Recorder	\$12,801,412	\$12,801,412	\$0	63.0
001A	5710000	Data Processing-Shared Systems	\$16,901,811	\$16,901,811	\$13,330,441	0.0
001A	3230000	Department Of Finance	\$60,194,674	\$43,097,987	\$2,210,217	238.0
001A	7090000	Emergency Services	\$8,894,919	\$6,275,932	\$2,422,918	11.0
001A	5740000	Office of Compliance	\$519,734	\$0	\$0	2.0
001A	6050000	Personnel Services	\$49,498,878	\$19,591,868	\$0	212.0
001A	4410000	Voter Registration And Elections	\$17,693,332	\$17,693,332	\$14,350,873	36.8
<b>General Fund Total</b>			<b>\$189,349,565</b>	<b>\$132,014,107</b>	<b>\$45,255,172</b>	<b>626.8</b>
001Q	3241000	Clerk/Recorder Fees	\$7,781,412	\$7,781,412	\$0	0.0
001R	3220800	Animal Care-Restricted Revenues	\$1,338,202	\$1,338,202	\$0	0.0
001R	7091000	OES-Restricted Revenues	\$356,960	\$356,960	\$0	0.0
007A	3100000	Capital Construction	\$144,749,876	\$132,077,760	\$0	0.0
011A	6310000	County Library	\$1,388,024	\$1,388,024	\$0	0.0
021D	2180000	Technology Cost Recovery Fee	\$3,258,104	\$3,258,104	\$0	0.0
031A	7600000	Department of Technology	\$232,860,548	\$151,345,415	\$486	435.0
034A	2070000	Fixed Assets-Heavy Equipment	\$13,366,640	\$13,184,288	\$8,448,119	0.0

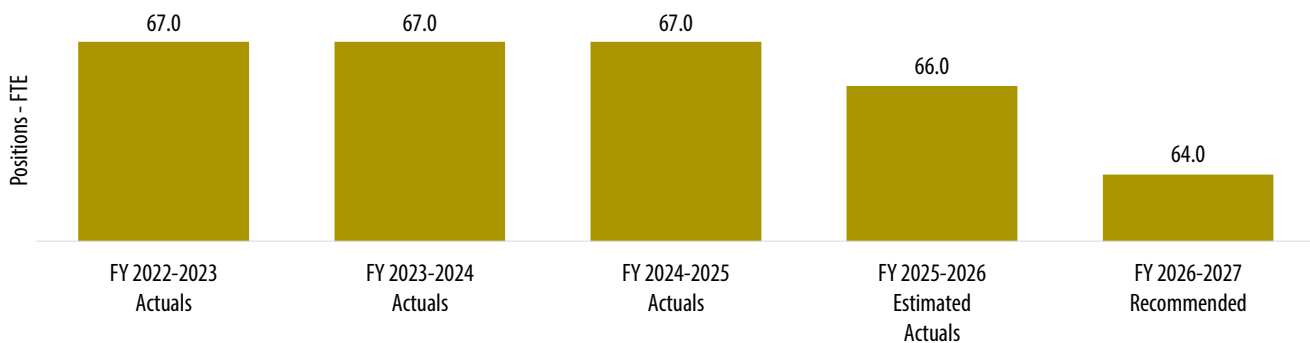
## Budget Units/Departments Summary

Fund	Budget Unit No.	Departments/Budget Units	Gross Appropriations	Total Appropriations	Net Cost	Positions
035A	7000000	General Services	\$243,749,344	\$209,225,661	\$906,134	477.0
036A	7080000	General Services-Capital Outlay	\$8,134,457	\$8,134,457	\$6,843,457	0.0
037A	3910000	Liability/Property Insurance	\$64,816,090	\$64,816,090	\$(3,678,000)	0.0
038A	3920000	Dental Insurance	\$18,816,768	\$18,816,768	\$0	0.0
039A	3900000	Workers Compensation Insurance	\$38,785,969	\$38,785,969	\$(1,000,000)	0.0
040A	3930000	Unemployment Insurance	\$1,343,051	\$1,343,051	\$1,343,051	0.0
056A	7990000	Parking Enterprise	\$6,120,628	\$6,120,628	\$3,054,422	5.0
059A	7020000	Regional Radio Communications System	\$6,169,238	\$6,169,238	\$(537,730)	9.0
060A	7860000	Board Of Retirement	\$12,703,000	\$12,703,000	\$0	77.0
<b>Non-General Fund Total</b>			<b>\$805,738,311</b>	<b>\$676,845,027</b>	<b>\$15,379,939</b>	<b>1,003.0</b>
<b>Grand Total</b>			<b>\$995,087,876</b>	<b>\$808,859,134</b>	<b>\$60,635,111</b>	<b>1,629.8</b>

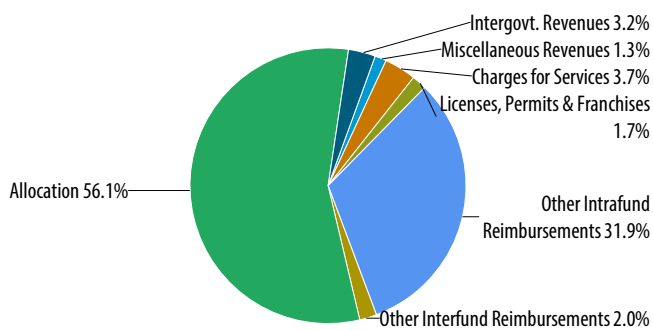
**Animal Care Services  
Department Structure  
Annette Bedsworth, Director**



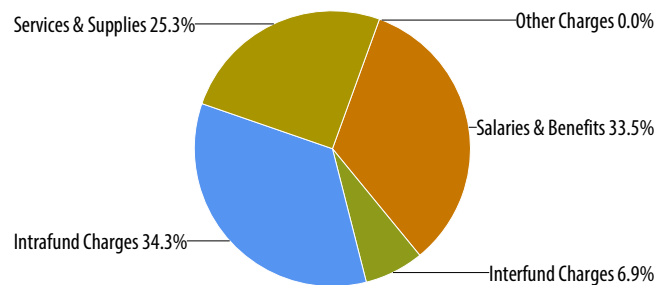
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

The Department of **Animal Care Services** (ACS) provides public safety and protects the health and welfare of animals in our community through the following programs:

- Administration
- Community Outreach
- Dispatch and Field Services
- Shelter Services

## Goals

- Provide a safe haven for all animals that enter our care and provide exceptional animal care services to our customers, both humans and animals. Expand programs that support positive outcomes for animals, such as foster care for underage, sick, and neglected animals and transportation programs to relocate animals to animal care organizations for adoption opportunities in the communities.
- Enhance services to the community by improving key programs and procedures, so that staff and volunteers can more promptly and knowledgeably provide customers with the information, services, options, and resources to meet their needs.
- Establish a comfortable, professional, and rewarding environment for all staff and volunteers. Create a more participative working environment to increase employee engagement and improve morale at all organizational levels.

## Budget Unit - Budget Appropriations by Program

	<b>FY 2024-2025 Actuals</b>	<b>FY 2025-2026 Adopted Budget</b>	<b>FY 2026-2027 Recommended Budget</b>	<b>Changes from FY 2025-2026 Adopted Budget</b>	<b>% Change from FY 2025-2026 Adopted Budget</b>
Administration	\$6,445,773	\$6,613,202	\$6,654,687	\$41,485	0.6%
Community Outreach	\$515,393	\$569,762	\$485,891	\$(83,871)	(14.7)%
Dispatch & Fields Services	\$4,019,936	\$4,089,000	\$4,585,416	\$496,416	12.1%
Shelter Services	\$10,826,928	\$10,861,464	\$10,817,295	\$(44,169)	(0.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$21,808,030</b>	<b>\$22,133,428</b>	<b>\$22,543,289</b>	<b>\$409,861</b>	<b>1.9%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(7,046,068)</b>	<b>\$(6,563,598)</b>	<b>\$(7,193,040)</b>	<b>\$(629,442)</b>	<b>9.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$14,761,962</b>	<b>\$15,569,830</b>	<b>\$15,350,249</b>	<b>\$(219,581)</b>	<b>(1.4)%</b>
<b>Revenue</b>	<b>\$1,343,580</b>	<b>\$2,207,313</b>	<b>\$2,258,699</b>	<b>\$51,386</b>	<b>2.3%</b>
<b>Total Interfund Reimbursements</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$452,343</b>	<b>\$245,843</b>	<b>119.1%</b>
<b>Total Revenue</b>	<b>\$1,802,170</b>	<b>\$2,413,813</b>	<b>\$2,711,042</b>	<b>\$297,229</b>	<b>12.3%</b>
<b>Net Cost</b>	<b>\$12,959,792</b>	<b>\$13,156,017</b>	<b>\$12,639,207</b>	<b>\$(516,810)</b>	<b>(3.9)%</b>
Positions	67.0	66.0	64.0	(2.0)	(3.0)%

## Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$7,100,964	\$7,558,926	\$7,555,893	\$(3,033)	(0.0)%
Services & Supplies	\$5,575,139	\$5,907,078	\$5,693,349	\$(213,729)	(3.6)%
Other Charges	\$1,375	\$1,000	\$1,800	\$800	80.0%
Equipment	\$20,276	\$0	\$0	\$0	0.0%
Interfund Charges	\$1,565,251	\$1,565,931	\$1,564,133	\$(1,798)	(0.1)%
Intrafund Charges	\$7,545,025	\$7,100,493	\$7,728,114	\$627,621	8.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$21,808,030</b>	<b>\$22,133,428</b>	<b>\$22,543,289</b>	<b>\$409,861</b>	<b>1.9%</b>
Other Intrafund Reimbursements	\$(7,046,068)	\$(6,563,598)	\$(7,193,040)	\$(629,442)	9.6%
<b>Total Intrafund Reimbursements</b>	<b>\$(7,046,068)</b>	<b>\$(6,563,598)</b>	<b>\$(7,193,040)</b>	<b>\$(629,442)</b>	<b>9.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$14,761,962</b>	<b>\$15,569,830</b>	<b>\$15,350,249</b>	<b>\$(219,581)</b>	<b>(1.4)%</b>
Licenses, Permits & Franchises	\$190,989	\$350,000	\$390,000	\$40,000	11.4%
Intergovernmental Revenues	\$480,431	\$727,729	\$719,115	\$(8,614)	(1.2)%
Charges for Services	\$266,551	\$805,304	\$845,304	\$40,000	5.0%
Miscellaneous Revenues	\$405,609	\$324,280	\$304,280	\$(20,000)	(6.2)%
<b>Revenue</b>	<b>\$1,343,580</b>	<b>\$2,207,313</b>	<b>\$2,258,699</b>	<b>\$51,386</b>	<b>2.3%</b>
Other Interfund Reimbursements	\$458,590	\$206,500	\$452,343	\$245,843	119.1%
<b>Total Interfund Reimbursements</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$452,343</b>	<b>\$245,843</b>	<b>119.1%</b>
<b>Total Revenue</b>	<b>\$1,802,170</b>	<b>\$2,413,813</b>	<b>\$2,711,042</b>	<b>\$297,229</b>	<b>12.3%</b>
<b>Net Cost</b>	<b>\$12,959,792</b>	<b>\$13,156,017</b>	<b>\$12,639,207</b>	<b>\$(516,810)</b>	<b>(3.9)%</b>
Positions	67.0	66.0	64.0	(2.0)	(3.0)%

## Summary of Changes

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

Position counts have decreased by 2.0 FTE from the prior year Adopted Budget due to:

- 2.0 FTE decrease in recommended reduction scenarios – 1.0 filled/1.0 vacant

## Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Community Outreach	(5,000)	0	0	(5,000)	0.0
Shelter Services	(298,120)	0	0	(298,120)	(2.0)

## Administration

### Program Overview

**Administration** operates the County Animal Shelter providing support for animal adoptions, foster and rescue programs, rabies control, impoundment of animals at large, veterinary treatment of sick or injured animals, and enforcement of State and Local laws.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,437,200	\$1,475,192	\$1,266,917	\$(208,275)	(14.1)%
Services & Supplies	\$3,159,008	\$3,045,673	\$3,471,927	\$426,254	14.0%
Other Charges	\$1,375	\$1,000	\$1,800	\$800	80.0%
Interfund Charges	\$1,565,251	\$1,565,931	\$1,564,133	\$(1,798)	(0.1)%
Intrafund Charges	\$346,003	\$525,406	\$349,910	\$(175,496)	(33.4)%
Cost of Goods Sold	\$(63,064)	\$0	\$0	\$0	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,445,773</b>	<b>\$6,613,202</b>	<b>\$6,654,687</b>	<b>\$41,485</b>	<b>0.6%</b>
Other Intrafund Reimbursements	\$(7,046,068)	\$(6,563,598)	\$(7,193,040)	\$(629,442)	9.6%
<b>Total Intrafund Reimbursements</b>	<b>\$(7,046,068)</b>	<b>\$(6,563,598)</b>	<b>\$(7,193,040)</b>	<b>\$(629,442)</b>	<b>9.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$(600,295)</b>	<b>\$49,604</b>	<b>\$(538,353)</b>	<b>\$(587,957)</b>	<b>(1,185.3)%</b>
Charges for Services	\$212	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$56,644	\$70,000	\$50,000	\$(20,000)	(28.6)%
<b>Revenue</b>	<b>\$56,644</b>	<b>\$70,000</b>	<b>\$50,000</b>	<b>\$(20,000)</b>	<b>(28.6)%</b>
<b>Total Revenue</b>	<b>\$56,644</b>	<b>\$70,000</b>	<b>\$50,000</b>	<b>\$(20,000)</b>	<b>(28.6)%</b>
<b>Net Cost</b>	<b>\$(657,151)</b>	<b>\$(20,396)</b>	<b>\$(588,353)</b>	<b>\$(567,957)</b>	<b>2,784.6%</b>
Positions	5.0	5.0	5.0	0.0	0.0%

### Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- An increase in allocated cost process (ACP) costs, primarily due to an increase in liability insurance and countywide Information Technology services, partially offset by a decrease in Pension Obligation Bond (POB) costs resulting from full payoff of the Series 2013 POBs in Fiscal Year 2025-26 and a decrease in workers' compensation.
- Increases in intrafund reimbursements from overhead allocation.

The change in total revenue is due to a decrease in bad debt recovery.

## Community Outreach

### Program Overview

**Community Outreach** provides funding to various nonprofit and community-based low-cost spay/neuter and vaccination clinic groups to optimize long-term reductions in the volume of sheltered animals by paying for services for pets. The program operates a mobile veterinary clinic program – the Bradshaw Animal Assistance Team (BAAT) – to provide no-cost vaccination, wellness and spay/neuter services directly in communities from which the shelter experiences higher than average intake of animals and for which demographics evidence a greater than average percentage of residents are living under low income or poverty conditions. The program is designed to promote the home retention of pets that might be surrendered to the shelter for medical needs and the prevention of litters of puppies and kittens that would be surrendered to the animal shelter when the pet owner cannot place them in another home and can no longer keep them.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$61,971	\$98,607	\$106,440	\$7,833	7.9%
Services & Supplies	\$339,144	\$364,390	\$260,480	\$(103,910)	(28.5)%
Intrafund Charges	\$114,278	\$106,765	\$118,971	\$12,206	11.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$515,393</b>	<b>\$569,762</b>	<b>\$485,891</b>	<b>\$(83,871)</b>	<b>(14.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$515,393</b>	<b>\$569,762</b>	<b>\$485,891</b>	<b>\$(83,871)</b>	<b>(14.7)%</b>
Charges for Services	\$856	\$3,000	\$3,000	\$0	0.0%
Miscellaneous Revenues	\$0	\$70,000	\$70,000	\$0	0.0%
<b>Revenue</b>	<b>\$856</b>	<b>\$73,000</b>	<b>\$73,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$856</b>	<b>\$73,000</b>	<b>\$73,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net Cost</b>	<b>\$514,537</b>	<b>\$496,762</b>	<b>\$412,891</b>	<b>\$(83,871)</b>	<b>(16.9)%</b>
Positions	1.0	1.0	1.0	0.0	0.0%

### Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in drugs and pharmaceutical supplies, hospital treatment services, and medical services and supplies to align budgets closer to actuals.
- Increases in intrafund charges from overhead allocation.
- Recommended reductions detailed later in this section.

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>ACS - Reduce Medical Supplies - Community Outreach</b>					
	(5,000)	0	0	(5,000)	0.0

Reduce Medical Supplies

Over the past three fiscal years shelter animal intake has grown by 38%. Additionally, the cost of medical supplies has increased by a minimum of 3.8% annually. These funds are utilized to purchase medical supplies such as syringes for vaccines, sterile gloves and other medical supplies which are essential items for animal care within the shelter.

## Dispatch & Fields Services

### Program Overview

**Dispatch and Fields Services** responds to complaints of animal bites or attacks, loose animals, nuisance complaints, cruelty and neglect concerns and emergency calls for animals in immediate danger or causing a public safety hazard such as an animal in traffic or an aggressive dog on school grounds. The program provides 24-hour emergency field services for response to injured and aggressive animals and for all public safety issues, and provides assistance to outside enforcement agencies when animals are involved. ACS partners with local agencies for disaster preparation/response for animal care and support issues.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,601,954	\$1,744,414	\$1,932,832	\$188,418	10.8%
Services & Supplies	\$461,854	\$541,361	\$526,763	\$(14,598)	(2.7)%
Intrafund Charges	\$1,933,955	\$1,803,225	\$2,125,821	\$322,596	17.9%
Cost of Goods Sold	\$22,173	\$0	\$0	\$0	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,019,936</b>	<b>\$4,089,000</b>	<b>\$4,585,416</b>	<b>\$496,416</b>	<b>12.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,019,936</b>	<b>\$4,089,000</b>	<b>\$4,585,416</b>	<b>\$496,416</b>	<b>12.1%</b>
Intergovernmental Revenues	\$99,627	\$98,670	\$113,753	\$15,083	15.3%
Charges for Services	\$41,797	\$350,000	\$350,000	\$0	0.0%
Miscellaneous Revenues	\$18,944	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$160,368</b>	<b>\$448,670</b>	<b>\$463,753</b>	<b>\$15,083</b>	<b>3.4%</b>
<b>Total Revenue</b>	<b>\$160,368</b>	<b>\$448,670</b>	<b>\$463,753</b>	<b>\$15,083</b>	<b>3.4%</b>
<b>Net Cost</b>	<b>\$3,859,568</b>	<b>\$3,640,330</b>	<b>\$4,121,663</b>	<b>\$481,333</b>	<b>13.2%</b>
Positions	17.0	17.0	18.0	1.0	5.9%

### Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in various services and supplies to align budgets closer to actuals.
- Increases in intrafund charges from overhead allocation.

The change in total revenue is due to an increase in revenue from the City of Galt contract.

## Shelter Services

### Program Overview

**Shelter Services** conducts a rabies prevention program through licensing and vaccination compliance and enforces California laws and County ordinances pertaining to animals. The program provides shelter and care for stray animals from the unincorporated area of Sacramento County. The Shelter also operates a Volunteer Program with more than 200 active volunteers who assist the shelter in a variety of capacities, including daily cleaning/feeding, fundraising, animal socialization, customer service, adoption counseling, fostering, mobile events, clerical duties, grooming and general shelter maintenance.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$3,999,838	\$4,240,713	\$4,249,704	\$8,991	0.2%
Services & Supplies	\$1,615,133	\$1,955,654	\$1,434,179	\$(521,475)	(26.7)%
Equipment	\$20,276	\$0	\$0	\$0	0.0%
Intrafund Charges	\$5,150,790	\$4,665,097	\$5,133,412	\$468,315	10.0%
Cost of Goods Sold	\$40,890	\$0	\$0	\$0	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,826,928</b>	<b>\$10,861,464</b>	<b>\$10,817,295</b>	<b>\$(44,169)</b>	<b>(0.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,826,928</b>	<b>\$10,861,464</b>	<b>\$10,817,295</b>	<b>\$(44,169)</b>	<b>(0.4)%</b>
Licenses, Permits & Franchises	\$190,989	\$350,000	\$390,000	\$40,000	11.4%
Intergovernmental Revenues	\$380,804	\$629,059	\$605,362	\$(23,697)	(3.8)%
Charges for Services	\$223,686	\$452,304	\$492,304	\$40,000	8.8%
Miscellaneous Revenues	\$330,021	\$184,280	\$184,280	\$0	0.0%
<b>Revenue</b>	<b>\$1,125,500</b>	<b>\$1,615,643</b>	<b>\$1,671,946</b>	<b>\$56,303</b>	<b>3.5%</b>
Other Interfund Reimbursements	\$458,590	\$206,500	\$452,343	\$245,843	119.1%
<b>Total Interfund Reimbursements</b>	<b>\$458,590</b>	<b>\$206,500</b>	<b>\$452,343</b>	<b>\$245,843</b>	<b>119.1%</b>
<b>Total Revenue</b>	<b>\$1,584,090</b>	<b>\$1,822,143</b>	<b>\$2,124,289</b>	<b>\$302,146</b>	<b>16.6%</b>
<b>Net Cost</b>	<b>\$9,242,839</b>	<b>\$9,039,321</b>	<b>\$8,693,006</b>	<b>\$(346,315)</b>	<b>(3.8)%</b>
Positions	44.0	43.0	40.0	(3.0)	(7.0)%

### Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Decreases in various services and supplies to align budgets closer to actuals.
- Increases in intrafund charges from overhead allocation.

- Recommended reductions detailed later in this section.

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

- Decreases in revenues from contracts with the cities.
- Increases in revenues from animal licenses and adoption fees.
- Increases in reimbursements from the Animal Care-Restricted Revenues budget unit (BU 3220800) for eligible expenditures.

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>ACS - Delete 1.0 FTE Animal Care Attendant - Shelter Svcs (2)</b>					
	(85,732)	0	0	(85,732)	(1.0)

Delete 1.0 FTE Animal Care Attendant (vacant).

The current staffing of 22 Animal Care Attendants (ACA) has proven effective in meeting our goal of improved customer service, enhanced community relations, and improved care to shelter animals. The loss of even one position will impact on the progress we have made in these areas. The greatest effect is felt in providing coverage for vacations and sick leave. As the ACA position is an entry-level position, we encounter a higher turnover rate and release during probation. The ACA position requires hard physical work, daily contact with the public dealing with very personal and emotional issues and the ability to perform euthanasia. Recruitment and retention of individuals able to perform this job is challenging. The current ACA staffing level of 22 allows for adequate staffing when vacancies do occur. Based on this reduction it will become more difficult to achieve the desired results to improve customer service, care to Shelter animals and community relations with Rescue organizations.

<b>ACS - Delete 1.0 FTE Office Assistant I/II - Shelter Svcs</b>					
	(81,893)	0	0	(81,893)	(1.0)

Delete 1.0 FTE Office Assistant (filled).

Office Assistances (OA) provide multi-level support for the shelter, some of which include providing timely and efficient support for the customers while process adoptions, pet licensing, and surgery scheduling. The 6 Office Assistant positions have proven effective and efficient in meeting our goal of excellent customer service. The loss of even one position will impact on the support that is provided to each unit within the department. The greatest effect is felt in providing coverage for vacations and sick leave. As the OA position is an entry-level position, we encounter a higher turnover rate. Based on this reduction it will become more difficult to achieve the desired results to improve customer service.

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>ACS - Reduce Drugs/Pharmaceutical Supplies - Shelter Svcs</b>					
	(25,677)	0	0	(25,677)	0.0

Reduce Drugs/Pharmaceutical Supplies

Over the past three fiscal years shelter animal intake has grown by 38%. Additionally, the cost of medical supplies has increased by a minimum of 3.8% annually. The largest percentage of these funds are used to purchase vaccinations, parasite prevention and suture material, used in spay/neuter surgeries. These are essential items for animal care within the shelter.

<b>ACS - Reduce Hospital Treatment Services - Shelter Svcs</b>					
	(104,818)	0	0	(104,818)	0.0

Reduce Hospital Treatment Services

The shelter staff are capable of handling most illness/injuries in shelter patients. However, emergency/24-hour care is also necessary for some animals entering into the shelter's care. In addition, the hospital treatment services provide emergency veterinary services through a contract with Veterinary Centers of America Hospitals and Loomis Basin Equine for animals in shelter when shelter veterinarians are not available or when overnight/24-hour care needed and for animals collected in field. The ability to access emergency/24-hour care for shelter animals is essential to keeping them healthy and adequately addressing the medical needs of the animals.

## Animal Care-Restricted Revenues

### Budget Unit Functions & Responsibilities

The **Animal Care - Restricted Revenues** Budget Unit was established in FY 2022-23 and receives fees and penalties restricted for specific uses, as defined by Sacramento County Code, Section 8.24.060 and California Food and Agriculture Code, Sections 31751.7 and 30804.7. The Restricted Budget Unit reimburses the Animal Care Services operational Budget Unit (3220000) for eligible animal control expenditures.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Restricted - Community Spay & Neuter	\$458,590	\$746,371	\$1,338,202	\$591,831	79.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$458,590</b>	<b>\$746,371</b>	<b>\$1,338,202</b>	<b>\$591,831</b>	<b>79.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$458,590</b>	<b>\$746,371</b>	<b>\$1,338,202</b>	<b>\$591,831</b>	<b>79.3%</b>
<b>Total Financing Uses</b>	<b>\$458,590</b>	<b>\$746,371</b>	<b>\$1,338,202</b>	<b>\$591,831</b>	<b>79.3%</b>
<b>Revenue</b>	<b>\$730,871</b>	<b>\$206,500</b>	<b>\$604,052</b>	<b>\$397,552</b>	<b>192.5%</b>
<b>Total Revenue</b>	<b>\$730,871</b>	<b>\$206,500</b>	<b>\$604,052</b>	<b>\$397,552</b>	<b>192.5%</b>
<b>Total Use of Fund Balance</b>	<b>\$267,590</b>	<b>\$539,871</b>	<b>\$734,150</b>	<b>\$194,279</b>	<b>36.0%</b>
<b>Total Financing Sources</b>	<b>\$998,461</b>	<b>\$746,371</b>	<b>\$1,338,202</b>	<b>\$591,831</b>	<b>79.3%</b>
<b>Net Cost</b>	<b>\$(539,871)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Budget Unit - Budget Appropriations by Object

	<b>FY 2024-2025 Actuals</b>	<b>FY 2025-2026 Adopted Budget</b>	<b>FY 2026-2027 Recommended Budget</b>	<b>Changes from FY 2025-2026 Adopted Budget</b>	<b>% Change from FY 2025-2026 Adopted Budget</b>
Interfund Charges	\$458,590	\$206,500	\$452,343	\$245,843	119.1%
Appropriation for Contingencies	\$0	\$539,871	\$885,859	\$345,988	64.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$458,590</b>	<b>\$746,371</b>	<b>\$1,338,202</b>	<b>\$591,831</b>	<b>79.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$458,590</b>	<b>\$746,371</b>	<b>\$1,338,202</b>	<b>\$591,831</b>	<b>79.3%</b>
<b>Total Financing Uses</b>	<b>\$458,590</b>	<b>\$746,371</b>	<b>\$1,338,202</b>	<b>\$591,831</b>	<b>79.3%</b>
Licenses, Permits & Franchises	\$20,703	\$15,500	\$20,500	\$5,000	32.3%
Revenue from Use Of Money & Property	\$11,437	\$1,000	\$1,000	\$0	0.0%
Charges for Services	\$0	\$190,000	\$190,000	\$0	0.0%
Miscellaneous Revenues	\$698,731	\$0	\$392,552	\$392,552	100.0%
<b>Revenue</b>	<b>\$730,871</b>	<b>\$206,500</b>	<b>\$604,052</b>	<b>\$397,552</b>	<b>192.5%</b>
<b>Total Revenue</b>	<b>\$730,871</b>	<b>\$206,500</b>	<b>\$604,052</b>	<b>\$397,552</b>	<b>192.5%</b>
Fund Balance	\$267,590	\$539,871	\$734,150	\$194,279	36.0%
<b>Total Use of Fund Balance</b>	<b>\$267,590</b>	<b>\$539,871</b>	<b>\$734,150</b>	<b>\$194,279</b>	<b>36.0%</b>
<b>Total Financing Sources</b>	<b>\$998,461</b>	<b>\$746,371</b>	<b>\$1,338,202</b>	<b>\$591,831</b>	<b>79.3%</b>
<b>Net Cost</b>	<b>\$(539,871)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

The change in total appropriations is due to:

- An increase in funding transfers to the Animal Care Services operating budget (BU 3220000) for eligible expenditures.
- An increase in contingencies for future program needs.

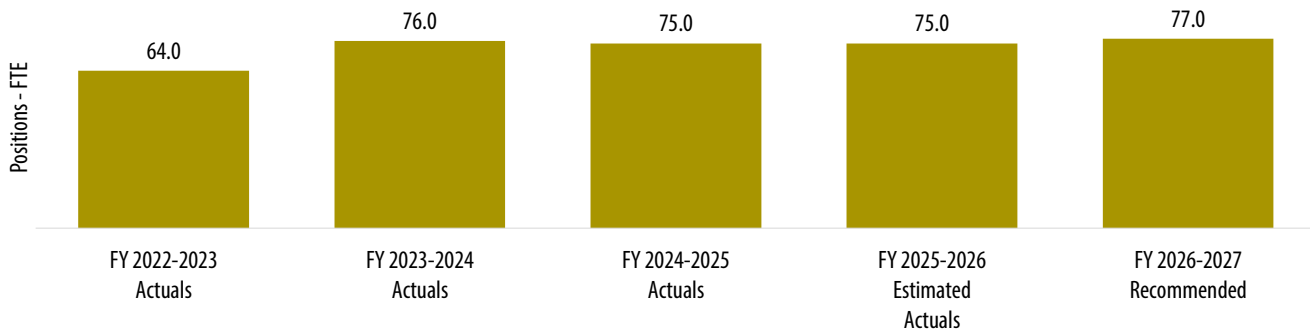
The change in total revenue is due to:

- An increase in animal licensing fees.
- An increase in one-time donations.

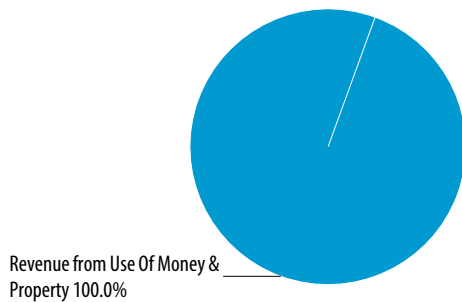
**Board Of Retirement  
Department Structure  
Eric Stern, Chief Executive Officer**



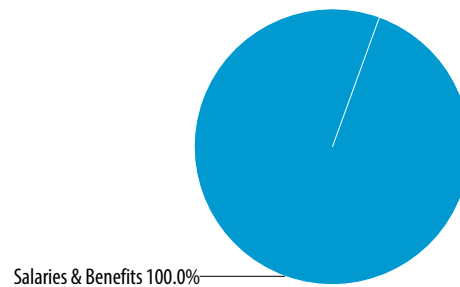
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

The **Board of Retirement** is responsible for the administration and maintenance of the records of the Sacramento County Employees' Retirement System (SCERS or the System) in accordance with the provisions of the 1937 Act and Retirement Board Bylaws. The Board of Retirement sets policy for the investment of the assets of the System and monitors its investments, appoints a Retirement Administrator who serves as Chief Executive Officer for the System, and annually adopts a budget covering the entire expense of administration of the System. The expense of administration of the system is funded by retained earnings from the SCERS Pension Trust. Beginning in Fiscal Year 2025-26, the County budget only includes the salary and benefits costs and matching revenue for this entity.

## Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Management of the Sacramento County Employees' Retirement System (SCERS)	\$10,682,689	\$11,929,414	\$12,703,000	\$773,586	6.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,682,689</b>	<b>\$11,929,414</b>	<b>\$12,703,000</b>	<b>\$773,586</b>	<b>6.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,682,689</b>	<b>\$11,929,414</b>	<b>\$12,703,000</b>	<b>\$773,586</b>	<b>6.5%</b>
<b>Revenue</b>	<b>\$10,682,689</b>	<b>\$11,929,414</b>	<b>\$12,703,000</b>	<b>\$773,586</b>	<b>6.5%</b>
<b>Total Revenue</b>	<b>\$10,682,689</b>	<b>\$11,929,414</b>	<b>\$12,703,000</b>	<b>\$773,586</b>	<b>6.5%</b>
<b>Net Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	75.0	75.0	77.0	2.0	2.7%

## Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$10,682,689	\$11,929,414	\$12,703,000	\$773,586	6.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,682,689</b>	<b>\$11,929,414</b>	<b>\$12,703,000</b>	<b>\$773,586</b>	<b>6.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,682,689</b>	<b>\$11,929,414</b>	<b>\$12,703,000</b>	<b>\$773,586</b>	<b>6.5%</b>
Revenue from Use Of Money & Property	\$10,682,689	\$11,929,414	\$12,703,000	\$773,586	6.5%
<b>Revenue</b>	<b>\$10,682,689</b>	<b>\$11,929,414</b>	<b>\$12,703,000</b>	<b>\$773,586</b>	<b>6.5%</b>
<b>Total Revenue</b>	<b>\$10,682,689</b>	<b>\$11,929,414</b>	<b>\$12,703,000</b>	<b>\$773,586</b>	<b>6.5%</b>
<b>Net Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	75.0	75.0	77.0	2.0	2.7%

## Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.

- A one-time increase in salaries and benefits costs due to a three-month overlap for Chief Operating Officer cross training.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- Increases in interest income to fully offset appropriations and align this budget unit with available funding.
- Recommended growth detailed later in this section.

Position counts have increased 2.0 FTE from the prior year Adopted Budget due to:

- 2.0 FTE increase in recommended growth requests.

### Summary of Recommended Growth by Program

<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
Management of the Sacramento County Employees' Retirement System (SCERS)	331,890	0	331,890	0	2.0

### Recommended Growth Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>SCERS - Add 1.0 FTE Accountant</b>					
	144,450	0	144,450	0	1.0

Add 1.0 FTE Accountant position to provide dedicated financial capacity for Pension Administration System (PAS) and new accounting system implementation. This position is responsible for accounting setup, data validation, reconciliation, financial reporting, testing of system functionality, and coordination with external vendors. The complexity of these systems, combined with ongoing financial operations, exceeds current staffing capacity. Adding this position is essential to ensure accurate financial management, compliance, and timely reporting during the transition and in the future.

<b>SCERS - Add 1.0 FTE Information Technology System Support Specialist Level II</b>					
	152,290	0	152,290	0	1.0

Add 1.0 FTE Information Technology (IT) System Support Specialist Level II position to provide dedicated technical capacity for Pension Administration System (PAS) implementation and ongoing system support. This position will provide dedicated technical support for system configuration, integrations, testing, access administration, data validation, troubleshooting, and vendor coordination. The scale and complexity of the PAS project exceed current staffing capacity, and additional resources are necessary to meet project demands while maintaining ongoing IT operations.

<b>SCERS - Reallocate 1.0 FTE Senior Office Specialist Confidential to 1.0 FTE Executive Secretary</b>					
	35,150	0	35,150	0	0.0

Reallocate filled 1.0 FTE Senior Office Specialist Confidential position to 1.0 FTE Executive Secretary position. The reclassification reflects higher-level administrative responsibilities, including executive support, project coordination, and preparation of sensitive reports, aligning the position with its current duties.

## Contribution To LAFCO

### Budget Unit Functions & Responsibilities

The **Contribution to LAFCO** budget unit provides for the County's annual Local Agency Formation Commission (LAFCo) assessment. LAFCO is funded by a contribution of one-third each from the County, cities, and special districts as well as application fees. LAFCO provides the following functions:

- Reviews proposals for incorporation or disincorporation of cities; annexation, detachment, or reorganization of territory to a city or a special district; and consolidation, merger, formation, dissolution or reorganization of special districts, which impact the provision of public services throughout the County, and region.
- Promotes the logical and reasonable development of local governmental agencies to provide for the present and future needs of the County and its communities.
- Adopts and amends Spheres of Influence (SOI), which are defined as plans for the probable ultimate physical boundaries and service area of a local governmental agency for each independent special district and city within the County.
- Protects prime agricultural farmland and open space from urban development where appropriate.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration of LAFCo	\$269,380	\$282,850	\$301,516	\$18,666	6.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$269,380</b>	<b>\$282,850</b>	<b>\$301,516</b>	<b>\$18,666</b>	<b>6.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$269,380</b>	<b>\$282,850</b>	<b>\$301,516</b>	<b>\$18,666</b>	<b>6.6%</b>
<b>Net Cost</b>	<b>\$269,380</b>	<b>\$282,850</b>	<b>\$301,516</b>	<b>\$18,666</b>	<b>6.6%</b>

### Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$269,380	\$282,850	\$301,516	\$18,666	6.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$269,380</b>	<b>\$282,850</b>	<b>\$301,516</b>	<b>\$18,666</b>	<b>6.6%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$269,380</b>	<b>\$282,850</b>	<b>\$301,516</b>	<b>\$18,666</b>	<b>6.6%</b>
<b>Net Cost</b>	<b>\$269,380</b>	<b>\$282,850</b>	<b>\$301,516</b>	<b>\$18,666</b>	<b>6.6%</b>

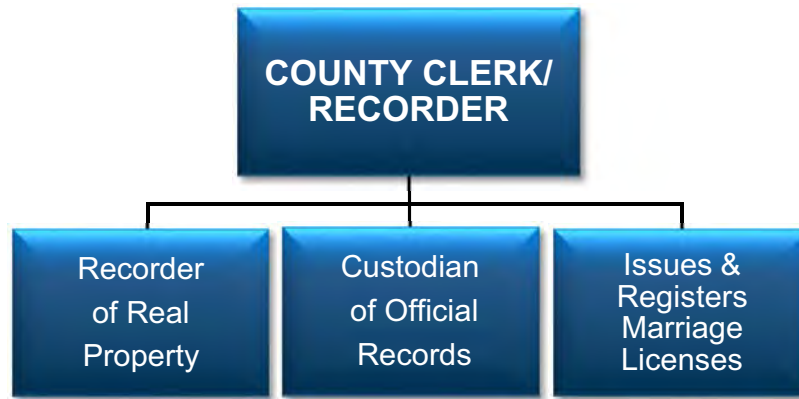
### Summary of Changes

The change in total appropriations and Net Cost is primarily due to changes in the LAFCO budget, which includes the following:

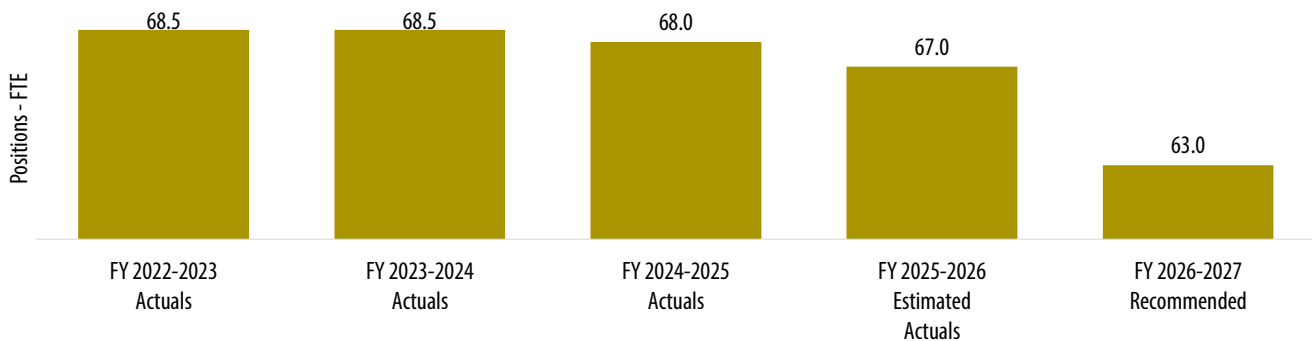
- Increases in negotiated salary and benefits.
- Increases in lease costs.

- One-time costs for a move to a new location.
- Increases in audit and legal costs.
- Increases in consultant costs for Municipal Service Review (MSR) studies used to inform LAFCO about the provision of municipal services.
- Decreases in conference, office supply, mail/messenger, and advertising costs.

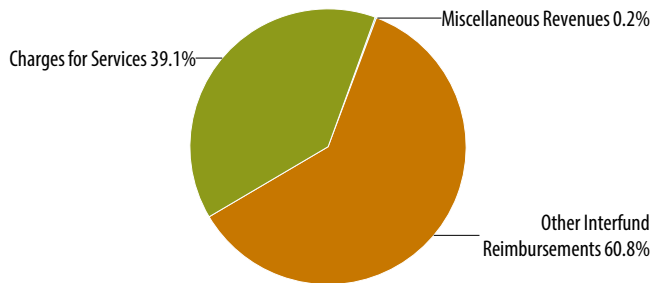
**County Clerk/Recorder  
Department Structure  
Florence Evans, County Clerk/Recorder**



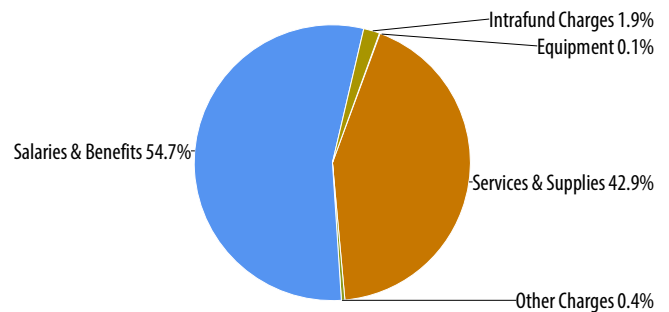
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

The Office of **County Clerk/Recorder** (CCR) has two primary functions:

**Clerk** responsibilities include issuing marriage licenses and performing civil marriages; administering oaths of office; and registering notaries public, process servers, professional photocopiers, unlawful detainer assistants, legal document assistants, and fictitious business names. The Clerk also serves as the Registrar of Marriages and Commissioner of Civil Marriages.

**Recorder** responsibilities include recording of real estate and other authorized documents; issuance of birth, death and marriage certificates; indexing and public viewing services for official records; and issuance of official record copies.

## Goals

- Establish and implement a recording notification program, pursuant to Senate Bill 255, alerting parties when a deed or deed of trust is recorded, including optional sign up for electronic notifications.
- Establish and implement a comprehensive, computer-based, County Recorder training and staff development program module aimed at training newly onboarded staff, enhancing employee competencies, maintaining legal compliance, and increasing efficiency in service to the public.
- Optimize facility space and service delivery to increase efficiency, expand appointment availability, and maximize staff utilization.

## Accomplishments

- Automated review capacity was increased to allow for an additional 2 million records to be reviewed, supporting the identification and review of unlawfully restrictive covenants in recorded documents in compliance with Assembly Bill 1466.

## Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
County Clerk/ Recorder	\$10,335,145	\$12,708,439	\$12,801,412	\$92,973	0.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,335,145</b>	<b>\$12,708,439</b>	<b>\$12,801,412</b>	<b>\$92,973</b>	<b>0.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,335,145</b>	<b>\$12,708,439</b>	<b>\$12,801,412</b>	<b>\$92,973</b>	<b>0.7%</b>
<b>Revenue</b>	<b>\$5,519,224</b>	<b>\$4,820,000</b>	<b>\$5,020,000</b>	<b>\$200,000</b>	<b>4.1%</b>
<b>Total Interfund Reimbursements</b>	<b>\$4,815,921</b>	<b>\$7,888,439</b>	<b>\$7,781,412</b>	<b>\$(107,027)</b>	<b>(1.4)%</b>
<b>Total Revenue</b>	<b>\$10,335,145</b>	<b>\$12,708,439</b>	<b>\$12,801,412</b>	<b>\$92,973</b>	<b>0.7%</b>
<b>Net Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	68.0	67.0	63.0	(4.0)	(6.0)%

## Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$6,387,343	\$7,071,421	\$7,002,989	\$(68,432)	(1.0)%
Services & Supplies	\$3,554,023	\$5,250,222	\$5,491,398	\$241,176	4.6%
Other Charges	\$39,279	\$81,373	\$54,514	\$(26,859)	(33.0)%
Equipment	\$32,508	\$31,000	\$10,000	\$(21,000)	(67.7)%
Intrafund Charges	\$321,992	\$274,423	\$242,511	\$(31,912)	(11.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,335,145</b>	<b>\$12,708,439</b>	<b>\$12,801,412</b>	<b>\$92,973</b>	<b>0.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,335,145</b>	<b>\$12,708,439</b>	<b>\$12,801,412</b>	<b>\$92,973</b>	<b>0.7%</b>
Charges for Services	\$5,510,376	\$4,800,000	\$5,000,000	\$200,000	4.2%
Miscellaneous Revenues	\$8,849	\$20,000	\$20,000	\$0	0.0%
<b>Revenue</b>	<b>\$5,519,224</b>	<b>\$4,820,000</b>	<b>\$5,020,000</b>	<b>\$200,000</b>	<b>4.1%</b>
Other Interfund Reimbursements	\$4,815,921	\$7,888,439	\$7,781,412	\$(107,027)	(1.4)%
<b>Total Interfund Reimbursements</b>	<b>\$4,815,921</b>	<b>\$7,888,439</b>	<b>\$7,781,412</b>	<b>\$(107,027)</b>	<b>(1.4)%</b>
<b>Total Revenue</b>	<b>\$10,335,145</b>	<b>\$12,708,439</b>	<b>\$12,801,412</b>	<b>\$92,973</b>	<b>0.7%</b>
<b>Net Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	68.0	67.0	63.0	(4.0)	(6.0)%

## Summary of Changes

The change in total appropriations is primarily due to:

- An increase in negotiated salaries and benefits, partially offset by deletion of 4.0 Full Time Equivalent (FTE) positions resulting from prior year office consolidation and ongoing operational efficiencies identified through review of vacancies and workflow needs.
- A decrease in Allocated Cost Process (ACP) costs including a decrease in Pension Obligation Bond (POB) costs from full payoff of the Series 2013 POBs in Fiscal Year 2025-26, a reduction in countywide cost allocation plan costs, and reduction in various Department of Technology (Dtech), General Services (DGS), and Personnel Services (DPS) ACP costs.
- An increase in Dtech labor costs to replace on-call support with dedicated desktop support staff to maintain knowledge of and familiarity with County Clerk-Recorder operations and systems. A portion of the increase was implemented during the FY 2025-26 budget year but not reflected in the FY 2025-26 Adopted Budget.
- An increase in armored car service costs from Department of Finance (DOF). DOF took over the service from DGS, which resulted in a decrease in DGS ACP messenger service costs and an increase in direct costs from DOF.
- A decrease in equipment costs due to the purchase of a map scanner/plotter budgeted in the prior year. Appropriations for a Gemtrac add-on for additional multi-media storage was rebudgeted to FY 2026-27.

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

- An increase in anticipated document recording fee volume, vital record fee revenue, and service fees based on historical trends.
- A decrease in reimbursements to offset the increase in revenue that was partially offset by the increase in expenditures.

Position counts have decreased 4.0 FTE from the prior year Adopted Budget due to:

- 4.0 FTE recommended net Base decrease.

## Clerk/Recorder Fees

### Budget Unit Functions & Responsibilities

The **Clerk/Recorder Fees** budget unit provides financing for certain updates and improvements in the County Clerk/Recorder. Dedicated revenues are generated from document fees to be used and administered by the Department for reimbursement of actual costs related to specified services through the following programs:

- E-Recording
- Hours
- Index
- Micrographics Conversion
- Modernization
- Vital Health Statistics

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
E-Recording	\$118,278	\$124,736	\$124,736	\$0	0.0%
Hours	\$472,062	\$472,062	\$472,062	\$0	0.0%
Index	\$472,065	\$472,065	\$472,065	\$0	0.0%
Micrographics Conversion	\$184,573	\$402,475	\$402,475	\$0	0.0%
Modernization	\$3,474,132	\$6,273,911	\$6,166,884	\$(107,027)	(1.7)%
Vital Health Statistics	\$94,811	\$143,190	\$143,190	\$0	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,815,921</b>	<b>\$7,888,439</b>	<b>\$7,781,412</b>	<b>\$(107,027)</b>	<b>(1.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,815,921</b>	<b>\$7,888,439</b>	<b>\$7,781,412</b>	<b>\$(107,027)</b>	<b>(1.4)%</b>
Provision for Reserves	\$5,662,744	\$762,104	\$322,333	\$(439,771)	(57.7)%
<b>Total Financing Uses</b>	<b>\$10,478,665</b>	<b>\$8,650,543</b>	<b>\$8,103,745</b>	<b>\$(546,798)</b>	<b>(6.3)%</b>
<b>Revenue</b>	<b>\$3,187,304</b>	<b>\$2,600,000</b>	<b>\$2,895,000</b>	<b>\$295,000</b>	<b>11.3%</b>
<b>Total Revenue</b>	<b>\$3,187,304</b>	<b>\$2,600,000</b>	<b>\$2,895,000</b>	<b>\$295,000</b>	<b>11.3%</b>
<b>Total Use of Fund Balance</b>	<b>\$11,481,147</b>	<b>\$6,050,543</b>	<b>\$5,208,745</b>	<b>\$(841,798)</b>	<b>(13.9)%</b>
<b>Total Financing Sources</b>	<b>\$14,668,451</b>	<b>\$8,650,543</b>	<b>\$8,103,745</b>	<b>\$(546,798)</b>	<b>(6.3)%</b>
<b>Net Cost</b>	<b>\$(4,189,786)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$4,815,921	\$7,888,439	\$7,781,412	\$(107,027)	(1.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,815,921</b>	<b>\$7,888,439</b>	<b>\$7,781,412</b>	<b>\$(107,027)</b>	<b>(1.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,815,921</b>	<b>\$7,888,439</b>	<b>\$7,781,412</b>	<b>\$(107,027)</b>	<b>(1.4)%</b>
Provision for Reserves	\$5,662,744	\$762,104	\$322,333	\$(439,771)	(57.7)%
<b>Total Financing Uses</b>	<b>\$10,478,665</b>	<b>\$8,650,543</b>	<b>\$8,103,745</b>	<b>\$(546,798)</b>	<b>(6.3)%</b>
Revenue from Use Of Money & Property	\$1,156,007	\$670,000	\$945,000	\$275,000	41.0%
Charges for Services	\$2,031,297	\$1,930,000	\$1,950,000	\$20,000	1.0%
<b>Revenue</b>	<b>\$3,187,304</b>	<b>\$2,600,000</b>	<b>\$2,895,000</b>	<b>\$295,000</b>	<b>11.3%</b>
<b>Total Revenue</b>	<b>\$3,187,304</b>	<b>\$2,600,000</b>	<b>\$2,895,000</b>	<b>\$295,000</b>	<b>11.3%</b>
Reserve Release	\$459,742	\$1,860,757	\$4,266,637	\$2,405,880	129.3%
Fund Balance	\$11,021,405	\$4,189,786	\$942,108	\$(3,247,678)	(77.5)%
<b>Total Use of Fund Balance</b>	<b>\$11,481,147</b>	<b>\$6,050,543</b>	<b>\$5,208,745</b>	<b>\$(841,798)</b>	<b>(13.9)%</b>
<b>Total Financing Sources</b>	<b>\$14,668,451</b>	<b>\$8,650,543</b>	<b>\$8,103,745</b>	<b>\$(546,798)</b>	<b>(6.3)%</b>
<b>Net Cost</b>	<b>\$(4,189,786)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

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

## E-Recording

### Program Overview

**E-Recording** funds are used to support an electronic recording delivery system (ERDS).

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$118,278	\$124,736	\$124,736	\$0	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$118,278</b>	<b>\$124,736</b>	<b>\$124,736</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$118,278</b>	<b>\$124,736</b>	<b>\$124,736</b>	<b>\$0</b>	<b>0.0%</b>
Provision for Reserves	\$217,776	\$298,004	\$225,264	\$(72,740)	(24.4)%
<b>Total Financing Uses</b>	<b>\$336,054</b>	<b>\$422,740</b>	<b>\$350,000</b>	<b>\$(72,740)</b>	<b>(17.2)%</b>
Revenue from Use Of Money & Property	\$175,536	\$80,000	\$150,000	\$70,000	87.5%
Charges for Services	\$205,746	\$200,000	\$200,000	\$0	0.0%
<b>Revenue</b>	<b>\$381,282</b>	<b>\$280,000</b>	<b>\$350,000</b>	<b>\$70,000</b>	<b>25.0%</b>
<b>Total Revenue</b>	<b>\$381,282</b>	<b>\$280,000</b>	<b>\$350,000</b>	<b>\$70,000</b>	<b>25.0%</b>
Fund Balance	\$97,512	\$142,740	\$0	\$(142,740)	(100.0)%
<b>Total Use of Fund Balance</b>	<b>\$97,512</b>	<b>\$142,740</b>	<b>\$0</b>	<b>\$(142,740)</b>	<b>(100.0)%</b>
<b>Total Financing Sources</b>	<b>\$478,794</b>	<b>\$422,740</b>	<b>\$350,000</b>	<b>\$(72,740)</b>	<b>(17.2)%</b>
<b>Net Cost</b>	<b>\$(142,740)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

The change in total revenue is due to an improved alignment with average interest income actuals from prior years.

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

- E-Recording Fees reserve has increased \$225,264.

## Hours

### Program Overview

**Hours** funds are used to establish the days of operation of the County Recorder’s offices as every business day except for legal holidays and those holidays designated as judicial holidays.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$472,062	\$472,062	\$472,062	\$0	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$472,062</b>	<b>\$472,062</b>	<b>\$472,062</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$472,062</b>	<b>\$472,062</b>	<b>\$472,062</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Financing Uses</b>	<b>\$472,062</b>	<b>\$472,062</b>	<b>\$472,062</b>	<b>\$0</b>	<b>0.0%</b>
Revenue from Use Of Money & Property	\$69,518	\$40,000	\$50,000	\$10,000	25.0%
Charges for Services	\$204,632	\$200,000	\$200,000	\$0	0.0%
<b>Revenue</b>	<b>\$274,150</b>	<b>\$240,000</b>	<b>\$250,000</b>	<b>\$10,000</b>	<b>4.2%</b>
<b>Total Revenue</b>	<b>\$274,150</b>	<b>\$240,000</b>	<b>\$250,000</b>	<b>\$10,000</b>	<b>4.2%</b>
Reserve Release	\$229,768	\$202,912	\$222,062	\$19,150	9.4%
Fund Balance	\$(2,706)	\$29,150	\$0	\$(29,150)	(100.0)%
<b>Total Use of Fund Balance</b>	<b>\$227,062</b>	<b>\$232,062</b>	<b>\$222,062</b>	<b>\$(10,000)</b>	<b>(4.3)%</b>
<b>Total Financing Sources</b>	<b>\$501,212</b>	<b>\$472,062</b>	<b>\$472,062</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net Cost</b>	<b>\$(29,150)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

The change in total revenue is due to an improved alignment with average interest income actuals from prior years.

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

- Hours Fees reserve has decreased \$222,062.

## Index

### Program Overview

**Index** funds are used to support operations that require the document to be indexed within two business days after date of recordation.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$472,065	\$472,065	\$472,065	\$0	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$472,065</b>	<b>\$472,065</b>	<b>\$472,065</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$472,065</b>	<b>\$472,065</b>	<b>\$472,065</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Financing Uses</b>	<b>\$472,065</b>	<b>\$472,065</b>	<b>\$472,065</b>	<b>\$0</b>	<b>0.0%</b>
Revenue from Use Of Money & Property	\$69,356	\$40,000	\$50,000	\$10,000	25.0%
Charges for Services	\$206,038	\$200,000	\$200,000	\$0	0.0%
<b>Revenue</b>	<b>\$275,394</b>	<b>\$240,000</b>	<b>\$250,000</b>	<b>\$10,000</b>	<b>4.2%</b>
<b>Total Revenue</b>	<b>\$275,394</b>	<b>\$240,000</b>	<b>\$250,000</b>	<b>\$10,000</b>	<b>4.2%</b>
Reserve Release	\$229,974	\$201,671	\$222,065	\$20,394	10.1%
Fund Balance	\$(2,909)	\$30,394	\$0	\$(30,394)	(100.0)%
<b>Total Use of Fund Balance</b>	<b>\$227,065</b>	<b>\$232,065</b>	<b>\$222,065</b>	<b>\$(10,000)</b>	<b>(4.3)%</b>
<b>Total Financing Sources</b>	<b>\$502,459</b>	<b>\$472,065</b>	<b>\$472,065</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net Cost</b>	<b>\$(30,394)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

The change in total revenue is due to an improved alignment with average interest income actuals from prior years.

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

- Index Fees reserve has decreased \$222,065.

## Micrographics Conversion

### Program Overview

**Micrographics Conversion** funds are used to convert the County Recorder’s document storage system to micrographics.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$184,573	\$402,475	\$402,475	\$0	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$184,573</b>	<b>\$402,475</b>	<b>\$402,475</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$184,573</b>	<b>\$402,475</b>	<b>\$402,475</b>	<b>\$0</b>	<b>0.0%</b>
Provision for Reserves	\$3,462,846	\$309,353	\$7,525	\$(301,828)	(97.6)%
<b>Total Financing Uses</b>	<b>\$3,647,419</b>	<b>\$711,828</b>	<b>\$410,000</b>	<b>\$(301,828)</b>	<b>(42.4)%</b>
Revenue from Use Of Money & Property	\$244,255	\$100,000	\$200,000	\$100,000	100.0%
Charges for Services	\$214,671	\$210,000	\$210,000	\$0	0.0%
<b>Revenue</b>	<b>\$458,926</b>	<b>\$310,000</b>	<b>\$410,000</b>	<b>\$100,000</b>	<b>32.3%</b>
<b>Total Revenue</b>	<b>\$458,926</b>	<b>\$310,000</b>	<b>\$410,000</b>	<b>\$100,000</b>	<b>32.3%</b>
Fund Balance	\$3,590,321	\$401,828	\$0	\$(401,828)	(100.0)%
<b>Total Use of Fund Balance</b>	<b>\$3,590,321</b>	<b>\$401,828</b>	<b>\$0</b>	<b>\$(401,828)</b>	<b>(100.0)%</b>
<b>Total Financing Sources</b>	<b>\$4,049,247</b>	<b>\$711,828</b>	<b>\$410,000</b>	<b>\$(301,828)</b>	<b>(42.4)%</b>
<b>Net Cost</b>	<b>\$(401,828)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

The change in total revenue is due to an improved alignment with average interest income actuals from prior years.

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

- Micrographic Fees reserve has increased \$7,525.

## Modernization

### Program Overview

**Modernization** funds are used to support, maintain, improve, and provide for the modernized creation, retention, and retrieval of information in the County Recorder's system of recorded documents.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$3,474,132	\$6,273,911	\$6,166,884	\$(107,027)	(1.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,474,132</b>	<b>\$6,273,911</b>	<b>\$6,166,884</b>	<b>\$(107,027)</b>	<b>(1.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,474,132</b>	<b>\$6,273,911</b>	<b>\$6,166,884</b>	<b>\$(107,027)</b>	<b>(1.7)%</b>
Provision for Reserves	\$1,876,649	\$0	\$0	\$0	0.0%
<b>Total Financing Uses</b>	<b>\$5,350,781</b>	<b>\$6,273,911</b>	<b>\$6,166,884</b>	<b>\$(107,027)</b>	<b>(1.7)%</b>
Revenue from Use Of Money & Property	\$572,156	\$400,000	\$475,000	\$75,000	18.8%
Charges for Services	\$1,000,838	\$950,000	\$950,000	\$0	0.0%
<b>Revenue</b>	<b>\$1,572,994</b>	<b>\$1,350,000</b>	<b>\$1,425,000</b>	<b>\$75,000</b>	<b>5.6%</b>
<b>Total Revenue</b>	<b>\$1,572,994</b>	<b>\$1,350,000</b>	<b>\$1,425,000</b>	<b>\$75,000</b>	<b>5.6%</b>
Reserve Release	\$0	\$1,456,174	\$3,822,510	\$2,366,336	162.5%
Fund Balance	\$7,245,524	\$3,467,737	\$919,374	\$(2,548,363)	(73.5)%
<b>Total Use of Fund Balance</b>	<b>\$7,245,524</b>	<b>\$4,923,911</b>	<b>\$4,741,884</b>	<b>\$(182,027)</b>	<b>(3.7)%</b>
<b>Total Financing Sources</b>	<b>\$8,818,518</b>	<b>\$6,273,911</b>	<b>\$6,166,884</b>	<b>\$(107,027)</b>	<b>(1.7)%</b>
<b>Net Cost</b>	<b>\$(3,467,737)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

The change in total appropriations is due to fewer funds needed to be transferred to County Clerk-Recorder Budget Unit 3240000 for required expenditures, primarily attributable to modest growth in fee revenue collected.

The change in total revenue is due to an improved alignment with average interest income actuals from prior years.

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

- Modernization Fees reserve has decreased \$3,822,510.

## Vital Health Statistics

### Program Overview

**Vital Health (VH) Statistics** funds are used for vital record operation funding for improvement, automation, and technical support of vital record systems.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$94,811	\$143,190	\$143,190	\$0	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$94,811</b>	<b>\$143,190</b>	<b>\$143,190</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$94,811</b>	<b>\$143,190</b>	<b>\$143,190</b>	<b>\$0</b>	<b>0.0%</b>
Provision for Reserves	\$105,473	\$154,747	\$89,544	\$(65,203)	(42.1)%
<b>Total Financing Uses</b>	<b>\$200,284</b>	<b>\$297,937</b>	<b>\$232,734</b>	<b>\$(65,203)</b>	<b>(21.9)%</b>
Revenue from Use Of Money & Property	\$25,186	\$10,000	\$20,000	\$10,000	100.0%
Charges for Services	\$199,372	\$170,000	\$190,000	\$20,000	11.8%
<b>Revenue</b>	<b>\$224,558</b>	<b>\$180,000</b>	<b>\$210,000</b>	<b>\$30,000</b>	<b>16.7%</b>
<b>Total Revenue</b>	<b>\$224,558</b>	<b>\$180,000</b>	<b>\$210,000</b>	<b>\$30,000</b>	<b>16.7%</b>
Fund Balance	\$93,663	\$117,937	\$22,734	\$(95,203)	(80.7)%
<b>Total Use of Fund Balance</b>	<b>\$93,663</b>	<b>\$117,937</b>	<b>\$22,734</b>	<b>\$(95,203)</b>	<b>(80.7)%</b>
<b>Total Financing Sources</b>	<b>\$318,221</b>	<b>\$297,937</b>	<b>\$232,734</b>	<b>\$(65,203)</b>	<b>(21.9)%</b>
<b>Net Cost</b>	<b>\$(117,937)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

The change in total revenue is due to an improved alignment with average interest income and vital statistic fee actuals from prior years and a minor increase to reflect Assembly Bill 64 fees.

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

- Vital Health Statistics Fees reserve has increased \$89,544.

## County Library

### Budget Unit Functions & Responsibilities

**County Library** provides funding for capital maintenance and related costs at Sacramento County owned Sacramento Public Library Authority branches.

The Sacramento Public Library Authority (SPLA) provides all public library services in Sacramento County, except the City of Folsom. The County and City of Sacramento established the SPLA as a Joint Powers Authority (JPA) in 1993. The governing board is a 15 member body consisting of five members of the County Board of Supervisors, five members of the Sacramento City Council, two members from Elk Grove, one member each representing the cities of Citrus Heights and Rancho Cordova, with the remaining member shared by the cities of Galt and Isleton. SPLA funding is provided primarily by a dedicated property tax source and other revenue sources received directly by the SPLA.

This County Library Budget provides funding for capital maintenance, capital repairs, preventative maintenance, property insurance and related costs at the nine SPLA branches owned by the County of Sacramento.

Under terms of the JPA, funding for construction and maintenance of the county facilities is the responsibility of the County of Sacramento. Capital funding collected through developer fees is accumulated in separate county funds and is only available for construction and renovation of Library facilities; it cannot be used for operations.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
County Library	\$1,391,418	\$1,358,411	\$1,388,024	\$29,613	2.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,391,418</b>	<b>\$1,358,411</b>	<b>\$1,388,024</b>	<b>\$29,613</b>	<b>2.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,391,418</b>	<b>\$1,358,411</b>	<b>\$1,388,024</b>	<b>\$29,613</b>	<b>2.2%</b>
<b>Total Financing Uses</b>	<b>\$1,391,418</b>	<b>\$1,358,411</b>	<b>\$1,388,024</b>	<b>\$29,613</b>	<b>2.2%</b>
<b>Revenue</b>	<b>\$1,321,789</b>	<b>\$1,336,238</b>	<b>\$1,383,024</b>	<b>\$46,786</b>	<b>3.5%</b>
<b>Total Revenue</b>	<b>\$1,321,789</b>	<b>\$1,336,238</b>	<b>\$1,383,024</b>	<b>\$46,786</b>	<b>3.5%</b>
<b>Total Use of Fund Balance</b>	<b>\$91,802</b>	<b>\$22,173</b>	<b>\$5,000</b>	<b>\$(17,173)</b>	<b>(77.5)%</b>
<b>Total Financing Sources</b>	<b>\$1,413,591</b>	<b>\$1,358,411</b>	<b>\$1,388,024</b>	<b>\$29,613</b>	<b>2.2%</b>
<b>Net Cost</b>	<b>\$(22,173)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

## Budget Unit - Budget Appropriations by Object

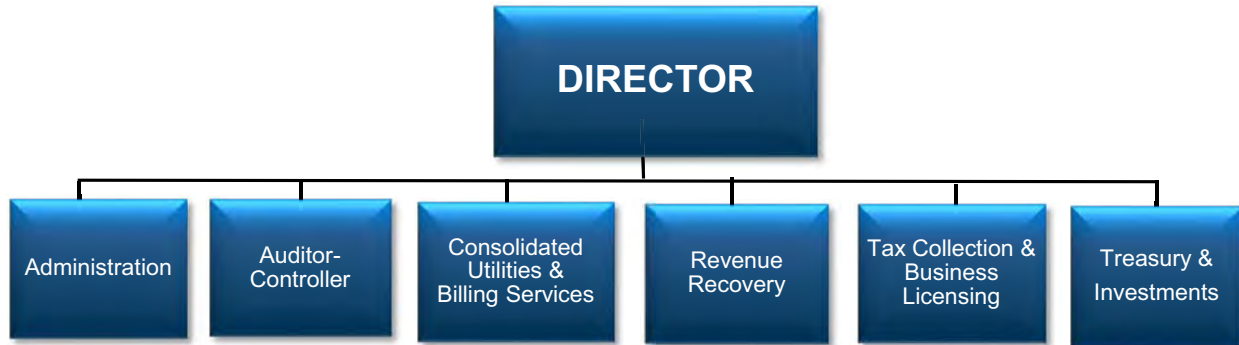
	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$1,391,418	\$1,358,411	\$1,388,024	\$29,613	2.2%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,391,418</b>	<b>\$1,358,411</b>	<b>\$1,388,024</b>	<b>\$29,613</b>	<b>2.2%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,391,418</b>	<b>\$1,358,411</b>	<b>\$1,388,024</b>	<b>\$29,613</b>	<b>2.2%</b>
<b>Total Financing Uses</b>	<b>\$1,391,418</b>	<b>\$1,358,411</b>	<b>\$1,388,024</b>	<b>\$29,613</b>	<b>2.2%</b>
Revenue from Use Of Money & Property	\$3,775	\$6,000	\$5,000	\$(1,000)	(16.7)%
Intergovernmental Revenues	\$1,318,014	\$1,330,238	\$1,378,024	\$47,786	3.6%
<b>Revenue</b>	<b>\$1,321,789</b>	<b>\$1,336,238</b>	<b>\$1,383,024</b>	<b>\$46,786</b>	<b>3.5%</b>
<b>Total Revenue</b>	<b>\$1,321,789</b>	<b>\$1,336,238</b>	<b>\$1,383,024</b>	<b>\$46,786</b>	<b>3.5%</b>
Fund Balance	\$91,802	\$22,173	\$5,000	\$(17,173)	(77.5)%
<b>Total Use of Fund Balance</b>	<b>\$91,802</b>	<b>\$22,173</b>	<b>\$5,000</b>	<b>\$(17,173)</b>	<b>(77.5)%</b>
<b>Total Financing Sources</b>	<b>\$1,413,591</b>	<b>\$1,358,411</b>	<b>\$1,388,024</b>	<b>\$29,613</b>	<b>2.2%</b>
<b>Net Cost</b>	<b>\$(22,173)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

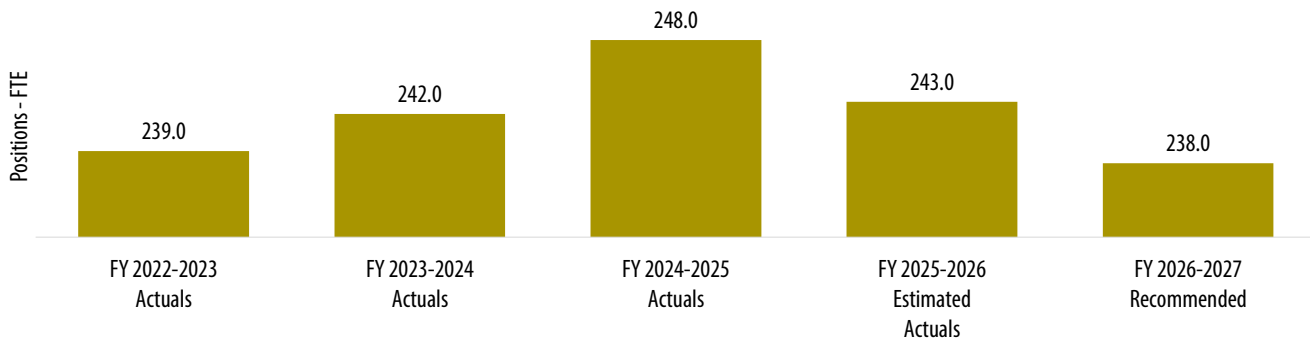
The change in total appropriations is due to increases in allocated costs for insurance and facility use, partially offset by a decrease in General Services Work Request Charges.

The change in total revenue is due to an increase from the annual adjustment in revenue received from the Sacramento Public Library Authority based on the percentage change in the Engineering News Record – Construction Cost Index, slightly offset by a decrease in interest.

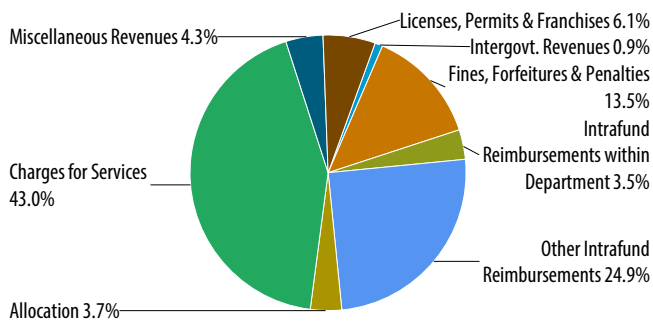
**Department Of Finance**  
**Department Structure**  
**Chad Rinde, Director**



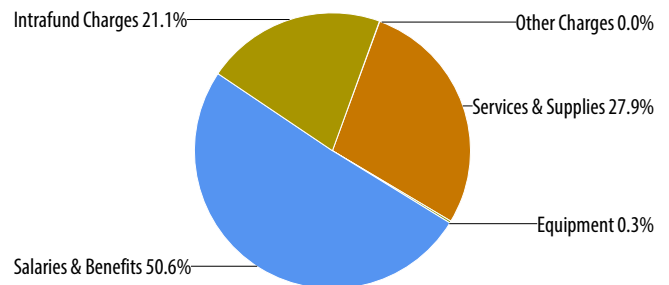
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

The **Department of Finance** is responsible for managing the County's Treasury and Investments, Tax Collection and Business Licensing, providing Auditor-Controller services, providing collection services on delinquent accounts, debts, fines, victim restitution, aid overpayments, probation fees and other County owned debts and billing and collection services for refuse, water, sewer and storm water drainage through the following programs:

- Administration
- Auditor-Controller
- Consolidated Utility Billing and Services
- Revenue Recovery
- Tax Collection and Business Licensing
- Treasury and Investments

## Goals

- Implement enhanced tool for Treasury cash management forecasting to optimize County cash flows and minimize idle funds.
- Complete implementation and optimize use of the County's E-payables virtual card program to enhance use of electronic payments and obtain rebate to offset County costs.
- Implement the Global Internal Auditing Standards (Red Book), for the Internal Audit Unit (IAU) to focus on risk-based auditing and increase organizational value.

## Accomplishments

- Successfully implemented and went live with the new property tax system in September 2025.
- Replaced the prior Annual Comprehensive Financial Report (ACFR) reporting system and successfully utilized it for issuance of the June 30, 2025 ACFR.
- Implemented Department new hire onboarding program to strengthening connection to the department and County values and enhance the department's culture.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration	\$7,683,705	\$8,681,648	\$8,485,627	\$(196,021)	(2.3)%
Auditor-Controller	\$13,525,719	\$14,617,417	\$14,280,724	\$(336,693)	(2.3)%
Consolidated Utilities Billing and Service	\$10,279,284	\$11,041,422	\$11,390,807	\$349,385	3.2%
Revenue Recovery	\$9,372,831	\$10,182,875	\$10,416,771	\$233,896	2.3%
Tax Collection & Business Licensing	\$8,346,429	\$9,474,801	\$9,195,513	\$(279,288)	(2.9)%
Treasury and Investments	\$5,284,249	\$6,119,083	\$6,425,232	\$306,149	5.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$54,492,218</b>	<b>\$60,117,246</b>	<b>\$60,194,674</b>	<b>\$77,428</b>	<b>0.1%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(16,221,149)</b>	<b>\$(18,186,067)</b>	<b>\$(17,096,687)</b>	<b>\$1,089,380</b>	<b>(6.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$38,271,069</b>	<b>\$41,931,179</b>	<b>\$43,097,987</b>	<b>\$1,166,808</b>	<b>2.8%</b>
<b>Revenue</b>	<b>\$36,917,486</b>	<b>\$39,693,390</b>	<b>\$40,887,770</b>	<b>\$1,194,380</b>	<b>3.0%</b>
<b>Total Interfund Reimbursements</b>	<b>\$240</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$36,917,726</b>	<b>\$39,693,390</b>	<b>\$40,887,770</b>	<b>\$1,194,380</b>	<b>3.0%</b>
<b>Net Cost</b>	<b>\$1,353,343</b>	<b>\$2,237,789</b>	<b>\$2,210,217</b>	<b>\$(27,572)</b>	<b>(1.2)%</b>
Positions	248.0	243.0	238.0	(5.0)	(2.1)%

## Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$28,147,049	\$30,410,048	\$30,484,214	\$74,166	0.2%
Services & Supplies	\$14,784,544	\$16,674,642	\$16,821,324	\$146,682	0.9%
Other Charges	\$11,110	\$25,000	\$25,000	\$0	0.0%
Equipment	\$60,709	\$152,200	\$152,200	\$0	0.0%
Intrafund Charges	\$11,488,806	\$12,855,356	\$12,711,936	\$(143,420)	(1.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$54,492,218</b>	<b>\$60,117,246</b>	<b>\$60,194,674</b>	<b>\$77,428</b>	<b>0.1%</b>
Other Intrafund Reimbursements	\$(14,597,741)	\$(16,212,465)	\$(15,018,073)	\$1,194,392	(7.4)%
Intrafund Reimbursements within Department	\$(1,623,408)	\$(1,973,602)	\$(2,078,614)	\$(105,012)	5.3%
<b>Total Intrafund Reimbursements</b>	<b>\$(16,221,149)</b>	<b>\$(18,186,067)</b>	<b>\$(17,096,687)</b>	<b>\$1,089,380</b>	<b>(6.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$38,271,069</b>	<b>\$41,931,179</b>	<b>\$43,097,987</b>	<b>\$1,166,808</b>	<b>2.8%</b>
Licenses, Permits & Franchises	\$3,412,677	\$3,699,376	\$3,697,813	\$(1,563)	(0.0)%
Fines, Forfeitures & Penalties	\$9,731,377	\$7,802,856	\$8,144,602	\$341,746	4.4%
Intergovernmental Revenues	\$483,015	\$521,248	\$539,190	\$17,942	3.4%
Charges for Services	\$20,568,232	\$25,201,330	\$25,897,573	\$696,243	2.8%
Miscellaneous Revenues	\$2,718,285	\$2,468,580	\$2,608,592	\$140,012	5.7%
Other Financing Sources	\$3,901	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$36,917,486</b>	<b>\$39,693,390</b>	<b>\$40,887,770</b>	<b>\$1,194,380</b>	<b>3.0%</b>
Other Interfund Reimbursements	\$240	\$0	\$0	\$0	0.0%
<b>Total Interfund Reimbursements</b>	<b>\$240</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$36,917,726</b>	<b>\$39,693,390</b>	<b>\$40,887,770</b>	<b>\$1,194,380</b>	<b>3.0%</b>
<b>Net Cost</b>	<b>\$1,353,343</b>	<b>\$2,237,789</b>	<b>\$2,210,217</b>	<b>\$(27,572)</b>	<b>(1.2)%</b>
Positions	248.0	243.0	238.0	(5.0)	(2.1)%

## Summary of Changes

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

Position counts have decreased by 5.0 FTE from the prior year Adopted Budget due to:

- 3.0 FTE recommended net Base decrease.
- 2.0 FTE decrease in recommended reduction scenarios – 2.0 vacant

### Summary of Recommended Reductions by Program

<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
Auditor-Controller	(161,761)	0	(161,761)	0	(1.0)
Tax Collection & Business Licensing	(91,846)	0	(45,923)	(45,923)	(1.0)

## Administration

### Program Overview

**Administration** provides departmental oversight and support services in the areas of personnel, safety, budget, purchasing, contracts, facilities and other areas that sustain operations.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,127,946	\$2,348,118	\$2,430,504	\$82,386	3.5%
Services & Supplies	\$3,969,044	\$4,574,607	\$4,397,427	\$(177,180)	(3.9)%
Equipment	\$0	\$10,697	\$10,697	\$0	0.0%
Intrafund Charges	\$1,147,990	\$1,261,978	\$1,186,265	\$(75,713)	(6.0)%
Cost of Goods Sold	\$438,725	\$486,248	\$460,734	\$(25,514)	(5.2)%
<b>Gross Expenditures/Appropriations</b>	<b>\$7,683,705</b>	<b>\$8,681,648</b>	<b>\$8,485,627</b>	<b>\$(196,021)</b>	<b>(2.3)%</b>
Other Intrafund Reimbursements	\$(7,097,164)	\$(8,015,953)	\$(7,826,936)	\$189,017	(2.4)%
Intrafund Reimbursements within Department	\$(147,816)	\$(179,447)	\$(197,957)	\$(18,510)	10.3%
<b>Total Intrafund Reimbursements</b>	<b>\$(7,244,980)</b>	<b>\$(8,195,400)</b>	<b>\$(8,024,893)</b>	<b>\$170,507</b>	<b>(2.1)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$438,725</b>	<b>\$486,248</b>	<b>\$460,734</b>	<b>\$(25,514)</b>	<b>(5.2)%</b>
Intergovernmental Revenues	\$423,174	\$486,248	\$460,734	\$(25,514)	(5.2)%
Miscellaneous Revenues	\$7,747	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$430,921</b>	<b>\$486,248</b>	<b>\$460,734</b>	<b>\$(25,514)</b>	<b>(5.2)%</b>
<b>Total Revenue</b>	<b>\$430,921</b>	<b>\$486,248</b>	<b>\$460,734</b>	<b>\$(25,514)</b>	<b>(5.2)%</b>
<b>Net Cost</b>	<b>\$7,804</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	14.0	14.0	13.0	(1.0)	(7.1)%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by the base reduction deleting 1.0 FTE Senior Office Assistant and 1.0 FTE Administrative Services Officer (ASO) II, and adding 1.0 FTE ASO III to increase Administration management support, improve employee retention and development pathways, and strengthen the quality of service provided to divisions.
- Decreases in allocated costs with the largest decrease from spreading Department of Technology (DTech) Wide Area Network (WAN) charges to all Department of Finance (DOF) programs instead of absorbing into the Administration program and Pension Obligation Bond (POB) debt service decreases, partially offset by increases in Liability Insurance cost.

- Decreases in intrafund charges from lower Auditor-Controller allocated costs and other General Fund allocated cost charges, partially offset by an increase in Personnel Services allocated cost.
- A decrease in intrafund reimbursement as a result of decreased expenditures and overhead allocation.

The change in total revenue is due to a base reduction in American Rescue Plan Act (ARPA) administration cost recovery that will end March 31, 2027.

## Auditor-Controller

### Program Overview

**Auditor-Controller** maintains the County's financial system and provides services including County and Special District Payroll and Payment Services, Internal Audits, General Accounting services, Tax Accounting, and Fiscal Services, to County departments and Special Districts.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$9,903,367	\$10,786,717	\$10,475,297	\$(311,420)	(2.9)%
Services & Supplies	\$1,043,249	\$1,198,023	\$1,265,316	\$67,293	5.6%
Equipment	\$32,674	\$54,303	\$54,303	\$0	0.0%
Intrafund Charges	\$2,985,154	\$3,064,622	\$2,946,542	\$(118,080)	(3.9)%
Cost of Goods Sold	\$(438,725)	\$(486,248)	\$(460,734)	\$25,514	(5.2)%
<b>Gross Expenditures/Appropriations</b>	<b>\$13,525,719</b>	<b>\$14,617,417</b>	<b>\$14,280,724</b>	<b>\$(336,693)</b>	<b>(2.3)%</b>
Other Intrafund Reimbursements	\$(4,904,246)	\$(5,311,644)	\$(4,894,029)	\$417,615	(7.9)%
Intrafund Reimbursements within Department	\$(571,894)	\$(817,955)	\$(857,357)	\$(39,402)	4.8%
<b>Total Intrafund Reimbursements</b>	<b>\$(5,476,140)</b>	<b>\$(6,129,599)</b>	<b>\$(5,751,386)</b>	<b>\$378,213</b>	<b>(6.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$8,049,580</b>	<b>\$8,487,818</b>	<b>\$8,529,338</b>	<b>\$41,520</b>	<b>0.5%</b>
Intergovernmental Revenues	\$59,840	\$35,000	\$24,000	\$(11,000)	(31.4)%
Charges for Services	\$6,351,511	\$6,396,496	\$6,395,506	\$(990)	(0.0)%
Miscellaneous Revenues	\$770,785	\$634,933	\$775,000	\$140,067	22.1%
<b>Revenue</b>	<b>\$7,182,137</b>	<b>\$7,066,429</b>	<b>\$7,194,506</b>	<b>\$128,077</b>	<b>1.8%</b>
Other Interfund Reimbursements	\$240	\$0	\$0	\$0	0.0%
<b>Total Interfund Reimbursements</b>	<b>\$240</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$7,182,377</b>	<b>\$7,066,429</b>	<b>\$7,194,506</b>	<b>\$128,077</b>	<b>1.8%</b>
<b>Net Cost</b>	<b>\$867,203</b>	<b>\$1,421,389</b>	<b>\$1,334,832</b>	<b>\$(86,557)</b>	<b>(6.1)%</b>
Positions	78.0	74.0	71.0	(3.0)	(4.1)%

### Summary of Changes

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

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

- Increases in negotiated salary and benefits costs which is offset by the base reduction of 6.0 limited term (LT) FTE positions: 4.0 FTE dedicated to providing administrative and accounting support for ARPA, and 2.0 FTE designated to help achieve a successful implementation of the new tax system (TaxSys).

- Decreases in allocated costs with the largest decrease from lower POB debt service cost, offset by an increase in allocated WAN charges from DTech due to the reallocation of costs to individual DOF programs.
- Decreases in intrafund charges from lower Department overhead allocation.
- Decreases in Auditor-Controller ACP charges to other departments due to base cost reductions and E-payable revenue increase.
- Decreases in DOF labor charges to DTech’s TaxSys project fund center related to the implementation of the system.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- An increase in revenue associated with the County’s E-payable program through U.S. Bank for an enhanced virtual card platform, partially offset by a decrease in cost recovery revenue.
- Recommended reductions detailed later in this section.

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>DOF - Delete 1.0 FTE Accountant - Auditor - Controller (ACP)</b>	(161,761)	0	(161,761)	0	(1.0)

Delete 1.0 FTE ACP funded filled Accountant position in the General Accounting unit of the Auditor Controller Division in the Department of Finance. This position is essential for providing countywide accounting support. Its removal would hinder the unit’s effectiveness and diminish its capacity to deliver accurate, compliant, and timely financial reporting via the Schedule of Expenditures of Federal Awards (SEFA), Annual Comprehensive Financial Report (ACFR), Countywide Cost Allocation Plan (CCAP), and State Controller’s Report; ultimately risking jeopardized compliance with Federal and State deadlines. The position is fully funded by ACP.

## Consolidated Utilities Billing and Service

### Program Overview

**Consolidated Utilities Billing and Service (CUBS)** provides billing and collection services for departments providing utilities, including refuse, water, sewer and storm water drainage.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$4,067,688	\$4,482,765	\$4,523,627	\$40,862	0.9%
Services & Supplies	\$4,198,757	\$4,334,056	\$4,606,815	\$272,759	6.3%
Other Charges	\$11,110	\$25,000	\$25,000	\$0	0.0%
Intrafund Charges	\$2,001,729	\$2,199,601	\$2,235,365	\$35,764	1.6%
<b>Gross Expenditures/Appropriations</b>	<b>\$10,279,284</b>	<b>\$11,041,422</b>	<b>\$11,390,807</b>	<b>\$349,385</b>	<b>3.2%</b>
Other Intrafund Reimbursements	\$(909)	\$(8,100)	\$(12,502)	\$(4,402)	54.3%
<b>Total Intrafund Reimbursements</b>	<b>\$(909)</b>	<b>\$(8,100)</b>	<b>\$(12,502)</b>	<b>\$(4,402)</b>	<b>54.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$10,278,375</b>	<b>\$11,033,322</b>	<b>\$11,378,305</b>	<b>\$344,983</b>	<b>3.1%</b>
Fines, Forfeitures & Penalties	\$9,731,377	\$7,802,856	\$8,144,602	\$341,746	4.4%
Charges for Services	\$344,466	\$3,190,466	\$3,113,703	\$(76,763)	(2.4)%
Miscellaneous Revenues	\$202,532	\$40,000	\$120,000	\$80,000	200.0%
<b>Revenue</b>	<b>\$10,278,375</b>	<b>\$11,033,322</b>	<b>\$11,378,305</b>	<b>\$344,983</b>	<b>3.1%</b>
<b>Total Revenue</b>	<b>\$10,278,375</b>	<b>\$11,033,322</b>	<b>\$11,378,305</b>	<b>\$344,983</b>	<b>3.1%</b>
<b>Net Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	44.0	44.0	44.0	0.0	0.0%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs with the largest decrease from lower POB debt service cost, offset by an increase in allocated WAN charges from DTech due to the reallocation of costs to individual DOF programs.
- Increases in mail and postage charges from expected postage rate increase and Department of General Services burden rate increase.
- Increases in intrafund charges from Department overhead allocation.

The change in total revenue is due to:

- Increases in projected forfeitures and penalties from increasing volume of account delinquencies.
- Decreases in projected charges for services due to a true-up of required labor distribution as a result of additional revenue from other funding sources.

## Revenue Recovery

### Program Overview

**Revenue Recovery** provides professional billing and collection services of court ordered fines, fees, victim restitution, aid overpayments, and other debts owed to the County in accordance with legal requirements.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$4,743,754	\$4,826,124	\$4,860,234	\$34,110	0.7%
Services & Supplies	\$3,224,589	\$3,665,867	\$3,909,483	\$243,616	6.6%
Equipment	\$0	\$87,200	\$87,200	\$0	0.0%
Intrafund Charges	\$1,404,488	\$1,603,684	\$1,559,854	\$(43,830)	(2.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$9,372,831</b>	<b>\$10,182,875</b>	<b>\$10,416,771</b>	<b>\$233,896</b>	<b>2.3%</b>
Other Intrafund Reimbursements	\$(1,947,643)	\$(2,165,250)	\$(1,818,888)	\$346,362	(16.0)%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,947,643)</b>	<b>\$(2,165,250)</b>	<b>\$(1,818,888)</b>	<b>\$346,362</b>	<b>(16.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$7,425,188</b>	<b>\$8,017,625</b>	<b>\$8,597,883</b>	<b>\$580,258</b>	<b>7.2%</b>
Charges for Services	\$6,777,578	\$7,384,703	\$7,897,733	\$513,030	6.9%
Miscellaneous Revenues	\$13,623	\$0	\$0	\$0	0.0%
Other Financing Sources	\$3,901	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$6,795,102</b>	<b>\$7,384,703</b>	<b>\$7,897,733</b>	<b>\$513,030</b>	<b>6.9%</b>
<b>Total Revenue</b>	<b>\$6,795,102</b>	<b>\$7,384,703</b>	<b>\$7,897,733</b>	<b>\$513,030</b>	<b>6.9%</b>
<b>Net Cost</b>	<b>\$630,086</b>	<b>\$632,922</b>	<b>\$700,150</b>	<b>\$67,228</b>	<b>10.6%</b>
Positions	45.0	44.0	44.0	0.0	0.0%

### Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- An increase in assessment collection service fee as the Franchise Tax Board Court-Ordered Debt (FTB-COD) program increased its service fee from 15% to 20% of collection effective December 1, 2026.
- Decreases in allocated costs with the largest decrease from POB debt service cost, offset by an increase in allocated WAN charges from DTech due to the reallocation of costs to individual DOF programs.
- A decrease in department overhead charges.
- Decreases in collections cost recovery from General Fund departments.

The change in total revenue is due to:

- Increases in collections cost recovery as a result of collections for non-General Fund departments and agencies.

## Tax Collection & Business Licensing

### Program Overview

**Tax Collection and Business Licensing** program collects property taxes, utility user, and transient occupancy taxes and issues business licenses in the unincorporated areas of Sacramento County.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$3,855,390	\$4,107,496	\$4,162,400	\$54,904	1.3%
Services & Supplies	\$1,728,476	\$2,077,137	\$1,731,281	\$(345,856)	(16.7)%
Intrafund Charges	\$2,762,563	\$3,290,168	\$3,301,832	\$11,664	0.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$8,346,429</b>	<b>\$9,474,801</b>	<b>\$9,195,513</b>	<b>\$(279,288)</b>	<b>(2.9)%</b>
Other Intrafund Reimbursements	\$(453,998)	\$(525,518)	\$(375,518)	\$150,000	(28.5)%
<b>Total Intrafund Reimbursements</b>	<b>\$(453,998)</b>	<b>\$(525,518)</b>	<b>\$(375,518)</b>	<b>\$150,000</b>	<b>(28.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$7,892,431</b>	<b>\$8,949,283</b>	<b>\$8,819,995</b>	<b>\$(129,288)</b>	<b>(1.4)%</b>
Licenses, Permits & Franchises	\$3,412,677	\$3,699,376	\$3,697,813	\$(1,563)	(0.0)%
Intergovernmental Revenues	\$0	\$0	\$54,456	\$54,456	100.0%
Charges for Services	\$2,869,817	\$3,272,782	\$3,178,899	\$(93,883)	(2.9)%
Miscellaneous Revenues	\$1,723,463	\$1,793,647	\$1,713,592	\$(80,055)	(4.5)%
<b>Revenue</b>	<b>\$8,005,957</b>	<b>\$8,765,805</b>	<b>\$8,644,760</b>	<b>\$(121,045)</b>	<b>(1.4)%</b>
<b>Total Revenue</b>	<b>\$8,005,957</b>	<b>\$8,765,805</b>	<b>\$8,644,760</b>	<b>\$(121,045)</b>	<b>(1.4)%</b>
<b>Net Cost</b>	<b>\$(113,526)</b>	<b>\$183,478</b>	<b>\$175,235</b>	<b>\$(8,243)</b>	<b>(4.5)%</b>
Positions	38.0	37.0	36.0	(1.0)	(2.7)%

### Summary of Changes

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

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

- Increases in negotiated salary and benefits costs and overtime funded by the California Department of Justice Tobacco Grant to assist with identifying violations involving the sale of flavored tobacco products.
- Decreases in allocated costs with the largest decrease from POB debt service cost, offset by an increase in allocated WAN charges from DTech due to the reallocation of costs to individual DOF programs.
- A decrease in DTech labor caused by the full implementation of the new tax system, TaxSys. The new system requires less ongoing module support from DTech.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Decreases in tax administration cost recovery as a result of the full implementation of TaxSys and lower ongoing budgeted costs.
- An increase in revenue from the California Department of Justice Tobacco Grant to assist with identifying violations involving the sale of flavored tobacco products.
- Recommended reductions detailed later in this section.

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>DOF - Delete 1.0 FTE Office Specialist II - Tax Collection</b>					
	(91,846)	0	(45,923)	(45,923)	(1.0)

Delete 1.0 FTE Office Specialist II (vacant) position. The department is requesting that this position be restored due to the significant impact it has on its two-person team. Strict deadlines for state-mandated publications, required notifications to interested parties, and information provided to the Board of Supervisors require the team to consistently operate at full capacity. With limited staffing, the Assistant Tax Collector is frequently required to assist with these functions, diverting attention from their primary responsibilities.

Finance will need to reassign staff from customer service-facing units to maintain the critical operations of the division, which will result in a decline in customer service levels. This reassignment would be necessary because if the critical work is not completed in accordance with mandated timelines, the Tax Collection unit will be unable to conduct its Defaulted Land Auction, leading to a substantial loss of revenue.

## Treasury and Investments

### Program Overview

**Treasury and Investments** is responsible for managing and investing funds of the County, School Districts, Joint Power Authorities and Special Districts, whose funds are held by the County.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$3,448,904	\$3,858,828	\$4,032,152	\$173,324	4.5%
Services & Supplies	\$620,428	\$824,952	\$911,002	\$86,050	10.4%
Equipment	\$28,035	\$0	\$0	\$0	0.0%
Intrafund Charges	\$1,186,882	\$1,435,303	\$1,482,078	\$46,775	3.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$5,284,249</b>	<b>\$6,119,083</b>	<b>\$6,425,232</b>	<b>\$306,149</b>	<b>5.0%</b>
Other Intrafund Reimbursements	\$(193,782)	\$(186,000)	\$(90,200)	\$95,800	(51.5)%
Intrafund Reimbursements within Department	\$(903,698)	\$(976,200)	\$(1,023,300)	\$(47,100)	4.8%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,097,479)</b>	<b>\$(1,162,200)</b>	<b>\$(1,113,500)</b>	<b>\$48,700</b>	<b>(4.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,186,770</b>	<b>\$4,956,883</b>	<b>\$5,311,732</b>	<b>\$354,849</b>	<b>7.2%</b>
Charges for Services	\$4,224,859	\$4,956,883	\$5,311,732	\$354,849	7.2%
Miscellaneous Revenues	\$134	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$4,224,993</b>	<b>\$4,956,883</b>	<b>\$5,311,732</b>	<b>\$354,849</b>	<b>7.2%</b>
<b>Total Revenue</b>	<b>\$4,224,993</b>	<b>\$4,956,883</b>	<b>\$5,311,732</b>	<b>\$354,849</b>	<b>7.2%</b>
<b>Net Cost</b>	<b>\$(38,223)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	29.0	30.0	30.0	0.0	0.0%

### Summary of Changes

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

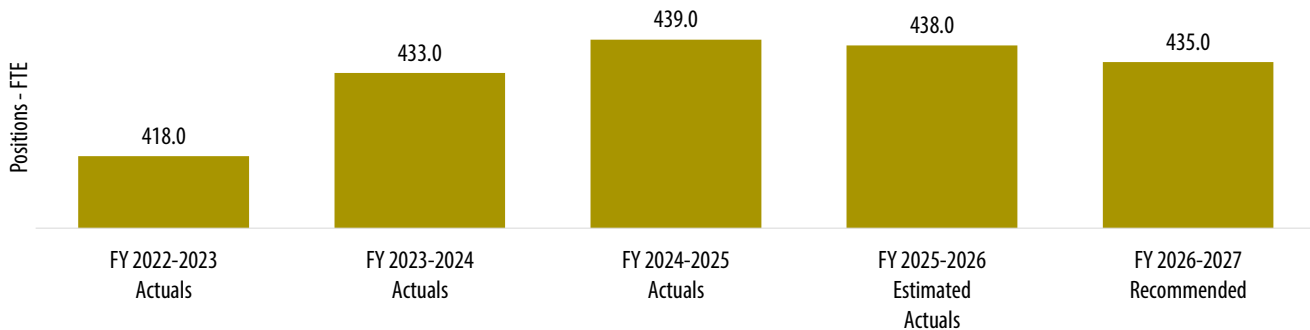
- Increases in negotiated salary and benefits costs.
- Decreases in allocated costs with the largest decrease from lower POB debt service cost, offset by an increase in allocated WAN charges from DTech due to the reallocation of costs to individual DOF programs.
- An increase in Armored Courier Service costs, resulting from a true-up of actual charges.
- Increases in the department overhead allocation resulting from a higher proportional spread of overhead.

The change in total revenue is due to increases in fees related to Treasury and Investment Services.

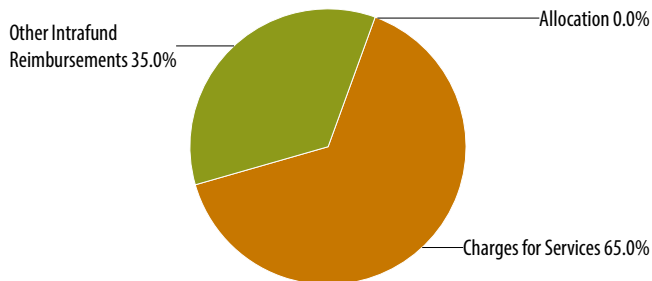
**Department of Technology**  
**Department Structure**  
Rami Zakaria, Chief Information Officer



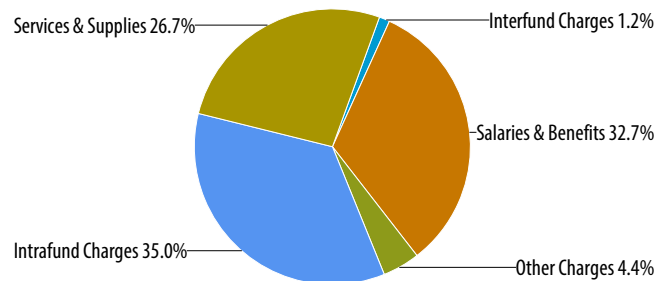
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

The **Department of Technology** (DTech) is a central information technology and telecommunications provider for Sacramento County. DTech delivers a broad range of shared countywide information technology services to employees, departments and regional partners, and also develops customized solutions for specific departmental business applications.

## Goals

- Implement Artificial Intelligence (AI) solutions across the County in the form of Chatbot, and multi-channel capabilities.
- Gather requirements for a new Countywide Enterprise Resource Planning (ERP) through a Request for Proposal (RFP).
- Complete departmental internet and intranet websites redesign, including adoption of new Web Accessibility Standards.

## Accomplishments

- Successfully implemented the new County Property Tax System.
- Implemented next-generation Firewalls to enhance Information Security posture.
- Redesigned the County Internet Portal and Departmental websites.

## Budget Unit - Budget Appropriations by Program

	<b>FY 2024-2025 Actuals</b>	<b>FY 2025-2026 Adopted Budget</b>	<b>FY 2026-2027 Recommended Budget</b>	<b>Changes from FY 2025-2026 Adopted Budget</b>	<b>% Change from FY 2025-2026 Adopted Budget</b>
Countywide IT Services	\$97,388,070	\$110,443,334	\$105,684,046	\$(4,759,288)	(4.3)%
Department Application and Equipment Support	\$116,237,466	\$127,094,966	\$127,176,502	\$81,536	0.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$213,625,536</b>	<b>\$237,538,300</b>	<b>\$232,860,548</b>	<b>\$(4,677,752)</b>	<b>(2.0)%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(83,565,143)</b>	<b>\$(85,674,292)</b>	<b>\$(81,515,133)</b>	<b>\$4,159,159</b>	<b>(4.9)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$130,060,393</b>	<b>\$151,864,008</b>	<b>\$151,345,415</b>	<b>\$(518,593)</b>	<b>(0.3)%</b>
<b>Revenue</b>	<b>\$133,943,164</b>	<b>\$149,106,996</b>	<b>\$151,344,929</b>	<b>\$2,237,933</b>	<b>1.5%</b>
<b>Total Revenue</b>	<b>\$133,943,164</b>	<b>\$149,106,996</b>	<b>\$151,344,929</b>	<b>\$2,237,933</b>	<b>1.5%</b>
<b>Net Cost</b>	<b>\$(3,882,771)</b>	<b>\$2,757,012</b>	<b>\$486</b>	<b>\$(2,756,526)</b>	<b>(100.0)%</b>
Positions	439.0	438.0	435.0	(3.0)	(0.7)%

## Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$67,484,293	\$77,997,272	\$76,133,580	\$(1,863,692)	(2.4)%
Services & Supplies	\$48,845,181	\$58,942,988	\$62,156,533	\$3,213,545	5.5%
Other Charges	\$10,935,775	\$12,127,577	\$10,154,090	\$(1,973,487)	(16.3)%
Interfund Charges	\$2,795,144	\$2,796,171	\$2,901,212	\$105,041	3.8%
Intrafund Charges	\$83,565,143	\$85,674,292	\$81,515,133	\$(4,159,159)	(4.9)%
<b>Gross Expenditures/Appropriations</b>	<b>\$213,625,536</b>	<b>\$237,538,300</b>	<b>\$232,860,548</b>	<b>\$(4,677,752)</b>	<b>(2.0)%</b>
Other Intrafund Reimbursements	\$(83,565,143)	\$(85,674,292)	\$(81,515,133)	\$4,159,159	(4.9)%
<b>Total Intrafund Reimbursements</b>	<b>\$(83,565,143)</b>	<b>\$(85,674,292)</b>	<b>\$(81,515,133)</b>	<b>\$4,159,159</b>	<b>(4.9)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$130,060,393</b>	<b>\$151,864,008</b>	<b>\$151,345,415</b>	<b>\$(518,593)</b>	<b>(0.3)%</b>
Charges for Services	\$133,939,814	\$149,106,996	\$151,344,929	\$2,237,933	1.5%
Other Financing Sources	\$3,350	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$133,943,164</b>	<b>\$149,106,996</b>	<b>\$151,344,929</b>	<b>\$2,237,933</b>	<b>1.5%</b>
<b>Total Revenue</b>	<b>\$133,943,164</b>	<b>\$149,106,996</b>	<b>\$151,344,929</b>	<b>\$2,237,933</b>	<b>1.5%</b>
<b>Net Cost</b>	<b>\$(3,882,771)</b>	<b>\$2,757,012</b>	<b>\$486</b>	<b>\$(2,756,526)</b>	<b>(100.0)%</b>
Positions	439.0	438.0	435.0	(3.0)	(0.7)%

## Summary of Changes

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

Position counts have decreased by 3.0 FTE from the prior year Adopted Budget due to:

- 1.0 FTE net mid-year decrease.
- 4.0 FTE decrease in recommended reduction scenarios – 4.0 FTE vacant.
- 2.0 FTE increase in recommended growth request.

## Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Countywide IT Services	53,754	(62,755)	0	(9,001)	0.0
Department Application and Equipment Support	1,766,996	0	1,757,995	9,001	2.0

### Summary of Recommended Reductions by Program

<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
Countywide IT Services	(505,218)	221,460	(305,906)	22,148	(1.0)
Department Application and Equipment Support	(690,370)	0	(668,708)	(21,662)	(3.0)

## Countywide IT Services

### Program Overview

**Countywide Information Technology (IT) Services** provides support for the benefit of everyone in the County. These include the countywide communications center, the countywide communications center, the county's data center, the office of the Chief Information Officer (CIO) and the countywide service desk.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$25,438,005	\$28,272,896	\$25,712,519	\$(2,560,377)	(9.1)%
Services & Supplies	\$24,823,400	\$32,120,802	\$33,973,778	\$1,852,976	5.8%
Other Charges	\$9,954,794	\$10,978,617	\$9,178,682	\$(1,799,935)	(16.4)%
Interfund Charges	\$2,795,144	\$2,796,171	\$2,901,212	\$105,041	3.8%
Intrafund Charges	\$34,348,168	\$36,274,848	\$33,917,855	\$(2,356,993)	(6.5)%
Cost of Goods Sold	\$28,560	\$0	\$0	\$0	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$97,388,070</b>	<b>\$110,443,334</b>	<b>\$105,684,046</b>	<b>\$(4,759,288)</b>	<b>(4.3)%</b>
Other Intrafund Reimbursements	\$(44,670,144)	\$(47,017,359)	\$(43,103,770)	\$3,913,589	(8.3)%
<b>Total Intrafund Reimbursements</b>	<b>\$(44,670,144)</b>	<b>\$(47,017,359)</b>	<b>\$(43,103,770)</b>	<b>\$3,913,589</b>	<b>(8.3)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$52,717,927</b>	<b>\$63,425,975</b>	<b>\$62,580,276</b>	<b>\$(845,699)</b>	<b>(1.3)%</b>
Charges for Services	\$56,806,462	\$61,315,535	\$63,379,334	\$2,063,799	3.4%
Other Financing Sources	\$3,350	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$56,809,812</b>	<b>\$61,315,535</b>	<b>\$63,379,334</b>	<b>\$2,063,799</b>	<b>3.4%</b>
<b>Total Revenue</b>	<b>\$56,809,812</b>	<b>\$61,315,535</b>	<b>\$63,379,334</b>	<b>\$2,063,799</b>	<b>3.4%</b>
<b>Net Cost</b>	<b>\$(4,091,885)</b>	<b>\$2,110,440</b>	<b>\$(799,058)</b>	<b>\$(2,909,498)</b>	<b>(137.9)%</b>
Positions	138.0	137.0	142.0	5.0	3.6%

### Summary of Changes

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

- An overall decrease in salaries and benefits costs due to an increase in negotiated salaries and benefits, offset by a reduction in Pension Obligation Bonds (POB) debt service and an increase in budgeted salary savings.
- Increases in hardware and software expenditures.
- A decrease in depreciation expense related to the first Cisco network refresh purchase, which has now been fully depreciated.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Increases in charges for hardware and software expenditures.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

Net Cost reflects an increase in retained earnings.

### Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DTECH - Add 1.0 FTE ITIA3 - Airports</b>					
	26,639	(31,140)	0	(4,501)	0.0

Add 1.0 FTE Information Technology Infrastructure Analyst III within the Airport Information Technology (IT) section of the Department of Technology to support the Department of Airports to serve as the designated Cybersecurity Coordinator for the Department of Airports. This position will lead and provide technical expertise in cybersecurity governance, incident response, and compliance with federal mandates, while overseeing security controls for critical airport systems. Funding will be provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of Airports (BU 3400000).

<b>DTECH - Add 1.0 FTE SITA - Airports</b>					
	27,115	(31,615)	0	(4,500)	0.0

Add 1.0 FTE Supervising Information Technology Analyst within the Airport Information Technology (IT) section of the Department of Technology to support the Department of Airports. This position will plan, organize, and supervise professional IT staff responsible for business application support and enterprise reporting, ensuring continuity for mission-critical systems. The role will establish documentation standards, oversee reporting development, manage application workflows, and provide technical and functional leadership for projects. Funding will be provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of Airports (BU 3400000).

### Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DTECH - Approved Reduction of Budget for 311 Extra Help (ACP)</b>					
	(240,929)	93,659	(147,270)	0	0.0

Eliminate half of Extra Help budget used to augment regular staffing. Reduced funding for the use of intermittent staff will necessitate a change in the Comm Center/311 working times and reduce the scope of services outside of normal business hours due to limits in staffing. The ability to take after-hours department calls (Coroner dispatch, Magistrate calls for warrants, Waste Management, Animal Control, etc.) would be diminished. Customer experience would be negatively impacted.

<b>DTECH - Delete 3.0 Vacant FTE ITAA 2 - DHA</b>					
	(71,079)	92,741	0	21,662	0.0

Removal of 3.0 vacant FTE Info Tech Applications Analyst Lv 2 Department of Human Assistance (DHA) embedded positions that currently provide direct technical support to DHA. Due to significant federal funding reductions under House of Representatives Bill 1 (H.R. 1) and the resulting increase in administrative workload for Medi-Cal, CalFresh, and other safety-net programs, DHA can no longer afford this level of dedicated Department of Technology (DTech) support. Eliminating these positions reduces Dtech's capacity to maintain system stability, provide application development, and deliver initiatives such as mobile workforce efforts, reporting enhancements, and systems related work. This is a linked reduction with the Department of Human Assistance (BU 8100000).

## Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DTECH - Reduce 82 VOIP EOC Telephones - OES</b>	(20,000)	0	(20,000)	0	0.0
<p>The Emergency Operations Center (EOC) currently maintains 96 telephones. This reduction removes 82 phones and their service lines, saving approximately \$20,000 annually. Fourteen phones will remain for essential positions. This reduction introduces operational challenges such as increased reliance on remaining lines, county-issued or personal cell phones, and Microsoft 365 calling, which does not currently support external phone calls. Departments may incur untracked costs for staff using personal or department phones. 12 hotline phones used for public inquiries will be eliminated, making the County increasingly dependent on the 2-1-1 partnership. By eliminating lines, activating an EOC-based hotline could be delayed, impacting resident communication. Limited continuity of phone numbers may hinder routing critical calls and requires protocols to prevent off-shift staff disruptions. This is a linked reduction with the Department of Emergency Services' (BU 7090000).</p>					
<b>DTECH – Reduce 1.0 FTE IT Systems Support Specialist from Service Desk (ACP)</b>	(157,927)	35,060	(123,353)	486	(1.0)
<p>Reduces the support for the Service Desk by deleting 1.0 vacant IT Systems Support Specialist position. During critical times the response time will be slower and during slow times we will not be able to cross train with the field services team or maintain our documentation as quickly as needed.</p>					
<b>DTECH – Reductions to Business Travel &amp; Training (ACP)</b>	(15,283)	0	(15,283)	0	0.0
<p>Reduce travel, training, and conference expenses including cuts to funding for California County Information Services Directors Association (CCISDA) conferences, which are vital for collaboration among County Employees on state-wide issues and career growth. This could hinder the adoption of successful ideas and departmental efficiency, especially in Americans with Disabilities Act program implementation. Additionally, funding for premier conferences like VS Live! and M365 Ignite, which are crucial for learning about feature roadmaps and best practices in Microsoft Development products, will be reduced. Missing these conferences could lead to knowledge gaps and missed opportunities to utilize new features. The budget for training, essential for Analysts to guide departments through modernization and automation, will also be reduced, potentially leading to uninformed decisions and unnecessary product purchases. These reductions could impede staff development, efficiency, and the adoption of new ideas and technologies, ultimately affecting the overall performance and capabilities of the County Departments. Staff may propose projects using outdated or less efficient technology due to a lack of awareness of new features and implementing new technologies or correcting issues with existing systems may require extra labor, increasing labor costs for customers. However, there is no noticeable impact on customers in some cases.</p>					

## Department Application and Equipment Support

### Program Overview

**Department Application and Equipment Support** develops, implements and maintains software applications such as law and justice, tax collection, payroll, Compass Enterprise Resource Planning (ERP) system, field services and embedded departmental staff.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$42,046,288	\$49,724,376	\$50,421,061	\$696,685	1.4%
Services & Supplies	\$24,021,781	\$26,822,186	\$28,182,755	\$1,360,569	5.1%
Other Charges	\$980,981	\$1,148,960	\$975,408	\$(173,552)	(15.1)%
Intrafund Charges	\$49,216,975	\$49,399,444	\$47,597,278	\$(1,802,166)	(3.6)%
Cost of Goods Sold	\$(28,560)	\$0	\$0	\$0	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$116,237,466</b>	<b>\$127,094,966</b>	<b>\$127,176,502</b>	<b>\$81,536</b>	<b>0.1%</b>
Other Intrafund Reimbursements	\$(38,894,999)	\$(38,656,933)	\$(38,411,363)	\$245,570	(0.6)%
<b>Total Intrafund Reimbursements</b>	<b>\$(38,894,999)</b>	<b>\$(38,656,933)</b>	<b>\$(38,411,363)</b>	<b>\$245,570</b>	<b>(0.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$77,342,467</b>	<b>\$88,438,033</b>	<b>\$88,765,139</b>	<b>\$327,106</b>	<b>0.4%</b>
Charges for Services	\$77,133,352	\$87,791,461	\$87,965,595	\$174,134	0.2%
<b>Revenue</b>	<b>\$77,133,352</b>	<b>\$87,791,461</b>	<b>\$87,965,595</b>	<b>\$174,134</b>	<b>0.2%</b>
<b>Total Revenue</b>	<b>\$77,133,352</b>	<b>\$87,791,461</b>	<b>\$87,965,595</b>	<b>\$174,134</b>	<b>0.2%</b>
<b>Net Cost</b>	<b>\$209,115</b>	<b>\$646,572</b>	<b>\$799,544</b>	<b>\$152,972</b>	<b>23.7%</b>
Positions	301.0	301.0	293.0	(8.0)	(2.7)%

### Summary of Changes

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

- An increase in negotiated salaries and benefits cost.
- A decrease in intrafund charges due to lower Pension Obligation Bonds.
- A decrease in depreciation of equipment.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- A reduction in labor charges resulting from the implementation of the new tax system.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

Net Cost reflects a decrease in retained earnings.

### Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DTECH - Add 1.0 FTE ITIA3 - Airports</b>					
	193,245	0	188,744	4,501	1.0
Add 1.0 FTE Information Technology Infrastructure Analyst III within the Airport Information Technology (IT) section of the Department of Technology to support the Department of Airports to serve as the designated Cybersecurity Coordinator for the Department of Airports. This position will lead and provide technical expertise in cybersecurity governance, incident response, and compliance with federal mandates, while overseeing security controls for critical airport systems. Funding will be provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of Airports (BU 3400000).					
<b>DTECH - Add 1.0 FTE SITA - Airports</b>					
	223,751	0	219,251	4,500	1.0
Add 1.0 FTE Supervising Information Technology Analyst within the Airport Information Technology (IT) section of the Department of Technology to support the Department of Airports. This position will plan, organize, and supervise professional IT staff responsible for business application support and enterprise reporting, ensuring continuity for mission-critical systems. The role will establish documentation standards, oversee reporting development, manage application workflows, and provide technical and functional leadership for projects. Funding will be provided through the Airports' Enterprise Fund. This request is contingent upon approval of a linked growth request in the Department of Airports (BU 3400000).					
<b>DTECH - DHA Contractors</b>					
	150,000	0	150,000	0	0.0
Department of Technology (DTech) has accumulated savings from prior year(s) charges to Department Human Assistance (DHA) for embedded staffing. Requesting to use \$150,000 of the funding for contractors on behalf of DHA to offset the three positions deleted in DHA reduction. There is no net County cost for these purchases.					
<b>DTECH - One-Time DHA purchase using accumulated savings</b>					
	1,200,000	0	1,200,000	0	0.0
Department of Technology (DTech) has accumulated savings from prior year(s) charges to Department of Human Assistance (DHA) for embedded staffing. Requesting to use \$1.2M of the funding for maintenance & operations (M&O) equipment on behalf of DHA. There is no net County cost for these purchases. Contingent upon a linked reduction request in DHA (BU 8100000).					

## Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DTECH - Delete 3.0 Vacant FTE ITAA 2 - DHA</b>	(644,421)	0	(622,759)	(21,662)	(3.0)

Removal of 3.0 vacant FTE Info Tech Applications Analyst Lv 2 Department of Human Assistance (DHA) embedded positions that currently provide direct technical support to DHA. Due to significant federal funding reductions under House of Representatives Bill 1 (H.R. 1) and the resulting increase in administrative workload for Medi-Cal, CalFresh, and other safety-net programs, DHA can no longer afford this level of dedicated Department of Technology (DTech) support. Eliminating these positions reduces Dtech's capacity to maintain system stability, provide application development, and deliver initiatives such as mobile workforce efforts, reporting enhancements, and systems related work. This is a linked reduction with the Department of Human Assistance (BU 8100000).

<b>DTECH – Reductions to Business Travel &amp; Training (ACP)</b>	(45,949)	0	(45,949)	0	0.0
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Reduce travel, training, and conference expenses including cuts to funding for California County Information Services Directors Association (CCISDA) conferences, which are vital for collaboration among County Employees on state-wide issues and career growth. This could hinder the adoption of successful ideas and departmental efficiency, especially in Americans with Disabilities Act program implementation. Additionally, funding for premier conferences like VS Live! and M365 Ignite, which are crucial for learning about feature roadmaps and best practices in Microsoft Development products, will be reduced. Missing these conferences could lead to knowledge gaps and missed opportunities to utilize new features. The budget for training, essential for Analysts to guide departments through modernization and automation, will also be reduced, potentially leading to uninformed decisions and unnecessary product purchases. These reductions could impede staff development, efficiency, and the adoption of new ideas and technologies, ultimately affecting the overall performance and capabilities of the County Departments. Staff may propose projects using outdated or less efficient technology due to a lack of awareness of new features and implementing new technologies or correcting issues with existing systems may require extra labor, increasing labor costs for customers. However, there is no noticeable impact on customers in some cases.

## Data Processing-Shared Systems

### Budget Unit Functions & Responsibilities

**Data Processing-Shared Systems** accounts for the cost of services provided by the Department of Technology (DTech) and the Department of Finance to support countywide shared computer systems and applications.

### Goals

- Hardware replacement project for both the COMPASS and Focus SAP systems. This will include the re-creation of 40 clients to support the two SAP implementations.
- Complete comprehensive requirements documentation for a Request for Proposal (RFP) for a new Enterprise Resource Planning (ERP) solution.
- Support for the criminal justice partners during the Courts eCourt migration and Criminal Justice Services (CJIS) decommission. Develop new applications to support partners that do not have access to alternative applications for XREF creation and security remarks.

### Accomplishments

- Replaced our existing Property Tax System with TaxSys, went live in September 2025. Advancing the efficiency and management of \$3 Billion in annual tax revenue for the County, cities, school districts and special districts.
- Application of Annual SAP Updates for COMPASS, including all the latest security updates.
- Released a Request for Information (RFI) to evaluate Enterprise Resource Planning (ERP) systems in the market.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Shared Systems	\$26,713,214	\$26,372,168	\$16,901,811	\$(9,470,357)	(35.9)%
<b>Gross Expenditures/Appropriations</b>	<b>\$26,713,214</b>	<b>\$26,372,168</b>	<b>\$16,901,811</b>	<b>\$(9,470,357)</b>	<b>(35.9)%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$26,713,214</b>	<b>\$26,372,168</b>	<b>\$16,901,811</b>	<b>\$(9,470,357)</b>	<b>(35.9)%</b>
<b>Revenue</b>	<b>\$3,832,496</b>	<b>\$4,399,727</b>	<b>\$3,571,370</b>	<b>\$(828,357)</b>	<b>(18.8)%</b>
<b>Total Revenue</b>	<b>\$3,832,496</b>	<b>\$4,399,727</b>	<b>\$3,571,370</b>	<b>\$(828,357)</b>	<b>(18.8)%</b>
<b>Net Cost</b>	<b>\$22,880,718</b>	<b>\$21,972,441</b>	<b>\$13,330,441</b>	<b>\$(8,642,000)</b>	<b>(39.3)%</b>

### Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$25,896,474	\$25,617,656	\$16,674,011	\$(8,943,645)	(34.9)%
Intrafund Charges	\$816,740	\$754,512	\$227,800	\$(526,712)	(69.8)%
<b>Gross Expenditures/Appropriations</b>	<b>\$26,713,214</b>	<b>\$26,372,168</b>	<b>\$16,901,811</b>	<b>\$(9,470,357)</b>	<b>(35.9)%</b>
Other Intrafund Reimbursements	\$(0)	\$0	\$0	\$0	0.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$26,713,214</b>	<b>\$26,372,168</b>	<b>\$16,901,811</b>	<b>\$(9,470,357)</b>	<b>(35.9)%</b>
Charges for Services	\$3,832,496	\$4,399,727	\$3,571,370	\$(828,357)	(18.8)%
<b>Revenue</b>	<b>\$3,832,496</b>	<b>\$4,399,727</b>	<b>\$3,571,370</b>	<b>\$(828,357)</b>	<b>(18.8)%</b>
<b>Total Revenue</b>	<b>\$3,832,496</b>	<b>\$4,399,727</b>	<b>\$3,571,370</b>	<b>\$(828,357)</b>	<b>(18.8)%</b>
<b>Net Cost</b>	<b>\$22,880,718</b>	<b>\$21,972,441</b>	<b>\$13,330,441</b>	<b>\$(8,642,000)</b>	<b>(39.3)%</b>

### Summary of Changes

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

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

- Completion of the Property Tax System Replacement Project.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in contributions from outside agencies following the completion of the Property Tax System Replacement Project.

### Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Shared Systems	600,000	0	0	600,000	0.0

### Recommended Growth Detail for the Program

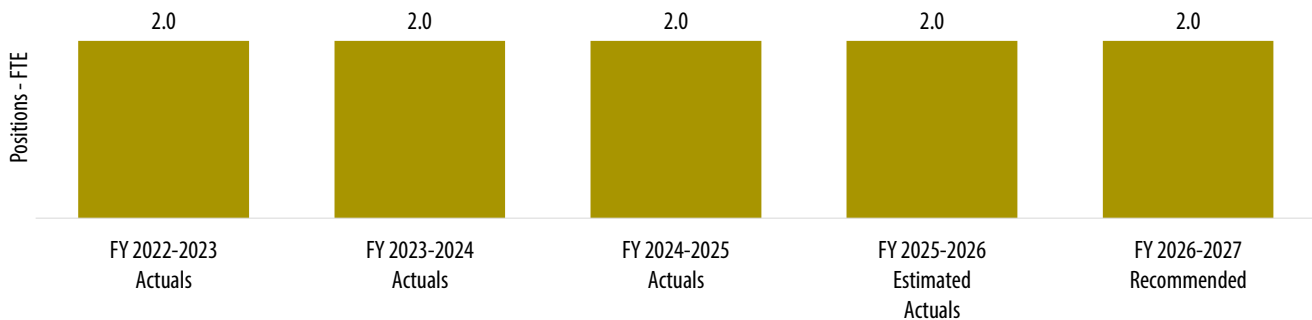
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>Shared System - Requirements for an ERP Replacement</b>	600,000	0	0	600,000	0.0

The County needs to develop a Request For Proposals (RFP) to replace the outdated SAP ERP. The first step of the process is to gather the County business requirements for Human Resources, Finance, Procurement, Asset Management, and Logistics. This request is for \$450,000 requirements gathering consultant and \$150,000 for a County Project Manager.

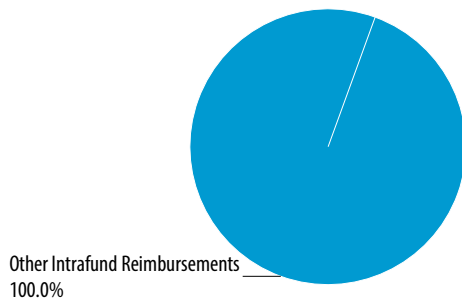
**Office of Compliance**  
**Department Structure**  
Rami Zakaria, Chief Information Officer



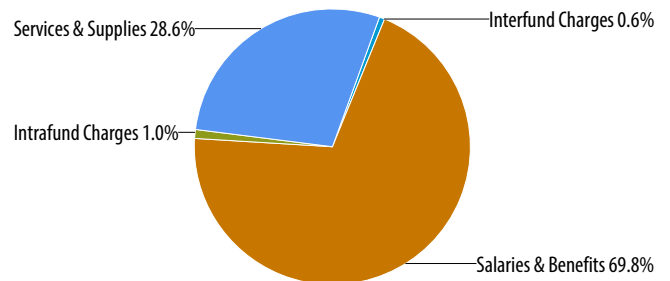
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

The **Office of Compliance** performs core activities related to the Federal mandates of the Health Insurance Portability and Accountability Act (HIPAA) found in Code of Federal Regulations (CFR) 45 and requirements for the County's covered components as defined under the Act. The Chief Information Officer (Director) fulfills the role of the County's mandated HIPAA Compliance Officer. HIPAA provisions include administrative, physical, and technical safeguards to prevent unauthorized use and disclosure of protected health information (PHI) in all formats (written, verbal, and electronic). The Office both fulfills and monitors specific requirements under the key provisions. The core activities include:

- Maintaining and updating the mandated County HIPAA Policies and Procedures;
- Developing and delivering HIPAA Privacy and Security training required under Section 64.530 of the Act;
- Conducting risk assessments of HIPAA-covered worksites and software applications to document compliance with HIPAA regulations and address potential or actual risks to protected health information;
- Investigating incidents and complaints for alleged HIPAA violations under Section 164.508;
- Investigating incidents of Personal Identification violations;
- Reporting breaches of HIPAA-regulated medical information to state and federal agencies; and
- Monitoring the County's Business Associate contracts as required under Section 164.502.

Additionally, the Office of Compliance provides guidance on compliance matters for all county programs.

## Goals

- To protect county clients' personal and medical information through the oversight of County departments' and divisions' efforts to meet federally mandated HIPAA requirements.
- Establish a proactive approach to accountability by staying informed of industry trends and regulatory changes.
- Effectively manage response for reports of Protected Health Information (PHI), Personal Identifying Information (PII), Payment Card Information (PCI) and Criminal Justice Information Services (CJIS) incidents and breaches.

## Accomplishments

- Onboarded Data Loss Prevention Team to validate compliance adherence.
- Implemented automatic encryption for emails sent externally containing confidential information; implemented auto labeling for PII data.
- Effectively managed and mitigated multiple data breaches.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Health Insurance Portability and Accountability Act	\$413,134	\$476,816	\$519,734	\$42,918	9.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$413,134</b>	<b>\$476,816</b>	<b>\$519,734</b>	<b>\$42,918</b>	<b>9.0%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(413,522)</b>	<b>\$(476,816)</b>	<b>\$(519,734)</b>	<b>\$(42,918)</b>	<b>9.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$(388)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net Cost</b>	<b>\$(388)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	2.0	2.0	2.0	0.0	0.0%

### Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$338,777	\$342,668	\$362,737	\$20,069	5.9%
Services & Supplies	\$66,402	\$125,545	\$148,473	\$22,928	18.3%
Interfund Charges	\$3,434	\$3,386	\$3,189	\$(197)	(5.8)%
Intrafund Charges	\$4,521	\$5,217	\$5,335	\$118	2.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$413,134</b>	<b>\$476,816</b>	<b>\$519,734</b>	<b>\$42,918</b>	<b>9.0%</b>
Other Intrafund Reimbursements	\$(413,522)	\$(476,816)	\$(519,734)	\$(42,918)	9.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(413,522)</b>	<b>\$(476,816)</b>	<b>\$(519,734)</b>	<b>\$(42,918)</b>	<b>9.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$(388)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net Cost</b>	<b>\$(388)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	2.0	2.0	2.0	0.0	0.0%

### Summary of Changes

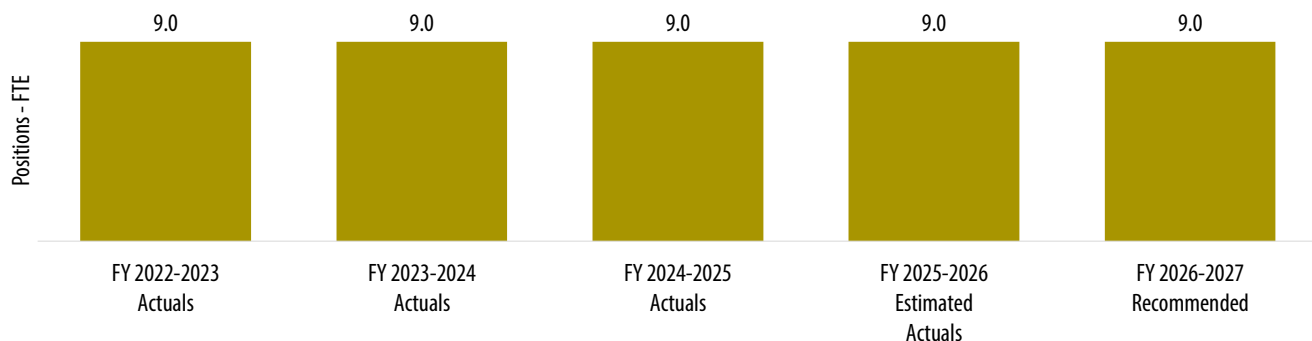
The change in total appropriations, including intrafund reimbursements, is due to:

- An increase in negotiated salary and benefit costs.
- Increases in allocated costs due to the implementation of a new Adobe web content platform for Web Content Management.
- An increase in legal services relating to Health Insurance Portability and Accountability Act (HIPAA) compliance.

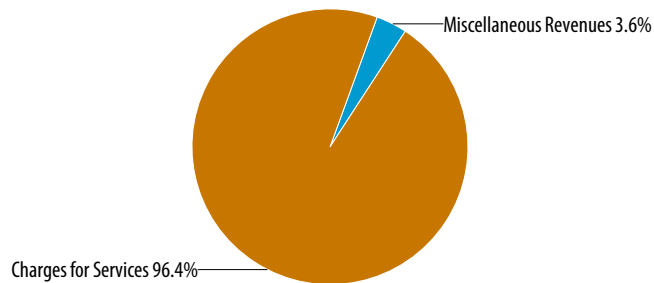
**Regional Radio Communications System**  
**Department Structure**  
**Rami Zakaria, Chief Information Officer**



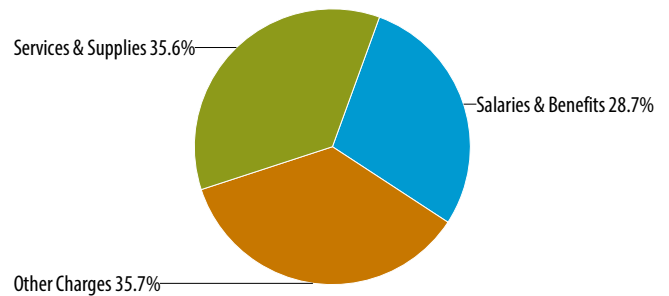
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

The **Sacramento Regional Radio Communications System** (SRRCS) operates and maintains the Public Safety P25 digital two-way radio communications system in the entire County of Sacramento including a two site simulcast UC Davis system in Yolo County. The Public Safety radio system provides communications throughout the County and into adjoining counties. SRRCS currently has 35 primary system participants that operate approximately 16,451 (billable) radios.

The majority of the communication activities on SRRCS involves Public Safety First Responders from both the County of Sacramento and several other public safety agencies including but not limited to Federal, State, County public works and school agencies. These activities include regional law enforcement and fire suppression, emergency medical response, hazardous material responses, coordination of mutual aid, and interoperability among all participating agencies. Because Public Safety communications is critical to the mission of law enforcement and fire responders, SRRCS staff is available 24 hours a day, 7 days a week to respond to communication problems.

The Department of Technology (DTech) is the lead agency in the operations and maintenance of the radio system. DTech provides management and administrative oversight, technical support, and preventative and corrective maintenance of the radio system.

## Goals

- Replace aging equipment on the radio system at selective public safety radio sites. This includes antennas, tower top amplifiers and multi-couplers to ensure reliable communications and functionality at our radio sites.
- Replace aging emergency backup battery banks at selective public safety radio sites based on age to ensure that there is reliable emergency power available in the event of a utility outage.
- Replace aging and obsolete emergency backup generators at selective public safety radio sites based on age and maintainability as recommended by our contracted service vendor.

## Accomplishments

- Replaced the main RX antennas, tower top amplifiers, and receive multicouplers at the Galt, NACY, Rancho Murieta, Jail, and Brighton Heights locations.
- Reinforced and repaired the transmit antennas at both the Rancho Murieta and Carpenter Peak sites. This work was necessary due to significant damage caused by recent major storms with high winds.
- Secured a crucial support and maintenance contract with Nokia for our Public Safety radio system's Multi-protocol Label Switching (MPLS) backhaul.
- Expanded CCTV security system across sites in response to attempted break-ins at remote locations.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Regional Radio Communication System	\$5,563,519	\$6,110,838	\$6,169,238	\$58,400	1.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$5,563,519</b>	<b>\$6,110,838</b>	<b>\$6,169,238</b>	<b>\$58,400</b>	<b>1.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,563,519</b>	<b>\$6,110,838</b>	<b>\$6,169,238</b>	<b>\$58,400</b>	<b>1.0%</b>
<b>Revenue</b>	<b>\$6,987,816</b>	<b>\$6,535,194</b>	<b>\$6,706,968</b>	<b>\$171,774</b>	<b>2.6%</b>
<b>Total Revenue</b>	<b>\$6,987,816</b>	<b>\$6,535,194</b>	<b>\$6,706,968</b>	<b>\$171,774</b>	<b>2.6%</b>
<b>Net Cost</b>	<b>\$(1,424,296)</b>	<b>\$(424,356)</b>	<b>\$(537,730)</b>	<b>\$(113,374)</b>	<b>26.7%</b>
Positions	9.0	9.0	9.0	0.0	0.0%

### Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,625,931	\$1,701,489	\$1,768,620	\$67,131	3.9%
Services & Supplies	\$1,817,424	\$2,121,615	\$2,196,726	\$75,111	3.5%
Other Charges	\$2,120,165	\$2,287,734	\$2,203,892	\$(83,842)	(3.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$5,563,519</b>	<b>\$6,110,838</b>	<b>\$6,169,238</b>	<b>\$58,400</b>	<b>1.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,563,519</b>	<b>\$6,110,838</b>	<b>\$6,169,238</b>	<b>\$58,400</b>	<b>1.0%</b>
Revenue from Use Of Money & Property	\$506,779	\$0	\$0	\$0	0.0%
Charges for Services	\$6,219,182	\$6,292,480	\$6,464,254	\$171,774	2.7%
Miscellaneous Revenues	\$261,855	\$242,714	\$242,714	\$0	0.0%
<b>Revenue</b>	<b>\$6,987,816</b>	<b>\$6,535,194</b>	<b>\$6,706,968</b>	<b>\$171,774</b>	<b>2.6%</b>
<b>Total Revenue</b>	<b>\$6,987,816</b>	<b>\$6,535,194</b>	<b>\$6,706,968</b>	<b>\$171,774</b>	<b>2.6%</b>
<b>Net Cost</b>	<b>\$(1,424,296)</b>	<b>\$(424,356)</b>	<b>\$(537,730)</b>	<b>\$(113,374)</b>	<b>26.7%</b>
Positions	9.0	9.0	9.0	0.0	0.0%

### Summary of Changes

The change in total appropriations is due to:

- An increase in negotiated salary and benefits costs.
- An increase due to the integration and maintenance support required for upgrading the Multiprotocol Label Switching (MPLS) routers within the public safety radio system.
- A decrease in depreciation expense resulting from expensing radio licensing costs rather than amortizing them.

The change in total revenue is due to:

- An increase in charges due to addition of new radios to the radio system and upcoming radio system upgrade.

Net Cost reflects an increase in retained earnings.

## Technology Cost Recovery Fee

### Budget Unit Functions & Responsibilities

The **Technology Cost Recovery Fee** Fund was established by County Ordinance 16.140.030.

This special revenue fund provides financing to pay for the implementation and operation of the web-based Automation E-Government Permitting System, also known as Accela. Accela is a record tracking system used by numerous County departments, which offers a high degree of automation with interfaces for internal staff, field staff, and the general public. An Accela record may contain transaction history, fees, payments, documents, contacts, assignments, inspection results, and more.

Accela supports mobile field inspections and multiple API integrations, with capacity for future expansion.

### Goals

- Complete business analysis on existing modules and redesign workflows for multiple departments to accommodate business goals.
- Develop new modules for departments seeking to leverage Accela.
- Maintain existing Accela modules and complete enhancements as requested by module owners.

### Accomplishments

- Successfully migrated Accela to Cloud.
- Migrated document storage to Accela’s SaaS solution (ADS).
- Progress in developing new and refreshed modules for departments including Building Permits & Inspection (BPI), Site Improvement & Permits Section (SIPS), Construction Management & Inspection Department (CMID), Planning & Environmental (PER), Survey and Finance.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Information Technology Recovery Fee	\$1,366,602	\$2,860,834	\$3,258,104	\$397,270	13.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,366,602</b>	<b>\$2,860,834</b>	<b>\$3,258,104</b>	<b>\$397,270</b>	<b>13.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,366,602</b>	<b>\$2,860,834</b>	<b>\$3,258,104</b>	<b>\$397,270</b>	<b>13.9%</b>
Provision for Reserves	\$724,536	\$0	\$0	\$0	0.0%
<b>Total Financing Uses</b>	<b>\$2,091,138</b>	<b>\$2,860,834</b>	<b>\$3,258,104</b>	<b>\$397,270</b>	<b>13.9%</b>
<b>Revenue</b>	<b>\$2,065,977</b>	<b>\$2,053,000</b>	<b>\$2,558,500</b>	<b>\$505,500</b>	<b>24.6%</b>
<b>Total Revenue</b>	<b>\$2,065,977</b>	<b>\$2,053,000</b>	<b>\$2,558,500</b>	<b>\$505,500</b>	<b>24.6%</b>
<b>Total Use of Fund Balance</b>	<b>\$583,925</b>	<b>\$807,834</b>	<b>\$699,604</b>	<b>\$(108,230)</b>	<b>(13.4)%</b>
<b>Total Financing Sources</b>	<b>\$2,649,902</b>	<b>\$2,860,834</b>	<b>\$3,258,104</b>	<b>\$397,270</b>	<b>13.9%</b>
<b>Net Cost</b>	<b>\$(558,764)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

## Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$1,366,602	\$2,860,834	\$3,258,104	\$397,270	13.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,366,602</b>	<b>\$2,860,834</b>	<b>\$3,258,104</b>	<b>\$397,270</b>	<b>13.9%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,366,602</b>	<b>\$2,860,834</b>	<b>\$3,258,104</b>	<b>\$397,270</b>	<b>13.9%</b>
Provision for Reserves	\$724,536	\$0	\$0	\$0	0.0%
<b>Total Financing Uses</b>	<b>\$2,091,138</b>	<b>\$2,860,834</b>	<b>\$3,258,104</b>	<b>\$397,270</b>	<b>13.9%</b>
Licenses, Permits & Franchises	\$2,006,516	\$2,013,000	\$2,515,000	\$502,000	24.9%
Revenue from Use Of Money & Property	\$41,313	\$15,000	\$16,500	\$1,500	10.0%
Charges for Services	\$(29)	\$0	\$0	\$0	0.0%
Miscellaneous Revenues	\$18,176	\$25,000	\$27,000	\$2,000	8.0%
<b>Revenue</b>	<b>\$2,065,977</b>	<b>\$2,053,000</b>	<b>\$2,558,500</b>	<b>\$505,500</b>	<b>24.6%</b>
<b>Total Revenue</b>	<b>\$2,065,977</b>	<b>\$2,053,000</b>	<b>\$2,558,500</b>	<b>\$505,500</b>	<b>24.6%</b>
Reserve Release	\$0	\$249,070	\$0	\$(249,070)	(100.0)%
Fund Balance	\$583,925	\$558,764	\$699,604	\$140,840	25.2%
<b>Total Use of Fund Balance</b>	<b>\$583,925</b>	<b>\$807,834</b>	<b>\$699,604</b>	<b>\$(108,230)</b>	<b>(13.4)%</b>
<b>Total Financing Sources</b>	<b>\$2,649,902</b>	<b>\$2,860,834</b>	<b>\$3,258,104</b>	<b>\$397,270</b>	<b>13.9%</b>
<b>Net Cost</b>	<b>\$(558,764)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

## Summary of Changes

The change in total appropriations is due to:

- Increases in maintenance, implementation, and infrastructure costs related to Accela.

The change in total revenue is due to:

- Increases in permit rates and cap fees.

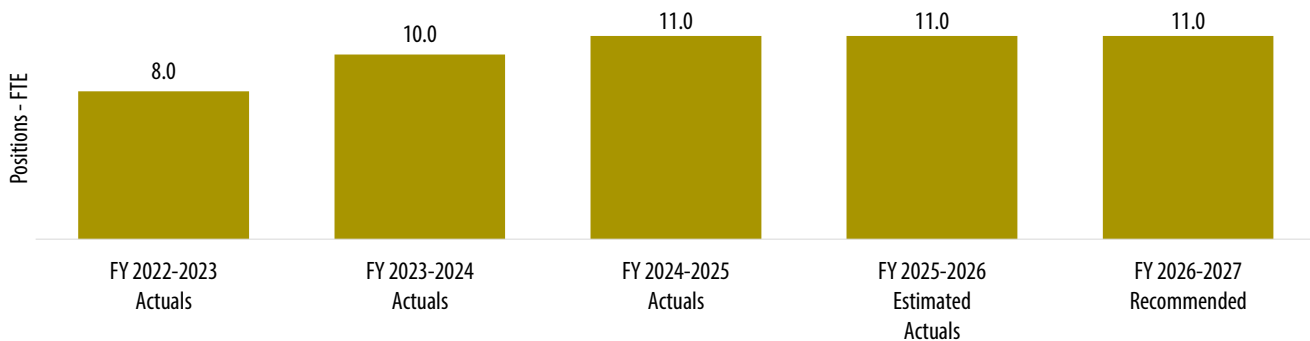
Reserve changes from the prior year Adopted Budget are detailed below:

- There are no changes to reserves.

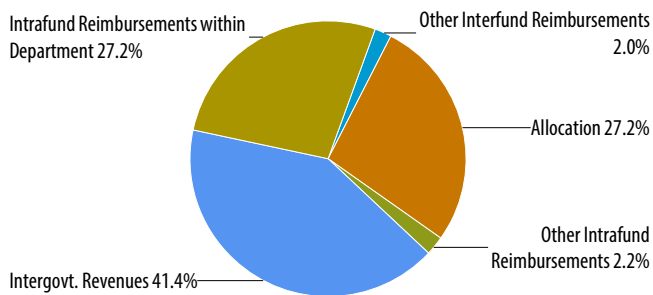
**Emergency Services  
Department Structure**  
Mary Jo Flynn, Chief



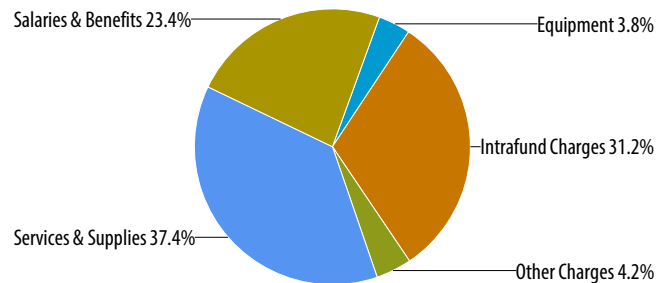
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

The Office of Emergency Services (OES) coordinates the countywide response to large scale incidents and disasters by supporting all county departments and subordinate jurisdictions, including cities and special districts, across every phase of emergency management. Under the direction of the Chief of Emergency Services, OES, implements and maintains emergency plans and procedures, manages the Emergency Operations Center with continuous 24/7 activation capability, and provides direct support to local first responders during critical incidents. OES oversees mitigation, preparedness, response, and recovery activities, administers federal Homeland Security and Emergency Management grants, delivers training and exercises for the County and the Operational Area, and serves as the alert and warning authority responsible for mass notifications. Together, these functions ensure legal compliance, operational continuity, and effective coordination of resources to safeguard lives, property, and critical infrastructure during emergencies.

Responsibilities include helping the community stay safe by planning for and responding to emergencies of all kinds, including natural, technological, and human caused disasters. OES creates and maintains the County's Emergency Operations Plan, works closely with local, state, and federal partners, and keeps the Emergency Operations Center ready to activate at any time. OES sends public alerts and warnings, supports first responders during major incidents, coordinates resources and information among local governments, manages federal Emergency Management and Homeland Security grants, and provides training to ensure everyone is prepared. Through this work, the office helps protect lives, property, and critical infrastructure during emergencies. Programs include:

- OES Administration
- Grant Projects

## Goals

- Ensure readiness to respond. Provide emergency managers, county staff, and personnel from the Operational Area agencies, with comprehensive and relevant skill development through training and exercises in emergency management and capitalize on improvements from lessons learned during recent disasters impacting Sacramento County.
- Enhance local government capacity to respond to all types of disaster events by coordinating the acquisition, distribution and oversight of federal Homeland Security grants.
- Strengthen community engagement and outreach by working with communities to help them become more informed about local hazards and actions they can take to be prepared. Bolster partnerships with public, private, non-profit, and faith-based organizations and emphasize the shared responsibility and importance of working together to address the multitude of needs that are likely to arise during times of disaster.

## Accomplishments

- Nearing completion of the development of five strategically located flood fight yards across the five counties comprising the Delta region, representing a \$10 million investment of California Department of Water Resources grant funding in regional resilience. Each site will maintain critical flood response materials and equipment enabling rapid protection of life, property, and infrastructure. This project represents a transformative enhancement to our flood preparedness capabilities and a durable safeguard against increasingly complex disaster risks.

- Cataloged and submitted public assistance projects for three open federal disasters: the COVID-19 federal disaster (DR-4482), 2022/2023 December/January Winter Storms (DR-4683), and 2023 March Storms (DR-4699). In calendar year 2025, we recovered over \$18 million in reimbursements on behalf of the county.
- Provided over 8,000 person hours of training to 200 Emergency Operations Center assigned personnel to improve capacity and readiness for disasters.

### Budget Unit - Budget Appropriations by Program

	<b>FY 2024-2025 Actuals</b>	<b>FY 2025-2026 Adopted Budget</b>	<b>FY 2026-2027 Recommended Budget</b>	<b>Changes from FY 2025-2026 Adopted Budget</b>	<b>% Change from FY 2025-2026 Adopted Budget</b>
Grant Projects	\$4,408,911	\$9,919,856	\$5,426,765	\$(4,493,091)	(45.3)%
SacOES Admin	\$2,933,740	\$3,384,674	\$3,468,154	\$83,480	2.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$7,342,652</b>	<b>\$13,304,530</b>	<b>\$8,894,919</b>	<b>\$(4,409,611)</b>	<b>(33.1)%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(1,969,697)</b>	<b>\$(4,404,606)</b>	<b>\$(2,618,987)</b>	<b>\$1,785,619</b>	<b>(40.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,372,955</b>	<b>\$8,899,924</b>	<b>\$6,275,932</b>	<b>\$(2,623,992)</b>	<b>(29.5)%</b>
<b>Revenue</b>	<b>\$3,671,118</b>	<b>\$6,435,296</b>	<b>\$3,678,069</b>	<b>\$(2,757,227)</b>	<b>(42.8)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$64,800</b>	<b>\$67,728</b>	<b>\$174,945</b>	<b>\$107,217</b>	<b>158.3%</b>
<b>Total Revenue</b>	<b>\$3,735,918</b>	<b>\$6,503,024</b>	<b>\$3,853,014</b>	<b>\$(2,650,010)</b>	<b>(40.8)%</b>
<b>Net Cost</b>	<b>\$1,637,037</b>	<b>\$2,396,900</b>	<b>\$2,422,918</b>	<b>\$26,018</b>	<b>1.1%</b>
Positions	11.0	11.0	11.0	0.0	0.0%

### Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,813,533	\$2,034,566	\$2,082,650	\$48,084	2.4%
Services & Supplies	\$2,109,490	\$5,128,695	\$3,326,649	\$(1,802,046)	(35.1)%
Other Charges	\$502,342	\$743,985	\$371,559	\$(372,426)	(50.1)%
Equipment	\$407,278	\$225,000	\$335,000	\$110,000	48.9%
Intrafund Charges	\$2,510,009	\$5,172,284	\$2,779,061	\$(2,393,223)	(46.3)%
<b>Gross Expenditures/Appropriations</b>	<b>\$7,342,652</b>	<b>\$13,304,530</b>	<b>\$8,894,919</b>	<b>\$(4,409,611)</b>	<b>(33.1)%</b>
Other Intrafund Reimbursements	\$(239,835)	\$(247,018)	\$(198,784)	\$48,234	(19.5)%
Intrafund Reimbursements within Department	\$(1,729,861)	\$(4,157,588)	\$(2,420,203)	\$1,737,385	(41.8)%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,969,697)</b>	<b>\$(4,404,606)</b>	<b>\$(2,618,987)</b>	<b>\$1,785,619</b>	<b>(40.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,372,955</b>	<b>\$8,899,924</b>	<b>\$6,275,932</b>	<b>\$(2,623,992)</b>	<b>(29.5)%</b>
Intergovernmental Revenues	\$4,510,188	\$6,435,296	\$3,678,069	\$(2,757,227)	(42.8)%
Miscellaneous Revenues	\$(839,070)	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$3,671,118</b>	<b>\$6,435,296</b>	<b>\$3,678,069</b>	<b>\$(2,757,227)</b>	<b>(42.8)%</b>
Other Interfund Reimbursements	\$64,800	\$67,728	\$174,945	\$107,217	158.3%
<b>Total Interfund Reimbursements</b>	<b>\$64,800</b>	<b>\$67,728</b>	<b>\$174,945</b>	<b>\$107,217</b>	<b>158.3%</b>
<b>Total Revenue</b>	<b>\$3,735,918</b>	<b>\$6,503,024</b>	<b>\$3,853,014</b>	<b>\$(2,650,010)</b>	<b>(40.8)%</b>
<b>Net Cost</b>	<b>\$1,637,037</b>	<b>\$2,396,900</b>	<b>\$2,422,918</b>	<b>\$26,018</b>	<b>1.1%</b>
Positions	11.0	11.0	11.0	0.0	0.0%

### Summary of Changes

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

### Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SacOES Admin	28,780	0	15,000	13,780	0.0

### Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
SacOES Admin	(51,500)	0	0	(51,500)	0.0

## Grant Projects

### Program Overview

**Grant Projects** obtains, administers, and disperses federal and state grant funds on behalf of the operational area to enhance emergency management capabilities in Sacramento County in the areas of planning, communication, equipment acquisition, flood planning, training and exercises for County staff and other operational area partners focusing on projects with regional benefits.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$71,473	\$30,875	\$0	\$(30,875)	(100.0)%
Services & Supplies	\$954,923	\$3,811,713	\$2,000,003	\$(1,811,710)	(47.5)%
Other Charges	\$502,342	\$743,985	\$371,559	\$(372,426)	(50.1)%
Equipment	\$407,278	\$225,000	\$335,000	\$110,000	48.9%
Intrafund Charges	\$2,472,895	\$5,108,283	\$2,720,203	\$(2,388,080)	(46.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,408,911</b>	<b>\$9,919,856</b>	<b>\$5,426,765</b>	<b>\$(4,493,091)</b>	<b>(45.3)%</b>
Intrafund Reimbursements within Department	\$(1,729,861)	\$(4,112,588)	\$(2,375,203)	\$1,737,385	(42.2)%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,729,861)</b>	<b>\$(4,112,588)</b>	<b>\$(2,375,203)</b>	<b>\$1,737,385</b>	<b>(42.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,679,050</b>	<b>\$5,807,268</b>	<b>\$3,051,562</b>	<b>\$(2,755,706)</b>	<b>(47.5)%</b>
Intergovernmental Revenues	\$3,535,120	\$5,807,268	\$3,046,762	\$(2,760,506)	(47.5)%
Miscellaneous Revenues	\$(856,070)	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$2,679,050</b>	<b>\$5,807,268</b>	<b>\$3,046,762</b>	<b>\$(2,760,506)</b>	<b>(47.5)%</b>
Other Interfund Reimbursements	\$0	\$0	\$4,800	\$4,800	100.0%
<b>Total Interfund Reimbursements</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,800</b>	<b>\$4,800</b>	<b>100.0%</b>
<b>Total Revenue</b>	<b>\$2,679,050</b>	<b>\$5,807,268</b>	<b>\$3,051,562</b>	<b>\$(2,755,706)</b>	<b>(47.5)%</b>
<b>Net Cost</b>	<b>\$(0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

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

- Decreases in grant related supplies, contracts, services, and training/conferences, partially offset by an increase in grant related assets/equipment.
- A decrease in intrafund charges and reimbursements related to grants.

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

- A decrease in the California Department of Water Resources Flood Emergency Response grant funds due to timing of projects and funding.

- Decreases in 2023 and 2024 State Homeland Security Grant Program (SHSGP) funding due to timing of projects and funding and a delay in Federal Fiscal Year 2025 State Homeland Security Grant Program (SHSGP) funds related to ongoing lawsuits between the State and the Federal Government.
- A decrease in 2025 Cal Fire Safe Council grant funds due to the end of the grant.
- An increase in reimbursements due to the transfer of remaining American Society for the Prevention of Cruelty to Animals (ASPCA) California Wildfire & Disaster Preparedness grant funding from the OES-Restricted Revenues budget unit.

## SacOES Admin

### Program Overview

**Sacramento County Office of Emergency Services (SacOES) Administration** develops and maintains Sacramento County's Emergency Operations Plan, annexes to the plan and supporting communications plan, and coordinates the plan and all emergency management issues with the County's emergency response organization and other local, state and federal agencies. OES plans, prepares, trains, and exercises to ensure the readiness of the County's emergency response organization; provides operational area coordination for cities and special districts; acts as the conduit between local government and the state emergency services organization for the coordination of resources; provides and maintains a functional emergency operations center for Sacramento County and the Operational Area as a suitable location for emergency management during disasters; coordinates alerts and warnings, public information, management of critical resources, and situational awareness for establishing priorities for management of emergencies; and provides for coordination among responding jurisdictions, agencies, and levels of government to protect people, property and the environment, and coordinates recovery from disasters, as well as provides information and priorities during disasters.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,742,060	\$2,003,691	\$2,082,650	\$78,959	3.9%
Services & Supplies	\$1,154,567	\$1,316,982	\$1,326,646	\$9,664	0.7%
Intrafund Charges	\$37,113	\$64,001	\$58,858	\$(5,143)	(8.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,933,740</b>	<b>\$3,384,674</b>	<b>\$3,468,154</b>	<b>\$83,480</b>	<b>2.5%</b>
Other Intrafund Reimbursements	\$(239,835)	\$(247,018)	\$(198,784)	\$48,234	(19.5)%
Intrafund Reimbursements within Department	\$0	\$(45,000)	\$(45,000)	\$0	0.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(239,835)</b>	<b>\$(292,018)</b>	<b>\$(243,784)</b>	<b>\$48,234</b>	<b>(16.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,693,905</b>	<b>\$3,092,656</b>	<b>\$3,224,370</b>	<b>\$131,714</b>	<b>4.3%</b>
Intergovernmental Revenues	\$975,068	\$628,028	\$631,307	\$3,279	0.5%
Miscellaneous Revenues	\$17,000	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$992,068</b>	<b>\$628,028</b>	<b>\$631,307</b>	<b>\$3,279</b>	<b>0.5%</b>
Other Interfund Reimbursements	\$64,800	\$67,728	\$170,145	\$102,417	151.2%
<b>Total Interfund Reimbursements</b>	<b>\$64,800</b>	<b>\$67,728</b>	<b>\$170,145</b>	<b>\$102,417</b>	<b>151.2%</b>
<b>Total Revenue</b>	<b>\$1,056,868</b>	<b>\$695,756</b>	<b>\$801,452</b>	<b>\$105,696</b>	<b>15.2%</b>
<b>Net Cost</b>	<b>\$1,637,037</b>	<b>\$2,396,900</b>	<b>\$2,422,918</b>	<b>\$26,018</b>	<b>1.1%</b>
Positions	11.0	11.0	11.0	0.0	0.0%

### Summary of Changes

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

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

- Increases in negotiated salary and benefits costs.
- A decrease in Allocated Cost Process (ACP) costs, primarily due to a decrease in Pension Obligation Bonds.
- A decrease in intrafund reimbursements due to the end of a two-year agreement for contribution for staffing, partially offset by increases due to negotiated warehouse cost sharing and staffing reimbursement agreements with other County Departments.
- Recommended growth detailed later in this section.
- Recommended reductions detailed later in this section.

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

- An increase in partner user license fee revenue for the Emergency Operations Center (EOC) online Emergency Management software.
- A decrease in grant revenue from the National Association of City & County Health Officers (NACCHO).
- An increase in a transfer from the OES-Restricted Revenues budget to fund the Volunteer Program Specialist position due to an end to a 2-year agreement with Department of Health Services that funded approximately half of the position and to offset the loss the grant from the National Association of City & County Health Officers (NACCHO).
- Recommended growth detailed later in this section.

### Recommended Growth Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>OES – Add \$15,000 from Restricted Revenue</b>	15,000	0	15,000	0	0.0

Adding \$15,000 from restricted revenue will complete the next phase of VEOCI incident management system development. With the initial buildout nearly finished, this funding supports user training and targeted enhancements to strengthen response, preparedness, and recovery operations. It ensures personnel across participating jurisdictions can operationalize the platform during incidents and incorporates final refinements to improve workflow, documentation, and coordination. Cities and special districts in Sacramento County, designated VEOCI users, pay annual cost shares that include restricted revenue for upgrades. All member jurisdictions have formally approved using these funds for development and training. Advancing this request into the upcoming fiscal year budget sustains momentum and enables full implementation as intended. This request is contingent upon approval of a linked growth request in the OES - Restricted Revenues budget (7091000).

### Recommended Growth Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>OES – Add Code 3 Driver Training</b>	2,500	0	0	2,500	0.0

Add funding for driver training to authorize staff, under AB 438, to operate vehicles under Code 3 when responding to disasters, enhancing rapid response capabilities, especially in rural areas. To ensure public safety and effective implementation, staff must undergo Code 3 training. Code 3 operations, involving lights and sirens, increase risk due to high-speed responses. Unlike standard training, Code 3 training provides essential skills: advanced driving techniques, risk assessment, traffic navigation, and stress management—all crucial for safe and efficient navigation in complex scenarios. Compliance with AB 438 is a legal and public safety requirement. Absent Code 3 training, staff may face increased liability, public safety risks, and inefficient response times, potentially costing lives. Training is crucial for compliance, public safety, and the effectiveness of emergency response operations. It equips drivers with skills to handle extreme conditions, enhances public safety, and ensures efficacy of emergency responses.

<b>OES – Add Funding for Disaster Council Meeting Services</b>	11,280	0	0	11,280	0.0
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Add funding to ensure compliance with state law and support the Disaster Council’s mandated role under the Emergency Services Act. As a Brown Act Body, the Council must meet open meeting requirements, including proper notice, agenda preparation, and public accessibility. Funding covers Clerk of the Board staffing for up to four meetings annually, legal review and attendance by County Counsel, and Metro Cable services for recording and closed captioning. These measures uphold transparency, the Americans with Disabilities Act (ADA) accessibility, and risk mitigation, preventing costly legal exposure. Properly resourced meetings strengthen emergency preparedness, interagency coordination, and public trust. This investment aligns with County strategic goals for resilience and community engagement, ensures operational readiness, and avoids litigation or corrective actions that could result from non-compliance.

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>OES – Reduce 82 VOIP EOC Telephones</b>	(20,000)	0	0	(20,000)	0.0

The Emergency Operations Center (EOC) currently maintains 96 telephones. We propose removing 82 phones and their service lines, saving approximately \$20,000 annually. Fourteen phones will remain for essential positions. This reduction introduces operational challenges: reliance on remaining lines, county-issued or personal cell phones, and Microsoft 365 calling, which does not currently support external phone calls. Departments may incur untracked costs for staff using personal or department phones. Additionally, 12 hotline phones used for public inquiries will be eliminated, making us fully dependent on the 2-1-1 partnership. Without restoring lines, activating an EOC-based hotline could be delayed, impacting resident communication. Limited continuity of phone numbers may hinder routing critical calls and requires protocols to prevent off-shift staff disruptions. Contingency planning is essential to maintain communication and operational readiness. This request is contingent upon a reduction in the Department of Technology budget (BU 7600000).

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>OES – Reduce ORION Damage Assessment Software</b>					
	(26,500)	0	0	(26,500)	0.0
<p>Eliminate funding for Orion software. Orion is a proven system that supports efficient disaster recovery and helps ensure the county secures available funding. Without it, damage assessments would return to paper-based methods that slow data collection, reduce accuracy, and remove tools such as Global Positioning System (GPS) capabilities and photo integration. Emergency Operations Center dashboards would no longer provide real time information for decision makers. Automated Federal Emergency Management Agency (FEMA) forms and cost tracking would shift to manual processes that increase workload, introduce compliance risks, and can delay reimbursements, affecting local budgets. Departments would face retraining needs, data loss, and weaker documentation for claims. Orion demonstrated its value during the 22/23 storms by enabling rapid damage estimates and supporting the request that led to a Presidential Declaration and early access to Individual Assistance. The cost of Orion is modest compared to the significant reimbursements it helps secure, including millions recovered from recent events. Maintaining Orion strengthens resilience, fiscal stability, and the county's ability to protect communities during emergencies.</p>					
<b>OES – Reduce Respite Center (warming/cooling center) Food and Water</b>					
	(5,000)	0	0	(5,000)	0.0
<p>Reduce funding for food and water for warming and cooling center response. Food and water caches are maintained at cooling and warming centers for use during extreme temperature emergencies. Ongoing purchases are necessary to rotate expiring supplies and maintain readiness. Without this funding, the obligation to purchase these supplies would have to fall to other departments and agencies or would need to be purchased on a case-by-case basis, which could cause operational delays.</p>					

## OES-Restricted Revenues

### Budget Unit Functions & Responsibilities

The **Office of Emergency Services (OES) – Restricted Revenues** budget, provides financing for certain projects and programs administered by OES. In addition, grant allocations that were received and not spent in the same fiscal year, and are carried over from the prior fiscal years are budgeted in this budget unit. These grant allocations are not on a reimbursement basis. Programs include:

- Advance Grants
- Emergency Response Systems

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Advance Grants	\$64,800	\$313,363	\$263,335	\$(50,028)	(16.0)%
Emergency Response Systems	\$0	\$88,496	\$93,625	\$5,129	5.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$64,800</b>	<b>\$401,859</b>	<b>\$356,960</b>	<b>\$(44,899)</b>	<b>(11.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$64,800</b>	<b>\$401,859</b>	<b>\$356,960</b>	<b>\$(44,899)</b>	<b>(11.2)%</b>
<b>Total Financing Uses</b>	<b>\$64,800</b>	<b>\$401,859</b>	<b>\$356,960</b>	<b>\$(44,899)</b>	<b>(11.2)%</b>
<b>Revenue</b>	<b>\$31,043</b>	<b>\$14,888</b>	<b>\$6,996</b>	<b>\$(7,892)</b>	<b>(53.0)%</b>
<b>Total Revenue</b>	<b>\$31,043</b>	<b>\$14,888</b>	<b>\$6,996</b>	<b>\$(7,892)</b>	<b>(53.0)%</b>
<b>Total Use of Fund Balance</b>	<b>\$420,727</b>	<b>\$386,971</b>	<b>\$349,964</b>	<b>\$(37,007)</b>	<b>(9.6)%</b>
<b>Total Financing Sources</b>	<b>\$451,770</b>	<b>\$401,859</b>	<b>\$356,960</b>	<b>\$(44,899)</b>	<b>(11.2)%</b>
<b>Net Cost</b>	<b>\$(386,970)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$64,800	\$67,728	\$174,945	\$107,217	158.3%
Appropriation for Contingencies	\$0	\$334,131	\$182,015	\$(152,116)	(45.5)%
<b>Gross Expenditures/Appropriations</b>	<b>\$64,800</b>	<b>\$401,859</b>	<b>\$356,960</b>	<b>\$(44,899)</b>	<b>(11.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$64,800</b>	<b>\$401,859</b>	<b>\$356,960</b>	<b>\$(44,899)</b>	<b>(11.2)%</b>
<b>Total Financing Uses</b>	<b>\$64,800</b>	<b>\$401,859</b>	<b>\$356,960</b>	<b>\$(44,899)</b>	<b>(11.2)%</b>
Revenue from Use Of Money & Property	\$17,248	\$8,388	\$6,996	\$(1,392)	(16.6)%
Intergovernmental Revenues	\$13,795	\$6,500	\$0	\$(6,500)	(100.0)%
<b>Revenue</b>	<b>\$31,043</b>	<b>\$14,888</b>	<b>\$6,996</b>	<b>\$(7,892)</b>	<b>(53.0)%</b>
<b>Total Revenue</b>	<b>\$31,043</b>	<b>\$14,888</b>	<b>\$6,996</b>	<b>\$(7,892)</b>	<b>(53.0)%</b>
Fund Balance	\$420,727	\$386,971	\$349,964	\$(37,007)	(9.6)%
<b>Total Use of Fund Balance</b>	<b>\$420,727</b>	<b>\$386,971</b>	<b>\$349,964</b>	<b>\$(37,007)</b>	<b>(9.6)%</b>
<b>Total Financing Sources</b>	<b>\$451,770</b>	<b>\$401,859</b>	<b>\$356,960</b>	<b>\$(44,899)</b>	<b>(11.2)%</b>
<b>Net Cost</b>	<b>\$(386,970)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

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

### Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Emergency Response Systems	0	0	0	0	0.0

## Advance Grants

### Program Overview

**Advance Grants** provides financing for certain projects and programs administered by the Office of Emergency Services. Grants when received in advance, and not on a reimbursement basis are included in this budget unit as well as funding for medical supplies and staffing that originated from a refund from Stericycle for returned pharmaceuticals. The pharmaceuticals were originally purchased with federal grant funding. The Stericycle funds are restricted to uses for medical supplies and staffing including supporting the Sacramento County Medical Reserve Corps.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$64,800	\$57,728	\$149,945	\$92,217	159.7%
Appropriation for Contingencies	\$0	\$255,635	\$113,390	\$(142,245)	(55.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$64,800</b>	<b>\$313,363</b>	<b>\$263,335</b>	<b>\$(50,028)</b>	<b>(16.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$64,800</b>	<b>\$313,363</b>	<b>\$263,335</b>	<b>\$(50,028)</b>	<b>(16.0)%</b>
<b>Total Financing Uses</b>	<b>\$64,800</b>	<b>\$313,363</b>	<b>\$263,335</b>	<b>\$(50,028)</b>	<b>(16.0)%</b>
Revenue from Use Of Money & Property	\$9,201	\$4,400	\$2,900	\$(1,500)	(34.1)%
<b>Revenue</b>	<b>\$9,201</b>	<b>\$4,400</b>	<b>\$2,900</b>	<b>\$(1,500)</b>	<b>(34.1)%</b>
<b>Total Revenue</b>	<b>\$9,201</b>	<b>\$4,400</b>	<b>\$2,900</b>	<b>\$(1,500)</b>	<b>(34.1)%</b>
Fund Balance	\$364,562	\$308,963	\$260,435	\$(48,528)	(15.7)%
<b>Total Use of Fund Balance</b>	<b>\$364,562</b>	<b>\$308,963</b>	<b>\$260,435</b>	<b>\$(48,528)</b>	<b>(15.7)%</b>
<b>Total Financing Sources</b>	<b>\$373,763</b>	<b>\$313,363</b>	<b>\$263,335</b>	<b>\$(50,028)</b>	<b>(16.0)%</b>
<b>Net Cost</b>	<b>\$(308,963)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

The change in total appropriations is due to:

- An increase in interfund charges/transfers out to fund a Volunteer Program Specialist position after the end of a two-year grant in DHS that provided partial funding for the position. The position was previously partially funded by the general fund, but the least restricted funding is required to be used first.
- An increase due to unspent American Society for the Prevention of Cruelty to Animals (ASPCA) grant funding in FY 2025-26.
- A decrease in contingency to fund the Volunteer Program Specialist position.

The change in total revenue is due to:

- A decrease in interest income.

## Emergency Response Systems

### Program Overview

This fund is comprised of two programs, (1) the mass alert and public warning system and (2) the crisis incident management system. The mass alert and public warning system is operated and maintained by emergency services for use by its staff and local emergency management partners and is used to disseminate high-volume text, phone, and email alerts to the public and employees. The crisis incident management system is operated and maintained by Emergency Services for use by its staff and local emergency management partners for the purpose of managing, monitoring, and archiving emergency responses and activities. Both programs include funds received by Emergency Services and primary and secondary users within the County to cover costs outside of the annual software maintenance fee, such as system upgrades or training.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$0	\$10,000	\$25,000	\$15,000	150.0%
Appropriation for Contingencies	\$0	\$78,496	\$68,625	\$(9,871)	(12.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$0</b>	<b>\$88,496</b>	<b>\$93,625</b>	<b>\$5,129</b>	<b>5.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$0</b>	<b>\$88,496</b>	<b>\$93,625</b>	<b>\$5,129</b>	<b>5.8%</b>
<b>Total Financing Uses</b>	<b>\$0</b>	<b>\$88,496</b>	<b>\$93,625</b>	<b>\$5,129</b>	<b>5.8%</b>
Revenue from Use Of Money & Property	\$8,047	\$3,988	\$4,096	\$108	2.7%
Intergovernmental Revenues	\$13,795	\$6,500	\$0	\$(6,500)	(100.0)%
<b>Revenue</b>	<b>\$21,842</b>	<b>\$10,488</b>	<b>\$4,096</b>	<b>\$(6,392)</b>	<b>(60.9)%</b>
<b>Total Revenue</b>	<b>\$21,842</b>	<b>\$10,488</b>	<b>\$4,096</b>	<b>\$(6,392)</b>	<b>(60.9)%</b>
Fund Balance	\$56,165	\$78,008	\$89,529	\$11,521	14.8%
<b>Total Use of Fund Balance</b>	<b>\$56,165</b>	<b>\$78,008</b>	<b>\$89,529</b>	<b>\$11,521</b>	<b>14.8%</b>
<b>Total Financing Sources</b>	<b>\$78,007</b>	<b>\$88,496</b>	<b>\$93,625</b>	<b>\$5,129</b>	<b>5.8%</b>
<b>Net Cost</b>	<b>\$(78,007)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

The change in total appropriations is due to:

- A decrease in contingency.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in revenue due to the per user cost model for new EOC software, offset by a slight increase in interest income.
- Recommended growth detailed later in this section.

### Recommended Growth Detail for the Program

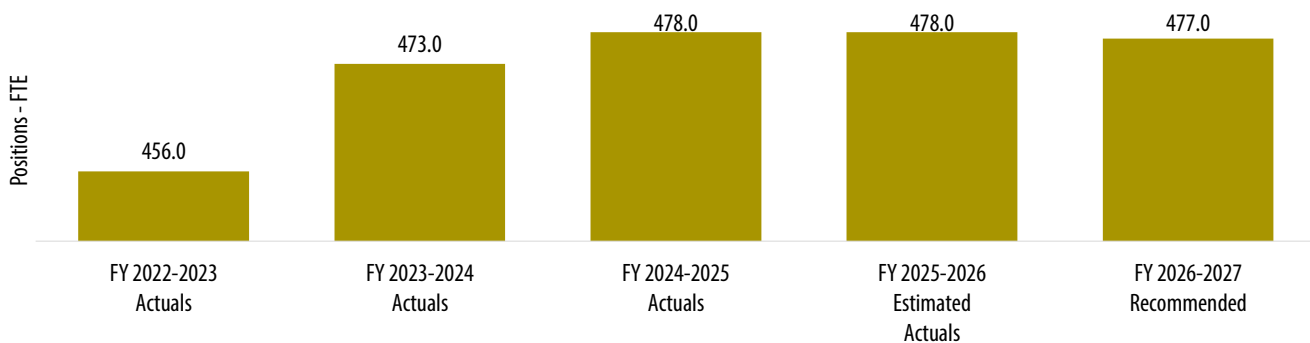
	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>OES – Transfer \$15,000 from Restricted Revenue</b>	0	0	0	0	0.0

Increase interfund charges and decrease contingency appropriations by \$15,000 resulting in a net zero change to complete the next phase of VEOCI incident management system development. With the initial buildout nearly finished, this funding supports user training and targeted enhancements to strengthen response, preparedness, and recovery operations. It ensures personnel across participating jurisdictions can operationalize the platform during incidents and incorporates final refinements to improve workflow, documentation, and coordination. Cities and special districts in Sacramento County, designated VEOCI users, pay annual cost shares that include restricted revenue for upgrades. All member jurisdictions have formally approved using these funds for development and training. Advancing this request into the upcoming fiscal year budget sustains momentum and enables full implementation as intended. This request is contingent upon approval of a linked growth request in the Emergency Services budget (BU 7090000).

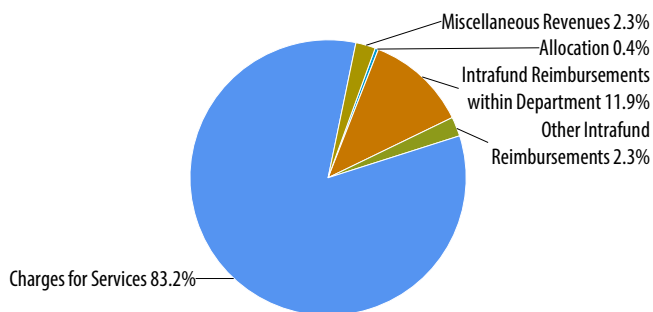
**General Services**  
**Department Structure**  
**Joshua Green, Director**



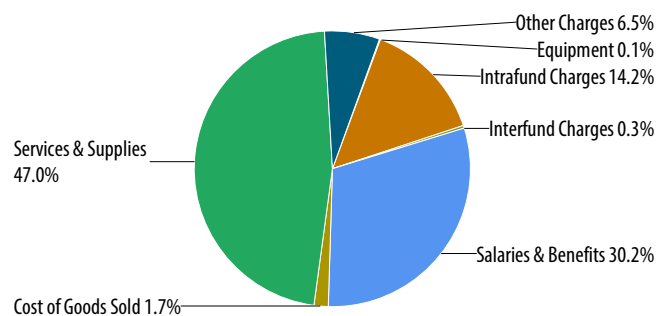
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

The **Department of General Services (DGS)** is a countywide service provider, responsible for managing critical infrastructure and operational systems that support delivery of County services. DGS is responsible for a broad portfolio of County assets, including facilities, fleet, real estate, and capital projects, and delivers essential services that enable departments to effectively provide programs and services to residents.

DGS promotes efficient service delivery, consistent business practices, and responsible stewardship of public resources. The department provides a wide range of services including facility maintenance and operations; capital project planning and delivery; architectural and engineering services; energy and sustainability initiatives; contracts and purchasing services; real estate and asset management; fleet and parking services; security and alarm monitoring; and support services such as printing, mail and messenger services, surplus property management and recycling, and warehousing and records management. The programs are:

- Administration and Business Services
- Architectural Services
- Contracts and Purchasing
- Facilities Maintenance and Operations
- Fleet Services
- Real Estate, Asset, and Capital Management
- Support Services

## Goals

- Ensure reliable County operations by providing safe, functional facilities; well-maintained fleet and equipment; and responsive operational services that enable departments to deliver programs to the community.
- Promote responsible stewardship of County assets and infrastructure through strategic management of facilities, real estate, fleet, and capital investments, ensuring efficient use of public resources and long-term operational sustainability.
- Deliver efficient business, procurement, and sustainability services that support County operations, promote transparency and fiscal accountability, and advance energy management, climate action initiatives, and modern operational practices.

## Accomplishments

- Completed a departmental leadership alignment initiative, including a comprehensive review and analysis of reports, procedures, and practices to guide strategic priorities and organizational improvements.
- Received the Public Surplus Excellence Award and the National Procurement Institute Achievement of Excellence in Procurement Award.
- Completed a comprehensive update to the Facility Capital Improvement Plan and intensified efforts to enhance data related to deferred maintenance and capital planning efforts.

## Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration and Business Services	\$7,633,250	\$8,671,992	\$8,667,337	\$(4,655)	(0.1)%
Architectural Services	\$4,630,139	\$6,207,606	\$6,264,478	\$56,872	0.9%
Contracts and Purchasing	\$4,340,026	\$4,913,404	\$4,946,172	\$32,768	0.7%
Facilities Maintenance and Operations	\$66,473,680	\$73,526,011	\$71,796,475	\$(1,729,536)	(2.4)%
Fleet Services	\$74,060,931	\$89,540,699	\$88,034,098	\$(1,506,601)	(1.7)%
Real Estate, Asset, and Capital Management	\$54,237,175	\$57,372,189	\$54,640,928	\$(2,731,261)	(4.8)%
Support Services	\$8,178,393	\$9,389,875	\$9,399,856	\$9,981	0.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$219,553,594</b>	<b>\$249,621,776</b>	<b>\$243,749,344</b>	<b>\$(5,872,432)</b>	<b>(2.4)%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(30,879,957)</b>	<b>\$(34,073,092)</b>	<b>\$(34,523,683)</b>	<b>\$(450,591)</b>	<b>1.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$188,673,637</b>	<b>\$215,548,684</b>	<b>\$209,225,661</b>	<b>\$(6,323,023)</b>	<b>(2.9)%</b>
<b>Revenue</b>	<b>\$189,109,174</b>	<b>\$210,574,588</b>	<b>\$208,319,527</b>	<b>\$(2,255,061)</b>	<b>(1.1)%</b>
<b>Total Revenue</b>	<b>\$189,109,174</b>	<b>\$210,574,588</b>	<b>\$208,319,527</b>	<b>\$(2,255,061)</b>	<b>(1.1)%</b>
<b>Net Cost</b>	<b>\$(435,536)</b>	<b>\$4,974,096</b>	<b>\$906,134</b>	<b>\$(4,067,962)</b>	<b>(81.8)%</b>
Positions	478.0	478.0	477.0	(1.0)	(0.2)%

## Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$64,882,707	\$73,001,504	\$73,690,911	\$689,407	0.9%
Services & Supplies	\$104,947,589	\$120,296,353	\$114,481,692	\$(5,814,661)	(4.8)%
Other Charges	\$14,022,113	\$16,908,089	\$15,724,725	\$(1,183,364)	(7.0)%
Equipment	\$122,303	\$290,000	\$280,000	\$(10,000)	(3.4)%
Interfund Charges	\$770,991	\$770,854	\$765,981	\$(4,873)	(0.6)%
Intrafund Charges	\$31,058,673	\$34,254,976	\$34,706,035	\$451,059	1.3%
Cost of Goods Sold	\$3,749,218	\$4,100,000	\$4,100,000	\$0	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$219,553,594</b>	<b>\$249,621,776</b>	<b>\$243,749,344</b>	<b>\$(5,872,432)</b>	<b>(2.4)%</b>
Other Intrafund Reimbursements	\$(19,706,957)	\$(5,701,963)	\$(5,596,009)	\$105,954	(1.9)%
Intrafund Reimbursements within Department	\$(11,172,999)	\$(28,371,129)	\$(28,927,674)	\$(556,545)	2.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(30,879,957)</b>	<b>\$(34,073,092)</b>	<b>\$(34,523,683)</b>	<b>\$(450,591)</b>	<b>1.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$188,673,637</b>	<b>\$215,548,684</b>	<b>\$209,225,661</b>	<b>\$(6,323,023)</b>	<b>(2.9)%</b>
Revenue from Use Of Money & Property	\$504	\$0	\$0	\$0	0.0%
Charges for Services	\$184,984,842	\$205,070,568	\$202,709,725	\$(2,360,843)	(1.2)%
Miscellaneous Revenues	\$4,116,717	\$5,504,020	\$5,609,802	\$105,782	1.9%
Other Financing Sources	\$7,110	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$189,109,174</b>	<b>\$210,574,588</b>	<b>\$208,319,527</b>	<b>\$(2,255,061)</b>	<b>(1.1)%</b>
<b>Total Revenue</b>	<b>\$189,109,174</b>	<b>\$210,574,588</b>	<b>\$208,319,527</b>	<b>\$(2,255,061)</b>	<b>(1.1)%</b>
<b>Net Cost</b>	<b>\$(435,536)</b>	<b>\$4,974,096</b>	<b>\$906,134</b>	<b>\$(4,067,962)</b>	<b>(81.8)%</b>
Positions	478.0	478.0	477.0	(1.0)	(0.2)%

## Summary of Changes

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

Position counts have decreased 1.0 FTE from the prior year Adopted Budget due to:

- 3.0 FTE recommended net Base decrease.
- 2.0 FTE increase in recommended growth requests.

### Summary of Recommended Growth by Program

<b>Program</b>	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
Contracts and Purchasing	60,000	0	60,000	0	0.0
Facilities Maintenance and Operations	327,207	0	327,207	0	2.0
Fleet Services	(105,640)	117,955	12,315	0	0.0

## Administration and Business Services

### Program Overview

**Administration and Business Services** provides financial, administrative, and operational management for the department. Core responsibilities include preparation and oversight of the department’s annual budget; fiscal analysis and reporting; billing and revenue management; development and administration of full cost recovery labor rates; and preparation of financial reporting, including contributions to the County’s Annual Comprehensive Financial Report. The program also oversees grant financial controls, coordinates departmental information systems and internal projects, supports departmental safety and compliance programs, serves as liaison with the Department of Personnel Services on recruitment and Human Resource matters, and conducts policy, operational, and fiscal analysis to support management decision-making.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$5,653,605	\$6,137,972	\$6,341,289	\$203,317	3.3%
Services & Supplies	\$1,226,577	\$1,486,289	\$1,268,715	\$(217,574)	(14.6)%
Other Charges	\$1,355	\$250,339	\$251,360	\$1,021	0.4%
Intrafund Charges	\$751,712	\$797,392	\$805,973	\$8,581	1.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$7,633,250</b>	<b>\$8,671,992</b>	<b>\$8,667,337</b>	<b>\$(4,655)</b>	<b>(0.1)%</b>
Other Intrafund Reimbursements	\$(6,451)	\$(5,390)	\$(5,999)	\$(609)	11.3%
Intrafund Reimbursements within Department	\$(5,746,297)	\$(6,037,164)	\$(6,087,334)	\$(50,170)	0.8%
<b>Total Intrafund Reimbursements</b>	<b>\$(5,752,748)</b>	<b>\$(6,042,554)</b>	<b>\$(6,093,333)</b>	<b>\$(50,779)</b>	<b>0.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,880,502</b>	<b>\$2,629,438</b>	<b>\$2,574,004</b>	<b>\$(55,434)</b>	<b>(2.1)%</b>
Charges for Services	\$1,905,023	\$2,148,547	\$2,231,174	\$82,627	3.8%
Miscellaneous Revenues	\$23,877	\$230,891	\$218,797	\$(12,094)	(5.2)%
<b>Revenue</b>	<b>\$1,928,900</b>	<b>\$2,379,438</b>	<b>\$2,449,971</b>	<b>\$70,533</b>	<b>3.0%</b>
<b>Total Revenue</b>	<b>\$1,928,900</b>	<b>\$2,379,438</b>	<b>\$2,449,971</b>	<b>\$70,533</b>	<b>3.0%</b>
<b>Net Cost</b>	<b>\$(48,398)</b>	<b>\$250,000</b>	<b>\$124,033</b>	<b>\$(125,967)</b>	<b>(50.4)%</b>
Positions	0.0	32.0	32.0	0.0	0.0%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations) based on a three-year average.
- A decrease in allocated Pension Obligation Bonds costs.
- A decrease in appropriations for one-time contingencies.

The change in total revenue is due to:

- An increase for recovery of unavoidable cost increases.

Net Cost reflects a decrease in retained earnings.

## Architectural Services

### Program Overview

**Architectural Services** provides professional architectural and engineering services for County facilities and infrastructure. Responsibilities include feasibility studies, facility programming, architectural design, mechanical, electrical and civil engineering, space planning, interior design, environmental services, and modular furniture design and installation. The division prepares plans and specifications for construction, alteration, and repair of County facilities; manages design and construction projects; recommends contract awards; and administers the Job Order Contracting (JOC) Program and other County-administered design and construction initiatives.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$3,190,044	\$4,358,873	\$4,559,966	\$201,093	4.6%
Services & Supplies	\$487,721	\$677,867	\$502,097	\$(175,770)	(25.9)%
Other Charges	\$5,346	\$4,901	\$0	\$(4,901)	(100.0)%
Intrafund Charges	\$947,028	\$1,165,965	\$1,202,415	\$36,450	3.1%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,630,139</b>	<b>\$6,207,606</b>	<b>\$6,264,478</b>	<b>\$56,872</b>	<b>0.9%</b>
Other Intrafund Reimbursements	\$(17,055)	\$(20,500)	\$(20,500)	\$0	0.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(17,055)</b>	<b>\$(20,500)</b>	<b>\$(20,500)</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$4,613,084</b>	<b>\$6,187,106</b>	<b>\$6,243,978</b>	<b>\$56,872</b>	<b>0.9%</b>
Charges for Services	\$4,818,104	\$5,987,106	\$6,243,978	\$256,872	4.3%
<b>Revenue</b>	<b>\$4,818,104</b>	<b>\$5,987,106</b>	<b>\$6,243,978</b>	<b>\$256,872</b>	<b>4.3%</b>
<b>Total Revenue</b>	<b>\$4,818,104</b>	<b>\$5,987,106</b>	<b>\$6,243,978</b>	<b>\$256,872</b>	<b>4.3%</b>
<b>Net Cost</b>	<b>\$(205,020)</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$(200,000)</b>	<b>(100.0)%</b>
Positions	22.0	22.0	22.0	0.0	0.0%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations) based on a three-year average.
- A decrease in allocated Pension Obligation Bonds costs.
- A decrease in appropriations for one-time contingencies.

The change in total revenue is due to:

- An increase for recovery of unavoidable cost increases.

## Contracts and Purchasing

### Program Overview

**Contracts and Purchasing** provides centralized procurement and contracting services for County departments. Responsibilities include preparation and administration of requests for proposals, bids, information, and qualifications; evaluation of bids and proposals; negotiation, award, and administration of contracts; and procurement of public works projects, commodities, and professional services. The division also administers the County procurement card program, provides procurement consultation and training to departments, assists with public records requests, and conducts vendor outreach to promote open and competitive participation in County contracting opportunities.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$3,082,991	\$3,497,803	\$3,493,261	\$(4,542)	(0.1)%
Services & Supplies	\$635,229	\$752,128	\$776,506	\$24,378	3.2%
Intrafund Charges	\$621,806	\$663,473	\$676,405	\$12,932	1.9%
<b>Gross Expenditures/Appropriations</b>	<b>\$4,340,026</b>	<b>\$4,913,404</b>	<b>\$4,946,172</b>	<b>\$32,768</b>	<b>0.7%</b>
Other Intrafund Reimbursements	\$(649,676)	\$(862,623)	\$(781,749)	\$80,874	(9.4)%
Intrafund Reimbursements within Department	\$(180,492)	\$(185,195)	\$(189,586)	\$(4,391)	2.4%
<b>Total Intrafund Reimbursements</b>	<b>\$(830,169)</b>	<b>\$(1,047,818)</b>	<b>\$(971,335)</b>	<b>\$76,483</b>	<b>(7.3)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$3,509,857</b>	<b>\$3,865,586</b>	<b>\$3,974,837</b>	<b>\$109,251</b>	<b>2.8%</b>
Charges for Services	\$3,022,835	\$3,669,887	\$3,746,098	\$76,211	2.1%
Miscellaneous Revenues	\$234,078	\$8,000	\$130,699	\$122,699	1,533.7%
<b>Revenue</b>	<b>\$3,256,912</b>	<b>\$3,677,887</b>	<b>\$3,876,797</b>	<b>\$198,910</b>	<b>5.4%</b>
<b>Total Revenue</b>	<b>\$3,256,912</b>	<b>\$3,677,887</b>	<b>\$3,876,797</b>	<b>\$198,910</b>	<b>5.4%</b>
<b>Net Cost</b>	<b>\$252,945</b>	<b>\$187,699</b>	<b>\$98,040</b>	<b>\$(89,659)</b>	<b>(47.8)%</b>
Positions	22.0	22.0	22.0	0.0	0.0%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations) based on a three-year average.
- A decrease in allocated Pension Obligation Bonds costs.
- A decrease in appropriations for one-time contingencies.
- A decrease in intrafund reimbursements for services to other divisions in the department.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase from partial recovery of unavoidable cost increases.
- An increase in budgeted rebate revenue to better align with a recent three-year average.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

### Recommended Growth Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>DGS - Add Grant Initiative Contract Services - Purchasing (ACP)</b>					
	60,000	0	60,000	0	0.0

Increase the Countywide Purchasing Allocation in the Allocated Cost Package (ACP) by \$60,000. This will fund grant opportunity related base services available to all departments. An existing cooperative agreement with the California State Association of Counties (CSAC) and The Ferguson Group, L.L.C. (TFG) will be utilized. Through a monthly retainer type agreement, funded by the purchasing allocation, all County departments will have access to TFG grant resources such as related dashboards and information on upcoming grant opportunities as part of TFG providing a base level of services to the County. The base service will include monthly coordination meetings, staff training, grant review and debriefs. Additional grant support services are available but will be funded directly by the department requesting those specific enhanced services.

## Facilities Maintenance and Operations

### Program Overview

**Facilities Maintenance and Operations** manages the maintenance, repair, and operation of County-owned facilities to ensure safe, reliable, and efficient buildings. Responsibilities include preventive and corrective maintenance of building systems, alarm systems to ensure security infrastructure is monitored, maintained, and responsive to departmental needs, custodial services, computer-aided facility management, and coordination of contracted maintenance services. The division also implements facility improvement projects that extend asset life cycles, improve building performance, and support sustainability through energy efficiency and responsible resource management.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$34,756,204	\$38,334,081	\$38,293,456	\$(40,625)	(0.1)%
Services & Supplies	\$26,655,903	\$29,875,738	\$28,308,145	\$(1,567,593)	(5.2)%
Other Charges	\$423,493	\$58,204	\$50,864	\$(7,340)	(12.6)%
Equipment	\$10,990	\$40,000	\$0	\$(40,000)	(100.0)%
Interfund Charges	\$80,655	\$80,218	\$76,040	\$(4,178)	(5.2)%
Intrafund Charges	\$4,546,436	\$5,137,770	\$5,067,970	\$(69,800)	(1.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$66,473,680</b>	<b>\$73,526,011</b>	<b>\$71,796,475</b>	<b>\$(1,729,536)</b>	<b>(2.4)%</b>
Other Intrafund Reimbursements	\$(2,238,089)	\$(2,391,088)	\$(2,463,987)	\$(72,899)	3.0%
Intrafund Reimbursements within Department	\$(724)	\$(17,333)	\$(18,160)	\$(827)	4.8%
<b>Total Intrafund Reimbursements</b>	<b>\$(2,238,813)</b>	<b>\$(2,408,421)</b>	<b>\$(2,482,147)</b>	<b>\$(73,726)</b>	<b>3.1%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$64,234,867</b>	<b>\$71,117,590</b>	<b>\$69,314,328</b>	<b>\$(1,803,262)</b>	<b>(2.5)%</b>
Revenue from Use Of Money & Property	\$504	\$0	\$0	\$0	0.0%
Charges for Services	\$63,016,471	\$69,003,770	\$68,591,240	\$(412,530)	(0.6)%
Miscellaneous Revenues	\$462,324	\$335,700	\$335,700	\$0	0.0%
<b>Revenue</b>	<b>\$63,479,299</b>	<b>\$69,339,470</b>	<b>\$68,926,940</b>	<b>\$(412,530)</b>	<b>(0.6)%</b>
<b>Total Revenue</b>	<b>\$63,479,299</b>	<b>\$69,339,470</b>	<b>\$68,926,940</b>	<b>\$(412,530)</b>	<b>(0.6)%</b>
<b>Net Cost</b>	<b>\$755,568</b>	<b>\$1,778,120</b>	<b>\$387,388</b>	<b>\$(1,390,732)</b>	<b>(78.2)%</b>
Positions	264.0	263.0	261.0	(2.0)	(0.8)%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations) based on a three-year average.

- A decrease due to base budget deletion of 4.0 FTE vacant positions.
- A decrease in allocated Pension Obligation Bonds costs.
- A decrease in appropriations for one-time projects and contingencies.
- A decrease in estimated utilities costs.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- A decrease in revenue from deletion of 4.0 FTE vacant positions.
- A decrease in allocation revenue related to cost recovery of utility expense.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

### Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DGS - Add 1.0 FTE Facilities Trades Operations Supervisor - Facilities Management - Airport District</b>					
	170,345	0	170,345	0	1.0

Add 1.0 FTE Facilities Trades Operations Supervisor to manage the Critical Equipment Replacement Program (CERP) and major maintenance projects for the Sacramento County Department of Airports (SCDA). The position will oversee roofing, flooring, exterior painting, and electrical and mechanical equipment replacements performed by contractors or in-house staff. It will also support design and construction-phase coordination for capital projects. Establishing this position will improve project oversight, strengthen communication, and help prevent delays. The position cost is \$170,345, does not require additional office space or a vehicle, and will be funded by full reimbursement from SCDA to DGS. This request is contingent upon approval of a linked growth request in the SCDA budget (BU 3400000).

<b>DGS - Add 1.0 FTE Plumber - Facilities Management - Airport District</b>					
	156,862	0	156,862	0	1.0

Add 1.0 FTE Plumber position to support 24/7 plumbing service and repair coverage for Sacramento County Department of Airports (SCDA). Round-the-clock coverage will improve emergency response times, reduce operational disruptions, and allow preventive and corrective maintenance to occur during off-hours when passenger and staff impacts are lowest. It will also support routine preventive maintenance of main sewage lines to reduce the risk of backups and flooding. Providing 24/7 coverage will strengthen service continuity, enhance customer experience, and improve protection of airport facilities. The position cost is \$156,862, does not require additional office space or a vehicle, and will be funded by full reimbursement from SCDA to DGS. This request is contingent upon approval of a linked growth request in the SCDA budget (BU 3400000).

## Fleet Services

### Program Overview

**Fleet Services** manages the County's vehicle, equipment, and parking assets. Responsibilities include procurement, inspection, maintenance and repair, utilization management, and disposal of County light and heavy fleet vehicles and equipment. The program also manages County parking facilities and operations to ensure safe, reliable, and cost-effective fleet and parking services that support departmental operations.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$13,449,062	\$15,071,330	\$15,169,510	\$98,180	0.7%
Services & Supplies	\$26,272,343	\$35,080,788	\$34,236,153	\$(844,635)	(2.4)%
Other Charges	\$13,508,586	\$16,435,528	\$15,263,384	\$(1,172,144)	(7.1)%
Equipment	\$40,543	\$0	\$30,000	\$30,000	100.0%
Interfund Charges	\$690,336	\$690,636	\$689,941	\$(695)	(0.1)%
Intrafund Charges	\$20,100,061	\$22,262,417	\$22,645,110	\$382,693	1.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$74,060,931</b>	<b>\$89,540,699</b>	<b>\$88,034,098</b>	<b>\$(1,506,601)</b>	<b>(1.7)%</b>
Other Intrafund Reimbursements	\$(16,663,593)	\$(2,221,477)	\$(2,126,250)	\$95,227	(4.3)%
Intrafund Reimbursements within Department	\$(2,664,223)	\$(19,403,398)	\$(19,883,990)	\$(480,592)	2.5%
<b>Total Intrafund Reimbursements</b>	<b>\$(19,327,816)</b>	<b>\$(21,624,875)</b>	<b>\$(22,010,240)</b>	<b>\$(385,365)</b>	<b>1.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$54,733,115</b>	<b>\$67,915,824</b>	<b>\$66,023,858</b>	<b>\$(1,891,966)</b>	<b>(2.8)%</b>
Charges for Services	\$52,213,704	\$60,708,096	\$60,884,730	\$176,634	0.3%
Miscellaneous Revenues	\$3,379,198	\$4,929,429	\$4,924,606	\$(4,823)	(0.1)%
Other Financing Sources	\$6,025	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$55,598,926</b>	<b>\$65,637,525</b>	<b>\$65,809,336</b>	<b>\$171,811</b>	<b>0.3%</b>
<b>Total Revenue</b>	<b>\$55,598,926</b>	<b>\$65,637,525</b>	<b>\$65,809,336</b>	<b>\$171,811</b>	<b>0.3%</b>
<b>Net Cost</b>	<b>\$(865,812)</b>	<b>\$2,278,299</b>	<b>\$214,522</b>	<b>\$(2,063,777)</b>	<b>(90.6)%</b>
Positions	100.0	100.0	100.0	0.0	0.0%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations) based on a three-year average.
- A decrease in allocated Pension Obligation Bonds costs.
- A decrease in appropriations for one-time projects and contingencies.

- A decrease in depreciation expense.
- Increases in pass-through costs and contract costs.
- Recommended growth detailed later in this section.

The change in total revenue is due to:

- An increase in cost recovery for unavoidable cost increases.
- Recommended growth detailed later in this section.

Net Cost reflects a decrease in retained earnings.

### Recommended Growth Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>DGS - Reallocate 1.0 FTE Vacant Automotive Technician to Equipment Technician - Fleet Services</b>					
	(105,640)	117,955	12,315	0	0.0

Reallocate 1.0 Vacant FTE Automotive Technician in Light Fleet to 1.0 FTE Equipment Technician in Heavy Fleet. This need is due to an increased workload in Heavy Fleet related to several factors including enhanced preventative maintenance requirements for Advanced Clean Fleet compliance. The full cost of the Heavy Fleet position is \$130,270, compared to \$117,955 for the Light Fleet position. This results in a net increase of \$12,315, with Light Fleet decreasing by \$117,955 and Heavy Fleet increasing by \$130,270.

## Real Estate, Asset, and Capital Management

### Program Overview

**Real Estate, Asset, and Capital Management** manages the County's real estate portfolio and provides strategic property and facility planning for County and Special District operations. Responsibilities include negotiating and administering facility leases for County departments, property acquisitions and dispositions, rights-of-way and easements, and the preparation and execution of purchase and sale agreements, deeds, and related real estate instruments. The division also manages County-owned properties and revenue leases and oversees master facility planning, capital project prioritization, and long-term asset management, including the County's Facility, Mather Campus, and Libraries Capital Improvement Plans, supporting fiscal stewardship and aligning facilities and infrastructure with the County's long-term operational and community needs.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$2,976,415	\$3,445,475	\$3,430,203	\$(15,272)	(0.4)%
Services & Supplies	\$48,240,612	\$50,826,585	\$48,056,512	\$(2,770,073)	(5.5)%
Intrafund Charges	\$3,020,148	\$3,100,129	\$3,154,213	\$54,084	1.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$54,237,175</b>	<b>\$57,372,189</b>	<b>\$54,640,928</b>	<b>\$(2,731,261)</b>	<b>(4.8)%</b>
Other Intrafund Reimbursements	\$(17,087)	\$(17,552)	\$(17,992)	\$(440)	2.5%
Intrafund Reimbursements within Department	\$(2,281,564)	\$(2,332,354)	\$(2,356,307)	\$(23,953)	1.0%
<b>Total Intrafund Reimbursements</b>	<b>\$(2,298,651)</b>	<b>\$(2,349,906)</b>	<b>\$(2,374,299)</b>	<b>\$(24,393)</b>	<b>1.0%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$51,938,524</b>	<b>\$55,022,283</b>	<b>\$52,266,629</b>	<b>\$(2,755,654)</b>	<b>(5.0)%</b>
Charges for Services	\$52,115,602	\$54,772,283	\$52,209,800	\$(2,562,483)	(4.7)%
Miscellaneous Revenues	\$2	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$52,115,604</b>	<b>\$54,772,283</b>	<b>\$52,209,800</b>	<b>\$(2,562,483)</b>	<b>(4.7)%</b>
<b>Total Revenue</b>	<b>\$52,115,604</b>	<b>\$54,772,283</b>	<b>\$52,209,800</b>	<b>\$(2,562,483)</b>	<b>(4.7)%</b>
<b>Net Cost</b>	<b>\$(177,080)</b>	<b>\$250,000</b>	<b>\$56,829</b>	<b>\$(193,171)</b>	<b>(77.3)%</b>
Positions	21.0	20.0	20.0	0.0	0.0%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations) based on a three-year average.
- A decrease in allocated Pension Obligation Bonds costs.
- A decrease in appropriations for one-time projects and contingencies.
- A decrease in pass-through real estate lease costs due to space reduction.

The change in total revenue is due to:

- A decrease in pass-through revenue for lease costs.
- A decrease in cost recovery for billable services.

Net Cost reflects a decrease in retained earnings.

## Support Services

### Program Overview

**Support Services** delivers operational support services that enable County departments to conduct business efficiently and securely. Core services include printing and document services; U.S. mail and inter-office messenger delivery; document scanning; warehousing; records management and retention; and surplus property management and redistribution. The program also supports County sustainability efforts through recycling and asset reuse programs.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,774,386	\$2,155,970	\$2,403,226	\$247,256	11.5%
Services & Supplies	\$1,429,205	\$1,596,958	\$1,333,564	\$(263,394)	(16.5)%
Other Charges	\$83,333	\$159,117	\$159,117	\$0	0.0%
Equipment	\$70,770	\$250,000	\$250,000	\$0	0.0%
Intrafund Charges	\$1,071,482	\$1,127,830	\$1,153,949	\$26,119	2.3%
Cost of Goods Sold	\$3,749,218	\$4,100,000	\$4,100,000	\$0	0.0%
<b>Gross Expenditures/Appropriations</b>	<b>\$8,178,393</b>	<b>\$9,389,875</b>	<b>\$9,399,856</b>	<b>\$9,981</b>	<b>0.1%</b>
Other Intrafund Reimbursements	\$(115,007)	\$(183,333)	\$(179,532)	\$3,801	(2.1)%
Intrafund Reimbursements within Department	\$(299,699)	\$(395,685)	\$(392,297)	\$3,388	(0.9)%
<b>Total Intrafund Reimbursements</b>	<b>\$(414,706)</b>	<b>\$(579,018)</b>	<b>\$(571,829)</b>	<b>\$7,189</b>	<b>(1.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$7,763,688</b>	<b>\$8,810,857</b>	<b>\$8,828,027</b>	<b>\$17,170</b>	<b>0.2%</b>
Charges for Services	\$7,893,104	\$8,780,879	\$8,802,705	\$21,826	0.2%
Miscellaneous Revenues	\$17,239	\$0	\$0	\$0	0.0%
Other Financing Sources	\$1,085	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$7,911,428</b>	<b>\$8,780,879</b>	<b>\$8,802,705</b>	<b>\$21,826</b>	<b>0.2%</b>
<b>Total Revenue</b>	<b>\$7,911,428</b>	<b>\$8,780,879</b>	<b>\$8,802,705</b>	<b>\$21,826</b>	<b>0.2%</b>
<b>Net Cost</b>	<b>\$(147,740)</b>	<b>\$29,978</b>	<b>\$25,322</b>	<b>\$(4,656)</b>	<b>(15.5)%</b>
Positions	19.0	19.0	20.0	1.0	5.3%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by an increase in budgeted salary savings (which decreases appropriations) based on a three-year average.
- A decrease in allocated Pension Obligation Bonds costs.
- A decrease in appropriations for one-time contingencies.

- An increase in salary and vendor costs with the FY 2026-27 base budget shift of the Countywide Sustainability program from the Office of the County Executive to General Services, including reallocation of 1.0 filled FTE position.
- A decrease in vendor costs associated with the FY 2026-27 base budget shift of the administration of Armored Courier Services from General Services to the Department of Finance.

The change in total revenue is due to:

- An increase in allocated cost recovery related to the shift of the Sustainability Program.
- A decrease in billable revenue for Armored Courier Services cost recovery that has shifted to Department of Finance starting in FY 2026-27.

Net Cost reflects a decrease in retained earnings.

## **Capital Construction**

### **Budget Unit Functions & Responsibilities**

The Facility Planning and Management Division of the Department of General Services (DGS) manages the **Capital Construction** Fund. This budget provides for major construction projects, which are a part of the long-range Capital Improvement Program, as well as minor alterations, improvements, and major equipment replacement in County-owned facilities. As a result of the County's financial limitations, the recommendations for Capital Construction Projects are limited to those that are cost-effective or required because of health, safety, security, or severe operational problems. The programs are:

- Administration and Planning
- Debt Service
- Projects

### **Goals**

- Complete the Watt Ave Service Center and Safe Stay interior build-out (projected \$41 million project).
- Complete the Fleet Services Corp Yard Project (\$2.3 million), including replacement of vehicle gates, installation of additional gates, installation of security cameras, and overall yard security enhancements.
- Complete the expansion of the Main Jail Acute Psychiatric Unit / Suicidal Inmate Temporary Housing Unit.

### **Accomplishments**

- Successfully completed flood repairs to the B.T. Collins Youth Detention Facility - Wing A (total project value exceeded \$3.8 million).
- Completed Phase 1 of the Branch Center Electrification Project.
- Completed the removal and replacement of the failing roof at the Economic Development Sacramento Shoppette.

### Budget Unit - Budget Appropriations by Program

	<b>FY 2024-2025 Actuals</b>	<b>FY 2025-2026 Adopted Budget</b>	<b>FY 2026-2027 Recommended Budget</b>	<b>Changes from FY 2025-2026 Adopted Budget</b>	<b>% Change from FY 2025-2026 Adopted Budget</b>
Administration and Planning	\$6,465,109	\$10,465,070	\$12,803,469	\$2,338,399	22.3%
Debt Service	\$1,130,963	\$1,131,081	\$1,130,083	\$(998)	(0.1)%
Projects	\$49,393,936	\$171,228,492	\$130,816,324	\$(40,412,168)	(23.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$56,990,009</b>	<b>\$182,824,643</b>	<b>\$144,749,876</b>	<b>\$(38,074,767)</b>	<b>(20.8)%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(5,774,699)</b>	<b>\$(8,779,322)</b>	<b>\$(12,672,116)</b>	<b>\$(3,892,794)</b>	<b>44.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$51,215,309</b>	<b>\$174,045,321</b>	<b>\$132,077,760</b>	<b>\$(41,967,561)</b>	<b>(24.1)%</b>
<b>Total Financing Uses</b>	<b>\$51,215,309</b>	<b>\$174,045,321</b>	<b>\$132,077,760</b>	<b>\$(41,967,561)</b>	<b>(24.1)%</b>
<b>Revenue</b>	<b>\$55,798,604</b>	<b>\$86,935,322</b>	<b>\$46,384,616</b>	<b>\$(40,550,706)</b>	<b>(46.6)%</b>
<b>Total Interfund Reimbursements</b>	<b>\$0</b>	<b>\$405,418</b>	<b>\$280,000</b>	<b>\$(125,418)</b>	<b>(30.9)%</b>
<b>Total Revenue</b>	<b>\$55,798,604</b>	<b>\$87,340,740</b>	<b>\$46,664,616</b>	<b>\$(40,676,124)</b>	<b>(46.6)%</b>
<b>Total Use of Fund Balance</b>	<b>\$82,121,287</b>	<b>\$86,704,581</b>	<b>\$85,413,144</b>	<b>\$(1,291,437)</b>	<b>(1.5)%</b>
<b>Total Financing Sources</b>	<b>\$137,919,891</b>	<b>\$174,045,321</b>	<b>\$132,077,760</b>	<b>\$(41,967,561)</b>	<b>(24.1)%</b>
<b>Net Cost</b>	<b>\$(86,704,582)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

## Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$19,176,889	\$54,945,882	\$41,335,067	\$(13,610,815)	(24.8)%
Other Charges	\$10,725,000	\$3,195,677	\$0	\$(3,195,677)	(100.0)%
Improvements	\$20,182,457	\$114,772,681	\$89,612,610	\$(25,160,071)	(21.9)%
Interfund Charges	\$1,130,963	\$1,131,081	\$1,130,083	\$(998)	(0.1)%
Intrafund Charges	\$5,774,699	\$8,779,322	\$12,672,116	\$3,892,794	44.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$56,990,009</b>	<b>\$182,824,643</b>	<b>\$144,749,876</b>	<b>\$(38,074,767)</b>	<b>(20.8)%</b>
Intrafund Reimbursements within Department	\$(5,774,699)	\$(8,779,322)	\$(12,672,116)	\$(3,892,794)	44.3%
<b>Total Intrafund Reimbursements</b>	<b>\$(5,774,699)</b>	<b>\$(8,779,322)</b>	<b>\$(12,672,116)</b>	<b>\$(3,892,794)</b>	<b>44.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$51,215,309</b>	<b>\$174,045,321</b>	<b>\$132,077,760</b>	<b>\$(41,967,561)</b>	<b>(24.1)%</b>
<b>Total Financing Uses</b>	<b>\$51,215,309</b>	<b>\$174,045,321</b>	<b>\$132,077,760</b>	<b>\$(41,967,561)</b>	<b>(24.1)%</b>
Fines, Forfeitures & Penalties	\$1,909,725	\$1,850,000	\$1,850,000	\$0	0.0%
Revenue from Use Of Money & Property	\$3,667,166	\$194,367	\$112,183	\$(82,184)	(42.3)%
Intergovernmental Revenues	\$21,791,448	\$34,917,579	\$3,314,070	\$(31,603,509)	(90.5)%
Charges for Services	\$28,234,806	\$49,973,376	\$41,108,363	\$(8,865,013)	(17.7)%
Miscellaneous Revenues	\$195,459	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$55,798,604</b>	<b>\$86,935,322</b>	<b>\$46,384,616</b>	<b>\$(40,550,706)</b>	<b>(46.6)%</b>
Other Interfund Reimbursements	\$0	\$405,418	\$280,000	\$(125,418)	(30.9)%
<b>Total Interfund Reimbursements</b>	<b>\$0</b>	<b>\$405,418</b>	<b>\$280,000</b>	<b>\$(125,418)</b>	<b>(30.9)%</b>
<b>Total Revenue</b>	<b>\$55,798,604</b>	<b>\$87,340,740</b>	<b>\$46,664,616</b>	<b>\$(40,676,124)</b>	<b>(46.6)%</b>
Fund Balance	\$82,121,287	\$86,704,581	\$85,413,144	\$(1,291,437)	(1.5)%
<b>Total Use of Fund Balance</b>	<b>\$82,121,287</b>	<b>\$86,704,581</b>	<b>\$85,413,144</b>	<b>\$(1,291,437)</b>	<b>(1.5)%</b>
<b>Total Financing Sources</b>	<b>\$137,919,891</b>	<b>\$174,045,321</b>	<b>\$132,077,760</b>	<b>\$(41,967,561)</b>	<b>(24.1)%</b>
<b>Net Cost</b>	<b>\$(86,704,582)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

## Summary of Changes

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

**SUPPLEMENTAL INFORMATION  
Capital Construction Fund – Budget Unit 3100000  
Fiscal Year 2026-27 Recommended Budget**

The anticipated funding available within the Capital Construction Fund (CCF) for Fiscal Year 2026-27 is \$132,077,760. The Fiscal Year 2026-27 Recommended Budget includes several high priority projects in the County’s Justice Facilities as well as projects at other County facilities.

The following is a summary of available financing and significant projects in this fund:

<b><u>Source</u></b>	<b><u>Amount</u></b>
Available Fund Balance (County-owned)	<b>63,712,471</b>
Available Fund Balance (Libraries)	<b>4,762,500</b>
Available Fund Balance (Mather Community Campus)	<b>16,938,173</b>
Courthouse Temporary Construction Fund Revenues	<b>850,000</b>
Criminal Justice Facility Temporary Construction Fund Revenues	<b>1,000,000</b>
Interest Income	<b>30,000</b>
County Facility Use Allowance	<b>22,968,159</b>
Vacancy Factor & Improvement Districts	<b>2,687,019</b>
Shared Meeting Rooms	<b>791,106</b>
Miscellaneous Revenues - Dept. Funded Projects	<b>14,662,079</b>
SHRA Community Development Block Grant	<b>921,431</b>
California State Library Grant	<b>571,085</b>
California State Library Grant – Supplemental Funding	<b>1,690,118</b>
American Rescue Plan Act (ARPA)	<b>411,436</b>
Revenue Leases	<b>82,183</b>
	<b><u>\$132,077,760</u></b>

Included in the following recommended appropriations for existing facility budgets is an amount which provides for unanticipated miscellaneous projects that are required to solve health, safety, or severe operational problems. Experience has shown that throughout the year these small projects must be done without the delay of processing through the normal budget cycle. By addressing emergency projects as the needs arise, unsafe and inefficient conditions are promptly corrected.

The recommended funding levels may change significantly if new revenue sources are identified. These new revenue sources may provide for the long-needed construction of new facilities to serve Sacramento County.

Project Appropriation Information is included in the following tables:

County Buildings & Capital Construction		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP
NA	American Rescue Plan Act (ARPA) pass through costs for subrecipient capital projects.	-	-	(3,195,677)	-
NA	Available appropriations to apply to capital improvement projects not yet identified as project numbers on the CIP, including main jail improvements.	20,672,025	-	4,302,830	-
<b>Capital Construction Total</b>		<b>\$20,672,025</b>	<b>\$ -</b>	<b>\$1,107,153</b>	<b>\$ -</b>
NA	Bradshaw Miscellaneous Projects	25,000	-	-	-
NA	Bradshaw Parking Lot Maintenance	170,250	-	24,852	-
P000150	Building #4 McClellan - Replace Roof	-	-	-	(450,000)
P179796	Fleet Services Equipment Shop - Convert Parking Lot Lighting to LED	-	-	-	(150,000)
P291973	Traffic Building - Replace Server Room Air Conditioning Split System	-	-	-	(150,458)
P637745	Fleet Services Equipment Shop - Replace The HVAC Modular Equipment Controllor	-	-	-	(242,232)
P692335	Voter Registration and Elections/Sheriff Office - Large Warehouse New Secured Area	-	-	-	(100,000)
P837793	Watt Avenue Safe Stay - Exterior Emergency Sleeping Cabins and Facility Interior	-	-	-	(28,218,593)
P841655	Water Resources Warehouse - Replace Roof	-	-	-	(421,876)
P871607	DGS Warehouse - Install Fire Alarm Panel	-	125,785	-	125,785
P893331	Branch Center Complex - Fleet Electrification Project	-	-	-	(1,019,711)
P968626	Fleet Services Equipment Shop - Secure South County Corp Yard	-	-	-	(2,252,565)
P227980	Department of Health Services - Watt Avenue - Behavioral Health Campus	-	5,200,000	-	5,200,000
P275610	Voter Registration and Elections/Sheriff Office - Install Bollards	-	150,000	-	150,000
<b>Bradshaw Complex Total</b>		<b>\$195,250</b>	<b>\$5,475,785</b>	<b>\$24,852</b>	<b>\$ (27,529,650)</b>
NA	Downtown Miscellaneous Repairs	25,000	-	-	-
NA	Downtown Sidewalk Repairs	10,000	-	-	-
P000151	Central Plant - Repair Cooling Towers	-	1,776,090	-	1,276,090
P000205	New Administration Center - Replace-Repair Condensate Pans	-	-	-	(500,000)
P000221	Old Administration Building - Refurbish Air Handling Units	-	2,965,180	-	1,397,950
P010267	New Administration - Americans with Disabilities Act - Public Path of Travel - Ramp	-	-	-	(346,058)
P032542	New Administration Center - Replace System Furniture	-	215,000	-	(235,000)
P092049	Old Administration Building - Climate Control System Upgrade	-	1,000,000	-	752,489
P120590	New Administration Center - Water Filling Stations	-	-	-	(609,757)
P126985	New Administration Center - Central Plant - Hot Water Return Pipe Leak	-	750,000	-	(750,000)
P252168	County Garage - Americans with Disabilities Act - Public Path of Travel	-	1,910,154	-	1,306,253
P252302	County Garage - Americans with Disabilities Act - Transaction Window at Office	-	318,985	-	(10,000)
P275329	Old Administration Building - Americans with Disabilities Act - Public Interior	-	-	-	(819,839)
P377849	Old Administration Building - Elevator Assessment and Refurbish Scope and Estimate	-	350,000	-	100,000
P386447	Admin North A St. - Painting Exterior Stucco.	-	-	-	(75,000)
P593571	New Administration Center - Renovate Common Area and Office	-	-	-	(73,670)
P612606	New Administration Center - Redesign The South Plaza Area	-	-	-	(2,485,745)
P744679	County Garage - Install Electric Vehicle Chargers	-	185,000	-	(194,190)
P763266	New Parking Garage - EV Charger Expansion Readiness	-	-	-	(547,944)
P863912	Mental Health North A St. - Americans with Disabilities Act - Public Path of Travel	-	-	-	(64,559)
P864090	New Parking Garage - Elevator Assessment and Refurbish Scope and Estimate	-	120,000	-	(130,000)
P975153	New Parking Garage - Americans with Disabilities Act - Public Path of Travel	-	591,804	-	494,719
P981588	Central Plant - Climate Control System Upgrade	-	2,445,091	-	1,934,091
P992053	New Administration Center - Refurbish Elevators	-	262,218	-	(280,000)
<b>Administration Center Total</b>		<b>\$35,000</b>	<b>\$12,889,522</b>	<b>\$ -</b>	<b>\$139,830</b>
NA	Administration, Planning, and overhead supporting the Capital Construction Fund	6,934,660	-	3,137,856	-
<b>Preliminary Planning and Administration Total</b>		<b>\$6,934,660</b>	<b>\$ -</b>	<b>\$3,137,856</b>	<b>\$ -</b>
P878628	John M. Price District Attorney Building - Elevator Assessment and Refurbish Scope and Estimate	-	-	-	(250,000)
<b>901 G Street Building Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (250,000)</b>

County Buildings & Capital Construction		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP
P690464	Department of Transportation - Americans with Disabilities Act - Public Path of Travel	-	116,992	-	30,000
P532651	Department of Transportation - EV Charging Stations	-	2,100,000	-	2,100,000
<b>Maintenance Yard Total</b>		<b>\$ -</b>	<b>\$2,216,992</b>	<b>\$ -</b>	<b>\$2,130,000</b>
NA	Administration, Planning, and overhead supporting the Capital Construction Fund	837,183	-	(125,418)	-
NA	Project Teams repairs and maintenance charges	1,500,000	-	600,000	-
NA	Pass through facility use allocation costs charged to CCF, with offsetting revenues in CCF (vacant space allocation, vacant alarms, shared meeting rooms, improvement districts)	3,531,626	-	155,936	-
P301661	Safe Stay - Florin - Replace Restroom Trailer	-	-	-	(112,000)
P371596	Safe Stay - Florin - Replace Restroom Trailers	-	-	-	(998,670)
P476591	Office Of Economic Development Sacramento SPLASH Shoppette - Roof Replacement	-	-	-	(319,305)
<b>Misc Alterations &amp; Improvements Total</b>		<b>\$5,868,809</b>	<b>\$ -</b>	<b>\$630,518</b>	<b>\$ (1,429,975)</b>
P000210	Office Building #3 - Asbestos Flooring Removal, Carpet Replacement and Minor Remodel	-	-	-	(1,582,585)
P846460	Office Building #3 - Replace Emergency Generator	-	228,104	-	228,104
<b>Bradshaw Administration Building Total</b>		<b>\$ -</b>	<b>\$228,104</b>	<b>\$ -</b>	<b>\$ (1,354,481)</b>
P667471	Spink Building - Elevator Assessment and Refurbish Scope and Estimate	-	-	-	(250,000)
<b>Spink Building Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (250,000)</b>
P000161	Department of Technology Building - Replace Uninterruptible Power Supply	-	2,148,083	-	2,148,083
P327067	Department of Technology Building - Central Plant - Replace Two York Refrigerant 22 Chillers	-	743,348	-	(256,652)
P559510	Department of Technology Building - Relocate Exhaust Fan	-	-	-	(215,117)
P635273	Department of Technology Building - Replace Fire Alarm System	-	290,000	-	290,000
P719194	Department of Technology Building - Second Floor Removal of Walls	-	678,276	-	(300,000)
P884671	Department of Technology Building - Elevator Assessment And Refurbish Scope And Estimate	-	-	-	(213,927)
P226554	Department of Technology Building - Replace Generators	-	340,000	-	340,000
P751017	Department of Technology Building - Replace Roof	-	500,000	-	500,000
<b>8th &amp; G Street Building Total</b>		<b>\$ -</b>	<b>\$4,699,707</b>	<b>\$ -</b>	<b>\$2,292,387</b>
P696355	Animal Care - Clinic Expansion	-	1,200,000	-	(967,745)
P356899	Animal Care Facility - Americans with Disabilities Act - Public Interior	-	300,000	-	(119,835)
P783759	Animal Care Facility - Americans with Disabilities Act - Public Path of Travel	-	158,441	-	(15,000)
P319498	Animal Care Facility - Americans with Disabilities Act - Staff Interior	-	547,275	-	547,275
<b>Animal Care Facility Total</b>		<b>\$ -</b>	<b>\$ 2,205,716</b>	<b>\$ -</b>	<b>\$ (555,305)</b>
P000169	General Services Facility - Americans with Disabilities Act Upgrades	-	564,330	-	-
P603013	General Services Facility - Replace Fire Panel in Server Room	-	80,000	-	80,000
<b>General Services Facility Total</b>		<b>\$ -</b>	<b>\$644,330</b>	<b>\$ -</b>	<b>\$80,000</b>
P000148	B. T. Collins Youth Detention Facility - Replace Roof Top Air Handling Units One and Two	-	-	-	(249,354)
P000548	B. T. Collins Youth Detention Facility - Repair Swimming Pool and Replace Filtration Equipment	-	-	-	(99,217)
P074592	B.T. Collins Youth Detention Facility - Americans with Disabilities Act - Public Interior	-	-	-	(269,647)
P123867	B.T. Collins Youth Detention Facility - Housing Unit 4 and Courtyard - Remodel areas to accommodate youth programs	-	374,400	-	(20,000)
P152092	B. T. Collins Youth Detention Facility - Replace Obsolete HVAC Controllers	-	949,796	-	899,796
P229071	B.T. Collins Youth Detention Facility - Replace Radio Controller	-	140,000	-	65,000
P694127	B. T. Collins Youth Detention Facility - Replace Security Control System	-	3,828,294	-	(121,887)
P300170	B.T. Collins Youth Detention Facility - Dishwasher Replacement	-	550,000	-	(50,000)
P991139	B. T. Collins Youth Detention Facility - Wing A - Flood Damage Restoration - First Floor	-	-	-	(1,338,300)
<b>Juvenile Center Total</b>		<b>\$ -</b>	<b>\$5,842,490</b>	<b>\$ -</b>	<b>\$ (1,183,609)</b>

County Buildings & Capital Construction		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP
P391327	Warren E. Thornton Youth Center - Remodel Facility to Accommodate Two Behavior Health Programs	-	5,397,627	-	(15,602,878)
P316216	Warren E. Thornton Youth Center - Americans with Disabilities Act - Accessible Parking Spaces	-	800,000	-	800,000
P144957	Warren E. Thornton Youth Center - Install Addressable Fire Alarm System	-	1,500,000	-	1,500,000
<b>Warren E. Thornton Youth Center Total</b>		<b>\$ -</b>	<b>\$7,697,627</b>	<b>\$ -</b>	<b>\$ (13,302,878)</b>
P000234	Rio Cosumnes Correctional Center - Booking - Replace Roof	-	-	-	(644,579)
P000237	Rio Cosumnes Correctional Center - Christopher Boone Facility - Replace Roof	-	-	-	(67,494)
P000244	Rio Cosumnes Correctional Center - Kitchen - Reconfigure and Replace Kitchen Pot Wash Area	-	-	-	(272,187)
P000245	Rio Cosumnes Correctional Center - Kitchen - Replace Make-Up Air Units	-	-	-	(851,463)
P000246	Rio Cosumnes Correctional Center - Kitchen - Replace Refrigeration Rack	-	-	-	(677,619)
P000251	Rio Cosumnes Correctional Center - Kitchen - Replace Kitchen Steam Boilers	-	1,479,690	-	(60,000)
P177197	Rio Cosumnes Correctional Center - Add Structures for Firearm Training	-	1,017,650	-	(150,000)
P191742	Rio Cosumnes Correctional Center - Sandra Larson Facility - Remodel Restroom	-	-	-	(800,000)
P233556	Rio Cosumnes Correctional Center - Repair Roadway Near Weld Shop	-	600,000	-	467,406
P241848	Rio Cosumnes Correctional Center - Electrical Connection to Substation and Backup Generator Site	-	-	-	(400,000)
P308124	Rio Cosumnes Correctional Center - Security Control Systems Upgrade	-	758,548	-	(943,176)
P372122	Rio Cosumnes Correctional Center - Ramona Wing - Dayroom	-	-	-	(500,000)
P483086	Rio Cosumnes Correctional Center - Construct New Control Rooms	-	-	-	(500,000)
P524569	Rio Cosumnes Correctional Center - A & B Barracks - Replace Intercom	-	380,000	-	-
P826512	Rio Cosumnes Correctional Center - Administration - Replace Carpet	-	-	-	(90,000)
P914623	Rio Cosumnes Correctional Center - Christopher Boone Facility - Replace Automatic Transfer Switch	-	120,630	-	120,630
P917376	Rio Cosumnes Correctional Center - Replace Potable Water Tank	-	5,304,108	-	(300,000)
P931755	Rio Cosumnes Correctional Center - New Modular Trailers	-	1,087,566	-	(500,914)
P964316	Rio Cosumnes Correctional Center - Bldg. 555 & 570 - Replace HVAC units with Chilled Water-Hot Water System	-	200,000	-	175,000
P965882	Rio Cosumnes Correctional Center - SSO Range House - Concrete Installation	-	560,000	-	(252,621)
P006206	Department of Technology Building - Energy Savings Performance Contract	-	2,645,896	-	2,645,896
P285405	Rio Cosumnes Correctional Center - Main Kitchen - Window Replacement	-	97,402	-	97,402
P000248	Rio Cosumnes Correctional Center - Rec - Visit Building - Replace Roof	-	350,000	-	350,000
P000249	Rio Cosumnes Correctional Center - Re-Entry - Education - Replace Roof	-	250,000	-	250,000
P968607	Rio Cosumnes Correctional Center - Replace Water Well Portable Generator	-	425,000	-	425,000
P833767	Sheriff Administration Building - Energy Savings Performance Contract	-	1,314,824	-	1,314,824
<b>Rio Cosumnes Correctional Center Total</b>		<b>\$ -</b>	<b>\$16,591,314</b>	<b>\$ -</b>	<b>\$ (1,163,895)</b>
P289627	OB1 - 711 G. Street - Upgrade the C-Cure Security Badging System	-	-	-	(42,691)
<b>Office Building 1 Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (42,691)</b>
P000189	Main Jail - Hall of Justice - Replace Walk-In Refrigeration Systems	-	2,282,183	-	322,100
P000190	Main Jail - Hall of Justice - Rollup Door Security Barriers	-	-	-	(300,000)
P082806	Main Jail - Hall of Justice - Install Ventilation for Dental Equipment In Utility Room	-	-	-	(258,079)
P097196	Main Jail - Hall of Justice - Lock Replacement Pilot Project	-	-	-	(220,784)
P411294	Main Jail - Hall of Justice - Elevator Assessment and Refurbish Scope and Estimate	-	-	-	(250,000)
P445173	Main Jail - Hall of Justice - Dental Clinic Upgrades	-	-	-	(71,557)
P489117	Main Jail - Replace Halon System with New Fire Protection System	-	-	-	(127,705)
P506389	Main Jail - Hall of Justice - Psych and Medical - Security Control System	-	800,000	-	(154,932)
P557375	Main Jail - Hall of Justice - Replace Roll Up Doors	-	-	-	(335,000)
P621132	Main Jail - Hall of Justice - Refurbish Kitchen Walk-in Refrigerator	-	316,811	-	316,811

County Buildings & Capital Construction		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP
P630627	Main Jail - Hall of Justice - Expand the Acute Psychiatric Unit (APU) and Suicidal Inmate Temporary Housing Unit (SITHU)	-	2,711,066	-	(2,262,226)
P678004	Main Jail - Server Room 2W21 Fire Suppression System Conversion	-	-	-	(118,805)
P989536	Main Jail - Hall of Justice - Leak Detection and Upgrade Pipe Chases.	-	244,372	-	-
P250819	Main Jail - Hall of Justice - Repair Leaking Planter Boxes	-	684,324	-	684,324
P344639	Main Jail - Hall of Justice - Central Control Work Stations and Room Improvements	-	717,288	-	717,288
<b>Lorenzo E. Patino Hall of Justice Total</b>		<b>\$ -</b>	<b>\$7,756,044</b>	<b>\$ -</b>	<b>\$ (2,058,565)</b>
P081296	Sheriff's North East Sub Station - Repave Parking Lot	-	392,229	-	(100,000)
P238491	Sheriff's North East Sub Station - Install Fire Alarm Panel	-	180,000	-	(10,000)
<b>North Area Substation Total</b>		<b>\$ -</b>	<b>\$572,229</b>	<b>\$ -</b>	<b>\$ (110,000)</b>
P525005	Sheriff's South Sub Station - Americans with Disabilities Act - Public Path of Travel	-	-	-	(106,648)
P612734	Sheriff's South Sub Station - Replace 25-Ton Outdoor Condensing Unit	-	774,149	-	724,149
<b>South Area Substation Total</b>		<b>\$ -</b>	<b>\$774,149</b>	<b>\$ -</b>	<b>\$617,501</b>
P000556	Coroner/Crime Laboratory - Replace Cooling Towers	-	-	-	(1,899,274)
P182751	Coroner/Crime Laboratory - Refurbish Existing Walk In Coolers and Freezers	-	-	-	(60,779)
P227384	Coroner/Crime Laboratory - Replace Chiller #3	-	-	-	(373,648)
P341268	Coroner/Crime Laboratory - Replace Outdated and Unreliable Uninterruptible Power Supply	-	-	-	(350,000)
P381168	Coroner/Crime Laboratory - Replace Front Fire Roll-Up Door In Lobby	-	94,419	-	(90,368)
<b>Coroner/Crime Laboratory Total</b>		<b>\$ -</b>	<b>\$94,419</b>	<b>\$ -</b>	<b>\$ (2,774,069)</b>
P067347	Mental Health Center - Recoat/Restore Roof	-	-	-	(2,023,961)
P823031	Mental Health Center - Suite 300 - Americans with Disabilities Act - Public Path of Travel	-	1,200,000	-	947,147
P995038	Mental Health Center - Replace Two 500Mbh Boilers	-	-	-	(25,000)
<b>Sacramento Mental Health Facility Total</b>		<b>\$ -</b>	<b>\$1,200,000</b>	<b>\$ -</b>	<b>\$ (1,101,814)</b>
P000225	Paul F. Hom M.D. Primary Care Facility - Repair Fireproofing in Ceiling	-	968,412	-	668,412
P748090	Paul F. Hom M.D. Primary Care Facility - Install Addressable Fire Alarm System	-	500,000	-	500,000
P956621	Paul F. Hom M.D. Primary Care Facility - Replace Fire Alarm System	-	1,600,000	-	1,600,000
<b>Primary Care Center Total</b>		<b>\$ -</b>	<b>\$3,068,412</b>	<b>\$ -</b>	<b>\$2,768,412</b>
NA	Debt Service on Facilities (ACP)	280,083	-	(998)	-
NA	Juvenile Courthouse debt service pass through	850,000	-	-	-
<b>Transfers/Reimbursements Total</b>		<b>\$1,130,083</b>	<b>\$ -</b>	<b>\$ (998)</b>	<b>\$ -</b>
P064475	Ecology Lane Building - Surveys Building Replace Air Handler 1	-	-	-	(811,181)
<b>Ecology Lane Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (811,181)</b>
<b>County Buildings &amp; Capital Construction Total</b>		<b>\$34,835,827</b>	<b>\$71,956,840</b>	<b>\$4,899,381</b>	<b>\$ (45,899,983)</b>

Libraries		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP
NA	Available appropriations to apply to capital improvement projects not yet identified as project numbers on the CIP.	1,663,990	-	840,226	-
P255309	Rancho Cordova Library – Emergency Lighting System	-	54,289	-	-
P543936	Arcade Library – Americans with Disabilities Act Upgrades – Public Path of Travel	-	224,860	-	140
P567602	Rancho Cordova Library – Repair Parking Lot	-	699,858	-	199,858
P612301	Sylvan Oaks Library – Americans with Disabilities Act Upgrades – Public Path of Travel	-	-	-	(100,000)
P633933	Antelope Library – Americans with Disabilities Act Upgrades – Staff Interior	-	125,000	-	-
P000325	Arden Dimick Library – Americans with Disabilities Act Public Path of Travel	-	-	-	(499,889)
P891458	Southgate Library - Pavement Repair-Replacement	-	-	-	(150,000)
P755917	Antelope Library - Pavement Repair-Replacement	-	61,500	-	61,500
P597481	Arcade Library – Pavement Repair - FDR w/HMA Overlay	-	815,300	-	815,300
P127690	Carmichael Library – Pavement Repair-Replacement	-	96,061	-	96,061
P582952	Southgate Library – Pavement Repair-Replacement	-	55,813	-	55,813
P806110	Walnut Grove Library - Pavement Repair - Slurry Seal	-	51,000	-	51,000
<b>County Libraries - CCF Total</b>		<b>\$1,663,990</b>	<b>\$2,183,681</b>	<b>\$840,226</b>	<b>\$529,783</b>
P362128	Arden Dimick Library – Americans with Disabilities Act Upgrades – Public Interior	-	-	-	(245,000)
P422597	Arden Dimick Library - Replace One 25-Ton Air Handler	-	-	-	(782,069)
<b>Arden Dimick Library Grants Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,027,069)</b>
P000328	Carmichael Library – Americans with Disabilities Act Upgrades	-	696,852	-	217,633
P605822	Carmichael Library – Americans with Disabilities Act Upgrades – Public Interior	-	588,960	-	235,723
P098925	Carmichael Library - Replace 10-Ton HVAC Split Systems	-	1,028,393	-	(476,680)
<b>Carmichael Library Grant Total</b>		<b>\$ -</b>	<b>\$2,314,205</b>	<b>\$ -</b>	<b>\$ (23,324)</b>
P410075	Antelope Library – Americans with Disabilities Act Upgrades – Public Interior	-	-	-	(127,341)
P442821	No. Highlands Library - Replace Package AC Units	-	-	-	(941,413)
<b>North Highland Library Grants Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,068,754)</b>
P718031	Southgate Library – Americans with Disabilities Act Upgrades – Public Interior	-	-	-	(708,584)
<b>Southgate Library Grants Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (708,584)</b>
P362425	Sylvan Oaks Library – Americans with Disabilities Act Upgrades – Public Interior	-	-	-	(179,511)
<b>Sylvan Oaks Library Grant Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (179,511)</b>
P235024	Walnut Grove Library -Modify or replace HVAC to accommodate MERV13 filtration.	-	-	-	(512,323)
<b>Walnut Grove Library Grant Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (512,323)</b>
<b>Libraries Total</b>		<b>\$1,663,990</b>	<b>\$4,497,886</b>	<b>\$840,226</b>	<b>\$ (2,989,782)</b>

Mather Community Campus		Recommended Budget		Changes From Adopted	
CIP Project #	Project Name or Budget Item (if not on CIP)	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP	FY 2026-27 Budget not on CIP	FY 2026-27 Budget for Projects on CIP
NA	Available appropriations to apply to capital improvement projects not yet identified as project numbers on the CIP (pending master plan).	14,716,956	-	1,489,663	-
P026154	Mather Community Campus – Kitchen Building 1705 – Replace Air Handling Unit	-	-	-	(200,000)
P161579	Mather Community Campus – Building 1703 - Replace 50 Ton Air Cooled Chiller	-	-	-	(210,000)
P188353	Mather Community Campus – Building 1708 - Replace Large Boiler	-	300,000	-	-
P264534	Mather Community Campus – Kitchen Building 1705 - Install Addressable Fire Alarm System	-	450,000	-	450,000
P322708	Mather Community Campus - Update perimeter landscaping and repair/replace irrigation system	-	500,000	-	-
P328103	Mather Community Campus – Building 1706 – Replace Domestic Water Heater	-	-	-	(330,000)
P393922	Mather Community Campus – Building 1706 – New Roof and Install Fall protection	-	-	-	(319,588)
P446033	Mather Community Campus – Building 1703 - Replace Roof and Install Fall Protection	-	553,716	-	553,716
P486394	Mather Community Campus – Building 1705 Kitchen – New Roof and Install Fall protection	-	1,299,785	-	1,299,785
P496646	Mather Community Campus – Building 1706 - Replace One 15-Ton Air Handler	-	-	-	(200,000)
P556521	Mather Community Campus - Hangar Building 2800 - Install Addressable Fire Alarm System	-	-	-	(100,000)
P578033	Mather Community Campus – Building 1707 – Replace Domestic Water Heater	-	-	-	(280,000)
P591344	Mather Community Campus – Building 1703 - Replace One 11-Ton Air Handler	-	-	-	(150,000)
P616081	Mather Community Campus – Building 1703 – Replace Domestic Water Heater	-	298,029	-	-
P819380	Mather Community Campus – Kitchen Building 1705 – Replace Heating Boiler	-	30,000	-	(470,000)
P836164	Mather Community Campus – Building 1706 – Replace Heating Boiler	-	-	-	(310,000)
P866065	Mather Community Campus – Building 1705 – Replace Chiller	-	-	-	(300,000)
P875185	Mather Community Campus – Building 1708 – Replace Domestic Water Heater	-	230,000	-	-
P902221	Mather Community Campus – Building 1701 - Install Fall Protection	-	249,021	-	249,021
P971656	Mather Community Campus – Building 1703 - Install Addressable Fire Alarm System	-	495,710	-	-
<b>Mather Community Campus - CCF Total</b>		<b>\$14,716,956</b>	<b>\$4,406,261</b>	<b>\$1,489,663</b>	<b>\$ (317,066)</b>
<b>Mather Community Campus Total</b>		<b>\$14,716,956</b>	<b>\$4,406,261</b>	<b>\$1,489,663</b>	<b>\$ (317,066)</b>
<b>Grand Total</b>		<b>\$51,216,773</b>	<b>\$80,860,987</b>	<b>\$7,229,270</b>	<b>\$ (49,196,831)</b>
<b>Total Financing Uses</b>			<b>\$132,077,760</b>		<b>\$ (41,967,561)</b>

## Administration and Planning

### Program Overview

**Administration and Planning** assists the Department of General Services in prioritizing and maximizing the use of Capital Construction Funds for County buildings and staff.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$5,686,201	\$9,535,588	\$12,803,469	\$3,267,881	34.3%
Improvements	\$778,907	\$929,482	\$0	\$(929,482)	(100.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$6,465,109</b>	<b>\$10,465,070</b>	<b>\$12,803,469</b>	<b>\$2,338,399</b>	<b>22.3%</b>
Intrafund Reimbursements within Department	\$(5,493,736)	\$(8,498,241)	\$(12,392,033)	\$(3,893,792)	45.8%
<b>Total Intrafund Reimbursements</b>	<b>\$(5,493,736)</b>	<b>\$(8,498,241)</b>	<b>\$(12,392,033)</b>	<b>\$(3,893,792)</b>	<b>45.8%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$971,373</b>	<b>\$1,966,829</b>	<b>\$411,436</b>	<b>\$(1,555,393)</b>	<b>(79.1)%</b>
<b>Total Financing Uses</b>	<b>\$971,373</b>	<b>\$1,966,829</b>	<b>\$411,436</b>	<b>\$(1,555,393)</b>	<b>(79.1)%</b>
Revenue from Use Of Money & Property	\$55,169	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$798,926	\$1,242,106	\$131,436	\$(1,110,670)	(89.4)%
Charges for Services	\$292,813	\$319,305	\$0	\$(319,305)	(100.0)%
Miscellaneous Revenues	\$(63,065)	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$1,083,843</b>	<b>\$1,561,411</b>	<b>\$131,436</b>	<b>\$(1,429,975)</b>	<b>(91.6)%</b>
Other Interfund Reimbursements	\$0	\$405,418	\$280,000	\$(125,418)	(30.9)%
<b>Total Interfund Reimbursements</b>	<b>\$0</b>	<b>\$405,418</b>	<b>\$280,000</b>	<b>\$(125,418)</b>	<b>(30.9)%</b>
<b>Total Revenue</b>	<b>\$1,083,843</b>	<b>\$1,966,829</b>	<b>\$411,436</b>	<b>\$(1,555,393)</b>	<b>(79.1)%</b>
<b>Total Financing Sources</b>	<b>\$1,083,843</b>	<b>\$1,966,829</b>	<b>\$411,436</b>	<b>\$(1,555,393)</b>	<b>(79.1)%</b>
<b>Net Cost</b>	<b>\$(112,470)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

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

- Decreases in non-County-owned planned capital expenditures in the Capital Improvement Plan (CIP).
- Increases in allocations, staff costs for administrative oversight of the CIP, and miscellaneous planning costs.

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

- Decreases in the American Rescue Plan Act (ARPA) funded and departmental funded revenue for CIP projects at facilities that are not County-owned.
- Decreases in the ARPA Administrative costs for the remaining time as ARPA is approaching the end of grant claiming term of December 31, 2026.

## Debt Service

### Program Overview

**Debt Service** provides bond and loan payments on buildings within the County.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Interfund Charges	\$1,130,963	\$1,131,081	\$1,130,083	\$(998)	(0.1)%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,130,963</b>	<b>\$1,131,081</b>	<b>\$1,130,083</b>	<b>\$(998)</b>	<b>(0.1)%</b>
Intrafund Reimbursements within Department	\$(280,963)	\$(281,081)	\$(280,083)	\$998	(0.4)%
<b>Total Intrafund Reimbursements</b>	<b>\$(280,963)</b>	<b>\$(281,081)</b>	<b>\$(280,083)</b>	<b>\$998</b>	<b>(0.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$850,000</b>	<b>\$850,000</b>	<b>\$850,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Financing Uses</b>	<b>\$850,000</b>	<b>\$850,000</b>	<b>\$850,000</b>	<b>\$0</b>	<b>0.0%</b>
Fines, Forfeitures & Penalties	\$880,341	\$850,000	\$850,000	\$0	0.0%
<b>Revenue</b>	<b>\$880,341</b>	<b>\$850,000</b>	<b>\$850,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Revenue</b>	<b>\$880,341</b>	<b>\$850,000</b>	<b>\$850,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Financing Sources</b>	<b>\$880,341</b>	<b>\$850,000</b>	<b>\$850,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Net Cost</b>	<b>\$(30,341)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

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

- Decreases in the debt service allocation with an offsetting decrease in intrafund reimbursement.

## Projects

### Program Overview

**Projects** assists in maintaining county buildings to address health, safety, and code-related issues; to preserve assets; and to prevent system failures to all county-owned facilities, including to correctional facilities, medical facilities, and housing facilities.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$13,490,688	\$45,410,294	\$28,531,598	\$(16,878,696)	(37.2)%
Other Charges	\$10,725,000	\$3,195,677	\$0	\$(3,195,677)	(100.0)%
Improvements	\$19,403,549	\$113,843,199	\$89,612,610	\$(24,230,589)	(21.3)%
Intrafund Charges	\$5,774,699	\$8,779,322	\$12,672,116	\$3,892,794	44.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$49,393,936</b>	<b>\$171,228,492</b>	<b>\$130,816,324</b>	<b>\$(40,412,168)</b>	<b>(23.6)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$49,393,936</b>	<b>\$171,228,492</b>	<b>\$130,816,324</b>	<b>\$(40,412,168)</b>	<b>(23.6)%</b>
<b>Total Financing Uses</b>	<b>\$49,393,936</b>	<b>\$171,228,492</b>	<b>\$130,816,324</b>	<b>\$(40,412,168)</b>	<b>(23.6)%</b>
Fines, Forfeitures & Penalties	\$1,029,383	\$1,000,000	\$1,000,000	\$0	0.0%
Revenue from Use Of Money & Property	\$3,611,997	\$194,367	\$112,183	\$(82,184)	(42.3)%
Intergovernmental Revenues	\$20,992,522	\$33,675,473	\$3,182,634	\$(30,492,839)	(90.5)%
Charges for Services	\$27,941,993	\$49,654,071	\$41,108,363	\$(8,545,708)	(17.2)%
Miscellaneous Revenues	\$258,524	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$53,834,420</b>	<b>\$84,523,911</b>	<b>\$45,403,180</b>	<b>\$(39,120,731)</b>	<b>(46.3)%</b>
<b>Total Revenue</b>	<b>\$53,834,420</b>	<b>\$84,523,911</b>	<b>\$45,403,180</b>	<b>\$(39,120,731)</b>	<b>(46.3)%</b>
Fund Balance	\$82,121,287	\$86,704,581	\$85,413,144	\$(1,291,437)	(1.5)%
<b>Total Use of Fund Balance</b>	<b>\$82,121,287</b>	<b>\$86,704,581</b>	<b>\$85,413,144</b>	<b>\$(1,291,437)</b>	<b>(1.5)%</b>
<b>Total Financing Sources</b>	<b>\$135,955,707</b>	<b>\$171,228,492</b>	<b>\$130,816,324</b>	<b>\$(40,412,168)</b>	<b>(23.6)%</b>
<b>Net Cost</b>	<b>\$(86,561,771)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

The change in total appropriations is due to:

- Decreases in total expenditures for projects in the CIP.
- Decreases in ARPA pass through costs for subrecipient capital projects.
- Increases in the transfer costs for the Administration and Planning program.

The change in total revenue is due to:

- Decreases in ARPA funding of CIP projects.

- Decreases in ARPA pass through revenue for subrecipient capital projects.
- Decreases in department funded revenue for CIP projects.
- Increases in State grants funding projects at Mather Community Campus.
- Increases in facility use allocation revenue.

## Fixed Assets-Heavy Equipment

### Budget Unit Functions & Responsibilities

The Capital Outlay **Heavy Equipment** budget unit was established to collect replacement costs from heavy equipment rental customers for replacement of heavy equipment rentals. When heavy rental equipment meets the threshold for replacement, the costs for like replacement are covered by the Capital Outlay fund.

### Goals

- Fund the purchases of heavy equipment rental replacements annually.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Capital Outlay - Heavy Equipment	\$2,741,259	\$13,740,836	\$13,366,640	\$(374,196)	(2.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,741,259</b>	<b>\$13,740,836</b>	<b>\$13,366,640</b>	<b>\$(374,196)</b>	<b>(2.7)%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(178,716)</b>	<b>\$(181,884)</b>	<b>\$(182,352)</b>	<b>\$(468)</b>	<b>0.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,562,543</b>	<b>\$13,558,952</b>	<b>\$13,184,288</b>	<b>\$(374,664)</b>	<b>(2.8)%</b>
<b>Revenue</b>	<b>\$4,477,858</b>	<b>\$6,209,172</b>	<b>\$4,736,169</b>	<b>\$(1,473,003)</b>	<b>(23.7)%</b>
<b>Total Revenue</b>	<b>\$4,477,858</b>	<b>\$6,209,172</b>	<b>\$4,736,169</b>	<b>\$(1,473,003)</b>	<b>(23.7)%</b>
<b>Net Cost</b>	<b>\$(1,915,315)</b>	<b>\$7,349,780</b>	<b>\$8,448,119</b>	<b>\$1,098,339</b>	<b>14.9%</b>

### Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$114,282	\$42,000	\$42,000	\$0	0.0%
Equipment	\$2,626,977	\$13,698,836	\$13,324,640	\$(374,196)	(2.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,741,259</b>	<b>\$13,740,836</b>	<b>\$13,366,640</b>	<b>\$(374,196)</b>	<b>(2.7)%</b>
Other Intrafund Reimbursements	\$(178,716)	\$(181,884)	\$(182,352)	\$(468)	0.3%
<b>Total Intrafund Reimbursements</b>	<b>\$(178,716)</b>	<b>\$(181,884)</b>	<b>\$(182,352)</b>	<b>\$(468)</b>	<b>0.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,562,543</b>	<b>\$13,558,952</b>	<b>\$13,184,288</b>	<b>\$(374,664)</b>	<b>(2.8)%</b>
Charges for Services	\$3,682,348	\$3,914,235	\$4,181,169	\$266,934	6.8%
Miscellaneous Revenues	\$329,844	\$1,994,937	\$255,000	\$(1,739,937)	(87.2)%
Other Financing Sources	\$465,667	\$300,000	\$300,000	\$0	0.0%
<b>Revenue</b>	<b>\$4,477,858</b>	<b>\$6,209,172</b>	<b>\$4,736,169</b>	<b>\$(1,473,003)</b>	<b>(23.7)%</b>
<b>Total Revenue</b>	<b>\$4,477,858</b>	<b>\$6,209,172</b>	<b>\$4,736,169</b>	<b>\$(1,473,003)</b>	<b>(23.7)%</b>
<b>Net Cost</b>	<b>\$(1,915,315)</b>	<b>\$7,349,780</b>	<b>\$8,448,119</b>	<b>\$1,098,339</b>	<b>14.9%</b>

## Summary of Changes

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

- A decrease in heavy equipment purchases for additions.
- An increase in heavy equipment purchases for replacements.

The change in total revenue is due to:

- A decrease in contributions from the using departments for heavy equipment additions.
- An increase in replacement cost recovery revenue from the monthly heavy rental rates.

Net Cost reflects a decrease in retained earnings.

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

Class	Description	Requested		Requested Amount
		New	Replace	
157	Bus, Camp Crew	0	2	563,306
159	Bus, 40+ Passengers	0	2	850,000
161	Stencil/Sign Wash Truck	0	1	225,000
162	3 Ton Flat Bed w/o Hoist	0	2	300,000
164	1 1/2 Ton Service Truck	1	0	255,000
176	8-10 cu. Yd., 3 Axle	0	6	2,475,000
177	5-6 cu. Yd., Dump w/ Front Load	0	3	1,290,000
198	Asphalt Paver	0	2	1,290,483
213	Trailer, Portable	0	2	86,500
221	Trailer, Utility 12ft Flatbed 4 whl	0	1	80,000
227	Attenuator Trailers	0	4	170,240
234	Trailer, Lowbed Platform, 6 Ton	0	2	125,000
292	Step Van	0	5	1,225,000
366	Air Compressor, 150 to 185cfm	0	1	31,200
380	Shop Tow, Small	0	1	95,000
390	Aerial Lift, Platform Truck Mounted	0	1	395,140
396	Truck with Boom	0	1	280,000
424	150 HP Grader	0	1	450,000
474	Slope Mower W/ Boom	0	1	265,000
482	Melter, Applicator	0	3	741,636
572	Vibratory Roller - Over 20,000 lbs.	0	1	249,892
772	Construction Sweeper, Self Propelled	0	1	105,000
779	Mechanical Broom Road Sweeper	0	1	880,000
881	Stand Up Skid Steer Tool Carrier & Trailer	0	1	108,000
882	Ind. Tractor w/ 1 Cu Yd.	0	1	80,000
890	Excavator, 55 HP	0	1	208,243
891	Excavator, 129 HP	0	1	335,000
941	Low Bed Rental Trailer Only	0	1	165,000
	<b>Total</b>	<b>1</b>	<b>49</b>	<b>13,324,640</b>

## General Services-Capital Outlay

### Budget Unit Functions & Responsibilities

The **Capital Outlay** Light Equipment budget unit was established to finance purchases of light fleet rental replacements when light fleet rentals meet the conditions for replacement. Vehicle additions, while financed through this fund, require a contribution to this fund from the requesting department equal to the acquisition cost of the additional vehicle.

### Goals

- Fund the purchases of light fleet rental replacements annually, adapting to the State of California executive order that requires that all new cars and passenger trucks sold in California be zero-emission vehicles by 2035.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Capital Outlay - Automotive Equipment	\$14,297,233	\$12,195,346	\$8,134,457	\$(4,060,889)	(33.3)%
<b>Gross Expenditures/Appropriations</b>	<b>\$14,297,233</b>	<b>\$12,195,346</b>	<b>\$8,134,457</b>	<b>\$(4,060,889)</b>	<b>(33.3)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$14,297,233</b>	<b>\$12,195,346</b>	<b>\$8,134,457</b>	<b>\$(4,060,889)</b>	<b>(33.3)%</b>
<b>Revenue</b>	<b>\$5,021,702</b>	<b>\$1,746,201</b>	<b>\$1,291,000</b>	<b>\$(455,201)</b>	<b>(26.1)%</b>
<b>Total Revenue</b>	<b>\$5,021,702</b>	<b>\$1,746,201</b>	<b>\$1,291,000</b>	<b>\$(455,201)</b>	<b>(26.1)%</b>
<b>Net Cost</b>	<b>\$9,275,531</b>	<b>\$10,449,145</b>	<b>\$6,843,457</b>	<b>\$(3,605,688)</b>	<b>(34.5)%</b>

### Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Other Charges	\$0	\$188,928	\$255,000	\$66,072	35.0%
Equipment	\$14,297,233	\$12,006,418	\$7,879,457	\$(4,126,961)	(34.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$14,297,233</b>	<b>\$12,195,346</b>	<b>\$8,134,457</b>	<b>\$(4,060,889)</b>	<b>(33.3)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$14,297,233</b>	<b>\$12,195,346</b>	<b>\$8,134,457</b>	<b>\$(4,060,889)</b>	<b>(33.3)%</b>
Charges for Services	\$912,874	\$791,000	\$791,000	\$0	0.0%
Miscellaneous Revenues	\$2,751,269	\$455,201	\$0	\$(455,201)	(100.0)%
Other Financing Sources	\$1,357,559	\$500,000	\$500,000	\$0	0.0%
<b>Revenue</b>	<b>\$5,021,702</b>	<b>\$1,746,201</b>	<b>\$1,291,000</b>	<b>\$(455,201)</b>	<b>(26.1)%</b>
<b>Total Revenue</b>	<b>\$5,021,702</b>	<b>\$1,746,201</b>	<b>\$1,291,000</b>	<b>\$(455,201)</b>	<b>(26.1)%</b>
<b>Net Cost</b>	<b>\$9,275,531</b>	<b>\$10,449,145</b>	<b>\$6,843,457</b>	<b>\$(3,605,688)</b>	<b>(34.5)%</b>

### Summary of Changes

The change in total appropriations is due to:

- A decrease in expenditures for planned vehicle replacements and additions.
- An increase in one-time contributions to the Fixed Assets – Heavy Equipment budget unit (BU 2070000).

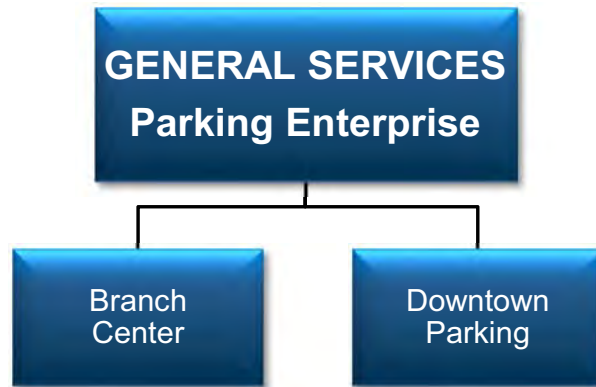
The change in total revenue is due to the removal of contributions for vehicle additions.

Net Cost reflects a decrease in retained earnings.

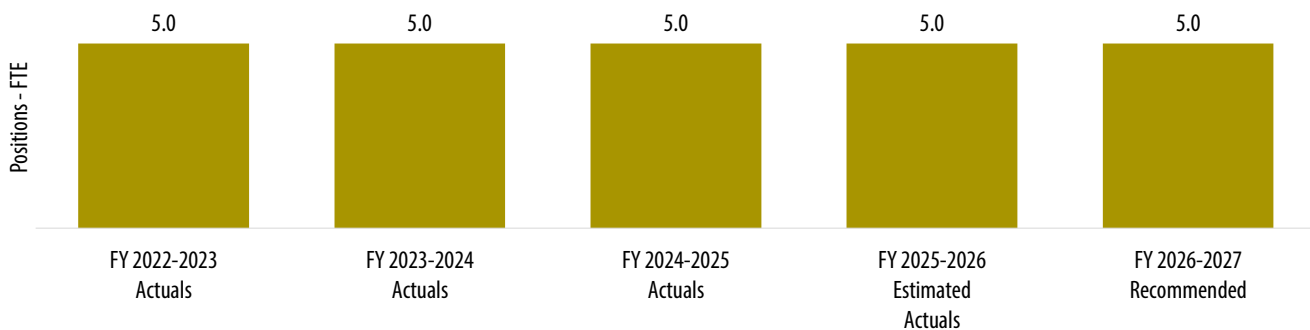
**SUMMARY OF CAPITAL OUTLAY  
LIGHT EQUIPMENT (Budget Unit 7080000)**

Class	Description	Requested		Requested Amount
		New	Replace	
107	1/2 Ton Compact Pick-up	0	2	76,036
110	Compact	0	17	747,694
122	Sheriff's Patrol Car	0	37	2,307,135
124	Undercover	0	22	718,718
126	Sheriff's Training	0	10	623,550
131	1/2 Ton Pick-up, Extended Cab	0	21	1,133,349
132	1/2 Ton Pick-up, Regular Cab	0	3	160,449
134	1 Ton Utility Truck	0	2	340,212
137	3/4 Ton Utility Truck	0	2	167,164
140	4x4 Pick-up	0	4	220,896
141	Animal Care and Reg Truck	0	3	481,089
150	Mini-van	0	5	209,125
153	1 Ton Van	0	4	297,596
154	Sport Utility Vehicle	0	6	396,444
	<b>Total</b>	<b>0</b>	<b>138</b>	<b>7,879,457</b>

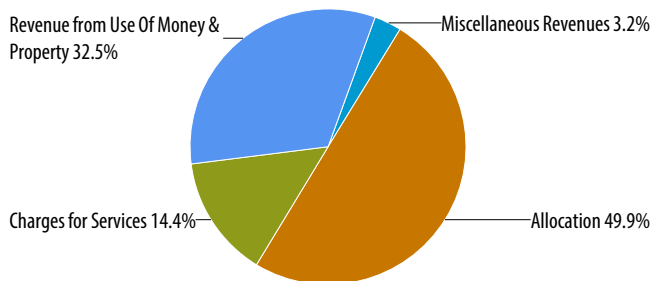
**Parking Enterprise**  
**Department Structure**  
**Joshua Green, Director**



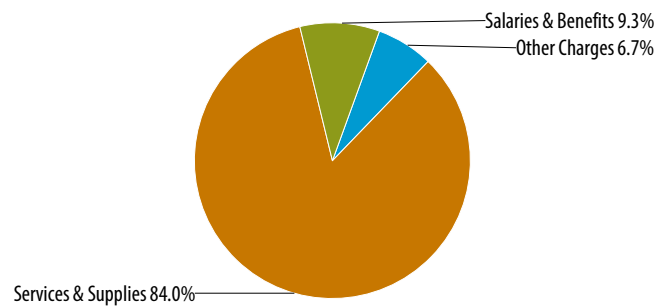
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

**Parking Enterprise** of the Department of General Services provides parking services to the public, county employees, and a variety of governmental agencies located in the Downtown and Branch Center complexes through the operation of various lots and garages at these locations. Parking Enterprise also operates bicycle storage and shower/locker facilities in the Downtown Complex and one bicycle storage unit in the Branch Center complex; enforces parking regulations on county-owned property; and reviews and processes citations and administrative reviews for the Department of Airports, General Services, Regional Parks, and the California Highway Patrol through a contract with the City of Sacramento.

## Goals

- Develop short and long range plans for provision of adequate parking spaces in the downtown and outlying areas.
- Seek to enhance the structural integrity of County parking garages and maintenance of County parking lots, keeping parking areas clean and safe for our patrons.
- Make greater use of automation for parking lot control and revenue collection.

## Budget Unit - Budget Appropriations by Program

	<b>FY 2024-2025 Actuals</b>	<b>FY 2025-2026 Adopted Budget</b>	<b>FY 2026-2027 Recommended Budget</b>	<b>Changes from FY 2025-2026 Adopted Budget</b>	<b>% Change from FY 2025-2026 Adopted Budget</b>
Parking Enterprise	\$2,848,127	\$4,918,341	\$6,120,628	\$1,202,287	24.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,848,127</b>	<b>\$4,918,341</b>	<b>\$6,120,628</b>	<b>\$1,202,287</b>	<b>24.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,848,127</b>	<b>\$4,918,341</b>	<b>\$6,120,628</b>	<b>\$1,202,287</b>	<b>24.4%</b>
<b>Revenue</b>	<b>\$2,995,939</b>	<b>\$2,926,606</b>	<b>\$3,066,206</b>	<b>\$139,600</b>	<b>4.8%</b>
<b>Total Revenue</b>	<b>\$2,995,939</b>	<b>\$2,926,606</b>	<b>\$3,066,206</b>	<b>\$139,600</b>	<b>4.8%</b>
<b>Net Cost</b>	<b>\$(147,812)</b>	<b>\$1,991,735</b>	<b>\$3,054,422</b>	<b>\$1,062,687</b>	<b>53.4%</b>
Positions	5.0	5.0	5.0	0.0	0.0%

## Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$455,666	\$543,208	\$571,543	\$28,335	5.2%
Services & Supplies	\$2,094,082	\$3,994,796	\$5,140,611	\$1,145,815	28.7%
Other Charges	\$298,379	\$380,337	\$408,474	\$28,137	7.4%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,848,127</b>	<b>\$4,918,341</b>	<b>\$6,120,628</b>	<b>\$1,202,287</b>	<b>24.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,848,127</b>	<b>\$4,918,341</b>	<b>\$6,120,628</b>	<b>\$1,202,287</b>	<b>24.4%</b>
Revenue from Use Of Money & Property	\$2,152,729	\$1,936,795	\$1,991,795	\$55,000	2.8%
Charges for Services	\$647,845	\$794,151	\$878,751	\$84,600	10.7%
Miscellaneous Revenues	\$195,364	\$195,660	\$195,660	\$0	0.0%
<b>Revenue</b>	<b>\$2,995,939</b>	<b>\$2,926,606</b>	<b>\$3,066,206</b>	<b>\$139,600</b>	<b>4.8%</b>
<b>Total Revenue</b>	<b>\$2,995,939</b>	<b>\$2,926,606</b>	<b>\$3,066,206</b>	<b>\$139,600</b>	<b>4.8%</b>
<b>Net Cost</b>	<b>\$(147,812)</b>	<b>\$1,991,735</b>	<b>\$3,054,422</b>	<b>\$1,062,687</b>	<b>53.4%</b>
Positions	5.0	5.0	5.0	0.0	0.0%

## Summary of Changes

The change in total appropriations is due to:

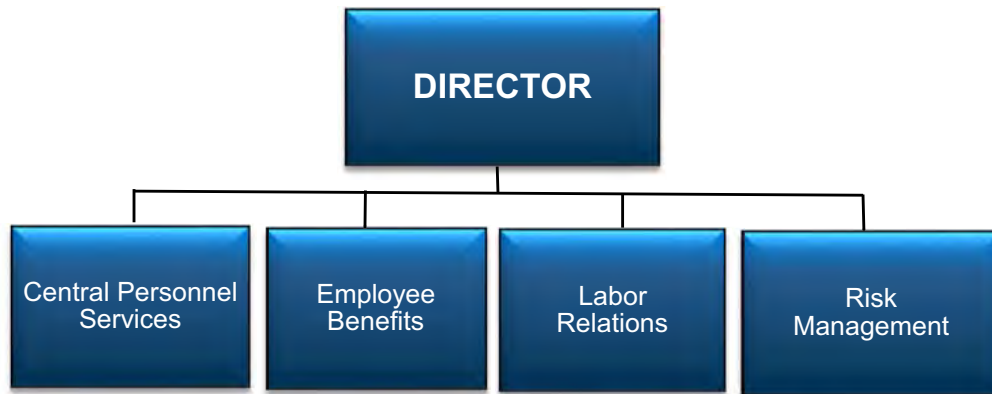
- Increases in negotiated salary and benefits costs.
- A decrease in Pension Obligation Bond costs.
- An increase in allocated costs primarily from the Facility Use Allocation and the Countywide Cost Allocation Plan.
- An increase in one-time appropriations for parking facility improvement project costs.

The change in total revenue is due to:

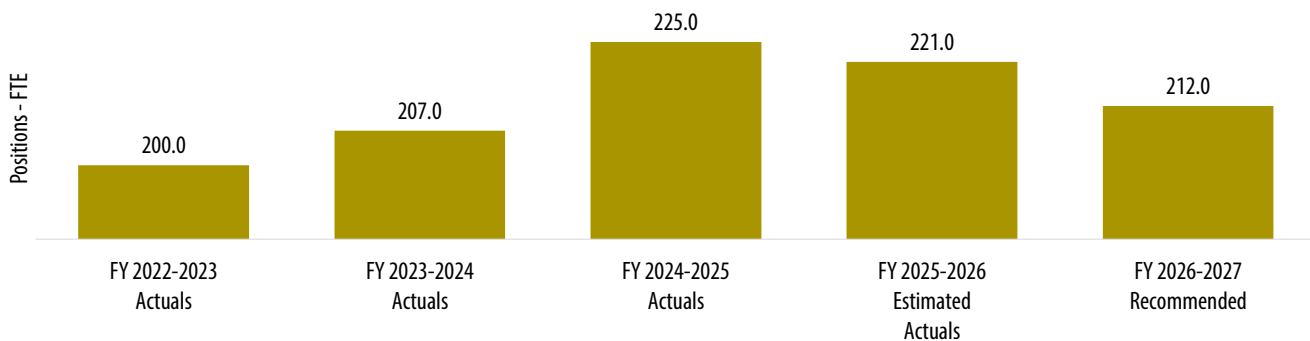
- An increase in event and public parking revenue for estimated increases in parking activity.
- An increase in interest income based on historical actuals.

Net Cost reflects a decrease in retained earnings.

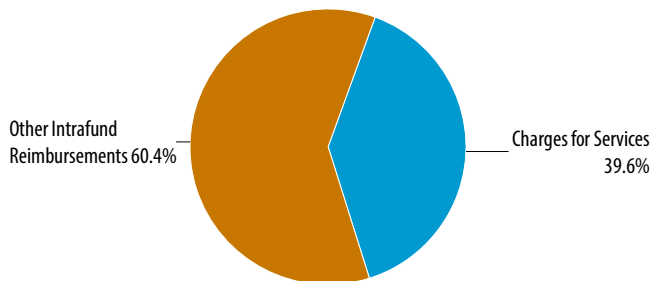
**Personnel Services**  
**Department Structure**  
**Joseph Angelo, Director**



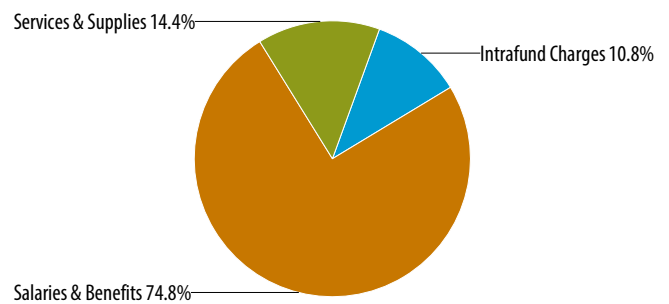
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

The **Department of Personnel Services** is responsible for providing centralized personnel management, employee benefits administration, and risk management services. The department's functions include: administering the County Classification Plan; designing job-related examinations for County job classifications, administering County Civil Service examinations, and certifying eligible candidates for employment; managing employee benefits contracts and overseeing employee benefits programs, such as health and dental plans for employees and retirees; providing or managing skills-based training programs, offering employee development services, and delivering countywide and department-specific training services; processing personnel and payroll transactions; offering department-specific human resources services and support to the County's operational departments; providing training and technical assistance to County agencies and departments to ensure compliance with laws prohibiting discrimination against persons with disabilities; conducting Equal Employment recruiting and monitoring; and administering the County's Unemployment, Liability/Property, Workers' Compensation, and Dental Insurance Funds.

These services are structured through the following programs to effectively meet the needs of the County and its employees:

- Administration
- Benefits
- County Safety Office
- Department Services
- Disability Compliance
- Employment Services
- Equal Employment Opportunity
- Labor Relations
- Liability/Property Insurance Personnel
- Training & Organizational Development
- Workers' Compensation Personnel

## Goals

- Implement new targeted hiring event model for departments with hard-to-fill or critical positions.
- Work with Departments to provide Workers' Compensation education and enhance communication of claims status vis-a-vis teaching disability awareness courses as part of County's supervisory training series.
- Embed inclusion in policy, program, training, performance measures, and service delivery and identify Diversity, Equity, and Inclusion (DEI) metrics and tools to measure progress and effectiveness of Sacramento County initiatives.

## Accomplishments

- Successfully implemented a countywide electronic hiring process, increasing automation and transparency.

- Organized the 2025 T.H.R.I.V.E. Summit at Sacramento State on October 15, which was highly successful with nearly 700 attendees. The event focused on advancing racial equity and civic engagement, featuring a dynamic panel of elected officials, community leaders, and academic thought leaders sharing insights on innovating equity.
- Successfully negotiated all 22 of the County’s labor contracts that expired on June 30, 2025, ensuring three to four years of labor stability while maintaining ongoing competitiveness within the County’s labor market.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Administration	\$2,196,854	\$2,568,953	\$2,568,953	\$0	0.0%
Benefits	\$3,705,650	\$3,575,917	\$3,815,869	\$239,952	6.7%
County Safety Office	\$2,011,420	\$2,339,114	\$2,101,642	\$(237,472)	(10.2)%
Department Services	\$18,702,694	\$18,648,163	\$18,456,552	\$(191,611)	(1.0)%
Disability Compliance	\$678,763	\$678,806	\$701,818	\$23,012	3.4%
Employment Services	\$9,782,033	\$10,121,517	\$9,743,730	\$(377,787)	(3.7)%
Equal Employment Opportunity	\$374,303	\$436,030	\$464,182	\$28,152	6.5%
Labor Relations	\$1,716,173	\$1,795,996	\$1,770,015	\$(25,981)	(1.4)%
Liability/Property Insurance Personnel	\$1,186,613	\$1,358,100	\$1,253,162	\$(104,938)	(7.7)%
Training & Organization Development	\$2,209,214	\$3,021,014	\$2,957,891	\$(63,123)	(2.1)%
Workers' Compensation Personnel	\$5,080,856	\$5,485,455	\$5,665,064	\$179,609	3.3%
<b>Gross Expenditures/Appropriations</b>	<b>\$47,644,573</b>	<b>\$50,029,065</b>	<b>\$49,498,878</b>	<b>\$(530,187)</b>	<b>(1.1)%</b>
<b>Total Intrafund Reimbursements</b>	<b>\$(26,743,296)</b>	<b>\$(30,510,757)</b>	<b>\$(29,907,010)</b>	<b>\$603,747</b>	<b>(2.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$20,901,277</b>	<b>\$19,518,308</b>	<b>\$19,591,868</b>	<b>\$73,560</b>	<b>0.4%</b>
<b>Revenue</b>	<b>\$20,899,409</b>	<b>\$19,518,308</b>	<b>\$19,591,868</b>	<b>\$73,560</b>	<b>0.4%</b>
<b>Total Revenue</b>	<b>\$20,899,409</b>	<b>\$19,518,308</b>	<b>\$19,591,868</b>	<b>\$73,560</b>	<b>0.4%</b>
<b>Net Cost</b>	<b>\$1,868</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	225.0	221.0	212.0	(9.0)	(4.1)%

## Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$36,065,717	\$37,182,075	\$37,046,608	\$(135,467)	(0.4)%
Services & Supplies	\$6,244,327	\$7,186,962	\$7,117,643	\$(69,319)	(1.0)%
Equipment	\$17,568	\$0	\$0	\$0	0.0%
Intrafund Charges	\$5,316,962	\$5,660,028	\$5,334,627	\$(325,401)	(5.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$47,644,573</b>	<b>\$50,029,065</b>	<b>\$49,498,878</b>	<b>\$(530,187)</b>	<b>(1.1)%</b>
Other Intrafund Reimbursements	\$(26,743,296)	\$(30,510,757)	\$(29,907,010)	\$603,747	(2.0)%
<b>Total Intrafund Reimbursements</b>	<b>\$(26,743,296)</b>	<b>\$(30,510,757)</b>	<b>\$(29,907,010)</b>	<b>\$603,747</b>	<b>(2.0)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$20,901,277</b>	<b>\$19,518,308</b>	<b>\$19,591,868</b>	<b>\$73,560</b>	<b>0.4%</b>
Fines, Forfeitures & Penalties	\$425,504	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$(3,974)	\$0	\$0	\$0	0.0%
Charges for Services	\$20,475,989	\$19,518,308	\$19,591,868	\$73,560	0.4%
Miscellaneous Revenues	\$1,890	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$20,899,409</b>	<b>\$19,518,308</b>	<b>\$19,591,868</b>	<b>\$73,560</b>	<b>0.4%</b>
<b>Total Revenue</b>	<b>\$20,899,409</b>	<b>\$19,518,308</b>	<b>\$19,591,868</b>	<b>\$73,560</b>	<b>0.4%</b>
<b>Net Cost</b>	<b>\$1,868</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	225.0	221.0	212.0	(9.0)	(4.1)%

## Summary of Changes

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

Position counts have decreased by 9.0 FTEs from the prior year Adopted Budget due to:

- 9.0 FTE decrease in recommended reduction scenarios. – 9.0 FTE vacant

## Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Benefits	(50,000)	0	(50,000)	0	0.0
County Safety Office	(357,051)	0	(357,051)	0	(2.0)
Department Services	(602,722)	521,722	(81,000)	0	(3.0)
Disability Compliance	(28,152)	0	(28,152)	0	0.0
Employment Services	(457,627)	0	(457,627)	0	(3.0)
Labor Relations	(49,570)	0	(49,570)	0	0.0
Liability/Property Insurance Personnel	(146,047)	0	(146,047)	0	(1.0)
Training & Organization Development	(174,202)	0	(174,202)	0	0.0

## Administration

### Program Overview

**Administration** provides support services in all areas of personnel, payroll, and administration; prepares, monitors, and controls the budget; provides centralized department purchasing and facilities management; manages, develops, and maintains departmental systems applications; manages local area networks; acquires and supports computer hardware and software; provides systems support for Department staff; prepares the Department's annual financial statements; and performs departmental accounting and record keeping. This program also includes the Office of Diversity, Equity, and Inclusion (DEI) initiatives and DEI Cabinet activities, which create awareness through education; engage the workforce and community on topics of equity and inclusion and apply an equity lens on the day-to-day operations of the County and public service delivery; enable County employees and the community to take action to advance equity; and centers racial equity to empower allyship and advocacy in policy, program, and service delivery to transform systems.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,309,466	\$1,436,724	\$1,469,450	\$32,726	2.3%
Services & Supplies	\$122,280	\$389,570	\$357,172	\$(32,398)	(8.3)%
Intrafund Charges	\$765,108	\$742,659	\$742,331	\$(328)	(0.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,196,854</b>	<b>\$2,568,953</b>	<b>\$2,568,953</b>	<b>\$0</b>	<b>0.0%</b>
Other Intrafund Reimbursements	\$(1,781,573)	\$(2,068,606)	\$(2,060,829)	\$7,777	(0.4)%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,781,573)</b>	<b>\$(2,068,606)</b>	<b>\$(2,060,829)</b>	<b>\$7,777</b>	<b>(0.4)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$415,281</b>	<b>\$500,347</b>	<b>\$508,124</b>	<b>\$7,777</b>	<b>1.6%</b>
Charges for Services	\$414,781	\$500,347	\$508,124	\$7,777	1.6%
Miscellaneous Revenues	\$440	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$415,221</b>	<b>\$500,347</b>	<b>\$508,124</b>	<b>\$7,777</b>	<b>1.6%</b>
<b>Total Revenue</b>	<b>\$415,221</b>	<b>\$500,347</b>	<b>\$508,124</b>	<b>\$7,777</b>	<b>1.6%</b>
<b>Net Cost</b>	<b>\$60</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	6.0	7.0	7.0	0.0	0.0%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by reductions in technology expenses and contract services related to the bi-annual T.H.R.I.V.E summit.

Total change in revenue is due to:

- Increases in cost recovery from DPS programs.

## Benefits

### Program Overview

**Benefits** manages contracts and administers employee benefits programs including employee and retiree health and dental plans, the Consolidated Omnibus Budget Reconciliation Act, the Dependent Care Assistance Program, the Employee Assistance Program, the Internal Revenue Service Section 125 Cafeteria Plan, Employee Life Insurance, the Family Medical Leave Act, the Omnibus Budget Reconciliation Act, the Taxable Equity Financial Responsibility Act, Deferred Compensation (Internal Revenue Code section 457), and 401(a).

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,869,774	\$1,823,498	\$2,048,116	\$224,618	12.3%
Services & Supplies	\$1,139,896	\$1,067,354	\$1,063,862	\$(3,492)	(0.3)%
Intrafund Charges	\$695,981	\$685,065	\$703,891	\$18,826	2.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$3,705,650</b>	<b>\$3,575,917</b>	<b>\$3,815,869</b>	<b>\$239,952</b>	<b>6.7%</b>
Other Intrafund Reimbursements	\$(1,980,888)	\$(2,088,157)	\$(2,348,093)	\$(259,936)	12.4%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,980,888)</b>	<b>\$(2,088,157)</b>	<b>\$(2,348,093)</b>	<b>\$(259,936)</b>	<b>12.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,724,762</b>	<b>\$1,487,760</b>	<b>\$1,467,776</b>	<b>\$(19,984)</b>	<b>(1.3)%</b>
Fines, Forfeitures & Penalties	\$425,504	\$0	\$0	\$0	0.0%
Intergovernmental Revenues	\$(3,974)	\$0	\$0	\$0	0.0%
Charges for Services	\$1,300,773	\$1,487,760	\$1,467,776	\$(19,984)	(1.3)%
Miscellaneous Revenues	\$835	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$1,723,139</b>	<b>\$1,487,760</b>	<b>\$1,467,776</b>	<b>\$(19,984)</b>	<b>(1.3)%</b>
<b>Total Revenue</b>	<b>\$1,723,139</b>	<b>\$1,487,760</b>	<b>\$1,467,776</b>	<b>\$(19,984)</b>	<b>(1.3)%</b>
<b>Net Cost</b>	<b>\$1,623</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	13.0	13.0	14.0	1.0	7.7%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs and additional position costs from a transfer from Employment Services, and partial position cost transfer from Deferred Compensation.
- Increases in allocated costs such as telecommunication, facility use, liability insurance, and Wide Area Network services.
- Increases in Department and Division Overhead charges.
- A recommended reduction detailed later in this section.

The change in total revenue is due to:

- An increase in cost recovery from DPS programs.
- A recommended reduction detailed later in this section.

### Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DPS Employee Benefits Office - Reduce Employee Services Awards Recognition Budget (ACP)</b>					
	(50,000)	0	(50,000)	0	0.0

Reduce Employee Service Awards Recognition budget by \$50,000. Reducing the \$146,000 budget for the Employee Services Awards Recognition by \$50,000 still keeps it above the actual expenses of the past two fiscal years. However, if there is an increase in the number of employees to be recognized or if associated costs rise under the contract, it may limit the number of employees recognized and/or reduce the available gift options. The Employee Service Awards Recognition Budget operates on a tiered system where employees can choose an award based on their anniversary milestone. The number of employees eligible for these milestone awards varies each year.

## County Safety Office

### Program Overview

The **County Safety Office** administers the Countywide Safety/Accident Prevention and Industrial Hygiene programs.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,564,816	\$1,858,554	\$1,566,516	\$(292,038)	(15.7)%
Services & Supplies	\$221,458	\$245,188	\$342,235	\$97,047	39.6%
Equipment	\$17,568	\$0	\$0	\$0	0.0%
Intrafund Charges	\$207,577	\$235,372	\$192,891	\$(42,481)	(18.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,011,420</b>	<b>\$2,339,114</b>	<b>\$2,101,642</b>	<b>\$(237,472)</b>	<b>(10.2)%</b>
Other Intrafund Reimbursements	\$(1,431,448)	\$(1,760,878)	\$(1,579,513)	\$181,365	(10.3)%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,431,448)</b>	<b>\$(1,760,878)</b>	<b>\$(1,579,513)</b>	<b>\$181,365</b>	<b>(10.3)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$579,972</b>	<b>\$578,236</b>	<b>\$522,129</b>	<b>\$(56,107)</b>	<b>(9.7)%</b>
Charges for Services	\$579,972	\$578,236	\$522,129	\$(56,107)	(9.7)%
<b>Revenue</b>	<b>\$579,972</b>	<b>\$578,236</b>	<b>\$522,129</b>	<b>\$(56,107)</b>	<b>(9.7)%</b>
<b>Total Revenue</b>	<b>\$579,972</b>	<b>\$578,236</b>	<b>\$522,129</b>	<b>\$(56,107)</b>	<b>(9.7)%</b>
<b>Net Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	10.0	10.0	8.0	(2.0)	(20.0)%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs such as lease property, liability insurance, and Wide Area Network services.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Increases in cost recovery from DPS programs.
- Recommended reductions detailed later in this section.

### Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DPS Safety Office - Delete 1.0 FTE Industrial Hygienist Position (ACP)</b>					
	(172,418)	0	(172,418)	0	(1.0)

Delete 1.0 FTE Industrial Hygienist vacant position. The Industrial Hygienist position is a certified safety and health professional who investigates work-related health issues like noise, air quality, lead, and radiation. They handle testing and sampling, maintain equipment, and write reports crucial for CalOSHA and legal inquiries. With only two positions in the County, eliminating one would leave just one to serve over 34 departments, delaying responses to urgent matters. Outsourcing would be costly; contract rates are \$290 per hour for an industrial hygienist and \$320 for a senior. A recent high-priority project required 142 hours, which would have cost over \$41,000 if outsourced. Additionally, their involvement in CalOSHA inspections helps avoid citations and reduce fines, offering further cost benefits.

<b>DPS Safety Office - Delete 1.0 FTE Safety Specialist Position (ACP)</b>					
	(184,633)	0	(184,633)	0	(1.0)

Delete 1.0 FTE Safety Specialist filled position. This Safety Specialist role is one of four focused on preventing employee injuries and accidents. Eliminating this filled position would increase the workload of the remaining specialists by 1/3 each, delay customer service, slow Cal/OSHA inspection responses, and reduce preventive safety measures, leading to more injuries and accidents. The remaining Safety Specialists would work alone more often at remote sites, increasing vulnerability to violence, danger, and inability to obtain emergency assistance. If this position is deleted, the incumbent could underfill a vacant Sr. Safety Specialist position, which would double the supervisory load of the current Sr. Safety Specialist and reduce their ability to conduct quality control, offer higher-level services, perform investigations, and manage Cal/OSHA issues effectively. Some projects may be delayed or require costly external consultants.

## Department Services

### Program Overview

**Department Services** consists of three service teams. Two of these teams are comprised of human resources professionals responsible for providing all human resources support and services to each of the County's operating departments. Services provided include employee relations consultation, discipline, investigations, leaves of absence, payroll processing, and maintenance of the human resources information system. The remaining team provides services related to Unemployment and State Disability Insurances.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$14,889,329	\$14,734,722	\$14,683,256	\$(51,466)	(0.3)%
Services & Supplies	\$1,816,259	\$1,823,690	\$1,792,323	\$(31,367)	(1.7)%
Intrafund Charges	\$1,997,106	\$2,089,751	\$1,980,973	\$(108,778)	(5.2)%
<b>Gross Expenditures/Appropriations</b>	<b>\$18,702,694</b>	<b>\$18,648,163</b>	<b>\$18,456,552</b>	<b>\$(191,611)</b>	<b>(1.0)%</b>
Other Intrafund Reimbursements	\$(11,416,038)	\$(12,886,981)	\$(12,663,901)	\$223,080	(1.7)%
<b>Total Intrafund Reimbursements</b>	<b>\$(11,416,038)</b>	<b>\$(12,886,981)</b>	<b>\$(12,663,901)</b>	<b>\$223,080</b>	<b>(1.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$7,286,656</b>	<b>\$5,761,182</b>	<b>\$5,792,651</b>	<b>\$31,469</b>	<b>0.5%</b>
Charges for Services	\$7,286,146	\$5,761,182	\$5,792,651	\$31,469	0.5%
Miscellaneous Revenues	\$510	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$7,286,656</b>	<b>\$5,761,182</b>	<b>\$5,792,651</b>	<b>\$31,469</b>	<b>0.5%</b>
<b>Total Revenue</b>	<b>\$7,286,656</b>	<b>\$5,761,182</b>	<b>\$5,792,651</b>	<b>\$31,469</b>	<b>0.5%</b>
<b>Net Cost</b>	<b>\$(0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	88.0	86.0	83.0	(3.0)	(3.5)%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs such as telecommunication, information technology services, lease property, and Wide Area Network services.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Increases in cost recovery from DPS programs.
- Recommended reductions detailed later in this section.

### Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DPS Employee Relations - Delete 2.0 FTE Sr. Personnel Analyst Embedded Staff Positions (DHA-Funded)</b>					
	(521,722)	521,722	0	0	(2.0)

Delete 2.0 FTE Sr. Personnel Analyst positions in the Department of Human Assistance (DHA) (1.0 FTE vacant and 1.0 FTE filled). The two positions provide dedicated support to DHA due to its large size and complexity. This categorical reduction is due to significant federal funding reductions under H.R.1 and the resulting increase in administrative workload for Medi-Cal, CalFresh, and other safety-net programs, DHA can no longer afford dedicated HR support within available resources. These roles manage disciplinary actions, investigations, department-specific training, and prepare various documents like counseling memoranda and formal disciplinary actions. Their elimination will result in DHA losing dedicated services, with responsibilities transferred to already burdened Employee Relations (ER) staff. From Jan 2024 to Jan 2026, DHA handled 12 formal disciplines, 149 investigations, and 40 probationary releases, compared to countywide totals of 194, 613, and 228 respectively. One Senior Personnel Analyst position will be vacant in March due to retirement. If the filled position is deleted, the incumbent can be reassigned to a vacant Personnel Analyst role within the ER Division. Contingent on the approval of reduction request in the Human Assistance budget (BU 8100000).

<b>DPS Payroll Team - Delete 1.0 FTE Office Assistant Level 2 Confidential Position (ACP)</b>					
	(81,000)	0	(81,000)	0	(1.0)

Delete 1.0 FTE Office Assistant Level 2 Confidential vacant position in the Payroll Team. This position supports the DPS Payroll Team by filing documents in the Electronic Personnel File (record keeping system for employees), processing timesheet entries, rolling fingerprints and verification for DOJ/FBI submission, sorting and distributing mail, and conducting retirement research. Eliminating the vacant position will result in delays in other areas such as implementing negotiated changes, catching errors through Quality Assurance/Quality Control and fixing errors. Additionally, eliminating this position will result in required overtime for the Payroll Team.

## Disability Compliance

### Program Overview

**Disability Compliance** coordinates compliance with laws that prohibit discrimination against persons with disabilities; provides related training and technical assistance to County agencies and departments; and provides staff and administrative support to the County’s Disability Advisory Committee and subcommittees.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$524,593	\$515,231	\$551,760	\$36,529	7.1%
Services & Supplies	\$82,555	\$92,603	\$75,736	\$(16,867)	(18.2)%
Intrafund Charges	\$71,615	\$70,972	\$74,322	\$3,350	4.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$678,763</b>	<b>\$678,806</b>	<b>\$701,818</b>	<b>\$23,012</b>	<b>3.4%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$678,763</b>	<b>\$678,806</b>	<b>\$701,818</b>	<b>\$23,012</b>	<b>3.4%</b>
Charges for Services	\$678,763	\$678,806	\$701,818	\$23,012	3.4%
<b>Revenue</b>	<b>\$678,763</b>	<b>\$678,806</b>	<b>\$701,818</b>	<b>\$23,012</b>	<b>3.4%</b>
<b>Total Revenue</b>	<b>\$678,763</b>	<b>\$678,806</b>	<b>\$701,818</b>	<b>\$23,012</b>	<b>3.4%</b>
<b>Net Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	2.0	2.0	2.0	0.0	0.0%

### Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs such as telecommunication, lease property, liability insurance, and Wide Area Network services.
- Increases in Department and Division Overhead charges.
- Recommended reduction detailed later in this section.

The change in total revenue is due to:

- An increase in cost recovery from DPS programs.
- A recommended reduction detailed later in this section.

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>DPS Disability Compliance Office - Reduce Americans with Disabilities Act (ADA) Accommodations Contract Budget (ACP)</b>					
	(28,152)	0	(28,152)	0	0.0

Reduce Disability Compliance Office (DCO)'s Americans with Disabilities Act (ADA) Accommodations contract budget by \$28,152. This budget reduction will impact DCO's ability to provide ADA accommodations, including the use of paid interpreters for the Board of Supervisors-appointed Disability Advisory Committee (DAC) and three other related subcommittees. The DAC and its subcommittees advise the Board of Supervisors and County departments regarding ensuring access for people with disabilities to County programs and services, as required by Title II of the Americans with Disabilities Act. This request is contingent upon approval of a linked reduction request in the Liability & Property Insurance budget (BU 3910000).

## Employment Services

### Program Overview

**Employment Services** administers the County's Classification Plan; develops County job classification specifications, collects salary information, and recommends salaries for County classes; and designs job-related examinations for County classes, administers County Civil Service examinations, and certifies eligible candidates for employment.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$7,346,492	\$7,662,324	\$7,408,226	\$(254,098)	(3.3)%
Services & Supplies	\$1,429,831	\$1,285,424	\$1,317,300	\$31,876	2.5%
Intrafund Charges	\$1,005,710	\$1,173,769	\$1,018,204	\$(155,565)	(13.3)%
<b>Gross Expenditures/Appropriations</b>	<b>\$9,782,033</b>	<b>\$10,121,517</b>	<b>\$9,743,730</b>	<b>\$(377,787)</b>	<b>(3.7)%</b>
Other Intrafund Reimbursements	\$(7,220,575)	\$(8,015,993)	\$(7,711,861)	\$304,132	(3.8)%
<b>Total Intrafund Reimbursements</b>	<b>\$(7,220,575)</b>	<b>\$(8,015,993)</b>	<b>\$(7,711,861)</b>	<b>\$304,132</b>	<b>(3.8)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$2,561,459</b>	<b>\$2,105,524</b>	<b>\$2,031,869</b>	<b>\$(73,655)</b>	<b>(3.5)%</b>
Charges for Services	\$2,561,289	\$2,105,524	\$2,031,869	\$(73,655)	(3.5)%
Miscellaneous Revenues	\$105	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$2,561,394</b>	<b>\$2,105,524</b>	<b>\$2,031,869</b>	<b>\$(73,655)</b>	<b>(3.5)%</b>
<b>Total Revenue</b>	<b>\$2,561,394</b>	<b>\$2,105,524</b>	<b>\$2,031,869</b>	<b>\$(73,655)</b>	<b>(3.5)%</b>
<b>Net Cost</b>	<b>\$65</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	50.0	46.0	42.0	(4.0)	(8.7)%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs, partially offset by position transfers to the Benefits Office.
- Transfer of funding for recruitment software from the Workers' Compensation Insurance Fund to Employment Services program to budget the software expenses in the appropriate program.
- Decreases in Department and Division Overhead costs.
- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Increases in cost recovery from DPS programs.
- Recommended reductions detailed later in this section.

## Recommended Reduction Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>DPS Employment Services - Delete 1.0 FTE Office Specialist Level 2 Confidential Position (ACP)</b>					
	(88,993)	0	(88,993)	0	(1.0)
Delete 1.0 FTE Office Specialist Level 2 Confidential vacant position in the Recruitment Team within the Employment Services Division. The elimination of this vacant position will cause delays in creating materials for recruitment activities and supporting customer departments. Clerical tasks will be reassigned to other staff, causing disruptions in their work and resulting in delays in customer support and preparing for or participating in recruitment activities, such as job fairs and events at colleges, universities, and in the community.					
<b>DPS Employment Services - Delete 1.0 FTE Personnel Analyst Position (ACP)</b>					
	(158,308)	0	(158,308)	0	(1.0)
Delete 1.0 FTE Personnel Analyst filled position. Eliminating this filled position will slow response times to customer inquiries. It will also delay classification/compensation studies, potentially leading to outdated class specifications and compliance issues. Additionally, reviewing Salary Resolution Amendments, Advance Step Hire/General Salary Adjustment requests and position reviews will take longer, complicating recruitments due to outdated qualifications. If the position is deleted, the incumbent can underfill a vacant Sr. Personnel Analyst vacancy in the Employment Services Program.					
<b>DPS Employment Services - Delete 1.0 Personnel Technician Position (ACP)</b>					
	(135,326)	0	(135,326)	0	(1.0)
Delete 1.0 FTE Personnel Technician vacant position. Eliminating this position will significantly impact productivity and customer service within the recruitment and examination process. Personnel Technicians are responsible for critical functions including job postings, application screenings, and administration of special projects such as Special Skills Testing. The position deletion will result in longer turnaround times and reduced service levels in processing employment applications. In Fiscal Year (FY) 2024-25, 79,190 employment applications were received, a 14% increase from the previous year. The trend suggests an estimated 6% increase for FY 2025-26. Currently, there are 10 technicians managing an average of 9 exams per month. With the elimination of this position, the workload will increase to approximately 10 exams per technician per month, which will cause delays in job announcements and application reviews. There will be an increase in time to develop an eligibility list. Currently, the average time to produce an eligibility list is 16 days. Removing the position will extend this time, decreasing service levels for departments and candidates. There will also be an increase in time from Exam Request to Opening. The current average time from exam request to opening is 27 days, which is also expected to increase due to reduced staffing capacity.					
<b>DPS Employment Services - Reduce Contract Budget for Class and Comp Studies and Personnel Analyst Services (ACP)</b>					
	(75,000)	0	(75,000)	0	0.0
Reduce contract budget for classification and compensation studies, and services provided by a Personnel Analyst by \$75,000. This budget reduction will extend the time required to complete classification and compensation studies, resulting in fewer classes being reviewed and updated less frequently. Consequently, more classifications may remain outdated for 10 years or more. Additionally, it could reduce the frequency of compensation studies, limiting the number of classes or employee groups examined each fiscal year due to financial constraints.					

## Equal Employment Opportunity

### Program Overview

**Equal Employment Opportunity** provides Equal Employment recruiting and monitoring; assists County agencies and departments in developing methods for reviewing County workforce statistical information to evaluate the effectiveness of the County's Equal Employment Opportunity program; provides staff assistance to the County's Equal Employment Opportunity Committee; advises County agencies and departments on Equal Employment policies; and represents the County and assists County agencies and departments in responding to state and federal Equal Employment Opportunity compliance agencies.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$307,661	\$342,199	\$378,841	\$36,642	10.7%
Services & Supplies	\$23,677	\$45,560	\$40,746	\$(4,814)	(10.6)%
Intrafund Charges	\$42,965	\$48,271	\$44,595	\$(3,676)	(7.6)%
<b>Gross Expenditures/Appropriations</b>	<b>\$374,303</b>	<b>\$436,030</b>	<b>\$464,182</b>	<b>\$28,152</b>	<b>6.5%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$374,303</b>	<b>\$436,030</b>	<b>\$464,182</b>	<b>\$28,152</b>	<b>6.5%</b>
Charges for Services	\$374,303	\$436,030	\$464,182	\$28,152	6.5%
<b>Revenue</b>	<b>\$374,303</b>	<b>\$436,030</b>	<b>\$464,182</b>	<b>\$28,152</b>	<b>6.5%</b>
<b>Total Revenue</b>	<b>\$374,303</b>	<b>\$436,030</b>	<b>\$464,182</b>	<b>\$28,152</b>	<b>6.5%</b>
<b>Net Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	2.0	2.0	2.0	0.0	0.0%

### Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.

The change in total revenue is due to:

- Increases in cost recovery from DPS programs.

## Labor Relations

### Program Overview

The **Labor Relations Office** is responsible for preparing for and conducting labor negotiations; advising and hearing grievance and disciplinary appeals; and administering employee relations statutes, ordinances, and policies. The Office of Labor Relations supports the County and its Departments by negotiating labor agreements within authorized parameters; protecting the County's ability to effectively manage its workforce; administering labor agreements, seeking to resolve interest and rights disputes through mediation, arbitration, and administrative hearings; designing and presenting training services in support of new employee orientation, discipline processes, contract interpretation, grievance processing, labor-management problem solving; representing county interests in meet and confer processes; and promoting greater efficiency through the development of more harmonious relationships with employee organizations.

Effective Fiscal Year 2024-25, the Labor Relations budget (BU 5970000) is included under the Department of Personnel Services budget.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,187,821	\$1,194,496	\$1,233,019	\$38,523	3.2%
Services & Supplies	\$397,044	\$455,054	\$395,935	\$(59,119)	(13.0)%
Intrafund Charges	\$131,308	\$146,446	\$141,061	\$(5,385)	(3.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,716,173</b>	<b>\$1,795,996</b>	<b>\$1,770,015</b>	<b>\$(25,981)</b>	<b>(1.4)%</b>
Other Intrafund Reimbursements	\$(1,270,752)	\$(1,424,235)	\$(1,402,321)	\$21,914	(1.5)%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,270,752)</b>	<b>\$(1,424,235)</b>	<b>\$(1,402,321)</b>	<b>\$21,914</b>	<b>(1.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$445,421</b>	<b>\$371,761</b>	<b>\$367,694</b>	<b>\$(4,067)</b>	<b>(1.1)%</b>
Charges for Services	\$445,421	\$371,761	\$367,694	\$(4,067)	(1.1)%
<b>Revenue</b>	<b>\$445,421</b>	<b>\$371,761</b>	<b>\$367,694</b>	<b>\$(4,067)</b>	<b>(1.1)%</b>
<b>Total Revenue</b>	<b>\$445,421</b>	<b>\$371,761</b>	<b>\$367,694</b>	<b>\$(4,067)</b>	<b>(1.1)%</b>
<b>Net Cost</b>	<b>\$(0)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	5.0	5.0	5.0	0.0	0.0%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Decreases in various operating costs such as business/conference expenses, education/training, membership, and other miscellaneous technology expenses.
- Increases in allocated costs such as telecommunication, facility use, liability insurance, and Wide Area Network services.

- Increases in Department and Division Overhead charges.
- Recommended reduction detailed later in this section.

The change in total revenue is due to:

- An increase in cost recovery from DPS programs.
- A recommended reduction detailed later in this section.

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>DPS Labor Relations - Reduce Legal and Negotiation Contract Budget (ACP)</b>					
	(49,570)	0	(49,570)	0	0.0

Reduce Labor Relations team’s contract budget for legal and negotiations services by \$49,570. This amount represents a 16% budget reduction which will limit available funding for legal and labor negotiations support. At the time this request was written, three labor negotiations remain in progress and are currently managed by a contracted negotiator, resulting in ongoing costs until agreements are reached. These negotiations may lead to Factfinding, which could require additional contracted services such as a factfinder, arbitrator, or court reporter as well as increased legal support if proceedings are prolonged. The contract budget also serves as a reserve for unexpected County Counsel services. Actual County Counsel service expenditures vary significantly year to year and over-expenditure in the County Counsel budget line item is typically covered by surplus funds from the Contracts budget, when available.

## Liability/Property Insurance Personnel

### Program Overview

**Liability/Property Insurance Personnel** provides staffing for the Liability/Property Insurance Program.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,065,045	\$1,177,088	\$1,063,618	\$(113,470)	(9.6)%
Services & Supplies	\$72,869	\$124,132	\$151,616	\$27,484	22.1%
Intrafund Charges	\$48,699	\$56,880	\$37,928	\$(18,952)	(33.3)%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,186,613</b>	<b>\$1,358,100</b>	<b>\$1,253,162</b>	<b>\$(104,938)</b>	<b>(7.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,186,613</b>	<b>\$1,358,100</b>	<b>\$1,253,162</b>	<b>\$(104,938)</b>	<b>(7.7)%</b>
Charges for Services	\$1,186,613	\$1,358,100	\$1,253,162	\$(104,938)	(7.7)%
<b>Revenue</b>	<b>\$1,186,613</b>	<b>\$1,358,100</b>	<b>\$1,253,162</b>	<b>\$(104,938)</b>	<b>(7.7)%</b>
<b>Total Revenue</b>	<b>\$1,186,613</b>	<b>\$1,358,100</b>	<b>\$1,253,162</b>	<b>\$(104,938)</b>	<b>(7.7)%</b>
<b>Net Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	8.0	8.0	7.0	(1.0)	(12.5)%

### Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs such as lease property, liability insurance, and Wide Area Network services.
- Recommended reduction detailed later in this section.

The change in total revenue is due to:

- An increase in cost recovery from DPS programs.
- A recommended reduction detailed later in this section.

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>DPS Liability Personnel - Delete 1.0 FTE Liability Property Insurance Analyst Level 2 Position (ACP)</b>					
	(146,047)	0	(146,047)	0	(1.0)

Delete 1.0 FTE Liability Property Insurance Analyst Level 2 vacant position. This role is one of three that provides support to County departments, as well as some commissions, special districts, and affiliates with their insurance programs, contracts, and general risk inquiries and requests. The position also shares responsibility for the County's insurance applications and renewals throughout the year. If this position is deleted, risk management services provided to commissions, special districts, and affiliates will need to be discontinued. With only two Liability Property Insurance Analyst positions remaining to serve 34 County departments, services will be evaluated and reduced to focus on high-risk essential areas and/or those mandated by the risk management office. This request is contingent upon the approval of a linked reduction in the Liability & Property Insurance budget (BU 3913000).

## Training & Organization Development

### Program Overview

**Training & Organization Development** manages virtual college education information sessions, skills-based training programs, and employee development services; provides support for the Customer Services and Quality Improvement in the County; and provides Countywide and department-specific training services.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$1,391,306	\$1,692,393	\$1,727,679	\$35,286	2.1%
Services & Supplies	\$654,204	\$1,145,300	\$1,009,343	\$(135,957)	(11.9)%
Intrafund Charges	\$163,704	\$183,321	\$220,869	\$37,548	20.5%
<b>Gross Expenditures/Appropriations</b>	<b>\$2,209,214</b>	<b>\$3,021,014</b>	<b>\$2,957,891</b>	<b>\$(63,123)</b>	<b>(2.1)%</b>
Other Intrafund Reimbursements	\$(1,642,022)	\$(2,265,907)	\$(2,140,492)	\$125,415	(5.5)%
<b>Total Intrafund Reimbursements</b>	<b>\$(1,642,022)</b>	<b>\$(2,265,907)</b>	<b>\$(2,140,492)</b>	<b>\$125,415</b>	<b>(5.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$567,192</b>	<b>\$755,107</b>	<b>\$817,399</b>	<b>\$62,292</b>	<b>8.2%</b>
Charges for Services	\$567,072	\$755,107	\$817,399	\$62,292	8.2%
<b>Revenue</b>	<b>\$567,072</b>	<b>\$755,107</b>	<b>\$817,399</b>	<b>\$62,292</b>	<b>8.2%</b>
<b>Total Revenue</b>	<b>\$567,072</b>	<b>\$755,107</b>	<b>\$817,399</b>	<b>\$62,292</b>	<b>8.2%</b>
<b>Net Cost</b>	<b>\$120</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	9.0	10.0	10.0	0.0	0.0%

### Summary of Changes

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

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs such as telecommunication, information technology services, facility use, liability insurance, and Wide Area Network services.
- Increases in Department and Division Overhead charges.
- Recommended reduction detailed later in this section.

The change in total revenue is due to:

- An increase in cost recovery from DPS programs.
- A recommended reduction detailed later in this section.

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>DPS Training &amp; Organizational Development - Reduce Training Services Contract Budget by \$174,202 (ACP)</b>					
	(174,202)	0	(174,202)	0	0.0

Reduce Training Services program contract budget by \$174,202. Reducing the contract budget will decrease the number of training sessions by approximately 2,250 seats for the Foundations of Supervision and Customer Service Training and will limit employee access to these programs due to limited seats available. This reduction could affect operational quality and potentially increase liability risks for the County.

## Workers' Compensation Personnel

### Program Overview

**Workers' Compensation Personnel** provides staffing for the Workers' Compensation Insurance program.

### Program - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$4,609,413	\$4,744,846	\$4,916,127	\$171,281	3.6%
Services & Supplies	\$284,255	\$513,087	\$571,375	\$58,288	11.4%
Intrafund Charges	\$187,188	\$227,522	\$177,562	\$(49,960)	(22.0)%
<b>Gross Expenditures/Appropriations</b>	<b>\$5,080,856</b>	<b>\$5,485,455</b>	<b>\$5,665,064</b>	<b>\$179,609</b>	<b>3.3%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$5,080,856</b>	<b>\$5,485,455</b>	<b>\$5,665,064</b>	<b>\$179,609</b>	<b>3.3%</b>
Charges for Services	\$5,080,856	\$5,485,455	\$5,665,064	\$179,609	3.3%
<b>Revenue</b>	<b>\$5,080,856</b>	<b>\$5,485,455</b>	<b>\$5,665,064</b>	<b>\$179,609</b>	<b>3.3%</b>
<b>Total Revenue</b>	<b>\$5,080,856</b>	<b>\$5,485,455</b>	<b>\$5,665,064</b>	<b>\$179,609</b>	<b>3.3%</b>
<b>Net Cost</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
Positions	32.0	32.0	32.0	0.0	0.0%

### Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs.
- Increases in allocated costs such as telecommunication, surplus property, lease property, information technology services, purchasing services, messenger services, liability insurance, and Wide Area Network services.

The change in total revenue is due to:

- An increase in cost recovery from DPS programs.

## Dental Insurance

### Budget Unit Functions & Responsibilities

The **Dental Insurance** program is administered and monitored by the Department of Personnel Services, Benefits Office. The mission of the Benefits Office is to govern the provision of County sponsored dental benefits for eligible employees and their dependents.

### Goals

- Implement additional oversight activities for Dental Fund to monitor paid claims against plan terms.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Dental Insurance	\$17,263,328	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$17,263,328</b>	<b>\$17,800,000</b>	<b>\$18,816,768</b>	<b>\$1,016,768</b>	<b>5.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$17,263,328</b>	<b>\$17,800,000</b>	<b>\$18,816,768</b>	<b>\$1,016,768</b>	<b>5.7%</b>
Revenue	\$17,676,633	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
<b>Total Revenue</b>	<b>\$17,676,633</b>	<b>\$17,800,000</b>	<b>\$18,816,768</b>	<b>\$1,016,768</b>	<b>5.7%</b>
<b>Net Cost</b>	<b>\$(413,305)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$17,263,328	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$17,263,328</b>	<b>\$17,800,000</b>	<b>\$18,816,768</b>	<b>\$1,016,768</b>	<b>5.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$17,263,328</b>	<b>\$17,800,000</b>	<b>\$18,816,768</b>	<b>\$1,016,768</b>	<b>5.7%</b>
Charges for Services	\$17,676,633	\$17,800,000	\$18,816,768	\$1,016,768	5.7%
<b>Revenue</b>	<b>\$17,676,633</b>	<b>\$17,800,000</b>	<b>\$18,816,768</b>	<b>\$1,016,768</b>	<b>5.7%</b>
<b>Total Revenue</b>	<b>\$17,676,633</b>	<b>\$17,800,000</b>	<b>\$18,816,768</b>	<b>\$1,016,768</b>	<b>5.7%</b>
<b>Net Cost</b>	<b>\$(413,305)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>

### Summary of Changes

The change in total appropriations is due to:

- Increases in dental claims costs.

The change in total revenue is due to:

- Increases in charges for service.

## Liability/Property Insurance

### Budget Unit Functions & Responsibilities

The Liability Office is responsible for administering the County **Liability/Property Insurance** program. The Office purchases property insurance policies for County-owned property and administers all claims against the policies. The mission of the Liability Insurance program is to effectively manage risk and the impact of liability and property losses through the use of self-insurance, excess insurance, specialized insurance policies, contractual risk transfer, and the effective and timely handling of claims.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Liability Property	\$47,851,759	\$46,064,305	\$64,816,090	\$18,751,785	40.7%
<b>Gross Expenditures/Appropriations</b>	<b>\$47,851,759</b>	<b>\$46,064,305</b>	<b>\$64,816,090</b>	<b>\$18,751,785</b>	<b>40.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$47,851,759</b>	<b>\$46,064,305</b>	<b>\$64,816,090</b>	<b>\$18,751,785</b>	<b>40.7%</b>
<b>Revenue</b>	<b>\$51,702,220</b>	<b>\$47,581,602</b>	<b>\$68,494,090</b>	<b>\$20,912,488</b>	<b>44.0%</b>
<b>Total Revenue</b>	<b>\$51,702,220</b>	<b>\$47,581,602</b>	<b>\$68,494,090</b>	<b>\$20,912,488</b>	<b>44.0%</b>
<b>Net Cost</b>	<b>\$(3,850,461)</b>	<b>\$(1,517,297)</b>	<b>\$(3,678,000)</b>	<b>\$(2,160,703)</b>	<b>142.4%</b>

### Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$47,601,804	\$45,459,249	\$64,347,416	\$18,888,167	41.5%
Other Charges	\$249,955	\$605,056	\$468,674	\$(136,382)	(22.5)%
<b>Gross Expenditures/Appropriations</b>	<b>\$47,851,759</b>	<b>\$46,064,305</b>	<b>\$64,816,090</b>	<b>\$18,751,785</b>	<b>40.7%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$47,851,759</b>	<b>\$46,064,305</b>	<b>\$64,816,090</b>	<b>\$18,751,785</b>	<b>40.7%</b>
Charges for Services	\$49,029,066	\$45,173,205	\$65,289,090	\$20,115,885	44.5%
Miscellaneous Revenues	\$2,673,154	\$2,408,397	\$3,205,000	\$796,603	33.1%
<b>Revenue</b>	<b>\$51,702,220</b>	<b>\$47,581,602</b>	<b>\$68,494,090</b>	<b>\$20,912,488</b>	<b>44.0%</b>
<b>Total Revenue</b>	<b>\$51,702,220</b>	<b>\$47,581,602</b>	<b>\$68,494,090</b>	<b>\$20,912,488</b>	<b>44.0%</b>
<b>Net Cost</b>	<b>\$(3,850,461)</b>	<b>\$(1,517,297)</b>	<b>\$(3,678,000)</b>	<b>\$(2,160,703)</b>	<b>142.4%</b>

### Summary of Changes

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs for personnel services.
- Increases in claims settlement and insurance costs and contracted legal services.
- A decrease in the Countywide Cost Plan allocation, partially offset by higher Division Overhead costs.

- Recommended reductions detailed later in this section.

The change in total revenue is due to:

- Increases in cost recovery from customer departments.
- Recommended reductions detailed later in this section.
- Recommended growth detailed later in this section.

Net Cost reflects an increase in retained earnings.

### Summary of Recommended Growth by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Liability Property	0	0	2,160,703	(2,160,703)	0.0

### Summary of Recommended Reductions by Program

Program	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
Liability Property	(174,199)	0	(174,199)	0	0.0

### Recommended Growth Detail for the Program

	Gross Appropriations	Intrafund Reimbursements	Total Revenue	Net Cost	FTE
<b>Increase the Overcollection for Liability Insurance Fund (ACP)</b>	0	0	2,160,703	(2,160,703)	0.0

The Liability Fund is well below the recommended funding range. To address this, the Liability Budget includes an overcollection to create a surplus each fiscal year, aimed at increasing reserves. However, rising costs have slowed the progress of increasing reserves. With outstanding liabilities up and the County's net position down, the target reserve at an 80% confidence level is \$84 million and current reserves are only at \$40 million. This request seeks to enhance overcollection to boost fund reserves and move toward the recommended funding level. There were recent discussions with external auditors regarding the Liability program's plan to address the net position deficit which the Department of Personnel Services determined to include as part of the Fiscal Year 2026-27 budget process.

### Recommended Reduction Detail for the Program

	<b>Gross Appropriations</b>	<b>Intrafund Reimbursements</b>	<b>Total Revenue</b>	<b>Net Cost</b>	<b>FTE</b>
<b>DPS Disability Compliance Office - Reduce Americans with Disabilities Act (ADA) Accommodations Contract Budget (ACP)</b>					
	(28,152)	0	(28,152)	0	0.0
<p>Reduce Disability Compliance Office (DCO)'s Americans with Disabilities Act (ADA) Accommodations contract budget by \$28,152. This budget reduction will impact DCO's ability to provide ADA accommodations, including the use of paid interpreters for the Board of Supervisors-appointed Disability Advisory Committee (DAC) and three other related subcommittees. The DAC and its subcommittees advise the Board of Supervisors and County departments regarding ensuring access for people with disabilities to County programs and services, as required by Title II of the Americans with Disabilities Act. This request is contingent upon approval of a linked reduction request in the Department of Personnel Services budget (BU 6050000).</p>					
<b>DPS Liability Personnel - Delete 1.0 FTE Liability Property Insurance Analyst Level 2 Position (ACP)</b>					
	(146,047)	0	(146,047)	0	0.0
<p>Delete 1.0 FTE Liability Property Insurance Analyst Level 2 vacant position. This role is one of three that provides support to County departments, as well as some commissions, special districts, and affiliates with their insurance programs, contracts, and general risk inquiries and requests. The position also shares responsibility for the County's insurance applications and renewals throughout the year. If this position is deleted, risk management services provided to commissions, special districts, and affiliates will need to be discontinued. With only two Liability Property Insurance Analyst positions remaining to serve 34 County departments, services will be evaluated and reduced to focus on high-risk essential areas and/or those mandated by the risk management office. This request is contingent upon the approval of a linked reduction in the Department of Personnel Services budget (BU 6050000).</p>					

## Unemployment Insurance

### Budget Unit Functions & Responsibilities

The **Unemployment Insurance** Office is responsible for administering the County's self-insured Unemployment Insurance claims program. The mission of the Unemployment Insurance program is to provide centralized, uniform administration of Unemployment Insurance claims.

### Goals

- Ensure that only eligible claimants receive unemployment insurance benefits.
- Provide formal training courses to internal customers.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Unemployment Insurance	\$1,342,648	\$1,452,466	\$1,343,051	\$(109,415)	(7.5)%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,342,648</b>	<b>\$1,452,466</b>	<b>\$1,343,051</b>	<b>\$(109,415)</b>	<b>(7.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,342,648</b>	<b>\$1,452,466</b>	<b>\$1,343,051</b>	<b>\$(109,415)</b>	<b>(7.5)%</b>
<b>Net Cost</b>	<b>\$1,342,648</b>	<b>\$1,452,466</b>	<b>\$1,343,051</b>	<b>\$(109,415)</b>	<b>(7.5)%</b>

### Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Services & Supplies	\$1,309,055	\$1,372,898	\$1,269,756	\$(103,142)	(7.5)%
Other Charges	\$33,593	\$79,568	\$73,295	\$(6,273)	(7.9)%
<b>Gross Expenditures/Appropriations</b>	<b>\$1,342,648</b>	<b>\$1,452,466</b>	<b>\$1,343,051</b>	<b>\$(109,415)</b>	<b>(7.5)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$1,342,648</b>	<b>\$1,452,466</b>	<b>\$1,343,051</b>	<b>\$(109,415)</b>	<b>(7.5)%</b>
<b>Net Cost</b>	<b>\$1,342,648</b>	<b>\$1,452,466</b>	<b>\$1,343,051</b>	<b>\$(109,415)</b>	<b>(7.5)%</b>

### Summary of Changes

The change in total appropriations is due to:

- Decreases in unemployment insurance claims.

Net Cost reflects a decrease in retained earnings.

## Workers Compensation Insurance

### Budget Unit Functions & Responsibilities

The Workers' Compensation Office is responsible for administering the County's self-insured **Workers' Compensation Insurance** claims program. The mission of the Workers' Compensation Office is to handle claims for injuries and illnesses that occur on the job in an expeditious manner while protecting the interests of the County through application of good risk management and financial practices.

### Goals

- Ensure all staff obtain necessary continuing education hours and maintain their certification to administer claims.
- Enhance the document management system to include Pre-Employment Medical Services.

### Budget Unit - Budget Appropriations by Program

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Workers' Compensation	\$32,279,076	\$39,077,853	\$38,785,969	\$(291,884)	(0.7)%
<b>Gross Expenditures/Appropriations</b>	<b>\$32,279,076</b>	<b>\$39,077,853</b>	<b>\$38,785,969</b>	<b>\$(291,884)</b>	<b>(0.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$32,279,076</b>	<b>\$39,077,853</b>	<b>\$38,785,969</b>	<b>\$(291,884)</b>	<b>(0.7)%</b>
Revenue	\$42,069,288	\$40,077,853	\$39,785,969	\$(291,884)	(0.7)%
<b>Total Revenue</b>	<b>\$42,069,288</b>	<b>\$40,077,853</b>	<b>\$39,785,969</b>	<b>\$(291,884)</b>	<b>(0.7)%</b>
<b>Net Cost</b>	<b>\$(9,790,213)</b>	<b>\$(1,000,000)</b>	<b>\$(1,000,000)</b>	<b>\$0</b>	<b>0.0%</b>

### Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$(739)	\$0	\$0	\$0	0.0%
Services & Supplies	\$31,169,478	\$37,573,686	\$37,452,748	\$(120,938)	(0.3)%
Other Charges	\$1,110,337	\$1,504,167	\$1,333,221	\$(170,946)	(11.4)%
<b>Gross Expenditures/Appropriations</b>	<b>\$32,279,076</b>	<b>\$39,077,853</b>	<b>\$38,785,969</b>	<b>\$(291,884)</b>	<b>(0.7)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$32,279,076</b>	<b>\$39,077,853</b>	<b>\$38,785,969</b>	<b>\$(291,884)</b>	<b>(0.7)%</b>
Charges for Services	\$41,979,313	\$39,977,853	\$39,685,969	\$(291,884)	(0.7)%
Miscellaneous Revenues	\$89,976	\$100,000	\$100,000	\$0	0.0%
<b>Revenue</b>	<b>\$42,069,288</b>	<b>\$40,077,853</b>	<b>\$39,785,969</b>	<b>\$(291,884)</b>	<b>(0.7)%</b>
<b>Total Revenue</b>	<b>\$42,069,288</b>	<b>\$40,077,853</b>	<b>\$39,785,969</b>	<b>\$(291,884)</b>	<b>(0.7)%</b>
<b>Net Cost</b>	<b>\$(9,790,213)</b>	<b>\$(1,000,000)</b>	<b>\$(1,000,000)</b>	<b>\$0</b>	<b>0.0%</b>

## Summary of Changes

The change in total appropriations is due to:

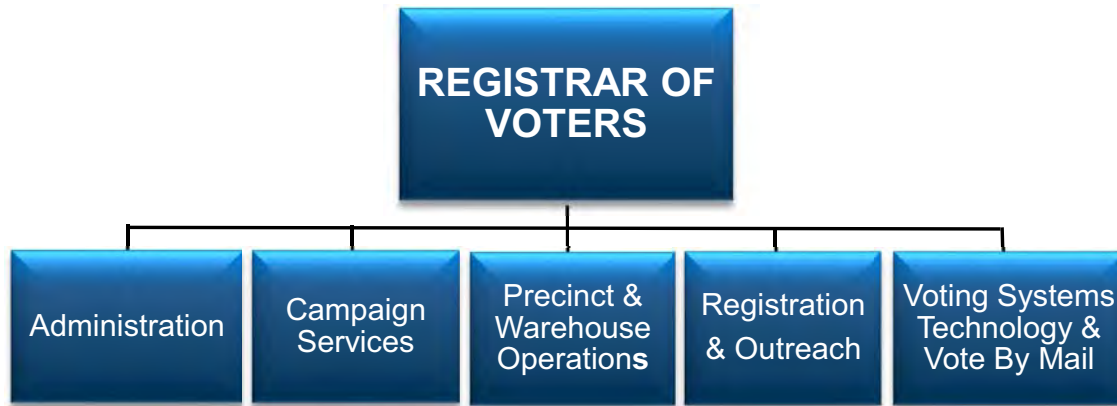
- Increases in negotiated salary and benefits costs for personnel services.
- A decrease in costs due to transfer of funding for recruitment software Personnel Services Budget Unit under the Employment Services program to budget the software expenses in the appropriate program.
- Decreases in operating expenses for medical records and legal services.
- A decrease in the Countywide Cost Plan allocation, partially offset by higher Department and Division Overhead costs.

The change in total revenue is due to:

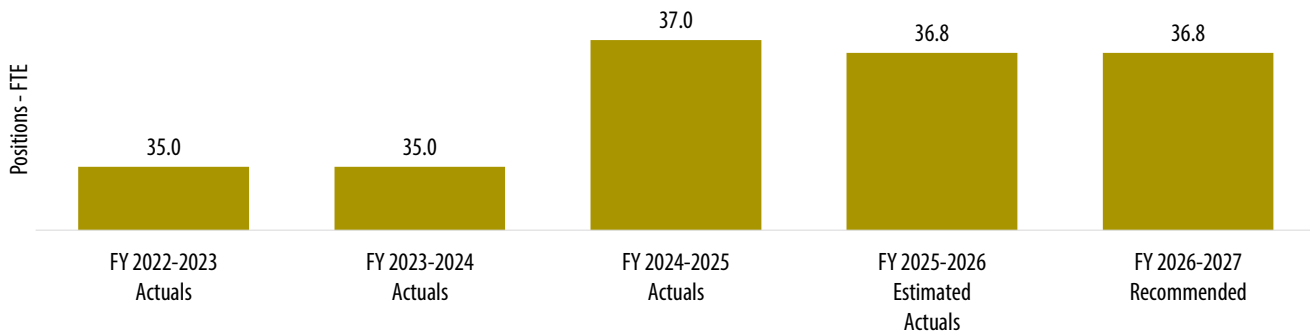
- Decreases in cost recovery from customer departments.

Net Cost reflects an increase in retained earnings.

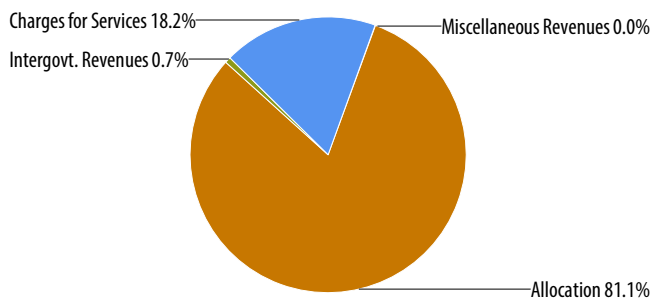
**Voter Registration And Elections**  
**Department Structure**  
Hang Nguyen, Registrar of Voters



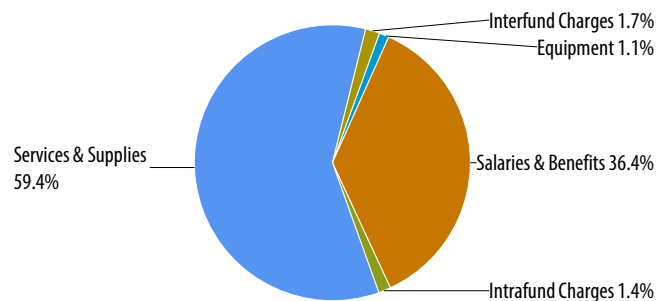
**Staffing Trend**



**Revenue and Reimbursements**



**Gross Appropriations**



## Budget Unit Functions & Responsibilities

**Voter Registration and Elections (VRE)** is responsible for advancing civic engagement within Sacramento County by registering eligible voters, maintaining the county’s voter registration database, and coordinating effectively with local, state, and federal partners. The Department supports informed participation by both voters and candidates and administers county, state, and federal elections that are timely, legally compliant, transparent, and accurate.

VRE also provides comprehensive election related services for county residents; local jurisdictions, including municipalities, school districts, and special districts; candidates; and elected officials. These responsibilities ensure the integrity of the electoral process and uphold public confidence in the administration of elections.

## Goals

- Ensure the successful administration of elections by conducting timely, legally compliant, transparent, and accurate county, state, and federal elections that uphold the integrity of the electoral process and maintain public trust.
- Strengthen voter education and civic engagement by increasing public awareness of election processes and timelines through comprehensive voter education initiatives, outreach campaigns, and partnerships that promote active and informed civic participation.
- Uphold data quality and voter registration integrity by conducting ongoing maintenance of voter registration records, ensure the accuracy of voter information, and support secure and accessible registration options for all eligible residents.

## Budget Unit - Budget Appropriations by Program

	<b>FY 2024-2025 Actuals</b>	<b>FY 2025-2026 Adopted Budget</b>	<b>FY 2026-2027 Recommended Budget</b>	<b>Changes from FY 2025-2026 Adopted Budget</b>	<b>% Change from FY 2025-2026 Adopted Budget</b>
Elections	\$15,555,345	\$18,276,626	\$17,693,332	\$(583,294)	(3.2)%
<b>Gross Expenditures/Appropriations</b>	<b>\$15,555,345</b>	<b>\$18,276,626</b>	<b>\$17,693,332</b>	<b>\$(583,294)</b>	<b>(3.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$15,555,345</b>	<b>\$18,276,626</b>	<b>\$17,693,332</b>	<b>\$(583,294)</b>	<b>(3.2)%</b>
<b>Revenue</b>	<b>\$6,531,601</b>	<b>\$3,441,181</b>	<b>\$3,342,459</b>	<b>\$(98,722)</b>	<b>(2.9)%</b>
<b>Total Revenue</b>	<b>\$6,531,601</b>	<b>\$3,441,181</b>	<b>\$3,342,459</b>	<b>\$(98,722)</b>	<b>(2.9)%</b>
<b>Net Cost</b>	<b>\$9,023,744</b>	<b>\$14,835,445</b>	<b>\$14,350,873</b>	<b>\$(484,572)</b>	<b>(3.3)%</b>
Positions	37.0	37.0	36.8	(0.2)	(0.5)%

### Budget Unit - Budget Appropriations by Object

	FY 2024-2025 Actuals	FY 2025-2026 Adopted Budget	FY 2026-2027 Recommended Budget	Changes from FY 2025-2026 Adopted Budget	% Change from FY 2025-2026 Adopted Budget
Salaries & Benefits	\$5,818,124	\$6,168,379	\$6,441,484	\$273,105	4.4%
Services & Supplies	\$9,202,727	\$11,392,430	\$10,502,153	\$(890,277)	(7.8)%
Equipment	\$58,413	\$200,000	\$200,000	\$0	0.0%
Interfund Charges	\$297,677	\$297,806	\$297,302	\$(504)	(0.2)%
Intrafund Charges	\$178,404	\$218,011	\$252,393	\$34,382	15.8%
<b>Gross Expenditures/Appropriations</b>	<b>\$15,555,345</b>	<b>\$18,276,626</b>	<b>\$17,693,332</b>	<b>\$(583,294)</b>	<b>(3.2)%</b>
<b>Total Expenditures/Appropriations</b>	<b>\$15,555,345</b>	<b>\$18,276,626</b>	<b>\$17,693,332</b>	<b>\$(583,294)</b>	<b>(3.2)%</b>
Intergovernmental Revenues	\$2,106,465	\$1,927,526	\$125,000	\$(1,802,526)	(93.5)%
Charges for Services	\$4,412,447	\$1,508,605	\$3,212,409	\$1,703,804	112.9%
Miscellaneous Revenues	\$12,670	\$5,050	\$5,050	\$0	0.0%
Other Financing Sources	\$20	\$0	\$0	\$0	0.0%
<b>Revenue</b>	<b>\$6,531,601</b>	<b>\$3,441,181</b>	<b>\$3,342,459</b>	<b>\$(98,722)</b>	<b>(2.9)%</b>
<b>Total Revenue</b>	<b>\$6,531,601</b>	<b>\$3,441,181</b>	<b>\$3,342,459</b>	<b>\$(98,722)</b>	<b>(2.9)%</b>
<b>Net Cost</b>	<b>\$9,023,744</b>	<b>\$14,835,445</b>	<b>\$14,350,873</b>	<b>\$(484,572)</b>	<b>(3.3)%</b>
Positions	37.0	37.0	36.8	(0.2)	(0.5)%

### Summary of Changes

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

The change in total appropriations is due to:

- Increases in negotiated salary and benefits costs and the mid-year reallocation of 1.0 FTE Accounting Technician Confidential position to a 0.8 FTE Administrative Services Officer 1 position.
- An increase in election supply costs due to the higher cost of paper for mandatory mailings.
- An increase in software, applications, and maintenance agreement costs.
- An increase in Department of Technology labor costs for embedded staff.
- The overall increase in mailing costs due to higher postage rates for mandatory voter file maintenance mailings, Vote by Mail ballot packets, and required direct postcard mailings.
- An increase in election vehicle rental costs.
- The removal of rebudgeted costs associated with a voting equipment refresh.
- A decrease in allocated cost process (ACP) costs, primarily due to a reduction in Pension Obligation Bond (POB) costs from payoff of the series 2013 POBs in Fiscal Year 2025-26.
- A decrease in staff training costs due to staff graduating from mandatory training for election administration.

- A decrease in cell phone costs due to elimination of department-issued devices and implementation of strategic activation and deactivation of vote center devices.
- A decrease in various subscriptions and employee related budgets to absorb cost increases.

The change in total revenue is due to:

- An increase in election service fee revenue received from local jurisdictions consolidating with the regularly scheduled November 2026 election and additional contests on the Gubernatorial General Election.
- A decrease due to the end of grant funding opportunities for equipment.
- A decrease due to a reduction in purchase of space in voter information guides by candidates.

Position counts have decreased 0.2 FTE from the prior year Adopted Budget due to:

- 0.2 FTE net mid-year decrease.