

**FY 2023-24 Revised Recommended Budget
SUMMARY OF BUDGET CHANGES**

Exhibit A to this Attachment 1 provides a summary of changes by budget unit from the Approved Budget to the Revised Recommended Budget, showing increases or decreases in:

- Appropriations resulting from the re-budgeting and other base changes, and those resulting from additional Growth
- Departmental revenue and other reimbursements
- Semi-discretionary reimbursements
- Net County Cost (for General Fund) or Use of Fund Balance (for other funds)

COUNTY OF SACRAMENTO

Summary of Budget Changes - FY 2023-24 Approved Recommended Budget to Revised Recommended Budget

Fund	Budget Unit - Name	Appropriation Increase (Decrease)			Revenue and Other Reimbursement Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
		Re-Budgeting and Other Base Changes	Additional New or Enhanced Programs (Growth)	Total			
General Fund							
Elected Officials							
001A	3610000BU - Assessor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001A	4050000BU - Board of Supervisors	333,069	-	333,069	-	-	333,069
001A	5800000BU - District Attorney	358,000	1,205,820	1,563,820	1,717,520	-	(153,700)
001A	7400000BU - Sheriff	242,525	1,393,183	1,635,708	944,931	-	690,777
Subtotal - ELECTED OFFICIALS		\$ 933,594	\$ 2,599,003	\$ 3,532,597	\$ 2,662,451	\$ -	\$ 870,146
General Government							
001A	4010000BU - Clerk of the Board	\$ (161,673)	\$ 90,000	\$ (71,673)	\$ (161,673)	\$ -	\$ 90,000
001A	4210000BU - Civil Service Commission	-	-	-	-	-	-
001A	4810000BU - County Counsel	-	-	-	-	-	-
001A	5110000BU - Financing-Transfers/Reimbursement	1,839,578	28,253,375	30,092,953	-	-	30,092,953
001A	5730000BU - County Executive Cabinet	100,000	-	100,000	100,000	-	-
001A	5770000BU - Non-Departmental Costs/General	-	-	-	-	-	-
001A	5910000BU - County Executive	-	-	-	-	-	-
001A	5980000BU - Appropriation For Contingency	1,918,938	-	1,918,938	-	-	1,918,938
Subtotal - GENERAL GOVERNMENT		\$ 3,696,843	\$ 28,343,375	\$ 32,040,218	\$ (61,673)	\$ -	\$ 32,101,891
Administrative Services							
001A	3230000BU - Department Of Finance	\$ 17,800	\$ 97,000	\$ 114,800	\$ 138,290	\$ -	\$ (23,490)
001A	3240000BU - County Clerk/Recorder	1,562,594	-	1,562,594	1,562,594	-	-
001A	4410000BU - Voter Registration And Elections	76,000	-	76,000	-	-	76,000
001A	5710000BU - Data Processing-Shared Systems	-	-	-	668,664	-	(668,664)
001A	5740000BU - Office of Compliance	-	-	-	-	-	-
001A	5920000BU - Contribution To LAFCO	-	-	-	-	-	-
001A	5970000BU - Office of Labor Relations	-	-	-	-	-	-
001A	6050000BU - Personnel Services	-	-	-	-	-	-
001A	7090000BU - Emergency Services	1,953,634	673,250	2,626,884	2,063,211	-	563,673
Subtotal - ADMINISTRATIVE SERVICES		\$ 3,610,028	\$ 770,250	\$ 4,380,278	\$ 4,432,759	\$ -	\$ (52,481)
Social Services							
001A	2820000BU - Veteran's Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001A	5810000BU - Child Support Services	-	-	-	-	-	-
001A	5820000BU - Homeless Services and Housing	1,831,069	5,500,000	7,331,069	6,611,869	-	719,200
001A	7200000BU - Health Services	(96,471)	592,479	496,008	435,375	(89,989)	150,622
001A	7230000BU - Juvenile Medical Services	-	-	-	-	-	-
001A	7250000BU - IHSS Provider Payments	-	-	-	-	-	-
001A	7270000BU - Health - Medical Treatment Payments	-	-	-	-	-	-
001A	7410000BU - Correctional Health Services	-	-	-	-	-	-
001A	7800000BU - Child, Family and Adult Services	5,921,492	-	5,921,492	5,527,492	-	394,000
001A	8100000BU - Human Assistance-Administration	3,549,047	46,432	3,595,479	2,081,476	-	1,514,003
001A	8700000BU - Human Assistance-Aid Payments	2,327,762	-	2,327,762	348,170	1,190,473	789,119
Subtotal - SOCIAL SERVICES		\$ 13,532,899	\$ 6,138,911	\$ 19,671,810	\$ 15,004,382	\$ 1,100,484	\$ 3,566,944
Community Services							
001A	3210000BU - Agricultural Comm-Sealer Of Wts & Meas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001A	3220000BU - Animal Care Services	-	-	-	367,659	-	(367,659)
001A	3260000BU - Wildlife Services	-	-	-	-	-	-
001A	3310000BU - Cooperative Extension	-	-	-	-	-	-
001A	4660000BU - Fair Housing Services	-	-	-	-	-	-
001A	5720000BU - Community Development	8,500	750,000	758,500	-	-	758,500
001A	6400000BU - Regional Parks	76,550	25,359	101,909	25,359	-	76,550
Subtotal - COMMUNITY SERVICES		\$ 85,050	\$ 775,359	\$ 860,409	\$ 393,018	\$ -	\$ 467,391
Public Safety And Justice							
001A	4522000BU - Contribution To The Law Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF SACRAMENTO

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Fund	Budget Unit - Name	Appropriation Increase (Decrease)			Revenue and Other Reimbursement Increase (Decrease)	Semi-Discretionary Reimbursement Increase (Decrease)	Net County Cost or Use of Fund Balance Increase (Decrease)
		Re-Budgeting and Other Base Changes	Additional New or Enhanced Programs (Growth)	Total			
001A 4610000BU - Coroner		-	-	-	-	-	-
001A 5020000BU - Court / Non-Trial Court Operations		-	-	-	-	-	-
001A 5040000BU - Court / County Contribution		-	-	-	-	-	-
001A 5050000BU - Court Paid County Services		-	-	-	-	-	-
001A 5510000BU - Conflict Criminal Defenders		-	-	-	-	-	-
001A 5520000BU - Dispute Resolution Program		-	-	-	-	-	-
001A 5660000BU - Grand Jury		-	-	-	-	-	-
001A 5750000BU - Justice Planning, Analytics and Coordination		-	-	-	-	-	-
001A 5780000BU - Office of Inspector General		-	-	-	-	-	-
001A 6700000BU - Probation		1,113,636	2,750,453	3,864,089	2,774,285	1,089,804	-
001A 6760000BU - Care In Homes And Inst-Juv Court		-	-	-	-	-	-
001A 6910000BU - Public Defender		1,045,627	93,225	1,138,852	1,045,627	-	93,225
Subtotal - PUBLIC SAFETY AND JUSTICE		\$ 2,159,263	\$ 2,843,678	\$ 5,002,941	\$ 3,819,912	\$ 1,089,804	\$ 93,225
Total General Fund Dept		\$ 24,017,677	\$ 41,470,576	\$ 65,488,253	\$ 26,250,849	\$ 2,190,288	\$ 37,047,116
General Government							
001A 5700000BU - Non-Departmental Revenues/General		(982,000)	-	(982,000)	5,746,015	-	(6,728,015)
Subtotal - GENERAL GOVERNMENT		\$ (982,000)	\$ -	\$ (982,000)	\$ 5,746,015	\$ -	\$ (6,728,015)
TOTAL GENERAL FUND		\$ 23,035,677	\$ 41,470,576	\$ 64,506,253	\$ 31,996,864	\$ 2,190,288	\$ 30,319,101
Non-General Fund							
Elected Officials							
001P 7409000BU - SSD DOJ Asset Forfeiture		\$ 1,321,084	\$ -	\$ 1,321,084	\$ -	\$ -	\$ 1,321,084
001R 5800001BU - District Attorney-Restricted Revenues		(89,831)	-	(89,831)	830,942	-	(920,773)
001S 7408000BU - SSD Restricted Revenue		12,000,580	-	12,000,580	937,615	-	11,062,965
054A 7400001BU - Jail Industries		12,013	-	12,013	-	-	12,013
Subtotal - ELECTED OFFICIALS		\$ 13,243,846	\$ -	\$ 13,243,846	\$ 1,768,557	\$ -	\$ 11,475,289
General Government							
001F 5060000BU - Community Investment Program		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001G 5790000BU - Neighborhood Revitalization		-	-	-	-	-	-
001J 7460000BU - Public Safety Sales Tax		(1,089,804)	1,089,804	-	-	-	-
001K 7480000BU - 1991 Realignment		1,190,474	-	1,190,474	(34,589,254)	-	35,779,728
001M 7440000BU - 2011 Realignment		999,814	-	999,814	-	-	999,814
015A 4060000BU - Transient-Occupancy Tax		1,441,331	-	1,441,331	1,834,293	-	(392,962)
016A 5940000BU - Teeter Plan		5,105,296	-	5,105,296	5,591,098	-	(485,802)
030A 9030000BU - Interagency Procurement		34,118	-	34,118	-	-	34,118
101A 3070000BU - Antelope Public Facilities Financing		222,327	-	222,327	-	-	222,327
105A 2870000BU - Laguna Crk/Elliott Rch CFD No. 1		58,510	-	58,510	-	-	58,510
107A 3090000BU - Laguna Community Facilities District		7,374	-	7,374	-	-	7,374
108A 2840000BU - Vineyard Public Facilities Financing		2,430,717	-	2,430,717	167,236	-	2,263,481
115A 3081000BU - Bradshaw/US 50 Financing District		(53,366)	-	(53,366)	(1,000)	-	(52,366)
118A 1182880BU - Florin Road Capital Project		10,930	-	10,930	-	-	10,930
130A 1300000BU - Laguna Stonelake CFD		974	-	974	-	-	974
131A 1310000BU - Park Meadows CFD-Bond Proceeds		1,068	-	1,068	-	-	1,068
132A 1320000BU - Mather Landscape Maint CFD		5,892	-	5,892	-	-	5,892
136A 1360000BU - Mather PFFP		34,797	-	34,797	-	-	34,797
138D 1430000BU - North Vineyard Station Specific Plan		30,510	-	30,510	770,663	-	(740,153)
138E 1600000BU - Countywide Library Facilities		383,305	-	383,305	-	-	383,305
139A 1390000BU - Metro Air Park 2001 CFD 2000-1		(1,186,887)	-	(1,186,887)	-	-	(1,186,887)
140A 1400000BU - McClellan CFD 2004-1		3,469	-	3,469	-	-	3,469
142A 1420000BU - Metro Air Park Services Tax		17,909	-	17,909	-	-	17,909
144A 1440000BU - North Vineyard Station CFDs		(62,837)	-	(62,837)	113,980	-	(176,817)
145A 1450000BU - Florin Vineyard Comm Plan		949,495	-	949,495	-	-	949,495

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		Re-Budgeting and Other Base Changes	Additional New or Enhanced Programs (Growth)	Total			
146A	1460000BU - Metro Air Park Impact Fees	2,321,915	-	2,321,915	(5,000,000)	-	7,321,915
147A	1470000BU - Florin Vineyard No. 1 CFD 2016-2	4,434	-	4,434	-	-	4,434
257C	2857000BU - CSA No. 10	76,988	-	76,988	-	-	76,988
277A	9277000BU - Fixed Asset Revolving	3,556	-	3,556	-	-	3,556
280A	9280000BU - Juvenile Courthouse Project-Debt	63,939	-	63,939	-	-	63,939
282A	9282000BU - 2004 Pension Obligation Bond-Debt Service	(913,084)	-	(913,084)	(2,665,823)	-	1,752,739
284A	9284000BU - Tobacco Litigation Settlement-Capital Projects	(852)	-	(852)	-	-	(852)
301A	3011000BU - 2020 Refunding COPs-Debt Service	107,490	-	107,490	-	-	107,490
307A	9307001BU - 2018 Refunding COPs-Debt Service	117,017	-	117,017	-	-	117,017
313A	9313000BU - Pension Obligation Bond-Debt Service	376,148	-	376,148	-	-	376,148
Subtotal - GENERAL GOVERNMENT		\$ 12,692,967	\$ 1,089,804	\$ 13,782,771	\$(33,778,807)	\$ -	\$ 47,561,578
Administrative Services							
001Q	3241000BU - Clerk/Recorder Fees	\$ 1,810,640	\$ -	\$ 1,810,640	\$ -	\$ -	\$ 1,810,640
001R	7091000BU - OES-Restricted Revenues	12,358	-	12,358	-	-	12,358
007A	3100000BU - Capital Construction	35,018,260	-	35,018,260	19,077,936	-	15,940,324
011A	6310000BU - County Library	61,715	-	61,715	-	-	61,715
021D	2180000BU - Technology Cost Recovery Fee	-	-	-	-	-	-
031A	7600000BU - Department of Technology	-	-	-	5,593	-	(5,593)
034A	2070000BU - Fixed Assets-Heavy Equipment	5,629,100	-	5,629,100	887,490	-	4,741,610
035A	7000000BU - General Services	4,495,038	-	4,495,038	121,196	-	4,373,842
036G	7080000BU - General Services-Capital Outlay	10,849,519	-	10,849,519	3,129,129	-	7,720,390
037A	3910000BU - Liability/Property Insurance	10,000,000	-	10,000,000	-	-	10,000,000
038A	3920000BU - Dental Insurance	-	-	-	-	-	-
039A	3900000BU - Workers Compensation Insurance	-	-	-	-	-	-
040A	3930000BU - Unemployment Insurance	-	-	-	-	-	-
056A	7990000BU - Parking Enterprise	1,022,985	-	1,022,985	-	-	1,022,985
059A	7020000BU - Regional Radio Communications	-	-	-	-	-	-
060A	7860000BU - Board Of Retirement	1,050,400	-	1,050,400	-	-	1,050,400
Subtotal - ADMINISTRATIVE SERVICES		\$ 69,950,015	\$ -	\$ 69,950,015	\$ 23,221,344	\$ -	\$ 46,728,671
Social Services							
001I	7290000BU - Mental Health Services Act	\$ -	\$ -	\$ -	\$ 33,018,543	\$ -	\$(33,018,543)
001R	7208000BU - Health Svcs-Restricted Revenues	343,514	-	343,514	(5,902,587)	-	6,246,101
001R	7809900BU - Child, Family Adult-Restricted	2,602,718	-	2,602,718	315,000	-	2,287,718
001R	8100800BU - Human Assistance-Restricted	-	-	-	(21,028)	-	21,028
010B	3350000BU - Environmental Management	16,493	-	16,493	5,782	-	10,711
010C	3351000BU - EMD Special Program Funds	-	-	-	-	-	-
013A	7210000BU - First 5 Sacramento Commission	208,600	-	208,600	(361,145)	-	569,745
Subtotal - SOCIAL SERVICES		\$ 3,171,325	\$ -	\$ 3,171,325	\$ 27,054,565	\$ -	\$(23,883,240)
Sanitation Districts							
261A	3028000BU - Sacramento Regional Sanitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
267A	3005000BU - Sacramento Area Sewer District	-	-	-	-	-	-
Subtotal - SANITATION DISTRICTS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Services							
001R	3220800BU - Animal Care-Restricted Revenues	\$ (27,822)	\$ -	\$ (27,822)	\$ -	\$ -	\$ (27,822)
001R	5728000BU - Planning Environment-Restricted Revenues	-	-	-	-	-	-
001R	6410000BU - Parks-Restricted Revenues	187,450	-	187,450	1,550	-	185,900
002A	6460000BU - Fish And Game Propagation	6,201	-	6,201	-	-	6,201
005A	2900000BU - Roads	27,534,260	25,000,000	52,534,260	25,379,294	-	27,154,966
005B	2960000BU - Department of Transportation	-	-	-	(2,488,078)	-	2,488,078
006A	6570000BU - Park Construction	5,158,029	3,854,500	9,012,529	3,414,951	-	5,597,578
018A	6470000BU - Golf	902,166	601,125	1,503,291	-	-	1,503,291
020A	3870000BU - Economic Development	10,492,524	-	10,492,524	9,338,767	-	1,153,757

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		Re-Budgeting and Other Base Changes	Additional New or Enhanced Programs (Growth)	Total			
021A	2150000BU - Building Inspection	-	-	-	956,782	-	(956,782)
021E	2151000BU - Development and Code Services	352,180	-	352,180	(197,597)	-	549,777
023A	3830000BU - Affordability Fee	-	-	-	(77,705)	-	77,705
025A	2910000BU - SCTDF Capital Fund	57,961	-	57,961	-	-	57,961
026A	2140000BU - Transportation-Sales Tax	4,803,771	-	4,803,771	4,462,210	-	341,561
028A	2800000BU - Connector Joint Powers Authority	-	-	-	-	-	-
029G	0290007BU - South Sacramento Conservation Agency Admin	-	-	-	-	-	-
041A	3400000BU - Airport System	52,035,000	-	52,035,000	3,483	-	52,031,517
041C	3480000BU - Airport-Cap Outlay	1,243,000	-	1,243,000	50,000,000	-	(48,757,000)
050A	2240000BU - Solid Waste Commercial Program	-	-	-	-	-	-
051A	2200000BU - Solid Waste Enterprise	15,000	-	15,000	15,000	-	-
068A	2930000BU - Rural Transit Program	525,407	-	525,407	500,207	-	25,200
137A	1370000BU - Gold River Station #7 Landscape CFD	-	-	-	-	-	-
141A	1410000BU - Sacramento County LM CFD 2004-2	-	-	-	-	-	-
229A	2290000BU - Natomas Fire District	454,802	-	454,802	-	-	454,802
253D	2530000BU - CSA No. 1	-	-	-	-	-	-
314A	2810000BU - Water Agency Zone 11 - Drainage Infrastructure	5,679,700	-	5,679,700	2,413,400	-	3,266,300
318A	3044000BU - Water Agency Zone 13	368,000	-	368,000	182,800	-	185,200
320A	3050000BU - Water Agency Enterprise	40,871,560	-	40,871,560	(50,000,000)	-	90,871,560
322A	3220001BU - Water Resources	4,195,545	-	4,195,545	(457,315)	-	4,652,860
330A	3300000BU - Landscape Maintenance District	120,900	-	120,900	(8,756)	-	129,656
336A	9336100BU - Mission Oaks Recreation And Park	1,465,533	-	1,465,533	639,115	-	826,418
336B	9336001BU - Mission Oaks Maint/Improvement Dist	634,703	-	634,703	4,850	-	629,853
337A	9337000BU - Carmichael Recreation And Park	1,136,748	-	1,136,748	1,020,897	-	115,851
337B	9337100BU - Carmichael RPD Assessment District	23,910	-	23,910	-	-	23,910
338A	9338000BU - Sunrise Recreation And Park District	154,236	-	154,236	(655,439)	-	809,675
338B	9338001BU - Antelope Assessment	71,622	-	71,622	29,065	-	42,557
338D	9338005BU - Citrus Heights Assessment Districts	7,900	-	7,900	7,900	-	-
338E	9338009BU - After The Bell	866,487	-	866,487	866,487	-	-
338F	9338006BU - Foothill Park	-	-	-	(18,494)	-	18,494
351A	3516494BU - Del Norte Oaks Park District	-	-	-	-	-	-
560A	6491000BU - CSA No.4B-(Wilton-Cosumnes)	-	-	-	-	-	-
561A	6492000BU - CSA No.4C-(Delta)	4,497	-	4,497	-	-	4,497
562A	6493000BU - CSA No.4D-(Herald)	-	-	-	-	-	-
563A	6494000BU - County Parks CFD 2006-1	60,000	-	60,000	-	-	60,000
Subtotal - COMMUNITY SERVICES		\$159,401,270	\$ 29,455,625	\$ 188,856,895	\$ 45,333,374	\$ -	\$143,523,521
Public Safety And Justice							
001R	5528000BU - Dispute Resolution-Restricted	\$ 110,643	\$ -	\$ 110,643	\$ -	\$ -	\$ 110,643
001R	6708000BU - Probation-Restricted Revenues	(81,196)	1,660,649	1,579,453	(219,375)	-	1,798,828
Subtotal - PUBLIC SAFETY AND JUSTICE		\$ 29,447	\$ 1,660,649	\$ 1,690,096	\$ (219,375)	\$ -	\$ 1,909,471
TOTAL NON-GENERAL FUND		\$258,488,870	\$ 32,206,078	\$ 290,694,948	\$ 63,379,658	\$ -	\$227,315,290
GRAND TOTAL		\$281,524,547	\$ 73,676,654	\$ 355,201,201	\$ 95,376,522	\$ 2,190,288	\$257,634,391