

**FY2020-21 Revised Recommended Budget  
THE GENERAL FUND BUDGET**

The County’s FY2020-21 Revised Recommended General Fund Budget totals \$3,086,731,237 in appropriations. This is an increase of \$204,607,326 compared to the FY2020-21 Approved Budget. A more detailed comparison of the FY2020-21 Revised Recommended Budget and the FY2020-21 Approved Budget is shown below.

<b>General Fund Budget</b>			
<b>FY2020-21 Approved - FY2020-21 Revised Recommended</b>			
	<b>FY2020-21 Approved</b>	<b>FY2020-21 Revised Recommended</b>	<b>Difference</b>
<b>Resources</b>			
Beginning Balance	\$ 86,022,507	\$ 161,609,233	\$ 75,586,726
Use of Reserves	\$ 2,800,397	\$ 6,588,871	\$ 3,788,474
Discretionary Revenue & Reimbursements	\$ 664,855,793	\$ 688,536,767	\$ 23,680,974
Semi-discretionary Reimbursements	\$ 815,475,141	\$ 721,828,591	\$ (93,646,550)
Other Reimbursements	\$ 246,990,044	\$ 300,475,168	\$ 53,485,124
Departmental Revenue	\$ 1,065,984,528	\$ 1,209,426,981	\$ 143,442,453
<b>Total Revenue &amp; Reimbursements</b>	<b>\$2,793,305,506</b>	<b>\$ 2,920,267,507</b>	<b>\$ 126,962,001</b>
<b>Total Resources</b>	<b>\$2,882,128,410</b>	<b>\$ 3,088,465,611</b>	<b>\$ 206,337,201</b>
			\$ -
<b>Requirements</b>			
Contingency	\$ 986,199	\$ 1,000,000	\$ 13,801
Other Appropriations	\$ 2,881,137,712	\$ 3,085,731,237	\$ 204,593,525
<b>Total Appropriations</b>	<b>\$2,882,123,911</b>	<b>\$ 3,086,731,237</b>	<b>\$ 204,607,326</b>
Provision for Reserve	\$ 4,499	\$ 1,734,374	\$ 1,729,875
<b>Total Requirements</b>	<b>\$2,882,128,410</b>	<b>\$ 3,088,465,611</b>	<b>\$ 206,337,201</b>

**Fund Balance and Reserves**

The General Fund’s unaudited FY2019-20 ending fund balance, which becomes the beginning balance for FY2020-21, totals \$227,628,315. This includes \$66.02 million in reserves, consisting primarily of a \$32.4 million Reserve for Cash Flow, \$19.3 million in General Reserves, \$9.04 million in Teeter Reserves and a \$4.7 million Reserve for Audit Report Payback/Future Litigation Costs and an Available (unobligated) balance of \$161.6 million. The Available Balance is approximately \$75.6 million (87.9%) higher than in the Approved General Fund Budget.

The increase in Available fund balance is due in part to higher than anticipated salary savings during FY2019-20, but is primarily the net result of two factors:

- A \$55.7 million reduction in Proposition 172 and Non-CalWORKS Realignment reimbursements in FY2019-20 compared to the FY2019-20 Adopted Budget, due to the impact of the COVID-19 Pandemic on statewide sales tax and vehicle license fee revenue that funds those revenue sources; and
- The use of \$146.8 million in unbudgeted Coronavirus Relief Fund (CRF) revenue through the federal CARES Act in FY2019-20 to cover eligible salary and benefit cost of existing employees whose time has been “substantially dedicated” to dealing with the COVID-19 pandemic or whose duties were “substantially” different than when the FY2019-20 Budget was adopted as result of the COVID-19 pandemic.

The Revised Recommended Budget includes the following reserve adjustments:

- A net \$1,729,688 increase in the various Teeter Reserves. Reflecting an increase in the amount of reserves that need to be set aside for the Teeter Plan.
- A \$6,584,185 decrease in General Reserves as part of a plan to help balance the General Fund Budget, in light of the significant reduction in Semi-discretionary and certain discretionary revenues. The remaining General Reserves are recommended to be retained to deal with potential future fiscal problems.

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The following table summarizes the General Fund's reserve status reflected in the Revised Recommended Budget.

<b>FY2020-21 Revised Recommended Budget</b>				
<b>GENERAL FUND RESERVE STATUS</b>				
<b>Reserved For:</b>	<b>FY2019-20 Ending</b>	<b>FY2020-21 Approved</b>	<b>FY2020-21 Revised Recommended</b>	<b>Change from Approved</b>
Loan Buyout (Teeter)	\$ 2,556,499	\$ 2,556,499	\$ 2,958,601	\$ 402,102
Tax Loss (Teeter)	\$ 5,731,172	\$ 5,731,172	\$ 7,063,444	\$ 1,332,272
Teeter Delinquencies	\$ 751,004	\$ 751,004	\$ 746,318	\$ (4,686)
River Delta Fire Dist. Loan	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Imprest Cash	\$ 290,955	\$ 290,955	\$ 290,955	\$ -
Special Deposits Travel	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Health for All Loan	\$ 104,730	\$ 104,730	\$ 104,730	\$ -
General Reserves	\$ 19,317,278	\$ 19,317,278	\$ 12,733,093	\$ (6,584,185)
Cash Flow	\$ 32,421,527	\$ 32,421,527	\$ 32,421,527	\$ -
Audit Report Payback/Future Litigation Costs	\$ 4,720,917	\$ 4,720,917	\$ 4,720,917	\$ -
<b>Total</b>	<b>\$ 66,019,082</b>	<b>\$ 66,019,082</b>	<b>\$ 61,164,585</b>	<b>\$ (4,854,497)</b>

## Discretionary Revenue and Reimbursements

The Revised Recommended Budget includes approximately \$23.7 million (3.6%) more in discretionary revenue and reimbursements than the Approved Budget. This is the result of increases and decreases in a number of revenue sources as shown in the following table:

<b>FY2020-21 Revised Recommended Budget</b>				
<b>DISCRETIONARY REVENUE AND REIMBURSEMENTS</b>				
	<b>FY2019-20 Actual</b>	<b>FY2020-21 Approved</b>	<b>FY2020-21 Revised Recommended</b>	<b>Approved to Revised Recommended Difference</b>
Property Tax -Secured VLF In-Lieu	\$ 444,736,253	\$ 445,465,562	\$ 471,972,373	\$ 26,506,811
Property Tax - Supplemental	\$ 6,065,209	\$ 5,150,096	\$ 5,225,102	\$ 75,006
Other Property Tax	\$ 17,368,989	\$ 17,174,935	\$ 17,632,233	\$ 457,298
<b>Total Property Tax</b>	<b>\$ 468,170,451</b>	<b>\$ 467,790,593</b>	<b>\$ 494,829,708</b>	<b>\$ 27,039,115</b>
Sales and Use Tax	\$ 85,456,877	\$ 88,765,124	\$ 86,439,170	\$ (2,325,954)
Utility User Tax	\$ 19,103,126	\$ 18,408,851	\$ 19,100,000	\$ 691,149
Property Transfer Tax	\$ 13,198,514	\$ 13,000,000	\$ 13,000,000	\$ -
Transient Occupancy Tax	\$ 5,055,273	\$ 6,828,000	\$ 2,549,000	\$ (4,279,000)
Other One-time Revenue	\$ 3,150,000	\$ 3,150,000	\$ 1,000,000	\$ (2,150,000)
Other On-Going Revenue	\$ 76,314,905	\$ 57,431,014	\$ 60,478,012	\$ 3,046,998
<b>Total Revenue</b>	<b>\$ 657,250,632</b>	<b>\$ 655,373,582</b>	<b>\$ 677,395,890</b>	<b>\$ 22,022,308</b>
Teeter	\$ 8,111,710	\$ 8,111,710	\$ 10,204,873	\$ 2,093,163
SWA	\$ 1,309,733	\$ 936,004	\$ 936,004	\$ -
Other	\$ 381,839	\$ 434,497	\$ -	\$ (434,497)
<b>Total Reimbursements</b>	<b>\$ 9,803,282</b>	<b>\$ 9,482,211</b>	<b>\$ 11,140,877</b>	<b>\$ 1,658,666</b>
<b>TOTAL</b>	<b>\$ 667,053,914</b>	<b>\$ 664,855,793</b>	<b>\$ 688,536,767</b>	<b>\$ 23,680,974</b>

Major contributors to the net \$23.7 million increase in discretionary revenue and reimbursements compared to the Approved Budget include:

- A \$26.5 million (6%) increase in Secured and VLF In-Lieu property tax revenue due to increases in assessed value on secured property. This includes increases due to new construction and sale of homes with higher values in the 2019-20 fiscal year as well as increases due to the restoration in values of properties that were in “decline-in-value” (Proposition 8) status.
- A \$2.3 million (2.6%) reduction in Sales and Use Tax revenue, due primarily to the impact of the COVID-19 pandemic on retail sales in the unincorporated County, adjusted for certain one-time payments identified by our sales tax consultants. Based, in part, on data and analysis provided by our sales tax consultants, we are projecting that sales tax revenue from FY2020-21 retail sales will actually decrease by \$4.12 million (4.7%) compared to the FY2020-21 Approved Budget level, but that the County will receive an additional \$1.8 million in sales tax revenue from FY2019-20 retail sales as the result of the Governor’s executive order allowing certain retail businesses to defer payment of their sales tax revenue for 90 days.
- A \$4.28 million (62.7%) reduction in Transient Occupancy Tax (TOT) revenue, due primarily to the impact of the COVID-19 pandemic on hotel occupancy in the unincorporated area. This is based on projections provided by Visit Sacramento.
- A \$3.05 million increase in Other On-Going Discretionary Revenue, due primarily to a \$2.3 million increase in Redevelopment Residual revenue, a \$1 million increase in Redevelopment Pass Through revenue and a \$691,000 increase in Utility User Tax revenue, partially offset by reductions in a number of revenue sources, including a \$1.9 million reduction in fine and fee revenue.
- A \$2.15 million reduction in Other One-time Revenue, due to a reduction in excess interest from the County’s debt service funds.

It should be noted that these revenue estimates are based in part on certain assumptions about the impact of the COVID-19 pandemic on the economy and, in particular, how long the current economic downturn will last and how quickly the economy will recover. We have assumed that the recession will be “U” shaped like the Great Recession, but with recovery occurring more quickly than occurred during that economic downturn. If those assumptions turn out to be wrong, revenue – particularly sales tax, TOT, Supplemental

Property Tax and Property Transfer Tax revenue – could be significantly different from our estimates.

### Semi-discretionary Reimbursements

The Approved General Fund Budget included \$815,693,068 in Semi-discretionary (Proposition 172 and Realignment) reimbursements from the Realignment and Proposition 172 Restricted Funds. The Revised Recommended Budget includes \$721,828,591 in Semi-discretionary reimbursements, a decrease of \$93,864,477 (11.5%) compared to the amount in the Approved Budget. This decrease is due in part to the fact that the FY2019-20 Adopted Budget for the Realignment and Proposition 172 revenue Restricted Funds included a significant use of fund balance to cover budgeted transfers to the General Fund, and in part to the impact of COVID-19 on statewide sales tax revenue which is the primary source of funding for the revenue to the restricted funds.

The following table summarizes the amount of Semi-discretionary reimbursements to General Fund departments included in the FY2020-21 Revised Recommended Budget.

<b>FY2020-21 Revised Recommended Budget</b>			
<b>GENERAL FUND SEMI-DISCRETIONARY REIMBURSEMENTS</b>			
<b>FY2020-21 Approved - Revised Recommended Budgets</b>			
	<b>FY2020-21 Approved Reimbursement</b>	<b>FY2020-21 Revised Recommended Reimbursement</b>	<b>Difference</b>
Enhancing Law Enforcement Activities	\$ 21,750,310	\$ 20,790,703	\$ (959,607)
Law Enforcement Services	\$ 100,990,123	\$ 83,653,019	\$ (17,337,104)
Behavioral Health Services	\$ 72,998,281	\$ 61,503,250	\$ (11,495,031)
Protective Services	\$ 129,434,086	\$ 113,503,955	\$ (15,930,131)
<b>Total 2011 Realignment</b>	<b>\$ 325,172,800</b>	<b>\$ 279,450,927</b>	<b>\$ (45,721,873)</b>
Mental Health	\$ 50,192,789	\$ 49,751,559	\$ (441,230)
Public Health	\$ 15,888,190	\$ 15,121,375	\$ (766,815)
Social Services	\$ 143,401,042	\$ 119,461,594	\$ (23,939,448)
<b>Total 1991 Realignment - Non-CalWORKS</b>	<b>\$ 209,482,021</b>	<b>\$ 184,334,528</b>	<b>\$ (25,147,493)</b>
CalWORKS	\$ 149,208,039	\$ 141,991,383	\$ (7,216,656)
<b>Total 1991 Realignment</b>	<b>\$ 358,690,060</b>	<b>\$ 326,325,911</b>	<b>\$ (32,364,149)</b>
Proposition 172	\$ 131,830,208	\$ 116,051,753	\$ (15,778,455)
<b>Total</b>	<b>\$ 815,693,068</b>	<b>\$ 721,828,591</b>	<b>\$ (93,864,477)</b>

The decrease in Semi-discretionary reimbursements will result in reduced reimbursements to most health, human services and public safety departments, including Child, Family and Adult Services, Health Services, Human Assistance, In-Home Supportive Services, Probation and the Sheriff. These reductions will be partially offset by the receipt of approximately \$34.2 million in Realignment backfill revenue from the State and the use of additional General Fund resources (Net County Cost), available as the result of the use of Coronavirus Relief Fund revenue to offset the salary and benefit costs of existing positions in FY2019-20, thus increasing the General Fund's FY2019-20 ending fund balance carry-forward.

### **Other Departmental Revenue and Reimbursements**

When Semi-discretionary reimbursements are factored out, the Revised Recommended General Fund Budget reflects a \$197.3 million (15%) increase in departmental revenue and reimbursements. This is the net result of increases and decreases in different revenue and reimbursement sources in various departments, including:

- A \$36.7 million increase in Mental Health Services Act (MHSA) reimbursements to the Health Services Department to cover the cost of new programs and initiatives approved during FY2019-20 but not included in the FY2019-20 Adopted Budget as well as new or enhanced programs (Growth) included in the FY2020-21 Revised Recommended Budget.
- Approximately \$34.2 million in Realignment backfill revenue that is allocated to the various health, human services and public safety departments that have realigned programs.
- A \$30 million increase in federal and State revenue to the Department of Human Assistance - Administration, including additional federal financial participation for various assistance programs, an increase in the CalWORKS Single Allocation, additional Community Development Block Grant (CDBG) and Emergency Solutions Grant (ESG) funding provided by the Sacramento Housing & Redevelopment Agency (SHRA), additional State Homeless Emergency Aid Program/California Emergency Solutions and Housing (HEAP/CESH) grant funds, COVID-related funding from the City of Sacramento and SHRA for the COVID-19 Homeless Response Plan, and Families First Transition Act (FFTA) funding to support Foster Care Title IV-E Waiver programs.

- Approximately \$17.4 million in CRF revenue to the Health Services Department to fund new or enhanced programs to address the impact of COVID-19 on the community.
- \$34.2 million in additional federal and State revenue to the Health Services Department, including \$9.8 million in additional federal financial participation in Adult Mental Health based on current year claims, \$7.4 million in additional State funding for Substance Abuse Prevention programs, \$3 million in additional Public Health funding for various programs, including Black Infant Health, Child Home Visiting Program and the Perinatal Equity Initiative and Nurse Family Partnership Programs, \$1.7 million in additional State and federal funding for the Primary Care Center and \$9.6 million in prior year Mental Health Cost Settlement revenue, which offsets Net County Cost.

### **Appropriations/Expenditures**

As noted above, Revised Recommended General Fund appropriations (including the Appropriation for Contingency) total \$3,086,731,237 an increase of \$204,607,326 (7.1%) compared to the Approved Budget level. This is the net result of a \$160.9 million (5.6%) increase in Base (current staffing and services) costs (driven significantly by a 4% average increase in salary and benefit costs for County employees), Recommended Growth (funding for new or enhanced programs) of \$61.4 million and a \$17.8 million reduction in appropriations to balance the General Fund budget given the amount of resources available.

This situation is summarized in the following table:

<b>General Fund Appropriations</b>				
<b>Base, Growth and Reductions - FY2020-21 Revised Recommended vs. FY2020-21 Approved</b>				
	<b>FY2020-21 Approved</b>	<b>FY2020-21 Revised Recommended</b>	<b>Difference</b>	<b>Percent Difference</b>
Base Appropriations	\$ 2,882,123,911	\$ 3,043,026,045	\$ 160,902,134	5.6%
Growth		\$ 61,465,429	\$ 61,465,429	
Reductions		\$ (17,760,237)	\$ (17,760,237)	
Recommended	\$ 2,882,123,911	\$ 3,086,731,237	\$ 204,607,326	7.1%

The primary reasons for the \$204.6 million increase in General Fund appropriations include:

- A \$65 million increase in salary and benefit cost for existing positions.
- The \$61.5 million in recommended Growth. This includes \$28.2 million for the Health Services Department, most significantly \$23.4 million to

respond to the impact of COVID-19 on the community and increased mental health services funded in part with Mental Health Services Act reimbursements, \$13.5 million for the Human Assistance Department, most significantly \$11.3 million to add 129 new positions to address caseload issues in CalWORKS funded by an increase in the CalWORKS Single Allocation and \$12.3 million for the Sheriff, most significantly \$7.6 million to address staffing issues in the jails as required by the Mays consent decree concerning conditions of confinement in the jails.

- The additional cost in FY2020-21 of new or enhanced programs began in FY2019-20 but not included in the FY2019-20 Adopted Budget (and thus the FY2020-21 Approved Budget), including approximately \$34 million in MHSA-funded programs and services and additional funding for efforts to address the impact of COVID-19 on the community.

**Net County Cost/Discretionary Revenue, Semi-discretionary Reimbursement and Realignment Backfill Allocations**

“Net County Cost” or “General Fund Allocation” refers to the discretionary resources allocated to different departments or programs. Discretionary resources come from the General Fund’s discretionary (non-departmental) revenues, non-departmental reimbursements and the General Fund beginning balance. Net County Cost in the Revised Recommended Budget totals \$855 million, a \$101.3 million (13.4%) increase compared to the Approved Budget.

The Recommended allocations are summarized in the following table:

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Net County Cost					
Fund	Budget Unit - Name	FY 2020-21 Approved Budget	FY 2020-21 Revised Recommended	Changes from FY 2020-21 Approved	% Change from FY 2020- 21 Approved
<b>Elected Officials</b>					
001A	3610000BU - Assessor	10,547,093	10,547,093	0	0.0%
001A	4050000BU - Board of Supervisors	3,686,361	3,883,506	197,145	5.3%
001A	5800000BU - District Attorney	62,539,076	67,841,544	5,302,468	8.5%
001A	7400000BU - Sheriff	276,420,254	316,884,999	40,464,745	14.6%
<b>Subtotal - ELECTED OFFICIALS</b>		<b>353,192,784</b>	<b>399,157,142</b>	<b>45,964,358</b>	<b>13.0%</b>
<b>General Government</b>					
001A	4010000BU - Clerk of the Board	1,338,572	1,524,881	186,309	13.9%
001A	4210000BU - Civil Service Commission	375,223	395,736	20,513	5.5%
001A	4660000BU - Fair Housing Services	190,648	197,352	6,704	3.5%
001A	4810000BU - County Counsel	2,157,270	2,535,324	378,054	17.5%
001A	5110000BU - Financing-Transfers/Reimbursement	12,605,364	12,705,621	100,257	0.8%
001A	5725728BU - Planning and Environmental Review	2,070,810	3,127,480	1,056,670	51.0%
001A	5730000BU - County Executive Cabinet	434,594	468,458	33,864	7.8%
001A	5770000BU - Non-Departmental Costs/General Fund	29,953,208	32,404,776	2,451,568	8.2%
001A	5910000BU - County Executive	1,209,862	920,372	(289,490)	(23.9%)
001A	5920000BU - Contribution To LAFCO	239,500	239,500	0	0.0%
001A	5980000BU - Appropriation For Contingency	986,199	1,000,000	13,801	1.4%
001A	7090000BU - Emergency Services	1,032,407	1,581,271	548,864	53.2%
<b>Subtotal - GENERAL GOVERNMENT</b>		<b>52,593,657</b>	<b>57,100,771</b>	<b>4,507,114</b>	<b>8.6%</b>
<b>Administrative Services</b>					
001A	3230000BU - Department Of Finance	1,210,687	1,249,537	38,850	3.2%
001A	3240000BU - County Clerk/Recorder	3,324	0	(3,324)	(100.0%)
001A	4410000BU - Voter Registration And Elections	11,725,299	9,913,585	(1,811,714)	(15.5%)
001A	5020000BU - Court / Non-Trial Court Operations	8,980,748	8,874,247	(106,501)	(1.2%)
001A	5040000BU - Court / County Contribution	24,513,756	24,468,756	(45,000)	(0.2%)
001A	5660000BU - Grand Jury	277,141	300,010	22,869	8.3%
001A	5710000BU - Data Processing-Shared Systems	10,506,729	10,941,616	434,887	4.1%
001A	5780000BU - Office of Inspector General	130,000	142,565	12,565	9.7%
<b>Subtotal - ADMINISTRATIVE SERVICES</b>		<b>57,347,684</b>	<b>55,890,316</b>	<b>(1,457,368)</b>	<b>(2.5%)</b>
<b>Municipal Services</b>					
001A	3210000BU - Agricultural Comm-Sealer Of Wts & Meas	1,295,417	1,295,417	0	0.0%
001A	3220000BU - Animal Care And Regulation	10,533,227	10,426,204	(107,023)	(1.0%)
001A	3260000BU - Wildlife Services	60,733	60,733	0	0.0%
001A	6400000BU - Regional Parks	9,624,310	10,055,858	431,548	4.5%
<b>Subtotal - MUNICIPAL SERVICES</b>		<b>21,513,687</b>	<b>21,838,212</b>	<b>324,525</b>	<b>1.5%</b>
<b>Public Works And Infrastructure</b>					
001A	5725729BU - Code Enforcement	5,532,764	5,782,097	249,333	4.5%
<b>Subtotal - PUBLIC WORKS AND INFRASTRUCTURE</b>		<b>5,532,764</b>	<b>5,782,097</b>	<b>249,333</b>	<b>4.5%</b>
<b>Social Services</b>					
001A	2820000BU - Veteran's Facility	16,452	16,452	0	0.0%
001A	3310000BU - Cooperative Extension	421,621	433,173	11,552	2.7%
001A	4522000BU - Contribution To The Law Library	11,828	11,543	(285)	(2.4%)
001A	4610000BU - Coroner	6,210,653	6,103,008	(107,645)	(1.7%)
001A	5510000BU - Conflict Criminal Defenders	10,472,894	10,472,892	(2)	(0.0%)
001A	6700000BU - Probation	66,947,029	79,251,722	12,304,693	18.4%
001A	6760000BU - Care In Homes And Inst-Juv Court Wards	874,982	1,100,000	225,018	25.7%
001A	6910000BU - Public Defender	33,184,805	33,965,881	781,076	2.4%
001A	7200000BU - Health Services	37,596,632	40,884,537	3,287,905	8.7%
001A	7230000BU - Juvenile Medical Services	4,911,917	4,982,638	70,721	1.4%
001A	7270000BU - Health - Medical Treatment Payments	500,000	142,254	(357,746)	(71.5%)
001A	7410000BU - Correctional Health Services	47,214,736	50,760,744	3,546,008	7.5%
001A	7800000BU - Child, Family and Adult Services	9,851,278	30,598,651	20,747,373	210.6%
001A	8100000BU - Human Assistance-Administration	24,774,932	29,128,815	4,353,883	17.6%
001A	8700000BU - Human Assistance-Aid Payments	20,503,863	27,379,649	6,875,786	33.5%
<b>Subtotal - SOCIAL SERVICES</b>		<b>263,493,622</b>	<b>315,231,959</b>	<b>51,738,337</b>	<b>19.6%</b>
<b>Total General Fund Dept</b>		<b>753,674,198</b>	<b>855,000,497</b>	<b>101,326,299</b>	<b>13.4%</b>
<b>General Government</b>					
001A	5700000BU - Non-Departmental Revenues/General Fund	(664,855,793)	(688,536,767)	(23,680,974)	3.6%
<b>Subtotal - GENERAL GOVERNMENT</b>		<b>(664,855,793)</b>	<b>(688,536,767)</b>	<b>(23,680,974)</b>	<b>3.6%</b>
<b>TOTAL GENERAL FUND</b>		<b>88,818,405</b>	<b>166,463,730</b>	<b>77,645,325</b>	<b>87.4%</b>

As can be seen, the budget units with the largest increase in Net County Cost are:

- **The Sheriff's Office**, with a \$40.5 million (14.6%) increase;
- **Child, Family & Adult Services**, with a \$20.8 million (210.6%) increase;
- **Probation**, with a \$12.3 million (18.4%) increase;
- **Human Assistance – Aid Payments**, with a \$6.9 million (33.5%) increase;
- **The District Attorney's Office**, with a \$5.3 million (8.5%) increase;
- **Human Assistance – Administration**, with a \$4.4 million (17.6%) increase;
- **Correctional Health Services**, with a \$4.4 million (17.6%) increase; and
- **Health Services**, with a \$3.3 million (8.7%) increase.

Looking at Net County Cost alone, however, does not give a complete picture of levels of investment of local resources in programs or services because increases or decreases in Net County Cost are sometimes offset by increases or decreases in the use of Semi-discretionary reimbursements. This is especially the case this year, where substantial reductions in Semi-discretionary reimbursements were offset for a number of departments by increased Net County Cost and by Realignment backfill revenue from the State. To give a better picture of the changes in centrally allocated resources provided to the different departments, the following table compares the allocation of all discretionary and Semi-discretionary resources, including the State's Realignment backfill, in the Revised Recommended Budget and the Approved Budget.

Net County Cost, Semi-Discretionary Resources, Realignment Backfill					
Fund	Budget Unit - Name	FY 2020-21 Approved Budget	FY 2020-21 Revised Recommended	Changes from FY 2020-21 Approved	% Change from FY 2020 21 Approved
<b>Elected Officials</b>					
001A	3610000BU - Assessor	10,547,093	10,547,093	0	0.0%
001A	4050000BU - Board of Supervisors	3,686,361	3,883,506	197,145	5.3%
001A	5800000BU - District Attorney	79,999,109	83,170,620	3,171,510	4.0%
001A	7400000BU - Sheriff	443,023,398	467,560,772	24,537,374	5.5%
<b>Subtotal - ELECTED OFFICIALS</b>		<b>537,255,961</b>	<b>565,161,991</b>	<b>27,906,030</b>	<b>5.2%</b>
<b>General Government</b>					
001A	4010000BU - Clerk of the Board	1,338,572	1,524,881	186,309	13.9%
001A	4210000BU - Civil Service Commission	375,223	395,736	20,513	5.5%
001A	4660000BU - Fair Housing Services	190,648	197,352	6,704	3.5%
001A	4810000BU - County Counsel	2,157,270	2,535,324	378,054	17.5%
001A	5110000BU - Financing-Transfers/Reimbursement	12,605,364	12,705,621	100,257	0.8%
001A	5725728BU - Planning and Environmental Review	2,070,810	3,127,480	1,056,670	51.0%
001A	5730000BU - County Executive Cabinet	434,594	468,458	33,864	7.8%
001A	5770000BU - Non-Departmental Costs/General Fund	29,953,208	32,704,776	2,751,568	9.2%
001A	5910000BU - County Executive	1,209,862	920,372	(289,490)	(23.9%)
001A	5920000BU - Contribution To LAFCO	239,500	239,500	0	0.0%
001A	5980000BU - Appropriation For Contingency	986,199	1,000,000	13,801	1.4%
001A	7090000BU - Emergency Services	1,032,407	1,581,271	548,864	53.2%
<b>Subtotal - GENERAL GOVERNMENT</b>		<b>52,593,657</b>	<b>57,400,771</b>	<b>4,807,114</b>	<b>9.1%</b>
<b>Administrative Services</b>					
001A	3230000BU - Department Of Finance	1,210,687	1,249,537	38,850	3.2%
001A	3240000BU - County Clerk/Recorder	3,324	0	(3,324)	(100.0%)
001A	4410000BU - Voter Registration And Elections	11,725,299	9,913,585	(1,811,714)	(15.5%)
001A	5020000BU - Court / Non-Trial Court Operations	8,980,748	8,874,247	(106,501)	(1.2%)
001A	5040000BU - Court / County Contribution	24,513,756	24,468,756	(45,000)	(0.2%)
001A	5660000BU - Grand Jury	277,141	300,010	22,869	8.3%
001A	5710000BU - Data Processing-Shared Systems	10,506,729	10,941,616	434,887	4.1%
001A	5780000BU - Office of Inspector General	130,000	142,565	12,565	9.7%
<b>Subtotal - ADMINSTRATIVE SERVICES</b>		<b>57,347,684</b>	<b>55,890,316</b>	<b>(1,457,368)</b>	<b>(2.5%)</b>
<b>Municipal Services</b>					
001A	3210000BU - Agricultural Comm-Sealer Of Wts & Meas	1,295,417	1,295,417	0	0.0%
001A	3220000BU - Animal Care And Regulation	10,533,227	10,426,204	(107,023)	(1.0%)
001A	3260000BU - Wildlife Services	60,733	60,733	0	0.0%
001A	6400000BU - Regional Parks	9,624,310	10,055,858	431,548	4.5%
<b>Subtotal - MUNICIPAL SERVICES</b>		<b>21,513,687</b>	<b>21,838,212</b>	<b>324,525</b>	<b>1.5%</b>
<b>Public Works And Infrastructure</b>					
001A	5725729BU - Code Enforcement	5,532,764	5,782,097	249,333	4.5%
<b>Subtotal - PUBLIC WORKS AND INFRASTRUCTURE</b>		<b>5,532,764</b>	<b>5,782,097</b>	<b>249,333</b>	<b>4.5%</b>
<b>Social Services</b>					
001A	2820000BU - Veteran's Facility	16,452	16,452	0	0.0%
001A	3310000BU - Cooperative Extension	421,621	433,173	11,552	2.7%
001A	4522000BU - Contribution To The Law Library	11,828	11,543	(285)	(2.4%)
001A	4610000BU - Coroner	6,210,653	6,103,008	(107,645)	(1.7%)
001A	5510000BU - Conflict Criminal Defenders	10,472,894	10,472,892	(2)	(0.0%)
001A	6700000BU - Probation	131,337,954	134,205,746	2,867,792	2.2%
001A	6760000BU - Care In Homes And Inst-Juv Court Wards	874,982	1,100,000	225,018	25.7%
001A	6910000BU - Public Defender	34,074,408	34,625,631	551,223	1.6%
001A	7200000BU - Health Services	170,030,727	170,786,547	755,820	0.4%
001A	7230000BU - Juvenile Medical Services	6,036,770	6,097,603	60,833	1.0%
001A	7250000BU - IHSS Provider Payments	87,571,461	85,159,047	(2,412,414)	(2.8%)
001A	7270000BU - Health - Medical Treatment Payments	2,597,918	2,557,918	(40,000)	(1.5%)
001A	7410000BU - Correctional Health Services	57,896,899	60,552,562	2,655,663	4.6%
001A	7800000BU - Child, Family and Adult Services	88,180,218	101,992,356	13,812,138	15.7%
001A	8100000BU - Human Assistance-Administration	48,000,794	44,090,455	(3,910,339)	(8.1%)
001A	8700000BU - Human Assistance-Aid Payments	251,170,006	246,724,738	(4,445,268)	(1.8%)
<b>Subtotal - SOCIAL SERVICES</b>		<b>894,905,585</b>	<b>904,929,671</b>	<b>10,024,086</b>	<b>1.1%</b>
<b>Total General Fund Dept</b>		<b>1,569,149,339</b>	<b>1,611,003,058</b>	<b>41,853,719</b>	<b>2.7%</b>

As can be seen, the amount of discretionary and Semi-discretionary resources (including State Realignment backfill) allocated to departments and programs in the Revised Recommended Budget is approximately \$41.9 million (2.7%) higher than the Approved Budget level. The budget units with the largest increases include:

- The **Sheriff**, with a \$24.5 million (5.5%) increase, including \$8.3 million in Growth, salary and benefit cost increases for existing staff, and an increase in allocated costs, particularly liability costs.
- **Child, Family and Adult Services**, with a \$13.8 million (15.7%) increase, including \$6.9 million in funding for the Dine at Home Sacramento Program, \$5.9 million to offset a net reduction in Foster Care Title IV-E Waiver related revenue, \$4.5 million to cover salary and benefit cost increases for existing staff, \$714,000 to offset the loss of State revenue for the Resource Family Approval program and \$800,000 to cover the cost of program responsibilities, shifted from other departments, partially offset by the receipt of \$4.7 million in additional State In Home Supportive Services revenue.
- The **District Attorney**, with a \$3.2 million (4%) increase, primarily salary and benefit cost increases for existing staff.
- **Probation**, with a \$2.9 million (2.2%) increase, primarily for salary and benefit cost increases for existing staff.
- **Correctional Health Services**, with a \$2.7 million (4.6%) increase, including \$1.8 million in Growth related to the May's Consent decree and salary and benefit cost increases for existing staff.
- **Non-departmental costs**, with a \$2.8 million (9.2%) increase, including \$1.5 million for the second and final payment of plaintiff's attorney fees and on-going monitoring costs required under the May's consent decree regarding conditions of confinement in the County's jails and \$1.4 million in Growth to purchase body cameras for Sheriff's Deputies and Regional Park Rangers.
- **Planning and Environmental Review**, with a \$1.1 million (51%) increase, to more accurately reflect the true Net County Cost for existing staffing and services. In prior years, the Department over-estimated revenue based on the assumption that staff would spend more of their time on billable activities than was actually the case, and routinely exceeded their budgeted Net County Cost by a million dollars or more.

Budget Units with the largest decrease in Net County Cost, Semi-discretionary reimbursements and Realignment backfill include:

- **IHSS Provider Payments**, with a \$2.4 million (2.8%) reduction, due to an increase in funding from the State.
- **Voter Registration and Elections**, with a \$1.8 million (15.5%) reduction, also due to the receipt of additional revenue, both as a result of more districts paying a share of the cost of the November Presidential Election and because the Department received \$1.8 million in grant revenue from the State as reimbursement for expenses that occurred in prior fiscal years.

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