

Elected Officials

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Board of Supervisors

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Board of Supervisors	\$4,363,396	\$4,811,021	\$4,933,804	\$5,266,873	\$333,069	6.8%
Total Expenditures / Appropriations	\$4,363,396	\$4,811,021	\$4,933,804	\$5,266,873	\$333,069	6.8%
Total Reimbursements	\$(1,843)	\$(44,750)	\$(44,750)	\$(44,750)	—	—%
Net Financing Uses	\$4,361,553	\$4,766,271	\$4,889,054	\$5,222,123	\$333,069	6.8%
Total Revenue	\$14,533	\$14,533	—	—	—	—%
Net County Cost	\$4,347,020	\$4,751,738	\$4,889,054	\$5,222,123	\$333,069	6.8%
Positions	24.0	24.0	24.0	24.0	—	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$3,498,545	\$3,810,448	\$3,804,522	\$4,137,591	\$333,069	8.8%
Services & Supplies	\$799,972	\$931,124	\$1,046,843	\$1,046,843	—	—%
Intrafund Charges	\$64,879	\$69,449	\$82,439	\$82,439	—	—%
Total Expenditures / Appropriations	\$4,363,396	\$4,811,021	\$4,933,804	\$5,266,873	\$333,069	6.8%
Other Reimbursements	\$(1,843)	\$(44,750)	\$(44,750)	\$(44,750)	—	—%
Total Reimbursements	\$(1,843)	\$(44,750)	\$(44,750)	\$(44,750)	—	—%
Net Financing Uses	\$4,361,553	\$4,766,271	\$4,889,054	\$5,222,123	\$333,069	6.8%
Revenue						
Intergovernmental Revenues	\$14,533	\$14,533	—	—	—	—%
Total Revenue	\$14,533	\$14,533	—	—	—	—%
Net County Cost	\$4,347,020	\$4,751,738	\$4,889,054	\$5,222,123	\$333,069	6.8%
Positions	24.0	24.0	24.0	24.0	—	—%

Summary of Changes

The net increase in total appropriations and Net County Cost is due to salary equity and car allowance adjustments approved by the Board of Supervisors on April 18, 2023.

District Attorney

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Administration and Support Services	\$18,517,344	\$16,855,897	\$15,836,130	\$15,836,130	—	—%
Civil Prosecution Programs	\$1,858,037	\$2,644,090	\$2,178,149	\$2,178,149	—	—%
Criminal Prosecution Programs	\$62,751,125	\$69,378,518	\$73,282,779	\$73,640,779	\$358,000	0.5%
Forensic Crime Lab	\$15,244,286	\$15,399,655	\$17,210,525	\$18,416,345	\$1,205,820	7.0%
Investigations Bureau	\$8,470,981	\$7,856,378	\$9,273,181	\$9,273,181	—	—%
Victim Witness Assistance Programs	\$4,880,017	\$5,487,359	\$5,972,903	\$5,972,903	—	—%
Total Expenditures / Appropriations	\$111,721,791	\$117,621,897	\$123,753,667	\$125,317,487	\$1,563,820	1.3%
Total Reimbursements	\$(29,819,132)	\$(32,480,988)	\$(31,157,523)	\$(31,157,523)	—	—%
Net Financing Uses	\$81,902,659	\$85,140,909	\$92,596,144	\$94,159,964	\$1,563,820	1.7%
Total Revenue	\$10,821,898	\$13,164,385	\$11,520,770	\$13,238,290	\$1,717,520	14.9%
Net County Cost	\$71,080,761	\$71,976,524	\$81,075,374	\$80,921,674	\$(153,700)	(0.2)%
Positions	441.0	441.0	451.0	452.0	1.0	0.2%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$93,000,006	\$97,974,571	\$103,061,241	\$103,410,345	\$349,104	0.3%
Services & Supplies	\$15,250,336	\$15,827,826	\$16,642,010	\$16,848,726	\$206,716	1.2%
Other Charges	\$5,000	\$10,000	\$55,825	\$55,825	—	—%
Equipment	\$762,897	\$1,003,000	\$650,200	\$1,658,200	\$1,008,000	155.0%
Interfund Charges	\$1,090,594	\$1,090,595	\$1,089,512	\$1,089,512	—	—%
Intrafund Charges	\$1,612,958	\$1,715,905	\$2,254,879	\$2,254,879	—	—%
Total Expenditures / Appropriations	\$111,721,791	\$117,621,897	\$123,753,667	\$125,317,487	\$1,563,820	1.3%
Intrafund Reimbursements Between Programs	\$(212,939)	\$(41,617)	\$(169,056)	\$(169,056)	—	—%
Semi-Discretionary Reimbursements	\$(24,994,336)	\$(24,162,039)	\$(24,614,204)	\$(24,614,204)	—	—%
Other Reimbursements	\$(4,611,858)	\$(8,277,332)	\$(6,374,263)	\$(6,374,263)	—	—%
Total Reimbursements	\$(29,819,132)	\$(32,480,988)	\$(31,157,523)	\$(31,157,523)	—	—%
Net Financing Uses	\$81,902,659	\$85,140,909	\$92,596,144	\$94,159,964	\$1,563,820	1.7%
Revenue						
Fines, Forfeitures & Penalties	\$148,853	\$11,500	\$171,946	\$171,946	—	—%
Revenue from Use Of Money & Property	\$152,253	\$106,633	—	—	—	—%
Intergovernmental Revenues	\$10,068,846	\$12,690,287	\$10,997,561	\$12,715,081	\$1,717,520	15.6%
Charges for Services	\$461,484	\$355,965	\$351,263	\$351,263	—	—%
Miscellaneous Revenues	\$(60,788)	—	—	—	—	—%
Other Financing Sources	\$51,251	—	—	—	—	—%
Total Revenue	\$10,821,898	\$13,164,385	\$11,520,770	\$13,238,290	\$1,717,520	14.9%
Net County Cost	\$71,080,761	\$71,976,524	\$81,075,374	\$80,921,674	\$(153,700)	(0.2)%
Positions	441.0	441.0	451.0	452.0	1.0	0.2%

Summary of Changes

The net increase in total appropriations is due to the following:

- The addition of 1.0 FTE Principal Criminal Attorney position to provide services in the City of Elk Grove.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net increase in revenues is due to the following:

- Funding from the City of Elk Grove for the 1.0 FTE Principal Criminal Attorney position.

- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

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

Position counts have increased by 1.0 FTE from the Approved Recommended Budget due to:

- 1.0 FTE recommended net Base increase.

Summary of September Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Forensic Crime Lab	1,205,820	—	1,359,520	(153,700)	—

Criminal Prosecution Programs

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$59,049,646	\$65,484,829	\$68,181,764	\$68,530,868	\$349,104	0.5%
Services & Supplies	\$3,631,425	\$3,824,269	\$4,519,567	\$4,528,463	\$8,896	0.2%
Intrafund Charges	\$70,055	\$69,420	\$581,448	\$581,448	—	—%
Total Expenditures / Appropriations	\$62,751,125	\$69,378,518	\$73,282,779	\$73,640,779	\$358,000	0.5%
Semi Discretionary Reimbursements	\$(13,454,677)	\$(12,863,600)	\$(13,910,535)	\$(13,910,535)	—	—%
Other Reimbursements	\$(2,084,917)	\$(4,430,864)	\$(2,925,886)	\$(2,925,886)	—	—%
Total Reimbursements	\$(15,539,594)	\$(17,294,464)	\$(16,836,421)	\$(16,836,421)	—	—%
Net Financing Uses	\$47,211,532	\$52,084,054	\$56,446,358	\$56,804,358	\$358,000	0.6%
Revenue						
Intergovernmental Revenues	\$4,745,399	\$6,910,634	\$5,929,381	\$6,287,381	\$358,000	6.0%
Charges for Services	\$305,965	\$305,965	\$321,263	\$321,263	—	—%
Total Revenue	\$5,051,364	\$7,216,599	\$6,250,644	\$6,608,644	\$358,000	5.7%
Net County Cost	\$42,160,167	\$44,867,455	\$50,195,714	\$50,195,714	—	—%
Positions	268.5	269.5	273.5	274.5	1.0	0.4%

Summary of Changes

The net increase in total appropriations and revenues is due to the addition of 1.0 FTE Principal Criminal Attorney position to provide services in the City of Elk Grove (City), which is fully-funded by additional revenue from the City.

Forensic Crime Lab

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$10,177,132	\$9,974,300	\$11,666,088	\$11,666,088	—	—%
Services & Supplies	\$3,222,357	\$3,311,760	\$3,709,443	\$3,907,263	\$197,820	5.3%
Equipment	\$744,122	\$1,003,000	\$650,200	\$1,658,200	\$1,008,000	155.0%
Interfund Charges	\$1,090,594	\$1,090,595	\$1,089,512	\$1,089,512	—	—%
Intrafund Charges	\$10,081	\$20,000	\$95,282	\$95,282	—	—%
Total Expenditures / Appropriations	\$15,244,286	\$15,399,655	\$17,210,525	\$18,416,345	\$1,205,820	7.0%
Semi Discretionary Reimbursements	\$(2,268,647)	\$(3,131,148)	\$(2,241,228)	\$(2,241,228)	—	—%
Total Reimbursements	\$(2,268,647)	\$(3,131,148)	\$(2,241,228)	\$(2,241,228)	—	—%
Net Financing Uses	\$12,975,639	\$12,268,507	\$14,969,297	\$16,175,117	\$1,205,820	8.1%
Revenue						
Fines, Forfeitures & Penalties	\$26,223	\$11,500	\$21,946	\$21,946	—	—%
Intergovernmental Revenues	\$1,287,636	\$1,338,734	\$1,178,329	\$2,537,849	\$1,359,520	115.4%
Charges for Services	\$49,342	\$50,000	\$30,000	\$30,000	—	—%
Other Financing Sources	\$51,250	—	—	—	—	—%
Total Revenue	\$1,414,451	\$1,400,234	\$1,230,275	\$2,589,795	\$1,359,520	110.5%
Net County Cost	\$11,561,189	\$10,868,273	\$13,739,022	\$13,585,322	\$(153,700)	(1.1)%
Positions	45.0	44.0	47.0	47.0	—	—%

Summary of Changes

The net increase in total appropriations and revenues is due to recommended growth detailed later in this section.

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

September Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
DA - Toxicology Crime Laboratories Grant from the CHP - Forensic Crime Lab	1,205,820	—	1,359,520	(153,700)	—

The Toxicology Crime Laboratories grant from the California Highway Patrol will be used to purchase equipment and supplies, including a Waters Xevo TQ-Absolute system and a Waters Xevo G3XS liquid chromatograph-time of flight mass spectrometer (LCTOF/MS) system, as well as certified reference materials, solvents, reagents, and other supplies that are needed for method development, validation, and testing on the requested instrumentation. Acquisition of the liquid chromatograph-mass spectrometer (LCMS) and LCTOF/MS systems require some facility renovations, which the funds would cover. The funding would also be used for staff overtime for backlog and turn-around time reduction, method development and validation, and training at Driving Under the Influence (DUI) checkpoints and Drug Recognition Expert evaluation sites. Lastly, the funding would be used to provide access to relevant training at professional meetings, seminars, workshops, and other venues for toxicology staff to remain current in the field and be adequately prepared to provide interpretation testimony in Driving Under the Influence of Drugs (DUID) trials. A total of \$153,700 will be used to fund existing costs.

District Attorney-Restricted Revenues

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Asset Forfeiture Federal	—	\$127,889	\$137,889	\$127,889	\$(10,000)	(7.3)%
Asset Forfeiture State	\$451,992	\$1,985,711	\$1,526,169	\$1,339,109	\$(187,060)	(12.3)%
Auto Insurance Fraud	—	\$333,009	—	\$4,703	\$4,703	—%
Auto Insurance Fraud Urban	—	\$247,796	—	\$2,098	\$2,098	—%
Consumer & Environmental Protection Div	\$951,542	\$2,457,883	\$1,527,850	\$2,008,212	\$480,362	31.4%
Public Safety Community Improvement	\$5,000	\$10,011	—	\$128	\$128	—%
Real Estate Fraud	\$886,086	\$5,445,658	\$4,236,939	\$3,719,098	\$(517,841)	(12.2)%
Vehicle Theft DA	\$668,185	\$253,862	\$710,000	\$833,553	\$123,553	17.4%
Workers Comp Insurance Fraud	—	\$662,754	—	\$14,226	\$14,226	—%
Total Expenditures / Appropriations	\$2,962,806	\$11,524,573	\$8,138,847	\$8,049,016	\$(89,831)	(1.1)%
Net Financing Uses	\$2,962,806	\$11,524,573	\$8,138,847	\$8,049,016	\$(89,831)	(1.1)%
Total Revenue	\$3,357,357	\$6,441,266	\$1,740,216	\$2,571,158	\$830,942	47.7%
Use of Fund Balance	\$(394,551)	\$5,083,307	\$6,398,631	\$5,477,858	\$(920,773)	(14.4)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$2,962,806	\$6,446,266	\$4,303,348	\$4,303,348	—	—%
Appropriation for Contingencies	—	\$5,078,307	\$3,835,499	\$3,745,668	\$(89,831)	(2.3)%
Total Expenditures / Appropriations	\$2,962,806	\$11,524,573	\$8,138,847	\$8,049,016	\$(89,831)	(1.1)%
Net Financing Uses	\$2,962,806	\$11,524,573	\$8,138,847	\$8,049,016	\$(89,831)	(1.1)%
Revenue						
Fines, Forfeitures & Penalties	\$1,780,044	\$2,639,245	\$279,332	\$1,110,274	\$830,942	297.5%
Revenue from Use Of Money & Property	\$168,758	\$5,000	—	—	—	—%
Intergovernmental Revenues	\$655,962	\$1,367,570	\$710,000	\$710,000	—	—%
Charges for Services	\$752,593	\$2,429,451	\$750,884	\$750,884	—	—%
Total Revenue	\$3,357,357	\$6,441,266	\$1,740,216	\$2,571,158	\$830,942	47.7%
Use of Fund Balance	\$(394,551)	\$5,083,307	\$6,398,631	\$5,477,858	\$(920,773)	(14.4)%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$5,083,307	\$6,398,631	\$5,477,858	\$(920,773)	(14.4)%
Use of Fund Balance	\$5,083,307	\$6,398,631	\$5,477,858	\$(920,773)	(14.4)%

Summary of Changes

The net decrease in total appropriations is due to a decrease in contingencies as a result of a lower than anticipated fund balance, partially offset by additional revenues.

The net increase in revenues is due to additional revenues from a case in Consumer and Environmental Protection that is expected to settle in FY 2023-24.

Asset Forfeiture Federal

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	—	—	\$10,000	\$10,000	—	—%
Appropriation for Contingencies	—	\$127,889	\$127,889	\$117,889	\$(10,000)	(7.8)%
Total Expenditures / Appropriations	—	\$127,889	\$137,889	\$127,889	\$(10,000)	(7.3)%
Net Financing Uses	—	\$127,889	\$137,889	\$127,889	\$(10,000)	(7.3)%
Use of Fund Balance	—	\$127,889	\$137,889	\$127,889	\$(10,000)	(7.3)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$127,889	\$137,889	\$127,889	\$(10,000)	(7.3)%
Use of Fund Balance	\$127,889	\$137,889	\$127,889	\$(10,000)	(7.3)%

Summary of Changes

The net decrease in total appropriations is due to a decrease in contingencies as a result of changes in fund balance.

Asset Forfeiture State

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$451,992	\$777,028	\$503,980	\$503,980	—	—%
Appropriation for Contingencies	—	\$1,208,683	\$1,022,189	\$835,129	\$(187,060)	(18.3)%
Total Expenditures / Appropriations	\$451,992	\$1,985,711	\$1,526,169	\$1,339,109	\$(187,060)	(12.3)%
Net Financing Uses	\$451,992	\$1,985,711	\$1,526,169	\$1,339,109	\$(187,060)	(12.3)%
Revenue						
Fines, Forfeitures & Penalties	\$252,049	\$777,028	\$279,332	\$279,332	—	—%
Revenue from Use Of Money & Property	\$51,037	—	—	—	—	—%
Total Revenue	\$303,086	\$777,028	\$279,332	\$279,332	—	—%
Use of Fund Balance	\$148,906	\$1,208,683	\$1,246,837	\$1,059,777	\$(187,060)	(15.0)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,208,683	\$1,246,837	\$1,059,777	\$(187,060)	(15.0)%
Use of Fund Balance	\$1,208,683	\$1,246,837	\$1,059,777	\$(187,060)	(15.0)%

Summary of Changes

The net decrease in total appropriations is due to a decrease in contingencies as a result of changes in fund balance.

Auto Insurance Fraud

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	—	\$333,009	—	—	—	—%
Appropriation for Contingencies	—	—	—	\$4,703	\$4,703	—%
Total Expenditures / Appropriations	—	\$333,009	—	\$4,703	\$4,703	—%
Net Financing Uses	—	\$333,009	—	\$4,703	\$4,703	—%
Revenue						
Revenue from Use Of Money & Property	\$4,703	—	—	—	—	—%
Intergovernmental Revenues	—	\$333,009	—	—	—	—%
Total Revenue	\$4,703	\$333,009	—	—	—	—%
Use of Fund Balance	\$(4,703)	—	—	\$4,703	\$4,703	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	—	—	\$4,703	\$4,703	—%
Use of Fund Balance	—	—	\$4,703	\$4,703	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Auto Insurance Fraud Urban

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	—	\$247,796	—	—	—	—%
Appropriation for Contingencies	—	—	—	\$2,098	\$2,098	—%
Total Expenditures / Appropriations	—	\$247,796	—	\$2,098	\$2,098	—%
Net Financing Uses	—	\$247,796	—	\$2,098	\$2,098	—%
Revenue						
Revenue from Use Of Money & Property	\$2,098	—	—	—	—	—%
Intergovernmental Revenues	—	\$247,796	—	—	—	—%
Total Revenue	\$2,098	\$247,796	—	—	—	—%
Use of Fund Balance	\$(2,098)	—	—	\$2,098	\$2,098	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	—	—	\$2,098	\$2,098	—%
Use of Fund Balance	—	—	\$2,098	\$2,098	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Consumer & Environmental Protection Div

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$951,542	\$1,862,217	\$1,527,850	\$1,527,850	—	—%
Appropriation for Contingencies	—	\$595,666	—	\$480,362	\$480,362	—%
Total Expenditures / Appropriations	\$951,542	\$2,457,883	\$1,527,850	\$2,008,212	\$480,362	31.4%
Net Financing Uses	\$951,542	\$2,457,883	\$1,527,850	\$2,008,212	\$480,362	31.4%
Revenue						
Fines, Forfeitures & Penalties	\$1,527,995	\$1,862,217	—	\$830,942	\$830,942	—%
Revenue from Use Of Money & Property	\$5,151	—	—	—	—	—%
Total Revenue	\$1,533,147	\$1,862,217	—	\$830,942	\$830,942	—%
Use of Fund Balance	\$(581,604)	\$595,666	\$1,527,850	\$1,177,270	\$(350,580)	(22.9)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$595,666	\$1,527,850	\$1,177,270	\$(350,580)	(22.9)%
Use of Fund Balance	\$595,666	\$1,527,850	\$1,177,270	\$(350,580)	(22.9)%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of additional revenues from a case that is expected to settle in FY 2023-24, partially offset by a lower than anticipated fund balance.

The net increase in revenues is due to a case in Consumer and Environmental Protection that is expected to settle in FY 2023-24.

Public Safety Community Improvement

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$5,000	\$10,000	—	—	—	—%
Appropriation for Contingencies	—	\$11	—	\$128	\$128	—%
Total Expenditures / Appropriations	\$5,000	\$10,011	—	\$128	\$128	—%
Net Financing Uses	\$5,000	\$10,011	—	\$128	\$128	—%
Revenue						
Revenue from Use Of Money & Property	\$117	\$5,000	—	—	—	—%
Total Revenue	\$117	\$5,000	—	—	—	—%
Use of Fund Balance	\$4,883	\$5,011	—	\$128	\$128	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$5,011	—	\$128	\$128	—%
Use of Fund Balance	\$5,011	—	\$128	\$128	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Real Estate Fraud

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$886,086	\$2,429,451	\$1,586,518	\$1,586,518	—	—%
Appropriation for Contingencies	—	\$3,016,207	\$2,650,421	\$2,132,580	\$(517,841)	(19.5)%
Total Expenditures / Appropriations	\$886,086	\$5,445,658	\$4,236,939	\$3,719,098	\$(517,841)	(12.2)%
Net Financing Uses	\$886,086	\$5,445,658	\$4,236,939	\$3,719,098	\$(517,841)	(12.2)%
Revenue						
Revenue from Use Of Money & Property	\$85,501	—	—	—	—	—%
Charges for Services	\$752,593	\$2,429,451	\$750,884	\$750,884	—	—%
Total Revenue	\$838,094	\$2,429,451	\$750,884	\$750,884	—	—%
Use of Fund Balance	\$47,992	\$3,016,207	\$3,486,055	\$2,968,214	\$(517,841)	(14.9)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$3,016,207	\$3,486,055	\$2,968,214	\$(517,841)	(14.9)%
Use of Fund Balance	\$3,016,207	\$3,486,055	\$2,968,214	\$(517,841)	(14.9)%

Summary of Changes

The net decrease in total appropriations is due to a decrease in contingencies as a result of changes in fund balance.

Vehicle Theft DA

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$668,185	\$124,011	\$675,000	\$675,000	—	—%
Appropriation for Contingencies	—	\$129,851	\$35,000	\$158,553	\$123,553	353.0%
Total Expenditures / Appropriations	\$668,185	\$253,862	\$710,000	\$833,553	\$123,553	17.4%
Net Financing Uses	\$668,185	\$253,862	\$710,000	\$833,553	\$123,553	17.4%
Revenue						
Revenue from Use Of Money & Property	\$5,924	—	—	—	—	—%
Intergovernmental Revenues	\$655,962	\$124,011	\$710,000	\$710,000	—	—%
Total Revenue	\$661,886	\$124,011	\$710,000	\$710,000	—	—%
Use of Fund Balance	\$6,299	\$129,851	—	\$123,553	\$123,553	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$129,851	—	\$123,553	\$123,553	—%
Use of Fund Balance	\$129,851	—	\$123,553	\$123,553	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Workers Comp Insurance Fraud

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	—	\$662,754	—	—	—	—%
Appropriation for Contingencies	—	—	—	\$14,226	\$14,226	—%
Total Expenditures / Appropriations	—	\$662,754	—	\$14,226	\$14,226	—%
Net Financing Uses	—	\$662,754	—	\$14,226	\$14,226	—%
Revenue						
Revenue from Use Of Money & Property	\$14,226	—	—	—	—	—%
Intergovernmental Revenues	—	\$662,754	—	—	—	—%
Total Revenue	\$14,226	\$662,754	—	—	—	—%
Use of Fund Balance	\$(14,226)	—	—	\$14,226	\$14,226	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	—	—	\$14,226	\$14,226	—%
Use of Fund Balance	—	—	\$14,226	\$14,226	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Sheriff

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Contract & Regional Services	\$85,101,404	\$92,589,188	\$100,490,939	\$100,490,939	—	—%
Correctional Services	\$229,617,023	\$244,588,847	\$264,468,244	\$264,468,244	—	—%
Department and Support Services	\$99,990,311	\$86,304,872	\$85,559,369	\$86,167,995	\$608,626	0.7%
Field and Investigative Services	\$203,062,300	\$214,860,674	\$228,768,148	\$229,795,230	\$1,027,082	0.4%
Office of the Sheriff	\$12,962,516	\$12,453,205	\$15,989,234	\$15,989,234	—	—%
Total Expenditures / Appropriations	\$630,733,554	\$650,796,786	\$695,275,934	\$696,911,642	\$1,635,708	0.2%
Total Reimbursements	\$(242,350,460)	\$(242,802,769)	\$(230,618,415)	\$(232,067,647)	\$(1,449,232)	0.6%
Net Financing Uses	\$388,383,094	\$407,994,017	\$464,657,519	\$464,843,995	\$186,476	0.0%
Total Revenue	\$85,809,984	\$97,616,793	\$105,741,860	\$105,237,559	\$(504,301)	(0.5)%
Net County Cost	\$302,573,111	\$310,377,224	\$358,915,659	\$359,606,436	\$690,777	0.2%
Positions	2,186.5	2,187.5	2,197.0	2,196.0	(1.0)	(0.0)%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$518,053,917	\$524,680,220	\$552,367,617	\$552,087,299	\$(280,318)	(0.1)%
Services & Supplies	\$102,303,052	\$114,820,879	\$126,472,823	\$127,247,898	\$775,075	0.6%
Other Charges	\$1,046,349	\$1,427,777	\$1,577,633	\$1,554,113	\$(23,520)	(1.5)%
Improvements	—	—	\$3,250,000	\$3,250,000	—	—%
Equipment	\$675,379	\$776,623	\$980,000	\$2,144,471	\$1,164,471	118.8%
Interfund Charges	\$267,526	\$267,527	\$267,343	\$267,343	—	—%
Intrafund Charges	\$8,387,331	\$8,823,760	\$10,360,518	\$10,360,518	—	—%
Total Expenditures / Appropriations	\$630,733,554	\$650,796,786	\$695,275,934	\$696,911,642	\$1,635,708	0.2%
Intrafund Reimbursements Within Programs	\$(935,212)	\$(946,578)	\$(1,012,004)	\$(1,012,004)	—	—%
Intrafund Reimbursements Between Programs	\$(2,598,695)	\$(2,583,327)	\$(3,238,347)	\$(3,238,347)	—	—%
Semi-Discretionary Reimbursements	\$(220,492,071)	\$(215,223,336)	\$(202,112,766)	\$(202,112,766)	—	—%
Other Reimbursements	\$(18,324,481)	\$(24,049,528)	\$(24,255,298)	\$(25,704,530)	\$(1,449,232)	6.0%
Total Reimbursements	\$(242,350,460)	\$(242,802,769)	\$(230,618,415)	\$(232,067,647)	\$(1,449,232)	0.6%
Net Financing Uses	\$388,383,094	\$407,994,017	\$464,657,519	\$464,843,995	\$186,476	0.0%
Revenue						
Licenses, Permits & Franchises	\$1,970,100	\$1,892,562	\$1,942,662	\$1,942,662	—	—%
Fines, Forfeitures & Penalties	\$612,989	\$1,101,800	\$316,650	\$316,650	—	—%
Intergovernmental Revenues	\$45,028,005	\$56,080,981	\$61,556,202	\$61,051,901	\$(504,301)	(0.8)%
Charges for Services	\$37,256,180	\$38,299,250	\$38,061,593	\$38,061,593	—	—%
Miscellaneous Revenues	\$923,003	\$242,200	\$3,864,753	\$3,864,753	—	—%
Other Financing Sources	\$19,706	—	—	—	—	—%
Total Revenue	\$85,809,984	\$97,616,793	\$105,741,860	\$105,237,559	\$(504,301)	(0.5)%
Net County Cost	\$302,573,111	\$310,377,224	\$358,915,659	\$359,606,436	\$690,777	0.2%
Positions	2,186.5	2,187.5	2,197.0	2,196.0	(1.0)	(0.0)%

Summary of Changes

The net increase in total appropriations is due to the following:

- Expenditures associated with additional grant funding from the Board of State and Community Corrections (BSCC) and the Sacramento Office of Emergency Services (Sac OES).

- The reduction of 1.0 FTE Deputy Sheriff Range B and 1.0 FTE Sheriff Sergeant for the Rancho Cordova Police Department (RCPD) that are no longer being requested by the City of Rancho Cordova.
- Recommended growth summarized later in this section. Additional detail is provided in the individual program sections.

The net increase in reimbursements is due to the following:

- Transfers from the Sheriff-Restricted Revenue budget (BU 7408000) for the BSCC Officer Wellness and Mental Health Advancement grant and additional tax revenues from the Community Facilities District (CFD) No. 2005-1 Police Services.
- A transfer from the Sac OES budget (BU 7090000) for the 2022 State Homeland Security Grant Program (SHSGP).

The net decrease in revenues is due to the following:

- A decrease in revenue from the City of Rancho Cordova related to the reduction of the 2.0 FTEs for the RCPD.
- Revenue from various outside agencies for use of the Kenneth Royal Firearms Training Facilities.
- Revenue from Peace Officer Standards and Training (POST) for conducting Emergency Vehicles Operations courses.

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

Position counts have decreased by 1.0 FTE from the Approved Recommended Budget due to:

- 2.0 FTE recommended net Base decreases.
- 1.0 FTE total additions included in recommended growth requests.

Summary of September Recommended Growth by Program

Program	Total		Revenue	Net Cost	FTE
	Expenditures	Reimbursements			
Field and Investigative Services	1,393,183	—	—	1,393,183	1.0

Department and Support Services

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$72,002,008	\$58,912,466	\$56,509,272	\$56,509,272	—	—%
Services & Supplies	\$26,353,211	\$25,430,035	\$26,348,844	\$26,957,470	\$608,626	2.3%
Equipment	\$225,683	\$170,000	\$742,652	\$742,652	—	—%
Intrafund Charges	\$1,409,410	\$1,792,371	\$1,958,601	\$1,958,601	—	—%
Total Expenditures / Appropriations	\$99,990,311	\$86,304,872	\$85,559,369	\$86,167,995	\$608,626	0.7%
Total Reimbursements within Program	\$(139,651)	\$(139,649)	\$(185,495)	\$(185,495)	—	—%
Total Reimbursements between Programs	\$(2,286,400)	\$(2,272,732)	\$(2,902,910)	\$(2,902,910)	—	—%
Semi Discretionary Reimbursements	\$(35,619,763)	\$(26,587,573)	\$(31,082,302)	\$(31,082,302)	—	—%
Other Reimbursements	\$(4,106,674)	\$(4,690,074)	\$(5,006,375)	\$(5,615,001)	\$(608,626)	12.2%
Total Reimbursements	\$(42,152,487)	\$(33,690,028)	\$(39,177,082)	\$(39,785,708)	\$(608,626)	1.6%
Net Financing Uses	\$57,837,824	\$52,614,844	\$46,382,287	\$46,382,287	—	—%
Revenue						
Licenses, Permits & Franchises	\$1,173,802	\$1,391,462	\$1,391,462	\$1,391,462	—	—%
Fines, Forfeitures & Penalties	\$50	—	—	—	—	—%
Intergovernmental Revenues	\$895,085	\$850,970	\$325,400	\$402,900	\$77,500	23.8%
Charges for Services	\$704,103	\$599,897	\$587,844	\$587,844	—	—%
Miscellaneous Revenues	\$41,396	\$6,300	\$4,400	\$4,400	—	—%
Total Revenue	\$2,814,436	\$2,848,629	\$2,309,106	\$2,386,606	\$77,500	3.4%
Net County Cost	\$55,023,388	\$49,766,215	\$44,073,181	\$43,995,681	\$(77,500)	(0.2)%
Positions	316.0	316.0	315.0	315.0	—	—%

Summary of Changes

The net increase in total appropriations and reimbursements is due to funding from the BSCC for the Officer Wellness and Mental Health Advancement Grant that was received in FY 2022-23 in the Sheriff Restricted Revenue budget (BU 7408000) and is being transferred to the Sheriff's Budget as eligible expenditures are anticipated. The grant is expected to be expended through December 1, 2025.

The net increase in revenues is due to the following:

- Revenue from various outside agencies for use of the Kenneth Royal Firearms Training Facilities.
- Revenue from POST for conducting Emergency Vehicles Operations courses.

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

Field and Investigative Services

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$171,419,212	\$175,430,132	\$182,881,553	\$182,601,235	\$(280,318)	(0.2)%
Services & Supplies	\$27,450,432	\$34,931,661	\$40,866,437	\$41,032,886	\$166,449	0.4%
Other Charges	—	—	\$118,148	\$94,628	\$(23,520)	(19.9)%
Equipment	\$345,530	\$508,123	\$91,000	\$1,255,471	\$1,164,471	1,279.6%
Interfund Charges	\$267,526	\$267,527	\$267,343	\$267,343	—	—%
Intrafund Charges	\$3,579,600	\$3,723,231	\$4,543,667	\$4,543,667	—	—%
Total Expenditures / Appropriations	\$203,062,300	\$214,860,674	\$228,768,148	\$229,795,230	\$1,027,082	0.4%
Total Reimbursements within Program	\$(210,144)	\$(306,929)	\$(254,509)	\$(254,509)	—	—%
Total Reimbursements between Programs	\$(125,573)	\$(109,700)	\$(108,045)	\$(108,045)	—	—%
Semi Discretionary Reimbursements	\$(47,067,161)	\$(47,844,119)	\$(49,012,132)	\$(49,012,132)	—	—%
Other Reimbursements	\$(3,573,154)	\$(3,863,751)	\$(3,729,030)	\$(4,569,636)	\$(840,606)	22.5%
Total Reimbursements	\$(50,976,032)	\$(52,124,499)	\$(53,103,716)	\$(53,944,322)	\$(840,606)	1.6%
Net Financing Uses	\$152,086,267	\$162,736,175	\$175,664,432	\$175,850,908	\$186,476	0.1%
Revenue						
Fines, Forfeitures & Penalties	\$1,730	\$1,800	\$1,650	\$1,650	—	—%
Intergovernmental Revenues	\$37,140,164	\$47,625,466	\$54,659,760	\$54,077,959	\$(581,801)	(1.1)%
Charges for Services	\$2,201,563	\$2,004,500	\$2,003,800	\$2,003,800	—	—%
Miscellaneous Revenues	\$745,319	\$235,000	\$200,000	\$200,000	—	—%
Other Financing Sources	\$19,706	—	—	—	—	—%
Total Revenue	\$40,108,482	\$49,866,766	\$56,865,210	\$56,283,409	\$(581,801)	(1.0)%
Net County Cost	\$111,977,785	\$112,869,409	\$118,799,222	\$119,567,499	\$768,277	0.6%
Positions	631.5	629.5	635.0	634.0	(1.0)	(0.2)%

Summary of Changes

The net increase in total appropriations is due to the following:

- Appropriations associated with the 2022 SHSGP from Sac OES.

- The reduction of the 1.0 FTE Deputy Sheriff Range B and 1.0 FTE Sheriff Sergeant for the RCPD that are no longer being requested by the City of Rancho Cordova.
- Recommended growth detailed later in this section.

The net increase in reimbursements is due to the following:

- A transfer from Sac OES for the 2022 SHSGP.
- Transfers from the Sheriff-Restricted Revenue budget unit for additional tax revenues from the CFD No. 2005-1 Police Services.

The net decrease in revenues is due to less revenue from the City of Rancho Cordova for the reduction of the 2.0 FTEs for the RCPD.

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

September Recommended Growth Detail for the Program

	Total Expenditures	Reimbursements	Revenue	Net Cost	FTE
SSO - Add 1.0 FTE Sheriff Records Officer I - Field & Investigative Svcs					
	117,461	—	—	117,461	1.0
Add 1.0 FTE Sheriff Records Officer I (SROI) position for Special Operations. The addition of this position is due to an error related to a reallocation taken as part of the June Budget. The position was inadvertently omitted and should have been included with the reallocation. The savings from the reallocation was \$182,942. With the addition of this position, the savings is \$65,481. The position will be the Division Equipment and Facilities Manager. The Special Operations Bureau was expanded to a Division due to personnel growth and internal realignment necessitating an equipment and facilities manager at the line level. The SROI's primary duties would be to track, inventory, and maintain equipment across 11 teams as well as assist the Division Budget Coordinator (DBC) with purchasing. This position would also assist the Emergency Operations Board (EOB) with fire and flood deployment duties during heavy activation periods. Other duties may include mobile field force logistics, air show hangar logistics, tactical command post logistics and other field related tasks as needed.					
SSO - Octasic Nyxcell System and One Class 140 Vehicle - Field & Investigative Svcs					
	1,275,722	—	—	1,275,722	—
One-time purchase of an Octasic Nyxcell System (ONS) and one class 140 vehicle with associated equipment to transport the ONS. The ONS is a modern-day tool to assist law enforcement in the furtherance of their responsibilities to public safety. The purchase of this technology would support in locating missing persons, victims of natural disasters, victims of abductions, victims of human trafficking, wanted violent criminals, and investigations into the current Fentanyl crisis and alike. The one-time cost of the transport vehicle is \$94,628 and the on-going cost is \$14,823.					

SSD Restricted Revenue

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Advancement Grant	\$1,286,635	\$1,286,635	—	\$902,176	\$902,176	—%
Asset Forfeiture	\$610,278	\$428,889	\$443,682	\$2,047,571	\$1,603,889	361.5%
CAL-ID 11	\$173,041	\$2,516,393	\$2,516,392	\$2,686,366	\$169,974	6.8%
CAL-ID 13	\$36,117	\$201,215	\$201,215	\$389,672	\$188,457	93.7%
CAL-ID 15	\$1,230,108	\$50,690	\$50,690	\$2,431,748	\$2,381,058	4,697.3%
Central Valley Information Sharing System	\$221,438	\$226,440	\$238,838	\$238,838	—	—%
CFD Fees	\$1,800,000	\$1,800,000	\$1,800,000	\$2,424,906	\$624,906	34.7%
Civil Process (Tucker) Fees	\$555,887	\$2,280,705	\$1,880,705	\$5,396,557	\$3,515,852	186.9%
Crime Prevention	—	—	—	\$482	\$482	—%
Gun Violence Reduction	\$309,845	\$336,084	\$512,570	\$577,430	\$64,860	12.7%
Training Fees	\$1,482,911	\$655,200	\$1,000,000	\$3,418,951	\$2,418,951	241.9%
Vehicle Theft	\$726,033	\$685,600	\$701,600	\$703,155	\$1,555	0.2%
Work Release	\$140,640	\$150,000	\$160,000	\$288,420	\$128,420	80.3%
Total Expenditures / Appropriations	\$8,572,934	\$10,617,851	\$9,505,692	\$21,506,272	\$12,000,580	126.2%
Net Financing Uses	\$8,572,934	\$10,617,851	\$9,505,692	\$21,506,272	\$12,000,580	126.2%
Total Revenue	\$9,834,984	\$6,141,006	\$6,215,319	\$7,152,934	\$937,615	15.1%
Use of Fund Balance	\$(1,262,050)	\$4,476,845	\$3,290,373	\$14,353,338	\$11,062,965	336.2%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$8,572,934	\$10,617,851	\$9,505,692	\$10,739,224	\$1,233,532	13.0%
Appropriation for Contingencies	—	—	—	\$10,767,048	\$10,767,048	—%
Total Expenditures / Appropriations	\$8,572,934	\$10,617,851	\$9,505,692	\$21,506,272	\$12,000,580	126.2%
Net Financing Uses	\$8,572,934	\$10,617,851	\$9,505,692	\$21,506,272	\$12,000,580	126.2%
Revenue						
Taxes	\$1,907,139	\$1,765,054	\$1,635,728	\$2,282,821	\$647,093	39.6%
Fines, Forfeitures & Penalties	\$711,910	—	—	—	—	—%
Revenue from Use Of Money & Property	\$489,640	—	—	—	—	—%
Intergovernmental Revenues	\$2,329,375	\$2,151,558	\$2,375,842	\$2,375,842	—	—%
Charges for Services	\$3,095,254	\$2,083,000	\$2,083,000	\$2,286,635	\$203,635	9.8%
Miscellaneous Revenues	\$1,301,665	\$141,394	\$120,749	\$207,636	\$86,887	72.0%
Total Revenue	\$9,834,984	\$6,141,006	\$6,215,319	\$7,152,934	\$937,615	15.1%
Use of Fund Balance	\$(1,262,050)	\$4,476,845	\$3,290,373	\$14,353,338	\$11,062,965	336.2%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$10,156,301	\$4,876,536	\$5,738,895	\$862,359	17.7%
Reserve Release	\$(1,447,054)	\$(877,338)	\$(8,614,443)	\$(7,737,105)	881.9%
Provision for Reserve	\$7,126,510	\$2,463,501	—	\$(2,463,501)	(100.0)%
Use of Fund Balance	\$4,476,845	\$3,290,373	\$14,353,338	\$11,062,965	336.2%

Summary of Changes

The net increase in total appropriations is due to the following:

- An increase in interfund transfers to the Sheriff's Budget as a result of additional grant funding from the Board of State and Community Corrections and additional tax revenues from the Community Facilities District (CFD) No. 2005-1 Police Services.
- An increase in contingencies as a result of changes in fund balance and reserves.

The net increase in revenues is due to the following:

- An increase in CFD No. 2005-1 Police Services tax revenues as approved by the Board of Supervisors on June 6, 2023.
- An increase in service fees for training.
- An increase in miscellaneous revenues for the Central Valley Information Sharing System program.

Reserve changes from the Approved Recommended Budget are detailed below:

- Restricted – Asset Forfeiture reserve has decreased \$1,135,019.
- Restricted – CAL-ID 13 reserve has decreased \$121,183.
- Restricted – CAL-ID 15 reserve has decreased \$4,176,865.
- Restricted – Civil Process Fees reserve has decreased \$2,094,544.
- Restricted – Crime Prevention reserve has decreased \$227.
- Restricted – Gun Violence Grant reserve has decreased \$38,621.
- Restricted – Training Fees reserve has decreased \$2,489,805.
- Restricted – Work Release reserve has decreased \$144,342.

Advancement Grant

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$1,286,635	\$1,286,635	—	\$608,626	\$608,626	—%
Appropriation for Contingencies	—	—	—	\$293,550	\$293,550	—%
Total Expenditures / Appropriations	\$1,286,635	\$1,286,635	—	\$902,176	\$902,176	—%
Net Financing Uses	\$1,286,635	\$1,286,635	—	\$902,176	\$902,176	—%
Revenue						
Intergovernmental Revenues	\$902,176	—	—	—	—	—%
Total Revenue	\$902,176	—	—	—	—	—%
Use of Fund Balance	\$384,459	\$1,286,635	—	\$902,176	\$902,176	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,286,635	—	\$902,176	\$902,176	—%
Use of Fund Balance	\$1,286,635	—	\$902,176	\$902,176	—%

Summary of Changes

The net increase in total appropriations is due to the following:

- An increase in interfund transfers to the Sheriff's Budget as a result of additional funding from the Board of State and Community Corrections for the Officer Wellness and Mental Health Advancement Grant that was received in FY 2022-23 and is expected to be expended through December 1, 2025.
- An increase in contingencies as a result of changes in fund balance.

Asset Forfeiture

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$610,278	\$428,889	\$443,682	\$443,682	—	—%
Appropriation for Contingencies	—	—	—	\$1,603,889	\$1,603,889	—%
Total Expenditures / Appropriations	\$610,278	\$428,889	\$443,682	\$2,047,571	\$1,603,889	361.5%
Net Financing Uses	\$610,278	\$428,889	\$443,682	\$2,047,571	\$1,603,889	361.5%
Revenue						
Fines, Forfeitures & Penalties	\$574,525	—	—	—	—	—%
Revenue from Use Of Money & Property	\$489,968	—	—	—	—	—%
Total Revenue	\$1,064,493	—	—	—	—	—%
Use of Fund Balance	\$(454,215)	\$428,889	\$443,682	\$2,047,571	\$1,603,889	361.5%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$(85,307)	\$414,234	\$883,104	\$468,870	113.2%
Reserve Release	\$(1,077,005)	\$(29,448)	\$(1,164,467)	\$(1,135,019)	3,854.3%
Use of Fund Balance	\$428,889	\$443,682	\$2,047,571	\$1,603,889	361.5%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance and reserves.

CAL-ID 11

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$173,041	\$2,516,393	\$2,516,392	\$2,516,392	—	—%
Appropriation for Contingencies	—	—	—	\$169,974	\$169,974	—%
Total Expenditures / Appropriations	\$173,041	\$2,516,393	\$2,516,392	\$2,686,366	\$169,974	6.8%
Net Financing Uses	\$173,041	\$2,516,393	\$2,516,392	\$2,686,366	\$169,974	6.8%
Revenue						
Fines, Forfeitures & Penalties	\$119,027	—	—	—	—	—%
Revenue from Use Of Money & Property	\$(296)	—	—	—	—	—%
Intergovernmental Revenues	—	\$759,466	\$983,750	\$983,750	—	—%
Total Revenue	\$118,731	\$759,466	\$983,750	\$983,750	—	—%
Use of Fund Balance	\$54,311	\$1,756,927	\$1,532,642	\$1,702,616	\$169,974	11.1%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,756,927	\$1,532,642	\$1,702,616	\$169,974	11.1%
Use of Fund Balance	\$1,756,927	\$1,532,642	\$1,702,616	\$169,974	11.1%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

CAL-ID 13

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$36,117	\$201,215	\$201,215	\$201,215	—	—%
Appropriation for Contingencies	—	—	—	\$188,457	\$188,457	—%
Total Expenditures / Appropriations	\$36,117	\$201,215	\$201,215	\$389,672	\$188,457	93.7%
Net Financing Uses	\$36,117	\$201,215	\$201,215	\$389,672	\$188,457	93.7%
Revenue						
Fines, Forfeitures & Penalties	\$18,103	—	—	—	—	—%
Revenue from Use Of Money & Property	\$(32)	—	—	—	—	—%
Charges for Services	—	\$41,000	\$41,000	\$41,000	—	—%
Total Revenue	\$18,071	\$41,000	\$41,000	\$41,000	—	—%
Use of Fund Balance	\$18,046	\$160,215	\$160,215	\$348,672	\$188,457	117.6%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$366,718	\$74,895	\$142,169	\$67,274	89.8%
Reserve Release	—	\$(85,320)	\$(206,503)	\$(121,183)	142.0%
Use of Fund Balance	\$160,215	\$160,215	\$348,672	\$188,457	117.6%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance and reserves.

CAL-ID 15

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$1,230,108	\$50,690	\$50,690	\$50,690	—	—%
Appropriation for Contingencies	—	—	—	\$2,381,058	\$2,381,058	—%
Total Expenditures / Appropriations	\$1,230,108	\$50,690	\$50,690	\$2,431,748	\$2,381,058	4,697.3%
Net Financing Uses	\$1,230,108	\$50,690	\$50,690	\$2,431,748	\$2,381,058	4,697.3%
Revenue						
Intergovernmental Revenues	\$683,611	\$1,300,000	\$1,300,000	\$1,300,000	—	—%
Total Revenue	\$683,611	\$1,300,000	\$1,300,000	\$1,300,000	—	—%
Use of Fund Balance	\$546,497	\$(1,249,310)	\$(1,249,310)	\$1,131,748	\$2,381,058	(190.6)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,678,245	—	\$(1,795,807)	\$(1,795,807)	—%
Reserve Release	—	—	\$(2,927,555)	\$(2,927,555)	—%
Provision for Reserve	\$2,927,555	\$1,249,310	—	\$(1,249,310)	(100.0)%
Use of Fund Balance	\$(1,249,310)	\$(1,249,310)	\$1,131,748	\$2,381,058	190.6%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance and reserves.

Central Valley Information Sharing System

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$221,438	\$226,440	\$238,838	\$238,838	—	—%
Total Expenditures / Appropriations	\$221,438	\$226,440	\$238,838	\$238,838	—	—%
Net Financing Uses	\$221,438	\$226,440	\$238,838	\$238,838	—	—%
Revenue						
Miscellaneous Revenues	\$167,594	\$141,394	\$120,749	\$207,636	\$86,887	72.0%
Total Revenue	\$167,594	\$141,394	\$120,749	\$207,636	\$86,887	72.0%
Use of Fund Balance	\$53,844	\$85,046	\$118,089	\$31,202	\$(86,887)	(73.6)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$85,046	\$118,089	\$31,202	\$(86,887)	(73.6)%
Use of Fund Balance	\$85,046	\$118,089	\$31,202	\$(86,887)	(73.6)%

Summary of Changes

The net increase in revenues is due to the timing in receiving funding from the law enforcement partners for this program.

CFD Fees

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$1,800,000	\$1,800,000	\$1,800,000	\$2,424,906	\$624,906	34.7%
Total Expenditures / Appropriations	\$1,800,000	\$1,800,000	\$1,800,000	\$2,424,906	\$624,906	34.7%
Net Financing Uses	\$1,800,000	\$1,800,000	\$1,800,000	\$2,424,906	\$624,906	34.7%
Revenue						
Taxes	\$1,907,139	\$1,765,054	\$1,635,728	\$2,282,821	\$647,093	39.6%
Total Revenue	\$1,907,139	\$1,765,054	\$1,635,728	\$2,282,821	\$647,093	39.6%
Use of Fund Balance	\$(107,139)	\$34,946	\$164,272	\$142,085	\$(22,187)	(13.5)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$34,946	\$164,272	\$142,085	\$(22,187)	(13.5)%
Use of Fund Balance	\$34,946	\$164,272	\$142,085	\$(22,187)	(13.5)%

Summary of Changes

The net increase in total appropriations is due to an increase in interfund transfers to the Sheriff's Budget as a result of additional tax revenues from the CFD No. 2005-1 Police Services and changes in fund balance.

The net increase in revenues is due to an increase in tax revenues from the CFD No. 2005-1 Police Services as approved by the Board of Supervisors on June 6, 2023.

Civil Process (Tucker) Fees

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$555,887	\$2,280,705	\$1,880,705	\$1,880,705	—	—%
Appropriation for Contingencies	—	—	—	\$3,515,852	\$3,515,852	—%
Total Expenditures / Appropriations	\$555,887	\$2,280,705	\$1,880,705	\$5,396,557	\$3,515,852	186.9%
Net Financing Uses	\$555,887	\$2,280,705	\$1,880,705	\$5,396,557	\$3,515,852	186.9%
Revenue						
Charges for Services	\$1,651,392	\$1,092,000	\$1,092,000	\$1,092,000	—	—%
Miscellaneous Revenues	\$1,134,071	—	—	—	—	—%
Total Revenue	\$2,785,463	\$1,092,000	\$1,092,000	\$1,092,000	—	—%
Use of Fund Balance	\$(2,229,577)	\$1,188,705	\$788,705	\$4,304,557	\$3,515,852	445.8%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$818,656	\$1,996,974	\$3,418,282	\$1,421,308	71.2%
Reserve Release	\$(370,049)	—	\$(886,275)	\$(886,275)	—%
Provision for Reserve	—	\$1,208,269	—	\$(1,208,269)	(100.0)%
Use of Fund Balance	\$1,188,705	\$788,705	\$4,304,557	\$3,515,852	445.8%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance and reserves.

Crime Prevention

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	—	—	\$482	\$482	—%
Total Expenditures / Appropriations	—	—	—	\$482	\$482	—%
Net Financing Uses	—	—	—	\$482	\$482	—%
Revenue						
Fines, Forfeitures & Penalties	\$256	—	—	—	—	—%
Total Revenue	\$256	—	—	—	—	—%
Use of Fund Balance	\$(256)	—	—	\$482	\$482	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$227	—	\$255	\$255	—%
Reserve Release	—	—	\$(227)	\$(227)	—%
Use of Fund Balance	—	—	\$482	\$482	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance and reserves.

Gun Violence Reduction

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$309,845	\$336,084	\$512,570	\$512,570	—	—%
Appropriation for Contingencies	—	—	—	\$64,860	\$64,860	—%
Total Expenditures / Appropriations	\$309,845	\$336,084	\$512,570	\$577,430	\$64,860	12.7%
Net Financing Uses	\$309,845	\$336,084	\$512,570	\$577,430	\$64,860	12.7%
Revenue						
Use of Fund Balance	\$309,845	\$336,084	\$512,570	\$577,430	\$64,860	12.7%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$887,275	—	\$26,239	\$26,239	—%
Reserve Release	—	\$(512,570)	\$(551,191)	\$(38,621)	7.5%
Use of Fund Balance	\$336,084	\$512,570	\$577,430	\$64,860	12.7%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance and reserves.

Training Fees

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$1,482,911	\$655,200	\$1,000,000	\$1,000,000	—	—%
Appropriation for Contingencies	—	—	—	\$2,418,951	\$2,418,951	—%
Total Expenditures / Appropriations	\$1,482,911	\$655,200	\$1,000,000	\$3,418,951	\$2,418,951	241.9%
Net Financing Uses	\$1,482,911	\$655,200	\$1,000,000	\$3,418,951	\$2,418,951	241.9%
Revenue						
Charges for Services	\$1,303,222	\$750,000	\$750,000	\$953,635	\$203,635	27.2%
Total Revenue	\$1,303,222	\$750,000	\$750,000	\$953,635	\$203,635	27.2%
Use of Fund Balance	\$179,689	\$(94,800)	\$250,000	\$2,465,316	\$2,215,316	886.1%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$2,645,005	—	\$(274,489)	\$(274,489)	—%
Reserve Release	—	\$(250,000)	\$(2,739,805)	\$(2,489,805)	995.9%
Use of Fund Balance	\$(94,800)	\$250,000	\$2,465,316	\$2,215,316	886.1%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance and reserves and additional service fees.

The net increase in revenues is due to additional service fees for training.

Vehicle Theft

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$726,033	\$685,600	\$701,600	\$701,600	—	—%
Appropriation for Contingencies	—	—	—	\$1,555	\$1,555	—%
Total Expenditures / Appropriations	\$726,033	\$685,600	\$701,600	\$703,155	\$1,555	0.2%
Net Financing Uses	\$726,033	\$685,600	\$701,600	\$703,155	\$1,555	0.2%
Revenue						
Intergovernmental Revenues	\$743,589	\$92,092	\$92,092	\$92,092	—	—%
Total Revenue	\$743,589	\$92,092	\$92,092	\$92,092	—	—%
Use of Fund Balance	\$(17,555)	\$593,508	\$609,508	\$611,063	\$1,555	0.3%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$593,508	\$609,508	\$611,063	\$1,555	0.3%
Use of Fund Balance	\$593,508	\$609,508	\$611,063	\$1,555	0.3%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance.

Work Release

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Interfund Charges	\$140,640	\$150,000	\$160,000	\$160,000	—	—%
Appropriation for Contingencies	—	—	—	\$128,420	\$128,420	—%
Total Expenditures / Appropriations	\$140,640	\$150,000	\$160,000	\$288,420	\$128,420	80.3%
Net Financing Uses	\$140,640	\$150,000	\$160,000	\$288,420	\$128,420	80.3%
Revenue						
Charges for Services	\$140,640	\$200,000	\$200,000	\$200,000	—	—%
Total Revenue	\$140,640	\$200,000	\$200,000	\$200,000	—	—%
Use of Fund Balance	—	\$(50,000)	\$(40,000)	\$88,420	\$128,420	(321.1)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$88,420	\$(34,078)	\$(50,000)	\$(15,922)	46.7%
Reserve Release	—	—	\$(138,420)	\$(138,420)	—%
Provision for Reserve	\$138,420	\$5,922	—	\$(5,922)	(100.0)%
Use of Fund Balance	\$(50,000)	\$(40,000)	\$88,420	\$128,420	321.1%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance and reserves.

SSD DOJ Asset Forfeiture

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
DOJ Asset Forfeiture	—	—	—	\$1,321,084	\$1,321,084	—%
Total Expenditures / Appropriations	—	—	—	\$1,321,084	\$1,321,084	—%
Net Financing Uses	—	—	—	\$1,321,084	\$1,321,084	—%
Total Revenue	\$327,874	—	—	—	—	—%
Use of Fund Balance	\$(327,874)	—	—	\$1,321,084	\$1,321,084	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Appropriation for Contingencies	—	—	—	\$1,321,084	\$1,321,084	—%
Total Expenditures / Appropriations	—	—	—	\$1,321,084	\$1,321,084	—%
Net Financing Uses	—	—	—	\$1,321,084	\$1,321,084	—%
Revenue						
Revenue from Use Of Money & Property	\$(4,990)	—	—	—	—	—%
Intergovernmental Revenues	\$332,864	—	—	—	—	—%
Total Revenue	\$327,874	—	—	—	—	—%
Use of Fund Balance	\$(327,874)	—	—	\$1,321,084	\$1,321,084	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$(249,994)	—	\$327,874	\$327,874	—%
Reserve Release	\$(249,994)	—	\$(993,210)	\$(993,210)	—%
Use of Fund Balance	—	—	\$1,321,084	\$1,321,084	—%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance and reserves.

Reserve changes from the Approved Recommended Budget are detailed below:

- Restricted –SSD DOJ Asset Forfeiture reserve has decreased by \$993,210.

Jail Industries

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Jail Industry	\$163,171	\$326,754	\$299,999	\$312,012	\$12,013	4.0%
Total Expenditures / Appropriations	\$163,171	\$326,754	\$299,999	\$312,012	\$12,013	4.0%
Net Financing Uses	\$163,171	\$326,754	\$299,999	\$312,012	\$12,013	4.0%
Total Revenue	\$163,171	\$233,442	\$218,700	\$218,700	—	—%
Use of Fund Balance	—	\$93,312	\$81,299	\$93,312	\$12,013	14.8%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	—	\$1,800	—	—	—	—%
Services & Supplies	\$163,171	\$315,138	\$265,600	\$276,183	\$10,583	4.0%
Other Charges	—	\$9,816	\$9,816	\$9,816	—	—%
Equipment	—	—	\$14,000	\$14,000	—	—%
Intrafund Charges	—	—	\$10,583	—	\$(10,583)	(100.0)%
Appropriation for Contingencies	—	—	—	\$12,013	\$12,013	—%
Total Expenditures / Appropriations	\$163,171	\$326,754	\$299,999	\$312,012	\$12,013	4.0%
Net Financing Uses	\$163,171	\$326,754	\$299,999	\$312,012	\$12,013	4.0%
Revenue						
Taxes	\$7,090	\$3,500	\$3,500	\$3,500	—	—%
Revenue from Use Of Money & Property	\$9,746	\$1,200	\$1,200	\$1,200	—	—%
Charges for Services	\$199,801	\$228,742	\$214,000	\$214,000	—	—%
Miscellaneous Revenues	\$(53,466)	—	—	—	—	—%
Total Revenue	\$163,171	\$233,442	\$218,700	\$218,700	—	—%
Use of Fund Balance	—	\$93,312	\$81,299	\$93,312	\$12,013	14.8%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$93,312	\$81,299	\$93,312	\$12,013	14.8%
Use of Fund Balance	\$93,312	\$81,299	\$93,312	\$12,013	14.8%

Summary of Changes

The net increase in total appropriations is due to an increase in contingencies as a result of changes in fund balance. Appropriations were shifted from Intrafund Charges to Services and Supplies to correct an error in budgeting for audit services from the Department of Finance.